



**Cape Breton
Regional
Municipality**

Cape Breton Regional Municipality

Committee of the Whole on Budget Agenda

Thursday, March 26, 2026

9:30 a.m.

Council Chambers

Second Floor, City Hall

320 Esplanade, Sydney, Nova Scotia

DRAFT

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Land Acknowledgement

Roll Call

1. Approval of Agenda: (Motion required)

2. Corporate Services Issues

2.1 Proposed 2026-27 Capital Budget: Wayne MacDonald, Chief Engineer (See page 1)

Recess 10 Minutes followed by Capital Budget Questions

2.2 Proposed 2026-27 Operating Budget: Nancy Dove, Chief Financial Officer (See page 51)

Recess 10 minutes followed by Operating Budget Questions

2.3 Proposed Resolutions for 2026-27 Capital and Operating Budgets: Nancy Dove, Chief Financial Officer (See page 288)

3. Correspondence

3.1 Cost Shared Program for Paving of Subdivision (J Class) Streets for Fiscal Year 2026-27: Fred Tilley, Minister of Public Works (See page 289)

Adjournment

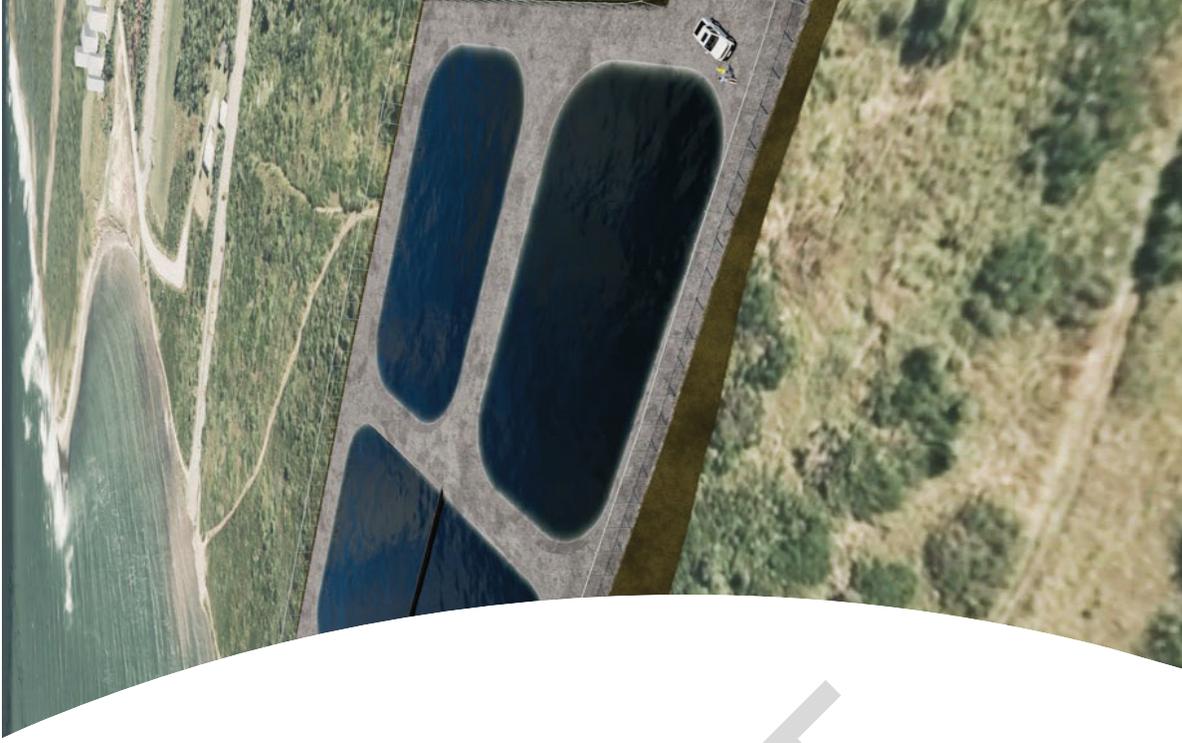
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**Cape Breton
Regional
Municipality**

Capital Budget Plan 2026-2027 (DRAFT)

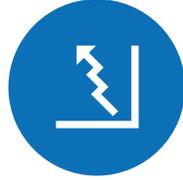
Prepared by Engineering Services



Executive Summary



This capital plan reflects current fiscal constraints and focuses on maintaining core services and critical infrastructure. While strategic investments remain a priority, this budget emphasizes essential work required to keep systems operating safely and reliably.



The proposed budget falls below industry reinvestment benchmarks, resulting in a growing infrastructure deficit over time. Some projects will be deferred, limiting the municipality's ability to address long-term asset needs and emerging priorities.



Utilizing the CBRM Capital Prioritization Framework is intended to support informed, transparent, decision-making by illustrating the true cost of maintaining the services residents rely on such as roads and underground infrastructure.

Five Year Capital Priorities Forecast



7.2 CBRM Capital Priorities Forecast (DRAFT) 2026 – 2030

Matthew Viva, Senior Manager of Engineering Services, reviewed the staff report and recommendation included in the agenda package. Discussion took place regarding project timelines, strategies, and projects in rural districts. The following motion was then put forward:

Motion

Moved by Councillor Paruch, seconded by Councillor MacMullin, to approve the CBRM Capital Priorities Forecast (DRAFT) 2026-2030, and authorize application being made by the CBRM on behalf of the Municipality or community partners as opportunities arise.

Discussion:

- Project timelines and priorities
- Transparency and equitable distribution
- Federal funding

Motion Carried

Five Year Capital Priorities Forecast (DRAFT)

2026-2030

Cape Breton Regional Municipality
September 9th, 2025
Prepared by Engineering Services



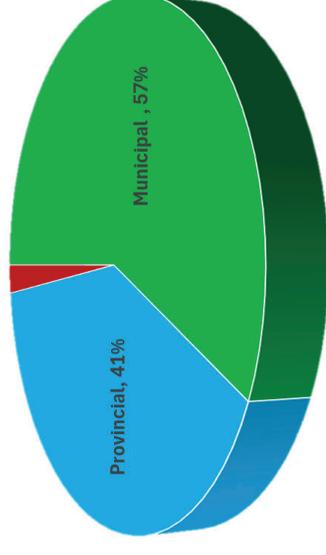
Net Stock of Core Public Infrastructure in Canada



Municipalities own the core Infrastructure assets that are critical to the quality of life of Canadians and the competitiveness of the country.

“Municipalities own over 60% of the country’s infrastructure but collect just eight cents of every tax dollar paid in Canada, with the other 92 cents going to Federal, Provincial and Territorial Governments.”

- 1800 jobs generated per \$100 million invested in infrastructure
- \$160M economic growth generated per \$100M invested



*Federation of Canadian Municipalities (FCM)
Canada Infrastructure Report Card*

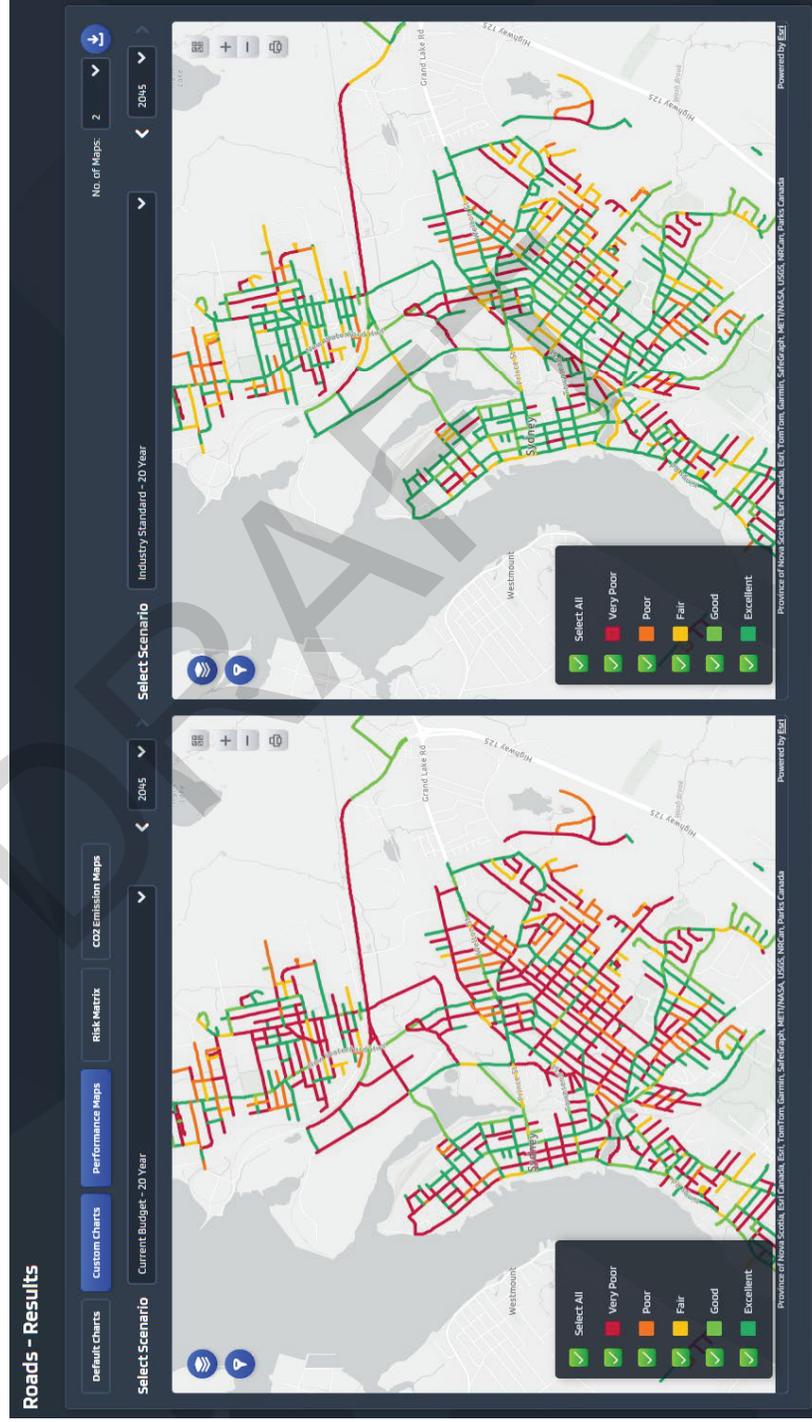
Linear Asset Condition & Replacement Costs



Asset Type	Total Length (kms)	Very Poor	Poor	Fair	Good	Very Good	Asset Value	
Roads								
Arterial	25	0%	6%	47%	25%	20%	\$50,165,000	
Major Collector	34	1%	13%	42%	18%	25%	\$48,332,000	
Collector	26	1%	6%	35%	29%	27%	\$36,670,500	
Minor Collector	64	2%	18%	27%	21%	32%	\$90,482,000	
Local	332	15%	25%	18%	16%	22%	\$310,326,500	
Subtotal	482	11%	21%	24%	18%	24%	\$535,976,000	
Sanitary Sewers								
Trunk Sewers	10	15%	13%	40%	5%	27%	\$43,860,238	
Collector Sewers	691	30%	21%	21%	13%	15%	\$1,120,708,151	
Pressure Sewers	23	14%	4%	13%	8%	60%	\$60,560,976	
Subtotal	724	29%	20%	21%	13%	17%	\$1,225,129,365	
Watermains								
Distribution Mains	735	33%	31%	17%	7%	13%	\$1,256,850,000	
Transmission Mains	64	30%	15%	3%	7%	45%	\$134,360,100	
Subtotal	799	32%	30%	16%	7%	15%	\$1,391,210,100	
TOTAL REPLACEMENT VALUE								\$3,152,315,465

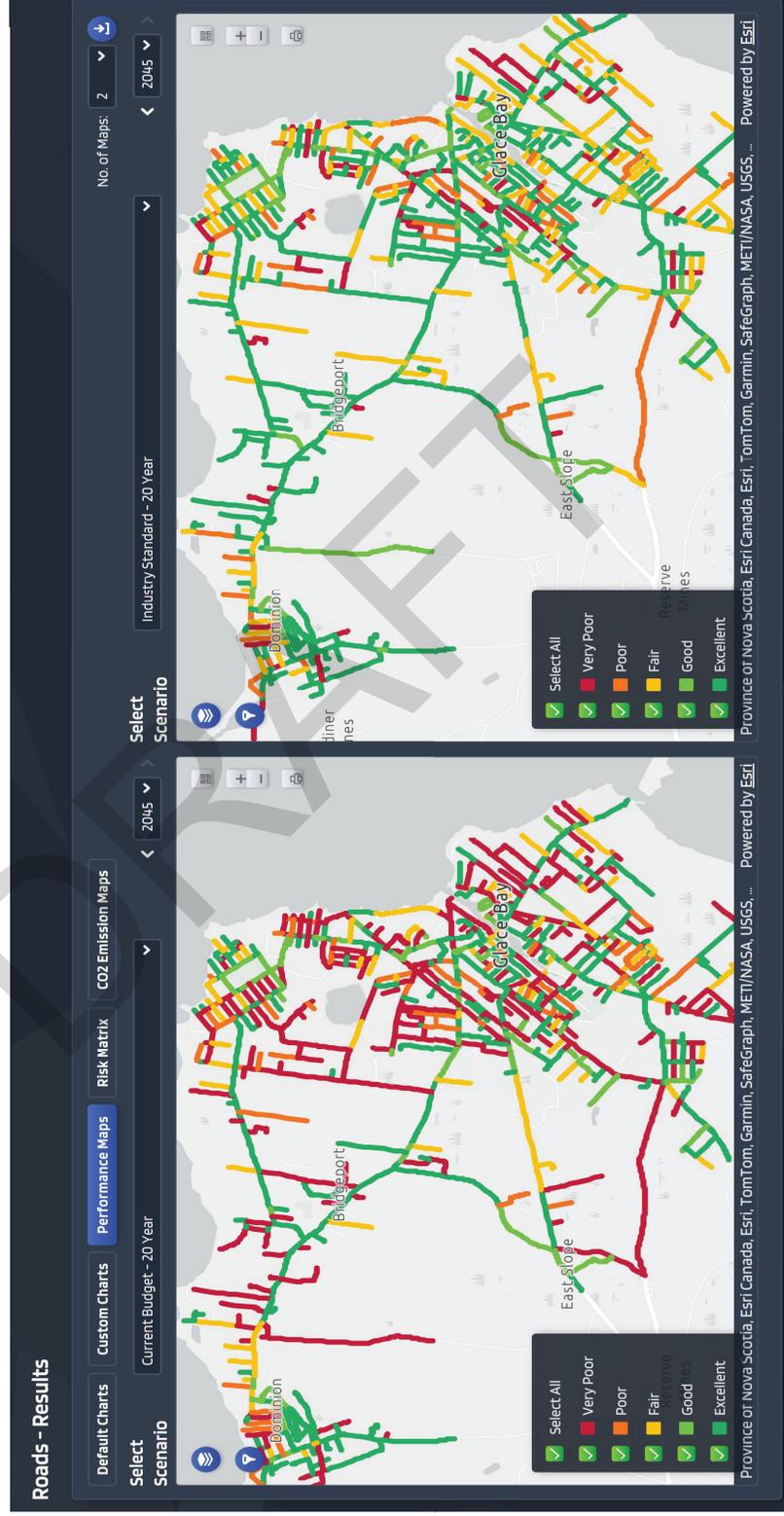


Asset Management Predictive Analysis – 20-Year Outlook





Asset Management Predictive Analysis – 20-Year Outlook

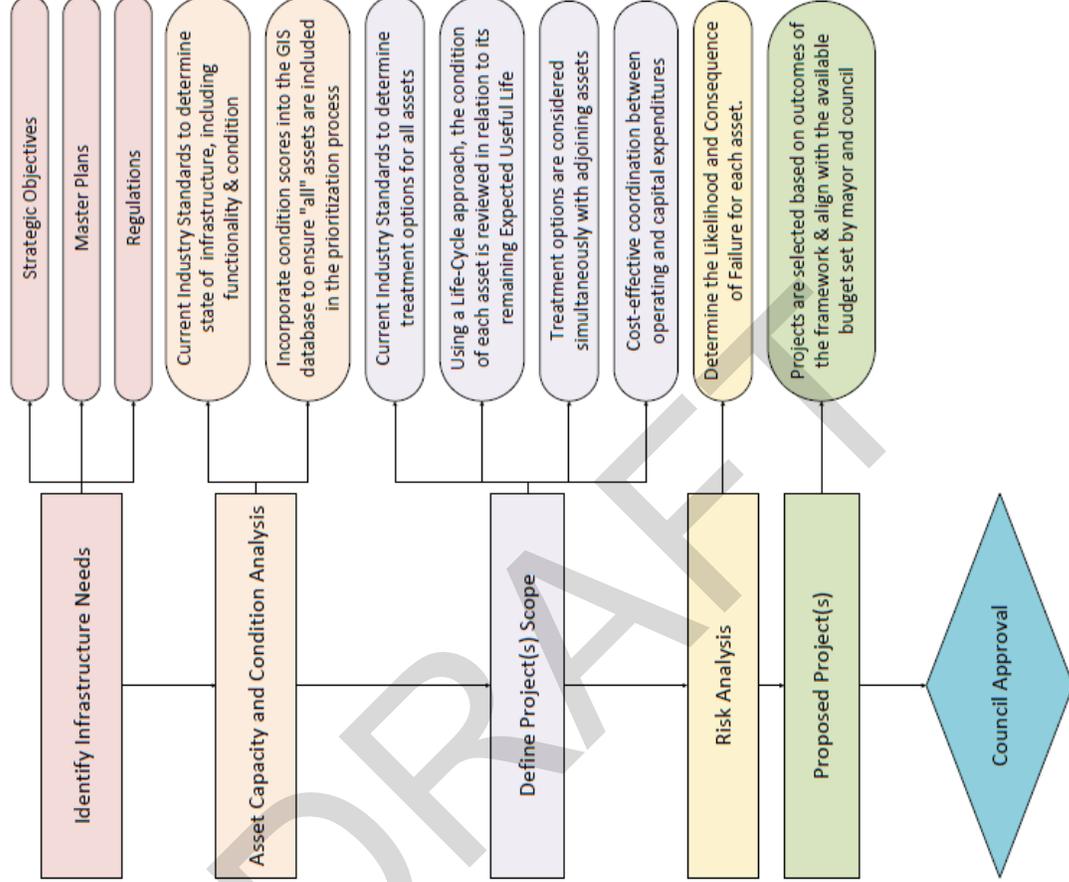




Asset Management Predictive Analysis – 20-Year Outlook



CBRM Infrastructure Prioritization Framework





Capital Budget Overview

Project ID	Project Description	Budget
LI	Linear Infrastructure	9,848,252
H	Housing Infrastructure	17,218,394
WW	Wastewater/Stormwater	32,001,958
W	Water Utility	9,782,843
PGB	Parks/Grounds/Buildings/Facilities	5,920,000
SW	Solid Waste	1,050,000
TF	Transit & Fleet	4,779,819
FS	Fire Services	2,238,000
IT	IT/Technology	500,000
TOTAL		\$83,339,266



Key Messages

1. Asset Conditions & Regulatory Pressures

- CBRM-owned asset conditions are declining
 - Ageing infrastructure, deferred maintenance, resiliency
 - National Housing Crisis
- Regulatory requirements
 - WSER (Wastewater Effluent Regulations)

2. Operational Impacts

- Increased borrowing → Operational budget pressure
- New/expanded assets → New/increased operational expenses

3. Fiscal Capacity

- External funding is insufficient and not guaranteed
- Significant borrowing requirements
- Fiscal decisions “now” affect CBRM’s options moving forward
- Substantial increased inflationary and supply costs



DRAFT

Linear Infrastructure Projects

Local Roads Paving

Project ID: LI-26-1



Local roads serve as the foundation of neighborhood connectivity, providing direct access to homes and businesses while supporting low traffic volumes and safe travel.

- Proposed Local Roads Budget includes **5.20km** of roadwork.

AVERAGE ANNUAL REINVESTMENT RATE		
	Industry Standard	Proposed Budget
Local Roads	2.9%	1.92%
Proposed Budget		
5-Year Priorities Budget		\$6,000,000
Variance		\$7,758,163
		-\$1,758,163



Local Roads Paving

Project ID: LI-26-1

Road	Community	From	To
LOCAL ROADS			
North Division			
MacLean Street	Sydney Mines	Amber	End
Clifford Street	North Sydney	Brook	Peppett
Forman Street	North Sydney	Clifford	Stanley
Johnston Street	North Sydney	Peppett	End
Montgomery Street	Sydney Mines	Fraser	End
Napoleon Street	North Sydney	Tobin	Hillier
Park Street	North Sydney	Beech	End
Stanley Street	North Sydney	Caledonia	Archibald



Local Roads Paving

Project ID: LI-26-1

Road	Community	From	To
LOCAL ROADS			
Central Division			
Archibald Avenue	Sydney	Cottage	End
Argosy Street	Sydney	Victoria	Borden
Beechwood Crescent	Sydney	Kingswood	Kingswood
Beechwood Court	Sydney	Beachwood	End
Buller Street	Sydney	Lingan	Kitchener
Military Road	Lingan Road	Lingan	Dryden
Forrest Street	Sydney	Vulcan	End
Glebe Street	Sydney	Dorchester	End
Manse Street	Sydney	Oakville	Brookdale
Park Street	Sydney	Terrace	Whitney



Local Roads Paving

Project ID: LI-26-1

Road	Community	From	To
LOCAL ROADS			
East Division			
Baron Drive	Glace Bay	Cavalier	Dinn
Duke Street	Glace Bay	End	End
Gerrard Street	New Waterford	Plummer	North End
Hub Avenue	Glace Bay	Second	Fifth
Josephine Avenue	New Waterford	Mahon	End
Kennedy Drive	Dominion	Mitchell	End
Mahon Street	New Waterford	Plummer	Ellsworth

Arterial/Collector Roads Paving

Project ID: LI-26-2



Arterial and collector roads form the backbone of CBRM's transportation network, balancing efficient traffic movement with direct access to communities, businesses, and services.

- Proposed Arterial/Collector Roads Budget includes **2.1km** of roadwork.

AVERAGE ANNUAL REINVESTMENT RATE		
	Industry Standard	Proposed Budget
Arterial/Collector Roads	3.6%	0.89%
Proposed Budget		
5-Year Priorities Budget	\$2,000,000	\$5,641,238
Variance		-\$3,641,238



Arterial/Collector Roads Paving

Project ID: LI-26-2

Road	Community	From	To
ARTERIAL/COLLECTOR ROADS			
Central Division			
Lingan Road	Sydney	Hankard	Bay
Townsend Street	Sydney	Inglis St.	High St.
East Division			
Ellsworth Avenue	New Waterford	Webbs Lane	Ling St.
MacLeod's Rd	Glace Bay	Dominion	Fraser
North Division			
Main Street	Sydney Mines	Meadowbrook Dr.	Civic 1100



Sidewalk Reinstatement Program

Project ID: LI-26-3

AVERAGE ANNUAL REINVESTMENT RATE

	Industry Standard	Proposed Budget
Sidewalks	2.0%	1.4%

Proposed Budget \$548,252 + \$549,725

5-Year Priorities Budget	\$1,916,750
Variance	-\$818,773

Note: Total sidewalk asset budget inclusive of local and collector road projects is \$1,097,977

Road	Community	From	To
SIDEWALKS			
Central Division			
Kenwood Dr	Prime Brook	Elkin	Oceanview
George St	Sydney	Town Line	Edgar
Forrest St	Sydney	Vulcan	End
Manse St	Sydney	Oakville	Brookdale
Townsend St	Sydney	Inglis	High
East Division			
Tenth St	New Waterford	Plummer	Walsh
Tracey St	Glace Bay	Wallace	End
Mahon St	New Waterford	Plummer	Ellsworth
MacLeod's Rd	Glace Bay	Dominion	Fraser
North Division			
Stanley St	North Sydney	Caledonia	King
Commercial St	North Sydney	Irving	Civic 225
Napolean St	North Sydney	Tobin	Hillier
Stanley St	North Sydney	Forman	Peppett



Rural Suburban Sidewalk Program

Project ID: LI-26-6

The Rural Suburban Sidewalk Program is intended to improve pedestrian safety and accessibility in rural and suburban areas.

Specific Projects are not yet identified but will be coordinated with the Nova Scotia Department of Public Works (NSDPW).

Program approach will include:

- Addressing gaps where sidewalks are absent or inconsistent.
- Support safer connections to schools, transit stops, and community facilities.
- Maximize efficiencies by coordinating with other work where possible.

Proposed Budget	\$700,000
5-Year Priorities Budget	\$0
Variance	+\$700,000



J Class Roads (Initial Paving)

Project ID: LI-26-4

Since the early 2000s, CBRM and the Province of Nova Scotia have shared the cost of paving “J-Class” roads (50/50). CBRM prioritizes roads in consultation with District Councillors on a rotating, district-by-district basis.

CBRM is currently working from Council approved 2019 (Phase 6) list.

District 7	Marbern Street (Howie-Gentef)	Completed 2022
	Lauren Lane (Howie-Gentef)	Completed 2020
	Seaview Drive (Gabarus)	Completed 2024
District 11	Guy Street (New-Victoria)	Completed 2021
	Franklyn Road (Gatatone)	Completed 2025
District 8	Seaview Lane (Little-Lorraine)	Completed 2023
	Rosewood Heights (Mira)	0.40 km
	Watson Road (Point Edward)	.32 km
District 3	Burton Drive (Blackett's Lake)	.25 km
	Fairholm Close (George's River)	.35 km
	Marydale Drive (Grand Mira South)	.63 km
District 7	Juniper Road (Grand Mira-South)	Completed 2025
	Woodland Drive (Prime Brook)	.23 km

J Class Roads (Initial Paving)

Project ID: LI-26-4



Key Considerations:

- \$6,270,000 required to complete the remaining “unpaved” J-Class Roads
- On-going negotiations for CBRM to upgrade and retain ownership of approximately 70km of J-Class Roads.
- This 70km of J-Class Roads is based off anticipated operating savings that would no longer be paid to the Province.

District 11	Livingston Road (Lingan)	.11 km
District 8	Kennedy’s Lane (Little Lorraine)	.24 km
	MacPherson Drive (Trout Brook Rd, Mira)	.39 km
	MacLellan Avenue (Sydney Forks)	.14 km
District 7	Sarah Drive (Howie Centre)	.13 km
	Alder Road (Dutch Brook)	.45 km
	Walker’s Lane (Caribou Marsh)	.15 km
	Gairloch Drive (Sydney Forks)	.16 km
	Sheiling Drive (Marian Bridge)	1.91 km
District 12	Lake Road (New Victoria)	0.80km

Proposed Budget	\$300,000
5-Year Priorities Budget	\$2,000,000
Variance	-\$1,700,000

Traffic Safety Improvements

Project ID: LI-26-5



Investing in traffic safety means safer streets, better flow, improved accessibility, and stronger, more livable communities.

AVERAGE ANNUAL REINVESTMENT RATE		
Industry Standard	Proposed Budget	
Sidewalks	2.0%	1.4%
Proposed Budget	\$548,252 + \$549,725	
5-Year Priorities Budget	\$1,916,750	
Variance		-\$818,773

Road	Community	Description
TRAFFIC SAFETY IMPROVEMENTS		
George St at Falmouth St	Sydney	Crosswalk Improvements
Keltic Dr at Coxheath Rd	Coxheath	Crosswalk Improvements
Victoria Rd at Jameson St	Sydney	Crosswalk Improvements
Commercial St at Brookside St	Glance Bay	Intersection Upgrades



CANADA HOUSING INFRASTRUCTURE FUND

HOUSING PLAN
IN ACTION!



Housing, Infrastructure
and Communities Canada

Canada



Housing Infrastructure Projects



Housing Infrastructure Projects

Project ID: HI-25-1/2/3

CBRM is helping improve housing through three key Capital Delivery initiatives.

1. Tartan Downs (Year 2 of 3) - \$8,518,394

- Fully funded through the Canadian Housing and Infrastructure Fund (CHIF) and Housing Accelerator Fund (HAF)
- Partnered with the Urban Neighborhood Development Association
- Early Civil Work on-going

2. CBU Water Supply and Housing Development (Year 2 of 4) - \$5,100,000

- Fully funded through the Canadian Housing and Infrastructure Fund (CHIF) and Provincial Contributions.
- Design work ongoing.

Proposed Budget	\$17,218,394
5-Year Priorities Budget	\$21,381,424
Variance	-\$4,163,030

Housing Infrastructure Projects

Project ID: HI-25-1/2/3



CBRM is helping improve housing through three key Capital Delivery initiatives.

3. Housing Accelerator Fund (HAF) – \$3,600,000

- CBRM is administering the funds received through the CMHC Housing Accelerator Fund to support municipal infrastructure installation supporting additional housing units.
- Projects
 - Tartan Downs Development
 - Kinsmen Drive Upgrades
 - Jail Field Land-Banking Initiative

Proposed Budget	\$17,218,394
5-Year Priorities Budget	\$21,381,424
Variance	-\$4,163,030



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Wastewater & Stormwater Projects

Wastewater Treatment Infrastructure Projects



Project ID: WW-19-1

The wastewater investing in Canada Infrastructure Projects (ICIP) are fully funded by the Federal (40%) and Provincial (60%) Governments.

- **Total Project Budget \$97.8M**
 - Total Budget for the Glace Bay Component \$86M
 - Construction status: **Year 7 of 7**
- Additional core project components included:
 - Battery Point WWTP UV system replacement – **COMPLETE**
 - UV systems at four (4) existing Wastewater Treatment Lagoons – **COMPLETE**
 - Port Morien WW Collection and Treatment System – **COMPLETE**

Proposed Budget	\$21,096,931
5-Year Priorities Budget	\$22,998,295
Variance	-\$1,901,364

New Victoria Wastewater Collection & Treatment Project

Project ID: WW-18-2



The New Victoria project was added as a Scope Change under the Sydney Harbour West WW Collection & Treatment Project.

- Equally funded by Housing, Infrastructure & Communities Canada (HICC), the Province of NS, and CBRM under the New Building Canada Fund (NBCF).

- **Total Project Budget \$13.5M - Project status: Year 2 of 3**
- Additional core project components include:
 - Design & Construction of the Sydney Harbour West Wastewater Collection and Treatment System – **ONGOING**
 - Design & Construction of the New Victoria Wastewater Collection & Treatment System - **ONGOING**

Proposed Budget	\$9,357,504
5-Year Priorities Budget	\$7,994,439
Variance	+\$1,363,065

Northside Wastewater Collection & Treatment Project

Project ID: WW-26-1



- Mandated by Environment & Climate Change Canada through the Federal Wastewater Systems Effluent Regulations (WESR)
- Preliminary design is complete
- Funding application submitted – **Canada Housing Infrastructure Fund (CHIF)**
 - Federal Funding Contribution 40%
 - Provincial Funding Contribution 60%
 - CBRM Funding Contribution (land purchases)
- **Estimated Project Cost \$175.7M**
 - **Phase 1 – Collector Sewer & Outfall = \$90M**
 - **Phase 2 – Treatment Plant = \$85.7M**

Proposed Budget	\$682,228
5-Year Priorities Budget	\$1,562,438
Variance	-\$880,210

Northside Wastewater Collection & Treatment Project

Project ID: WW-26-1



- **Core project components will include:**
 - Thorough investigation and evaluation of existing wastewater infrastructure
 - GIS data integration
 - Development of infrastructure improvement plans
 - Execution of infrastructure upgrade initiatives
 - Detailed design of a new collection and treatment system
 - Detailed design of a new treated outfall structure
 - Construction & commissioning of new wastewater system

Proposed Budget	\$682,228
5-Year Priorities Budget	\$1,562,438
Variance	-\$880,210

Wastewater Collection System Upgrades

Project ID: WW-26-2



Municipal Wastewater systems are critical to public health and environmental protection, safely conveying wastewater to treatment facilities. Regular upgrades are essential to sustain performance, reduce system failures, and extend asset life.

AVERAGE ANNUAL REINVESTMENT RATE		
Industry Standard	Proposed	Budget
Local Roads	1.0%	0.05%
Proposed Budget	\$695,295	
5-Year Priorities Budget	\$12,536,437	
Variance		-\$11,841,142

Road	Community	From	To
LOCAL ROADS			
Central Division			
Archibald Ave	Sydney	Cottage	End
Mance St	Sydney	Oakville	Brookdale

Lot-Level Flood Mitigation

Project ID: WW-26-3



Lot-Level flood mitigation can reduce strain on residential properties, which in turn can reduce strain on municipal stormwater and wastewater systems.

- Funded through the Sustainable Communities Challenge Fund (70%)
 - Year 1 of 2
 - Total Project Cost = \$500,000
- Project Outcomes:
 - Flood-risk assessments
 - Mitigation retrofits
 - Education and data to guide future infrastructure requirements



Sustainable Communities
Challenge Fund

Proposed Budget	\$170,000
5-Year Priorities Budget	\$0
Variance	+\$170,000



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Water Utility Projects

Water Utility

Project ID: W-26-1/2/3/4/5



The following water projects have been approved through the current Water Rate Study and are funded by existing rate structure.

- **Water Treatment Equipment**
 - a. Saturation Tank 2 Louisbourg
 - b. Additional filter at SWTP
 - c. SWTP Well 11 Replacement
 - d. Pottle Lake Membrane Replacement
- **Distribution Main Upgrades**
 - a. Archibald Avenue Upgrades
- **Structures and Improvements**
 - a. MacAskils Brook Dam Spillway
 - b. Louisbourg Water Storage Tank
- **Distribution Main Upgrades**
 - a. Main Street Upgrades
 - b. Ellsworth Avenue Upgrades
 - c. MacLeod's Rd Main 250mm (B8)
 - d. Glace Bay PRVs (B3)
- **Meter Replacements**
 - a. Unplanned residential meter replacements

Proposed Budget	\$9,782,843
5-Year Priorities Budget	\$19,077,809
Variance	-\$9,294,966



Parks, Grounds, Buildings, & Facilities Projects

Buildings & Facilities

Project ID: PGB-26-1/2/3



- City Hall HVAC (carry over)
- Police Elevator Modernization (carry over)
- Glace Bay Fire Roof
- Northside Pool Mechanical Upgrades
- Police Ident Controls
- Police Boiler Replacement
- North Public Works Controls
- Glace Bay Public Works Controls
- New Waterford Fire Steel Roof Joists Structural Repairs
- North Sydney Fire Steel Roof Joists Structural Repairs

Proposed Budget	\$2,400,000
5-Year Priorities Budget	\$3,400,000
Variance	-\$1,000,000

Parks & Grounds

Project ID: PGB-26-4



- Glace Bay Tennis Court (carry over)
- Cromarty Tennis Court Resurfacing
- Sharon Anne Park Playground
- Moxham Drive Park
- Queen Elizabeth Park Playground
- Pitt Street Playground/Park Upgrades
- Victory Park (carry-over)
- MacKinnon Skatepark
- Neville Park Playground
- Munroe Park - Boardwalk Removal and Path Paving
- Various park, playground, court and sport field upgrades

Proposed Budget	\$3,520,000
5-Year Priorities Budget	\$4,000,000
Variance	-\$480,000



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Solid Waste Projects

Solid Waste

Project ID: SW-26-1/4



Investment into CBRM’s Solid Waste infrastructure is necessary to maintain safe, compliant, and operational solid waste facilities.

Key Projects:

- C&D Landfill Cell Expansion
 - Phase 1 of a 2-Year project
 - Existing landfill site approaching capacity and requires expansion to satisfy service delivery and regulatory requirements
- Landfill Siteworks Improvements and Fencing

Proposed Budget	\$1,050,000
5-Year Priorities Budget	\$1,291,667
Variance	-\$241,667



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Transit & Fleet Projects



Transit

Project ID: TF-26-2

Fleet renewal is necessary to provide safe reliable and accessible transit service by replacing aging vehicles.

Funding Details:

- Canada Public Transit Fund (CPTF) - Secured CPTF baseline funding is a 10-year agreement (Year 1 of 10)
- Public Transit Assistance Program (PTAP) - Annual provincial grant
- Accessible Transportation Assistance Program (ATAP) - Annual provincial grant
- Rural transit Solutions Fund (RTSF) - Application submitted but have not received a response.

26/27 fleet includes:

- Delivery of 3 – 40ft diesel buses
- Delivery of 2 – mini-buses

Proposed Budget	\$3,000,000
5-Year Priorities Budget	\$4,000,000
Variance	-\$1,000,000

Fleet Program

Project ID: TF-26-5



CBRM PW and the Water/Wastewater departments require the following fleet upgrades for Fiscal 2026-27.

Fleet Assets				
Item	Location	No.	Unit Cost	Total Cost
Half Ton	North	2		
	Central	4	\$ 62,314	\$ 436,198
	New Waterford	1		
Backhoe	Central	1	228,486	228,486
	Glace Bay	3		
One Ton Truck	New Waterford	1	124,629	498,516
Salt Truck	East	1	373,887	373,887
100 HP Tractor	Glace Bay	1	135,015	135,015
Tandem	North	1	207,715	207,715
			Total	\$ 1,779,817

Proposed Budget	\$1,779,817
5-Year Priorities Budget	\$2,000,000
Variance	-\$220,181



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Fire Services Project

Fire Services

Project ID: FS-26-1



Fire Services depend on specialized equipment to deliver timely emergency response.

Planned replacements this year include the three fire trucks ordered in 2024. With Delivery expected in July 2026, costs will now be incurred during fiscal 26/27.

Currently evaluating purchasing/leasing options for future.

Fleet Details:

- 1500 gal. Pumper Tanker
- 1500 gal. Pumper Tanker
- 1500 gal. Pumper Tanker

Proposed Budget	\$2,238,000
5-Year Priorities Budget	\$5,138,000
Variance	-\$2,900,000



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Information Technology Project

Information Technology

Project ID: IT-26-1



Modern municipal services rely on strong IT systems to operate efficiently, securely, and reliably.

Ongoing investment is essential to protect against cyber risks and support day-to-day service delivery.

Project Details:

- Council Chambers – Wiring Upgrades
- Cyber Security Backup
- Police – Downtown Security Cameras

Proposed Budget	\$500,000
5-Year Priorities Budget	\$500,000
Variance	\$0



DRAFT

Deferred Capital Projects

Deferred Capital Projects



In addition to the variances shown in the current proposed budget, the following projects were deferred to remain within current borrowing limits and align with projected revenues.

Active Transportation Program

- Unsecured and/or uncertain funding sources ATF, RTSF
- Will reassess upon funding approvals

Stormwater & Wastewater Infrastructure

- Culvert Replacement Program
- Stormwater Collection System Upgrades
- Inflow & Infiltration Program

Transit & Fleet

- EV Maintenance Facility & EV Bus Replacement Project
- One 40' Diesel Bus Purchase
- One Combo/Vac Truck

Fire Services

- 5 - Year Fleet Replacement Program

Capital Projects Cuts



Project Name	Change Type	What Changed
EV Bus	Removed	Deferred \$800,000 - one bus
EV Facility	Removed	\$405,000 deferred
C200 Upgrades	Removed	Deferred
Active Transportation	Removed	Unsecured and/or uncertain funding sources; reassess if funding available
Downtown Police Station	Removed	Deferred
Police Station GLR	Removed	Deferred
Curling Club	Removed	Deferred
Demolition Unsilghtly Premises	Removed	Operating budget; reduced
New Waterford Arena	Removed	
Police HQ Lockup	Removed	Deferred; general maintenance
Fire Fleet Replacement	Removed	Deferred and evaluating 5 year plan; 3 vehicles previously ordered

Project Name	Change Type	What Changed
One 40' Diesel Bus	Removed	
One Combo/Vac Truck	Removed	
Culvert replacement program	Removed	Deferred
Stormwater Collection System Upgrades	Removed	Deferred
Inflow & Infiltration program	Removed	Deferred
Traffic Safety Improvements	Reduced	Budget decreased; reallocated
CBRM Building Rehabilitation Program	Reduced	Budget reduced from \$2.32M → \$2.00M
Toughbooks		Reduced
Public Works Fleet Replacement	Reduced	Budget reduced by \$100,000



**Cape Breton
Regional
Municipality**

DRAFT

Budget Briefing

Year Ending March 31, 2026





2026-27 Budget Highlights

Draft Summary for Council





Overall Budget Position

- Balanced Operating Budget for Fiscal Year 2026–2027
 - Total Revenues: **\$201,436,710**
 - Total Expenditures: **\$201,436,710**
 - Operating Reserve **\$1,328,265**

Staffing Overview



- There are seven FTEs in the 2026/27 Budget:
 - Police – increase of three FTE to support body camera implementation
 - Clerks – increase of one FTE to support records management initiatives
 - Wastewater – increase of two Level 3 Operators (6-month prorated)
 - CAO – increase of one FTE Internal Auditor



Budget Overview

- Key Budget Assumptions
 - All wage increases reflect ratified Collective Agreements
 - Contractual costs updated where rates are fixed
 - Departmental spending reviewed line-by-line
- Focus on:
 - Efficiencies
 - Best practices



Revenue Changes

- Overall Revenue Increase: \$13.58M (7.2%)
- Major drivers:
 - Property taxation
 - Solid waste fees
 - Wastewater full cost recovery
 - Revenue changes support operational sustainability



Other Sources Revenue

- **Increases**
 - Solid Waste Revenues: +\$1.89M (45.7%)
 - Extended Producer Responsibility (ERP) revenues
 - New residential tipping fees
- **Wastewater Revenues: +\$3.9M (52.7%)**
 - Now fully offsets operating costs
- **Decreases**
 - Transit Revenues: -\$695K
 - Offset partially by new bus fare fees



Departmental Increases

ADMIN/CAO: Increase of \$704,556 (146.3%)

Salary/Benefits	\$324,356
Operational Expenditures	<u>\$380,200</u>
Total Budget Increase	<u>\$704,556</u>

Buildings Operations & Libraries: Increase of \$218,249 (5.5%)

Salary/Benefits	\$119,749
Operational Expenditures	<u>\$98,500</u>
Total Budget Increase	<u>\$218,249</u>



Departmental Increases

Clerk: Increase of \$191,367 (28.7%)

Salary/Benefits	\$191,717
Operational Expenditures	(\$350)
Total Budget Increase	\$191,367

Comms 911: Increase of \$176,759 (8.3%)

Salary/Benefits	\$174,259
Other Operational Expenditures	<u>\$2,500</u>
Total Budget Increase	\$176,759



Departmental Increases

Communications: Increase of \$79,036 (7.9%)

Salary/Benefits	\$73,036
Operational Expenditures	<u>\$6,000</u>
Total Budget Increase	<u>\$79,036</u>

Engineering Department: Increase of \$881,708 (80.5%) (mainly due to realignments)

Salary/Benefits	\$683,353
Operational Expenditures	<u>\$383,625</u>
Total Budget Increase	<u>\$881,708</u>



Departmental Increases

Public Works: (All Divisions) Increase of \$2,172,124 (3.6%)

Salary/Benefits	\$1,626,890
Operational Expenditures	<u>\$545,234</u>
Total Budget Increase	<u>\$2,172,124</u>

Wastewater: Increase of \$4,730,287 (100% of Direct Costs)

Salary/Benefits	\$1,572,831
Operational Expenditures	<u>\$3,157,456</u>
Total Budget Increase	<u>\$4,730,287</u>

Note: Shared operational expenditures within various other budgets is \$6,596,501, bringing total expenditure to \$11,326,788. Estimated wastewater revenues will 100% offset all associated expenses.



Departmental Increases

Facilities: (All Divisions) Increase of \$244,404 (5.1%)

Salary/Benefits	\$115,654
Other Operational Expenditures	<u>\$128,750</u>
Total Budget Increase	<u>\$244,404</u>

Finance: Increase of \$296,439 (7.7%)

Salary/Benefits	\$389,338
Operational Expenditures	<u>\$(92,898)</u>
Total Budget Increase	<u>\$296,439</u>



Departmental Increases

Fire Services: Increase of \$802,874 (5.63%)

Salary/Benefits	\$230,947
Other Operational Expenditures	<u>\$571,928</u>
Total Budget Increase	<u>\$802,874</u>

Fiscal Services: Decrease of \$263,988

Conditional Transfers	\$1,282,768 (4.5%)
Fiscal Services	<u>\$(1,018,780) (-7.7%)</u>
Total Budget Decrease	<u>\$(263,988)</u>



Departmental Increases

Human Resources: Increase of \$133,801 (7.2%)

Salary/Benefits	\$126,151
Operational Expenditures	<u>\$7,650</u>
Total Budget Increase	<u>\$133,801</u>

Legal: Increase of \$251,065 (7.6%)

Salary/Benefits	\$96,765
Other Operational Expenditures	<u>\$154,300</u>
Total Budget Increase	<u>\$251,065</u>



Departmental Increases

Legislative: Increase of \$116,093 (6.8%)

Salary/Benefits	\$116,093
Operational Expenditures	<u>\$0.00</u>
Total Budget Increase	<u>\$116,093</u>

Parks & Grounds: Increase of \$297,182 (8.2%)

Salary/Benefits	\$135,782
Other Operational Expenditures	<u>\$161,400</u>
Total Budget Increase	<u>\$297,182</u>



Departmental Increases

Police: Increase of \$1,618,708 (4.8%)

Salary/Benefits	\$1,130,708
Other Operational Expenditures	<u>\$488,000</u>
Total Budget Increase	<u>\$1,618,708</u>

Planning Insp/Bylaws EcoDev: Decrease of (\$126,922) (-2.8%)

Salary/Benefits	\$267,698
Other Operational Expenditures	<u>(\$394,620)</u>
Total Budget Decrease	<u>(\$126,922)</u>



Departmental Increases

Recreation: Increase of \$262,699 (8.6%)

Salary/Benefits	\$212,199
Other Operational Expenditures	<u>\$50,500</u>
Total Budget Increase	<u>\$262,699</u>

Technology: Increase of \$271,581(16.3%)

Salary/Benefits	\$150,870
Other Operational Expenditures	<u>\$120,711</u>
Total Budget Increase	<u>\$271,581</u>

Reserve



The essence of the reserve stems from the following items:

New Revenues:

ERP Revenues	2,400,000	New to 26/27 Budget but implemented in 25/26
Residential Tipping Fees	400,000	New to 26/27 if approved by Council
Bus Fare Increase	358,471	New to 26/27 if approved by Council

Adjustments to Expenditures:

Removal of REN Funding

300,000 If approved by Council

Total of all Increases

3,458,471

Includes all net expenditure increase from all departments

Less: Net Operational Expenditures

2,130,206

Draft 26/27 Operating Reserve

\$1,328,265

Not Included in Proposed Budget



Fire Services
Personnel requests (2 confidential, 12 ladder truck staff, 3 fire prevention, 3 mechanics) and fleet/facility requirements

Clerks
Policy Analyst position; approx. \$90,000.

Technology
Project Manager position; approx. \$90,000.

Police
3 full-time 911 personnel (~\$250,000); conversion of casuals to

full-time; support for increased criminal records checks and Real-Time Operations Centre.

Public Safety
Special Constable/Bylaw increase

**Water/Wastewater
Collection**
Collections personnel appx \$80,000



Key Takeaways

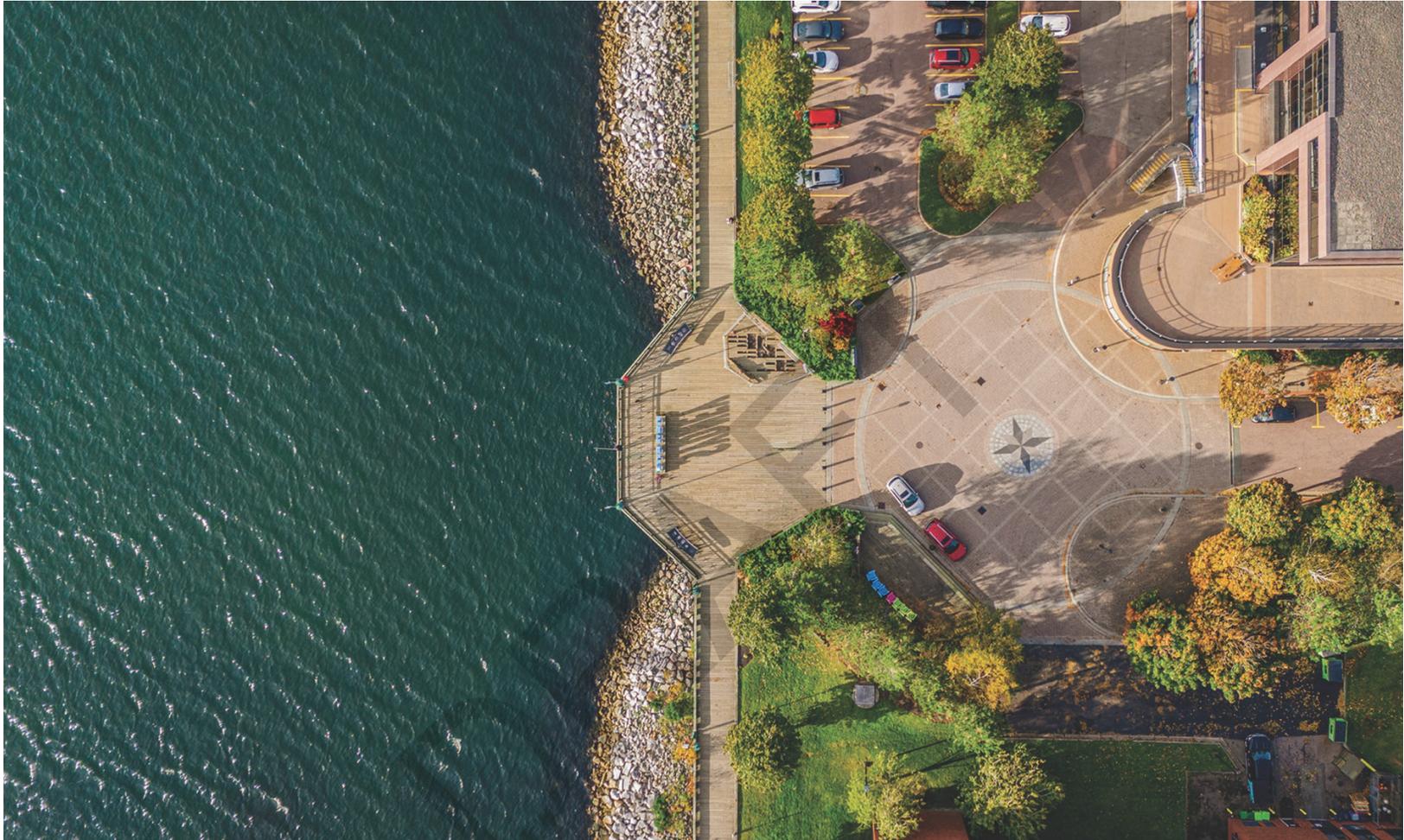
- Balanced budget
- Maintains service levels while managing pressures
- Strategic investments in:
 - Public safety
 - Infrastructure
 - Governance and accountability
 - Continued focus on efficiency and sustainability

Cape Breton Regional Municipality

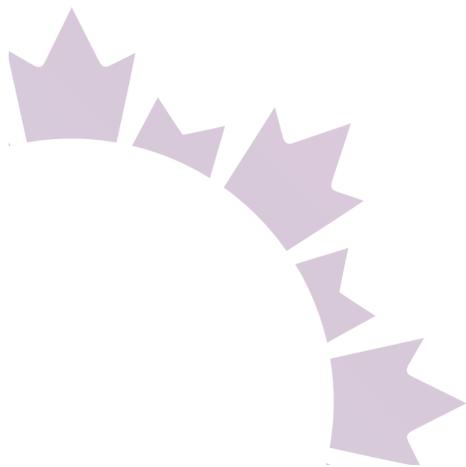




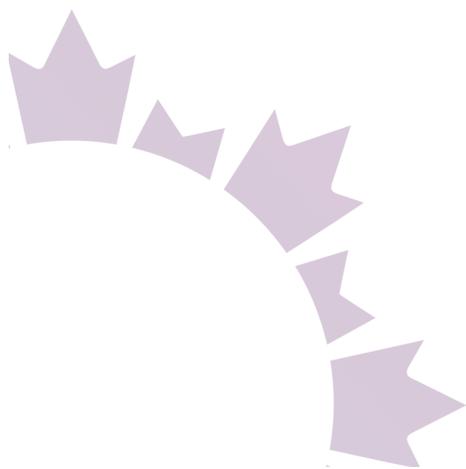
**Cape Breton
Regional
Municipality**



2026-27 BUDGET



DRAFT



Mayor’s Message

On behalf of Council, I am pleased to present the Municipality’s Budget for the coming year. This budget reflects both the challenges and opportunities before us, and the careful, deliberate work undertaken to ensure our community remains strong, resilient, and well positioned for the future. In an environment shaped by ongoing economic pressures and evolving community needs, Council has remained focused on thoughtful decision-making that balances today’s realities with tomorrow’s responsibilities.



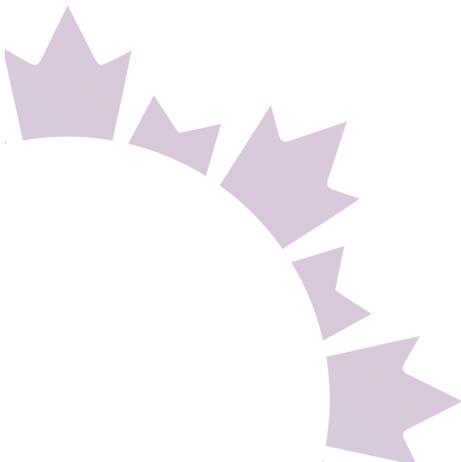
Over the past year, our municipality has continued to demonstrate adaptability and perseverance. Council has worked diligently to balance fiscal responsibility with the need to invest in essential services, critical infrastructure, and community wellbeing. This budget is stable and forward-looking, maintaining core services residents rely on while making strategic investments that support long-term sustainability and growth. Every effort has been made to manage resources prudently, recognizing the importance of affordability for residents while ensuring the municipality remains financially sound.

This budget is also a reflection of collaboration, between Council and Administration, across departments, and with the community we serve. Public input, careful analysis, and transparent discussion have helped shape decisions that align with Council’s priorities and the municipality’s strategic direction. By taking a measured and responsible approach, we continue to strengthen our ability to deliver reliable services and plan effectively for the future.

I would like to thank residents for their continued engagement, trust, and commitment to our community. I also extend my sincere appreciation to Council and staff for their professionalism, dedication, and thoughtful stewardship of public resources throughout the budget process. Together, we remain committed to building a strong, inclusive, and resilient municipality, one that meets the needs of today while preparing responsibly for the generations to come.

A handwritten signature in blue ink that reads "Cecil P. Clarke". The signature is fluid and cursive.

Mayor Cecil P. Clarke
Cape Breton Regional Municipality





CAO's Message

The annual budget is a key expression of Council's priorities and the Administration's commitment to delivering effective, reliable, and responsive municipal services. It translates strategic direction into operational plans and ensures that the organization remains focused on meeting the needs of residents while managing resources responsibly and transparently.

This year's budget has been developed with a strong emphasis on integrity, fiscal responsibility, and accountability.

Administration has worked closely with Council throughout the budget process to ensure alignment with strategic objectives while remaining responsive to community expectations, operational realities, and external pressures. Careful consideration has been given to balancing service delivery demands with affordability, risk management, and long-term sustainability.

Through disciplined planning and collaboration across all departments, this budget continues to prioritize efficient service delivery, sound asset management, and responsible long-range planning. Investments have been guided by evidence-based analysis and a focus on maintaining and improving the infrastructure, programs, and services that residents rely on every day. At the same time, Administration remains committed to continuous improvement, innovation, and the responsible use of public resources.

This budget also reflects the dedication and professionalism of municipal staff, whose expertise and commitment are essential to achieving Council's goals and delivering high quality services to the community. Administration will continue to monitor performance, manage risks, and adapt as necessary to ensure the municipality remains effective, resilient, and well positioned to respond to future challenges and opportunities.

I would like to thank Council for its leadership and collaboration throughout the budget process, and staff across the organization for their hard work, diligence, and cooperation.

I also thank residents for their continued interest and engagement in municipal affairs. Together, through shared responsibility and sound governance, we remain committed to serving the community with transparency, accountability, and excellence.

Demetri Kachafanas, KC
Chief Administrative Officer
Cape Breton Regional Municipality



CFO's Message

The Budget is a critical tool that supports the smooth and effective operations of the Municipality while ensuring financial sustainability.

This year's budget reflects a careful balance between meeting operational demands, maintaining infrastructure, and responsibly managing existing and future financial obligations. A strong focus has been placed on prudent financial planning, debt management, and long-term stability to protect the Municipality's financial health.

Through disciplined budgeting practices and ongoing financial oversight, we are working to ensure that public funds are managed responsibly and transparently. This approach allows the Municipality to continue delivering essential services while planning for future needs and challenges.

I would like to acknowledge the cooperation of Council, Administration, and staff throughout the budget process and reaffirm our commitment to sound financial management on behalf of our community.

Nancy Dove, CPA
Chief Financial Officer
Cape Breton Regional Municipality

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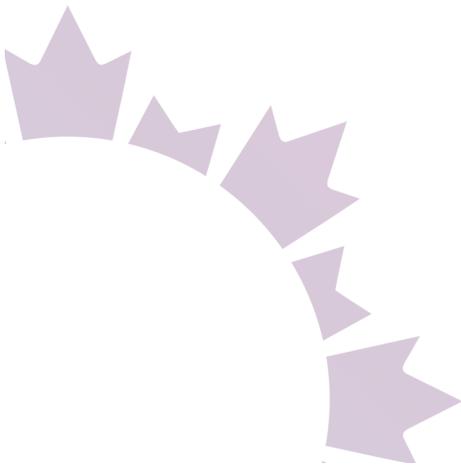
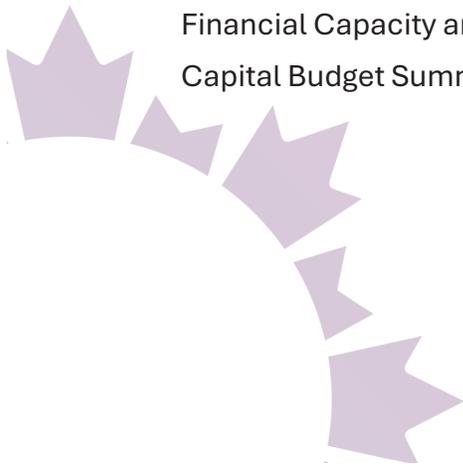




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Introduction

Welcome to the 2026/27 Budget Information Package for the Cape Breton Regional Municipality Committee of the Whole on Budget. This package consolidates essential materials to provide Committee members with a clear and comprehensive resource for reviewing and deliberating on the municipality's budget.

Its purpose is to:

- Support transparent and informed decision-making
- Provide a common factual foundation for budget discussions
- Assist Committee (and subsequently Council) members in understanding the financial context, pressures, and trade-offs facing CBRM

Context & Overview

The 2026/27 budget reflects Council's targets to maintain existing tax rates, with no increase to municipal taxes in the upcoming fiscal year.

While taxes are not being raised, the municipality continues to experience significant financial pressures driven by factors largely outside of Council's control, including:

- Inflationary increases across goods, services, and utilities
- Contractual and collective agreement obligations
- Mandatory provincial contributions
- Ongoing cost pressures related to previously approved initiatives

To remain within Council's tax direction, the proposed budget focuses on:

- Maintaining existing service levels
- Absorbing cost increases through operational efficiencies, expenditure controls, and internal reallocations
- Making careful use of reserves, while recognizing the importance of rebuilding reserve balances over time

Developed in alignment with Council's Term Priorities, the 2026/27 budget reflects a balanced approach, addressing unavoidable financial pressures while protecting taxpayers and preserving essential municipal services.



Key Highlights of the 2026/27 Budget

**2026/27
PROPOSED
BUDGET
SUMMARY**

OPERATING RESERVE: \$1,328,265

REVENUES: \$201.5 million

EXPENDITURES: \$201.5 million

Balanced budget with a \$1.32 million operating reserve

- The Draft 2026/27 Budget is balanced and projects an **operating reserve of \$1,328,265 with total revenues of \$201.5 million and total expenditures of \$201.5 million.**
- The operating reserve reflects disciplined financial management while absorbing significant cost pressures across departments.

Revenue growth driven by taxation and new user fees

- Overall revenues increase by \$13.58 million (7.2%), led primarily by:
 - Tax revenues up \$8.7million (6.1%)
 - New and expanded revenue sources, including ERP revenues (\$2.4 million), proposed residential tipping fees (\$400,000), and transit fare increases (approx. \$358,000) subject to Council approval.

Controlled spending with targeted service investments

- **Operational expenditures increase by \$13.58 million (7.2%),** reflecting:
 - Wage and benefit increases tied to ratified collective agreements.
 - No general FTE growth, only targeted additions to support service needs:
 - Police (3 FTEs) for body camera implementation
 - Corporate Information Services (1 Deputy Clerk)
 - Wastewater (2 operators, prorated)
 - CAO/Finance (1 Internal Auditor)



Expenditure Review & Budget Discipline

- Total operating expenditures increased by \$13.58 million, reflecting mandatory and strategic cost pressures across the organization.
- Every department completed a line-by-line budget review, with a focus on distinguishing:
 - Non-discretionary vs. discretionary costs
 - Mandatory wage and benefit increases tied to current Collective Agreements
 - Contractual obligations where rates are fixed and unavoidable
- Operational efficiencies were prioritized, including:
 - Modernizing service delivery to align with best practices
 - Identifying cost-saving opportunities, such as bringing services in-house where feasible
 - Reviewing historical spending trends to reduce or eliminate costs where possible
- Future-focused analysis was applied, ensuring:
 - Changes that could be implemented quickly were incorporated into the 2026/27 budget
 - Decisions with multi-year impacts were considered to support long-term financial sustainability
- The departmental summaries presented are high-level, with detailed line-item explanations to be provided during individual department budget presentations, clearly identifying:
 - Where costs were reduced
 - Where increases were required due to mandatory or contractual commitments

The following sections present the departmental impacts, revenue considerations, and overall budget position for Council's review.

Budget Documents

This document is structured to support Budget Committee members throughout the review process and includes:

- **Department Plans**
Proposed budgets and plans for each department
- **Budget Information Guide**
A reference guide to assist Budget Committee members in navigating financial information, timelines, and key budget concepts.

Note:

All information contained in this package is draft and subject to refinement. Additional information, updates, and clarifications will be provided to Committee of the Whole on Budget as part of the Budget process.

While the 2026/27 budget maintains tax stability, Council recognizes the need for continued long-term financial planning to address infrastructure renewal, reserve sustainability, and future service demands.

Operating Budget

The proposed **2026/27 budget for the Cape Breton Regional Municipality (CBRM)** anticipates total municipal expenditures of **\$201.4 million**. CBRM holds both accountability and revenue-raising authority to support these expenditures.

Key drivers of increased costs include rising compensation levels and broad inflationary pressures affecting all areas of municipal spending. Nova Scotia's Consumer Price Index (CPI) increased by 3.6% in 2023, 0.9% in 2024, and 3.1% in 2025, contributing to higher operating and service delivery costs.

Over the past few years, the municipality's population has fluctuated modestly. Although the changes are small, the demand for municipal services has continued to rise. Residents are using municipal programs, facilities and expectations for service levels, response times and administrative support have increased. These trends have placed additional demand on municipal operations.

As a result of these combined pressures, the cost of delivering municipal services has risen in areas higher compensation expenses, and greater requirements for capital asset maintenance and repair.

Property Taxation Revenues

A portion of CBRM's revenues are generated through residential, resource, and commercial property taxes, tax agreements, and payments in lieu of taxes. Property taxation is the primary funding source for essential municipal services such as policing, fire and emergency services, public works, transit, and parks and recreation.

Property tax revenues are determined by two key factors: property assessments and municipal tax rates. Property assessments are established annually by the independent provincial agency Property Valuation Services Corporation (PVSC) in accordance with internationally recognized real property assessment standards. In Nova Scotia, assessed values reflect estimated market values from the previous year. Most qualifying residential properties are subject to the provincial assessment cap, which limits annual assessment increases to the Nova Scotia Consumer Price Index (CPI).

The average property tax bill increase in CBRM is determined by the combined effect of changes in property assessments and municipal tax rates. These two factors work together to generate the overall tax bill amounts required to fund municipal expenditures outlined in the proposed annual budget.

Property assessments are determined independently by the Property Valuation Services Corporation (PVSC), a provincial Crown corporation. CBRM has no authority over assessment values. Once assessment changes are finalized, the municipality calculates the required residential, commercial, and resource tax rates, which may increase or decrease, in order to generate the revenue needed to support the approved budget and resulting average tax bill increase.

Other Municipal Revenues

In addition to property taxation, the municipality generates revenue from a variety of sources that help support municipal services and reduce reliance on tax increases. While these revenues are an important component of the overall budget, many are variable in nature and influenced by external factors such as economic conditions, government funding programs, and service demand.



User Fees and Service Charges

User fees and service charges are collected for specific municipal services, including transit fares, recreation programs, facility rentals, solid waste services, and development related- fees. These revenues are intended to support the cost-of-service delivery and promote cost recovery where appropriate. Revenue levels may fluctuate based on usage, participation rates, and Council-approved fee structures.

Government Transfers and Grants

The municipality receives funding from provincial and federal governments to support operating programs and capital projects. These revenues include legislated transfers, program-specific- funding, and infrastructure grants. Grant funding is often time-limited and program-specific and is subject to approval by senior levels of government, which can create variability from year to year.

Investment Income

Investment income is generated from the municipality's cash balances and reserves, in accordance with Council-approved investment policies. Revenue levels are influenced by market conditions and interest rates and may vary annually.

Licenses, Permits, and Fines

Revenue is also generated through licensing, permitting, and enforcement activities, such as building permits, planning applications, parking revenues, and by-law enforcement fines. These revenues are closely tied to development activity and compliance levels, resulting in fluctuations in with economic conditions.

Other Revenues

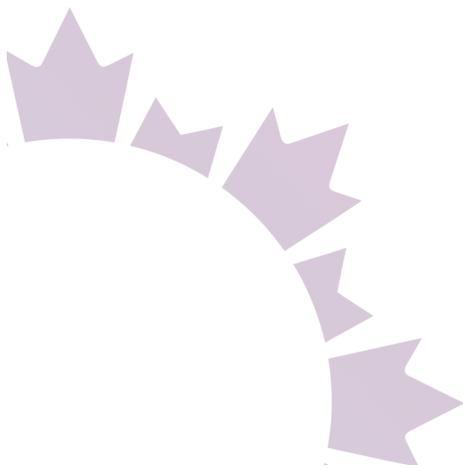
Other revenues include recoveries, rentals, and miscellaneous income such as lease revenues, cost-sharing arrangements, and one-time or nonrecurring sources. These revenues are monitored closely and are not typically relied upon for ongoing operating commitments.

While nontax revenues play an important role in supporting municipal operations, property taxation remains the municipality's most stable and predictable revenue source. Council's approach to budgeting balances the use of these revenues while recognizing their variability and the importance of long-term financial sustainability.



Revenue Summary

REVENUES	Approved Budget 2025-26	Requested Budget 2026-27	Budget Increase (Decrease)	% Increase (Decrease)
Taxes	133,148,23	142,411,22	9,262,993	7.0%
Grants In Lieu Of Taxes	10,835,122	10,355,290	(479,832)	-4.4%
Prov. Trans Operating Grant	15,335,838	15,335,838	-	0.0%
Prov. Trans HST Offset Grant	500,000	500,000	-	0.0%
Municipal Services Funding	1,384,275	1,434,045	49,770	3.6%
Police	500,000	500,000	-	0.0%
Transit	3,614,000	2,918,470	(695,530)	-19.2%
Environmental Services	4,125,000	6,010,600	1,885,600	45.7%
By-Law Enforcement	298,500	297,500	(1,000)	-0.3%
Planning / Development	300,500	302,500	2,000	0.7%
Recreation & Facilities	2,639,500	2,638,000	(1,500)	-0.1%
Administrative	1,550,000	1,550,000	-	0.0%
Building Rentals	519,777	496,778	(22,999)	-4.4%
Water Utility Transfer	5,254,582	5,359,674	105,092	2.0%
Waste Water Transfer	7,420,386	11,326,788	3,906,402	52.6%
Transfer From Reserve	425,000	-	(425,000)	-100.0%
Disaster Recovery (DFAA)	-	-	-	
TOTAL BUDGETED REVENUES	187,850,713	201,436,710	13,585,996	7.2%



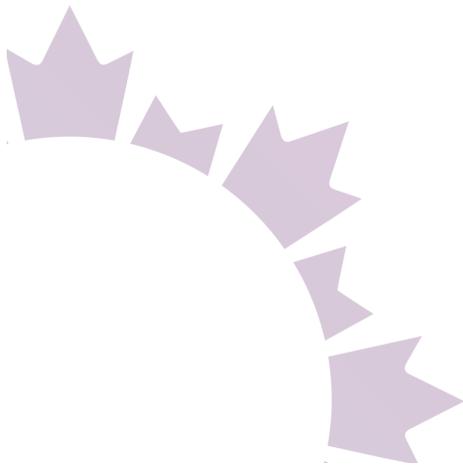


Expenditure Summary

EXPENDITURE SUMMARY	Approved Budget 2025-26	Requested Budget 2026-27	Budget Increase (Decrease)	% Increase (Decrease)
Public Safety				
Fire & Emergency Services (including EMO)	14,255,650	15,058,524	802,874	5.6%
Police Services	33,981,703	35,600,411	1,618,708	4.8%
911 Comm. Centre	2,132,589	2,309,348	176,759	8.3%
Total	50,369,942	52,968,283	2,598,341	4.9%
Operations				
Public Works	59,989,034	62,161,153	2,172,124	3.6%
Planning & Development	4,495,883	4,368,961	(126,922)	-2.8%
Parks, Recreation, Building & Facilities				
Buildings & Libraries	3,937,806	4,156,055	218,249	5.5%
Parks & Grounds	3,610,305	3,907,487	297,182	8.2%
Facilities & Arenas	4,753,430	4,997,834	244,404	5.1%
Recreation	3,053,687	3,316,386	262,699	8.6%
Engineering	1,095,208	1,976,916	881,708	80.5%
Water & Wastewater	-	4,730,287	4,730,287	
Total	80,935,353	89,615,079	8,679,731	9.7%
Corporate Services				
Administration - CAO	481,627	1,186,183	704,556	146.3%
Finance	3,871,331	4,167,770	296,439	7.7%



EXPENDITURE SUMMARY	Approved Budget 2025-26	Requested Budget 2026-27	Budget Increase (Decrease)	% Increase (Decrease)
Human Resources / OH&S	1,867,656	2,001,457	133,801	7.2%
Legal	3,309,483	3,560,548	251,065	7.6%
Corporate Information Services				
Municipal Clerk	665,585	856,952	191,367	28.8%
Communications	1,003,786	1,082,822	79,036	7.9%
Technology	1,663,858	1,935,439	271,581	16.3%
Legislative	1,700,067	1,816,160	116,093	6.8%
Conditional Transfers	28,804,194	30,086,962	1,282,768	4.5%
Fiscal Services	13,177,837	12,159,056	(1,018,780)	-7.7%
Total	56,545,423	58,853,349	2,307,926	3.9%
TOTAL EXPENDITURES	187,850,713	201,436,710	13,585,998	6.7%





Expenditures By Type

EXPENDITURES BY TYPE	Approved Budget 2025-26	Requested Budget 2026-27	Budget Increase (Decrease)	% Increase (Decrease)
Wages, Benefits, Employment Rel. Costs	86,078,877	93,819,817	7,740,940	9.0%
Contracts & Professional Services	31,460,260	32,365,834	905,574	2.9%
Vehicle Related	9,327,765	9,680,100	352,335	3.8%
Streetlights	2,637,500	2,663,875	26,375	1.0%
Buildings	4,991,905	7,244,880	2,252,975	45.1%
Operational Materials, Supplies & Equipment	11,372,381	13,416,186	2,043,805	18.0%
Debt Servicing and Related Costs	13,177,837	12,159,056	(1,018,781)	-7.7%
Mandated Costs and Provincial Transfers	28,804,187	30,086,962	1,282,775	4.5%
TOTAL EXPENDITURES	187,850,712	201,436,710	13,585,996	7.2%

2026/27 Proposed Full Time Equivalents (FTEs) by Department

Department	2025/26 Budget	2026/27 Budget	Net Δ
Public Safety			
Fire & Emergency Services (including EMO)	83	83	0
Police	276	279	3
Total	359	362	3
Operations			
Public Works	289	289	0
Planning & Development	26	26	0
Parks, Recreation, Building & Facilities	56	56	0



Department	2025/26 Budget	2026/27 Budget	Net Δ
Engineering	13	13	0
Water & Wastewater	58	60	2
Total	442	444	2
Corporate Services			
CAO	2	3	1
Finance	30	30	0
Human Resources	15	15	0
Legal	6	6	0
Corporate Information Services	20	21	1
Legislative	4	4	0
Total	77	79	2
Total FTE (including casual equivalents)			
	878	885	7

Specific details for each Department's budget can be found in their Department Plan.

For the 2026/27 budget, balance was achieved through the identification of efficiencies, careful prioritization of departmental expenditures, and the strategic use of other municipal revenues.

As a result, existing service levels are maintained with no increase to municipal tax rates.



Operating Budget – By Department

Administration

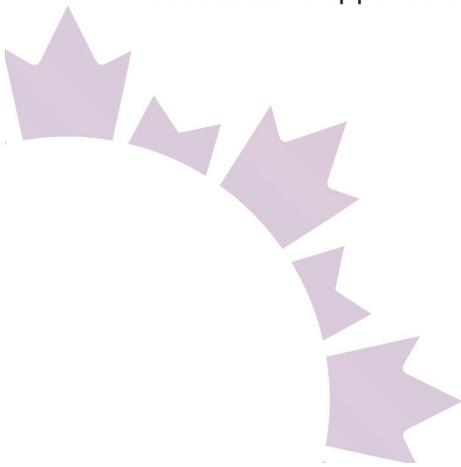
Office of the Chief Administrative Officer 2026/27 Department Plan

Overview

The Office of the Chief Administrative Officer (CAO) provides executive leadership and corporate oversight to support Regional Council in achieving its strategic priorities and delivering effective public services. As legislated under the Municipal Government Act, the CAO is responsible for coordinating the work of Regional Council and Committees of Council, while providing the Mayor and Council with legislative, administrative, and strategic advice.

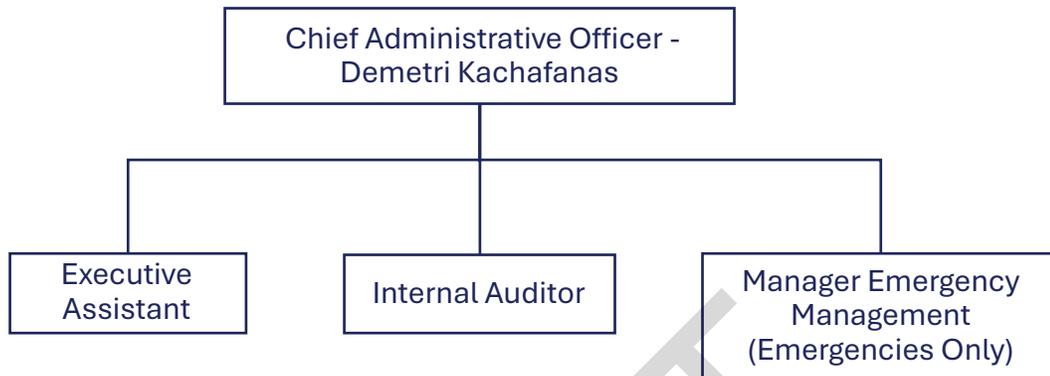
The Office of the CAO ensures transparent governance, sound decision-making, and responsive service delivery across the municipality. It plays a central role in aligning municipal operations with Council's priorities, strengthening organizational performance, and improving service outcomes for residents. The Office of the CAO also leads strategic, integrated communications to support a strong municipal reputation and ensure clear, consistent, and accessible messaging for residents, stakeholders, and staff. Through effective government relations, resident relations, and corporate administrative services, the Office provides strategic guidance on priority initiatives and emerging issues. In addition, the Office of the CAO is responsible for ensuring transparent access to local government through the stewardship of public records, the administration of access to information requests, and the management of privacy matters, including breaches and complaints.

All CBRM departments report to the CAO, including Finance; Human Resources; Corporate Information Services; Public Works; Parks, Recreation, Buildings & Facilities; Planning and Development; Fleet; Engineering. Through this structure, the CAO ensures strong corporate alignment, improved service delivery, operational efficiency, and a coordinated approach to meeting the needs of the community.





2026/27 Proposed Department Structure



Service Areas

Service	Outputs
<p>Oversight of all Municipal Departments</p> <p>Oversight and management of all operational and strategic functions municipal departments and offices.</p>	<ul style="list-style-type: none"> • Oversight of all CBRM departments
<p>CAO Corporate Governance</p> <p>This service ensures that services are delivered to residents.</p>	<ul style="list-style-type: none"> • Executive Leadership Team meetings and mandate settings • Corporate budget plans and setting corporate priorities • Coordination of the CAO review and approval of other department plans/budgets/briefing notes
<p>CAO Issue Coordination</p>	<ul style="list-style-type: none"> • Stakeholder communication



Service	Outputs
<p>This service coordinates responses to resident issues, manages media relations and maintains stakeholder relations.</p>	<ul style="list-style-type: none"> • Resident enquiries response coordination • Media response coordination
<p>City Hall Administration This service manages the operations of City Hall.</p>	<ul style="list-style-type: none"> • Work with Buildings & Facilities on the function in City Hall • Manage the use of City Hall
<p>Executive Administrative Support for the CAO This service delivers legislative and administrative support to the CAO.</p>	

2025/26 Activities

- Corporate Modernization Oversight**
Provide executive oversight and strategic direction for corporate modernization initiatives, ensuring alignment with Council priorities, legislative requirements, and organizational capacity. This includes advancing digital transformation, modernized service delivery models and organization-wide change management practices.
- Corporate Leadership and Strategic Coordination**
Lead and coordinate corporate efforts across all departments to support the development and delivery of a balanced municipal budget. Responsibilities include facilitating cross-departmental collaboration, aligning financial and operational planning, and supporting informed decision-making by senior leadership and Council.
- Interdepartmental Service Integration and Process Improvement**
Champion interdepartmental collaboration to improve service integration, streamline business processes, and reduce duplication. Focus on identifying



opportunities to enhance efficiency, service quality, and client experience through standardized practices and shared services where appropriate.

- **Oversight of Major Corporate Projects and Initiatives**

Provide governance oversight and executive sponsorship for major corporate projects and strategic initiatives. Ensure projects are delivered on time, within scope and budget, and that risks, interdependencies, and organizational impacts are effectively managed, reported and communicated.

2026/27 Proposed Initiatives

- **Corporate Service Delivery Review**

Undertake a comprehensive review of corporate service delivery models to assess effectiveness, efficiency, and alignment with community needs and Council priorities. Identify opportunities for service redesign, consolidation, or enhancement to improve outcomes and optimize resource.

- **Service Level and Cost-of-Service Analysis**

Implement a structured service level and cost-of-service analysis to support evidence-based budget decisions. This work will increase transparency around service costs, performance, and resourcing, enabling Council to evaluate trade-offs and prioritize investments.

- **Community-Wide Contract Needle Pick-Up Services**

Develop and implement a community-wide contract for needle pick-up services to improve public safety, service consistency, and response times. Coordinate efforts across departments and external partners while establishing clear accountability and performance monitoring.

- **Strengthening Corporate Governance and Accountability**

Enhance corporate governance and accountability frameworks, including policy development, compliance monitoring, and decision-tracking processes. Strengthen organizational consistency, improve transparency, and support Council and senior leadership in tracking decisions, actions, and outcomes.



Full Time Equivalent Counts

Full Time Equivalent (FTE) Change Details		
Approved 2025/26 FTEs: 2	New Positions: 1	2026/27 FTEs: 3

Budget

ADMINISTRATION - CAO	Approved Budget 2025-26	Requested Budget 2026-27	Budget Increase (Decrease)
6000 Wages/Salaries	\$309,789	\$586,816	\$277,027
6010 Benefits	59,438	106,767	47,329
6020 Training/Education	3,300	3,300	-
6030 Travel/Conferences	18,000	18,000	-
6040 Prof Mem/Dues Fees	1,800	7,000	5,200
6050 Office Supplies	2,800	2,800	-
6060 Office Equipment	-	5,000	5,000
6080 Advertising	-	-	-
6110 Telephone/Fax	2,500	2,500	-
6120 Publ./Subscriptions	-	-	-
6130 Computer Hardware	-	-	-
6150 Meeting Expenses	4,000	4,000	-
6170 Promotion	5,000	5,000	-
8010 Operational Mat/Supp	-	-	-
8100 Professional Service	75,000	445,000	370,000
8165 Storm Recovery Cost	-	-	-
TOTAL EXPENDITURES	\$481,627	\$1,186,183	\$704,556

Corporate Information Services 2026/27 Department Plan

Overview

Corporate Information Services is composed of the Municipal Clerks Office, Corporate Communications and 311, and Information Technology. Together, these units support transparent governance, trusted communication, and modern digital services that connect residents to their municipal government.

The Office of the Municipal Clerk is a legislated office under the *Municipal Government Act*. It supports Regional Council priorities by facilitating the work of Regional Council and its official committees, ensuring transparent and consistent access to local government, and maintaining the integrity of the municipality's public records.

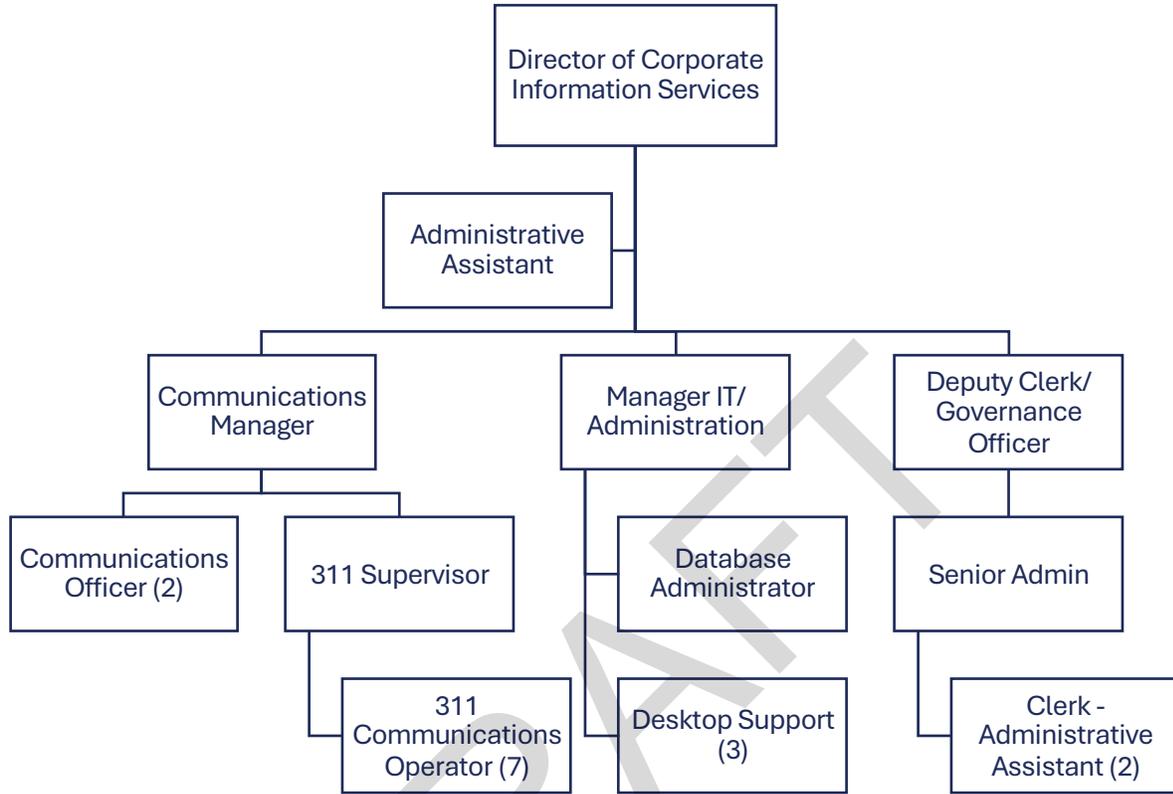
Corporate Communications supports the priorities of Regional Council and the administration through the delivery of strategic, integrated communications that strengthen public trust, promote transparency, and enhance the municipality's reputation. The division manages all aspects of the municipal communications with internal and external audiences, ensuring residents receive clear, timely, and accessible information about municipal programs, services and priorities.

The 311 Customer Contact Centre, a division of Corporate Communications, provides high-quality service by phone, in person and online. It connects residents to key municipal services and supports Council priorities through consistent, accessible customer service.

Information Technology (IT) supports Regional Council and administrative priorities by aligning technology architecture with the municipality's strategic direction and advancing CBRM as a modern digital service organization. The department delivers secure and reliable infrastructure, resilient business systems, strengthened cybersecurity, advanced analytics, and responsive customer service. Core priorities include protecting business continuity, enabling data-driven decision-making, supporting enterprise resource systems and providing efficient frontline technology services. IT enhances operational effectiveness by ensuring reliable access to devices and applications, refining foundational systems, and embedding cybersecurity best practices.



2026/27 Department Structure

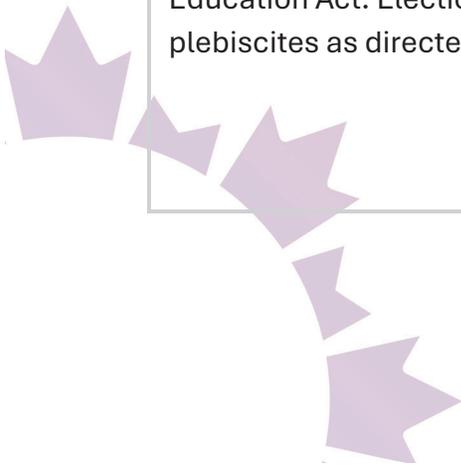


Service Area – Office of the Municipal Clerk

Service	Outputs
<p>Director</p> <p>Oversight and Administration of Clerk’s Department, Corporate Communications (and 311), and Information Technology.</p>	
<p>Access and Privacy</p> <p>This service is responsible for processing and responding to access to information requests; providing advice, guidance and training related to access and privacy; the</p>	<ul style="list-style-type: none"> • FOIPOP request response • Privacy Impact Assessments • Access and privacy policies and procedures design and implementation



Service	Outputs
<p>development, implementation and monitoring of access and privacy policies, procedures and guidelines; and the management of privacy breaches and privacy complaints.</p>	<ul style="list-style-type: none"> ● Access and privacy policies monitoring and reporting ● Privacy breach and privacy complaint management
<p>Council Meeting Support</p> <p>This service is responsible for coordinating and facilitating the Council meeting process and coordination of public and Councillor appointments to boards, committees and commissions in accordance with the <i>Municipal Government Act</i> and applicable policies for: Regional Council; Committees of Council; and public and Councillor appointments.</p>	<ul style="list-style-type: none"> ● Council meeting support and coordination ● Committee meeting support and coordination ● Public and Councillor appointments to Boards, Committees & Commissions ● Agenda preparation ● Minutes production
<p>Municipal Elections</p> <p>This service is provided through direction by Council, and responsible for preparing for and conducting general and by-elections for the Mayor, Council and Conseil scolaire acadien provincial (CSAP) Board Members in accordance with the provincial Municipal Elections Act and Education Act. Elections can also include plebiscites as directed by Council.</p>	<ul style="list-style-type: none"> ● Election event coordination ● External authorities' relationship management ● Policies and procedures documentation in accordance with the <i>Elections Act, Education Act</i> and municipal by-laws ● Election communications ● Election execution in accordance with the <i>Municipal Elections Act, Education Act, Municipal Government Act</i> and related bylaws ● Candidate Support





Service	Outputs
	<ul style="list-style-type: none"> • Provincial (Department of Education, CSAP) funding transfer management • Election results and records preparation and communication • Election enquiry response • Election results reporting
<p>Corporate Information Management</p> <p>This service ensures accurate, transparent and secure storage of municipal records and the development of records management and retention policies and standards.</p>	<ul style="list-style-type: none"> • Internal records management and storage • Internal records retrieval • Record retention policy development and management • Secure records transfer and disposal • Digital storage management
<p>Corporate Policy and Governance Support</p> <p>Provides coordination, development, and maintenance of corporate policies, along with governance oversight and administrative support to ensure compliance and effective organizational management.</p>	<ul style="list-style-type: none"> • Develop and maintain corporate policies • Provide policy advice and analysis • Administer the Administration of Policies (policy framework) • Support governance oversight and compliance
<p>Council Motion Reporting</p> <p>This service is responsible for coordinating and supporting the tracking of motions/actions</p>	<ul style="list-style-type: none"> • Council Motion Dashboard • Council Hub





Service	Outputs
<p>Budget Process Planning</p> <p>This facilitates and supports departments in the production of annual department plans, ensuring that these processes are aligned with the municipality’s priorities and budgeting processes.</p>	<ul style="list-style-type: none"> • Supports Finance in the coordination of the budget process and documents

2025/26 Activities

The Clerk’s Office experienced a significant increase in workload and delivered multiple policy, governance, and efficiency initiatives in support of Council and Administration.

Access to Information & Records Management

- Processed 110 Access to Information (FOIP) requests, up from 25 in 2024/25, representing a 340% increase.
- Continued a multi-year audit and review of Council minutes

Policy Development & Governance Support

The Clerk’s Office led or supported the development and implementation of the following policies and staff reports:

- Records and Information Management Policy
- Council Policies and Procedures
- Information Technology Governance Policy
- Acceptable Use of Technology Policy
- Deputy Mayor Policy
- Council Remuneration Policy and Staff Report
- Body-Worn Camera Governance Policies e.g. Privacy/Compliance
- Administration of Policies Policy
- Employment Expense Policy
- Corporate Credit Card Policy
- CAO Performance Evaluation Policy
- Revenue Policy and Staff Report
- Procurement Policy

These initiatives strengthen governance, clarify administrative processes, and ensure alignment with legislative requirements and best-practice standards.

Financial & Operational Efficiencies

- Rationalized clerk-related software, with projected savings in 2026 to be reallocated.

2026/27 Proposed Initiatives

- **Implementation of a Council Hub and Motion Tracking System**
Centralized management of agendas, minutes, motions, resolutions, and targets to support Council access and improve transparency.
- **Corporate Records Retention and Disposition Program**
Implement the approved Records and Information Management Policy and related Schedule, including personnel training and standardized disposition processes to ensure legislative compliance.
- **Municipal Archives and Perpetual Records Project**
Preserve and modernize historical and perpetual records, including Council minute books and foundational documents, through digitization, indexing, and archival standards.
- **Policy and Bylaw Modernization Program**
Continue systematic review, consolidation, and updating of policies and bylaws to ensure clarity, consistency, and alignment with current legislation and best practices.
- **Standardized Contract and Agreement Management Framework**
Develop and implement a corporate process for managing contracts and agreements to improve consistency, accountability and oversight.
- **Access to Information and Privacy Capacity Building**
Deliver enterprise-wide FOIPOP and privacy training, supported by standardized



tools and procedures, to manage increasing request volumes and reduce compliance risk.

Full Time Equivalent Counts

Full Time Equivalent (FTE) Change Details		
Approved 2025/26 FTEs: 4	New Positions: 1	2026/27 FTEs: 5

Budget

MUNICIPAL CLERK	Requested Budget 2025-26	Requested Budget 2026-27	Budget Increase (Decrease)
6000 Wages/Salaries	\$349,660	\$507,257	\$157,597
6010 Benefits	77,925	112,045	34,120
6020 Training/Education	5,500	5,500	-
6030 Travel/Conferences	5,000	4,000	(1,000)
6040 Prof Mem/Dues/Fees	1,400	1,450	50
6050 Office Supplies	3,000	3,500	500
6060 Office Equipment	2,000	2,000	-
6070 Photocopy Supplies	23,500	23,500	-
6080 Advertising	1,500	1,500	-
6090 Postage	-	100	100
6100 Courier	100	100	-
6110 Telephone/Fax	4,200	4,200	-
6120 Publ./Subscriptions	1,800	1,800	-
6130 Computer Hardware	3,000	3,000	-



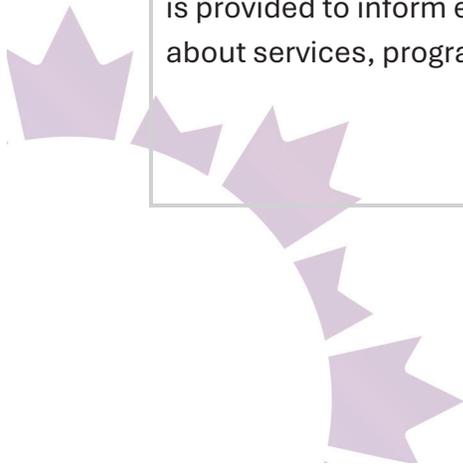
MUNICIPAL CLERK	Requested Budget 2025-26	Requested Budget 2026-27	Budget Increase (Decrease)
6140 Computer Software	42,500	42,500	-
6150 Meeting Expenses	14,500	14,500	-
8110 Contracts/Agreements	130,000	130,000	-
TOTAL EXPENDITURES	\$665,585	\$856,952	\$191,367

Service Area - Corporate Communications

Service	Outputs
<p>Communications Strategy</p> <p>Development and execution of bi-annual, as well as initiative-specific, integrated communication plans that are aligned with departments and organizational priorities.</p>	<ul style="list-style-type: none"> • Communications project management • Individual department communications support • Communications strategy
<p>Crisis Communication</p> <p>This service provides crisis communication leadership and expertise for emergencies, ensuring timely, accurate information and effective media relations to inform audiences during critical events.</p>	<ul style="list-style-type: none"> • Crisis communication planning and execution • Create and facilitate internal and external communication when EMO is activated during a crisis
<p>Internal Communications</p> <p>Development and execution of organization-wide communications, including content, tone/ voice to align with directives of the CAO. Advises on approaches to employee communications that support effective engagement</p>	<ul style="list-style-type: none"> • Internal issues management support • Internal communications plan development • Internal communications deliverables (e.g., memos, intranet, posts, etc.)



Service	Outputs
<p>between departments, managers and employees and information sharing regarding the municipality’s strategic activities in alignment with organizational priorities.</p>	
<p>Marketing and Graphic Design</p> <p>Promotes the municipality’s services, programs and initiatives to external audiences to improve awareness, understanding and engagement on municipal matters.</p>	<ul style="list-style-type: none"> • Promotional plan development (e.g. organic social media and paid media for digital, social, print, radio, etc.) • Digital ad purchasing / monitoring, traditional ad purchasing/ monitoring • Design collateral (e.g. ad, postcard, digital asset, bus boards) • Development/ activation of project pages via online platform to support department community engagement efforts • Facilitation of outsourcing photography and videography services • Social media posts and monitoring • Social media requests processing
<p>Public Affairs and Media Relations</p> <p>Delivers strategic communications advice as well as organizational leadership for issues management and crisis/ emergency communications. Media relations support is provided to inform external audiences about services, programs and initiatives.</p>	<ul style="list-style-type: none"> • Media inquiry response Media inquiry: prepare municipal employees for interviews • Issues management support • Emergency and crisis communication support • Media relations strategy (e.g. ad hoc support to departments, development of communications roll-outs, etc.)





Service	Outputs
	<ul style="list-style-type: none"> • Urgent media relations material development (e.g. Q&As, key messages, Municipal Statements, PSAs, News Releases, etc.) • Non-urgent media relations material development (e.g. Q&As, key messages, Municipal Statements, PSAs, news Releases, etc.)
<p>Web Solutions and User Centric Design</p> <p>This service supports the maintenance and growth of the municipality’s public facing online solutions, with a focus on user-centered design and accessibility. The team collaborates with departments to ensure solutions align with resident needs.</p>	<ul style="list-style-type: none"> • cbrm.ns.ca • Check balance e.g. tax billing
<p>Corporate Communications – 311 Contact Centre</p>	
Service	Outputs
<p>311 After-Hours Dispatch Services</p> <p>This service provides 24-hour support and assistance to residents with urgent issues e.g. public works</p>	<ul style="list-style-type: none"> • Resident support outside regular hours

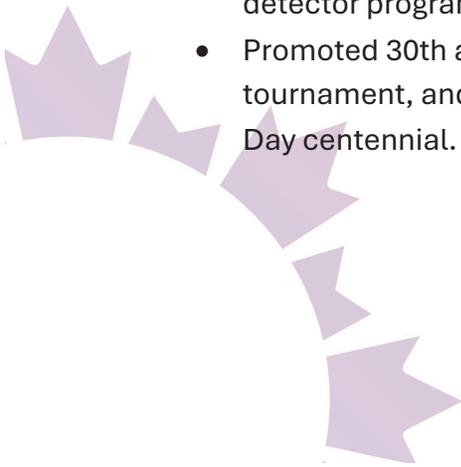




Service	Outputs
<p>311 Customer Contact Centre Services</p> <p>The 311 Customer Contact Centre serves as the initial intake point for customer service requests; providing responses to general inquiries (Tier 1), as well as intake and referral for requests that require department level expertise (Tier 2). Customer Contact Centres assist customers who dial 311, engage in live chat feature, or email 311@cbrm.ns.ca</p>	<ul style="list-style-type: none"> • Tier 1 Receiving inquiries, complaints, requests and relaying details to department partners via service requests and/or dispatch • Tier 2 Receive inquiries, complaints, requests and provide department specific services. Tier 2 calls require departmental expertise.

2025/26 Activities

- Led the redevelopment of the municipal website, delivering user-focused and accessible improvements to enhance public access to municipal information and services.
- Developed visual identity practices to ensure a clear brand identity.
- Supported departments with advertising, promotion, and communications needs to ensure consistent, resident-focused messaging.
- Supported major municipal initiatives through coordinated communications, including transit service improvements, housing-related infrastructure investments, and significant construction projects such as the George St water main rebuild.
- Provided emergency and public safety communications during drought conditions and wildland fire response, with 311 assisting residents experiencing dry wells.
- Supported communications targeting vulnerable populations, to highlight initiatives like the Senior Safety Navigator program and outreach efforts such as the smoke detector program.
- Promoted 30th anniversary celebrations, New Year’s Eve, World Women’s U18 tournament, and other signature municipal events such as Pride BBQ and the Davis Day centennial.





2026/27 Proposed Initiatives

- Continue interdepartmental collaboration to advance “All CBRM” portal.
- Align advertising across departments and drive online engagement toward the new municipal website for key updates and information.
- Support integration of communications functions with the new emergency command centre at City Hall to strengthen emergency management communications.
- Strengthen communications accessibility standards across all platforms, including plain-language guidelines, accessible document templates, etc.
- Develop a digital advertising plan and placement strategy and create a revenue plan for advertising across municipal platforms.

Full Time Equivalent Counts

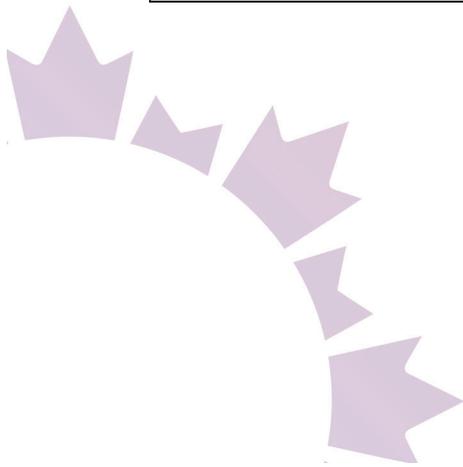
Full Time Equivalent (FTE) Change Details		
Approved 2025/26 FTEs: 10	New Positions: 0	2026/27 FTEs: 10

Budget

COMMUNICATIONS	Approved Budget 2025-26	Requested Budget 2026-27	Budget Increase (Decrease)
6000 Wages/Salaries	\$732,436	\$793,621	\$61,185
6010 Benefits	173,650	185,500	11,850
6020 Training/Education	3,500	3,500	-
6030 Travel/Conferences	1,500	1,500	-
6040 Prof Mem/Dues/Fees	-	-	-
6050 Office Supplies	1,000	1,000	-



COMMUNICATIONS	Approved Budget 2025-26	Requested Budget 2026-27	Budget Increase (Decrease)
6060 Office Equipment	1,000	1,200	200
6080 Advertising	1,500	1,500	-
6100 Courier	-	-	-
6110 Telephone/Fax	-	4,500	4,500
6120 Publ./Subscriptions	-	-	-
6130 Computer Hardware	-	-	-
6140 Computer Software	-	-	-
6150 Meeting Expense	500	500	-
7010 Electrical	-	-	-
7070 Bldg/Facility Rental	22,000	24,000	2,000
8010 Operational Mat/Sup.	-	-	-
8040 Comm Equip Lines	2,500	-	(2,500)
8100 Professional Services	60,000	60,000	-
8110 Contracts/Agreements	4,200	6,000	1,800
8120 Leases SAP	-	-	-
8130 Licenses/Permits	-	-	-
8165 Storm Cost Recovery	-	-	-
TOTAL EXPENDITURES	\$1,003,786	\$1,082,822	\$ 79,036





Service Area – Information Technology

Service	Outputs
<p>IT Governance</p> <p>This service establishes the framework, decision-making structures, and oversight mechanisms to ensure information technology investments, policies, and practices align with organizational objectives, regulatory requirements, and risk tolerance. IT Governance ensures accountability, transparency, and value realization from technology initiatives while supporting sustainable and cost-effective service delivery.</p>	<ul style="list-style-type: none"> • IT governance framework, standards, and oversight • Technology policy alignment and compliance • Decision-making, prioritization, and accountability structures
<p>IT Infrastructure Management</p> <p>This service provides servers, network and infrastructure to support the operation of and access to business applications and IT services. This includes the operation and maintenance of infrastructure and applications and disaster recovery planning.</p>	<ul style="list-style-type: none"> • Patch and maintain server, network infrastructure and applications • Incident management • Network hardware
<p>Information Security Management</p> <p>This service is responsible for protecting municipal information, systems, and technology assets by establishing security governance, managing cybersecurity risks, monitoring threats, and ensuring compliance with regulatory and organizational requirements. It provides a coordinated approach to security policy, awareness, monitoring, and incident preparedness to support the</p>	<ul style="list-style-type: none"> • Information security governance, policies, and standards • Cybersecurity risk assessment and mitigation planning • Security awareness and program coordination • Threat monitoring, incident response, and compliance oversight



Service	Outputs
<p>confidentiality, integrity, and availability of municipal information.</p>	
<p>Enterprise Resource Planning Operations Management</p> <p>Operate and maintain integrated ERP solutions providing reliable tools to support financial and human resource management, quality management, inventory control, and supply chain coordination functions within the organization.</p>	<ul style="list-style-type: none"> • New user and user audits • Application enhancement request processing
<p>Business Applications Management</p> <p>This service is responsible for the operation, maintenance and support of business applications. This includes enhancements to enable business process improvements.</p>	<ul style="list-style-type: none"> • IT business applications incident management • IT business application implementations and maintenance • Functional support
<p>Field Support and Asset Management</p> <p>This service provides mobile and personal computing technology (telephony, mobility, laptops, desktop computers, tablets and peripherals), including provisioning, configuration and technical support.</p>	<ul style="list-style-type: none"> • Field support incident management • Hardware asset deployment and refresh
<p>Service Desk</p> <p>This service provides a single point of contact for all municipal employees for technical support. This includes incident</p>	<ul style="list-style-type: none"> • IT incident management (break/fix) • IT service request fulfillment



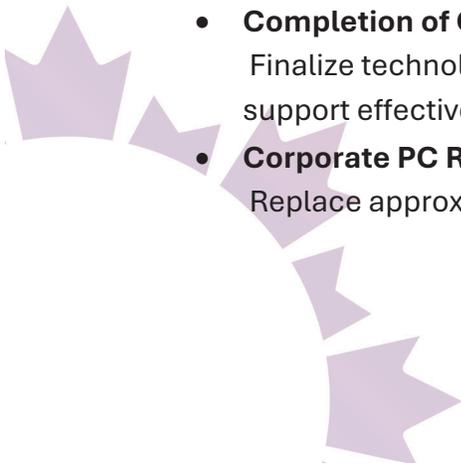
Service	Outputs
troubleshooting and restoration of service, as well as the management of service requests.	
<p>Access Control</p> <p>This service is responsible for access control passes for municipally owned facilities e.g. City Hall</p>	<ul style="list-style-type: none"> • Access Pass management

2025/26 Activities

- Completed major server upgrades to improve reliability and system performance.
- Implemented Wi-Fi upgrades at City Hall.
- Provided implementation support for Emergency Coordination Centre systems.
- Conducted contract reviews for technology-related services, including landlines, mobility, and printer fleet agreements.
- Supported departmental technology initiatives, including:
 - Niche Universal Application (UA) implementation
 - Body-worn camera systems
 - Stationary camera systems
 - Council Chambers technology upgrades

2026/27 Proposed Initiatives

- **IT Governance Framework**
Establish and formalize an enterprise-wide governance framework to strengthen decision-making, and oversight of technology investments. This includes information security governance, cybersecurity risk management, policy alignment, and compliance oversight to support secure, and sustainable service delivery.
- **Completion of Chambers and Boardroom Modernization**
Finalize technology upgrades for Council Chambers and 2nd floor boardroom to support effective meetings and improve accessibility.
- **Corporate PC Replacement Program**
Replace approximately 110 PC units to maintain security standards, performance,





and vendor support compliance (Windows 11). Establish a lifecycle-based asset management program, including refresh scheduling and inventory alignment.

- Expanded Information and Records Management Implementation**
 Operationalize the Information and Records Management Policy through staff training, classification standards, and system alignment to improve compliance, accessibility, and information governance.
- Ongoing Technology and Communications Audits**
 Continue conducting regular audits of communication lines, GPS services, and other technology assets to reduce risk and manage enterprise-wide costs.

Full Time Equivalent Counts

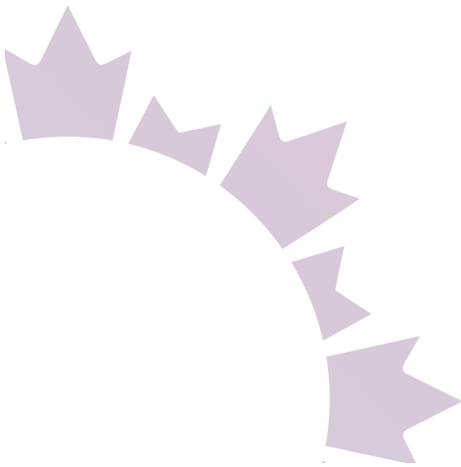
Full Time Equivalent (FTE) Change Details		
Approved 2025/26 FTEs: 6	New Positions: 0	2026/27 FTEs: 6

Budget

TECHNOLOGY	Approved Budget 2025-26	Requested Budget 2026-27	Budget Increase (Decrease)
6000 Wages/Salaries	\$526,187	\$561,804	\$35,617
6010 Benefits	115,452	121,547	6,095
6011 Wage Recovery	(109,158)	-	109,158
6020 Training/Education	19,000	10,000	(9,000)
6030 Travel/Conferences	5,000	5,000	-
6040 Prof Mem/Dues/Fees	1,000	1,000	-
6050 Office Supplies	1,850	1,500	(350)
6060 Office Equipment	3,000	2,800	(200)
6080 Advertising	1,500	1,500	-
6100 Courier			-



TECHNOLOGY	Approved Budget 2025-26	Requested Budget 2026-27	Budget Increase (Decrease)
6110 Telephone/Fax	50,000	50,000	-
6120 Publ./Subscriptions		-	-
6130 Computer Hardware	180,000	300,000	120,000
6140 Computer Software	475,000	450,000	(25,000)
6150 Meeting Expense	500	500	-
7010 Electrical		-	-
7070 Bldg/Facility Rental		-	-
8010 Operational Mat/Supp		-	-
8040 Comm Equip. Lines		-	-
8100 Professional Services	-	-	-
8110 Contracts/Agreements	170,000	200,000	30,000
8120 Leases SAP	116,184	119,088	2,904
8130 Licenses/Permits	108,343	110,700	2,357
8165 Storm Cost Recovery		-	-
TOTAL EXPENDITURES	\$1,663,858	\$1,935,439	\$271,581



Legal Services 2026/27 Department Plan

Overview

Legal Services supports Regional Council and the Administration by providing expert legal advice, risk management, labour relations support, and property-related services for the municipality. The department strengthens organizational accountability and operational resilience by supporting compliance with legislation, regulations, collective agreements, and municipal policies.

The Regional Solicitor provides legal advice and representation to Regional Council, its agencies, boards, commissions, and committees, as well as to municipal departments. In collaboration with Human Resources, Legal Services leads and supports labour and grievance arbitration, providing strategic advice, case preparation, and representation to ensure matters are managed consistently and in accordance with collective agreements and legislation. Additional responsibilities include contract interpretation, legal proceedings, and general legal support.

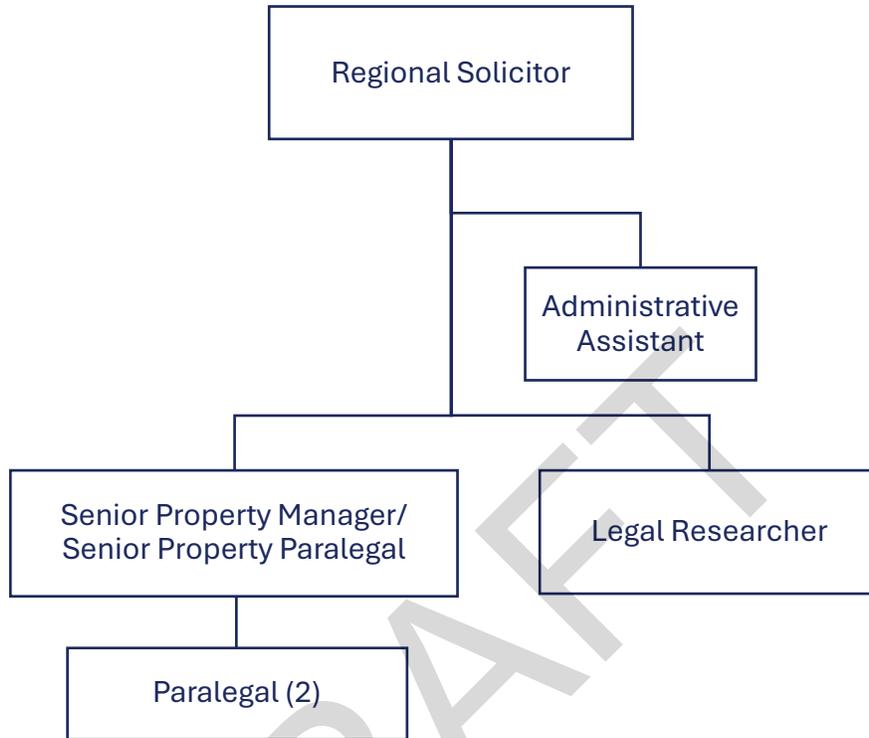
The Property Services unit oversees the strategic management of municipal real property, including property acquisition and disposition, leasing, easements, and land-related agreements. This work ensures municipal property interests are managed responsibly, aligned with corporate priorities, and compliant with legislative and policy requirements.

Legal Services supports tax sale processes through title searching, reducing the risk of unsuccessful or contested sales and enabling the Tax Sales Division to proceed with confidence. The department has implemented online applications for surplus property and claims, improving efficiency, accuracy, and reducing administrative errors.

The department plays a key role in enabling economic development and major infrastructure projects. Legal Services also maintains a tracking system for lease and licence agreements, improving revenue collection timelines and minimizing delays in renewals.



2026/27 Department Structure

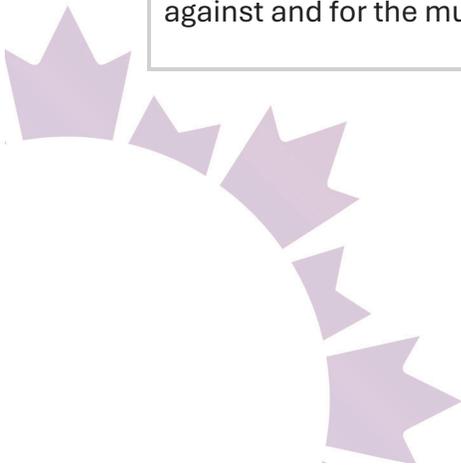


Service Areas

Service	Outputs
<p>Regional Solicitor</p> <p>Provides legal advice for Council and the municipality and oversees all legal services.</p>	<ul style="list-style-type: none"> • Oversight of legal services • Municipal solicitor at Council and Committee meetings
<p>Corporate Governance</p> <p>Provides legal support and governance oversight to the organization, ensuring compliance and effective management.</p>	<ul style="list-style-type: none"> • Ensures framework compliance when legislation and policy is updated



Service	Outputs
<p>Litigation Services</p> <p>Advises and represents the municipality in dispute-resolution matters, including proceedings involving the municipality and its employees before provincial and federal courts and administrative tribunals as well as in various forms of alternative dispute resolution.</p>	<ul style="list-style-type: none"> • Municipal civil claims defence • Civil claim initiation on behalf of the municipality • Dispute Resolution • Municipal representation in labour matters • Litigation matters – general advice
<p>Solicitor Services</p> <p>This service provides legal advice to Regional Council, Committees of Regional Council, Agencies, Boards and Commissions and departments. Also works with departments on the creation and revision of by-laws, Service memorandum of understanding and legal agreements, assisting them in negotiations and real estate transactions, including property transactions, land acquisition and disposal.</p>	<ul style="list-style-type: none"> • Municipal business legal advice • Real estate transactions legal support and assistance • Contracts and legal agreements development and legal assistance
<p>Claims Management</p> <p>This service provides adjusting, investigation and settlement of claims against and for the municipality.</p>	<ul style="list-style-type: none"> • Insurance claim investigation • Insurance claim negotiation or settlement





Service	Outputs
<p>Contractual Risk Management</p> <p>This service reviews and provides risk management language, advice and protocols.</p>	<ul style="list-style-type: none"> • Contract and agreement advice to municipal entities
<p>Operational Risk Management</p> <p>Provides the application of hazard-based risk management strategies and processes to identify, analyze, mitigate, respond to or avoid exposures, claims and other risks to the municipality, its entities and the public.</p>	<ul style="list-style-type: none"> • Department risk advice
<p>Surplus Property</p> <p>Responsible for arranging the sale of surplus property.</p>	<ul style="list-style-type: none"> • Sell municipal surplus property

2025/26 Activities

- Completed 300 title searches, enabling properties to proceed to tax sale, which led to the recovery of outstanding tax revenues. The Tax Sale Division’s ability to advance tax sales depends on Legal Services completing title searches.
- Facilitated the sale of surplus municipal properties, contributing to revenue for the municipality.
- Provided in-house legal support for major capital projects, including the construction of the Wastewater Treatment Facilities, and managed land acquisitions and easements. This reduced reliance on external legal services, resulting in cost savings and improved project coordination.

2026/27 Proposed Initiatives

- Improve inventory for surplus municipal lands.



- Identify underutilized surplus property.
- Amend and strengthen the existing Property Management Policy.
- Increase the number of title searches completed for tax collection and improve turnaround times for property closings through process improvements and better workflow management.

Full Time Equivalent Counts

Full Time Equivalent (FTE) Change Details		
Approved 2025/26 FTEs: 6	New Positions: 0	2026/27 FTEs: 6

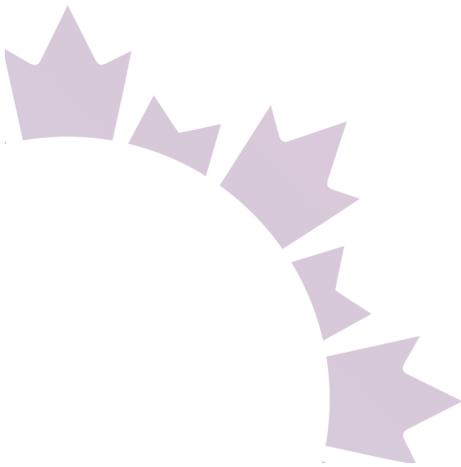
Budget

LEGAL	Approved Budget 2025-26	Requested Budget 2026-27	Budget Increase (Decrease)
6000 Wages/Salaries	\$554,200	\$637,452	\$83,252
6010 Benefits	131,783	145,297	13,514
6020 Training/Education	6,500	6,500	-
6030 Travel/Conferences	4,500	5,500	1,000
6040 Prof Mem/Dues/Fees	18,000	18,000	-
6050 Office Supplies	3,500	4,000	500
6060 Office Equipment	2,200	4,000	1,800
6070 Photocopier Lease	3,500	3,500	-
6080 Advertising	4,000	4,000	-
6100 Courier	800	800	-
6110 Telephone/Fax	4,000	4,000	-
6120 Publ./Statutes	22,000	22,000	-



LEGAL	Approved Budget 2025-26	Requested Budget 2026-27	Budget Increase (Decrease)
6130 Computer Hardware	4,000	5,000	1,000
6140 Computer Software		-	-
6150 Meeting Expense	500	500	-
6160 Liability Insurance	2,450,000	2,500,000	50,000
6180 Cost Recovery		-	-
8010 Operational Mat/Sup		-	-
8100 Professional Services	100,000	200,000	100,000
8110 Contracts/Agreements		-	-
TOTAL EXPENDITURES	\$3,309,483	\$3,560,548	\$251,065

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Human Resources 2026/27 Department Plan

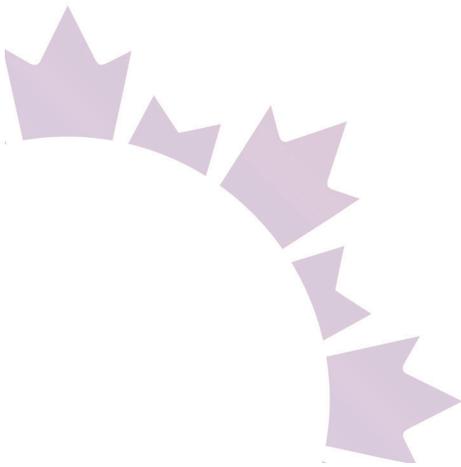
Overview

Human Resources (HR) provides strategic leadership and professional services to support Regional Council, Administration, and employees by fostering a respectful, safe, and inclusive workplace where employees are engaged, valued, and aligned with municipal priorities.

The department delivers expertise across employee and labour relations, workplace health and safety, employee wellbeing, talent acquisition and development, workforce planning, and total rewards. Human Resources ensures compliance with applicable legislation, collective agreements, municipal policies and programs. The Department strengthens organizational performance, promote service excellence, and support a healthy, engaged, and resilient workforce.

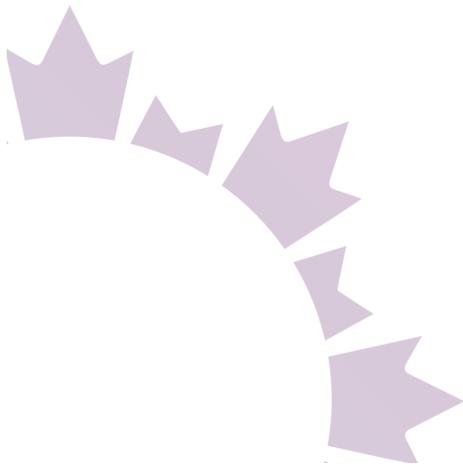
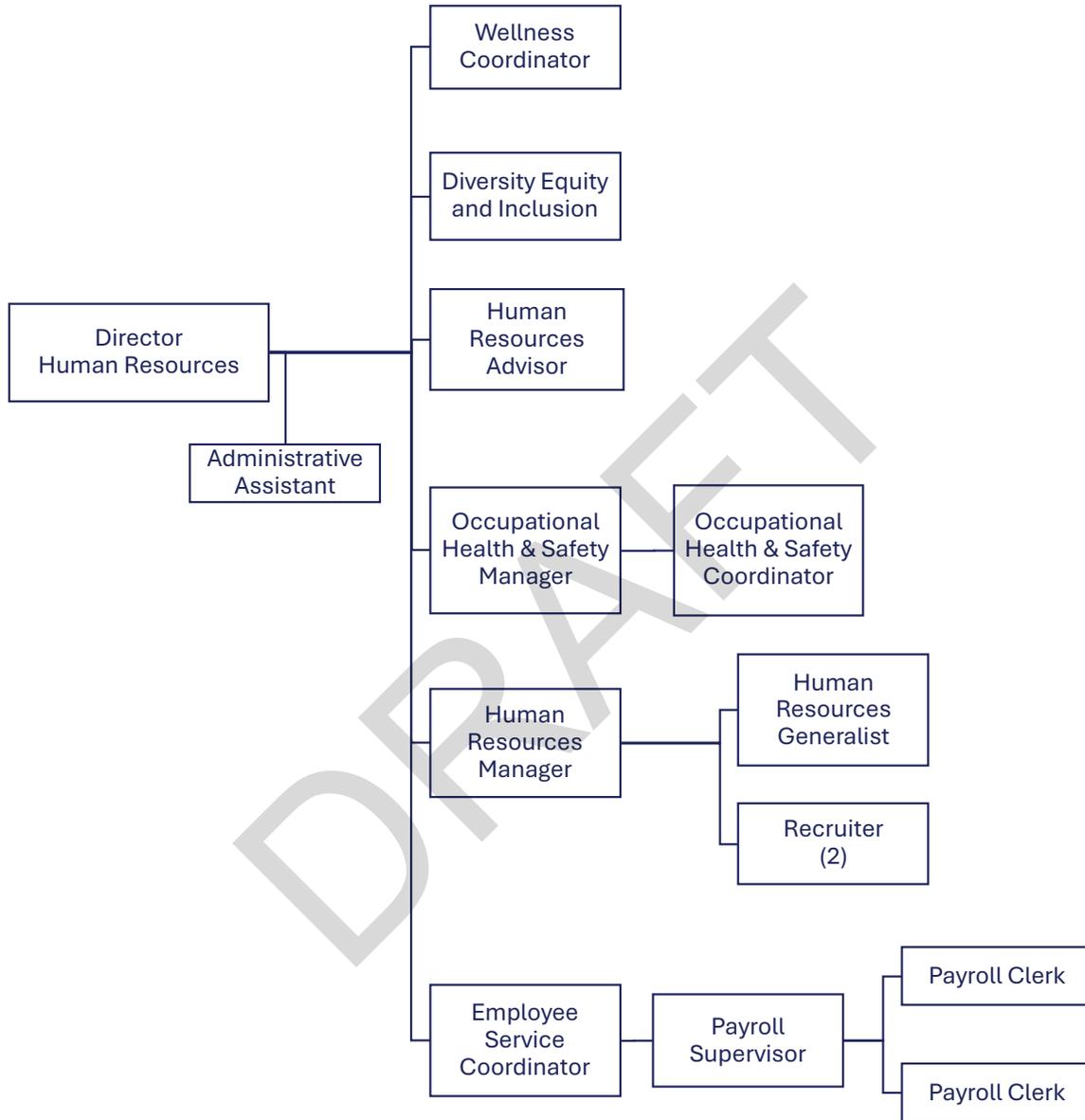
Through collaborative partnerships, Human Resources enhances organizational effectiveness, builds workforce capacity, and ensures the municipality is equipped with skilled, adaptable, and committed employees who deliver high-quality, responsive public services to the community.

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2026/27 Department Structure



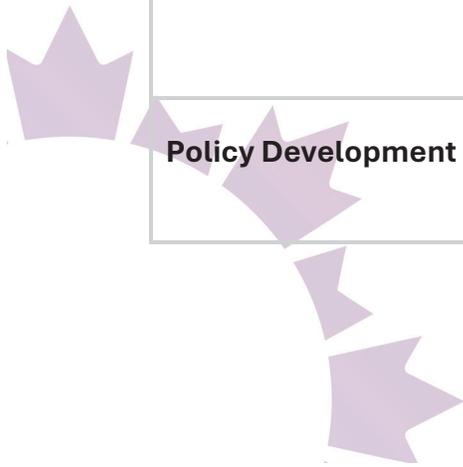


Service Areas

Service	Outputs
<p>Director Oversight and management of all operational and strategic functions within the department.</p>	
<p>Labour Relations Leads the collective bargaining process on behalf of CBRM. Provides consultation and advisement for decision makers across 5 collective agreements, internal policy and governing legislation. Grievance management is also a key function of this service.</p>	<ul style="list-style-type: none"> • Collective Agreement negotiation, ratification, and implementation • Labour relations advice and collective agreement interpretation • Labour management meeting attendance and support • Grievance responses, settlement, agreements and briefing notes • Grievance arbitration support to legal • Grievance settlement and arbitration award implementation.
<p>Conflict Resolution Addresses conflicts in a way that protects the relationships, supports fairness, and restores effective working conditions.</p>	<ul style="list-style-type: none"> • Respectful Workplace complaints intake and analysis • Informal dispute resolution • Lead conflict resolution and policy training • Respectful Workplace complaint tracking and reporting
<p>Duty to Accommodate Support Supports leaders with accommodation requests and issues to ensure compliance</p>	<ul style="list-style-type: none"> • Provide advice and support on accommodation needs and requests for employees • Duty to Accommodate Agreements



Service	Outputs
with the municipality’s legal and human rights obligations.	
Leadership Support for Employee Absenteeism and Health	<ul style="list-style-type: none"> • Absenteeism file review • Return to Work plan implementation support • Substance Misuse file guidance and support • Attendance Support Policy guidance
Leadership Support for Job Design	<ul style="list-style-type: none"> • Salary recommendation support • Organizational Change Approval drafting and review support • Job description development and review assistance • Analysis of new and revised positions
Performance Management	<ul style="list-style-type: none"> • Performance management coaching • Misconduct investigations support e.g. Respectful Workplace • Disciplinary/ termination action support and documentation • Performance improvement plans and letters support • Performance management, misconduct and progressive discipline advice and support
Policy Development and Review	<ul style="list-style-type: none"> • HR policy development • HR policy review





Service	Outputs
	<ul style="list-style-type: none"> • HR policy implementation • Establishing and revising payroll policies and procedures
<p>Corporate Health and Wellness & OH&S</p> <p>This service provides leadership and expertise to support a healthy and productive workplace including coordination of work connectedness initiatives (stay-at work and return-to-work programs), ergonomic assessments, health monitoring, health and wellness promotion, the support of a psychological safe workplace and the Employee and Family Assistance Program (EFAP).</p>	<ul style="list-style-type: none"> • Work Connectedness (Stay-at-Work and Return-to Work) accommodation and support • Workers Compensation Board/ Long Term Disability administration • Ergonomic Assessments • Health and Wellness Programing • Employee Family Assistance Program • Crisis Intervention/ Management
<p>Corporate Safety</p> <p>This service is responsible for developing safety initiatives. This is inclusive of corporate procedures, performing assessments and activities to prevent and reduce incident/accident trends and risk. Corporate Safety also provides leadership and expertise to support a “safety first” culture.</p>	<ul style="list-style-type: none"> • Safety Investigations • Workplace Inspections • Corporate Safety Training • Safety audits • Workplace safety advice and support • Safe Work Practices documentation development
<p>Talent Engagement & Retention</p> <p>This service supports the recruitment and selection of qualified candidates to join our departments in support of meeting</p>	<ul style="list-style-type: none"> • Provides advice and guidance to leaders in all recruitment and hiring activities • Community and outreach event attendance



Service	Outputs
<p>organizational objectives and providing excellent service to the public. This includes designing dynamic recruitment strategies and community.</p>	<ul style="list-style-type: none"> • Provides advice and support on accommodation needs during the recruitment and selection process • Determination of hard to fill positions and development support for strategies to address identified challenges • Executive recruitment • Support Employee Engagement • Engagement Survey • Department Engagement • Plans, advice and support • Recognition
<p>Benefits Administration This service designs and administers the municipality's benefit plans.</p>	<ul style="list-style-type: none"> • Benefits contribution reconciliation • Leave of Absence process management
<p>Organizational and Employee Data Management This service maintains the integrity of organizational structure and employee data, conducts data analysis and provides reports to support the organization in making data-driven decisions.</p>	<ul style="list-style-type: none"> • Organizational structure and employee data maintenance • HR data analysis • Personnel file administration
<p>Pension Plan Employer Administration This service administers the municipality's obligations with respect to pension plan administration as an employer.</p>	<ul style="list-style-type: none"> • Municipal pension data annual submission to pension plan office



Service	Outputs
<p>Corporate Diversity Services</p> <p>This service develops and implements the municipal Diversity & Inclusion Framework that outlines corporate goals, activities, roles, responsibilities and performance measures with respect to diversity and inclusion. This service includes corporate diversity and inclusion training and support to municipal departments throughout diversity and inclusion initiatives.</p>	<ul style="list-style-type: none"> • Diversity Strategy • Training
<p>Payroll Services</p> <p>This service provides payroll administration to employees and elected officials in CBRM</p>	<ul style="list-style-type: none"> • Payroll processing and audit • Record of Employment processing • T4 processing • Submission of Pension data

2025/26 Activities

- Welcomed over 85 new employees by strengthening recruitment, onboarding and retention practices.
- Successfully negotiated collective agreements for both the inside and outside unions.
- Advanced an engagement survey and enhanced Inclusion, Diversity Equity and Accessibility initiatives as core drivers of organizational culture.

2026/27 Proposed Initiatives

- Maintain a strong focus on reducing sick time and absenteeism, identifying barriers to timely return to work, and implementing strategies that lower Workers Compensation Board costs and improve claims outcomes.
- Sustain ongoing efforts to attract and retain talent.



- Roll out employee engagement survey results and Inclusion, Diversity Equity and Accessibility survey findings, using recommendations to drive improvements and strengthen workplace culture.
- Continue to deliver practical, skill-based training for managers, supervisors and staff with emphasis on attendance management, performance management, respectful workplace practices, and leadership capability building.

Full Time Equivalent Counts

Full Time Equivalent (FTE) Change Details		
Approved 2025/26 FTEs: 15	New Positions: 0	2026/27 FTEs: 15

Budget

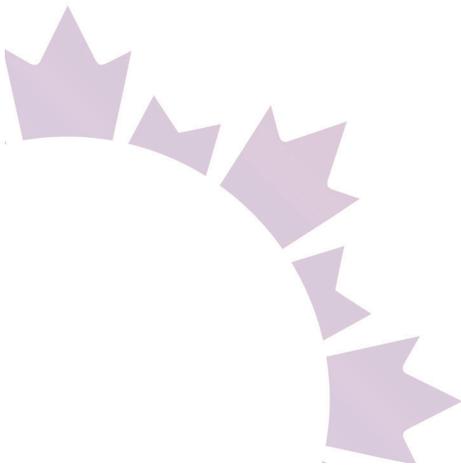
HUMAN RESOURCES/ OHS	Approved Budget 2025-26	Requested Budget 2026-27	Budget Increase (Decrease)
6000 Wages/Salaries	\$1,295,927	\$1,403,022	\$107,095
6010 Benefits	314,879	333,935	19,056
6020 Training/Education	9,850	12,000	2,150
6030 Travel/Conferences	17,500	17,500	-
6040 Prof Mem/Dues/Fees	3,500	5,000	1,500
6050 Office Supplies	15,000	15,000	-
6060 Office Equipment	2,500	5,000	2,500
6080 Advertising	3,000	3,000	-
6100 Courier		-	-



BUDGET 2026/27

HUMAN RESOURCES/ OHS	Approved Budget 2025-26	Requested Budget 2026-27	Budget Increase (Decrease)
6110 Telephone/Fax	10,000	10,000	-
6120 Publ./Subscriptions	3,000	3,000	-
6130 Computer Hardware	6,000	7,500	1,500
6140 Computer Software	-	-	-
6150 Meeting Expense	6,500	6,500	-
8010 Operational Mat/Sup		-	-
8100 Professional Service	170,000	170,000	-
8110 Contracts/Agreements	10,000	10,000	-
TOTAL EXPENDITURES	\$1,867,656	\$2,001,457	\$133,801

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Finance 2026/27 Department Plan

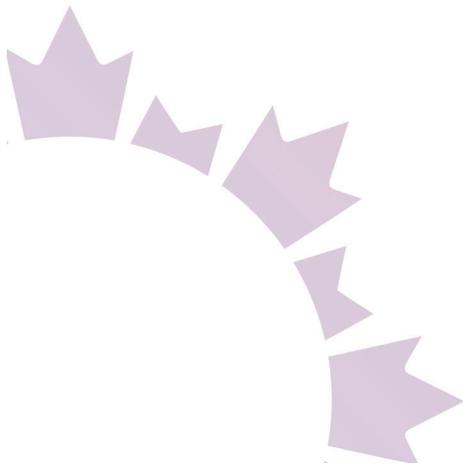
Overview

Finance supports Council priorities through strong financial stewardship, strategic planning, business planning, progress tracking and efficient service delivery. The department strengthens public trust by ensuring accountability, transparency, and fiscal sustainability across the municipality. Finance oversees the operating and reserve budgets, annual financial statements, multi-year capital budget, asset management, fleet, revenues, procurement, and the customer service centre.

The department develops the annual operating and reserve budgets, prepares annual financial statements, and provides regular financial reporting. Finance delivers receivables and payables processing, financial advice, and support to departments, Council and residents, ensuring fiscal sustainability through effective controls, strategies, planning and reporting.

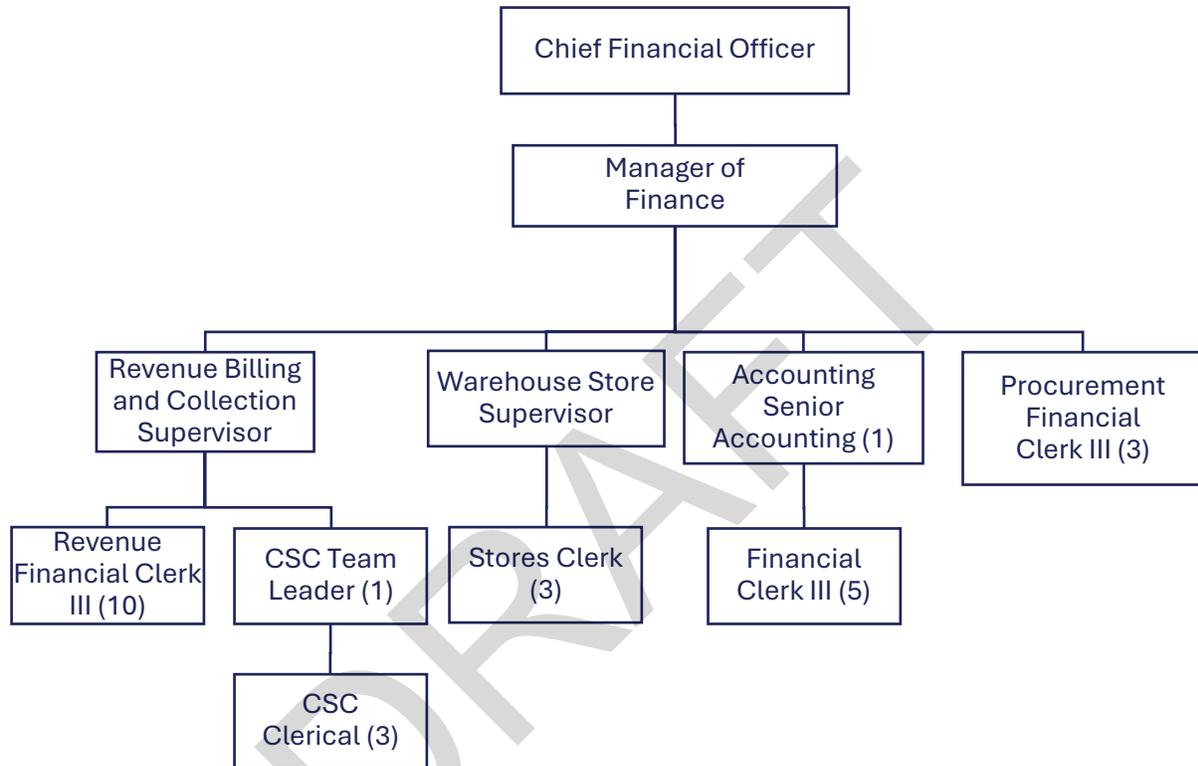
Finance is also responsible for tax and general revenue billings, collections, cash management, banking, and the administration of grants, contributions, and tax and fiscal policy. Warehouse stores coordinate the acquisition of goods and services, contract administration, surplus storage and disposal, and the management and warehousing of inventory.

Across all service areas, Finance provides financial and strategic leadership through strong governance, customer-focused services and policy.





2026/27 Department Structure



Service Areas

Service	Outputs
<p>Chief Financial Officer Oversight and management of all operational and strategic functions within the department.</p>	
<p>Accounting</p>	<ul style="list-style-type: none"> • Financial reports • Accounts reconciliation



Service	Outputs
<p>This service is responsible for preparing accurate and timely consolidated financial statements and management reports, while ensuring adequate controls.</p>	<ul style="list-style-type: none"> • Audit preparation
<p>Accounts Payable Payment Processing</p> <p>This service is responsible for the accurate and timely processing and payment of the CBRM invoices and other payments.</p>	<ul style="list-style-type: none"> • Invoice processing • Payment disbursements • Vendor statement reconciliation
<p>Budget Coordination</p> <p>Development of the annual Operating and Reserve budgets for the municipality to ensure the fiscal sustainability of the municipality.</p>	<ul style="list-style-type: none"> • Operating Budget coordination and consolidation • Operating and Reserve budgets creation • Budget consolidation and preparation
<p>Financial Reporting and Analysis</p> <p>This service provides oversight of accounting functions and maintains effective internal controls.</p>	<ul style="list-style-type: none"> • Revenue and expenditure analysis and reports
<p>Financial Reserve Management</p> <p>Responsible for managing financial transactions, short-term and long-term projections for reserves.</p>	<ul style="list-style-type: none"> • Reserve balances and funding levels monitoring
<p>Financial Services Delivery</p> <p>Responsible for assisting departments with budget, projections, revenue and expenditure review and analysis.</p>	<ul style="list-style-type: none"> • Monthly projections report • Annual budget preparation support • Financial advice and support • Financial review of staff reports
<p>Purchasing</p>	<ul style="list-style-type: none"> • Procurement of stock and nonstock goods and services



Service	Outputs
<p>In consultation with departments, this service is responsible for the administration of the procurement policy. Current trends are monitored on procurement practice, potential for municipal policy amendments, opportunities for strategic sourcing and working with industry to identify possible barriers to doing business with the municipality.</p>	<ul style="list-style-type: none"> • Meet internal client service expectations
<p>Cash Management</p> <p>This service provides receipts processing, coordination of banking services, monitoring of deposits and administration of internal cash controls and Payment Card Industry (PCI) Compliance.</p>	<ul style="list-style-type: none"> • Pre-authorized payment arrangements • Respond to enquiries regarding taxpayer payments • Posted tax and general revenue payments to accounts • Cash deposits in bank accounts • Miscellaneous payments processing • Transactions in general ledger (SAP)
<p>Collections</p> <p>This service is responsible for administration of delinquent accounts related to property tax and non-property tax revenues.</p>	<ul style="list-style-type: none"> • Funds collected on overdue accounts • Tax sale administration • Funds from tax sales held
<p>General Revenue Processing</p> <p>This service is responsible for the collection, processing and deposit</p>	<ul style="list-style-type: none"> • Billing for general revenue items across departments • Marketing Levy submissions • Receivable ledger balance and updates





Service	Outputs
<p>Grants and Contributions Program Support</p> <p>This service is responsible for the provision of leadership and support in the policy and program delivery regarding grants and non-profit taxation.</p>	<ul style="list-style-type: none"> • Administration of municipal grants program • Tax Relief for Non-Profits Program support
<p>Taxation Services</p> <p>This service is responsible for the billing and administration of property tax revenues.</p>	<ul style="list-style-type: none"> • Responding to inquiries (taxpayers and law firms) • Tax and property-related revenue budgeting • Tax bills provided to property owners/ administrators • Updated assessment account information • Administering the assessment roll • Managing tax accounts
<p>Insurance Placement</p> <p>This service manages insurance for various entities, including the Mayor, Regional Council and municipal operations.</p>	<ul style="list-style-type: none"> • Insurance coverage for municipal assets and staff
<p>Warehouse Stores</p> <p>This service is responsible for stocking, storing and issuing goods from warehouses, salt domes and fuel depots. This includes working with operations staff on specifications for solicitations for both stock and nonstock items.</p>	<ul style="list-style-type: none"> • Procurement of stock and nonstock goods and services • Meet internal client service expectations



Service	Outputs

2025/26 Activities

- Departmental Transition and Leadership Changes**
Supported departmental operations through a period of transition, including onboarding a new manager and managing internal staff movement.
- Ongoing General Finance Operations**
Maintained continuity of core finance functions and general financial administration throughout the previous cycle.

2026/27 Proposed Initiatives

- Update Finance Policies**
Review and update existing finance policies, incorporating best practices where required.
- Development of a Capital Asset Policy**
Lead the development and implementation of a comprehensive Capital Asset Policy.
- Centralization of IT-Related Expenditures**
Work collaboratively with the Clerk and CAO to centralize expenditures related to IT support, with a focus on streamlining processes to improve efficiencies and achieve cost savings.
- Streamlining the Annual Budget Process**
Review and enhance the annual budget development process to improve clarity, efficiency, and timelines.
- Enhancement of Financial Reporting**
Restructure financial reporting by transitioning from monthly to quarterly financial statements, including improvements to the format, content, and presentation for clearer reporting.





Full Time Equivalent Counts

Full Time Equivalent (FTE) Change Details		
Approved 2025/26 FTEs: 30	New Positions: 0	2026/27 FTEs: 30

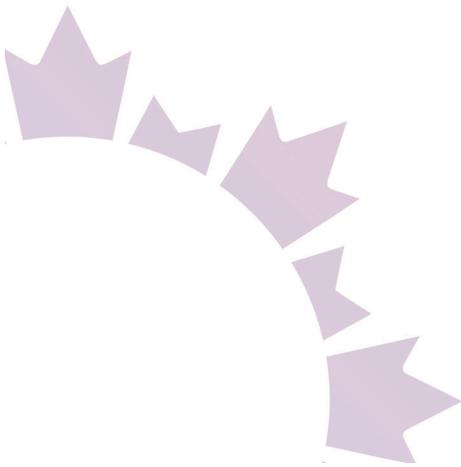
Budget

FINANCE	Approved Budget 2025-26	Requested Budget 2026-27	Budget Increase (Decrease)
6000 Wages/Salaries	\$2,356,799	\$2,671,915	\$315,116
6010 Benefits	530,465	604,687	74,222
6020 Training/Education	8,500	11,500	3,000
6030 Travel/Conferences	18,500	30,100	11,600
6040 Prof Mem/Dues & Fees	4,550	4,600	50
6050 Office Supplies	11,900	12,102	202
6060 Office Equipment	13,000	13,060	60
6080 Advertising	38,340	39,790	1,450
6090 Postage	214,000	224,700	10,700
6100 Courier	20,650	20,650	-
6110 Telephone/Fax	17,500	18,901	1,401
6130 Computer Hardware	15,000	17,500	2,500
6140 Computer Software	71,175	57,920	(13,255)
6180 Cost Recovery	(360,000)	(285,000)	75,000
8010 Operational Mat/Supp	5,000	5,150	150
8100 Professional Service	82,000	85,000	3,000
8110 Contracts/Agreements	69,200	77,900	8,700
8120 Leases	14,752	17,295	2,543



FINANCE	Approved Budget 2025-26	Requested Budget 2026-27	Budget Increase (Decrease)
8180 Tax Exempt/Write Off	740,000	540,000	(200,000)
TOTAL EXPENDITURES	\$3,871,331	\$4,167,770	\$296,439

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Operations

Engineering 2026/27 Department Plan

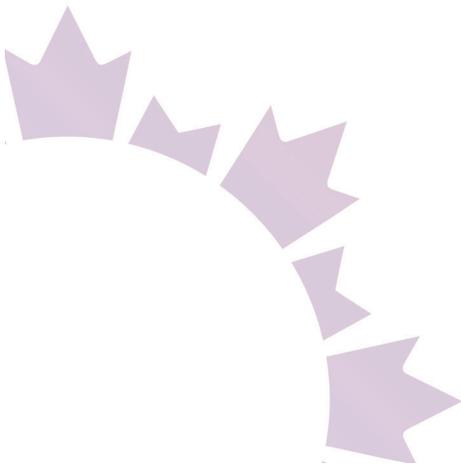
Overview

Engineering advances Council priorities by providing professional engineering, infrastructure planning, and strategic project delivery services that support sustainable growth, climate resilience, and long-term asset stewardship across the municipality.

The department is responsible for the planning, design, delivery, and oversight of municipal infrastructure projects, including transportation networks, and major capital initiatives. Engineering plays a key role in translating Council direction, master plans, and long-term strategies into implementable projects that enhance service delivery, protect public safety, and support economic development.

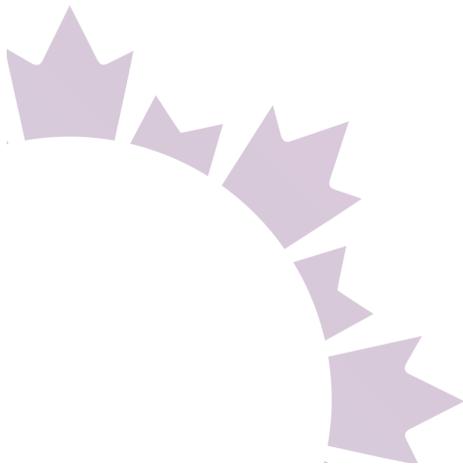
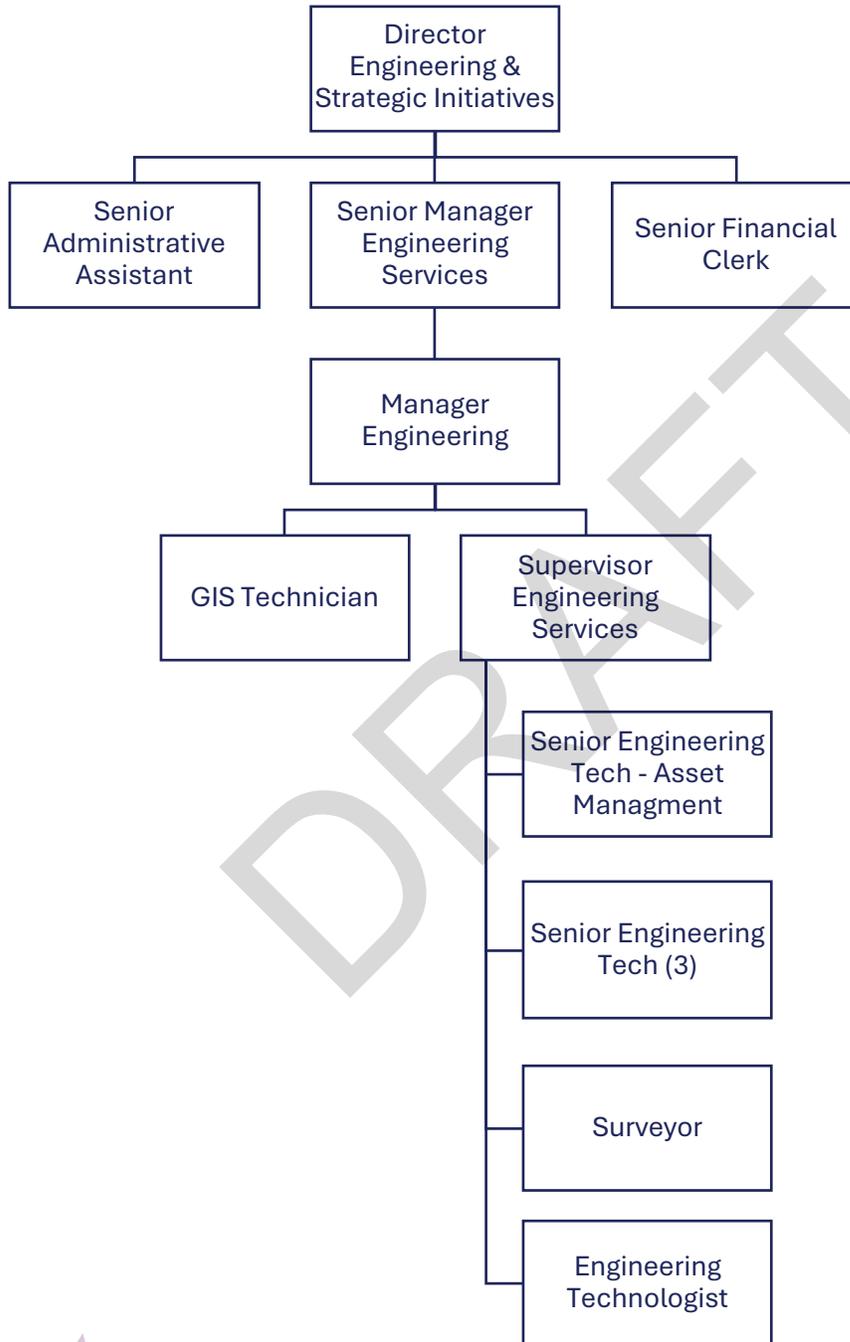
Through integrated capital planning, technical expertise, and strong project governance, the department ensures infrastructure investments are aligned with corporate priorities, funding availability, regulatory requirements, and best practices in asset management and sustainability.

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2026/27 Proposed Department Structure





Service Areas

Service	Outputs
<p>Capital Project Engineering</p> <p>Provides professional engineering services to plan, design, and deliver municipal capital infrastructure projects in alignment with Council-approved priorities, budgets, and timelines.</p>	<ul style="list-style-type: none"> • Engineering design and technical specifications • Tender documents and engineering cost estimates • Construction administration and contract oversight • Project closeout documentation and certifications
<p>Transportation Engineering</p> <p>Delivers engineering expertise to support the planning, design, and improvement of municipal transportation infrastructure, including roads, intersections, and active transportation networks.</p>	<ul style="list-style-type: none"> • Roadway and intersection engineering designs • Traffic analysis and technical recommendations • Active transportation and accessibility engineering support • Engineering input to transportation capital projects
<p>Municipal Infrastructure Engineering</p> <p>Provides engineering review and technical support for municipal transportation, water, wastewater, and stormwater related infrastructure to ensure safety, regulatory compliance, and long-term asset performance.</p>	<ul style="list-style-type: none"> • Engineering support for municipal buildings and facilities • Structural, civil, and site engineering reviews • Technical assessments and engineering recommendations • Compliance with engineering standards and codes
<p>Strategic Project Delivery</p> <p>Manages the delivery of complex, multi-year, and high-profile infrastructure projects that require coordinated planning,</p>	<ul style="list-style-type: none"> • Planning and delivery of complex, multi-year capital projects • Project schedules, risk management, and reporting

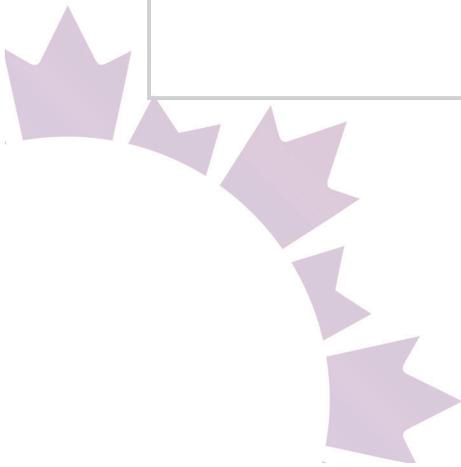


Service	Outputs
<p>specialized expertise, and enhanced project governance.</p>	<ul style="list-style-type: none"> • Coordination with internal departments and external partners • Oversight of consultant and contractor performance
<p>Asset Management & Infrastructure Planning</p> <p>Supports long-term infrastructure sustainability through engineering input into asset management plans, lifecycle analysis, and capital investment prioritization.</p>	<ul style="list-style-type: none"> • Long-term capital infrastructure • Infrastructure condition and lifecycle assessments • Engineering input to asset management plans • Prioritization support for capital investment decisions
<p>Grant Funded Infrastructure Projects</p> <p>Provides engineering and technical support for provincially and federally funded infrastructure projects, ensuring compliance with funding requirements and delivery timelines.</p>	<ul style="list-style-type: none"> • Preparation of technical information to support funding applications • Engineering oversight of provincially and federally funded projects • Compliance with funding program requirements and reporting • Coordination with provincial and federal funding partners • Project delivery and technical administration of funded infrastructure projects
<p>Technical Advisory & Review Services</p> <p>Provides engineering advice, technical review, and professional recommendations to Council, departments, and senior leadership to support informed decision-making.</p>	<ul style="list-style-type: none"> • Engineering review and advice to Council and departments • Technical evaluation of development and infrastructure proposals • Engineering input into staff reports and Council decisions





Service	Outputs
<p>Engineering Procurement & Consultant Management</p> <p>Leads the procurement, selection, and performance management of external engineering consultants and contractors for municipal infrastructure projects, including the development of pre-qualified consultant rosters and modern procurement processes.</p>	<ul style="list-style-type: none"> • Development and administration of Request for Standing Qualification (RFSQ) consultant rosters • Procurement and selection of engineering consultants and technical services • Contract administration and performance monitoring • Technical review and approval of consultant deliverables • Budget and scope management for contracted engineering services
<p>Development Support</p> <p>Provides support to Planning, Public Works, Water, Wastewater for all subdivision and developments.</p>	<ul style="list-style-type: none"> • Capacity assessments • Traffic Assessments • Coordinated infrastructure reviews
<p>Legal Surveys</p> <p>Provides legal surveying services to all CBRM user departments.</p>	<ul style="list-style-type: none"> • Legal survey plans and descriptions • Easements • Boundary marking
<p>Consultant & Contract Management</p> <p>Oversees the procurement, coordination, and performance management of external engineering consultants and contractors engaged in municipal projects.</p>	<ul style="list-style-type: none"> • Procurement and management of engineering consultants • Contract administration and performance monitoring • Review and approval of consultant deliverables • Budget and scope control for contracted services





2025/26 Activities

- Implemented the Capital Prioritization Framework
- Consolidated and prepared the 2025/26 Capital Budget Package
- Successfully delivered the annual capital roads program earlier than previous years, substantially completing work by September.
- Implemented a Request for Standing Qualifications (RFSQ) process to establish a roster of pre-qualified engineering consultants across six service areas, improving procurement efficiency and project delivery.
- Initiated the development of a Local Improvement Charges Bylaw to support cost-sharing for future infrastructure projects.
- Completed a network-wide pavement condition scan of CBRM roads and integrated results into the asset management system.
- Initiated integration of field observations and repair data from Public Works into the CMMS, improving the accuracy of infrastructure condition assessments within the asset management system.
- Delivered \$48M worth of capital work:
 - CBRM Road Rehabilitation program.
 - Water distribution and sanitary sewer collection system upgrades.
 - Replaced the oldest water transmission main in the CBRM system (George Street), successfully limiting water service disruptions through close coordination with Public Works.
 - Glace Bay Water System Master Plan – Capital Project Upgrades.
 - Continued construction of the Glace Bay Wastewater Collection and Treatment System.
 - Completed detailed design and initiated construction of the New Victoria Wastewater Collection and Treatment System.
 - Initiated the Reservoir Brook watershed flood assessment and Argyle Street culvert assessment, with the flood study and preliminary culvert design to be completed this year.
- Received \$43M in external funding for
 - Tartan Downs Housing Infrastructure – CHIF-DD
 - CBU Water Supply and Housing Development – CHIF-DD
 - Church Street and Brookland Street Infrastructure Upgrades – CHIF-PT
 - Canada Communities Building Fund – CCBF
 - Worked with Province to initiate Community Bus Pass Program for Transit



- Implemented a traffic counting program to support data-driven traffic safety improvements.
- Provided continuous engineering support to the Water Utility, Wastewater Operations, Legal, and Planning departments.
- Coordinated infrastructure assessments/reviews associated with 21 large-scale development/building/subdivision approvals.

2026/27 Proposed Initiatives

- Finalize and implement the Local Improvement Charges Bylaw to introduce a mechanism for cost-sharing municipal infrastructure projects.
- Initiate development of key engineering policies to strengthen municipal infrastructure governance and support long-term infrastructure planning.
- Continued enhancement of the Capital Prioritization Framework.
- Initiate the municipality's first sidewalk condition scan to strengthen asset condition data and support capital planning and prioritization.
- Continue integration of field observations and repair data into the CMMS to further improve infrastructure condition tracking within the asset management system.
- Delivery of Key Capital Projects
 - CBRM Road Rehabilitation program.
 - Water distribution and sanitary sewer collection system upgrades.
 - Glace Bay Water System Master Plan – Capital Project Upgrades.
 - Continued construction of the Glace Bay Wastewater Collection and Treatment System.
 - Continued construction of the New Victoria Wastewater Collection and Treatment System.
 - Advance servicing and infrastructure work associated with the CBU watermain and development project and the Tartan Downs housing development.
- Monitor and pursue provincial and federal infrastructure funding opportunities to support municipal capital projects. Continued liaison with Provincial and Federal Government departments with regards to upcoming funding developments.
- Continue the review and approval of major development proposals to ensure compliance with municipal servicing and subdivision requirements.



Full Time Equivalent Counts

Due to the modernization changes that occurred during fiscal 25/26, the Engineering budget now includes staff and associated operating expenses that were reallocated from the former Public Works Admin budget.

Full Time Equivalent (FTE) Change Details		
Approved 2025/26 FTEs: 14	New Positions: 0	2026/27 FTEs: 14

Budget

ENGINEERING	Approved Budget 2025-26	Requested Budget 2026-27	Budget Increase (Decrease)
6000 Wages/Salaries	\$727,548	\$1,288,872	\$561,324
6010 Benefits	172,390	294,418	122,028
6011 Misc. Benefits			-
6020 Training/Education	4,500	7,000	2,500
6030 Travel/Conferences	18,000	40,500	22,500
6040 Prof Mem/Dues & Fees	3,670	12,575	8,905
6050 Office Supplies	3,000	3,250	250
6060 Office Equipment	4,000	4,000	-
6070 Photocopy Supplies		-	-
6080 Advertising		-	-
6090 Postage		-	-
6100 Courier		-	-



ENGINEERING	Approved Budget 2025-26	Requested Budget 2026-27	Budget Increase (Decrease)
6110 Telephone/Fax		-	-
6120 Publ./Subscriptions		-	-
6130 Computer Hardware	4,000	5,000	1,000
6140 Computer Software	12,000	134,000	122,000
6150 Meeting Expenses	500	500	-
8010 Operational Mat/Supp	15,000	6,000	9,000
8020 Maintenance Equip		-	-
8030 Maintenance Mat/Supp		-	-
8040 Comm Equip Lines		-	-
8080 Street Lights		-	-
8090 Uniforms/Clothing	1,000	1,000	-
8100 Professional Service	129,500	179,500	50,000
8110 Contracts/Agreements	100	300	200
8120 Leases		-	-
8130 Licenses/Permits		-	-
8135 Regulatory Fees		-	-
8140 Easements/Row Costs		-	-
8165 Storm Costs		-	-
TOTAL EXPENDITURES	\$1,095,208	\$1,976,916	\$881,708

Parks, Recreation, Buildings & Facilities 2026/27 Department Plan

Overview

Parks, Recreation, Buildings & Facilities (PRBF) supports Council priorities by providing accessible and inclusive programs, services and facilities that promote physical, mental and social well-being across the municipality.

Recreation Programming provides a wide range of both structured and unstructured activities for residents of all ages. The department fosters strong community engagement through collaboration and partnerships with local recreation organizations. It oversees the scheduling of outdoor sports and recreation facilities, as well as sport development programs and initiatives.

In addition, the department is responsible for the planning, delivery, and management of municipally led arts, culture, and creative events. It administers festival and event grants, along with other funding programs that support arts, recreation, and sport.

Through these efforts, Recreation Programming ensures accessible, inclusive, and affordable opportunities in arts, culture, recreation, and sport for people of all ages and abilities across the municipality.

The Parks division is committed to supporting Regional Council priorities through the operation, maintenance, and inspection of all municipally owned or maintained parks, trails, green spaces, sports fields, playgrounds, and horticulture.

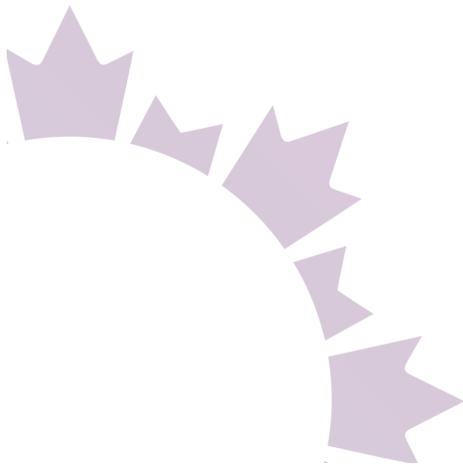
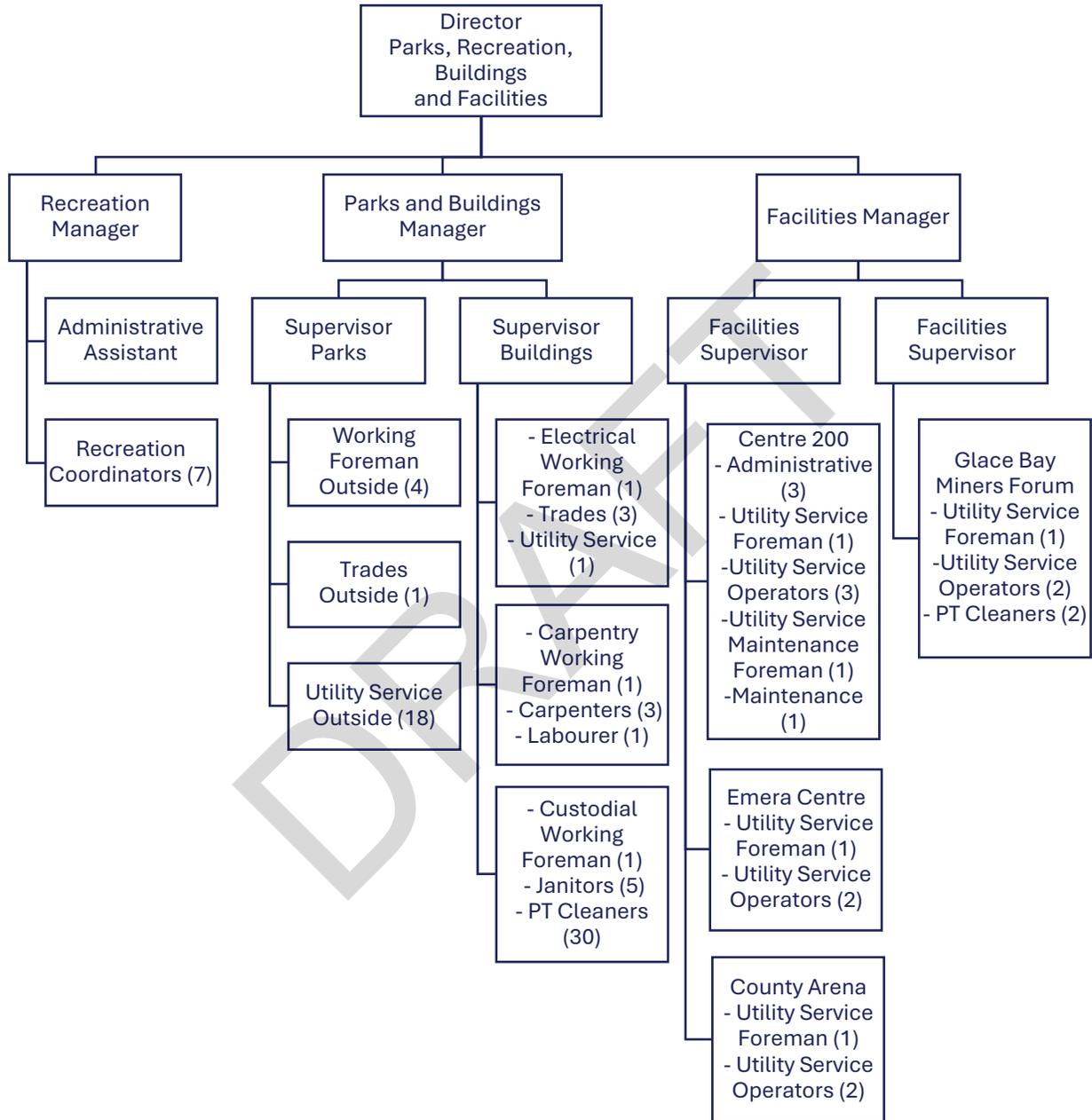
The Parks division supports the recreational and leisure needs of the municipality. Parks, both maintained and natural, enhances quality of life, physical, mental and psychological well-being of the individual and the community. Parks create opportunities for people to gather, interact and socialize through active and passive leisure activities connecting themselves to their community, neighbourhood and municipality.

Buildings oversees the maintenance, operation, and lifecycle stewardship of all municipally owned and leased buildings and facilities, including offices and libraries, ensuring they are safe, clean, and well-managed through preventative maintenance, repairs, and ongoing facility oversight.

Additionally, the department oversees facilities such as Centre 200, Miner's Forum, Emera Centre, and the County Rink. These community assets provide high-quality, well-maintained venues that serve residents' needs and support the attraction of major events, which are important economic drivers for the municipality.



2026/27 Department Structure





Service Area – Parks and Grounds

Service	Outputs
<p>Director</p> <p>Oversight and management of all operational and strategic functions within the department.</p>	
<p>Capital Project Planning and Management</p> <p>This service develops capital plans and ensures outdoor recreation capital projects are planned, tendered, awarded and constructed. This service is integral in the assessment of requests from internal and external stakeholders related to park recapitalization, as well as evaluating and facilitating requests for new park assets.</p>	<ul style="list-style-type: none"> • Capital project planning and management for park and sport field infrastructure development and renewal • Assist community organizations with project development and planning • Capital project management • Completion of funding applications
<p>Asset Control and Service Delivery</p> <p>This service is responsible for processing, scheduling and tracking service requests, maintenance work, preventative maintenance activities and the inspection of park assets.</p>	<ul style="list-style-type: none"> • Asset maintenance reporting • Work orders and operational cost management • Parks sign management • Winter maintenance and snow removal at park sites and municipal buildings
<p>Horticulture Management</p> <p>This service is responsible for preparing and maintaining shrub beds, flower beds, hanging baskets and delivery of park and right-of-way grass maintenance.</p>	<ul style="list-style-type: none"> • Outdoor recreation asset grass mowing • Municipal areas, facilities and schools grass mowing





Service	Outputs
<p>Operations and Maintenance of Outdoor Recreation Assets</p> <p>This service is responsible for operating and maintaining outdoor recreation assets, including sport fields, ball diamonds, skate parks, and sports courts.</p>	<ul style="list-style-type: none"> • Outdoor recreation asset inspections • Sport field maintenance • Sports court maintenance • Skatepark maintenance
<p>Park Management</p> <p>This service is responsible for operating and maintaining municipal parks, sport fields, and green spaces.</p>	<ul style="list-style-type: none"> • Park asset inspections • Park asset maintenance • Park, outdoor recreation assets and playground litter collection and disposal
<p>Playground Maintenance</p> <p>This service is responsible for inspecting, maintaining and revitalizing municipally owned playgrounds.</p>	<ul style="list-style-type: none"> • Playground asset inspections • Playground assets repairs
<p>Trail Maintenance</p> <p>This service is responsible for maintaining park trails, walkways and pathways.</p>	<ul style="list-style-type: none"> • Parks trails, walkways and pathways litter collection and disposal • Park sign inspection and repair • Trails, walkways and pathways vegetation maintenance • Trails, walkways and pathways maintenance and repairs • Trail inspections • Trail infrastructure maintenance (bridges, benches, boardwalk, etc.)

2025/26 Activities

- Parks and Recreation Master Plan
- Maintenance and upgrades to parks, playgrounds, and sport fields
- Delivered over \$2.5 million in capital projects



- Vince Muise Ballfield upgrades
- Glace Bay Tennis Rebuild
- Bernie MacNeil Field upgrades
- Cameron Bowl Field upgrades
- Renwick Brook Bridge replacement
- Nicole Meaney Field light replacement
- Cromarty tennis court light replacement
- Secured \$800,000 funding for park projects
- Park planning and development for community initiatives and future park projects

2026/27 Proposed Initiatives

- Completion and implementation of Parks and Recreation Master Plan
- Deliver over \$3 million in capital projects for park and sport field enhancements
- Provide operational maintenance and upgrades to parks, playgrounds, sport fields and trails
- Source government and grant funding for department capital and operational projects
- Park planning and development for future upgrades

Full Time Equivalent Counts

Full Time Equivalent (FTE) Change Details		
Approved 2025/26 FTEs: 24	New Positions: 0	2026/27 FTEs: 24

Budget

PARKS & GROUNDS	Approved Budget 2025-26	Requested Budget 2026-27	Budget Increase (Decrease)
6000 Wages/Salaries	\$1,827,100	\$1,941,775	\$114,675
6010 Benefits	456,255	479,861	23,606
6011 Misc Benefits	2,500	2,500	-
6020 Training/Education	10,000	10,000	-
6030 Travel/Conferences	10,000	10,000	-



PARKS & GROUNDS	Approved Budget 2025-26	Requested Budget 2026-27	Budget Increase (Decrease)
6040 Prof Mem/Dues & Fees	200	200	-
6050 Office Supplies	1,200	1,200	-
6060 Office Equipment	-	-	-
6080 Advertising	-	-	-
6110 Telephone/Fax	10,000	10,000	-
6130 Computer Hardware	3,000	3,000	-
7000 Heat	12,000	12,000	-
7010 Electrical	84,500	84,500	-
7020 Water	38,750	38,750	-
7030 Bldg/Facility Maint	9,500	9,500	-
7110 Security	10,200	10,200	-
7510 Veh/Equip Repairs	1,100	10,000	8,900
7530 Veh/Equip Replacement	100,000	150,000	50,000
7540 Veh/Equip Rental	25,000	40,000	15,000
8000 Operational Equip	45,000	45,000	-
8010 Operational Mat/Supp	400,000	400,000	-
8020 Maintenance Equip	65,000	65,000	-
8040 Comm Equip Lines (GPS)	11,000	11,000	-
8080 Street Lights	50,000	50,000	-



PARKS & GROUNDS	Approved Budget 2025-26	Requested Budget 2026-27	Budget Increase (Decrease)
8090 Uniforms/Clothing	13,000	13,000	-
8100 Professional Services	5,000	10,000	5,000
8110 Contracts & Agreements	420,000	500,000	80,000
TOTAL EXPENDITURES	\$3,610,305	\$3,907,487	\$297,182

Service Area – Recreation

Service	Outputs
<p>Volunteer Services</p> <p>This service facilitates and supports the building of healthy and empowered individuals and communities to achieve their own recreation-related projects. This includes providing support and recognition to volunteers and building capacity in community and volunteer boards.</p>	<ul style="list-style-type: none"> • Volunteer Awards • Continued support and collaboration with community recreation organizations to support their work in CBRM
<p>Recreation Program Delivery</p> <p>This service provides structured recreation programming and spontaneous free play activities to municipal residents of all ages.</p>	<ul style="list-style-type: none"> • Periodic recreation programs: Arts and craft, dance and drama, sport and fitness, leisure skills, play and camp, aquatics, outdoor recreation programs
<p>Youth Programs</p> <p>This service delivers youth engagement and activity opportunities.</p>	<ul style="list-style-type: none"> • Youth Services Plan design and implementation • Structured and unstructured youth programs.



Service	Outputs
<p>Civic and Major Events</p> <p>This service is responsible for civic events, culturally significant festivals and external event support to community events. This includes planning, programming, financial support, delivery, and logistical support for small to midsize community festivals and events as well as large scale annual events and major event hosting opportunities.</p>	<ul style="list-style-type: none"> • Marketing Levy Special Events Reserve (MLSER) • Administration of filming applications for parks, facilities, etc. • Municipal Grant administration • Civic Event delivery • Bid Development, Event and Management strategy, Event Rights Holder Relationship development for National and International events.
<p>Facility Scheduling</p> <p>This service is responsible for coordinating scheduling for all municipal outdoor facilities including parks, sport fields, tracks, sport courts, ball diamonds, and indoor arenas.</p>	<ul style="list-style-type: none"> • Ice-time allocation process administration • Outdoor recreation municipal asset scheduling • Municipally owned and operated arenas scheduling
<p>Recreation Software Management</p> <p>This service is responsible for the delivery and support of recreation software for municipal facilities and outdoor assets. This support includes software administration for recreation programming and facility rentals.</p>	<ul style="list-style-type: none"> • Maintenance of recreation software • Recreation software staff and user training
<p>Capital Projects for Outdoor Recreation Assets</p> <p>This service develops capital plans and ensures outdoor recreation capital projects are tendered, awarded and constructed. This team is integral in the</p>	<ul style="list-style-type: none"> • Parks outdoor recreation capital project tendering • Parks outdoor recreation capital project execution oversight



Service	Outputs
assessment of requests from internal and external stakeholders related to park recapitalization, as well as evaluating and facilitating requests for new park assets.	
<p>Recreation Strategies</p> <p>This service develops strategic plans to ensure meaningful recreation experiences.</p>	<ul style="list-style-type: none"> • Needs Assessments for Parks and Recreation programs • Master Plans

2025/26 Activities

- Parks & Recreation Master Planning Process
- Winter Waves Concert Series
- Opening of New Waterford Community Wellness Centre – Recreation Dept. managing bookings
- ParticipACTION Community Challenge Winner (Provincial title shared with Truro)
- Multiculturalism Day
- Canada Day Celebration
- 11th edition of Makin’ Waves
- Enhanced partnerships with community organizations
- Hosted Recreation Nova Scotia Annual Conference
- Creative Catalyst Program
- CBRM 30th Anniversary New Year’s Event Celebration
- Provided over \$373K of in-kind support to community festivals and events.
- Program Coordination across all districts for: child and youth, adult and older adult, multi-sport programming, recreation in rural areas, arts, culture and creative events.

2026/27 Proposed Initiatives

- Completion and implementation of Parks and Recreation Master Plan
- Supporting 30th Anniversary divisional events
- Hosting ArtLove Event (live painting competition) in partnership with Hom’Art - Shediac Lobster Festival
- Multiculturalism Day
- Canada Day Celebration



- 12th year of Makin’ Waves
- Continued support and collaboration with community organizations
- ParticipACTION Community Challenge (June)
- In-kind support for Community Events and Festivals
- Review of Sports Fields Policies and Procedures
- Partnership with CBVRCE on Community Use of Schools Agreement for Recreation (CBRM) and Community Recreation (sport, arts, recreation groups, etc. Groups)
- Program Coordination across all districts for: Child and youth, adult and older adult, multi-sport programming, recreation in rural areas, arts, culture and creative events.

Full Time Equivalent Counts

Full Time Equivalent (FTE) Change Details		
Approved 2025/26 FTEs: 9	New Positions: 0	2026/27 FTEs: 9

Budget

RECREATION/ CULTURAL SERVICES	Approved Budget 2025-26	Requested Budget 2026-27	Budget Increase (Decrease)
5031 Program Revenue	\$30,000	\$30,000	\$ -
5034 Facility Rentals	7,500	7,500	-
TOTAL REVENUES	\$37,500	\$37,500	\$ -

RECREATION	Approved Budget 2025-26	Requested Budget 2026-27	Budget Increase (Decrease)
6000 Wages/Salaries	\$ 824,424	\$992,297	\$167,873
6010 Benefits	197,001	236,327	39,326
6011 Student Wages/Benefits	405,000	410,000	5,000



RECREATION	Approved Budget 2025-26	Requested Budget 2026-27	Budget Increase (Decrease)
6020 Training/Education	16,000	16,000	-
6030 Travel/Conferences	25,000	25,000	-
6040 Prof Mem/Dues/Fees	4,000	4,000	-
6050 Office Supplies	6,000	6,000	-
6060 Office Equipment	8,000	8,000	-
6080 Advertising	70,000	70,000	-
6110 Telephone/Fax	9,000	9,000	-
6120 Publ./Subscriptions	200	200	-
6130 Computer Hard/Software	7,000	7,000	-
7070 Bldg/Facility Rental	50,000	55,000	5,000
8000 Operational Mat/Supply	195,000	200,000	5,000
8025 Community Events	360,000	400,000	40,000
8150 Scholarships	20,000	20,500	500
8160 Municipal Grants - Events	356,562	356,562	-
8170 Municipal Grants – Other (Sustainability)	500,500	500,500	-
TOTAL EXPENDITURES	\$3,053,687	\$3,316,386	\$262,699

**Recreation budget requires an update for summer students.*





Service Area – Buildings & Facilities

Service	Outputs
<p>Facility Asset Renewal and State of Good Repair</p> <p>This service is responsible for the delivery of capital improvements, renovation and replacement of municipally owned facilities and buildings.</p>	<ul style="list-style-type: none"> • Asset renewal design (municipal buildings and facilities) • Project management of asset renewal projects • Building condition assessments • Accessibility Audits • Partnership with Efficiency NS for building and facility energy savings and greenhouse gas reduction
<p>Facilities Operations and Maintenance</p> <p>This service provides maintenance and operations services and project management expertise for municipally owned and leased buildings.</p>	<ul style="list-style-type: none"> • Preventive maintenance of municipal buildings including structural, heating, ventilation, electrical, fuel pumps and plumbing • Corrective maintenance of municipal buildings including structural, heating, ventilation, electrical, fuel pumps and plumbing • Safety equipment inspections • Asset and building inspections
<p>Facilities Contract Management</p> <p>This service encompasses the management of facility service contracts including but not limited to contracts for cleaning, parking lot snow and ice control, elevator service, pest control.</p>	<ul style="list-style-type: none"> • Coordination and Management of Municipal Facilities • Contracts including tendering, awards, amendments, compliance monitoring and evaluation





Service	Outputs
<p>Security and Access Control</p> <p>This service is responsible for the security planning and initiatives for all municipally owned and leased facilities and properties.</p>	<ul style="list-style-type: none"> • Preventative Security Requirements for safe and secure facilities. • Contracted security guard services • Closed Circuit Television footage review • Monitoring intrusion and panic alarms • Security policy and training programs • Threat and risk assessments • Security projects and installations • ID badges and Access Cards – Communications & Technology

2025/26 Activities

- Hosted major regional, national and international events
- IIHF World Women’s U18 Hockey Championship
- Celtic Colours International Festival
- CaperCon Festival
- Cape Breton Music Industry Cooperative (CB MIC) Hall of Fame Gala
- Cape Breton Eagles Hockey
- Numerous local Community Events, Concerts and Special Events.
- Completion of municipal building condition assessments and asset management plan
- Delivered over \$3 million in capital projects:
 - City Hall HVAC replacement
 - Generators for City Hall and Centre 200
 - County Arena upgrades
 - Police HQ server room fire suppression
 - Glace Bay Public Works HVAC
 - North Sydney Police HVAC
 - New Waterford Police HVAC
 - City Hall underground parking upgrades
 - Glace Bay Fire Generator
 - New Waterford Library access ramp
 - Police elevator modernization





- North Sydney Fire electrical upgrades and building repairs
- Park and street architectural lighting maintenance and upgrades

2026/27 Proposed Initiatives

- Host major events:
 - East Coast Music Awards
 - Cape Breton Music Industry Cooperative Hall of Fame Gala
 - CaperCon Festival
 - Cape Breton Eagles Hockey
 - Grand Slam of Curling National Event
 - Numerous Community Events, Concerts and Special Event
- Deliver \$2 million in capital projects
- Maintenance and operational upgrades to municipal buildings and facilities
- Accessibility audits on municipal buildings and facilities
- Energy management planning for municipal buildings and facilities

Full Time Equivalent Counts

Full Time Equivalent (FTE) Change Details		
Approved 2025/26 FTEs: 23	New Positions: 0	2026/27 FTEs: 23

Budget

FACILITIES/ ARENAS SERVICES	Approved Budget 2025-26	Requested Budget 2026-27	Budget Increase (Decrease)
4808 Advertising	\$40,000	\$40,000	\$ -
5001 Ice Rentals	1,115,000	1,115,000	-
5002 Public Skating	2,000	2,000	-
5004 Arena Rental	-	-	-
5005 Gym Rental	-	-	-
5006 Canteen Sales	864,500	864,500	-
5009 Major Events	-	-	-
5010 Other Revenue	80,500	80,500	-
5033 Program Equipment	28,500	28,500	-



BUDGET 2026/27

FACILITIES/ ARENAS SERVICES	Approved Budget 2025-26	Requested Budget 2026-27	Budget Increase (Decrease)
5034 Facility Rentals	470,000	470,000	-
TOTAL REVENUES	\$2,600,500	\$2,600,500	\$ -

FACILITIES/ ARENAS	Approved Budget 2025-26	Requested Budget 2026-27	Budget Increase (Decrease)
6000 Wages/Salaries	\$1,944,477	\$2,040,410	\$95,933
6010 Benefits	434,703	454,425	19,722
6020 Training	7,000	7,000	-
6030 Travel/Conferences	9,000	6,000	(3,000)
6040 Prof Mem/Dues & Fees	5,000	5,000	-
6050 Office Supplies	5,500	5,500	-
6060 Office Equipment	2,000	2,000	-
6080 Advertising	5,000	3,500	(1,500)
6100 Courier	-	-	-
6110 Telephone/Fax	32,250	42,000	9,750
6130 Computer Hardware	5,000	5,000	-
6140 Computer Software	2,500	9,000	6,500
6150 Meeting Expenses	3,000	3,000	-
7000 Heat	105,000	105,000	-
7010 Electrical	895,000	917,000	22,000
7020 Water	74,500	75,000	500
7030 Bldg/Facility Maint	125,000	160,000	35,000
7040 Bldg/Facility Repair	85,000	110,000	25,000
7080 Plant Maintenance	95,000	110,000	15,000
7110 Security	141,000	143,000	2,000
7510 Veh/Equip Repairs	22,500	19,500	(3,000)

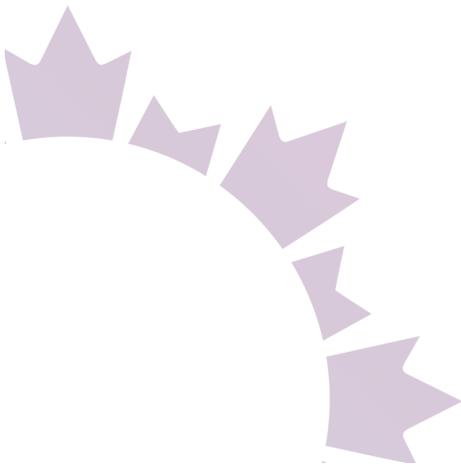


FACILITIES/ ARENAS	Approved Budget 2025-26	Requested Budget 2026-27	Budget Increase (Decrease)
7540 Veh/Equip Rental	-	-	-
8000 Operational Equipment	18,000	35,000	17,000
8010 Operational Mat/Supp	170,000	170,000	-
8040 Comm Equipment Lines	-	-	-
8050 Cost Of Sales	436,000	438,000	2,000
8090 Uniforms/Clothing	16,000	12,500	(3,500)
8100 Professional Service	-	-	-
8110 Contracts/Agreements	115,000	120,000	5,000
8165 Storm Recovery Cost	-	-	-
TOTAL EXPENDITURES	\$4,753,430	\$4,997,834	\$244,404

BUILDINGS & LIBRARIES	Approved Budget 2025-26	Requested Budget 2026-27	Budget Increase (Decrease)
6000 Wages/Salaries	\$1,665,658	\$1,764,239	\$98,581
6010 Benefits	412,163	433,331	21,168
6020 Training/Education	10,000	10,000	-
6030 Travel/Conferences	10,000	10,000	-
6040 Prof Mem/Dues & Fees	-	-	-
6050 Office Supplies	1,000	1,000	-
6060 Office Equipment	4,000	4,000	-
6110 Telephone/Fax	13,000	18,000	5,000
6130 Computer Hardware	3,000	3,000	-
6140 Computer Software	6,500	6,500	-
6150 Meeting Expense	250	250	-
7000 Heat	130,000	130,000	-
7010 Electrical	589,210	589,210	-



7020 Water	56,575	56,575	-
7030 Bldg/Facility Maint	42,500	42,500	-
7040 Bldg/Facility Repair	-	-	-
7060 Bldg/Facility Renov	100,000	100,000	-
7070 Bldg/Facility Rental	230,000	230,000	-
7080 Plant Maintenance	15,000	15,000	-
7100 Maint. Tools/Equip	3,500	6,000	2,500
7110 Security	57,500	57,500	-
7120 Property Taxes	28,000	28,000	-
7540 Veh/Equip Rental	7,000	7,000	-
8000 Operational Equip	2,500	2,500	-
8010 Operational Mat/Supp	121,350	144,350	23,000
8020 Maintenance Equip	2,000	2,000	-
8040 Comm Equip Lines (GPS)	4,400	4,400	-
8090 Uniforms/Clothing	8,000	8,000	-
8100 Professional Service	100,000	122,000	22,000
8110 Contracts/Agreements	253,700	299,700	46,000
8120 Leases	-	-	-
8130 Licenses/Permits	1,000	1,000	-
8150 Grants/Subs to Org	60,000	60,000	-
8165 Storm Recovery Cost	-	-	-
TOTAL EXPENDITURES	\$3,937,806	\$4,156,055	\$218,249





Public Works 2026/27 Department Plan

Overview

Public Works (PW) advances Council Priorities by delivering essential municipal services that keep the municipality safe, accessible and inclusive. The department maintains and manages critical infrastructure and services that enable the community to function effectively and meet the needs of residents and visitors.

Public Works operates in three divisions (East, Central and North) and out of five work centers.

Public Works manages Solid Waste including waste collection, processing, education and enforcement to encourage waste diversion and responsible disposal. It manages and collects municipal solid waste, recyclables and organics and operates transfer facilities and a construction and demolition landfill for both residential and commercial sectors. Solid Waste promotes environmental stewardship and compliance with municipal by-laws.

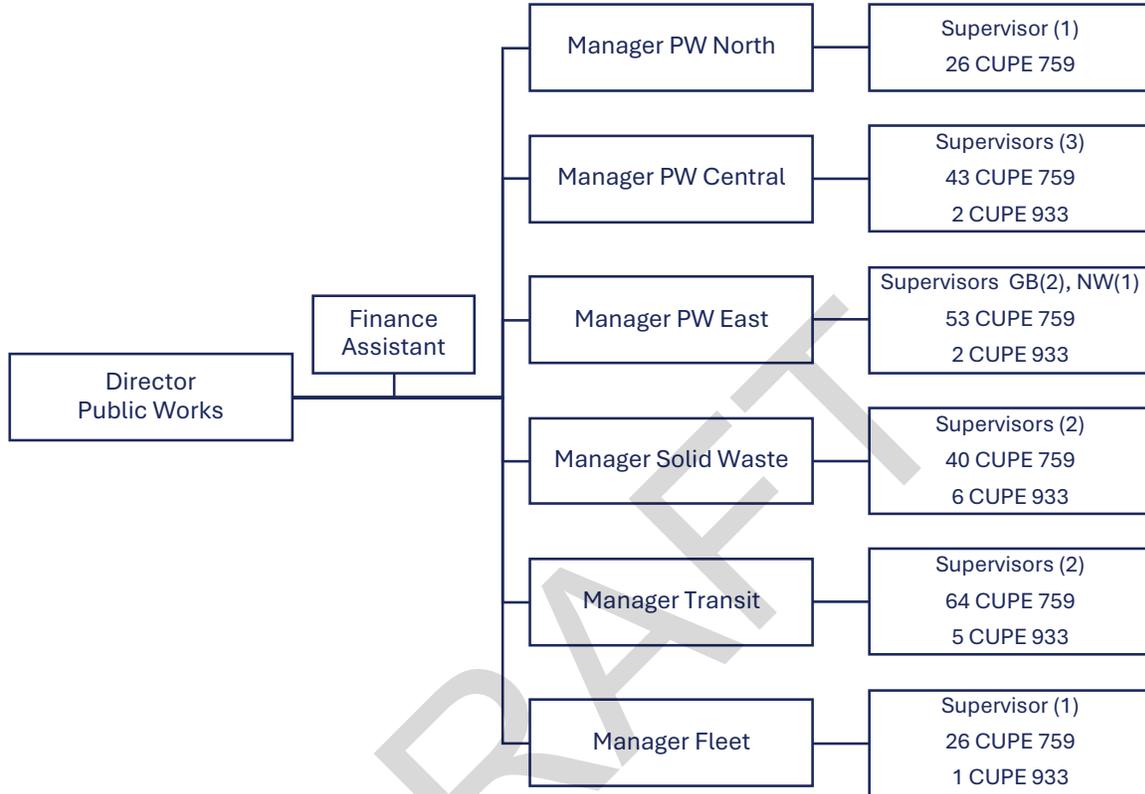
The department also supports safe and efficient mobility by managing traffic flow, signals, signage, pavement markings and curbside space, ensuring the transportation network meets the needs of all users.

Public Works oversees fleet management, maintaining and renewing more than 540 vehicles and equipment assets, ensuring reliable and safe support for frontline and operational services. Fleet management supports all departments and is committed to supporting administrative priorities through the purchase, maintenance and disposal of fleet and equipment assets. Fleet management is also responsible for the lifecycle management of vehicles and equipment and is involved in purchasing vehicles and equipment for a diverse fleet that includes fire vehicles, police vehicles, and municipal vehicles and equipment such as plow and blade attachments. Strong collaboration with departments is key to ensuring the appropriate asset acquisition and deployment.

The department also encompasses CBRM Transit and Access-A-Bus, meeting Council priorities by operating a transit system including 21 conventional busses, and 9 Access-A-Bus vehicles offering reliable transportation across the municipality. Access-A-Bus delivers specialized, demand-based, door-to-door transit for individuals who cannot use conventional transit, have accessibility needs, and who are registered as eligible riders.



2026/27 Department Structure



Service Area – Public Works

Service	Outputs
<p>Director</p> <p>Oversight and Administration of solid waste, public works, fleet, and transit.</p>	





Service	Outputs
<p>Water Distribution System</p> <p>This service maintains the CBRM water distribution system.</p>	<ul style="list-style-type: none"> • 28,700 Services • 800 kms of pipe • 2900 hydrants • Repair of water mains and service breaks • Water main flushing • Leak detection • Installation of new services • Hydrant inspection and repair • Preventative maintenance
<p>Sewer Collection System</p> <p>This service maintains the sewer collection system including sanitary and storm water systems. Ditching, culverts and storm water runoff.</p>	<ul style="list-style-type: none"> • 39,250 Services • Manholes and Catch basins • Repair and maintenance of sanitary and storm piping • Installation of new services • Cleaning of catch basins and maintenance of manholes, covers and frames • Video Inspection of sewer mains • Flood control during extreme events
<p>Emergency Response</p> <p>This service includes restoration activities in the right of way within the CBRM services boundary in response to impacts from extreme weather events such as hurricanes, wildfires, flooding and significant winter events.</p>	<ul style="list-style-type: none"> • Major weather event brush and tree cleanup • Transportation routes opening after major weather events on a priority basis (arterials, major collectors, minor collectors, local roads)





Service	Outputs
<p>Street Maintenance</p> <p>This service is responsible for the maintenance of streets to ensure safety and cleanliness including but not limited to asphalt repairs and street sweeping within the CBRM services boundary.</p>	<ul style="list-style-type: none"> • Day-to-day street maintenance and repair • Ditching and road drainage • Rehabilitation of roads for installation of new services • Line painting of roads and crosswalks • Trees, maintenance and removal • Maintenance of unlisted roads • Street cleaning
<p>Sidewalk Maintenance</p> <p>This service is responsible for the maintenance of sidewalks to ensure safety and cleanliness within the CBRM services boundary.</p>	<ul style="list-style-type: none"> • 365 kms of sidewalk • Sidewalk maintenance and repair
<p>Winter Operations</p> <p>This service includes winter maintenance activities for municipal sidewalks, walkways and streets to ensure priorities of the Winter Operations Strategy are met.</p>	<ul style="list-style-type: none"> • Road winter maintenance • Sidewalks and walkways winter maintenance • Roadway salting and plowing • Sidewalk clearing and salting • Snow clearing and removal
<p>Pavement Markings</p>	<ul style="list-style-type: none"> • Pavement markings installation and maintenance
<p>Road Safety</p> <p>This service is responsible for the management and safe operation of the roadway network.</p>	<ul style="list-style-type: none"> • Traffic calming (with Police)
<p>Sign Manufacturing</p>	<ul style="list-style-type: none"> • Manufactured signs • Special event signs



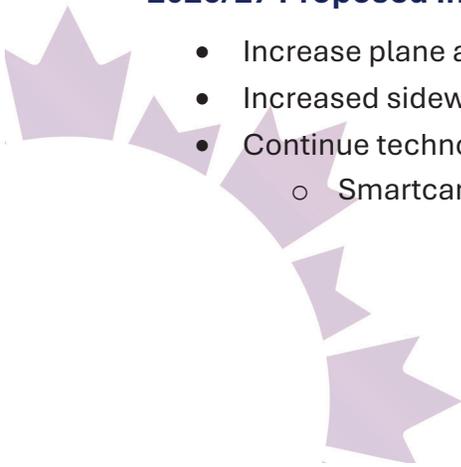
Service	Outputs
<p>Through contracted services, this service is responsible for sign manufacturing including traffic signs, parks signs, community signs and banners.</p>	
<p>Traffic Signals Installation and Maintenance</p> <p>This service is responsible for the municipally owned installation and maintenance of traffic signals.</p>	<ul style="list-style-type: none"> • Street light installation and maintenance • Pedestrian crosswalk signals

2025/26 Activities

- Sidewalk Improvements: Targeted investments to repair and expand sidewalk infrastructure, improving pedestrian safety, accessibility, and connectivity across the municipality.
- Dedicated sidewalk enhancement to support accessibility, safety, and ceremonial use during Remembrance Day and other commemorative events.
- Expanded asphalt resurfacing program (20% plane and pave) to address deteriorating road conditions, extend asset life, and reduce long-term maintenance costs.
- New and Expanded Salt Storage to support winter operations by increasing salt storage capacity, reducing material loss and environmental impact, and ensuring reliable supply during severe weather events.
- New Fuel System Training and Workforce Enhancements at All Sites to support the safe and efficient operation of upgraded fuel systems through staff training and workforce enhancements, strengthening compliance, reliability, and operational resilience across Public Works facilities.

2026/27 Proposed Initiatives

- Increase plane and pave operations
- Increased sidewalk repairs
- Continue technology improvements for cost efficiencies
 - Smartcards for Transit – Targeting 80% elimination of cash fares





- Working with the Technology Department to increase savings in GPS and communications software/hardware

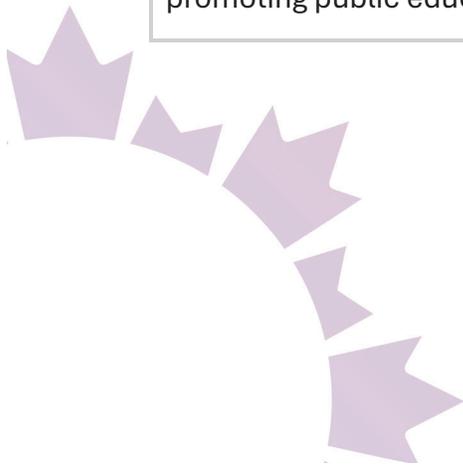
Full Time Equivalent Counts

Management changes reduce **one** Manager FTE.

Full Time Equivalent (FTE) Change Details		
Approved 2025/26 FTEs: 139	New Positions: 0	2026/27 FTEs: 138

Service Area – Solid Waste

Service	Outputs
<p>Collection Services</p> <p>This service provides residential, apartment and condominium collection of garbage, recycling and organics.</p>	<ul style="list-style-type: none"> • Green Cart Request • Garbage, recycling and organics collection
<p>Transfer Services</p> <p>Transfer of waste streams to landfill.</p>	<ul style="list-style-type: none"> • Municipal waste transfer • Transfer of organics
<p>Education Services</p> <p>This service includes delivering solid waste collection information and diversion education to individuals, schools, businesses and institutions, as well as promoting public education campaigns.</p>	<ul style="list-style-type: none"> • Education of Solid Waste services, best practices, etc. • Community clean up support (kits supply and waste collection)





Service	Outputs
<p>Enforcement Services</p> <p>This service includes delivering compliance related to Solid Waste by-laws such as industrial, commercial and institutional waste receptacle requirements, illegal dumping, litter and flyers.</p>	<ul style="list-style-type: none"> • Solid waste compliance investigations • Illegal dumping and littering enforcement • CBRPS assigned officer for illegal dumping enforcement
<p>SPAR Road Landfill Site Management</p> <p>This service consists of operation and monitoring of a fully compliant construction and demolition landfill.</p>	<ul style="list-style-type: none"> • Landfill operation and management • Materials management for wood and metals • Transportation of organics and materials
<p>Heavy Garbage Collection/Bulk Items Collection</p> <p>This service consists of the operation of a yearly mobile events for residential heavy garbage disposal and call-to-haul service.</p>	<ul style="list-style-type: none"> • Residential household waste management and disposal

2025/26 Activities

- **Call to Haul Program** – Provides residents with scheduled bulk waste collection services, improving diversion outcomes and reducing illegal dumping.
- **Renewed Contracts – Guysborough** – Reflects updated inter-municipal service agreements to ensure continuity, cost control, and compliance with evolving service requirements.
- **Closure of Compost Plant** – Addresses operational, regulatory, and cost considerations through the planned closure of the compost facility, with material management transitioned to alternative solutions.
- **Sale of the Recycling Building** – Disposition of a surplus municipal asset to reduce maintenance liabilities and support more efficient waste diversion service delivery.





2026/27 Proposed Initiatives

- **Application of Residential Tipping Fees at the Landfill** – Introduces residential tipping fees to help offset site costs, reducing reliance on capital funding.
- **Planning for Solid Waste Legacy Expenditures** – Advances long-term financial planning for historical and future solid waste liabilities to support sustainability, compliance, and fiscal stability.
- **Increased Resources for Solid Waste Education and Enforcement** – Strengthens public education and enforcement capacity to improve compliance, diversion outcomes, and proper waste management practices.
- **Increased Contracted Trucking of Compost and Municipal Solid Waste to Guysborough** – Addresses service continuity and processing requirements through expanded contracted hauling following changes in local waste processing capacity.

Full Time Equivalent Counts

Full Time Equivalent (FTE) Change Details		
Approved 2025/26 FTEs: 49	New Positions: 0	2026/27 FTEs: 49

Service Area – Transit

Service	Outputs
<p>Operating Conventional Transit Routes</p> <p>This service provides fixed-route conventional transit.</p>	<ul style="list-style-type: none"> • Conventional Transit service operation • Special event transit support • Emergency management transit support
<p>Capital and Long-term Service Planning</p> <p>This service is responsible for the strategic and capital planning for Cape Breton Transit as well as for acquiring and/ or construction of new assets including vehicles, buildings and land. This service is</p>	<ul style="list-style-type: none"> • Transit funding opportunities - investigation and application Long-term Transit service and • infrastructure planning • Transit infrastructure • Recapitalization and enhancements • Transit capital project management



Service	Outputs
<p>also responsible for implementation of new transit service.</p>	
<p>Transit Planning and Scheduling</p> <p>This service is responsible for planning short, medium and long-term service changes and strategies and creating all Bus Operator schedules.</p>	<ul style="list-style-type: none"> • Transit scheduling and optimization • Create and administer conventional operator work schedule
<p>Bus Fleet Planning, Acquisition and Disposal</p> <p>This service is responsible for strategic and tactical bus fleet planning, related analysis and reporting, supporting bus procurement, readying buses for service once they arrive and preparing buses for disposal when they are no longer suitable for use by the municipality.</p>	<ul style="list-style-type: none"> • Transit fleet asset management and capital planning • Transit fleet data analysis and reporting
<p>Conventional Service Maintenance</p> <p>This service is responsible for the servicing and cleaning of Cape Breton Transit conventional buses and providing maintenance and repair to keep buses in good running order, compliant with legislation and fit for use.</p>	<ul style="list-style-type: none"> • Corrective maintenance and repair of conventional bus and equipment • Conventional bus inspections and preventative maintenance • Conventional bus cleaning
<p>Access-A-Bus Service Maintenance</p> <p>Responsible for maintaining and repairing paratransit vehicles to keep them in good running order, compliant with legislation and fit for use.</p>	<ul style="list-style-type: none"> • Access-A-Bus unplanned vehicle maintenance • Access-A-Bus vehicle inspections and preventative maintenance
<p>Bus Stops and Shelters</p>	<ul style="list-style-type: none"> • Bus stop maintenance



Service	Outputs
Responsible for maintaining the condition of existing bus stops, identifying need for new bus stops and making improvements for accessibility and installing bus stop amenities such as benches and shelters	<ul style="list-style-type: none"> • Maintenance of shelters including winter maintenance
<p>Access-A-Bus Service</p> <p>This service delivers services for persons who are unable to use the conventional transit system.</p>	<ul style="list-style-type: none"> • Access-A-Bus service operation • Access-A-bus registration and scheduling • Create and administer Access-A-Bus Operator work schedule
<p>Technology Support</p> <p>This service is responsible for providing support related to administration and technology.</p>	

2025/26 Activities

- **Low Income Bus Pass Program** – Support for affordable mobility for eligible residents, improving access to employment, education, healthcare, and essential services.
- **Smart Card Bus Pass** – Advanced fare modernization through secure, reloadable smart card technology, improving customer convenience, fare collection accuracy, and administrative efficiency.
- **Technology Improvements – TripSpark** – Ongoing enhancements to the transit management system to improve scheduling, real-time information, data analytics, and service reliability for both customers and operations.
- **Access-A-Bus Branding and Policy** – Established clear, consistent branding and updated policy direction to improve public understanding, service clarity, and equitable access to specialized transit services.





2026/27 Proposed Initiatives

- **Technology Improvements for Cost Efficiencies** – Continues the use of technology solutions to streamline operations, reduce manual processes, and achieve operational and administrative cost efficiencies across departments.
- **Smart Cards for Transit (Targeting 80% Elimination of Cash Fares)** – Advances transit fare modernization to improve customer convenience, reduce cash handling risks, and increase fare collection efficiency and accuracy.
- **Transit Technology Savings (GPS, Communications, and Scheduling Software)** – Works collaboratively with the Technology Department to identify cost savings and operational improvements within GPS, communications, and transit scheduling systems.
- **Transportation Committee and Tax Policy Review** – Supports engagement with Council on tax change policies and the proposed Transportation Committee to align service planning, funding strategies, and policy direction.
- **Partnership Opportunities with Non-Profit Organizations** – Examines opportunities to deliver or enhance services in collaboration with non-profit organizations, such as United Way, to maximize program effectiveness and access to external funding.
- **Access-A-Bus Services** – Reviews options to expand service capacity and coverage in response to growing demand, while maintaining reliability, accessibility, and fiscal sustainability

Full Time Equivalent Counts

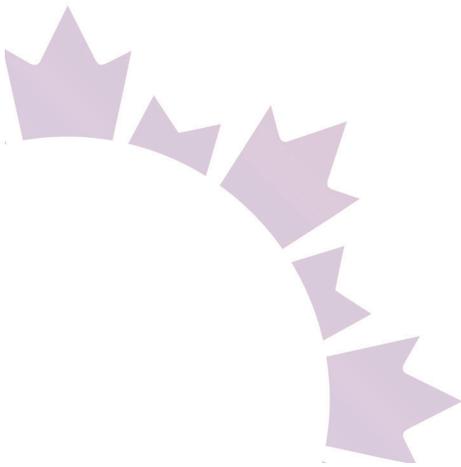
Full Time Equivalent (FTE) Change Details		
Approved 2025/26 FTEs: 72	New Positions: 0	2026/27 FTEs: 72

Service Areas – Fleet

Service	Outputs
<p>Fleet Assets Acquisition and Disposal</p> <p>This service is responsible for the procurement of fleet assets and equipment including the appropriate</p>	<ul style="list-style-type: none"> • Fleet asset acquisition • Fleet asset disposal



Service	Outputs
<p>disposal of assets when they are no longer suitable for use by the municipality.</p>	
<p>Fleet Maintenance and Repairs</p> <p>This service provides maintenance and repair to maintain Corporate Fleet vehicles (excluding Cape Breton Transit buses). Garages are equipped and staffed for maintenance, welding, fabrication, testing, motor vehicle inspections, body repairs and small engine repairs. The diverse assets maintained by this team range from fire trucks to passenger cars and street sweepers to ride-on lawn mowers.</p>	<ul style="list-style-type: none"> • Preventative maintenance of municipal fleet • Unplanned maintenance of municipal fleet
<p>Fleet Planning and Optimization</p> <p>This service is responsible for fleet lifecycle planning, analysis and reporting. This includes improving fleet data to support evidence-based decision-making, the ability to anticipate trends, making projections with a higher level of accuracy and assisting with fleet rationalization and optimization.</p>	<ul style="list-style-type: none"> • Fleet Asset Planning





Service	Outputs
<p>Fleet Regulatory Compliance</p> <p>This service provides risk management by ensuring Corporate Fleet and clients are aware of the legislative requirements under the National Safety Code and Nova Scotia Motor Vehicle Act as necessary in the operation of garages, vehicles and equipment, operator compliance and maintenance of the fleet assets.</p>	<ul style="list-style-type: none"> • Mechanic license recertification monitoring • Motor Vehicle Inspections • Facility Motor Vehicle Safety

2025/26 Activities

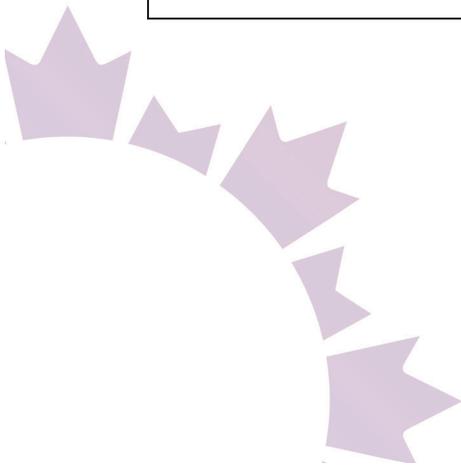
- **Fleet Enhancements** – Invests in targeted fleet upgrades and lifecycle improvements to enhance reliability, reduce downtime, and ensure consistent service delivery across municipal operations.

2026/27 Proposed Initiatives

- **Leased Equipment (Operating vs. Capital)** – Further investigates the use of leased equipment through operating budgets to improve flexibility, reduce upfront capital costs, and better align expenses with asset lifecycle and utilization.
- **Enterprise-Wide Fleet Asset Management Plan** – Develops a coordinated, corporate approach to fleet planning, lifecycle management, and replacement to improve reliability, cost control, and long-term service sustainability.

Full Time Equivalent Counts

Full Time Equivalent (FTE) Change Details		
Approved 2025/26 FTEs: 29	New Positions: 0	2026/27 FTEs: 29





Budget

PUBLIC WORKS REVENUE	Approved Budget 2025-26	Requested Budget 2026-27	Budget Increase (Decrease)
4801 Cash Fares	\$560,000	\$814,361	\$254,361
4803 Sydney Student Fare	194,000	248,232	54,232
4805 CBU/ Monthly Pass	800,000	414,414	(385,586)
4807 Tickets	370,000	330,000	(40,000)
4808 Advertising Revenue	40,000	40,000	-
4809 Access-A-Bus	50,000	71,463	21,463
4810 Charters	-	-	-
4811 School Board Subs.	-	-	-
4812 Other Transit Rev.	1,600,000	1,000,000	(600,000)
Transit Services	\$3,614,000	\$2,918,470	(695,530)
4838 RRFB-Div. Credit	1,125,000	375,000	(750,000)
4838 EPR Revenues		2,400,000	2,400,000
4849 Tipping Fees	3,000,000	2,835,600	(164,400)
4838 New Residential Tipping Fees		400,000	400,000
Solid Waste	\$4,125,000	\$6,010,600	\$1,885,600
4845 Water Utility Fee	5,254,582	5,359,674	105,092
Water Utility	\$5,254,582	\$5,359,674	\$105,092
TOTAL PW REVENUE	\$12,993,582	\$14,288,774	\$1,295,162



PUBLIC WORKS	Approved Budget 2025-26	Requested Budget 2026-27	Budget Increase (Decrease)
6000 Wages/Salaries	\$18,841,336	\$20,707,707	\$1,866,371
6010 Benefits	4,931,071	4,658,840	(272,231)
6011 Misc. Benefits	122,500	155,250	32,750
6020 Training/Education	100,100	101,600	1,500
6030 Travel/Conferences	101,300	78,800	(22,500)
6040 Prof Mem/Dues and Fees	10,300	5,300	(5,000)
6050 Office Supplies	32,000	32,000	-
6060 Office Equipment	24,250	24,250	-
6070 Photocopy Supplies	1,000	1,000	-
6080 Advertising	58,500	58,500	-
6090 Postage	-	-	-
6100 Courier	3,250	8,500	5,250
6110 Telephone/Fax	125,000	125,000	-
6120 Publ./Subscriptions	950	950	-
6130 Computer Hardware	58,750	61,250	2,500
6140 Computer Software	211,351	119,500	(91,851)
6150 Meeting Expenses	4,500	4,500	-
6160 Liability Insurance	100,000	100,000	-
6170 Promotion	-	-	-
6180 Cost Recovery	(200,000)	(200,000)	-
7000 Heat	100,000	100,000	-
7010 Electrical	325,000	325,000	-



PUBLIC WORKS	Approved Budget 2025-26	Requested Budget 2026-27	Budget Increase (Decrease)
7020 Water	23,720	23,720	-
7030 Bldg/Facility Maint	31,500	31,500	-
7040 Bldg/Facility Repair	108,000	108,000	-
7050 Bldg/Facility Ins	-	-	-
7060 Bldg/Facility Renov	-	-	-
7070 Bldg/Facility Rental	-	-	-
7080 Plant Maintenance	-	-	-
7090 Plant Repairs	-	-	-
7100 Maint. Tools/Equip	-	-	-
7110 Security	360,000	460,000	100,000
7120 Property Taxes	38,252	38,702	450
7130 Demolition	-	-	-
7500 Veh/Equip Maint.	-	-	-
7505 Gasoline And Diesel	3,379,000	3,200,000	(179,000)
7510 Veh/Equip Repairs	3,644,000	3,644,000	0
7520 Veh/Equip Insurance	-	-	-
7530 Veh/Equip Replacemnt	-	-	-
7540 Veh/Equip Rental	75,000	75,000	0
7550 Veh/Equip Towing	70,000	70,000	0
7560 Veh/Equip Gen Suppl	5,000	0	(5,000)
7570 Veh/Equip Tools	20,000	20,000	0
8000 Operational Equip	335,000	435,000	100,000



PUBLIC WORKS	Approved Budget 2025-26	Requested Budget 2026-27	Budget Increase (Decrease)
8010 Operational Mat/Supp	3,749,838	4,031,403	281,565
8020 Maintenance Equip	-	-	-
8030 Maintenance Mat/Supp	-	-	-
8040 Comm Equipment Lines	192,000	192,000	-
8080 Street Lights	2,637,500	2,663,875	26,375
8090 Uniforms/Clothing	107,480	117,480	10,000
8100 Professional Service	320,000	390,000	70,000
8110 Contracts/ Agreements	18,924,726	18,149,464	(775,262)
8120 Leases	771,860	1,798,062	1,026,202
8130 Licenses/Permits	130,000	130,000	-
8135 Regulatory Fees	-	-	-
8140 Easements/Row Costs	115,000	115,000	0
8165 Storm Costs	-	-	-
TOTAL EXPENDITURES	\$59,989,034	\$62,161,153	\$2,172,124



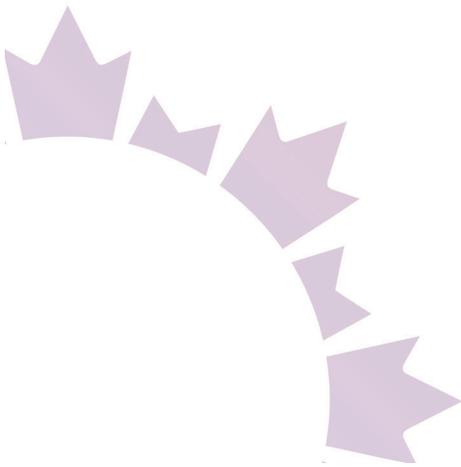
Water & Wastewater 2026/27 Department Plan

Overview

Water & Wastewater Services are responsible for the operation, maintenance, and regulatory compliance of the municipality's drinking water and wastewater systems. This includes the treatment and distribution of potable water, the collection, conveyance, and treatment of wastewater, and the protection of public health, environmental quality, and receiving waters.

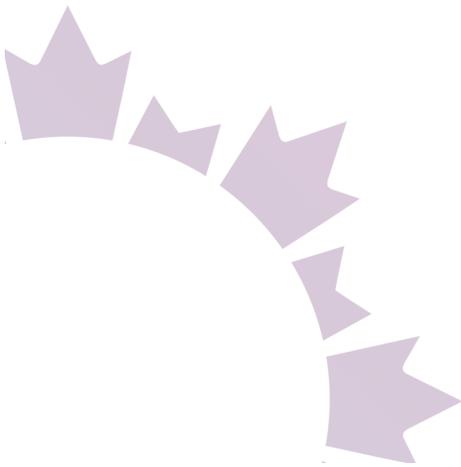
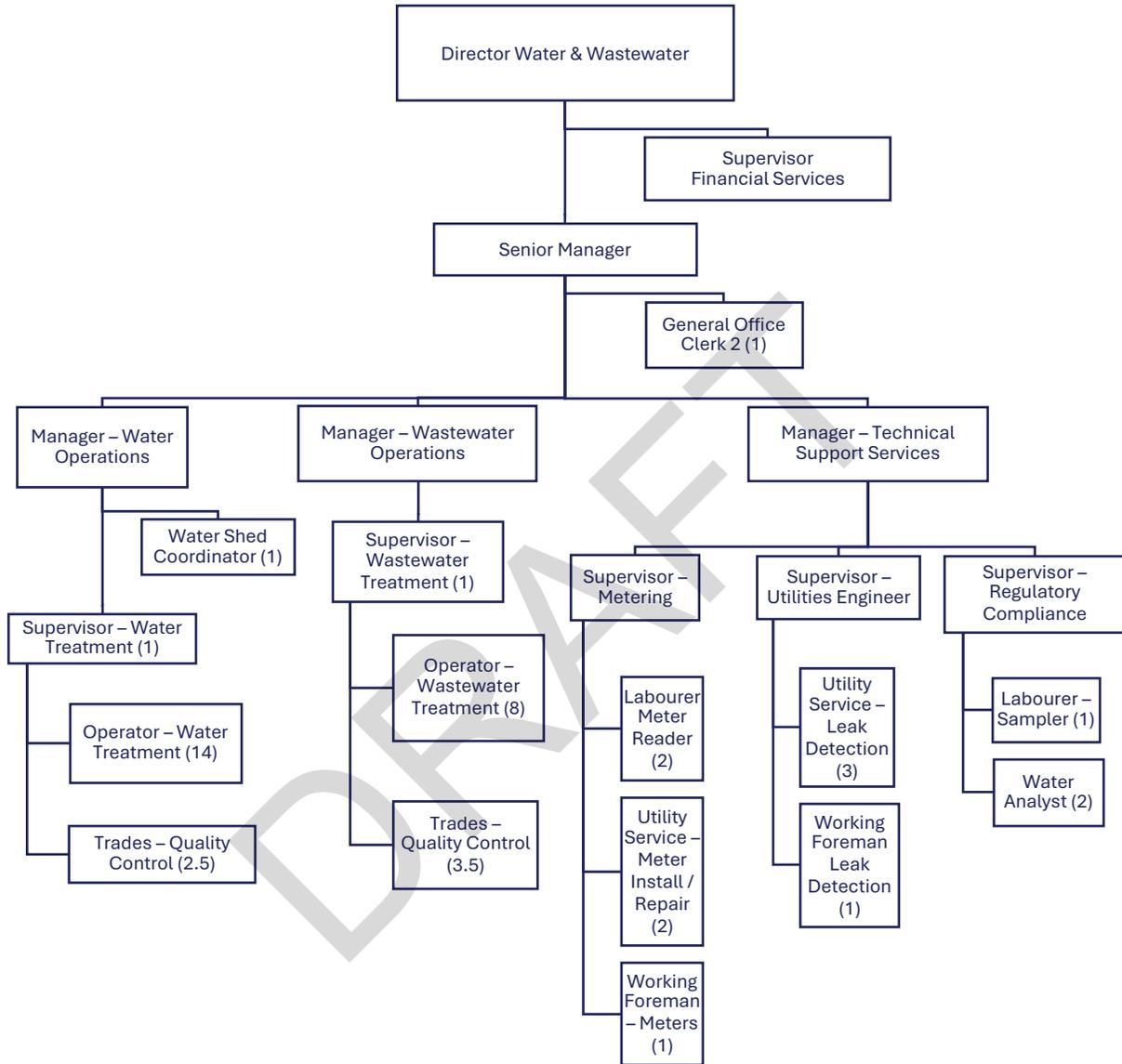
The service ensures compliance with all applicable legislation, permits, and standards. It maintains system reliability and emergency preparedness, supports asset management and long-term infrastructure planning, and delivers services in a manner that is sustainable, resilient, and cost-effective for ratepayers.

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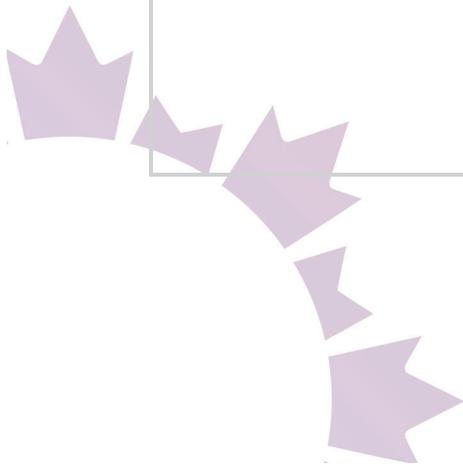
2026/27 Proposed Department Structure





Service Area - Water

Service	Outputs
<p>Water Supply & Treatment</p> <p>Provides the treatment and supply of safe, potable drinking water in compliance with applicable regulatory standards.</p>	<ul style="list-style-type: none"> • Operation of water treatment facilities • Drinking water treatment and disinfection • Water quality monitoring, sampling, and testing • Regulatory compliance and reporting • Emergency response to water quality incidents
<p>Water Distribution System</p> <p>Operates and maintains the municipal water distribution network to ensure reliable delivery of potable water to customers.</p>	<ul style="list-style-type: none"> • Operation and maintenance of water mains, valves, and hydrants • System pressure management and monitoring • Leak detection and water loss management • Service connections and system repairs • Fire protection water supply support
<p>Water Quality & Regulatory Compliance</p> <p>Ensures drinking water systems meet provincial and federal legislative, regulatory, and reporting requirements.</p>	<ul style="list-style-type: none"> • Drinking water compliance monitoring and reporting • Coordination with regulatory authorities • Support for inspections, audits, and investigations • Public notifications related to water quality advisories





Service	Outputs
<p>Water Asset Management & System Planning</p> <p>Supports the long-term sustainability of water infrastructure through lifecycle planning and system assessment.</p>	<ul style="list-style-type: none"> • Asset condition assessments • Long-term renewal and capital planning • Lifecycle analysis and risk prioritization • Input to capital budgeting and investment decisions

2025/26 Activities

The Water Utility made significant progress during the 2025/26 fiscal year advancing strategic initiatives and delivering key infrastructure projects that support reliable service, regulatory compliance, and long-term sustainability of the municipal water system.

Strategic Initiatives Completed (2025/26)

- Water Treatment Plant Operations Manuals**

Completed standardized operations manuals for all municipal water treatment plants to improve operational consistency, regulatory compliance, and knowledge transfer among operators.
- Source Water Protection Plans**

Updated and submitted Source Water Protection Plans to the Province (NSECC) to strengthen protection measures for municipal drinking water supplies.
- Cross-Connection Control Program Development**

Advanced development of a municipal cross-connection control program, including establishment of a framework to protect the drinking water system from contamination risks associated with backflow.
- NSRAB Capital Approval Templates and Communications**

Established standardized templates and documentation to support capital project submissions to the Nova Scotia Utility and Review Board, improving transparency and regulatory efficiency.



- **Water Cost Recovery Improvements**

Improved cost recovery for water service turn-on/off activities by implementing a standardized, cross-departmental process managed through Cityworks, enhancing tracking, coordination, and revenue capture.

- **Water System Master Planning**

Significant progress was made on the Sydney and Louisbourg Water System Master Plans, which will guide long-term infrastructure investment and system improvements.

2025/26 Infrastructure Project Highlights

- \$7.5 million invested in water infrastructure
- 1.6 km of water mains replaced
- 1 new production well constructed
- Major treatment upgrades completed
- Strategic watershed lands protected

2026/27 Proposed Initiatives

In 2026/27, the Water Utility will continue advancing strategic initiatives and infrastructure investments that support reliable service delivery, improved operational oversight, and long-term sustainability of the municipal water system.

Strategic Initiatives (2026/27)

- **Water Utility Financial and Policy Framework Development**

Advance development of policies related to financial oversight, capital planning, and cost allocation to improve transparency, strengthen decision-making, and support regulatory readiness.

- **Cityworks Asset Management and Work Order Implementation**

Expand implementation of the Cityworks asset management system, integrated with the municipal GIS database, to improve tracking of maintenance activities, asset condition, and long-term infrastructure planning.

- **AFNWA Service Agreement – Membertou**

Develop a service agreement with the Atlantic First Nations Water Authority to formalize the provision of water utility services and strengthen collaboration.



- Residential Water Meter Program Development**
 Develop a structured residential water meter replacement program to address end-of-life meters, evaluate emerging metering technologies, and assess opportunities for integration with existing financial and billing systems.
- Water Utility Rate Study (2027–2030)**
 Undertake a comprehensive review of projected operating costs, capital requirements, and revenues to support development of a recommended water rate structure for submission to the Nova Scotia Regulatory and Appeals Board.

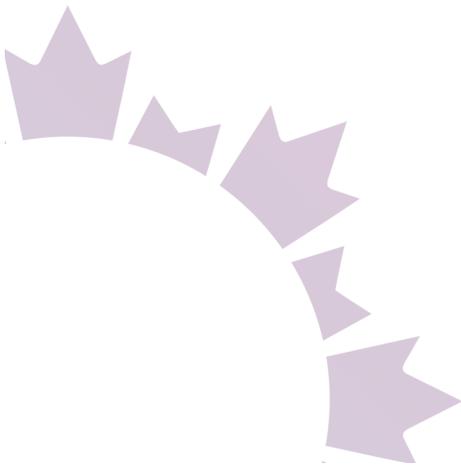
2026/27 Infrastructure Investment Highlights

- Approximately \$9.8 million in planned water infrastructure investment
- Expansion of treatment capacity at the Sydney Water Treatment Plant
- Continued renewal of aging water distribution infrastructure
- Implementation of pressure management improvements in the Glace Bay system to reduce watermain breaks and extend infrastructure life
- Replacement and renewal of critical groundwater supply infrastructure in the Sydney Wellfield
- Dam safety and water storage planning to support long-term water supply reliability

Planned infrastructure investments for 2026/27 focus on treatment capacity improvements, renewal of aging distribution infrastructure, pressure management upgrades, and design work supporting future water supply and storage projects identified through system master planning.

Full Time Equivalent Counts

Full Time Equivalent (FTE) Change Details		
Approved 2025/26 FTEs: 45	New Positions: 0	2026/27 FTEs: 45





Budget

WATER OPERATING BUDGET	2024-25		2025-26	2026-27
	Budget	Actual	Budget	Budget
Operating Revenue				
Metered	19,976,534	20,577,522	20,816,295	20,577,522
Flat Rate	-			
Public Fire Protection	7,076,391	7,076,391	7,079,957	7,076,391
Sprinkler Service	61,000		61,000	
Sales to Other Utilities	-			
Interest on Overdue Accounts	350,000	772,142	350,000	772,142
Other Operating Revenue	5,000	6,684	5,000	6,684
TOTAL OPERATING REVENUE	27,468,925	28,432,739	28,312,252	28,432,739
Operating Expenditures				
Source of Supply	570,277	505,539	587,386	605,007
Power and Pumping	2,103,301	1,940,905	2,094,946	2,157,794
Water Treatment	5,204,401	6,007,540	5,514,777	5,680,220
Transmission and Distribution	5,211,763	5,427,581	5,368,351	5,529,402
Administration and General	4,077,551	3,816,355	4,199,877	4,325,873
Depreciation	4,076,040	3,548,187	4,235,865	4,405,300
Taxes	2,081,826	1,884,710	2,102,645	2,123,671
Other Operating Expenditures	-	-	-	-
TOTAL OPERATING EXPENDITURES	23,325,159	23,130,817	24,103,846	24,827,267
NET OPERATING REVENUE	4,143,766	5,301,923	4,208,406	3,605,472
Non Operating Revenue				
Grants from Province of NS	-	-	-	-
Amortization of Deferred Capital contribution		298,503	-	-
Disaster recovery	-	-	-	-



WATER OPERATING BUDGET	2024-25		2025-26	2026-27
	Budget	Actual	Budget	Budget
Repayment of Principal on Capital Debt	-	-	-	-
NON OPERATING REVENUE	-	298,503	-	-
Non-Operating Expenditures				
Debt Charges -Principal	2,949,454	2,764,500	2,954,846	2,954,846
Debt Charges - Interest on debentures	844,312	485,953	703,001	644,794
New Debt -Principal			88,350	88,350
New Debt -Interest			195,000	195,000
New Debt -Principal				88,350
New Debt -Interest				195,000
New Debt -Principal				
New Debt -Interest				
Amortization of Debt Discount	-	20,438		-
Short Term Interest Charges (Bank Fees/Charges)	150,000	28,929	150,000	150,000
Appropriations	-	-	-	-
Capital Expenditure Out of Operations	3,365,376	150,000	200,000	200,000
Earnings	-	-	-	-
TOTAL NON-OPERATING EXPENDITURES	7,309,142	3,449,820	4,291,197	4,516,340
EXCESS OF REVENUE OVER EXPENDITURE	(3,165,376)	2,150,606	(82,791)	(910,868)
SURPLUS (DEFICIT), BEGINNING OF YEAR	5,393,770	5,128,294	7,278,900	7,196,108
SURPLUS (DEFICIT), END OF YEAR	2,228,394	7,278,900	7,196,108	6,285,240



Service Area - Wastewater

Service	Outputs
<p>Wastewater Treatment</p> <p>Treats municipal wastewater to meet environmental and regulatory standards prior to discharge.</p>	<ul style="list-style-type: none"> • Wastewater treatment plant operations • Effluent monitoring, sampling, and testing • Biosolids handling and disposal • Regulatory compliance and environmental reporting • Process control and optimization
<p>Wastewater Environmental & Regulatory Compliance</p> <p>Ensures wastewater systems comply with environmental legislation, permits, and discharge requirements.</p>	<ul style="list-style-type: none"> • Environmental compliance monitoring and reporting • Permit administration and approvals • Coordination with environmental regulators • Support for audits, inspections, and investigations
<p>Wastewater Collection (with Public Works)</p> <p>This service is responsible for the operation, maintenance, and reliability of the municipal wastewater collection system, ensuring the safe conveyance of wastewater from homes and businesses to treatment facilities while protecting public health and the environment,</p>	<ul style="list-style-type: none"> • Operation and maintenance of sanitary sewer mains, manholes, force mains, and lift stations • Preventive maintenance activities including sewer cleaning, inspection, and minor repairs • Emergency response to sewer blockages, overflows, and system failures • Inflow and infiltration monitoring and mitigation



Service	Outputs
<p>Wastewater Treatment</p> <p>This service provides the treatment of municipal wastewater to meet all applicable regulatory requirements, ensuring treated effluent is safely returned to the environment in a manner that protects receiving waters and public health.</p>	<ul style="list-style-type: none"> • Operation and maintenance of municipal wastewater treatment facilities • Treatment of wastewater in compliance with provincial and federal standards • Continuous monitoring and optimization of treatment processes • Disinfection and controlled discharge of treated effluent • Emergency response and operational continuity planning
<p>Biosolids Management</p> <p>This service manages the treatment and disposal or beneficial reuse of residual materials generated through wastewater treatment, ensuring environmentally responsible handling in compliance with regulatory requirements.</p>	<ul style="list-style-type: none"> • Collection, treatment, and handling of wastewater residuals (sludge) • Biosolids testing, storage, transportation, and disposal or beneficial reuse • Regulatory compliance documentation and reporting • Odour and environmental impact management
<p>Environmental & Regulatory Compliance</p> <p>This service ensures wastewater systems operate in full compliance with environmental legislation, approvals, and bylaws, supporting environmental protection, transparency, and accountability.</p>	<ul style="list-style-type: none"> • Monitoring, sampling, and reporting to meet approval-to-operate requirements • Coordination with provincial and federal regulatory agencies • Spill reporting, investigation, and corrective actions



Service	Outputs
	<ul style="list-style-type: none"> Administration and enforcement of sewer use and wastewater discharge by-laws
<p>Asset Management & Capital Planning</p> <p>This service supports the long-term sustainability of wastewater infrastructure through lifecycle planning, condition assessment, and prioritization of renewal and replacement investments.</p>	<ul style="list-style-type: none"> Lifecycle management of wastewater infrastructure assets Condition assessments and prioritization of renewal needs Support for wastewater capital project planning and delivery Long-term infrastructure planning to address growth, climate impacts, and regulatory change

2025/26 Activities

The Wastewater Utility made meaningful progress during the 2025/26 fiscal year advancing strategic initiatives that support regulatory compliance, improved governance, and consistent service delivery across the system.

Strategic Initiatives Completed (2025/26)

- Wastewater Rebate Verification Improvements**

Enhanced due diligence processes for rebate eligibility through improved documentation and validation approaches.
- Wastewater Overflow Reporting Framework**

Established a standardized framework for tracking and reporting wastewater overflows, improving regulatory compliance and internal reporting consistency.
- Wastewater Utility Governance Review**

Undertook a review of wastewater utility governance work to assess the current state of governance development and identify the most effective path forward in preparation for anticipated future regulation.





- **Wastewater Billing Policy Clarification**
Reviewed and clarified billing practices for disconnected and unoccupied properties to ensure consistency with the wastewater by-law and improve responses to customer and Council inquiries.
- **Wastewater Asset Management (Cityworks – Early Implementation)**
Advanced early-stage implementation of asset management practices, including improved tracking of maintenance activities and alignment with municipal work order systems.

2025/26 Infrastructure Project Highlights

- Approximately \$41 million invested in new wastewater infrastructure
- Progressed Glace Bay and New Victoria wastewater treatment systems, to bring these communities into compliance with national standards
- \$1.8 million invested in sanitary sewer renewal, replacing aging wastewater mains in coordination with road and water projects to reduce costs and minimize disruption
Upgraded sludge handling infrastructure at Battery Point Wastewater Treatment Plant, improving reliability and long-term sustainability of biosolids management

2026/27 Proposed Initiatives

In 2026/27, the Wastewater Department will advance strategic initiatives focused on regulatory readiness, policy development, and sustainable service delivery. This work will strengthen governance, improve compliance and reporting, and support long-term financial and asset management planning in preparation for future regulation.

Strategic Initiatives (2026/27)

- **Long-Term Wastewater Rate Projections**
Develop long-term financial projections to support a sustainable rate model and future rate applications to the Nova Scotia Regulatory and Appeals Board.
- **Wastewater Policy and Governance Framework Development**
Advance development of a comprehensive policy framework to define how wastewater services are delivered, managed, and funded. This work will establish the foundation for future governance decisions, improve consistency and transparency in decision-making, and position the utility for anticipated regulation.



- Wastewater Compliance and Reporting Enhancements**
 Implement and refine wastewater overflow reporting processes to ensure regulatory compliance and improve internal tracking and reporting.
- Wastewater Asset Management Program Development**
 Advance asset management practices, including improved tracking of infrastructure, maintenance activities, and condition data to support long-term planning.
- Inflow and Infiltration (I&I) Program Development**
 Initiate development of a program to reduce inflow and infiltration, improving system capacity and reducing overflow risk.

2026/27 Wastewater Infrastructure Investment Highlights

- ~\$32 million in planned wastewater infrastructure investment
- Completion of Glace Bay wastewater collection and treatment system (WSER compliance)
- Continued development of the New Victoria wastewater system
- Upgrades to Braemar Lift Station to improve system reliability
- Design of future Northside wastewater treatment infrastructure
- Continued sanitary sewer renewal to reduce inflow, infiltration, and overflow risk

Full Time Equivalent Counts

Full Time Equivalent (FTE) Change Details		
Approved 2025/26 FTEs: 13	New Positions: 2	2026/27 FTEs: 15
2 x Operator Directly Responsible in Charge WWTP – Operator Level 3 (assigned to new Glace Bay WWTP)		





Budget

WASTEWATER REVENUE	Approved Budget 2025-26	Requested Budget 2026-27	Budget Increase (Decrease)
4845 Wastewater Revenue	\$7,420,386	\$11,326,788	\$3,906,402
TOTAL WASTEWATER REVENUE	\$7,420,386	\$11,326,788	\$3,906,402

WASTEWATER	Approved Budget 2025-26	Requested Budget 2026-27	Budget Increase (Decrease)
6000 Wages/Salaries	\$1,088,764	\$1,271,371	\$182,607
6010 Benefits	253,258	296,460	43,202
6011 Misc. Benefits	5,000	5,000	-
6020 Training/Education	9,000	9,000	-
6030 Travel/Conferences	16,480	16,480	-
6040 Prof Mem/Dues & Fees	1,545	1,545	-
6050 Office Supplies	2,500	2,500	-
6060 Office Equipment	515	515	-
6070 Photocopy Supplies			-
6080 Advertising	11,845	11,845	-
6090 Postage		9,000	9,000
6100 Courier			-
6110 Telephone/Fax	23,265	30,000	6,735
6120 Publ./Subscriptions			-
6130 Computer Hardware	2,781	2,781	-
6140 Computer Software	1,200	1,200	-
6150 Meeting Expenses			-
6160 Liability Insurance			-



WASTEWATER	Approved Budget 2025-26	Requested Budget 2026-27	Budget Increase (Decrease)
6180 Cost Recovery			-
7000 Heat	178,190	178,190	-
7010 Electrical	941,280	950,000	8,720
7020 Water	139,050	139,050	-
7030 Bldg/Facility Maint	50,000	50,000	-
7040 Bldg/Facility Repair			-
7050 Bldg/Facility Ins			-
7060 Bldg/Facility Renov			-
7070 Bldg/Facility Rental			-
7080 Plant Maintenance	730,785	730,785	-
7090 Plant Repairs			-
7100 Maint. Tools/Equip	5,150	5,150	-
8010 Operational Mat/Supp	677,205	750,000	72,795
8020 Maintenance Equip			-
8030 Maintenance Mat/Supp			-
8040 Comm Equipment Lines	1,100	1,100	-
8090 Uniforms/Clothing	10,815	12,815	2,000
8100 Professional Service	150,000	150,000	-
8110 Contracts/Agreements	54,075	55,500	1,425
8120 Leases			-
8130 Licenses/Permits			-
8135 Regulatory Fees	50,000	50,000	-
8140 Easements/Row Costs	50,000		(50,000)
8165 Storm Costs		-	-
TOTAL WASTEWATER	\$4,453,803	\$4,730,287	\$276,484
Shared Costs Among Depts		\$6,596,501	
TOTAL EXPENDITURES		\$11,326,788	



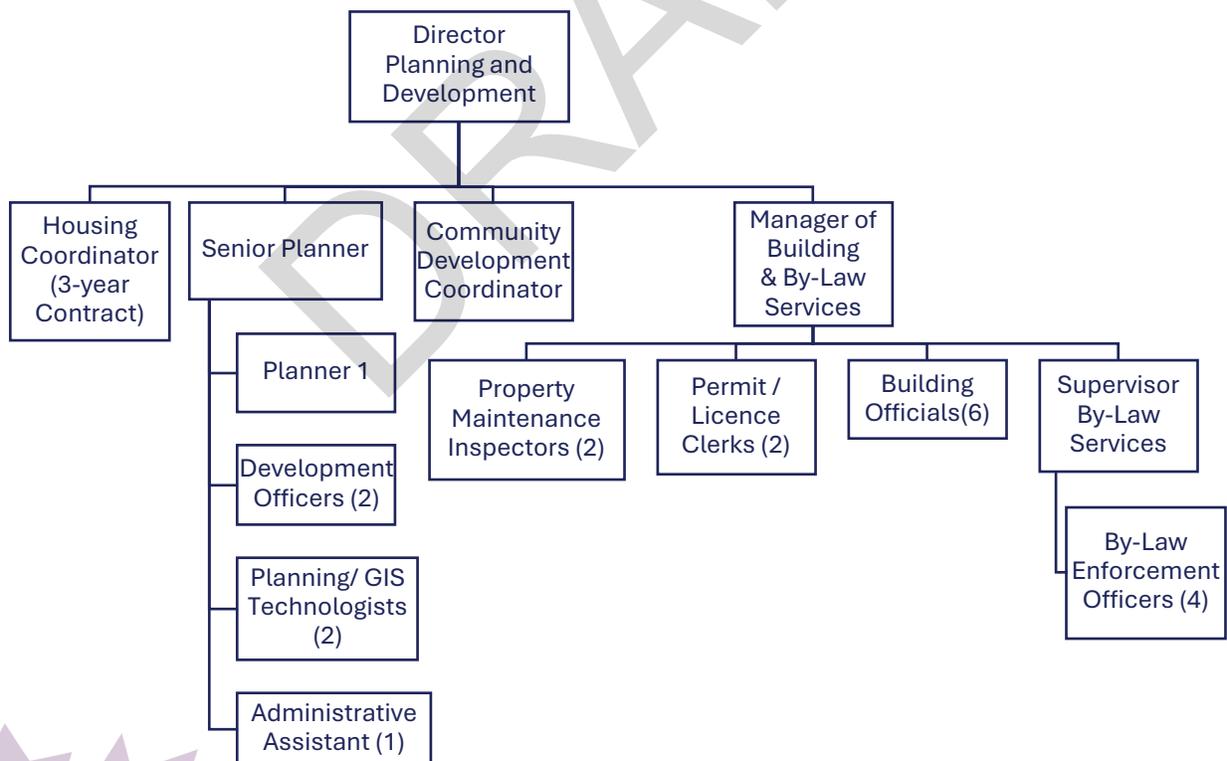
Planning & Development 2026/27 Department Plan

Overview

The Planning and Development Department is responsible for guiding land use, development, and community growth across the municipality. The department implements the municipality’s planning framework, including the Municipal Planning Strategy, Land Use By-law, Subdivision By-law, and Building By-law.

The Department provides planning, building and development, by-law and licensing, and community development services. This work including administering land use policies and by-laws, issuing building and development permits and conducting inspections to ensure compliance with the Nova Scotia *Building Code Act*. In addition, the Department supports housing, heritage, and community development initiatives.

2026/27 Proposed Department Structure





Service Areas – Planning & Development

Service	Outputs
<p>Planning and Development</p> <p>This service supports implementation and administration of the municipality’s planning documents, and supports active transportation, heritage initiatives, and housing within the CBRM. Support is also provided to emergency response through implementation of civic addressing.</p>	<ul style="list-style-type: none"> • Processing of Planning Applications. • Review and administration of Building and Development permit applications. • Support implementation of the municipality’s active transportation plan. • Administration of the Heritage Incentive Program, the Civic Addressing By-law, and the Vendors By-law.
<p>Building Services</p> <p>This service reviews permit applications for compliance with the National Building Code and CBRM's Building By-law to ensure safe construction throughout the CBRM. This service also administers the Dangerous or Unsightly Premises provisions of the <i>Municipal Government Act</i>.</p>	<ul style="list-style-type: none"> • Review of Building and Development Permit applications for compliance with the CBRM Building By-law and applicable Building Codes. • Administration of Dangerous or Unsightly Premises and the Licensing By-law for Shared Dwellings
<p>Community Development</p> <p>This service supports community development services within CBRM including community capacity building initiatives, assessing community needs and community-based program</p>	<ul style="list-style-type: none"> • Provides support to non-profits, community groups, incorporated societies and other groups to make a positive impact in their community. • Support with navigating and applying for funding opportunities,



Service	Outputs
<p>opportunities, and coordination of community led special projects.</p>	<p>such as municipal grants and subsidies.</p> <ul style="list-style-type: none"> Establishing connections with resources and partners to support group and program development.
<p>By-law Enforcement and Licensing</p> <p>This service administers and enforcement various CBRM By-laws including by-laws dealing with Parking Meters, Passenger Vehicle for Hire, Vendors, and Dogs.</p>	<ul style="list-style-type: none"> Administers and enforces By-laws under the jurisdiction of the Manager of By-laws, including parking enforcement, taxi regulation and vendor licensing. Conducts investigations of citizen complaints, issues warnings and places orders to remedy non-compliant conditions. Issuance of Summary Offence Tickets and appearing as witnesses in court for prosecutions.
<p>Mapping Services</p> <p>This service maintains and operates spatial mapping information to support long-range policy initiatives of the CBRM. Provides technical and analytical support for projects.</p>	<ul style="list-style-type: none"> Maintains Geographic Information Systems (GIS) through data management and maintenance. Supports the Planning and Development Department, and other business units, with various requests, including but not limited to, conducting spatial analysis, map generation, notification, and creating and updating data layers.

2025/26 Activities

The 2025/26 fiscal year marked a period of strong progress for the Planning and Development Department. The Department advanced several key initiatives and priorities



that support affordable housing, overall housing development, and enhanced service delivery.

Strategic Initiatives Completed (2025/26)

- **Adoption of CBRM Housing Strategy**

As part of its commitments under the Housing Accelerator Fund (HAF), the Planning and Development Department, in partnership with our team of consultants, including FBM Architecture Ltd., Lyndsay Francis, and SJ Murphy Consulting, developed a comprehensive Housing Strategy to help define the Municipality's role in supporting housing development. The strategy was adopted by CBRM Council in July of 2025.

- **Adoption of Fast-Tracked Building Plans**

In the summer of 2025, Planning and Development staff released a series of fast-tracked housing designs to the public. This initiative provides fast-tracked designs that align with local planning regulations, building code requirements, and energy efficiency standards. As part of CBRM's commitments under the Housing Accelerator Fund (HAF), the program represents a practical step toward streamlining the development approval process and supporting the timely delivery of new housing.

- **Development of Online E-Permitting System**

Planning and Development staff awarded a contract for the development and implementation of the municipality's online e-permitting system. Work is ongoing as staff continue to build and refine the system in preparation for a 2026 launch. The proposed e-permitting system is designed to streamline internal workflows, reduce manual processes through cloud-based technology, and provide an online portal for residents and builders to apply for permits, make payments, and track application status. Integration with mapping tools and real-time reporting capabilities is expected to improve efficiency for staff while enhancing service delivery for the public.

- **Administration of Affordable Housing Grant Program**

Although adopted by CBRM Council in 2024, Planning and Development staff continued to administer the municipality's Affordable Housing Grant Program. The program provides one-time funding to property owners for the development of affordable housing units, with a required 10-year affordability commitment.



2026/27 Proposed Initiatives

Proposed initiatives for the 2026/27 fiscal year focus on several key priorities, including: the initial development of coastal protection regulations; updating the municipality’s fast-tracked housing designs to align with forthcoming energy code requirements; the official launch of an online e-permitting system; preparation of an updated housing needs assessment; and exploring parking improvements in downtown Sydney through the expansion and implementation of paid parking zones.

- Public Engagement related to the Development of Coastal Protection Regulations
- Updating Fast Tracked Building Plans for Energy Code Compliance
- Launch of Online E-Permitting System
- Development of an Updated Housing Needs Assessment
- Expansion and Implementation of Paid Parking Zones in Downtown Sydney

Full Time Equivalent Counts

Full Time Equivalent (FTE) Change Details		
Approved 2025/26 FTEs: 26	New Positions: 0	2026/27 FTEs: 26

Budget

BY-LAW/ DEVELOPMENT/ PLANNING REVENUE	Approved Budget 2025-26	Requested Budget 2026-27	Budget Increase (Decrease)
5112 Vendor Licenses	\$14,500	\$14,500	\$ -
5113 Animal Licenses	8,000	8,000	-
5114 Taxi Licenses	25,000	25,000	-
5115 Vending Machine Licenses	1,000	-	(1,000)
5301 Parking Meter Revenue	250,000	200,000	(50,000)
5302 Parking Meter Fines	-	50,000	50,000
BY-LAW REV.	\$298,500	\$297,500	\$(1,000)
5496 Mapping Sales	\$500	\$500	\$ -



BY-LAW/ DEVELOPMENT/ PLANNING REVENUE	Approved Budget 2025-26	Requested Budget 2026-27	Budget Increase (Decrease)
5495 Other Sales	5,000	7,000	2,000
5101 Building Permits	250,000	250,000	-
5102 Subdivision Fees	40,000	40,000	-
5497 Land Use By-law Amendment Fees	5,000	5,000	-
DEV. / PLANNING REV.	\$300,500	\$302,500	\$2,000
TOTAL BY-LAW/ DEV/ PLANNING REVENUE	\$599,000	\$600,000	\$1,000

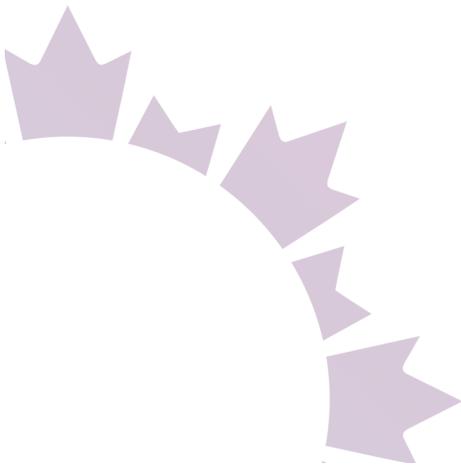
BY-LAW/ DEVELOPMENT/ PLANNING	Approved Budget 2025-26	Requested Budget 2026-27	Budget Increase (Decrease)
6000 Wages/Salaries	2,000,946	\$2,214,425	\$213,479
6010 Benefits	502,961	564,528	61,567
6011 Wage Recovery	(111,844)	(119,192)	(7,348)
6020 Training/Education	20,500	20,500	-
6030 Travel/Conferences	44,500	52,000	7,500
6040 Prof Mem/Dues & Fees	10,050	11,650	1,600
6050 Office Supplies	17,000	17,850	850
6060 Office Equipment	24,700	25,100	400
6080 Advertising	22,700	74,500	51,800
6110 Telephone/Fax	19,000	17,500	(1,500)
6120 Publ./Subscriptions	400	400	-
6130 Computer Hardware	67,000	49,000	(18,000)
6140 Computer Software	14,500	18,550	4,050
6150 Meeting Expense	4,200	4,200	-
6170 Promotion	34,000	34,000	-
6180 Cost Recovery	-	(521,000)	(521,000)



BUDGET 2026/27

BY-LAW/ DEVELOPMENT/ PLANNING	Approved Budget 2025-26	Requested Budget 2026-27	Budget Increase (Decrease)
7130 Demolitions	120,000	120,000	-
8000 Operational Equipment	34,000	64,200	30,200
8010 Operational Mat/Supp	6,500	6,500	-
8090 Uniforms / Clothing	11,000	17,500	6,500
8100 Professional Service	43,750	375,750	332,000
8110 Contracts/Agreements	920,000	720,000	(200,000)
8130 Licenses/Permits	106,020	310,000	203,980
8135 Regulatory Fees	44,000	51,000	7,000
8150 Grants /Subs To Org	540,000	240,000	(300,000)
8160 Storm Recovery Cost	-	-	-
TOTAL EXPENDITURES	\$4,495,883	\$4,368,961	\$(126,922)

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Public Safety

Fire & Emergency Services 2026/27 Department Plan

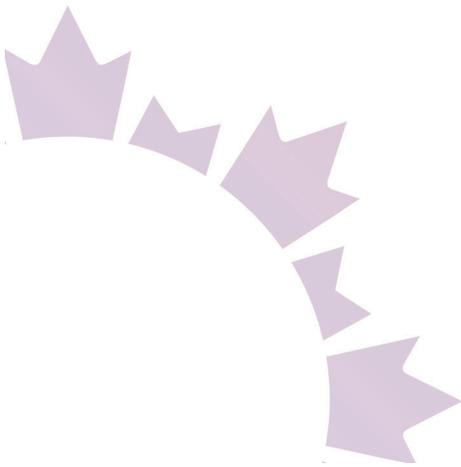
Overview

Cape Breton Regional Fire and Emergency Services (CBRFES) advances Council and Administrative priorities by leading community safety initiatives, supporting community planning, growth and delivering service excellence through standards and best practices. CBRFES delivers a range of services, including fire prevention and education, fire suppression, rescue, and a variety of specialty services, community risk reduction and incident management.

The CBRFES is committed to supporting Council priorities through the provision of emergency services throughout the municipality:

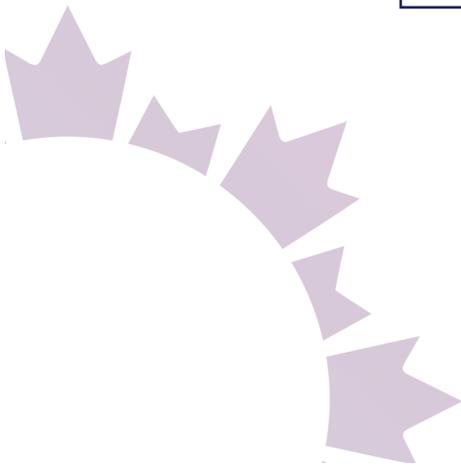
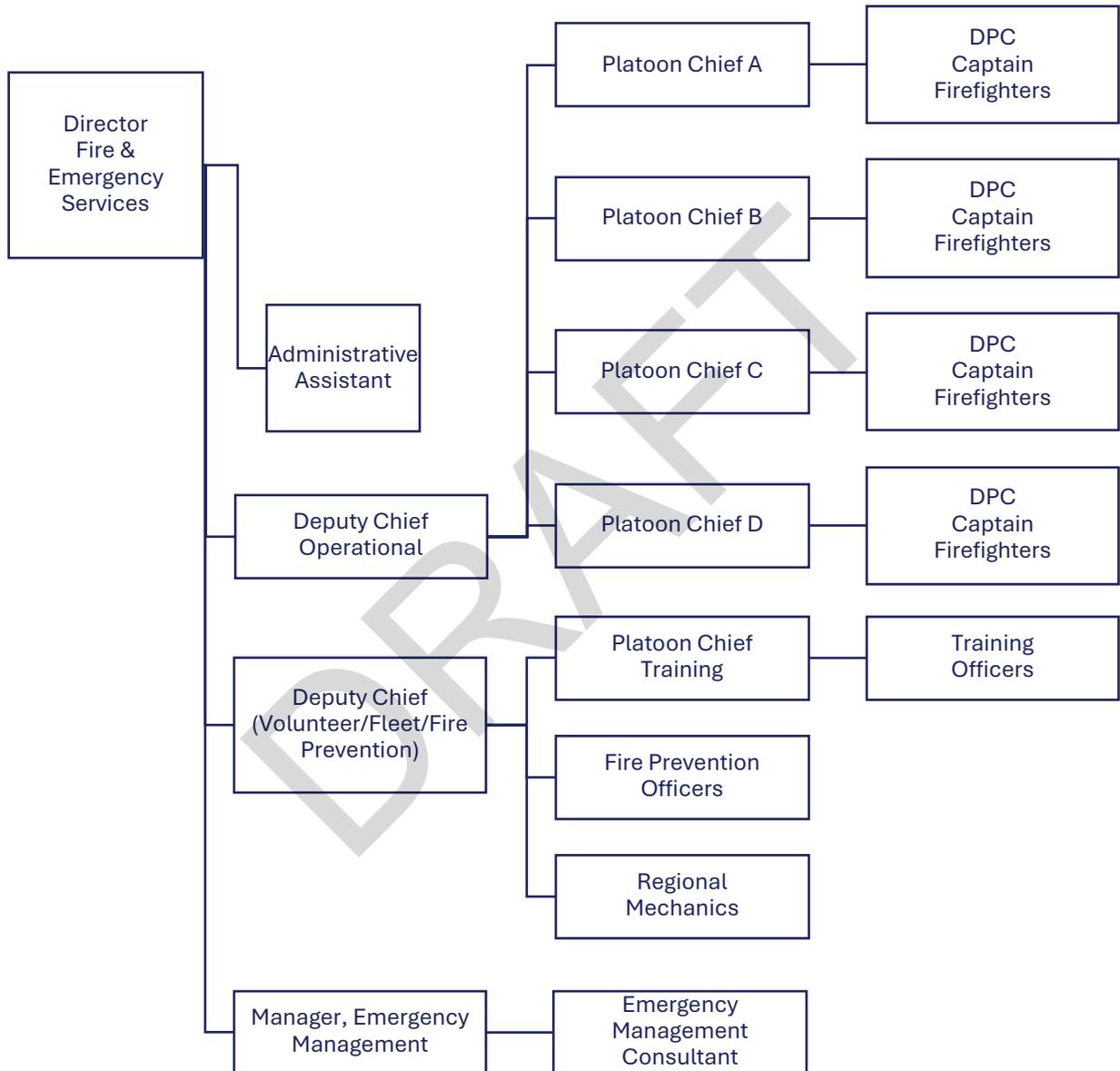
- Two career stations operated by CBRFES
- Thirty-three volunteer fire departments, operating on a volunteer emergency response basis, as independent societies lead by a board of directors generally comprised of department Chiefs and officers who work collaboratively with CBRFES
- Three 24-hour composite stations with one assigned career member (North Sydney, New Waterford, and Glace Bay)

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2026/27 Proposed Department Structure





Service Area – Administration & Operations

Service	Outputs
<p>Fire Chief/Director of Fire Services</p> <p>Oversight and management of all operational and strategic functions within the fire and emergency services department.</p>	
<p>Firefighting and Emergency Services</p> <p>This service consists of career and volunteer firefighters providing a full range of emergency and firefighting services.</p>	<ul style="list-style-type: none"> • Structural Offensive Firefighting • Wildland (Ground Cover Fires) Firefighting • Above deck Marine (Vessel) Firefighting • Emergency Medical First Responder • Vehicle accident response: Perform extrication, patient packaging, treatment, and removal of patients injured during motor vehicle collisions.
<p>Technical Rescue/Specialty Services</p> <p>Provides specialized emergency response for incidents requiring advanced rescue techniques.</p>	<ul style="list-style-type: none"> • Vehicle Extrication • High angle/crane rescue • Rope Rescue • Confined Space Rescue • Trench Rescue • Structural Collapse Rescue
<p>Hazardous Materials Response</p> <p>A specialized emergency response function that involves identifying, analyzing and mitigating incidents involving dangerous substances such as chemical, biological, and radiological hazards.</p>	<ul style="list-style-type: none"> • Collection and interpretation of response information • Monitoring of atmospheric, flammable, toxic and hazardous environments



Service	Outputs
	<ul style="list-style-type: none"> • Establishment of decontamination procedures and implementation of appropriate safety measures • Don vapour protective clothing • Perform rescue and protect life, environment, and property. • Containment and mitigation of hazardous materials and chemical releases
<p>Water and Ice Rescue</p> <p>Provides specialized emergency response for incidents involving surface water or ice rescue, ensuring public safety through trained personnel equipped for rescue operations. This service also includes the maintenance of a Rescue Boat for marine rescue and an above deck shipboard firefighting and shoreline access for search.</p>	<ul style="list-style-type: none"> • Water Rescue • Ice Rescue • Swift Water Rescue
<p>Emergency Communications and Technology</p> <p>This service provides communications and information management technology in conjunction with CBRM Integrated Communication Services. This service also promotes innovation and the use of best practices to improve firefighter safety and emergency service delivery.</p>	<ul style="list-style-type: none"> • Radio communications • Paging communications • Secondary systems





Service	Outputs
<p>Local Assistant to the Fire Marshal</p> <p>The Fire Chief, appointed as a Local Assistant to the Fire Marshal, shall immediately, and in no case later than twenty-four hours following a fire, cause to be investigated, the cause, origin and circumstances of every fire by which property has been destroyed or damaged that occurs within the municipality or part thereof for which the person is a local assistant, unless otherwise directed by the Fire Marshal.</p>	<ul style="list-style-type: none"> • Cause to be investigated, the cause, origin and circumstances of every fire by which property has been destroyed or damaged
<p>Fire and Life Safety Education</p> <p>This service delivers education and training programs to promote fire prevention and life safety in homes, workplaces and the community.</p>	<ul style="list-style-type: none"> • Public education program administration (material design, storage, handouts) • Public and workplace education sessions
<p>Fire Inspections and Code Enforcement</p> <p>This service conducts fire safety inspections, responds to complaints and requests, and enforces fire codes and municipal by-laws to ensure buildings meet fire safety standards</p>	<ul style="list-style-type: none"> • Fire and Life Safety Inspection • Occupant load calculation and signage • Planning application / development plans examination
<p>Fire Investigations</p> <p>This service determines the cause and origin of fires and reviews building plans to ensure compliance with fire and life safety requirements.</p>	<ul style="list-style-type: none"> • Fire investigation support



Service	Outputs
<p>Protective Equipment, Asset Management and Emergency Support</p> <p>This service is responsible for the provision and maintenance of personnel protective equipment, supplies and physical assets</p>	<ul style="list-style-type: none"> • Self-Contained Breathing Apparatus (SCBA) and Respirator Inspection and Testing Program • Fire Service equipment testing as per OHS requirements and industry standards.
<p>Home Fire Safety and Smoke Alarm Assistance</p> <p>This service provides education and practical support to residents and promote fire safety.</p>	<ul style="list-style-type: none"> • Smoke Alarm program • Public Education
<p>Public Enquiries Response</p> <p>This service is responsible for responding to public enquiries via phone and/or email regarding fire prevention, fire education, general inquiries, volunteer recruitment and special events.</p>	<ul style="list-style-type: none"> • Public enquiry response (phone, emails)
<p>Firefighter Development and Training</p> <p>Responsible for ensuring appropriate fire and rescue training and certification of firefighters and members to meet industry and regulatory standards.</p>	<ul style="list-style-type: none"> • CBRFES training administration and oversight • Volunteer firefighter recruit training • Maintenance training support. • Annual lecture series.
<p>Event Organization</p> <p>This service is responsible for organizing events on behalf of CBRFES both formal and informal which recognize significant achievements.</p>	<ul style="list-style-type: none"> • Firefighter recognition and medal ceremonies and other events.



Service Area – Emergency Management Office

Service	Outputs
<p>Comfort Centre Management</p> <p>This service provides Memorandums of Understanding (MOU) for all potential designated comfort centres</p>	<ul style="list-style-type: none"> • Comfort centre Memorandums of Understanding (MOU)
<p>Emergency Management Office Operations</p> <p>This service is responsible for supporting communities and critical municipal services during times of emergency and disaster by engaging with multiple emergency management stakeholders to support overall community safety and wellness before, during and after disasters.</p>	<ul style="list-style-type: none"> • Emergency plan coordination and management related to Preparation, Mitigation, Response and Recovery • Activation of the Emergency Coordination Centre • First Responders emergency training and exercise • Municipally designated comfort centre services during a disaster
<p>Hazard, Risk and Vulnerability Assessment</p> <p>This service involves identifying community risk profiles and developing strategies to mitigate risks for the municipality. Hazard Risk and Vulnerability Assessment include climate and public safety considerations.</p>	<ul style="list-style-type: none"> • Community Risk Profiles • All Hazards Plan • Hazard and risk mitigation strategies
<p>Community and Emergency Distribution Planning and Support</p> <p>This service is responsible to support community supplies, including fostering</p>	<ul style="list-style-type: none"> • Emergency supplies access



Service	Outputs
partnerships to support distribution during emergency basis.	
<p>Collaborative Partnership Management</p> <p>This service manages partnerships and collaborations with community-based safety projects and initiatives.</p>	<ul style="list-style-type: none"> • Resource Sharing/Identification: Connect community to resources as well as efficiently identify and share resources for community safety projects

2025/26 Activities

Self-Contained Breathing Apparatus (SCBA) Program - Establishment of a CBRFES wide SCBA program for the provision and maintenance of current SCBAs to all CBRM fire departments.

- **Firefighter Training Staff** - Established the CBRFES Firefighter Training Division including the hiring of a dedicated Platoon Chief and two training officers. Three concurrent Firefighter level 1 training sessions are now underway to support CBRFES volunteers.
- **Wildland Urban Interface (WUI) Fire training**- Wildland Urban Interface (WUI) Fire training, one-day and two-day courses. Over 150 firefighters were trained as part of this initiative to help build upon CBRM’s wildfire response capabilities. The training was provided free of charge in conjunction with International Association of Firefighters instructors from across Canada and the United States.
- **Fire Service Review** - At the direction of Council, the department conducted a Fire Services review and as requested by the reviewers, assisted in information collection and logistical support required for the review.
- **Structural Protection Unit (SPU)** - Supported the acquisition of a structural protection unit (SPU). The unit includes sprinklers, pumps, and hoses for the protection of structures located along the Wildland Urban Interface during a wildfire.





- **Specialized Firefighting Foam Trailer System** - In partnership with Imperial Oil Limited, received a specialized firefighting foam trailer system to support emergency response to the Imperial Oil Limited assets, with availability for use throughout the community. As part of the partnership, Industrial Firefighter Training was provided to three CBRFES firefighters.
- **Specialized Firefighter Training Props** - In partnership with the Province of Nova Scotia, received additional training props that will be located in CBRM and will benefit local firefighter training.
- **On Scene Self-Contained Breathing Apparatus (SCBA) Support to Fire Departments** -Initiated on scene breathing air and SCBA maintenance support for the whole of the CBRFES through an automatic response of Tactical Support Unit #2.
- **Off-Road Response Equipment**- Acquired a side-by-side off road vehicle with wildland firefighting, medical equipment, and extraction support for requesting fire departments.
- **Wildland Firefighting Apparatus**- Establishment of a CBRM wide wildland truck and wildland firefighting equipment cache providing support for requesting departments.
- **CBRFES Speaker Series** - Hosted Kyle Romagus, Battalion Chief from Montgomery County Fire Department for the 2nd installment of the CBRFES Speaker Series. The session was open to all CBRFES Firefighters and feedback was overwhelmingly positive.
- **New Trunk Mobile Radio Systems**- With the support of funding approved by Council, acquired modern radio equipment compatible with the new provincial TMR2 radio system.
- **New Aerial Ladder Apparatus**- Expected delivery before end of year of the new aerial ladder apparatus with training provided by the manufacturer.



- **Major Refurbishment of North Sydney 2009 Ferrara Fire Truck** - Completed major refurbishment of 2009 fire truck to allow the apparatus to remain in service for the duration of the expected service life for the vehicle.
- **Emergency Coordination Centre**- Majority completion of the purpose-built Emergency Coordination Centre (ECC) located at City Hall. The construction of the ECC was supported by funding provided by the Atlantic Canada Opportunities Agency Hurricane Fiona Relief Fund.
- **Hazard Risk Vulnerability Assessment** - Initiate a comprehensive Hazard Vulnerability Risk Assessment that includes a climate risk assessment to help inform a prioritized climate adaptation plan that will inform our All-Hazards Emergency Response Plan. This project is carried out with funding from the Green Municipal Fund, a Fund financed by the Government of Canada and administered by the Federation of Canadian Municipalities under their Climate Ready Plans and Processes funding stream.
- **Additional Designated Comfort Centres**- Added five designated comfort locations to the inventory of organizations and facilities offering their support to our community during an emergency or disaster. This expansion is only possible through the partnerships developed with local volunteer organizations, and the support of council through the approval of the Comfort Centre Memorandum of Understanding.
- **Community Recovery Working Group** - Initiated a working group comprised of a representative group of external EMO partners to discuss matters of related to community resilience, and to inform the development of a Recovery Plan. The Recovery Plan will be an annex to the CBRM All-Hazards Emergency Response Plan.
- **Community Contingency Planning** - On-going work on Community Contingency Plans, to incorporate location specific content through CBRM population centres into Emergency and Evacuation Plans. The Evacuation Plan will be an annex to the CBRM All-Hazard Emergency Response Plan.



2026/27 Proposed Initiatives

- **Replacement Firefighter Bunker Gear** - The purchase of 50 sets of bunker gear to continue the replacement of gear reaching end of service life as per National Fire Protection Agency (NFPA) standards.
- **Equipment Replacement** - Ongoing replacement of firefighting equipment including hoses, appliances, and tools.
- **Technology Required for Records Management System** - In anticipation of the rollout of a provincial fire service Records Management System, acquire some equipment necessary to implement the system.
- **Level 1 Firefighter Training Courses** - Completion of the first three level 1 firefighter course for 88 CBRM volunteer firefighters. Another three Level 1 course will tentatively follow upon completion of the 2026 courses.
- **Additional Firefighter Training Courses** - Additional training courses will be rolled out to CBRFES firefighters including multiple Pump Operator courses and Rapid Intervention Training (RIT) bag training open to all CBRFES.
- **Firefighter Skills Maintenance Support** - Support firefighter skills maintenance throughout CBRM with the deployment of mobile props.
- **New Pumper/Tanker Fire Apparatus**- Delivery expected summer of 2026 of three new pumper/tanker style apparatus.
- **Replacement Level A Hazmat Suits and Internal Communications Equipment** - Level A Hazmat suit replacement and purchase in-suit communication systems compatible with new TMR2 radio systems.
- **Provincial REMO Standards for Municipalities**- Roll Provincial REMO Standards for Municipalities finalized as of March 4th, 2026, into the DRAFT CBRM All-Hazards Emergency Response Plan.
- **Community Recovery Advisory Committee** - With the approval of Council, launch a Community Recovery Advisory Committee to advise CBRM EMO on matters of



mitigation, preparedness, response, and recovery initiatives that will enhance post disaster recovery and resilience within CBRM.

- **Community Contingency Planning** - On-going work on Community Contingency Plans, to incorporate location specific content for CBRM population centres into Emergency and Evacuation Plan.
- **EMO Cache**- Purchase incidental equipment and supplies for assembling an equipment cache for pre-placement and rapid deployment following an emergency or disaster.

Full Time Equivalent Counts

The municipality’s firefighting efforts are a combination of career and volunteer fire services. There are approximately 837 volunteer firefighters serving communities throughout CBRM.

Full Time Equivalent (FTE) Change Details		
Approved 2025/26 FTEs: 83	New Positions: 0	2026/27 FTEs: 83

Budget

FIRE & EMERGENCY SERVICES	Approved Budget 2025-26	Requested Budget 2026-27	Budget Increase (Decrease)
6000 Wages/Salaries	\$7,251,998	\$7,425,221	\$173,223
6010 Benefits	1,799,041	1,856,765	57,724
6011 Misc. Benefits	45,626	45,626	-
6020 Training/Education	202,000	212,500	10,500
6030 Travel/Conferences	60,000	89,500	29,500
6040 Prof Mem/Dues & Fees	11,300	13,500	2,200
6050 Office Supplies	11,000	12,500	1,500
6060 Office Equipment	9,500	10,000	500
6080 Advertising	1,500	0	(1,500)

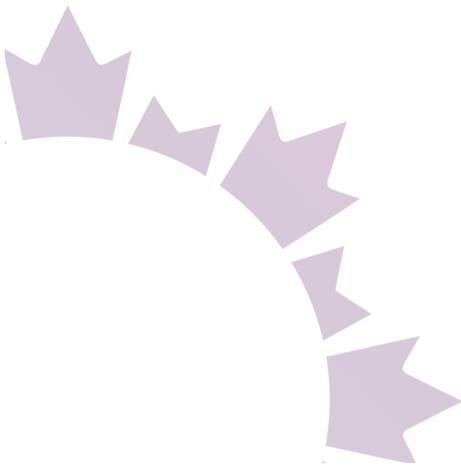


FIRE & EMERGENCY SERVICES	Approved Budget 2025-26	Requested Budget 2026-27	Budget Increase (Decrease)
6110 Telephone/Fax	41,348	53,200	11,852
6120 Publ./Subscriptions	600	500	(100)
6130 Computer Hardware	11,500	83,500	72,000
6140 Computer Software	35,500	37,000	1,500
6150 Meeting Expenses	4,500	8,500	4,000
6170 Promotion	27,300	30,300	3,000
6180 Cost Recovery	0	0	0
7000 Heat	98,000	88,500	(9,500)
7010 Electrical	100,773	94,500	(6,273)
7020 Water	40,000	36,700	(3,300)
7030 Bldg/Facility Maint	69,800	64,000	(5,800)
7040 Bldg/Facility Repair	30,053	27,500	(2,553)
7060 Bldg/Facility Renov	5,000	15,000	10,000
7500 Veh/Equip Maint.	450,000	600,000	150,000
7505 Gasoline/Diesel	91,665	95,600	3,935
7510 Veh/Equip Repairs	-	-	-
7530 Veh/Equip Replacement	50,500	75,000	24,500
7550 Veh/Equip Towing	-	-	-
7560 Veh/Equip Gen Supply	20,000	25,000	5,000
8000 Operational Equip	654,760	757,000	102,240
8010 Operational Mat/Supp	52,000	72,000	20,000
8020 Maintenance Equip	50,000	50,000	-
8040 Comm Equipment Lines	4,350	-	(4,350)
8090 Uniforms/Clothing	70,125	83,900	13,775
8100 Professional Service	12,500	21,500	9,000
8110 Contracts/ Agreements	125,250	122,000	(3,250)
8120 Leases	297,047	726,523	429,476
8130 Licenses/Permits	17,825	1,000	(16,825)



FIRE & EMERGENCY SERVICES	Approved Budget 2025-26	Requested Budget 2026-27	Budget Increase (Decrease)
8150 Grants/Subs To Org	2,503,289	2,224,189	(279,100)
8195 Water Supply & Hydr	-	-	-
8165 Storm Recovery Cost	-	-	-
TOTAL EXPENDITURES	\$14,255,650	\$15,058,524	\$802,874

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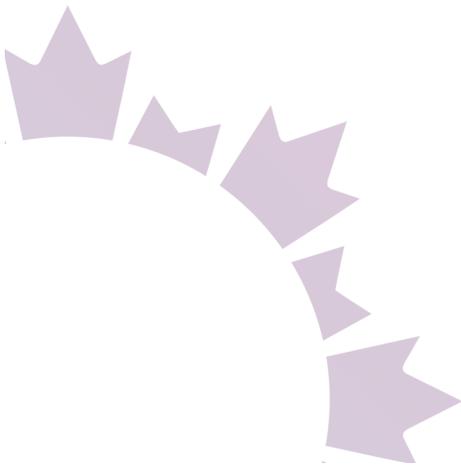
Police Services 2026/27 Department Plan

Overview

Cape Breton Regional Police Service (CBRPS) advances Council Priorities by delivering effective policing that protects public safety, builds community trust and improves quality of life for residents and visitors. CBRPS strengthens community safety by preventing crime, responding promptly to calls for service and conducting specialized investigations that address complex criminal matters. The organization engages stakeholders, communicates strategically and drives diversity and inclusion initiatives to promote equitable and responsive policing.

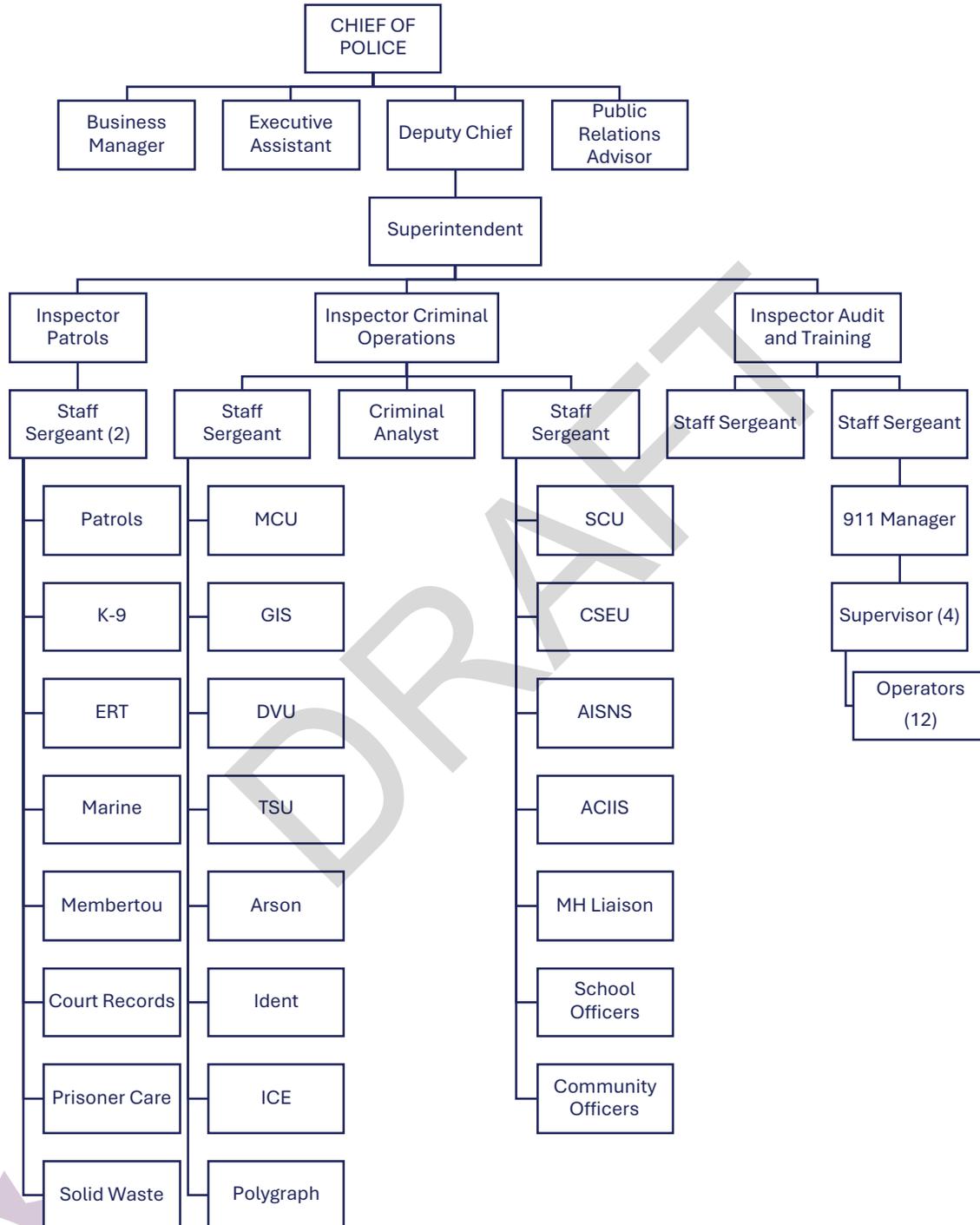
CBRPS provides strategic leadership, upholds professional standards and aligns its services with the municipality's goals. CBRPS enhances service delivery by applying innovation, research and strong administrative support to operate efficiently and transparently. This approach enables CBRPS to meet community needs, demonstrate accountability and advance Council's vision for a safe, inclusive and resilient municipality.

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2026/27 Proposed Department Structure





Service Area – Administration

Service	Outputs
<p>Police Chief/Director of Police Services</p> <p>Oversight and management of all operational and strategic functions within the police service</p>	
<p>Audit (Policy and Research)</p> <p>This service is responsible for enhancing accountability and transparency through audit and oversight and supporting strategic and business operations and priorities through policy development, research and analysis.</p>	<ul style="list-style-type: none"> • Internal audits completion • Policies development, maintenance and implementation • Research and development activities to support strategic and business priorities • Development of analytics to support strategic and business priorities
<p>Professional Standards</p> <p>This service upholds the integrity and professionalism of CBRPS through the investigation and resolution of public and internal criminal and non-criminal complaints. Additionally the Unit promotes Ethical Standards, supports officers with positive feedback on work details</p>	<ul style="list-style-type: none"> • Public and internal complaints investigation and resolution • Investigations into allegations against police officers outside the Serious Incident Response Team (SiRT) mandate • Provides current Case Law to officers as supporting documents
<p>Public Relations and Corporate Communications</p> <p>This service manages relationships with internal and external CBRPS partners, through strategic communications, issues management, crisis communications and public education and awareness campaigns.</p>	<ul style="list-style-type: none"> • Design and delivery of internal communications • External communications • Media Relations • Coordinated with Corporate Communications • Crisis Communication • Website and Social Media



Service	Outputs
	<ul style="list-style-type: none"> • Strategic Planning
<p>Exhibit Management</p> <p>This service is responsible for the effective and efficient retention, storage and disposal of property which has been found, abandoned, or seized and taken into CBRPS possession.</p>	<ul style="list-style-type: none"> • Retention, storage and disposal of property items • Court Preparation
<p>Clothing & Equipment</p> <p>This service is responsible for the ordering, distribution and disposition of all equipment and supplies.</p>	<ul style="list-style-type: none"> • Equipment and supplies ordering, distribution and disposition • Standing offers tendering and procurement activities (with CBRM Purchasing)
<p>Training</p> <p>This service is responsible for the design and delivery of internal training and recertification to employees and new hires, as well as maintaining training records.</p>	<ul style="list-style-type: none"> • Design and delivery of internal training and recertification to employees • Coordination of attendance by employees at external training courses • Records management and scheduling of training
<p>General Investigations -Sexual Assault Investigative Team (GIS/SAIT)</p> <p>This service is responsible for the investigation of serious criminal investigations and sexual assaults. It is also responsible for supporting prosecutions and victims and witnesses.</p>	<ul style="list-style-type: none"> • Serious criminal offence investigations e.g., serious assaults, sexual assaults
<p>Forensic Identification</p> <p>This service is responsible for supporting investigations into criminal offences and other events through the provision and</p>	<ul style="list-style-type: none"> • Forensic investigation services • Specialized crime analysis • Technical investigation support



Service	Outputs
<p>coordination of specialized forensic services, analytics and products, including the seizure and preservation of evidence.</p>	
<p>Major Crime This service is responsible for all major crime investigations including homicide, cold cases. It is also responsible for supporting prosecutions and victims and witnesses.</p>	<ul style="list-style-type: none"> • Major crime investigations • Cold case investigations • Armed Robbery • Large Fraud
<p>Street Crime This service is responsible for the investigation of drug related offences, criminal networks, firearms offences and investigations related to high-risk offenders. It also supports the prosecution through to the conclusion of the case.</p>	<ul style="list-style-type: none"> • Drug offences investigations • Criminal networks and/or firearms investigations • Organized Crime
<p>Community Policing This service is responsible for providing a consistent and visible point of contact within the community and building and maintaining positive and collaborative community partnerships, with an objective of early intervention and prevention of problems before they escalate. This service is also responsible for supporting the Patrol function.</p>	<ul style="list-style-type: none"> • Community partnerships and engagement • Patrol support • Proactive policing • Crime Prevention • Education initiative
<p>Patrols This service is responsible for responding to citizen generated calls for police service, conducting initial investigations</p>	<ul style="list-style-type: none"> • Police response to service calls • Proactive policing • Foot Patrol



Service	Outputs
<p>into criminal and non-criminal incidents and carrying out proactive activity to maintain public safety, prevent crime and apprehend offenders. Where a Patrol file is prosecuted, this service is also responsible for supporting the prosecution and associated victims and witnesses, through to the conclusion of the case.</p>	<ul style="list-style-type: none"> • Community Engagement
<p>School Resource Officers</p> <p>This service is responsible for providing a consistent and visible point of contact within schools, while building and maintaining positive and collaborative school partnerships. The objective of early intervention and prevention of problems before they escalate. This serviced responsible for supporting the Patrol function.</p>	<ul style="list-style-type: none"> • School Resource Officers assigned to schools • School events presence • Patrol support
<p>Records Section</p> <p>This service is responsible for processing all charged files, coordinating requests from the Public Prosecution Service and coordinating the attendance of police and civilian witnesses required to attend court to testify, and for the processing and administration of tasks related to court dispositions, fingerprint records, statistics and the keeping of police records, including the processing of non-FOIPOP external requests, including criminal</p>	<ul style="list-style-type: none"> • Process files • Coordination of witnesses – subpoena production • Internal requests for information processing • External requests for information processing • FOIPOP requests • Transcription • In person services



Service	Outputs
<p>record check requests and court production orders for information.</p>	
<p>Traffic Services</p> <p>This service is responsible for providing both a visible reactive and proactive policing response to incidents involving traffic concerns and offences, including attendance at special events to support traffic control and safety. This service includes the collision reconstruction unit, which attends and processes the scenes of all collisions involving fatalities and serious injuries.</p>	<ul style="list-style-type: none"> • Traffic incidents response • Traffic support at special events • Proactive enforcement of Motor Vehicle Offences • Monthly traffic enforcement • Safe driving initiatives • Accident reconstruction
<p>Emergency Planning</p> <p>This service is responsible for the development and maintenance of internal emergency and business continuity plans, administration and coordination of provincial Alert Ready planning and delivery and for liaising and coordinating with the CBRM and NS Emergency Management Offices, in relation to the police role in wider provincial emergency planning and preparedness.</p>	<ul style="list-style-type: none"> • Police emergency planning • Police input into municipal and provincial emergency plans
<p>Emergency Response Team</p> <p>This service is responsible for providing support to the Patrol and Investigative functions, policing operations, critical incidents and special events, through the</p>	<ul style="list-style-type: none"> • Specialized emergency response support to Patrol and Investigative Units



Service	Outputs
<p>provision of specialized emergency response support, including an enhanced capability to respond to incidents believed to involve weapons and firearms.</p>	
<p>Freedom of Information and Protection of Privacy</p> <p>This service is responsible for processing all requests for information made under the Freedom of Information and Protection of Privacy (FOIPOP) provisions of the Municipal Government Act.</p>	<ul style="list-style-type: none"> • FOIPOP application processing
<p>Integrated Emergency Services</p> <p>This service is responsible for answering and processing all 911 and non-emergency calls for service within the municipality, which relate to Police, Fire and dispatching resources as appropriate. It is also responsible for the initial processing of Emergency Health Services (EHS) calls.</p>	<ul style="list-style-type: none"> • Answering and processing of 911 emergency calls for Fire and Police • Answering and processing of non-emergency calls for Fire and Police • Initial processing of 911 and non-emergency calls for EHS
<p>K-9</p> <p>This service is responsible for providing support to the Patrol and Emergency Response functions, policing operations and special events, through the provision of specialized support in incidents which require the K-9 ability to track people, search property and articles and detect controlled substances.</p>	<ul style="list-style-type: none"> • Patrol and Emergency Response support • K-9 support at special events • Drug, Firearm Detection
<p>Prisoner Care Facility (temporary holding)</p>	<ul style="list-style-type: none"> • Custodial care and processing of prisoners through remand or release



Service	Outputs
<p>This service is responsible for ensuring the safe and secure custody and care of all persons detained within the Prisoner Care Facility and for ensuring the efficient and effective processing of all such detainees.</p>	<ul style="list-style-type: none"> • Fingerprint processing
<p>Public Safety Unit</p> <p>During events and demonstrations, this service is responsible for maintaining public safety and order, preserving the peace and enforcing the law, through specialized training and crisis resolution skills.</p>	<ul style="list-style-type: none"> • Events and demonstration attendance • Operational Planning for events
<p>IPV Services</p> <p>This service is responsible for providing support and safety planning to victims of domestic and/ or intimate partner violence (IPV) and who may benefit from this service, through the provision of advice, information, support and assistance.</p>	<ul style="list-style-type: none"> • Victim support services • Safety Planning • Liaise with Provincial Partners
<p>Marine (Recovery) Services</p> <p>This service provides specialized emergency response capabilities for incidents occurring on or near waterways within the municipality. The unit is responsible for water-based search and recovery operations, including submerged vehicle recovery, evidence retrieval, and victim recovery as well as watercraft enforcement.</p>	<ul style="list-style-type: none"> • Support to criminal investigations • Recovery operations • Evidence search and recovery in aquatic environments • Enforce Provincial and Federal Laws



Service	Outputs
<p>Polygraph Services</p> <p>This service provides investigative support through the administration of polygraph examinations in accordance with legal standards, professional protocols, and established investigative practices. Polygraph services support criminal, and preemployment investigations by assisting investigators in assessing credibility and clarifying information relevant to complex investigations-.</p>	<ul style="list-style-type: none"> • Administration of polygraph examinations for criminal investigations • Pre-employment and suitability screening polygraph examinations (where applicable) • Interview Planning within investigations
<p>Internet Child Exploitation/Computer Forensics Unit</p> <p>Supports investigations related to online child exploitation by assisting with evidence handling, information management, and inter-agency coordination in accordance with legislative and procedural requirements. Conducts examinations of electronic devices.</p>	<ul style="list-style-type: none"> • Information management and documentation support for internet child exploitation investigations • Coordination and records support for joint or external agency investigations • Computer forensics
<p>Solid Waste/Illegal Dumping</p> <p>Provides administrative and investigative support related to incidents of illegal dumping and solid waste violations to support enforcement, compliance, and environmental protection efforts.</p>	<ul style="list-style-type: none"> • Intake, documentation, and tracking of illegal dumping complaints • Conducts investigations and enforcement actions
<p>Mental Health Liaison</p> <p>Supports mental health-related policing and community response initiatives through coordination, documentation, and</p>	<ul style="list-style-type: none"> • Assist internal units and external service providers responding to mental health calls • Provides training



Service	Outputs
information sharing to enhance service delivery and inter-agency collaboration.	
<p>Arson Investigations</p> <p>Investigates Arsons, including records management, and enforcement working with the Fire Marshall’s office.</p>	<ul style="list-style-type: none"> • Coordinates investigations • Prepares files for court
<p>Criminal Analysis</p> <p>Supports data-driven decision-making through the collection, analysis, and reporting of criminal statistics to identify trends, support operational planning, and meet reporting requirements.</p>	<ul style="list-style-type: none"> • Compilation and analysis of criminal activity data • Preparation of statistical reports and summaries for operational and strategic use

2025/26 Activities

- Recruitment**

Prioritized recruitment to fill vacancies and build a diverse police service through: community information sessions and a preparatory program with the Nova Scotia Department of Labour; hiring incentives for paid on-the-job-training and Service Agreements to secure employment for Cadets; designated seats at the Atlantic Police Academy; marketing directed specifically to experienced officers; and, an open recruitment posting to hire candidates as they apply.
- Modernize Service Delivery**

Made several changes for efficiencies in police time and resources and effective service delivery: launched online reporting; maintained an Alternate Response Unit; reassumed responsibility for the 9-1-1 Communications Dispatch Centre and processes for triage and call prioritization; civilianized several duties and functions to reduce call pressure on front lines, including a Business Manager, Exhibit Custodian, Freedom of Information and Coordinator, on-site Technology support and a Collision Reporting Centre; secured a contract for Body-Worn and In-Car



cameras, Digital Evidence Management and a Stationary Surveillance Camera system to support service delivery, increase transparency in operations and support officer and public safety.

- **Tools, Resources and Equipment for Officer and Public Safety**

Secured training in more than 85+ specialized courses, in addition to annual mandatory re-certifications; expanded the number of carbine rifles and tasers and acquired new pistols with laser sights, lights and holsters; purchased enhanced infrared lighting equipment for the drone, compatible with night vision; replaced Emergency Response Team tactical vests and piloted the wearing of Emergency Response Team uniforms for members on patrol duty for quicker response; upgraded collision reconstruction and analysis equipment; replaced the LiveScan machine; added more traffic calming signage; acquired a Milo simulation range; replaced GPS, modems and Mobile Data Terminals in vehicles and installed mobile phones with ATAK; implemented the new model Trunked Mobile Radio2 Radio system; conducted a review and update of operational and administrative policies to clarify roles and responsibilities and ensure consistency with provincial standards; recognized members and civilian staff for years of service, acknowledged member contributions as they transition out of specialized work and developed a Recognition & Commendation Policy.

- **Foster Public Confidence & Trust**

Re-established a Community Officer to lead policing and crime prevention initiatives, opened more community policing offices and reassigned an officer to downtown Sydney with increased foot patrols in all downtown cores; hired a Senior Safety Navigator through a grant with the Nova Scotia Government, to coordinate crime prevention education and programming for the safety of the senior populations in our communities; redeveloped the CBRPS website and started reporting weekly number and type of calls for service we provide for public safety; Created an historical archive at the CBU Beaton Institute; participated in cultural celebrations and initiatives for connection, belonging and shared understanding; collaborated with community stakeholders to identify needs and discuss concerns on topics of public safety.

- **Financial Practices for Efficiency**



Maintained external cost recovery funding for AOP positions, the Nova Scotia Domestic Violence High Risk Situation Table Analyst, the Cape Breton Integrated Traffic Unit, School Resource Officers and the quad-partite agreement to provide policing services in Membertou; implemented a fee restructure for records services to cost-recover the time and resources they demand from operations; built an on-site storage compound for seized vehicles, expanded weapons and exhibit storage, installed an emergency back-up generator at Headquarters and created a server back-up system including fire suppression.

2026/27 Initiatives

- **Modernize Service Delivery**

Continue to implement changes for efficiencies in police time and resources and effective service delivery, including: deployment of the Body-Worn and In-Car Camera program; a Real-Time Operations Centre to support stationary the municipality's surveillance camera project; adjustments to service delivery models based on response areas, call prioritization and GPS dispatching; a Foot Patrol unit for increased, proactive presence for crime prevention and community engagement; dedicated space for a Firearms range and electronic deployment for equipment; online criminal record checks; and enhanced Firearms training.

- **Employee Engagement**

New measures to strengthen communication, collaboration and accountability amongst all employees; support professional development for career pathing and organizational succession planning; internal training; implement the Recognition & Commendation Policy.

- **Foster Public Confidence & Trust**

Increased activities to educate the public on the work our members and teams do for public safety in the community, using digital and print campaigns to highlight officers' achievements and positive impact on the community; facilitate more opportunities to engage with community and strengthen police-community relationships;

- **Financial Practices for Efficiency**

Continue using a cyclical approach to purchasing equipment and technology; increase capacity of Hybrid vehicles in fleet for improved mileage and fuel efficiency.



Full Time Equivalent Counts

Full Time Equivalent (FTE) Change Details		
Approved 2025/26 FTEs: 276	New Positions: 3	2026/27 FTEs: 279
3 – Civilian Records Clerks for Digital Evidence Management (Body Worn Cams)		

Budget

POLICE SERVICES REVENUE	Approved Budget 2025-26	Requested Budget 2026-27	Budget Increase (Decrease)
4751 Records Inquiries	\$200,000	\$200,000	-
5151 Fines	300,000	300,000	-
5440 Prov-911 Calls			-
TOTAL REVENUES	\$500,000	\$500,000	

POLICE SERVICES	Approved Budget 2025-26	Requested Budget 2026-27	Budget Increase (Decrease)
6000 Wages/Salaries	\$27,740,882	\$28,521,084	\$780,202
6010 Benefits	6,743,192	7,214,414	471,222
6011 Wage Recovery	(4,236,077)	(4,348,092)	(112,015)
6180 Other Cost Recovery	(416,189)	(424,890)	(8,701)
GI 6000, 6010 , & 6011 Wages & Benefits Net of Cost Recovery	\$29,831,808	\$30,962,516	\$1,130,708
6020 Training/Education	180,000	260,000	80,000
6030 Travel/Conferences	60,000	60,000	-
6040 Prof Mem/Dues & Fees	5,000	5,000	-
6050 Office Supplies	45,000	45,000	-



POLICE SERVICES	Approved Budget 2025-26	Requested Budget 2026-27	Budget Increase (Decrease)
6060 Office Equipment	70,000	70,000	-
6070 Photocopy Supplies	10,000	-	(10,000)
6080 Advertising	5,000	2,500	(2,500)
6090 Postage & 6100 Courier	13,000		(13,000)
6100 Courier	-	13,000	13,000
6110 Telephone/Fax	200,000	200,000	-
6120 Publ./Subscriptions	6,000	6,000	-
6130 Computer Hardware	250,000	440,000	190,000
6140 Computer Software	500,000	500,000	-
6150 Meeting Expenses	10,000	10,000	-
6170 Promotion	10,000	12,500	2,500
7000 Heat	32,000	32,000	-
7010 Electrical	112,500	112,500	-
7020 Water	8,525	8,525	-
7030 Bldg/Facility Maint	93,000	93,000	-
7040 Bldg/Facility Repair	15,000	15,000	-
7060 Bldg/Facility Renov	15,000	15,000	-
7070 Bldg/Facility Rental	53,000	53,000	-
7110 Security	2,000	2,000	-
7500 Veh/Equip Maint	30,000	30,000	-
7505 Gasoline & Diesel	500,000	500,000	-
7510 Veh/Equip Repairs	325,000	350,000	25,000
7530 Veh/Equip Replacement	580,000	710,000	130,000
7540 Veh/Equip Rental	2,000	2,000	-
7550 Veh/Equip Towing	4,000	2,000	(2,000)
8000 Operational Equip	150,000	150,000	-
8010 Operational Mat/Supp	150,000	150,000	-



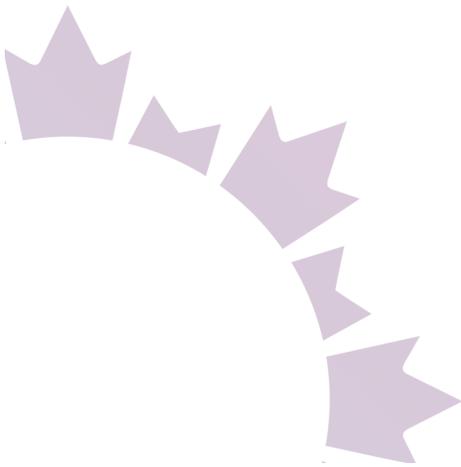
POLICE SERVICES	Approved Budget 2025-26	Requested Budget 2026-27	Budget Increase (Decrease)
8020 Maintenance Equip	6,070	6,070	-
8040 Communication Equip Lines	-	-	-
8090 Uniforms/Clothing	175,000	200,000	25,000
8100 Professional Service	150,000	200,000	50,000
8110 Contracts/Agreements	20,000	20,000	-
8120 Leases	157,800	157,800	-
8125 Major Investigations	180,000	180,000	-
8150 Grants/Subs To Org	25,000	25,000	-
8165 Storm Recovery Cost	-	-	-
TOTAL EXPENDITURES	\$33,981,703	\$35,600,411	\$1,618,708

911 COMMUNICATIONS CENTRE	Approved Budget 2025-26	Requested Budget 2026-27	Budget Increase (Decrease)
6000 Wages/Salaries	\$1,332,209	\$1,475,429	\$143,220
6010 Benefits	307,130	338,169	31,039
6020 Training/Education	12,500	12,500	-
6030 Travel/Conferences	3,000	3,000	-
6040 Prof Mem/Dues & Fees	-	-	-
6050 Office Supplies	3,750	3,750	-
6060 Office Equipment	9,000	9,000	-
6080 Advertising	1,000	1,000	-
6100 Courier			-
6110 Telephone/Fax	95,000	95,000	-
6120 Publ./Subscriptions			-
6130 Computer Hardware	20,000	20,000	-
6140 Computer Software	210,000	210,000	-



911 COMMUNICATIONS CENTRE	Approved Budget 2025-26	Requested Budget 2026-27	Budget Increase (Decrease)
6150 Meeting Expense	1,000	1,000	-
7010 Electrical	11,500	11,500	-
7070 Bldg/Facility Rental	48,000	48,000	-
8010 Operational Mat/Supp		-	-
8040 Comm Equipment Lines	500	3,000	2,500
8100 Professional Services	-	-	-
8110 Contracts/Agreements	75,000	75,000	-
8120 Leases SAP			-
8130 Licenses/Permits	3,000	3,000	-
8165 Storm Cost Recovery	-		-
TOTAL EXPENDITURES	\$2,132,589	\$2,309,348	\$176,759

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Legislative

Office of the Mayor 2026/27 Department Plan

Overview

The Office of the Mayor supports the Mayor in fulfilling their mandate as Chair of CBRM Council, spokesperson for the Municipality and host of visiting dignitaries. This is done by delivering service excellence in administration, operations, community outreach, council relations, intergovernmental and interjurisdictional affairs, issues management and policy. This includes supporting the fulfilment of the Mayor's duties as within the *Municipal Government Act (MGA)*.

Under Section 15 of the MGA, the Mayor has outlined duties and authorities that include presiding at all meetings of Council (may have an alternate), monitors the administration and government of the municipality, and communicates information and recommends measures to the council to improve the finances, administration, and government of the municipality.

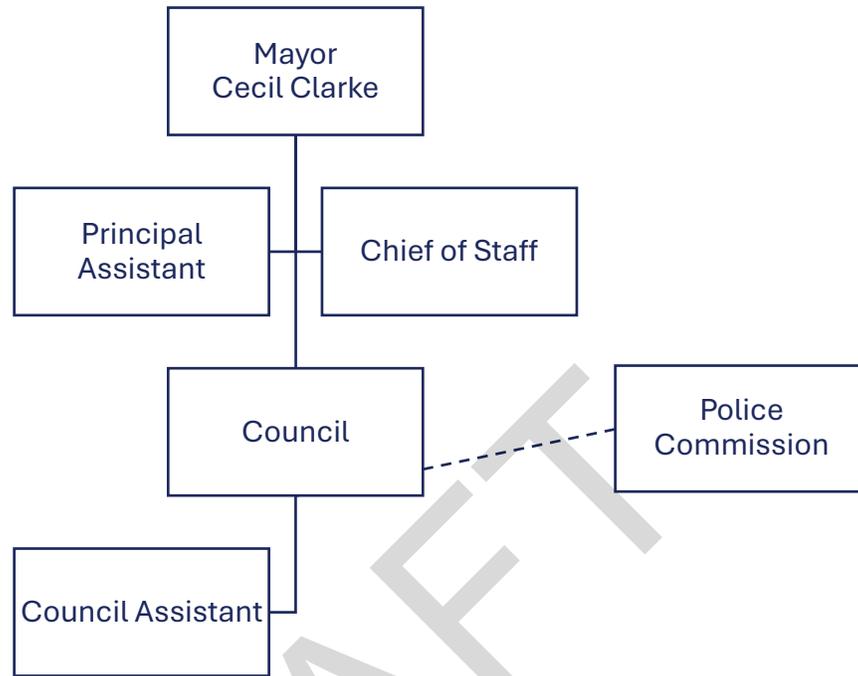
In addition, and unless otherwise provided in a CBRM by-law or policy, the Mayor is an ex-officio member of all committees of the Council.

The Office of the Mayor provides strategic leadership, fosters inclusive engagement and ensures the Office of the Mayor serves as a trusted bridge between Regional Council, residents and external partners – in alignment with Council's priorities.

The Councillors' Support Office works directly with and reports into the Office of the Mayor. The Councillor's Support Office is committed to supporting Council priorities through the coordination of resident relations, communications, and administrative support for members of Council.



2026/27 Proposed Department Structure



Service Area – Office of The Mayor

Service	Outputs
<p>Mayor</p> <p>Principal spokesperson for and Chair of CBRM Council</p>	
<p>Council, Intergovernmental and External Relations</p> <p>Supports collaboration with Councillors, other orders of government and external partners, including representation at governance and intermunicipal bodies.</p>	<ul style="list-style-type: none"> • Coordination on issues with Councillors • Municipal representation with other orders of government • Support work on intermunicipal bodies, such as the Federation of Canadian Municipalities (FCM), and the Nova Scotia Federation of Municipalities



Service	Outputs
	<ul style="list-style-type: none"> • Participation on external governance bodies • Resident and stakeholder inquiry response
<p>Communications (performed by Mayor) Comprehensive communications including managing media inquiries, coordinating digital channels and crisis communications.</p>	<ul style="list-style-type: none"> • Responses to media inquiries and interview requests • Management of traditional and digital communications channels • Coordinated with Corporate Communications
<p>Policy Advice Provides legislative and policy support, including preparation for Council and committees, development of policy proposals and stakeholder engagement.</p>	<ul style="list-style-type: none"> • Preparation of matters discussed at Council, and committee • Meetings with stakeholders, community groups and residents on policy matters
<p>Community Outreach Engages with communities, manages casework, facilitates and participates in local discussions.</p>	<ul style="list-style-type: none"> • Action on casework files • Attendance at local discussions and events • Support for community programming • Engagement with diverse communities
<p>Administrative Support Provides the Mayor with administrative support required to fulfill their mandate, including correspondence management, meeting requests, dignitary protocol, and budget management</p>	<ul style="list-style-type: none"> • Responses to correspondence, meeting requests and invitations • Execution of dignitary visits, flag raisings, proclamations and awards • Mayoral correspondence resident and stakeholder inquiry response • Correspondence writing and coordination in response to Council direction



Service	Outputs
<p>Operational Support</p> <p>Ensures effective daily operations, including schedule management, event coordination and maintenance of internal workflows.</p>	<ul style="list-style-type: none"> • Management of the Mayor’s schedule • Presence at events • Preparation and distribution of cards, certificates and other requested materials to residents • Execution of daily office operations • Management of necessary governance and legislative documentation

Service Area – Council Office

Service	Outputs
<p>Councillor Administrative Support</p> <p>The Councillors' Support Office provides administrative support for members of Regional Council.</p>	<ul style="list-style-type: none"> • Councillors' correspondence and calls response management • Calendars coordination including resident meetings, community engagements and others • Councillors travel support and approvals including hotel booking, flights, mileage, etc. • Councillors' administration support of advertising and promotion budget, discretionary funds and district capital funds (with finance/Office of the Mayor)
<p>Councillor Operational Support</p> <p>The Councillors' Support Office ensures that Councillors have the tools, methods,</p>	<ul style="list-style-type: none"> • Councillors' materials research and preparation including council request forms, petitions, etc.



<p>training and advice necessary for their position.</p>	<ul style="list-style-type: none"> • Councillors' security facilitation and support e.g. access pass, ordering of tech through technology
<p>Councillor-Citizen Relations Support The Councillors' Support Office coordinates resident relations and communications for members of Council. The office liaises with residents, municipal staff and other levels of government to investigate issues or concerns and shares information to assist Councillors in carrying out their role as elected officials.</p>	<ul style="list-style-type: none"> • Response to residents' enquiries to councillors

Full Time Equivalent Counts

Full Time Equivalent (FTE) Change Details		
Approved 2025/26 FTEs: 4	New Positions: 0	2026/27 FTEs: 4

Budget

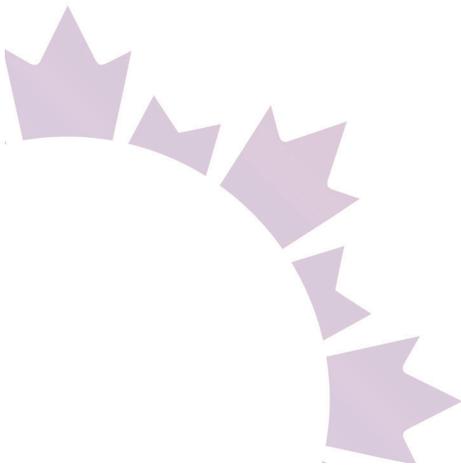
LEGISLATIVE	Approved Budget 2025-26	Requested Budget 2026-27	Budget Increase (Decrease)
6000 Wages/Salaries	\$ 1,152,026	\$ 1,253,525	\$ 101,499
6010 Benefits	230,644	245,238	14,594
6030 Travel/Conferences	90,000	90,000	-
6040 Prof Mem/Dues & Fees	97,263	97,263	-
6050 Office Supplies	12,400	12,400	-
6060 Office Equipment	5,500	5,500	-
6080 Advertising	14,500	19,500	5,000



BUDGET 2026/27

LEGISLATIVE	Approved Budget 2025-26	Requested Budget 2026-27	Budget Increase (Decrease)
6100 Courier	250	250	-
6110 Telephone/Fax	33,434	33,434	-
6120 Publ./Subscriptions	2,550	2,550	-
6130 Computer Hardware	8,000	8,000	-
6150 Meeting Expenses	27,500	17,500	(10,000)
6170 Promotion	26,000	31,000	5,000
8165 Storm Cost Recovery	-	-	-
8010 Operational Mat/Supp	-	-	-
8100 Professional Services	-	-	-
TOTAL EXPENDITURES	\$ 1,700,067	\$ 1,816,160	\$ 116,093

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Capital Budget

Executive Summary

This Capital Budget Plan has been developed within the context of current fiscal constraints and is focused on maintaining core municipal services and critical infrastructure assets. While strategic investment remains an important objective for the municipality, the proposed capital budget prioritizes essential work required to ensure that existing systems continue to operate safely, reliably, and in compliance with regulatory requirements.

To support informed and transparent decision-making, this capital plan applies the CBRM Capital Prioritization Framework. This framework is designed to clearly illustrate the true cost of maintaining the municipal services residents rely on every day, including roads and underground infrastructure. By aligning investment decisions with asset condition, risk, service impact, and regulatory requirements, the framework helps ensure that limited resources are directed to the areas of greatest need while clearly communicating the trade-offs associated with funding constraints.

Infrastructure Condition and Investment Gap

CBRM owns and is responsible for a substantial portfolio of roads, water, wastewater, stormwater, buildings, parks, fleet, and technology assets that are essential to public health, safety, economic activity, and quality of life. Asset condition data presented throughout the budget demonstrates that many of these assets are aging and, in several cases, performing below acceptable condition thresholds. Linear infrastructure, including roads, watermains, and sanitary sewers, represents the largest share of municipal asset value and shows the greatest exposure to long-term deterioration risk.

Prioritization, Risk, and Regulatory Pressures

To manage competing demands within fiscal constraints, the capital program applies the CBRM Infrastructure Prioritization Framework. This framework evaluates projects based on asset condition, risk, service impact, regulatory compliance, and alignment with strategic objectives. It supports transparent decision-making by clearly demonstrating why certain projects proceed while others are deferred.

Regulatory requirements, particularly in wastewater and drinking water systems, continue to be a significant driver of capital investment. Federally mandated standards under the

Wastewater Systems Effluent Regulations and provincial requirements for water treatment and distribution place non-discretionary demands on the capital budget.

Focus on Core Services and Essential Infrastructure

The 2026–2027 Capital Budget prioritizes investments that maintain essential services relied upon daily by residents. These include road paving and rehabilitation, sidewalk reinstatement, traffic safety improvements, water and wastewater system upgrades, fleet replacement, fire services equipment, and IT infrastructure. Where possible, projects are coordinated across departments to maximize efficiency and reduce lifecycle costs.

Financial Capacity and Long-Term Impacts

The capital plan reflects the municipality’s current borrowing capacity and the reality that external funding is limited, competitive, and not guaranteed. While grants and cost-shared programs significantly reduce the municipal burden for certain projects, many core infrastructure needs must still be funded locally. Increased borrowing to address capital pressures has direct implications for future operating budgets through debt servicing and the ongoing costs of maintaining new or expanded assets.

Key Considerations

Asset Conditions & Regulatory Pressures

- CBRM-owned asset conditions are declining
- Aging infrastructure, deferred maintenance, resiliency
- National Housing Crisis
- Regulatory requirements
- Wastewater Systems Effluent Regulations (WSER)

Operational Impacts

- Increased borrowing → Operational budget pressure
- New/expanded assets → New/increased operational expenses

Fiscal Capacity

- External funding is insufficient and not guaranteed
- Significant borrowing requirements
- Fiscal decisions “now” affect CBRM’s options moving forward
- Substantial increased inflationary and supply costs



Deferred Projects and Future Considerations

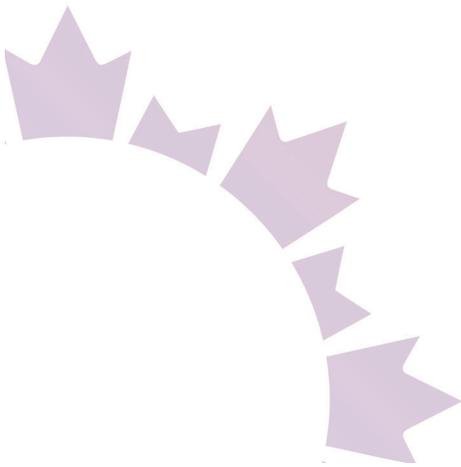
Several capital initiatives have been deferred to remain within current fiscal limits. These deferrals highlight the ongoing challenge of balancing affordability with infrastructure sustainability and reinforce the need for long-term financial planning and advocacy for improved municipal funding tools.

Overall Message

The 2026–2027 Capital Budget represents a prudent, risk-based investment plan that focuses on maintaining essential services within existing financial constraints. While it does not fully address the municipality’s long-term infrastructure needs, it provides a clear, transparent picture of current conditions, funding limitations, and the trade-offs required to deliver services today while planning for the future.

Capital Budget Summary

Project ID	Project Description	Budget
LI	Linear Infrastructure	9,848,252
H	Housing Infrastructure	17,218,394
WW	Wastewater/Stormwater	32,001,958
W	Water Utility	9,782,843
PGB	Parks/Grounds/Buildings/Facilities	5,920,000
SW	Solid Waste	1,050,000
TF	Transit & Fleet	4,779,819
FS	Fire Services	2,238,000
IT	IT/Technology	500,000
TOTAL		\$83,339,266





Carry Over Project		ESTIMATED FINANCING Fiscal Year 2026/27 (Part 1/4)				
Funding Approval/ Full or Partial						
Assumed/ Applied for Funding						
No Funding						
Project ID	Project Description	5-Year Priority Budget 2026/27	Budget 2026/27	Variance 2026/27	Operating/ Capital Reserve	Water
LI	LINEAR INFRASTRUCTURE					
LI-26-1	Local Roads - "Road Rehabilitation"	7,758,163	6,000,000	(1,758,163)		
LI-26-2	Arterial/Collector Roads - "Road Rehabilitation"	5,641,238	2,000,000	(3,641,238)		
LI-26-3	CBRM Sidewalks - "Reinstatement Program"	1,916,750	548,252	(1,368,498)		
LI-26-6	CBRM Sidewalks - "Rural Suburban Sidewalk Program"	0	700,000	700,000		
LI-26-4	J Class Roads - "Initial Paving Program"	2,000,000	300,000	(1,700,000)	150,000	
LI-26-5	Traffic Safety Improvements	1,000,000	300,000	(700,000)		
H	HOUSING INFRASTRUCTURE					
H-25-1	Tartan Downs (CHIF & HAF)	6,864,491	8,518,394	1,653,903		
H-25-2	CBU Water Supply & Housing Development (CHIF)	8,083,333	5,100,000	(2,983,333)		
H-25-3	HAF - Housing Infrastructure	6,433,600	3,600,000	(2,833,600)		
WW	WASTEWATER/STORMWATER					
WW-19-1	Wastewater Treatment Upgrades - (GB/ PM/ Lagoons) Year 6 of 7	22,998,295	21,096,931	(1,901,364)		
WW-18-2	New Victoria Wastewater Collection & Treatment (Sydney Harbour West) Year 2 of 3	7,994,439	9,357,504	1,363,065		
WW-26-1	Northside WWTP - Phase 1 (CHIF) Year 1 of 10	1,562,438	682,228	(880,210)		
WW-26-2	Wastewater Collection System Upgrades	12,536,437	695,295	(11,841,142)		
WW-26-3	Lot-Level Flood Mitigation	0	170,000	170,000		



Carry Over Project		ESTIMATED FINANCING Fiscal Year 2026/27 (Part 2/4)				
Funding Approval/ Full or Partial						
Assumed/ Applied for Funding						
No Funding						
Project ID	Project Description	Provincial Grant	Federal Grant	Other	Canada Community-Building Fund (CCBF)	Long-Term Borrowing
LI	LINEAR INFRASTRUCTURE					
LI-26-1	Local Roads - "Road Rehabilitation"				6,000,000	0
LI-26-2	Arterial/Collector Roads - "Road Rehabilitation"	245,061			1,000,000	754,939
LI-26-3	CBRM Sidewalks - "Reinstatement Program"					548,252
LI-26-6	CBRM Sidewalks - "Rural Suburban Sidewalk Program"				700,000	0
LI-26-4	J Class Roads - "Initial Paving Program"	150,000				0
LI-26-5	Traffic Safety Improvements					400,000
H	HOUSING INFRASTRUCTURE					
H-25-1	Tartan Downs (CHIF & HAF)		8,518,394			0
H-25-2	CBU Water Supply & Housing Development (CHIF)	3,060,000	2,040,000			0
H-25-3	HAF - Housing Infrastructure		3,600,000			0
WW	WASTEWATER/STORMWATER					
WW-19-1	Wastewater Treatment Upgrades - (GB/ PM/ Lagoons) Year 6 of 7	12,658,159	8,438,772			0
WW-18-2	New Victoria Wastewater Collection & Treatment (Sydney Harbour West) Year 2 of 3	3,119,168	3,119,168			3,119,168
WW-26-1	Northside WWTP - Phase 1 (CHIF) Year 1 of 10	409,337	272,891			0
WW-26-2	Wastewater Collection System Upgrades					695,295
WW-26-3	Lot-Level Flood Mitigation			129,861	40,139	0



Carry Over Project		ESTIMATED FINANCING Fiscal Year 2026/27 (Part 3/4)				
Funding Approval/ Full or Partial						
Assumed/ Applied for Funding						
No Funding						
Project ID	Project Description	5-Year Priority Budget 2026/27	Budget 2026/27	Variance 2026/27	Operating/ Capital Reserve	Water
W	WATER UTILITY					
W-26-1	Water Treatment Equipment	2,080,314	2,711,997	631,683		2,711,997
W-26-2	Transmission Main Upgrades	1,343,600	5,940,339	4,596,739		5,940,339
W-26-3	Distribution Main Upgrades	12,568,500	430,507	(12,137,993)		430,507
W-26-4	Structures and Improvements	885,395	500,000	(385,395)		500,000
W-26-5	Meter Replacements	2,200,000	200,000	(2,000,000)		200,000
PGB	PARKS/GROUNDS/BUILDINGS/FACILITIES					
PGB-26-1	CBRM Building Rehabilitation Program	3,000,000	2,000,000	(1,000,000)		
PGB-26-2	Community Energy Efficiency Upgrades	200,000	200,000	0		
PGB-26-3	Accessibility Legislative Compliance Initiatives	200,000	200,000	0		
PGB-26-4	Parks and Grounds Rehabilitations and Upgrades	4,000,000	3,520,000	(480,000)		
SW	SOLID WASTE					
SW-26-1	C&D Landfill Cell (SPAR Rd Site) phase 1	1,041,667	800,000	-241,667		
SW-26-4	Solid Waste Siteworks/ Improvements Fencing	250,000	250,000	(0)		
TS	TRANSIT & FLEET					
TF-26-2	Transit CB - Rolling Stock	4,000,000	3,000,000	(1,000,000)		
TF-26-5	Public Works Fleet Replacement	2,000,000	1,799,819	(220,181)		650,000
FS	FIRE SERVICES					
FS-26-1	Fire Fleet - Pumper and Tanker Replacement	5,138,000	2,238,000	(2,900,000)		
IT	IT/TECH PROJECTS					
IT-26-1	Tech Upgrades/Police Downtown Security Cameras	500,000	500,000	0		
TOTAL		\$124,196,660	\$83,339,266	\$(40,857,394)	\$150,000	\$10,432,843

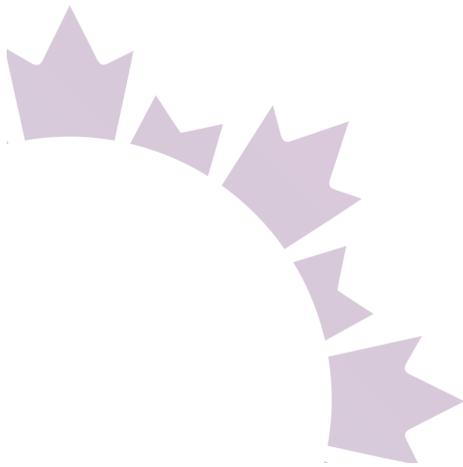


Carry Over Project		ESTIMATED FINANCING Fiscal Year 2026/27 (Part 4/4)				
Funding Approval/ Full or Partial						
Assumed/ Applied for Funding						
No Funding						
Project ID	Project Description	Provincial Grant	Federal Grant	Other	Canada Community-Building Fund (CCBF)	Long-Term Borrowing
W	WATER UTILITY					
W-26-1	Water Treatment Equipment					0
W-26-2	Transmission Main Upgrades					0
W-26-3	Distribution Main Upgrades					0
W-26-4	Structures and Improvements					0
W-26-5	Meter Replacements					0
PGB	PARKS/GROUNDS/BUILDINGS/FACILITIES					
PGB-26-1	CBRM Building Rehabilitation Program					2,320,000
PGB-26-2	Community Energy Efficiency Upgrades					200,000
PGB-26-3	Accessibility Legislative Compliance Initiatives					200,000
PGB-26-4	Parks and Grounds Rehabilitation & Upgrades	1,131,666			1,321,807	546,527
SW	SOLID WASTE					
SW-26-1	C&D Landfill Cell (SPAR Rd Site) phase 1					800,000
SW-26-4	Solid Waste Siteworks/ Improvements Fencing					250,000
TS	TRANSIT & FLEET					
TF-26-2	Transit CB - Rolling Stock	495,000	807,000			1,698,000
TF-26-5	Public Works Fleet Replacement					1,229,819
FS	FIRE SERVICES					
FS-26-1	Fire Fleet - Pumper and Tanker Replacement					2,238,000
IT	IT/TECH PROJECTS					
IT-26-1	Tech Upgrades/Police Downtown Security Cameras					500,000
TOTAL		\$21,268,390	\$26,796,226	\$129,861	\$9,061,946	\$15,500,000



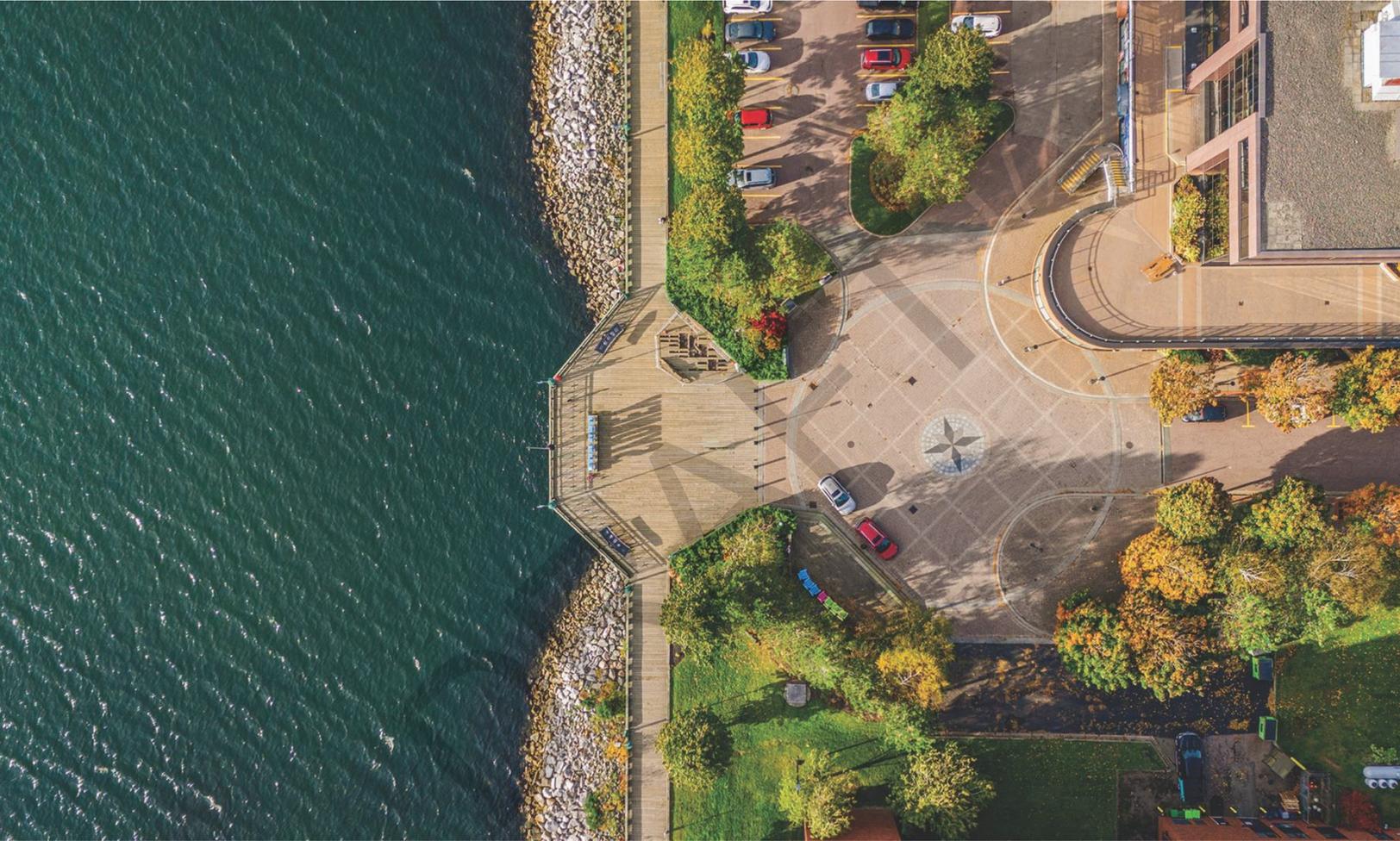
2026-27 Project INDEX

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LI-26-3	CBRM Sidewalks - "Reinstatement Program"
LI-26-6	CBRM Sidewalks – "Rural Suburban Sidewalk Program"
LI-26-4	J Class Roads - "Initial Paving Program"
LI-26-5	Traffic Safety Improvements
H-25-1	Tartan Downs (CHIF & HAF)
H-25-2	CBU Water Supply & Housing Development (CHIF)
H-25-3	HAF - Housing Infrastructure
WW-19-1	Wastewater Treatment Upgrades - 2019 - 2028 (BCF - ICIP) - (GB/PM/Lagoons)
WW-18-2	New Victoria Wastewater Collection & Treatment (Sydney Harbour West)
WW-26-1	Northside WWTP (CHIF)
WW-26-2	Wastewater Collection System Upgrades
WW-26-3	Lot-Level Flood Mitigation
W-26-1	Water Treatment Equipment
W-26-2	Transmission Main Upgrades
W-26-3	Distribution Main Upgrades
W-26-4	Structures and Improvements
W-26-5	Meter Replacements
PGB-26-1	CBRM Building Rehabilitation Program
PGB-26-2	Community Energy Efficiency Upgrades
PGB-26-3	Accessibility Legislative Compliance Initiatives
PGB-26-4	Parks and Grounds Rehabilitations and Upgrades
SW-26-4	Solid Waste Siteworks – Improvements Fencing
SW-26-1	C&D Landfill Cell (SPAR Rd Site) Phase 1
TF-26-2	Transit CB – Rolling Stock
TF-26-5	Public Works Fleet Replacement
FS-26-1	Fire Fleet - Pumper and Tanker Replacement
IT-26-1	Tech Upgrades/Police Downtown Security Cameras





**Cape Breton
Regional
Municipality**



2026-27 BUDGET INFORMATION GUIDE



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Introduction to the Municipal Budget

A municipal budget is more than a financial document; it is a policy tool that reflects the values, priorities, and strategic direction of the municipality. By translating CBRM's goals into dollars, the budget allocates resources to ensure essential services are provided, infrastructure is maintained, and community well-being is promoted. Councillors play a crucial role in shaping and approving the budget to balance community needs with fiscal responsibility.

The municipality's financial information has been prepared to conform in all material respects to the accounting principles prescribed pursuant to Section 451 of the *Municipal Government Act*.

CBRM's budget is structured into two major components: the Capital Budget and the Operating Budget. CBRM Council approves both as part of the annual budget process.

Key Functions of the Municipal Budget

Plan and Policy Document

The budget translates Council's strategic priorities into actionable financial commitments, allocating funds to departments/service areas and projects. It sets spending limits based on anticipated revenues.

Legal Authority to Spend

The budget is a legal document that authorizes the collection of taxes and other revenues and gives permission to spend these funds on services and infrastructure. Without an approved budget, the municipality would lack the legal basis to fund its operations.

Control Mechanism

The budget acts as a control to ensure that spending stays within approved limits. Regular financial reports compare actual spending with budgeted amounts, helping to prevent overspending and ensure accountability.

By law in Nova Scotia, municipalities must operate with a balanced budget (i.e., total expenditures cannot exceed total revenues). This supports long-term fiscal stability, prevents accumulating unsustainable debt, and builds trust with the public by showing the municipality is fiscally responsible.

Budgeting Practices

1) Fiscal Responsibility



- **Prudent financial management:** CBRM prioritizes decisions that contribute to long-term financial stability, including maintaining appropriate reserve levels to cushion against economic downturns or unexpected expenses.
- **Monitoring financial performance:** Regular reviews of financial reports and performance metrics help CBRM stay on track with its budget, making adjustments as necessary to meet financial goals.

2) Strategic Planning

- **Aligning with goals:** The budget should closely align with CBRM's strategic goals and priorities, ensuring resources are directed where they have the greatest impact.
- **Long-term planning:** CBRM should consider the long-term implications of budget decisions, especially capital projects and infrastructure investments, so future needs and growth are accounted for.

3) Risk Management

- **Contingency planning:** CBRM sets aside funds in contingency reserves for unforeseen circumstances, helping manage unexpected expenses without disrupting planned activities or services.

Capital Budget

The Capital Budget funds long-term investments in infrastructure such as roads, transit-related assets, recreational facilities, and municipal buildings. These projects often span multiple years and can require significant upfront costs, but they deliver benefits over a long period.

Capital Investment Overview

CBRM manages a large portfolio of tangible capital assets that are critical to delivering municipal services.

These assets commonly include:

- Transportation infrastructure (roads, sidewalks)
- Buildings and facilities (municipal facilities, community/public service buildings)
- Parks and green spaces
- Stormwater/wastewater-related infrastructure
- Public lighting and traffic systems
- Municipal vehicles and equipment



The Annual Capital Budget serves as CBRM's financial plan for maintaining, upgrading, and expanding these assets. It finances:

- Maintenance of existing assets to keep infrastructure in good working condition
- Major upgrades and replacements to address aging infrastructure and reduce emergency repair risk
- New assets to meet evolving needs and improve services

Note: Regular maintenance and minor repairs are typically funded through the Operating Budget, while major capital investments (new facilities or significant upgrades) are handled through the Capital Budget.

Capital Investment Trends

CBRM's capital investment trends are influenced by municipal priorities, growth, and external economic conditions. Key themes commonly include:

- **Infrastructure renewal:** Prioritizing renewal/replacement of aging assets to maintain reliability and avoid higher future costs and disruptions.
- **Environmental sustainability and resilience:** Allocating capital funding toward flood control, energy efficiency, and green infrastructure to support climate adaptation.
- **Service demand pressures:** Population and service-demand changes can create infrastructure gaps that take time to address (both funding capacity and delivery capacity).

Capital Funding Sources

Capital projects can be funded through a mix of:

- **Debt financing:** Helps pay for large, long-life projects by spreading costs across the asset's useful life. This adds future principal-and-interest costs that must be managed carefully.
- **Operating budget contributions:** Used for smaller/urgent projects that don't justify borrowing.
- **Reserves:** Set aside for planned projects or emerging needs, reducing pressure for immediate tax increases or new debt.
- **Cost sharing and external funding:** Provincial/federal grants and partnerships can support large projects (especially infrastructure, sustainability, and mobility initiatives).

Capital Plan Structure

CBRM's capital plan can be described in two broad categories:

- **Base Program (state of good repair):** Maintains existing service levels and assets (e.g., routine resurfacing, facility repairs, fleet replacement).



- **Strategic Initiatives (transformative projects):** Larger one-time investments aligned with long-term goals (mobility, climate action, growth management), often requiring partnerships and/or grants.

Types of Capital Projects

- **Annual programs:** Recurring, routine projects (e.g., road resurfacing, park renewals) spread across many assets.
- **Discrete projects:** Larger one-time projects with defined start/end dates (e.g., new facility builds, major expansions). These require detailed planning, including land/design, consultation, and future operating cost planning.

Capital Planning Considerations

When making capital decisions, CBRM needs to account for:

- **Long-term impact:** Assets can last from a few years to decades; decisions affect future taxpayers.
- **Full life-cycle costs:** Operating, maintenance, renewal, staffing, energy, and replacement must be considered, not just construction cost.
- **Changing service needs:** Facilities and infrastructure should be flexible to meet future demand.
- **Trade-offs and prioritization:** Limited resources require councillors to weigh competing priorities (e.g., climate resilience vs. mobility vs. facilities).

Capital Planning Process

The structured annual process often follows stages like:

- Early summer: Evaluation of submissions (risk, service impact, alignment with priorities; delivery capacity).
- Fall: Prioritization and refinement (cost updates, funding assumptions, stakeholder input).
- Winter: Draft plan review by councillors/committee; amendments and debate.
- Spring: Council ratification; budget becomes the basis for the capital program year.

How the Capital Budget Affects Future Taxes

Capital decisions can affect taxes over many years:

- Debt-funded capital projects create future debt-servicing costs (principal + interest) that must be paid from future operating budgets.



- New assets can create future operating costs (utilities, cleaning, maintenance, staffing) that will need to be funded in later operating budgets.

Operating Budget

The Operating Budget covers day-to-day operating expenses, such as wages, utilities, materials, and contracted services. It funds ongoing services like solid waste, snow removal, transit services (where applicable), public safety, and administration.

Revenue

Municipal revenues typically come from:

1. Taxes

- Property taxes comprise the largest revenue source, based on assessed values.
- Deed transfer tax (if applicable locally) are a percentage charged on property transfers.
- Mandatory/offset taxes are collected for other levels of government are offset by matching expenditures (net-zero to the municipality).
- Area rates are targeted rates for defined areas/services (where used).

2. User fees

- Program and service fees (e.g., recreation programs)
- Permits, development fees
- Tickets/fines and other service charges

3. Government grants

- Provincial/federal grants tied to specific programs or projects.

4. Investment income

- Interest earned on reserve funds and investments.

Expenditures

Common operating expenditure groupings include:

1. Compensation (wages, pensions, benefits)
2. External services (contracted services like waste collection, snow removal, consultants; often inflation-linked)
3. Other fiscal such as:



- Transfers to/from reserves
 - Grants
 - Travel/training
 - Mandatory expenditures (e.g., provincially required education contributions that are offset by dedicated area rates)
4. Materials, supplies, office, and other goods/services
 5. Debt service (principal + interest)
 6. Building costs & vehicle expenses (fuel/electricity and maintenance, market/regulatory price-driven)

Roles & Responsibilities

1) Staff Responsibilities

- **Budget preparation:**
 - Staff collect and consolidate departmental requests aligned with Council priorities, building the full draft budget and funding plan.
- **Ongoing support:**
 - Staff provide financial updates through the year to support monitoring and course correction.

2) Council / Committee Responsibilities

- **Review and approval:**
 - Councillors review draft budgets, debate priorities, and make adjustments within financial constraints.
- **Setting the tax rate:**
 - The approved spending level informs the required tax rate(s) and other revenue decisions.

3) CBRM Council Responsibilities

- **Final ratification:**
 - Council votes to approve (ratify) the final operating and capital budgets.
- **Ongoing monitoring:**
 - Council monitors financial reporting throughout the year to track budget performance.

The Annual Budget Cycle



Community Involvement in the Budget Process

Public input is essential. Common engagement methods include district meetings with Council and/or administration, surveys or other opportunities for public participation.

Police Budget Schedule & Process

CBRM's police budgeting has an additional governance step through the CBRM Board of Police Commissioners, which reviews the police budget and recommends it to Council for approval.

CBRM's regional police service provides policing across the municipality. Council generally approves or rejects the police budget as part of the broader municipal budget, with the Police Commission playing a key role in review and recommendation.

Contingency Planning & Reserves

Reserves are essential tools that help the municipality manage future expenses. They are often divided into:

- **Capital reserves** (linked to capital planning)
- **Operating reserves** (to address operating risks and one-time needs)
- **Risk/contingency reserves** (to respond to emergencies like severe storms)

Reserves are typically funded through operating contributions, one-time revenues, and in some cases proceeds from asset sales. Withdrawals are approved by Council (either in the approved budget or via an approval process set out in municipal policy/practice).



Reserve balances are commonly reported to Council regularly to maintain transparency and accountability.

Long-Term Financial Planning

Long-term planning supports:

- Debt management to keep repayments affordable in future operating budgets
- Anticipating future costs to manage Growth, inflation, service demands, and asset renewal needs

Performance Measurement & Accountability

Municipalities often use key performance indicators to track:

- Resident satisfaction with services
- Financial stewardship
- Workforce retention
- Service standards (e.g., response times)
- Capital project milestone delivery

Understanding Budget Constraints

Why reducing taxes is hard in the short term

Council often has limited ability to reduce taxes quickly due to:

- Debt servicing already committed from prior capital decisions
- Salaries under collective bargaining agreements
- Contracts that can't be easily changed or cancelled

Cutting capital projects may not reduce taxes immediately if the capital plan is not primarily funded by current-year taxes; however, it can reduce future debt-servicing pressure.

Influencing future tax rates

Council can impact future tax rates by:

- Avoiding or deferring new ongoing service enhancements that create long-term operating costs
- Streamlining existing services
- Ensuring new services have sustainable, ongoing revenue



Matching Revenue Sources to Expenditures

A key sustainability principle is ensuring:

- Ongoing expenses are funded by ongoing revenues (property taxes, stable user fees)
- One-time revenues (grants, asset sales) are used for one-time costs (capital projects, emergency response)

Using one-time money to fund ongoing services can create structural deficits and future tax shocks.

Inflation & Debt

Inflation

Inflation raises the cost of goods and services (materials, fuel, wages). Budgets must account for inflation or else reduce scope/service to stay balanced.

Debt and debt capacity

Debt is typically reserved for long-life assets so costs are shared across generations that benefit. Debt servicing (principal + interest) is paid through future operating budgets, reducing flexibility.

Nova Scotia provides guidance on evaluating debt risk using measures such as:

- Debt servicing costs as a percentage of “own-source revenue”
- Outstanding debt as a percentage of own-source operating revenue
(Exact thresholds and reporting formats can be aligned to the provincial guidance used in municipal finance.)

Future Budget Challenges

Looking ahead, common pressures for CBRM include:

1. **Aging infrastructure** (repair/replacement demands)
2. **Service demand changes** (demographics, technology, and local economic conditions)
3. **Climate impacts** (more frequent/severe weather increasing emergency and infrastructure costs)

Conclusion

CBRM’s budget is a dynamic tool that balances community needs with long-term sustainability. Through careful planning, public engagement, and performance monitoring, CBRM can continue to deliver essential services while maintaining fiscal responsibility.



CBRM budget resources: CBRM posts budget materials and related documents online.

DRAFT



2026/27 Capital Budget

REQUIRED INFORMATION

Date: March 23, 2026

Project Name: Local Roads - "Road Rehabilitation"

Project ID: LI-26-1

Managing Department: Engineering Services

Asset Category: Roads

Asset Sub-Category: Level 5 - Local Roads

Project Type: Renewal/Replacement

Project Details: Asphalt and concrete roadwork for streets located in all divisions of CBRM

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	2026/27	2027/28	Remaining Years
New Operating Impacts			
On-going Operating Costs			
One-time Operating Costs			

Comments:

OTHER USEFUL INFORMATION

Related Documents:

Total Work Cost in 2026/27 \$6,000,000



2026/27 Capital Budget

REQUIRED INFORMATION

Date: March 23, 2026

Project Name: Local Roads - "Road Rehabilitation"

Project ID: LI-26-1

Managing Department: Engineering Services

Asset Category: Roads

Asset Sub-Category: Level 5 - Local Roads

Project Type: Renewal/Replacement

Project Details: Asphalt and concrete roadwork for streets located in all divisions of CBRM

Scope of Work: The individual road segments are identified in the "Capital Budget PowerPoint Presentation". The scope of work varies for each individual street but includes activities such as concrete curb & gutter and sidewalk repairs/replacements, asphalt mill & paves, partial depth road rehabilitations, and full depth road rehabilitations. The 26/27 budget allows for 5.20km of roadways to receive treatment.

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Capital Budget				
Estimated Financing				
Operating Reserve				
Capital Reserve				
Capital from Operating				
Water Utility				
Wastewater				
Provincial Grant				
Federal Grant				
Other				
CCBF		\$6,000,000		
Long-Term Borrowing				

	2026/27	2027/28	Remaining Years
New Operating Impacts			
On-going Operating Costs			
One-time Operating Costs			

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REQUIRED INFORMATION

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Capital Reserve				
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Water Utility				
Wastewater				
Provincial Grant				
Federal Grant				
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Long-Term Borrowing				

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On-going Operating Costs			
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CCBF		\$6,000,000		
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On-going Operating Costs			
One-time Operating Costs			

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REQUIRED INFORMATION

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Operating Reserve				
Capital Reserve				
Capital from Operating				
Water Utility				
Wastewater				
Provincial Grant				
Federal Grant				
Other				
CCBF		\$6,000,000		
Long-Term Borrowing				

	2026/27	2027/28	Remaining Years
New Operating Impacts			
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One-time Operating Costs			

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OTHER USEFUL INFORMATION

Related Documents:

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2026/27 Capital Budget

REQUIRED INFORMATION

Date: March 23, 2026

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Estimated Financing				
Operating Reserve				
Capital Reserve				
Capital from Operating				
Water Utility				
Wastewater				
Provincial Grant				
Federal Grant				
Other				
CCBF		\$6,000,000		
Long-Term Borrowing				

	2026/27	2027/28	Remaining Years
New Operating Impacts			
On-going Operating Costs			
One-time Operating Costs			

Comments:

OTHER USEFUL INFORMATION

Related Documents:

Total Work Cost in 2026/27 \$6,000,000



2025/26 Capital Budget

REQUIRED INFORMATION

Date: March 23, 2026

Project Name: Local Roads - "Road Rehabilitation"

Project ID: LI-26-1

Managing Department: Engineering Services

Asset Category: Roads

Asset Sub-Category: Level 5 - Local Roads

Project Type: Renewal/Replacement

Project Details: Asphalt and concrete roadwork for streets located in all divisions of CBRM

Scope of Work: The individual road segments are identified in the "Capital Budget PowerPoint Presentation". The scope of work varies for each individual street but includes activities such as concrete curb & gutter and sidewalk repairs/replacements, asphalt mill & paves, partial depth road rehabilitations, and full depth road rehabilitations. The 26/27 budget allows for 5.20km of roadways to receive treatment.

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Project Cash Flow:

	Unspent Previous Budget	2025/26	2026/27	Remaining Years
Capital Budget				
Estimated Financing				
Operating Reserve				
Capital Reserve				
Capital from Operating				
Water Utility				
Wastewater				
Provincial Grant				
Federal Grant				
Other				
CCBF		\$6,000,000		
Long-Term Borrowing				

	2025/26	2026/27	Remaining Years
New Operating Impacts			
On-going Operating Costs			
One-time Operating Costs			

Comments:

OTHER USEFUL INFORMATION

Related Documents:

Total Work Cost in 2025/26 \$6,000,000



2026/27 Capital Budget

REQUIRED INFORMATION

Date: March 23, 2026

Project Name: Local Roads - "Road Rehabilitation"

Project ID: LI-26-1

Managing Department: Engineering Services

Asset Category: Roads

Asset Sub-Category: Level 5 - Local Roads

Project Type: Renewal/Replacement

Project Details: Asphalt and concrete roadwork for streets located in all divisions of CBRM

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Wastewater				
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Federal Grant				
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CCBF		\$6,000,000		
Long-Term Borrowing				

	2026/27	2027/28	Remaining Years
New Operating Impacts			
On-going Operating Costs			
One-time Operating Costs			

Comments:

OTHER USEFUL INFORMATION

Related Documents:

Total Work Cost in 2026/27 \$6,000,000



2026/27 Capital Budget

REQUIRED INFORMATION

Date: March 23, 2026

Project Name: Local Roads - "Road Rehabilitation"

Project ID: LI-26-1

Managing Department: Engineering Services

Asset Category: Roads

Asset Sub-Category: Level 5 - Local Roads

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One-time Operating Costs			

Comments:

OTHER USEFUL INFORMATION

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Total Work Cost in 2026/27 \$6,000,000



2026/27 Capital Budget

REQUIRED INFORMATION

Date: March 23, 2026

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On-going Operating Costs			
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2026/27 Capital Budget

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Long-Term Borrowing				

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Comments:

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2026/27 Capital Budget

REQUIRED INFORMATION

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Long-Term Borrowing				

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New Operating Impacts			
On-going Operating Costs			
One-time Operating Costs			

Comments:

OTHER USEFUL INFORMATION

Related Documents:

Total Work Cost in 2026/27 \$6,000,000



STAFFREPORT

To: Mayor and Council
Submitted by: Demetri Kachafanas, K.C., CAO
Date: March 26, 2026
Subject: 2026/27 Operating and Capital Budget – Recommendation for Approval

Recommendation

That Council approve the 2026/27 Operating, Water Operating, and Capital Budgets as presented.

Motions for Consideration:

Operating Budget Motion:

to approve the 2026/27 in Operating Budget as presented.

Water Operating Budget Motion:

to approve the 2026/27 Water Utility Operating Budget as presented; and direct staff to proceed toward rate study.

Water Capital Budget Motion:

to approve the 2026/27 Water Utility Capital Budget as presented

Capital Budget Motion:

to approve the 2026/27 Capital Budget and associated financing in accordance with the Municipality's Debt Management Policy.

Purpose

The purpose of this report is to present the 2026/27 General Operating, Water Utility Operating, and Capital Budgets for Council's consideration and to recommend approval of the budgets and associated tax and water rates as presented.

Background

At the direction of Council, staff have prepared the 2026/27 Operating and Capital Budgets in alignment with Council's strategic priorities, service level expectations, legislated requirements, and long-term financial sustainability objectives.

A detailed summary of the proposed 2026/27 Operating and Capital Budgets was circulated to Council in advance of the budget meetings. Staff delivered a comprehensive budget presentation at Committee of the Whole that responded to questions such as operating expenditures and revenue assumptions, cost recovery and user fees, contractual obligations and agreements, capital project prioritization and funding sources, and debt management and long-term financial impacts.

Discussion

The proposed 2026/27 Operating Budget reflects continued delivery of core municipal services while addressing inflationary pressures, contractual commitments, and Council-approved initiatives. The budget includes funding for policing services, grants and contributions, and ongoing operational requirements.

The proposed 2026/27 Water Utility Operating Budget supports the continued delivery of safe and reliable drinking water services, system maintenance, regulatory compliance, and operational sustainability. The Water Utility is funded through user rates and is managed separately from the General Operating Budget.

The proposed Capital Budget has been developed in accordance with the Municipality's approved Debt Management Policy, ensuring that capital investments remain within established affordability thresholds.

Financial Impact

The total proposed 2026/27 Operating Budget is inclusive of all operating departments and services, and is supported by the associated tax rates as presented. The total proposed 2026/27 Water Utility Operating Budget is fully supported through water rates in accordance with the Municipality's rate-supported utility model.

The Capital Budget and related financing plans are consistent with Council-approved financial policies and do not exceed debt capacity limits.

Conclusion:

Approval of the 2026/27 Operating and Capital Budgets will allow the Municipality to continue delivering essential services, advance priority projects, and maintain long-term financial sustainability in accordance with Council direction and approved policies.

A copy of this report can be obtained online at www.cbrm.ns.ca or by contacting the Office of the Municipal Clerk at 902-563-5010.

Report Prepared by: Nancy Dove, Chief Financial Officer



**Public Works
Office of the Minister**

PO Box 186, Halifax, Nova Scotia, Canada B3J 2N2

MAR 24 2026

Cape Breton Regional Municipality
Received
MAR 25 2026
MAYOR'S OFFICE

His Worship Cecil Clarke
Mayor of Cape Breton Regional Municipality
320 Esplanade
Sydney, NS B1P 7B9

Dear Mayor Clarke:

Re: Cost Shared Program for Paving of Subdivision (J Class) Streets for fiscal year 2026-27.

Thank you for your Municipality's submission under the Cost Shared Program for Paving of Subdivision (J Class) Streets for fiscal year 2026/27.

Due to program limits, the Department will not be able to proceed with Rosewood Heights, Watson Road, Burton Drive, Fairholme Close, Marydale Drive, Woodland Drive, MacPherson Drive, MacLellan Avenue, Sarah Drive and Walkers Lane. The Municipality may wish to re-submit these candidates for the 2027-28 program under the terms outlined in the Cost Share Agreement.

Yours sincerely,

**Fred Tilley
Minister of Public Works**

- c: Demetri Kachafanas, Chief Administrative Officer
- Cory Youden, Manager Engineering Services
- Paul Colton, District Director, Eastern
- Andrew MacPherson, Construction Manager, Eastern
- Laura Cunningham, Capital Program Administration Officer