

Cape Breton Regional Municipality

Council Meeting

AGENDA

TUESDAY, DECEMBER 12TH, 2023

9:30 A.M.

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

Cape Breton Regional Municipality

Council Meeting

Tuesday, December 12th, 2023

9:30 a.m.

AGENDA ITEMS

Land Acknowledgement

9:30 a.m.

Roll Call

O' Canada

1. APPROVAL OF AGENDA: (Motion Required)

9:35 a.m.

2. APPROVAL OF MINUTES: (Previously circulated)

9:40 a.m.

- Council Minutes – September 12, 2023
- Council Minutes – September 26, 2023

3. PROCLAMATIONS:

9:45 a.m.

3.1 Shop Local Day

Councillor Glenn Paruch (See page 4)

3.2 Nova Scotia Human Rights Week

Councillor Steve Parsons (See page 5)

4. PLANNING ISSUE:

9:55 a.m.

4.1 FINAL APPROVAL – PUBLIC HEARING:

a) AMENDMENT OF LAND BY-LAW Re: Development Agreement

Discharge – 1093 (PID 15681588): Peter Vandermeulen (See page 6)

Continued...

**Council Meeting Agenda
December 12th, 2023 (Cont'd)**

5. PRESENTATION: **10:10 a.m.**

- 5.1 Doucet Developments Phase 1 Edgewater:** Douglas MacLennan, Development Manager, Tier Too Properties Limited (See page 8)

6. CORPORATE SERVICES ISSUES: **10:30 a.m.**

- 6.1 Request for Street Closure (PID 15723240) Portion of Undeveloped Road Reserve North Sydney (District 2):** Sheila Kolanko, Property Manager (See page 13)
- 6.2 Wastewater By-Law:** Greg Campbell, Manager of Technical Support Services - Utilities (See page 16)
- 6.3 Capital Growth Fund:** Wayne MacDonald, Director of Engineering & Public Works

To be circulated prior to meeting.

7. FINANCIAL STATEMENTS: **11:15 a.m.
Jennifer Campbell, Chief Financial Officer**

- 7.1 CBRM to October 31, 2023:** (See page 44)

For Information Only.

- 7.2 Port of Sydney Development Corporation to October 31, 2023:** (See page 69)

For Information Only.

ADJOURNMENT



PROCLAMATION

Shop Local Day

WHEREAS: A significant quantity of our local businesses experience challenges and supporting local businesses in our area is key to making opportunities out of these challenges; and

WHEREAS: A local small business often contributes to conserving the environment by making local purchases, which requires less transportation resulting in less pollution and congestion; and

WHEREAS: Small businesses depend on community support; therefore, small businesses tend to give back to the community with charitable donations to local groups and organizations; and

WHEREAS: Every dollar spent locally this holiday season and throughout the year will have a positive ripple effect for years to come. Every dollar spent in Cape Breton Island contributes to a better future for all residents of Cape Breton.

**BE IT THEREFORE
RESOLVED:** That CBRM Mayor Amanda M. McDougall-Merrill and Council proclaim Thursday, December 14th, 2023, as Shop Local Day in the Cape Breton Regional Municipality and encourage everyone to support your local retail businesses.

Councillor Glenn Paruch – CBRM District #6

December 12th, 2023



PROCLAMATION

Nova Scotia Human Rights Week

WHEREAS: December 10th is observed annually as International Human Rights Day, the day on which the United Nations General Assembly adopted, in 1948, the Universal Declaration of Human Rights; and

WHEREAS: 2023 marks 75 years since this ground-breaking global commitment became the basis for national and regional human rights protection for all people, recognizing that human rights are the foundation of an equitable, inclusive, and just society; and

WHEREAS: The Nova Scotia Human Rights Commission's work to promote and protect human rights is part of a larger human rights system in this province that advances equity and promotes human dignity as central to the ways we address complex issues.

**BE IT THEREFORE
RESOLVED:** That CBRM Mayor Amanda M. McDougall-Merrill and Council proclaim December 3rd – 10th, 2023, as Nova Scotia Human Rights Week in the Cape Breton Regional Municipality and do commend its thoughtful observation to all residents.

Councillor Steve Parsons – CBRM District #7

December 12th, 2023



TO: CBRM Council
FROM: Peter Vandermeulen
SUBJECT: AMENDMENT OF LAND USE BY-LAW
Re: Development Agreement Discharge - 1093
(PID 15681588)
DATE: December 5th, 2023

Introduction

The Planning and Development Department received a request to discharge the Development Agreement that was previously in effect for PID 15681588 (165 Peppett St, North Sydney). This Development Agreement was discharged by a motion of Council on November 14th, 2023. Therefore, Staff is requesting Council to amend the Land Use By-law, removing reference to the discharged Development Agreement from the text and schedules.

Evaluation

The Development Agreement subject to PID 15681588 is included in the list of Development Agreements found in Section Land Use By-law. Given the fact the Development Agreement is no longer in effect for PID 15681588, it is reasonable to amend the Land Use By-law and subsequent schedules to remove reference to this Development Agreement.

Notice of the public hearing was advertised in the Cape Breton Post on November 28th and December 5th. No public comments have been received regarding this proposed amendment at the time of drafting of this document.

Recommendation

I recommend that Council pass a Motion to adopt the amendment to the Land Use By-law and subsequent schedules to remove reference of the Development Agreement that was previously discharged by Council on November 14th, 2023.

Submitted by:

Peter Vandermeulen
Planning and Development Department

Development Agreement Discharge – 001093 – Lisa and Dave Penny 165 Peppett St., North Sydney (PID 15681588):

Motion

Moved by Councillor MacMullin, seconded by Councillor Gordon MacDonald, to discharge the Development Agreement in effect for PID 15681588.

Motion Carried

Motion

Moved by Councillor MacMullin, seconded by Councillor Cyril MacDonald, to schedule a public hearing to consider the removal of reference to the Development Agreement for PID 15681588 from Subsection 2.9 Existing Development Agreements for an upcoming meeting of Council.

Motion Carried

DRAFT

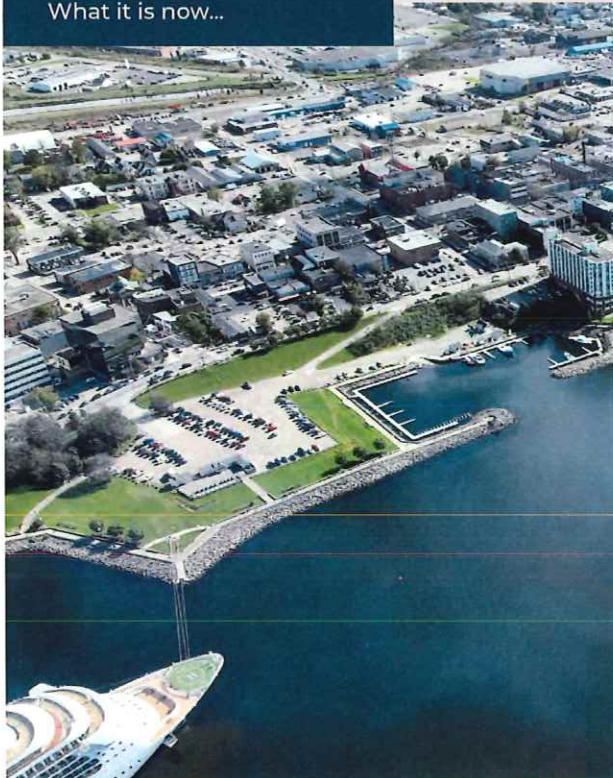
PHASE ONE

EDGEWATER



VISION PHASE 1

What it is now...



What it could be...





*subject to change



*subject to change



CONSTRUCTION PHASING

PHASE ONE (3 YEARS)

- 418 car parking garage (+ 40 surface parking spots)
- 2 buildings, 8 and 9 stories
- 166 Residential units
- 21 Commercial units
- Mixed-use of commercial and residential will hide the parking structure

Construction to commence
Summer / Fall 2024



PODIUM / COURTYARD



1 Lookout dining



2 Rooftop pergola



3 Play area



4 Shaded sitting spaces



5 Public art



6 Raised steps and seating



7 Pop-up Markets



NEXT STEPS

- Ongoing constructability assessments
- Website launch
 - Information portal
 - FAQ
- Public engagement and feedback
- Floor plans and updated renderings
- Refining the concept into a complete design

EDGEWATER

subject to change



CBRM

A Community of Communities

ISSUE PAPER

TO: Mayor and Council

FROM: Sheila Kolanko – Property Manager

SUBJECT: Request for Street Closure (PID 15723240)
Portion of Undeveloped Road Reserve
North Sydney (District 2)

DATE: December 12th, 2023

INTRODUCTION:

A written request was received from Mike Tobin's Law Office on behalf of his clients, Shaun and Kathleen MacDonald, owner and residents of 44 Archibald Avenue, North Sydney ("the applicants"). The applicants are seeking a street closure for an undeveloped road reserve lying adjacent to the applicant's property in North Sydney.

The subject area is identified as PID 15723240 and outlined in red on the attached map (Attachment "A"). The applicant's property is outlined in yellow and identified on the said map as PID 15027360.

BACKGROUND INFORMATION:

CBRM has been advised by Mr. Tobin that his clients have been using this property as their driveway since they purchased their residential dwelling back in 1991. They have used and maintained the undeveloped road reserve as their driveway for 32 years. The applicants are seeking to purchase the undeveloped road reserve and add it to their existing residential lot.

The undeveloped road reserve is listed in CBRM's inventory as essential as an undeveloped road parcel. It contains approximately 5500 square feet.

STAFF REVIEW:

An internal staff evaluation determined the subject property was not required for municipal purposes and as such could be deemed surplus. The Planning Department did report that should the property be deemed surplus and sold, an application for subdivision would be necessary to consolidate the requested parcel with the applicants existing property.

RECOMMENDATION:

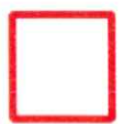
Staff's recommendation to Council is to pass a Motion directing the Legal Department to initiate a formal street closure pursuant to Section 315 of the Municipal Government Act, for the undeveloped road reserve with the intention of deeming it surplus and sold at market value to the applicants.

Respectively Submitted,

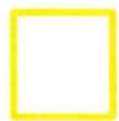
ORIGINAL SIGNED BY

Sheila Kolanko
Property Manager

ATTACHMENT "A"



PID 15723240 - Undeveloped Road Parcel
Approx. 545 sq. m



PID 15027360
Owner Shaun and Kathleen MacDonald



A Community of Communities

Issue Paper

TO: *Mayor and Council*

December 06, 2023

RE: Wastewater By-Law

As part of the ongoing work to address the *Governance, Financing and Organizational* challenges associated with compliance to the *Federal Environmental Discharge Regulations (WSER)*, and on the advice of staff, CBRM Council has approved the development of a Combined Water/Wastewater Commission for the delivery of water and wastewater services in CBRM. The target implementation date for *Nova Scotia Utility and Review Board (NSUARB)* regulated wastewater rates under the Commission was April 1st, 2024.

A special request for legislation enabling the creation of a Commission was sent to the Minister of Municipal Affairs and Housing in February of 2023. Although support for the legislation was expressed, the province was unable to accommodate the request during the fall sitting of the legislature. As a result, the establishment of a Water/Wastewater Commission for CBRM will be delayed, with regulated rates not expected to be in place until April 1st, 2025.

Discussion

Wastewater is currently funded through taxation as a function of assessed property value. With the true cost of wastewater service expected to increase to an estimated \$11.8 million for 2024/25, the current sewer charge is not sufficient to cover current expenses. In the absence of the anticipated NSUARB regulated rate for 2024/25, CBRM Council will be required to evaluate the expected budget increases for wastewater against other service requirements during budget deliberations this spring. With wastewater being a regulated service, this will result in an increase to the sewer charge on taxes or reductions to other services or capital programs to make up the revenue deficiency.

Interim In-House Wastewater User Fee (Rate)

Cost recovery of wastewater services by a user fee approach can still be accomplished for 2024/25 with the establishment of an Interim In-House Wastewater User Fee. The implementation of a user fee would need to be supported by a by-law which would give Council the authority to set user fees (as opposed to the taxation authority currently under the *Municipal Government Act*). Pending the approval of the supporting by-law, the rate

model being recommended has been developed by the *Water Environment Federation (WEF)* and is considered industry best practice for fair and equitable cost recovery of wastewater service. The water in, water out methodology not only implements an element of user control, allowing customers to directly influence their bill, but it promotes conservation of water as a resource. This user fee approach has been subjected to public hearing by the NSUARB and the regulator deems it as acceptable practice in Nova Scotia for cost recovery of wastewater services. A draft copy of wastewater rates for 2024/25 based on the estimated 2024/25 wastewater budget has been prepared by G. Isenor Consulting Limited and is included as Appendix A.

Transitioning from a tax to a user fee approach would result in the removal of the sewer charge from the tax bill and a potential reduction to the base tax rate. All discussion regarding the details of the actual wastewater budget, corresponding tax decreases, and any suggested mitigation for low-income users most affected will be deferred to spring 2024 budget as that discussion is part of the larger financial discussion in CBRM.

If council wishes to entertain a user fee approach for the cost recovery of wastewater services for 2024/25, sufficient lead time for the by-law process is required in advance of budget deliberations and the proposed April 1st, 2024, implementation date. The issue has been reviewed by the Directors group and been referred to Council for consideration.

Recommendation:

CBRM Council direct staff to proceed with the development of a CBRM Wastewater By-Law enabling the cost recovery of wastewater services by a user fee for 2024/25; and to initiate the By-Law process in January 2024 in accordance with the CBRM By-Law Development Policy.

We respectfully request Council direction to proceed with the creation of a CBRM Wastewater By-Law enabling user fee cost recovery for Wastewater Services, as recommended.

Respectfully submitted:

Wayne MacDonald, P.Eng.
Director of Engineering and Public Works

Greg Campbell, P.Eng.
**Manager of Technical Support
 Services - Utilities**

Appendix A – Draft Rate Study CBRM Wastewater System

CBRM
Wastewater System

ROUGH DRAFT OF RATE STUDY

Based on Generic Cost of Service Analysis Framework from Halifax Water

NOTES

Includes Operational costs from CBRM
Includes Professional Services
Includes Bank Fees
Includes Debt Charges
Includes Admin Fee

November 24, 2023

* Prepared by HRWC staff supported by:
G.A. Isenor Consulting Ltd.
Blaine S. Rooney Consulting Ltd.

Worksheet WW-2: Operations
November 24, 2023

CBRM		
Wastewater System		
Comparative Statement of Operations		
Fiscal Years ending March 31st		
	2025 - 2026	2024 - 2025
	Budget	Budget
OPERATING REVENUES		
Metered Sales including Small Systems		\$0
Overstrength Surcharge		\$0
Late Payment Fees		\$0
Contract Revenue		\$0
Other Miscellaneous Customer Fees		\$0
Other - Miscellaneous		\$0
Total	\$0	\$0
OPERATING EXPENDITURES		
Wastewater Collection and Treatment	\$3,420,317	\$3,320,696
Wastewater Treatment	\$3,420,317	\$3,320,696
Technical Services (SCADA)	\$0	\$0
Engineering and Information Services	\$0	\$0
Professional Services	\$0	\$0
Customer Service	\$0	\$0
Administration and Pension	\$4,139,158	\$4,018,600
Calculated Depreciation Rate	\$0	\$100
Forgiveness on Calculated Depreciation Rate	\$0	\$0
Other - Professional Services	\$0	\$0
Total	\$10,979,792	\$10,660,092
OPERATING PROFIT (LOSS)	-\$10,979,792	-\$10,660,092
NON-OPERATING REVENUES		
Transfer from Depreciation		\$0
Provincial Funding		\$0
GMIF Interest Difference		\$0
Interest and other income		\$0
Other		\$0
Total	\$0	\$0
NON-OPERATING EXPENDITURES	INCLUDED IN RATES	
Debt Charges - Principal and Interest	\$1,223,536	\$1,223,536
Debt Charges - Interest	\$0	\$0
Bond Discount		\$0
New Debt - Principal		\$0
New Debt - Interest		\$0
New Debt - Principal		\$0
New Debt - Interest		\$0
Capital out of Revenue		\$0
Dividend to Owner		\$0
Other - Bank Fees		\$0
Total	\$1,223,536	\$1,223,536
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-\$12,203,328	-\$11,883,628
SURPLUS/DEFICIT BEGINNING OF THE YEAR	-\$11,883,628	\$0
ACCUMULATED SURPLUS (DEFICIT)	-\$24,086,957	-\$11,883,628

**Worksheet WW-3: Rev Req
November 24, 2023**

CBRM		
Wastewater System		
Statement of Operating Expenditures and Revenue Requirements		
	Test Years	
	2025 - 2026	2024 - 2025
	Budget	Budget
OPERATING EXPENDITURES		
Wastewater Collection	\$3,420,317	\$3,320,696
Wastewater Treatment	\$3,420,317	\$3,320,696
Technical Services (SCADA)	\$0	\$0
Engineering and Information Services	\$0	\$0
Environmental Services	\$0	\$0
Customer Service	\$0	\$0
Administration and Pension	\$4,139,158	\$4,018,600
Calculated Depreciation Rate	\$0	\$100
Forgiveness on Calculated Depreciation Rate	\$0	\$0
Other -Professional Services	\$0	\$0
Total	\$10,979,792	\$10,660,092
ADD NON-OPERATING EXPENDITURES		
Debt Charges - Principal	\$1,223,536	\$1,223,536
Debt Charges - Interest	\$0	\$0
Bond Discount	\$0	\$0
New Debt - Principal	\$0	\$0
New Debt - Interest	\$0	\$0
New Debt - Principal	\$0	\$0
New Debt - Interest	\$0	\$0
Capital out of Revenue	\$0	\$0
Dividend to Owner	\$0	\$0
Other - Bank Fees	\$0	\$0
Total	\$1,223,536	\$1,223,536
LESS NON-OPERATING REVENUES		
Transfer from Depreciation	\$0	\$0
Provincial Funding - Harbour Solutions	\$0	\$0
GMIF Interest Difference	\$0	\$0
Interest and other income	\$0	\$0
Other - Aerotech Sludge Tipping Fees	\$0	\$0
Total	\$0	\$0
LESS OTHER OPERATING REVENUE		
Overstrength Surcharge	\$0	\$0
Late Payment Fees	\$0	\$0
Contract Revenue	\$0	\$0
Other Miscellaneous Customer Fees	\$0	\$0
Other - Miscellaneous	\$0	\$0
Total	\$0	\$0
REVENUE REQUIRED FROM CUSTOMERS	\$12,203,328	\$11,883,628

CBRM Wastewater System Customer Classifications, Cost Functions & Service Characteristics									
Customer Classifications									
Residential	Commercial Domestic	Instit - Comm - Ind (ICI) -1	Instit - Comm - Ind (ICI) -2	Other					
System Functions					Classification - Service Characteristics				
Mains	Secondary Treatment	Technical Services		Dry Weather Flow	Equivalent Meters				
Pump Stations		Customer Service		Wet Weather Flow	Customer Service				
Service Laterals		Admin and General		BOD	Indirect				
Meters	Environmental Services	Indirect		TSS					
Advanced Primary Treatment	Engineering & Info Service			Direct Assignments					
Operating Classifications									
		Dry Weather Flow	Wet Weather Flow	BOD	TSS	Equivalent Meters	Customer Service	Indirect	
Function									
Mains		95.00%	5.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Pump Stations		90.00%	10.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Service Laterals		0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%
Meters		0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%
Advanced Primary Treatment		37.00%	19.00%	22.00%	22.00%	0.00%	0.00%	0.00%	0.00%
Secondary Treatment		55.30%	17.70%	16.20%	10.80%	0.00%	0.00%	0.00%	0.00%
Environmental Services		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
Engineering & Info Services		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
Technical Services		77.00%	23.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Customer Service		0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%
Admin and General		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
Indirect		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
Capital Classifications									
		Dry Weather Flow	Wet Weather Flow	BOD	TSS	Equivalent Meters	Customer Service	Indirect	
Function									
Mains		75.00%	25.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Pump Stations		75.00%	25.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Service Laterals		0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%
Meters		0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%
Advanced Primary Treatment		37.50%	12.50%	25.00%	25.00%	0.00%	0.00%	0.00%	0.00%
Secondary Treatment		29.00%	21.00%	25.00%	25.00%	0.00%	0.00%	0.00%	0.00%
		25.00%	15.00%	30.00%	30.00%	0.00%	0.00%	0.00%	0.00%
Environmental Services									
Engineering & Info Services		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
Technical Services									
Customer Service		0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%
Admin and General		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
Indirect		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%

Proposed Capital Expenditures and Sources of Financing

Worksheet WW-6: Fund Func November 24, 2023				
CBRM Wastewater System Proposed Additions to Utility Plant in Service 2024 - 2025				
	Additions to the Utility Plant in Service	Capital Cost Contribution from Others	Utility Cost of Plant in Service	
INTANGIBLE PLANT				
Intangible Plant	\$0	\$0	\$0	
LAND				
WW Collection Land & Land Rights	\$0	\$0	\$0	
WW Treatment Plant Land	\$0	\$0	\$0	
WW Pumping Station Land	\$0	\$0	\$0	
WW Office Land	\$0	\$0	\$0	
WW Other Land	\$0	\$0	\$0	
STRUCTURES				
WW Structures Miscellaneous	\$0	\$0	\$0	
WW Treatment Plants	\$0	\$0	\$0	
WW Pumping Stations	\$0	\$0	\$0	
Stormwater Retention Ponds	\$0	\$0	\$0	
WW General Structures & Improvements	\$0	\$0	\$0	
WW Office Buildings	\$0	\$0	\$0	
TREATMENT & PUMP EQUIPMENT				
WW Treatment Equipment	\$0	\$0	\$0	
WW Information Systems - SCADA	\$0	\$0	\$0	
WW Pumping Equipment	\$0	\$0	\$0	
WW Manholes	\$0	\$0	\$0	
MAINS				
WW Trunk Sewers	\$0	\$0	\$0	
WW Sewer Mains	\$0	\$0	\$0	
WW Sewer Laterals	\$0	\$0	\$0	
WW - Combined Sewers WW Portion	\$0	\$0	\$0	
EQUIPMENT				
WW Transportation Equipment	\$0	\$0	\$0	
WW Tools & Work Equipment	\$0	\$0	\$0	
WW Tools & Equipment for Plant	\$0	\$0	\$0	
WW Computer Equipment	\$0	\$0	\$0	
SMALL SYSTEMS				
WW Fall River	\$0	\$0	\$0	
WW Springfield Lake	\$0	\$0	\$0	
WW Middle Musquodoboit	\$0	\$0	\$0	
WW North Preston	\$0	\$0	\$0	
Other Small Systems	\$0	\$0	\$0	
TOTAL	\$0	\$0	\$0	

Sources of Funding			
From others	\$0	Depreciation Fund Balance beginning of year	\$0
Capital from Operating Surplus	\$0	Interest earned on fund balance	\$0
Depreciation fund	\$0	Depreciation funded in Current year	\$100
Capital from Revenue	\$0	Fund Balance before expenditures	\$100
Long Term Debt	\$0	Expenditure in Current Year	\$0
TOTAL	\$0	Balance after Expenditures	\$100

Long Term Debt Requirements

Worksheet WW-8: Debt Func
October 14, 2012

Halifax Regional Water Commission
Wastewater System
Loan Calculator and Amortization Schedule
2024 - 2025

Interest Rate	5.0%
Term in years	20
Capital	\$0

Amortization Schedule

Year	Principal	Interest	Total	Balance
1	\$0.00	\$0.00	\$0.00	\$0.00
2	\$0.00	\$0.00	\$0.00	\$0.00
3	\$0.00	\$0.00	\$0.00	\$0.00
4	\$0.00	\$0.00	\$0.00	\$0.00
5	\$0.00	\$0.00	\$0.00	\$0.00
6	\$0.00	\$0.00	\$0.00	\$0.00
7	\$0.00	\$0.00	\$0.00	\$0.00
8	\$0.00	\$0.00	\$0.00	\$0.00
9	\$0.00	\$0.00	\$0.00	\$0.00
10	\$0.00	\$0.00	\$0.00	\$0.00
11	\$0.00	\$0.00	\$0.00	\$0.00
12	\$0.00	\$0.00	\$0.00	\$0.00
13	\$0.00	\$0.00	\$0.00	\$0.00
14	\$0.00	\$0.00	\$0.00	\$0.00
15	\$0.00	\$0.00	\$0.00	\$0.00
16	\$0.00	\$0.00	\$0.00	\$0.00
17	\$0.00	\$0.00	\$0.00	\$0.00
18	\$0.00	\$0.00	\$0.00	\$0.00
19	\$0.00	\$0.00	\$0.00	\$0.00
20	\$0.00	\$0.00	\$0.00	\$0.00

Worksheet WW-9: Depr Exp
November 24, 2023

CBRM Calculation of Depreciation of Tangible Plant at Total Cost						
	Utility Plant in Service from Previous Year	Additions to the Utility Plant in Service 2011/12	Sum of Depreciated or Contributed Assets	Utility Cost of Plant in Service	Annual Depreciation Rate	Annual Depreciation
Assets Additions: 2011 - 2012						
INTANGIBLE PLANT						
Intangible Plant	\$0	\$0	\$0	\$0	0.00%	\$0
LAND						
WW Collection Land & Land Rights	\$0	\$0	\$0	\$0	0.00%	\$0
WW Treatment Plant Land	\$0	\$0	\$0	\$0	0.00%	\$0
WW Pumping Station Land	\$0	\$0	\$0	\$0		\$0
WW Other Land	\$0	\$0	\$0	\$0		\$0
WW Other Lands	\$0	\$0	\$0	\$0		\$0
STRUCTURES						
WW Structures Miscellaneous	\$0	\$0	\$0	\$0	2.00%	\$0
WW Treatment Plants	\$0	\$0	\$0	\$0	2.00%	\$0
WW Pumping Stations	\$0	\$0	\$0	\$0	2.00%	\$0
Stormwater Retention Ponds	\$0	\$0	\$0	\$0	2.00%	\$0
WW General Structures & Improvements	\$1	\$0	\$0	\$1	2.00%	\$0
WW Office Buildings	\$0	\$0	\$0	\$0	0.00%	\$0
TREATMENT & PUMP EQUIPMENT						
WW Treatment Equipment	\$0	\$0	\$0	\$0	5.00%	\$0
WW Information Systems - SCADA	\$0	\$0	\$0	\$0	30.00%	\$0
WW Pumping Equipment	\$0	\$0	\$0	\$0	20.00%	\$0
WW Manholes	\$0	\$0	\$0	\$0	20.00%	\$0
MANS						
WW Trunk Sewers	\$0	\$0	\$0	\$0	7.33%	\$0
WW Sewer Mains	\$0	\$0	\$0	\$0	2.00%	\$0
WW Sewer Laterals	\$0	\$0	\$0	\$0	7.33%	\$0
WW - Combined Sewers WW Portion	\$0	\$0	\$0	\$0		\$0
EQUIPMENT						
WW Transportation Equipment	\$0	\$0	\$0	\$0		\$0
WW Tools & Work Equipment	\$0	\$0	\$0	\$0		\$0
WW Tools & Equipment for Plant	\$0	\$0	\$0	\$0		\$0
WW Computer Equipment	\$0	\$0	\$0	\$0		\$0
SMALL SYSTEMS						
Other Small Systems	\$0	\$0	\$0	\$0	2.00%	\$0
Other Small Systems	\$0	\$0	\$0	\$0		\$100
Other Small Systems	\$0	\$0	\$0	\$0		\$0
Other Small Systems	\$0	\$0	\$0	\$0	5.00%	\$0
Other Small Systems	\$0	\$0	\$0	\$0		\$100
Total	\$1	\$0	\$0	\$1		\$100

CBRM Calculation of Depreciation of Tangible Plant at Total Cost												
Mains	Pump Stations	Service Laterals	Meters	Advanced Primary Treatment	Secondary Treatment	0	Environmental Services	Engineering & Info Services	Technical Services	Customer Service	Admin and General	Indirect
Assess Additions: 2011 - 2012												
Percent of Costs to Functions												
INTANGIBLE PLANT												
LAND	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%	0%
100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0%	0%	0%	0%	85%	10%	5%	0%	0%	0%	0%	0%	0%
100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%	0%
0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%	0%
0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%	0%
STRUCTURES												
0%	0%	0%	5%	65%	20%	10%	0%	0%	0%	0%	0%	0%
0%	0%	0%	5%	65%	20%	10%	0%	0%	0%	0%	0%	0%
0%	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0%	0%	0%	5%	65%	20%	10%	0%	0%	0%	0%	0%	0%
0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%	0%
TREATMENT & PUMP EQUIPMENT												
0%	0%	0%	0%	85%	10%	5%	0%	0%	0%	0%	0%	0%
0%	0%	0%	0%	0%	0%	0%	0%	100%	0%	0%	0%	0%
100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
MANNS												
100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
EQUIPMENT												
70%	0%	10%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
70%	20%	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0%	0%	0%	0%	85%	10%	5%	0%	0%	0%	0%	0%	0%
0%	0%	0%	0%	0%	0%	0%	0%	100%	0%	0%	0%	0%
SMALL SYSTEMS												
20%	0%	0%	0%	0%	80%	0%	0%	0%	0%	0%	0%	0%
20%	0%	0%	0%	0%	80%	0%	0%	0%	0%	0%	0%	0%
20%	0%	0%	0%	0%	80%	0%	0%	0%	0%	0%	0%	0%
20%	0%	0%	0%	0%	80%	0%	0%	0%	0%	0%	0%	0%

CERM Allocation of Utility Plant in Service					
	Projected Utility Plant in Service, end of year	Projected Accumulated Depreciation, end of year	Projected Net Book Value, end of year	Contributed Plant, excluded from Rate Base (ColD - ColE)	Rate Base (ColD - ColE)
	2011 - 2012				
INTANGIBLE PLANT					
Intangible Plant	\$0	\$0	\$0	\$0	\$0
LAND					
WW Collection Land & Land Rights	\$0	\$0	\$0	\$0	\$0
WW Treatment Plant Land	\$0	\$0	\$0	\$0	\$0
WW Pumping Station Land	\$0	\$0	\$0	\$0	\$0
WW Office Land	\$0	\$0	\$0	\$0	\$0
WW Other Land	\$0	\$0	\$0	\$0	\$0
STRUCTURES					
WW Structures Miscellaneous	\$0	\$0	\$0	\$0	\$0
WW Treatment Plants	\$0	\$0	\$0	\$0	\$0
WW Pumping Stations	\$0	\$0	\$0	\$0	\$0
Stormwater Retention Ponds	\$0	\$0	\$0	\$0	\$0
WW General Structures & Improvements	\$0	\$0	\$0	\$0	\$0
WW Office Buildings	\$0	\$0	\$0	\$0	\$0
TRUCKS AND EQUIPMENT					
WW Treatment Equipment	\$0	\$0	\$0	\$0	\$0
WW Information Systems - SCADA	\$0	\$0	\$0	\$0	\$0
WW Pumping Equipment	\$0	\$0	\$0	\$0	\$0
WW Manholes	\$0	\$0	\$0	\$0	\$0
MAINS					
WW Trunk Sewers	\$0	\$0	\$0	\$0	\$0
WW Sewer Laterals	\$0	\$0	\$0	\$0	\$0
WW Stormwater Laterals	\$0	\$0	\$0	\$0	\$0
WW - Combined Sewers WW Portion	\$0	\$0	\$0	\$0	\$0
EQUIPMENT					
WW Transportation Equipment	\$0	\$0	\$0	\$0	\$0
WW Tools & Work Equipment	\$0	\$0	\$0	\$0	\$0
WW Tools & Equipment for Plant	\$0	\$0	\$0	\$0	\$0
WW Computer Equipment	\$0	\$0	\$0	\$0	\$0
SMALL UTILITIES					
WW Fall River	\$0	\$0	\$0	\$0	\$0
WW Springfield Lake	\$0	\$0	\$0	\$0	\$0
WW Middle Masquodobb	\$0	\$100	-\$100	\$0	-\$100
WW North Preston	\$0	\$0	\$0	\$0	\$0
Other Small Systems	\$0	\$0	\$0	\$0	\$0
Total	\$0	\$100	-\$100	\$0	-\$100

CBRM Wastewater Cost Classification & Unit Rate Calculations 2024 - 2025													
Cost Classifications	Dry Weather Flow	Wet Weather Flow	BOD	TSS	Equivalent Meters	Customer Service	Indirect	Total	Classification Percentages				
									Dry Weather Flow	Wet Weather Flow			
O&M Expenses by Function													
Collection													
Mains	\$ 1,494,313	95.00%	0.00%	0.00%	0.00%	0.00%	0.00%	\$ -	\$ -	0.00%			
Pump Stations	\$ 1,328,278	10.00%	0.00%	0.00%	0.00%	0.00%	0.00%	\$ -	\$ -	0.00%			
Service Laterals	\$ 332,070	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	\$ -	\$ 332,070	0.00%			
Meters	\$ -	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	\$ -	\$ -	0.00%			
Advanced Primary Treatment	\$ -	37.00%	19.00%	22.00%	22.00%	0.00%	0.00%	\$ -	\$ -	0.00%			
Secondary Treatment	\$ -	55.30%	17.00%	16.20%	10.80%	0.00%	0.00%	\$ -	\$ -	0.00%			
Environmental Services	\$ -	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	\$ -	\$ -	0.00%			
Engineering & Info Services	\$ -	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	\$ -	\$ -	0.00%			
Technical Services	\$ -	77.00%	23.00%	0.00%	0.00%	0.00%	0.00%	\$ -	\$ -	0.00%			
Customer Service	\$ 166,035	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	\$ -	\$ 166,035	0.00%			
Admin and General	\$ -	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	\$ -	\$ -	0.00%			
Indirect	\$ -	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	\$ -	\$ -	0.00%			
Sub-Total	\$ 3,320,696							\$ 2,815,047	\$ 207,544	\$ 332,070	\$ 166,035	\$ -	\$ 3,320,696
Wastewater Treatment													
Mains	\$ -	95.00%	0.00%	0.00%	0.00%	0.00%	0.00%	\$ -	\$ -	0.00%			
Pump Stations	\$ -	90.00%	10.00%	0.00%	0.00%	0.00%	0.00%	\$ -	\$ -	0.00%			
Service Laterals	\$ -	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	\$ -	\$ -	0.00%			
Meters	\$ -	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	\$ -	\$ -	0.00%			
Advanced Primary Treatment	\$ 498,104	37.00%	19.00%	22.00%	22.00%	0.00%	0.00%	\$ 184,298	\$ 94,540	\$ 109,593	\$ -	\$ -	\$ 498,104
Secondary Treatment	\$ 2,856,557	55.30%	17.70%	16.20%	10.80%	0.00%	0.00%	\$ 1,489,076	\$ 470,211	\$ 286,908	\$ -	\$ -	\$ 2,856,557
Environmental Services	\$ -	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering & Info Services	\$ -	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Technical Services	\$ -	77.00%	23.00%	0.00%	0.00%	0.00%	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Service	\$ 166,035	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	\$ -	\$ -	\$ -	\$ 166,035	\$ -	\$ 166,035
Admin and General	\$ -	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Indirect	\$ -	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ 3,320,696							\$ 1,653,374	\$ 564,851	\$ 395,491	\$ 166,035	\$ -	\$ 3,320,696
Other Operating													
Mains	\$ -	95.00%	0.00%	0.00%	0.00%	0.00%	0.00%	\$ -	\$ -	0.00%			
Pump Stations	\$ -	90.00%	10.00%	0.00%	0.00%	0.00%	0.00%	\$ -	\$ -	0.00%			
Service Laterals	\$ -	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	\$ -	\$ -	0.00%			
Meters	\$ -	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	\$ -	\$ -	0.00%			
Advanced Primary Treatment	\$ -	37.00%	19.00%	22.00%	22.00%	0.00%	0.00%	\$ -	\$ -	0.00%			
Secondary Treatment	\$ -	55.30%	17.00%	16.20%	10.80%	0.00%	0.00%	\$ -	\$ -	0.00%			
Environmental Services	\$ -	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	\$ -	\$ -	0.00%			
Engineering & Info Services	\$ -	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	\$ -	\$ -	0.00%			
Technical Services	\$ -	77.00%	23.00%	0.00%	0.00%	0.00%	0.00%	\$ -	\$ -	0.00%			
Customer Service	\$ 1,205,590	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	\$ -	\$ -	\$ 1,205,590	\$ -	\$ 1,205,590	
Admin and General	\$ 2,813,020	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	\$ -	\$ -	\$ -	\$ 2,813,020	\$ -	\$ 2,813,020
Indirect	\$ -	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ 4,018,600							\$ -	\$ -	\$ -	\$ 4,018,600	\$ -	\$ 4,018,600
O&M Total	\$ 10,659,962												

Category	15	20	25	30	35	40	45	50	55	60	65	70	75	80	85	90	95	100
Mains	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pump Stations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Service Laterals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Meters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advanced Primary Treatment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Secondary Treatment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Environmental Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering & Info Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Technical Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Admin and General	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Indirect	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Category	15	20	25	30	35	40	45	50	55	60	65	70	75	80	85	90	95	100
Mains	75.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Pump Stations	75.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Service Laterals	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Meters	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Advanced Primary Treatment	37.50%	12.50%	25.00%	25.00%	25.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Secondary Treatment	29.00%	21.00%	25.00%	30.00%	30.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Environmental Services	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Engineering & Info Services	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Technical Services	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Customer Service	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Admin and General	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Indirect	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Sub-Total	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Category	15	20	25	30	35	40	45	50	55	60	65	70	75	80	85	90	95	100
Mains	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pump Stations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Service Laterals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Meters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advanced Primary Treatment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Secondary Treatment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Environmental Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering & Info Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Technical Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Admin and General	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Indirect	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Unit Cost Calculations									
	Dry Weather Flow	Wet Weather Flow	BOD	TSS	Equivalent Meters	Customer Service	Indirect	0	Total
Revenue Requirements									
OSM Expenses									
Collection	\$ 2,615,047	\$ 207,544	\$ -	\$ -	\$ 332,070	\$ 166,035	\$ -	\$ -	\$ 3,320,696
Wastewater Treatment	\$ 1,653,374	\$ 564,851	\$ 539,945	\$ 396,491	\$ -	\$ 166,035	\$ -	\$ -	\$ 3,320,696
Other Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,018,600	\$ -	\$ -	\$ 4,018,600
Sub-Total	\$ 4,268,421	\$ 772,395	\$ 539,945	\$ 396,491	\$ 332,070	\$ 4,350,670	\$ -	\$ -	\$ 10,659,992
Direct Allocation Percentages	40.04%	7.25%	5.07%	3.72%	3.12%	40.81%		0.00%	100.00%
O&M Expenses By Service Characteristic	\$ 4,268,421	\$ 772,395	\$ 539,945	\$ 396,491	\$ 332,070	\$ 4,350,670	\$ -	\$ -	\$ 10,659,992
Depreciation Expenses									
	\$ 38	\$ 22	\$ 20	\$ 20	\$ -	\$ -	\$ -	\$ -	\$ 100
Direct Allocation Percentages	38.00%	22.00%	20.00%	20.00%	0.00%	0.00%		0.00%	100.00%
Depreciation Expenses By Service Characteristic (Gross)	\$ 38	\$ 22	\$ 20	\$ 20	\$ -	\$ -	\$ -	\$ -	\$ 100
Forgiveness on Calculated Depreciation Rate									
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Depreciation Expenses By Service Characteristic (Net)	\$ 38	\$ 22	\$ 20	\$ 20	\$ -	\$ -	\$ -	\$ -	\$ 100
Return Components									
Plant in Service by Serv Char Percents	25.00%	25.00%	25.00%	25.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Debt Service (Principal, Interest, Fees)	\$ 305,884	\$ 305,884	\$ 305,884	\$ 305,884	\$ -	\$ -	\$ -	\$ -	\$ 1,223,536
Direct Allocation Percentages	25.00%	25.00%	25.00%	25.00%	0.00%	0.00%		0.00%	100.00%
Interest, Fees) By Service Characteristic (Net)	\$ 305,884	\$ 305,884	\$ 305,884	\$ 305,884	\$ -	\$ -	\$ -	\$ -	\$ 1,223,536
Capital out of Revenue									
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital out of Revenue By Service Characteristic (Net)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Allocated Revenue Requirements	\$ 4,574,343	\$ 1,078,301	\$ 845,849	\$ 702,395	\$ 332,070	\$ 4,350,670	\$ -	\$ -	\$ 11,883,628
	38.49%	9.07%	7.12%	5.91%	2.79%	36.61%		0.00%	99.99%
Dividend to Owner & Other - Bank Fees									
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Less Non-Rate Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rate Base \$ (100) Return on Rate Base \$ 1,223,536 Calculated Percent Return on Rate Base -1223536.00%									
Net Rate Revenue Requirements									
	\$ 4,574,343	\$ 1,078,301	\$ 845,849	\$ 702,395	\$ 332,070	\$ 4,350,670	\$ -	\$ -	\$ 11,883,628
Alternative ISI Allocations									
	I & I to Flow				I & I to Meter Equivalents	I & I to Customers			
	10%				45%	45%			
	4,682,173		\$ 845,849	\$ 702,395	\$ 817,305	\$ 4,835,905	\$ -	\$ -	\$ 11,883,627
	I & I to Flow				I & I to Meter Equivalents	I & I to Customers			
	0%				50%	50%			
	4,574,343		\$ 845,849	\$ 702,395	\$ 871,221	\$ 4,889,821	\$ -	\$ -	\$ 11,883,629
Billing Determinations									
	Flow	BOD	TSS	Equivalent Meters	Customer Service				
	ML	kg	kg	Annual Equivalents	Annual				
Residential	5,825	990,325	990,325	31,331	31331				
Non-Residential	2,325	1,797,033	8,674,191	8,380	3149				
Oversize Surcharge	-	-	-	0	0				
Hauled Waste	-	-	-	0	0				
Total	8,150	2,787,357	9,664,515	39,710	34,480				
Blended Rate - Flow & Strength Costs / Cubic Meter	8,151								
I & I to Flow 0.1									
Rate Per Billing Unit	\$ 0.5744	\$ 0.3035	\$ 0.0727	20.58	140.25	\$			0.7644
Annual Residential	\$ 70	\$ 6	\$ 1	20.58	140.25	\$			237.93
I & I to Flow 0									
Rate Per Billing Unit	\$ 0.5612	\$ 0.3035	\$ 0.0727	21.94	141.82	\$			0.7512
Annual Residential	\$ 68	\$ 6	\$ 1	21.94	141.82	\$			238.76

Worksheet WW-13: Rates, Revs & Bills
November 24, 2023

2024 - 2025

CBRM Wastewater System Rates, Revenues & Annual Bills by Alternative			
Alternative Rates & Charges & Bills		AWWA / WEF - I&I Allocation Flow / Sys Eq. / Customer at: 0.1 / 0.45 / 0.45	AWWA / WEF - I&I Allocation Flow / Sys Eq. / Customer at: 0 / 0.5 / 0.5
Customer Charge	\$/Account	\$140.25	\$141.82
Base Charge	\$/Meter Equivalent	\$20.58	\$21.94
Volumetric Charges	\$/ Billed Cubic Meter	\$0.76	\$0.75
Revenue Test			
	Billing Determinant		
Customer Charge Revenues	34,480	\$4,835,820	\$4,889,954
Base Charge Revenues	39,711	\$817,242	\$871,248
Volumetric Charges Revenues	8,150,728	\$6,230,417	\$6,122,587
Total Revenues		\$11,883,479	\$11,883,789

Bill Calculations		AWWA / WEF - I&I Allocation Flow / Sys Eq. / Customer at: 0.1 / 0.45 / 0.45	AWWA / WEF - I&I Allocation Flow / Sys Eq. / Customer at: 0 / 0.5 / 0.5
Annual Fixed Charges (Customer & Base Charges by Meter Size)			
Meter Size	Capacity Ratio		
Unmetered 5/8"	1	\$160.83	\$163.76
Unmetered 3/4"	1.5	\$171.12	\$174.73
Unmetered 1"	2.5	\$191.70	\$196.67
5/8" - 15mm	1	\$160.83	\$163.76
3/4" - 20mm	1.5	\$171.12	\$174.73
1" - 25mm	2.5	\$191.70	\$196.67
1.5" - 40mm	5	\$243.15	\$251.52
2" - 50mm	8	\$304.89	\$317.34
3" - 80mm	16	\$469.53	\$492.86
4" - 100mm	25	\$654.75	\$690.32
6" - 150mm	50	\$1,169.25	\$1,238.82
8" - 200mm	90	\$1,992.45	\$2,116.42
10" - 250mm	150	\$3,227.25	\$3,432.82
Annual Volumetric Charges			
Meter Size	Average Annual Consumption	AWWA / WEF - I&I Allocation Flow / Sys Eq. / Customer at: 0.1 / 0.45 / 0.45	AWWA / WEF - I&I Allocation Flow / Sys Eq. / Customer at: 0 / 0.5 / 0.5
Unmetered 5/8"	153.99	\$117.71	\$115.67
Unmetered 3/4"	285.55	\$218.27	\$214.49
Unmetered 1"	932.35	\$712.69	\$700.36
5/8" - 15MM	153.99	\$117.71	\$115.67
3/4" - 20MM	285.55	\$218.27	\$214.49
1" - 25MM	932.35	\$712.69	\$700.36
1.5" - 40MM	1,987.83	\$1,519.50	\$1,493.20
2" - 50MM	2,752.01	\$2,103.64	\$2,067.23
3" - 80MM	7,357.15	\$5,623.81	\$5,526.48
4" - 100MM	53,383.06	\$40,806.02	\$40,099.79
6" - 150MM	22,317.89	\$17,059.79	\$16,764.54
8" - 200MM	90,411.13	\$69,110.28	\$67,914.18
10" - 250MM	-	\$0.00	\$0.00
Total Bill - Average Consumption			
Meter Size	Average Annual Consumption	AWWA / WEF - I&I Allocation Flow / Sys Eq. / Customer at: 0.1 / 0.45 / 0.45	AWWA / WEF - I&I Allocation Flow / Sys Eq. / Customer at: 0 / 0.5 / 0.5
Unmetered 5/8"	153.99	\$278.54	\$279.43
Unmetered 3/4"	285.55	\$389.39	\$389.22
Unmetered 1"	932.35	\$904.39	\$897.03
5/8" - 15MM	153.99	\$278.54	\$279.43
3/4" - 20MM	285.55	\$389.39	\$389.22
1" - 25MM	932.35	\$904.39	\$897.03
1.5" - 40MM	1,987.83	\$1,762.65	\$1,744.72
2" - 50MM	2,752.01	\$2,408.53	\$2,384.57
3" - 80MM	7,357.15	\$6,093.34	\$6,019.34
4" - 100MM	53,383.06	\$41,460.77	\$40,790.11
6" - 150MM	22,317.89	\$18,229.04	\$18,003.36
8" - 200MM	90,411.13	\$71,102.73	\$70,030.60
10" - 250MM	-	\$3,227.25	\$3,432.82

Rate Comparison

Worksheet W-14: Compare
November 24, 2023

Halifax Regional Water Commission Wastewater System Comparison of Previous Rate Model with New Rate Model AWWA WEF - I&I Allocation Flow / Sys Eq / Customer at: 0.1 / 0.45 / 0.45 2024 - 2025													
Meter Size	Average Quarterly Consumption	Quarterly Base Charge			Commodity Charge			Quarterly Wastewater Bill			Quarterly Wastewater Bill		
		Existing	New Model	Change	Existing	New Model	Change	Existing	New Model	Change	Existing	New Model	Change
Unmetered 5/8"	38.50	\$0.00	\$40.21	#DIV/0!	\$0.00	\$29.43	#DIV/0!	\$0.00	\$69.64	#DIV/0!	\$0.00	\$208.91	#DIV/0!
Unmetered 3/4"	-	\$0.00	\$42.78	#DIV/0!	\$0.00	\$54.57	#DIV/0!	\$0.00	\$97.35	#DIV/0!	\$0.00	\$292.04	#DIV/0!
Unmetered 1"	-	\$0.00	\$47.93	#DIV/0!	\$0.00	\$178.17	#DIV/0!	\$0.00	\$226.10	#DIV/0!	\$0.00	\$678.29	#DIV/0!
5/8" - 15mm	38.50	\$0.00	\$40.21	#DIV/0!	\$0.00	\$29.43	#DIV/0!	\$0.00	\$69.64	#DIV/0!	\$0.00	\$208.91	#DIV/0!
3/4" - 20mm	71.39	\$0.00	\$42.78	#DIV/0!	\$0.00	\$54.57	#DIV/0!	\$0.00	\$97.35	#DIV/0!	\$0.00	\$292.04	#DIV/0!
1" - 25mm	233.09	\$0.00	\$47.93	#DIV/0!	\$0.00	\$178.17	#DIV/0!	\$0.00	\$226.10	#DIV/0!	\$0.00	\$678.29	#DIV/0!
1.5" - 40mm	496.96	\$0.00	\$60.79	#DIV/0!	\$0.00	\$379.88	#DIV/0!	\$0.00	\$440.66	#DIV/0!	\$0.00	\$1,321.99	#DIV/0!
2" - 50mm	688.00	\$0.00	\$76.22	#DIV/0!	\$0.00	\$525.91	#DIV/0!	\$0.00	\$602.13	#DIV/0!	\$0.00	\$1,806.40	#DIV/0!
3" - 80mm	1,839.29	\$0.00	\$117.38	#DIV/0!	\$0.00	\$1,405.95	#DIV/0!	\$0.00	\$1,523.34	#DIV/0!	\$0.00	\$4,570.01	#DIV/0!
4" - 100mm	13,345.77	\$0.00	\$163.69	#DIV/0!	\$0.00	\$10,201.51	#DIV/0!	\$0.00	\$10,365.19	#DIV/0!	\$0.00	\$31,095.58	#DIV/0!
6" - 150mm	5,579.47	\$0.00	\$292.31	#DIV/0!	\$0.00	\$4,264.95	#DIV/0!	\$0.00	\$4,557.26	#DIV/0!	\$0.00	\$13,671.78	#DIV/0!
8" - 200mm	22,602.78	\$0.00	\$498.11	#DIV/0!	\$0.00	\$17,277.57	#DIV/0!	\$0.00	\$17,775.68	#DIV/0!	\$0.00	\$53,327.05	#DIV/0!
10" - 250mm	-	\$1,976.72	\$806.81	-59.2%	\$0.00	\$0.00	#DIV/0!	\$1,976.72	\$806.81	-59.2%	\$5,930.16	\$2,420.44	-59.2%

Worksheet W-14: Compare
October 14, 2012

Halifax Regional Water Commission Wastewater System Comparison of Current Wastewater Rates with Proposed New Rates AWWA WEF - I&I Allocation Flow / Sys Eq / Customer at: 0 / 0.5 / 0.5 2024 - 2025													
Meter Size	Average Quarterly Consumption	Quarterly Base Charge			Commodity Charge			Quarterly Wastewater Bill			Quarterly Wastewater Bill		
		Existing	Proposed	Change	Existing	Proposed	Change	Existing	Proposed	Change	Existing	Proposed	Change
Unmetered 5/8"	38.50	\$0.00	\$40.94	#DIV/0!	\$0.00	\$28.92	#DIV/0!	\$0.00	\$69.86	#DIV/0!	\$0.00	\$209.57	#DIV/0!
Unmetered 3/4"	#DIV/0!	\$0.00	\$43.68	#DIV/0!	\$0.00	\$53.62	#DIV/0!	\$0.00	\$97.31	#DIV/0!	\$0.00	\$291.92	#DIV/0!
Unmetered 1"	#DIV/0!	\$0.00	\$49.17	#DIV/0!	\$0.00	\$175.09	#DIV/0!	\$0.00	\$224.26	#DIV/0!	\$0.00	\$672.77	#DIV/0!
5/8" - 15mm	38.50	\$0.00	\$40.94	#DIV/0!	\$0.00	\$28.92	#DIV/0!	\$0.00	\$69.86	#DIV/0!	\$0.00	\$209.57	#DIV/0!
3/4" - 20mm	71.39	\$0.00	\$43.68	#DIV/0!	\$0.00	\$53.62	#DIV/0!	\$0.00	\$97.31	#DIV/0!	\$0.00	\$291.92	#DIV/0!
1" - 25mm	233.09	\$0.00	\$49.17	#DIV/0!	\$0.00	\$175.09	#DIV/0!	\$0.00	\$224.26	#DIV/0!	\$0.00	\$672.77	#DIV/0!
1.5" - 40mm	496.96	\$0.00	\$62.88	#DIV/0!	\$0.00	\$373.30	#DIV/0!	\$0.00	\$436.18	#DIV/0!	\$0.00	\$1,308.54	#DIV/0!
2" - 50mm	688.00	\$0.00	\$79.34	#DIV/0!	\$0.00	\$516.81	#DIV/0!	\$0.00	\$596.14	#DIV/0!	\$0.00	\$1,788.43	#DIV/0!
3" - 80mm	1,839.29	\$0.00	\$123.22	#DIV/0!	\$0.00	\$1,381.62	#DIV/0!	\$0.00	\$1,504.84	#DIV/0!	\$0.00	\$4,514.51	#DIV/0!
4" - 100mm	13,345.77	\$0.00	\$172.58	#DIV/0!	\$0.00	\$10,024.95	#DIV/0!	\$0.00	\$10,197.53	#DIV/0!	\$0.00	\$30,592.58	#DIV/0!
6" - 150mm	5,579.47	\$0.00	\$309.71	#DIV/0!	\$0.00	\$4,191.14	#DIV/0!	\$0.00	\$4,500.84	#DIV/0!	\$0.00	\$13,502.52	#DIV/0!
8" - 200mm	22,602.78	\$0.00	\$529.11	#DIV/0!	\$0.00	\$16,978.55	#DIV/0!	\$0.00	\$17,507.65	#DIV/0!	\$0.00	\$52,522.95	#DIV/0!
10" - 250mm	#DIV/0!	\$1,976.72	\$858.21	-56.6%	\$0.00	\$0.00	#DIV/0!	\$1,976.72	\$858.21	-56.6%	\$5,930.16	\$2,574.62	-56.6%



Wastewater By-Law

12-DEC-2023
CIVIC CENTRE

1

AGENDA

1. Introduction
2. Overview of Council Direction
3. Project Timeline Update
4. Cost Recovery by User Fees
5. Wastewater By-Law
6. Recommendation

2

COUNCIL DIRECTION *July 12, 2022*

- Direction to proceed with scoping of a wastewater utility model with Rate-based cost recovery
- Report back with rate methodology, service delivery plan, legislative requirements & timeline

3

COUNCIL DIRECTION *December 22, 2022*

- Approve Adoption of Combined Water/Wastewater Commission Structure for Delivery of Water and Wastewater Services, and Regulated by NSUARB
- Pursue Legislative & Governance Changes
- Report back with Workplan & Budget

4

COUNCIL DIRECTION *July 10, 2023*

- Approve Guiding Principles for Establishment of Commission
- Proceed with Development of 8 Member Commission Board Structure (*Pending Legislation*)
- Approve Integrated Water/Wastewater Organizational Structure for Delivery of W/WW Services
- Approve EPW Organizational Structure including Engineering and Capital Project Delivery Services

5

PROJECT TIMELINE UPDATE

- Targeted Implementation of a **Commission** with *Rates, Rules & Regulations under NSUARB* (April 1st, 2024)
- Special Request for Legislation sent in February 2023
- Province Unable to Accommodate Request for Legislation for April 1st, 2024
 - *Delays the establishment of a Commission until April 1st, 2025*
- Wastewater User Fee (Rate) Can Still Be Established In-House for April 1st, 2024
 - Governance Reform to Follow

6

COST RECOVERY BY USER FEES

- User Fees Based on *Water Environment Federation (WEF) Rate Model* (accepted by NSUARB)
- Includes a Base Charge (Fixed) and a Volumetric Charge (Variable)
- Designed to Charge Customers Fairly for Service Received
- Allows Customers to Influence their Bill
- User Fees Designed to Recover 100% of Owning & Operating the Sewer System
- Follows previous Council Direction and in accordance with Council Approved *Guiding Principles*

7

WASTEWATER BY-LAW

- 1**
Allow for Cost Recovery of Wastewater Services by User Fee for 2024/25
- 2**
Grant Council Authority to set User Fees (as opposed to Taxation Authority under MGA)
- 3**
Support Service Delivery (i.e.; *Rules & Regulations*)


**Draft Copy of Wastewater Rate Study is attached.*

8


IMPACTS OF TRANSITIONING TO USER FEE




Removal of Sewer Charge from Tax Bill



Potential Reduction in Base Rate



Improved Transparency







Ease of Transition to Regulated Rate

**Discussion of Actual Wastewater Budget, Tax Decreases and Mitigation Strategies should be deferred to 2024/25 Budget*

9

BY-LAW LEAD TIME

-  Implementation Date of **April 1, 2024** is recommended.
-  Sufficient Lead Time is Required for By-Law Process.
-  Minimal Effort Required to Prepare Draft Wastewater By-Law
-  Initiate By-Law Process in January 2024.

10

RECOMMENDATION

- Motion:
 - *Direct staff to proceed with the development of a CBRM Wastewater By-Law enabling the cost recovery of wastewater services by a user fee for 2024/25*
 - *Initiate the By-Law process in January 2024 in accordance with the CBRM By-Law Development Policy.*

Summary

Statement of Revenue

September 30, 2023

Revenue	Year To Date Assigned	7 Month Budget	7 Month Budget Variance	Annual Budget	Annual Budget Remaining
Total Taxes	76,454,807	76,073,132	381,674	130,411,084	53,956,277
Total Federal Government	1,866,308	1,866,308	-	3,199,385	1,333,077
Total Federal Government Agencies	451,892	451,892	-	774,672	322,779
Total Provincial Government	1,255,278	1,255,278	-	2,151,906	896,628
Total Provincial Government Agencies	2,348,211	2,348,134	76	4,025,373	1,677,163
Total Services to Other Local Government	683,176	683,176	-	1,171,159	487,983
Total Transit	1,317,683	1,199,083	118,599	2,107,000	789,317
Total Environmental Development Services	214,163	146,125	68,038	250,500	21,480
Total Licenses & Permits	106,923	86,625	20,298	148,500	41,577
Total Fines & Fees	472,973	531,598	(58,625)	911,310	295,623
Total Rentals	294,620	305,245	(10,625)	523,277	228,657
Total Concessions & Franchises	387,099	328,557	58,542	795,500	142,714
Total Interest	2,092,734	883,750	1,208,984	1,515,000	(577,734)
Total Finance Revenue	24,600	20,417	4,183	35,000	10,400
Total Solid Waste Revenue	1,901,525	1,742,483	159,042	3,010,000	1,108,475
Total Recreation & Cultural Service Programs	457,863	569,335	(111,471)	1,661,500	1,612,038
Total Water Utility Charges	2,946,148	2,946,148	-	5,050,540	2,104,392
Total Unconditional Transfers	9,203,659	9,237,572	(33,913)	15,835,838	6,632,179
Total Conditional Transfers	243,833	243,833	-	418,000	174,167
Total Extraordinary Revenue	1,574,289	-	1,574,289	-	(1,574,289)
Year To Date Assigned	\$ 104,297,784	\$ 100,918,692	\$ 3,379,091	\$ 173,995,545	\$ 69,682,904

Departmental

Reviewed

Summary

Statement of Expenditures

October 31, 2023

Expenditures	Year to date Expended	7 Month Budget	7 Month Budget Variance	Annual Budget	Annual Budget Remaining
Legislative	837,813	904,940	67,128	1,629,933	792,120
Administration	253,081	272,007	18,926	462,452	209,371
Finance	1,386,963	1,533,152	146,189	3,419,887	2,032,924
Legal	2,314,010	2,374,481	60,471	2,717,266	401,656
Human Resources	688,190	821,152	132,962	1,487,476	799,286
Technology & Communications	2,065,493	2,259,005	193,511	4,187,983	2,122,490
Municipal Clerk	179,975	275,741	95,766	576,707	396,732
Fiscal Services	16,962,148	16,948,493	(13,655)	33,986,180	17,024,032
Police Services	16,027,682	17,325,901	1,298,219	30,500,486	14,472,804
Fire Services (Incl EMO)	12,082,036	11,706,328	(375,707)	18,875,742	6,793,706
Engineering & Public Works	34,001,483	32,451,517	(1,549,966)	58,165,336	24,163,853
Planning	1,959,822	2,138,047	178,225	3,589,859	1,630,037
Facilities C200 & Arenas	2,484,634	2,480,275	(4,359)	4,409,505	1,924,871
Parks & Grounds	1,966,934	1,911,099	(55,835)	3,318,875	1,351,941
Buildings	1,851,040	1,952,914	101,874	3,611,363	1,761,489
Recreation	1,727,028	1,584,256	(142,771)	3,056,495	1,329,467
Total expended to date	\$ 96,788,331	\$ 96,939,309	\$ 150,977	\$ 173,995,545	\$ 77,206,780

Departmental

Reviewed

Legislative

Statement of Expenditures

October 31, 2023

Legislative	Year to date Expended	7 Month Budget	7 Month Budget Variance	Annual Budget	Annual Budget Remaining
6000 WAGES/SALARIES	590,433	629,167	38,734	\$ 1,107,164	\$ 516,731
6010 BENEFITS	94,178	115,471	21,293	200,149	105,971
6030 TRAVEL/CONFERENCES	56,246	56,246	-	110,000	53,754
6040 PROF MEM/DUES & FEES	24,783	26,851	2,068	88,495	63,712
6050 OFFICE SUPPLIES	6,891	7,558	667	12,400	5,509
6060 OFFICE EQUIPMENT	2,220	3,208	989	5,500	3,280
6080 ADVERTISING	8,021	9,500	1,480	14,500	6,480
6100 COURIER	49	146	97	250	201
6110 TELEPHONE/FAX	20,182	17,208	(2,973)	29,500	9,318
6120 PUBL./SUBSCRIPTIONS	1,373	1,677	304	2,875	1,502
6130 COMPUTER HARDWARE	2,663	4,517	1,854	6,600	3,937
6150 MEETING EXPENSES	10,336	16,042	5,706	27,500	17,164
6170 PROMOTION	17,348	17,348	-	25,000	7,652
8100 PROFESSIONAL SERVICE	3,092	-	(3,092)	-	(3,092)
Total expended to date	\$ 837,813	\$ 904,940	\$ 67,128	\$ 1,629,933	\$ 792,120

Departmental

Finance

Administration (CAO)

Statement of Expenditures

October 31, 2023

CAO	Year to date Expended	7 Month Budget	7 Month Budget Variance	Annual Budget	Annual Budget Remaining
6000 WAGES/SALARIES	165,435	170,178	4,743	294,976	129,541
6010 BENEFITS	21,757	29,770	8,013	51,601	29,844
6020 TRAINING/EDUCATION	-	1,925	1,925	3,300	3,300
6030 TRAVEL/CONFERENCES	9,424	11,667	2,243	20,000	10,576
6040 PROF MEM/DUES & FEES	1,747	1,747	-	1,800	53
6050 OFFICE SUPPLIES	1,759	1,758	-	2,800	1,041
6080 ADVERTISING	-	-	-	-	-
6110 TELEPHONE/FAX	961	1,750	789	3,000	2,039
6120 PUBL./SUBSCRIPTIONS	-	277	277	475	475
6150 MEETING EXPENSES	1,688	2,625	937	4,500	2,812
6170 PROMOTION	2,975	2,976	-	5,000	2,025
8100 PROFESSIONAL SERVICE	47,334	47,334	-	75,000	27,666
Total expended to date	\$ 253,081	\$ 272,007	\$ 18,926	\$ 462,452	\$ 209,371

Departmental

Finance

	Year to date Expended	7 Month Budget	7 Month Budget Variance	Annual Budget	Annual Budget Remaining
Finance					
6000 WAGES/SALARIES	1,074,400	1,190,476	116,076	2,066,571	992,171
6010 BENEFITS	229,220	252,906	23,687	438,371	209,151
6020 TRAINING/EDUCATION	8,140	9,458	1,318	13,000	4,860
6030 TRAVEL/CONFERENCES	11,406	9,637	(1,769)	13,500	2,094
6040 PROF MEM/DUES & FEES	688	2,363	1,674	4,050	3,362
6050 OFFICE SUPPLIES	8,723	9,817	1,093	11,900	3,177
6060 OFFICE EQUIPMENT	1,156	4,667	3,511	8,000	6,844
6080 ADVERTISING	19,676	21,875	2,199	37,500	17,824
6090 POSTAGE	130,511	130,511	-	186,000	55,489
6100 COURIER	20,900	10,749	(10,152)	18,250	(2,650)
6110 TELEPHONE/FAX	8,788	9,392	603	16,100	7,312
6130 COMPUTER HARDWARE	5,517	5,517	-	13,700	8,183
6140 COMPUTER SOFTWARE	400	400	-	50,280	49,880
6180 COST RECOVERY	(332,324)	(325,000)	7,324	(325,000)	7,324
8010 OPERATIONAL MAT/SUPP	1,983	4,083	2,100	7,000	5,017
8100 PROFESSIONAL SERVICE	27,962	27,961	-	57,165	29,203
8110 CONTRACTS/AGREEMENTS	49,877	48,400	(1,477)	48,400	(1,477)
8120 LEASES	14,940	14,941	-	15,100	160
8180 TAX EXEMPT/WRITE OFF	105,000	105,000	-	740,000	635,000
Total expended to date	\$ 1,386,963	\$ 1,533,152	\$ 146,189	\$ 3,419,887	\$ 2,032,924

Departmental

Finance

Legal

Statement of Expenditures

October 31, 2023

	Year to date Expended	7 Month Budget	7 Month Budget Variance	Annual Budget	Annual Budget Remaining
Legal					
6000 WAGES/SALARIES	249,879	296,038	46,159	513,133	263,254
6010 BENEFITS	51,352	64,692	13,340	112,133	60,781
6020 TRAINING/EDUCATION	-	3,792	3,792	6,500	6,500
6030 TRAVEL/CONFERENCES	3,684	3,684	-	4,500	816
6040 PROF MEM/DUES & FEES	12,591	12,591	-	15,000	2,409
6050 OFFICE SUPPLIES	1,221	2,042	821	3,500	2,279
6060 OFFICE EQUIPMENT	231	1,283	1,052	2,200	1,969
6070 PHOTOCOPIER LEASE	812	2,042	1,229	3,500	2,688
6080 ADVERTISING	932	1,458	526	2,500	1,568
6100 COURIER	232	467	235	800	568
6110 TELEPHONE/FAX	2,086	2,333	247	4,000	1,914
6120 PUBL./STATUTES	11,462	11,462	-	15,000	3,538
6130 COMPUTER HARDWARE	-	-	-	4,000	4,000
6150 MEETING EXPENSE	-	292	292	500	500
6160 LIABILITY INSURANCE	1,938,822	1,930,000	(8,822)	1,930,000	(8,822)
8100 PROFESSIONAL SERVICE	42,306	42,305	-	100,000	57,694
Total expended to date	\$ 2,314,010	\$ 2,374,481	\$ 60,471	\$ 2,717,266	\$ 401,656

Departmental

Finance

Human Resources

Statement of Expenditures

October 31, 2023

	Year to date Expended	7 Month Budget	7 Month Budget Variance	Annual Budget	Annual Budget Remaining
Human Resources					
6000 WAGES/SALARIES	490,288	584,811	94,523	1,013,674	523,386
6010 BENEFITS	105,286	127,184	21,898	220,452	115,166
6020 TRAINING/EDUCATION	2,029	5,746	3,717	9,850	7,821
6030 TRAVEL/CONFERENCES	5,240	10,208	4,969	17,500	12,260
6040 PROF MEM/DUES & FEES	1,646	1,647	-	2,000	354
6050 OFFICE SUPPLIES	11,431	11,431	-	15,000	3,569
6060 OFFICE EQUIPMENT	250	1,458	1,208	2,500	2,250
6080 ADVERTISING	331	1,750	1,419	3,000	2,669
6110 TELEPHONE/FAX	5,955	5,955	-	10,000	4,045
6120 PUBL./SUBSCRIPTIONS	-	1,750	1,750	3,000	3,000
6130 COMPUTER HARDWARE	4,553	4,553	-	6,000	1,447
6140 COMPUTER SOFTWARE	-	292	292	500	500
6150 MEETING EXPENSE	672	3,792	3,120	6,500	5,828
8100 PROFESSIONAL SERVICE	56,200	56,200	-	170,000	113,800
8110 CONTRACTS/AGREEMENTS	4,309	4,375	66	7,500	3,191
Total expended to date	\$ 688,190	\$ 821,152	\$ 132,961	\$ 1,487,476	\$ 799,286

Departmental

Finance

**Technology Including
911 Comm Centre**

Statement of Expenditures

October 31, 2023

Technology/Communications	Year to date Expended	7 Month Budget	7 Month Budget Variance	Annual Budget	Annual Budget Remaining
6000 WAGES/SALARIES	1,238,404	1,421,016	182,612	2,463,095	1,224,691
6010 BENEFITS	258,008	305,638	47,631	529,773	271,766
6020 TRAINING/EDUCATION	13,936	17,403	3,467	24,500	10,564
6030 TRAVEL/CONFERENCES	24,412	14,160	(10,252)	17,000	(7,412)
6040 PROF MEM/DUES & FEES	1,032	1,388	356	2,200	1,168
6050 OFFICE SUPPLIES	6,443	5,544	(899)	5,800	(643)
6060 OFFICE EQUIPMENT	8,710	9,602	892	13,000	4,290
6080 ADVERTISING	2,086	2,960	875	4,000	1,914
6110 TELEPHONE/FAX	66,575	66,575	-	150,200	83,625
6130 COMPUTER HARDWARE	67,690	67,690	-	180,000	112,310
6140 COMPUTER SOFTWARE	261,128	261,128	-	444,000	182,872
6150 MEETING EXPENSE	1,710	791	(919)	1,000	(710)
7010 ELECTRICAL	6,951	6,125	(826)	10,500	3,549
7070 BLDG/FACILITY RENTAL	29,891	29,167	(724)	50,000	20,109
8040 COMM EQUIPMENT LINES	562	4,958	4,396	8,500	7,938
8100 PROFESSIONAL SERVICES	821	821	-	10,000	9,179
8110 CONTRACTS/AGREEMENTS	77,134	44,037	(33,096)	63,350	(13,784)
8120 LEASES SAP	-	-	-	101,365	101,365
8130 LICENSES/PERMITS	-	-	-	109,700	109,700
Total expended to date	\$ 2,065,493	\$ 2,259,005	\$ 193,512	\$ 4,187,983	\$ 2,122,490

Departmental

Finance

Municipal Clerk

Statement of Expenditures

October 31, 2023

	Year to date Expended	7 Month Budget	7 Month Budget Variance	Annual Budget	Annual Budget Remaining
Municipal Clerk					
6000 WAGES/SALARIES	124,734	173,640	48,906	300,976	176,242
6010 BENEFITS	26,532	36,753	10,221	63,706	37,174
6020 TRAINING/EDUCATION	365	3,208	2,843	5,500	5,135
6030 TRAVEL/CONFERENCES	1,834	3,792	1,958	6,500	4,666
6040 PROF MEM/DUES & FEES	292	423	131	725	433
6050 OFFICE SUPPLIES	1,415	1,750	335	3,000	1,585
6060 OFFICE EQUIPMENT	1,652	1,652	-	2,000	348
6070 PHOTOCOPY SUPPLIES	7,625	14,000	6,375	24,000	16,375
6080 ADVERTISING	661	662	-	750	89
6100 COURIER	-	438	438	750	750
6110 TELEPHONE/FAX	1,862	2,042	179	3,500	1,638
6120 PUBL./SUBSCRIPTIONS	1,740	1,740	-	1,800	60
6130 COMPUTER HARDWARE	2,187	2,187	-	6,500	4,313
6140 COMPUTER SOFTWARE	5,160	5,160	-	42,500	37,340
6150 MEETING EXPENSES	3,916	3,915	-	14,500	10,584
8110 CONTRACTS/AGREEMENTS	-	-	-	100,000	100,000
Total expended to date	\$ 179,975	\$ 251,360	\$ 71,385	\$ 576,707	\$ 396,732

Departmental

Finance

Fiscal Services

Statement of Expenditures

October 31, 2023

Fiscal Services	Year to date Expended	7 Month Budget	7 Month Budget Variance	Annual Budget	Annual Budget Remaining
9010 INT SHRT TERM BORROW	33,568	33,567	-	400,000	366,432
9020 INT ON DEBT	851,430	851,429	-	1,346,399	494,969
9050 PRINC ON DEBT	2,853,495	2,853,495	-	8,796,065	5,942,570
9052 DEBT/CAP BOND DISC	-	-	-	98,000	98,000
9090 BANK CHARGES	41,629	35,000	(6,629)	60,000	18,371
9200 ALLOWANCE FOR UNCOL. TAXES	-	-	-	700,000	700,000
9420 APPROP TO CAPITAL FUND	52,500	52,500	-	90,000	37,500
9430 APPROP TO B.I.D.C.	113,955	106,929	(7,026)	183,307	69,352
9600 PROV. CORRECTIONS	662,519	662,519	-	1,135,747	473,228
9610 CB REG. HOUSING	1,505,726	1,505,726	-	2,581,244	1,075,518
9620 REGIONAL LIBRARY	410,550	410,550	-	703,800	293,250
9630 CB/VIC. SCHOOL BOARD	9,642,680	9,642,680	-	16,530,308	6,887,628
9640 PROPERTY ASSESSMENT	794,098	794,098	-	1,361,310	567,213
Total expended to date	\$ 16,962,148	\$ 16,948,493	\$ (13,655)	\$ 33,986,180	\$ 17,024,032

Departmental

Finance

Police Services

Statement of Revenue

October 31, 2023

Police Services Revenue	Year to date Assigned	7 Month Budget	7 Month Budget Variance	Annual Budget	Annual Budget Remaining
4751 RECORDS INQUIRIES	79,801	116,667	(36,866)	200,000	120,199
5151 FINES	168,872	131,250	37,622	225,000	56,128
Total Revenue to date	\$ 248,673	\$ 247,917	\$ 756	\$ 425,000	\$ 176,327

Departmental

Finance

	Year to date Expended	7 Month Budget	7 Month Budget Variance	Annual Budget	Annual Budget Remaining
Police Services					
GL 6000, 6010, & 6011 WAGES & BENEFITS NET OF COST RECOVERY	14,215,576	15,603,565	1,387,989	27,049,916	12,834,340
6020 TRAINING/EDUCATION	101,648	101,126	(522)	170,000	68,352
6030 TRAVEL/CONFERENCES	37,917	40,833	2,917	70,000	32,083
6040 PROF MEM/DUES & FEES	1,993	2,917	924	5,000	3,007
6050 OFFICE SUPPLIES	19,423	26,250	6,827	45,000	25,577
6060 OFFICE EQUIPMENT	46,159	46,159	-	53,000	6,841
6070 PHOTOCOPY SUPPLIES	4,642	5,833	1,191	10,000	5,358
6080 ADVERTISING	6,686	5,000	(1,686)	5,000	(1,686)
6090 POSTAGE & 6100 COURIER	5,982	8,750	2,768	15,000	9,018
6110 TELEPHONE/FAX	119,370	122,500	3,130	210,000	90,630
6120 PUBL./SUBSCRIPTIONS	6,501	6,000	(501)	6,000	(501)
6130 COMPUTER HARDWARE	63,312	63,312	-	217,000	153,688
6140 COMPUTER SOFTWARE	25,680	25,680	-	120,000	94,320
6150 MEETING EXPENSES	5,198	6,708	1,511	11,500	6,302
6170 PROMOTION	3,143	6,417	3,274	11,000	7,857
7000 HEAT	7,030	18,667	11,636	32,000	24,970
7010 ELECTRICAL	57,279	65,625	8,346	112,500	55,221
7020 WATER	3,641	4,083	442	7,000	3,359
7030 BLDG/FACILITY MAINT	54,314	54,314	-	83,000	28,686
7040 BLDG/FACILITY REPAIR	183,906	15,000	(168,906)	15,000	(168,906)
7060 BLDG/FACILITY RENOV	2,538	8,750	6,212	15,000	12,462
7070 BLDG/FACILITY RENTAL	14,553	16,333	1,780	28,000	13,447
7110 SECURITY	1,499	1,499	-	2,000	501
7500 VEH/EQUIP MAINT	19,037	19,038	-	23,000	3,963
7505 GASOLINE & DIESEL	300,407	291,667	(8,740)	500,000	199,593
7510 VEH/EQUIP REPAIRS	170,848	175,000	4,152	300,000	129,152
7530 VEH/EQUIP REPLACEMENT	104,942	104,941	-	580,000	475,058
7540 VEH/EQUIP RENTAL	-	1,167	1,167	2,000	2,000
7550 VEH/EQUIP TOWING	365	2,917	2,552	5,000	4,635
8000 OPERATIONAL EQUIP	105,115	105,115	-	135,000	29,885
8010 OPERATIONAL MAT/SUPP	36,026	78,750	42,724	135,000	98,974
8020 MAINTENANCE EQUIP	916	4,416	3,500	7,570	6,654
8090 UNIFORMS/CLOTHING	78,146	78,145	-	175,000	96,854
8100 PROFESSIONAL SERVICE	158,384	135,000	(23,384)	135,000	(23,384)
8110 CONTRACTS/AGREEMENTS	8,583	17,500	8,917	30,000	21,417
8125 MAJOR INVESTIGATIONS	31,925	31,925	-	130,000	98,075
8150 GRANTS/SUBS TO ORG	25,000	25,000	-	50,000	25,000
Total expended to date	\$ 16,927,682	\$ 17,325,901	\$ 1,298,220	\$ 30,500,486	\$ 14,472,804

Departmental

Finance

	Year to date Expended	7 Month Budget	7 Month Budget Variance	Annual Budget	Annual Budget Remaining
Fire Services Including EMO					
6000 WAGES/SALARIES	4,173,743	3,759,456	(414,286)	6,497,936	2,324,193
6010 BENEFITS	806,944	811,454	4,510	1,402,430	595,486
6011 MISC. BENEFITS	4,866	15,740	10,874	26,982	22,116
6020 TRAINING/EDUCATION	34,158	100,487	66,330	172,264	138,106
6030 TRAVEL/CONFERENCES	23,462	27,650	4,188	47,400	23,938
6040 PROF MEM/DUES & FEES	4,603	7,174	2,571	12,299	7,696
6050 OFFICE SUPPLIES	7,238	7,238	-	12,050	4,812
6060 OFFICE EQUIPMENT	6,414	6,414	-	8,450	2,036
6080 ADVERTISING	3,320	3,320	-	5,350	2,030
6110 TELEPHONE/FAX	23,670	23,670	-	40,374	16,704
6120 PUBL./SUBSCRIPTIONS	-	1,575	1,575	2,700	2,700
6130 COMPUTER HARDWARE	15,433	8,000	(7,433)	8,000	(7,433)
6140 COMPUTER SOFTWARE	400	400	-	40,500	40,100
6150 MEETING EXPENSES	747	2,975	2,228	5,100	4,353
6170 PROMOTION	12,140	13,942	1,801	23,900	11,760
7000 HEAT	47,077	60,667	13,590	104,000	56,923
7010 ELECTRICAL	53,564	57,329	3,765	98,279	44,715
7020 WATER	20,537	20,943	407	35,903	15,366
7030 BLDG/FACILITY MAINT	64,500	53,729	(10,771)	53,729	(10,771)
7040 BLDG/FACILITY REPAIR	24,394	21,422	(2,972)	22,253	(2,141)
7060 BLDG/FACILITY RENOV	-	-	-	5,000	5,000
7500 VEH/EQUIP MAINT.	207,375	200,000	(7,375)	200,000	(7,375)
7505 GASOLINE/DIESEL	38,511	33,928	(4,583)	58,163	19,652
7530 VEH/EQUIP REPLACEMENT	8,156	8,156	-	52,500	44,344
7560 VEH/EQUIP GEN SUPPLY	2,124	9,333	7,210	16,000	13,876
8000 OPERATIONAL EQUIP	141,758	235,806	94,047	404,238	262,480
8010 OPERATION MATS/SUPPLU	177,393	27,032	(150,362)	46,340	(131,053)
8020 MAINTENANCE EQUIP	3,995	3,995	-	50,000	46,005
8040 COMM EQUIPMENT LINES	2,555	2,555	-	4,380	1,825
8080 UNIFORMS/CLOTHING	49,843	49,842	-	77,375	27,532
8100 PROFESSIONAL SERVICE	640	9,625	8,985	16,500	15,860
8110 CONTRACTS/AGREEMENTS	59,341	59,341	-	94,838	35,597
8120 LEASES	74,774	74,774	-	109,147	34,373
8130 LICENSES/PERMITS	1,546	1,546	-	20,387	18,841
8150 GRANTS/SUBS TO ORG	1,858,920	1,858,920	-	2,024,491	165,571
8195 WATER SUPPLY & HYDR	4,127,895	4,127,891	(4)	7,076,384	2,948,489
Total expended to date	\$ 12,082,036	\$ 11,706,328	\$ (375,706)	\$ 18,875,742	\$ 6,793,706

Departmental

Finance

Municipal Services Agreement

Statement of Revenue

October 31, 2023

Fire Services Revenue	Year to date Assigned	7 Month Budget	7 Month Budget Variance	Annual Budget	Annual Budget Remaining
4776 PROV NS FIRE PROTECTION GRANT	85,134	85,134	-	145,944	60,810
4776 MEMBERTOU MUNICIPAL SERVICES AGRMNT	598,042	598,042	-	1,025,215	427,173
Total Revenue to date	\$ 683,176	\$ 683,176	-	\$ 1,171,159	\$ 487,983

Departmental

Finance

**Engineering and Public Works Expenditures
to October 31, 2023**

REVENUE	Year to date	7 Month	7 Month	Annual	Annual Budget	% of Annual
	Expended	Budget	Budget Variance	Budget	Remaining	Budget
TRANSIT	1,317,682	1,199,083	118,599	2,107,000	(789,318)	0.63
SOLIDWASTE TIP FEES	1,703,949	1,537,083	166,866	2,635,000	(931,051)	0.65
SOLIDWASTE COST RECOVERIES	205,400	205,400	-	375,000	(169,600)	0.55
SEWER PERMIT FEES	72,185	58,333	13,852	100,000	(27,815)	0.72
WATER UTILITY ADMIN FEE	2,946,148	2,946,148	-	5,050,540	(2,104,392)	0.58
TOTAL PW REVENUES	6,245,364	5,946,048	299,316	10,267,540	(4,022,176)	0.61
EXPENDITURES						
ADMINISTRATION	2,497,635	2,487,673	(9,962)	4,557,342	2,059,707	0.55
ENGINEERING	415,338	444,946	29,608	809,030	393,692	0.51
CENTRAL DIVISION	4,812,423	4,851,263	38,840	8,528,461	3,716,038	0.56
EAST DIVISION	4,357,496	4,230,767	(126,730)	7,520,485	3,162,989	0.58
NORTH DIVISION	1,881,424	1,880,395	(1,029)	3,640,485	1,759,061	0.52
SOLID WASTE	10,813,384	9,488,568	(1,324,816)	15,867,558	5,054,174	0.68
MECHANICAL FLEET	2,762,142	2,734,529	(27,613)	4,909,477	2,147,335	0.56
TRANSIT	4,734,432	4,552,946	(181,487)	8,555,620	3,821,188	0.55
QUALITY CONTROL	1,727,208	1,780,431	53,223	3,776,878	2,049,670	0.46
TOTAL PW EXPENDITURES	34,001,483	32,451,517	(1,549,966)	58,165,336	24,163,853	0.58

Signature: _____

Director of Engineering & Public Works

Chief Financial Officer

	Year to date Assigned	7 Month Budget	7 Month Budget Variance	Annual Budget	Annual Budget Remaining
Bylaw Revenue					
5112 Vendor Licenses	\$ 7,400	\$ 8,458	\$ (1,058)	\$ 14,500	\$ 7,100
5113 Animal Licenses	4,373	6,417	(2,043)	11,000	6,627
5114 Taxi Licenses	18,965	11,667	7,298	20,000	1,036
5115 Vending Machine Licenses	4,000	1,750	2,250	3,000	(1,000)
5301 Parking Meter Revenue	57,286	116,667	(59,381)	200,000	142,714
Total Bylaw Revenue	\$ 92,023	\$ 144,958	\$ (52,935)	\$ 248,500	\$ 156,477
Development / Planning Revenue					
5496 Mapping Sales	\$ -	\$ 292	\$ (292)	\$ 500	\$ 500
5495 Other Sales	2,819	2,917	(98)	5,000	2,181
5497 Lun Ammendment Fees	-	2,917	(2,917)	5,000	5,000
5101 Building Permits	187,324	116,667	70,658	200,000	12,676
5102 Subdivision Fees	24,020	23,333	687	40,000	15,980
Total Develop / Planning Rev	\$ 214,163	\$ 146,125	\$ 68,038	\$ 250,500	\$ 36,337
Total Bylaw / Dev / Planning Revenue	\$ 306,186	\$ 291,083	\$ 15,103	\$ 499,000	\$ 192,814

Departmental

Finance

Statement of Expenditures

Planning

Planning Department	Year to date Expended	7 Month Budget	7 Month Budget Variance	Annual Budget	Annual Budget Remaining
6000 WAGES/SALARIES	804,038	936,683	132,645	1,623,583	819,545
6010 BENEFITS	190,745	212,469	21,723	368,279	177,534
6020 TRAINING/EDUCATION	3,770	13,625	9,856	20,500	16,730
6030 TRAVEL/CONFERENCES	30,623	24,500	(6,123)	24,500	(6,123)
6040 PROF MEM/DUES & FEES	2,315	3,792	1,477	6,500	4,185
6050 OFFICE SUPPLIES	13,895	13,895	-	15,500	1,605
6060 OFFICE EQUIPMENT	8,384	9,500	1,116	14,500	6,116
6080 ADVERTISING	27,871	26,500	(1,372)	26,500	(1,371)
6110 TELEPHONE/FAX	7,987	10,440	2,453	17,500	9,513
6120 PUBL./SUBSCRIPTIONS	473	634	161	800	327
6130 COMPUTER HARDWARE	10,672	11,448	776	13,500	2,828
6140 COMPUTER SOFTWARE	8,901	10,068	1,167	14,500	5,599
6150 MEETING EXPENSE	1,009	3,617	2,608	6,200	5,191
6170 PROMOTION	7,512	17,500	9,989	30,000	22,489
7130 DEMOLITIONS	-	-	-	120,000	120,000
8000 OPERATIONAL EQUIPMENT	2,066	2,590	524	33,000	30,934
8010 OPERATIONAL MAT/SUPP	2,328	2,333	6	4,000	1,672
8090 UNIFORMS / CLOTHING	4,064	4,667	602	8,000	3,936
8100 PROFESSIONAL SERVICE	12,296	12,295	-	46,000	33,704
8110 CONTRACTS/AGREEMENTS	247,727	247,727	-	530,000	282,273
8130 LICENSES/PERMITS	71,947	71,947	-	85,497	13,550
8135 REGULATORY FEES	34,549	35,167	618	41,000	6,451
8150 GRANTS /SUBS TO ORG	466,652	466,651	-	540,000	73,349
Total expended to date	\$ 1,959,822	2,138,047	\$ 178,227	\$ 3,589,859	\$ 1,630,037

Departmental

Finance

	Year to date Expended	7 Month Budget	7 Month Budget Variance	Annual Budget	Annual Budget Remaining
GL 4808 Advertising Revenue	-	96,250	(96,250)	165,000	165,000
GL 5001 Ice Rentals	223,060	223,060	-	1,010,000	786,940
GL 5002 Public Skating	426	426	-	6,000	5,574
GL 5005 Gym Rental	14,609	30,333	(15,725)	52,000	37,391
GL 5006 Canteen Sales	358,583	291,807	-	732,500	373,917
GL 5010 Other Revenue	28,516	36,750	(8,234)	63,000	34,484
GL 5033 Program Equipment	17,772	18,083	(312)	31,000	13,228
GL 5034 Facility Rentals	179,307	179,307	-	360,000	180,693
Total Revenue To Date	\$ 822,272	\$ 876,016	\$ (120,520)	\$ 2,419,500	\$ 1,597,228

Departmental

Finance

Facilities (C200 / Arenas)

Statement of Expenditures

October 31, 2023

	Year to date Expended	7 Month Budget	7 Month Budget Variance	Annual Budget	Annual Budget Remaining
6000 WAGES/SALARIES	1,071,432	1,061,580	(9,852)	1,840,072	768,640
6010 BENEFITS	191,216	219,481	28,265	380,433	189,217
6020 TRAINING	2,256	3,327	1,071	4,500	2,244
6030 TRAVEL/CONFERENCES	11,931	7,000	(4,931)	7,000	(4,931)
6040 PROF MEM/DUES & FEES	1,023	2,333	1,310	4,000	2,977
6050 OFFICE SUPPLIES	1,734	2,917	1,182	5,000	3,266
6060 OFFICE EQUIPMENT	190	2,042	1,852	3,500	3,310
6080 ADVERTISING	1,028	4,375	3,347	7,500	6,472
6110 TELEPHONE/FAX	13,347	18,961	5,614	30,000	16,653
6130 COMPUTER HARDWARE	5,505	2,500	(3,004)	2,500	(3,005)
6140 COMPUTER SOFTWARE	-	583	583	1,000	1,000
6150 MEETING EXPENSES	1,960	1,960	-	3,000	1,040
7000 HEAT	52,051	52,989	939	109,000	56,949
7010 ELECTRICAL	379,531	379,619	88	820,000	440,469
7020 WATER	26,757	30,273	3,516	51,500	24,743
7030 BLDG/FACILITY MAINT	23,571	28,090	4,520	91,000	67,429
7040 BLDG/FACILITY REPAIR	97,366	80,000	(17,367)	80,000	(17,366)
7080 PLANT MAINTENANCE	76,427	76,826	399	90,000	13,573
7110 SECURITY	88,352	81,667	(6,685)	140,000	51,648
7510 VEH/EQUIP REPAIRS	24,185	14,415	(9,770)	15,500	(8,685)
8000 OPERATIONAL EQUIPMENT	26,774	11,000	(15,774)	13,500	(13,274)
8010 OPERATIONAL MAT/SUPP	118,807	139,608	20,800	206,000	87,193
8050 COST OF SALES	209,861	200,688	(9,173)	405,000	195,139
8090 UNIFORMS/CLOTHING	2,200	5,542	3,341	9,500	7,300
8110 CONTRACTS/AGREEMENTS	57,128	52,500	(4,628)	90,000	32,872
Total expended to date	\$ 2,484,634	\$ 2,480,275	\$ (4,359)	\$ 4,409,505	\$ 1,924,871

Departmental

Finance

**Parks and Grounds
Operations**

Statement of Expenditures

October 31, 2023

	Year to date Expended	7 Month Budget	7 Month Budget Variance	Annual Budget	Annual Budget Remaining
Parks & Grounds					
6000 WAGES/SALARIES	936,820	993,976	57,156	1,722,891	786,071
6010 BENEFITS	213,394	230,010	16,616	398,684	185,290
6011 MISC BENEFITS	7,680	1,458	(6,222)	2,500	(5,180)
6020 TRAINING/EDUCATION	1,012	3,792	2,780	6,500	5,488
6030 TRAVEL/CONFERENCES	3,864	7,438	3,573	12,750	8,886
6040 PROF MEM/DUES & FEES	-	117	117	200	200
6050 OFFICE SUPPLIES	-	700	700	1,200	1,200
6060 OFFICE EQUIPMENT	556	583	27	1,000	444
6080 ADVERTISING	-	117	117	200	200
6110 TELEPHONE/FAX	5,726	5,833	107	10,000	4,274
6130 COMPUTER HARDWARE	8,888	2,500	(6,388)	2,500	(6,388)
7000 HEAT	1,024	7,000	5,976	12,000	10,976
7010 ELECTRICAL	45,953	48,329	2,377	82,850	36,898
7020 WATER	19,393	19,393	-	25,000	5,607
7030 BLDG/FACILITY MAINT	1,252	5,542	4,290	9,500	8,248
7110 SECURITY	-	-	-	10,200	10,200
7510 VEH/EQUIP REPAIRS	914	914	-	1,100	186
7530 VEH/EQUIP REPLACEMENT	27,688	29,167	1,479	50,000	22,312
7540 VEH/EQUIP RENTAL	73,856	15,000	(58,856)	15,000	(58,856)
8000 OPERATIONAL EQUIP	49,622	35,000	(14,622)	35,000	(14,622)
8010 OPERATIONAL MAT/SUPP	291,525	300,000	8,475	400,000	108,475
8020 MAINTENANCE EQUIP	27,499	37,917	10,418	65,000	37,501
8040 COMM EQUIP LINES (GPS)	5,340	6,417	1,077	11,000	5,660
8080 STREET LIGHTS	2,512	3,383	872	5,800	3,288
8090 UNIFORMS/CLOTHING	5,098	7,583	2,485	13,000	7,902
8100 PROFESSIONAL SERV	16,720	5,000	(11,721)	5,000	(11,720)
8110 CONTRACTS & AGRMNT	143,932	143,932	-	420,000	276,068
8165 STORM RECOVERY COST	76,668	-	(76,668)	-	(76,668)
Total expended to date	1,966,934	\$ 1,911,099	\$ (55,835)	\$ 3,318,875	\$ 1,351,941

Departmental

Finance

Building Operations

Statement of Expenditures

October 31, 2023

	Year to date Expended	7 Month Budget	7 Month Budget Variance	Annual Budget	Annual Budget Remaining
Buildings					
6000 WAGES/SALARIES	821,864	869,360	47,495	1,506,890	685,026
6010 BENEFITS	181,176	199,209	18,033	345,295	164,119
6020 TRAINING/EDUCATION	2,173	4,968	2,785	8,500	6,327
6030 TRAVEL/CONFERENCES	-	729	729	1,250	1,250
6050 OFFICE SUPPLIES	-	583	583	1,000	1,000
6060 OFFICE EQUIPMENT	1,305	1,306	-	2,000	695
6110 TELEPHONE/FAX	7,177	8,138	961	13,950	6,773
6130 COMPUTER HARDWARE	-	1,750	1,750	3,000	3,000
6140 COMPUTER SOFTWARE	5,944	5,945	-	6,500	556
7000 HEAT	37,656	37,656	-	120,000	82,344
7010 ELECTRICAL	273,743	276,282	2,539	561,228	287,485
7020 WATER	23,377	24,124	747	32,500	9,123
7030 BLDG/FACILITY MAINT	4,291	4,291	-	42,500	38,209
7060 BLDG/FACILITY RENOV	18,528	18,528	-	100,000	81,472
7070 BLDG/FACILITY RENTAL	123,551	119,642	(3,910)	205,100	81,549
7080 PLANT MAINTENANCE	1,185	8,750	7,565	15,000	13,815
7100 MAINT. TOOLS/EQUIP	2,062	2,063	-	3,500	1,438
7110 SECURITY	29,457	33,542	4,085	57,500	28,043
7120 PROPERTY TAXES	28,176	38,000	9,824	38,000	9,824
7540 VEH/EQUIP RENTAL	2,903	2,500	(403)	2,500	(403)
8000 OPERATIONAL EQUIP	4,837	2,500	(2,337)	2,500	(2,337)
8010 OPERATIONAL MAT/SUPP	42,638	42,638	-	120,500	77,862
8020 MAINTENANCE EQUIP	-	1,167	1,167	2,000	2,000
8040 COMM EQUIP LINES (GPS)	1,878	2,567	689	4,400	2,522
8090 UNIFORMS/CLOTHING	811	2,625	1,814	4,500	3,689
8100 PROFESSIONAL SERVICE	52,361	58,333	5,973	100,000	47,639
8110 CONTRACTS/AGREEMENTS	147,489	150,000	2,511	250,000	102,511
8130 LICENSES/PERMITS	193	583	390	1,000	807
8150 GRANTS/SUBS TO ORG	35,000	35,000	-	60,000	25,000
8165 STORM RECOVERY COST	1,166	-	(1,166)	-	(1,166)
Total expended to date	\$ 1,851,040	\$ 1,952,914	\$ 101,873	\$ 3,611,363	\$ 1,761,489

Departmental

Finance

Recreation /
Cultural Services

Statement of Revenue

October 31, 2023

Recreation/Cultural Services	Year to date Assigned	7 Month Budget	7 Month Budget Variance	Annual Budget	Annual Budget Remaining
5031 PROGRAM REVENUE	17,500	17,500	-	30,000	12,500
5034 FACILITY RENTALS	5,190	4,375	815	7,500	2,310
Total Revenue To Date	\$ 22,690	\$ 21,875	\$ 815	\$ 37,500	\$ 14,810

Departmental

Finance

Recreation Cultural Services

Statement of Expenditures

October 31, 2023

Recreation/Cultural Services	Year to date Expended	7 Month Budget	7 Month Budget Variance	Annual Budget	Annual Budget Remaining
GL 6000, 6010, & 6011 Wages & Benefits Including Summer Students	911,130	757,346	(153,784)	1,312,733	401,603
6020 TRAINING/EDUCATION	5,877	9,333	3,457	16,000	10,123
6030 TRAVEL/CONFERENCES	8,738	14,583	5,845	25,000	16,262
6040 PROF MEM/DUES & FEES	3,911	3,500	(411)	3,500	(411)
6050 OFFICE SUPPLIES	4,884	4,884	-	6,000	1,116
6060 OFFICE EQUIPMENT	4,997	4,997	-	8,000	3,003
6080 ADVERTISING	45,705	45,705	-	70,000	24,295
6110 TELEPHONE/FAX	4,803	5,250	447	9,000	4,197
6120 PUBL/SUBSCRIPTIONS	150	150	-	200	50
6130 COMPUTER HARD/SOFTWARE	2,103	4,083	1,980	7,000	4,897
7070 BLDG/FACILITY RENTAL	23,573	26,833	3,261	46,000	22,427
8000 OPERATIONAL MAT/SUPPLY	178,566	175,000	(3,566)	175,000	(3,566)
8025 COMMUNITY EVENTS	232,668	232,668	-	501,000	268,332
8150 SCHOLARSHIPS	20,000	20,000	-	20,000	-
8160 SPECIAL EVENTS & FESTIVALS	150,091	150,092	-	356,562	206,471
8170 OPERATING GRANTS POLICY	129,831	129,831	-	500,500	370,669
Total expended to date	\$ 1,727,028	\$ 1,584,256	\$ (142,772)	\$ 3,056,495	\$ 1,329,467

Departmental

Finance

Cape Breton Regional Municipality Water Utility
Statement of Operations - period ending October 31, 2023

	Actual Oct 31, 2023	Budget Oct 31, 2023	Variance Oct 31, 2023	Total Annual Budget 2023-24
Revenue				
Operating:				
Metered Sales	11,589,581	11,210,861	378,720	19,218,619
Public Fire Protection	4,127,895	4,127,895	0	7,076,391
Interest on Overdue Accounts	415,163	204,167	210,996	350,000
Other Operating Revenue	4,620	38,500	(33,880)	66,000
Total Operating Revenue	16,137,259	15,581,422	555,837	26,711,010
Expenditures				
Operating Expenses				
Source of Supply	261,292	316,748	55,456	542,997
Power and Pumping	915,907	1,168,234	252,327	2,002,686
Water Treatment	3,300,609	2,886,916	(413,693)	4,949,000
Transmission & Distribution	2,735,994	2,894,633	158,639	4,962,228
Administration & General	1,860,988	2,425,084	564,096	4,157,287
Depreciation	2,245,833	2,245,833	0	3,850,000
Taxes	1,105,720	1,202,553	96,834	2,061,520
Total Operating Expenses	12,426,343	13,140,002	713,659	22,525,718
Operating Profit/(Loss)	3,710,916	2,441,421	1,269,496	4,185,292

Cape Breton Regional Municipality Water Utility
Statement of Operations - period ending Sept., 2023

	Actual Oct 31, 2023	Budget Oct 31, 2023	Variance Oct 31, 2023	Total Annual Budget 2023-24
Non Operating Revenue				
Debt Charge Income	-	-	-	-
Interest Income	-	-	-	-
Amortization of Deferred Capital contribution	174,127	174,127	(0)	298,504
Total Non Operating Revenue	174,127	174,127	(0)	298,504
Non Operating Expenses				
Short term interest charges	119,047	119,047	0	204,081
Debt Charges				
Principal	2,079,292	2,079,292	(0)	3,564,500
Interest	621,741	621,741	0	1,065,842
Amortization of Debt Discount	21,649	21,649	(0)	37,112
Capital Expenditures out of operations	729,167	729,167	(0)	1,250,000
Total Non Operating Expenses	3,570,896	3,570,895	(1)	6,121,535
Non- Operating Profit/(Loss)	(3,396,769)	(3,396,768)	(1)	(5,823,031)
TOTAL UTILITY REVENUES (OPERATING & NON-OPERATING)	16,311,386	15,755,550	555,836	27,009,514
TOTAL UTILITY EXPENSES (OPERATING & NON-OPERATING)	15,997,239	16,710,897	713,659	28,647,253
CBRIM WATER UTILITY PROFIT/(LOSS)	314,147	(955,347)	1,269,495	(1,637,739)

Prepared by Beverly Candelora
Review by Adam Mac Neil/Jennifer Campbell
Date December 5, 2023

Port of Sydney Development Corporation

October 31, 2023 Income Statement

	This Year Actual	This Year Budget	Variance to Budget	Annual Budget
Wharfage and Berthage	626,558.32	562,739.72	63,818.60	708,360.70
Event Revenue	117,963.23	160,300.00	(42,336.77)	198,800.00
Miscellaneous Revenue	6,490.26	3,200.00	3,290.26	4,800.00
Storage and Rental	283,722.10	258,540.96	25,181.14	324,735.43
Passenger tax	1,599,521.25	1,461,953.65	137,567.60	1,489,595.05
Security/Traffic Control	336,971.25	298,743.92	38,227.33	336,529.19
Government Grants	3,957.48	-	3,957.48	-
Craft Market Revenue	126,774.79	69,500.00	57,274.79	70,500.00
	<u>3,101,958.68</u>	<u>2,814,978.25</u>	<u>286,980.43</u>	<u>3,133,320.37</u>
Wages & Benefits	483,986.15	505,195.33	(21,209.18)	922,968.14
Professional Fees	48,789.55	53,200.00	(4,410.45)	86,300.00
Advertising & Promotions	5,535.79	6,500.00	(964.21)	12,775.00
Cruise Activities	47,273.21	58,900.00	(11,626.79)	69,140.00
Dues & Membership Fees	20,817.27	17,710.00	3,107.27	28,327.00
Event Expense	52,405.10	95,000.00	(42,594.90)	97,600.00
Insurance	44,540.11	52,325.00	(7,784.89)	87,375.00
Interest & Bank Charges	3,581.65	2,770.00	811.65	4,720.00
Office & Admin	13,508.64	16,771.00	(3,262.36)	21,087.00
Office Rent	30,520.00	30,520.00	-	34,880.00
Miscellaneous	8,913.29	6,710.00	2,203.29	8,610.00
Repairs & Maintenance	145,802.72	145,319.12	483.60	201,069.44
Major Repairs	-	75,000.00	(75,000.00)	75,000.00
Travel	6,874.37	11,000.00	(4,125.63)	19,500.00
Utilities	107,786.73	113,120.00	(5,333.27)	224,520.00
Bad Debts	-	500.00	(500.00)	2,000.00
Security Expense	209,153.44	199,723.01	9,430.43	227,699.86
Leasehold Improvements	5,102.18	13,000.00	(7,897.82)	13,000.00
	<u>1,234,590.20</u>	<u>1,403,263.46</u>	<u>(168,673.26)</u>	<u>2,136,571.44</u>
	1,867,368.48	1,411,714.79	455,653.69	996,748.93
	(224,819.56)	(224,819.56)	-	(385,405.00)
	<u>1,642,548.92</u>	<u>1,186,895.23</u>	<u>455,653.69</u>	<u>611,343.93</u>

