



ROTHESAY
COUNCIL MEETING
Rothesay Town Hall
Monday, May 14, 2018
7:00 p.m.



1. APPROVAL OF AGENDA

2. APPROVAL OF MINUTES Regular Meeting 9 April 2018

➤ **Business Arising from Minutes**

3. OPENING REMARKS OF COUNCIL

3.1 Declaration of Conflict of Interest

4. DELEGATIONS

4.1 Standing for Water Ann McAllister (*see Item 9.1*)

5. CORRESPONDENCE FOR ACTION

5.1 16 April 2018 Email from Multicultural Association of Saint John Inc. RE: National Indigenous People's Day Drumming Circle – June 21, 2018

Council to provide direction

5.2 16 April 2018 Letter from the Kennebecasis Valley Joint Board of Fire Commissioners RE: Clarification of reduction to Capital Budget

Refer to staff

5.3 21 April 2018 Email from resident RE: Request for sidewalks – 177 Gondola Point Road

Refer to Works & Utilities Committee

5.4 30 April 2018 Letter from the Asian Heritage Society of New Brunswick RE: Invitation to attend Asian Heritage Month events May 6-27, 2018

Refer to the Mayor

5.5 2 May 2018 Letter from residents RE: Concerns on Mark Avenue

Refer to Works & Utilities Committee

6. CORRESPONDENCE - FOR INFORMATION

6.1 12 April 2018 Email from Deputy Mayor Doucet, Hampton RE: Lyme Awareness Month

6.2 23 April 2018 Letter from the 2018 New Brunswick Masters Curling Champions RE: Thank You

6.3 8 May 2018 Letter from the Saint John Theatre Company RE: Thank You

7. REPORTS

7.0 May 2018 Report from Closed Session

7.1 26 February 2018 Fundy Regional Service Commission (FRSC) Board Meeting minutes

26 March 2018 FRSC Board Meeting Minutes

31 December 2017 FRSC 2017 Audited Financial Statements

7.2 21 March 2018 Kennebecasis Public Library (KPL) Board Meeting minutes

ROTHESAY

Regular Council Meeting

Agenda

-2-

14 May 2018

	March 2018	KPL Librarian's Report
	2017	KPL Collection Composition
	31 January 2018	KPL Comparative Income Statement
	28 February 2018	KPL Comparative Income Statement
	March 2018	KPL Building Maintenance Report
	31 December 2017	KPL 2017 Audited Financial Statements
7.3	28 March 2018	Kennebecasis Regional Joint Board of Police Commissioners (KRJBPC) Meeting Minutes
	31 March 2018	KRJBPC Statement of Financial Position
	20 April 2018	KRJBPC Call Report
	31 December 2017	KRJBPC 2017 Audited Financial Statements
7.4	10 January 2018	Kennebecasis Valley Fire Department (KVFD) Inc. Board Meeting Minutes
	10 January 2018	KVFD Chief's Report
	2017	KVFD Response Report
	2013-2017	KVFD Response Report Comparison
	31 December 2017	KVFD 2017 Audited Financial Statements
	2017	KVFD Annual Report
7.5	31 March 2018	Draft unaudited Rothesay General Fund Financial Statements
	31 March 2018	Draft unaudited Rothesay Utility Fund Financial Statements
	31 March 2018	Donation Summary
	9 May 2018	Compliance Report
7.6	11 April 2018	Draft Emergency Measures Committee Meeting Minutes
7.7	17 April 2018	Draft Parks and Recreation Committee Meeting Minutes
7.8	18 April 2018	Draft Public Works and Infrastructure Committee Meeting Minutes
7.9	18 April 2018	Draft Utilities Committee Meeting Minutes
7.10	2 May 2018	Draft Rothesay Living Museum Committee Meeting Minutes
7.11	April 2018	Monthly Building Permit Report
7.12	11 May 2018	Capital Projects Summary

8. UNFINISHED BUSINESS**TABLED ITEMS****8.1 Rothesay Arena**

2 January 2018

Memorandum from Counc. Shea RE: Rothesay Arena

*No action at this time***9. NEW BUSINESS****9.1 BUSINESS ARISING FROM DELEGATIONS****Standing for Water**

9 May 2018

Letter from Ann McAllister RE: Standing for Water with attachment

ROTHERSAY

Regular Council Meeting

Agenda

-3-

14 May 2018

9.2 Actuarial Services

8 May 2018

Memorandum from Treasurer MacDonald

9.3 Council Appointments to Committees

9 May 2018

Memorandum from Mayor Grant

9.4 Contract T-2018-008: Asphalt Resurfacing and Microseal Placement

10 May 2018

Report prepared by DO McLean

9.5 Salt Shed Structural Repairs

10 May 2018

Report prepared by DO McLean

10. NEXT MEETING

Regular meeting

Monday, June 11, 2018

Public Hearing – Bridlewood Estates

TBD

11. ADJOURNMENT

Standing for Water

Connecting, Advocating, Conserving, Educating



Who we are:

A citizens' group launched in 2017 by local residents united in their love of the Kennebecasis watershed

Our Mission:

- To engage as many residents as possible
- To meet regularly as a non-profit group
- To educate, celebrate, and share insights and concerns
- To advocate for people and the water that sustains us



“We see our waterways, our shore access sites and our beaches as an invaluable commons to be publicly maintained and sustained for present and future enjoyment.” Mission Statement, last paragraph



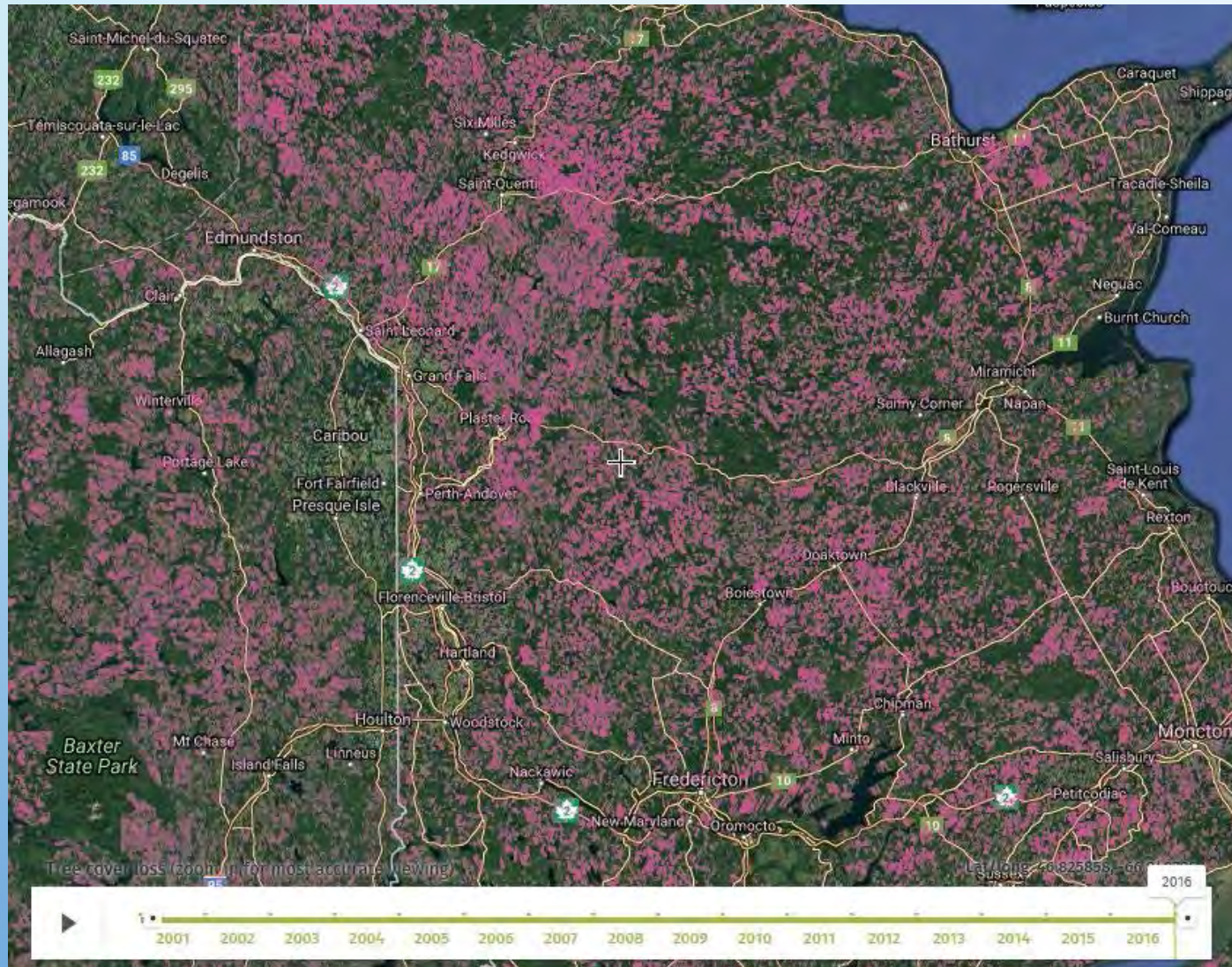
This catastrophic flood can motivate us
to improve the ways we live with water.



Effects of Clear-Cutting in the Upper St. John River Watershed

2018 May 14 Open Session FINAL_022

Timelapse of Forest
Cover Loss in the
Upper St. John River
watershed from 2001
to 2016



<http://bit.ly/2w1Y8Qt>

Source:

Global Forest Watch

<https://www.globalforestwatch.org/>

Municipal Woodlands

2018 May 14 Open Session FINAL 023

Could Council determine the proportion of green space to be preserved when development proposals pass through the application and approval process?



Municipal Woodlands

Could Council preserve Spyglass Hill as a park and trails ?



Municipal Woodlands

To the left of this lovely trail in Renforth is a large clear-cut extending from the grounds of the Villa Madonna to the K Park sewage lagoon.



Riparian Responsibilities and Rights



Enact by-laws
requiring
landowners,
developers
and
municipalities
to leave
undisturbed
vegetation
next to and
along
waterways.

Riparian Responsibilities and Rights

This type of hard barrier is vulnerable to erosion and requires constant maintenance.



Riparian Responsibilities and Rights

Create more rights-of-ways to enable residents to access the Kennebecasis River shoreline.

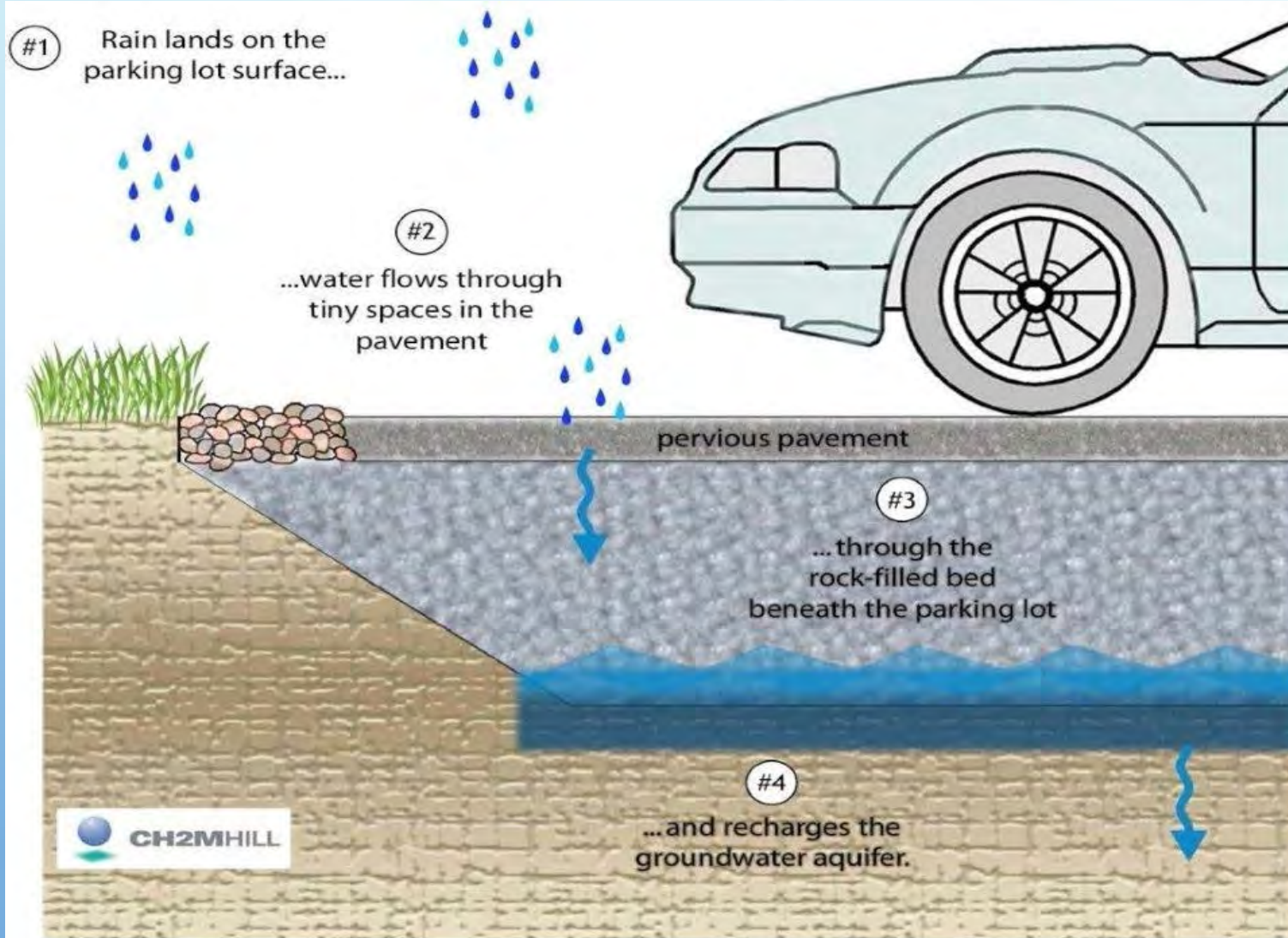


Sensitivity to water issues in planning and systems designs

Enact by-laws that require developers to build on sites that are not flood-prone.



Sensitivity to water issues in planning and systems designs



Explore long term investments in water-absorption techniques such as permeable paved surfaces and bioswales.

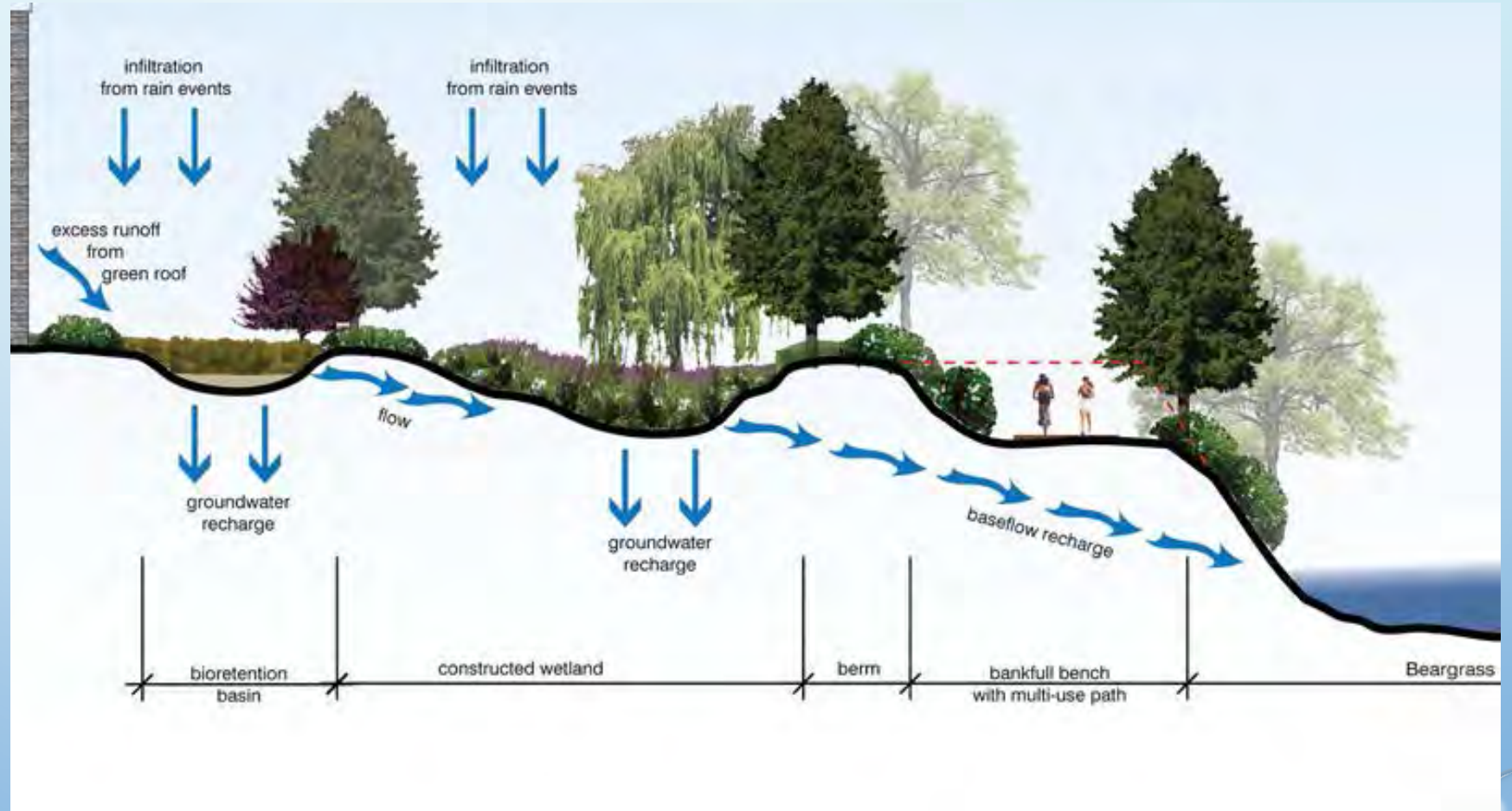
Sensitivity to water issues in planning and systems designs

Curbside Bioswale



Sensitivity to water issues in planning and systems designs

Stormwater management embankment with bioswales as landscape design rather than hard infrastructure



Sensitivity to water issues in planning and systems designs



Consider restoring the K Park sewage lagoon to a wetland.

Crisis signifies both emergency and opportunity.

We can learn from nature how to live more sustainably with water and cope with challenges.

Thank you for the opportunity to share these ideas.

**Ann McAllister on behalf of Standing for Water
847-4251 annmcallister72@gmail.com**

From: [REDACTED]
To: [REDACTED]
Subject: FW: National Indigenous People's Day Drumming Circle - June 21 2018??
Date: April-24-18 8:26:29 AM

From: Melana Iverson [REDACTED]
Sent: April-16-18 9:29 AM
To: Charles Jensen
Subject: National Indigenous People's Day Drumming Circle - June 21 2018??

Hello Mr. Jensen,

Our regional multicultural association, the Multicultural Association of Saint John Inc. (MASJ Inc.) is currently working with our Regional Elder Sheila Croteau and our indigenous group 'Aboriginal Saint John' again this year to present a National Indigenous People's Day Event - Drumming Circle to the Rothesay Common the evening of June 21 2018 from 7-8 pm to compliment the National Indigenous People's Day Event being presented outside Saint John City Hall from 9:00 am to 10:00 am in Saint John, New Brunswick this year.

Would you be able to provide this approval or are we required to seek permission from the Town of Rothesay's Town Council each year?

Details of the event and activities proposed are below. The format / activities for this free public celebration is the same as last year.

A response is kindly requested and for our Association's records please.

Respectfully,

Melana

Melana Iverson BA
Project Coordinator
Multicultural Association of Saint John Inc.
5 Bartlett Road
Rothesay, New Brunswick
Canada E2H 2W8
Phone: 506-849-8778
Email: [REDACTED]
Cell: [REDACTED]

National Indigenous People's Day Celebrations
Rothesay Common
Rothesday, New Brunswick
June 21 2018
7:00 pm to 8:00 pm

Activities:

Welcome / Blessing Elder Sheila Croteau
Flag Raising
Drumming Circle

This is a free public celebration for all ages.



Kennebecasis Valley Fire Department Inc.

Chief Bill Ireland

Deputy Chief Dan McCoy

7 Campbell Drive, Rothesay, NB E2E 5B6
Phone (506) 848-6604 Fax (506) 848-6608
Email: admin.kvfd@nb.aibn.com

2018 May 14 Open Session FINAL_036

April 16, 2018

Mr. Douglas MacDonald, Treasurer
Town of Rothesay
70 Hampton Road
Rothesay, NB E2E 5L5



RE: Clarification of reduction to Capital Budget

Dear Treasurer MacDonald:

Further to your letter from December 12, 2017 regarding the 2018 Kennebecasis Valley Fire Department Inc. operating and capital budgets, the Fire Board is requesting clarification regarding the \$5,000 reduction to the fitness equipment line item.

It is the Boards understanding that the elimination of \$5,000 from the fitness equipment budget was Rothesay's way of communicating their lack of support for the proposed chemical detoxification research project that had been approved by the Fire Board and endorsed by WorkSafe NB.

The Fire Board has been following a five-year fitness equipment upgrade/replacement plan and had intended to defer or eliminate a portion of the planned 2018 fitness equipment spending in order to fund their contribution (\$5,000) to the research study. If the study is not undertaken it would be possible to keep the original fitness equipment replacement plan in effect without any deferrals if the previously approved \$10,000 submission were maintained.

With Rothesay's objection to funding a research study duly noted; the Fire Board requests clarification on whether the original fitness equipment budget of \$10,000 as approved by the Fire Board, the Joint Finance Committee and the Town of Quispamsis can be maintained?

Thank-you for your attention to this matter.

Sincerely,


Sean Luck, Treasurer
Kennebecasis Valley Joint Board of Fire Commissioners

From: [REDACTED]
To: [REDACTED]
Subject: FW: Sidewalks
Date: April-24-18 8:05:15 AM

----- Forwarded message -----

From: "Nancy Grant" [REDACTED]
Date: Sun, Apr 22, 2018 at 11:34 AM -0300
Subject: Re: Sidewalks
To: [REDACTED]

Hi [REDACTED]

Thank you for your message re sidewalks.

I have forwarded this to our Clerk and Town Manager for inclusion on the May Council agenda.

Enjoy the beautiful day,
Nancy

Dr. Nancy Grant
Mayor

Any correspondence with employees, agents, or elected officials of the town of Rothesay may be subject to disclosure under the provisions of the Right to Information and Protection of Privacy Act, S.N.B. 2009, c. R-10.6.

On Sat, Apr 21, 2018 at 6:54 PM -0300, "[REDACTED]"
[REDACTED] wrote:

Dear Mayor and Council:

We applaud council's recent decision to enhance Rothesay to make it an Age Friendly Community.

We reside at 177 Gondola Point Road as part of "The Meadows" complex. The complex contains 45 units and most of the tenants are over the age of 60. The Gondola Point Road is a highly used and busy street.

Our complex committee has received concerns from the tenants regarding the lack of sidewalks on either side of our complex entrance. To access the sidewalk on the other side of the road, we must cross the Gondola Point Road at our driveway or walk on the road to the crosswalks to the left or to the right of our complex entrance lane. Currently there is a sidewalk from the Miller Park apartments (located next to the Meadows) to a nearby crosswalk, but that sidewalk does not extend to our entrance.

We request Town Council consider the possible installation of a sidewalk to one, or both, of the crosswalks from the Meadows driveway.

Please find attached photos of the crosswalks on either side of our complex

[REDACTED]
177 Gondola Point Road, [REDACTED]
Rothesay, NB
E2E 2C3
Phone [REDACTED]

Crosswalk



175-177
The Meadows



Crosswalk
↘



Asian Heritage Society of NB

Saint John Chapter



www.ahsnb.org

ahsnbsj@hotmail.com

The Asian Heritage Society of New Brunswick's Saint John Chapter consists of representatives from the Bhutanese Nepalese Cultural Society, the Chinese Community, the Greater Saint John Korean Association, the Filipino Group, the Saint John Indo-Canadian Community, the Japanese Community, the Pakistani Community, the Vietnamese Community, the Multicultural Association of Saint John; *in partnership with* the Saint John Multicultural and Newcomers Resource Center, PRUDE Inc., YMCA Newcomer Connections, and the Saint John and KV Free Public Libraries

To Dr. Nancy Grant and the Rothesay Council,

As you know, May is Asian Heritage Month in Canada, and the Asian Heritage Society of New Brunswick's Saint John Chapter is currently in the midst of planning our 2018 celebrations. This year marks our 10th anniversary of celebrating Asian Heritage Month in Saint John, and we have some exciting events in store for this special milestone! To kick off our celebrations, our opening ceremony will take place on Sunday, May 6th at 2pm at Market Square Atrium. The featured event of the year, our annual Asian Heritage Cultural Gala, will take place on Sunday, May 27th at 2:30pm at Saint John High School. This year, our Gala will showcase various talented local performing artists as well as an invited professional dance group in celebration of Asian heritage and culture. We would be most honored to have you attend either of these events. We would also be very appreciative if you could send us a written greeting to include in our program brochure.

Our Asian Heritage celebrations have showcased the talents, culture and heritage in our city and beyond and have brought together more than 7 different Asian communities. Through our Asian Heritage Month celebrations, some communities have become more organized while others have just been formally established in recent years. We learn from each other and we share our expertise and resources to celebrate. Not only are our events always well attended, they are often heard or seen in local newspapers, radio and TV media. Our celebrations have received the Cultural Infusion Award from the City of Saint John in 2010, and the Progress Award by the Saint John Community Arts Board in 2014 and are developing into a signature festival in the Greater Saint John community.

We would be extremely grateful for your support and look forward to welcoming you to our celebration of Asian heritage and cultural contributions that enrich the cultural landscape of Saint John and surrounding communities.

Yours Truly,

Dr. Li-Hong Xu
AHSNBSJ Director and Chair

lxu@unb.ca; 506-648-5632



Mayor Grant and Council Members,

We are the Concerned Residents of Mark Avenue, Rothesay East. We seek your assistance, by addressing in open council, the many issues we are experiencing on our street. Please note that this is not our first attempt to have these issues resolved, as we have engaged the Town Engineer and various Council Members on numerous occasions, to no avail.

Our concerns are as follows:

Poor Road Conditions – We literally have stumps and rocks rising up through the road. This is not only unsightly, but a safety hazard to cyclist. We have many children on our street who ride their bikes and scooters. The Town response to this has been to pull the rocks and throw cold patch into the hole, which has since broken into large chunks of asphalt. The solution to the protruding stump was pave around them. Let's pause for a moment...we are paving around stumps. We also have destroyed roadway shoulders, caused by poor chip seal and heavy equipment which travelled Allan and Rodney to get to the trail access way during the Wells Trail completion. We have complained for years about the the cheap chip seal, and year after year we are told we are on the list, however a solution never materializes.

Standing Water – We have standing water in our ditches year round. It is filled with algae, decaying plant life, dead frogs etc. This is a direct result of the poor culvert drainage on our street as well as on the trail access road located at the end of Rodney. The drainage culverts on the trail access road are under water and are insufficient to move the necessary volume of water away from our ditches.

Snow Plowing – We realize we are not considered the “main access route” that is comprised of Allan, Rodney and Anna, however we often have to wait until late in the day to be plowed out. This is usually accomplished by subcontracted plow companies. One of which hit one of the protruding rocks in our street last year. Judging by the damage to his plow, I'm sure he shares on concerns.

Poor Lighting – There are no street lights on our street. There is one adjacent to the intersection of Rodney and Mark, however it is offset and provides no real street illumination. I'm sure this meets bare minimum required by the Town of Rothesay Transportation Bylaws, however I wonder if the “bare minimum” requirement is applied Rothesay residents west of us.

We would greatly appreciate your collective support in resolving our ongoing issues.

The Concerned Residents of Mark Avenue.

From: [REDACTED]
To: [REDACTED]
Subject: FW: Lyme Awareness Month
Date: April-19-18 8:06:44 AM

On Apr 12, 2018 1:58 PM, Mary Jane Banks [REDACTED] wrote:
Good afternoon, Deputy Mayor Doucet.

Thanks for your email.

Rothesay Council, by practice, does not normally read proclamations or declare or recognize the many and varied days requested by multiple organizations. However, your documentation will be included on the next Council agenda and in the information that is posted to the Town website. This does usually generate media awareness.


Rothesay is also happy to use its social media channels to help raise awareness for Lyme Awareness Month.

Thanks again and enjoy your day~

Mary Jane

Mary Jane E. Banks, BComm, NACLAA II
Town Clerk - Rothesay
Director of Administrative Services
70 Hampton Road
Rothesay, NB E2E 5L5

MaryJaneBanks@rothesay.ca
p (506)848-6664
f (506)848-6677

 **Before printing, please think about the environment**
Respectez l'environnement, réfléchissez avant d'imprimer

Any correspondence with employees, agents, or elected officials of the town of Rothesay may be subject to disclosure under the provisions of the [Right to Information and Protection of Privacy Act, S.N.B. 2009, c. R-10.6.](#)

From: Rob Doucet [REDACTED]
Sent: April-09-18 6:19 PM
To: Rothesay Info
Subject: Lyme Awareness Month

Dear Mayor and Town Council,

May is Lyme Awareness Month. Snow is gone, sun is heating things up and because of the huge growth of Ticks in our area, it is a scary time of year.

For years now, Milledgeville in Saint John has been a “documented” endemic area for deer ticks. Ticks do not just stay still in one area, they spread with help from migrating birds, white footed mice, squirrels and deer.

The KV area from Hampton to Milledgeville is a huge geographical concern of the Province of N.B. for the growth in numbers of deer ticks. It should be your concern also.

2018May14OpenSessionFINAL_044

So, Spreading awareness of this debilitating disease is the key for our residents. Education of this disease for public and physicians is also very important. Please use our site CANLYME.ORG to educate yourselves on the facts and the science of Lyme.

I know many towns/cities do not make Proclamations as a rule, but I would appreciate if you would consider it. May is “Lyme Awareness Month” in Canada and around the world. If you do not make proclamations, maybe you could announce to your residents to be aware of the ongoing growth of ticks in our areas in Ken Valley.

Thank you in advance,
Bob (Dewey) Doucet – Deputy Mayor, Town of Hampton.
Canadian Lyme Disease Foundation Board of Directors.

2018 New Brunswick Masters Champions

2018 May 04 Open Session MSL_045



Your Worship Mayor Grant
& Town of Rothesay

On behalf of our team, we
thank you so much for your
financial support & town pins,
allowing us to participate
in the National Masters Curling
event in Surrey, BC.

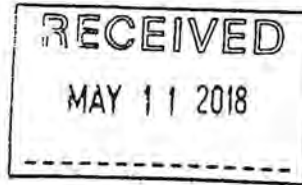
The experience was phenomenal

Marg, Val, Cathy, Nancy

2018May14OpenSessionFINAL_046
**SAIN JOHN
THEATRE COMPANY**

May 8, 2018

Town of Rothesay
70 Hampton Road
Rothesay NB E2E 5L5



COPY

Dear Mayor Nancy Grant and Council,

On behalf of the Board of Directors, volunteers, staff, and members of the company, I would like to extend my appreciation for your recent Contribution to the Saint John Theatre Company.

Thank you for playing an important role in the growth of local theatre in Southern New Brunswick. Saint John Theatre Company continues to strive to make Saint John a vibrant cultural center for the benefit of our entire community.

It is only because of contributions like yours that we are able to continue to create high quality theatrical productions that are both entertaining and challenging for audiences, while offering exposure, development, and training to our community-based performers, technicians and volunteers.

Please find enclosed a charitable receipt for your record.

Should you have any questions please do not hesitate to contact me at stephen@saintjohntheatrecompany.com or 652-7582.

Again, thank you for your generous support.

Sincerely,


Stephanie Munro
Administrative Director, SJTC
112 Princess Street
Saint John NB E2L 1K4
506-652-7582 ext 225
stephanie@saintjohntheatrecompany.com

Saint John Theatre Company
112 Princess Street • Saint John • New Brunswick • E2L 1K4
(506) 652-7582 • (506) 652-7585 fax
www.saintjohntheatrecompany.com



2018May14OpenSessionFINAL_047

Fundy Regional Service Commission

Commission de Services
Régionaux de Fundy

Regular Monthly Meeting February 26, 2018

Minutes of the meeting of the Board of Directors of Fundy Regional Service Commission (FRSC) held on Monday, February 26, 2018, at 10 Crane Mountain, Saint John.

1. Call to Order

The Board Chairperson, Gary Clark, called the meeting to order at 11:02 a.m.

2. Record of Attendance

BOARD MEMBERS

Gary Clark, Chairperson, Mayor, Quispamsis
Glen Baxter, Vice Chairperson, Local Service District Representative
Bette Ann Chatterton, Mayor, St. Martins
Don Darling, Mayor, Saint John (Absent)
Grace Losier, Mayor, Grand Bay-Westfield
Matt Alexander, Deputy Mayor, Rothesay
Brenda Rathburn, Local Service District Representative
Jim Bedford, Local Service District Representative
Sandra Speight, Local Service District Representative

OTHERS

Marc MacLeod, Executive Director, FRSC
Anne-Marie Poirier, Recording Secretary, FRSC
Brian Shannon, Building Inspector, FRSC
Nick Cameron, Recreation Facilitator, FRSC
Jim Hennessy, Opportunities New Brunswick (ONB)
Terry Keating, Dept. of Environment & Local Gov't

3. Approval of Order of Business

The Chairperson asked for approval of the agenda of the regular meeting as presented with two additions to Item 11 – Updates: 11 (c.) Negotiations 11 (d.) Borrowing

Motion: To approve the February 26th, 2018 agenda with additions.

Moved: Director Baxter
Seconded: Director Alexander
Vote: Motion Carried

4. Disclosure of Conflict of Interest

None

5. Approval of the January 22nd, 2018 minutes

Motion: To approve the minutes of January 22nd, 2018 as circulated.

Moved: Director Losier
Seconded: Director Speight
Vote: Motion Carried

6. Conference Call Meetings – Point of Order on January 22, 2018

Executive Director MacLeod received a legal opinion on conference call meetings. The opinion is clear that the meetings are valid as long as the by-law allows for phone participation and that those participating can hear each other. In addition, as a corporation we are not held to the same format as municipalities for public participation in that if someone wants to listen to the meeting they can attend the call at the landfill's Administration Building.

7. Building and Planning Report

Motion: To receive and file the building and planning report as presented by Brian Shannon and to alter the presentations to Quarterly with written reports submitted monthly to the FRSC Board.

Moved: Director Alexander
Seconded: Director Speight
Vote: Motion Carried

8. ONB

Community Economic Development Executive (CEDE) Government Relations at Opportunities New Brunswick Jim Hennessy was introduced and summarized the initial steps of fulfilling the mandate of the MOU. This included:

- Attraction and retention of bringing people to New Brunswick
- Exploring regions and working with local businesses and entrepreneurs
- Bridging the gap through proposals to Fredericton

- Working with Enterprise Saint John

The Directors were encouraged to reach out and get together with Jim.

9. Recreation

Recreation Facilitator Nick Cameron presented an update on the progress and projects in regional recreation. There was concern with the trail development proposals in regards to protecting landowners that agree to non-motorized access and it changes. There is a feasibility study funded by the SW-RSC pending and those that want to be included should act on it now to ensure tourism opportunities.

Motion: To receive and file the recreation presentation as presented by Nick Cameron.

Moved: Director Baxter
Seconded: Director Rathburn
Vote: Motion Carried

10. Unsecured Loads - Letter

A letter was received from a concerned citizen regarding the trash that is falling off unsecured loads on their way to the landfill leaving the area immediately surrounding the FRSC with the eyesore of lost trash. Executive Director MacLeod was asked to see what the industry is doing and to report back in March.

11. Updates

A. Region 9 EMO Officer

- Brent Whelan is resigning – a replacement is pending

B. Financial Officer

Wendy Dickie is resigning from FRSC following a 26-year tenure. The Board wished her well in her retirement and expressed that she would be missed.

-
- Mark Porter was introduced; he also serves the S.W. RSC. Ashley Perry is fulfilling the Jr. Financial Officer position on a full time basis, Mark will be the casual Senior Financial Officer, on site once a week and increased as needed during busy times with a focus on Budget, Development, Borrowing and Audits.

C. Union Negotiations

Motion: To have the Contract approved as presented and signatures authorized.

Moved: Director Losier
Seconded: Director Rathburn
Vote: Motion Carried

D. MCBB Borrowing – Cell #8

Motion: To submit an application to the Municipal Capital Borrowing Board for authorization for Temporary borrowing in the amount of \$ 990,000 and \$ 3,620,000 for a term not to exceed 4 years and distribute written notice of the intent to borrow with the 45-day notice requirement to municipalities and the Minister as per the Act.

Moved: Director Losier
Seconded: Director Alexander
Vote: Motion Carried

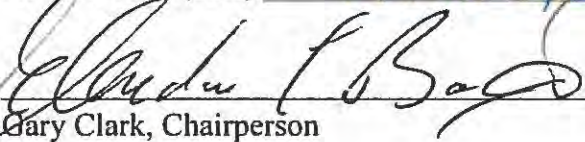
12. Motion to Adjourn

Chairperson Clark called for a motion to adjourn.

Motion: To adjourn the meeting at 12:06 pm.

Moved: Director Speight
Seconded: Director Rathburn
Vote: Motion Carried

APPROVED (date) MARCH 26, 2018

Glen Baxter for


Gary Clark, Chairperson

Louise Lukeman for


Anne-Marie Poirier, Recording Secretary

**Regular Monthly Meeting
March 26, 2018**

Minutes of the meeting of the Board of Directors of Fundy Regional Service Commission (FRSC) held on Monday, March 26, 2018, at 10 Crane Mountain, Saint John.

1. Call to Order

The Board Chairperson, Gary Clark, called the meeting to order at 11:05 a.m.

2. Record of Attendance

BOARD MEMBERS

Gary Clark, Chairperson, Mayor, Quispamsis
Glen Baxter, Vice Chairperson, Local Service District Representative
Bette Ann Chatterton, Mayor, St. Martins
Don Darling, Mayor, Saint John
Grace Losier, Mayor, Grand Bay-Westfield
Nancy Grant, Mayor, Rothesay
Brenda Rathburn, Local Service District Representative
Jim Bedford, Local Service District Representative
Sandra Speight, Local Service District Representative

OTHERS

Marc MacLeod, Executive Director, FRSC
Louise Lukeman, Recording Secretary, FRSC
Nick Cameron, Recreation Facilitator, FRSC
Jim Stubbs, CMEI
Terry Keating, Dept. of Environment & Local Gov't
Mary Jane Banks, Town of Rothesay

3. Approval of Order of Business

Motion: To approve the February 26th, 2018 agenda with additions.

Moved: Director Baxter
Seconded: Director Chatterton
Vote: Motion Carried

4. Disclosure of Conflict of Interest

None

5. Approval of the February 26, 2018 minutes

Motion: To approve the minutes of February 26, 2018 as circulated.

Moved: Director Baxter
Seconded: Director Chatterton
Vote: Motion Carried

6. Building and Planning Report

Motion: To receive and file the building and planning report as provided by Brian Shannon.

Moved: Director Losier
Seconded: Director Baxter
Vote: Motion Carried

7.Improving the RSC Model – Mike McKendy

Mike McKendy presented an overview of his report to improve the RSC model. He clarified that he no longer was employed in the role for the government and any opinion he supplied was his own.

At 11:47, Chair Clark left the meeting and vice-chair Baxter assumed the Chair duties.

Motion: To have the Executive Director organize a working session for the Board to discuss the recommendations as identified in the McKendy report 'Improving the RSC Model' to provide feedback to the NB government.

Moved: Director Losier
Seconded: Director Darling
Vote: Motion Carried

8. CMEI

a) Financial Statements

The financial statements of CMEI were discussed.

Motion: To receive and file the CMEI financial statements for November 2016 to October 2017.

Moved: Director Chatterton
Seconded: Director Speight
Vote: Motion Carried

b) Auditors Fee

The financial commitment by the Commission to a “review engagement” of CMEI’s financial statements was discussed.

Motion: It is recommended by the Executive Director of Fundy Regional Service Commission that:

“The Fundy Regional Service Commission immediately pay CMEI \$1000 toward the review engagement of their financial statements by Teed Saunders Doyle”.

Moved: Director Losier
Seconded: Director Speight
Vote: Motion Carried

c) Operating Grant

The requirement to fund CMEI operations under Order in Council 96-849(1) was discussed.

Motion: It is recommended by the Executive Director of Fundy Regional Service Commission that:

“The 2018 operating grant be paid to Crane Mountain Enhancement (CMEI) in the amount of \$24,209 when the financial status of Fundy Regional Service Commission allows for the payment, but before CMEI’s year end of October 31, 2018.”

Moved: Director Speight
Seconded: Director Rathburn
Vote: Motion Carried

d) Community Projects

The recommendations for funding of community projects as per Order in Council 2005-112 and the agreement to have CMEI administer selection and recommendations was discussed.

Motion: It is recommended by the Executive Director of the Fundy Regional Service Commission that:

“The Commission authorize the funding for host community projects as presented up to the amount of \$87,247 in 2018”.

Moved: Director Losier
Seconded: Director Speight
Vote: Motion Carried

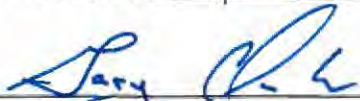
9. Motion to Adjourn

Chairperson Baxter called for a motion to adjourn.

Motion: To adjourn the meeting at 12:20 pm.

Moved: Director Baxter
Seconded: Director Speight
Vote: Motion Carried

APPROVED (date) April 23, 2018



Gary Clark, Chairperson



Louise Lukeman, Recording Secretary



**Fundy Regional
Service Commission**
Commission de Services
Régionaux de Fundy

PO Box / CP 3032, Grand Bay-Westfield NB E5K 4V3

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

May 2, 2018

Town of Rothesay
70 Hampton Road
Rothesay NB
E2E 5L5



Reference: Audited Financial Statements for the Year Ended 31 December 2017

Dear Mayor and Council:

Pursuant to the requirements of Section 29(1) of the Regional Service Delivery Act, I am pleased to submit to you the Financial Statements of the Fundy Regional Service Commission for the year ended 31 December, 2017. The Fundy Regional Service Commission reviewed and adopted the Financial Statements at the April 23, 2018 meeting.

If you should have any further questions, please do not hesitate to contact me.

Regards,

Marc MacLeod
Executive Director

Encl: Audited Financial Statements of the Fundy Regional Service Commission for the Year
Ended 31 December, 2017

FUNDY REGIONAL SERVICE COMMISSION
CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 2017

FUNDY REGIONAL SERVICE COMMISSION

2018May14OpenSessionFINAL_057

DECEMBER 31, 2017

CONTENTS

	Page
INDEPENDENT AUDITORS' REPORT	1
FINANCIAL STATEMENTS	
Consolidated Statement of Financial Position	2
Consolidated Statement of Operations	3
Consolidated Statement of Changes in Net Financial Assets (Debt)	4
Consolidated Statement of Cash Flows	5
Notes to Consolidated Financial Statements	6 - 25

INDEPENDENT AUDITORS' REPORT

To the Members of the Fundy Regional Service Commission

We have audited the consolidated statement of financial position of the Fundy Regional Service Commission as at December 31, 2017, and the consolidated statements of operations, changes in net financial assets (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 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.

Opinion

In our opinion, these consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Commission as at December 31, 2017, and the results of its operations, changes in net financial assets and cash flows for the year then ended in accordance with Canadian public sector accounting standards.

CHARTERED PROFESSIONAL ACCOUNTANTS

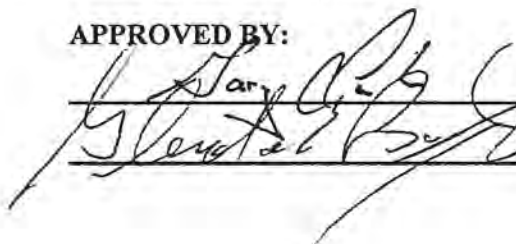
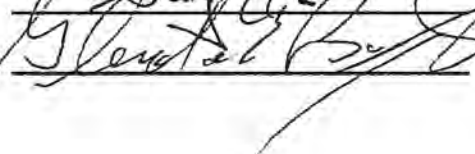
Saint John, NB
April 23, 2018

FUNDY REGIONAL SERVICE COMMISSION
 2018May14OpenSessionFINAL_059
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2017

	2017	2016
FINANCIAL ASSETS		
Cash (Note 4)	\$ 752,558	\$ 979,384
Accounts receivable	599,950	725,615
HST receivable	105,868	84,132
Investments (Note 5)	<u>2,055,716</u>	<u>1,806,076</u>
	<u>\$ 3,514,092</u>	<u>\$ 3,595,207</u>
LIABILITIES		
Accounts payable and accrued liabilities	\$ 800,878	\$ 569,718
Security deposits	99,266	99,783
Long term debt (Notes 6 and 7)	214,000	712,000
Future closure and post-closure liability (Note 8)	<u>1,289,432</u>	<u>1,176,682</u>
	<u>2,403,576</u>	<u>2,558,183</u>
NET FINANCIAL ASSETS	<u>1,110,516</u>	<u>1,037,024</u>
NON-FINANCIAL ASSETS		
Tangible capital assets (Note 11)	63,377,682	61,772,234
Accumulated amortization (Note 11)	<u>(44,049,159)</u>	<u>(42,155,152)</u>
	19,328,523	19,617,082
Deferred financing charges	898	2,560
Prepaid expenses	<u>16,089</u>	<u>-</u>
	<u>19,345,510</u>	<u>19,619,642</u>
ACCUMULATED SURPLUS	<u>\$ 20,456,026</u>	<u>\$ 20,656,666</u>

COMMITMENTS (Note 9)

APPROVED BY:


 _____ Commission Member

 _____ Commission Member

FUNDY REGIONAL SERVICE COMMISSION

2018May14OpenSessionFINAL_060

CONSOLIDATED STATEMENT OF OPERATIONS

FOR THE YEAR ENDED DECEMBER 31, 2017

	2017 Under (Over)	2017 Budget (Note 15)	2017 Actual	2016 Actual
REVENUE (Note 12)				
Member charges (Note 16)	\$ 58,845	\$ 2,448,364	\$ 2,389,519	\$ 2,561,016
Sales of services (Note 16)	(123,022)	5,241,123	5,364,145	5,051,297
Investment income	(48,577)	-	48,577	41,986
Loss on disposal of tangible capital assets	<u>8,235</u>	<u>-</u>	<u>(8,235)</u>	<u>(39,046)</u>
	<u>(104,519)</u>	<u>7,689,487</u>	<u>7,794,006</u>	<u>7,615,253</u>
EXPENDITURE (Notes 12 and 16)				
Landfill	320,943	7,328,203	7,007,260	6,245,499
Corporate services	19,325	279,681	260,356	238,291
Local planning services	68,908	226,154	157,246	166,282
Cooperative and regional planning services	3,125	10,000	6,875	5,250
Electrical generation	<u>16,548</u>	<u>597,650</u>	<u>581,102</u>	<u>526,046</u>
	<u>428,849</u>	<u>8,441,688</u>	<u>8,012,839</u>	<u>7,181,368</u>
ANNUAL SURPLUS (DEFICIT) BEFORE UNREALIZED GAIN (LOSS) ON INVESTMENTS	(533,368)	(752,201)	(218,833)	433,885
UNREALIZED GAIN ON INVESTMENTS	<u>(18,193)</u>	<u>-</u>	<u>18,193</u>	<u>68,655</u>
ANNUAL SURPLUS (DEFICIT) FOR THE YEAR (Note 13)	<u>\$ (551,561)</u>	<u>\$ (752,201)</u>	(200,640)	502,540
ACCUMULATED SURPLUS - BEGINNING OF YEAR			<u>20,656,666</u>	<u>20,154,126</u>
ACCUMULATED SURPLUS - END OF YEAR			<u>\$ 20,456,026</u>	<u>\$ 20,656,666</u>

FUNDY REGIONAL SERVICE COMMISSION
 2018May14OpenSessionFINAL_061

CONSOLIDATED STATEMENT OF CHANGES IN NET FINANCIAL ASSETS (DEBT)

AS AT DECEMBER 31, 2017

	2017	2016
Annual surplus	\$ (200,640)	\$ 502,540
Acquisition of tangible capital assets	(1,745,856)	(1,063,316)
Proceeds on disposal of tangible capital assets	4,779	-
Amortization of tangible capital assets	2,021,401	1,579,942
Loss on disposal of tangible capital assets	<u>8,235</u>	<u>39,046</u>
	<u>87,919</u>	<u>1,058,212</u>
Use of deferred financing	1,662	2,729
Use of prepaid expenses	<u>(16,089)</u>	<u>-</u>
Increase (decrease) in net financial assets (debt)	73,492	1,060,941
Net financial assets (debt), beginning of year	<u>1,037,024</u>	<u>(23,917)</u>
Net financial assets (debt), end of year	<u>\$ 1,110,516</u>	<u>\$ 1,037,024</u>

APPROVED BY:


 _____ Commission Member


 _____ Commission Member

FUNDY REGIONAL SERVICE COMMISSION
 2018May14OpenSessionFINAL_062

CONSOLIDATED STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED DECEMBER 31, 2017

	2017	2016
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS		
OPERATING TRANSACTIONS		
Annual surplus	\$ (200,640)	\$ 502,540
Loss on disposal of tangible capital assets	8,235	39,046
Unrealized loss (gain) on investments	(18,193)	(68,655)
Amortization of tangible capital assets	2,021,401	1,579,942
Accounts receivable	125,665	(76,070)
HST receivable	(21,736)	114,929
Accounts payable and accrued liabilities	231,160	(432,115)
Security deposits	(517)	600
Future closure and post-closure liability	112,750	104,829
Change in deferred financing charges and prepaid expenses	<u>(14,427)</u>	<u>2,729</u>
	<u>2,243,698</u>	<u>1,767,775</u>
CAPITAL TRANSACTIONS		
Acquisition of tangible capital assets	(1,745,856)	(1,063,316)
Proceeds on disposal of tangible capital assets	<u>4,779</u>	<u>-</u>
	<u>(1,741,077)</u>	<u>(1,063,316)</u>
FINANCING TRANSACTION		
Long term debt repayment	<u>(498,000)</u>	<u>(488,000)</u>
INVESTING TRANSACTIONS		
Proceeds net of purchases of investments	(249,640)	348,576
Purchases net of proceeds of investments for future closure and post-closure costs	<u>18,193</u>	<u>(118,635)</u>
	<u>(231,447)</u>	<u>229,941</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(226,826)	446,400
CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR	<u>979,384</u>	<u>532,984</u>
CASH AND CASH EQUIVALENTS - END OF YEAR	<u>\$ 752,558</u>	<u>\$ 979,384</u>

FUNDY REGIONAL SERVICE COMMISSION

2018May14OpenSessionFINAL_063

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2017

1. COMMISSION MANDATE

The Fundy Regional Service Commission (the "Commission") began operations on January 1, 2013. The Commission assumed operations of the Fundy Region Solid Waste Commission and took ownership of its assets and liabilities after it was dissolved on December 31, 2012 under the Regional Service Delivery Act (assented to on June 13, 2012). The Commission is comprised of a representative of each Municipality and four representatives from the nine Local Service Districts in its service area.

The Commission's mandate is as follows:

- To develop regional planning strategies that foster sustainable development practices, encourage a coordinated development between communities that influence and guide the placement of important infrastructure, while serving as a tool for better protection, management and harmonization of urban and rural landscapes and resources;
- To provide land use planning services to all Local Services Districts and any Municipality that does not currently have the service;
- To provide solid waste disposal services to Municipalities and Local Service Districts;
- To provide a forum through which regional policing services can be reviewed and evaluated in order to make services more cost effective and efficient. In addition, the Commission will identify issues and common concerns within their region and provide direction on priorities for policing services;
- The Commission will be a source for communities to plan, coordinate and pool resources on a regional basis to enable a more effective response to emergencies; and
- The Commission will be an entity through which Municipalities and Local Service Districts come together and identify the needs, scope and financing of recreational facilities, as well as providing services in the way of development of agreements and assist with securing provincial funding on a fully regional or on a sub-regional basis.

The Provincial Government has issued to the Commission a Certificate of Approval to operate the landfill through to December 31, 2020.

FUNDY REGIONAL SERVICE COMMISSION

2018May14OpenSessionFINAL_064

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2017

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 CPA Canada.

The focus of Public Sector Accounting ("PSA") 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 Commission on October 27, 2016 and were submitted to the Department of Environment and Local Government on October 31, 2016.

Financial Instruments

Equity instruments with actively traded markets are reported at fair value, with any unrealized gains or losses reported in annual surplus. 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.

Investments are managed in accordance with the New Brunswick Trustees Act.

Cash and Cash Equivalents

The Commission considers cash on hand, short-term deposits and balances with banks, net of overdrafts as cash or cash equivalents. Bank borrowings are considered to be financing activities.

Deferred Financing Charges

Financing charges related to the issuance of long term debentures are deferred and amortized over the terms of the related debentures.

Revenue Recognition

Tipping fees are recorded when the waste is delivered to the landfill facility and when collection is reasonably assured. Recycling commodity sales are recognized upon the delivery of the recyclables to the customers and when collectibility of proceeds is reasonably assured. Investment and other income are recorded on an accrual basis and when collection is reasonably assured.

Collaborative and regional planning services and local planning services represent charges to local municipalities and local service districts in the area. They are based on a predetermined rate and are recorded on an accrual basis.

Expenditure Recognition

Expenditures are recorded on an accrual basis.

Employee Future Benefits

The commission does not have any employee future benefits.

FUNDY REGIONAL SERVICE COMMISSION

2018May14OpenSessionFINAL_065

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2017

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 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 these 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;
- the recoverability of long term investments; and
- certain economic assumptions used in determining the provision for future closure and post-closure costs and the future closure and post-closure liability.

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:

<u>Asset type</u>	<u>Estimated useful life</u>
Landfill site and roadways	Over the life of the landfill
Buildings - compost and material recycling facility	20 years
Buildings - other	Over the life of the landfill
Furniture and fixtures	10 years
Heavy equipment	5-20 years
Light equipment and vehicles	5-10 years
Containment cells	5 years

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

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

Future Closure and Post Closure Liability

The Commission accrues landfill closure and post-closure care requirements that include final covering and landscaping of the landfill, pumping of ground water and leachate from the site, and ongoing environmental monitoring, site inspection and maintenance. The reported liability is based on estimates and assumptions using the best information available to management as documented in Note 8.

Future events may result in significant changes to the estimated total expenses, capacity used, total capacity and the estimated liability, and would be recognized prospectively as a change in estimate when applicable.

FUNDY REGIONAL SERVICE COMMISSION

2018May14OpenSessionFINAL_066

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2017

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

Segmented Information

The Commission provides waste disposal, local planning and collaborative and regional planning services for the geographic area of the Fundy Region. For management reporting purposes, the Commission'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. Services are provided by department as follows:

Solid Waste Services

This department provides solid waste disposal services to the Municipalities and Local Service Districts. This includes the operation of various recycling programs, the handling of hazardous waste and public education programs.

Local Planning Services

This department provides land use planning services to all local service districts and any municipality that does not currently have the service. This service includes the development of rural plans, the administration and enforcement of the plans, the issuance of building permits, conducting building inspections, and the approval of subdivisions, etc. The Commission encourages local service districts to develop common integrated plans, where possible and appropriate.

Cooperative and Regional Planning Services

Regional Planning

The Commission is responsible for the development of a Regional Plan, the aim of which would be to better coordinate and manage development and land use within the region. More specifically, the Regional Plan will focus on strategies that emphasize sustainable development practices, that encourage coordinated development between communities that influence and guide the location of significant infrastructure (e.g. major roadways, facilities, trails), and that enhance coordination of commercial/industrial development. The Regional Plan will also serve as an important tool in better managing, protecting and harmonizing urban and rural landscapes and resources.

Regional Policing Collaboration

The Commission will serve as a forum through which the effectiveness and efficiency of policing services is reviewed and evaluated on a regional basis. In addition, the Commission will identify issues of common concern within the region and provide direction on priorities for policing services. The Regional Service Commission will identify ways in which police forces within a region can work together to share costs, reduce duplication and generally build stronger linkages with one another.

FUNDY REGIONAL SERVICE COMMISSION

2018May14OpenSessionFINAL_067

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2017

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

Regional Emergency Measures Planning

The Commission will serve as the vehicle through which Municipalities and Local Service Districts will plan, coordinate and pool resources on a regional basis in order to enable more effective responses to emergency situations. This will involve working closely with the New Brunswick Emergency Measures Organization (NB EMO) to develop regional emergency protocols (specifying mutual assistance agreements between communities), providing assistance in developing and maintaining local emergency measures plans, and facilitating training initiatives for regional and inter-regional emergency responses.

Regional Sport, Recreational, and Cultural Infrastructure Planning and Cost-Sharing

The Commission is responsible for facilitating the planning and cost-sharing of major sport, recreational and cultural facilities within the region.

The Commission is the entity through which Municipalities and Local Service Districts come together to identify and reach consensus on the need, the scope and the financing required for such new facilities (could include the expansion/renovation of existing facilities). Such agreements could be developed by the Commission on a fully regional or on a sub-regional basis and would cover both initial capital and ongoing operational costs. In order to secure provincial funding, the project proponents will be required to obtain support from those communities expected to benefit from the facilities.

The Commission is required to meet any provincial or other established standards associated with the services.

Electrical Generation

This department provides electricity to the Solid Waste operations and sells the excess electricity to Saint John Energy.

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, 2017.

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 customers. In order to reduce its credit risk, the Commission reviews a new customer's credit history before extending credit and conducts regular reviews of its existing customers' credit performance. The Commission manages its exposure to credit risk by requiring its customers to supply a security deposit or a letter of credit. The Commission has a significant number of customers which minimizes concentration of credit risk.

FUNDY REGIONAL SERVICE COMMISSION

2018May14OpenSessionFINAL_068

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2017

3. FINANCIAL INSTRUMENTS (cont'd)

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 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 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.

Other Price Risk

Other price risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices (other than those arising from interest rate risk or currency risk), whether those changes are caused by factors specific to the individual financial instrument or its issuer, or factors affecting all similar financial instruments traded in the market. The commission is exposed to other price risk through its investment in quoted shares.

4. CASH

	<u>2017</u>	<u>2016</u>
Cash - restricted for future and post closure liability	\$ 79,943	\$ 59,565
Cash - restricted for reserve funds	144	144
Cash - unrestricted	<u>672,471</u>	<u>919,675</u>
	<u>\$ 752,558</u>	<u>\$ 979,384</u>

5. INVESTMENTS

	<u>2017</u>	<u>2016</u>
Investments - restricted for capital reserves	\$ 522,142	\$ 518,611
Investments - restricted for future and post closure liability	<u>1,533,574</u>	<u>1,287,465</u>
	<u>\$ 2,055,716</u>	<u>\$ 1,806,076</u>

FUNDY REGIONAL SERVICE COMMISSION

2018May14OpenSessionFINAL_069

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2017

6. LONG TERM DEBT

	<u>2017</u>	<u>2016</u>
N.B. Municipal Finance Corporation serial debenture, yearly repayment of principal and semi-annual interest at 1.65%-2.45%, matured June 4, 2017.	\$ -	\$ 394,000
N.B. Municipal Finance Corporation serial debenture, yearly repayment of principal and semi-annual interest at 1.15%-2.35%, maturing July 12, 2019.	<u>214,000</u>	<u>318,000</u>
	<u>\$ 214,000</u>	<u>\$ 712,000</u>

Aggregate principal payments required over the next two years are as follows:

2018	\$ 106,000
2019	108,000

7. BORROWING AUTHORITY

Operating Borrowing

At December 31, 2017, there were no borrowings for operations (2016 - nil).

Capital Borrowing

At December 31, 2017, there were no borrowings for capital (2016 - nil).

Inter-fund Borrowing

The Municipal Financial 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.

8. FUTURE CLOSURE AND POST-CLOSURE LIABILITY

The Commission is responsible for the continued monitoring and treatment of the landfill site following its closure.

The accrued liability for post-closure costs have been determined based on estimated post-closure costs of \$325,649 per year, in present dollars, for a period of 30 years commencing in 2049.

Post-closure costs are discounted at a rate of 4.5% (6.5% nominal rate less 2% assumed inflation; 2016 - 4.5% - 6.5% nominal rate less 2% assumed inflation) for a current estimate of \$12,675,752 required by the end of 2048 to fund post closure expenses.

The landfill has a capacity estimated at 3,461,674 metric tonnes. At December 31, 2017, the landfill has 2,087,738 (2016 - 2,149,448) metric tonnes remaining.

FUNDY REGIONAL SERVICE COMMISSION

2018May14OpenSessionFINAL_070

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2017

8. FUTURE CLOSURE AND POST-CLOSURE LIABILITY (cont'd)

At December 31, 2017, the current value of the post closure liability is \$1,289,432 of which the Commission has funded with cash, bonds and equities with a cost of \$1,418,547 (2016 - \$1,190,630) and a fair market value of \$1,533,575 (2016 - \$1,287,465).

Investment details are as follows:

	<u>2017</u>	<u>2016</u>
Canadian equities (Cost \$505,700; 2016 - \$286,432)	\$ 620,727	\$ 383,266
Corporate and government bonds	<u>912,848</u>	<u>904,199</u>
	<u>\$ 1,533,575</u>	<u>\$ 1,287,465</u>

Fair values have been determined based on quoted market rates supplied by CIBC Wood Gundy.

The bonds held by the Commission consist of a mix of corporate and government bonds with coupon rates ranging from 2.10% to 6.98% and with maturity dates ranging from 2018 to 2048. The bonds pay interest on a bi-annual basis and, regardless of interest rate fluctuations in the interim, the rate of interest is guaranteed as long as the bonds are held to maturity.

The maximum exposure to credit risk would be the fair value as indicated above.

9. COMMITMENTS

Crane Mountain Enhancement Inc.

The Commission has committed to provide \$20,000 annually (adjusted for inflation) to Crane Mountain Enhancement Inc. (CMEI) to fund operating expenditures for such time that the facilities are operated at the site. The annual payment is reduced accordingly if the cash or near cash assets of CMEI exceed \$60,000. In 2017 funding of \$23,969 (2016 - \$23,790) was provided for monitoring and education.

Host Community Enhancement Fund

In order to meet Provincial Government requirements, the Commission allocates a dedicated portion of the tipping fee to the Host Community Enhancement Fund for special projects designed to enhance the Facility and/or the host community as per New Brunswick Order in Council 2005-112. For 2000 and subsequent years, while solid waste is received at the landfill site, the Commission has committed to provide \$75,000 per year (adjusted for inflation) to this Fund (Note 17). The Fund is administered by Crane Mountain Enhancement Inc. (formerly known as the Fundy Future Environment and Benefits Council) and the Commission.

FUNDY REGIONAL SERVICE COMMISSION

2018May14OpenSessionFINAL_071

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2017

10. SURPLUS/DEFICIT

The Regional Commission Act requires the Landfill Operating Fund, Electrical Generation Fund, Local Planning Services Fund and Cooperative & Regional Planning Services Fund surplus/deficit, as per the funding basis of accounting, amounts to be absorbed into Operating Budgets of the second ensuing year; the balance of the surplus/deficit at the end of the year consists of:

	<u>2017</u>	<u>2016</u>
2017 Surplus	\$ 276,343	\$ -
2016 Surplus	436,955	436,955
2015 Surplus	<u>-</u>	<u>269,349</u>
	<u>\$ 713,298</u>	<u>\$ 706,304</u>

FUNDY REGIONAL SERVICE COMMISSION

2018May14OpenSessionFINAL_072

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2017

11. SCHEDULE OF TANGIBLE CAPITAL ASSETS

	Land	Landfill Site and Roadways	Buildings	Furniture and Fixtures	Heavy Equipment	Light Equipment/Vehicles	Containment Cells	2017 Total	2016 Total
COST									
Balance - beginning of year	\$ 1,173,460	\$ 17,210,001	\$ 4,894,180	\$ 44,377	\$ 10,867,803	\$ 1,318,774	\$ 26,263,639	\$ 61,772,234	\$ 60,747,964
Add: Net additions during the year	-	-	550,441	-	506,393	99,328	589,694	1,745,856	1,063,316
Less: Disposals during the year	-	-	-	-	(82,266)	(45,128)	(13,014)	(140,408)	(39,046)
Balance - end of year	<u>1,173,460</u>	<u>17,210,001</u>	<u>5,444,621</u>	<u>44,377</u>	<u>11,291,930</u>	<u>1,372,974</u>	<u>26,840,319</u>	<u>63,377,682</u>	<u>61,772,234</u>
ACCUMULATED AMORTIZATION									
Balance - beginning of year	-	6,911,276	2,533,588	44,377	7,695,998	1,131,071	23,838,842	42,155,152	40,575,210
Add: Amortization during the year	-	308,833	168,692	-	890,812	90,499	562,565	2,021,401	1,579,942
Less: Accumulated amortization on disposals	-	-	-	-	(82,266)	(45,128)	-	(127,394)	-
Balance - end of year	-	<u>7,220,109</u>	<u>2,702,280</u>	<u>44,377</u>	<u>8,504,544</u>	<u>1,176,442</u>	<u>24,401,407</u>	<u>44,049,159</u>	<u>42,155,152</u>
NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS	<u>\$ 1,173,460</u>	<u>\$ 9,989,892</u>	<u>\$ 2,742,341</u>	<u>\$ -</u>	<u>\$ 2,787,386</u>	<u>\$ 196,532</u>	<u>\$ 2,438,912</u>	<u>\$ 19,328,523</u>	<u>\$ 19,617,082</u>
Consists of:									
General Fund Assets	\$ 1,173,460	\$ 9,989,892	\$ 2,742,341	\$ -	\$ 2,632,070	\$ 196,532	\$ 2,438,912	\$ 19,173,207	\$ 19,163,795
Electrical Generation Fund Assets	-	-	-	-	155,316	-	-	155,316	453,287
	<u>\$ 1,173,460</u>	<u>\$ 9,989,892</u>	<u>\$ 2,742,341</u>	<u>\$ -</u>	<u>\$ 2,787,386</u>	<u>\$ 196,532</u>	<u>\$ 2,438,912</u>	<u>\$ 19,328,523</u>	<u>\$ 19,617,082</u>

FUNDY REGIONAL SERVICE COMMISSION

2018May14OpenSessionFINAL_073

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2017

12. SCHEDULE OF SEGMENT DISCLOSURE

	<u>Landfill</u>	<u>Corporate Services</u>	<u>Local Planning Services</u>	<u>Cooperative and Regional Planning Services</u>	<u>Electrical Generation</u>	<u>2017 Consolidated</u>	<u>2016 Consolidated</u>
REVENUE							
Member charges	\$ 2,262,783	\$ -	\$ 85,807	\$ 40,929	\$ -	\$ 2,389,519	\$ 2,561,016
Sales of services	5,259,255	-	-	-	104,890	5,364,145	5,051,297
Unrealized gain (loss) on investments	18,193	-	-	-	-	18,193	68,655
Loss on disposal of tangible capital assets	(8,235)	-	-	-	-	(8,235)	(39,046)
Interest	48,577	-	-	-	-	48,577	41,986
	<u>7,580,573</u>	<u>-</u>	<u>85,807</u>	<u>40,929</u>	<u>104,890</u>	<u>7,812,199</u>	<u>7,683,908</u>
EXPENDITURE							
Salaries and benefits	2,489,887	129,345	123,724	-	121,681	2,864,637	2,830,489
Goods and services	2,794,580	131,011	33,522	6,875	149,741	3,115,729	2,747,886
Amortization	1,713,406	-	-	-	307,995	2,021,401	1,579,942
Interest	11,072	-	-	-	-	11,072	23,051
	<u>7,008,945</u>	<u>260,356</u>	<u>157,246</u>	<u>6,875</u>	<u>579,417</u>	<u>8,012,839</u>	<u>7,181,368</u>
Surplus (deficit) for the year	<u>\$ 571,628</u>	<u>\$ (260,356)</u>	<u>\$ (71,439)</u>	<u>\$ 34,054</u>	<u>\$ (474,527)</u>	<u>\$ (200,640)</u>	<u>\$ 502,540</u>

FUNDY REGIONAL SERVICE COMMISSION

2018May14OpenSessionFINAL_074

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2017

13. RECONCILIATION OF ANNUAL SURPLUS

	<u>Landfill Operating Fund</u>	<u>Electrical Generation Fund</u>	<u>Local Planning Services Fund</u>	<u>Cooperative & Regional Planning Services Fund</u>	<u>Corporate Services Fund</u>	<u>Capital Fund</u>	<u>Capital Reserve Fund</u>	<u>Total</u>
2017 annual surplus (deficit)	\$ 2,288,005	\$ (166,532)	\$ (71,439)	\$ 34,054	\$ (260,356)	\$ (2,027,904)	\$ 3,532	\$ (200,640)
Adjustments to annual surplus (deficit) for funding requirements								
Second previous year's surplus	91,868	-	152,476	25,005	-	-	-	269,349
Transfers between funds								
Transfer from General Operating Fund to General Capital Fund	(672,626)	-	-	-	-	-	672,626	-
Capital assets funded from reserves (equipment & cell)	-	-	-	-	-	1,151,421	(1,151,421)	-
Capital assets funded from operations	(594,435)	-	-	-	-	594,435	-	-
Transfer from General Operating Fund to Electrical Generation Operating Fund	(166,532)	166,532	-	-	-	-	-	-
Transfer from General Operating Fund to Corporate Services Operating Fund	(196,994)	-	(11,291)	(52,071)	260,356	-	-	-
Transfer from Local Planning Services Fund to General Capital Fund	-	-	(40,000)	-	-	-	40,000	-
Deferred financing charge amortization	1,662	-	-	-	-	-	-	1,662
Proceeds on disposal of tangible capital assets	4,779	-	-	-	-	(4,779)	-	-
Long term debt principal repayment	(498,000)	-	-	-	-	498,000	-	-
Accumulated amortization on disposal	-	-	-	-	-	-	-	-
Amortization expense	-	-	-	-	-	2,021,401	-	2,021,401
Unrealized gain on investments	(18,193)	-	-	-	-	-	-	(18,193)
Total adjustments to 2017 annual surplus (deficit)	<u>(2,048,471)</u>	<u>166,532</u>	<u>101,185</u>	<u>(27,066)</u>	<u>260,356</u>	<u>4,260,478</u>	<u>(438,795)</u>	<u>2,274,219</u>
Annual surplus for funding requirements	<u>\$ 239,534</u>	<u>\$ -</u>	<u>\$ 29,746</u>	<u>\$ 6,988</u>	<u>\$ -</u>	<u>\$ 2,232,574</u>	<u>\$ (435,263)</u>	<u>\$ 2,073,579</u>

FUNDY REGIONAL SERVICE COMMISSION

2018May14OpenSessionFINAL_075

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2017

14. STATEMENT OF RESERVES

	Solid Waste Capital Reserve	Local Planning Capital Reserve	2017	2016
ASSETS				
Cash	\$ 143	\$ -	\$ 143	\$ 143
Investments	522,142	-	522,142	518,611
Due from Local Planning	-	40,000	40,000	-
Due from (to) Operating Fund	<u>(49,931)</u>	<u>-</u>	<u>(49,931)</u>	<u>428,863</u>
	<u>\$ 472,354</u>	<u>\$ 40,000</u>	<u>\$ 512,354</u>	<u>\$ 947,617</u>
ACCUMULATED SURPLUS				
	<u>\$ 472,354</u>	<u>\$ 40,000</u>	<u>\$ 512,354</u>	<u>\$ 947,617</u>
REVENUE				
Transfers from Operating Fund	\$ 672,626	\$ 40,000	\$ 712,626	\$ 410,000
Investment income	<u>3,531</u>	<u>-</u>	<u>3,531</u>	<u>5,103</u>
	<u>676,157</u>	<u>40,000</u>	<u>716,157</u>	<u>415,103</u>
EXPENDITURE				
Transfers to Capital Fund	<u>1,151,420</u>	<u>-</u>	<u>1,151,420</u>	<u>-</u>
ANNUAL SURPLUS (DEFICIT)				
	<u>\$ (475,263)</u>	<u>\$ 40,000</u>	<u>\$ (435,263)</u>	<u>\$ 415,103</u>
<u>Name of Investment</u>				
Savings Account	<u>\$ 522,142</u>	<u>\$ -</u>	<u>\$ 522,142</u>	<u>\$ 518,611</u>

FUNDY REGIONAL SERVICE COMMISSION
2018May14OpenSessionFINAL_076

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2017

14. STATEMENT OF RESERVES (cont'd)

Resolutions regarding transfers to and from reserves:

Moved by Director Losier, seconded by Director Speight to award tender 2017-01 for the supply and installation of the tension membrane building to replace compost hall #1 to Treeline Project Management Ltd. in the amount of \$471,994.13 including taxes to be funded from the General Capital Fund. Motion made March 28, 2017.

Moved by Director Speight, seconded by Director Rathburn that \$25,000 be transferred from the Operating Fund to the General Capital Fund. Motion made on December 18, 2017.

Moved by Director Speight, seconded by Director Chatterton that \$372,626 be transferred from the Operating Fund to the General Capital Fund. Motion made on December 18, 2017.

Moved by Director Darling, seconded by Director Grant that \$275,000 of the current surplus from the Landfill Operating Fund to the General Capital Fund for future capital purchases. Motion made on December 18, 2017.

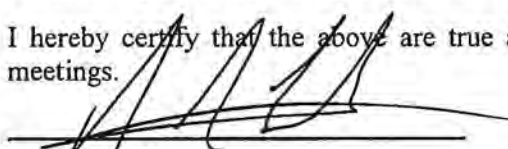
Moved by Director Speight, seconded by Director Rathburn that \$40,000 be transferred from the Local Planning Services Fund to the General Capital Fund. Motion made on December 18, 2017.

Moved by Director Chatterton, seconded by Director Speight to approve the expenditure of \$589,694.28 after HST rebate calculation - from the General Capital fund for the start of construction for cell #8. Motion made on December 18, 2017.

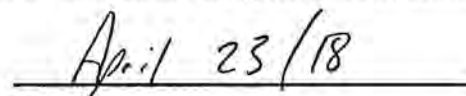
Moved by Director Baxter, seconded by Director Rathburn to approve the expenditure of \$104,204.05 after HST calculation for work on the compost hall - to be funded from the General Capital Fund. Motion made on December 18, 2017.

Moved by Director Baxter, seconded by Director Speight to approve the expenditure of \$29,503.68 after HST calculation for gas management for gas utilization in cells #5 and #6 - to be funded from General Capital Fund. Motion made on December 18, 2017.

I hereby certify that the above are true and exact copies of resolutions adopted at Commission meetings.



Executive Director,
FUNDY REGIONAL SERVICE COMMISSION



Date

FUNDY REGIONAL SERVICE COMMISSION

2018May14OpenSessionFINAL_077

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2017

15. OPERATING BUDGET TO PSA BUDGET

	Corporate Services <u>Budget</u>	Cooperative & Regional Planning Services <u>Budget</u>	Local Planning Services <u>Budget</u>	Solid Waste Services <u>Budget</u>	Generation Facility <u>Budget</u>	<u>Subtotal</u>	Amortization of Tangible Capital Assets	Principal Debt Repayments	<u>Transfers</u>	<u>Total</u>
REVENUE										
Member charges	\$ -	\$ 40,929	\$ 85,807	\$ 2,321,628	\$ -	\$ 2,448,364	\$ -	\$ -	\$ -	\$ 2,448,364
Sales of services	-	-	-	5,091,123	150,000	5,241,123	-	-	-	5,241,123
Transfers from own and other funds	279,681	-	-	-	135,845	415,526	-	-	(415,526)	-
Surplus of second previous year	-	25,007	152,478	91,867	-	269,352	-	-	(269,352)	-
	<u>279,681</u>	<u>65,936</u>	<u>238,285</u>	<u>7,504,618</u>	<u>285,845</u>	<u>8,374,365</u>	<u>-</u>	<u>-</u>	<u>(684,878)</u>	<u>7,689,487</u>
EXPENDITURES										
Governance	68,800	-	-	-	-	68,800	-	-	-	68,800
Administration	210,881	-	-	-	-	210,881	-	-	-	210,881
Regional planning	-	3,125	-	-	-	3,125	-	-	-	3,125
Regional policing collaboration	-	-	-	-	-	-	-	-	-	-
Regional emergency measures planning	-	-	-	-	-	-	-	-	-	-
Regional sport, recreation and culture infrastructure	-	6,875	-	-	-	6,875	-	-	-	6,875
Planning and building inspection services	-	-	226,154	-	-	226,154	-	-	-	226,154
Operations - solid waste service	-	-	-	5,444,832	285,845	5,730,677	2,048,475	-	-	7,779,152
Long term debt repayments	-	-	-	498,000	-	498,000	-	(498,000)	-	-
Interest	-	-	-	9,410	-	9,410	-	-	-	9,410
Other financing charges	-	-	-	1,663	-	1,663	-	-	-	1,663
Transfer from General Operating Fund to General Capital Fund	-	-	-	695,000	-	695,000	-	-	(695,000)	-
Transfer from General Operating Fund to General Capital Reserve Fund	-	-	-	372,626	-	372,626	-	-	(372,626)	-
Transfer from General Operating Fund to Corporate Services Operating Fund	-	55,936	12,131	211,614	-	279,681	-	-	(279,681)	-
Transfer from General Operating Fund to Electrical Generation Operating Fund	-	-	-	135,845	-	135,845	-	-	(135,845)	-
Closure and post-closure expense	-	-	-	135,628	-	135,628	-	-	-	135,628
	<u>279,681</u>	<u>65,936</u>	<u>238,285</u>	<u>7,504,618</u>	<u>285,845</u>	<u>8,374,365</u>	<u>2,048,475</u>	<u>(498,000)</u>	<u>(1,483,152)</u>	<u>8,441,688</u>
Surplus (deficit)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,048,475)	\$ 498,000	\$ 798,274	\$ (752,201)

FUNDY REGIONAL SERVICE COMMISSION

2018May14OpenSessionFINAL_078

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2017

16. REVENUE AND EXPENDITURE SUPPORT

	2017	2017	2017	2016
	Under (Over)	Budget	Actual	Actual
REVENUE				
Member charges				
Cooperative and regional planning services	\$ -	\$ 40,929	\$ 40,929	\$ 47,834
Local planning services	-	85,807	85,807	103,606
Solid waste tipping fees	<u>58,845</u>	<u>2,321,628</u>	<u>2,262,783</u>	<u>2,409,576</u>
	<u>\$ 58,845</u>	<u>\$ 2,448,364</u>	<u>\$ 2,389,519</u>	<u>\$ 2,561,016</u>
Sales of services				
Tipping fees from other sources				
Industrial, commercial, institutional	\$ 80,781	\$ 4,482,373	\$ 4,401,592	\$ 4,169,708
Construction and demolition and special waste	(105,140)	184,350	289,490	232,668
Compostable organics	13,183	209,400	196,217	202,347
Recycling commodity sales	(135,512)	185,000	320,512	265,969
Electrical generation	45,110	150,000	104,890	129,008
Other	<u>(21,444)</u>	<u>30,000</u>	<u>51,444</u>	<u>51,597</u>
	<u>\$ (123,022)</u>	<u>\$ 5,241,123</u>	<u>\$ 5,364,145</u>	<u>\$ 5,051,297</u>
EXPENDITURE				
LANDFILL				
Administration				
Office and administration	\$ 12,919	\$ 66,912	\$ 53,993	\$ 51,246
Professional services	(1,517)	119,000	120,517	132,532
Personnel	(3,367)	181,896	185,263	179,411
Insurance	30,861	155,200	124,339	138,714
Property taxes	1,455	234,150	232,695	222,958
Amortization	<u>(571)</u>	<u>20,038</u>	<u>20,609</u>	<u>21,060</u>
	<u>39,780</u>	<u>777,196</u>	<u>737,416</u>	<u>745,921</u>

FUNDY REGIONAL SERVICE COMMISSION

2018May14OpenSessionFINAL_079

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2017

16. REVENUE AND EXPENDITURE SUPPORT (cont'd)

	2017 Under (Over)	2017 Budget	2017 Actual	2016 Actual
Operations				
Daily cover	45,456	130,500	85,044	55,065
Site labour	59,102	761,636	702,534	676,114
Site non-labour operation	31,342	351,574	320,232	328,112
Site maintenance	(9,199)	42,300	51,499	33,407
Scalehouse	7,402	178,306	170,904	181,356
Leachate management	(2,171)	634,468	636,639	540,658
Special waste handling	10,796	15,541	4,745	7,617
Environmental health and safety	14,153	150,020	135,867	142,114
Household hazardous waste	6,925	42,500	35,575	42,393
Support to CMEI monitoring and education	-	23,969	23,969	23,790
Host Community Enhancement Fund (Note 17)	-	87,373	87,373	86,722
Provision for future closure and post-closure costs	22,878	135,628	112,750	104,829
Interest on interim financing and long term debentures	-	2,227	2,227	6,692
Amortization	<u>53,962</u>	<u>1,191,779</u>	<u>1,137,817</u>	<u>678,059</u>
	<u>240,646</u>	<u>3,747,821</u>	<u>3,507,175</u>	<u>2,906,928</u>
Waste Diversion - Recycling Program				
Drop-off depot system	22,228	677,873	655,645	712,724
Amortization	<u>2,744</u>	<u>87,273</u>	<u>84,529</u>	<u>129,259</u>
	<u>24,972</u>	<u>765,146</u>	<u>740,174</u>	<u>841,983</u>
Waste Diversion - Composting Program				
Processing	(40,592)	739,154	779,746	554,030
Interest on interim financing and long term debentures	-	8,846	8,846	16,359
Amortization	<u>(33,948)</u>	<u>376,708</u>	<u>410,656</u>	<u>384,361</u>
	<u>(74,540)</u>	<u>1,124,708</u>	<u>1,199,248</u>	<u>954,750</u>
Public Education				
Personnel	4,296	136,498	132,202	133,705
Advertising, tours and promotional material	21,177	101,050	79,873	62,635
Administration	<u>4,553</u>	<u>20,350</u>	<u>15,797</u>	<u>20,579</u>
	<u>30,026</u>	<u>257,898</u>	<u>227,872</u>	<u>216,919</u>

FUNDY REGIONAL SERVICE COMMISSION

2018May14OpenSessionFINAL_080

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2017

16. REVENUE AND EXPENDITURE SUPPORT (cont'd)

	2017	2017	2017	2016
	Under (Over)	Budget	Actual	Actual
Material Recycling Facility				
Labour	29,269	435,311	406,042	390,092
Fuels, lubes and maintenance	13,275	43,525	30,250	46,690
Processing	22,581	77,000	54,419	48,251
Miscellaneous	(12,185)	13,725	25,910	15,270
Electricity	4,356	25,000	20,644	21,172
Amortization	<u>2,763</u>	<u>60,873</u>	<u>58,110</u>	<u>57,523</u>
	<u>60,059</u>	<u>655,434</u>	<u>595,375</u>	<u>578,998</u>
	<u>\$ 320,943</u>	<u>\$ 7,328,203</u>	<u>\$ 7,007,260</u>	<u>\$ 6,245,499</u>
CORPORATE SERVICES				
Administration	\$ 8,461	\$ 210,881	\$ 202,420	\$ 177,954
Governance	<u>10,864</u>	<u>68,800</u>	<u>57,936</u>	<u>60,337</u>
	<u>\$ 19,325</u>	<u>\$ 279,681</u>	<u>\$ 260,356</u>	<u>\$ 238,291</u>
LOCAL PLANNING SERVICES				
Administration	\$ (2,304)	\$ -	\$ 2,304	\$ 2,404
Planning services	47,456	90,742	43,286	26,659
Inspection services	<u>23,756</u>	<u>135,412</u>	<u>111,656</u>	<u>137,219</u>
	<u>\$ 68,908</u>	<u>\$ 226,154</u>	<u>\$ 157,246</u>	<u>\$ 166,282</u>
COOPERATIVE AND REGIONAL PLANNING SERVICES				
Regional planning	\$ 3,125	\$ 3,125	\$ -	\$ -
Regional sport, recreation and culture infrastructure planning and cost sharing	<u>-</u>	<u>6,875</u>	<u>6,875</u>	<u>5,250</u>
	<u>\$ 3,125</u>	<u>\$ 10,000</u>	<u>\$ 6,875</u>	<u>\$ 5,250</u>
ELECTRICAL GENERATION				
Labour	\$ (27,736)	\$ 93,945	\$ 121,681	\$ 114,576
Administration	14,536	17,000	2,464	3,233
Equipment repairs and fuel	27,271	171,900	144,629	96,707
Electricity	352	3,000	2,648	1,850
Amortization	<u>2,125</u>	<u>311,805</u>	<u>309,680</u>	<u>309,680</u>
	<u>\$ 16,548</u>	<u>\$ 597,650</u>	<u>\$ 581,102</u>	<u>\$ 526,046</u>

FUNDY REGIONAL SERVICE COMMISSION

2018May14OpenSessionFINAL_081

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2017

17. HOST COMMUNITY ENHANCEMENT FUND EXPENSES

		2017	2016
<u>Recipient</u>	<u>Project description</u>		
Inglewood School	Light garden	\$ -	\$ 799
	Power meters and projectors	-	3,171
KBM Community Centre	Flooring in front entrance	-	1,830
Honor Our Veterans	Signs	3,311	-
RV Community Centre	Control computer upgrade (ice plant)	-	21,676
	Emergency lights	-	7,613
	Refrigeration equipment	32,484	-
RV Volunteer Hunter Education	Sponsor young hunters	400	400
Grand Bay-Westfield Senior Art Group	Workshops & exhibitions	212	-
Grand Bay Primary School	Butterflies	-	600
Grand Bay-Westfield Scouts	Stoves and cookware	845	-
Westfield Elementary	Playground equipment	8,533	-
River Road Community Alliance	Walk and Talk	-	300
Church Of The Resurrection	Play park	10,429	-
Grandbay Home and School	Greenhouse seeds and compost	3,019	-
Morna Heights School	Ipads	2,395	-
Morna Heights Home and School	Technology cart and wireless point	-	2,696
	Books for library	1,431	-
Grand Bay Legion Branch 22	Heat pumps	-	15,464
	Kitchen	10,502	-
Ketepec Scouts	Exhibition sleds, LED lanterns	-	827
Martinon Community Centre	Renovate upstairs	-	10,779
	Insulation	1,721	-
	Kitchen appliances and dishes	861	-
Over 50 Activity Group	tables, chairs, bridge books and playing cards	3,422	-
Grand Bay-Westfield Volunteer Firefighters	Gym equipment	5,110	-
Friends of Blueberry Hill	Various	-	1,206
	Maintenance and upgrade of trail system	2,700	-
RV Middle School	Outdoor classroom	-	8,000

FUNDY REGIONAL SERVICE COMMISSION

2018May14OpenSessionFINAL_082

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2017

NB Black History Society	Storyboard signage at Brundage point	-	4,060
Grand Bay - Westfield Allergic Reaction Committee	Allerject™ Stations	-	4,582
Grand Bay Baptist Church	Community Garden & shed	<u>-</u>	<u>2,719</u>
		<u>\$ 87,375</u>	<u>\$ 86,722</u>

Agenda

Kennebecasis Public Library Board

Wednesday, March 21, 6:00p.m.

- 1.) Call to Order
- 2.) Disposition of Minutes from Previous Meeting
- 3.) Presentation from Teed, Sauders, Doyle & Co.
- 4.) Communications
- 5.) Report of the Librarian
- 6.) Committee Reports
 - a. Financial
 - b. Facilities Management
 - c. Marketing Advisory Committee
- 7.) New and Unfinished Business
 - a. October Fundraising Event



A meeting of the Board of Trustees, Kennebecasis Public Library was held on March 21, 2018 at 6:00pm at the Library.

In Attendance: Mr. K Winchester, Chair; Mrs. J. Miller, Vice Chair; Mrs. A. Watling, Treasurer; Councilor Mr. D. Shea; Ms. L. Corcadden; Mrs. L. Hansen; Councilor Mr. P. Rioux; Ms. E. Greer; Ms. J. MacGillivray; Mr. Peter Logan (Teed, Saunders, Doyle); Ms. Chelsea Nicholls (Teed, Saunders, Doyle)

Regrets: N/A

Absences: N/A

Call to Order: Mr. Winchester called the meeting to order at 6:00pm

Disposition of Minutes

It was moved by Mrs. Miller to approve the minutes of the February 21st regular meeting, Mr. Rioux seconded, and the motion carried.

Approval of Agenda

It was moved by Mr. Shea to approve the agenda as presented. Ms. MacGillivray seconded, and the motion carried.

Presentation to the Board, by Teed, Saunders, Doyle & Co.

Mr. Winchester welcomes Mr. Peter Logan and Ms. Chelsea Nicholls from Teed Saunders Doyle. Mr. Logan presented a detailed overview of the library's 2017 financial statements, and Ms. Nicholls was present to answer any specific questions related to the financial statements. Discussion ensued. Ms. Nicholls stated that the audit went very well this year, and spoke of the high quality of bookkeeping done by the library's accountant, Cherie Madill. Discussion ensued. Mr. Logan mentioned the possibility of creating a capital expense document for the library, to which Ms. Corcadden replied that they would explore that this year. Mr. Shea moved to approve the acceptance of the 2017 Financial Statements. Mrs. Hansen seconded, and the motion carried. Mr. Winchester thanked Mr. Logan and Ms. Nicholls on behalf of the board. Mr. Logan and Ms. Nicholls departed at 6:50pm.

Communications

Ms. Corcadden had no communications to present to the board.

Report of the Librarian

Ms. Corscadden presented the Librarian's Report to the board, highlighting unique and ongoing programs that the library offered over the past month. Discussion ensued. Ms. Corscadden also presented to the board the initial performance indicators gathered from the year 2017, highlighting the advances the library has made concerning circulation and program attendance. Discussion ensued. Ms. Greer recommended various types of programs that might encourage young adults to attend more events at the library, such as a program where participants read a novel, and then come watch the movie. Discussion ensued.

Mr. Rioux moved acceptance of the Librarian's Report. Mrs. Watling seconded, and the motioned carried.

Financial Statement

Ms. Watling presented the financial statements for January and February 2018 to the board. Discussion Ensued.

Mr. Shea related to the board that after reading through the notes section of the financial statements provided by Teed Saunders Doyle, he noticed Ernie's Landscaping was not listed under the commitments section. Discussion ensued. Ms. Corscadden related to the board that she would contact Teed Saunders Doyle, so that Ernie's Landscaping could be added to the list. Ms. Corscadden will update the board about this at the next meeting.

Facilities Management

Ms. MacGillivray presented the Facilities Management report to the board on behalf of Mr. Shedd. Ms. MacGillivray related that she was able to meet with Phil the past week and he gave her a tour of the building. Ms. MacGillivray spoke of the various highlights in the report, such as the shelving that Phil had been installing in the upper level storage room. Discussion ensued.

Marketing Advisory Committee

Ms. Greer presented to the board various projects that the library could work on in the coming weeks, such as a "did you know" series on social media, advertising the various services that the library offers. Discussion ensued.

Mr. Shea moved to approve all committee reports as presented. Ms. MacGillivray seconded, and the motion carried.

New and Unfinished Business

February Fundraising Event

Mrs. Hansen spoke about various tasks the fundraising event committee has started to work on. The last meeting of the committee was cancelled due to scheduling conflicts. Discussion ensued. The committee has started to form a list of potential sponsors for the event. Discussion ensued.

Ms. Corscadden related that it is Mrs. Miller's last board meeting, as she is moving out of the area. Mrs. Miller was presented with a small gift of appreciation on behalf of the library board and staff. Mr. Winchester thanked her for all of her hard work, and for the time that she had spent on the Kennebecasis Library Board of Trustees.

Adjournment: As there was no other business, Mr. Rioux moved that the meeting be adjourned at 7:21 pm.

Next Meeting: The next meeting is scheduled for April 18th, 2018 at 6:00pm at the Library.

Respectfully submitted,



Laura Corscadden
Library Director and Secretary to the Board

Librarian's Report March 2018

Staffing and Volunteers

As of today, March 21st, we have started recruiting for our two Summer Reading Club Activity Leader positions. We will be taking applications for these positions until Saturday, April 7th. We are still waiting to hear back from the Canada Summer Jobs Grant program to hear about funding for Community Outreach and Literacy Tutor student positions.

Programs

Ongoing programs offered in March included:

- Scrabble Club, Mondays at 2pm
- Preschool Storytime, Wednesdays at 10:30am
- Wednesday Painter's Circle, Wednesdays at 10:00am
- Knit Wits, Thursdays at 7:00pm
- Toddler Storytime, Fridays at 10:30am
- Volunteens, Saturdays at 10am
- Builder's Club, Saturdays at 2:30
- Valley Reader's Circle Bookclub, Thursday, Feb 15th at 10:30am
- Movie Matinee, March 29th at 2:30pm
- English Social, Tuesdays and Thursdays at 10:30am

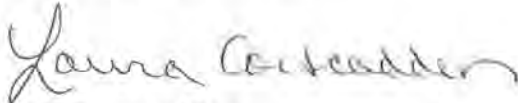
March Break Programming included:

- Teddy Bear Picnic Storytime, Monday, March 5th at 2:30pm
- Crafternoon program, Tuesday, March 6th at 2:30pm
- Board Game Cafe, Wednesday, March 7th at 2:30pm
- Movie Matinee, Thursday, March 8th at 2:30pm (cancelled due to weather)
- Puppet Show, Friday, March 9th at 10:30am & 3:30pm

Collections and Spaces

We have received preliminary data for our 2017 performance indicators (please see attached document). The Kennebecasis Public Library did extraordinarily well in 2017, with a 6% increase in memberships, 10% increase in program participation, and a 9% increase in circulation (142 726 items circulated in total last year). We are looking forward to seeing what 2018 brings!

Respectfully Submitted,

A handwritten signature in cursive script that reads "Laura Corscadden".

Laura Corscadden,

Library Director and Secretary to the Board

Kennebecasis

Collection Composition



- Books ... 54506
- Periodicals (Titles) ... 51
- Music & Audiobooks ... 2495
- Talking Books ... 248
- TV, DVD & Docs ... 5474
- Other ... 252

PI	2017	2016	% Change	Per Day	Per Week
Traffic	97,229	96,805	0	324	1,945
Memberships	12,560	11,796	6	42	251
J Programs	1,284	1,206	6	4	26
J Participants	14,775	12,532	18	49	296
YA Programs	54	53	2	0	1
YA Participants	321	431	-26	1	6
A Programs	469	381	23	2	9
A Participants	2,168	2,785	-22	7	43
Total Programs	1,807	1,640	10	6	36
Total Participants	17,264	15,748	10	58	345
Questions	13,677	13,716	0	46	274
WiFi	9,798	8,159	20	33	196
Computers	6,338	6,946	-9	21	127
Total IT Use	16,136	15,105	20	33	196
J Circulation	57,366	47,397	21	191	1,147
YA Circulation	3,550	3,979	-11	12	71
A Circulation	54,150	53,841	1	181	1,083
Other Circulation	27,660	25,641	8	92	553
Total Circulation	142,726	130,858	9	476	2,855
Holds Placed	16,825	15,498	9	56	337
Donations / Grants	\$11,822	\$5,416	118	\$39	\$236
Volunteers	65	53	23	0	1
Volunteer Hours	2,165	2,107	3	7	43

Kennebecasis Public Library Inc.	2018 May 14 Open Session FINAL_090						
Comparative Income Statement (DRAFT)	OPERATING FUND						
Period ending January 31, 2018	a	b	c	b - c	d	b - d	
	<u>Restricted Fund</u>	<u>Operating YTD Actual</u>	<u>Year To Date Budget</u>	<u>Year To Date Variance Better (Worse)</u>	<u>Annual Budget</u>	<u>Annual Budget Variance</u>	
REVENUE							
Library service - Rothesay		7,080	7,080	0	84,965	(77,885)	
Library service - Quispamsis		11,080	11,080	0	132,960	(121,880)	
Room Rentals, Printer and copies		564	375	189	4,500	(3,936)	
Grants		0	0	0	7,061	(7,061)	
Donations	163	0	0			0	
Previous Year's Surplus		17	17	0	204	(187)	
TOTAL REVENUE	163	18,742	18,552	189	229,690	(210,948)	
EXPENSE							
<u>Operations Expenditures</u>							
Other Expenditures - Restricted Fund	80					0	
Small Equipment and Furniture		247	689	442	8,265	8,018	
Total Capital Expenditures	80	247	689	442	8,265	8,018	
<u>Wages</u>							
Total Wages & Casual Labour		814	1,236	422	29,799	28,985	
<u>General & Administration Expenses</u>							
Building Maintenance		6,128	5,962	(165)	71,546	65,418	
Grounds Maintenance		2,562	2,562	0	20,000	17,438	
Office		896	717	(179)	8,600	7,704	
Utilities		5,525	5,100	(425)	53,634	48,109	
Accounting, audit and legal		0	0	0	10,660	10,660	
Professional Development		0	167	167	2,000	2,000	
Insurance		616	616	0	7,392	6,776	
Public Relations		0	250	250	3,000	3,000	
Communications		464	775	310	9,294	8,830	
Miscellaneous Expense		20	167	146	2,000	1,980	
Program Exp		207	292	85	3,500	3,293	
Total General & Admin Expenses		16,418	16,606	189	191,626	175,208	
TOTAL EXPENSE	80	17,479	18,531	1,052	229,690	212,211	
NET INCOME (Deficit)	\$ 83	\$ 1,263	21	1,242	0	1,263	

Kennebecasis Public Library Inc.		2018 May 14 Open Session FINAL_091					
Comparative Income Statement (DRAFT)		OPERATING FUND					
Period ending February 28, 2018	a	b	c	b - c	d	b - d	
	<u>Restricted Fund</u>	<u>Operating YTD Actual</u>	<u>Year To Date Budget</u>	<u>Year To Date Variance Better (Worse)</u>	<u>Annual Budget</u>	<u>Annual Budget Variance</u>	
REVENUE							
Library service - Rothesay		14,161	14,161	0	84,965	(70,804)	
Library service - Quispamsis		22,160	22,160	0	132,960	(110,800)	
Room Rentals, Printer and copies		766	750	16	4,500	(3,734)	
Grants		0	0	0	7,061	(7,061)	
Donations	269	0	0			0	
Previous Year's Surplus		34	34	0	204	(170)	
TOTAL REVENUE	269	37,121	37,105	16	229,690	(192,569)	
EXPENSE							
<u>Operations Expenditures</u>							
Other Expenditures - Restricted Fund	97					0	
Small Equipment and Furniture		247	1,378	1,131	8,265	8,018	
Total Capital Expenditures	97	247	1,378	1,131	8,265	8,018	
<u>Wages</u>							
Total Wages & Casual Labour		1,337	2,371	1,034	29,799	28,462	
<u>General & Administration Expenses</u>							
Building Maintenance		7,420	11,924	4,504	71,546	64,126	
Grounds Maintenance		5,123	5,124	1	20,000	14,877	
Office		1,791	1,433	(358)	8,600	6,809	
Utilities		10,855	10,900	45	53,634	42,779	
Accounting, audit and legal		0	200	200	10,660	10,660	
Professional Development		0	333	333	2,000	2,000	
Insurance		1,232	1,232	0	7,392	6,160	
Public Relations		0	500	500	3,000	3,000	
Communications		934	1,549	615	9,294	8,360	
Miscellaneous Expense		77	333	256	2,000	1,923	
Program Exp		352	583	231	3,500	3,148	
Total General & Admin Expenses		27,786	34,113	6,327	191,626	163,840	
TOTAL EXPENSE	97	29,370	37,861	8,492	229,690	200,320	
NET INCOME (Deficit)	\$ 172	\$ 7,751	(756)	8,508	0	7,751	

Building Maintenance Report March 2018

Past month has seen the continuation of spot repairs and painting.

C&E called to trouble shoot part of heating system as there were power blips during snow storm. Problem resolved as computer needed to be rebooted. If this happen again we can do this ourselves.

New shelving units installed in upper storage room.

Replaced burn out tubes in light fixtures.

Repaired the broken leg on study room deck.

Repair roll blind in study room.

Yours

Philip Shedd CET



KENNEBECASIS PUBLIC LIBRARY INC.

FINANCIAL STATEMENTS

DECEMBER 31, 2017

KENNEBECASIS PUBLIC LIBRARY INC.

2018May14OpenSessionFINAL_094

DECEMBER 31, 2017

CONTENTS

	Page
INDEPENDENT AUDITORS' REPORT	1- 2
FINANCIAL STATEMENTS	
Statement of Financial Position	3
Statement of Operations	4
Statement of Changes in Net Assets	5
Statement of Cash Flows	6
Notes to Financial Statements	7 - 13

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, 2017 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, 2017 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.



CHARTERED PROFESSIONAL ACCOUNTANTS

Saint John, New Brunswick
March 21, 2018

KENNEBECASIS PUBLIC LIBRARY INC.

2018 May 14 Open Session FINAL_057

STATEMENT OF FINANCIAL POSITION

AS AT DECEMBER 31, 2017

	<u>2017</u>	<u>2016</u>
FINANCIAL ASSETS		
Cash and cash equivalents	\$ 28,201	\$ 27,926
Accounts receivable		
General	106	221
Federal Government and its agencies (Note 4)	10,846	9,272
Due from related party (Note 6)	<u>1,526</u>	<u>560</u>
	<u>\$ 40,679</u>	<u>\$ 37,979</u>
LIABILITIES		
Accounts payable and accrued liabilities	\$ 25,061	\$ 24,391
Deferred revenue (Note 5)	<u>1,552</u>	<u>776</u>
	<u>26,613</u>	<u>25,167</u>
NET ASSETS	<u>14,066</u>	<u>12,812</u>
NON-FINANCIAL ASSETS		
Tangible capital assets (Note 8)	6,058,665	6,041,467
Accumulated amortization (Note 8)	<u>(1,260,940)</u>	<u>(951,006)</u>
	4,797,725	5,090,461
Prepaid expenses	<u>7,933</u>	<u>7,448</u>
	<u>4,805,658</u>	<u>5,097,909</u>
ACCUMULATED SURPLUS	<u>\$ 4,819,724</u>	<u>\$ 5,110,721</u>

COMMITMENTS (Note 7)

APPROVED BY:

Kevin Winkler Director
Amy Watling Treasurer

KENNEBECASIS PUBLIC LIBRARY INC.
 2018May14OpenSessionFINAL_098

STATEMENT OF OPERATIONS

FOR THE YEAR ENDED DECEMBER 31, 2017

	2017 Budget (Note 10)	2017 Actual	2016 Actual
REVENUE			
Contributions by Municipalities - operating (Note 6)	\$ 215,685	\$ 215,685	\$ 213,682
Interest and sundry income	3,900	4,077	4,750
Donations (Notes 5 and 6)	-	4,665	5,209
Grants (Note 6)	-	7,114	6,892
Miscellaneous Income	<u>-</u>	<u>2,857</u>	<u>1,273</u>
	<u>219,585</u>	<u>234,398</u>	<u>231,806</u>
EXPENDITURE			
Building and grounds maintenance	90,639	82,174	92,092
Insurance	7,217	7,246	10,890
Office	9,100	9,142	8,452
Wages	22,550	25,152	28,470
Professional development	2,000	1,686	699
Professional fees	10,660	11,064	11,018
Public relations	3,000	2,104	3,018
Program supplies	3,000	3,002	5,254
Utilities	52,703	54,915	52,571
Communications	8,735	8,555	6,173
Purchase of books and materials	-	4,700	5,209
Operating equipment and maintenance	8,265	5,062	4,047
Miscellaneous	2,700	659	1,751
Amortization	<u>309,934</u>	<u>309,934</u>	<u>307,859</u>
	<u>530,503</u>	<u>525,395</u>	<u>537,503</u>
ANNUAL DEFICIT FOR THE YEAR (Note 9)	\$ <u>(310,918)</u>	(290,997)	(305,697)
ACCUMULATED SURPLUS - BEGINNING OF YEAR		<u>5,110,721</u>	<u>5,416,418</u>
ACCUMULATED SURPLUS - END OF YEAR		\$ <u>4,819,724</u>	\$ <u>5,110,721</u>

KENNEBECASIS PUBLIC LIBRARY INC.

2018May14OpenSessionFINAL_099

STATEMENT OF CHANGES IN NET ASSETS

AS AT DECEMBER 31, 2017

	2017	2016
Annual deficit	\$ (290,997)	\$ (305,697)
Acquisition of tangible capital assets	(17,198)	(3,556)
Amortization of tangible capital assets	<u>309,934</u>	<u>307,859</u>
	<u>1,739</u>	<u>(1,394)</u>
Acquisition of prepaid assets	(7,933)	(7,448)
Use of prepaid assets	<u>7,448</u>	<u>11,675</u>
	<u>(485)</u>	<u>4,227</u>
Increase in net assets	1,254	2,833
Net assets - beginning of year	<u>12,812</u>	<u>9,979</u>
Net assets - end of year	<u>\$ 14,066</u>	<u>\$ 12,812</u>

KENNEBECASIS PUBLIC LIBRARY INC.

2018May14OpenSessionFINAL_100

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED DECEMBER 31, 2017

	2017	2016
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS		
OPERATING TRANSACTIONS		
Annual deficit	\$ (290,997)	\$ (305,697)
Amortization of tangible capital assets	309,934	307,859
Accounts receivable - General	115	1,717
Accounts receivable - Federal Government and its agencies	(1,574)	5,261
Due from related party	(966)	(82)
Accounts payable and accrued liabilities	670	(19,358)
Deferred revenue	776	776
Change in prepaid expenses	<u>(485)</u>	<u>4,227</u>
	<u>17,473</u>	<u>(5,297)</u>
CAPITAL TRANSACTIONS		
Acquisition of tangible capital assets	<u>(17,198)</u>	<u>(3,556)</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	275	(8,853)
CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR	<u>27,926</u>	<u>36,779</u>
CASH AND CASH EQUIVALENTS - END OF YEAR	<u>\$ 28,201</u>	<u>\$ 27,926</u>

KENNEBECASIS PUBLIC LIBRARY INC.

2018May14OpenSessionFINAL_101

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2017

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.

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 focus of Public Sector Accounting Standards ("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 operating results of the Friends of Kennebecasis Public Library (Note 6) are included in these financial statements.

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.

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2017

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>	<u>Estimated Useful Life</u>
Land improvements	15 years
Building	20-40 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.

KENNEBECASIS PUBLIC LIBRARY INC.

2018May14OpenSessionFINAL_103

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2017

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, 2017:

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. DUE FROM FEDERAL GOVERNMENT AND ITS AGENCIES

	2017	2016
Canada Revenue Agency (HST refund)	\$ <u>10,846</u>	\$ <u>9,272</u>

5. DEFERRED REVENUE

The Library receives restricted donations specific to the purchase of books, materials and related supplies.

KENNEBECASIS PUBLIC LIBRARY INC.

2018May14OpenSessionFINAL_104 NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2017

6. 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:

	<u>2017</u>	<u>2016</u>
Quispamsis	\$ 129,312	\$ 132,747
Rothesay	<u>86,373</u>	<u>80,935</u>
	<u>\$ 215,685</u>	<u>\$ 213,682</u>

In 2015, Friends of Kennebecasis Public Library was created to increase the Library's eligibility for grants. In 2014, the Library only received 50% funding because the Government classified the Board as being publicly funded due to the funds the Board received and administered on behalf of the municipalities. Friends of Kennebecasis Public Library's revenue gets administered through to the Library to grants or to donations. In 2017, \$7,114 (2016 - \$6,892) was received as Summer Student Grants while \$3,064 (2016 - \$4,712) was received as donations.

7. COMMITMENTS

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

In 2016, the Library committed \$3,150 payable over 2 semi annual installments to Controls & Equipment Ltd. commencing on December, 2016. 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. In 2017, the amount of \$3,150 was committed for the next year.

KONE Inc. - Elevator Maintenance Agreement

In 2014, the Library committed \$196 payable each month over a period of fifteen years to KONE Inc. commencing on June 1, 2014. In 2018, the monthly payment will increase to \$260, with total payments of \$3,120 being 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 \$1,308 were made. The minimum annual payment due over the next year is \$1,308.

Ultra Alarm Services - Fire Alarm Contract

In 2017, the Library committed \$490 for one year commencing on November 27, 2017. During the year, total payments of \$490 were made.

Urban Landscaping - Snow Removal Contract

During the year, the Library committed \$11,299 per year for three years commencing on August 11, 2016 for snow removal. During the year, total payments of \$11,299 were made. The minimum annual payments due over the next two years are: 2018 - \$11,299 and 2019 - \$8,474.

Ernie's Home Improvement Ltd.

In 2016, the Library committed \$4,830 payable over three years to Ernie's Home Improvement Ltd. for landscaping services. During the year, total payments of \$4,830 were made. The minimum annual payment due over the next year is \$4,830.

KENNEBECASIS PUBLIC LIBRARY INC.

2018May14OpenSessionFINAL_105

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2017

8. SCHEDULE OF TANGIBLE CAPITAL ASSETS

	<u>Land</u>	<u>Land Improvements</u>	<u>Building</u>	<u>Furniture and Equipment</u>	<u>2017 Total</u>	<u>2016 Total</u>
COST						
Balance - beginning of year	\$ 337,544	\$ 250,572	\$ 5,005,484	\$ 447,867	\$ 6,041,467	\$ 6,037,911
Add: net additions during the year	-	-	-	17,198	17,198	3,556
Less: disposals during the year	-	-	-	-	-	-
Balance - end of year	<u>337,544</u>	<u>250,572</u>	<u>5,005,484</u>	<u>465,065</u>	<u>6,058,665</u>	<u>6,041,467</u>
ACCUMULATED AMORTIZATION						
Balance - beginning of year	-	58,468	590,856	301,682	951,006	643,147
Add: amortization during the year	-	16,705	201,936	91,293	309,934	307,859
Less: accumulated amortization on disposals	-	-	-	-	-	-
Balance - end of year	-	<u>75,173</u>	<u>792,792</u>	<u>392,975</u>	<u>1,260,940</u>	<u>951,006</u>
NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS	<u>\$ 337,544</u>	<u>\$ 175,399</u>	<u>\$ 4,212,692</u>	<u>\$ 72,090</u>	<u>\$ 4,797,725</u>	<u>\$ 5,090,461</u>

KENNEBECASIS PUBLIC LIBRARY INC.

2018May14OpenSessionFINAL_106

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2017

9. RECONCILIATION OF ANNUAL SURPLUS (DEFICIT)

	General Operating Fund	Capital Fund	Total
2017 annual surplus (deficit)	\$ <u>18,937</u>	\$ <u>(309,934)</u>	\$ <u>(290,997)</u>
Adjustments to annual surplus for funding requirements			
Second previous year's surplus	984	-	984
Capital purchased through Operating Fund	(17,198)	17,198	-
Amortization expense	<u>-</u>	<u>309,934</u>	<u>309,934</u>
Total adjustments to 2017 annual surplus (deficit)	<u>(16,214)</u>	<u>327,132</u>	<u>310,918</u>
2017 annual surplus for funding requirements	\$ <u><u>2,723</u></u>	\$ <u><u>17,198</u></u>	\$ <u><u>19,921</u></u>

KENNEBECASIS PUBLIC LIBRARY INC.

2018May14OpenSessionFINAL_107

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2017

10. OPERATING BUDGET TO PSAS BUDGET

	Operating Budget General	Amortization TCA	Transfers	Total
REVENUE				
Rothsay	\$ 86,373	\$ -	\$ -	\$ 86,373
Quispamsis	129,312	-	-	129,312
Surplus of second previous year	984	-	(984)	-
Interest and sundry income	<u>3,900</u>	<u>-</u>	<u>-</u>	<u>3,900</u>
	<u>220,569</u>	<u>-</u>	<u>(984)</u>	<u>219,585</u>
EXPENDITURE				
Building and grounds maintenance	90,639	-	-	90,639
Insurance	7,217	-	-	7,217
Office	9,100	-	-	9,100
Wages	22,550	-	-	22,550
Professional development	2,000	-	-	2,000
Professional fees	10,660	-	-	10,660
Public relations	3,000	-	-	3,000
Utilities	52,703	-	-	52,703
Communications	8,735	-	-	8,735
Program supplies	3,000	-	-	3,000
Operating equipment and maintenance	8,265	-	-	8,265
Miscellaneous	2,700	-	-	2,700
Amortization	<u>-</u>	<u>309,934</u>	<u>-</u>	<u>309,934</u>
	<u>220,569</u>	<u>309,934</u>	<u>-</u>	<u>530,503</u>
Surplus (Deficit)	<u>\$ -</u>	<u>\$ (309,934)</u>	<u>\$ (984)</u>	<u>\$ (310,918)</u>



2018 May 14 Open Session FINAL_108 Page 1 of 7

KENNEBECASIS REGIONAL JOINT BOARD OF POLICE COMMISSIONERS

ADDRESS ALL CORRESPONDENCE TO:

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

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

Dr. Matt Alexander
Chairperson

KENNEBECASIS REGIONAL JOINT BOARD
OF POLICE COMMISSIONERS
MEETING HELD AT
KENNEBECASIS REGIONAL POLICE FORCE HEADQUARTERS BUILDING
126 MILLENNIUM DRIVE
QUISPAMISIS, NEW BRUNSWICK
ON WEDNESDAY, MARCH 28, 2018
AT 4:00 P.M.

REGULAR MEETING

PRESENT:

Matt Alexander – Chair (Rothesay)
Bob McLaughlin, Vice-Chair (Quispamsis)
Richard MacPhee, (Rothesay)
Peter Bourque (Rothesay)
Emil Olsen (Quispamsis)
Richard Arbeau (Quispamsis)
Libby O'Hara (Quispamsis)
Linda Sherbo (Provincial Representative)
Chief Wayne Gallant
Deputy Chief Jeff Giggey
Cherie Madill – Secretary Treasurer of the Board
Debi Stewart – Secretary
Maureen Adamson - Secretary

ABSENT:

Tiffany Mackay French (Rothesay)

CALL TO ORDER

The Chairman brought the Regular Meeting to Order.

REGULAR MEETING
MARCH 28, 2018

APPROVAL OF AGENDA

A motion was requested by the Chair for approval of the Agenda for the meeting.

It was moved by Libby O'Hara and seconded by Bob McLaughlin that the Agenda for the Regular Meeting of March 28, 2018 be approved. **MOTION CARRIED**

APPROVAL OF MINUTES

A Motion was requested by the Chair for the Approval of the Minutes of the Regular Meeting of February 28, 2018.

It was moved by Peter Bourque and seconded by Linda Sherbo that the Minutes of the Regular Meeting of February 28, 2018 be approved. **MOTION CARRIED**

DECLARATION OF CONFLICT OF INTEREST

Bob McLaughlin declared a conflict in regard to anything dealing with the building. Richard Arbeau declared a conflict in regard to insurance.

SECRETARY-TREASURER'S REPORT

Ms. Madill provided the Financial Statements for January and February 2018. A review of the Financials for February provided the following information:

Statement of Financial Position as at February 28, 2018

- Cash General is at \$319,281 comparable to 2017's Cash General at \$322,526
- Accounts Payable and Accrued for 2018 is \$238,818 compared to 2017's \$330,847

Statement of Operations as at February 28, 2018

- Revenue is down a little this year, due to a shortage of Secondments during January and part of February, a shortage of approximately \$12,000.

REGULAR MEETING
MARCH 28, 2018

Statement of Operations as at February 28, 2018 (cont'd)

- Under Expenditures, Crime Control, Salaries is under budget because of one position not being filled; there are two vacant positions - one is being filled by a temporary person.
- Some added expenses are seen in Uniforms (for our new Chief); and a maintenance agreement for the new finger print scanner was processed this past February
- Under Vehicles, we are under budget as we await the closing of a tender for a new vehicle (truck). This tender is due to close in two weeks.
- Building expenses are over budget due to expenses associated with LED lites and flag poles as well as the cost of a Maintenance Agreement with Chubb.
- Administration costs are up a little because of legal fees. The Sick Pay/Retirement numbers which do not go into the fund until the end of the year, have been included to allow the Chief to compare to last year's report.

Telecom Fund

There is a surplus of \$369 in this account.

Overall surplus is \$18,186.00 for the two months ending February 28, 2018.

After a review of the Secretary-Treasurer's Report,

It was moved by Libby O'Hara and seconded by Emil Olsen that the Report for the period ending February 28,2018 be approved.

MOTION CARRIED

Linda Sherbo questioned the need of pages 4 and 5 of the TD Investment Account Statement (which are printed twice in the meeting package) as there is little relevant information on either page. Perhaps something to consider re re-cycling.

CHIEF'S REPORT

Chief Gallant referred to the Training Summary outlined in his report and said that there was an aggressive plan in place for the year. A conversation will be needed around the training budget with two new inspectors coming on board.

REGULAR MEETING
MARCH 28, 2018

CHIEF'S REPORT (cont'd)

One item of concern was the funding strategy being offered by the Province to support training with regard to the marijuana program. The model being used to determine which region would receive funding for training did not reward us for doing a good job of having people trained previously. Each agency would be approved for up to 50% funding. As some agencies are way behind in their training, they will be receiving more funding than us. The current plan is for five years of funding but this may be adjusted as we go forward.

After discussion,

It was moved by Bob McLaughlin and seconded by Libby O'Hara that we send a letter on behalf of the Board to the government expressing our displeasure with the funding approach re the marijuana program.

MOTION CARRIED

The Chief will help fine tune the letter and both Towns will be copied.

Linda Sherbo asked whether we are prepared for fentanyl and other such issues. The Chief said that we had received fentanyl safety kits for officers.

A Roles and Responsibilities workshop is being organized with civilian staff. A meeting is being scheduled with Quispamsis; the Chief has not yet heard back from Rothesay with regard to a strategic planning exercise; this would be operational and risk focused.

Linda Sherbo asked whether we were planning on having a Strategic Planning Board Committee; however it was noted that we would wait to see what Chief Gallant came up with during his meetings with Rothesay and Quispamsis.

Under Community Policing and the coloring book referenced, it was suggested that the we contact Kwik Kopy who might copy this for us at a reasonable cost.

Deputy Giggey reported on a meeting held recently in Toronto re the legalization of cannabis. Susan Duville from Quispamsis was also in attendance. Some questions came up with how to test an individual to determine if they are impaired. The police officer will have to articulate why they thought the person was over the legal limit for marijuana as the testing is not the same as someone who is over the legal limit for alcohol. Workplace issues may also arise if employees are under the influence. Changes will probably come as this is a new issue.

REGULAR MEETING

MARCH 28, 2018

CHIEF'S REPORT (cont'd)

There does not appear to be any uniformity in this issue across Canada. As well, it is difficult to determine when marijuana has been used.

Chief Gallant indicated that we would have to develop an internal policy here.

CACP has suggested a delay in implementation until there is a standard test adopted. This was not supported by the government.

Linda Sherbo suggested that an initiative be taken on approaching schools to bring this message to at least the local area. Deputy Giggey said that Towns will need by-laws in place on where marijuana places can open up- i.e., far from schools, etc.

Much discussion was held around marijuana and the various issues that exist.

Libby O'Hara enquired whether any consideration was given to taking one community for one year, rolling it out for a year, getting regulations in place, getting kinks out and then approaching other areas of Canada. This has been done in the States, and presentations have been received. However, Libby indicated she would prefer input from Canada as the Canadian/American cultures differ.

COMMITTEE REPORTS

Richard Arbeau asked who will be informing everyone when to meet on some of these committees, i.e., notice of tenders, building, etc.

The Chief is looking at 4-6 weeks on consultation on strategic planning and then would take the input collected and call a meeting. This applies to all committees.

Transportation

Linda Sherbo asked for an update on Transportation at the next meeting. The Chief will have a report prepared for the next meeting.

Debi Stewart will be forwarding vehicle specs and closing date by email to the Transportation Committee.

REGULAR MEETING
MARCH 28, 2018

COMMITTEE REPORTS (cont'd)

Environmental Issues

Chief Gallant asked that anyone with issues to inform an environmental scan for the strategic plan could contact him,

Cyber-Security

Some questions arose about cyber-security and Peter Bourque gave a bit of background on how his office had approached security. He suggested we could have a security assessment as there are so many ways in which security could be challenged.

Libby O'Hara noted the cost of insuring the IT and whether a Risk Management or Assessment would decrease the cost of insurance.

Emil Olsen suggested we check with others in a similar situation and see what they have in place now.

Chief Gallant would welcome an assessment. Our system is tied to the Provincial System.

Security - Schools

Linda Sherbo visits schools in the Rothesay area and hears positive things about the Police Force and the Chief. Regarding the school shootings that have been in the news recently Linda has received positive report on policy. This is a new reality and a present concern and is close by.

Matt Marsh sits on the Provincial Committee with the Department of Education. It is currently left to individual principals on practicing of lockdowns, etc. It should be up to the Department of Education to outline a standardized approach to these issues across the Province.

ADJOURNMENT

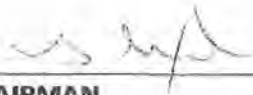
There being no further business to address,

It was moved by Emil Olsen and seconded by Richard Arbeau that the meeting adjourn,
MOTION CARRIED.

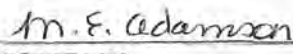
REGULAR MEETING
MARCH 28, 2018

The meeting adjourned at 5:25 PM.

Respectfully submitted,



CHAIRMAN



SECRETARY

KENNEBECASIS REGIONAL JOINT BOARD OF POLICE COMMISSIONERS
STATEMENT OF FINANCIAL POSITION
As at March 31, 2018

	<u>2018</u>	<u>2017</u>
-----Financial assets-----		
Cash - General	369,289	428,122
Sick Pay/ Retirement Investments	837,054	859,643
Accounts Receivable	45,587	64,517
Sales tax recoverable	18,537	13,132
	<u>1,270,467</u>	<u>1,365,414</u>
----Liabilities-----		
Accounts payable and accrued	250,860	292,081
Vested sick leave/retirement accrual	762,929	775,950
Sick leave replacement	13,299	13,299
Accrued pension benefit liability	554,700	749,100
Debenture payable	1,080,000	1,210,000
	<u>2,661,788</u>	<u>3,040,430</u>
NET ASSETS (DEBT)	<u>(1,391,321)</u>	<u>(1,675,016)</u>
----Non-Financial Assets-----		
Tangible capital assets (see page 2)	3,842,882	3,776,370
Accumulated amortization	(1,597,202)	(1,426,406)
	<u>2,245,680</u>	<u>2,349,964</u>
Unamortized Debenture costs	8,650	9,822
Prepaid expenses	47,502	81,173
	<u>2,301,832</u>	<u>2,440,959</u>
ACCUMULATED SURPLUS	<u>910,511</u>	<u>765,943</u>
Assets	3,572,299	3,806,373
Liabilities	3,572,299	3,806,373

KENNEBECASIS REGIONAL JOINT BOARD OF POLICE COMMISSIONERS
SCHEDULE OF TANGIBLE CAPITAL ASSETS
March 31, 2018

	<u>2018</u>			<u>2017</u>
	-----TANGIBLE CAPITAL ASSETS-----			
	Balance			Balance
	beginning of year	Additions	Disposals	end of year
<i>Millennium Drive</i>				
Land	194,248			194,248
Building - Roof	42,677			42,677
Mechanical	250,628			250,628
Electrical	330,543			330,543
Other	520,640			520,640
Structure	1,106,997			1,106,997
	2,251,484	0		2,251,484
Accumulated amortization	(822,139)			(756,117)
Net book value of Building	1,429,345	0	0	1,495,367
Paving	52,600			52,600
Accumulated amortization	(32,875)			(30,245)
Net book value of paving	19,725	0	0	22,355
Landscaping	3,268			3,268
Accumulated amortization	(3,268)			(3,268)
Net book value of landscaping	0	0	0	0
<i>Furnishings</i>	198,387			198,387
Accumulated amortization	(112,410)			(102,491)
Net book value of furnishings	85,977	0	0	95,896
<i>Machinery & equipment</i>	88,300			88,300
Accumulated amortization	(54,207)			(49,781)
Net book value of equipment	34,093	0	0	38,519
<i>Information technology equipment</i>	387,790			340,913
Accumulated amortization	(222,096)			(167,998)
Net book value of IT equipment	165,694	0	0	172,915
<i>Vehicles</i>	666,804			647,169
Accumulated amortization	(350,207)			(316,506)
Net book value of vehicles	316,597	0	0	330,663
Total Tangible Capital assets	3,842,882	0	0	3,776,370
Total Accumulated amortization	(1,597,202)	0	0	(1,426,406)
Net Book Value	2,245,680	0	0	2,349,963

KENNEBECASIS REGIONAL JOINT BOARD OF POLICE COMMISSIONERS

STATEMENT OF OPERATIONS
THREE MONTHS ENDING MARCH 31, 2018

	THREE MONTHS				
	THREE MONTHS --ACTUAL--		PRIOR YR	BUDGET	
REVENUE:					
Fees	9,725	-35%	\$10,150	\$15,000	\$60,000
Taxi & Traffic Bylaw	3,478	178%	3,301	1,250	5,000
Interest income	2,637	111%	1,164	1,250	5,000
Retirement investment income	7,492	58%	6,318	4,750	19,000
Secondments	41,570	-21%	77,724	52,875	211,500
	<u>64,903</u>	<u>-14%</u>	<u>98,657</u>	<u>75,125</u>	<u>300,500</u>
EXPENDITURE:					
CRIME CONTROL					
Salaries	791,239	-8%	\$802,063	857,206	\$3,428,822
Benefits	159,823	-7%	158,870	171,501	686,005
Training	18,198	80%	6,625	10,125	40,500
Equipment	1,877	-62%	0	5,000	20,000
Equip repairs & IT support	1,426	43%	862	1,000	4,000
Communications	14,662	-29%	15,684	20,550	82,200
Office function	3,446	-14%	3,651	4,000	16,000
Leasing	4,177	18%	3,044	3,550	14,200
Policing-general	16,872	108%	7,554	8,125	32,500
Insurance	3,638	6%	2,822	3,437	13,746
Uniforms	18,476	105%	17,785	9,000	36,000
Prevention/p.r.	1,804	3%	777	1,750	7,000
Investigations	9,349	29%	10,979	7,250	29,000
Detention	6,518	0%	6,525	6,525	26,100
Taxi & Traffic Bylaw	0	-100%	422	300	1,200
Auxillary	100	-73%	0	375	1,500
Public Safety	8,690	0%	8,486	8,691	34,762
	<u>1,060,295</u>	<u>-5%</u>	<u>1,046,149</u>	<u>1,118,384</u>	<u>4,473,535</u>
VEHICLES					
Fuel	24,324	-7%	24,455	26,250	105,000
Maint./repairs	11,961	-44%	16,115	21,250	85,000
Insurance	5,917	1%	6,966	5,873	23,492
New vehicles	0	-100%	0	19,000	76,000
Equipment	4,011	167%	0	1,500	6,000
	<u>46,213</u>	<u>-37%</u>	<u>47,536</u>	<u>73,873</u>	<u>295,492</u>

2018 May 14 Open Session FINAL 119

KENNEBECASIS REGIONAL JOINT BOARD OF POLICE COMMISSIONERS
STATEMENT OF OPERATIONS
THREE MONTHS ENDING MARCH 31, 2018

EXPENDITURE continued:	-----THREE MONTHS-----				
	<u>--ACTUAL--</u>		<u>PRIOR YR</u>	<u>-----BUDGET-----</u>	
BUILDING					
Maintenance	12,137	29%	5,317	9,375	37,500
Cleaning	6,084	-1%	5,771	6,125	24,500
Electricity	13,817	18%	14,470	11,750	47,000
Taxes	11,558	0%	11,558	11,558	46,232
Insurance	1,465	1%	1,412	1,455	5,818
Grounds	11,322	312%	4,417	2,750	11,000
Interest on Debenture	7,038	5%	7,512	6,723	26,890
Debenture Principal	32,750	0%	32,500	32,750	131,000
	<u>96,169</u>	17%	<u>82,957</u>	<u>82,485</u>	<u>329,940</u>
ADMINISTRATION					
Salaries	181,900	6%	144,144	171,713	686,850
Benefits	39,772	15%	34,504	34,501	138,005
Professional Fees	14,781	44%	7,409	10,250	41,000
Travel/Training	4,840	49%	1,411	3,250	13,000
Board Travel/Expenses	264	-95%	240	5,000	20,000
Insurance	309	-4%	314	323	1,292
Labour Relations	22,008	780%	5,411	2,500	10,000
Sick Pay/Retirement	15,384	0%	15,063	15,387	61,547
Retirement int & dividends	7,492	58%	6,318	4,750	19,000
2nd prior year (surplus) deficit	(18,658)		(28,502)	(18,658)	(74,632)
	<u>268,092</u>	17%	<u>186,312</u>	<u>229,016</u>	<u>916,062</u>
	1,405,868	-2%	1,264,297	1,428,632	5,714,529
CONTRIBUTED BY MEMBERS	<u>1,428,634</u>		<u>1,397,381</u>	<u>1,428,632</u>	<u>5,714,529</u>
SURPLUS (DEFICIT)	<u>22,766</u>		<u>\$133,084</u>	<u>\$0</u>	<u>\$0</u>
TELECOM FUND					
City of SJ telecomm services	88,762	0%	84,277	88,762	355,049
Data Networking charges	2,479		2,451	2,568	10,273
Retirees health insurance	96		(234)	375	1,500
2nd prior year (surplus) deficit	(760)	0%	24	(760)	(3,041)
	<u>90,577</u>		<u>86,518</u>	<u>90,945</u>	<u>363,781</u>
CONTRIBUTED BY MEMBERS	<u>90,945</u>		<u>87,244</u>	<u>90,945</u>	<u>363,781</u>
SURPLUS (DEFICIT)	<u>368</u>		<u>\$726</u>	<u>\$0</u>	<u>\$0</u>
Total surplus (deficit)	23,134		\$133,810		

KENNEBECASIS REGIONAL JOINT BOARD OF POLICE COMMISSIONERS pg 5
 NOTES TO THE FINANCIAL STATEMENTS
 MARCH 31, 2018

STATEMENT OF FINANCIAL POSITION

BANK balance		369,289	at March 31
ACCOUNTS PAYABLE balance	250,860		
Debenture costs to be paid in June & December	(39,495)		
	<u> </u>		
Current Accounts Payable		211,366	Paid in April
		<u> </u>	
Extra (Shortfall) in bank account		157,923	

Prepays include insurance, SJ Telecom & Managed Health Care's deposit of \$13,500

STATEMENT OF OPERATIONS

Revenue:

- * Secondments - budgeted for two secondments for the whole year
 One secondment in January (the other one changed staff (replacement starting mid-February))

Crime Control:

- * Salaries - two vacancies (one being filled by temporary term)
- * Benefits Health insurance 2018: \$35,570 2017: \$36,095
 Retirees health insurance 2018: \$-1,846 2017: \$920
 The retirees paid \$1,846 (one of the retirees prepaid their April monthly premiums)
 more than the actual costs in 2018

Overtime costs at March 24, 2018		7,618
OT		4,968
Call out OT		1,359
Court OT		1,291
Overtime costs at March 25, 2017		3,936
OT		1,978
Call out OT		95
Court OT		1,863
Change over prior year	OT	2,990
	Call out OT	1,264
	Court OT	<u>(572)</u>
		3,682

Administration:

- * Benefits Health Insurance 2018: \$12,124 2017: \$9,405

Telecom:

- * Retirees health insurance 2018: \$96 2017: \$-234
 Only one retiree - the costs are less

2018May14OpenSessionFINAL_120

2018 CALL SUMMARY

	Jan	Feb	Mar	Apr 20	YTD
TOTAL CALLS FOR SERVICE	852	767	800	469	2888
911 Hangup CAD	25	23	22	13	83
Alarm CAD	62	34	36	29	161
Animal Complaint	8	4	3	6	21
Impaired Driving Complaint CAD	8	5	8	6	27
Parking/Driving Complaints CAD	34	26	43	20	123
Police Medical Call	14	8	8	4	34
Police Fire Call	11	5	4	4	24
Vehcile Stops	167	164	208	99	638
POPA TICKETS	95	88	112	38	333
Bylaw Tickets	7	8	5	1	21
TOTAL FILES CREATED	185	179	173	111	648
7 Day Suspension Warning	0	0	1	0	1
A.T.V. Snowmobile	0	1	2	0	3
Alarm	1	0	0	0	1
Ammo/Flare Disposal & Found	1	1	3	1	6
Animal Call	1	2	1	2	6
Arson	1	0	0	0	1
Assault	8	11	6	3	28
Assist General Public	17	26	23	17	83
Assist Other Agency	9	4	5	4	22
Break & Enter	1	3	1	2	7
Bylaws	0	0	1	2	3
Child Pornography	0	0	1	0	1
Harrasement	2	0	0	0	2
Disturbance	3	1	0	3	7
Domestic Call	5	1	2	2	10
Driving While Disqualified	3	2	5	0	10
Drug Complaint	0	1		0	1
Fail to Comply with Conditions	0	0		2	2
Fail to Stop or Remain	2	5	6	4	17
Fight In Progress	0	1	1	0	2
Found Drugs	0	0	1	0	1
Lost/Found Property	3	7	8	6	24
Fail/Refuse Breath Sample	0	1	0	0	1
Found Ammo/Flares/Etc	0	1	0	0	1
Fraud	5	1	6	1	13
Impaired Operation of MV	1	3	5	4	13
Inspection Sticker, Etc	0	0	3	1	4
Intoxicated Person	0	0	0	0	0
Loud Party/Noise Complaint	0	1	0	0	1
Medical Call	2	2	1	0	5
Mental Health Call	7	9	7	0	23
Mischief	3	4	3	2	12
Missing Person	4	2	2	2	10
MVA	31	40	30	11	112
No Insurance	0	0	2	0	2
Non Criminal Domestic Dispute	7	5	5	4	21
Obstruct Police Officer	1	0	0	0	1
Other Provincial Traffic Offences	0	0	3	1	4
Other Provincial Statutes	1	1	3	3	8
Possession of Cannabis	0	1	0	0	1
Possession of Weapons	1	0	0	1	2
Breach of Probation	1	0	1	1	3
Provincial Liquor Act	0	0	0	1	1
Public Relations	9	2	7	3	21
Robbery	0	0	0	1	1
Sexual Assault	2	1	0	0	3
Shoplifting	4	2	5	2	13

2018May14OpenSessionFINAL_121

Sudden Death	2	2	1	2	7
Suspicious Person	0	0	0	0	0
Theft from MV	1	0	1	2	4
Theft Under \$5000	5	4	5	4	18
Theft Over \$5000	0	1	0	0	1
Traffic Check Stop	1	2	1	0	4
Traffic/Parking Complaint	6	6	3	6	21
Trespass at Night	0	0	0	1	1
Unwanted Person	0	0	1	0	1
Uttering Threats	0	2	1	5	8
Warrants/Execution of Warrant	0	1	1	0	2



KENNEBECASIS REGIONAL POLICE FORCE

2018 May 14 Open Session MINA_192



ADDRESS ALL CORRESPONDENCE TO:

CHIEF OF POLICE
126 MILLENNIUM DRIVE
QUISPAMIS, N.B.
E2E 6E6

WAYNE GALLANT, M.O.M.
CHIEF OF POLICE

www.kennebecasisregionalpolice.com

TELEPHONE: (506) 847-6300
FAX: (506) 847-6301 ADMIN: (506)847-6313
E-MAIL: krpfadmin@nbpolice.ca

Your File:
Our File:

April 5, 2018

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 2017.

We trust this meets with your approval.

Yours truly,

Wayne Gallant
Chief of Police

/dls

**KENNEBECASIS REGIONAL JOINT BOARD OF POLICE
COMMISSIONERS**

FINANCIAL STATEMENTS

DECEMBER 31, 2017

KENNEBECASIS REGIONAL JOINT BOARD OF POLICE

2018 May 10 Over Session FINL_124
COMMISSIONERS

DECEMBER 31, 2017

CONTENTS

	Page
INDEPENDENT AUDITORS' REPORT	1 - 2
FINANCIAL STATEMENTS	
Statement of Financial Position	3
Statement of Operations	4
Statement of Changes in Net Debt	5
Statement of Cash Flows	6
Notes to Financial Statements	7 - 19

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, 2017 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.

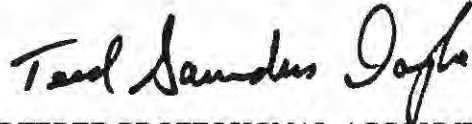
An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or 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.

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, 2017 and the results of its operations and changes in net debt and cash flows for the year then ended in accordance with Canadian public sector accounting standards.



CHARTERED PROFESSIONAL ACCOUNTANTS

Saint John, NB
March 28, 2018

KENNEBECASIS REGIONAL JOINT BOARD OF POLICE

2018 May 10 Open Session FINSL_127

COMMISSIONERS

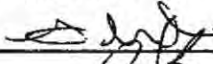
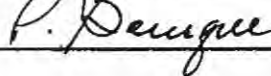
STATEMENT OF FINANCIAL POSITION

AS AT DECEMBER 31, 2017

	2017	2016
FINANCIAL ASSETS		
Cash (Note 4)	\$ 542,959	\$ 403,589
Accounts receivable		
General	17,025	8,082
Federal Government and its agencies (Note 5)	76,587	162,459
Investments (Notes 6 and 8)	<u>826,732</u>	<u>851,178</u>
	<u>\$ 1,463,303</u>	<u>\$ 1,425,308</u>
LIABILITIES		
Accounts payable and accrued liabilities	\$ 404,981	\$ 435,673
Long term debt (Note 7)	1,080,000	1,210,000
Accrued sick leave	13,299	13,299
Accrued liability for vested retirement benefits (Note 8)	773,552	777,458
Post employment benefits payable (Note 9)	<u>554,700</u>	<u>749,100</u>
	<u>2,826,532</u>	<u>3,185,530</u>
NET DEBT	<u>(1,363,229)</u>	<u>(1,760,222)</u>
NON-FINANCIAL ASSETS		
Tangible capital assets (Note 11)	3,842,883	3,776,371
Accumulated amortization (Note 11)	<u>(1,597,204)</u>	<u>(1,426,407)</u>
	2,245,679	2,349,964
Unamortized debenture costs	8,943	10,115
Prepaid expenses	<u>15,396</u>	<u>60,745</u>
	<u>2,270,018</u>	<u>2,420,824</u>
ACCUMULATED SURPLUS	<u>\$ 906,789</u>	<u>\$ 660,602</u>

COMMITMENTS (Note 10)

APPROVED BY:


 _____ Commissioner

 _____ Commissioner

KENNEBECASIS REGIONAL JOINT BOARD OF POLICE

2018 May 14 Open Session FINAL_128

COMMISSIONERS

STATEMENT OF OPERATIONS

FOR THE YEAR ENDED DECEMBER 31, 2017

	2017	2017	2016
	Budget	Actual	Actual
	(Note 13)		
REVENUE			
Contributions by member municipalities	\$ 5,938,501	\$ 5,938,501	\$ 5,804,657
Other (Note 14)	<u>383,000</u>	<u>316,748</u>	<u>507,724</u>
	<u>6,321,501</u>	<u>6,255,249</u>	<u>6,312,381</u>
EXPENDITURE (Note 14)			
Crime control	4,403,067	4,143,218	4,226,975
Vehicle fleet	322,532	286,124	278,590
Property	280,026	267,997	265,567
Administration	923,205	985,346	908,514
Telecommunications	<u>348,881</u>	<u>345,525</u>	<u>328,812</u>
	<u>6,277,711</u>	<u>6,028,210</u>	<u>6,008,458</u>
ANNUAL SURPLUS FOR THE YEAR BEFORE UNREALIZED GAIN ON INVESTMENTS	43,790	227,039	303,923
UNREALIZED GAIN ON INVESTMENTS	<u>19,148</u>	<u>19,148</u>	<u>49,199</u>
ANNUAL SURPLUS FOR THE YEAR (Note 12)	\$ <u>62,938</u>	246,187	353,122
ACCUMULATED SURPLUS BEGINNING OF YEAR		<u>660,602</u>	<u>307,480</u>
ACCUMULATED SURPLUS - END OF YEAR		\$ <u>906,789</u>	\$ <u>660,602</u>

KENNEBECASIS REGIONAL JOINT BOARD OF POLICE

2018 May 14 Open Session FINAL_129

COMMISSIONERS**STATEMENT OF CHANGES IN NET DEBT****AS AT DECEMBER 31, 2017**

	2017	2016
Annual surplus	\$ 246,187	\$ 353,122
Acquisition of tangible capital assets	(142,415)	(271,316)
Proceeds on disposal of tangible capital assets	4,000	5,393
Amortization of tangible capital assets	222,328	222,540
Loss on disposal of tangible capital assets	<u>20,372</u>	<u>607</u>
	<u>350,472</u>	<u>310,346</u>
Acquisition of prepaid assets	(15,396)	(60,745)
Use of unamortized debenture costs	1,172	1,173
Use of prepaid assets	<u>60,745</u>	<u>78,053</u>
	<u>46,521</u>	<u>18,481</u>
Decrease in net debt	396,993	328,827
Net debt - beginning of year	<u>(1,760,222)</u>	<u>(2,089,049)</u>
Net debt - end of year	<u>\$ (1,363,229)</u>	<u>\$ (1,760,222)</u>

KENNEBECASIS REGIONAL JOINT BOARD OF POLICE

2018 May 14 Open Session FINAL_130

COMMISSIONERS

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED DECEMBER 31, 2017

	2017	2016
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS		
OPERATING TRANSACTIONS		
Annual surplus	\$ 246,187	\$ 353,122
Loss on disposal of tangible capital assets	20,372	607
Unrealized gain on investments	(19,148)	(49,199)
Amortization of tangible capital assets	222,328	222,540
Receivable - General	(8,943)	(2,482)
Receivable - Federal Government and its agencies	85,872	(18,858)
Accounts payable and accrued liabilities	(30,692)	160,153
Change in accrued liability for vested retirement benefits	(3,906)	(37,664)
Change in post employment benefits payable	(194,400)	(166,000)
Change in unamortized debenture costs/prepaid expenses	<u>46,521</u>	<u>18,481</u>
	<u>364,191</u>	<u>480,700</u>
CAPITAL TRANSACTIONS		
Acquisition of tangible capital assets	(142,415)	(271,316)
Proceeds on disposal of tangible capital assets	<u>4,000</u>	<u>5,393</u>
	<u>(138,415)</u>	<u>(265,923)</u>
FINANCING TRANSACTION		
Change in long term debt	<u>(130,000)</u>	<u>(128,000)</u>
INVESTING TRANSACTION		
Purchases net of proceeds of investments	<u>43,594</u>	<u>(39,802)</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	139,370	46,975
CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR	<u>403,589</u>	<u>356,614</u>
CASH AND CASH EQUIVALENTS - END OF YEAR	\$ <u>542,959</u>	\$ <u>403,589</u>

KENNEBECASIS REGIONAL JOINT BOARD OF POLICE

2018 May 14 Open Session ENCL_131

COMMISSIONERS

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2017

1. PURPOSE OF THE ORGANIZATION

The Kennebecasis Regional Joint Board of Police Commissioners (the "Commission") provides police services to the region consisting of the municipalities of Quispamsis and Rothesay.

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 Public Sector Accounting Standards ("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 November 23, 2016 and the Minister of Local Government on March 31, 2017.

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. 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.

Cash and Cash Equivalents

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

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.

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2017

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

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 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:

<u>Asset type</u>	<u>Years</u>
Land improvements	10-20 years
Buildings	20-40 years
Vehicles	5 years
Machinery and equipment	10 years
Information technology equipment	3-5 years
Furniture and fixtures	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, 2017:

KENNEBECASIS REGIONAL JOINT BOARD OF POLICE

2018 May 10 Open Session FINAL_133

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2017

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.

Other Price Risk

Other price risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices (other than those arising from interest rate risk or currency risk), whether those changes are caused by factors specific to the individual financial instrument or its issuer, or factors affecting all similar financial instruments traded in the market. The Commission is exposed to other price risk through its investment in quoted shares.

4. CASH

	<u>2017</u>	<u>2016</u>
Cash - operating	\$ 540,130	\$ 401,443
Cash - investments (Note 8)	<u>2,829</u>	<u>2,146</u>
	<u>\$ 542,959</u>	<u>\$ 403,589</u>

KENNEBECASIS REGIONAL JOINT BOARD OF POLICE

2018 May 10 Open Session PUBLIC_134

COMMISSIONERS

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2017

5. DUE FROM FEDERAL GOVERNMENT AND ITS AGENCIES

	2017	2016
Canada Revenue Agency - HST refund	\$ 52,035	\$ 60,300
RCMP secondments	<u>24,552</u>	<u>102,159</u>
	<u>\$ 76,587</u>	<u>\$ 162,459</u>

6. INVESTMENTS

	2017	2016
Canadian short term notes	\$ 430,017	\$ 470,651
Canadian equity	331,913	334,873
Unrealized gain on investments	<u>64,802</u>	<u>45,654</u>
	<u>\$ 826,732</u>	<u>\$ 851,178</u>

The Commission has an investment policy in place to administer the governance of these investments. As at December 31, 2017, the investments were in compliance with the policy.

7. LONG TERM DEBT

	Balance January 1, 2017	Issued during year	Redeemed during year	Balance December 31, 2017
New Brunswick Municipal Financing Corporation				
Debentures:				
BL 45-2014 1.2% - 3.1%, due 2024, OIC# 02-66, 03-53	\$ 402,000	\$ -	\$ 47,000	\$ 355,000
BN 35-2015 1.05% - 3.15%, due 2025, OIC # 03-0053	<u>808,000</u>	<u>-</u>	<u>83,000</u>	<u>725,000</u>
	<u>\$ 1,210,000</u>	<u>\$ -</u>	<u>\$ 130,000</u>	<u>\$ 1,080,000</u>

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

2018	\$ 132,000
2019	135,000
2020	138,000
2021	141,000
2022	144,000

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

2018 May 10 Open Session COMMISSIONERS _135

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2017

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

An actuarial valuation was performed as at July 31, 2016 on the plan for 40 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 2.86%;
- Salary increases 3% per annum; and
- retirement age 57 years old.

The activity for the year is as follows:

	<u>2017</u>	<u>2016</u>
Balance at beginning of year	\$ 777,458	\$ 815,122
Add: Vested retirement expense	65,556	63,312
Less: Retirement benefits paid	<u>(69,462)</u>	<u>(100,976)</u>
Balance at end of year	<u>\$ 773,552</u>	<u>\$ 777,458</u>

The actuarial valuation estimates the accrued benefit obligation to be \$704,612. The \$68,940 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, 2015 and resulted in an overall NBMEPP accrued benefit obligation of \$106,639,900 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, 2016:

- the expected inflation rate is 2.25% (prior 2.25%);
- the discount rate used to determine the accrued benefit obligation is 5.6% (prior 5.85%);
- the expected rate of return on assets is 5.6% (prior 5.85%);
- retirement age varies by age and employment category; and
- estimated average remaining service life (EARSL) is 14.0 years (prior 14.0 years).

KENNEBECASIS REGIONAL JOINT BOARD OF POLICE

2018 May 14 Open Session FINAL_136

COMMISSIONERS

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2017

9. POST EMPLOYMENT BENEFITS PAYABLE (cont'd)

The actuarial valuation prepared as at December 31, 2015 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 \$1,260,200, a decrease of \$2,501,800 from the December 31, 2014 surplus of \$1,241,600. Based on the assumptions as at December 31, 2015, 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, 2015, the NBMEPP provides benefits for 218 retirees. Total benefit payments to retirees and terminating employees during 2017 are estimated to be approximately \$3,125,100 (actual 2016 - \$3,930,300) 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 7.99%. 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 2017 are estimated to be approximately \$6,303,400 (actual 2016 - \$6,187,400) 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 42.5;
- Benefit payments were \$437,200 in 2016 and were estimated to be \$176,200 in 2017; and
- Combined contributions were \$664,800 in 2016 and were estimated to be \$684,800 in 2017.

In addition to determining the position of the NBMEPP as it relates to the Commission as at December 31, 2015 and December 31, 2016, NBMEPP's actuary performed an extrapolation of the December 31, 2016 accounting valuation to determine the estimated position as at December 31, 2017. The extrapolation assumes assumptions used as at December 31, 2017 remain unchanged from December 31, 2016. 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, 2017 to	Jan 1, 2016 to
	<u>Dec 31, 2017</u>	<u>Dec 31, 2016</u>
Accrued Benefit Liability		
Accrued benefit liability at beginning of period	\$ 749,100	\$ 905,400
Adjustment to 2016/2015 actual	(31,900)	31,900
Pension expense for the year	179,900	144,200
Employer contributions	<u>(342,400)</u>	<u>(332,400)</u>
Accrued benefit liability at end of period	<u>\$ 554,700</u>	<u>\$ 749,100</u>

In summary, the Accrued Benefit Liability as it related to the Commission is estimated to be \$554,700 as at December 31, 2017. This compares to \$905,400 as at January 1, 2016 and \$749,100 as at December 31, 2016. The December 31, 2016 liability was estimated in the prior year. The actual liability was calculated to be \$717,200. The difference of \$31,900 has been recorded in the current year.

KENNEBECASIS REGIONAL JOINT BOARD OF POLICE

2018 May 14 Open Session FINAL_137

COMMISSIONERS

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2017

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:

	Estimated	
	Jan 1, 2017 to	Jan 1, 2016 to
	<u>Dec 31, 2017</u>	<u>Dec 31, 2016</u>
Reconciliation of Funded Status at End of Period		
Accrued benefit obligation	\$ 13,617,100	\$ 12,578,000
Plan assets	<u>13,168,500</u>	<u>11,975,100</u>
Plan deficit	448,600	602,900
Adjustment to 2016 actual	-	31,900
Unamortized experience gains	<u>106,100</u>	<u>114,300</u>
Accrued benefit liability at end of period	<u>\$ 554,700</u>	<u>\$ 749,100</u>

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

	Estimated	
	Jan 1, 2017 to	Jan 1, 2016 to
	<u>Dec 31, 2017</u>	<u>Dec 31, 2016</u>
Reconciliation of Accrued Benefit Obligation		
Accrued benefit obligation at beginning of period	\$ 12,578,000	\$ 11,285,300
Current service cost	501,800	471,800
Benefit payments	(176,200)	(437,200)
Interest for period	713,500	661,200
Experience loss during period	<u>-</u>	<u>596,900</u>
Accrued benefit obligation at end of period	<u>\$ 13,617,100</u>	<u>\$ 12,578,000</u>

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

	Estimated	
	Jan 1, 2017 to	Jan 1, 2016 to
	<u>Dec 31, 2017</u>	<u>Dec 31, 2016</u>
Reconciliation of Plan Assets		
Plan assets at beginning of period	\$ 11,975,100	\$ 10,706,800
Employer contributions	342,400	332,400
Employee contributions	342,400	332,400
Benefit payments	(176,200)	(437,200)
Return on plan assets during period	<u>684,800</u>	<u>1,040,700</u>
Plan assets at end of period	<u>\$ 13,168,500</u>	<u>\$ 11,975,100</u>

KENNEBECASIS REGIONAL JOINT BOARD OF POLICE

2018 May 14 Open Session FINAL_138

COMMISSIONERS

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2017

9. POST EMPLOYMENT BENEFITS PAYABLE (cont'd)

Total Expense related to pensions include the following components:

	Estimated Jan 1, 2017 to Dec 31, 2017	Jan 1, 2016 to Dec 31, 2016
Pension Expense		
Employer current service cost	\$ 159,400	\$ 139,400
Interest on Accrued Benefit Obligation	713,500	661,200
Expected return on assets	(684,800)	(633,000)
Amortization of unrecognized balances	-	-
Experience gain	<u>(8,200)</u>	<u>(23,400)</u>
Pension expense	<u>\$ 179,900</u>	<u>\$ 144,200</u>

The Pension Expense is included in the Statement of Operations. The 2016 pension expense was estimated to be \$160,600. The difference between the 2016 estimated and actual expense has been recorded as an expense recovery of the current period.

10. COMMITMENTS

Communications Services

The Board has entered into an agreement with the Saint John Police Commission to provide dispatch service to the Kennebecasis Valley and surrounding area. The future minimum annual payments over the next three years are:

2018	\$ 355,049
2019	373,944
2020	393,950

Detention Services

The Board has entered into an agreement with the Saint John Police Commission to provide detention services. The future minimum payment for 2018 is \$25,000.

Operating Lease

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

2018	\$ 4,856
2019	4,856
2020	2,106
2021	991

KENNEBECASIS REGIONAL JOINT BOARD OF POLICE COMMISSIONERS

2018May14OpenSessionFINAL_139

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2017

11. SCHEDULE OF TANGIBLE CAPITAL ASSETS

	<u>Land</u>	<u>Land Improvements</u>	<u>Buildings</u>	<u>Vehicles</u>	<u>Machinery and Equipment</u>	<u>Information Technology Equipment</u>	<u>Furniture and Fixtures</u>	<u>2017 Total</u>	<u>2016 Total</u>
COST									
Balance - beginning of year	\$ 194,248	\$ 55,869	\$ 2,251,485	\$ 647,168	\$ 88,300	\$ 340,914	\$ 198,387	\$ 3,776,371	\$ 3,594,248
Add: Net additions during the year	-	-	-	95,538	-	46,877	-	142,415	271,316
Less: Disposals during the year	-	-	-	(75,903)	-	-	-	(75,903)	(89,193)
Balance - end of year	<u>194,248</u>	<u>55,869</u>	<u>2,251,485</u>	<u>666,803</u>	<u>88,300</u>	<u>387,791</u>	<u>198,387</u>	<u>3,842,883</u>	<u>3,776,371</u>
ACCUMULATED AMORTIZATION									
Balance - beginning of year	-	33,513	756,118	316,507	49,780	167,998	102,491	1,426,407	1,287,060
Add: Amortization during the year	-	2,630	66,022	85,232	4,427	54,098	9,919	222,328	222,540
Less: Accumulated amortization on disposals	-	-	-	(51,531)	-	-	-	(51,531)	(83,193)
Balance - end of year	-	<u>36,143</u>	<u>822,140</u>	<u>350,208</u>	<u>54,207</u>	<u>222,096</u>	<u>112,410</u>	<u>1,597,204</u>	<u>1,426,407</u>
NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS	<u>\$ 194,248</u>	<u>\$ 19,726</u>	<u>\$ 1,429,345</u>	<u>\$ 316,595</u>	<u>\$ 34,093</u>	<u>\$ 165,695</u>	<u>\$ 85,977</u>	<u>\$ 2,245,679</u>	<u>\$ 2,349,964</u>

KENNEBECASIS REGIONAL JOINT BOARD OF POLICE COMMISSIONERS

2018May14OpenSessionFINAL_140

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2017

12. RECONCILIATION OF ANNUAL SURPLUS

	Operating Fund	Capital Fund	Telecommunications Fund	Total
2017 annual surplus (deficit) - PSAS	\$ 489,433	\$ (246,699)	\$ 3,453	\$ 246,187
Adjustments to annual surplus for funding requirements				
Second previous year's surplus (deficit)	114,007	-	(97)	113,910
Transfers between funds				
Transfer from operating fund to capital fund	(142,415)	142,415	-	-
Long term debt principal repayment	(130,000)	130,000	-	-
Accumulated amortization on disposal of tangible capital assets	-	(51,531)	-	(51,531)
Amortization expense	-	222,328	-	222,328
Unrealized gain on investments	(19,148)	-	-	(19,148)
Post employment benefits liability	<u>(194,400)</u>	<u>-</u>	<u>-</u>	<u>(194,400)</u>
Total adjustments to 2017 annual surplus (deficit)	<u>(371,956)</u>	<u>443,212</u>	<u>(97)</u>	<u>71,159</u>
2017 annual surplus for funding requirements	<u>\$ 117,477</u>	<u>\$ 196,513</u>	<u>\$ 3,356</u>	<u>\$ 317,346</u>

KENNEBECASIS REGIONAL JOINT BOARD OF POLICE COMMISSIONERS

2018May14OpenSessionFINAL_141

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2017

13. OPERATING BUDGET TO PSAS BUDGET

	Operating Budget General	Operating Budget Telecommunications	Amortization of Tangible Capital Assets	Other	Total
REVENUE					
Contributions by member municipalities	\$ 5,589,523	\$ 348,978	\$ -	\$ -	\$ 5,938,501
Other	383,000	-	-	-	383,000
Unrealized gain on investments	<u>-</u>	<u>-</u>	<u>-</u>	<u>19,148</u>	<u>19,148</u>
	<u>5,972,523</u>	<u>348,978</u>	<u>-</u>	<u>19,148</u>	<u>6,340,649</u>
EXPENDITURE					
Crime control	4,500,783	-	58,525	(156,241)	4,403,067
Vehicle fleet	292,928	-	85,232	(55,628)	322,532
Property	171,455	-	78,571	30,000	280,026
Administration	847,357	-	-	75,848	923,205
Telecommunications	-	348,978	-	(97)	348,881
Fiscal services					
Long term debt repayments	130,000	-	-	(130,000)	-
Interest	<u>30,000</u>	<u>-</u>	<u>-</u>	<u>(30,000)</u>	<u>-</u>
	<u>5,972,523</u>	<u>348,978</u>	<u>222,328</u>	<u>(266,118)</u>	<u>6,277,711</u>
Surplus (deficit)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (222,328)</u>	<u>\$ 285,266</u>	<u>\$ 62,938</u>

KENNEBECASIS REGIONAL JOINT BOARD OF POLICE

2018 May 14th Open Session **COMMISSIONERS** NSL_142

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2017

14. REVENUE AND EXPENDITURE SUPPORT

	2017 Budget (Note 13)	2017 Actual	2016 Actual
OTHER REVENUE			
Secondments	\$ 294,000	\$ 219,802	\$ 362,211
Fees for public services	60,000	54,605	63,865
Investment income	24,000	28,286	33,321
Taxi and by-law	5,000	4,529	7,942
Other	<u>-</u>	<u>9,526</u>	<u>40,385</u>
	<u>\$ 383,000</u>	<u>\$ 316,748</u>	<u>\$ 507,724</u>
CRIME CONTROL			
Salaries	\$ 3,456,334	\$ 3,238,270	\$ 3,363,568
Employee benefits	535,026	417,822	467,160
Training	40,500	48,808	35,078
Telephone and mobile radios	82,200	60,374	56,589
Equipment	24,000	25,326	13,857
Office	16,000	15,422	12,027
Equipment leasing and repairs	12,300	18,366	16,196
General supplies	32,500	57,021	37,878
Insurance	11,639	13,344	11,287
Uniforms	36,000	76,458	59,811
Public relations	7,000	9,547	7,975
Detention of prisoners	26,100	26,104	26,064
Taxi and traffic by-law	2,000	1,114	1,041
Public safety	33,943	33,107	32,327
Special investigation	29,000	43,610	34,507
Amortization	<u>58,525</u>	<u>58,525</u>	<u>51,610</u>
	<u>\$ 4,403,067</u>	<u>\$ 4,143,218</u>	<u>\$ 4,226,975</u>
VEHICLE FLEET			
Fuel	\$ 105,000	\$ 89,571	\$ 86,706
Repairs and maintenance	85,000	64,927	66,560
Insurance	20,928	22,810	20,317
Equipment for vehicles	6,000	3,212	11,515
Amortization	85,232	85,232	92,885
Loss on disposal of tangible capital assets	<u>20,372</u>	<u>20,372</u>	<u>607</u>
	<u>\$ 322,532</u>	<u>\$ 286,124</u>	<u>\$ 278,590</u>

KENNEBECASIS REGIONAL JOINT BOARD OF POLICE

2018 May Budget Session INTERNAL_143

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2017

14. REVENUE AND EXPENDITURE SUPPORT (cont'd)

	2017 Budget (Note 13)	2017 Actual	2016 Actual
PROPERTY			
Taxes	\$ 46,360	\$ 46,232	\$ 44,152
Repairs and maintenance	61,500	62,482	55,312
Heat and power	47,000	37,257	40,436
Insurance	5,595	5,649	5,432
Grounds	11,000	7,854	10,714
Interest expense	28,828	28,780	30,304
Debenture cost amortization	1,172	1,172	1,172
Amortization	<u>78,571</u>	<u>78,571</u>	<u>78,045</u>
	<u>\$ 280,026</u>	<u>\$ 267,997</u>	<u>\$ 265,567</u>
ADMINISTRATION			
Salaries	\$ 671,698	\$ 717,312	\$ 652,553
Employee benefits	96,964	110,997	89,126
Professional fees	41,000	35,373	40,469
Insurance	1,293	1,254	1,254
Travel and training	13,000	3,948	9,720
Board expenses	5,000	4,961	6,124
Labour relations	15,000	44,902	44,891
Bank service fees	-	1,043	1,065
Provision for vested retirement benefits	<u>79,250</u>	<u>65,556</u>	<u>63,312</u>
	<u>\$ 923,205</u>	<u>\$ 985,346</u>	<u>\$ 908,514</u>
TELECOMMUNICATIONS			
Communications fee to Saint John Police Commission (Note 10)	\$ 347,381	\$ 346,977	\$ 329,844
Employee benefits (recovery)	<u>1,500</u>	<u>(1,452)</u>	<u>(1,032)</u>
	<u>\$ 348,881</u>	<u>\$ 345,525</u>	<u>\$ 328,812</u>

**KENNEBECASIS VALLEY FIRE DEPARTMENT INC BOARD MEETING
BOARD ROOM, TOWN OF ROTHESAY
JANUARY 10, 2018**

Present: Chair Kirk Miller
Vice Chair Grant Brenan
Treasurer Sean Luck
Commissioner Susan Deuville
Commissioner John Jarvie
Commissioner Robert McIntyre
Commissioner Norah Soobratee
Commissioner Miriam Wells

Chief Bill Ireland
Carlene MacBean, Executive Assistant

1.0 Call to Order

Chair Miller called the meeting to order at 6:49 pm.

2.0 Chair's Remarks

None

3.0 Approval of Agenda

Moved by R. McIntyre and seconded by S. Luck, to approve the agenda with the addition of:

- Item 8.1 Election of Officers

CARRIED

4.0 Conflict of Interest

None

5.0 Approval of Previous Minutes

5.1 December 6, 2017

Moved by M. Wells and seconded by G. Brennan, that the minutes of December 6, 2017 be approved as presented.

CARRIED

6.0 Unfinished Business

None

7.0 Correspondence

7.1 Letter from Town of Rothesay re: 2018 Budget – Kennebecasis Valley Fire Department

There was considerable discussion among the Commissioners regarding the unilateral decision of Rothesay Council to amend the approved Capital Budget with no notice to the Town of Quispamsis. As a result of the decision an operating budget shortfall was created through the deletion of the proceeds from the sale of the vehicle which was scheduled to be replaced.

Several Commissioners questioned the role of the Board if approved budgets and long-range plans can be unilaterally amended by either Town Council. Vice-Chair Brennan stated that each Council has the ability to influence the Board and the Department once a year during the budget approval process. Commissioner Luck questioned the role and purpose of the Town's Joint Finance Committee and whether the work that Pomax had recently done on behalf of the Board would also be rejected by one of the Towns. Commissioner Jarvie pointed out that long range plans and commitments should be included in a strategic plan and this information should be communicated to members when they join the Board. Chair Miller suggested that the Board needs clarification from the Town of Rothesay regarding what their decision to eliminate \$5,000 from the capital fitness equipment budget means and to point out the shortfall in the operating budget created by the elimination of the replacement vehicle. Commissioner Wells was concerned that this issue demonstrates a lack of faith in the Board by Council and the Council needs reminded that Commissioners serve and act on behalf of their Council.

Moved by J. Jarvie and seconded by M. Wells, that the Board send a letter to Rothesay advising that operating budget adjustments are necessary to offset the loss of revenue and for clarification on the intent of the additional \$5,000 reduction.

CARRIED

8.0 New Business

8.1 Election of Officers

8.1.1 Election of Chair

Commissioner Miller was nominated for the position of Chair and accepted the nomination. No other nominations were made.

Moved by S. Deuville and seconded by M. Wells, that Commissioner Miller be elected as Chair for the 2018 term.

CARRIED

8.1.2 Election of Vice Chair

Commissioner Brenan was nominated for the position of Vice Chair and accepted the nomination. No other nominations were made.

Moved by S. Deuville and seconded by M. Wells, that Commissioner Brenan be elected as Vice Chair for the 2018 term.

CARRIED

8.1.2 Election of Secretary Treasurer

Commissioner Luck was nominated for the position of Secretary Treasurer and accepted the nomination. No other nominations were made.

Moved by K. Miller and seconded by G. Brenan, that Commissioner Luck be elected as Secretary Treasurer for the 2018 term.

CARRIED

9.0 Financial

None

10.0 Business Arising from Committee of the Whole

None

11.0 Reports

11.1 Chief's Report

Chair Miller noted the passing of retired Captain Mark McCully at the end of December. This was a tough call for the fire department who responded to this medical call.

Moved by M. Wells and seconded by S. Luck to receive and file.

CARRIED

11.2 Response Summary – January to December 2017

Moved by M. Wells and seconded by S. Deuille to receive and file.

CARRIED

11.3 Response Summary – Five Year Comparison

Chief Ireland provided the Five Year Comparison for some context to the 2017 numbers.

Moved by M. Wells and seconded by R. McIntyre.

CARRIED

12.0 Adjournment

Moved by M. Wells that the meeting be adjourned at 6:29 pm.

Date of next meeting – March 14, 2018

Respectfully submitted,


CHAIR


SECRETARY / TREASURER



Kennebecasis Valley Fire Department

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

January 10, 2018

Firefighter For a Day Contest

On November 30th, we were happy to welcome our "Firefighter for a Day" 2017 winners, Aiden and Kaleigh MacKenzie of Fairvale Elementary School.

Aiden and Kaleigh experienced a fire in their home in 2015 where a working smoke alarm alerted their family to the fire and they were able to escape. Unfortunately their home and most of their belongings were destroyed and this experience helped them develop excellent escape plans for their family in their new home.

Each year we hold the "Firefighter for a Day" contest for grade 3 students where they must complete a home escape plan for their family which must indicate two ways out of every room, where their smoke alarms are located and also where their family meeting place is located.

The winner of the "Firefighter for a Day" contest is picked up at school by a fire truck and becomes an honorary firefighter for the day at KVFD. The student participates in various activities with the on duty firefighters such as a station tour, equipment demonstrations, a water target shoot, a ride in the fire engine, and lunch with the crew.



Recent Promotions

On December 18, 2017 the KVFD promoted three members to the rank of Senior Firefighter after a two-month competitive promotional process consisting of a written examination, graded oral presentation, graded emergency scene simulation with an Incident Command function and graded panel interview. Senior Firefighters serve as an Acting Lieutenant during the temporary vacancy of a Captain or Lieutenant. Our newly promoted members are:

- Senior Firefighter Matthew McCully
- Senior Firefighter Karen Trecartin
- Senior Firefighter Nicholas Arsenault

SFF McCully is a second generation firefighter and the son of retired Captain Mark McCully. SFF Trecartin is the first female full-time member of our department and is now the first female member to hold a ranked position. SFF Arsenault volunteers his time to coordinate and supervise the annual Christmas program.

Department Administers Naloxone

On December 20th, KVFD crews were first on scene to a response for an unconscious patient. The crews assessed the patient and determined that a drug overdose had caused the lack of consciousness and shallow breathing and administered naloxone to resuscitate the patient prior to the arrival of EMS. While naloxone is most widely known as an antidote to the effects of fentanyl, it was another form of prescription opioid involved in this incident. Unfortunately, nationwide trends suggest that we will be called to more of these types of incidents in the future.

Annual Christmas Program

For the 35th consecutive year members of the fire department played a significant role in the Greater Saint John Christmas Exchange Program. Members of our department volunteered their time and talents to support local families by coordinating donations and collecting and distributing toys and food to over 90 needy families in our community.



Retired Captain Mark McCully

On December 29th, the KVFD suffered a great loss with the sudden passing of retired Captain Mark McCully at the age of 62. Captain McCully retired from active service in July of 2016 after 42 years of dedicated service to our community. Mark was a well-known figure in the Valley and an active member of the Lions club where he devoted many hours to charitable work.

On January 3rd, approximately 60 firefighters from across the province including our own off-duty and retired members gathered with his family for his funeral which was filled to capacity with mourners. The service included an honour guard, recitation of the Firefighter's Prayer by Chaplain Bruce Smith and the formal presentation of Captain McCully's uniform cap to his widow Paddy-Jo by Chief Ireland and IAFF Local 3591 President John Codling.



Response Types Kennebecasis Valley Fire Department (01/01/2017-31/12/2017)	Jan	Feb	Mar	April	May	June	July	Aug	Sept	Oct	Nov	Dec	2017 YTD	2016 YTD
Fire/explosion - dollar loss [10]	1	6	5	4	2	2	8	3	1	4	2	1	39	35
Rubbish/grass fire - no dollar loss [12]	0	0	1	10	4	5	9	14	7	15	3	4	72	49
Chimney Fire [13]	4	2	1	0	0	0	0	0	0	0	1	0	8	4
Total Fire [10-19]	5	8	7	14	6	7	17	17	8	19	6	5	119	88
Rescue - Miscellaneous [30]	1	0	0	1	0	1	0	1	0	0	0	0	4	5
Vehicle Accident [31]	7	7	8	3	10	9	8	9	7	9	8	13	98	107
Total Rescue call [30-39]	8	7	8	4	10	10	8	10	7	9	8	13	102	112
Public Hazard - gasoline or fuel spill [41]	0	1	0	1	0	1	0	0	0	1	0	0	4	6
Public Hazard - power line down / utility pole hazard [43]	4	1	1	2	3	2	2	3	0	3	1	3	25	11
Public Hazard - miscellaneous [49]	1	3	0	1	1	2	4	1	0	0	1	2	16	9
Total Public hazard [40-49]	5	5	1	4	4	5	6	4	0	4	2	5	45	26
Gas Leak - propane [51]	2	1	0	0	0	1	0	0	1	1	0	0	6	6
Gas Leak - response to carbon monoxide detector alarm [53]	3	1	0	0	1	0	0	0	0	0	0	3	8	17
Total Gas leak [50-59]	5	2	0	0	1	1	0	0	1	1	0	3	14	23
Public Service - first aid [62]	49	52	53	52	52	49	54	52	42	53	53	51	612	646
Public Service - assist police or other agency [63]	0	1	0	0	0	0	1	3	0	1	1	0	7	11
Public Service - mutual aid [65]	0	0	0	2	1	0	2	0	1	2	2	0	10	11
Public Service - animal rescue [66]	0	0	0	1	0	0	0	0	0	0	0	0	1	0
Public Service - flooding [67]	1	0	0	0	0	0	0	0	0	0	0	0	1	2
Public Service- miscellaneous [69]	1	0	0	1	0	2	2	0	1	1	2	0	10	15
Total Public services [60-69]	51	53	53	56	53	51	59	55	44	57	58	51	641	685
Alarm No Fire - accidental miscellaneous [70]	3	3	4	3	5	5	3	9	4	3	0	5	47	39
Alarm No Fire - smoke or steam mistaken [71]	1	0	1	1	1	0	2	4	1	0	3	0	14	17
Alarm No Fire - sprinkler surge or discharge [72]	0	1	0	0	0	0	0	0	0	0	0	0	1	1
Alarm No Fire - detector activated [73]	3	5	5	2	4	5	6	11	5	6	5	8	65	81
Alarm No Fire - unknown odours [75]	1	4	0	1	2	0	0	0	0	0	0	0	8	13
Alarm No Fire - miscellaneous [79]	1	2	3	5	3	0	3	4	2	2	6	1	32	28
Total Alarm no fire - No malicious intent [70-79]	9	15	13	12	15	10	14	28	12	11	14	14	167	179
False Alarm (Mischief) - miscellaneous [89]	0	0	0	0	0	1	0	0	0	1	0	0	2	6
Total False alarm - Mischief [80-89]	0	0	0	0	0	1	0	0	0	1	1	0	2	6
Total Response Types Kennebecasis Valley Fire	83	90	82	90	89	85	104	114	72	102	89	91	1091	1119

Kennebecasis Valley Fire Department 5 Year Comparision		2013 Total	2014 Total	2015 Total	2016 Total	2017 Total	5 Year Average
Fire/explosion - dollar loss		41	42	45	32	39	
Rubbish/grass fire - no dollar loss		64	34	54	52	72	
Chimney Fire		12	7	6	4	8	
Total Fire		117	83	105	88	119	102
Rescue - Miscellaneous		7	6	5	5	4	
Vehicle Accident		92	91	120	107	98	
Total Rescue		99	97	125	112	102	107
Public Hazard - gasoline or fuel spill		9	4	5	6	4	
Public Hazard - power line down / utility pole hazard		81	70	23	11	25	
Public Hazard - miscellaneous		25	17	14	9	16	
Total Public hazard		115	91	42	26	45	64
Gas Leak - propane		5	11	6	6	6	
Gas Leak - response to carbon monoxide detector alarm		16	8	13	17	8	
Total Gas leak		21	19	19	23	14	19
Public Service - first aid		600	551	634	646	612	
Public Service - assist police or other agency		3	10	12	11	7	
Public Service - mutual aid		22	11	17	11	10	
Public Service - animal rescue		3	1	0	0	1	
Public Service - flooding		7	22	27	2	1	
Public Service- miscellaneous		13	32	23	15	10	
Total Public services		648	627	713	685	641	663
Alarm No Fire - accidental miscellaneous		26	45	42	39	47	
Alarm No Fire - smoke or steam mistaken		12	11	17	17	14	
Alarm No Fire - sprinkler surge or discharge		3	2	4	1	1	
Alarm No Fire - detector activated		76	64	65	81	65	
Alarm No Fire - unknown odours		7	5	7	13	8	
Alarm No Fire - miscellaneous		21	26	26	28	32	
Total Alarm no fire - No malicious intent		145	153	161	179	167	161
False Alarm (Mischief) - miscellaneous		9	4	6	6	2	
Total False alarm - Mischief		9	4	6	6	2	5
Total Response Types Kennebecasis Valley Fire		1155	1074	1171	1119	1091	1122



Kennebecasis Valley Fire Department Inc.

Chief Bill Ireland

Deputy Chief Dan McCoy

7 Campbell Drive, Rothesay, NB E2E 5B6
Phone (506) 848-6601 Fax (506) 848-6608
Email: admin@kvfire.ca

April 25, 2018



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

Your Worship and Members of Council:

On behalf of the Joint Board of Commissioners, I am pleased to present the 2017 audited financial statements which present the financial position of the Kennebecasis Valley Fire Department Inc., as at December 31, 2017.

Of note is the operating fund surplus of \$113,298. In accordance with Section 12.10 of the Regional Fire Protection Agreement the funds in excess of the operating expenses will be credited to the operating budget for 2019. The Board will ensure appropriate and diligent management of these funds and will carefully consider their impact during our 2019 operating budget preparation.

Sincerely,

Sean Luck
Treasurer,
Kennebecasis Valley Fire Department Joint Board of Fire Commissioners

cc: Quispamsis Mayor and Council

KENNEBECASIS VALLEY FIRE DEPARTMENT INC.

FINANCIAL STATEMENTS

DECEMBER 31, 2017

KENNEBECASIS VALLEY FIRE DEPARTMENT INC.

2018May14OpenSessionFINAL_156

DECEMBER 31, 2017

CONTENTS

	Page
INDEPENDENT AUDITORS' REPORT	1 - 2
FINANCIAL STATEMENTS	
Statement of Financial Position	3
Statement of Operations	4
Statement of Changes in Net Debt	5
Statement of Cash Flows	6
Notes to Financial Statements	7 - 17

INDEPENDENT AUDITORS' REPORT

To the Board of Directors of Kennebecasis Valley Fire Department Inc.

We have audited the statement of financial position of the Kennebecasis Valley Fire Department Inc. as at December 31, 2017 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.

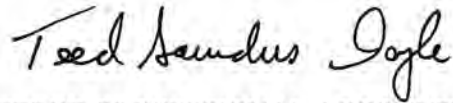
An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or 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.

Independent Auditors' Report to the Board of Directors of Kennebecasis Valley Fire Department Inc.
(cont'd)

Opinion

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Kennebecasis Valley Fire Department Inc. as at December 31, 2017 and the results of its operations, changes in net debt and cash flows for the year then ended in accordance with Canadian public sector accounting standards.



CHARTERED PROFESSIONAL ACCOUNTANTS

Saint John, New Brunswick
April 11th, 2018

KENNEBECASIS VALLEY FIRE DEPARTMENT INC.

2018May14OpenSessionFINAL_159

STATEMENT OF FINANCIAL POSITION

AS AT DECEMBER 31, 2017

	2017	2016
FINANCIAL ASSETS		
Cash (Note 4)	\$ 665,501	\$ 642,948
Accounts receivable		
General	3,754	5,009
Due from member municipalities (Note 6)	95,397	3,864
Federal Government and its agencies (Note 5)	<u>28,964</u>	<u>22,020</u>
	<u>\$ 793,616</u>	<u>\$ 673,841</u>
LIABILITIES		
Accounts payable and accrued liabilities	\$ 232,488	\$ 196,846
Accrued sick leave liability (Note 7)	735,587	715,087
Accrued liability for retirement pay allowance (Note 8)	364,638	342,677
Post employment benefits payable (Note 9)	<u>680,900</u>	<u>782,800</u>
	<u>2,013,613</u>	<u>2,037,410</u>
NET DEBT	<u>(1,219,997)</u>	<u>(1,363,569)</u>
NON-FINANCIAL ASSETS		
Tangible capital assets (Note 11)	5,708,013	5,654,420
Accumulated amortization (Note 11)	<u>(2,887,712)</u>	<u>(2,671,703)</u>
	<u>2,820,301</u>	<u>2,982,717</u>
ACCUMULATED SURPLUS	<u>\$ 1,600,304</u>	<u>\$ 1,619,148</u>

COMMITMENT (Note 10)

APPROVED BY:



Chairperson



Treasurer

KENNEBECASIS VALLEY FIRE DEPARTMENT INC.

2018May14OpenSessionFINAL_160

STATEMENT OF OPERATIONS**FOR THE YEAR ENDED DECEMBER 31, 2017**

	2017 Budget (Note 13)	2017 Actual	2016 Actual
REVENUE (Note 6)			
Contributions by member municipalities - operating	\$ 4,599,982	\$ 4,599,982	\$ 4,564,782
Contributions by member municipalities - capital	-	125,084	-
Local service districts	94,903	94,903	90,973
Fee structure	-	105	70
Interest	5,000	6,806	5,533
Miscellaneous	<u>10,000</u>	<u>6,035</u>	<u>227</u>
	<u>4,709,885</u>	<u>4,832,915</u>	<u>4,661,585</u>
EXPENDITURE			
Administration	651,009	623,956	574,779
Firefighting force	3,507,774	3,445,889	3,290,428
Telecommunications	18,110	8,728	11,743
Insurance	33,317	34,349	32,987
Prevention and training	48,000	30,044	41,426
Facilities	280,531	274,150	272,468
Fleet	238,577	248,395	258,783
Operations	87,261	86,584	88,153
Water costs	28,705	28,705	27,887
Retirement allowance	46,593	56,399	47,266
Loss on disposal of tangible capital assets	-	12,190	-
Other	<u>2,900</u>	<u>2,370</u>	<u>2,155</u>
	<u>4,942,777</u>	<u>4,851,759</u>	<u>4,648,075</u>
ANNUAL SURPLUS (DEFICIT) FOR THE YEAR (Note 12)	\$ <u>(232,892)</u>	(18,844)	13,510
ACCUMULATED SURPLUS - BEGINNING OF YEAR		<u>1,619,148</u>	<u>1,605,638</u>
ACCUMULATED SURPLUS - END OF YEAR		<u>\$ 1,600,304</u>	<u>\$ 1,619,148</u>
Amortization included in the above expenditure		<u>\$ 263,165</u>	<u>\$ 271,464</u>

KENNEBECASIS VALLEY FIRE DEPARTMENT INC.

2018May14OpenSessionFINAL_161

STATEMENT OF CHANGES IN NET DEBT

AS AT DECEMBER 31, 2017

	2017	2016
Annual surplus (deficit)	\$ (18,844)	\$ 13,510
Acquisition of tangible capital assets	(125,084)	(51,756)
Proceeds on disposal of tangible capital assets	12,145	-
Amortization of tangible capital assets	263,165	271,464
Loss on disposal of tangible capital assets	<u>12,190</u>	<u>-</u>
Decrease in net debt	143,572	233,218
Net debt - beginning of year	<u>(1,363,569)</u>	<u>(1,596,787)</u>
Net debt - end of year	<u>\$ (1,219,997)</u>	<u>\$ (1,363,569)</u>

KENNEBECASIS VALLEY FIRE DEPARTMENT INC.

2018May14OpenSessionFINAL_162

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED DECEMBER 31, 2017

	2017	2016
INCREASE (DECREASE) IN CASH		
OPERATING TRANSACTIONS		
Annual surplus (deficit)	\$ (18,844)	\$ 13,510
Loss on disposal of tangible capital assets	12,190	-
Amortization of tangible capital assets	263,165	271,464
Accounts receivable - General	1,255	(5,009)
Accounts receivable - Due from member municipalities	(91,533)	(1,715)
Accounts receivable - Federal Government and its agencies	(6,944)	1,050
Accounts payable and accrued liabilities	35,642	28,555
Accrued sick leave liability	20,500	36,500
Accrued liability for retirement pay allowance	21,961	(25,484)
Post employment benefits payable	<u>(101,900)</u>	<u>(265,900)</u>
	135,492	52,971
CAPITAL TRANSACTIONS		
Acquisition of tangible capital assets	(125,084)	(51,756)
Proceeds on disposal of tangible capital assets	<u>12,145</u>	<u>-</u>
NET INCREASE IN CASH	22,553	1,215
CASH - BEGINNING OF YEAR	<u>642,948</u>	<u>641,733</u>
CASH - END OF YEAR	<u>\$ 665,501</u>	<u>\$ 642,948</u>
REPRESENTED BY:		
Cash - operating	\$ 332,150	\$ 334,958
Cash - retirement allowance	<u>333,351</u>	<u>307,990</u>
	<u>\$ 665,501</u>	<u>\$ 642,948</u>

KENNEBECASIS VALLEY FIRE DEPARTMENT INC.

2018May14OpenSessionFINAL_163

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2017

1. PURPOSE OF THE ORGANIZATION

The Kennebecasis Valley Fire Department Inc. (the "Department") provides fire prevention, fire protection, fire-fighting, fire investigation services and medical first response to the Towns of Quispamsis, Rothesay and certain outlying areas.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Department 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 Standards ("PSAS") financial statements is on the financial position of the Department and the changes thereto. The Statement of Financial Position includes all of the assets and liabilities of the Department.

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

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. 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.

Cash and Cash Equivalents

Cash and cash equivalents include cash balances with financial institutions.

Revenue Recognition

The contributions from the member municipalities and the local service districts are recognized when the amount to be received can be reasonably estimated and collection is reasonably assured. Interest and other 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.

KENNEBECASIS VALLEY FIRE DEPARTMENT INC.

2018May14OpenSessionFINAL_164

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2017

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 sick leave liability;
- accrued retirement pay allowance; 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:

<u>Asset Type</u>	<u>Estimated Useful Life</u>
Buildings	20-40 years
Vehicles	4-25 years
Equipment	4-20 years

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

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

Post Employment Benefits

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

Economic Dependence

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

KENNEBECASIS VALLEY FIRE DEPARTMENT INC.

2018May14OpenSessionFINAL_165

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2017

3. FINANCIAL INSTRUMENTS

The Department 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 Department's risk exposure and concentration as of December 31, 2017:

Credit Risk

Credit risk arises from the potential that a counter party will fail to perform its obligations. The Department is exposed to credit risk from its accounts receivable. The Department'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 Department is exposed to this risk mainly in respect of its receipt of funds from its accounts receivable, accounts payable and accrued liabilities and other obligations.

Currency Risk

Currency risk is the risk to the Department's earnings that arise from fluctuations of foreign exchange rates and the degree of volatility of these rates. The Department 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 Department manages exposure through its normal operating activities. The Department is not exposed to significant interest rate risk as it does not have short term or long term debt.

4. CASH

	<u>2017</u>	<u>2016</u>
Cash - operating	\$ 332,150	\$ 334,958
Restricted cash - retirement allowance (Note 8)	<u>333,351</u>	<u>307,990</u>
	<u>\$ 665,501</u>	<u>\$ 642,948</u>

5. DUE FROM FEDERAL GOVERNMENT AND ITS AGENCIES

	<u>2017</u>	<u>2016</u>
Canada Revenue Agency (HST refund)	<u>\$ 28,964</u>	<u>\$ 22,020</u>

KENNEBECASIS VALLEY FIRE DEPARTMENT INC.

2018May14OpenSessionFINAL_166

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2017

6. RELATED PARTY TRANSACTIONS

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

	<u>2017</u>	<u>2016</u>
Quispamsis - Operating	\$ 2,696,139	\$ 2,672,517
Rothesay - Operating	<u>1,903,843</u>	<u>1,892,265</u>
	<u>\$ 4,599,982</u>	<u>\$ 4,564,782</u>
Quispamsis - Capital	\$ 73,314	\$ -
Rothesay - Capital	<u>51,770</u>	<u>-</u>
	<u>\$ 125,084</u>	<u>\$ -</u>

The amounts due from member municipalities are non-interest bearing and have no set terms of repayment.

7. ACCRUED SICK LEAVE LIABILITY

The Department provides every employee a sick leave entitlement that accumulates at a rate of 18 hours per month while the employee's sick bank is below 1,000 hours, and 13.5 hours per month while the sick bank is above 1,000 hours. All employees can accumulate to a maximum of 2,184 hours and can take a leave with pay for an amount of time equal to the accumulated sick leave. All employees have 12 hours per year taken from their accumulated sick days and moved to a group sick bank until contributions collectively result in an accumulation of 3,000 working hours. For the purpose of the actuarial valuation described below, the group sick bank has been ignored since its use has been minimal in the past and its impact on the actuarial liability and normal cost is expected to be negligible.

An actuarial valuation was performed by Morneau Shepell as at December 31, 2017 on the 37 employee plan in accordance with PSA 3255. 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 Department'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 obligation is 3.07% (2016 - 3.17%);
- retirement age is 60; and
- estimated net excess utilization of rate of sick leave is independent of age.

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

The calculated unfunded liability as at December 31, 2017 is \$735,587 (2016 - \$715,087).

KENNEBECASIS VALLEY FIRE DEPARTMENT INC.

2018May14OpenSessionFINAL_167

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2017

8. ACCRUED LIABILITY FOR RETIREMENT PAY ALLOWANCE

Retiring employees are entitled to four weeks' regular salary for every five years of employment to a maximum of 24 weeks salary based on a minimum of ten years service. This benefit only applies to employees who have reached the age of 55 years. Upon the death of a full-time employee prior to retirement, a prorated benefit equal to four weeks' regular salary for every five years of employment shall be paid to the employee's named beneficiary or estate.

An actuarial valuation was prepared by Morneau Shepell as at December 31, 2016 for the Department's 37 members in accordance with PSA 3250 & 3255. The actuarial method used was the projected unit credit method. The present value of the accrued liability as at December 31, 2017 is estimated to be \$364,638 (2016 - \$342,677).

The following summarizes the major assumptions in the valuation:

- Discount rate used was 3.3%;
- Salary increases 3% per annum; and
- retirement age of 60 years old.

The activity for the year is as follows:

	2017	2016
Balance at beginning of year	\$ 342,677	\$ 368,161
Add: Employer contributions	59,807	50,000
Interest earned	<u>3,407</u>	<u>2,734</u>
	405,891	420,895
Less: Retirement benefits paid	<u>(37,846)</u>	<u>(75,484)</u>
	368,045	345,411
Change in liability based on PSAS requirements	<u>(3,407)</u>	<u>(2,734)</u>
Accrued liability for retirement pay allowance at end of year	<u>\$ 364,638</u>	<u>\$ 342,677</u>

The Department has restricted \$333,351 (2016 - \$307,990) in cash towards the funding of this liability (Note 4).

9. POST EMPLOYMENT BENEFITS PAYABLE

The Department 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, 2015 and resulted in an overall NBMEPP accrued benefit obligation of \$106,639,900 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.

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2017

9. POST EMPLOYMENT BENEFITS PAYABLE (cont'd)

The following summarizes the major assumptions in the valuation as at December 31, 2016:

- the expected inflation rate is 2.25% (prior 2.25%);
- the discount rate used to determine the accrued benefit obligation is 5.6% (prior 5.85%);
- the expected rate of return on assets is 5.6% (prior 5.85%);
- retirement age varies by age and employment category; and
- estimated average remaining service life (EARSL) is 14.0 years (prior 14.0 years).

The actuarial valuation prepared as at December 31, 2015 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 \$1,260,200, an decrease of \$2,501,800 from the December 31, 2014 surplus of \$1,241,600. Based on the assumptions as at December 31, 2015, 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, 2015, the NBMEPP provides benefits for 218 retirees. Total benefit payments to retirees and terminating employees during 2017 are estimated to be approximately \$3,125,100 (actual 2016 - \$3,930,300) 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 7.99%. 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 2017 are estimated to be approximately \$6,303,400 (actual 2016 - \$6,187,400) in totality for the NBMEPP.

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

- The average age of the 40 active employees covered by the NBMEPP is 43.1 (2016 - 43.1);
- Benefit payments were \$385,000 in 2016 and were estimated to be \$394,100 in 2017; and
- Combined contributions were \$523,000 in 2016 and were estimated to be \$538,600 in 2017.

In addition to determining the position of the NBMEPP as it relates to the Department as at December 31, 2015 and December 31, 2016, NBMEPP's actuary performed an extrapolation of the December 31, 2016 accounting valuation to determine the estimated position as at December 31, 2017. The extrapolation assumes assumptions used as at December 31, 2017 remain unchanged from December 31, 2016. 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.

KENNEBECASIS VALLEY FIRE DEPARTMENT INC.

2018May14OpenSessionFINAL_169

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2017

9. POST EMPLOYMENT BENEFITS PAYABLE (cont'd)

Results of the extrapolation are as follows:

	Estimated	
	Jan 1, 2017 to	Jan 1, 2016 to
	<u>Dec 31, 2017</u>	<u>Dec 31, 2016</u>
Accrued Benefit Liability		
Accrued benefit liability at beginning of period	\$ 782,800	\$ 1,048,700
Adjustment to actual	18,200	(72,000)
Pension expense for the year	149,200	76,400
Employer contributions	<u>(269,300)</u>	<u>(270,300)</u>
Accrued benefit liability at end of period	<u>\$ 680,900</u>	<u>\$ 782,800</u>

In summary, the accrued benefit liability as it related to the Department is estimated to be \$680,900 as at December 31, 2017. This compares to \$1,048,700 as at January 1, 2016 and \$782,800 as at December 31, 2016. The December 31, 2016 liability was estimated in the prior year. The actual liability was calculated to be \$801,000. The difference of \$18,200 has been recorded in the current year.

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, 2017 to	Jan 1, 2016 to
	<u>Dec 31, 2017</u>	<u>Dec 31, 2016</u>
Reconciliation of Funded Status at End of Period		
Accrued benefit obligation	\$ 11,690,200	\$ 11,050,000
Plan assets	<u>11,285,100</u>	<u>10,546,000</u>
Plan deficit	405,100	504,000
Adjustment to 2016 actual	-	(18,200)
Unamortized experience gains	<u>275,800</u>	<u>297,000</u>
Accrued benefit liability at end of period	<u>\$ 680,900</u>	<u>\$ 782,800</u>

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

	Estimated	
	Jan 1, 2017 to	Jan 1, 2016 to
	<u>Dec 31, 2017</u>	<u>Dec 31, 2016</u>
Reconciliation of Accrued Benefit Obligation		
Accrued benefit obligation at beginning of period	\$ 11,050,000	\$ 9,982,100
Current service cost	414,900	362,300
Benefit payments	(394,100)	(385,000)
Interest for period	619,400	583,300
Experience gain during period	<u>-</u>	<u>507,300</u>
Accrued benefit obligation at end of period	<u>\$ 11,690,200</u>	<u>\$ 11,050,000</u>

KENNEBECASIS VALLEY FIRE DEPARTMENT INC.

2018May14OpenSessionFINAL_170

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2017

9. POST EMPLOYMENT BENEFITS PAYABLE (cont'd)

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

	Estimated Jan 1, 2017 to Dec 31, 2017	Jan 1, 2016 to Dec 31, 2016
Reconciliation of Plan Assets		
Plan assets at beginning of period	\$ 10,546,000	\$ 9,524,900
Employer contributions	269,300	261,500
Employee contributions	269,300	261,500
Benefit payments	(394,100)	(385,000)
Return on plan assets during period	<u>594,600</u>	<u>883,100</u>
 Plan assets at end of period	 <u>\$ 11,285,100</u>	 <u>\$ 10,546,000</u>

Total expense related to pensions include the following components:

	Estimated Jan 1, 2017 to Dec 31, 2017	Jan 1, 2016 to Dec 31, 2016
Pension Expense		
Employer current service cost	\$ 145,600	\$ 100,800
Interest on accrued benefit obligation	619,400	583,300
Expected return on assets	(594,600)	(561,200)
Experience gain	<u>(21,200)</u>	<u>(37,100)</u>
 Pension expense	 <u>\$ 149,200</u>	 <u>\$ 85,800</u>

The pension expense is included in the Statement of Operations. The 2016 pension expense was estimated to be \$76,400. The difference between the 2016 estimated and actual expense has been recorded as an expense of the current period.

10. COMMITMENT

Office Equipment Lease

The Department has entered into a lease agreement with Xerox Canada Ltd. to provide use of a photocopier. In 2013, the Department committed to \$544 per quarter payable over 66 months commencing on December 9, 2013. The future minimum annual payments over the next two years are:

2018	\$ 2,177
2019	544

KENNEBECASIS VALLEY FIRE DEPARTMENT INC.

2018May14OpenSessionFINAL_171

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2017

11. SCHEDULE OF TANGIBLE CAPITAL ASSETS

	<u>Land</u>	<u>Buildings</u>	<u>Vehicles</u>	<u>Equipment</u>	<u>2017 Total</u>	<u>2016 Total</u>
COST						
Balance - beginning of year	\$ 60,049	\$ 2,385,827	\$ 2,800,614	\$ 407,930	\$ 5,654,420	\$ 5,602,664
Add: Net additions during the year	-	52,130	-	72,954	125,084	51,756
Less: Disposals during the year	-	-	(41,240)	(30,251)	(71,491)	-
Balance - end of year	<u>60,049</u>	<u>2,437,957</u>	<u>2,759,374</u>	<u>450,633</u>	<u>5,708,013</u>	<u>5,654,420</u>
ACCUMULATED AMORTIZATION						
Balance - beginning of year	-	1,154,505	1,336,053	181,145	2,671,703	2,400,239
Add: Amortization during the year	-	76,377	150,027	36,761	263,165	271,464
Less: Accumulated amortization on disposals	-	-	(33,154)	(14,002)	(47,156)	-
Balance - end of year	-	<u>1,230,882</u>	<u>1,452,926</u>	<u>203,904</u>	<u>2,887,712</u>	<u>2,671,703</u>
NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS	<u>\$ 60,049</u>	<u>\$ 1,207,075</u>	<u>\$ 1,306,448</u>	<u>\$ 246,729</u>	<u>\$ 2,820,301</u>	<u>\$ 2,982,717</u>

KENNEBECASIS VALLEY FIRE DEPARTMENT INC.

2018May14OpenSessionFINAL_172

NOTES TO FINANCIAL STATEMENTS**DECEMBER 31, 2017****12. RECONCILIATION OF ANNUAL SURPLUS**

	<u>Operating Fund</u>	<u>Capital Fund</u>	<u>Total</u>
2017 annual surplus (deficit) - PSAS	\$ <u>143,571</u>	\$ <u>(162,415)</u>	\$ <u>(18,844)</u>
Adjustments to annual surplus for funding requirements			
Second previous year's surplus	54,534	-	54,534
Accumulated amortization on disposal of tangible capital assets	-	(47,156)	(47,156)
Amortization expense	-	263,165	263,165
Provision for vested retirement benefits - pension	(101,900)	-	(101,900)
Change in amount recorded under PSAS sick leave accrual	20,500	-	20,500
Change in retirement allowance liability	<u>(3,407)</u>	<u>-</u>	<u>(3,407)</u>
Total adjustments to 2017 annual surplus (deficit)	<u>(30,273)</u>	<u>216,009</u>	<u>185,736</u>
2017 annual surplus for funding requirements	\$ <u>113,298</u>	\$ <u>53,594</u>	\$ <u>166,892</u>

KENNEBECASIS VALLEY FIRE DEPARTMENT INC.

2018May14OpenSessionFINAL_173

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2017

13. OPERATING BUDGET TO PSAS BUDGET

	<u>Operating Budget General</u>	<u>Amortization and Long Term Accruals</u>	<u>Transfers</u>	<u>Total</u>
REVENUE				
Contributions by member municipalities - operating	\$ 4,599,982	\$ -	\$ -	\$ 4,599,982
Local service districts	94,903	-	-	94,903
Miscellaneous	10,000	-	-	10,000
Interest	5,000	-	-	5,000
Surplus of second previous year	<u>54,534</u>	<u>-</u>	<u>(54,534)</u>	<u>-</u>
	<u>4,764,419</u>	<u>-</u>	<u>(54,534)</u>	<u>4,709,885</u>
EXPENDITURE				
Administration	667,083	(16,074)	-	651,009
Firefighting force	3,573,100	(65,326)	-	3,507,774
Telecommunications	18,110	-	-	18,110
Insurance	33,317	-	-	33,317
Prevention and training	48,000	-	-	48,000
Facilities	204,154	76,377	-	280,531
Fleet	88,550	150,027	-	238,577
Operations	50,500	36,761	-	87,261
Water costs	28,705	-	-	28,705
Retirement allowance	50,000	(3,407)	-	46,593
Other	<u>2,900</u>	<u>-</u>	<u>-</u>	<u>2,900</u>
	<u>4,764,419</u>	<u>178,358</u>	<u>-</u>	<u>4,942,777</u>
Deficit	<u>\$ -</u>	<u>\$ (178,358)</u>	<u>\$ (54,534)</u>	<u>\$ (232,892)</u>



2018 May 14 Open Session FINAL 174
Kennebecasis Valley Fire Department Inc.

Chief Bill Ireland

Deputy Chief Dan McCoy

7 Campbell Drive, Rothesay, NB E2E 5B6
Phone (506) 848-6601 Fax (506) 848-6608
Email: admin@kvfire.ca

April 12, 2018

Mayor Nancy Grant and Council
70 Hampton Road
Rothesay, NB
E2E 5L5

Your Worship and Members of Council:

As an important stakeholder in our organization, it is with pleasure that I submit the 2017 Kennebecasis Valley Fire Department Annual Report to you for review. The annual report is used to communicate performance orientated information from the Fire Chief to the Joint Board of Fire Commissioners.

In addition to statistical information, the report summarizes significant events from the past year and highlights the accomplishments of department members in 2017. If you have any questions regarding the report, or require any additional copies, please feel free to contact the Fire Chief directly.

Sincerely,

Kirk Miller
Chair, KVFD Joint Board of Fire Commissioners

Enclosure

cc: Quispamsis Mayor and Council



KENNEBECASIS VALLEY FIRE DEPARTMENT

2017 ANNUAL REPORT

This page is intentionally left blank

2017 ANNUAL REPORT

COURAGE. COMPASSION. COMMITMENT.

For 93 years this fire department has existed to protect the residents of the Kennebecasis Valley. From a volunteer department with a small chemical truck to the fire department we are today, we still serve the same purpose – keeping you safe and being active members of our community.

The Kennebecasis Valley Fire Department...ready when you need us.



NUMBERS AT A GLANCE

Total Call Volume
1090

Fire/Explosion Dollar
Loss Calls
39

Motor vehicle
accidents
98

Public Service – First
Aid
612

Smoke Alarm
Campaign Visits
277

Training Subjects
Covered
28

Child Car Seats
Installed
58

Total Budget
\$4,809,701

TABLE OF CONTENTS

4	Message from the Fire Chief
5	People
6	Retirements and Promotions
7	Station 1
8	Station 2
9	Preparation
11	Prevention
13	Public
14	Significant Incidents
16	Kennebecasis Firefighters
18	Detoxification Unit
19	In Memoriam
20	By the Numbers

MESSAGE FROM THE CHIEF



Over the course of 2017 I've had countless opportunities to reflect on the KVFD's role in the community and I've gained a sincere appreciation for how symbiotic our relationship with our community is. We depend and rely on each other in so many small ways that it truly is a cooperative and mutually beneficial relationship. As you scan through the pages of this report you will see examples of how our shared interest in living in a senior friendly, safe and welcoming community is supported by this organization and the people that we serve.

In 2017, two local home builders donated buildings slated for demolition to us to support our training. The skills we practiced in those buildings help us to be better prepared for a real emergency. We organized our annual Christmas Program and you donated money, toys and food to help us provide a better holiday for nearly 100 local families. Members of the Kennebecasis Firefighters Union donated time, money and talent to help renovate the home of a local family dealing with an urgent health crisis and supported many other local causes through their charitable society. You gave generously to their Muscular Dystrophy boot drive and other fundraising events. We partnered with Elementary Literary Inc. (ELF) and helped ensure grade two students in our community are reading at the appropriate grade level.

Our commitment to "community" also extends to how we support our industry. Deputy Chief Dan McCoy chairs the National Advisory Council for the Canadian Association of Fire Chiefs and Division Chief Mike Boyle serves as a peer assessor for the Centre for Public Safety Excellence. Both members increase our department profile on a national level and contribute to the advancement of our industry.

Our firefighters are important contributors to the community and work hard to keep you safe. We appreciate the support the community reciprocates back and this relationship is part of what makes the Kennebecasis Valley such a great place to live. Please enjoy reading and learning more about the Kennebecasis Valley Fire Department. If you have any questions or concerns, please feel free to contact me at 848-6649 or by email at bireland@kvire.ca.

Bill Ireland, CFO
Fire Chief/CEO

PEOPLE

It is our people that make the Kennebecasis Valley Fire Department the great fire department that we believe it to be. The Kennebecasis Valley Fire Department responds to over 1,000 calls annually and participates in dozens of community events each year. Our firefighters, command and administrative staff make this possible.



BOARD OF FIRE COMMISSIONERS

Chair – Kirk Miller
Vice-Chair – Grant Brenan
Treasurer – Sean Luck
Miriam Wells
Robert McIntyre
Norah Soobratee
John Jarvie
Susan Deuille

ADMINISTRATIVE STAFF

Bill Ireland, Fire Chief/CEO
Carlene MacBean, Executive Assistant
Corinne Carpenter, Accountant

COMMAND STAFF

Dan McCoy, Deputy Fire Chief
Kevin Clynick, Division Chief
Michael Boyle, Division Chief

CHAPLAIN

Dr. Bruce Smith, DMIN

Retirements



On Friday, June 30th, we celebrated the retirement of Captain Roger Finlay. Roger served the department for 44 years (6 years as a volunteer and 38 years as a career firefighter).

We wish Roger all the best in his retirement.

Promotions

Doug Barrett was promoted to Captain

Bob MacLeod was promoted to Lieutenant

Matt McCully was promoted to Senior Firefighter

Nick Arsenault was promoted to Senior Firefighter

Karen Trecartin was promoted to Senior Firefighter

Nathan Garrett was promoted to Full-time Firefighter

Dani Cates was promoted to Holiday Relief Firefighter

Office of the Fire Marshal Appointments

Platoon Chief Mike Boyle – Local Assistant

Captain Doug Barrett – Fire Prevention Officer

Captain Jim Leblanc – Fire Prevention Officer

Lieutenant Shawn White – Fire Prevention Officer

Lieutenant Bob MacLeod – Fire Prevention Officer

Firefighter Dan Richard – Fire Prevention Officer



Station 1
7 Campbell Drive, Rothesay

Station 1 is the headquarters of the Kennebecasis Valley Fire Department. The station, opened in 2001, holds the administration offices and houses our ladder truck, Quint 1, along with Engine 1, Tank 1, our rescue boat and rescue trailer and other support vehicles.

Captain John Codling
Captain Doug Barrett
Captain Bill Gentleman
Captain Jim Leblanc

Senior Firefighter Roy Chase
Senior Firefighter Mike Nixon
Senior Firefighter Grant Graham
Senior Firefighter Matt McCully

Firefighter Dan Richard
Firefighter Rob Hamilton
Firefighter Karey Madill
Firefighter Eric Boyle
Firefighter Shane Johnson
Firefighter Andrew Steeves
Firefighter Paul Spinks
Firefighter Joel Armstrong

Holiday Relief Firefighter Harry Ludford
Holiday Relief Firefighter Arthur Cull
Holiday Relief Firefighter Dani Cates
Holiday Relief Firefighter Chris Mason
Holiday Relief Firefighter Keith Gallant
Holiday Relief Firefighter Scott Hatt
Holiday Relief Firefighter Stephanie Henderson
Holiday Relief Firefighter Tom Heffernan



Station 2
12 Civic Drive, Quispamsis

Opened in 1982, this station houses Engine 2 and Tank 2.

Lieutenant Reg Verner
Lieutenant Shawn White
Lieutenant Bob MacLeod
Lieutenant Paul Nixon

Firefighter Keith Scichilone
Firefighter Scott Carr
Firefighter Nathan Ashfield
Firefighter Andrew Boyle
Firefighter Paul Spinks
Firefighter Joel Armstrong
Firefighter Scott Dunbar
Firefighter Justin Cowan
Firefighter Don Kearney
Firefighter Bruce Leblanc
Firefighter Nick Arsenault
Firefighter Nathan Garrett



PREPARATION



"Before anything else, preparation is the key to success."

Alexander Graham Bell

Our firefighters need to be ready to respond to many different types of incidents.

We get called for house fires, accidents, rescues, flooded basements, downed power lines and more.



In the winter months, our firefighters trained on ice rescue and our chief officers and company officers received training on the "Road to Mental Readiness" program to assist them in maintaining their own mental health as well as promoting positive mental health in their employees.



Throughout the year we had the opportunity to train on different houses throughout the Valley slated for demolition that let us practice on ventilation, forcible entry, and other tactics.



In the fall, each platoon of firefighters trained on various aspects of firefighting at the Saint John Fire Department training tower.

Also, in the fall, firefighters did training on off-road and low slope rescue.



At the end of the year, we hosted three cadets from Holland College who spent eight weeks with us and trained on firefighting, auto extrication, and many other topics and also responded as part of an engine crew.

In total, our firefighters trained for several hundred hours covering 28 different training subjects in 2017.



PREVENTION



HomeSafe

We continued with our voluntary home inspection program and visited 20 homes in 2017. We also conducted a smoke alarm campaign in November and visited 277 homes to make sure the smoke

alarms were properly installed and working properly and handed out 31 smoke alarms to homes that needed them.

Car Seat Program

To improve our car seat program, we trained four additional Child Passenger Safety Association of Canada certified Children's Restraint System Technicians and held a car seat clinic in the spring. In 2017, we installed 58 car seats.

Public Visits

We continued our tradition of visiting several public events. In 2017 we participated in over 60 public events including block parties and other community events. We also provided 22 tours of our fire stations.

Fire Prevention Week

Each year we participate in fire prevention week and in 2017 the theme was "Every Second Counts: Plan 2 Ways Out!" with an emphasis on home escape planning. During fire prevention week we had a display at Sobey's Rothesay to spread the fire prevention message and held our annual Fire Department Open House.



Firefighter for a Day

Our Firefighter for a Day winners for 2017 were Aiden and Kaleigh MacKenzie from Fairvale Elementary School. Each year we hold a contest for grade three students where they must complete a home escape plan for their family.



Elementary Literacy Inc.

The KVFD, in partnership with Elementary Literacy Inc. held a reading contest for grade two students.

Children were encouraged to participate in a 30-day reading challenge. The purpose of this reading challenge was to help encourage and foster a daily reading habit.



The winning class was Mrs. Earle's class from Quispamsis Elementary School which won with 20,820 minutes read and 100% class participation!



As the contest winners, the children were invited to the fire station where they received a tour of the station, bunker gear demonstration and read to by the firefighters. Each student received a book about firefighting and then had pizza with the firefighters.

PUBLIC



We could not exist as a fire department without the support of the public we serve and we are grateful that they invite us to participate in their special events, support our Christmas program, and send us kind notes when we have been able to help someone. In 2017, we attended over 40 events throughout the Kennebecasis Valley.

Our firefighters were invited to block parties, church fairs, marathons, and children's camps. We also attended Renforth Wharf Days in Rothesay as well as Canada Day festivities in both towns. Many of our special events, including our retirement ceremonies, have music provided by the Kennebecasis Pipes and Drums and we are grateful for their continued support.

In May of this year, some of our members participated in the P.A.R.T.Y. Program (Prevention of Alcohol and Risk-related Trauma in Youth). Held at the Quispamsis Memorial Arena, this one-day event was presented to over 300 Grade 9 students from Kennebecasis Valley High School, Rothesay High School, and the Valley Christian Academy. Students experienced the impact of drunk driving by witnessing a simulated car crash starting from the 911 call, to the arrival of first responders, extrication from the wreck, and finally transport to the hospital and the emergency care received there.

SIGNIFICANT INCIDENTS



June 1

A barbecue fire caused significant damage to a home on Edwards Drive in Quispamsis. The quick nozzle work by the firefighters who responded stopped the fire from getting inside the home.



June 17

A fire destroyed a home on Rose Lane in Rothesay. The fire, which started in the chimney, extended into the second floor and roof of the home. The occupants, who were new to the community, were able to escape the fire uninjured and were assisted with accommodations by the Red Cross.



July 6

A house in Damascus near Hampton was destroyed and three pets were killed in this fire. No one was in the bungalow at the time of the fire and by the time our crews arrived, the house was fully involved in fire and our crews set up a defensive operation.





July 19

The residents of an apartment building on Sierra Avenue were forced from their homes after a fire in the building. A kitchen fire on the first floor of the building was knocked down quickly by firefighters but caused significant damage to the apartment and smoke damage throughout the rest of the building. No one was injured and several pets were rescued from the building including one dog who required oxygen.



August 13

A fire in a garden shed damaged the exterior of a home on Bannister Road in Rothesay. Firefighters arrived to find the shed fully involved with fire and focused their efforts on saving the nearby home. The home had damage to the exterior but was saved from any significant fire damage. The shed was destroyed by the fire.



October 24

One woman died after a collision between a car and a garbage truck on the Marr Road in Rothesay.



October 29

Less than a week after the previous accident, our firefighters dealt with another fatal accident in Rothesay involving a septic truck that resulted in the death of the lone male driver.



KENNEBECASIS FIREFIGHTERS



Kennebecasis Firefighters Charitable Society/ IAFF Local 3591

2017 was another busy year that saw the members of our Association participate in our community in a variety of ways. Each year our members volunteer hundreds of hours of their time when off duty to give back to our citizens in need. Listed below are just a few examples of how your firefighters give back to their community. From fundraising to swinging hammers, your firefighters are here for more than emergency response!



Kennebecasis Regional Police Force BBQ

Reputations were on the line as our members stepped up to the plate to participate in the first annual KRPF BBQ Cook Off, with proceeds from the event going to their Community Advancement Program. Look who brought home the hardware! A great event for a great cause.

Muscular Dystrophy Firetruck Pull



Our members travelled to Sussex to participate in their department's 3rd annual Firetruck Pull for Muscular Dystrophy fundraiser. Local 3591 members had the pleasure of being the first career fire department members to participate in the event, placing a respectable third place in our first

competition. Thank you to Dan Hamel and Sussex Fire Department for the invite, we'll be back next year ready to challenge the field!



Hockey Ministries International

In late summer, we were pleased to be able to support KVFD's Chaplain, Bruce Smith, in his important work with HMI. Members participated in their annual golf tournament, with proceeds going to help fund the organization's work.

Community Assistance Initiatives

Throughout the year, our members put their additional talents to work, assisting members in the community with projects such as home repairs/renovations that would enable family members with issues such as decreased mobility and susceptibility to illness to enjoy a better quality of life.



Christmas Family Fund

This year, we were again able to support our community by providing food and toys to families in need. We also escorted Santa Claus during the annual KV Christmas parade and collected donations for our Christmas program along the parade route. This initiative



is only possible through the support of our community members, both individual and corporate. Thank you to everyone who supports this worthy cause to help give everyone in our community a good Christmas holiday.

Along with our benevolent endeavours throughout the community, members of our Association also spent time attending conventions and training sessions hosted by the IAFF, many of which focus on the health and wellness of our members as it pertains to the challenges associated with the dangers of our profession, both hidden and visible. Topics such as cancer prevention/screening, peer support for mental wellness, and overall firefighter fitness were among the sessions attended.

CHEMICAL DETOX UNIT



Since 2012, the Kennebecasis Valley Fire Department has made a significant commitment towards improving the health and wellness of its members by implementing annual medical screening programs and adding new physical fitness equipment in their fire stations.

This year, we have added a chemical detox unit that is equipped with medical grade infrared heaters that work in combination with exercise on a stationary bicycle to coax a quick and profuse sweat without raising the core body temperature. This unit will be used by firefighters after responding to a fire incident in an effort to reduce the bio-accumulation of chemicals in their bodies.

The smoke from a modern residential fire contains more than 800 different chemicals. Firefighters are exposed to numerous carcinogenic compounds in the fire atmosphere that enter the body through the skin or are inhaled and travel through the bloodstream to their eventual resting place.

Detoxification units are becoming increasingly common in the fire service but KVFD is the first department in New Brunswick to add this new equipment.

IN MEMORIAM



Captain Mark McCully
1955 - 2017

2017 ended on a very somber note for our department as we lost retired Captain Mark McCully suddenly on December 29, 2017 at the age of 62.

Mark was a 42-year member of the Department who retired in August of 2016.

Mark earned a reputation as a hard-working, rough and tumble firefighter with a heart of gold. His passion for our profession was always on display and he fully believed in leading from the front.

Mark's quick wit could easily diffuse a tense situation and his legacy will live on in this department through his son Matt and his surname being synonymous with the guts, will and determination required to get the toughest jobs done.

A truly unique man of character; he was loved by many and will be missed by all.

BY THE NUMBERS

Kennebecasis Valley Fire Department 5 Year Comparison	2013 Total	2014 Total	2015 Total	2016 Total	2017 Total	5 Year Average
Fire/explosion - dollar loss	41	42	45	32	39	
Rubbish/grass fire - no dollar loss	64	34	54	52	72	
Chimney Fire	12	7	6	4	8	
Total Fire	117	83	105	88	119	102
Rescue - Miscellaneous	7	6	5	5	4	
Vehicle Accident	92	91	120	107	98	
Total Rescue	99	97	125	112	102	107
Public Hazard - gasoline or fuel spill	9	4	5	6	4	
Public Hazard - power line down / utility pole hazard	81	70	23	11	25	
Public Hazard - miscellaneous	25	17	14	9	16	
Total Public hazard	115	91	42	26	45	64
Gas Leak - propane	5	11	6	6	6	
Gas Leak - response to carbon monoxide detector alarm	16	8	13	17	8	
Total Gas leak	21	19	19	23	14	19
Public Service - first aid	600	551	634	646	612	
Public Service - assist police or other agency	3	10	12	11	7	
Public Service - mutual aid	22	11	17	11	10	
Public Service - animal rescue	3	1	0	0	1	
Public Service - flooding	7	22	27	2	1	
Public Service- miscellaneous	13	32	23	15	10	
Total Public services	648	627	713	685	641	663
Alarm No Fire - accidental miscellaneous	26	45	42	39	47	
Alarm No Fire - smoke or steam mistaken	12	11	17	17	14	
Alarm No Fire - sprinkler surge or discharge	3	2	4	1	1	
Alarm No Fire - detector activated	76	64	65	81	65	
Alarm No Fire - unknown odours	7	5	7	13	8	
Alarm No Fire - miscellaneous	21	26	26	28	32	
Total Alarm no fire - No malicious intent	145	153	161	179	167	161
False Alarm (Mischief) - miscellaneous	9	4	6	6	2	
Total False alarm - Mischief	9	4	6	6	2	5
Total Response Types Kennebecasis Valley Fire	1155	1074	1171	1119	1090	1122

Kennebecasis Valley Fire Department 2017 Responses by Community	Rothesay	Quispamsis	LSD & Outside Coverage Area	2017 Total
Fire/explosion - dollar loss	19	17	3	39
Rubbish/grass fire - no dollar loss	28	39	5	72
Chimney Fire	4	4	0	8
Total Fire	51	60	8	119
Rescue - Miscellaneous	4	0	0	4
Vehicle Accident	55	39	4	98
Total Rescue or Resuscitation call	59	39	4	102
Public Hazard - gasoline or fuel spill	0	4	0	4
Public Hazard - power line down / utility pole hazard	12	12	1	25
Public Hazard - miscellaneous	7	7	2	16
Total Public hazard	19	23	3	45
Gas Leak - propane	3	2	1	6
Gas Leak - response to carbon monoxide detector alarm	4	4	0	8
Total Gas leak	7	6	1	14
Public Service - first aid	265	329	18	612
Public Service - assist police or other agency	2	5	0	7
Public Service - mutual aid	0	0	10	10
Public Service - animal rescue	0	1	0	1
Public Service - flooding	1	0	0	1
Public Service- miscellaneous	5	5	0	10
Total Public services	273	340	28	641
Alarm No Fire - accidental miscellaneous	18	29	0	47
Alarm No Fire - smoke or steam mistaken	6	8	0	14
Alarm No Fire - sprinkler surge or discharge	1	0	0	1
Alarm No Fire - detector activated	40	24	1	65
Alarm No Fire - unknown odours	4	4	0	8
Alarm No Fire - miscellaneous	18	14	0	32
Total Alarm no fire - No malicious intent	87	79	1	167
False Alarm (Mischief) - miscellaneous	0	2	0	2
Total False alarm - Mischief	0	2	0	2
Total Response Types Kennebecasis Valley Fire	496	549	45	1090
Percentage by Community	45.5%	50.4%	4.1%	100%

ANNUAL OPERATING BUDGET

EXPENSES:	2013	2014	2015	2016	2017
ADMINISTRATION:	\$ 491,546	\$ 514,027	\$ 629,878	\$666,418	\$667,082
FIREFIGHTING FORCE:	\$ 3,123,306	\$ 3,314,356	\$ 3,345,940	\$3,568,100	\$3,573,100
TELECOMMUNICATIONS:	\$ 17,120	\$ 18,600	\$ 19,520	\$20,870	\$18,110
INSURANCE:	\$ 35,000	\$ 34,000	\$ 34,500	\$33,500	\$33,317
PREVENTION AND TRAINING	\$ 34,500	\$ 34,600	\$ 44,500	\$44,500	\$48,000
FACILITIES	\$ 236,397	\$ 236,922	\$ 256,383	\$266,820	\$249,436
FLEET:	\$ 111,900	\$ 110,600	\$105,125	\$102,434	\$88,550
OPERATIONS:	\$ 32,800	\$ 45,400	\$ 44,000	\$46,500	\$50,500
WATER COSTS:	\$ 24,763	\$ 26,130	\$ 26,986	\$27,877	\$28,705
OTHER:					
Miscellaneous	\$ 1,500	\$ 1,500	\$ 2,000	\$2,000	\$2,900
Retirement Allowance		\$ 38,500	\$ 50,000	\$52,000	\$50,000
Total Other:	\$ 1,500	\$ 40,000	\$52,000	\$52,000	\$52,900
TOTAL BUDGETED EXPENSES	\$ 4,108,832	\$ 4,374,635	\$ 4,558,832	\$4,829,029	\$4,809,701

**Kennebecasis Valley Fire Department
7 Campbell Drive
Rothesay, NB
E2E 5B6**

Station One	506-848-6601
Station Two	506-848-6602
Fire Chief	506-848-6604
Deputy Chief	506-848-6605
Executive Assistant	506-848-6649

www.kvfire.ca



Town of Rothesay

General Fund Financial Statements

March 31, 2018

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
Project Funding - March	G11
Project Funding - April - Draft	G12

Town of Rothesay

Balance Sheet - Capital General Fund
31/03/2018

ASSETS

Capital Assets - General Land	4,405,176
Capital Assets - General Fund Land Improvements	7,807,424
Capital Assets - General Fund Buildings	5,201,476
Capital Assets - General Fund Vehicles	2,945,308
Capital Assets - General Fund Equipment	3,279,779
Capital Assets - General Fund Roads & Streets	38,084,963
Capital Assets - General Fund Drainage Network	18,927,550
Capital Assets - Under Construction - General	145,679
	<u>80,797,354</u>
Accumulated Amortization - General Fund Land Improvements	(2,921,491)
Accumulated Amortization - General Fund Buildings	(2,188,162)
Accumulated Amortization - General Fund Vehicles	(1,397,604)
Accumulated Amortization - General Fund Equipment	(1,061,677)
Accumulated Amortization - General Fund Roads & Streets	(19,207,276)
Accumulated Amortization - General Fund Drainage Network	(6,497,499)
	<u>(33,273,709)</u>
	<u>\$ 47,523,645</u>

LIABILITIES AND EQUITY

Gen Capital due to/from Gen Operating	(660,000)
Total Long Term Debt	7,992,000
	<u>\$ 7,332,000</u>
Total Liabilities	
Investment in General Fund Fixed Assets	40,191,645
	<u>\$ 47,523,645</u>

Town of Rothesay
Balance Sheet - General Fund Reserves
31/03/2018

ASSETS

BNS General Operating Reserve #214-15	800,145
BNS General Capital Reserves #2261-14	1,630,423
BNS - Gas Tax Reserves - GIC	3,948,787
Gen Reserves due to/from Gen Operating	447,621
	<u>\$ 6,826,977</u>

LIABILITIES AND EQUITY

Def. Rev - Gas Tax Fund - General	4,192,313
Invest. in General Capital Reserve	1,469,803
General Gas Tax Funding	189,555
Invest. in General Operating Reserve	807,791
Invest. in Land for Public Purposes Reserve	115,675
Invest. in Town Hall Reserve	51,841
	<u>\$ 6,826,978</u>

Town of Rothesay
Balance Sheet - General Operating Fund
31/03/2018

CURRENT ASSETS

Cash	1,680,430
Receivables	218,561
HST Receivable	212,892
Inventory	27,527
Gen Operating due to/from Util Operating	1,805,797
Total Current Assets	<u>3,945,208</u>
Other Assets:	
Projects	<u>321,839</u>
	<u>321,839</u>
TOTAL ASSETS	<u><u>4,267,047</u></u>

CURRENT LIABILITIES AND EQUITY

Accounts Payable	1,797,210
Other Payables	446,947
Gen Operating due to/from Gen Reserves	447,621
Gen Operating due to/from Gen Capital	660,000
Accrued Sick Leave	15,700
Accrued Pension Obligation	66,300
Accrued Retirement Allowance	355,325
TOTAL LIABILITIES	<u>3,789,104</u>

EQUITY

Retained Earnings - General	(41,609)
Surplus/(Deficit) for the Period	519,550
	<u>477,941</u>
	<u><u>4,267,045</u></u>

2018May14OpenSessionFINAL_203

Town of Rothesay

Statement of Revenue & Expenditure
3 Months Ended 31/03/2018

	CURRENT MONTH	BUDGET FOR MONTH	CURRENT Y-T-D	BUDGET Y-T-D	VARIANCE Better(Worse)	NOTE #	ANNUAL BUDGET
REVENUE							
Warrant of Assessment	1,292,771	1,292,771	3,878,312	3,878,312	0		15,513,249
Sale of Services	34,977	37,046	111,733	115,139	(3,405)		391,055
Services to Province of New Brunswick	5,000	5,000	15,000	15,000	0		60,000
Other Revenue from Own Sources	6,912	4,785	20,816	14,356	6,460		117,425
Unconditional Grant	10,133	10,133	30,398	30,398	0		121,594
Conditional Transfers	0	0	0	0	0		21,500
Other Transfers	235,000	235,000	345,177	345,177	(0)		1,050,177
	<u>\$1,584,793</u>	<u>\$1,584,735</u>	<u>\$4,401,437</u>	<u>\$4,398,383</u>	<u>\$3,054</u>		<u>\$17,275,000</u>
EXPENSES							
General Government Services	211,108	216,891	597,897	645,443	47,546		2,129,216
Protective Services	729,720	732,632	1,437,545	1,440,697	3,152		4,810,037
Transportation Services	409,599	423,414	1,101,682	1,114,900	13,218		3,405,473
Environmental Health Services	48,750	47,750	141,553	143,750	2,197		613,000
Environmental Development	49,564	58,199	167,572	197,104	29,531		638,122
Recreation & Cultural Services	158,448	165,891	434,409	495,839	61,430		1,999,348
Fiscal Services	306	327	1,230	1,255	24		3,679,803
	<u>\$1,607,494</u>	<u>\$1,645,104</u>	<u>\$3,881,887</u>	<u>\$4,038,987</u>	<u>\$157,099</u>		<u>\$17,275,000</u>
Surplus (Deficit) for the Year	<u>-\$22,701</u>	<u>-\$60,368</u>	<u>\$519,550</u>	<u>\$359,396</u>	<u>\$160,154</u>		<u>\$ (0)</u>

Town of Rothesay
Statement of Revenue & Expenditure
3 Months Ended 31/03/2018

	CURRENT MONTH	BUDGET FOR MONTH	CURRENT Y-T-D	BUDGET YTD	VARIANCE Better(Worse)	NOTE #	ANNUAL BUDGET
REVENUE							
Sale of Services							
Bill McGuire Memorial Centre	1,405	2,500	7,755	7,500	255		30,000
Town Hall Rent	4,133	4,167	12,400	12,500	(100)		50,000
Arena Revenue	28,743	30,000	89,496	94,000	(4,504)	1	238,200
Community Garden	0	0	0	0	0		1,300
Recreation Programs	696	380	2,083	1,139	944		71,555
	<u>34,977</u>	<u>37,046</u>	<u>111,733</u>	<u>115,139</u>	<u>(3,405)</u>		<u>391,055</u>
Other Revenue from Own Sources							
Licenses & Permits	2,544	2,917	5,762	8,750	(2,988)	2	95,000
Recycling Dollies & Lids	57	25	99	75	24		300
Interest & Sundry	4,111	1,083	14,372	3,250	11,122	3	13,000
Miscellaneous	200	760	583	2,281	(1,698)		9,125
	<u>6,912</u>	<u>4,785</u>	<u>20,816</u>	<u>14,356</u>	<u>6,460</u>		<u>117,425</u>
Conditional Transfers							
Canada Day Grant	0	0	0	0	0		1,500
Grant - Other	0	0	0	0	0		20,000
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>		<u>21,500</u>
Other Transfers							
Surplus of 2nd Previous Year	0	0	43,217	43,217	(0)		43,217
Utility Fund Transfer	235,000	235,000	235,000	235,000	0		940,000
PNB Financial Assistance	0	0	66,960	66,960	0		66,960
	<u>235,000</u>	<u>235,000</u>	<u>345,177</u>	<u>345,177</u>	<u>(0)</u>		<u>1,050,177</u>
EXPENSES							
General Government Services							
Legislative							
Mayor	2,488	3,092	7,535	9,275	1,740		37,100
Councillors	8,329	8,862	25,047	26,586	1,539		106,343
Regional Service Commission 9	0	0	1,535	1,535	0		6,138
Other	1,059	708	1,334	2,125	791		8,500
	<u>11,876</u>	<u>12,662</u>	<u>35,451</u>	<u>39,520</u>	<u>4,069</u>		<u>158,081</u>
Administrative							
Office Building	52,857	54,288	65,194	68,865	3,670		140,000
Solicitor	2,475	4,167	7,138	12,500	5,362		50,000
Administration - Wages & Benefits	112,338	109,625	252,923	252,875	(48)		1,013,400
Supplies	10,901	9,667	18,516	29,000	10,484		116,000
Professional Fees	0	4,167	2,031	12,500	10,469		50,000
Other	8,437	8,066	35,309	36,562	1,252		109,156
	<u>187,008</u>	<u>189,979</u>	<u>381,113</u>	<u>412,301</u>	<u>31,189</u>		<u>1,478,556</u>

Other General Government Services

Community Communications	2,613	2,750	2,919	8,250	5,331	33,000
Civic Relations	0	333	0	1,000	1,000	4,000
Insurance	967	0	167,475	166,872	(604)	166,872
Donations	990	3,167	3,285	9,500	6,215	38,000
Cost of Assessment	0	0	0	0	0	242,707
Property Taxes - L.P.P.	7,654	8,000	7,654	8,000	346	8,000
	<u>12,224</u>	<u>14,250</u>	<u>181,333</u>	<u>193,622</u>	<u>12,288</u>	<u>492,579</u>
	<u>211,108</u>	<u>216,891</u>	<u>597,897</u>	<u>645,443</u>	<u>47,546</u>	<u>2,129,216</u>

Protective Services

Police						
Police Protection	191,501	191,619	574,503	574,856	353	2,299,424
Crime Stoppers	0	0	2,800	2,800	0	2,800
	<u>191,501</u>	<u>191,619</u>	<u>577,303</u>	<u>577,656</u>	<u>353</u>	<u>2,302,224</u>

Fire						
Fire Protection	146,319	146,319	442,964	438,958	(4,006)	1,951,482
Water Costs Fire Protection	380,000	380,000	380,000	380,000	0	380,000
	<u>526,319</u>	<u>526,319</u>	<u>822,964</u>	<u>818,958</u>	<u>(4,006)</u>	<u>2,331,482</u>

Emergency Measures						
911 Communications Centre	11,819	11,819	35,458	35,458	0	141,831
EMO Director/Committee	80	1,250	240	3,750	3,510	15,000
	<u>11,899</u>	<u>13,069</u>	<u>35,697</u>	<u>39,208</u>	<u>3,510</u>	<u>156,831</u>

Other						
Animal & Pest Control	0	792	1,580	2,375	795	9,500
Other	0	833	0	2,500	2,500	10,000
	<u>0</u>	<u>1,625</u>	<u>1,580</u>	<u>4,875</u>	<u>3,295</u>	<u>19,500</u>

Total Protective Services	<u>729,720</u>	<u>732,632</u>	<u>1,437,545</u>	<u>1,440,697</u>	<u>3,152</u>	<u>4,810,037</u>
----------------------------------	----------------	----------------	------------------	------------------	--------------	------------------

Transportation Services

Common Services

Administration (Wages & Benefits)	225,689	218,314	510,018	518,935	8,917		1,860,563
Workshops, Yards & Equipment	75,695	84,458	190,652	179,542	(11,110)	5	537,500
Engineering	0	625	298	1,875	1,577		7,500
	<u>301,385</u>	<u>303,398</u>	<u>700,967</u>	<u>700,352</u>	<u>(616)</u>		<u>2,405,563</u>

Street Cleaning & Flushing	8,469	3,333	8,998	10,000	1,002		40,000
Roads & Streets	135	5,667	2,176	17,000	14,824		68,000
Crosswalks & Sidewalks	668	1,724	1,516	5,173	3,657		19,410
Culverts & Drainage Ditches	143	6,250	1,856	18,750	16,894		75,000
Snow & Ice Removal	80,983	86,250	333,176	306,250	(26,926)	6	500,000
	<u>90,398</u>	<u>103,224</u>	<u>347,721</u>	<u>357,173</u>	<u>9,452</u>		<u>702,410</u>

Street Lighting	11,424	12,167	34,317	36,500	2,183		146,000
-----------------	--------	--------	--------	--------	-------	--	---------

Traffic Services

Street Signs	4,106	1,250	4,211	3,750	(461)		15,000
Traffic Lanemarking	0	0	0	0	0		25,000
Traffic Signals	913	1,667	3,400	5,000	1,600		20,000
Railway Crossing	1,227	1,500	3,628	4,500	872		18,000
	<u>6,245</u>	<u>4,417</u>	<u>11,238</u>	<u>13,250</u>	<u>2,012</u>		<u>78,000</u>

Public Transit

Public Transit - Comex Service	0	0	0	0	0		64,000
KV Committee for the Disabled	0	0	7,000	7,000	0		7,000
Public Transit - Other	146	208	438	625	187		2,500
	<u>146</u>	<u>208</u>	<u>7,438</u>	<u>7,625</u>	<u>187</u>		<u>73,500</u>

Total Transportation Services	<u>409,599</u>	<u>423,414</u>	<u>1,101,682</u>	<u>1,114,900</u>	<u>13,218</u>		<u>3,405,473</u>
-------------------------------	----------------	----------------	------------------	------------------	---------------	--	------------------

Environmental Health Services

Solid Waste Disposal Land Fill	18,467	16,083	49,678	48,250	(1,428)		193,000
Solid Waste Disposal Compost	854	2,083	3,066	6,250	3,184		25,000
Solid Waste Collection	21,864	21,667	65,591	65,000	(591)		260,000
Solid Waste Collection Curbside Recycling	7,566	7,917	22,697	23,750	1,053		95,000
Clean Up Campaign	0	0	521	500	(21)		40,000
	<u>48,750</u>	<u>47,750</u>	<u>141,553</u>	<u>143,750</u>	<u>2,197</u>		<u>613,000</u>

Environmental Development Services**Planning & Zoning**

Administration	36,597	38,705	122,102	135,423	13,321		401,000
Planning Projects	5,765	12,083	20,736	36,250	15,514		145,000
Heritage Committee	0	208	0	625	625		2,500
	<u>42,362</u>	<u>50,997</u>	<u>142,838</u>	<u>172,298</u>	<u>29,460</u>	7	<u>548,500</u>

Economic Development Comm.

Tourism	7,202	7,202	21,606	21,605	(0)		86,422
	0	0	3,129	3,200	71		3,200
	<u>7,202</u>	<u>7,202</u>	<u>24,734</u>	<u>24,805</u>	<u>71</u>		<u>89,622</u>
	<u>49,564</u>	<u>58,199</u>	<u>167,572</u>	<u>197,104</u>	<u>29,531</u>		<u>638,122</u>

Recreation & Cultural Services

Administration	49,067	46,503	83,023	82,645	(378)		253,717
Beaches	0	0	0	0	0		53,419
Rothesay Arena	30,386	31,229	89,381	85,373	(4,008)		329,680
Memorial Centre	11,273	12,083	15,900	20,250	4,350		57,000
Summer Programs	231	0	696	0	(696)		60,862
Parks & Gardens	43,367	49,658	83,429	124,535	41,106	8	581,700
Rothesay Common Rink	11,809	9,251	35,894	33,087	(2,807)		45,005
Playgrounds and Fields	1,643	9,167	3,676	27,500	23,824	9	110,000
Regional Facilities Commission	0	0	94,616	94,616	0		378,465
Kennebecasis Public Library	7,080	7,042	21,241	21,125	(116)		84,500
Special Events	3,473	833	6,433	6,333	(99)		43,500
Rothesay Living Museum	120	125	120	375	255		1,500
	<u>158,448</u>	<u>165,891</u>	<u>434,409</u>	<u>495,839</u>	<u>61,430</u>		<u>1,999,348</u>

Fiscal Services

Debt Charges							
Interest	306	327	1,230	1,255	24		227,303
Debenture Payments	0	0	0	0	0		1,009,000
	<u>306</u>	<u>327</u>	<u>1,230</u>	<u>1,255</u>	<u>24</u>		<u>1,236,303</u>

Transfers To:

Capital Fund for Capital Expenditures	0	0	0	0	0		2,433,500
Town Hall Reserve Transfer	0	0	0	0	0		10,000
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>		<u>2,443,500</u>
	<u>306</u>	<u>327</u>	<u>1,230</u>	<u>1,255</u>	<u>24</u>		<u>3,679,803</u>

2018May14OpenSessionFINAL_208

Town of Rothesay

Variance Report - General Fund

3 months ending March 31, 2018

Note #		Actual	Budget	Better/(Worse)	Description of Variance
Revenue					
1	Arena Revenue	\$ 89,496	\$ 94,000	\$ (4,504)	Commercial less than expected
2	Licenses & Permits	\$ 5,762	\$ 8,750	\$ (2,988)	Timing
3	Interest & Sundry	\$ 14,372	\$ 3,250	\$ 11,122	Includes interest on Hillcrest receivable
		Total		\$ 2,870	
		Variance per Statement		\$ 1,467	
		Explained		195.64%	
Expenses					
General Government					
				\$ -	
Protective Services					
4	Fire Protection	\$ 296,645	\$ 292,639	\$ (4,006)	Budget correction
Transportation					
5	Workshops, Yards & Equipment	\$ 190,652	\$ 179,542	\$ (11,110)	Vehicle repairs over budget
6	Snow & Ice Removal	\$ 333,176	\$ 306,250	\$ (26,926)	Salt & Sand purchases
Environmental Health					
Environmental Development					
7	Planning Projects	\$ 142,838	\$ 172,298	\$ 29,460	Timing
Recreation & Cultural Services					
8	Parks & Gardens	\$ 83,429	\$ 124,535	\$ 41,106	Timing
9	Playgrounds & Fields	\$ 3,676	\$ 27,500	\$ 23,824	Timing
		Total		\$ 52,348	
		Variance per Statement		\$ 157,099	
		Explained		33.32%	

2018May14OpenSessionFINAL_209

Town of Rothesay

Capital Projects 2018
General Fund
3 Months Ended 31/03/2018

	Original BUDGET	CURRENT Y-T-D	Remaining Budget
General Government			
12010560 General Gov't Equipment Purchases G-2018-006	47,000	0	47,000
12010660 IT MS Office/Server/Laptops G-2018-002	90,000	37,604	52,396
12026160 Seniors' Project G-2018-010	0	-55,705	55,705
Total General Government	\$137,000	-\$18,101	\$155,101

	Budget	Actual
Town Hall	47,000	
	47,000	0

Protective Services			
12011560 Protective Serv. Equipment Purchases P-2017-005	81,500	14,304	67,196
Total Protective Services	\$81,500	\$14,304	\$67,196

Transportation			
12021360 Transportation Equipment Purchases T-2018-003	540,000	210,295	329,705
12023760 Eriskay Upgrade T-2018-001	503,000	18,619	484,381
12025960 2018 Asphalt/Microseal T-2018-007	1,627,000	12,916	1,614,084
12025260 Trail Connector/Crossing T-2016-017	1,050,000	0	1,050,000
12023860 Engineering 2019 Streets T-2019-001	60,000	0	60,000
12013560 Land Aquisitions	0	55,147	-55,147
Total Transportation	\$3,780,000	\$296,976	\$3,483,024

	Budget	Actual
Transportation Equipment Purchases T-2018-003		
Trackless	190,000	170,054
Backhoe	200,000	
One ton plow truck	100,000	
3/4 ton 4WD	50,000	40,241
	540,000	210,295

Recreation			
12020860 Recreation Equipment Purchases R-2018-004	80,000	0	80,000
12020760 Trail Development R-2018-007	140,000	3,671	136,329
Total Recreation	\$220,000	\$3,671	\$216,329

	Budget	Actual
Recreation Equipment Purchases R-2018-004		
Tractor replacement	80,000	0

Total	\$4,218,500	\$296,850	\$3,921,650
--------------	--------------------	------------------	--------------------

Not yet assigned:	
Designated Highway	400,000
Salt Storage Facility	40,000
Sundry Transportation	275,000
	715,000

Carryovers	
Funded from Reserves	
12025360 Asphalt/Microseal T-2017-001	2,151
12025560 Underground Diesel Storage Tank T-2017-008	679
12025760 Picnic Shelter & Viewing Deck R-2017-014	21,290
12023360 Wells Trail R-2014-019	868
	24,989

Total	\$4,933,500	\$321,839	\$3,921,650
--------------	--------------------	------------------	--------------------

Funding:	Total	Reserves	Gas Tax	Grants	Borrow	Operating
General Government	137,000					137,000
Protective Services	81,500					81,500
Transportation	3,445,000	100,000	960,000	300,000		2,085,000
Recreation	1,270,000	490,000		700,000		80,000
	\$4,933,500	\$590,000	\$960,000	\$1,000,000	\$0	\$2,383,500

2018May14OpenSessionFINAL_210

Town of Rothesay

Capital Projects 2018

General Fund

4 Months Ended 30/04/2018

DRAFT!

	Original BUDGET	CURRENT Y-T-D	Remaining Budget		Budget	Actual
General Government						
12010560	General Gov't Equipment Purchases G-2018-006	47,000	0	47,000	Town Hall	47,000
12010660	IT MS Office/Server/Laptops G-2018-002	90,000	37,604	52,396		47,000
12026160	Seniors' Project G-2018-010	0	-55,705	55,705		0
	Total General Government	\$137,000	-\$18,101	\$155,101		
Protective Services						
12011560	Protective Serv. Equipment Purchases P-2017-005	81,500	14,304	67,196		
	Total Protective Services	\$81,500	\$14,304	\$67,196		
Transportation						
12021360	Transportation Equipment Purchases T-2018-003	540,000	210,295	329,705	Transportation Equipment Purchases T-2018-003	
12023760	Eriskay Upgrade T-2018-001	503,000	28,190	474,810	Trackless	190,000
12025960	2018 Asphalt/Microseal T-2018-007	1,627,000	12,343	1,614,657	Backhoe	200,000
12025260	Trail Connector/Crossing T-2016-017	1,050,000	0	1,050,000	One ton plow truck	100,000
12023860	Engineering 2019 Streets T-2019-001	60,000	0	60,000	3/4 ton 4WD	50,000
12013560	Land Aquisitions	0	59,471	-59,471		40,241
	Total Transportation	\$3,780,000	\$310,299	\$3,469,701		210,295
Recreation						
12020860	Recreation Equipment Purchases R-2018-004	80,000	0	80,000	Recreation Equipment Purchases R-2018-004	
12020760	Trail Development R-2018-007	140,000	3,671	136,329	Tractor replacement	80,000
	Total Recreation	\$220,000	\$3,671	\$216,329		0
Total				\$4,218,500	\$310,173	\$3,908,327
Not yet assigned:						
	Designated Highway	400,000				
	Salt Storage Facility	40,000				
	Sundry Transportation	275,000				
		715,000				
Carryovers						
Funded from Reserves						
12025360	Asphalt/Microseal T-2017-001		2,724			
12025560	Underground Diesel Storage Tank T-2017-008		679			
12025760	Picnic Shelter & Viewing Deck R-2017-014		21,290			
12023360	Wells Trail R-2014-019		868			
			25,561			
	Total	\$4,933,500	\$335,734	\$3,908,327		
Funding:						
	Total		Reserves	Gas Tax	Grants	Borrow
	Operating					
General Government	137,000					137,000
Protective Services	81,500					81,500
Transportation	3,445,000	100,000	960,000	300,000		2,085,000
Recreation	1,270,000	490,000		700,000		80,000
	\$4,933,500	\$590,000	\$960,000	\$1,000,000	\$0	\$2,383,500

Town of Rothesay

Utility Fund Financial Statements

March 31, 2018

Attached Reports:

Capital Balance Sheet	U1
Reserve Balance Sheet	U2
Operating Balance Sheet	U3
Operating Income Statement	U4
Variance Report	U5
Project Listing - March	U6
Project Listing - April - Draft!	U7

Town of Rothesay

Capital Balance Sheet

As at 31/03/2018

ASSETS

Assets:

Capital Assets - Under Construction - Utilities	5,754,815
Capital Assets Utilities Land	119,970
Capital Assets Utilities Buildings	1,845,765
Capital Assets Utilities Equipment	150,881
Capital Assets Utilities Water System	26,760,973
Capital Assets Utilities Sewer System	16,780,304
Capital Assets Utilities Land Improvements	42,031
Capital Assets Utilities Roads & Streets	220,011
Capital Assets Utilities Vehicles	85,374
	<u>51,760,126</u>

Accumulated Amortization Utilites Buildings	(465,277)
Accumulated Amortization Utilites Water System	(6,621,615)
Accumulated Amortization Utilites Sewer System	(7,811,543)
Accumulated Amortization Utilites Land Improvements	(42,031)
Accumulated Amortization Utilites Vehicles	(10,752)
Accumulated Amortization Utilites Equipment	(33,660)
Accumulated Amortization Utilites Roads & Streets	(10,272)
	<u>(14,995,151)</u>

TOTAL ASSETS	<u><u>36,764,975</u></u>
--------------	--------------------------

LIABILITIES

Current:

Util Capital due to/from Util Operating	674,040
Total Current Liabilities	<u>674,040</u>

Long-Term:

Long-Term Debt	8,530,077
Total Liabilities	<u>9,204,117</u>

EQUITY

Investments:

Investment in Fixed Assets	27,560,857
Total Equity	<u>27,560,857</u>
TOTAL LIABILITIES & EQUITY	<u><u>36,764,974</u></u>

Town of Rothesay

Utility Reserve Balance Sheet

As at 31/03/2018

ASSETS

Assets:

Bank - Utility Reserve	873,194
Due from Utility Operating	<u>10,855</u>
TOTAL ASSETS	<u>\$ 884,049</u>

EQUITY

Investments:

Invest. in Utility Capital Reserve	551,876
Invest. in Utility Operating Reserve	101,371
Invest. in Sewage Outfall Reserve	<u>230,802</u>
TOTAL EQUITY	<u>\$ 884,049</u>

Town of Rothesay

Utilities Fund Operating Balance Sheet

As at 31/03/2018

ASSETS

Current assets:	
Accounts Receivable Net of Allowance	2,457,929
Accounts Receivable - Misc.	1,200
Total Current Assets	2,459,129
Other Assets:	
Projects	770,798
	770,798
 TOTAL ASSETS	 \$ 3,229,927

LIABILITIES

Accrued Payables	47,201
Due from General Fund	1,805,797
Due from (to) Capital Fund	(674,040)
Due to (from) Utility Reserve	10,855
Deferred Revenue	18,685
Total Liabilities	1,208,499

EQUITY

Surplus:	
Opening Retained Earnings	11,808
Profit (Loss) to Date	2,009,621
	2,021,429
 TOTAL LIABILITIES & EQUITY	 \$ 3,229,928

Town of Rothesay
Utilities Operating Income Statement
3 Months Ended 31/03/2018

	CURRENT MONTH	BUDGET FOR MONTH	CURRENT YTD	BUDGET YTD	VARIANCE Better(Worse)	NOTE #	ANNUAL BUDGET
RECEIPTS							
Sale of Water	264,664	254,625	270,805	260,875	9,930		1,000,000
Meter and non-hookup fees	11,627	8,750	11,627	8,750	2,877		35,000
Water Supply for Fire Prot.	380,000	380,000	380,000	380,000	0		380,000
Local Improvement Levy	59,073	59,000	59,073	59,000	73		59,000
Sewerage Services	1,617,549	1,610,000	1,618,228	1,610,000	8,228		1,610,000
Connection Fees	2,600	0	2,600	10,000	(7,400)	1	60,000
Interest Earned	3,838	4,167	15,632	12,500	3,132		50,000
Misc. Revenue	300	406	600	1,219	(619)		4,875
Surplus - Previous Years	0	0	21,125	21,125	(1)		21,125
TOTAL RECEIPTS	2,339,652	2,316,948	2,379,690	2,363,469	16,221		3,220,000
WATER SUPPLY							
Share of Overhead Expenses	94,000	94,000	94,000	94,000	0		374,000
Audit/Legal/Training	194	3,833	356	5,500	5,144		13,000
Purification & Treatment	28,636	46,333	58,002	99,000	40,999	2	336,000
Transmission & Distribution	2,845	8,000	14,269	24,000	9,731		96,000
Power & Pumping	4,023	3,583	11,569	10,750	(819)		43,000
Billing/Collections	96	417	312	1,250	938		5,000
Water Purchased	0	42	106	125	19		500
Misc. Expenses	516	1,542	516	4,625	4,109		18,500
TOTAL WATER SUPPLY	130,311	157,750	179,130	239,250	60,120		886,000
SEWERAGE COLLECTION & DISPOSAL							
Share of Overhead Expenses	141,000	141,000	141,000	141,000	0		566,000
Audit/Legal/Training	0	8,500	477	11,500	11,023		25,000
Collection System Maintenance	1,335	2,667	4,224	8,000	3,776		64,000
Sewer Claims	0	1,667	566	5,000	4,434		20,000
Lift Stations	2,465	3,333	7,510	10,000	2,490		40,000
Treatment/Disposal	10,699	10,167	18,692	18,500	(192)		56,000
Infiltration Study	4,787	0	14,509	0	(14,509)	3	0
Misc. Expenses	3,200	2,619	3,960	3,858	(102)		7,431
TOTAL SWGE COLLECTION & DISPOSAL	163,486	169,953	190,939	197,858	6,919		778,431
FISCAL SERVICES							
Interest on Bank Loans	0	0	0	0	0		25,000
Interest on Long-Term Debt	0	0	0	0	0		286,217
Principal Repayment	0	0	0	0	0		547,352
Transfer to Reserve Accounts	0	0	0	0	0		60,000
Capital Fund Through Operating	0	0	0	0	0		637,000
TOTAL FISCAL SERVICES	0	0	0	0	0		1,555,569
TOTAL EXPENSES	293,797	327,703	370,069	437,108	67,039		3,220,000
NET INCOME (LOSS) FOR THE PERIOD	2,045,855	1,989,245	2,009,621	1,926,361	83,260		(0)

Town of Rothesay

Variance Report - Utility Operating
Months Ended March 31, 2018

Note #	Account Name	Actual YTD	Budget YTD	Variance Better(worse)	Description of Variance
Revenue					
1	Connection Fees	2,600	10,000	(7,400)	Timing
Expenditures					
Water					
2	Purifications & Treatment	58,002	99,000	40,998	Maintenance not used yet
Sewer					
3	Infiltration Study	14,509	-	(14,509)	Balance of study expensed
Fiscal Services					
				-	

Town of Rothesay

Capital Projects 2017

Utility Fund

3 Months Ended 31/03/2018

		Original BUDGET	CURRENT Y-T-D	Remaining Budget
WATER				
12043430	Well Development - Quality W-2018-003	100,000	0	100,000
12044330	Hillsview/Shadow Hill Watermain W-2018-002	450,000	0	450,000
		\$ 550,000	\$ -	\$ 550,000

SEWER				
12042330	Wastewater Treatment Plant - S-2014-016-A	2,500,000	662,823	1,837,177
12044130	WWTP Design Phase 2 S-2017-001	1,400,000	0	1,400,000
12044430	Eriskay Upgrade - Sewer T-2018-001	300,000	0	300,000
		4,200,000	662,823	3,537,177

Unassigned:

Hampton Rd Designated Highway	75,000
SCADA Changeover	35,000
Membranes	200,000
Back Up Power	12,000
SCBA Equipment	15,000

337,000

-

-

Total Approved		5,087,000	662,823	4,087,177
-----------------------	--	-----------	---------	-----------

Carryovers

Funded from Reserves

12043830	Water Plant Aux Building W-2016-002	107,975
----------	-------------------------------------	---------

107,975

5,087,000	770,798	4,087,177
-----------	---------	-----------

Funding:

	Total	Reserves	Gas Tax	Grants	Borrow	Operating
Water	852,000	250,000				602,000
Sewer	4,235,000		300,000	2,600,000	1,300,000	35,000
	5,087,000	250,000	300,000	2,600,000	1,300,000	637,000

Town of Rothesay

Capital Projects 2017

Utility Fund

4 Months Ended 30/04/2018

Draft!

		Original BUDGET	CURRENT Y-T-D	Remaining Budget
WATER				
12043430	Well Development - Quality W-2018-003	100,000	6,668	93,332
12044330	Hillsview/Shadow Hill Watermain W-2018-002	450,000	0	450,000
		<u>\$ 550,000</u>	<u>\$ 6,668</u>	<u>\$ 543,332</u>

SEWER				
12042330	Wastewater Treatment Plant - S-2014-016-A	2,500,000	1,019,067	1,480,933
12044130	WWTP Design Phase 2 S-2017-001	1,400,000	0	1,400,000
12044430	Eriskay Upgrade - Sewer T-2018-001	300,000	0	300,000
		<u>4,200,000</u>	<u>1,019,067</u>	<u>3,180,933</u>

Unassigned:

Hampton Rd Designated Highway	75,000
SCADA Changeover	35,000
Membranes	200,000
Back Up Power	12,000
SCBA Equipment	15,000

337,000

-

-

Total Approved	<u>5,087,000</u>	<u>1,025,735</u>	<u>3,724,265</u>
-----------------------	------------------	------------------	------------------

Carryovers

Funded from Reserves

12043830	Water Plant Aux Building W-2016-002	107,975
----------	-------------------------------------	---------

107,975

<u>5,087,000</u>	<u>1,133,710</u>	<u>3,724,265</u>
------------------	------------------	------------------

Funding:

	Total	Reserves	Gas Tax	Grants	Borrow	Operating
Water	852,000	250,000				602,000
Sewer	4,235,000		300,000	2,600,000	1,300,000	35,000
	<u>5,087,000</u>	<u>250,000</u>	<u>300,000</u>	<u>2,600,000</u>	<u>1,300,000</u>	<u>637,000</u>

Town of Rothesay

3/31/18 219500-60

Donations/Cultural Support

Budget Paid to date
2018

KV3C	2,500.00		in kind
NB Medical Education Trust	5,000.00		
SJRH	2,500.00		
KV Food bank	6,000.00		
YMCA Camp Glenburn	2,500.00		
Fairweather Scholarship	1,000.00		
KV Oasis	2,500.00		
Saint John Theatre Company	1,000.00	1,000.00	
YMCA	10,000.00		5 year commitment started in 2015
sub	<u>33,000.00</u>	<u>1,000.00</u>	

Other:	5,000.00		
Junior Achievement		300.00	Futures Unlimited banquet
Anglican Parish of Fundy & the Lakes		50.00	In memory of Doug Graves' father
Symphony NB		500.00	
Heart & Stroke		45.34	In memory of Dave Campbell's mother
Sable River Fire Dept.		50.00	In memory of Doug MacD's father in law
International Women's Day		350.00	
RHS Youth for Youth		50.00	
Marg Taylor		200.00	Masters Ladies Curling Team
Christmas with the Cops		100.00	
NB Competitive Festival of Music		250.00	
Touchstone Academy		390.00	Amazatorium
sub	<u>5,000.00</u>	<u>2,285.34</u>	

38,000.00 3,285.34

Other:

Kennebecasis Crimestoppers	2,800.00	2,800.00	Protective Services
KV Committee for the Disabled	7,000.00	7,000.00	Transportation
PRO Kids	7,500.00		Recreation

62,800.00 13,220.82



ROTHESAY MEMORANDUM



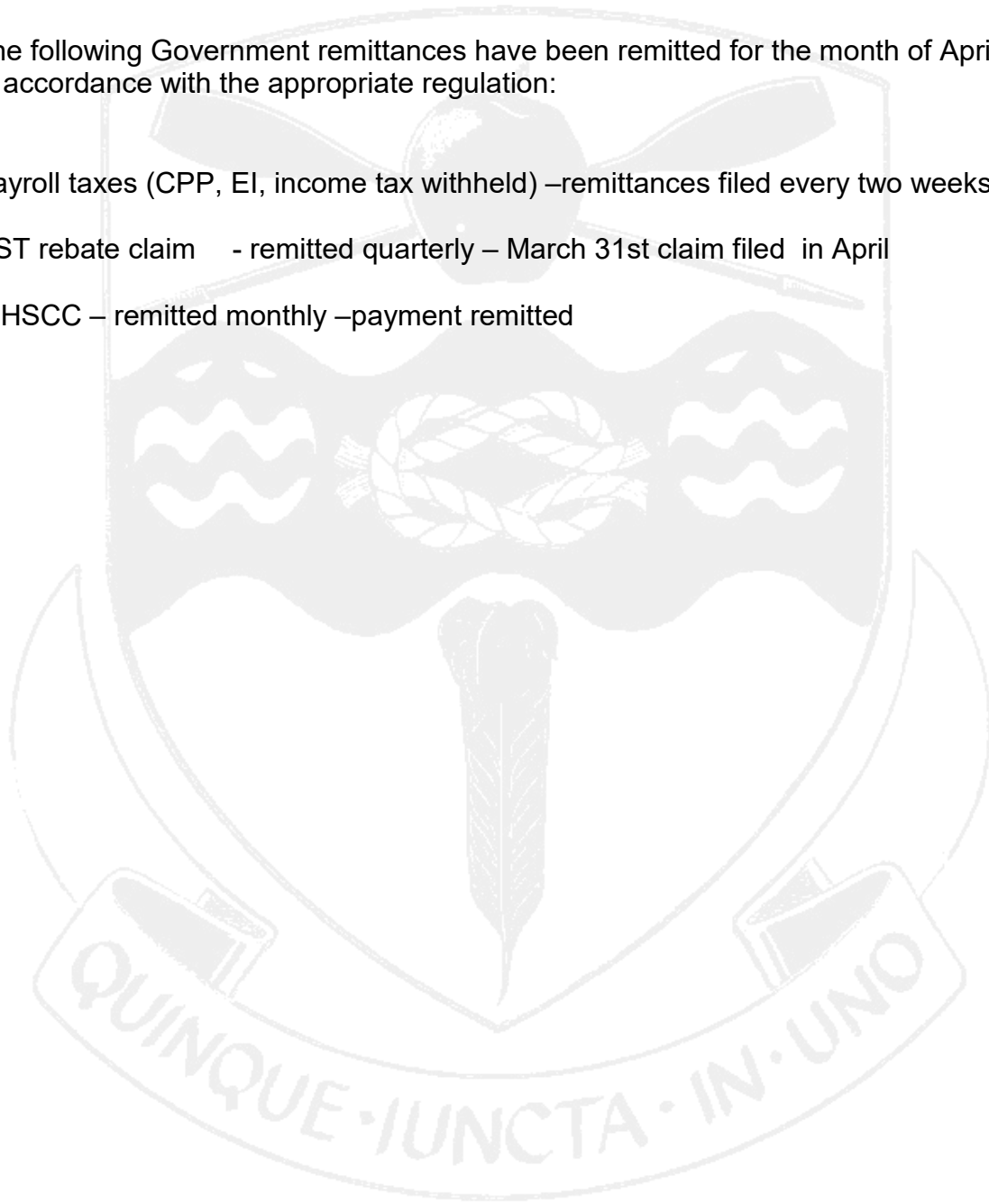
TO : Mayor and Council
FROM : Doug MacDonald
DATE : May 9, 2018
RE : Compliance Report

The following Government remittances have been remitted for the month of April in accordance with the appropriate regulation:

Payroll taxes (CPP, EI, income tax withheld) –remittances filed every two weeks

HST rebate claim - remitted quarterly – March 31st claim filed in April

WHSCC – remitted monthly –payment remitted





2018May14OpenSessionFINAL_221
ROTHESAY
Emergency Measures Committee
Wednesday, April 11, 2018 at 4:00 p.m.
SAYRE ROOM ROTHESAY TOWN HALL



PRESENT: COUNCILLOR PETER LEWIS, CHAIRPERSON
COUNCILLOR BILL McGUIRE

TOWN MANAGER JOHN JARVIE
DIRECTOR OF PLANNING/DEVELOPMENT SERVICES BRIAN WHITE
RECORDING SECRETARY LIZ POMEROY

DEPUTY FIRE CHIEF DAN McCOY, KVFD

ABSENT: MAYOR NANCY GRANT

Chairperson Lewis called the meeting to order at 4:05 p.m.

1. APPROVAL OF AGENDA

MOVED by Counc. Lewis and seconded by Counc. McGuire the agenda be approved as circulated.

CARRIED.

2. ADOPTION OF MINUTES – January 16, 2018

MOVED by Counc. Lewis and seconded by Counc. McGuire the minutes of January 16, 2018 be adopted as circulated.

CARRIED.

3. DELEGATIONS

N/A

4. REPORTS

N/A

5. OLD BUSINESS

5.1 Emergency Access to Kennebecasis Park

Town Manager Jarvie advised the agreement has been signed by the property owners however the agreement must be accompanied by a company seal or an affidavit signed by the property owners. He noted it is expected the remaining component will be received soon. He added Town staff will ensure the route is cleared for access in the spring. There was general discussion with respect to access and maintenance of the route. It was suggested emergency responders be invited to tour the route in order to prepare for emergency situations that may require alternative access to the Kennebecasis Park area. In response to an inquiry, Town Manager Jarvie advised maintenance of the route is included in the agreement.

5.2 Update K-Park Emergency Community Watch Program

DPDS White noted the Point Lepreau Warden System is a community based volunteer organization designed to alert the public within a 20 kilometer radius from the Point Lepreau Nuclear Generating Station in the event of an emergency; the wardens use their private vehicles, are equipped with portable radios, and provide 24/7 coverage of the area; the Warden Service is under the direction of the NB EMO; in the event of an evacuation, the wardens ensure all residents are notified and will assist the RCMP with guiding residents to safety; and other duties include conducting door-to-door delivery of Iodine Thyroid Blocking tablets to every occupied dwelling in the area as well as delivering Demographic Safety Surveys.

There was general discussion with respect to creating a similar system in Kennebecasis Park (K-Park). The following comments were made: it would be advantageous to have a list of individuals residing in K-Park to contact in the event of an emergency; there is a Facebook page for residents living in K-Park that could be used to gauge interest in the initiative; and during an emergency designated individuals could assist other residents by providing immediate first aid, guiding residents to safety in the event of an evacuation, and act as a communication resource for emergency responders and Town staff if the area becomes isolated. There was general discussion with respect to possible resources available and others that may be required to implement the program.

In response to an inquiry, Town Manager Jarvie advised a gate will not be installed on the alternative access route; however signage will be posted notifying individuals the route is to be used in the event of an emergency.

Town Manager Jarvie advised a meeting will be held in the spring to gauge interest in creating an Emergency Community Watch Program within K-Park. It was suggested a mail-out or flyers be used to announce the meeting. Town Manager Jarvie advised the Committee will be updated on the progress of the item. Deputy Fire Chief McCoy noted the meeting is an opportunity to receive feedback from residents in the area about the issue.

6. NEW BUSINESS

6.1 Hampton EMO – Request Sentinel Alert System Upgrade

DPDS White advised the Hampton EMO has identified a need for a vulnerable persons registry. Sentinel was contacted by the Hampton EMO to request a quote for upgrading the system to include the feature. DPDS White reported Hampton is inviting communities in the region to contribute \$600 each to cover the cost of the upgrade. There was discussion with respect to total Rothesay participants in Sentinel, the benefit of identifying vulnerable persons during emergencies in order to plan and provide special assistance to those in need, and emergency alert systems. In response to an inquiry, DPDS White advised funds are available in the EMO budget to cover the proposed \$600 cost of the upgrade. There was a question with respect to who will have access to the personal information available in the vulnerable persons registry. It was noted it is expected the tool will be used by Town staff and emergency responders for the sole purpose of identifying individuals that may require additional assistance during emergencies. Emergency responders could use this information

to prioritize response plans. There was consensus to confirm Rothesay’s participation in the upgrade, and apprise Council and the Age-Friendly Committee of the matter. It was suggested the information be used to develop a map to easily identify areas of concern.

6.2 Exercise Brunswick Alpha 2018

DPDS White advised the Brunswick Alpha exercise will focus on a hurricane “ALPHA” approaching New Brunswick on June 13, 2018. He noted: weather updates will be delivered in the days leading up to the event; a website will be set-up to monitor weather updates during the escalating storm; and the exercise will be used to test communication channels used by the Town in the event of an emergency. He further noted a “trusted agent” is an individual that will provide unexpected “injects” or activities throughout the exercise that will further challenge the response plans of municipalities ensuring they are relevant to the area. DPDS White reported there is a meeting scheduled in April to discuss the details of the event further with participating municipalities.

Deputy Fire Chief McCoy advised he was invited by the town of Quispamsis to participate in their exercise.

There was a lengthy discussion with respect to possible actions that may be required during the event including, but not limited to, engaging the Emergency Operation Centre (EOC), issuing a State of Local Emergency, prioritizing resources, etc. It was noted Council may be contacted during the event if the EOC is engaged. Deputy Fire Chief McCoy briefly described an onsite Incident Command System, and EOC’s role during an emergency. There was discussion with respect to response plans for the Kennebecasis Regional Police Force and the Kennebecasis Valley Fire Department in the event of an emergency that impacts both Rothesay and Quispamsis. It was noted staff will explore details of the event further and update the Committee and Council.

7. CORRESPONDENCE FOR INFORMATION

N/A

8. DATE OF NEXT MEETING

The next meeting is to be determined.

9. ADJOURNMENT

MOVED by Counc. Lewis and seconded by Counc. McGuire the meeting be adjourned.

CARRIED.

The meeting adjourned at 5:00 p.m.

CHAIR

RECORDING SECRETARY



ROTHESAY

~~2018 May 14 Open Session FINAL_224~~
Parks and Recreation Committee Meeting
Tuesday, April 17, 2018
Rothesay Town Hall – Common Room
6:30 p.m.



DRAFT

PRESENT: COUNCILLOR MIRIAM WELLS
CHUCK McKIBBON
MARY ANN GALLAGHER
BRENDAN KILFOIL
NATHAN DAVIS
GARY MYLES
MAUREEN DESMOND

TOWN MANAGER JOHN JARVIE
DIRECTOR OF RECREATION CHARLES JENSEN
RECREATION COORDINATOR ALEX HOLDER
RECORDING SECRETARY LIZ POMEROY

ABSENT: COUNCILLOR BILL McGUIRE
JANE MacEACHERN
KATE GOODINE

Chairperson Wells called the meeting to order at 6:30 p.m.

1. APPROVAL OF AGENDA:

MOVED by M.A. Gallagher and seconded by B. Kilfoil the agenda be approved as circulated, with the following addition:

Item 5.3 Request for picnic tables at Renforth Boat Club

CARRIED.

2. ADOPTION OF MINUTES:

2.1 Regular meeting of February 26, 2018.

MOVED by B. Kilfoil and seconded by C. McKibbon the minutes of February 26, 2018 be adopted as circulated.

CARRIED.

3. DELEGATIONS:

N/A

4. REPORTS & PRESENTATIONS:

N/A

5. UNFINISHED BUSINESS

5.1 Community Garden in K-Park

DRP Jensen advised: a poll was published in *Short and Sweet* last week and roughly 6-8 responses were received; further discussion with the resident coordinating the initiative determined there were only a few more individuals interested; and there is sufficient space available at the existing community garden to accommodate the interested individuals. There was general discussion with respect to channels used to convey the information, and the potential location for the garden. It was

suggested since the poll in *Short and Sweet* was just released it may be beneficial to provide more time for community members to respond. DRP Jensen advised he will contact the resident to inquire if any further interest was received.

5.2 Volleyball Court in K-Park

M.A. Gallagher reported she spoke with the individual in charge of operating the rink in K-Park and he was amenable to the proposal. She noted a total cost of \$3000 is anticipated for the necessary sand, posts, and nets. The following was discussed: approaching the Kennebecasis Park Rate Payers Association for a donation; team fees to cover the cost of expenses; use of Town sand as a base for the court; options for acquiring sand to use for the top level; parking; portable washrooms; and a bulletin board for scheduling and rules. It was noted the league will be open to all Rothesay residents. M.A. Gallagher offered to contact the K-Park Rate Payers Association to inquire about a possible donation once an exact cost has been determined. B. Kilfoil suggested if the initiative is successful, the Town consider a court in Renforth in the future.

5.3 Request for picnic tables at Renforth Boat Club

DRP Jensen advised a request was made at the April Council meeting to investigate acquiring picnic tables for the East Riverside-Kingshurst (ERK) pavilion. He noted he will look into the request for the Renforth Boat Club as well. Counc. Wells suggested alternative seating options such as benches and chairs be investigated for the ERK pavilion as well. Concern was expressed chairs may be vulnerable to theft. There was general discussion with respect to the ERK pumping station. DRP Jensen advised the ERK washrooms are operational however the locks must be changed.

6. CORRESPONDENCE FOR ACTION:

N/A

7. NEW BUSINESS:

7.1 Parks and Recreation Update

DRP Jensen advised: the Arthur Miller fields opened last week and are in use by various groups; it is expected the natural grass fields will open early May if the weather is favorable; spring clean-up is underway; the banners along Hampton Road are up; benches and garbage cans will be put out in the near future; the Town greenhouse is preparing vegetation for public areas; the spring ice schedule is ongoing at the arena; and interviews are underway for summer students/seasonal positions. DRP Jensen stressed the need for lifeguards noting beach schedules may change if there are not enough lifeguards available. He added acts have been booked for the majority of the summer concert series dates.

DRP Jensen gave a brief update on the Great Race event. An informal committee comprised of Lloyd Hodgin, Eric Overing, Town Clerk Banks, and DRP Jensen was created to discuss logistics of the event. DRP Jensen reported: the group met with the local car club and they are amenable to providing support on the day of the event; event logistics were discussed with the Kennebecasis Regional Police Force; and the group will meet on a regular basis before the day of the event. M.A. Gallagher suggested Our Lady of Perpetual Help be contacted to request use of the parking lot for spectators. DRP Jensen advised the matter is under discussion.

DRP Jensen advised an individual has expressed interest in planning a theatrical event similar to Shakespeare on the Common, however it has not been confirmed. He noted he will update the Committee. He added Super Circus Spectacular is scheduled to be held at the Rothesay arena on June 27, 2018. Tickets will be sold on the day of the event.

7.2 Number and Location of Park Benches

➤ 14 March 2018 Memorandum from L. Pomeroy RE: Council motion

A map was distributed to the Committee identifying the location of existing benches, waste containers, and public washrooms in Rothesay. Counc. Wells questioned if there is a sufficient number of benches, waste containers, and public washrooms to accommodate residents. She suggested active transportation routes and senior populated areas may warrant additional benches or washrooms. The Committee reviewed the map. DRP Jensen noted due to its size the map may be difficult to read. In response to an inquiry, Counc. Wells noted the application for Community Age-Friendly designation does not dictate a required number of each asset. She added the exercise is meant as a proactive measure to ensure adequate resources are available to the public.

The following was discussed with respect to additional benches: suggested locations, space, cost, and maintenance. DRP Jensen advised he will prepare additional maps to provide a clear indication of where each asset is located. There was consensus to defer the item to the next meeting.

There was general discussion with respect to the location of existing public washrooms. It was suggested portable washrooms may be warranted at each playground and recreational facility. Counc. Wells reported there is an initiative in England that encourages businesses to place a sticker on their building indicating that their washrooms are open to the public. She inquired if a similar initiative might be worthwhile in Rothesay. It was noted it is unclear if businesses will be receptive to the idea. It was agreed the item will be discussed further at the next Committee meeting.

7.3 Request for accessible swings at the Rothesay Common

Counc. Wells relayed a resident inquiry about installing accessible swings on the Rothesay Common. Clarification was requested with respect to the type of accessible swing. Counc. Wells noted the request is for a wheelchair swing platform. DRP Jensen advised there is insufficient space available on the Common for the swing unless existing swings are removed. It was suggested Town staff contact elementary schools in Rothesay to gauge interest in a partnership for the initiative. It was noted Rothesay Elementary School has an accessible swing however it is not a wheelchair swing platform. The Committee discussed cost, and locations based on accessibility and space. M.A. Gallagher noted there is a grant available from Canadian Tire Jumpstart to help improve accessibility for recreational purposes. C. McKibbin noted there is public interest in upgrading the Fairvale Elementary School playground. He agreed to apprise the Committee of any progress on the initiative. It was suggested the matter be investigated for consideration in future budget deliberations, and possible submission of a "Play Finds a Way" Canadian Tire Jumpstart grant application.

7.4 East Riverside Park Pavilion Opening

Counc. Wells noted a resident inquired if there are plans for a grand opening at the ERK Park pavilion. The resident suggested a picnic event. Concern was expressed that there are no funds available in the budget for the event. M. Desmond commented on the opening of the Wells Trail and noted a similar event could be held with minimal refreshments. In response to an inquiry, DRP

Jensen advised the ERK washrooms are operational however the locks must be changed. It was suggested the event be held in the summer on New Brunswick Day in August. It is expected the picnic tables will be available at that time. The following was discussed: parking, time, other events during that weekend, and refreshments. There was consensus to let staff plan the event. It was suggested contacting the Premier's office and community groups to determine interest in participating in the event.

8. CORRESPONDENCE FOR INFORMATION:

N/A

9. DATE OF NEXT MEETING:

It was noted the next meeting is scheduled for Tuesday, May 22, 2018.

CARRIED.**10. ADJOURNMENT****MOVED** by B. Kilfoil and seconded by M.A. Gallagher the meeting be adjourned.**CARRIED.**

The meeting ended at 7:45 p.m.

CHAIRPERSON

RECORDING SECRETARY



ROTHESAY

Public Works and Infrastructure Committee Meeting

Wednesday, April 18, 2018
Rothesay Town Hall – Sayre Room
8:30 a.m.



DRAFT

PRESENT: DEPUTY MAYOR ALEXANDER, CHAIR
COUNCILLOR MIRIAM WELLS, VICE CHAIR
PETER GRAHAM
SHAWN PETERSON
SCOTT SMITH

TOWN MANAGER JOHN JARVIE
DIRECTOR OF OPERATIONS BRETT MCLEAN
RECORDING SECRETARY LIZ POMEROY

ABSENT: IVAN HACHEY

Chairperson Alexander called the meeting to order at 8:30 a.m.

1. APPROVAL OF AGENDA:

MOVED by Counc. Wells and seconded by S. Peterson the agenda be approved as circulated, with the addition of

Item 7.2 16 April 2018 Email from resident RE: Request for repair of Olive Street.

CARRIED.

2. ADOPTION OF MINUTES:

2.1 Regular meeting of March 21, 2018.

MOVED by Counc. Wells and seconded by P. Graham the minutes of March 21, 2018 be adopted as circulated.

CARRIED.

Chairperson Alexander suggested Item 8.2 Works and Utilities Committee be brought forward. There was consensus to move the item forward.

Item brought forward.

8.2 Works and Utilities Committee

- 5 April 2018 Memorandum from Town Clerk Banks
- REVISED Procedural By-law 2-14 Schedule B

Chairperson Alexander noted because there is significant overlap between the discussions of the Public Works and Infrastructure Committee and the Utilities Committee, Council has approved the dissolution of the two individual committees and authorized the creation of the Works and Utilities Committee. He noted all members are invited to continue their positions on the new committee. It was noted the Works and Utilities Committee will meet on the third Wednesday of every month however a time has not been determined. Town Manager Jarvie advised the Utilities Committee will also be informed of the merge and polled to determine a preference for the time of the meeting. He requested Committee members submit their preference and Town staff will contact all Committee members to confirm the time prior to the May meeting.

3. DELEGATIONS:

N/A

4. REPORTS & PRESENTATIONS:

N/A

5. UNFINISHED BUSINESS

5.1 Capital Projects Summary

➤ Iona Avenue & Eriskay Drive

Chairperson Alexander gave a brief summary of the project. DO McLean advised the expected completion date for the project is mid-July. In response to an inquiry, DO McLean advised he has not received any complaints with respect to the project. He added Town staff notified residents in advance of the work. He reported residents in the area were polled to determine if there is interest in connecting to Town water. Only a few responses were received requesting more information about cost and the overall project. There was general discussion with respect to the cost to connect to Town services, the charge to residents that are able to connect but choose not to, and the overall expense to the Town to install necessary infrastructure. Town Manager Jarvie advised commercial properties are required to connect to Town water, and it is standard practice to include a similar condition in developer agreements for proposed multi-unit residential properties.

5.2 Solid Waste Tonnage Report

Chairperson Alexander noted an increase is expected next month after Spring Clean-Up contributions are collected. It was noted items will be collected on Victoria Day Monday, May 21, 2018 as early as 7 a.m.

5.3 Spring Clean-Up

- Solid Waste: May 21, 2018
- Organic: May 28, 2018

Dealt with above.

5.4 Update on Bradley Lake Road guardrails

DO McLean reported Saint John staff were spotted surveying the area. He added he contacted the city of Saint John and was informed guardrails will be installed within the city limits in areas where slopes exceed city standards, and further city staff indicated correspondence will be sent to the student to notify that the matter is being addressed.

5.5 Update on Municipal Asset Management Program

Chairperson Alexander noted Council authorized a purchase order to engage a consulting company. DO McLean advised he met with a team from CBCL and reported the initiative is underway. He noted it is expected the project will further improve the Town’s knowledge with respect to the location, age, and size of existing storm sewer infrastructure in Rothesay. He added information with respect to other assets such as sanitary sewer infrastructure, roads, etc. is already available to the Town. There was general discussion with respect to the process, funding, and the recommended age for the replacement of infrastructure (25 years). It was noted an initial submission is required by the end of July 2018 however this is not the expected completion date of the entire project.

6. CORRESPONDENCE FOR ACTION:

N/A

7. NEW BUSINESS:

7.1 Asphalt Tender

DO McLean advised the overall budgeted cost exceeded the contractor's tendered cost by approximately \$300,000. This is largely due to the \$82 per ton cost of asphalt confirmed at the time the tender was closed. There was general discussion with respect to recommendations for the use of the approximate \$300,000 including the completion of other 2018 projects or future projects. In response to an inquiry, DO McLean advised the cost of asphalt may change during the year however the price for the Town was secured at \$82 per ton when the tender closed. He added the Town is able to increase the scope of the program by 25% of the total cost. Town Manager Jarvie advised a response had not been received with respect to the Town's designated highway funding application. He suggested further investigation is required to compare all options available for use of the funds.

7.2 16 April 2018 Email from resident RE: Request for repair of Olive Street.

DO McLean distributed a handout listing the proposed streets for the 2019 Asphalt Design Program. It was noted Olive Street is included in the list at a cost of \$10,500. DO McLean noted sometimes during the reconstruction of roads, materials cleared from the area such as tree stumps or rocks may be repurposed to create the roadbed. Over time tree stumps can surface which is likely the cause of the issue referenced by the resident. There was general discussion with respect to the condition of the road and the proposed list for the 2019 Asphalt Design Program. DO McLean advised the costs listed may be inflated due to the use of previous calculations.

8. CORRESPONDENCE FOR INFORMATION:

8.1 Fox Farm Retaining Wall Replacement

➤ 29 March 2018 Report prepared by DO McLean

Chairperson Alexander gave a brief summary of the report. He noted since Fox Farm Road is a provincially designated road the Town has petitioned the Province to cover the cost of the repairs. However, the Province has disputed the request indicating that the retaining wall supports the sidewalk, not the road, thus it is a Town responsibility. DO McLean advised concern was expressed that there was a significant difference in cost between the low tenderer and other bids. He further noted Town staff contacted the low tenderer and was assured the firm has the experience and resources necessary to complete the work to Town standards. There was general discussion with respect to the construction of the existing retaining wall, the materials for the project, and the sidewalk. DO McLean advised a barrier will be installed, and there is intent to salvage the sidewalk if possible.

8.2 Works and Utilities Committee

➤ 5 April 2018 Memorandum from Town Clerk Banks

➤ REVISED Procedural By-law 2-14 Schedule B

Dealt with above.**9. DATE OF NEXT MEETING:**

It was noted the next meeting is scheduled for May 23, 2018.

Meeting Addendum:

DO McLean requested Committee members review the distributed list of proposed streets for the 2019 Asphalt and Microseal Design Program. In response to an inquiry, DO McLean advised the Surface Type column indicates the existing surface not the proposed material. There was general discussion with respect to Chapel Road, Church Avenue, and chipsealed roads in French Village. It was noted: the Chapel Road project will only be completed as far as Parkdale Avenue; the Church Avenue project is expected to include infrastructure that will help alleviate drainage concerns from the Maiden Lane, Brock Court, and Goldie Court area; however other components are required to fully resolve the issue; and there are few streets remaining to be chipsealed in French Village. Town Manager Jarvie suggested deferring any recommendations to the list until confirmation is received regarding whether or not the Town will receive designated highway funding.

10. ADJOURNMENT

MOVED by Counc. Wells and seconded by S. Smith the meeting be adjourned.

CARRIED.

The meeting ended at 9:15 a.m.

CHAIRPERSON

RECORDING SECRETARY



ROTHESAY

~~Utilities Committee Meeting~~
2018 May 14 Open Session FINAL_232
Wednesday, April 18, 2018
Water Treatment Plant – 26 McGuire Road
5:30 p.m.



DRAFT

PRESENT: DEPUTY MAYOR MATT ALEXANDER
MARK MCALOON
STEPHEN WAYCOTT

TOWN MANAGER JOHN JARVIE
DIRECTOR OF OPERATIONS (DO) BRETT McLEAN
RECORDING SECRETARY LIZ POMEROY

ABSENT: PAUL BOUDREAU
BLAINE JUSTASON

Chairperson Alexander called the meeting to order at 5:40 p.m.

1. APPROVAL OF AGENDA:

MOVED by S. Waycott and seconded by M. McAloon the agenda be approved as circulated.

CARRIED.

2. ADOPTION OF MINUTES:

2.1 Regular meeting of March 21, 2018.

MOVED by M. McAloon and seconded by S. Waycott the minutes of March 21, 2018 be adopted as circulated.

CARRIED.

Chairperson Alexander suggested Item 8.1 Works and Utilities Committee be brought forward. There was consensus to move the item forward on the agenda.

Item brought forward.

8.1 Works and Utilities Committee

- 5 April 2018 Memorandum from Town Clerk Banks
- REVISED Procedural By-law 2-14 Schedule B

Chairperson Alexander noted because there is significant overlap between the discussions of the Public Works and Infrastructure Committee and the Utilities Committee, Council has approved the dissolution of the two individual committees and authorized the creation of the Works and Utilities Committee. He noted all members are invited to continue their positions on the new committee. It was noted the Works and Utilities Committee will meet on the third Wednesday of every month however a time has not been determined. S. Waycott inquired about the date of the first Works and Utilities Committee meeting. Chairperson Alexander noted the first meeting will be held in May. S. Waycott advised he will be moving this summer and this may be an opportunity to transition from the Committee.

3. DELEGATIONS:

N/A

4. REPORTS & PRESENTATIONS:

N/A

5. UNFINISHED BUSINESS**5.1 Capital Projects Summary**

Chairperson Alexander gave a brief overview of the Iona Avenue and Eriskay Drive project. DO McLean noted the expected completion date for the project is mid-July. He advised Town staff have contacted residents to gauge overall interest in connecting to Town water in the area. He noted there was minimal interest.

5.2 Update on Wastewater Treatment Pumping Stations

DO McLean gave a brief update on the progress of the project. He noted minor aesthetic finishing touches such as trim painting, etc. remains to be completed. The majority of the new pumping stations are commissioned and operating. The old pumping station on Tennis Court Road will be demolished once the new pumping station is prepared to receive all flow from the area. DO McLean further noted a 5 year extension was granted to all projects approved in the Small Communities Fund with the exception that the scope of the projects remains unchanged. In response to an inquiry, DO McLean advised the washrooms at the East Riverside-Kingshurst pumping station are operational however the locks must be changed. The locks have been ordered and are expected to arrive soon.

S. Waycott questioned if the Kennebecasis Park sewage lagoon will be decommissioned. DO McLean advised it is expected to be decommissioned once the new wastewater treatment facility is constructed and operational. Town Manager Jarvie advised there are no current plans for future use of the lands used to house the sewage lagoons once the new facility is operational. DO McLean advised it was suggested that the Town resubmit an application for the design of the new wastewater treatment facility under a new funding program. He noted a new application will be submitted in September.

5.3 Water By-law

➤ 5 April 2018 Memorandum from Town Clerk Banks with attachments

Chairperson Alexander gave a brief history of the progress of Water By-law 2-15. He noted the item was tabled in June 2015 and Council has referred the matter to the Utilities Committee for further discussion. DO McLean advised a public hearing was held in 2015, and it is expected another public hearing will be scheduled to apprise the public of any proposed changes. It was noted members of the public expressed concern with cost implications for businesses and multi-unit residential properties. It was agreed the item will be discussed further by the Works and Utilities Committee and it is expected previous concerns will be addressed.

5.4 Update on Municipal Asset Management Program

DO McLean reported the Town received \$50,000 to create a Municipal Asset Management Program. He noted the Town currently has an asset database and a geographic information system (GIS) which provides information about various Town assets including streets and sanitary sewer infrastructure. However, the program will provide an opportunity to gather more information on storm sewer infrastructure within Rothesay, especially related to location, size, age, and existing condition. The deadline to submit a reporting mechanism for the project is July 31, 2018. DO McLean advised the program will provide a useful tool for daily Town operations, and will assist in the creation of an appropriate replacement plan for storm sewer infrastructure. He further noted Council has engaged CBCL to assist with the project.

6. CORRESPONDENCE FOR ACTION:

N/A

7. NEW BUSINESS:

7.1 Connection Fees

DO McLean reported Town By-laws state utility connection fees must be paid at the time a building permit is issued. He noted since this practice results in a significant upfront cost, developers have requested the cost be deferred until buildings are ready for occupancy. The following deadlines were suggested: six months from issuance of a building permit, at the time an occupancy permit is issued, or as indicated in Town by-laws and interest be charged on all late payments. It was noted the matter will be discussed during the review of Water By-law 2-15.

8. CORRESPONDENCE FOR INFORMATION:

8.1 Works and Utilities Committee

- 5 April 2018 Memorandum from Town Clerk Banks
- REVISED Procedural By-law 2-14 Schedule B

Dealt with above.

9. DATE OF NEXT MEETING:

It was noted the next meeting is scheduled for May 23, 2018.

There was general discussion with respect to the suggested time for the meeting. There was consensus to propose 5:30 p.m. to members of the Public Works and Infrastructure Committee. Town Manager Jarvie advised all members will be informed of the time prior to the May meeting.

S. Waycott questioned why the Finance Committee was dissolved. Chairperson Alexander noted Council will fulfill the duties of the Finance Committee.

10. ADJOURNMENT

MOVED by S. Waycott and seconded by M. McAloon the meeting be adjourned.

CARRIED.

The meeting ended at 6:25 p.m.

CHAIRPERSON

RECORDING SECRETARY



2018 May 14 Open Session FINAL_235

ROTHESAY
ROTHESAY LIVING MUSEUM COMMITTEE
GENERAL MEETING

Common Room – Rothesay Town Hall
Wednesday, May 2, 2018
3:30 p.m.



DRAFT

PRESENT: ROGER BROWN, CHAIRPERSON
LARRY GREER, VICE CHAIRPERSON
COUNC. LEWIS
JUDE CARSON
ANN KING (*arrived at 3:45 p.m.*)
BARRY KING (*arrived at 3:45 p.m.*)
BRIAN PERKINS
JILL WALLACE
DAVID LOCKE (*arrived at 3:40 p.m.*)

TOWN CLERK – MARY JANE BANKS
RECORDING SECRETARY – LIZ POMEROY

ABSENT: ANITA BUSH

1. CALL TO ORDER

Chairperson Brown called the meeting to order at 3:35 p.m.

2. APPROVAL OF MINUTES – November 16, 2017

MOVED by J. Carson and seconded by L. Greer to approve the Minutes of 16 November 2017 as circulated.

CARRIED.

3. PRESENTATIONS

N/A

4. BUSINESS ARISING:

4.1 Projects/Activities:

4.1.1 Rothesay Barbershop – update

Chairperson Brown reported the display is up and has generated a lot of interest. He noted the owner suggested a log book be used to allow the public to identify individuals in the photos. He added the owner offered to purchase a log book.

4.1.2 Picture Distribution – Rothesay Schools

Chairperson Brown reported there has been no progress on the matter. He noted he expects to visit the schools in the near future.

4.1.3 Portable Display Unit – community use

Chairperson Brown reported that the unit is in the process of being outfitted with a header to display an “identifier” (ex. Canada 150, or Renforth) to help showcase any themes that may be present in the display. L. Greer advised the cost of the work is expected to be approximately \$100. Chairperson Brown noted

it is expected displays will be rotated before school is out for the summer. He noted the display could be used for locations such as Town Hall, school lobbies, or events such as the Great Race which will be discussed later on the agenda.

D. Locke arrived at the meeting.

4.1.4 Logo Design update

B. Perkins distributed a handout depicting the original Rothesay Living Museum header, a photograph of the Rothesay Common gate archway, and a draft design for the proposed header. The new header is designed to be 20 inches by 4 inches and includes a depiction of the Rothesay Common gate archway, "Rothesay Living Museum" printed on a faded out image of Town Hall, and space to include a suggested motto of "Keeping history alive and online", www.RothesayLivingMuseum.com, and the Rothesay coat of arms.

Ann and Barry King arrived at the meeting.

The Committee reviewed the design. There was general discussion with respect to: the fading partnership between the Rothesay Living Museum and Rothesay High School, the suggested motto as noted above, inclusion of the Rothesay Common gate archway, and the importance of simplicity in the design. There was consensus to include the Rothesay Common gate archway. It was suggested adding the coat of arms on the far right may be unnecessary since it is included in the symbol for the archway. J. Wallace inquired if "Rothesay Common" must be included in the symbol. Town Clerk Banks advised she will investigate the matter. B. Perkins noted he will prepare two draft designs – one with the coat of arms on the right and one without – for comparison. It was noted, once completed, the draft designs will be distributed to the Committee via email for further review.

4.1.5 Community Centre displays – Fairvale Outing Association & Bradley Lake Community Centre

L. Greer reported he contacted both organizations but was unable to connect with a representative from the Fairvale Outing Association. He noted the representative of the Bradley Lake Community Centre was amenable to a display; and a meeting will be scheduled to tour the facility and confirm details such as the number of images, location, and security. It was noted the images will be comprised of items previously displayed in the Fairvale Mall but were replaced due to fading. The images will not be framed but will be repurposed on black mattes and will not have significant value since they are copies. He further noted he will continue to reach out to the Fairvale Outing Association and apprise the Committee of any progress.

4.2 Inventory List and Location of Artifacts

Chairperson Brown commended L. Greer for compiling an inventory list of items located at Rothesay High School. It was clarified that some images marked "original" are labeled to indicate that the image is either the original copy or the

only copy in the collection. L. Greer forwarded the list to Town Clerk Banks for record-keeping. Chairperson Brown noted another visit to the Kings County Museum is necessary to determine if any progress has been made on cataloguing the items located in the facility. Chairperson Brown reported there are items stored at Town Hall that showcase previous mayors and council members of the five founding communities. It was noted there are no images available for the former community of Wells. L. Greer questioned if the images have been digitized. B. Perkins indicated the process is time consuming and poses challenges with respect to reassembling the photographs into the frames. L. Greer suggested if a location cannot be found to display the photographs it may be beneficial to digitize the photographs and leave them out of the frames. It was noted future use of Town Hall space may impact the location of the photographs. The matter will be investigated further.

J. Wallace reported she is in possession of items from the KV Garden Club that were used in previous displays. Chairperson Brown noted the Committee cannot take possession of the items unless they are donated by the organization. L. Greer suggested if the items are donated they should be included in the master inventory list. J. Carson noted she has items that were used to create the Rothesay 150 Years book. She offered to complete an inventory and bring the articles to the Kings County Museum. B. Perkins added he is in possession of articles used in previous displays. Chairperson Brown suggested the items be inventoried after they are processed.

4.3 Website Presentation

D. Locke gave a brief tour of the Rothesay Living Museum website. The following was discussed: the placeholder for a logo, the need to update various sections, and the search bar feature. J. Carson offered to prepare a summary for the East Riverside-Kingshurst section. D. Locke noted the website is comprised of information transferred from the previous website. He suggested any additional information or articles be sent to him to include on the website. B. King suggested Long Island could be a lucrative topic for a project. It was noted a book authored by Nancy Glennie discusses the topic. There was general discussion with respect to individual logos for the five communities, and the logo to include on the homepage. B. Perkins offered to draft a design and distribute it to the Committee for review.

Counc. Lewis questioned if the logo discussed earlier on the agenda could be used for the website. Concern was expressed the size of the draft logo will not fit in the website placeholder without distorting the image. Town Clerk Banks advised she will look into acquiring images for the original logos of the five communities.

4.3.1 Website update

Dealt with above.

5 NEW BUSINESS:**5.1 The Great Race – photo display**

Town Clerk Banks gave a brief overview of the event. She noted: the Rothesay Common will be used as a lunch pit stop for the event on June 29, 2018; there is an open house for the community later this evening to discuss the event in greater detail; participating vehicles are automobiles manufactured in 1972 or earlier; it is a speed/distance/time rally; the race begins in Buffalo, NY on June 23, 2018 and ends in Halifax, NS on July 1, 2018; Rothesay will be the first pit stop in Atlantic Canada in the history of the race; vehicles will arrive on a continuous basis, park for 45 minutes, and continue the race; the event will span from 10 a.m. – 5 p.m. with cars expected to arrive around 1 p.m.; Gondola Point Road and Church Avenue will be closed to traffic to accommodate the event; the Town is partnering with local car clubs and organizations to provide support for the event; there will be police presence, barricades, and signage to help direct traffic; and the location of participant parking depends on the weather. There was general discussion with respect to setting up a potential display for the event. Town Clerk Banks suggested the display could be set up outdoors near the participating vehicles if the weather is favorable. If there is inclement weather the display could be housed in the cafeteria of Rothesay Park School.

L. Greer reported: he has contacted the owner of Rothesay Barbershop to acquire specific images of vintage automobiles for use during the event; the Kennebecasis Valley Fire Department is interested in displaying the 1924 Model T fire truck at the event; and the Kennebecasis Valley Cruisers have agreed to provide dash plaques; and gift bags have been secured for competitors. Town Clerk Banks noted it was suggested participants be given Rothesay 150 books as a gift from the Town. L. Greer advised the size of the gift bags will accommodate the size of the book. He added it is expected the Valley Cruisers will coordinate with the Town with regards to what to include on the dash plaques.

In response to an inquiry, Town Clerk Banks advised the provision of meals for the event is still under discussion. She noted a local organization has offered to provide meals but a sponsor is still needed to cover the cost. She added since it is an unplanned event for the Town there are no funds available in the budget. There was general discussion with respect to meals for participants and the public, partnerships with local organizations, dates for other summer Town events, the opening ceremony, and potential sponsorship. Town Clerk Banks advised the event coordinator is seeking an individual to perform the national anthems.

Chairperson Brown noted the Committee will be apprised of the progress of the event. He suggested any individuals interested in volunteering for the event notify Town Clerk Banks.

Meeting Addendum:

L. Greer inquired about a Canada Day display, Committee member attendance, and the location of the Committee's audio recording devices.

It was noted: it is likely there will be a display similar to the previous Canada 150 display during the Town's upcoming Canada Day event; some Committee members have resigned from the Committee and the positions will be filled as soon as possible; and the location of the recording devices is unclear. It was suggested Committee members keep an eye out for the devices and if they do not surface the Committee accept the loss and investigate acquisition of similar devices. B. Perkins offered to investigate the cost of similar devices.

6 DATE OF NEXT MEETING

It was agreed Chairperson Brown and Town Clerk Banks will set a date and notify the Committee beforehand based on the Committee's availability.

7 ADJOURNMENT

MOVED by L. Greer and seconded by J. Carson to adjourn the meeting.

CARRIED.

The meeting adjourned at 4:45 p.m.

Chairperson

Recording Secretary



2018May14OpenSessionFINAL_240

BUILDING PERMIT REPORT

4/1/2018 to 4/30/2018

Date	Building Permit No	Property Location	Nature of Construction	Value of Construction	Building Permit Fee
04/27/2018	BP2018-00007	18 ROBINSON ST	STORAGE SHED	\$3,600.00	\$29.00
04/24/2018	BP2018-00010	104 PARK DR	SINGLE FAMILY	\$738,000.00	\$5,350.50
04/04/2018	BP2018-00017	6 CRESTWOOD DR	ELECTRICAL UPGRADE	\$2,500.00	\$21.75
04/04/2018	BP2018-00018	25 GROVE AVE	FENCE	\$1,500.00	\$20.00
04/17/2018	BP2018-00019	78 LONGWOOD	SINGLE FAMILY	\$280,000.00	\$2,030.00
04/04/2018	BP2018-00020	39 STEEVES CRES	ELECTRICAL UPGRADE	\$1,000.00	\$20.00
04/04/2018	BP2018-00021	11 CHANTALE ST	ELECTRICAL UPGRADE	\$1,000.00	\$20.00
04/04/2018	BP2018-00022	76 BIRCH CRES	SIDING AND WINDOWS	\$8,830.00	\$65.25
04/11/2018	BP2018-00023	12 BEACH DR	WINDOWS	\$3,000.00	\$21.75
04/19/2018	BP2018-00024	74 LONGWOOD	SINGLE FAMILY	\$300,000.00	\$2,175.00
04/11/2018	BP2018-00026	73 BEL-AIR	SINGLE FAMILY	\$200,000.00	\$1,450.00
04/11/2018	BP2018-00027	75 BEL-AIR	SINGLE FAMILY	\$200,000.00	\$1,450.00
04/11/2018	BP2018-00028	71 BEL-AIR	SINGLE FAMILY	\$200,000.00	\$1,450.00



ROTHESAY

2018May14OpenSessionFINAL_241

BUILDING PERMIT REPORT

4/1/2018 to 4/30/2018

Date	Building Permit No	Property Location	Nature of Construction	Value of Construction	Building Permit Fee
04/17/2018	BP2018-00030	18 DOBBIN ST	UTILITY BUILDING	\$1,000.00	\$20.00
04/17/2018	BP2018-00031	85 DUNEDIN RD	FENCE	\$17,679.00	\$130.50
04/24/2018	BP2018-00032	77 BEL-AIR AVENUE	SINGLE FAMILY	\$200,000.00	\$1,450.00
04/20/2018	BP2018-00033	33 HILLSVIEW CRES	WINDOWS	\$1,000.00	\$20.00
04/24/2018	BP2018-00037	70 BEL-AIR AVENUE	SINGLE FAMILY	\$200,000.00	\$1,450.00
04/24/2018	BP2018-00038	74 BEL-AIR AVENUE	SINGLE FAMILY	\$200,000.00	\$1,450.00
04/24/2018	BP2018-00039	76 BEL-AIR AVENUE	SINGLE FAMILY	\$200,000.00	\$1,450.00
04/20/2018	BP2018-00040	6 BEL-AIR AVE	ABOVE GROUND POOL	\$5,000.00	\$36.25



2018May14OpenSessionFINAL_242

BUILDING PERMIT REPORT

4/1/2018 to 4/30/2018

Date	Building Permit No	Property Location	Nature of Construction	<i>Value of Construction</i>	<i>Building Permit Fee</i>
Totals:				\$2,764,109.00	\$20,110.00
Summary for 2018 to Date:				\$3,452,199.00	\$25,185.50

2017 Summary

	<u>Value of Construction</u>	<u>Building Permit Fee</u>
Monthly total:	\$332,775.00	\$2,459.75
Summary to Date:	\$1,853,224.89	\$14,085.50



ROTHESAY



INTEROFFICE MEMORANDUM

TO : Mayor Grant & Council
 FROM : John Jarvie
 DATE : 11 May 2018
 RE : Capital Project – Status Report

The following is a list of 2018 capital projects and the current status of each along with continuing projects from 2016 and 2017.

2017
2016 Projects Carried

PROJECT	BUDGET	\$ TO 30/04/18*	COMMENTS
Wastewater Collection Upgrade (broken down below)	\$7.5M		Three of three tenders awarded by Council, pumps delivered, pump stations at KPark, Renforth and Tennis Court complete awaiting full commissioning.
• WWTF Phase 1 – Forcemain	2,000,000	100%	Complete
• WWTF Phase 1 – lift stations (3)	1,600,000	90%	All stations are now commissioned
• WWTF Phase 1 – lift stations (2)	3,400,00	85%	Both stations are commissioned
Secondary Plan – Hillside area	52,000	31%	Concepts being developed;
Water Plant Aux Building	200,000	125%	Complete and occupied
General Specification for Contracts	40,000	40%	draft document under review by staff
2018 Resurfacing Design	60,000	87%	Contract awarded, pipe report complete, tender issued
Designated Highways	475,000	-	Funding request pending inc \$75,000 Town utility work
WWTP Phase II design	1.4M ¹	-	Funding application submitted
Fields & Trails	40,000	4%	Wells rustic trails
Water supply	300,000	-	Membrane replacements on order
Hillsview/Shadow Hill Court water	450,000	-	Water main replacement
Iona/Erisky upgrade	680,000	2%	Replace sanitary, new sidewalk/drainage, work underway
2018 street resurfacing	1.79M		On May agenda for approval
Brock Court drainage study	20,000	-	Completed
SCADA upgrade	35,000		New technology based on internet – in progress
Fox Farm Rd retaining wall	125,000	-	Inc new railing – work awarded, material to be ordered
Clark/Gondola Pt Rd intersection	90,000	-	Adjustments to grades
2019 Resurfacing design	60,000	-	List on May Agenda in PWI minutes
Town Hall repairs	47,000	-	
Salt shed repairs	40,000	-	On May agenda for award
IT upgrades	90,000	40%	MS Office upgraded
Fleet Replacement	620,000	34%	Sidewalk plow \$190,000 received & Backhoe \$200,000 - ordered; ¾T plow truck & tractor ordered; 1T plow truck: on hold
Trail link R/Q	100,000	-	Partial estimate
Trail & sidewalk connector Wells	1,050,000	-	Subject to grants
Capital Asset Management Plan	65,200	-	FCM grant – underway
Protective Services	81,500	16%	KVFD

* Funds paid to this date.

¹ Subject to Build Canada funding

72 Elizabeth Parkway
Rothesay, NB E2H 1E9

May 9, 2018

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

Re: Standing for Water

Your Worship and Councillors:

Standing for Water formed last year in response to a shared urgency regarding the state of our most precious natural resource, water. After writing and delivering our mission statement to Quispamsis Town Council, our members were motivated to introduce ourselves and our mission to the Mayor and Council of Rothesay in hopes that we may be of mutual support.

Recent group activities include a panel on water issues at the Hammond River Angling Association last October where three speakers gave presentations to over 100 attendees and lively discussion followed. Last March 22, we marked World Water Day by sharing celebrations and information sessions with the Saint John Chapter of the Council of Canadians. Future plans include an open meeting in the multi-purpose room at the Kennebecasis Public Library on Tuesday, May 29 at 6:30 pm, and a second panel projected for this September, the date and location to be confirmed.

This spring's record flood and the devastation and heartache it has brought to many in our own and neighbouring communities signal a new normal. While not every spring may bring a flood of these proportions, we are aware that the frequency and intensity of such events is increasing. This realization triggers the need to develop adaptations and mitigations for coping with these occurrences. Our priorities must include developing our lands more sustainably, protecting and restoring wetlands, marshes, lakes, ponds and streams, preserving and replanting vegetation along shorelines as buffers, and conserving woodlands. We need to relocate and redesign sewage treatment facilities and build our homes on higher land rather than on floodplains. Infilling wetlands or shoreline areas for construction must end. When we build our communities, we can change our orientation to one of living with water instead of opposing and subduing it.

While water can bring destruction and displacement, it is essential to life. Nothing highlights this more than protecting our water supply. Thirty percent of Rothesay residents draw water from the municipal wellfield and many others rely on private wells. The groundwater that replenishes these sources must be valued beyond the measure of dollars. Groundwater is conditioned by everything that happens on the land, in our waterways, and in the atmosphere. It is threatened by contamination from floodwaters and run-off carrying raw sewage, oil and gas and chemical pollutants. It is sustained by wooded areas and wetlands which hold back run-off, filter and purify it, and reduce erosion and siltation into watercourses. Groundwater must be protected by appropriate policy and enforcement as well as

education and encouragement of responsible behaviour by citizens, property owners, business and industry.

A catastrophic flood can offer an opportunity to examine our actions and attitudes towards water and to practice thinking in favour of nature and humanity. Therefore, at this time and in appreciation of the mandate of Standing for Water, we ask our representatives on Town Council to consider the following observations and questions.

1. Forest and Water Connections

Crown and Industrial Forests

As Crown and industry-owned woodlands are clear-cut, erosion, run-off, flooding and drainage problems worsen. Because huge tracts of Crown and private forests have been clear-cut and sprayed with herbicides, the trees and shrubbery that formerly absorbed much of the run-off no longer exist to provide these services. As a result, heavy rainfall, warm temperatures and rapid snowmelt have produced runoff that has poured into the St. John River and raised water levels. I believe that one price of clear-cutting levied on Rothesay and neighbouring communities is the personal suffering and extra expense brought by this flood.

- Could Council lobby the provincial government to limit clear-cutting and restore forests as flood prevention and public safety measures?

Municipal Woodlands

As forests and fields within the town are cleared for development, erosion, runoff, flooding and drainage problems often follow. We all have observed large areas of silting in the Kennebecasis River after storms.

- Could Council determine the proportion of green space to be preserved when development proposals pass through the application and approval process?
- Could the fields and woodlands extending from behind Rothesay Netherwood School to Spyglass Hill be set aside as a nature park or preserve? The trails through this spectacular area are a favourite destination of hikers like the KV Walkers Group.

As a resident of K Park, I walk and enjoy the trail running from the entrance to K Park to the Villa Madonna Retreat House. However, I was shocked and distressed to see that the adjacent woodlands between the Villa Madonna lands and K Park sewage lagoon have been clear-cut, some hydrants installed, and the site left denuded. Roots of the remaining trees above the cleared areas are eroding out of the slope.

- If this land has been sold to a private developer, were residents of the nearby communities informed? I didn't hear about it.
- Could developers be required to prepare parcels of land only when they actually build upon them?

- Could developers be required only to clear the footprint of the house and yard and leave the surrounding trees and vegetation?
- Could landscapers be required to landscape with plants native to our region and to avoid monocultures?

2. Riparian Responsibilities and Rights

Landowners, developers and municipalities should be required by law to leave undisturbed vegetation next to and along waterways. Roots of trees and shrubs naturally control runoff and soil erosion. Local plants that people consider weeds, like willow, alder, mountain ash, chokecherry, and high bush cranberry, are excellent soil retainers in subdivisions and riparian zones.

- Could by-laws be enacted to mandate vegetation buffers along shorelines?

We also ask what is being done to enable residents to access the Kennebecasis River. More and more shoreline is being bought up and built over, blocking river views and preventing people from exploring the shoreline.

- Could more rights-of-way be created for pedestrian shoreline access?

3. Sensitivity to water issues in planning and systems designs

Our methods of municipal planning and building infrastructure were developed in times when events such as floods and drought were fewer and less intense. This recent flood can prompt us to re-examine these methods and to plan for investment in long-term adaptation and mitigation.

A major concern associated with development is its impact on the health of our wells and drinking water. Fixing sewer backups and localized flooding resulting from inadequate planning and lack of concern for the environment can divert tax dollars from beneficial social spending. The neighbourhoods of Brock Court and Goldie Court are cases in point.

Our river fronts have become seriously overbuilt and saturated with inappropriate housing in flood-prone areas. The Town's rapid, effective responses to flood impacts must have been expensive. Building up the road into Kennebecasis Park, my neighbourhood, is one example.

- Could investing in sustainable development save more money in the long term than taxes raised on water-front properties located too close to shorelines?
- Could Council enact by-laws requiring developers to build on sites that are not flood-prone?
- Could low-lying stretches of road like the one leading into K Park be permanently raised?

When we move around Rothesay, we are struck by the proliferation of huge swaths of impermeable paved parking lots, driveways and drive-throughs. Polluted rain water sluices down sloping streets and driveways into storm sewers. As climate change contributes to more frequent and intense precipitation events, a number of communities are installing permeable pavement and bioswales. These structures imitate nature's own techniques for absorbing rain water and snow melt into the ground where it is

filtered and bacteria break down many of the toxins. Water filtered through these permeable surfaces can be directed into bioswales, filtration channels that carry rain to natural or artificial wetlands where water is further filtered, cleaned, and released gradually into the environment.

- Could Council explore investing over time in water-absorption techniques such as permeable paved surfaces and bioswales?
- As Rothesay densifies, new construction and development must also avoid damage to wells, foundations and roads, and minimize habitat loss and erosion.

The Kennebecasis Park sewage lagoon is a hotspot for viewing waterfowl. It could be restored as a wetland and developed into a waterfowl park that would attract visitors and residents alike, provide economic, educational and recreational benefits, and contribute ecological services such as absorbing and filtering water while reducing impacts on the shoreline from waves and floods.

- As Council looks ahead to redeveloping the sewage lagoon in Kennebecasis Park, could restoring the lagoon to a wetland be an option?

Although the flood we are living through has caused damage, financial loss, and personal suffering, it has brought people together as they help one another. It can also motivate us to question how we relate to water and the ways we live with it. Crisis signifies both emergency and opportunity. We can learn from nature how to live more sustainably with water and cope with challenges.

Yours truly,

Ann McAllister on behalf of Standing for Water

Phone: 847-4251

Email: anmcallister72@gmail.com

Standing for Water Mission Statement

Our group, *Standing for Water* represents a desire to align citizens with water and the river systems in our local regions: Belleisle, Long Reach, the Kingston Peninsula, Grand Bay - Westfield, Hampton, Rothesay, Quispamsis & Gondola Point. Inspired by water protection movements around the world, we are motivated to develop a group structure based on vital concern for our most precious resource.

Our goals we believe are consistent with the by-laws of Rothesay and Quispamsis, specifically to promote the enhancement of public beaches and parks, and to create livable communities focused on maintaining and enhancing the natural environment on which we all depend. We would like to acquaint ourselves at this time to Mayor and Council in hopes that we can be of mutual support in the future.

We are interested in the health and sustainability of our river systems but we are not one of the NB designated watershed groups. Local watershed organizations such as the Hammond River, Kennebecasis and Belleisle groups are doing important constructive work; however, they are limited in their ability to advocate and lobby concerning water and watershed issues. Neither are we specifically recreationally focused, although most of us paddle, sail, swim, ski and skate in and on our waterways. We are seeking to deepen our relationship with water through a variety of approaches.

Our group was launched in 2017 and is still in a formative stage, yet we are united in the love of our rivers, lakes, ponds, streams and our precious drinking water. We hope to represent not only ourselves and our personal interests but also be an expressive voice for the water. We are heartened to know that, in some parts of the world, bodies of water have gained status as entities with rights. We understand this spirit and aspire to promote water advocacy in our own region of southeast NB.

There are so many ways to think about water and water courses, among them history and heritage, protection and stewardship, Indigenous rights, archeology, hydrology, water treatment, drinking water, water classification, recreational uses, access, riparian rights, and conservation, the living entities in and around waterways, botany, fish and fish habitat, and wildlife. As well, there are less easily designated categories of water experiences including the artistic and the spiritual. Our group hopes to stand for, promote, and learn from all of these branches of knowledge.

We propose, in future, to involve as many residents as possible, meeting on a regular basis as a non-profit group for environmental education, events and celebrations, for sharing insights and concerns and, with our neighbours and communities, to advocate for water protection.

We see our waterways, our shore access sites, our beaches and our groundwater as invaluable commons to be publicly maintained and sustained for present and future enjoyment.



ROTHESAY MEMORANDUM



TO : Mayor and Council
FROM : Doug MacDonald, Treasurer
DATE : May 8, 2018
RE : Actuarial Services

Recommendation:

Council authorize the Mayor and Treasurer to execute Engagement Letters with Morneau Shepell Ltd. to calculate and disclose the accrued benefit obligation and annual benefit cost of the Retirement Allowance Benefit and Sick Leave Benefit as at December 31, 2017.

Background

Canadian generally accepted public sector accounting principles require the Town to account for and disclose obligations under employment benefit programs, including retiring allowances and sick leave benefits. Obligations must be accrued and disclosed in the audited annual financial statements.

The obligation is determined via an actuarial analysis every three years. The most recent analysis was completed as at December 31, 2014. Therefore, these programs must be re-examined and revised as at December 31, 2017. Financial results of the analysis will be included in the 2018 financial statements.

Morneau Shepell Ltd. has provided this service for the Town, as well as similar services relating to the Municipal Employee Pension Plan, for several years. They have demonstrated the professional expertise necessary to complete the engagement.

Financial Considerations

Estimates have been obtained from Morneau Shepell Ltd indicating a total cost of approximately \$8,500.00 (plus HST). This amount is included in the budget for professional services.



ROTHESAY MEMORANDUM



TO : Rothesay Council
FROM : Mayor Nancy Grant
DATE : 9 May 2018
RE : Council Appointments to Committees

For your information, Council appointments to Committees effective June 1, 2018:

Mayor Nancy Grant	Nominating Committee (per Section 101 Procedural By-law) Personnel Committee Age-Friendly Committee
Deputy Mayor Matt Alexander	Kennebecasis Regional Joint Board of Police Commissioners Works and Utilities Committee
Counc. Miriam Wells	Personnel Committee Age-Friendly Committee Nominating Committee Parks and Recreation Committee Works and Utilities Committee
Counc. Tiffany Mackay French	Personnel Committee Rothesay Heritage Preservation Review Board Kennebecasis Regional Joint Board of Police Commissioners UMNB representative
Counc. Bill McGuire	Personnel Committee Parks and Recreation Committee Nominating Committee Planning Advisory Committee
Counc. Peter Lewis	Board of Fire Commissioners, Kennebecasis Valley Fire Department Inc. EMO Pro Kids Rothesay Living Museum
Counc. Grant Brennan	Board of Fire Commissioners, Kennebecasis Valley Fire Department Inc. Regional Facilities Commission EMO
Counc. Don Shea	Planning Advisory Committee Age-Friendly Committee Kennebecasis Public Library




70 Hampton Road
Rothesay, NB
E2E 5L5 Canada

Rothesay Council
May 14, 2018

TO: Mayor Grant and Members of Rothesay Council

SUBMITTED BY:



John Jarvie, Town Manager

DATE: May 10, 2018

SUBJECT: Contract T-2018-008
Asphalt Resurfacing and Microseal Placement

RECOMMENDATION

It is recommended that Rothesay Mayor and Council:

- 1) Award Contract T-2018-008: Asphalt Resurfacing and Microseal Placement to the low tenderer, Galbraith Construction Ltd., at the tendered price of \$1,338,536.75 (including HST), as calculated based on estimated quantities, and further that the Mayor and Town Clerk be authorized to execute the necessary contract documents.
- 2) Increase the scope of Contract 2018-008 to include rebuilding and resurfacing of the Town Hall driveway and parking lot for a price of \$87,492.00 (including HST), as calculated based on tendered prices and estimated quantities.

ORIGIN

The 2018 General Fund Capital Budget includes funding for the resurfacing of asphalt and chip seal streets in Rothesay as follows:

Asphalt Resurfacing

- Gondola Point Road **
- Henderson Park Road
- Hibbard Lane
- Woodland Avenue
- Monaco Drive
- Fall lane
- James Renforth Drive
- Rockhaven Place

Microseal:

- Acadia Avenue
- Kingswest lane
- Benjamin Lane
- Niomi Street
- Weston Drive
- Andrew Crescent
- Anita Drive
- Lloyd Street
- Glenvale Street

**** includes vertical realignment of the intersection with Isaac Street**

BACKGROUND

The 2018 General Fund Capital budget included funding for asphalt resurfacing and microseal placement on the streets listed above as well as the vertical realignment of the intersection of Gondola Point Road and Isaac Street.

TENDER RESULTS

The tender closed on April 10, 2018 and four bids were submitted. All four bids were deemed compliant by the Tender Opening Committee. The results were as follows:

1. Galbraith Construction Ltd., Saint John, NB	\$ 1,338,536.75
2. Debly Enterprises Ltd., Saint John, NB	\$ 1,367,436.25
3. NRB Construction Company, Saint John, NB	\$ 1,458,685.00
4. Classic Construction Ltd, Saint John, NB	\$ 1,552,880.65

The Engineer's estimate for the project was \$2,057,297.10

The tenders were reviewed by staff and all tenders were found to be formal in all respects. Staff is of the opinion that the low tenderer has the necessary resources and expertise to perform the work, and recommend acceptance of their tender.

FINANCIAL IMPLICATIONS

The anticipated completion cost is as follows:

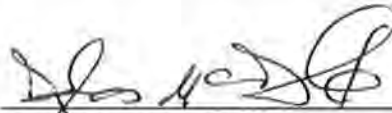
	Total incl. HST	HST rebate	Subtotal	Diff from \$1,592,000 Budget
Consulting Fees	138,951.63	12,945.46	126,006.17	
Construction costs	1,338,536.75	124,705.07	1,213,831.68	
Subtotal	1,477,488.38	137,650.53	1,339,837.85	252,162.15

The 2018 General Fund and Utility Fund Capital Budgets included a combined amount of \$1,592,000 for the project.

It is proposed by staff that a portion of the surplus budget be allocated to rebuilding and repaving the Town Hall driveway and parking lot which are now in excess of 25 years old. The cost is estimated to be \$87,492.00



Report Prepared by: Brett McLean, Director of Operations



Report Reviewed by: Doug MacDonald, Treasurer

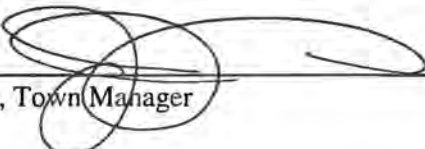


70 Hampton Road
Rothesay, NB
E2E 5L5 Canada

Rothesay Council
May 14, 2018

TO: Mayor Grant and Members of Rothesay Council

SUBMITTED BY:



John Jarvie, Town Manager

DATE: May 10, 2018

SUBJECT: Salt Shed Structural Repairs

RECOMMENDATION

It is recommended that Mayor and Council accept the bid submitted by DRB Renovations & Construction in the amount of \$22,595.00 (plus hst) to rebuild the failing rear wall of the Town's salt storage facility and further that the Director of Operations be authorized to issue a purchase order in that regard.

ORIGIN

The 2018 General Fund Capital Budget includes an item in the amount of \$40,000 entitled "Buildings". This item was included for a project that consists generally of the re-construction of the rear wall of the building currently used for storing sand/salt mixture.

BACKGROUND

The salt storage building located at Master Drive is an older, wood framed building that is roughly 40 feet wide by 100 feet long. The building was never truly designed to store sand and salt. Over time the long side walls yielded to lateral pressure and began to bow outward. The rear wall sustained structural damage, mainly a broken top wall plate, which led to lateral movement and possible failure. The sidewalls have been repaired over the course of the past few years; however the rear wall issue still exists.

DISCUSSION

The project, as quoted, will stabilize the sidewalls while completely removing and replacing the damaged rear wall with new and stronger studs, wall plates and sheathing. The exterior of the wall will be clad with material to match the remainder of the building which has been upgraded over the past few years.

ANALYSIS

Three firms submitted pricing as follows:

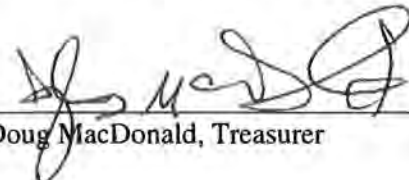
DRB Renovations & Construction, Grand Bay, NB.	\$22,595.00
Wham Designs, Kingston, NB	\$23,067.00
Galbraith Construction, Saint John, NB	\$29,500.00

All quotes were formal in all respects and staff is of the opinion that the low bidder has the necessary qualifications to complete the planned construction work.

FINANCIAL IMPLICATIONS

The 2018 General Fund Capital budget includes an amount of \$40,000 to complete the work.

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).