

**Cape Breton Regional Municipality**

**Council Meeting**

**AGENDA**

**TUESDAY, OCTOBER 11<sup>TH</sup>, 2022**

**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 11<sup>th</sup>, 2022

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. **APPROVAL OF MINUTES:** (Previously Distributed)
  - August 23, 2022 – Council

3. **PROCLAMATIONS & RESOLUTIONS:**

**6:05 p.m.**

- 3.1 **Cadet Day (for ratification):**  
Councillor Gordon MacDonald (See page 5 )

4. **REPORT:**

**6:10 p.m.**

- 4.1 **Update on Hurricane Fiona:** Bruce MacDonald, CBRM Manager of  
Emergency Management

**Continued...**

**Council Meeting Agenda  
October 11, 2022 (Cont'd)**

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**5. CORPORATE SERVICES ISSUES:**

**6:50 p.m.**

**5.1 Election/Selection of Deputy Mayor:** Deborah Campbell Ryan, Municipal Clerk  
(See page 6 )

**5.2 Appointment of the Nominating Committee:** Deborah Campbell Ryan, Municipal Clerk  
(See page 9 )

**6. COMMITTEE REPORTS:**

N/A

**7. FINANCIAL STATEMENTS:**

**7:00 p.m.**

Jennifer Campbell, Chief Financial Officer

**7.1 CBRM to July 31, 2022:** (See page 12 )

**For Information Only.**

**7.2 Port of Sydney Development Corporation to July 31, 2022:**  
(See page 37 )

**For Information Only.**

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

**7:05 p.m.**

Mayor Amanda M. McDougall

**ADJOURNMENT**



## PROCLAMATION

### ***“Cadet Day”***

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- Whereas:** Royal Canadian Sea, Army and Air Cadets have a lengthy history of service in Nova Scotia and are a positive influence in today’s society;
- And Whereas:** Royal Canadian Sea, Army and Air Cadets provide young people with positive opportunities to develop self-confidence, self-esteem, self-discipline and respect for others;
- And Whereas:** The young people involved in the Royal Canadian Sea, Army and Air Cadets learn valuable life and work skills, such as teamwork, leadership, good citizenship and physical fitness, that will benefit them no matter what path they choose to follow;
- And Whereas:** The young people involved in the Royal Canadian Sea, Army and Air Cadets are rewarded with a sense of accomplishment, recognition from their peers and mentors, once-in-a-lifetime personal and professional growth experiences, lifelong friends and a chance to show their talents and maturity;
- And Whereas:** The hard work and dedication of all those involved in the Royal Canadian Sea, Army and Air Cadets should be recognized;
- And Whereas:** Throughout the province, in each and every year, the first Saturday in October is observed under the name of Sea, Army, Air and Navy League Cadets Day;
- Be it Therefore Resolved:** That CBRM Mayor Amanda M. McDougall and Council proclaim Saturday, October 1<sup>st</sup>, 2022 as Cadet Day in the Cape Breton Regional Municipality.

*Councillor Gordon MacDonald – CBRM District #1*

September 27<sup>th</sup>, 2022

# CBRM

## M·E·M·O

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320 Esplanade

Sydney, Nova Scotia, B1P 7B9

902-563-5010

**To:** Mayor Amanda M. McDougall and Regional Councillors  
**From:** Deborah Campbell Ryan, Municipal Clerk  
**Date:** September 21, 2022  
**Subject:** Election/Selection of Deputy Mayor

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As you are aware, each year, the CBRM Council elects/selects a Deputy Mayor for a one-year term commencing November 1<sup>st</sup>.

As per the Deputy Mayor Policy (copy attached), all Councillors are eligible to run for the office on an annual basis, however the Deputy Mayor shall serve no more than two consecutive years. Please note that Councillor Earlene MacMullin will complete her second consecutive one-year term as Deputy Mayor on October 31, 2022, therefore she is not eligible to be appointed for 2022-23. However, Councillor MacMullin may reoffer for Deputy Mayor in November 2023.

This issue will be included on the agenda for the September 27, 2022 meeting of Council, at which time the Mayor will call for nominations from the floor.

Thank you.

Original signed by:

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**Deborah Campbell Ryan**  
**Municipal Clerk**

Attachment

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## **Policy Respecting the Deputy Mayor**

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### **STATEMENT OF POLICY:**

- It is the policy of the Cape Breton Regional Municipality (CBRM) to select a Deputy Mayor on an annual basis.

### **1.0 TERM OF OFFICE:**

- The term of office for the Deputy Mayor shall be for one year running from November 1<sup>st</sup> to October 31<sup>st</sup> and all Council members are eligible to run for the office on an annual basis. The Deputy Mayor shall serve no more than two consecutive years (for clarity, an example in a four year term, a Councillor could serve as Deputy Mayor in year one and two, but would be ineligible for the third consecutive year, and would be eligible again thereafter.)

### **2.0 REMUNERATION:**

- The remuneration for the office of Deputy Mayor shall be \$5,000 per year.

### **3.0 ROLES AND RESPONSIBILITIES:**

The Deputy Mayor, in addition to filling in when the Mayor is absent or incapacitated, shall:

- ◆ Be apprised of ongoing labour relations issues;
- ◆ May be Chairman of the Audit Committee;
- ◆ Be responsible for bringing the annual budget forward for Council perusal;
- ◆ Chair special committees as assigned by the Mayor or Council and report findings back to Council;

- ◆ Assume other duties assigned by the Mayor or Council.

**Approved by Council:      January 20, 1998**

**Amended by Council:      March 11, 2005**

**CBRM**

**M·E·M·O**

320 Esplanade

Sydney, Nova Scotia, B1P 7B9

902-563-5010

**To:** Mayor Amanda M. McDougall and Regional Councillors

**From:** Deborah Campbell Ryan, Municipal Clerk

**Date:** September 21, 2022

**Subject:** Appointment of the Nominating Committee

There is a requirement to appoint a Nominating Committee for a two-year term in accordance with Section 12 of Policy RC4 Committees (excerpt attached). Upon appointment, or soon thereafter, the Nominating Committee shall convene and nominate persons to serve on the standing committees and external agencies/committees. The two-term for the current Nominating Committee expires on October 31, 2022 (see current membership attached).

The Clerk's Department will poll Council members to determine their interest in serving on Committees in advance of the Nominating Committee meeting.

**Recommendation:**

It is recommended that Council appoint at least five Councillors to serve on the Nominating Committee with the Mayor, and that the Committee meeting should be scheduled as soon as possible in order to have the Committee appointments in place for November. It would be in order for the Mayor to call for nominations from the floor.

Thank you.

*Original signed by:*

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**Deborah Campbell Ryan**  
**Municipal Clerk**

Attachments

**12. Nominating Committee**

(1) At the first regular meeting of Council held, after the Election, and at the first regular meeting of Council held in October and every two years thereafter, the Council shall appoint, or authorize the Mayor to appoint, the Nominating Committee. The Committee shall consist of the Mayor and at least five (5) Councillors.

(2) Upon appointment, or soon thereafter, the Nominating Committee shall convene and nominate persons to serve for the next two years on the standing committees and external agencies/committees.

(3) The Nominating Committee shall also meet as required to deal with citizen appointments and any vacancies on Committees.

(4) With respect to the appointments of citizens to Committees, the following selection process shall be used:

- While the meetings of the Nominating Committee are open to the public, the proceedings will not be live streamed or videotaped when dealing with citizen appointments.
- The background information for the applicants will not be attached to the public agenda.
- A matrix of the applicants identified by name and number, noting their qualifications and experience in the related field, will be provided to the Nominating Committee.
- Discussion by the Committee will be non-specific, referring to the candidates by number and not by name.
- Recommendations to Council will refer to the candidate number, and once the citizens have accepted the positions and any required background checks have been completed, their names will be released at a subsequent open meeting.

(5) The Council may ratify the report of the nominating committee or may substitute the name of any person instead of the person nominated by the committee.

**13. Non-Committee Council Members**

Council members not serving on Committees will not be permitted to participate in the Committee debate or the vote, but are authorized to make comments, presentations and participate at Committee meetings.

**Nominating Committee Members: 2020-2022:**

Mayor Amanda M. McDougall, Chair  
Councillor Gordon MacDonald  
Councillor Steve Gillespie  
Councillor Eldon MacDonald  
Councillor Glenn Paruch  
Councillor Steve Parsons

Summary

Statement of Revenue

July 31, 2022

Revenue	Year To Date Assigned	4 Month Budget	4 Month Budget Variance	Annual Budget	Annual Budget Remaining
Total Taxes	39,794,734	39,140,438	654,296	117,421,345	77,626,611
Total Federal Government	1,027,846	1,027,846	-	3,083,539	2,055,693
Total Federal Government Agencies	242,285	242,285	-	726,854	484,569
Total Provincial Government	669,270	669,270	-	2,007,810	1,338,540
Total Provincial Government Agencies	1,187,609	1,128,913	58,696	3,386,739	2,199,130
Total Services to Other Local Government	326,636	326,636	-	979,909	653,273
Total Transit	372,278	469,958	(97,681)	2,100,000	1,727,722
Total Environmental Development Services	134,491	83,500	50,991	250,500	116,009
Total Licenses & Permits	50,512	50,333	179	151,000	100,488
Total Fines & Fees	246,143	287,474	(41,331)	862,422	371,808
Total Rentals	196,892	195,392	1,500	586,177	389,285
Total Concessions & Franchises	227,195	206,666	20,529	702,000	244,472
Total Interest on Taxes	685,819	505,000	180,819	1,515,000	829,181
Total Finance Revenue	14,625	10,000	4,625	30,000	15,375
Total Solid Waste Revenue	775,020	816,667	(41,647)	2,825,000	2,049,980
Total Recreation & Cultural Service Programs	193,762	170,438	23,325	1,118,500	1,399,543
Total Water Utility Charges	1,650,503	1,650,503	-	4,951,510	3,301,007
Total Unconditional Transfers	5,283,993	5,278,613	5,380	15,835,838	10,551,845
Total Conditional Transfers	1,161,614	1,161,614	-	3,689,842	2,528,228
Total Extraordinary Revenue	-	-	-	-	-
<b>Year To Date Assigned</b>	<b>\$ 54,241,228</b>	<b>\$ 53,421,547</b>	<b>\$ 819,681</b>	<b>\$ 162,223,985</b>	<b>\$ 107,982,757</b>

Departmental

Reviewed

**Summary**

**Statement of Expenditures**

**July 31, 2022**

Expenditures	Year to date Expended	4 Month Budget	4 Month Budget Variance	Annual Budget	Annual Budget Remaining
Legislative	485,472	548,768	63,295	1,611,016	1,125,544
Administration	118,681	134,435	15,754	481,819	363,138
Finance	733,916	836,588	102,672	3,413,905	2,679,989
Legal	1,820,375	1,878,283	57,908	2,353,597	533,222
Human Resources	417,751	483,695	65,944	1,393,597	975,846
Technology & Communications	1,388,614	1,480,015	91,401	3,984,042	2,595,428
Municipal Clerk	131,424	153,716	19,056	571,000	436,339
Fiscal Services	8,796,163	8,768,565	(27,598)	32,363,405	23,567,242
Police Services	9,553,048	9,574,280	21,230	27,870,130	18,317,082
Fire Services (Incl EMO)	6,485,822	6,658,056	172,236	18,642,740	12,156,918
Engineering & Public Works	18,037,878	16,958,293	(1,079,585)	52,927,051	34,889,173
Planning	976,898	1,097,064	120,166	3,560,909	2,584,011
Facilities C200 & Arenas	1,083,629	1,141,238	57,608	3,496,799	2,413,170
Parks & Grounds	1,217,912	1,252,477	34,564	3,210,874	1,992,962
Buildings	1,084,063	1,201,433	87,474	3,489,843	2,405,780
Recreation	1,046,113	991,749	(54,365)	2,853,260	1,807,147
<b>Total expended to date</b>	<b>\$ 53,377,759</b>	<b>\$ 53,158,654</b>	<b>\$ (252,239)</b>	<b>\$ 162,223,987</b>	<b>\$ 108,842,991</b>

**Departmental**

**Reviewed**

**Legislative**

**Statement of Expenditures**

**July 31, 2022**

	Year to date Expended	4 Month Budget	4 Month Budget Variance	Annual Budget	Annual Budget Remaining
<b>Legislative</b>					
6000 WAGES/SALARIES	344,567	370,159	25,592	1,085,632	741,065
6010 BENEFITS	56,459	67,200	10,741	194,134	137,675
6030 TRAVEL/CONFERENCES	39,532	40,908	1,376	121,000	81,468
6040 PROF MEM/DUES & FEES	22,195	29,333	7,138	88,000	65,805
6050 OFFICE SUPPLIES	1,474	4,133	2,659	12,400	10,926
6060 OFFICE EQUIPMENT	1,268	1,833	565	5,500	4,232
6080 ADVERTISING	-	4,833	4,833	14,500	14,500
6100 COURIER	-	83	83	250	250
6110 TELEPHONE/FAX	8,158	10,400	2,242	31,200	23,042
6120 PUBL./SUBSCRIPTIONS	1,488	1,492	4	2,300	812
6130 COMPUTER HARDWARE	225	1,892	1,667	6,600	6,375
6150 MEETING EXPENSES	5,025	9,167	4,142	27,500	22,475
6170 PROMOTION	5,080	7,333	2,253	22,000	16,920
<b>Total expended to date</b>	<b>\$ 485,472</b>	<b>\$ 548,768</b>	<b>\$ 63,295</b>	<b>\$ 1,611,016</b>	<b>\$ 1,125,544</b>

**Departmental**

**Finance**

Administration (CAO)

Statement of Expenditures

July 31, 2022

CAO	Year to date Expended	4 Month		4 Month Budget Variance	Annual		Annual Budget Remaining
		Budget	Budget		Budget	Budget	
6000 WAGES/SALARIES	90,281	98,603	8,322	289,192	198,911		
6010 BENEFITS	14,691	17,914	3,223	51,752	37,061		
6020 TRAINING/EDUCATION	201	1,100	899	3,300	3,099		
6030 TRAVEL/CONFERENCES	4,590	5,000	410	15,000	10,410		
6040 PROF MEM/DUES & FEES	1,695	1,695	-	1,800	105		
6050 OFFICE SUPPLIES	-	933	933	2,800	2,800		
6110 TELEPHONE/FAX	623	1,000	377	3,000	2,377		
6120 PUBL./SUBSCRIPTIONS	-	158	158	475	475		
6130 COMPUTER HARDWARE	146	-	(146)	-	(146)		
6150 MEETING EXPENSES	1,873	1,873	-	4,500	2,627		
6170 PROMOTION	91	1,667	1,576	5,000	4,909		
8100 PROFESSIONAL SERVICE	4,491	4,491	1	105,000	100,509		
<b>Total expended to date</b>	<b>\$ 118,681</b>	<b>\$ 134,435</b>	<b>\$ 15,754</b>	<b>\$ 481,819</b>	<b>\$ 363,138</b>		

Departmental

Finance

	Year to date Expended	4 Month Budget	4 Month Budget Variance	Annual Budget	Annual Budget Remaining
<b>Finance</b>					
6000 WAGES/SALARIES	597,940	677,742	79,802	1,960,939	1,362,999
6010 BENEFITS	137,771	142,560	4,789	411,841	274,070
6020 TRAINING/EDUCATION	201	4,833	4,633	14,500	14,299
6030 TRAVEL/CONFERENCES	2,168	4,333	2,165	13,000	10,832
6040 PROF MEM/DUES & FEES	1,747	3,142	1,395	5,025	3,278
6050 OFFICE SUPPLIES	5,116	5,120	4	12,900	7,784
6060 OFFICE EQUIPMENT	754	3,500	2,746	10,500	9,746
6080 ADVERTISING	10,450	12,500	2,050	37,500	27,050
6090 POSTAGE	70,159	73,750	3,591	181,000	110,841
6100 COURIER	11,271	11,271	(1)	33,350	22,079
6110 TELEPHONE/FAX	5,104	5,950	846	17,850	12,746
6130 COMPUTER HARDWARE	10,781	10,780	(1)	13,650	2,869
6140 COMPUTER SOFTWARE	-	-	-	50,000	50,000
6180 COST RECOVERY	(141,692)	(140,833)	859	(325,000)	(183,308)
8010 OPERATIONAL MAT/SUPP	1,523	1,525	2	4,500	2,977
8100 PROFESSIONAL SERVICE	213	-	(213)	55,500	55,287
8110 CONTRACTS/AGREEMENTS	15,822	15,825	3	43,200	27,378
8120 LEASES	4,588	4,590	2	13,650	9,062
8180 TAX EXEMPT/WRITE OFF	-	-	-	860,000	860,000
<b>Total expended to date</b>	<b>\$ 733,916</b>	<b>\$ 836,588</b>	<b>\$ 102,672</b>	<b>\$ 3,413,905</b>	<b>\$ 2,679,989</b>

Departmental

Finance

	Year to date Expended	4 Month Budget	4 Month Budget Variance	Annual Budget	Annual Budget Remaining
<b>Legal</b>					
6000 WAGES/SALARIES	139,393	149,304	9,911	431,323	291,930
6010 BENEFITS	33,139	32,149	(990)	92,874	59,735
6020 TRAINING/EDUCATION	602	2,167	1,565	6,500	5,898
6030 TRAVEL/CONFERENCES	1,983	2,000	17	4,500	2,517
6040 PROF MEM/DUES & FEES	11,945	11,950	5	14,000	2,055
6050 OFFICE SUPPLIES	729	1,167	437	3,500	2,771
6060 OFFICE EQUIPMENT	29	1,400	1,371	4,200	4,171
6070 PHOTOCOPIER LEASE	561	1,167	605	3,500	2,939
6080 ADVERTISING	1,398	1,402	3	2,000	602
6100 COURIER	378	382	4	800	422
6110 TELEPHONE/FAX	1,087	1,133	47	3,400	2,313
6120 PUBL./STATUTES	6,061	6,063	3	13,000	6,939
6130 COMPUTER HARDWARE	121	1,333	1,213	4,000	3,879
6150 MEETING EXPENSE	-	167	167	500	500
6160 LIABILITY INSURANCE	1,620,919	1,615,000	(5,919)	1,615,000	(5,919)
8100 PROFESSIONAL SERVICE	3,960	51,500	47,540	154,500	150,540
<b>Total expended to date</b>	<b>\$ 1,820,375</b>	<b>\$ 1,878,283</b>	<b>\$ 57,908</b>	<b>\$ 2,353,597</b>	<b>\$ 533,222</b>

Departmental

Finance

Human Resources

Statement of Expenditures

July 31, 2022

	Year to date Expended	4 Month Budget	4 Month Budget Variance	Annual Budget	Annual Budget Remaining
<b>Human Resources</b>					
6000 WAGES/SALARIES	290,104	314,522	24,418	908,619	618,515
6010 BENEFITS	72,655	68,410	(4,246)	197,628	124,973
6020 TRAINING/EDUCATION	752	3,283	2,532	9,850	9,098
6030 TRAVEL/CONFERENCES	4,803	5,833	1,031	17,500	12,697
6040 PROF MEM/DUES & FEES	652	667	15	2,000	1,348
6050 OFFICE SUPPLIES	3,352	5,000	1,648	15,000	11,648
6060 OFFICE EQUIPMENT	-	833	833	2,500	2,500
6080 ADVERTISING	-	1,000	1,000	3,000	3,000
6110 TELEPHONE/FAX	2,494	3,333	840	10,000	7,506
6120 PUBL./SUBSCRIPTIONS	-	1,000	1,000	3,000	3,000
6130 COMPUTER HARDWARE	4,791	4,800	9	6,000	1,209
6140 COMPUTER SOFTWARE	-	167	167	500	500
6150 MEETING EXPENSE	3,629	3,630	1	4,500	871
8100 PROFESSIONAL SERVICE	31,986	68,667	36,681	206,000	174,014
8110 CONTRACTS/AGREEMENTS	2,534	2,550	16	7,500	4,966
<b>Total expended to date</b>	<b>\$ 417,751</b>	<b>\$ 483,695</b>	<b>\$ 65,944</b>	<b>\$ 1,393,597</b>	<b>\$ 975,846</b>

Departmental

Finance

Technology Including  
911 Comm Centre

Statement of Expenditures

July 31, 2022

Technology/Communications	Year to date Expended	4 Month Budget	4 Month Budget Variance	Annual Budget	Annual Budget Remaining
6000 WAGES/SALARIES	763,316	803,374	40,057	2,320,857	1,557,541
6010 BENEFITS	167,770	171,592	3,822	495,710	327,940
6020 TRAINING/EDUCATION	1,281	8,167	6,886	24,500	23,219
6030 TRAVEL/CONFERENCES	9,877	9,337	(539)	12,625	2,748
6040 PROF MEM/DUES & FEES	1,367	677	(690)	1,800	433
6050 OFFICE SUPPLIES	2,832	3,140	308	5,800	2,968
6060 OFFICE EQUIPMENT	-	4,333	4,333	13,000	13,000
6080 ADVERTISING	-	500	500	1,500	1,500
6110 TELEPHONE/FAX	32,148	50,067	17,919	150,200	118,052
6130 COMPUTER HARDWARE	99,093	101,651	2,558	180,000	80,907
6140 COMPUTER SOFTWARE	265,746	265,748	1	425,000	159,254
6150 MEETING EXPENSE	665	664	-	1,000	335
7010 ELECTRICAL	2,630	3,217	587	9,650	7,020
7070 BLDG/FACILITY RENTAL	18,682	21,633	2,952	64,900	46,218
8040 COMM EQUIPMENT LINES	225	2,500	2,275	7,500	7,275
8100 PROFESSIONAL SERVICES	571	3,333	2,762	10,000	9,429
8110 CONTRACTS/AGREEMENTS	22,412	30,082	7,670	62,000	39,588
8120 LEASES SAP	-	-	-	95,000	95,000
8130 LICENSES/PERMITS	-	-	-	103,000	103,000
<b>Total expended to date</b>	<b>\$ 1,388,614</b>	<b>\$ 1,480,015</b>	<b>\$ 91,401</b>	<b>\$ 3,984,042</b>	<b>\$ 2,595,428</b>

Departmental

Finance

**Municipal Clerk**

**Statement of Expenditures**

**July 31, 2022**

	Year to date Expended	4 Month Budget	4 Month Budget Variance	Annual Budget	Annual Budget Remaining
<b>Municipal Clerk</b>					
6000 WAGES/SALARIES	93,603	102,141	8,538	295,075	201,472
6010 BENEFITS	23,419	21,600	(1,818)	62,400	38,981
6020 TRAINING/EDUCATION	1,862	1,863	1	5,500	3,638
6030 TRAVEL/CONFERENCES	833	2,167	1,334	6,500	5,667
6040 PROF MEM/DUES & FEES	636	637	1	725	89
6050 OFFICE SUPPLIES	258	1,000	742	3,000	2,742
6060 OFFICE EQUIPMENT	-	1,333	1,333	4,000	4,000
6070 PHOTOCOPY SUPPLIES	4,684	8,000	3,316	24,000	19,316
6080 ADVERTISING	-	250	250	750	750
6100 COURIER	69	250	181	750	681
6110 TELEPHONE/FAX	1,299	1,300	1	3,000	1,701
6120 PUBL./SUBSCRIPTIONS	1,607	1,610	3	1,800	193
6130 COMPUTER HARDWARE	-	2,167	2,167	6,500	6,500
6140 COMPUTER SOFTWARE	4,565	4,565	-	42,500	37,935
6150 MEETING EXPENSES	1,825	4,833	3,008	14,500	12,675
8110 CONTRACTS/AGREEMENTS	-	-	-	100,000	100,000
<b>Total expended to date</b>	<b>\$ 134,661</b>	<b>\$ 153,716</b>	<b>\$ 19,056</b>	<b>\$ 571,000</b>	<b>\$ 436,339</b>

Departmental

Finance

**Fiscal Services**

**Statement of Expenditures**

**July 31, 2022**

Fiscal Services	Year to date Expended	4 Month Budget	4 Month Budget Variance	Annual Budget	Annual Budget Remaining
9010 INT SHRT TERM BORROW	167,838	129,421	(38,417)	388,262	220,424
9020 INT ON DEBT	612,660	612,660	-	1,223,689	611,029
9051 PRINC ON DEBT	880,814	880,814	-	8,416,443	7,535,629
9052 DEBT/CAP BOND DISC	-	-	-	98,000	98,000
9090 BANK CHARGES	23,584	20,000	(3,584)	60,000	36,416
9200 ALLOWANCE FOR UNCOL. TAXES	-	-	-	800,000	800,000
9420 APPROP TO CAPITAL FUND	30,000	30,000	-	90,000	60,000
9430 APPROP TO B.I.D.C.	59,303	57,217	(2,086)	171,651	112,348
9600 PROV. CORRECTIONS	351,516	368,005	16,489	1,104,014	752,498
9610 CB REG. HOUSING	801,327	801,327	-	2,403,981	1,602,654
9620 REGIONAL LIBRARY	234,600	234,600	-	703,800	469,200
9630 CB/VIC. SCHOOL BOARD	5,178,169	5,178,169	-	15,534,507	10,356,338
9640 PROPERTY ASSESSMENT	456,353	456,353	-	1,369,058	912,705
<b>Total expended to date</b>	<b>\$ 8,796,163</b>	<b>\$ 8,768,565</b>	<b>\$ (27,598)</b>	<b>\$ 32,363,405</b>	<b>\$ 23,567,242</b>

Departmental

Finance

Police Services	Year to date Expended	4 Month Budget	4 Month Budget Variance	Annual Budget	Annual Budget Remaining
GL 6000, 6010, & 6011 WAGES & BENEFITS NET OF COST RECOVERY	8,526,733	8,527,535	802	24,628,305	16,101,572
6020 TRAINING/EDUCATION	78,149	78,149	-	100,000	21,851
6030 TRAVEL/CONFERENCES	11,504	23,333	11,829	70,000	58,496
6040 PROF MEM/DUES & FEES	2,969	2,500	(469)	2,500	(469)
6050 OFFICE SUPPLIES	9,582	13,333	3,751	40,000	30,418
6080 OFFICE EQUIPMENT	26,299	26,300	1	45,000	18,701
6070 PHOTOCOPY SUPPLIES	1,937	5,333	3,396	16,000	14,063
6080 ADVERTISING	661	1,667	1,005	5,000	4,339
6090 POSTAGE & 6100 COURIER	4,953	5,000	47	15,000	10,047
6110 TELEPHONE/FAX	64,622	70,000	5,378	210,000	145,378
6120 PUBL./SUBSCRIPTIONS	126	2,000	1,874	6,000	5,874
6130 COMPUTER HARDWARE	67,539	67,540	1	195,000	127,461
6140 COMPUTER SOFTWARE	54,807	54,808	2	130,000	75,193
6150 MEETING EXPENSES	4,089	4,088	-	11,500	7,411
6170 PROMOTION	-	3,667	3,667	11,000	11,000
7000 HEAT	8,722	8,723	1	25,000	16,278
7010 ELECTRICAL	31,647	36,783	5,136	110,350	78,703
7020 WATER	1,675	3,333	1,658	10,000	8,325
7030 BLDG/FACILITY MAINT	29,287	29,288	-	83,000	53,713
7040 BLDG/FACILITY REPAIR	2,459	5,000	2,541	15,000	12,541
7060 BLDG/FACILITY RENOV	6,070	6,070	-	15,000	8,930
7070 BLDG/FACILITY RENTAL	9,800	9,799	-	25,000	15,200
7110 SECURITY	-	667	667	2,000	2,000
7500 VEH/EQUIP MAINT	7,563	7,873	111	23,020	15,457
7505 GASOLINE & DIESEL	197,633	135,000	(62,633)	405,000	207,367
7510 VEH/EQUIP REPAIRS	119,080	119,081	-	287,717	168,637
7530 VEH/EQUIP REPLACEMENT	24,285	24,285	-	580,000	555,715
7540 VEH/EQUIP RENTAL	-	667	667	2,000	2,000
7550 VEH/EQUIP TOWING	1,460	1,667	207	5,000	3,540
8000 OPERATIONAL EQUIP	25,830	45,000	19,170	135,000	109,170
8010 OPERATIONAL MAT/SUPP	75,066	75,066	-	135,000	59,934
8020 MAINTENANCE EQUIP	1,674	2,523	849	7,570	5,896
8090 UNIFORMS/CLOTHING	27,385	43,750	16,365	175,000	147,615
8100 PROFESSIONAL SERVICE	42,200	42,200	-	135,000	92,800
8110 CONTRACTS/AGREEMENTS	8,959	10,000	1,041	30,000	21,041
8125 MAJOR INVESTIGATIONS	65,783	65,783	-	129,168	63,385
8150 GRANTS/SUBS TO ORG	12,500	16,667	4,167	50,000	37,500
<b>Total expended to date</b>	<b>\$ 9,553,048</b>	<b>\$ 9,574,280</b>	<b>\$ 21,230</b>	<b>\$ 27,870,130</b>	<b>\$ 18,317,082</b>

Departmental

Finance

**Police Services**

**Statement of Revenue**

**July 31, 2022**

Police Services Revenue	Year to date Assigned	4 Month Budget	4 Month Budget Variance	Annual Budget	Annual Budget Remaining
4751 RECORDS INQUIRIES	52,528	35,000	17,528	105,000	52,472
5151 FINES	67,194	75,000	(7,806)	225,000	157,806
<b>Total Revenue to date</b>	<b>\$ 119,722</b>	<b>\$ 110,000</b>	<b>\$ 9,722</b>	<b>\$ 330,000</b>	<b>\$ 210,278</b>

Departmental

Finance

	Year to date Expended	4 Month Budget	4 Month Budget Variance	Annual Budget	Annual Budget Remaining
<b>Fire Services Including EMO</b>					
6000 WAGES/SALARIES	2,137,182	2,169,855	32,672	6,328,382	4,191,200
6010 BENEFITS	507,673	471,261	(36,412)	1,374,765	867,092
6011 MISC. BENEFITS	690	8,994	8,304	26,982	26,292
6020 TRAINING/EDUCATION	25,805	56,463	30,658	169,389	143,584
6030 TRAVEL/CONFERENCES	24,172	24,172	-	43,600	19,428
6040 PROF MEM/DUES & FEES	4,934	4,935	1	12,299	7,365
6050 OFFICE SUPPLIES	8,116	8,116	-	11,650	3,534
6060 OFFICE EQUIPMENT	4,532	4,532	-	12,950	8,418
6080 ADVERTISING	526	1,783	1,258	5,350	4,824
6110 TELEPHONE/FAX	11,963	13,458	1,495	40,374	28,411
6120 PUBL./SUBSCRIPTIONS	23	900	877	2,700	2,677
6130 COMPUTER HARDWARE	5,595	5,595	-	11,507	5,912
6140 COMPUTER SOFTWARE	159	14,135	13,977	42,406	42,247
6150 MEETING EXPENSES	3,472	3,472	-	4,104	632
6170 PROMOTION	8,858	8,858	-	23,900	15,042
7000 HEAT	28,013	34,167	6,154	102,500	74,487
7010 ELECTRICAL	28,156	28,155	-	68,647	40,491
7020 WATER	7,869	10,468	2,599	31,403	23,534
7030 BLDG/FACILITY MAINT	32,582	32,582	-	53,729	21,147
7040 BLDG/FACILITY REPAIR	5,362	7,418	2,056	22,253	16,891
7060 BLDG/FACILITY RENOV	-	1,667	1,667	5,000	5,000
7500 VEH/EQUIP MAINT.	114,936	114,936	-	200,000	85,064
7505 GASOLINE/DIESEL	29,406	19,388	(10,018)	58,163	28,757
7530 VEH/EQUIP REPLACEMENT	1,249	29,167	27,917	87,500	86,251
7580 VEH/EQUIP GEN SUPPLY	2,247	5,333	3,086	16,000	13,753
8000 OPERATIONAL EQUIP	32,498	134,746	102,248	404,238	371,740
8010 OPERATION MAT/SUPPLU	85,894	46,340	(39,554)	46,340	(39,554)
8020 MAINTENANCE EQUIP	799	17,105	16,306	51,316	50,517
8040 COMM EQUIPMENT LINES	1,460	1,460	-	4,360	2,920
8090 UNIFORMS/CLOTHING	24,525	25,792	1,267	77,375	52,850
8100 PROFESSIONAL SERVICE	274	2,846	2,572	8,588	8,264
8110 CONTRACTS/AGREEMENTS	69,633	69,633	-	91,938	22,305
8120 LEASES	41,720	41,719	-	113,842	72,122
8130 LICENSES/PERMITS	15,280	18,387	3,107	18,387	3,107
8150 GRANTS/SUBS TO ORG	861,423	861,426	3	1,994,449	1,133,027
8195 WATER SUPPLY & HYDR	2,358,797	2,358,795	(2)	7,076,384	4,717,587
<b>Total expended to date</b>	<b>\$ 6,485,822</b>	<b>\$ 6,658,056</b>	<b>\$ 172,236</b>	<b>\$ 18,642,740</b>	<b>\$ 12,156,918</b>

Departmental

Finance

**Municipal Services Agreement**

**Statement of Revenue**

**July 31, 2022**

<b>Fire Services Revenue</b>	<b>Year to date Assigned</b>	<b>4 Month Budget</b>	<b>4 Month Budget Variance</b>	<b>Annual Budget</b>	<b>Annual Budget Remaining</b>
4776 PROV NS FIRE PROTECTION GRANT	59,590	59,590	-	178,769	119,179
4776 MEMBERTOU MUNICIPAL SERVICES AGRMNT	267,047	267,047	-	801,140	534,094
<b>Total Revenue to date</b>	<b>\$ 326,636</b>	<b>\$ 326,636</b>	<b>\$ -</b>	<b>\$ 979,909</b>	<b>\$ 653,273</b>

Departmental

Finance

Engineering and Public Works Actuals to July 31, 2022

REVENUE	Actual & Committed Y-T-D July 31, 2022	Budget Y-T-D July 31, 2022	Variance Y-T-D July 31, 2022	Total Annual Budget	Annual Budget Remaining	% of Annual Budget
TRANSIT	\$372,277	\$453,500	-\$81,223	\$2,100,000	-\$1,727,723	17.73%
SOLIDWASTE TIP FEES	\$774,716	\$816,667	-\$41,951	\$2,450,000	-\$1,675,284	31.62%
SOLIDWASTE COST RECOVERIES	\$0	\$0	\$0	\$375,000	-\$375,000	0.00%
SEWER PERMIT FEES	\$34,840	\$33,333	\$1,507	\$100,000	-\$65,160	34.84%
WATER UTILITY ADMIN FEE	\$1,650,503	\$1,650,503	\$0	\$4,951,510	-\$3,301,007	33.33%
<b>TOTAL PW REVENUES</b>	<b>\$2,832,336</b>	<b>\$2,954,003</b>	<b>-\$121,667</b>	<b>\$9,976,510</b>	<b>-\$7,144,174</b>	<b>28.39%</b>
<b>EXPENDITURES</b>						
ADMINISTRATION	\$1,259,863	\$1,267,237	\$7,373	\$4,418,960	\$3,159,097	28.51%
ENGINEERING	\$249,329	\$272,987	\$23,657	\$787,624	\$538,295	31.66%
CENTRAL DIVISION	\$3,091,732	\$2,555,000	-\$536,732	\$8,343,710	\$5,251,978	37.05%
EAST DIVISION	\$2,177,485	\$2,147,010	-\$30,475	\$7,423,644	\$5,246,159	29.33%
NORTH DIVISION	\$1,192,555	\$1,190,856	-\$1,699	\$3,431,329	\$2,238,774	34.75%
SOLID WASTE	\$5,243,513	\$5,043,141	-\$200,372	\$14,431,318	\$9,187,805	36.33%
MECHANICAL FLEET	\$1,418,621	\$1,267,194	-\$151,427	\$4,172,889	\$2,754,268	34.00%
TRANSIT	\$2,408,857	\$2,232,903	-\$176,954	\$6,855,813	\$4,445,956	35.15%
QUALITY CONTROL	\$994,922	\$981,965	-\$12,957	\$3,061,764	\$2,066,842	32.50%
<b>TOTAL PW EXPENDITURES</b>	<b>\$18,037,878</b>	<b>\$16,958,293</b>	<b>-\$1,079,585</b>	<b>\$52,927,051</b>	<b>\$34,889,173</b>	<b>34.08%</b>

Signature:

Director of Engineering & Public Works

Chief Financial Officer

Statement of Expenditures

Planning

Planning Department	Year to date Expended	4 Month Budget	4 Month Budget Variance	Annual Budget	Annual Budget Remaining
6000 WAGES/SALARIES	450,240	527,937	77,697	1,525,151	1,074,911
6010 BENEFITS	111,462	119,484	8,022	345,177	233,715
6020 TRAINING/EDUCATION	1,264	5,833	4,570	17,500	16,236
6030 TRAVEL/CONFERENCES	5,964	6,500	536	11,500	5,536
6040 PROF MEM/DUES & FEES	1,957	3,072	1,114	8,900	6,943
6050 OFFICE SUPPLIES	6,930	8,021	1,090	15,500	8,570
6060 OFFICE EQUIPMENT	3,351	4,833	1,483	14,500	11,149
6080 ADVERTISING	1,924	7,167	5,243	21,500	19,576
6110 TELEPHONE/FAX	4,889	6,500	1,611	19,500	14,611
6120 PUBL./SUBSCRIPTIONS	-	267	267	800	800
6130 COMPUTER HARDWARE	1,011	4,167	3,156	12,500	11,489
6140 COMPUTER SOFTWARE	-	-	-	14,500	14,500
6150 MEETING EXPENSE	1,178	650	(528)	1,950	772
6170 PROMOTION	13,182	13,333	152	40,000	26,818
7130 DEMOLITIONS	-	-	-	120,000	120,000
8000 OPERATIONAL EQUIPMENT	6,560	11,000	4,440	33,000	26,440
8010 OPERATIONAL MAT/SUPP	1,311	1,333	23	4,000	2,690
8090 UNIFORMS / CLOTHING	723	2,667	1,944	8,000	7,277
8100 PROFESSIONAL SERVICE	-	2,000	2,000	211,000	211,000
8110 CONTRACTS/AGREEMENTS	128,800	136,644	7,844	444,931	316,131
8130 LICENSES/PERMITS	70,497	70,000	(497)	85,000	14,503
8135 REGULATORY FEES	31,908	31,909	-	41,000	9,092
8150 GRANTS/SUBS TO ORG	133,747	133,747	-	565,000	431,253
<b>Total expended to date</b>	<b>\$ 976,898</b>	<b>1,097,064</b>	<b>\$ 120,166</b>	<b>\$ 3,560,909</b>	<b>\$ 2,584,011</b>

Departmental

Finance

	Year to date Assigned	4 Month Budget	4 Month Budget Variance	Annual Budget	Annual Budget Remaining
<b>Bylaw Revenue</b>					
5112 Vendor Licenses	6,900	4,833	2,067	14,500	7,600
5113 Animal Licenses	1,250	3,667	(2,417)	11,000	9,750
5114 Taxi Licenses	7,523	6,000	1,523	18,000	10,478
5115 Vending Machine Licenses	-	2,500	(2,500)	7,500	7,500
5301 Parking Meter Revenue	35,528	93,333	(57,805)	280,000	244,472
Total Bylaw Revenue	\$ 51,201	\$ 110,333	\$ (59,133)	\$ 331,000	\$ 279,799
<b>Development / Planning Revenue</b>					
5496 Mapping Sales	-	333	(333)	1,000	1,000
5495 Other Sales	2,584	1,500	1,084	4,500	1,916
5497 Lun Amendment Fees	1,870	1,667	203	5,000	3,130
5101 Building Permits	113,723	66,667	47,056	200,000	86,277
5102 Subdivision Fees	16,315	13,333	2,982	40,000	23,685
Total Develop / Planning Rev	\$ 134,491	\$ 83,500	\$ 50,991	\$ 250,500	\$ 116,009
<b>Total Bylaw / Dev / Planning Revenue</b>	\$ 185,692	\$ 193,833	\$ (8,142)	\$ 581,500	\$ 395,808

Departmental

Finance

**Facilities (C200 / Arenas)**

**Statement of Expenditures**

**July 31, 2022**

	Year to date Expended	4 Month Budget	4 Month Budget Variance	Annual Budget	Annual Budget Remaining
6000 WAGES/SALARIES	518,732	526,402	7,670	1,520,717	1,001,985
6010 BENEFITS	105,898	106,124	226	306,582	200,684
6020 TRAINING	2,258	2,258	-	4,500	2,242
6030 TRAVEL/CONFERENCES	5,626	5,626	-	6,000	374
6040 PROF MEM/DUES & FEES	575	1,000	425	3,000	2,425
6050 OFFICE SUPPLIES	1,297	2,000	703	6,000	4,703
6060 OFFICE EQUIPMENT	-	667	667	2,000	2,000
6080 ADVERTISING	3,494	3,494	-	5,000	1,506
6110 TELEPHONE/FAX	6,976	7,000	24	21,000	14,024
6130 COMPUTER HARDWARE	611	833	222	2,500	1,889
6140 COMPUTER SOFTWARE	-	333	333	1,000	1,000
6150 MEETING EXPENSES	1,340	1,340	-	2,000	660
7000 HEAT	33,851	33,852	-	68,500	34,649
7010 ELECTRICAL	136,611	136,612	-	585,000	448,389
7020 WATER	13,000	13,333	333	40,000	27,000
7030 BLDG/FACILITY MAINT	28,036	28,036	-	82,500	54,464
7040 BLDG/FACILITY REPAIR	14,739	20,000	5,261	60,000	45,261
7080 PLANT MAINTENANCE	22,279	26,667	4,387	80,000	57,721
7110 SECURITY	35,110	36,667	1,557	110,000	74,890
7510 VEH/EQUIP REPAIRS	7,563	9,050	1,487	11,000	3,437
8000 OPERATIONAL EQUIPMENT	11,799	8,500	(3,298)	8,500	(3,299)
8010 OPERATIONAL MAT/SUPP	35,737	60,333	24,597	181,000	145,263
8050 COST OF SALES	66,112	66,112	-	300,000	233,888
8090 UNIFORMS/CLOTHING	1,009	2,500	1,491	7,500	6,491
8100 PROFESSIONAL SERVICE	30,056	22,500	(7,556)	22,500	(7,556)
8110 CONTRACTS/AGREEMENTS	923	20,000	19,077	60,000	59,077
<b>Total expended to date</b>	<b>\$ 1,083,629</b>	<b>\$ 1,141,238</b>	<b>\$ 57,608</b>	<b>\$ 3,496,799</b>	<b>\$ 2,413,170</b>

Departmental

Finance

	Year to date Expended	4 Month Budget	4 Month Budget Variance	Annual Budget	Annual Budget Remaining
GL 4808 Advertising Revenue	16,458	16,458	-	90,000	73,542
GL 5001 Ice Rentals	58,965	55,000	3,965	670,000	611,035
GL 5002 Public Skating	617	438	180	3,500	2,883
GL 5004 Arena Rental	-	-	-	-	-
GL 5005 Gym Rental	-	-	-	-	-
GL 5006 Canteen Sales	212,262	206,666	5,596	620,000	407,738
GL 5010 Other Revenue	14,933	-	14,933	82,000	67,067
GL 5033 Program Equipment	11,147	5,000	6,147	15,000	3,853
GL 5034 Facility Rentals	96,575	97,500	(925)	310,000	213,425
<b>Total Revenue To Date</b>	<b>\$ 410,957</b>	<b>\$ 381,062</b>	<b>\$ 29,896</b>	<b>\$ 1,790,500</b>	<b>\$ 1,379,543</b>

Departmental

Finance

**Parks and Grounds  
Operations**

**Statement of Expenditures**

**July 31, 2022**

	Year to date Expended	4 Month Budget	4 Month Budget Variance	Annual Budget	Annual Budget Remaining
<b>Parks &amp; Grounds</b>					
6000 WAGES/SALARIES	574,431	584,939	10,509	1,689,825	1,115,394
6010 BENEFITS	132,354	134,532	2,179	388,649	256,295
6011 MISC BENEFITS	6,864	833	(6,031)	2,500	(4,364)
6020 TRAINING/EDUCATION	-	2,167	2,167	6,500	6,500
6030 TRAVEL/CONFERENCES	421	4,250	3,829	12,750	12,329
6040 PROF MEM/DUES & FEES	-	67	67	200	200
6050 OFFICE SUPPLIES	58	400	342	1,200	1,142
6060 OFFICE EQUIPMENT	-	333	333	1,000	1,000
6080 ADVERTISING	-	67	67	200	200
6110 TELEPHONE/FAX	3,050	2,833	(216)	8,500	5,450
6130 COMPUTER HARDWARE	1,709	250	(1,459)	250	(1,459)
7000 HEAT	2,521	2,520	-	5,500	2,979
7010 ELECTRICAL	24,068	25,833	1,766	77,500	53,432
7020 WATER	-	8,333	8,333	25,000	25,000
7030 BLDG/FACILITY MAINT	4,114	4,115	-	5,000	886
7110 SECURITY	-	-	-	10,200	10,200
7510 VEH/EQUIP REPAIRS	-	367	367	1,100	1,100
7530 VEH/EQUIP REPLACEMENT	-	-	-	25,000	25,000
7540 VEH/EQUIP RENTAL	10,594	10,594	-	15,000	4,406
8000 OPERATIONAL EQUIP	18,357	18,357	-	35,000	16,643
8010 OPERATIONAL MAT/SUPP	267,376	267,376	-	390,000	122,624
8020 MAINTENANCE EQUIP	32,705	32,706	-	57,500	24,795
8040 COMM EQUIP LINES (GPS)	3,562	3,562	-	10,000	6,438
8080 STREET LIGHTS	2,375	2,375	-	5,500	3,125
8090 UNIFORMS/CLOTHING	3,198	4,000	802	12,000	8,802
8100 PROFESSIONAL SERV	402	1,667	1,265	5,000	4,599
8110 CONTRACTS & AGRMNT	129,754	140,000	10,246	420,000	290,246
<b>Total expended to date</b>	<b>1,217,912</b>	<b>1,252,477</b>	<b>34,564</b>	<b>3,210,874</b>	<b>1,992,962</b>

Departmental

Finance

	Year to date Expended	4 Month Budget	4 Month Budget Variance	Annual Budget	Annual Budget Remaining
<b>Buildings</b>					
6000 WAGES/SALARIES	490,785	511,480	20,695	1,477,608	986,823
6010 BENEFITS	118,927	120,041	1,114	346,785	227,858
6020 TRAINING/EDUCATION	117	1,833	1,717	5,500	5,384
6030 TRAVEL/CONFERENCES	-	417	417	1,250	1,250
6050 OFFICE SUPPLIES	704	333	(370)	1,000	296
6060 OFFICE EQUIPMENT	-	667	667	2,000	2,000
6110 TELEPHONE/FAX	4,486	4,693	207	13,950	9,464
6130 COMPUTER HARDWARE	-	1,000	1,000	3,000	3,000
6140 COMPUTER SOFTWARE	-	2,167	2,167	6,500	6,500
7000 HEAT	44,095	44,095	-	105,000	60,905
7010 ELECTRICAL	153,017	155,167	4,375	507,500	354,483
7020 WATER	6,345	9,500	3,155	28,500	22,155
7030 BLDG/FACILITY MAINT	5,919	14,167	8,247	42,500	36,581
7060 BLDG/FACILITY RENOV	1,213	33,333	-	100,000	98,787
7070 BLDG/FACILITY RENTAL	65,168	68,367	3,198	205,100	139,932
7080 PLANT MAINTENANCE	-	5,167	5,167	15,500	15,500
7100 MAINT. TOOLS/EQUIP	1,690	1,682	2	3,500	1,810
7110 SECURITY	12,037	18,333	6,297	55,000	42,963
7120 PROPERTY TAXES	14,263	18,250	3,987	36,500	22,237
7540 VEH/EQUIP RENTAL	779	833	54	2,500	1,721
8000 OPERATIONAL EQUIP	-	833	833	2,500	2,500
8010 OPERATIONAL MAT/SUPP	30,535	42,413	11,878	120,500	89,965
8020 MAINTENANCE EQUIP	-	1,000	1,000	3,000	3,000
8040 COMM EQUIP LINES (GPS)	1,252	1,467	215	4,400	3,148
8090 UNIFORMS/CLOTHING	485	2,167	1,682	6,500	6,015
8100 PROFESSIONAL SERVICE	18,146	26,667	8,521	80,000	61,854
8110 CONTRACTS/AGREEMENTS	94,103	94,102	-	250,000	155,897
8120 LEASES	-	833	833	2,500	2,500
8130 LICENSES/PERMITS	-	333	333	1,000	1,000
8150 GRANTS/SUBS TO ORG	20,000	20,000	-	60,000	40,000
<b>Total expended to date</b>	<b>\$ 1,084,063</b>	<b>\$ 1,201,433</b>	<b>\$ 87,474</b>	<b>\$ 3,489,843</b>	<b>\$ 2,405,780</b>

Departmental

Finance

Recreation Cultural Services

Statement of Expenditures

July 31, 2022

Recreation/Cultural Services	Year to date Expended	4 Month Budget	4 Month Budget Variance	Annual Budget	Annual Budget Remaining
GL 6000, 6010, & 6011 Wages & Benefits Including Summer Students	518,485	440,826	(77,658)	1,273,498	755,013
6020 TRAINING/EDUCATION	5,017	5,333	316	16,000	10,983
6030 TRAVEL/CONFERENCES	3,504	8,333	4,830	25,000	21,496
6040 PROF MEM/DUES & FEES	-	1,167	1,167	3,500	3,500
6050 OFFICE SUPPLIES	5,280	5,280	-	6,000	720
6060 OFFICE EQUIPMENT	2,123	2,667	544	8,000	5,877
6080 ADVERTISING	14,267	23,333	9,067	70,000	55,733
6110 TELEPHONE/FAX	3,150	3,667	517	11,000	7,850
6120 PUBL./SUBSCRIPTIONS	31	67	36	200	169
6130 COMPUTER HARD/SOFTWARE	4,069	4,069	-	7,000	2,931
7070 BLDG/FACILITY RENTAL	12,620	15,333	2,714	46,000	33,380
8000 OPERATIONAL MAT/SUPPLY	77,084	77,083	-	175,000	97,916
8025 COMMUNITY EVENTS	107,563	111,667	4,104	335,000	227,437
8150 SCHOLORSHIPS	20,000	20,000	-	20,000	-
8160 SPECIAL EVENTS & FESTIVALS	251,910	251,910	-	356,562	104,652
8170 OPERATING GRANTS POLICY	21,013	21,013	-	500,500	479,487
<b>Total expended to date</b>	<b>\$ 1,046,113</b>	<b>\$ 991,749</b>	<b>\$ (54,365)</b>	<b>\$ 2,853,260</b>	<b>\$ 1,807,147</b>

Departmental

Finance

Recreation /  
Cultural Services

Statement of Revenue

July 31, 2022

Recreation/Cultural Services	Year to date Assigned	4 Month Budget	4 Month Budget Variance	Annual Budget	Annual Budget Remaining
5031 PROGRAM REVENUE	10,000	10,000	0	30,000	20,000
5034 FACILITY RENTALS	1,065	2,500	-1,435	7,500	6,435
<b>Total Revenue To Date</b>	<b>\$ 11,065</b>	<b>\$ 12,500</b>	<b>\$ (1,435)</b>	<b>\$ 37,500</b>	<b>\$ 26,435</b>

Departmental

Finance

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

	Actual July 31, 2022	Budget July 31, 2022	Variance July 31, 2022	Total Annual Budget 2022-2023
<b>Revenue</b>				
Operating:				
Metered Sales	6,060,939	6,406,206	(345,267)	19,218,619
Public Fire Protection	2,358,797	2,358,797	-	7,076,391
Interest on Overdue Accounts	242,067	116,667	125,400	350,000
Other Operating Revenue	2,260	22,000	(19,740)	66,000
	<u>8,664,062</u>	<u>8,903,670</u>	<u>(239,608)</u>	<u>26,711,010</u>
<b>Total Operating Revenue</b>				
<b>Expenditures</b>				
Operating Expenses				
Source of Supply	122,537	179,180	56,643	537,541
Power and Pumping	633,421	660,854	27,433	1,982,563
Water Treatment	1,449,344	1,633,091	183,746	4,899,272
Transmission & Distribution	1,639,373	1,637,456	(1,917)	4,912,368
Administration & General	887,544	1,120,703	233,159	3,362,110
Depreciation	1,283,333	1,283,333	-	3,850,000
Taxes	662,410	680,269	17,859	2,040,806
	<u>6,677,963</u>	<u>7,194,887</u>	<u>516,924</u>	<u>21,584,660</u>
<b>Total Operating Expenses</b>				
<b>Operating Profit/(Loss)</b>	<b>1,986,099</b>	<b>1,708,783</b>	<b>277,316</b>	<b>5,126,350</b>

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

	Actual July 31, 2022	Budget July 31, 2022	Variance July 31, 2022	Total Annual Budget 2022-2023
<b>Non Operating Revenue</b>				
Debt Charge Income	-	-	-	-
Interest Income	-	-	-	-
Amortization of Deferred Capital contribution	99,501	99,501	(0)	298,504
<b>Total Non Operating Revenue</b>	<b>99,501</b>	<b>99,501</b>	<b>(0)</b>	<b>298,504</b>
<b>Non Operating Expenses</b>				
Short term interest charges	34,013	68,027	34,013	204,081
<b>Debt Charges</b>				
Principal	1,188,167	1,188,167	-	3,564,500
Interest	355,281	355,281	-	1,065,842
Amortization of Debt Discount	12,371	12,371	-	37,112
Capital Expenditures out of operations	416,667	416,667	-	1,250,000
<b>Total Non Operating Expenses</b>	<b>2,006,498</b>	<b>2,040,512</b>	<b>34,013</b>	<b>6,121,535</b>
<b>Non- Operating Profit/(Loss)</b>	<b>(1,906,997)</b>	<b>(1,941,010)</b>	<b>34,013</b>	<b>(5,823,031)</b>
TOTAL UTILITY REVENUES (OPERATING & NON-OPERATING)	8,763,564	9,003,171	(239,608)	27,009,514
TOTAL UTILITY EXPENSES (OPERATING & NON-OPERATING)	8,684,461	9,235,398	550,937	27,706,195
<b>CBRM WATER UTILITY PROFIT/(LOSS)</b>	<b>79,103</b>	<b>(232,227)</b>	<b>311,329</b>	<b>(696,681)</b>

## Port of Sydney Development Corporation

July 31, 2022 Income Statement

	This Year Actual	This Year Budget	Variance to Budget	Annual Budget
Wharfage and Berthage	149,357.21	143,677.39	5,679.82	601,293.38
Event Revenue	38,633.38	26,050.00	12,583.38	46,750.00
Miscellaneous Revenue	4,954.53	3,600.00	1,354.53	54,600.00
Storage and Rental	91,271.17	83,335.33	7,935.84	290,694.04
Passenger tax	90,979.00	82,740.00	8,239.00	785,622.75
Security/Traffic Control	57,821.76	48,653.82	9,167.94	219,642.21
Government Grants	1,366.66	0.00	0.00	10,000.00
Craft Market Revenue	9,438.34	7,661.25	1,777.09	36,473.25
	<u>443,822.05</u>	<u>395,717.79</u>	<u>46,737.60</u>	<u>2,045,075.63</u>
Wages	171,153.43	206,351.54	(35,198.11)	656,961.00
Benefits	54,701.87	40,770.73	13,931.14	129,873.21
Professional Fees	6,075.00	10,250.00	(4,175.00)	47,328.00
Advertising & Promotions	6,548.81	6,000.00	548.81	17,750.00
Cruise Activities	17,529.27	16,250.00	1,279.27	32,000.00
Dues & Membership Fees	12,578.46	13,236.64	(658.18)	23,539.96
Event Expense	158.97	1,296.64	(1,137.67)	6,519.44
Insurance	20,454.64	17,100.00	3,354.64	56,800.00
Interest & Bank Charges	1,233.65	1,300.00	(66.35)	3,870.00
Office & Admin	160.86	5,483.00	(5,322.14)	11,287.00
Office Rent	17,440.00	17,440.00	0.00	52,320.00
Miscellaneous	1,011.82	2,300.00	(1,288.18)	55,100.00
Repairs & Maintenance	51,238.66	102,570.60	(51,331.94)	177,311.80
Repairs -JHCP	0.00	20,000.00	(20,000.00)	80,000.00
Travel	2,254.96	3,000.00	(745.04)	10,500.00
Utilities	42,824.72	50,810.00	(7,985.28)	169,320.00
Bad Debts	0.00	500.00	(500.00)	2,000.00
Security Expense	40,683.51	37,016.87	3,666.64	160,435.86
Leasehold Improvements	4,525.35	2,000.00	2,525.35	2,000.00
	<u>450,573.98</u>	<u>553,676.02</u>	<u>(103,102.04)</u>	<u>1,694,916.27</u>
	(6,751.93)	(157,958.23)	149,839.64	350,159.36
Less Amortization	<u>(133,333.32)</u>	<u>(133,333.32)</u>	0.00	<u>(400,000.00)</u>
	<u>(140,085.25)</u>	<u>(291,291.55)</u>	<u>149,839.64</u>	<u>(49,840.64)</u>

