

**Cape Breton Regional Municipality**

**Council Meeting**

**AGENDA**

**TUESDAY, APRIL 25<sup>TH</sup>, 2023**

**9:30 A.M.**

Council Chambers  
2<sup>nd</sup> Floor, City Hall  
320 Esplanade, Sydney, NS

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# Cape Breton Regional Municipality

## Council Meeting

Tuesday, April 25<sup>th</sup>, 2023

9:30 a.m.

### AGENDA ITEMS

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Land Acknowledgement

9:30 a.m.

Roll Call

O' Canada

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

2. **PROCLAMATIONS:**

9:35 a.m.

2.1 **North American Occupational Safety and Health Week:**  
Councillor Gordon MacDonald (See page 5)

2.2 **Parental Alienation Awareness Day & Bubbles of Love Day:**  
Councillor Lorne Green (See page 6)

2.3 **Fibromyalgia Awareness Day:**  
Councillor Glenn Paruch (See page 7)

2.4 **Gaelic Nova Scotia Month 2023:**  
Councillor Steve Parsons (See page 9)

2.5 **Brain Tumor Awareness Month:**  
Councillor Cyril MacDonald (See page 10)

2.6 **Jewish Heritage Month:**  
Councillor Darren O'Quinn (See page 11)

2.7 **Lyme Disease Awareness Month:**  
Councillor Steve Gillespie (See page 13)

Continued...

**Council Meeting Agenda  
April 25<sup>th</sup>, 2023 (Cont'd)**

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**3. REPORTS:**

**10:00 a.m.**

**3.1 Corporate Sponsorship Program Review and Policy/Strategy: Brent Barootes,  
President & CEO, Partnership Group**

- Presentation (See page 14 )
- Strategy Report (See page 23 )
- Draft Sponsorship Policy (See page 31 )

**3.2 Destination Cape Breton Strategy 2023-24: Terry Smith, CEO - Destination  
Cape Breton (See page 40 )**

*(Note: Destination Cape Breton Strategy 2023-24 attached separately)*

**4. COMMITTEE REPORTS:**

N/A

**5. FINANCIAL STATEMENTS:**

Jennifer Campbell, Chief Financial Officer

**11:00 a.m.**

**5.1 CBRM to February 28, 2023: (See page 52 )**

**For Information Only.**

**5.2 Port of Sydney Development Corporation to February 28, 2023:  
(See page 77 )**

**For Information Only.**

**ADJOURNMENT**

# PROCLAMATION

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## *NORTH AMERICAN OCCUPATIONAL SAFETY AND HEALTH WEEK*

*“Together We Can Create Safe Workplaces & Communities”*

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**Whereas:** The residents of the Cape Breton Regional Municipality value safe and healthy workplaces for all of our citizens;

**And Whereas:** The majority of workplace injuries and fatalities are preventable, however more than 1000 workers in Canada and 24 workers died in Nova Scotia in 2022 from job related injuries, and thousands more suffered occupational injuries and illnesses;

**And Whereas:** Businesses spend more than \$250 million a year on the costs of the most disabling workplace injuries tied to occupational injuries, health care and illnesses in Nova Scotia;

**And Whereas:** During the week of May 1-7, 2023 North American Occupational Safety and Health Week (NAOSH), the goal is to focus employers, employees, partners and the public on the importance of preventing injury and illness in the workplace, at home and in our community. Now more than ever occupational health and safety is in the spotlight, and top of everyone’s mind.

**Be It Therefore Resolved:** That CBRM Mayor Amanda M. McDougall-Merrill and Council proclaim the week of May 1st to May 7th, 2023 as “North American Occupational Safety and Health Week “in the Cape Breton Regional Municipality.

*Councillor Gordon MacDonald - District #1*

*April 25<sup>th</sup>, 2023*

# **PROCLAMATION**

## **PARENTAL ALIENATION AWARENESS DAY & BUBBLES OF LOVE DAY**

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**Whereas:** Parental Alienation deprives children of their right to love and be loved by their whole family and it is very damaging to children;

**And Whereas:** Behaviors such as speaking negatively about a parent to, or in front of, a child can destroy the bond between a loving parent and child;

**And Whereas:** Awareness to this issue creates education and understanding to better the lives of the children in our community;

**And Whereas:** April is National Child Abuse Prevention Month and Parental Alienation is considered a form of child psychological abuse;

**And Whereas:** This year is the 18<sup>th</sup> annual Parental Alienation Awareness Day and citizens will gather and join others around the world to blow Bubbles of Love to symbolize that "As bubbles flow freely, so should the natural love that a child has for both parents and both sides of their family;"

**Be It Therefore Resolved:** That Mayor Amanda M. McDougall-Merrill and CBRM Council proclaim the April 25<sup>th</sup>, 2023 as "Parental Alienation Awareness Day and Bubbles of Love Day" in the Cape Breton Regional Municipality for the sake of the precious children of our community and the world.

*Councillor Lorne Green - CBRM District #12*

April 25<sup>th</sup>, 2023

# Proclamation

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## *“Fibromyalgia Awareness Day”* May 12, 2023

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- Whereas:** May 12<sup>th</sup>, 2023, is the 31<sup>st</sup> anniversary of Fibromyalgia Awareness Day, to raise awareness and end the stigma and discrimination that accompany this chronic illness;
- And Whereas:** Fibromyalgia Association Canada is the only national organization in Canada that supports only fibromyalgia;
- And Whereas:** Fibromyalgia affects about 5% of Canada’s population - over 2,000,000 men, women and children of all ages and races in Canada are afflicted with this chronic illness;
- And Whereas:** Fibromyalgia often takes an average of three (3) to five (5) years to diagnosis and there is no known cause of, prevention of, or cure of fibromyalgia
- And Whereas:** Fibromyalgia (FM) is a complex illness whose symptoms vary widely and may include debilitating chronic pain, overwhelming fatigue, and cognitive impairment;
- And Whereas:** Patients with Fibromyalgia often have a number of co-existing conditions, which may include chronic myofascial pain, irritable bowel syndrome (IBS), temporomandibular joint disorder (TMJ), environmental sensitivities, anxiety and depression
- And Whereas:** Fibromyalgia (FM) greatly reduces quality of life, can cause total disability and also affect families, friends and employers. Living with chronic pain and fatigue on a daily basis can lead to social isolation, so it is important for sufferers and their families, friends, and caregivers to know that they are not alone
- And Whereas:** People with Fibromyalgia (FM) have a right to be treated with dignity and have a right to pain relief;

Continued...

**And Whereas:** Together we will find ways to enhance the quality of lives for people affected by fibromyalgia and together find a cure

**Be It Therefore Resolved:** That CBRM Mayor Amanda M. McDougall-Merrill and Council proclaim May 12, 2023 as “Fibromyalgia Awareness Day” in the Cape Breton Regional Municipality and call this observance to the attention of all our residents.

*Councillor Glenn Paruch - CBRM District # 6*

April 25<sup>th</sup>, 2023

# **PROCLAMATION**

## **GAELIC NOVA SCOTIA MONTH 2023**

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- Whereas:** 2023 marks the 27<sup>th</sup> Anniversary of Gaelic Nova Scotia Month which is a time to recognize, honour and celebrate the history, culture, language, contributions, and achievements of Gaels across the province;
- And Whereas:** Gaelic culture is an integral part of the identity of Nova Scotia and one of the earliest non-Indigenous cultures to settle in Mi'kma'ki;
- And Whereas:** New generations of language learners and cultural champions carry on the legacy of Gaelic Nova Scotia's tradition bearers;
- And Whereas:** Government remains committed to collaborating with Gaelic communities to support opportunities for enhanced learning to ensure Gaelic language and culture will thrive in the CBRM;
- Be It Therefore Resolved:** That Mayor Amanda M. McDougall-Merrill and CBRM Council proclaim the month of May 2023 as **Gaelic Nova Scotia Month** to help celebrate Gaelic's presence in the Cape Breton Regional Municipality and to recognize the identity, pride, and inspiration for all residents to see the value of the Gaelic language and culture and its significant contribution to our Island and our Province.

*Councillor Steve Parsons - CBRM District #7*

April 25<sup>th</sup>, 2023

# *Cape Breton Regional Municipality*

## PROCLAMATION

### *Brain Tumor Awareness Month*

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**Whereas:** A brain tumor is a growth of abnormal cells that are either within or around the structure of the brain that impacts about 50,000 Canadians every year;

**And Whereas:** On average in the first year of diagnosis, a brain tumor patient will make 52 visits to a health care provider, including surgery, radiation, chemotherapy, blood work, etc. Enhancing the quality of life for people with brain tumors requires access to quality specialty care, clinical trials, follow-up care and rehabilitative services. We are fortunate to have most of these services right here in the CBRM;

**And Whereas:** The overall cause of a brain tumor is unknown. It is estimated that there are approximately 120 different types of brain tumors making a cause and cure very difficult;

**And Whereas:** May is recognized as Brain Tumor Awareness Month in Canada and in many parts of the world. The Canadian Brain Tumor Foundation seeks to increase public awareness of brain tumors with the hope of improving the well-being and increased knowledge to all residents;

**Be it Therefore Resolved:** That Mayor Amanda M. McDougall-Merrill and CBRM Council proclaim the month of May 2023 to be Brain Tumor Awareness Month in the Cape Breton Regional Municipality and encourage all residents to #GoGrayinMay

*Councillor Cyril MacDonald – CBRM District #3*

April 25<sup>th</sup>, 2023

**PROCLAMATION**  
***“JEWISH HERITAGE MONTH”***

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**WHEREAS:** There is a historic Jewish population in the Cape Breton Regional Municipality; and

**WHEREAS:** The Jewish population of Cape Breton reflects the rich and varied history of the Jewish people comprising a population tracing its origins to many different parts of the world and embracing the many different traditions and practices within Judaism; and

**WHEREAS:** Statistics Canada notes that the Jewish population in the country is approximately 400,000 people, more than 1% of the total Canadian population, making it the fourth-largest Jewish population in the world; and

**WHEREAS:** The Jewish community has a long and proud history in Canada and has made significant contributions to the wellbeing, growth and prosperity of Canada while overcoming tremendous obstacles; and

**WHEREAS:** Jews have excelled in a wide range of endeavours including the arts, sciences, the law, architecture, media, finance, entertainment and business significantly contributing to Canadian life;

**WHEREAS:** The month of May is meaningful for the Jewish community around the world; and

**WHEREAS:** In 2018 Parliament adopted Bill S-232 "An Act respecting Canadian Jewish Heritage Month" designating the month of May as Canadian Jewish Heritage Month thereby recognizing the important contributions that Jewish Canadians have made to Canada's social, economic, political, and cultural fabric; and

Continued

**WHEREAS:** Parliament declared that the Canadian Jewish Heritage Month would provide an opportunity to remember, celebrate and educate future generations about the inspirational role that Jewish Canadians have played and continue to play in communities across the country; and

**WHEREAS:** B'nai Brith a Jewish human rights organization that has been active nationally in Canada since 1875, has invited municipalities to enhance Parliament's declaration of the Canadian Jewish Heritage Month by adopting their own motions and promoting the celebration of the heritage month within their territory each May;

**BE IT THEREFORE RESOLVED:** That CBRM Mayor Amanda M. McDougall-Merrill & Council proclaim that May 2023 as Jewish Heritage Month in the CBRM; and recognize the contributions of the Jewish community to the success of Canada.

*Councillor Darren O'Quinn - District #11*

April 25<sup>th</sup>, 2023

# **PROCLAMATION**

## **“Lyme Disease Awareness Month – May 2023”**

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- Whereas:** Lyme disease is a serious illness caused by the bite of a black-legged tick infected with the bacterium *Borrelia burgdorferi*;
- And Whereas:** Black-legged ticks carrying a variety of diseases or illnesses can now be found in all parts of Nova Scotia;
- And Whereas:** Awareness, education and practicing preventative measures, such as daily tick checks and proper tick removal can help reduce your chances of contracting tick borne diseases;
- Be It Therefore Resolved:** That CBRM Mayor Amanda M. McDougall-Merrill and Council proclaim May 2023 as “Lyme Disease Awareness Month” in the Cape Breton Regional Municipality.

Councillor Steve Gillespie - CBRM District 4

April 25<sup>th</sup>, 2023

# **CAPE BRETON REGIONAL MUNICIPALITY**

## **CORPORATE SPONSORSHIP PROGRAM REVIEW AND POLICY / STRATEGY**

**TUESDAY APRIL 25, 2023**

**9:30 am**



## **SESSION OVERVIEW**

1. Background
2. What we were hired to do
3. Outcome of IAV process
4. Policy and Strategy Recommendations
5. Questions and Discussion



# Definition of Sponsorship



A cash and/or in-kind fee paid to the CBRM in return for the associated commercial potential to the CBRM. It is a business relationship.



## WHAT IS SPONSORSHIP?

“Sponsorship reaches people in an environment that matches their lifestyle rather than intrudes upon it. Sponsorships speaks to the public, not at them.”



# STEPS, PROCESS, OUTCOMES AND TIMELINES



## WHAT WE WERE HIRED TO DO

- ✓ Inventory Asset Valuation
- ✓ Develop naming rights and sponsorship policy
- ✓ Develop a strategy for monetizing the work

# WHAT WE DONE

- ✓ IAV
- ✓ Policy
- ✓ Strategy



Next step for you to move forward and monetize this effectively and efficiently



# WHAT YOU NEED TO KNOW

- ✓ Overall, the spreadsheet identifies over 1800 unique assets – extrapolate to thousands of assets
- ✓ The value of all this is \$4.7 million
- ✓ You should be generating about \$750,000 per year
- ✓ Every one of the 1800 assets are tiered



## WHAT YOU NEED TO KNOW UNDERSTANDING TIERING

Tier	Spend Range per Year
1	\$50,000 +
2	\$35,000 - \$50,000
3	\$10,000 - \$35,000
4	\$3,500 - \$10,000

## WHAT YOU NEED TO KNOW UNDERSTANDING TIERING

Tier	Spend Range per Year
1	\$50,000 + (6 partners)
2	\$35,000 - \$50,000 (7 partners)
3	\$10,000 - \$35,000 (14 partners)
4	\$3,500 - \$10,000 (18 partners)

## WHAT YOU NEED TO KNOW

- ✓ 40% of your \$750,000 will come from 13% of your partners (\$300,000 from Tier 1 Partner – so 5 to 6 partners at over \$50,000 per year)
- ✓ 75% will come from Tier 1 and Tier 2 – 13 partners 29% of your total number of partners
- ✓ So focus on these 13 partners to be closed not the other 32!!



## WHAT YOU NEED TO KNOW

- ✓ This means you need to focus on key properties and naming rights inside and out of facilities like:
  - Centre 200
  - Cape Breton Rec Centre - County Arena
  - Miner's Forum Recreational Centre
  - Emera Centre that you just took over



# WHAT YOU NEED TO KNOW

- ✓ If you look at other properties than those 4 like....
  - Atlantic Street Complex
  - The Library
  - Wentworth Park
  - Major Festivals
  - Northside Pool



# STRATEGY

There are two approaches for implementation strategy:

- External sales approach
- Internal Sales approach



# POLICY

Key points of discussion:

- Scope
- Restrictions
- Procedures
- Allocation of funding
- Delegation of Authority



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# QUESTIONS



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# Thank You



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# Sponsorship, Advertising and Naming Rights Revenue Monetization Strategy ADAPTED VERSION

*Developed & Presented to:*

*Bill Murphy - Director Community Services  
Paul MacDonald - Manager of Recreational Facilities  
Kirk Durning - Parks and Recreation Manager  
Cape Breton Regional Municipality*

*Developed & Presented by:*

*Brent Barootes  
President & CEO  
Partnership Group — Sponsorship Specialists®*

Submitted: Monday March 7, 2022

## Introduction

This report will provide the Cape Breton Regional Municipality with the necessary strategy in association to the already presented overall IAV Report and accompanying draft policy to move forwards with a corporate sponsorship, advertising and naming rights program. As noted, this strategy report is aligned with the Advertising, Naming Rights and Sponsorship Policy which is being presented in tandem with this report and the IAV deliverables.

It is recommended that that the Cape Breton Regional Municipality outsource the sales and fulfilment process of their sponsorship program to a third party or parties. This would be a person or company, or companies dedicated to prospect development, cultivation and closing of agreements for naming rights and also lower-level sponsorship tied to events and programming. As well this company or companies would also be responsible for sponsorship fulfilment in conjunction with regional staff. This might be a single company based in Atlantic Canada that can undertake all of this or a single company based inside or outside Atlantic Canada who would undertake naming rights sales while a regional organization delivered on fulfilment and lower-level sponsorship agreements.

By undertaking this outsourced approach, the Cape Breton Regional Municipality will be able to attain actual contractual agreements quicker than if they build internal sales capacity. Furthermore, the outsourced model will ensure that there are no additional actual staff hired and all revenues will ultimately be based against revenues. Thought their will be an initial up-front investment for the outsourced contractor it will eb substantially less than the upfront costs of capacity building. And that upfront cost will be earned back quicker through the outsourced model than the internal capacity approach.

The key determining factors on whether you will utilize one or two outsourced companies is based on who can handle the three key roles in this monetization strategy. There is substantial revenue opportunities in the multiple building and facility naming rights opportunities. But in additional it is critical to engage lower-level investments from local businesses and community partners and at programming, lower-level naming rights and events sponsorships. Both of these two areas need to be addressed. And finally, someone needs to manage the fulfilment of all that your agreements promise. This is the third elements. We propose the latter two (fulfilment and lower-level sponsorships) can best be managed by an Atlantic Canada or even better Nova Scotia firm who has “boots on the ground” already to deliver on these outcomes. If they also have the ability and contacts to deliver on facility and major building naming rights, then you can go with a single company. If not, we would recommend that you outsource the major building and facility naming rights to a firm who specializes in naming rights only and does not do fulfilment or lower-level sponsorships.

The IAV identified a comprehensive inventory of marketable assets within a wide scope of properties / sites and venues in the Cape Breton Regional Municipality. Then each identified

marketable asset was valued in real market terms for sponsorship marketing value. This was the necessary first step to determine the viability of a sponsorship program in the Cape Breton Regional Municipality.

The goal of the IAV was to determine potential realistic revenue opportunities through corporate sponsorship marketing, advertising and naming rights within the environs of the Cape Breton Regional Municipality assets. With the completion of the IAV and associated draft policy, the Cape Breton Regional Municipality has taken the next step in the process of building a successful municipal corporate sponsorship, advertising and naming rights program to enhance that which is already in place through different departments within the Cape Breton Regional Municipality.

Through the delivery of the IAV and the accompanied report the Cape Breton Regional Municipality knows the assets that they have to sell and the market value of those assets. As well the Cape Breton Regional Municipality knows how much revenue it should be generating on an annual basis and the timeline it will require to reach that plateau depending on the implemented sales model from this strategy report. This Sponsorship Strategy Report shows the process needed in conjunction with associated policies to most effectively and efficiently move to monetization of those identified assets at market value through an internal sales process.

## **The Recommended External Sales Model Approach**

### Indicators of Moving Forward

- The citizens of Cape Breton Regional Municipality are already accustomed to corporate sponsorship and advertising through the Centre 200 positioned marketing by the Eagles as well as partnerships with organizations like CBU and support of events by local businesses. This bodes well for the Cape Breton Regional Municipality itself to be engaged in corporate sponsorship and naming rights.
- The citizens and businesses in the marketplace are already accustomed to organizations like the Eagles, other sport teams and even the municipality with events selling sponsorship
- The Cape Breton Regional Municipality is already in a similar “third-party sales” program with the Eagles as they receive assets in Centre 200 to generate revenue. (Unfortunately, they retain that revenue versus pass it along to the Region.) So, the concept of third-party sales is not new or in uncharted waters.
- Very conservatively the potential annual revenue from sponsorship (without creating a clutter factor) is about \$750,000 annually to the bottom line of the Cape Breton Regional Municipality’s operating budget with minimal associated costs

- There has been a positive feedback and alignment with Municipal departments and staff on moving the project forward.
- This external sales approach has guaranteed revenue with minimal operational costs.
- This approach will yield revenue quicker than the internal sales approach and have lower start up costs.

This strategy has been developed based on the following criteria and preparation:

- The initial 2020 In depth discussions with Cape Breton Regional Municipality Administration and associated departments and stakeholders within the operations of the Cape Breton Regional Municipality
- In depth research around the three external sales options were undertaken
- Investigative understanding of the interest levels and desires of potential partners were undertaken
- Review and comprehension of IAV and accompanied report
- Present market review based on competition, prospecting, and economic situation
- The impact of COVID 19
- External review and investigation of other municipalities and their implementation of sponsorship programs and monetization of assets

**The Team**

With this model, because there is no sales program within the Cape Breton Regional Municipality, there would be no sales team. You are truly outsourcing the sales and fulfilment program.

Tier	Total Contract Amount	Approval Authority
1	Any contract that includes over \$50,000 of Municipal assets per year or any sponsorship which involves the naming or renaming of a Cape Breton Regional Municipality asset in excess of an annual investment over \$50,000	Municipal Council
2	Any annual contracts of Cape Breton Regional Municipality assets between \$35,000 and \$50,000	CAO
3	Any annual contracts of Municipal assets below \$35,000 or essentially based on your Tierign structure \$3,500 to \$35,000. The outsourced sales and fulfilment agency would not have any authority to sign or approve deals.	Director – Community Services or as applicable Director of Finance or Facilities Manager



## **The Sales Process**

Unlike in the internal sales process strategy, there is no sales process. This is outside the controls of the Cape Breton Regional Municipality. The sales process and approach by third party for selling Municipal inventory is up to the third party. They have outright bought the inventory and can bundle and sell as they wish.

## **Contracts**

Though the agreements will be between the Cape Breton Regional Municipality and the sponsors and facilitated by the sales and fulfilment agency.

## **Fulfilment Management**

The work is not done when the contract is signed. This is when the operational work begins. The next stage of the process is to ensure that everything that is promised in every contract is delivered. The Cape Breton Regional Municipality will need to be able to work collaboratively with the outsourced sales and fulfilment agency to ensure this happens. That supplier will work closely with different key staff members of the Cape Breton Regional Municipality ranging from marketing and communications to facility staff to finance. Both parties must understand the importance of this critical relationship.

Fulfilment is the transition of what was conceptually developed and bringing it to life. Fulfilment includes but not limited to all of the following areas:

- Ensuring all the details from the contractual agreement (itemized assets) and specifics around them are transferred to the Fulfilment Management Tracking document for each sponsor for the third party
- Ongoing review and tracking of deliverables from the Fulfilment Management Tracking document for each sponsor
- Maintaining ongoing communication with the third-party sales partner / the sponsor about fulfilment deliverables
- Maintaining ongoing communication with internal Cape Breton Regional Municipality staff in regard to fulfilment deliverables and communicating such updates with the third-party partner
- Work with third party / sponsor, and applicable Cape Breton Regional Municipality staff on activation ideation and deliverables
- Provide necessary information as outlined by the third party to the third party for their delivery of an annual / per event Sponsorship Fulfilment Report

## **Fund Allocation**

Since this is an annual payment and set fee, this net revenue can be allocated to general operating funds for the Cape Breton Regional Municipality. It clearly **could not be** “allocated back to specific venues and programs”.

## **Shared and Non-Shared Facilities – Sponsorship Revenues**

In the Cape Breton Regional Municipality there are several properties like arenas and ball parks and such that are owned by the Region, operated and managed by the Region, but the user groups (community non-profits) such as Baseball, Softball, Minor Hockey, Football, Lacrosse etc. have “ownership” rights from a sponsorship and advertising and even possibly naming right perspective. In some situations, the buildings and arenas are singular user groups inside a facility. As such sponsorship revenue goes directly to the user group. For these properties a negotiated deal would need to be considered in the blanket agreement between the outsourced sales and fulfilment firm and the Cape Breton Regional Municipality around these assets.

Where a facility is solely occupied by a user group (community non-profit) and that user group generates revenues through sponsorship and advertising within the facility (the Eagles for example or gymnastics club etc.) to offset operating costs for the building at the present time, those revenues should continue to be retained by the tenant organization (community non-profit) and the existing lease agreements should so reflect.

## **Consulting and Mentoring Support**

The Cape Breton Regional Municipality would have support of the Partnership Group – Sponsorship Specialists® to assist them in the negotiation process with any third party as well as for ongoing counsel as the program rolls out with a third party based on remaining consulting hours available. Furthermore, additional hours at the set fee rate of such consulting time could be allocated to the community engagement sponsorship training program for local community organizations.

## **Community Engagement**

As in most communities, there may be push back from local community groups who feel the Municipality’s foray (even through a third-party sales agency) into sponsorship is infringing upon their revenue opportunities. Nothing could be further from the truth. In each market we have worked in, the Municipality’s entry into the market has raised the bar for revenue across the community.

In many municipalities it is determined that there needs to be a series of professional development opportunities be undertaken to support the Cape Breton Regional Municipality Partners and ultimately the community non-profits and charities. The concept is to provide them with the tools to be successful themselves in sponsorship.

The following workshops are recommended to be delivered for Municipal Partners and community non-profits and charities as professional development to assist them in generating revenues more effectively and efficiently as well as garner additional community feedback.

1. Workshop: How to Identify Assets and Value the Assets in Real Market Terms
2. Workshop: Prospect Development – Getting Meetings and Discovery Sessions
3. Workshop: Building Proposals that Close / Negotiating for Win-Win
4. Workshop: Getting Sponsors to Activate / Sponsor Fulfilment and Sponsor Summits

These could be delivered as four (workshops over determined period based on feedback from the Region Partners and community non-profits) separate workshops or a mix. This may be all four over two days back-to-back or two full days sessions two months apart of four half day sessions over a 12-month period.) These are the core professional development that will help the participants to thrive.

The model for this undertaking would be to have the Cape Breton Regional Municipality operate / manage these workshops and provide the venue and food and beverage as well as handle registration and marketing. The sessions will be developed and delivered by the Partnership Group – Sponsorship Specialists® and could be part of your consulting hours.

Local sponsorship should be generated in part for partial cost recovery and also all registrants should be charged a nominal fee.

### **Projections and Budget for 5 Year Outsourced Sales and Fulfilment Project**

Based on these noted considerations as well as the projected revenues for an External Sales program the Cape Breton Regional Municipality will generate ***net income in excess of \$1.43M*** over the five-year term including all the “start up” costs.


**Sponsorship Program 5 Year Projections for Operating Costs - Outsourced Sales and Fulfilment Firm**

	Year 1 - 2022	Year 2 - 2023	Year 3 - 2024	Year 4 - 2025	Year 5 - 2026	TOTALS
Projected Revenue from new advertising, sponsorship and naming rights external sales approach*	\$ 100,000.00	\$ 275,000.00	\$ 450,000.00	\$ 700,000.00	\$ 750,000.00	\$ 2,275,000.00
<b>Total Gross Revenue</b>	<b>\$ 100,000.00</b>	<b>\$ 275,000.00</b>	<b>\$ 450,000.00</b>	<b>\$ 700,000.00</b>	<b>\$ 750,000.00</b>	<b>\$ 2,275,000.00</b>
Outsourcing Contract Fees - Retainer**	\$ 78,000.00	\$ 82,680.00	\$ 87,640.80	\$ 92,899.25	\$ 98,473.20	\$ 430,693.25
Outsourcing Contract Fees - Commission***	\$ 8,000.00	\$ 22,000.00	\$ 36,000.00	\$ 56,000.00	\$ 60,000.00	\$ 182,000.00
Fulfilment Hard Costs****	\$ 9,000.00	\$ 24,750.00	\$ 40,500.00	\$ 63,000.00	\$ 67,500.00	\$ 204,750.00
Operating Costs*****	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Consulting Fees*****	\$ 15,000.00	\$ 5,000.00	\$ -	\$ -	\$ -	\$ 20,000.00
<b>Total Gross Costs</b>	<b>\$ 110,000.00</b>	<b>\$ 134,430.00</b>	<b>\$ 164,140.80</b>	<b>\$ 211,899.25</b>	<b>\$ 225,973.20</b>	<b>\$ 846,443.25</b>
<b>Net New Revenue / Loss</b>	<b>-\$ 10,000.00</b>	<b>\$ 140,570.00</b>	<b>\$ 285,859.20</b>	<b>\$ 488,100.75</b>	<b>\$ 524,026.80</b>	<b>\$ 1,428,556.75</b>

\* Revenue is based on an annual growth by a qualified outsourced firm to achieve the \$750,000 plateau by year 5  
 \*\* These are the contractor fees for the annual retainer based at \$6500 per month for initial year of \$78,000 plus 6% annual escalator  
 \*\*\* These are the contractor fees for the commission on sales at an annual rate of 8%  
 \*\*\*\* Fulfilment costs traditionally are about 9% for a municipality. These exclude labor costs as that is covered by the contractor other than liaison with Municipal staff and installations  
 \*\*\*\*\* These costs include such elements as hosting and hospitality, travel expenses and any sales production costs and are non-existent if you are not actually selling  
 \*\*\*\*\* The proposed mentoring hours for year 1 consulting would cover off community workshops and advisory services directly to the City, we recommend advisory services in year 2 as well

## **Sponsorship, Advertising and Naming Rights Policy for Cape Breton Regional Municipality**

**Policy Number: XXXX**

**Business Unit: Parks, Recreation, Culture and Community Services**

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### **1.0 POLICY STATEMENT**

The Cape Breton Regional Municipality is committed to providing high quality programs and services for residents. To enrich the lives of residents by enhancing projects, programs and services the Municipality welcomes sponsorship and advertising from qualified businesses and organizations whose support aligns to the Region's mission, values and priorities.

### **2.0 PURPOSE**

The purpose of the sponsorship, advertising and naming rights policy is to create an authorized environment and region-wide protocol for sponsorship, advertising and naming rights that establishes the principals and conditions under which the Municipality will pursue and accept sponsorship and advertising agreements and that;

- safeguards the Region's image, values, priorities, assets and interests
- protects the Region from any risk
- aligns with Regional Municipality projects, programs and services
- provides Municipal employees with guidelines based on industry recognized best practices
- provides guidelines and procedures which facilitate opportunities for sustainable revenue generation.

### 3.0 DEFINITIONS

#### 3.1 Sponsorship

Sponsorship is a mutually beneficial business relationship where a corporation or organization provides a rights fee in cash or in a value in kind arrangement for the right to exploit the commercial potential associated with an asset (property) owned by the Regional Municipality .

Sponsorship is a marketing-based activity and unlike philanthropic programs (donations) there is a commercial expectation on the part of the buyer (sponsor).

#### 3.2 Asset

A sponsorship asset, also referred to as a 'property' has a broad application which includes but is not limited to real property (buildings/facilities/green space), events (i.e. Summer Concerts in the Park), communications (i.e. leisure guide, web site and social media) programs and services, special projects (i.e. volunteer program), features (i.e. rooms, ice pads, playgrounds) and other relevant properties.

#### 3.3 Advertising

Advertising is the sale or lease of Municipally owned property and space and is universally accepted as a commodity transaction rather than a partnership. Unlike sponsorship, there are no associative values and the commercial use and or lease of Municipal space is based on predetermined industry standard rates of cost per thousand (CPM).

Advertising does not imply a reciprocal relationship between the advertiser and the property owner and as such the advertiser is not entitled to additional benefits beyond the space being purchased.

#### 3.4 Acceptable Commercial Coverage (ACQ)

ACQ is the level of advertising and or sponsorship presence that is acceptable with any one asset. The ACQ will vary significantly according to an individual asset and is influenced by various measurement variables such as, but not limited to the user group demographic and psychographic profile associated with an individual asset.

### **3.5 Commercial Naming Rights**

A type and level of sponsorship whereby a company or organization purchases the exclusive rights to name a physical structure such as a facility or event with a commercial name typically for a defined period of time under specific contractual terms. In short this is when a sponsor's name is incorporated into the name of the sponsored property (e.g., TELUS Skins Game / Meridian Centre, CIBC Run for the Cure).

### **3.6 Title Sponsorship**

Title sponsorship is the highest level of sponsorship designation in a property such as an event or program. The level is typically the largest contributor in a property and includes rights to name the property.

### **3.7 Values-Centric Assessment / Ethical Scan**

A values-centric assessment is a Municipally customized tool that will qualify sponsorship and advertising against pre set values criteria while an ethical scan will vet the potential sponsor or advertiser's overall business.

The process provides a guideline that fairly and equitably determine; the acceptable and unacceptable areas of involvement, if a sponsor or advertiser meets the requirements defined by the Municipality's sponsorship and advertising policy or is otherwise affected by the restrictions section of the policy.

### **3.8 Value In-kind Sponsorship**

Payment (full or partial) of a sponsorship rights fee in goods or services equal to a cash amount and provided in lieu of cash. Other terms: In kind, VIK, Contra barter

### **3.9 Category Exclusivity**

Gives a sponsor the rights to be the only company within its business category (product or service) associated with a property being sponsored. A property can have more than area of exclusivity and a business may be required to have more than one category of exclusivity such as Bell-Aliant- internet; cellular; cable, TV etc. to cover all their lines of business.

#### 4.0 SCOPE

4.1. This policy applies to all Regional Municipality business units, departments and divisions.

4.2. The policy will apply to all Municipally owned and managed assets including but not limited to built and natural infrastructure, transportation, facilities, events, communications, programs and services, special projects, features (i.e. rooms, ice pads, playgrounds) and other relevant properties.

This policy will also apply to:

- Commercial naming rights within the Municipally owned facilities unless allocated such as to sport organization and / or nonprofit Society etc.
- Paid advertising on Regional Municipality property, at Regional Municipality events and in Regional Municipality publications
- Beverage pouring right

4.3. The policy does not apply to:

- Private-public partnerships (P3s)
- Partnered facilities until such time as an existing agreement between the Regional Municipality and an operating organization expires
- Philanthropic contributions, gifts or donations
- The Regional Municipality's Civic Naming Guidelines
- The Regional Municipality's Heritage Naming Program
- Outgoing grants or sponsorships given by the Regional Municipality
- Streets

## **5.0 PRINCIPALS AND CONDITIONS**

### **5.1 Guiding Principals**

- 5.1.1 Sponsorship and advertising presence with a Regional Municipality asset must reflect the target audience and user group demographic and psychographic profile associated with the asset.
- 5.1.2 Sponsorship and advertising with a Regional Municipality asset must be mindful and respectful of the community associated with the asset so as not to disrupt or interfere with the experience of the asset. As such, the Region will determine and manage an acceptable level of commercial presence (ACQ) with each Municipal asset.
- 5.1.3 Sponsorships are associative in nature and therefore alignment to pre determined Regional Municipality values is necessary.
- 5.1.4 As a collaborative arrangement, in return for cash or value in kind consideration, a sponsor shall receive benefits commensurate with the assessed fair marketing value of an asset being sponsored.

### **5.2 Requirements**

#### **5.2.1 General**

- 5.2.2 The Regional Municipality does not endorse the products, services or ideas of any sponsor or advertiser.
- 5.2.3 As sponsorship and advertising is a revenue generation activity it is intended to only supplement Regional Municipality funding for the purpose of enhancing Regional Municipality programs and services. Sponsorship or advertising can not displace or be seen to displace Regional Municipality funding, nor be perceived solely as a budget advantage.
- 5.2.4 In order to expedite the sponsorship process, a formal competitive process is not required. However, in the event of a competitive situation between two or more companies with rights fees being equal, the Regional Municipality will defer to the company which aligns best to the values and priorities of the Municipality.
- 5.2.5 Sponsorships shall take into consideration Municipality's capacity implications on staffing and financial resources.

- 5.2.6** Sponsorship and advertising must comply with the Regional Municipality's visual identity guidelines / signage by-laws in all relevant situations.
- 5.2.7** All political advertising must indicate this it is paid by a party or candidate, so as to avoid any impression that the Regional Municipality is supporting any particular party or candidate.
- 5.2.8** Advertisement must not communicate the Regional Municipality's endorsement of product or service over another.
- 5.2.9** The Regional Municipality reserves the right to accept advertising and sponsorship from companies that do not violate this policy.
- 5.2.10 Sponsorship / Advertising Criteria**
- 5.2.11** Sponsorships and advertising must conform to all applicable federal and provincial statutes and all applicable Municipal bylaws, policies and practices.
- 5.2.12** Sponsorships and advertising must conform to the standards set out by the Canadian Advertising Standards Council as amended from time to time.
- 5.2.13** The sponsorship must not unduly detract from the character, integrity, aesthetic quality or safety of a Regional Municipality asset or unreasonably interfere with its enjoyment or use.
- 5.2.14** The Regional Municipality will consider all sponsorship proposals but retains the discretion not to accept sponsorship from any entity at its sole discretion.
- 5.2.15** The sponsorship must not confer a personal benefit, directly or indirectly, to any particular Regional Municipality employee or elected official.
- 5.2.16** The Regional Municipality shall retain ownership and control over all Municipal - owned and managed assets
- 5.2.17** Benefits provided to the sponsor by the Regional Municipality are limited to those stated in the sponsorship agreement.
- 5.2.18** The category exclusivity rights clause provides exclusivity rights to the asset being sponsored and does imply exclusivity privileges with the Regional Municipality itself.

### 5.3 RESTRICTIONS

The Regional Municipality will not solicit or accept sponsorship or advertising from companies or organizations whose business contradict any by law or policy of the Region in any way

The Regional Municipality will not solicit or accept sponsorship or advertising from companies or organizations that will compromise the reputation of the Region's public image.

The Regional Municipality will not solicit or accept sponsorship or advertising from companies or organizations;

- whose business is derived from the sale or production of tobacco;
- whose business is derived from the sale or production of cannabis;
- whose business is derived from pornography or sexual services;
- who promote or sell alcohol or potentially other addictive substances at venues geared primarily to children and youth;
- whose business is derived from armaments and weapons manufacturing or other unsafe products or sale of such weapons excluding recreational firearms;
- who are not in good standing with the Regional Municipality (i.e. currently in violation of a by law or under litigation);
- discriminate by way of race, religion or sex in employment, marketing or advertising practices.

### 6.0 PROCEDURES

#### 6.1 Responsibilities

Parties involved in sponsorship/advertising decisions undertake the following specific responsibilities:

### **6.1.2 Municipal Council will:**

- approve any sponsorship which involves the naming or renaming of a Regional Municipality asset more than an annual investment over \$50,000
- approve any proposal which exceeds the preauthorized limits
- become involved should the provisions of the policy not be satisfied
- approve and revise the sponsorship and advertising policy as necessary

### **6.1.3 Parks, Recreation, Culture and Community Services:**

- managing the Regional Municipality's sponsorship and advertising program
- planning and development
- evaluation and assessment
- providing program guidance and assistance to support the Regional Municipality's divisions and business units
- providing program information to the general public
- communications guideline continuity
- management of city-wide agreements
- annual policy review
- overseeing and managing of outsourced 3<sup>rd</sup> party sales and fulfilment agency or agencies

### **6.1.4 Delegation of Authority**

The Regional Municipality staff authorized to enter into sponsorship and advertising agreements within the following pre-authorized limits provided they satisfy all provisions of the policy are:

- Council – anything over \$50,000 per year
- CAO up to \$50,000+ per year
- Director Community Services up to \$35,000 per year
- The sales agency will have no authority to sign agreements. All agreements are directly with the Cape Breton Regional Municipality

### **6.1.5 Accountability**

- Funds received by the Regional Municipality for sponsorship and advertising are to be credited to a specific sponsorship account that will be part of general revenues and allocated through budgeting process. It will not be allocated to the specific area or naming right of a building as sponsorship agreements will include assets from multiple touch points across the Regional Municipality.

- Sponsorship sales and revenue generation will be centralized and not the responsibility of specific departments and sold and fulfilled by a 3<sup>rd</sup> party agency or agencies

#### **6.1.6 Documentation**

All sponsorships must be documented and arranged in a fixed term. A legally binding agreement must be entered into for each sponsorship arrangement consistent with the size, complexity and scope of the sponsorship and in accordance with the Regional Municipality's protocol of procedures and delegations associated with agreements.

Sponsorships over \$ 3,500 per year will require a contract. In these cases, the Regional Municipality shall consult with the legal services to ensure appropriate terms and conditions are being identified.

#### **6.1.7 Evaluation**

Sponsorship and advertising opportunities will be evaluated to determine fit and alignment to the Regional Municipality's image, values and brand and to assess that all provisions in the policy are satisfied.

Ethical scans will be conducted on all sponsorships \$3,500 or more in value.

#### **6.1.8 Review**

The sponsorship and advertising policy shall be reviewed on an annual basis in the first two years of the program start up.

### **7.0 RELATED POLICIES**

Cape Breton Regional Municipality Signage By-Law

Cape Breton Regional Municipality Civic Naming Policy (Guideline) as may exist

Cape Breton Regional Municipality Heritage Bronze Plaque Naming program as may exist

Cape Breton Regional Municipality Street and Park naming policy as may exist

### **8.0 REFERENCES**

Canadian Code of Advertising Standards



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Hampton Inn Sydney

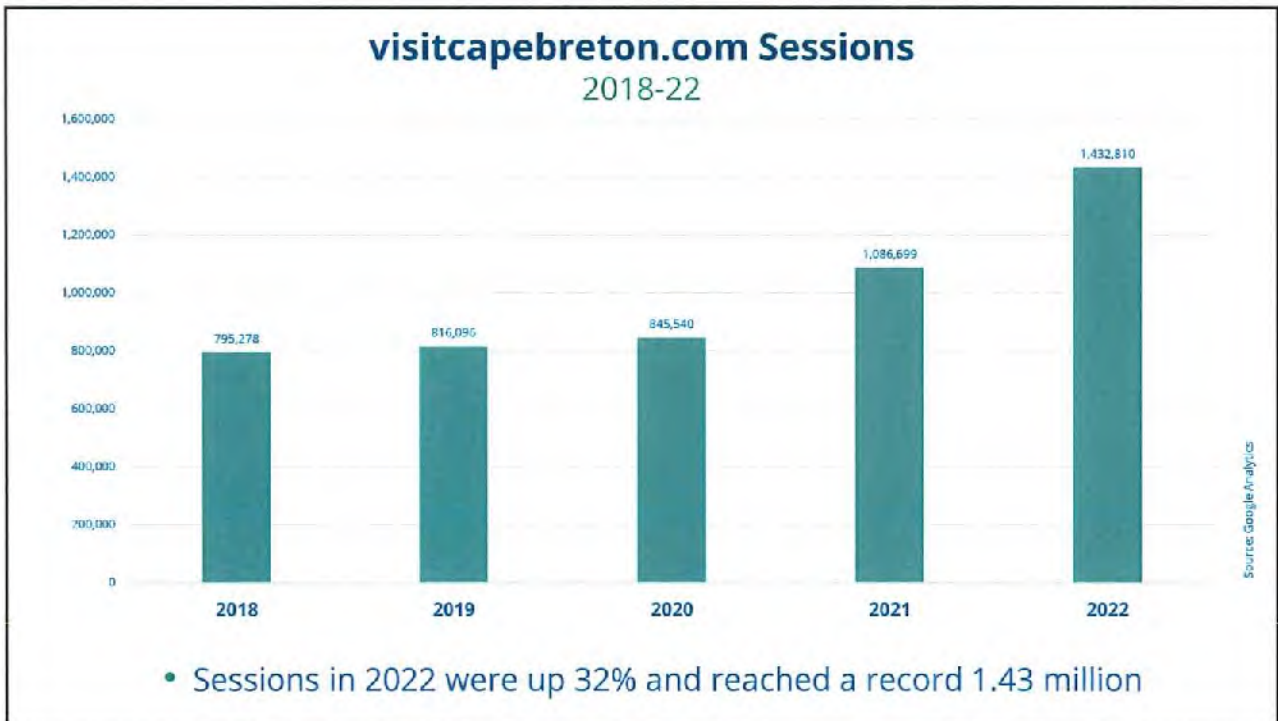
### Marketing Levy Update

- Legislature passed new amendments to establish new rules for levies in November 2022
- New By-law drafted and provided to each municipality – to be passed on or before November 9, 2023
- Recommended 3% rate applying to all fixed-roof accommodations to come into effect January 1, 2024

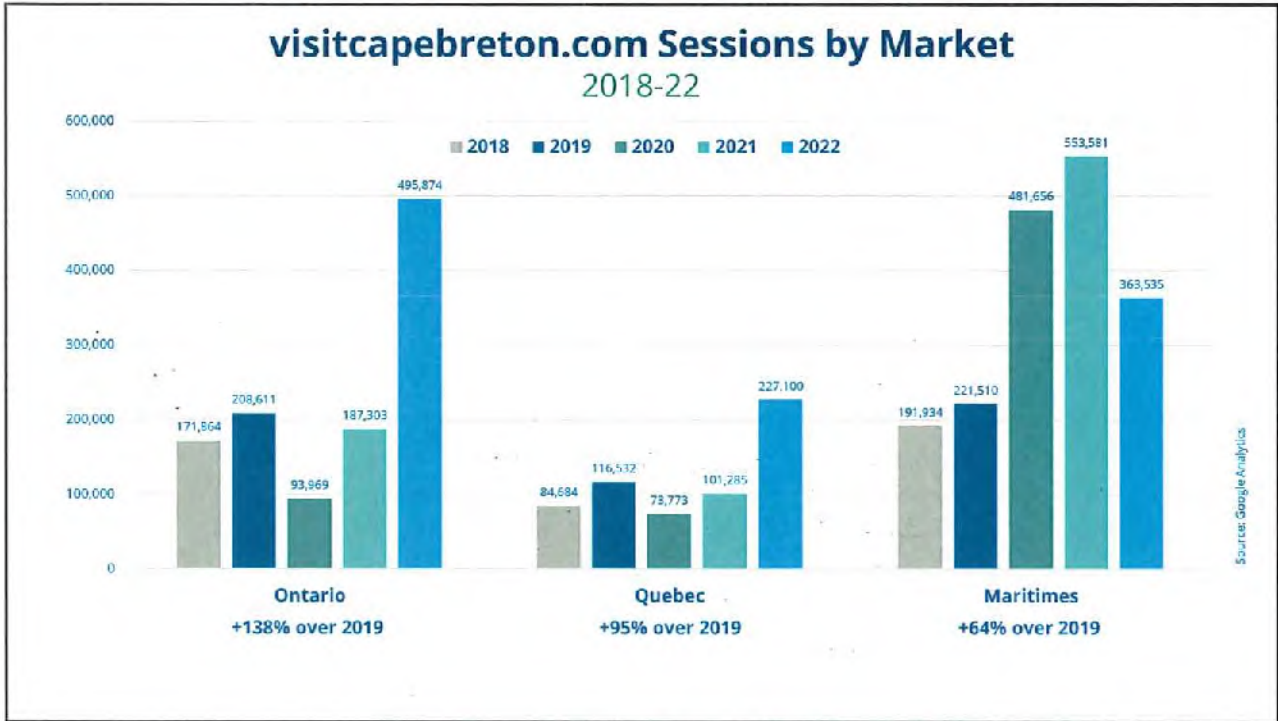
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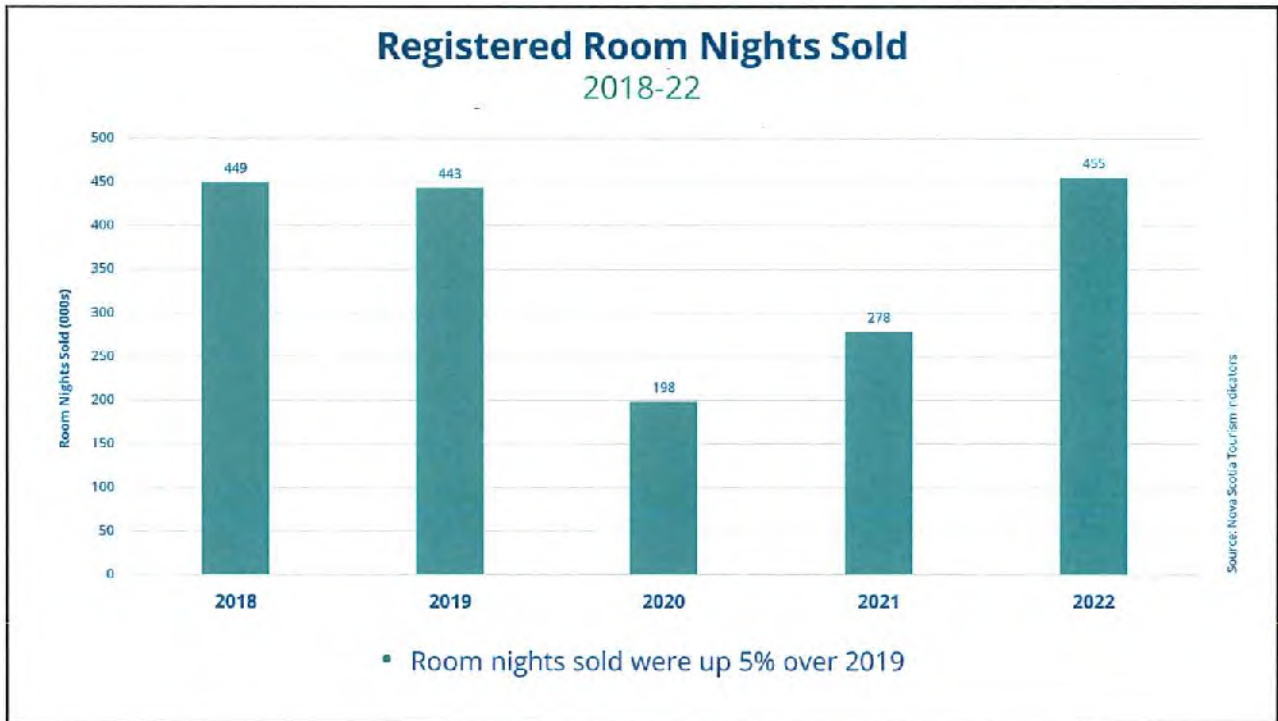
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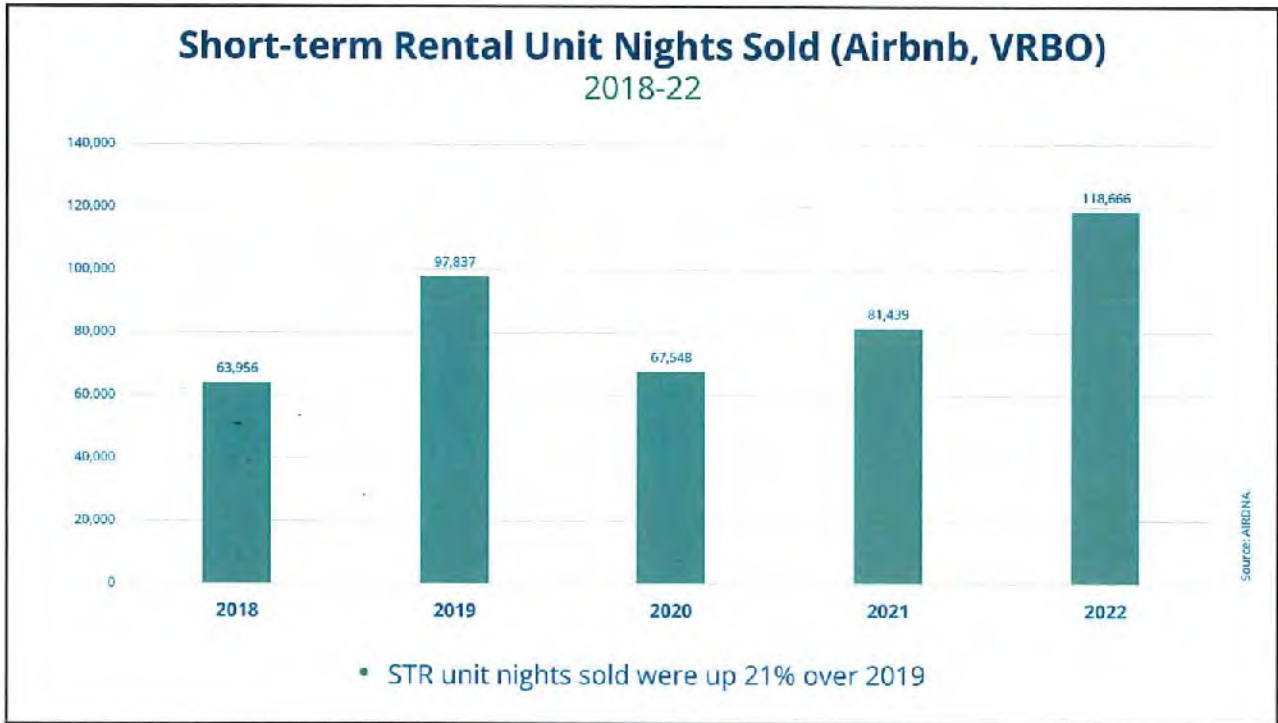
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7



## Tourism Forecast

- Economic growth projected to be 0.7% in Canada and 0.9% in the US in 2023  
- *TD Economics*
- While inflation and geo-political issues will hinder the speed of recovery, a resilience in travel will lead to full tourism spending recovery in Canada by 2024  
- *Destination Canada's Fall 2022 Tourism Outlook Report*

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## Goals

- Enhance the brand of Cape Breton Island
- Optimize domestic visitation for the greatest possible impact in all periods of the year
- Work with partners to mitigate supply side constraints
- Make strides to become a sustainable and inclusive destination

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## Research

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## Research

- Psychographic**
  - Authentic Experiencers + Cultural Explorers
- Demographic**
  - Empty nesters
  - Travel as couples
  - 45+ and young adults
  - Female planners
- Geographic**
  - Ontario
  - Maritimes
  - Quebec
  - Western Canada

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**Research Highlight**

- Collaborate with CBU on Cape Breton Island specific research

Cape Breton Miners Museum

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**Product Innovation**

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### Product Innovation Highlights

- Support Mi'kmaw partners in their continued development
- Elevate the overall experience to meet the expectations of the target audience
- Continue to grow winter and shoulder seasons
- Develop niche markets with growth potential

Devil's Hill Falls

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### Marketing

The Blixten

15



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## Marketing Highlights

- Continue strong digital marketing program with a focus on increasing engagement
- Leverage technology for increased effectiveness
- Reduce investment in printed materials
- Enhance our brand identity

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18

Mobility Cup, Northern Yacht Club

### Events Highlights

1. Evolve Events Cape Breton program to focus of attraction, creation and innovation of events
2. Continue community festivals and events program
3. Position the Island as a premier small meetings (500 people or less) and corporate retreats destination

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**Destination Development**

**2030 Vision:**

Cape Breton Island is a four-season, sustainable and smart tourism destination that provides positive benefits and wealth creation opportunities for residents, tourism operators, stakeholder organizations and ancillary businesses, the public sector and visitors. Through nurturing and celebrating cultural expression, authentic experiences, culinary offerings, events and the abundance of natural beauty and outdoor adventure opportunities, the Island's position as the #1 Island in North America is continually fortified. Education and training, research and innovation support the development of dynamic tourism clusters that support and leverage our tourism industry's growth.

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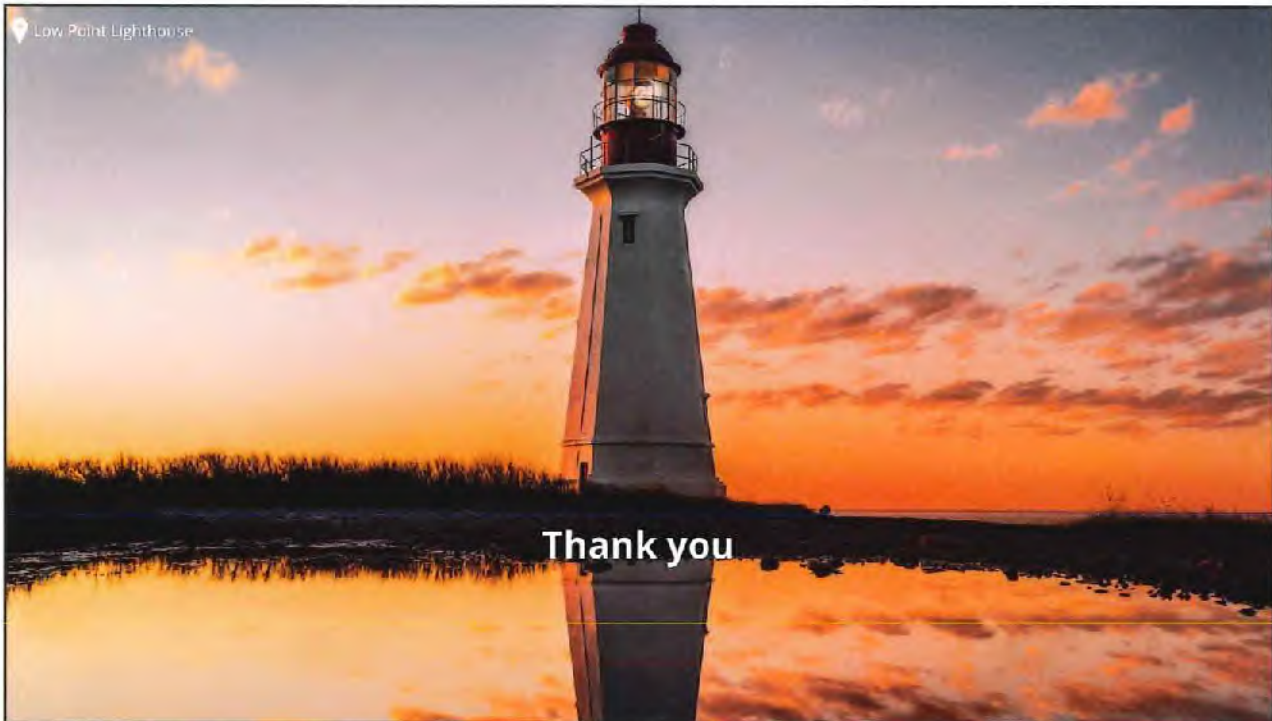


Bras d'Or Lake

## Destination Development Highlights

1. Work with partners to address the labour shortage
2. Develop a sustainable tourism plan for Cape Breton Island
3. Enhance the position of Cape Breton Island as a marine tourism destination

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Low Point Lighthouse

Thank you

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Revenue	Year To Date Assigned	11 Month Budget	11 Month Budget Variance	Annual Budget	Annual Budget Remaining
Total Taxes	108,979,416	107,636,233	1,343,183	117,421,345	8,441,929
Total Federal Government	2,826,577	2,826,577	-	3,083,539	256,962
Total Federal Government Agencies	666,302	666,283	19	726,854	60,552
Total Provincial Government	1,840,493	1,840,493	-	2,007,810	167,318
Total Provincial Government Agencies	3,268,563	3,104,511	164,052	3,386,739	118,176
Total Services to Other Local Government	898,250	898,250	-	979,909	81,659
Total Transit	1,992,028	1,889,786	102,242	2,100,000	107,972
Total Environmental Development Services	278,241	229,625	48,616	250,500	(27,741)
Total Licenses & Permits	122,994	138,417	(15,422)	151,000	28,006
Total Fines & Fees	602,179	790,554	(188,374)	862,422	260,243
Total Rentals	539,429	537,329	2,100	586,177	46,748
Total Concessions & Franchises	857,454	617,667	239,788	702,000	(155,464)
Total Interest on Taxes	2,809,019	1,388,750	1,420,269	1,515,000	(1,294,019)
Total Finance Revenue	39,845	27,500	12,345	30,000	(9,845)
Total Solid Waste Revenue	2,707,030	2,620,833	86,197	2,825,000	117,970
Total Recreation & Cultural Service Programs	891,570	996,604	(105,034)	1,118,500	226,930
Total Water Utility Charges	4,538,884	4,538,884	-	4,951,510	412,626
Total Unconditional Transfers	14,530,980	14,516,185	14,796	15,835,838	1,304,858
Total Conditional Transfers	3,194,439	3,194,439	-	3,689,842	495,404
Total Extraordinary Revenue	4,552,133	-	4,552,133	-	(4,552,133)
<b>Year To Date Assigned</b>	<b>\$ 156,135,827</b>	<b>\$ 148,458,918</b>	<b>\$ 7,676,909</b>	<b>\$ 162,223,985</b>	<b>\$ 6,088,158</b>

Departmental

Reviewed

**Summary**

**Statement of Expenditures**

**February 28, 2023**

Expenditures	Year to date Expended	11 Month Budget	11 Month Budget Variance	Annual Budget	Annual Budget Remaining
Legislative	1,381,378	1,494,485	113,107	1,611,016	229,796
Administration	446,108	432,754	(13,355)	481,819	55,520
Finance	2,914,744	3,218,160	303,416	3,413,905	499,161
Legal	2,170,293	2,297,955	127,662	2,353,597	183,304
Human Resources	1,158,598	1,285,058	126,461	1,393,597	234,999
Technology & Communications	3,437,632	3,627,806	190,175	3,984,042	556,786
Municipal Clerk	381,303	405,422	24,118	571,000	189,697
Fiscal Services	29,449,606	29,651,632	202,026	32,363,405	2,913,799
Police Services	25,172,648	25,578,966	406,318	27,870,130	2,697,482
Fire Services (Incl EMO)	17,491,736	17,194,971	(296,766)	18,642,740	1,151,004
Engineering & Public Works	57,081,140	47,997,432	(9,083,708)	52,927,051	(4,154,089)
Planning	2,749,166	3,055,705	306,540	3,560,909	812,245
Facilities C200 & Arenas	3,668,104	3,241,609	(426,890)	3,496,799	(163,225)
Parks & Grounds	3,187,259	2,962,860	(224,399)	3,210,874	23,615
Buildings	3,302,178	3,231,384	(70,794)	3,489,843	157,827
Recreation	2,204,132	2,464,761	260,628	2,853,260	649,128
<b>Total expended to date</b>	<b>\$ 156,196,026</b>	<b>\$ 148,140,958</b>	<b>\$ (8,055,462)</b>	<b>\$ 162,223,987</b>	<b>\$ 6,037,047</b>

Departmental

Reviewed

**Legislative**

**Statement of Expenditures**

**February 28, 2023**

Legislative	Year to date Expended	11 Month Budget	11 Month Budget Variance	Annual Budget	Annual Budget Remaining
6000 WAGES/SALARIES	968,173	1,003,374	35,202	1,085,632	117,459
6010 BENEFITS	159,980	179,201	19,220	194,134	34,154
6030 TRAVEL/CONFERENCES	73,303	110,917	37,614	121,000	47,697
6040 PROF MEM/DUES & FEES	87,719	88,000	281	88,000	281
6050 OFFICE SUPPLIES	4,893	11,367	6,474	12,400	7,507
6060 OFFICE EQUIPMENT	2,854	5,042	2,188	5,500	2,646
6080 ADVERTISING	5,054	13,292	8,237	14,500	9,446
6100 COURIER	-	229	229	250	250
6110 TELEPHONE/FAX	25,852	29,190	3,338	31,200	5,348
6120 PUBL./SUBSCRIPTIONS	3,295	2,300	(994)	2,300	(995)
6130 COMPUTER HARDWARE	1,439	4,809	3,370	6,600	5,161
6150 MEETING EXPENSES	23,962	26,110	2,148	27,500	3,538
6170 PROMOTION	20,915	20,655	(261)	22,000	1,085
8100 PROFESSIONAL SERVICES	3,780	-	(3,780)	-	(3,780)
8165 STORM RECOVERY COST	158	-	(158)	-	(158)
<b>Total expended to date</b>	<b>\$ 1,381,378</b>	<b>\$ 1,494,485</b>	<b>\$ 113,107</b>	<b>\$ 1,611,016</b>	<b>\$ 229,796</b>

**Departmental**

**Finance**

Administration (CAO) Statement of Expenditures February 28, 2023

CAO	Year to date Expended	11 Month Budget	11 Month Budget Variance	Annual Budget	Annual Budget Remaining
6000 WAGES/SALARIES	260,563	267,280	6,717	289,192	28,629
6010 BENEFITS	44,460	47,771	3,311	51,752	7,292
6020 TRAINING/EDUCATION	201	3,025	2,824	3,300	3,099
6030 TRAVEL/CONFERENCES	11,959	13,750	1,791	15,000	3,041
6040 PROF MEM/DUES & FEES	1,695	1,695	-	1,800	105
6050 OFFICE SUPPLIES	995	2,567	1,572	2,800	1,805
6110 TELEPHONE/FAX	2,245	2,750	505	3,000	755
6120 PUBL./SUBSCRIPTIONS	-	435	435	475	475
6130 COMPUTER HARDWARE	224	-	(224)	-	(224)
6150 MEETING EXPENSES	6,096	4,500	(1,596)	4,500	(1,596)
6170 PROMOTION	6,501	5,000	(1,500)	5,000	(1,501)
8100 PROFESSIONAL SERVICE	83,980	83,980	-	105,000	21,020
8165 STORM RECOVERY COST	27,191	-	(27,191)	-	(7,382)
<b>Total expended to date</b>	<b>\$ 446,108</b>	<b>\$ 432,754</b>	<b>\$ (13,355)</b>	<b>\$ 481,819</b>	<b>\$ 55,520</b>

Departmental

Finance

	Year to date Expended	11 Month Budget	11 Month Budget Variance	Annual Budget	Annual Budget Remaining
<b>Finance</b>					
6000 WAGES/SALARIES	1,671,040	1,810,330	139,290	1,960,939	289,899
6010 BENEFITS	383,321	380,161	(3,160)	411,841	28,520
6020 TRAINING/EDUCATION	1,032	13,292	12,260	14,500	13,468
6030 TRAVEL/CONFERENCES	10,519	11,917	1,398	13,000	2,481
6040 PROF MEM/DUES & FEES	3,472	3,740	268	5,025	1,553
6050 OFFICE SUPPLIES	8,412	11,825	3,413	12,900	4,488
6060 OFFICE EQUIPMENT	4,578	9,625	5,047	10,500	5,922
6080 ADVERTISING	27,407	34,375	6,968	37,500	10,093
6090 POSTAGE	167,036	169,500	2,464	181,000	13,964
6100 COURIER	35,858	33,350	(2,508)	33,350	(2,508)
6110 TELEPHONE/FAX	13,825	16,363	2,537	17,850	4,025
6130 COMPUTER HARDWARE	11,042	12,513	1,470	13,650	2,608
6140 COMPUTER SOFTWARE	48,799	50,000	1,201	50,000	1,201
6180 COST RECOVERY	(326,698)	(314,167)	12,531	(325,000)	1,698
8010 OPERATIONAL MAT/SUPP	5,940	4,125	(1,815)	4,500	(1,440)
8100 PROFESSIONAL SERVICE	54,671	55,500	829	55,500	829
8110 CONTRACTS/AGREEMENTS	53,458	43,200	(10,258)	43,200	(10,258)
8120 LEASES	11,024	12,513	1,488	13,650	2,626
8180 TAX EXEMPT/WRITE OFF	730,009	860,000	129,992	860,000	129,991
<b>Total expended to date</b>	<b>\$ 2,914,744</b>	<b>\$ 3,218,160</b>	<b>\$ 303,416</b>	<b>\$ 3,413,905</b>	<b>\$ 499,161</b>

Departmental

Finance

**Legal**

**Statement of Expenditures**

**February 28, 2023**

	Year to date Expended	11 Month Budget	11 Month Budget Variance	Annual Budget	Annual Budget Remaining
<b>Legal</b>					
6000 WAGES/SALARIES	388,746	398,144	9,399	431,323	42,577
6010 BENEFITS	85,849	85,730	(119)	92,874	7,025
6020 TRAINING/EDUCATION	602	5,958	5,357	6,500	5,898
6030 TRAVEL/CONFERENCES	4,256	4,256	-	4,500	244
6040 PROF MEM/DUES & FEES	12,683	14,000	1,317	14,000	1,317
6050 OFFICE SUPPLIES	2,573	3,208	635	3,500	927
6060 OFFICE EQUIPMENT	66	3,850	3,784	4,200	4,134
6070 PHOTOCOPIER LEASE	1,495	3,208	1,713	3,500	2,005
6080 ADVERTISING	3,024	2,000	(1,024)	2,000	(1,024)
6100 COURIER	487	733	246	800	313
6110 TELEPHONE/FAX	3,904	3,117	(788)	3,400	(504)
6120 PUBL./STATUTES	16,585	13,000	(3,586)	13,000	(3,585)
6130 COMPUTER HARDWARE	121	3,667	3,546	4,000	3,879
6150 MEETING EXPENSE	-	458	458	500	500
6160 LIABILITY INSURANCE	1,622,472	1,615,000	(7,472)	1,615,000	(7,472)
8100 PROFESSIONAL SERVICE	27,429	141,625	114,196	154,500	127,071
<b>Total expended to date</b>	<b>\$ 2,170,293</b>	<b>\$ 2,297,955</b>	<b>\$ 127,662</b>	<b>\$ 2,353,597</b>	<b>\$ 183,304</b>

Departmental

Finance

Human Resources

Statement of Expenditures

February 28, 2023

	Year to date Expended	11 Month Budget	11 Month Budget Variance	Annual Budget	Annual Budget Remaining
<b>Human Resources</b>					
6000 WAGES/SALARIES	818,277	838,726	20,449	908,619	90,342
6010 BENEFITS	187,326	182,426	(4,900)	197,628	10,302
6020 TRAINING/EDUCATION	1,088	9,029	7,941	9,850	8,762
6030 TRAVEL/CONFERENCES	11,585	16,042	4,457	17,500	5,915
6040 PROF MEM/DUES & FEES	1,961	1,960	-	2,000	39
6050 OFFICE SUPPLIES	11,013	13,750	2,737	15,000	3,987
6060 OFFICE EQUIPMENT	-	2,292	2,292	2,500	2,500
6080 ADVERTISING	-	2,750	2,750	3,000	3,000
6110 TELEPHONE/FAX	7,507	9,167	1,660	10,000	2,493
6120 PUBL./SUBSCRIPTIONS	-	2,750	2,750	3,000	3,000
6130 COMPUTER HARDWARE	5,305	5,500	195	6,000	695
6140 COMPUTER SOFTWARE	-	458	458	500	500
6150 MEETING EXPENSE	5,716	4,500	(1,216)	4,500	(1,216)
8100 PROFESSIONAL SERVICE	101,824	188,833	87,010	206,000	104,176
8110 CONTRACTS/AGREEMENTS	6,997	6,875	(122)	7,500	503
<b>Total expended to date</b>	<b>\$ 1,158,598</b>	<b>\$ 1,285,058</b>	<b>\$ 126,461</b>	<b>\$ 1,393,597</b>	<b>\$ 234,999</b>

Departmental

Finance

Technology Including  
911 Comm Centre

Statement of Expenditures

February 28, 2023

Technology/Communications	Year to date Expended	11 Month Budget	11 Month Budget Variance	Annual Budget	Annual Budget Remaining
6000 WAGES/SALARIES	2,080,643	2,142,330	61,687	2,320,857	240,214
6010 BENEFITS	436,501	457,578	21,077	495,710	59,209
6020 TRAINING/EDUCATION	2,076	22,458	20,382	24,500	22,424
6030 TRAVEL/CONFERENCES	16,909	12,490	(4,420)	12,625	(4,284)
6040 PROF MEM/DUES & FEES	1,789	1,766	(23)	1,800	11
6050 OFFICE SUPPLIES	7,276	5,634	(1,642)	5,800	(1,476)
6060 OFFICE EQUIPMENT	12,187	12,750	563	13,000	813
6080 ADVERTISING	2,781	1,500	(1,281)	1,500	(1,281)
6110 TELEPHONE/FAX	90,619	137,683	47,065	150,200	59,581
6130 COMPUTER HARDWARE	164,696	178,115	13,419	180,000	15,304
6140 COMPUTER SOFTWARE	312,501	314,336	1,835	425,000	112,499
6150 MEETING EXPENSE	1,902	959	(943)	1,000	(902)
7010 ELECTRICAL	9,581	8,846	(735)	9,650	69
7070 BLDG/FACILITY RENTAL	41,100	59,492	18,392	64,900	23,800
8040 COMM EQUIPMENT LINES	12,897	6,875	(6,022)	7,500	(5,397)
8100 PROFESSIONAL SERVICES	1,529	9,167	7,638	10,000	8,471
8110 CONTRACTS/AGREEMENTS	57,621	58,250	630	62,000	4,379
8120 LEASES SAP	86,036	95,000	8,964	95,000	8,964
8130 LICENSES/PERMITS	88,614	102,578	13,964	103,000	14,386
8165 STORM COST RECOVERYT	10,376	-	(10,376)	-	-
<b>Total expended to date</b>	<b>\$ 3,437,632</b>	<b>\$ 3,627,806</b>	<b>\$ 190,175</b>	<b>\$ 3,984,042</b>	<b>\$ 556,786</b>

Departmental

Finance

**Municipal Clerk**

**Statement of Expenditures**

**February 28, 2023**

	Year to date Expended	11 Month Budget	11 Month Budget Variance	Annual Budget	Annual Budget Remaining
<b>Municipal Clerk</b>					
6000 WAGES/SALARIES	259,797	272,377	12,580	295,075	35,278
6010 BENEFITS	61,323	57,601	(3,722)	62,400	1,077
6020 TRAINING/EDUCATION	2,876	5,042	2,165	5,500	2,624
6030 TRAVEL/CONFERENCES	3,168	5,958	2,790	6,500	3,332
6040 PROF MEM/DUES & FEES	636	665	28	725	89
6050 OFFICE SUPPLIES	2,524	2,750	226	3,000	476
6060 OFFICE EQUIPMENT	903	3,667	2,764	4,000	3,097
6070 PHOTOCOPY SUPPLIES	17,053	22,000	4,947	24,000	6,947
6080 ADVERTISING	-	688	688	750	750
6100 COURIER	113	688	574	750	637
6110 TELEPHONE/FAX	2,685	2,750	65	3,000	315
6120 PUBL./SUBSCRIPTIONS	1,607	1,650	43	1,800	193
6130 COMPUTER HARDWARE	3,272	5,958	2,686	6,500	3,228
6140 COMPUTER SOFTWARE	9,129	9,129	-	42,500	33,371
6150 MEETING EXPENSES	16,216	14,500	(1,716)	14,500	(1,716)
8110 CONTRACTS/AGREEMENTS	-	-	-	100,000	100,000
<b>Total expended to date</b>	<b>\$ 381,303</b>	<b>\$ 405,422</b>	<b>\$ 24,118</b>	<b>\$ 571,000</b>	<b>\$ 189,697</b>

Departmental

Finance

**Fiscal Services**

**Statement of Expenditures**

**February 28, 2023**

Fiscal Services	Year to date Expended	11 Month Budget	11 Month Budget Variance	Annual Budget	Annual Budget Remaining
9010 INT SHIRT TERM BORROW	175,267	355,907	180,639	388,262	212,995
9020 INT ON DEBT	1,223,689	1,223,689	-	1,223,689	-
9051 PRINC ON DEBT	8,416,443	8,416,443	-	8,416,443	-
9052 DEBT/CAP BOND DISC	-	-	-	98,000	98,000
9090 BANK CHARGES	68,705	60,000	(8,705)	60,000	(8,705)
9200 ALLOWANCE FOR UNCOL. TAXES	-	-	-	800,000	800,000
9420 APPROP TO CAPITAL FUND	82,500	82,500	-	90,000	7,500
9430 APPROP TO B.I.D.C.	172,493	157,347	(15,147)	171,651	(842)
9600 PROV. CORRECTIONS	966,668	1,012,013	45,345	1,104,014	137,346
9610 CB REG. HOUSING	2,203,649	2,203,649	-	2,403,981	200,332
9620 REGIONAL LIBRARY	645,150	645,150	-	703,800	58,650
9630 CB/MIC. SCHOOL BOARD	14,240,071	14,239,965	(106)	15,534,507	1,294,436
9640 PROPERTY ASSESSMENT	1,254,970	1,254,970	-	1,369,058	114,088
<b>Total expended to date</b>	<b>\$ 29,449,606</b>	<b>\$ 29,651,632</b>	<b>\$ 202,026</b>	<b>\$ 32,363,405</b>	<b>\$ 2,913,799</b>

Departmental

Finance

	Year to date Expended	11 Month Budget	11 Month Budget Variance	Annual Budget	Annual Budget Remaining
<b>Police Services</b>					
GL 6000, 6010, & 6011 WAGES & BENEFITS NET OF COST	22,043,593	22,734,996	691,403	24,628,305	2,584,712
RECOVERY					
6020 TRAINING/EDUCATION	147,983	91,867	(56,317)	100,000	(47,983)
6030 TRAVEL/CONFERENCES	45,176	64,167	18,991	70,000	24,824
6040 PROF MEM/DUES & FEES	3,738	2,500	(1,238)	2,500	(1,238)
6050 OFFICE SUPPLIES	46,888	40,000	(6,888)	40,000	(6,888)
6060 OFFICE EQUIPMENT	56,058	45,000	(11,058)	45,000	(11,058)
6070 PHOTOCOPI SUPPLIES	10,533	14,867	4,133	16,000	5,467
6080 ADVERTISING	4,301	4,583	282	5,000	699
6090 POSTAGE & 100 COURIER	14,793	14,793	-	15,000	207
6110 TELEPHONE/FAX	184,580	192,500	7,920	210,000	25,420
6120 PUBL./SUBSCRIPTIONS	5,427	5,500	73	6,000	573
6130 COMPUTER HARDWARE	178,070	178,750	680	195,000	16,930
6140 COMPUTER SOFTWARE	81,805	119,167	37,362	130,000	48,195
6150 MEETING EXPENSES	13,069	11,500	(1,569)	11,500	(1,569)
6170 PROMOTION	9,069	10,083	1,015	11,000	1,931
7000 HEAT	29,598	22,917	(6,682)	25,000	(4,598)
7010 ELECTRICAL	85,840	101,154	15,315	110,350	24,510
7020 WATER	5,262	9,167	3,904	10,000	4,738
7030 BLDG/FACILITY MAINT	113,209	83,000	(30,209)	83,000	(30,209)
7040 BLDG/FACILITY REPAIR	21,490	15,000	(6,490)	15,000	(6,490)
7060 BLDG/FACILITY RENOV	63,899	15,000	(48,899)	15,000	(48,899)
7070 BLDG/FACILITY RENTAL	21,016	22,917	1,901	25,000	3,984
7110 SECURITY	-	1,833	1,833	2,000	2,000
7500 VEH/EQUIP MAINT	15,389	21,102	5,713	23,020	7,631
7505 GASOLINE & DIESEL	459,474	371,250	(88,224)	405,000	(54,474)
7510 VEH/EQUIP REPAIRS	351,575	287,717	(63,858)	287,717	(63,858)
7530 VEH/EQUIP REPLACEMENT	325,032	325,032	-	580,000	254,968
7540 VEH/EQUIP RENTAL	-	1,833	1,833	2,000	2,000
7550 VEH/EQUIP TOWING	2,350	4,583	2,233	5,000	2,650
8000 OPERATIONAL EQUIP	199,279	135,000	(64,279)	135,000	(64,279)
8010 OPERATIONAL MAT/SUPP	150,502	135,000	(15,502)	135,000	(15,502)
8020 MAINTENANCE EQUIP	3,197	6,939	3,743	7,570	4,373
8090 UNIFORMS/CLOTHING	154,530	160,417	5,886	175,000	20,470
8100 PROFESSIONAL SERVICE	155,303	135,000	(20,303)	135,000	(20,303)
8110 CONTRACTS/AGREEMENTS	16,971	27,500	10,529	30,000	13,029
8125 MAJOR INVESTIGATIONS	100,399	118,404	18,005	128,168	28,769
8150 GRANTS/SUBS TO ORG	48,331	48,330	-	50,000	1,669
8165 STORM RECOVERY COST	4,900	-	(4,900)	-	(4,900)
<b>Total expended to date</b>	<b>\$ 25,172,648</b>	<b>\$ 25,578,966</b>	<b>406,318</b>	<b>\$ 27,870,130</b>	<b>\$ 2,687,482</b>

Departmental

Finance

**Police Services**

**Statement of Revenue**

**February 28 2023**

Police Services Revenue	Year to date Assigned	11 Month Budget	11 Month Budget Variance	Annual Budget	Annual Budget Remaining
4751 RECORDS INQUIRIES	132,629	96,250	36,379	105,000	(27,629)
5151 FINES	132,597	206,250	(73,653)	225,000	92,403
<b>Total Revenue to date</b>	<b>\$ 265,226</b>	<b>\$ 302,500</b>	<b>\$ (37,274)</b>	<b>\$ 330,000</b>	<b>\$ 64,774</b>

Departmental

Finance

	Year to date Expended	11 Month Budget	11 Month Budget Variance	Annual Budget	Annual Budget Remaining
<b>Fire Services Including EMO</b>					
6000 WAGES/SALARIES	6,281,221	5,831,212	(450,009)	6,328,382	47,161
6010 BENEFITS	1,217,548	1,266,704	49,156	1,374,765	157,217
6011 MISC. BENEFITS	4,404	24,734	20,330	26,982	22,578
6020 TRAINING/EDUCATION	69,316	155,273	85,957	169,389	100,073
6030 TRAVEL/CONFERENCES	44,680	43,600	(1,081)	43,600	(1,080)
6040 PROF MEM/DUES & FEES	11,493	11,493	-	12,299	806
6050 OFFICE SUPPLIES	14,748	11,650	(3,097)	11,650	(3,098)
6060 OFFICE EQUIPMENT	7,931	11,871	3,940	12,950	5,019
6080 ADVERTISING	7,179	5,350	(1,828)	5,350	(1,829)
6110 TELEPHONE/FAX	32,777	37,010	4,232	40,374	7,597
6120 PUBL./SUBSCRIPTIONS	1,183	2,475	1,292	2,700	1,517
6130 COMPUTER HARDWARE	7,835	10,548	2,713	11,507	3,672
6140 COMPUTER SOFTWARE	594	38,872	38,278	42,406	41,812
6150 MEETING EXPENSES	6,623	4,104	(2,525)	4,104	(2,525)
6170 PROMOTION	22,637	22,637	-	23,900	1,263
7000 HEAT	99,019	93,958	(5,061)	102,500	3,481
7010 ELECTRICAL	77,635	62,926	(14,709)	68,647	(8,988)
7020 WATER	34,356	28,786	(5,570)	31,403	(2,953)
7030 BLDG/FACILITY MAINT	77,407	49,252	(28,156)	53,729	(23,678)
7040 BLDG/FACILITY REPAIR	22,657	20,399	(2,259)	22,253	(404)
7060 BLDG/FACILITY RENOV	4,393	4,583	190	5,000	607
7500 VEH/EQUIP MAINT.	261,741	183,333	(78,407)	200,000	(61,741)
7505 GASOLINE/DIESEL	64,304	53,316	(10,988)	58,163	(6,141)
7530 VEH/EQUIP REPLACEMENT	14,729	80,208	65,479	87,500	72,771
7560 VEH/EQUIP GEN SUPPLY	5,466	14,667	9,201	16,000	10,534
8000 OPERATIONAL EQUIP	212,995	370,552	157,556	404,238	191,243
8010 OPERATION MAT/SURP	143,570	42,478	(101,091)	46,340	(97,230)
8020 MAINTENANCE EQUIP	39,208	47,040	7,832	51,316	12,108
8040 COMM EQUIPMENT LINES	4,618	4,380	(238)	4,380	(238)
8090 UNIFORMS/CLOTHING	62,045	70,927	8,882	77,375	15,330
8100 PROFESSIONAL SERVICE	8,622	8,538	(84)	8,538	(84)
8110 CONTRACTS/AGREEMENTS	112,366	91,938	(20,428)	91,938	(20,428)
8120 LEASES	118,103	104,355	(13,748)	113,842	(4,261)
8130 LICENSES/PERMITS	15,280	18,387	3,107	18,387	3,107
8150 GRANTS/SUBS TO ORG	1,880,730	1,880,730	-	1,994,449	113,719
8195 WATER SUPPLY & HYDR	6,486,692	6,486,685	(7)	7,076,384	589,692
8165 STORM RECOVERY COST	15,626	-	(15,626)	-	(15,626)
<b>Total expended to date</b>	<b>\$ 17,491,736</b>	<b>\$ 17,194,971</b>	<b>\$ (296,766)</b>	<b>\$ 18,642,740</b>	<b>\$ 1,151,004</b>

Departmental

Finance

**Municipal Services Agreement**

**Statement of Revenue**

**February 28, 2023**

<b>Fire Services Revenue</b>	<b>Year to date Assigned</b>	<b>11 Month Budget</b>	<b>11 Month Budget Variance</b>	<b>Annual Budget</b>	<b>Annual Budget Remaining</b>
4776 PROV NS FIRE PROTECTION GRANT	163,871	163,871	-	178,769	14,897
4776 MEMBERTOU MUNICIPAL SERVICES AGRMNT	734,379	734,379	-	801,140	66,762
<b>Total Revenue to date</b>	<b>\$ 898,250</b>	<b>\$ 898,250</b>	<b>\$ -</b>	<b>\$ 979,909</b>	<b>\$ 81,659</b>

Departmental

Finance

**Engineering and Public Works Actuals to February 28, 2023**

<b>REVENUE</b>	<b>Year to date Expended</b>	<b>11 Month Budget</b>	<b>11 Month Budget Variance</b>	<b>Annual Budget</b>	<b>Annual Budget Remaining</b>	<b>% of Annual Budget</b>
TRANSIT	1,992,028	1,889,786	102,242	2,100,000	(107,972)	0.95
SOLIDWASTE TIP FEES	2,330,286	2,245,833	84,453	2,450,000	(119,714)	0.95
SOLIDWASTE COST RECOVERIES	376,744	375,000	1,744	375,000	1,744	1.00
SEWER PERMIT FEES	86,435	91,667	(5,232)	100,000	(13,565)	0.86
WATER UTILITY ADMIN FEE	4,538,884	4,538,884	-	4,951,510	(412,626)	0.92
<b>TOTAL PW REVENUES</b>	<b>9,324,377</b>	<b>9,141,170</b>	<b>183,207</b>	<b>9,976,510</b>	<b>(652,133)</b>	<b>0.93</b>
<b>EXPENDITURES</b>						
ADMINISTRATION	3,757,120	3,845,837	88,717	4,418,960	661,840	0.85
ENGINEERING	664,681	722,871	58,190	787,624	122,943	0.84
CENTRAL DIVISION	9,009,986	7,469,273	(1,540,714)	8,343,710	(666,276)	1.08
EAST DIVISION	9,391,963	6,769,307	(2,622,656)	7,423,644	(1,968,319)	1.27
NORTH DIVISION	3,018,948	3,145,886	126,937	3,431,329	412,381	0.88
SOLID WASTE	15,978,026	13,253,735	(2,724,291)	14,431,318	(1,546,708)	1.11
MECHANICAL FLEET	5,031,544	3,813,620	(1,217,925)	4,172,889	(858,655)	1.21
TRANSIT	7,118,987	6,264,723	(854,264)	6,855,813	(263,174)	1.04
QUALITY CONTROL	3,109,883	2,712,179	(397,704)	3,061,764	(48,119)	1.02
<b>TOTAL PW EXPENDITURES</b>	<b>57,081,140</b>	<b>47,997,432</b>	<b>(9,083,708)</b>	<b>52,927,051</b>	<b>(4,154,089)</b>	<b>1.08</b>

Signature: \_\_\_\_\_

Director of Engineering & Public Works

Chief Financial Officer

Planning Department	Year to date Expended	11 Month Budget	11 Month Budget Variance	Annual Budget	Annual Budget Remaining
6000 WAGES/SALARIES	1,219,770	1,407,833	188,063	1,525,151	305,381
6010 BENEFITS	293,548	318,625	25,077	345,177	51,629
6020 TRAINING/EDUCATION	13,149	16,792	3,643	17,500	4,351
6030 TRAVEL/CONFERENCES	17,572	11,208	(6,364)	11,500	(6,072)
6040 PROF MEM/DUES & FEES	4,304	8,327	4,023	8,900	4,596
6050 OFFICE SUPPLIES	12,166	14,708	2,543	15,500	3,334
6060 OFFICE EQUIPMENT	12,141	14,125	1,984	14,500	2,359
6080 ADVERTISING	16,231	19,708	3,477	21,500	5,269
6110 TELEPHONE/FAX	13,882	18,125	4,243	19,500	5,618
6120 PUBL./SUBSCRIPTIONS	212	733	522	800	589
6130 COMPUTER HARDWARE	13,567	12,041	(1,525)	12,500	(1,067)
6140 COMPUTER SOFTWARE	11,184	13,018	1,834	14,500	3,316
6150 MEETING EXPENSE	2,359	1,788	(572)	1,950	(409)
6170 PROMOTION	10,764	36,667	25,903	40,000	29,236
7130 DEMOLITIONS	6,645	6,645	-	120,000	113,355
8000 OPERATIONAL EQUIPMENT	11,506	30,250	18,744	33,000	21,494
8010 OPERATIONAL MAT/SUPP	6,042	4,000	(2,042)	4,000	(2,042)
8090 UNIFORMS / CLOTHING	7,854	7,333	(520)	8,000	146
8100 PROFESSIONAL SERVICE	48,965	48,965	-	211,000	162,035
8110 CONTRACTS/AGREEMENTS	381,874	407,853	25,980	444,931	63,057
8130 LICENSES/PERMITS	70,497	85,000	14,503	85,000	14,503
8135 REGULATORY FEES	43,394	40,921	(2,472)	41,000	(2,394)
8150 GRANTS/SUBS TO ORG	531,041	531,041	-	565,000	33,959
8160 STORM RECOVERY COST	501	-	(501)	-	(501)
<b>Total expended to date</b>	<b>\$ 2,749,166</b>	<b>3,055,705</b>	<b>\$ 306,540</b>	<b>\$ 3,560,909</b>	<b>\$ 812,245</b>

Departmental

Finance

	Year to date Assigned	11 Month Budget	11 Month Budget Variance	Annual Budget	Annual Budget Remaining
<b>Bylaw Revenue</b>					
5112 Vendor Licenses	8,080	13,292	(5,212)	14,500	6,420
5113 Animal Licenses	2,366	10,083	(7,717)	11,000	8,634
5114 Taxi Licenses	26,113	16,500	9,613	18,000	(8,113)
5115 Vending Machine Licenses	-	6,875	(6,875)	7,500	7,500
5301 Parking Meter Revenue	87,000	256,667	(169,667)	280,000	193,000
<b>Total Bylaw Revenue</b>	\$ 123,559	\$ 303,417	\$ (179,858)	\$ 331,000	\$ 207,441
<b>Development / Planning Revenue</b>					
5101 Building Permits	227,922	183,333	44,589	200,000	(27,922)
5495 Other Sales	5,224	4,125	1,099	4,500	(724)
5102 Subdivision Fees	42,225	36,667	5,558	40,000	(2,225)
5496 Mapping Sales	-	917	(917)	1,000	1,000
5497 Lun. Amendment Fees	2,870	4,583	(1,714)	5,000	2,130
<b>Total Develop / Planning Rev</b>	\$ 278,241	\$ 229,625	\$ 48,616	\$ 250,500	\$ (27,741)
<b>Total Bylaw / Dev / Planning Revenue</b>	\$ 401,800	\$ 533,042	\$ (131,242)	\$ 581,500	\$ 179,700

Departmental

Finance

	Year to date Expended	11 Month Budget	11 Month Budget Variance	Annual Budget	Annual Budget Remaining
6000 WAGES/SALARIES	1,609,972	1,403,738	(206,234)	1,520,717	(81,174)
6010 BENEFITS	291,669	282,999	(8,670)	306,582	14,913
6020 TRAINING	2,908	4,125	1,217	4,500	1,592
6030 TRAVEL/CONFERENCES	7,733	6,000	(1,733)	6,000	(1,733)
6040 PROF MEM/DUES & FEES	1,996	2,750	754	3,000	1,004
6050 OFFICE SUPPLIES	5,504	5,900	-	6,000	496
6060 OFFICE EQUIPMENT	-	1,833	1,833	2,000	2,000
6080 ADVERTISING	4,701	4,700	-	5,000	299
6110 TELEPHONE/FAX	18,001	19,250	1,249	21,000	2,999
6130 COMPUTER HARDWARE	611	2,292	1,681	2,500	1,889
6140 COMPUTER SOFTWARE	11,211	1,000	(10,211)	1,000	(10,211)
6150 MEETING EXPENSES	3,487	2,000	(1,486)	2,000	(1,487)
7000 HEAT	161,514	68,500	(93,013)	68,500	(93,014)
7010 ELECTRICAL	504,027	536,250	32,223	585,000	80,973
7020 WATER	43,173	40,000	(3,173)	40,000	(3,173)
7030 BLDG/FACILITY MAINT	64,403	75,625	11,222	82,500	18,097
7040 BLDG/FACILITY REPAIR	71,360	60,000	(11,360)	60,000	(11,360)
7080 PLANT MAINTENANCE	79,023	79,022	-	80,000	977
7110 SECURITY	116,856	100,833	(16,022)	110,000	(6,856)
7510 VEH/EQUIP REPAIRS	21,570	11,000	(10,570)	11,000	(10,570)
8000 OPERATIONAL EQUIPMENT	36,985	8,500	(28,485)	8,500	(28,485)
8010 OPERATIONAL MAT/SUPP	133,138	165,917	32,779	181,000	47,862
8050 COST OF SALES	379,359	275,000	(104,359)	300,000	(79,359)
8090 UNIFORMS/CLOTHING	6,233	6,875	642	7,500	1,267
8100 PROFESSIONAL SERVICE	54,962	22,500	(32,462)	22,500	(32,462)
8110 CONTRACTS/AGREEMENTS	20,232	55,000	34,768	60,000	39,768
8165 STORM RECOVERY COST	17,478	-	(17,478)	-	(17,478)
<b>Total expended to date</b>	<b>\$ 3,668,104</b>	<b>\$ 3,241,609</b>	<b>\$ (426,890)</b>	<b>\$ 3,496,799</b>	<b>\$ (163,225)</b>

Departmental

Finance

	Year to date Expended	11 Month Budget	11 Month Budget Variance	Annual Budget	Annual Budget Remaining
GL 4808 Advertising Revenue	-	79,792	(79,792)	90,000	90,000
GL 5001 Ice Rentals	552,029	586,250	(34,221)	670,000	117,971
GL 5002 Public Skating	2,492	3,063	(570)	3,500	1,008
GL 5004 Arena Rental	-	-	-	-	-
GL 5005 Gym Rental	-	-	-	-	-
GL 5006 Canteen Sales	720,131	542,500	177,631	620,000	(100,131)
GL 5010 Other Revenue	137,323	75,167	62,156	82,000	(55,323)
GL 5033 Program Equipment	16,354	13,750	2,604	15,000	(1,354)
GL 5034 Facility Rentals	287,883	276,875	11,008	302,500	14,617
<b>Total Revenue To Date</b>	<b>\$ 1,716,212</b>	<b>\$ 1,577,396</b>	<b>\$ 138,816</b>	<b>\$ 1,783,000</b>	<b>\$ 66,788</b>

Departmental

Finance

**Parks and Grounds  
Operations**

**Statement of Expenditures**

**February 28, 2023**

	Year to date Expended	11 Month Budget	11 Month Budget Variance	Annual Budget	Annual Budget Remaining
<b>Parks &amp; Grounds</b>					
6000 WAGES/SALARIES	1,559,137	1,559,838	702	1,689,825	130,688
6010 BENEFITS	352,830	358,753	5,923	388,649	35,819
6011 MISC BENEFITS	17,281	2,292	(14,990)	2,500	(14,781)
6020 TRAINING/EDUCATION	2,697	5,958	3,262	6,500	3,803
6030 TRAVEL/CONFERENCES	3,500	11,688	8,187	12,750	9,250
6040 PROF MEM/DUES & FEES	-	183	183	200	200
6050 OFFICE SUPPLIES	417	1,100	683	1,200	783
6060 OFFICE EQUIPMENT	-	917	917	1,000	1,000
6080 ADVERTISING	-	183	183	200	200
6110 TELEPHONE/FAX	8,733	7,792	(942)	8,500	(233)
6130 COMPUTER HARDWARE	2,212	250	(1,961)	250	(1,962)
7000 HEAT	7,164	5,500	(1,664)	5,500	(1,664)
7010 ELECTRICAL	66,156	71,042	4,886	77,500	11,344
7020 WATER	25,264	25,000	(264)	25,000	(264)
7030 BLDG/FACILITY MAINT	7,287	5,000	(2,287)	5,000	(2,287)
7110 SECURITY	7,488	9,350	1,862	10,200	2,732
7510 VEH/EQUIP REPAIRS	-	1,008	1,008	1,100	1,100
7530 VEH/EQUIP REPLACEMENT	6,502	6,503	-	25,000	18,498
7540 VEH/EQUIP RENTAL	46,902	15,000	(31,902)	15,000	(31,902)
8000 OPERATIONAL EQUIP	44,238	32,083	(12,155)	35,000	(9,238)
8010 OPERATIONAL MAT/SUPP	594,265	370,500	(223,765)	390,000	(204,265)
8020 MAINTENANCE EQUIP	64,998	57,500	(7,498)	57,500	(7,498)
8040 COMM EQUIP LINES (GPS)	9,795	9,795	-	10,000	205
8080 STREET LIGHTS	4,145	5,042	897	5,500	1,355
8090 UNIFORMS/CLOTHING	14,194	11,000	(3,194)	12,000	(2,194)
8100 PROFESSIONAL SERV	1,966	4,583	2,618	5,000	3,034
8110 CONTRACTS & AGRMNT	230,290	385,000	154,710	420,000	189,710
8165 STORM RECOVERY COST	109,817	-	(109,817)	-	(109,817)
<b>Total expended to date</b>	<b>3,187,259</b>	<b>\$ 2,962,860</b>	<b>\$ (224,399)</b>	<b>\$ 3,210,874</b>	<b>\$ 23,615</b>

Departmental

Finance

Statement of Expenditures

Building Operations

	Year to date Expended	11 Month Budget	11 Month Budget Variance	Annual Budget	Annual Budget Remaining
<b>Buildings</b>					
6000 WAGES/SALARIES	1,349,444	1,363,946	14,502	1,477,608	128,164
6010 BENEFITS	310,060	320,109	10,049	346,785	36,725
6020 TRAINING/EDUCATION	3,165	5,042	1,877	5,500	2,335
6030 TRAVEL/CONFERENCES	3,535	1,250	(2,285)	1,250	(2,285)
6050 OFFICE SUPPLIES	435	917	482	1,000	565
6060 OFFICE EQUIPMENT	1,692	1,833	142	2,000	308
6080 ADVERTISING	661	-	(661)	-	(661)
6110 TELEPHONE/FAX	11,280	12,788	1,507	13,950	985
6120 PUBL./SUBSCRIPTIONS	423	-	(423)	-	-
6130 COMPUTER HARDWARE	-	2,750	2,750	3,000	3,000
6140 COMPUTER SOFTWARE	-	5,958	5,958	6,500	6,500
7000 HEAT	161,263	105,000	(56,263)	105,000	(56,263)
7010 ELECTRICAL	477,195	465,208	(11,987)	507,500	25,737
7020 WATER	35,186	26,208	(6,978)	28,500	(6,410)
7030 BLDG/FACILITY MAINT	15,479	38,958	23,480	42,500	19,865
7060 BLDG/FACILITY RENOV	81,303	91,667	10,364	100,000	19,128
7070 BLDG/FACILITY RENTAL	187,286	188,008	722	205,100	(1,759)
7080 PLANT MAINTENANCE	6,940	14,208	7,268	15,500	8,560
7100 MAINT. TOOLS/EQUIP	5,798	3,208	(2,590)	3,500	(2,298)
7110 SECURITY	51,096	50,417	(679)	55,000	3,904
7420 PROPERTY TAXES	27,468	36,500	9,032	36,500	9,032
7540 VEH/EQUIP RENTAL	2,856	2,292	(565)	2,500	(356)
8000 OPERATIONAL EQUIP	-	2,292	2,292	2,500	2,500
8010 OPERATIONAL MATS/SUPP	101,651	110,458	8,808	120,500	18,200
8020 MAINTENANCE EQUIP	-	2,750	2,750	3,000	3,000
8040 COMM EQUIP LINES (GPS)	3,443	4,033	591	4,400	957
8090 UNIFORMS/CLOTHING	2,312	5,958	3,647	6,500	4,188
8100 PROFESSIONAL SERVICE	106,203	80,000	(26,203)	80,000	(26,203)
8110 CONTRACTS/AGREEMENTS	287,132	229,167	(57,966)	250,000	(34,469)
8120 LEASES	-	2,292	2,292	2,500	2,500
8130 LICENSES/PERMITS	903	917	14	1,000	97
8150 GRANTS/SUBS TO ORG	55,000	55,000	-	60,000	5,000
8165 STORM RECOVERY COST	12,552	-	(12,552)	-	(12,552)
<b>Total expended to date</b>	<b>\$ 3,302,178</b>	<b>\$ 3,231,384</b>	<b>\$ (70,794)</b>	<b>\$ 3,489,643</b>	<b>\$ 157,827</b>

Departmental

Finance

**Recreation Cultural Services**

**Statement of Expenditures**

**February 28, 2023**

Recreation/Cultural Services	Year to date Expended	11 Month Budget	11 Month Budget Variance	Annual Budget	Annual Budget Remaining
GL 6000, 6010, & 6011 Wages & Benefits Including Summer Students	1,063,525	1,175,537	112,012	1,273,498	209,973
6020 TRAINING/EDUCATION	7,015	14,667	7,652	16,000	8,985
6030 TRAVEL/CONFERENCES	11,641	22,917	11,275	25,000	13,359
6040 PROF MEM/DUES & FEES	364	3,208	2,844	3,500	3,136
6050 OFFICE SUPPLIES	5,412	5,500	88	6,000	588
6060 OFFICE EQUIPMENT	5,013	7,333	2,320	8,000	2,987
6080 ADVERTISING	45,243	64,167	18,924	70,000	24,757
6110 TELEPHONE/FAX	7,968	10,083	2,116	11,000	3,032
6120 PUBL./SUBSCRIPTIONS	41	183	142	200	159
6130 COMPUTER HARD/SOFTWARE	4,069	6,417	2,347	7,000	2,931
7070 BLDG/FACILITY RENTAL	36,181	42,167	5,986	46,000	9,819
8000 OPERATIONAL MAT/SUPPLY	161,260	161,260	-	175,000	13,740
8025 COMMUNITY EVENTS	212,162	307,083	94,922	335,000	122,838
8150 SCHOLARSHIPS	20,000	20,000	-	20,000	-
8160 SPECIAL EVENTS & FESTIVALS	275,994	275,995	-	356,562	80,568
8170 OPERATING GRANTS POLICY	348,245	348,245	-	500,500	152,255
<b>Total expended to date</b>	<b>\$ 2,204,132</b>	<b>\$ 2,464,761</b>	<b>\$ 260,628</b>	<b>\$ 2,853,260</b>	<b>\$ 649,128</b>

Departmental

Finance

Recreation/Cultural Services	Year to date Assigned	11 Month Budget	11 Month Budget Variance	Annual Budget	Annual Budget Remaining
5031 PROGRAM REVENUE	30,000	30,000	-	30,000	-
5034 FACILITY RENTALS	2,812	6,875	(4,063)	7,500	4,688
<b>Total Revenue To Date</b>	<b>\$ 32,812</b>	<b>\$ 36,875</b>	<b>\$ (4,063)</b>	<b>\$ 37,500</b>	<b>\$ 4,688</b>

Departmental

Finance

Cape Breton Regional Municipality Water Utility  
Statement of Operations - period ending February 28, 2023

	Actual February 28, 2022	Budget February 28, 2022	Variance February 28, 2022	Total Annual Budget 2022-2023
<b>Revenue</b>				
Operating:				
Metered Sales	17,908,273	17,617,067	291,206	19,218,619
Public Fire Protection	6,486,692	6,486,692	0	7,076,391
Interest on Overdue Accounts	708,223	320,833	387,390	350,000
Other Operating Revenue	8,208	60,500	(52,292)	66,000
	<u>25,111,396</u>	<u>24,485,092</u>	<u>626,304</u>	<u>26,711,010</u>
<b>Expenditures</b>				
Operating Expenses				
Source of Supply	413,482	492,746	79,264	537,541
Power and Pumping	1,558,120	1,817,349	259,229	1,982,563
Water Treatment	4,312,124	4,490,999	178,875	4,899,272
Transmission & Distribution	4,764,045	4,503,004	(261,041)	4,912,368
Administration & General	2,599,856	3,081,934	482,078	3,362,110
Depreciation	3,529,167	3,529,167	(0)	3,850,000
Taxes	1,738,210	1,870,739	132,528	2,040,806
	<u>18,915,004</u>	<u>19,785,938</u>	<u>870,934</u>	<u>21,584,660</u>
<b>Total Operating Expenses</b>				
	<u>18,915,004</u>	<u>19,785,938</u>	<u>870,934</u>	<u>21,584,660</u>
<b>Operating Profit/(Loss)</b>	<u>6,196,392</u>	<u>4,699,154</u>	<u>1,497,237</u>	<u>5,126,350</u>

Cape Breton Regional Municipality Water Utility  
Statement of Operations - period ending February 28, 2023

	Actual February 28, 2022	Budget February 28, 2022	Variance February 28, 2022	Total Annual Budget 2022-2023
<b>Non Operating Revenue</b>				
Debt Charge Income	-	-	-	-
Interest Income	-	-	-	-
Amortization of Deferred Capital contribution	273,629	273,629	0	298,504
<b>Total Non Operating Revenue</b>	273,629	273,629	0	298,504
<b>Non Operating Expenses</b>				
Short term interest charges	187,074	187,074	(0)	204,081
<b>Debt Charges</b>				
Principal	3,267,458	3,267,458	0	3,564,500
Interest	977,022	977,022	(0)	1,065,842
Amortization of Debt Discount	34,019	34,019	0	37,112
Capital Expenditures out of operations	1,145,833	1,145,833	0	1,250,000
<b>Total Non Operating Expenses</b>	5,611,406	5,611,407	1	6,121,535
<b>Non- Operating Profit/(Loss)</b>	(5,337,777)	(5,337,778)	1	(5,823,031)
<b>TOTAL UTILITY REVENUES (OPERATING &amp; NON-OPERATING)</b>	25,385,025	24,758,721	626,304	27,009,514
<b>TOTAL UTILITY EXPENSES (OPERATING &amp; NON-OPERATING)</b>	24,526,410	25,397,345	870,935	27,706,195
<b>CBRM WATER UTILITY PROFIT/(LOSS)</b>	858,615	(638,624)	1,497,239	(696,681)

## Port of Sydney Development Corporation

February 28, 2023 Income Statement

	This Year Actual	This Year Budget	Variance to Budget	Annual Budget
Wharfage and Berthage	627,250.08	575,513.39	51,736.69	601,293.38
Event Revenue	86,727.90	45,950.00	40,777.90	46,750.00
Miscellaneous Revenue	7,952.70	4,500.00	3,452.70	4,600.00
Storage and Rental	269,125.59	279,427.36	(10,301.77)	290,694.04
Passenger tax	876,697.00	785,622.75	91,074.25	785,622.75
Security/Traffic Control	269,334.77	216,785.62	52,549.15	219,642.21
Government Grants	40,913.28	0.00	40,913.28	10,000.00
Craft Market Revenue	67,278.40	36,473.25	30,805.15	36,473.25
Gain on Disposal of Assets	6,500.00	0.00	6,500.00	0.00
	<u>2,251,779.72</u>	<u>1,944,272.37</u>	<u>307,507.35</u>	<u>1,995,075.63</u>
Wages	531,057.51	583,485.00	(52,427.49)	656,961.00
Benefits	153,235.79	115,344.47	37,891.32	129,873.21
Professional Fees	47,607.60	44,578.00	3,029.60	47,328.00
Advertising & Promotions	15,020.57	16,500.00	(1,479.43)	17,750.00
Cruise Activities	31,292.65	32,000.00	(707.35)	32,000.00
Dues & Membership Fees	25,369.55	23,309.96	2,059.59	23,539.96
Event Expense	13,561.69	2,600.00	10,961.69	2,600.00
Insurance	62,482.83	40,900.00	21,582.83	56,800.00
Interest & Bank Charges	4,919.66	3,620.00	1,299.66	3,870.00
Office & Admin	14,994.20	10,654.00	4,340.20	11,287.00
Office Rent	47,960.00	47,960.00	0.00	52,320.00
Miscellaneous	1,806.56	4,750.00	(2,943.44)	5,100.00
Repairs & Maintenance	192,599.50	172,134.59	20,464.91	181,231.24
Repairs -JHCP	81,334.62	80,000.00	1,334.62	80,000.00
Travel	13,285.19	10,500.00	2,785.19	10,500.00
Utilities	179,405.08	152,995.00	26,410.08	169,320.00
Bad Debts	0.00	2,000.00	(2,000.00)	2,000.00
Security Expense	166,908.19	157,226.86	9,681.33	160,435.86
Leasehold Improvements	4,600.35	2,000.00	2,600.35	2,000.00
	<u>1,587,441.54</u>	<u>1,502,557.88</u>	<u>84,883.66</u>	<u>1,644,916.27</u>
	664,338.18	441,714.49	222,623.69	350,159.36
Less Amortization	<u>(366,666.63)</u>	<u>(366,666.63)</u>	0.00	<u>(400,000.00)</u>
	<u>297,671.55</u>	<u>75,047.86</u>	<u>222,623.69</u>	<u>(49,840.64)</u>

