

**Cape Breton Regional Municipality**

**Council Meeting**

**AGENDA**

**TUESDAY, FEBRUARY 14<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, February 14<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. PROCLAMATION:

9:35 a.m.

2.1 Amyloidosis Awareness Month March 2023:  
Councillor Cyril MacDonald (See page 5)

3. DELEGATION:

9:40 a.m.

3.1 YMCA of Cape Breton:  
Sabrina Vatcher, YMCA of Cape Breton (See page 6)

4. BUSINESS ARISING:

10:10 a.m.

4.1 Council – January 31, 2023:

a) Request from New Dawn Enterprises – Review of Surplus Properties  
(PID 15176415; 15696685; 15032469; 15000284; 15564818; 15399223;  
15416340; 15399116; 15398613; 15487309; 15273543): Sheila Kolanko,  
Property Manager (See page 16)

Continued...

**Council Meeting Agenda  
February 14, 2023 (Cont'd)**

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**5. COMMITTEE REPORTS:**

N/A

**6. FINANCIAL STATEMENTS:**

**10:40 a.m.**

Jennifer Campbell, Chief Financial Officer

**6.1 CBRM to December 31, 2022: (See page 33)**

**For Information Only.**

**6.2 Port of Sydney Development Corporation to December 31, 2022:  
(See page 58)**

**For Information Only.**

**7. Review of Action Items from this Meeting:**

**10:45 a.m.**

Mayor Amanda M. McDougall-Merrill

**ADJOURNMENT**

# PROCLAMATION

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## ***Amyloidosis Awareness Month March 2023***

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**Whereas:** Amyloidosis is a group of rare diseases that occur when an abnormal protein, amyloid, accumulates in the body's tissues and organs and, if left untreated, can result in organ failure and can be fatal;

**And Whereas:** Amyloidosis most often affects people in middle age, younger people have also been diagnosed with this disease;

**And Whereas:** Amyloidosis can be challenging to diagnose as its signs and symptoms can mimic those of more common medical conditions, including shortness of breath, weight loss, fatigue, swelling in the ankles and legs, numbness in the hands and feet, foamy urine, carpal tunnel syndrome, bruising around the eyes and an enlarged tongue;

**And Whereas:** A timely and correct diagnosis can lead to better outcomes for patients and their families;

**And Whereas:** Raising awareness about all amyloidosis diseases, including hereditary and non-hereditary forms, helps to educate the public and is key to building healthier Canadian communities;

**And Whereas:** The Canadian Amyloidosis Support Network, Inc. is an all-volunteer, not-for-profit organization formed by amyloidosis patients and their family members, to raise awareness, fund research and support those living with amyloidosis and their loved ones;

**Be It Therefore Resolved:** That CBRM Mayor Amanda M. McDougall-Merrill and Council proclaims the month of March 2023 as Amyloidosis Awareness Month in the Cape Breton Regional Municipality.

*Councillor Cyril MacDonald- CBRM District # 3*

February 14th, 2023



**YMCA of  
Cape Breton**

*Building healthy communities  
Plein de vies*



February 2023



## **YMCA of Cape Breton**

- History
- Federated Model
- Areas of Impact
- YMCA and Municipal Partnerships across Canada
- Questions



## YMCA of Cape Breton

### MISSION:

The YMCA of Cape Breton is dedicated to the growth of all persons in spirit, mind and body, and to their sense of responsibility to each other and the global community.

### VALUES:

- Honesty
- Responsibility
- Inclusiveness
- Caring
- Respect



## History of the YMCA of Cape Breton

The YMCA of Cape Breton is one of the Island's oldest charities.

The Association began in Cape Breton in **1886** and continues to serve a collection of proud, diverse and enduring communities in the delivery of our mission.





## History of the YMCA of Cape Breton Cont'd

1900's:

- Community facility on Charlotte Street
- Camp Barachois in Ironville, Cape Breton
- Glace Bay Employment Enterprise Centre
- Membership Financial Assistance



## History of the YMCA of Cape Breton Cont'd

2000's:

- YMCA facility in partnership with Town of Port Hawkesbury
- Frank Rudderham Family YMCA Renovation
- Licensed Childcare Centre & Infant Care
- Membertou YMCA Fitness Centre
- NS Before and After School Program
- Expansion of employment services into New Waterford through NSW Transformation

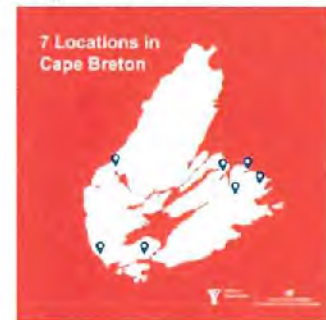




## History of the YMCA of Cape Breton Cont'd

2020 – 2022:

- COVID pandemic and response
- Expansion of Nova Scotia Works sites across Cape Breton
- Expansion of Before and After School Program into Port Hawkesbury and Inverness
- Partner in NS childcare expansion



### YMCA Accomplishments in Past 12 months

A year of growth, change and opportunity:

- An updated set of Association By-Laws passed at AGM
- Short-term "Reset" Strategic Plan launched
- Membership numbers begin to increase post Covid
- Childcare programs filled to capacity
- Post Hurricane Fiona response for community
- Community events re-introduced post-Covid
- Capital priority plan developed for Frank Rudderham Family YMCA
- Peace Week and Peace Medal Awards to Community





## YMCAs in Canada

- 39 Member Associations in Canada
- All YMCAs in Canada are part of a federated model
- Each Y offers programs and services tailored to the unique needs of their community
- Over 1,700 program locations across Canada
- Serving 2.25 million people annually
- Nearly 50,000 Staff and Volunteers
- YCB one of five YMCAs in Nova Scotia
- Each YMCA operated and governed separately with its own volunteer board of directors.



## Areas of Impact

**Health and Wellness:**  
 Whatever your age or stage, there's a YMCA health and fitness program to help you or your family achieve your health and fitness goals and reach your full potential.

**Childcare and After-School Care:**  
 As Canada's largest child care provider, the health and well-being of your child is at the core of everything we do. Our Child Care & Youth programs encourage the physical, mental and social development of your child.

**Employment Services:**  
 The YMCA of Cape Breton has been providing employment services for over 30 years. We offer employment assistance services that connect people to jobs and jobs to people

Fund Development

Administration



## YMCA – Municipal Partnerships

- There are YMCA-municipal program delivery partnerships in Canadian municipalities from coast to coast.
- In health and wellness, youth development, seniors' programs, immigration, community outreach programs; YMCAs and municipalities are working together like never before.
- Range from full-service YMCA Centre's, to Collaboration Satellite Centre YMCAs.
- YMCA collaborations promote a shared commitment to wellness and build healthy communities by providing access to innovative programs based on the needs of people in the communities they serve.



### The scope of these partnerships include:

YMCA delivers swimming lessons with or for the municipality	YMCA delivers day camping with or for the municipality
YMCA delivers youth sports & recreation with or for municipality	YMCA provides outreach or recreation programs for youth at risk
YMCA delivers seniors programs with or for municipality	YMCA pools offer municipal recreation swim times
YMCA centres offer municipal swim lessons	YMCA staff teach swim lessons at municipal pools
YMCA manages full operations of municipal pool	YMCA offers other municipal recreation programs at the Y
YMCA staff lead recreation programs at municipal facilities	YMCA manages a full municipal recreation complex
Municipalities fund the YMCA to deliver programs on their behalf	Municipalities collaborated with the YMCA to build recreation facilities.



### Ches Penney Family YMCA – St. John's 2011



### Marystown YMCA - 2015





YMCA-YWCA of Kamloops





Sarnia-Lambton YMCA Jerry McCaw Family Centre



Sarnia-Lambton YMCA Jerry McCaw Family Centre



YMCA of Cape Breton





## Reach out to your YMCA of Cape Breton.

- As you think of expanding C200, think of your YMCA as a partner, a stakeholder in which to consult, a leader in the community in delivering health and wellness facilities and programming.
- As you think of recreation planning for 2023, think of your YMCA as a partner, a facility in which to make use of in delivering activities such as children's programming, community events, squash, and senior's programming.
- As you think of an avenue to provide increased health and wellness programming for your CBRM staff, think of your YMCA and what we can offer today and in future to meet your needs.
- As you think of emergency preparedness planning, think of your YMCA as a community facility with the ability to respond, provide amenities and a safe place to gather.

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### How to learn more

Website:  
[capebreton.ymca.ca](http://capebreton.ymca.ca)

Facebook:  
YMCA of Cape Breton  
&  
YMCA of CB-NS Works

Instagram:  
[@ymcacebreton](https://www.instagram.com/ymcacebreton)

Tik Tok:  
[@ymcacebreton](https://www.tiktok.com/@ymcacebreton)

**New Dawn Enterprises – Request for CBRM Land**

**Motion:**

Moved by Councillor MacMullin, seconded by Councillor Green, that the Legal Department be directed to proceed with the vetting process for the surplus properties outlined in the January 24, 2023 request from New Dawn Enterprises, and included in the agenda package, and to report back to Council.

**Motion Carried.**



**CBRM**

*A Community of Communities*

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## ISSUE PAPER

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**TO:** Mayor and Council

**FROM:** Sheila Kolanko – Property Manager

**SUBJECT:** REQUEST FROM NEW DAWN ENTERPRISES -  
REVIEW OF SURPLUS PROPERTIES  
(PID 15176415;15696685;15032469;15000284;15564818;  
15399223;15416340;15399116;15398613;15487309;15273543)

**DATE:** February 14<sup>th</sup>, 2023

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### INTRODUCTION

At a council meeting held on January 31, 2023, council passed a motion directing the Legal Department to proceed with the procedural review process for surplus properties outlined in a January 23<sup>rd</sup>, 2023 request from New Dawn Enterprises (“the applicant”). The applicant asked council to consider transferring 11 parcels of land located throughout the municipality for nominal consideration with regard to a housing development on the various sites. The lots are identified and outlined in yellow on the attached maps (Attachments “A1 to A11”).

### BACKGROUND INFORMATION

As part of the CMHC Rapid Housing Initiative (a federal program), the applicant wishes to apply to the program for funding for development of newly residential units. This program is targeted to populations who are homeless or at severe risk of experiencing homelessness. If New Dawn is approved for funding under the program, they propose to build a mix of one-, two-, three- and four-bedroom units on the properties for individuals and families struggling with addiction and mental illness. The deadline for the Rapid Housing Initiative Project Stream is March 15, 2023.

## INTERNAL REVIEW/EVALUATION

An internal staff review was completed on all 11 properties. The results of the review concluded the following:

- 7 out of the 11 properties identified below are not required for municipal purposes and have no apparent issues.
  - PID 15176415 – 548 Main St., Sydney Mines (Attachment A-1)
  - PID 15696685 - Crescent St., Sydney Mines (Attachment A-2)
  - PID 15032469 – 18 Connaught St., North Sydney (Attachment A-3)
  - PID 15416340 – 61 School St., Glace Bay (Attachment A-7)
  - PID 15398613 – King Edward St., Glace Bay (Attachment A-9)
  - PID 15487309 – 3604 Plummer Ave., New Waterford (Attachment A-10)
  - PID 15273543 – 38 May St., Scotchtown (Attachment A-11)
  
- 3 out of the 11 properties are not required for municipal purposes, however, there appears to be possible encroachments by adjacent property owners.
  - PID 15000284 – Wilkie Ave, North Sydney (Attachment A-4 )
  - PID 15564818 – Columbia St., North Sydney (Attachment A-5)
  - PID 15399223 – 40 Victoria St., Glace Bay (Attachment A-6)
  
- The remaining property identified below, Public Works is recommending CBRM retain a portion of this property for future cul-de-sac for maintenance.
  - PID 15399116 – 3 Duke Street, Glace Bay (Attachment A-8)

It should be noted that any proposed transfer of CBRM surplus properties and subsequent development by the applicant be subject to compliance with Land Use By-law, issuance of a building development permit and all other applicable legislative and government regulations.

The assessed values on the requested parcels are noted below. Ten (10) out of the eleven (11) properties equate to \$127,700. There is one parcel not currently assessed. Property Valuation and Services Corporation (PVSC) has been advised and will make the revision to the roll.

<b>PID</b>	<b>LOCATION</b>	<b>ASSESSED VALUE</b>
15176415	548 Main St., Sydney Mines	\$12,000 (Attachment A-1)
15696685	Crescent St., Sydney Mines	\$12,000 (Attachment A-2)
15032469	18 Connaught St., North Sydney	\$6,500 (Attachment A-3)
15000284	Wilkie Ave., North Sydney	\$23,000 (Attachment A-4)
15564818	Columbia St., North Sydney	\$not assessed(Attach A-5)
15399223	40 Victoria St., Glace Bay	\$13,000 (Attachment A-6)
15416340	61 School Street, Glace Bay	\$16,000 (Attachment A-7)
15399116	3 Duke St., Glace Bay	\$13,000 (Attachment A-8)

1S398613	King Edward St., Glace Bay	\$15,000 (Attachment A-9)
15487309	3604 Plummer Ave., New Waterford	\$ 8,700 (Attachment A-10)
15273543	38 May St., Scotchtown	\$ 8,500(Attachment A-11)
<b>TOTAL ASSESSMENT</b>		<b>\$127,700</b>

Pursuant to Policy 4.8 of CBRM’s Property Management Policy and Section 51 of the *Municipal Government Act* a Municipality can sell at a price less than market value to a non-profit organization that Council considers to be carrying on an activity that is beneficial to the Municipality. It also provides that the resolution to sell at less than market value must be passed by at least a two thirds majority of the council present and voting. Section 51(3) of the *Municipal Government Act* requires Council first hold a public hearing if the property is valued at more than ten thousand dollars at less than market value. Copies of the relevant sections of the Policy and MGA are attached as Attachment “B” and Attachment “C” respectively.

Given the content of the applicant’s development proposal; the recognition of their commitment to the community and pursuant to existing policy and legislative authority, it is reasonable for Council to consider the request of the applicant. The funding program is a national competition, and the applicants are scored based on various weighted criteria. All applications will be prioritized based on contributions towards cost sharing. Any contribution of land from CBRM would count towards the “cost sharing” component of the application. As presented to council on January 31, 2023, New Dawn stated in their presentation that without CBRM’s in-kind contribution of land, their chances of scoring competitively on their application would be greatly reduced. Basically, if the municipality conveys the requested properties for \$1.00 as opposed to market value, New Dawn’s score will be significantly higher.

**OPTION**

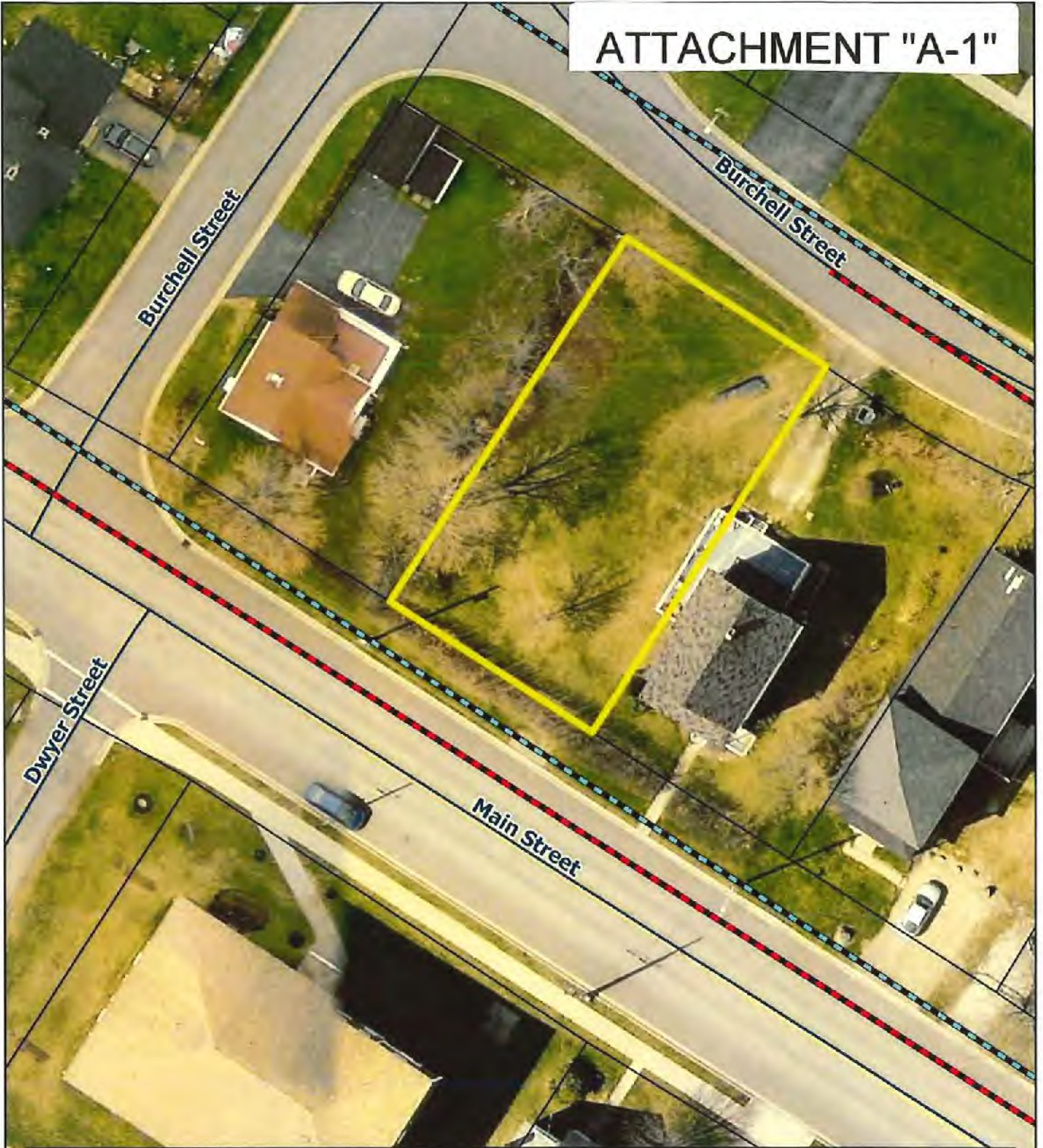
Council has 3 options:

1. Pass a motion recognizing New Dawn Enterprises development proposal as an activity beneficial to the Municipality and hold a public hearing with respect to the proposed sale to New Dawn for \$1.00 in accordance with Policy 4.8 of the Property Management Policy and Section 51 of the *Municipal Government Act* and that any sale or transfer of land to the applicant be conditional upon approval of funding under the RHI Project Stream.
2. Pass a motion offering to sell the properties to New Dawn at market value.
3. To deny the applicant’s request and retain ownership to the properties.

**Respectively Submitted by:**

**Sheila Kolanko**  
**Property Manager**

ATTACHMENT "A-1"



PID 15176415 Owner: CBRM



Sewer Line



Water Line

ATTACHMENT "A-2"



PID 15696685 Owner: CBRM



Sewer Line



Water Line

ATTACHMENT "A-3"



PID 15032469 Owner: CBRM



Sewer Line



Water Line

ATTACHMENT "A-4"



PID 15000284 Owner: CBRM



Sewer Line



Water Line

ATTACHMENT "A-5"



PID 15564818 Owner: CBRM

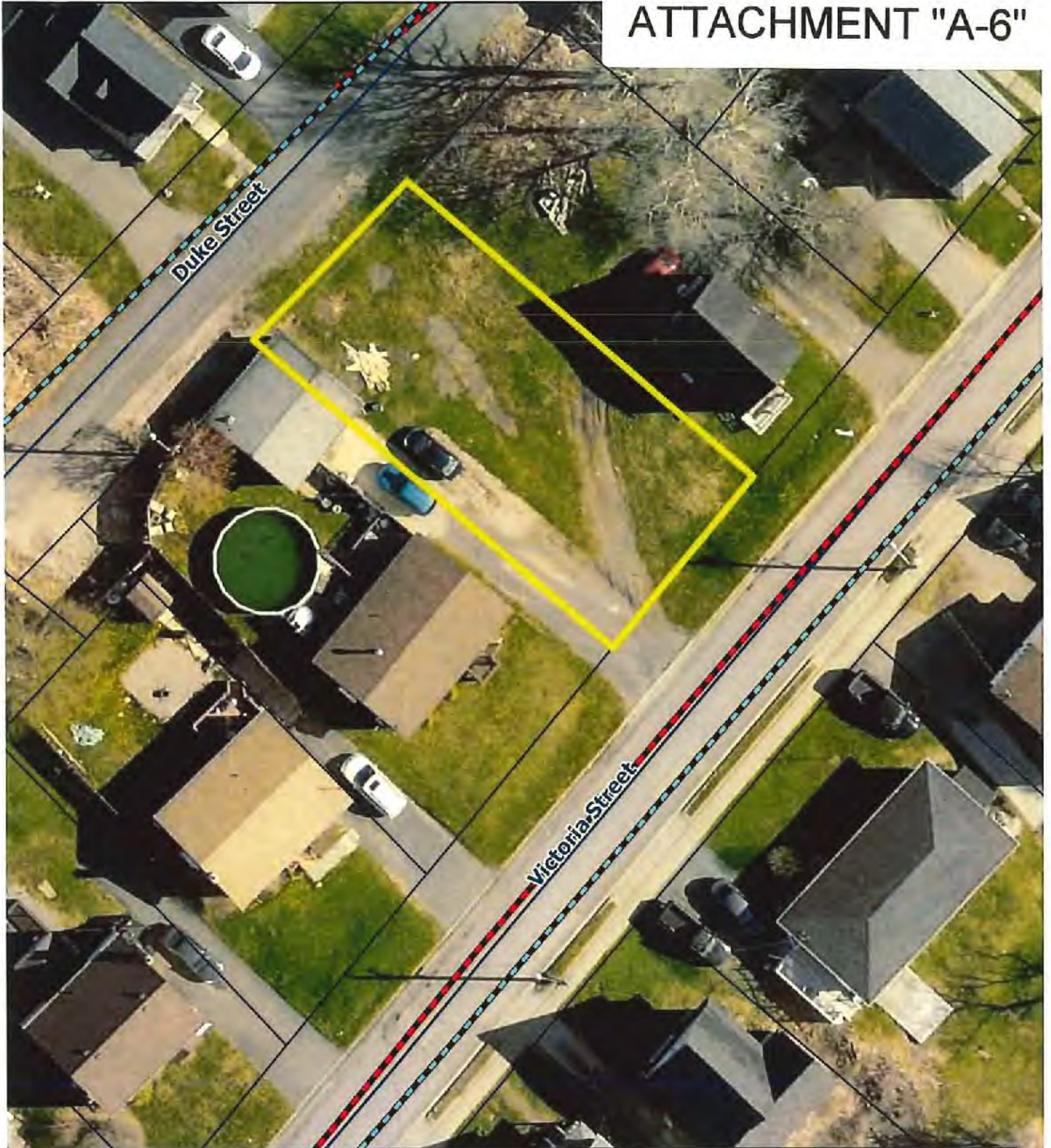





Sewer Line



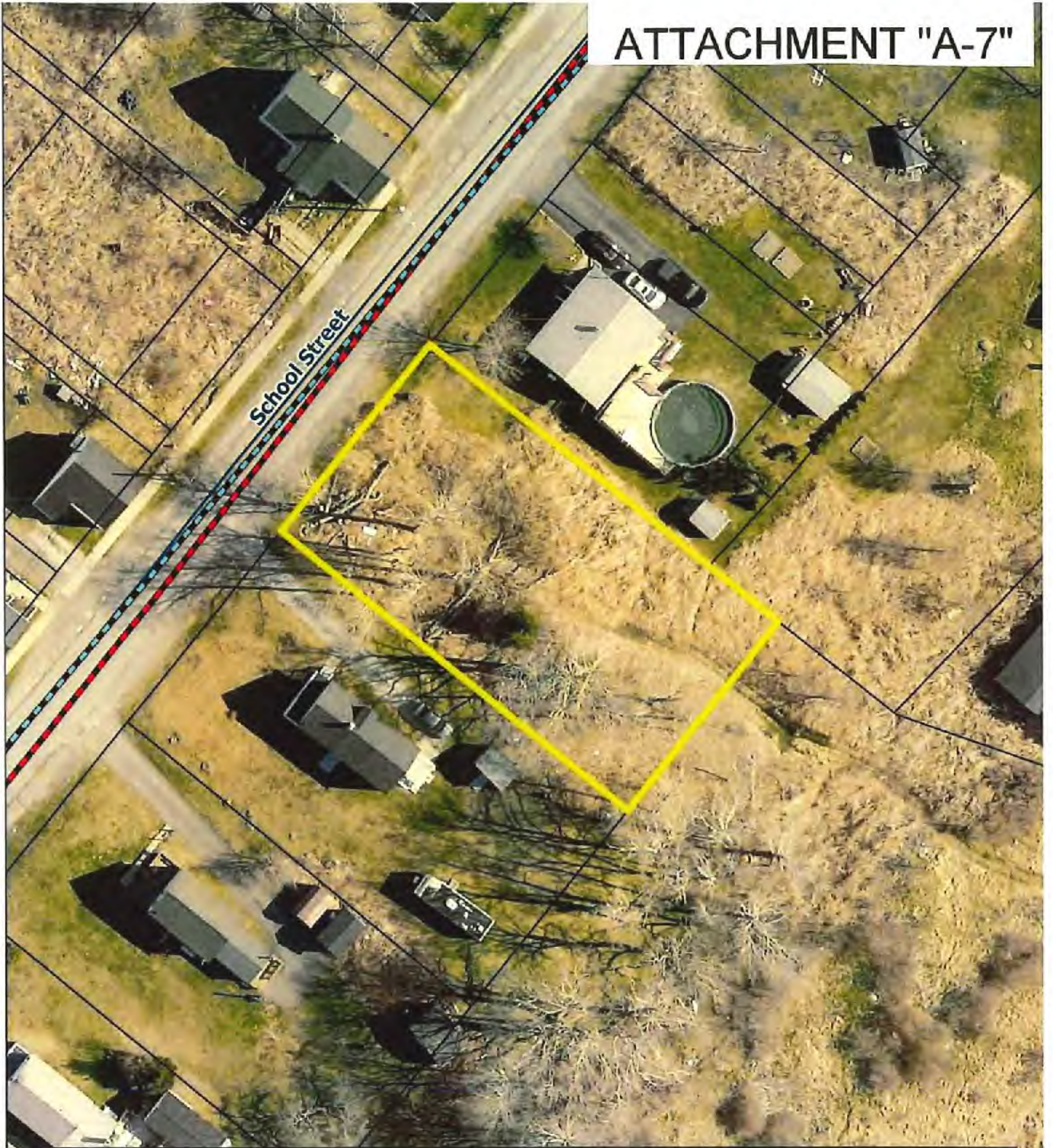
Water Line

# ATTACHMENT "A-6"



	PID 15399223 Owner: CBRM
	Sewer Line
	Water Line

ATTACHMENT "A-7"



PID 15416340 Owner: CBRM



Sewer Line



Water Line

# ATTACHMENT "A-8"



PID 15399116 Owner: CBRM

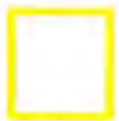


Sewer Line



Water Line

ATTACHMENT "A-9"



PID 15398613 Owner: CBRM



Sewer Line



Water Line

ATTACHMENT "A-10"



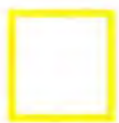
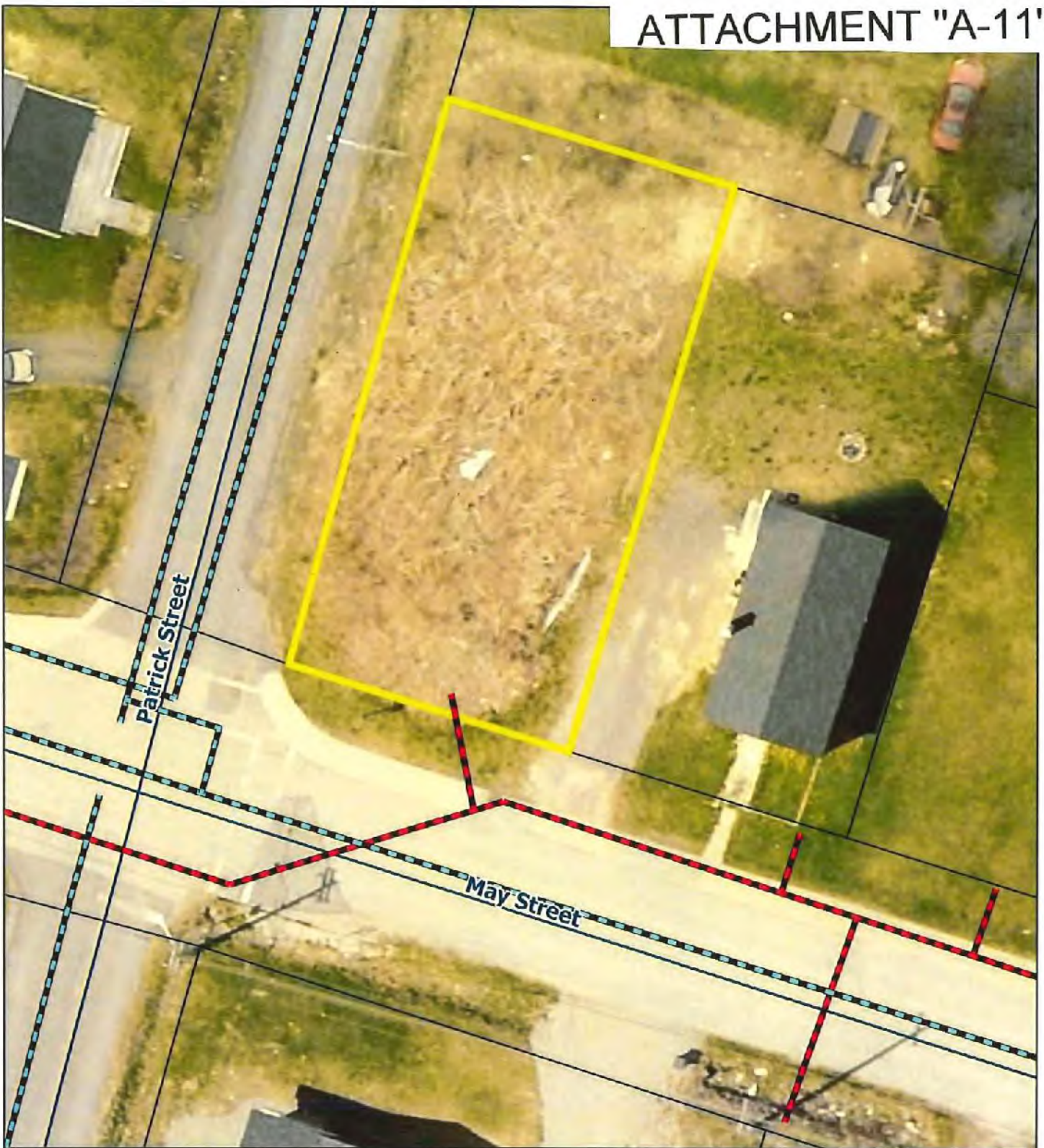
PID 15487309 Owner: CBRM



Sewer Line



Water Line



PID 15273543 Owner: CBRM



Sewer Line



Water Line

## ATTACHMENT "B"

### MUNICIPAL GOVERNMENT ACT

#### **Sale or lease of municipal property**

**51 (1)** A municipality may sell or lease property at a price less than market value to a nonprofit organization that the council considers to be carrying on an activity that is beneficial to the municipality.

**(2)** A resolution to sell or lease property referred to in subsection (1) at less than market value shall be passed by at least a two thirds majority of the council present and voting.

**(3)** Where the council proposes to sell property referred to in subsection (1) valued at more than ten thousand dollars at less than market value, the council shall first hold a public hearing respecting the sale.

**(4)** The council shall advertise the public hearing at least twice, in a newspaper circulating in the municipality, the first notice to appear at least fourteen days before the hearing.

**(5)** The notice of the public hearing shall include the date, time and place of the hearing, the location of the real property or a description of the tangible personal property, the estimated value of the property and the purpose of the sale.

## ATTACHMENT "C"

### CBRM PROPERTY MANAGEMENT POLICY

#### **4.8 Sale To Non-profit Organizations**

Section 51 of the Municipal Government Act enables the municipality to sell or lease property at a price less than market value to a non-profit organization if Council considers the organization to carry on an activity that is beneficial to the municipality. The procedures for this process to occur includes a public hearing respecting the sale of property if more than ten thousand dollars less than market value, and a resolution of council passed by at least two-thirds majority of the council present and voting.

Revenue	Year To Date Assigned	9 Month Budget	9 Month Budget Variance	Annual Budget	Annual Budget Remaining
Total Taxes	89,528,777	88,066,009	1,462,769	117,421,345	27,892,568
Total Federal Government	2,312,654	2,312,654	-	3,083,539	770,885
Total Federal Government Agencies	545,140	545,140	-	726,854	181,714
Total Provincial Government	1,505,858	1,505,858	-	2,007,810	501,953
Total Provincial Government Agencies	2,672,121	2,540,054	132,067	3,386,739	714,618
Total Services to Other Local Government	734,932	734,932	-	979,909	244,977
Total Transit	1,498,739	1,469,357	29,382	2,100,000	601,261
Total Environmental Development Services	250,626	187,875	62,751	250,500	(126)
Total Licenses & Permits	106,612	114,575	(7,963)	151,000	44,388
Total Fines & Fees	495,105	646,817	(151,711)	862,422	367,317
Total Rentals	442,133	439,633	2,500	586,177	144,044
Total Concessions & Franchises	687,179	449,000	238,179	702,000	14,821
Total Interest on Taxes	2,108,464	1,136,250	972,214	1,515,000	(593,464)
Total Finance Revenue	34,445	22,500	11,945	30,000	(4,445)
Total Solid Waste Revenue	1,971,402	2,212,500	(241,098)	2,825,000	853,598
Total Recreation & Cultural Service Programs	723,394	746,812	(23,419)	1,118,500	395,106
Total Water Utility Charges	3,713,632	3,713,633	-	4,951,510	1,237,878
Total Unconditional Transfers	11,888,984	11,876,879	12,105	15,835,838	3,946,854
Total Conditional Transfers	2,613,632	2,613,632	-	3,689,842	1,076,211
Total Extraordinary Revenue	3,422,764	-	3,422,764	-	(3,422,764)
<b>Year To Date Assigned</b>	<b>\$ 127,256,594</b>	<b>\$ 121,334,108</b>	<b>\$ 5,922,486</b>	<b>\$ 162,223,985</b>	<b>\$ 34,967,391</b>

Departmental

Reviewed

Summary

Statement of Expenditures

December 31, 2022

Expenditures	Year to date Expended	9 Month Budget	9 Month Budget Variance	Annual Budget	Annual Budget Remaining
Legislative	1,099,957	1,236,031	136,074	1,611,016	511,217
Administration	357,650	354,229	(3,422)	481,819	131,864
Finance	2,473,784	2,778,544	306,597	3,413,905	940,121
Legal	2,076,503	2,186,599	110,096	2,353,597	277,094
Human Resources	940,504	1,068,634	128,130	1,393,597	453,093
Technology & Communications	2,789,717	2,918,322	128,606	3,984,042	1,196,944
Municipal Clerk	310,454	337,728	27,275	571,000	260,546
Fiscal Services	25,941,554	26,015,922	(67,037)	32,363,405	6,421,851
Police Services	20,641,409	21,304,331	662,922	27,870,130	7,228,721
Fire Services (Incl EMO)	14,612,290	14,461,110	(151,180)	18,642,740	4,030,450
Engineering & Public Works	45,668,793	39,113,910	(6,554,883)	52,927,051	7,258,258
Planning	2,335,025	2,595,080	260,056	3,560,909	1,226,385
Facilities C200 & Arenas	2,873,203	2,679,524	(193,679)	3,496,799	630,028
Parks & Grounds	2,754,480	2,547,127	(207,353)	3,210,874	456,394
Buildings	2,705,361	2,693,177	(12,185)	3,489,843	790,918
Recreation	1,999,797	2,130,098	130,301	2,853,260	853,463
<b>Total expended to date</b>	<b>\$ 129,580,483</b>	<b>\$ 124,420,367</b>	<b>\$ (5,299,682)</b>	<b>\$ 162,223,987</b>	<b>\$ 32,667,344</b>

Departmental

Reviewed

**Legislative**

**Statement of Expenditures**

**December 31, 2022**

Legislative	Year to date Expended	9 Month Budget	9 Month Budget Variance	Annual Budget	Annual Budget Remaining
6000 WAGES/SALARIES	807,987	838,859	30,872	1,085,632	277,645
6010 BENEFITS	130,973	149,334	18,361	194,134	63,161
6030 TRAVEL/CONFERENCES	68,207	90,750	22,543	121,000	52,793
6040 PROF MEM/DUES & FEES	24,188	66,000	41,812	88,000	63,812
6050 OFFICE SUPPLIES	3,943	9,300	5,357	12,400	8,457
6060 OFFICE EQUIPMENT	2,537	4,125	1,588	5,500	2,963
6080 ADVERTISING	3,129	10,875	7,746	14,500	11,371
6100 COURIER	-	188	188	250	250
6110 TELEPHONE/FAX	19,287	23,400	4,113	31,200	11,913
6120 PUBL./SUBSCRIPTIONS	2,603	2,100	(503)	2,300	(303)
6130 COMPUTER HARDWARE	1,439	3,975	2,536	6,600	5,161
6150 MEETING EXPENSES	16,811	20,625	3,814	27,500	10,689
6170 PROMOTION	14,916	16,500	1,584	22,000	7,084
6180 COST RECOVERY	-	-	-	-	-
8010 OPERATIONAL MAT/SUPP	-	-	-	-	-
8100 PROFESSIONAL SERVICES	3,781	-	(3,781)	-	(3,781)
8165 STORM RECOVERY COST	158	-	(158)	-	(158)
<b>Total expended to date</b>	<b>\$ 1,099,957</b>	<b>\$ 1,236,031</b>	<b>\$ 136,074</b>	<b>\$ 1,611,016</b>	<b>\$ 511,217</b>

**Departmental**

**Finance**

Administration (CAO) Statement of Expenditures December 31, 2022

CAO	Year to date Expended	9 Month Budget	9 Month Budget Variance	Annual Budget	Annual Budget Remaining
6000 WAGES/SALARIES	217,590	223,456	5,866	289,192	71,602
6010 BENEFITS	33,897	39,809	5,912	51,752	17,855
6020 TRAINING/EDUCATION	201	2,475	2,274	3,300	3,099
6030 TRAVEL/CONFERENCES	11,044	11,250	206	15,000	3,956
6040 PROF MEM/DUES & FEES	1,695	1,695	-	1,800	105
6050 OFFICE SUPPLIES	690	2,100	1,410	2,800	2,110
6110 TELEPHONE/FAX	1,861	2,250	389	3,000	1,139
6120 PUBL./SUBSCRIPTIONS	-	356	356	475	475
6130 COMPUTER HARDWARE	224	-	(224)	-	(224)
6150 MEETING EXPENSES	3,056	3,375	319	4,500	1,444
6170 PROMOTION	5,121	5,000	(121)	5,000	(121)
8100 PROFESSIONAL SERVICE	62,462	62,462	-	105,000	42,538
8165 STORM RECOVERY COST	19,809	-	(19,809)	-	(12,113)
<b>Total expended to date</b>	<b>\$ 357,650</b>	<b>\$ 354,229</b>	<b>\$ (3,422)</b>	<b>\$ 481,819</b>	<b>\$ 131,864</b>

Departmental

Finance

Finance		Year to date Expended	9 Month Budget	9 Month Budget Variance	Annual Budget	Annual Budget Remaining
6000	WAGES/SALARIES	1,387,128	1,509,111	121,983	1,960,939	573,811
6010	BENEFITS	310,364	316,801	6,437	411,841	101,477
6020	TRAINING/EDUCATION	667	10,875	10,208	14,500	13,833
6030	TRAVEL/CONFERENCES	7,672	10,750	3,078	13,000	5,328
6040	PROF MEM/DUES & FEES	1,747	3,569	1,822	5,025	3,278
6050	OFFICE SUPPLIES	6,789	9,675	2,886	12,900	6,111
6060	OFFICE EQUIPMENT	4,578	7,875	3,297	10,500	5,922
6080	ADVERTISING	22,933	28,125	5,192	37,500	14,567
6090	POSTAGE	142,300	153,000	10,700	181,000	38,700
6100	COURIER	25,216	25,216	-	33,350	8,134
6110	TELEPHONE/FAX	11,424	13,388	1,963	17,850	6,426
6130	COMPUTER HARDWARE	11,042	9,205	-	13,650	2,608
6140	COMPUTER SOFTWARE	265	265	-	50,000	49,735
6180	COST RECOVERY	(297,713)	(292,500)	5,213	(325,000)	(27,287)
8010	OPERATIONAL MAT/SUPP	6,542	4,500	(2,042)	4,500	(2,042)
8100	PROFESSIONAL SERVICE	54,671	55,500	829	55,500	829
8110	CONTRACTS/AGREEMENTS	47,214	43,200	(4,014)	43,200	(4,014)
8120	LEASES	9,638	9,991	353	13,650	4,012
8180	TAX EXEMPT/WRITE OFF	721,309	860,000	138,691	860,000	138,691
<b>Total expended to date</b>		<b>\$ 2,473,784</b>	<b>\$ 2,778,544</b>	<b>\$ 306,597</b>	<b>\$ 3,413,905</b>	<b>\$ 940,121</b>

Departmental

Finance

**Legal**

**Statement of Expenditures**

**December 31, 2022**

	Year to date Expended	9 Month Budget	9 Month Budget Variance	Annual Budget	Annual Budget Remaining
<b>Legal</b>					
6000 WAGES/SALARIES	324,536	331,787	7,251	431,323	106,787
6010 BENEFITS	69,430	71,442	2,011	92,874	23,444
6020 TRAINING/EDUCATION	602	4,875	4,273	6,500	5,898
6030 TRAVEL/CONFERENCES	4,196	4,196	-	4,500	304
6040 PROF MEM/DUES & FEES	12,683	14,000	1,317	14,000	1,317
6050 OFFICE SUPPLIES	2,161	2,625	464	3,500	1,339
6060 OFFICE EQUIPMENT	59	3,150	3,091	4,200	4,141
6070 PHOTOCOPIER LEASE	1,293	2,625	1,332	3,500	2,207
6080 ADVERTISING	1,398	1,500	102	2,000	602
6100 COURIER	487	600	113	800	313
6110 TELEPHONE/FAX	3,342	2,550	(792)	3,400	58
6120 PUBL./STATUTES	13,168	13,000	(168)	13,000	(168)
6130 COMPUTER HARDWARE	121	3,000	2,879	4,000	3,879
6150 MEETING EXPENSE	-	375	375	500	500
6160 LIABILITY INSURANCE	1,620,919	1,615,000	(5,919)	1,615,000	(5,919)
8100 PROFESSIONAL SERVICE	22,108	115,875	93,767	154,500	132,392
<b>Total expended to date</b>	<b>\$ 2,076,503</b>	<b>\$ 2,186,599</b>	<b>\$ 110,096</b>	<b>\$ 2,353,597</b>	<b>\$ 277,094</b>

**Departmental**

**Finance**

Human Resources

Statement of Expenditures

December 31, 2022

	Year to date Expended	9 Month Budget	9 Month Budget Variance	Annual Budget	Annual Budget Remaining
<b>Human Resources</b>					
6000 WAGES/SALARIES	677,096	698,938	21,842	908,619	231,523
6010 BENEFITS	153,383	152,022	(1,362)	197,628	44,245
6020 TRAINING/EDUCATION	1,088	7,388	6,300	9,850	8,762
6030 TRAVEL/CONFERENCES	8,734	13,125	4,391	17,500	8,766
6040 PROF MEM/DUES & FEES	1,731	1,731	-	2,000	269
6050 OFFICE SUPPLIES	7,767	11,250	3,483	15,000	7,233
6060 OFFICE EQUIPMENT	-	1,875	1,875	2,500	2,500
6080 ADVERTISING	-	2,250	2,250	3,000	3,000
6110 TELEPHONE/FAX	5,812	7,500	1,688	10,000	4,188
6120 PUBL./SUBSCRIPTIONS	-	2,250	2,250	3,000	3,000
6130 COMPUTER HARDWARE	5,305	5,305	-	6,000	695
6140 COMPUTER SOFTWARE	-	375	375	500	500
6150 MEETING EXPENSE	5,298	4,500	(798)	4,500	(798)
8100 PROFESSIONAL SERVICE	68,798	154,500	85,702	206,000	137,202
8110 CONTRACTS/AGREEMENTS	5,492	5,625	133	7,500	2,008
<b>Total expended to date</b>	<b>\$ 940,504</b>	<b>\$ 1,068,634</b>	<b>\$ 128,130</b>	<b>\$ 1,393,597</b>	<b>\$ 453,093</b>

Departmental

Finance

Technology Including  
911 Comm Centre

Statement of Expenditures

December 31, 2022

Technology/Communications	Year to date Expended	9 Month Budget	9 Month Budget Variance	Annual Budget	Annual Budget Remaining
6000 WAGES/SALARIES	1,757,145	1,785,275	28,130	2,320,857	563,712
6010 BENEFITS	360,392	381,315	20,923	495,710	135,318
6020 TRAINING/EDUCATION	4,677	18,375	13,698	24,500	19,823
6030 TRAVEL/CONFERENCES	14,865	12,625	(2,240)	12,625	(2,240)
6040 PROF MEM/DUES & FEES	1,789	1,789	-	1,800	11
6050 OFFICE SUPPLIES	4,749	4,864	115	5,800	1,051
6060 OFFICE EQUIPMENT	10,362	12,250	1,888	13,000	2,638
6080 ADVERTISING	2,781	1,500	(1,281)	1,500	(1,281)
6110 TELEPHONE/FAX	73,205	112,650	39,445	150,200	76,995
6130 COMPUTER HARDWARE	150,041	160,127	10,086	180,000	29,959
6140 COMPUTER SOFTWARE	305,016	305,015	-	425,000	119,984
6150 MEETING EXPENSE	1,379	875	(504)	1,000	(379)
7010 ELECTRICAL	7,823	7,238	(586)	9,650	1,827
7070 BLDG/FACILITY RENTAL	37,364	48,675	11,311	64,900	27,536
8040 COMM EQUIPMENT LINES	12,760	7,500	(5,260)	7,500	(5,260)
8100 PROFESSIONAL SERVICES	403	7,500	7,097	10,000	9,597
8110 CONTRACTS/AGREEMENTS	42,347	50,750	8,403	62,000	19,653
8120 LEASES SAP	-	-	-	95,000	95,000
8130 LICENSES/PERMITS	-	-	-	103,000	103,000
8165 STORM COST RECOVERY	2,619	-	(2,619)	-	-
<b>Total expended to date</b>	<b>\$ 2,789,717</b>	<b>\$ 2,918,322</b>	<b>\$ 128,606</b>	<b>\$ 3,984,042</b>	<b>\$ 1,196,944</b>

Departmental

Finance

Municipal Clerk	Year to date Expended	9 Month Budget	9 Month Budget Variance	Annual Budget	Annual Budget Remaining
6000 WAGES/SALARIES	216,676	226,981	10,305	295,075	78,399
6010 BENEFITS	49,830	48,001	(1,829)	62,400	12,570
6020 TRAINING/EDUCATION	2,876	4,125	1,249	5,500	2,624
6030 TRAVEL/CONFERENCES	2,873	4,875	2,002	6,500	3,627
6040 PROF MEM/DUES & FEES	636	636	-	725	89
6050 OFFICE SUPPLIES	1,323	2,250	927	3,000	1,677
6060 OFFICE EQUIPMENT	222	3,000	2,778	4,000	3,778
6070 PHOTOCOPY SUPPLIES	16,323	18,000	1,677	24,000	7,677
6080 ADVERTISING	-	563	563	750	750
6100 COURIER	113	563	449	750	637
6110 TELEPHONE/FAX	2,288	2,250	(38)	3,000	712
6120 PUBL./SUBSCRIPTIONS	1,607	1,607	-	1,800	193
6130 COMPUTER HARDWARE	3,272	4,875	1,603	6,500	3,228
6140 COMPUTER SOFTWARE	9,129	9,129	-	42,500	33,371
6150 MEETING EXPENSES	3,285	10,875	7,590	14,500	11,215
8110 CONTRACTS/AGREEMENTS	-	-	-	100,000	100,000
<b>Total expended to date</b>	<b>\$ 310,454</b>	<b>\$ 337,728</b>	<b>\$ 27,275</b>	<b>\$ 571,000</b>	<b>\$ 260,546</b>

Departmental

Finance

**Fiscal Services**

**Statement of Expenditures**

**December 31, 2022**

Fiscal Services	Year to date Expended	9 Month Budget	9 Month Budget Variance	Annual Budget	Annual Budget Remaining
9010 INT SHRT TERM BORROW	149,792	291,197	-	388,262	238,470
9020 INT ON DEBT	1,223,689	1,223,689	-	1,223,689	-
9051 PRINC ON DEBT	8,506,443	8,416,443	(90,000)	8,416,443	(90,000)
9052 DEBT/CAP BOND DISC	-	-	-	98,000	98,000
9090 BANK CHARGES	51,835	51,835	-	60,000	8,165
9200 ALLOWANCE FOR UNCOL. TAXES	-	-	-	800,000	800,000
9420 APPROP TO CAPITAL FUND	67,500	67,500	-	90,000	22,500
9430 APPROP TO B.I.D.C.	142,788	128,738	(14,050)	171,651	28,863
9600 PROV. CORRECTIONS	790,910	828,011	37,100	1,104,014	313,104
9610 CB REG. HOUSING	1,802,986	1,802,986	-	2,403,981	600,995
9620 REGIONAL LIBRARY	527,850	527,850	-	703,800	175,950
9630 CB/MIC. SCHOOL BOARD	11,650,967	11,650,880	(87)	15,534,507	3,883,540
9640 PROPERTY ASSESSMENT	1,026,794	1,026,794	-	1,369,058	342,264
<b>Total expended to date</b>	<b>\$ 25,941,554</b>	<b>\$ 26,015,922</b>	<b>\$ (67,037)</b>	<b>\$ 32,363,405</b>	<b>\$ 6,421,851</b>

Departmental

Finance

	Year to date Expended	9 Month Budget	9 Month Budget Variance	Annual Budget	Annual Budget Remaining
<b>Police Services</b>					
GL 6000, 6010, & 6011 WAGES & BENEFITS NET OF COST	18,134,438	18,948,378	813,941	24,628,305	6,493,867
RECOVERY					
6020 TRAINING/EDUCATION	145,549	75,000	(70,549)	100,000	(45,549)
6030 TRAVEL/CONFERENCES	34,869	52,500	17,631	70,000	35,131
6040 PROF MEM/DUES & FEES	2,963	2,500	(463)	2,500	(463)
6050 OFFICE SUPPLIES	35,101	35,000	(101)	40,000	4,899
6060 OFFICE EQUIPMENT	50,067	45,000	(5,067)	45,000	(5,067)
6070 PHOTOCOPY SUPPLIES	7,044	12,000	4,956	16,000	8,956
6080 ADVERTISING	3,259	3,750	491	5,000	1,741
6090 POSTAGE & 6100 COURIER	12,200	12,200	-	15,000	2,800
6110 TELEPHONE/FAX	148,270	157,500	9,230	210,000	61,730
6120 PUBL/SUBSCRIPTIONS	3,761	4,500	739	6,000	2,239
6130 COMPUTER HARDWARE	140,577	140,577	-	195,000	54,423
6140 COMPUTER SOFTWARE	87,448	97,500	10,052	130,000	42,552
6150 MEETING EXPENSES	9,169	8,625	(544)	11,500	2,331
6170 PROMOTION	3,061	8,250	5,189	11,000	7,939
7000 HEAT	19,130	18,750	(380)	25,000	5,870
7010 ELECTRICAL	62,573	82,763	20,190	110,350	47,777
7020 WATER	4,451	7,500	3,049	10,000	5,549
7030 BLDG/FACILITY MAINT	101,308	83,000	(18,308)	83,000	(18,308)
7040 BLDG/FACILITY REPAIR	20,174	15,000	(5,174)	15,000	(5,174)
7060 BLDG/FACILITY RENOV	51,234	15,000	(36,234)	15,000	(36,234)
7070 BLDG/FACILITY RENTAL	17,847	18,750	903	25,000	7,153
7110 SECURITY	-	1,500	1,500	2,000	2,000
7500 VEH/EQUIP MAINT	15,300	17,265	1,965	23,020	7,720
7505 GASOLINE & DIESEL	383,954	303,750	(80,204)	405,000	21,046
7510 VEH/EQUIP REPAIRS	278,970	278,970	-	287,717	8,747
7530 VEH/EQUIP REPLACEMENT	150,829	150,829	-	580,000	429,171
7540 VEH/EQUIP RENTAL	-	1,500	1,500	2,000	2,000
7550 VEH/EQUIP TOWING	2,142	3,750	1,608	5,000	2,858
8000 OPERATIONAL EQUIP	166,146	135,000	(31,146)	135,000	(31,146)
8010 OPERATIONAL MAT/SUPP	137,598	135,000	(2,598)	135,000	(2,598)
8020 MAINTENANCE EQUIP	2,882	5,678	2,796	7,570	4,688
8090 UNIFORMS/CLOTHING	127,237	131,250	4,013	175,000	47,763
8100 PROFESSIONAL SERVICE	129,080	129,080	-	135,000	5,920
8110 CONTRACTS/AGREEMENTS	12,189	22,500	10,311	30,000	17,811
8125 MAJOR INVESTIGATIONS	92,077	96,876	4,799	129,168	37,091
8150 GRANTS/SUBS TO ORG	47,341	47,341	-	50,000	2,659
8165 STORM RECOVERY COST	1,174	-	(1,174)	-	(1,174)
<b>Total expended to date</b>	<b>\$ 20,641,409</b>	<b>\$ 21,304,331</b>	<b>662,922</b>	<b>\$ 27,870,130</b>	<b>\$ 7,228,721</b>

Departmental

Finance

**Police Services**

**Statement of Revenue**

**December 31, 2022**

<b>Police Services Revenue</b>	<b>Year to date Assigned</b>	<b>9 Month Budget</b>	<b>9 Month Budget Variance</b>	<b>Annual Budget</b>	<b>Annual Budget Remaining</b>
4751 RECORDS INQUIRIES	113,483	78,750	34,733	105,000	(8,483)
5151 FINES	102,084	168,750	(66,666)	225,000	122,916
<b>Total Revenue to date</b>	<b>\$ 215,567</b>	<b>\$ 247,500</b>	<b>\$ (31,933)</b>	<b>\$ 330,000</b>	<b>\$ 114,433</b>

Departmental

Finance

Statement of Expenditures

	Year to date Expended	9 Month Budget	9 Month Budget Variance	Annual Budget	Annual Budget Remaining
<b>Fire Services Including EMO</b>					
6000 WAGES/SALARIES	5,299,903	4,836,877	(463,026)	6,328,382	1,028,479
6010 BENEFITS	962,249	1,050,582	88,334	1,374,765	412,516
6011 MISC. BENEFITS	3,330	20,237	16,907	26,982	23,652
6020 TRAINING/EDUCATION	50,985	127,042	76,057	169,389	118,404
6030 TRAVEL/CONFERENCES	39,093	39,093	-	43,600	4,507
6040 PROF MEM/DUES & FEES	8,419	9,224	805	12,299	3,880
6050 OFFICE SUPPLIES	13,969	11,650	(2,319)	11,650	(2,319)
6060 OFFICE EQUIPMENT	6,656	9,713	3,057	12,950	6,294
6080 ADVERTISING	5,981	5,350	(632)	5,350	(631)
6110 TELEPHONE/FAX	27,155	30,281	3,126	40,374	13,219
6120 PUBL./SUBSCRIPTIONS	1,183	2,025	842	2,700	1,517
6130 COMPUTER HARDWARE	5,595	8,630	3,035	11,507	5,912
6140 COMPUTER SOFTWARE	423	31,805	31,381	42,406	41,983
6150 MEETING EXPENSES	5,965	4,104	(1,861)	4,104	(1,861)
6170 PROMOTION	22,202	22,202	-	23,900	1,698
7000 HEAT	87,746	76,875	(10,871)	102,500	14,754
7010 ELECTRICAL	53,838	51,485	(2,352)	66,647	14,809
7020 WATER	29,589	23,552	(6,036)	31,403	1,814
7030 BLDG/FACILITY MAINT	65,316	53,729	(11,587)	53,729	(11,587)
7040 BLDG/FACILITY REPAIR	12,781	16,690	3,908	22,253	9,472
7060 BLDG/FACILITY RENOV	35	3,750	3,715	5,000	4,965
7500 VEH/EQUIP MAINT.	210,535	150,000	(60,535)	200,000	(10,535)
7505 GASOLINE/DIESEL	74,674	43,622	(31,052)	58,163	(16,511)
7530 VEH/EQUIP REPLACEMENT	8,399	65,625	57,226	87,500	79,101
7550 VEH/EQUIP GEN SUPPLY	3,566	12,000	8,434	15,000	12,434
8000 OPERATIONAL EQUIP	145,402	303,179	157,776	404,238	258,836
8010 OPERATION MAT/SUPP	120,973	46,340	(74,633)	46,340	(74,633)
8020 MAINTENANCE EQUIP	17,865	38,487	20,622	51,316	33,651
8040 COMM EQUIPMENT LINES	3,285	3,285	-	4,380	1,095
8090 UNIFORMS/CLOTHING	52,498	58,031	5,533	77,375	24,877
8100 PROFESSIONAL SERVICE	4,147	6,404	2,256	8,538	4,391
8110 CONTRACTS/AGREEMENTS	99,377	91,938	(7,439)	91,938	(7,439)
8120 LEASES	102,251	85,382	(16,869)	113,842	11,592
8130 LICENSES/PERMITS	15,280	18,387	3,107	18,387	3,107
8150 GRANTS/SUBS TO ORG	1,728,907	1,796,250	67,343	1,994,449	265,542
8195 WATER SUPPLY & HYDR	5,307,293	5,307,288	(5)	7,076,384	1,769,091
8165 STORM RECOVERY COST	15,626	-	(15,626)	-	(15,626)
<b>Total expended to date</b>	<b>\$ 14,612,290</b>	<b>\$ 14,461,110</b>	<b>\$ (151,180)</b>	<b>\$ 18,642,740</b>	<b>\$ 4,030,450</b>

Departmental

Finance

**Municipal Services Agreement**

**Statement of Revenue**

**December 31, 2022**

<b>Fire Services Revenue</b>	<b>Year to date Assigned</b>	<b>9 Month Budget</b>	<b>9 Month Budget Variance</b>	<b>Annual Budget</b>	<b>Annual Budget Remaining</b>
4776 PROV NS FIRE PROTECTION GRANT	134,076	134,076	-	178,769	44,692
4776 MEMBERTOU MUNICIPAL SERVICES AGRMNT	600,855	600,855	-	801,140	200,285
<b>Total Revenue to date</b>	<b>\$ 734,932</b>	<b>\$ 734,932</b>	<b>\$ -</b>	<b>\$ 979,909</b>	<b>\$ 244,977</b>

**Departmental**

**Finance**

**Engineering and Public Works Actuals to December 31, 2022**

REVENUE	Year to date Expended	9 Month		9 Month Budget Variance	Annual Budget		% of Annual Budget
		Budget	Budget		Remaining	Budget	
TRANSIT	1,498,740	1,469,357	2,100,000	29,383	(601,260)	0.71	
SOLIDWASTE TIP FEES	1,971,402	1,837,500	2,450,000	133,902	(478,598)	0.80	
SOLIDWASTE COST RECOVERIES	376,744	375,000	375,000	1,744	1,744	1.00	
SEWER PERMIT FEES	76,325	76,325	100,000	-	(23,675)	0.76	
WATER UTILITY ADMIN FEE	3,713,632	3,713,632	4,951,510	-	(1,237,878)	0.75	
<b>TOTAL PW REVENUES</b>	<b>7,636,843</b>	<b>7,471,815</b>	<b>9,976,510</b>	<b>165,028</b>	<b>(2,339,667)</b>	<b>0.77</b>	
<b>EXPENDITURES</b>							
ADMINISTRATION	3,067,618	3,152,389	4,418,960	84,771	1,351,342	0.69	
ENGINEERING	555,990	612,701	787,624	56,711	231,634	0.71	
CENTRAL DIVISION	7,636,707	5,923,283	8,343,710	(1,713,424)	707,003	0.92	
EAST DIVISION	7,133,738	5,302,778	7,423,644	(1,830,960)	289,906	0.96	
NORTH DIVISION	2,393,339	2,562,917	3,431,329	169,578	1,037,990	0.70	
SOLID WASTE	12,798,754	11,094,414	14,431,318	(1,704,340)	1,632,564	0.89	
MECHANICAL FLEET	4,093,455	3,118,891	4,172,889	(974,564)	79,434	0.98	
TRANSIT	5,637,366	5,169,106	6,855,813	(468,259)	1,218,447	0.82	
QUALITY CONTROL	2,351,828	2,177,430	3,061,764	(174,397)	709,936	0.77	
<b>TOTAL PW EXPENDITURES</b>	<b>45,668,793</b>	<b>39,113,910</b>	<b>52,927,051</b>	<b>(6,554,884)</b>	<b>7,258,258</b>	<b>0.86</b>	

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

Director of Engineering & Public Works

Chief Financial Officer

Planning Department	Year to date Expended	9 Month Budget	9 Month Budget Variance	Annual Budget	Annual Budget Remaining
6000 WAGES/SALARIES	1,005,184	1,173,194	168,010	1,525,151	519,967
6010 BENEFITS	235,453	265,521	30,067	345,177	109,724
6020 TRAINING/EDUCATION	10,672	15,375	4,703	17,500	6,828
6030 TRAVEL/CONFERENCES	13,978	10,125	(3,853)	11,500	(2,478)
6040 PROF MEM/DUES & FEES	3,373	6,675	3,302	8,900	5,527
6050 OFFICE SUPPLIES	10,824	13,125	2,301	15,500	4,676
6060 OFFICE EQUIPMENT	11,223	10,875	(348)	14,500	3,277
6080 ADVERTISING	14,017	16,125	2,108	21,500	7,483
6110 TELEPHONE/FAX	11,698	15,375	3,677	19,500	7,802
6120 PUBL./SUBSCRIPTIONS	-	600	600	800	800
6130 COMPUTER HARDWARE	13,306	12,500	(806)	12,500	(806)
6140 COMPUTER SOFTWARE	8,659	10,159	1,500	14,500	5,841
6150 MEETING EXPENSE	2,288	1,775	(514)	1,950	(338)
6170 PROMOTION	18,521	30,000	11,479	40,000	21,479
7130 DEMOLITIONS	4,656	4,656	-	120,000	115,344
8000 OPERATIONAL EQUIPMENT	11,109	24,750	13,641	33,000	21,891
8010 OPERATIONAL MAT/SUPP	3,618	3,000	(618)	4,000	382
8090 UNIFORMS / CLOTHING	4,596	6,000	1,404	8,000	3,404
8100 PROFESSIONAL SERVICE	48,965	48,965	-	211,000	162,035
8110 CONTRACTS/AGREEMENTS	279,391	303,908	24,517	444,931	165,540
8130 LICENSES/PERMITS	70,497	70,000	(497)	85,000	14,503
8135 REGULATORY FEES	41,036	40,921	(115)	41,000	(36)
8150 GRANTS/SUBS TO ORG	511,457	511,457	-	565,000	53,543
8160 STORM RECOVERY COST	501	-	(501)	-	(501)
<b>Total expended to date</b>	<b>\$ 2,335,025</b>	<b>2,595,080</b>	<b>\$ 260,056</b>	<b>\$ 3,560,909</b>	<b>\$ 1,226,385</b>

Departmental

Finance

	Year to date Assigned	9 Month Budget	9 Month Budget Variance	Annual Budget	Annual Budget Remaining
<b>Bylaw Revenue</b>					
5112 Vendor Licenses	8,000	10,875	(2,875)	14,500	6,500
5113 Animal Licenses	2,216	8,250	(6,034)	11,000	8,784
5114 Taxi Licenses	20,072	13,500	6,572	18,000	(2,072)
5115 Vending Machine Licenses	-	5,625	(5,625)	7,500	7,500
5301 Parking Meter Revenue	75,031	210,000	(134,969)	280,000	204,969
<b>Total Bylaw Revenue</b>	<b>\$ 105,318</b>	<b>\$ 248,250</b>	<b>\$ (142,932)</b>	<b>\$ 331,000</b>	<b>\$ 225,682</b>
<b>Development / Planning Revenue</b>					
5496 Mapping Sales	206,865	150,000	56,865	200,000	(6,865)
5495 Other Sales	4,666	3,375	1,291	4,500	(166)
5497 Lun. Amendment Fees	36,225	30,000	6,225	40,000	3,775
5101 Building Permits	-	750	(750)	1,000	1,000
5102 Subdivision Fees	2,870	3,750	(880)	5,000	2,130
<b>Total Develop / Planning Rev</b>	<b>\$ 250,626</b>	<b>\$ 187,875</b>	<b>\$ 62,751</b>	<b>\$ 250,500</b>	<b>\$ (126)</b>
<b>Total Bylaw / Dev / Planning Revenue</b>	<b>\$ 355,944</b>	<b>\$ 436,125</b>	<b>\$ (80,181)</b>	<b>\$ 581,500</b>	<b>\$ 225,556</b>

Departmental

Finance

Facilities (C200 / Arenas)

Statement of Expenditures

December 31, 2022

	Year to date Expended	9 Month Budget	9 Month Budget Variance	Annual Budget	Annual Budget Remaining
6000 WAGES/SALARIES	1,315,535	1,169,782	(145,753)	1,520,717	211,614
6010 BENEFITS	234,132	235,832	1,701	306,582	72,450
6020 TRAINING	2,608	3,375	767	4,500	1,892
6030 TRAVEL/CONFERENCES	6,611	6,000	(611)	6,000	(611)
6040 PROF MEM/DUES & FEES	1,529	2,250	721	3,000	1,471
6050 OFFICE SUPPLIES	3,666	4,500	834	6,000	2,334
6060 OFFICE EQUIPMENT	-	1,500	1,500	2,000	2,000
6080 ADVERTISING	4,024	4,024	-	5,000	976
6110 TELEPHONE/FAX	14,878	15,750	872	21,000	6,122
6130 COMPUTER HARDWARE	611	1,875	1,264	2,500	1,889
6140 COMPUTER SOFTWARE	11,211	1,000	(10,211)	1,000	(10,211)
6150 MEETING EXPENSES	2,673	2,000	(673)	2,000	(673)
7000 HEAT	103,847	68,500	(35,347)	68,500	(35,347)
7010 ELECTRICAL	355,787	381,000	25,213	585,000	229,213
7020 WATER	45,419	40,000	(5,419)	40,000	(5,419)
7030 BLDG/FACILITY MAINT	42,284	61,875	19,591	82,500	40,216
7040 BLDG/FACILITY REPAIR	66,371	60,000	(6,371)	60,000	(6,371)
7080 PLANT MAINTENANCE	65,983	65,983	-	80,000	14,017
7110 SECURITY	84,432	82,500	(1,932)	110,000	25,569
7510 VEH/EQUIP REPAIRS	16,220	11,000	(5,220)	11,000	(5,220)
8000 OPERATIONAL EQUIPMENT	32,971	8,500	(24,471)	8,500	(24,471)
8010 OPERATIONAL MAT/SUPP	109,323	135,750	26,427	181,000	71,677
8050 COST OF SALES	271,891	243,403	(28,488)	300,000	28,109
8090 UNIFORMS/CLOTHING	4,651	5,625	974	7,500	2,849
8100 PROFESSIONAL SERVICE	48,909	22,500	(26,409)	22,500	(26,409)
8110 CONTRACTS/AGREEMENTS	10,161	45,000	34,839	60,000	49,839
8165 STORM RECOVERY COST	17,478	-	(17,478)	-	(17,478)
<b>Total expended to date</b>	<b>\$ 2,873,203</b>	<b>\$ 2,679,524</b>	<b>\$ (193,679)</b>	<b>\$ 3,496,799</b>	<b>\$ 630,028</b>

Departmental

Finance

	Year to date Expended	9 Month Budget	9 Month Budget Variance	Annual Budget	Annual Budget Remaining
GL 4808 Advertising Revenue	59,375	59,375	-	90,000	30,625
GL 5001 Ice Rentals	362,070	418,750	(56,680)	670,000	307,930
GL 5002 Public Skating	1,362	2,188	(826)	3,500	2,138
GL 5004 Arena Rental	-	-	-	-	-
GL 5005 Gym Rental	-	-	-	-	-
GL 5006 Canteen Sales	591,749	387,500	204,249	620,000	28,251
GL 5010 Other Revenue	95,430	61,500	33,930	82,000	(13,430)
GL 5033 Program Equipment	15,979	11,250	4,729	15,000	(979)
GL 5034 Facility Rentals	259,405	200,000	59,405	302,500	43,095
<b>Total Revenue To Date</b>	<b>\$ 1,385,370</b>	<b>\$ 1,140,562</b>	<b>\$ 244,808</b>	<b>\$ 1,783,000</b>	<b>\$ 397,630</b>

Departmental

Finance

**Parks and Grounds  
Operations**

**Statement of Expenditures**

**December 31, 2022**

	Year to date Expended	9 Month Budget	9 Month Budget Variance	Annual Budget	Annual Budget Remaining
<b>Parks &amp; Grounds</b>					
6000 WAGES/SALARIES	1,304,338	1,299,865	(4,472)	1,689,825	385,487
6010 BENEFITS	285,865	298,961	13,096	388,649	102,784
6011 MISC BENEFITS	15,224	1,875	(13,349)	2,500	(12,724)
6020 TRAINING/EDUCATION	2,661	4,875	2,214	6,500	3,839
6030 TRAVEL/CONFERENCES	2,426	9,563	7,136	12,750	10,324
6040 PROF MEM/DUES & FEES	-	150	150	200	200
6050 OFFICE SUPPLIES	333	900	567	1,200	867
6060 OFFICE EQUIPMENT	-	750	750	1,000	1,000
6080 ADVERTISING	-	150	150	200	200
6110 TELEPHONE/FAX	7,107	6,375	(732)	8,500	1,393
6130 COMPUTER HARDWARE	2,212	250	(1,962)	250	(1,962)
7000 HEAT	5,905	5,500	(405)	5,500	(405)
7010 ELECTRICAL	55,644	58,125	2,481	77,500	21,856
7020 WATER	26,474	25,000	(1,474)	25,000	(1,474)
7030 BLDG/FACILITY MAINT	7,058	5,000	(2,058)	5,000	(2,058)
7110 SECURITY	5,869	5,869	-	10,200	4,331
7510 VEH/EQUIP REPAIRS	-	825	825	1,100	1,100
7530 VEH/EQUIP REPLACEMENT	-	-	-	25,000	25,000
7540 VEH/EQUIP RENTAL	45,681	15,000	(30,681)	15,000	(30,681)
8000 OPERATIONAL EQUIP	27,325	26,250	(1,075)	35,000	7,675
8010 OPERATIONAL MAT/SUPP	550,679	390,000	(160,679)	390,000	(160,679)
8020 MAINTENANCE EQUIP	52,470	52,470	-	57,500	5,030
8040 COMM EQUIP LINES (GPS)	8,014	7,500	(514)	10,000	1,986
8080 STREET LIGHTS	3,850	4,125	275	5,500	1,650
8090 UNIFORMS/CLOTHING	11,548	9,000	(2,548)	12,000	452
8100 PROFESSIONAL SERV	1,966	3,750	1,784	5,000	3,034
8110 CONTRACTS & AGRMNT	222,951	315,000	92,049	420,000	197,049
8165 STORM RECOVERY COST	108,880	-	(108,880)	-	(108,880)
<b>Total expended to date</b>	<b>2,754,480</b>	<b>2,547,127</b>	<b>(207,353)</b>	<b>3,210,874</b>	<b>456,394</b>

Departmental

Finance

	Year to date Expended	9 Month Budget	9 Month Budget Variance	Annual Budget	Annual Budget Remaining
<b>Buildings</b>					
6000 WAGES/SALARIES	1,129,131	1,136,622	7,490	1,477,608	348,477
6010 BENEFITS	255,903	266,758	10,855	346,785	90,882
6020 TRAINING/EDUCATION	3,165	4,125	960	5,500	2,335
6030 TRAVEL/CONFERENCES	2,044	1,250	(794)	1,250	(794)
6050 OFFICE SUPPLIES	356	750	394	1,000	644
6060 OFFICE EQUIPMENT	1,459	1,500	41	2,000	541
6080 ADVERTISING	331	-	(331)	-	(331)
6110 TELEPHONE/FAX	9,377	10,463	1,085	13,950	10,665
6130 COMPUTER HARDWARE	-	2,250	2,250	3,000	3,000
6140 COMPUTER SOFTWARE	-	4,875	4,875	6,500	6,500
7000 HEAT	102,058	102,058	-	105,000	2,942
7010 ELECTRICAL	355,042	358,977	3,935	507,500	161,648
7020 WATER	38,310	27,625	(10,685)	28,500	(14,565)
7030 BLDG/FACILITY MAINT	11,418	31,875	20,457	42,500	26,991
7060 BLDG/FACILITY RENOV	77,488	77,488	-	100,000	22,512
7070 BLDG/FACILITY RENTAL	154,033	153,825	(208)	205,100	51,067
7080 PLANT MAINTENANCE	1,010	11,625	10,615	15,500	14,490
7100 MAINT. TOOLS/EQUIP	3,823	3,500	(323)	3,500	(323)
7110 SECURITY	38,075	41,250	3,175	55,000	16,925
7120 PROPERTY TAXES	27,468	36,500	9,032	36,500	9,032
7540 VEH/EQUIP RENTAL	2,337	1,875	(462)	2,500	163
8000 OPERATIONAL EQUIP	-	1,875	1,875	2,500	2,500
8010 OPERATIONAL MAT/SUPP	81,210	90,375	9,165	120,500	39,290
8020 MAINTENANCE EQUIP	-	2,250	2,250	3,000	3,000
8040 COMM EQUIP LINES (GPS)	2,817	3,300	483	4,400	1,583
8090 UNIFORMS/CLOTHING	2,084	4,875	2,791	6,500	4,416
8100 PROFESSIONAL SERVICE	91,982	80,000	(11,982)	80,000	(11,982)
8110 CONTRACTS/AGREEMENTS	260,476	187,500	(72,976)	250,000	(10,476)
8120 LEASES	-	1,875	1,875	2,500	2,500
8130 LICENSES/PERMITS	903	750	(153)	1,000	97
8150 GRANTS/SUBS TO ORG	45,000	45,000	-	60,000	15,000
8165 STORM RECOVERY COST	8,017	-	(8,017)	-	(8,017)
<b>Total expended to date</b>	<b>\$ 2,705,361</b>	<b>\$ 2,693,177</b>	<b>\$ (12,185)</b>	<b>\$ 3,489,843</b>	<b>\$ 790,918</b>

Departmental

Finance

**Recreation Cultural Services**

**Statement of Expenditures**

**December 31, 2022**

Recreation/Cultural Services	Year to date Expended	9 Month Budget	9 Month Budget Variance	Annual Budget	Annual Budget Remaining
GL 6000, 6010, & 6011 Wages & Benefits Including Summer Students	957,639	979,614	21,975	1,273,498	315,859
6020 TRAINING/EDUCATION	7,015	12,000	4,985	16,000	8,985
6030 TRAVEL/CONFERENCES	10,589	18,750	8,161	25,000	14,411
6040 PROF MEM/DUES & FEES	364	2,625	2,261	3,500	3,136
6050 OFFICE SUPPLIES	4,333	4,500	167	6,000	1,667
6060 OFFICE EQUIPMENT	4,532	6,000	1,468	8,000	3,468
6080 ADVERTISING	38,962	52,500	13,538	70,000	31,038
6110 TELEPHONE/FAX	6,833	8,250	1,417	11,000	4,167
6120 PUBL./SUBSCRIPTIONS	41	150	109	200	159
6130 COMPUTER HARD/SOFTWARE	4,069	5,250	1,181	7,000	2,931
7070 BLDG/FACILITY RENTAL	27,597	34,500	6,903	46,000	18,403
8000 OPERATIONAL MAT/SUPPLY	159,512	159,512	-	175,000	15,488
8025 COMMUNITY EVENTS	183,114	251,250	68,136	335,000	151,886
8150 SCHOLARSHIPS	20,000	20,000	-	20,000	-
8160 SPECIAL EVENTS & FESTIVALS	264,523	264,523	-	356,562	92,039
8170 OPERATING GRANTS POLICY	310,675	310,675	-	500,500	189,825
<b>Total expended to date</b>	<b>\$ 1,999,797</b>	<b>\$ 2,130,098</b>	<b>\$ 130,301</b>	<b>\$ 2,853,260</b>	<b>\$ 853,463</b>

Departmental

Finance

Recreation/Cultural Services	Year to date Assigned	9 Month Budget	9 Month Budget Variance	Annual Budget	Annual Budget Remaining
5031 PROGRAM REVENUE	24,000	24,000	-	30,000	6,000
5034 FACILITY RENTALS	1,202	5,625	(4,423)	7,500	6,298
<b>Total Revenue To Date</b>	<b>\$ 25,202</b>	<b>\$ 29,625</b>	<b>\$ (4,423)</b>	<b>\$ 37,500</b>	<b>\$ 12,298</b>

Departmental

Finance

Cape Breton Regional Municipality Water Utility  
Statement of Operations - period ending December 31, 2022

Revenue	Actual December 31, 2022	Budget December 31, 2022	Variance December 31, 2022	Total Annual Budget 2022-2023
Operating:				
Metered Sales	14,705,227	14,413,964	291,263	19,218,619
Public Fire Protection	5,307,293	5,307,293	(0)	7,076,391
Interest on Overdue Accounts	571,084	262,500	308,584	350,000
Other Operating Revenue	8,207	49,500	(41,293)	66,000
<b>Total Operating Revenue</b>	<b>20,591,811</b>	<b>20,033,257</b>	<b>558,554</b>	<b>26,711,010</b>
<b>Expenditures</b>				
Operating Expenses				
Source of Supply	371,590	403,156	31,566	537,541
Power and Pumping	1,310,530	1,486,922	176,392	1,982,563
Water Treatment	3,433,253	3,674,454	241,201	4,899,272
Transmission & Distribution	3,469,161	3,684,276	215,115	4,912,368
Administration & General	2,227,968	2,521,583	293,615	3,362,110
Depreciation	2,887,500	2,887,500	-	3,850,000
Taxes	1,422,172	1,530,605	108,432	2,040,806
<b>Total Operating Expenses</b>	<b>15,122,174</b>	<b>16,188,495</b>	<b>1,066,321</b>	<b>21,584,660</b>
<b>Operating Profit/(Loss)</b>	<b>5,469,637</b>	<b>3,844,762</b>	<b>1,624,874</b>	<b>5,126,350</b>

Cape Breton Regional Municipality Water Utility  
Statement of Operations - period ending December 31, 2022

	Actual December 31, 2022	Budget December 31, 2022	Variance December 31, 2022	Total Annual Budget 2022-2023
<b>Non Operating Revenue</b>				
Debt Charge Income	-	-	-	-
Interest Income	-	-	-	-
Amortization of Deferred Capital contribution	223,878	223,878	-	298,504
<b>Total Non Operating Revenue</b>	<b>223,878</b>	<b>223,878</b>	<b>-</b>	<b>298,504</b>
<b>Non Operating Expenses</b>				
Short term interest charges	153,060	153,060	0	204,081
<b>Debt Charges</b>				
Principal	2,673,375	2,673,375	-	3,564,500
Interest	799,382	799,382	(1)	1,065,842
Amortization of Debt Discount	27,834	27,834	-	37,112
Capital Expenditures out of operations	937,500	937,500	-	1,250,000
<b>Total Non Operating Expenses</b>	<b>4,591,151</b>	<b>4,591,151</b>	<b>(0)</b>	<b>6,121,535</b>
<b>Non- Operating Profit/(Loss)</b>	<b>(4,367,273)</b>	<b>(4,367,273)</b>	<b>(0)</b>	<b>(5,823,031)</b>
<b>TOTAL UTILITY REVENUES (OPERATING &amp; NON-OPERATING)</b>	<b>20,815,689</b>	<b>20,257,135</b>	<b>558,554</b>	<b>27,009,514</b>
<b>TOTAL UTILITY EXPENSES (OPERATING &amp; NON-OPERATING)</b>	<b>19,713,325</b>	<b>20,779,646</b>	<b>1,066,321</b>	<b>27,706,195</b>
<b>CBRM WATER UTILITY PROFIT/(LOSS)</b>	<b>1,102,364</b>	<b>(522,511)</b>	<b>1,624,874</b>	<b>(696,681)</b>

## Port of Sydney Development Corporation

December 31, 2022 Income Statement

	This Year Actual	This Year Budget	Variance to Budget	Annual Budget
Wharfage and Berthage	539,034.97	519,143.39	19,891.58	601,293.38
Event Revenue	77,017.90	44,350.00	32,667.90	46,750.00
Miscellaneous Revenue	7,371.70	54,300.00	(46,928.30)	4,600.00
Storage and Rental	242,903.75	256,644.00	(13,740.25)	290,694.04
Passenger tax	876,697.00	785,622.75	91,074.25	785,622.75
Security/Traffic Control	246,506.27	210,120.22	36,386.05	219,642.21
Government Grants	26,817.28	0.00	26,817.28	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>2,090,127.27</u>	<u>1,906,653.61</u>	<u>183,473.66</u>	<u>1,995,075.63</u>
Wages	432,778.20	485,517.00	(52,738.80)	656,961.00
Benefits	124,923.84	95,972.83	28,951.01	129,873.21
Professional Fees	27,937.60	37,453.00	(9,515.40)	47,328.00
Advertising & Promotions	13,352.81	15,000.00	(1,647.19)	17,750.00
Cruise Activities	29,633.26	26,750.00	2,883.26	32,000.00
Dues & Membership Fees	23,176.95	22,364.96	811.99	23,539.96
Event Expense	12,444.66	2,500.00	9,944.66	2,600.00
Insurance	45,072.99	34,100.00	10,972.99	56,800.00
Interest & Bank Charges	3,850.87	3,120.00	730.87	3,870.00
Office & Admin	14,243.25	9,554.00	4,689.25	11,287.00
Office Rent	39,240.00	39,240.00	0.00	52,320.00
Miscellaneous	1,207.56	54,050.00	(52,842.44)	5,100.00
Repairs & Maintenance	155,540.89	150,341.29	5,199.60	181,231.24
Repairs -JHCP	0.00	80,000.00	(80,000.00)	80,000.00
Travel	12,875.50	9,500.00	3,375.50	10,500.00
Utilities	132,425.40	122,145.00	10,280.40	169,320.00
Bad Debts	0.00	2,000.00	(2,000.00)	2,000.00
Security Expense	158,358.21	153,296.86	5,061.35	160,435.86
Leasehold Improvements	4,600.35	2,000.00	2,600.35	2,000.00
	<u>1,231,662.34</u>	<u>1,344,904.94</u>	<u>(113,242.60)</u>	<u>1,644,916.27</u>
	858,464.93	561,748.67	296,716.26	350,159.36
Less Amortization	<u>(299,999.97)</u>	<u>(299,999.97)</u>	<u>0.00</u>	<u>(400,000.00)</u>
	<u>558,464.96</u>	<u>261,748.70</u>	<u>296,716.26</u>	<u>(49,840.64)</u>

