

Cape Breton Regional Municipality

Council Meeting

AGENDA

TUESDAY, DECEMBER 8, 2020

6:00 P.M.

Centre 200 - Main Concourse
481 George Street, Sydney, NS

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Cape Breton Regional Municipality

Council Meeting

Tuesday, December 8, 2020

6:00 p.m.

AGENDA ITEMS

Roll Call

O' Canada

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

2. **PROCLAMATIONS:**
 - 2.1 **10th Anniversary of Project Lifesaver Association of Nova Scotia:**
Councillor Darren Bruckschwaiger (See page 6)

 - 2.2 **International Day of Persons with Disabilities:**
Councillor Gordon MacDonald (See page 7)

3. **HERITAGE PROPERTY ISSUES:** Karen Neville, Heritage Officer/Senior Planner
 - 3.I **FINAL APPROVAL - Requests for Municipal Heritage Property Registration:**
 - a) **Dominion Italian Hall (14 Gatto Street, Dominion):** (See page 8)

 - b) **Grand Narrows Waterfront (415 Grand Narrows Drive, Grand Narrows):** (See page 15)

 - c) **Saint Joseph's Catholic Parish Church (2735 Trout Brook Road, Albert Bridge):** (See page 21)

 - d) **Bernie's Bakery – (12 Meadow Street, Whitney Pier):** (See page 32)

Continued...

**Council Meeting Agenda
December 8, 2020 (Cont'd)**

4. CORPORATE SERVICES ISSUES:

4.1 New Aberdeen Revitalization Affordable Housing Society:

- a) **Presentation:** Ms. Jennifer Ludlow, President (See page 39)
- b) **Request from New Aberdeen Revitalization Affordable Housing Society for PID 15440001 – Seventh Street Glace Bay (Vacant Land):** Sheila Kolanko, Property Manager (See page 49)

4.2 Mandatory Policy Reviews: Jennifer Campbell, Chief Financial Officer (See page 53)

- a) **Hospitality Policy:** (See page 74)
- b) **Travel Expense Policies:**
 - i **Elected Officials:** (See page 78)
 - ii. **Staff:** (See page 86)
- c) **Audit Committee Policy:** (See page 94)

5. PLANNING ISSUE:

5.1 APPROVAL TO ADVERTISE (First Reading):

- a) **Case 1077 – Land Use Bylaw Map Amendment Request from John and Theresa MacNeil to Allow a Self-Storage Facility on a Portion of PID 15225733 (Upper Prince Street area, Grand Lake Road; District 6):** Kristen Knudskov, Planner (See page 97)

6. BUSINESS ARISING:

- 6.1 **Nominating Committee – December 8, 2020:** Deborah Campbell Ryan, Municipal Clerk - *Report to be circulated at meeting*

Continued...

**Council Meeting Agenda
December 8, 2020 (Cont'd)**

7. COUNCILLOR AGENDA REQUEST:

7.1 Recreational Facility: Councillor Glenn Paruch (See page 103)

8. REPORT:

8.1 Update on CBRM FOIPOP File 93: Demetri Kachafanas QC, Regional Solicitor (See page 104)

9. FINANCIAL STATEMENTS: Jennifer Campbell, Chief Financial Officer

9.1 CBRM to October 31, 2020:
(See page 125)

For Information Only.

9.2 Port of Sydney Development Corporation to October 31, 2020:
(See page 149)

For Information Only.

ADJOURNMENT

Proclamation

10th Anniversary of Project Lifesaver Association of Nova Scotia

Whereas: Project Lifesaver Association of Nova Scotia (PLANS) celebrates the 10th Anniversary of Bringing Loved Ones Home across the Province of Nova Scotia. The program designed to assist with locating individuals who live with cognitive disorders, such as Alzheimer's Disease, and Autism, are at risk to wander.

And Whereas: Project Lifesaver Association of Nova Scotia is a charitable and non-profit organization dedicated to providing assistance and responding to the challenge of caregivers living with individuals who may wander or bolt.

And Whereas: Clients who are a part of the Project Lifesaver program wear a one ounce battery operated radio transmitter that emits a unique automatic tracking signal every second, 24 hours a day. Should a client become missing, the caregiver has been instructed to immediately contact 9-1-1. Police will respond and contact the Ground Search & Rescue (GSAR) team whose members who are already trained in traditional search and rescue techniques and have training in Project Lifesaver response with radio frequency tracking receivers to quickly locate the missing person.

And Whereas: Project Lifesaver requires a minimum of 2 searchers and recovery has been an average of under 30 minutes.

And Whereas: Nova Scotia Ground Search and Rescue Association Teams are members of Project Lifesaver Association. Without the collaborated dedication and support of volunteer ground search and rescue teams, Project Lifesaver would not be possible.

And Whereas: Project Lifesaver International was established in 1999, as an initiative of the 43rd Search and Rescue Company of the Chesapeake Sheriff's Office in Virginia. Ron Arenburg of Valley Search and Rescue (VSAR) in 2009, after researching for a program to aid in the safety of his own father who lived with Alzheimer's disease, presented the idea of Project Lifesaver to various stakeholders. With the leadership of Gary Smith, the former Manager, Protective and Emergency Services for the Municipality of the County of Kings, PLANS was formed on April 28th, 2010. On July 28th, 2010, PLANS and VSAR placed the first 5 transmitters on clients in Nova Scotia.

And Whereas: Cape Breton Search and Rescue volunteers received Project Lifesaver training for the first time in November 2011 and became operational as a PLANS team in April 2012, in honour of the late Rhoda Snow, Sydney River (2004) who lived with Alzheimer's and James Delorey, South Bar (2009) who lived with Autism, both who tragically died after wandering from their homes.

And Whereas: Today, there are 160 Project Lifesaver clients across the Province of Nova Scotia and 41 clients in Cape Breton Regional Municipality.

Be It Therefore: That Cape Breton Regional Municipality Deputy Mayor and Council extend thanks and appreciation to all members and volunteers of Project Lifesaver Association of Nova Scotia, especially the GSAR team and volunteers here in our Community, Cape Breton Search and Rescue, for their dedication, on the occasion of the 10th Anniversary of Bringing Loved Ones Home in the Province of Nova Scotia.

**Councillor Darren Bruckschwaiger
District #10 – CBRM**

December 8th, 2020



PROCLAMATION

International Day of Persons with Disabilities - 2020

Whereas: December 3rd has been declared by the United Nations as “International Day of Disabled Persons”;

And Whereas: The day is an opportunity to promote the rights and well-being of persons with disabilities in all spheres of society and development, and to increase awareness of the situation of persons with disabilities in every aspect of political, social, economic and cultural life;

And Whereas: The *Accessibility Act* was passed in Nova Scotia in 2017 and emphasizes that accessibility is a human right;

And Whereas: Persons with disabilities comprise 30.4% percent of the Province’s population;

And Whereas: CBRM is committed to accessibility and ensuring that people of all ages and abilities enjoy the same opportunities as they live, work, visit and invest in our community;

Be it Therefore Resolved: That Mayor Amanda M. McDougall and Council of the CBRM proclaim December 3rd, 2020 as “International Day of Persons with Disabilities” in the Cape Breton Regional Municipality.

Councillor Gordon MacDonald - CBRM District #1

December 8th, 2020

Excerpt - Council Minutes - February 18, 2020

**Request for Municipal Heritage Registration - Dominion Italian Hall – 14 Gatto Street,
Dominion**

Motion:

Moved by Councillor Bruckschwaiger, seconded by Councillor McDougall, that Council initiate the process for registering Dominion Italian Hall located at 14 Gatto Street, Dominion (PID 15376445) as a Municipal Heritage Property.

Motion Carried.



To: CBRM Council

FROM: Karen Neville

**SUBJECT: Request for Municipal Heritage Registration
– Dominion Italian Hall (14 Gatto Street,
Dominion)**

DATE: November 27th, 2020

The Dominion Italian Hall was organized to provide a meeting place for individuals with Italian Heritage living in Dominion. At one time, the town of Dominion featured the largest Italian population in Canada east of Montreal. The coal mines were the main reasons so many individuals from Italy found their way to Dominion. The Dominion Coal Company specifically went to Italy to recruit their workforce.

The first meeting of the group to establish the hall occurred at the Dominion Hotel, also known as the Red Onion, in 1936. The current location of the hall was originally purchased with the intention of establishing a church. The building was designed with gothic peaks to resemble a church. It is believed the church was not established on the site due to the unavailability of an Italian Priest.

While the building is not an exceptional example of a particular architectural style, the Dominion Italian Hall scores high on historical and cultural significance. The Dominion Italian Hall has been a fixture in Dominion and a source of Italian culture since it first opened its doors. The Dominion Italian Hall has played a role in preserving the Italian language in the community for this reason Municipal Heritage Designation is being request. Therefore, it is reasonable to consider this building for Municipal Heritage Designation.

A map showing the location of the Dominion Italian Hall can be found in Attachment A. A Painting Lorinda Antonello depicting the original exterior of the Italian Hall can be found in Attachment B and the current exterior can be found in Attachment C. The scoring criteria for this property can be found in Attachment D.

Heritage Advisory Committee

During the January 20th, 2020 Heritage Advisory Committee Meeting, the Heritage Advisory Committee passed a motion advising Council to initiate the process for registering this property as a Municipal Heritage Property. On February 18th, Council passed a motion to initiate the process for registration.

Heritage Property Act

In accordance with the *Heritage Property Act*, no registration shall take place until Council has given the owner of the property an opportunity to be heard. Notice of the recommendation to register this property

was originally filed at the registry of deeds on February 21st, 2020 and notice was sent to the property owner on February 20th, 2020. However, the public hearing, which was scheduled for March 24th, 2020, was postponed due to COVID pandemic. Property owners were informed their request would be placed on agenda of the upcoming agenda after the Municipal election and were notified of their opportunity to provide comments during the Public Hearing on December 8th, 2020.

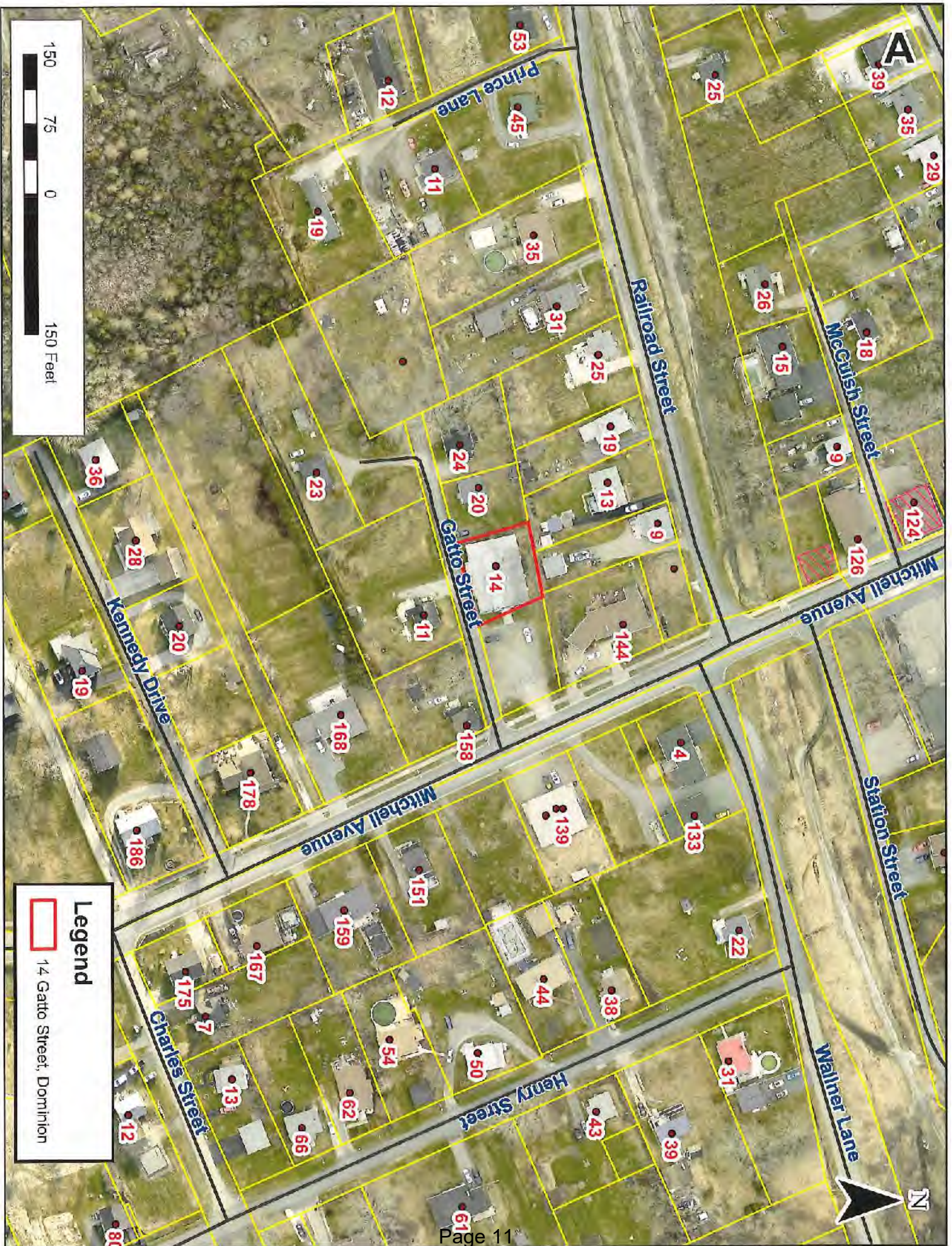
Recommendation

I recommend Council register the Dominion Italian Hall located 14 Gatto Street, Dominion (PID 15376445) as a Municipal Heritage Property.

Submitted by:

Originally Signed by

**Karen Neville
Heritage Officer**



Legend

14 Gatto Street, Dominion

B



C



D

Property Requesting Registration: Dominion Italian Hall, Dominion

Historic Significance		
Age of Property (87 years)	30 points	15 points
Association of the property with the community's economic, social, political, athletic or cultural history	20 points	20 points
Association of the property with a well-known person locally, provincially or nationally	10 points	0 points
Association of the property with a significant event in a community's history (such as incorporation of a former municipal unit, a famous labour dispute, a famous court case)	10 points	10 points
Architectural Significance		
Presence of rare or unique architectural features on the exterior (such as stained glass windows, Scottish dormers, turrets, unique pre-fabricated features on modern buildings, etc.)	20 points	0 points
Exceptional example of a particular architectural style; in order to score high in this category a structure need not be old or elaborately designed (a modern building that is unique or is a particularly good example of a particular style could score high in this category, as could a modest, relatively unornamented structure if it is a very good example of a particular style (such as a semi- detached coal company house)	50 points	15 points
Exterior is wood, clay brick or natural stone	10 points	0 points
Has been very substantially altered in recent years; most or all original features (dormers, windows, doors, verandahs, etc.) have been changed in size and/or style or have been removed	-25 points	0 points
Property is in a deteriorated state, requiring major repairs	-15 point	0 points
Presence of unique interior features (such as a Casavant Freres organ, exceptional interior wood work, unique light fixtures) - <i>points to be awarded only in cases where the building is open to the public on a regular basis (places of faith, theatres, public buildings)</i>	5 points	0 points
Cultural Significance		
Association of the property with the history of a particular religious or ethnic group in the CBRM	25 points	25 points
Association of the property with social or sports events within a community over a long period of time	25 points	25 points
*Total	165 points	110 points

*** It is intended that this scoring criteria will be used as a guide; it is not recommended that a specific score in each category would be required in order for registration to proceed. However, it is assumed that in order to be registered a property should score at least 50 points overall.**

Excerpt - Council Minutes - February 18, 2020

Request for Municipal Heritage Registration - Grand Narrows Waterfront – 415 Grand Narrows Drive, Grand Narrows

Motion:

Moved by Councillor Marshall, seconded by Councillor Eldon MacDonald, that Council initiate the process for registering the property located at 415 Grand Narrows Drive, Grand Narrows (PID 15606445), as well as the ferry dock infrastructure, as a Municipal Heritage Property.

Motion Carried.



To: CBRM Council

FROM: Karen Neville

**SUBJECT: Request for Municipal Heritage Registration
– Grand Narrows Waterfront (415 Grand
Narrows Drive, Grand Narrows)**

DATE: November 27th, 2020

In 1847, ferry service began between Iona and Grand Narrows. The ferry, which was operated by Alexander “Sandy” MacNeil and his son, Hector MacNeil, transported people, horses, cattle, and wagons. The next ferryman to operate were Dan “Dogan” MacNeil and his son, Dan Joe MacNeil in 1877. The Department of Highways took over ferry service in 1927.

With the construction of the Barra Strait Bridge and decommissioning of the ferry service between Grand Narrows and Iona in 1993, there was an opportunity to acquire the surplus land and buildings at the former ferry dock. Since acquiring the property (PID 15606445), the Grand Narrows Waterfront Development Society has revived the dock area to make the area more attractive for tourists, boaters, and fisherman (Attachment A). The property consists of the Ferryman’s Warehouse (warehouse, showers, office, and workshop), Ferryman’s Hall (restaurant and meeting facility), accessory buildings, parking area and beach, and dock facilities.

The Society is seeking assistance to carry out repairs to the existing infrastructure and establishing amenities, as a result, they are requesting the site be registered as a Municipal Heritage Property. While the dock has been refurbished, some of the old ferry dock’s full infrastructure is still intact (Attachment B). The Society wants the dock as the focal point of the site and believe that through a plaque, pictures, and a poster board, it will be the needed link to tell generations to come of the proud history of the location and the people who lived and worked there.

While many of the buildings on the property have undergone extensive renovations or are not original to the historic development, aspects of the old ferry dock infrastructure still exist. Due to the fact the many of the existing buildings are not be considered as a part of the criteria for registration, the property does not score high (Attachment C). That being said, the scoring criteria is intended to be used as a guide. Municipal Heritage Registration could apply to the property and the old ferry dock but not the other buildings on the property.

Heritage Advisory Committee

During the January 20th, 2020 Heritage Advisory Committee Meeting, the Heritage Advisory Committee passed a motion advising Council to initiate the process for registering this property as a Municipal Heritage Property. On February 18th, Council passed a motion to initiate the process for registration.

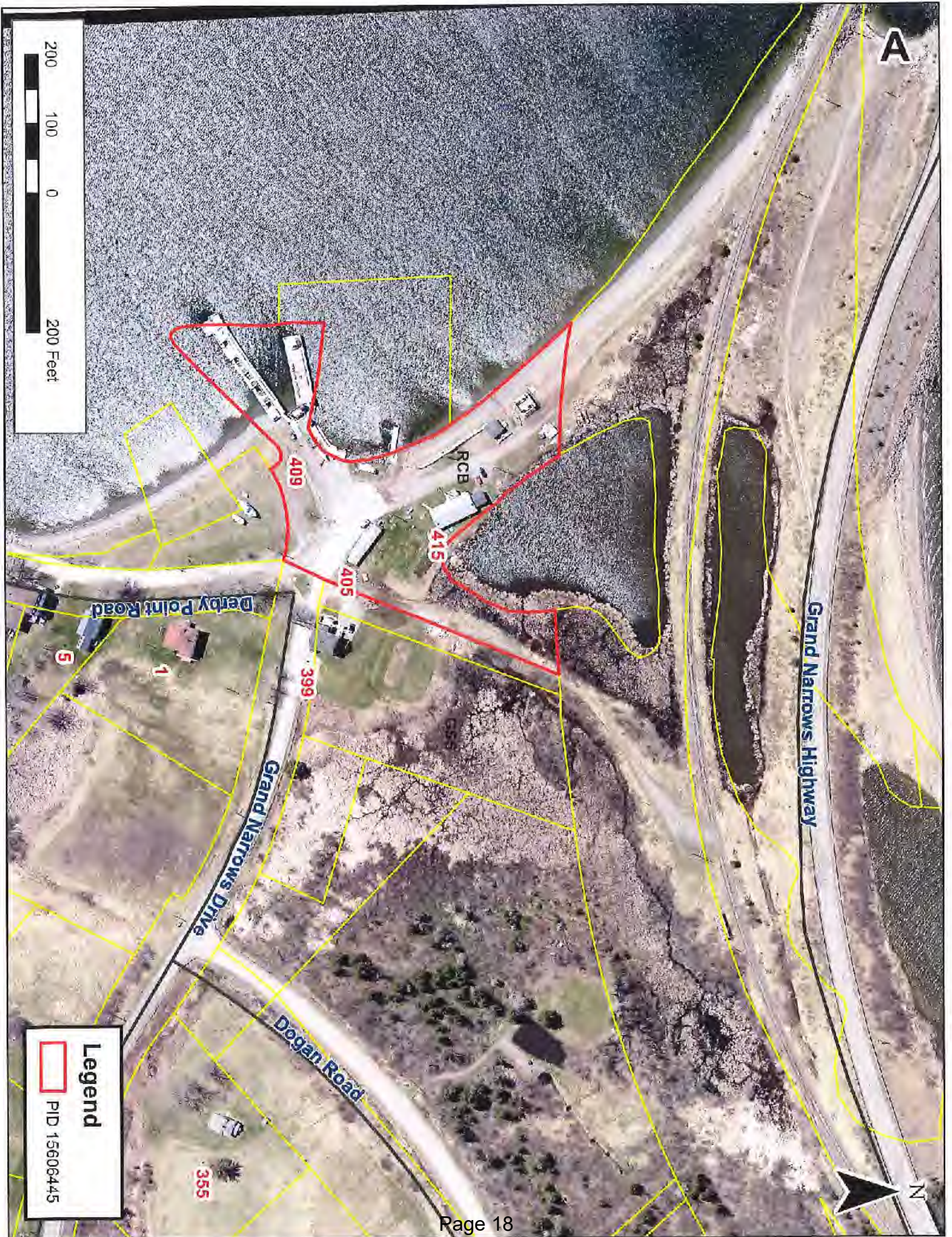
Heritage Property Act

In accordance with the *Heritage Property Act*, no registration shall take place until Council has given the owner of the property an opportunity to be heard. Notice of the recommendation to register this property was originally filed at the registry of deeds on February 21st, 2020 and notice was sent to the property owner on February 20th, 2020. However, the public hearing, which was scheduled for March 24th, 2020, was postponed due to COVID pandemic. Property owners were informed their request would be placed on agenda of the upcoming agenda after the Municipal election and were notified of their opportunity to provide comments during the Public Hearing on December 8th, 2020.

Recommendation

I recommend Council register the property of 415 Grand Narrows Drive, Grand Narrows (PID 15606445) as well as the ferry dock infrastructure as a Municipal Heritage Property.


Submitted by:**Originally Signed by****Karen Neville
Heritage Officer**



A



Legend

 PID 15606445



Property Requesting Registration: Grand Narrows Waterfront, Grand Narrows

Historic Significance		
Age of Property (ferry service began 1847, but many of the structures are not original to the property)	30 points	15 points
Association of the property with the community's economic, social, political, athletic or cultural history	20 points	20 points
Association of the property with a well-known person locally, provincially or nationally	10 points	0 points
Association of the property with a significant event in a community's history (such as incorporation of a former municipal unit, a famous labour dispute, a famous court case)	10 points	0 points
Architectural Significance		
Presence of rare or unique architectural features on the exterior (such as stained glass windows, Scottish dormers, turrets, unique pre-fabricated features on modern buildings, etc.)	20 points	0 points
Exceptional example of a particular architectural style; in order to score high in this category a structure need not be old or elaborately designed (a modern building that is unique or is a particularly good example of a particular style could score high in this category, as could a modest, relatively unornamented structure if it is a very good example of a particular style (such as a semi-detached coal company house)	50 points	0 points
Exterior is wood, clay brick or natural stone	10 points	0 points
Has been very substantially altered in recent years; most or all original features (dormers, windows, doors, verandahs, etc.) have been changed in size and/or style or have been removed	-25 points	-15 points
Property is in a deteriorated state, requiring major repairs	-15 point	0 points
Presence of unique interior features (such as a Casavant Freres organ, exceptional interior wood work, unique light fixtures) - <i>points to be awarded only in cases where the building is open to the public on a regular basis (places of faith, theatres, public buildings)</i>	5 points	0 points
Cultural Significance		
Association of the property with the history of a particular religious or ethnic group in the CBRM	25 points	0 points
Association of the property with social or sports events within a community over a long period of time	25 points	25 points
*Total	165 points	45 points

*** It is intended that this scoring criteria will be used as a guide; it is not recommended that a specific score in each category would be required in order for registration to proceed. However, it is assumed that in order to be registered a property should score at least 50 points overall.**

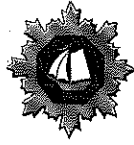
Excerpt - Council Minutes - February 18, 2020

**Request for Municipal Heritage Registration - Saint Joseph's Catholic Parish Church –
2735 Trout Brook Road, Albert Bridge**

Motion:

Moved by Councillor McDougall, seconded by Councillor Marshall, that Council initiate the process for registering Saint Joseph's Catholic Parish Church located at 2735 Trout Brook Road, Albert Bridge (PID 15341035) as a Municipal Heritage Property.

Motion Carried.



To: CBRM Council

FROM: Karen Neville

**SUBJECT: Request for Municipal Heritage Registration
– Saint Joseph's Catholic Parish Church
(2735 Trout Brook Rd, Albert Bridge)**

DATE: November 27th, 2020

Saint Joseph's Catholic Parish Church in Albert Bridge has served the pastoral, spiritual, and community needs of the Catholic people of Albert Bridge (formerly called Mira Ferry) since its construction in 1877. Due to its location high on a hill, the church is recognized as a visual landmark in the community (Attachment A).

The original construction of the building was that a simple design with elements of Scottish and Gothic building styles (Attachment B). In and around 1978 and 1979, the church underwent significant renovations. The building slides of the building were enlarged from its simple rural church style (Attachment C). Recent photos of the exterior of the church can be found in Attachment D.

Due to renovations, the church no longer retains the simple rural church architectural style; however, due to the age of Saint Joseph's Catholic Parish Church, Municipal Registration can be considered. The scoring criteria for this property can be found in Attachment E.

Heritage Advisory Committee

During the January 20th, 2020 Heritage Advisory Committee Meeting, the Heritage Advisory Committee passed a motion advising Council to initiate the process for registering this property as a Municipal Heritage Property. On February 18th, Council passed a motion to initiate the process for registration.

Heritage Property Act

In accordance with the *Heritage Property Act*, no registration shall take place until Council has given the owner of the property an opportunity to be heard. Notice of the recommendation to register this property was originally filed at the registry of deeds on February 21st, 2020 and notice was sent to the property owner on February 20th, 2020. However, the public hearing, which was scheduled for March 24th, 2020, was postponed due to COVID pandemic. Property owners were informed their request would be placed on agenda of the upcoming agenda after the Municipal election and were notified of their opportunity to provide comments during the Public Hearing on December 8th, 2020.

Recommendation

I recommend Council register Saint Joseph's Catholic Parish Church located 2735 Trout Brook Rd, Albert Bridge (PID 15341035) as a Municipal Heritage Property.

Submitted by:

Originally Signed by

**Karen Neville
Heritage Officer**

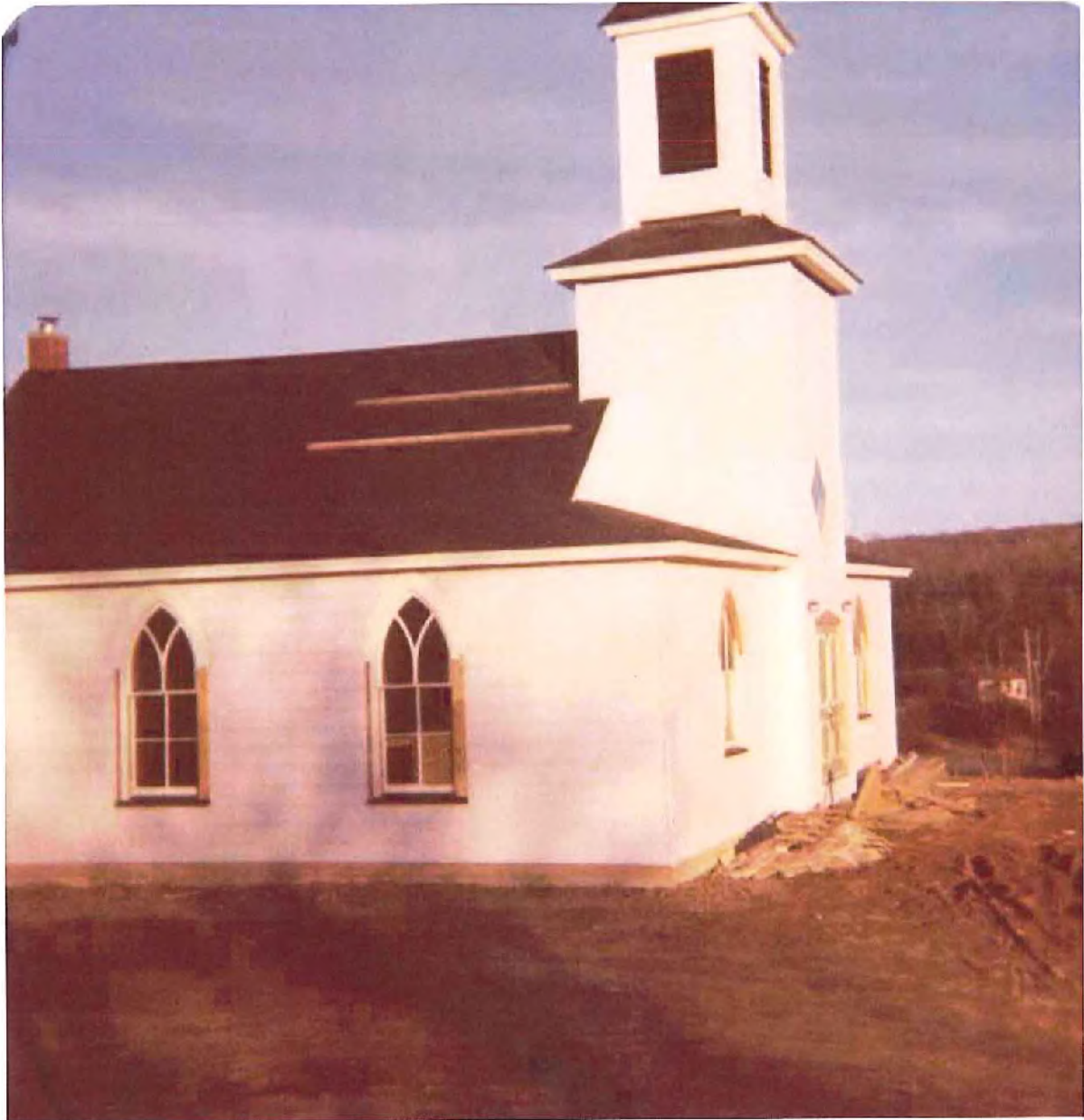
A





C









D



E

Property Requesting Registration: St. Joseph's Church, Albert Bridge

Historic Significance		
Age of Property	30 points	30 points
Association of the property with the community's economic, social, political, athletic or cultural history	20 points	0 points
Association of the property with a well-known person locally, provincially or nationally	10 points	0 points
Association of the property with a significant event in a community's history (such as incorporation of a former municipal unit, a famous labour dispute, a famous court case)	10 points	0 points
Architectural Significance		
Presence of rare or unique architectural features on the exterior (such as stained glass windows, Scottish dormers, turrets, unique pre-fabricated features on modern buildings, etc.)	20 points	10 points
Exceptional example of a particular architectural style; in order to score high in this category a structure need not be old or elaborately designed (a modern building that is unique or is a particularly good example of a particular style could score high in this category, as could a modest, relatively unornamented structure if it is a very good example of a particular style (such as a semi-detached coal company house)	50 points	25 points
Exterior is wood, clay brick or natural stone	10 points	0 points
Has been very substantially altered in recent years; most or all original features (dormers, windows, doors, verandahs, etc.) have been changed in size and/or style or have been removed	-25 points	-25 points
Property is in a deteriorated state, requiring major repairs	-15 points	0 points
Presence of unique interior features (such as a Casavant Freres organ, exceptional interior wood work, unique light fixtures) - <i>points to be awarded only in cases where the building is open to the public on a regular basis (places of faith, theatres, public buildings)</i>	5 points	0 points
Cultural Significance		
Association of the property with the history of a particular religious or ethnic group in the CBRM	25 points	25 points
Association of the property with social or sports events within a community over a long period of time	25 points	0 points
*Total	165 points	65 points

*** It is intended that this scoring criteria will be used as a guide; it is not recommended that a specific score in each category would be required in order for registration to proceed. However, it is assumed that in order to be registered a property should score at least 50 points overall.**

Excerpt - Council Minutes - February 18, 2020

Request for Municipal Heritage Registration - Bernie's Bakery – 12 Meadow Street, Whitney Pier

Motion:

Moved by Councillor MacLeod, seconded by Councillor Eldon MacDonald, that Council initiate the process for registering Bernie's Bakery located at 12 Meadow Street, Whitney Pier (PID 15136088) as a Municipal Heritage Property.

Motion Carried.



To: CBRM Council

FROM: Karen Neville

**SUBJECT: Request for Municipal Heritage Registration
– Bernie’s Bakery (12 Meadow Street,
Whitney Pier)**

DATE: November 27th, 2020

In 1925, at the age of 14, Bernie Kokoszka Sr. officially began his baking as a baker’s helper at the Oriental Baker in Sydney. Within two years he became head baker, replacing his teacher Felix Depenta, who retired. In 1939, Mr. Kokoszka established his own bakery which specialized in European brick hearth baked breads. The original bakery was destroyed by fire in 1954 after which a new bakery was built on Meadow Street. The oven in this bakery was an 18th century model, brick hearth oven designed by Bernie Kokoszka Sr.

On September 13, 1984, Bernie’s Bakery had the honour of having its bread blessed by Pope John Paul II in the traditional offering of “bread and salt”. This presentation was the first of its kind in Canada.

Simple in design, the bakery has retained its original character since its construction. Bernie’s Bakery is valued because it has significant cultural value for the community of Whitney Pier. Therefore, it is reasonable to consider this building for Municipal Heritage Designation.

A map showing the location of Bernie’s Bakery can be found in Attachment A. An historic photo of Bernie’s Bakery can be found in Attachment B. A more modern photo can be found in Attachment C. The scoring criteria for this property can be found in Attachment D.

Heritage Advisory Committee

During the January 20th, 2020 Heritage Advisory Committee Meeting, the Heritage Advisory Committee passed a motion advising Council to initiate the process for registering this property as a Municipal Heritage Property. On February 18th, Council passed a motion to initiate the process for registration.

Heritage Property Act

In accordance with the *Heritage Property Act*, no registration shall take place until Council has given the owner of the property an opportunity to be heard. Notice of the recommendation to register this property was originally filed at the registry of deeds on February 21st, 2020 and notice was sent to the property owner on February 20th, 2020. However, the public hearing, which was scheduled for March 24th, 2020, was postponed due to COVID pandemic. Property owners were informed their request would be placed on agenda of the upcoming agenda after the Municipal election and were notified of their opportunity to provide comments during the Public Hearing on December 8th, 2020.

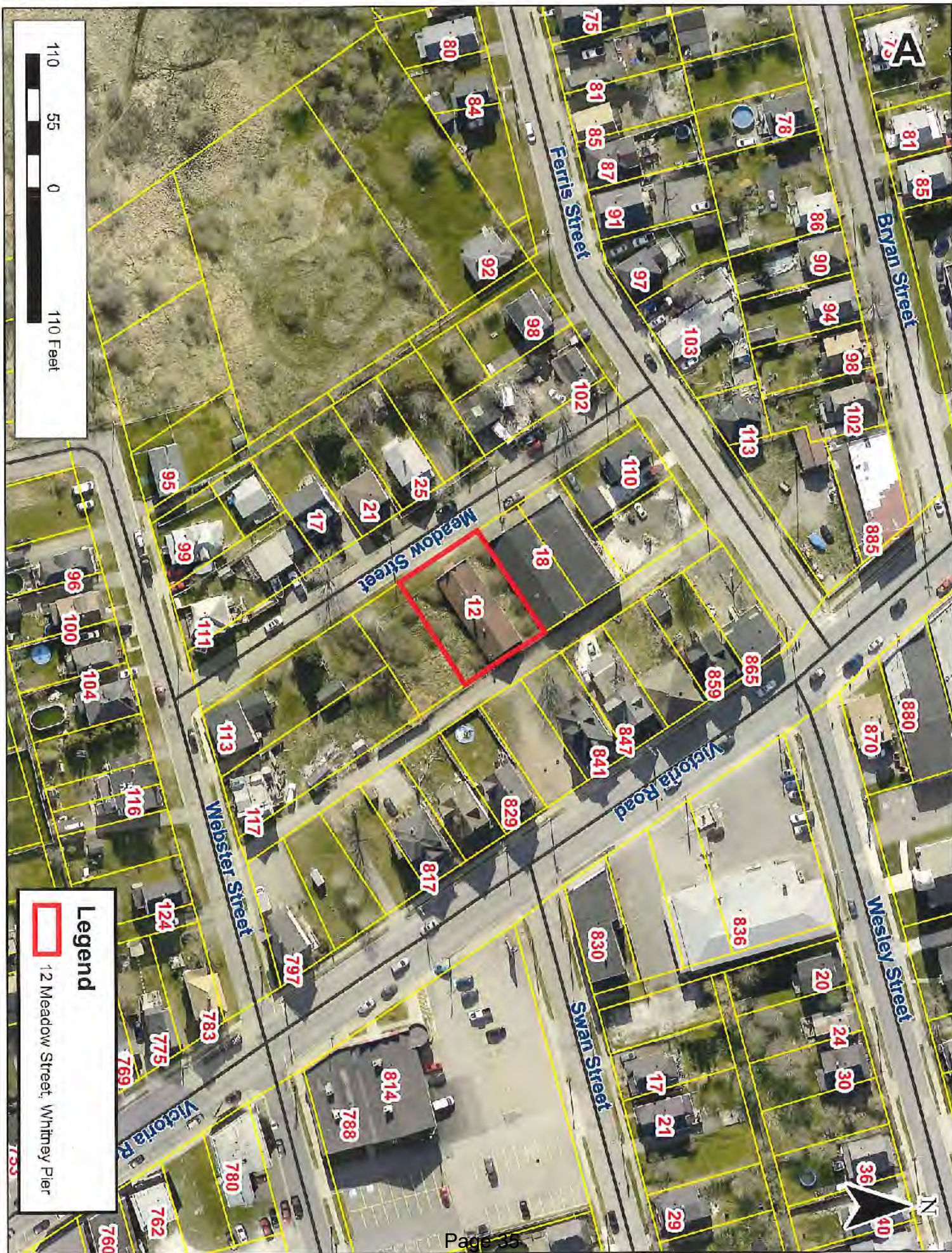
Recommendation

I recommend Council register Bernie's Bakery located 12 Meadow Street, Whitney Pier (PID 15136088) as a Municipal Heritage Property.

Submitted by:

Originally Signed by

**Karen Neville
Heritage Officer**



Legend

12 Meadow Street, Whitney Pier



C



D

Property Requesting Registration: Bernie's Bakery, Whitney Pier

Historic Significance		
Age of Property (original bakery 1939 – 81 years, new bakery 1954 – 66 years)	30 points	15 points
Association of the property with the community's economic, social, political, athletic or cultural history	20 points	20 points
Association of the property with a well-known person locally, provincially or nationally	10 points	0 points
Association of the property with a significant event in a community's history (such as incorporation of a former municipal unit, a famous labour dispute, a famous court case)	10 points	10 points
Architectural Significance		
Presence of rare or unique architectural features on the exterior (such as stained glass windows, Scottish dormers, turrets, unique pre-fabricated features on modern buildings, etc.)	20 points	0 points
Exceptional example of a particular architectural style; in order to score high in this category a structure need not be old or elaborately designed (a modern building that is unique or is a particularly good example of a particular style could score high in this category, as could a modest, relatively unornamented structure if it is a very good example of a particular style (such as a semi-detached coal company house)	50 points	0 points
Exterior is wood, clay brick or natural stone	10 points	8 points
Has been very substantially altered in recent years; most or all original features (dormers, windows, doors, verandahs, etc.) have been changed in size and/or style or have been removed	-25 points	0 points
Property is in a deteriorated state, requiring major repairs	-15 point	-15 points
Presence of unique interior features (such as a Casavant Freres organ, exceptional interior wood work, unique light fixtures) - <i>points to be awarded only in cases where the building is open to the public on a regular basis (places of faith, theatres, public buildings)</i>	5 points	5 points
Cultural Significance		
Association of the property with the history of a particular religious or ethnic group in the CBRM	25 points	25 points
Association of the property with social or sports events within a community over a long period of time	25 points	0 points
*Total	165 points	68 points

*** It is intended that this scoring criteria will be used as a guide; it is not recommended that a specific score in each category would be required in order for registration to proceed. However, it is assumed that in order to be registered a property should score at least 50 points overall.**



1

Recent History

- **The most dilapidated area in the CBRM**
- **Buildings were demolished**
- **Land didn't sell and was declared surplus**
- **Very visible Hell's Angels presence.**
- **Four murders, one kidnapping, one suicide and four incarcerations.**
- **All stores were closed.**
- **2 of 5 children living in poverty.**

2

**Successful Community Revitalization
Involves More Than Land Sale; It Begins
With The Right Philosophy**

**“We can’t expect much from the
people from that that area.”**

OR

**“What ever it takes, we’re going to
make a difference in that area and in
the lives the residents.”**

3

Social Factors That Shape Our Lives

Distal Factors: Communities with schools, churches, facilities, and programs that provide a sense of belonging, free of stress, abuse and fear, to reduce risk factors that contribute to the **Cycle of Triple Poverty** and the **Matthew Effect**.

Proximal Factors: Interpersonal relationships between parents, teachers and students, coaches, and mentors that provide positive learning experiences and build a sense of **acceptance and community pride**.

4

Poverty Penetrates The Brain

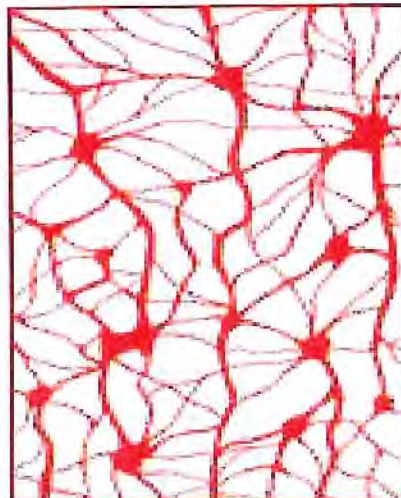
A child's reaction's to stress is set in the early years and has **life-long effects** on his/her mental and physical health.

Poor students can be identified by having fewer **dendrites** and by exhibiting **more anxiety, hyper-vigilance and paranoia**.

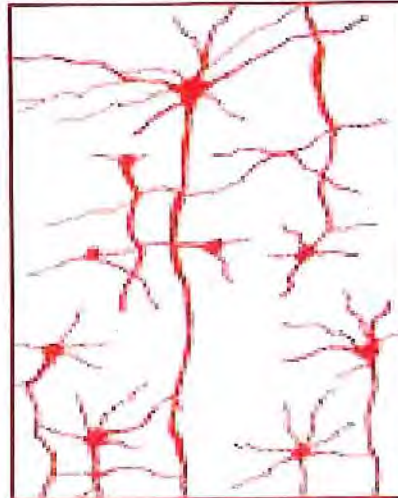
This is because **stress hormones cause pruning** in some places in the brain and **expansions** in others. (The same pattern that is found in soldiers suffering from **post-traumatic stress syndrome**).

5

Brain cell connections



section of a
stimulated brain



section of an
unstimulated brain

6

Low {EDI} Students...likely males, from single parent or low-income families Suffering from Triple Poverty

Economic Poverty: The Poverty of Exclusion

Stress Induced Poverty

ACE's: Neglect, frequent moves, dependency, abuse; violence, fear, yelling

Literacy [Word] Poverty

Few books in home, weak vocabulary & schema
Gr. 4 Reading Slump, bigotry of low expectations, lose of hope, dreams die

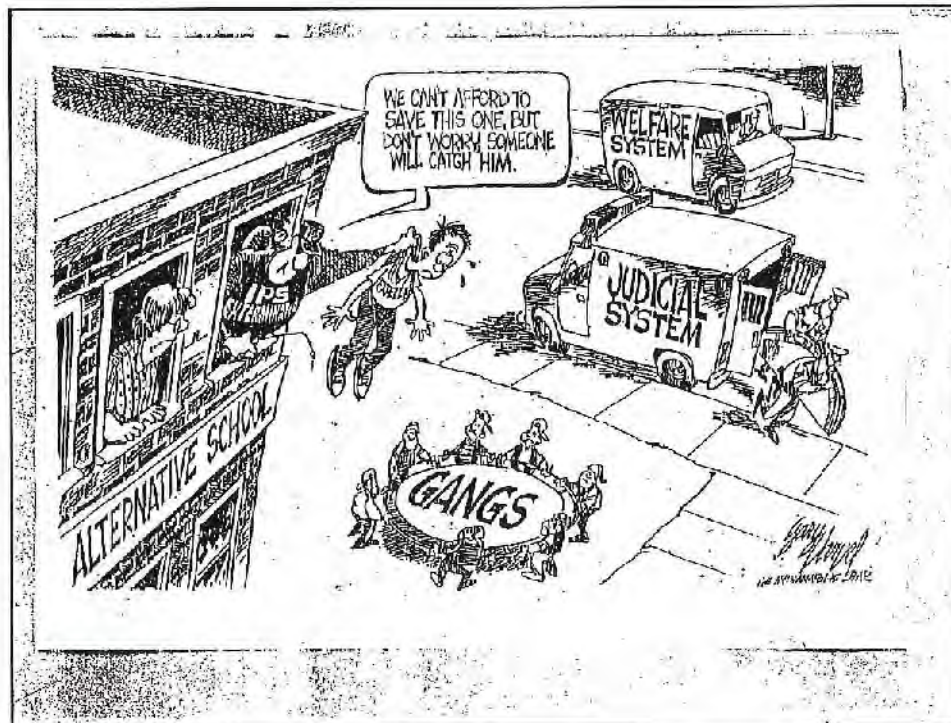
And the production of 3rd world Canadians begins!

Door of Equal Opportunity



NOTE: Illustration from "Readiness 2000: Retaining Risk and Restoring Hope" by S. L. Rogan, 1998, *For Dads: Kappan*, 77.

7



8

Partnerships Established

Warden United Church

Cletus' Convenience Store

Town Day Care Center

Affordable Housing and Renovation

The Good Food Bus

Angela Housten {TALO}

9

Community Projects Include

A Community Garden

New Aberdeen Days

Snow Sculpture and Carroling

Fuel Assistance

The Good Food Bus

Community Newsletter

10



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12



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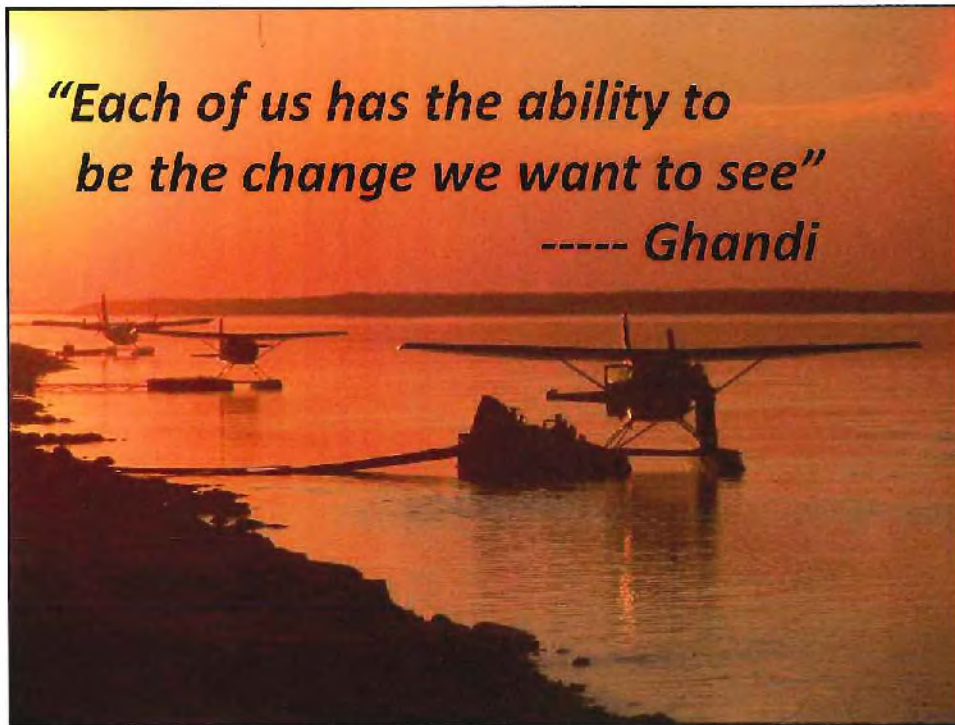
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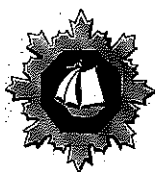
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18



19



CBRM

A Community of Communities

ISSUE PAPER

TO: Mayor and Council

FROM: Sheila Kolanko – Property Manager

SUBJECT: Request from New Aberdeen Revitalization Affordable Housing Society
PID 1S440001 – Seventh Street, Glace Bay
(Vacant land)

DATE: December 8th, 2020

REQUEST:

CBRM is in receipt of the letter, received October 30th, 2020 (Attachment “A”) from the New Aberdeen Revitalization Affordable Housing Society requesting CBRM convey a parcel of land for consideration \$1.00. The parcel is identified in the Provincial Land Registry as PID 15440001 and outlined in red on the map attached herein. (Attachment B).

BACKGROUND INFORMATION:

The Society has developed a working relationship with the CBRM with an understanding that if the Society entice families to invest in residential development within the New Aberdeen area, CBRM would entertain conveying surplus lands to the Society for \$1.00. The property is currently listed in CBRM’s inventory as surplus to the needs of the municipality.

The Society has been contacted by individual who currently resides in the CBRM and wishes to move to the New Aberdeen area. The Society has secured the sale of the subject property provided CBRM agrees to convey the land for nominal consideration. The proposed purchaser wishes to purchase a new mini home and locate it on the property. The Society has confirmed they secured a deposit.

The planning department has confirmed the property is currently zoned to permit a mobile home on the property subject to applicable provisions of the Land Use By-Law and issuance of a building development permit. The society has received interest from other parties seeking to place similar mini/mobile homes on the properties. Staff deem this will have a very positive impact on the redevelopment to this area.

The Municipal Government Act permits municipalities to sell at a price below market value to a nonprofit organization that Council considers to be carrying on an activity that is beneficial to the Municipality.

MUNICIPAL GOVERNMENT ACT

Sale or lease of municipal property

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

We have been advised by Paul Burt, Manager of Buildings and Planning & Licensing Laws that he has been in regular contact with the Society and their recent activities. He has confirmed that he fully supports this request and the positive work of the Society.

Recommendation

Staff recommends to Council to approve a motion to convey the property identified herein as PID 1S440001 to the New Aberdeen Revitalization Society for \$1.00. The conveyance shall be subject to application for a building permit within One (1) year. All costs will be the responsibility of the Society.

Respectively Submitted by:

ORIGINAL SIGNED BY

Sheila Kolanko
Property Manager

ATTACHMENT "A"

October 30, 2020

To whom it may concern,

I'm writing on behalf of the New Aberdeen Revitalization Society. The society works to sell vacant land in the New Aberdeen area of Glace Bay in an effort to revitalize the community. Work is currently underway on two previously sold lots.

The society has secured a sale for PID # 15440001 on Seventh Street. Our asking price is \$3000; which will cover our costs and any money left will be used for community events or projects.

The buyer has paid a deposit and would like to put a mobile home on the land.

We ask that the municipality convey PID # 15440001 to the New Aberdeen Revitalization Society at a cost of \$1.00 so we can complete the sale.

Thank you,

Jennifer Ludlow

Chair, New Aberdeen Revitalization Society

ATTACHMENT "B"





CBRM

A Community of Communities

Cape Breton Regional Municipality

MEMO

Date: November 17, 2020
To: Mayor and Council
From: Jennifer Campbell, CPA, CA Chief Financial Officer
Re: Mandatory Policy Reviews

It is a legislative requirement that certain policies be reviewed for re-adoption or amendment following every regular municipal election. These policies are as follows:

MGA	FRAM	CBRM Policies
23(4)	3(3)(b)(ii.)	Travel Expense Policy for Elected Officials; Travel Expense Policy for Staff
23(5)	3(3)(c)(ii.)	CBRM Hospitality Policy
44	3(5)(c)(v.)	Audit Committee Policy

Each of these policies is attached to this memo for reference, with proposed amendments highlighted in yellow. A presentation of the legislative requirements for each, and how they integrate into CBRM policy has been prepared to educate and guide Council in their review process.

Staff request Council approve/re-adopt the Travel, Hospitality, and Audit Committee policies as presented.

Sincerely,

Jennifer Campbell, CPA, CA Chief Financial Officer



CAPE BRETON
REGIONAL MUNICIPALITY

Mandatory Policy Review

- Hospitality Policy
- Travel Expense Policies
- Audit Committee Policy

1

Cape Breton Regional Municipality MGA – S. 23(7)

“By the January 31st immediately following a regular election held under the *Municipal Elections Act*, the council shall review the expense and hospitality policies and, following a motion by the council, either re-adopt the policies or amend one or both of the policies and adopt the policies as amended.”

2

2



CAPE BRETON
REGIONAL MUNICIPALITY

Mandatory Policy Review

- Hospitality Policy
- Travel Expense Policies
- Audit Committee Policy

3

Cape Breton Regional Municipality Hospitality Policy

Requirements (s. 23(5)):

- Establish eligible expenditures (including alcohol)
- Establish the approval process for authorizing expenditures
- Establish scope and applicability
- Comply with regulations (FRAM):
 - * *Prohibit a person from authorizing his/her own claim*
 - * *Require pre-authorization*
 - * *Claim submission/support*
 - * *Reporting/disclosure*
- * *Additional regulations imposed under FRAM*

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Cape Breton Regional Municipality Hospitality Policy

Establish eligible expenditures (including alcohol)

- *Serving of Alcohol*
 - Acceptable only for reasons of diplomacy, protocol, business development or promotional advocacy
 - Prior approval by CAO required
 - Requirement to act responsibly in:
 - *the use of public funds*
 - *the care and well being of all persons*
 - Demonstrate good judgement in reasonableness of quantity and expense of alcoholic beverages
 - If alcohol is provided, food must be served

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Cape Breton Regional Municipality Hospitality Policy

Establish the approval process for authorizing expenditures

- Signing authority – CAO (or CAO's designate)
 - (exception – Mayor approves CAO's)
- Preapproval required for events where costs are to exceed \$500
 - Rationale/purpose
 - # of attendees and their affiliations
 - Reason for providing alcohol (if applicable)
 - Estimated itemized costs
- Must demonstrate value and benefit in relation to cost
- If prior approval was not obtained, explanation as why prior approval was not possible.

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Cape Breton Regional Municipality Hospitality Policy

Establish scope and applicability

- Reception, ceremony, conference or other event that involves hosting individuals from outside CBRM.
 - Hosting foreign dignitaries
 - Engaging in official public matters with representatives from other gov'ts, business, industry, labour or community leaders.
 - Sponsoring/hosting conferences, ceremonies, recognition events.
 - Other as approved by CAO, their designate or Council

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Cape Breton Regional Municipality Hospitality Policy

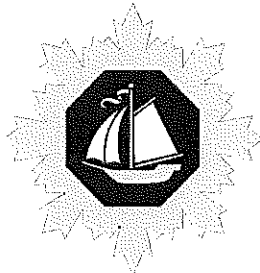
- Comply with regulations
 - ✓ *Prohibit a person from authorizing his/her own claim*
 - ✓ *Require pre-authorization*
 - *Claim submission/support*
 - A copy pre-approval
 - Names/titles of guests
 - Business objective of expense
 - Detailed accounting and itemized receipts
 - *Reporting/disclosure*
 - Hospitality expense reports posted online with 90 days of each fiscal quarter
 - Annual summary report filed with DMAH by Sept 30

Claims will only be approved if:

- Consistent with policy
- Necessary and justified
- Documentation appropriate

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CAPE BRETON
REGIONAL MUNICIPALITY

Mandatory Policy Review

- Hospitality Policy
- Travel Expense Policies
- Audit Committee Policy

9

Cape Breton Regional Municipality Travel Expense Policy – Elected Officials

Requirements (s. 23(4)):

- Prohibit claims for alcohol by individuals (s. 3(viii)(5))
- Establish approval process for authorizing expenditures (s. 2(e), 2(g), 2(i), 2(k); 3(iii)(2); 3(iv)(5), 5 (b)(ii), 5(c)(i)(2)),
- **Use of corporate credit cards**
- Establish applicability to reportable individuals (*FRAM extends this to all municipal employees*) (s. 2)
- Comply with regulations (FRAM):
 - * Outline individual responsibility (s. 2, s. 5)
 - * Establish reimbursable expenses and restrictions (s. 3(i) – (viii))
 - * **Prohibit reimbursing expenses for those not reportable or not employees of the Municipality**
 - * Prohibit expenses submitted on behalf of others (s. 2 (i))
 - * Claim submission/support including form, per diems, and business purpose (s. 5(a)-(c))
 - * Advances (s. 3(vii); 5(b))
 - * **Consequences for fraudulent irregularity, misuse or misappropriation**
 - * **Policy/process for reporting suspicious activity/misuse of funds**
 - * Reporting/disclosure (s. 3)

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Cape Breton Regional Municipality Travel Expense Policy – Elected Officials

1. Legislative Authority

- This policy derives its authority from Section ~~65(r)~~ and ~~(s)~~-23(3) and (4) of the Municipal Government Act

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Cape Breton Regional Municipality Travel Expense Policy – Elected Officials

2. Statement of Policy

- Reimbursement for reasonable and necessary expenses incurred on official municipal business
- Mileage to be reimbursed at the \$/km rate set by Council
- Other expenses to be reimbursed on an actual costs basis or per diem rate set by Council
- Detailed invoices/receipts required
- Subject to review/internal audit verification
- Subject to budget restrictions
- CAO to pre-approve travel outside of Canada
- Claims for travel to include destination, kms, and dates.

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Cape Breton Regional Municipality Travel Expense Policy – Elected Officials

2. Statement of Policy (continued)

- Non-local travel budget for conferences/meetings allotted by assignment and are personally accountable for usage of funding.
- FCM/NSFM convention attendance limited to ½ of council membership, with priority given to council members not attending in the previous year.
- Non-budgeted travel may be authorized by the Mayor when deemed necessary (ie. due to an unforeseen event), despite lack of individual councillor's budget.

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Cape Breton Regional Municipality Travel Expense Policy – Elected Officials

3. Travel while on municipal business

Airfare

- Booked using most efficient/direct route
- Differentials from excursion rate to be justified/approved.
- Business class prohibited unless continuous air travel >9 hours.
- Upgrades are a personal expense unless physical requirement
- Limit of 1 baggage fee
- Flight passes are an advance; use is reportable within 10 days of travel.

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Cape Breton Regional Municipality Travel Expense Policy – Elected Officials

3. Travel while on municipal business (continued)

Lodging

- Reimbursed on completion of travel
 - (direct-bill option usually available)
- Standard room/double occupancy only
- Halifax reservations shall be at the hotel with a negotiated price agreement in effect as of the date of travel
- Costs for accompanying guests are not reimbursable
- Per diem rate of \$40/night is available in lieu of hotel accommodation for overnight non-local travel

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Cape Breton Regional Municipality Travel Expense Policy – Elected Officials

3. Travel while on municipal business (continued)

Meals

- Reimbursed on a per diem basis
 - CAO may approve exceptions – receipts required
- Breakfast only eligible if departure from residence is 1 hour before recognized time for start of work day
- Dinner not eligible if back at residence by 6:30pm
- Per diems not claimable for meals provided

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Cape Breton Regional Municipality Travel Expense Policy – Elected Officials

3. Travel while on municipal business (continued) Kilometer Allowance (local)

Eligible	Ineligible
Council/Committee Meetings	Political activities associated with elections
Board meetings where councillor was appointed by Council	Meetings with constituents/complainants
Public hearings/public meetings	Board meetings where councillor was not appointed by Council
Council workshops/training/conventions	Travel related to unofficial business
Meetings with reps from other gov'ts	
Municipal hosted events	
Public events where invited as a member of council	

- Reimbursed on a per/km basis from lesser of place of work or personal residence
- Consideration may be granted by CAO for other justifiable situations

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Cape Breton Regional Municipality Travel Expense Policy – Elected Officials

3. Travel while on municipal business (continued) Kilometer Allowance (non-local)

- Reimbursement cannot exceed cost of round trip airfare at economy rate, plus car rental/taxi fare
- Car pooling encouraged
- Direct/economical route reimbursement only

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Cape Breton Regional Municipality Travel Expense Policy – Elected Officials

3. Travel while on municipal business (continued)

Vehicle rentals

- Encouraged when more cost effective than per diem
- Use agency with active price agreement
- Eligible if other ground transportation is not available/reliable
- Two or more travelling for same purpose - shared rentals/car pooling encouraged
- Compact/economical vehicles only (exception if 3 or more travelling together)

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Cape Breton Regional Municipality Travel Expense Policy – Elected Officials

3. Travel while on municipal business (continued)

Parking fees – eligible with receipt

Travel advances

- Only issued for overnight stays and calculated at >\$200.
- Require reconciliation through claim submission within 10 days of return
- Unused portion to be repaid

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Cape Breton Regional Municipality Travel Expense Policy – Elected Officials

3. Travel while on municipal business (continued)

Non-allowable items

- Claims for loss of personal effects
- Medical/hospital treatment
- Purchase of luggage, clothing, other personal items
- Personal services (valet/laundry service*)
 - * Laundry a reasonable expense if travel duration >1 week.
- Fines (parking tickets/traffic violations)
- Additional costs for non-council member accompaniment
- Alcohol

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Cape Breton Regional Municipality Travel Expense Policy – Elected Officials

4. Other

- Expenses to be split amongst individuals (not combined)
- Detailed receipts required (not debit/credit receipts)
- **Expenses incurred by non-municipal officials will not be reimbursed unless approved in advance by CAO.**
- **Eligible travel expenses may be purchased on corporate credit card, so long as the purchases are consistent with this policy and may not be used for cash advances or personal expenses.**

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Cape Breton Regional Municipality Travel Expense Policy – Elected Officials

5. Reporting Requirements (S.65A S.65D)
 - travel, meals, training and education posted quarterly (within 90 days)
 - Annual report for reportable individuals filed with the province by Sept 30.
6. Review Requirements
 - Policy to be reviewed by January 31 following any regular election.

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Cape Breton Regional Municipality Travel Expense Policy – Elected Officials

7. Procedures
 - **Reservations**
 - Council assistant will coordinate all reservations for air travel, accommodation, rental vehicles
 - **Travel Advances**
 - Submitted to Finance through Council assistant and approved by CFO
 - Will not be processed/released earlier than 5 days prior to travel date.
 - **Expense Claims – Local**
 - To be submitted monthly on 1st business day of month through Council Assistant

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Cape Breton Regional Municipality Travel Expense Policy – Elected Officials

7. Procedures (continued)
- **Travel Reimbursement**
 - To be submitted through the Council Assistant on the 1st and 15th of each month.
 - CAO (or designate) approves Mayor's; CAO or CFO (or designate) approves Council
 - **Claims only reimbursed when:**
 - Claim is consistent with policy
 - Expenses claimed were necessarily incurred in the performance of municipal business
 - Appropriate receipts are provided and support the claim, and claim documentation is appropriately filed.
 - In considering an expense claim for payment, the CAO, CFO or designate may request additional explanations or justifications from the claimant and may refuse to approve any claim or expense they deem as unreasonable or not in compliance with this policy.

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Cape Breton Regional Municipality Travel Expense Policy – Elected Officials

8. **Fraud, misuse or misappropriation of municipal funds**
- Fraudulent irregularity, misuse or misappropriation of funds may result in disciplinary or legal action.
 - Suspicious activity and potential misuse of funds shall be reported to Council for determination of further action.

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Cape Breton Regional Municipality Travel Expense Policy – Elected Officials

9. Authorization Levels

- *Section added summarizing authorization levels:*

<u>Claimant</u>	<u>Authorized Signatory</u>
Mayor:	CAO or designate
Council:	CAO, CFO or designate
Travel outside Canada:	CAO

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Cape Breton Regional Municipality Travel Expense Policy – Elected Officials

10. Meal Per Diem and Kilometer Allowance

- Per diem and km rates follow NSFM, adjusted annually on April 1.
- Per diem for incidentals only available on dates for overnight accommodations in hotels.
- Per diems for US travel are the same as in Canada, but paid in US funds.

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Cape Breton Regional Municipality FRAM – S. 3(5)(c)(v.)

“By January 31st immediately following a regular election council shall review the audit committee policy; either re-adopt or adopt an amended policy.”

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Cape Breton Regional Municipality Audit Committee Policy

Requirements (s. 44):

- Detailed review of financial statements with auditor
- Evaluate internal controls (management letter) with auditor
- Review conduct and adequacy of audit
- Other items arising from audit that require investigation
- Other items deemed to be the duties of the audit committee
- Other items requested by Council

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Cape Breton Regional Municipality Audit Committee Policy

Requirements (s. 44): (continued)

- Meet at least twice per year
- Must include a minimum of 1 citizen at large
 - *If this requirement is not met, committee shall continue to meet and perform its duties but must continue to advertise for the position at least once every 6 months until filled.*
- FRAM: minimum of 3 committee members
 - Minimum of 1 member have a financial designation or relevant financial management experience.
 - Complete audit committee training

CBRM's policy
requires 2!

CBRM requires 7!

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Cape Breton Regional Municipality Audit Committee Policy

CBRM'S Policy:

1.0 Purpose

The Audit Committee assists Municipal Council in fulfilling its oversight responsibilities relating to finance and audit matters delegated to management by Council. In particular, the Committee assists Council by reviewing:

- a. Key financial information that will be provided to the Province or made public;
- b. External and/or internal audit activities
- c. The system of internal controls, risk management and financial information technology;
- d. Cash and investment management activities;
- e. Insurance coverage and significant risks and uncertainties;
- f. Financial Condition Indicators.

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Cape Breton Regional Municipality Audit Committee Policy

CBRM'S Policy:

2.0 Scope

- all serving members of CBRM's Audit Committee

3.0 References – MGA (S.44)

4.0 Definitions

- Independent: not an employee, council member or immediate family, or an employee of an agency funded in whole or part by CBRM.

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Cape Breton Regional Municipality Audit Committee Policy

5.1 Composition

- Independent, financially literate members, with knowledge of CBRM's operations, economics and financial risks, who are willing to challenge management when necessary.
- oversight function of committee vs management of operations
- 7 members
 - Deputy mayor (Chair) + 4 council members
 - 2 citizen appointees
 - CBRM residents
 - professional accounting designation
 - 2 year terms (rotating in opposite years)
- All members serve without pay

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Cape Breton Regional Municipality Audit Committee Policy

5.1 Composition (continued)

5.1.4 Citizen appointments will serve 2 year terms and will rotate off in opposite years to maintain continuity. In the first year, or in any year where both positions are vacated at or prior to term expiry, one of the members at large will sit for a two year term with an option to extend for an additional 1 year term.

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Cape Breton Regional Municipality Audit Committee Policy

5.2 Audit

- Review qualifications, independence, quality of service, performance and fees of auditors annually
- Recommends appointment of auditor to Council
- Review with management and/or auditors:
 - Audited financial statements and recommend approval to Council
 - Management letter and recommend any changes to Council
 - Other matters arising from the audit or requested by council
 - Fraud or illegal/unethical acts/transactions
 - Reasonableness of reportable travel and hospitality expenses

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Cape Breton Regional Municipality Audit Committee Policy

5.3 Finance & Risk Management (continued)

- Monitoring of current financial results and forecasts
- Review financial policies, internal controls, use/adequacy of surplus funds
- Adequacy of insurance coverage
- Periodically assess banking services and make recommend changes to council

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Cape Breton Regional Municipality Audit Committee Policy

5.3 Administration

- Staff support provided by CAO, CFO
- Chair, CAO, CFO set meeting agenda
- Shall meet at least twice per fiscal year (or more often as called by the Chair or as deemed necessary)
 - May meet with auditors without staff
 - initiated by either committee or auditor
- May call on subject matter experts to assist with committee business

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Cape Breton Regional Municipality

Hospitality Policy

Policy Statement

1. The **Municipality** recognizes that hospitality-related activities are, at times, necessary and legitimate expenses supporting the effective conduct of government business and for reasons of diplomacy, protocol, business development or promotional advocacy.
2. The offering of hospitality will be done in such a manner so as to reflect the prudent stewardship of public funds. This policy safeguards the appropriate use of public funds through the establishment of uniform standards and procedures respecting Council member, Chief Administrative Officer (“CAO”) and **Municipality** employee hospitality claims.

Policy Objectives

3. To provide direction and guidance with respect to the appropriate expensing of necessary hospitality expenses that support the **Municipality**’s objectives.
4. To ensure hospitality is offered in an accountable, economical and consistent manner in the facilitation of government business and/or for reasons of diplomacy, protocol, business development or promotional advocacy.
5. To ensure taxpayers’ dollars are used prudently and responsibly with a focus on accountability and transparency.

Hospitality and Hospitality Events

6. A hospitality event is a reception, ceremony, conference, or other event that involves hosting individuals from outside the **Municipality**. Hospitality may be offered under the following circumstances in accordance with this policy:
 - (1) Hosting foreign dignitaries;
 - (2) Engaging in official public matters with representatives from other governments, business, industry or labour leaders, or other community leaders;
 - (3) Sponsoring or hosting conferences;
 - (4) Hosting ceremonies / recognition events; and
 - (5) Other official functions, as approved by the CAO, their designate or Council.

Signing Authority

7. The following are the Signing Authorities for the positions referred to, and shall be responsible for administering this policy with respect to the individuals in those positions:

Position	Signing Authority
Member of Council	CAO or designate
CAO	Mayor or designate
Directors and Senior Staff	CAO or designate

8. A Signing Authority may designate a second signing authority. The designation of a secondary signing authority shall be in writing and shall state the name and position of the designate.
9. A Signing Authority is prohibited from authorizing payment of hospitality expenses incurred on their own behalf.

Prior Authorization

10. Subject to this policy, all hospitality events which costs are expected to exceed \$500 require prior authorization.
11. A request for prior authorization for hospitality events requires the following information:
- a) rationale/purpose of the event;
 - b) estimated numbers of attendees and their respective affiliations;
 - c) if alcohol is to be provided at the event, the reasons that the provision of alcohol is appropriate and warranted in the circumstances;
 - d) estimated itemized costs including gratuities and supplementary expenses.
12. Requests for hospitality events shall be reviewed by either the CAO or their designate who shall consider the value and benefit of the proposed event in relation to its cost in deciding whether to approve the hospitality event.
13. In instances where a hospitality event has been held without prior approval, claims for reimbursement must provide the details outlined above and also include a document outlining the reasons prior approval was not possible.

Serving of Alcohol

14. While the standard for hospitality is the provision of non-alcoholic beverages, the provision of alcohol in the context of hospitality for reasons of diplomacy, protocol, business development or promotional advocacy is deemed an acceptable expense in limited circumstances. Any request for approval to serve alcohol at a hospitality event must have prior approval by either the CAO or their designate.

15. The **Municipality**, its employees and members of Council are expected to act responsibly in the use of public funds and in the care and well-being of themselves, other employees and their respective guests with respect to the serving of alcohol.
16. The **Municipality** will demonstrate good judgment in the reasonableness of the quantity and expense of alcoholic beverages offered to guests.
17. If alcohol is provided at a hospitality event, food must be served.

Claims for Reimbursement of Hospitality Expenses

18. Claims for reimbursement of hospitality expenses must be submitted on the form provided by the **Municipality** and shall be signed by the Claimant.
19. Hospitality expense claims must include the following:
 - (1) A copy of the signed prior authorization for the hospitality event for which the expense was incurred;
 - (2) The names and positions of the guests at the hospitality event;
 - (3) The business objective for the expense;
 - (4) A detailed itemized receipt for the expense.
20. In instances where prior approval of the hospitality event was not possible, the hospitality expense claim must also provide the information required in paragraph [11] and an explanation of why prior approval was not possible.
21. If no receipt is available for a hospitality expense, a written attestation signed by the Claimant must be submitted to explain why the receipt is unavailable, and a description itemizing and confirming the expense must be provided. Debit or credit card transaction records are not acceptable as receipts.
22. Hospitality expenses incurred by one individual on behalf of another must be attributed to the individual for whom those expenses were incurred.
23. No hospitality expense claim shall be paid unless the claim is first approved for payment by those noted in this policy as having signing authority to approve the claim. Before approving an expense claim, a Signing Authority must ensure that:
 - (1) the claim is consistent with this policy;
 - (2) the expenses claimed were necessarily incurred in the performance of municipal business;
 - (3) appropriate receipts are provided to support the claim, and that the claim documentation is appropriately filed;

- (4) the expenses claimed have appropriate justification;
24. In considering a hospitality expense claim for payment, a Signing Authority may request additional explanations, documentation or justification from the claimant, and may refuse to approve any claim or expense which did not have prior authorization and that the Signing Authority decides is unreasonable or not in compliance with this policy.

Reporting Requirements

25. Pursuant to s. 65A of the *Municipal Government Act*, the CAO shall ensure that the **Municipality** does the following:
- (1) Within ninety (90) days of the end of each fiscal quarter, prepares and posts a hospitality expense report on the **Municipality** website that describes all of the hospitality expenses incurred by the **Municipality**, including purchases of alcohol, during the quarter;
 - (2) By September 30th of each year, prepares and files with the Minister of Municipal Affairs an annual summary report that summarizes the hospitality expense reports for the preceding fiscal year, that is compliant with the requirements of the Department of Municipal Affairs and the requirements set out in the Financial Reporting and Accounting Manual.

Review Requirements

26. By the January 31st immediately following a regular election held under the *Municipal Elections Act*, Council shall review this policy and, following a motion by Council, either re-adopt or amend the policy.

Travel Expense Policy for Elected Officials

1. Legislative Authority

- 1) This policy derives its authority from Section 65(r) and (s) 23(3) and (4) of the *Municipal Government Act* of the Province of Nova Scotia.

2. Statement of Policy

- 1) It is the policy of the municipality to reimburse elected officials for reasonable and necessary expenditures incurred on official municipal business.
- 2) Actual kilometers travelled will be reimbursed at the kilometer rate set by Council or the appropriate committee.
- 3) All other allowable expenses are on an actual cost basis; or per diem rate set by Council or the appropriate committee.
- 4) Claims for reimbursement of actual travel expenses, other than for kilometers or per diems, must be accompanied by detailed invoices and/or receipts showing proof of payment with all taxes detailed.
- 5) All expense claims are subject to review and internal audit verification.
- 6) Travel is subject to budget restrictions.
- 7) Any travel outside of Canada must be approved in advance by the Chief Administrative Officer ("CAO").
- 8) The purpose of the travel, destination, kilometers (if applicable) and dates must be recorded on the expense claim form.
- 9) The distribution of travel funds for non-local conferences and meetings will be allotted in the following manner:
 - (a) Each member of Council will be assigned an annual budget based on past experience and available budget. Each member of Council must be personally accountable for the usage of this funding and must make travel decisions based on their individual total budget available.
 - (b) FCM/NSFM convention fund entitlement is authorized by Council. Delegates attending the annual FCM convention shall not exceed one half of council membership, noting that priority will be given to Council members who have not attended the conference in the previous year.

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- (c) Emergency Travel – Non budgeted travel will only be authorized by the Mayor when it is deemed necessary to have Council representation present at some unforeseen event, despite the lack of individual councillor(s) budget.

3. Travel While on Municipal Business

1) Airfare

- (a) Air travel should be booked at the advanced purchase excursion rates on commercial airlines using the most efficient and direct route.
- (b) Any differentials from the excursion rate or stop-over costs must be explained and approved on the expense claim when submitted.
- (c) Where available, business/executive class air travel shall be authorized where continuous air travel exceeds nine hours. Continuous air travel starts at the scheduled flight departure time and ends with the arrival at destination terminal or with an overnight stop or layover equivalent to an overnight stop.
- (d) For all other travel, airfare upgrades shall be at the personal expense of the claimant unless there are ergonomic necessities attributable to physical requirements of the employee including, but not limited to, wheelchair accessibility. Reimbursement for upgrade costs must be received at the time of billing.
- (e) Additional charges for baggage fees shall be limited to 1 item per claimant unless authorized in advance.
- (f) The purchase and use of flight passes constitute a travel advance and must be reported on an expense claim within 10 days of use.

2) Lodging

- (a) Hotel and motel expenses will be reimbursed on completion of travel upon submittal of proper "Expense Claim" forms.
 - (b) Hotel accommodations shall not exceed the cost of a standard room, double occupancy.
 - (c) Other than for conferences/conventions offering group rates, hotel accommodations shall be booked at a hotel with a negotiated price agreement whenever possible or offering reduced government rates.
 - (d) Hotel upgrades shall be at the personal expense of the claimant unless there are ergonomic necessities attributable to physical requirements of the employee including, but not limited to, wheelchair accessibility.
-

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- (e) Additional accommodation expenses for an accompanying guest will not be reimbursed and are the personal responsibility of the claimant.
- (f) Private accommodation may be authorized in lieu of hotel accommodation for non-local travel and shall receive a per diem of \$40.00 per night.
- 3) Meals

- (a) Meal per diem reimbursements are to be itemized on proper "Expense Claim" forms.
- (b) Reimbursement for meals shall not exceed the per diem meal amounts set out in this policy. Reimbursement in excess of daily maximum meal per diem will only be made if the actual expenses are reasonable and approved by the CAO.
- (c) Approved meal reimbursements are to be itemized on proper "Expense Claim" forms accompanied by detailed receipts.
- (d) Breakfast may be claimed only when the council member has been travelling on municipal business for more than one hour before the recognized time for the start of the day's work. Dinner may only be claimed when the council member is not expected to return to his/her residence before 6:30pm.
- (e) Meal costs will not be reimbursed where the cost is included in the airfare or in registration fees at conventions, conferences, or training events. (Conference itineraries should be attached to the expense claim form).

4) Kilometer Allowance

- (a) Members of Council who utilize their personal vehicles on travel assignments will be reimbursed the approved rate per kilometer.
- (b) Mileage will be reimbursed from the regular place of work, or from the Council member's residence, whichever is less.
- (c) Members of Council are eligible for reimbursement of actual kilometers travelled for official municipal business pertaining to the following:
- Council/Committee meetings
 - Board/Agency meetings where a councillor was appointed by Council to the Board
 - Public meetings/hearings
 - Council Workshop/Training seminars/Conventions
 - Meetings with representatives of other levels of government
 - Municipal hosted events

- Public events where a councilor has been officially invited as part of their role as a member of Council.

(d) Members of Council shall not be reimbursed for travel expenses related to:

- Political activities associated with election or re-election
- Meetings with constituents, individual electors, or complainants
- Meetings/conferences related to organizations or Boards of which the Councilor is not appointed by Council
- Other costs incurred for unofficial municipal travel.

(e) Notwithstanding 3(iv)(3) and 3(iv)(4), consideration may be granted for other community events / meetings as approved by the CAO or designate.

(f) Non local travel - No reimbursement for mileage shall exceed the dollar amount of round-trip airfare at the economy rate on a licensed common carrier, plus auto rental or taxi fare at point of destination.

(g) When two or more Council members are attending the same seminar, convention, or meeting, reasonable efforts to share a vehicle shall be made whenever possible.

(h) If an elected official, for his or her own convenience, travels by an indirect route or interrupts travel by the most economical route, the elected official shall bear any extra expense involved. Reimbursement for such travel shall be for only that part of the expense as would have been necessary in order to travel.

5) Vehicle Rentals

(a) Council members are encouraged to rent a vehicle from an agency with a negotiated price agreement wherever possible in instances where:

- i. The aggregate costs of renting a vehicle are more cost effective to the Municipality than paying a per diem.
- ii. Reasonable ground transportation services such as public transit, taxis or hotel shuttles are unavailable; or
- iii. Two or more employees are travelling for the same purpose, and it is more economical than the combined cost of other reasonable transportation.

(b) Compact, economical vehicles must be used unless three (3) or more persons travelling together, the bulk weight of goods being transported necessitates a larger vehicle, or a compact, economical vehicle is unavailable.

6) Parking Fees

-
- (a) Parking fees will be reimbursed for actual cost when receipts are provided.

7) Travel Advances

- (a) Advances will only be issued where an overnight stay is required.
- (b) Travel advances will be issued by the Finance Department based on reasonable estimated costs.
- (c) Advances will not be paid for less than **\$200**.
- (d) Travel advances must be reconciled against actual costs incurred by submitting an expense claim accompanied by any repayment of advance owing within 10 days of completing the travel. Any travel advance not reconciled in this time frame shall be reclaimed through payroll deduction.

8) Non-Allowable Items

- (a) Claims for loss of personal effects, for medical and hospital treatment, for purchase of hand luggage, clothing, and other personal equipment, or for other personal expenses such as laundry, valet parking will not be reimbursed.
- (b) If the duration of travel exceeds 1 week or for extenuating circumstances, then laundry services may be reimbursed for reasonable amounts with receipts.
- (c) Fines for parking or traffic violations are the direct responsibility of the employee and will not be reimbursed.
- (d) Additional expenses incurred as a result of non-council member accompaniment are the direct responsibility of the council member.
- (e) Purchases of alcohol will not be reimbursed.

4. **Other**

- 1) Expenses incurred by one individual on behalf of another must be attributed to the individual(s) for whom those expenses were incurred.
 - 2) Expenses incurred by non-municipal officials will not be reimbursed. Consideration may be granted in exceptional circumstances but must be approved in advance by CAO.
 - 3) Debit/Credit card transaction records are not acceptable as receipts and will not be reimbursed. Only detailed/itemized receipts are accepted.
 - 4) Eligible travel expenses may be purchased on corporate credit card, so long as the purchases are consistent with this policy and may not be used for cash advances or personal expenses.
-

5. Reporting Requirements

- 1) Pursuant to Section 65A 65D of the Municipal Government Act, the CAO shall ensure that:
 - (a) Within 90 days of the end of each fiscal quarter, the expense report for elected officials is prepared and posted on the Municipal website.
 - (b) Reportable expenses include travel and travel related expenses, including transportation accommodation and incidentals, meals, and training and education.
 - (c) The annual summary report on expenses for the preceding fiscal year that is compliant with the requirements of the Department of Municipal Affairs and the requirements set out in the Financial Reporting and Accounting Framework is prepared and submitted to the Minister of Municipal Affairs by September 30th of each year.

6. Review Requirements

- 1) By the January 31st immediately following a regular election held under the Municipal Elections Act, Council shall review this policy and, following a motion of Council, either re-adopt or amend the policy.

7. Procedures

1) Reservations

- (a) All reservations for air travel, accommodation and rental vehicles will be coordinated by the Council Assistant.
- (b) Accommodation and rental vehicles shall be reserved using negotiated price agreements whenever possible in order to provide the municipality a preferred level of service at competitive rates.

2) Travel Advances

- (a) The travel advance will be submitted to the Finance Department by the Council Assistant.
- (b) The travel advance must be approved by the Chief Financial Officer.
- (c) The Council Assistant should receive the travel advance form from the Councillor no earlier than five working days prior to the required date.

3) Expense Claims

- (a) *Local Travel*

i. Travel claims are to be submitted to the Council Assistant on approved claim form the 1st working day of each month for the prior month.

ii. Claims are to be processed and payment made on or before mid-month.

(b) Travel Reimbursement

i. All expense claims or advance repayments are to be submitted to the Council Assistant on the 1st and 15th of each month. (First working day following – if weekend or holiday.)

ii. All travel expenditures relating to the Mayor will be authorized by the CAO or designate.

iii. All travel expenditures relating to Council will be authorized by the CAO, CFO or designate.

iv. Claims will only be reimbursed when the following conditions are met:

- Claim is consistent with policy
- Expenses claimed were necessarily incurred in the performance of municipal business
- Appropriate receipts are provided when required and support the claim and claim documentation is appropriately filed.

v. In considering an expense claim for payment, the CAO, CFO or designate may request additional explanations or justifications from the claimant and may refuse to approve any claim or expense they deem as unreasonable or not in compliance with this policy.

vi. Payments shall be processed the week following submission date if supported by proper documentation.

8. Fraud, Misuse or Misappropriation of Municipal Funds

1) Fraudulent irregularity, misuse or misappropriation of funds may result in disciplinary action.

2) Suspicious activity and potential misuse of funds shall be reported to Council for determination of further action.

3)

9. Authorization Levels

<u>Claimant</u>	<u>Authorized Signatory</u>
Mayor:	CAO or designate
Council:	CAO, CFO or designate
Travel outside Canada:	CAO

10. Meal Per Diem and Kilometer Allowance

- 1) Meal and incidental per diems and per-kilometer allowances shall be that of the Nova Scotia Federation of Municipalities (NSFM) established rates, adjusted annually, effective the first day of the fiscal year – April 1. Incidental per diem shall only be paid on travel dates requiring overnight accommodation in hotels.
- 2) Private accommodation per diem shall be set at \$40.00 per night.
- 3) Rates in USA are the same as in Canada but paid in US funds.

APPROVED BY COUNCIL: JUNE 12, 1996

**AMENDED: JUNE 27, 2001
MARCH 11, 2005
JUNE 8, 2006
NOVEMBER 20, 2018
FEBRUARY 18, 2020**

Travel Expense Policy for Staff

1. Legislative Authority

- 1) This policy derives its authority from Section 65(r) 23(3) and (4) of the *Municipal Government Act* of the Province of Nova Scotia.

2. Statement of Policy

- 1) It is the policy of the municipality to reimburse employees for reasonable and necessary expenditures incurred by individuals on official municipal business.
- 2) Actual kilometers travelled will be reimbursed at the kilometer rate set by Council or the appropriate committee.
- 3) All other allowable expenses are on an actual cost basis; or per diem rate set by Council or the appropriate Committee.
- 4) Claims for reimbursement of actual travel expenses, other than for kilometers or per diems, must be accompanied by detailed invoices and/or receipts showing proof of payment with all taxes detailed.
- 5) All expense claims are subject to review and internal audit verification.
- 6) The purpose of the travel, destination, kilometers (if applicable) and dates must be recorded on the expense claim form.

3. Travel While on Municipal Business

Overnight Trips

1) Airfare

- a) Air travel should be booked at the advanced purchase excursion rates on commercial airlines using the most efficient and direct route.
- b) Any differentials from the excursion rate or stop-over costs must be explained and approved on the expense claim when submitted.
- c) Where available, business/executive class air travel shall be authorized where continuous air travel exceeds nine hours. Continuous air travel starts at the

scheduled flight departure time and ends with the arrival at destination terminal or with an overnight stop or layover equivalent to an overnight stop.

- d) For all other travel, airfare upgrades shall be at the personal expense of the claimant unless there are ergonomic necessities attributable to physical requirements of the employee including, but not limited to, wheelchair accessibility. Reimbursement for upgrade costs must be received at the time of billing.
- e) Additional charges for baggage fees shall be limited to 1 item per claimant unless authorized in advance.
- f) The purchase and use of flight passes constitute a travel advance and must be reported on an expense claim with 10 days of use.

2) Lodging

- a) Hotel and motel expenses will be reimbursed on completion of travel upon submittal of proper "Expense Claim" forms.
- b) Hotel accommodations shall not exceed the cost of a standard room, double occupancy.
- c) Other than for conferences/conventions offering group rates, hotel accommodations shall be booked at a hotel with a negotiated price agreement whenever possible or offering reduced government rates.
- d) Hotel upgrades shall be at the personal expense of the claimant unless there are ergonomic necessities attributable to physical requirements of the employee including, but not limited to, wheelchair accessibility.
- e) Additional accommodation expenses for an accompanying guest will not be reimbursed and are the personal responsibility of the claimant.
- f) Private accommodation may be authorized in lieu of hotel accommodation for non-local travel and shall receive a per diem of \$40.00 per night.

3) Meals

- a) Meals per diem reimbursements are to be itemized on proper "Expense Claim" forms.

- b) Reimbursement for meals shall not exceed the per diem meal amounts set out in this policy. Reimbursement in excess of daily maximum meal per diem will only be made if the actual expenses are reasonable and approved by the CAO.
 - c) Approved meal reimbursements are to be itemized on proper "Expense Claim" forms accompanied by detailed receipts.
 - d) Breakfast may be claimed only when the employee has been travelling on municipal business for more than one hour before the recognized time for the start of the day's work. Dinner may only be claimed when the employee is not expected to return to his/her residence before 6:30pm.
 - e) Meal costs will not be reimbursed where the cost is included in the airfare or in registration fees at conventions, conferences, or training events. (Conference itineraries should be attached to the expense claim form).
- 4) Kilometer Allowance
- a) Employees who utilize their personal vehicles on travel assignments will be allowed the approved rate per kilometer. Each employee who drives a private vehicle on municipal business must have liability insurance on said vehicle.
 - b) Mileage will be reimbursed from the regular place of work, or from the employee's residence, whichever is less.
 - c) No reimbursement for mileage shall exceed the dollar amount of round-trip air fare at the economy rate on a licensed common carrier, plus auto rental or taxi fare at point of destination.
 - d) When two or more employees are attending the same seminar, convention, or meeting, reasonable efforts to share a vehicle shall be made whenever possible.
 - e) If an employee, for his or her own convenience, travels by an indirect route or interrupts travel by the most economical route, the employee shall bear any extra expense involved. Reimbursement for such travel shall be for only that part of the expense as would have been necessary in order to travel.
- 5) Vehicle Rentals
- a) Employees are encouraged to rent a vehicle from an agency with a negotiated price agreement wherever possible in instances where:
-

- i) The aggregate costs of renting a vehicle are more cost effective to the Municipality than paying a per diem.
 - ii) Reasonable ground transportation services such as public transit, taxis or hotel shuttles are unavailable; or
 - iii) Two or more employees are travelling for the same purpose, and it is more economical than the combined cost of other reasonable transportation.
- b) Compact, economical vehicles must be used unless three (3) or more persons travelling together, the bulk weight of goods being transported necessitates a larger vehicle, or a compact, economical vehicle is unavailable.
- 6) Parking Fees
- a) Parking fees will be reimbursed for actual cost when receipts are provided.
- 7) Travel Advances
- a) Advances will only be issued where an overnight stay is required.
 - b) Travel advances will be issued by the Finance Department based on reasonable estimated costs.
 - c) Advances will not be paid for less than **\$200**.
 - d) Travel advances must be reconciled against actual costs incurred by submitting an expense claim accompanied by any repayment of advance owing within **10** days of completing the travel. Any travel advances not reconciled in this time frame shall be reclaimed through payroll deduction.
- 8) Non-Allowable Items
- a) Claims for loss of personal effects, for medical and hospital treatment, for purchase of hand luggage, clothing, and other personal equipment, or for other personal expenses such as laundry, valet parking will not be reimbursed.
 - b) If the duration of travel exceeds **1** week or for extenuating circumstances, then laundry services may be reimbursed for reasonable amounts with receipts.
 - c) Fines for parking or traffic violations are the direct responsibility of the employee and will not be reimbursed.
-

- d) Additional expenses incurred as a result of non-employee member accompaniment are the direct responsibility of the employee.
- e) Purchases of alcohol will not be reimbursed.

Local Travel and Expenses

9) Local Kilometers

- a) No travel expense will be paid for commuting from an employee's personal residence to place of work during regular business hours.

10) Local Meals

- a) Reimbursement for meals will be allowed when the employee is attending a seminar or conference, a business meeting, and/or where the employee's attendance will directly benefit the municipality.

4. Other

- 1) Expenses incurred by one individual on behalf of another must be attributed to the individual(s) for whom those expenses were incurred.
- 2) Expenses incurred by non-municipal officials will not be reimbursed. Consideration may be granted in exceptional circumstances but must be approved in advance by CAO.
- 3) Debit/Credit card transaction records are not acceptable as receipts and will not be reimbursed. Only detailed/itemized receipts are accepted.
- 4) Eligible travel expenses may be purchased on corporate credit card, so long as the purchases are consistent with this policy and may not be used for cash advances or personal expenses.

5. Reporting Requirements

- 1) Pursuant to Section 65D of the Municipal Government Act, the CAO shall ensure that:
 - a) Within 90 days of the end of each fiscal quarter, the expense report for reportable employees is prepared and posted on the Municipal website.
 - b) Reportable employees include the Chief Administrative Officer, Directors, staff in council employment, and any other employees as deemed reportable by Council.
-

- c) Reportable expenses must report all travel and travel related expenses, including transportation accommodation and incidentals, meals, and training and education.
- d) The annual summary report on expenses for the preceding fiscal year that is compliant with the requirements of the Department of Municipal Affairs and the requirements set out in the Financial Reporting and Accounting Framework is prepared and submitted to the Minister of Municipal Affairs by September 30th of each year.

6. Review Requirements

- 1) By the January 31st immediately following a regular election held under the Municipal Elections Act, Council shall review this policy and, following a motion of Council, either re-adopt or amend the policy.

7. Procedures

1) Reservations

- a) All reservations for air travel, accommodation and rental vehicles will be coordinated by a designated staff person in each department.
- b) Accommodation and rental vehicles shall be reserved using negotiated price agreements whenever possible in order to provide the municipality a preferred level of service at competitive rates.

2) Travel Advances

- a) The travel advance is to be initiated on approved form by the individual travelling.
- b) The travel advance must be approved by the appropriate authorization levels.
- c) The Finance Department must receive the travel advance form no earlier than five working days prior to the required date.
- d) Travel advances for the Chief Administrative Officer will be authorized by the Chief Financial Officer.

3) Expense Claims

(a) Local Travel

- i) Travel claims are to be submitted to the Finance Department on approved claim form the 1st working day of each month for the prior month.
- ii) Claims are to be processed and payment made on or before mid-month.

(b) Travel Reimbursement

- i) All expense claims or advance repayments are to be submitted to the Finance Department on the 1st and 15th of each month. (First working day following – if weekend or holiday.)
- ii) Claims will only be reimbursed when the following conditions are met:
 - Claim is consistent with policy
 - Expenses claimed were necessarily incurred in the performance of municipal business
 - Appropriate receipts are provided when required and support the claim and claim documentation is appropriately filed.
- iii) In considering an expense claim for payment, additional explanations or justifications from the claimant may be requested and claims may be refused in part or totality if a claim or expense is deemed unreasonable or not in compliance with this policy.
- iv) Payment shall be processed the week following submission date if supported by proper documentation.

8. Fraud, Misuse or Misappropriation of Municipal Funds

- 1) Fraudulent irregularity, misuse or misappropriation of funds may result in disciplinary action up to and including termination of employment.
- 2) Suspicious activity and potential misuse of funds must be reported to the CAO.

9. Authorization Levels

Staff

Travel within Cape Breton:	Immediate Supervisor/Manager
Travel within Canada:	Appropriate Director
Travel outside Canada:	Chief Administrative Officer

10. Meal Per Diem and Kilometer Allowance

- 1) Meal and incidental per diems and per-kilometer allowances shall be that of the Nova Scotia Federation of Municipalities (NSFM) established rates, adjusted annually, effective the first day of the fiscal year – April 1. Incidental per diem shall only be paid on travel dates requiring overnight accommodation in hotels.
- 2) Private accommodation per diem shall be set at \$40.00 per night.
- 3) Rates in USA are the same as in Canada but paid in US funds.

APPROVED BY COUNCIL: APRIL 16, 1996

**AMENDED: JUNE 27, 2001
 NOVEMBER 20, 2018**



CBRM

A Community of Communities

Cape Breton Regional Municipality

Cape Breton Regional Municipality Audit Committee Policy

1.0 PURPOSE:

The Audit Committee assists Municipal Council in fulfilling its oversight responsibilities relating to finance and audit matters delegated to management by Council. In particular, the Committee assists Council by reviewing:

- a. Key financial information that will be provided to the Province or made public;
- b. External and/or internal audit activities
- c. The system of internal controls, risk management and financial information technology;
- d. Cash and investment management activities;
- e. Insurance coverage and significant risks and uncertainties;
- f. Financial Condition Indicators.

2.0 SCOPE:

This Policy is applicable to all serving members of the Cape Breton Regional Municipality's Audit Committee.

3.0 REFERENCES:

- 3.1 **S. 44** - *Nova Scotia Municipal Government Act (MGA)*.

4.0 DEFINITIONS:

- 4.1 **CAO** means the Chief Administrative Officer for the Cape Breton Regional Municipality.
- 4.2 **CFO** means the Chief Financial Officer of the Cape Breton Regional Municipality.
- 4.2 **Independent** means not an employee, council member or immediate family member; and not an employee of an agency funded in whole or in part by CBRM.

5.0 POLICY, DUTIES AND RESPONSIBILITIES:

5.1 Composition

It is the responsibility of Council to ensure that audit committee members are independent, financially literate, and have the skills to serve as effective audit committee members:

- a general understanding of the Municipality's major economic, operating, and financial risks;
- a broad awareness of the interrelationship of the Municipality's operations and its financial reporting;
- understand the difference between the oversight function of the Committee and the decision-making function of management; and
- a willingness to challenge management, when necessary.

5.1.1 The audit committee will consist of 7 members – the Deputy Mayor, 4 Council members and two members at large.

5.1.2 The Chair shall be the Deputy Mayor.

5.1.3 Citizen appointments shall be residents of the Cape Breton Regional Municipality, be independent, and possess a professional accounting designation.

5.1.4 Citizen appointments will serve 2 year terms and will rotate off in opposite years to maintain continuity. In the first year, or in any year where both positions are vacated at or prior to term expiry, one of the members at large will sit for a two year term with an option to extend for an additional 1 year term.

5.1.5 All Committee members serve without pay.

5.2 Audit

5.2.1 Review the qualifications, independence, quality of service, performance and fees of the External Auditors annually and recommend the appointment of an auditor to Council;

5.2.2 Carry out the responsibilities of an Audit Committee contained in Section 44 of the Municipal Government Act;

- a. Review with Management and the External Auditor, the annual audited financial statements and recommend the approval to Council;
 - b. Review with Management, the internal control management letter received from the auditors and recommend any changes to Council, as required;
 - c. Review of such matters arising out of the audit as may appear to the audit committee to require investigation;
 - d. Inquire into any activities or transactions that may be illegal, questionable or unethical;
 - e. Review the overall reasonableness of CAO, Mayor and Council travel and hospitality expenses;
 - f. Such other matters as may be determined by Council to be the duties of an audit committee.
-

5.2.3 Recommend approval of the audited financial statements to Council.

5.3 Finance and Risk Management

5.3.1 Ensure that meaningful financial information regarding current financial results and up to date forecasts is received on a timely basis, and that it provides information required for decision making;

5.3.2 Review with Management annually all financial policies including those used in the preparation of the external financial statements;

5.3.3 Review with Management the adequacy of internal controls;

5.3.4 Review with Management the adequacy and use of reserve and surplus funds;

5.3.5 Review with Management annually risk management practices including adequacy of insurance coverage for significant risks and uncertainties.

5.3.6 Periodically assess banking services, oversee the procurement of these services in accordance with Council policy, and recommend any changes to Council.

5.4 Administration

5.4.1 The Committee shall meet at least twice during each fiscal year.

5.4.2 Additional meetings may be necessary to review items relating to the audit and will be called by the Chair.

5.4.3 The CAO and CFO will provide staff support to the Committee.

5.4.4 The agenda will be agreed upon by the Committee Chair, CAO, and CFO.

5.4.5 The Committee shall meet with the external auditors as it deems appropriate to consider any matter the Committee or auditors determine should be brought to the attention of Council;

5.4.6 There may be an occasional need for the auditor to meet with the Committee without staff present. This can be initiated by either party.

5.4.7 The Committee may also call upon the expertise from external sources (e.g. actuaries, finance professionals) to assist with committee business as required.

Approved by Council: March 7, 2018



TO: CBRM Council

FROM: Kristen Knudskov

SUBJECT: Case 1077 Land Use Bylaw Map Amendment Request from John and Theresa MacNeil to Allow a Self-Storage Facility on a Portion of PID 15225733 (Upper Prince Street area, Grand Lake Road; District 6)

DATE: November 30, 2020

Background

The Planning & Development Department has received a zone amendment request from John and Theresa MacNeil for a portion of PID 15225733 (the subject site) to allow a self-storage facility [Map 1]. If Council approves the amendment, the subject site would be purchased and consolidated with PID 15515414 and PID 15165285.

The existing 24' by 24' accessory building located on the subject site would be converted for storage, security, maintenance, and restroom facilities. The applicants have indicated that their intent is to install one 3,600 sq. ft self-storage building with a second building to follow [Attachment C].

Discussion

As shown on Map 2, PID 15515414 and PID 15165285 are zoned Arterial Business Corridor (ABC) but the subject site is zoned Residential Urban A Mobile Home (RUAM). While the ABC Zone permits self-storage facilities, the RUAM Zone does not. Part 10, Policy 17 of the Municipal Planning Strategy (MP5) [Attachment B] allows Council to consider a zone amendment to the zone immediately adjacent provided the intent of all other policies are satisfied. Therefore, Council may consider rezoning the subject site to ABC zoning.

The surrounding area is mixed-use in nature [Map 2]. Properties along Green Road and MacGuire Drive are zoned RUAM and are developed with low-density residential dwellings. Properties along Upper Prince Street are zoned ABC and include a mix of light-industrial, commercial, and low- to mid-density residential uses.

If Council approves the rezoning, any development on the property would need to comply with the provisions of the ABC zone as well as all other applicable provisions of the CBRM Land Use

By-law. The ABC Zone contains a provision which requires that non-residential developments be screened from adjacent non-residential zones. Compliance with the screening provisions will be evaluated when an application for a Building Development Permit is received.

Given that the area is mixed-use in nature, the screening provisions of the ABC Zone, and that the request is in keeping with MPS Part 10 Policy 17, it is reasonable for Council to hold a public hearing to consider rezoning the subject site to the ABC Zone.

Next Steps

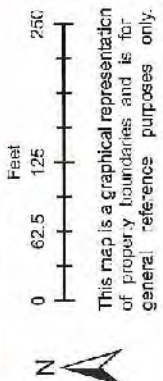
If Council agrees to schedule a Public Hearing at an upcoming meeting of Council, two notices would be published in the Cape Breton Post in accordance with the *Municipal Government Act*. In addition, notice would be mailed to assessed property owners in the vicinity of the site and posted on the CBRM Facebook Page.




Recommendation

That Council give first reading to the *Bylaw of the Cape Breton Regional Municipality amending the Land Use Bylaw* and direct Staff to schedule a Public Hearing at an upcoming meeting of Council.

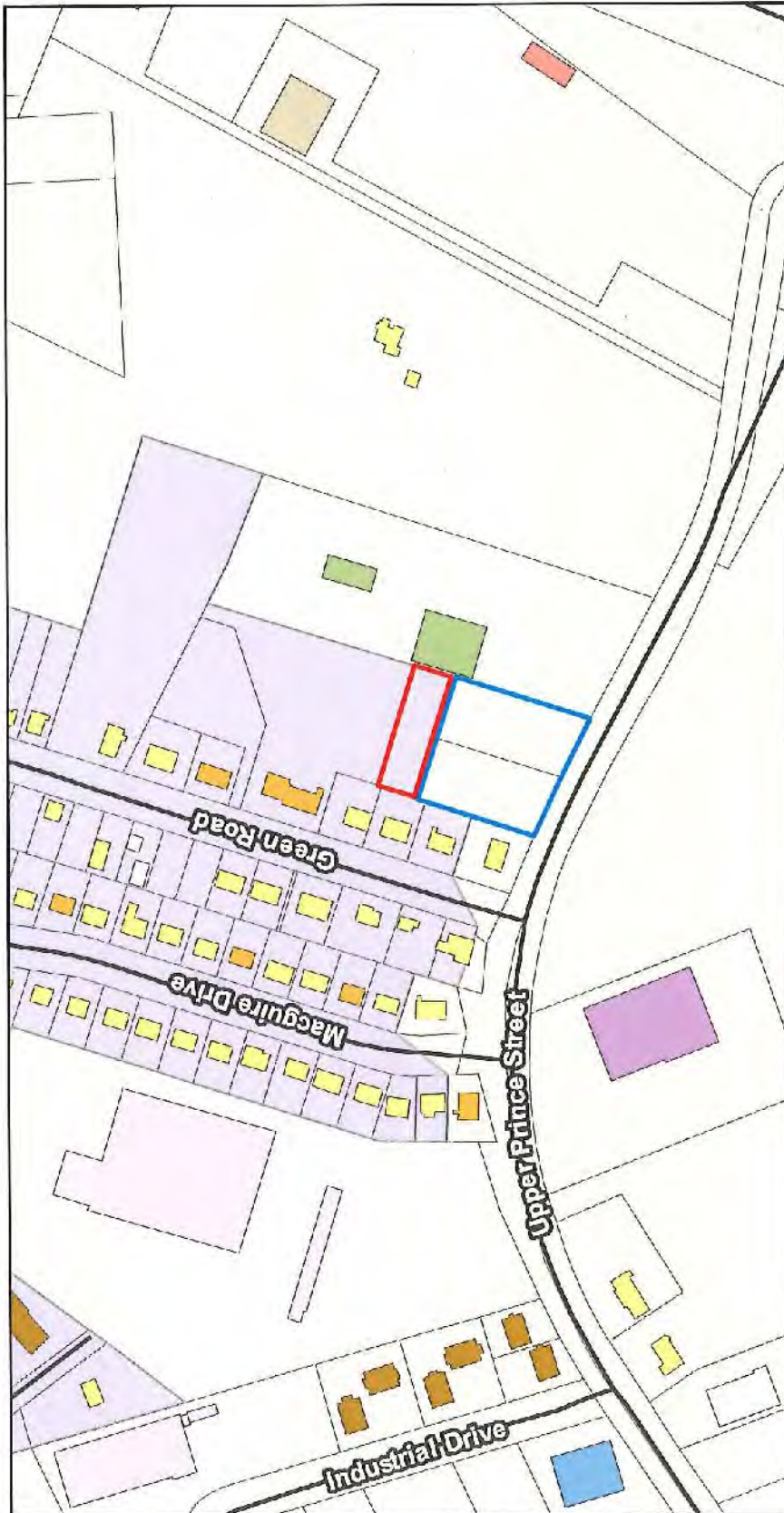
Respectfully submitted by:

Kristen Knudskov
Planning & Development Department



 Subject Site  PID 15515414 & PID 15165285
 PID 15225733

 **Map 1**
Case 1077
CBRM



- Subject Site
- PID 15515414 & PID 15165285
- ABC Zone
- RUAM Zone
- Single Detached Dwelling
- Two-unit Dwelling
- Four-unit Dwelling
- Building Supply
- Contractor
- Courier Service
- Equipment Sales/Rental
- Trucking Firm
- Mail Sorting Facility
- Vacant

Map 2
Case 1077

Feet: 0 100 200 400

This map is a graphical representation of property boundaries and is for general reference purposes only.

Municipal Planning Strategy
Part 10, Policy 17

ZONING BOUNDARY AMENDMENTS
POLICY

17. Areas immediately adjacent to a given land use designation on the Municipal Planning Strategy Map may be considered for rezoning to a use permitted in the given designations without requiring an amendment to this Strategy, provided that the intent of all other policies of the Strategy are satisfied.



City Hall
 320 Esplanade
 Sydney, NS B1P 7B9

Item No.

Councillor Agenda Request Form – Staff Report		
<input checked="" type="checkbox"/> Included on Agenda (Submitted to Municipal Clerk's Office by 4:30 pm seven days before the meeting)	<input type="checkbox"/> Late Item (Submitted to Municipal Clerk's Office by Noon the day before the meeting)	<input type="checkbox"/> Request from the Floor: (New Business) - Announcement - Referral - Submit Petition - Notice of Motion
Date of Council/Committee Meeting: December 8 th , 2020		
Subject: Recreational Facility		
Motion requesting Staff Report for Council/Committee to Consider: Motion that Council direct staff to prepare an Issue Paper on a proposed study regarding the possibility of establishing a new recreation facility in CBRM with two courts (for court sports such as basketball and volleyball, and for senior activities), and that the study include costing and possible funding sources.		
Reason:		
Outcome Sought:		
<i>Councillor Glenn Paruch</i>	<i>District 6</i>	
<i>Date: November 30th, 2020</i>	<i>Received by Clerk's Department (date):</i>	

<input checked="" type="checkbox"/>	Issue has been discussed with Director of Responsible Department
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Office of the Information and Privacy Commissioner for Nova Scotia
Report of the Commissioner (Review Officer)
Tricia Ralph

REVIEW REPORT 20-06

November 3, 2020

Cape Breton Regional Municipality

Summary: The applicant sought access to all communications relating to the grant of the exclusive right to market the Port of Sydney. The Cape Breton Regional Municipality (CBRM) severed and withheld information in full under s. 477 (financial or economic interests), s. 480(1) (personal information) and s. 481 (confidential information) of the *Municipal Government Act (MGA)*. The Commissioner finds that the CBRM failed to meet its burden of showing that the information should be withheld pursuant to the above-noted sections of the *MGA*. On that basis, the Commissioner recommends disclosure of all of the information in full. In addition, the Commissioner finds that the CBRM failed in its duty to assist the applicant by not conducting a reasonable search for records as required by s. 467(1) of the *MGA*. Furthermore, the CBRM contravened s. 465(2) of the *MGA* by withholding the documents in full and not conducting a line-by-line review of the records. The Commissioner recommends that the CBRM conduct a new and complete search and provide the applicant with a new open, accurate and complete decision in response to the applicant's access to information request.

Statutes Considered: *Freedom of Information and Protection of Privacy Act*, RSA 2000, c F-25, s. 10; *Freedom of Information and Protection of Privacy Act*, RSBC 1996, c 165, ss. 6, 16; *Freedom of Information and Protection of Privacy Act*, CCSM c F175, s. 9; *Freedom of Information and Protection of Privacy Act*, RSO 1990, c F.31, s. 2; *Freedom of Information and Protection of Privacy Act*, SNS 1993, c 5, s. 12, 17, 19, 20, 21; *Municipal Government Act*, SNS 1998 c 18, ss. 461, 462, 465, 467, 477, 480, 481, 482, 498.

Authorities Considered: **Alberta:** Order F2006-008, [2007 CanLII 81638 \(AB OIPC\)](#); **British Columbia:** Orders 331-1999; *Vancouver Police Board* [1999] B.C.I.P.C.D. No. 44; 02-56, [2002 CanLII 42493 \(BC IPC\)](#); 03-16, [2003 CanLII 49186 \(BC IPC\)](#); F06-03, [2006 CanLII 13532 \(BC IPC\)](#); F-08-03, [2008 CanLII 13321 \(BC IPC\)](#); F-08-22, [2008 CanLII 70316 \(BC IPC\)](#); F09-15, [2009 CanLII 58553 \(BC IPC\)](#); Order 00-32, [2000 CanLII 14397 \(BC IPC\)](#); F14-41, [2014 BCIPC 44 \(CanLII\)](#); **Nova Scotia:** Review Reports FI-06-13(M), [2006 CanLII 21751 \(NS FOIPOP\)](#); FI-07-59, [2008 CanLII 50497 \(NS FOIPOP\)](#); FI-09-100, [2015 CanLII 70493 \(NS FOIPOP\)](#); FI-10-41, [2011 CanLII 33001 \(NS FOIPOP\)](#); FI-10-59(M), [2015 CanLII 39148 \(NS FOIPOP\)](#); FI-11-76, [2014 CanLII 71241 \(NS FOIPOP\)](#); 16-01, [2016 NSOIPC 1 \(CanLII\)](#); 16-09, [2016 NSOIPC 9 \(CanLII\)](#); FI-16-21, [2016 NSOIPC 12 \(CanLII\)](#); FI-17-03, [2017 NSOIPC 3 \(CanLII\)](#); 18-02,

2018 NSOIPC 2 (CanLII); 18-11, 2018 NSOIPC 11 (CanLII); 19-01, 2019 NSOIPC 19 (CanLII); Ontario: Orders 24, 1988 CanLII 1404 (ON IPC); MO 2362, 2008 CanLII 68858 (ON IPC).

Cases Considered: *Air Atonabee Ltd. v. Canada (Minister of Transport)* (1989), 37 Admin. L.R. 245 (FCTD); *Atlantic Highways Corporation v. Nova Scotia*, 1997 CanLII 11497 (NS SC); *Atlantic Lottery Corporation Inc. v. Newfoundland and Labrador (Finance)*, 2018 NLSC 133 (CanLII); *Beverage industry Association of Newfoundland and Labrador v. Newfoundland and Labrador (Minister of Finance)*, 2019 NLSC 222; *Canada (Information Commissioner) v. Canada (Canadian Transportation Accident Investigation and Safety Board)* 2006 FCA 157; *Chesal v. Attorney General of Nova Scotia* (2003) 2003 NSCA 124 (CanLII); *Fuller v. R. et al. v. Sobeys*, 2004 NSSC 86; *House, Re*, 2000 CanLII 20401 (NS SC); , *Imperial Oil Limited v. Alberta (Information and Privacy Commissioner)*, 2014 ABCA 231 (CanLII); *John Doe v. Ontario (Finance)*, [2014] 2 SCR 3, 2014 SCC 36 (CanLII); *Merck Frosst Canada Ltd. v. Canada (Health)*, [2012] 1 SCR 23, 2012 SCC 3 (CanLII); *O'Connor v. Nova Scotia*, 2001 NSCA 132 (CanLII); *Ontario (Community Safety and Correctional Services) v. Ontario (Information and Privacy Commissioner)*, [2014] 1 SCR 674, 2014 SCC 31 (CanLII).

INTRODUCTION:

[1] The applicant sought any communications between employees of the Cape Breton Regional Municipality (CBRM) and an organization granted the exclusive right to market the Port of Sydney for a 19 month period between 2013 and 2015. The CBRM provided the applicant with 28 pages of records with a small amount of personal information severed pursuant to s. 480(1) of the *MGA* (personal information). The CBRM withheld 862 pages in full claiming that it was authorized to withhold the records because they were about negotiations carried on for the CBRM (s. 477(1)(e)); release would result in the premature disclosure of a project (s. 477(1)(d)) and that the information was received in confidence (s. 481).

[2] During the investigation of the issues, the Office of the Information and Privacy Commissioner (OIPC) investigator identified to the CBRM that records appeared to be missing, as attachments to some emails were not included in the package of unredacted documents that the CBRM provided to this office. Because the issue of the missing records was not resolved during the investigation, that issue also formed part of this review.

ISSUES:

[3] There were four issues under review:

1. Did the CBRM meet its duty to assist the applicant by conducting an adequate search for records as required by s. 467(1)(a) of the *MGA*?
2. Was the CBRM authorized to refuse access to information under s. 477 of the *MGA* because disclosure of the information could reasonably be expected to harm the financial or economic interests of the municipality?
3. Was the CBRM required by s. 481 of the *MGA* to refuse access to the record or any part thereof because disclosure of the information could reasonably be expected to be harmful to the business interests of a third party?

4. Was the CBRM required by s. 480(1) of the *MGA* to refuse access to the record or any part thereof because disclosure of the information would be an unreasonable invasion of a third party's personal privacy?

DISCUSSION:

Background

[4] In 2007, the *Ports of Sydney Master Plan*¹ identified a state-of-the-art container terminal in Sydney Harbour as a development project. This Master Plan included a site location and short, intermediate and long-term action plans relating to the construction of a container terminal. The Port of Sydney Development Corporation (PSDC), formerly the Sydney Ports Corporation, was given the mandate to market and develop the Sydney Harbour.²

[5] On March 1, 2013, the CBRM held a Special Council meeting and voted to approve a motion to authorize the mayor and acting chief administration officer to proceed with the next steps in the gathering of information on the possibility of the development of a container terminal at the Port of Sydney.³

[6] At the CBRM council meeting on June 16, 2015, the mandate, authority and responsibility for the overall port development, operations and governances were transferred from the mayor, council and CBRM Administration to the PSDC. Also, Harbour Port Development Partners (HPDP) was awarded an exclusivity agreement to continue to pursue the development of the Port of Sydney with the PSDC.⁴

Burden of proof

[7] At a review of a decision to refuse an applicant access to a record, the burden is on the municipality to prove that the applicant has no right of access to the record or part of the record, pursuant to s. 498(1) of the *MGA*. However, in the case of personal information, the burden is on the applicant to prove that disclosure of the information would not be an unreasonable invasion of the third party's personal privacy.

Records at issue

[8] The records at issue were broken into two packages: (#1) the package of records disclosed in part to the applicant and (#2) the 862 pages that were withheld in full.

¹ <http://www.sydneyport.ca/wp-content/uploads/2015/06/MasterPlanVol1of21.pdf>

² Port of Sydney Development Corporation Strategic Plan 2018-2020: <http://www.sydneyport.ca/wp-content/uploads/2019/10/Port-of-Sydney-Strategic-Plan-WEB1.pdf>

³ <http://laserfiche.cbrm.ns.ca/WebLink8/DocView.aspx?id=39381&searchid=f7e823c7-50c5-47a5-b57c-832c5cfa5062&dbid=1>

⁴ <http://laserfiche.cbrm.ns.ca/WebLink8/DocView.aspx?id=39544&searchid=f7e823c7-50c5-47a5-b57c-832c5cfa5062&dbid=1>

[9] The information in the package released to the applicant (package #1) can be described as:

- public news releases and articles,
- community gifting event invitations,
- community support offers,
- notices of upcoming interviews,
- links to interviews, and
- congratulations on interviews.

[10] The topics of the above items can be described as canal and port construction, airline safety, airline routes, container shipping, international politics and perceptions of community perspectives.

[11] I must be careful in describing the information in the package of records that was withheld in full from the applicant (package #2) as this office cannot disclose the contents of the records. However, the types or categories of information can be described as:

- emails,
- draft news releases and articles,
- strategies for what should be included in news releases and articles,
- preparation and circulation of presentation materials, and
- business agreements.

Duty to sever

[12] In package #2, every page has been withheld in full. It is essential to an effective, meaningful and robust access to information law that municipalities fully appreciate the requirement to selectively sever records. The law does not create whole document carve outs. Rather, the law makes clear that municipalities are only permitted to withhold information exempted from disclosure. Everything else must be disclosed.

[13] The Supreme Court of Canada has stated that access to information legislation creates a presumption in favour of disclosure.⁵ How that works in practice in Nova Scotia is reflected in part in s. 465(2) of the *MGA*:

465(2) The right of access to a record does not extend to information exempted from disclosure pursuant to this Part but, if that information can reasonably be severed from the record, an applicant has the right of access to the remainder of the record.

[14] That provision makes clear that municipalities must only exempt information as authorized pursuant to the *MGA* and further, where the information can reasonably be severed, municipalities are obliged to release the remainder of the record to the applicant.⁶ This means

⁵ *John Doe v. Ontario (Finance)*, [2014] 2 SCR 3, 2014 SCC 36 (CanLII) at para. 41. ⁴ See *Freedom of Information and Protection of Privacy Act* s. 2(a). This is the general approach that was taken in previous review reports such as NS Review Report 16-09 at para. 14.

⁶ As stated in Review Report 17-03.

that any remaining information that is both intelligible and responsive to the request after the exempted information has been removed should be released.⁷

[15] The CBRM is expected to do a line-by-line review of the entire record. Even at a glance, it is obvious that this did not occur. First, attachments to emails were missing. Second, information that obviously would not be subject to any exemption was withheld in full, such as the business contact information of CBRM employees and things like salutations and plans to meet that included no substantial information.

[16] I find that in withholding the entire record (package #2), the CBRM failed to satisfy its duty to sever.

Issue #1: Did the CBRM meet its duty to assist the applicant by conducting an adequate search for records as required by s. 467(1)(a) of the MGA?

[17] Section 467(1)(a) of the *MGA* requires the municipality to make every reasonable effort to assist the applicant and to respond without delay to the applicant openly, accurately and completely. The issue of conducting an adequate search as required by s. 467(1)(a) of the *MGA* was not initially raised by the applicant. The applicant was told that package #2 would be withheld in full and so had no knowledge of the contents of the 862 pages of records withheld in full.

[18] As part of the investigation process, this office reviewed the 862 pages that were withheld in full. The investigator assigned to this file notified the CBRM that 41 documents that should have been attached to the records withheld in full did not appear to be attached and therefore were missing. During my review of the records, I also identified multiple additional missing attachments, some of which are identifiable in the attachment line of the email and some of which are referenced in the body of the email.

[19] Section 498 of the *MGA*, which sets out the burden of proof, is silent respecting s. 467(1). Therefore, normally the parties must each submit arguments and evidence in support of their positions. In this case however, the applicant has no knowledge of this issue and thus would not be able to make arguments.

[20] The issue of the duty to assist has been the subject of many review reports, with the leading Nova Scotia case being Review Report F1-11-76. In that case, the former Commissioner noted the duty to assist applicants is a duty found in access to information legislation across Canada.⁸ I will not repeat the full discussion from Review Report F1-11-76 here but the same conclusion applies:

[I3] What is clear from decisions across these Canadian jurisdictions is that where an applicant alleges a failure to conduct an adequate search the applicant must provide something more than mere assertion that a document should exist.

⁷ This is also the approach taken in other jurisdictions. See for example *BC OIPC Order 03-16*, 2003 CanLII 49186 (BC IPC), at para. 53 and *Ontario Order 24, Ontario (Attorney General) (Re)*, 1988 CanLII 1404 (ON IPC), at p. 8.

⁸ *Access to Information Act*, s. 4(2.1); *Freedom of Information and Protection of Privacy Act* (BC), s. 6(1); *Freedom of Information and Protection of Privacy Act* (Manitoba), s. 9; *Freedom of Information and Protection of Privacy Act* (Alberta), s. 10(1).

[14] In response, the public body must make “every reasonable effort” to locate the requested record. The public body’s evidence should include a description of the business areas and record types searched (for example emails, physical files, databases), should identify the individuals who conducted the search (by position type), and should usually include the time taken to conduct the search. If there is an explanation for why a record may not exist, it should be provided.

[21] Although the *MGA* does not impose a standard of perfection, a municipality’s efforts in searching for records must conform to what a fair and rational person would expect to be done or consider acceptable. The search must be thorough and comprehensive.⁹

[22] The CBRM did let us know several times that it was continuing to search for the missing records but never committed to a date to complete this task and as of the date of this report, had only provided a couple of the missing records. The CBRM was well outside of the statutory time frame to complete this fundamental requirement. The CBRM treated the statutory time frames as guidelines when they are in fact legal duties. It completely disregarded the statutory timeframes set out in the law. As such, I have no hesitation in finding that the CBRM failed to meet its duty to conduct an adequate search for the responsive records.

Issue #2: Was the CBRM authorized to refuse access to information under s. 477 of the *MGA* because disclosure of the information could reasonably be expected to harm the financial or economic interests of the municipality?

[23] The CBRM withheld 862 pages in full (package #2). The CBRM identified both s. 477 and s. 481 as its authority to withhold in full on every single page. With regard to s. 477, it cited two subsections of s. 477 as authority to withhold the information. Those subsections were 477 (d) and (e):

477 (I) The responsible officer may refuse to disclose to an applicant information, the disclosure of which, could reasonably be expected to harm the financial or economic interests of the municipality, another municipality or the Government of the Province or the ability of the Government of the Province to manage the economy and, without restricting the generality of the foregoing, may refuse to disclose the following information:

- (d) information the disclosure of which could reasonably be expected to result in the premature disclosure of a proposal or project or in undue financial loss or gain to a third party;
- (c) information about negotiations carried on by or for the municipality or another municipality or the Government of the Province.

[24] To rely on s. 477(1), the CBRM must establish that the disclosure of the withheld information could reasonably be expected to harm the financial or economic interests of the CBRM, another municipality or the Province of Nova Scotia. Section 477 provides that such harm may arise from the non-exhaustive list of enumerated circumstances set out in ss. 477(1)(a)

⁹ Order 00-32, 2000 CanLII 14397 (BC IPC), p. 5.

to (e).¹⁰ In this case, the CBRM pointed to 477(1)(d) and 477(1)(e) as being relevant considerations.

Position of the CBRM

[25] With respect to the requirement to establish harm, the CBRM pointed to *Fuller v. Nova Scotia*¹¹ for the premise that there must be a clear and direct connection between the disclosure and the alleged harm in order to satisfy the requirement of a “reasonable expectation of harm”. It also noted that in *Chesal v. Nova Scotia (Attorney General)*,¹² the Nova Scotia Court of Appeal said that there must be a “clear and direct” connection between the disclosure and the alleged harm. Finally, the CBRM stated that in *Atlantic Highways Corporation (Re)*,¹³ the Nova Scotia Supreme Court provided the following test to determine the degree of prospective harm required under s. 21(1) of the *Freedom of Information and Protection of Privacy Act (FOIPOP)*:

The other parties in this hearing point out that such losses of advantage are purely speculative. They are indeed, but all of such categories of s. 21(1)(c) must call for speculation; the possible future harm which might possibly be caused by the future release of information. In applying such speculative legislative requirements a court must make its decision on the basis of an assessment of the degree of probability of such harm.

A review of the wording used in the 'harm of disclosure' subsection makes it clear that the legislature seeks evidence of more than the possibility of some loss; it requires that it be shown that the information "reasonably" be expected to "harm significantly" or "interfere significantly" in subsection (i) and "result in undue financial loss" in subsection (iii). Such modifiers would seem to imply that the legislature requires a logically and rationally based threshold of 'speculative proof' of 'harm' or damages of some substance.¹⁴

[26] After citing the case law, the CBRM's argument was that given the importance of the development of the Port of Sydney to the economic future of the CBRM and its residents, there was a clear and direct connection between the premature disclosure of the records it was claiming to be exempt and the reasonable expectation of harm that would result from such disclosure. Further, it said, this reasonable expectation of harm meets the logically and rationally-based threshold as any such disclosure would substantially jeopardize not only current negotiations but the potential for future negotiations and agreements with third parties.

[27] The CBRM also argued that the release of the records would cause a reasonable expectation of harm to occur. The CBRM said that the information contained in the records was sensitive and that disclosure of it would lead to future harm to the CBRM. It concluded by saying that in order to keep the prospects of having a container terminal constructed, the documents should not be disclosed to the applicant.

¹⁰ NS Review Report 19-01, 2019 NSOIPC 19 (CanLII), at para. 58.

¹¹ 2004 NSSC 86.

¹² 2003 NSCA 124.

¹³ [1997] N.S.J. No. 238.

¹⁴ Note that the wording in s. 21 of *FOIPOP* is identical to that set out in s. 481 of the *MGA*. Thus, the analysis is applicable to an analysis under the *MGA*.

[28] Finally, the CBRM argued in its representations that the documents that were withheld should remain exempt from disclosure as the documents contained sensitive information pertaining to the development of the project. It noted that much of what was discussed had yet to come to fruition. The CBRM stated that public disclosure of the documents would run contrary to s. 477 of the *MGA* and additionally, would be against the economic interests of the CBRM and surrounding area, putting the prospects of the project in jeopardy.

[29] That was the extent of the CBRM's representations.

Analysis

[30] The CBRM bears the burden of proving that the test in s. 477 has been satisfied. Harms-based exemptions require a reasoned assessment of the future risk of harm. The leading case in Canada on the appropriate interpretation of the reasonable expectation of harm test found in access to information laws determined that access statutes mark out a middle ground between that which is probable and that which is merely possible.¹⁵ A municipality must provide evidence well beyond or considerably above a mere possibility of harm in order to reach that middle ground.¹⁶

[31] The standard of proof required of the CBRM was that the evidence must show that the harm asserted was well beyond a mere possibility that disclosure could harm its economic interests or the economic interests of another municipality or the Province. Here, the CBRM barely even set out what the alleged harm could be. There was one sentence that the release of the documents could put the prospects of the project in jeopardy. Even if I accept that releasing some records could put the project in jeopardy, the CBRM simply asserted that harm would occur. No explanations were provided as to *how* release of the documents could cause the asserted harm. The assertion was not supported by any evidence about how release of the information would cause the alleged harm. The withheld records contain things like emails about logistics and circulations of draft press releases. I fail to see how the release of such records could cause the alleged harm of having the whole project not succeed. Overall, the CBRM's representations fell well short of establishing a clear and direct connection between the disclosure and so are insufficient to establish a reasonable expectation of harm.

[32] I find that the CBRM has failed to satisfy the burden of proof and so I find that s. 477 does not apply to the withheld information.

[33] Because the CBRM did not establish that harm could occur, it is not necessary for me to delve into the specific subsections of s. 477 that it relied on. However, I offer a few comments here.

¹⁵ *Ontario (Community Safety and Correctional Services) v. Ontario (Information and Privacy Commissioner)*, [2014] 1 SCR 674, 2014 SCC 31 (CanLII), at para. 54. The former Information and Privacy Commissioner relied on this test in a number of previous decisions including *NS Review Report 18-02*, 2018 NSOIPC 2 (CanLII), at para. 38. The former British Columbia Commissioner referred to this as a "reasoned assessment of the future risk of harm" in *Order F-08-22*, 2008 CanLII 70316 (BC IPC), at para. 44.

¹⁶ This summary of the application of s. 17 of *FOIPOP* (which is similar to s. 477 of the *MGA*) also appears in *NS Review Report 18-11*, 2018 NSOIPC 11 (CanLII), at paras. 33-34.

477(1)(d): Premature disclosure of a project

[34] With regard to the application of s. 477(1)(d), the withheld information must be “information the disclosure of which could reasonably be expected to result in the premature disclosure of a proposal or project or in undue financial loss or gain to a third party.” According to the Merriam-Webster online dictionary, the term “premature” means “happening, arriving, existing, or performed before the proper, usual, or intended time.”

[35] The applicant submitted the access to information request on July 3, 2015. In March 2013, it was public knowledge that the CBRM would be exploring the possibility of the development of a container terminal. On March 10, 2015, one of the third parties was interviewed on CBC Radio’s Mainstreet.¹⁷ As of June 16, 2015, it was public knowledge that Harbour Port Development Partners was awarded an exclusivity agreement to continue to pursue the development of the Port of Sydney with the Port of Sydney Development Corporation. It was no secret that this project existed. The project was already made public by the time the access to information request was made. Release of the information would not prematurely disclose a project that had not yet been made public.

477(1)(e): Information about negotiations

[36] With regard to the application of s. 477(1)(e), the CBRM must establish that the withheld information was “information about negotiations carried on by or for a municipality.”

[37] What is “information about negotiations”? Information that might be collected or compiled for the purpose of negotiations, that might be used in negotiations or that might, if disclosed, affect negotiations, is not necessarily *about* negotiations. Information about negotiations includes analysis, methodology, options or strategies in relation to negotiations.¹⁸

[38] In this case, significant portions of the withheld information had nothing to do with negotiations at all. I fail to see how an email discussing meeting logistics was *about* negotiations, for example. Furthermore, I did not see any information in the withheld portion of the record that would allow an assiduous reader to be able to glean information about the CBRM’s strategy or methodology in relation to the negotiations. The information withheld was not information about negotiations within the meaning of s. 477(1)(e).

Issue #3: Was the CBRM required by s. 481 of the MGA to refuse access to the record or any part thereof because disclosure of the information could reasonably be expected to be harmful to the business interests of a third party?

[39] In addition to relying on s. 477, the CBRM cited s. 481 of the MGA in withholding in full the 862 pages of records in package #2 from the applicant. The test for the application of s. 481 of the MGA and the equivalent provision in FOIPOP (s. 21) is clearly set out in the provision. The asserting party must establish that the disclosure of the requested information:

1. Would reveal trade secrets of a third party or commercial, financial, labour relations, scientific or technical information of a third party;

¹⁷ Barry Sheehy - Sydney Port Development: <https://www.cbc.ca/news/canada/nova-scotia/programs/mainstreetcapebreton/barry-sheehy-sydney-port-development-1.2990798>

¹⁸ As stated in NS Review Report 16-12, 2016 NSOIPC 12 (CanLII) at para. 77.

2. That was supplied implicitly or explicitly in confidence; and
3. The disclosure of which could reasonably be expected to cause one or more of the harms enumerated in s. 481(1)(c).

[40] As set out in *Atlantic Highways Corporation (Re)*,¹⁹ s. 481 must be read conjunctively. Thus, a party seeking to apply it to restrict information must satisfy all of the lettered subsections of s. 481.

[41] Nova Scotia's access to information legislation is unique in that it declares as one of its purposes a commitment to ensure that municipalities are fully accountable to the public.²⁰ It is intended to give the public greater access to information than might otherwise be contemplated in the other provinces and territories in Canada.²¹ The *MGA* and similar access to information legislation across Canada strike a balance between the demands of openness and commercial confidentiality in two ways: it affords substantive protection of information by specifying that certain categories of third party information are exempt from disclosure and it gives procedural protection through the third party notice process.²²

[42] As former Commissioner Tully previously discussed, courts have recognized that the important goal of broad disclosure must be balanced against the legitimate private interests of third parties and the public interest in promoting innovation and development.²³

[43] Before getting into the substance of the test, I wish to speak to the issue of who is the third party in this case and who bears the burden of proof in raising a s. 481 argument. The *MGA* contemplates two scenarios with respect to notice to a third party:

Notice to third party

482 (1) When a responsible officer receives a request for access to a record that contains or may contain information of or about a third party that cannot be disclosed, the responsible officer shall, where practicable, promptly give the third party a notice

- (a) stating that a request has been made by an applicant for access to a record containing information that disclosure of which may affect the interests, or invade the personal privacy, of the third party;
- (b) describing the contents of the record; and
- (c) stating that, within fourteen days after the notice is given, the third party may, in writing, consent to the disclosure or may make written representations to the responsible officer explaining why the information should not be disclosed.

(1A) Notwithstanding subsection (1), that subsection does not apply if

- (a) the responsible officer decides, after examining the request, any relevant records and the views or interests of the third party respecting the disclosure

¹⁹ [1997] N.S.J. No. 238 at paras. 27-28.

²⁰ See *Municipal Government Act* s. 462.

²¹ *O'Connor v. Nova Scotia*, 2001 NSCA 132 (CanLII) at paras. 54-57.

²² *Merck Frosst Canada Ltd. v. Canada (Health)*, [2012] 1 SCR 23, 2012 SCC 3 (CanLII) [Merck Frosst] at para. 23.

²³ NS Review Report FI-10-59(M) paras. 9-15, NS Review Report 16-01 para. 14, *Imperial Oil Limited v. Alberta (Information and Privacy Commissioner)*, 2014 ABCA 231 (CanLII) at para. 67.

requested, to refuse to disclose the record; or (b) where the regulations so provide, it is not practical to give notice pursuant to that subsection.

[44] I asked the CBRM whether it had given notice to any third parties and if so, who was considered to be a third party in light of the case law that requires the information be “of” a third party in order to engage these provisions. The CBRM’s response was that it had engaged s. 482(1A) of the *MGA*. The CBRM said that disclosure of this information would be highly prejudicial to the interests of the CBRM and the associated third parties. The CBRM explained that two of the parties referenced in the record that were not the CBRM were approached and indicated that they objected to disclosure of their communications. The information withheld consisted almost entirely of communications between the CBRM and these two parties. The CBRM was of the opinion that due to the volume of documents that these two parties were part of, that notifying them was necessary as they were the main contacts outside the CBRM. With regard to the other parties mentioned in the documents, they were apparently not contacted as their communications were intertwined with the main source of the communications.

[45] As set out in *Merck Frosst Canada Ltd. v. Canada (Health)*,²⁴ there is a “fairly low threshold to trigger the obligation to give notice” and correspondingly a “high threshold for disclosure without notice”. As explained by Justice Orsborn in *Atlantic Lottery Corp. v. Newfoundland and Labrador (Minister of Finance)*,²⁵ once this low threshold has been met, the next step is to determine whether the information is “of” a potential party and if so, if there is reason to believe the information might be excepted from disclosure:

Having identified potential third parties in what I would call a liberal manner, it is then the responsibility of the head to assess whether there is reason to believe that the information of such parties is “of” a potential third party and, if so, if there is reason to believe the information might be excepted from disclosure. This assessment would determine whether or not the low threshold for giving notice has been met.²⁶

[46] In terms of what constitutes “of a third party”, Justice Marshall concluded in *Beverage Industry Association of Newfoundland and Labrador v. Newfoundland and Labrador (Minister of Finance)* after having considered the existing case law, that the words “of a third party” suggest that the third party must have some form of a proprietary interest in the information, although this does not mean that the information needs to be solely owned by the third party.²⁷ Justice Marshall found that the operators of video lottery terminals (VLT) should have been

²⁴ *Merck Frosst Canada Ltd. v. Canada (Health)*, 2012 SCC 3, [2012] 1 SCR at paras. 63 and 72.

²⁵ *Atlantic Lottery Corp. v. Newfoundland and Labrador (Minister of Finance)*, 2018 NLSC 133. Note that this case was appealed in *Beverage Industry Association of Newfoundland and Labrador v. Newfoundland and Labrador (Minister of Finance)*, 2019 NLSC 222 but not in regard to this point. Furthermore, *Beverage Industry Association of Newfoundland and Labrador v. Newfoundland and Labrador (Minister of Finance)* is currently under appeal.

²⁶ *Atlantic Lottery Corp. v. Newfoundland and Labrador (Minister of Finance)*, 2018 NLSC 133 at para. 54 [A.L.C. v. N.L.]. Note that this case was appealed in *Beverage Industry Association of Newfoundland and Labrador v. Newfoundland and Labrador (Minister of Finance)*, 2019 NLSC 222 but not in regard to this point. Furthermore, *Beverage Industry Association of Newfoundland and Labrador v. Newfoundland and Labrador (Minister of Finance)* is currently under appeal.

²⁷ *Beverage Industry Association of Newfoundland and Labrador v. Newfoundland and Labrador (Minister of Finance)*, 2019 NLSC 222 at para. 55.

given third party notice, as although the information requested in the access request was not produced or owned by the VLT operators, given that the prospect of harm to the VLT operators was put before the Commissioner, fairness dictated that he should have given the opportunity to the VLT operators to make representations.²⁸

[47] In the present case, the vast majority of what was withheld in full in package #2 was emails between various third parties and the CBRM. When one writes an email and sends it to a member of a municipality who is subject to the *MGA*, this does not imply that one had a proprietary interest in its contents. I have reviewed the emails in package #2 and find that none of them contain a proprietary interest such that the information is “of” a third party.

[48] The package also contained various unsigned business agreements. As set out in *Atlantic Highways Corp. v. Nova Scotia*, typically, commercial information contained in a negotiated agreement is not proprietary to a third party because it is the product of negotiation.²⁹ In that case, the Court determined that information in an omnibus agreement to construct a toll highway was not commercial or financial information of third a party because the information had either already been exposed to publication or was so intertwined with the Provincial input by way of the requirement of the request for proposal or modified by the negotiation process that it clouded the third party’s claim to a proprietary interest in the information.³⁰

[49] Overall, the CBRM confirmed that it relied on s. 482(1A) of the *MGA*. Furthermore, my assessment of the information withheld in package #2 is that because the information is not proprietary, notice to the various other parties named was not required. For these reasons, I find that in this case, pursuant to s. 498(1), it is the CBRM that has the burden to prove that the applicant has no right of access the record.

[50] I will now move on to the substance of the test for whether the information can be withheld pursuant to s. 481 of the *MGA*.

Step 1: Does the withheld information reveal trade secrets or commercial, financial, labour relations, scientific or technical information of a third party (s. 481(1)(a))?

[51] The first part of the test requires the municipality to explain how disclosure would reveal trade secrets or commercial, financial, labour relations, scientific or technical information of a third party.

[52] The CBRM provided no representations on this point. As such, the CBRM did not discharge its burden regarding this first aspect of the test. I am not satisfied that the information it sought to protect is one of the categories of information listed in s. 481(1). In other words, because the CBRM has not met its burden, I must find that s. 481 cannot apply and so the CBRM cannot rely on it to withhold information. Nevertheless, as I have reviewed the records, I will make a few comments about this aspect of the test.

²⁸ *Beverage Industry Association of Newfoundland and Labrador v. Newfoundland and Labrador (Minister of Finance)* at para. 104.

²⁹ *Atlantic Highways Corp. v. Nova Scotia* (1997), 1997 CanLII 11497 (NSCC), 162 N.S.R. (2) 27.

³⁰ *Atlantic Highways Corp. v. Nova Scotia* (1997), 1997 CanLII 11497 (NSCC), 162 N.S.R. (2) 27 at p. 9.

[53] Trade secrets are defined in s. 461 of the *MGA* as:

- (l) “trade secret” means information, including a formula, pattern, compilation, program, device, product, method, technique or process, that
 - (i) is used, or may be used, in business or for any commercial advantage,
 - (ii) derives independent economic value, actual or potential, from not being generally known to the public or to other persons who can obtain economic value from its disclosure or use,
 - (iii) is the subject of reasonable efforts to prevent it from becoming generally known, and
 - (iv) the disclosure of which would result in harm or improper benefit.

[54] I have no evidence before me to establish that the information in question “derives independent economic value”, that it is “subject to reasonable efforts to prevent it from becoming generally known” or that disclosure “would result in harm or improper benefit.” Absent evidence on this issue, I cannot find that the information in question qualifies as a trade secret within the meaning of the *MGA*.

[55] Similarly, there was no issue of labour relations that arose in the records.

[56] The terms commercial, financial, scientific or technical information are not defined in the *MGA*. It has been generally accepted that dictionary meanings provide the best guide and that it is sufficient for the purposes of the exemption that information relate or pertain to matters of finance, commerce, science or technical matters as those terms are commonly understood.³¹

[57] There was no scientific or technical information in the withheld documents. While it is arguable that there was some commercial and financial information, it is critical that the information also be “of a third party”. As I set out above, I am not satisfied that the information here is “of a third party”.

[58] I find that the CBRM failed to meet its burden of proving this first aspect of the test. Accordingly, I find that the CBRM has failed to meet its burden of proving that s. 48I applies to any of the withheld information.

[59] In the event I am incorrect, I will go on to address the remaining two parts of the test.

Step 2: Was the information supplied implicitly or explicitly in confidence (s. 48I(1)(b))?

[60] The second aspect of the test requires the municipality to establish that the information at issue was supplied, implicitly or explicitly, in confidence.

³¹ *Air Atonabee Ltd. v. Canada (Minister of Transport)* (1989), 37 Admin. L.R. 245 (FCTD) [Air Atonabee] at p. 268 cited with approval in *Merck Frost* at para. 139.

[61] The CBRM identified that with regard to whether information was “supplied in confidence” under *FOIPOP*, the Nova Scotia Court of Appeal has stated that there must be an expectation of confidentiality by all parties sending and receiving the information, and has also endorsed a non-exhaustive list of factors to consider when determining whether information was supplied in confidence:

[43] In determining whether particular information is received in confidence, the Court must consider the circumstances as a whole including the content of the information, its purposes and the purposes and conditions under which it was prepared and communicated. It is not enough that the supplier of the information states, without further evidence, that it is confidential; otherwise, a party supplying the information could ensure the information was not released. Likewise, the fact information is marked confidential is not conclusive that the information was supplied in confidence. If such was the case, the mere marking of information as “confidential” would prevent its release.³²

[71] The *FOIPOP* Act refers to confidential information in a number of sections (ss. 19C(b), 20(2)(f), 20(5), and 21(1)(b)). Section 12(b) applies to information “received” in confidence, while all other sections describe the information as “provided” or “supplied” in confidence. In *Order 331-1999; Vancouver Police Board* [1999] B.C.I.P.C.D. No. 44 the Privacy Commissioner considered the meaning of “received” in confidence, as contrasted with “supplied” or “provided” in confidence in similarly worded provisions of the *Freedom of Information and Protection of Privacy Act*, R.S.B.C. 1996, c. 165, s. 16(1)(b). He concluded that “received” in confidence requires that there be evidence of an expectation of confidentiality on the part of both the supplier and the receiver of the information. I agree.

[72] The Commissioner developed a helpful list of factors to aid in determining whether information was received in confidence. He said:

Para 37 What are the indicators of confidentiality in such cases? In general, it must be possible to conclude that the information has been received in confidence based on its content, the purpose of its supply and receipt, and the circumstances in which it was prepared and communicated. The evidence of each case will govern, but one or more of the following factors - which are not necessarily exhaustive - will be relevant in s. 16(1)(b) cases:

1. What is the nature of the information? Would a reasonable person regard it as confidential? Would it ordinarily be kept confidential by the supplier or recipient?
2. Was the record prepared for a purpose that would not be expected to require or lead to disclosure in the ordinary course?
3. Was the record in question explicitly stated to be provided in confidence? (This may not be enough in some cases, since other evidence may show that the recipient in fact did not agree to receive

³² *Chesal v. Nova Scotia (Attorney General)*, 2003 NSSC 10, at para. 43.

the record in confidence or may not actually have understood there was a true expectation of confidentiality.)

4. Was the record supplied voluntarily or was the supply compulsory? Compulsory supply will not ordinarily be confidential, but in some cases there may be indications in legislation relevant to the compulsory supply that establish confidentiality. (The relevant legislation may even expressly state that such information is deemed to have been supplied in confidence.)
5. Was there an agreement or understanding between the parties that the information would be treated as confidential by its recipient?
6. Do the actions of the public body and the supplier of the record - including after the supply - provide objective evidence of an expectation of or concern for confidentiality?
7. What is the past practice of the recipient public body respecting the confidentiality of similar types of information when received from the supplier or other similar suppliers?³³

[62] The CBRM also highlighted that courts will look to both the words used by the parties and the conduct of the parties to determine whether information was received in confidence.³⁴ For example, although an audit report was marked as confidential in *Chesal*, the Court looked to all the circumstances and found that it was not in fact received in confidence.

[63] The CBRM's argument was that applying the above-noted law to the matter, all communications regarding the Port of Sydney, which had not been subject to a formal media release, were confidential. The CBRM said that securing a project of this size requires confidence in the various entities seeking to invest in this area. It said that in order to maintain confidence with various private sector players involved in this project, it needed to ensure that communications regarding the advancement of the container terminal remained confidential.

[64] I agree with the CBRM's representations about what test must be used to determine whether the information was supplied "in confidence". However, first I must assess whether the information was "supplied".

"Supplied"

[65] The Supreme Court of Canada in *Merck Frosst* has said that the governing legal principles for the application of provisions such as s. 481(1)(b) are:

[155] The first is that a third party claiming the s. 20(1)(b) exemption must show that the information was supplied to a government institution by the third party.

[156] A second principle is that where government officials collect information by their own observation, as in the case of an inspection for instance, the information they obtain in that way will not be considered as having been supplied by the third party...

³³ *Chesal v. Nova Scotia (Attorney General)*, 2003 NSCA 124 at paras. 71-73.

³⁴ *Chesal v. Nova Scotia (Attorney General)*, 2003 NSCA 124 at para. 78.

[157] A third principle is that whether or not information was supplied by a third party will often be primarily a question of fact.

[66] In this case, the majority of the emails were from third parties to the CBRM. There were also several business agreements. I am satisfied that the information qualifies as “supplied” by a third party.

“In confidence”

[67] Turning now to whether the information was supplied “in confidence”, the CBRM provided no evidence as to whether or not, at any stage in the process, the third parties supplied any information with the expectation that it would be kept confidential, aside from noting that the two third parties it spoke to objected to disclosure of the communications. As set out above, it simply stated that all communications were confidential, securing a project of this size requires confidence in the various entities seeking to invest in this area and that in order to maintain confidence with various private sector players involved in this project, it needed to ensure that communications regarding the advancement of the container terminal remained confidential.

[68] It would be a rare case where the burden to meet this aspect of the test was satisfied with no evidence and a bare assertion. Access to information legislation has long been in force in Canada. Private third parties should be well aware that their interactions with municipalities are fully accessible to the public subject to limited exemptions as set out in the legislation. One cannot promise or contract out of the disclosure requirements of the *MGA*. Again, the CBRM did not meet its burden. For all these reasons, I find that the information was not supplied “in confidence” within the meaning of s. 481(1)(b).

[69] Again, because I have found that this part of the test has not been met, the exemption cannot apply. I do not have to go on but will for completeness sake.

Step 3: Would disclosure reasonably be expected to cause harm listed in s. 481(1)(c)?

[70] With respect to the harm aspect of the test, the CBRM pointed to *Fuller v. Nova Scotia*³⁵ for the premise that there must be a clear and direct connection between the disclosure and the alleged harm in order to satisfy the requirement of a “reasonable expectation of harm”. It also noted that in *Chesal v. Nova Scotia (Attorney General)*,³⁶ the Nova Scotia Court of Appeal said that there must be a “clear and direct” connection between the disclosure and the alleged harm. Finally, the CBRM stated that in *Atlantic Highways Corporation (Re)*,³⁷ the Nova Scotia Supreme Court provided the following test to determine the degree of prospective harm required under s. 21(1) of *FOIPOP*:

The other parties in this hearing point out that such losses of advantage are purely speculative. They are indeed, but all of such categories of s. 21(1)(c) must call for speculation; the possible future harm which might possibly be caused by the future release of information. In applying such speculative legislative requirements a court must make its decision on the basis of an assessment of the degree of probability of such harm.

³⁵ 2004 NSSC 86.

³⁶ 2003 NSCA 124.

³⁷ [1997] N.S.J. No. 238.

A review of the wording used in the 'harm of disclosure' subsection makes it clear that the legislature seeks evidence of more than the possibility of some loss; it requires that it be shown that the information "reasonably" be expected to "harm significantly" or "interfere significantly" in subsection (i) and "result in undue financial loss" in subsection (iii). Such modifiers would seem to imply that the legislature requires a logically and rationally based threshold of 'speculative proof' of 'harm' or damages of some substance.

[71] After citing the case law, the CBRM's argument was that given the importance of the development of the Port of Sydney to the economic future of the CBRM and its residents, there was a clear and direct connection between the premature disclosure of the records it was claiming to be exempt and the reasonable expectation of harm that would result from such a disclosure. The CBRM said that further, this reasonable expectation of harm met the logically and rationally-based threshold as any such disclosure would substantially jeopardize not only current negotiations but the potential for future negotiations and agreements with third parties. The CBRM also stated that discussions related to the development of the Port of Sydney were highly sensitive and as such, submitted that documents claimed under s. 481 should remain with the CBRM and be exempt from disclosure to the applicant as disclosure would not be in the best interests of the CBRM, putting the continued development of the Port of Sydney in jeopardy.

[72] This office has, on a number of occasions, reviewed the leading cases in Canada on the issue of how to assess a reasonable expectation of harm.³⁸ Therefore, I will not repeat that analysis here. In summary, I have determined that a reasonable expectation of harm requires evidence beyond a mere possibility of harm but somewhat lower than harm that is more likely than not to occur. As a practical matter, mere assertions of harm will rarely be sufficient. Independent evidence of expectations of harm or at least evidence of harm from the third party and the municipality is helpful. Evidence of previous harm from similar disclosures is also useful and evidence of a highly competitive market would assist in determining whether the test has been satisfied. In all cases, it is evidence of a connection between the disclosure of the type of information at issue and the harm that is necessary.

[73] I am not persuaded that the CBRM has overcome the hurdles listed above. The CBRM has simply said that disclosure of the records would cause harm and that it would jeopardize current negotiations and the potential for future negotiations and agreements with third parties, but it has not explained *how* this would occur. For example, why would release of an email discussing a draft press release cause the harm alleged? How would that affect the negotiating position of the CBRM? A bare assertion without anything further is not enough to satisfy me to the extent required by s. 481 that there was a sufficient prospect of the degree of harm that is contemplated by that subsection. There should be a clear and direct connection between the disclosure of the specific information and the harm that has been alleged. The CBRM did not set out such a connection in its arguments.

³⁸ NS Review Reports FI-09-100, FI-10-59(M), 16-01, 16-13.

[74] Overall, since the three parts of s. 481 must all be satisfied, I conclude that s. 481 does not apply to the withheld information.

Issue #4: Was the CBRM required by s. 480(1) of the MGA to refuse access to the record or any part thereof because disclosure of the information would be an unreasonable invasion of a third party's personal privacy?

[75] The CBRM relied on s. 480(1) of the MGA to withhold a small portion of the records released to the applicant (package #1). In all cases, the records were emails and the information severed was found within the "to" or "from" line of the header. More specifically, there were three ways the email address was severed based on the way the information appeared within the record: a name was displayed without showing the actual email address; the username was released but the domain portion was severed; or the entire email address was severed. In two cases, a first name only was severed from the body or the subject line of the email. In a few places, phone numbers were severed from the body of the email. In one case, an individual's signature block, containing name, organization, organization's web address and phone number, was severed. All emails were in a business capacity, as opposed to a personal one.

[76] The approach to the analysis of the meaning of an "unreasonable invasion of personal privacy" under s. 480 of the MGA is well established by the Supreme Court of Nova Scotia. In his decision in *Re House*, Justice Moir set out a four-step process:³⁹

- i. Is the requested information "personal information" within s. 461(f)? If not, that is the end. Otherwise, I must go on.
- ii. Are any of the conditions of s. 480(4) satisfied? If so, that is the end.
- iii. Is the personal information presumed to be an unreasonable invasion of privacy pursuant to s. 480(3)?
- iv. In light of any s. 480(3) presumption, and in light of the burden upon the applicant established by s. 498(3)(a), does the balancing of all relevant circumstances, including those listed in s. 480(2), lead to the conclusion that disclosure would constitute an unreasonable invasion of privacy or not?

Position of the parties

[77] The applicant submitted no representations.

[78] The representations submitted by the CBRM regarding this exemption were scant: "We respectfully submit that the information...remain undisclosed to the Applicant. We submit that such disclosure would be an unreasonable breach of privacy." There was nothing further submitted in the CBRM's representations.

Analysis

[79] The personal information exemption is a mandatory exemption. This means that if the information meets the test of the exemption (the "*House Test*" set out above), it cannot be disclosed. In this case, the CBRM has not demonstrated how the test has been applied. I must however, apply the test before I can make a finding as to if the exemption applies or not.

³⁹ *House (Re)*, 2000 CanLII 20401 (NS SC), at para. 14.

Step 1: Is the requested information “personal information”?

[80] The first step is to determine whether or not the withheld information was personal information within the meaning of s. 461(f). Unlike several other jurisdictions, Nova Scotia’s access to information and privacy laws do not specifically exclude business contact information from the definition of personal information. Business contact information typically includes name, position name or title, business telephone number, business address and business email or business fax number of the individual.⁴⁰ Thus, names, email addresses and phone numbers are personal information. This does not, of course, mean that the information must be withheld under s. 480(1). I will examine below whether or not the disclosure of this information would be an unreasonable invasion of a third party’s personal privacy.

[81] However, one of the email addresses is the generic mailbox for a Cape Breton community, not for an individual. Another redaction of information is of an organization’s web address. The exemption cannot apply to this information because it is not personal information.

Step 2: Are any of the conditions of s. 480(4) satisfied?

[82] The second step is to determine whether any of the conditions of s. 480(4) are satisfied. If they are, that ends the inquiry and the information cannot be withheld under s. 480(1). It is important to note that the names, email addresses and phone numbers were used strictly in a work context. In this case, s. 480(4) does not apply.

Step 3: Is the personal information presumed to be an unreasonable invasion of privacy pursuant to s. 480(3)?

[83] Section 480(3) creates a presumed unreasonable invasion of personal privacy for certain categories of records. None of the presumptions that favour non-disclosure are present in the withheld response package.

Step 4: Would the disclosure constitute an unreasonable invasion of privacy or not?

[84] The final step in the test is to determine whether or not, based on all of the relevant considerations, the disclosure of the information would result in an unreasonable invasion of a third party’s personal privacy.

[85] Relevant factors that favour non-disclosure:

- None.

[86] Relevant factors that favour disclosure:

- All of the individuals are communicating in their professional capacity.
- The information does not shed light on or otherwise disclose personal details about the senders or recipients of emails.
- The disclosure is desirable for the purpose of subjecting the activities of the CBRM to public scrutiny.

⁴⁰ See for example British Columbia’s *Freedom of Information and Protection of Privacy Act*, Schedule 1, or Ontario’s *Freedom of Information and Protection of Privacy Act*, RSO 1990, c F. 31, s. 2(3).

[87] In *Order F08-03*, former British Columbia Commissioner Loukidelis agreed that disclosure of the names of casino employees who had completed reporting forms in the course of their workplace duties was not an unreasonable invasion of personal privacy because such information lacks a distinctly personal dimension.⁴¹ In other jurisdictions the courts have determined that this type of information does not even qualify as personal information because it is not “about” the individual. The Federal Court of Appeal used this analysis to determine that records or transcripts of air traffic control communications did not contain personal information about the employees.⁴² Here, all the names and email addresses redacted were of either employees or third parties working with the CBRM.

[88] It is important to note that the *MGA* permits invasions of privacy. What it does not permit is *unreasonable* invasions of personal privacy. In the context of these records, and in these circumstances, I find that the disclosure of the names, email addresses and phone numbers of the third parties would not be an unreasonable invasion of their personal privacy pursuant to s. 480(1) of the *MGA*.

FINDINGS & RECOMMENDATIONS:

[89] I make five findings as stated below.

1. I find that the CBRM contravened s. 465(2) of the *MGA* by withholding the documents in full and not conducting a line-by-line review of the records.
2. I find the CBRM has failed to meet its duty to conduct an adequate search for the responsive records.
3. I find that s. 477 does not apply to the information withheld in full in package #2.
4. I find that s. 481 does not apply to the information withheld in full in package #2.
5. I find that s. 480(1) does not apply to the redacted information in package #1.

[90] I make four recommendations as stated below.

- I. I recommend that the CBRM conduct a new and complete search for all the attachments noted in the attachment line and referenced in the body of emails. At the conclusion of the search, the CBRM should provide the applicant with a new open, accurate and complete decision that contains all of the missing records. The CBRM should take the findings and recommendations found in this review report into consideration when considering applying exemptions to the attachments. The decision is to be sent to the applicant and copied to the Information and Privacy Commissioner within 30 days of receipt of this report.
2. I recommend that the CBRM release all of the information withheld in full in package #2 pursuant to s. 477 to the applicant.
3. I recommend that the CBRM release all of the information withheld in full in package #2 pursuant to s. 481 to the applicant.

⁴¹ BC Order F-08-03 at para. 87.

⁴² *Canada (Information Commissioner) v. Canada (Canadian Transportation Accident Investigation and Safety Board)* 2006 FCA 157, leave to appeal denied [2006] S.C.C.A. No. 259. See also: Ontario MO 2362.

4. I recommend that the CBRM release all of the information redacted in package #1 pursuant to s. 480(1) to the applicant.

November 3, 2020

Original Signed By

Tricia Ralph
Information and Privacy Commissioner for Nova Scotia

OIPC File: 15-00302

Revenue	Year To Date Assigned	7 Month Budget	7 Month Budget Variance	Annual Budget	Annual Budget Remaining
Total Taxes	66,462,724	65,560,234	902,490	112,388,973	45,926,249
Total Federal Government	1,837,806	1,837,806	-	3,150,525	1,312,719
Total Federal Government Agencies	449,848	449,848	-	771,168	321,320
Total Provincial Government	1,341,832	1,341,832	(0)	2,300,284	958,452
Total Provincial Government Agencies	1,934,031	1,934,031	0	3,315,481	1,381,450
Total Services to Other Local Government	559,075	559,075	0	958,415	399,340
Total Transit	80,841	61,833	19,008	165,000	84,159
Total Environmental Development Services	243,071	143,617	99,454	246,200	3,129
Total Licenses & Permits	79,954	88,083	(8,129)	151,000	71,046
Total Fines & Fees	391,745	401,072	(9,327)	754,218	139,448
Total Rentals	339,821	342,511	(2,690)	587,162	247,341
Total Concessions & Franchises	30,400	-	30,400	645,000	223,025
Total Interest on Taxes	789,938	1,137,325	(347,387)	1,949,700	1,159,762
Total Finance Revenue	17,993	13,125	4,868	22,500	4,507
Total Solid Waste Revenue	1,608,105	1,320,833	287,272	2,050,000	441,896
Total Recreation & Cultural Service Programs	85,387	26,917	58,470	499,000	1,028,213
Total Water Utility Charges	2,888,381	2,888,381	-	4,951,510	2,063,129
Total Unconditional Transfers	9,210,318	9,237,572	(27,254)	15,835,838	6,625,520
Total Conditional Transfers	318,859	318,859	-	3,474,797	3,155,938
Total Extraordinary Revenue	3,929,632	-	3,929,632	-	(3,929,632)
Year To Date Assigned	\$ 92,599,763	\$ 87,662,955	\$ 4,936,807	\$ 154,216,771	\$ 61,617,008

Departmental

Reviewed

Statement of Expenditures

Summary

Expenditures	Year to date Expended	7 Month Budget	7 Month Budget Variance	Annual Budget	Annual Budget Remaining
Legislative	\$ 722,158	\$ 818,778	\$ 96,620	\$ 1,417,019	\$ 694,861
Administration	275,046	270,844	(4,202)	454,909	179,863
Finance	1,508,788	1,654,444	145,656	2,805,328	1,296,540
Legal	1,679,973	1,766,640	86,667	2,045,519	365,546
Human Resources	641,791	777,948	136,157	1,312,790	670,999
Technology & Communications	1,754,499	1,800,357	45,858	3,216,010	1,461,511
Municipal Clerk	544,423	554,634	10,210	868,632	324,209
Fiscal Services	12,633,602	12,839,604	206,002	33,356,695	20,723,093
Police Services	14,357,876	15,382,298	1,024,422	25,765,802	11,407,926
Fire Services (Incl EMO)	11,249,837	11,313,031	63,193	17,982,995	6,733,158
Engineering & Public Works	26,114,267	27,349,811	1,235,544	49,785,036	23,670,769
Planning	1,783,310	2,047,447	264,137	3,319,283	1,535,973
Facilities C200 & Arenas	1,280,236	1,700,429	420,193	3,084,608	1,804,372
Parks & Grounds	1,614,404	1,748,208	133,804	2,899,912	1,285,508
Buildings	1,704,882	1,853,241	148,359	3,275,411	1,570,529
Recreation	1,648,219	1,915,677	267,458	2,626,822	978,603
Total expended to date	\$ 79,513,310	\$ 83,793,390	\$ 4,280,080	\$ 154,216,771	\$ 74,703,461

Reviewed

Departmental

Legislative	Year to date Expended	7 Month Budget	7 Month Budget Variance	Annual Budget	Annual Budget Remaining
6000 WAGES/SALARIES	\$ 576,560	\$ 604,993	\$ 28,433	\$ 1,014,748	\$ 438,188
6010 BENEFITS	72,296	80,972	8,675	135,813	63,517
6030 TRAVEL/CONFERENCES	8,930	46,065	37,135	78,969	70,039
6040 PROF MEM/DUES & FEES	20,724	18,999	(1,725)	72,342	51,618
6050 OFFICE SUPPLIES	6,507	8,983	2,476	15,400	8,893
6060 OFFICE EQUIPMENT	2,839	2,917	78	5,000	2,161
6080 ADVERTISING	1,412	8,458	7,046	14,500	13,088
6100 COURIER	-	146	146	250	250
6110 TELEPHONE/FAX	12,007	14,327	2,320	24,560	12,553
6120 PUBL./SUBSCRIPTIONS	1,083	1,072	(11)	1,837	754
6130 COMPUTER HARDWARE	1,118	4,430	3,312	6,600	5,482
6150 MEETING EXPENSES	3,954	14,583	10,629	25,000	21,046
6170 PROMOTION	14,726	12,833	(1,893)	22,000	7,274
Total expended to date	\$ 722,158	\$ 818,778	\$ 96,620	\$ 1,417,019	\$ 694,861

 Departmental

 Finance

Administration (CAO)

Expenditures

October 31, 2020

CAO	Year to date Expended	7 Month Budget	7 Month Budget Variance	Annual Budget	Annual Budget Remaining
6000 WAGES/SALARIES	\$ 161,562	\$ 165,054	\$ 3,492	\$ 276,843	\$ 115,281
6010 BENEFITS	22,673	28,135	5,462	47,191	24,518
6020 TRAINING/EDUCATION	-	3,300	3,300	3,300	3,300
6030 TRAVEL/CONFERENCES	-	1,905	1,905	5,000	5,000
6040 PROF MEM/DUES & FEES	636	1,800	1,164	1,800	1,164
6050 OFFICE SUPPLIES	615	1,633	1,019	2,800	2,185
6080 ADVERTISING	11,064	-	(11,064)	-	(11,064)
6110 TELEPHONE/FAX	1,790	1,750	(40)	3,000	1,210
6120 PUBL./SUBSCRIPTIONS	338	475	137	475	137
6130 COMPUTER HARDWARE	5,227	-	(5,227)	-	(5,227)
6150 MEETING EXPENSES	1,612	2,625	1,013	4,500	2,888
6170 PROMOTION	1,448	2,917	1,469	5,000	3,552
8010 OPERATIONAL MAT/SUPP	6,470	-	(6,470)	-	(6,470)
8100 PROFESSIONAL SERVICE	61,611	61,250	(361)	105,000	43,389
Total expended to date	\$ 275,046	\$ 270,844	\$ (4,202)	\$ 454,909	\$ 179,863

Departmental

Finance

Finance	Year to date Expended	7 Month Budget	7 Month Budget Variance	Annual Budget	Annual Budget Remaining
6000 WAGES/SALARIES	\$ 1,125,318	\$ 1,181,286	\$ 55,968	\$ 1,981,358	\$ 856,040
6010 BENEFITS	230,536	228,854	(1,682)	383,855	153,319
6020 TRAINING/EDUCATION	3,015	10,375	7,360	16,290	13,275
6030 TRAVEL/CONFERENCES	159	11,506	11,347	12,500	12,341
6040 PROF MEM/DUES & FEES	4,365	6,625	2,260	6,625	2,260
6050 OFFICE SUPPLIES	4,706	8,685	3,979	14,500	9,794
6060 OFFICE EQUIPMENT	3,348	6,125	2,777	10,500	7,152
6080 ADVERTISING	10,659	17,286	6,626	28,150	17,491
6090 POSTAGE	133,577	130,000	(3,577)	170,000	36,423
6100 COURIER	11,866	13,920	2,054	23,900	12,034
6110 TELEPHONE/FAX	9,552	9,392	(161)	16,100	6,548
6130 COMPUTER HARDWARE	6,204	5,200	(1,004)	10,900	4,696
6140 COMPUTER SOFTWARE	-	-	-	48,000	48,000
6180 COST RECOVERY	(167,980)	(119,298)	48,681	(173,000)	(5,020)
8010 OPERATIONAL MAT/SUPP	2,022	2,625	603	4,500	2,478
8100 PROFESSIONAL SERVICE	49,385	50,000	615	50,000	615
8110 CONTRACTS/AGREEMENTS	31,738	37,430	5,692	47,850	16,112
8120 LEASES	6,668	7,767	1,099	13,300	6,632
8180 TAX EXEMPT/WRITE OFF	43,650	46,667	3,017	140,000	96,350
Total expended to date	\$ 1,508,788	\$ 1,654,444	\$ 145,656	\$ 2,805,328	\$ 1,296,540

Departmental

Finance

Legal	Year to date Expended	7 Month Budget	7 Month Budget Variance	Annual Budget	Annual Budget Remaining
6000 WAGES/SALARIES	\$ 234,240	\$ 246,174	\$ 11,934	\$ 412,905	\$ 178,665
6010 BENEFITS	49,185	49,684	498	83,334	34,149
6020 TRAINING/EDUCATION	196	2,750	2,554	3,250	3,054
6030 TRAVEL/CONFERENCES	-	885	885	2,125	2,125
6040 PROF MEM/DUES & FEES	11,756	12,300	544	13,100	1,344
6050 OFFICE SUPPLIES	1,323	2,042	719	3,500	2,177
6060 OFFICE EQUIPMENT	2,478	4,200	1,722	4,200	1,722
6070 PHOTOCOPIER LEASE	2,176	1,808	(368)	3,100	924
6080 ADVERTISING	-	583	583	1,000	1,000
6100 COURIER	494	467	(27)	800	306
6110 TELEPHONE/FAX	1,734	1,983	250	3,400	1,666
6120 PUBL./STATUTES	9,659	5,833	(3,826)	10,000	341
6130 COMPUTER HARDWARE	-	1,750	1,750	3,000	3,000
6140 COMPUTER SOFTWARE	-	1,458	1,458	2,500	2,500
6150 MEETING EXPENSE	47	292	244	500	453
6160 LIABILITY INSURANCE	1,347,077	1,344,305	(2,772)	1,344,305	(2,772)
8100 PROFESSIONAL SERVICE	19,609	90,125	70,516	154,500	134,891
		-			
Total expended to date	\$ 1,679,973	\$ 1,766,640	\$ 86,667	\$ 2,045,519	\$ 365,546

Departmental

Finance

Human Resources	Year to date Expended	7 Month Budget	7 Month Budget Variance	Annual Budget	Annual Budget Remaining
6000 WAGES/SALARIES	\$ 460,195	\$ 461,896	\$ 1,702	\$ 774,734	\$ 314,539
6010 BENEFITS	103,582	101,283	(2,299)	169,881	66,299
6020 TRAINING/EDUCATION	400	4,083	3,683	7,000	6,600
6030 TRAVEL/CONFERENCES	1,721	10,208	8,488	17,500	15,779
6040 PROF MEM/DUES & FEES	631	1,342	711	2,300	1,669
6050 OFFICE SUPPLIES	7,983	8,750	767	15,000	7,017
6060 OFFICE EQUIPMENT	188	1,458	1,271	2,500	2,312
6080 ADVERTISING	2,321	1,750	(571)	3,000	680
6110 TELEPHONE/FAX	5,162	7,802	2,640	13,375	8,213
6120 PUBL./SUBSCRIPTIONS	-	2,333	2,333	4,000	4,000
6130 COMPUTER HARDWARE	4,268	3,500	(768)	6,000	1,732
6140 COMPUTER SOFTWARE	-	292	292	500	500
6150 MEETING EXPENSE	1,684	2,625	941	4,500	2,816
8100 PROFESSIONAL SERVICE	51,186	163,333	112,147	280,000	228,814
8110 CONTRACTS/AGREEMENTS	2,472	7,292	4,820	12,500	10,028
Total expended to date	\$ 641,791	\$ 777,948	\$ 136,157	\$ 1,312,790	\$ 670,999

Departmental

Finance

Technology Including
911 Comm Centre

Statement of Expenditures

October 31, 2020

Technology/Communications	Year to date Expended	7 Month Budget	7 Month Budget Variance	Annual Budget	Annual Budget Remaining
6000 WAGES/SALARIES	\$ 1,029,450	\$ 1,055,219	\$ 25,770	\$ 1,789,089	\$ 759,639
6010 BENEFITS	205,285	217,102	11,817	377,562	172,277
6020 TRAINING/EDUCATION	832	5,688	4,856	9,750	8,918
6030 TRAVEL/CONFERENCES	4,189	3,542	(648)	5,625	1,436
6040 PROF MEM/DUES & FEES	688	583	(105)	1,000	312
6050 OFFICE SUPPLIES	5,854	2,917	(2,937)	5,000	(854)
6060 OFFICE EQUIPMENT	1,799	7,583	5,784	13,000	11,201
6080 ADVERTISING	2,193	4,667	2,474	8,000	5,807
6100 COURIER	-	175	175	300	300
6110 TELEPHONE/FAX	71,147	89,483	18,336	153,400	82,253
6120 PUBL./SUBSCRIPTIONS	-	583	583	1,000	1,000
6130 COMPUTER HARDWARE	76,491	78,750	2,259	135,000	58,509
6140 COMPUTER SOFTWARE	258,338	260,759	2,421	368,830	110,492
6150 MEETING EXPENSE	115	583	468	1,000	885
7010 ELECTRICAL	3,651	5,629	1,978	9,650	5,999
7070 BLDG/FACILITY RENTAL	37,662	26,192	(11,471)	44,900	7,238
8010 OPERATIONAL MAT/SUPP	2,204	-	(2,204)	-	(2,204)
8040 COMM EQUIPMENT LINES	3,326	4,375	1,049	7,500	4,174
8100 PROFESSIONAL SERVICES	9,507	5,833	(3,674)	10,000	493
8110 CONTRACTS/AGREEMENTS	41,767	30,693	(11,074)	57,000	15,233
8120 LEASES SAP	-	-	-	108,243	108,243
8130 LICENSES/PERMITS	-	-	-	110,161	110,161
Total expended to date	\$ 1,754,499	\$ 1,800,357	\$ 45,858	\$ 3,216,010	\$ 1,461,511

Departmental

Finance

Municipal Clerk	Year to date Expended	7 Month Budget	7 Month Budget Variance	Annual Budget	Annual Budget Remaining
6000 WAGES/SALARIES	\$ 163,351	\$ 163,886	\$ 536	\$ 274,885	\$ 111,534
6010 BENEFITS	34,818	34,846	29	58,447	23,629
6020 TRAINING/EDUCATION	391	1,604	1,213	2,750	2,359
6030 TRAVEL/CONFERENCES	-	948	948	1,625	1,625
6040 PROF MEM/DUES & FEES	636	713	76	750	114
6050 OFFICE SUPPLIES	414	2,333	1,919	4,000	3,586
6060 OFFICE EQUIPMENT	514	2,333	1,819	4,000	3,486
6070 PHOTOCOPY SUPPLIES	5,427	7,438	2,010	12,750	7,323
6080 ADVERTISING	-	438	438	750	750
6100 COURIER	615	438	(178)	750	135
6110 TELEPHONE/FAX	1,401	2,042	641	3,500	2,099
6120 PUBL./SUBSCRIPTIONS	1,542	2,350	808	1,800	258
6130 COMPUTER HARDWARE	3,600	3,792	192	6,500	2,900
6140 COMPUTER SOFTWARE	10,177	10,500	323	12,500	2,323
6150 MEETING EXPENSES	2,678	2,115	(563)	3,625	947
8110 CONTRACTS/AGREEMENTS	318,859	318,859	-	480,000	161,141
Total expended to date	\$ 544,423	\$ 554,634	\$ 10,210	\$ 868,632	\$ 324,209

Departmental

Finance

Fiscal Services

Statement of Expenditures

September 30, 2020

Fiscal Services	Year to date Expended	7 Month Budget	7 Month Budget Variance	Annual Budget	Annual Budget Remaining
9010 INT SHRT TERM BORROW	\$ 21,770	\$ 233,333	\$ 211,564	\$ 746,500	\$ 724,730
9020 INT ON DEBT	725,388	725,388	-	1,430,526	705,138
9051 PRINC ON DEBT	100,000	100,000	-	10,089,869	9,989,869
9052 DEBT/CAP BOND DISC	-	-	-	94,000	94,000
9090 BANK CHARGES	34,728	29,167	(5,562)	50,000	15,272
9200 ALLOWANCE FOR UNCOL. TAXES	-	-	-	800,000	800,000
9420 APPROP TO CAPITAL FUND	52,500	52,500	-	90,000	37,500
9430 APPROP TO B.I.D.C.	92,389	92,389	-	158,382	65,993
9600 PROV. CORRECTIONS	624,439	624,439	-	1,070,466	446,028
9610 CB REG. HOUSING	1,076,512	1,076,512	-	1,845,449	768,937
9620 REGIONAL LIBRARY	409,500	409,500	-	702,000	292,500
9630 CB/MC. SCHOOL BOARD	8,675,135	8,675,135	-	14,871,660	6,196,525
9640 PROPERTY ASSESSMENT	821,242	821,242	-	1,407,843	586,601
Total expended to date	\$ 12,633,802	\$ 12,839,604	\$ 206,002	\$ 33,356,695	\$ 20,723,093

Departmental

Finance

Police Services

Statement Expenditures

October 31, 2020

Police Services	Year to date Expended	7 Month Budget	7 Month Budget Variance	Annual Budget	Annual Budget Remaining
GL 6000, 6010, & 6011 WAGES & BENEFITS NET OF COST RECOVERY	\$ 12,462,888	\$ 13,518,099	\$ 1,055,211	\$ 22,669,362	\$ 10,206,474
6020 TRAINING/EDUCATION	43,610	49,589	5,979	85,010	41,400
6030 TRAVEL/CONFERENCES	3,163	12,760	9,597	21,875	18,712
6040 PROF MEM/DUES & FEES	995	2,917	1,921	5,000	4,005
6050 OFFICE SUPPLIES	16,140	26,250	10,110	45,000	28,860
6060 OFFICE EQUIPMENT	51,491	30,000	(21,491)	30,000	(21,491)
6070 PHOTOCOPY SUPPLIES	8,409	10,500	2,091	18,000	9,591
6080 ADVERTISING	980	2,917	1,937	5,000	4,020
6090 POSTAGE & 6100 COURIER	6,560	7,000	440	12,000	5,440
6110 TELEPHONE/FAX	127,183	106,633	(20,549)	182,800	55,617
6120 PUBL./SUBSCRIPTIONS	4,211	3,500	(711)	6,000	1,789
6130 COMPUTER HARD/SOFTWARE	191,357	189,000	(2,357)	324,000	132,643
6150 MEETING EXPENSES	5,692	6,708	1,016	11,500	5,808
6170 PROMOTION	2,211	6,417	4,205	11,000	8,789
7000 HEAT	6,436	29,167	22,730	50,000	43,564
7010 ELECTRICAL	56,130	64,371	8,240	110,350	54,220
7020 WATER	5,301	5,833	533	10,000	4,699
7030 BLDG/FACILITY MAINT	43,731	48,417	4,685	83,000	39,269
7040 BLDG/FACILITY REPAIR	17,363	8,750	(8,613)	15,000	(2,363)
7060 BLDG/FACILITY RENOV	3,241	10,208	6,967	17,500	14,259
7070 BLDG/FACILITY RENTAL	8,865	14,583	5,719	25,000	16,135
7110 SECURITY	469	2,158	1,689	3,700	3,231
7500 VEH/EQUIP MAINT	44,793	10,000	(34,793)	10,000	(34,793)
7505 GASOLINE & DIESEL	161,174	200,813	39,638	344,250	183,076
7510 VEH/EQUIP REPAIRS	209,386	167,835	(41,551)	287,717	78,331
7530 VEH/EQUIP REPLACEMENT	357,182	357,182	-	580,000	222,818
7540 VEH/EQUIP RENTAL	26	1,167	1,141	2,000	1,974
7550 VEH/EQUIP TOWING	1,849	2,917	1,068	5,000	3,151
8000 OPERATIONAL EQUIP	104,741	70,000	(34,741)	120,000	15,259
8010 OPERATIONAL MAT/SUPP	99,098	91,000	(8,098)	156,000	56,902
8020 MAINTENANCE EQUIP	5,278	4,416	(862)	7,570	2,292
8090 UNIFORMS/CLOTHING	96,744	102,083	5,339	175,000	78,256
8100 PROFESSIONAL SERVICE	79,793	75,833	(3,960)	130,000	50,207
8110 CONTRACTS/AGREEMENTS	15,151	28,000	12,849	28,000	12,849
8125 MAJOR INVESTIGATIONS	76,307	75,348	(959)	129,168	52,861
8150 GRANTS/SUBS TO ORG	39,928	39,928	-	50,000	10,072
Total expended to date	\$ 14,357,876	\$ 15,382,298	\$ 1,024,422	\$ 25,765,802	\$ 11,407,926

Departmental

Finance

Police Services

Statement of Revenue

October 31, 2020

Police Services Revenue	Year to date Assigned	7 Month Budget	7 Month Budget Variance	Annual Budget	Annual Budget Remaining
4751 RECORDS INQUIRIES	\$ 43,789	\$ 40,833	\$ 2,955	\$ 70,000	\$ 26,211
5151 FINES	135,395	80,208	55,187	137,500	2,105
Total Revenue to date	\$ 179,184	\$ 121,042	\$ 58,143	\$ 207,500	\$ 28,316

Departmental

Finance

Fire Services

Statement of Expenditures

October 31, 2020

	Year to date Expended	7 Month Budget	7 Month Budget Variance	Annual Budget	Annual Budget Remaining
Fire Services Including EMO					
6000 WAGES/SALARIES	\$ 3,813,238	\$ 3,577,449	\$ (235,789)	\$ 6,000,418	\$ 2,187,180
6010 BENEFITS	667,330	707,496	40,166	1,186,676	519,346
6011 MISC. BENEFITS	99,271	100,625	1,353	134,166	34,895
6020 TRAINING/EDUCATION	7,318	75,157	67,839	128,841	121,523
6030 TRAVEL/CONFERENCES	9,682	19,960	10,278	27,175	17,493
6040 PROF MEM/DUES & FEES	6,552	6,956	403	11,732	5,180
6050 OFFICE SUPPLIES	4,286	7,058	2,773	12,100	7,814
6060 OFFICE EQUIPMENT	-	7,554	7,554	12,950	12,950
6080 ADVERTISING	1,361	3,121	1,759	5,350	3,989
6110 TELEPHONE/FAX	18,839	26,249	7,410	44,999	26,160
6120 PUBL./SUBSCRIPTIONS	181	1,575	1,394	2,700	2,519
6130 COMPUTER HARDWARE	10,734	8,090	(2,643)	11,507	773
6140 COMPUTER SOFTWARE	-	9,337	9,337	16,006	16,006
6150 MEETING EXPENSES	1,425	2,569	1,144	4,404	2,979
6170 PROMOTION	7,512	18,958	11,446	32,500	24,988
7000 HEAT	19,789	59,705	39,916	102,351	82,562
7010 ELECTRICAL	20,159	36,736	16,577	64,536	44,377
7020 WATER	14,320	14,821	501	25,407	11,087
7030 BLDG/FACILITY MAINT	23,318	37,175	13,857	63,729	40,411
7040 BLDG/FACILITY REPAIR	2,946	12,981	10,035	22,253	19,307
7060 BLDG/FACILITY RENOV	-	5,833	5,833	10,000	10,000
7500 VEH/EQUIP MAINT.	108,494	112,321	3,827	192,550	84,056
7505 GASOLINE/DIESEL	25,461	41,700	16,239	71,486	46,025
7510 VEH/EQUIP REPAIRS	121	2,333	2,213	4,000	3,879
7530 VEH/EQUIP REPLACEMENT	50,847	65,625	14,778	87,500	36,653
7550 VEH/EQUIP TOWING	482	1,167	684	2,000	1,518
7560 VEH/EQUIP GEN SUPPLY	8,544	9,333	789	16,000	7,456
8000 OPERATIONAL EQUIP	228,721	215,972	(12,748)	370,238	141,517
8010 OPERATIONAL MAT/SUPP	30,804	62,246	31,442	105,870	75,066
8020 MAINTENANCE EQUIP	42,075	30,683	(11,392)	52,599	10,524
8040 COMM EQUIPMENT LINES	2,190	-	(2,190)	-	(2,190)
8090 UNIFORMS/CLOTHING	50,206	49,745	(461)	85,277	35,071
8100 PROFESSIONAL SERVICE	1,369	4,981	3,611	8,538	7,169
8110 CONTRACTS/AGREEMENTS	43,590	52,872	9,282	90,638	47,048
8120 LEASES	74,642	75,209	567	128,929	54,287
8130 LICENSES/PERMITS	16,864	12,273	(4,591)	17,335	471
8150 GRANTS/SUBS TO ORG	1,709,273	1,709,273	-	1,753,851	44,578
8195 WATER SUPPLY & HYDR	4,127,891	4,127,891	-	7,076,384	2,948,493
Total expended to date	\$ 11,249,837	\$ 11,313,031	\$ 63,193	\$ 17,982,995	\$ 6,733,158

Departmental

Finance

Engineering and Public Works Actuals to October 31, 2020

REVENUE	Actual & Committed	Budget	Variance	Total Annual	Annual Budget	% of Annual
	Y-T-D Oct 31, 2020	Y-T-D Oct 31, 2020	Y-T-D Oct 31, 2020	Budget	Remaining	Budget
TRANSIT	\$80,841	\$61,833	\$19,008	\$165,000	-\$84,159	48.99%
SOLIDWASTE TIP FEES	\$1,243,559	1,020,833	222,726	1,750,000	-506,441	71.06%
SOLIDWASTE CDST RECOVERIES	\$364,546	300,000	64,546	\$300,000	64,546	121.52%
SEWER PERMIT FEES	\$62,695	58,333	4,362	\$100,000	-37,305	62.69%
WATER UTILITY ADMIN FEE	\$2,888,381	2,888,381	0	\$4,951,510	-2,063,129	58.33%
TOTAL PW REVENUES	\$4,640,022	\$4,329,381	\$310,642	\$7,266,510	-2,626,488	63.85%
EXPENDITURES						
ADMINISTRATIDN	\$2,339,111	2,434,584	95,473	4,478,168	2,139,057	52.23%
ENGINEERING	\$448,696	475,135	26,437	766,525	317,827	58.54%
CENTRAL DIVISION	\$4,220,781	4,359,398	138,617	7,754,882	3,534,101	54.43%
EAST DIVISION	\$3,639,772	3,900,773	261,001	6,959,394	3,319,622	52.30%
NDRTH DIVISION	\$1,767,751	1,868,687	100,937	3,304,667	1,536,916	53.49%
SOLID WASTE	\$7,133,074	7,303,535	170,461	14,066,881	6,933,807	50.71%
MECHANICAL FLEET	\$1,720,060	2,154,929	434,869	3,637,152	1,917,092	47.29%
TRANSIT	\$3,340,193	3,309,007	-31,186	5,712,480	2,372,287	58.47%
QUALITY CDNTRDL	\$1,504,830	1,543,764	38,934	3,104,887	1,600,057	48.47%
TOTAL PW EXPENDITURES	\$26,114,267	\$27,349,811	\$1,235,544	\$49,785,036	\$23,670,769	52.45%

Signature:

ORIGINAL SIGNED BY

Director of Engineering & Public Works

ORIGINAL SIGNED BY

Chief Financial Officer

Planning Department	Year to date Expended	7 Month Budget	7 Month Budget Variance	Annual Budget	Annual Budget Remaining
6000 WAGES/SALARIES	\$ 775,080	\$ 857,907	\$ 82,827	\$ 1,438,959	\$ 663,879
6010 BENEFITS	168,806	180,216	11,409	302,274	133,468
6020 TRAINING/EDUCATION	6,656	9,625	2,969	16,500	9,844
6030 TRAVEL/CONFERENCES	5,567	7,417	1,849	13,000	7,433
6040 PROF MEM/DUES & FEES	1,181	4,900	3,719	8,400	7,219
6050 OFFICE SUPPLIES	6,607	11,375	4,768	19,500	12,893
6060 OFFICE EQUIPMENT	4,802	8,458	3,656	14,500	9,698
6080 ADVERTISING	3,789	14,292	10,503	24,500	20,711
6110 TELEPHONE/FAX	9,922	11,958	2,036	20,500	10,578
6120 PUBL./SUBSCRIPTIONS	-	758	758	1,300	1,300
6130 COMPUTER HARDWARE	10,242	8,208	(2,034)	10,500	258
6140 COMPUTER SOFTWARE	9,869	8,167	(1,703)	9,000	(869)
6150 MEETING EXPENSE	170	1,138	968	1,950	1,780
6170 PROMOTION	5,986	23,333	17,348	40,000	34,014
7130 DEMOLITIONS	70,000	70,000	-	120,000	50,000
8000 OPERATIONAL EQUIPMENT	1,476	19,250	17,774	33,000	31,524
8010 OPERATIONAL MAT/SUPP	2,435	2,333	(101)	4,000	1,565
8090 UNIFORMS / CLOTHING	950	4,958	4,008	8,500	7,550
8100 PROFESSIONAL SERVICE	2,665	76,417	73,752	131,000	128,335
8110 CONTRACTS/AGREEMENTS	225,400	245,817	20,417	421,400	196,000
8130 LICENSES/PERMITS	77,041	74,500	(2,541)	74,500	(2,541)
8135 REGULATORY FEES	34,242	35,167	925	41,000	6,758
8150 GRANTS /SUBS TO ORG	360,422	371,252	10,830	565,000	204,578
Total expended to date	\$ 1,783,310	\$ 2,047,447	\$ 264,137	\$ 3,319,283	\$ 1,535,973

Departmental

Finance

	Year to date Assigned	7 Month Budget	7 Month Budget Variance	Annual Budget	Annual Budget Remaining
Bylaw Revenue					
5112 Vendor Licenses	\$ 5,275	\$ 8,458	\$ (3,183)	\$ 14,500	\$ 9,225
5113 Animal Licenses	2,050	6,417	(4,367)	11,000	8,950
5114 Taxi Licenses	9,664	10,500	(836)	18,000	8,336
5115 Vending Machine Licenses	270	4,375	(4,105)	7,500	7,230
5301 Parking Meter Revenue	56,975	124,444	(67,469)	280,000	223,025
Total Bylaw Revenue	\$ 74,234	\$ 154,194	\$ (79,960)	\$ 331,000	\$ 256,766
Development / Planning Revenue					
5496 Mapping Sales	\$ -	\$ 1,225	\$ (1,225)	\$ 2,100	\$ 2,100
5495 Other Sales	1,863	2,392	(529)	4,100	2,237
5101 Building Permits	218,164	116,667	101,497	200,000	(18,164)
5102 Subdivision Fees	23,045	23,333	(288)	40,000	16,955
5103 Development Permits	-	-	-	-	-
Total Develop / Planning Rev	\$ 243,071	\$ 143,617	\$ 99,454	\$ 246,200	\$ 3,129
Total Bylaw / Dev / Planning Revenue	\$ 317,305	\$ 297,811	\$ 19,494	\$ 577,200	\$ 259,895

Departmental

Finance

Facilities (C200 / Arenas) Statement of Expenditures

October 31, 2020

	Year to date Expended	7 Month Budget	7 Month Budget Variance	Annual Budget	Annual Budget Remaining
6000 WAGES/SALARIES	\$ 663,001	\$ 824,153	\$ 161,152	\$ 1,382,343	\$ 719,342
6010 BENEFITS	139,768	157,555	17,787	264,265	124,497
6020 TRAINING	-	2,042	2,042	3,500	3,500
6030 TRAVEL/CONFERENCES	547	2,333	1,786	4,000	3,453
6040 PROF MEM/DUES & FEES	1,797	1,792	(5)	2,000	203
6050 OFFICE SUPPLIES	940	2,625	1,685	4,500	3,560
6060 OFFICE EQUIPMENT	1,700	1,167	(533)	2,000	300
6080 ADVERTISING	9	4,375	4,366	7,500	7,491
6100 COURIER	320	583	263	1,000	680
6110 TELEPHONE/FAX	11,182	11,083	(98)	19,000	7,818
6130 COMPUTER HARDWARE	4,454	2,500	(1,954)	2,500	(1,954)
6140 COMPUTER SOFTWARE	750	1,458	708	2,500	1,750
6150 MEETING EXPENSES	263	583	321	1,000	737
7000 HEAT	10,239	31,014	20,775	52,500	42,261
7010 ELECTRICAL	132,625	236,250	103,625	405,000	272,375
7020 WATER	14,812	16,625	1,813	28,500	13,688
7030 BLDG/FACILITY MAINT	20,588	44,333	23,745	76,000	55,412
7040 BLDG/FACILITY REPAIR	35,103	39,583	4,480	65,000	29,897
7080 PLANT MAINTENANCE	20,176	35,458	15,283	61,500	41,324
7110 SECURITY	28,252	52,500	24,248	90,000	61,748
7510 VEH/EQUIP REPAIRS	9,597	6,125	(3,472)	10,500	903
7540 VEH/EQUIP RENTAL	-	4,833	4,833	6,500	6,500
8000 OPERATIONAL EQUIPMENT	18,017	2,500	(15,517)	2,500	(15,517)
8010 OPERATIONAL MAT/SUPP	66,761	75,666	8,905	227,000	160,239
8040 COMM EQUIPMENT LINES	128	-	(128)	-	(128)
8050 COST OF SALES	77,290	91,666	14,376	275,000	197,710
8090 UNIFORMS/CLOTHING	699	4,958	4,259	8,500	7,801
8100 PROFESSIONAL SERVICE	11,010	16,042	5,032	27,500	16,490
8110 CONTRACTS/AGREEMENTS	10,210	30,625	20,415	52,500	42,290
Total expended to date	\$ 1,280,236	\$ 1,700,429	\$ 420,193	\$ 3,084,608	\$ 1,804,372

Departmental

Finance

	Year to date Expended	7 Month Budget	7 Month Budget Variance	Annual Budget	Annual Budget Remaining
GL 5001 Ice Rentals	\$ 59,312	\$ -	\$ 59,312	\$ 310,500	\$ 251,188
GL 5002 Public Skating	-	-	-	2,500	2,500
GL 5004 Arena Rental	-	-	-	105,000	105,000
GL 5005 Gym Rental	-	-	-	5,000	5,000
GL 5006 Canteen Sales	30,000	-	30,000	362,500	332,500
GL 5009 Major Events	-	-	-	5,000	5,000
GL 5010 Other Revenue	400	-	400	282,500	282,100
GL 5033 Program Equipment	-	-	-	24,250	24,250
GL 5034 Facility Rentals	2,075	-	2,075	11,750	9,675
Total Revenue To Date	\$ 91,787	\$ -	\$ 91,787	\$ 1,109,000	\$ 1,017,213

 Departmental

 Finance

**Parks and Grounds
Operations**

Statement of Expenditures

October 31, 2020

Parks & Grounds	Year to date Expended	7 Month Budget	7 Month Budget Variance	Annual Budget	Annual Budget Remaining
6000 WAGES/SALARIES	\$ 875,489	\$ 949,169	\$ 73,680	\$ 1,592,031	\$ 716,542
6010 BENEFITS	220,414	205,916	(14,498)	345,381	124,967
6011 MISC BENEFITS	3,420	2,500	(920)	2,500	(920)
6020 TRAINING/EDUCATION	232	2,917	2,685	5,000	4,768
6030 TRAVEL/CONFERENCES	3,467	7,165	3,698	12,750	9,283
6040 PROF MEM/DUES & FEES	62	117	55	200	138
6050 OFFICE SUPPLIES	80	875	795	1,500	1,420
6060 OFFICE EQUIPMENT	898	400	(498)	400	(498)
6080 ADVERTISING	-	-	-	-	-
6110 TELEPHONE/FAX	4,783	4,200	(583)	7,200	2,417
6130 COMPUTER HARDWARE	361	250	(111)	250	(111)
7000 HEAT	1,058	3,121	2,063	5,350	4,292
7010 ELECTRICAL	43,248	45,208	1,960	77,500	34,252
7020 WATER	12,840	14,583	1,744	25,000	12,160
7030 BLDG/FACILITY MAINT	2,036	2,917	881	5,000	2,964
7040 BLDG/VACILITY REPAIR	107	-	(107)	-	(107)
7060 BLDG/FACILITY RENOV	41	-	(41)	-	(41)
7080 PLANT MAINTENANCE	380	-	(380)	-	(380)
7110 SECURITY	-	-	-	-	-
7510 VEH/EQUIP REPAIRS	-	788	788	1,350	1,350
7530 VEH/EQUIP REPLACEMENT	30,452	25,000	(5,452)	25,000	(5,452)
7540 VEH/EQUIP RENTAL	14,109	7,500	(6,609)	7,500	(6,609)
8000 OPERATIONAL EQUIP	12,466	16,333	3,867	28,000	15,534
8010 OPERATIONAL MAT/SUPP	147,069	204,167	57,098	350,000	202,931
8020 MAINTENANCE EQUIP	37,908	35,000	(2,908)	35,000	(2,908)
8040 COMM EQUIP LINES (GPS)	6,204	6,000	(204)	6,000	(204)
8080 STREET LIGHTS	3,261	-	(3,261)	-	(3,261)
8090 UNIFORMS/CLOTHING	6,472	7,000	528	12,000	5,528
8100 PROFESSIONAL SERV	-	2,917	2,917	5,000	5,000
8110 CONTRACTS & AGRMNT	187,550	204,167	16,617	350,000	162,450
Total expended to date	1,614,404	\$ 1,748,208	\$ 133,804	\$ 2,899,912	\$ 1,285,508

Departmental

Finance

Building Operations

Statement of Expenditures

October 31, 2020

Buildings	Year to date Expended	7 Month Budget	7 Month Budget Variance	Annual Budget	Annual Budget Remaining
6000 WAGES/SALARIES	\$ 799,987	\$ 828,737	\$ 28,751	\$ 1,390,032	\$ 590,045
6010 BENEFITS	188,364	183,796	(4,569)	308,279	119,915
6020 TRAINING/EDUCATION	947	2,479	1,532	4,250	3,303
6030 TRAVEL/CONFERENCES	-	729	729	1,250	1,250
6040 PROF MEM/DUES & FEES	-	-	-	-	-
6050 OFFICE SUPPLIES	52	583	532	1,000	948
6060 OFFICE EQUIPMENT	-	1,458	1,458	2,500	2,500
6110 TELEPHONE/FAX	4,579	4,550	(29)	7,800	3,221
6130 COMPUTER HARDWARE	3,756	3,000	(756)	3,000	(756)
6140 COMPUTER SOFTWARE	-	3,792	3,792	6,500	6,500
7000 HEAT	15,740	24,107	8,366	90,000	74,260
7010 ELECTRICAL	217,040	222,626	5,586	471,000	253,960
7020 WATER	14,992	13,796	(1,196)	23,650	8,658
7030 BLDG/FACILITY MAINT	17,507	23,917	6,409	41,000	23,493
7040 BLDG/VACILITY REPAIR	680	-	(680)	-	(680)
7060 BLDG/FACILITY RENOV	1,531	58,333	56,803	100,000	98,469
7070 BLDG/FACILITY RENTAL	116,170	104,388	(11,782)	178,950	62,780
7080 PLANT MAINTENANCE	476	9,042	8,566	15,500	15,024
7100 MAINT. TOOLS/EQUIP	2,940	2,042	(899)	3,500	560
7110 SECURITY	66,944	70,875	3,931	121,500	54,556
7120 PROPERTY TAXES	3,061	-	(3,061)	-	(3,061)
7540 VEH/EQUIP RENTAL	354	1,458	1,105	2,500	2,146
8000 OPERATIONAL EQUIP	-	1,458	1,458	2,500	2,500
8010 OPERATIONAL MAT/SUPP	82,227	70,292	(11,936)	120,500	38,273
8020 MAINTENANCE EQUIP	-	1,750	1,750	3,000	3,000
8040 COMM EQUIP LINES (GPS)	2,009	1,867	(143)	3,200	1,191
8090 UNIFORMS/CLOTHING	765	2,625	1,860	4,500	3,735
8100 PROFESSIONAL SERVICE	3,065	35,000	31,935	60,000	56,935
8110 CONTRACTS/AGREEMENTS	125,616	142,917	17,300	245,000	119,384
8120 LEASES	1,078	1,458	380	2,500	1,422
8130 LICENSES/PERMITS	-	1,167	1,167	2,000	2,000
8150 GRANTS/SUBS TO ORG	35,000	35,000	-	60,000	25,000
Total expended to date	\$ 1,704,882	\$ 1,853,241	\$ 148,359	\$ 3,275,411	\$ 1,570,529

Departmental

Finance

Recreation Cultural Services

Statement of Expenditures

October 31, 2020

Recreation/Cultural Services	Year to date Expended	7 Month Budget	7 Month Budget Variance	Annual Budget	Annual Budget Remaining
GL 6000, 6010, & 6011 Wages & Benefits Including Summer Students	\$ 642,304	\$ 751,711	\$ 109,407	\$ 1,105,060	\$ 462,756
6020 TRAINING/EDUCATION	2,429	9,333	6,905	16,000	13,571
6030 TRAVEL/CONFERENCES	4,254	14,583	10,329	25,000	20,746
6040 PROF MEM/DUES & FEES	637	2,042	1,404	3,500	2,863
6050 OFFICE SUPPLIES	1,328	4,667	3,339	8,000	6,672
6060 OFFICE EQUIPMENT	3,052	8,000	4,948	8,000	4,948
6080 ADVERTISING	12,740	40,833	28,093	70,000	57,260
6110 TELEPHONE/FAX	4,709	6,417	1,708	11,000	6,291
6120 PUBL./SUBSCRIPTIONS	34	117	82	200	166
6130 COMPUTER HARD/SOFTWARE	3,046	4,083	1,037	7,000	3,954
7070 BLDG/FACILITY RENTAL	23,579	26,833	3,254	46,000	22,421
8000 OPERATIONAL MAT/SUPPLY	75,981	87,500	11,519	150,000	74,019
8025 COMMUNITY EVENTS	89,567	175,000	85,433	300,000	210,433
8150 SCHOLORSHIPS	20,000	20,000	-	20,000	-
8160 SPECIAL EVENTS & FESTIVALS	132,845	264,058	131,213	356,562	223,717
8170 OPERATING GRANTS POLICY	631,713	500,500	(131,213)	500,500	(131,213)
Total expended to date	\$ 1,648,219	\$ 1,915,677	\$ 267,458	\$ 2,626,822	\$ 978,603

Departmental

Finance

Recreation /
Cultural Services

Statement of Revenue

October 31, 2020

Recreation/Cultural Services	Variance				Remaining	
5031 PROGRAM REVENUE	\$ 24,000	\$ 24,000	\$ -	\$ 30,000	\$ 6,000	\$ 6,000
5034 FACILITY RENTALS	-	2,917	(2,917)	16,750	16,750	16,750
Total Revenue To Date	\$ 24,000	\$ 26,917	\$ (2,917)	\$ 46,750	\$ 22,750	\$ 22,750

Departmental

Finance

Cape Breton Regional Municipality Water Utility
Statement of Operations - period ending October 31st, 2020

	Actual Oct 31st, 2020	Budget Oct 31st, 2020	Variance Oct 31st, 2020	Total Annual Budget 2020-2021
Revenue				
Operating:				
Metered Sales	11,130,441	11,419,055	(288,614)	19,575,523
Public Fire Protection	4,127,891	4,127,895	(4)	7,078,384
Interest on Overdue Accounts	304,309	204,167	100,142	350,000
Other Operating Revenue	4,053	38,500	(34,447)	66,000
Total Operating Revenue	15,566,693	15,789,616	(222,923)	27,069,907
Expenditures				
Operating Expenses				
Source of Supply	218,976	307,296	88,320	526,793
Power and Pumping	913,356	1,248,865	335,509	2,140,912
Water Treatment	2,415,688	2,486,619	70,931	4,262,776
Transmission & Distribution	2,830,454	2,808,251	(22,203)	4,814,145
Administration & General	1,547,539	1,795,978	248,439	3,078,819
Depreciation	2,245,833	2,245,833	0	3,850,000
Taxes	1,159,045	1,166,667	7,622	2,000,000
Total Operating Expenses	11,330,891	12,059,509	728,618	20,673,445
Operating Profit/(Loss)	4,235,802	3,730,107	505,695	6,396,462

Cape Breton Regional Municipality Water Utility
Statement of Operations - period ending October 31st, 2020

	Actual Oct 31st, 2020	Budget Oct 31st, 2020	Variance Oct 31st, 2020	Total Annual Budget 2020-2021
Non Operating Revenue				
Debt Charge Income	-	-	-	-
Interest Income	-	-	-	-
Amortization of Deferred Capital contribution	167,516	167,516	0	287,171
Total Non Operating Revenue	167,516	167,516	0	287,171
Non Operating Expenses				
Short term interest charges	116,667	116,667	(0)	200,000
Debt Charges				
Principal	2,079,292	2,079,292	0	3,564,500
Interest	722,838	705,338	(17,500)	1,209,151
Amortization of Debt Discount	18,985	18,667	(318)	32,000
Capital Expenditures out of operations	87,500	87,500	-	150,000
Total Non Operating Expenses	3,025,281	3,007,463	(17,818)	5,155,651
Non- Operating Profit/(Loss)	(2,857,765)	(2,839,947)	(17,818)	(4,868,480)
TOTAL UTILITY REVENUES (OPERATING & NON-OPERATING)	15,734,210	15,957,133	(222,923)	27,357,078
TOTAL UTILITY EXPENSES (OPERATING & NON-OPERATING)	14,356,172	15,066,972	710,800	25,829,096
CBRM WATER UTILITY PROFIT/(LOSS)	1,378,038	890,160	487,877	1,527,982

Prepared by Amanda R. Carroll
Review by _____
Date _____

Port of Sydney Development Corporation
October 31, 2020 Income Statement

	This Year Actual	This Year Budget	Variance to Budget	Annual Budget
Wharfage and Berthage	190,890.77	460,239.32	(269,348.55)	630,489.90
Event Revenue	5,883.65	24,685.00	(18,801.35)	88,135.00
Miscellaneous Revenue	6,450.55	2,950.00	3,500.55	55,300.00
Storage and Rental	62,064.16	262,912.53	(200,848.37)	309,370.67
Passenger tax	0.00	1,426,130.88	(1,426,130.88)	1,426,130.88
Security/Traffic Control	30,327.44	275,331.75	(245,004.31)	319,081.75
Government Grants	41,444.65	9,000.00	32,444.65	9,000.00
Craft Market Revenue	0.00	87,945.00	(87,945.00)	87,945.00
	<u>337,061.22</u>	<u>2,549,194.48</u>	<u>(2,212,133.26)</u>	<u>2,925,453.20</u>
Wages and Salaries	299,897.05	595,146.91	(295,249.86)	995,793.40
Professional Fees	45,734.76	77,800.00	(32,065.24)	105,800.00
Advertising & Promotions	5,467.65	42,080.00	(36,612.35)	63,930.00
Cruise Activities	1,057.23	99,350.00	(98,292.77)	111,550.00
Dues & Membership Fees	1,683.10	25,784.00	(24,100.90)	39,226.00
Event Expense	726.55	1,500.00	(773.45)	4,100.00
Insurance	29,364.35	65,500.00	(36,135.65)	107,000.00
Interest & Bank Charges	1,851.78	4,120.00	(2,268.22)	6,870.00
Office & Admin	3,855.75	24,935.00	(21,079.25)	41,245.00
Office Rent	30,520.00	30,520.00	0.00	52,320.00
Miscellaneous	900.00	2,800.00	(1,900.00)	57,800.00
Repairs & Maintenance	62,067.47	296,671.00	(234,603.53)	376,951.00
Repairs -JHCP	13,104.73	343,500.00	(330,395.27)	343,500.00
Travel	0.00	36,780.00	(36,780.00)	45,755.00
Utilities	62,978.16	117,250.00	(54,271.84)	227,200.00
Bad Debts	0.00	1,000.00	(1,000.00)	1,500.00
Security Expense	18,193.50	198,436.10	(180,242.60)	227,460.60
Leasehold Improvements	15,461.15	10,000.00	5,461.15	10,000.00
	<u>592,863.23</u>	<u>1,973,173.01</u>	<u>(1,380,309.78)</u>	<u>2,818,001.00</u>
	(255,802.01)	576,021.47	(831,823.48)	107,452.20
Less Amortization	291,670.00	291,670.00	0.00	350,000.00
	<u>(547,472.01)</u>	<u>284,351.47</u>	<u>(831,823.48)</u>	<u>(242,547.80)</u>

