

2015Apr13OpenWeb\_001 ROTHESAY

COUNCIL MEETING Rothesay Town Hall Monday, April 13, 2015 7:00 pm



- 1. APPROVAL OF AGENDA
- 2. APPROVAL OF MINUTES Regular meeting 9 March 2015 Business Arising from Minutes
- 3. OPENING REMARKS OF COUNCIL 3.1 Declaration of Conflict of Interest
- 4. DELEGATIONS
- **4.1 Eriskay Drive/Iona Avenue RFP T-2015-004** Cindy Millican (*Refer to Item 9.1*)
- **4.2 2014 Audited Rothesay Financial Statements** Treasurer Doug MacDonald, CPA, CA, CFP Auditors Teed Saunders Doyle & Co. Peter Logan, CPA, CA (*Time extension granted by Deputy Mayor and refer to Item 9.2*)

#### 5. CORRESPONDENCE FOR ACTION

5.1 18 March 2015 Request for support from Saint John Dragon Boat Festival

#### **Approve request**

	1	
5.2	9 April 2015	Memorandum from Town Manager Jarvie RE: Designated highway funding
	2 April 2015	Letter from Department of Transportation and Infrastructure to UMNB RE:
		Municipal Designated Highway Program Supplementary Funding
	Draft	Response to Department of Transportation and Infrastructure to UMNB RE:
		Municipal Designated Highway Program Supplementary Funding

#### Approve response

5.3 3 April 2015 Letter from a resident RE: water charges

Refer to Town Manager for a response and Utilities Committee for information

#### 6. CORRESPONDENCE - FOR INFORMATION

6.1	10 March 2015	Copy of letter from Minister Kenney (DoELG) to Quispamsis RE:
		Waste Packaging and Paper Stewardship Program
6.2	10 March 2015	Letter from NB Childrens Foundation RE: grant applications
6.3	13 March 2015	Letter from Fundy Regional Service Commission RE: thanks for
		support of Blue Bin depot program

#### ROTHESAY

Regular Council Meeting Agenda

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#### 13 April 2015

7.	REPORTS
7.	REPORIS

7.0	April 2015	Report from Closed Session		
7.1	31 December 2014	Kennebecasis Regional Joint Board of Police Commissioners Audited		
		Financial Statements (2014)		
	28 January 2015	Kennebecasis Regional Joint Board of Police Commissioners		
		(KRJBPC) meeting minutes		
	31 December 2014	KRJBPC Statement of Financial Position (pre-audit)		
	26 February 2015	KRJBPC meeting minutes		
	31 January 2015	KRJBPC Statement of Financial Position (pre-audit)		
	28 February 2015	KRJBPC Statement of Financial Position (pre-audit)		
7.2	11 February 2015	Kennebecasis Valley Fire Department (KVFD) Board meeting		
		minutes		
	31 December 2014	KVFD Statement of Operations with budget variances		
	11 February 2015	KVFD Chief's Report		
	31 December 2014	KVFD Response Report (year end)		
7.3	31 December 2014	Kennebecasis Public Library Audited Financial Statements (2014)		
	18 February 2015	Kennebecasis Public Library Board meeting minutes		
	February 2015	KPL Librarian's Report		
	31 December 2014	Draft Comparative Income Statement		
7.4	28 February 2015	Draft Rothesay Utility Fund Financial Statements		
	28 February 2015	Draft Rothesay General Fund Financial Statements		
7.5	17 March 2015	Draft Parks and Recreation Committee meeting minutes		
7.6	18 March 2015	Draft Public Works and Infrastructure Committee meeting minutes		
	> 2015-2020 Sidewalk	Plan		
2	Golf Club Court/East	Riverside-Kingshurst Park crosswalk		
7.7	18 March 2015	Draft Utilities Committee meeting minutes		
7.8	30 March 2015	Draft Planning Advisory Committee meeting minutes		
	> 2110 Rothesay Road	(Cash in lieu of LPP)		
7.9	March 2015	Building Permit Summary Report		

#### 8. UNFINISHED BUSINESS

#### TABLED ITEMS

**8.1 Traffic By-law 1-14** (Tabled June 2014) *No action at this time* 

Regular Council Meeting Agenda

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13 April 2015

#### 9. NEW BUSINESS

#### **BUSINESS ARISING FROM DELEGATIONS**

## 9.1 Eriskay Drive/Iona Avenue RFP T-2015-004 7 April 2015 Letter from C. Millican Refer to Public Works and Infrastructure Committee

#### 9.2 2014 Audited Rothesay Financial Statements

10 April 2015	Memorandum prepared by Treasurer MacDonald
DRAFT	2014 Audited Rothesay Financial Statements

#### 9.2.1 2014 Rothesay Annual Report

DRAFT Annual Report

#### FINANCE

**9.3 Municipal Capital Borrowing Board (water line expansion Gondola Point Road)** 9 April 2015 Memorandum prepared by Treasurer MacDonald

#### **OPERATIONS**

#### 9.4 Heated storage construction – Master Drive

7 April 2015 Memorandum prepared by DO McLean

#### 9.5 T-2015-001A: Four Wheel Drive Backhoe

7 April 2015 Memorandum prepared by DO McLean

#### 9.6 T-2015-001C: Compact Track Loader

7 April 2015 Memorandum prepared by DO McLean

#### ADMINISTRATION

**9.7** Snow clearing and Rothesay Common artificial ice surface (hockey) 1 April 2015 Email from Counc. MacDonald

#### **10. NEXT MEETING**

Public Hearing – Water By-law	Monday, May 11, 2015
Regular Meeting	Monday, May 11, 2015

#### **11. ADJOURNMENT**

## Consolidated Financial Statements Year Ended December 31, 2014

See Agenda item 9.2 for detailed financial statements

# Overview

- Differences between final audited financial statements and monthly operating financial statements
  - 1. Consolidated includes operating results and balance sheets of the Town general funds (capital and operating), water and sewer utility funds (capital and operating), reserve funds, and the proportionate share of the jointly controlled entities (KRJBPC, KVFD and KPL)
  - 2. Capital asset purchases are reflected as asset additions even if the expenditure is financed from operating revenue
  - Amortization is recorded on all capital assets except for land – asset disposals recorded as an expense
  - 4. Debt repayments are not reflected as an expense
  - 5. Liabilities are recognized for pension, sick leave and retirement allowances as determined by the actuary

### Jointly Controlled Entities

	2014	2013	2012
KRJBPC	41.02%	41.07%	42.77%
KVFD	41.65%	41.57%	43.41%
KPL	40.05%	40.05%	43.30%

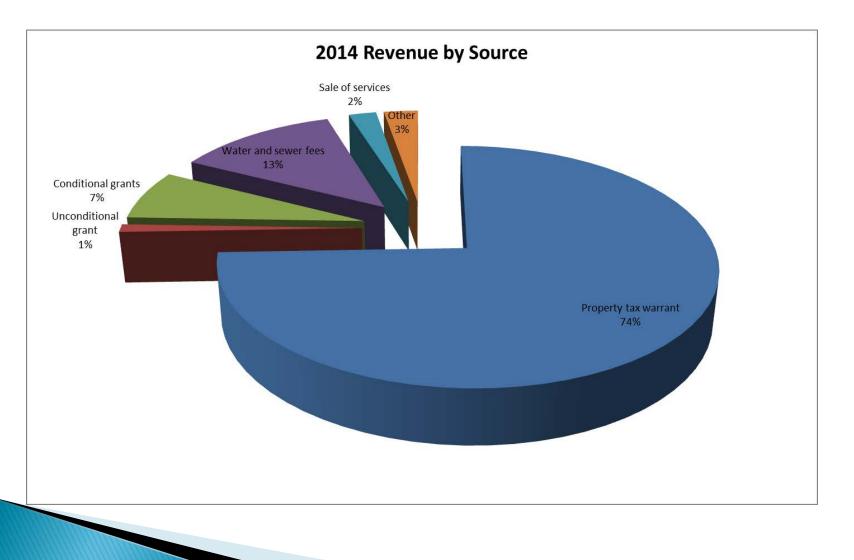
Allocations are determined based upon funding formulas and contracts – change in percentage ownership resulted in a increase in net equity of \$1,413 (\$189,015 decrease in 2013)

Consolidated Financial Statements Year Ended December 31, 2014 Highlights

Revenue:	Budget 2014	2014	Actual 2013	2012
Property tax warrant	\$ 14,246,284	\$ 14,246,281	\$ 14,073,003	\$ 13,886,175
Water and sewer user fees	2,363,044	2,412,895	2,271,412	2,155,413
Unconditional grant	209,567	209,568	315,881	405,273
Conditional Government transfers	55,592	1,336,347	642,597	763,188
Other revenues	703,243	931,004	1,434,652	1,426,770
Total revenue	\$ 17,577,730	\$ 19,136,095	\$ 18,737,545	\$ 18,636,819

Conditional Government transfers includes Gas Tax funds used during the year (\$830,000 vs \$470,000), ACOA and Designated Highway funds

Other revenue decrease due to drop in Town Hall rent and developer contributions in 2013.



- Comments re revenue
  - 1.23% increase in property tax warrant
  - 2.12% increase in total revenue

	2014	2013	2012
Property tax rate	\$1.19	\$1.19	\$1.19
Municipal Tax base	\$1,197,166,750	\$1,182,605,300	\$1,166,905,450
Property tax warrant	\$14,246,281	\$14,073,003	\$13,886,175

	2014	2013	2012
Annual sewer rate	\$320	\$300	\$285
Base water rate per cm	\$1.00	\$0.90	\$0.90
Total revenue	\$2,412,895	\$2,271,412	\$2,155,413

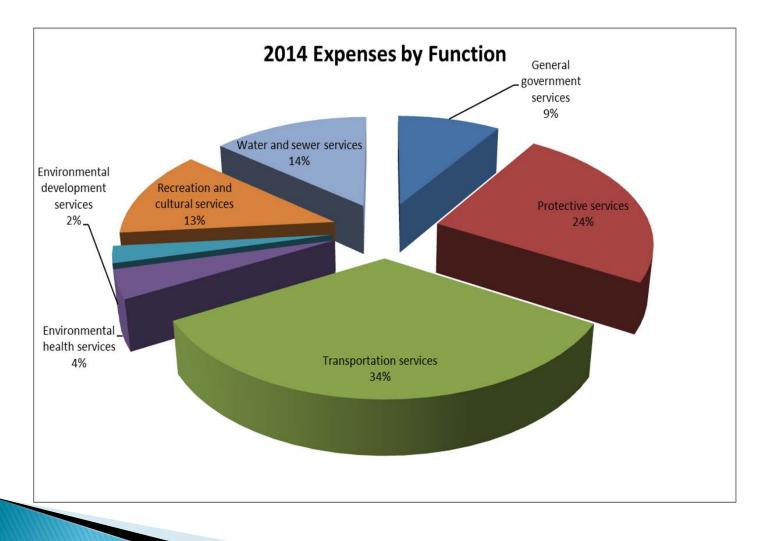
#### **Consolidated Financial Statements**

Year Ended December 31, 201	4
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Highlights

	Budget		Actual	
Expenditures	2014	2014	2013	2012
General government services	\$ 2,047,959	\$ 1,598,344	\$ 1,703,586	\$ 1,598,651
Protective services	4,278,630	4,254,824	4,178,935	4,106,934
Transportation services	4,673,940	5,859,229	4,819,857	5,440,766
Environmental health services	715,000	710,520	686,719	661,786
Environmental development services	547,200	426,342	414,983	374,187
Recreation and cultural services	2,249,273	2,215,255	2,331,416	2,063,464
Water and sewer services	2,421,564	2,432,314	2,147,986	2,524,178
Total expenditures	\$ 16,933,566	\$ 17,496,828	\$ 16,283,482	\$ 16,769,966

### Transportation fluctuation due to capital asset transactions



### **Capital Asset Continuity**

	2014	2013
Opening NBV balance	\$72,694,995	\$72,509,074
Asset additions	7,704,724	3,865,761
Amortization	(3,488,481)	(3,321,163)
Asset disposals	(1,060,549)	(88,188)
Change in ownership *	1,749	(270,489)
Closing NBV balance	\$75,852,438	\$72,694,995
Proceeds on disposal	\$ 30,866	\$ 20,387
Loss on disposal	\$1,029,683	\$ 67,801

\* Jointly controlled entities

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# Highlights

Capital transactions by major projects (expenditures in 2013 and 2014)

	Additions	NBV "loss"
Green Road	\$ 1,330,000	\$ 165,000
Hampton Road	1,640,000	430,000
Gondola Point Road	1,160,000	235,000
Maiden Lane	610,000	50,000
French Village Road	610,000	50,000
Water Plant	1,270,000	
Renforth Park	420,000	5,000

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### **Balance Sheet**

	2014	2013	2012
Non-financial assets	\$75,916,837	\$72,743,714	\$72,570,026
Net debt	\$11,983,614	\$10,451,171	\$12,542,531
Equity	\$63,933,223	\$62,292,543	\$60,027,495
Net debt per capita	\$1,003	\$875	\$1,050

Debt service cost

	General	Water & Sewer
Ratio of debt service costs to total expenses	5.21%	22.64%
Maximum allowable	20%	50%

Long term debt

	2014	2013	2012
General fund	\$5,926,000	\$3,722,000	\$4,431,000
Water & sewer	\$7,376,449	\$6,800,653	\$7,245,032
KRJBPC	\$594,790	\$637,344	\$705,277

New debt	- Recreation (Library)	- \$ 2	2,575,000
	- Transportation -	\$	305,000
	- Water plant -	\$	1,000.000

Rothesay share of Accrued Benefits

	Rothesay	KRJBPC	KVFD	Total
Sick leave	\$ 9,000	\$ 5,455	\$273,068	\$ 287,523
Retirement allowance	\$306,000	\$304,845	\$146,150	\$ 756,995
Pension	\$345,200	\$467,956	\$487,597	\$1,300,753



March 18, 2015

Town of Rothesay Mayor Bill Bishop 70 Hampton Road Rothesay, NB E2E 5L5 Saint John Régate de Dragon Boat Barques-dragons festival de Saint John

Dear Mayor Bishop,

On behalf of St. Joseph's Hospital Foundation, I would like to thank you and the Town of Rothesay for your continuing support of the Saint John Dragon Boat Festival and St. Joseph's Hospital Foundation.

This year's Festival is scheduled for August 29<sup>th</sup> and we would like to ask the Town of Rothesay for your support by allowing us to once again hold the Festival in the Renforth Park area. The hospitality and support of your staff and the community continues to be an important part of the Festival and we look forward to enjoying year eleven in Rothesay.

This year, funds raised will support the purchase of a new Breast Ultrasound for Women's Health and a customized state of the art computer system for the Health and Aging Program.

Along with mammography, ultrasound is an essential tool for diagnosing breast abnormalities, including breast cancer. A new ultrasound will allow for better screening of young patients who may have a higher risk of breast cancer based on family history or genetics.

High tech combined with high touch will allow elderly patients at St. Joseph's to join the digital revolution. From using e-mail or Skype to connect with family and friends, to enjoying mind-stimulating activities, to improving hand-eye coordination as part of a rehabilitation program, seniors will now have the opportunity to enjoy technology using systems adapted especially for them. Introducing this technology is an amazing opportunity to enrich the lives of our patients.

Your sponsorship of the fundraiser is what allows us to continue to direct 100% of all donations directly to our hospital projects. Your support, along with the support of other sponsors, has made a real difference in our ability to host this unique community event and we hope you will consider continuing our partnership. If you have any questions regarding the Festival or this request, please do not hesitate to contact me by telephone at 632-5497 or by email at jill.logan@horizonnb.ca.

Sincerely,

Jill Logan Special Events Co-Ordinator St. Joseph's Hospital Foundation

#### St. Joseph's Hospital Foundation

130 promenade Bayard Drive, Saint John, New Brunswick / Nouveau-Brunswick E2L 3L6 Tel: (506) **632-5497** Fax: (506) 632-5594 E-Mail: dragonboatfestival@horizonnb.ca WEB: www.sjdragonboat.ca



## ROTHESAY

#### **INTEROFFICE MEMORANDUM**



ТО	:	Deputy Mayor Grant & Council
FROM	:	John Jarvie
DATE	:	9 April 2015
RE	:	Designated Highways Funding Proposal

Attached please find a memorandum from the Department of Transportation and Infrastructure proposing a new approach to the funding of designated highways in municipalities. Also attached is a proposed response.

There is some urgency to this response and the decision of the Department if work is to be done during the 2015 construction season. I have reviewed the matter with the Director of Operations and I believe we would potentially benefit by the implementation of the changes if the Department agrees that the five-year plan can be modified to include the components listed in the memorandum.

#### **Recommendation**

It is recommended that the attached draft letter be sent to the Department of Transportation and Infrastructure with any changes required by Council incorporated.







Transportation Transports P.O. Box/C.P. 6000 Fredericton, NB E3B 5H1

Date :	April 2, 2015	Ref./Réf. :
To/Dest. :	Cities of New Brunswick Association	
	Union of Municipalities of New Brunswick	
	L'association francophone des municipalit	tés du Nouveau-Brunswick
From/Exp. :	Robert Sharpe, Director, Design Branch	
Copies :	Hon. Roger Melanson, Minister Sadie Perron, Acting Deputy Minister Dale Forster, ADM and Chief Engineer	
Subject/objet :	Municipal Designated Highway Program S	Supplementary Funding

Funding for the Municipal Designated Highway (MDH) Program has been increased to \$25 million as part of the government's Strategic Infrastructure Initiative. The increased funding level will continue at \$25 million for 2016, 2017 and 2018.

Types of work eligible for MDH funding includes;

- Highway paving
- Highway reconstruction
- Highway widening
- Culvert replacement
- Ditching
- Storm sewer
- Curb and gutter (Sidewalks are not eligible)

Projects will be chosen from the priorities listed in the 5-year plans for improvements to provincially designated highways submitted annually by the municipalities.

The 2015 construction season is a transition year in which some projects will be funded the same as in past years and some will be funded under the new proposed partnering funding model.

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Page 2 of 2 April 2, 2015

The Department is proposing a partnering funding model as follows:

- Cities: 50% DTI / 50% city
- Towns: 75% DTI / 25% town
- Villages: 90% DTI / 10% village

Project tendering and administration will be done by the Department or the municipality as mutually agreed.

If tendered by the Department, municipalities will be invoiced for their share of the project costs at the end of the construction season with payment due by March 31 of the following year.

Please inform your membership of our proposal and we would appreciate if you could provide us with your comments in the coming days.

ROBERT SHARPE, Director/Directeur

14 April 2015

New Brunswick Transportation & Infrastructure P. O. Box 6000 Fredericton, NB E3B 5H1

#### Attention: Robert Sharpe, Director, Design Branch

Dear Mr. Sharpe:

Re: Municipal Designated Highway Program -Supplementary Funding

Rothesay Council has reviewed your memorandum of April 2<sup>nd</sup> sent to the municipal associations. The following are some observations in response.

#### Philosophy

The concept of municipalities contributing to the cost of provincial highway improvements does not seem unreasonable at a high level given that local traffic constitutes a significant portion of traffic on designated highways.

The significant increase in the funds available for designated highways is a positive step in addressing a growing infrastructure deficit in the provincial road network.

The adoption of the proposed approach requiring municipalities to cost share a responsibility which is heretofore been solely that of the Province, may be considered to be premature in the context of provincial/municipal transfers. For example, some municipalities may prefer the \$25 million be added to the core funding formula for the Community Funding Grant.

It is quite possible that the total required expenditure on Designated Highway improvements is greater than the annual \$65-70 million figure in the PowerPoint presentation. Municipalities have adapted to the preferences expressed by the administrators of the program over the years and not included elements such as curb and gutter, storm sewer and culvert replacement in the five year plan. If in fact the Government intends that such improvements are eligible under the program, the five year plans need to be reviewed and such aspects of projects included. It is unclear what justifies the variation in contribution amongst the cities, towns and villages and why local service district property taxpayers are not asked to contribute to the improvements in their area.

#### **Application of the Proposed Policy**

The five year plans need to be open to modification from year to year in the fall as priorities are identified within the following year's budget and to incorporate aspects such as culvert replacement, ditching, storm sewer and curb and gutter that typically have not been included in approved projects.

We believe many municipalities have not been submitting full cost of projects as the Department's policy has been to limit designated highway funding to recapping. The other items listed have likely been paid by the municipalities independently and/or may not be included in the submissions for the five-year plan. To illustrate:

Rothesay has applied for a grant in the amount of \$220,000 for repaying of a section of Route 100. In the Town's capital budget an amount of \$95,000 is also allocated to selectively replace curb. In other words Rothesay has budgeted to pay 30% of the total project cost.

There is nothing in the policy that relates to how priorities are to be established amongst municipal projects. The reliability of funding from year to year and the ability to predict and depend on future funding allocations is important to good management of municipal resources.

#### Timing

There are several difficulties with the timing of this announcement for its application in 2015:

- 1. municipalities have already prepared and submitted their budgets and set their tax rates so finding the additional funds to match the provincial contribution may be a challenge for some;
- 2. unless a decision to adopt such a policy is made quickly, it will be a unlikely that the money can be spent 2015. (This was a common problem in the past and it would be preferable if municipalities were advised of their funding in the previous year for proper budget.)

Rothesay Council applauds the Department for looking at creative ways to address the growing deficiencies in the condition of provincial designated Highway. Assuming an early adoption of this revised policy and the capacity to modify the project to include all its components, Rothesay will move forward with the project listed for 2015 in its five year capital improvement plan. We are capable of administering such a project with Town staff and would not be drawing on the administrative resources of the Department. This is of course dependent on timely approval for the project.

Thank you for providing the opportunity to comment on this important proposal. We look forward to a response to our capital funding request.

Yours truly,

John Jarvie, MCIP, RPP

Cc : Hon. Roger Melanson, Minister Ted Flemming, MLA Rothesay Mayor & Council Sadie Perron, Acting Deputy Minister Dale Forster, ADM and Chief Engineer Raymond Murphy, E/D, UMNB

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RECEIVED
APR - 8 2015

To Mayor Bill Bishop and all Council Men,

I do believe that I am just one of the selected few that were informed of the "charges" you plan to inflict upon us. This decision to penalize us with an extra cost of \$200.00/year for having said water line running past so few of our homes is just not fair nor is it ethical to make us pay for services which most of us will not be using . If this pipe line ran past all of the homes on the Gondola Point Road, than I could certainly understand your decision.

I am on a fixed income and like every one else in this day of restraints and cut backs, can not financially afford to connect to this service. In 2012, my well went dry and had to have a new well drilled. This new well cost approximately \$7,000.00.

It appears that we are being unduly singled out due to the decision of Mr. Adam Hoar to construct his first of two 12 unit apartment building last year. (Which now has turned into an even larger complex than at first was planned). His decision to build this first apartment building also required him to hook up to the Town's water supply, which I understand he paid to have installed from the intersection of River Road and to 180 Gondola Point Road. This pipe line was not installed for our benefit, but for the sole purpose to run water to Mr Adam Hoar's buildings. Now you are unfairly charging 11 houses an extra \$200.00/year for an unused service, on top of the \$340.00,,which equates to \$540.00, that no other houses pay past this apartment building. Can you not see just how unfair this is? To single out so few homes because of one man's decision to build his apartments, should not reflect on any of these 11 homes. Because of these unusual circumstances, your implementing this revised Bi Law and charging this \$200.00/year is unacceptable and totally heavy handed.

I have resided in this area for over 50 odd years and am proud to have raised my children here. My husband and I were involved in numerous activities over the years and we paid our taxes diligently. I have always loved the valley and the people that constituted the make up of our community. I have seen our elected officials come and go over the years, most of them fulfilling their elected duties on behave of their constituents. The Valley has always had the respect of most people, including those that did not agree in the direction for which times have taken us. Never the less ,we the people of this community, have always put our trust in our elected councils to do what is just and correct for all, not just a few. Please do not rescind on our trust in your ability to make fair and just decisions!

Thank You, I



March 10, 2015

File No. 6911-8-1

His Worship Mayor G. Murray Driscoll Mayor, Town of Quispamsis 12 Landing Court, PO Box 21085 Quispamsis, NB E2E 4Z4

로CEII V Le MAR 1 76 2015

Dear Mr. Mayor:

Subject: Framework and Implementation Plan for a Waste Packaging and Paper Stewardship Program – Province of New Brunswick – (EPR – Extended Producer Responsibility)

Thank you for your February 18, 2015 letter regarding Town Council's endorsement of an Extended Producer Responsibility (EPR) Program for Plastic and Printed Paper (PPP) for New Brunswick.

The Department certainly recognizes the benefits such a program can bring to New Brunswick. The Study undertaken by Giroux Environmental Consulting has provided valuable information on moving forward with harmonized programs in the Atlantic Provinces. In New Brunswick, we are in the early stages of stakeholder awareness and education and over the next year we expect to engage stakeholders and solicit feedback on a PPP program.

In the meantime, should you or Council have any questions or concerns regarding an EPR program for PPP, please do not hesitate to contact Mr. Mark Miller by telephone at 506-453-6329 or by e-mail at mark.miller@gnb.ca.

Sincerely

Hon. Brian Kenny Minister

C. Premier Brian Gallant

Mr. Blaine Higgs, MLA, Quispamsis
Mr. Gary Crossman, MLA, Hampton
Regional Service Commission 9, c/o Jack Keir, Executive Director
Mr. Pat McCarthy, CEO, Recycle New Brunswick
Mayor and Council, Town of Rothesay
UMNB, c/o Raymond Murphy, Executive Director
AMANB, c/o Danielle Charron, Executive Director





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March 10, 2015

Dear Mayor and Councillors,

The New Brunswick Children's Foundation Directors wish to introduce ourselves to you and your community. Over the past 125 years we have provided financial assistance to needy children and children with special needs.

Foundation grants are awarded four times a year to registered charities in New Brunswick. The intent of this letter is for you to share this information with groups within your community who may be interested in applying for funding.

If more information is required, please call (toll free) 1-800-664-6777. You can read more about the Foundation by going to our website at www.nbchildren.com.

Sincerely,

Marilynhester Mrs. Marilyn Lester

President

Enclosures -Brochure & Newspaper ad

	New E	Children Succe <sup>026</sup> mission of Brunswick Protes	stant
- Nie/	Orph	ans' Home (NBP	POH)
		for 159 years.	
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fift	en-me	mber Board rep	resentina
New Brunswick	II Now I	Brunswick com	unities.
Children's Foundation		arded grants to	
Ciliarens roonaanon	nas an		lanng
Helping Children Succeed		\$14,407,147.	
irants for Fiscal Year Apr 1, 2013 - Mar 3	1, 2014		
Atlantic Ballet Theatre of Canada Inc., Moncton	\$5,000	5 (Q) - 2 -	
Bathurst Area School Milk Fund	\$7,389	V MA D	
Big Brothers Big Sisters of Saint John	\$9,000 \$5,000	A THE ADDRESS	
Boys & Girls Club of Charlotte County Boys & Girls Club Saint John Inc.	\$46,000		
Calvary Temple Saint John Inc.	\$5,000		ato le par
Camp Rotary, Fredericton	\$4,050		
Camp Sheldrake Inc., Miramichi	\$11,000		States 1
Camp Triumph	\$3,500		ALC: NO CONTRACTOR
Canadian Deafblind AssocNB Inc., Fredericton	\$5,500 \$2,000		
Canadian Hemophilia Society of N.B. Chapter, Moncton Centenary-Queen Sq.Daycare Centres Inc.	\$12,000		
Chipman Youth Centre Inc.	\$30,000		Geographics
Crescent Valley Resource Centre, Inc. Saint John	\$5,300		
École Académie Notre-Dame, Dalhousie	\$4,500	Board of D	irectors
Fredericton Arts & Learning Inc.	\$2,500 \$5,250	Fiscal Year 20	
Grace Presbyterian Church, Saint John Inner City Youth Ministry	\$4,500	Tioodi Todi Lo	
John Howard Society Miramichi Inc.	\$4,000	Saint John & Community	1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 -
Main Street Baptist Church, Saint John	\$7,500	Mrs. Marilyn Lester	President President
Miramichi Valley Bible Camp	\$15,000	Mr. Blair MacDonald, FCA Mr. David Hayward	Vice President
Miramichi Valley High School	\$6,000	Mr. Ron Rose, CA	Treasurer
New Brunswick Youth Orchestra Inc., Moncton New Life Mission Inc., Moncton	\$20,000 \$20,000	Mr. Robert Scott	Assist. Treasurer
P.R.O. Kids, Saint John	\$5,000	Ms. Janet Miller	Secretary
Pedvac Foundation, Port Elgin	\$15,000	Mr. Peter Daniels Mr. Derrick Bishop	Director Director
Riverview Boys & Girls Club	\$10,000	Mr. James O'Connell	Director
Safe Harbour Youth Transitional Services Inc.	\$37,500	Mr. Stephen Smith	Director
Saint John School Milk Fund	\$3,500	Ormahallian & Ormani	Charles of the
Saint John the Baptist-King Edward School, Saint John Salvation Army, Saint John	\$3,500	Campbellton & Communi Mr. Allan Dickson	ty Director
School of Church Music, Rothesay	\$1,000	MIL Allan Dickson	DIFFUCT
South End Day Care Centre Inc., Saint John	\$1,315	Fredericton & Community	
St. Andrews Creative Playground Committee	\$5,000	Mr. Michael Daniels	Director
St. Luke's Anglican Church, Saint John	\$10,000	Miramichi & Community	
Tabusintac Community Center Inc. Theatre New Brunswick, Fredericton	\$30,000 \$5,000	Mr. Ross Hartlen	Director
United Way of Greater Saint John Inc.	\$10,000		
YM-YWCA Saint John	\$50,000	Moncton & Community	<b>D</b>
Youth Enhancement Programs Inc., Saint John	\$5,000	Mrs. Joanne Blight	Director Director
		Mr. Arthur Buck	Director

Any individuals or organizations who wish to consider making a donation or providing a bequest to the Foundation are invited to contact us at the address noted. We will be pleased to provide additional information about the Foundation and how a gift can provide funding to assist registered non-profit organizations in providing extended services to the children and youth of New Brunswick.

Marilyn Lester, President

Appeared in Newspaper: May 17, 2014

Applications are available at the Foundation office:

66 Waterloo St., Suite 205,

Saint John, N. B. E2L 3P4

Telephone 635-1260 or

Toll free 1-800-664-6777

www.nbchildren.com

### Questions & Answers:

Q1. Who can apply for funding?

All charitable organizations with a federally registered number and municipalities can apply for funding.

Q2. Where do I get an application form?

You can contact our office or go to our website to obtain a copy of the application form.

Q3. What are the close dates for new applications?

Application close dates are sixty days in advance to the award months of February, May, August and November. (Ex: December 1 is the close date for the February award month.)

Q4. How much funding can I request?

The New Brunswick Children's Foundation may award up to a maximum of 75% of the total cost of your project/ program. The remaining 25% must be fundraised from sources other than federal and provincial governments.



### New Brunswick Children's Foundation

Helping Children Succeed

#### www.nbchildren.com

66 Waterloo St., Suite 205, Saint John, NB E2L 3P4 Tel. 506-635-1260 Email. info@nbchildren.com Toll free (from within N.B.) 1-800-664-6777

#### New Brunswick 2015Apr13OpenWeb\_028 Children's Foundation

#### Our Mission

The New Brunswick Children's Foundation enhances the lives of children in New Brunswick challenged by health, social or economic issues. We do this by making informed strategic investments in community driven organizations that they can leverage to assist these children through the provision of programs and services.

#### Our Vision

Our vision is one of strategic, informed investments. We believe that through partnering with effective service provision organizations, investing in their growth and monitoring their success, we can multiply the impact of our resources on the well-being and self-fulfillment of the children of New Brunswick. In turn, we envision that the same investment will motivate and enable children to become leaders of tomorrow.

#### **Our Values**

In carrying out our mission we will always keep the child at the center and we will value

Caring for the most vulnerable Healing the hurt vulnerable children feel Investing in responsible and productive activity Leading our community to a better tomorrow Developing the potential in every child

#### **Overview**

The New Brunswick Children's Foundation provides financial grants to assist federally registered charitable organizations and municipalities that are engaged in caring and administrating to needy children and children with special needs. The grants are designed to enhance the quality of life of New Brunswick children, 18 years and under.

The fifteen-member Board of Directors represent all communities of the province.

Grants are awarded yearly - February, May, August and November. Applications need to be received sixty days in advance of the award months.

#### Past Grant Recipients

- •Bathurst & Area School Milk Fund
- •Crescent Valley Resource Centre (CVRC)
- •Miramichi Valley Bible Camp
- •Charlotte Co. Boys & Girls Club
- •Fredericton Arts & Learning Inc.

See more on our website



FUNDY REGIONAL SERVICE COMMISSION

PO Box / CP 3032, Grand Bay-Westfield NB E5K 4V3 T. 506 738-1212 • F. 506 738-1207

506 738-1212 • F. 506 738-1207 hotline@fundyrecycles.com

March 13, 2015

Mayor and Council Town of Rothesay 70 Hampton Road Rothesay, NB E2E 5L5



Dear Mayor and Council,

Thank you to the Town of Rothesay for its commitment to diversion and helping the community to recycle. The Blue Bins at Rothesay High School have been a vital part of the recycling program for many years and it is greatly appreciated. We couldn't do it without you.

Since the Blue Bin depot program began in 1999, 80,437.7 tonnes of recyclable material has been diverted from the landfill. In 2014, your location alone diverted 656 tonnes. That is a tremendous achievement and speaks to the commitment to waste reduction by the community and our community partners.

We wanted to show our thanks in a public way and you may have seen or heard our recent ads. We had an ad running in the Telegraph Journal for the month of February (attached) thanking all the Blue Bin hosts and we have had radio ads running on CHSJ, the Wave and K100 thanking the hosts individually. We have also posted the print ad on our website at <u>www.FundyRecycles.com</u> and have shared it on our Facebook page.

We truly appreciate your contribution to the Recycling Program. Together we can find a better way to deal with our waste.

Sincerely

Marc MacLeod General Manager

Attachment: Telegraph Journal advertisement

Cc: Town Manager





Community Hosts donate the use of their property for the 20 Recycling Depots. We couldn't do it without them



www.FundyRecycles.com

or call 738-1212



### KENNEBECANO REGIONAL JOINT BOARD OF POLICE COMMISSIONERS

Gary Clark Chairperson



#### ADDRESS ALL CORRESPONDENCE TO:

126 MILLENNIUM DRIVE QUISPAMSIS, N.B. E2E 6E6

TELEPHONE: (506) 847-6300 FAX: (506) 847-6313 E-MAIL: krpfadmin@nbpolice.ca

March 26, 2015

Mayor and Councilors Town of Rothesay 70 Hampton Road Rothesay, N.B. E2E 5L5

Dear Mayor and Councilors:

Please find enclosed a copy of the Audited Financial Statements of The Kennebecasis Regional Joint Board of Police Commissioners for the year 2014.

Also enclosed are the Minutes of the Regular Meeting of February, 2015 as well as the Financial Statements.

We trust this meets with your approval.

ours truly

Stephen N. McIntyre, M.O.M. Chief of Police

/dls

#### KENNEBECASIS REGIONAL JOINT BOARD OF POLICE COMMISSIONERS

#### FINANCIAL STATEMENTS

**DECEMBER 31, 2014** 



## KENNEBECASIS REGIONAL JOINT BOARD OF POLICE

#### **DECEMBER 31, 2014**

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39 Canterbury Street P.O. Box 6668 Saint John New Brunswick E2L 4S1

Tel (506) 636-9220 Fax (506) 634-8208 E-mail tsdsj@tsdca.com TEED SAUNDERS DOYLE & CO. Chartered Accountants

INDEPENDENT AUDITORS' REPORT

To the Members of the Kennebecasis Regional Joint Board of Police Commissioners

We have audited the statement of financial position of the Kennebecasis Regional Joint Board of Police Commissioners as at December 31, 2014 and the statements of operations, changes in net debt and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

#### Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Saint John Partners Andrew P. Logan Peter L. Logan Jean-Marc Poirier



#### 2015Apr13OpenWeb\_035

Independent Auditors' Report to the Members of the Kennebecasis Regional Joint Board of Police Commissioners (cont'd)

#### Opinion

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Commission as at December 31, 2014 and the results of its operations and changes in net debt for the year then ended in accordance with Canadian public sector accounting standards.

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CHARTERED PROFESSIONAL ACCOUNTANTS

Saint John, NB March 25, 2015



## KENNEBECASIS REGIONAL JOINT BOARD OF POLICE

#### STATEMENT OF FINANCIAL POSITION

#### AS AT DECEMBER 31, 2014

	2014	2013
FINANCIAL ASSETS		
Cash (Notes 2, 3 and 4)	\$ 536,824	\$ 431,537
Accounts receivable (Notes 2 and 3)		
General	21,554	10,887
Federal Government and its agencies (Note 5)	82,785	95,029
Investments (Notes 2, 3, 6 and 8)	<u> </u>	605,829
	\$ <u>1,386,949</u>	\$ <u>1,143,282</u>
LIABILITIES		
Accounts payable and accrued		
liabilities (Notes 2 and 3)	\$ 378,968	\$ 312,574
Long term debt (Notes 2, 3 and 7)	1,450,000	1,552,000
Accrued sick leave (Note 2)	13,299	12,850
Accrued liability for vested retirement benefits (Notes 2 and 8)	742 162	699.015
Post employment benefits payable (Notes 2 and 9)	743,163 <u>1,140,800</u>	688,015 <u>1,283,400</u>
	<u>1,140,800</u>	
		3,848,839
NET DEBT	(2,339,281)	(2,705,557)
NON-FINANCIAL ASSETS		
Tangible capital assets (Notes 2 and 11)	3,407,401	3,306,649
Accumulated amortization (Notes 2 and 11)	(1,161,976)	(1,041,192)
	2,245,425	2,265,457
Unamortized debenture costs (Note 2)	7,016	5,368
Prepaid expenses	45.319	52.948
	2,297,760	2,323,773
	<u> </u>	<u>_4,262,113</u>
ACCUMULATED DEFICIT	\$ <u>(41,521</u> )	\$ <u>(381,784</u> )

COMMITMENTS (Note 10)

APPROVED \_ Commissioner Commissioner





## STATEMENT OF OPERATIONS

## FOR THE YEAR ENDED DECEMBER 31, 2014

	<b>2014</b> <b>Budget</b> (Note 13)	2014 Actual	<u>2013</u> Actual
<b>REVENUE</b> (Note 2)			
Contributions by member municipalities	\$ 5,546,515	\$ 5,546,512	\$ 5,364,228
Other (Note 14)	279,230	314,826	321,343
	5,825,745		
EXPENDITURE (Notes 2 and 14)			
Crime control	3,964,836	3,855,860	3,707,157
Vehicle fleet	299,214	277,915	352,427
Property	304,911	316,131	312,336
Administration	800,680	788,994	804,336
Telecommunications	304,200	<u> </u>	293,714
			<u> </u>
ANNUAL SURPLUS FOR THE YEAR BEFORE UNREALIZED GAINS ON			
INVESTMENTS	151,904	316,081	215,601
UNREALIZED GAINS ON INVESTMENTS	24,182	24,182	11,512
ANNUAL SURPLUS FOR THE YEAR (Note 12)	\$ <u>176,086</u>	340,263	227,113
ACCUMULATED DEFICIT - BEGINNING OF YEAR		<u>(381,784</u> )	<u>(608,897</u> )
ACCUMULATED DEFICIT - END OF YEAR		\$ <u>(41.521</u> )	\$ <u>(381,784</u> )



## STATEMENT OF CHANGES IN NET DEBT

## AS AT DECEMBER 31, 2014

	2014	2013
Annual surplus	\$ 340,263	\$ 227,113
Acquisition of tangible capital assets Proceeds on disposal of tangible capital assets Amortization of tangible capital assets Loss on disposal of tangible capital assets	(132,510) 2,200 148,542 1,800	(179,118) 5,500 163,560 <u>4,004</u>
	360,295	221,059
Acquisition of prepaid assets Use of unamortized debenture costs Use of prepaid assets	(45,319) (1,648) <u>52,948</u>	(52,948) 2,684 <u>60,795</u>
	5,981	10,531
Decrease in net debt	366,276	231,590
Net debt - beginning of year	(2,705,557)	<u>(2,937,147</u> )
Net debt - end of year	\$ <u>(2,339,281</u> )	\$ <u>(2,705,557</u> )



## STATEMENT OF CASH FLOWS

## FOR THE YEAR ENDED DECEMBER 31, 2014

		<u>2014</u>		2013
INCREASE (DECREASE) IN CASH AND CASH EQUIVALEN	TS			
OPERATING TRANSACTIONS				
Annual surplus	\$	340,263	\$	227,113
Loss on disposal of tangible capital assets		1,800		4,004
Unrealized gains on investments		(24,182)		(11,512)
Amortization of tangible capital assets		148,542		163,560
Receivable - General		(10,667)		13,795
Receivable - Federal Government and its agencies		12,244		(29,489)
Accounts payable and accrued liabilities		66,394		76,787
Accrued sick leave		449		12,850
Accrued liability for vested retirement benefits		55,148		36,013
Post employment benefits payable		(142,600)		2,500
Change in unamortized debenture costs/prepaid expenses		5,981	-	10,531
	_	453,372		506,152
CAPITAL TRANSACTIONS				
Acquisition of tangible capital assets		(132,510)		(179,118)
Proceeds on disposal of tangible capital assets	-	2,200		5,500
		(130,310)	_	(173,618)
FINANCING TRANSACTION				
Long term debt	-	(102,000)	-	(97,000)
INVESTING TRANSACTION				
Increase in investments	-	(115,775)		(130,681)
NET INCREASE IN CASH AND CASH EQUIVALENTS		105,287		104,853
CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR	_	431,537	_	326,684
CASH AND CASH EQUIVALENTS - END OF YEAR	\$	536,824	\$	431,537
REPRESENTED BY:				
Cash - operating	\$	531,932	\$	379,215
Cash - investments	Ψ	4.892	Ψ	52.322
	_		_	<u> </u>
	\$_	536.824	\$	431.537



## NOTES TO FINANCIAL STATEMENTS

## **DECEMBER 31, 2014**

## 1. PURPOSE OF THE ORGANIZATION

The Kennebecasis Regional Joint Board of Police Commissioners (the "Commission") provides police services to the region consisting of the Town of Quispamsis and Rothesay. Effective March 31, 2014, the Commission changed its name to the Kennebecasis Regional Joint Board of Police Commissioners.

## 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Commission are the representations of management prepared in accordance with Canadian generally accepted accounting principles for local government, as recommended by the Public Sector Accounting Board ("PSAB") of the Chartered Professional Accountants of Canada.

The focus of PSAS financial statements is on the financial position of the Commission and the changes thereto. The Statement of Financial Position includes all of the assets and liabilities of the Commission.

Significant aspects of the accounting policies adopted by the Commission are as follows:

## Budget

The budget figures contained in these financial statements were approved by the Board on October 7, 2013 and the Minister of Local Government on February 26, 2014.

## **Financial Instruments**

Financial instruments are recorded at fair value when acquired or issued. In subsequent periods, equity instruments with actively traded markets are reported at fair value, with any unrealized gains and losses reported in income. All other financial instruments are reported at amortized cost, and tested for impairment at each reporting date. Transaction costs on the acquisition, sale, or issue of financial instruments are expensed when incurred.

The investments of the Commission are held in the custody of TD Waterhouse Canada Inc.

## Unamortized Debenture Costs

Bond discounts are amortized over the life of the respective serial debenture.

## **Revenue Recognition**

The contributions from the member municipalities are recognized as they are earned for the police and 911 services provided to the region, when the amount to be received can be reasonably estimated and collection is reasonably assured. Interest and sundry income are recorded on an accrual basis, when the amount to be received can be reasonably estimated and collection is reasonably assured.

## Expenditure Recognition

Expenditures are recorded on an accrual basis.



## NOTES TO FINANCIAL STATEMENTS

## **DECEMBER 31, 2014**

## 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

## Measurement Uncertainty

The preparation of the financial statements in conformity with Canadian public sector accounting standards requires management to make estimates that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amount of revenue and expenditure during the reporting period. These estimates are reviewed periodically, and as adjustments become necessary, they are reported in earnings in the period in which they become known. Actual results may differ from these estimates.

Examples of significant estimates include:

- providing for amortization of tangible capital assets;
- the estimated useful lives of tangible capital assets;
- the recoverability of tangible capital assets;
- accrued vested retirement benefits; and
- accrued post employment benefits.

## Tangible Capital Assets

Tangible capital assets are recorded at cost which includes all amounts that are directly attributable to the acquisition, construction, development or betterment of the asset. The cost of the tangible capital assets are amortized on a straight-line basis over their estimated useful lives as follows:

Years
10-20 years
20-40 years
3-5 years
10 years
3-5 years
20 years

Assets under construction are not amortized until the asset is available for productive use.

## Post Employment Benefits

The Commission recognizes its obligations under post employment benefit plans and the related costs, net of plan assets. The Commission has a vested retirement benefit as documented in Note 8 and a pension plan as documented in Note 9.

## 3. FINANCIAL INSTRUMENTS

The Commission is exposed to various risks through its financial instruments and has a comprehensive risk management framework to monitor, evaluate and manage these risks. The following analysis provides information about the Commission's risk exposure and concentration as of December 31, 2014:



## KENNEBECASIS REGIONAL JOINT BOARD OF POLICE COMMISSIONERS

## NOTES TO FINANCIAL STATEMENTS

## **DECEMBER 31, 2014**

## 3. FINANCIAL INSTRUMENTS (cont'd)

### Credit Risk

Credit risk arises from the potential that a counter party will fail to perform its obligations. The Commission is exposed to credit risk from its accounts receivable. The Commission's credit risk is mitigated by the fact that its accounts receivable consist primarily of funds due from the Federal Government and the contributing municipalities.

## Liquidity Risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The Commission is exposed to this risk mainly in respect of its receipt of funds from its accounts receivable, long term debt, accounts payable and accrued liabilities and other obligations.

## Currency Risk

Currency risk is the risk to the Commission's earnings that arise from fluctuations of foreign exchange rates and the degree of volatility of these rates. The Commission is not exposed to foreign currency risk as it does not hold foreign currencies.

## Interest Rate Risk

Interest rate risk is the risk that the value of a financial instrument might be adversely affected by a change in the interest rates. In seeking to minimize the risks from interest rate fluctuations, the Commission manages exposure through its normal operating and financing activities. The Commission is not exposed to interest rate risk as its long term debt does not have a variable interest rate.

## 4. CASH

	2014	2013
Cash - operating Cash - investments (Note 8)	\$ 531,932 4,892	\$ 379,215 52,322
	\$ <u>536.824</u>	\$431,537

## 5. DUE FROM FEDERAL GOVERNMENT AND ITS AGENCIES

	<u>2014</u>	<u>2013</u>
Canada Revenue Agency (HST refund) RCMP	\$ 42,784 40,001	\$ 43,842 51,187
	\$ 82,785	\$ 95,029



## NOTES TO FINANCIAL STATEMENTS

## **DECEMBER 31, 2014**

## 6. INVESTMENTS

	<u>2014</u>	2013
Canadian short term notes Canadian equity Unrealized gain on investments	\$ 377,502 335,355 <u>32,929</u>	\$ 261,727 335,355 <u>8,747</u>
	\$ 745,786	\$ 605.829

The Commission has an investment policy in place to administer the governance of these investments. As at December 31, 2014, the investments were in compliance with the policy.

## 7. LONG TERM DEBT

	Balance January 1, <u>2014</u>	Issued during <u>year</u>	Redeemed during <u>year</u>	Balance December 31, <u>2014</u>
New Brunswick Municipal Finance	cing Corporation			
Debentures: AR 52-2004 2.75% - 4.8%, due 2014, OIC # 02-66, 03-53	\$ 531,000	\$-	\$ 531,000	\$-
AT 63-2005 3.75% - 4.375%, due 2015, OIC # 03-53 BL 45-2014 1.2% - 3.1%,	1,021,000	-	64,000	957,000
due 2024, OIC# 02-66, 03-53		493,000		493,000
	\$ <u>1,552,000</u>	\$ <u>493,000</u>	\$ <u>595,000</u>	\$ <u>1,450.000</u>

Principal payments required during the next five years are as follows:

2015	\$	1,002,000
2016		46,000
2017		47,000
2018		48,000
2019		49,000

In 2015, debenture AT 63-2005 will mature with a final amount due of \$957,000, however \$890,000 of this payment is expected to be refinanced during that year.

## 8. ACCRUED LIABILITY FOR VESTED RETIREMENT BENEFITS

Police officers and administrative employees earn 1.5 days of sick leave for every month of service to a maximum of 250 days. In total, the maximum is 2,000 hours (based on an 8 hour day). At retirement, an employee is entitled to choose either 50% of his or her sick leave in salary to a maximum of 125 days (1,000 hours), or one month's salary for each five years of service (or fraction thereof) to a maximum of six month's salary. The Board has restricted the use of the investments (Notes 4 and 6) to cover the future obligations under this plan.



## KENNEBECASIS REGIONAL JOINT BOARD OF POLICE COMMISSIONERS

## NOTES TO FINANCIAL STATEMENTS

## **DECEMBER 31, 2014**

## 8. ACCRUED LIABILITY FOR VESTED RETIREMENT BENEFIT (cont'd)

An actuarial valuation was performed as at July 31, 2013 on the plan for 41 police officers and administrative employees in accordance with PSA 3250 & 3255. The actuarial method used was the projected unit credit method. The following summarizes the major assumptions in the valuation:

- Discount rate used was 6%;

- Salary increases 3% per annum; and

- retirement age 57 years old.

The activity for the year is as follows:

	2014	2013
Balance at beginning of year	\$ 688,015	\$ 652,002
Add: Vested retirement expense	65,799	75,076
Less: Retirement benefits paid	(10,651)	(39,063)
Balance at end of year	\$ <u>743.163</u>	\$ <u>688,015</u>

3014

3011

The actuarial valuation estimates the accrued benefit obligation to be \$632,326. The \$110,827 actuarial gain is being amortized over 15 years, which represents the expected average remaining service life of the related employees.

## 9. POST EMPLOYMENT BENEFITS PAYABLE

The Commission and its employees participate in the New Brunswick Municipal Employees Pension Plan ("NBMEPP"). The NBMEPP is a multiple-employer defined benefit pension plan administered by a board elected by the members under the provisions of the Municipalities Act of New Brunswick. The NBMEPP provides pensions based on length of service and best average earnings.

Actuarial valuations for funding purposes are performed either annually or triennially depending on the financial position of the NBMEPP (currently annually). In turn, the actuarial valuations for accounting purposes are based on these figures (with adjustments). The most recent actuarial valuation was prepared as at December 31, 2012 and resulted in an overall NBMEPP accrued benefit obligation of \$85,323,300 based on the accounting basis.

The actuarial valuation for accounting purposes was based on a number of assumptions about future events, such as inflation rates, interest rates, wage and salary increases and employee turnover and mortality. The assumptions used reflect management's best estimates. The following summarizes the major assumptions in the valuation as at December 31, 2013:

- the expected inflation rate is 2.35% (prior 2.35%);
- the discount rate used to determine the accrued benefit obligation is 5.6% (prior 5.5%);
- the expected rate of return on assets is 5.6% (prior 5.5%);
- retirement age varies by age and employment category; and
- estimated average remaining service life (EARSL) is 14.0 years (prior 15.1 years).



## KENNEBECASIS REGIONAL JOINT BOARD OF POLICE COMMISSIONERS

## NOTES TO FINANCIAL STATEMENTS

## **DECEMBER 31, 2014**

## 9. POST EMPLOYMENT BENEFITS PAYABLE (cont'd)

The actuarial valuation prepared as at December 31, 2012 indicated that the present value of the accumulated plan benefits exceeded the market value of the net assets available for these benefits. The pension plan has been granted a solvency deficiency exemption by the Province of New Brunswick. On a going concern valuation basis, the actuarial valuation indicated a plan deficit of \$11,581,900, a decrease of \$1,047,700 from the December 31, 2011 deficit of \$12,629,600. Based on the assumptions as at December 31, 2012, the actuary expected the level of employer and employee contributions to be sufficient to fund the deficit in less than fifteen years, as allowed by the Pensions Benefits Act.

As at December 31, 2012, the NBMEPP provides benefits for 171 retirees. Total benefit payments to retirees and terminating employees during 2014 are estimated to be approximately \$2,745,900 (actual 2013 - \$2,678,900) in totality for the NBMEPP.

Employees make contributions using rates that vary by earnings level and employment category, with an overall average contribution rate of approximately 7.6%. Each municipality contributes an amount that equals their employees' contribution amounts. Pension Fund Assets are invested in Short Term Securities, Bonds, Canadian Equities and Foreign Equities. Combined employees and municipalities contributions for 2014 are estimated to be approximately \$5,456,800 (actual 2013 - \$5,306,000) in totality for the NBMEPP.

The following summarizes the NBMEPP data as it relates to the Commission:

- The average age of the 42 active employees covered by the NBMEPP is 41.2;
- Benefit payments were \$283,900 in 2013 and were estimated to be \$290,400 in 2014; and
- Combined contributions were \$563,800 in 2013 and were estimated to be \$580,000 in 2014.

In addition to determining the position of the NBMEPP as it relates to the Commission as at December 31, 2012 and December 31, 2013, NBMEPP's actuary performed an extrapolation of the December 31, 2013 accounting valuation to determine the estimated position as at December 31, 2014. The extrapolation assumes assumptions used as at December 31, 2014 remain unchanged from December 31, 2013. The extrapolation also assumes assets return of 5.6%, net of all fees and expenses. If experience is different than assumed, amounts will be adjusted to reflect actual experience. Results of the extrapolation are as follows:

	Estimated Jan 1, 2014 to <u>Dec 31, 2014</u>	Jan 1, 2013 to <u>Dec 31, 2013</u>
Accrued Benefit Liability		
Accrued benefit liability at beginning of period	\$ 1,283,400	\$ 1,280,900
Adjustment to 2013/2012 actual	(19,200)	10,400
Pension expense for the year	167,000	264,600
Employer contributions	(290,400)	(272,500)
Accrued benefit liability at end of period	\$ <u>1,140,800</u>	\$_1,283,400

In summary, the Accrued Benefit Liability as it related to the Commission is estimated to be \$1,140,800 as at December 31, 2014. This compares to \$1,280,900 as at January 1, 2013 and \$1,283,400 as at December 31, 2013. The December 31, 2013 liability was estimated in the prior year. The actual liability was calculated to be \$1,264,200. The difference of \$19,200 has been-recorded in the current year.

## NOTES TO FINANCIAL STATEMENTS

## **DECEMBER 31, 2014**

## 9. POST EMPLOYMENT BENEFITS PAYABLE (cont'd)

The financial position as it relates to the Accrued Benefit Liability is shown as follows and illustrates the unamortized amounts being recognized in Pension Expense over time:

Reconciliation of Funded Status at End of Period	Estimated Jan 1, 2014 to <u>Dec 31, 2014</u>	Jan 1, 2013 to Dec 31, 2013
Accrued benefit obligation	\$ 10,358,100	\$ 9,679,500
Plan assets	9,452,000	8,668,100
Plan deficit Adjustment to 2013 actual Unamortized experience gains	906,100 	1,011,400 19,200 252,800
Accrued benefit liability at end of period	\$ <u>1,140,800</u>	\$ <u>1,283,400</u>

The following illustrates the reconciliation of Accrued Benefit Obligation from the beginning of period to the end of period:

Reconciliation of Accrued Benefit Obligation	Estimated Jan 1, 2014 to <u>Dec 31, 2014</u>	Jan 1, 2013 to Dec 31, 2013
Accrued benefit obligation at beginning of period Current service cost Benefit payments Interest for period Experience gain during period	\$ 9,679,500 423,200 (290,400) 545,800	\$ 8,792,300 421,400 (283,900) 487,400 <u>262,300</u>
Accrued benefit obligation at end of period	\$ <u>10,358,100</u>	\$ <u>9,679,500</u>

The following illustrates the reconciliation of plan assets from the beginning of period to the end of period:

Reconciliation of Plan Assets	Estimated Jan 1, 2014 to <u>Dec 31, 2014</u>	Jan 1, 2013 to <u>Dec 31, 2013</u>
Plan assets at beginning of period	\$ 8,668,100	\$ 7,104,200
Employer contributions	290,400	281,900
Employee contributions	290,400	281,900
Benefit payments	(290,400)	(283,900)
Return on plan assets during period	<u>    493,500</u>	1,284,000
Plan assets at end of period	\$ <u>   9,452,000</u>	\$ <u>8,668,100</u>



## KENNEBECASIS REGIONAL JOINT BOARD OF POLICE COMMISSIONERS

## NOTES TO FINANCIAL STATEMENTS

## **DECEMBER 31, 2014**

## 9. POST EMPLOYMENT BENEFITS PAYABLE (cont'd)

Total Expense related to pensions include the following components:

Dension Frances	Ja	Estimated n 1, 2014 to ec 31, 2014		n 1, 2013 to ec 31, 2013
Pension Expense				
Employer current service cost	\$	132,800	\$	139,500
Interest on Accrued Benefit Obligation		545,800		487,400
Expected return on assets		(493,500)		(398,400)
Amortization of unrecognized balances		-		_
Experience (gain) loss	-	(18,100)	_	26,300
Pension expense	\$_	167,000	\$_	254.800

The Pension Expense is included in the Statement of Operations. The 2013 pension expense was estimated to be \$264,800. The difference between the 2013 estimated and actual expense has been recorded as an expense of the current period.

## **10. COMMITMENTS**

## **Communications Services**

The Board has entered into an agreement with the City of Saint John to provide dispatch service to the Kennebecasis Valley and surrounding area. The future minimum annual payment over the next year is \$303,900.

## **Operating Lease**

The Board leases office equipment which have been accounted for as operating leases. The future minimum lease payments over the next two years are:

2015	\$	3,599
2016		600

## Janitorial Services

The Board has entered into an agreement to provide janitorial services. The future minimum annual payments over the next three years are:

2015	\$ 19,404
2016	20,004
2017	20,004



**KENNEBECASIS REGIONAL JOINT BOARD OF POLICE COMMISSIONERS** 

# NOTES TO FINANCIAL STATEMENTS

# **DECEMBER 31, 2014**

# 11. SCHEDULE OF TANGIBLE CAPITAL ASSETS

2013 Total	\$3,193,603	179,118	(66,072)	3.306.649	015 <b>API</b>	163,560	(56.38)	1.041.02	\$ <u>2.265.4</u>
2014 Total	\$3,306,649	132,510	(31,758)	3,407,401	1,041,192	148,542	(27,758)	1.161.976	\$ 2.245.425
Furniture and <u>Fixtures</u>		,	t	177,329	75,365	8,866		84,231	\$ <u>93,098</u>
Information Technology Equipment	\$ 125,438 \$ 177,329	16,937	1	142,375	76,226	15,298		91,524	<u>27,779</u> \$ <u>1,627,246</u> \$ <u>235,426</u> \$ <u>16,777</u> \$ <u>50,851</u> \$ <u>93,098</u> \$ <u>2,245,425</u>
Machinery and Equipment	\$ 44,035	17,660		61,695	43,027	1,891	1	44.918	\$ 16.777
Vehicles	\$ 468,464	87,694	(31,758)	524,400	263,059	53,673	(27,758)	288,974	\$ 235,426
Buildings	\$2,241,266	10,219	1	2,251,485	558,382	65,857		624,239	\$ 1.627.246
Land improvements	\$ 55,869	1		55,869	25,133	2,957	-	28,090	
<u>Land</u> <u>i</u>	\$ 194,248	ı	ı	194,248			r		\$ 194,248 \$
LSOC	e - beginning of year	Add: Net additions during the year	Less: Disposals during the year	Balance - end of year	ACCUMULATED AMORTIZATION Balance - beginning of year	Add: Amortization during the year	Less: Accumulated amortization on disposals	Balance - end of year	NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS



KENNEBECASIS REGIONAL JOINT BOARD OF POLICE COMMISSIONERS

# NOTES TO FINANCIAL STATEMENTS

# DECEMBER 31, 2014

# 12. RECONCILIATION OF ANNUAL SURPLUS

1S <u>Total</u>	\$ 340.263	18,564		(227,728) 148,542 (24,182)	449 (142,600)	(26,985)	\$ 313.278
Telecommunications <u>Fund</u>	\$ (498)	(1,663)	1.1		1 1	(1,663)	\$ (2,161)
Capital To <u>Fund</u>	\$ (152,542)		132,510 102,000	(27, / 28) 148,542 -		355,294	\$ 202,752
Operating <u>Fund</u>	\$ 493.303	20,227	(132,510) (102,000)	- - (24,182)	449 (142,600)	(380,616)	\$ 112,687
	2014 annual surplus (deficit) - PSAS	Adjustments to annual surplus for funding requirements Second previous year's surplus (deficit) Transfers between funds	Transfer from operating fund to capital fund Long term debt principal repayment	Accumutated amortization on disposal of tangiole capital assets Amortization expense Unrealized gains on investments	Change in amount recorded under PSAS sick leave accrual Post employment benefits liability	Total adjustments to 2014 annual surplus (deficit)	2014 annual surplus for funding requirements



**KENNEBECASIS REGIONAL JOINT BOARD OF POLICE COMMISSIONERS** 

# NOTES TO FINANCIAL STATEMENTS

# **DECEMBER 31, 2014**

# **13. OPERATING BUDGET TO PSAS BUDGET**

Total	\$ 5,546,515 279,230 24,182	5.849.927	3.964.836	299,214	231,911	800,680	304,200		000,67	5,673,841	\$ 176.086
Other	\$ - - -24,182	24,182	(119.160)	(74,200)		(4,423)	(1,663)	(101,000)	•	(300,446)	\$ 324,628
Amortization of Tangible Capital <u>ons Assets</u>	н н н С	1	26,055	53,673	68,814		1	1	-	148,542	\$ (148,542)
Operating Budget <u>Telecommunications</u>	\$ 305,863 - -	305,863			1		305,863	1		305,863	\$
Operating Budget <u>General</u>	\$ 5,240,652 279,230	5,519,882	4,057,941	319,741	163,097	805,103	1	101,000		5,519,882	- \$
REVENITE	Contributions by member municipalities Other Unrealized gains on investments		EXPENDITURE Crime control	Vehicle fleet	Property	Administration	I elecommunications Fiscal services	Long term debt repayments	TILOLOSI		Surplus (deficit)

## 2015Apr13OpenWeb\_050



## NOTES TO FINANCIAL STATEMENTS

## **DECEMBER 31, 2014**

## 14. REVENUE AND EXPENDITURE SUPPORT

	2014 Budget (Note 13)	<u>2014</u> Actual	<u>2013</u> Actual
OTHER REVENUE			
Provincial secondments	\$ 210,230	\$ 193,844	\$ 203,424
Fees for public services	40,000	54,704	51,615
Investment income	23,000	26,646	22,587
Taxi and by-law	6,000	3,833	5,075
Other		35,799	38,642
	\$ <u>279,230</u>	\$ <u>314,826</u>	\$321,343
CRIME CONTROL			
Salaries	\$ 3,078,664	\$ 3,008,774	\$ 2,841,327
Employee benefits	547,360	437,504	533,490
Training	38,000	56,528	28,526
Telephone and mobile radios	45,000	44,795	41,821
Equipment	20,000	16,614	16,099
Office	17,000	16,212	19,625
Equipment leasing and repairs	12,750	13,659	10,603
General supplies	28,000	34,153	31,960
Insurance	10,687	10,687	19,628
Uniforms	49,500	70,763	49,294
Public relations	9,000	7,246	6,959
Detention of prisoners	25,320	25,955	25,835
Taxi and traffic bylaw	500	103	526
Public safety	28,000	27,946	26,692
Special investigation	29,000	58,866	27,776
Amortization	26,055	26,055	26,996
	\$ <u>3,964,836</u>	\$ <u>3,855,860</u>	\$ <u>3,707,157</u>
VEHICLE FLEET			
Fuel	\$ 115,000	\$ 104,359	\$ 107,965
Repairs and maintenance	85,000	85,399	108,415
Insurance	22,241	22,241	48,925
Equipment for vehicles	21,500	10,443	15,203
Amortization	53,673	53,673	67,915
Loss on disposal of tangible capital assets	1,800	1,800	4,004
	\$ <u>299,214</u>	\$ <u>277,915</u>	\$ <u>352,427</u>



## NOTES TO FINANCIAL STATEMENTS

## **DECEMBER 31, 2014**

## 14. REVENUE AND EXPENDITURE SUPPORT (cont'd)

	<b>2014</b> <b>Budget</b> (Note 13		2013 Actual
PROPERTY			
Taxes	\$ 43,57	75 \$ 40.237	¢ 41.464
Repairs and maintenance	φ 43,37 58,50		\$ 41,464
Heat and power	47,00		66,770
Insurance	5,02		41,347
Grounds	9,00		8,460 8,848
Interest expense	70,31		74,114
Debenture cost amortization	2,68		2,684
Amortization	68,81		<u>68,649</u>
	00,01	<u> </u>	00,049
	\$ <u>304,91</u>	<u>1</u> \$ <u>316,131</u>	\$ <u>312.336</u>
ADMINISTRATION			
Salaries	\$ 573,44	3 \$ 581,831	\$ 559,233
Employee benefits	91,25	0 78,509	100,161
Professional fees	41,00	0 34,333	39,877
Insurance	1,18		6,935
Travel and training	13,00		10,813
Board expenses	5,00		2,879
Labour relations	10,00	0 11,077	9,362
Bank service fees	-	906	-
Provision for vested retirement benefits	65,79	965,799	75,076
	\$ <u>800,68</u>	<u>0</u> \$ <u>788,994</u>	\$ <u>804,336</u>
TELECOMMUNICATIONS			
Communications fee to City of			
Saint John (Note 10)	\$ 303,70	0 \$ 303,683	\$ 294,836
Employee benefits (recovery)	50		(1,122)
	\$ <u>304.20</u>	<u>0</u> \$ <u>306,357</u>	\$ <u>293,714</u>





Gary Clark Chairperson KENNEBECASIS REGIONAL JOINT BOARD OF POLICE COMMISSIONERS



ADDRESS ALL CORRESPONDENCE TO:

126 MILLENNIUM DRIVE QUISPAMSIS, N.B. E2E 6E6

TELEPHONE: (506) 847-6300 FAX: (506) 847-6313 E-MAIL: krpfadmin@nbpolice.ca

## KENNEBECASIS REGIONAL JOINT BOARD OF POLICE COMMISSIONERS MEETING HELD AT KENNEBECASIS REGIONAL POLICE FORCE HEADQUARTERS BUILDING 126 MILLENNIUM DRIVE QUISPAMSIS, NEW BRUNSWICK ON WEDNESDAY, JANUARY 28, 2015 AT 4:00 P.M.

## <u>REGULAR MEETING</u>

PRESENT:Bill McGuireGary ClarkPeter BourqueGordon FriarsCarolyn LeBlancMatt AlexanderDanny DobsonEmil OlsenLinda SherboCherie MadillChief Stephen McIntyreDebi Stewart

The Chair, Mr. McGuire brought the Regular meeting to Order and requested a Motion for the Approval of the Agenda for the meeting of January 28, 2015. **Moved by Carolyn LeBlanc and Seconded by Gary Clark, MOTION CARRIED.** 

Mr. McGuire requested a Motion for the Approval of the Minutes of the Regular Meeting of November 26, 2014. **Moved by Gordon Friars and Seconded by Matt Alexander. MOTION CARRIED.** 

**CONFLICT OF INTEREST** – Mr. McGuire asked if there were any Conflicts of Interest to be declared. Mr. Dobson advised he declared a Conflict of Interest with respect to any Transportation issues.

Kennebecasis Regional Joint Board of Police Commissioners January 28, 2015 Page 2

## **REGULAR MEETING**

## **ELECTION OF OFFICERS – 2015**

Mr. McGuire requested the Chief call for nominations for the elections of officers for 2015.

Chief McIntyre advised there was a nomination of the floor for Gary Clark for the position of Board Chair of the Kennebecasis Regional Joint Board of Police Commissioners for 2015. The Chief made three calls for nominations for the position of Board Chair. Councilor Clark was declared as Board Chair.

Chief McIntyre further advised that there was a nomination for Matt Alexander to be Vice-Chair of Board for 2015. Three calls were made for nominations for this position and as no further nominations were received, Matt Alexander was declared Vice-Chair of the Board for 2015.

As for the position of Secretary-Treasurer, Cherie Madill was appointed for the year 2015.

Mr. Clark thanked Bill McGuire for his contribution during his term as Chair.

Mr. McGuire advised he had to leave the meeting. Mr. McGuire left the meeting at 4.35 p.m.

Mr. Clark chaired the meeting from this point forward.

## SECRETARY-TREASURER'S REPORT

Ms. Madill presented the Financial Statements for the period ending November 30, 2014.

Cash General is our bank account and at present we have \$675,000 as compared to last year at this time it was \$592,000. Part of this is the surplus. She referred the members to the Liabilities and Accounts payable line item of \$365,000 of accounts payable were paid after November 30 and forms part of the cash flow.

Sick Pay/Retirement – This is the money that is put aside for when employees retire. This is pretty well funded but maintenance payments are made each year.

Account Receivable – This relates to the two secondments we presently have. This is billed quarterly.

Sales Tax Recoverable - This is HST that the Board is are reimbursed by the Government and we submit a claim every 6 months.

## LIABILITIES

Accounts Payable – These are the current items that have to be paid.

Vested Sick Leave – This is the liability that was set up and the actual moneys that are set aside.

Sick Leave Replacement – This is set up for when an officer goes out on sick leave and they have to be replaced by another officer during a shift.

Accrued Pension Benefits - This is a figure calculated by the Government in the amount of \$1,283,000 based on an actuarial report.

Debenture Payable - \$1,552,000 is the amount that was remaining as at November 30. We actually had to pay one of the Debentures out in the amount of \$450,000 and we have a renewal at 1.2% for 2015 and it slowly increases up to 2024 to 3.1%.

The second Debenture will be payable in 2015 and we will be doing the exact same thing when we have to renew it. Postdated cheques have been forwarded to the Government. One was in the amount of \$977,000 and we will have to apply for another Debenture renewal in the fall of 2015.

Tangible Capital Assets are items such as the vehicles, building and furnishing and is explained on page 2 of this Statement. These are all of our assets and nothing is reflected in the additions or disposals but there will be on the December statement.

Unamortized Debenture costs - This is the costs associated with the two debentures one of which was just currently renewed.

Prepaid Expenses - This category is basically insurance and property taxes that have to be paid at the beginning of the year and expense each month.

Page 2 of the Statement are all of the assets of the Board and anything over \$10,000 is capitalized.

STATEMENT OF OPERATIONS – PAGE 3

Revenue - This is comprised of Record Checks, Fingerprints, motor vehicle accident reports and other items.

Taxi/By-Law Tickets – This is for taxi licenses as well as by-law ticket payments.

Interest Income – Interest on the bank account.

Retirement Interest/Dividends – This is the interest and dividends paid on our Sickpay Retirement Investment.

Secondments - This is money received on our two secondments.

As at the end of November we have \$283,000 in revenue and we budgeted \$255,000 and the largest increase is reflected in the category of fees.

## EXPENDITURES

Ms. Madill reviewed each line time and gave details why some categories were over budget and some were under.

Expenditures totaled \$4,568,000 and contributed by the members was \$4,803,000 resulting in a surplus of \$235,000. This surplus will be substantially reduced by the end of the year and she suspects we should have a \$40,000 - \$50,000 surplus at the end of December.

Telecom Fund - This is a contract that we have with the City of Saint John and also includes data networking charges. The Retirees Health Insurance is the retired members of the telecom health insurance charges. There also is a 2<sup>nd</sup> year prior deficit

brought forward. Expenditures thus far in this category are \$283,000 as compared to contributed by members of \$280,000 resulting in a \$2,990 deficit.

Mr. Dobson had a question as it related to Sick Leave replacement on Page 1. Cherie explained that this was incorporated into our statement based on the figures from the auditors and actuarial. There was a brief discussion in this regard.

Mr. Dobson asked if a proper allocation has been done with respect to patrol and nonpatrol cars. He asked if a breakdown could be provided to him as it relates to patrol and non-patrol vehicles.

Moved by Danny Dobson and Seconded by Carolyn LeBlanc to accept the Secretary's Report as circulated. MOTION CARRIED.

CHIEF'S REPORT

The Chief reviewed the Major Crime and Public Relation Reports.

The Chief pointed out to the Chair that a number of the Board Committees should be reviewed as a result of Mr. Clark becoming Chair and Mr. Alexander becoming Vice-Chair. He pointed out that the Personnel Committee is comprised of the Chief, Deputy Chief, Chair, Vice-Chair, Carolyn LeBlanc and Danny Dobson. Building and Grounds remains the same. The Insurance Committee is presently has Peter Bourgue and Carolyn LeBlanc and Mrs. LeBlanc's term expires in March which would leave Mr. Bourque as the only member. Finance Committee is comprised of the Chair, Vice-Chair, Mr. Dobson, the Chief and Ms. Madill. Transportation is comprised of Chairperson Clark, Peter Bourque and Gordon Friars and Mr. Friar's term expires in June. Communications will have no members when Carolyn LeBlanc and Gordon Friars have completed their terms on the Board. Policy Committee – Mr. Friars will be leaving at the end of June and Mr. McGill's term is already completed which leaves Mr. Alexander the only member. Regional Service Commission is presently comprised of the Chief, Emil Olsen and Matt Alexander. Strategic Plan members are the Deputy Chief, Gordon Friars whose term is expiring, Peter McGill has already completed his term and Matt Alexander. The Chief explained that the Board is facing two major contracts that will

expire at the end of December. One is the Collective Agreement with the Police Officers and the second is the Communications Agreement with the City of Saint John. He feels it is appropriate that a committee begin some communications with the City in this regard.

Moved by Danny Dobson and Seconded by Peter Bourque to accept the Chief's Report as circulated. MOTION CARRIED.

## **COMMITTEE REPORTS**

Personnel –Nothing to report.

Building and Grounds – Nothing to report.

Insurance - Mr. Bourque advised that our vehicles in the event of their destruction are covered for replacement costs. This was discussed.

Finance – Nothing to report.

Transportation - Mr. Dobson declared a conflict of interest and excused himself from the meeting at 5:00 p.m.

Mr. Bourque explained that a tender had been put out for the purchase of two police vehicles. Only one tender was received from Dobson Chrysler in the amount of \$32,145.00 + HST. Moved by Peter Bourque and Seconded by Gordon Friars that we accept the tender of Dobson Chrysler and proceed with the purchase of these two vehicles. MOTION CARRIED.

Mr. Dobson returned to the meeting at 5:02 p.m.

Communications – Nothing to report other than what was previously mentioned as it relates to the agreement coming up for renewal.

Policy Committee – Nothing to report.

Kennebecasis Regional Joint <sup>2015Apr13OpenWeb\_059</sup> Board of Police Commissioners January 28, 2015 Page 7

## **REGULAR MEETING**

Regional Service Commission – Nothing to report.

The Chief reminded Board Members of the up-coming New Brunswick Police Commission Meet and Greet will be held on February 9<sup>th</sup> from 5-7 at the Shadow Lawn Inn.

Correspondence – The Chief explained that he will endeavor to provide the Board Members with letters received from citizens. **Moved by Danny Dobson and Seconded by Carolyn LeBlanc to receive and file correspondence. MOTION CARRIED.** 

New Business – Dates for up-coming meetings contained in Board Packages. Meeting.

Moved by Emil Olsen and Seconded by Matt Alexander to Adjourn. MOTION CARRIED.

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SECRETARY/

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# KENNEBECASIS REGIONAL JOINT BOARD OF POLICE COMMISSIONERS Preaudit STATEMENT OF FINANCIAL POSITION As at December 31, 2014

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	<u>2014</u>	<u>2013</u>
Financial assets		
Cash - General Sick Pay/ Retirement Investments Accounts Receivable	\$531,931.79 750,677.42 63,636.42	\$379,214.36 658,151.78 64,154.88
Sales tax recoverable	42,783.85 \$1,389,029.48	43,841.79
Liabilities		
Accounts payable and accrued Vested sick leave/retirement accrual Sick leave replacement Accrued pension benefit liability Debenture payable	386,547.83 743,162.89 13,298.53 1,140,800.00 <u>1,450,000.00</u> 3,733,809.25	314,652.14 688,014.88 12,850.00 1,283,400.00 1,552,000.00 3,850,917.02
NET ASSETS (DEBT)	-2,344,779.77	-2,705,554.21
Non-Financial Assets		
Tangible capital assets (see page 2) Accumulated amortization	3,407,400.83 -1,161,977.85 2,245,422.98	3,306,648.98 -1,041,192.64 2,265,456.34
Unamortized Debenture costs Prepaid expenses	7,016.25 45,318.95 2,297,758.18	5,367.69 52,947.80 2,323,771.83
ACCUMULATED SURPLUS	-47,021.59	-381,782.38
Assets Liabilities	3,686,787.66 3,686,787.66	3,469,134.64 3,469,134.64

Preaudit

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## 2015Apr13OpenWeb\_061 KENNEBECASIS REGIONAL JOINT BOARD OF POLICE COMMISSIONERS SCHEDULE OF TANGIBLE CAPITAL ASSETS

December 31, 2014 <u>2014</u>

<u>2013</u>

	TANGIBLE CAPITAL ASSETS						
	Balance	SIDLE CAPIT	Balance				
	beginning of year	Additions	Disposals	end of year			
Millennium Drive	beginning of year	Additions	Dispusais	end of year			
Land	194,247.55			194,247.55	194,248		
Building - Roof	42,676.66			42,676.66	42,677		
Mechanical	250,627.82			250,627.82	250,628		
Electrical	330,542.64			330,542.64	330,543		
Other	510,421.21	10,218.82		520,640.03	510,421		
Structure	1,106,997.29			1,106,997.29	1,106,997		
	2,241,265.62	10,218.82		2,251,484.44	2,241,266		
Accumulated amortization	-558,382.07			-624,238.90	-558,382		
Net book value of Building	1,682,883.55	-45,419.19	0.00	1,627,245.54	1,682,884		
Paving	52,600.16			52,600.16	52,600		
Accumulated amortization	-22,355.06	-2,630.01		-24,985.07	-22,355		
Net book value of paving	30,245.10	-2,630.01	0.00	27,615.09	30,245		
Landscaping	3,268.36			3,268.36	3,268		
Accumulated amortization	-2,778.11	-326.84		-3,104.95	-2,778		
Net book value of landscaping	490.25	-326.84	0.00	163.41	490		
Furnishings	177,329.73			177,329.73	177,330		
Accumulated amortization	-75,365.14	-8,866.49		-84,231.63	-75,365		
Net book value of furnishings	101,964.59	-8,866.49	0.00	93,098.10	101,965		
	44 005 04	47.000.00		04 005 74	44.005		
Machinery & equipment	44,035.21	17,660.50		61,695.71	44,035		
Accumulated amortization	-43,026.82	-1,891.42	0.00	-44,918.24	-43,027		
Net book value of equipment	1,008.39	15,769.08	0.00	16,777.47	1,008		
Information technology equipment	125,437.94	16,936.56		142,374.50	125,438		
Accumulated amortization	-76,226.14	-15,298.49		-91,524.63	-76,226		
Net book value of IT equipment	49,211.80	1,638.07	0.00	50,849.87	49,212		
Vehicles - General	316,924.51	55,119.00	-4,932.97	367,110.54	316,924		
Accumulated amortization	-194,349.02	-28,257.36	2,932.97	-219,673.41	-194,349		
Net book value of general vehicles	122,575.49	26,861.64	-2,000.00	147,437.13	122,575		
Vehicles - Patrol	151,539.90	32 575 08	-26.825.14	157,289.84	151,540		
Accumulated amortization	-68,710.27	-25,415.89		-69,301.02	-68,710		
Net book value of patrol vehicles	82,829.63		-2,000.00	87,988.82	82,830		
Total Tangible Capital assets	3,306,648.98	132,509.96		3,407,400.83	3,306,649		
Total Accumulated amortization	-1,041,192.63			-1,161,977.85	-1,041,192		
	2,265,456.35	-16,033.37	-4,000.00	2,245,422.98	2,265,457		
Additions:							
Information technology equipment							
Bell Mobility - hand held radios qty - 25	16,936.56						
Machinery & equipment The Gun Dealer - carbine rifles qty-7	17,660.50						
Building - other							
MCL Construction - 2 garage door upgrades Vehicles	10,218.82						
2014 Promaster van & accessories	55,119.00						
Dobson Chrysler - 2015 Charger	32,575.08						
	132,509.96						
Disposals:		sold for					
2010 Dodge Charger	26,825.14	2,200					
1986 Chev Van	4,932.97	0					
	31 758 11	2 200					

31,758.11

2,200

## 2015Apr13OpenWeb\_062

## KENNEBECASIS REGIONAL JOINT BOARD OF POLICE COMMISSIONERS Page 3 STATEMENT OF OPERATIONS TWELVE MONTHS ENDING DECEMBER 31, 2014

	IVVELVE	WONTHS ENDIN	G DECEN	IBER 31, 2014		
	Preaudit		1			Actual to Budget
		ACTUAL		PRIOR YR I	BUDGET	Variance
F	REVENUE:					
	Fees	\$90,502.49	126%	\$90,257	\$40,000	50,502
	Taxi & Traffic Bylaw	3,833.20	-36%	5,075	6,000	-2,167
	Interest income	7,144.57	79%	5,360	4,000	3,145
	Retirement interest & dividends	19,501.68	3%	17,227	19,000	502
	Secondments	193,843.77	-8%	203,424	210,231	-16,387
		\$314,825.71	13%	321,343	279,231	35,595
E	EXPENDITURE:					
	CRIME CONTROL					
	Salaries	\$3,008,773.51	-2%	\$2,829,012	3,078,664	-\$69,890
	Benefits	556,663.71	-16%	531,288	666,520	-\$109,856
	Training	56,528.10	49%	28,526	38,000	\$18,528
	Equipment	16,614.23	-17%	57,429	20,000	-\$3,386
	Equip repairs & IT support	4,028.34	1%	2,639	4,000	\$28
	Communications	61,731.39	37%	41,821	45,000	\$16,731
	Office function	16,211.62	-5%	19,625	17,000	-\$788
	Leasing	9,630.89	10%	7,965	8,750	\$881
	Policing-general	51,813.87	85%	31,960	28,000	\$23,814
	Insurance	10,686.96	0%	19,628	10,687	\$0
	Uniforms	68,280.88	42%	48,932	48,000	\$20,281
	Prevention/p.r.	6,538.21	-27%	6,959	9,000	-\$2,462
	Investigations	55,827.54	93%	27,775	29,000	\$26,828
	Detention	25,954.54	3%	25,835	25,320	\$635
	Taxi & Traffic Bylaw	103.43	-79%		500	-\$397
	Auxillary	2,481.68	65%	361	1,500	\$982
	Public Safety	27,946.00	0%	26,692	28,000	-\$54
		3,979,814.90	-2%	3,706,447	4,057,941	-\$78,126
	VEHICLES					
	Fuel	104,358.87	-9%	107,965	115,000	-\$10,641
	Maint./repairs	86,560.68	2%	108,415	85,000	\$1,561
	Insurance	22,241.04	0%	48,925	22,241	\$0
	New vehicles	84,331.97	11%	132,287	76,000	\$8,332
	Equipment	10,442.80	-51%	15,203	21,500	-\$11,057
		307,935.36	-4%	412,795	319,741	-\$11,806

## KENNEBECASIS REGIONAL JOINT BOARD OF POLICE COMMISSIONERS Page 4 STATEMENT OF OPERATIONS

TWELVE MONTHS ENDING DECEMBER 31, 2014

Preaudit					
28 _2	TWE	Budget			
	ACTUAL PRIOR YR BUDGET				Variance
EXPENDITURE continued:					
BUILDING		070/	44.000	05 000	00.040
Maintenance	58,342.37	67%	44,692	35,000	23,342
Cleaning	22,527.59	-4%	22,078	23,500	-972
Electricity	37,107.04	-21%	41,347	47,000	-9,893
Taxes	40,236.69	-8%	41,464	43,575	-3,338
Insurance	5,022.00	0%	8,460	5,022	0
Grounds	20,640.19	129%	8,848	9,000	11,640
Interest on Debenture	72,257.52	-1%	76,798	73,000	-742
Debenture Principal	102,000.00	1%	97,000	101,000	1,000
	358,133.40	6%	340,687	337,097	21,036
ADMINISTRATION					
Salaries	581,831.21	1%	559,233	573,443	8,388
Benefits	101,947.78	-11%	99,863	114,689	-12,741
Professional Fees	34,332.80	-16%	39,877	41,000	-6,667
Travel/Training	11,906.68	-8%	10,813	13,000	-1,093
Board Travel/Expenses	3,444.54	-31%	2,879	5,000	-1,555
•	1,188.00	-31%	6,935	1,188	0
Insurance Bank service fees	905.95	070	0,835	1,100	906
	905.95	11%	9,362	10,000	1,077
Labour Relations	•	-4%	57,849	48,010	-1,713
Sick Pay/Retirement	46,297.32	-4%		19,000	502
Retirement int & dividends	19,501.68	3%	17,227	•	0
2nd prior year (surplus) deficit	-20,226.96	20/	9,348	-20,227	-12,897
	792,206.17	-2%	813,386	805,103 5,240,651	
	5,123,264.12	-2%	4,951,972		-117,387
	5,240,652.00		5,074,987	5,240,651	447 200
SURPLUS (DEFICIT)	\$117,387.88		\$123,015	\$0	117,388
TELECOM FUND					
City of SJ telecomm services	294,999.99	0%	286,500	295,000	-0
Data Networking charges	8,683.33		8,336	8,700	-17
Retirees health insurance	2,674.42		-1,122	500	2,174
2nd prior year (surplus) deficit	1,663.44	0%	-9,348	1,663	_,
	308,021.18	3,0	284,366	305,863	2,158
CONTRIBUTED BY MEMBERS	305,859.96		289,248	305,863	-3
SURPLUS (DEFICIT)	(\$2,161.22)		\$4,882	\$0	-2,161
				¥0	_,
Total surplus (deficit)	\$115,226.66		\$127,897		

## 2015Apr13OpenWeb\_064

## KENNEBECASIS REGIONAL JOINT BOARD OF POLICE COMMISSIONERS STATEMENT OF OPERATIONS TWELVE MONTHS ENDING DECEMBER 31, 2014

Page 5

PSAB & Preaudit						
			BUDGET			
	ACTUAL		PRIOR YR	PSAB	CASH	
REVENUE:						
Fees	\$90,502.49	126%	\$90,257	\$40,000	\$40,000	
Taxi & Traffic Bylaw	3,833.20	-36%	5,075	6,000	6,000	
Interest income	7,144.57	79%	5,360	4,000	4,000	
Retirement interest & dividends	19,501.68	3%	17,227	19,000	19,000	
Unrealized gains/losses	24,182.00		11,512	24,182		PSAB Marke
Secondments	193,843.77	-8%	203,424	210,231	210,231	
	\$339,007.71	21%	332,855	303,413	279,231	
EXPENDITURE:						
CRIME CONTROL						
Salaries	\$3,008,773.51	-2%	\$2,841,327	\$3,078,664	3,078,664	
Benefits	437,502.61	-34%	533,490	547,359	666,520	PSAB Pensic
Training	56,528.10	49%	28,526	38,000	38,000	
Equipment	16,614.23	-17%	16,099	20,000	20,000	
Equip repairs & IT support	4,028.34	1%	2,639	4,000	4,000	
Communications	44,794.83	0%	<b>41,82</b> 1	45,000	45,000	PSAB Capita
Office function	16,211.62	-5%	19,625	17,000	17,000	
Leasing	9,630.89	10%	7,965	8,750	8,750	
Policing-general	34,153.37	22%	31,960	28,000	28,000	PSAB Capita
Insurance	10,686.96	0%	19,628	10,687	10,687	
Uniforms	68,280.88	42%	48,932	48,000	48,000	
Prevention/p.r.	6,538.21	-27%	6,959	9,000	9,000	
Investigations	55,827.54	93%	27,775	29,000	29,000	
Detention	25,954.54	3%	25,835	25,320	25,320	
Taxi & Traffic Bylaw	103.43	-79%	526	500	500	
Auxillary	2,481.68	65%	361	1,500	1,500	
Public Safety	27,946.00	0%	26,692	28,000	28,000	
Equipment amortization	26,056.40		26,997	26,056		PSAB amorti:
	3,852,113.14	-5%	3,707,157	3,964,836	4,057,941	
VEHICLES						
Fuel	104,358.87	-9%	107,965	115,000	115,000	
Maint./repairs	85,398.57	0%	108,415	85,000	85,000	
Insurance	22,241.04	0%	48,925	22,241	22,241	
New vehicles		-100%			76,000	PSAB Capita
Equipment	10,442.80	-51%	15,203	21,500	21,500	
Amortization	53,673.25		67,915	53,673		PSAB amorti:
Loss (Gain) on sale of vehicles			4,004	1,800		PSAB amorti.
	277,914.53	-13%	352,427	299,214	319,741	

## KENNEBECASIS REGIONAL JOINT BOARD OF POLICE COMMISSIONERS STATEMENT OF OPERATIONS TWELVE MONTHS ENDING DECEMBER 31, 2014

PSAB & Preaudit

PSAB & Preaudit						
			-1.1	BUD		
	ACTUAL		PRIOR YR	PSAB	CASH	
EXPENDITURE continued:						
BUILDING						
Maintenance	48,123.55	37%	44,692	35,000	35.000 P	SAB Cap
Cleaning	22,527.59	-4%	22,078	23,500	23,500	
Electricity	37,107.04	-21%	41,347	47,000	47,000	
Taxes	40,236.69	-8%	41,464	43,575	43,575	
Insurance	5,022.00	0%	8,460	5,022	5,022	
Grounds	20,640.19	129%	8,848	9,000	9,000	
Interest on Debenture	69,573.60	-5%	74,114	70,316	73,000	
Debenture Principal	,	-100%			101,000 P	SAB adju
Amortization	71,497.59		71,333	71,498		SAB amor
	314,728.25	-7%	312,336	304,911	337,097	
ADMINISTRATION						
Salaries	581,831.21	1%	559,233	573,443	573,443	
Benefits	78,508.88	-32%	100,162	91,250	114,689 P	SAB Pens
Professional Fees	34,332.80	-16%	39,877	41,000	41,000	
Travel/Training	11,906.68	-8%	10,813	13,000	13,000	
Board Travel/Expenses	3,444.54	-31%	2,879	5,000	5,000	
Insurance	1,188.00	0%	6,935	1,188	1,188	
Bank service fees	905.95					
Labour Relations	11,077.17	11%	9,362	10,000	10,000	
Sick Pay/Retirement	46,297.32	-4%	57,849	46,799	48,010	
Retirement int & dividends	19,501.68	3%	17,227	19,000	19,000	
2nd prior year (surplus) deficit	-20,226.96		9,348	-20,227	-20,227	
	768,767.27	-5%	813,685	780,453	805,103	
	4,874,515.48	-7%	4,852,750	5,046,001	5,240,651	
CONTRIBUTED BY MEMBERS	5,240,652.00		5,074,980	5,240,651		
SURPLUS (DEFICIT)	\$366,136.52		\$222,230	\$194,650	<u>\$0</u> 8	SAB adju
TELECOM FUND						
City of SJ telecomm services	294,999.99	0%	286,500	295,000	295,000	
Data Networking charges	8,683.33		8,336	8,700	8,700	
Retirees health insurance	2,674.42		-1,122	500	500	
2nd prior year (surplus) deficit	1,663.44	0%	-9,348	1,663	1,663	
, , , , , , , , , , , , , , , , ,	308,021.18		284,366	305,863	305,863	
CONTRIBUTED BY MEMBERS	305,859.96		289,248	305,863	305,863	
SURPLUS (DEFICIT)	(\$2,161.22)		\$4,882	\$0	\$0	
	(, , , , , , , , , , , , , , , , , , ,		Long to the second s	- 11 M M		
Total surplus (deficit)	\$363,975.30		\$227,112			

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## 2015Apr13OpenWeb\_066

## **KENNEBECASIS REGIONAL JOINT BOARD OF POLICE COMMISSIONERS** pg 7 NOTES TO THE FINANCIAL STATEMENTS December 31, 2014

## STATEMENT OF FINANCIAL POSITION

BANK balance ACCOUNTS PAYABLE balance Debenture costs paid in December	386,548 -137,039	531,932	at December 31
Current Accounts Payable		249,509	Paid in January
Extra (Shortfall) in bank account		282,423	

Prepaids include Jan 1- 3 2015 pay (paid Dec 31/14) & Managed Health Care's deposit

## STATEMENT OF OPERATIONS

## Crime Control:

- \* Salaries under budget due to new officer being budgeted to start July 1 (started mid-Sept), officer out on LTD & one out on maternity leave, victim services coordinator retired (end of Aug)
- \* Benefits Health insurance 2014: \$133,789 2013: \$128,065
  - Retirees health insurance costs \$2,133 (retirees paid less than the costs of health plan) Last December 2013 the retirees paid \$1,428 less than the actual costs
- \* Training up due to carbine training
- \* Policing general up replaced a breathalyser & purchased carbines
- \* Equipment replaced & upgraded some computers
- \* Communications bought new comm radios
- \* Uniforms are up over budget due to new body armour for ETS officers & purchased ballistic helmets & vests
- \* Investigations includes RCMP fees for shooting investigation of \$37,870

## Vehicles:

\* New vehicles - sold a 2010 Dodge Charger for \$2,200 bought a 2014 Promaster van & a 2015 Charger

## Building:

- \* Maintenance includes garage door upgrades, roof equipment repairs & front lobby changes
- \* Grounds includes parking lot expansion

## Administration:

- \* Benefits Health Insurance 2014: \$22,605 2013: \$20,698
- \* Labour relations includes legal fees

## Telecom:

- \* Retirees health insurance \$2,674 (Retirees paid less than the actual cost of their plan)
- Last December it was the opposite the retirees had paid \$1,121 more than the actual cost of the plan



## KENNEBECASIS REGIONAL JOINT BOARD OF POLICE COMMISSIONERS

ADDRESS ALL CORRESPONDENCE TO:

126 MILLENNIUM DRIVE QUISPAMSIS, N.B. E2E 6E6

TELEPHONE: (506) 847-6300 FAX: (506) 847-6313 E-MAIL: krpfadmin@nbpolice.ca

## KENNEBECASIS REGIONAL JOINT BOARD OF POLICE COMMISSIONERS MEETING HELD AT KENNEBECASIS REGIONAL POLICE FORCE HEADQUARTERS BUILDING 126 MILLENNIUM DRIVE QUISPAMSIS, NEW BRUNSWICK ON THURSDAY, FEBRUARY 26, 2015 AT 4:00 P.M.

## <u>REGULAR MEETING</u>

PRESENT: Bill McGuire Gordon Friars Matt Alexander Emil Olsen Cherie Madill Debi Stewart Gary Clark Carolyn LeBlanc Danny Dobson Linda Sherbo Chief Stephen McIntyre

**ABSENT:** Peter Bourque

The Chair, Mr. Clark brought the Regular meeting to Order and requested a Motion for the Approval of the Agenda for the meeting of February 26, 2015. **Moved by Matt Alexander and Seconded by Gordon Friars, MOTION CARRIED.** 

Mr. Clark requested a Motion for the Approval of the Minutes of the Regular Meeting of January 28, 2015. **Moved by Carolyn LeBlanc and Seconded by Bill McGuire. MOTION CARRIED.** 

**CONFLICT OF INTEREST** – Mr. Clark asked if there were any Conflicts of Interest to be declared. None were declared and the meeting continued.

Gary Clark Chairperson Kennebecasis Regional Joint Board of Police Commissioners February 26, 2015 Page 2

## **REGULAR MEETING**

## SECRETARY-TREASURER'S REPORT

Ms. Madill presented the Financial Statements for the period ending December 31, 2014.

## STATEMENT OF FINANCIAL POSITION-

Cash balance is \$531,000 as compared to last year at this time in the amount of \$379,000. Some of the reasons for this difference is the City of Saint John had an outstanding bill we had not received in the amount of \$75,000 and some of the larger purchases that were done in December, the cheques were not cashed until January.

Liability - \$386,000 the majority of this figure is current accounts payable.

Sick Pay/Retirement Investments in the amount of \$750,000 is the fair market value.

Accounts Receivable - This category comprises the secondments and some deposits that were made in January.

Sales Tax recoverable – This is for the last 6 months of 2014.

Sickleave replacement - This has been slightly increased to reflect the increase in salaries in 2014.

Accrued Pension Liability - \$1,140,000 as compared to \$1,283,000 for 2013. This fund is doing better and our liability portion has gone down.

Debenture Payable – One of the debentures on the building will be up in 2015 and we will be obtaining another in the amount of \$970,000 and we will go to the bank for interim financing until we obtain the new debenture from the Province.

Cherie reviewed the Schedule of Tangible Capital Assets pointing out all additions to the Capital Assets and these are listed at the bottom of the statement as well as the disposals.

## STATEMENT OF OPERATIONS (Pre-Audit)

Cherie reviewed the line items and gave explanations for any increases over what was budgeted and reasons for line items being under budget.

Fees – This category is higher than budgeted. Some reasons being overtime paid to our officers when seconded or on projects with other agencies. Also some of our members have attended training facilities and taught courses and we have been reimbursed for their salaries and expenses.

Taxi-Bylaw – Under what had been budgeted.

Interest Income, Retirement interest & Dividends and Secondments - We budgeted slightly higher than what had been received. In 2014 we budgeted for one of our seconded officers not only salary but also benefits. The Secondment M.O.U. stipulates salary and overtime for this officer and not benefits.

Expenditures - The items in this category is what has caused the surplus for 2014. The Crime Control Salaries are under budget by \$69,000 because we had two officers out, one on Maternity Leave and the other on LTD. These officers were replaced by Term Employees who are paid at a lower hourly rate of pay. Also our Victim Services coordinator retired in early fall and has not been replaced. Subsequently our benefits are lower than budgeted as well.

She pointed out a new column has been added Actual to Budget Variance which better explains where the surplus is coming from.

Ms. Madill reviewed line by line the Statement of Operations and explained why some line items were over budget.

Surplus as at December 31, 2014 is \$117,000. There were some adjustments to be made to this as some bills were taken back that were received after she had closed the books. The auditors are also making these adjustments as well. This resulted in a surplus of \$110,000.

Telecom Fund – This has a deficit of \$2,100 due to the retirees' health insurance.

Ms. Madill then reviewed the Statement of Operations indicating the PSAB Changes with capitalization.

Notes are contained on Page 7 explaining the Statement of Financial Position and Statement of Operations.

Moved by Emil Olsen and Seconded by Gordon Friars to accept the Secretary-Treasurer's Report as circulated. MOTION CARRIED.

The Audited Financial Statements will be presented by Teed Saunders Doyle at our March 25, 2015 Meeting. The Auditors usually meet with the Finance Committee prior to presenting the Audited Statement to the Board and Cherie was requested to arrange this. Mr. Clark requested that the Secretary Treasurer contact the Auditors to see if a March 18, 2015 presentation date would be possible.

Mr. McGuire asked if the Committee members have been rearranged. The Chair advised that this has not been completed as of yet.

## **CHIEF'S REPORT**

The Chief advised that there is a possibility of one or maybe two secondments as it relates to the Integrated Child Exploitation Unit. Two applications have been received by our members and the interviews are conducted by the RCMP. The second secondments is for N-West which is a firearms related investigation unit.

The Chief reviewed the Major Crime Report.

He further advised that he and Mrs. Stewart met with the Province and an audit is being done as it relates to the sick leave of the members and civilian employees of the Force.

The Chief is looking to obtain some type of software to assist Mrs. Stewart as it relates to sick leave maintenance. Mrs. Stewart presently does all calculations and entries manually.

## Kennebecasis Regional Joint<sup>2015Apr13OpenWeb\_071</sup> Board of Police Commissioners February 26, 2015 Page 5

## **REGULAR MEETING**

Policy Review - The Chief explained that as part of the Policy Review one item is the policy as it relates to Respectful Workplace Harassment. Cst. Daley and Cpl. Henderson who have both taken the renewed training, have provided training to all members of the Force. This policy does impact the Board and should be incorporated into the Board's Policy Document. The Chief suggested that if Board members were interested Cpl. Henderson or Cst. Daley could provide this training to any interested Board Members. Mr. Olsen suggested that this training should be added to one of our meetings and done on an annual basis.

## Moved by Bill McGuire and Seconded by Linda Sherbo to receive the Chief's Report as circulated. MOTION CARRIED.

## **COMMITTEE REPORTS**

Mr. Clark suggested that each Committee be looked at as they are gone through.

Personnel - One member has tendered his resignation and we will be looking to hire to replace him.

Insurance - This will be looked at when Mr. Bourque is present at the March meeting.

Finance - Audit will be presented at the March meeting.

<u>Transportation</u> - The Chief advised that we are always looking for opportunities to find best practices in respect to vehicle procurement. Sgt. Scott was provided with a document used by the City of Saint John and he would like the Transportation Committee to review this to see if there is any benefit of us using this type of document and piggy backing with the City as it relates to vehicle procurement.

<u>Policy Committee</u> - Mr. Friars advised that the Police Force has adopted a Respectful Workplace Policy and because the Board has a separate policy document we should adopt the same policy. He suggested that the document that was sent out electronically to the members be reviewed and brought back to the next meeting prepared to vote on a new policy in this regard. He further suggested that he has spoken to Cpl. Henderson and she is prepared to give the presentation to the Board. If there are any comments he suggested that these be brought forward to either himself of Mr. Alexander. Mr. Olsen suggested that once the members have had a chance to review this then at the next meeting this be adopted as a Board Policy and incorporated in our document. This was discussed at length.

Kennebecasis Regional Joint Board of Police Commissioners February 26, 2015 Page 6

## **REGULAR MEETING**

The Chief suggested that members review this document and contact Gordon Friars with respect to any issues.

Regional Service Commission – Mr. Olsen advised he had attended the last meeting.

Mr. Clark advised that there will have to be changes made to the Committees.

The Chief suggested that a number of the committees are a lot of work. He suggested that the Negotiations Committee should be struck soon as the Collective Agreement is expiring at the end of the year.

Mr. Clark advised that he will be contacting members to see where interests lie in respect to the different committees.

## CORRESPONDENCE

Mr. Clark advised that the Chief received a letter from the Lieutenant Governor thanking the Board for the invitation to the Long Service Awards Ceremony which was held.

## Moved by Emil Olsen and Seconded by Danny Dobson to receive and file. MOTION CARRIED.

## **NEW BUSINESS**

Mr. Clark explained that Mrs. LeBlanc has been on the Board for fifteen years and he thanked her for all of her dedication and hard work. The Chief advised that in 1998 he was Acting Chief and Mrs. LeBlanc was the Chair at that time. It expressed that on behalf of himself and the Management Team it has been an absolute pleasure to work with her on the Board.

## Moved by Bill McGuire and Seconded by Gordon Friars to adjourn. MOTION CARRIED.

i Sleward

SECRETARY

Page 1

### KENNEBECASIS REGIONAL JOINT BOARD OF POLICE COMMISSIONERS STATEMENT OF FINANCIAL POSITION As at January 31, 2015

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	<u>2015</u>	<u>2014</u>
Financial assets		
Cash - General	\$321,359.23	\$159,860.30
Sick Pay/ Retirement Investments	752,517.63	659,843.25
Accounts Receivable	83,413.47	80,278.98
Sales tax recoverable	46,054.24	47,048.41
	\$1,203,344.57	\$947,030.94
Liabilities		
Accounts payable and accrued	213,767.33	138,583.15
Vested sick leave/retirement accrual	745,003.10	689,706.35
Sick leave replacement	13,298.53	12,850.00
Accrued pension benefit liability	1,140,800.00	1,283,400.00
Debenture payable	1,450,000.00	1,552,000.00
	3,562,868.96	3,676,539.50
NET ASSETS (DEBT)	-2,359,524.39	-2,729,508.56
Non-Financial Assets		
Tangible capital assets (see page 2)	3,407,400.83	3,306,648.98
Accumulated amortization	-1,161,977.85	-1,041,192.63
	2,245,422.98	2,265,456.35
Unamortized Debenture costs	6,756.48	5,144.03
Prepaid expenses	95,775.16	99,445.97
	2,347,954.62	2,370,046.35
ACCUMULATED SURPLUS	-11,569.77	-359,462.21
Assets	3,551,299.19	3,317,077.29
Liabilities	3,551,299.19	3,317,077.29

<u>2015</u>

### KENNEBECASIS REGIONAL JOINT BOARD OF POLICE COMMISSIONERS SCHEDULE OF TANGIBLE CAPITAL ASSETS January 31, 2015

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	TANG	IBLE CAPITA	AL ASSETS		
	Balance			Balance	
	beginning of year	Additions	Disposals	end of year	
Millennium Drive				0.1.0 0. 900.	
Land	194,247.55			194,247.55	194,248
Building - Roof	42,676.66			42,676.66	42,677
Mechanical	250,627.82			250,627.82	250,628
Electrical	330,542.64			330,542.64	330,543
Other	520,640.03			520,640.03	510,421
Structure	1,106,997.29			1,106,997.29	1,106,997
	2,251,484.44	0.00		2,251,484.44	2,241,266
Accumulated amortization	-624,238.90			-624,238.90	-558,382
Net book value of Building	1,627,245.54	0.00	0.00	1,627,245.54	1,682,884
Paving	52,600.16			52,600.16	52,600
Accumulated amortization	-24,985.07			-24,985.07	-22,355
Net book value of paving	27,615.09	0.00	0.00	27,615.09	30,245
Landscaping	3,268.36			3,268.36	3,268
Accumulated amortization	-3,104.95			-3,104.95	-2,778
Net book value of landscaping	163.41	0.00	0.00	163.41	490
Furnishings	177,329.73			177,329.73	177,330
Accumulated amortization	-84,231.63			-84,231.63	-75,365
Net book value of furnishings	93,098.10	0.00	0.00	93,098.10	101,965
Machinery & equipment	61,695.71			61,695.71	44,035
Accumulated amortization	-44,918.24			-44,918.24	-43,027
Net book value of equipment	16,777.47	0.00	0.00	16,777.47	1,008
Information technology equipment	142,374.50			142,374.50	125,438
Accumulated amortization	-91,524.63			-91,524.63	-76,226
Net book value of IT equipment	50,849.87	0.00	0.00	50,849.87	49,212
Vehicles - Not general patrol	367,110.54			367,110.54	316,924
Accumulated amortization	-219,673.41			-219,673.41	-194,349
Net book value of not general patrol vehicles	147,437.13	0.00	0.00	147,437.13	122,575
Vehicles - General patrol	157,289.84			157,289.84	151,540
Accumulated amortization	-69,301.02			-69,301.02	-68,710
Net book value of general patrol vehicles	87,988.82	0.00	0.00	87,988.82	82,830
Total Tangible Capital assets	2 407 400 82	0.00	0.00	2 407 400 82	3 306 640
Total Accumulated amortization	3,407,400.83		0.00	3,407,400.83	3,306,649
iotal Accumulated amortization	-1,161,977.85	0.00	0.00	-1,161,977.85	-1,041,192
	2,245,422.98	0.00	0.00	2,245,422.98	2,265,457

Page 2

<u>2014</u>

### KENNEBECASIS REGIONAL JOINT BOARD OF POLICE COMMISSIONERS STATEMENT OF OPERATIONS ONE MONTH ENDING JANUARY 31, 2015

.

	1 ° °				
	ACTUAL		H PRIOR YR	•	2FT
REVENUE:					
Fees	\$360.00	-91%	\$1,790	\$3,917	\$47,000
Taxi & Traffic Bylaw	2,358.30	466%	1,850	417	5,000
Interest income	504.14	21%	378	417	5,000
Retirement interest & dividends	1,840.21	16%	1,691	1,583	19,000
Secondments	15,548.61	-14%	17,519	18,138	217,661
	\$20,611.26	-16%	23,228	24,472	293,661
EXPENDITURE:					
CRIME CONTROL					
Salaries	\$255,643.50	-5%	¢054 454	260.064	¢0 000 770
Benefits	\$255,643.50 50,313.19	-5% -11%	\$251,151		\$3,228,772
Training	2,299.06	-11%	53,982 840	56,825	681,898
Equipment	2,299.00	-27%	640	3,167	38,000
			404	1,667	20,000
Equip repairs & IT support Communications	0.054.00	-100%	404	333	4,000
Office function	3,351.20	-11% -15%	2,827	3,750	45,000
	1,198.51		1,126	1,417	17,000
Leasing	874.07	20%	600	729	8,750
Policing-general	1,894.61	-19%	1,208	2,333	28,001
Insurance	915.00	-2%	891	935	11,221
	6,521.32	117%	9,440	3,000	36,000
Prevention/p.r.	363.29	-52%	137	750	9,000
Investigations	1,668.08	-31%	1,632	2,417	29,000
Detention	2,155.00	0%	2,110	2,155	25,860
Taxi & Traffic Bylaw		-100%		42	500
Auxillary	0.000.00	-100%	0.000	125	1,500
Public Safety	2,333.33	0%	2,333	2,333	28,000
	329,530.16	-6%	328,681	351,042	4,212,502
VEHICLES					
Fuel	6,567.51	-31%	11,165	9,583	115,000
Maint./repairs	2,632.38	-63%	2,119	7,083	85,000
Insurance	1,693.08	-13%	1,853	1,946	23,353
New vehicles		-100%		9,500	114,000
Equipment		-100%		1,792	21,500
	10,892.97	-64%	15,137	29,904	358,853

Page 3

### KENNEBECASIS REGIONAL JOINT 2005 AND COMMISSIONERS STATEMENT OF OPERATIONS ONE MONTH ENDING JANUARY 31, 2015

\*

	ONE	E MONTH -			
	ACTUAL		PRIOR YR -	•	DGET
EXPENDITURE continued:					
BUILDING					
Maintenance	3,871.62	33%	3,533	2,917	35,000
Cleaning	1,696.96	-13%	1,857	1,958	23,500
Electricity	4,677.42	19%	4,274	3,917	47,000
Taxes	3,644.79	-4%	3,631	3,813	45,754
Insurance	435.25	-1%	419	439	5,273
Grounds	1,401.39	87%	827	750	9,000
Interest on Debenture	4,674.75	-19%	6,063	5,750	69,000
Debenture Principal	9,333.33	7%	8,500	8,750	105,000
	29,735.51	5%	29,104	28,294	339,527
ADMINISTRATION					
Salaries	50,754.00	3%	49,070	49,202	590,424
Benefits	9,004.28	-6%	10,314	9,594	115,133
Professional Fees	1,960.87	-43%	2,071	3,417	41,000
Travel/Training	1,400.00	29%	1,547	1,083	13,000
Board Travel/Expenses		-100%		417	5,000
Insurance	101.67	-2%	99	104	1,247
Bank service fees	154.60				
Labour Relations		-100%	361	833	10,000
Sick Pay/Retirement		-100%		4,434	53,207
Retirement int & dividends	1,840.21	16%	1,691	1,583	19,000
2nd prior year (surplus) deficit	-10,251.25		-1,685	-10,251	-123,015
	54,964.38	-9%	63,468	60,416	724,996
	404,511.76	-9%	413,162	445,185	5,342,217
CONTRIBUTED BY MEMBERS	445,185.50		436,721	445,185	5,342,217
SURPLUS (DEFICIT)	\$40,673.74		\$23,559	\$0	\$0
TEL FOOM FUND					
TELECOM FUND					
City of SJ telecomm services	25,325.00	0%	24,583	25,325	303,900
Data Networking charges	741.74		706	763	9,150
Retirees health insurance	213.36		-248	125	1,500
2nd prior year (surplus) deficit	-406.83	0%	139	-407	-4,882
	25,873.27		25,180	25,806	309,668
CONTRIBUTED BY MEMBERS	25,805.50	-	25,488	25,806	309,668
SURPLUS (DEFICIT)	(\$67.77)		\$308	\$0	\$0
	A 40 000 000				
Total surplus (deficit)	\$40,605.97		\$23,867		

### KENNEBECASIS REGIONAL JOINT BOARD OF POLICE COMMISSIONERS pg 5 NOTES TO THE FINANCIAL STATEMENTS January 31, 2015

### STATEMENT OF FINANCIAL POSITION

BANK balance		321,359 at January 31
ACCOUNTS PAYABLE balance	213,767	
Debenture costs paid in June & December	-13,748	
Current Accounts Payable		200,019 Paid in February
Extra (Chartfell) in hank account		404.240
Extra (Shortfall) in bank account		121,340
Proposido includo incurando, proporte tovos and	Managed	

Prepaids include insurance, property taxes and Managed Health Care's deposit

### STATEMENT OF OPERATIONS

### Crime Control:

\* Benefits Health insurance 2015: \$9,362 2014: \$15,340 Retirees health insurance costs \$2,169 (retirees paid less than the costs of health plan) Last January 2014 the retirees paid \$566 less than the actual costs

Administration:

\* Benefits Health Insurance 2015: \$1,683 2014: \$2,980

Telecom:

\* Retirees health insurance (Retirees paid less than the actual cost of their plan) \$213 Last January it was the opposite - the retirees had paid \$248 more than the actual cost of the plan

Page 1

### KENNEBECASIS REGIONAL JOINT BOARD OF POLICE COMMISSIONERS STATEMENT OF FINANCIAL POSITION As at February 28, 2015

1.4

	<u>2015</u>	<u>2014</u>
Financial assets		
Cash - General Sick Pay/ Retirement Investments Accounts Receivable Sales tax recoverable	\$352,323.31 753,736.99 75,164.39 49,571.69	\$279,608.80 661,102.22 89,303.97 50,976.07
	\$1,230,796.38	\$1,080,991.06
Liabilities Accounts payable and accrued	149,798.25	192,055.33
Vested sick leave/retirement accrual Sick leave replacement Accrued pension benefit liability	746,222.46 13,298.53 1,140,800.00	690,965.32 12,850.00 1,283,400.00
Debenture payable	1,450,000.00 3,500,119.24	<u>1,552,000.00</u> <u>3,731,270.65</u>
NET ASSETS (DEBT)	-2,269,322.86	-2,650,279.59
Non-Financial Assets		
Tangible capital assets (see page 2) Accumulated amortization	3,407,400.83 -1,161,977.85 2,245,422.98	3,306,648.98 -1,041,192.63 2,265,456.35
Unamortized Debenture costs Prepaid expenses	6,496.71 63,660.37 2,315,580.06	4,920.37 81,198.14 2,351,574.86
ACCUMULATED SURPLUS	46,257.20	-298,704.73
Assets Liabilities	3,546,376.44 3,546,376.44	3,432,565.92 3,432,565.92

### KENNEBECASIS REGIONAL JOINT BOARD OF POLICE COMMISSIONERS SCHEDULE OF TANGIBLE CAPITAL ASSETS

			<u>2015</u>			<u>2014</u>
		TANG	IBLE CAPITA	AL ASSETS-		
		Balance			Balance	
		beginning of year	Additions	Disposals	end of year	
Millennium	Drive					
Land		194,247.55			194,247.55	194,248
Building -	Roof	42,676.66			42,676.66	42,677
	Mechanical	250,627.82			250,627.82	250,628
	Electrical	330,542.64			330,542.64	330,543
	Other	520,640.03			520,640.03	510,421
	Structure	1,106,997.29			1,106,997.29	1,106,997
		2,251,484.44	0.00		2,251,484.44	2,241,266
Accumula	ted amortization	-624,238.90			-624,238.90	-558,382
Net book v	value of Building	1,627,245.54	0.00	0.00	1,627,245.54	1,682,884
Paving		52,600.16			52,600.16	52,600
Accumula	ted amortization	-24,985.07			-24,985.07	-22,355
Net book v	value of paving	27,615.09	0.00	0.00	27,615.09	30,245
Landscapi	ng	3,268.36			3,268.36	3,268
Accumulat	ted amortization	-3,104.95			-3,104.95	-2,778
Net book v	value of landscaping	163.41	0.00	0.00	163.41	490
Furnishings	1	177,329.73			177.329.73	177,330
Accumulated	amortization	-84,231.63			-84,231.63	-75,365
Net book val	ue of furnishings	93,098.10	0.00	0.00	93,098.10	101,965
Machinery &	equipment	61,695,71			61,695.71	44.035
	amortization	-44,918.24			-44,918.24	-43,027
Math a struct	and an and a second second	40 777 47	0.00	0.00		101021

16,777.47

142,374.50

-91,524.63

50,849.87

367,110.54

-219,673.41

147,437.13

157,289.84

-69,301.02

87,988.82

3,407,400.83

-1,161,977.85

2,245,422.98

Net book value of equipment

Accumulated amortization

Vehicles -

Vehicles -

Net book value of IT equipment

**Total Tangible Capital assets** 

**Total Accumulated amortization** 

Information technology equipment

Not general patrol

Net book value of not general patrol vehicles

General patrol

Net book value of general patrol vehicles

Accumulated amortization

Accumulated amortization

0.00

0.00

0.00

0.00

0.00

0.00

0.00

0.00

0.00

0.00

0.00

0.00

16,777.47

142,374.50

-91,524.63

50,849.87

367,110.54

-219,673.41

147,437.13

157,289.84

-69,301.02

87,988.82

0.00 3,407,400.83

0.00 -1,161,977.85

2,245,422.98

February 28, 2015

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1,008

125,438

-76,226

316,924

-194,349

122,575

151,540

-68,710

82,830

3,306,649

-1,041,192

2,265,457

49,212

Page 2

### KENNEBECASIS REGIONAL JOINT BOARD OF POLICE COMMISSIONERS STATEMENT OF OPERATIONS TWO MONTHS ENDING FEBRUARY 28, 2015

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	I T		THS		
	ACTUAL		PRIOR YR		GET
REVENUE:					
Fees	\$4,490.00	-43%	\$5,347	\$7,833	\$47,000
Taxi & Traffic Bylaw	3,214.00	286%	2,225	833	5,000
Interest income	878.46	5%	762	833	5,000
Retirement interest & dividends	3,059.57	-3%	2,950	3,167	19,000
Secondments	31,097.22	-14%	35,039	36,277	217,661
	\$42,739.25	-13%	46,323	48,944	293,661
EXPENDITURE:					
CRIME CONTROL					
Salaries	\$488,542.23	-9%	\$472,888	538,129	\$3,228,772
Benefits	98,733.59	-13%	100,563	113,650	681,898
Training	4,588.23	-28%	6,645	6,333	38,000
Equipment	·	-100%		3,333	20,000
Equip repairs & IT support		-100%	404	667	4,000
Communications	8,841.39	18%	8,297	7,500	45,000
Office function	2,497.26	-12%	3,052	2,833	17,000
Leasing	1,838.68	26%	1,404	1,458	8,750
Policing-general	3,951.37	-15%	4,389	4,667	28,001
Insurance	1,830.00	-2%	1,781	1,870	11,221
Uniforms	6,910.13	15%	10,732	6,000	36,000
Prevention/p.r.	874.44	-42%	1,199	1,500	9,000
Investigations	3,510.49	-27%	2,742	4,833	29,000
Detention	4,310.00	0%	4,300	4,310	25,860
Taxi & Traffic Bylaw	258.57	210%		83	500
Auxillary	310.81	24%		250	1,500
Public Safety	4,666.67	0%	4,667	4,667	28,000
	631,663.86	-10%	623,063	702,084	4,212,502
VEHICLES					
Fuel	13,336.22	-30%	19,493	19,167	115,000
Maint./repairs	11,430.99	-19%	7,750	14,167	85,000
Insurance	3,386.16	-13%	3,707	3,892	23,353
New vehicles	,	-100%		19,000	114,000
Equipment		-100%		3,583	21,500
	28,153.37	-53%	30,950	59,809	358,853

### KENNEBECASIS REGIONAL JOINT BOARD OF POLICE COMMISSIONERS STATEMENT OF OPERATIONS TWO MONTHS ENDING FEBRUARY 28, 2015

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	T		S		
	ACTUAL			BUI	DGET
EXPENDITURE continued:					
BUILDING					
Maintenance	5,055.91	-13%	4,333	5,833	35,000
Cleaning	3,796.80	-3%	3,549	3,917	23,500
Electricity	9,443.22	21%	8,833	7,833	47,000
Taxes	7,289.58	-4%	7,262	7,626	45,754
Insurance	870.50	-1%	837	879	5,273
Grounds	2,802.79	87%	2,213	1,500	9,000
Interest on Debenture	9,349.50	-19%	12,127	11,500	69,000
Debenture Principal	18,666.66	7%	17,000	17,500	105,000
	57,274.96	1%	56,154	56,588	339,527
ADMINISTRATION					
Salaries	95,825.12	-3%	97,064	98,404	590,424
Benefits	18,399.17	-4%	19,469	19,189	115,133
Professional Fees	4,071.68	-40%	4,306	6,833	41,000
Travel/Training	5,468.04	152%	2,810	2,167	13,000
Board Travel/Expenses	58.17	-93%	70	833	5,000
Insurance	203.34	-2%	198	208	1,247
Bank service fees	321.07				
Labour Relations		-100%	361	1,667	10,000
Sick Pay/Retirement		-100%		8,868	53,207
Retirement int & dividends	3,059.57	-3%	2,950	3,167	19,000
2nd prior year (surplus) deficit	-20,502.50		-3,371	-20,503	-123,015
	106,903.66	-12%	123,857	120,833	724,996
	781,256.60	-12%	787,701	890,370	5,342,217
CONTRIBUTED BY MEMBERS	890,371.00		873,442	890,370	5,342,217
SURPLUS (DEFICIT)	\$109,114.40		\$85,741	\$0	\$0
TELECOM FUND					
City of SJ telecomm services	50,650.00	0%	49,167	50,650	303,900
Data Networking charges	1,483.48		1,383	1,525	9,150
Retirees health insurance	314.56		-281	250	1,500
2nd prior year (surplus) deficit	-813.66	0%	277	-814	-4,882
	51,634.38		50,546	51,611	309,668
CONTRIBUTED BY MEMBERS	51,611.00		50,976	51,611	309,668
SURPLUS (DEFICIT)	(\$23.38)		\$430	\$0	\$0
Total surplus (deficit)	\$109,091.02		\$86,171		

### KENNEBECASIS REGIONAL JOINT BOARD OF POLICE COMMISSIONERS pg 5 NOTES TO THE FINANCIAL STATEMENTS February 28, 2015

### **STATEMENT OF FINANCIAL POSITION**

BANK balance ACCOUNTS PAYABLE balance Debenture costs paid in June & December	352,323 at February 28 149,798 -27,497
Current Accounts Payable	122,302 Paid in March
Extra (Shortfall) in bank account	230,022

*Prepaids* include insurance, property taxes and Managed Health Care's deposit

### STATEMENT OF OPERATIONS

### Crime Control:

\* Salaries under budget due to a sergeant on LTD & one 1st class constable on maternity leave

\* Benefits Health insurance 2015: \$19,321 2014: \$26,280

Retirees health insurance costs \$2,480 (retirees paid less than the costs of health plan) Last January 2014 the retirees paid \$708 more than the actual costs

Administration:

\* Benefits Health Insurance 2015: \$3,757 2014: \$4,761

Telecom:

\* Retirees health insurance (Retirees paid less than the actual cost of their plan) \$314 Last February it was the opposite - the retirees had paid \$281 more than the actual cost of the plan

### KENNEBECASIS VALLEY FIRE DEPARTMENT INC BOARD MEETING FIRE STATION ONE, CAMPBELL DRIVE FEBRUARY 11, 2015

Present: Vice Chair Libby O'Hara Secretary Treasurer Kirk Miller Commissioner Blair MacDonald Commissioner Robert McIntyre Commissioner Brian Shanks Commissioner Katrina White Commissioner Roger Young Deputy Chief Dan McCoy Carlene MacBean, Executive Assistant

Regrets: Chair Pat Gallagher Jette

### 1.0 Call to Order

Vice Chair O'Hara called the meeting to order at 5:40 pm.

2.0 Chair's Remarks

None

### 3.0 Approval of Agenda

Moved by B. MacDonald and seconded by B. Shanks, that the agenda be approved.

CARRIED

### 4.0 Disclosure of Interest

None

### 5.1 Approval of Previous Minutes

Moved by B. Shanks and seconded by K. Miller, that the minutes of December 10, 2014 be approved as submitted.

CARRIED

### 6.0 Unfinished Business

### 6.1.1 Election of the Chair

Commissioner O'Hara was nominated for the position of Chair. No other nominations were made.

Moved by K. Miller and seconded by B. MacDonald, that Commissioner O'Hara be elected as Chair for the 2015 term.

### CARRIED

### 6.1.2 <u>Election of the Vice Chair</u>

Commissioner MacDonald and Commissioner Shanks were nominated for the position of Vice Chair. A written ballot was taken and the vote was four for Commissioner MacDonald and three for Commissioner Shanks.

Moved by B. McIntyre and seconded by L. O'Hara, that Commissioner MacDonald be confirmed as Vice Chair for the 2015 term.

### CARRIED

### 6.1.3 Election of the Secretary Treasurer

Councilor Miller was nominated for the position of Treasurer. No other nominations were made.

Moved by L. O'Hara and seconded by B. MacDonald, that Councilor Miller be reelected as Treasurer for the 2015 term.

### CARRIED

### 7.0 <u>Correspondence</u>

### 7.1 Letter from Town of Quispamsis re: 2015 Capital & Operating Budgets

Moved by B. MacDonald and seconded by B. Shanks, to receive and file.

CARRIED

KV Fire Department Inc. – Fire Board Minutes February 11, 2015

### Page 3 of 4

### 7.2 Letter from Town of Rothesay re: 2015 Budget – Kennebecasis Valley Fire Dept

Moved by B. MacDonald and seconded by K. Miller, to receive and file.

CARRIED

### 7.3 Email from Town of Quispamsis re: Extension of Brian Shanks' Appointment

Moved by K. Miller and seconded by K. White, to receive and file.

### On the question:

Commissioner O'Hara stated that the nominating committee has already met and this appointment will be ratified at their next Council meeting.

CARRIED

### 7.4 Letter from Town of Rothesay re: Rothesay Council Appointments to the Board

Moved by K. Miller and seconded by R. Young, to receive and file.

CARRIED

### 8.0 <u>New Business</u>

None

### 9.0 Financial

### 9.1 Draft Financial Statements for the Twelve Months Ended December 31, 2014

Moved by B. Shanks and seconded by B. MacDonald, that the Draft Financial Statements for the Twelve Months Ended December 31, 2014 be received and filed. **CARRIED** 

### 10.0 Business Arising from Committee of the Whole

None

### 11.0 <u>Reports</u>

### 11.1 Chief's Report

Moved by B. Shanks and seconded by K. Miller, the Chief's Report be received and filed.

On the question:

Commissioner Shanks congratulated the department on their new website; it looks very professional and impressive.

CARRIED

### 11.2 Response Summary

Moved by K. Miller and seconded by K. White, the Response Summary be received and filed.

CARRIED

### 12.0 Adjournment

Moved by B. Shanks that the meeting be adjourned at 5:55 pm.

Date of next meeting - April 8, 2015 at 5:30 pm

Respectfully submitted,

we Dord

### Kennebecasis Valley Fire Department Inc. Statement of Operations with Budget Variances DRAFT

Statement of Operations with Budget Variances For the 12 months ending December 31, 2014

		BUDGET	ACTUAL	VARIANCES	BUDGET
		YEAR TO DATE	YEAR to DATE	YEAR TO DATE	2014
				(Under Budget)	
Line #	REVENUE:				
1	Members Contributions	\$4,236,541	\$4,236,540	(\$1)	\$4,236,541
2	Local Service Districts	584,133	\$84,132	(\$1)	\$84,133
3	Revenue Fee Structure	\$70	\$1,060	\$990	\$70
4	Rebate on Property Tax	\$44,498	\$43,063	(\$1,435)	\$44,498
5	Misc. Revenue	\$0	\$2,298	\$2,298	\$0
6	Interest Income C/A	\$3,000	\$5,122	\$2,122	\$3,000
7	Surplus/ Deficit 2nd Previous	\$6,394	\$6,394	\$0	\$6,394
8		\$4,374,636	\$4,378,609	\$3,973	\$4,374,636
	EXPENSES: ADMINISTRATION:				
9	Admin. Wages and Benefits	\$442,400	\$444,324	\$1,923	\$442,400
10	Convention/ Dues/ Training	\$15,000	\$11,405	(\$3,595)	\$15,000
11	Professional Services	\$24,500	\$22,767	(\$1,733)	\$24,500
12	Office Supplies / Copy Machine/ S/C	\$6,219	\$6,945	\$726	\$6,219
13	Computer Hardware/Soltware/IT	\$10,688	\$9.607	(\$880)	\$10,688
14	Station Telephone/ Internet	\$11,670	\$11,386	(\$284)	\$11,670
15	Postage/ Misc. Exp	\$3,550	\$1,334	(\$2,216)	\$3,550
16		\$514,028	\$507,968	(\$6,060)	\$514,027
	FIREFIGHTING FORCE:				
17	Salaries Basic	\$2,233,500	\$2,186,958	(\$45,542)	\$2,233,500
18	Overtime	\$60,000	\$66,691	\$6,691	\$60,000
19	Force Benefits	\$545,001	\$529,585	(\$15,416)	\$545,000
20	Clothing/Uniform Maintenance	\$22,500	\$23,421	\$921	\$22,500
21	Medical and Fitness Training	\$14,800	\$15,276	\$476	\$14,800
22	Career Recognition	\$3,500	\$4,822	\$1,322	\$3,500
23	Holiday Relief Wages & Overtime	\$258,999	\$272,294	\$13,294	\$259,000
24	Holiday Relief Benefits	\$80,801	\$58,488	(\$12,313)	\$80,800
25 26	Volunteer Expenses	\$95,256	\$14,284	(\$80,972)	\$95,256
χD		\$3,314,357	\$3,181,818	(\$132,539)	\$3,314,356
	TELECOMMUNICATIONS				
27	Cellular Telephone	\$3,800	\$3,281	(\$519)	\$3,800
28	Communication Equipment	\$11,800	\$9,936	(\$1,864)	\$11,800
29	Maintenance/ Repairs	\$3,000	\$1,400	(\$1,600)	\$3,000
30		\$18,600	\$14,617	(\$3,983)	\$18,600
	INSURANCE:				
31	Insurance	\$34,000	\$32,497	(\$1,503)	\$34,000
32		\$34,000	\$32,497	(\$1,503)	\$34,000
33	PREVENTION AND TRAINING Firefighter/Co. Officer Training	¢10 600	\$97 9 <i>48</i>	(64 DEA)	£00 200
33	Fire Prevention and Public Education	\$28,600 \$5,000	\$27,348 \$2,360	(\$1,254) (\$2,640)	\$28,600 \$5,000
35	Training Supplies		•	4 · · ·	
36	Literating Orbhas	\$1,000 \$34,600	<u>\$406</u> \$30,112	(\$594) (\$4,488)	\$1,000
44	FACILITIES	001,000			000,1000
37	Station 1 Operating	\$159,144	\$182,954	\$23,811	\$159,144
38	Station 2 Operating	\$21,700	\$20,158	(\$1,542)	\$21,700
39	Station 2 Rent	\$45,078	\$46,078	\$0	\$46,078
40	Station Supplies	\$10,000	\$7,469	(\$2,531)	\$10,000
			\$256,659		\$236,922

### Kennebecasis Valley Fire Department Inc. Statement of Operations with Budget Variances DRAFT

For the 12 months ending December 31, 2014

		BUDGET	ACTUAL	VARIANCES	BUDGET
	-	YEAR TO DATE	YEAR to DATE	YEAR TO DATE	2014
	continued			(Under Budget)	
	FLEET				
42	Vehicle Fuel	\$41,500	\$34,920	(\$8,579)	\$41,500
43	Vehicle Registration	\$400	\$423	\$23	\$400
44	Vehicle Lease Payments	\$8,700	\$8,423	(\$277)	\$8,700
45	Vehicle Maint & Repairs	\$60,000	\$51,190	(\$8,810)	\$60,000
48		\$110,600	\$94,957	(\$15,643)	\$110,600
	OPERATIONS				
47	New Equipment	\$18,400	\$26,147	\$7.747	\$18,400
48	Maint & Repairs - Equipment	\$12,000	\$12,605	\$605	\$12,000
49	Maint & Repairs - Bunker Gear	\$6,000	\$6,104	\$104	\$6,000
50	Medical Supplies	\$2,500	\$3,904	\$1,404	\$2,500
51	Firefighter Supplies	\$4,000	\$1,911	(\$2,089)	\$4,000
52	Health & Salety	\$1,500	\$541	(\$959)	\$1,500
53	H&S Cause Determination	\$1,000	\$691	(\$309)	\$1,000
54	-	\$45,400	\$51,902	\$6,502	\$45,400
	WATER COSTS:				
55	Water Costs - Rothesay	\$22,148	\$22,148	<b>S</b> 0	\$22,148
58	Water Costs - Quispamsis	\$3,982	\$3,982	\$0	\$3,982
57	-	\$26,130	\$26,130	\$0	\$26,130
	OTHER:				
58	Miscellaneous	\$1,500	\$5,371	\$3,871	\$1,501
59	Retirement Allowance	\$38,500	\$50,002	\$11,502	\$38,500
60		\$40,000	\$55,373	\$15,373	\$40,001
61	-	\$4,374,636	\$4,252,032	(\$122,603)	\$4,374,636
62	SURPLUS (DEFICIT) FOR THE PERIOD	\$0	\$126,577	\$126,577	(\$0)
				i and tam	

### Kernebecasis Valley Fire Department Inc. Budget Variances Analysis greater than \$5,000 For the 12 months ending December 31, 2014

Line #	Description	Budget YTD	Actual YTD	Variance (Under Budget)	Details
17	Salaries Basic	\$2,233,500	\$2,186,958	(\$46,542)	Accommodation for duty: only partly used Staff on LTD replaced with lower classification of FF rate of pay
18	Overtime	\$60,000	\$66,691	\$6,691	Additional overtime required at Christmas time due to FF illness
19	Force Benefits	\$545,001	\$529,585	(\$15,416)	Assumption: Group Benefits, dental costs free in December Not all employees use full benefit package Reduction in salaries resulted in less pension benefit paid
23	Holiday Relief Wages & Overtime	\$258,999	\$272.294	\$13,295	Replacement costs for regular force lilness
24	Holiday Relief Benefits	\$80,801	\$68,488	(\$12,313)	Assumption: Group Benefits, dental costs free in December Not all Employees use full benefit package
25	Voluniøer Expenses	\$95,256	\$14,284	(\$80,972)	Changes to the program resulted in decrease costs
37	Station 1 Operating	\$159,144	\$182,954	\$23,810	Increased propane costs, unit price up 63% over prior year Station painting costs of \$ 14000 approved by fire board Heating system issues
42	Vehicle Fuel	\$41,500	\$34,920	(\$6,580)	Fuel costs lower than forecast
45	Vehicle Repairs & Maintenance	\$60,000	\$51,190	(\$8,610)	Maintanance and repair to fleet as needed
47	New Equipment	\$18,400	\$26,147	\$7,747	Fireboard approved additional purchases for 2014
59	Retirement Allowance	\$38,500	\$50,002	\$11,502	Following 2013 Actuarial, fireboard approved additional funding
	Variances (greater than \$5,090)	\$3,591,101	\$3,483,513	(\$107,588)	



### Kennebecasis Valley Fire Department

Fire Chief's Report to the Joint Board of Fire Commissioners

February 11, 2014

### Christmas Day Fire

On Christmas Day the Department continued with an unfortunate trend when we were dispatched to a report of a house fire for the second consecutive year on Christmas morning. Fortunately the fire this year was not as serious as last year but one occupant was transported to hospital to be treated for smoke inhalation. Quick action by off-duty Platoon Chief Kevin Clynick who lives near the location helped to downgrade the incident. Please see the attached email from the grateful resident.

### Chief Attends OAFC Labour Relations Seminar

In January, I travelled to Toronto in order to attend the annual labour relations seminar hosted by the Ontario Association of Fire Chiefs. The event was sponsored by the law firm Hicks Morley and the agenda featured a review of fire, police and emergency services bargaining trends, unionization of volunteer firefighters, occupational stress injuries, and a legal update on case law, legislative changes, and recent arbitration decisions. I shared some of what I learned with the Personnel Committee at our recent meeting and many of the insights I gained will prove valuable as we prepare for our next round of collective bargaining.

### New and Improved Website

Please take a moment to visit <u>www.kvfire.ca</u> and see our new and improved website. Our new look and improved format is thanks to the hard work of FF Karen Trecartin and Platoon Chief Mike Boyle.

### Dr. John Quinn, 1949-2015

I would be remiss if I did not acknowledge the significant contribution that Dr. John Quinn made to our Department in his role as our Occupational Medical Specialist. The process to find a replacement for Dr. Quinn is underway, but he will always be remembered by the members of this department for his part in helping develop and support our Joint Health and Wellness Initiative.

"Integrity is a powerful force, keeping you alive to others long after you've left their presence."

- Mollie Marti

### **Bill Ireland**

Subject:

FW: - Thank you sooooh much for your quick response to help us on Christmas Day!

Begin forwarded message:

### From: <

Date: December 31, 2014 at 16:45:10 AST

To: "mboyle.kvfd@nb.aibn.com" <

Subject: Fw: - Thank you sooooh much for your quick response to help us on Christmas Day!

>

I just have to thank you and the Fire Dept. for your quick response and help on Christmas Day when you received our call for help!

I don't even know how to thank you!! After breathing in all that smoke and hardly being able to breathe, I have a much deeper appreciation for all that you do.

May you and all the firemen of KV Fire Dept. be "super-blessed" and I wish you all a very "Happy and Prosperous New Year"!!! You are all very brave men deserving of the very best!!

Thank you again from the bottom of my heart!

Cheryl

Reponse Types Kennebecasis Valley Fire Department	1	Fak		8	<b>N4</b>	<b>-</b>	<b></b>	•	<u> </u>			_	2014	2013
(01/01/2014-31/12/2014)	Jan	Feb	Mar	April	May	June	July	Aug	Sept	Oct	Nov	Dec		Total
Fire/explosion - dollar loss [10]	4		5			and the second se						4		
Rubbish/grass fire - no dollar loss [12]	2	0	1							3		0		
Chimney Fire [13]	1 7	1	1	and the state of t						0	0	1		
Total Fire [10-19]		4	7		15			6		5		5		
Rescue - Miscellaneous [30] Vehicle Accident [31]	1	1	0	-	-	-				0	1	0		
	15		2		and the second se			8		8	9	12		
Total Rescue or Resuscitation call [30-39]		5	2					8		8	10	12		
Public Hazard - gasoline or fuel spill [41]	1	0	0							0	0	0		-
Public Hazard - power line down / utility pole hazard [43]	1		4	2	3	0	52	0	0	0	5	1	70	81
Public Hazard - miscellaneous [49]	1	0	1		1	and the second sec				2		3		
Total Public hazard [40-49]	3	2	5	2	4	3	57	1	2	2	6	4		
Gas Leak - propane [51]	1	0	1					and the second se	and the second se	1	and the second s	3	11	5
Gas Leak - response to carbon monoxide detector alarm [53]	0	1	2	0	0	0	1	0	0	0	3	1	8	16
Total Gas leak [50-59]	1	1	3	1	1	0	2	1	0	1	4	4	19	21
Public Service - first aid [62]	43	52	52	41	38	41	51	52	41	42	44	54	551	600
Public Service - assist police or other agency [63]	1	0	0	1	0	0	0	2	3	0	2	1	10	3
Public Service - mutual aid [65]	1	2	0	1	0	0	0	1	1	0	4	1	11	22
Public Service - animal rescue [66]	1	0	0	0	0	0	0	0	0	0	0	0	1	3
Public Service - flooding [67]	5	0	4	1	0	0	8	0	0	0	0	4	22	
Public Service- miscellaneous [69]	4	4	2	1	0	0	8	2	2	6	1	2	32	13
Total Public services [60-69]	55	58	58	45	38	41	67	57	47	48	51	62	627	648
Alarm No Fire - accidental miscellaneous [70]	4	4	2	1	5	5	6	2	7	5	2	2	45	26
Alarm No Fire - smoke or steam mistaken [71]	2	0	1	0	0	1	1	0	1	3	1	1	11	12
Alarm No Fire - sprinkler surge or discharge	0	0	1	0	0	1	0	0	0	0	0	0	2	3
Alarm No Fire - detector activated [73]	3	1	4	0	3	6	11	9	5	7	8	7	64	76
Alarm No Fire - unknown odours [75]	0	0	1	0						0	1	2		
Alarm No Fire - miscellaneous [79]	4	2	0	4	3					1	1	2		
Total Alarm no fire - No malicious intent [70-79]	13	7	9	5	11	14	20	16	15	16	13	14	153	145
False Alarm (Mischief) - municipal alarm system [81]	0	Û	Ō									0		
False Alarm (Mischief) - miscellaneous [89]	0	0	0	0	0	0	0	1	1	1	0	1	4	9
Total False alarm - Mischief [80-89]	0	0	0	0	0	0	0	1	1	1	0	1	4	10
Total Reponse Types Kennebecasis Valley Fire	95	77	84	66	75	69	168	90	80	81	87	102	1074	1155

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### KENNEBECASIS PUBLIC LIBRARY INC.

### FINANCIAL STATEMENTS

### **DECEMBER 31, 2014**



### KENNEBECASIS PEOPLICIL DRARY INC.

### **DECEMBER 31, 2014**

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Independent member of DFK International

### INDEPENDENT AUDITORS' REPORT

To the Directors of the Kennebecasis Public Library Inc.

We have audited the statement of financial position of the Kennebecasis Public Library Inc. as at December 31, 2014 and the statements of operations, changes in net assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

### Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.



Independent Auditors' Report to the Directors of the Kennebecasis Public Library Inc. (cont'd)

### Basis for Qualified Opinion

In common with many charitable organizations, the Library derives revenues from the general public in the form of donations, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, our verification of revenues from donations was limited to the amounts recorded in the records of the Library and we were not able to determine whether any adjustments might be necessary to these revenues, annual surplus (deficit), assets and net assets.

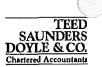
### Qualified Opinion

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of the Kennebecasis Public Library Inc. as at December 31, 2014 and the results of its operations, changes in net assets and cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Teed Soundus Joph " Co.

CHARTERED PROFESSIONAL ACCOUNTANTS

Saint John, New Brunswick March 25, 2015



### KENNEBECASISPEDEIODIBRARY INC.

### STATEMENT OF FINANCIAL POSITION

### AS AT DECEMBER 31, 2014

	<u>2014</u>	<u>2013</u>
FINANCIAL ASSETS		
Cash and cash equivalents (Notes 2, 3 and 4)	\$ 54,238	\$ 70,827
Accounts receivable (Notes 2 and 3)		
General	493	-
Federal Government and its agencies (Note 5)	21,967	<u>    147,775</u>
	\$ <u>76,698</u>	\$218,602
LIABILITIES		
Accounts payable and accrued		
liabilities (Notes 2 and 3)	\$ 36,307	\$ 46,805
Deferred revenue (Note 2 and 6)	-	16,839
Deferred revenue - donations (Note 2, 6 and 9)	677	-
Member Municipalities (Notes 2, 3 and 7)	<u> </u>	136,886
	66,572	200,530
NET ASSETS	10,126	18,072
NON-FINANCIAL ASSETS		
Tangible capital assets (Notes 2 and 10)	6,030,745	5,982,682
Accumulated amortization (Notes 2 and 10)	<u>(336,759</u> )	<u>(111,049</u> )
	5,693,986	5,871,633
Prepaid expenses	13,539	5,731
	<u>     5,707,525</u>	5,877,364
ACCUMULATED SURPLUS	\$ <u>5,717,651</u>	\$ <u>5,895,436</u>

COMMITMENTS (Note 8)

APPROVED BY: Director 2n Treasurer



### KENNEBECASIS PUBLIC IDE ARY INC.

### STATEMENT OF OPERATIONS

### FOR THE YEAR ENDED DECEMBER 31, 2014

	<u>2014</u> Budget (Notę 12)	<u>2014</u> Actual	<u>2013</u> Actual
REVENUE (Note 2)			
Contributions by Municipalities - operating (Note 7)	\$ 186,117	\$ 186,117	\$ 123,739
Contributions by Municipalities - capital (Note 7)	φ 100,11 <i>,</i>	48,062	848,441
Interest and sundry income	5,000	5,049	4,297
Donations - restricted (Notes 6 and 9)	-	4,092	14,566
Grants	2,285	2.284	48.140
	193,402	245,604	<u>1,039,183</u>
EXPENDITURE (Note 2)			
Building and grounds maintenance	91,645	87,098	38,617
Insurance	6,600	6,631	7,070
Office	5,900	6,467	5,034
Student wages	10,085	10,038	13,045
Professional development	2,000	1,625	657
Professional fees	5,000	7,892	10,240
Public relations	2,500	1,476	2,843
Program supplies	-	2,000	-
Utilities	44,770	44,488	37,892
Communications	6,330	6,216	5,487
Purchase of books and materials	10,000	10,448	20,608
Operating equipment and maintenance	5,900	10,397	10,292
Miscellaneous	4,000	2,903	4,219
Loss on disposal of tangible capital assets	-	-	161,187
Amortization	225,710	225,710	111,049
	420,440	423,389	428,240
ANNUAL SURPLUS (DEFICIT)			
FOR THE YEAR (Note 11)	\$ <u>(227,038</u> )	(177,785)	610,943
ACCUMULATED SURPLUS -			
BEGINNING OF YEAR		5,895,436	
ACCUMULATED SURPLUS - END OF YEAR		\$ <u>5,717,651</u>	¢ 5 805 126
END OF YEAR		φ <u>,117,031</u>	\$ <u>5,895,436</u>



### KENNEBECASIS PUBLIC LIBBARY INC.

### STATEMENT OF CHANGES IN NET ASSETS

### AS AT DECEMBER 31, 2014

	<u>2014</u>	<u>2013</u>
Annual surplus (deficit)	\$ (177,785)	\$ 610,943
Acquisition of tangible capital assets Amortization of tangible capital assets Loss on disposal of tangible capital assets	(48,063) 225,710	(889,711) 111,049 161,187
	(138)	(6,532)
Acquisition of prepaid assets Use of prepaid assets	(13,539) <u>5,731</u>	(5,731) <u>2,885</u>
	(7,808)	(2,846)
Decrease in net assets	(7,946)	(9,378)
Net assets - beginning of year	18,072	27,450
Net assets - end of year	\$ <u>10,126</u>	\$ <u>18,072</u>



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### KENNEBEGASIS PUBLIC LIBBARY INC.

### STATEMENT OF CASH FLOWS

### FOR THE YEAR ENDED DECEMBER 31, 2014

		<u>2014</u>		<u>2013</u>
INCREASE (DECREASE) IN CASH AND				
CASH EQUIVALENTS				
OPERATING TRANSACTIONS				
Annual surplus (deficit)	\$	(177,785)	\$	610,943
Amortization of tangible capital assets		225,710		111,049
Accounts receivable - General		(493)		4,778
Accounts receivable - Federal Government and its agencies		125,808		278,237
Accounts receivable - Member Municipalities		-		633,103
Accounts payable and accrued liabilities		(10,498)		(1,551,660)
HST advances payable back to Municipalities		(16,839)		16,839
Deferred revenue		-		(25,617)
Deferred revenue - donations		677		(1,624)
Member Municipalities		(107,298)		136,886
Change in prepaid expenses		(7,808)		(2,846)
Loss on disposal of tangible capital assets				161,187
		31,474		371,275
CAPITAL TRANSACTIONS		-		,
Acquisition of tangible capital assets	-	<u>(48,063</u> )	-	(889,711)
NET DECREASE IN CASH AND				
CASH EQUIVALENTS		(16,589)		(518,436)
CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR	-	87,666		606,102
CASH AND CASH EQUIVALENTS - END OF YEAR	\$_	71,077	\$_	87,666



### KENNEBECAISIS PEREMOVE BRARY INC.

### NOTES TO FINANCIAL STATEMENTS

### **DECEMBER 31, 2014**

### 1. PURPOSE OF THE ORGANIZATION'

Kennebecasis Public Library Inc. (the "Library") was incorporated without share capital under the laws of the Province of New Brunswick to establish, maintain and operate a public library for the benefit of the members of the communities of Rothesay and Quispamsis. These municipalities have each agreed to pay a proportional share, based on population, of the net budgeted operating costs of the Library on a monthly basis. The Library qualifies as a charitable organization and, as such, is exempt from income taxes. Books, reading materials and employee salaries paid by the Province of New Brunswick are not included in these financial statements.

On January 1, 2011, the Library entered into an Agreement with Rothesay and Quispamsis for the renovation and expansion of the Library building whereby the Towns agree to share the cost of this project in an amount not to exceed six million dollars. Construction relevant to this project was initiated in January 2012 and substantial completion was recognized on February 22, 2013.

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Library are the representations of management prepared in accordance with Canadian generally accepted accounting principles for New Brunswick municipalities by the Department of Local Government, as recommended by the Public Sector Accounting Board ("PSAB") of CPA Canada.

The Library adopted Public Sector Accounting Standards ("PSAS") as of January 1, 2011.

The focus of PSAS financial statements is on the financial position of the Library and the changes thereto. The statement of financial position includes all of the assets and liabilities of the Library.

Significant aspects of the accounting policies adopted by the Library are as follows:

### **Reporting Entity**

The financial statements reflect the assets, liabilities, revenues, expenditures and changes in net assets and cash flows of the reporting entity. The reporting entity is comprised of all organizations and enterprises accountable for the administration of their affairs and resources to the Library and which are owned or controlled by the Library. The Library does not have any organizations or enterprises that require consolidation.

Interdepartmental and organizational transactions and balances are eliminated.

### **Financial Instruments**

Financial instruments are recorded at fair value when acquired or issued. In subsequent periods, equity instruments with actively traded markets are reported at fair value, with any unrealized gains and losses reported in annual surplus (deficit). All other financial instruments are reported at amortized cost, and tested for impairment at each reporting date. Transaction costs on the acquisition, sale or issue of financial instruments are expensed when incurred.



### KENNEBE CASAS PUBLIC & IBRARY INC.

### NOTES TO FINANCIAL STATEMENTS

### **DECEMBER 31, 2014**

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

### Cash and Cash Equivalents

Cash and cash equivalents include cash balances on deposit with banks.

### Revenue Recognition

Unrestricted revenue is recorded on an accrual basis and is recognized when collection is reasonably assured. Restricted contributions are recognized as revenue in the year in which the related expenditures are incurred.

Other revenue is recorded when it is earned.

### Expenditure Recognition

Expenditures are recorded on an accrual basis.

### Measurement Uncertainty

The preparation of the financial statements in conformity with Canadian public sector accounting standards requires management to make estimates that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amount of revenues and expenditures during the reporting period. These estimates are reviewed periodically, and as adjustments become necessary, they are reported in earnings in the period in which they become known. Actual results may differ from those estimates.

Examples of significant estimates include:

- providing for amortization of tangible capital assets;
- the estimated useful lives of tangible capital assets; and
- the recoverability of tangible capital assets.

### Tangible Capital Assets

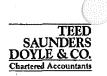
Tangible capital assets are recorded at cost which includes all amounts that are directly attributable to the acquisition, construction, development or betterment of the asset. The cost of the tangible capital assets, less any residual value when applicable, are amortized on a straight-line basis over their estimated useful lives as follows:

<u>Asset Type</u>	Estimated Useful Life
Land improvements	15 years
Building	25-40 years
Furniture and equipment	5 years

The Library regularly reviews its capital assets to eliminate obsolete items.

### Economic Dependence

The Library receives funding from Quispamsis and Rothesay, which accounts for a significant portion of revenues.



### KENNEBEGASAS PUBLIC LIBBARY INC.

### NOTES TO FINANCIAL STATEMENTS

### **DECEMBER 31, 2014**

### 3. FINANCIAL INSTRUMENTS

The Library is exposed to various risks through its financial instruments and has a comprehensive risk management framework to monitor, evaluate and manage these risks. The following analysis provides information about the Library's risk exposure and concentration as of December 31, 2014:

### Credit Risk

Credit risk arises from the potential that a counter party will fail to perform its obligations. The Library is exposed to credit risk from its accounts receivable. The risk is minimized as the majority of the amounts receivable are due from the Federal Government.

### Liquidity Risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The Library is exposed to this risk mainly in respect of its receipt of funds from the contributing municipalities, patrons and other related sources, accounts payable and accrued liabilities and other obligations.

### Currency Risk

Currency risk is the risk to the Library's earnings that arise from fluctuations of foreign exchange rates and the degree of volatility of these rates. The Library is not exposed to foreign currency risk as it does not hold foreign currencies.

### Interest Rate Risk

Interest rate risk is the risk that the value of a financial instrument might be adversely affected by a change in the interest rates. In seeking to minimize the risks from interest rate fluctuations, the Library manages exposure through its normal operating and financing activities. The Library is not exposed to interest rate risk as it does not have any interest bearing debt.

### 4. CASH AND CASH EQUIVALENTS

	<u>2014</u>	i	2013
Unrestricted Restricted	\$ 53,139 <u>1,099</u>	\$	53,988 16,839
	\$ 54,238	\$	70,827

The restricted cash is for the remaining costs of the building expansion project.

### 5. DUE FROM FEDERAL GOVERNMENT AND ITS AGENCIES

	<u>2014</u>	<u>2013</u>
Canada Revenue Agency (HST refund)	\$ <u>21,967</u>	\$ <u>147,775</u>



9.

### KENNEBECASIS PUBLIC LIBRARY INC.

### NOTES TO FINANCIAL STATEMENTS

### **DECEMBER 31, 2014**

### 6. DEFERRED REVENUE

Deferred revenue consists of contributions from Rothesay and Quispamsis for capital spending for the building expansion project.

The Library also receives restricted donations specific to the purchase of books, materials and related supplies (Note 9).

### 7. RELATED PARTY TRANSACTIONS

The Library is related to Quispamsis and Rothesay, as the two Municipalities jointly control the Library. During the year, the Library recognized the following contributions from the Towns as revenue:

	2014	<u>2013</u>
Quispamsis - Operating Rothesay - Operating	\$ 114,393 71,724	\$       74,135 <u>49,604</u>
	\$ <u>186,117</u>	\$ <u>123,739</u>
Quispamsis - Capital Rothesay - Capital	\$    27,251 20,811	\$    480,955 <u>367,486</u>
	\$ <u>48,062</u>	\$ <u>848,441</u>

The accounts payable to member municipalities are non-interest bearing and have no set terms of repayment. The balance at year end consists of:

	<u>2014</u>	2013
Quispamsis Rothesay	\$  23,986 5,602	\$
	\$29,588	\$ <u>136,886</u>



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### KENNEBECASIS PUBLIC LIBRARY INC.

### NOTES TO FINANCIAL STATEMENTS

### **DECEMBER 31, 2014**

### 8. COMMITMENTS

### Controls & Equipment Ltd. - Building Automation & HVAC Service Agreement

During the year, the Library committed \$4,600 payable over 2 semi annual installments to Controls & Equipment Ltd. commencing on January 27, 2014. During the year, total payments of \$4,600 were made toward this commitment. This agreement shall continue from year to year with an annual increase in costs no greater than the inflation index as published by Statistics Canada. The mininum annual payment due over the next year is \$4,714.

### KONE Inc. - Elevator Maintenance Agreement

During the year, the Library committed \$196 payable each month over a period of fifteen years to KONE Inc. commencing on June 1, 2014. During the year, total payments of \$1,376 were made.

### Talon Property Management Inc. - Site Maintenance Service Contract

During the year, the Library renewed its committment for \$16,200 per annum payable in equal monthly installments of \$1,350 for 12 months. During the year, total payments of \$16,200 were made.

### National Leasing - Photocopier Lease Contract

In 2013, the Library committed \$109 per month payable over 66 months commencing on July 1, 2013. During the year, total payments of \$1,371 were made. The mininum annual payments due over the next four years are: 2015 - \$1,308; 2016 - \$1,308; 2017 - \$1,308; and 2018 - \$1,308.

### 9. DEFERRED REVENUE - DONATIONS

	<u>2014</u>	<u>2013</u>			
Balance - beginning of year Add: Contributions during the year Less: Expenditures during the year	\$- 4,769 (4,092)	\$     1,624 12,942 (14,566)			
Balance - end of year	\$ <u>677</u>	\$			



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## NOTES TO FINANCIAL STATEMENTS

### DECEMBER 31, 2014

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# 10. SCHEDULE OF TANGIBLE CAPITAL ASSETS

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COST	Land	Land <u>Improvements</u>	Building	Furniture and <u>Equipment</u>	2014 Total	2013 <u>Total</u>
Balance - beginning of year	\$ 337,544	\$ 250,572	\$ 4,991,550	\$ 403,016	\$ 5,982,682	\$ 5,732,260
Add: net additions during the year	ł	ł	13,935	34,128	48,063	889,711
Less: disposals during the year	3	B	I			(639.289)
Balance - end of year	337,544	250,572	5.005,485	437,144	6.030,745	5.982.682
ACCUMULATED AMORTIZATION						
Balance - beginning of year	ı	8,353	62,394	40,302	111,049	478,102
Add: amortization during the year	. 1	16,705	124,989	84,016	225,710	111,049
Less: accumulated amortization on disposals	7		8	E	1	(478,102)
Balance - end of year	ſ	25.058	187,383	124.318	336,759	111,049
NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS	\$ 337,544	\$ 225.514	\$ 4,818,102	\$ 312,826	\$ 5,693,986	\$ 5.871,633

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KENNEBECASIS PUBLIC LIBRARY INC.

## NOTES TO FINANCIAL STATEMENTS

### DECEMBER 31, 2014

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# 11. RECONCILIATION OF ANNUAL SURPLUS

Capital <u>Fund</u> <u>Total</u>	(138) \$ (177,647) \$ (177,785)	- 225,710 225,710	225,710 227,038	\$ <u>1.190</u> \$ <u>48.063</u> \$ <u>49.253</u>
General Operating <u>Fund</u>	\$(138)	1,328 	1,328	\$ <u>1.190</u>
· · · · · · · · · · · · · · · · · · ·	2014 annual deficit	Adjustments to annual surplus for funding requirements Second previous year's surplus Amortization expense	Total adjustments to 2014 annual surplus	2014 annual surplus for funding requirements



KENNEBECASIS PUBLIC LIBRARY INC.

## NOTES TO FINANCIAL STATEMENTS

### **DECEMBER 31, 2014**

# 12. OPERATING BUDGET TO PSAS BUDGET

Total	\$ 74,533 111,584 - 7.285	193.402	91,645	6,600 5 900	10,085	2,000	5,000	2,500	44,770	6,330	10,000	5,900	4,000	225,710	420,440	\$ <u>(227,038</u> )
Transfers	\$ - - (1,328)	(1.328)		1 1	i I	I	1	ł	I		1	ı	ı		-	\$ <u>(1.328</u> )
Amortization <u>TCA</u>		7	ı	1		1	•	I	ı	ı	1	ı	ı	225.710	225,710	\$ <u>(225,710</u> )
Operating Budget <u>General</u>	\$ 74,533 111,584 1,328 7,285	194,730	91,645	6,600 5 000	10,085	2,000	5,000	2,500	44,770	6,330	10,000	5,900	4,000		194,730	۲ ج
	KEVENUE Rothesay Quispamsis Surplus of second previous year Interest, grants and sundry income		EXPENDITURE Building and grounds maintenance	Insurance	Ollice Student wages	Professional development	Professional fees	Public relations	Utilities	Communications	Purchase of books and materials	<b>Operating equipment and maintenance</b>	Miscellaneous	Amortization		Deficit

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14.



### Agenda

Kennebecasis Public Library Board

### Wednesday, February 18, 6:00 p.m.

- 1.) Call to Order
- 2.) Disposition of Minutes from Previous Meeting
- 3.) Communications
- 4.) Report of the Librarian
- 5.) Committee Reports
  - a. Financial
  - b. Marketing Advisory Committee
- 6.) New and Unfinished Business
  - a. Purchasing Policy
  - b. Library Highlight: TBD



A meeting of the Board of Trustees, Kennebecasis Public Library was held on February 18, 2015 at 6:00pm at the Library.

**In Attendance:** Mr. D. Steeves, Chair; Mr. P. Pugsley, Vice Chair; Mrs. H. Crawford, Treasurer; Mrs. J Miller, Mr. P. Shedd, Mrs. D. Brennan, Ms. T. Bartlett.

Regrets: Deputy Mayor L. O'Hara, Deputy Mayor Dr. N. Grant

**Call to Order:** Mr. D. Steeves called the meeting to order at 6:00pm, and welcomed representatives from NB Power.

#### **NB Power Presentation**

Representatives from NB Power presented findings from the December 19 site-visit and subsequent analysis of Library's past power bills. Discussion ensued. NB Power is to work with Talon and Ms. Bartlett to help identify optimum system settings for energy efficiencies. Ms. Bartlett is to record daily demand readings throughout March and report back findings to the Board. Ms. Bartlett is to look into a recommended set humidity for libraries.

#### **Disposition of Minutes**

It was moved by Mrs. Miller to approve the minutes of the January 21, 2015 meeting as amended. Mr. Crawford seconded, and the motion carried.

#### Communications

Ms. Bartlett reported that a letter dated January 22, 2015 was sent to the patron who had requested a National Day of Mourning message. The letter communicated the Board's Guidelines for the Digital Message Board policy. Copies of the letter were sent to both the Town of Quispamsis and the Town of Rothesay.

Ms. Bartlett shared that she had received informal notification from the Town of Quispamsis that Jennifer Arsenault had been appointed to replace Denise Brennan on the Board, effective March 1, 2015. Philip Pugsley's term had also been extended until January 31, 2017. A formal letter from the Town of Quispamsis is to follow.

#### Report of the Librarian

See attached.

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Mrs. Crawford suggested that Bird be notified of the recently discovered deficiencies for the exterior door hardware, as well as the glass doors of the Multi-Purpose Room. Ms. Bartlett is to order Talon to remove the glass doors to the Children's Activity Room.

Mrs. Crawford moved to ratify the 2015 renewal of the landscaping contract with Ernie's Landscaping for a total cost of \$4,200 plus tax. Mr. Pugsley seconded, and the motion carried.

Ms. Bartlett put forward a proposal that a volunteer be recruited to offer beginner yoga class at the Library. Discussion ensued. It was suggested that the hypothetical class should be of a fixed term (i.e. 4 weeks) and be marketed as an introduction to yoga (i.e. "explore yoga with us"). Mr. Steeves suggested that a yoga nugget highlighting some fact about the history and/or practice of yoga be presented at each session. Ms. Bartlett will take these suggestions under consideration during her evaluation of the feasibility of such a future program.

Ms. Bartlett moved to accept the Librarian's Report as submitted. Mr. Pugsley seconded, and the motion carried.

#### **Financial Statements**

Mrs. Crawford distributed copies of a "2015 proposed Operating Budget vs. 2014 Actual" statement, and a Comparative Income Statement for the Period Ending December 31, 2015, dated 16/02/2015. Discussion ensued.

Mrs. Crawford raised concerns that the expense for the new book keeping services was coming in significantly higher than what had been originally estimated. Mrs. Crawford and Ms. Bartlett are to meet with the book keeper to share concerns and to explore potential cost-saving efficiencies.

Mrs. Crawford informed the Board that the audit for the capital project and the 2014 operational budget were to be completed at the end of the month. Mrs. Crawford stated that the final projections for the capital project were under budget. Mr. Steeves congratulated the Building Committee for their considerable contributions towards keeping the project under budget.

Mr. Crawford moved to accept the Financial Statement as presented. Mr. Steeves seconded, and the motion carried.



### Marketing Advisory Committee

Mr. D. Steeves advised that Ms. Bartlett had requested the help of the Marketing Advisory Committee to develop library promotional materials to be sold for a small profit.

#### New and Unfinished Business

**Purchasing Policy** 

Item tabled to next meeting.

Adjournment: As there was no other business, Mr. Steeves moved that the meeting be adjourned at 8:15 P.M.

**Next Meeting:** The next meeting is scheduled for March 18, 2015 at 6pm at the Library.

Respectfully submitted,

Jiffon Bartlet

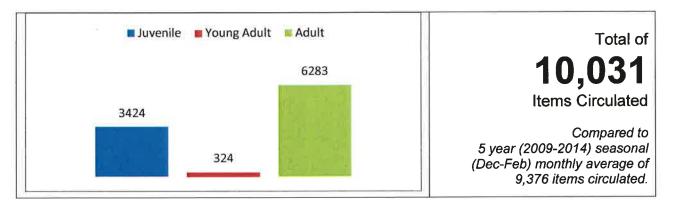
Tiffany Bartlett Library Director and Secretary to the Board



## Librarian's Report February 2015

### Key Performance Indicators: January 2015

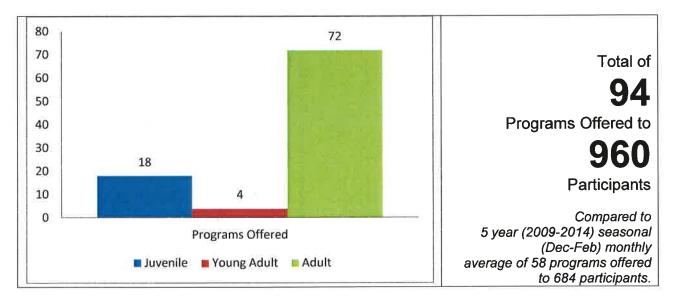
## **Circulation**



## Foot Traffic

- Total of **6,874** People through our Doors.
  - Compared to seasonal (Dec 2013-Feb 2014\*) monthly average of 5,831. \*Note: Foot traffic data not available prior to September 2013.

## **Programs**





### Building and Grounds

#### New and Unfinished Business

- The handle on the exterior door to the lower level fell off on Friday the 13<sup>th</sup>. This is the second handle to break off in 2014 the handle to the interior door on the lower level fell off. The replacement cost is \$500 per handle. Talon has implemented a temporary fix. Ms. Bartlett has requested Talon to investigate and recommend alternative hardware which would have a longer life-expectancy, such as a pull bar.
- The glass door to the Multi-Purpose Room was making a grating sound and Ms. Bartlett asked Talon to investigate. The door was off its pivot, and Talon advised that it had not been installed correctly. Atlantic Windoor fixed the door for now, and has quoted \$1,000 to reinstall properly.
- Talon engaged Bee-Clean to perform a janitorial audit of the facility. Bee-Clean quoted \$3,800 per month (\$46,000 annually), compared to the current \$1,750 monthly rate with Jani-King (\$21,000 annually).
- Bee-Clean recommended a surface cleaning rather than extraction cleaning for the library's carpets. Bee-Clean quoted \$800 for a comprehensive surface carpet cleaning, compared to the \$2,850 per extraction cleaning paid to Jani-King in 2014.
- Ms. Bartlett asked Talon and Controls and Equipment about the condenser running during the winter, and both agreed that it was functioning properly.
- 3D Datacomm has quoted \$550 to move the Smartboard in the Children's Activity Room to the lower level atrium.
- An in-person meeting with Talon to discuss recent concerns regarding facility management services scheduled for later this month. Mr. Steeves, Mr. Shedd, MRs. Crawford, and Ms. Bartlett to represent Library at this meeting.

#### Finished Business

- The self checkout service maintenance agreement was amended, signed and submitted to Sentry in late January, and commenced February 1, 2015.
- Ms. Bartlett approved Talon to award the 2015 landscaping contract to Ernie's Landscaping, for the price of \$4,200, excluding fertilizer and weed control applications. Talon tested the market in 2014 by soliciting three competitive quotes for landscaping, and Ernie's was the lowest bidder.
- Urban Landscaping has been prompt and thorough with the 2015 snow clearing.



• The contract with Diversified for the new public printer and coin-op print control was signed and submitted. As of February 13, the new equipment had not been installed.

#### Facility Management KPIs : January 2014

- Maintenance Up-to-Date and On-Schedule
  - Satisfactory.
- Service Response Times
  - Satisfactory.
    - Talon assigned new personnel to the Library, and subsequent service has been prompt.
- Receipt of Weekly Action Report
  - Un-Satisfactory.
    - Weekly Facilities Update Report received for the week of February 13<sup>th</sup> – first report since late October 2014.

#### **Staffing and Volunteers**

The 0.5 bilingual position left vacant by Kyle Graham's departure has been combined with the 0.5 bilingual position currently held by Jocelyne Cormier into a permanent full-time bilingual position.

Following the successful high school student co-op pilot with Kennebecasis Valley High School in the Fall 2014, Ms. Bartlett has accepted a co-op student placement with Rothesay High School for the Winter-Spring 2015.

Ms. Bartlett, in collaboration with the Fundy Library Region Management Team, facilitated an hour-long tour of the Library on February 9<sup>th</sup> to five members of the Senior Management Team (SMT) of the Department of Post-Secondary Education, Training and Labour. The SMT was impressed with the new facility, the range of library services and programs offered, and the volume of foot traffic in the Library.

#### Programs

- Artwork by Rothesay High School students is on display this month in the Teen and Children's areas.
- 146 people attended the Valentine's puppet shows on February 13<sup>th</sup>. The puppets handed out valentines and candy to attendees, and participants enjoyed a game of Valentine's Bingo after the show.



- The interns have been busy planning a daily interactive adventure for the Library's March Break Adventure Camp for school-aged children.
- One art rail in the Library's Multi-Purpose Room has been reserved for works by artists in the Library's weekly Painters' Circle.
- The Library is supporting the ASD-S Healthy Learners in School Program "Fun Friends" by featuring a display of resources which foster the development of social-emotional skills in youth.
- The "Blind Date with A Book" display featured this month has been popular with patrons. For this display, the volunteens wrapped books in paper and wrote a hint about the book on the wrapper.
- Patrons regularly ask staff for reading and movie recommendations. In response to this demand, staff developed a permanent multimedia "Staff Picks" display.
- The Library hosted a "Road to Reading" seminar for parents, which was facilitated by our partners at Talk With Me: Early Language Services.
- KV3C, a local family literacy non-profit in the Valley, reached out to the Library to partner in the provision of a week-long family literacy celebration in April. Ms. Bartlett has been working closely with KV3C to plan for this event.
  - The Library will host evening seminars for parents, a Family Pajama Read-In, and a Kindergarten Bag Day as part of the festivities. Ms. Bartlett would like to invite a Saint John Ambulance Therapy dog to the Family Pajama Read-In evening.
- The volunteens have been busy creating spring-themed decorations to replace the current snow-themed decorations on display now.
- The 78 hours of IT support offered this month by our three interns is fully-booked.
   In addition to one-on-one IT help, the interns are also offering group classes on Pinterest, Kijiji, Gmail, and Google.
- Yoga classes offered in libraries are becoming increasingly popular, both within the province, and across North America. With the Board's support, Ms. Bartlett would like to recruit a volunteer to offer a lunch-hour yoga class at the Library.

Respectfully submitted,

Jipp Bailler

Tiffany Bartlett, Library Director and Secretary to the Board

Comparative Income Statement (DRA	AF 1 )		PERATING FUN	
Period ending December 31, 2014	<u>Restricted</u> <u>Fund</u>	Operating YTD <u>Actual</u>	Year To Date Budget	Year To Date Variance Better (Worse
REVENUE				(4)
Library Service - Rothesay		74,533	74,533	(0)
Library service - Quispamsis		111,584	111,584	0
Photocopies	0	1,772	780	992
Printer	0	2,007	1,800	207
Room Rentals	0	1,000	2,420	(1,420)
Room Rentals, Printer and copies		4,778	5,000	(222)
Grants		0	0	0
Donations	3,669	0	0	
Restricted Donations	1,100	0	0	
Interest Income (Savings)		20	0	20
Interest (Building)		0	0	0
Grants		0	0	0
Building Contribution - Rothesay		0	0	0
Building Contribution - Quispamsis		0	0	0
Previous Year's Surplus		1,328	1,328	0
TOTAL REVENUE	4,769	192,243	192,445	(202)
EXPENSE				
Operations Expenditures				
Other Expenditures - Restricted Fun	2,834			
Cap Exp - Books, restricted fund	1,257			
Books and Materials - OPERATING	1,207	9,191	10,000	809
Small Equipment and Furniture	-	7,563	5,900	(1,663)
Total Capital Expenditures	4,091	16,754	15,900	(854)
Part Time Student Wages		7 500	7 000	004
Wages		7,506	7,800	294
El Expense		98	0	(98)
CPP Expense		150	0	(150)
Total Casual Labour		7,754	7,800	46
General & Administration Expenses				
Building Maintenance		50,514	42,645	(7,869)
Grounds Maintenance		16,137	14,000	(2,137)
Property Management Service		21,041	35,000	
Office		6,467	5,900	(567)
Utilities		44,488	44,770	283
Accounting, audit and legal		7,292	5,000	(2,292)
Professional Development		1,625	2,000	375
Insurance		6,631	6,600	(31
Public Relations		1,476	2,500	
Communications		6,216	6,330	114
Miscellaneous Expense		2,903	2,400	(503)
Program Exp		2,000	1,600	(400)
Total General & Admin Expenses		166,789	168,745	
TOTAL EXPENSE	4,091	191,298	192,445	1,148
NET INCOME (Deficit)	677	945	(0)	946

municipal running - operations	Municipal Cunding - Oners	Deficit (Surplus) 2nd previous year	Revenue (printer, copies, rooms)	Total Operating Expenses	Miscellaneous	Pro	Communications	Public Relations	Insu	Professional Development	Professional Services		Student Salaries	Office Supplies	Grounds Maintenance	Property Management Service	Building Maintenance	Small Equipment and Furniture	Books and Materials	Description	2015 Proposed Operating Budget VS 2014 Actual
(Surnlus) Deficit	ions	year	oms)	nses	eous	Programs	tions	tions	Insurance	ment	vices	Utilities	aries	plies	ance	Nice	ance	iiture	rials	a 1	udget V
0	184,199	-2,997	-5,000	192,196	2,700	3,000	6,506	3,000	6,750	2,000	8,000	42,478	9,252	9,108	18,748	22,620	52,135	5,900	0	2015 Proposed Budget	S 2014 Ac
0	185,192	-1,328	-4,778	191,298	2,903	2,000	6,216	1,476	6,631	1,625	7,292	44,488	7,754	6,467	16,137	21,041	50,514	7,563	9,191	2015 oposed Budget 2014 Actual	tual
	-993	-1,669	-222	898	-203	1,000	290	1,524	119	375	708	-2,010	1,498	2,641	2,611	1,579	1,621	-1,663	-9, 191	Change vs. 2014 \$	
		From 2012 audited financial statements.	Estimated revenue for photocopier and room rentals.			Based on actual 2014. From January to August 2014, 1,064 programs and group visits were offered to 14,268 participants.	Based on actual 2014. Telephone, internet, and software licenses.	Marketing.	Based on actual 2014.		Audit and (NEW) Bookkeeping and accounting services.	Estimate based on 2% increase from actual 2014.	Based on actual 2014.	Bathroom supplies, copy paper, printing, and photocopier and coin-op leases.	Includes snow removal, lawn care, and parking lot maintenance. Reviewed by Talon Property Management.	Based on actual 2014.	Based on actual 2014. Reviewed by Talon Property Management.			DESCRIPTION	

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Kennebecasis Public Library

## TOWN OF ROTHESAY

## Utility Fund Financial Statements

February 28, 2015

Attached Reports:	
Capital Balance Sheet	U1
Reserve Balance Sheet	U2
Operating Balance Sheet	U3
Operating Income Statement	U4
Variance Report	U5
Capital Project Listing - February	U7
Capital Project Listing - March - DRAFT	U8

#### Town of Rothesay Capital Balance Sheet As at 2/28/15

#### <u>ASSETS</u>

Assets:	
Capital Assets - Under Construction - Utilities	350,440
Capital Assets - Utilities Land	95,113
Capital Assets - Utilities Buidings	250,000
Capital Assets - Utilities Equipment	8,696
Capital Assets - Utilities Water System	23,285,567
Capital Assets - Utilities Sewer System	15,427,646
	39,417,462
Accumulated Amortization - Utilites Buildings	(72,095)
Accumulated Amortization - Utilites Water System	(4,821,820)
Accumulated Amortization - Utilites Sewer System	(6,908,582)
	(11,802,497)
Util Capital due to/from General Reserve	270,000
TOTAL ASSETS	27,884,965
LIABILITIES	
Current:	
Util Capital due to/from Util Operating	67,077
Total Current Liabilities	67,077
Long-Term:	
Long-Term Debt	7,376,449
Total Liabilities	7,443,525
EQUITY	
Investments:	
Investment in Fixed Assets	20,441,439
Total Equity	20,441,439
	27,884,964

## Town of Rothesay Utility Reserve Balance Sheet

As at 2/28/15

#### <u>ASSETS</u>

Assets:	
Bank - Utility Reserve	1,550,040
Due from Utility Operating	 (33,930)
TOTAL ASSETS	\$ 1,516,110

#### <u>EQUITY</u>

Investments:	
Invest. in Utility Capital Reserve	1,223,995
Invest. in Utility Operating Reserve	63,751
Invest. in Sewage Outfall Reserve	228,365
TOTAL EQUITY	\$ 1,516,110

# Town of Rothesay Utilities Fund Operating Balance Sheet As at 2/28/15

#### ASSETS

Current assets:			
Accounts Receivable Net of Al	llowance		273,289
Accounts Receivable - Misc.			1,200
Total Current Assets		-	274,489
Other Assets:			
Projects			167,864
-			167,864
			·
TOTAL ASSETS		\$	442,353
	LIABILITIES		
Accrued Payables			54,711
Due from General Fund			766,219
Due from (to) Capital Fund			(67,077)
Due to (from) Utility Reserve			(33,930)
Deferred Revenue			22,689
Total Liabilities			742,613
			·
	EQUITY		
Surplus:			
Opening Retained Earnings			(163,556)
Profit (Loss) to Date			(136,703)
From (Loss) to Date			(300,259)
			(300,235)

\$

442,354

**TOTAL LIABILITIES & EQUITY** 

#### Town of Rothesay Utilities Operating Income Statement 2 Months Ended 2/28/15

	CURRENT MONTH	BUDGET FOR MONTH	CURRENT YTD	BUDGET YTD	VARIANCE Better(Worse)	NOTE #	ANNUAL BUDGET
RECEIPTS							
Sale of Water	(		47	0	47		890,400
Meter and non-hookup fees	(	0	0	0	0		30,000
Water Supply for Fire Prot.	(	) 0	0	0	0		350,000
Local Improvement Levy	C	0	0	0	0		60,000
Sewerage Services	(	0	52	0	52		1,473,400
Connection Fees	(	0	0	0	0		65,000
Interest Earned	3,419	2,917	7,311	5,833	1,478		35,000
Misc. Revenue	150		525	833	(308)		5,000
TOTAL RECEIPTS	3,569	3,333	7,935	6,667	1,268		2,908,800
WATER SUPPLY							
Share of Overhead Expenses	C	0	0	0	0		243,000
Audit/Legal/Training	Ċ		0	2.000	2.000	1	15.000
Purification/Treatment	7,791		32,526	42,975	10,449	2	262,348
Transm/Distribution	8,518	•	16,536	14,500	(2,036)	-	87,000
Power & Pumping	3,273		6,260	8,000	1,740		48,000
Billing/Collections	. 92	•	92	500	408		3,000
Water Purchased	C	100	0	200	200		1,200
Misc. Expenses	C	1,333	810	2,667	1,857		16,000
TOTAL WATER SUPPLY	19,674	35,421	56,223	70,841	14,618		675,548
SEWERAGE COLLECTION & DISPOSAL							
Share of Overhead Expenses	C	0	0	0	0		567,000
Audit/Legal/Training	417	1,833	790	3,667	2,877	3	28,860
Collection System	266	4,817	1,461	9,633	8,172	4	85,800
Lift Stations	1,285	1,583	2,495	3,167	671		19,000
Treatment/Disposal	5,528	5,788	9,774	11,575	1,801		74,250
Misc. Expenses	118	875	118	1,750	1,632		10,500
TOTAL SWGE COLLECTION & DISPOSAL	7,615	14,896	14,639	29,792	15,153		785,410
FISCAL SERVICES							
Interest on Long-Term Debt	C	0	0	0	0		269,063
Principal Repayment	C	0	0	0	0		416,705
Transfer to Reserve Accounts	C	0	0	0	0		188,298
Capital Fund	C	0	0	0	0		500,000
Prev. Yrs Deficits	. 0	0	73,776	73,776	0		73,776
TOTAL FISCAL SERVICES		0	73,776	73,776	0		1,447,842
TOTAL EXPENSES	27,288	50,317	144,638	174,409	29,771		2,908,800
NET INCOME (LOSS) FOR THE PERIOD	(23,720)	(46,983)	(136,703)	(167,742)	31,040		0

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To

Variance Report - Utility Operating 2 Months Ended February 28, 2015

Note			-	Variance	
#	# Account Name	Actual YTD	Actual YTD Budget YTD	Better(worse)	Better(worse) Description of Variance
	Revenue				
	Expenditures				
	Water				
	1 Audit/Legal	1	2,000	2,000	2,000 timing
2	2 Purification/Treatment	32,526	42,975	10,449	10,449 timing re testing and maintenance
	Sewer				
ſ					

JOWEI			
3 Audit/Legal	062	3,667	2,877 timing
4 Collection System	1,461	9,633	8,172 timing

al CURRENT Remaining ET Y-T-D Budget	310,000 0 310,000	110,000         0         110,000           250,000         2,334         247,666	0 163,737	1,380,000 166,071 1,213,929	7,500,000 0 7,500,000	8,880,000 \$ 166,071 \$ 8,713,929
Original BUDGET	Water				Sewer	\$
	12043130 Gondola Pt. Rd W-2015-001	12043630 McGuire CentreExtension W-2015-003 12043430 Well Development - Watershed W-2014-014	12042730 Membrane Racks W-2013-24 12043330 Water Treatment Plant Upgrade W-2014-013		12042330 Wastewater Treatment Design - S-2014-016	Total Utilities Capital

Borrow	810,000	1,500,000	2,310,000
			ŝ
Operating	500,000	•	500,000 \$
Reserves	70,000	800,000	870,000 \$
Grants		700,000	700,000 \$
			Ş
Funding:	Water	Sewer	

DRAFT!		apria Util 3 Months	uapital Projects 2014 Utilities Fund 3 Months Ended 3/31/15	
		Original BUDGET	CURRENT Y-T-D	Remaining Budget
12043130 Gondola Pt. Rd W-2015-001	Water	er 310,000	0	310,000
12043630 McGuire CentreExtension W-2015-003 12043430 Well Development - Watershed W-2014-014		110,000 250,000	0 2,686	110,000 247,314
12042730 Membrane Racks W-2013-24 12043330 Water Treatment Plant Upgrade W-2014-013		210,000 500.000	0 295.677	210,000 204.323
		1,380,000	298,363	1,081,637
12042330 Wastewater Treatment Design - S-2014-016	Sewer	er 7,500,000	O	7,500,000
Total Utilities Capital	ν.	8,880,000 \$	298,363	\$ 8,581,637
Funding: M/++c-	Grants	Reserves	Operating End pro	Borrow

810,000 1,500,000 2,310,000 Ś 500,000 500,000 ŝ 70,000 800,000 870,000 ŝ 700,000 \$ Funding Water Sewer

Town of Rothesay Capital Projects 2014

## Town of Rothesay

**General Fund Financial Statements** 

February 28, 2015

#### Includes:

General Capital Fund Balance Sheet	G2
General Reserve Fund Balance Sheet	G3
General Operating Fund Balance Sheet	G4
General Operating Revenue & Expenditures	G5-G9
Variance Report	G10
Capital Project Listing - February	G11
Capital Project Listing - March - DRAFT	G12

## Town of Rothesay

## Balance Sheet - Capital General Fund 2/28/15

#### ASSETS

Capital Assets - General Land	2,676,396
Capital Assets - General Fund Land Improvements	5,136,065
Capital Assets - General Fund Buildings	4,339,069
Capital Assets - General Fund Vehicles	1,455,040
Capital Assets - General Fund Equipment	1,600,860
Capital Assets - General Fund Roads & Streets	32,046,235
Capital Assets - General Fund Drainage Network	16,263,807
Capital Assets - Under Construction - General	2,388,908
	65,906,380
Accumulated Amortization - General Fund Land Improvements	(1,601,601)
Accumulated Amortization - General Fund Buildings	(2,165,118)
Accumulated Amortization - General Fund Vehicles	(846,911)
Accumulated Amortization - General Fund Equipment	(498,749)
Accumulated Amortization - General Fund Roads & Streets	(15,195,991)
Accumulated Amortization - General Fund Drainage Network	(5,298,529)
	(25,606,899)
	·
	\$ 40,299,481
LIABILITIES AND EQUITY	
Gen Capital due to/from Gen Operating	(568,238)
Total Long Term Debt	5,926,000
Total Liabilities	\$ 5,357,762
	٥٢,١٥٢,١٥٢ ب
Investment in General Fund Fixed Assets	34,941,719
	\$ 40,299,481

## Town of Rothesay Balance Sheet - General Fund Reserves

2/28/15

#### ASSETS

BNS General Operating Reserve BNS General Capital Reserves BNS - Gas Tax Reserves - GIC Gen Reserves due to/from Gen Operating	617,071 185,132 3,055,366 267,978 \$ 4,125,547
LIABILITIES AND EQUITY	
Gen Reserves due to/from Util Cap Def. Rev - Gas Tax Fund - General Invest. in General Capital Reserve General Gas Tax Funding Invest. in General Operating Reserve Invest. in Land for Public Purposes Reserve Invest. in Town Hall Reserve	270,000 2,939,285 54,843 115,048 618,802 86,626 40,943 \$ 4,125,548

Town of Rothesay Balance Sheet - General Operating Fund 2/28/15

#### CURRENT ASSETS

Cash	1,594,908
Receivables	163,453
HST Receivable	490,870
Inventory	23,881
Gen Operating due to/from Util Operating	766,218
Total Current Assets	3,039,330
Other Assets:	
Projects	34,364
	34,364
TOTAL ASSETS	3,073,694

#### CURRENT LIABILITIES AND EQUITY

Accounts Payable	758,557
Other Payables	298,385
Gen Operating due to/from Gen Reserves	267,978
Gen Operating due to/from Gen Capital	568,238
Accrued Sick Leave	9,000
Accrued Pension Obligation	431,800
Accrued Retirement Allowance	306,000
TOTAL LIABILITIES	2,639,958
EQUITY	
Retained Earnings - General	(122,694)
Surplus/(Deficit) for the Period	556,429

al	(122,694)
eriod	556,429
	433,736
	3,073,693

2015Apr13OpenWeb\_131 Town of Rothesay Statement of Revenue & Expenditure 2 Months Ended 2/28/15

	CURRENT MONTH	BUDGET FOR MONTH	CURRENT Y-T-D	BUDGET Y-T-D	VARIANCE Better(Worse)	NOTE #	ANNUAL BUDGET
REVENUE							
Warrant of Assessment	1,226,582	1,226,582	2,453,163	2,453,163	0		14,718,978
Sale of Services	28,560	33,650	60,731	67,300			384,700
Services to Province of New Brunswick	5,525	5,526	11,050	11,051			66,306
Other Revenue from Own Sources	3,401	7,727	8,577	15,455			140,729
Unconditional Grant	9,689	9,689	19,377	19,377	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		116,262
Conditional Transfers	0	0	0	0	0		26,500
Other Transfers	0	0	84,025	84,025	0		894,025
	\$1,273,755	\$1,283,173	\$2,636,923	\$2,650,371	-\$13,448		\$16,347,500
EXPENSES							
General Government Services	84,001	112,670	397,427	454,616	57,188		2,053,519
Protective Services	322,593	324,410	645,156	651,621	6,464		4,567,051
Transportation Services	363,965	287,395	645,894	581,289	(64,604)		3,355,933
Environmental Health Services	35,372	44,000	76,784	89,000	12,216		633,000
Environmental Development	53,105	52,267	89,290	101,334	12,044		619,122
Recreation & Cultural Services	59,845	87,627	225,676	261,872	36,196		1,791,344
Fiscal Services	-6	417	267	833	567		3,327,531
	\$918,876	\$908,787	\$2,080,494	\$2,140,566	\$60,072		\$16,347,500
	4051000						
Surplus (Deficit) for the Year	\$354,880	\$374,386	\$556,429	\$509,805	\$46,624		\$ -

#### 2015Apr13OpenWeb\_132

## Town of Rothesay Statement of Revenue & Expenditure 2 Months Ended 2/28/15

	CURRENT MONTH	BUDGET FOR MONTH	CURI Y-T-I	RENT D	BUDGET YTD	VARIANCE Better(Worse)	NOTE #	ANNUAL BUDGET
REVENUE								
Sale of Services								
Bill McGuire Memorial Centre	-		L,833	1,580	3,667	(2,087)		22,000
Town Hall Rent	63	37	800	1,014	1,600	(586)		69,600
Arena Revenue	26,42	23 30	),417	57,137	60,833	(3,696)		228,000
Community Garden		0	0	0	C	0		900
Recreation Programs	1,00		600	1,000	1,200	(200)		64,200
	28,50	50 33	3,650	60,731	67,300	(6,569)	1	384,700
Other Revenue from Own Sources								
Licenses & Permits	1,43	85 6	5,667	3,117	13,333	(10,216)		80,000
Police Fines	.,	0	0	0				48,000
Interest & Sundry	1,49	-	417	3,711	833			5,000
Miscellaneous		32	644	1,645				7,729
History Book Sales		39	0	1,015	,			0
	3,40		7.727	8,577	15,455		2	140,729
				0,011	10,100	(0,070)	-	
Conditional Transfers								
Canada Day Grant		0	0	0	0	0		1.500
Grant - Other		0	0	0	0	0		25,000
		0	0	0	0			26,500
Other Transfers								
Surplus of 2nd Previous Year		0	0	84.025	84.025	0		84,025
Utility Fund Transfer		0	0	04,023	04,023			810,000
only rand manaler		0	0	84,025	84,025			894,025
	(c)			01,010	01,025			074,023
EXPENSES General Government Services								
Legislative								
Mayor	2,34		2,967	4,757	5,933	,		35,600
Councillors	7,76		3,667	15,678	17,333			104,000
Regional Service Commission 9		0	0	1,710	1,809			7,235
Other	27		.,417	500	2,833			17,000
	10,38	13 13	,050	22,646	27,909	5,263		163,835
Administrative								
Office Building	5,89	5 10	,750	11,271	21,500	10,229	3	190,000
omos balang	2,0.		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	11,2/1	21,500	10,229	3	190,000
Solicitor		0 2	,917	0	5,833	5,833	4	35,000
Administration - Wages & Benefits	58,67	6 68	,990	123,256	137,981	14,725	5	975,000
Supplies	4,19	4 5,	,908	33,342	35,117			104,900
Professional Fees		0 4	,167	0	8,333		6	50,000
Other	3,65	2 5,	,097	23,082	25,193			76,161
	72,41	7 97	,829	190,951	233,958			1,431,061

	2015Apr13OpenWeb_133						
	CURRENT MONTH	BUDGET FOR MONTH	CURRENT Y-T-D	BUDGET YTD	VARIANCE Better(Worse)	NOTE #	ANNUAL BUDGET
							G7
Other General Government Services							0/
Community Communications	C						9,000
Civic Relations	0		2,726				7,000
Insurance	1,000		145,993	146,166			146,166
Donations	200		34,615	41,417	•		48,500
Cost of Assessment	0	-	0	0	-		237,957
Property Taxes - L.P.P.	1,200	· · · · · · · · · · · · · · · · · · ·		0			10,000
	1,200	1,792	183,830	192,749	8,919		458,623
	84,001	112,670	397,427	454,616	57,188		2,053,519
Protective Services Police							
Police Protection	168,535	168,566	337,101	337,131	. 30		2,191,352
Crime Stoppers	0			2,800			2,800
	168,535	168,566	337,101	339,931	2,830		2,194,152
Fire							
Fire Protection	143,838	143,222	288,297	286,444	(1,853)		1,861,889
Water Costs Fire Protection	0	v	0	0	0		350,000
	143,838	143,222	288,297	286,444	(1,853)		2,211,889
Emergency Measures							
911 Communications Centre	9,539	9,539	19,078	19,078	0		124,010
EMO Director/Committee	0		0	3,333			20,000
	9,539	11,206	19,078				144,010
Other							
Animal & Pest Control	680	1,000	680	2,000	1.320		12 000
Other	000		080	2,000	,		12,000 5,000
Outor	680		680	2,833			17,000
		1,117	000	2,000			17,000
Total Protective Services	322,593	324,410	645,156	651,621	6,464	7	4,567,051

		2015Apr13	OpenWeb_	134			
	CURRENT MONTH	BUDGET FOR MONTH	CURRENT Y-T-D	BUDGET YTD	VARIANCE Better(Worse)	NOTE #	ANNUAL BUDGET
							G8
Transportation Services Common Services							
Administration (Wages & Benefits)	135,000	,					1,765,753
Workshops, Yards & Equipment Engineering	55,316			5.C			585,500 15,000
Linginsoning	190,310						2,366,253
Street Cleaning & Flushing	(	0	0	(	0 0		25 000
Roads & Streets	310	-					35,000 83,000
Crosswalks & Sidewalks	1,288						18,000
Culverts & Drainage Ditches	(	-/		-,	1000		80,000
Snow & Ice Removal	162,253					8	<u>459,000</u> 675,000
	105,057	53,700	233,172	175,400	(77,792)		073,000
Street Lighting	11,733	12,307	24,218	24,613	395		147,680
Traffic Services							
Street Signs	(				1,667		10,000
Traffic Lanemarking	(	-	0	-	-		24,000
Traffic Signals Railway Crossing	<mark>(3,594</mark> ) 1,514			3,000 4,000		9	18,000
Taiway crossing	(2,080)			8,667			24,000 76,000
Public Transit				1			<u> </u>
Public Transit - Comex Service	C	0	0	C	0		87,000
KV Committee for the Disabled	C		2,500	2,500			2,500
Public Transit - Other	145						1,500
	145	125	2,790	2,750	(40)		91,000
Total Transportation Services	363,965	287,395	645,894	581,289	(64,604)		3,355,933
Environmental Health Services							
Solid Waste Disposal Land Fill	13,215	19,167	31,301	38,333	7,033	10	230,000
Solid Waste Disposal Compost	652		2,474				28,000
Solid Waste Collection Solid Waste Collection Curbside Recycling	21,505 0		43,009 0	45,000 0	,		270,000
Clean Up Campaign	0		0	1,000	-		70,000 35,000
	35,372		76,784	89,000			633,000
Environmental Development Services							
Planning & Zoning Administration	42,410	35,824	71,168	71,647	480		457,000
Planning Projects	42,410		, 1,100	8,333		11	50,000
Heritage Committee	390	625	390	1,250	860		7,500
	42,801	40,615	71,558	81,231	9,673		514,500
Economic Development Comm.	7,202	7,202	14,404	14,404	0		86,422
Tourism	3,103	3,200	3,103	3,200	97		3,200
	10,305	10,402	17,507	17,604	97		89,622
	53,105	51,017	89,064	98,834	9,770		604,122

		2015Apr13	OpenWeb_ <sup>^</sup>	135			
	CURRENT	BUDGET FOR			VARIANCE	NOTE	ANNUAL
	MONTH	MONTH	Y-T-D	YTD	Better(Worse)	#	BUDGET
Recreation & Cultural Services							G9
Administration	16,295	16,350	35,258	32,700	(2,558)		235,800
Beaches	(	0 0	0	0	0		60,800
Rothesay Arena	20,577	20,774	46,123	41,547	(4,575)		263,500
Memorial Centre	1,773	4,542	5,721	9,583	3,862		63,000
Summer Programs	(	0 0	255	0	(255)		58,700
Parks & Gardens	13,535	27,331	31,026	54,662	23,636	12	531,000
Playgrounds and Fields	666	9,817	3,026	19,633	16,607	13	117,800
Regional Facilities Commission	(	0 0	87,618	87,618	0		350,472
Kennebecasis Public Library	6,147	6,148	12,294	12,295	1		73,772
Big Rothesay Read	(	83	0	167	167		1,000
Special Events	852	2,250	4,355	3,000	(1,355)		31,500
Rothesay Living Museum		333	0	667	667		4,000
	59,845	87,627	225,676	261,872	36,196		1,791,344
Fiscal Services Debt Charges							
Interest	(6)	417	267	833	567		186,031
Debenture Payments	(0		207	0.00	0		669,000
Debendre raymente	(6)		267	833	567		855,031
			10,	000			000,001
Transfers To:							
Capital Fund for Capital Expenditures	(	0 0	0	0	0		2,040,000
Reserve Funds	(		0	0	0		422,500
Town Hall Reserve Transfer	(	) 0	0	0	0		10,000
		) 0	0	0	0		2,472,500
	(6	417	267	833	567		3,327,531

Town of Rothesay

Variance Report - General Fund

			2 mon	2 month ending Feb	February 28, 2015		
Note #	34	-	Actual	Budget	Better/(Worse)	Description of Variance	
	Revenue			I	•		
Ч	Sale of services	Ŷ	60,731 \$	67,300 \$	(6,56	(6,569) Ice and McGuire rentals less than expected	Γ
2	Other revenue	¢	8,577 \$	15,455 \$	(6,87	(6,878) Building permits lower than budgeted	
	Expenses						
	General Government						
m	Office building	Ŷ	8,291 \$	21,500 \$	13,209	19 Bldg maintenance less than budget - timing	Γ
4	Solicitor	Ş	\$ '	5,833 \$	5,833	3 timing	
ы	Wages	Ş	123,256 \$	137,981 \$	14,72	14,725 timing of benefits and one position not filled	
9	Professional fees	Ş	\$ -	8,333 \$	8,333	3 timing	2
	Protective Services						015A
2		Ş	645,156 \$	651,621 \$	6,465	5 EMO and Crimestoppers timing	pr
	Transportation						3Op
œ	Snow and ice removal	Ş	251,130 \$	168,533 \$	(82,59	(82,597) Salt & sand (\$48) contracts (\$8) Equipment contained (\$77)	enV
6	Traffic signals	Ş	(2,993) \$	3,000 \$	5,993		Veb_
	Environmental Health						136
10	Solid waste - land fill	Ş	31,301 \$	38,333 \$	7,032	2 less tipping fee than expected	Γ
	Environmental Development						
11	Planning projects	Ş	\$ -	8,333 \$	8,333	3 timing	Γ
	Recreation & Cultural Services						

23,636 timing 16,607 timing

54,662 \$ 19,633 \$

31,026 \$ 3,026 \$

\$ \$

Parks & Gardens Playgrounds & Fields

12 13

thesay <sup>2015</sup> <sup>28/15</sup>	Remaining Budget	75,000	29,854 29,854	1.987.799	710,000	-1,518	000'066	-1,231	000,21 135 E.	315,000	60,000	140,000 240.000		4,507,743	25,000	120,000	2,391,323	6,/30,000	99,850	656,881 665,000	10,868,039	15,480,636			Grants	315,000	3,220,000 3,535,000 \$
Town of Rothesay capital Projects 2015 General Fund 2 Months Ended 2/28/15	CURRENT Y-T-D	00	-4,854 -4,854	12.201	0	3,946 1.518	0	1,231	3 361	0	0	0 0	3	22,257	0	0	8,677 2	15	150	8,119 0	16,961	34,364 \$			Gas Tax/Infrastructure	515,000	2,765,000 \$
-	Original BUDGET	75,000	25,000 25,000	2.000.000	710,000	0 0	000'066	0	000,6/	315,000	60,000	140,000 240.000		4,530,000	25.000	120,000	2,400,000	160,000	100,000	665,000 665,000	10,885,000	\$ 15,515,000 \$	300,000 315,000 20,000	16,150,000	Reserves Gas	40,000	110,000 \$ 150,000 \$
		General Government 12021860 Town Hall Improvements G-2014-008 Total General Government	Protective Services 12011560 Protective Serv. Equipment Purchases P-2015-003 Total Protective Services	Transportation 12013060 Oakville Acres 1-2014-005		12021/60 Monaco/Maliseet/Wanda Cr. Drainage T-2013-18 12022660 Green Road Reconstruction T-2014-001			12023260 Salt Shed improvements 1-2014-021 12023260 Sidewalks - Strone Court T-2014-018		12023860 Engineering 2016 Streets T-2016-001	12023960 In House Almon/RA5 Church/Golf Club T-2015-005 12024060 Capital Projects Reversed		Total Transportation	Recreation 12012060 Arena Upgrade		12018160 2013 Rothesay Common Upgrade R-2013-01			12023360 Wells TrailR-2015-007 12023460 Wells Bailfield R-2015-008	Total Recreation	Total -	On Hold Land assembly Designated Highway Tree Replacement	Total Approved	Funding Total General Government	Total Protective Services Total Transportation	Total Recreation 16,150,000

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2,650,000 5,010,000 7,660,000

Operating 315,000 25,000 1,405,000 295,000 295,000 295,000

Borrow

																								Borrow	2,650,000	5 7,660,000
																								Operating 315,000	1,405,000	2,040,000
thesay <sup>2015</sup> <sup>31/15</sup>	Remaining Budget	75,000	18,954 18,954	1,979,530	-579	-9,499	-2,092 988,361	-1,231 75 000	-3,361	315,000	140,000	240,000	4,476,411	25,000	120,000 7 360 375	6,750,000	159,985	99,769 649.350	665,000	10,859,429	15,429,795			Grants	315,000	3,220,000
Town of Rothesay Capital Projects 2015 General Fund 3 Months Ended 3/31/15	CURRENT Y-T-D	0 0	6,046 6,046	20,470 4 944	579	9,499	2,092 1,639	1,231 D	3,361		. 0	0	53,589	0	0 9.675	0	15	231 15.650	0	25,571	85,205 \$			Gas Tax/Infrastructure	515,000	2,765,000 \$
	Original BUDGET	75,000	25,000 25,000	2,000,000 0		0	000'066	0 75 000	0	315,000 60 000	140,000	240,000	4,530,000	25,000	120,000 7 ANN NNN	6,750,000	160,000	100,000 665,000	665,000	10,885,000	\$ 15,515,000 \$	300,000 315,000 20,000	16,150,000	Reserves Ga	40,000	\$ 150,000 \$
DRAFT!		General Government 12021860 Town Hall improvements G-2014-008 Total General Government	Protective Services 12011560 Protective Serv. Equipment Purchases P-2015-003 Total Protective Services	Transportation 12013060 Oakville Acres T-2014-005 120206460 Acohart T-2013-10	12021260 Hampton Road Reconfiguration T-2014-012	1202150 Monaco/Maliseet/Wanda Cr. Drainage T-2013-18	120226600 Green Road Reconstruction (-2014-001 12022760 Asphalt/Microsealing T-2014-002	12022960 Grove/Gondola Point/Vincent T-2014-004 12023560 Salt Shard Immeruwaments T-2014-021	12023260 Sidewalks - Strong Court T-2014-018	12023760 Curb & Gutter Eriskay/iona T-2015-004 12023860 Engineering 2016 Streets T-2016.001	12023960 In House Almon/RAS Church/Golf Club T-2015-005	12024060 Capital Projects Reversed	Total Transportation	 Necreation 12012060 Arena Upgrade	12016560 Miller Field Building R-2013-08 12018160 2013 Rothesev Common Unerade R-2013-01	12020560 Major Recreation Facility R-2013-07	12020860 Recreation Equipment Purchases R-2015-002	12022460 Memorial Centre Improvements R-2014-010 12023360 Wells TrailR-2015-007	12023460 Wells Ballfield R-2015-008	Total Recreation	Total	On Hold Land assembly Designated Highway Tree Replacement	Total Approved	Funding Total General Government Total Benerative Construct	Total Transportation	10(3) HECTERION 16,150,000 \$

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2015 PARKS & RECREATION COMMITTEE MEETING MINUTES Tuesday, March 17<sup>th</sup>, 2015





PRESENT: Councillor Miriam Wells, Chair Councillor Bill McGuire Maureen Desmond Brendan Kilfoil Tracy Langley Chip Smith

> Director of Recreation Charles Jensen Recreation Coordinator Alex Holder Recording Secretary Bev Côté

ABSENT: Susan Harley Jon LeHeup Pat Palmer, Vice Chair Jane MacEachern Facilities Coordinator Ryan Kincade Town Manager John Jarvie

The meeting was called to order at 6:35 p.m. by Counc. Wells.

#### 1. APPROVAL OF MINUTES

**MOVED** by Chip Smith and seconded by Counc. McGuire to approve the minutes of the February 17<sup>th</sup>, 2015 meeting.

CARRIED.

#### 2. APPROVAL OF AGENDA

**MOVED** by Tracy Langley and seconded by Brendan Kilfoil to approve the agenda as circulated.

CARRIED.

#### 3. DELEGATIONS

4. **REPORTS** 

#### 5. UNFINISHED BUSINESS

#### 5.1 Rothesay Common Update

Director Jensen informed the committee that Bird Construction picked up the contracts 3 weeks ago and expects that they will be back for signatures in a weeks' time. Site meeting will take place in April but is dependent on the weather. A question was raised as to the plans for snow removal if we have another winter like this year. Director Jensen



informed the committee that he has been in touch with Puddle Dock, a skating surface similar to the plans for the Common, which is located in Portsmouth, NH, as they have had a winter similar to ours. A front end loader with a blower was used as well as snow was dumped over the edges and then cleaned with a Zamboni. A brief discussion followed. The initial schedule is a great starting point. The Town will be in discussions with the surrounding schools and day cares to see what time slots they would be interested in and it was also mentioned to add a senior time slot. Council is looking for a recommendation from the Parks & Recreation Committee if there is going to be hockey allowed. Director Jensen informed the committee that Puddle Dock allows Pond Hockey and there are rules that must be followed. The Common skating area will be monitored by staff on weekdays from 4pm to close and on the weekends from 10am – 10pm. A brief discussion followed.

**Moved** by Brendan Kilfoil and seconded by Counc. McGuire, the Parks and Recreation Committee recommend that pond hockey will be accommodated on a limited basis with the understanding the facility will be monitored by staff during hours of operation.

#### CARRIED

#### 5.2 Wells Park Project

Director Jensen informed the committee that the plan is still to go to tender in March and back to Council for the April meeting. There will be more soil testing around the proposed Dog Park area. Director Jensen explained the new elements to the new members including the possibility of a cross country ski trail. Members of the local Ski Club will help with the mapping of the trails and the Town will also need to price out some grooming equipment. A brief discussion followed.

#### 5.3 Multi-Purpose Facility

Counc. McGuire noted that the Town is still waiting on the Provincial Budget which will take place on March 31. A brief discussion followed.

#### 5.4 K-Park Right-Of-Way on Town Owned Land

Deferred to the next Parks & Recreation meeting as DDS White is on vacation. He will provide a visual of the area for discussion.

#### 6. NEW BUSINESS

#### 6.1 Summer Program Overview

Director Jensen gave a brief overview of the upcoming summer season. At present resumes are coming in for the following positions:

Casual: 4 positions May – December, 3 are returning from last year Lifeguards: 7 positions, waiting to hear about those returning Playground Program (3 locations): waiting to hear about those returning Parks: 10 positions available, waiting to hear about those returning

The YMCA is back for their second summer operating the Day Camp Program out of the Bill McGuire Center. Director Jensen explained that our numbers were down and the YMCA approached the Town to take it over. The YMCA felt that they could get the



March 17/15

numbers as they have funding and a broader reach although last summer their numbers were not as high as expected. A question was raised as to the difference between the Day Camp and the Playground Program; Day Camp runs from 7:30 - 5:30 where the Playground Program runs from 9 - noon and again from 1 - 4.

#### 7. DATE OF NEXT MEETING

April 21<sup>st</sup>, 2015

#### 8. ADJOURNMENT OF MEETING

**MOVED** by Counc. McGuire that the meeting be adjourned.

The meeting adjourned at 7:05 p.m.

CARRIED.

Chairperson

**Recording Secretary** 



## ROTHESAY



DRAFT

### PUBLIC WORKS and INFRASTRUCTURE COMMITTEE MEETING

Wednesday, March 18<sup>th</sup>, 2015 8:30 a.m.

PRESENT: FRED NELSON RAHA MOSCA COUNC. MATT ALEXANDER SCOTT SMITH RYAN SCOVILLE COUNC. PETER LEWIS DIRECTOR OF OPERATIONS – BRETT MCLEAN TOWN MANAGER – JOHN JARVIE RECORDING SECRETARY – WENDY DORAN

Counc. Alexander called the Meeting to order at 8.35 a.m.

#### 1. APPROVAL OF AGENDA:

**MOVED** by S. Smith and seconded by R. Scoville to approve the Agenda as circulated.

CARRIED.

#### 2. APPROVAL OF MINUTES:

**MOVED** by Counc. Lewis and seconded by S. Smith to approve the Minutes of February 18<sup>th</sup>, 2015 as circulated.

CARRIED.

#### 3. DELEGATIONS: N/A

#### 4. REPORTS & PRESENTATIONS: N/A

#### 5. UNFINISHED BUSINESS:

5.1 Five year Capital Plan - Sidewalks:

DO McLean reported the major change in the updated Sidewalk Plan was Scribner/Parkdale area. Comex is considering a bus stop at Sierra Avenue/Hampton Road which makes the Scribner/Parkdale area more critical in that it would allow residents from the Chapel Hill area downwards easier access to the Hampton Road.

#### ROTHESAY

ROTHESAT Public Works & Infrastructure Committee 2015Apr<u>1</u>3OpenWeb\_143





The other areas that were briefly discussed were Kennebecasis Park, Wells, Campbell Drive/Grove Avenue and Dobbin Street. There was also a brief discussion on maintenance costs.

**MOVED** by F. Nelson and S. Smith to recommend to Council to approve the Sidewalk Plan from 2015-2020 with looking at the 2020 plan to be broken into 2-3 phases.

#### CARRIED.

#### 5.2 Update on Grove Avenue/Hampton Road intersection:

DO McLean reported that a letter was sent to the homeowner with respect to the removal/trimming of the hedge. DO McLean stated that the plan in the spring is to remove the curb drops and trim things back first to see if this will alleviate the problem. There was a discussion on replacing the poles at the intersection similar to the ones around the Common (heritage style) and reconfiguring the signals such that the turning lane was also protected by a pedestrian signal and so that all the signals (across Hampton and across the turning lane) activate at once.

#### 6. NEW BUSINESS:

6.1 Replacement of backhoe and bush mower to be advertised for tender:

DO McLean stated this is more for information for the Committee. It's in the Capital Plan for 2015. DO McLean reported that the old backhoe will be sold; it's 13 years old.

#### Addition of RA-5 crosswalk at Church Avenue/Gondola Point Road 6.2

DO McLean reported that a new crosswalk will be installed at this intersection; it will be Heritage Style poles to match those on the Common.

#### 6.3 Traffic calming on Gondola Point Road

DO McLean reported that there have been several inquiries/concerns about the speed of traffic on Gondola Point Road at Isaac Street. It's at the top of a knoll with bad visibility for vehicles turning left out of Isaac onto Gondola Point Road. There is a daycare right across the street which increases traffic volume as well. There was a discussion about possible options. DO McLean will put together a report and obtain from KVPF accident statistics for that area for the next meeting.

#### 7. **CORRESPONDENCE FOR ACTION:**

7.1 E-mail from PNB with respect to request for a pedestrian crossing on Route 100 (Rothesay Road) at Riverside Golf Club to East Riverside-Kingshurst Park

DO McLean reported the Town's initial request for this crosswalk was originally turned down. It's nice to see the Province has now approved it. The preferred



location of the crosswalk would be at the bus stop where there are curb drops already installed. The Province has requested a final review of sight distance prior to approving the final location of the crossing.

**MOVED** by Counc. Lewis and seconded by R. Scoville to recommend to Council that the Town move forward on the construction of the crosswalk at Golf Club Court/East Riverside-Kingshurst Park.

CARRIED.

### 8. DATE OF NEXT MEETING: April 22<sup>nd</sup>, 2015 at 8:30 a.m.

#### ADJOURNMENT: MOVED by S. Smith and seconded by F. Nelson to adjourn the meeting. CARRIED.

Meeting adjourned at 9:10 a.m.

Chairperson

**Recording Secretary** 







ТО	:	Mayor and Council
FROM	:	Recording Secretary Public Works & Infrastructure Committee
DATE	:	March 23, 2015
RE	:	Motions Passed at March 18, 2015 Meeting
		-

Please be advised the Public Works & Infrastructure Committee passed the following motions at its regular meeting on Wednesday, March 18, 2015:

**MOVED** by ... and ... to recommend to Council to approve the Sidewalk Plan from 2015-2020 with looking at the 2020 plan to be broken into 2-3 phases.

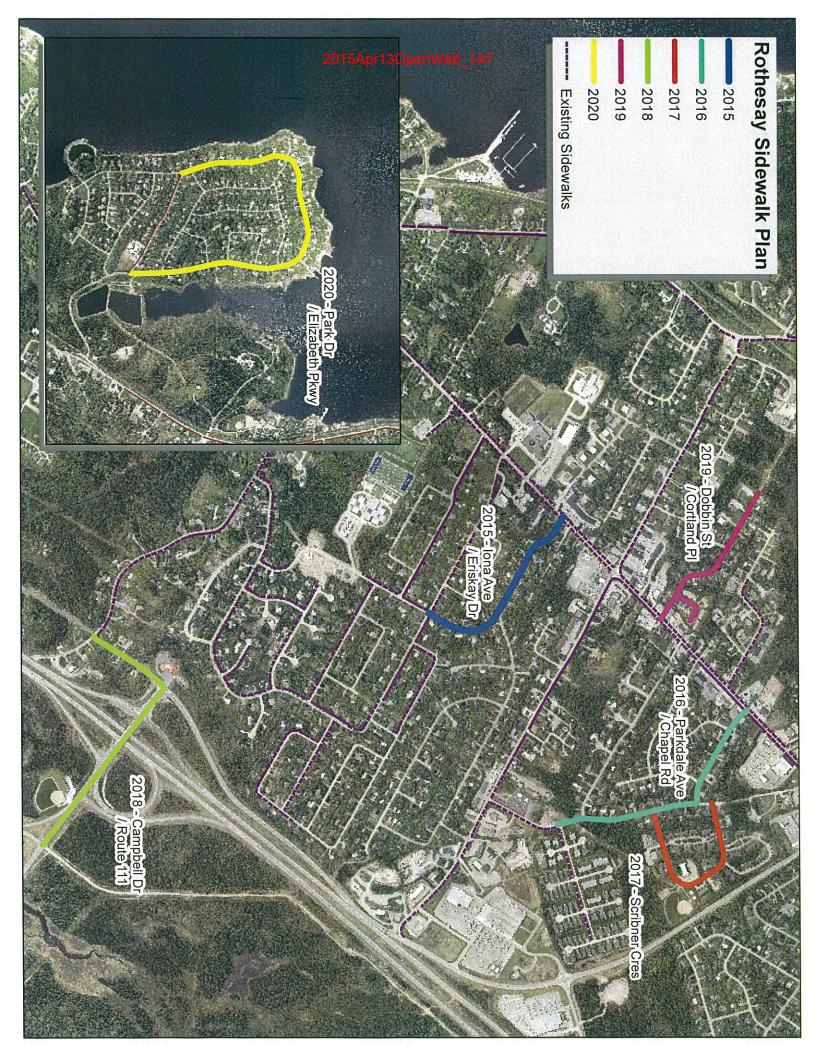
#### CARRIED.

**MOVED** by ... and seconded by ... to recommend to Council that the town move forward on the construction of the crosswalk at Golf Club Court/East Riverside-Kingshurst Park.

CARRIED.

<u>Wendy Doran</u> Recording Secretary

2015 Eris	kay - lona	636	\$216,240.00
2016 Par	kdale - Chapel	827	\$281,180.00
2017 Scri	bner	618	\$210,120.00
2018 Grc	ve - Route 111	775	\$263,500.00
2019 Dol	bin - Cortland	640	\$217,600.00
2020 Par	k - Elizabeth Parkway	2071	\$704,140.00





# ROTHESAY



# UTILITIES COMMITTEE MEETING Wednesday, March 18, 2015

PRESENT: COUNC. MATT ALEXANDER PAUL BOUDREAU DR. BRIAN CRAIG STEPHEN WAYCOTT DIRECTOR OF OPERATIONS – BRETT MCLEAN TOWN MANAGER — JOHN JARVIE RECORDING SECRETARY – WENDY DORAN

# ABSENT: BLAINE JUSTASON

Counc. Alexander called the meeting to order at 6.55 p.m.

# 1. APPROVAL OF AGENDA:

**MOVED** by S. Waycott and seconded by P. Boudreau to approve the Agenda as circulated.

CARRIED.

# 2. APPROVAL OF MINUTES:

**MOVED** by B. Craig and seconded by P. Boudreau to approve the Minutes of February 18, 2015 as circulated.

CARRIED.

3. DELEGATIONS: N/A

# 4. REPORTS & PRESENTATIONS: N/A

# 5. OLD BUSINESS:

5.1 Update on on-going work at the Water Plant:

Earlier in the evening, members of the Committee attended a tour of the newly renovated water plant.

**ROTHESAY** Utilities Committee Minutes



18 March 2015

5.2 Update on water exploration:

DO McLean reported the latest well testing results are not as favorable as they had hoped. They will continue to investigate the area off Rodney Street as it is believed that it's on the same fault line as the existing wells at Carpenter Pond. A brief discussion followed.

# 6. NEW BUSINESS:

6.1 Discussion on Wells Park:

DO McLean provided the Committee with some background information, more specifically, that residents of Wells have expressed concerns over their area not being serviced with respect to water and sewer. There was a brief discussion outlining the prohibitive cost of servicing the Wells community which is in the order of 25 million dollars.

Back in the fall there was an announcement of a trail between Route 111 and the Wells Soccer field included in the Wells Park project. DO McLean stated there may be an opportunity to put in a raw water line to bring water from the Rodney Street wellfield (under exploration) to the treatment plant at the same time the trail is developed.

DO McLean expressed some concerns that this new trail through the watershed area may precipitate spur trails as suggested by the Parks and Recreation Committee and with that increased foot traffic, need for portable toilets, litter and the unsolicited use of ATV's in the area, all which are cause for concern. Town Manager Jarvie suggested a more comprehensive report/presentation would be beneficial. The Committee agreed to keep this item on the agenda.

# 6.2 Discussion on Annual Reports

DO McLean stated that each year water and sanitation reports are compiled and sent to the Province as per their regulations. The committee unanimously expressed an interest in receiving them. A brief discussion followed.

# Meeting Addendum:

The Utilities Committee was reminded that the Public Hearing with respect to the Water By-Law is May 11<sup>th</sup>, 2015.

- 7. CORRESPONDENCE FOR ACTION: N/A
- 8. DATE OF NEXT MEETING: April 23, 2015 at 5:30 p.m.

ROTHESAY Utilities Committee Minutes



18 March 2015

# 9. ADJOURNMENT

**MOVED** by P. Boudreau and seconded by B. Craig to adjourn the meeting.

CARRIED.

Meeting adjourned at 7.25 p.m.

Chairperson

Recording Secretary



PLANNING ADVISORY COMMITTEE MEETING MINUTES Monday, March 30, 2015 Common Room, Rothesay Town Hall



PRESENT: Bill Kean, Chairperson Laurie Gale, Vice Chairperson Colin Boyne Ewen Cameron Tracy Langley Councillor Peter Lewis Craig Pinhey Councillor Miriam Wells



Town Manager John Jarvie Director Planning/Development Services (DPDS) Brian White Administrator Mary Jane Banks

Chair Bill Kean called the meeting to order at 5:30 p.m.

### 1. AGENDA

**MOVED** by Laurie Gale and seconded by Counc. Lewis the agenda be approved as circulated.

CARRIED.

#### 2. APPROVAL OF MINUTES

**MOVED** by Laurie Gale and seconded by Tracy Langley the minutes of 2 March 2015 be adopted as circulated.

#### CARRIED.

# 3. OLD BUSINESS

n/a

#### 4. NEW BUSINESS

- 4.1 2110 Rothesay Road Chris Ross
  - OWNER:Christopher and Stephanie RossPID:30270482PROPOSAL:Cash in lieu of land for public purposes (subdivision)

No representatives were in attendance. DPDS White gave a brief summary, noting the applicant understood the application was an administrative matter. DPDS White advised the proposed lot meets all requirements for a lot in the R1B zone. The calculation for cash in lieu of land for public purposes is \$13.50/m<sup>2</sup>.

**MOVED** by Counc. Wells and seconded by Laurie Gale the Planning Advisory Committee recommend to COuncil to accept \$1485.00 as cash in lieu of land for public purposes for the proposed vacant lot 15-01 to be subdivided from 2110 Rothesay Road, PID #30270482.

#### CARRIED.

# ROTHESAY

Planning Advisory Committee Meeting minutes

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# 5. NEXT MEETING

The next Committee meeting will be held on Monday, May 4, 2015.



## 6. ADJOURNMENT

MOVED by Laurie Gale and seconded by Counc. Wells the meeting be adjourned. CARRIED.

The meeting adjourned at 5:35 p.m.

Chairperson

**Recording Secretary** 







ТО	:	Mayor and Council
FROM		Planning Advisory Committee Recording Secretary
DATE		31 March 2015
RE	:	2110 Rothesay Road (cash in lieu of land for public purposes)

Please be advised the Planning Advisory Committee passed the following motion at its meeting on Monday, March 30, 2015:

**MOVED** ... and seconded ... the Planning Advisory Committee recommend to Council to accept \$1485.00 as cash in lieu of land for public purposes for the proposed vacant lot 15-01 to be subdivided from 2110 Rothesay Road, PID #30270482.

#### CARRIED.

#### **RECOMMENDATION:**

Council accept \$1485.00 as cash in lieu of land for public purposes for the proposed vacant lot 15-01 to be subdivided from 2110 Rothesay Road, PID #30270482.





То:	Chair and Members of Rothesay Planning Advisory Committee
From:	Brian L. White, MCIP, RPP Director of Planning and Development Services
Date:	Wednesday, March 25, 2015

Subject: 1 Lot Subdivision – 2110 Rothesay Road (PID 30270482)

Applicant:	Chris Ross	Property Owner:	Christopher Ross &	
Applicant. Chills Ross 110pc		roperty owner.	Stephanie Ross	
Mailing Address:	2110 Rothesay Road	Mailing Address:	2110 Rothesay Road	
	Rothesay, NB		Rothesay, NB	
	E2H 2k3		E2H 2k3	
<b>Property Location:</b>	2110 Rothesay Road	PID:	30270482	
Plan Designation:	Low Density	Zone:	Single Family Residential –	
_	-		Standard Zone [R1B]	
<b>Application For:</b>	Cash in Lieu of Land for Public H	Purposes		
Input from Other				
Sources:				

# **Origin:**

An application for a 1 lot subdivision at 2110 Rothesay Road (PID 30270482) made by Mr. Chris Ross, on February 27<sup>th</sup>, 2015. The subdivision request is before PAC as a matter of administrative procedure for the purpose of complying with Section  $42(3)(g)^1$  of the Community Planning Act that requires Council to determine and accept cash in lieu of LPP.

# **Background:**

The subject property 2110 Rothesay Road is a 5,847.76 m<sup>2</sup> (1.44 acre) lot zoned Single Family Residential – Standard Zone [R1B]. The proposal to subdivide the property would create Lot 15-01 being a new vacant corner lot with access to both Hazen Avenue and First Street. (See Map 1)



Figure 1 - Subject Property 2110 Rothesay Road

Staff reviewed the Tentative Plan Drawing (see Attachment A) submitted by Mr. Chris Ross and can confirm that LOT 15-01 would meet the requirements of a residential lot in the R1B zone.

<sup>&</sup>lt;sup>1</sup> Section 42(3) (g) provide that in the discretion of the council or rural community council there is to be paid to the municipality or rural community, as the case may be, in lieu of setting aside land under a provision pursuant to paragraph (f), such sums as may be indicated in the by-law not exceeding eight per cent of the market value of land in the subdivision at the time of submission for approval of the subdivision plan, exclusive of land indicated as streets intended to be publicly-owned;

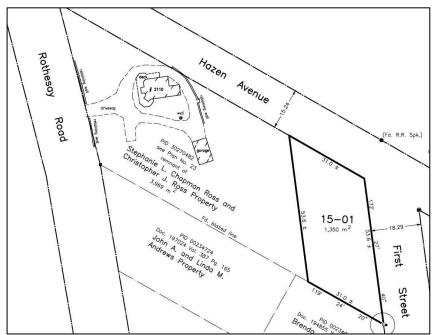


Figure 2 - Proposed Subdivision of LOT 15-01

#### Analysis:

Staff reviewed the lot minimum lot dimensions for the proposed lot against the R1B zone requirements and found that the new lot meets or exceeds all the requirements as follows:

R1B Zone Required Lot Dim		LOT 15-01 New Vacant Lot
Minimum Lot Area:	1350 m <sup>2</sup>	Proposed Lot Area 1350 m <sup>2</sup>
Minimum Lot Frontage:	30 m	Frontage (Hazen Avenue) 31.0 m
Minimum Lot Depth:	45 m	Side yard lengths (First Street) 53.6 m

The proposed lot meets the size requirements and will have access to existing public streets, storm water drainage, and sewer lines for these reasons Staff have no objection to the proposed subdivision.

#### Land for Public Purposes

Section 42 (3) g of the Community Planning Act gives Council the discretionary authority to determine what amount of money if any could be accepted as Cash in Lieu of Land for Public Purposes. In lieu of land set aside under Section  $5.1^2$ , Council would ordinarily require that a sum of money be paid to the municipality in the amount of 8% of the market value of the proposed new LOT 15-01. When the subdivision plan is submitted for approval Staff calculate the market value of the new Lot using \$13.50 per square meter as stated in Schedule C of the By-law 4-10.

If the applicant disagrees with the Town's calculation of the land's market value of \$18,225.00 for LOT 15-01 then they have the option of retaining, at their cost, a certified, independent appraiser to determine the true market value of the land.

Staff have determined, in agreement with the by-law that a cash-in-lieu payment is required as follows:

 $<sup>^2</sup>$  Rothesay Subdivision By-law No. 4-10: Section 5.1 Land For Public Purposes - Amount of Land to be Provided to the Town As a condition of approval of a subdivision plan, land in the amount of ten percent (10%) of the area of the subdivision, exclusive of the public streets, at such a location as assented to by Council pursuant to the Act, is to be set aside as "Land for Public Purposes" and so indicated on the plan.

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Value of Land per square meter	Total Area of Proposed Lot 15-01	Estimated Value of New Lots (\$13.50 x 1350m <sup>2</sup> )	LPP Cash in Lieu 8% of Estimated Value (\$18,225.00 x 8%)
$13.50 / m^2$	1350 m <sup>2</sup>	\$18,225.00	\$1,458.00

The required cash in lieu of Land for Public Purposes is \$1,458.00 for the proposed vacant LOT 15-01.

#### Polling

The proposed subdivision requires no variance, no new public street, complies with all By-law requirements and is therefore not subject to PAC consideration. The subdivision request is before PAC as a matter of administrative procedure only and for the purpose of assisting Council in compliance with Section 42 (3) g of the Community Planning Act that requires Council to determine and accept cash in lieu of LPP.

#### **Recommendation:**

It is recommended THAT the Planning Advisory Committee:

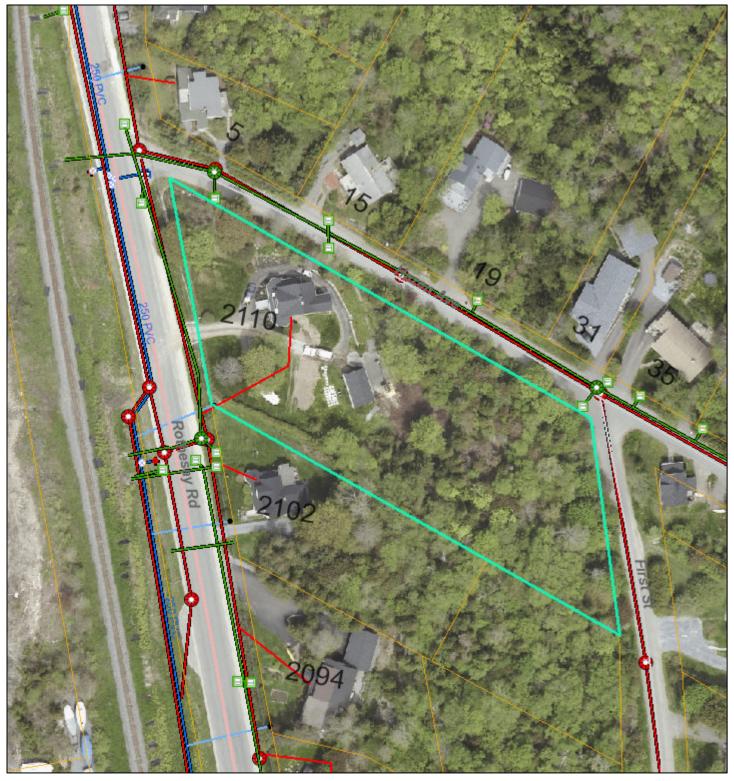
A. Recommend that Council accept **\$1,458.00** as cash in lieu of LPP for the proposed vacant LOT 15-01 to be subdivided from 2110 Rothesay Road (PID 30270482).

#### Attachments:

Map 1Subject Property Site Location MapAttachment ATentative Plan of Subdivision LOT 15-01 - 2110 Rothesay Road

Report Prepared by: Brian L. White, MCIP, RPP Date: Wednesday, March 25, 2015

# MAP 1 - 2110 Rothesay Road



#### March 12, 2015

**Civic Address** 

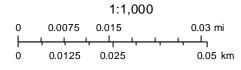
Property (Single-Family)

- Encumbrance
- -- D-SluiceBox
- D-Manhole

D-CatchBasin

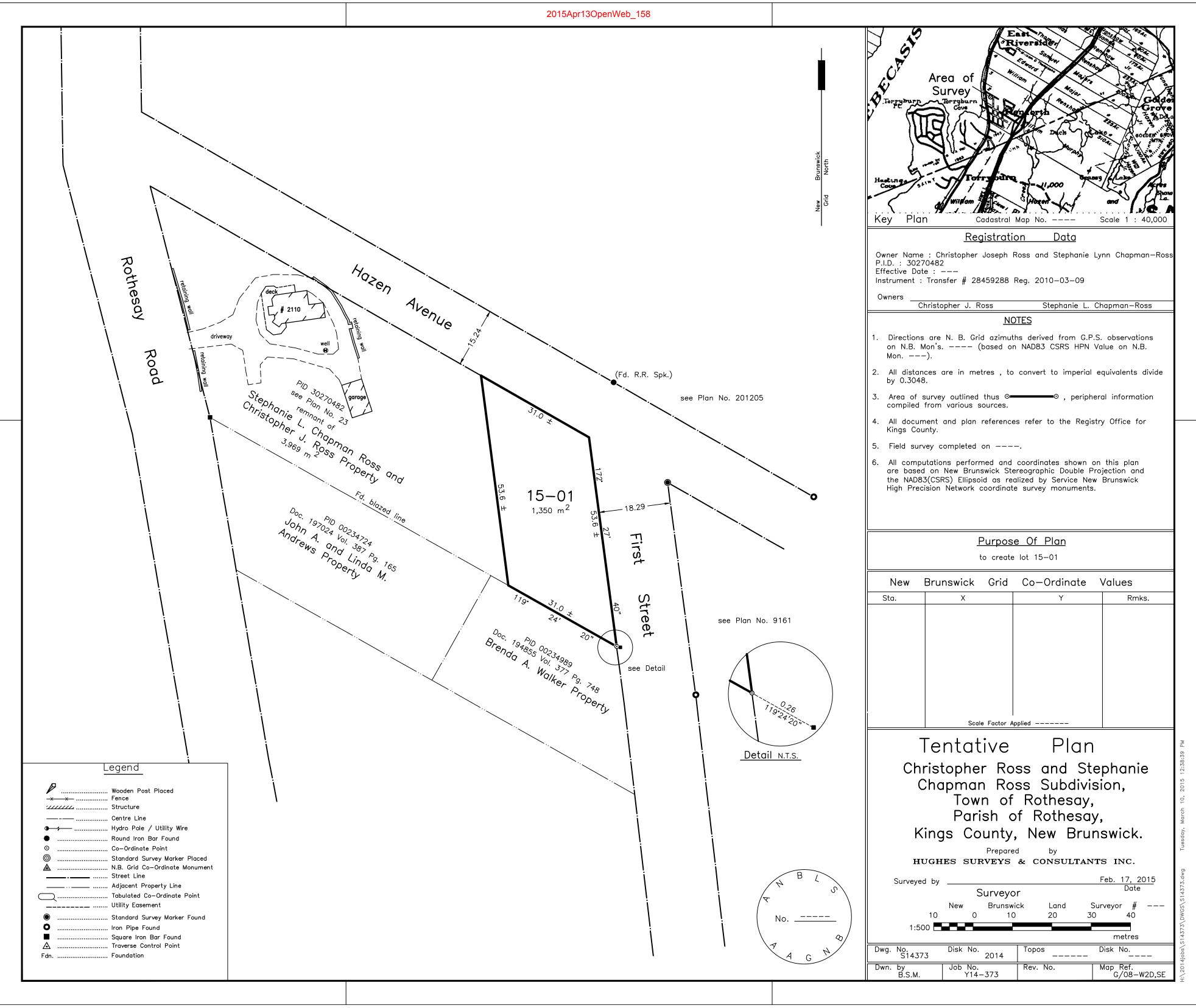
D-Main

Ξ



GIS Services, Town of Rothe say







2015Apr13OpenWeb\_159

# March 2015 Building Permit Report

Date	Permit Number	Property Location	Nature of Construction	Value of Construction		g Permit See
2015/03/09	2015-005	10 Ryan Dr.	Electrical Upgrade	\$1,200	).00	\$20.00
2015/03/19	2015-006	12 Summer Haven	Single Family	\$300,000	).00	\$2,175.00
2015/03/31	2015-007	4 Summer Haven	Single Family	\$350,000	).00	\$2,532.00
			Monthly Total March Summary for 2015 to	n. 2015 **	Value of Construction <u>\$651,200.00</u> <u>\$981,200.00</u>	Building Permit Fee <u>\$4,727.00</u> <u>\$7,119.25</u>
Steven Naso Building Ins	n,CBCO <u> </u>	e Mas	Monthly Total Marc Summary for 2014 to **Excludes Water / 3	Date **	<u>\$483,000.00</u> 61,422,000.00	<u>\$3,520.25</u> <u>\$10,888.75</u>

April 7, 2015

Town of Rothesay 70 Hampton Road Rothesay, NB E2E 5L5

RECEIVED APR - 8 2015 Attention: Mayor & Council Reference: RFP T-2015-004 Curb, Sidewalk and Storm Sewer Installation Eriskay Drive/Iona Avenue

Dear Mayor & Council:

I wish to address Council at their regularly scheduled meeting on Monday, April 13, 2015 regarding the above referenced project.

I have been in contact with Mr. Brett McLean (Director of Operations) and based on our exchanges, I have concerns on a couple of points being considered for inclusion in this project:

- Installation of a bike lane No other bike lanes exist in our 1. neighborhood that I'm aware of and it wouldn't seem to make sense to construct them in the areas of Eriskay & Iona targeted for construction.
- Installation of a 'boulevard' between sidewalk and curb -2. Boulevards have not been included in the areas where sidewalk has most recently been installed in our neighborhood (Crosswind Cres., Highland Avenue between Millwood and Kingswood and the section of Eriskay formerly known as 'Clermont' between Highland and Crestwood). Grass boulevards between curb and sidewalk tend to become 'no man's land' and seem always to be in need of attention mowing, reseeding, etc. They are often mistaken for sidewalk in winter and as such are plowed and salted by the sidewalk plow thereby adding to the seasonal damage they sustain.

And one point not currently being considered:

Installation of a waterline - Town water currently exists on 1. the boundary streets of this project (Highland Avenue and Hampton Road) and looping the system as part of this project would seem worthy of consideration.

continued ...

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page two Town of Rothesay (Mayor & Council) April 7, 2015

While we realize our property lines do not extend to the edge of the asphalt, we are blessed with many mature trees in the area which we would very much like to maintain. Extending the scope of the project to include seemingly unnecessary features like bike lanes and grass boulevards would mean the potential loss of many of these mature trees as the overall width of the construction zone would be increased to allow for these features. The Town spends considerable amounts of money installing new trees and vegetation to beautify our municipality and clean our air ... let's do what we can to preserve the trees we have.

As someone who enjoys the pedestrian lifestyle available in the Town of Rothesay, I welcome the installation of sidewalks and feel they will enhance our area and provide a safe space for pedestrians and motorists to co-exist.

In closing, as I'm sure is common practice for members of Council, I am hoping all will visit the proposed sites to familiarize themselves with the 'lay of the land' prior to the meeting.

Thank you for your time and your consideration of the aforementioned concerns.

Best regards,

ican







ТО	:	Mayor and Council
FROM	:	Doug MacDonald
DATE		April 10, 2015
RE	:	Audited Financial Statements

The draft audited consolidated financial statements for the year-ended December 31, 2014 are enclosed for your consideration.

Staff and auditor comments are included via presentation to Council.

I recommend Council adopt the following motions:

MOVED byand seconded byresolved thatCouncil approves Rothesay's 2014 audited financial statements and authorizesthe Mayor and Treasurer to sign the financial statements.

**MOVED by** and seconded by resolved that Council authorize the Mayor and Treasurer to sign the audit communication letter from Teed Saunders Doyle & Co.

MOVED byand secondedresolved thatCouncil appoints Teed Saunders Doyle & Co to complete the audit of Rothesay's2015 financial statements at a fee to be negotiated.

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# ROTHESAY

# CONSOLIDATED FINANCIAL STATEMENTS

**DECEMBER 31, 2014** 



**DECEMBER 31, 2014** 

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#### **INDEPENDENT AUDITORS' REPORT**

To His Worship The Mayor and Members of Council Rothesay, New Brunswick

We have audited the consolidated statement of financial position of Rothesay as at December 31, 2014, and the consolidated statements of operations, changes in net debt and cash flows for the year then ended and a summary of significant accounting policies and other explanatory information.

#### Management's Responsibility for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

#### Auditors' Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatements of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

2015Apr13OpenWeb 166 Independent Auditors' Report to His Worhip The Mayor and Members of Council of Rothesay (cont'd)

#### Opinion

In our opinion, these consolidated financial statements present fairly, in all material respects, the financial position of Rothesay as at December 31, 2014, and the results of its operations and changes in net debt for the year then ended in accordance with Canadian public sector accounting standards.

#### CHARTERED PROFESSIONAL ACCOUNTANTS



Saint John, NB XXX

# **ROTHESAY** 2015Apr13OpenWeb\_167 CONSOLIDATED STATEMENT OF OPERATIONS

# FOR THE YEAR ENDED DECEMBER 31, 2014

DRAFT	<b>2014</b> <b>Budget</b> (Note 27)	<u>2014</u> Actual	<u>2013</u> Actual
<b>REVENUE</b> (Note 2)			
Property tax warrant	\$ 14,246,284	\$ 14,246,281	\$ 14,073,003
Unconditional grant	209,567	209,568	315,881
Conditional government transfers (Note 28)	55,592	1,336,347	642,597
Services other governments	66,306	80,903	79,174
Sale of services (Note 28)	311,200	333,716	509,651
Other own source (Note 28)	123,040	208,655	530,325
Water and sewer user fees	2,363,044	2,412,895	2,271,412
Sundry income	202,697	307,730	315,502
	17,577,730	<u>19,136,095</u>	18,737,545
<b>EXPENDITURE</b> (Notes 2 and 28)			
General government services	2,047,959	1,598,344	1,703,586
Protective services	4,278,630	4,254,824	4,178,935
Transportation services	4,673,940	5,859,229	4,819,857
Environmental health services	715,000	710,520	686,719
Environmental development services	547,200	426,342	414,983
Recreation and cultural services	2,249,273	2,215,255	2,331,416
Water and sewer services	2,421,564	2,432,314	2,147,986
	16,933,566	<u>17,496,828</u>	<u>16,283,482</u>
ANNUAL SURPLUS FOR THE YEAR	\$ <u>644,164</u>	1,639,267	2,454,063
ACCUMULATED SURPLUS - BEGINNING OF YEAR		62,292,543	60,027,495
CHANGE IN PERCENTAGE OWNERSHIP OF CONTROLLED ENTITIES		1,413	(189,015)
ACCUMULATED SURPLUS - END OF YEAR		\$ <u>63,933,223</u>	\$ <u>62,292,543</u>

# ROTHESAY 2015Apr13OpenWeb\_168 CONSOLIDATED STATEMENT OF FINANCIAL POSITION

# AS AT DECEMBER 31, 2014

	AS AT DECEMBER 31, 2014			
DRAFT		<u>2014</u>	2013	
FINANCIAL ASSETS				
Cash and cash equivalents (		\$ 7,650,318	\$ 5,774,844	
Accounts receivable (Notes		1,437,352	2,076,757	
Investments (Notes 3 and 1	0)	305,921	248,790	
		\$ <u>9,393,591</u>	\$ <u>8,100,391</u>	
LIABILITIES				
	ued liabilities (Notes 2, 3 and 9)	\$ 2,172,721	\$ 1,898,206	
Deferred revenue (Note 8)		2,961,974	2,991,800	
Long term debt (Notes 2, 3		13,897,239	11,159,997	
Accrued pension obligation		1,300,753	1,489,939	
Accrued sick leave (Notes 2		287,523	283,197	
Accrued retirement allowar	nce (Notes 2 and 17)	756,995	728,423	
		21,377,205	18,551,562	
NET DEBT		(11,983,614)	(10,451,171)	
NON-FINANCIAL ASSETS				
Tangible capital assets (No	tes 2 and 21)	116,624,404	111,282,962	
Accumulated amortization	(Notes 2 and 21)	<u>(40,771,966</u> )	<u>(38,587,967</u> )	
		75,852,438	72,694,995	
Inventory (Note 2)		23,881	22,476	
Prepaid expenses		37,640	24,039	
Unamortized debenture cos	ts	2,878	2,204	
		75,916,837	72,743,714	
ACCUMULATED SURPLU	S	\$ <u>63,933,223</u>	\$ <u>62,292,543</u>	
CONTINGENT LIABILITY (Note 18)				

**APPROVED BY:** 

\_\_\_\_\_ Mayor

\_\_\_\_\_ Town Treasurer

# **ROTHESAY** 2015Apr13OpenWeb\_169 CONSOLIDATED STATEMENT OF CHANGE IN NET DEBT

# AS AT DECEMBER 31, 2014

AS AT DECEMBER 31, 2014		
DKALL	<u>2014</u>	<u>2013</u>
Annual surplus	\$ 1,639,267	\$ 2,454,063
Acquisition of tangible capital assets Proceeds on disposal of tangible capital assets Amortization of tangible capital assets Change in percentage ownership of tangible capital assets Loss on disposal of tangible capital assets	(8,259,823) 585,965 3,488,481 (1,749) <u>1,029,683</u>	$(3,865,761) \\ 20,387 \\ 3,321,163 \\ 270,489 \\ 67,801$
	(1,518,176)	2,268,142
Acquisition of inventories Acquisition of prepaid assets Acquisition of unamortized debenture costs Consumption of inventories Use of prepaid assets Consumption of unamortized debenture costs	$(23,881) \\ (37,640) \\ (2,878) \\ 22,476 \\ 24,039 \\ 2,204 \\ (1,533,856)$	$(22,476) \\ (24,039) \\ (2,204) \\ 27,027 \\ 30,481 \\ \underline{3,444} \\ 2,280,375$
Change in percentage ownership	1,413	<u>(189,015</u> )
Decrease (increase) in net debt	(1,532,443)	2,091,360
Net debt - beginning of year	(10,451,171)	(12,542,531)
Net debt - end of year	\$ <u>(11,983,614</u> )	\$ <u>(10,451,171</u> )

## **APPROVED BY:**

\_\_\_\_\_ Mayor

\_\_\_\_\_ Town Treasurer



# ROTHESAY 2015Apr13OpenWeb\_170 CONSOLIDATED STATEMENT OF CASH FLOWS

### FOR THE YEAR ENDED DECEMBER 31, 2014

	<u>2014</u>	<u>2013</u>
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS		
OPERATING TRANSACTIONS		
Annual surplus	\$ 1,639,267	\$ 2,454,063
Loss on disposal of tangible capital assets	1,029,683	67,801
Amortization of tangible capital assets	3,488,481	3,321,163
Accounts receivable	639,405	(844,102)
Accounts payable and accrual liabilities	274,515	(969,260)
Deferred revenue	(29,826)	432,921
Accrued sick leave	4,326	2,532
Change in accrued pension obligation	(189,186)	(42,473)
Change in accrued retirement allowance	28,572	31,859
Change in inventory/prepaid expenses/unamortized debenture cos	ts <u>(15,680</u> )	12,233
CAPITAL TRANSACTIONS	6,869,557	4,466,737
Acquisition of tangible capital assets	(8,259,823)	(3,865,761)
Change in percentage ownership of capital assets	(1,749)	270,489
Proceeds on disposal of tangible capital assets	585,965	20,387
	(7,675,607)	(3,574,885)
FINANCING TRANSACTION	/-	
Long term debt	2,737,242	<u>(1,221,312</u> )
INVESTING TRANSACTION		
(Increase) decrease in investments	(57,131)	(50,493)
Purchase of guaranteed investment certificate	-	-
Sale of guaranteed investment certificate		1,006,245
	(57,131)	955,752
CHANGE IN PERCENTAGE OWNERSHIP	1,413	(189,015)
NET INCREASE IN CASH AND CASH EQUIVALENTS	1,875,474	437,277
CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR	5,774,844	5,337,567
CASH AND CASH EQUIVALENTS - END OF YEAR	\$ <u>7,650,318</u>	\$ <u>5,774,844</u>

NUTES TO CONSOLIDATED FINANCIAL STATEMENTS

#### **DECEMBER 31, 2014**

#### 1. PURPOSE OF THE ORGANIZATION

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Rothesay ("the Town") was incorporated as a town by the Province of New Brunswick Municipalities Act on January 1, 1998 and was approved for status as a Municipality effective January 1, 1998 by an amendment of New Brunswick Regulation 85-6 under the Municipalities Act. As a municipality, Rothesay is exempt from income tax under section 149(1)(c) of the Canadian Income Tax Act.

#### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Town are the representations of management prepared in accordance with Canadian generally accepted accounting principles for local government, as recommended by the Public Sector Accounting Board (PSAB) of the Chartered Professional Accountants of Canada.

The focus of Public Sector Accounting Standard ('PSAS') financial statements is on the financial position of the Town and the changes thereto. The consolidated statement of financial position includes all of the assets and liabilities of the Town and its jointly controlled entities.

Significant aspects of the accounting policies adopted by the Town are as follows:

#### Reporting Entity

The consolidated financial statements reflect the assets, liabilities, revenues, expenditures and changes in net debt and cash flows of the reporting entity. The reporting entity is comprised of all organizations and enterprises accountable for the administration of their affairs and resources to the Town and which are owned or jointly controlled by the Town.

The entities included in the consolidated financial statements are as follows:

- Rothesay
- Kennebecasis Regional Joint Board of Police Commissioners (KRJPC)
- Kennebecasis Valley Fire Department Inc. (KVFD)
- Kennebecasis Public Library

Interdepartmental and organizational transactions and balances are eliminated.

The jointly controlled entities have been proportionately consolidated at the following rates:

	<u>2014</u>	<u>2013</u>
Kennebecasis Regional Joint Board of		
Police Commissioners	41.02%	41.07%
Kennebecasis Valley Fire Department Inc.	41.65%	41.57%
Kennebecasis Public Library	40.05%	40.05%

Changes in ownership percentages have been accounted for as an adjustment to accumulated surplus (deficit).

#### **DRAFT ROTHESAY** 2015Apr13OpenWeb\_172 NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

# **DECEMBER 31, 2014**

#### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

#### **Budget**

The budget figures contained in these consolidated financial statements were approved by Council on December 19, 2013 and the Director of Community Finances on March 3, 2014.

#### **Financial Instruments**

Financial instruments are recorded at fair value when acquired or issued. In subsequent periods, equity instruments with actively traded markets are reported at fair value, with any unrealized gains losses reported in income. All other financial instruments are reported at amortized costs, and tested for impairment at each reporting date. Transactions costs on the acquisition, sale or issue of financial instruments are expensed when incurred.

#### Cash and Cash Equivalents

Cash and cash equivalents include cash on hand and balances with banks and short term deposits with original maturities of three months or less.

#### **Revenue Recognition**

Unrestricted revenue is recorded on an accrual basis and is recognized when collection is reasonably assured. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred.

Other revenue is recorded when it is earned.

#### Expenditure Recognition

Expenditures are recorded on an accrual basis.

#### Measurement Uncertainty

The preparation of the consolidated financial statements in conformity with Canadian public sector accounting standards requires management to make estimates that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amount of revenues and expenses during the reporting period. These estimates are reviewed periodically, and as adjustments become necessary, they are reported in earnings in the period in which they become known. Actual results may differ from those estimates.

Examples of significant estimates include:

- the allowance for doubtful accounts;
- providing for amortization of tangible capital assets;
- the estimated useful lives of tangible capital assets;
- the recoverability of tangible capital assets; and
- post employment benefits liability.

#### Inventories

Inventories are valued at the lower of cost and net realizable value with cost being determined on the first in, first out basis.



#### **DECEMBER 31, 2014**

#### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

#### Capital Reserves

The use of the Capital Reserve Funds is restricted to capital acquisitions. The intention is to use these funds for future capital acquisitions and reduce future borrowing requirements.

#### **Operating Reserves**

The use of these funds is restricted to payment of operating expenses.

#### Tangible Capital Assets

Tangible capital assets are recorded at cost which includes all amounts that are directly attributable to acquisition, construction, development or betterment of the asset. The cost of the tangible capital asset, less any residual value when applicable, is amortized on a straight-line basis over the estimated useful lives as follows:

Asset Type	Estimated Useful Life
Land improvements	10-75 years
Buildings	20-40 years
Vehicles	3-25 years
Machinery and equipment	3-20 years
Roads and streets	5-75 years
Storm sewer	25-60 years
Water and wastewater networks	30-60 years

Assets under construction are not amortized until the asset is available for productive use.

#### Segmented Information

The Town is a diversified municipal unit that provides a wide range of services to its residents. For management reporting purposes, the Town's operations and activities are organized and reported by function. This presentation was created for the purpose of recording specific activities to attain certain objectives in accordance with special regulations, restrictions or limitations. Municipal services are provided by departments as follows:

#### General Government Services

This department is responsible for the overall governance and financial administration of the Town. This includes council functions, general and financial management, legal matters and compliance with legislation, as well as civic relations.

#### Protective Services

This department is responsible for the provision of policing services, fire protection, emergency measures, animal control and other protective measures.

#### **Transportation Services**

This department is responsible for common services, roads and streets maintenance, street lighting, traffic services, parking and other transportation related functions.

#### Environmental Health Services

This department is responsible for the provision of waste collection and disposal.



**WILD TO CONSOLIDATED FINANCIAL STATEMENTS** 

# **DECEMBER 31, 2014**

#### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

Segmented Information (cont'd)

#### Environmental Development Services

This department is responsible for planning and zoning, community development, tourism and other municipal development and promotion services.

#### Recreation and Cultural Services

This department is responsible for the maintenance and operation of recreational and cultural facilities including the swimming pool, arena, parks and playgrounds and other recreational and cultural facilities.

#### Water and Sewer Services

This department is responsible for the provision of water and sewer services including the maintenance and operation of the underground networks, treatment plants, reservoirs and lagoons.

The Town has documented a schedule of segmented disclosure in Note 23.

#### Post Employment Benefits

The Town recognizes its obligations under post employment benefit plans and the related costs, net of plan assets. The Town has a sick leave benefit as documented in Note 16 and a pension plan and retirement allowance as documented in Note 17.

#### 3. FINANCIAL INSTRUMENTS

The Town is exposed to various risks through its financial instruments and has a comprehensive risk management framework to monitor, evaluate and manage these risks. The following analysis provides information about the Town's risk exposure and concentration as of December 31, 2014:

#### Credit Risk

Credit risk arises from the potential that a counter party will fail to perform its obligations. The Town is exposed to credit risk from its accounts receivable. The Town minimizes credit risk through ongoing credit management.

#### Liquidity Risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The Town is exposed to this risk mainly in respect of its receipt of funds from its customers and other related sources, long term debt, accounts payable and accrued liabilities and other obligations.

#### Currency Risk

Currency risk is the risk to the company's earnings that arise from fluctuations of foreign exchange rates and the degree of volatility of these rates. The Town is not exposed to foreign currency risk as it does not hold foreign currencies.



INVILO IN CONSOLIDATED FINANCIAL STATEMENTS

#### **DECEMBER 31, 2014**

#### 3. FINANCIAL INSTRUMENTS (cont'd)

#### Interest Rate Risk

Interest rate risk is the risk that the value of a financial instrument might be adversely affected by a change in the interest rates. In seeking to minimize the risks from interest rate fluctuations, the Town manages exposure through its normal operating and financing activities. The Town is not exposed to interest rate risk as its long term debt does not have a variable interest rate.

#### 4. CASH

7.

	<u>2014</u>	<u>2013</u>
Unrestricted Restricted - reserve funds Restricted - controlled entities	\$ 2,514,768 5,003,813 	\$ 719,980 4,875,731 <u>179,133</u>
	\$ <u>7,650,318</u>	\$ <u>5,774,844</u>

#### 5. ACCOUNTS RECEIVABLE

	<u>2014</u>	<u>2013</u>
Due from the Federal Government and its agencies (Note 6)	\$ 850,601	\$ 1,391,107
Due from the Province of New Brunswick (Note 7)	10,037	9,552
Water and sewer	484,063	547,864
Arena	37,564	43,405
Other	55,087	84,829
	\$ <u>1,437,352</u>	\$ <u>2,076,757</u>

#### 6. DUE FROM FEDERAL GOVERNMENT AND ITS AGENCIES

	2014	<u>2013</u>
Canada Revenue Agency (HST refund) Canada-New Brunswick Gas Tax Atlantic Canada Opportunities Agency	\$ 450,147 400,454	\$ 387,790 904,356 <u>98,961</u>
	\$ <u>850,601</u>	\$ <u>1,391,107</u>
DUE FROM PROVINCE OF NEW BRUNSWICK		
	<u>2014</u>	<u>2013</u>
Department of Transportation	\$ <u>10,037</u>	\$ <u>9,552</u>



#### **DECEMBER 31, 2014**

#### 8. DEFERRED REVENUE

	<u>2014</u>	<u>2013</u>
Government transfers - Gas Tax Deferred revenue - K-Park Levy (Note 15)	\$ 2,939,285 22,689	\$ 2,968,378 
	\$ <u>2,961,974</u>	\$ <u>2,991,800</u>

#### 9. ACCOUNTS PAYABLES AND ACCRUED LIABILITIES

	<u>2014</u>	<u>2013</u>
Accounts payable - trade	\$ 1,710,918	\$ 1,301,407
Bid deposits	21,721	59,497
Accrued interest	61,674	48,540
Accrued liabilities	215,614	241,866
Accounts payable - other	162,794	246,896
	\$ <u>2,172,721</u>	\$ <u>1,898,206</u>

#### **10. INVESTMENTS**

The investments represent the Town's proportionate share of the investments of the KRJPC. The investments consist of short term notes, Canadian equities and foreign equities and are recorded at fair market value. The unrealized gain (loss) on the investments at December 31, 2014 was \$13,507 (2013 - \$3,741). The investments are restricted for future payment of retirement benefits.



#### O CONSOLIDATED FINANCIAL STATES

#### **DECEMBER 31, 2014**

## 11. LONG TERM DEBT

(a) General Capital Fund

	_	Balance muary 1, <u>2014</u>	Issued during <u>year</u>		Redeemed during <u>year</u>		Balance December 31, <u>2014</u>	
New Brunswick Municipal Financ	ing Co	orporation						
Debentures:								
AQ10 2.75% - 5.50%,								
due 2014, OIC # 03-52, 99-22	\$	88,000	\$	-	\$	88,000	\$	-
AR24 2.75% - 4.80%,								
due 2014, OIC # 3-88		617,000		-		617,000		-
AV31 4.15% - 4.30%,								
due 2014, OIC # 04-40		58,000		-		58,000		-
BD24 1.05% - 2.50%,								
due 2015, OIC # 99-22		168,000		-		83,000		85,000
BF22 1.35% - 2.2%,								
due 2016, OIC # 00-18		214,000		-		70,000		144,000
BA17 0.95% - 5.00%,								
due 2019, OIC # 08-03, 08-63		629,000		-		95,000		534,000
BB26 1.00% - 4.50%,								
due 2019, OIC # 08-63, 08-82		842,000		-		128,000		714,000
BG18 1.65% - 3.80%,								
due 2027, OIC # 10-12,								
11-71, 99-77		1,106,000		-		110,000		996,000
BL26 1.2% - 3.7%,								
due 2034, OIC # 03-88,								
11-71, 13-08			—	3,453,000				3,453,000
	\$ <u> </u>	3,722,000	\$	3,453,000	\$	1,249,000	\$	5,926,000

Principal payments required during the next five years for the General Capital Fund are as follows:

2015 - \$669,000; 2016 - \$601,000; 2017 - \$542,000; 2018 - \$559,000; 2019 - \$576,000



# ROTHESAY 2015Apr13OpenWeb\_178 3OLIDATED FINANCIAL STATEMENTS

#### **DECEMBER 31, 2014**

#### 11. LONG TERM DEBT (cont'd)

	Balance January 1, <u>2014</u>	Issued during <u>year</u>	Redeemed during <u>year</u>	Balance December 31, <u>2014</u>
(b) Water and Sewer Capital Fund				
New Brunswick Municipal Financ	ing Corporation	1		
Debentures: AQ11 2.75% - 5.5%, due 2014, OIC # 03-92	\$ 53,000	) \$ -	\$ 53,000	\$-
AY18 3.30% - 4.85%, due 2018, OIC # 96-60, 96-72 AZ29 2.10 - 4.95%,	252,000	) –	12,000	240,000
due 2018, OIC # 03-0092	617,000	) –	113,000	504,000
BF23 1.35% - 3.45%, due 2021, OIC # 00-18 BG19 1.65 - 3.80%,	1,582,000	) -	72,000	1,510,000
due 2027, OIC # 11-0045	489,000	) –	11,000	478,000
BH23 1.35 - 3.80%, due 2032, OIC # 00-0018 BL27 1.2% - 3.7%,	685,000	) –	28,000	657,000
due 2034, OIC # 11-0045				
	3,678,000	1,000,000	289,000	4,389,000
Canada Mortgage and Housing Corp	poration			
CMHC 3.70%, due 2030 OIC # 09-119, 09-139, 10-012		<u> </u>	135,204	2,987,449
	\$ <u>6,800,653</u>	\$_1,000,000	\$424,204	\$ <u>7,376,449</u>

Approval of the Municipal Capital Borrowing Board has been obtained for the long term debt.

The Water and Sewer Capital Fund contains long term debt of \$661,568 (2013 - \$682,517) issued to fund local improvement projects. The debt will be repaid over a period of time through the collection of local improvement levies.

Principal payments required during the next five years for the Water and Sewer Capital Fund are as follows:

2015 - \$406,205; 2016 - \$419,393; 2017 - \$434,773; 2018 - \$635,352; 2019 - \$310,137

In 2018, debenture AY18 will mature with a final amount due of \$200,000, however it is expected that \$185,000 of this payment will be refinanced during that year for an additional ten years.



# ROTHESAY 2015Apr13OpenWeb\_179 N OLIDATED FINANCIAL STATEMENTS

#### **DECEMBER 31, 2014**

#### **11. LONG TERM DEBT** (cont'd)

(c) Jointly Controlled Entity - KRJBPC (proportionate share)

	-	Balance anuary 1, <u>2014</u>	Issued during <u>year</u>	 edeemed during <u>year</u>	-	Balance cember 31, <u>2014</u>
New Brunswick Municipal Financi	ng C	orporation				
Debentures:						
AR52 2.75% - 4.8%, due 2014, OIC # 02-66, 03-53	\$	218,060	\$ -	\$ 218,060	\$	-
AT63 3.75% - 4.375%, due 2015, OIC # 03-53 BL 45-2014 1.2% - 3.1%,		419,284	-	26,723		392,561
due 2014, OIC# 02-66, 03-53			 202,229	 -		202,229
	\$	637,344	\$ 202,229	\$ 244,783	\$	594,790

Principal payments required during the next three years are as follows:

2015 - \$411,020; 2016 - \$18,869; 2017 - \$19,279; 2018 - \$19,690; 2019 - \$20,100

In 2015, debenture AT63 will mature with a final amount due of \$392,561, however, \$365,078 of this payment is expected to be refinanced during that year.

#### Total Long term debt:

	<u>2014</u>	<u>2013</u>
General Capital Fund	\$ 5,926,000	\$ 3,722,000
Water and Sewer Capital Fund	7,376,449	6,800,653
Controlled Entity - RRJBPC	594,790	637,344
	\$ <u>13,897,239</u>	\$ <u>11,159,997</u>

#### 12. LAND FOR PUBLIC PURPOSES

In accordance with the Community Planning Act, the Town has the authority to set aside up to 10% of any land subdivided, or up to 8% of the monetary value of such land, as a reserve. As well, any proceeds on the sale of public lands must be reserved. These funds can only be used for the purchase or development of public lands and are included in the Reserve Funds (Note 25).

#### **13. SEWER OUTFALL RESERVE**

In accordance with an agreement with the Municipality of Quispamsis, Rothesay and the Municipality of Quispamsis are required to fund, on an annual basis, an amount to cover the operating and maintenance costs associated with the shared sewer effluent line and outfall pipe. The contributions are made on a per unit basis, with Rothesay contributing \$1 per unit and the Municipality of Quispamsis contributing \$2 per unit. Any accumulated amounts are transferred to the Water and Sewer Capital Reserve Fund for future capital expenditures. At December 31, 2014, the balance in this reserve was \$228,026 (2013 - \$212,611).

# ROTHESAY 2015Apr13OpenWeb\_180 OLIDATED FINANCIAL STATEMENTS

#### **DECEMBER 31, 2014**

#### **14. TOWN HALL RESERVE**

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Under a former lease agreement between the Town and the Province of New Brunswick, a Town Hall Reserve was established. The accumulated funds are intended to cover long-term maintenance and capital costs associated with the Town Hall building. These funds are included in the General Capital Reserve Fund. At December 31, 2014, the balance in this reserve was \$40,897 (2013 - \$30,449).

#### **15. DEFERRED REVENUE**

In 2002, the Town issued a special warrant of assessment to the residents of Kennebecasis Park for local improvements made to the area. The assessment will be invoiced annually over a period of 30 years. A number of residents paid the entire levy amount in the first year, and as a result, the prepayment has been recorded as deferred revenue to be amortized over 29 years.

#### **16. ACCRUED SICK LEAVE**

Rothesay provides sick leave that accumulates at a rate of 18 hours per month. All employees can accumulate to a maximum of 2,400 hours and can take leave with pay for an amount of time equal to the accumulated sick leave.

KVFD provides sick leave that accumulates at a rate of 18 hours per month while the employees sick bank is below 1,000 hours, and at 13.5 hours per month while the sick bank is above 1,000 hours. All employees can accumulate to a maximum of 2,184 sick leave hours and can take leave with pay for an amount of time equal to the accumulated sick leave.

An actuarial valuation in accordance with PSA 3255, was performed for each plan, the 44 employee plan for Rothesay and the 36 employee plan for KVFD. The actuarial method used was the Projected Unit Credit pro-rated on service to expected usage. The valuation was based on a number of assumptions about future events, such as interest rates, wage and salary increases and employee turnover and retirement. The assumptions used reflect the Town's and KVFD's best estimates.

The following summarizes the major assumptions in the valuation:

- annual salary increase is 3%;
- the discount rate used to determine the accrued benefit obligations is 3.17%;
- retirement age is 60; and
- estimated net excess utilization of rate of sick leave varies with age.

The sick leave is an unfunded benefit and as such, there are no applicable assets. Benefits are paid out of general revenue as they come due.

The consolidated unfunded liability consist of:

	E	Estimated 2014		<u>2013</u>	
Rothesay KRJPC KVFD	\$	9,000 5,455 <u>273,068</u>	\$	23,200 5,277 254,720	
	\$	287,523	\$	283,197	

# ROTHESAY 2015Apr13OpenWeb\_181 OLIDATED FINANCIAL STATEMENTS

#### **DECEMBER 31, 2014**

#### **17. POST EMPLOYMENT BENEFITS PAYABLE**

#### Retirement Allowance Program

Rothesay's retiring employees are entitled to four weeks' regular salary for every five years of employment to a maximum of 26 weeks. The employee must be 55 years of age to receive the benefit.

The accrued liability is based on an actuarial valuation as at December 31, 2014, which used a discount rate of 3.17% and an annual salary increase rate of 3%. The liability was determined using the projected unit credit method pro-rated on service to the date the maximum benefit is earned.

KVFD's retiring employees are entitled to four weeks' regular salary for every five years of employment to a maximum of 24 weeks based on a minimum of ten years service. The employee must be of retirement age of 55.

The accrued liability is based on an actuarial valuation as at December 31, 2013, which used a discount rate of 4.1% and an annual salary increase rate of 3%.

KRJBPC's retiring employees are entitled to accumulate the greater of fifty percent of unused sick leave credits or one month's standard salary for every five years, or any part thereof, of service to a maximum of 6 months.

The accrued liability is based on an actuarial valuation as at July 31, 2013, which used a discount rate of 6% and an annual salary increase rate of 3%.

The consolidated unfunded liability consist of:

	2014					
Rothesay KVFD KRJBPC	\$	306,000 146,150 304,845	\$	274,531 171,352 282,540		
Balance at end of year	\$	756,995	\$	728,423		

#### Pension Obligation

Employees of Rothesay, KVFD and KRJBPC participate in the New Brunswick Municipal Employees Pension Plan (NBMEPP). The NBMEPP is a multiple-employer defined benefit pension plan administered by a board elected by the members under the provisions of the Municipalities Act of New Brunswick. The NBMEPP provides pensions based on length of service and best average earnings.

Actuarial valuations for funding purposes are performed either annually or triennially depending on the financial position of the NBMEPP (currently annually). In turn, the actuarial valuations for accounting purposes are based on these figures (with adjustments). The most recent actuarial valuation was prepared as at December 31, 2012 and resulted in an overall NBMEPP accrued benefit obligation of \$85,323,300 based on the accounting basis.

# ROTHESAY 2015Apr13OpenWeb\_182 S TO CON OLIDATED FINANCIAL STATEMENTS

#### **DECEMBER 31, 2014**

#### 17. POST EMPLOYMENT BENEFITS PAYABLE (cont'd)

The actuarial valuation for accounting purposes was based on a number of assumptions about future events, such as inflation rates, interest rates, wage and salary increases and employee turnover and mortality. The assumptions used reflect management's best estimates. The following summarizes the major assumptions in the valuation as at December 31, 2013:

- the expected inflation rate is 2.35% (prior 2.35%);
- the discount rate used to determine the accrued benefit obligation is 5.6% (prior 5.5%);
- the expected rate of return on assets is 5.6% (prior 5.5%);
- retirement age varies by age and employment category; and
- estimated average remaining service life (EARSL) is 14.0 years (prior 15.1 years).

The actuarial valuation prepared as at December 31, 2012 indicated that the present value of the accumulated plan benefits exceeded the market value of the net assets available for these benefits. The pension plan has been granted a solvency deficiency exemption by the Province of New Brunswick. On a going concern valuation basis, the actuarial valuation indicated a plan deficit of \$11,581,900, an decrease of \$1,047,700 from the December 31, 2011 deficit of \$12,629,600. Based on the assumptions as at December 31, 2012, the actuary expected the level of employer and employee contributions to be sufficient to fund the deficit in less than fifteen years, as allowed by the Pensions Benefits Act.

As at December 31, 2012, the NBMEPP provides benefits for 171 retirees. Total benefits payments to retirees and terminating employees during 2014 are estimated to be approximately \$2,745,900 (actual 2013, \$2,278,900) in totality for the NBMEPP.

Employees make contributions using rates that vary by earnings level and employment category, with an overall average contribution rate of approximately 7.6%. Each municipality contributes an amount that equals their employees contributions amounts. Pension fund assets are invested in short term securities, bonds, Canadian equities and foreign equities. Combined employees and municipalities contributions for 2014 are estimated to be approximately \$5,456,800 (actual 2013, \$5,306,000) in totality for the NBMEPP.

The following summarizes the NBMEPP data as it relates to Rothesay:

- The average age of the 42 active employees covered by the NBMEPP is 46.4 (as at Dec 31, 2012);

- benefit payments were \$109,300 in 2013 and were estimated to be \$115,200 in 2014; and

- combined contributions were \$365,600 in 2013 and were estimated to be \$376,600 in 2014.

The following summarizes the NBMEPP data as it relates to KVFD:

- The average age of the 40 active employees covered by the NBMEPP is 45.9 (2013 45.1);
- benefit payments were \$253,100 in 2013 and were estimated to be \$258,500 in 2014; and
- combined contributions were \$442,800 in 2013 and were estimated to be \$456,000 in 2014.

The following summarizes the NBMEPP data as it relates to KRJBPC:

- The average age of the 42 active employees covered by the NBMEPP is 41.2;

- benefit payments were \$283,900 in 2013 and were estimated to be \$290,400 in 2014; and

- combined contributions were \$563,800 in 2013 and were estimated to be \$580,000 in 2014.

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#### **DECEMBER 31, 2014**

#### 17. POST EMPLOYMENT BENEFITS PAYABLE (cont'd)

In addition to determining the position of the NBMEPP as it relates to Rothesay and the other controlled entities as at December 31, 2012 and December 31, 2013, NBMEPP's actuary performed an extrapolation of the December 31, 2013 accounting valuation to determine the estimated position as at December 31, 2014. The extrapolation assumes assumptions used as at December 31, 2014 remain unchanged from December 31, 2013. The extrapolation also assumes assets return 5.6%, net of all fees and expenses. If experience is different than assumed, amounts will be adjusted to reflect actual experience. Results of the extrapolation are as follows:

	Estimated Jan 1, 2014 to <u>Dec 31, 2014</u>	Jan 1, 2013 to <u>Dec 31, 2013</u>
Accrued Benefit Liability		
Accrued benefit liability at beginning of period	\$ 1,489,939	\$ 1,532,412
Change in ownership percentage	380	(44,647)
Adjustment to actual	(38,170)	18,271
Pension expense for the year	250,936	355,929
Employer contributions	(402,384)	(372,026)
Accrued benefit liability at end of period	\$ <u>1,300,701</u>	\$ <u>1,489,939</u>

In summary, the consolidated accrued benefit liability is estimated to be \$1,300,701 as at December 31, 2014. The December 31, 2013 liability was estimated in the prior year. The actual liability was calculated to be \$1,459,725. The difference of \$38,170 has been recorded in the current year. This amount is included in the post employment benefits payable on the consolidated statement of financial position.

	Estimated Jan 1, 2014 to <u>Dec 31, 201</u> 4	Jan 1, 2013 to <u>Dec 31, 201</u> 3		
Rothesay KVFD KRJBPC	\$ 345,200 487,597 <u>467,956</u>	\$ 431,800 531,098 527,041		
	\$ <u>1,300,753</u>	\$ <u>1,489,939</u>		

The financial position as it relates to the accrued benefit liability is shown as follows and illustrates the unamortized amounts being recognized in pension expense over time:

	Estimated Jan 1, 2014 to <u>Dec 31, 2014</u>	Jan 1, 2013 to Dec 31, 2013
<b>Reconciliation of Funded Status at End of Period</b>		
Accrued benefit obligation	\$ 12,300,259	\$11,387,729
Plan assets	<u>(11,154,816</u> )	(10,110,901)
Plan deficit	1,145,443	1,276,828
Adjustment to 2013 actual	-	38,170
Unamortized experience losses	155,310	174,941
Accrued benefit liability at end of period	\$ <u>1,300,753</u>	\$ <u>1,489,939</u>



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#### **DECEMBER 31, 2014**

#### 17. POST EMPLOYMENT BENEFITS PAYABLE (cont'd)

The following illustrates the reconciliation of accrued benefit obligation from the beginning of period to the end of period:

	Estimated Jan 1, 2014 to <u>Dec 31, 201</u> 4	Jan 1, 2013 to <u>Dec 31, 2013</u>
<b>Reconciliation of Accrued Benefit Obligation</b>		
Accrued benefit obligation at beginning of period	\$ 11,387,729	\$ 10,715,761
Change in ownership percentage	2,052	(305,129)
Current service cost	598,995	589,495
Benefits payments	(341,987)	(331,111)
Interest for period	653,470	580,163
Experience loss during period		138,550
Accrued benefit obligation at end of period	\$ <u>12,300,259</u>	\$ <u>11,387,729</u>

The following illustrates the reconciliation of plan assets from the beginning of period to the end of period:

	Estimated Jan 1, 2014 to Dec 31, 2014	Jan 1, 2013 to Dec 31, 2013
<b>Reconciliation of Plan Assets</b>		
Plan assets at beginning of period	\$ 10,110,901	\$ 8,658,426
Change in ownership percentage	1,849	(240,118)
Employer contributions	402,384	390,612
Employee contributions	402,384	390,612
Benefit payments	(341,987)	(331,111)
Return on plan assets during period	579,285	1,126,080
Experience gain during the year		116,400
Plan assets at end of period	\$ <u>11,154,816</u>	\$ <u>10,110,901</u>

Total expense related to pensions include the following components:

	Estimated Jan 1, 2014 to <u>Dec 31, 2014</u>	Actual Jan 1, 2013 to <u>Dec 31, 2013</u>		
Pension Expense				
Employer current service cost	\$ 196,611	\$ 198,882		
Interest on accrued benefit obligation	645,515	580,563		
Expected return on assets	(579,286)	(475,406)		
Amortization of unrecognized balances				
Prior service savings	6,100	13,900		
Experience loss	(18,004)	(8,023)		
Pension expense	\$ <u>250,936</u>	\$ <u>309,916</u>		

The pension expense is included in the statement of operations.



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#### **DECEMBER 31, 2014**

#### **18. CONTINGENT LIABILITY**

In the normal course of operations, the Town becomes involved in various claims and legal proceedings. While the final outcome with respect to claims and legal proceedings pending at December 31, 2014 cannot be predicted with certainty, it is the opinion of management and council that resolution of these matters will not have a material adverse effect.

#### **19. SHORT TERM BORROWING**

#### **Operating Borrowing**

As prescribed in the Municipalities Act, borrowing to finance General Operating Fund operations is limited to 4% of the Municipality's budget. Borrowing to finance Water and Sewer Fund operations is limited to 50% of the operating budget for the year. In 2014, the Town has complied with these restrictions.

#### Capital Funds

At December 31, 2014, there were no short-term funds (2013 - \$1,044,007) borrowed from other funds and no short-term funds (2013 - nil) borrowed from a financial institution to provide interim funding for capital projects in the General Capital Fund.

At December 31, 2014, there were short-term funds totaling \$67,077 (2013 - \$10,136) borrowed from other funds and no short-term funds (2013 - nil) borrowed from a financial institution to provide interim funding for capital projects in the Water and Sewer Capital Fund.

#### Interim Borrowing Capital Funds

The Town has remaining outstanding authority for short-term borrowings as follows:

General Capital Fund, OIC # 10-012	\$ 2,980,000
General Capital Fund, OIC # 13-008	_2,700,000
	\$ <u>5,680,000</u>

#### Inter-fund Borrowing

The Municipal Financing Reporting Manual requires that short term inter-fund borrowings be repaid in the next year unless the borrowing is for a capital project. The amounts payable between Funds are in compliance with the requirements.

Amounts outstanding at year end are inter fund regular payables or in some cases, a short term loan may exist from the reserve account. Where a loan is in place, interest is paid to the reserve account at a rate that equates what the account would have earned had it been in the bank. These loan amounts are paid off within the following year and council is given a summary at year end to be fully informed of these transactions.



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# **DECEMBER 31, 2014**

#### 20. WATER AND SEWER FUND SURPLUS

The Municipalities Act requires Water and Sewer Fund surplus amounts to be absorbed into one or more of four Operating Budgets commencing with the second next ensuing year; the balance of the surplus at the end of the year consists of:

	<u>2014</u>	<u>2013</u>
2014 Deficit 2013 Deficit 2012 Surplus	\$ (163,645) (73,776)	\$ - (73,776) <u>(138,840</u> )
	\$_(237,421)	\$ <u>(212,616</u> )

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# OTES TO CONSOLIDATED FINANCIAL STATEMENTS

#### **DECEMBER 31, 2014**

#### 21. SCHEDULE OF TANGIBLE CAPITAL ASSETS

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	Buildings and Machinery				<u> </u>	Infrastru	ucture			Assets	2014	0010		
	Land	<u>Ir</u>	Land I nprovements Im	Leasehold provements	<u>Vehicles</u>	and <u>Equipment</u>	Roads and <u>Streets</u>	Storm <u>Sewer</u>	Water	Sewer	<u>Subtotal</u>	Under <u>Construction</u>	2014 <u>Total</u>	2013 <u>Total</u>
COST Balance - beginning of year \$	3,011,4	428 \$	5,259,362 \$	8,492,905 \$	2,770,145 \$	2,018,422 \$	\$ 32,046,235	\$ 16,263,806 \$	\$ 23,311,179	\$ 15,370,131	\$ 108,543,613	\$ 2,739,349 \$	5 111,282,962 \$	\$ 108,284,835
Change in percentage ownership		(41)	(26)	863	1,945	43	-	-	-	-	2,784	-	2,784	(335,014)
Add: Net additions during the year	627,	523	644,842	171,729	417,360	152,114	4,946,517	692,068	1,128,583	533,618	9,314,354	(1,054,531)	8,259,823	6,182,369
Less: Disposals during the year	_		(32,888)	(701.603)	(92,927)		(1,985,283)	(82,045)	(42,887)	16,468	(2,921,165)		(2,921,165)	(2,849,228)
Balance - end of year	3,638,	910	5,871,290	7,963,894	3,096,523	2,170,579	35,007,469	16,873,829	24,396,875	15,920,217	114,939,586	1,684,818	116,624,404	111,282,962
ACCUMULATED AMO Balance - beginning of year	ORTIZA -	TION	1,580,017	2,876,922	1,328,713	629,190	15,193,652	5,298,529	4,823,593	6,857,351	38,587,967	-	38,587,967	35,775,761
Change in percentage ownership	-		(12)	485	585	(23)	-	-	-	-	1,035	-	1,035	(64,524)
Add: Amortization during the year	-		324,403	189,687	212,232	171,376	1,570,824	298,811	430,406	290,742	3,488,481	-	3,488,481	3,321,162
Less: Accumulated amortization on disposals	-		(20,650)	(112,990)	<u>(83,329</u> )		<u>(974,101</u> )	(63,766)	<u>(9.633</u> )	(41,048)	(1,305,517)		(1,305,517)	(444,432)
Balance - end of year	-		1,883,758	2,954,104	1,458,201	800,543	15,790,375	5,533,574	5,244,366	7,107,045	40,771,966	-	40,771,966	38,587,967
NET BOOK VALUE O TANGIBLE CAPIT ASSETS \$	ΓAL	9 <u>10</u> \$	3,987,532 \$	5,009,790 \$	1,638,322 \$	1,370,036	§ 19,217,094	\$ <u>11,340,255</u>	\$ <u>19,152,509</u>	\$8,813,172	\$ <u>74,167,620</u>	\$ <u>1,684,818</u> \$	\$ <u>75,852,438</u> \$	5_72,694,995
Consists of: General Fund Assets \$ Water & Sewer Fund	- , - ,	478 \$	3,885,818 \$	1,712,465 \$	832,309 \$	1,077,974 \$	\$ 19,217,094	\$ 11,340,255	\$-	\$ -	\$ 41,286,393	\$ 754,082 \$	\$ 42,040,475 \$	\$ 40,330,052
Assets Controlled	178,		-	131,640	-	4,665	-	-	19,152,509	8,813,172	28,280,541	930,736	29,211,277	27,632,521
Entities	239,	877	101,714	3,165,685	806,013	287,397					4,600,686		4,600,686	4,732,422
\$	3,638,	910 \$	3,987,532 \$	5,009,790 \$	1,638,322 \$	1,370,036	\$ 19,217,094	\$	\$	\$ 8,813,172	\$_74,167,620	\$	\$ 75,852,438	\$ 72,694,995



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# NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

#### **DECEMBER 31, 2014**

#### 22. SCHEDULE OF TANGIBLE CAPITAL ASSETS FOR JOINTLY CONTROLLED ENTITIES

COST	Land		Land Land Improvements		Buildings		<u>Vehicles</u>		Machinery and <u>Equipment</u>		ets Under <u>nstruction</u>	2014 <u>Total</u>	2013 <u>Total</u>
<b>COST</b> Balance - beginning of year	\$	239,918	\$	123,297	\$ 3,903,837	\$	5 1,315,106	\$	408,864	\$	-	\$ 5,991,022	\$ 6,072,630
Change in percentage ownership		(41)		(26)	863		1,945		43		-	2,784	(335,013)
Add: Net additions during the year		-		-	9,773		48,477		64,700		-	122,950	2,493,463
Less: Disposals during the year	_		_	-			(13,027)	_	-	_		(13,027)	(2,240,058)
Balance - end of year	_	239,877	_	123,271	3,914,473		_1,352,501	_	473,607			6,103,729	
ACCUMULATED AMORTIZATION Balance - beginning of year		-		13,666	639,718		474,774		130,442		-	1,258,600	1,386,714
Change in percentage ownership		-		(12)	485		585		(23)		-	1,035	(64,524)
Add: Amortization during the year		-		7,903	108,585		82,515		55,791		-	254,794	207,021
Less: Accumulated amortization on disposals	_		_	-			(11,386)	_	-	_		(11,386)	(270,611)
Balance - end of year	_		_	21,557	748,788		546,488	_	186,210			1,503,043	_1,258,600
NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS	\$_	239,877	\$	101,714	\$ <u>3,165,685</u>	\$	806,013	\$	287,397	\$	-	\$ <u>4,600,686</u>	\$ <u>4,732,422</u>



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# NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

#### **DECEMBER 31, 2014**

#### 23. SCHEDULE OF SEGMENT DISCLOSURE

	<u>General</u>	<b>Protective</b>	<b>Transportation</b>	Env	vironmental <u>Health</u>		vironmental evelopment	Recreation and Culture	Water and <u>Sewer</u>	2014 <u>Consolidated</u>	2013 <u>Consolidated</u>
REVENUE											
Property tax warrant	\$ 1,524,353	\$ 4,017,451	\$ 5,541,803	\$	669,575	\$	398,896	\$ 2,094,203	\$-	\$ 14,246,281	\$ 14,073,003
Sale of service	\$ 1,524,555 41,789	\$ 4,017,431	\$ 5,541,605	φ	009,575	φ	390,090	\$ 2,094,203 291,927	φ -	333,716	509,651
Services provided to othe	,	-	-		-		-	291,927	-	555,710	509,051
governments	1		80,903							80,903	79,174
Other own source	- 50,447	54,128	80,903		-		- 104,080	-	-	208.655	
	,	· · ·	- 01 500		-		,	-	-	)	530,325
Unconditional grant	22,424	59,098	81,522		9,850		5,868	30,806	-	209,568	315,881
Conditional government transfers			865,104		_			141,243	330,000	1,336,347	642,597
Water and sewer user fees	-	-	805,104		-		-	141,245	2,412,895	2,412,895	
	87,925	172,290	-		-		-	-	, ,	, ,	2,271,412
Sundry and interest	87,923	172,290							47,515		315,502
	1,726,938	4,302,967	6,569,332	_	679,425	_	508,844	2,558,179		<u>19,136,095</u>	18,737,545
EXPENDITURE											
Salaries and benefits	765,744	3,491,408	1,081,375		-		253,118	637,466	582,738	6,811,849	6,890,322
Goods and services	751,884	573,327	1,558,020		710,520		173,224	1,073,792	848,816	5,689,583	5,614,637
Interest	11,117	24,954	86,592		-		-	55,740	256,463	434,866	412,583
Other	35,239	738	1,027,318		-		-	-	8,754	1,072,049	44,777
Amortization	34,360	164,397	2,105,924	_		_		448,257	735,543	3,488,481	3,321,163
	1,598,344	4,254,824	5,859,229	_	710,520		426,342	2,215,255	2,432,314	17,496,828	16,283,482
Surplus (deficit)											
for the year	\$128,594	\$48,143	\$ 710,103	\$	(31,095)	\$_	82,502	\$342,924	\$358,096	\$ <u>1,639,267</u>	\$ 2,454,063



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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

#### **DECEMBER 31, 2014**

#### 24. RECONCILIATION OF ANNUAL SURPLUS

	General Operating <u>Fund</u>	General Capital <u>Fund</u>	Water and Sewer Operating <u>Fund</u>	Water and Sewer <u>Capital Fund</u>	General Operating <u>Reserve Fund</u>	General Capital <u>Reserve Fund</u>	Water and Sewer Operating <u>Reserve Fund</u>	Water and Sewer Capital <u>Reserve Fund</u>	Jointly Controlled <u>Entities</u>	<u>Total</u>
2014 annual surplus (deficit)	\$ <u>7,781,700</u>	\$ <u>(1,638,864</u> )	\$ <u>399,398</u>	\$ <u>375,835</u>	\$(141,460)	\$ <u>(949,593</u> )	\$ <u>145</u>	\$ <u>(52,654</u> )	\$ <u>(4,135,240</u> )	\$ <u>1,639,267</u>
Adjustments to annual surplus (deficit) for funding requirements Second previous year's surplus	152,103	-	(138,839)	-	-	-	-	-	10,810	24,074
Transfers between funds Transfer elimination Long term debt principal	(2,752,524)	2,752,524	-	-	-	-	-	-	-	-
repayment	(676,000)	676,000	(424,204)	424,204	-	-	-	-	-	-
Provision for Pension liability	(86,600)	-	-	-	-	-	-	-	(62,123)	(148,723)
Provision for sick leave accrual	-	-	-	-	-	-	-	-	18,042	18,042
Provision for retirement									- / -	- ) -
allowance	-	-	-	-	-	-	-	-	(44,524)	(44,524)
Accumulated amortization on disposal of capital assets Cost of tangible capital assets	-	(1,294,131)	-	-	-	-	-	-	(11,386)	(1,305,517)
Cost of tangible capital assets	(4.122.407)								4 1 2 2 4 9 7	
Revenue adjustment	(4,133,487)	-	-	-	-	-	-	-	4,133,487	-
Deferred Gas tax revenue	-	-	-	-	-	(434,356)	-	-	-	(434,356)
Unlrealized gains on investments	5 -	-	-	-	-	-	-	-	(9,919)	(9,919)
Amortization expense		2,498,143		735,544					254,794	3,488,481
Total adjustments to 2014 annua surplus (deficit)	l _(7,496,508)	4,632,536	(563,043)			<u>(434,356</u> )			4,289,181	1,587,558
2014 annual surplus (deficit) for funding requirements	\$285,192	\$ <u>2,993,672</u>	\$ (163,645)	\$ <u>1,535,583</u>	\$ (141,460)	\$ <u>(1,383,949</u> )	\$145	\$(52,654)	\$153,941	\$3,226,825



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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

#### **DECEMBER 31, 2014**

#### 25. STATEMENT OF RESERVES

ASSETS	General Operating <u>Reserve</u>	General Capital <u>Reserve</u>	Water and Sewer Operating <u>Reserve</u>	Water and Sewer Capital <u>Reserve</u>	Land for Public <u>Purpose</u>	2014 <u>Total</u>	2013 <u>Total</u>
Cash and short term investments Accounts receivable from other funds	\$ 616,177 <u>1,731</u>	\$ 2,839,843 <u>310,172</u>	\$	\$ 1,547,793 (97,586)	\$ <u>88,030</u>	\$ 5,003,813 <u>399,933</u>	\$ 4,875,731 
	\$ <u>617,908</u>	\$ <u>3,150,015</u>	\$ <u>97,586</u>	\$ <u>1,450,207</u>	\$ 88,030	\$ <u>5,403,746</u>	\$ <u>6,981,664</u>
ACCUMULATED SURPLUS	\$ <u>617,908</u>	\$ <u>3,150,015</u>	\$ <u>97,586</u>	\$ <u>1,450,207</u>	\$ 88,030	\$ <u>5,403,746</u>	\$ <u>6,981,664</u>
<b>REVENUE</b> Other government transfers Transfers from Operating Funds Interest	\$  	\$ 800,908 20,000 <u>44,736</u>	\$ - - <u>145</u>	\$ - 112,878 14,468	\$ - 3,460 <u>1,193</u>	\$ 800,908 136,338 69,082	\$ 983,448 1,406,525 54,445
<b>EXPENDITURES</b> Transfers to General Operating Fund Transfer to General Capital Fund	<u> </u>	<u>     865,644</u>  2,000,000	<u>145</u> 	<u>    127,346</u> - -	<u>4,653</u> - 24,246	<u>1,006,328</u> 150,000 2,024,246	<u>2,444,418</u> - 701,368
Transfers to General and Water and Sewer Capital Funds		230,000		180,000		410,000	270,000
	150,000				24,246	_2,584,246	971,368
ANNUAL SURPLUS	\$ <u>(141,460</u> )	\$ <u>(1,364,356</u> )	\$ <u>145</u>	\$ <u>(52,654</u> )	\$ <u>(19,593</u> )	\$ <u>(1,577,918</u> )	\$ <u>1,473,050</u>

Name of Investment	Principal	Interest	Date of
	<u>Amount</u>	<u>Rate</u>	<u>Maturity</u>
Cashable GIC	\$ 3,093,613	1.35%	March 23, 2015
Cashable GIC	400,454	1.15%	January 14, 2016



#### **DECEMBER 31, 2014**

#### 25. STATEMENT OF RESERVES (cont'd)

#### **Council Resolutions regarding transfers to and from reserves:**

Moved by Counc. MacDonald and seconded by Deputy Mayor Grant resolved that \$1,400,000 be transferred from the General Capital Reserve Fund to the General Capital Fund to cover the costs of capital projects. CARRIED.

Moved by Counc. MacDonald and seconded by Counc. Lewis resolved that \$600,000 be transferred from the General Capital Reserve Fund (Gas Tax) to the General Capital Fund to cover costs of capital works projects. CARRIED.

Moved by Counc. MacDonald and seconded by Deputy Mayor Grant resolved that \$150,000 be transferred from the General Operating Reserve Fund to the General Operating Fund to cover costs for extra snow removal. CARRIED.

Moved by Counc. MacDonald and seconded by Counc. Alexander resolved that \$10,000 be transferred from the General Operating Fund to the capital reserve fund (Town Hall) for the year 2014. CARRIED.

Moved by Counc. MacDonald and seconded by Deputy Mayor Grant resolved that the sum of \$10,000 be transferred from the General Operating Fund to the General Capital Reserve Fund representing outside contributions (KVCC).CARRIED.

Moved by Counc. MacDonald and seconded by Counc. McGuire resolved that Gas Tax funding in the amount of \$800,908 for the year 2014, be transferred to the General Capital Reserve Fund (Gas Tax). CARRIED.

Moved by Counc. MacDonald and seconded by Counc. Alexander resolved that the sum of \$3,460.32 be transferred from the General Operating Fund to the Land for Public Purposes Reserve Fund for external contributions. CARRIED.

Moved by Counc. MacDonald and seconded by Counc. McGuire resolved that the sum of \$24,246.37 be transferred from the Land for Public Purposes Fund to the General Capital Fund to cover costs of land purchase. CARRIED.

Moved by Counc. MacDonald and seconded by Counc. Gallagher Jette resolved that the \$98,850 be transferred from Utility Operating Fund to the Utility Capital Reserve Fund for water and sewer connection fees. CARRIED.

Moved by Counc. MacDonald and seconded by Counc. Gallagher Jette resolved that \$230,000 be transferred from the General Capital Reserve Fund (Gas Tax) to the Utility Capital Fund to cover projects costs.

Moved by Counc. MacDonald and seconded by Counc. McGuire resolved that \$180,000 be transferred from the Utility Capital Reserve Fund to the Utility Capital Fund to cover project costs.

Moved by Counc. MacDonald and seconded by Counc. Lewis resolved that \$4,000 be transferred from the Utility Operating Fund to the Utility Capital Reserve Fund for Rothesay's contribution to the sewage outfall reserve.

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#### **DECEMBER 31, 2014**

#### 25. STATEMENT OF RESERVES (cont'd)

Moved by Counc. MacDonald and seconded by Counc. Alexander resolved that \$10,028 received from Quispamsis for sewage outfall be transferred to the Utility Capital Reserve Fund.

I hereby certify that the above are true and exact copies of resolutions adopted at a special meeting of Council on December 15, 2014.

Clerk, Rothesay		Date	
	DRAFT		

# ROTHESAY 2015Apr13OpenWeb\_194 OTES TO CON OLIDATED FINANCIAL STATEMENTS

#### **DECEMBER 31, 2014**

### 26. STATEMENT OF JOINTLY CONTROLLED ENTITIES OPERATIONS

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	<u>KV Fire</u>	<b>Police</b>	<u>Library</u>	2014 <u>Total</u>	2013 <u>Total</u>
ASSETS	\$ <u>1,668,238</u>	\$ <u>1,511,467</u> \$	2,316,582 \$	5,496,287	\$ <u>5,516,873</u>
LIABILITIES	\$ <u>1,003,428</u>	\$ <u>1,528,499</u> \$	26,663 \$	2,558,590	\$ <u>2,669,698</u>
ACCUMULATED SURPLUS (DEFICIT)	\$ <u>664,810</u>	\$ <u>(17,032</u> ) \$	<u>2,289,919</u> \$	2,937,697	\$ <u>2,847,175</u>
REVENUE	\$ 1,852,451	\$ 2,414,238 \$	98,364 \$	4,365,053	\$ 4,652,680
EXPENDITURES			169,567	4,275,944	4,296,453
	20,738	139,574	(71,203)	89,109	356,227
CHANGE IN PERCEN OWNERSHIP	<b>TAGE</b> 1,237	176		1,413	(189,015)
ANNUAL SURPLUS					
(DEFICIT)	\$ <u>21,975</u>	\$ <u>139,750</u> \$	(71,203) \$	90,522	\$ 167,212

The above noted entities are included in the consolidated financial statements. The above figures do not include the eliminating adjustments and represent Rothesay's proportionate share.



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# NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

#### **DECEMBER 31, 2014**

#### 27. OPERATING BUDGET TO PSA BUDGET

	Operating Budget <u>General</u>	Operating Budget <u>Water and Sewer</u>	Amortization <u>TCA</u>	Controlled Entities	<u>Transfers</u>	<u>Total</u>
REVENUE						
Property tax warrant	\$ 14,246,284	\$ -	\$ -	\$ -	\$ -	\$ 14,246,284
Unconditional transfers from other governments	209,567	-	-	-	-	209,567
Conditional transfers from Federal or Provincial governments	26,500	-	-	-	29,092	55,592
Services other governments	66,306	-	-	-	-	66,306
Other own source	123,040	-	-	-	-	123,040
Sale of services	311,200	-	-	-	-	311,200
Other transfers	775,000	-	-	-	(775,000)	-
Water and sewer user fees	-	2,750,044	-	-	(387,000)	2,363,044
Sundry income	5,000	34,000	-	163,697	-	202,697
Surplus of second previous year	152,103	(138,840)			(13,263)	
	15,915,000	2,645,204		163,697	(1,146,171)	17,577,730
EXPENDITURES						
General government services	2,020,500	-	34,000	-	(6,541)	2,047,959
Protective services	4,465,800	-	134,103	4,088,514	(4,409,787)	4,278,630
Transportation services	3,244,100	-	2,100,000	-	(670,160)	4,673,940
Environmental health services	715,000	-	-	-	-	715,000
Environmental development services	547,200	-	-	-	-	547,200
Recreation and cultural services	1,745,400	-	450,397	77,989	(24,513)	2,249,273
Fiscal services						
Long term debt repayments	676,000	424,204	-	-	(1,100,204)	-
Interest	216,000	256,824	-	-	(472,824)	-
Transfer from General Operating Fund to						
General Capital Reserve Fund	310,000	-	-	-	(310,000)	-
Transfer from General Operating Fund to						
General Capital Fund	1,975,000	-	-	-	(1,975,000)	-
Transfer from Water and Sewer Operating Fund to Water						
and Sewer Capital Reserve Fund	-	380,000	-	-	(380,000)	-
Transfer from Water and Sewer Operating Fund to Water						
and Sewer Operating Reserve Fund	-	154,436	-	-	(154,436)	-
Water and Sewer		1,429,740	735,000		256,824	2,421,564
	15,915,000	2,645,204	3,453,500	4,166,503	<u>(9,246,641</u> )	16,933,566
Surplus (deficit)	\$	\$	\$ <u>(3,453,500</u> )	\$ <u>(4,002,806</u> )	\$ 8,100,470	\$ 644,164



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# **DECEMBER 31, 2014**

#### 28. REVENUE AND EXPENDITURES SUPPORT

	<u>2014</u> Budget	<u>2014</u> Actual	<u>2013</u> Actual
REVENUE			
Sale of services			
Community Centre	\$ 18,000	\$ 28,598	\$ 19,526
Rental revenue	11,700	25,339	179,908
Recreational programs	281,500	279,779	310,217
	\$311,200	\$ <u>333,716</u>	\$ <u>509,651</u>
Other own source			
Permits and fines	\$ 113,000	\$ 158,248	\$ 181,317
Contributions by developers	-	-	305,921
Miscellaneous	10,040	50,407	43,087
	\$ 123,040	\$208,655	\$530,325
Conditional government transfers			
ACOA Grant	\$ -	\$ 83,213	\$ 116,436
Province of New Brunswick	-	365,103	-
Gas Tax revenue	29,092	830,000	470,000
Other government grants	26,500	58,031	56,161
	\$ 55,592	\$ <u>1,336,347</u>	\$ <u>642,597</u>
EXPENDITURE			
General government services			
Legislative			
Mayor	\$ 35,600	\$ 31,701	\$ 34,662
Councilors	104,000	96,902	95,736
Fundy Regional Service Commission Other	10,500	9,095 <u>6,368</u>	7,413
ould		0,500	10,200
Administrative	167,100	144,066	154,719
Administration	905,300	619,245	708,404
Office building	206,500	163,198	52,014
Solicitor	50,000	20,562	21,985
Supplies	-	30,363	39,969
Other	177,017	108,398	129,463
Financial management	1,338,817	941,766	951,835
External audit and PSAS conversion	31,000	38,547	43,223

# **ROTHESAY** 2015Apr13OpenWeb\_197 OLIDATED FINANCIAL STATEMENTS

# **DECEMBER 31, 2014**

#### 28. REVENUE AND EXPENDITURE SUPPORT (cont'd)

	2014 Budget	2014 Actual	2013 Actual
General government services (cont'd)			
Other			
Civic relations	4,750	3,125	2,772
Rothesay elementary playground	-	-	100,000
Community communications	9,000	5,085	5,041
Insurance	143,300	142,726	109,287
Property tax - land for public purposes	20,033	8,295	11,326
Grants to organizations	44,250	32,328	28,876
Cultural support	10,000	6,000	6,000
Cost of assessment	232,250	232,250	229,423
Interest	13,459	11,117	9,608
Loss on disposal of tangible capital assets Amortization		(1,321) <u>34,360</u>	6,476 <u>45,000</u>
	511,042	473,965	553,809
	\$ <u>2,047,959</u>	\$ <u>1,598,344</u>	\$ <u>1,703,586</u>
Protective services			
Fire	<b>*</b>		<b>•</b> • • • • • • • • • • • • • • • • • •
Administration	\$ 214,092	\$ 245,546	\$ 225,779
Firefighting force	1,380,430	1,381,223	1,364,781
Telecommunications	7,747	6,088 12,525	4,372
Insurance Provention and training	14,161	13,535	14,268
Prevention and training Facilities	14,411 98,678	12,967 94,044	13,010 82,736
Fleet	46,065	39,550	50,071
Operations	18,909	21,617	22,822
Water costs	10,883	10,883	10,294
Retirement allowance	16,035	17,197	22,618
Other	625	2,237	521
Gain on disposal of tangible capital assets	-	-	(4,874)
Amortization	73,170	103,465	95,379
	1,895,206	1,948,352	1,901,777
Crimestoppers	2,800	2,800	2,800
Police			
Crime Control	1,615,688	1,567,984	1,510,430
Vehicle Fleet	100,721	91,246	115,193
Property	66,902	101,449	100,073
Administration	328,439	296,655	299,478
Retirement allowance	29,945	26,991	30,831
Communications	124,783	125,668	120,618
Other	-	(9,919)	(4,728)
Loss on disposal of tangible capital assets	-	738	1,644
Amortization	60,933	60,932	67,168
	2,327,411	2,261,744	2,240,707



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#### **DECEMBER 31, 2014**

#### 28. REVENUE AND EXPENDITURE SUPPORT (cont'd)

	<u>2014</u> Budget	<u>2014</u> Actual	<u>2013</u> Actual
Protective services (cont'd) Other			
Animal control Interest Other	12,000 30,213 1,000	11,736 24,954 <u>5,238</u>	7,200 21,568 <u>4,883</u>
	53,213	41,928	33,651
	\$ <u>4,278,630</u>	\$ <u>4,254,824</u>	\$ <u>4,178,935</u>
Transportation services Common			
Wages and benefits Workshop, yard and equipment maintenance Engineering	\$ 893,000 573,600 <u>40,000</u> <u>1,506,600</u>	\$ 1,081,375 611,779 6,234 1,699,388	\$ 1,113,840 555,520 <u>5,920</u> <u>1,675,280</u>
Roads and Streets			
Roadway surfaces	105,000	73,192	72,113
Crosswalks and sidewalks	24,000	13,186	28,963
Culverts and drainage ditches	40,000	15,388	35,333
Storm sewers	50,000	29,924	49,091
Street cleaning	26,000	6,954	23,554
Snow and ice removal	390,000	489,690	479,317
Street lighting	142,000	141,886	137,863
Street signs	15,000	5,777	13,080
Traffic lane marking	30,000	17,936	14,782
Traffic signals and signs Railway crossing signals	33,000	39,604 20,970	12,814
Public transit - Comex Service	26,000 81,500	20,970 85,500	12,888 77,863
Interest	104,840	86,592	74,803
Loss on disposal of tangible capital assets	-	1,027,318	-
Amortization		2,105,924	2,112,075
	3,167,340	4,159,841	3,144,577
	\$ <u>4,673,940</u>	\$ <u>5,859,229</u>	\$ <u>4,819,857</u>
Environmental health services Solid waste disposal Solid waste compost Solid waste collection Clean up campaign	\$ 225,000 25,000 425,000 40,000	\$ 222,235 27,407 425,489 	\$ 212,214 26,299 414,417 
	\$ 715,000	\$ 710,520	\$ 686,719



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#### **DECEMBER 31, 2014**

#### 28. REVENUE AND EXPENDITURE SUPPORT (cont'd)

	<u>2014</u> Budget		<u>2014</u> Actual		2013 Actual
Environmental development services Environmental planning and zoning	\$ 457,500	\$	338,891	\$	326,068
Greater Saint John Economic Development Agency, Inc. Tourism	 86,500 <u>3,200</u>		84,348 <u>3,103</u>	_	85,812 <u>3,103</u>
	\$ 547,200	\$	426,342	\$	414,983
Recreation and cultural services					
Administration	\$ 237,500	\$	260,842	\$	341,562
Beaches	53,400		47,133		51,872
Rothesay Arena	262,500		199,552		259,560
Memorial Centre	57,500		53,115		53,080
Summer programs	167,300		202,124		197,242
Parks and gardens	494,700		471,746		501,886
Regional Facilities Commission	310,000		309,324		277,779
Kennebecasis Public Library Inc	77,989		96,224		62,480
Special events	32,500		28,515		31,528
Living museum	4,000		1,543		2,945
Apartment buildings	34,000		46,946		108,238
Loss on disposal of capital assets Interest	- 67,487		(5,806)		64,555 48 177
Amortization	450,397		55,740 <u>448,257</u>		48,177 <u>330,512</u>
Amortization				_	
	\$ 2,249,273	\$_	<u>2,215,255</u>	\$	2,331,416
Water and sewer services					
Water System					
Administration	\$ 264,380	\$	247,194	\$	228,855
Purification maintenance and treatment	233,800		232,276		137,333
Source of supply - purchase of water	-		1,365		1,629
Transmission and distribution	100,900		103,064		114,168
Power and pumping	48,400		37,506		40,613
Billing and collecting	 3,000		1,323		964
Sewer System	 650,480		622,728	_	523,562
Administration	586,860		603,983		544,285
Sewer collection system	82,800		100,825		54,403
Sewer lift stations	34,400		27,669		17,216
Treatment and disposal	75,200		76,348		79,101
Loss on disposal of tangible capital asset	 -		8,754		-
	 779,260		817,579		695,005

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# NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

#### **DECEMBER 31, 2014**

#### 28. REVENUE AND EXPENDITURE SUPPORT (cont'd)

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Interest Amortization	256,824 	256,463 <u>735,544</u> <u>992,007</u>	258,390 <u>671,029</u> <u>929,419</u>
DRAFT	\$ <u>2,421,564</u>	\$ <u>2,432,314</u>	\$ <u>2,147,986</u>

Annual Report

# Rothesay 2014

# Foreword

This report is designed to provide a description of some of the more significant activities of the Town during 2014 and to describe progress toward achievement of a series of Priorities the Rothesay Mayor and Council established in the first year of their 2012 to 2016 term. These Priorities are intended to provide touchstones as Council sets policy and determines major resource commitments. The Priorities also provide guidance to Town Staff as they go about providing services to residents and preparing advice to Council. The Priorities were arrived at through a process of idea exchange among Council and senior staff led by a professional facilitator. We believe the results enable the leadership needed as the Town grows and prospers.

The 2014 audited Financial Report is appended to this report.





150 Years Proud 1860-2010

13 April, 2015

Mayor Bishop & Council The town of Rothesay



70 Hampton Road Rothesay, NB Canada E2E 5L5

T: 506-848-6600 F:506-848-6677

Rothesay@rothesay.ca www.rothesay.ca

Dear Mayor Bishop:

Re:

2014 Annual Report

It is my pleasure to present the Annual Report of the business of the Town prepared at the request of Council. Attached to this report are the audited financial statements which show that the Town has operated with a small surplus on the general fund side while deficiencies identified in the water and sewer systems during capital projects has added unbudgeted costs properly attributable to the utilities fund.

The year was a challenging one in respect to revenues as the unconditional grant was reduced again and the tax base increased very slightly. This is meant that the town has applied reserve funds to maintain its capital programs. These funds should be replenished as revenue increases.

There have been a number of milestones toward the priorities that Council has set for its term and some of these are listed on the following pages. Town staff have worked diligently to follow the direction Council has provided and together I believe real progress is being made.

Staff is appreciative of Council support throughout the year and look forward to continued success in 2015.

rulv. vie, MCIP, RPP lanager



Explore our past / Explorez notre passé Discover your future / Découvrez votre avenir

# **Council Priorities**

### The Term Priorities adopted by Council are:

#### 1. Community of Choice

- Continue our ongoing commitment and investment in public safety, transportation, and sustainable infrastructure
- Maintain a stable tax rate, with increases only for major projects
- Conduct an annual citizen survey with year over year improvement

#### 2. Sustainable Infrastructure

- Continue to implement the Recreation and Active Transportation plans, including a three year sidewalk improvement plan and a trail concept plan
- Strive to complete current major projects by end of term, including the Oakville Acres drainage plan, Rothesay Common Upgrade, and a signature Recreation Facility
- Encourage high-quality development by setting up, implementing, and communicating design guidelines for key areas
- Conduct ongoing planning for longer term projects
- 3. Organizational Effectiveness and Communication
  - Actively attract, retain, and develop our internal resources, with a focus on accountability and performance management
  - Publish an Annual Report to our residents and partners each spring outlining our progress to date on these priorities

# Progress

In 2014 there was noticeable progress toward the achievement of Council's priorities for its term in office.

1. Community of Choice

The Town continues to invest in sustainable infrastructure such as the replacement of older water and sewer lines, the addition of sidewalks and the installation of additional crosswalks.

The tax rate in 2014 remained the same as the previous 3 years.

To date staff has not been able to identify a cost effective survey tool to gauge citizen satisfaction with the services being provided.

2. Sustainable Infrastructure

This year saw the addition of bike lanes on Gondola Point and Hampton roads and the addition of a sidewalk on Green Road and a replacement sidewalk on Strong Court; a new five -year sidewalk plan is contemplated for 2015 and a concept plan for trails in the Town watersheds was underway.

As the year came to an end, a tender had been advertised for the Rothesay Common Upgrade, a tender for the Oakville Acres detention pond was in its final stages of preparation and the Town awaited confirmation of provincial assistance to replace the arena.

Although 2014 was a relatively quiet year for development, a guideline for interpretation of the Zoning Bylaw was developed and staff worked with a number of developers to enhance the quality of their proposed projects.

In 2014 longer-term planning was focused on a concept for the development of Millennium Drive lands and a new wastewater transmission and treatment system.

3. Organizational Effectiveness and Communication

Late in the year the Town added a senior geographic information systems technician to assist in the implementation of a work order system and increased access to information by the public.



## Governance

The Rothesay Council includes:

- Mayor, William J. 'Bill' Bishop
- Deputy Mayor, Dr. Nancy Grant

### And Councillors:

•

- Dr. Matthew Alexander •
- Blair MacDonald
- Pat Gallagher Jette

Peter Lewis

**Bill McGuire** Miriam Wells •

During 2014 Rothesay Council met 15 times and 5 public hearings were held. Five Bylaws were passed or amended. There were 10 delegations and 36 grants with a total value of \$45,000 were awarded to organizations and individuals.

•

The Council Chambers were equipped with a sound system in 2013 and it became fully operational in 2014 to assist members of the public attending meetings to follow the flow of business.

Council has also adopted a communication plan to help residents stay abreast of Town initiatives and services. This plan resulted in a revamped newsletter, a new website and regular social media messaging on Facebook and Twitter.

Council has established committees that include community volunteers on the topics of public works and infrastructure, recreation and utilities to advise on capital spending and operations, as well as heritage preservation and planning boards to guide development. There is also an ad hoc committee on rail safety. Council has also established internal committees to advise on emergency preparedness, finance and personnel matters.

Mary Jane Banks is the Rothesay Town Clerk.

# Region

Rothesay is involved with three organizations operating at the regional level. These include the Fundy Regional Service Commission, the Greater Saint John Regional Facilities Commission and Enterprise SJ.

The **Fundy Regional Service Commission** was one of 12 such commissions established by the provincial government in 2013. It is composed of the mayors of the City of Saint John and the towns of Grand Bay/Westfield, Quispamsis and Rothesay as well as four representatives from the unincorporated local service districts in the vicinity. The primary operational activity is the management of the Crane Mountain landfill site and the associated recycling services. The Commission's mandate includes seeking cooperation from the municipalities and local communities on a variety of functional areas. The Rothesay share of the administrative cost of the Commission was \$9,100 in 2014.

The Executive Director of the Commission is Jack Keir.

The **Greater Saint John Regional Facilities Commission** was established by legislation in 1997. The legislation requires the three Towns to contribute to the operating deficits of five facilities in the City of Saint John. These include the Imperial Theatre, Harbour Station, Saint John Trade and Convention Centre, Canada Games Aquatics Centre and the Saint John Arts Centre. The total Rothesay 2014 contribution to the deficits was \$309,325.

**Enterprise SJ** is a regional economic development organization set up to benefit the greater Saint John region. Its directors are chosen from the business community with the mayors as ex officio members. The Rothesay contribution to the operation of the organization was \$86,500, about 4% of the total budget in 2014.

Steve Carson is the Executive Director of Enterprise SJ.

# **Planning & Development**

Although Rothesay did not experience as much development in 2014 as in some previous years, 263 building permits valued at over \$10M were issued; this was a decline in value of 23% from 2013. There were 24 housing starts and 6 houses demolished. Since 1998 the Town has averaged 40 housing starts per year.

The staff responsible for planning and development administers ten different bylaws on behalf of the Town. Staff also provides support to the Planning Advisory Committee (PAC) and the Heritage Preservation Review Board. The PAC met 10 times in 2014 and dealt with 16 applications of various types. One development decision was appealed to the Provincial Assessment and Planning Appeal Board. The Review Board held 4 meetings and dealt with 6 applications for changes to buildings in the Heritage Preservation area as well as a demolition permit. Staff also responded to 36 infractions under various other bylaws.

When it is impractical or undesirable for the Town to accept a piece of land for public purposes when land is subdivided, cash in lieu is taken instead. The balance in the land for public purposes account was \$88,031 at year end. One parcel of land was acquired with funds from this account at a cost of \$24,246.

The Town has a robust geographic information system that records and displays data used for a wide range of functions within Town operations including development control, planning, engineering and accounting. New aerial photos were flown in 2014 in cooperation with other municipalities in the region. Snow plows and garbage trucks are tracked and available for the public to view on the Rothesay.ca website.

Brian White is the Director of Planning and Development Services and the Development Officer.



## **Public Works & Infrastructure**

The Town provides a wide range of public services including snow clearance, pothole repairs, street sweeping, traffic light maintenance, sidewalk cleaning and line painting. In 2014 Town crews applied 10,330 tonne of sand and 516 tonne of salt during winter road maintenance. Approximately 477 tonne of hot asphalt was used for pothole repair. Cleanup following the 2013 winter ice storm and Post-Tropical Storm Arthur were unplanned tasks requiring significant resources.

Garbage and compost collection is provided through a private contractor. The garbage and compost collected both increased slightly from 2013 figures at 2,197 and 996 tonne respectively. The Town contract provides pick up from single family residences only. Spring and Fall cleanups are also provided.

Town taxes also pay for contracted services such as streetlights and railway crossing maintenance.

The Town maintains a storm drainage system including the repair and replacement of driveway culverts throughout the municipality.

The Town had a busy construction season in 2014 with several projects completed as the winter weather set in. Most noticeable among those was a major redesign of Hampton Road in the business area. This project was completed at a cost of \$1.25M including moving the sidewalk, installation of traffic islands and signage and repaving the street surface from the Quispamsis boundary to Highland Avenue. Other projects included a rebuild and addition of curb and sidewalk on Green Road (\$1.3M), a rebuild of Maiden Lane (\$610,000) and year 2 of a three year resurfacing project on French Village Road (\$370,000). Ten roads were resurfaced with asphalt pavement and four with a microsurfacing treatment to replace chip seal.



# Water & Wastewater Utilities

The Rothesay utilities provide water service to the equivalent of 2150 customers through a state-of-the-art microfiltration plant beside Carpenter Pond. In 2014 this plant treated 554,343 m<sup>3</sup> of water sourced from an array of 8 wells, a 3.8% increase over 2013. Almost 17,000 litres of chlorine was used to treat the water and about 1800 kg of sludge and manganese were removed at the plant. Cleaning of the wells in 2013-14 resulted in improved raw water quality and reduced use of chemicals in the processes. The system includes two modern reservoirs located on the south side of the Mackay Highway.

A new chlorine contact chamber was added during the year and improvements to the plant continued into the first quarter of 2015. Water lines were replaced on Maiden Lane and added on Strong Court.

The water system is maintained by a corps of certificated operators who also provide the testing and monitoring required of a modern water treatment system.

The waste water system collects and treats wastewater from properties on the north side of the Mackay Highway. There are 5 pumping stations and three treatment lagoons. The annual flow through the lagoons to the river is 3,425,050m<sup>3</sup>. During the year initial steps were taken to consolidate the systems at the existing Hendersons Cove lagoon. The nominal budget for this project is \$24M, what would be the most expensive project in the history of the Town. Properties south of the Highway are served by their own on-site systems.

Sewer lines were renewed on Maiden Lane, Green Road and Alexander Avenue in 2014.

Brett McLean is the Director of Operations responsible for the Utilities and Works Departments.

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# Parks

Rothesay maintains a network of parks and green spaces with major highlights such as the parks fronting the Kennebecasis River at East Riverside and the Steele-Kennedy Nature Park and smaller gems such as Dobbin Park and 150 Anniversary Park. Other initiatives included a fully subscribed community garden at Scribner Field and new landscaping and seating areas as part of the Hampton Road Revitalization. Three projects of note were:

- **Renforth Park Revitalization** 2014 saw the renovation of the 20+ year old Renforth Rotary Park. Thanks to a contribution from the Atlantic Canada Opportunities Agency (ACOA), this beautiful park was revitalized so that families can enjoy it for many years to come. Work included a new boardwalk, retaining wall, landscaping and making the barrier free playground fully accessible. Cost of the completed project was \$420,000 including an ACOA grant of \$200,000.
- Rothesay Greenhouse 2014 was the first year for Rothesay to operate its own greenhouse. The new facility allows the Town staff to diversify plant material and expand planting options throughout the municipality.
- Rothesay Common Implementation of plans for improvements to the Common were underway with a tender call issued in November. The project includes an artificial ice plant, accessible playground, new pathways, improved drainage, additional landscaping and a replacement for the skate house constructed in 1967. The project received the approval of the Heritage Preservation Review Board in the Fall of 2013 after a careful review of the overall project and in particular the architectural features of the new building. In early 2014 Town representatives appeared before the Private Member's Bill Committee of the New Brunswick Legislature. This was necessary to have the covenant on the lands modified to allow for the building. Following a full hearing the Legislature approved the Bill and the changes to the covenant.



# Recreation

During 2014 progress was made on replacement of the Rothesay Arena. The building, constructed in 1972, is in need of substantial repairs and Council has decided to replace the existing facility with a modern recreation complex. This is to include a new building and ice surface followed by renovating the existing rink for use as a field house. Architectural designs were prepared and grants requested from the Province and the Federal Government. The latter has approved the use of Gas Tax funds while the Town continues to wait for the Provincial Government.

The Town maintains many outdoor recreation facilities including three ball fields, two synthetic turf surfaces at the Arthur Miller Fields and two irrigated soccer pitches. The 'Hillside Trail' and parking lot was a popular addition to the walking opportunities while bike lanes on Hampton Road added to the implementation of the Town's Active Transportation Plan.

- Wells Recreation Park Improvements A generous contribution from the Provincial Government saw work begin on a new ball field, dog park and multi-purpose trail. This project will be completed in 2015. Estimated cost: \$1.4M.
- McGuire Centre The centre underwent a major facelift in 2014. New siding, windows and an upgraded interior have made the building more aesthetically pleasing to regular users and those looking to host events. A generator was added to provide a gathering place for citizens during extended power outages. Further improvements to the grounds are included in the 2015 budget. Cost for work to date = \$200,000
- **Renforth Tennis Courts** -The Renforth Tennis Courts were refurbished in 2014. A plexi-pave court system was installed as well as new fencing. This new surface makes the courts better for play with a more consistent ball bounce and easier movement on the court. Cost = \$40,000

Charles Jensen is the Director of Recreation and Parks.

# Library

Rothesay provides public library services to residents through a partnership with the provincial government's New Brunswick Public Library Service and the town of Quispamsis. Under this arrangement the Library Service provides staff, organizational structure and the majority of the collection and the Towns provide the physical space.

Completed late in 2013 a new library replaced the original building constructed in 1982. The library, at 1 Landing Court in Quispamsis, is a split-level building of 1,800 m<sup>2</sup> built at a total project cost of just under \$6M. Rothesay's share of the capital cost was \$2.6M. The Rothesay share of the operating cost of the building was \$72,000. More information on the Kennebecasis Public Library can be found on the following Facebook site.

#### https://www.facebook.com/kennebpl

The Library Director is Tiffany Bartlett.

# Living Museum

The Rothesay Living Museum is a partnership with the Rothesay High School designed to protect and maintain memorabilia and artifacts from the five founding communities of the Town. It is operated by a volunteer committee that has collected stories of a number of prominent local people in written and audio forms. It has also sponsored the publication of a book and several special events. The past year was a relatively quiet one for the Living Museum but it remains a key channel for maintaining the Town history and an opportunity for the youth in the community to gain an appreciation for how we came to be.

http://www.rothesaylivingmuseum.com/



# **Protective Services**

Rothesay provides police and fire services through agreement with the adjoining town of Quispamsis. The Towns also cooperate on emergency preparedness.

The Kennebecasis Regional Police Force (KRPF) currently has an approved strength of 39 officers and also employs civilian staff. Rothesay's share of the annual budget for policing was \$2.15M in 2014. Emergency (911) calls in Rothesay are answered by the City of Saint John Public Safety Answering Point (PSAP) under an agreement with the KRPF. Oversight of the KRPF is carried out by a Board of Commissioners appointed by the two Towns and one Commissioner appointed by the Provincial Minister of Public Safety. More information regarding the nature and operations of the Regional Police Force can be found on its website: <u>http://www.kennebecasisregionalpolice.com/</u>

Stephen McIntyre is the Police Chief.

The Kennebecasis Valley Fire Department (KVFD) provides fire suppression and some fire prevention and education services throughout the two Towns and a portion of the surrounding Local Service District. The Department also responds to a significant number of medical emergencies in cooperation with Ambulance New Brunswick. During 2014 there were 510 calls for service in Rothesay including 16 related to structure fires and 264 medical response calls. The Department operates two fire stations with the main station located on Campbell Drive in Rothesay. The KVFD is governed by a Board with equal representation from each Council and volunteer appointments from each Town. In 2014 Rothesay paid 40.8% of the Department are available on its website:

http://www.kvfire.ca/wordpress/

The Fire Chief is Bill Ireland.



# Administration

The Town is served by a modern workforce with an integrated computer network and many mobile staff equipped with handheld computer devices to provide service in the field. The Town has implemented a customer service request system to track the nature of requests from property owners and the time required to respond. There were 752 service requests recorded in the system since its inception in April 2014.

Town records are maintained in a computerized database with searching capacity in accordance with the guidelines of the Municipal Records Authority. There were four requests for information under the Right to Information and Protection of Privacy Act, one of which required 69 hours to process.

The Town published two editions of the newsletter *RInsider* in 2014. This is a hard copy publication listing seasonal activities, contact information and other items of interest and is mailed to every household in the Town.

The Town maintains a social media presence with 479 Facebook 'likes' and 1538 followers on Twitter. Households are also encouraged to subscribe to the Sentinel system for notification in emergencies.

The Town has a website at **www.Rothesay.ca** where regular notices are posted and up-to-date information on Town projects, policies and other business is maintained. A calendar on the website and an electronic bulletin board at the west end of town promote not-for-profit events.

The Town office is open Monday through Friday from 8:00 am to 4:30 pm, civic holidays excepted. The main telephone line(848-6600) is answered 7/24 for service requests and urgent matters.

Mary Jane Banks is the Director of Administrative Services.



# Finance

The Town finished the 2014 fiscal year with a general fund surplus of \$285,000 and a deficit in the utility account of \$163,600. These will be carried forward and brought into budgets in 2016. During the year the Town borrowed \$3.98M and retired \$1.1M of debt. The Town's current debt load is approximately \$1,100 per capita and debt service costs are 5.2% of the annual budget. The provincial limit for debt service is 20% of a municipality's annual expenditures on its general fund. The borrowing limits for utilities are somewhat larger and the Town is currently well within provincial guidelines.

The total tax base of the municipality for the purposes of setting the tax rate was \$1.2B. The tax rate for 2014 was \$1.19 per hundred dollars of assessment. Assessments are carried out by Service New Brunswick on behalf of all municipalities in the province at a cost of two cents per hundred to the property owner and an equal amount paid by the Town. Nine percent of the tax base is made up of non-residential properties which are taxed at a rate of \$1.785 + the \$2.02 Provincial rate.

Utility rates were increased in 2014. Water cost was \$1.00/m<sup>3</sup> plus a fixed cost. The annual sewer charge for a single family house was \$320. Business and multi-family buildings pay by their size.

The total operating expenditures and debt service costs of the Town were \$19.4M. Rothesay paid \$141,600 in Provincial property tax in 2014 as well as HST to the Province of \$375,000. The Province transferred \$209,568, representing 16¢ of the \$2.45 tax rate paid by non-residential property and a small grant to the Town (\$17.54/capita). Other municipalities of similar size received \$170 per person on average.

The Treasurer is Douglas MacDonald.

 $_{\text{Page}}14$ 

*The Town's 2014 financial statements have been audited by Teed, Saunders, Doyle and follow.* 







ТО	:	John Jarvie
FROM	:	Doug MacDonald
DATE	:	April 9, 2015
RE	:	MCBB Application

The 2015 Utility Capital Plan includes a project for the expansion of the water system along Gondola Point Road.

The project consists generally of the installation of 800 metres of new 200 mm watermain on Gondola Point Road (Civic 180 to civic 288) including all valves, hydrants, bends and appurtenances. The newly installed watermain will function primarily as a transmission main to connect the extremities of the east and west Rothesay water systems which now (dead) end at civic # 180 and Civic # 288 respectively. These dead ends require periodic flushing to maintain water quality and do not allow for operational flexibility if the upstream system incurs pressure loss. Installing the new transmission main will eliminate wasting water through flushing and allow the system to be fed bidirectionally up the nearest valve of any failure or interruption causing pressure loss in the system. The transmission line will have the required capacity to feed individual services along Gondola Point Road between Civic # 180 and Civic #288 should property owners express an interest in connecting to the municipal system.

The expansion will result in the property owners between the civic addresses the option of connecting to Town water and/or the imposition of a fixed water charge of \$47.70 per quarter should they choose not to connect to the system.

As part of the application process we must submit our capital plan and financial projections for the next five years indicating the effect on utility expenditures, debt levels, utility rates, etc. assuming all items in the capital plan proceed. We must demonstrate our capacity to fund the projects as planned.

I have attached the capital plan summary (including the summary of funding sources) – see Item A -as well as the "Debt Profile and Budget Projections" - see Item B - that will be submitted in support of the debt application.

The capital plan includes significant sewer system upgrades in multiple phases. These phases are dependent upon receipt of financial support from other levels of Government. While these projects are only expected to proceed when, or if, that support is confirmed, for projection purposes we must include the projects are currently envisioned.

The budget projections assume a 4% growth in operating expenditures and a loan interest rate of 5%. Should the assumptions be incorrect there would be a material impact on the projections and on our ability to fund all the capital plans.

The Finance Committee did not have sufficient numbers to hold an official meeting however the application has been discussed with those available. I recommend the following motion to Council to be considered at its next meeting April 13, 2015.

-2-

### **RESOLUTION FOR APPLICATION TO MCBB**

Be it resolved that the Municipality of ROTHESAY submit to the Municipal Capital Borrowing Board an application for authorization to borrow money in an amount not to exceed \$350,000 for the following:

Purpose	Term	Amount
NAME OF FUND: Utility Water system expansion	10 YRS	\$350,000
I concur with recommend		
NQUE	UNCTA · M	UN

# Town of Rothesay Three Year Utilities Capital Plan Detail

## A

UTILITY CAPITAL PLAN - 2015	Revised	Capital		Gas	Tax/		
	2015	Reserves	Grants	Infr	astructure	Operating	Borrow
WATER CAPITAL PLAN - 2015							
Gondola Point Road	\$ 310,000	\$ -		\$	-	\$ -	\$ 310,000
Replace Membranes in Water Filtration Tanks	210,000	-				210,000	-
Water plant carry forward	500,000	500,000					-
Almon Lane	-	-				-	-
McGuire Centre extension	110,000	-				110,000	
Supply development	 250,000	70,000	 			180,000	 -
	\$ 1,380,000	\$ 570,000	\$ -	\$	-	\$ 500,000	\$ 310,000
SEWER CAPITAL PLAN - 2015			 				
Almon lane	\$ -	-			-	-	\$ -
WWTF Phase 1	7,500,000	800,000	5,000,000		200,000	-	1,500,000
	 -						-
	\$ 7,500,000	\$ 800,000	\$ 5,000,000	\$	200,000	\$ 1 <b>2</b> 1	\$ 1,500,000
TOTAL CAPITAL 2015	\$ 8,880,000	\$ 1,370,000	\$ 5,000,000	\$	200,000	\$ 500,000	\$ 1,810,000

Based upon current interest rates the cost of new debt above amortized over 30 years is approximately \$140,000 per year 2015 capital plan utilizes approximately 70% of available reserves

UTILITY CAPITAL PLAN - 2016		Capital		Gas Ta	•			
WATER CAPITAL PLAN - 2016	 2016	 Reserves	 Grants	Infrast	ructure	(	Operating	Borrow
WATER CAPITAL PLAN - 2016								
Water System Improvements	\$ 400,000					\$	400,000	
	\$ 400,000	\$ 	\$ -	\$	-	\$	400,000	\$
SEWER CAPITAL PLAN - 2016								
WWTF Phase 2	\$ 8,000,000	\$ 200,000	\$ 5,300,000	\$	-	\$	-	\$ 2,500,000
Sewer system improvements	 100,000						100,000	 
	\$ 8,100,000	\$ 200,000	\$ 5,300,000	\$	-	\$	100,000	\$ 2,500,000
TOTAL CAPITAL 2016	\$ 8,500,000	\$ 200,000	\$ 5,300,000	\$	-	\$	500,000	\$ 2,500,000
UTILITY CAPITAL PLAN - 2017		Capital		Gas Ta				
	 2017	 Reserves	 Grants	Infrast	ructure		Operating	 Borrow
WATER CAPITAL PLAN - 2017								
Water System Improvements	\$ 400,000					\$	400,000	
	\$ 400,000	\$ -	\$	\$	-	\$	400,000	\$ ()
SEWER CAPITAL PLAN - 2017 WWTF Phase 2	\$ 8,000,000	\$ 200,000	\$ 5,300,000	\$	-	\$	-	\$ 2,500,000
Sewer system improvements	100,000				-		100,000	-
	\$ 8,100,000	\$ 200,000	\$ 5,300,000	\$	-	\$	100,000	\$ 2,500,000
TOTAL CAPITAL 2017	\$ 8,500,000	\$ 200,000	\$ 5,300,000	\$	-	\$	500,000	\$ 2,500,000

ROTHESAY
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## 2015Apr13OpenWeb\_220 UTILITY FUND: DEBT PROFILE AND BUDGET PROJECTIONS

Prepared By	DAM	A	ssumption -	capital per exis	sting budget			F	Projections		
				o	perating & Mai	ntenance exp			4.00%		
					Actual	Budget		PROJEC	TION		
					2013	2014	2015	2016	2017	2018	2019
USER CHARGE R	ATE				\$477	\$518	\$545	\$566	\$601	\$652	\$671
% INCR/ PREV YR						9%	5%	4%	6%	8%	3%
NUMBER OF EQUI	V USERS -			-	4,338	4,338	4,338	4,338	4,338	4,338	4,338
REVENUE											
USER CHARGE RE					\$2,106	\$2,243	\$2,364	\$2,496	\$2,649	\$2,870	\$2,952
WATER COST TR/					250	350	350	355	360	365	370
OTHER TRANSFEI	RS				61	61	65	65	65	65	65
CONNECTION & S	ERVICE CHARGE	ES			105	93	95	-	-	-	-
INTEREST & OTHE	ER REVENUES				52	37	35	35	35	35	35
SURPLUS OF PRE	VIOUS YEARS				2	-	-				
TOTAL REVENUE					2,576	2,784	2,909	2,951	3,109	3,335	3,422
				a							
EXPENDITURE											
DEBT COST					\$703	\$682	\$686	\$731	\$829	\$992	\$1,013
<b>OPERATING &amp; MA</b>	INTENANCE				1,218	1,429	1,461	1,519	1,580	1,643	1,709
CAPITAL FROM BU					625	380	500	500	500	500	500
RESERVES	bball				104	154	188	200	200	200	200
OTHER: DISCOUN	2201 21				104	134	100	200	200	200	200
DEFICIT OF PREV						139	74				
TOTAL EXPENDIT					2,650	2,784	2,909	2.951	3,109	3,335	3,422
SURPLUS / (DEFIC					(\$74)	(\$0)	\$0	\$0	\$0	\$0	\$0
SORFEOS / IDENC	511 <u>7</u>				(4/4)	(40)	ψυ	40	ψυ	φ0	40
DEBT COST PROJ	IECTION										
PRESENT DEBT S					703	682	686	686	686	686	520
INTERIM FINANCI		ARGES			0	10	0	0	0	0	0
					_		-	-	-	-	
	YEAR	RATE	<u>TERM</u>	<u>AMT</u>							
REFINANCING											
MFC AY18	2018	5.00%	10	\$185							24
PLANNED BORRO	OWING										
5yr Capital Plan	2015	5.00%	10	\$350				45	45	45	45
5yr Capital Plan	2016	5.00%	30	\$1,500				.0	98	98	98
5yr Capital Plan	2017	5.00%	30	\$2,500					55	163	163
5yr Capital Plan	2017	5.00%	30	\$2,500						100	163
-,				+=,= 30							
TOTAL DEBT SER	VICE COST				703	692	686	731	829	992	1,013
CHANGE OVER P						-1.6%	-0.9%	6.6%	13.3%	19.6%	2.2%
					00 500/						
DEBT SERVICE C					26.53%	24.86%	23.58%	24.78%	26.66%	29.73%	29.60%
PROPORTION OF	USER FEES TO	SERVICE DEE			\$126	\$129	\$129	\$140	\$160	\$194	\$199



70 Hampton Road Rothesay, NB E2E 5L5 Canada

> Rothesay Council April 13, 2015

TO:	Mayor Bishop and Members of Rothesay Council
SUBMITTED BY:	John Jarvie, Town Manager
DATE:	April 7, 2015

Heated Storage Construction- Master Drive

#### **RECOMMENDATION**

It is recommended that Rothesay Mayor and Council:

Authorize staff to proceed with the construction of additional heated storage at the Master Drive Works location with the construction budget to come from Reserves in an amount not to exceed \$100,000.

#### **ORIGIN**

**SUBJECT:** 

The 2015 General Fund Capital Budget included an item for Phase I of the construction of additional heated storage at Master Drive.

#### BACKGROUND

As the Town's inventory of equipment has grown to meet the needs of the community the ability to properly store the equipment has not. Storage space is at a premium at the Master Drive location. The current practice of sharing space between the Parks/Rec and Works departments during certain times of the year is causing confusion, is leading to equipment that should be protected from the elements being stored outside and is also leading to increased travel times to retrieve equipment from a storage location in the City that is owned by the Town.

#### **DISCUSSION**

The additional heated storage will function mainly as a location for Trackless sidewalk plows, one ton plow trucks and tractors; all of which have hydraulic components that are much more efficient and readily available if they are kept warm. There will also be space in the storage facility to store small equipment such as saws, blowers, mowers and a dedicated space for the Town's extensive inventory of street and construction signage. The planned building will be insulated and include electrically powered hot water infloor heat; the most efficient method of warming rolling stock equipment.

The building will be fairly simple in its design; it will be attached on one side to an existing building used to store salt and sand, will be clad with siding material similar to that of the exiting building, will include 6 overhead bay doors and have an asphalt shingled roofing. There will no interconnectivity between the new storage space and the existing building it is being attached to. Staff is of the opinion that professional design services or the engagement of a general contractor are not required. Typical sections and a building layout will be drafted by the Town's Engineer and issued to the various contracting disciplines for quotations. All Necessary Permits will be obtained through the Town's Development Services office.

#### FINANCIAL IMPLICATIONS

Funding for the overall project was included in the 2014 Capital Budget. The early onset of cold weather and the inability of staff to procure quotations from the contracting community lead to the deferral of the project to 2015. During the budget process it was determined that an additional \$50,000 over and above the 2014 Capital allocation, would be required to successfully complete this project. The additional \$50,000 required was included as new funding in the 2015 budget, however the remaining 2014 funds were not carried forward as part of the 2015 budget, rather they were put into Reserves at the end of 2014. The result was a project that appears to be underfunded in the 2015 budget.

Council, at their meeting of March 9, 2015, approved a project to complete the concrete foundation and floor finishing work for the storage facility to be funded from the 2015 budget amount of \$50,000. Although the specific costs are not quantified at this point in time, staff is recommending that Council authorize the withdrawal of funds from Reserves to complete the remaining construction in an amount not to exceed \$ 100,000. Staff will solicit quotes from each construction discipline and complete the project within this budget, if Council authorizes such an expenditure, and report back on the final costs once construction has been completed.

	R
Report Prepared by:	Brett McLean, Director of Operations
	Shaped a
Report Reviewed by:	Doug MacDonald, Treasurer

A copy of this report can be obtained by contacting the Rothesay Town Clerk, 70 Hampton Road, Rothesay, NB E2E 5L5 (506-848-6664).



70 Hampton Road Rothesay, NB E2E 5L5 Canada

> Rothesay Council April 13, 2015

TO:	Mayor Bishop and Members of Rothesay Council
SUBMITTED BY:	John Jarvie, Town Manager
DATE:	April 7, 2015

SUBJECT: T-2015-001A: Four Wheel Drive Backhoe

#### **RECOMMENDATION**

It is recommended that Rothesay Mayor and Council:

- 1) Reject the (sole) non-compliant bid for Tender T-2015-001A: Four Wheel Drive Backhoe, which was not accompanied by a bid security deposit; and
- 2) Return the non-compliant bid for Tender T-2015-001A: Four Wheel Drive Backhoe, which was not accompanied by a bid security deposit, to the submitting bidder without further consideration.

#### **ORIGIN**

The 2015 General Fund Capital Budget included funding for the purchase of a new Four Wheel Drive Backhoe to replace one of the Town's existing backhoes which is a 2002 model.

#### BACKGROUND

A tender call for the supply of a new and never used Four Wheel Drive Backhoe was issued through the New Brunswick Opportunities Network (NBON) on March 20, 2015 with a closing

date of April 7, 2015. One addendum to the specifications was posted to the NBON system during the tender period.

#### TENDER RESULTS

Tenders closed on April 7, 2015 with only one company submitting a bid. The Tender Advertisement on NBON specified the requirement for a 10% bid security deposit to be submitted with all bids; this is a standard requirement for all Rothesay equipment tenders. The sole bidder did not submit a bid security deposit and their bid is therefore non-compliant.

Report Prepared by: Brett McLean, Director of Operations

Report Reviewed by: Doug MacDonald, Treasurer

A copy of this report can be obtained by contacting the Rothesay Town Clerk, 70 Hampton Road, Rothesay, NB E2E 5L5 (506-848-6664).



70 Hampton Road Rothesay, NB E2E 5L5 Canada

> Rothesay Council April 13, 2015

TO:	Mayor Bishop and Members of Rothesay Council
SUBMITTED BY:	John Jarvie Town Manager
DATE:	April 7, 2015
SUBJECT:	T-2015-001C: Compact Track Loader

#### **RECOMMENDATION**

It is recommended that Rothesay Mayor and Council:

1) Accept the bid from Green Diamond Equipment for Tender T-2015-001C: Compact Tracked Loader in the amount of \$77,287.08 including HST, and further that the Director of Operations be authorized to issue a Purchase Order in that regard.

#### <u>ORIGIN</u>

The 2015 General Fund Capital Budget included funding for the purchase of a flail mower to clean brush and long grass from road Rights of Way and trails.

#### BACKGROUND

During preparations for the 2015 Budget, staff determined the need for a piece of machinery to clear brush and long grass from roadside ditches and trails. The current method has been to mount a hydraulic arm with a mowing attachment onto a Trackless Unit (the machine used to maintain sidewalks in the winter months); however the mowing limitation was the length that the

arm could reach from the edge of the road as Trackless Units are not built to negotiate sloping or uneven ground. A mower attachment to be mounted onto the Town's excavator, which has a much longer reach than the Trackless arm, was included in the budget. However, during negotiations with potential suppliers a concern was raised about the stability of the Town's (wheeled) excavator when reaching to mow in sloped areas. The excavator machine has the ability to reach farther and negotiate rougher terrain than the Trackless Units, however the outriggers would need to be deployed each and every time the boom and attached mower was used in order to ensure the safety of the operator; this is not practical for the moving type operation of mowing ditches and trails.

In concert with a number of staff and equipment suppliers it was determined that the best and most versatile piece of machinery to do the job was a compact track loader which is commonly referred to as a "skidsteer". This piece of machinery is very stable on rough terrain, can physically travel into areas that need to be maintained as opposed to reaching into such areas and provides a host of other uses such as sidewalk and parking lot maintenance in the winter.

A tender call for a Compact Track Loader was issued through the New Brunswick Opportunities Network (NBON) on March 20, 2015 with a closing date of April 7, 2015. One addendum to the specifications was posted to the NBON system during the tender period.

#### TENDER RESULTS

Tenders closed on April 7, 2015 with only one compliant bid being submitted. Other bids were submitted, however they were rejected on the basis of non-compliance for a number of reasons including failure to quote on all requested items and failure to submit a bid security deposit as instructed by the notification on NBON.

The tender result was as follows:

Green Diamond Equipment Ltd., Sussex, NB \$77,287.08

#### ANALYSIS

The compliant tender was reviewed by staff and found to be formal in all respects. Staff is of the opinion that the tenderer has met all of the requirements outlined in the tender call and recommend acceptance of their tender.

#### FINANCIAL IMPLICATIONS

The tender includes the supply of equipment that will be charged against the 2015 General Fund Capital Budget. Assuming award of the contract to the low tenderer, a budget analysis has been completed.

The analysis concludes that a total amount of \$40,000 was provided in the General Fund Capital Budget (for the originally planned flail mower excavator attachment) and that the delivered cost of the Compact Track Loader will be \$70,740.80 including the Town's eligible HST – a negative variance of \$30,740.80.

Staff proposes that the variance for the Compact Track Loader be funded from the 2015 General Fund Capital Budget considering the deferral of the Four Wheel Drive Backhoe purchase until 2016.

Item	2015 Budget	Proposed Adjustment	Actual 2015 Expenditure
Four Wheel Drive Backhoe	150,000	-150,000	0
Compact Track Loader	40,000	+31,000	71,000
Total	190,000	-119,000	71,000

Report Prepared by: Brett McLean, Director of Operations

Report Reviewed by: Doug MaeDonald, Treasurer

A copy of this report can be obtained by contacting the Rothesay Town Clerk, 70 Hampton Road, Rothesay, NB E2E 5L5 (506-848-6664).

#### 2015Apr13OpenWeb\_228



April Council meeting. April-01-15 11:32:34 AM

I would like to include 2 motions on the agenda for the April Council meeting

A) Snow clearing and winter safety

Due to the nature of the winter, keeping the streets clear has been a challenge. While staff is to be commended for the results they achieved, there are some issues which come out of this year's experiences which should be looked at before the start of the next snow season.

I live at the top of Appleby Drive which is a hilly and winding street. Many parts of this street at different times are down to one and a half lanes or even 1 lane at times. I understand there was an auto collision on one of the turns recently. This street is the path to the school bus on the Rothesay Road for several school children who live on the hill and the blind curves and narrow streets make for a very dangerous pathway as indicated by the above mentioned car accident.

The Town has 4 sidewalk plows/snow blowers to keep the sidewalks cleared for pedestrians and since the streets are the sidewalks for those streets not having actual sidewalks, I believe the Town has to some up with a strategy to keep the streets plowed to their full width and to lessen the blind spots.

I would move that Town staff be asked to prepare a report for Council on the snow clearing results for this year and how the above concerns might be addressed for future years.

#### B) Use of Commons Artificial Ice

Due to the fact that an earlier motion to include skirmish hockey as an activity on the new commons artificial ice surface was defeated and that subsequent minutes and discussions on the matter suggest that it will be an "approved" activity,I believe that Council should give a clear direction on this issue before the design is completed and construction of the project commences. While I was assured at an earlier Council meeting that the design would not be impacted if hockey was included in the activities,I feel this issue should be clarified before construction commences and accordingly, I move that Council direct the Town Recreation Department to include skirmish hockey as one of the scheduled activities to be permitted on

### 2015Apr13OpenWeb\_229

the renovated commons artificial ice surface and that the plans for the construction take this activity into account.

Blair R MacDonald Councilor, Town of Rothesay