

Cape Breton Regional Municipality

Council Meeting

AGENDA

TUESDAY, JANUARY 21, 2025

2:00 P.M.

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

Page intentionally left blank for copying purposes

Cape Breton Regional Municipality

Council Meeting

Tuesday, January 21, 2025
2:00 p.m.

AGENDA ITEMS

Land Acknowledgement

Roll Call

O' Canada

1. **APPROVAL OF AGENDA:** (Motion Required)
2. **APPROVAL OF MINUTES:** (Previously Circulated)
 - **Council Minutes – December 10, 2024**
3. **PUBLIC HEARING – Scheduled for 6:00 p.m.**
 - 3.1 **PLANNING ISSUE:**
 - a) **Case 1096: Development Agreement for 166 Lingan Road, Whitney Pier:** Peter Vandermeulen, Planner, Planning and Development (See page 7)
4. **PROCLAMATIONS & RESOLUTIONS:**
 - 4.1 **Bell Let's Talk**
Councillor Earlene MacMullin (See page 40)
 - 4.2 **African Heritage Month**
Councillor Kim Sheppard-Campbell (See page 41)
 - 4.3 **Alzheimer's Awareness Month**
Councillor Glenn Paruch (See page 42)

Continued...

**Council Meeting Agenda
January 21, 2025 (Cont'd)**

5. BUSINESS ARISING: Committee of the Whole – January 14, 2025

- 5.1 Appointment of Development Officer:** Tyson Simms, Director of Planning and Development (See page 43)
- 5.2 Request for Municipal Property – Portion of PID 15140601 Laurier Street, Sydney – District 12:** Sheila Kolanko, Property Manager (See page 46)
- 5.3 Request for Municipal Property – Portion of PID 15232366, Portion of PID 15656523, PID 15656515 Main Street, Reserve Mines – District 8:** Sheila Kolanko, Property Manager (See page 50)
- 5.4 Request for Municipal Property – Portion of PID 15489354, 401 Ling Street, New Waterford – District 11:** Sheila Kolanko, Property Manager (See page 54)
- 5.5 Expense Related Policies:** Demetri Kachafanas, Interim Chief Administrative Officer (See page 60)
- 5.6 Mandatory Policy Reviews:** Jennifer Campbell, Chief Financial Officer (See page 101)
- 5.7 Project to Drill a Replacement Well for the Sydney Water Supply:** Raymond Boudreau, Director of Water and Wastewater (See page 106)

6. FINANCIAL STATEMENTS:

- 6.1 CBRM Financial Statements to November 30, 2024:** Jennifer Campbell, Chief Financial Officer (See page 111)

For information only

7. COMMITTEE REPORTS: N/A

8. IN CAMERA:

- 8.1 Legal Advice:** Robert Sampson, KC, Solicitor

*[In accordance with Section 22(2)(g) of the *Municipal Government Act*]*

Continued...

**Council Meeting Agenda
January 21, 2025 (Cont'd)**

9. **Legal Advice:** Robert Sampson, KC, Solicitor

ADJOURNMENT

Public Hearing Scheduled for
6:00 p.m.

**Case 1096: Development Agreement for 166 Lingan Road,
Whitney Pier**

Motion

Moved by Councillor Sheppard-Campbell, seconded by Councillor Paruch to direct staff to schedule a public hearing to consider the proposed development agreement as set out in Attachment F, included in the agenda package; and to give first reading to consider proposed amendments to the CBRM Land Use By-law, as set out in Attachment G included in the agenda package, and schedule a public hearing.

Motion Carried



TO: Mayor Clarke and CBRM Council

FROM: Peter Vandermeulen, Planner, Planning and Development

DATE: January 14th, 2025

SUBJECT: Case 1096: Development Agreement for 166 Lingan Road, Whitney Pier

ORIGIN

Application by property owner, Empire Concrete (Hamilton) Incorporated.

RECOMMENDATION

It is recommended that CBRM Council:

1. Approve, by resolution, Discharge of the existing development agreements, as set out in Attachments A and B of this report;
2. Approve the proposed development agreement, which shall be substantially of the same form as set out in Attachment C;
3. Require the agreement be signed by the property owner within 120 days, or any extension thereof granted by Council on request of the property owner, from the date of final approval by Council and any other bodies as necessary, including applicable appeal periods, whichever is later, otherwise, this approval will be void and obligations arising hereunder shall be at an end; and
4. Approve the proposed amendments to the CBRM Land Use By-law, which shall be substantially of the same form as set out in Attachment D.

BACKGROUND

At the Meeting of Council held on December 10th, 2024, a request from Empire Concrete (Hamilton) Inc. was made to Council of the Cape Breton Regional Municipality (CBRM) to consider

an amendment to the development agreement in effect at 166 Langan Road. Amendment to a development agreement also requires the text reference of said agreement within the Land Use By-law (LUB) to be amended. During this meeting of Council, a motion was moved to schedule a public hearing on the proposed amendments to the development agreement and the Land Use By-law.

The subject site contains three parcels of land fronting onto Langan Road between, Mt. Pleasant Street, and Henry Street. A map of the site is provided in Map 1. The site contains one main building that splits across PID 15141658 and PID 15141666. A chain link outdoor compound is located on PID 15141872.

DISCUSSION

The CBRM Municipal Planning Strategy (Policy A-13) provides Council direction to continue retain a select list of development agreements within the Land Use By-law, any expansion to these existing agreements shall be permitted by amendment to the said development agreement (Attachment E). However, Council receives direction as to what the Terms of a development agreement can contain from Section 227 of the *Municipal Government Act* (MGA). This includes, but isn't limited to, matters a Land Use By-law can contain, including maintenance of the development, hours of operation, and subdivision of land.

The amendments to the development agreement proposed by Staff take form of repealing the existing Development Agreements due to the antiquated language and references contained within, and replacing said documents with a single Development Agreement consistent with today's LUB.

To accomplish the request of the applicant (Attachment F), Staff has recommended the addition of General Contracting, Retail, and Storage uses to the existing list of permitted uses contained within the outgoing development agreements. Staff have also updated the language used within the list of permitted uses to be consistent with the current LUB. Further to the request of the applicant, the proposed development agreement permits a second Advertising Facia Wall Sign (Attachment G).

The existing Development Agreements dating from 1985 (Attachment A) and 1995 (Attachment B) contain antiquated references and present barriers to the use of the property and the existing buildings. The proposed development agreement intends to modernize the outdated documents currently in place and lessen the barriers for use of the existing building. However, this proposed Development Agreement does not stray from the exiting provisions in place to reduce the impact of a business operating within a predominantly residential area. A copy of the proposed development agreement can be found in Attachment C.

Due to permitted uses of development agreements being catalogued within the Land Use By-law, an amendment to this Development Agreement has also triggered an amendment to the text of

the LUB (Attachment D). This is required to update reference of the permitted uses contained within the development agreement, found in Subsection 2.9 of the LUB.

FINANCIAL IMPLICATIONS

There are no budget implications. The applicant will be responsible for all costs, expenses, liabilities, and obligations imposed under or incurred to satisfy the terms of the proposed development agreement. The administration of the proposed development agreement can be carried out within the approved 2024-2025 budget for Planning and Development.

COMMUNITY ENGAGEMENT

The level of community engagement was consultation, achieved through providing information and seeking comments through advertisement in the Cape Breton Post newspaper and letters mailed to property owners advising of the public hearing.

A public hearing must be held by Cape Breton Regional Municipality Council before they can consider approval of the proposed development agreement and amendments to the Land Use By-law. As of the date of this report, no written or voicemail submissions have been received by the Planning Department in relation to the proposed amendments to the Development Agreement and/or the Land Use By-law.

ALTERNATIVES

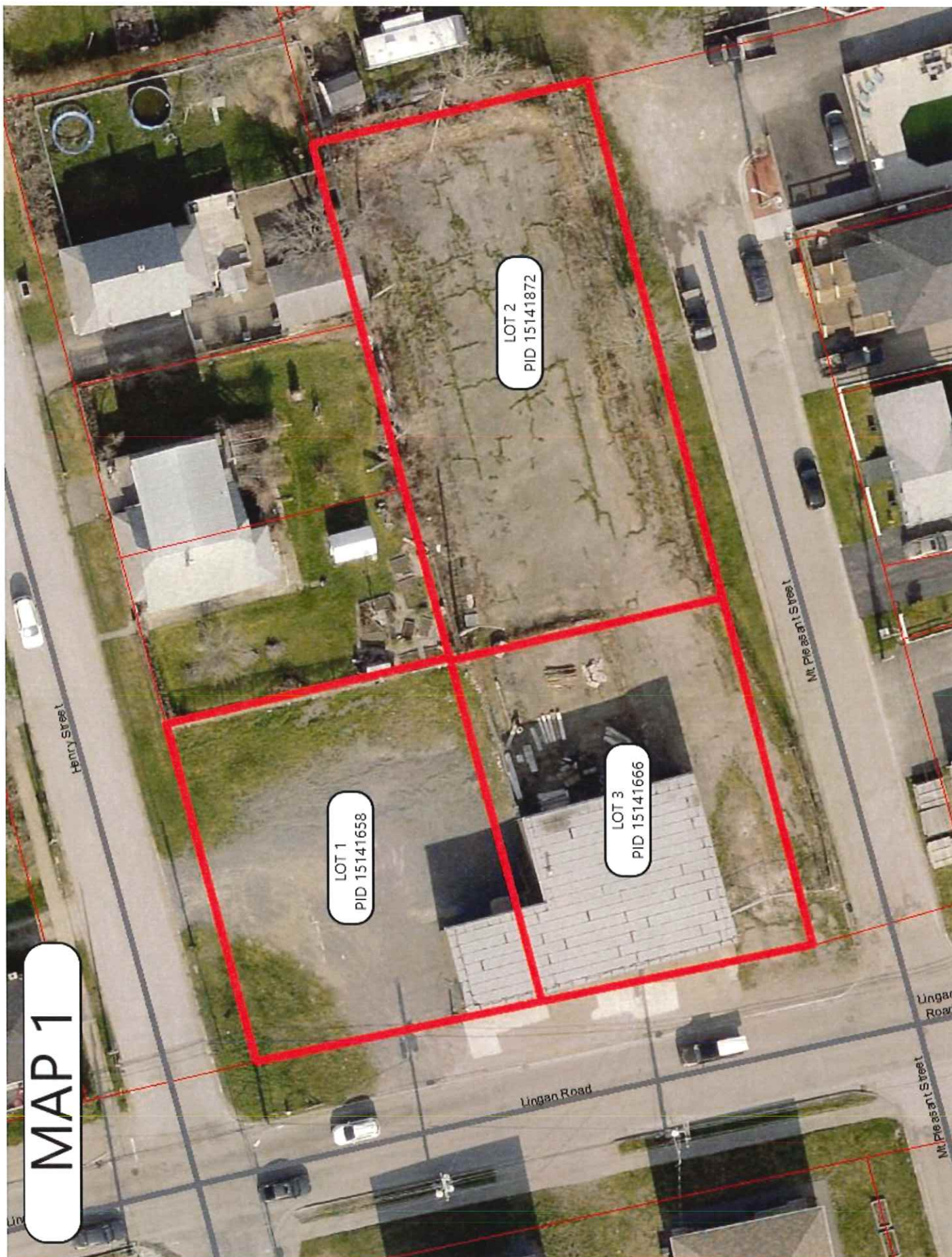
1. Council may choose to approve the proposed development agreement subject to modifications. Such modifications may require further negotiation with the applicant and may require a supplementary report or another public hearing. A decision of Council to approve this development agreement is appealable to the N.S Utility and Review Board as per Section 247 of the *MGA*.
2. Council may choose to refuse the proposed development agreement, and in doing so, must provide reasons why the proposed agreement does not reasonably carry out the intent of the MPS. A decision of Council to refuse the proposed development is appealable to the N.S. Utility and Review Board as per Section 247 of the *MGA*.

ATTACHMENTS

- Map 1: Location Map
- Attachment A: Existing Development Agreement (1985)

Attachment B: Existing Development Agreement (1995)
Attachment C: Proposed Development Agreement
Attachment D: Proposed Amendments to the CBRM Land Use By-law
Attachment E: Excerpt of CBRM Municipal Planning Strategy Policy A-13
Attachment F: Statement from Applicant, Empire Concrete (Hamilton) Inc.
Attachment G: Photos of Existing Wall Signs
Attachment H: Staff Report Dated December 3, 2024; Titled Case 1096: Development Agreement for 166 Lingan Road

Report Prepared by: Peter Vandermeulen, Planner, Planning and Development



ATTACHMENT A

Page 270 Doc. # 9891

THIS AGREEMENT made and entered into this 3rd day of September
A.D., 1988.

SCOTSBURN COOPERATIVE SERVICES LIMITED

Of the One Part

- AND -

THE CITY OF SYDNEY, a body corporate,
and politic, hereinafter called the
"City"

Of the Other Part

WHEREAS the Owners represent that they are the
registered owners of land and premises, which property is
more particularly described in Schedule "A" hereto.

AND WHEREAS the City has a provision in the
Municipal Planning Strategy which provides for Development
Agreements under Section 38(2)(p) and Section 55(1) of the
Planning Act of Nova Scotia, Chapter 9, R.S.N.S.(1983) and
under Section 7.2.3., Policies 7, 9, and 10, for
non-conforming uses which predate the Land Use By-Law.

AND WHEREAS the City has permitted Scotsburn
Cooperative Services Limited to use the property described
in Schedule "A" for one or more of the uses outlined in
Section 2 of this Agreement.

NOW THEREFORE THIS INDENTURE WITNESSETH that in
consideration of the sum of One Dollar (\$1.00) paid by
Scotsburn Cooperative Services Limited to the City, the
receipt whereof is hereby acknowledged, covenant and agree
with the City as follows:

1. To maintain the building located on the
property described in the attached Schedule
"A" in accordance with the provisions of
this Agreement.
2. To allow the property described in Schedule
"A" to be used for any of the following uses:
offices
a printing business
dry cleaning establishment
indoor recreation uses
wholesale or retail distribution
light manufacturing or processing uses
automotive maintenance and repair uses.

271

3. To keep the existing building as shown on Schedule "A" and any rebuilding of the existing building:
 - a) No closer to the western boundaries of Lot 1 and the lot marked "Lands of Modern City Dairy Limited 720/220" than twenty (20) feet;
 - b) No closer to the northern boundary of Lot 1 than the northern boundary;
 - c) No closer to the eastern boundary of Lot 1 and 5 than the eastern boundary;
 - d) No closer to the southern boundary of Lot 5 than twenty (20) feet;
 - e) No closer to the boundaries of Lots 2,3, or 4 than twenty (20) feet.
4. Further to Provision 3, to meet the daylighting triangle requirements at twenty (20) feet from the corner of any of the corner lots shown on Schedule "A"
5. In the event of the rebuilding of the existing building to limit the total coverage of the new building on the ground floor to 50% of the area of the lots on which the building is located.
6. All advertisements and signs shall conform to Part 7 of the City's Land Use Bylaw.
7. To allow no outdoor storage on the property for goods, refuse, or any other material except for fully enclosed containers for refuse which must be screened from the view of neighbours by appropriate landscaping or opaque fencing or similar visual screens.
8. Before any person reoccupies any of the buildings on the lands described in Schedule "A" to enter into a further agreement as provided for under Section 66(3) of the Planning Act, which shall include the specific conditions covering traffic ingress and egress to the site, on-site parking, loading and delivery, advertising signs, noise, hours of operation, sewage effluent, outdoor storage and solid waste disposal and storage.
9. Upon the breach by Scotsburn Cooperative Services Limited of any of the terms or conditions of this Agreement, the City shall be entitled to specific performance by way of injunction or otherwise.

272

10.

That this Agreement shall be filed at the Registry of Deeds Office in the County of Cape Breton and shall form a charge or encumbrance upon the said property as described in Schedule "A".

11.

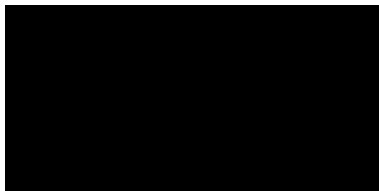
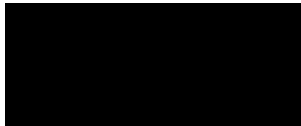
If any provisions of this Agreement shall be found to be or deemed illegal, invalid or unenforceable, the remainder of the Agreement shall ^{not} be affected thereby.

The covenants, agreements, conditions and understandings herein contained on the part of the owners and/or Scotsburn Cooperative Services Limited shall run with the land and shall be binding upon them and their heirs, assigns, mortgages, lessees, and occupiers of the said land from time to time and shall be and form a charge upon the said land.

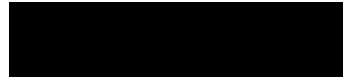
THIS AGREEMENT and everything herein contained shall enure to the benefit and be binding upon the parties hereto, their heirs, executors, administrators, successors, and assigns.

IN WITNESS WHEREOF the parties hereto have caused this Indenture to be duly executed the day and year first above written.

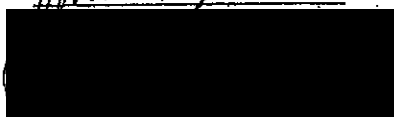
SIGNED, SEALED and DELIVERED
IN THE PRESENCE OF:



James McConnel
President



Marinus Van de Sande
Secretary (i.s.)



City Clerk

SCHEDULE "A"

213

ALL THAT CERTAIN lot, piece or parcel of land in the City of Sydney, in the County of Cape Breton, and more particularly bounded and described as follows:

BEGINNING at a point on the northern side of Mount Pleasant Street, said point being distant westerly 113.5 feet from the northwest corner of Mount Pleasant Street and Lingan Road;

THENCE at right angles in a northerly direction 80 feet, more or less, to the southern boundary of H.F. Muggah property, so-called;

THENCE in a westerly direction along the said H.F. Muggah property, 50 feet;

THENCE in a southerly direction 80 feet, more or less, to the northern side line of Mount Pleasant Street;

THENCE in an easterly direction along the northern side line of Mount Pleasant Street 50 feet to the place of beginning; and

BEING Lot LL 37, shown on the Assessor's Plan of the City of Sydney.

Registry Reference: 614/785

ALL THAT CERTAIN lot, piece or parcel of land, lying and being in Ward Five of the City of Sydney, known as Lots numbered 23, 24 and 25 on plan of portion of lands of H.F. Muggah's property, made by M.G. Hennigar, C.E., and dated August 1902, on file at the Registrar of Deeds Office in the City of Sydney, N.S.;

BEGINNING at a point on the western side of Lingan Road at the intersection of the southern side line of Henry Street with the western side line of Lingan Road;

THENCE westerly along the southern side of Henry Street a distance of one hundred and thirty-six feet nine inches to the eastern boundary of Lot No. 22;

THENCE southwardly along the eastern side line of Lot No. 22 a distance of eighty-five feet to the northern boundary of lots in Block "I";

THENCE easterly along said northern boundary parallel with Henry Street a distance of one hundred and thirty-one feet eight inches to Lingan Road;

THENCE northerly along the western side line of Lingan Road a distance of eighty-four feet, more or less, to the place of beginning.

274

ALSO ALL THAT lot, piece or parcel of land situate, lying and being at Sydney, in the County of Cape Breton, and more particularly bounded and described as follows:

BEGINNING at the southeast corner of Lingan Road and Henry Street;

THENCE along the south side of Henry Street one hundred feet (100');

THENCE in a southerly direction and parallel with Lingan Road eighty-five (85') feet;

THENCE in a westerly direction and parallel with Henry Street one hundred feet (100') to the east side of Lingan Road;

THENCE in a northerly direction along Lingan Road to the place of beginning.

Registry References: 357/190; 694/65

ALSO ALL THOSE certain lots, pieces or parcels of land situate, lying and being in the City of Sydney, in the County of Cape Breton, Province of Nova Scotia, more particularly bounded and described as follows:

BEGINNING at a point on the north side of Mt. Pleasant Street distant one hundred and three feet easterly from the intersection of the northern side of Mt. Pleasant Street with the eastern side of Lingan Road;

THENCE easterly along the northern side of Mt. Pleasant Street one hundred and fifty-four point five feet;

THENCE at right angles northerly eighty feet, more or less, to the southern boundary of lands formerly owned by Henry F. Muggah;

THENCE westerly along the southern boundary of land formerly owned by Henry F. Muggah one hundred and fifty-four point five feet;

THENCE southerly parallel with the first herein described side line eighty feet, more or less, to the northern side of said Mt. Pleasant Street the point of beginning.

Being the same property purchased by the City of Sydney at Tax Sale March 1, 1937, in proceedings against the estate of Margaret Muggah.

275

BEGINNING at the intersection of the east side of
Lingan Road and the northern side of Mt.
Pleasant Street;

THENCE in a northerly direction along the eastern
side line of Lingan Road eighty feet more or
less to the southern boundary of the H.F.
Muggah property, so called;

THENCE in an easterly direction along the said
Muggah's boundary one hundred and three feet;

THENCE in a southerly direction and parallel to
Lingan Road eighty feet more or less to the
northern side line of Mt. Pleasant Street;

THENCE in a westerly direction along said Mt. Pleasant
Street one hundred and three feet to the place
of beginning.

being the same property conveyed by Louis Simon to Joseph
Siller by Deed dated the 24th January, A.D., 1947.

Registry Reference: 479/8

BEGINNING at the north west corner of Lingan Road and
Mount Pleasant Street;

THENCE in a westerly direction along Mount Pleasant
Street 101.5 feet;

THENCE at right angles in a northerly direction 80
feet, more or less, to the southern boundary
of the H.F. Muggah Property, so-called;

THENCE in an easterly direction along the said
Muggah's southern boundary 105.5 feet, more
or less, to the west side line of Lingan
Road;

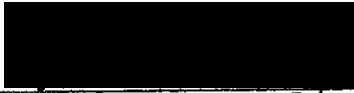
THENCE in a southerly direction along Lingan Road
80 feet, more or less, to the place of
beginning.

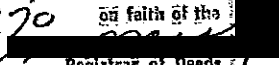
The above described lot being #132 and #133 shown on Plan of
the Estate of Captain James Muggah dated April 1903, made
by M.G. Hennigar, C.E. Lots LL 42, 43

276

PROVINCE OF NOVA SCOTIA
COUNTY OF CAPE BRETON

I CERTIFY that on this 3rd day of
September, A.D., 1985, Manning MacDonald, Mayor, City of
Sydney, and Paul J. Roach, City Clerk, City of Sydney,
two of the parties in the foregoing and annexed Indenture,
signed and executed the said Indenture in my presence and
I have signed as a witness to such execution.


A Barrister of the Supreme
Court of Nova Scotia

Province of Nova Scotia Cape Breton S.S.	Office of Registry of Deeds Sydney
I certify that the within Instrument was registered in this office <u>1047-4</u> this day <u>SEP 6</u> 1985	
In Book <u>1434</u> pages <u>270</u>	on faith of the 
foregoing certificate. Registrar of Deeds	

ATTACHMENT B

000838

Doc # 13909

THIS INDENTURE made and entered into this 6th day of December A.D., 1995

BETWEEN: Mr. Martin K. MacPhee, doing business under the firm name and style of MacPhee's Welding & Machine Shop Services, of the Cape Breton Regional Municipality, in the County of Cape Breton, Province of Nova Scotia

hereinafter referred to as the "Owner(s)"

Of The One Part

AND

THE CAPE BRETON REGIONAL MUNICIPALITY as successors to the former City of Sydney

hereinafter called the "Municipality"

Of The Other Part

WHEREAS Scotsburn Cooperative Services Limited and the City did enter into a development agreement on the 3rd day of September A.D., 1985;

AND WHEREAS Clause 8 of the development agreement provided that "before any person reoccupies any of the buildings on land described in Schedule "A" to enter into a further agreement as provided for under Section 66(3) [amended to Section 73(3) R.S.N.S. 1989] of the Planning Act, which shall include specific conditions covering traffic ingress and egress to the site, on-site parking, loading and delivery, advertising signs, noise, hours of operation, sewage effluent, outdoor storage and solid waste disposal and storage";

AND WHEREAS Mr. MacPhee is a "person" within the meaning of Clause 8 aforesaid, he purchasing the former lands and premises of Scotsburn Cooperative Services Limited, and agrees to enter into this supplementary development agreement of the lands and premises which are described in Schedules "A";

NOW THEREFORE THIS INDENTURE WITNESSETH that in consideration of the sum of ONE DOLLAR (\$1.00) paid by the Owner(s) to the Municipality, receipt of which is hereby acknowledge, the Owner(s) for and on behalf of themselves, their heirs, executors, administrators, successors, and assigns covenant and agree with the Municipality as follows:

1. To prohibit the parking of all vehicles immediately in front of the existing building located along Lingan Road.
2. To permit the establishment of a access driveway leading into a parking area, to be located along the northern side of the existing building on Lot #1. The driveway shall have a minimum width of no more than 3 metres (9.84 feet) and a maximum width of no more than 6 metres (19.68 feet), and shall be established within 1 metre (3.28 feet) of the building, as shown on the attached map marked Schedule "B".
3. To permit the continuation of the existing driveway leading into the rear compound area.
4. To construct and maintain six (6) parking spaces in the configuration shown on the attached Schedule "B" to the following specifications:
 - a. each parallel parking space shall measure at least 2.4 metres by 6 metres (7.87 ft. x 19.69 ft.) except for one (1) parking space for the handicapped which shall measure at least 3 metres by 6 metres (9.84 ft. x 19.69 ft.), exclusive of driveways or aisles;

- b. the limits of the parking area shall be defined by a curb of concrete or rolled asphalt, designed to provide a neat appearance and safe ingress and egress;
 - c. the limits of the parking area shall not be any closer than 1 metre (3.28 ft.) from the eastern lot line of Lot #1;
 - d. the designated parking area shall be maintained with a stable surface that is treated to prevent the raising of dust or loose particles.
5. To permit the loading and delivery of general supplies, materials, and equipment through any one of the existing three bay doors located within the front portion of the building on Lot # 3, provided that such activity is conducted within the internal portion of the building without blocking traffic along Lingan Road.
 6. To permit the construction of only one (1) advertising facial wall sign with a maximum sign area of 2.97 square metres (32 sq. ft.).
 7. All activities associated with the welding and machine shop service shall be conducted behind closed doors within the confines of the interior portion of the existing building, specifically intended to reduce noise levels.
 8. To operate the business during normal business hours Monday to Friday between the hours of 8:00 a.m. to 5:00 p.m., and Saturday from 8:00 a.m. to 1:00 p.m., except for the occasional after hour work or emergency service which shall not extend beyond 8:00 p.m.
 9. To maintain the existing oil separator system within the external portion of the building in proper working order.
 10. To prohibit the outdoor storage of derelict vehicles, parts, equipment, or refuse matter except within one (1) fully enclosed container which shall be located to the rear of the existing building on Lot # 3, and in accordance with the contents of Clause 7 of the original development agreement. Vehicles or commercial equipment waiting for parts or repair may be stored on a temporary basis only in the compound area to the rear of the existing building on Lot # 3.
 11. The original development agreement shall survive the execution of this documentation to such force and extent as may be allowable in law. Nothing in this Agreement shall make void or voidable any provision of the original development agreement aforesaid.
 12. Upon the breach by the Owner(s) of any of the terms or conditions of this Agreement, the Municipality shall be entitled to specific performance by way of remedial Court Order or after fifteen (15) days notice in writing to the Owner(s), at its option enter on the lands described in Schedule "A" and "B", and perform any and all covenants or conditions herein contained. Should the Municipality not choose to exercise its option to remedy, this Agreement may be terminated by the Municipality upon written notice to the Owner(s) or their successors-in-title, at which time all licenses or permissions hereby granted by the Municipality to the Owner(s) shall absolutely cease to exist. The costs of all and/or necessary legal action, of whatsoever nature incurred by the Municipality in enforcing compliance of this Agreement shall be the sole responsibility of the Owner(s).
 13. That all reasonable expenses incurred by the Municipality or its successors, or agents, or employees, whether arising out of the entry of the said lands or from the performance of the covenants may be recovered from the Owner(s), his/her successors, or agents, or employees by direct suit and shall become a charge upon the land.
 14. That this Agreement shall be registered in the Registry of Deeds Office in the County of Cape Breton and shall form a charge or encumbrance upon the said property as described in Schedule "A" and "B".

15. If any provisions of this Agreement shall be found to be or deemed illegal, invalid, or unenforceable, the remainder of this Agreement shall not be affected thereby.

The covenants, agreement, conditions and understandings herein contained on the part of the Owner(s) shall run with the land and shall be binding upon them, their heirs, executors, administrators, successors, assigns, mortgagees, lessees, and occupiers of the said land from time to time and shall be and form a charge and/or restrictive covenant upon the said land.

THIS AGREEMENT and everything contained herein shall enure to the benefit and be binding upon the parties hereto, their heirs, executors, administrators, successors and assigns. The parties hereto declare that the term "owner(s)" used in this agreement shall be construed to include the plural as well as the singular and the masculine feminine or neuter genders where the context so requires.

IN WITNESS WHEREOF the parties hereto have caused this Indenture to be duly executed the day and year first above written.

SIGNED, SEALED and DELIVERED
IN THE PRESENCE OF:

[REDACTED]

WITNESS TO OWNER

) [REDACTED] OWNER

) [REDACTED] OWNER

[REDACTED]

WITNESS TO MUNICIPALITY

) CAPE BRETON REGIONAL
) MUNICIPALITY


) [REDACTED] per [REDACTED] MAYOR

) [REDACTED] MUNICIPAL CLERK

AFFIDAVIT

Province of Nova Scotia
 County of Cape Breton
 Cape Breton Regional Municipality S..

On this 6th day of December, A.D. 1995, before me, the subscriber, personally came and appeared Sheila Kolanko, a subscribing Witness to the foregoing Indenture, and after having been duly sworn by me, made oath and said that MARTIN MacPhee signed and sealed the foregoing Indenture in his/her presence on the day and the year first above written.


 Commissioner of the Supreme
 Court of Nova Scotia

ROBIN B. CAMPBELL, Q.C.
 A BARRISTER OF THE SUPREME
 COURT OF NOVA SCOTIA

AFFIDAVIT

Province of Nova Scotia
 County of Cape Breton
 Cape Breton Regional Municipality S..

On this 12 day of December, A.D. 1995, before me, the subscriber, personally came and appeared Deborah Cannon, a subscribing Witness to the foregoing Indenture, who having been duly sworn, made oath and said that he/she was present and did see the Corporate Seal of the Cape Breton Regional Municipality duly affixed thereto by the hand of Bernard White, Municipal Clerk of the Cape Breton Regional Municipality and that the said Indenture was duly signed and authenticated in his/her presence for and on behalf of the Cape Breton Regional Municipality by John Coady and Bernard White, Mayor and Clerk respectively of said Municipality and the same was also duly delivered in his/her presence.


 Commissioner of the Supreme
 Court of Nova Scotia

ROBIN B. CAMPBELL, Q.C.
 A BARRISTER OF THE SUPREME
 COURT OF NOVA SCOTIA

ALL that certain lot, piece or parcel of land situate lying and being at Sydney, in the County of Cape Breton and more particularly bounded and described as follows:

BEGINNING at the southeast corner of Lingan Road and Henry Street;

THENCE along the south side of Henry Street one hundred feet (100');

THENCE in a southerly direction and parallel with Lingan Road eighty-five feet (85');

THENCE in a westerly direction and parallel with Henry Street one hundred feet (100') to the east side of Lingan Road;

THENCE in a northerly direction along Lingan Road to the place of beginning.

REGISTRY REFERENCES: 357/190; 694/65

AND ALSO

ALL that certain lot, piece or parcel of land situate lying and being in the City of Sydney, aforesaid, more particularly bounded and described as follows:

BEGINNING at a point on the north side of Mt. Pleasant Street distant one hundred and three feet easterly from the intersection of the northern side of Mt. Pleasant Street with the eastern side of Lingan Road;

THENCE easterly along the northern side of said Mt. Pleasant Street one hundred and fifty-four point five feet;

THENCE at right angles northerly eighty feet, more or less, to the southern boundary of lands formerly owned by Henry F. Muggah;

THENCE westerly along the southern boundary of land formerly owned by Henry F. Muggah one hundred and fifty-four point five feet;

THENCE Southerly parallel with the first herein described side line eighty feet, more or less, to the northern side of said Mt. Pleasant Street and the point of beginning.

AND ALSO:

ALL that certain lot, piece or parcel of land situate lying and being in the City of Sydney, aforesaid, more particularly bounded and described as follows:

BEGINNING at the intersection of the east side of Lingan Road and the northern side of Mt. Pleasant St;

THENCE in a northerly direction along the eastern side line of Lingan Road eighty feet more or less to the southern boundary of the H.F. Muggah property, so called;

THENCE in an easterly direction along the said Muggah boundary one hundred and three feet;

.../2

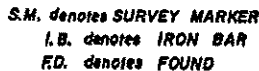
THENCE in a southerly direction and parallel to
Lingan Road eighty feet more or less to the northern
side line of Mt. Pleasant Street;

THENCE in a westerly direction along said Mt.
Pleasant Street one hundred and three feet to the
place of beginning.

REGISTRY REFERENCE: 479/8.

THE ABOVE LOTS OF LAND BEING AND INTENDED TO BE A
portion of the lands conveyed from The City of
Sydney to Tiogas Realty Limited, by Deed dated the
3rd day of October, 1972 and recorded at the
Registry of Deeds Office at Sydney in Book 911 at
Page 724.

FOUR EMBROIDERERS



SURVEYORS CERTIFICATE

THE ABOVE LANDS BEING SITUATE AT 166 LINGAN ROAD, SYDNEY

C.B. CO. NAVA SCOTIE

DATED: MARCH 23RD 1955

NOTE

~~TIES SHOWN ARE TO APPROXIMATE BOUNDARY.~~
~~LOT NOT STAKED UNLESS OTHERWISE STATED.~~
~~NOT INTENDED FOR REGISTRATION IN REGISTRY~~
~~OF DEEDS.~~

JOHN S. POPE & ASSOCIATES LIMITED

Province of Nova Scotia
County of Cape Breton

I hereby certify that the within instrument
was recorded in the Registry of Deeds Office
at Sydney in the County of Cape Breton, N.S.
at 2.41 o'clock P. M., on the 14th
day of Dec A.D., 1895 in
Book No. 1931 at pages 838-845
as Document Number 13907

Registrar of Deeds for the Registration
District of Cape Breton County

THIS DEVELOPMENT AGREEMENT

Made and entered into this _____ day of _____, 20__.

BETWEEN:

Mrs. Vivienne Camilli, representative of Empire Concrete (HAMILTON) Inc.

hereinafter referred to as the "Owner(s)"

OF THE ONE PART

AND

THE CAPE BRETON REGIONAL MUNICIPALITY

hereinafter referred to as the "Municipality"

OF THE ONE PART

WHEREAS the 1985 agreement between Scotsburn Cooperative Services Limited and the City of Sydney and the 1995 agreement between Mr. Martin K MacPhee and the Cape Breton Regional Municipality have now been repealed and replaced by this document; to carry forward the intent of the provisions contained within said documents while updating language and contents to reflect the standards of the Cape Breton Regional Municipal (CBRM) Land Use By-law (2023).

AND WHEREAS the Municipality, by this Development Agreement, permits the Owner to establish and operate a commercial building on the lands identified as PIDs 15141658, 15141872, and 15141666, which lands are shown on Schedule "A", subject to the terms and conditions herein contained;

AND WHEREA AND WHEREAS the Owner covenants that it is the Registered Owner of the lands and premises outlined in Schedule "A", attached hereto and more particularly described in a deed to the owners dated the 26th day of July A.D., 2010, and registered in the Land Registration Office at Sydney, Nova Scotia, on the 30th day of July A.D., 2010, as Document Number 96481412.

NOW THEREFORE THIS INDENTURE WITNESSETH that in consideration of the sum of \$1.00 (One Dollar) paid by the Owner to the Municipality, receipt of which is hereby acknowledged, the Owner for and on behalf of themselves, their heirs, executors, administrators, successors, and assigns covenant and agree with the Municipality as follows:

1. To maintain the properties identified hereinafter described as "the lands and premises" in accordance with the provisions of this Development Agreement.
2. To allow for the lands described in Schedule "A" to be used for any of the following uses as defined by the CBRM Land Use By-law:
 - a. Business Office;
 - b. Clothes Cleaning Business;
 - c. Indoor Recreation Uses;
 - d. Distribution Facility;

- e. Warehouse;
 - f. Manufacturing;
 - g. Motor Vehicle Repair Uses;
 - h. General Contracting;
 - i. Storage; and
 - j. Retail.
3. In addition to the uses permitted under provision 2, to allow for the uses of the surrounding zone as outlined in the Land Use By-law.
 4. To keep the existing building shown in Schedule "A" and any rebuilding of the existing building;
 - a. No closer than 3m to any abutting a Residential Zone
 - b. No closer than 1.25m to any other zone
 5. Further to provision 4, development must meet a 20-foot daylighting triangle requirement from the corner of any corner lots shown in Schedule "A".
 6. In the event of rebuilding of the current structures, the total lot coverage of the ground floor shall not exceed 50% of the lands the building is located on.
 7. To prohibit the parking of all vehicles immediately in front of the existing building located along Lingan Road, excepting any vehicles temporarily parked for the purposes of loading and delivery through the 3 bay doors. No vehicles shall interfere with traffic along Lingan Road.
 8. To permit parking of vehicles solely within the boundaries of Lot 1 shown in Schedule "A". All on-site parking areas must be developed and maintained in accordance with the standards outlined in the CBRM Land Use By-law.
 9. To maintain existing driveways, any new driveways must be installed in accordance with the provisions of the Land Use By-law.
 10. To permit a maximum of two (2) existing wall signs, all signs to be in accordance with Land Use By-law for Commercial Use. Change of copy of these signs is permitted in accordance with the Land Use By-law.
 11. To allow for no outdoor storage on the lands for goods, refuse, or any other material except for fully enclosed containers for refuse which must be screened from view of neighbors by appropriate landscaping or opaque fencing or similar visual screens.
 12. To prohibit the outdoor storage of derelict vehicles, parts, equipment, or refuse matter except within one (1) fully enclosed container which shall be located to the rear of the existing building on Lot #3, and in accordance with the contents of Clause 7 of the original Development Agreement. Vehicles or commercial equipment waiting for parts or repair may be stored on a temporary basis only in the compound area to the rear of the existing building on Lot # 3 as shown on Schedule "A".

13. All activities associated with a use that may generate noise shall be conducted behind closed doors within the confines of the interior portion of the building specific intended to reduce noise levels.
14. To operate the business during normal business hours, Monday to Friday between the hours of 8:00 am to 5:00 pm, and Saturday from 8:00 am to 1:00 pm, except for the occasional after-work hour work/emergency service which shall not extend beyond 8:00 pm. Shall only apply to the following uses:
 - a. Distribution Facility;
 - b. Warehouse;
 - c. Manufacturing;
 - d. Motor Vehicle Repair Uses; and
 - e. General Contracting.
15. Upon breach by the Property Owner of any of the terms or conditions of this agreement the Municipality shall be entitled to specific performance by way of injunction or otherwise.
16. That this agreement shall be filed at the LRO in the CBRM and shall encumbrance upon the property described in Schedule "A".

The covenants, agreement, conditions and understandings herein contained on the part of Owner(s) shall run with the land and shall be binding upon them, their heirs, executors, administrators, successors, assigns, mortgages, lessees, and occupiers of said land from time to time and shall be from a charge and/or restrictive covenant upon said land.

THIS DEVELOPMENT AGREEMENT and everything contained herein shall enure to the benefit and the binding upon the parties hereto, their heirs, executors, administrators, successors, and assigns. The parties hereto declare that the term "owner(s)" used in this agreement shall be constructed to include the plural as well as the singular and the masculine, feminine or neuter genders where the context so requires.

DRAFT

IN WITNESS WHEREOF the parties hereto have caused this Indenture to be duly executed the day and year first above written.

SIGNED, SEALED and DELIVERED

In the presence of:

Witness

**Mrs. Vivienne Camilli, representative of Empire
Concrete (HAMILTON) Inc.**

Name:

Title:

Cape Breton Regional Municipality

Witness

Cecil P. Clarke

Mayor

Christa L. Dicks

Municipal Clerk

ATTACHMENT D

By-law of the Cape Breton Regional Municipality amending the

Cape Breton Regional Municipality's Land Use Bylaw

Pursuant to Section 210 of the Municipal Government Act of Nova Scotia, the Council of the Cape Breton Regional Municipality hereby amends the Cape Breton Regional Municipality's Land Use By-law in the following manner:

THAT: Chapter 2 Administration, Subsection 2.9 Existing Development Agreements of the Land Use By-law is hereby amended by deleting G-UNKNOWN and replacing it with the following:

G-UNKNOWN
PID# 15141658, 15141666 and 15141872
166 Lingan Road, Sydney
Business Office, Clothes Cleaning Business, Indoor Recreation Uses, Distribution Facility, Warehouse, Manufacturing, Motor Vehicle Repair Uses, General Contracting, Storage, and Retail.

PASSED AND ADOPTED: by a majority of the whole Council at a duly called meeting of the Cape Breton Regional Municipal Council held on _____.

MAYOR

CLERK

THIS IS TO CERTIFY that the above text amendment is a true and correct copy of the Amending By-law of the Cape Breton Regional Municipality adopted by Regional Council during a meeting held on _____ to amend the Cape Breton Regional Municipality's Land Use By-law.

Christa Dicks, CLERK

- b) The location and floor plate of certain non-residential uses within established residential neighbourhoods;
- c) The form and design of buildings and properties to maintain public access to the Sydney Waterfront.

A-12 Council shall, through the Land Use By-law, establish site plan approval application requirements.

11.3.8. Development Agreements

Development Agreements are another tool that provide municipalities a greater level of control over approving and managing development proposals. These are legal agreements between Council and the property owner and are registered against the title of property.

A-13 Council shall continue to retain a select list of development agreements adopted prior to the coming into effect of this Municipal Planning Strategy. They are to be listed in the Land Use By-law. Any expansion of the permitted use shall be permitted by amendment to the development agreement.

11.3.9. Amending the Land Use By-law

A-14 Council may make text or map amendments to the Land Use By-law, granted the amendment is in keeping with the intention of policies set forth in this Municipal Planning Strategy and meets the general criteria set in A-18.

A-15 Council shall may be considered for a zone amendment to an immediately adjacent zone classification on the Land Use Zone Map without requiring an amendment to this Strategy, provided that the intent of all other policies of the Strategy are satisfied.

A-16 Council shall not amend the Land Use By-law unless Council is satisfied the proposal:

ATTACHMENT F

From: [Vivienne Camilli](#)
To: [Peter E. Vandermeulen](#)
Subject: Amendment 166 Ligan Rd
Date: November 20, 2024 3:11:17 PM

Here are the changes
Electrical & Heating & Air Conditioning
Insulation
General Contracting (Construction)
Auto Body, Paint & Interior Repairs & Maintenance
Storage & Transportation
Increase Advertising Facial Wall sign from one to two Advertising Wall Signs.

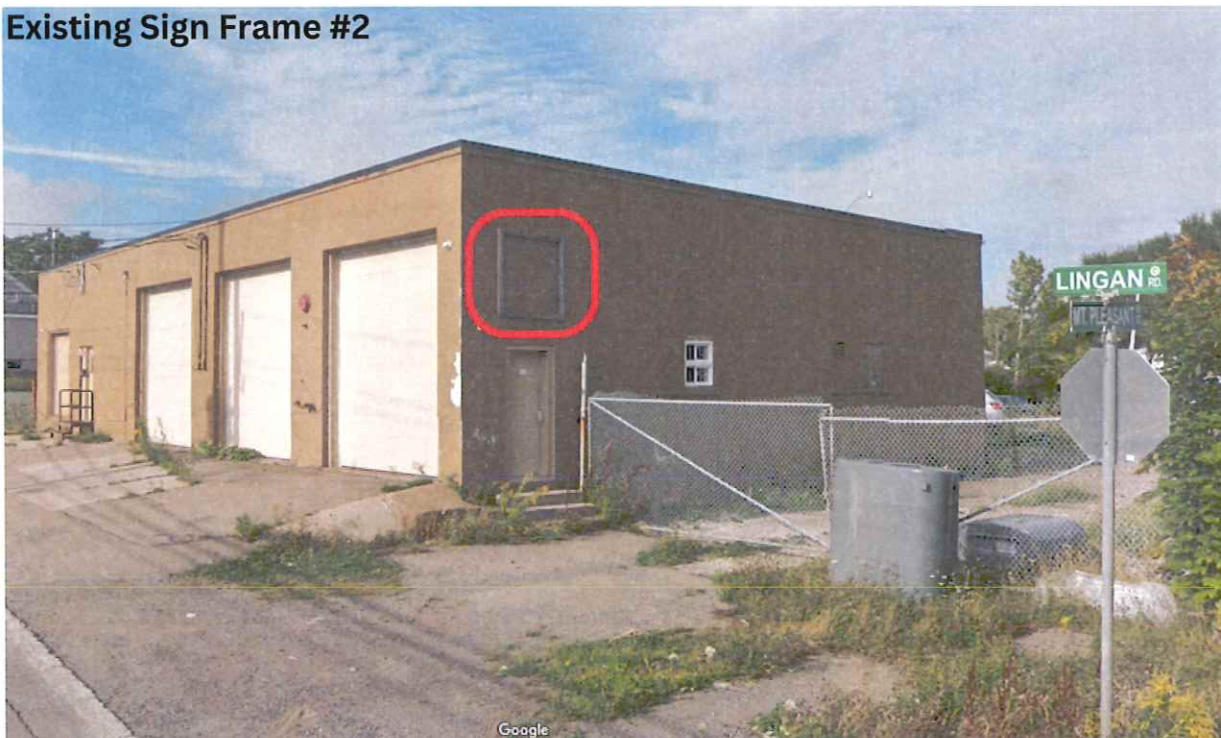
ThankYou
Vivian Camilli

ATTACHMENT G

Existing Sign Frame #1



Existing Sign Frame #2



ATTACHMENT H

CBRM



A Community of Communities

TO: Mayor Clarke and CBRM Council

FROM: Peter Vandermeulen, Planner, Planning and Development

DATE: December 3, 2024

SUBJECT: Case 1096: Development Agreement for 166 Lingan Road, Whitney Pier

ORIGIN

Application by property owner, Empire Concrete (Hamilton) Incorporated.

BACKGROUND

Vivienne Camilli of Empire Concrete (Hamilton) Inc. has requested that Cape Breton Regional Municipality (CBRM) Council consider an amendment to the development agreement in effect at 166 Lingan Road, Whitney Pier. Policy A-13, under Section 11.3.8 of the CBRM Municipal Planning Strategy (MPS), allows Council to retain and expand, by amendment, a select list of development agreements adopted prior to the coming into effect of the MPS (Attachment A). Specifically, the applicant has requested the following uses be added to the existing list of permitted uses:

- Electrical & Heating & Air Conditioning;
- Insulation;
- General Contracting (Construction);
- Auto Body, Paint & Interior Repairs & Maintenance; and
- Storage & Transportation.

A copy of the applicants complete request can be found in Attachment B. The applicant has also requested an increase to the total number of wall signs permitted, from one to two signs. As proposed, an existing wall sign will remain facing Henry Street and a new proposed wall sign may be installed on building facing Mt. Pleasant Street to fill an existing frame (Attachment C).

The subject site contains three parcels of land fronting onto Lingan Road between, Mt Pleasant Street, and Henry Street. A map of the site is provided as Map 1. The site contains one main building that splits across PID 15141658 and PID 15141666. A chain link outdoor compound is

located on PID 15141872. The property is predominantly surrounded by low-density residential dwellings.

There are two development agreements in effect for these properties, the first has been in place since 1985. The original development agreement was entered into by Scotsburn Cooperative Services Limited and the City of Sydney (Attachment D). This development agreement provides 12 provisions that govern development and activity on the site. Most notably, the development agreement outlines the permitted uses of the property and requires that before any person reoccupies any of the buildings, they shall enter into a further development agreement.

In 1995, a subsequent development agreement was entered into by Mr. Martin K. McPhee and the CBRM to reoccupy the site with the development of a Machining and Automotive Repair Shop (Attachment E). This development agreement contains provisions respecting the operation of the Machining and Automotive Repair Shop. Since 1995, no further development agreements have been entered into to reoccupy the site. This development agreement outlines the development and operation of the business, including provisions related to parking and loading, outdoor storage, and expansion of the use.

Empire Concrete (Hamilton) Inc. has owned the property since 2010, now they have requested an amendment to the development agreement to expand upon the list of current permitted uses as well as to reoccupy the site. A copy of the proposed draft development agreement is provided as Attachment F. They have also requested a second advertising wall sign be permitted.

DISCUSSION

Policy A-13 of the MPS states that Council shall continue to retain a select list of development agreements within the Land Use By-law (LUB), any expansion to these existing agreements shall be permitted by amendment to the said development agreement. Section 227 of the *Municipal Government Act* (MGA) provides Council direction of what the terms of a development agreement can contain. This includes but isn't limited to matters a LUB can contain, maintenance of the development, hours of operation, and subdivision of the land.

Though Policy A-13 does not provide specific criteria for Council to consider when amending the retained list of development agreements, Staff believes the uses proposed by Empire Concrete (Hamilton) Inc. would be comparatively innocuous to the uses permitted by the existing development agreements. However, given that the area surrounding the site is Medium Density Urban Residential Zone which is made up of predominantly single unit dwellings, it would be reasonable for uses that could generate nuisance to have more stringent provisions attached as in the existing development agreements.

The requested amendment to the permitted signage can also be evaluated similarly. Where the existing development agreements limit the signage on site to a single wall sign, the request for a second wall sign would not exceed the LUB provisions for maximum area of wall signs for Other

Commercial Zones. The LUB does limit signage in Residential Zones more heavily than Commercial Zones. Where the zone surrounding the subject lands does bear more strict provisions, it is reasonable to limit the amount of signage on these lands also.

The inclusion of a provision to require a new development agreement each time the site is reoccupied is not common and provides a barrier to the use of the properties. For this reason, it is reasonable for this amendment to take the form of a repeal and replace of the existing documents. The intent is to expand upon the provisions of the existing agreements to allow for the requested uses to be established, while also aligning with current zone standards, and modernizing language and outdated references. A copy of the draft development agreement can be found in Attachment C.

To promote consistency across the proposed development agreement and the current Land Use By-law, repealing and replacing the existing development agreements will allow for the outdated and no longer applicable language and references contained within to be modernized. Further to this notion, the uses requested by the applicant have been translated to better align with uses defined in the LUB.

In addition to repealing and replacing the development agreements, Council needs to consider amending the text of the LUB. If the development agreement is replaced to include new uses, the property information for the existing development agreement found in Subsection 2.9 of the LUB should be updated. Please find attached a copy of the proposed amending by-law in Attachment G.

Next Steps

The adoption process for a development agreement is similar to a zone amendment. If Council wants to entertain the applicant's request to amend their development agreements, then Council must schedule a Public Hearing in accordance with the MGA [S230 of the MGA]. In addition, a Public Hearing should be scheduled for the necessary amendments to the LUB.

If Council agrees to proceed with scheduling a public hearing, notices will be placed in the Cape Breton Post in accordance with requirements of the MGA. In addition, notice will be posted to the CBRM Facebook page.

FINANCIAL IMPLICATIONS

There are no budget implications. The applicant will be responsible for all costs, expenses, liabilities, and obligations imposed under or incurred to satisfy the terms of the proposed development agreement. The administration of the proposed development agreement can be carried out within the approved 2024-2025 budget for Planning and Development.

RECOMMENDATION

It is recommended that CBRM Council:

1. Direct staff to schedule a public hearing to consider the proposed development agreement as set out in Attachment F; and
2. Give first reading to consider proposed amendments to the CBRM Land Use By-law, as set out in Attachment G of this report, and schedule a public hearing.

Submitted by:

**Peter Vandermeulen
Planning and Development Department**

ATTACHMENTS

Map 1:	Location Map
Attachment A:	MPS Policy A-13
Attachment B:	Statement from Empire Concrete (Hamilton) Inc.
Attachment C:	Photos of Existing Wall Signs
Attachment D:	Existing Development Agreement (1985)
Attachment E:	Existing Development Agreement (1995)
Attachment F:	Proposed Development Agreement
Attachment G:	Proposed Amendments to the CBRM Land Use By-law

Report Prepared by: Peter Vandermeulen, Planner, Planning and Development



PROCLAMATION

Bell Let's Talk Day

- WHEREAS:** January 22, 2024, marks the 15th Annual Bell Let's Talk Day, a day of conversation on mental health; and
- WHEREAS:** Bell Let's Talk encourages meaningful conversations about mental health and promotes awareness, acceptance, and action to address mental health changes; and
- WHEREAS:** This year's theme is "**The Growing Youth Mental Health Crisis**" which focuses on the urgent need to address the growing youth mental health crisis, emphasizing the importance of accessible support, resources, and services for young people in Canada; and
- WHEREAS:** A Flag Raising Ceremony will be held on Wednesday, January 22, 2025, at 10:00 a.m. at CBRM City Hall to celebrate Bell Let's Talk Day and encourage all residents to share your actions using #BellLetsTalk to inspire others.
- BE IT THEREFORE
RESOLVED:** That CBRM Mayor Cecil P. Clarke and Council proclaim Wednesday, January 22, 2025, as Bell Let's Talk Day in the Cape Breton Regional Municipality and encourage all residents to show their support for all those who live with mental illness and those taking action to help them.

Councillor Earlene MacMullin - CBRM District #2

January 21, 2025



PROCLAMATION

AFRICAN HERITAGE MONTH

WHEREAS:

February is recognized internationally as African Heritage Month – a time to recognize and salute the many contributions and ongoing achievements of people of African Descent all over the world and here in the CBRM, we celebrate a time of greater understanding; and

WHEREAS:

This year's theme: *Legacy in Action: Celebrating Black Brilliance*, highlighting the living legacy of Black Nova Scotians, honoring the impact and perseverance of the long-standing community; and

WHEREAS:

It highlights the greatness they hold, the paths they lead through their deep connection with their elders, storytelling, rhythms of change, and ability to look back to move forward; and

WHEREAS:

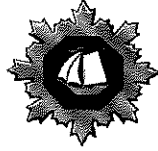
Nova Scotia has 52 historic African Nova Scotian communities with a long, deep, and complex history dating back over 200 years. African Heritage Month provides us with another opportunity to celebrate our culture, legacy, achievements, and contributions of our people – past and present.

**BE IT THEREFORE
RESOLVED:**

That Mayor Cecil P. Clarke & Council of the Cape Breton Regional Municipality, proclaim the month of February 2025 as African Heritage Month, and encourage all residents, businesses, and community groups to participate in the activities and celebrations and to take the opportunity to reflect on the story of Nova Scotia's vibrant African Nova Scotian Community.

Councillor Kim Sheppard - Campbell - CBRM District # 12

January 21st, 2025



PROCLAMATION

Alzheimer's Awareness Month

- WHEREAS:** The social, financial, and health impacts of Alzheimer's disease and other dementias are felt not only by people living with dementia, but also by their families, caregivers, and communities; and
- WHEREAS:** The early signs and symptoms of dementia are often dismissed and mislabeled as "normal aging," delaying people from seeking help and sharing their concerns with loved ones and friends; and
- WHEREAS:** Early detection provides individuals and families with an opportunity to explore treatment options and the time to adjust to the diagnosis and plan for the future; and
- WHEREAS:** All residents need to be better informed about Alzheimer's disease and other dementias, and work to create more supportive and inclusive communities.
- BE IT THEREFORE
RESOLVED:** That CBRM Mayor Cecil P. Clarke and Council proclaim the month of January 2025, as Alzheimer's Awareness Month in the Cape Breton Regional Municipality.

Councillor Glenn Paruch - CBRM District #6

January 21st, 2025

Excerpt – DRAFT Committee of the Whole Minutes – January 14, 2025

Appointment of Development Officer

Motion

Moved by Councillor Paruch, seconded by Deputy Mayor Eldon MacDonald, that a recommendation be made to Council to appoint Jarrett Gosbee as a Development Officer, pursuant to Subsection 243(1) of the Municipal Government Act, and that this appointment be effective for the duration of their current conditions of employment with the CBRM.

Motion Carried



TO: Mayor Clarke and CBRM Council

SUBMITTED BY: Tyson Simms, Director, Planning and Development

DATE: January 7, 2024

SUBJECT: Appointment of Development Officer

ORIGIN

This report originates from staff.

RECOMMENDATION

It is recommended that Cape Breton Regional Municipality (CBRM) Council appoint Jarett Gosbee as a Development Officer, pursuant to Subsection 243(1) of the *Municipal Government Act*, and that this appointment be effective for the duration of their current conditions of employment with the CBRM.

BACKGROUND

Development Officers are required to administer the Municipality's land use regulations, as set out in its land use by-law, development agreements, and subdivision by-law, on behalf of Council. Following completion of a recent competition, Jarett Gosbee was hired to fill a vacant Development Officer position with the Municipality.

DISCUSSION

Jarett Gosbee has accepted a full-time position as Development Officer with the Development Services Division of the Planning and Development Department. Achieving the desired service delivery results requires the appointment by Council of this individual as Development Officer.

Subsection 243(1) of the *Municipal Government Act* requires Council to appoint a development officer to administer its land use by-law and subdivision by-law.

FINANCIAL IMPLICATIONS

There are no budget implications associated with this report. The subject position (Development Officer) has been approved under the 2024-2025 budget for Planning and Development.

LEGISLATIVE AUTHORITY

Municipal Government Act, Part VIII Planning and Development, Subsection 243(1).

ATTACHMENTS

None.

Report Prepared by: Tyson Simms, Director, Planning and Development 902.574.1936

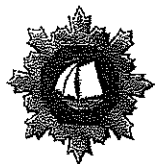
Excerpt – DRAFT Committee of the Whole Minutes – January 14, 2025

**Request for Municipal Property – Portion of PID 15140601
Laurier Street, Sydney – District 12**

Motion

Moved by Councillor Gordon MacDonald, seconded by Councillor Paruch, that the Committee of the Whole direct Council to pass a motion to convey the subject property to the applicant pursuant to the Municipal Government Act.

Motion Carried



CBRM

A Community of Communities

MEMO — Committee of the Whole

TO: Mayor and Council

FROM: Sheila Kolanko – Property Manager

SUBJECT: REQUEST FOR MUNICIPAL PROPERTY
PORTION OF PID 15140601
Laurier Street, Sydney (District 12)

DATE: January 14th, 2025

REQUEST:

To deem municipal property surplus for sale at market value.

BACKGROUND INFORMATION:

Letter of Interest was received requesting CBRM sell a portion of municipal property located on Laurier Street, Sydney ("subject property") as outlined in red on the attached map (Attachment "A") and being portion of CBRM property identified as PID 15140601 (outlined in yellow).

The subject property is currently deemed essential in the Property Inventory database and identified as encompassing portion of a brook. The applicant is seeking to purchase approximately 30 feet of property located west of the brook. The applicant also wishes to purchase an adjacent municipally owned surplus lot, identified as PID 15822547 (outlined in blue – see Attachment "A"). The applicant wishes to construct a new residential dwelling, provided the municipality grants the request to sell the subject property to the applicant.

CBRM is in receipt of an application by the applicant to purchase PID 15822547 (surplus lot) at market value.

PID 15140601 is currently assessed at \$700.00.

INTERNAL REVIEW/EVALUATION:

An internal review was completed, and staff have confirmed there is no CBRM infrastructure on the subject property and all departments have no issue with the request provided the applicant adheres to the CBRM 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:

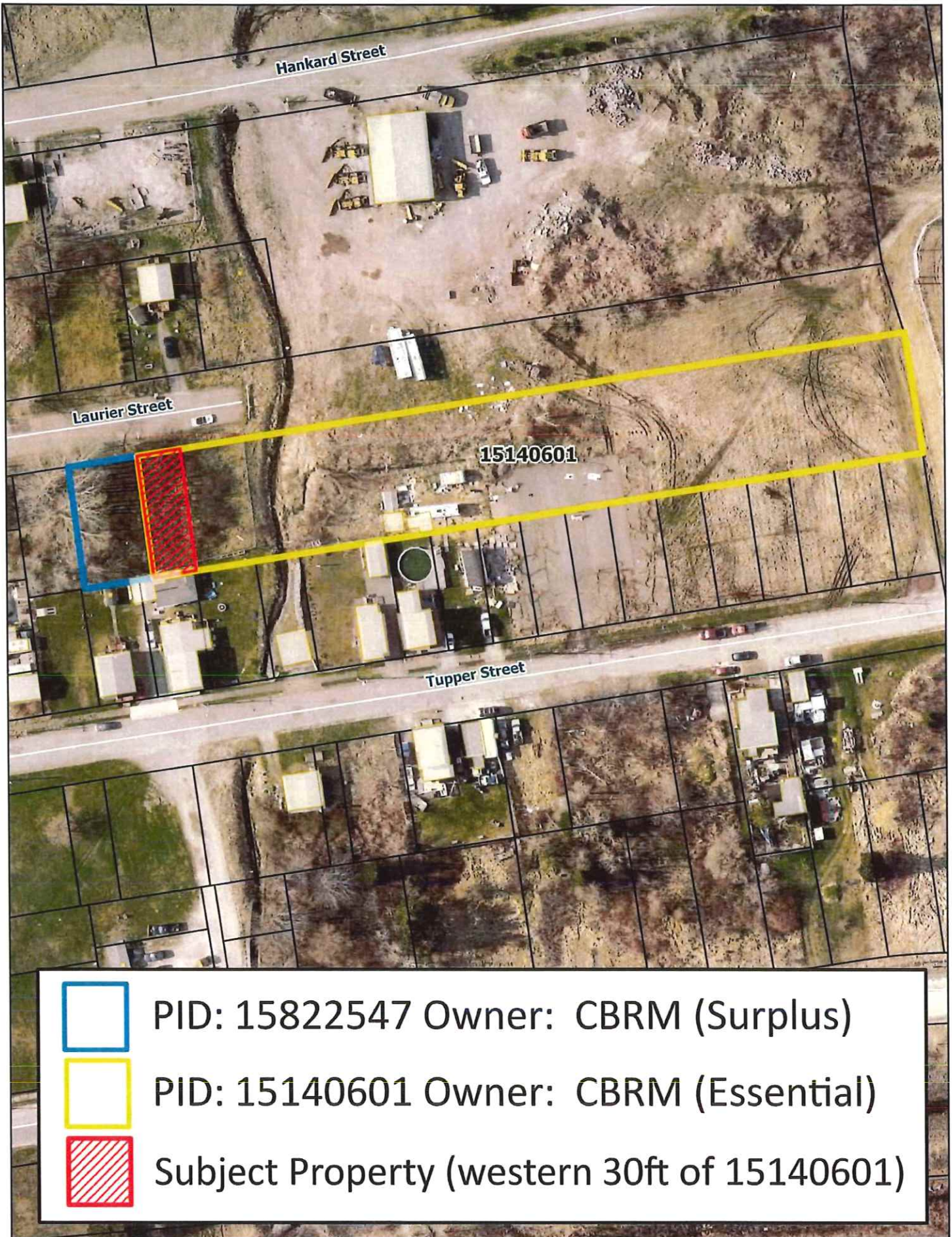
The applicant will be required to pay market value for the subject property and all costs shall be the responsibility of the applicant.

RECOMMENDATION:

It is a recommendation that the Committee of the Whole direct Council to pass a motion to convey the subject property to the applicant pursuant to the Municipal Government Act.

Respectfully submitted,

Sheila Kolanko
Property Manager



Excerpt – DRAFT Committee of the Whole Minutes – January 14, 2025

Request for Municipal Property – Portion of PID 151232366, Portion of PID 15656523, PID 15656515 Main Street, Reserve Mines – District 8

Motion

Moved by Councillor MacNeil, seconded by Councillor MacKeigan, that the Committee of the Whole direct Council to pass a motion to declare the subject property surplus to the needs of the municipality and sell at market value to the applicant for the location for a new P-6 school.

Motion Carried



CBRM

A Community of Communities

MEMO — Committee of the Whole

TO: Mayor and Council

FROM: Sheila Kolanko – Property Manager

SUBJECT: REQUEST FOR MUNICIPAL PROPERTY
Portion of PID 15232366; Portion of PID 15656523 and PID 15656515 - Main Street, Reserve Mines (District 8)

DATE: January 14th, 2025

REQUEST:

To deem municipal property surplus for sale at market value.

BACKGROUND:

Letter of Interest was received from the Province of Nova Scotia ("the applicant") requesting CBRM sell property located at Main Street, Reserve Mines ("subject property") as outlined in yellow on the attached map (Attachment "A"). The subject property is made up of a portion of PID 15232366, a portion of PID 15656523 and all PID 15656515.

The Province of Nova Scotia is seeking suitable property in the Reserve Mines area for the location of a new P-6 school. The proposed site is vacant municipal land situate at the rear of the existing Tompkins Memorial Elementary School.

The subject property is currently identified as an essential asset in the CBRM Property Inventory for recreational uses as well as the existing location for the Tompkins Memorial Elementary School.

Portion of PID 15232366: The subject comprises 1.42 acres. If sold, this parcel would require lot consolidation with the other subject parcels for future road access and municipal services.

Portion of PID 15656523: The subject is approximately 3.70 acres in size. It will require lot consolidation to have legal access and municipal services.

PID 15656515: The subject is located on Sydney Road, Reserve Mines and is approximately 2.75 acres in size. The land is vacant and mostly cleared as it was the former site of the Reserve District High School. Lot consolidation is required with the 2 previous noted lots to comply with Municipal Planning Strategy and Land-Use Bylaws.

The 3 properties impacted by this request, which include the Tompkins Memorial Elementary School, are currently assessed at \$1,156,000.

A market evaluation for the subject property as of August 31, 2024 is as follows:

Portion of PID 15232366: \$40,000 (\$30,000/sq. acre)
PID 15656515: \$100,000 (\$35,000/sq. acre)
Portion of PID 15656523: \$110,000 (\$30,000/sq. acre)
Total: \$250,000.

INTERNAL REVIEW/EVALUATION:

An internal review was completed, and staff have determined the property requested by the applicant can be deemed surplus for the proposed development for a new school. As such, it is reasonable for Council to consider the said request.

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:

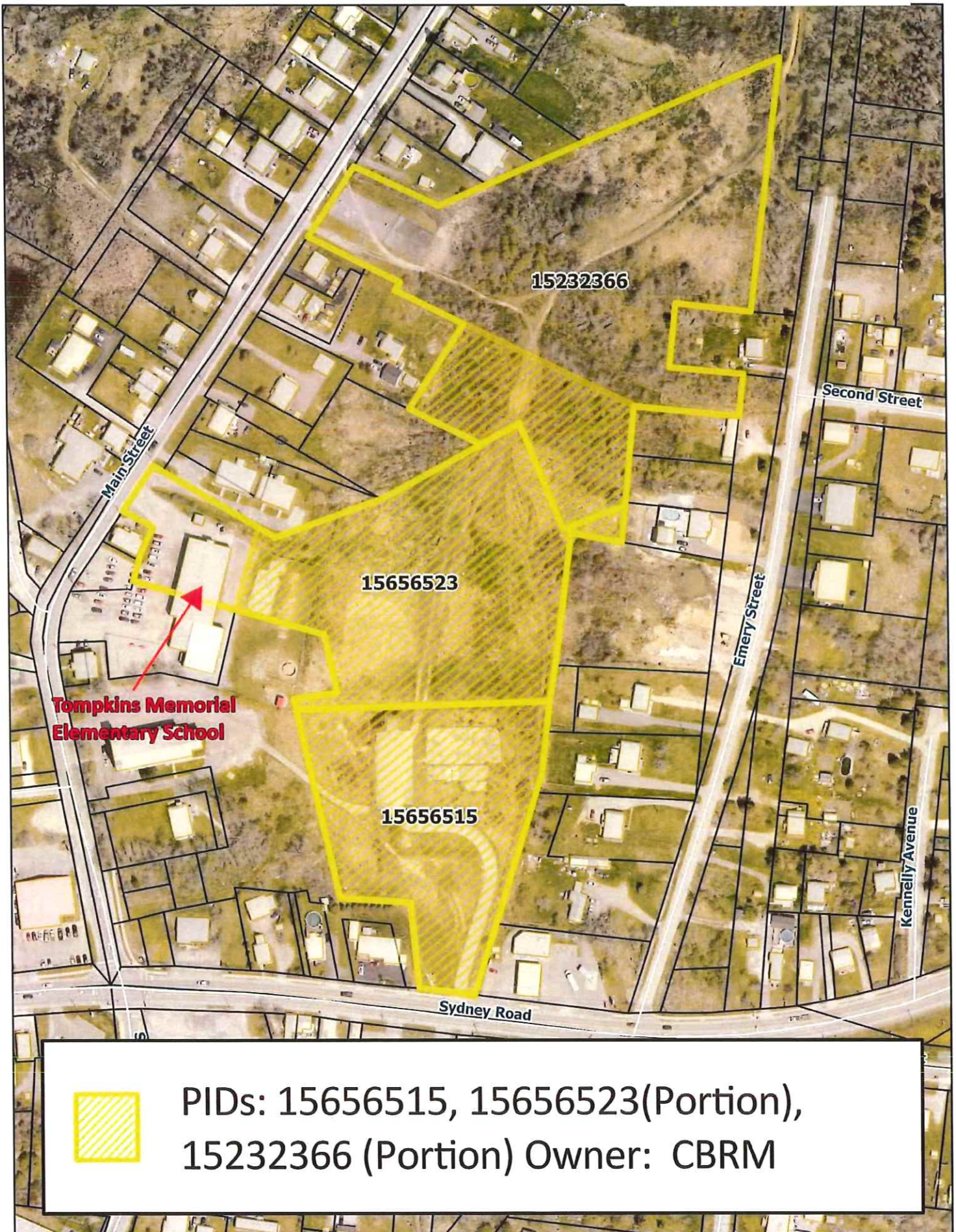
The applicant will be required to pay full market value for the subject property in the amount of \$250,000. Net sale proceeds are deposited to a capital reserve fund.

RECOMMENDATION:

It is recommended that Committee of the Whole direct council to pass a motion to declare the subject property surplus to the needs of the municipality and sell at market value to the applicant for the location for a new P-6 school.

Respectfully submitted,

Sheila Kolanko
Property Manager



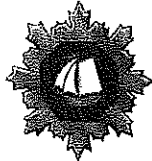
Excerpt – DRAFT Committee of the Whole Minutes – January 14, 2025

Request for Municipal Property – Portion of PID 15489354, 401 Ling Street, New Waterford – District 11

Motion

Moved by Councillor O'Quinn, seconded by Councillor Paruch, that the Committee of the Whole direct Council to pass a motion to convey the subject property to the applicant for \$1.00 pursuant to the Municipal Government Act.

Motion Carried



CBRM

A Community of Communities

MEMO — Committee of the Whole

TO: Mayor and Council

FROM: Sheila Kolanko – Property Manager

SUBJECT: REQUEST FOR MUNICIPAL PROPERTY
PORTION OF PID 15489354
401 Ling Street, New Waterford (District 11)

DATE: January 14th, 2025

REQUEST:

To deem municipal property surplus for sale for \$1.00.

BACKGROUND:

Letter of Interest was received from New Waterford Arcano Group ("the applicant") requesting CBRM release its interest in the property located at 401 Ling Street, New Waterford ("subject property") as outlined in blue on the attached map (Attachment "A") and being portion of CBRM parent property identified as PID 15489354 ,outlined in yellow (Attachment "B").

The building located on the subject property is identified as Civic #401 Ling Street, New Waterford. It was built in the early 1970's by the applicant with the assistance of a federal grant to support the work they were doing within the community. The applicant has indicated the former Town of New Waterford agreed to allow the construction of the building on the former town property. At that time, it was the applicant's understanding they were granted a 99-year land lease from the former town for the land encompassing their building. There is no record of a signed lease agreement.

The applicant is a registered not-for-profit society, provides full maintenance for the building and has done so since the building was constructed over 50 years ago. They are self-supportive and do not receive any maintenance service from the municipality.

The municipal parent property contains approximately 98 acres in total and is currently deemed essential. It not only encompasses the subject property, 401 Ling Street, but also includes the CBRM's Public Works Warehouse facility, Salt Shed, a Communication Tower, road parcels, water/sewer lines and the Historical Society Park.

The subject property fronts on a public road (Ling Street) that runs through 2 municipal properties. One identified as PID 15489354 (which also encompasses the subject property) and the second lot identified as PID 15563968 (recently acquired from Public Works and Government Services Canada). The engineering department advised PID 15563968 requires a survey to establish the true boundary of the public road, known as Ling Street. The suggested road boundary is outlined in red on the attached map (Attachment "A").

INTERNAL REVIEW/EVALUATION:

An internal review was completed, and staff have determined it is reasonable to transfer that portion of land encompassing the building to the applicant. It not only resolves the title issue affecting the property for the applicant but also supports the current Municipal Planning Strategy & Land Use By-laws.

Given the nature and content of the applicant's request, the recognition of their commitment to the community and pursuant to existing policy and legislative authority, it is reasonable for Council to consider the request of the applicant.

LEGISLATIVE AUTHORITY

Section 51 of the *Municipal Government Act* is the authority a Municipality can sell a property at a price less than market value to a non-profit organization that Council considers to be carrying on an activity that is beneficial to the Municipality. The act requires the resolution to sell at less than market value and must be passed by at least two thirds majority of the council present and voting. Council is directed to first hold a public hearing if the property is valued at more than ten thousand dollars at less than market value.

FINANCIAL IMPLICATIONS:

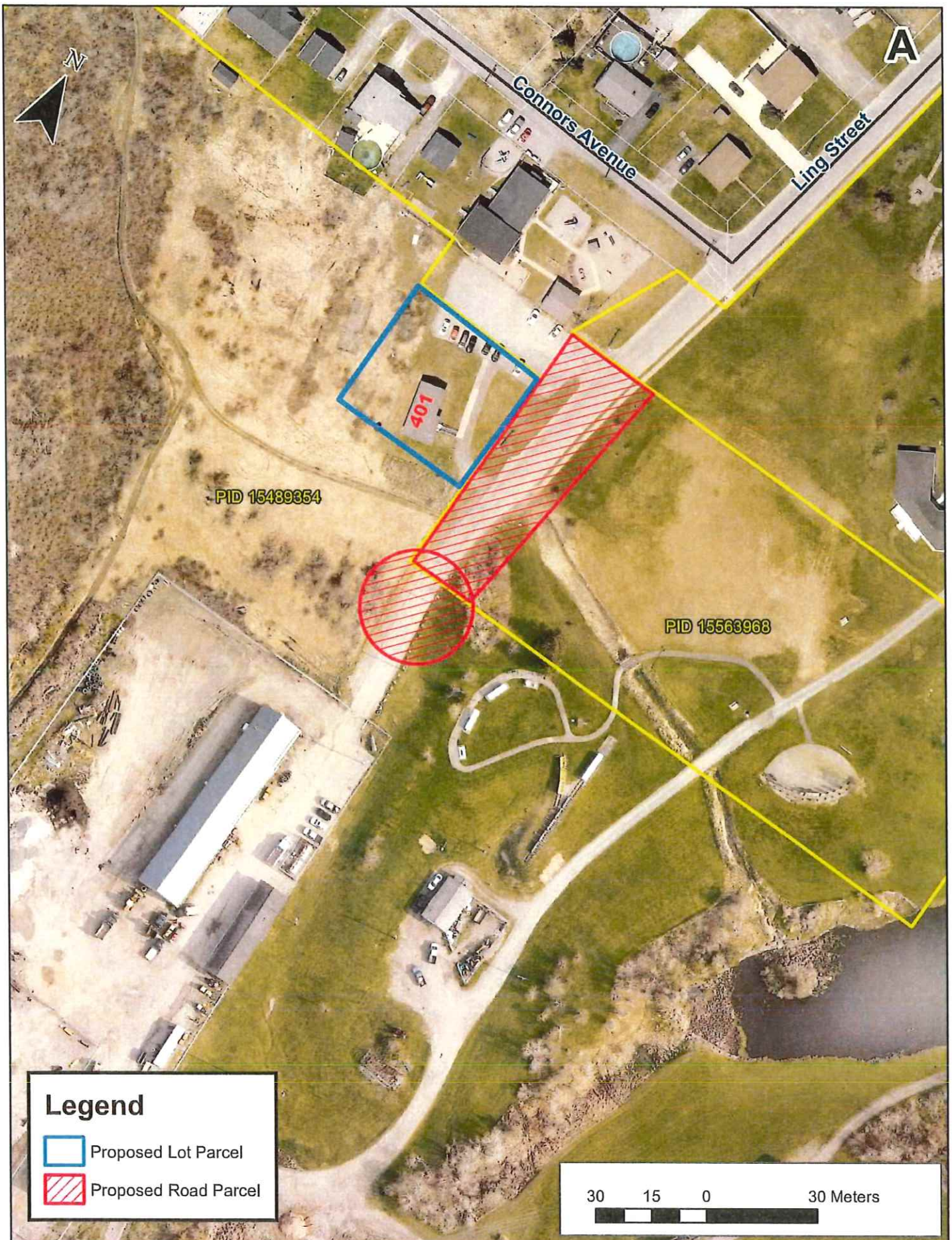
Staff recommend a shared cost with the applicant for a survey. The quote received from the surveyor is \$4800 plus HST. The cost is approved in the Engineering & Public Works budget.

RECOMMENDATION:

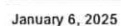
It is a recommendation that Committee of the Whole direct Council to pass a motion to convey the subject property to the applicant for \$1.00 pursuant to the Municipal Government Act.

Respectfully submitted,

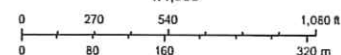
Sheila Kolanko
Property Manager



Cape Breton Regional Municipality



1:4,000



Made by: CBRM Parcel Finder

Excerpt – DRAFT Committee of the Whole Minutes – January 14, 2025

Expense Related Policies

Motion

Moved by Councillor Gordon MacDonald, seconded by Councillor O'Quinn, that Committee of the Whole recommend to Council to repeal of the following policies to be replaced with the Employment Expense

Reimbursement Policy:

- Travel expense policy for Elected Officials legislatively required for review under Section Municipal Government Act, Section 23(4) and in alignment with DMAH's Financial Reporting and Accounting Manual Section 3(3)(b)(ii);
- Travel expense policy for Staff legislatively required for review under Municipal Government Act, Section 23(4) and in alignment with DMAH's Financial Reporting and Accounting Manual Section 3(3)(b)(ii);
- CBRM Hospitality Policy legislatively required for review under the Municipal Government Act, Section 23(5) and in alignment with DMAH's Financial Reporting and Accounting Manual Section 3(5)(c)(ii); and
- Get Well and Bereavement Policy; and
- To approve the CBRM Corporate Credit Card Policy as a supplementary expense related policy outlining specific requirements of corporate purchase cards and the proposed amendment to Prohibited Expenses – All Cards, that the eighth bullet that reference gift cards will be amended.

Motion Carried



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

To: Mayor & Council
From: Demetri Kachafanas, K.C., Interim CAO
Date: January 21st, 2025
Subject: Expense Related Policies

Recommendation:

1. That Committee of the Whole has recommended Council consider the repeal of the following policies to be replaced with the Employment Expense Reimbursement Policy:
 - Travel expense policy for Elected Officials (see page 63) legislatively required for review under Section Municipal Government Act, Section 23(4) and in alignment with DMAH's Financial Reporting and Accounting Manual Section 3(3)(b)(ii);
 - Travel expense policy for Staff (see page 71) legislatively required for review under Municipal Government Act, Section 23(4) and in alignment with DMAH's Financial Reporting and Accounting Manual Section 3(3)(b)(ii);
 - CBRM Hospitality Policy (see page 79) legislatively required for review under the Municipal Government Act, Section 23(5) and in alignment with DMAH's Financial Reporting and Accounting Manual Section 3(5)(c)(ii); and
 - Get Well and Bereavement Acknowledgement Policy (see page 83)
2. To approve the CBRM Corporate Credit Card Policy as a supplementary expense related policy outlining specific requirements of corporate purchase cards noting there was a change made in the bullet referencing gift cards.

Purpose:

This memo and subsequent policies aims to inform Council of the municipality's legislative obligation to review specific policies after each regular municipal election and to provide clarity on financial responsibilities and reporting requirements.

Background:

The CBRM is required to review certain policies following an election for their readoption with or without amendments. For the purposes of addressing gaps in policy and to ensure efficiency and clarity, the following policies have been combined: travel expense policy for elected officials, travel expense policy for staff, CBRM Hospitality Policy, and as it was applicable to expenses, the Get Well and Bereavement Policy.

Policies have been created in compliance with the above noted legislative requirements, and using best practices from other municipalities including Halifax, and Waterloo, and with review by the Chief Financial Officer and an external auditor to ensure alignment with accounting industry standards and practices.

The draft the Employment Expense Reimbursement Policy begins on page 85 of this agenda and the CBRM Corporate Credit Card Policy begins on page 95 of the agenda.

Original signed by:

Demetri Kachafanas, K.C.
Interim Chief Administrative Officer

Travel Expense Policy for Elected Officials

1. Legislative Authority

- 1) This policy derives its authority from Section 23(3) and (4) of the *Municipal Government Act* of the Province of Nova Scotia.

2. Statement of Policy

- 1) It is the policy of the municipality to reimburse elected officials for reasonable and necessary expenditures incurred on official municipal business.
- 2) Actual kilometers travelled will be reimbursed at the kilometer rate set by Council or the appropriate committee.
- 3) All other allowable expenses are on an actual cost basis; or per diem rate set by Council or the appropriate committee.
- 4) Claims for reimbursement of actual travel expenses, other than for kilometers or per diems, must be accompanied by detailed invoices and/or receipts showing proof of payment with all taxes detailed.
- 5) All expense claims are subject to review and internal audit verification.
- 6) Travel is subject to budget restrictions.
- 7) Any travel outside of Canada must be approved in advance by the Chief Administrative Officer ("CAO").
- 8) The purpose of the travel, destination, kilometers (if applicable) and dates must be recorded on the expense claim form.
- 9) The distribution of travel funds for non-local conferences and meetings will be allotted in the following manner:
 - (a) Each member of Council will be assigned an annual budget based on past experience and available budget. Each member of Council must be personally accountable for the usage of this funding and must make travel decisions based on their individual total budget available.
 - (b) FCM/NSFM convention fund entitlement is authorized by Council. Delegates attending the annual FCM convention shall not exceed one half of council membership, noting that priority will be given to Council members who have not attended the conference in the previous year.

- (c) Emergency Travel – Non budgeted travel will only be authorized by the Mayor when it is deemed necessary to have Council representation present at some unforeseen event, despite the lack of individual councillor(s) budget.

3. Travel While on Municipal Business

1) Airfare

- (a) Air travel should be booked at the advanced purchase excursion rates on commercial airlines using the most efficient and direct route.
- (b) Any differentials from the excursion rate or stop-over costs must be explained and approved on the expense claim when submitted.
- (c) Where available, business/executive class air travel shall be authorized where continuous air travel exceeds nine hours. Continuous air travel starts at the scheduled flight departure time and ends with the arrival at destination terminal or with an overnight stop or layover equivalent to an overnight stop.
- (d) For all other travel, airfare upgrades shall be at the personal expense of the claimant unless there are ergonomic necessities attributable to physical requirements of the employee including, but not limited to, wheelchair accessibility. Reimbursement for upgrade costs must be received at the time of billing.
- (e) Additional charges for baggage fees shall be limited to 1 item per claimant unless authorized in advance.
- (f) The purchase and use of flight passes constitute a travel advance and must be reported on an expense claim within 10 days of use.

2) Lodging

- (a) Hotel and motel expenses will be reimbursed on completion of travel upon submittal of proper "Expense Claim" forms.
- (b) Hotel accommodations shall not exceed the cost of a standard room, double occupancy.
- (c) Other than for conferences/conventions offering group rates, hotel accommodations shall be booked at a hotel with a negotiated price agreement whenever possible or offering reduced government rates.
- (d) Hotel upgrades shall be at the personal expense of the claimant unless there are ergonomic necessities attributable to physical requirements of the employee including, but not limited to, wheelchair accessibility.

- (e) Additional accommodation expenses for an accompanying guest will not be reimbursed and are the personal responsibility of the claimant.
- (f) Private accommodation may be authorized in lieu of hotel accommodation for non-local travel and shall receive a per diem of \$40.00 per night.

3) Meals

- (a) Meal per diem reimbursements are to be itemized on proper "Expense Claim" forms.
- (b) Reimbursement for meals shall not exceed the per diem meal amounts set out in this policy. Reimbursement in excess of daily maximum meal per diem will only be made if the actual expenses are reasonable and approved by the CAO.
- (c) Approved meal reimbursements are to be itemized on proper "Expense Claim" forms accompanied by detailed receipts.
- (d) Breakfast may be claimed only when the council member has been travelling on municipal business for more than one hour before the recognized time for the start of the day's work. Dinner may only be claimed when the council member is not expected to return to his/her residence before 6:30pm.
- (e) Meal costs will not be reimbursed where the cost is included in the airfare or in registration fees at conventions, conferences, or training events. (Conference itineraries should be attached to the expense claim form).

4) Kilometer Allowance

- (a) Members of Council who utilize their personal vehicles on travel assignments will be reimbursed the approved rate per kilometer.
- (b) Mileage will be reimbursed from the regular place of work, or from the Council member's residence, whichever is less.
- (c) Members of Council are eligible for reimbursement of actual kilometers travelled for official municipal business pertaining to the following:
 - Council/Committee meetings
 - Board/Agency meetings where a councillor was appointed by Council to the Board
 - Public meetings/hearings
 - Council Workshop/Training seminars/Conventions
 - Meetings with representatives of other levels of government
 - Municipal hosted events

- Public events where a councilor has been officially invited as part of their role as a member of Council.

(d) Members of Council shall not be reimbursed for travel expenses related to:

- Political activities associated with election or re-election
- Meetings with constituents, individual electors, or complainants
- Meetings/conferences related to organizations or Boards of which the Councilor is not appointed by Council
- Other costs incurred for unofficial municipal travel.

(e) Notwithstanding 3(iv)(3) and 3(iv)(4), consideration may be granted for other community events / meetings as approved by the CAO or designate.

(f) Non local travel - No reimbursement for mileage shall exceed the dollar amount of round-trip airfare at the economy rate on a licensed common carrier, plus auto rental or taxi fare at point of destination.

(g) When two or more Council members are attending the same seminar, convention, or meeting, reasonable efforts to share a vehicle shall be made whenever possible.

(h) If an elected official, for his or her own convenience, travels by an indirect route or interrupts travel by the most economical route, the elected official shall bear any extra expense involved. Reimbursement for such travel shall be for only that part of the expense as would have been necessary in order to travel.

5) Vehicle Rentals

(a) Council members are encouraged to rent a vehicle from an agency with a negotiated price agreement wherever possible in instances where:

- i. The aggregate costs of renting a vehicle are more cost effective to the Municipality than paying a per diem.
- ii. Reasonable ground transportation services such as public transit, taxis or hotel shuttles are unavailable; or
- iii. Two or more employees are travelling for the same purpose, and it is more economical than the combined cost of other reasonable transportation.

(b) Compact, economical vehicles must be used unless three (3) or more persons travelling together, the bulk weight of goods being transported necessitates a larger vehicle, or a compact, economical vehicle is unavailable.

6) Parking Fees

- (a) Parking fees will be reimbursed for actual cost when receipts are provided.

7) Travel Advances

- (a) Advances will only be issued where an overnight stay is required.
- (b) Travel advances will be issued by the Finance Department based on reasonable estimated costs.
- (c) Advances will not be paid for less than \$200.
- (d) Travel advances must be reconciled against actual costs incurred by submitting an expense claim accompanied by any repayment of advance owing within 10 days of completing the travel. Any travel advance not reconciled in this time frame shall be reclaimed through payroll deduction.

8) Non-Allowable Items

- (a) Claims for loss of personal effects, for medical and hospital treatment, for purchase of hand luggage, clothing, and other personal equipment, or for other personal expenses such as laundry, valet parking will not be reimbursed.
- (b) If the duration of travel exceeds 1 week or for extenuating circumstances, then laundry services may be reimbursed for reasonable amounts with receipts.
- (c) Fines for parking or traffic violations are the direct responsibility of the employee and will not be reimbursed.
- (d) Additional expenses incurred as a result of non-council member accompaniment are the direct responsibility of the council member.
- (e) Purchases of alcohol will not be reimbursed.

4. **Other**

- 1) Expenses incurred by one individual on behalf of another must be attributed to the individual(s) for whom those expenses were incurred.
 - 2) Expenses incurred by non-municipal officials will not be reimbursed. Consideration may be granted in exceptional circumstances but must be approved in advance by CAO.
 - 3) Debit/Credit card transaction records are not acceptable as receipts and will not be reimbursed. Only detailed/itemized receipts are accepted.
 - 4) Eligible travel expenses may be purchased on corporate credit card, so long as the purchases are consistent with this policy and may not be used for cash advances or personal expenses.
-

5. Reporting Requirements

- 1) Pursuant to Section 65D of the Municipal Government Act, the CAO shall ensure that:
 - (a) Within 90 days of the end of each fiscal quarter, the expense report for elected officials is prepared and posted on the Municipal website.
 - (b) Reportable expenses include travel and travel related expenses, including transportation accommodation and incidentals, meals, and training and education.
 - (c) The annual summary report on expenses for the preceding fiscal year that is compliant with the requirements of the Department of Municipal Affairs and the requirements set out in the Financial Reporting and Accounting Framework is prepared and submitted to the Minister of Municipal Affairs by September 30th of each year.

6. Review Requirements

- 1) By the January 31st immediately following a regular election held under the Municipal Elections Act, Council shall review this policy and, following a motion of Council, either re-adopt or amend the policy.

7. Procedures

1) Reservations

- (a) All reservations for air travel, accommodation and rental vehicles will be coordinated by the Council Assistant.
- (b) Accommodation and rental vehicles shall be reserved using negotiated price agreements whenever possible in order to provide the municipality a preferred level of service at competitive rates.

2) Travel Advances

- (a) The travel advance will be submitted to the Finance Department by the Council Assistant.
- (b) The travel advance must be approved by the Chief Financial Officer.
- (c) The Council Assistant should receive the travel advance form from the Councillor no earlier than five working days prior to the required date.

3) Expense Claims

- (a) *Local Travel*
-

- i. Travel claims are to be submitted to the Council Assistant on approved claim form the 1st working day of each month for the prior month.
- ii. Claims are to be processed and payment made on or before mid-month.

(b) Travel Reimbursement

- i. All expense claims or advance repayments are to be submitted to the Council Assistant on the 1st and 15th of each month. (First working day following – if weekend or holiday.)
- ii. All travel expenditures relating to the Mayor will be authorized by the CAO or designate.
- iii. All travel expenditures relating to Council will be authorized by the CAO, CFO or designate.
- iv. Claims will only be reimbursed when the following conditions are met:
 - Claim is consistent with policy
 - Expenses claimed were necessarily incurred in the performance of municipal business
 - Appropriate receipts are provided when required and support the claim and claim documentation is appropriately filed.
- v. In considering an expense claim for payment, the CAO, CFO or designate may request additional explanations or justifications from the claimant and may refuse to approve any claim or expense they deem as unreasonable or not in compliance with this policy.
- vi. Payments shall be processed the week following submission date if supported by proper documentation.

8. Fraud, Misuse or Misappropriation of Municipal Funds

- 1) Fraudulent irregularity, misuse or misappropriation of funds may result in disciplinary action.
 - 2) Suspicious activity and potential misuse of funds shall be reported to Council for determination of further action.
-

9. Authorization Levels

<u>Claimant</u>	<u>Authorized Signatory</u>
Mayor:	CAO or designate
Council:	CAO, CFO or designate
Travel outside Canada:	CAO

10. Meal Per Diem and Kilometer Allowance

- 1) Meal and incidental per diems and per-kilometer allowances shall be that of the Nova Scotia Federation of Municipalities (NSFM) established rates, adjusted annually, effective the first day of the fiscal year – April 1. Incidental per diem shall only be paid on travel dates requiring overnight accommodation in hotels.
- 2) Private accommodation per diem shall be set at \$40.00 per night.
- 3) Rates in USA are the same as in Canada but paid in US funds.

APPROVED BY COUNCIL: JUNE 12, 1996

AMENDED: JUNE 27, 2001
MARCH 11, 2005
JUNE 8, 2006
NOVEMBER 20, 2018
FEBRUARY 18, 2020
JANUARY 26, 2021

Travel Expense Policy for Staff

1. Legislative Authority

- 1) This policy derives its authority from Section 65(r) 23(3) and (4) of the ***Municipal Government Act*** of the Province of Nova Scotia.

2. Statement of Policy

- 1) It is the policy of the municipality to reimburse employees for reasonable and necessary expenditures incurred by individuals on official municipal business.
- 2) Actual kilometers travelled will be reimbursed at the kilometer rate set by Council or the appropriate committee.
- 3) All other allowable expenses are on an actual cost basis; or per diem rate set by Council or the appropriate Committee.
- 4) Claims for reimbursement of actual travel expenses, other than for kilometers or per diems, must be accompanied by detailed invoices and/or receipts showing proof of payment with all taxes detailed.
- 5) All expense claims are subject to review and internal audit verification.
- 6) The purpose of the travel, destination, kilometers (if applicable) and dates must be recorded on the expense claim form.

3. Travel While on Municipal Business

Overnight Trips

- 1) Airfare
 - a) Air travel should be booked at the advanced purchase excursion rates on commercial airlines using the most efficient and direct route.
 - b) Any differentials from the excursion rate or stop-over costs must be explained and approved on the expense claim when submitted.
 - c) Where available, business/executive class air travel shall be authorized where continuous air travel exceeds nine hours. Continuous air travel starts at the

scheduled flight departure time and ends with the arrival at destination terminal or with an overnight stop or layover equivalent to an overnight stop.

- d) For all other travel, airfare upgrades shall be at the personal expense of the claimant unless there are ergonomic necessities attributable to physical requirements of the employee including, but not limited to, wheelchair accessibility. Reimbursement for upgrade costs must be received at the time of billing.
- e) Additional charges for baggage fees shall be limited to 1 item per claimant unless authorized in advance.
- f) The purchase and use of flight passes constitute a travel advance and must be reported on an expense claim with 10 days of use.

2) Lodging

- a) Hotel and motel expenses will be reimbursed on completion of travel upon submittal of proper "Expense Claim" forms.
- b) Hotel accommodations shall not exceed the cost of a standard room, double occupancy.
- c) Other than for conferences/conventions offering group rates, hotel accommodations shall be booked at a hotel with a negotiated price agreement whenever possible or offering reduced government rates.
- d) Hotel upgrades shall be at the personal expense of the claimant unless there are ergonomic necessities attributable to physical requirements of the employee including, but not limited to, wheelchair accessibility.
- e) Additional accommodation expenses for an accompanying guest will not be reimbursed and are the personal responsibility of the claimant.
- f) Private accommodation may be authorized in lieu of hotel accommodation for non-local travel and shall receive a per diem of \$40.00 per night.

3) Meals

- a) Meals per diem reimbursements are to be itemized on proper "Expense Claim" forms.

- b) Reimbursement for meals shall not exceed the per diem meal amounts set out in this policy. Reimbursement in excess of daily maximum meal per diem will only be made if the actual expenses are reasonable and approved by the CAO.
- c) Approved meal reimbursements are to be itemized on proper "Expense Claim" forms accompanied by detailed receipts.
- d) Breakfast may be claimed only when the employee has been travelling on municipal business for more than one hour before the recognized time for the start of the day's work. Dinner may only be claimed when the employee is not expected to return to his/her residence before 6:30pm.
- e) Meal costs will not be reimbursed where the cost is included in the airfare or in registration fees at conventions, conferences, or training events. (Conference itineraries should be attached to the expense claim form).

4) Kilometer Allowance

- a) Employees who utilize their personal vehicles on travel assignments will be allowed the approved rate per kilometer. Each employee who drives a private vehicle on municipal business must have liability insurance on said vehicle.
- b) Mileage will be reimbursed from the regular place of work, or from the employee's residence, whichever is less.
- c) No reimbursement for mileage shall exceed the dollar amount of round-trip air fare at the economy rate on a licensed common carrier, plus auto rental or taxi fare at point of destination.
- d) When two or more employees are attending the same seminar, convention, or meeting, reasonable efforts to share a vehicle shall be made whenever possible.
- e) If an employee, for his or her own convenience, travels by an indirect route or interrupts travel by the most economical route, the employee shall bear any extra expense involved. Reimbursement for such travel shall be for only that part of the expense as would have been necessary in order to travel.

5) Vehicle Rentals

- a) Employees are encouraged to rent a vehicle from an agency with a negotiated price agreement wherever possible in instances where:

- i) The aggregate costs of renting a vehicle are more cost effective to the Municipality than paying a per diem.
 - ii) Reasonable ground transportation services such as public transit, taxis or hotel shuttles are unavailable; or
 - iii) Two or more employees are travelling for the same purpose, and it is more economical than the combined cost of other reasonable transportation.
 - b) Compact, economical vehicles must be used unless three (3) or more persons travelling together, the bulk weight of goods being transported necessitates a larger vehicle, or a compact, economical vehicle is unavailable.
- 6) Parking Fees
- a) Parking fees will be reimbursed for actual cost when receipts are provided.
- 7) Travel Advances
- a) Advances will only be issued where an overnight stay is required.
 - b) Travel advances will be issued by the Finance Department based on reasonable estimated costs.
 - c) Advances will not be paid for less than \$200.
 - d) Travel advances must be reconciled against actual costs incurred by submitting an expense claim accompanied by any repayment of advance owing within 10 days of completing the travel. Any travel advances not reconciled in this time frame shall be reclaimed through payroll deduction.
- 8) Non-Allowable Items
- a) Claims for loss of personal effects, for medical and hospital treatment, for purchase of hand luggage, clothing, and other personal equipment, or for other personal expenses such as laundry, valet parking will not be reimbursed.
 - b) If the duration of travel exceeds 1 week or for extenuating circumstances, then laundry services may be reimbursed for reasonable amounts with receipts.
 - c) Fines for parking or traffic violations are the direct responsibility of the employee and will not be reimbursed.
-

- d) Additional expenses incurred as a result of non-employee member accompaniment are the direct responsibility of the employee.
- e) Purchases of alcohol will not be reimbursed.

Local Travel and Expenses

9) Local Kilometers

- a) No travel expense will be paid for commuting from an employee's personal residence to place of work during regular business hours.

10) Local Meals

- a) Reimbursement for meals will be allowed when the employee is attending a seminar or conference, a business meeting, and/or where the employee's attendance will directly benefit the municipality.

4. Other

- 1) Expenses incurred by one individual on behalf of another must be attributed to the individual(s) for whom those expenses were incurred.
- 2) Expenses incurred by non-municipal officials will not be reimbursed. Consideration may be granted in exceptional circumstances but must be approved in advance by CAO.
- 3) Debit/Credit card transaction records are not acceptable as receipts and will not be reimbursed. Only detailed/itemized receipts are accepted.
- 4) Eligible travel expenses may be purchased on corporate credit card, so long as the purchases are consistent with this policy and may not be used for cash advances or personal expenses.

5. Reporting Requirements

- 1) Pursuant to Section 65D of the Municipal Government Act, the CAO shall ensure that:
 - a) Within 90 days of the end of each fiscal quarter, the expense report for reportable employees is prepared and posted on the Municipal website.
 - b) Reportable employees include the Chief Administrative Officer, Directors, staff in council employment, and any other employees as deemed reportable by Council.
-

- c) Reportable expenses must report all travel and travel related expenses, including transportation accommodation and incidentals, meals, and training and education.
- d) The annual summary report on expenses for the preceding fiscal year that is compliant with the requirements of the Department of Municipal Affairs and the requirements set out in the Financial Reporting and Accounting Framework is prepared and submitted to the Minister of Municipal Affairs by September 30th of each year.

6. Review Requirements

- 1) By the January 31st immediately following a regular election held under the Municipal Elections Act, Council shall review this policy and, following a motion of Council, either re-adopt or amend the policy.

7. Procedures

1) Reservations

- a) All reservations for air travel, accommodation and rental vehicles will be coordinated by a designated staff person in each department.
- b) Accommodation and rental vehicles shall be reserved using negotiated price agreements whenever possible in order to provide the municipality a preferred level of service at competitive rates.

2) Travel Advances

- a) The travel advance is to be initiated on approved form by the individual travelling.
- b) The travel advance must be approved by the appropriate authorization levels.
- c) The Finance Department must receive the travel advance form no earlier than five working days prior to the required date.
- d) Travel advances for the Chief Administrative Officer will be authorized by the Chief Financial Officer.

3) Expense Claims

(a) Local Travel

- i) Travel claims are to be submitted to the Finance Department on approved claim form the 1st working day of each month for the prior month.
- ii) Claims are to be processed and payment made on or before mid-month.

(b) Travel Reimbursement

- i) All expense claims or advance repayments are to be submitted to the Finance Department on the 1st and 15th of each month. (First working day following – if weekend or holiday.)
- ii) Claims will only be reimbursed when the following conditions are met:
 - Claim is consistent with policy
 - Expenses claimed were necessarily incurred in the performance of municipal business
 - Appropriate receipts are provided when required and support the claim and claim documentation is appropriately filed.
- iii) In considering an expense claim for payment, additional explanations or justifications from the claimant may be requested and claims may be refused in part or totality if a claim or expense is deemed unreasonable or not in compliance with this policy.
- iv) Payment shall be processed the week following submission date if supported by proper documentation.

8. Fraud, Misuse or Misappropriation of Municipal Funds

- 1) Fraudulent irregularity, misuse or misappropriation of funds may result in disciplinary action up to and including termination of employment.
- 2) Suspicious activity and potential misuse of funds must be reported to the CAO.

9. Authorization Levels

Staff

Travel within Cape Breton:
Travel within Canada:
Travel outside Canada:

Immediate Supervisor/Manager
Appropriate Director
Chief Administrative Officer

10. Meal Per Diem and Kilometer Allowance

- 1) Meal and incidental per diems and per-kilometer allowances shall be that of the Nova Scotia Federation of Municipalities (NSFM) established rates, adjusted annually, effective the first day of the fiscal year – April 1. Incidental per diem shall only be paid on travel dates requiring overnight accommodation in hotels.
- 2) Private accommodation per diem shall be set at \$40.00 per night.
- 3) Rates in USA are the same as in Canada but paid in US funds.

APPROVED BY COUNCIL: APRIL 16, 1996

**AMENDED: JUNE 27, 2001
 NOVEMBER 20, 2018
 JANUARY 26, 2021**

Cape Breton Regional Municipality Hospitality Policy

Policy Statement

1. The **Municipality** recognizes that hospitality-related activities are, at times, necessary and legitimate expenses supporting the effective conduct of government business and for reasons of diplomacy, protocol, business development or promotional advocacy.
2. The offering of hospitality will be done in such a manner so as to reflect the prudent stewardship of public funds. This policy safeguards the appropriate use of public funds through the establishment of uniform standards and procedures respecting Council member, Chief Administrative Officer (“CAO”) and **Municipality** employee hospitality claims.

Policy Objectives

3. To provide direction and guidance with respect to the appropriate expensing of necessary hospitality expenses that support the **Municipality**’s objectives.
4. To ensure hospitality is offered in an accountable, economical and consistent manner in the facilitation of government business and/or for reasons of diplomacy, protocol, business development or promotional advocacy.
5. To ensure taxpayers’ dollars are used prudently and responsibly with a focus on accountability and transparency.

Hospitality and Hospitality Events

6. A hospitality event is a reception, ceremony, conference, or other event that involves hosting individuals from outside the **Municipality**. Hospitality may be offered under the following circumstances in accordance with this policy:
 - (1) Hosting foreign dignitaries;
 - (2) Engaging in official public matters with representatives from other governments, business, industry or labour leaders, or other community leaders;
 - (3) Sponsoring or hosting conferences;
 - (4) Hosting ceremonies / recognition events; and
 - (5) Other official functions, as approved by the CAO, their designate or Council.

Signing Authority

7. The following are the Signing Authorities for the positions referred to, and shall be responsible for administering this policy with respect to the individuals in those positions:

Position	Signing Authority
Member of Council	CAO or designate
CAO	Mayor or designate
Directors and Senior Staff	CAO or designate

8. A Signing Authority may designate a second signing authority. The designation of a secondary signing authority shall be in writing and shall state the name and position of the designate.
9. A Signing Authority is prohibited from authorizing payment of hospitality expenses incurred on their own behalf.

Prior Authorization

10. Subject to this policy, all hospitality events which costs are expected to exceed \$500 require prior authorization.
11. A request for prior authorization for hospitality events requires the following information:
- a) rationale/purpose of the event;
 - b) estimated numbers of attendees and their respective affiliations;
 - c) if alcohol is to be provided at the event, the reasons that the provision of alcohol is appropriate and warranted in the circumstances;
 - d) estimated itemized costs including gratuities and supplementary expenses.
12. Requests for hospitality events shall be reviewed by either the CAO or their designate who shall consider the value and benefit of the proposed event in relation to its cost in deciding whether to approve the hospitality event.
13. In instances where a hospitality event has been held without prior approval, claims for reimbursement must provide the details outlined above and also include a document outlining the reasons prior approval was not possible.

Serving of Alcohol

14. While the standard for hospitality is the provision of non-alcoholic beverages, the provision of alcohol in the context of hospitality for reasons of diplomacy, protocol, business development or promotional advocacy is deemed an acceptable expense in limited circumstances. Any request for approval to serve alcohol at a hospitality event must have prior approval by either the CAO or their designate.

15. The **Municipality**, its employees and members of Council are expected to act responsibly in the use of public funds and in the care and well-being of themselves, other employees and their respective guests with respect to the serving of alcohol.
16. The **Municipality** will demonstrate good judgment in the reasonableness of the quantity and expense of alcoholic beverages offered to guests.
17. If alcohol is provided at a hospitality event, food must be served.

Claims for Reimbursement of Hospitality Expenses

18. Claims for reimbursement of hospitality expenses must be submitted on the form provided by the **Municipality** and shall be signed by the Claimant.
19. Hospitality expense claims must include the following:
 - (1) A copy of the signed prior authorization for the hospitality event for which the expense was incurred;
 - (2) The names and positions of the guests at the hospitality event;
 - (3) The business objective for the expense;
 - (4) A detailed itemized receipt for the expense.
20. In instances where prior approval of the hospitality event was not possible, the hospitality expense claim must also provide the information required in paragraph [11] and an explanation of why prior approval was not possible.
21. If no receipt is available for a hospitality expense, a written attestation signed by the Claimant must be submitted to explain why the receipt is unavailable, and a description itemizing and confirming the expense must be provided. Debit or credit card transaction records are not acceptable as receipts.
22. Hospitality expenses incurred by one individual on behalf of another must be attributed to the individual for whom those expenses were incurred.
23. No hospitality expense claim shall be paid unless the claim is first approved for payment by those noted in this policy as having signing authority to approve the claim. Before approving an expense claim, a Signing Authority must ensure that:
 - (1) the claim is consistent with this policy;
 - (2) the expenses claimed were necessarily incurred in the performance of municipal business;
 - (3) appropriate receipts are provided to support the claim, and that the claim documentation is appropriately filed;

- (4) the expenses claimed have appropriate justification;
24. In considering a hospitality expense claim for payment, a Signing Authority may request additional explanations, documentation or justification from the claimant, and may refuse to approve any claim or expense which did not have prior authorization and that the Signing Authority decides is unreasonable or not in compliance with this policy.

Reporting Requirements

25. Pursuant to s. 65A of the *Municipal Government Act*, the CAO shall ensure that the **Municipality** does the following:
- (1) Within ninety (90) days of the end of each fiscal quarter, prepares and posts a hospitality expense report on the **Municipality** website that describes all of the hospitality expenses incurred by the **Municipality**, including purchases of alcohol, during the quarter;
 - (2) By September 30th of each year, prepares and files with the Minister of Municipal Affairs an annual summary report that summarizes the hospitality expense reports for the preceding fiscal year, that is compliant with the requirements of the Department of Municipal Affairs and the requirements set out in the Financial Reporting and Accounting Manual.

Review Requirements

26. By the January 31st immediately following a regular election held under the *Municipal Elections Act*, Council shall review this policy and, following a motion by Council, either re-adopt or amend the policy.

Approved by Council: November 20, 2018
Readopted by Council: January 26, 2021



Get Well and Bereavement Acknowledgement Policy

STATEMENT OF POLICY:

- It is the policy of the Cape Breton Regional Municipality (CBRM) to provide “get well” and “bereavement” acknowledgements to CBRM staff/Council members and their families.

1.0 OBJECTIVES:

- 1.1 It is the objective of this policy to ensure that appropriate acknowledgement is provided while avoiding duplication of same within the organization.

2.0 RESPONSIBILITIES:

- 2.1 The CBRM Council will approve the Get Well and Bereavement Acknowledgement Policy.
- 2.2 The maximum amount to be expended for each acknowledgement would normally be \$50 and may be amended from time to time by the General Committee.
- 2.3 The office of the Mayor shall be responsible for the administration of this policy as it relates to Council members.
- 2.4 a) The office of the Chief Administrative Officer (CAO) shall be responsible for the administration of this policy as it relates to staff members.

- b) The directors/managers shall be responsible for notification to the CAO's office when such acknowledgements may be necessary.

- 2.5 Departmental acknowledgements, if made, are to be done at the expense of the individual employees and are not to be made through the CBRM purchasing system.

3.0 CRITERIA:

- 3.1 The following shall constitute the form, recipient and qualification for get well and bereavement acknowledgements:

Acknowledgement	Form	Recipient	Qualification
Get Well	Flowers, Fruit Baskets, etc.	Staff and/or Council Member, Spouse, Children	<ul style="list-style-type: none">➤ Hospitalization (other than over night)➤ Lengthy Illness
Bereavement	Flowers, "In Memoriam" Donations	Death of Employee and/or Council Member, Spouse, Child, Mother, Father	

Approved by Council: August 18, 1998

Amended by Council: March 15, 2016



Title	Employment Expense Reimbursement Policy
Implementation Date	
Revision Date	
Replaces	<div>Travel Expense Policy for Elected Officials last amended January 26, 2021, and originally adopted June 12, 1996</div> <div>Travel Expense Policy for Staff last amended January 26, 2021, and originally adopted June 27, 2001</div> <div>Cape Breton Regional Municipality Hospitality Policy last readopted January 26, 2021, and originally adopted November 20, 2018</div> <div>Get Well and Bereavement Acknowledgement Policy last amended March 15, 2016, and originally adopted August 18, 1998</div>

- Title**
Employment Expense Reimbursement Policy.
- Legislative Authorities & Related Policies**
The *Nova Scotia Municipal Government Act*
Department of Municipal Affairs and Housing, Financial Reporting and Accounting Manual: A Regulation pursuant to the *Municipal Government Act* Sections 451 and 520
CBRM Corporate Credit Card Policy
Code of Conduct for Elected Officials of the Cape Breton Regional Municipality
CBRM Procurement Policy
- Policy Statement**
It is the policy of the municipality to reimburse elected officials for reasonable and necessary expenditures incurred while conducting official municipal business.
- Objectives**
The objectives of this policy are to:
 - Establish a process for those travelling on municipal business or engaging in hospitality activities to be repaid for allowable, legitimate expenses incurred.
 - Provide an accountability framework to guide the effective oversight of public resources, including rules for the approval, reimbursement, payment, and disclosure of travel expense, hospitality expenses, and working session expenses.
 - Provide a means for evaluating whether the Policy is effectively ensuring public funds are being used appropriately.
 - To comply with provision in the Nova Scotia Municipal Government Act, Section 23(3)(4), and 65D which requires a policy for reimbursement of a reportable municipal expense incurred.
- Scope**
This policy applies to all employees, as well as every reportable individual (elected officials, and CAO or designate) of the Cape Breton Regional Municipality. No claims will be accepted from individuals who are not employees or elected officials of the Municipality. If there is a difference between allowance provisions in this policy and those contained in an employee's collective agreement, the collective agreement provisions will be applied.

6. General Expense Provisions

- 6.1. Expense claims must be reconciled by the first working day of every month for the prior month.
- 6.2. Allowable expenses are outlined in Section 13 of this policy.
- 6.3. Allowable expenses are on an actual cost basis; or per diem rate set by Council or the appropriate committee.
- 6.4. Expenses are subject to disclosure under the *Municipal Government Act of Nova Scotia, Part XX* and as part of routine disclosure following each regular audit committee meeting and must be claimed using the correct general ledger accounts for proper tracking.
- 6.5. All expense claims are subject to review and audit verification.
- 6.6. Expenses for Directors, the CAO, and elected officials will be presented at each regular Audit Committee meeting.
- 6.7. Expenses are subject to budget restrictions.
- 6.8. Expenses incurred by non-municipal officials will not be reimbursed.
- 6.9. Claimants may only submit expenses for themselves; not on behalf of others.
- 6.10. No individual acting on behalf of the Cape Breton Regional Municipality is allowed to authorize their own expense claim.
- 6.11. Expenses reconciliations must be completed monthly. Expenses that remaining unreconciled may not be reimbursed at the discretion of the CAO.
- 6.12. Credit cards must be reconciled monthly in accordance to the CBRM Corporate Credit Card policy.
- 6.13. Claims for reimbursement of actual travel expenses, other than for kilometers or per diems, must be accompanied by detailed invoices and/or receipts showing proof of payment with all taxes detailed.
- 6.14. Debit/Credit card transaction records are not acceptable as receipts and will not be reimbursed. Only detailed/itemized receipts are accepted.
- 6.15. Finance will review, amend, and process approved expense claims to align with reporting requirements as required.
- 6.16. All expense claims, including travel, must be validated, and authorized prior to submission to Finance for reimbursement.
- 6.17. Support for claim submission, and travel arrangements for elected officials is provided by the Administrative Assistants for Mayor and Council.
- 6.18. Refer to the CBRM Corporate Credit Card Policy for additional information on purchase and travel card expenses.

7. Authorization Levels

- 7.1. All employment expense claims must be validated and authorized in the CBRM Expense Claim website prior to submission to Finance for reimbursement using the following authorizations:

Claimant	Authorized Signatory for All Expenses
Mayor	CAO, CFO
Council	CAO, CFO
Chief Administrative Officer	CFO
Directors	CAO, CFO
Managers	Directors, CFO
Supervisors	Managers, Directors
Non-management employees	Manager

7.2. Travel Expenses Requiring Pre-authorization

Travel outside of Atlantic Canada must be pre-approved as follows:

Claimant	Authorizer
Mayor	CAO
Council	Mayor, CAO
Chief Administrative Officer	Mayor, CFO
Directors	CAO
Managers	Directors
Supervisors	Managers, Directors
Non-management employees	Manager

Travel and related expenses outside of Canada or exceeding seven days for all employees or elected officials must be pre-authorized by the CAO for reimbursement prior to travelling.

Of note: Entitlements for the Federation of Canadian Municipalities (FCM) and Nova Scotia Federation of Municipalities (NSFM) convention funds are authorized by Council. Attendance at the annual FCM convention is limited to no more than half of Council members, with priority given to those who did not attend the conference in the previous year.

8. Reimbursement

8.1. Claims will only be reimbursed when the following conditions are met:

- Claim is consistent with policy.
- Expenses claimed were necessarily incurred in the performance of municipal business
- Appropriate receipts are provided when required and support the claim and claim documentation is appropriately filed.
- In considering an expense claim for payment, the CAO, CFO or designate may request additional explanations or justifications from the claimant and may refuse to approve any claim or expense they deem unreasonable or not in compliance with this policy.

8.2. Where proper documentation has been provided, payments will be processed the week following the submission date (the first day of each month).

9. Reporting Requirements

9.1. Pursuant to Section 65D of the *Municipal Government Act*, the CAO shall ensure that:

- (a) Within 90 days of the end of each fiscal quarter, the expense report for elected officials and reportable employees is prepared and posted on the Municipal website.
- (b) Reportable employees include the Chief Administrative Officer, Directors, staff in Council employment, and any other employees deemed reportable by Council.
- (c) Reportable expenses include travel and travel related expenses, including transportation accommodation and incidentals, meals, and training and education.
- (d) The annual summary report on expenses for the preceding fiscal year that is compliant with the requirements of the Department of Municipal Affairs and the requirements set out in the Financial Reporting and Accounting Framework is prepared and submitted to the Minister of Municipal Affairs by September 30th of each year.

10. Travel Related Cancellations

- 10.1. Claimant must notify the CFO, and their authorizer as outlined in Section 7.2.
- 10.2. A reason e.g., medical, emergency, urgent matter must be provided
- 10.3. Flight credits must be transferred to the CFO in trust on behalf of the Cape Breton Regional Municipality to be reallocated if possible
- 10.4. Where there is insufficient reason for cancellation, the claimant may be personally responsible for fees associated with the cancellation including but not limited to:
 - Deposits
 - Conference fees
 - Flight related fees e.g., baggage, etc.
 - Hotel cancellation fees

11. Fraud, Misuse or Misappropriation of Municipal Funds

- 11.1. An irregular use in the expense claim submitted by an individual, or any other misuse or misappropriation of public funds, may result in disciplinary and/or legal action, not excluding termination.
- 11.2. Should there be suspected misuse or misappropriation of public funds, the following actions are to be taken:
 - Bring the item to the attention of the Chief Administrative Officer and the Chief Financial Officer.
 - The CFO, at the direction of the CAO, reports suspicious activity and potential misuse of funds to Council for their determination.
 - At the direction of Council, any file that has been reported may be referred to the Department of Municipal Affairs and Housing and/or legal counsel for direction which may result in referral to civil or criminal proceeding or other determination.

12. Policy Review Requirements

- 12.1. Annually; and
- 12.2 By January 31st immediately following a regular election held under the *Municipal Elections Act*.

13. Expense Details

Expense: Personal Vehicles	
Details	Requirements
<p>Kilometer Rates:</p> <p>Kilometer allowances are that of the Nova Scotia Federation of Municipalities (NSFM) established rates, adjusted annually, effective the first day of the fiscal year – April 1. Incidental per diem shall only be paid on travel dates requiring overnight accommodation in hotels.</p> <p>Individuals travelling directly from their place of residence for municipal business, will be reimbursed for kilometrage from either their employer worksite or their place of residence, whichever is less.</p>	<p>While operating a private automobile on municipal business, individuals are responsible for all vehicular costs (e.g. registration, insurance, safety inspection, repairs, fines, etc.).</p> <p>The purpose of travel, destination, kilometers and dates must be recorded on the form in the CBRM Expense Claim website.</p> <p>Individuals are responsible for insuring their automobiles (at the owner's expense) against third party liability for bodily injury and property damaged.</p>

<p>Individuals using their personal automobile for business travel, will be reimbursed the current applicable kilometrage rate while on municipal business.</p> <p>Individuals will not be reimbursed for standard commuting costs between their residence and their designated employer worksite.</p> <p>When safe and practical, individuals are encouraged to car-pool when travelling to the same destination for the same purpose.</p> <p>Nonlocal travel - No reimbursement for mileage will exceed the dollar amount of round-trip airfare at the economy rate on a licensed common carrier, plus auto rental or taxi fare at point of destination.</p> <p>If an individual, for their own convenience, travels by an indirect route or interrupts travel by the most economical route, the elected official will bear any extra expense involved. Reimbursement for such travel will only include part of the expense as would have been necessary to travel.</p> <p>No reimbursement for mileage exceeds the dollar amount of round-trip air fare at the economy rate on a licensed common carrier, plus auto rental or tax fare at the point of destination.</p>	<p>It is the responsibility of each individual to keep detailed records of their claims and to track their kilometre usage and apply the correct rate of reimbursement.</p> <p>Claims must be submitted in the CBRM Expense Claim website.</p>
--	--

<p>Elected officials are eligible for reimbursement of actual kilometers travelled for official municipal business pertaining to the following:</p> <ul style="list-style-type: none"> • Council/Committee meetings • Board/Agency meetings where an elected official was appointed by Council to the Board • Public meetings/hearings • Council Workshop/Training seminars/Conventions • Meetings with representatives of other levels of government • Municipal hosted events • Public events where a councilor has been officially invited as part of their role as a member of Council. • When meeting with municipal employees, the purpose of the meeting is detailed with the expenses (as purpose of travel).

Expense: Parking	
Details	Requirements
Individuals may only claim parking expenses when it is related to travel for the performance of municipal business activities.	Actual costs with receipts.

Expense: Ground Transportation and Tolls for Bridges, Ferries	
Details	Requirements
Travel between destinations while on municipal business via taxi, bus, or shuttle.	Actual costs with receipts
Tolls on highways, bridges, ferries, etc.	

Expense: Meals	
Details	Requirements
<p>Personal meal expenses are normally not reimbursed with the following exceptions:</p> <ul style="list-style-type: none"> • When individuals are required to work past normal working hours on an unscheduled basis as outlined in collective agreements • When individuals are required to attend formal full-day conferences, seminars, or public hearings and meals are not provided by the event. <p>Meal and incidental per diem allowances shall be that of the Nova Scotia Federation of Municipalities (NSFM) established rates, adjusted annually, effective the first day of the fiscal year – April 1. Incidental per diem shall only be paid on travel dates requiring overnight accommodation in hotels.</p>	<ul style="list-style-type: none"> • Reimbursement for meals will not exceed the per diem meal amounts set out in this policy. Reimbursement more than maximum meal per diem will only be made if the actual expenses are reasonable and approved by the CAO. • Approved meal reimbursements are to be itemized on proper "Expense Claim" forms accompanied by detailed receipts. • Breakfast may be claimed only when an employee or elected official has been travelling on municipal business for more than one hour before the recognized time for the start of the day's work. Dinner may only be claimed when the employee or elected official is not expected to return to their residence before 6:30pm. • Meal costs will not be reimbursed where the cost is included in the airfare or in registration fees at conventions, conferences, or training events. (Conference itineraries shall be attached to the expense claim form).

Expense: Alcohol	
Details	Requirements
The municipality is prohibited from reimbursing expense claims for alcohol by an individual.	<p>Do not submit claims for alcohol.</p> <p>*See Hospitality Expenses for alcohol purchases for protocol/special events organized and hosted by the officers of the CBRM's Mayor, Council or CAO.</p>

Expense: Travel Advance	
Details	Requirements
<p>Advances will only be issued where an overnight stay is required.</p> <p>Travel advances will be issued by the Finance Department based on reasonable estimated costs.</p> <p>Advances will not be paid for less than \$200.</p>	<p>Travel advances required completion of an approved submission in the CBRM Expense Claim website.</p> <p>For travel outside of Atlantic Canada, additional authorization is required as outlined in Section 7.2.</p> <p>Travel advances must be reconciled against actual costs incurred by submitting an expense claim accompanied by any repayment of advance owing by within 10 days travelled. Any travel advances not reconciled in this time shall be reclaimed through payroll deduction.</p> <p>Travel advances must be approved and submitted no later than five working days prior to the required travel date.</p>

Expense: Hospitality									
Details	Requirements								
<p>Hospitality expenses are eligible for authorization when incurred for the following circumstances:</p> <ul style="list-style-type: none"> • Hosting foreign dignitaries. • Engaging in official public matters with representatives from other governments or business, industry, labour, or other community leaders. • Sponsoring or hosting conferences. • Hosting ceremonies or other recognition Events. • Other official functions. <p>Hospitality Expenses include, meals, beverages (including alcoholic beverages in the case of the Mayor and CAO), gratuities, set up and tear down fees, location rentals, equipment rentals, entertainment costs, gifts and additional costs as required.</p> <p>For employees, only those at the Director level and above are eligible to claim</p>	<p>Hospitality events exceeding \$500 require pre-authorization as follows:</p> <table> <tr> <th>Position</th><th>Signing Authority</th></tr> <tr> <td>Member of Council</td><td>CAO</td></tr> <tr> <td>CAO</td><td>Mayor</td></tr> <tr> <td>Directors</td><td>CAO</td></tr> </table> <p>Authorization must include rationale/purpose of the event, estimated numbers, reasons for the provision of alcohol, estimated itemized costs including gratuities and supplementary expenses.</p> <p>Claims for reimbursement of hospitality expenses must be submitted on the form and within the CBRM Expense Claim website.</p> <p>Hospitality expense claims must include the following:</p> <ul style="list-style-type: none"> • A copy of the signed prior authorization for the hospitality event for which the expense was incurred. • The names and positions of the guests at the hospitality event. 	Position	Signing Authority	Member of Council	CAO	CAO	Mayor	Directors	CAO
Position	Signing Authority								
Member of Council	CAO								
CAO	Mayor								
Directors	CAO								

<p>hospitality expenses where it is a functional responsibility of the employee's position to provide hospitality in the conduct of municipal business and where it has been pre-authorized by the CAO and/or Mayor.</p> <p>Hospitality Expenses are subject to legislated disclosure requirements.</p> <p>Hospitality expenses incurred by one individual on behalf of another must be attributed to the individual for whom those expenses were incurred by the individual who benefitted from them.</p> <p>No hospitality expense claim is paid unless the claim is first approved for payment by those noted in this policy as having signing authority to approve the claim. Before approving an expense claim, a Signing Authority must ensure that:</p> <ul style="list-style-type: none"> • the claim is consistent with this policy. • the expenses claimed were necessarily incurred in the performance of municipal business. • appropriate receipts are provided to support the claim, and that the claim documentation is appropriately filed. • the expenses claimed have appropriate justification. <p>In considering a hospitality expense claim for payment, a Signing Authority may request additional explanations, documentation or justification from the claimant, and may refuse to approve any claim or expense which did not have prior authorization and that the Signing Authority decides is unreasonable or not in compliance with this policy.</p>	<ul style="list-style-type: none"> • The business objective for the expense. • A detailed itemized receipt for the expense. <p>In instances where prior approval of the hospitality event was not possible, the hospitality expense claim must also provide the information required above and an explanation of why prior approval was not possible.</p> <p>If no receipt is available for a hospitality expense, a written attestation signed by the Claimant must be submitted to explain why the receipt is unavailable, and a description itemizing and confirming the expense must be provided. Debit or credit card transaction records are not acceptable as receipts.</p>
--	--

Expense: Get Well and Bereavement Acknowledgement	
Details	Requirements
<p>To acknowledge the CBRM staff members and their families.</p> <p>The maximum amount to be expended for each acknowledgement is \$150</p> <p>The officer of the Mayor is responsible for the administration of this fund as it relates to Council.</p> <p>The CAO is responsible for the administration of this fund as it relates to staff members.</p> <p>Directors are responsible to notify the offices of the CAO and the Mayor when acknowledgements are required.</p> <p>Department acknowledgements, if made, are to be done at the expense of individual employees and not through CBRM purchasing options.</p> <p>Qualifications:</p> <p>Get Well Flowers, fruit baskets, etc., when the recipient is a staff and/or an elected official, spouse or child when there is long-term hospitalization or lengthy illness.</p> <p>Bereavement Flowers, in memoriam donations where there is a death of employee and/or elected official, spouse, child, mother, father, or close relative.</p>	<p>Actual receipts to be submitted via the CBRM Expense Claim website.</p>

14. Roles and Responsibilities

Individual Claimants

Individual claimants requesting employment expense reimbursement are responsible for:

- Ensuring they are informed and understand this policy.
- Exercising integrity and financial responsibility when planning and incurring a business expense.
- Completing required reimbursement forms.
- Providing appropriate documentation to support reimbursement claims.
- Obtaining authorization from the required approver.
- Submitting travel claims monthly to ensure accuracy in legislated reporting requirements.

Authorizers

Authorizers are responsible for:

- Reading and understanding this policy, and ensuring expenses claimed comply with requirements of this policy.
- Providing authorization for expenses.
- Validating the employment expense was necessary to achieve desired results for legitimate business reasons and cost-effective methods were used.
- Verifying the reason for the employment expense is adequately documented in the expense claim.
- Confirming that an employment expense has not already been claimed.
- Maintaining employment expenses with internal budgets.
- Ensuring employment expenses are accurately completed, verifying correct coding, and that they are supported with appropriate documentation.

Management

- In addition to responsibilities outlined for individual claimants and authorizers, Management is responsible for:
 - Familiarizing themselves with this policy.
 - Communicating this policy to their employees.

Finance

Finance is responsible for:

- Reviewing and processing submitted documents in a timely manner
- Contacting authorizers and/or claimants if claims do not comply with the policy or if supporting documents are missing
- Making necessary HST/GST calculations
- Reconciling any travel advances with actual final expenses submitted as required
- Correcting general ledger accounts for claimed expenses to facilitate appropriate monitoring and reporting of expenses as required
 - Reporting reimbursements for both quarterly and annual reports as required



Title	CBRM Corporate Credit Card Policy
Original Implementation Date	
Revision Date	

1. Title

CBRM Corporate Credit Card Policy.

2. Legislative Authority & Related Policies

The Nova Scotia Municipal Government Act

Department of Municipal Affairs and Housing, Financial Reporting and Accounting Manual: A Regulation pursuant to the *Municipal Government Act* Sections 451 and 520

CBRM Employment Expense Reimbursement Policy

Code of Conduct for Elected Officials of the Cape Breton Regional Municipality

CBRM Procurement Policy

3. Policy Statement

It is the policy of the municipality for staff and elected officials to use corporate credit cards in an appropriate, consistent and authorized manner for the efficient and cost-effective purchased of goods and services.

4. Objectives

- 4.1. Define acceptable and prohibited uses of municipal credit cards
- 4.2. Prevent misuse or unauthorized expenditures
- 4.3. Facilitate timely and efficient payment of municipal expenses
- 4.4. Ensure adherence to municipal and financial regulations and policies
- 4.5. Minimize the risk of financial misconduct

5. Scope

This policy applies to all employees, as well as every reportable individual (elected officials, and CAO or designate) of the Cape Breton Regional Municipality.

6. General Provisions

- 6.1. There are two credit card programs within CBRM: Purchase Cards and Travel Cards.
 - 6.1.1. Purchase cards are used to purchase business-related goods and services in accordance with the procedures governing the issue and use of the card, and in alignment with CBRM procurement and expense policies.
 - 6.1.2. Travel cards are used to coordinate travel and for travel related expenses e.g., transportation, accommodation and must be used in accordance with procedures governing the issue and use of the card, and in alignment with CBRM expense policies.
- 6.2. Credit cards cannot be used by anyone other than the cardholder.
- 6.3. Credit cards should not be used for transactions that will circumvent municipal policies including, but are not limited to: employment expense reimbursement policy, and procurement policies.
- 6.4. Purchase cards should not be used for travel-related activities; and travel cards should not be used for purchases unrelated to travel.

- 6.5. CBRM Employment Expense Reimbursement Policy provides additional information on allowable and prohibited expenses.
- 6.6. Purchase card and travel card reconciliations must be completed monthly. Expenses that remaining unreconciled may not be reimbursed at the discretion of the CAO.
 - 6.6.1. Any credit cards not reconciled for more than two months, will automatically be suspended.

7. Allowable and Prohibited Expense Details

Purchase Card Allowable Expenses

- Single non-recurring purchase transactions not exceeding the cardholder's assigned limit
- Pre-approved training and/or conference or seminar registration expenses
- Emergency purchases as defined in Section 7.9.1 of the CBRM Procurement Policy

Travel Card Allowable Expenses

- Booking travel arrangements or accommodations
- Pre-approved training and/or conference registration expenses
- Fuel when travelling
- Emergency purchases as defined in Section 7.9.1 of the CBRM Procurement Policy

Prohibited Expenses – All Cards

- Personal (non-CBRM related) purchases of any kind
- Personal effects and services – claims for loss of personal effects, passports, medical and hospital treatment, purchase of trunks, hand luggage, clothing, or other personal equipment, or services such as shoeshines, valet or laundry services (unless the duration of stay exceeds one week or has been pre-authorized as permissible. All others are evaluated on a case-by-case basis and requires actual receipts).
- Capital equipment items
- Computer hardware and software, cellular phone, etc. unless written authorization is obtained from the Director of IT and the CAO
- Furniture
- Personal or consulting services
- To make purchases on behalf of any other person
- Cash advances, or settlement of municipal accounts
- Gift cards*
- Travel expenses otherwise covered under the per diem as per the Employment Expense Reimbursement Policy (meals and/or other expenses).
- Any good or service covered by a contract established by CBRM Procurement including materials, repairs, and operations supplies
- Credit cards may not be used for settling another employee's expenses
- Individual purchases of alcohol will not be reimbursed. See Employment Expense Reimbursement Policy, Section 13 Expense Details: Hospitality.
- Expenses not included within budgetary permissions.
- Other costs incurred for unofficial municipal travel and/or activities.
- Any good/material stocked in central warehouse including safety and protective equipment.

**The Mayor's Office, on occasion, purchases gift cards which require approval of the CAO.*

The purchase of prohibited items may be allowed, except personal use items, in emergency cases or where approved for specific cardholders by the applicable issuing authority as outlined in Section 7 **and with the concurrence of the Chief Financial Officer** or their designate. In the case of emergency purchases, approval prior to purchase should be obtained where possible by the cardholder from the designated authorizing manager. Appropriate explanation and justification must be attached to the cardholder monthly statement when submitting receipts.

8. Allocation of Municipal Credit Cards

- 8.1. Each credit card will be issued to a specific person, who will remain personally accountable for the use of the card. Each cardholder must sign a cardholder acknowledgement of use form as provided by the Finance Department.
- 8.2. No more than one travel and one purchase card is issued per cardholder.
- 8.3. Any person eligible for a credit card may decline and instead complete expense claims in the CBRM Expense Portal.
- 8.4. Credit cards are allocated to reportable individuals or employees of CBRM. Cards are issued based on identified need and written approval must be provided to the Finance Department by the issuing authority as outlined below:

9. Card Approving and Expenditure Authorization:

Cardholder	Issuing Authority	Expense Claim Authorizer
Employees	Department Director	Department Manager
Management	Department Director	Department Director
Directors	Chief Administrative Officer	Chief Administrative Officer, Chief Financial Officer
Chief Administrative Officer	Chief Financial Officer	Chief Financial Officer
Mayor	Chief Administrative Officer	Chief Administrative Officer, Chief Financial Officer

10. Transaction Limits

- 10.1. Transaction limits vary by department and role and are set in accordance with procedures of the Finance Department and in coordination with the issuing authority.

11. Fraud, Misuse or Misappropriation of Municipal Funds

- 11.1. An irregular use in the expense claim submitted by an individual, or any other misuse or misappropriation of public funds, may result in disciplinary and/or legal action, not excluding termination.
- 11.2. Should there be suspected misuse or misappropriation of public funds, the following actions are to be taken:
 - 11.2.1. Bring the item the attention of the Chief Administrative Officer and the Chief Financial Officer.

- 11.2.2. The CFO at the direction of the CAO reports suspicious activity and potential misuse of funds to Council for their determination.
- 11.2.3. At the direction of Council, any file that has been reported may be referred to the Department of Municipal Affairs and Housing and/or legal counsel for direction which may result in referral to civil or criminal proceeding or other determination.
- 11.2.4. The credit card will be suspended until the matter is resolved to the satisfaction of the CAO and CFO.

12. Roles and Responsibilities

Cardholder

- Completion of the acknowledgement of this policy and
- Overall responsibility for acceptable CBRM card use, safe storage, and access.
- The cardholder is personally accountable for all transactions made with the purchase card issued in their name, and must not allow another person to use the card.
- Understanding and conformance to all CBRM's purchasing requirements.
- Obtain and retain sufficient support documentation to validate the expense (e.g., receipts and invoices detailing the expense).
- Complete credit card reconciliation monthly for approval within the electronic system, including the provision of:
 - Photos of receipts
 - Explanation of expenses
 - Correct coding
- Notify the Finance Department of any changes in name or contact details.
- Timely notification to the Finance Department of any technical difficulties experienced when completing on-line statement.
- Manage "returns" portion of statement by using the same budget code that was provided for the purchase.
- Contact the Card Issuer immediately if there are any issues with the card – such as lost or stolen, no later than one day from the issue.
- Surrender credit card upon reassignment or leave of employ.

Issuing Authority

- Approve and place requests for new credit cards.
- Review requests for limits and provide rationale to finance for limit increase.
- Monthly approval of credit card statement
- Escalating any misuse of credit card.
- Notification to the Finance Department if an employee leaves area of direct responsibility e.g., job in another department
- Ensure cards are returned to Finance Department to be destroyed if individual leaves the CBRM and notify Finance if the card is unable to be retrieved.

Finance

- Completion of application for credit cards.
- Distribution of new cards.
- Revision of limits if approved by authorizer.
- Notification to cardholder if any fraudulent activity is identified by credit card issuer.
- Cancellation of cards as direction by an issuing authority, CFO, or CAO.
- Providing support as required.

- Conducting audits as needed to confirm compliance with policies.
- Payment of overall monthly corporate accounts.
- Communications to authorizers or cardholder on any discrepancies.
-

13. Policy Review Requirements

13.1 Annually; and

13.2 By January 31st immediately following a regular election held under the *Municipal Elections Act*.

14. CBRM Corporate Credit Card Agreement

14.1. The enclosed CBRM Corporate Credit Card Agreement must be signed by the cardholder prior to the card being issued. The agreement recognizes that cardholders have read, understood and agree to use the card in accordance with those policies related to the use of corporate credit cards.

14.2. Signed Corporate Credit Card Agreement forms will be kept on file in the Finance Department.



**Cape Breton Regional Municipality
Corporate Credit Card Agreement Form**

Department	Work Location

Name of Employee	Credit Card Number

Enclosed is your new Purchasing Card. Although this card is issued in your name, it is the property of the Cape Breton Regional Municipality (the "CBRM" and must be used in accordance with the CBRM's policies, procedures and guidelines.

By signing this Agreement you acknowledge that you have received the card indicated above, have read and understood the CBRM Corporate Credit Card and Employment Reimbursement Expense policies, and agree to comply with the following terms and conditions:

1. This card is provided to you based upon your need to purchase business-related goods and services in the course of your employment with the CBRM. This card may be revoked at any time based on a change of assignment or location. This card is not an entitlement nor is it reflective of your title or position.
2. This card is for business-related purchases only. Any use of this card for purchases of a personal nature is strictly prohibited.
3. You are the only person entitled to use this card and you are responsible for all charges made against it.
4. Any unauthorized use of this card will be considered an improper use of public funds and will be subject to appropriate disciplinary action.
5. This card must be used in accordance with all municipal policies, procedures and guidelines respecting municipal purchasing and the use of cards as such policies, procedures and guidelines may from time to time be issued and amended.
6. This card must be returned to your Department Director immediately upon request and, in any event, upon your resignation, retirement or dismissal, at which time, no further use of this card will be authorized.

As the holder of this card, you are responsible for its protection and safekeeping. If this card is lost or stolen you are required to advise immediately, during working hours, the card provider and the Finance Department.

Signature of Witness

Signature of Cardholder

Excerpt – DRAFT Committee of the Whole Minutes – January 14, 2025

Mandatory Policy Reviews

Motion

Moved by Councillor Paruch, seconded by Councillor Parson, that Committee of the Whole recommend Council to re-adopt the Audit Committee Policy as presented.

Motion Carried



CBRM

A Community of Communities

Cape Breton Regional Municipality

MEMO

Date: January 6, 2025
To: Mayor and Council
From: Jennifer Campbell, CPA, CA Chief Financial Officer
Re: Mandatory Policy Reviews

It is a legislative requirement that the audit committee policy be reviewed for re-adoption or amendment following every regular municipal election.

The policy is attached to this memo for reference.

Staff recommend that the Committee of the Whole recommend Council to re-adopt the Audit Committee policy as presented.

Sincerely,

Jennifer Campbell, CPA, CA
Chief Financial Officer



CBRM

A Community of Communities

Cape Breton Regional Municipality

Cape Breton Regional Municipality Audit Committee Policy

1.0 PURPOSE:

The Audit Committee assists Municipal Council in fulfilling its oversight responsibilities relating to finance and audit matters delegated to management by Council. In particular, the Committee assists Council by reviewing:

- a. Key financial information that will be provided to the Province or made public;
- b. External and/or internal audit activities
- c. The system of internal controls, risk management and financial information technology;
- d. Cash and investment management activities;
- e. Insurance coverage and significant risks and uncertainties;
- f. Financial Condition Indicators.

2.0 SCOPE:

This Policy is applicable to all serving members of the Cape Breton Regional Municipality's Audit Committee.

3.0 REFERENCES:

- 3.1 S. 44 - *Nova Scotia Municipal Government Act* (MGA).

4.0 DEFINITIONS:

- 4.1 **CAO** means the Chief Administrative Officer for the Cape Breton Regional Municipality.
- 4.2 **CFO** means the Chief Financial Officer of the Cape Breton Regional Municipality.
- 4.2 **Independent** means not an employee, council member or immediate family member; and not an employee of an agency funded in whole or in part by CBRM.

5.0 POLICY, DUTIES AND RESPONSIBILITIES:

5.1 Composition

It is the responsibility of Council to ensure that audit committee members are independent, financially literate, and have the skills to serve as effective audit committee members:

- a general understanding of the Municipality's major economic, operating, and financial risks;
- a broad awareness of the interrelationship of the Municipality's operations and its financial reporting;
- understand the difference between the oversight function of the Committee and the decision-making function of management; and
- a willingness to challenge management, when necessary.

5.1.1 The audit committee will consist of 7 members – the Deputy Mayor, 4 Council members and two members at large.

5.1.2 The Chair shall be the Deputy Mayor.

5.1.3 Citizen appointments shall be residents of the Cape Breton Regional Municipality, be independent, and possess a professional accounting designation.

5.1.4 Citizen appointments will serve 2 year terms and will rotate off in opposite years to maintain continuity. In the first year, or in any year where both positions are vacated at or prior to term expiry, one of the members at large will sit for a two year term with an option to extend for an additional 1 year term.

5.1.5 All Committee members serve without pay.

5.2 Audit

5.2.1 Review the qualifications, independence, quality of service, performance and fees of the External Auditors annually and recommend the appointment of an auditor to Council;

5.2.2 Carry out the responsibilities of an Audit Committee contained in Section 44 of the Municipal Government Act;

- a. Review with Management and the External Auditor, the annual audited financial statements and recommend the approval to Council;
 - b. Review with Management, the internal control management letter received from the auditors and recommend any changes to Council, as required;
 - c. Review of such matters arising out of the audit as may appear to the audit committee to require investigation;
 - d. Inquire into any activities or transactions that may be illegal, questionable or unethical;
 - e. Review the overall reasonableness of CAO, Mayor and Council travel and hospitality expenses;
 - f. Such other matters as may be determined by Council to be the duties of an audit committee.
-

5.2.3 Recommend approval of the audited financial statements to Council.

5.3 Finance and Risk Management

5.3.1 Ensure that meaningful financial information regarding current financial results and up to date forecasts is received on a timely basis, and that it provides information required for decision making;

5.3.2 Review with Management annually all financial policies including those used in the preparation of the external financial statements;

5.3.3 Review with Management the adequacy of internal controls;

5.3.4 Review with Management the adequacy and use of reserve and surplus funds;

5.3.5 Review with Management annually risk management practices including adequacy of insurance coverage for significant risks and uncertainties.

5.3.6 Periodically assess banking services, oversee the procurement of these services in accordance with Council policy, and recommend any changes to Council.

5.4 Administration

5.4.1 The Committee shall meet at least twice during each fiscal year.

5.4.2 Additional meetings may be necessary to review items relating to the audit and will be called by the Chair.

5.4.3 The CAO and CFO will provide staff support to the Committee.

5.4.4 The agenda will be agreed upon by the Committee Chair, CAO, and CFO.

5.4.5 The Committee shall meet with the external auditors as it deems appropriate to consider any matter the Committee or auditors determine should be brought to the attention of Council;

5.4.6 There may be an occasional need for the auditor to meet with the Committee without staff present. This can be initiated by either party.

5.4.7 The Committee may also call upon the expertise from external sources (e.g. actuaries, finance professionals) to assist with committee business as required.

Approved by Council: **March 7, 2018**
Amended: **January 26, 2021**

Excerpt – DRAFT Committee of the Whole Minutes – January 14, 2025

Project to Drill a Replacement Well for the Sydney Water Supply

Motion

Moved by Councillor Paruch, seconded by Councillor Parsons, that the Committee of the Whole:

- Recommend to Council the approval of the project to drill and commission a new well for the Sydney water supply.
- Recommend to Council to authorize the allocation of **\$265,561** from the Water Utility Operating Fund to proceed with the project.
- Recommend that Council direct staff to submit an "Application for Capital Acquisition" to the Utility and Review Board for approval of the project.

Motion Carried



A Community of Communities

Issue Paper

TO: *Mayor and Council*

January 21, 2025

Re: Approval of Project to Drill a Replacement Well for the Sydney Water Supply

Purpose

The purpose of this issue paper is to seek Council approval to proceed with the drilling and commissioning of a new production well for the municipality's water supply in Sydney.

Background

The Sydney water system is CBRM's largest water system serving a population of 26,670. The source of supply for the Sydney system is the Middle Lake Well Field. Production Well #3 (PW3), which is one of eleven wells, has been in service since 1993 and has reached the end of its useful life. The pump and motor associated with PW3 recently failed due to overheating, which was later found to be caused by insufficient recharge of the well resulting in insufficient water levels to provide cooling.

A subsequent pumping test performed under the supervision of a professional hydrogeologist confirmed a 94% reduction in yield (production rates reduced from 1,000 igpm to 60 igpm). The loss of yield is attributed to age, natural sedimentation, bio/mineral scale and use.

This decline has placed additional strain on the remaining wells and water supply system, particularly during peak demand periods and emergency scenarios. If not addressed, the failure of this well could jeopardize the reliability of the municipal water supply

Proposed Solution

The proposed solution is to drill and commission a new groundwater production well to replace the failed well. The project will include:

- **Regulatory Application:** Submit a request to Nova Scotia Environment and Climate Change to replace PW3.
- **Hydrogeological Assessment:** Confirming the viability of a new well site based on the potential geologic conditions.
- **Drilling and Testing:** Drilling the well, conducting pump tests, and ensuring adequate yield and water quality.
- **Infrastructure Installation:** Installing necessary pumps, piping, electrical systems, and connections to integrate the new well into the water distribution network.
- **Commissioning and Testing:** Ensuring full functionality and compliance with all regulatory standards.

The new well will provide sufficient water capacity to meet current and projected demands while improving system reliability and reducing strain on the other wells.

Budget Implications

The total estimated cost for drilling and commissioning the new well is **\$265,561** broken down as follows:

Project Component	Estimated Cost (\$)
Engineering and Design	\$40,486
Well Drilling, Testing, Commissioning	\$191,011
Net Tax (4.286%)	\$9,922
Contingency (10%)	\$24,142
Total Project Cost	\$265,561

Funding Sources

- The project will be funded through the Water Utility's Operating Fund.
- There is no immediate impact on water rates; the cost will be covered by the 2023/24 operating surplus.

Risk Assessment and Mitigation

The following risks have been identified, along with mitigation strategies:

Risk	Impact	Mitigation Measures
Water Supply Shortages	Insufficient water to meet demand	Prioritize project timelines to avoid delays.
Well Site Viability Issues	Poor yield or water quality	Conduct hydrogeological assessments upfront.
Cost Overruns	Budget pressures	Include contingency funds and rigorous cost control.
Regulatory Delays	Permitting delays	Early engagement with regulators to expedite approvals.

By proactively addressing these risks, we will ensure the successful and timely completion of the project, safeguarding the community's water supply.

Recommendation

The failure of Production Well #3 poses a significant risk to the reliability of the Sydney water supply. Drilling and commissioning a new production well is recommended as it is the most cost-effective and sustainable solution to address this issue.

Action Required

Council Motion to:

1. Approve the project to drill and commission a new well for the Sydney water supply.
2. Authorize the allocation of **\$265,561** from the Water Utility Operating Fund to proceed with the project.
3. Direct staff to submit an "Application for Capital Acquisition" to the Utility and Review Board for approval of the project

Respectfully submitted by:

Raymond Boudreau, P.Eng.
Director, Water and Wastewater

Revenue	Year To Date Assigned	8 Month Budget	8 Month Budget Variance	Annual Budget	Annual Budget Remaining
Total Taxes	85,418,441	84,181,665	1,236,776	126,272,494	40,854,053
Total Federal Government	2,201,489	2,201,489	-	3,302,234	1,100,745
Total Federal Government Agencies	614,215	614,215	-	921,323	307,108
Total Provincial Government	1,394,607	1,394,607	-	2,091,911	697,304
Total Provincial Government Agencies	2,842,352	2,758,088	84,264	4,137,132	1,294,780
Total Services to Other Local Government	443,933	443,933	-	665,899	221,966
Total Transit	1,210,140	1,660,000	(449,860)	2,490,000	1,279,860
Total Environmental Development Services	294,780	183,667	111,113	275,500	(19,180)
Total Licenses & Permits	33,355	32,333	1,021	48,500	15,146
Total Fines & Fees	670,241	800,667	(130,425)	1,201,000	323,211
Total Rentals	334,996	338,852	(3,855)	508,277	173,281
Total Concessions & Franchises	667,281	471,000	196,281	906,500	233,083
Total Interest	1,096,210	1,010,000	86,210	1,515,000	418,790
Total Finance Revenue	29,040	23,333	5,707	35,000	5,960
Total Solid Waste Revenue	2,354,072	2,103,333	250,738	3,155,000	800,928
Total Recreation & Cultural Service Programs	755,539	889,296	(133,757)	1,684,500	1,168,180
Total Water Utility Charges	8,284,293	8,284,293	-	12,426,440	4,142,147
Total Unconditional Transfers	10,628,092	10,557,225	70,867	15,835,838	5,207,746
Total Conditional Transfers	463,313	463,313	-	610,000	146,687
Total Extraordinary Revenue	837,156	-	837,156	-	(837,156)
Year To Date Assigned	\$ 120,573,545	\$ 118,411,310	\$ 2,162,235	\$ 178,082,548	\$ 57,534,637

 Departmental

 Reviewed

Summary

Statement of Expenditures

November 30, 2024

Expenditures	Year to date Expended	8 Month Budget	8 Month Budget Variance	Annual Budget	Annual Budget Remaining
Legislative	980,034	1,093,642	113,608	1,670,870	690,836
Administration	256,215	272,923	16,708	470,846	214,631
Finance	1,727,887	1,853,164	125,276	3,482,574	1,754,687
Legal	2,687,636	2,705,840	18,205	2,967,058	279,422
Human Resources	962,764	1,041,279	78,514	1,544,312	581,548
Technology & Communications	2,897,507	2,895,339	(2,168)	4,433,208	1,535,701
Municipal Clerk	866,543	738,764	(127,779)	886,802	20,259
Fiscal Services	25,078,893	25,073,736	(5,157)	33,297,154	8,218,261
Police Services	19,565,679	21,788,917	2,223,239	32,260,251	12,694,572
Fire Services (Incl EMO)	14,105,417	13,715,236	(390,181)	19,973,485	5,868,068
Engineering & Public Works	39,140,675	38,162,035	(978,640)	58,322,156	19,181,481
Planning	2,361,071	2,821,930	460,859	4,017,905	1,656,834
Facilities C200 & Arenas	3,445,520	3,141,297	(304,224)	4,581,688	1,136,168
Parks & Grounds	2,061,062	2,366,400	305,338	3,473,848	1,412,786
Buildings	2,230,243	2,558,748	328,505	3,734,163	1,503,920
Recreation	2,329,023	2,081,900	(247,123)	2,966,228	637,205
Total expended to date	\$ 120,696,168	\$ 122,311,149	\$ 1,614,981	\$ 178,082,548	\$ 57,386,380

Departmental

Reviewed

Legislative	Year to date Expended	8 Month Budget	8 Month Budget Variance	Annual Budget	Annual Budget Remaining
6000 WAGES/SALARIES	717,295	765,650	48,355	1,129,309	412,014
6010 BENEFITS	116,357	152,358	36,002	226,361	110,004
6030 TRAVEL/CONFERENCES	29,261	60,000	30,739	90,000	60,739
6040 PROFESSIONAL MEMBERSHIP/DUES & FEES	23,535	23,535	-	94,802	71,267
6050 OFFICE SUPPLIES	4,134	8,267	4,133	12,400	8,266
6060 OFFICE EQUIPMENT	6,247	5,500	(748)	5,500	(747)
6080 ADVERTISING	8,929	9,667	737	14,500	5,571
6100 COURIER	-	167	167	250	250
6110 TELEPHONE/FAX	23,260	22,832	(428)	34,248	10,988
6120 PUBL./SUBSCRIPTIONS	1,239	1,333	95	2,000	761
6130 COMPUTER HARDWARE	-	-	-	8,000	8,000
6150 MEETING EXPENSES	13,895	18,333	4,438	27,500	13,605
6170 PROMOTION	33,661	26,000	(7,661)	26,000	(7,661)
Total expended to date	\$ 977,814	\$ 1,093,642	\$ 115,828	\$ 1,670,870	\$ 693,056

SeS

Departmental

Finance

CAO	Year to date Expended	8 Month Budget	8 Month Budget Variance	Annual Budget	Annual Budget Remaining
6000 WAGES/SALARIES	200,752	204,750	3,998	302,000	101,248
6010 BENEFITS	29,669	37,993	8,324	56,446	26,777
6020 TRAINING/EDUCATION	-	2,200	2,200	3,300	3,300
6030 TRAVEL/CONFERENCES	16,795	16,795	-	18,000	1,205
6040 PROFESSIONAL MEMBERSHIP/DUES & FEES	636	1,200	564	1,800	1,164
6050 OFFICE SUPPLIES	2,177	2,177	-	2,800	623
6110 TELEPHONE/FAX	1,563	1,667	104	2,500	937
6150 MEETING EXPENSES	1,148	2,667	1,519	4,000	2,852
6170 PROMOTION	3,476	3,475	-	5,000	1,524
8100 PROFESSIONAL SERVICES	-	-	-	75,000	75,000
			-		
Total expended to date	\$ 256,215	\$ 272,923	\$ 16,708	\$ 470,846	\$ 214,631

 Departmental

 Finance

Finance	Year to date Expended	8 Month Budget	8 Month Budget Variance	Annual Budget	Annual Budget Remaining
6000 WAGES/SALARIES	1,322,560	1,434,446	111,886	2,129,541	807,081
6010 BENEFITS	297,765	317,075	19,311	471,083	173,318
6020 TRAINING/EDUCATION	9,341	9,342	-	13,000	3,659
6030 TRAVEL/CONFERENCES	12,872	12,872	-	14,500	1,628
6040 PROFESSIONAL MEMBERSHIP/DUES & FEES	3,689	3,689	-	4,000	311
6050 OFFICE SUPPLIES	12,776	7,933	(4,843)	11,900	(876)
6060 OFFICE EQUIPMENT	15,369	5,000	(10,369)	7,500	(7,869)
6080 ADVERTISING	22,458	25,000	2,542	37,500	15,042
6090 POSTAGE	133,046	133,046	-	175,000	41,954
6100 COURIER	10,281	15,500	5,219	23,250	12,969
6110 TELEPHONE/FAX	11,696	10,533	(1,163)	15,800	4,104
6130 COMPUTER HARDWARE	2,262	2,262	-	11,400	9,138
6140 COMPUTER SOFTWARE	409	409	-	52,100	51,691
6180 COST RECOVERY	(312,424)	(312,000)	424	(360,000)	(47,576)
8010 OPERATIONAL MATERIALS/SUPPLIES	3,014	3,333	319	5,000	1,986
8100 PROFESSIONAL SERVICES	18,265	18,265	-	59,000	40,735
8110 CONTRACTS/AGREEMENTS	51,417	51,417	-	53,400	1,983
8120 LEASES	10,382	12,333	1,951	18,500	8,118
8180 TAX EXEMPT/WRITE OFF	102,708	102,708	-	740,000	637,292
Total expended to date	\$ 1,727,887	\$ 1,853,164	\$ 125,277	\$ 3,482,574	\$ 1,734,687

 Departmental

 Finance

Legal	Year to date Expended	8 Month Budget	8 Month Budget Variance	Annual Budget	Annual Budget Remaining
6000 WAGES/SALARIES	313,883	362,099	48,216	537,975	224,092
6010 BENEFITS	66,923	83,181	16,258	123,583	56,660
6020 TRAINING/EDUCATION	-	4,333	4,333	6,500	6,500
6030 TRAVEL/CONFERENCES	3,356	3,356	-	4,500	1,144
6040 PROFESSIONAL MEMBERSHIP/DUES & FEES	11,803	17,000	5,197	17,000	5,197
6050 OFFICE SUPPLIES	2,538	2,538	-	3,500	962
6060 OFFICE EQUIPMENT	-	1,467	1,467	2,200	2,200
6070 PHOTOCOPYING SUPPLIES	1,100	2,333	1,234	3,500	2,400
6080 ADVERTISING	-	2,667	2,667	4,000	4,000
6100 COURIER	163	533	370	800	637
6110 TELEPHONE/FAX	2,032	2,667	634	4,000	1,968
6120 PUBLICATIONS/SUBSCRIPTIONS	12,768	13,333	566	20,000	7,232
6130 COMPUTER HARDWARE	-	-	-	4,000	4,000
6150 MEETING EXPENSES	272	333	61	500	228
6160 LIABILITY INSURANCE	2,229,279	2,160,000	(69,279)	2,160,000	(69,279)
8100 PROFESSIONAL SERVICES	43,519	50,000	6,481	75,000	31,481
Total expended to date	\$ 2,687,636	\$ 2,705,840	\$ 18,205	\$ 2,967,058	\$ 279,422

Departmental

Finance

	Year to date Expended	8 Month Budget	8 Month Budget Variance	Annual Budget	Annual Budget Remaining
Human Resources					
6000 WAGES/SALARIES	655,034	705,881	50,848	1,048,738	393,704
6010 BENEFITS	148,402	163,035	14,633	242,224	93,822
6020 TRAINING/EDUCATION	3,601	6,567	2,966	9,850	6,249
6030 TRAVEL/CONFERENCES	11,043	11,667	623	17,500	6,457
6040 PROFESSIONAL MEMBERSHIP/DUES & FEES	2,404	2,404	-	2,500	96
6050 OFFICE SUPPLIES	16,871	10,000	(6,871)	15,000	(1,871)
6060 OFFICE EQUIPMENT	-	1,667	1,667	2,500	2,500
6080 ADVERTISING	1,151	2,000	849	3,000	1,849
6110 TELEPHONE/FAX	6,926	6,667	(260)	10,000	3,074
6120 PUBLICATIONS/SUBSCRIPTIONS	-	2,000	2,000	3,000	3,000
6130 COMPUTER HARDWARE	7,603	6,000	(1,603)	6,000	(1,603)
6150 MEETING EXPENSES	702	4,333	3,631	6,500	5,798
8100 PROFESSIONAL SERVICES	103,302	113,333	10,032	170,000	66,698
8110 CONTRACTS/AGREEMENTS	5,725	5,725	-	7,500	1,775
Total expended to date	\$ 962,764	\$ 1,041,279	\$ 78,515	\$ 1,544,312	\$ 581,548

 Departmental

 Finance

**Technology Including
911 Comm Centre**

Statement of Expenditures

November 30, 2024

Technology/Communications	Year to date Expended	8 Month Budget	8 Month Budget Variance	Annual Budget	Annual Budget Remaining
6000 WAGES/SALARIES	1,793,389	1,767,725	(25,664)	2,626,334	832,945
6010 BENEFITS	364,297	390,747	26,450	580,538	216,241
6011 MISCELLANEOUS BENEFITS	(24,186)	(24,186)	-	(98,762)	(74,576)
6020 TRAINING/EDUCATION	9,705	18,000	8,295	27,000	17,295
6030 TRAVEL/CONFERENCES	26,826	17,000	(9,826)	17,000	(9,826)
6040 PROFESSIONAL MEMBERSHIP/DUES	688	1,467	778	2,200	1,512
6050 OFFICE SUPPLIES	4,233	4,333	100	6,500	2,267
6060 OFFICE EQUIPMENT	1,606	8,667	7,061	13,000	11,394
6080 ADVERTISING	737	2,667	1,929	4,000	3,263
6110 TELEPHONE/FAX	89,148	100,000	10,852	150,000	60,852
6130 COMPUTER HARDWARE	112,590	112,590	-	205,000	92,410
6140 COMPUTER SOFTWARE	362,392	362,392	-	476,500	114,108
6150 MEETING EXPENSES	1,372	1,372	-	1,500	128
7010 ELECTRICAL	8,599	7,667	(933)	11,500	2,901
7070 BLDG/FACILITY RENTAL	48,619	40,000	(8,619)	60,000	11,381
8040 COMM EQUIPMENT LINES	1,891	1,333	(558)	2,000	109
8100 PROFESSIONAL SERVICES	22,343	41,333	18,991	62,000	39,657
8110 CONTRACTS/AGREEMENTS	73,256	42,233	(31,023)	63,350	(9,906)
8120 LEASES SAP	-	-	-	107,446	107,446
8130 LICENSES/PERMITS	-	-	-	116,102	116,102
Total expended to date	\$ 2,897,507	\$ 2,895,339	\$ (2,167)	\$ 4,433,208	\$ 1,535,701

Departmental

Finance

Municipal Clerk	Year to date Expended	8 Month Budget	8 Month Budget Variance	Annual Budget	Annual Budget Remaining
6000 WAGES/SALARIES	190,728	208,200	17,472	309,325	118,597
6010 BENEFITS	42,843	46,528	3,685	69,127	26,284
6020 TRAINING/EDUCATION	1,555	3,667	2,112	5,500	3,945
6030 TRAVEL/CONFERENCES	381	4,200	3,819	6,300	5,919
6040 PROFESSIONAL MEMBERSHIP/DUES	928	933	5	1,400	472
6050 OFFICE SUPPLIES	2,355	2,355	-	3,000	645
6060 OFFICE EQUIPMENT	1,247	1,333	86	2,000	753
6070 PHOTOCOPYING SUPPLIES	9,704	15,667	5,963	23,500	13,796
6080 ADVERTISING	331	800	469	1,200	869
6100 COURIER	30	100	70	150	120
6110 TELEPHONE/FAX	2,855	2,333	(521)	3,500	645
6120 PUBLICATIONS/SUBSCRIPTIONS	501	1,200	699	1,800	1,299
6130 COMPUTER HARDWARE	6,305	3,000	(3,305)	3,000	(3,305)
6140 COMPUTER SOFTWARE	38,783	38,782	-	42,500	3,717
6150 MEETING EXPENSES	3,344	9,667	6,323	14,500	11,156
8110 CONTRACTS/AGREEMENTS	566,875	400,000	(166,875)	400,000	(166,875)
Total expended to date	\$ 868,763	\$ 738,764	\$ (129,999)	\$ 886,802	\$ 18,039

 Departmental

 Finance

	Year to date Expended	8 Month Budget	8 Month Budget Variance	Annual Budget	Annual Budget Remaining
Fiscal Services					
9010 INTEREST ON SHORT TERM BORROWING	3,915	3,915	-	400,000	396,085
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	-	9,208,971	-
9052 DEBT/CAPITAL BOND DISC	-	-	-	63,000	63,000
9090 BANK CHARGES	52,169	46,667	(5,502)	70,000	17,831
9200 ALLOWANCE FOR UNCOLLECTABLE TAXES	-	-	-	600,000	600,000
9420 APPROPRIATION TO CAPITAL FUND	726,667	726,667	-	1,090,000	363,333
9430 APPROPRIATION TO B.I.D.C.s	141,362	141,707	346	212,561	71,199
9620 REGIONAL LIBRARY	469,200	469,200	-	703,800	234,600
9630 CAPE BRETON/VICTORIA SCHOOL BOARD	11,961,867	11,961,867	-	17,942,800	5,980,933
9640 PROPERTY ASSESSMENT COSTS	925,691	925,691	-	1,388,536	462,845
			-		
Total expended to date	\$ 25,078,893	\$ 25,073,736	\$ (5,157)	\$ 33,297,154	\$ 8,218,261

 Departmental

 Finance

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

Police Services Revenue	Year to date Assigned	8 Month Budget	8 Month Budget Variance	Annual Budget	Annual Budget Remaining
4751 RECORDS INQUIRIES	103,274	133,333	(30,060)	200,000	96,726
5151 FINES	207,182	200,000	7,182	300,000	92,818
Total Revenue to date	\$ 310,456	\$ 333,333	\$ (22,877)	\$ 500,000	\$ 189,544

Departmental

Finance

Police Services

Statement Expenditures

November 30, 2024

Police Services	Year to date Expended	8 Month Budget	8 Month Budget Variance	Annual Budget	Annual Budget Remaining
GL 6000, 6010, & 6011 WAGES & BENEFITS NET OF COST RECOVERY	17,273,600	19,394,565	2,120,965	28,808,156	11,534,556
6020 TRAINING/EDUCATION	85,469	120,000	34,541	180,000	94,541
6030 TRAVEL/CONFERENCES	52,463	52,463	-	60,000	7,537
6040 PROFESSIONAL MEMBERSHIP/DUES & FEES	3,924	3,924	-	5,000	1,076
6050 OFFICE SUPPLIES	26,886	30,000	3,014	45,000	18,014
6060 OFFICE EQUIPMENT	47,308	47,308	-	70,000	22,692
6070 PHOTOCOPYING SUPPLIES	1,655	6,667	5,012	10,000	8,345
6080 ADVERTISING	3,875	3,875	-	5,000	1,125
6100 COURIER	4,317	8,667	4,350	13,000	8,683
6110 TELEPHONE/FAX	129,755	133,333	3,578	200,000	70,245
6120 PUBLICATIONS/SUBSCRIPTIONS	3,813	4,000	187	6,000	2,187
6130 COMPUTER HARDWARE	83,189	144,667	61,477	217,000	133,811
6140 COMPUTER SOFTWARE	78,239	80,000	1,761	120,000	41,761
6150 MEETING EXPENSES	6,944	6,944	-	10,000	3,056
6170 PROMOTION	5,919	6,667	747	10,000	4,081
7000 HEAT	7,012	21,333	14,321	32,000	24,988
7010 ELECTRICAL	61,908	75,000	13,092	112,500	50,592
7020 WATER	3,377	5,683	2,306	8,525	5,148
7030 BUILDING/FACILITY MAINTENANCE	79,519	79,519	-	93,000	13,481
7040 BUILDING FACILITY REPAIR	6,057	10,000	3,943	15,000	8,943
7060 BUILDING/FACILITY RENOVATION	10,813	10,813	-	15,000	4,187
7070 BUILDING/FACILITY RENTAL	27,833	35,333	7,501	53,000	25,167
7110 SECURITY	1,022	1,333	311	2,000	978
7500 VEHICLE/EQUIPMENT MAINTENANCE	22,449	15,333	(7,116)	23,000	551
7505 GASOLINE & DIESEL	346,148	333,333	(12,815)	500,000	153,852
7510 VEHICLE/EQUIPMENT REPAIRS	247,983	200,000	(47,983)	300,000	52,017
7530 VEHICLE/EQUIPMENT REPLACEMENT	440,770	440,770	-	580,000	139,230
7540 VEHICLE/EQUIPMENT RENTAL	888	1,333	445	2,000	1,112
7550 VEHICLE/EQUIPMENT TOWING	1,199	2,667	1,467	4,000	2,801
8000 OPERATIONAL EQUIPMENT	32,007	90,000	57,993	135,000	102,993
8010 OPERATIONAL MATERIALS/SUPPLIES	58,032	90,000	31,968	135,000	76,968
8020 MAINTENANCE EQUIPMENT	4,088	4,088	-	6,070	1,982
8090 UNIFORMS/CLOTHING	95,413	116,667	21,253	175,000	79,587
8100 PROFESSIONAL SERVICES	195,241	90,000	(105,241)	135,000	(60,241)
8110 CONTRACTS/AGREEMENTS	7,175	13,333	6,158	20,000	12,825
8125 MAJOR INVESTIGATIONS	109,298	109,299	-	130,000	20,702
8150 GRANTS/SUBSIDIES TO ORGANIZATIONS	-	-	-	25,000	25,000
Total expended to date	\$ 19,565,679	\$ 21,788,917	\$ 2,223,238	\$ 32,260,251	\$ 12,694,572

Departmental

Finance

Fire Services Including EMO	Year to date Expended	8 Month Budget	8 Month Budget Variance	Annual Budget	Annual Budget Remaining
6000 WAGES/SALARIES	5,279,003	4,499,759	(779,245)	6,701,486	1,422,483
6010 BENEFITS	943,770	1,058,513	114,743	1,576,540	632,770
6011 MISCELLANEOUS BENEFITS	6,997	33,891	24,895	50,837	41,840
6020 TRAINING/EDUCATION	91,410	120,231	28,821	180,346	88,936
6030 TRAVEL/CONFERENCES	42,931	42,930	-	46,100	3,169
6040 PROFESSIONAL MEMBERSHIP/DUES & FEES	1,678	8,495	6,819	12,743	11,067
6050 OFFICE SUPPLIES	5,378	6,387	989	9,550	4,172
6060 OFFICE EQUIPMENT	5,505	5,504	-	6,450	945
6080 ADVERTISING	331	3,500	3,169	5,250	4,919
6110 TELEPHONE/FAX	29,662	27,151	(2,511)	40,728	11,064
6120 PUBLICATIONS/SUBSCRIPTIONS	1	467	465	700	699
6130 COMPUTER HARDWARE	11,086	11,086	-	12,000	914
6140 COMPUTER SOFTWARE	30,468	30,468	-	35,500	5,032
6150 MEETING EXPENSES	532	3,400	2,868	5,100	4,568
6170 PROMOTION	13,499	19,867	6,368	29,800	16,301
7000 HEAT	35,600	66,667	31,067	100,000	64,400
7010 ELECTRICAL	64,725	67,965	3,240	101,948	37,223
7020 WATER	19,532	30,400	10,868	45,600	26,068
7030 BUILDING/FACILITY MAINTENANCE	34,624	39,512	4,888	59,268	24,644
7040 BUILDING FACILITY REPAIR	9,776	19,453	9,676	29,179	19,403
7060 BUILDING/FACILITY RENOVATION	322	3,333	3,012	5,000	4,678
7500 VEHICLE/EQUIPMENT MAINTENANCE	301,989	190,000	(111,989)	285,000	(16,989)
7505 GASOLINE & DIESEL	54,995	36,710	(18,284)	55,065	70
7530 VEHICLE/EQUIPMENT REPLACEMENT	27,571	35,000	7,429	52,500	24,929
7560 VEHICLE/EQUIPMENT GENERAL SUPPLIES	16,394	10,667	(5,727)	16,000	(394)
8000 OPERATIONAL EQUIPMENT	123,291	334,040	210,749	501,060	377,769
8010 OPERATIONAL MATERIALS/SUPPLIES	45,641	30,867	(14,774)	46,300	659
8020 MAINTENANCE EQUIPMENT	5,557	33,333	27,776	50,000	44,443
8040 COMMUNICATION EQUIPMENT LINES	-	2,920	2,920	4,380	4,380
8090 UNIFORMS/CLOTHING	36,585	47,083	10,499	70,625	34,040
8100 PROFESSIONAL SERVICES	8,409	11,000	2,591	16,500	8,091
8110 CONTRACTS/AGREEMENTS	35,433	36,269	835	54,403	18,970
8120 LEASES	79,981	88,765	8,784	133,147	53,166
8130 LICENSES/PERMITS	96	18,979	18,883	20,387	20,291
8150 GRANTS/SUBSIDIES TO ORGANIZATIONS	2,023,056	2,023,056	-	2,537,611	514,555
8195 WATER SUPPLY & HYDRANTS	4,717,594	4,717,589	(5)	7,076,384	2,358,790
Total expended to date					
	\$ 14,105,417	\$ 13,715,236	\$ (390,180)	\$ 19,973,485	\$ 5,869,068

Departmental

Finance

Fire Services Revenue	Year to date Assigned	8 Month Budget	8 Month Budget Variance	Annual Budget	Annual Budget Remaining
4776 PROV NS FIRE PROTECTION GRANT	123,083	123,083	-	184,624	61,541
4776 MEMBERTOU MUNICIPAL SERVICES AGRMNT	320,850	320,850	-	481,275	160,425
Total Revenue to date	\$ 443,933	\$ 443,933	\$ -	\$ 665,899	\$ 221,966

Departmental

Finance

**Engineering and Public Works Expenditure
to November 30, 2024**

REVENUE	Year to date Expended	8 Month Budget	Budget Variance	Annual Budget	Annual Budget Remaining	% of Annual Budget
TRANSIT	1,210,140	1,660,000	(449,860)	2,490,000	(1,279,860)	0.49
SOLIDWASTE TIP FEES	2,104,072	1,853,333	250,738	2,780,000	(675,928)	0.76
SOLIDWASTE COST RECOVERIES	250,000	250,000	-	375,000	(125,000)	0.67
WATER UTILITY ADMIN FEE	8,284,293	8,284,293	-	12,426,440	(4,142,147)	0.67
TOTAL PW REVENUES	11,848,505	12,047,627	(199,121)	18,071,440	(6,222,935)	0.66

EXPENDITURES

ADMINISTRATION	2,963,034	2,974,526	11,491	4,802,847	1,839,813	0.62
ENGINEERING	463,411	547,546	84,134	810,862	347,451	0.57
CENTRAL DIVISION	5,811,208	5,612,194	(199,014)	9,022,713	3,211,505	0.64
EAST DIVISION	5,115,587	5,162,650	47,062	7,832,677	2,717,090	0.65
NORTH DIVISION	2,102,836	2,228,729	125,894	3,736,768	1,633,933	0.56
SOLID WASTE	12,704,843	11,432,309	(1,272,534)	16,619,231	3,914,388	0.76
MECHANICAL FLEET	3,953,325	3,583,008	(370,318)	5,422,532	1,469,207	0.73
TRANSIT	6,026,431	6,621,074	594,643	10,074,526	4,048,095	0.60
TOTAL PW EXPENDITURES	39,140,675	38,162,035	(978,641)	58,322,156	19,181,481	0.67

Signature: _____

Director of Engineering & Public Works

Chief Financial Officer

	Year to date Assigned	8 Month Budget	8 Month Budget Variance	Annual Budget	Annual Budget Remaining
Bylaw Revenue					
5112 Vendor Licenses	\$ 6,825	\$ 9,667	\$ (2,842)	\$ 14,500	\$ 7,675
5113 Animal Licenses	1,463	6,667	(5,204)	10,000	8,537
5114 Taxi Licenses	25,067	13,333	11,733	20,000	(5,067)
5115 Vending Machine Licenses	-	2,667	(2,667)	4,000	4,000
5301 Parking Meter Revenue	92,452	200,000	(107,548)	300,000	207,548
Total Bylaw Revenue	\$ 125,807	\$ 232,333	\$ (106,527)	\$ 348,500	\$ 222,693
Development / Planning Revenue					
5496 Mapping Sales	\$ 50	\$ 333	\$ (283)	\$ 500	\$ 450
5495 Other Sales	19,134	3,333	15,801	5,000	(14,134)
5497 Lun Ammendment Fees	1,900	3,333	(1,433)	5,000	3,100
5101 Building Permits	246,251	150,000	96,251	225,000	(21,251)
5102 Subdivision Fees	27,445	26,667	778	40,000	12,555
Total Develop / Planning Rev	\$ 294,780	\$ 183,667	\$ 111,113	\$ 275,500	\$ (19,280)
Total Bylaw / Dev / Planning Revenue	\$ 420,586	\$ 416,000	\$ 4,586	\$ 624,000	\$ 203,414

 Departmental

 Finance

	Year to date Expended	8 Month Budget	8 Month Budget Variance	Annual Budget	Annual Budget Remaining
Planning Department					
6000 WAGES/SALARIES	997,812	1,234,116	236,304	1,833,544	835,732
6010 BENEFITS	253,802	296,702	42,900	440,815	187,013
6011 MISCELLANEOUS BENEFITS	(18,241)	(18,241)	-	(108,501)	(90,260)
6020 TRAINING/EDUCATION	1,306	13,667	12,361	20,500	19,194
6030 TRAVEL/CONFERENCES	23,417	23,417	-	28,000	4,583
6040 PROFESSIONAL MEMBERSHIP/DUES & FEES	4,129	4,333	205	6,500	2,371
6050 OFFICE SUPPLIES	7,989	10,333	2,364	15,500	7,531
6060 OFFICE EQUIPMENT	10,664	10,664	-	14,500	3,836
6080 ADVERTISING	3,093	17,667	14,574	26,500	23,407
6110 TELEPHONE/FAX	9,932	10,000	68	15,000	5,068
6120 PUBL./SUBSCRIPTIONS	-	267	267	400	400
6130 COMPUTER HARDWARE	2,426	6,333	3,908	13,500	11,074
6140 COMPUTER SOFTWARE	3,737	8,333	4,596	14,500	10,763
6150 MEETING EXPENSES	312	4,133	3,821	6,200	5,888
6170 PROMOTION	5,126	20,000	14,874	30,000	24,874
7130 DEMOLITIONS	-	-	-	120,000	120,000
8000 OPERATIONAL EQUIPMENT	6,532	22,000	15,468	33,000	26,468
8010 OPERATIONAL MATERIALS/SUPPLIES	6,687	2,667	(4,020)	4,000	(2,687)
8090 UNIFORMS / CLOTHING	1,146	5,333	4,187	8,000	6,854
8100 PROFESSIONAL SERVICES	203,855	235,333	31,479	353,000	149,145
8110 CONTRACTS/AGREEMENTS	257,619	306,667	49,047	460,000	202,381
8130 LICENSES/PERMITS	73,490	101,947	28,457	101,947	28,457
8135 REGULATORY FEES	38,855	38,855	-	41,000	2,145
8150 GRANTS /SUBS TO ORG	467,403	467,403	-	540,000	72,597
Total expended to date	\$ 2,361,071	2,821,930	\$ 460,859	\$ 4,017,905	\$ 1,556,834

 Departmental

 Finance

	Year to date Expended	8 Month Budget	8 Month Budget Variance	Annual Budget	Annual Budget Remaining
GL 4808 Advertising Revenue	6,518	103,333	(96,815)	155,000	148,482
GL 5001 Ice Rentals	432,963	432,963	-	1,000,000	567,037
GL 5002 Public Skating	792	3,333	(2,541)	5,000	4,208
GL 5005 Gym Rental	-	34,667	(34,667)	52,000	52,000
GL 5006 Canteen Sales	600,384	409,667	190,718	814,500	214,116
GL 5010 Other Revenue	66,897	61,333	5,564	92,000	25,103
GL 5033 Program Equipment	11,962	20,000	(8,038)	30,000	18,038
GL 5034 Facility Rentals	279,419	270,000	9,419	405,000	125,581
Total Revenue To Date	\$ 1,398,935	\$ 1,335,296	\$ 63,640	\$ 2,553,500	\$ 1,154,565

 Departmental

 Finance

	Year to date Expended	8 Month Budget	8 Month Budget Variance	Annual Budget	Annual Budget Remaining
6000 WAGES/SALARIES	1,437,518	1,271,518	(165,999)	1,889,113	451,595
6010 BENEFITS	269,608	275,406	5,798	409,175	139,567
6020 TRAINING	991	3,667	2,676	5,500	4,509
6030 TRAVEL/CONFERENCES	6,310	6,311	-	7,000	690
6040 PROFESSIONAL MEMBERSHIP/	2,676	2,676	-	3,500	824
6050 OFFICE SUPPLIES	5,719	4,500	(1,219)	4,500	(1,219)
6060 OFFICE EQUIPMENT	524	1,333	809	2,000	1,476
6080 ADVERTISING	3,146	4,000	854	6,000	2,854
6110 TELEPHONE/FAX	24,973	14,167	(10,806)	21,250	(3,723)
6130 COMPUTER HARDWARE	4,455	2,500	(1,956)	2,500	(1,955)
6140 COMPUTER SOFTWARE	-	-	-	5,500	5,500
6150 MEETING EXPENSES	1,764	2,000	236	3,000	1,236
7000 HEAT	88,671	66,917	(21,755)	109,000	20,329
7010 ELECTRICAL	533,594	555,833	22,239	884,000	350,406
7020 WATER	36,641	54,767	18,125	82,150	45,509
7030 BLDG/FACILITY MAINT	144,195	67,333	(76,862)	101,000	(43,195)
7040 BLDG/FACILITY REPAIR	71,063	71,063	-	85,000	13,937
7080 PLANT MAINTENANCE	98,616	90,000	(8,616)	90,000	(8,616)
7110 SECURITY	107,436	93,333	(14,102)	140,000	32,564
7510 VEH/EQUIP REPAIRS	6,034	16,667	10,633	25,000	18,966
8000 OPERATIONAL EQUIPMENT	42,781	12,000	(30,781)	18,000	(24,781)
8010 OPERATIONAL MATERIALS/SUF	123,164	123,163	-	170,000	46,836
8050 COST OF SALES	338,143	338,143	-	422,500	84,357
8090 UNIFORMS/CLOTHING	3,505	7,333	3,828	11,000	7,495
8100 PROFESSIONAL SERVICE	42,260	-	(42,260)	-	(42,260)
8110 CONTRACTS/AGREEMENTS	51,735	56,667	4,932	85,000	33,265
Total expended to date	\$ 3,445,520	\$ 3,141,297	\$ (304,223)	\$ 4,581,688	\$ 1,136,168

 Departmental

 Finance

**Parks and Grounds
Operations**

Statement of Expenditures

November 30, 2024

	Year to date Expended	8 Month Budget	8 Month Budget Variance	Annual Budget	Annual Budget Remaining
Parks & Grounds					
6000 WAGES/SALARIES	1,060,760	1,194,774	134,014	1,775,093	714,333
6010 BENEFITS	260,359	288,753	28,394	429,005	168,646
6011 MISCELLANEOUS BENEFITS	6,553	1,667	(4,886)	2,500	(4,053)
6020 TRAINING/EDUCATION	29,437	7,000	(22,437)	7,000	(22,437)
6030 TRAVEL/CONFERENCES	1,205	6,667	5,462	10,000	8,795
6040 PROFESSIONAL MEMBERSHIP/DUES & FEES	101	133	32	200	99
6050 OFFICE SUPPLIES	392	800	408	1,200	808
6110 TELEPHONE/FAX	8,178	6,667	(1,511)	10,000	1,822
6130 COMPUTER HARDWARE	-	2,000	2,000	3,000	3,000
7000 HEAT	2,882	8,000	5,118	12,000	9,118
7010 ELECTRICAL	55,188	56,333	1,145	84,500	29,312
7020 WATER	23,673	25,833	2,160	38,750	15,077
7030 BUILDING/FACILITY MAINTENANCE	2,674	6,333	3,659	9,500	6,826
7110 SECURITY	-	-	-	10,200	10,200
7510 VEHICLE/EQUIPMENT REPAIRS	6,841	733	(6,108)	1,100	(5,741)
7530 VEHICLE/EQUIPMENT REPLACEMENT	-	-	-	50,000	50,000
7540 VEHICLE/EQUIPMENT RENTAL	17,212	10,000	(7,212)	15,000	(2,212)
8000 OPERATIONAL EQUIPMENT	-	30,000	30,000	45,000	45,000
8010 OPERATIONAL MATERIALS/SUPPLIES	338,696	338,696	-	400,000	61,304
8020 MAINTENANCE EQUIPMENT	12,396	43,333	30,938	65,000	52,604
8040 COMMUNICATION EQUIPMENT LINES	6,873	7,333	460	11,000	4,127
8080 STREET LIGHTS	2,457	3,867	1,410	5,800	3,343
8090 UNIFORMS/CLOTHING	10,811	10,811	-	13,000	2,189
8100 PROFESSIONAL SERVICES	36,505	36,667	161	55,000	18,495
8110 CONTRACTS/AGREEMENTS	177,869	280,000	102,131	420,000	242,131
Total expended to date	2,061,062	\$ 2,366,400	\$ 305,338	\$ 3,473,848	\$ 1,412,786

Departmental

Finance

Buildings	Year to date Expended	8 Month Budget	8 Month Budget Variance	Annual Budget	Annual Budget Remaining
6000 WAGES/SALARIES	948,549	1,041,247	92,698	1,546,995	598,446
6010 BENEFITS	234,536	249,263	14,727	370,333	135,797
6020 TRAINING/EDUCATION	1,228	5,667	4,439	8,500	7,272
6030 TRAVEL/CONFERENCES	129	833	705	1,250	1,121
6050 OFFICE SUPPLIES	207	667	459	1,000	793
6060 OFFICE EQUIPMENT	2,642	2,667	25	4,000	1,358
6110 TELEPHONE/FAX	8,545	8,667	122	13,000	4,455
6130 COMPUTER HARDWARE	4,515	3,000	(1,515)	3,000	(1,515)
6140 COMPUTER SOFTWARE	-	-	-	6,500	6,500
6150 MEETING EXPENSE	143	167	24	250	107
7000 HEAT	51,547	86,667	35,119	130,000	78,453
7010 ELECTRICAL	297,613	392,807	95,193	589,210	291,597
7020 WATER	26,791	37,717	10,926	56,575	29,784
7030 BLDG/FACILITY MAINT	15,762	28,333	12,571	42,500	26,738
7060 BLDG/FACILITY RENOV	23,656	66,667	43,011	100,000	76,344
7070 BLDG/FACILITY RENTAL	129,322	136,733	7,411	205,100	75,778
7080 PLANT MAINTENANCE	522	10,000	9,478	15,000	14,478
7100 MAINT. TOOLS/EQUIP	4,442	2,333	(2,108)	3,500	(942)
7110 SECURITY	34,405	38,333	3,928	57,500	23,095
7120 PROPERTY TAXES	27,855	28,000	145	28,000	145
7540 VEH/EQUIP RENTAL	4,438	1,667	(2,772)	2,500	(1,938)
8000 OPERATIONAL EQUIP	-	1,667	1,667	2,500	2,500
8010 OPERATIONAL MATERIALS/E	112,007	112,007	-	121,350	9,343
8020 MAINTENANCE EQUIP	-	1,333	1,333	2,000	2,000
8040 COMM EQUIP LINES (GPS)	2,425	2,933	508	4,400	1,975
8090 UNIFORMS/CLOTHING	4,065	4,171	106	4,500	435
8100 PROFESSIONAL SERVICES	78,318	78,318	-	100,000	21,682
8110 CONTRACTS/AGREEMENTS	176,219	176,219	-	253,700	77,481
8130 LICENSES/PERMITS	361	667	305	1,000	639
8150 GRANTS/SUBS TO ORG	40,000	40,000	-	60,000	20,000
Total expended to date	\$ 2,230,243	\$ 2,558,748	\$ 328,504	\$ 3,734,163	\$ 1,503,920

Departmental

Finance

Recreation/Cultural Services	Year to date Assigned	8 Month Budget	8 Month Budget Variance	Annual Budget	Annual Budget Remaining
5031 PROGRAM REVENUE	20,000	20,000	-	30,000	10,000
5034 FACILITY RENTALS	3,885	5,000	(1,115)	7,500	3,615
Total Revenue To Date	\$ 23,885	\$ 25,000	\$ (1,115)	\$ 37,500	\$ 13,615

Departmental

Finance

Recreation Cultural Services

Statement of Expenditures

November 30, 2024

Recreation/Cultural Services	Year to date Expended	8 Month Budget	8 Month Budget Variance	Annual Budget	Annual Budget Remaining
GL 6000, 6010, & 6011 Wages & Benefits Including Summer Students	1,197,444	927,477	(269,967)	1,377,966	180,522
6020 TRAINING/EDUCATION	5,824	10,667	4,843	16,000	10,176
6030 TRAVEL/CONFERENCES	18,319	18,320	-	25,000	6,681
6040 PROFESSIONAL MEMBERSHIP/DU	673	2,667	1,994	4,000	3,327
6050 OFFICE SUPPLIES	6,303	6,000	(303)	6,000	(303)
6060 OFFICE EQUIPMENT	5,413	5,412	-	8,000	2,587
6080 ADVERTISING	18,712	46,667	27,954	70,000	51,288
6110 TELEPHONE/FAX	5,294	6,000	706	9,000	3,706
6120 PUBLICATIONS/SUBSCRIPTIONS	452	133	(319)	200	(252)
6130 COMPUTER HARDWARE	5,977	5,977	-	7,000	1,023
7070 BUILDING/FACILITY RENTAL	29,124	30,667	1,543	46,000	16,876
8000 OPERATIONAL EQUIPMENT	198,215	180,000	(18,215)	180,000	(18,215)
8025 COMMUNITY EVENTS	222,026	226,667	4,640	340,000	117,974
8150 GRANTS/SUBSIDIES TO ORGANIZ	20,000	20,000	-	20,000	-
8160 SUSTAINABILITY EVENTS	258,346	258,346	-	356,562	98,216
8170 SUSTAINABILITY	336,902	336,902	-	500,500	163,598
Total expended to date	\$ 2,329,023	\$ 2,081,900	\$ (247,123)	\$ 2,966,228	\$ 637,205

 Departmental

 Finance

