

**Cape Breton Regional Municipality**

**Council Meeting**

**AGENDA**

**TUESDAY, OCTOBER 10<sup>TH</sup>, 2023**

**6:00 P.M.**

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

# Cape Breton Regional Municipality

## Council Meeting

Tuesday, October 10<sup>th</sup>, 2023

6:00 p.m.

### AGENDA ITEMS

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Land Acknowledgement

6:00 p.m.

Roll Call

O' Canada

1. APPROVAL OF AGENDA: (Motion Required)

2. PROCLAMATIONS & RESOLUTIONS:

6:10 p.m.

2.1 Green Sports Day

Councillor Cyril MacDonald (See page 4)

2.2 Dyslexia Awareness Month

Councillor Darren O'Quinn (See page 5)

2.3 Kiwanis Club of Sydney 100<sup>th</sup> Anniversary

Councillor Steve Gillespie (See page 6)

2.4 International Intersex Awareness Day

Councillor Lorne Green (See page 8)

2.5 Eradication of Poverty

Councillor Ken Tracy (See page 10)

3. STREET CLOSING – PUBLIC HEARINGS:

6:25 p.m.

3.1 Street Closure (PID 15646813) Undeveloped Road Reserve off Waterview Dr., Sydney Mines (District 1): Sheila Kolanko, Property Manager (See page 11)

Continued...

**Council Meeting Agenda  
October 10<sup>th</sup>, 2023 (Cont'd)**

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**STREET CLOSING – PUBLIC HEARINGS (Cont'd):**

- 3.2 Request for Street Closure (Portion of PID 15751126) Portion of Undeveloped Section of Williams Avenue, New Waterford (District 11):** Sheila Kolanko, Property Manager (See page 15)

**4. CORPORATE SERVICE ISSUES:** **6:40 p.m.**

- 4.1 Seaview Manor Board of Directors:** Demetri Kachafanas, KC, Regional Solicitor (See page 19)
- 4.2 Facility Naming Rights and Sponsorship Policy:** Kirk Durning, Director of Parks, Recreation, Buildings & Facilities (See page 22)

**5. PUBLIC SERVICES ISSUE:** **7:00 p.m.**

- 5.1 Capital Projects Funding Update – Sydney Harbour West Wastewater Collection and Treatment Project – Scope and Extension Request:** Wayne MacDonald, Director of Engineering & Public Works and Matt Viva, Manager of Wastewater Operations (See page 30)

**6. COMMITTEE REPORTS:**

N/A

**7. FINANCIAL STATEMENTS:** **7:20 p.m.**

Jennifer Campbell, Chief Financial Officer

- 7.1 CBRM to August 31, 2023:** (See page 37)

**For Information Only.**

- 7.2 Port of Sydney Development Corporation to August 31, 2023:** (See page 62)

*Representative of the Port of Sydney Development Corporation will be present to respond to questions.*

**For Information Only.**

**ADJOURNMENT**



## PROCLAMATION

### *Green Sports Day*

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**WHEREAS:** In 2019, the Cape Breton Regional Municipality Council declared Climate Change as an emergency, and to follow-up this declaration with a list of actionable items pertaining to preparation and mitigation of climate change impacts; and

**WHEREAS:** The sport sector has historically been recognized as a venue for improving public health, accelerating the local economy, and facilitating social change in the CBRM, and has tremendous potential to contribute to the municipality's climate goals; and

**WHEREAS:** Green Sports Day has served as an unofficial celebration within the sport sector on progress toward low-emissions goals, waste reduction targets, increasing equitable opportunities to play sports in clean and safe environments, and encouraging continued sustainability efforts.

**BE IT THEREFORE  
RESOLVED:** That Mayor Amanda M. McDougall-Merrill and Council proclaim **October 6<sup>th</sup>, 2023**, as **Green Sports Day** in the Cape Breton Regional Municipality.

*Councillor Cyril MacDonald - CBRM District #3*

**October 10<sup>th</sup>, 2023**



## **PROCLAMATION**

### ***Dyslexia Awareness Month***

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**WHEREAS:** The month of October is recognized as Dyslexia Awareness Month and raises awareness and support for people with dyslexia; and

**WHEREAS:** Dyslexia is a learning disability, making it difficult for people to learn to read, write and spell. Ten to 15 per cent of Canadians live with dyslexia, a neurological condition; and

**WHEREAS:** Children and adults with dyslexia need support to be successful in school and in life. Once the condition has been identified, it can be managed with proper support; and

**WHEREAS:** The Cape Breton Regional Municipality supports organizations and individuals committed to raising awareness about diseases, conditions and illnesses that affect all Canadians. Through education, fundraising and support, the health and well-being of our communities are improved.

**BE IT THEREFORE  
RESOLVED:** That Mayor Amanda M. McDougall-Merrill and Council proclaim October as Dyslexia Awareness Month.

*Councillor Darren O' Quinn - CBRM District #11*

**October 10<sup>th</sup>, 2023**



## **PROCLAMATION**

### ***Kiwanis Club of Sydney 100<sup>th</sup> Anniversary***

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**WHEREAS:** The Kiwanis Club of Sydney was chartered in November of 1923 being one of the oldest Kiwanis clubs in Canada and has been an integral and active part of the community for 100 years; and

**WHEREAS:** For many years the Kiwanis Motto was “We Build” can be seen in every corner of Sydney from funding and starting the first Library, building the first Seniors Housing, donating the first Handi-Trans Bus, building and managing the Kiwanis Pool, built the Wentworth Park Bandshell and Anne Terry memorial gazebo, helped fund and organize the first Little League Baseball, helped fund the Children’s Ward of the CBRH just to name a few; and

**WHEREAS:** The Kiwanis club of Sydney raises and donates tens of thousands of dollars every year to fund and run its projects such as Squadron 29 Air Cadets for over 60 years, Kiwanis Music Speech and Drama Festival for over 65 years, Sydney Academy Kiwanis Educating Youth Club for over 50 years, the quarterly Pediatric Cardiac Clinic in conjunction with the IWK for over 35 years, was one of the first sponsors of the Breakfast for Learning Program in CBRM and still to this day sponsor it at Brookland Elementary; and

**WHEREAS:** In addition to its own projects the Kiwanis Club of Sydney has supported, The Salvation Army, Cape Breton Boys and Girls Clubs, Elementary School Buddy Benches, Atlantic Burn Camp, Hawkes Dream Field, Cantley Village Accessible Play Park, Peer to Peer Outreach Program, Big Brothers Big Sister of Cape Breton, yearly High School Scholarships and much more; and

## ***Kiwanis Club of Sydney 100<sup>th</sup> Anniversary (Cont'd)***

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**WHEREAS:** Members of Kiwanis are committed to a better community by focusing on the new motto “serving the children of the world” and in 1924 Kiwanis International adopted 6 key objectives which still ring true today **To give** primacy to the human and spiritual, rather than to the material values of life. **To encourage** the daily living of the Golden Rule in all human relationships. **To promote** the adoption and the application of higher social, business, and professional standards. **To develop**, by precept and example, a more intelligent, aggressive, and serviceable citizenship. **To provide**, through Kiwanis clubs, a practical means to form enduring friendships, to render altruistic service, and to build better communities. **To cooperate** in creating and maintaining that sound public opinion and high idealism which make possible the increase of righteousness, justice, patriotism, and goodwill; and

**WHEREAS:** In conjunction with its 100<sup>th</sup> anniversary the Kiwanis Club of Sydney is going back to its roots and is working with CBRM on a Bandshell re-development, a new fish tank at the McConnell Library and sponsorship of the "More Stories to Share" book program for preschoolers at the Regional Library".

**BE IT THEREFORE** That CBRM Mayor Amanda M. McDougall-Merrill and Council  
**RESOLVED:** proclaim the month of November 2023 as Kiwanis Club of Sydney Month to celebrate their 100th anniversary of building a better community as Serving the Children of the World.

*Councillor Steve Gillespie - CBRM District #4*

**October 10<sup>th</sup>, 2023**



## PROCLAMATION

### *International Intersex Awareness Day*

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**WHEREAS:** October 26<sup>th</sup>, 2023, is recognized as International Intersex Awareness Day; and

**WHEREAS:** Intersex infants, children and adolescents are subjected to medically unnecessary surgeries, hormonal treatments and other procedures in an attempt to forcibly change their appearance to be in line with societal expectations about female and male bodies. When, as is frequently the case, these procedures are performed without the full, free, and informed consent of the person concerned, they amount to violations of fundamental human rights; and

**WHEREAS:** Parents of children with intersex traits request or often face pressure to agree to such surgeries or treatments on their children. They are rarely informed about alternatives or about the potential negative consequences of the procedures, which are routinely performed despite a lack of medical indication, necessity or urgency. The rationale for these is frequently based on social prejudice, stigma associated with intersex bodies and administrative requirements to assign sex at the moment of birth registration; and

**WHEREAS:** Profound negative impacts of these often-irreversible procedures have been reported, including permanent infertility, incontinence, loss of sexual sensation, causing life-long pain and severe psychological suffering, including depression and shame linked to attempts to hide and erase intersex traits. In many cases intersex people do not even have access to their own medical records or original birth certificates; and

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**WHEREAS:**

Advocates were joined by the Canadian Bar Association's May 2019 call "to postpone genital normalizing surgeries on children until the child can meaningfully participate in the decision – except where there is immediate risk to the child's health and medical treatment cannot be delayed.

**BE IT THEREFORE  
RESOLVED:**

That Mayor Amanda M. McDougall-Merrill and Council proclaim Wednesday October 26<sup>th</sup>, 2023, International Intersex Awareness Day.

*Councillor Lorne Green - CBRM District #12*

October 10<sup>th</sup>, 2023



## RESOLUTION

### *Eradication of Poverty*

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**WHEREAS:** This year marks the 30<sup>th</sup> anniversary of the International Day for the Eradication of Poverty, designated by the United Nations to raise awareness about the urgent need to eliminate poverty globally. However, recent crises, including the pandemic and the war in Ukraine, have intensified the challenges; and

**WHEREAS:** Dignity for all in practice is the umbrella theme of the International Day for the Eradication of Poverty for 2022-2023. The dignity of the human being is a fundamental right in itself and constitutes the basis of all other fundamental rights. Therefore, “Dignity” is not an abstract concept: it belongs to each and every one. Today, many people living in persistent poverty experience their dignity being denied and disrespected; and

**WHEREAS:** In order to address the urgent challenges we face, such as poverty eradication, it is crucial for governments and communities to act swiftly and “build forward better and smarter” while upholding dignity. To quote Nelson Mandela: “Overcoming poverty is not a gesture of charity. It is an act of justice. It is the protection of a fundamental human right, the right to dignity and a decent life. While poverty persists, there is no true freedom; and

**BE IT THEREFORE RESOLVED:** That CBRM Mayor Amanda M. McDougall-Merrill and Council proclaim October 17, 2023, as International Day for the Eradication of Poverty in the Cape Breton Regional Municipality and urge all levels of government and community organizations to support the development of a National Livable Basic Income program, by sending letters on behalf of Council:

- urging the Prime Minister, Premier and relevant ministers to implement a National Livable Basic Income program;
- asking the Premier to form an all-party committee to study how best to implement such a program for Nova Scotia; and
- call on the Nova Scotia Federation of Municipalities to ask all Nova Scotia municipalities to express their support for a Livable Basic Income.

*Councillor Ken Tracey - CBRM District #9*

October 10<sup>th</sup>, 2023

**Request for Street Closure (PID 15646813) Undeveloped Road Reserve, Off Waterview Drive, Sydney Mines (District 1):**

**Motion:**

Moved by Councillor Gordon MacDonald, seconded by Councillor MacMullin, to direct the Legal Department to initiate a formal street closure pursuant to Section 315 of the *Municipal Government Act*, for the property identified as PID 15646813 (Attachment “A”) with the intention of providing a Confirmatory Deed to Mr. Tobin’s client.

**Motion Carried.**



**CBRM**

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## ISSUE PAPER

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**TO:** Mayor and Council

**FROM:** Sheila Kolanko – Property Manager

**SUBJECT:** Public Hearing – Street Closure (PID 15646813)  
Undeveloped Road Reserve off Waterview Dr.,  
Sydney Mines (District 1)

**DATE:** October 10<sup>th</sup>, 2023

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As presented to Council on September 12<sup>th</sup>, 2023, a written request was received on behalf of Eldon Snow (“the applicant”) seeking a formal street closing for an undeveloped road parcel he previously purchased at a tax sale held in 2006. The subject area is outlined in red on the attached map (Attachment “A”).

At the meeting held on September 12<sup>th</sup>, 2023, council passed a motion directing staff to commence the procedure required for a closure of a public street.

Pursuant to the Municipal Government Act a public hearing is required at which time Council will hear those in favor and those opposed to the closing of the undeveloped road parcel. Notice was advertised in the Cape Breton Post on October 6<sup>th</sup>, 2023. I confirm the legal department has not been contacted nor have we received any complaints or objections from the community.

**RECOMMENDATION:**

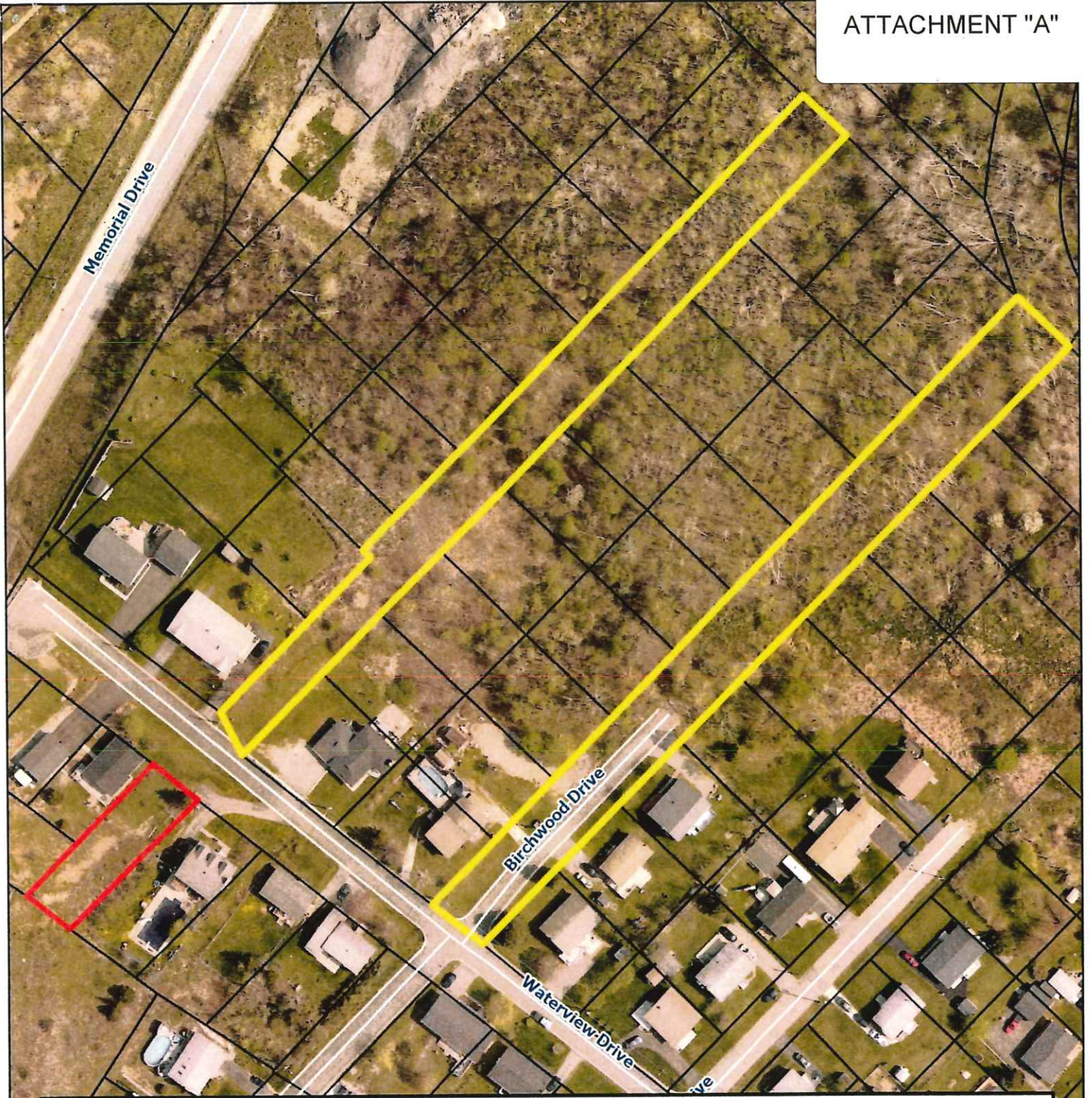
Staff recommendation to council is:

- To pass a motion approving the closure of the undeveloped road parcel (as outlined in red on the attached map – Attachment “A”) pursuant to MGA and;
- To authorize the mayor and clerk to execute a Quit Claim Deed on behalf of the municipality to the applicant for the subject parcel identified as PID 15646813.

Respectively Submitted,

*Original signed by*

Sheila Kolanko  
Property Manager



PID 15646813 Owner: Eldon Snow



PIDs 15646839 and PID 15646805  
Owner CBRM - Undeveloped Road Parcels

**Request for Street Closure (Portion of PID 15751126) Portion of Undeveloped Section of Williams Avenue, New Waterford (District 11)**

**Motion:**

Moved by Councillor O’Quinn, seconded by Councillor Paruch, to direct the Legal Department to initiate a formal street closure pursuant to Section 315 of the *Municipal Government Act*, for only that portion of the undeveloped section of Williams Avenue (portion of PID 15751126) as outlined and crosshatched on the site plan (Attachment "C") of the Issue Paper dated August 22, 2023, with the intention of deeming it **surplus** and sold at market value to the applicant.

**Discussion:**

During discussion, safety regarding the proposed purpose of the street closing was discussed, including clearances for snow plowing and maintenance.

**Motion Carried.**



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## ISSUE PAPER

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**TO:** Mayor and Council

**FROM:** Sheila Kolanko – Property Manager

**SUBJECT:** Public Hearing - Request for Street Closure  
(Portion of PID 15751126)  
Portion of Undeveloped Section of Williams Avenue,  
New Waterford (District 11)

**DATE:** October 10<sup>th</sup>, 2023

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As presented to Council on August 22<sup>nd</sup>, 2023, CBRM received a request on behalf of the owner of Midtown Pharmasave, Andy Harvey (“the applicant”) seeking a formal street closing for a portion of the undeveloped road parcel lying adjacent to the applicant’s property. The subject area is outlined and crosshatched in red on the attached map (Attachment “A”).

At that time, council passed a motion directing staff to commence the procedure required for a closure of a public street.

Pursuant to the Municipal Government Act a public hearing is required at which time Council will hear those in favor and those opposed to the closing of the section of the undeveloped road parcel. Notice was advertised in the Cape Breton Post on October 6<sup>th</sup>, 2023. I confirm the legal department has not been contacted nor have we received any complaints or objections from the community.

**RECOMMENDATION:**

Recommendation to council is as follows:

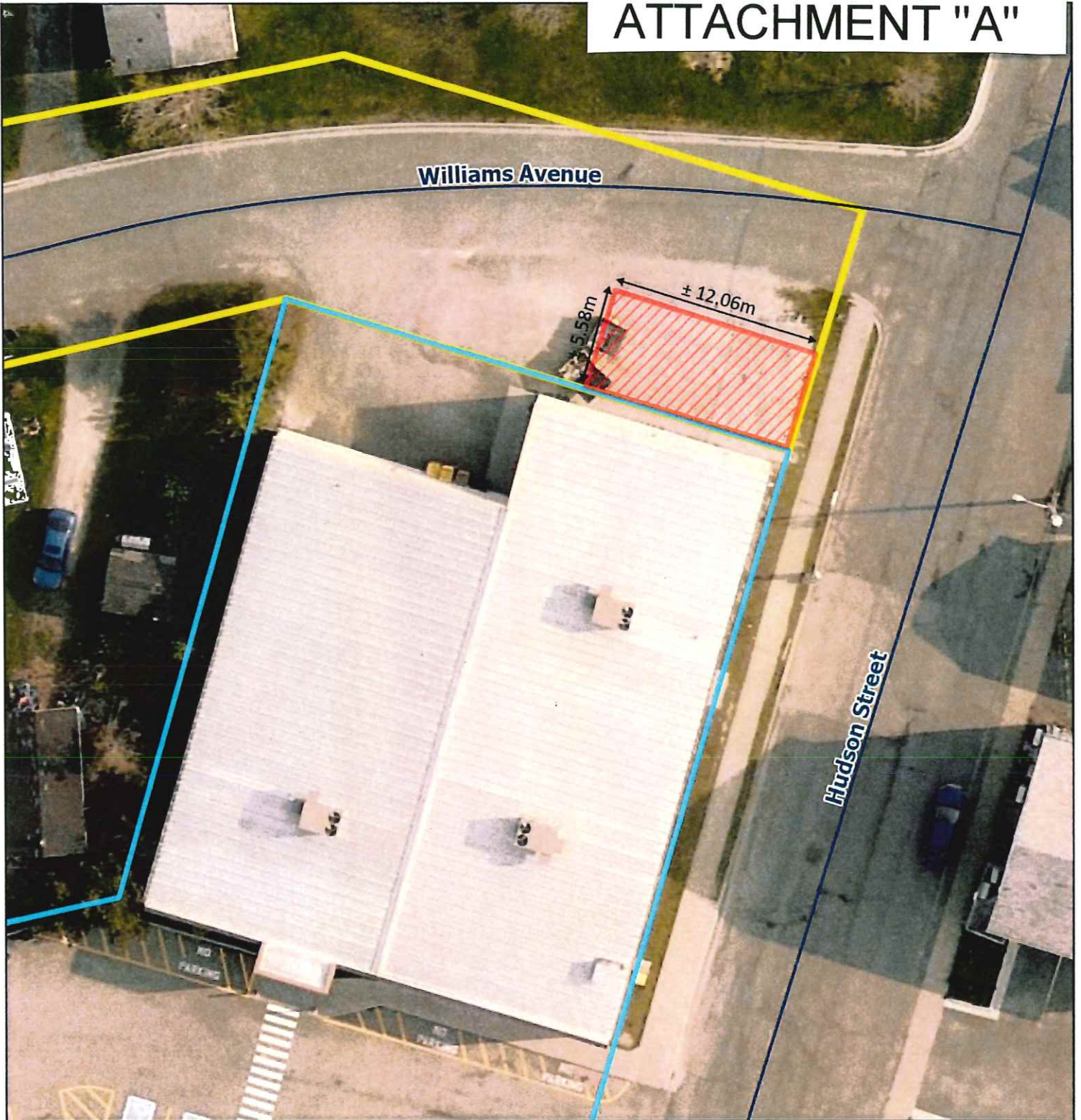
- To pass a motion approving the closure of that portion of the undeveloped road parcel (as identified herein in red on the attached map – Attachment “A”) pursuant to MGA;
- To deem that portion of the road parcel (as identified as the crosshatched area in red on the attached map- Attachment “A”) surplus and
- To sell the surplus property at market value.

Respectively Submitted,



*Original signed by*

Sheila Kolanko  
Property Manager

# ATTACHMENT "A"



## Proposed Road Closure - Williams Ave, New Waterford

-  PID 15751126 - Road Parcel Williams Avenue
-  PID 15479850 - Midtown Pharmasave
-  PID 15751126 - Subject Area (67.03 sq.m)



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**Cape Breton Regional Municipality**

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*Office of Demetri Kachafanas, KC  
Regional Solicitor*

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**ISSUE PAPER**

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**TO:** Mayor and Council  
**CC:** Marie J. Walsh, CAO  
**FROM:** Demetri Kachafanas, KC, Regional Solicitor  
**DATE:** October 5, 2023  
**RE:** Seaview Manor Board of Directors

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**Issue**

Seaview Manor Corporation is requesting Council pass a resolution appointing Holly MacDonald to the Board of Directors of Seaview Manor.

**Background**

Seaview Manor is a non-profit corporation formed under the *Municipal Housing Corporation Act*. It was incorporated by the former Towns of Glace Bay, Dominion and the Municipality of the County of Cape Breton on July 23, 1975, and accordingly is owned by the Municipality.

Section 11 of the Act, states the objectives of the corporation as follows:

- (a) to construct, manage and hold accommodation for the aged, mentally handicapped or physically disabled or others requiring nursing or custodial care; and

(b) in combination with the objects set out in Clause (a), to provide personal-care programs and rehabilitative programs for the aged, mentally handicapped or physically disabled.

**Board of Directors**

The by-laws of Seaview Manor Corporation and the legislation require Council appoint the members of the Board of Directors and the Corporation currently brings the potential Board member selected by the Corporation to Council for approval.

**Recommendation**

It is recommended that Council pass the resolution appointing Holly MacDonald to the Board of Directors.

Copies of the proposed resolution from Seaview Manor are attached for Council's review.

Yours truly,

**Original Signed by**

Demetri Kachafanas, KC  
Regional Solicitor

**RESOLUTION**

**CAPE BRETON REGIONAL MUNICIPALITY**

WHEREAS Seaview Manor is a body corporate established pursuant to the provisions of the *Municipality Housing Corporation Act* ( the "Act");

AND WHEREAS the current (1978) by-laws require the members of Seaview Manor be appointed by the Cape Breton Regional Municipality;

AND WHEREAS the following person(s) have expressed to Seaview Manor their willingness to participate as member(s) of Seaview Manor;

BE IT RESOLVED THAT:

Holly MacDonald of Donkin, Nova Scotia be appointed as member(s) of Board of Directors at Seaview Manor until such time as their successor or successors have been appointed;

DATED at Sydney, Nova Scotia, the \_\_\_\_ day of October, 2023.



# **CBRM**

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**Cape Breton Regional Municipality**

## **MEMO**

**Date:** October 5, 2023

**To:** Mayor and Council

**From:** Kirk Durning – Director of Parks, Recreation, Buildings & Facilities

**Re:** Facility Naming Rights and Sponsorship Policy

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Following the presentation on sponsorship and naming rights by our consultant The Partnership Group at the Council meeting on April 24<sup>th</sup>, 2023, staff are recommending the introduction of a facility naming rights and sponsorship policy to formalize and guide the process for these agreements.

Please find attached a copy of this draft policy for your review. Staff will be recommending that this policy be adopted at the October 24<sup>th</sup>, 2023, meeting of Council.

**Respectfully submitted by:**

Kirk Durning  
Director of Parks, Recreation, Buildings & Facilities

## Facility Naming Rights and Sponsorship Policy

**Policy Number:** XXXX

**Business Unit:** Parks, Recreation, Buildings and Facilities

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### 1.0 POLICY STATEMENT

The Cape Breton Regional Municipality (CBRM) is committed to providing high quality facilities and services to residents. To enrich the lives of residents by enhancing these services, the Municipality welcomes naming rights and sponsorship agreements for municipally owned assets from qualified businesses and organizations whose support aligns with the municipality's mission, values, and priorities.

### 2.0 PURPOSE

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

- a) Safeguards the municipality's image, values, priorities, assets, and interests.
- b) Protects the municipality from any risk.
- c) Aligns with CBRM projects, programs, and services.
- d) Provides municipal employees with guidelines based on industry recognized best practices.
- e) Provides guidelines and procedures which facilitate opportunities for sustainable revenue generation.

### 3.0 DEFINITIONS

#### 3.1 Sponsorship

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

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

### 3.2 **Asset**

A sponsorship asset, also referred to as a 'property' has a broad application which includes but is not limited to real property (buildings/facilities/green space), and features (i.e. rooms, ice pads, playgrounds) and other relevant properties.

### 3.3 **Advertising**

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

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

### 3.4 **Acceptable Commercial Coverage (ACQ)**

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

### 3.5 **Commercial Naming Rights**

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

### 3.6 **Title Sponsorship**

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

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

A values-centric assessment is a Municipally customized tool that will qualify

sponsorship and advertising against pre-set values criteria while an ethical scan will vet the potential sponsor or advertiser's overall business.

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

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

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

### 3.9 **Category Exclusivity**

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

## 4.0 SCOPE

### 4.1 This policy applies to:

- a) All Cape Breton Regional Municipality business units, departments, and divisions.
- b) All municipally owned and managed assets including but not limited to the built and natural infrastructure, facilities, and features (i.e. rooms, ice pads) and other relevant properties
- c) Commercial naming rights within Municipally owned facilities unless allocated such as to sport organization and / or nonprofit Society etc.
- d) Paid advertising on Cape Breton Regional Municipality property
- e) Food Service and beverage pouring rights

### 4.2 The policy does not apply to:

- a) Private-public partnerships (P3s)
- b) Philanthropic contributions, gifts, or donations
- c) Cape Breton Regional Municipality's Civic Naming Guidelines
- d) Cape Breton Regional Municipality's Heritage Program
- e) Naming of streets or memorialization of community spaces

## 5.0 PRINCIPALS AND CONDITIONS

- a) Sponsorship and advertising presence within a municipal asset must reflect the target audience and user group demographic and psychographic profile associated with the asset.
- b) Sponsorship and advertising within a municipal asset must be mindful and respectful of the community associated with the asset so as not to disrupt or interfere with the experience of the asset. As such, the Region will determine and manage an acceptable level of commercial presence (ACQ) within each Municipal asset.
- c) Sponsorships are associative in nature and therefore alignment to pre-determined municipal values is necessary.
- d) As a collaborative arrangement, in return for cash or value in kind consideration, a sponsor shall receive benefits commensurate with the assessed fair marketing value of an asset being sponsored.
- e) The granting of naming rights is intended to support and promote investment in CBRM owned assets.
- f) Neither CBRM, nor a third party operating a CBRM asset, may relinquish, through a naming rights agreement, any aspect of its right to manage and control an CBRM owned asset.
- g) The granting of naming rights shall not include an express or implied obligation, on the part of CBRM, its agencies, associations, boards, working groups, or commissions, to purchase the naming entity's products and services or to endorse either the naming entity itself, or the naming entity's products or services.
- h) Naming rights agreements must not conflict with the terms and conditions of any existing agreement entered between CBRM and a third party.
- i) The granting of naming rights shall not result in additional costs for CBRM, excluding costs incurred during the solicitation and authorization process, or costs incurred to fulfill conditions for naming imposed by the naming entity and agreed to pursuant to the naming rights agreement.
- j) Signage and acknowledgement shall comply with CBRM's Corporate Identity Standards and applicable federal, provincial, and municipal law.
- k) CBRM will endeavor, to the extent reasonably practicable, to balance its responsibility to maintain transparent processes and provide full disclosure to the public, with its responsibility to maintain confidentiality regarding third party interests.
- l) Prospective naming entities shall bear all costs associated with the preparation and

submission of a naming rights proposal, and the Cape Breton Regional Municipality will, in no case, be responsible or liable for those costs.

- m) Neither the submission of a naming rights proposal nor the acceptance of the proposal shall be construed as a contract.

## 6.0 NAMING RIGHTS PROPOSAL

6.1 A proposal to name an asset shall be brought forward by the relevant CBRM Department

6.2 The proposal to name a CBRM asset shall include:

- a) list of naming opportunities;
- b) market valuation of the proposed naming opportunity;
- c) proposed naming rights fee;
- d) proposed term of naming agreement;
- e) proposed rights and benefits;
- f) intended use of funds (e.g. capital, endowment, capital reserve plans);
- g) draft signage and acknowledgement plan; and
- h) draft naming rights agreement.

6.3 Guidelines for naming rights and sponsorship agreements:

- a) CBRM will consider all naming rights and sponsorship proposals but retains the discretion not to accept sponsorship from any entity at its sole discretion.
- b) The municipality will not endorse the products, services or ideas of any sponsor or advertiser.
- c) As the sale of naming rights is a revenue generation activity it is intended to only supplement municipal funding for the purpose of enhancing municipal programs and services. Sponsorship or advertising cannot displace or be seen to displace CBRM funding, nor be perceived solely as a budget advantage.
- d) To expedite the sale of naming rights, a formal competitive process is not required. However, in the event of a competitive situation between two or more companies with rights fees being equal, the CBRM will defer to the company which aligns best to the values and priorities of the Municipality.
- e) Sponsorship and advertising must comply with the CBRM visual identity guidelines or any municipal by-laws and policies in all relevant situations.
- f) Sponsorship and advertising within municipal buildings and facilities must conform to all applicable federal and provincial statutes, and meet standards set out by the Canadian Advertising Standards Council as amended from time to time.
- g) The sponsorship or advertising must not unduly detract from the character, integrity, aesthetic quality, or safety of a CBRM asset or unreasonably interfere

- with its enjoyment or use.
- h) The sponsorship must not confer a personal benefit, directly or indirectly, to any employee or elected official. All political advertising must indicate if it is paid by a party or candidate, to avoid any impression that the CBRM is supporting any party or candidate.
  - i) CBRM shall retain ownership and control over all Municipal - owned and managed assets.
  - j) Benefits provided to the sponsor by CBRM are limited to those stated in the naming rights or sponsorship agreement.
  - k) The category exclusivity rights clause provides exclusivity rights to the asset being sponsored and does imply exclusivity privileges with the CBRM itself.
  - l) The municipality will not solicit or accept sponsorship from companies or organizations whose business contradict any by law or policy of the CBRM.
  - m) CBRM will not solicit or accept agreements from companies or organizations that compromise the reputation of the Municipality's public image. These include but are not limited to:
    - a. those whose business is derived from the sale or production of tobacco or cannabis; pornography or sexual services;
    - b. who promote or sell alcohol or other potentially addictive substances at venues geared primarily to children and youth;
    - c. whose business is derived from armaments and weapons manufacturing or other unsafe products or sale of such weapons, excluding recreational firearms;
    - d. those who are not in good standing with CBRM (i.e. currently in violation of a by law or under litigation); and
    - e. those who discriminate by way of race, religion or gender.

## **7.0 ROLES AND RESPONSIBILITIES**

### **7.1 Municipal Council will:**

- a) Grant or refuse proposals to name CBRM assets, based on this policy; and
- b) Approve and revise this policy as necessary.

### **7.2 CBRM departments and business units:**

- a) Determine the process by which naming, and sponsorship agreements shall be solicited;
- b) Solicit, negotiate, prepare and administer naming rights and sponsorship agreements, including contract management;
- c) Seek third party professional advice regarding market valuation, as appropriate;
- d) Evaluate and assess proposals and opportunities;
- e) Provide communications guideline continuity;
- f) Manage agreements for municipally owned facilities;
- g) Provide annual policy review as required;

- h) Consult with CBRM Legal, Finance and Communications departments, as appropriate.

## **8.0 DELEGATION OF AUTHORITY**

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

- a) Council – approve all facility naming rights agreements and sponsorship above \$50,000
- b) CAO - sponsorship agreements up to \$50,000 per year
- c) Director Parks and Recreation – sponsorship agreements up to \$35,000 per year
- d) Manager of Recreational Facilities / Parks and Recreation or designated salesperson up to \$10,000 per year

## **9.0 USE OF FUNDS**

9.1 Funds received by CBRM through the sale of naming rights agreements are to be credited to a specific account for the facility and smaller sponsorship agreements will be part of general revenues and allocated through budgeting process, unless stated otherwise in the agreement.

## **10.0 DOCUMENTATION**

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

10.2 Agreements over \$ 5,000 per year will require a contract. In these cases, the CBRM shall consult with the legal services to ensure appropriate terms and conditions are being identified.

## **11.0 EVALUATION**

11.1 Naming rights and sponsorship opportunities will be evaluated to determine fit and alignment to CBRM's image, values, and brand and to assess that all provisions in the policy are satisfied. Consideration will be also given to timeliness or readiness to make a deal, value of the naming rights proposal, and term of the agreement.

## **12.0 POLICY REVIEW**

12.1 This policy shall be reviewed on an annual basis through the first two years.



*A Community of Communities*

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## **Issue Paper**

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**TO: *Mayor and Council***

**October 10, 2023**

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**RE: Capital Projects Funding Update – Sydney Harbour West Wastewater Collection and Treatment Project – Scope and Extension Request:**

### **BACKGROUND**

CBRM has been actively working through development and construction activities associated with the Sydney Harbour West Wastewater Collection and Treatment Project. The project is in the final stages and commissioning underway. CBRM has been successful in the project delivery within the anticipated timeframe and under the original forecasted project costs. The project savings now provide an opportunity to move forward with an additional Wastewater Treatment System and further CBRM activities towards compliance with the Federal Wastewater Systems Effluent Regulations (WSER).

CBRM has been actively working with both the Provincial and Federal Government representatives in the request for a Scope Change and Project Extension to incorporate additional construction activities.

### **CURRENT PROJECT SCOPE**

The construction of wastewater collection and treatment infrastructure to support CBRM's compliance with the Federal Wastewater Systems Effluent Regulations (WSER) in the Sydney Harbour West Sewershed (the Sewershed). The Project involves the construction of a secondary wastewater treatment plant (WWTP) as well as additions, upgrades, and repairs to the existing collection system infrastructure to enhance its long-term reliability and to intercept and divert wastewater for secondary treatment prior to discharge into the west end of Sydney Harbour via a newly constructed outfall.

Total Eligible Cost: \$58,007,124

Total Federal Cost: \$19,335,709

Current Contribution Agreement Deadline: March 31, 2024

Total Forecasted Project Cost: \$43,000,000

Forecasted Project Savings: \$15,007,124

## **SCOPE AND EXTENSION – AMENDMENT REQUEST**

Extension Request for Current Project Scope: Major components within the current project scope such as: WWTP construction, outfall construction, and the construction of two new sewer lift stations are all on track to be completed this fiscal year, specifically this fall (2023).

- **Scope Change Request:** The Sydney Harbour West project will finish under budget to the order of \$15M. This is an opportunity for CBRM to further respond to WSER by completing the detailed design and construction of the New Victoria wastewater collection and treatment system. This system is one of six (6) unfunded systems in CBRM that currently operates under an Environment Canada Transitional Authorization. A positive response from INFC and the NS Government would put an end to a daily flow of 840,000 liters of raw sewer entering Sydney Harbor.
- **Cost of Scope Change:** The original (2019) Class C  $\pm 30\%$  cost estimate developed by Harbour Engineering including, detailed design and construction oversight, 25% construction contingency, and net tax for new and upgraded infrastructure inflated at 2.5% per year to 2024 (assumed tender year) = \$13.9M.
- **Timeline of Scope Change:** The preliminary design of the New Victoria system is complete. The process type is an aerated lagoon with a small structure for blowers and a UV system. This layout is very similar to our current Port Morien (PM) WWTP construction project and will include one (1) new lift station and the treatment plant. Work will also include upgrades to three (3) existing lift stations, asset register development and condition assessments, and Inflow and Infiltration (I&I) separation initiatives on seven (7) kilometers of sewer. Requested scope change to extend contribution agreement to March 31, 2028.
- **Property acquisition efforts** required for the project are underway and look positive for the proposed WWTP site.

**Recommendations:**

It is recommended that:

“CBRM Mayor and Council approve Sydney Harbour West Wastewater Collection and Treatment Project Scope Change and Funding Extension request to include the construction of the New Victoria Wastewater Collection and Treatment System as indicated above.”

Respectfully submitted:

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

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Matt Viva, P.Eng.  
Manager of Wastewater Operations

# New Victoria Wastewater System

## Existing Wastewater Collection System

### New Victoria:

1

wastewater  
outfalls

7km

of sewers

Sewage for the community of New Victoria is conveyed to a single pipe outfall at the western end of Daley Road. A 200mm diameter outfall extends 120m beyond the existing bank with a top of pipe elevation set for 1 m below the low water level. A combination of gravity and pumped systems are used in the existing New Victoria sewer collection system. The pumped systems in New Victoria include three pump stations and a series of E-One Pumping systems located as follows:

- ▶ Highway 28 pump station – located on Highway 28, 40m west of Lameys Lane;
- ▶ Browns Road – located near the intersection of Browns Road and Browns Road Extension;
- ▶ New Waterford WTP – located at the New Waterford Water Treatment Plant; and
- ▶ E-One pumping systems have been employed in the sewer shed at several locations including:
  - New Waterford Lake Road;
  - Daley Road;
  - Browns Road Extension; and,
  - Burkes Road Extension

The following table provides key information about the existing wastewater collection system in New Victoria.

Parameter	Value
<b>Service Population</b>	<b>604</b>
<b>Approximate Length of Gravity Sewer Piping (km)</b>	<b>7</b>
<b>Approximate # of Manholes</b>	<b>87</b>
<b># of Sewage Pumping Stations (excluding E-One Stations)</b>	<b>3</b>
<b># of Outfalls (excluding overflows)</b>	<b>1</b>

The New Victoria Wastewater System has been classified as low risk under the federal Wastewater System Effluent Regulations (WSER) under the Fisheries Act, requiring implementation of treatment systems by the year 2040.

## Proposed Wastewater Interception & Treatment System

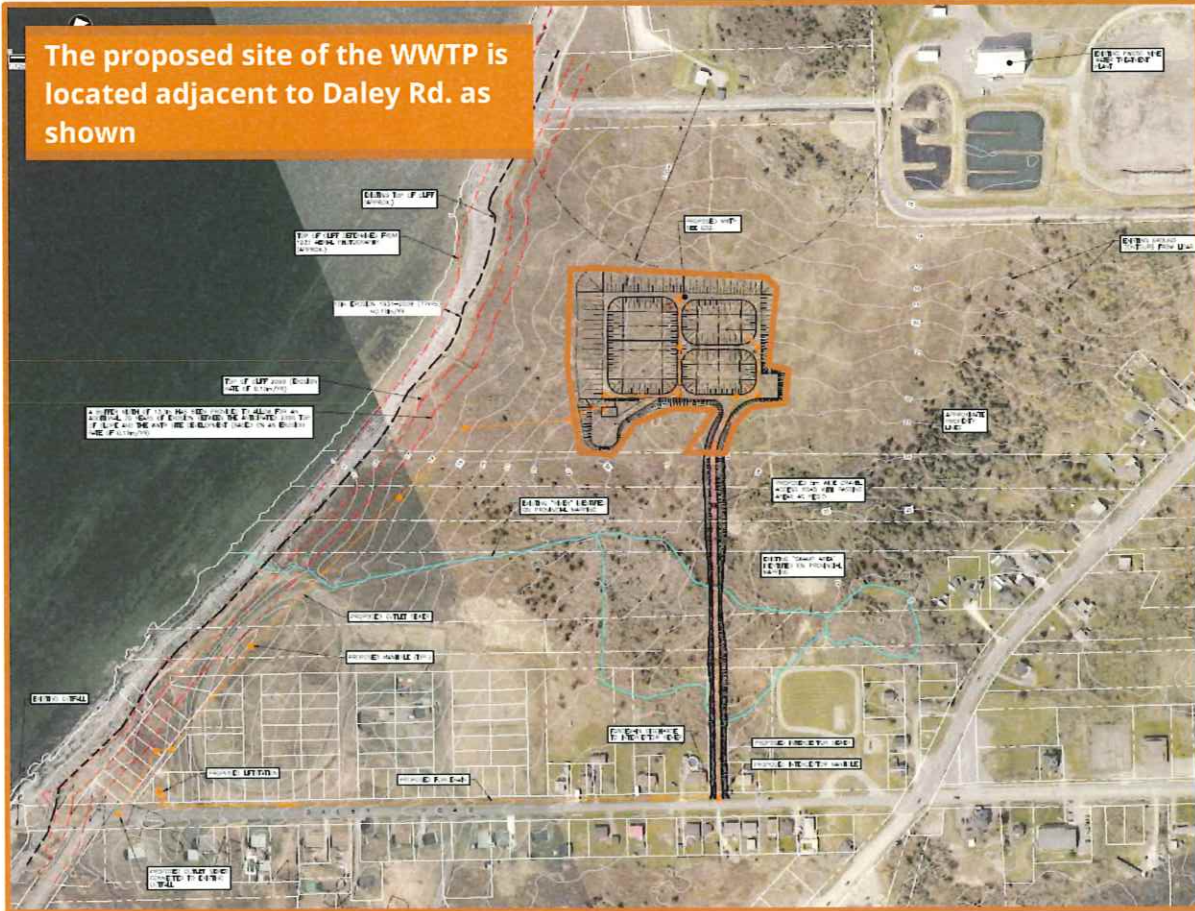
### Proposed Wastewater Treatment System

The recommended wastewater treatment facility for New Victoria is an aerated lagoon. In aerated lagoons, oxygen is supplied by mechanical aeration, which in newer systems is typically accomplished by subsurface diffused aeration. They have average retention times ranging from 5 to 30 days, with 30 days being common in Atlantic Canada.

The WWTP would provide the following general features:



The proposed site of the WWTP is located adjacent to Daley Rd. as shown



### Design parameters for the proposed WWTP:

Parameter	Value
Process Type	Aerated Lagoon
<b>Design Flows:</b>	
Average Flow (m <sup>3</sup> /d)	840
Peak Flow (m <sup>3</sup> /d)	1,050
<b>Design Loadings (Average)</b>	
CBOD Load (kg/d)	48
TSS Load (kg/d)	169
TKN Load (kg/d)	8

## Proposed Wastewater Interception System

The proposed wastewater interceptor system for the New Victoria Wastewater System includes the following major elements:

- ▶ A 300mm diameter interceptor sewer collects flow from Daley Road and conveys it 315m northward to the proposed WWTP site to the north of Daley Road.
- ▶ The remaining 22 homes that are located below the gravity interceptor connection will still utilize the existing 200mm diameter sewer on Daley Road.
- ▶ A small pump station LS-NV1 will be installed near the end of Daley Road to pump the remaining sewage from Daley Road to the gravity interceptor sewer.
- ▶ A 200mm diameter gravity main is to be constructed at the outlet to the WWTP to connect back to the existing New Victoria Outfall.

Key information about the proposed wastewater interception system for New Victoria is shown as follows:

Length of New Gravity Sewers (m)	Length of New Pressure Sewers (m)	# of New Sewage Pumping Stations	# of New CSO Stations
<b>815</b>	<b>416</b>	<b>1</b>	<b>0</b>

Key information about proposed new wastewater pumping stations for New Victoria is as follows:

<b>1</b>	Approximate Location <b>End of Daley Road</b>	Design Flow Capacity (l/s) <b>2.0</b>	# of pumps <b>2</b>
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Summary

Statement of Revenue

August 31, 2023

Revenue	Year To Date Assigned	5 Month Budget	5 Month Budget Variance	Annual Budget	Annual Budget Remaining
Total Taxes	54,500,116	54,337,952	162,165	130,411,084	75,910,968
Total Federal Government	1,333,077	1,333,077	-	3,199,385	1,866,308
Total Federal Government Agencies	322,780	322,780	-	774,672	451,891
Total Provincial Government	896,627	896,627	-	2,151,906	1,255,279
Total Provincial Government Agencies	1,677,239	1,677,239	55	4,025,373	2,348,080
Total Services to Other Local Government	487,983	487,983	-	1,171,159	683,176
Total Transit	812,529	777,917	34,612	2,107,000	1,294,471
Total Environmental Development Services	171,926	104,375	67,551	250,500	29,280
Total Licenses & Permits	80,963	61,875	19,088	148,500	67,537
Total Fines & Fees	327,503	379,713	(52,210)	911,310	411,786
Total Rentals	210,824	218,032	(7,208)	523,277	312,453
Total Concessions & Franchises	166,253	145,524	20,729	795,500	172,022
Total Interest	1,398,215	631,250	766,965	1,515,000	116,785
Total Finance Revenue	18,000	14,583	3,417	35,000	17,000
Total Solid Waste Revenue	1,275,567	1,097,917	177,650	3,010,000	1,734,433
Total Recreation & Cultural Service Programs	194,946	322,226	(127,280)	1,661,500	2,095,801
Total Water Utility Charges	2,104,392	2,104,392	-	5,050,540	2,946,148
Total Unconditional Transfers	6,574,042	6,598,266	(24,224)	15,835,838	9,261,796
Total Conditional Transfers	174,167	174,167	-	418,000	243,833
Total Extraordinary Revenue	979,311	-	979,311	-	(979,311)
<b>Year To Date Assigned</b>	<b>\$ 73,706,515</b>	<b>\$ 71,685,893</b>	<b>\$ 2,020,621</b>	<b>\$ 173,995,545</b>	<b>\$ 100,239,737</b>

Departmental

Reviewed

**Summary**

**Statement of Expenditures**

**August 31, 2023**

Expenditures	Year to date Expended	5 Month Budget	5 Month Budget Variance	Annual Budget	Annual Budget Remaining
Legislative	592,069	666,272	74,203	1,629,933	1,037,864
Administration	176,040	196,373	20,333	462,452	286,412
Finance	915,968	1,063,848	147,880	3,419,887	2,503,919
Legal	2,180,858	2,229,333	48,475	2,717,266	536,408
Human Resources	476,130	594,477	118,347	1,487,476	1,011,346
Technology & Communications	1,472,953	1,717,248	244,295	4,187,983	2,715,030
Municipal Clerk	122,754	200,966	78,212	576,707	453,737
Fiscal Services	10,967,669	11,024,485	56,816	33,986,180	23,018,511
Police Services	11,557,863	12,785,596	1,227,733	30,500,486	18,942,623
Fire Services (Incl EMO)	8,178,454	8,050,408	(128,046)	18,875,742	10,697,288
Engineering & Public Works	24,427,089	22,833,642	(1,593,447)	58,165,336	33,738,247
Planning	1,497,349	1,669,626	172,277	3,589,859	2,092,510
Facilities C200 & Arenas	1,418,377	1,571,014	152,637	4,409,505	2,991,128
Parks & Grounds	1,377,703	1,416,300	38,597	3,318,875	1,941,172
Buildings	1,319,719	1,421,775	102,056	3,611,363	2,292,810
Recreation	1,443,094	1,226,251	(216,843)	3,056,495	1,613,401
<b>Total expended to date</b>	<b>\$ 68,124,089</b>	<b>\$ 68,667,614</b>	<b>\$ 543,525</b>	<b>\$ 173,995,545</b>	<b>\$ 105,872,406</b>

Departmental

Reviewed

Legislative

Statement of Expenditures

August 31, 2023

Legislative	Year to date Expended	5 Month Budget	5 Month Budget Variance	Annual Budget	Annual Budget Remaining
6000 WAGES/SALARIES	410,362	461,389	51,028	1,107,164	\$ 696,802
6010 BENEFITS	67,084	84,679	17,595	200,149	133,065
6030 TRAVEL/CONFERENCES	45,812	45,812	-	110,000	64,188
6040 PROF MEM/DUES & FEES	24,783	25,517	734	88,495	63,712
6050 OFFICE SUPPLIES	2,724	5,167	2,443	12,400	9,676
6060 OFFICE EQUIPMENT	1,586	2,292	706	5,500	3,915
6080 ADVERTISING	2,252	6,042	3,790	14,500	12,248
6100 COURIER	49	104	55	250	201
6110 TELEPHONE/FAX	13,466	13,466	-	29,500	16,034
6120 PUBL./SUBSCRIPTIONS	1,398	1,398	-	2,875	1,477
6130 COMPUTER HARDWARE	45	45	-	6,600	6,555
6150 MEETING EXPENSES	8,614	9,558	945	27,500	18,886
6170 PROMOTION	10,804	10,804	-	25,000	14,196
8100 PROFESSIONAL SERVICE	3,092	-	(3,092)	-	(3,092)
<b>Total expended to date</b>	<b>\$ 592,069</b>	<b>\$ 666,272</b>	<b>\$ 74,203</b>	<b>\$ 1,629,933</b>	<b>\$ 1,037,864</b>

Departmental

Finance

Administration (CAO)

Statement of Expenditures

August 31, 2023

CAO	Year to date Expended	5 Month Budget	5 Month Budget Variance	Annual Budget	Annual Budget Remaining
6000 WAGES/SALARIES	115,805	124,798	8,993	294,976	179,171
6010 BENEFITS	14,644	21,831	7,188	51,601	36,957
6020 TRAINING/EDUCATION	-	-	-	3,300	3,300
6030 TRAVEL/CONFERENCES	5,414	8,333	2,920	20,000	14,586
6040 PROF MEM/DUES & FEES	1,747	1,747	-	1,800	53
6050 OFFICE SUPPLIES	1,184	1,184	-	2,800	1,616
6080 ADVERTISING	-	-	-	-	-
6110 TELEPHONE/FAX	805	1,250	445	3,000	2,195
6120 PUBL./SUBSCRIPTIONS	-	198	198	475	475
6150 MEETING EXPENSES	1,268	1,875	607	4,500	3,232
6170 PROMOTION	2,919	2,919	-	5,000	2,081
8100 PROFESSIONAL SERVICE	32,255	32,255	-	75,000	42,745
<b>Total expended to date</b>	<b>\$ 176,040</b>	<b>\$ 196,390</b>	<b>\$ 20,350</b>	<b>\$ 462,452</b>	<b>\$ 286,412</b>

Departmental

Finance

Finance		Year to date	5 Month	5 Month	Annual	Annual
		Expended	Budget	Budget	Budget	Budget
				Variance		Remaining
6000	WAGES/SALARIES	753,153	873,016	119,863	2,066,571	1,313,418
6010	BENEFITS	161,251	185,465	24,213	438,371	277,120
6020	TRAINING/EDUCATION	-	-	-	13,000	13,000
6030	TRAVEL/CONFERENCES	3,736	6,799	3,063	13,500	9,764
6040	PROF MEM/DUES & FEES	688	1,688	999	4,050	3,362
6050	OFFICE SUPPLIES	6,355	6,941	586	11,900	5,545
6060	OFFICE EQUIPMENT	1,156	3,333	2,178	8,000	6,844
6080	ADVERTISING	15,921	16,328	407	37,500	21,579
6090	POSTAGE	56,170	56,170	-	186,000	129,830
6100	COURIER	13,626	7,637	(5,989)	18,250	4,624
6110	TELEPHONE/FAX	6,393	6,878	486	16,100	9,708
6130	COMPUTER HARDWARE	5,517	5,516	-	13,700	8,183
6140	COMPUTER SOFTWARE	400	400	-	50,280	49,880
6180	COST RECOVERY	(171,529)	(171,529)	-	(325,000)	(153,471)
8010	OPERATIONAL MAT/SUPP	1,360	2,917	1,557	7,000	5,640
8100	PROFESSIONAL SERVICE	27,962	27,962	-	57,165	29,203
8110	CONTRACTS/AGREEMENTS	27,491	27,492	-	48,400	20,909
8120	LEASES	6,317	6,835	517	15,100	8,783
8180	TAX EXEMPT/WRITE OFF	-	-	-	740,000	740,000
<b>Total expended to date</b>		<b>\$ 915,968</b>	<b>\$ 1,063,848</b>	<b>\$ 147,880</b>	<b>\$ 3,419,887</b>	<b>\$ 2,503,919</b>

Departmental

Finance

	Year to date Expended	5 Month Budget	5 Month Budget Variance	Annual Budget	Annual Budget Remaining
<b>Legal</b>					
6000 WAGES/SALARIES	174,650	217,095	42,444	513,133	338,483
6010 BENEFITS	37,065	47,441	10,376	112,133	75,068
6020 TRAINING/EDUCATION	-	-	-	6,500	6,500
6030 TRAVEL/CONFERENCES	2,372	2,372	-	4,500	2,128
6040 PROF MEM/DUES & FEES	11,386	11,386	-	15,000	3,614
6050 OFFICE SUPPLIES	407	1,458	1,052	3,500	3,093
6060 OFFICE EQUIPMENT	231	917	686	2,200	1,969
6070 PHOTOCOPIER LEASE	561	1,458	897	3,500	2,939
6080 ADVERTISING	-	1,042	1,042	2,500	2,500
6100 COURIER	111	333	222	800	689
6110 TELEPHONE/FAX	1,296	1,667	371	4,000	2,704
6120 PUBL./STATUTES	8,373	8,373	-	15,000	6,627
6130 COMPUTER HARDWARE	-	-	-	4,000	4,000
6150 MEETING EXPENSE	-	208	208	500	500
6160 LIABILITY INSURANCE	1,938,822	1,930,000	(8,822)	1,930,000	(8,822)
8100 PROFESSIONAL SERVICE	5,583	5,583	-	100,000	94,417
<b>Total expended to date</b>	<b>\$ 2,180,858</b>	<b>\$ 2,229,333</b>	<b>\$ 48,475</b>	<b>\$ 2,717,266</b>	<b>\$ 536,408</b>

Departmental

Finance

Human Resources

Statement of Expenditures

August 31, 2023

	Year to date Expended	5 Month Budget	5 Month Budget Variance	Annual Budget	Annual Budget Remaining
<b>Human Resources</b>					
6000 WAGES/SALARIES	335,206	428,862	93,656	1,013,674	678,468
6010 BENEFITS	73,041	93,268	20,227	220,452	147,411
6020 TRAINING/EDUCATION	829	829	-	9,850	9,021
6030 TRAVEL/CONFERENCES	419	420	-	17,500	17,081
6040 PROF MEM/DUES & FEES	1,646	1,646	-	2,000	354
6050 OFFICE SUPPLIES	8,637	8,637	-	15,000	6,363
6060 OFFICE EQUIPMENT	250	1,042	791	2,500	2,250
6080 ADVERTISING	331	1,250	919	3,000	2,669
6110 TELEPHONE/FAX	4,325	4,325	-	10,000	5,675
6120 PUBL./SUBSCRIPTIONS	-	-	-	3,000	3,000
6130 COMPUTER HARDWARE	4,553	4,553	-	6,000	1,447
6140 COMPUTER SOFTWARE	-	-	-	500	500
6150 MEETING EXPENSE	496	2,708	2,212	6,500	6,004
8100 PROFESSIONAL SERVICE	43,813	43,812	-	170,000	126,187
8110 CONTRACTS/AGREEMENTS	2,584	3,125	541	7,500	4,916
<b>Total expended to date</b>	<b>\$ 476,130</b>	<b>\$ 594,477</b>	<b>\$ 118,347</b>	<b>\$ 1,487,476</b>	<b>\$ 1,011,346</b>

Departmental

Finance

**Technology Including  
911 Comm Centre**

**Statement of Expenditures**

**August 31, 2023**

Technology/Communications	Year to date Expended	5 Month Budget	5 Month Budget Variance	Annual Budget	Annual Budget Remaining
6000 WAGES/SALARIES	838,326	1,042,079	203,752	2,463,095	1,624,769
6010 BENEFITS	179,027	224,135	45,108	529,773	350,746
6020 TRAINING/EDUCATION	4,298	10,208	5,911	24,500	20,202
6030 TRAVEL/CONFERENCES	14,777	11,474	(3,302)	17,000	2,223
6040 PROF MEM/DUES & FEES	1,032	1,189	156	2,200	1,168
6050 OFFICE SUPPLIES	4,751	4,751	-	5,800	1,049
6060 OFFICE EQUIPMENT	7,252	7,889	637	13,000	5,748
6080 ADVERTISING	-	1,667	1,667	4,000	4,000
6110 TELEPHONE/FAX	48,302	48,301	(1)	150,200	101,898
6130 COMPUTER HARDWARE	48,164	50,008	1,844	180,000	131,836
6140 COMPUTER SOFTWARE	247,164	247,164	-	444,000	196,836
6150 MEETING EXPENSE	1,206	709	(498)	1,000	(206)
7010 ELECTRICAL	4,908	4,908	-	10,500	5,592
7070 BLDG/FACILITY RENTAL	22,418	22,418	-	50,000	27,582
8040 COMM EQUIPMENT LINES	407	3,542	3,135	8,500	8,093
8100 PROFESSIONAL SERVICES	495	495	-	10,000	9,505
8110 CONTRACTS/AGREEMENTS	50,426	36,313	(14,113)	63,350	12,924
8120 LEASES SAP	-	-	-	101,365	101,365
8130 LICENSES/PERMITS	-	-	-	109,700	109,700
<b>Total expended to date</b>	<b>\$ 1,472,953</b>	<b>\$ 1,717,248</b>	<b>\$ 244,296</b>	<b>\$ 4,187,983</b>	<b>\$ 2,715,030</b>

Departmental

Finance

Municipal Clerk

Statement of Expenditures

August 31, 2023

	Year to date Expended	5 Month Budget	5 Month Budget Variance	Annual Budget	Annual Budget Remaining
<b>Municipal Clerk</b>					
6000 WAGES/SALARIES	85,835	127,336	41,501	300,976	215,141
6010 BENEFITS	18,764	26,953	8,189	63,706	44,942
6020 TRAINING/EDUCATION	-	-	-	5,500	5,500
6030 TRAVEL/CONFERENCES	944	2,708	1,764	6,500	5,556
6040 PROF MEM/DUES & FEES	292	302	10	725	433
6050 OFFICE SUPPLIES	1,198	1,250	52	3,000	1,802
6060 OFFICE EQUIPMENT	-	833	833	2,000	2,000
6070 PHOTOCOPY SUPPLIES	4,271	10,000	5,729	24,000	19,729
6080 ADVERTISING	661	662	-	750	89
6100 COURIER	-	313	313	750	750
6110 TELEPHONE/FAX	1,467	1,466	-	3,500	2,034
6120 PUBL./SUBSCRIPTIONS	1,740	1,740	-	1,800	60
6130 COMPUTER HARDWARE	141	140	-	6,500	6,359
6140 COMPUTER SOFTWARE	5,160	5,159	-	42,500	37,340
6150 MEETING EXPENSES	2,498	2,499	-	14,500	12,002
8110 CONTRACTS/AGREEMENTS	-	-	-	100,000	100,000
<b>Total expended to date</b>	<b>\$ 122,970</b>	<b>\$ 181,361</b>	<b>\$ 58,391</b>	<b>\$ 576,707</b>	<b>\$ 453,737</b>

Departmental

Finance

**Fiscal Services**

**Statement of Expenditures**

**August 31, 2023**

Fiscal Services	Year to date Expended	5 Month Budget	5 Month Budget Variance	Annual Budget	Annual Budget Remaining
9010 INT SHRT TERM BORROW	33,568	33,568	-	400,000	366,432
9020 INT ON DEBT	611,937	674,389	-	1,346,399	734,462
9050 PRINC ON DEBT	880,814	880,814	-	8,796,065	7,915,251
9052 DEBT/CAP BOND DISC	-	-	-	98,000	98,000
9090 BANK CHARGES	24,707	25,000	293	60,000	35,293
9200 ALLOWANCE FOR UNCOL. TAXES	-	-	-	700,000	700,000
9420 APPROP TO CAPITAL FUND	37,500	37,500	-	90,000	52,500
9430 APPROP TO B.I.D.C.	82,307	76,378	(5,930)	183,307	101,000
9600 PROV. CORRECTIONS	473,228	473,228	-	1,135,747	662,519
9610 CB REG. HOUSING	1,075,518	1,075,518	-	2,581,244	1,505,726
9620 REGIONAL LIBRARY	293,250	293,250	-	703,800	410,550
9630 CB/MC. SCHOOL BOARD	6,887,628	6,887,628	-	16,530,308	9,642,680
9640 PROPERTY ASSESSMENT	567,213	567,213	-	1,361,310	794,098
<b>Total expended to date</b>	<b>\$ 10,967,669</b>	<b>\$ 11,024,485</b>	<b>\$ (5,636)</b>	<b>\$ 33,986,180</b>	<b>\$ 23,018,511</b>

Departmental

Finance

**Police Services**

**Statement of Revenue**

**August 31, 2023**

Police Services Revenue	Year to date Assigned	5 Month Budget	5 Month Budget Variance	Annual Budget	Annual Budget Remaining
4751 RECORDS INQUIRIES	54,370	83,333	(28,964)	200,000	145,630
5151 FINES	125,859	93,750	32,109	225,000	99,141
<b>Total Revenue to date</b>	<b>\$ 180,229</b>	<b>\$ 177,083</b>	<b>\$ 3,145</b>	<b>\$ 425,000</b>	<b>\$ 244,771</b>

Departmental

Finance

Police Services

Statement Expenditures

August 31, 2023

Police Services	Year to date Expended	5 Month Budget	5 Month Budget Variance	Annual Budget	Annual Budget Remaining
GL 6000, 6010, & 6011 WAGES & BENEFITS NET OF COST RECOVERY	10,305,851	11,446,351	1,140,500	27,049,916	16,744,065
6020 TRAINING/EDUCATION	74,800	74,800	-	170,000	95,200
6030 TRAVEL/CONFERENCES	24,093	29,167	5,074	70,000	45,907
6040 PROF MEM/DUES & FEES	1,993	2,083	90	5,000	3,007
6050 OFFICE SUPPLIES	12,622	12,622	-	45,000	32,378
6060 OFFICE EQUIPMENT	38,662	38,662	-	53,000	14,338
6070 PHOTOCOPY SUPPLIES	3,626	4,167	541	10,000	6,374
6080 ADVERTISING	1,613	2,063	470	5,000	3,387
6090 POSTAGE & 6100 COURIER	4,830	6,250	1,420	15,000	10,170
6110 TELEPHONE/FAX	84,938	87,500	2,562	210,000	125,062
6120 PUBL./SUBSCRIPTIONS	2,878	2,878	-	6,000	3,122
6130 COMPUTER HARDWARE	62,685	62,686	-	217,000	154,315
6140 COMPUTER SOFTWARE	19,351	19,351	-	120,000	100,649
6150 MEETING EXPENSES	3,212	4,792	1,579	11,500	8,288
6170 PROMOTION	1,171	4,583	3,412	11,000	9,829
7000 HEAT	6,540	13,333	6,793	32,000	25,460
7010 ELECTRICAL	41,435	46,875	5,440	112,500	71,065
7020 WATER	2,364	2,917	552	7,000	4,636
7030 BLDG/FACILITY MAINT	37,080	37,080	-	83,000	45,920
7040 BLDG/FACILITY REPAIR	16,789	15,000	(1,789)	15,000	(1,789)
7060 BLDG/FACILITY RENOV	3,501	6,250	2,749	15,000	11,499
7070 BLDG/FACILITY RENTAL	11,384	11,667	283	28,000	16,616
7110 SECURITY	1,499	1,499	-	2,000	501
7500 VEH/EQUIP MAINT	14,450	14,450	-	23,000	8,550
7505 GASOLINE & DIESEL	213,516	208,333	(5,182)	500,000	286,484
7510 VEH/EQUIP REPAIRS	127,933	125,000	(2,933)	300,000	172,067
7530 VEH/EQUIP REPLACEMENT	92,876	92,876	-	580,000	487,124
7540 VEH/EQUIP RENTAL	-	833	833	2,000	2,000
7550 VEH/EQUIP TOWING	229	2,083	1,854	5,000	4,771
8000 OPERATIONAL EQUIP	104,732	104,732	-	135,000	30,268
8010 OPERATIONAL MAT/SUPP	26,785	56,250	29,465	135,000	108,215
8020 MAINTENANCE EQUIP	916	3,154	2,239	7,570	6,654
8090 UNIFORMS/CLOTHING	53,928	72,917	18,989	175,000	121,072
8100 PROFESSIONAL SERVICE	110,190	110,190	-	135,000	24,810
8110 CONTRACTS/AGREEMENTS	8,040	12,500	4,460	30,000	21,960
8125 MAJOR INVESTIGATIONS	28,848	28,848	-	130,000	101,152
8150 GRANTS/SUBS TO ORG	12,500	20,833	8,333	50,000	37,500
<b>Total expended to date</b>	<b>\$ 11,557,863</b>	<b>\$ 12,795,596</b>	<b>\$ 1,227,732</b>	<b>\$ 30,500,486</b>	<b>\$ 18,942,623</b>

Departmental

Finance

	Year to date Expended	5 Month Budget	5 Month Budget Variance	Annual Budget	Annual Budget Remaining
<b>Fire Services Including EMO</b>					
6000 WAGES/SALARIES	2,883,732	2,738,482	(145,250)	6,497,936	3,614,204
6010 BENEFITS	619,913	590,976	(28,937)	1,402,430	782,517
6011 MISC. BENEFITS	2,712	11,243	8,531	26,982	24,270
6020 TRAINING/EDUCATION	11,467	11,467	-	172,264	160,797
6030 TRAVEL/CONFERENCES	22,185	22,185	-	47,400	25,215
6040 PROF MEM/DUES & FEES	3,196	5,125	1,928	12,299	9,103
6050 OFFICE SUPPLIES	6,838	6,838	-	12,050	5,212
6060 OFFICE EQUIPMENT	5,476	5,476	-	8,450	2,974
6080 ADVERTISING	-	2,229	2,229	5,350	5,350
6110 TELEPHONE/FAX	17,325	17,325	-	40,374	23,049
6120 PUBL./SUBSCRIPTIONS	-	1,125	1,125	2,700	2,700
6130 COMPUTER HARDWARE	12,011	8,000	(4,011)	8,000	(4,011)
6140 COMPUTER SOFTWARE	400	400	-	40,500	40,100
6150 MEETING EXPENSES	747	2,125	1,378	5,100	4,353
6170 PROMOTION	4,779	8,875	4,096	21,300	16,521
7000 HEAT	26,601	38,375	11,774	92,100	65,499
7010 ELECTRICAL	33,579	38,414	4,835	92,194	58,615
7020 WATER	10,402	21,787	11,385	52,288	41,886
7030 BLDG/FACILITY MAINT	59,516	48,295	(11,221)	48,295	(11,221)
7040 BLDG/FACILITY REPAIR	17,173	17,173	-	29,149	11,976
7060 BLDG/FACILITY RENOV	197	197	-	7,738	7,541
7500 VEH/EQUIP MAINT.	156,896	156,896	-	200,000	43,104
7505 GASOLINE/DIESEL	27,633	24,235	(3,398)	58,163	30,530
7530 VEH/EQUIP REPLACEMENT	8,156	8,156	-	52,500	44,344
7560 VEH/EQUIP GEN SUPPLY	1,571	6,667	5,095	16,000	14,429
8000 OPERATIONAL EQUIP	61,077	168,433	107,356	404,238	343,161
8010 OPERATION MAT/SUPPLU	153,315	46,340	(106,975)	46,340	(106,975)
8020 MAINTENANCE EQUIP	1,776	1,776	-	50,000	48,224
8040 COMM EQUIPMENT LINES	1,825	1,825	-	4,380	2,555
8090 UNIFORMS/CLOTHING	27,098	32,240	5,142	77,375	50,277
8100 PROFESSIONAL SERVICE	-	6,875	6,875	16,500	16,500
8110 CONTRACTS/AGREEMENTS	49,699	49,699	-	102,938	53,239
8120 LEASES	52,684	52,684	-	101,147	48,463
8130 LICENSES/PERMITS	1,546	1,546	-	20,387	18,841
8150 GRANTS/SUBS TO ORG	948,432	948,433	-	2,024,491	1,076,059
8195 WATER SUPPLY & HYDR	2,948,496	2,948,493	(3)	7,076,384	4,127,888
<b>Total expended to date</b>	<b>\$ 8,178,454</b>	<b>\$ 8,050,408</b>	<b>\$ (128,045)</b>	<b>\$ 18,875,742</b>	<b>\$ 10,597,288</b>

Departmental

Finance

**Municipal Services Agreement**

**Statement of Revenue**

**August  
31, 2023**

<b>Fire Services Revenue</b>	<b>Year to date Assigned</b>	<b>5 Month Budget</b>	<b>5 Month Budget Variance</b>	<b>Annual Budget</b>	<b>Annual Budget Remaining</b>
4776 PROV NS FIRE PROTECTION GRANT	60,810	60,810	-	145,944	85,134
4776 MEMBERTOU MUNICIPAL SERVICES AGRMNT	427,173	427,173	-	1,025,215	598,042
<b>Total Revenue to date</b>	<b>\$ 487,983</b>	<b>\$ 487,983</b>	<b>\$ -</b>	<b>\$ 1,171,159</b>	<b>\$ 683,176</b>

Departmental

Finance

**Engineering Public Works Expenditures  
to August 31, 2022**

REVENUE	Year to date Expended	5 Month Budget	5 Month Budget Variance	Annual Budget	Annual Budget Remaining	% of Annual Budget
TRANSIT	812,529	777,917	34,612	2,107,000	(1,294,471)	0.39
SOLIDWASTE TIP FEES	1,275,567	1,097,917	177,650	2,635,000	(1,359,433)	0.48
SOLIDWASTE COST RECOVERIES				375,000	(375,000)	-
SEWER PERMIT FEES	51,895	41,667	10,228	100,000	(48,105)	0.52
WATER UTILITY ADMIN FEE	2,104,392	2,104,392	-	5,050,540	(2,946,148)	0.42
<b>TOTAL PW REVENUES</b>	<b>4,244,383</b>	<b>4,021,892</b>	<b>222,491</b>	<b>10,267,540</b>	<b>(6,023,157)</b>	<b>\$ 0.41</b>
<b>EXPENDITURES</b>						
ADMINISTRATION	1,682,480	1,663,210	(19,270)	4,557,342	2,874,862	0.37
ENGINEERING	295,073	307,846	12,773	809,030	513,957	0.36
CENTRAL DIVISION	3,874,433	3,712,126	(162,307)	8,528,461	4,654,028	0.45
EAST DIVISION	3,260,434	2,950,840	(309,595)	7,520,485	4,260,051	0.43
NORTH DIVISION	1,120,791	1,285,252	164,461	3,640,485	2,519,694	0.31
SOLID WASTE	7,993,625	6,902,506	(1,091,119)	15,867,558	7,873,933	0.50
MECHANICAL FLEET	1,866,919	1,782,990	(83,929)	4,909,477	3,042,558	0.38
TRANSIT	3,158,179	3,041,459	(116,721)	8,555,620	5,397,441	0.37
QUALITY CONTROL	1,175,153	1,185,413	10,260	3,776,878	2,601,725	0.31
<b>TOTAL PW EXPENDITURES</b>	<b>24,427,089</b>	<b>22,831,642</b>	<b>(1,595,447)</b>	<b>58,165,336</b>	<b>33,738,247</b>	<b>\$ 0.42</b>

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

Director of Engineering & Public Works

Chief Financial Officer

	Year to date Assigned	5 Month Budget	5 Month Budget Variance	Annual Budget	Annual Budget Remaining
<b>Bylaw Revenue</b>					
5112 Vendor Licenses	\$ 7,400	\$ 6,042	\$ 1,358	\$ 14,500	\$ 7,100
5113 Animal Licenses	4,003	4,583	(580)	11,000	6,997
5114 Taxi Licenses	13,665	8,333	5,331	20,000	6,336
5115 Vending Machine Licenses	4,000	1,250	2,750	3,000	(1,000)
5301 Parking Meter Revenue	27,978	83,333	(55,355)	200,000	172,022
Total Bylaw Revenue	\$ 57,046	\$ 103,542	\$ (46,496)	\$ 248,500	\$ 191,454
<b>Development / Planning Revenue</b>					
5496 Mapping Sales	\$ -	\$ 208	\$ (208)	\$ 500	\$ 500
5495 Other Sales	972	2,083	(1,112)	5,000	4,028
5497 Lun Ammdment Fees	-	2,083	(2,083)	5,000	5,000
5101 Building Permits	154,734	83,333	71,401	200,000	45,266
5102 Subdivision Fees	16,220	16,667	(447)	40,000	23,780
Total Develop / Planning Rev	\$ 171,926	\$ 104,375	\$ 67,551	\$ 250,500	\$ 78,574
<b>Total Bylaw / Dev / Planning Revenue</b>	\$ 228,972	\$ 207,917	\$ 21,056	\$ 499,000	\$ 270,028

Departmental

Finance

Planning Department	Year to date Expended	5 Month Budget	5 Month Budget Variance	Annual Budget	Annual Budget Remaining
6000 WAGES/SALARIES	561,461	686,901	125,439	1,623,583	1,062,122
6010 BENEFITS	133,978	155,810	21,833	368,279	234,301
6020 TRAINING/EDUCATION	2,045	8,542	6,497	20,500	18,455
6030 TRAVEL/CONFERENCES	22,498	22,498	-	24,500	2,002
6040 PROF MEM/DUES & FEES	2,315	2,427	113	6,500	4,185
6050 OFFICE SUPPLIES	8,071	9,314	1,243	15,500	7,429
6060 OFFICE EQUIPMENT	6,923	7,500	577	14,500	7,577
6080 ADVERTISING	16,465	18,757	2,291	26,500	10,035
6110 TELEPHONE/FAX	6,026	7,292	1,266	17,500	11,474
6120 PUBL./SUBSCRIPTIONS	-	333	333	800	800
6130 COMPUTER HARDWARE	10,243	10,243	-	13,500	3,257
6140 COMPUTER SOFTWARE	8,901	8,901	-	14,500	5,599
6150 MEETING EXPENSE	1,000	2,583	1,584	6,200	5,200
6170 PROMOTION	8,404	12,500	4,096	30,000	21,596
7130 DEMOLITIONS	-	-	-	120,000	120,000
8000 OPERATIONAL EQUIPMENT	1,833	2,150	317	33,000	31,167
8010 OPERATIONAL MAT/SUPP	1,512	1,667	155	4,000	2,488
8090 UNIFORMS / CLOTHING	2,241	3,333	1,092	8,000	5,759
8100 PROFESSIONAL SERVICE	348	348	-	46,000	45,652
8110 CONTRACTS/AGREEMENTS	178,112	178,112	-	530,000	351,888
8130 LICENSES/PERMITS	71,947	76,747	4,800	85,497	13,550
8135 REGULATORY FEES	32,191	32,833	642	41,000	8,809
8150 GRANTS /SUBS TO ORG	420,835	420,835	-	540,000	119,165
<b>Total expended to date</b>	<b>\$ 1,497,349</b>	<b>1,669,626</b>	<b>\$ 172,278</b>	<b>\$ 3,589,859</b>	<b>\$ 2,092,510</b>

Departmental

Finance

	Year to date Expended	5 Month Budget	5 Month Budget Variance	Annual Budget	Annual Budget Remaining
GL 4808 Advertising Revenue	-	68,750	(68,750)	165,000	165,000
GL 5001 Ice Rentals	53,028	53,028	-	1,010,000	956,972
GL 5002 Public Skating	240	240	-	6,000	5,760
GL 5005 Gym Rental	14,609	21,667	(7,058)	52,000	37,391
GL 5006 Canteen Sales	145,524	145,524	-	732,500	586,976
GL 5010 Other Revenue	20,729	-	20,729	63,000	42,271
GL 5033 Program Equipment	16,887	12,917	3,970	31,000	14,113
GL 5034 Facility Rentals	95,192	150,000	(54,808)	360,000	264,808
<b>Total Revenue To Date</b>	<b>\$ 346,209</b>	<b>\$ 452,125</b>	<b>\$ (105,916)</b>	<b>\$ 2,419,500</b>	<b>\$ 2,073,291</b>

Departmental

Finance

**Facilities (C200 / Arenas)**

**Statement of Expenditures**

**August 31, 2023**

	Year to date Expended	5 Month Budget	5 Month Budget Variance	Annual Budget	Annual Budget Remaining
6000 WAGES/SALARIES	660,288	778,492	118,204	1,840,072	1,179,784
6010 BENEFITS	127,801	160,952	33,152	380,433	252,632
6020 TRAINING	2,256	2,256	-	4,500	2,244
6030 TRAVEL/CONFERENCES	11,788	7,000	(4,788)	7,000	(4,788)
6040 PROF MEM/DUES & FEES	692	1,667	975	4,000	3,308
6050 OFFICE SUPPLIES	1,303	2,083	780	5,000	3,697
6060 OFFICE EQUIPMENT	-	1,458	1,458	3,500	3,500
6080 ADVERTISING	34	3,125	3,091	7,500	7,466
6110 TELEPHONE/FAX	9,222	12,500	3,278	30,000	20,778
6130 COMPUTER HARDWARE	5,505	2,500	(3,005)	2,500	(3,005)
6140 COMPUTER SOFTWARE	-	417	417	1,000	1,000
6150 MEETING EXPENSES	1,285	1,285	-	3,000	1,715
7000 HEAT	25,290	25,290	-	164,000	138,710
7010 ELECTRICAL	165,022	165,022	-	769,000	603,978
7020 WATER	16,982	16,982	-	48,500	31,518
7030 BLDG/FACILITY MAINT	18,145	18,145	-	95,000	76,855
7040 BLDG/FACILITY REPAIR	73,153	73,153	-	75,000	1,847
7080 PLANT MAINTENANCE	18,930	18,930	-	90,000	71,070
7110 SECURITY	55,924	58,333	2,409	140,000	84,076
7510 VEH/EQUIP REPAIRS	4,071	6,458	2,387	15,500	11,429
8000 OPERATIONAL EQUIPMENT	19,754	5,000	(14,754)	12,000	(7,754)
8010 OPERATIONAL MATS/SUPP	66,205	71,875	5,670	172,500	106,295
8050 COST OF SALES	88,098	96,667	8,569	440,000	351,902
8090 UNIFORMS/CLOTHING	900	3,958	3,059	9,500	8,600
8110 CONTRACTS/AGREEMENTS	45,731	37,500	(8,231)	90,000	44,269
<b>Total expended to date</b>	<b>\$ 1,418,377</b>	<b>\$ 1,571,049</b>	<b>\$ 152,671</b>	<b>\$ 4,409,505</b>	<b>\$ 2,991,128</b>

Departmental

Finance

**Parks and Grounds  
Operations**

**Statement of Expenditures**

**August 31, 2023**

	Year to date Expended	5 Month Budget	5 Month Budget Variance	Annual Budget	Annual Budget Remaining
<b>Parks &amp; Grounds</b>					
6000 WAGES/SALARIES	666,927	728,915	61,988	1,722,891	1,055,964
6010 BENEFITS	150,159	168,674	18,515	398,684	248,525
6011 MISC BENEFITS	6,280	1,042	(5,238)	2,500	(3,780)
6020 TRAINING/EDUCATION	-	-	-	6,500	6,500
6030 TRAVEL/CONFERENCES	3,053	5,313	2,260	12,750	9,697
6040 PROF MEM/DUES & FEES	-	83	83	200	200
6050 OFFICE SUPPLIES	403	500	97	1,200	797
6060 OFFICE EQUIPMENT	-	417	417	1,000	1,000
6080 ADVERTISING	-	83	83	200	200
6110 TELEPHONE/FAX	4,097	4,167	70	10,000	5,903
6130 COMPUTER HARDWARE	2,873	2,500	(373)	2,500	(373)
7000 HEAT	1,024	5,000	3,976	12,000	10,976
7010 ELECTRICAL	30,097	34,521	4,424	82,850	52,753
7020 WATER	6,796	10,417	3,621	25,000	18,204
7030 BLDG/FACILITY MAINT	588	3,958	3,370	9,500	8,912
7110 SECURITY	-	-	-	10,200	10,200
7510 VEH/EQUIP REPAIRS	56	458	402	1,100	1,044
7530 VEH/EQUIP REPLACEMENT	27,688	27,688	-	50,000	22,312
7540 VEH/EQUIP RENTAL	44,835	15,000	(29,835)	15,000	(29,835)
8000 OPERATIONAL EQUIP	42,116	35,000	(7,116)	36,000	(7,116)
8010 OPERATIONAL MAT/SUPP	228,598	240,000	11,402	400,000	171,402
8020 MAINTENANCE EQUIP	11,597	11,596	-	65,000	53,403
8040 COMM EQUIP LINES (GPS)	4,450	4,583	133	11,000	6,550
8080 STREET LIGHTS	1,614	2,417	803	5,800	4,186
8090 UNIFORMS/CLOTHING	3,566	5,417	1,851	13,000	9,434
8100 PROFESSIONAL SERV	730	2,083	1,353	5,000	4,270
8110 CONTRACTS & AGRMNT	106,468	106,467	-	420,000	313,532
8165 STORM RECOVERY COST	33,687	-	(33,687)	-	(33,687)
<b>Total expended to date</b>	<b>1,377,703</b>	<b>\$ 1,416,300</b>	<b>\$ 38,597</b>	<b>\$ 3,318,875</b>	<b>\$ 1,941,172</b>

Departmental

Finance

**Building Operations**

**Statement of Expenditures**

**August 31, 2023**

	Year to date Expended	5 Month Budget	5 Month Budget Variance	Annual Budget	Annual Budget Remaining
<b>Buildings</b>					
6000 WAGES/SALARIES	576,580	637,530	60,951	1,506,890	930,311
6010 BENEFITS	126,565	146,086	19,521	345,295	218,730
6020 TRAINING/EDUCATION	2,173	3,542	1,369	8,500	6,327
6030 TRAVEL/CONFERENCES	-	521	521	1,250	1,250
6050 OFFICE SUPPLIES	-	417	417	1,000	1,000
6060 OFFICE EQUIPMENT	931	833	(97)	2,000	1,069
6110 TELEPHONE/FAX	4,831	5,813	982	13,950	9,119
6130 COMPUTER HARDWARE	-	1,250	1,250	3,000	3,000
6140 COMPUTER SOFTWARE	5,944	5,944	-	6,500	556
7000 HEAT	29,849	29,849	-	120,000	90,151
7010 ELECTRICAL	203,506	205,241	1,735	561,228	357,722
7020 WATER	15,064	15,799	735	32,500	17,436
7030 BLDG/FACILITY MAINT	2,979	2,978	-	42,500	39,521
7060 BLDG/FACILITY RENOV	15,380	15,380	-	100,000	84,620
7070 BLDG/FACILITY RENTAL	82,457	85,458	3,001	205,100	122,643
7080 PLANT MAINTENANCE	371	6,250	5,879	15,000	14,629
7100 MAINT. TOOLS/EQUIP	566	1,458	893	3,500	2,934
7110 SECURITY	21,198	23,958	2,760	57,500	36,302
7120 PROPERTY TAXES	13,734	19,000	5,266	38,000	24,266
7540 VEH/EQUIP RENTAL	1,711	1,042	(670)	2,500	789
8000 OPERATIONAL EQUIP	4,837	1,042	(3,796)	2,500	(2,337)
8010 OPERATIONAL MAT/SUPP	32,957	32,956	-	120,500	87,543
8020 MAINTENANCE EQUIP	-	833	833	2,000	2,000
8040 COMM EQUIP LINES (GPS)	1,565	1,833	268	4,400	2,835
8090 UNIFORMS/CLOTHING	461	1,875	1,414	4,500	4,039
8100 PROFESSIONAL SERVICE	32,384	32,384	-	100,000	67,616
8110 CONTRACTS/AGREEMENTS	117,221	116,982	-	250,000	132,779
8130 LICENSES/PERMITS	193	417	224	1,000	807
8150 GRANTS/SUBS TO ORG	25,000	25,000	-	60,000	35,000
8165 STORM RECOVERY COST	1,166	-	(1,166)	-	(1,166)
<b>Total expended to date</b>	<b>\$ 1,319,719</b>	<b>\$ 1,421,775</b>	<b>\$ 102,297</b>	<b>\$ 3,611,363</b>	<b>\$ 2,292,810</b>

Departmental

Finance

Recreation /  
Cultural Services

Statement of Revenue

August 31, 2023

Recreation/Cultural Services	Year to date Assigned	5 Month Budget	5 Month Budget Variance	Annual Budget	Annual Budget Remaining
5031 PROGRAM REVENUE	12,500	12,500	-	30,000	17,500
5034 FACILITY RENTALS	2,490	3,125	(635)	7,500	5,010
<b>Total Revenue To Date</b>	<b>\$ 14,990</b>	<b>\$ 15,625</b>	<b>\$ (635)</b>	<b>\$ 37,500</b>	<b>\$ 22,510</b>

Departmental

Finance

**Recreation Cultural Services**

**Statement of Expenditures**

**August 31, 2023**

Recreation/Cultural Services	Year to date Expended	5 Month Budget	5 Month Budget Variance	Annual Budget	Annual Budget Remaining
GL 6000, 6010, & 6011 Wages & Benefits Including Summer Students	787,461	555,387	(232,074)	1,312,733	525,272
6020 TRAINING/EDUCATION	2,904	6,667	3,762	16,000	13,096
6030 TRAVEL/CONFERENCES	2,433	10,417	7,984	25,000	22,567
6040 PROF MEM/DUES & FEES	3,599	3,500	(98)	3,500	(99)
6050 OFFICE SUPPLIES	4,240	4,240	-	6,000	1,760
6060 OFFICE EQUIPMENT	3,757	3,756	-	8,000	4,243
6080 ADVERTISING	37,440	37,441	-	70,000	32,560
6110 TELEPHONE/FAX	3,095	3,750	655	9,000	5,905
6120 PUBL./SUBSCRIPTIONS	150	150	-	200	50
6130 COMPUTER HARD/SOFTWARE	2,103	2,917	814	7,000	4,897
7070 BLDG/FACILITY RENTAL	17,052	19,167	2,115	46,000	28,948
8000 OPERATIONAL MAT/SUPPLY	133,819	133,820	-	175,000	41,181
8025 COMMUNITY EVENTS	191,816	191,816	-	501,000	309,184
8150 SCHOLARSHIPS	20,000	20,000	-	20,000	-
8160 SPECIAL EVENTS & FESTIVALS	128,341	128,342	-	356,562	228,221
8170 OPERATING GRANTS POLICY	104,883	104,883	-	500,500	395,617
<b>Total expended to date</b>	<b>\$ 1,443,094</b>	<b>\$ 1,226,251</b>	<b>\$ (216,843)</b>	<b>\$ 3,056,495</b>	<b>\$ 1,613,401</b>

Departmental

Finance

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

	Actual Aug 31, 2023	Budget Aug 31, 2023	Variance Aug 31, 2023	Total Annual Budget 2023-24
<b>Revenue</b>				
Operating:				
Metered Sales	8,278,029	8,007,758	270,271	19,218,619
Public Fire Protection	2,948,496	2,948,496	-	7,076,391
Interest on Overdue Accounts	294,267	145,833	148,433	350,000
Other Operating Revenue	4,620	27,500	(22,880)	66,000
	<u>11,525,412</u>	<u>11,129,587</u>	<u>395,824</u>	<u>26,711,010</u>
<b>Expenditures</b>				
Operating Expenses				
Source of Supply	159,409	226,249	66,840	542,997
Power and Pumping	662,977	834,453	171,476	2,002,686
Water Treatment	2,141,819	2,062,083	(79,736)	4,949,000
Transmission & Distribution	1,970,623	2,067,595	96,972	4,962,228
Administration & General	1,241,388	1,732,203	490,815	4,157,287
Depreciation	1,604,167	1,604,167	0	3,850,000
Taxes	789,800	858,967	69,167	2,061,520
	<u>8,570,182</u>	<u>9,385,716</u>	<u>815,534</u>	<u>22,525,718</u>
<b>Operating Profit/(Loss)</b>	<b>2,955,230</b>	<b>1,743,872</b>	<b>1,211,358</b>	<b>4,185,292</b>

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

	Actual Aug 31, 2023	Budget Aug 31, 2023	Variance Aug 31, 2023	Total Annual Budget 2023-24
<b>Non Operating Revenue</b>				
Debt Charge Income	-	-	-	-
Interest Income	-	-	-	-
Amortization of Deferred Capital contribution	124,377	124,377	(0)	298,504
<b>Total Non Operating Revenue</b>	124,377	124,377	(0)	298,504
<b>Non Operating Expenses</b>				
Short term interest charges	85,034	85,034	-	204,081
<b>Debt Charges</b>				
Principal	1,485,208	1,485,208	(0)	3,564,500
Interest	444,101	444,101	(0)	1,065,842
Amortization of Debt Discount	15,463	15,463	(0)	37,112
Capital Expenditures out of operations	520,833	520,833	(0)	1,250,000
<b>Total Non Operating Expenses</b>	2,550,640	2,550,640	(0)	6,121,535
<b>Non- Operating Profit/(Loss)</b>	<b>(2,426,263)</b>	<b>(2,426,263)</b>	<b>(0)</b>	<b>(5,823,031)</b>
<b>TOTAL UTILITY REVENUES (OPERATING &amp; NON-OPERATING)</b>	11,649,788	11,253,964	395,824	27,009,514
<b>TOTAL UTILITY EXPENSES (OPERATING &amp; NON-OPERATING)</b>	11,120,822	11,936,355	815,534	28,647,253
<b>CBRM WATER UTILITY PROFIT/(LOSS)</b>	<b>528,967</b>	<b>(682,391)</b>	<b>1,211,358</b>	<b>(1,637,739)</b>

**Port of Sydney Development Corporation**  
August 31, 2023 Income Statement

	This Year Actual	This Year Budget	Variance to Budget	Annual Budget
Wharfage and Berthage	279,325.63	233,773.19	45,552.44	708,360.70
Event Revenue	109,869.60	151,600.00	(41,730.40)	198,800.00
Miscellaneous Reveue	3,554.29	2,500.00	1,054.29	4,800.00
Storage and Rental	173,701.98	155,236.78	18,465.20	324,735.43
Passenger tax	441,898.00	339,275.53	102,622.47	1,489,595.05
Security/Traffic Control	116,320.25	103,684.17	12,636.08	336,529.19
Government Grants	3,957.48	-	3,957.48	-
Craft Market Revenue	33,547.80	22,500.00	11,047.80	70,500.00
	<u>1,162,175.03</u>	<u>1,008,569.67</u>	<u>153,605.36</u>	<u>3,133,320.37</u>
Wages & Benefits	350,853.45	362,122.85	(11,269.40)	922,968.14
Professional Fees	45,312.93	44,500.00	812.93	86,300.00
Advertising & Promotions	4,868.16	6,500.00	(1,631.84)	12,775.00
Cruise Activities	22,910.74	27,050.00	(4,139.26)	69,140.00
Dues & Membership Fees	20,141.05	16,834.00	3,307.05	28,327.00
Event Expense	52,405.10	95,000.00	(42,594.90)	97,600.00
Insurance	32,670.45	38,305.00	(5,634.55)	87,375.00
Interest & Bank Charges	2,182.39	1,970.00	212.39	4,720.00
Office & Admin	10,078.41	15,588.00	(5,509.59)	21,087.00
Office Rent	21,800.00	21,800.00	-	34,880.00
Miscellaneous	4,539.86	4,600.00	(60.14)	8,610.00
Repairs & Maintenance	123,977.65	121,610.80	2,366.85	201,069.44
Major Repairs	-	30,000.00	(30,000.00)	75,000.00
Travel	2,855.61	6,000.00	(3,144.39)	19,500.00
Utilities	64,669.97	70,200.00	(5,530.03)	224,520.00
Bad Debts	-	-	-	2,000.00
Security Expense	80,559.92	70,475.43	10,084.49	227,699.86
Leasehold Improvements	1,427.18	13,000.00	(11,572.82)	13,000.00
	<u>841,252.87</u>	<u>945,556.08</u>	<u>(104,303.21)</u>	<u>2,136,571.44</u>
	320,922.16	63,013.59	257,908.57	996,748.93
Less Amortization	<u>(160,585.00)</u>	<u>(160,585.00)</u>	-	<u>(385,405.00)</u>
	<u>160,337.16</u>	<u>(97,571.41)</u>	<u>257,908.57</u>	<u>611,343.93</u>

