Cape Breton Regional Municipality

Council Meeting

AGENDA

TUESDAY, JULY 10, 2018

9:30 A.M.

***Note Date & Time**

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

Cape Breton Regional Municipal Council

Tuesday, July 10th, 2018

9:30 a.m.

AGENDA ITEMS

ROLL CALL

O' Canada

Moment of Silent Reflection

1. **APPROVAL OF MINUTES: (Previously Distributed)**

   - Council – May 29th, 2018
   - General Committee – June 5th, 2018

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

3. **DELEGATION:**

   3.1 **Common Good Solutions - Transportation Innovation Lab:** Chloe Donatelli, Consultant (See page **5**)

4. **PRESENTATION:**

   4.1 **Port of Sydney Development Corporation - Strategic Plan and Risk Assessment:** Marlene Usher, Chief Executive Officer (See page **13**) ***(Strategic Plan attached separately)***

5. **BUSINESS ARISING:**

   5.1 **Council – November 28, 2017:**

   a) **Tax Incentives to Promote Downtown Revitalization and Economic Development:** Rick McCready, Senior Planner (See page **61**)

Continued…

BUSINESS ARISING Cont'd):

5.2 Council – May 29, 2018:

a) **Flood Mitigation Structures – Wash Brook Watershed:** Matt Viva, Manager of Waste Water (See page **129**)

5.3 Council – June 26, 2018:

a) **Report on Third Call for Expressions of Interest – Citizen Representatives on Committees:** Deborah Campbell Ryan, Municipal Clerk (See page **132**)

Note: Public Report to be circulated at the meeting.

b) **Meeting Dates and Times – Regular Monthly Council & General Committee:** Deborah Campbell Ryan, Municipal Clerk (See page **133**)

6. CORPORATE SERVICES ISSUES:

6.1 Federal Land Parcel Transfer – Connaught Avenue, Glace Bay: Robert Nearing, Manager Public Works East (See page **136**)

6.2 Roman Catholic Episcopal Lands: Allan Clarke, Manager of Recreation Parks, Grounds & Building (See page **139**)

6.3 Assigning Civic Addresses for Development Complex' on a Single Lot – Proposed Amendments to the Civic Addressing Policy: Malcolm Gillis, Director of Planning and Development (See page **143**)

7. FINANCIAL STATEMENTS: Jennifer Campbell, Chief Financial Officer
For Information Only.

7.1 Cape Breton Regional Municipality to May 31st, 2018:
(See page **158**)

7.2 Port of Sydney Development Corporation to April 30th & May 31, 2018: (See page **183**)

Adjournment

COMMON GOOD SOLUTIONS

July 3, 2018

Clerk's Department
Cape Breton Regional Municipality
320 Esplanade Street,
Sydney, Nova Scotia
B1P 7B9

Dear Municipal Clerk,

Please consider my request to present to the CBRM Council at the July 10th Council Meeting. The purpose of my presentation is to introduce the Transportation Innovation Lab to the Mayor and Council and seek municipal support for this initiative.

The Cape Breton Regional Municipality (CBRM) Transportation Innovation Lab (TIL) project was initiated in March 2018. The project is being implemented by Common Good Solutions, in partnership with a local advisory committee, and overseen and funded by the Department of Community Services.

The TIL project seeks to build on the significant work already undertaken in Cape Breton to identify transportation needs and potential areas of opportunity to meet these needs, particularly for individuals living in poverty. The project draws on a wide array of partners and stakeholders who are working at the ground level on poverty reduction, transportation, and employment to identify opportunities for shared solutions.

While this project considers the transportation needs of individuals wholistically, its primary focus is to connect under- and unemployed individuals in the CBRM with employment opportunities across the Island by identifying one or more potential transportation solutions. The project is engaging three main stakeholder groups through the Lab process to: verify needs; generate, evaluate, and test potential solutions; and determine a path to

37 Nepean Street · Sydney, Nova Scotia · B1P 1J2 · **COMMONGOODSOLUTIONS.CA**

implementation. These three stakeholder groups are: under- and unemployed individuals living in the CBRM, employers looking to fill labour shortages, and community organizations and advocates working in these areas. At the end of September the potential solution(s) will be pitched to the Province's Social Policy Deputies Committee, where they will decide whether to fund implementation.

We request that Council support CBRM staff members to develop a short-term working relationship with our team over the next couple of months, to provide information and feedback as we work to design the transportation solution ideas that will be pitched to the Department of Community Services in September. We anticipate the most relevant connections with staff at the CBRM will likely come from the Planning & Bylaws Department, Transit Cape Breton and the Technology Department. We also request Council's approval to share non-private data that is relevant to the project that could help inform the design of a relevant transportation solution.

While Common Good Solutions' staff are able to carry out the solution design process, it is essential that we ground any proposed solution in the legislative and policy context of the CBRM and its strategic directions. In order to effectively do so, we believe CBRM staff require a mandate from Council for active participation.

Sincerely,

Chloe Donatelli
Consultant
Common Good Solutions

CBRM Transportation Innovation Lab (TIL)

Social Innovation Lab project

COMMON GOOD SOLUTIONS

COMMON GOOD SOLUTIONS

Founded in 2012 to change the way business is done

Atlantic Canada's first certified B Corp

Nova Scotia's first Community Interest Company

20 staff, 3 offices: Halifax, Annapolis Valley, Sydney

Active across Nova Scotia, Maritimes, Canada

COMMON GOOD SOLUTIONS

Background and Rationale

The Government of Nova Scotia has made a $20M, four-year Poverty Reduction commitment.

DCS is engaged in a four-year commitment to develop a Blueprint to Reduce Poverty in Nova Scotia. Three streams of funding will be utilized:

- Community Grants
- Poverty Reduction Government Innovations (PRGI)
- Social Innovation Labs (food security and transportation (this project) in year one)

COMMON GOOD SOLUTIONS

Objectives

- Explore the question posed by DCS: "What is the most effective way to provide CBRM Worker Transportation in a sustainable manner?"
- Utilize innovative approaches to investigate options and recommend solutions. Assess the community innovation lab approach employed in this project and provide recommendations and lessons learned for future lab initiatives.

COMMON GOOD SOLUTIONS

Key Players

- **Under- and unemployed individuals in CBRM & transportation users**
- **Employers**
- **Community serving organizations**

- DCS and other Poverty Reduction representatives
- Advisory Committee (Transportation Working Group)
- Local (CBRM) transportation and poverty reduction advocates

COMMON GOOD SOLUTIONS

Lab Design Principles

- Access to affordable, reliable transportation is an essential ingredient in poverty reduction
- An equitable, effective solution will emerge if the individuals directly affected are at the centre of the process
- The community has assets already--let's start there

COMMON GOOD SOLUTIONS

Lab Design Principles

- Become aware of the work that is going on across sectors and silos. Build on what they have achieved, avoid duplication.
- The aim is transportation for employment, but the project must consider the transportation needs of the whole person.

COMMON GOOD SOLUTIONS

Process

✓ Launch Gatherings - early May 2018

✓ Research - April - May 2018

✓ Idea Session and Lab Teams formed - June 2018

- **Solution Development with Lab Teams - June - July 2018**
- Solution Pitch Session - 17 July 2018
- Feasibility Study - July 2018
- Implementation Plan - August 2018
- Present Solution to Social Deputies Policy Committee - September 2018

COMMON GOOD SOLUTIONS

Project Contacts to Date

- Over 200 contacts (primarily in the community, as well as across the province)
- Gov't: DCS, CCH, MLAs, CBRM staff and council
- NS Works Employment Centres
- United Way
- Other community organizations
- Community transportation advocates
- Employers, Chamber of Commerce, CB Partnership
- CBU staff and students
- Individuals experiencing barriers to transportation directly

COMMON GOOD SOLUTIONS

Potential Solution Ideas

(1)**Centralized and Coordinated Communication Solution** - Ability to find all transportation information in the CBRM through one central service

(2)**Point-to-Point Shuttle** - Dial-a-ride shuttle service within the CBRM

(3)**Shuttle-to-Transit** - Smaller vehicle shuttle service that would run in outlying areas and connect people into the core fixed route Transit Cape Breton service

COMMON GOOD SOLUTIONS

Council Request

- Support a short-term working relationship between CGS/Lab Teams and CBRM staff over the next two months (most likely with staff in the Planning & Bylaw Dept., Transit CB & the Technology Dept.)
- Share non-private data that is relevant to the project that could help inform the design of relevant solutions (e.g. Planning Department census data)
- Help us to ground any proposed solution in the legislative and policy context of the CBRM and its strategic directions

COMMON GOOD SOLUTIONS

Questions?

Contact:
Chloe Donatelli
chloe.donatelli@commongoodsolutions.c
a
902-322-0985

COMMON GOOD SOLUTIONS

Port of Sydney
CANADA

P.O. Box 327 Sydney
Nova Scotia CANADA B1P 6H2
902.564.0800

Deborah Campbell Ryan
Municipal Clerk
Cape Breton Regional Municipality
320 Esplanade
Sydney, NS B1P 7B9

Dear Deborah,

The Board of the Port of Sydney Development Corporation hereby request to present their (1) strategic plan and (2) risk assessment to council. Pursuant to article 4.08 these two items were to be presented for adoption by the Member at the Annual General Meeting. As these items were not complete at that time of the AGM we are bringing them forward now.

Adoption of the strategic plan goes hand in hand with the request to amend the Memorandum of Association (MOA) and Articles of Incorporation. The current definition of the "Port of Sydney" under the current MOA paragraph 2 and Articles of Incorporation 1.03 (e) is an impediment to the delivery and implementation of the Board's new strategic plan. In the current articles the Port of Sydney is defined to include activities that relate to the Joan Harriss Cruise Pavilion. This definition has dramatically diminished the mandate compared to the definition of the "Port of Sydney" in the original articles dated 2015.

The other amendments are minor and/or not substantive however will require the approval of council. The changes are red-lined on the MOA and the articles which clearly outline the requested amendments.

The Board of Directors is pleased and proud to represent the Port of Sydney and appreciates the confidence and support expressed by our member, the CBRM. The board, management and staff of the Port offer great value to the community and to CBRM. In addition to fulfilling our roll as advocates for port economic development, we are contributing positively to the growth and expanded utilization of all port assets. Through an expansion of our mandate as defined within the articles of incorporation, the Port of Sydney Development Corporation can actively participate in the growth of the port for the benefit of all. This would be a win-win scenario.

Specifically, at the July CBRM council meeting we are requesting;

- Approval of the strategic plan and risk assessment as required under article 4.08 (c).
- Approval of the amendments to the MOA and Articles of Incorporation as indicated.

Regards,

ORIGINAL SIGNED BY
Marlene Usher, CPA, CA
CEO, Port of Sydney Development Corporation

1

Port of Sydney Development Corporation

Strategic Plan & Risk Assessment

2

1. Pursuant to Article 4.08 the Strategic Plan and the Risk Assessment (if applicable) shall be presented for adoption at the AGM.

2. These documents have been finalized subsequent to the December AGM, therefore are being presented today.

3. Adoption of the Strategic Plan by CBRM will necessitate an amendment to the Memorandum of Association and The Articles of Incorporation. We request CBRM Council Approve the amendments as shown in the documents.

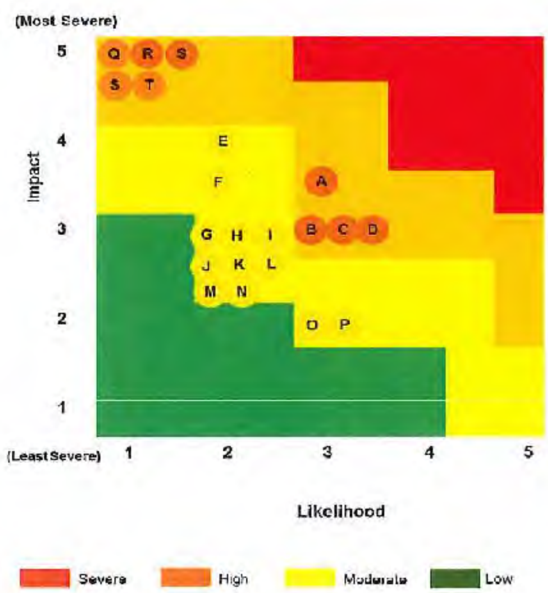
Risk Assessment 3

Following a RFP, Marsh & MacLennan were successful in developing a Risk Assessment and Insurance Review for the Port of Sydney.

Marsh looked at:
1) Risk Management at the PSDC
2) Insurance Coverage, limits and deductibles.

Marsh concluded: In general, Risk Management at PSDC is appropriate and effectively safeguard our assets and exposures. They also found our insurance program is underwritten by insurers that meet or exceed Marsh's acceptable guidelines.

Areas for improvement include: Maintain and update Risk Register and communicate to key stakeholders, review current insurance limits and consider increasing to full replacement cost coverage.



ID	Risk Scenario
A	Environmental regulations & activism – Environmental regulatory change & activist actions result in reduced cruise traffic
B	Loss of key employees /succession planning –Loss of key personnel resulting in delay in decision making
C	Access to capital – Inability to raise capital to update infrastructure & grow
D	Construction delays – Construction delays Berth 2 (loss of future revenue)
E	Known contamination – Cost to remediate contaminated soil exceeds reserved funds e.g. Nickerson land, harbor bottom, pipelines,
F	Competition & market share – Loss of one key cruise customer
G	Natural disaster – High winds cause direct damage to property
H	Security issues /general liability –General public trespass on PSDC property, has catastrophic injury
I	Real estate /premises liability –Cruise ship patron slips, falls with serious injury on PSDC premises
J	Vessel accident – Vessel accident causing major fuel spill into harbour
K	Hiring & retention – Unsuccessful in recruiting qualified person for stakeholder communications role
L	Contractor delays / Non-performance – Marina contractor delays / non-performance result in extra expense
M	Key location fire – Boat fire on marina while the marina is full (summer)
N	Tenant liabilities – Public injuries resulting from tenant scooter rental ops
O	Government affairs – Change in municipal lease / payment in lieu of taxes
P	Land claims – Legal battle over expropriated land, right of way issues
Q	Special Events – Public injured during a special event on premises
R	Vessel accident – Vessel collide into dock, or fire or explosion of vessel during off-loading
S	Buildings & Structures Damage – Fire at the Cruise Pavilion
T	Security & Terrorism – Terrorism attack

Vision 5

To be a leading Atlantic Gateway multimodal hub, operating as a vibrant partner in the global supply chain and committed to the economic development and growth of the Port.

Port of Sydney CANADA

Mission 6

To support, promote and develop the harbour and related infrastructure with a view of growing the economy of the Cape Breton Regional Municipality.

Port of Sydney CANADA

To manage and operate the Port of Sydney in the Cape Breton Regional Municipality, Nova Scotia including the Sydney Marine Terminal;

To develop, build or acquire infrastructure needed for the operation, promotion or economic development of the Port of Sydney and/or its facilities;

To advocate for and assist private enterprise to grow the Port;

To efficiently and effectively manage and administer personnel and infrastructure assets under its care;

To foster a healthy relationship with all levels of government as well as other key stakeholders;

To maintain a close working relationship with Indigenous partners;

To actively market the advantages of using Sydney as a Port of Call;

To promote business development and investments in the Port of Sydney and related businesses; and

To provide an effective and robust communications and outreach plan for the Port of Sydney.

Looking Forward

8

The Second Berth comes on stream in 2019.

Infrastructure requirements with Second Berth such as transportation and passenger shelter.

Opportunity for other commercial business such as project cargo.

Expand services for marine industry by working with private business.

Port of Sydney
CANADA

Key Result Areas

9

1. Organization Sustainability, Growth and Development
2. Financial Management and Governance
3. Facilities and Support
4. Quality Assurance and Performance Management
5. People and Human Resources
6. Reputation Management and Communications
7. Health, Safety, Security and The Environment

Port of Sydney
CANADA

MEMORANDUM OF ASSOCIATION

OF

PORT OF SYDNEY DEVELOPMENT CORPORATION

1. The name of the Company shall be Port of Sydney Development Corporation (the "Company").

2. For the purposes herein, the "Port of Sydney" means the Sydney Harbour and associated infrastructure as ~~-~~ well as any operations collateral or incidental to the development of Sydney Harbour~~it relates directly to the operation of the Joan Harriss Cruise Pavilion terminal and wharf.~~.

3. The Company is formed solely for the purpose of civic improvement, namely, the development of the Port of Sydney, which shall include the following objects with the following powers (all of which are hereinafter referred to as "Objects"):

   (a) To manage and operate the Port of Sydney, in the Cape Breton Regional Municipality, Nova Scotia;

   (b) To support and promote the development of the Port of Sydney;

   (c) To develop and build infrastructure needed for the operation, promotion or economic development of the Port of Sydney and/or its facilities or in relation to the realization of any of the objects of the Company;

   (d) To carry on the business of the Company without purpose of gain for its Members and any surpluses (or what may otherwise be characterized as "profits") or other accretions to the Company shall be used in promoting its Objects;

   (e) To do all the acts or things set forth in sub-clauses (b), (c), (d), (e), (f), (g), (h), (i), (j), (k), (l), (m), (n), (o), (p), (q), (r), and (s) of sub-section (4) of section 26 of the ***Companies Act*** of Nova Scotia (Chapter 81, R.S.N.S., 1989) with the qualification that:

      i. the reference to the letter "(a)" in sub-paragraph "(r)" be replaced with the letter "(b)" and it being understood that sub-clause (h) of sub-section (4) of section 26 is and has been deleted.

   (f) To contract or hire such permanent and temporary staff as the Company deems necessary to carry out its Objects and to enter into all agreements and provide all security necessary to finance its operations in a manner consistent with good business practices;

   (g) Subject to the rights of outstanding creditors, upon a winding-up or termination of the Company, to deliver and pay over the remaining assets of the Company to the Cape Breton Regional Municipality or its lawful successor; and

   (h) To acquire shares and/or membership and/or to enter into partnership with and/or enter into joint ventures with any other company or companies or such other legal entities in an outside of Canada, as the case may be, having Objects similar to those of the Company.

AND it is further declared that the intention is that the Objects specified in each paragraph of this clause shall, except where otherwise expressed in such paragraph, be in no way limited or restricted by reference to or inference from the terms of any other paragraph or the name of the Company.

AND it is further declared that no one or more of the foregoing Objects shall, as regards to all or any of the other Objects, be deemed the primary or principal Object of the Company.

PROVIDED that nothing herein contained shall be deemed to authorize the Company to carry on the business of banking, loan, trust, or insurance company.

4. The liability of the Members of the Company shall be limited, it being understood that the Company is a company limited by guarantee. The Company shall be not-for-profit and no income earned by the Company shall be available for the benefit of its Members.

5. The Company shall be authorized to create two classes of members, namely:

   (a) Voting Member – Each voting Member is entitled to receive notice to attend all meetings of the Members of the Company and shall have one (1) vote at all such meetings.

   (b) Non-Voting Member – Each non-voting Member is entitled to receive notice to attend all meeting of the Members of the Company but shall not be entitled to vote at such meetings.

   (each herein referred to as a "Member")

6. Every Member of the Company undertakes to contribute to the assets of the Company in the event of the same being wound-up during the time that he or she is a Member of the Company or within one (1) year afterwards, for payment of the debts and liabilities of the Company contracted before the time at which he or she ceased to be a Member of the Company, and the costs, charges and expenses of winding-up the same, and for the adjustment of the rights of the contributories amongst themselves, such amount as is required, not exceeding Ten ($10.00) Dollars.

DATED at Sydney, Nova Scotia, this _____ day of January, 2017.

Cape Breton Regional Municipality

Per:

Per:

Witness to all of the above signatures:

Witness signature

Address of witness

ARTICLES OF ASSOCIATION
OF
PORT OF SYDNEY DEVELOPMENT CORPORATION

ARTICLE 1: NAME, PURPOSE AND DEFINITION

1.01 The name of the Company is Port of Sydney Development Corporation.

1.02 The purposes, objects and powers of the Company are as set out in the Memorandum of Association of the Company.

1.03 In these Articles of Association of the Company:

(a) "Company" means Port of Sydney Development Corporation;

(b) "Board" or "Board of Directors" means the board of directors of the Company;

(c) "Board Member" or "Director" means an individual who has been appointed as a member to the Board of Directors of the Company;

(d) "Member(s) of the Company" means an individual or such other legal entity who has acquired ~~voting~~ Membership, in the Company in accordance with Article 3 of the Articles of Association of the Company; and

~~(e)~~ "Port of Sydney" means the Sydney Harbour and associated infrastructure as well as any operations collateral or incidental to the development of Sydney Harbour. ~~as it relates directly to the operation of the Joan Harris Cruise Pavilion terminal and wharf.~~

(e)

ARTICLE 2: POWERS

2.01 Subject to the Memorandum of Association of the Company, the powers of the Company are as set out in the *Companies Act*, Chapter 81, Revised Statutes of Nova Scotia, 1989, as amended from time to time.

2.02 In addition the Company shall have the power:

(a) to fix and determine the basis and terms of membership in the Company;

(b) to carry out the financing and other agreements necessary to achieve its objects either alone or jointly with others; and

(c) to guarantee and act as an endorser on loans and obligations arranged by or on behalf of individuals or groups.

ARTICLE 3: MEMBERSHIP

3.01 This, Article 3, shall apply to the admission of voting Members of the Company. Subject to the Memorandum of Association, the Members, by resolution, may approve the admission and terms of membership of non-voting members of the Company.

3.02 Subject to the right of the Company to extend its membership and to provide for the terms of such extension, the Members of the Company shall be as follows:

(a) the Cape Breton Regional Municipality as represented by the Council of the Cape Breton Regional Municipality (sometimes referred to as the "Initial Member");

(b) such additional Members of the Company who shall be appointed by the Initial Member; and

(c) such additional Members of the Company who shall be appointed by the Members of the Company.

3.03 Members of the Company (other than the Cape Breton Regional Municipality), shall, as a condition of membership, sign and file with the Company a copy of the Company's Memorandum of Association as confirmation of an undertaking to contribute to the assets of the Company, subject to the limitations expressed in Article 4 of the Memorandum of Association of the Company.

3.04 The number of Members who may be admitted to membership in the Company is unlimited.

3.05 The acts and votes of the Members of the Company shall be deemed to be legal and valid notwithstanding any default in the appointment of Members of the Company at the time of such acts or votes; and the act and vote of a majority ot those present and voting at any duly convened meeting of the Members of the Company shall be deemed to be the act and vote of the Company.

3.06 Subject to Article 3.07, the Members of the Company, including the signatories to the Company's Memorandum of Association, shall continue to maintain membership in the Company unless otherwise removed by a vote of 2/3 of the Members of the Company present in person or by proxy at a duly constituted meeting of the Members of the Company for which notice of the proposed removal of the Member has been provided.

3.07 Any Member of the Company, including any signatory to the Company's original Memorandum of Association, shall cease to be a Member of the Company upon:

(a) in the case of a Member of the Company which is a corporate entity, upon the corporate entity becoming insolvent or being assigned into bankruptcy or being wound up; or

(b) with the approval of the Board of Directors, if the Member of the Company fails to pay any fee which may be levied on the Member.

3.08 Notwithstanding the foregoing, no fees shall be levied on the Cape Breton Regional Municipality and the Cape Breton Regional Municipality shall not be removed as a Member of the Company.

ARTICLE 4: MEETINGS AND VOTING OF THE MEMBERS OF THE COMPANY

4.01 The Secretary or his or her designate shall be responsible for giving notice of all meetings of the Members of the Company.

4.02 Notice of the time and place of the annual general meeting of the Members of the Company (the "Annual General Meeting") shall be given to each Member by telephonic, electronic or other communication facility not less than two (2) weeks before the day on which the meeting is to be held. If a Member requests that the notice be given by non-electronic means, the notice will be sent by mail, courier or personal delivery.

4.03 Notice of the time and place of general meetings of the Members of the Company, other than the Annual General Meeting of the Members of the Company, shall be given to each Member by telephonic, electronic or other communication facility not less than two (2) weeks before the day on which the meeting is to be held. If a Member requests that the notice be given by non-electronic means, the notice will be sent by mail, courier or personal delivery.

4.04 Notice of any emergency meetings will be deemed sufficient if the Secretary gives notice by telephone, fax or message either in person to the Members of the Company or by message left with some responsible person at the respective homes or offices of the Members of the Company the day previous to the date of the emergency meeting of the Members of the Company.

4.05 Voting at any meeting of the Members of the Company shall be voiced "aye" or "nay" or by show of hands or by standing vote, unless a secret vote by ballot is requested by motion, seconded and carried by a majority of the Members of the Company present. A motion of request for secret ballot may not be ruled out of order by reason of there being a prior motion on the floor.

4.06 Subject to Article 8.01 of the Articles of Association of the Company, each Member of the Company shall be entitled to one (1) vote and no more on any motion.

4.07 A quorum of any meeting of the Members of the Company (whether annual, general or emergency) shall be fifty-one percent (51%) of the Members of the Company (actually present, or by proxy) with no person entitled to be counted as more than one (1). Any Member present at any meeting of the Members by proxy shall have filed with the Secretary or his or her designate at any time prior to the meeting of the Members of the Company a proxy form, (substantially similar to the one set out in Appendix "A" to these Articles of Association) and bearing the signature (or certifies the consent to the Secretary's satisfaction) of the Member who wishes to be present at the meeting of the Members of the Company by way of proxy. The proxy form may be presented to the Secretary or his or her designate either by hand (by any person), prepaid post, fax or such other device which, in written form, evidences the consent of the Member being present at the Meeting of the Members of the Company by proxy, the Secretary or his or her designate shall duly note such fact in the minutes of the meeting of the Company and the proxy form or a copy of the proxy form shall be filed with the minutes of the meeting of the Members.

4.08 The Members of the Company shall hold not less than ~~two (2)~~one (1) meetings each year, of which one meeting shall be the Annual General Meeting of the Members of the Company. The Annual General Meeting of the Members of the Company shall be open to the public and is to be held at the Joan Harris Cruise Pavilion, or such other convenient location, at such time as is deemed expedient by the Board of Directors of the Company. At the Annual General Meeting of the Members of the Company, the order of business shall be as follows:

(a) Roll call;

(b) Approval of minutes of preceding Annual General Meeting of the Members of the Company;

(c) Adoption of the annual report which shall include:

- Audited financial statements;

- Completion of a business plan for the fiscal year containing such information as the Council of the Cape Breton Regional Municipality may require, including but not limited to:

  - Capital and operating budget, including financial targets;
  - Anticipated infrastructure and facility maintenance;
  - Marketing plan;
  - Strategic operating plan.

- Risk assessment, if applicable in the year of the Annual General Meeting; and

- Summary of infrastructure maintenance and development for the prior fiscal year.

(d) Adoption of treasurer's report and appointment of auditors;

(e) Receiving report of Governance Committee of the Board of Directors;

(f) ~~Appointment~~ Confirmation of individuals to the Board of Directors;

(g) Election of new Members to Membership in the Company;

(h) New business.

4.09 General meetings of the Members of the Company may be held at the discretion of the Board of Directors of the Company. Such meetings shall be held at such time and place, and shall take such form as is deemed expedient by the Board of Directors of the Company.

4.10 Emergency meetings of the Members of the Company may be called at such time and place as is deemed in the best interests of the Company. Such meetings shall be held when requested by:

(a) One-third (1/3) or more Members of the Company by notice in writing, delivered to any officer of the Company; or

(b) the Board of Directors of the Company; or

(c) the chairperson (the "Chairperson").

4.11 Subject to such modification as may be required by law and/or pursuant to the Articles of Association of the Company, the business of the Members of the Company shall be conducted in accordance with the most recent edition of Robert's Rules of Order, as it may exist from time to time.

ARTICLE 5: BOARD OF DIRECTORS OF THE COMPANY

5.01 The Board of Directors of the Company shall be responsible to establish the policies and perspectives of the Company, including, but not limited to, major policy issues, financial issues and the hiring of ~~senior employees~~the CEO, if any, and shall meet no less than six (6) times during the Company's fiscal year. The Board is responsible for governance and for the ~~management~~ oversight of the activities of the Company.

5.02 Subject to Article 5.22, the following individuals shall not be eligible to sit as Directors:

(a) an individual who is a mayor, councillor, officer or employee of the Cape Breton Regional Municipality;

(b) an individual who is a member of the legislature of the province of Nova Scotia, or an officer or employee of the public service or of a Crown corporation of the province of Nova Scotia;

(c) a Senator or a member of Parliament or an officer or employee of the federal public service or of a federal Crown corporation;

(d) an individual who is not a resident Canadian;

(e) an individual who is under 18 years of age;

(f) an individual who has been declared mentally incompetent by a court in Canada or elsewhere; or

(g) an undischarged bankrupt.

5.03 The Board shall consist of at least nine (9) voting Directors and no more than twelve (12) voting Directors.

5.04 The quorum necessary for the transaction of business at a meeting of the Board shall be a majority of the number of Directors in office. A quorum of Directors may exercise all powers of the Board.

5.05 The appointment of a Director shall be effected by a duly authorized resolution of the Council of the Cape Breton Regional Municipality and the Board of Directors shall be comprised of the following:

(a) not less than one (1) individual holding a professional accounting designations;

(b) not less than one (1) individual licensed to practice law in the Province of Nova Scotia;

(c) not less than one (1) individual holding a professional engineering designation;

(d) not less than one (1) individual with noted expertise in marketing;

(e) not less than three (3) individuals with expertise in business and commerce;

(f) one designate appointed by band council resolution from Eskasoni First Nation who is not an elected band official; and

(g) one designate appointed by band council resolution from Membertou First Nation who is not an elected band official.

5.06 Directors' terms shall be staggered. No Director of the Company shall hold office as a Director of the Company for a term greater than three (3) years; the Company may, by a majority vote of the Members of the Company present in person or by proxy at a meeting of the Board, extend such term for up to one (1) additional term, which shall not exceed three (3) years.

5.07 Subject to such other requirements prescribed pursuant to these Articles of Association of the Company with respect to membership on the Board of Directors of the Company, if a Director of the Company has held office for a period of six (6) consecutive years, he or she will not be eligible to hold office as a Director of the Company for a period of at least three (3) years from the date on which he or she attained six (6) consecutive years as a Director of the Company.

5.08 A Director shall cease to hold office when:

(a) the Director dies or resigns;

(b) the Director is removed for cause;

(c) the Director is no longer qualified to hold the office of director;

(d) the term of office of the Director expires; or

(e) the Director is removed by ~~special resolution~~majority vote of the Members of the Company. Subject to those items enumerated herein Article 5.08, so long as the Cape Breton Municipality is the sole Member of the Company, a Director shall not be unilaterally removed by ~~special resolution~~majority vote of the Members, without cause.

5.09 A Director may resign his or her office as a Director by sending to the Company a written resignation which shall become effective on the date received by the Company or on the date specified in the resignation, whichever is later.

5.10 ~~Any Director may be removed for cause by the Members at any time.~~ The Board shall appoint a Chief Executive Officer (CEO), who shall not be a Director. The Board shall fix the remuneration of the CEO of the Company, subject to the approval of the business plan of the Company at the Annual General Meeting.

5.11 The Board, subject to the approval of the Members, may appoint from their number one or more committees of the Board not otherwise provided for herein, to best carry out the provisions enumerated herein, however designated, and delegate to any such committee any of the powers of the Board except the Board shall not delegate to any committee the power to:

(a) fill a vacancy in the office of the auditor of the Company;

(b) issue debt obligations except in the manner and on the terms authorized by the Board;

(c) approve the audited financial statements of the Company;

(d) adopt, amend or repeal by-laws; or

(e) authorize or ratify any activity carried on or to be carried on or any power exercised or to be exercised by a subsidiary.

5.12 The Board shall appoint from their number a governance committee comprised of not less than three Directors, one of whom shall be a barrister (the "Governance Committee").

5.13 The Governance Committee shall perform the following functions:

(a) Develop and manage the administration of a code of conduct;

(b) Develop and annually update a long-term plan, including recommendations to the Board, for the composition of the Board, in terms of the optimal combination of skills, background or experience, which plan shall take into consideration the skills, background and experience of existing Directors, retirement dates and the strategic direction of the Company;

(c) at least four months prior to the expiry of the term of a director appointed by the Cape Breton Regional Municipality provide notice to the Cape Breton Regional Municipality, that the term of its appointee on the Board is about to expire and requesting an appointment;

(d) provide to the Cape Breton Regional Municipality the notice described in subsection 5.13(c) above, a current copy of the plan and recommendations described in subsection 5.13(b) and also provide a profile of the skills, background and experience of the continuing Directors;

(e) in the event a Director ceases to hold office, the Governance Committee shall forthwith provide to the Cape Breton Regional Municipality, a written request for a new appointment to fill such vacancy together with a copy of the plan and recommendations described in subsection 5.13(b) and the profile described in subsection 5.13(d).

5.14 ~~Notwithstanding a term appointment of a Director to the Board of Directors of the Company by the Members of the~~ Company, the Members of the Company ~~shall have the right to remove any Director of the Company by majority vote of those present in person or by proxy~~

~~at any meeting of the Members of the Company duly convened and held and for which notice of the proposed~~ removal has been provided.

5.15 Subject to such modification as may be required by law and/or pursuant to the Articles of Association of the Company, the business of the Board of Directors shall be conducted in accordance with the most recent edition of "Robert's Rules of Order", as it may exist from time to time.

5.16 No Director shall be paid any salary or remuneration for the execution of his or her duties other than such out-of-pocket expenses as he or she may properly incur on behalf of the Company.

5.17 Meetings of the Board of Directors of the Company may be held by telephone conference call and Directors of the Company may be present at any meeting of the Board of Directors of the Company by telephone speaker or such similar device, so long as the Director attending the meeting of the Board of Directors by way of speaker phone or such similar device is able to hear and participate in the meeting.

5.18 Notice of the time and place of a meeting of Directors shall be given to each Director by telephonic, electronic or other communication at least two (2) weeks before the day on which the meeting is to be held. If a Director requests that the notice be given by non-electronic means, the notice will be sent by mail, courier or personal delivery.

5.19 The Board of Directors of the Company shall be tasked with having the following corporate records available for inspection by the Council of the Cape Breton Regional Municipality at any time:

(a) copies of the annual financial statements, for a period of six years after the end of the fiscal year to which they relate;

(b) copy of every document received by it in the last six years notifying it of the appointment or cessation of office of a director;

(c) copy of the constating instruments of each of its wholly-owned subsidiaries;

(d) Minutes of any meetings of the Board; and

(e) Records relating to the traffic and general use of the Port of Sydney.

5.20 The Board of Directors of the Company shall be required to report, and provide supporting documentation, to the Council of the Cape Breton Regional Municipality on the following matters within five (5) business days of such business being approved at a meeting of the Board of Directors:

(a) filling a vacancy in the office of CEO;

(b) approving the annual financial statements;

(c) approving a borrowing of more than Fifty Thousand Dollars ($50,000.00);

(d) adopting a land use plan or business plan;

(e) authorizing or ratifying any activity carried on or to be carried on, or any power exercised or to be exercised, by a subsidiary of the Company; or

(f) approval of internal ~~monthly~~ quarterly financial statements.

5.21 The Board of Directors of the Company shall requisition a risk assessment, relating to the Port of Sydney, prepared by a competent risk assessor every five (5) years with respect to:

(a) risk, risk management, property value, risk transfer and probable maximum loss; and

(b) insurance coverage, limits and deductibles.

5.22 Notwithstanding the foregoing regulatory framework concerning the Board of Directors of the Company contained in this Article 5, immediately upon incorporation, the Initial Member shall appoint as the first Directors of the Company:

(a) the Mayor of the Cape Breton Regional Municipality;

(b) the Deputy Mayor of the Cape Breton Regional Municipality; and

(c) three (3) councilors of the Cape Breton Regional Municipality.

(collectively known as the "Interim Directors")

The Interim Directors shall hold office from the date of incorporation until such time as the requisite Directors have been established in accordance with Article 5.05 herein, and on staggered terms as enumerated in Article 5.06. As the requisite Directors are appointed in accordance with Article 5.05 herein, the Interim Directors shall proportionately resign.

ARTICLE 6: OFFICERS: CHAIRPERSON, VICE-CHAIRPERSON, SECRETARY, and TREASURER, ~~CHIEF EXECUTIVE OFFICER~~

6.01 The elected officers of the Company shall be the Chairperson, a Vice-Chairperson, a Secretary, and a Treasurer, and such other officers as the Board of Directors of the Company may from time to time appoint (the "Elected Officers").

6.02 ~~The Board shall appoint a Chief Executive Officer (CEO), who shall not be a Director. The Board shall fix the remuneration of the CEO of the Company, subject to the approval of the business plan of the Company at the Annual General Meeting.~~

6.03 The Directors shall elect from their number the Elected Officers at each Annual General Meeting. Where a vacancy exists in any office of the Company, such vacancy shall be filled at the next meeting of the Board of Directors of the Company immediately following the Annual General Meeting of the Members of the Company, which meeting of the Board of Directors of the Company shall be held no later than thirty (30) days after the Annual General Meeting.

6.04 The Board of Directors shall have the authority to elect any Director to serve as an interim officer of the Company, should a vacancy occur during the Company's business year until the next Annual General Meeting.

6.05 Any Elected Officer of the Company shall hold office for one (1) year from the date of his or her election, provided such person continues to be a Director of the Company.

6.06 No Elected Officer shall be paid any salary or remuneration for the execution of his or her duties other than such out-of-pocket expenses as he or she may properly incur on behalf of the Company.

6.07 Notwithstanding anything to the contrary contained herein, with the consent of the Board of Directors, the offices of Secretary and Treasurer may be combined into the one office of Secretary-Treasurer.

ARTICLE 7: EXECUTIVE COMMITTEE

7.01 The "Executive Committee" of the Board of Directors of the Company shall consist of the following individuals:

(a) the officers of the Company, from time to time;

(b) the Chief Executive Officer of the Company, if any, who shall be a non-voting Member of the Executive Committee.

7.02 The Executive Committee shall serve as a standing committee of the Board of Directors of the Company and shall oversee the effective execution of the day-to-day operations of the Company, approve all major budgeted expense items, act as the strategic planning committee of the Company, evaluate the performance of the Chief Executive Officer, and be responsible for issuing public statements on major policy/media issues. The Executive Committee shall have the authority to transact such business as may properly be required of the Company between meetings of the Board of Directors of the Company and shall carry on its activities in accordance with such directions and limitations as the Board of Directors of the Company may from time to time prescribe. The Executive Committee shall meet no less than once a month during the Company's business year.

ARTICLE 8: DUTIES OF THE CHAIRPERSON AND VICE-CHAIRPERSON

8.01 The Chairperson shall:

(a) Provides leadership to the Board that will result in attaining the objectives of the Company and adheres to its Articles of Association;

(b) The Chairperson shall preside at meetings of the Members of the Company, the Board of Directors and the Executive Committee and shall have an extra or deciding vote when votes are evenly divided;

(c) Encourages Directors to participate in meetings and activities;

(d) Keeps the Board's discussion on topic by summarizing issues;

(e) Keeps the Board's activities focused on the Companies' issues;

(f) Evaluates the effectiveness of the Board's decision-making process;

(g) Makes sure that committee chairs are appointed;

(h) Orients Directors and committee chairs to the Board;

(i) Makes sure there is a process to evaluate the effectiveness of Directors, using measurable criteria;

(j) Recognizes Directors' contributions to the Board's work;

(k) Conducts biannual Director evaluations;

(l) Acts as one of the signing officers for cheques and other documents, such as contracts and grant applications. Unless otherwise determined by the Board of Directors of the Company, the Chairperson, together with the Secretary, shall sign all documents requiring the seal of the Company and perform such other duties as are usual for such an officer;

(m) Promotes the Companies' purpose in the community and to the media or to delegate such responsibility to another Director; and

(n) Vets all reports for the Annual General Meeting.

8.02 In the event of the absence, illness, or incapacity of the Chairperson, the Vice-Chairperson shall act in his or her place and stead for all purposes. The Vice-Chairperson shall learn the duties of the Chairperson and keep informed on key issues. The Vice-Chairperson shall perform such duties as may be directed by the Chairperson or Board.

ARTICLE 9: DUTIES OF THE SECRETARY

9.01 The responsibilities of the Secretary are as follows:

(a) Ensure notices of meetings have been prepared and delivered;

(b) Ensure minutes of meetings of the Members of the Company, the Board of Directors of the Company and the Executive Committee are kept;

(c) Ensure all correspondence has been read and answered as directed by the Officers and Board of Directors;

(d) Serves on the Executive Committee;

(e) Keeps copies of the Companies' Articles and the Board's policies and plans;

(f) Keeps list of officers, Directors, committees and general membership;

(g) Cares for official minute book;

(h) Keeps record of Board attendance;

(i) Makes sure that there is a quorum at Board meetings;

(j) Distribute copies of minutes to Directors;

(k) Signs official documents of the Company as required;

(l) Files with the registrar, with its annual financial statement, a list of its Directors with their addresses, occupations, and dates of appointment or election, and, within fourteen days of a change of Directors, notify the registrar of the change;

(m) Files with the registrar a copy in duplicate of every special resolution within fourteen days after the resolution is passed;

(n) In the absence of the Chair and vice-chair, chairs Board meetings until the election of an alternate Chair; and

(o) such other duties as may be designated from time to time by the Board of Directors of the Company are carried out.

ARTICLE 10: DUTIES OF THE TREASURER

10.01 The responsibilities of the Treasurer are as follows:

(a) Ensure the financial affairs of the Company are monitored;

(b) Serves on the Executive Committee;

(c) Gives regular reports to the Board on the financial state of the Company;

(d) Present the records to designated accountant for review and preparation of a certified statement for the Annual General Meeting. Prepare the annual financial statements required by law;

(e) Receive and deposit all funds of the Company in the bank designated by the Board;

(f) Monitor the budget as approved by the Board;

(g) Acts as signing officer, with another officer or Coordinator for cheques and other documents; and

(h) such other duties as may be designated from time to time by the Board of Directors of the Company are carried out.

ARTICLE 11: ARTICLES OF ASSOCIATION

11.01 The Articles of Association of the Company shall be amended or repealed only in accordance with the provisions of the *Companies Act*, Chapter 81, Revised Statutes of Nova Scotia, 1989, as amended from time to time.

ARTICLE 12: ACTIVITIES OF THE COMPANY NECESSARY TO SUPPORT PORT OPERATIONS

12.01 To operate the Port of Sydney, the Company may undertake the activities which are necessary to support the objects of the Company, including, but not limited to:

(a) Subject to Article 5.20(c), the borrowing of money. The borrowing powers of the Company shall be exercised in accordance with the provisions of the *Companies Act*, Chapter 81, Revised Statutes of Nova Scotia, 1989, as amended from time to time;

(b) Renting equipment;

(c) Leasing or licensing real property – the acquisition of freehold title to real property shall be strictly prohibited unless approved by special resolution of the Members;

(d) Acquisition, disposition, holding, leasing or licensing of personal property;

(e) Participating as a partner, or a co-venturer in connection with the activities enumerated herein;

(f) The management of harbour service fees;

(g) Operation of restaurants, bars, retail, office, display, tradeshows, and carry-on entertainment activities, travel or tour operations and similar tourism-related activities;

(h) Consulting services relating to the operation of the Port of Sydney; and

12.02 The Company shall carry out the following activities in relation to the operation of the Port of Sydney:

(a) Environmental risk mitigation and maintenance;

(b) Navigational services and aids;

(c) Emergency planning and response;

(d) Dispatching services;

(e) Security;

(f) Vehicle parking, control or marshalling facilities;

(g) Stevedoring services; and

(h) General facility maintenance.

12.03 The CEO shall deliver to the Members of the Company an operational report describing the activates undertaken in that ~~month~~ quarter in reference to those item enumerated in Article 12.01 and Article 12.02.

ARTICLE 13: GENERAL PROVISIONS

13.01 The books and accounts of the Company shall be audited each year and certified by a licensed public accountant appointed at the Annual General Meeting of the Members of the Company.

13.02 The Company shall maintain a registered office on Cape Breton Island, Nova Scotia, at a place determined by resolution of the ~~Members~~ Directors of the Company from time to time, and shall give notice of the same to the Registry of Joint Stock Companies.

13.03 Unless otherwise directed by the Board of Directors of the Company, at such registered office shall be kept:

(a) the corporate seal of the Company;

(b) the official list of Members of the Company;

(c) the minutes of all meetings of the Members of the Company;

(d) the minutes of all meetings of the Board of Directors of the Company; and

(e) records and books of account of the Company.

13.04 The fiscal year of the Company shall be April 1 to March 31.

13.05 The Company shall adopt a seal which may be affixed to any documents signed for or on behalf of the Company. Such seal shall be authenticated by the signatures of the Chairperson and the Secretary or such other person or persons so designated and authorized by the Board of Directors of the Company. The seal is to be given into the custody of the Secretary or as designated by the Board of Directors of the Company.

13.06 Any Member of the Company may inspect the books of account or records of the Company at the registered office of the Company upon giving reasonable notice thereof to the Secretary of the Company.

DATED at Sydney, Nova Scotia, this ____ day of ______________, 2017

APPENDIX "A"

PROXY

To: **Chairperson**

And to: **Port of Sydney Development Corporation (the "Company")**

From: [Name and address of Member]

The undersigned, being a member of the Compnay, hereby appoints:

______________________________________;

to be proxy of the undersigned (the "Proxy"). The Proxy shall have power of substitution, and may attend, act and vote for and on behalf of the undersigned at the ____________________ (the "Meeting") of the members of the Company to be held on ______________________, and at any adjournments thereof, with respect to all business and every poll that may take place at that Meeting, with the same powers that the undersigned would have if the undersigned were present at the Meeting, or any adjournment thereof.

Dated this ____ day of ____________, _______

____

Signature of Member

ARTICLES OF ASSOCIATION
OF
PORT OF SYDNEY DEVELOPMENT CORPORATION

ARTICLE 1: NAME, PURPOSE AND DEFINITION

1.01 The name of the Company is Port of Sydney Development Corporation.

1.02 The purposes, objects and powers of the Company are as set out in the Memorandum of Association of the Company.

1.03 In these Articles of Association of the Company:

(a) "Company" means Port of Sydney Development Corporation;

(b) "Board" or "Board of Directors" means the board of directors of the Company;

(c) "Board Member" or "Director" means an individual who has been appointed as a member to the Board of Directors of the Company;

(d) "Member(s) of the Company" means an individual or such other legal entity who has acquired voting Membership, in the Company in accordance with Article 3 of the Articles of Association of the Company; and

(e) "Port of Sydney" means the Sydney Harbour and associated infrastructure as it relates directly to the operation of the Joan Harriss Cruise Pavilion terminal and wharf.

ARTICLE 2: POWERS

2.01 Subject to the Memorandum of Association of the Company, the powers of the Company are as set out in the *Companies Act*, Chapter 81, Revised Statutes of Nova Scotia, 1989, as amended from time to time.

2.02 In addition the Company shall have the power:

(a) to fix and determine the basis and terms of membership in the Company;

(b) to carry out the financing and other agreements necessary to achieve its objects either alone or jointly with others; and

(c) to guarantee and act as an endorser on loans and obligations arranged by or on behalf of individuals or groups.

ARTICLE 3: MEMBERSHIP

3.01 This, Article 3, shall apply to the admission of voting Members of the Company. Subject to the Memorandum of Association, the Members, by resolution, may approve the admission and terms of membership of non-voting members of the Company.

3.02 Subject to the right of the Company to extend its membership and to provide for the terms of such extension, the Members of the Company shall be as follows:

(a) the Cape Breton Regional Municipality as represented by the Council of the Cape Breton Regional Municipality (sometimes referred to as the "Initial Member");

(b) such additional Members of the Company who shall be appointed by the Initial Member; and

(c) such additional Members of the Company who shall be appointed by the Members of the Company.

3.03 Members of the Company (other than the Cape Breton Regional Municipality), shall, as a condition of membership, sign and file with the Company a copy of the Company's Memorandum of Association as confirmation of an undertaking to contribute to the assets of the Company, subject to the limitations expressed in Article 4 of the Memorandum of Association of the Company.

3.04 The number of Members who may be admitted to membership in the Company is unlimited.

3.05 The acts and votes of the Members of the Company shall be deemed to be legal and valid notwithstanding any default in the appointment of Members of the Company at the time of such acts or votes; and the act and vote of a majority of those present and voting at any duly convened meeting of the Members of the Company shall be deemed to be the act and vote of the Company.

3.06 Subject to Article 3.07, the Members of the Company, including the signatories to the Company's Memorandum of Association, shall continue to maintain membership in the Company unless otherwise removed by a vote of 2/3 of the Members of the Company present in person or by proxy at a duly constituted meeting of the Members of the Company for which notice of the proposed removal of the Member has been provided.

3.07 Any Member of the Company, including any signatory to the Company's original Memorandum of Association, shall cease to be a Member of the Company upon:

(a) in the case of a Member of the Company which is a corporate entity, upon the corporate entity becoming insolvent or being assigned into bankruptcy or being wound up; or

(b) with the approval of the Board of Directors, if the Member of the Company fails to pay any fee which may be levied on the Member.

3.08 Notwithstanding the foregoing, no fees shall be levied on the Cape Breton Regional Municipality and the Cape Breton Regional Municipality shall not be removed as a Member of the Company.

ARTICLE 4: MEETINGS AND VOTING OF THE MEMBERS OF THE COMPANY

4.01 The Secretary or his or her designate shall be responsible for giving notice of all meetings of the Members of the Company.

4.02 Notice of the time and place of the annual general meeting of the Members of the Company (the "Annual General Meeting") shall be given to each Member by telephonic, electronic or other communication facility not less than two (2) weeks before the day on which the meeting is to be held. If a Member requests that the notice be given by non-electronic means, the notice will be sent by mail, courier or personal delivery.

4.03 Notice of the time and place of general meetings of the Members of the Company, other than the Annual General Meeting of the Members of the Company, shall be given to each Member by telephonic, electronic or other communication facility not less than two (2) weeks before the day on which the meeting is to be held. If a Member requests that the notice be given by non-electronic means, the notice will be sent by mail, courier or personal delivery.

4.04 Notice of any emergency meetings will be deemed sufficient if the Secretary gives notice by telephone, fax or message either in person to the Members of the Company or by message left with some responsible person at the respective homes or offices of the Members of the Company the day previous to the date of the emergency meeting of the Members of the Company.

4.05 Voting at any meeting of the Members of the Company shall be voiced "aye" or "nay" or by show of hands or by standing vote, unless a secret vote by ballot is requested by motion, seconded and carried by a majority of the Members of the Company present. A motion of request for secret ballot may not be ruled out of order by reason of there being a prior motion on the floor.

4.06 Subject to Article 8.01 of the Articles of Association of the Company, each Member of the Company shall be entitled to one (1) vote and no more on any motion.

4.07 A quorum of any meeting of the Members of the Company (whether annual, general or emergency) shall be fifty-one percent (51%) of the Members of the Company (actually present, or by proxy) with no person entitled to be counted as more than one (1). Any Member present at any meeting of the Members by proxy shall have filed with the Secretary or his or her designate at any time prior to the meeting of the Members of the Company a proxy form, (substantially similar to the one set out in Appendix "A" to these Articles of Association) and bearing the signature (or certifies the consent to the Secretary's satisfaction) of the Member who wishes to be present at the meeting of the Members of the Company by way of proxy. The proxy form may be presented to the Secretary or his or her designate either by hand (by any person), prepaid post, fax or such other device which, in written form, evidences the consent of the Member being present at the Meeting of the Members of the Company by proxy, the Secretary or his or her designate shall duly note such fact in the minutes of the meeting of the Company and the proxy form or a copy of the proxy form shall be filed with the minutes of the meeting of the Members.

4.08 The Members of the Company shall hold not less than two (2) meetings each year, of which one meeting shall be the Annual General Meeting of the Members of the Company. The Annual General Meeting of the Members of the Company shall be open to the public and is to be held at the Joan Harris Cruise Pavilion, or such other convenient location, at such time as is deemed expedient by the Board of Directors of the Company. At the Annual General Meeting of the Members of the Company, the order of business shall be as follows:

(a) Roll call;

(b) Approval of minutes of preceding Annual General Meeting of the Members of the Company;

(c) Adoption of the annual report which shall include:

- Audited financial statements;

- Completion of a business plan for the fiscal year containing such information as the Council of the Cape Breton Regional Municipality may require, including but not limited to:

  - Capital and operating budget, including financial targets;
  - Anticipated infrastructure and facility maintenance;
  - Marketing plan;
  - Strategic operating plan.

- Risk assessment, if applicable in the year of the Annual General Meeting; and

- Summary of infrastructure maintenance and development for the prior fiscal year.

(d) Adoption of treasurer's report and appointment of auditors;

(e) Receiving report of Governance Committee of the Board of Directors;

(f) Appointment of individuals to the Board of Directors;

(g) Election of new Members to Membership in the Company;

(h) New business.

4.09 General meetings of the Members of the Company may be held at the discretion of the Board of Directors of the Company. Such meetings shall be held at such time and place, and shall take such form as is deemed expedient by the Board of Directors of the Company.

4.10 Emergency meetings of the Members of the Company may be called at such time and place as is deemed in the best interests of the Company. Such meetings shall be held when requested by:

(a) One-third (1/3) or more Members of the Company by notice in writing, delivered to any officer of the Company; or

(b) the Board of Directors of the Company; or

(c) the chairperson (the "Chairperson").

4.11 Subject to such modification as may be required by law and/or pursuant to the Articles of Association of the Company, the business of the Members of the Company shall be conducted in accordance with the most recent edition of Robert's Rules of Order, as it may exist from time to time.

ARTICLE 5: BOARD OF DIRECTORS OF THE COMPANY

5.01 The Board of Directors of the Company shall be responsible to establish the policies and perspectives of the Company, including, but not limited to, major policy issues, financial issues and the hiring of senior employees, if any, and shall meet no less than six (6) times during the Company's fiscal year. The Board is responsible for the management of the activities of the Company.

5.02 Subject to Article 5.22, the following individuals shall not be eligible to sit as Directors:

(a) an individual who is a mayor, councillor, officer or employee of the Cape Breton Regional Municipality;

(b) an individual who is a member of the legislature of the province of Nova Scotia, or an officer or employee of the public service or of a Crown corporation of the province of Nova Scotia;

(c) a Senator or a member of Parliament or an officer or employee of the federal public service or of a federal Crown corporation;

(d) an individual who is not a resident Canadian;

(e) an individual who is under 18 years of age;

(f) an individual who has been declared mentally incompetent by a court in Canada or elsewhere; or

(g) an undischarged bankrupt.

5.03 The Board shall consist of at least nine (9) voting Directors and no more than twelve (12) voting Directors.

5.04 The quorum necessary for the transaction of business at a meeting of the Board shall be a majority of the number of Directors in office. A quorum of Directors may exercise all powers of the Board.

5.05 The appointment of a Director shall be effected by a duly authorized resolution of the Council of the Cape Breton Regional Municipality and the Board of Directors shall be comprised of the following:

(a) not less than one (1) individual holding a professional accounting designations;

(b) not less than one (1) individual licensed to practice law in the Province of Nova Scotia;

(c) not less than one (1) individual holding a professional engineering designation;

(d) not less than one (1) individual with noted expertise in marketing;

(e) not less than three (3) individuals with expertise in business and commerce;

(f) one designate appointed by band council resolution from Eskasoni First Nation who is not an elected band official; and

(g) one designate appointed by band council resolution from Membertou First Nation who is not an elected band official.

5.06 Directors' terms shall be staggered. No Director of the Company shall hold office as a Director of the Company for a term greater than three (3) years; the Company may, by a majority vote of the Members of the Company present in person or by proxy at a meeting of the Board, extend such term for up to one (1) additional term, which shall not exceed three (3) years.

5.07 Subject to such other requirements prescribed pursuant to these Articles of Association of the Company with respect to membership on the Board of Directors of the Company, if a Director of the Company has held office for a period of six (6) consecutive years, he or she will not be eligible to hold office as a Director of the Company for a period of at least three (3) years from the date on which he or she attained six (6) consecutive years as a Director of the Company.

5.08 A Director shall cease to hold office when:

(a) the Director dies or resigns;

(b) the Director is removed for cause;

(c) the Director is no longer qualified to hold the office of director;

(d) the term of office of the Director expires; or

(e) the Director is removed by special resolution of the Members of the Company. Subject to those items enumerated herein Article 5.08, so long as the Cape Breton Municipality is the sole Member of the Company, a Director shall not be unilaterally removed by special resolution of the Members, without cause.

5.09 A Director may resign his or her office as a Director by sending to the Company a written resignation which shall become effective on the date received by the Company or on the date specified in the resignation, whichever is later.

5.10 Any Director may be removed for cause by the Members at any time.

5.11 The Board, subject to the approval of the Members, may appoint from their number one or more committees of the Board not otherwise provided for herein, to best carry out the provisions enumerated herein, however designated, and delegate to any such committee any of the powers of the Board except the Board shall not delegate to any committee the power to:

(a) fill a vacancy in the office of the auditor of the Company;

(b) issue debt obligations except in the manner and on the terms authorized by the Board;

(c) approve the audited financial statements of the Company;

(d) adopt, amend or repeal by-laws; or

(e) authorize or ratify any activity carried on or to be carried on or any power exercised or to be exercised by a subsidiary.

5.12 The Board shall appoint from their number a governance committee comprised of not less than three Directors, one of whom shall be a barrister (the "Governance Committee").

5.13 The Governance Committee shall perform the following functions:

(a) Develop and manage the administration of a code of conduct;

(b) Develop and annually update a long-term plan, including recommendations to the Board, for the composition of the Board, in terms of the optimal combination of skills, background or experience, which plan shall take into consideration the skills, background and experience of existing Directors, retirement dates and the strategic direction of the Company;

(c) at least four months prior to the expiry of the term of a director appointed by the Cape Breton Regional Municipality provide notice to the Cape Breton Regional Municipality, that the term of its appointee on the Board is about to expire and requesting an appointment;

(d) provide to the Cape Breton Regional Municipality the notice described in subsection 5.13(c) above, a current copy of the plan and recommendations described in subsection 5.13(b) and also provide a profile of the skills, background and experience of the continuing Directors;

(e) in the event a Director ceases to hold office, the Governance Committee shall forthwith provide to the Cape Breton Regional Municipality, a written request for a new appointment to fill such vacancy together with a copy of the plan and recommendations described in subsection 5.13(b) and the profile described in subsection 5.13(d).

5.14 Notwithstanding a term appointment of a Director to the Board of Directors of the Company by the Members of the Company, the Members of the Company shall have the right to remove any Director of the Company by majority vote of those present in person or by proxy at any meeting of the Members of the Company duly convened and held and for which notice of the proposed removal has been provided.

5.15 Subject to such modification as may be required by law and/or pursuant to the Articles of Association of the Company, the business of the Board of Directors shall be conducted in accordance with the most recent edition of "Robert's Rules of Order", as it may exist from time to time.

5.16 No Director shall be paid any salary or remuneration for the execution of his or her duties other than such out-of-pocket expenses as he or she may properly incur on behalf of the Company.

5.17 Meetings of the Board of Directors of the Company may be held by telephone conference call and Directors of the Company may be present at any meeting of the Board of Directors of the Company by telephone speaker or such similar device, so long as the Director attending the meeting of the Board of Directors by way of speaker phone or such similar device is able to hear and participate in the meeting.

5.18 Notice of the time and place of a meeting of Directors shall be given to each Director by telephonic, electronic or other communication at least two (2) weeks before the day on which the meeting is to be held. If a Director requests that the notice be given by non-electronic means, the notice will be sent by mail, courier or personal delivery.

5.19 The Board of Directors of the Company shall be tasked with having the following corporate records available for inspection by the Council of the Cape Breton Regional Municipality at any time:

(a) copies of the annual financial statements, for a period of six years after the end of the fiscal year to which they relate;

(b) copy of every document received by it in the last six years notifying it of the appointment or cessation of office of a director;

(c) copy of the constating instruments of each of its wholly-owned subsidiaries;

(d) Minutes of any meetings of the Board; and

(e) Records relating to the traffic and general use of the Port of Sydney.

5.20 The Board of Directors of the Company shall be required to report, and provide supporting documentation, to the Council of the Cape Breton Regional Municipality on the following matters within five (5) business days of such business being approved at a meeting of the Board of Directors:

(a) filling a vacancy in the office of CEO;

(b) approving the annual financial statements;

(c) approving a borrowing of more than Fifty Thousand Dollars ($50,000.00);

(d) adopting a land use plan or business plan;

(e) authorizing or ratifying any activity carried on or to be carried on, or any power exercised or to be exercised, by a subsidiary of the Company; or

(f) approval of internal monthly financial statements.

5.21 The Board of Directors of the Company shall requisition a risk assessment, relating to the Port of Sydney, prepared by a competent risk assessor every five (5) years with respect to:

(a) risk, risk management, property value, risk transfer and probable maximum loss; and

(b) insurance coverage, limits and deductibles.

5.22 Notwithstanding the foregoing regulatory framework concerning the Board of Directors of the Company contained in this Article 5, immediately upon incorporation, the Initial Member shall appoint as the first Directors of the Company:

(a) the Mayor of the Cape Breton Regional Municipality;

(b) the Deputy Mayor of the Cape Breton Regional Municipality; and

(c) three (3) councilors of the Cape Breton Regional Municipality.

(collectively known as the "Interim Directors")

The Interim Directors shall hold office from the date of incorporation until such time as the requisite Directors have been established in accordance with Article 5.05 herein, and on staggered terms as enumerated in Article 5.06. As the requisite Directors are appointed in accordance with Article 5.05 herein, the Interim Directors shall proportionately resign.

ARTICLE 6: OFFICERS: CHAIRPERSON, VICE-CHAIRPERSON, SECRETARY, TREASURER, CHIEF EXECUTIVE OFFICER

6.01 The elected officers of the Company shall be the Chairperson, a Vice-Chairperson, a Secretary, and a Treasurer, and such other officers as the Board of Directors of the Company may from time to time appoint (the "Elected Officers").

6.02 The Board shall appoint a Chief Executive Officer (CEO), who shall not be a Director. The Board shall fix the remuneration of the CEO of the Company, subject to the approval of the business plan of the Company at the Annual General Meeting.

6.03 The Directors shall elect from their number the Elected Officers at each Annual General Meeting. Where a vacancy exists in any office of the Company, such vacancy shall be filled at the next meeting of the Board of Directors of the Company following the Annual General Meeting of the Members of the Company, which meeting of the Board of Directors of the Company shall be held no later than thirty (30) days after the Annual General Meeting.

6.04 The Board of Directors shall have the authority to elect any Director to serve as an interim officer of the Company, should a vacancy occur during the Company's business year until the next Annual General Meeting.

6.05 Any Elected Officer of the Company shall hold office for one (1) year from the date of his or her election, provided such person continues to be a Director of the Company.

6.06 No Elected Officer shall be paid any salary or remuneration for the execution of his or her duties other than such out-of-pocket expenses as he or she may properly incur on behalf of the Company.

6.07 Notwithstanding anything to the contrary contained herein, with the consent of the Board of Directors, the offices of Secretary and Treasurer may be combined into the one office of Secretary-Treasurer.

ARTICLE 7: EXECUTIVE COMMITTEE

7.01 The "Executive Committee" of the Board of Directors of the Company shall consist of the following individuals:

(a) the officers of the Company, from time to time;

(b) the Chief Executive Officer of the Company, if any, who shall be a non-voting Member of the Executive Committee.

7.02 The Executive Committee shall serve as a standing committee of the Board of Directors of the Company and shall oversee the effective execution of the day-to-day operations of the Company, approve all major budgeted expense items, act as the strategic planning committee of the Company, evaluate the performance of the Chief Executive Officer, and be responsible for issuing public statements on major policy/media issues. The Executive Committee shall have the authority to transact such business as may properly be required of the Company between meetings of the Board of Directors of the Company and shall carry on its activities in accordance with such directions and limitations as the Board of Directors of the Company may from time to time prescribe. The Executive Committee shall meet no less than once a month during the Company's business year.

ARTICLE 8: DUTIES OF THE CHAIRPERSON AND VICE-CHAIRPERSON

8.01 The Chairperson shall:

(a) Provides leadership to the Board that will result in attaining the objectives of the Company and adheres to its Articles of Association;

(b) The Chairperson shall preside at meetings of the Members of the Company, the Board of Directors and the Executive Committee and shall have an extra or deciding vote when votes are evenly divided;

(c) Encourages Directors to participate in meetings and activities;

(d) Keeps the Board's discussion on topic by summarizing issues;

(e) Keeps the Board's activities focused on the Companies' issues;

(f) Evaluates the effectiveness of the Board's decision-making process;

(g) Makes sure that committee chairs are appointed;

(h) Orients Directors and committee chairs to the Board;

(i) Makes sure there is a process to evaluate the effectiveness of Directors, using measurable criteria;

(j) Recognizes Directors' contributions to the Board's work;

(k) Conducts biannual Director evaluations;

(l) Acts as one of the signing officers for cheques and other documents, such as contracts and grant applications. Unless otherwise determined by the Board of Directors of the Company, the Chairperson, together with the Secretary, shall sign all documents requiring the seal of the Company and perform such other duties as are usual for such an officer;

(m) Promotes the Companies' purpose in the community and to the media or to delegate such responsibility to another Director; and

(n) Vets all reports for the Annual General Meeting.

8.02 In the event of the absence, illness, or incapacity of the Chairperson, the Vice-Chairperson shall act in his or her place and stead for all purposes. The Vice-Chairperson shall learn the duties of the Chairperson and keep informed on key issues. The Vice-Chairperson shall perform such duties as may be directed by the Chairperson or Board.

ARTICLE 9: DUTIES OF THE SECRETARY

9.01 The responsibilities of the Secretary are as follows:

(a) Ensure notices of meetings have been prepared and delivered;

(b) Ensure minutes of meetings of the Members of the Company, the Board of Directors of the Company and the Executive Committee are kept;

(c) Ensure all correspondence has been read and answered as directed by the Officers and Board of Directors;

(d) Serves on the Executive Committee;

(e) Keeps copies of the Companies' Articles and the Board's policies and plans;

(f) Keeps list of officers, Directors, committees and general membership;

(g) Cares for official minute book;

(h) Keeps record of Board attendance;

(i) Makes sure that there is a quorum at Board meetings;

(j) Distribute copies of minutes to Directors;

(k) Signs official documents of the Company as required;

(l) Files with the registrar, with its annual financial statement, a list of its Directors with their addresses, occupations, and dates of appointment or election, and, within fourteen days of a change of Directors, notify the registrar of the change;

(m) Files with the registrar a copy in duplicate of every special resolution within fourteen days after the resolution is passed;

(n) In the absence of the Chair and vice-chair, chairs Board meetings until the election of an alternate Chair; and

(o) such other duties as may be designated from time to time by the Board of Directors of the Company are carried out.

ARTICLE 10: DUTIES OF THE TREASURER

10.01 The responsibilities of the Treasurer are as follows:

(a) Ensure the financial affairs of the Company are monitored;

(b) Serves on the Executive Committee;

(c) Gives regular reports to the Board on the financial state of the Company;

(d) Present the records to designated accountant for review and preparation of a certified statement for the Annual General Meeting. Prepare the annual financial statements required by law;

(e) Receive and deposit all funds of the Company in the bank designated by the Board;

(f) Monitor the budget as approved by the Board;

(g) Acts as signing officer, with another officer or Coordinator for cheques and other documents; and

(h) such other duties as may be designated from time to time by the Board of Directors of the Company are carried out.

ARTICLE 11: ARTICLES OF ASSOCIATION

11.01 The Articles of Association of the Company shall be amended or repealed only in accordance with the provisions of the *Companies Act*, Chapter 81, Revised Statutes of Nova Scotia, 1989, as amended from time to time.

ARTICLE 12: ACTIVITIES OF THE COMPANY NECESSARY TO SUPPORT PORT OPERATIONS

12.01 To operate the Port of Sydney, the Company may undertake the activities which are necessary to support the objects of the Company, including, but not limited to:

(a) Subject to Article 5.20(c), the borrowing of money. The borrowing powers of the Company shall be exercised in accordance with the provisions of the *Companies Act*, Chapter 81, Revised Statutes of Nova Scotia, 1989, as amended from time to time;

(b) Renting equipment;

(c) Leasing or licensing real property – the acquisition of freehold title to real property shall be strictly prohibited unless approved by special resolution of the Members;

(d) Acquisition, disposition, holding, leasing or licensing of personal property;

(e) Participating as a partner, or a co-venturer in connection with the activities enumerated herein;

(f) The management of harbour service fees;

(g) Operation of restaurants, bars, retail, office, display, tradeshows, and carry-on entertainment activities, travel or tour operations and similar tourism-related activities;

(h) Consulting services relating to the operation of the Port of Sydney; and

12.02 The Company shall carry out the following activities in relation to the operation of the Port of Sydney:

(a) Environmental risk mitigation and maintenance;

(b) Navigational services and aids;

(c) Emergency planning and response;

(d) Dispatching services;

(e) Security;

(f) Vehicle parking, control or marshalling facilities;

(g) Stevedoring services; and

(h) General facility maintenance.

12.03 The CEO shall deliver to the Members of the Company an operational report describing the activates undertaken in that month in reference to those item enumerated in Article 12.01 and Article 12.02.

ARTICLE 13: GENERAL PROVISIONS

13.01 The books and accounts of the Company shall be audited each year and certified by a licensed public accountant appointed at the Annual General Meeting of the Members of the Company.

13.02 The Company shall maintain a registered office on Cape Breton Island, Nova Scotia, at a place determined by resolution of the Members of the Company from time to time, and shall give notice of the same to the Registry of Joint Stock Companies.

13.03 Unless otherwise directed by the Board of Directors of the Company, at such registered office shall be kept:

(a) the corporate seal of the Company;

(b) the official list of Members of the Company;

(c) the minutes of all meetings of the Members of the Company;

(d) the minutes of all meetings of the Board of Directors of the Company; and

(e) records and books of account of the Company.

13.04 The fiscal year of the Company shall be April 1 to March 31.

13.05 The Company shall adopt a seal which may be affixed to any documents signed for or on behalf of the Company. Such seal shall be authenticated by the signatures of the Chairperson and the Secretary or such other person or persons so designated and authorized by the Board of Directors of the Company. The seal is to be given into the custody of the Secretary or as designated by the Board of Directors of the Company.

13.06 Any Member of the Company may inspect the books of account or records of the Company at the registered office of the Company upon giving reasonable notice thereof to the Secretary of the Company.

DATED at Sydney, Nova Scotia, this ____ day of ______________, 2017

APPENDIX "A"

PROXY

To: **Chairperson**

And to: **Port of Sydney Development Corporation (the "Company")**

From: [Name and address of Member]

The undersigned, being a member of the Compnay, hereby appoints:

____;

to be proxy of the undersigned (the "Proxy"). The Proxy shall have power of substitution, and may attend, act and vote for and on behalf of the undersigned at the ____________________ (the "Meeting") of the members of the Company to be held on ____________________, and at any adjournments thereof, with respect to all business and every poll that may take place at that Meeting, with the same powers that the undersigned would have if the undersigned were present at the Meeting, or any adjournment thereof.

Dated this ___ day of ____________, ______

____

Signature of Member

MARSH LEADERSHIP, KNOWLEDGE, SOLUTIONS...WORLDWIDE.

RISK ASSESSMENT & INSURANCE REVIEW PORT OF SYDNEY DEVELOPMENT CORPORATION

24 April 2018

Michael Maloney, Senior Vice President
Ariela Abecassis, Vice President

MARSH & McLENNAN COMPANIES

Project Purpose and Scope
An risk assessment and insurance review was conducted to help PSDC validate its risk profile and insurance program

The scope of the engagement included the following objectives:

- Develop a full understanding of current/ emerging risk drivers and prioritize its risk management & investment efforts
- Validate the current risk transfer mechanisms including insurance coverage
- Support due diligence efforts, demonstrate responsible risk management to stakeholders & improve risk communication with stakeholders
- Identify opportunities for improved risk management, insurance and risk control;
- Demonstrate a detailed risk assessment process as required by the Articles of Association of Port of Sydney Development Corporation in relation to its:
  1. Risk, risk management, property value, risk transfer and probable maximum loss ('PML');
  2. Insurance coverage, limits and deductibles; and
  3. Underwriters.

Risk Assessment Approach
PSDC's risk management program, risk profile and insurance program were reviewed by Marsh

- The assessment followed the following approach:

Insight Gathering

- Conducted document review, questionnaire & interviews to:
  - Understand PSDC's strategic objectives;
  - Identify new & emerging risk exposures/ create risk inventory;
  - Review existing RM practices;
  - Develop risk ranking metrics.

Risk Assessment

- Facilitated workshop to:
  - Rank the relative likelihood & impact of key risk scenarios;
  - Determine the Probable Maximum Loss (PML);
  - Determine if the risk scenario can be insured / is insured;
  - Identify potential opportunities to further reduce the risk.

Insurance Review

- Reviewed existing insurance policies.
- Commented on
  - Quality of underwriters;
  - Breadth of coverage
  - Limits, deductibles, exclusions & limitations;
- Identified any absent / recommended policies;
- Provided recommendations.

Reporting

- Issues draft report for comment from PSDC.
- Presentation slides summarizing findings for Board of Directors.
- Issue final report (following PSDC Management Comments and Board of Director Meeting).

Requirement 1: Risk Management
PSDC has a basic risk management practices and culture in place supported

- **Approach:** We sought to determine if PSDC applies sound Risk Management practices i.e.:
  - Anticipates the risk implications of change and has a "real time" understanding of its risks;
  - Has access to adequate technical information;
  - Adopts a systematic and planned approach to controlling risk;
  - Links its insuring practices to other risk treatments; and
  - Monitors the status of risk management effectiveness.
- **Findings**:
  - PSDC has an initial risk management culture and awareness of the risk management strategies and objectives
  - PSDC has elements of formalized risk assessment and planned risk control around property and security related risks while other risk areas are not formally assessed and monitored
  - Risk management, strategies and insurance program are generally appropriate and effectively safeguard the assets and exposures of the Port.
- **Opportunities for improvement** :
  - Formalize risk management practices through on-going monitoring and reporting of priority risks / status of risk management effectiveness (update risk register / risk monitoring dashboard - quarterly/annually)
  - Communicate risk profile/ status of key actions to the Board of Directors and key stakeholders (CBRM) (quarterly/annually)

Requirement 1 (Cont'd): Property Values
PSDC has a sound approach to property valuation

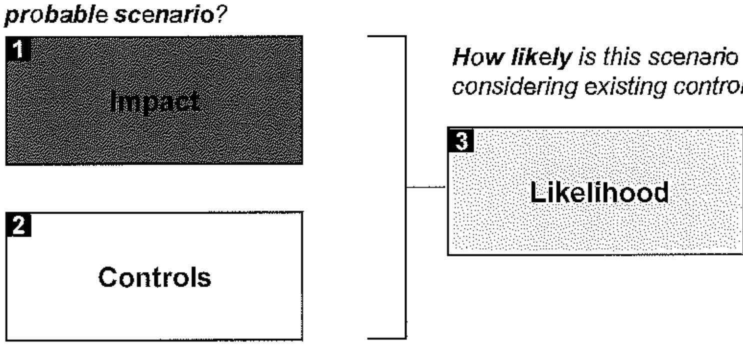
- **Approach:**
  - Property values provided by PSDC were reviewed and used:
    - To develop Probable Maximum Loss estimates;
    - To ensure insurance policy limits were commensurate with the exposed values.
- **Findings:**
  - The insurable replacement costs as appraised by RMS (November 2016) for the Pavilion and Wharf are higher than the listed insurance statement of values (May 2017) i.e.
    - Pavilion appraised at $8.6M vs $5.1M on insurance statement of values
    - Wharf appraised at $13.1M vs. $8.1M on insurance statement of values
- **Opportunities for improvement** :
  - Review the insurance statement of values to determine whether PSDC would like to insure its Pavilion and Wharf properties to the full replacement costs. We understand that the values will be revisited at the upcoming May insurance renewal.

Requirement 1 (Cont'd): Risks, Risk Management
Risk Assessment Approach & Ranking Criteria

- **Approach:** Three dimensions of risk are used to assess and prioritize risk scenarios

*What is the impact of the most **probable scenario**?*

*How **likely** is this scenario considering existing controls?*



Risk Ranking =

Risk Scenario Impact * Likelihood

*How effective are the **controls** in place to manage risk?*

- Ultimately, the risk assessment serves to:
  - Prioritize risk based on the impact, likelihood and controls in place;
  - Assess Probable Maximum Loss;
  - Identify risks requiring additional controls.

Impact
What is the most probable effect on PSDC's ability to meet its objectives?

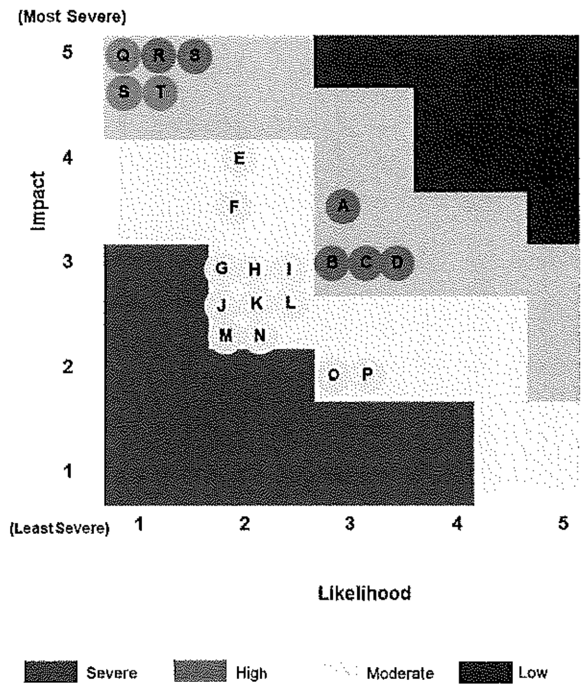
Scale	Financial	Business interruption	Health & Safety	Environmental	Social/ Reputation/ Regulatory
5 – Severe / Extensive	Loss of assets or revenue > $2M	Substantial or total loss of operation Cancellation or cessation of a major construction project	Multiple fatalities and/or injuries resulting in long-term care to employee and/or 3rd party. Penalties or criminal charges.	Catastrophic environmental harm Extensive measures to restore environment	Ongoing nation-wide front page publicity / news-media coverage. Negative attention in international media. Regulatory investigation Long lasting reputational damage
4 – Major	Loss of assets or revenues between $1M to $2M	Partial operation loss Up to 2 week disruption	Single fatality/injury resulting in long-term care to employee and/or 3rd party.	Significant long term environmental harm	Extensive adverse attention in national media Provincial government concern Extensive public pressure
3 – Moderate	Loss of assets or revenues between $250K to $1M	Partial shutdown 1 week disruption	Medical treatment required. Lost time injury to employee.	Significant release of pollutants with mid-term recovery	Extensive adverse attention in local media Local government agencies concern
2 - Minor	Loss of assets or revenue between $50K to $250K	Brief disruption to operation < 1 week disruption	Off-site medical attention required for employee and/or 3rd party	Minor transient environmental harm	Some negative local media and/or local political and/or public attention
1 – Slight / insignificant	Loss of assets or revenues < $50K	No disruption to operation	On site first aid to employee and/or 3rd party.	Brief pollution but no environmental harm	Little or no public relations impact

Likelihood
What is probability of the risk occurring given existing controls in place? The most probable worst case scenario is assumed

Scale	Description	
5	Frequent	More than one occurrence per year
4	Probable	One occurrence per year
3	Occasional	One occurrence in 5 years
2	Remote	One occurrence in 20 years
1	Improbable	Less than one occurrence in 20 years

Requirement 1 (Cont'd): Risks, Risk Management
Findings: Risk Map – PSDC Top 20 Risks

Changes in environmental regulations and activist actions, loss of key employees, access to capital and construction delays Berth 2 pose the greatest threats to PSDC's strategic goals and objectives.



ID	Risk Scenario
A	**Environmental regulations & activism** – Environmental regulatory change & activist actions result in reduced cruise traffic
B	**Loss of key employees /succession planning** –Loss of key personnel resulting in delay in decision making
C	**Access to capital** – Inability to raise capital to update infrastructure & grow
D	**Construction delays** – Construction delays Berth 2 (loss of future revenue)
E	**Known contamination** – Cost to remediate contaminated soil exceeds reserved funds e.g. Nickerson land, harbor bottom, pipelines,
F	**Competition & market share** – Loss of one key cruise customer
G	**Natural disaster** – High winds cause direct damage to property
H	**Security issues /general liability** –General public trespass on PSDC property, has catastrophic injury
I	**Real estate /premises liability** –Cruise ship patron slips, falls with serious injury on PSDC premises
J	**Vessel accident** – Vessel accident causing major fuel spill into harbour
K	**Hiring & retention** – Unsuccessful in recruiting qualified person for stakeholder communications role
L	**Contractor delays / Non-performance** – Marina contractor delays / non-performance result in extra expense
M	**Key location fire** – Boat fire on marina while the marina is full (summer)
N	**Tenant liabilities** – Public injuries resulting from tenant scooter rental ops
O	**Government affairs** – Change in municipal lease / payment in lieu of taxes
P	**Land claims** – Legal battle over expropriated land, right of way issues
Q	**Special Events** – Public injured during a special event on premises
R	**Vessel accident** – Vessel collide into dock, or fire or explosion of vessel during off-loading
S	**Buildings & Structures Damage** – Fire at the Cruise Pavilion
T	**Security & Terrorism** – Terrorism attack

Requirement 1 (Cont'd): Risk Transfer & PML
PSDC Risk Map –Top 20 Risks

Of these insurable risks, most are insured with the exception of construction delays, contamination exceeding reserved funds and vessel accident causing major fuel spill into harbour. Extra expenses relative to high winds causing direct damage may be higher than insurance limit.

ID	Risk Exposure	PML[1]	Impact	Likelihood	Insurable	Insured	Comments/ Considerations
A	Environmental regulatory change & activist actions	$1.8 million[2]	3.5 - Moderate – High	3 – Occasional	No	No	Foster pro-active stakeholder communication & risk awareness
B	Loss of key personnel /succession planning	$250 000	3 – Moderate	3 – Occasional	No	No	Begin succession planning efforts
C	Inability to raise capital to update infrastructure & grow	$500 000	3 – Moderate	3 – Occasional	No	No	Improve communication with CBRM: risks, required capital, urgency
D	Construction delays Berth 2 (loss of future revenue)	$300 000	3 – Moderate	3 – Occasional	Yes, with respect to losses caused by an insured peril	No	Improve risk communication with CBRM. Consider being added to Builders Risk Policy as insured for Delayed Start Up. Consider Contingent Business Interruption / Extra Expense coverage.
E	Known contamination exceeds reserved funds - e.g. Nickerson, harbor bottom	$2 million	4 – Major	2 – Remote	Yes	No	Obtain copy of environmental assessments. Formalize lease with CBRM. Consider Cleanup Cost Cap coverage
F	Loss of one key cruise customer to competition	$1.6 million[3]	3.5 - Moderate – High	2 – Remote	No	No	No additional controls identified
G	High winds cause direct damage to property	$1 million	3 – Moderate	2 – Remote	Yes	Yes	Review maximum foreseeable loss, indemnity period & extra expense
H	General public trespass - drownings while fishing on-site	> $1 million	3 – Moderate	2 – Remote	Yes	Yes, w/ exception	Coverage limited to General and Special Damages, Punitive damages are neither recoverable nor permitted to be recoverable by law. Review incident response plan.
I	Real estate /premises liability-Cruise ship patron serious injury on-site	> $1 million	3 – Moderate	2 – Remote	Yes	Yes, w/ exception	
J	Vessel accident – Major fuel spill into harbour	$500 000 – $1 million	3 – Moderate	2 – Remote	Yes	No	Review Imperial Oil risk assessment. Review contract wording. Consider Environmental Impairment Policy

[1] PML = Probable Maximum Loss (based on economic loss)
[2] $500 000 to $600 000 of annual revenue * 3 year period
[3] $300 000 to $400 000 annual revenue *4 year period

Requirement 1 (Cont'd): Risk Transfer & PML
PSDC Risk Map –Top 20 Risks (Cont'd)

Of these insurable risks, most are insured for the exception of terrorism risk. Losses resulting from fire at the Cruise Pavilion may be higher than insurance limit.

ID	Risk Exposure	PML	Impact	Likelihood	Insurable	Insured	Comments/ Considerations
K	Hiring & retention: communications role	$250 000	3 – Moderate	2 – Remote	No	No	Define job description & required qualifications
L	Contractor delays / non-performance - Marina	$100 000	3 – Moderate	2 – Remote	No	No	Review contract terms, penalties for delays, engineering firm liability, etc.
M	Key location fire – Boat fire on marina	$300 000	3 – Moderate	2 – Remote	Yes	Yes	Review patrol schedule. Ensure that the marina guests can provide evidence of insurance
N	Tenant liabilities – Public injuries (tenant scooter rental operations)	› $1 million	3 – Moderate	2 – Remote	Yes	Yes	Review tenant lease agreements for indemnification and limits of liability
O	Change in municipal lease / payment in lieu of taxes	$200 000	2 – Minor	3 – Occasional	No	No	Formalize lease agreement with CBRM
P	Legal battle over expropriated land, right of way issues	N/A (Emerging)	2 – Minor	3 – Occasional	No	No	Prepare documentation to support position of title, ownership and easements
Q	Public injured during a special event on premises	$2 million – $5 million	5 – Severe	1 – Improbable	Yes	Yes	Consider increasing tenants Liability limit to $5M
R	Vessel collide into dock, or fire or explosion of vessel during off-loading	$2.5 million	5 – Severe	1 – Improbable	Yes	Yes	Validate that Imperial Oil can provide services from the second dock. Revisit Business Interruption Limit and indemnity period
S	Fire at the Cruise Pavilion	$9 million [4]	5 – Severe	1 – Improbable	Yes	Yes	Determine accurate replacement cost of the assets and the expected downtime. Increase property / business interruption values & indemnity period accordingly
T	Terrorism attack on site	$9 million [4]	5 – Severe	1 – Improbable	Yes	No	Consider standalone Terrorism Policy, with Business Interruption coverage

[4] Maximum loss based on appraised value

Requirement 2: Insurance Coverage, Limits & Deductibles
Scope of Insurance Review

PSDC Policies Reviewed

- Property Insurance providing coverage for:
  - Direct Damage (Property)
  - Business Interruption
  - Equipment Breakdown
  - Crime
  - General Liability
- Directors & Officers Liability

Requirement 2 (Cont'd): Insurance Coverage, Limits & Deductibles Coverage Not Purchased

- PSDC, as far as we are aware, do not carry the following insurance coverage and are recommended to assess the cost-benefit of each:
  - Cyber Liability
  - Environmental Impairment Liability
  - Terrorism
  - Port Blockade

Requirement 2 (Cont'd): Insurance Coverage, Limits & Deductibles Insurance Review Findings

- **In general, PSDC maintains a comprehensive insurance program of a good quality.**
- **Wording/coverage improvements to consider in existing policies:**
- ***Property / Business Interruption / B&M Policy***
  - Investigate Port Blockage coverage
  - Review Business Interruption limits and indemnity period
  - Determine Contingent Business Interruption Exposure
  - Investigate Extra Expense requirements
  - Increase Civil Authority time limit
  - Investigate business interruption possibilities with respect to the second Berth construction
- ***Directors & Officers Liability***
  - Ensure / negotiate defense costs are in addition to the current limit of insurance
- ***Other - Assess the cost-benefit of each***
  - Cyber Liability
  - Environmental Impairment Liability
  - Terrorism
  - Port Blockade coverage

Requirement 3: Underwriters Findings

- PSDC insurance program is underwritten by insurers that meet or exceed Marsh's minimum acceptable financial guidelines.

- Marsh's minimum guidelines for Property and Casualty Insurers domiciled in Canada (and foreign Insurers covering Canadian risks):
  - A.M. Best rating of A-; or
  - S&P rating of BBB.

Conclusion

- Port of Sydney Development Corporation has a good risk management culture and awareness of the risk management strategies and objectives of the Development Corprporation.

- The current risk management, strategies, and insurance program are generally appropriate and effectively safeguard the assets and exposures of the Development Corporation. Areas for improvement are identified for further review.

MARSH

Tax Incentives to Promote Downtown Revitalization and Economic Development:

Motion:

Moved by Councillor Coombes, seconded by Councillor Bruckschwaiger, to approve Option 3, as outlined in the staff report dated November 10, 2017, as the areas where the tax reduction by-law would apply, namely all of the traditional downtown cores (Sydney, Whitney Pier, New Waterford, Dominion, Glace Bay, Louisbourg, North Sydney, and Sydney Mines), as well as the three business parks (Sydport, Harbourside and Northside), and approval of the following steps:

1. That Council conduct a public participation program (PPP) as specified in the *Municipal Government Act* to allow for public input into the proposed amendments to the Municipal Planning Strategy (MPS) to identify the areas where the by-law will be implemented, and that the PPP not start until January due to the upcoming Christmas season.

2. To instruct staff to prepare a draft tax reduction by-law for review at a future meeting.

3. Once these two tasks are completed, the draft by-law and the results of the public participation program will be brought back to Council for review. At that point Council could proceed with first reading of both the tax incentive by-law and the associated MPS amendments.

Discussion:

During the discussion some of the issues raised included:

- Fairness to the CBRM as a whole;
- Job creation for CBRM;
- Community and growth of downtowns;
- PPP to be a day-long session.

Motion Carried.

TAX INCENTIVES TO PROMOTE DOWNTOWN REVITALIZATION AND ECONOMIC DEVELOPMENT

CAPE BRETON
REGIONAL MUNICIPALITY

WHY DO WE NEED TAX INCENTIVES?

- **CBRM's downtowns are facing many challenges**
- **Developers renovating or enlarging old buildings face drastically increased assessments; this is a disincentive to invest in these structures**

CAPE BRETON
REGIONAL MUNICIPALITY

WHY DO WE NEED TAX INCENTIVES?

- CBRM's business parks are experiencing little new development, despite the availability of vacant land and buildings
- There is a need to "kick start" development of new warehousing and manufacturing businesses in these parks

CAPE BRETON
REGIONAL MUNICIPALITY

WHY FOCUS ON PROVIDING TAX INCENTIVES IN DOWNTOWN AREAS?

- Many studies have shown that a strong downtown benefits an entire community, not just the downtown itself

CAPE BRETON
REGIONAL MUNICIPALITY

WHY IS THE CBRM CONSIDERING TAX INCENTIVES NOW?

- The Province of Nova Scotia recently changed legislation to allow municipalities to phase in tax increases for new development in urban areas
- Previously, municipalities were very limited in their ability to provide tax relief of any kind to commercial development

CAPE BRETON
REGIONAL MUNICIPALITY

HOW WOULD THE TAX INCENTIVES WORK?

- The phasing in of the tax increases must take place over a period of up to ten years and must result in a tax reduction of no more than 50% over that period. Staff is proposing in the issue paper presented to Council on July 10, 2018 that if CBRM decides to implement the proposed tax incentives that the phase-in period be limited to five years for smaller increase in assessment (less than $100,000).

CAPE BRETON
REGIONAL MUNICIPALITY

HOW WOULD THE TAX INCENTIVES WORK? An example:

An older commercial building in one of CBRM's downtown cores is assessed at $100,000. The owner decides to undertake a major renovation and addition to the building. Once the work is completed, the assessment jumps to $500,000. The property taxes owing on the difference between the original assessment and the new assessment ($400,000) is eligible for the tax reduction for a period of up to ten years. The original $100,000 portion of the assessment would continue to be taxed at the full rate. Once the phase-in period expired the owner would pay the full tax rate on the entire assessed value.

CAPE BRETON
REGIONAL MUNICIPALITY

WOULD RESIDENTIAL PROPERTIES BE ELIGIBLE FOR THE TAX INCENTIVE?

- **No, provincial legislation does not allow residential development to be included in the proposed tax incentive.**

CAPE BRETON
REGIONAL MUNICIPALITY

WHERE WOULD THE PROPOSED TAX INCENTIVE APPLY?

- No decision has been made by Council on this, but it is proposed that the incentive apply:
  - In all of CBRM's traditional historic downtowns (Sydney, Glace Bay, North Sydney, New Waterford, Dominion, Sydney Mines, Whitney Pier, Louisbourg and Dominion); and
  - In three business parks (Sydport, Harbourside and Northside)

CAPE BRETON
REGIONAL MUNICIPALITY

PUBLIC PARTICIPATION PROGRAM

- In November 2017 Council directed staff to carry out a public participation program to get public input on the areas proposed to be eligible for the tax incentives:
  - Four public meetings were held which were attended by 30 persons; most were in favour but some boundary changes were suggested (areas were enlarged somewhat based on this input)
  - An on line survey took place in which 69 persons participated; more than three quarters of participants supported both the idea of tax incentives for new development and the areas recommended to be eligible for the incentives

CAPE BRETON
REGIONAL MUNICIPALITY

WHEN WILL THE TAX INCENTIVE TAKE EFFECT?

- In order to implement the tax incentives, Council must adopt a bylaw outlining the specific details of how the incentives would work. If Council adopts the bylaw before the end of 2018, the incentives will apply to increase in assessment resulting from developments taking place this year.
- A draft bylaw has been prepared and copies have been circulated to Council for review. This bylaw has been reviewed by the Department of Municipal Affairs to ensure conformity with the Municipal Government Act. The bylaw is similar, but not identical, to a bylaw adopted by the Town of Yarmouth, the first Municipality in Nova Scotia to implement commercial tax incentives.

CAPE BRETON
REGIONAL MUNICIPALITY

IF COUNCIL WISHES TO IMPLEMENT THE PROPOSED TAX INCENTIVES,WHAT ARE THE NEXT STEPS?

- If Council wishes to move forward with the proposed tax incentives, staff recommend that five motions be passed by Council. Detailed information on these motions is provided in the staff report presented to Council on July 10, 2018.

CAPE BRETON
REGIONAL MUNICIPALITY

THE FIVE REQUIRED MOTIONS:

- 1. A motion to give first reading to the proposed Commercial District Improvement Bylaw, and set the date for a public hearing regarding this new bylaw;
- 2. A motion to approve amendments to the CBRM Municipal Planning Strategy to implement the bylaw in the eleven areas identified (The eight historic downtowns and the three business parks) and set the date for a public hearing on these amendments;
- 3. A motion to approve amendments to the North End Sydney Secondary Planning Strategy to implement the bylaw in the eleven areas identified (The eight historic downtowns and the three business parks) and set the date for a public hearing on these amendments;

CAPE BRETON
REGIONAL MUNICIPALITY

THE FIVE REQUIRED MOTIONS:

- 4. A motion to approve amendments to the CBRM Land Use Bylaw to ensure that all areas affected by the proposed new bylaw will be in an appropriate commercial zone and set the date for a public hearing on these amendments;
- 5. A motion to approve amendments to the North End Sydney Land Use Bylaw to ensure that all areas affected by the proposed new bylaw will be in an appropriate commercial zone and set the date for a public hearing on these amendments.

CAPE BRETON
REGIONAL MUNICIPALITY

A SIXTH MOTION:

- **As discussed in the staff report being presented to Council on July 10, 2018 it is staff recommendation that the tax incentive plan be put in place for a five year period. It is recommended that Council pass a motion committing to an in depth review of the impact of the tax incentive bylaw at the end of five years.**

CAPE BRETON
REGIONAL MUNICIPALITY

THANK YOU

CAPE BRETON
REGIONAL MUNICIPALITY

Rick McCready
Planning Department

CBRM *A Community of Communities*

Cape Breton Regional Municipality

320 Esplanade
Sydney, Nova Scotia
B1P 7B9
Tel: 902-563-5072
Fax: 902-564-0481
email: rgmccready@cbrm.ns.ca

June 25, 2018

ISSUE PAPER

TO: Mayor and Council

FROM: Rick McCready, MCIP, Senior Planner

RE: Tax Incentives to promote downtown revitalization and economic development

Introduction

At its November 28, 2017 meeting, Council instructed staff to move forward with a proposal to implement tax incentives to promote downtown revitalization and economic development by:

1. Carrying out a public participation program to gather public input into possible amendments to the CBRM Municipal Planning Strategy to allow for tax incentives to be implemented in eleven areas of the Municipality: our eight historic downtown cores (Sydney, Whitney Pier, North Sydney, Sydney Mines, New Waterford, Dominion, Glace Bay and Louisbourg) and our three business parks (Northside, Harbourside, and Sydport)
2. Preparing a draft Commercial Development District Improvement bylaw (to implement the tax incentives) for Council's consideration

The purpose of this report is provide Council with:

- a summary of the feedback that was received during the public participation program,
- a draft Commercial Development District Improvement bylaw, and
- recommendations from staff regarding the steps that Council should take should Council wish to move forward with the proposed tax incentives.

Background Information

This section of the issue paper contains information that was included in previous issue papers that were presented to Council on this topic. The reason this information is being provided to Council once more is to ensure that all relevant information on this issue is included in one document.

As Council is aware, CBRM's downtowns are facing many challenges. Much discussion has taken place in recent months regarding various initiatives to strengthen downtown Sydney and other downtown cores within our region, including infrastructure improvements and special events. It must be recognized, however, that the crucial factor in turning around our downtowns is increased private sector investment. It has been difficult to attract investment because new commercial development (both new structures and renovated or expanded older structures) typically have high assessments and therefore bear the full brunt of CBRM's relatively high commercial property tax rates. This is a disincentive for property owners to invest in upgrades to existing buildings or to build new buildings in our downtowns.

The Municipal Government Act in Nova Scotia greatly restricts the ability of municipalities to provide tax breaks of any kind to privately owned business. However, in 2016 the Act was amended to give the municipal units the option of passing a bylaw that would phase in tax increases resulting from a significant increase in assessment.

A bylaw designed to allow the phasing in of tax increases would be limited to certain areas of the Municipality as designated by Council. **The legislation specifies that the areas must be urban in nature and must be serviced with water and sewer.**

The phasing in of the tax increases must take place over a period of up to ten years and must result in a tax reduction of no more than 50% over that period.

An example: An older commercial building in one of CBRM's downtown cores is assessed at $100,000. The owner decides to undertake a major renovation and addition to the building. Once the work is completed, the assessment jumps to $500,000. The property taxes owing on the difference between the original assessment and the new assessment ($400,000) is eligible for the tax reduction for a period of up to ten years. The original $100,000 portion of the assessment would continue to be taxed at the full rate. Once the phase-in period expired the owner would pay the full tax rate on the entire assessed value.

The tax rate itself would not change because of the bylaw so a business in a designated area that does not experience an increase in assessment resulting from an expansion or upgrading would not receive a tax reduction. The legislation does **not** provide for reductions in residential property taxes.

Where should the tax reduction policy apply?

Staff is of the opinion that the tax reduction tool could prove to be very valuable in our efforts to promote downtown revitalization and economic development in general. ***The incentives should apply in those areas where we most want to encourage growth.***

If Council wishes to move forward on this, the Municipal Planning Strategy must be amended to identify the specific areas where the tax reduction bylaw would apply. As mentioned above, the areas must have urban services (water and sewer). Council, at its November 2017 meeting, instructed staff that for the purposes of public consultation all of our traditional, historic downtown cores (Sydney, Whitney Pier, New Waterford, Dominion, Glace Bay, Louisbourg, North Sydney and Sydney Mines) be included in the proposal. Although these areas vary greatly in size, they are all the traditional heart of the community in which they are located and therefore are very much associated with that community's identity. All have many older, often historic, buildings in need of renewal that potentially could benefit greatly from the tax reduction policy. CBRM has already invested a great deal in the infrastructure in these areas (such as sidewalks, boardwalks, and parking facilities) and all except Louisbourg are served by transit.

In addition to the downtown cores, CBRM's three business parks are also included in the proposed area to be subject to the tax incentives. All of CBRM's business parks have a considerable amount of vacant serviced land, and in the case of the Northside Park there are vacant buildings. Sadly, little development has taken place in these areas in recent years. Making the tax reduction policy applicable in these areas could attract new manufacturing and warehousing activities which would be very beneficial to the local economy. The intent would be to extend the tax reduction policy in the parks to these types of businesses which are better suited to a location in a business park than one downtown. In the case of Harbourside, it is proposed that the incentive not apply to the area adjacent to Ferry Street, where it is likely that service uses similar to those found in the downtown core might locate. (refer to attached map of Harbourside Commercial Park)

Why focus the benefit on downtown cores?

Much discussion has taken place in recent years about the importance of having a vibrant downtown not just in Sydney but in other smaller downtowns throughout CBRM. It is important to note that downtown revitalization is not just an issue in Cape Breton; it is an issue throughout Canada. Why is it so important for communities to encourage investment in their downtowns?

To quote from a recent report by the Canadian Urban Institute entitled *The Value of Investing in Canadian Downtowns,*

"Downtowns are critical places for the local economy, for innovation, for learning"
"Already serviced with infrastructure, ...downtowns are economically and geographically efficient places to absorb new growth"

" Downtowns often comprise as little as 1% of a community's land area, but attract 10 or 20 times that in terms of contributing to the city's assessment base and generating property tax revenues"

"without a doubt, a successful downtown is critical....downtowns don't happen- most of them have to be nurtured and worked on from both the public and private side"

"The City of London has established a suite of downtown grant and incentive programs...that have been highly successful of attracting private sector investment"

Researching what is happening across Canada leads to the inevitable conclusion that other municipalities are focusing on their downtowns as engines of economic growth. It is also evident that they are experiencing some success. According to a report recently published by the Ontario Business Improvement Area (BIA) Association, between 2011 and 2016 the number of building permits issued in 22 Ontario downtowns surveyed grew by an average of 147%., with commercial permits in downtown areas far outpacing those in nearby commercial areas. Although regional economic conditions in most of Ontario are obviously better than CBRM, the fact that commercial development in downtowns was outpacing growth in areas further from the core suggests that downtown incentive programs are indeed working in Ontario communities.

As Council is aware, the CBRM has been working with staff with the National Trust for Canada on plans for revitalizing Sydney's Waterfront District. Mr. Jim Mountain of the Trust has recently researched the benefits of providing tax incentives in downtown cores across Canada. A copy of Mr. Mountain's research is attached to this report for Council's information.

The table below shows the amount of taxable commercial assessment in CBRM's downtowns in 2018:

Sydney	$113.36 million
Glace Bay	$23.52 million
North Sydney	$13.62 million
New Waterford	$5.23 million
Sydney Mines	$5.2 million
Whitney Pier	$2.75 million
Louisbourg	$2.47 million
Dominion	$1.53 million

The legislation that allows for these tax incentives was initiated by the Province at the request of the Towns Caucus of UNSM. The intent clearly was that this tool would be used primarily to promote the revitalization of Nova Scotia's historic downtown cores. However, the legislation does not specifically state that it will apply only in these downtown areas. As a result, it appears that CBRM could enact a bylaw that would include all areas of CBRM with water and sewer services. ***There are significant risks associated with this***. In the opinion of staff, doing so would be inconsistent with our efforts to incentivize private sector development in our downtown cores. Any commercial development would be eligible for the tax reduction except for a very small number of businesses which are located in unserviced rural areas. Businesses leaving the downtown areas to relocate in peripheral areas might actually benefit from the tax reduction. Large national chains locating to the area would benefit from reduced taxation, even though the decision to locate here may be unrelated to the tax incentive. **CBRM could lose much needed commercial tax revenue *(shifting the tax burden to residential taxpayers)* and still not meet its objective of revitalizing its downtown cores.**

Results of Public Participation Program

The public participation program consisted of four public meetings, two in Sydney, one in North Sydney and one in Glace Bay, as well as a survey of residents on the CBRM website. These activities are described below.

Public Meetings

The meetings were advertised in the newspaper and on the CBRM website and Facebook page. However, the sessions were not well attended. If CBRM councillors and staff are excluded, approximately 30 persons attended the four meetings combined. At all four meetings staff presented a powerpoint presentation which provided an overview of the proposed tax incentives. Paper maps showing the areas proposed to be eligible for the tax incentives were also available for the public to look at and comment on.

The public were invited to speak at the meetings, and comment forms were handed out to those wishing to comment in writing. Only three comment forms were returned, all expressing support for the concept, with one expressing the view that the downtown boundaries should be extended to include businesses close to the core, but not currently included.

Most feedback received at the meetings was very positive. However, several participants suggested that the maps showing the areas to be affected by the tax incentives be revised by including businesses located near, but not actually within, the downtown cores. In response to these concerns staff did revise the maps to include businesses located on the fringes of several of the downtown areas. However, businesses that were separated from the downtown cores by residential neighbourhoods were not included. It is the opinion of staff that the benefits of the tax incentives will be achieved by focusing the application of the incentive on the original downtown cores where businesses are clustered together. In these areas property improvements are more likely to have a positive impact on surrounding properties.

Survey Results

This survey was released on May 7th, 2018 and officially closed on May 30th, 2018.

There were 69 responses.
The survey consisted of two questions, an area to leave comments and an area to leave an email address if the citizen would like to receive updates in the future. This survey was posted on the official Cape Breton Regional Municipality Facebook Page, where it reached 1,910 people.

Question 1 : ***Do you agree with the idea in principle of commercial tax incentives for downtown revitalization and economic development?***

There was a total of 69 responses to this question and the majority of votes (total of 55 or 79.7%) were in favour of the idea.

Question 2 : ***Do you agree with the areas identified to receive commercial tax incentives? Those being all CBRM's traditional downtowns (Sydney, Glace Bay, North Sydney, New Waterford, Dominion, Sydney Mines, Whitney Pier, Louisbourg and Dominion), and three business parks (Sydport, Harbourside and Northside)***

There was a total of 69 responses to this question and the majority of votes (total of 53 or 76.8%) were in favour of the areas identified receiving commercial tax incentives.
8 people voted against this, and 5 people voted "maybe".

A number of people wrote comments on the website regarding the survey. The majority of the comments were positive, although several respondents suggested that the proposed tax incentives apply to all areas of the CBRM, and several others suggested that rather than implement tax incentives the CBRM should simply reduce the commercial tax rate in all areas.

Other Feedback

In addition to the activities described above, staff did make a presentation to the Board of Directors of the Sydney and Area Chamber of Commerce regarding the proposed tax incentive bylaw, and the feedback was positive at that meeting. Three telephone calls were also received at the office regarding the proposal; two comments were positive and one person expressed the view that all areas in CBRM should be eligible for the phased in taxation.

Recommendations

Staff recommends that Council move forward with the proposed tax incentives by:

1. **Adopting the attached draft Commercial Development District Improvement bylaw which would allow the phasing in of tax increases for new commercial development. The draft bylaw specifies that properties experiencing an increase in taxable commercial assessment following redevelopment of $100,000 or more would have the tax increase phased in over a ten year period. Properties that experienced an increase in taxable assessment under $100,000 would have their tax increase phased in over a five year period. The bylaw would provide an incentive for any scale of development, with the property owner being required to sign an agreement with the Municipality which would specify the terms and conditions under which the property tax increases would be phased in. The issuance of a building permit for the new development would be a prerequisite for eligibility to participate in the program. The program would commence in the current (2018) assessment year.**

2. **Approving an amendment to the CBRM Municipal Planning Strategy and to the North End Sydney Secondary Planning Strategy to identify the areas where the new bylaw would be in effect. Copies of the text of the amendments and the associated maps are attached for Council's review.**

3. **Approve amendments to the CBRM Land Use Bylaw and to the North End Sydney Land Use Bylaw to ensure that all properties within the areas affected by the new bylaw are in an appropriate commercial zone. This is necessary because a small number of the commercial properties on the fringes of some of the downtowns are currently in a residential zone. Copies of the required resolution and the associated maps are attached.**

Staff also recommend that a commitment be made now to conduct a thorough evaluation of the Commercial Development District Improvement bylaw and its impacts in five years. This should be sufficient time for this initiative to have the desired impact of stimulating development in our downtowns and in our business parks. Council could of course decide to extend the program beyond five years but at this point staff feel that the incentive should be available for a finite period.

If Council wishes to proceed with the above recommendations, the next step would be to schedule a public hearing on proposed bylaw and on the proposed Municipal Planning Strategy and Land Use Bylaw amendments. Staff recommends that the hearing take place at the regular Council meeting in September, 2018.

Yours very truly,

ORIGINAL SIGNED BY

Rick McCready, MCIP
Senior Planner, on behalf of the staff committee, including:
CAO Marie Walsh; CFO Jennifer Campbell; Director of Technology John MacKinnon; Economic Development Manager John Phalen; Planner Karen Neville

National Trust for Canada | Fiducie nationale du Canada

A Brief Survey of Information on Municipal Incentives for Downtown Regeneration

Cape Breton Regional Municipality's consideration for implementing a tax incentive initiative to encourage investments in specified downtowns and economic zones within the CBRM communities is significant and vitally important.

Tax incentives - along with other incentive tools - are likewise being strategically implemented across Canada to continue the sustainability of traditional downtown core areas, many which have experienced declines and are striving to turn things around economically.

There is a large volume of information relevant to the CBRM initiative and this paper is but a basic summary.

For purposes of this Briefing Paper, data was collected in two ways :

- An online scan of municipalities across Canada on the subject of "Municipal Incentives for Downtown Regeneration;
- A reaching out to practitioners/consultants/municipal officials and in particular to members of the Return On Investment Advisory Committee assembled by the Ontario Business Improvement Area Association)OBIAA which represents over 300 "BIA"s in Ontario

Planning Context For Introducing Municipal Incentives

This survey undertaken for CBRM Council's consideration showed one common characteristic across Canada : Municipal tax incentives worked best when they were part of an overall downtown revitalization plan.

CBRM's initiatives in Sydney – the *Ekistics Urban Core Plan*, and *the Sydney Waterfront District Regeneration Project with the National Trust for Canada* arguably provide the planning focus for implementing tax incentives in Sydney's commercial core area.

The CBRM communities of Glace Bay, North Sydney, New Waterford, Sydney Mines, and Louisbourg will benefit from a strategic implementation of tax incentives as a means of encouraging reinvestment into their respective historic downtown core areas.

In Ontario, *Community Improvement Plans* mandated and funded by the Province's Ministry of Municipal Affairs provide a formalized framework for municipalities to implement tax incentives for downtown revitalization.

Community Improvement Plans (CIPS) are a planning and financing development tool available to municipalities in order to use, reuse and restore lands, buildings and infrastructure through the implementation of municipal incentive programs. As permitted by the Planning Act, the incentive programs can facilitate and encourage community change by stimulating private investment. CIPS target areas that are in transition or need of repair, rehabilitation or redevelopment. General strategies can include grants, loans, tax assistance programs and other incentive programs.

The Province of British Columbia similarly encourages " downtown revitalization as an effective way to promote smart growth..and to reduce car dependence, and infrastructure costs": That province enables municipalities to enact **Revitalization Tax Exemptions (RTE's)** to help make it happen.

CBRM, through the exemplary work of its Planning Department and Council's support is undertaking work very much comparable to Ontario's "CIP" initiatives and British Columbia's Downtown Revitalization approach.

Why Are Municipal Incentives Important Catalysts to Reinvestment ?
There is an overwhelming body of evidence to indicate that municipal tax incentives are catalysts to positive change and for strengthening the image and economies of downtowns.
Tax incentives alone are a stimulus. When combined with other tools and incentives the net effect for reinvestment is tremendously encouraging.

The Ontario Business Improvement Area Association (***OBIAA)*** represents over 300 Business Improvement Areas across Ontario. OBIAA's highly regarded ***2017 Return On Investment Study*** indicated that the kinds of incentives considered by CBRM can generate return on investment ratios of from 2.5 to 6.6 dollars in private investment for every one dollar of municipal investment and these numbers include the impacts of tax incentives.

The qualitative benefits implementing municipal incentives are also well documented. Incentives can:

- Create new jobs and attract additional investment to the City;
- Expand and diversify existing commercial base;
- Provide a more efficient use of existing infrastructure, services and facilities;
- Increase property values resulting in an increase in property tax revenues while protecting existing property values of neighbouring properties;
- Bring potentially blighted, sites back into productive use;
- Redevelop vacant, derelict or underutilized lots and underutilized properties and buildings which have potential for infill, redevelopment or expansion to better utilize the land base or public infrastructure;

- Encourage the repair, rehabilitation or redevelopment of underutilized land and/ or buildings.

Case Examples of Canadian Municipalities and Tax Incentive Programs

Many municipalities have brought in variations of tax incentives to spark private sector investment into their downtowns. This survey considered information from dozens of municipalities and the following section represents a sampling. These have been chosen for their comparisons to what CBRM is proposing for its communities, and to provide a solid rationale for CBRM Council's decision to adopt these measures.

Nanaimo BC : The City of Nanaimo offers a tax incentive program designed to spur new development and revitalization in the downtown core.
Nanaimo's downtown revitalization tax exemption program offers 10-year exemptions on the City portion of property taxes for commercial and residential projects which meet certain criteria. The goal is to not only entice new projects, but also to encourage development of some of that city's less desirable properties.

Guelph, ON: Downtown Guelph has implemented a *Community Improvement Plan* that focuses on incentives that spur private sector investment in Downtown Guelph, an area of the city that had seen little private development investment over the preceding 20 years.
To quote a report to Council ."*The programs were all designed to incent projects that would create significant tax assessment increases in areas deemed a high priority in the City. The corresponding property tax levy could be used to offset eligible costs recognized under the programs. The benefits of a long-term financial approach for redevelopment incentives are realized by both the development community and the City*".

Timmins, ON
The northern Ontario mining community of Timmins has implemented a *Tax Increment Rebate Grant* (TIR) to eligible individuals who undertake significant redevelopment that will result in an increased property assessment. A report to Timmins Council indicates " the grant shall be based on the incremental tax value based on the pre- and post - redevelopment assessment values as determined by the Municipal Property Assessment Corporation (MPAC). Based on the difference in assessment, the City will reimburse the municipal portion of the incremental increase in property taxes".

In Timmins , the property owner/ applicant "shall pay the property taxes each year and will be rebated the tax increment portion percentage applicable for the grant term. In no case will the total amount of all financial assistance provided under the tax increment rebate grant exceed the total eligible costs. "

Hamilton ON

The Hamilton Tax Increment Grant Program, provides an economic means for developing, redeveloping or renovating residential and/or commercial lands and buildings located within:

- Downtown Hamilton
- Community Downtowns
- Mount Hope/Airport Gateway
- Business Improvement Areas
- those properties within the City boundary designated under the Ontario Heritage Act

From the City of Hamilton's web site " the program approves a five-year grant, in an amount not exceeding the increase in municipal property taxes as a direct result of the development or redevelopment of the land and or building. Approved grants cannot go above 100% of the municipal realty tax increase during the first year, 80% in year two, 60% in year three, 40% in year four and 20% in year five. Grants will not go over the costs of the property's development or redevelopment. They are not assignable by the property owner to anyone, except for purchasers of new condominium units."

Winnipeg MB

Winnipeg has launched its *Live Downtown* initiative to stimulate redevelopment of upper floors and vacant lots into a combination of commercial/residential space. This initiative is funded using *Tax Increment Financing,* a subsidy which gives rental property developers an incentive to build downtown. Along with increasing downtown's population, Live Downtown seeks to reuse surface parking lots, and to accommodate a wider range of income levels.

"By increasing the mix of residential and commercial buildings we can add to the vibrancy of downtown life, accelerate the energy and vigor of activities downtown at the end of the work day, decrease infrastructure servicing costs and reduce vehicle reliance," said Premier Greg Selinger.

Chatham Kent ON

Like CBRM, Chatham Kent is an amalgamated municipality containing several communities, all with commercial core areas. The municipal web site states that "Downtowns are an important part of the economy and culture of Chatham-Kent. The Municipality of Chatham-Kent offers incentive programs designed to stimulate private investment in the revitalization of Chatham-Kent's unique downtown and main street areas. The programs are offered for the downtown areas of Blenheim, Bothwell, Chatham, Dresden, Erieau, Highgate, Merlin, Morpeth, Ridgetown, Thamesville, Tilbury, Wallaceburg, and Wheatley.

Chatham-Kent's Property Tax Increment Equivalent rebates the incremental increases in municipal portion of the property taxes as a result of building improvements, land rehabilitation and adding new residential units. Grants are for 100% of the increase in the municipal portion of the property taxes resulting from reassessment of the property following rehabilitation for 5 years following successful completion of the approved work."

Battlefords SK

This municipality in 5askatchewan has enacted several incentive programs all intended to stimulate investment downtown. These include:

1) building façade and site improvements incentive program that rebates 25 per cent of the combined total cost of eligible façade or site improvements
2) building improvements and expansion incentive program that abates taxes for existing buildings and businesses that improve their property through new construction or interior renovations. (A minimum spend of $100,000 is going to be required to be eligible, and the greater the commitment, the greater the exemption. A project value of over $500,000 would be eligible for a five-year exemption. lt would be four years for over $250,000 (up to $499,999), three years for over $200,000, two years for over $150,000 and one year for over $100,000 up to $149,999.
3) a vacant property tax incentive program, which is coming in alongside the mill rate changes increasing taxes on vacant commercial buildings. This proposed incentive is aimed at potential new owners, and will abate taxes to offset the cost of bringing a property up to code and current standards. Eligible properties will be buildings that have been vacant for a minimum of two years. The incentive would be 100 percent for the first year and 50 percent for year two.
4) A new construction incentive program is also proposed, and this program is to encourage new development in the downtown. New construction on vacant properties is eligible and construction value must be greater than $500,000. Demolition costs are not eligible under the program. The incentive runs at 100 per cent for years one-to-three, 75 per cent for year four, and 50 per cent for year five.

North Bay Ontario

North Bay has brought in a municipal *Tax Incentive Finance Program (TIF)* The City's web site indicates that the "TIF program can offer successful applicants a multi-year rebate of the incremental amount of property taxes incurred by a property owner based on the improvements and/or renovations carried out under the North Bay DCIP. In the Downtown Target Area, the amount of the rebate is a 100% rebate of incremental property taxes in Years 1 to 5, 80% rebate in Year 6, 60% rebate in Year 7, 40% rebate in Year 8 and 20% rebate in Year 9. The applicant would be fully responsible for the incremental taxes beginning in Year 10 following the renovation project. In the Rail Lands Target Area, the amount of the rebate is 50% rebate of incremental property taxes in Years 1 to 5, 40% rebate in Year 6, 30% rebate in Year 7, 20% rebate in Year 8 and 10% rebate in Year 9. The applicant would be fully responsible for the incremental taxes beginning Year 10 following the renovation project.

Concluding Observations

Cape Breton Regional Municipality is to be applauded for considering municipal tax incentives as a tool to encourage investments into its communities and their traditional commercial core areas. Downtowns are community resources in terms of employment generation, reinforcement of pride of place, as destinations for tourists, and as incubators for new enterprises to start up and grow.

By-law

of the Cape Breton Regional Municipality
amending the

Cape Breton Regional Municipality's Municipal Planning Strategy

Pursuant to Section 210 of the Municipal Government Act of Nova Scotia, the Council of the Cape Breton Regional Municipality hereby amends the Cape Breton Regional Municipality's Municipal Planning Strategy in the following manner:

THAT: Council amends the text of the Municipal Planning Strategy by adding the following new section to Part 2, "Sales and Service Business Development":

Since the adoption of this Planning Strategy in 2004, the CBRM and other agencies have undertaken a variety of activities to restore vitality to CBRM's various downtown cores, including strategic infrastructure investments, façade improvement programs, and various promotional efforts. However, CBRM's high commercial tax rates continue to be a problem, discouraging the private sector from investing not only in our downtown areas but also in our three business parks. In 2016, the Province of Nova Scotia amended the Municipal Government Act to provide municipalities with a new tool to support commercial development in areas where investment was lagging: phased in tax incentives.

Council has agreed to put in place a bylaw to support phased in tax incentives for a period of five years. The bylaw will be in effect in all of CBRM's historic downtowns (Sydney, Glace Bay, North Sydney, Sydney Mines, New Waterford, Dominion, Whitney Pier and Louisbourg) as well as the three business parks (Sydport, Northside and a portion of Harbourside). In the case of Harbourside, only those areas north of the Ferry Street corridor were included, as it was felt that Ferry Street is likely to attract retail/service development that would be more appropriately located in the nearby downtown core rather than the manufacturing or warehousing activities that the business parks were primarily intended to attract.

The bylaw will specify that commercial tax increases resulting from new development will be phased in for up to ten years where the increase in assessment meets or exceeds $100,000, and over five years where the increase is less than $100,000.

Policy 26
It is Council's intention to adopt a bylaw allowing for the phasing in of commercial tax increases, as outlined above, in all eight historic downtown cores (Sydney, Glace Bay, North Sydney, Sydney Mines, New Waterford, Dominion, Whitney Pier and Louisbourg) as well as the three business parks (Sydport, Northside and a portion of Harbourside) as shown on the attached maps.

AND THAT: Council amends the CBRM's Municipal Planning Strategy by adding to the Strategy a total of eleven maps (attached) depicting the areas to be affected by the new commercial development district bylaw.

PASSED AND ADOPTED: by a majority of the whole Council at a duly called meeting of the Cape Breton Regional Municipal Council held on __________________.

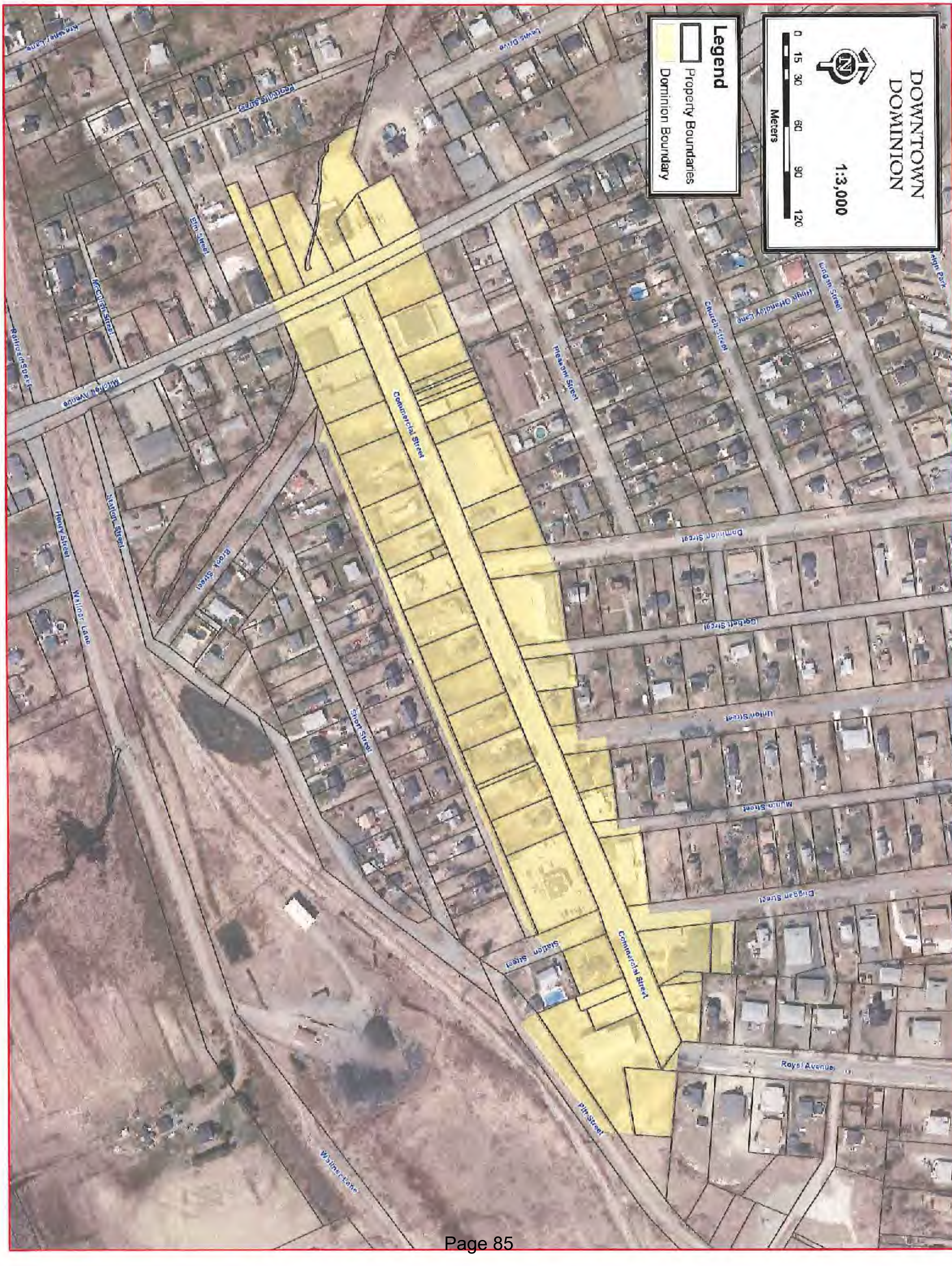
____

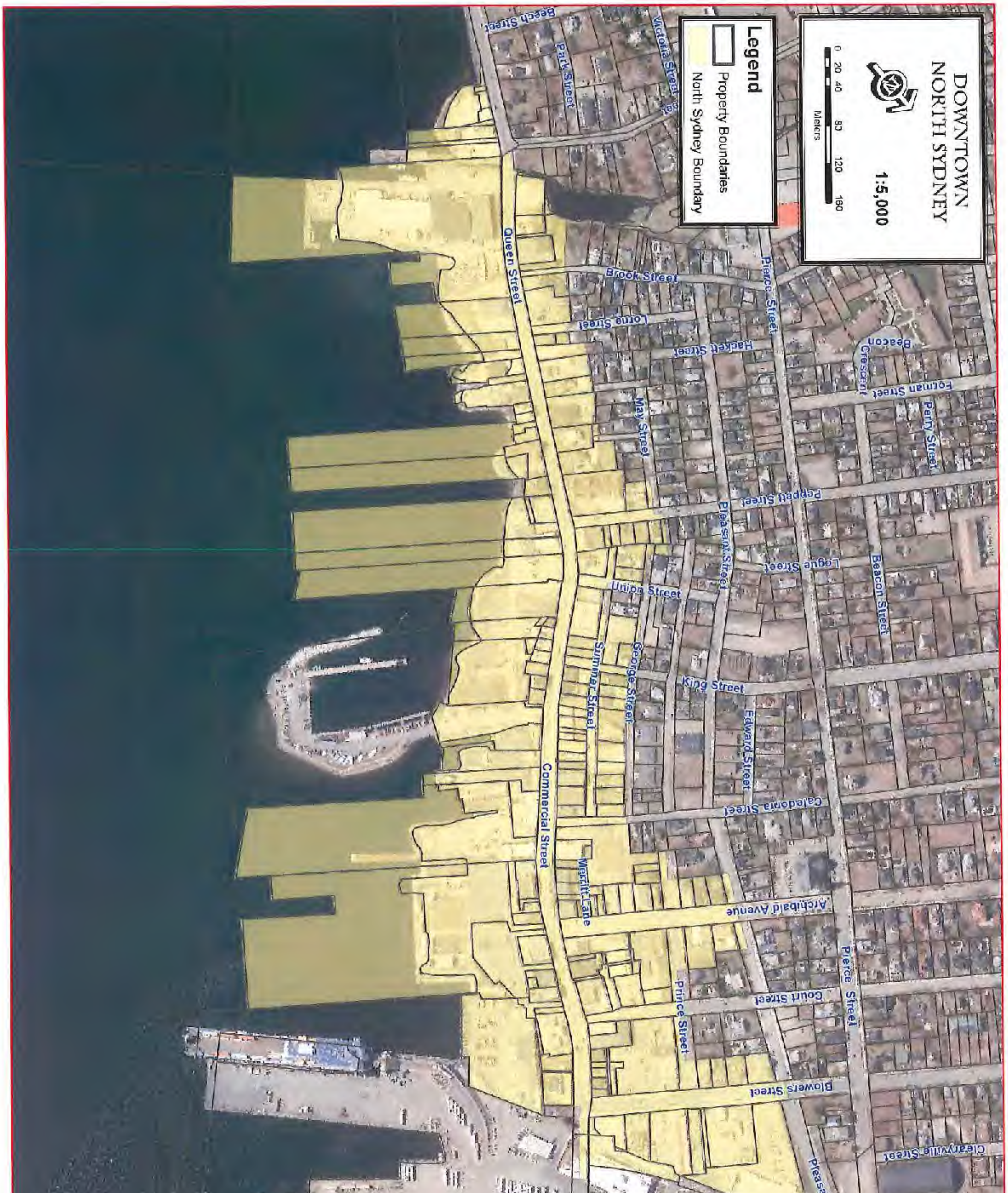
MAYOR

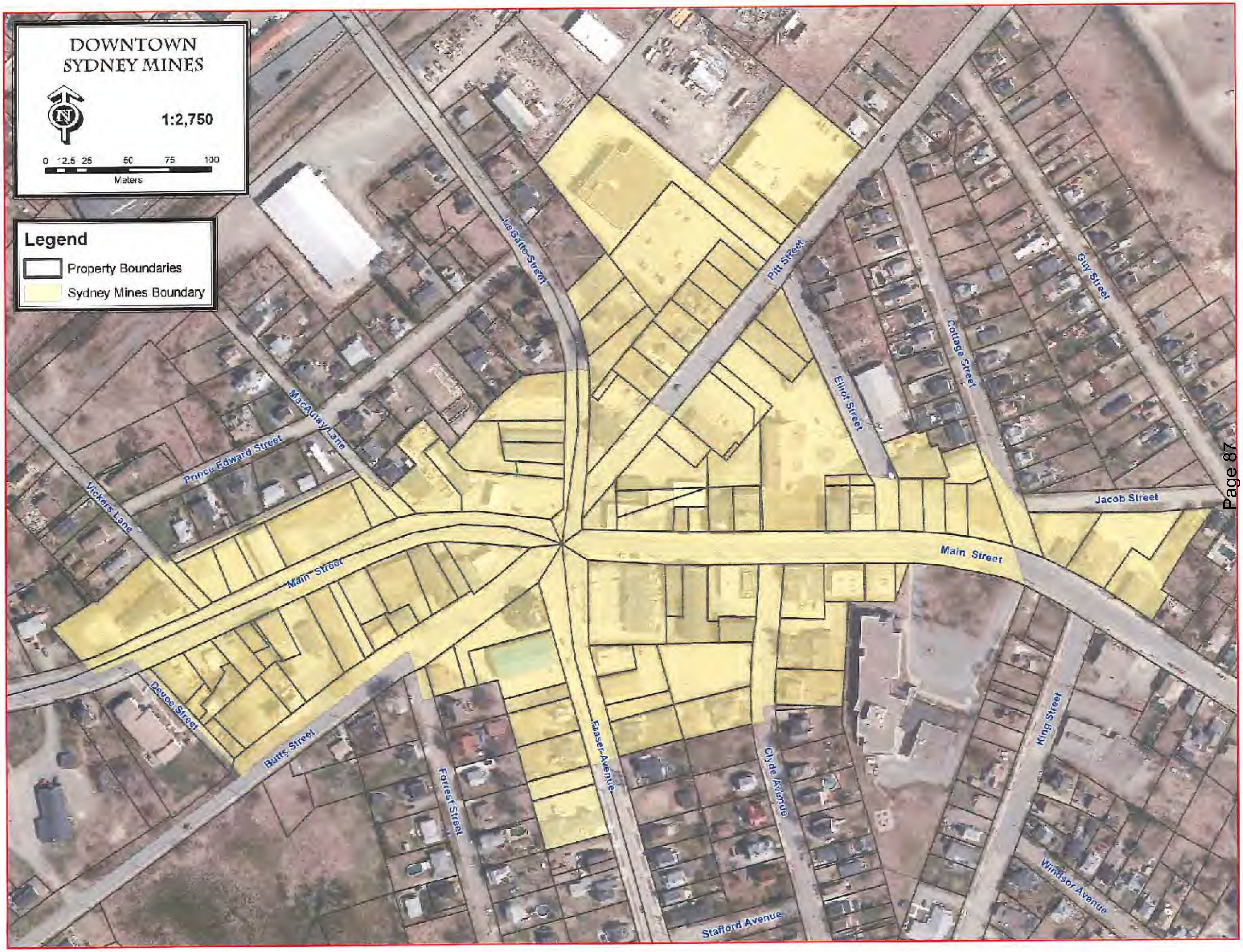
____

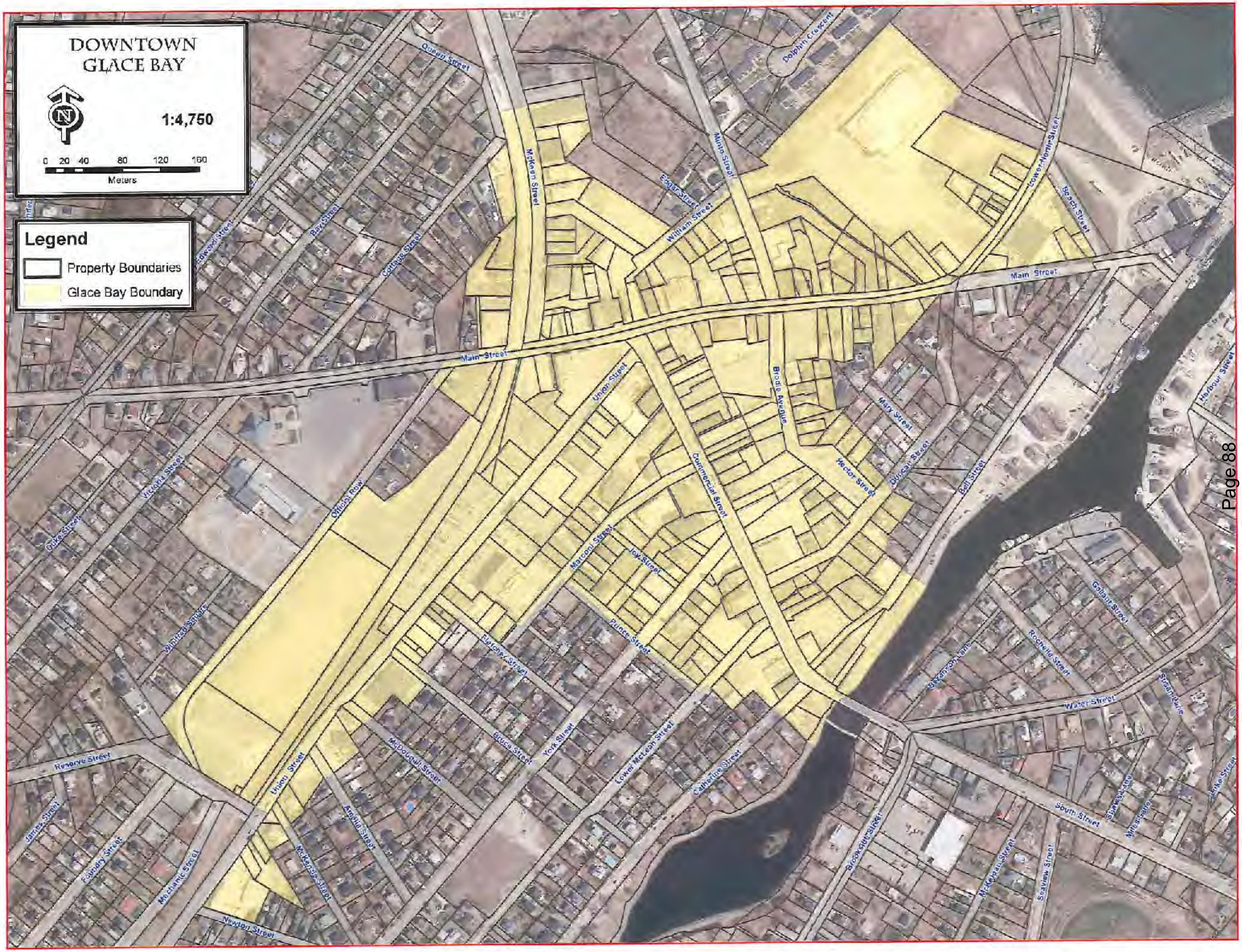
CLERK

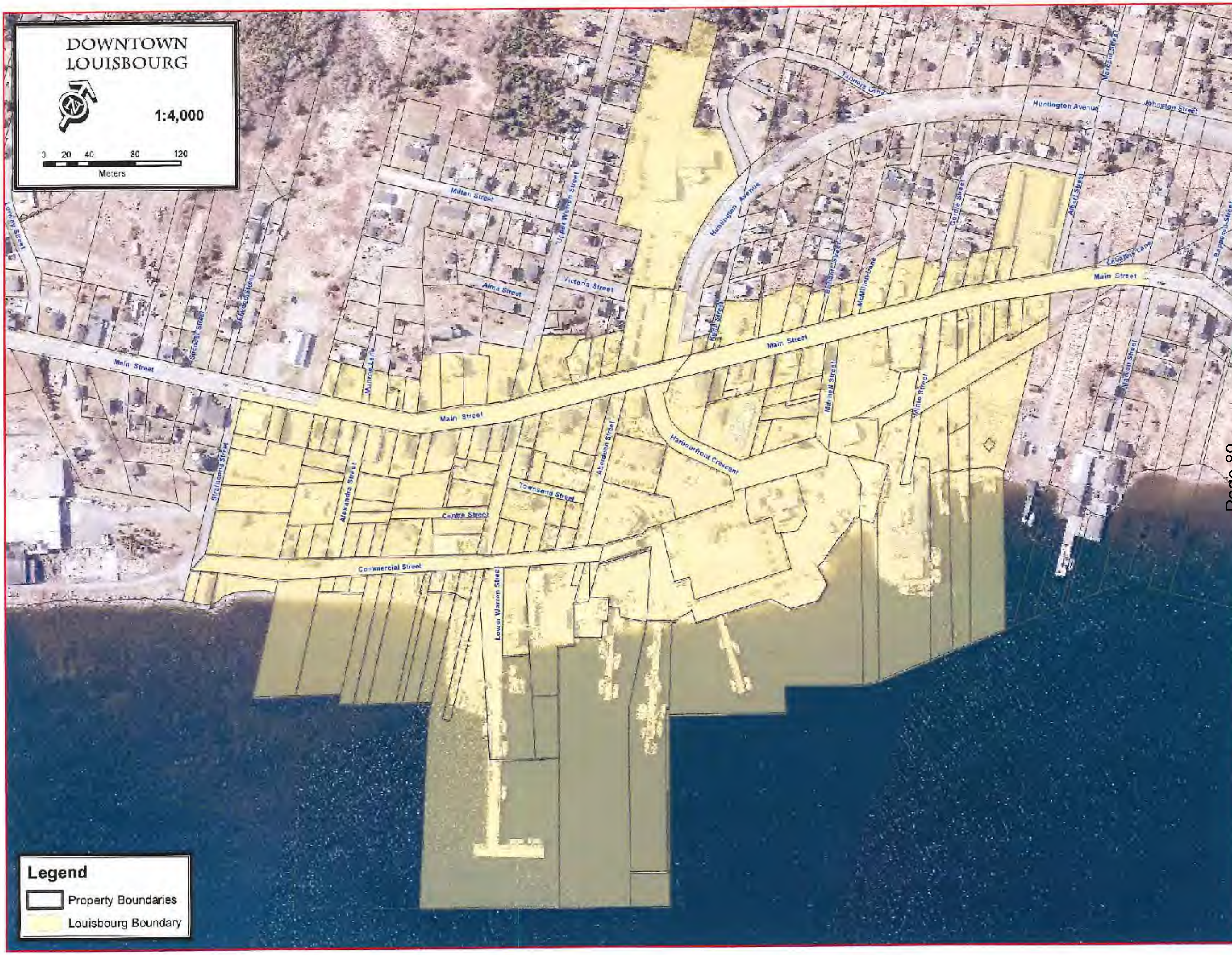
THIS IS TO CERTIFY *thot the ottached is o true and correct copy of the Municipol Planning Strategy Amendment amending By-law of the Cape Bretan Regianol Municipality adopted by Regional Council during a meeting held on _______________ ta amend the Cape Breton Regianal Municipality's Plonning Strategy.* ______________________________ Deborah Campbell Ryan, CLERK

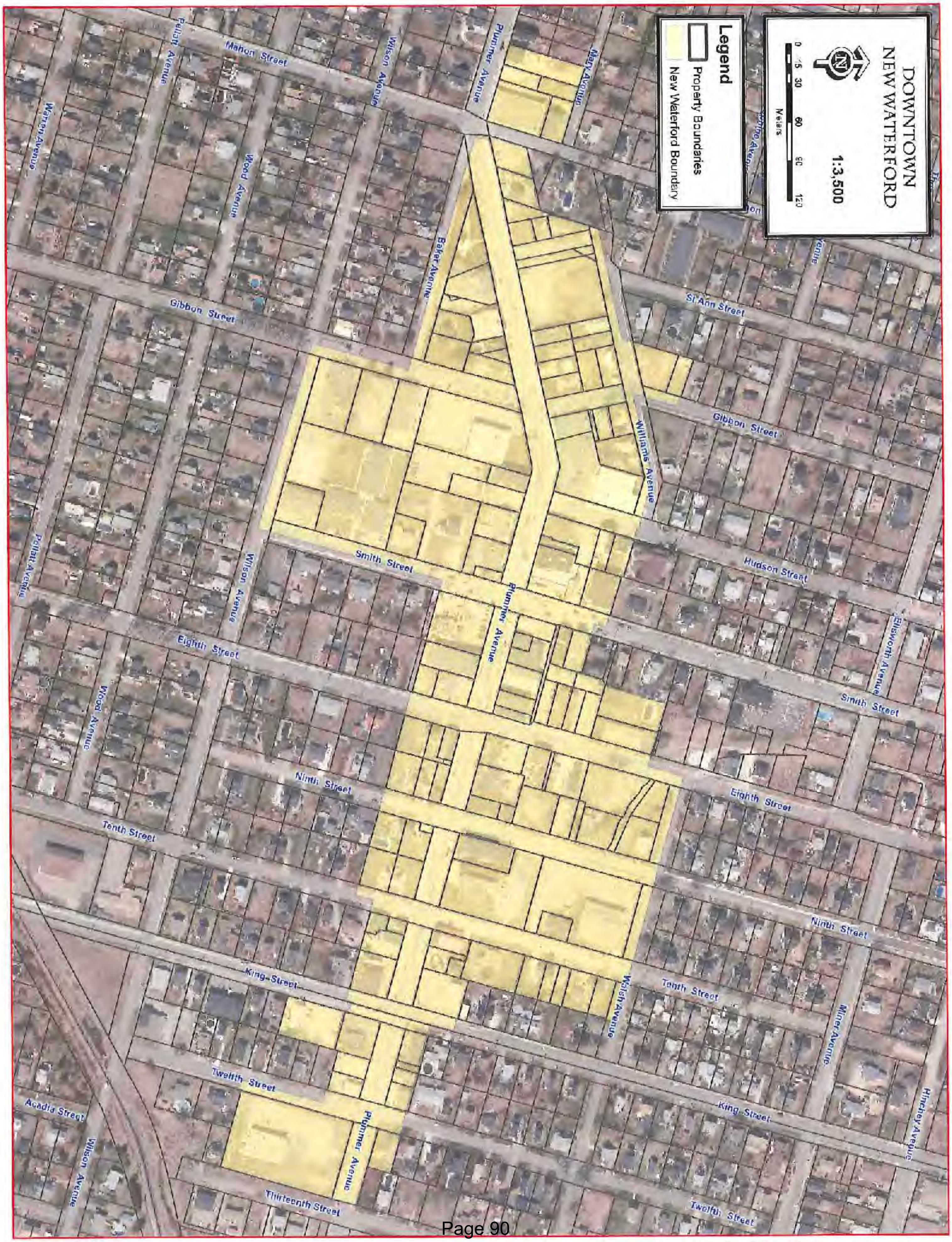

DOWNTOWN DOMINION
1:3,000
0 15 30 60 90 120
Meters
Legend
Property Boundaries
Dominion Boundary
Commercial Street
Dominion Street
Union Street
Station Street
Short Street
Brook Street
Pitt Street
Royal Avenue
Church Street
Pleasant Street
Elm Street
Railroad Street
Henry Street
Wallner Lane
Lewis Drive
Lingan Street
Station Street

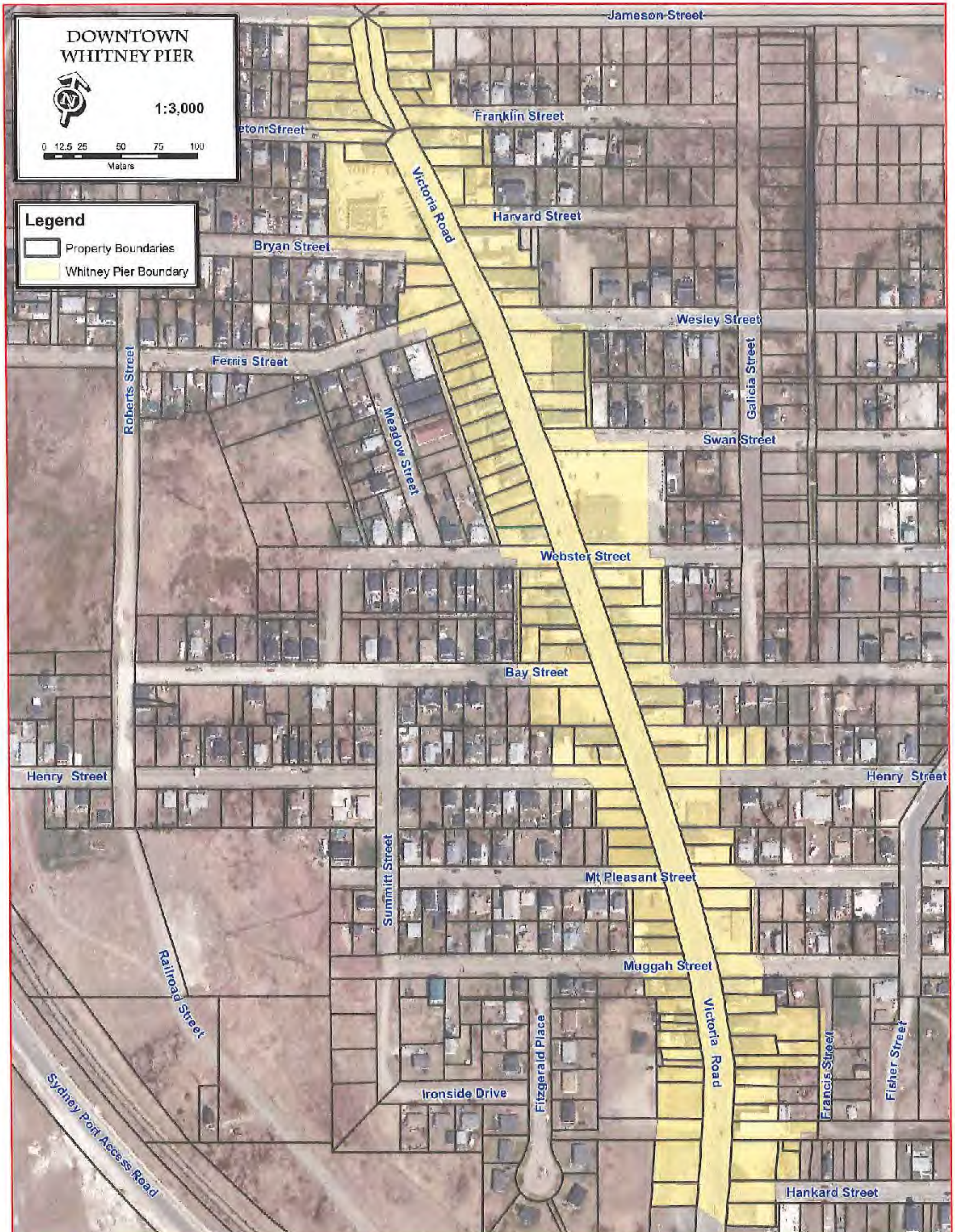

DOWNTOWN
NORTH SYDNEY
1:5,000
0 20 40 80 120 160
Meters
Legend
Property Boundaries
North Sydney Boundary
Beech Street
Park Street
Victoria Street
Queen Street
Brook Street
Lorne Street
Hackett Street
Pierce Street
Beacon Crescent
Forman Street
Perry Street
May Street
Peppett Street
Pleasant Street
Logue Street
Beacon Street
Union Street
Summer Street
George Street
King Street
Edward Street
Caledonia Street
Commercial Street
Mitchell Lane
Archibald Avenue
Court Street
Prince Street
Blowers Street
Clearyville Street

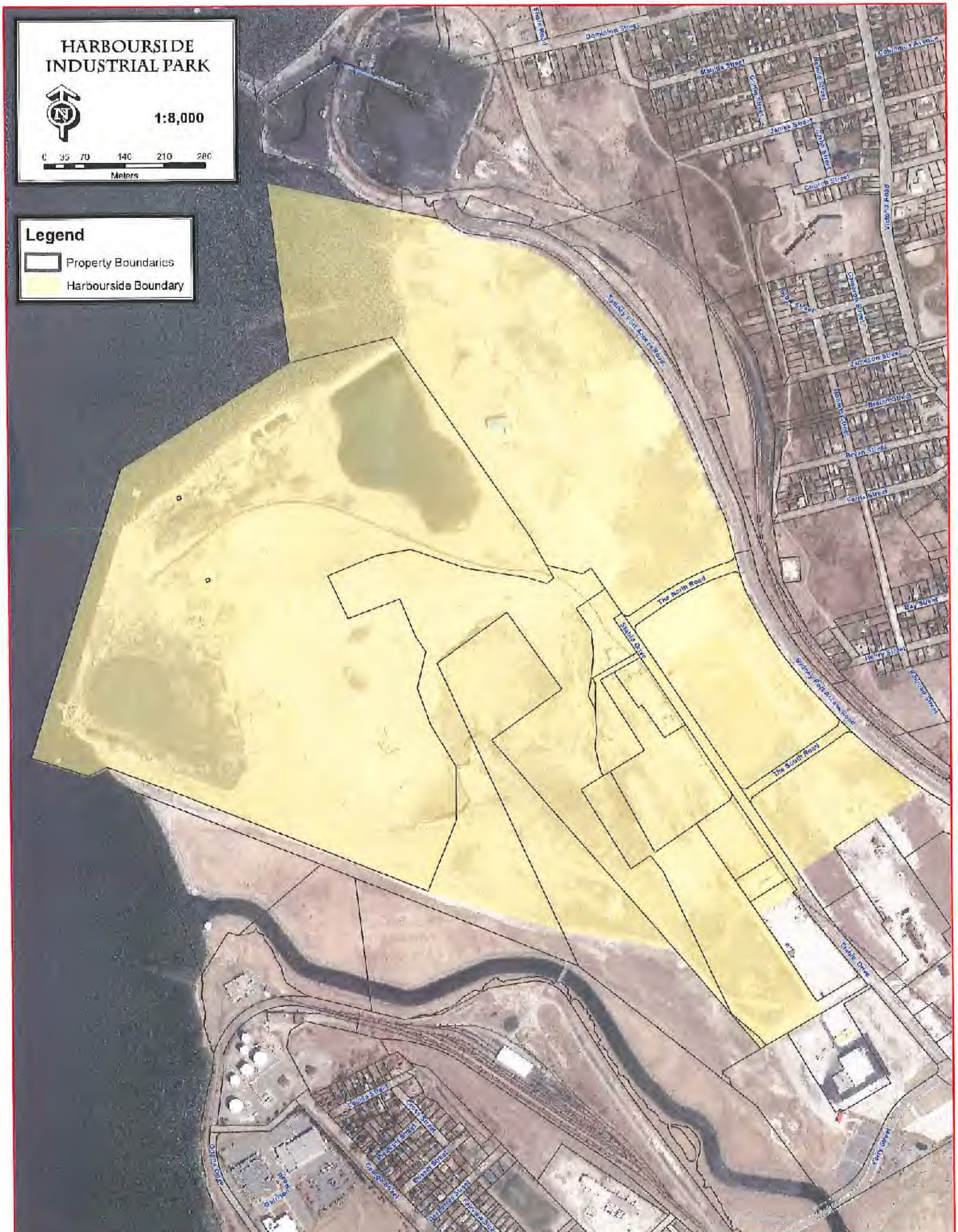

DOWNTOWN
SYDNEY MINES
1:2,750
0 12.5 25 50 75 100
Meters
Legend
Property Boundaries
Sydney Mines Boundary
Main Street
Main Street
LeGatto Street
Pitt Street
Guy Street
Cottage Street
Elliot Street
Jacob Street
MacAulay Lane
Prince Edward Street
Vickers Lane
Devoe Street
Butts Street
Forrest Street
Fraser Avenue
Clyde Avenue
King Street
Windsor Avenue
Stafford Avenue

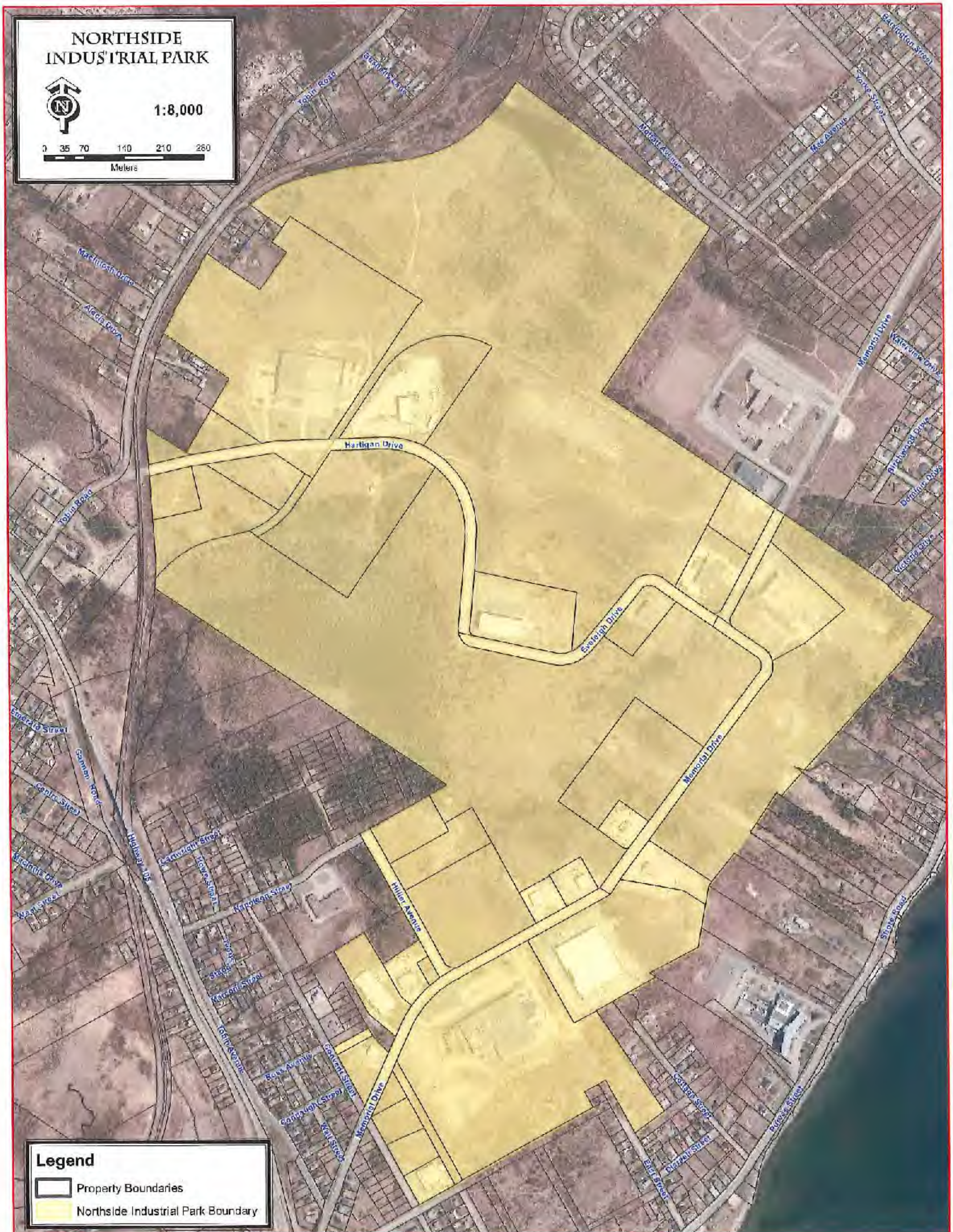

DOWNTOWN
GLACE BAY
1:4,750
0 20 40 80 120 160
Meters
Legend
Property Boundaries
Glace Bay Boundary
Main Street
McKeen Street
Union Street
Commercial Street
Official Row
Victoria Street
Queen Street
Cottage Street
Bay Street
William Street
Edgar Street
Munro Street
Dolphin Crescent
Lower North Street
Beach Street
Brodie Avenue
Hector Street
Duncan Street
Mary Street
Bell Street
Marconi Street
Jox Street
Prince Street
Fletcher Street
York Street
Bruce Street
McDougall Street
Lower McLean Street
Catherine Street
Reserve Street
James Street
Foundry Street
Mechanic Street
Newton Street
McKenzie Street
Amelia Street
Duke Street
Water Street
South Street
Rochelle Street
Brookside Street
Seaview Street
Harbour Street


DOWNTOWN
LOUISBOURG
1:4,000
0 20 40 80 120
Meters
Legend
Property Boundaries
Louisbourg Boundary
Main Street
Commercial Street
Alexandra Street
Munroe Lane
Centre Street
Lower Warren Street
Townsend Street
Aberdeen Street
Harbourfront Crescent
Upper Warren Street
Victoria Street
Alma Street
Milton Street
Strathcona Street
Spencer Street
Huntington Avenue
Johnston Street
Mitchell Street
Wilnio Street
McMillan Lane
Gordie Street
Albert Street

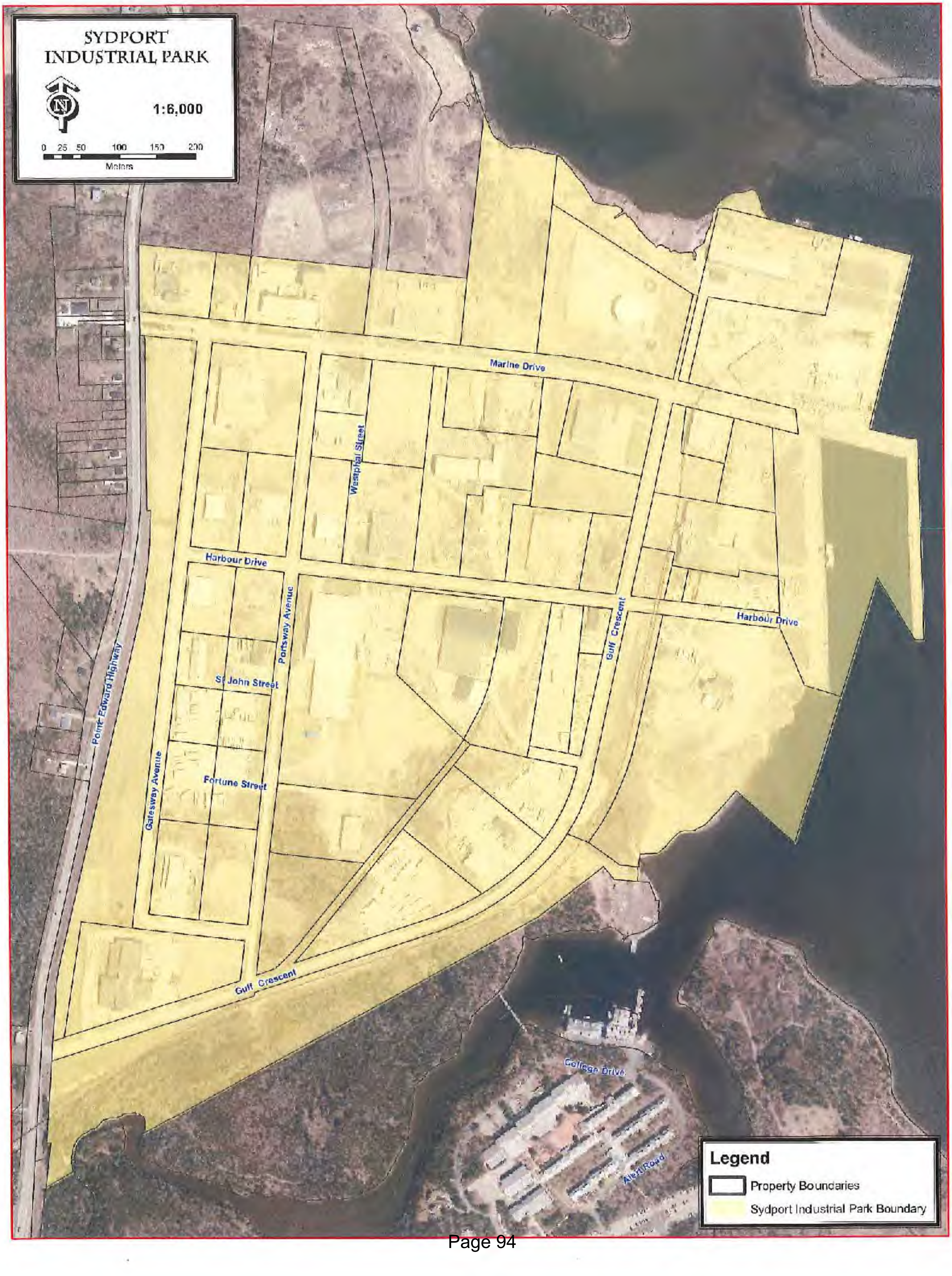

DOWNTOWN
NEW WATERFORD
1:3,500
0 15 30 60 90 120
Meters
Legend
Property Boundaries
New Waterford Boundary
Mahon Street
Pellatt Avenue
Wilson Avenue
Plummer Avenue
Mary Avenue
Warren Avenue
Wood Avenue
Baker Avenue
Gibbon Street
St Ann Street
Williams Avenue
Smith Street
Hudson Street
Ellsworth Avenue
Eighth Street
Ninth Street
Tenth Street
King Street
Walsh Avenue
Miner Avenue
Twelfth Street
Thirteenth Street
Acadia Street
Hinchey Avenue

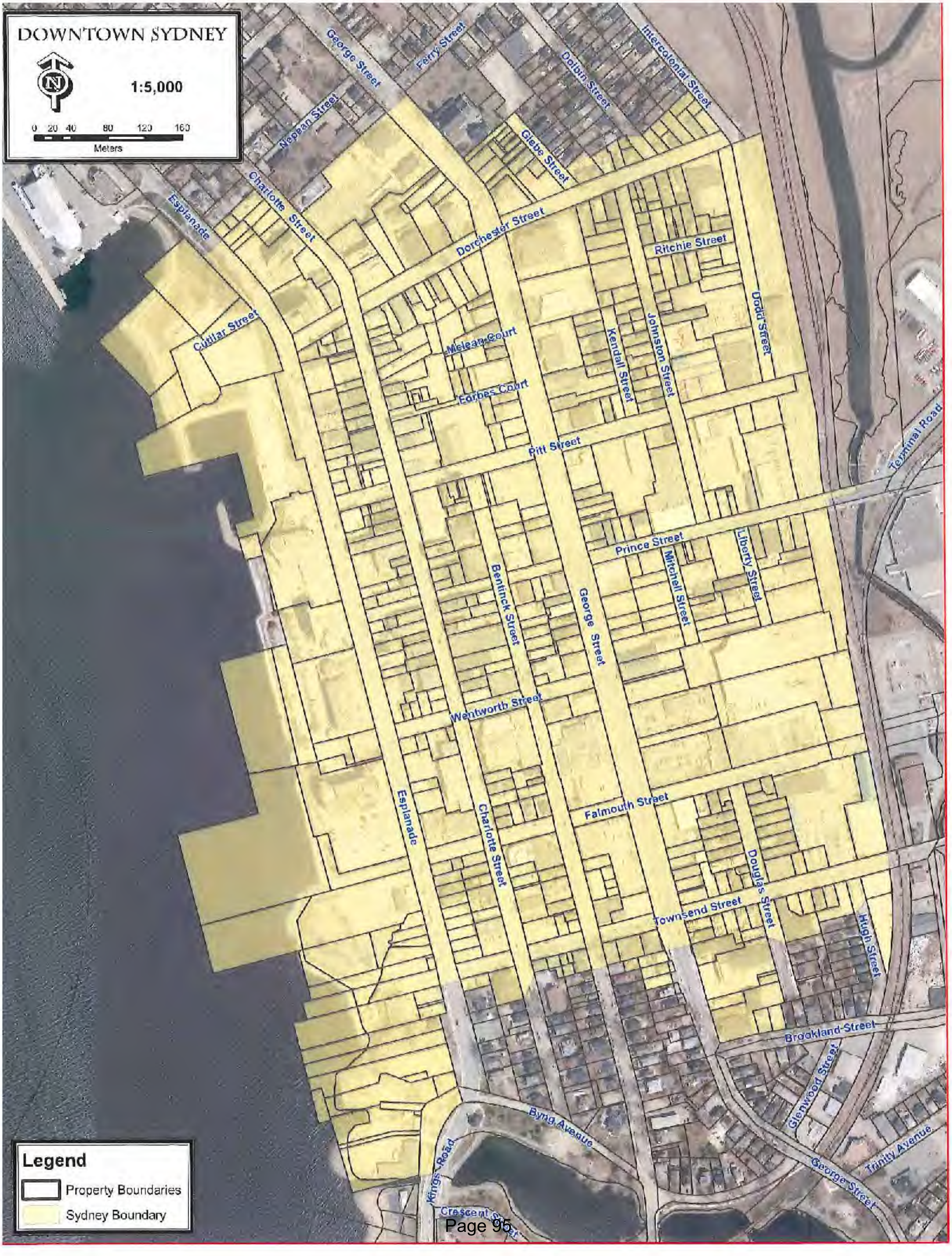

DOWNTOWN
WHITNEY PIER
1:3,000
0 12.5 25 50 75 100
Meters
Legend
Property Boundaries
Whitney Pier Boundary
Jameson Street
Franklin Street
Harvard Street
Bryan Street
Victoria Road
Wesley Street
Ferris Street
Roberts Street
Meadow Street
Galicia Street
Swan Street
Webster Street
Bay Street
Henry Street
Henry Street
Summitt Street
Mt Pleasant Street
Muggah Street
Railroad Street
Victoria Road
Fitzgerald Place
Ironside Drive
Francis Street
Fisher Street
Sydney Port Access Road
Hankard Street


HARBOURSIDE
INDUSTRIAL PARK
1:8,000
0 35 70 140 210 280
Meters
Legend
Property Boundaries
Harbourside Boundary
Dominion Street
Columbus Avenue
James Street
Church Street
Victoria Road
Sydney Port Access Road
Jamieson Street
Bryan Street
Curtis Street
The North Road
Stable Drive
Bay Street
Henry Street
The South Road
Stable Drive



NORTHSIDE INDUSTRIAL PARK
1:8,000
0 35 70 140 210 280
Meters
Legend
Property Boundaries
Northside Industrial Park Boundary
Hartigan Drive
Eveleigh Drive
Memorial Drive
Hillier Avenue
Napoleon Street
Tobin Road
Tobin Avenue
Highway 105
Emerald Street
Centre Street
Cartwright Street
Shore Road


SYDPORT INDUSTRIAL PARK
N
1:6,000
0 25 50 100 150 200
Meters
Marine Drive
Westphal Street
Harbour Drive
Portsway Avenue
St John Street
Fortune Street
Gateway Avenue
Point Edward Highway
Gulf Crescent
Harbour Drive
Gulf Crescent
College Drive
Alert Road
Legend
Property Boundaries
Sydport Industrial Park Boundary


DOWNTOWN SYDNEY
1:5,000
0 20 40 80 120 160
Meters
Legend
Property Boundaries
Sydney Boundary
George Street
Ferry Street
Intercolonial Street
Dolbin Street
Nepean Street
Glebe Street
Charlotte Street
Esplanade
Dorchester Street
Ritchie Street
Cutilar Street
Mclean Court
Forbes Court
Kendall Street
Johnston Street
Dodd Street
Pitt Street
Terminal Road
Prince Street
Liberty Street
Mitchell Street
Bentinck Street
Wentworth Street
Falmouth Street
Douglas Street
Townsend Street
Hugh Street
Brookland Street
Glenwood Street
Byng Avenue
Kings Road
Crescent Street
Trinity Avenue

By-law

of the Cape Breton Regional Municipality
amending the

North End Sydney Secondary Planning Strategy

Pursuant to Section 210 of the Municipal Government Act of Nova Scotia, the Council of the Cape Breton Regional Municipality hereby amends the text of the North End Sydney Secondary Planning Strategy in the following manner:

THAT: Council amends the text of the Secondary Planning Strategy by adding the following new subsection to Section 4, "North End Downtown Fringe":

Since the adoption of this Planning Strategy in 2006, the CBRM and other agencies have undertaken a variety of activities to restore vitality to CBRM's various downtown cores, including strategic infrastructure investments, façade improvement programs, and various promotional efforts. However, CBRM's high commercial tax rates continue to be a problem, discouraging the private sector from investing not only in our downtown areas but also in our three business parks. In 2016, the Province of Nova Scotia amended the Municipal Government Act to provide municipalities with a new tool to support commercial development in areas where investment was lagging: phased in tax incentives.

Council has agreed to put in place a bylaw to support phased in tax incentives for a period of five years. The bylaw will be in effect in all of CBRM's historic downtowns (Sydney, Glace Bay, North Sydney, Sydney Mines, New Waterford, Dominion, Whitney Pier and Louisbourg) as well as the three business parks (Sydport, Northside and a portion of Harbourside). In the case of Harbourside, only those areas north of the Ferry Street corridor were included, as it was felt that Ferry Street is likely to attract retail/service development that would be more appropriately located in the nearby downtown core rather than the manufacturing or warehousing activities that the business parks were primarily intended to attract.

The bylaw will specify that commercial tax increases resulting from new development will be phased in for up to ten years where the increase in assessment meets or exceeds $100,000, and over five years where the increase is less than $100,000.

Policy 13.1
It is Council's intention to adopt a bylaw allowing for the phasing in of commercial tax increases, as outlined above, in all eight historic downtown cores (Sydney, Glace Bay, North Sydney, Sydney Mines, New Waterford, Dominion, Whitney Pier and Louisbourg) as well as the three business parks (Sydport, Northside and a portion of Harbourside) as shown on the attached maps.

AND THAT: Council amends the CBRM's Municipal Planning Strategy by adding to the Strategy a map of Downtown Sydney (attached) depicting the areas to be affected by the new commercial development district bylaw.

PASSED AND ADOPTED: by a majority of the whole Council at a duly called meeting of the Cape Breton Regional Municipal Council held on ________________.

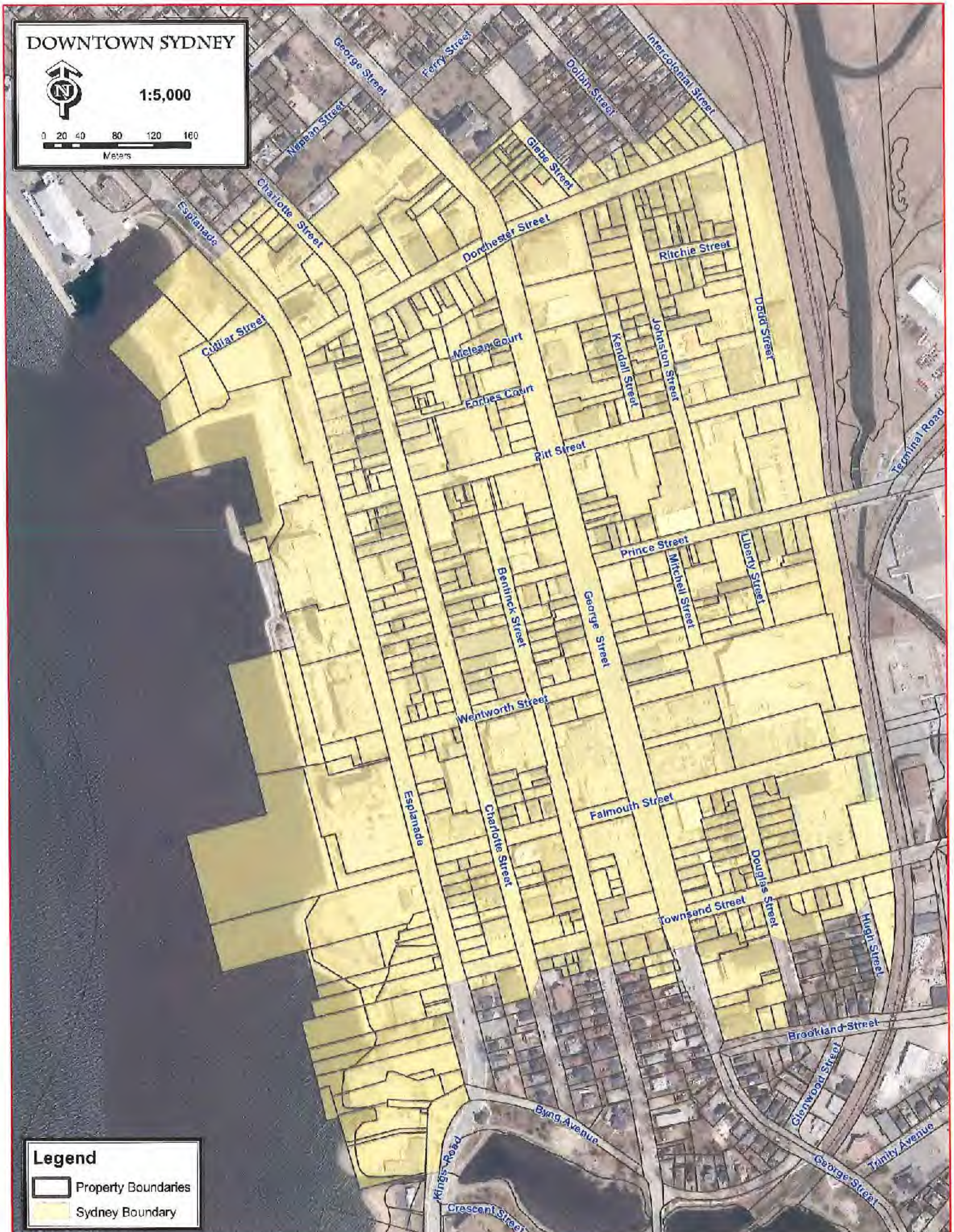
______________________________ ______________________________

MAYOR **CLERK**

THIS IS TO CERTIFY *that the attached is a true and correct copy of the Secondary Planning Strategy Amendment amending By-law of the Cape Breton Regional Municipality adopted by Regional Council during a meeting held on ______________ to amend the North End Sydney Secondary Planning Strategy.*

____

Deborah Campbell Ryan, CLERK


DOWNTOWN SYDNEY
N
1:5,000
0 20 40 80 120 160
Meters
George Street
Ferry Street
Dolbin Street
Intercolonial Street
Nepean Street
Glebe Street
Charlotte Street
Esplanade
Dorchester Street
Ritchie Street
Cuillar Street
Mclean Court
Kendall Street
Johnston Street
Dodd Street
Forbes Court
Pitt Street
Terminal Road
Prince Street
Mitchell Street
Liberty Street
Bentinck Street
George Street
Wentworth Street
Esplanade
Charlotte Street
Falmouth Street
Douglas Street
Townsend Street
Hugh Street
Brookland Street
Glenwood Street
Byng Avenue
Kings Road
Crescent Street
George Street
Trinity Avenue
Legend
Property Boundaries
Sydney Boundary

By-law

of the Cape Breton Regional Municipality
amending the

Cape Breton Regional Municipality's Land Use Bylaw

Pursuant to Section 210 of the Municipal Government Act of Nova Scotia, the Council of the Cape Breton Regional Municipality hereby amends the text of the Cape Breton Regional Municipality's Land Use By-law in the following manner:

THAT: Council amends the CBRM's Land Use Bylaw map by deleting the Residential Urban C (RUC) Zone for PID 15468069 and replacing it with the to Downtown Central Business District (CBD) Zone.

THAT: Council amends the CBRM's Land Use Bylaw map by deleting the Louisbourg Mini Home (LMH) Zone and Residential Urban D (RUD) Zone for PID 15462393 replacing it with the Downtown Central Business District (CBD) Zone.

THAT: Council amends the CBRM's Land Use Bylaw map by deleting the Residential Urban D (RUD) Zone for PID 15059744 and replacing it with the Downtown Central Business District (CBD) Zone.

THAT: Council amends the CBRM's Land Use Bylaw map by deleting the Residential Urban C (RUC) Zone for PIDs 15031339 and 15577638 and replacing it with the Northside Business Park (NBP) Zone.

PASSED AND ADOPTED: by a majority of the whole Council at a duly called meeting of the Cape Breton Regional Municipal Council held on ___________________.

_____________________________ _____________________________

MAYOR **CLERK**

THIS IS TO CERTIFY *that the attached is a true and correct copy of the Land Use Bylaw amendment Amending By-law of the Cape Breton Regional Municipality adopted by Regional Council during a meeting held on _______________ to amend the Cape Breton Regional Municipality's Land Use By-law.*

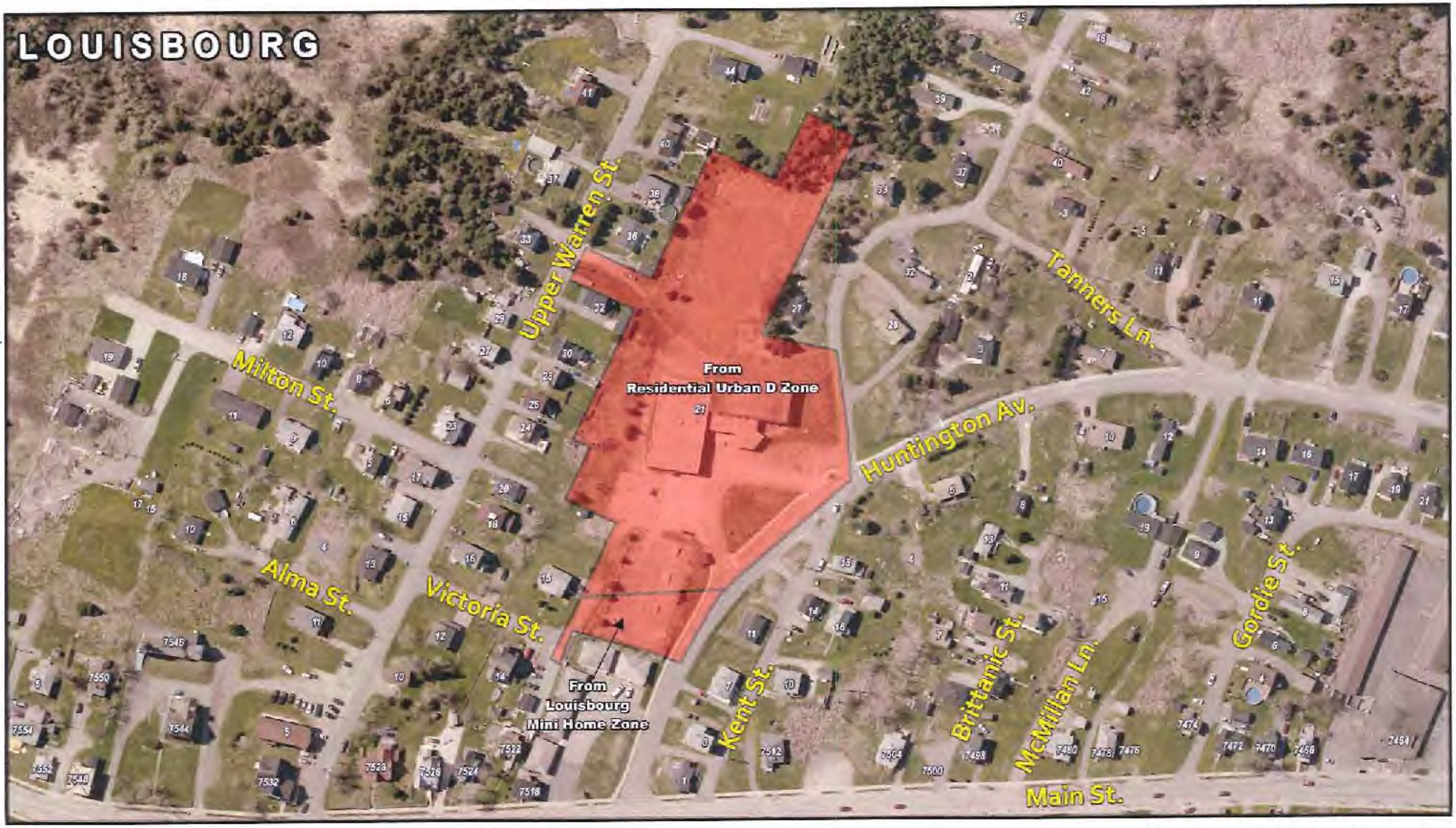
____

Deborah Campbell Ryan, CLERK

Schedule A-1

Map illustrating the effect of the decision of CBRM Council, deleting the Residential Urban C Zone, as highlighted above, and replacing it with Downtown Central Business District Zone.

Schedule A-2

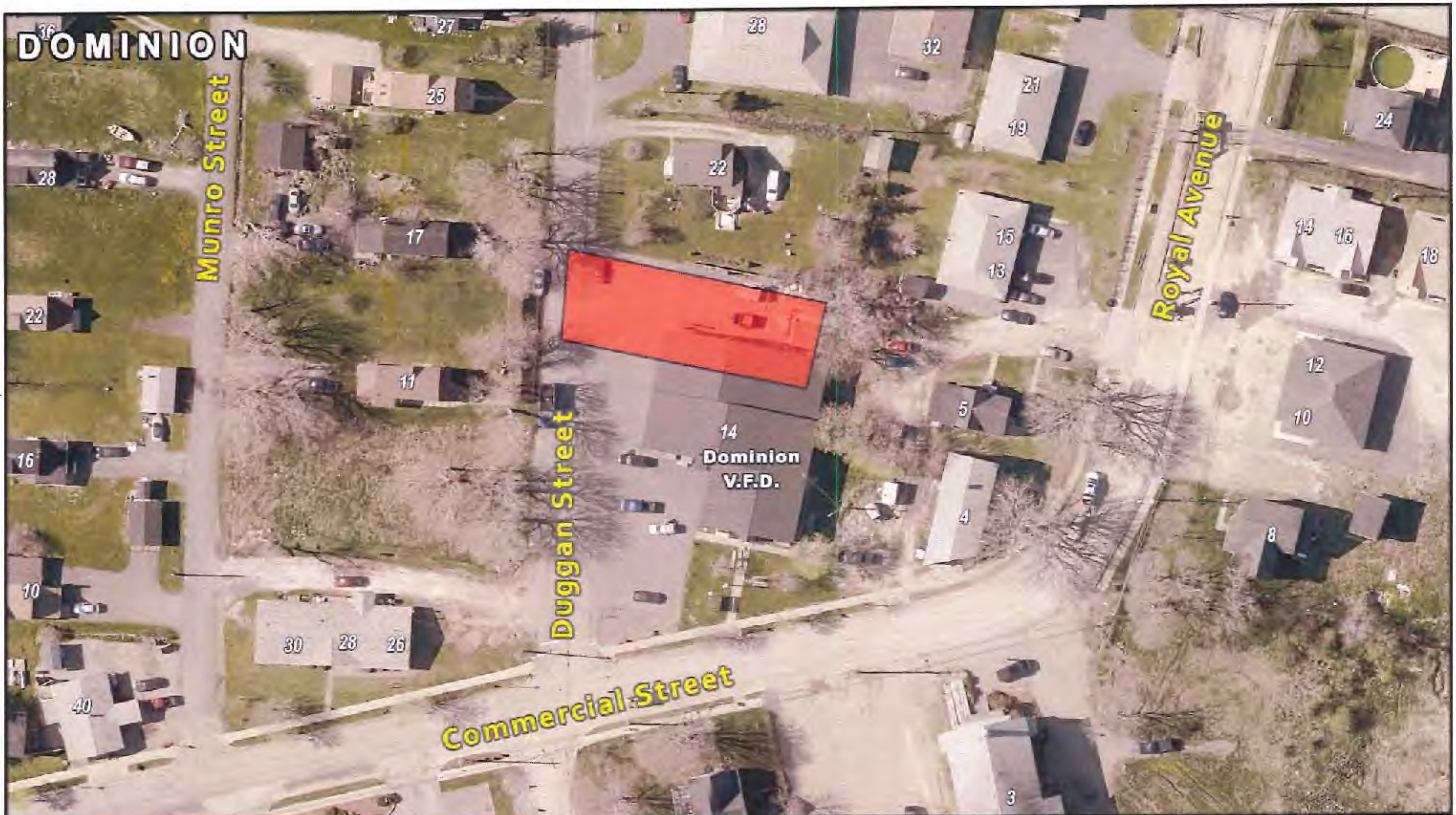


Map illustrating the effect of the decision of CBRM Council, deleting the Louisbourg Mini Home and Residential Urban D Zones, as highlighted above, and replacing it with Downtown Central Business District Zone.

0 15 30 60 Meters

Schedule A-3

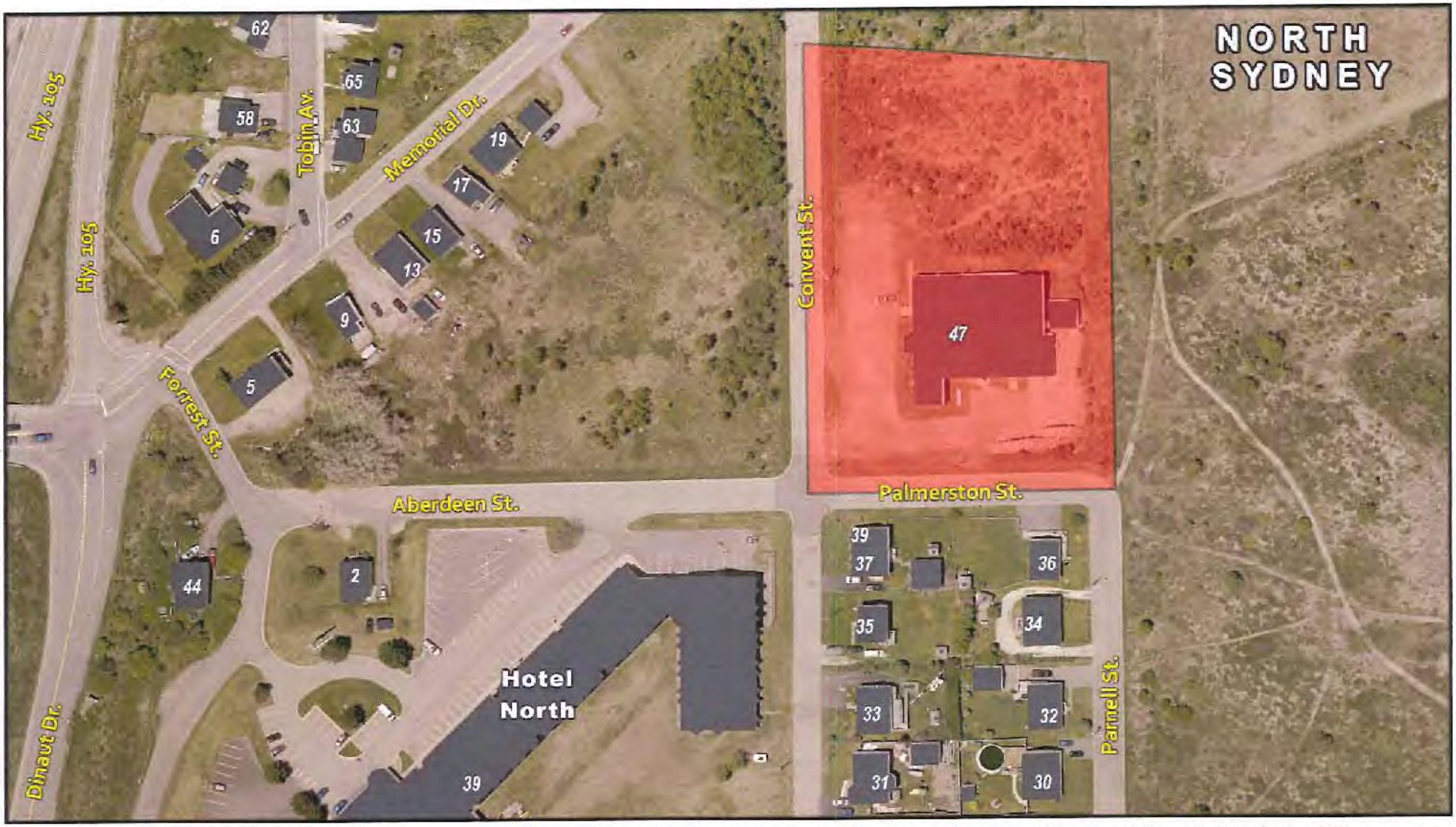
CAPE BRETON REGIONAL MUNICIPALITY



Map illustrating the effect of the decision of CBRM Council, deleting the Residential Urban D Zone, as highlighted above, and replacing it with Downtown Central Business District Zone.

0 5 10 20 Meters

Schedule A-4



Map illustrating the effect of the decision of CBRM Council, deleting the Residential Urban C Zone, as highlighted above, and replacing it with the Northside Business Park Zone.

By-law

of the Cape Breton Regional Municipality

amending the

Cape Breton Regional Municipality's North End Sydney Secondary Land Use Bylaw

Pursuant to Section 210 of the Municipal Government Act of Nova Scotia, the Council of the Cape Breton Regional Municipality hereby amends the Cape Breton Regional Municipality's North End Sydney Secondary Land Use By-law in the following manner:

THAT: Council amends the CBRM's North End Sydney Secondary Land Use Bylaw map by deleting the North End Residential (NER) Zone for PID 15706534, PID 15058704, PID 15565989, PID 15058613, PID 15058589, PID 15058605, PID 15609068, PID 15609076, PID 15058597, PID 15058621, and PID 15702988 and replacing it with the North End Downtown Fringe (NEDF) Zone.

PASSED AND ADOPTED: by a majority of the whole Council at a duly called meeting of the Cape Breton Regional Municipal Council held on ______.

______________________ ______________________

MAYOR **CLERK**

THIS IS TO CERTIFY *that the attached is a true and correct copy of the Land Use Bylaw amendment Amending By-law of the Cape Breton Regional Municipality adopted by Regional Council during a meeting held on _________ to amend the Cape Breton Regional Municipality's North End Sydney Secondary Land Use By-law.*

____

Deborah Campbell Ryan, CLERK

Schedule A-5

Map illustrating the effect of the decision of CBRM Council, deleting the North End Residential Zone, as highlighted above, and replacing it with the North End Downtown Fringe Zone.

Cape Breton Regional Municipality

By-law _____

Commercial Development District Improvement By-law

Pursuant to Section 71C and Section 71D of Municipal Government Act. 1998, c. 18, s. 1.

WHEREAS Section 71C and 71D of *Municipal Government Act* enables the Cape Breton Regional Municipality, with the approval of the Minister of Municipal Affairs, to adopt this by-law;

WHEREAS it is desirable to permit the phasing-in, over a period of up to 10 years, of an increase to the taxable assessed value of certain commercial properties located in the Cape Breton Regional Municipality (CBRM) Commercial Development Districts and further to provide for the a partial rebate of taxes paid by the Owner during the phasing in period;

The Council of the Cape Breton Regional Municipality, under the authority of the *Municipal Government Act*, pursuant to Section 71C and subject to approval of the Minister in Section 71D, enacts the following By-law:

SHORT TITLE

1 This By-law shall be known as By-law No. ___ and may be cited as the "Commercial Development District Improvement By-law" (also known as the 'CDD By-Law').

APPLICATION

2 This By-law shall apply to a property which meets the definition of an eligible property as defined in subsection 71C(1) of the *Municipal Government Act*, if that property is located within a Commercial Development District (CDD) as defined in the Cape Breton Regional Municipality's Municipal Planning Strategy and as depicted in the attached Appendix "A".

INTRODUCTION

3 The Development Support Program is established to provide assistance to owners of eligible property by providing the possibility of an annual partial rebate on taxes levied by the owner if the owner has undertaken development of their eligible property within a Commercial Development District. The rebates are designed to stimulate building construction and the expansion of the economy of the CBRM. Rebates will be processed by December 31st of the calendar year.

4 The Development Support Program may provide a participating owner with a partial rebate on taxes levied on an eligible property in the CDD by utilizing all or a portion of the "Rebate Eligible Assessment".

5 Prior to receiving the Development Support, an owner of an eligible property must enter into Phased-In Assessment Agreement with the CBRM.

DEVELOPMENT

6 An eligible property in the CDD must undergo development before the owner of the property can participate in the Development Support Program.

DEFINITIONS

7 **Development** means investment that, in the opinion of the CBRM, results in an increase in the productive use of an Eligible Property or a building on an Eligible Property, and includes, but is not limited to, construction of a new building, remediation of the property or the expansion or renovation of an existing building to realize more effective use of the Eligible Property's potential.

8 **Owner** means the person named on the assessment roll as responsible for the taxes for the eligible property in the CDD.

9 **Development Support Program** is a program designed to stimulate building construction and the expansion of the economy of the CBRM.

10 **Base Year Taxable Assessed Value** means the Taxable Assessed Value applicable for the taxation year in which a Phased-In Assessment Agreement is signed for the eligible property upon which development is to be constructed or completed.

11 **Actual Taxable Assessed Value** means the Taxable Assessed Value pursuant to the published assessment roll applicable for the taxation year in which the Rebate Eligible Assessment is to be determined, subject to any adjustments to taxes arising from assessment appeals or changes to the Taxable Assessed Value made by PVSC through requests for reconsideration.

12 **Rebate Eligible Assessment** means the amount calculated using the following formula

Rebate Eligible Assessment =Actual Taxable Assessed Value - Base Year Taxable Assessed Value.

13 **Phased In Assessment Agreement** is an agreement signed by the parties, which provides specifics of the eligible property in the CDD and is written in substantially the same form as the Agreement set out in Appendix "B" of this By-law.

PHASED-IN ASSESSMENT AGREEMENT

14(1) As a condition of the Development Support Program, an owner of an eligible property must enter into an agreement with the CBRM (hereinafter referred to as the "Phased-In Assessment Agreement"). The Phased-In Assessment Agreement signed by the parties will be substantially the same as the form agreement attached as Appendix "B" to this By-Law and forming part of the By-Law.

14(2) A Phase-In Assessment Agreement is intended to compliment and provide specifics for the subject property. The eligibility criteria for the Development 5upport Program and the limits on the program are as established in this By-Law. In the event of a conflict between a Phased-In Assessment Agreement and the By-Law, the provisions of this By-Law shall prevail.

REBATE CALCULATION

15 For eligible properties where the increase in assessment is $100,000 or greater, the development rebate shall extend over a ten year period (refer to Table One, below). For eligible properties where the increase is less than $100,000 the development rebate shall extend over a period of five years (refer to Table Two, below). An annual development rebate amount shall be calculated each year as the following percentage of the equivalent of the Rebate Eligible Assessment:

Table One	
Year	Grant (as % of tax increment)
1	90
2	80
3	70
4	60
5	50
6	50
7	40
8	30
9	20
10	10
Table Two	
Year	Grant (as % of tax increment)
1	90
2	70
3	50
4	20
5	10

REBATE LIMITS

16 The total of development rebates provided to an owner over the term of participation in the program must not result in the calculation of the total increase in taxes payable during the phase-in period being less than fifty per cent of the total increase in taxes that would be payable during the same period in the absence of the application of the program formula.

ADJUSTMENTS

17 In the event there are any subsequent changes in the total taxes payable in any year due to reductions resulting from assessment appeals, and where such tax changes occur after rebate amounts have been paid, future year rebate entitlements may be reduced

accordingly. Any overpayment of rebate amounts arising from subsequent assessment or tax reductions will be deemed to be a debt owing to the CBRM.

DURATION

18 Development rebates will only become payable to the owner after the eligible property is first reassessed by the PVSC to fully reflect the development that the owner is receiving the rebate for.

19 All rebates will cease if during the program term the building is demolished except to expand an eligible use. Rebate amounts that would have been payable in the year in which the demolition occurs will be adjusted on a pro-rated basis to reflect the date of the demolition and will cease thereafter

STAGED DEVELOPMENT

20 In the case of a staged development, where one portion of a property is developed in advance of others, each portion of the property will be treated as a separate eligible property. The first rebate payment of the component of the Development Support Program will be based on the Rebate Eligible Assessment arising from the increased assessment on the first portion of the development. As other portions of the eligible property are developed, and which result in further assessment increases, the property owner may apply to further participate in the Development Support Program based on the additional Rebate Eligible Assessment, subject to the continued availability of the Development Support Program and the owner's ability to meet the eligibility requirements and rebate entitlements in place at that time.

CONDOMINIUMS

21 If a development of an eligible property is condominiumized, each commercially assessed condominium unit will be treated as a stand-alone eligible development and must be able to meet all eligibility requirements of the Development Support Program, independent of other condominium units.

REPEAL

22(1) In the event that this By-Law, or any portion thereof, is repealed, any owner who has been accepted to participate in the Development Support Program prior to the date of repeal, will benefit from the Development Support Program, as applicable, in accordance with this By-Law, despite its whole or partial repeal.

22(2) In the event of a repeal in (1). for the owners who are accepted into the program as of the date of the repeal, this By-law will continue to be considered to be in force and effect only for the limited purpose of providing for the continuation of the Development Support Program for those owners until the ten year or five year maximum term is completed or the owners participation in the Development Support Program is discontinued.

OTHER CONDITIONS

23 An owner's application to the Development Support Program must be made subsequent to the issuance of the first building permit for the development on the eligible property.

24 All proposed development must conform to all Provincial laws, CBRM by-laws, policies, and processes and all improvements must be made pursuant to an approved Building Development Permit and applicable zoning requirements and development approvals.

25 The applicant must be the owner of the eligible property or have the owner's written authorization to apply for the Development Support Program.

26 The owner of an eligible property must not be in arrears of property taxes or other fees and charges on any property in CBRM legally registered in the name of the applicant on the date that the Phased-In Assessment Agreement is signed.

PAYMENT

27 Rebates may be provided once annually, in the last quarter of the year, provided that:

A. there are no outstanding taxes, water rates, or other sums owed to the CBRM with respect to any property within the CBRM that is legally registered in the name of the applicant;
B. there are no outstanding work orders and/or orders or requests to comply from any municipal or provincial entity; and
C. all other eligibility criteria and conditions are met.

28 Development rebates will not be applied as tax credits against property tax accounts.

29 In case of an assessment appeal, the CBRM reserves the right to withhold any forthcoming Development Rebates pending final disposition of the appeal.

30 For applicants on preauthorized payment arrangements, once a rebate has been processed, the total taxes levied, net of the rebate for the taxation year must be paid no later than March 31. Failing this condition, the rebate shall be reversed and interest will be assessed on the balance owing.

REVIEW

31 In accordance with Section 71E of the Municipal Government Act, this By-law shall be reviewed by the CBRM within four years of its coming into force and every four years thereafter.

THIS IS TO CERTIFY THAT this By-law was passed by the Council of the Cape Breton Regional Municipality at a duly constituted meeting of said Council held the ___________.

Signed by the Mayor and Municipal Clerk on this ______ day of _______, _________

___________________________   ___________________________

MAYOR **CLERK**

APPENDIX "B"

Cape Breton Regional Municipality Phased In Assessment Agreement

THIS AGREEMENT made as of the day of___________, 20___

BETWEEN:
(the "Applicant")

– and –

CAPE BRETON REGIONAL MUNICIPALITY
(the "CBRM")

WHEREAS the CBRM adopted By-Law ______, cited as the "Commercial Development District Improvement By-law" (also known as the 'CDD By-law'), a partial rebate program consisting of annual rebates to participating owners who undertake development on eligible property in a Commercial Development District as defined by the Municipal Planning Strategy.

AND WHEREAS the Applicant is the registered owner or the person having the owner's authorization, of an eligible property which is located within a Commercial Development District and has applied to the CBRM for participation in the Development Support Program for the Property described below in Section 1 of this Agreement; (the "Property");

AND WHEREAS the CBRM requires that a Phased-In Assessment Agreement be entered into between the Applicant and the CBRM;

NOW THEREFORE THIS AGREEMENT WITNESSETH THAT in consideration of the premises, covenants and agreements hereinafter contained on the part of the Applicant to be observed, fulfilled and performed as hereinafter required and the approval of the Applicant's application for participation in the Development Support Program by the CBRM, subject to and in accordance with, the terms and conditions of this Agreement, the parties covenant and agree as follows:

1 PROPERTY INFORMATION:

Applicant:
Name of registered Property Owner:
Address of Property:
Property Identification Number(s):
Mailing Address of Owner:
Name of Agreement Recipient:
Mailing Address of Recipient:

2 DEFINITIONS

Save and except as may be otherwise defined in this Agreement, the definitions of terms used in this Agreement shall be the same as the definitions for those terms as set out in the CDD By-law (By-law No.____), and Section 71C of the *Municipal Government Act*, C18 of the Acts of 1998.

Please note: the terms Actual Taxable Assessed Value, Base Year Taxable Assessed Value, Development, Rebate Eligible Assessment are defined in the CDD By-law.

The following terms shall have the meanings set out below:

2.1 **Agreement** means this Phased-In Assessment Agreement which is entered into between the parties pursuant to sections 71C and 71D of the *Municipal Government Act*, and the CDD By-law enacted by the Council of the CBRM and as amended from time to time.

2.2 **Applicant** means the owner, of the property, or a person having the owner's authorization to apply for the Development Support Program.

2.3 **CAO** means the Chief Administrative Officer of the CBRM. The CAO is the approving authority for purposes of this Agreement where authority is not required to come from Council.

2.4 **CFO** means Chief Financial Officer of the CBRM.

2.5 **Development Support Program** means program established by the CDD By-law for a maximum period of 10 years.

2.6 **Development Rebate** means annual rebate amount calculated each year as set out in section 15 of the CDD By-law.

2.7 **Eligible Use** means uses permitted as set out in the CBRM Municipal Planning Strategy and Land Use By-Law on a commercial assessed property located within the Commercial Development District.

2.8 **Owner** means the registered owner(s) of the Property at the date this Agreement is signed.

2.9 **Property** means the Property described in Section 1 and Schedule "A" of this Agreement.

2.10 **Recipient** means the Applicant, authorized to receive a development rebate.

2.11 **CBRM Solicitor** means the lawyer appointed by the CBRM for the purpose of registering this Agreement in the Registry of Deeds or under the Land Registration System, whichever is applicable.

3 PARTICIPATION IN DEVELOPMENT REBATES PROGRAM

3.1 The Applicant's participation in the Development Support Program is conditional on the Applicant ensuring that at all times the following conditions are met:

(a) the objectives and participation requirements of this Agreement and the CDD By-law, attached as Schedule "B" to this Agreement, are met from year to year;
(b) all applicable Provincial and CBRM requirements, policies and procedures are met;
(c) the Applicant is in compliance with all of the terms and conditions of this Agreement and is in conformance with all Building Development Permits and other regulatory approvals pertaining to the Property; and
(d) the property has undergone development.

4 DEVELOPMENT REBATE FUNDING CALCULATION

4.1 A development rebate is calculated by the CFO as a percentage of the Rebate Eligible Assessment as shown in Schedule "E" to this Agreement.

4.2 Prior to the commencement of the Development Support Program, the CFO shall determine the Base Year Taxable Assessed Value used to calculate the Annual Rebate Eligible Tax Assessment and the corresponding annual development rebate payable for development. Following this determination, Schedule "E" will be amended annually to show the Actual Taxable Assessed Value, the Rebate Eligible Taxes, and the annual development rebate amount payable as determined by the CFO.

4.3 The Applicant shall have an opportunity to review the CFO's calculation of the Base Year Taxable Assessed Value prior to the finalization of Schedule "E", however, the CFO's determination as to the calculation of the Base Year Taxable Assessed Value, and the amount of the development rebate, shall be final.

4.4 In calculating the annual Development Rebate payable for the development, the Rebate Eligible Assessment shall be calculated annually from the first year that the subject Development Rebate is payable, or the first year that the Owner elects to make the Annual Taxable Assessed Value election in accordance with this Agreement CDD By-law.

4.5 The Development rebate will be reduced by the CFO for the year in which a development rebate is paid, to reflect the amount of any rebate(s) of municipal taxes paid to the Owner, including but not limited to rebates to reflect charitable status tax rebates related to the development. Any such reductions shall be in an amount reflecting the product of the municipal portion of taxes rebated and the development rebate percentage level applicable to that year.

4.6 The total of development rebates paid over a ten year or five year maximum term of the program must not result in the calculation of the total increase in taxes payable during the phase-in period being less than fifty (50%) percent of the total increase in taxes that would be payable during the same period in the absence of the application of the formula.

<u>Rebate Eligible Assessment</u>

4.7 Subject to sections 4.9 and 4.10 of this Agreement, the Base Year Taxable Assessed Value shall remain fixed for the duration of the Development Support Program.

4.8 The Rebate Eligible Assessment will be amended by the CFO, as necessary, to reflect changes to the total Municipal Property Taxes payable in any year, as a result of successful assessment appeals, requests for reconsideration by PVSC, equity changes, gross errors or other changes to Actual Taxable Assessed Value that have the effect of changing the amount used to calculate the Actual Taxable Assessed Value.

4.9 Where the Rebate Eligible Assessment is amended in accordance with section 4.8, future development rebates shall be adjusted accordingly for the duration of the Development Support Program period. Such adjustments may reflect any overpayment of development rebate arising from successful assessment appeals that occur subsequent to the commencement of payment of development rebates.

4.10 If at any time the Owner appeals any assessment relating to the development that, in the opinion of the CAO, may impact the calculation of the Rebate Eligible Assessment, the CBRM shall withhold any or all of the development Rebate that would otherwise be paid for the development, based on a reasonable estimate of the reduction in assessment being sought, pending final disposition of the appeal. If as a result of the decision of the appeal body, the Actual Taxable Assessed Value is reduced below the amount determined in calculating the Rebate Eligible Assessment, then the reduced Rebate Eligible Assessment shall be the basis for determining the development rebate payable under this Agreement.

4.11 Where sections 4.9 and 4.10 apply, any overpayment of a development rebate arising from subsequent assessment or tax reductions will be deemed to be a debt owing to the CBRM which the Owner shall pay forthwith together with the same interest charged for overdue accounts by the CBRM.

4.12 If at any point after the development is complete, additional work is proposed on the Property that is not part of the original Program application, but may serve to further increase the current year tax assessed value , such additional work shall not be included in the calculation of the development rebate in this Agreement, but may be the subject of a further Development Support Program application, subject to the continued availability of the Development Support Program and the eligibility requirements and rebate entitlements in effect at that time.

5 FUNDING PAYMENT

5.1 Subject to Section 6 of this Agreement, development rebate payments to a maximum of ten (10) annual payments will commence being paid the first taxation year in which the Rebate Eligible Assessment is capable of being determined.

5.2 Development rebates cannot be applied as tax credits against the Property tax account.

6 CONDITIONS OF PAYMENT

6.1 The CAO shall determine whether the Applicant has satisfied the participation requirements of this Agreement and the Schedules attached hereto.

6.2 A development rebate will only become payable after the property is first reassessed by the PVSC to fully reflect the development for which the Applicant might receive a rebate.

6.3 A rebate can only be paid once annually, in the last quarter of the year, provided that:

(a) there are no outstanding taxes, water rates, or other sums owed to the CBRM with respect to the property and other properties in the CBRM legally registered in the name of the applicant;
(b) there are no outstanding work orders and/or orders or requests to comply from any municipal or provincial entity; and
(c) all other required criteria and conditions are met.

7 OWNERS OBLIGATIONS

Compliance with Rebate Application

7.1 The Applicant shall undertake the development in accordance with the Development Support Program.

Compliance with CBRM Directives

7.2 The Applicant shall strictly comply with and observe all material requirements, stipulations, guidelines and directives related to the Development Support Program as required by the CBRM, and shall undertake all necessary courses of action to ensure compliance.

Compliance with Legislation

7.3 The Applicant agrees that the development shall be completed in compliance with all required Building Development Permits, and constructed in accordance with the Nova Scotia Building Code Act and all applicable Land-Use By-law requirements, Municipal requirements and other approvals required at law.

Demolition/Conversion

7.4 The Applicant covenants to the CBRM that the development will not be demolished, in whole or in part or converted to an ineligible use, in whole or in part, prior to the advance of all of the payments over the term of this Agreement unless such demolition is required to enable Property enhancement approved by the CBRM under the terms of this Agreement.

7.5 The Applicant shall ensure that the Property is maintained in its redeveloped condition in accordance with this Agreement and is in compliance with all applicable Municipal policies and By-laws.

7.6 The Applicant further covenants that if at any time during the Development Support Program the building which underwent development is demolished, in whole or in part, or converted to an ineligible use, in whole in part, the CAO, in his or her sole discretion will cease to advance future development rebates or reduce the amount of future development rebates on a pro-rated basis to reflect the date of the demolition or conversion.

Payment of Costs

7.7 The Applicant acknowledges that without limiting the generality of the other provisions of this Agreement:

(a) the onus and responsibility is upon the Applicant at all times to assume all costs of development and to apply for and obtain, at the Applicant's expense, all approvals and permits required from the CBRM and all other agencies including but not limited to all Municipal Planning Strategy Amendments, Land Use By-law amendments, minor variances, site plan approval and building development permits in accordance with all applicable legislation; and

(b) the Owner remains responsible at all times for the payment in full of all amounts in respect of property taxes, water and any other charges that may be levied by the CBRM relating to the Property as and when they fall due.

Building Development Permits

7.8 Applications for Development Support Program must be made prior to the issuance of the first Building Development Permit for the development.

8 ASSIGNMENT

8.1 The Applicant covenants to the CBRM that if the Owner intends to sell, transfer or assign the Property or if for any reason the Property ceases to be registered in the Owner's name prior to the advance of all of the development rebate payments, the Applicant will immediately notify the CAO in writing of such change or proposed change of ownership.

8.2 The payment of development rebates shall cease upon the sale, transfer or assignment of the Property, unless, prior to the completion of such sale, transfer or assignment, the Owner and the new owner enter into an agreement with the CBRM, in a form and content satisfactory to the CAO and the CBRM Solicitor, in which it is agreed that the new owner shall have the right to participate in the Development Support Program.

8.3 Where the Applicant wishes to assign the right to receive the development rebates to a recipient, who is not a new owner, the CAO, in the CAO's sole discretion, may agree to the assignment provided that the Recipient with the written consent of the owner enter into an agreement with the CBRM, in a form and content satisfactory to the CAO and the CBRM Solicitor, acting reasonably, in which it is agreed, that such assignment shall not relieve the Applicant of any of the Applicant's obligations and responsibilities under this Agreement, nor shall it affect in any way the CBRM's rights under this Agreement.

8.4 It is the responsibility of the Applicant or Owner to provide in writing to the CAO change in Recipient. It is at the discretion of the CAO to determine if an adjustment to the development rebate identification of a new Recipient by the Applicant.

9 CBRM RIGHTS

<u>No Representation</u>

9.1 Nothing in this Agreement shall be construed to be a representation by the CBRM regarding compliance of the Property with any applicable legislation, regulations, policies, standards, permits, approvals or by-laws.

<u>No Claim for Compensation or Reimbursement</u>

9.2 In the event that any of the conditions of this Agreement are not fulfilled and a development rebate is not advanced, or required to be repaid, or the development rebate payments cease, or are delayed, the Applicant and Owner agrees that notwithstanding any costs or expenses incurred by the Applicant or Owner, the Applicant or Owner shall not have any claim for compensation or reimbursement of these costs and expenses against the CBRM and that the CBRM is not liable to the Applicant or Owner for losses, damages, interest, or claims which the Applicant or Owner may bear as a result of the lapse of time (if any) where the CBRM is exercising its rights herein to either delay a payment pending the Applicant or Owners' compliance with this Agreement, or to terminate this Agreement.

10 DEFAULT AND REMEDIES

10.1 Subject to section 10.3, on the occurrence of a Default under this Agreement, the CBRM shall be entitled to all available remedies to terminate or enforce this Agreement, including, but not limited to:

(a) immediate termination and cessation or delay of the release of a development rebate otherwise payable to the Applicant; and

(b) requiring the Applicant or Owner to immediately repay to the CBRM all or a portion of any development rebates paid to the Applicant or Owner together with interest at the established CBRM Rate.

10.2 A default under this Agreement ("Default") shall be deemed to occur upon the failure of the Applicant or Owner to perform any of the obligations of the Applicant or Owner contained in this Agreement or to comply with all of the terms and conditions contained in this Agreement, including, but not limited to, the following:

(a) failure by the Applicant or Owner to satisfy the minimum requirements as set out in this Agreement and the CDD By-law;

(b) failure by the Applicant or Owner in any material respect, to perform any of the obligations contained in this Agreement;
(c) failure by the Applicant or Owner to pay and keep in good standing all real property taxes with respect to the Property and all other charges against the Property in favour of the CBRM, including but not limited to development charges, special assessments, local improvement charges, sewer and water and utility rates.
(d) the making of an assignment by the Applicant or Owner for the benefit of creditors, or if the Applicant or Owner assigns in bankruptcy or takes advantage of any statute for relief in bankruptcy, moratorium, settlement with creditors, or similar relief of bankrupt or insolvent debtors; receipt of a receiving order against the Applicant or Owner, or if the Applicant or Owner is adjudged bankrupt or insolvent, or if a liquidator or receiver is appointed by reason of any actual or alleged insolvency, or any default of the Applicant or Owner under any mortgage or other obligation, or if the Property or the interest of the Applicant or Owner in the Property is taken or sold by any creditors or under any writ of execution or other like process;
(e) failure by the Applicant or Owner to remain in contact with the CBRM such that the CBRM is unable to contact the Applicant or Owner for a period of time exceeding one (1) year.
(f) any representation or warranty made by the Applicant or Owner in this Agreement or the Development Support Program is incorrect in any material respect.
(g) willful defaults by the Applicant or Owner in the payment of moneys to any contractor, supplier or creditor, who has undertaken the works that are the subject of this Agreement,

10.3 If a Default occurs, the CBRM shall give written notice to the Applicant or Owner specifying the nature of the Default. The Applicant or Owner shall then have sixty (60) days, or such additional time as may be agreed to by the CBRM, acting reasonably, from the receipt of such notice of Default to rectify the Default, during which time all Development rebate payments may, in the CAO's sole discretion, be suspended, provided that if the Default is such that it cannot with due diligence be wholly rectified within sixty (60) days, or such additional period of time as may be agreed to by the CAO, and the Applicant or Owner has commenced and continues diligently working to correct the Default, the Applicant or Owner shall not be deemed to be in default of this Agreement so long as it proceeds with due diligence to rectify the Default. If the Applicant or Owner fails to rectify the Default within the sixty (60) day time period or such additional time as may be agreed to by the CAO, and provided that the Applicant or Owner has not commenced and continued diligently working to correct the subject Default, the CAO shall have the option, in the CAO's sole discretion, to exercise the remedies under Subsection 10.1.

10.4 Wherever in this Agreement the CBRM requires repayment of all or part of any Development rebate and the Applicant or Owner fails to repay as required the unpaid amounts shall be deemed to be a debt owing to the CBRM, and may constitute a lien on the property, together with interest at the CBRM rate.

11 INDEMNITY

11.1 The Applicant or Owner shall indemnify, save, defend and keep harmless from time to time and at all times, the CBRM and its elected officials, officers, employees and agents from and against all claims, actions, causes of action, interest, demands, costs, charges, damages, expenses and loss made by any person arising directly or indirectly:

(a) in respect of any failure by the Applicant or Owner to fulfill its obligations under this Agreement; and

(b) in respect of any loss, damage or injury (including death resulting from injury) to any person or property, however caused, directly or indirectly, resulting or sustained by reason of any act or omission of the Applicant or Owner or any person for whom the Applicant or Owner is in law responsible in connection with any of the purposes set out in this Agreement or the failure by the Applicant or Owner to fulfill its obligations under this Agreement;

This indemnification shall, in respect of any matter arising prior to the termination of this Agreement, remain in force following termination or expiry of this Agreement.

12 ADDITIONAL PROVISIONS

<u>Term</u>

12.1 This Agreement shall remain in effect from the date of its execution by the CBRM to the earlier of:

(a) the Applicant informing the CBRM in writing prior to the first development rebate payment that it has decided not to accept any development rebates;

(b) subject to the provisions of section 10 of this Agreement, the CBRM informing the Applicant or Owner in writing that due to the nonfulfillment of a required condition or due to Default, this Agreement is at an end;

(c) the expiry of the Development Support Program period after 10 years; and

(d) the Applicant informing the CBRM in writing at any point after receiving the first development rebate payment, that it no longer wishes to receive development rebates.

<u>Time of the Essence</u>

12.2 Time shall be of the essence with respect to all covenants, agreements and matters contained in this Agreement.

<u>Extension of Time</u>

12.3 Where a time limit or deadline is provided for under this Agreement, the CAO, acting reasonably, may extend such time limit or deadline without an amendment to this Agreement.

Schedules

12.4 The following Schedules are attached to and form part of this Agreement:
Schedule "A" Example of Development Rebate Calculation
Schedule "B" CDD By-law
Schedule "C" Development Support Program
Schedule "D" List of Development Plans
Schedule "E" Development Rebate Calculation

Survival of Covenants

12.5 Any terms or conditions of this Agreement that require performance by the CBRM or the Applicant or Owner after the expiration or other termination of this Agreement remain enforceable notwithstanding such expiration or other termination of this Agreement for any reason whatsoever.

Notice

12.6 Any notice required to be given by either party to the other shall be given in writing and delivered in person or by facsimile transmission to:

(a) In the case of the CBRM to:
Attn: Marie Walsh, CAO CBRM,
320 Esplanade
Sydney, Nova Scotia
B1P 7B9

(b) In the case of the Applicant to:

(c) In the case of the Owner to:

Notice shall be deemed to have been received on the day of personal delivery or facsimile transmission if such day is a business day and delivery is made prior to 4:00 p.m. and otherwise on the next business day. The parties agree to notify each other immediately, in writing, of any changes of address from those set out above.

Entire Agreement

12.7 This Agreement and the Schedules attached to it constitute the entire Agreement between the parties and there are no agreements collateral to it other than as referred to herein and no representations or warranties, express or implied, written or verbal, statutory or otherwise, other than as expressly set forth or referred to in this Agreement.

Municipal Government Act

12.8 Nothing in this Agreement limits or fetters the CBRM in exercising its statutory jurisdiction under the *Municipal Government Act*, or under any other legislative authority or By-law and in the event that the CBRM decides to grant or deny any request or oppose or appeal any decision made pursuant to any such legislation, such action by the CBRM is not in any manner affected or limited by reason of the CBRM entering into this Agreement.

Governing Law

12.9 This Agreement will be exclusively governed, construed and enforced in accordance with the laws of the Province of Nova Scotia and the Owner agrees to attorn to the jurisdiction of the Province of Nova Scotia.

Waiver and Consent

12.10 No consent or waiver, express or implied, by either party to or of any breach or Default by either party of any or all of its obligations under this Agreement or any amendment of this Agreement will:

(a) be valid unless it is in writing and stated to be a consent or waiver pursuant to this Agreement;
(b) be relied upon as a consent or waiver to or of any other breach or Default of the same or any other obligation;
(c) constitute a general waiver under this Agreement, or
(d) eliminate or modify the need for a specific consent or waiver pursuant to this section in any other instance.

Headings

12.11 The division of this Agreement into articles, sections, subsections and schedules and the insertion of headings are for convenience of reference only and shall not affect the construction or interpretation of this Agreement. The articles, section, subsection and schedule headings in this Agreement are not intended to be full or precise descriptions of the text to which they refer and should not be considered part of this Agreement.

Extended Meanings

12.12 Words expressed in the singular include the plural and vice-versa and words in one gender include all genders.

Severability

12.13 If any provision of this Agreement is invalid, illegal or unenforceable, it shall not affect the validity, legality or enforceability of any other provision of this Agreement.

Further Assurances

12.14 The parties agree that they shall each execute, deliver or cause to be made, done, executed and delivered all such further acts, deeds, assurances and things as may be required or as the other party may reasonably request in order to give full effect to this Agreement.

Force Majeure

12.15 If either party is prevented or delayed from performing any of the obligations on its part to be performed hereunder by reason of an Act of God, strike, labour dispute, lockout, threat of imminent strike, fire, flood, interruption or delay in transportation, war, acts of terrorism, insurrection or mob violence, requirement or regulation of government, or statute, unavoidable casualties, shortage of labour, equipment or material, plant breakdown or failure of operation, equipment or any disabling cause (other than lack of funds), without regard to the foregoing enumeration, beyond the control of the parties which cannot be overcome by the means normally employed in performance, then and in every such event, any such prevention or delay shall not be deemed a breach of this Agreement but performance of any of the said obligations or requirements shall be suspended during such period or disability and the period of all such delays resulting from any such causes shall be excluded in computing the time within which anything required or permitted by either party to be done is to be done hereunder, it being understood and agreed that the time within which anything is done, or made pursuant thereto shall be extended by the total period of all such delays.

<u>Successors and Assigns</u>

12.16 The terms and provisions of this Agreement shall ensure to the benefit of and be binding upon the parties and their respective successors and permitted assigns.

IN WITNESS WHEREOF the parties have executed this Agreement by their duly authorized representatives effective this___________ day of, ___________ 20_____

CAPE BRETON REGIONAL MUNICIPALITY

____

Name: Marie Walsh
Title: CAO

Authorized pursuant to Section 71C and Section 71D of *Municipal Government Act*. 1998, c. 18, s. 1.)

____

Name:
Title:

I have authority to bind the corporation.

SCHEDULE "A"
EXAMPLE OF DEVELOPMENT REBATE CALCULATION
(note: this example is for a ten year phase in period)

A. Pre-Development Base Year Taxable Assessed Value:

	(1)
Base Year	Base Year Taxable
2007	$150,000

B. Post-Development Actual Taxable Assessed Value:

		(2)	(3)
Year	Rebate Year	Actual Taxable Assessed Value	Current Commercial Municipal Tax
1	2008	$350,000	3.78
2	2009	$350,000	3.98
3	2010	$375,000	4.21
4	2011	$375,000	4.52
5	2012	$325,000	4.52
6	2013	$325,000	4.52
7	2014	$325,000	4.51
8	2015	$325,000	4.45
9	2016	$300,000	4.39
10	2017	$300,000	4.31

C. Development Rebates:

	(4)	(5)=(2-1)	(6)=(5x3)	(7)=(6x4)	(8)
Years	Rebate %	Rebate Eligible Assessment	Rebate Eligible Taxes	Rebate Amount $	Cumulative % Payable
1	90	$200,000	$7,560.00	$6,804.00	90
2	80	$200,000	$7,960.00	$6,368.00	85
3	70	$225,000	$9,472.50	$6,630.75	80
4	60	$225,000	$10,170.00	$6,102.00	75
5	50	$175,000	$7,910.00	$3,955.00	70*
6	50	$175,000	$7,910.00	$3,955.00	67
7	40	$175,000	$7,892.50	$3,157.00	63
8	30	$175,000	$7,787.50	$2,336.25	59
9	20	$150,000	$6,585.00	$1,317.00	54*
10	10	$150,000	$6,465.00	$ 646.50	50*
Totals (9) & (10):		$79,712.50	$41,271.50		
Re-calculate:		50%	$1,415.25		
Total Allowable Rebate:		$39,856.20	$39,856.25		

* Reset calculated in Year Five (5) and Year Nine (9) to identify any over/underpayment of Rebate. Total Allowable Development Rebates over the program period cannot exceed 50%.

SCHEDULE "B"
CDD By-law (By-law No. ____)

SCHEDULE "C"
DEVELOPMENT SUPPORT PROGRAM

SCHEDULE "D"
LIST OF DEVELOPMENT PLANS & DRAWINGS

SCHEDULE "E"
DEVELOPMENT REBATE CALCULATION
(note: this example is for a ten year phase in period)

Address: Property Identification No.:

A. Pre-Development Base Year Taxable Assessed Value:

	(1)
Base Year	Base Year Taxable

B. Post-Development Actual Taxable Assessed Value:

		(2)	(3)
Year	Rebate Year	Actual Taxable Assessed Value	Current Commercial Municipal Tax
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			

C. Development Rebates:

	(4)	(5)=(2-1)	(6)=(5x3)	(7)=(6x4)	(8)
Years	Rebate %	Rebate Eligible Assessment	Rebate Eligible Taxes	Rebate Amount $	Cumulative % Payable
1	90				90
2	80				85
3	70				80
4	60				75
5	50				70*
6	50				67
7	40				63
8	30				59
9	20				54*
10	10				50*
Totals (9) & (10):					
Re-calculate:		50%			
Total Allowable Rebate:					

* Reset calculated in Year Five (5) and Year Nine (9) to identify any over/underpayment of Rebate. Total Allowable Development Rebates over the program period cannot exceed 50%.

Framework for Managing Flood Prone Areas in CBRM:

Mr. Matt Viva, Manager of Waste Water, provided background information on storm water management in CBRM and the efforts that were taken over the last year to better understand watersheds and how they react in different precipitation events. Mr. Viva noted that although today's presentation is on the Sydney Watershed, work is being conducted in all major watersheds around the Municipality to identify risks and better understand how to manage the risk within each watershed. CBRM was successful in a funding application through the Nova Scotia Flood Risk Infrastructure Investment Program and received $100,000 to help pay for a Flood Risk investigation to study the Sydney Wash Brook watershed.

Mr. Viva introduced Mr. Alexander Wilson, Senior Water Resources Engineer at CBCL.

Mr. Alexander Wilson provided a presentation and overview of the National Disaster Mitigation Program (NDMP) Framework for Managing Flood Prone Areas in Cape Breton Regional Municipality which included:

- Overall Steps to Managing Flood Risk
- Wash Brook Watershed
- Wash Brook Watershed Flood Management
- Wash Brook Watershed Examples
- Wash Brook - What Can Be Done to Mitigate Flooding?
- Possible Structural Measures Currently Being Reviewed for Wash Brook Watershed
- Floodwater Mitigation Measures Evaluation
- Next Steps for Wash Brook Watershed Floodwater Mitigation
- Implementation of Structural Floodwater Mitigation Measures

After the presentation, Council discussed the following:

- Larger Pipe Sizes
- Trails in Flood Areas
- Climate Change/Sea Level Rising
- Railway Track located behind grocery store on Prince Street
- Non-Development Zones
- Watershed Improvements
- No Guarantees with any mitigation option
- Community Meeting to educate the public

After discussion, it was **agreed** that a public session be coordinated to provide CBCL's full report and power point on *Managing Flood Prone Areas in the CBRM.* The session is to be held at Centre 200 and will include a Q & A for the public.

Cape Breton Regional Municipality

ISSUE PAPER

July 10th, 2018

To: Mayor and Council

Re: Flood Mitigation Structures – Wash Brook Watershed

Background:

On Friday June 15th, CBRM received the Final Report from our consultant on the findings of the Wash Brook Flood Water Containment and Intensity Mitigation Project. The objective of this assignment was to determine the level of flood risk within the watershed and to identify and evaluate floodwater mitigation measures.

Using a comprehensive hydraulic model developed by CBCL, numerous structural mitigation measures were analyzed to determine their effectiveness in various rain events. Of the potential mitigation measures identified, option number 15 appears to have the most significant impact on flood line reduction resulting in the highest protection of public and private infrastructure in the upper and middle areas of the Wash Brook watershed. This option includes flow control structures at Mud Lake and Gilholmes Lake as well as floodwater detention in the Baille Ard Nature Trails area.

On May 29th, CBCLs Alexander Wilson presented these findings to Council, which were also displayed at a public information session held on June 15th at C200. This session allowed CBRM to share information and for the public to express their concerns regarding flood risks in the Wash Brook watershed and to provide input in terms of public spending on structural mitigations. Concerns were raised about the impact Option 15 could have on the Baille Ard Nature Trails but the consensus amongst the residents that attended that day was in favor of CBRM spending public money on option number 15.

Due to the Provincial (FRIIP) funding application deadline of April 26th, the 2018-19 capital budget included $500,000 for the construction of structural mitigations identified in the Wash Brook study. The NS Department of Municipal Affairs released a statement on June 22nd that CBRM will receive $217,500 to fund the construction of a portion of option 15, specifically the flow control structure at Mud Lake. The remaining components of option 15 would be constructed in a phased approach contingent upon receiving additional funding through a suitable funding program, such as: The 2018 *Investing in Canada Plan*, designed specifically for public infrastructure or the *Disaster Mitigation & Adaptation Funding* program (DMAF). To qualify for DMAF, projects must have a minimum cost of $20M. To meet this threshold, CBRM would need to partner with other municipalities to submit a province wide Expression of Interest (EOI) Application by 10:00PM on July 31st, 2018.

Recommendation:

That council passes a motion directing staff to proceed with a multi-year phased approach to install option number fifteen (15) from the CBCL Wash Brook Floodwater Containment and Intensity Mitigation Project Report.

To fully complete option number 15, project delivery including timelines, estimated costs and funding programs (if known) is summarized below:

1. **Mud Lake flow control device $473,000: Provincial Flood Risk Infrastructure Investment Program (50/50) – Year 1.**

2. **Gilholmes Lake flow control device $128,498: Future funding program – Years 2 to 5.**

3. **Retention Pond #5B $3,507,184: Future funding program – Years 2 to 5.**

Wayne MacDonald, P.Eng
Director, Engineering & Public Works

Report on Third Call for Expressions of Interest - Citizen Representatives on Committees:

Motion:
Moved by Councillor Coombes, seconded by Councillor Gillespie, approval of the recommendations from the June 26, 2018 In Camera Council meeting for the nomination of citizens to the following Committees:

- Diversity Committee: two citizens (one from the Disability Community and one from Cape Breton University);
- Port of Sydney Development Corporation: one citizen with expertise in marketing;

and that the names of the successful candidates be publicly released at a future open Council meeting once the citizens have accepted the positions and any required background checks have been completed.
Motion Carried.

CBRM

Clerk's Office

M·E·M·O

320 Esplanade | Sydney, Nova Scotia, B1P 7B9 | 902-563-5010

To: Mayor Cecil P. Clarke & Members of Council

From: Deborah Campbell Ryan, Municipal Clerk

Date: July 5, 2018

Subject: Meeting Dates & Times – Regular Monthly Council & General Committee

During the discussion on the amendments to RC3 Meetings Policy at the May 29th Council meeting, Council asked that the issue of the date of the regular monthly Council meeting be included on the July 10th Council agenda. (see excerpt and current RC3 Policy attached)

Last Fall, Council agreed to reschedule the regular monthly Council meetings to the <u>last</u> Tuesday of each month; and that on the first Tuesday and Wednesday of each month, General Committee and General Committee on Planning and Economic Development will take place in the evening. The intent was to allow sufficient time for follow-up and time for other work of Council. It was noted at that time if the meeting schedule did not work out, Council meetings could revert back to the third Tuesday of each month.

While staff will work within any schedule directed by Council, in my opinion the regular monthly meetings of Council should revert to the third Tuesday of the month. The main reason is that it provides more time for Council and staff to prepare for the General Committee meetings to be held during the first week of the month.

With respect to the start time for the regular monthly meetings of the General Committee and General Committee on Planning and Economic Development, in my opinion the evening meetings do not provide sufficient time for Council members to fully vet agenda issues that, for the most part, they are seeing for the first time. Additionally we are incurring increased overtime costs for all unionized staff required to attend. Therefore in my opinion those meetings should be scheduled during regular business hours. Given the work schedules of several members of Council, it may be preferable to set the start time for the General Committee meetings in the early afternoon.

<u>Staff Recommendation:</u>

That Council pass a motion directing that the regular monthly meetings of Council revert to the third Tuesday of the month; and that the regular monthly meetings of the General Committee and General Committee on Planning and Economic Development be scheduled to commence at 1:30 p.m. on the first Tuesday and Wednesday of the month respectively.

ORIGINAL SIGNED BY

Deborah Campbell Ryan, Municipal Clerk

Attachments

RC3 Meetings Policy - Proposed Amendments:

Motion:
Moved by Councillor MacLeod, seconded by Councillor Bruckschwaiger, to amend the RC3 Meetings Policy to state that the regular monthly meetings of CBRM Council are between the hours of 6:00 p.m. and 10:00 p.m., subject to the decision of Council to go beyond the adjournment time to conclude regular agenda items.

Discussion:
In response to a question,. the Municipal Clerk advised that the issue of the date of the regular monthly Council meetings will be on the agenda at the July meeting of Council.

Motion Carried.

CAPE BRETON REGIONAL MUNICIPALITY

Resolution RC3

MEETINGS POLICY

Purpose:

This Resolution was composed to set the day and time for Regular Monthly Meetings of the Council of the Cape Breton Regional Municipality.

The Resolution known as "RC3 – Meetings" was offered originally at the August 1, 1995 inaugural meeting of Council and read as follows:

WHEREAS it has been discussed at length that Tuesday is the consensus for a monthly meeting of Regional Council;

AND WHEREAS the third Tuesday would be the preferred time, between the hours of 6:00 p.m. and 10:00 p.m., subject to the decision of Council to go beyond the adjournment time to conclude regular agenda items.

Regularly moved and seconded . . .

Approved by Council:	**August 1, 1995**
Amendment to change:	**7:00 p.m. to 6:00 p.m.** **CBRM Council: November 18, 2003.**
Amendment to change:	**Adjournment time from 10:00 p.m. to 9:00 p.m.** **CBRM Council: March 11, 2005**
Amendment to change:	**Adjournment time from 9:00 p.m. to 10:00 p.m.** **CBRM Council: June 26, 2018**

CBRM *A Community of Communities*

Issue Paper

TO: **CBRM Council**

July 2018

RE: Federal Land Parcel Transfer (Connaught Avenue Glace Bay)

Background

The Federal Government has a plan in place to divest itself of its surplus properties throughout CBRM.

Issue

As part of this ongoing divestiture plan, Public Works and Government Services Canada (PWGSC) received an offer to purchase a parcel of land at the corner of Connaught Ave - McIntyre Lane in Glace Bay. Before PWGSC continued with the sale they contacted CBRM Engineering and Public Works Departments regarding a drainage ditch within the property and if it is required as part of the storm water drainage system for this area.

Investigation

Public Works reviewed the request and determined that this ditch is a fundamental part of the storm water drainage system for this area. CBRM corresponded with PWGSC our requirement to obtain the drainage ditch and PWGSC sub-divided Parcel 2017-6 (PID 15885379) on the corresponding plan.

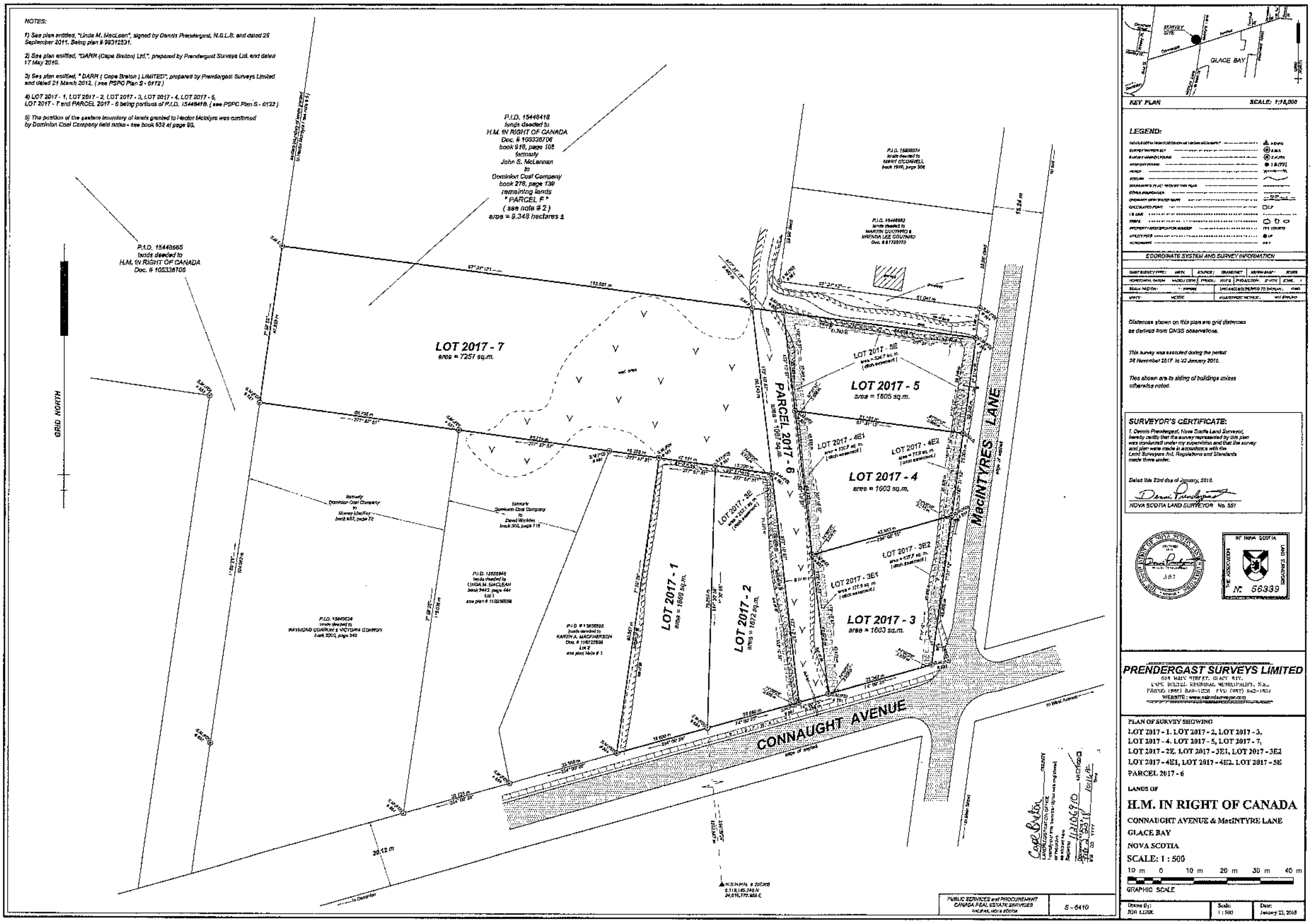
The federal government is offering to transfer the parcel to CBRM so that this vital part of infrastructure can remain in public ownership and continue to be maintained as part of the storm drainage system.

Recommendation

We recommend that Council accept the transfer of Parcel 2017-6 (PID 15885379) from PWGSC to CBRM for storm water drainage purposes.

Signed:

Robert Nearing
Manager, Public Works East


NOTES:
1) See plan entitled, "Linda M. MacLean", signed by Dennis Prendergast, N.S.L.S. and dated 26 September 2011. Being plan # 99312531.
2) See plan entitled, "DARR (Cape Breton) Ltd.", prepared by Prendergast Surveys Ltd. and dated 17 May 2010.
3) See plan entitled, "DARR (Cape Breton) LIMITED", prepared by Prendergast Surveys Limited and dated 21 March 2012. (see PSPC Plan S - 6172)
4) LOT 2017 - 1, LOT 2017 - 2, LOT 2017 - 3, LOT 2017 - 4, LOT 2017 - 5, LOT 2017 - 7 and PARCEL 2017 - 6 being portions of P.I.D. 15446418. (see PSPC Plan S - 6122)
5) The position of the eastern boundary of lands granted to Hector McIntyre was confirmed by Dominion Coal Company field notes - see book 652 at page 90.
GRID NORTH
P.I.D. 15446418
lands deeded to
H.M. IN RIGHT OF CANADA
Doc. # 105338706
book 918, page 105
formerly
John S. McLennan
to
Dominion Coal Company
book 278, page 139
remaining lands
" PARCEL F "
(see note # 2)
area = 9.348 hectares ±
P.I.D. 15446665
lands deeded to
H.M. IN RIGHT OF CANADA
Doc. # 105338705
LOT 2017 - 7
area = 7257 sq.m.
PARCEL 2017 - 6
area = 1087 sq.m.
LOT 2017 - 5
area = 1605 sq.m.
LOT 2017 - 5E
LOT 2017 - 4
area = 1603 sq.m.
LOT 2017 - 4E1
LOT 2017 - 4E2
LOT 2017 - 3
area = 1603 sq.m.
LOT 2017 - 3E1
LOT 2017 - 3E2
LOT 2017 - 2
area = 1672 sq.m.
LOT 2017 - 2E
LOT 2017 - 1
area = 1869 sq.m.
MacINTYRES LANE
CONNAUGHT AVENUE
KEY PLAN
SCALE: 1:10,000
GLACE BAY
SURVEY SITE
LEGEND:
COORDINATE SYSTEM AND SURVEY INFORMATION
Distances shown on this plan are grid distances as derived from GNSS observations.
This survey was executed during the period 28 November 2017 to 23 January 2018.
Ties shown are to siding of buildings unless otherwise noted.
SURVEYOR'S CERTIFICATE:
I, Dennis Prendergast, Nova Scotia Land Surveyor, hereby certify that the survey represented by this plan was conducted under my supervision and that the survey and plan were made in accordance with the Land Surveyors Act, Regulations and Standards made there under.
Dated this 23rd day of January, 2018.
NOVA SCOTIA LAND SURVEYOR No. 551
No. 56339
PRENDERGAST SURVEYS LIMITED
WEBSITE : www.nslandsurveyor.com
PLAN OF SURVEY SHOWING
LOT 2017 - 1, LOT 2017 - 2, LOT 2017 - 3,
LOT 2017 - 4, LOT 2017 - 5, LOT 2017 - 7,
LOT 2017 - 2E, LOT 2017 - 3E1, LOT 2017 - 3E2
LOT 2017 - 4E1, LOT 2017 - 4E2, LOT 2017 - 5E
PARCEL 2017 - 6
LANDS OF
H.M. IN RIGHT OF CANADA
CONNAUGHT AVENUE & MacINTYRE LANE
GLACE BAY
NOVA SCOTIA
SCALE: 1 : 500
10 m 0 10 m 20 m 30 m 40 m
GRAPHIC SCALE
Drawn By:
Scale:
1 : 500
Date:
January 23, 2018
PUBLIC SERVICES and PROCUREMENT
CANADA REAL ESTATE SERVICES
S - 6410

Form 28

Purpose: to record certain types of non-enabling documents in a parcel register

For Office Use

Cape Breton COUNTY
LAND REGISTRATION OFFICE
I certify that this document/plan was registered or recorded as shown here.
Registrar 112106910 LR ☐ ROD ☐
Document # / Plan #
Feb 2 2018 10:16AC
MM DD YYYY Time

Registration district: Cape Breton

Submitter's user number: 9585

Submitter's name: R. Alex Mills

The attached plan/document relates to the following parcels registered under the *Land Registration Act*

PID	15448418
PID	

(Expand box for additional PIDs.)

Municipal file number or land registration file number *(insert file number used when PIDs were originally assigned during pre-approval):* *N/A - Exempt under MGA*

This form is submitted to record the following non-enabling instrument in the above-noted parcel register(s) *(select one)*:

X plan
☐ boundary line agreement
☐ instrument of subdivision
☐ statutory declaration regarding de facto consolidation
☐ condominium declaration
☐ initial condominium bylaws
☐ condominium plan
☐ repeal of subdivision
☐ termination of condominium
☐ other *(specify)* ______

And in the matter of registered owner *(insert name)* *Her Majesty the Queen in Right of Canada – Dept. of PWGS*

Note: An amending Parcel Description Certification Application may be required.

Dated at Halifax, in the County of Halifax, Province of Nova Scotia, January 25, 2018.

ORIGINAL SIGNED BY

Signature of applicant/municipal official/owner/agent

Name: R. Alex Mills

Address: 1713 Bedford Row

Phone: 902-496-5611

E-mail: Alex.mills@pwgsc.gc.ca

Fax: 902-496-5474

May 4, 2009

CBRM

A Community of Communities

TO: **CBRM General Committee of Council**

FROM: **Allan Clarke**

SUBJECT: **Roman Catholic Episcopal Lands**

DATE: **June 18 , 2018**

Introduction

Approximately in or around the late 70's to early 1980's the former Town through the recreation director made an agreement with the Holy Cross Roman Catholic Church at the time, to reclaim land by infilling a swampy area. The local Priest has requested the Municipality consider taking ownership to relieve the church of any responsibility.

This agreement would allow the Town of Glace Bay to infilled the area and be developed over a number of years. There was no formal Legal transfer or agreement made at that time. It has been developed and used as a soccer pitch, walking track as well as a basketball court. The Parks Department does acknowledge it's been continuously maintained by CBRM as a recreation space and it is recommended to continue to be used in the Recreation Master Plan.

The land encompasses two (2) parcels 15419286 and 15419112, which are well maintained and well used as part of the community.

Recommendation

Parks staff recommends that Council allow the said parcels to be conveyed to the Cape Breton Regional Municipality from the Roman Catholic Episcopal Corp for $1.00 and to continue to use the site as full Parks and Recreation area. If Parks or Recreation cease or stop using the said parcels then the said lands would be conveyed back from The Cape Breton Regional Municipality to the Roman Catholic Episcopal Corp for $1.00.

Submitted By: Allan Clarke

Allan Clarke
Manager, Building & Parks

Cape Breton Regional Municipalit

CBRM Parcel Fact Sheet

Date: N

Page#:

PID: 15419112 **Area:** 2.5 A **Status:** Active

Date Updated

OWNER NAME(S)
ROMAN CATHOLIC EPISCOPAL CORP

LOCATION ADDRESS	1
DINN AVENUE, GLACE BAY	

MAILING ADDRESS
23 DOMINION ST, GLACE BAY, NS, B1A3M7

ZONE NAME
Residential Urban C Zone

Documents:

BOOK	PAGE	INSTRUMENT #	INSTRUMENT
		101864602	FLOATING CHARGE DEBENTURE
		94430031	FLOATING CHARGE DEBENTURE

Assessment Info:

Assmt#	Location Description
00694886	DINN AVE GLACE BAY LAND

Owner Name(s)	Owner Address
ROMAN CATHOLIC EPISCOPAL CORP	23 DOMINION ST, GLACE BAY NS B1A 3M7
PARISH HOLY CROSS (C/O)	23 DOMINION ST, GLACE BAY NS B1A 3M7

Legislative Code	Market Value	Capped Value	# Acr
Resource General	$4,900.00	$0.00	0

CBRM Parcel Fact Sheet

Date: N

Page#:

PID: 15419286 **Area:** 2 A **Status:** Active

Date Updated

OWNER NAME(S)
ROMAN CATHOLIC EPISCOPAL CORP

LOCATION ADDRESS
DAWE AVENUE, GLACE BAY

MAILING ADDRESS
23 DOMINION ST, GLACE BAY, NS, B1A3M7

ZONE NAME
Residential Urban C Zone

Documents:

BOOK	PAGE	INSTRUMENT #	INSTRUMENT
		101864602	FLOATING CHARGE DEBENTURE
		94430031	FLOATING CHARGE DEBENTURE

Assessment Info:

Asmt#	Location Description
00694916	DAWE AVE GLACE BAY LAND

Owner Name(s)	Owner Address
ROMAN CATHOLIC EPISCOPAL CORP	23 DOMINION ST, GLACE BAY NS B1A 3M7
PARISH HOLY CROSS (C/O)	23 DOMINION ST, GLACE BAY NS B1A 3M7

Legislative Code	Market Value	Capped Value	# Acr
Residential	$33,200.00	$0.00	0

CBRM A Community of Communities

TO: **CBRM General Committee of Council**

FROM: **Malcolm Gillis**

SUBJECT: **ASSIGNING CIVIC ADDRESSES FOR DEVELOPMENT COMPLEX' ON A SINGLE LOT**

DATE:

Introduction:

Assigning civic addresses for new developments is the responsibility of the Planning and Development Department. The pertinent policy document is the Civic Addressing Policy. Normally the Policy advocates that the civic address be assigned using the public street/road the lot parcel to be developed fronts along. However, when a complex of developments is proposed for a single lot parcel (e.g. an apartment building complex) it can be impossible to assign the necessary number of civic addresses without changing the number of civic addresses further up the public street/road because there is not enough capacity to add new numbers within the range of existing numbers.

The practice to address this problem has been to assign a name for the private driveway servicing the complex. However, the suffix used has not been consistent and, depending what is used, has led to assumptions the driveway is a public Street. The suffix in a public street/road name is the 2^{nd} word used (e.g. Street in the street name Commercial Street, or Avenue in the name Whitney Avenue).

Planning and Development Department staff is advocating that the Civic Addressing Policy be amended to direct that, whenever a private driveway to service a development complex on the same lot parcel is to be used to assign civic addresses, the suffix, or second word, in the name should be standardized to indicate it is not a public street/road. The suffix name staff is recommending be used is "Estate". The definition of the word "estate" implies private property under one ownership. We believe the use of this word makes it clear the service driveway is not a public street/road.

Recommendation:

To implement this Policy change it is staff's recommendation the following amendments be inserted into the Civic Addressing Policy:

A new provision should be inserted in Schedule "A" immediately after A.14 to read as follows ...

A14. When a development complex (e.g. an apartment building complex) is proposed for a single lot, the Civic Address Coordinator may assign a name to the private driveway using the suffix Estate.

Table 1 of Schedule A needs to be amended by adding the word Estate with an asterisk at its end in the column under the heading "Acceptable Suffix" and by including the following statement under that Table:
* the suffix "Estate" is only to be used for a private driveway servicing a development complex all of which is on the same lot parcel.

Submitted by:

Malcolm Gillis
Director of the Planning and Development Department

CBRM Civic Addressing Policy

Approved by CBRM Council
June 26, 2007

Amended:
October 15, 2013
February 17, 2015
March 15, 2016
September 19, 2017

TABLE OF CONTENTS

Preamble

1. Accurate civic addressing is essential to the Municipality not only for proper functioning of the emergency response system (E-911) but also to ensure that tax and water billing, voter registration, building permit administration, and other municipal responsibilities are carried out in a timely, efficient and cost effective manner. The purpose of this policy is to ensure that civic addressing in the CBRM meets the highest possible standards. Each civic address has three components:
    - A unique community name with clearly defined boundaries
    - A street name which is unique within the community and which may be part or all of a street within a defined address range
    - A unique civic number, within the unique street address range, on the unique street, within the unique community

Street Names

2. Official street names for all streets and roads in the Cape Breton Regional Municipality shall appear in the CBRM road centreline file. Where a conflict exists between the CBRM dataset and another database, the CBRM database shall prevail. The CBRM centreline file may include trunk and route numbers assigned by the Nova Scotia Department of Transportation and Public Works as an alias in addition to the official street name.

Naming New Streets and Renaming Existing Streets

3. The naming of new streets and of any previously unnamed existing streets and any changes to existing street names shall comply with the procedures and criteria for Street Naming found in Schedule A.

Numbering

4. Civic numbers shall be assigned by the Civic Addressing Coordinator in accordance with the Civic Numbering Guidelines found in Schedule B.

Re-numbering

5. The Civic Addressing Coordinator may initiate renumbering of a structure or of structures where existing numbering is invalid or creates confusion.

6. When considering the renumbering of all or part of a street, the Civic Addressing Coordinator shall choose a solution that addresses public safety concerns and minimizes the disruption to the affected residents and property owners.

7. Numbering changes are discouraged where there is no public safety issue involved.

8. All numbers assigned in accordance with Policies 5 and 6 shall conform with the Civic Numbering Guidelines in Schedule A.

9. Decisions of the Civic Addressing Coordinator shall be final.

Community Renaming\Redelineation

10. Community boundaries are intended to be very stable over time and as a result changes in community boundaries are discouraged. Any change in community boundaries, including the elimination of communities or the creation of new communities, shall be subject to approval by the CBRM Council, unless the change does not involve any properties with a civic address. Communities affected by changes in community boundaries shall be informed, and consulted before, during and after the process.

11. Notwithstanding Policy 10, the Civic Addressing Coordinator shall ensure that where a road is built or extended across a community boundary and the sole access is through a single community, the boundary of the latter community shall be redelineated to include the street and all lots accessing it as shown in a Final Plan of Subdivision. In such cases the decision of the Civic Addressing Coordinator shall be final and approval by the Council shall not be required.

Notification

12. The Civic Addressing Coordinator shall be responsible for notifying property owners and occupants of civic address changes, as specified in the Civic Addressing Bylaw. The Civic Addressing Coordinator shall also ensure that the following departments or agencies are notified of all civic address changes:
    - CBRM Finance
    - CBRM Engineering and Public Works
    - CBRM Water Utility
    - CBRM Communications Centre
    - CBRM Citizen Service Centre Supervisor
    - CBRM Fire Services
    - Nova Scotia Land Information Centre
    - Nova Scotia Assessment officials
    - Nova Scotia E911 officials
    - Canada Post

Interpretation of Policy

13. When neccessary, the Civic Addressing Coordinator may use the *Nova Scotia Civic Address Users Guide*, and any similar publications that may be published in the future, to assist with interpretation of this policy.

Application of Policy

14. For clarification purposes, it is recognized that this policy does not apply to lands within the Eskasoni First Nation reserve or to lands within the Membertou First Nation reserve. However, it is the intent of CBRM Council that CBRM officials will cooperate to the greatest extent possible with First Nations officials on civic addressing matters to the benefit of all residents.

Schedule A

Street Naming

General Principles

- simplicity and logic
- minimization of error in emergency response situations
- uniformity and consistency throughout the region to the greatest extent possible
- ability to incorporate mechanisms for continuing review
- coordination with the civic addressing system
- coordination with the regional Geographic Information System
- coordination with Canada Post

The following matters are included in this Schedule:

- the CBRM centreline file
- procedures for the review and approval of new road names
- procedures for the changing or confirmation of existing road names
- steps to be followed upon approval of new street names
- street signage
- community identification signage

CBRM centreline file

A1. The Planning Department will maintain a CBRM centreline file for the region; in cases where there is a dispute over the proper name of a road or the spelling of the name the CBRM centreline file will prevail.

A2. All roads (municipal, provincial, and private) will be included in the centreline file.

A3. Roads will be identified in the centreline file based on the community within which they are located.

A4. The Planning Department will be responsible for the maintenance and updating of the centreline file.

Assigning names for new streets and existing unnamed streets

A5. There shall be no duplication of names in the CBRM.

A6. There shall be no similar sounding names, ie., "MacDonald" and "MacDonnell".

A7. If the above conditions are satisfied, the developer of the street may choose the name providing that it is consistent with all other policies in this Schedule.

A8. Should there not be a name forwarded by a developer, the Civic Addressing Coordinator will select one suitable for the community from a pool of possible road names to be compiled from the names of CBRM residents who lost their lives serving in the Canadian Armed Forces or while serving as an emergency response official; for some communities, pools of names may be developed based on other criteria.

A9. Where a new road is a continuation of an existing road, the new road will be given the same name as the existing road wherever possible; where a new road is not a continuation of an existing road different names must be used.

A10. Suffixes to be used are listed in Table One.

A11. Road names, including unabbreviated suffixes, shall have no more than 24 characters.

A12. Use of the word "extension" in a name is prohibited, and use of any word commonly considered vulgar, racist or sexist is prohibited. The Civic Addressing Coordinator may seek the advice of the CBRM Diversity Committee in determining the suitability of words proposed to be used in street names.

A13. The decision of the Civic Addressing Coordinator shall be final, EXCEPT where a new public street is created by means other than by plan of subdivision. In the latter case the Civic Addressing Coordinator shall forward a recommendation to the General Committee for approval.

A.14 When a development complex (e.g. an apartment building complex) is proposed for a single lot, the Civic Address Coordinator may assign a name to the private driveway using the suffix Estate.

Renaming of existing streets and roads

A15. Renaming of existing streets shall be discouraged unless the renaming will reduce the likelihood of confusion in the event of an emergency.

A16. There shall be no similar sounding names, ie., "MacDonald" and "MacDonnell" within a community or adjacent communities. Similar sounding names should be avoided altogether if possible.

A17. Where the road to be renamed is the continuation of another road the same name should apply wherever possible; applying different names to different sections of the same road is discouraged. Where the road to be renamed is not a continuation of another road the two roads should have different names.

A18. Road renamings are subject to the approval of the General Committee and may be initiated by the Civic Addressing Coordinator, the General Committee, or by residents of affected properties.

A19. New names may be suggested by residents providing that any suggested name complies with all other policies in this Schedule; if no name is suggested, the Committee will select one based on the same criteria as new streets.

A20. Renamings to take place only following a public meeting in the affected area; notice of the meeting to be circulated beforehand to residents, municipal councillor, and in the case of roads maintained by the Province, the Department of Transportation and Public Works.

A21. Renamings should reduce the likelihood of confusion or error in the event of an emergency

A22. Confirmations of existing names (where confusion exists) will follow the same procedure as a renaming.

A23. Suffixes to be used are listed in Table One. Where an existing street has a suffix not found in Table One, it may be used in the CBRM centreline file but shall not be abbreviated.

A24. Road names, including unabbreviated suffixes, shall have no more than 24 characters.

A25. Suffix changes alone will not require public meeting.

A26. Use of the word "extension" in a name is prohibited, and use of any word commonly considered vulgar, racist or sexist is prohibited. The Civic Addressing Coordinator may seek the advice of the CBRM Diversity Committee in determining the suitability of words proposed to be used in street names.

A27. Where there are two unconnected sections of street with the same name, the section of street with the fewest addresses will be renamed.

A28. The decision of the General Committee shall be final.

A29. When considering renaming a public street or private road, the General Committee shall choose a solution that addresses public safety concerns and shall also have regard for the following:
(a.) the potential confusion created for emergency and other municipal services, commercial delivery services, and the travelling public by renaming the street;
(b.) the number of residential units affected and potential costs to residents\owners;
(c.) the number and type of businesses affected and potential costs to owners\occupiers;
(d.) the costs of replacing street and traffic signs; and
(e.) the historical significance, if any, of the existing street name.

Procedure upon approval of new names

A30. Notification of the new name shall be sent to E911 officials, Canada Post, Nova Scotia Geomatics Centre, Councillor for the affected area, CBRM fire and police officials, and CBRM Public Works (CBRM and private roads) or NSDOT (for provincial roads). In the case of Canada Post and 911 officials, the written notification shall include a revised civic addressing scheme if applicable.

A31. The new name shall be added to CBRM centreline file; old name shall be deleted if applicable.

A32. CBRM GIS shall be updated with the street in question identified by its new name.

A33. Required signage shall be erected

A34. The Civic Addressing Coordinator shall be responsible for ensuring that all of the above tasks are completed in a timely manner

Signage for streets and roads

A35. Every intersection shall have signs identifying all streets which appear in the CBRM CBRM centreline file. Exceptions to this rule are as follows:
(a) The Area Manager for CBRM Public Works may waive the requirement where a collector street intersects a number of minor streets in close proximity to each other. In these cases a street sign for the collector street shall not be required at every intersection.
(b) Streets or roads that are located on lands owned by the Government of Canada or an agency thereof are not required to be identified with street signage as outlined in this policy unless the street was maintained by a former town or city prior to 1995 and is currently maintained by the CBRM, in which case it shall be treated for signage purposes as if owned by the CBRM. For other federal streets or roads signage shall be at the discretion of the appropriate federal department or agency, although Council, through this policy, encourages the installation of signage consistent with this policy to the greatest extent possible.

A36. Signs for all CBRM streets, private streets and any other streets not owned by the provincial government will be erected by CBRM Public Works at the expense of CBRM.
This shall include the installation and maintenance of signs on private property where necessary. Roads owned by the Province shall have signs erected by the Nova Scotia Department of Transportation and Public Works.

A37. All signs shall display the correct spelling and suffix, as shown in the CBRM centreline file. If necessary, Public Works Staff shall check with the Civic Addressing Coordinator to confirm the name and verify the correct spelling and suffix. Streets existing prior to the adoption of this policy may have a sign displaying a suffix not shown in Table One or no suffix at all (for example, Esplanade).

A38. Street suffixes may be abbreviated as shown in the Table One "Street Suffixes". Any sufixes not shown in Table One may be displayed on signs but must be unabbreviated.

A39. Where a street has been named after a veteran of the Canadian Armed Forces a poppy may be added to the sign.

A40. (a) All street signs for roads owned by CBRM shall display reflective white letters on a reflective green background. The size and font of the lettering on the signs shall be standardized throughout the CBRM. In order to clarify that the road is owned by CBRM, the abbreviation "CBRM" shall appear in very small letters in the lower right hand corner of the sign.

(b) All street signs for roads owned by the Province of Nova Scotia shall use a design and colour scheme approved by the Province.

(c) All other street signs shall use black lettering on a white background.

(d) Legibility of the signs to motorists and pedestrians at night or in adverse weather shall be the most important consideration in the design and construction of all street signs.

A41. Variations from the standards identified in A39(a) and A39(c) shall be permitted on request for specific business districts, neighbourhoods or communities, providing that the cost of designing and constructing the signage for such a district is borne by the organization making the request, and providing that the Civic Addressing Coordinator approves the design in accordance with all other relevant CBRM civic addressing policies. These non-standard signs shall be erected by CBRM Public Works.

Community Identification Signage

A42. Community signs shall be erected at the entrance to each community at the community boundary. Each community shall have at least one sign, and there may be additional signs erected wherever major roads cross a community boundary. All community signs shall incorporate the official name of the community as approved by CBRM Council.

A43. (a) Community signs may include words other than the official name, providing that the official name is larger than any other words (other than the translation of the official name into any other language). Any additional wording must be approved by the Civic Addressing Coordinator.

(b) Community signs may be bilingual (for example, English/Gaelic or English/Mi'kmaq), if approved by General Committee, providing that one of the languages used is English.

(c) Where a translation of an official community name appears on the sign, the official

name must be closer to the top of the sign than the translation, and must be larger or the same size as the translation.

(e) Easy recognition of the community's official name by motorists shall be the priority when a sign is to be erected which incorporates words other than the official name.

A44. Community signs may be erected by CBRM Public Works or, along roads owned and maintained by the Province, by the Nova Scotia Department of Transportation and Public Works.

Table One: Street Suffixes

Acceptable Suffix	Abbreviation
CONNECTOR	CONNECTOR
STREET	ST
CLOSE	CLOSE
WAY	WAY
BOULEVARD	BLVD
ROAD	RD
HEIGHTS	HTS
CRESCENT	CRES
COURT	CRT
DRIVE	DR
LANE	LN
PLACE	PL
HIGHWAY	HWY
AVENUE	AVE
ESTATE*	EST

* the suffix "Estate" is only to be used for a private driveway servicing a development complex all of which is on the same lot parcel.

Schedule B

Civic Numbering Guidelines

General Principles

Sequentiality - numbering should generally start from the lowest numbered intersection and numbers should be assigned in ascending order.

Uniformity - numbers should be proportionately spaced along the entire length of a street to help in finding the general location of structures.

Uniqueness - each individual dwelling unit or commercial\industrial establishment having its own external entrance should have its own whole civic number.

Guidelines

General

B1. Civic numbers shall be assigned every twenty (20) feet of frontage along new public streets and private roads. Along existing streets where a civic addressing scheme is already in place a higher interval between numbers may be used providing the interval is no greater than thirty (30) feet. In areas where structures are located unusually close together the interval may be reduced to less than 20 ft. if necessary.

B2. Even numbers shall be on the right hand side and odd numbers on the left hand side of street in ascending order from the numbering origin including on culs-de-sac and other dead end streets.

B3. Where lot frontage is more than twenty (20) feet, a number shall in most cases be assigned to correspond with the approximate centre of the front main wall of the structure.

B4. A structure on a corner lot or other lot having more than one frontage may be assigned a number on either street, based on the location of the front entrance.

B5. When the entrance to a structure is obscured or if the structure is best reached for emergency purposes by the driveway, the civic number may be assigned to the driveway.

B6. All principal buildings shall be assigned a civic number. Numbers may also be assigned to other structures (such as telephone booths, trailhead signs, and recreational sites) by the Civic Addressing Coordinator if deemed advisable from an emergency response perspective.

B7. Where a new number cannot be assigned within an existing range of civic numbers, the renumbering of all or part of the street shall be the preferred option, with the exception of the following two options, in which case an alpha suffix may be assigned and all buildings sharing the same number shall be assigned a different sequential suffix.

a. A maximum of four alpha suffixes per building may be used under the following circumstances:
   - the lot parcel does not have the potential to be further subdivided;
   - only one driveway intersects with the public street/road; and
   - the lot parcel is an irregular shaped lot.

b. Where a development would result in the re-numbering of two or more civic addresses, an A and B alpha suffix per building may be used when one or more semi-detached dwellings are to be constructed as infill development (i.e. in an urban service streetscape where development exists on either side of the proposed semi-detached dwelling(s).

B8. Where a new number is assigned within an existing range of civic numbers, the number shall be applied to maintain consistency in the existing numbering sequence.

B9. Fractions shall not be used as part of a civic number.

B10. Only the first four characters of the alphabet shall be permitted as part of a civic number.

Water Access

B11. Where access to a property is by water only, the street name shall be deemed to be the name of the island or waterbody as listed in the Nova Scotia Gazetteer.

B12. Where access to a property on an island or waterbody is by water only, the numbers shall be assigned along the entire waterfront and the numbering origin shall be the most southerly point.

B13. Odd numbers shall be on the east side and even numbers on the west side of the island or waterbody in ascending order from the numbering origin.

B14. Civic numbers shall be assigned every 20 feet of frontage around an island or waterbody

More Than One Building or Unit On A Lot

B15. Every principal building or structure on a lot shall have its own civic number.

B16. Each dwelling unit in a semi-detached, duplex, triplex, or townhouse building and each anchor establishment within a commercial/industrial building having its own external entrance shall be assigned its own civic number unless the provisions of B7. and B10. can be met. In structures where individual units use a common entrance (such as apartment buildings) the structure will be assigned one civic number in accordance with this policy but individual units may have unit numbers.

Posting of Numbers required by bylaw

B17. Owners of structures shall be required to post civic numbers that have been assigned to their structures, as specified in the Civic Addressing Bylaw.

Statement of Revenue

Revenue	Year To Date Assigned	2 Month Budget	2 Month Budget Variance	Annual Budget	Annual Budget Remaining
Total Taxes	$ 17,831,374	$ 17,968,599	$ (137,225)	$ 107,811,592	$ 89,980,218
Total Federal Government	516,667	516,667	-	3,100,000	2,583,333
Total Federal Government Agencies	125,596	125,596	-	753,578	627,982
Total Provincial Government	346,381	346,381	-	2,078,252	1,731,871
Total Provincial Government Agencies	509,547	509,547	-	3,057,283	2,547,736
Total Services to Other Local Government	101,470	101,470	-	608,821	432,598
Total Transit	111,599	132,083	(20,484)	792,500	680,901
Total Environmental Development Services	47,435	41,000	6,435	246,000	198,565
Total Licenses & Permits	26,939	25,083	1,856	150,500	123,561
Total Fines & Fees	79,976	95,475	(15,499)	572,852	492,876
Total Rentals	87,414	83,938	3,476	503,630	416,216
Total Concessions & Franchises	63,646	60,833	2,813	365,000	301,354
Total Interest on Taxes	236,433	269,001	(32,568)	1,614,003	1,377,570
Total Finance Revenue	3,835	5,000	(1,165)	30,000	26,165
Total Solid Waste Revenue	321,477	333,333	(11,857)	2,300,000	1,978,523
Total Recreation & Cultural Service Programs	175,889	155,706	20,183	2,065,000	1,889,111
Total Water Utility Charges	825,252	825,252	(0)	4,951,510	4,126,258
Total Unconditional Transfers	2,643,380	2,643,380	-	15,860,282	13,216,902
Total Conditional Transfers	-	-	-	-	-
Year To Date Assigned	**24,054,311**	**$ 24,238,346**	**$ (184,033)**	**$ 146,860,803**	**$ 122,731,739**

Departmental

Reviewed

Statement of Expenditures

Expenditures	Year to date Expended	2 Month Budget	2 Month Budget Variance	Annual Budget	Annual Budget Remaining
Legislative	$ 203,438	$ 213,935	$ 10,498	$ 1,455,969	$ 1,252,531
Administration	180,778	183,938	3,161	1,083,980	903,202
Finance	418,856	462,327	43,471	2,860,330	2,441,474
Legal	93,548	98,817	5,269	676,601	583,053
Human Resources	167,701	196,525	28,824	1,374,144	1,206,443
Technology & Communications	206,172	213,232	7,060	1,301,881	1,095,709
Municipal Clerk	56,599	62,095	5,496	536,755	480,156
Fiscal Services	4,184,728	4,132,568	(52,161)	31,894,505	27,709,777
Police Services	4,317,032	4,473,686	156,655	26,994,915	22,677,883
Fire Services (Incl EMO)	3,302,935	3,431,957	129,022	18,201,998	14,899,063
Engineering & Public Works	6,454,685	6,894,872	440,187	45,577,824	39,123,139
Planning	342,029	360,583	18,554	2,656,806	2,314,777
Facilities C200 & Arenas	413,924	537,535	123,611	3,398,410	2,984,486
Parks & Grounds	308,725	369,793	61,068	2,832,660	2,523,935
Buildings	462,461	517,810	55,349	3,374,564	2,912,103
Recreation	891,714	910,689	18,975	2,639,461	1,747,747
Total expended to date	**$ 22,005,323**	**$ 23,060,361**	**$ 1,055,038**	**$ 146,860,803**	**$ 124,855,480**

Departmental

Reviewed

Legislative	Year to date Expended	2 Month Budget	2 Month Budget Variance	Annual Budget	Annual Budget Remaining
6000 WAGES/SALARIES	$ 138,166	$ 144,534	$ 6,368	$ 940,114	$ 801,948
6010 BENEFITS	18,739	19,987	1,248	151,285	132,546
6030 TRAVEL/CONFERENCES	25,332	26,805	1,472	188,238	162,906
6040 PROF MEM/DUES & FEES	750	750	-	59,251	58,501
6050 OFFICE SUPPLIES	2,937	3,190	253	18,400	15,463
6060 OFFICE EQUIPMENT	-	333	333	5,000	5,000
6080 ADVERTISING	2,386	2,860	474	14,500	12,114
6100 COURIER	20	42	22	250	230
6110 TELEPHONE/FAX	4,222	4,258	36	25,549	21,327
6120 PUBL./SUBSCRIPTIONS	206	303	97	1,782	1,576
6130 COMPUTER HARDWARE	3,675	3,417	(258)	6,600	2,925
6150 MEETING EXPENSES	2,395	3,790	1,395	23,000	20,605
6170 PROMOTION	4,610	3,667	(944)	22,000	17,390
Total expended to date	**$ 203,438**	**$ 213,935**	**$ 10,498**	**$ 1,455,969**	**$1,252,531**

Departmental

Finance

Administration		Year to date Expended		2 Month Budget		2 Month Budget Variance		Annual Budget		Annual Budget Remaining
6000 WAGES/SALARIES	$	59,102	$	61,898	$	2,797	$	357,588	$	298,486
6010 BENEFITS		9,651		10,040		389		63,779		54,128
6020 TRAINING/EDUCATION		-		-		-		4,800		4,800
6030 TRAVEL/CONFERENCES		2,956		3,180		224		36,500		33,544
6040 PROF MEM/DUES & FEES		2,148		2,050		(98)		2,600		452
6050 OFFICE SUPPLIES		309		467		158		2,800		2,491
6110 TELEPHONE/FAX		980		667		(313)		4,000		3,020
6120 PUBL./SUBSCRIPTIONS		81		86		4		475		394
6130 COMPUTER HARDWARE		-		-		-		1,000		1,000
6150 MEETING EXPENSES		949		949		-		2,920		1,971
6170 PROMOTION		1,267		1,267		-		15,000		13,733
8100 PROFESSIONAL SERVICES		-		-		-		125,000		125,000
8150 GRANTS/SUBS TO ORG		103,334		103,334		-		467,518		364,184
Total expended to date	**$**	**180,778**	**$**	**183,938**	**$**	**3,161**	**$**	**1,083,980**	**$**	**903,202**

Departmental **Finance**

Finance	Year to date Expended	2 Month Budget	2 Month Budget Variance	Annual Budget	Annual Budget Remaining
6000 WAGES/SALARIES	$ 261,927	$ 296,109	$ 34,181	$ 1,924,372	$ 1,662,445
6010 BENEFITS	50,345	57,114	6,769	367,498	317,153
6020 TRAINING/EDUCATION	1,077	1,157	80	18,940	17,863
6030 TRAVEL/CONFERENCES	1,143	1,297	153	25,780	24,637
6040 PROF MEM/DUES & FEES	1,970	2,029	59	5,575	3,605
6050 OFFICE SUPPLIES	1,117	2,417	1,300	14,500	13,383
6060 OFFICE EQUIPMENT	2,216	2,586	369	14,500	12,284
6080 ADVERTISING	6,432	7,108	676	42,650	36,218
6090 POSTAGE	66,192	66,867	675	161,200	95,008
6100 COURIER	5,058	4,450	(608)	26,700	21,642
6110 TELEPHONE/FAX	2,500	2,653	153	15,920	13,420
6130 COMPUTER HARDWARE	-	-	-	15,400	15,400
6140 COMPUTER SOFTWARE	-	-	-	47,000	47,000
6160 LIABILITY INSURANCE	55,775	55,775	-	334,650	278,875
6180 COST RECOVERY	(52,817)	(53,692)	(875)	(322,150)	(269,333)
8010 OPERATIONAL MAT/SUPP	375	750	375	4,500	4,125
8100 PROFESSIONAL SERVICE	-	-	-	55,000	55,000
8110 CONTRACTS/AGREEMENTS	12,390	12,522	132	55,935	43,545
8120 LEASES	2,028	2,060	32	12,360	10,332
8180 TAX EXEPT/WRITE OFF	1,125	1,125	-	40,000	38,875
Total expended to date	**$ 418,856**	**$ 462,327**	**$ 43,471**	**$ 2,860,330**	**$ 2,441,474**

Departmental **Finance**

Legal	Year to date Expended	2 Month Budget	2 Month Budget Variance	Annual Budget	Annual Budget Remaining
6000 WAGES/SALARIES	$ 56,962	$ 59,314	$ 2,352	$ 383,096	$ 326,134
6010 BENEFITS	13,162	13,485	323	77,905	64,743
6020 TRAINING/EDUCATION	1,385	1,615	229	6,500	5,115
6030 TRAVEL/CONFERENCES	261	317	56	8,500	8,239
6040 PROF MEM/DUES & FEES	7,922	8,066	144	13,100	5,178
6050 OFFICE SUPPLIES	288	583	295	3,500	3,212
6060 OFFICE EQUIPMENT	-	-	-	4,200	4,200
6070 PHOTOCOPIER LEASE	22	517	495	3,100	3,078
6080 ADVERTISING	-	167	167	1,000	1,000
6100 COURIER	65	140	75	800	735
6110 TELEPHONE/FAX	700	733	33	4,400	3,700
6120 PUBL./STATUTES	1,472	1,646	175	10,000	8,528
6130 COMPUTER HARDWARE	-	500	500	3,000	3,000
6140 COMPUTER SOFTWARE	-	-	-	2,500	2,500
6150 MEETING EXPENSE	-	83	83	500	500
8100 PROFESSIONAL SERVICE	11,309	11,651	342	154,500	143,191
Total expended to date	$ 93,548	$ 98,817	$ 5,269	$ 676,601	$ 583,053

Departmental

Finance

Human Resources	Year to date Expended	2 Month Budget	2 Month Budget Variance	Annual Budget	Annual Budget Remaining
6000 WAGES/SALARIES	$ 115,409	$ 134,334	$ 18,925	$ 851,152	$ 735,743
6010 BENEFITS	27,205	30,298	3,094	181,967	154,762
6020 TRAINING/EDUCATION	836	1,642	806	9,850	9,014
6030 TRAVEL/CONFERENCES	1,520	1,833	313	27,000	25,480
6040 PROF MEM/DUES & FEES	327	283	(43)	2,300	1,973
6050 OFFICE SUPPLIES	528	900	372	18,000	17,472
6060 OFFICE EQUIPMENT	641	1,500	859	2,500	1,859
6080 ADVERTISING	1,189	2,175	986	4,000	2,811
6110 TELEPHONE/FAX	1,626	2,229	603	13,375	11,749
6120 PUBL./SUBSCRIPTIONS	-	346	346	4,000	4,000
6130 COMPUTER HARDWARE	77	133	56	6,000	5,923
6140 COMPUTER HARDWARE	-	-	-	500	500
6150 MEETING EXPENSE	2,215	2,350	135	4,500	2,285
8010 OPERATIONAL MAT/SUPP	-	-	-	-	-
8100 PROFESSIONAL SERVICE	15,457	16,417	960	236,500	221,043
8110 CONTRACTS/AGREEMENTS	671	2,083	1,413	12,500	11,829
Total expended to date	**$ 167,701**	**$ 196,525**	**$ 28,824**	**$ 1,374,144**	**$ 1,206,443**

Departmental

Finance

Technology/ Communications | **Statement of Expenditures** | **May 31, 2018**

Technology/Communications	Year to date Expended	2 Month Budget	2 Month Budget Variance	Annual Budget	Annual Budget Remaining
6000 WAGES/SALARIES	$ 85,226	$ 86,740	$ 1,514	$ 541,536	$ 456,310
6010 BENEFITS	18,450	19,225	775	111,065	92,615
6020 TRAINING/EDUCATION	1,404	2,000	596	12,000	10,596
6030 TRAVEL/CONFERENCES	2,903	3,333	430	20,000	17,097
6040 PROF MEM/DUES & FEES	654	667	13	1,000	346
6050 OFFICE SUPPLIES	51	1,000	949	3,000	2,949
6060 OFFICE EQUIPMENT	-	-	-	3,000	3,000
6080 ADVERTISING	-	83	83	500	500
6100 COURIER	-	50	50	300	300
6110 TELEPHONE/FAX	9,146	10,000	854	60,000	50,854
6120 PUBL./SUBSCRIPTIONS	-	167	167	1,000	1,000
6130 COMPUTER HARDWARE	1,489	2,667	1,178	130,000	128,511
6140 COMPUTER SOFTWARE	86,722	87,167	445	175,000	88,278
6150 MEETING EXPENSE	126	133	7	500	374
8110 CONTRACTS/AGREEMENTS	-	-	-	40,000	40,000
8120 LEASES SAP	-	-	-	102,000	102,000
8130 LICENSES/PERMITS	-	-	-	100,980	100,980
Total expended to date	**$ 206,172**	**$ 213,232**	**$ 7,060**	**$ 1,301,881**	**$ 1,095,709**

Departmental

Finance

Municipal Clerk	Year to date Expended	2 Month Budget	2 Month Budget Variance	Annual Budget	Annual Budget Remaining
6000 WAGES/SALARIES	$ 40,335	$ 41,715	$ 1,381	$ 269,874	$ 229,539
6010 BENEFITS	9,260	9,846	587	56,881	47,621
6020 TRAINING/EDUCATION	-	-	-	5,500	5,500
6030 TRAVEL/CONFERENCES	1,167	1,820	653	6,500	5,333
6040 PROF MEM/DUES & FEES	654	667	13	1,000	346
6050 OFFICE SUPPLIES	282	783	501	4,700	4,418
6060 OFFICE EQUIPMENT	-	-	-	10,000	10,000
6070 PHOTOCOPY SUPPLIES	1,766	2,000	234	24,000	22,234
6080 ADVERTISING	-	125	125	750	750
6100 COURIER	-	125	125	750	750
6110 TELEPHONE/FAX	575	583	8	3,500	2,925
6120 PUBL./SUBSCRIPTIONS	-	480	480	1,800	1,800
6130 COMPUTER HARDWARE	1,596	1,700	104	6,000	4,404
6140 COMPUTER SOFTWARE	-	-	-	12,000	12,000
6150 MEETING EXPENSES	965	2,250	1,285	13,500	12,535
8110 CONTRACTS/AGREEMENTS	-	-	-	120,000	120,000
Total expended to date	**$ 56,599**	$ 62,095	**$ 5,496**	**$ 536,755**	**$ 480,156**

Departmental

Finance

Fiscal Services	Year to date Expended	2 Month Budget	2 Month Budget Variance	Annual Budget	Annual Budget Remaining
9010 INT SHRT TERM BORROW	$ 116,807	$ 58,333	$ (58,474)	$ 350,000	$ 233,193
9020 INT ON DEBT	698,061	698,061	-	1,396,121	698,060
9051 PRINC ON DEBT	-	-	-	9,891,341	9,891,341
9052 DEBT/CAP BOND DISC	16,333	16,333	-	98,000	81,667
9090 BANK CHARGES	12,647	15,833	3,186	95,000	82,353
9200 ALLOWANCE FOR UNCOL. TAXES	116,667	116,667	-	700,000	583,333
9420 APPROP TO CAPITAL FUND	15,000	15,000	-	90,000	75,000
9430 APPROP TO B.I.D.C.	16,174	16,174	-	97,043	80,869
9600 PROV. CORRECTIONS	182,548	182,548	-	1,095,286	912,738
9610 CB REG. HOUSING	306,620	306,620	-	1,839,719	1,533,099
9620 REGIONAL LIBRARY	111,667	111,667	-	670,000	558,333
9630 CB/VIC. SCHOOL BOARD	2,363,237	2,366,364	3,127	14,198,184	11,834,947
9640 PROPERTY ASSESSMENT	228,969	228,969	-	1,373,811	1,144,843
Total expended to date	**$ 4,184,728**	**$ 4,132,568**	**$ (52,161)**	**$ 31,894,505**	**$ 27,709,777**

Departmental

Finance

Police Services	Year to date Expended	2 Month Budget	2 Month Budget Variance	Annual Budget	Annual Budget Remaining
GL 6000, 6010 , & 6011 WAGES & BENEFITS NET OF COST RECOVERY	$ 3,727,374	$ 3,852,569	$ 125,195	$ 23,152,686	$ 19,425,312
6020 TRAINING/EDUCATION	22,940	24,060	1,120	142,927	119,987
6030 TRAVEL/CONFERENCES	6,475	7,500	1,025	105,000	98,525
6040 PROF MEM/DUES & FEES	1,482	833	(649)	5,000	3,518
6050 OFFICE SUPPLIES	7,916	8,250	334	48,000	40,084
6060 OFFICE EQUIPMENT	8,980	9,167	187	55,000	46,020
6070 PHOTOCOPY SUPPLIES	1,512	3,000	1,488	18,000	16,488
6080 ADVERTISING	-	833	833	5,000	5,000
6090 POSTAGE & 6100 COURIER	1,148	1,166	19	7,000	5,852
6110 TELEPHONE/FAX	45,292	45,833	541	275,000	229,708
6120 PUBL./SUBSCRIPTIONS	384	667	283	4,000	3,616
6130 COMPUTER HARDWARE	9,295	10,333	1,038	132,000	122,705
6140 COMPUTER SOFTWARE	58,532	59,000	468	240,000	181,468
6150 MEETING EXPENSES	2,792	2,833	41	17,000	14,208
6160 LIABILITY INSURANCE	1,299	833	(465)	5,000	3,702
6170 PROMOTION	3,097	1,833	(1,264)	11,000	7,903
7000 HEAT	8,340	7,833	(506)	47,000	38,660
7010 ELECTRICAL	18,209	19,167	957	115,000	96,791
7020 WATER	-	1,333	1,333	8,000	8,000
7030 BLDG/FACILITY MAINT	8,915	11,810	2,895	83,000	74,085
7040 BLDG/FACILITY REPAIR	179	2,500	2,321	15,000	14,821
7050 BLDG/FACILITY INSURANCE	7,900	7,945	45	17,028	9,128
7060 BLDG/FACILITY RENOV	730	3,333	2,603	20,000	19,270
7070 BLDG/FACILITY RENTAL	11,115	10,667	(448)	64,000	52,886
7110 SECURITY	235	617	382	3,700	3,465
7505 GASOLINE & DIESEL	61,027	62,500	1,473	375,000	313,973
7510 VEH/EQUIP REPAIRS	64,082	64,953	871	287,717	223,635
7520 VEH/EOUIP INSURANCE	9,200	9,338	138	56,026	46,826
7530 VEH/EQUIP REPLACEMENT	7,582	7,582	-	580,000	572,418
7540 VEH/EQUIP RENTAL	-	333	333	2,000	2,000
7550 VEH/EQUIP TOWING	(521)	833	1,355	5,000	5,521
7560 VEH/EQUIP GEN SUPPLY	-	1,667	1,667	10,000	10,000
8000 OPERATIONAL EQUIP	23,020	31,870	8,850	191,220	168,200
8010 OPERATIONAL MAT/SUPP	17,436	19,229	1,793	181,373	163,937
8020 MAINTENANCE EQUIP	3,096	416	(2,679)	3,570	474
8030 MAINTENANCE MAT/SUPP	-	667	667	4,000	4,000
8040 COMM EQUIPMENT LINES	711	1,250	539	7,500	6,789
8090 UNIFORMS/CLOTHING	16,857	17,500	643	162,000	145,143
8100 PROFESSIONAL SERVICE	3,505	3,808	303	95,000	91,495
8110 CONTRACTS/AGREEMENTS	17,418	18,345	928	137,000	119,582
8125 MAJOR INVESTIGATIONS	6,978	6,978	-	129,168	122,190
8130 LICENSES/PERMITS	-	-	-	3,000	3,000
8150 GRANTS/SUBS TO ORG	132,500	132,500	-	170,000	37,500
Total expended to date	**$ 4,317,032**	**$ 4,473,686**	**$ 156,655**	**$ 26,994,915**	**$ 22,677,883**

Departmental

Finance

Police Services Revenue	Year to date Assigned	2 Month Budget	2 Month Budget Variance	Annual Budget	Annual Budget Remaining
4751 RECORDS INQUIRIES	$ 17,896	$ 2,468	$ 15,428	$ 25,000	$ 7,104
5151 FINES	28,833	59,760	(30,927)	390,000	361,167
Total Revenue to date	**$ 46,729**	**$ 62,228**	**$ (15,499)**	**$ 415,000**	**$ 368,271**

Departmental

Finance

Fire Services Statement of Expenditures May 31, 2018

Fire Services Including EMO	Year to date Expended	2 Month Budget	2 Month Budget Variance	Annual Budget	Annual Budget Remaining
6000 WAGES/SALARIES	$ 782,237	$ 875,253	$ 93,016	$ 5,749,582	$ 4,967,345
6010 BENEFITS	168,724	178,578	9,853	1,118,299	949,575
6011 MISC. BENEFITS	32,875	25,006	(7,869)	132,351	99,476
6020 TRAINING/EDUCATION	35,078	38,007	2,930	207,200	172,122
6030 TRAVEL/CONFERENCES	7,070	6,667	(403)	55,900	48,830
6040 PROF MEM/DUES & FEES	4,514	1,939	(2,575)	11,732	7,218
6050 OFFICE SUPPLIES	1,587	2,017	429	12,100	10,513
6060 OFFICE EQUIPMENT	-	2,158	2,158	12,950	12,950
6070 PHOTOCOPY SUPPLIES	-	83	83	500	500
6080 ADVERTISING	3,096	892	(2,204)	5,350	2,254
6100 COURIER	32	75	43	451	419
6110 TELEPHONE/FAX	7,380	7,500	119	44,999	37,619
6120 PUBL./SUBSCRIPTIONS	571	450	(121)	2,700	2,129
6130 COMPUTER HARDWARE	107	2,924	2,817	11,507	11,400
6140 COMPUTER SOFTWARE	-	2,584	2,584	16,006	16,006
6150 MEETING EXPENSES	1,245	734	(511)	4,404	3,159
6170 PROMOTION	2,415	6,500	4,085	39,000	36,585
7000 HEAT	12,077	17,058	4,982	102,351	90,274
7010 ELECTRICAL	2,468	8,936	6,468	64,536	62,068
7020 WATER	1,492	1,069	(423)	24,523	23,031
7030 BLDG/FACILITY MAINT	8,760	10,622	1,861	63,729	54,969
7040 BLDG/FACILITY REPAIR	3,155	4,595	1,440	225,571	222,416
7050 BLDG/FACILITY INS	1,360	1,369	9	8,217	6,857
7060 BLDG/FACILITY RENOV	-	1,667	1,667	10,000	10,000
7080 PLANT MAINTENANCE	-	67	67	400	400
7500 VEH/EQUIP MAINT.	38,615	28,333	(10,282)	170,000	131,385
7505 GASOLINE/DIESEL	13,347	13,243	(104)	79,459	66,112
7510 VEH/EQUIP REPAIRS	78	667	588	4,000	3,922
7520 VEH/EQUIP INSURANCE	14,000	14,141	141	84,848	70,848
7530 VEH/EQUIP REPLACEMENT	7,117	8,333	1,216	85,000	77,883
7540 VEH/EQUP RENTAL	984	-	(984)	204	(780)
7550 VEH/EQUIP TOWING	156	333	177	2,000	1,844
7560 VEH/EQUIP GEN SUPPLY	1,996	2,667	671	16,000	14,004
8000 OPERATIONAL EQUIP	40,467	41,833	1,366	359,000	318,533
8010 OPERATIONAL MAT/SUPP	4,740	7,709	2,969	45,870	41,130
8020 MAINTENANCE EQUIP	1,092	8,767	7,674	52,599	51,507
8040 COMM EQUIPMENT LINES	-	6,667	6,667	40,000	40,000
8090 UNIFORMS/CLOTHING	4,299	16,742	12,443	100,452	96,154
8100 PROFESSIONAL SERVICE	255	3,223	2,968	19,338	19,083
8110 CONTRACTS/AGREEMENTS	546	1,070	525	234,420	233,875
8120 LEASES	20,451	20,840	390	125,041	104,590
8130 LICENSES/PERMITS	16,348	7,212	(9,136)	17,335	987
8150 GRANTS/SUBS TO ORG	864,923	864,923	-	1,711,051	846,129
8195 WATER SUPPLY & HYDR	1,197,278	1,188,504	(8,774)	7,131,023	5,933,745
Total expended to date	**$ 3,302,935**	**$ 3,431,957**	**$ 129,022**	**$ 18,201,998**	**$ 14,899,063**

Departmental **Finance**

Fire Services Revenue	Year to date Assigned	2 Month Budget	2 Month Budget Variance	Annual Budget	Annual Budget Remaining
4776 PROV NS FIRE PROTECTION GRANT	26,718	26,718	-	160,306	133,588
4776 MEMBERTOU MUNICIPAL SERVICES AGRMNT	74,752	74,752	-	448,515	373,763
Total Revenue to date	**$ 101,470**	**$ 101,470**	**$ -**	**$ 608,821**	**$ 507,351**

Departmental **Finance**

Engineering and Public Works Actuals to May 31, 2018 - Including Committed Items

	Actual & Committed Y-T-D May 31, 2018	Budget Y-T-D May 31, 2018	Variance Y-T-D May 31, 2018	Total Annual Budget	Annual Budget Remaining	% of Annual Budget
REVENUE						
TRANSIT	$111,599	$132,083	-$20,485	$792,500	-$680,901	14.08%
SOLIDWASTE TIP FEES	$321,477	$333,333	-$11,857	$2,000,000	-$1,678,523	16.07%
SOLIDWASTE COST RECOVERIES	$0	$0	$0	$300,000	-$300,000	0.00%
SEWER PERMIT FEES	$15,610	$16,667	-$1,057	$100,000	-$84,390	15.61%
BUILDINGS	$87,414	$83,938	$3,476	$503,630	-$416,216	0.00%
WATER UTILITY ADMIN FEE	$825,252	$825,252	$0	$4,951,510	-$4,126,258	16.67%
TOTAL PW REVENUES	$1,361,351	$1,391,273	-$29,922	$8,647,640	-$7,286,289	15.74%
EXPENDITURES						
ADMINISTRATION	$671,482	$710,364	$38,882	$4,342,402	$3,670,920	15.46%
ENGINEERING	$104,861	$116,165	$11,304	$743,283	$638,422	14.11%
CENTRAL DIVISION	$749,752	$790,494	$40,743	$7,116,466	$6,366,714	10.54%
EAST DIVISION	$911,542	$944,335	$32,793	$6,495,117	$5,583,575	14.03%
NORTH DIVISION	$307,763	$355,817	$48,054	$3,183,761	$2,875,998	9.67%
SOLID WASTE	$2,169,287	$2,320,704	$151,417	$12,658,643	$10,489,356	17.14%
MECHANICAL FLEET	$625,141	$642,242	$17,101	$4,180,336	$3,555,195	14.95%
TRANSIT	$496,230	$573,786	$77,556	$3,941,501	$3,445,271	12.59%
QUALITY CONTROL	$418,627	$440,964	$22,337	$2,916,317	$2,497,690	14.35%
TOTAL PW EXPENDITURES	$6,454,685	$6,894,872	$440,187	$45,577,826	$39,123,141	14.16%

Signature: ORIGINAL SIGNED BY

Director of Engineering & Public Works

ORIGINAL SIGNED BY

Chief Financial Officer

Planning / ByLaw / Fire Inspection	Year to date Expended	2 Month Budget	2 Month Budget Variance	Annual Budget	Annual Budget Remaining
6000 WAGES/SALARIES	$ 199,956	$ 207,661	$ 7,705	$ 1,349,864	$ 1,149,908
6010 BENEFITS	44,469	45,362	892	280,542	236,073
6020 TRAINING/EDUCATION	5,486	6,533	1,048	14,000	8,514
6030 TRAVEL/CONFERENCES	9,087	10,500	1,413	33,000	23,913
6040 PROF MEM/DUES & FEES	1,277	1,525	248	7,500	6,223
6050 OFFICE SUPPLIES	1,576	3,250	1,674	19,500	17,924
6060 OFFICE EQUIPMENT	1,069	2,083	1,015	12,500	11,432
6080 ADVERTISING	3,231	3,417	185	26,500	23,269
6110 TELEPHONE/FAX	2,800	3,250	450	19,500	16,700
6120 PUBL./SUBSCRIPTIONS	-	217	217	1,300	1,300
6130 COMPUTER HARDWARE	368	1,750	1,382	10,500	10,132
6140 COMPUTER SOFTWARE	-	1,083	1,083	6,500	6,500
6150 MEETING EXPENSE	520	533	13	3,200	2,680
6170 PROMOTION	93	93	-	30,000	29,907
7130 DEMOLITIONS	1,658	1,658	-	120,000	118,342
8000 OPERATIONAL EQUIPMENT	2,401	3,000	599	33,000	30,599
8010 OPERATIONAL MAT/SUPP	887	667	(220)	4,000	3,113
8090 UNIFORMS / CLOTHING	745	417	(328)	8,500	7,755
8100 PROFESSIONAL SERVICE	-	-	-	53,000	53,000
8110 CONTRACTS/AGREEMENTS	32,200	32,200	-	421,400	389,200
8130 LICENSES/PERMITS	-	1,467	1,467	74,500	74,500
8135 REGULATORY FEES	27,956	27,667	(289)	43,000	15,044
8150 GRANTS /SUBS TO ORG	6,250	6,250	-	85,000	78,750
Total expended to date	**$ 342,029**	**$ 360,583**	**$ 18,554**	**$ 2,656,806**	**$ 2,314,777**

Departmental

Finance

	Year to date Assigned	2 Month Budget	2 Month Budget Variance	Annual Budget	Annual Budget Remaining
Bylaw Revenue					
5112 Vendor Licenses	$ 5,375	$ 2,333	$ 3,042	$ 8,000	$ 2,625
5113 Animal Licenses	60	1,833	(1,773)	-	(60)
5114 Taxi Licenses	2,745	3,000	(256)	18,000	15,256
5115 Vending Machine Licenses	3,150	1,250	1,900	10,000	6,850
5301 Parking Meter Revenue	63,646	60,833	2,813	366,517	302,871
Total Bylaw Revenue	$ 74,976	$ 69,250	$ 5,726	$ 402,517	$ 327,541
Development / Plannning Revenue					
5496 Mapping Sales	230	333	(103)	2,000	1,770
5495 Other Sales	658	667	(9)	2,800	2,143
5101 Building Permits	40,228	33,333	6,895	210,595	170,367
5102 Subdivision Fees	6,320	6,667	(347)	44,773	38,453
Total Develop / Planning Rev	$ 47,435	$ 41,000	$ 6,435	$ 260,168	$ 212,733
Total Bylaw / Dev / Planning Revenue	$ 122,411	$ 110,250	$ 12,161	$ 662,685	$ 540,274

Departmental

Finance

Facilities (C200, County / Centennial Arenas) Statement of Expenditures May 31, 2018

	Year to date Expended	2 Month Budget	2 Month Budget Variance	Annual Budget	Annual Budget Remaining
6000 WAGES/SALARIES	$ 223,600	$ 231,689	$ 8,089	$ 1,347,213	$ 1,123,613
6010 BENEFITS	39,487	41,535	2,048	241,497	202,010
6020 TRAINING	3,211	3,300	89	6,000	2,789
6030 TRAVEL/CONFERENCES	2,945	2,983	38	8,000	5,055
6040 PROF MEM/DUES & FEES	-	-	-	1,500	1,500
6050 OFFICE SUPPLIES	1,190	1,217	27	5,500	4,310
6060 OFFICE EQUIPMENT	607	333	(274)	2,000	1,393
6080 ADVERTISING	4,609	833	(3,776)	5,000	391
6100 COURIER	147	167	19	1,000	853
6110 TELEPHONE/FAX	3,300	3,417	117	20,500	17,200
6130 COMPUTER HARDWARE	-	417	417	2,500	2,500
6140 COMPUTER SOFTWARE	-	417	417	2,500	2,500
6150 MEETING EXPENSES	924	167	(757)	1,000	76
6160 LIABILITY INSURANCE	4,667	4,667	-	28,000	23,333
7000 HEAT	3,973	4,444	472	48,000	44,027
7010 ELECTRICAL	35,814	37,333	1,519	500,000	464,186
7020 WATER	-	-	-	35,000	35,000
7030 BLDG/FACILITY MAINT	7,148	14,167	7,018	85,000	77,852
7040 BLDG/FACILITY REPAIR	3,047	14,167	11,119	65,000	61,953
7050 BLDG/FACILITY INS	3,617	3,617	-	21,700	18,083
7080 PLANT MAINTENANCE	5,837	18,500	12,663	71,000	65,163
7110 SECURITY	10,201	10,833	633	65,000	54,799
7510 VEH/EQUIP REPAIRS	35	2,083	2,049	12,500	12,465
7520 VEH/EQUIP INSURANCE	333	333	-	2,000	1,667
7540 VEH/EQUIP RENTAL	325	2,500	2,175	2,500	2,175
8000 OPERATIONAL EQUIPMENT	-	833	833	5,000	5,000
8010 OPERATIONAL MAT/SUPP	15,449	23,667	8,217	130,000	114,551
8030 MAINTENANCE MAT/SUPP	579	-	(579)	-	(579)
8050 COST OF SALES	35,030	102,500	67,470	615,000	579,970
8090 UNIFORMS/CLOTHING	899	1,417	518	8,500	7,601
8100 PROFESSIONAL SERVICE	3,729	1,667	(2,062)	10,000	6,271
8110 CONTRACTS/AGREEMENTS	3,222	8,333	5,112	50,000	46,778
Total expended to date	$ 413,924	$ 537,535	$ 123,611	$ 3,398,410	$ 2,984,486

Departmental

Finance

Facilities (C200, County / Centennial Arenas) **Statement of Revenue** **May 31, 2018**

	Year to date Expended	2 Month Budget	2 Month Budget Variance	Annual Budget	Annual Budget Remaining
GL 5001 Ice Rentals	$ 36,614	$ 44,617	$ (8,003)	$ 830,000	$ 793,386
GL 5002 Public Skating	438	-	438	-	(438)
GL 5004 Arena Rental	6,443	21,667	(15,223)	130,000	123,557
GL 5005 Gym Rental	1,109	-	1,109	-	(1,109)
GL 5006 Canteen Sales	29,897	38,829	(8,932)	855,000	825,103
GL 5009 Major Events	20,252	38,158	(17,906)	125,000	104,748
GL 5010 Other Revenue	52,784	10,770	42,015	85,000	32,216
GL 5033 Program Equipment	6,397	-	6,397	-	(6,397)
GL 5034 Facility Rentals	20,435	-	20,435	10,000	(10,435)
GL 4808 Advertising Revenue	2,650	2,500	150	-	(2,650)
Total Revenue To Date	**$ 177,020**	**$ 156,540**	**$ 20,480**	**$ 2,035,000**	**$ 1,857,980**

Departmental

Finance

Parks and Grounds Operations

Statement of Expenditures

May 31, 2018

Parks & Grounds	Year to date Expended	2 Month Budget	2 Month Budget Variance	Annual Budget	Annual Budget Remaining
6000 WAGES/SALARIES	$ 186,954	$ 232,606	$ 45,652	$ 1,517,075	$ 1,330,121
6010 BENEFITS	48,771	52,957	4,186	334,819	286,048
6011 MISC BENEFITS	-	467	467	2,800	2,800
6020 TRAINING/EDUCATION	2,915	2,400	(515)	10,000	7,085
6030 TRAVEL/CONFERENCES	1,436	2,083	648	12,500	11,064
6040 PROF MEM/DUES & FEES	-	10	10	200	200
6050 OFFICE SUPPLIES	43	240	197	2,000	1,957
6060 OFFICE EQUIPMENT	-	50	50	500	500
6080 ADVERTISING	-	-	-	300	300
6110 TELEPHONE/FAX	700	771	71	5,750	5,050
6130 COMPUTER HARDWARE	-	42	42	250	250
7000 HEAT	1,628	518	(1,110)	3,866	2,238
7010 ELECTRICAL	9,115	7,970	(1,145)	82,500	73,385
7020 WATER	-	3,028	3,028	22,600	22,600
7030 BLDG/FACILITY MAINT	849	900	51	5,000	4,151
7040 BLDG/VACILITY REPAIR	241	-	(241)	-	(241)
7060 BLDG/FACILITY RENOV	-	-	-	-	-
7080 PLANT MAINTENANCE	-	-	-	-	-
7100 MAINT. TOOLS/EQUIP	-	-	-	-	-
7110 SECURITY	-	526	526	7,100	7,100
7500 VEH/EQUIP MAINT.	89	225	136	1,350	1,261
7505 GASOLINE & DIESEL	-	-	-	-	-
7510 VEH/EQUIP REPAIRS	-	-	-	-	-
7520 VEH/EQUIP INSURANCE	-	-	-	-	-
7530 VEH/EQUIP REPLACEMENT	-	-	-	25,000	25,000
7540 VEH/EQUIP RENTAL	-	2,500	2,500	15,000	15,000
8000 OPERATIONAL EQUIP	4,021	4,558	537	27,500	23,479
8010 OPERATIONAL MAT/SUPP	39,789	43,151	3,362	362,000	322,211
8020 MAINTENANCE EQUIP	4,996	5,333	338	32,000	27,004
8080 STREET LIGHTS	-	-	-	-	-
8090 UNIFORMS/CLOTHING	734	1,066	332	12,200	11,466
8100 PROFESSIONAL SERV	-	58	58	350	350
8110 CONTRACTS & AGRMNT	6,446	8,333	1,888	350,000	343,554
Total expended to date	**$ 308,725**	**$ 369,793**	**$ 61,068**	**$ 2,832,660**	**$ 2,523,935**

Departmental

Finance

Buildings		Year to date Expended		2 Month Budget		2 Month Budget Variance		Annual Budget		Annual Budget Remaining
6000 WAGES/SALARIES	$	179,173	$	205,950	$	26,777	$	1,334,202	$	1,155,029
6010 BENEFITS		44,166		46,430		2,264		297,112		252,946
6011 MISC BENEFITS		-		-		-		-		-
6020 TRAINING/EDUCATION		3,519		2,030		(1,489)		10,000		6,481
6030 TRAVEL/CONFERENCES		-		508		508		2,500		2,500
6040 PROF MEM/DUES & FEES		-		20		20		100		100
6050 OFFICE SUPPLIES		-		388		388		2,000		2,000
6060 OFFICE EQUIPMENT		-		708		708		3,700		3,700
6080 ADVERTISING		-		-		-		-		-
6110 TELEPHONE/FAX		-		1,369		1,369		8,150		8,150
6130 COMPUTER HARDWARE		-		812		812		4,000		4,000
6140 COMPUTER SOFTWARE		10,011		8,000		(2,011)		8,000		(2,011)
6150 MEETING EXPENSE		-		-		-		-		-
7000 HEAT		17,486		21,133		3,648		105,000		87,515
7010 ELECTRICAL		71,360		57,917		(13,444)		462,500		391,140
7020 WATER		-		4,506		4,506		23,550		23,550
7030 BLDG/FACILITY MAINT		68		6,801		6,732		33,500		33,432
7040 BLDG/VACILITY REPAIR		1,358		-		(1,358)		-		(1,358)
7050 BLDG/FACILITY INS		26,666		26,980		314		160,000		133,334
7060 BLDG/FACILITY RENOV		29,978		29,523		(455)		271,400		241,422
7070 BLDG/FACILITY RENTAL		-		853		853		4,200		4,200
7080 PLANT MAINTENANCE		-		3,756		3,756		18,500		18,500
7100 MAINT. TOOLS/EQUIP		4,820		583		(4,236)		3,500		(1,320)
7110 SECURITY		13,597		24,299		10,702		119,700		106,103
7120 PROPERTY TAX		-		-		-		-		-
7500 VEH/EQUIP MAINT.		-		-		-		-		-
7505 GASOLINE & DIESEL		-		-		-		-		-
7510 VEH/EQUIP REPAIRS		-		-		-		-		-
7520 VEH/EQUIP INSURANCE		-		-		-		-		-
7530 VEH/EQUIP REPLACEMENT		-		-		-		-		-
7540 VEH/EQUIP RENTAL		-		667		667		4,000		4,000
7570 VEH/EQUIP TOOLS		-		75		75		450		450
8000 OPERATIONAL EQUIP		1,620		1,211		(410)		9,000		7,380
8010 OPERATIONAL MAT/SUPP		13,070		16,364		3,294		100,000		86,930
8020 MAINTENANCE EQUIP		-		812		812		4,000		4,000
8030 MAINTENANCE MAT/SUPP		-		-		-		-		-
8080 STREET LIGHTS		-		-		-		-		-
8090 UNIFORMS/CLOTHING		190		1,117		927		5,500		5,310
8100 PROFESSIONAL SERVICE		1,321		3,333		2,012		70,000		68,679
8110 CONTRACTS/AGREEMENTS		34,057		41,667		7,609		250,000		215,943
8150 GRANTS/SUBS TO ORG		10,000		10,000		-		60,000		50,000
Total expended to date	**$**	**462,461**	**$**	**517,810**	**$**	**55,349**	**$**	**3,374,564**	**$**	**2,912,103**

Departmental **Finance**

Recreation Cultural Services **Statement of Expenditures** **May 31, 2018**

Recreation/Cultural Services	Year to date Expended	2 Month Budget	2 Month Budget Variance	Annual Budget	Annual Budget Remaining
GL 6000, 6010, & 6011 Wages & Benefits Including Summer Students	$ 134,088	$ 150,256	$ 16,168	$ 1,158,084	$ 1,023,996
6020 TRAINING/EDUCATION	816	867	51	16,000	15,185
6030 TRAVEL/CONFERENCES	1,572	1,833	262	35,000	33,428
6040 PROF MEM/DUES & FEES	-	-	-	3,500	3,500
6050 OFFICE SUPPLIES	512	1,333	822	8,000	7,488
6060 OFFICE EQUIPMENT	1,400	1,532	132	8,000	6,600
6080 ADVERTISING	1,343	2,055	711	70,000	68,657
6110 TELEPHONE/FAX	1,817	1,833	16	11,000	9,183
6120 PUBL./SUBSCRIPTIONS	261	101	(160)	200	(61)
6130 COMPUTER HARDWARE	-	-	-	7,000	7,000
6140 COMPUTER SOFTWARE	-	-	-	-	-
6160 LIABILITY INSURANCE	1,667	1,667	-	10,000	8,333
7070 BLDG/FACILITY RENTAL	6,000	7,667	1,667	46,000	40,000
8000 OPERATIONAL MAT/SUPPLY	1,997	4,167	2,169	175,000	173,003
8025 COMMUNITY EVENTS	23,454	25,769	2,316	334,615	311,161
8150 SCHOLORSHIPS	-	-	-	20,000	20,000
8160 SPECIAL EVENTS & FESTIVALS	331,110	331,110	-	356,562	25,452
8170 OPERATING GRANTS POLICY	385,678	380,500	(5,178)	380,500	(5,178)
Total expended to date	**$ 891,714**	**$ 910,689**	**$ 18,975**	**$ 2,839,461**	**$ 1,747,747**

Departmental **Finance**

Recreation / Cultural Services | **Statement of Revenue** | **May 31, 2018**

Recreation/Cultural Services	Year to date Assigned	2 Month Budget	2 Month Budget Variance	Annual Budget	Annual Budget Remaining
5031 PROGRAM REVENUE	$ -	$ -	$ -	$ 30,000	$ 30,000
5034 FACILITY RENTALS	1,519	1,667	(147)	10,000	8,481
5526 STUDENT FUNDING	-	-	-	-	-
Total Revenue To Date	**$ 1,519**	**$ 1,667**	**$ (147)**	**$ 40,000**	**$ 38,481**

______________________ Departmental

______________________ Finance

Cape Breton Regional Municipality Water Utility
Statement of Operations to May 31,2018

	Actual Y-T-D May 31,2018	Budget Y-T-D May 31,2018	Variance Y-T-D May 31,2018	Total Annual Budget 2018-2019
Revenue				
Operating:				
Metered Sales	$ 3,170,660.00	3,088,911.00	$ (81,749.00)	18,533,470.00
Public Fire Protection	$ 1,197,278.00	1,188,504.00	$ (8,774.00)	7,131,023.00
Interest on Overdue Accounts	$ 37,442.00	$ 56,909.00	$ 19,467.00	341,453.00
Other Operating Revenue				
Total Operating Revenue	$ 4,405,380.00	$ 4,334,324.00	$ (71,056.00)	**26,005,946.00**
Expenditures				
Operating Expenses				
Souce of Supply	$ 33,499.00	$ 87,750.00	$ 54,251.00	526,500.00
Power and Pumping	$ 159,610.00	$ 344,835.00	$ 185,225.00	2,069,009.00
Water Treatment	$ 453,836.00	$ 611,623.00	$ 157,787.00	3,669,738.00
Transmission & Distribution	$ 557,005.00	$ 776,301.00	$ 219,296.00	4,657,806.00
Administration & General	$ 1,076,551.00	$ 498,810.00	$ (577,741.00)	2,992,859.00
Depreciation	$ 668,380.00	$ 668,380.00	$ -	4,010,280.00
Taxes	$ 329,008.00	$ 383,820.00	$ 54,812.00	2,302,919.00
Total Operating Expenses	$ 3,277,889.00	$ 3,371,519.00	$ 93,630.00	20,229,111.00
			$ -	
Operating Profit/(Loss)	**$ 1,127,491.00**	$ **962,805.00**	**$ (164,686.00)**	$ **5,776,835.00**

Non Operating Revenue	Actual Y-T-D May 31,2018	Budget Y-T-D May 31,2018	Variance Y-T-D May 31,2018	Total Annual Budget 2018-2019
Debt Charge Income				
Interest Income				
Amorization of Deferred Capital contributior	$ 11,668.00	$ 11,667.00	$ (1.00)	70,000.00
Total Non Operating Revenue	$ 11,668.00	$ 11,667.00	$ (1.00)	70,000.00
Non Operating Expenses				
Short term interest charges	$ 22,849.00	$ 22,849.00	$ -	137,094.00
Debt Charges				
Principal	$ 598,776.00	$ 594,083.00	$ (4,693.00)	3,564,500.00
Interest	$ 276,434.00	$ 247,207.00	$ (29,227.00)	1,483,241.00
Amortization of Debt Discount	$ 5,334.00	$ 5,333.00	$ (1.00)	32,000.00
Capital Expenditures out of operations	$ 25,000.00	$ 25,000.00	$ -	150,000.00
Total Non Operating Expenses	$ 928,393.00	$ **894,472.00**	$ **(33,921.00)**	**26,075,946.00**
Non- Operating Profit/Loss	$ **916,725.00**	$ **882,805.00**	$ **(33,920.00)**	
TOTAL UTILITY REVENUES (OPERATING & NON-OPE	$ 4,417,048.00	$ 4,334,324.00	$ (82,724.00)	$ **26,075,946.00**
TOTAL UTILITY EXPENSES (OPERATING & NON-OPE	$ 4,206,282.00	$ 4,254,324.00	$ 48,042.00	$ **25,595,946.00**
CBRM WATER UTILITY PROFIT/(LOSS)	$ **210,766.00**	$ **80,000.00**	$ **(119,098.00)**	$ **5,846,835.00**

Prepared by Judy Sampson

Review by Greg Penney

Date 4-Jul-18

Port of Sydney Development Corporation

Income Statement for 1 Month Period Ended April 30, 2018

	YTD Actual	YTD Budget	Variance to Budget
Wharfage & Berthage	26,297	23,310	2,987
Event Revenue	150	5,050	(4,900)
Miscellaneous	812	1,250	(438)
Storage & Rental	3,670	7,420	(3,750)
Security/Traffic Control	2,422	5,004	(2,581)
	33,351	42,034	(8,682)
Wages & Salaries	45,304	64,831	(19,527)
Professional Fees	1,000	4,500	(3,500)
Advertising & Promotions	3,855	6,000	(2,145)
Cruise & Marketing Activities	6,523	4,150	2,373
Dues & Membership Fees	7,132	10,237	(3,105)
Event Expense	0	500	(500)
Insurance	0	4,500	(4,500)
Interest & Bank Charges	0	500	(500)
Office & Admin	682	2,482	(1,800)
Miscellaneous	(46)	12,750	(12,796)
Repairs & Maintenance	15,181	35,477	(20,296)
Capital Repairs	9,610	20,000	(10,390)
Travel	617	1,333	(717)
Utilities	12,690	13,290	(600)
Security Expense	2,050	11,090	(9,041)
Facility Upgrades	0	20,000	(20,000)
Office Rent	2,614	3,000	(386)
Leasehold Improvements	0	10,000	(10,000)
	107,211	224,641	(117,430)
NET INCOME	(73,859)	(182,607)	108,748

Port of Sydney Development Corporation

Income Statement for 2 Month Period Ended May 31, 2018

	YTD Actual	YTD Budget	Variance to Budget
Wharfage & Berthage	71,214	54,408	16,807
Event Revenue	3,304	6,350	(3,046)
Miscellaneous	20,732	3,000	17,732
Storage & Rental	30,510	35,121	(4,611)
Passenger tax	36,912	56,504	(19,592)
Security/Traffic Control	11,544	15,445	(3,900)
Craft Market Revenue	1,383	5,100	(3,717)
	175,600	175,928	(328)
Wages & Salaries	95,795	126,287	(30,492)
Professional Fees	2,869	9,000	(6,323)
Advertising & Promotions	5,933	11,900	(5,967)
Cruise activities	23,571	23,570	1
Dues & Membership Fees	17,519	12,317	5,202
Event Expense	0	500	(500)
Insurance	18,631	12,311	6,320
Interest & Bank Charges	663	1,000	(337)
Office & Admin	1,935	16,639	(14,704)
Miscellaneous	1,519	30,000	(28,481)
Repairs & Maintenance	51,340	86,282	(34,942)
Travel	1,764	2,167	(402)
Utilities	24,198	25,669	(1,471)
Transport Ca	11,313	0	11,313
Miscellaneous	324	1,000	(676)
Capital Repairs	16,776	20,000	(3,224)
Office Rent	5,258	6,000	(742)
Leasehold Improvements	270	10,000	(9,730)
Security	35,156	44,409	(9,253)
	314,835	439,051	(124,216)
	(139,235)	(263,124)	123,888
Less Amortization	55,000	55,000	0
Net Income (Loss)	**(194,235)**	**(318,124)**	**123,888**