



# ROTHESAY

COUNCIL MEETING  
Rothesay Town Hall  
**Monday, April 9, 2018**  
**7:00 p.m.**



---

## 1. APPROVAL OF AGENDA

## 2. APPROVAL OF MINUTES                      Regular Meeting                      12 March 2018

- **Business Arising from Minutes**

## 3. OPENING REMARKS OF COUNCIL

- **Age Friendly Public Forums**

### 3.1 Declaration of Conflict of Interest

## 4. DELEGATIONS

- |   |  |
|---|--|
| <b>4.1 2017 Audited Rothesay Financial Statements</b> | Treasurer Doug MacDonald, CPA, CA            |
| Auditors Teed Saunders Doyle & Co.                    | Peter Logan, CPA, CA ( <i>see Item 9.1</i> ) |

## 5. CORRESPONDENCE FOR ACTION

- |                       |   |
|-----------------------|---|
| 5.1 27 March 2018     | Letter from resident RE: Pedestrian Safety in Kennebecasis Valley |
| <b>Refer to staff</b> |   |

- |                   |  |
|-------------------|--|
| 5.2 29 March 2018 | Email from Premier's Council on Disabilities RE: Disability Awareness Week Municipal Proclamation 2018 with attachment |
|-------------------|--|

### **Receive/file and send response**

- |                  |  |
|------------------|--|
| 5.3 3 April 2018 | Email from resident RE: Rothesay roads |
|------------------|--|

### **Refer to staff**

- |                  |   |
|------------------|---|
| 5.4 3 April 2018 | Letter from resident RE: Request to raise Pride Flag May 17, 2018 |
|------------------|---|

### **Approve the request for the East Riverside-Kingshurst Park flagpole**

- |                  |   |
|------------------|---|
| 5.5 4 April 2018 | Letter from resident RE: Active Transportation Plan recommendations |
|------------------|---|

### **Refer to staff for a response**

## 6. CORRESPONDENCE - FOR INFORMATION

- |                   |   |
|-------------------|---|
| 6.1 8 March 2018  | Letter from MS Society of Canada RE: MS Walk - May 27, 2018 with attachment   |
| 6.2 12 March 2018 | Letter from P.R.O. Kids RE: 2018 P.R.O. Kids Advisory Committee Executive   |
| 6.3 26 March 2018 | Letter to St. Joseph's Hospital Foundation RE: 2018 Saint John Dragon Boat Festival                                       |
| 6.4 29 March 2018 | Letter to the Department of Social Development RE: Age-Friendly Community Recognition Program application w/o attachments |
| 6.5 3 April 2018  | Letter from the Government of New Brunswick RE: Order of New Brunswick  |

**ROTHESAY**

Regular Council Meeting  
Agenda

-2-

9 April 2018

**7. REPORTS****7.0 April 2018****Report from Closed Session**

- |      |                      |  |
|------|----------------------|--|
| 7.1  | 21 February 2018     | Kennebecasis Public Library (KPL) Board Meeting minutes                            |
|      | February 2018        | KPL Librarian's Report   |
|      | February 2018        | KPL Building Maintenance Report  |
| 7.2  | 28 February 2018     | Kennebecasis Regional Joint Board of Police Commissioners (KRJBPC) Meeting Minutes |
|      | 28 February 2018     | KRJBPC Statement of Financial Position   |
|      | 20 March 2018        | KRJBPC Call Report   |
| 7.3  | 31 March 2018        | Kennebecasis Valley Fire Department (KVFD) Inc. Response Report                    |
|      | 2017                 | KVFD Response Report   |
| 7.4  | 28 February 2018     | Draft unaudited Rothesay General Fund Financial Statements                         |
|      | 28 February 2018     | Draft unaudited Rothesay Utility Fund Financial Statements                         |
|      | 29 March 2018        | Draft Finance Committee Meeting Minutes  |
| 7.5  | 21 March 2018        | Draft Public Works and Infrastructure Committee Meeting Minutes                    |
| 7.6  | 21 March 2018        | Draft Age Friendly Committee Meeting Notes   |
| 7.7  | 21 March 2018        | Draft Utilities Committee Meeting Minutes  |
| 7.8  | 21 March 2018        | Draft Heritage Preservation Review Board Meeting Minutes                           |
| 7.9  | 3 April 2018         | Draft Planning Advisory Committee Meeting Minutes                                  |
|      | ➤ 20 Goldie Court    |  |
|      | ➤ 3188 Rothesay Road |  |
| 7.10 | March 2018           | Monthly Building Permit Report   |
| 7.11 | 5 April 2018         | Capital Projects Summary   |

**8. UNFINISHED BUSINESS****TABLED ITEMS****8.1 Water By-law** (Tabled June 2015) ***Remove from table***

5 April 2018 Memorandum from Town Clerk Banks with attachments

**Refer to the Utilities Committee**

**9. NEW BUSINESS****9.1 BUSINESS ARISING FROM DELEGATIONS****Audited 2017 Rothesay Financial Statements**

|                  |  |
|------------------|--|
| 4 April 2018     | Memorandum from Treasurer MacDonald              |
| 31 December 2017 | Draft Rothesay Consolidated Financial Statements |

**9.2 Capital Asset Management Planning Consultant**

|              |  |
|--------------|--|
| 3 April 2018 | Report prepared by Treasurer MacDonald |
|--------------|--|

## **ROTHESAY**

Regular Council Meeting

Agenda

-3-

9 April 2018

### **9.3 Council appointments to Committees**

5 April 2018

Memorandum from Town Clerk Banks

REVISED

Procedural By-law 2-14 Schedule B

### **9.4 Committee Appointments**

4 April 2018

Memorandum from the Nominating Committee

### **9.5 Fox Farm Retaining Wall Replacement**

29 March 2018

Report prepared by DO McLean

### **10. NEXT MEETING**

**Regular meeting**

Monday, May 14, 2018

**Public Hearing – Bridlewood Estates**

**TBD**

### **11. ADJOURNMENT**



Age-friendly  
Rothesay

### Public Forums

**April 12th, 1:00 - Rothesay Town Hall**

**April 19th, 1:00 - St. James the Less Church**

**April 26th, 7:00pm - Bradley Lake Community Centre**

### Age-Friendly Public Forums

**You are invited to come and hear all about the Age-Friendly Community project in Rothesay! The survey results are in and we are excited to share the results with you and much more!**

**We also want to hear from you! Bring your thoughts and ideas for discussion.**

**Everyone welcome!**



**From:** [REDACTED]  
**To:** [Nancy Grant](#)  
**Cc:** [Rothesay Info](#)  
**Subject:** Pedestrian Safety in the K.V.  
**Date:** March-27-18 1:54:31 PM

---

Dear Mayor and Council:

As a resident of the Kennebecasis Valley and an avid walker, I have concerns about pedestrian safety.

The valley provides a great variety of walking venues...through quiet neighborhoods, along short woodland trails, and, now, over newly developed walking paths that connect areas of our community. I enjoy them all as a member of the K.V. Walkers. Also, I am fortunate to live in an area where I have, within a 5 km radius of my home, all the services I require ...library, gym, pharmacy, grocery stores, hardware outlet, dentist office, town halls, and ice-skating venues. I have purposely abandoned driving, choosing instead to experience 'active transportation'. I have adopted this plan for the last 7 or 8 years, because it offers a healthy lifestyle.

Because of all my walking, I am exposed to pedestrian hazards which, though few, are serious. Intersections are the primary reason for my concern and the writing of this letter. With my hours of walking, I have determined that intersection risks are the result of driver inattention, as well as a lack of knowledge and enforcement of traffic regulations regarding intersections and cross-walks. I have employed various supports with an aim of safety.... vigilant visual and auditory awareness, eye-contact with drivers, hand signals, wearing highly visible articles of clothing, and reporting near disasters to the local law enforcement. Despite my best efforts, there have been close calls at specific intersections.

When I travel to other Maritime communities, I am on-the-look-out for novel methods towns have initiated to promote pedestrian safety. I was particularly impressed by a *flag system* used in the N.S. town of Lunenburg as it was inexpensive, easy to install, and used frequently by both locals and visitors alike. Attached to this email are photos I took of their safety system.

We have been fortunate with pedestrian safety thus far in the valley, however, I feel there is an accelerating degree of danger at specific intersections. I would advocate for our towns being pro-active considering our desire to profile our towns as 'senior friendly' and planning based on an 'active transportation' model. I urge the examining of potential pedestrian safety issues and the pursuing of efforts to lessen injury.

In conclusion, I would appreciate an opportunity to discuss my observations with a member of council and, hopefully, move toward improving walking safety in our valley community.

A valley pedestrian,

[REDACTED]

**From:** [REDACTED]  
**Sent:** Sunday, March 25, 2018 9:44 AM  
**To:** [REDACTED]  
**Subject:** LFHF

 [DSCN6537.JPG](#)



















**... BE CAUTIOUS  
...BE SEEN...BE SAFE**

1. Take a flag to increase your visibility
2. Be absolutely sure all vehicles have stopped before you cross the road
3. Place the flag(s) in the bucket on the other side  
If you see the other bucket empty  
please take a few extra flags
4. The flags are helpful tools but always  
be cautious when crossing the road,  
with or without a flag

**COMMUNITY  
CROSSWALK FLAGS**



**From:** [Liz Pomeroy](#)  
**To:** [Liz Pomeroy](#)  
**Subject:** FW: Disability Awareness Week Municipal Proclamation 2018  
**Date:** April-06-18 8:09:44 AM  
**Attachments:** [image001.png](#)  
[image002.png](#)

---

**From:** Lyons-MacFarlane, Margaret (PCD/CPMPH) [mailto:Margaret.Lyons-MacFarlane@gnb.ca]  
**Sent:** March-29-18 10:56 AM  
**Subject:** Disability Awareness Week Municipal Proclamation 2018

*Good Morning,*

*Disability Awareness Week 2018 (DAW) is quickly approaching. Disability Awareness Week (DAW) continues the tradition of National Access Awareness Week first established in 1988 to promote better community access for people with disabilities. This campaign happened in response to a request from Rick Hansen following his Man in Motion World Tour. For ten years, a national committee coordinated planning for the Week in communities all over Canada. In 1998, a decision was made in New Brunswick to continue celebrating an annual awareness week but with a new name to ensure that all issues related to persons with a disability could be promoted. 2018 marks the 31st consecutive annual Disability Awareness Week in New Brunswick.*

*Attached is the 2018 DAW Proclamation for your municipality. Additionally municipalities declaring DAW are encouraged to organize or participate in a DAW related event.*

*In the event that your municipality does not read proclamations during council meetings there are other ways your municipality can participate in Disability Awareness Week.*

*Bonjour,*

*La Semaine de sensibilisation à la situation des personnes handicapées continue la tradition de la Semaine nationale pour l'intégration des personnes handicapées qui a eu lieu pour la première fois en 1988 afin de promouvoir un meilleur accès communautaire pour les personnes handicapées. Cette campagne de sensibilisation a été organisée en réponse à une demande faite par Rick Hansen à la suite de sa Tournée mondiale. Pendant dix ans, un comité national a coordonné la planification de la Semaine nationale pour l'intégration des personnes handicapées dans les collectivités de l'ensemble du Canada. En 1998, le Nouveau-Brunswick a décidé de continuer d'organiser chaque année une semaine de sensibilisation, mais sous un nouveau nom afin de s'assurer de la promotion de toutes les questions qui touchent les personnes handicapées. L'année 2018 marque le 31e anniversaire de la Semaine de sensibilisation à la situation des personnes handicapées au Nouveau-Brunswick.*

*Veuillez trouver en pièce jointe la déclaration de la SSSPH 2018 pour votre municipalité. En outre, les municipalités déclarant la SSSPH sont encouragées à planifier ou participer à un événement associé avec la SSSPH.*

*Dans le cas où votre municipalité ne lirait pas la proclamation lors des réunions du Conseil, votre municipalité peut participer à la semaine de sensibilisation aux personnes handicapées à travers d'autres activités.*

**Margaret Lyons-MacFarlane**

**Project Manager/ Gestionnaire de projet**

**Premier's Council on Disabilities/ Conseil du premier ministre pour les personnes handicapées**

250 rue King Street, suite 140 Fredericton NB E3B 9M9

Tel/Tél: 506-444-3000 Toll-free/ sans frais: 1-800-442-4412

[www.gnb.ca/council](http://www.gnb.ca/council) [www.gnb.ca/conseil](http://www.gnb.ca/conseil)



**PROCLAMATION**

***DISABILITY AWARENESS WEEK— MAY 27<sup>TH</sup> TO JUNE 1<sup>ST</sup>, 2018***

***“EQUAL OPPORTUNITY FOR ALL!”***

***Whereas***, the municipality of (insert) is committed to assisting citizens with disabilities to participate fully in our community, and

***Whereas***, many persons living with disabilities face barriers in the areas of employment, access to information, transportation, housing, education, recreation, and other disability-related supports; and

***Whereas***, we believe that more citizens with disabilities should have the chance to access disability related supports to improve their opportunities in New Brunswick; and

***Whereas***, we support the theme: "***Equal Opportunity for All!***";

***Now Therefore Be It Known That I, (insert)*** Mayor of (insert) , do hereby request the citizens of (insert) to join with our Council in recognizing persons with disabilities and their role in our community by the observance of Disability Awareness Week, May 27<sup>th</sup> to June 1<sup>st</sup>, 2018.

Signed and Sealed by: \_\_\_\_\_

Mayor of: \_\_\_\_\_

Please return this proclamation to:

Premier's Council on Disabilities

250 King Street, Suite 140

PO Box 6000

Fredericton, N.B. E3B 9M9

Fax: (506) 444-3001

E-mail: [pcd-cpmph@gnb.ca](mailto:pcd-cpmph@gnb.ca)

The Proclamation for Disability Awareness Week was read by

\_\_\_\_\_ during the council meeting of  
*(Name of person)*

\_\_\_\_\_ on this date \_\_\_\_\_, 2018.  
*(Name of municipality)*

**From:** [Liz Pomeroy](#)  
**To:** [Liz Pomeroy](#)  
**Subject:** FW: Rothesay Roads  
**Date:** April-03-18 10:47:55 AM

---

**From:** [REDACTED]  
**Sent:** April-03-18 9:57 AM  
**To:** Mary Jane Banks  
**Subject:** Rothesay Roads

To Mayor and Council,

With the longing days and sunshine I think we are all looking forward to spring and summer. I do want to extend my kudos to the snow clearing crews – they did another excellent job this winter. Maybe not as much snow as previous winters but some nasty weather and large temperature swings which can make roads dangerous.

And with that starts another season of road construction I am hoping that the town can improve some of the road building minimum specifications. There are many existing roads that are not crowned, are sloped from one side of the road to another or in some cases with a reverse crown and the water drains to the middle of the road.

I understand that there can be challenges at intersections where one road is coming down a steep hill. But there are too many roads where the basic layout of the roads is either engineered or graded poorly. A good example would be the recently refinished Rothesay Road – in many locations the melt water just sits or seeps towards the middle of the road.

I am not a road builder but I do have a strong background in construction. I would expect that, at a minimum, our town streets be slightly crowned so that water is shed from the road and directed to the storm water system or ditches. Secondly with the low speed limits on most town road there is no need for banking on most streets.

With some of our roads, including Rothesay Road, Islay and Iona as water melts it flows onto the road. If the temperature drops and the road crews haven't sanded or salted recently the water freezes providing very slippery conditions. And with Islay and Iona there are no sidewalks creating an even more dangerous situation for pedestrians.

And there are benefits for the town. Properly crowned road are not more expensive than improperly designed or constructed roads. Having the correct crown and drainage would result in water being shed more effectively and reduces the opportunity for water to freeze on the road. Reduced ice formation would require less sanding and salting materials and crews. And lastly, roads with improved drainage would probably suffer less from the freeze thaw cycle as water has a reduced opportunity to seep into cracks and seams in the road resulting in less damage from the freeze thaw cycle that is so destructive to our roads,

I am hoping that you will take this into serious consideration. We should not have to suffer from poorly designed or constructed roads that provide dangerous conditions for drivers and possibly pedestrians. And if designed and constructed properly the town may actually save money.

I look forward to your response.



2 Lori Court  
Rothesay

April 3, 2018

Rothsay Council:

This is a request for the Pride Flag to be raised for one week beginning on May 17<sup>th</sup>, 2018.

Every year on May 17<sup>th</sup>, LGBTQ+ communities all over the world mark *International Day against Homophobia and Transphobia*. This is a day when we remember the many individuals who suffer in numerous ways for being gender or sexually diverse. This is also a day when we celebrate the beauty and strength that comes from our diversity.

I understand that it is not the usual practice for the town of Rothsay to raise flags other than the Canada, New Brunswick and Rothsay flags. I hope that this practice will change. There are many groups and identities in our ever evolving community. The Kennebecasis Valley area is becoming wonderfully diverse and raising the flags of those who are less-represented sends a strong and clear message of welcome and affirmation to those who have often been marginalized or not welcomed at all in the past. Those who have lived their lives comfortably in the majority may not understand what a beacon of hope a flag can be.

I hope that you will give serious consideration to this request. If you would like to have any further discussion about the importance of raising the Pride flag, or how other communities and organizations do so, please do not hesitate to contact me.

Thank You for your time.



32 Maliseet Drive,  
Rothsay, NB  
E2E-2G5



RECEIVED

APR - 4 2018

2018-04-04

Rothsay Mayor and Council,

We're in the sixth year of implementing our Active Transportation (AT) Plan and much has been accomplished. Much remains to be done before a contiguous system is in place. Continuous improvement is our hallmark especially with regard to safety. The cycling community is extremely interested in on going plans to develop infrastructure supporting cycling safety thus encouraging an active lifestyle.

We must keep in mind that AT is about being active while getting to a destination. It is encouraged that Rothsay promote AT, Ellen's Law, and the "we are all traffic" provincial campaign for cycling safety. Promotion of cycling safety through social media, web site and signage will help lead the movement for cooperative use of our roadways.

A review of our Active Transportation Plan and observations by cyclists has created the following list of items that will greatly enhance connectivity and cycling safety. Some are as simple as paint on pavement. Some can be interim while waiting for budget. Some require more planning but the cycling community is keenly interested in those planned completion dates.

**Gondola Point Road.** (part of the Great Trail)

1. Widen pavement under rail bridge to add bike lane eastbound.
2. Add bike lanes pavement markings from Vincent Road to Town border.
3. Add appropriate sharrow pavement markings at Vincent Road intersection

**Hampton Road.**

4. Add sharrow pavement markings from where bike lanes end to Marr Road.
5. Add sharrow pavement markings at Marr Road intersection.

These will position cyclists and indicate to motorists that cyclists are going to be present.

**Campbell Drive.** (indicated as a primary AT route in our AT plan)

6. Centralize (accurately align) the painted lines to provide maximum paved shoulder width.
7. Repair pavement in cycling area (Fire station to Grove Ave)
8. Add paved shoulders for bike lanes.

**Millennium Drive.**

9. Add paved shoulders for bike lanes.

**Route 111.** (in cooperation with TDI) \*\*

10. Add bike lanes pavement markings and signage.
11. Add speed limit signs (50kmh) from Campbell drive to Dolan Road.

**French Village Road.** \*\*

12. Add paved shoulders from where bike lanes end to Route 111 on-ramp.

**\*\* These items will create immediate connectivity and greatly increase safety for French Village area residents while waiting for off road connection development. We must be mindful that part of the AT goal is access to our commercial center which will be impractical off road for the foreseeable future so every effort must be afforded to on road cycling infrastructure.**

More detail of each item can be provided and/or a site review if required.

Please respond to each of the listed items.

Regards,





**From:** [Liz Pomeroy](#)  
**To:** [Liz Pomeroy](#)  
**Subject:** FW: 2018 Saint John/Rothesay MS Walk  
**Date:** March-14-18 8:35:56 AM  
**Attachments:** [image001.png](#)  
[2018 Rothesay Route .docx](#)

---

**From:** Nicholas Doucet [<mailto:Nicholas.Doucet@mssociety.ca>]  
**Sent:** March-08-18 2:32 PM  
**To:** Charles Jensen  
**Subject:** 2018 Saint John/Rothesay MS Walk

Good Afternoon Charles,

My name is Nick Doucet from the MS Society and I'm touching base regarding our upcoming MS Walk taking place at Rothesay High School on Sunday May 27<sup>th</sup>.

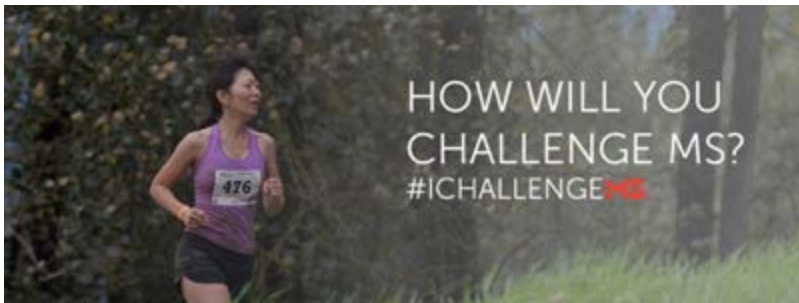
Please see attached a copy of our route. I wanted to connect with you to gain all permissions necessary for this Walk. If you could please provide me with the documents I need to complete it would be very much appreciated. Thanks so much Charles and I look forward to hearing from you.

Best Regards,

**Nicholas Doucet, BPR | Coordinator, Development | Atlantic Division**

MS Society of Canada | 1-109 Ilsley Avenue | Dartmouth, Nova Scotia B3B 1S8

Ph: (902) 468-8230 ext. 1012 | Fax: (902) 468-5328 | Email: [nicholas.doucet@mssociety.ca](mailto:nicholas.doucet@mssociety.ca)



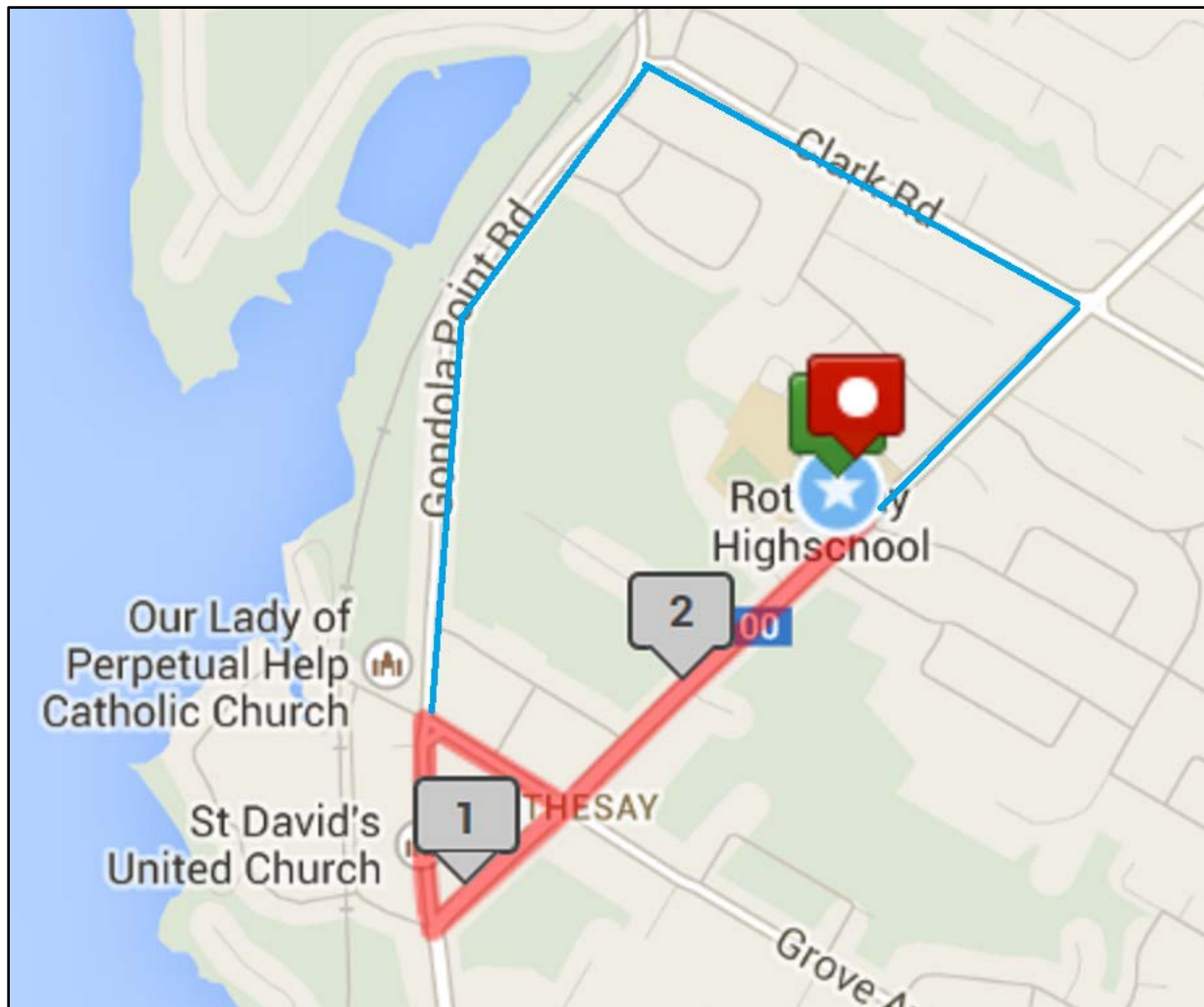
The MS Society, Atlantic Division gratefully acknowledges the support of our divisional partner Kin Canada.





# Saint John/Rothesay Route

Sunday, May 27<sup>th</sup>



Start/Finish Location: Rothesay High School  
61 Hampton Road, Rothesay NB

|                |          |
|----------------|----------|
| Check-in Time: | 11:00 AM |
| Walk Time:     | 12:00 PM |

Short Route: 2.5 km / Challenge Route: 4.0 km



**P.R.O. Kids  
Advisory Committee**

March 12, 2018

Mayor Nancy Grant, and Members of Council  
Town of Rothesay

Your Worship and Councillors,

**Re: P.R.O. Kids Advisory Committee Executive - 2018**

At the February 28<sup>th</sup>, 2018 meeting of the P.R.O. Kids Advisory Committee, the following members were elected to serve as the Executive for 2018:

**Chair:** Evan Doucet  
**Vice Chair:** Jennifer Brown  
**Past Chair:** Matthew Bedard

Respectfully Submitted,

Brad Adams  
Manager  
P.R.O. Kids & Community Development

*Chair*  
**EVAN DOUCET**  
*Quispamsis Representative*

*Vice Chair*  
**JENNIFER BROWN**  
*Member*

*Past Chair*  
**MATTHEW BEDARD**  
*Member*

*Secretary*  
**NATALIE YOUNG**  
*Member*

**DEVIN BURNHAM**  
*Member*

**COUNCILLOR SEAN CASEY**  
*Saint John Representative*

**ANDRE DUMAS**  
*Member*

**DR SARAH GANDER**  
*Member*

**COUNCILLOR PETER LEWIS**  
*Rothesay Representative*

**MARYELLE HANNAM**  
*Member*

**COURTNEY WARNELL**  
*Member*

**COUNCILLOR RYAN SNODGRASS**  
*Grand Bay-Westfield Representative*

**LISA CAISSIE**  
*Communications*

**BRAD ADAMS**  
*P.R.O. Kids Manager*

**JESSICA MCPHERSON**  
*P.R.O. Kids Support Coordinator*





2018 April 9 Open Session FINAL\_035

**ROTHERSAY**

*150 Years Proud 1860-2010*



70 Hampton Road  
Rothesay, NB  
Canada E2E 5L5

T: 506-848-6600  
F: 506-848-6677

Rothersay@rothesay.ca  
www.rothesay.ca

26 March 2018

Laurie Flood  
Executive Director  
St. Joseph's Hospital Foundation  
130 Bayard Drive  
Saint John, NB  
E2L 3L6

Dear Ms. *Laurie* Flood,

**RE: Saint John Dragon Boat Festival – 25 August 2018**

Rothersay Council reviewed your correspondence dated 6 February 2018 at its regular meeting in March. I am pleased to advise there was unanimous support to continue our partnership with St. Joseph's Hospital Foundation in hosting the Saint John Dragon Boat Festival at Renforth Park.

Council, staff and the community as a whole are pleased to be involved with the 2018 community fundraising event that benefits the Breast Health Program at St. Joseph's Hospital through the purchase of a new 3D Mammography Machine. We also look forward to a continued partnership with your organization to ensure the greater Saint John region remains a great place to live, work, and play. On behalf of Rothersay Council and staff, I wish you much success as you celebrate the fourteenth anniversary of the Saint John Dragon Boat Festival.

Sincerely,

Dr. Nancy Grant  
Mayor

Cc: Rothersay Council  
Charles Jensen, Recreation





2018 April 9 Open Session FINAL\_036

# ROTHESAY

*150 Years Proud 1860-2010*



29 March 2018

New Brunswick Age-Friendly Community Recognition Program  
Department of Social Development  
Via email: [mieux-etre.wellness@gnb.ca](mailto:mieux-etre.wellness@gnb.ca)

70 Hampton Road  
Rothesay, NB  
Canada E2E 5L5

T: 506-848-6600  
F: 506-848-6677

[Rothesay@rothesay.ca](mailto:Rothesay@rothesay.ca)  
[www.rothesay.ca](http://www.rothesay.ca)

To Whom It May Concern:

Please find enclosed Rothesay's application for formal designation as an Age-Friendly Community.

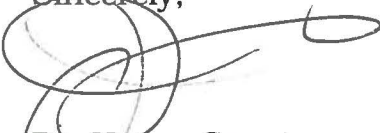
Rothesay recognizes the importance of promoting healthy aging and wellness within the community. Great strides have been taken by Rothesay to create an environment that encourages individuals of all ages to participate in various activities, events, and community initiatives.

In the past 16 months Rothesay has formed an Age Friendly Committee, passed a resolution actively supporting the Age-Friendly Community approach, created and distributed an Age Friendly Survey, and initiated the creation of a Seniors Resource Centre, a Seniors Housing sub-committee, an Information sub-Committee, a Seniors Outreach Program, and Forums to address concerns identified in the Age-Friendly survey.

Overwhelming interest in the initiative has resulted in the collection of approximately 300 survey responses. In addition, the group of 20+ community members that comprise the Age-Friendly Committee continue to build a community action plan to assess available resources, identify existing needs, and strategize for the implementation of actions to further engage seniors within the community.

It is our hope this designation will further establish Rothesay as an Age-Friendly Community, and in turn encourage other communities to champion similar wellness efforts.

Sincerely,

*for*   
Dr. Nancy Grant  
Mayor

Encl.      Rothesay Application for New Brunswick Age-Friendly Community Recognition Program (with attachments)

Explore our past / Explorez notre passé  
Discover your future / Découvrez votre avenir

Grand Bay-Westfield • Quispamsis • Rothesay • St. Martins • Saint John



2018 April 9 Open Session FINAL\_037  
RECEIVED  
APR 09 2018

## *Order of New Brunswick* *Ordre du Nouveau-Brunswick*

Established in 2002, the Order of New Brunswick (ONB) is the highest honour awarded by the province to recognize individuals who have demonstrated excellence and achievement and who have made outstanding contributions to the social, cultural or economic well-being of New Brunswick and its residents.

Once a year at an investiture ceremony, the Lieutenant-Governor, as Chancellor of the Order of New Brunswick, presents each recipient with a medal in the form of a stylized purple violet, the provincial floral emblem, bearing the shield of arms of New Brunswick surmounted by the Crown. The Premier of New Brunswick presents each recipient with a certificate. Members of the Order are entitled to use the initials O.N.B. after their names.

Please find enclosed ONB handout cards to help promote the Order in your area. Please feel free to display them at reception areas or any high traffic areas.

Nominations must be received by April 15 of each year. If this date falls on a weekend or holiday, nominations will be accepted the next business day. Eligible nominations received after the deadline date will be considered the following two years for a total of three years.

Thank you.

Établi en décembre 2000, l'Ordre du Nouveau-Brunswick est la plus haute distinction honorifique attribuée par la province pour honorer les citoyens qui ont fait preuve d'excellence et de réussite et qui ont apporté une contribution exceptionnelle au mieux-être social, culturel ou économique du Nouveau-Brunswick et de sa population.

Une fois par année au cours d'une cérémonie d'investiture, le lieutenant-gouverneur du Nouveau-Brunswick, en sa qualité de chancelier de l'Ordre du Nouveau-Brunswick, remet à chaque récipiendaire une médaille stylisée de la violette cucullée, l'emblème floral de la province, ornée des armoiries du Nouveau-Brunswick et surmontée de la couronne. Le premier ministre du Nouveau-Brunswick remet un certificat à chaque récipiendaire. Les membres de l'Ordre sont autorisés à utiliser les initiales O.N.-B. à la suite de leur nom.

Veuillez trouver ci-joint des cartes à distribuer pour promouvoir l'Ordre du Nouveau-Brunswick dans votre secteur. N'hésitez pas à les placer dans les aires de réception ou les lieux très fréquentés.

Les candidatures doivent nous parvenir au plus tard le 15 avril de chaque année. Si cette date tombe sur une fin de semaine ou un jour férié, les candidatures seront acceptées le jour ouvrable suivant. Les mises en candidature admissibles qui nous parviendront après la date limite seront prises en compte l'année suivante.

Merci.

P.O. Box 6000  
Fredericton  
New Brunswick  
Canada E3B 5H1

Case postale 6000  
Fredericton  
Nouveau-Brunswick  
Canada E3B 5H1

## Agenda

**Kennebecasis Public Library Board**

**Wednesday, February 21, 6:00p.m.**

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



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

**In Attendance:** Mr. K Winchester, Chair; Mrs. A. Watling, Treasurer; Councilor Mr. D. Shea; Ms. L. Corscadden; Mrs. L. Hansen; Councilor Mr. P. Rioux; Ms. E. Greer; Ms. J. MacGillivray

**Regrets:** Mrs. J. Miller, Vice Chair

**Absences:** N/A

**Call to Order:** Mr. Winchester called the meeting to order at 6:05pm

### **Disposition of Minutes**

It was moved by Mr. Shea to approve the minutes of the January 24<sup>th</sup> 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.

### **Communications**

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

### **Report of the Librarian**

Ms. Corscadden presented the Librarian's Report. She outlined how a new co-op student from Rothesay High School will be starting at the library. The student will be at the library until the end of the school year in June.

Ms. Corscadden explained how the library did some outreach in early February, and had a booth at the 50+ seniors wellness expo at the Qplex. Ms. Corscadden is hopeful that the library will be present at more events like this in the future. Mr. Shea mentioned another health expo will be held at St. James Church in April, Ms. Corscadden said the library will try to be present at this event as well.

Ms. Corscadden also spoke about how the library went to teach two classes at the Kennebecasis Valley High School. Laura and Nora Kennedy from the Fundy Library Regional Office presented to two early childhood education classes about the Every Child Ready to Read initiatives at the library.

Mr. Winchester asked if Ms. Corscadden could include some statistics and performance indicators in her next report. Ms. Corscadden agreed.

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

### **Financial Statement**

Mrs. Watling related to the board that due to the year-end financial activities, the January and February financial statements would be presented at the March board meeting. Ms. Watling presented some highlights from the 2017 financial year. Discussion ensued. Ms. Corscadden related to the board that the library's auditors will be presenting their report regarding the 2017 financial year at the March meeting.

Mr. Shea moved to approve the financial report. Mrs. Hansen seconded, and the motion carried.

### **Facilities Management**

Ms. Corscadden orally presented the February Facility Manager Report on behalf of Mr. Shedd. Ms. MacGillivray is the new board member designated to this task, however she will meet with Mr. Shedd in the coming weeks. Starting at the March meeting Ms. Macgillivray will present Mr. Shedd's report to the board.

Ms. Corscadden reported the highlights of Mr. Shedd's report to the board. She spoke of the new video camera system that was installed at the library, and how it is much better quality than the previous system. Discussion ensued.

Mrs. Hansen moved to approve the Facility Manager Report as presented. Mr. Shea seconded, and the motion carried.

### **Marketing Advisory Committee**

As of the last board meeting, Ms. Greer is the new member designated to the Marketing Advisory Committee. Ms. Greer spoke about social media strategies, like creating a weekly "how-to" post to promote library resources. Discussion ensued. Ms. Corscadden spoke about purchasing a button maker with the public relations budget line, so that staff can easily promote library resources when they're on the floor working. Discussion ensued.

Mr. Winchester spoke about in the future the board could make a single movement to accept all committee reports after they are presented (financial, facilities management, marketing advisory committee).

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

## **February Fundraising Event**

Mrs. Hansen spoke to the board about the October Fundraising event. A committee had been formed at the last meeting, consisting of Mr. Rioux, Mrs. Hansen, Mr. Shea, and Ms. Corscadden. Mrs. Hansen outlined how there would be a few small events over the course of the week to both celebrate the library, and promote its various resources. There would be one main social, ticketed event towards the end of the week as the primary event. Discussion ensued. Mrs. Hansen spoke about various fundraisers that could occur over the course of the week as well. Discussion ensued. Ms. Corscadden spoke about how October is Canadian Libraries month, so this is an appropriate time of year to host a fundraising event for the library. Discussion ensued.

Mr. Winchester thanked Mrs. Hansen for the initial planning that has gone into the fundraising event.

**Adjournment:** As there was no other business, Ms. Greer moved that the meeting be adjourned at 7:15 pm.

**Next Meeting:** The next meeting is scheduled for March 21st, 2018 at 6:00pm at the Library.

Respectfully submitted,



Laura Corscadden  
Library Director and Secretary to the Board



## Librarian's Report February 2018

### Staffing and Volunteers

On Tuesday, February 20, we had a new co-op student from Rothesay High School start at the library. He will be coming to help out at the library Monday-Friday, 9am – 12pm until the end of the school year in June.

### Programs

Ongoing programs offered in February included:

- Scrabble Club, Mondays at 2pm
- Preschool Storytime, Wednesdays at 10:30am
- Wednesday Painter's Circle, Wednesdays at 10:00am
- Daycare Afternoon, Thursdays at 2:00pm
- 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 15<sup>th</sup> at 10:30am
- Movie Matinees, Feb 9<sup>th</sup> and 23<sup>rd</sup> at 2:30pm
- English Social, Tuesdays and Thursdays at 10:30am

Additional programming in February included:

- Ms. Corscadden and Ms. Nora Kennedy (from the Fundy Library regional office) had a booth at the 50+ seniors wellness expo at the QPlex on Wednesday, February 7<sup>th</sup>. They brought the pop-up library, and signed expo participants up for library cards.
- On Tuesday, February 20<sup>th</sup>, Ms. Corscadden went with Ms. Kennedy to the Kennebecasis Valley High School, to teach two sessions to the two early childhood education classes. They spoke about the Every Child Ready to Read initiatives at the library, and taught the students about the resources the library has for children.

## Collections and Spaces

- On February 20<sup>th</sup> and 21<sup>st</sup> staff from the Fundy Regional Office came to the library to help Ms. Corscadden implement a new records management system, which has very a clear file retention schedule and naming conventions. Well over half of the files in the library were organized. All staff at the library will be trained to use the new filing system.

Respectfully Submitted,



Laura Corscadden,

Library Director and Secretary to the Board

Building Maintenance Report February 2018

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

The new video camera system has been installed and is working. The new system gives a better image than before with all the abilities to record and play back. Last Camera was installed.

C&E in to do maintenance work on heating system

Elevator Condition Report arrived and sent to Public NB.

Alarm buzzer installed on Lift Station. This was done because alarm system could go off and would not know it

Television stand and television installed and Game boy installed.

Yours

Philip Shedd CET



2018 April 9 Open Session Final\_046

# KENNEBECASIS REGIONAL JOINT BOARD OF POLICE COMMISSIONERS

ADDRESS ALL CORRESPONDENCE TO:

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

TELEPHONE: (506) 847-6300

FAX: (506) 847-6313

E-MAIL: [krpfadmin@nbpolice.ca](mailto: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  
QUISPAMIS, NEW BRUNSWICK  
ON WEDNESDAY, FEBRUARY 28, 2018  
AT 4:00 P.M.

**REGULAR MEETING**

**PRESENT:**

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

**ABSENT :** Emil Olsen (Quispamsis) Tiffany Mackay French (Rothesay)  
Richard Arbeau (Quispamsis)

The Chairman brought the Regular Meeting to Order and requested an approval of the Agenda for February 28, 2018. **MOVED Peter Bourque and Seconded by Linda Sherbo. MOTION CARRIED.**



**Kennebecasis Regional Joint  
Board of Police Commissioners  
February 28, 2018  
Page 2**

**REGULAR MEETING**

A Motion was requested by the Chair for the Approval of the Minutes of the Regular Meeting of January 24, 2018. **MOVED by Libby O'Hara and Seconded by Bob McLaughlin. MOTION CARRIED.**

**Declaration of Conflict of Interest** – Mr. McLaughlin declared a conflict in regard to anything dealing with the building.

**Secretary-Treasurer's Report**

Ms. Madill provided the Pre-Audit Financial Statements for the period ending December 31, 2017 and explained as follows:

**STATEMENT OF FINANCIAL POSITION:**

The cash is approximately the same as it was in November in the amount of \$540,000 but under Liabilities there is \$407,044 of the \$540,000 was committed to payables. So she explained there is only \$133,000 in the bank account as at December 31. The sick pay retirement investment is the fair market value of those investments at December 31 and the TD Investment Sheet is also included in the package. The Accounts Receivable are secondments funds and some deposits that were made in January for 2017 revenue. The sales tax is the HST return for the last 6 months of the year and we filed that in the middle of February. There was no change to the vested sick leave/retirement accrual or the sick leave replacement. Accrued pension benefit liability is a figure received from Morneau Shepell who administer the pension plan and they advise what our benefit liability is and this is one of the PSAB rules and has to be shown on our balance sheet even though we really don't have to pay it. It is at \$554,000 which is down from last year which was \$749,000 which shows that the plan is doing better and the employees are actually paying more as well. Debenture payable are the payments that we paid on the loan throughout the year on the building and it will be paid off in 7 or 8 years. The Tangible Capital Assets – More detail is on page 2 of the statement. Unamortized Debenture costs are the costs associated with having the Debenture. Prepaid expenses is the deposit held by Managed Health Care.

**Kennebecasis Regional Joint  
Board of Police Commissioners  
February 28, 2018  
Page 3**

**REGULAR MEETING**

**SCHEDULE OF TANGIBLE CAPITAL ASSETS:**

Cherie explained that this does not normally change until this time of the year. She explained that she goes through this and removes items from our cash budget and put it into, like a normal business, we capitalize the assets. She noted on the bottom of the page were the additions throughout the year which were over \$10,000. The Video Camera Equipment for the Interview Rooms in the amount of \$46,877. Mr. MacPhee advised that there is a discipline in information technology who is called a solution architect. He explained that a solution architect looks at what the business requirement is and what a technology would be from end to end and then the technical people would plug the technology.

Cherie went on to say that the next items she capitalized were the vehicles with their equipment. Also included was the ATV. This is taken out of the normal budget and capitalized.

The Disposals were two 2013 Dodge Chargers. The original cost was \$75,903 and these were sold for \$4,000 and we did take a loss on those sales because those vehicles were purchased in late 2013 so they weren't completely amortized according to the new rules.

**Statement of Operations (PrePSAB)**

This is related to the Town's budgets. The towns give us cash to cover our expenses throughout the year and this is the way we normally look at it month to month.

Revenue - Fees compared to last year are \$40,000 lower because last year we billed for Carbine Training and other fees that we did not have this year. Also contained in this are the secondments. We had 2 months that we only had one of the three secondments that we budgeted for and then we received another one back in June. This definitely less than last year because last year there were 4 secondments.

**Expenditures for Crime Control**

Salaries are under budget because Sgt. Breen's position had not been filled. Training is drone training costs that came in at the end of the year and we purchased some ammo and training clothes at the end of the year as well. Equipment - practice drones were

**Kennebecasis Regional Joint  
Board of Police Commissioners  
February 28, 2018  
Page 4**

**REGULAR MEETING**

purchased at the end of the year. Some of the computers were replaced. Mr. MacPhee had a question under equipment. Cherie explained that video cameras were included in this category as well as some chairs for street crime and a digital drag sled for the accident reconstruction equipment. Leasing is up due to the use of the photocopiers. Policing general is some of equipment that the Chief had brought forth in December. There were a couple of carbines bought as well as ammo. A taser as well as some miscellaneous equipment to go with them. Three ETS handguns were paid to the City of Saint John for the ETS personnel.

The uniforms category contains the armor and helmets. This category was already over budget before this was approved in December. Public relations and Crime Prevention has been slightly over budget all year. Investigations are external investigations these are not internal related but just the costs associated with external investigations for street crime etc. Detention is the costs paid to the City of Saint John for the use of their Detention area. Auxiliary costs are anything related to the Auxiliary officers. Mr. MacPhee pointed out that we received significant value from our Auxiliary officers and the Chief agreed. The Chief suggested that we at least cover the costs of their meals while working as an Auxiliary. Linda Sherbo asked if the Commissionaires who will be working reception if we will be required to provide uniforms. The Chief advised that this would be handled by the Corps. The Chief advised that one of the items brought up during his interviews was a review of the Auxiliary Program and he will be bringing something forward to the Board. Public Safety is the PIMITS Agreement with the Province.

Vehicles - Cherie explained that there are no big changes in this category. The fuel, maintenance and repairs is under budget for the year. Insurance on the vehicles reflects an additional vehicle which was not sold at the end of the year. New Vehicles reflects the purchase of two new vehicles plus the sale of two vehicles. Equipment was purchased for the vehicles ie spike belts.

Building – Maintenance - There was a new wall for one of the offices at the end of December and was completed in 2018. Nothing really changes in this category from month to month it is the normal power, cleaning, taxes, insurance and grounds.

Administration – Because the Chief was replaced in November and Chief Palmer left in December and is actually not working in the building she advised that she put his costs that were budgeted she put back to 2017 as a 2017 cost because he is not working.

**Kennebecasis Regional Joint  
Board of Police Commissioners  
February 28, 2018  
Page 5**

**REGULAR MEETING**

The Chair requested that any costs associated with labor relations with respect to the investigations be separated out as the two towns plan to pay for those separately. Benefits related to the salaries and benefits for Chief Palmer were also taken back to 2017.

Professional Fees - Cherie explained that there are costs for her services, Auditors, Legal Fees for general items and the payroll program.

Travel/Training Admin – This is quite lower that was budgeted because of the changes in the Admin and Management staff.

Board Travel/Expenses – Remuneration for board members.

Labor Relations - There was nothing big in December compared to the rest of the months.

Sick Pay /Retirement - This is the money based on the actual salary during the year to maintain the Sick Pay/Retirement Fund for our retirees as they come up and they receive their payout when they retire.

Retirement interest and dividends - TD Wealth Investments actually got \$21,000 which is slightly less than last year but is higher than the budget.

Deficit – The board knew of this figure all year.

The surplus at the end of the year is \$117,477.

**TELECOM FUND**

The City of Saint John Contract and the Data Networking Charges are normal. The retirees health insurance is less than what she is paying.

The Total Surplus for 2017 is \$120,833 which is what will be given back to the Towns.

Cherie referred the board members to the notes attached which provide further detail.

**Kennebecasis Regional Joint  
Board of Police Commissioners  
February 28, 2018  
Page 6**

**REGULAR MEETING**

**STATEMENT OF OPERATIONS (PSAB)**

Cherie advised that this is the document which the auditors will be reviewing at the March meeting. This is what makes the Statement of Operations like a normal business where we amortize items and put the pension plan liability into our costs.

Cherie pointed out the lines which changed.

Revenue - Unrealized Gains/losses – this is on our Sick Pay Retirement Investment Fund and that is the fair market value at the end of the year.

Expenditures

Benefits - Pension Plan Liability - There is a credit here and brought our crime control benefits down.

Equipment - The Interview Room video cameras had to be removed resulting in taking this from \$70,000 down to \$25,000 to make it look like a normal business because it is capital planning.

The last line of the Crime Control is Equipment Amortization. This is the use of all of the equipment that we capitalized for 2017. This is a normal business practice.

Vehicles - All of the new vehicles had to be removed and capitalized. Amortization is the depreciation of the use of the vehicles that are used by the Force. The loss on the sale of the vehicles was \$20,000.

Building – The principal payments on the mortgage had to be removed and add the amortization of the use of the building for the year.

Administration - The Pension Plan and benefits are the only change in this category.

These changes show a surplus of \$356,000. This is of course not a true number.

**MOVED BY Richard MacPhee and Seconded by Bob McLaughlin to accept the Secretary-Treasurer's report as circulated. MOTION CARRIED.**

**Kennebecasis Regional Joint  
Board of Police Commissioners  
February 28, 2018  
Page 7**

**REGULAR MEETING**

The Chairman advised that as the Chief had mentioned, he had received the Annual Report for 2016-2017 from the New Brunswick Police Commission and he will send it to the members.

**CHIEF REPORT**

Chief Gallant wanted to highlight the Leadership Camp which was organized by A/Inspector Becker. A/Inspector Becker advised that on February 18 a Leadership Camp which was attended by 17 Youth ages 13-18. Cst. Kelley McIntyre, Cst. Chris McLeod, Cst. Sebastien Lee, Cpl. Eugene Belliveau and Cst. Shawn Toner and herself who facilitated the day and had different roles to play. There were a number of presentations were on healthy relationships and some were on addictions. There were individuals from the community attend and spoke about these topics. The goal was to generate some meaningful discussion with youth so they would have a voice on some of these topics which they will face as adults, which was the goal. A/Inspector Becker advised that she did a presentation on Leadership which she entitled Leadership through Citizenship advising these youth, at their age what they can do to initiate leadership in the community. Each participant received a Certificate at the end of the day and this went over very well and we received a lot of positive feedback from parents. This may be something that we will build on. Linda Sherbo advised that in the future when something of this nature comes up again, she would be willing to assist.

Chief Gallant advised there have been several meetings with Dr. Mary Anne Campbell dealing with Mental Health and he feels that there will be a good partnership to build on. He advised that her Masters student is presently doing a mental health survey with the Force, something that was done with Saint John in previous years.

Chief Gallant also advised that he has approved in principal the idea of an external soft body armour carrier. He advised that a couple of our officers are presently wearing these but wanted to point out that these are test sets and is awaiting feedback from the officers in this regard.

Chief Gallant also provided the Board with a copy of a coloring book that Cpl. Belliveau has been developing. We are looking at developing 1000 English and 200 French books.

The Chief also wanted to address the threats at the schools. There have been 3 or 4 and risk assessments were done and the most serious came back in the medium range.



**Kennebecasis Regional Joint  
Board of Police Commissioners  
February 28, 2018  
Page 8**

**REGULAR MEETING**

We have all the partners involved, Social Development, Mental Health and the threat is non-existing at present.

**The Chairman requested a Motion to accept the Chief's Report as circulated. Moved by Peter Bourque and Seconded by Libby O'Hara. Motion Carried.**

**COMMITTEE REPORTS**

**Personnel Committee** – The Chairman advised that the Board received a number of Resume's for the Board Secretary Position. The Personnel Committee has reviewed the Resume's and have identified an individual who we would like to sit down with and possibility go forward with. Hopefully the individual will be in place by the March meeting.

**Insurance Committee** – Mr. Bourque advised that a question had been raised as to liability issues as it relates to our members doing investigations for other departments. He advised that our policy would cover us in the event of a suit but we would be penalized the following year. He advised that he will meet with the Chief regarding the Agreement that all of the police agencies have entered into.

The second issue was the Cybercrime Insurance. He advised that he has been looking into this type of insurance and advised that we can get this type of coverage. Once he has a quote he will bring it back to the board.

Mr. MacPhee suggested that we should have a Cyber Security Policy in place.

Linda Sherbo brought up the issue of the Committees. She felt that it might be a good idea to review the board committees in terms of their viability and the board members dealing with the lawn maintenance for example. The Chairman advised that because these types of items go to tender, then the Board would be involved. She also mentioned the Communications and Regional Service Commission Committees and that they are Committees which meet infrequently. She suggested that a purpose be identified so that the Board members know and to review them to see if they would fit into some of the planning that the Chief is doing. She wanted noted in the minutes that the Policy Committee would review the Committees and return to the board with

**Kennebecasis Regional Joint  
Board of Police Commissioners  
February 28, 2018  
Page 9**

**REGULAR MEETING**

definitions of the committees and possible directions as to how they can fit into some of the strategic plan.

Mr. Bourque suggested that there are certain items that the Board can handle and the board wants input from the Chief.

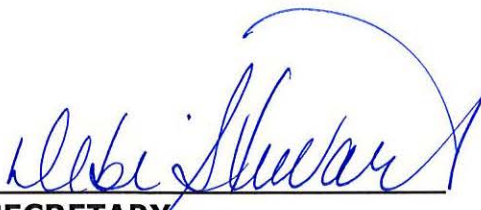
Libby O'Hara pointed out that with respect to Asset Management, that is something that the Towns of Rothesay and Quispamsis will have to meet with the Chief and Fire Chief as well and they will have to go from the roof down to whatever infrastructure they own under the ground. The Chief may have someone in charge of cars or vehicles and that person would have to do the asset management. Every item that we own has to be itemized with a lifespan to it. She went on to say that there may be a committee formed by the Board to say we have to look seriously at the Budget and the Finance Committee would be involved in that as well to determine 5 years down the road we may need to replace the roof.

The Policy Committee will look at all of the committees of the Board and their purpose.

Building and Grounds - The Chief advised that we have improved the lighting around the building for a cost of approximately \$9,000. He further advised that the flag poles were also repaired. He advised that there may be a need for a third flagpole for the Force's flag.

**Moved by Libby O'Hara to adjourn the Regular Meeting. Seconded by Linda Sherbo. Motion Carried.**

  
\_\_\_\_\_  
**CHAIRPERSON**

  
\_\_\_\_\_  
**SECRETARY**

**KENNEBECASIS REGIONAL JOINT BOARD OF POLICE COMMISSIONERS**  
**STATEMENT OF FINANCIAL POSITION**  
**As at February 28, 2018**

|                                      | <u>2018</u>        | <u>2017</u>        |
|--------------------------------------|--------------------|--------------------|
| <b>-----Financial assets-----</b>    |                    |                    |
| Cash - General                       | 319,281            | 322,526            |
| Sick Pay/ Retirement Investments     | 832,724            | 855,566            |
| Accounts Receivable                  | 34,605             | 89,996             |
| Sales tax recoverable                | 63,920             | 67,965             |
|                                      | <u>1,250,529</u>   | <u>1,336,054</u>   |
| <b>----Liabilities-----</b>          |                    |                    |
| Accounts payable and accrued         | 238,818            | 330,847            |
| Vested sick leave/retirement accrual | 786,971            | 756,810            |
| Sick leave replacement               | 13,299             | 13,299             |
| Accrued pension benefit liability    | 554,700            | 749,100            |
| Debenture payable                    | 1,080,000          | 1,210,000          |
|                                      | <u>2,673,788</u>   | <u>3,060,056</u>   |
| <b>NET ASSETS (DEBT)</b>             | <u>(1,423,258)</u> | <u>(1,724,002)</u> |
| <b>----Non-Financial Assets-----</b> |                    |                    |
| 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          | 8,748              | 9,920              |
| Prepaid expenses                     | 80,867             | 119,286            |
|                                      | <u>2,335,295</u>   | <u>2,479,170</u>   |
| <b>ACCUMULATED SURPLUS</b>           | <u>912,037</u>     | <u>755,168</u>     |
| <br>Assets                           | <br>3,585,824      | <br>3,815,224      |
| Liabilities                          | 3,585,824          | 3,815,224          |

~~WILBAC REGIONAL BOARD OF POLICE COMMISSIONERS~~  
**SCHEDULE OF TANGIBLE CAPITAL ASSETS**  
**February 28, 2018**

2018

2017

| -----TANGIBLE CAPITAL ASSETS-----       |                              |           |           |                        |
|---|------------------------------|-----------|-----------|------------------------|
|   | Balance<br>beginning of year | Additions | Disposals | Balance<br>end of year |
| <b>Millennium Drive</b>                 |                              |           |           |                        |
| 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)                    |           |           | (822,139)              |
| Net book value of Building              | 1,429,345                    | 0         | 0         | 1,429,345              |
| Paving                                  | 52,600                       |           |           | 52,600                 |
| Accumulated amortization                | (32,875)                     |           |           | (32,875)               |
| Net book value of paving                | 19,725                       | 0         | 0         | 19,725                 |
| Landscaping                             | 3,268                        |           |           | 3,268                  |
| Accumulated amortization                | (3,268)                      |           |           | (3,268)                |
| Net book value of landscaping           | 0                            | 0         | 0         | 0                      |
| <b>Furnishings</b>                      | 198,387                      |           |           | 198,387                |
| Accumulated amortization                | (112,410)                    |           |           | (112,410)              |
| Net book value of furnishings           | 85,977                       | 0         | 0         | 85,977                 |
| <b>Machinery &amp; equipment</b>        | 88,300                       |           |           | 88,300                 |
| Accumulated amortization                | (54,207)                     |           |           | (54,207)               |
| Net book value of equipment             | 34,093                       | 0         | 0         | 34,093                 |
| <b>Information technology equipment</b> | 387,790                      |           |           | 387,790                |
| Accumulated amortization                | (222,096)                    |           |           | (222,096)              |
| Net book value of IT equipment          | 165,694                      | 0         | 0         | 165,694                |
| <b>Vehicles</b>                         | 666,804                      |           |           | 666,804                |
| Accumulated amortization                | (350,207)                    |           |           | (350,207)              |
| Net book value of vehicles              | 316,597                      | 0         | 0         | 316,597                |
| <b>Total Tangible Capital assets</b>    | 3,842,882                    | 0         | 0         | 3,842,882              |
| <b>Total Accumulated amortization</b>   | (1,597,202)                  | 0         | 0         | (1,597,202)            |
| <b>Net Book Value</b>                   | 2,245,680                    | 0         | 0         | 2,245,680              |

3,776,370

(1,426,406)

2,349,963

2018 April 9 Open Session FINAL 056  
**KENNEBECASIS REGIONAL JOINT BOARD OF POLICE COMMISSIONERS**  
**STATEMENT OF OPERATIONS**  
**TWO MONTHS ENDING FEBRUARY 28, 2018**

Page 3

|                              | ----- TWO MONTHS ----- |             |                |                  |                  |
|------------------------------|------------------------|-------------|----------------|------------------|------------------|
|                              | -----                  |             | -----          |                  |                  |
|                              | ---ACTUAL---           |             | PRIOR YR       | -----BUDGET----- |                  |
| <b>REVENUE:</b>              |                        |             |                |                  |                  |
| Fees                         | 6,235                  | -38%        | \$5,450        | \$10,000         | \$60,000         |
| Taxi & Traffic Bylaw         | 3,187                  | 282%        | 2,992          | 833              | 5,000            |
| Interest income              | 1,722                  | 107%        | 756            | 833              | 5,000            |
| Retirement investment income | 3,162                  | 0%          | 2,242          | 3,167            | 19,000           |
| Secondments                  | 23,940                 | -32%        | 51,816         | 35,250           | 211,500          |
|                              | <u>38,245</u>          | <u>-24%</u> | <u>63,256</u>  | <u>50,083</u>    | <u>300,500</u>   |
| <b>EXPENDITURE:</b>          |                        |             |                |                  |                  |
| <b>CRIME CONTROL</b>         |                        |             |                |                  |                  |
| Salaries                     | 519,683                | -9%         | \$525,690      | 571,470          | \$3,428,822      |
| Benefits                     | 109,267                | -4%         | 107,523        | 114,334          | 686,005          |
| Training                     | 7,682                  | 14%         | 3,319          | 6,750            | 40,500           |
| Equipment                    | 0                      | -100%       | 0              | 3,333            | 20,000           |
| Equip repairs & IT support   | 964                    | 45%         | 862            | 667              | 4,000            |
| Communications               | 10,031                 | -27%        | 10,056         | 13,700           | 82,200           |
| Office function              | 2,194                  | -18%        | 2,397          | 2,667            | 16,000           |
| Leasing                      | 3,254                  | 37%         | 2,206          | 2,367            | 14,200           |
| Policing-general             | 14,183                 | 162%        | 4,429          | 5,417            | 32,500           |
| Insurance                    | 2,427                  | 6%          | 1,881          | 2,291            | 13,746           |
| Uniforms                     | 16,571                 | 176%        | 12,452         | 6,000            | 36,000           |
| Prevention/p.r.              | 1,521                  | 30%         | 364            | 1,167            | 7,000            |
| Investigations               | 7,830                  | 62%         | 5,019          | 4,833            | 29,000           |
| Detention                    | 4,350                  | 0%          | 4,350          | 4,350            | 26,100           |
| Taxi & Traffic Bylaw         | 0                      | -100%       | 422            | 200              | 1,200            |
| Auxillary                    | 0                      | -100%       | 0              | 250              | 1,500            |
| Public Safety                | 5,794                  | 0%          | 5,657          | 5,794            | 34,762           |
|                              | <u>705,751</u>         | <u>-5%</u>  | <u>686,627</u> | <u>745,589</u>   | <u>4,473,535</u> |
| <b>VEHICLES</b>              |                        |             |                |                  |                  |
| Fuel                         | 17,226                 | -2%         | 15,850         | 17,500           | 105,000          |
| Maint./repairs               | 13,267                 | -6%         | 9,054          | 14,167           | 85,000           |
| Insurance                    | 3,945                  | 1%          | 5,205          | 3,915            | 23,492           |
| New vehicles                 | 0                      | -100%       | 0              | 12,667           | 76,000           |
| Equipment                    | 0                      | -100%       | 0              | 1,000            | 6,000            |
|                              | <u>34,438</u>          | <u>-30%</u> | <u>30,109</u>  | <u>49,249</u>    | <u>295,492</u>   |

## STATEMENT OF OPERATIONS

TWO MONTHS ENDING FEBRUARY 28, 2018

|                                  | -----TWO MONTHS----- |            |                  |                |                  |  |
|----------------------------------|----------------------|------------|------------------|----------------|------------------|--|
|                                  | --ACTUAL--           |            | PRIOR YR         |                | -----BUDGET----- |  |
| <b>EXPENDITURE continued:</b>    |                      |            |                  |                |                  |  |
| <b>BUILDING</b>                  |                      |            |                  |                |                  |  |
| Maintenance                      | 11,245               | 80%        | 4,773            | 6,250          | 37,500           |  |
| Cleaning                         | 4,011                | -2%        | 4,014            | 4,083          | 24,500           |  |
| Electricity                      | 9,757                | 25%        | 9,920            | 7,833          | 47,000           |  |
| Taxes                            | 7,705                | 0%         | 7,705            | 7,705          | 46,232           |  |
| Insurance                        | 975                  | 1%         | 941              | 970            | 5,818            |  |
| Grounds                          | 10,074               | 450%       | 2,945            | 1,833          | 11,000           |  |
| Interest on Debenture            | 4,692                | 5%         | 5,008            | 4,482          | 26,890           |  |
| Debenture Principal              | 21,833               | 0%         | 21,667           | 21,833         | 131,000          |  |
|                                  | <u>70,293</u>        | <u>28%</u> | <u>56,973</u>    | <u>54,990</u>  | <u>329,940</u>   |  |
| <b>ADMINISTRATION</b>            |                      |            |                  |                |                  |  |
| Salaries                         | 119,260              | 4%         | 94,287           | 114,475        | 686,850          |  |
| Benefits                         | 25,125               | 9%         | 24,368           | 23,001         | 138,005          |  |
| Professional Fees                | 4,852                | -29%       | 4,463            | 6,833          | 41,000           |  |
| Travel/Training                  | 2,794                | 29%        | 921              | 2,167          | 13,000           |  |
| Board Travel/Expenses            | 127                  | -96%       | 240              | 3,333          | 20,000           |  |
| Insurance                        | 204                  | -5%        | 209              | 215            | 1,292            |  |
| Labour Relations                 | 9,029                | 442%       | 1,818            | 1,667          | 10,000           |  |
| Sick Pay/Retirement              | 10,256               | 0%         | 0                | 10,258         | 61,547           |  |
| Retirement int & dividends       | 3,162                | 0%         | 2,242            | 3,167          | 19,000           |  |
| 2nd prior year (surplus) deficit | (12,439)             |            | (19,001)         | (12,439)       | (74,632)         |  |
|                                  | <u>162,369</u>       | <u>6%</u>  | <u>109,547</u>   | <u>152,677</u> | <u>916,062</u>   |  |
|                                  | 934,605              | -2%        | 820,000          | 952,422        | 5,714,529        |  |
| <b>CONTRIBUTED BY MEMBERS</b>    | 952,423              |            | 931,587          | 952,422        | 5,714,529        |  |
| <b>SURPLUS (DEFICIT)</b>         | <u>17,817</u>        |            | <u>\$111,587</u> | <u>\$0</u>     | <u>\$0</u>       |  |
| <b>TELECOM FUND</b>              |                      |            |                  |                |                  |  |
| City of SJ telecomm services     | 59,175               | 0%         | 54,765           | 59,175         | 355,049          |  |
| Data Networking charges          | 1,652                |            | 1,634            | 1,712          | 10,273           |  |
| Retirees health insurance        | (60)                 |            | (208)            | 250            | 1,500            |  |
| 2nd prior year (surplus) deficit | (507)                | 0%         | 16               | (507)          | (3,041)          |  |
|                                  | <u>60,261</u>        |            | <u>56,207</u>    | <u>60,630</u>  | <u>363,781</u>   |  |
| <b>CONTRIBUTED BY MEMBERS</b>    | 60,630               |            | 58,163           | 60,630         | 363,781          |  |
| <b>SURPLUS (DEFICIT)</b>         | <u>369</u>           |            | <u>\$1,956</u>   | <u>\$0</u>     | <u>\$0</u>       |  |

**Total surplus (deficit)**

18,186

\$113,543



## STATEMENT OF FINANCIAL POSITION

|   |          |         |                |
|---|----------|---------|----------------|
| BANK balance                                  |          | 319,281 | at February 28 |
| ACCOUNTS PAYABLE balance                      | 238,818  |         |                |
| Debenture costs to be paid in June & December | (26,330) |         |                |
|   | -----    |         |                |
| Current Accounts Payable                      |          | 212,489 | Paid in March  |
|   |          | -----   |                |
| Extra (Shortfall) in bank account             |          | 106,792 |                |

*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: \$26,377 2017: \$24,867  
Retirees health insurance 2018: \$-1,536 2017: \$1,106  
The retirees paid \$1,536 (a couple of retirees prepaid their March monthly premiums)  
more than the actual costs in 2018

|                                     |              |
|-------------------------------------|--------------|
| Overtime costs at February 25, 2018 | 6,587        |
| OT                                  | 4,454        |
| Call out OT                         | 1,098        |
| Court OT                            | 1,035        |
| Overtime costs at February 25, 2017 | 3,091        |
| OT                                  | 1,710        |
| Call out OT                         | 95           |
| Court OT                            | 1,286        |
| Change over prior year OT           | 2,744        |
| Call out OT                         | 1,003        |
| Court OT                            | (251)        |
|                                     | <u>3,496</u> |

### *Administration:*

- \* Benefits Health Insurance 2018: \$6,705 2017: \$6,668

### *Telecom:*

- \* Retirees health insurance 2018: \$-60 2017: \$-209  
Only one retiree - the costs are less

• MONTHLY CRIME OCCURRENCE SUMMARY:

2018 CALL SUMMARY

|                                   | Jan        | Feb        | Mar-20     | YTD         |
|-----------------------------------|------------|------------|------------|-------------|
| <b>TOTAL CALLS FOR SERVICE</b>    | <b>852</b> | <b>767</b> | <b>513</b> | <b>2132</b> |
| 911 Hangup CAD                    | 25         | 23         | 12         | 60          |
| Alarm CAD                         | 62         | 34         | 21         | 117         |
| Animal Complaint                  | 8          | 4          | 1          | 13          |
| Impaired Driving Complaint CAD    | 8          | 5          | 4          | 17          |
| Parking/Driving Complaints CAD    | 34         | 26         | 27         | 87          |
| Police Medical Call               | 14         | 8          | 6          | 28          |
| Police Fire Call                  | 11         | 5          | 3          | 19          |
| Vehicle Stops                     | 167        | 164        | 130        | 461         |
| POPA TICKETS                      | 95         | 88         | 61         | 244         |
| Bylaw Tickets                     | 7          | 8          | 4          | 19          |
| <b>TOTAL FILES CREATED</b>        | <b>185</b> | <b>179</b> | <b>110</b> | <b>474</b>  |
| A.T.V. Snowmobile                 | 0          | 1          | 2          | 3           |
| Alarm                             | 1          | 0          | 0          | 1           |
| Ammo/Flare Disposal & Found       | 1          | 1          | 3          | 5           |
| Animal Call                       | 1          | 2          | 0          | 3           |
| Arson                             | 1          | 0          | 0          | 1           |
| Assault                           | 8          | 11         | 5          | 24          |
| Assist General Public             | 17         | 26         | 14         | 57          |
| Assist Other Agency               | 9          | 4          | 4          | 17          |
| Break & Enter                     | 1          | 3          | 0          | 4           |
| Harassment                        | 2          | 0          | 0          | 2           |
| Disturbance                       | 3          | 1          | 1          | 5           |
| Domestic Call                     | 5          | 1          | 2          | 8           |
| Driving While Disqualified        | 3          | 2          | 4          | 9           |
| Drug Complaint                    | 0          | 1          | 0          | 1           |
| Fail to Stop or Remain            | 2          | 5          | 2          | 9           |
| Lost/Found Property               | 3          | 3          | 1          | 7           |
| Fail/Refuse Breath Sample         | 0          | 1          | 0          | 1           |
| Fight In Progress                 | 0          | 1          | 1          | 2           |
| Found Ammo/Flares/Etc             | 0          | 1          | 0          | 1           |
| Found Property                    | 0          | 4          | 0          | 4           |
| Fraud                             | 5          | 1          | 2          | 8           |
| Impaired Operation of MV          | 1          | 3          | 2          | 6           |
| Intoxicated Person                | 0          | 0          | 1          | 1           |
| Loud Party/Noise Complaint        | 0          | 1          | 0          | 1           |
| Medical Call                      | 2          | 2          | 1          | 5           |
| Mental Health Call                | 7          | 9          | 4          | 20          |
| Mischief                          | 3          | 4          | 2          | 9           |
| Missing Person                    | 4          | 2          | 0          | 6           |
| MVA                               | 31         | 40         | 18         | 89          |
| Non Criminal Domestic Dispute     | 7          | 5          | 2          | 14          |
| Obstruct Police Officer           | 1          | 0          | 0          | 1           |
| Other Provincial Traffic Offences | 0          | 0          | 2          | 2           |
| Other Provincial Statutes         | 1          | 1          | 1          | 3           |
| Possession of Cannabis            | 0          | 1          | 0          | 1           |
| Possession of Weapons             | 1          | 0          | 0          | 1           |
| Breach of Probation               | 1          | 0          | 0          | 1           |
| Public Relations                  | 9          | 2          | 6          | 17          |
| Sexual Assault                    | 2          | 1          | 0          | 3           |
| Shoplifting                       | 4          | 2          | 3          | 9           |
| Sudden Death                      | 2          | 2          | 0          | 4           |
| Theft from MV                     | 1          | 0          | 0          | 1           |
| Theft Under \$5000                | 5          | 4          | 2          | 11          |
| Theft Over \$5000                 | 0          | 1          | 0          | 1           |
| Traffic Check Stop                | 1          | 2          | 1          | 4           |
| Traffic/Parking Complaint         | 6          | 6          | 1          | 13          |
| Uttering Threats                  | 0          | 2          | 0          | 2           |
| Warrants/Execution of Warrant     | 0          | 1          | 1          | 2           |

| Response Types<br>Kennebecasis Valley Fire Department<br>(01/01/2018-31/03/2018) |  | Jan       | Feb       | Mar       | 2018<br>YTD | 2017<br>YTD |
|--|--|-----------|-----------|-----------|-------------|-------------|
|  | Fire/explosion - dollar loss [10]                          | 1         | 3         | 3         | 7           | 12          |
|  | Rubbish/grass fire - no dollar loss [12]                   | 4         | 4         | 0         | 8           | 1           |
|  | Chimney Fire [13]  | 0         | 0         | 1         | 1           | 7           |
|  | <b>Total Fire [10-19]</b>                                  | <b>5</b>  | <b>7</b>  | <b>4</b>  | <b>16</b>   | <b>20</b>   |
|  | Rescue - Miscellaneous [30]                                | 0         | 0         | 1         | 1           | 1           |
|  | Vehicle Accident [31]                                      | 7         | 10        | 9         | 26          | 22          |
|  | <b>Total Rescue or Resuscitation call [30-39]</b>          | <b>7</b>  | <b>10</b> | <b>10</b> | <b>27</b>   | <b>23</b>   |
|  | Public Hazard - gasoline or fuel spill [41]                | 1         | 0         | 0         | 1           | 1           |
|  | Public Hazard - power line down / utility pole hazard [43] | 11        | 4         | 0         | 15          | 6           |
|  | Public Hazard - miscellaneous [49]                         | 5         | 0         | 1         | 6           | 4           |
|  | <b>Total Public hazard [40-49]</b>                         | <b>17</b> | <b>4</b>  | <b>1</b>  | <b>22</b>   | <b>11</b>   |
|  | Gas Leak - propane [51]                                    | 0         | 2         | 0         | 2           | 3           |
|  | Gas Leak - response to carbon monoxide detector alarm [53] | 3         | 0         | 2         | 5           | 4           |
|  | <b>Total Gas leak [50-59]</b>                              | <b>3</b>  | <b>2</b>  | <b>2</b>  | <b>7</b>    | <b>7</b>    |
|  | Public Service - first aid [62]                            | 51        | 56        | 67        | 174         | 154         |
|  | Public Service - assist police or other agency [63]        | 1         | 0         | 3         | 4           | 1           |
|  | Public Service - mutual aid [65]                           | 0         | 1         | 1         | 2           | 0           |
|  | Public Service - animal rescue [66]                        | 0         | 1         | 0         | 1           | 0           |
|  | Public Service - flooding [67]                             | 4         | 0         | 0         | 4           | 1           |
|  | Public Service- miscellaneous [69]                         | 3         | 0         | 0         | 3           | 1           |
|  | <b>Total Public services [60-69]</b>                       | <b>59</b> | <b>58</b> | <b>71</b> | <b>188</b>  | <b>157</b>  |
|  | Alarm No Fire - accidental miscellaneous [70]              | 3         | 1         | 6         | 10          | 10          |
|  | Alarm No Fire - smoke or steam mistaken [71]               | 1         | 1         | 0         | 2           | 2           |
|  | Alarm No Fire - sprinkler surge or discharge [72]          | 1         | 0         | 1         | 2           | 1           |
|  | Alarm No Fire - detector activated [73]                    | 2         | 0         | 1         | 3           | 13          |
|  | Alarm No Fire - unknown odours [75]                        | 0         | 2         | 0         | 2           | 5           |
|  | Alarm No Fire - miscellaneous [79]                         | 1         | 1         | 0         | 2           | 6           |
|  | <b>Total Alarm no fire - No malicious intent [70-79]</b>   | <b>8</b>  | <b>5</b>  | <b>8</b>  | <b>21</b>   | <b>37</b>   |
|  | False Alarm (Mischief) - miscellaneous [89]                | 0         | 0         | 0         | 0           | 0           |
|  | <b>Total False alarm - Mischief [80-89]</b>                | <b>0</b>  | <b>0</b>  | <b>0</b>  | <b>0</b>    | <b>0</b>    |
|  | <b>Total Response Types Kennebecasis Valley Fire</b>       | <b>99</b> | <b>86</b> | <b>96</b> | <b>281</b>  | <b>255</b>  |

| Response Types<br>Kennebecasis Valley Fire Department<br>(01/01/2017-31/12/2017) |  | Jan       | Feb       | Mar       | April     | May       | June      | July       | Aug        | Sept      | Oct        | Nov       | Dec       | 2017<br>YTD | 2016<br>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           |
|  | <b>Total Fire [10-19]</b>                                  | <b>5</b>  | <b>8</b>  | <b>7</b>  | <b>14</b> | <b>6</b>  | <b>7</b>  | <b>17</b>  | <b>17</b>  | <b>8</b>  | <b>19</b>  | <b>6</b>  | <b>5</b>  | <b>119</b>  | <b>88</b>   |
|  | 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         |
|  | <b>Total Rescue call [30-39]</b>                           | <b>8</b>  | <b>7</b>  | <b>8</b>  | <b>4</b>  | <b>10</b> | <b>10</b> | <b>8</b>   | <b>10</b>  | <b>7</b>  | <b>9</b>   | <b>8</b>  | <b>13</b> | <b>102</b>  | <b>112</b>  |
|  | 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           |
|  | <b>Total Public hazard [40-49]</b>                         | <b>5</b>  | <b>5</b>  | <b>1</b>  | <b>4</b>  | <b>4</b>  | <b>5</b>  | <b>6</b>   | <b>4</b>   | <b>0</b>  | <b>4</b>   | <b>2</b>  | <b>5</b>  | <b>45</b>   | <b>26</b>   |
|  | 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          |
|  | <b>Total Gas leak [50-59]</b>                              | <b>5</b>  | <b>2</b>  | <b>0</b>  | <b>0</b>  | <b>1</b>  | <b>1</b>  | <b>0</b>   | <b>0</b>   | <b>1</b>  | <b>1</b>   | <b>0</b>  | <b>3</b>  | <b>14</b>   | <b>23</b>   |
|  | 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          |
|  | <b>Total Public services [60-69]</b>                       | <b>51</b> | <b>53</b> | <b>53</b> | <b>56</b> | <b>53</b> | <b>51</b> | <b>59</b>  | <b>55</b>  | <b>44</b> | <b>57</b>  | <b>58</b> | <b>51</b> | <b>641</b>  | <b>685</b>  |
|  | 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          |
|  | <b>Total Alarm no fire - No malicious intent [70-79]</b>   | <b>9</b>  | <b>15</b> | <b>13</b> | <b>12</b> | <b>15</b> | <b>10</b> | <b>14</b>  | <b>28</b>  | <b>12</b> | <b>11</b>  | <b>14</b> | <b>14</b> | <b>167</b>  | <b>179</b>  |
|  | False Alarm (Mischief) - miscellaneous [89]                | 0         | 0         | 0         | 0         | 0         | 1         | 0          | 0          | 0         | 1          | 0         | 0         | 2           | 6           |
|  | <b>Total False alarm - Mischief [80-89]</b>                | <b>0</b>  | <b>0</b>  | <b>0</b>  | <b>0</b>  | <b>0</b>  | <b>1</b>  | <b>0</b>   | <b>0</b>   | <b>0</b>  | <b>1</b>   | <b>1</b>  | <b>0</b>  | <b>2</b>    | <b>6</b>    |
|  | <b>Total Response Types Kennebecasis Valley Fire</b>       | <b>83</b> | <b>90</b> | <b>82</b> | <b>90</b> | <b>89</b> | <b>85</b> | <b>104</b> | <b>114</b> | <b>72</b> | <b>102</b> | <b>89</b> | <b>91</b> | <b>1091</b> | <b>1119</b> |

# Town of Rothesay

## General Fund Financial Statements

February 28, 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 - February               | G11   |
| Project Funding - March - Draft          | G12   |



# Town of Rothesay

## Balance Sheet - Capital General Fund 28/02/2018

### 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          | 1,877,070        |
| Capital Assets - General Fund Equipment         | 3,191,957        |
| Capital Assets - General Fund Roads & Streets   | 37,051,033       |
| Capital Assets - General Fund Drainage Network  | 18,624,607       |
| Capital Assets - Under Construction - General   | -                |
|   | <hr/> 78,158,742 |

|   |                    |
|---|--------------------|
| Accumulated Amortization - General Fund Land Improvements | (2,507,159)        |
| Accumulated Amortization - General Fund Buildings         | (2,079,182)        |
| Accumulated Amortization - General Fund Vehicles          | (1,236,327)        |
| Accumulated Amortization - General Fund Equipment         | (930,882)          |
| Accumulated Amortization - General Fund Roads & Streets   | (17,964,076)       |
| Accumulated Amortization - General Fund Drainage Network  | (6,174,905)        |
|   | <hr/> (30,892,530) |

\$ 47,266,212

### LIABILITIES AND EQUITY

|                                       |           |
|---------------------------------------|-----------|
| Gen Capital due to/from Gen Operating | (660,000) |
| Total Long Term Debt                  | 7,992,000 |

Total Liabilities \$ 7,332,000

|   |            |
|---|------------|
| Investment in General Fund Fixed Assets | 39,934,212 |
|---|------------|

\$ 47,266,212

## Town of Rothesay

### Balance Sheet - General Fund Reserves

28/02/2018

#### ASSETS

|  |                     |
|--|---------------------|
| BNS General Operating Reserve #214-15  | 799,225             |
| BNS General Capital Reserves #2261-14  | 1,629,194           |
| BNS - Gas Tax Reserves - GIC           | 3,948,787           |
| Gen Reserves due to/from Gen Operating | 439,586             |
|  | <u>\$ 6,816,792</u> |

#### LIABILITIES AND EQUITY

|   |                     |
|---|---------------------|
| Def. Rev - Gas Tax Fund - General           | 4,192,313           |
| Invest. in General Capital Reserve          | 1,468,694           |
| General Gas Tax Funding                     | 189,555             |
| Invest. in General Operating Reserve        | 806,871             |
| Invest. in Land for Public Purposes Reserve | 107,558             |
| Invest. in Town Hall Reserve                | 51,802              |
|   | <u>\$ 6,816,792</u> |

**Town of Rothesay**  
 Balance Sheet - General Operating Fund  
 28/02/2018

CURRENT ASSETS

|  |                         |
|--|-------------------------|
| Cash                                     | 1,196,092               |
| Receivables                              | 545,152                 |
| HST Receivable                           | 117,706                 |
| Inventory                                | 27,527                  |
| Gen Operating due to/from Util Operating | 1,518,056               |
| Total Current Assets                     | <u>3,404,533</u>        |
| Other Assets:                            |                         |
| Projects                                 | 67,207                  |
|  | <u>67,207</u>           |
| TOTAL ASSETS                             | <u><u>3,471,740</u></u> |

CURRENT LIABILITIES AND EQUITY

|  |                         |
|--|-------------------------|
| Accounts Payable                       | 1,086,468               |
| Other Payables                         | 347,716                 |
| Gen Operating due to/from Gen Reserves | 439,586                 |
| Gen Operating due to/from Gen Capital  | 660,000                 |
| Accrued Sick Leave                     | 15,700                  |
| Accrued Pension Obligation             | 142,000                 |
| Accrued Retirement Allowance           | 355,325                 |
| TOTAL LIABILITIES                      | <u><u>3,046,796</u></u> |

EQUITY

|                                  |                         |
|----------------------------------|-------------------------|
| Retained Earnings - General      | (117,309)               |
| Surplus/(Deficit) for the Period | 542,251                 |
|                                  | <u>424,942</u>          |
|                                  | <u><u>3,471,738</u></u> |

2018April9OpenSessionFINAL\_066

# Town of Rothesay

Statement of Revenue & Expenditure  
2 Months Ended 28/02/2018

|                                       | CURRENT<br>MONTH   | BUDGET FOR<br>MONTH | CURRENT<br>Y-T-D   | BUDGET<br>Y-T-D    | VARIANCE<br>Better(Worse) | NOTE<br># | ANNUAL<br>BUDGET    |
|---------------------------------------|--------------------|---------------------|--------------------|--------------------|---------------------------|-----------|---------------------|
| <b>REVENUE</b>                        |                    |                     |                    |                    |                           |           |                     |
| Warrant of Assessment                 | 1,292,771          | 1,292,771           | 2,585,542          | 2,585,542          | 0                         |           | 15,513,249          |
| Sale of Services                      | 37,868             | 39,046              | 76,756             | 78,093             | (1,336)                   |           | 391,055             |
| Services to Province of New Brunswick | 5,000              | 5,000               | 10,000             | 10,000             | 0                         |           | 60,000              |
| Other Revenue from Own Sources        | 9,665              | 4,785               | 13,904             | 9,571              | 4,333                     |           | 117,425             |
| Unconditional Grant                   | 10,133             | 10,133              | 20,266             | 20,266             | 0                         |           | 121,594             |
| Conditional Transfers                 | 0                  | 0                   | 0                  | 0                  | 0                         |           | 21,500              |
| Other Transfers                       | 66,960             | 66,960              | 110,177            | 110,177            | (0)                       |           | 1,050,177           |
|                                       | <u>\$1,422,397</u> | <u>\$1,418,695</u>  | <u>\$2,816,644</u> | <u>\$2,813,648</u> | <u>\$2,997</u>            |           | <u>\$17,275,000</u> |
| <b>EXPENSES</b>                       |                    |                     |                    |                    |                           |           |                     |
| General Government Services           | 112,196            | 125,426             | 386,789            | 428,552            | 41,762                    |           | 2,129,216           |
| Protective Services                   | 350,542            | 352,632             | 707,825            | 708,065            | 240                       |           | 4,810,037           |
| Transportation Services               | 356,346            | 336,410             | 692,083            | 691,486            | (597)                     |           | 3,405,473           |
| Environmental Health Services         | 44,140             | 47,750              | 92,803             | 96,000             | 3,197                     |           | 613,000             |
| Environmental Development             | 74,607             | 87,852              | 118,008            | 138,905            | 20,897                    |           | 638,122             |
| Recreation & Cultural Services        | 93,498             | 117,549             | 275,961            | 329,948            | 53,987                    |           | 1,999,348           |
| Fiscal Services                       | 329                | 327                 | 925                | 927                | 3                         |           | 3,679,803           |
|                                       | <u>\$1,031,659</u> | <u>\$1,067,947</u>  | <u>\$2,274,393</u> | <u>\$2,393,883</u> | <u>\$119,490</u>          |           | <u>\$17,275,000</u> |
| Surplus (Deficit) for the Year        | <u>\$390,738</u>   | <u>\$350,749</u>    | <u>\$542,251</u>   | <u>\$419,764</u>   | <u>\$122,486</u>          |           | <u>\$ (0)</u>       |

# Town of Rothesay

Statement of Revenue & Expenditure  
2 Months Ended 2/28/18

|                                       | CURRENT<br>MONTH | BUDGET FOR<br>MONTH | CURRENT<br>Y-T-D | BUDGET<br>YTD  | VARIANCE<br>Better(Worse) | NOTE<br># | ANNUAL<br>BUDGET |
|---------------------------------------|------------------|---------------------|------------------|----------------|---------------------------|-----------|------------------|
| <b>REVENUE</b>                        |                  |                     |                  |                |                           |           |                  |
| <b>Sale of Services</b>               |                  |                     |                  |                |                           |           |                  |
| Bill McGuire Memorial Centre          | 1,985            | 2,500               | 6,350            | 5,000          | 1,350                     |           | 30,000           |
| Town Hall Rent                        | 4,133            | 4,167               | 8,267            | 8,333          | (67)                      |           | 50,000           |
| Arena Revenue                         | 31,054           | 32,000              | 60,752           | 64,000         | (3,248)                   | 1         | 238,200          |
| Community Garden                      | 0                | 0                   | 0                | 0              | 0                         |           | 1,300            |
| Recreation Programs                   | 696              | 380                 | 1,387            | 759            | 628                       |           | 71,555           |
|                                       | <u>37,868</u>    | <u>39,046</u>       | <u>76,756</u>    | <u>78,093</u>  | <u>(1,336)</u>            |           | <u>391,055</u>   |
| <b>Other Revenue from Own Sources</b> |                  |                     |                  |                |                           |           |                  |
| Licenses & Permits                    | 1,854            | 2,917               | 3,218            | 5,833          | (2,615)                   | 2         | 95,000           |
| Recycling Dollies & Lids              | 16               | 25                  | 42               | 50             | (8)                       |           | 300              |
| Interest & Sundry                     | 7,612            | 1,083               | 10,261           | 2,167          | 8,095                     | 3         | 13,000           |
| Miscellaneous                         | 183              | 760                 | 383              | 1,521          | (1,138)                   |           | 9,125            |
|                                       | <u>9,665</u>     | <u>4,785</u>        | <u>13,904</u>    | <u>9,571</u>   | <u>4,333</u>              |           | <u>117,425</u>   |
| <b>Conditional Transfers</b>          |                  |                     |                  |                |                           |           |                  |
| 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>    |
| <b>Other Transfers</b>                |                  |                     |                  |                |                           |           |                  |
| Surplus of 2nd Previous Year          | 0                | 0                   | 43,217           | 43,217         | (0)                       |           | 43,217           |
| Utility Fund Transfer                 | 0                | 0                   | 0                | 0              | 0                         |           | 940,000          |
| PNB Financial Assistance              | 66,960           | 66,960              | 66,960           | 66,960         | 0                         |           | 66,960           |
|                                       | <u>66,960</u>    | <u>66,960</u>       | <u>110,177</u>   | <u>110,177</u> | <u>(0)</u>                |           | <u>1,050,177</u> |
| <b>EXPENSES</b>                       |                  |                     |                  |                |                           |           |                  |
| <b>General Government Services</b>    |                  |                     |                  |                |                           |           |                  |
| <b>Legislative</b>                    |                  |                     |                  |                |                           |           |                  |
| Mayor                                 | 2,560            | 3,092               | 5,048            | 6,183          | 1,135                     |           | 37,100           |
| Councillors                           | 8,361            | 8,862               | 16,718           | 17,724         | 1,006                     |           | 106,343          |
| Regional Service Commission 9         | 1,535            | 1,535               | 1,535            | 1,535          | 0                         |           | 6,138            |
| Other                                 | 250              | 708                 | 275              | 1,417          | 1,142                     |           | 8,500            |
|                                       | <u>12,706</u>    | <u>14,196</u>       | <u>23,575</u>    | <u>26,858</u>  | <u>3,283</u>              |           | <u>158,081</u>   |
| <b>Administrative</b>                 |                  |                     |                  |                |                           |           |                  |
| Office Building                       | 6,003            | 7,288               | 12,338           | 14,576         | 2,239                     |           | 140,000          |
| Solicitor                             | 4,663            | 4,167               | 4,663            | 8,333          | 3,670                     |           | 50,000           |
| Administration - Wages & Benefits     | 71,133           | 71,625              | 140,585          | 143,250        | 2,665                     |           | 1,013,400        |
| Supplies                              | 4,783            | 9,667               | 7,615            | 19,333         | 11,718                    | 4         | 116,000          |
| Professional Fees                     | 2,031            | 4,167               | 2,031            | 8,333          | 6,302                     |           | 50,000           |
| Other                                 | 8,931            | 8,066               | 26,873           | 28,496         | 1,623                     |           | 109,156          |
|                                       | <u>97,545</u>    | <u>104,979</u>      | <u>194,105</u>   | <u>222,322</u> | <u>28,217</u>             |           | <u>1,478,556</u> |

2018April9OpenSessionFINAL\_068

|                                   | CURRENT<br>MONTH | BUDGET FOR<br>MONTH | CURRENT<br>Y-T-D | BUDGET<br>YTD | VARIANCE<br>Better(Worse) | NOTE<br># | ANNUAL<br>BUDGET |
|-----------------------------------|------------------|---------------------|------------------|---------------|---------------------------|-----------|------------------|
| Other General Government Services |                  |                     |                  |               |                           |           |                  |
| Community Communications          | 0                | 2,750               | 306              | 5,500         | 5,194                     |           | 33,000           |
| Civic Relations                   | 0                | 333                 | 0                | 667           | 667                       |           | 4,000            |
| Insurance                         | 0                | 0                   | 166,508          | 166,872       | 364                       |           | 166,872          |
| Donations                         | 1,945            | 3,167               | 2,295            | 6,333         | 4,038                     |           | 38,000           |
| Cost of Assessment                | 0                | 0                   | 0                | 0             | 0                         |           | 242,707          |
| Property Taxes - L.P.P.           | 0                | 0                   | 0                | 0             | 0                         |           | 8,000            |
|                                   | 1,945            | 6,250               | 169,109          | 179,372       | 10,262                    |           | 492,579          |
|                                   | 112,196          | 125,426             | 386,789          | 428,552       | 41,762                    |           | 2,129,216        |
| <b>Protective Services</b>        |                  |                     |                  |               |                           |           |                  |
| Police                            |                  |                     |                  |               |                           |           |                  |
| Police Protection                 | 191,501          | 191,619             | 383,002          | 383,237       | 235                       |           | 2,299,424        |
| Crime Stoppers                    | 0                | 0                   | 2,800            | 2,800         | 0                         |           | 2,800            |
|                                   | 191,501          | 191,619             | 385,802          | 386,037       | 235                       |           | 2,302,224        |
| Fire                              |                  |                     |                  |               |                           |           |                  |
| Fire Protection                   | 146,319          | 146,319             | 296,645          | 292,639       | (4,006)                   | 5         | 1,951,482        |
| Water Costs Fire Protection       | 0                | 0                   | 0                | 0             | 0                         |           | 380,000          |
|                                   | 146,319          | 146,319             | 296,645          | 292,639       | (4,006)                   |           | 2,331,482        |
| Emergency Measures                |                  |                     |                  |               |                           |           |                  |
| 911 Communications Centre         | 11,819           | 11,819              | 23,639           | 23,639        | 0                         |           | 141,831          |
| EMO Director/Committee            | 80               | 1,250               | 160              | 2,500         | 2,340                     |           | 15,000           |
|                                   | 11,899           | 13,069              | 23,798           | 26,139        | 2,340                     |           | 156,831          |
| Other                             |                  |                     |                  |               |                           |           |                  |
| Animal & Pest Control             | 823              | 792                 | 1,580            | 1,583         | 3                         |           | 9,500            |
| Other                             | 0                | 833                 | 0                | 1,667         | 1,667                     |           | 10,000           |
|                                   | 823              | 1,625               | 1,580            | 3,250         | 1,670                     |           | 19,500           |
| <b>Total Protective Services</b>  | 350,542          | 352,632             | 707,825          | 708,065       | 240                       |           | 4,810,037        |



# 2018April9OpenSessionFINAL\_069

|   | CURRENT<br>MONTH | BUDGET FOR<br>MONTH | CURRENT<br>Y-T-D | BUDGET<br>YTD | VARIANCE<br>Better(Worse) | NOTE<br># | ANNUAL<br>BUDGET |
|---|------------------|---------------------|------------------|---------------|---------------------------|-----------|------------------|
| <b>Transportation Services</b>            |                  |                     |                  |               |                           |           |                  |
| <b>Common Services</b>                    |                  |                     |                  |               |                           |           |                  |
| Administration (Wages & Benefits)         | 148,778          | 150,310             | 284,328          | 300,621       | 16,292                    | 6         | 1,860,563        |
| Workshops, Yards & Equipment              | 62,232           | 52,958              | 114,956          | 95,083        | (19,873)                  | 7         | 537,500          |
| Engineering                               | 0                | 625                 | 298              | 1,250         | 952                       |           | 7,500            |
|   | 211,010          | 203,894             | 399,583          | 396,954       | (2,629)                   |           | 2,405,563        |
| Street Cleaning & Flushing                | 0                | 3,333               | 529              | 6,667         | 6,138                     |           | 40,000           |
| Roads & Streets                           | 539              | 5,667               | 2,041            | 11,333        | 9,292                     |           | 68,000           |
| Crosswalks & Sidewalks                    | 550              | 1,724               | 848              | 3,449         | 2,601                     |           | 19,410           |
| Culverts & Drainage Ditches               | 242              | 6,250               | 1,712            | 12,500        | 10,788                    |           | 75,000           |
| Snow & Ice Removal                        | 129,818          | 98,750              | 252,193          | 220,000       | (32,193)                  | 8         | 500,000          |
|   | 131,148          | 115,724             | 257,323          | 253,949       | (3,374)                   |           | 702,410          |
| Street Lighting                           | 11,400           | 12,167              | 22,893           | 24,333        | 1,441                     |           | 146,000          |
| <b>Traffic Services</b>                   |                  |                     |                  |               |                           |           |                  |
| Street Signs                              | 0                | 1,250               | 104              | 2,500         | 2,396                     |           | 15,000           |
| Traffic Lanemarking                       | 0                | 0                   | 0                | 0             | 0                         |           | 25,000           |
| Traffic Signals                           | 1,649            | 1,667               | 2,488            | 3,333         | 846                       |           | 20,000           |
| Railway Crossing                          | 992              | 1,500               | 2,401            | 3,000         | 599                       |           | 18,000           |
|   | 2,641            | 4,417               | 4,993            | 8,833         | 3,840                     |           | 78,000           |
| <b>Public Transit</b>                     |                  |                     |                  |               |                           |           |                  |
| 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                 | 292              | 417           | 125                       |           | 2,500            |
|   | 146              | 208                 | 7,292            | 7,417         | 125                       |           | 73,500           |
| Total Transportation Services             | 356,346          | 336,410             | 692,083          | 691,486       | (597)                     |           | 3,405,473        |
| <b>Environmental Health Services</b>      |                  |                     |                  |               |                           |           |                  |
| Solid Waste Disposal Land Fill            | 13,727           | 16,083              | 31,211           | 32,167        | 956                       |           | 193,000          |
| Solid Waste Disposal Compost              | 984              | 2,083               | 2,212            | 4,167         | 1,955                     |           | 25,000           |
| Solid Waste Collection                    | 21,864           | 21,667              | 43,727           | 43,333        | (394)                     |           | 260,000          |
| Solid Waste Collection Curbside Recycling | 7,566            | 7,917               | 15,131           | 15,833        | 702                       |           | 95,000           |
| Clean Up Campaign                         | 0                | 0                   | 521              | 500           | (21)                      |           | 40,000           |
|   | 44,140           | 47,750              | 92,803           | 96,000        | 3,197                     |           | 613,000          |
| <b>Environmental Development Services</b> |                  |                     |                  |               |                           |           |                  |
| <b>Planning &amp; Zoning</b>              |                  |                     |                  |               |                           |           |                  |
| Administration                            | 56,947           | 68,359              | 85,506           | 96,718        | 11,212                    |           | 401,000          |
| Planning Projects                         | 10,459           | 12,083              | 14,970           | 24,167        | 9,197                     | 9         | 145,000          |
| Heritage Committee                        | 0                | 208                 | 0                | 417           | 417                       |           | 2,500            |
|   | 67,405           | 80,651              | 100,476          | 121,301       | 20,826                    |           | 548,500          |
| Economic Development Comm.                | 7,202            | 7,202               | 14,404           | 14,404        | (0)                       |           | 86,422           |
| Tourism                                   | 0                | 0                   | 3,129            | 3,200         | 71                        |           | 3,200            |
|   | 7,202            | 7,202               | 17,532           | 17,604        | 71                        |           | 89,622           |
|   | 74,607           | 87,852              | 118,008          | 138,905       | 20,897                    |           | 638,122          |

G9

|   | CURRENT<br>MONTH | BUDGET FOR<br>MONTH | CURRENT<br>Y-T-D | BUDGET<br>YTD  | VARIANCE<br>Better(Worse) | NOTE<br># | ANNUAL<br>BUDGET |
|---|------------------|---------------------|------------------|----------------|---------------------------|-----------|------------------|
| <b>Recreation &amp; Cultural Services</b> |                  |                     |                  |                |                           |           |                  |
| Administration                            | 15,030           | 18,071              | 33,956           | 36,142         | 2,187                     |           | 253,717          |
| Beaches                                   | 0                | 0                   | 0                | 0              | 0                         |           | 53,419           |
| Rothesay Arena                            | 31,727           | 27,072              | 58,995           | 54,144         | (4,851)                   |           | 329,680          |
| Memorial Centre                           | 2,195            | 4,083               | 4,628            | 8,167          | 3,539                     |           | 57,000           |
| Summer Programs                           | 250              | 0                   | 466              | 0              | (466)                     |           | 60,862           |
| Parks & Gardens                           | 21,650           | 37,438              | 40,062           | 74,877         | 34,815                    | 10        | 581,700          |
| Rothesay Common Rink                      | 11,781           | 10,718              | 24,085           | 23,836         | (250)                     |           | 45,005           |
| Playgrounds and Fields                    | 1,477            | 9,167               | 2,034            | 18,333         | 16,300                    | 11        | 110,000          |
| Regional Facilities Commission            | 0                | 0                   | 94,616           | 94,616         | 0                         |           | 378,465          |
| Kennebecasis Public Library               | 7,080            | 7,042               | 14,161           | 14,083         | (78)                      |           | 84,500           |
| Special Events                            | 2,308            | 3,833               | 2,959            | 5,500          | 2,541                     |           | 43,500           |
| Rothesay Living Museum                    | 0                | 125                 | 0                | 250            | 250                       |           | 1,500            |
|   | <u>93,498</u>    | <u>117,549</u>      | <u>275,961</u>   | <u>329,948</u> | <u>53,987</u>             |           | <u>1,999,348</u> |
| <b>Fiscal Services</b>                    |                  |                     |                  |                |                           |           |                  |
| Debt Charges                              |                  |                     |                  |                |                           |           |                  |
| Interest                                  | 329              | 327                 | 925              | 927            | 3                         |           | 227,303          |
| Debtenture Payments                       | 0                | 0                   | 0                | 0              | 0                         |           | 1,009,000        |
|   | <u>329</u>       | <u>327</u>          | <u>925</u>       | <u>927</u>     | <u>3</u>                  |           | <u>1,236,303</u> |
| <b>Transfers To:</b>                      |                  |                     |                  |                |                           |           |                  |
| 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>329</u>       | <u>327</u>          | <u>925</u>       | <u>927</u>     | <u>3</u>                  |           | <u>3,679,803</u> |

2018April9OpenSessionFINAL\_071

## Town of Rothesay

## Variance Report - General Fund

2 months ending February 28, 2018

| Note #                         |                                   | Actual     | Budget     | Better/(Worse) | Description of Variance                    |
|--------------------------------|-----------------------------------|------------|------------|----------------|--|
| Revenue                        |                                   |            |            |                |  |
| 1                              | Arena Revenue                     | \$ 60,752  | \$ 64,000  | \$ (3,248)     | Commercial less than expected              |
| 2                              | Licenses & Permits                | \$ 3,218   | \$ 5,833   | \$ (2,615)     | Timing                                     |
| 3                              | Interest & Sundry                 | \$ 10,261  | \$ 2,167   | \$ 8,094       | Includes interest on Hillcrest receivable  |
| Total                          |                                   |            |            | \$ 2,231       |  |
| Variance per Statement         |                                   |            |            | \$ 2,997       |  |
| Explained                      |                                   |            |            | 74.44%         |  |
| Expenses                       |                                   |            |            |                |  |
| General Government             |                                   |            |            |                |  |
| 4                              | Supplies                          | \$ 7,615   | \$ 19,333  | \$ 11,718      | Information Systems not used yet           |
| Protective Services            |                                   |            |            |                |  |
| 5                              | Fire Protection                   | \$ 296,645 | \$ 292,639 | \$ (4,006)     | Budget correction                          |
| Transportation                 |                                   |            |            |                |  |
| 6                              | Administration (Wages & Benefits) | \$ 284,328 | \$ 300,621 | \$ 16,293      | Wages, Safety under budget                 |
| 7                              | Workshops, Yards & Equipment      | \$ 114,956 | \$ 95,083  | \$ (19,873)    | Vehicle repairs, shop supplies over budget |
| 8                              | Snow & Ice Removal                | \$ 252,193 | \$ 220,000 | \$ (32,193)    | Salt & Sand purchases                      |
| Environmental Health           |                                   |            |            |                |  |
|                                |                                   |            |            | \$ -           |  |
| Environmental Development      |                                   |            |            |                |  |
| 9                              | Planning Projects                 | \$ 14,970  | \$ 24,167  | \$ 9,197       | Timing                                     |
| Recreation & Cultural Services |                                   |            |            |                |  |
| 10                             | Parks & Gardens                   | \$ 40,062  | \$ 74,877  | \$ 34,815      | Timing                                     |
| 11                             | Playgrounds & Fields              | \$ 2,034   | \$ 18,333  | \$ 16,299      | Timing                                     |
| Fiscal Services                |                                   |            |            |                |  |
|                                |                                   |            |            | \$ -           |  |
| Total                          |                                   |            |            | \$ 32,250      |  |
| Variance per Statement         |                                   |            |            | \$ 119,490     |  |
| Explained                      |                                   |            |            | 26.99%         |  |

2018April9OpenSessionFINAL\_072

# Town of Rothesay

Capital Projects 2018  
General Fund  
2 Months Ended 2/28/18

|   | Original<br>BUDGET | CURRENT<br>Y-T-D | Remaining<br>Budget |
|---|--------------------|------------------|---------------------|
| <b>General Government</b>                             |                    |                  |                     |
| 12010560 General Gov't Equipment Purchases G-2017-006 | 47,000             | -                | 47,000              |
| 12010660 IT MS Office/Server/Laptops G-2018-006       | 90,000             | -                | 90,000              |
| 12026160 Seniors' Project G-2018-010                  | -                  | 23,215           | 23,215              |
| <b>Total General Government</b>                       | <b>137,000</b>     | <b>23,215</b>    | <b>160,215</b>      |

|  |               |            |               |
|--|---------------|------------|---------------|
| <b>Protective Services</b>                               |               |            |               |
| 12011560 Protective Serv. Equipment Purchases P-2017-005 | 81,500        | 124        | 81,624        |
| <b>Total Protective Services</b>                         | <b>81,500</b> | <b>124</b> | <b>81,624</b> |

|  |                  |               |                  |
|--|------------------|---------------|------------------|
| <b>Transportation</b>                                  |                  |               |                  |
| 12021360 Transportation Equipment Purchases T-2018-003 | 540,000          | 40,241        | 499,759          |
| 12023760 Eriskay Upgrade T-2018-001                    | 503,000          | 11,762        | 491,238          |
| 12025960 2018 Asphalt/Microseal T-2018-007             | 1,627,000        | 4,717         | 1,622,283        |
| 12025260 Trail Connector/Crossing T-2016-017           | 1,050,000        | -             | 1,050,000        |
| 12023860 Engineering 2019 Streets T-2019-001           | 60,000           | -             | 60,000           |
| 12013560 Land Aquisitions                              | -                | 6,000         | -6,000           |
| <b>Total Transportation</b>                            | <b>3,780,000</b> | <b>62,721</b> | <b>3,717,279</b> |

|  |                |          |                |
|--|----------------|----------|----------------|
| <b>Recreation</b>                                  |                |          |                |
| 12020860 Recreation Equipment Purchases R-2018-004 | 80,000         | -        | 80,000         |
| 12020760 Trail Development R-2018-007              | 140,000        | -        | 140,000        |
| <b>Total Recreation</b>                            | <b>220,000</b> | <b>-</b> | <b>220,000</b> |

|              |                     |                  |                     |
|--------------|---------------------|------------------|---------------------|
| <b>Total</b> | <b>\$ 4,218,500</b> | <b>\$ 39,382</b> | <b>\$ 4,179,118</b> |
|--------------|---------------------|------------------|---------------------|

## Not yet assigned:

|                       |                |
|-----------------------|----------------|
| Designated Highway    | 400,000        |
| Salt Storage Facility | 40,000         |
| Sundry Transportation | 275,000        |
|                       | <b>715,000</b> |

## 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   | 24,995        |
|   | <b>27,825</b> |

|              |                     |                  |                     |
|--------------|---------------------|------------------|---------------------|
| <b>Total</b> | <b>\$ 4,933,500</b> | <b>\$ 67,207</b> | <b>\$ 4,179,118</b> |
|--------------|---------------------|------------------|---------------------|

|           |               |               |
|-----------|---------------|---------------|
|           | <b>Budget</b> | <b>Actual</b> |
| Town Hall | 47,000        | -             |
|           | <b>47,000</b> | <b>-</b>      |

|   |                |               |
|---|----------------|---------------|
|   | <b>Budget</b>  | <b>Actual</b> |
| Transportation Equipment Purchases T-2018-003 |                |               |
| Trackless                                     | 190,000        |               |
| Backhoe                                       | 200,000        |               |
| One ton plow truck                            | 100,000        |               |
| 3/4 ton 4WD                                   | 50,000         | 40,241        |
|   | <b>540,000</b> | <b>40,241</b> |

|   |               |               |
|---|---------------|---------------|
|   | <b>Budget</b> | <b>Actual</b> |
| Recreation Equipment Purchases R-2018-004 |               |               |
| Tractor replacement                       | 80,000        |               |
|   | <b>80,000</b> | <b>-</b>      |

| 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              |
|                     | <b>\$ 4,933,500</b> | <b>\$ 590,000</b> | <b>\$ 960,000</b> | <b>\$ 1,000,000</b> | <b>\$ -</b> | <b>\$ 2,383,500</b> |

2018April9OpenSessionFINAL\_073

## Town of Rothesay

Capital Projects 2018

General Fund

3 Months Ended 3/31/18

DRAFT!

|  | Original<br>BUDGET  | CURRENT<br>Y-T-D  | Remaining<br>Budget |  | Budget        | Actual              |
|--|---------------------|-------------------|---------------------|--|---------------|---------------------|
| <b>General Government</b>                                |                     |                   |                     | Town Hall  |               |                     |
| 12010560 General Gov't Equipment Purchases G-2017-006    | 47,000              | -                 | 47,000              |  | 47,000        |                     |
| 12010660 IT MS Office/Server/Laptops G-2018-006          | 90,000              | -                 | 90,000              |  | 47,000        | -                   |
| 12026160 Seniors' Project G-2018-010                     | -                   | 23,215            | 23,215              |  |               |                     |
| Total General Government                                 | 137,000             | 23,215            | 160,215             |  |               |                     |
| <b>Protective Services</b>                               |                     |                   |                     |  |               |                     |
| 12011560 Protective Serv. Equipment Purchases P-2017-005 | 81,500              | 124               | 81,624              |  |               |                     |
| Total Protective Services                                | 81,500              | 124               | 81,624              |  |               |                     |
| <b>Transportation</b>                                    |                     |                   |                     | <b>Transportation Equipment Purchases T-2018-003</b> |               |                     |
| 12021360 Transportation Equipment Purchases T-2018-003   | 540,000             | 40,241            | 499,759             |  | Budget        | Actual              |
| 12023760 Eriskay Upgrade T-2018-001                      | 503,000             | 11,762            | 491,238             | Trackless  | 190,000       |                     |
| 12025960 2018 Asphalt/Microseal T-2018-007               | 1,627,000           | 4,717             | 1,622,283           | Backhoe  | 200,000       |                     |
| 12025260 Trail Connector/Crossing T-2016-017             | 1,050,000           | -                 | 1,050,000           | One ton plow truck                                   | 100,000       |                     |
| 12023860 Engineering 2019 Streets T-2019-001             | 60,000              | -                 | 60,000              | 3/4 ton 4WD  | 50,000        | 40,241              |
| 12013560 Land Aquisitions                                | -                   | 6,000             | -6,000              |  | 540,000       | 40,241              |
| Total Transportation                                     | 3,780,000           | 62,721            | 3,717,279           |  |               |                     |
| <b>Recreation</b>  |                     |                   |                     |  | Budget        | Actual              |
| 12020860 Recreation Equipment Purchases R-2018-004       | 80,000              | -                 | 80,000              | Recreation Equipment Purchases R-2018-004            |               |                     |
| 12020760 Trail Development R-2018-007                    | 140,000             | -                 | 140,000             | Tractor replacement                                  | 80,000        |                     |
| Total Recreation   | 220,000             | -                 | 220,000             |  | 80,000        | -                   |
| <b>Total</b>   | <b>\$ 4,218,500</b> | <b>\$ 39,382</b>  | <b>\$ 4,179,118</b> |  |               |                     |
| <b>Not yet assigned:</b>                                 |                     |                   |                     |  |               |                     |
| Designated Highway                                       | 400,000             |                   |                     |  |               |                     |
| Salt Storage Facility                                    | 40,000              |                   |                     |  |               |                     |
| Sundry Transportation                                    | 275,000             |                   |                     |  |               |                     |
|  | 715,000             |                   |                     |  |               |                     |
| <b>Carryovers</b>  |                     |                   |                     |  |               |                     |
| 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        |                     | 24,995            |                     |  |               |                     |
|  |                     | 27,825            |                     |  |               |                     |
| <b>Total</b>   | <b>\$ 4,933,500</b> | <b>\$ 67,207</b>  | <b>\$ 4,179,118</b> |  |               |                     |
| <b>Funding:</b>  |                     |                   |                     |  |               |                     |
|  | <b>Total</b>        | <b>Reserves</b>   | <b>Gas Tax</b>      | <b>Grants</b>  | <b>Borrow</b> | <b>Operating</b>    |
| 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              |
|  | <b>\$ 4,933,500</b> | <b>\$ 590,000</b> | <b>\$ 960,000</b>   | <b>\$ 1,000,000</b>                                  | <b>\$ -</b>   | <b>\$ 2,383,500</b> |



# Town of Rothesay

## Utility Fund Financial Statements

February 28, 2018

### Attached Reports:

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



# Town of Rothesay

## Capital Balance Sheet

As at 28/02/2018

### ASSETS

#### Assets:

|   |            |
|---|------------|
| Capital Assets - Under Construction - Utilities | 2,650,356  |
| Capital Assets Utilities Land                   | 178,555    |
| Capital Assets Utilities Buildings              | 1,646,579  |
| Capital Assets Utilities Equipment              | 55,891     |
| Capital Assets Utilities Water System           | 26,000,316 |
| Capital Assets Utilities Sewer System           | 16,683,992 |
| Capital Assets Utilities Land Improvements      | 42,031     |
| Capital Assets Utilities Roads & Streets        | 220,011    |
| Capital Assets Utilities Vehicles               | 85,374     |
|   | <hr/>      |
|   | 47,563,105 |

|   |              |
|---|--------------|
| Accumulated Amortization Utilites Buildings         | (381,180)    |
| Accumulated Amortization Utilites Water System      | (6,122,510)  |
| Accumulated Amortization Utilites Sewer System      | (7,571,316)  |
| Accumulated Amortization Utilites Land Improvements | (42,031)     |
| Accumulated Amortization Utilites Vehicles          | (5,376)      |
| Accumulated Amortization Utilites Equipment         | (19,586)     |
| Accumulated Amortization Utilites Roads & Streets   | (7,341)      |
|   | <hr/>        |
|   | (14,149,340) |

|              |             |            |
|--------------|-------------|------------|
| TOTAL ASSETS | <hr/> <hr/> | 33,413,765 |
|--------------|-------------|------------|

### LIABILITIES

#### Current:

|   |         |
|---|---------|
| Util Capital due to/from Util Operating | 674,040 |
| Total Current Liabilities               | <hr/>   |
|   | 674,040 |

#### Long-Term:

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

### EQUITY

#### Investments:

|                            |            |
|----------------------------|------------|
| Investment in Fixed Assets | 24,209,646 |
| Total Equity               | <hr/>      |
|                            | 24,209,646 |

|                            |             |            |
|----------------------------|-------------|------------|
| TOTAL LIABILITIES & EQUITY | <hr/> <hr/> | 33,413,763 |
|----------------------------|-------------|------------|

# Town of Rothesay

Utility Reserve Balance Sheet

As at 28/02/2018

## ASSETS

### Assets:

|                            |                   |
|----------------------------|-------------------|
| Bank - Utility Reserve     | 872,189           |
| Due from Utility Operating | 93                |
| TOTAL ASSETS               | <u>\$ 872,282</u> |

## EQUITY

### Investments:

|                                      |                   |
|--------------------------------------|-------------------|
| Invest. in Utility Capital Reserve   | 551,241           |
| Invest. in Utility Operating Reserve | 101,255           |
| Invest. in Sewage Outfall Reserve    | 219,787           |
| TOTAL EQUITY                         | <u>\$ 872,283</u> |

# Town of Rothesay

## Utilities Fund Operating Balance Sheet

As at 28/02/2018

### ASSETS

|                                      |                       |
|--------------------------------------|-----------------------|
| Current assets:                      |                       |
| Accounts Receivable Net of Allowance | 524,270               |
| Accounts Receivable - Misc.          | 1,200                 |
| Total Current Assets                 | <u>525,470</u>        |
| Other Assets:                        |                       |
| Projects                             | <u>360,099</u>        |
|                                      | 360,099               |
| <br>TOTAL ASSETS                     | <br><u>\$ 885,569</u> |

### LIABILITIES

|                               |               |
|-------------------------------|---------------|
| Accrued Payables              | 47,201        |
| Due from General Fund         | 1,518,056     |
| Due from (to) Capital Fund    | (674,040)     |
| Due to (from) Utility Reserve | 93            |
| Deferred Revenue              | <u>18,685</u> |
| Total Liabilities             | 909,996       |

### EQUITY

|                                |                       |
|--------------------------------|-----------------------|
| Surplus:                       |                       |
| Opening Retained Earnings      | 11,808                |
| Profit (Loss) to Date          | <u>(36,234)</u>       |
|                                | <u>(24,426)</u>       |
| <br>TOTAL LIABILITIES & EQUITY | <br><u>\$ 885,570</u> |

Town of Rothesay  
Utilities Operating Income Statement  
2 Months Ended 28/02/2018

|                                  | CURRENT<br>MONTH | BUDGET FOR<br>MONTH | CURRENT<br>YTD | BUDGET<br>YTD | VARIANCE<br>Better(Worse) | NOTE # | ANNUAL<br>BUDGET |
|----------------------------------|------------------|---------------------|----------------|---------------|---------------------------|--------|------------------|
| RECEIPTS                         |                  |                     |                |               |                           |        |                  |
| Sale of Water                    | 6,141            | 6,250               | 6,141          | 6,250         | (109)                     |        | 1,000,000        |
| Meter and non-hookup fees        | 0                | 0                   | 0              | 0             | 0                         |        | 35,000           |
| Water Supply for Fire Prot.      | 0                | 0                   | 0              | 0             | 0                         |        | 380,000          |
| Local Improvement Levy           | 0                | 0                   | 0              | 0             | 0                         |        | 59,000           |
| Sewerage Services                | 678              | 0                   | 678            | 0             | 678                       |        | 1,610,000        |
| Connection Fees                  | 0                | 5,000               | 0              | 10,000        | (10,000)                  |        | 60,000           |
| Interest Earned                  | 5,574            | 4,167               | 11,794         | 8,333         | 3,461                     |        | 50,000           |
| Misc. Revenue                    | 0                | 406                 | 300            | 813           | (513)                     |        | 4,875            |
| Surplus - Previous Years         | 0                | 0                   | 21,125         | 21,125        | (1)                       |        | 21,125           |
| TOTAL RECEIPTS                   | 12,393           | 15,823              | 40,038         | 46,521        | (6,483)                   |        | 3,220,000        |
| WATER SUPPLY                     |                  |                     |                |               |                           |        |                  |
| Share of Overhead Expenses       | 0                | 0                   | 0              | 0             | 0                         |        | 374,000          |
| Audit/Legal/Training             | 149              | 833                 | 163            | 1,667         | 1,504                     |        | 13,000           |
| Purification & Treatment         | 20,830           | 26,333              | 29,366         | 52,667        | 23,301                    |        | 336,000          |
| Transmission & Distribution      | 3,854            | 8,000               | 11,424         | 16,000        | 4,576                     |        | 96,000           |
| Power & Pumping                  | 3,661            | 3,583               | 7,546          | 7,167         | (379)                     |        | 43,000           |
| Billing/Collections              | 98               | 417                 | 216            | 833           | 618                       |        | 5,000            |
| Water Purchased                  | 0                | 42                  | 106            | 83            | (22)                      |        | 500              |
| Misc. Expenses                   | 0                | 1,542               | 0              | 3,083         | 3,083                     |        | 18,500           |
| TOTAL WATER SUPPLY               | 28,593           | 40,750              | 48,820         | 81,500        | 32,680                    |        | 886,000          |
| SEWERAGE COLLECTION & DISPOSAL   |                  |                     |                |               |                           |        |                  |
| Share of Overhead Expenses       | 0                | 0                   | 0              | 0             | 0                         |        | 566,000          |
| Audit/Legal/Training             | 0                | 1,500               | 477            | 3,000         | 2,523                     |        | 25,000           |
| Collection System Maintenance    | 1,041            | 2,667               | 2,889          | 5,333         | 2,444                     |        | 64,000           |
| Sewer Claims                     | 0                | 1,667               | 566            | 3,333         | 2,767                     |        | 20,000           |
| Lift Stations                    | 2,435            | 3,333               | 5,045          | 6,667         | 1,622                     |        | 40,000           |
| Treatment/Disposal               | 3,134            | 4,167               | 7,993          | 8,333         | 341                       |        | 56,000           |
| Infiltration Study               | 9,722            | 0                   | 9,722          | 0             | (9,722)                   |        | 0                |
| Misc. Expenses                   | 209              | 619                 | 760            | 1,239         | 478                       |        | 7,431            |
| TOTAL SWGE COLLECTION & DISPOSAL | 16,541           | 13,953              | 27,453         | 27,905        | 453                       |        | 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                   | 45,134           | 54,703              | 76,272         | 109,405       | 33,133                    |        | 3,220,000        |
| NET INCOME (LOSS) FOR THE PERIOD | (32,741)         | (38,880)            | (36,234)       | (62,884)      | 26,650                    |        | (0)              |

# Town of Rothesay

2018April9OpenSessionFINAL\_079

Variance Report - Utility Operating  
2 Months Ended February 28, 2018

| Note #          | Account Name              | Actual YTD | Budget YTD | Variance Better(worse) | Description of Variance   |
|-----------------|---------------------------|------------|------------|------------------------|---------------------------|
| Revenue         |                           |            |            |                        |                           |
| 1               | Connection Fees           | -          | 10,000     | (10,000)               | Timing                    |
| Expenditures    |                           |            |            |                        |                           |
| Water           |                           |            |            |                        |                           |
| 2               | Purifications & Treatment | 29,366     | 52,667     | 23,301                 | Maintenance not used yet  |
| Sewer           |                           |            |            |                        |                           |
| 3               | Infiltration Study        | 9,722      | -          | (9,722)                | Balance of study expensed |
| Fiscal Services |                           |            |            |                        |                           |
|                 |                           |            |            |                        |                           |

# Town of Rothesay

Capital Projects 2017  
Utility Fund  
2 Months Ended 2/28/18

|                       |  | Original<br>BUDGET | CURRENT<br>Y-T-D | Remaining<br>Budget |                  |
|-----------------------|--|--------------------|------------------|---------------------|------------------|
| <b>WATER</b>          |  |                    |                  |                     |                  |
| 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             |                  |
|                       |  | <u>\$ 550,000</u>  | <u>\$ -</u>      | <u>\$ 550,000</u>   |                  |
| <b>SEWER</b>          |  |                    |                  |                     |                  |
| 12042330              | Wastewater Treatment Plant - S-2014-016-A  | 2,500,000          | 310,916          | 2,189,084           |                  |
| 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>310,916</u>   | <u>3,889,084</u>    |                  |
|                       | Unassigned:                                |                    |                  |                     |                  |
|                       | Hampton Rd Designated Highway              | 75,000             |                  |                     |                  |
|                       | SCADA Changeover                           | 35,000             |                  |                     |                  |
|                       | Membranes                                  | 200,000            |                  |                     |                  |
|                       | Back Up Power                              | 12,000             |                  |                     |                  |
|                       | SCBA Equipment                             | 15,000             |                  |                     |                  |
|                       |  | <u>337,000</u>     | <u>-</u>         | <u>-</u>            |                  |
| <b>Total Approved</b> |  | <u>5,087,000</u>   | <u>310,916</u>   | <u>4,439,084</u>    |                  |
| <b>Carryovers</b>     |  |                    |                  |                     |                  |
| Funded from Reserves  |  |                    |                  |                     |                  |
| 12043830              | Water Plant Aux Building W-2016-002        |                    | 49,183           |                     |                  |
|                       |  |                    | <u>49,183</u>    |                     |                  |
|                       |  | <u>5,087,000</u>   | <u>360,099</u>   | <u>4,439,084</u>    |                  |
| <b>Funding:</b>       |  |                    |                  |                     |                  |
|                       | Total                                      | Reserves           | Gas Tax          | Grants              | Borrow           |
| Water                 | 852,000                                    | 250,000            |                  |                     |                  |
| Sewer                 | 4,235,000                                  |                    | 300,000          | 2,600,000           | 1,300,000        |
|                       | <u>5,087,000</u>                           | <u>250,000</u>     | <u>300,000</u>   | <u>2,600,000</u>    | <u>1,300,000</u> |



# Town of Rothesay

Capital Projects 2017  
Utility Fund  
3 Months Ended 3/31/18

|                       |   | Original<br>BUDGET | CURRENT<br>Y-T-D | Remaining<br>Budget |
|-----------------------|---|--------------------|------------------|---------------------|
| <b>WATER</b>          |   |                    |                  |                     |
| 12043430              | Well Development - Quality W-2018-003         | 100,000            | 0                | 100,000             |
| 12044330              | Hillsvieview/Shadow Hill Watermain W-2018-002 | 450,000            | 0                | 450,000             |
|                       |   | <u>\$ 550,000</u>  | <u>\$ -</u>      | <u>\$ 550,000</u>   |
| <b>SEWER</b>          |   |                    |                  |                     |
| 12042330              | Wastewater Treatment Plant - S-2014-016-A     | 2,500,000          | 310,916          | 2,189,084           |
| 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>310,916</u>   | <u>3,889,084</u>    |
| Unassigned:           |   |                    |                  |                     |
|                       | Hampton Rd Designated Highway                 | 75,000             |                  |                     |
|                       | SCADA Changeover                              | 35,000             |                  |                     |
|                       | Membranes                                     | 200,000            |                  |                     |
|                       | Back Up Power                                 | 12,000             |                  |                     |
|                       | SCBA Equipment                                | 15,000             |                  |                     |
|                       |   | <u>337,000</u>     | <u>-</u>         | <u>-</u>            |
| <b>Total Approved</b> |   |                    |                  |                     |
|                       |   | <u>5,087,000</u>   | <u>310,916</u>   | <u>4,439,084</u>    |
| <b>Carryovers</b>     |   |                    |                  |                     |
| Funded from Reserves  |   |                    |                  |                     |
| 12043830              | Water Plant Aux Building W-2016-002           |                    | 105,316          |                     |
|                       |   |                    | <u>105,316</u>   |                     |
|                       |   | <u>5,087,000</u>   | <u>416,232</u>   | <u>4,439,084</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> |

**DRAFT**

# TOWN OF ROTHESAY

## FINANCE COMMITTEE

March 29, 2018

In attendance:

Deputy Mayor Matt Alexander

Mayor Nancy Grant

Councillor Don Shea

Town Manager John Jarvie

Treasurer Doug MacDonald

Guests: Peter Logan, CPA and Dan Drew, CPA (Teed Saunders Doyle)

The meeting was called to order at 8:40a.m. The agenda was accepted as presented (NG/DS).

Moved to elect Deputy Mayor Alexander as committee Chair (DS/NG) CARRIED

Moved to approved the minutes of February 22, 2018 as circulated (NG/DS) CARRIED

### **Draft 2017 Audited Financial Statements**

Treasurer MacDonald explained the process, these are Rothesay financial statements and Mr. Logan provides an opinion as to compliance with the accounting standards.

Mr. MacDonald also explained the different accounting principles between the audited financial statements and the regular internal monthly financial statements including the following: 1) the audited financial statements are consolidated with our share of the KRJBPC, KVFD, and the KPL; 2) capital assets are reporting as additions to assets and rather than as an operating expense; 3) amortization of the assets is reported as an expense; 4) debt repayments are not reported as an operating expense; 5) interest expense is broken down by department rather than reported as a single expense; 6) grants, both Federal and Provincial, are shown as revenue; 7) assets acquired from Developers are reported as income; and 8) accruals are reported related to pension, sick leave and retirement allowances.

The net result of these different accounting principles is the reporting of an accounting surplus for fiscal 2017 of \$4,169,420 (2016 - \$3,820,325). The funding surplus used for budget purposes and the establishment of the tax rate and utility charges for fiscal 2017 was \$1,006 for the General Fund and \$11,713 for the utility Fund.

Treasurer MacDonald added comments relating to specific items as follows: 1) Conditional Government transfers includes grants received relating to the Utility capital projects; 2) Developers contributions (reported as revenue) to capital projects was in excess of \$600,000; 3) Sewer system expenditures were in excess of the amount budgeted reflecting the Infiltration Study (75% funded by other Governments) and the repairs necessary as a result of the study; 4)

Loss on disposal of assets is primarily due to the replacement of town infrastructure (street resurfacing and vehicles); and 5) Net Debt has decreased by approximately \$800,000

Mr. Logan advised that it was a “clean” audit opinion, meaning the financial statements have been prepared in compliance with generally accepted accounting principles. Mr. Logan indicated received full cooperation of staff, and there were no audit adjustments.

There was general discussion related to the disclosure of pension liabilities, retirement allowances and sick leave including the need for an actuarial review in 2018.

Treasurer MacDonald thanked Mr. Logan, and Mr. Logan and Mr. Drew left the meeting.

It was agreed to **recommend Council** approve Rothesay’s 2017 audited financial statements. (DS/NG) CARRIED

Finally, it was agreed to **recommend Council** to appoint Teed Saunders Doyle & Co to complete the audit of Rothesay’s 2018 financial statements at a fee to be negotiated (NG/DS). CARRIED

### **February Financial Statements**

Treasurer MacDonald explained that the statements for February show little activity and variances, and there were no surprises. Treasurer MacDonald commented on the one significant variance in the cost of sand and salt. Winter conditions in 2018 required higher purchases of sand and salt than expected. The statements for both funds were accepted as presented. (NG/DS) CARRIED

### **Donations**

Moved to approve the request for the purchase of three tickets to ProKids fundraising dinner was accepted.(DS/NG) CARRIED

### **Compliance Report**

Received for information.

### **Next Meeting**

The next meeting is set for Thursday, April 19, 8:30.

The meeting adjourned at 10:05.

---

Deputy Mayor Alexander, Chairman

---

Doug MacDonald, Treasurer



# ROTHESAY

## Public Works and Infrastructure Committee Meeting

Wednesday, March 21, 2018  
Rothesay Town Hall – Sayre Room  
8:30 a.m.



**DRAFT**

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

TOWN MANAGER JOHN JARVIE  
RECORDING SECRETARY LIZ POMEROY

**GUEST:** DR. MARK MacSWEEN (*arrived at 8:40 a.m. and left at 9:00 a.m.*)

**ABSENT:** DIRECTOR OF OPERATIONS BRETT MCLEAN

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

### 1. APPROVAL OF AGENDA:

**MOVED** by Counc. Wells and seconded by I. Hachey the agenda be approved as circulated.

**CARRIED.**

### 2. ADOPTION OF MINUTES:

2.1 Regular meeting of February 21, 2018.

**MOVED** by Counc. Wells and seconded by S. Smith the minutes of March 21, 2018 be adopted as circulated.

**CARRIED.**

### 3. DELEGATIONS:

N/A

### 4. REPORTS & PRESENTATIONS:

N/A

### 5. UNFINISHED BUSINESS

#### 5.1 Capital Projects Summary

P. Graham questioned why the Water Plant Aux Building is over budget. Town Manager Jarvie advised the project requires additional work that was not anticipated during the design phase.

**MOVED** by Counc. Wells and seconded by P. Graham the Capital Projects Summary dated 8 March 2018 be received/filed.

**CARRIED.**

### 5.2 Solid Waste Tonnage Report

There was general discussion with respect to collection during inclement weather. Town Manager Jarvie advised FERO has implemented some changes to ensure routes are more efficient and safer for employees. He further noted Town staff have requested FERO notify the Town prior to any changes to ensure residents are informed and can adequately prepare. He added it is advantageous for residents to check social media and other notification services for any changes.

**MOVED** by Counc. Wells and seconded by S. Peterson the Solid Waste Tonnage Report dated March 1, 2018 be received/filed.

**CARRIED.**

### 5.3 Update on Brock Court/Goldie Court drainage

- 7 March 2018 Report prepared by DO McLean
- March 2018 Dillon Consulting Flood Risk Assessment of Maiden Lane and surrounding areas

Chairperson Alexander noted the report was reviewed by Council and referred to the Public Works and Infrastructure Committee and the Planning Advisory Committee for discussion. He noted the report identified infrastructure that requires upgrades due to the increasing intensity of weather patterns. He added the report indicated the proposed developments for 20 Goldie Court and 3188 Rothesay Road are not expected to negatively impact neighboring properties if proper stormwater management methods are implemented during construction. Town Manager Jarvie advised the study identified a partial obstruction in a pipe on Rothesay Road. He noted the pipe will be flushed in the next few weeks. He added other recommendations in the report require further exploration to discuss feasibility and to ensure actions do not create additional issues on other properties. He further noted there is an option to direct storm water from the area to the storm sewer system on Church Avenue; however storm sewer upgrades on Church Avenue are required and will not be discussed until 2019 budget deliberations.

Counc. Wells questioned if the residents of Maiden Lane, Brock Court, and Goldie Court will be contacted to discuss solutions that may require modifications to private properties. Town Manager Jarvie cautioned against any action before all options have been investigated. He noted he anticipates the investigation will result in a list of recommendations to be completed in sequential order. Counc. Wells questioned if the list could be shared with the public to inform residents that the Town is working towards a solution. In response to an inquiry, Town Manager Jarvie advised it is expected the recommendations will be discussed during 2019 budget deliberations. He added implementing some recommendations may require easements granted from the property owners of 20 Goldie Court and 3188 Rothesay Road. He noted these easements are proposed in the applications submitted to the Planning Advisory Committee however they are subject to the approval of PAC and Council.

Dr. MacSween arrived at the meeting 8:40 a.m.

Town Manager Jarvie updated Dr. MacSween on the discussion prior to his arrival. There was a lengthy discussion with respect to: possible solutions, the increasing intensity of weather over the years, the asset management program soon to be implemented by the Town, and the condition of the area in the past. Dr. MacSween indicated he and another property owner are interested in engaging an engineering firm to discuss possible solutions to help direct the water from their properties into Town

infrastructure. There was general discussion with respect to the recommendation included in the Dillon report to lower the catch basin near Dr. MacSween's property. Town Manager Jarvie suggested Dr. MacSween postpone any action until further investigation is completed by the Town. He added this will determine if the location of the catch basin is adequate or if any changes should be made. He stressed the importance of ensuring downstream properties are not negatively impacted as a result of correcting the existing issues. Dr. MacSween questioned the timeline on the investigation. Town Manager Jarvie estimated the investigation of the catch basin is likely to occur in the spring when the ground has thawed.

Chairperson Alexander suggested residents in the area clear their storm sewer infrastructure of leaves and organic matter to ensure proper flow is maintained.

Dr. MacSween requested clarification with respect to the issue of the submerged NB Power box. Town Manager Jarvie advised NB Power was contacted and informed of the issue.

Chairperson Alexander noted the Dillon report has identified areas of concern and provided recommendations for solutions. He thanked Dr. MacSween for submitting his concerns. Dr. MacSween thanked the Committee and noted he looks forward to hearing from the Town with respect to the progress on the matter.

Dr. MacSween left the meeting at 9:00 a.m.

There was general discussion with respect to previous Town work on Maiden Lane. Town Manager Jarvie advised the previous project on Maiden Lane did not increase the capacity of the storm sewer infrastructure. There was general discussion with respect to the cause of the issues. I. Hachey questioned if the report recommended replacement of the pipe on Maiden Lane. Town Manager Jarvie advised there is a recommendation to twin the pipe on Maiden Lane to avoid disturbing existing infrastructure that has significant lifespan remaining. S. Peterson inquired if Dr. MacSween's proposal to engage an engineering firm will impact the Town's investigation of the catch basin. Town Manager Jarvie advised it would not, however it would be advantageous for Dr. MacSween to delay any action until completion of the Town's investigation.

#### 5.4 Update on Bradley Lake Road guardrails

➤ 9 March 2018 Email from Michael Hugenholtz to DO McLean RE: Bradley Lake Road

Chairperson Alexander noted the green areas on the map display where the guardrails will be located. Town Manager Jarvie advised there has been discussion in the past to connect Bradley Lake Road and French Village Road however due to the significant cost and size of the project it is unlikely the project will be considered in the near future. In response to an inquiry, Town Manager Jarvie advised the guardrails will be installed in areas that exceed a 3:1 slope. He added this will ensure municipal standards are met. There was general discussion with respect to the area.

## 6. CORRESPONDENCE FOR ACTION:

N/A



**7. NEW BUSINESS:****7.1 Local Improvement By-laws for Capital Projects**

- 8 March 2018 Memorandum from Town Manager Jarvie
- 6 March 2018 Memorandum from Town Clerk Banks

Chairperson Alexander noted a local improvement levy exists for residents in the Kennebecasis Park area for storm sewer upgrades. Town Manager Jarvie elaborated providing a brief history of the project. Counc. Wells questioned how the distinction is made whether a project is funded solely by the Town or through a local improvement levy. Town Manager Jarvie clarified noting this mechanism can be used as a method of cost sharing projects that benefit one area of the Town as opposed to the Town as a whole. He added it may be advantageous to discuss the possibility of using this method to help fund projects in the future. He further noted new legislation has reduced barriers to implementing Local Improvement By-laws. In response to an inquiry, Town Manager Jarvie advised the local improvement levy in Kennebecasis Park has a 30 year payment period. He added residents have the option of paying their portion in one installment or over a designated period of time. Town Manager Jarvie noted a local improvement levy may be discussed for the Hillview Crescent and Shadow Hill Court project since the area was originally designed as a private system. He noted it is expected the project will be discussed further in the upcoming months.

**7.2 Municipal Asset Management Program**

- 16 March 2018 Report prepared by DO McLean

Town Manager Jarvie gave a brief summary of the report. He noted the Town has undertaken initial steps towards asset management including the completion of an inflow and infiltration study that identified necessary improvements for existing Town infrastructure. He added this program will provide a proper inventory of the Town's assets and help create a proactive replacement plan.

**7.3 Blackline "Man Down" Safety Devices**

- 7 March 2018 Report prepared by DO McLean

**RECEIVED FOR INFORMATION.****8. CORRESPONDENCE FOR INFORMATION:**

N/A

**9. DATE OF NEXT MEETING:**

It was noted the next meeting is scheduled for April 18, 2018.

**CARRIED.**

**10. ADJOURNMENT**

**MOVED** by Counc. Wells and seconded by I. Hachey the meeting be adjourned.

**CARRIED.**

The meeting ended at 9:40 a.m.

---

CHAIRPERSON

---

RECORDING SECRETARY



# ROTHESAY



## AGE FRIENDLY ADVISORY COMMITTEE MEETING

**DRAFT**

Wednesday, March 21, 2018  
10:00 a.m.

|                 |                 |                     |
|-----------------|-----------------|---------------------|
| <b>Present:</b> | John Gahagan    | Cindy Levesque      |
|                 | Judith Grannan  | Michael Boyle       |
|                 | Julie Atkinson  | Diane O'Connor      |
|                 | Shirley Malcolm | Eugene Belliveau    |
|                 | Shawn Jennings  | Scott Cochrane      |
|                 | Counc. Wells    | Town Manager Jarvie |
|                 | Counc. Shea     | Mayor Grant         |
| <b>Absent:</b>  | Eric Phinney    | Heather Stilwell    |
|                 | Jeff Kitchen    | Jocelyn Daye        |
|                 | Sarah Thompson  | Jenny Robinson      |
|                 | Cara Coes       | Jean Mowatt         |

Chairperson Wells called the Meeting to order at 10 a.m.

### 1. APPROVAL OF AGENDA:

**MOVED** by J. Gahagan and seconded by S. Cochrane to approve the Agenda as circulated.

**CARRIED.**

### 2. APPROVAL OF MINUTES:

**MOVED** by J. Atkinson and seconded by Counc. Shea to approve the Minutes of February 21, 2018 as circulated.

**CARRIED.**

### 3. DELEGATIONS:

N/A

**DRAFT****4. REPORTS & PRESENTATIONS:****4.1 Town Council – Counc. Wells:**

Counc. Wells reported the following that the recommendations the Age Friendly Committee sent to Council were passed at their meeting last week.

**4.2 Seniors Resource Centre – Counc. Wells:**

Counc. Wells reported the application for funding is pending. Plans for the Seniors Resource Centre are in progress and construction may begin in late spring/summer with plans to be open by mid-November. There was a discussion on the need for a Seniors Resource Centre Committee. Julie Atkinson and Jean Porter has agreed to sit on this committee. Counc. Wells asked that all present spread the word that volunteers are welcome to sit on this committee. There was a brief discussion on the mandate of the Committee, a name, and what the committee will offer.

**4.3 Seniors Forum – Diane O'Connor:**

Diane O'Connor handed out the poster that will be distributed announcing the Seniors Forums in the area. There was a discussion on the content that would be discussed in the Forums and how it will be presented as well as how it will be advertised.

**4.4 Information Sub-Committee – Mike Boyle**

M. Boyle reported that their sub-committee recently had a meeting to discuss their mandate, terms of reference and a draft of the electronic board submission form. A brief discussion was had with respect to who/how people submit their advertisements for the electronic board.

**4.5 Housing Sub-Committee – Jeff Kitchen**

In Jeff Kitchen's absence, Counc. Wells reported that she, Jeff Kitchen and Brian White met the day before to discuss how to tie in this sub-committee to the Municipal Plan. Several more Advisory Committee members volunteered to be on the housing sub-committee. Counc. Wells urged all in attendance to spread the word that they are looking for people to sit on this sub-committee.

**4.6 Outreach Program – Eugene Belliveau/Mike Boyle**

E. Belliveau and M. Boyle met last week and determined the focus of this program should be education first followed by prevention. A lengthy discussion was had about the the police force and fire department looking at the concept of partnering together to combine their programs into one. The possibility of having a fridge magnet available to residents was discussed; it would list all the relevant resource numbers.

**5. UNFINISHED BUSINESS:****N/A**

# ROTHESAY

Age Friendly Advisory Committee

Minutes

2018April9OpenSessionFINAL\_090

-3

21 March 2018

**DRAFT**

## 6. NEW BUSINESS:

### 7. CORRESPONDENCE FOR ACTION: N/A

### 8. CORRESPONDENCE FOR INFORMATION: N/A

### 9. DATE OF NEXT MEETING: April 18, 2018

## 10. ADJOURNMENT:

**MOVED** by J. Gahagan and seconded by E. Belliveau to adjourn the meeting.

**CARRIED.**

Meeting adjourned at 11.10 a.m.

\_\_\_\_\_  
Chairperson

\_\_\_\_\_  
Recording Secretary



# ROTHESAY

Utilities Committee Meeting  
2018 April 9 Open Session FINAL\_091

Wednesday, March 21, 2018  
Rothesay Town Hall – Sayre Room  
5:30 p.m.



**DRAFT**

**PRESENT:** PAUL BOUDREAU  
MARK MCALOON  
STEPHEN WAYCOTT

TOWN MANAGER JOHN JARVIE  
RECORDING SECRETARY LIZ POMEROY

**ABSENT:** DEPUTY MAYOR MATT ALEXANDER  
DIRECTOR OF OPERATIONS (DO) BRETT McLEAN  
BLAINE JUSTASON

Vice-Chairperson Boudreau called the meeting to order at 5:30 p.m.

**1. APPROVAL OF AGENDA:**

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

**CARRIED.**

**2. ADOPTION OF MINUTES:**

2.1 Regular meeting of February 21, 2018.

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

**CARRIED.**

**3. DELEGATIONS:**

N/A

**4. REPORTS & PRESENTATIONS:**

N/A

**5. UNFINISHED BUSINESS**

**5.1 Capital Projects Summary**

Town Manager Jarvie gave a brief summary of the projects listed. He reported the deadline for the Wastewater Treatment Pumping Station project has been extended in order to complete the Fairvale pumping station; the funding application for the Wastewater Treatment Plant design has been submitted however no response has been received at this time; the funds for Water Supply Development in 2017 were reallocated to the Inflow and Infiltration Study; and some challenges arose during the Water Plant Aux Building project resulting in an over budget expense. S. Waycott commented on the high cost of the sidewalk plow. Town Manager Jarvie advised the equipment is durable, used for other purposes in addition to plowing sidewalks, and was purchased through an open tender which can result in a discount depending on the total number of units sold.

There was general discussion with respect to the East Riverside-Kingshurst project and the Designated Highway Fund program.

- 5.2 Update on Wastewater Treatment Pumping Stations  
➤ 16 March 2018 Report prepared by DO McLean

**Dealt with above.**

**6. CORRESPONDENCE FOR ACTION:**  
N/A

**7. NEW BUSINESS:**

- 7.1 Local Improvement By-laws for Capital Projects  
➤ 8 March 2018 Memorandum from Town Manager Jarvie  
➤ 6 March 2018 Memorandum from Town Clerk Banks

Town Manager Jarvie advised a local improvement levy exists for residents in the Kennebecasis Park area. He elaborated providing a brief history of the project. He added a local improvement levy can be used as a method of cost sharing projects that benefit one area of the Town as opposed to the Town as a whole; it may be advantageous to discuss the possibility of using this method to help fund projects in the future such as the Hillview Crescent and Shadow Hill Court project; new legislation has reduced barriers to implementing Local Improvement By-laws; and a local improvement levy may be discussed for the Hillview Crescent and Shadow Hill Court project since the area was originally designed as a private system. He gave a brief description of the typical process noting a cost will be determined and residents will be polled to gauge an overall interest in implementing a local improvement levy for the area. He added it is expected the project will be discussed further in the upcoming months.

**MOVED** by M. McAloon and seconded by S. Waycott the memorandum from Town Manager Jarvie dated 8 March 2018 and the memorandum from Town Clerk Banks dated 6 March 2018 RE: Local Improvement By-laws for Capital Projects be received/filed.

**CARRIED.**

- 7.2 Municipal Asset Management Program  
➤ 16 March 2018 Report prepared by DO McLean

Town Manager Jarvie gave a summary of the report. He noted the Town has undertaken initial steps towards asset management including completion of an inflow and infiltration study that identified necessary improvements for existing Town infrastructure; the asset management program will provide a proper inventory of the Town's assets and will encourage a proactive replacement plan; and it will also assist with coordinating projects that involve storm sewer, sanitary sewer, sidewalks, and road replacement. He further noted the asset management program will act as a tool to ensure Town infrastructure does not become undersized due to the changing intensity of weather patterns. M. McAloon inquired about the Town's Geographical Information System. Town Manager Jarvie advised the system assists Town staff in day-to-day operations and future planning. S. Waycott inquired about the expected phases of the asset management program. Town Manager Jarvie advised it is expected each phase will focus on specific areas of assets. There was general discussion with respect to the level of detail expected.



7.3 Blackline “Man Down” Safety Devices

➤ 7 March 2018 Report prepared by DO McLean

Town Manager Jarvie gave a brief summary of the report. M. McAloon inquired if the manufacturer approached the Town with the proposal. Town Manager Jarvie advised the idea was proposed by an organization engaged by the Town to provide safety services. He added the devices will be used by employees in various departments such as Recreation, Utilities, and Works.

**8. CORRESPONDENCE FOR INFORMATION:**  
N/A

**9. DATE OF NEXT MEETING:**

It was noted the next meeting is scheduled for April 18, 2018.

**CARRIED.**

**10. ADJOURNMENT**

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

**CARRIED.**

The meeting ended at 6:30 p.m.

---

CHAIRPERSON

---

RECORDING SECRETARY



# ROTHESAY

Heritage Preservation Review Board Meeting  
2018 April 9 Open Session FINAL - 094  
Wednesday, March 21, 2018  
Rothesay Town Hall – Sayre Room  
7:00 p.m.



**DRAFT**

**PRESENT:** COUNCILLOR TIFFANY MACKAY FRENCH  
JAMES GALLAGHER  
CATHARINE MACDONALD  
GREG MURDOCK

DIRECTOR OF PLANNING/DEVELOPMENT (DPDS) BRIAN WHITE  
RECORDING SECRETARY LIZ POMEROY

**ABSENT:** JON LEHEUP  
RAHA MOSCA

Chairperson Murdock called the meeting to order at 7:30 p.m.

**1. APPROVAL OF AGENDA:**

**MOVED** by Counc. Mackay French and seconded by C. MacDonald the agenda be approved as circulated, with the following addition:

Item 7.1 20 March 2018 K. Grant Resignation Letter

**CARRIED.**

**2. ADOPTION OF MINUTES:**

2.1 Regular meeting of February 21, 2018.

**MOVED** by Counc. Mackay French and seconded by J. Gallagher the minutes of February 21, 2018 be adopted as circulated.

**CARRIED.**

**3. DELEGATIONS:**

N/A

**4. REPORTS:**

N/A

**5. NEW BUSINESS:**

N/A

**6. OLD BUSINESS:**

6.1 Heritage Permit Application - 2 Grove Avenue (PID 00257717)

Mr. Kitchen was in attendance. DPDS White reviewed the November 2017 application for the benefit of C. MacDonald as a new Board member. He displayed photographs of the original property as a gardener's cottage and renderings of Mr. Kitchen's proposal. DPDS White noted at the November 2017 meeting the Board requested the applicant return with further details regarding the design and elevation of the windows and front door.

Mr. Kitchen described the proposed changes including natural cedar wood shingles, Marvin wood exterior aluminum clad windows with coconut cream or black window trim, and a standing seam metal roof either black (matte finish) or espresso. He noted the material for the hardware on the doors

and windows as well as the gutters will be decided subject to the colour scheme of the windows and roof. He added the options may be copper or brass. Counc. Mackay French questioned if the windows will be the same size as the sample window displayed at the meeting. Mr. Kitchen noted the sample window is smaller than the actual windows indicated in the elevation renderings. He further noted asphalt shingles are not recommended for a low pitch roof such as the one on the property.

There was general discussion with respect to the colours of the materials. Mr. Kitchen noted a coconut cream colour creates more of a heritage aesthetic compared to a bright standard white. He added the roof will also have a matte finish as opposed to a glossy finish. Photographs were shown of standing seam metal roofs. J. Gallagher requested clarification with respect to the colour scheme request. Mr. Kitchen stated he is requesting the Board's approval for either the coconut cream or black window trim. He further noted he intends to keep some elements of the original building and display them inside to add to maintain a heritage style inside the building.

Mr. Kitchen requested the Board's approval to remove the central chimney. There was a lengthy discussion with respect to the doors and windows on the property. Mr. Kitchen noted: there will be a door on the addition to allow entrance to the café; the larger window on the addition will allow greater visibility and natural light into the café; the side door will permit access to the his office space; the rear door will allow access to customers from the parking lot; and the changes to the windows and door on the front elevation will also improve visibility, natural light, and create an aesthetically pleasing environment both inside and outside the building.

Chairperson Murdock commended Mr. Kitchen on proposing wooden windows as opposed to vinyl. He expressed concern the proposed changes do not coincide with the intention to maintain a similar aesthetic to the original design of the building. He questioned if the existing windows could be used in the new design. Mr. Kitchen noted using the original windows will reduce visibility and natural light within the building. In response to an inquiry, Mr. Kitchen advised using the two original windows together would create a "busy" look. Chairperson Murdock inquired about the copper gutters. Mr. Kitchen noted materials for the gutters will be determined once the colour scheme of the windows has been confirmed. There was general discussion. In response to an inquiry, DPDS White indicated the original colours of the building were white with green trim.

There was general discussion with respect to the dormer, the symmetry of the front elevation, the front door, the proportions of the windows, and the roof. Chairperson Murdock expressed concern the proposed design may be straying from Mr. Kitchen's intention to maintain the aesthetic of the original building. Counc. Mackay French suggested Mr. Kitchen's proposal maintains a heritage style while upgrading the materials of the existing building. She added the existing building does not resemble the original design or have a heritage aesthetic. C. MacDonald referenced Section 9(2)(f) the Rothesay Heritage By-law indicating the Board will consider proposals which,

*"Repair rather than replace character-defining elements. Where character defining elements, in the opinion of the Board, are too severely deteriorated to repair, and where sufficient physical evidence exists, replace with new elements that match the forms, materials and detailing of sound versions of the original character defining elements. Where there is insufficient physical evidence, applicants should make the form, material and detailing of the new character-defining elements compatible with the character of the historic place."*

There was general discussion with respect to the changes made to the original building over time and the “character-defining” elements of the building. Chairperson Murdock noted he supports Mr. Kitchen’s intention to maintain a heritage aesthetic however since photographs exist of the original building he suggested more elements of the original design be included in the proposal. Mr. Kitchen noted the intention of his design is to maintain an heritage aesthetic while creating a design that will invite customers onto the property and encourage walkability in the community.

Chairperson Murdock suggested minor changes could be made to the proposal to add elements of the original design such as the windows located at the top of the front door. Mr. Kitchen advised because of the changes made over the years there is insufficient space to install this type of door. He added consideration was given to creating a balance between honoring the heritage of the building and improving the functionality of the building. He added the building will be wheelchair accessible. In response to an inquiry, Mr. Kitchen advised the metal roof will have an ice shield for safety purposes. Counc. Mackay French cautioned that too many different colours in the design may create a distracting design. There was discussion with respect to the colour of the roof. Mr. Kitchen noted he prefers the black metal roof with a matte finish but is open to the Board’s opinion.

Mr. Kitchen noted he intends to install a plaque to the right of the door displaying the history of the property. This will provide an opportunity for community members to learn the heritage of the property and encourage a walking tour in the area. In response to an inquiry, DPDS White advised commercial signage for the property has not been discussed at this time. J. Gallagher requested clarification with respect to the request of the Board. Mr. Kitchen noted he is seeking the Board’s approval for the removal of the central chimney, and the installation of natural cedar shingles, a standing seam metal roof either black or espresso, Marvin windows with either black or coconut cream trim (including the elevations), and new storm gutters.

Chairperson Murdock expressed concern suggesting there is insufficient information available to make an informed decision with respect to the request for the installation of a metal roof. He added this is a major component of the design and was not included in the proposal. DPDS White advised it is not uncommon for applicants to return to the Board to discuss other elements of the project. In response to an inquiry, Mr. Kitchen noted he prefers to begin the project with the replacement of the roof. He added he intends to start the project as soon as possible.

C. MacDonald commented that the project was discussed by the Planning Advisory Committee (PAC) and approval was granted subject to the Heritage Preservation Review Board’s approval of the proposed renovations and commercial signage. She questioned if the applicant intends to return to the Board with a proposal for commercial signage. DPDS White advised if the applicant intends to install commercial signage the applicant must submit another application for the Board’s approval.

J. Gallagher commented that the proposed renovations will be an improvement to the existing building and will ensure a heritage aesthetic is maintained on the property. There was general discussion with respect to the comparison between a metal roof and asphalt shingles, and whether there is sufficient information to make a decision.

**MOVED** by Counc. Mackay French and seconded by J. Gallagher the Heritage Preservation Review Board hereby issues a Heritage Permit (Certificate of Appropriateness) for rehabilitation, restoration of significant architectural details, and removal of inappropriate materials at 2 Grove Avenue subject to the following:

- a. The applicant may remove the central chimney and construct a second story dormer to enhance the interior functionality of the second story;
- b. The applicant shall remove all vinyl siding and clad the building in unpainted natural colour cedar wood shingles and coconut white or black coloured window trim;
- c. The applicant shall install Marvin wood exterior aluminum clad windows as per the dimensions and locations shown on the submitted elevations;
- d. The applicant shall replace existing storm gutters with new gutters; and
- e. The applicant shall maintain, repair and restore the brass plaque labeled “R.P. Starr” and incorporate the plaque for display into the project.

**ON THE QUESTION:**

C. MacDonald commented that the motion does not include a decision with respect to signage. She questioned if this will impact the conditional approval granted by PAC. DPDS White noted the applicant has not confirmed if commercial signage will be installed. In response to an inquiry, he noted approval of the roof is not included in the motion.

**NAY vote recorded from G. Murdock.**

**CARRIED.**

There was further discussion with respect to the metal roof. Concern was expressed further details are required before an informed decision can be made. Mr. Kitchen noted he can return with more information however he would prefer to order the materials as soon as possible. Discussion continued with the following considerations: materials used on roofs of neighbouring properties in the area, the historic use of similar materials, and the value and efficiency of the option. Photographs of standing seam metal roofs were displayed.

**MOVED** by J. Gallagher and seconded by Counc. Mackay French the Heritage Preservation Review Board hereby issues a Heritage Permit (Certificate of Appropriateness) for a Vicwest Ebony matte (black colour) prestige standing seam metal roof at 2 Grove Avenue (PID 00257717)

**NAY vote recorded from G. Murdock (abstention).**

**CARRIED.**

Mr. Kitchen thanked the Board and left the meeting at 8:35 p.m.

**7. CORRESPONDENCE FOR INFORMATION:**

**7.1 K. Grant Resignation**

20 March 2018 Letter from K. Grant RE: Resignation from the Board

Chairperson Murdock noted K. Grant has resigned from the Heritage Preservation Review Board due to a scheduling conflict.

**MOVED** by Counc. Mackay French and seconded by J. Gallagher the letter from K. Grant RE: Resignation from the Heritage Preservation Review Board dated 20 March 2018 be received/filed.

**CARRIED.**

**8. DATE OF NEXT MEETING:**

It was noted the next meeting is tentatively scheduled for April 18, 2018.

**CARRIED.**

**Meeting Addendum:**

There was a lengthy discussion with respect to the Board's purpose. Concern was expressed that applicants have made requests during meetings that were not included in the submitted applications. It was noted Board members have indicated an interest in ensuring the process of obtaining a Heritage Permit is simple in order to further encourage additional heritage projects. However, without sufficient information it is difficult for the Board to make informed decisions. There was general discussion with respect to restoration vs. renovation and resources available to applicants.

G. Murdock gave a brief history on the formation of the Board. He noted he and Jim Bezanson, a conservation architect, were asked to identify potential Heritage zones in Rothesay. A list was created of individual Heritage properties dispersed throughout Rothesay; however the Board did not agree with the recommendations. Instead, the Heritage zone was determined as a single area surrounding the Rothesay Common. He expressed concern some properties in the existing Heritage zone do not have the historical or architectural significance to warrant Heritage status. It was noted the gardener's cottage (2 Grove Avenue) is protected under the Heritage By-law however the larger estate property (now 26 Hampton Road) is not. J. Gallagher questioned if it is in the Board's mandate to suggest a change to the Heritage zone parameters. DPDS White noted it is expected the Heritage By-law will be reviewed in the future. Counc. Mackay French commended residents for undertaking the initiative to restore, renovate, and maintain Heritage properties. Chairperson Murdock agreed noting his appreciation for the Heritage zone.

**9. ADJOURNMENT**

**MOVED** by J. Gallagher and seconded by Counc. Mackay French the meeting be adjourned.

**CARRIED.**

The meeting ended at 9:00 p.m.

---

CHAIRPERSON

---

RECORDING SECRETARY





**ROTHESAY**  
PLANNING ADVISORY COMMITTEE MEETING  
Rothesay Town Hall  
**Tuesday, April 3, 2018**  
**5:30 p.m.**



**PRESENT:** COLIN BOYNE, CHAIRPERSON  
COUNCILLOR PETER LEWIS  
COUNCILLOR DON SHEA  
JOHN BUCHANAN  
ELIZABETH GILLIS  
ANDREW MCMACKIN

TOWN MANAGER JOHN JARVIE  
TOWN CLERK MARY JANE BANKS  
DIRECTOR OF PLANNING/DEVELOPMENT (DPDS) BRIAN WHITE  
TOWN PLANNER SCORY STIRLING  
RECORDING SECRETARY LIZ POMEROY

**ABSENT:** HILARY BROCK  
CRAIG PINHEY, VICECHAIRPERSON

Chairperson Boyne called the meeting to order at 5:30 p.m.

**1. APPROVAL OF THE AGENDA**

**MOVED** by Counc. Shea and seconded by Counc. Lewis to approve the agenda as circulated.

**CARRIED.**

**2. ADOPTION OF MINUTES**

2.1 Regular Meeting of March 5, 2018

**MOVED** by Counc. Shea and seconded by E. Gillis the Minutes of 5 March 2018 be adopted as circulated.

**CARRIED.**

**3. NEW BUSINESS**

N/A

**4. OLD BUSINESS**

4.1 **20 Goldie Court**

OWNER:

PID:

PROPOSAL:

**Dr. Akin Ojuawo**

Dr. Akin Ojuawo

30018964

1 Lot Subdivision & Cash in Lieu of Land for Public  
Purposes

**MOVED** by Counc. Lewis and seconded by Counc. Shea the Planning Advisory Committee remove the 1 Lot Subdivision application for 20 Goldie Court (PID 30018964) from the table.

**CARRIED.**

Mr. Gerry Roberts of Kierstead Quigley and Roberts Ltd. was in attendance on behalf of the applicant. DPDS White noted there are three important questions the Committee must reflect on

**ROTHESAY**

Planning Advisory Committee  
Minutes

-2-

3 April 2018

when considering variance requests: is it reasonable, is it desirable for the parcel of land, and does the proposal maintain the intent of the Municipal Plan. He added a 100% variance could be reasonable or in other cases a 5% variance could be determined as unreasonable, it depends on the specific proposal.

DPDS White gave a brief overview of the application. He highlighted the following: the application was tabled at the February PAC meeting pending completion of the Dillon Consulting report; the report is complete and was included in the Committee agenda package; the application is for a 30% variance in public road frontage; the requirement is 45 meters however the proposal suggests 28 meters of public road frontage on Brock Court; and the Dillon Report suggests the proposal will not negatively impact neighbouring properties if a stormwater management plan is constructed to achieve a net-zero discharge.

DPDS White clarified if the proposal is approved, as recommended, the applicant must submit a stormwater management plan completed by a professional civil engineer licensed to practice in New Brunswick, the plan will be reviewed by the Town Engineer for approval, and further a letter must be submitted, by the engineer that completed the design, confirming the stormwater management system was constructed as designed. He added this process is typically followed for applications regarding commercial properties, not residential.

Counc. Shea indicated he is pleased with the results of the Dillon report and the suggested process to ensure a proper stormwater management system is implemented. He inquired if members of the public will have an opportunity to further address the proposal and the Dillon report.

Chairperson Boyne invited comments from the public.

Hamish Murdoch, 8 Goldie Court, thanked the Committee, Council, and Town staff for taking action by authorizing the Dillon report and addressing the concerns of residents. He suggested all future development in the area be required to implement a net-zero stormwater management system to ensure the situation is not worsened. He noted the Dillon report confirms two deficiencies, an undersized stormwater pipe on Maiden Lane and a 50% blockage in a pipe on Rothesay Road, that contribute to existing drainage concerns in the area. He suggested the designs for 20 Goldie Court and 3188 Rothesay Road be subject to a more thorough review including a reexamination of the Dillon report before construction, and inspection by qualified Town staff. He encouraged further consultation between residents and Town staff.

Dr. Mark MacSween, 4 Brock Court, requested clarification of the variance request. DPDS White advised the request is for a 30% variance for public road frontage on Lot 17-01. He added the requirement is 45 meters however 28 meters is proposed in the application. Dr. MacSween inquired about the location of the driveways. He expressed concern there is insufficient space for two additional driveways and additional traffic on Brock Court. DPDS White advised the location of the driveways will be confirmed when the applicant applies for a building permit. He further noted property owners are permitted two driveways on each parcel of land. There was general discussion. DPDS White clarified two driveways are permitted on the property regardless of the

**ROTHESAY**

Planning Advisory Committee  
Minutes

-3-

3 April 2018

variance request.

Mr. Roberts noted Angus Mackenzie of exp was unable to attend the meeting. He added Mr. Mackenzie's report, previously submitted to the Committee, confirms a net-zero stormwater management system can be constructed on the property. He further noted the Dillon report concludes that the proposal is not expected to negatively impact surrounding properties if a net-zero discharge is maintained on the property. He added the effectiveness of the stormwater management system will be monitored during construction. In addition, he is of the opinion due to the size of each proposed lot the frontage variance and addition of two driveways on Brock Court is reasonable.

Counc. Lewis questioned if an occupancy permit will be withheld from the applicant until the stormwater management system has been constructed as designed. DPDS White confirmed this was correct. Mr. Roberts requested clarification. He questioned if a net-zero stormwater discharge ensures the volume of post development runoff does not exceed pre-development volumes. DPDS White noted this was correct. He added the applicant has already submitted a stormwater drainage plan completed by exp.

Counc. Shea commented that there are issues to be addressed by Council however it is the Committee's responsibility to determine if the proposal is reasonable. DPDS White added the proposals for 20 Goldie Court and 3188 Rothesay Road both include municipal services easements that could facilitate stormwater infrastructure if Council authorizes a capital project to improve stormwater drainage in the area. However, the easements should not factor into the Committee's decision. Instead, it is important the Committee focuses on determining if the variances are reasonable.

Guy Guitard, 12 Goldie Court, suggested existing issues should be resolved before additional development is approved. He noted his appreciation that appropriate measures will be taken before and after construction to ensure adequate stormwater management systems are constructed. However, he expressed concern there may not be any recourse available if the stormwater management system is inadequate and further contributes to the existing drainage concerns. DPDS White advised as a precaution it is common for professional engineers to have error and omission liability and insurance.

Mr. Roberts commended the Town for authorizing the Dillon report and addressing the concerns of residents.

Pat Holden, 16 Goldie Court, described damage to his property created by the existing drainage conditions including a severe crack in his driveway and a garage door that does not close. He inquired if the proposed stormwater management plan for the property will reduce, eliminate, or redirect the runoff. DPDS White indicated it is likely the impact on neighbouring properties will be taken into consideration during the design of the stormwater management system. Mr. Holden expressed concern that there will be insufficient space for snow removal if the new lot is created.

**ROTHESAY**

Planning Advisory Committee  
Minutes

-4-

3 April 2018

Counc. Shea questioned if the report prepared by DO McLean with respect to the Dillon report was available to the public. DPDS White advised DO McLean's report was included in the March Council agenda package available on the Town website. Counc. Shea noted, for the benefit of attendees that had not reviewed DO McLean's report, that staff do not expect the proposed developments of 20 Goldie Court and 3188 Rothesay Road to negatively impact neighbouring properties if proper stormwater management systems are constructed.

**MOVED** by Counc. Shea and seconded by A. McMackin the Planning Advisory Committee grant a variance for Lot 17-01 being a lot with 28 meters of public road frontage from the subdivision of 20 Goldie Court (PID 30018964) as indicated on the Tentative Plan (Dwg. No T-0670) on the condition that new residential development be designed to achieve net-zero storm water discharge through on-site management.

**CARRIED.**

**MOVED** by Counc. Lewis and seconded by A. McMackin the Planning Advisory Committee recommends Council accept \$3,331.80 as cash in lieu of land for public purposes for the proposed vacant Lot 17-01 to be subdivided from 20 Goldie Court (PID 30018964).

**CARRIED.**

**MOVED** by Counc. Shea and seconded by A. McMackin the Planning Advisory Committee recommends Council assent to the Municipal Services Easement as indicated on the Tentative Plan (Dwg. No T-0670) 20 Goldie Court (PID 30018964) to be registered in accordance with Section 56 (4.01) of the Community Planning Act.

**CARRIED.**

|     |                           |  |
|-----|---------------------------|--|
| 4.2 | <b>3188 Rothesay Road</b> | <b>Mel &amp; Judith Clark</b>                                |
|     | OWNER:                    | Mel & Judith Clark   |
|     | PID:                      | 30218655 & 30183644  |
|     | PROPOSAL:                 | 1 Lot Subdivision & Cash in Lieu of Land for Public Purposes |

**MOVED** by Counc. Lewis and seconded by Counc. Shea the Planning Advisory Committee remove the 1 Lot Subdivision application for 3188 Rothesay Road (PID 30218655 & 30183644) from the table.

**CARRIED.**

The applicant Mr. Mel Clark was in attendance. DPDS White gave a brief summary of the application. He highlighted that the proposal includes a request for a 66% variance for public road frontage; 15 meters instead of the required 45 meters. He added the proposal includes municipal services, private, and conservation easements. These easements will ensure privacy is maintained as well as enable future opportunities to assist with stormwater drainage in the area. He further noted the property is downhill of neighbouring properties thus a stormwater management system could assist overall drainage in the area.



**ROTHESAY**

Planning Advisory Committee  
Minutes

-5-

3 April 2018

Mr. Clark gave a brief history of the property noting the property was comprised of two separate lots that were later consolidated into a single lot. He added the various easements are intended to address resident privacy and drainage concerns.

Mr. Holden requested clarification with respect to the anticipated flow of runoff from the proposed easements. Mr. Rick Turner of Hughes Surveys & Consultants Inc. noted the proposed easements will provide an additional option to direct significant drainage in the area. He noted this option was not addressed in the Dillon report. He further noted the easements will enable the runoff to flow through the property and into Town stormwater infrastructure. He added the conservation easement will ensure a natural 30 foot buffer is maintained.

Counc. Lewis commended the applicant for addressing various resident concerns. He noted typically property owners are permitted to remove vegetation up to their property line.

Mr. Holden questioned what direction the runoff will exit the property. Counc. Lewis noted if the installation of infrastructure is authorized for the easements, it is expected the flow of runoff will be determined during the design phase.

Mr. Murdoch inquired about legal rights for the private easement. Mr. Turner noted under the Land Titles system the easements will be issued as either a burden or a benefit to properties in the area. He added the easement will be registered as a burden to lot 17-01 of 3188 Rothesay Road and a benefit for other properties.

**MOVED** by Counc. Lewis and seconded by Counc. Shea the Planning Advisory Committee grant a variance for Lot 17-02 being a lot with 15 meters of public road frontage from the subdivision of 3188 Rothesay Road (PID 30218655 & 30183644) as indicated on the Tentative Plan (Dwg. No S16278C) on the condition that new residential development be designed to achieve net-zero storm water discharge.

**CARRIED.**

**MOVED** by Counc. Lewis and seconded by E. Gillis the Planning Advisory Committee recommends Council accept \$7,228.44 as cash in lieu of land for public purposes for the proposed vacant Lot 17-02 including a drainage easement to be subdivided from 3188 Rothesay Road (PID 30218655 & 30183644).

**CARRIED.**

**MOVED** by Counc. Lewis and seconded by E. Gillis the Planning Advisory Committee recommends Council assent to the Municipal Services Easement as indicated on the Tentative Plan (Dwg. No S16278C) from the subdivision of 3188 Rothesay Road (PID 30218655 & 30183644) to be registered in accordance with Section 88 (7) of the Community Planning Act.

**CARRIED.**

**ROTHESAY**

Planning Advisory Committee  
Minutes

-6-

3 April 2018

---

**TABLED ITEMS (Tabled February 5, 2018) – no action at this time**

4.3 Subdivision Approval - 7 Lots off Appleby Drive (PID 30175467)

---

**5. CORRESPONDENCE FOR INFORMATION****5.1 Drainage Report for Maiden Lane and Surrounding Area**

- 7 March 2018 Report prepared by DO McLean
- March 2018 Dillon Consulting Flood Risk Assessment of Maiden Lane and surrounding areas

**MOVED** by Counc. Shea and seconded by J. Buchanan the report prepared by DO McLean RE: Drainage Report for Maiden Lane and Surrounding Area dated 7 March 2018 be received/filed.

**CARRIED.**

**MOVED** by E. Gillis and seconded by A. McMackin the Dillon Consulting Flood Risk Assessment of Maiden Lane and surrounding areas dated March 2018 be received/filed.

**CARRIED.**

**6. DATE OF NEXT MEETING(S)**

The next meeting will be held on **Monday, May 7, 2018.**

**7. ADJOURNMENT**

**MOVED** by Counc. Shea and seconded by J. Buchanan the meeting be adjourned.

**CARRIED.**

The meeting adjourned at 6:25 p.m.

---

CHAIRPERSON

---

RECORDING SECRETARY



2018 April 30 Open Session FINAL\_105  
**ROTHESAY**  
**MEMORANDUM**



---

TO : Mayor and Council  
FROM : Recording Secretary, Planning Advisory Committee  
DATE : April 4, 2018  
RE : Motions Passed at April 3, 2018 Meeting

---

Please be advised the Planning Advisory Committee passed the following motions at its regular meeting on Tuesday, April 3, 2018:

**MOVED** ... and seconded ... the Planning Advisory Committee recommends Council accept \$3,331.80 as cash in lieu of land for public purposes for the proposed vacant Lot 17-01 to be subdivided from 20 Goldie Court (PID 30018964).

**CARRIED.**

**MOVED** ... and seconded ... the Planning Advisory Committee recommends Council assent to the Municipal Services Easement as indicated on the Tentative Plan (Dwg. No T-0670) 20 Goldie Court (PID 30018964) to be registered in accordance with Section 88 (7) of the Community Planning Act.

**CARRIED.**

**MOVED** ... and seconded ... the Planning Advisory Committee recommends Council accept \$7,228.44 as cash in lieu of land for public purposes for the proposed vacant Lot 17-02 including a drainage easement to be subdivided from 3188 Rothesay Road (PID 30218655 & 30183644).

**CARRIED.**

**MOVED** ... and seconded ... the Planning Advisory Committee recommends Council assent to the Municipal Services Easement as indicated on the Tentative Plan (Dwg. No S16278C) from the subdivision of 3188 Rothesay Road (PID 30218655 & 30183644) to be registered in accordance with Section 88 (7) of the Community Planning Act.

**CARRIED.**

Respectfully submitted,

Liz Pomeroy



**To:** Chair and Members of Rothesay Planning Advisory Committee

**From:** Brian L. White, MCIP, RPP  
Director of Planning and Development Services

**Date:** Wednesday, March 28, 2018

**Subject:** Supplementary Report - 1 Lot Subdivision – 20 Goldie Court (PID 30018964)

|                                  |  |                         |   |
|----------------------------------|--|-------------------------|---|
| <b>Applicant:</b>                | Dr. Akin Ojuawo  | <b>Property Owner:</b>  | Dr. Akin Ojuawo                                     |
| <b>Mailing Address:</b>          | 3218 ROTHESAY RD<br>Rothesay, NB<br>E2E 5V7                  | <b>Mailing Address:</b> | 3218 ROTHESAY RD<br>Rothesay, NB<br>E2E 5V7         |
| <b>Property Location:</b>        | 20 GOLDIE COURT  | <b>PID:</b>             | 30018964  |
| <b>Plan Designation:</b>         | Low Density  | <b>Zone:</b>            | Single Family Residential - Large<br>Serviced [R1A] |
| <b>Application For:</b>          | 1 Lot Subdivision & Cash in Lieu of Land for Public Purposes |                         |   |
| <b>Input from Other Sources:</b> | Director of Operations                                       |                         |   |

### Recommendation:

On February 5<sup>th</sup>, 2018 PAC did pass the following Motion:

**MOVED** by Counc. Shea and seconded by Counc. Lewis the 1 Lot Subdivision and Cash in Lieu of Land for Public Purposes for 20 Goldie Court (PID 30018964) be tabled pending the completion of the Dillon Report for the area of Brock Court, Goldie Court, and Maiden Lane.

**YAY votes recorded from: Counc. Lewis, Counc. Shea, C. Pinhey, and H. Brock.**

**NAY votes recorded from: A. McMackin, J. Buchanan, and C. Boyne.**

**CARRIED.**

The Dillon Consulting drainage study is now complete and has been forwarded to Council and PAC, accordingly Staff recommend that PAC remove the application from the TABLE.

### Origin:

An application made by the owner Dr. Akin Ojuawo to create one new single-family lot from 20 Goldie Court (PID 30018964).

### Background:

Dr. Ojuawo's property at 20 Goldie Court is a 6,084.63m<sup>2</sup> (1.5 acre) lot zoned Single Family Residential - Large Serviced [R1A] from road frontage on both Goldie Court and Brock Court. The Dr. Ojuawo's subdivision proposal has 28m of frontage and therefore requires a 30% variance. Staff reviewed the lot minimum lot dimensions for both lots against the R1A zone requirements and found that the lots meet the zone requirements as follows:

| <b>R1A Zone Lot Dimensions</b>        | <b>LOT 17-02</b><br>Existing House and Lot | <b>LOT 17-01</b><br>New Vacant Lot      |
|---------------------------------------|--|---|
| Minimum Lot Area: 2000 m <sup>2</sup> | Proposed Lot Area 3000 m <sup>2</sup>      | Proposed Lot Area 3085 m <sup>2</sup>   |
| Minimum Lot Frontage: 40 m            | Frontage 45 m                              | Frontage 28 m<br><b>Variance of 30%</b> |
| Minimum Lot Depth: 45 m               | Side yard lengths 48m and 69m              | Side yard lengths 71m                   |

As noted in the table above Lot 17-02, which contains the existing house, would have ample road frontage, however the proposed Lot 17-01 would require a variance of 30%. Staff note that the proposed lot has municipal sewer and water infrastructure across the lot without a registered municipal service easement. Should PAC grant a variance Staff would also request that Council assent to an 8m wide municipal service easement to accommodate existing infrastructure. Staff



also note that the municipal service easement would also be able to accommodate storm water infrastructure should that be necessary in the future.

### Land for Public Purposes

Section 42 (3) g of the Community Planning Act gives Council the discretionary authority to determine what amount of money if any could be accepted as Cash in Lieu of Land for Public Purposes. In lieu of land set aside under Section 5.1<sup>1</sup>, Council would ordinarily require that a sum of money be paid to the municipality for 8% of the market value of the proposed new vacant LOT 17-01. When the subdivision plan is submitted for approval, Staff calculate the market value of the new Lot using \$13.50 per square meter as stated in Schedule C of the By-law 4-10.

If the applicant disagrees with the Town's calculated market value of \$41,647.50 for LOT 17-01 then they have the option of retaining, at their cost, a certified, independent appraiser to determine the true market value of the land. The cash-in-lieu payment formula is as follows:

| Lot Size Sq.Meters | Land Value @ \$13.50/sq.m | 8% of Land Value |
|--------------------|---------------------------|------------------|
| 3,085              | \$41,647.50               | \$3,331.80       |

The proposed cash in lieu of Land for Public Purposes would be **\$3,331.80** for the proposed new vacant LOT 17-01.

### Recommendation:

Staff recommended THAT the Planning Advisory Committee consider the following Motions:

- A. Rothesay Planning Advisory Committee HEREBY Grants a variance for Lot 17-01 being a lot with 28 m of public road frontage from the subdivision of 20 Goldie Court (PID 30018964) as indicated on the Tentative Plan (Dwg. No T-0670) on the condition that new residential development be designed to achieve net-zero storm water discharge through onsite management.
- B. Rothesay Planning Advisory Committee HEREBY recommends that Council accept **\$3,331.80** as cash in lieu of LPP for the proposed vacant LOT 17-01 to be subdivided from 20 Goldie Court (PID 30018964).
- C. Rothesay Planning Advisory Committee HEREBY recommends that Council Assent to the Municipal Services Easement as indicated on the Tentative Plan (Dwg.No T-0670) 20 Goldie Court (PID 30018964) to be registered in accordance with Section 56 (4.01) of the Community Planning Act.

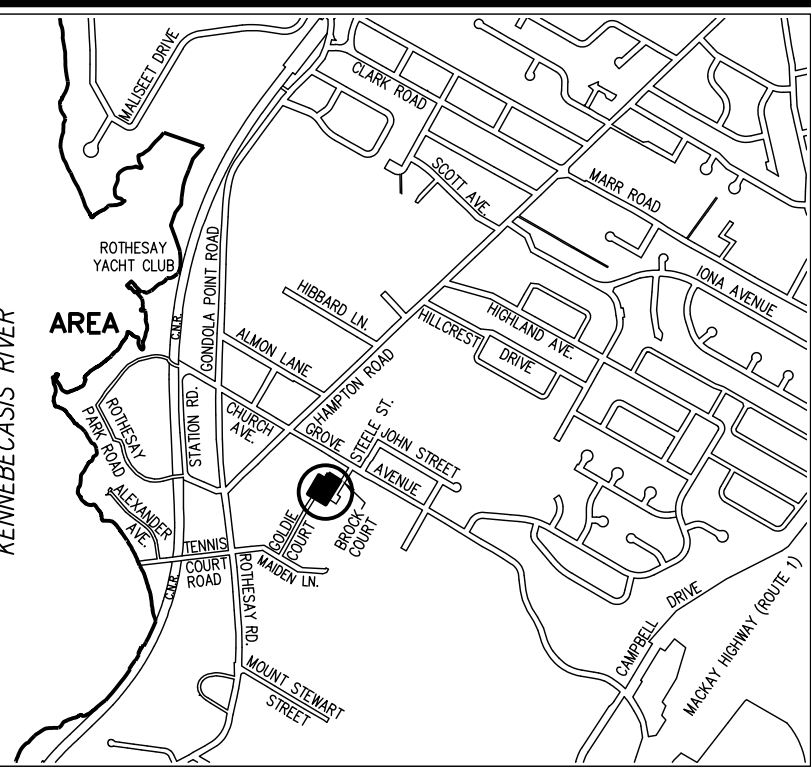
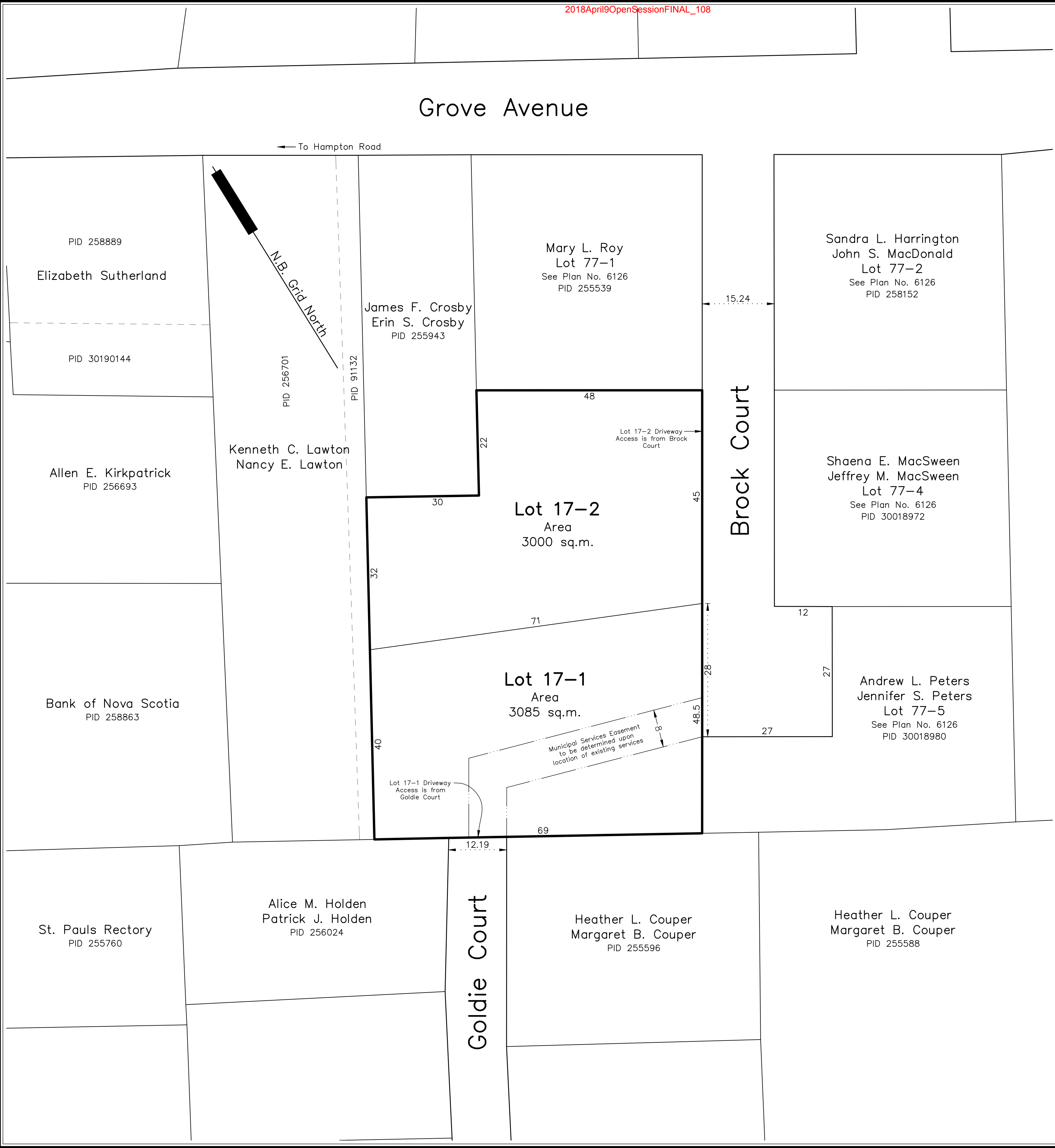
### Attachments:

Attachment A                      Tentative Plan (Dwg.No T-0670)



Report Prepared by: Brian L. White, MCIP, RPP  
Date: Wednesday, March 28, 2018

<sup>1</sup> Rothesay Subdivision By-law No. 4-10: Section 5.1 Land For Public Purposes - Amount of Land to be Provided to the Town  
As a condition of approval of a subdivision plan, land in the amount of ten percent (10%) of the area of the subdivision, exclusive of the public streets, at such a location as assented to by Council pursuant to the Act, is to be set aside as "Land for Public Purposes" and so indicated on the plan.



**Key Plan**  
Scale = 1:25,000

**LEGEND:**  
● SMF – Standard survey marker found  
⊙ SMS – Standard survey marker set  
● RIBF – Round iron bar found  
■ IBF – Square iron bar found  
● IPF – Iron pipe found  
⊙ CALC – Calculated point  
▲ NBCM – N.B. Co-ordinate Monument  
sq.m. – Square metres  
A – Arc R – Radius  
Rad.Pt. – Radius point  
⊙ – Centreline  
— Line not to scale  
—x— Fence  
PID – Parcel identifier number  
Adj – Adjusted network  
⊙ – Tabulated co-ordinate reference  
A.N.B.L.S. – Association of N.B. Land Surveyors

**NOTES:**  
1. Distances are in METRES.  
2. Lands dealt with by this plan are bounded thus  
3. Peripheral information and adjacent names were derived from various sources and should be verified.  
4. All plans and documents referenced are recorded in the Kings County Registry Office or in the Land Titles Office for the District of New Brunswick.  
5. This plan is for conceptual purposes only. Final dimensions, areas and location of property lines may vary slightly following field survey and lot calculations.

**PURPOSE OF PLAN:**  
♦ To create 2 new residential lots by subdividing PID 30018964.  
♦ To create a Municipal Services Easement between Goldie Court and Brock Court.

Tentative Plan  
**Ojuawo Subdivision**  
**Lots 17-1 & 17-2**  
Town of Rothesay  
Kings County, N.B.

0 5 10 15 20 25 metres 50  
Scale = 1:500

**KIERSTEAD QUIGLEY and ROBERTS Ltd.**  
Saint John, New Brunswick

Dated: September 12, 2017  
Revised: November 22, 2017  
Job No. 17-0056

Dwg. No. T-0670



**To:** Rothesay Planning Advisory Committee

**From:** Brian L. White, MCIP, RPP  
Director of Planning and Development Services

**Date:** Wednesday, March 28, 2018

**Subject:** 1 Lot Subdivision – 3188 Rothesay Road (PID 30218655)

|                                  |  |                         |   |
|----------------------------------|--|-------------------------|---|
| <b>Applicant:</b>                | Mel & Judith Clark   | <b>Property Owner:</b>  | Mel & Judith Clark                                    |
| <b>Mailing Address:</b>          | 3188 Rothesay Road<br>Rothesay, NB<br>E2E 5V7                | <b>Mailing Address:</b> | 3188 Rothesay Road<br>Rothesay, NB<br>E2E 5V7         |
| <b>Property Location:</b>        | 3188 Rothesay Road   | <b>PID:</b>             | 30218655 & 30183644                                   |
| <b>Plan Designation:</b>         | Low Density  | <b>Zone:</b>            | Single Family Residential –<br>Traditional Zone [R1D] |
| <b>Application For:</b>          | 1 Lot Subdivision & Cash in Lieu of Land for Public Purposes |                         |   |
| <b>Input from Other Sources:</b> | Director of Operations                                       |                         |   |

### Recommendation:

On February 5<sup>th</sup>, 2017 PAC passed the following Motion:

**MOVED** by Counc. Shea and seconded by Counc. Lewis the 1 Lot Subdivision and Cash in Lieu of Land for Public Purposes for 3188 Rothesay Road (PIDs 30218655 & 30183644) be tabled pending the completion of the Dillon Consulting Ltd. drainage study for the area of Brock Court, Goldie Court, and Maiden Lane.

**YAY votes recorded from: Counc. Lewis, Counc. Shea, C. Pinhey, H. Brock, and J. Buchanan.**

**NAY votes recorded from: A. McMackin and C. Boyne.**

**CARRIED.**

Staff have attached the completed drainage study from Dillon Consulting Ltd. and accordingly recommend that PAC remove the application from the TABLE.

### Background:

3188 Rothesay Road is a 8,808.19 m<sup>2</sup> (2+ acre) lot zoned Single Family Residential - Traditional [R1D]. The proposal to subdivide the property would create 1 new lot; Lot 17-02 that will be consolidated with a remnant parcel PID 30183644 to provide access Goldie Court.

### Analysis:

Staff reviewed the lot minimum lot dimensions for both proposed lots against the R1D zone requirements and found that the lots exceed all the requirements as follows:

| <b>R1D Zone Lot Dimensions</b>        | <b>LOT 17-01</b><br>Existing House and Lot | <b>LOT 17-02</b><br>New Vacant Lot      |
|---------------------------------------|--|---|
| Minimum Lot Area: 4000 m <sup>2</sup> | Proposed Lot Area 4607 m <sup>2</sup>      | Proposed Lot Area 6693 m <sup>2</sup>   |
| Minimum Lot Frontage: 45 m            | Frontage 61 m                              | Frontage 15 m<br><b>Variance of 66%</b> |
| Minimum Lot Depth: 50 m               | Side yard lengths 73 m and 83 m            | Side yard lengths<br>Greater than 100 m |

Research into the creation of the remnant parcel PID 30183644 shows that the original intent was to create a public road called “Greta Court” providing direct access through to Goldie Court. Whereas the original intent was for multiple lots the applicant’s proposal would provide access for a single lot through a long 75m (250ft) private driveway.

## Land for Public Purposes

Section 42 (3) g of the Community Planning Act gives Council the discretionary authority to determine what amount of money if any could be accepted as Cash in Lieu of Land for Public Purposes. In lieu of land set aside under Section 5.1<sup>1</sup>, Council would ordinarily require that a sum of money be paid to the municipality in the amount of 8% of the market value of the proposed new LOT 17-02. When the subdivision plan is submitted for approval Staff calculate the market value of the new Lot using \$13.50 per square meter as stated in Schedule C of the By-law 4-10.

If the applicant disagrees with the Town's calculation of the land's market value of \$90,355.50 for LOT 17-02 then they have the option of retaining, at their cost, a certified, independent appraiser to determine the true market value of the land.

If the Planning Advisory Committee requires a cash-in-lieu payment is calculated as follows:

| Value of Land<br>per square meter | Total Area<br>of Proposed Lot 14-2 | Estimated Value<br>of New Lot<br>(\$13.50 x 6693m <sup>2</sup> ) | LPP Cash in Lieu<br>8% of Estimated Value<br>(\$90,355.50 x 8%) |
|-----------------------------------|------------------------------------|--|---|
| \$13.50 / m <sup>2</sup>          | 6693 m <sup>2</sup>                | \$90,355.50  | <b>\$7,228.44</b>   |

The proposed cash in lieu of Land for Public Purposes is **\$7,228.44** for the proposed vacant LOT 17-02.

## Recommendation:

Staff recommended THAT the Planning Advisory Committee consider the following Motion:

- A. Rothesay Planning Advisory Committee Hereby Grants a variance for Lot 17-02 being a lot with 15 m of public road frontage from the subdivision of 3188 Rothesay Road (PIDs 30218655, 30183644) as indicated on the Tentative Plan (Plan Dwg. No. S16278C).
- B. Rothesay Planning Advisory Committee Hereby recommends that Council accept **\$7,228.44** as cash in lieu of LPP for the proposed vacant LOT 17-02 including a drainage easement to be subdivided from 3188 Rothesay Road (PIDs 30218655, 30183644).
- C. Rothesay Planning Advisory Committee Hereby recommends that Council Assent to the Municipal Services Easement as indicated on the Tentative Plan (Plan Dwg. No. S16278C) from the subdivision of 3188 Rothesay Road (PIDs 30218655, 30183644) to be registered in accordance with Section 88 (7) of the Community Planning Act.

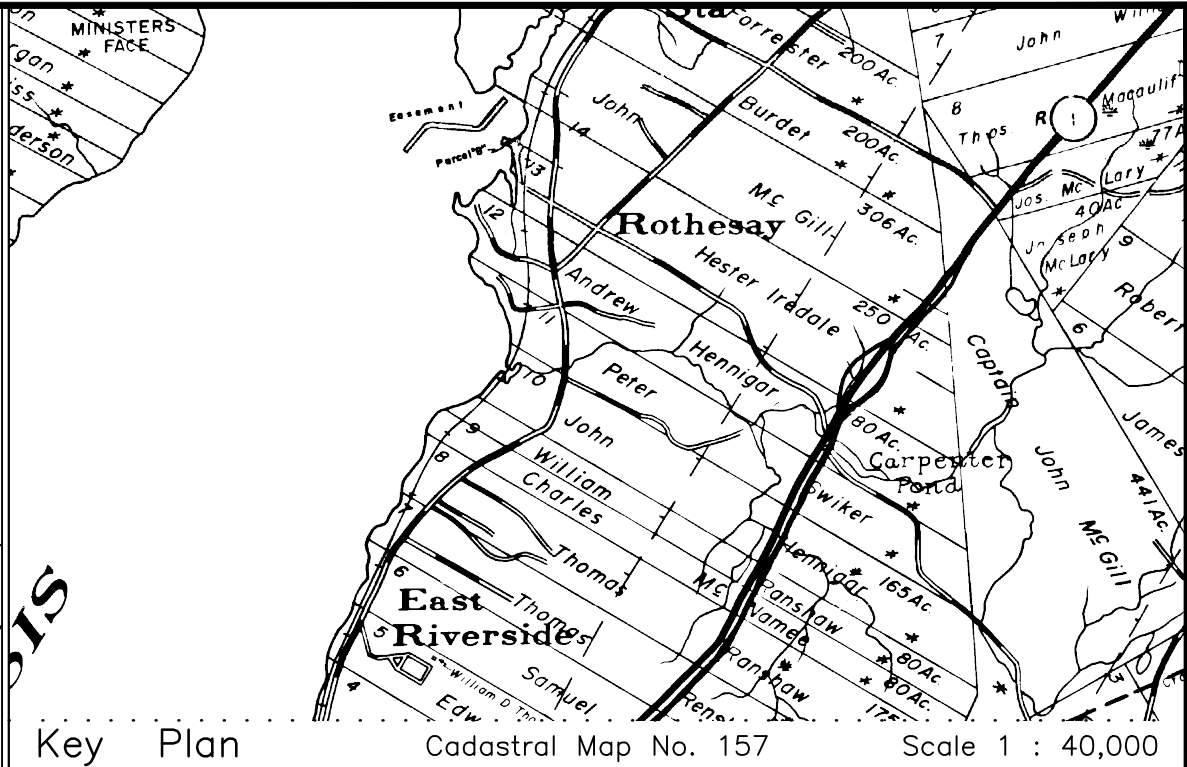
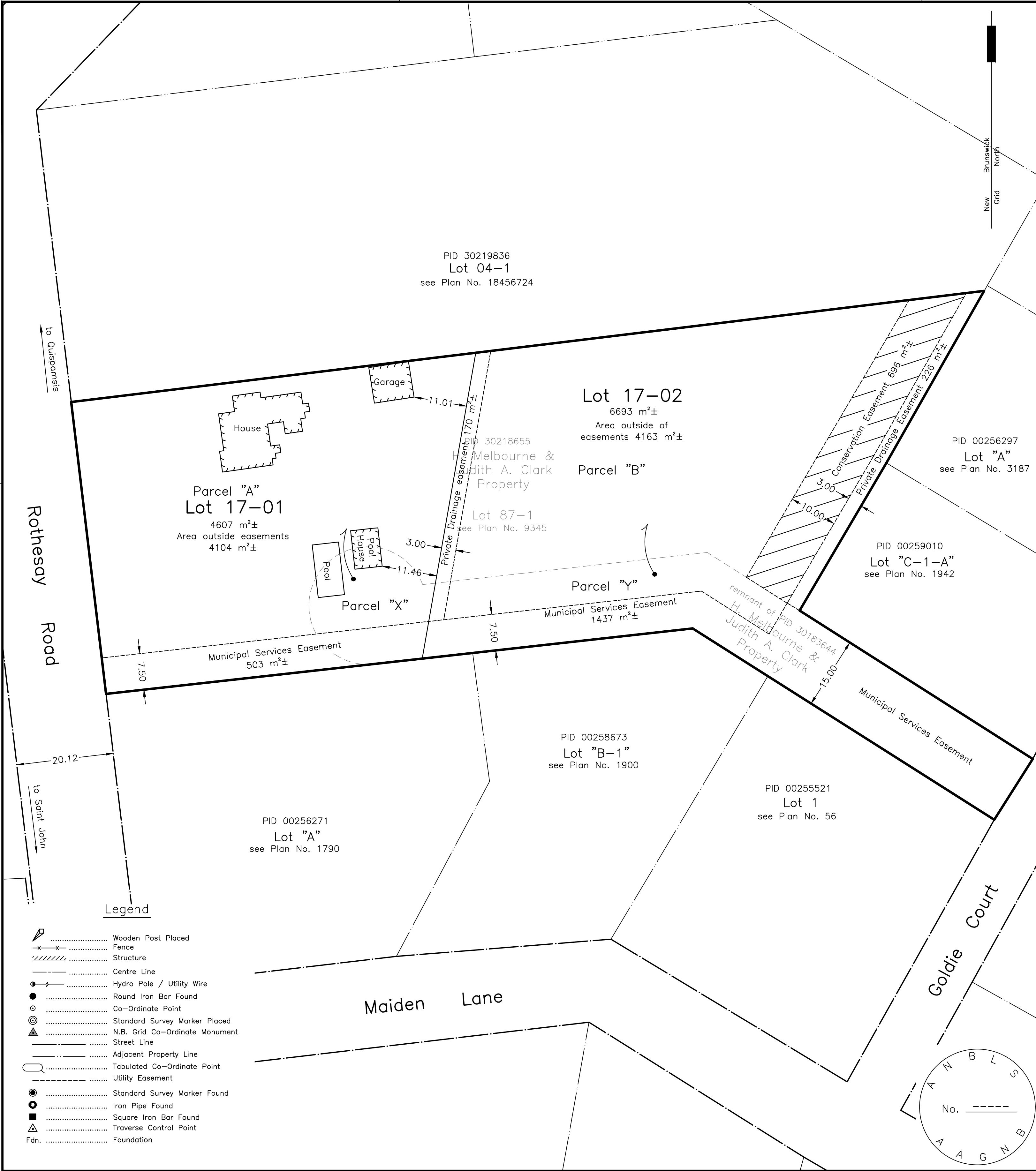


Report Prepared by: Brian L. White, MCIP, RPP


Date: Wednesday, March 28, 2018

<sup>1</sup> Rothesay Subdivision By-law No. 4-10: Section 5.1 Land For Public Purposes - Amount of Land to be Provided to the Town  
As a condition of approval of a subdivision plan, land in the amount of ten percent (10%) of the area of the subdivision, exclusive of the public streets, at such a location as assented to by Council pursuant to the Act, is to be set aside as "Land for Public Purposes" and so indicated on the plan.





| Registration Data |  |
|-------------------|--|
| Owner Name :      | Harry Melbourne Clark & Judith Ann Clark |
| P.I.D. :          | 30218655                                 |
| Effective Date :  | ---                                      |
| Instrument :      | Transfer # ---                           |
| Owner Name :      | Harry Melbourne Clark & Judith Ann Clark |
| P.I.D. :          | 30183644                                 |
| Effective Date :  | ---                                      |
| Instrument :      | Transfer # ---                           |
| Owners            | Harry Melbourne Clark Judith Ann Clark   |

- NOTES**
- Directions are N. B. Grid azimuths derived from G.P.S. observations on N.B. Mon's. ---- (based on NAD83 CSRS HPN Value on N.B. Mon. ---).
  - All distances are in metres , to convert to imperial equivalents divide by 0.3048.
  - Area of survey outlined thus  , peripheral information compiled from various sources.
  - All document and plan references refer to the Registry Office for Saint John County or the Land Titles District of New Brunswick.
  - Field survey completed on ----.
  - All computations performed and coordinates shown on this plan are based on New Brunswick Stereographic Double Projection and the NAD83(CSRS) Reference System as realized by Service New Brunswick High Precision Network coordinate survey monuments.
  - Parcel "X" to be consolidated with Parcel "A" to form Lot 17-01. Parcels "A" and "X" are to be conveyed as separate building lots.
  - Parcel "Y" to be consolidated with Parcel "B" to form Lot 17-02. Parcels "B" and "Y" are to be conveyed as separate building lots.

| Purpose Of Plan  |   |   |       |
|--|---|---|-------|
| to adjust boundaries and create lots 17-01 and 17-02 & create a Municipal Services Easement, Private Drainage Dasements & Conservation Easement. |   |   |       |
| New Brunswick Grid Co-Ordinate Values  |   |   |       |
| Sta.   | X | Y | Rmks. |
|  |   |   |       |
| Scale Factor Applied -----   |   |   |       |

## Tentative Plan

### H. Melbourne & Judith A. Clark Subdivision,

### Rothesay Road,

### Town of Rothesay,

### County of Kings,


### New Brunswick

Prepared By

**HUGHES SURVEYS & CONSULTANTS INC.**

Surveyed by \_\_\_\_\_ Dec. 8, 2017

Date

1 : 500  meters

|          |         |          |         |          |      |          |             |
|----------|---------|----------|---------|----------|------|----------|-------------|
| Dwg. No. | S16278C | Disk No. | 2016    | Topos    | ---- | Disk No. | ----        |
| Dwn. by  | B.E.S.  | Job No.  | Y16-278 | Rev. No. |      | Map Ref. | H/05-U3A,NW |



# ROTHESAY

2018April9OpenSessionFINAL\_112

## BUILDING PERMIT REPORT

3/1/2018 to 3/31/2018

| Date                      | Building Permit No | Property Location | Nature of Construction            | Value of Construction | Building Permit Fee |
|---------------------------|--------------------|-------------------|-----------------------------------|-----------------------|---------------------|
| 03/01/2018                | BP2017-00272       | 68 RIVERSIDE DR   | SIDING AND WINDOWS                | \$100,000.00          | \$725.00            |
| 03/13/2018                | BP2018-00011       | 39 HILLSVIEW CRES | WINDOWS                           | \$10,000.00           | \$72.50             |
| 03/14/2018                | BP2018-00012       | 53 BEL-AIR        | DECK                              | \$11,440.00           | \$87.00             |
| 03/16/2018                | BP2018-00013       | 16 WATERCREST RD  | ELECTRICAL UPGRADE                | \$1,600.00            | \$20.00             |
| 03/22/2018                | BP2018-00014       | 7 TURNBULL CRT    | DECK                              | \$7,000.00            | \$50.75             |
| 03/22/2018                | BP2018-00015       | 40 MALISEET DR    | FENCE                             | \$4,600.00            | \$36.25             |
| 03/22/2018                | BP2018-00016       | 2870 ROUTE 1 HWY  | INTERIOR RENOVATIONS - COMMERCIAL | \$180,000.00          | \$1,305.00          |
| Totals:                   |                    |                   |                                   | <b>\$314,640.00</b>   | <b>\$2,296.50</b>   |
| Summary for 2018 to Date: |                    |                   |                                   | <b>\$688,090.00</b>   | <b>\$5,075.50</b>   |

### 2017 Summary

|                  | <u>Value of Construction</u> | <u>Building Permit Fee</u> |
|------------------|------------------------------|----------------------------|
| Monthly total:   | \$978,680.00                 | \$7,628.75                 |
| Summary to Date: | \$1,520,449.89               | \$11,625.75                |



## ROTHESAY

## INTEROFFICE MEMORANDUM



TO : Mayor Grant & Council  
 FROM : John Jarvie  
 DATE : 5 April 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.

|                       | PROJECT   | BUDGET            | \$ TO<br>31/03/18* | COMMENTS  |
|-----------------------|---|-------------------|--------------------|---|
|                       |   |                   |                    |   |
| 2016 Projects Carried | 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         | 95%                | complete  |
|                       | • WWTF Phase 1 – lift stations (3)                | 1,600,000         | 85%                | Work underway KPark and Renforth complete, Tennis Court on hold for commissioning of East-Riverside (9/03/18)                                       |
|                       | • WWTF Phase 1 – lift stations (2)                | 3,400,00          | 80%                | Work Underway – both buildings under construction.  |
|                       | Secondary Plan – Hillside area                    | 52,000            | 31%                | Concepts being developed;   |
|                       | Water Plant Aux Building                          | 200,000           | 125%               | Total will exceed original budget.  |
|                       | 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 <sup>1</sup> | -                  | Funding application submitted   |
| 2017                  | Fields & Trails                                   | 40,000            | -                  | Wells rustic trails   |
|                       | Water supply                                      | 300,000           | -                  | Membrane replacement on Agenda & source development   |
|                       | Hillside/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             | -                  | Inc. new bulb ay Sunset Ln & Strong Crt, micro-surfacing  |
|                       | 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   |
|                       | Clark/Gondola Pt Rd intersection                  | 90,000            | -                  | Adjustments to grades   |
|                       | 2019 Resurfacing design                           | 60,000            | -                  |   |
|                       | Town Hall repairs                                 | 47,000            | -                  |   |
|                       | Salt shed repairs                                 | 40,000            | -                  |   |
|                       | IT upgrades                                       | 90,000            | -                  |   |
|                       | Fleet Replacement                                 | 620,000           | 6%                 | Sidewalk plow \$190,000 & Backhoe \$200,000 - ordered; ¾T plow truck & tractor ordered; 1T plow truck: later  |
|                       | 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 – on Agenda for award   |
|                       | Protective Services                               | 81,500            | 16%                | KVFD  |

\* Funds paid to this date.

<sup>1</sup> Subject to Build Canada funding



# ROTHESAY

## MEMORANDUM



---

|      |   |                            |
|------|---|----------------------------|
| TO   | : | Mayor and Council          |
| FROM | : | Town Clerk Mary Jane Banks |
| DATE | : | 5 April 2018               |
| RE   | : | Water By-law 2-15          |

---

### RECOMMENDATION:

- Remove By-law 2-15 from the table
- Refer the Water By-law to the Utilities Committee for action

### BACKGROUND:

Council tabled By-law 2-15, "Water By-law" at the June 2015 Council meeting. The supporting documentation has been attached for your reference.

At the time, there was a lengthy discussion with respect to mandatory connection requirements, methods of payment and input from affected property owners, amongst other matters (see highlighted changes)

As Council is aware, the Municipalities Act has been repealed and the Local Governance Act was enacted, effective January 1, 2018. By-law 2-15 in its current form is no longer valid (enabling statute has been repealed) and requires a review under the new legislation.

*Mary Jane*







70 Hampton Road  
Rothesay, NB  
E2E 5L5 Canada

**Rothesay Council**  
**June 15, 2015**

**TO:** Mayor Bishop and Members of Rothesay Council

**SUBMITTED BY:**

  
John Jarvie, Town Manager

**DATE:** June 4, 2015

**SUBJECT:** By-law 2-15: Water Bylaw

---

### **RECOMMENDATION**

It is recommended that Rothesay Mayor and Council:

1. Remove Bylaw 2-15: Water Bylaw from the table;
2. Read Bylaw 2-15: Water Bylaw (as amended) by Section number;
3. Give third reading by title and enactment to Bylaw 2-15: Water Bylaw (as amended).

### **ORIGIN**

First and second readings of Bylaw 2-15: Water Bylaw were approved by Rothesay Mayor and Council at their meeting of February 9, 2015.

### **BACKGROUND**

In early 2014 the Utilities Committee undertook the task of reviewing and revising the Water By-law. The 2004 By-law was divided into manageable sections for review during the periods between (monthly) committee meetings. Over the course of several meetings the By-law was reviewed in detail and suggestions from committee members and staff were debated. Consensus

on revisions, if any, was achieved for each section of the By-law before the Committee moved on to the next section. Once this process was complete, a final review was completed by all members and the revised, reformatted By-law was drafted by the secretary.

At their meeting of October 15, 2014 the Committee passed the following motion:

**Moved** by T. Langley and seconded by C. Northrup to send the Water By-law to Council for their approval.

**CARRIED**

At their regular meeting of February 9, 2015 Rothesay Mayor and Council gave first and second reading to Bylaw 2-15.

At their meeting of February 18, 2015, the Utilities Committee passed a motion recommending that Council hold a Public Hearing to introduce the Bylaw and receive comment from interested stakeholders prior to third reading. Council adopted the following motion at their meeting of March 9, 2015:

**MOVED** by Deputy Mayor Grant and seconded by Counc. Alexander Council schedule a public hearing for Monday, May 11, 2015 at 7 p.m., in accordance with the requirements for public hearings as outlined in the Community Planning Act, to give consideration to By-law 2-15, "Water By-law".

**CARRIED**

A public hearing was held on May 11, 2015 with a number of residents and business owners voicing concerns regarding enactment of the Bylaw. Third reading of the Bylaw was tabled to allow Mayor and Council time to process the information presented at the hearing, receive a recommendation from the Utilities Committee following the hearing and to gather information from the Treasurer and Director of Operations with respect to the impact of the Bylaw on stakeholders.

## **DISCUSSION**

A copy of the final revision of the By-law has been attached to this report.

The Water By-Law was largely unchanged from the 2004 version with the exception of one major addition under section 4.15 whereby certain classifications of users will be required connect to, and exclusively use, Town Water where it is available. This is a substantive change and it means that all apartment complexes, commercial and institutional uses that are in serviced areas (ie. are now paying the fixed water rate) shall connect to, and use, Town water. Section 4.15 was included in the first and second reading report to Council as follows:

4.15 Any owner of a commercial, institutional, or non-single family residential building on land abutting a street, right-of-way, or public place in which there is a water main shall connect to the main in a manner approved by the Town and use such main as its sole source of water.

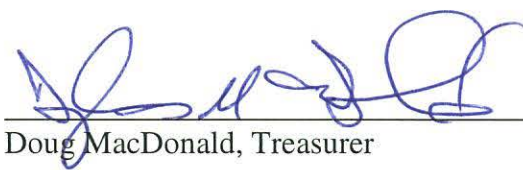


The public hearing produced a number of concerns with a seemingly common theme: The amount of money required to connect and the timeframe in which to do so. The Utilities Committee deliberated on the various concerns raised at the hearing; however they focused on the central theme of time and cost to connect. As a result of the Committee's deliberations, the Treasurer has prepared a memo outlining their recommendations including classification of users, the rates that will be charged (Bylaw rates), the time over which a stakeholder is required to pay the connection fees and an option for a no interest loan to help offset site civil costs. The Treasurer's memo was circulated to the members of the Utilities Committee and they were subsequently polled (by email) resulting in unanimous agreement that the memo captured the intent of their recommendation to Council. The result of this recommendation has been to amend section 4.15 of the Bylaw from that which received first and second reading in February. The amendment removed the words "non-single family residential" from section 4.15, replacing it with "residential apartment complexes" and "residential apartment complex" was defined (in the bylaw) as any building having more than three residential dwelling units. The amended section 4.15 is as follows:

4.15 Any owner of a commercial property, institutional property or residential apartment complex situated on land abutting a street, right-of-way, or public place in which there is a watermain shall connect to the main in a manner approved by the Town and use such watermain as its sole source of water.

Section 7.6.1 d) was also amended to add the classification of users and the payment requirements related to each class as per the Treasurer's memo attached.

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).*



# ROTHESAY MEMORANDUM



---

TO : John Jarvie  
FROM : Doug MacDonald  
DATE : May 25, 2015  
RE : Water By-Law

---

Per our discussions I have summarized the suggestions of the Utilities Committee regarding public comments on the changes to the Water By-law.

The primary concern is the new requirement to mandate commercial, institutional and residential apartment property owners to connect and use the town water system where it is available (apartments defined as any residential building having more than 3 dwelling units).

The new regulation would result in the imposition of three immediate expenditures to the property owner; 1) connection permit fee (\$100 per property); 2) water system access fee (variable depending upon the number of equivalent users); and 3) construction costs to install a connection to the town system (variable depending upon the specific circumstances).

Once connected to the system, there are three usage charges; 1) water meter rental (payable over 3 years based on the size of the meter); 2) fixed usage charge (payable quarterly based on the size of the meter); 3) water usage fee (payable quarterly based on the quantity consumed).

The majority of the public comments expressed concerns regarding the capital costs associated with connecting to the water system, including connection fees charged by the town and construction costs to the property owner.

The Utilities Committee has suggested the following amendments to the proposed by-law to address these concerns.

There are three "classes" of property identified as a result of the by-law change;

- A) existing properties where water is available but not currently used;
- B) existing properties where water is not currently available but could be installed in future; and
- C) new construction where water is available.



- Class A      connection to the water system required on or before September 30, 2016 (i.e. the end of the next construction season)
- connection permit fee due at the start of construction
- water system access fee payable in 20 equal quarterly instalments starting in the first quarter of water use but not later than September 30, 2016
- the Town is responsible for the cost and installation of service from the main line to the residents property line (i.e. to the "curb stop")
- water meter rental charges payable over 5 yrs rather than 3 yrs
- Class B      connection to the water system required on or before September 30 of the year following installation of the water line (i.e. the end of the next construction season)
- connection permit fee due at the start of construction
- water system access fee payable in 20 equal quarterly instalments starting in the first quarter of water use but not later than Sept. 30th
- the Town is responsible for the cost and installation of service from the main line to the residents property line (i.e. to the "curb stop")
- water meter rental charges payable over 5 yrs rather than 3 yrs
- Class C      no proposed changes (i.e. all fees are payable upon issuance of the connection permit)

In addition to the suggested changes to the by-law the committee has suggested two additional policy amendments.

The first is to clarify that any properties now connecting to the town water system are subject to an inspection to ensure the old service is completely disconnected.

The second is to establish a loan program to assist Class A and Class B property owners with their costs of connection (i.e. from the building to the "curb stop"). This program would be subject to an application process, including documentation of actual costs incurred, provision of appropriate security, etc. The suggestion is to provide an interest-free loan to the property owner to a maximum of \$5,000 repayable in equal quarterly instalments over five years.

Staff is suggesting the deferred charges (access fee and loan payments) would be invoiced each quarter as part of the normal billing cycle. Interest would be applied at the normal rate on any payments in arrears consistent with the current policy.

As an example, using a Class A 16 unit apartment building the fees payable to the town would be as follows:

|   |                    |
|---|--------------------|
| Connection permit fee payable on or before Sept 30, 2016  | <u>\$ 100.00</u>   |
| Water system access fee (16 units * 75% * \$1,500) = \$18,000<br>payable in 20 equal quarterly instalments beginning not later<br>than Sept. 30, 2016 | \$ 900.00          |
| Capital assistance loan (maximum of \$5,000) payable in 20 equal<br>quarterly instalments beginning not later than Sept. 30, 2016                     | 250.00             |
| Water meter rental (assuming a 1.5 inch connection) payable<br>in 20 equal quarterly instalments beginning not later than<br>Sept. 30, 2016           | 16.50              |
| Fixed water usage charge - current quarterly fee  | 274.75             |
| Estimated quarterly usage @ current fee of \$1.06   | <u>475.00</u>      |
| Estimated total quarterly charges   | <u>\$ 1,916.25</u> |

(Translates to approximately \$40.00 per apartment per month not including any capital costs in excess of the \$5,000 loan)

**BY-LAW 2-15**  
**WATER BY-LAW**

The Council of Rothesay, under authority vested in it by Section 189 of the *Municipalities Act* R.S.N.B. (1973), Chapter M-22, and amendments thereto, hereby enacts as follows:

**TITLE**

1. This By-law may be cited as the “Water By-law”.

**DEFINITIONS**

2. In this By-law, unless otherwise stated:
  - a) “Commercial unit” means a separate set of quarters used for other than residential purposes with a private entrance from outside the premises or from a common hallway or stairway inside;
  - b) “Committee” means the Utilities Committee of Rothesay, as appointed by the Council;
  - c) “Council” means the Mayor and Council of Rothesay;
  - d) “Dwelling unit” means a separate set of residential quarters with a private entrance from outside the premises or from a common hallway or stairway inside;
  - e) “Engineer” means the Town Engineer or their designate;
  - f) “Equivalent User Units” means the rate at which non-single family residential users and commercial users are charged for maintenance, construction, and use of the water system; calculated with an average residential household as the base single unit;
  - g) “Fire Department” means the Kennebecasis Valley Fire Department Inc.;
  - h) “Industrial unit” means an area of land with or without buildings or structures on which activities take place pertaining to industry, manufacturing, commerce, trade, business, or institutions as distinguished from domestic dwellings;
  - i) “Institutional unit” means an area of land with or without buildings or structures on which activities take place pertaining to public or non-profit purposes, and without limiting the generality of the foregoing, may include such uses as schools, places of worship, indoor recreation facilities, community centres, public hospitals, and government buildings;
  - j) “May” is construed as permissive;



- k) "Meter" means a cold water measuring device calibrated in cubic metres owned and operated by the Town;
- l) "Owner" means the person in whose name the property is assessed under the *Assessment Act*, Chapter A-14, R.S.N.B. (1973) and amendments thereto, and includes executors, administrators, and assigns of such person;
- m) "Person" means any individual, partnership, company, public or private corporation, or agency of the Province of New Brunswick, agency or any other legal entity;
- n) "Premises" means a building, which may contain one or more dwelling unit, institutional unit, industrial unit, and/or commercial unit, connected to the water system of the Town by a single service connection to each system;
- o) "Residential Apartment Complex" means any building which includes more than three separate dwelling units;
- p) "Roadway" means that portion of a Rothesay street between the curb lines or the travelled portion of a street designed for vehicular traffic and, except where the context indicates otherwise, includes a crosswalk;
- q) "Rothesay Main Water" or "Rothesay Main Water System" means the water system for that area within the municipal boundary having its source of water supply from the Carpenters' Pond Watershed and such other sources as may be developed from time to time;
- r) "Service Connection" means any piping system that conveys water from a water main to any premises;
- s) "Shall" is construed as being mandatory;
- t) "Specifications for Developers" means the standards adopted by the municipality as a minimum standard for new construction of streets and services within the Town;
- u) "Street" means a Rothesay street, highway, road, lane, sidewalk, thoroughfare, bridge, square and the curbs, gutters, culverts, and retaining walls in connection therewith and, without restricting the generality of the foregoing, includes the full width of the right-of-way;
- v) "Town" means the town of Rothesay or the area contained within its municipal boundaries as the context requires;
- w) "Water" and "Water Supply" means the water supplied to consumers for the purposes herein specified;



~~v)x)~~ “Water System” means all of the property involved in the operation of the Rothesay water utility and watershed; including all land, wells, water lines and appurtenances, treatment plants, reservoirs, pumping stations, buildings and structures, and general property;

y) “Water User Charge” means the amount charged for maintenance, construction, and operation of the water system.

~~w)-~~

2.1 In this By-law where the context requires, the singular shall be taken to also mean the plural and references to the male or female gender shall be taken to include the other.

### 3. **COMMITTEE**

3.1 The Utilities Committee shall be appointed in accordance with the Rothesay Procedural By-law

3.2 Council may refer any matter related to the water utility to the Utilities Committee for comment and the Committee shall provide Council with a written response to any matter referred by Council.

### 4. **WATER SYSTEM**

4.1 Water shall not be furnished for any purpose other than domestic and fire protection purposes when, in the opinion of Council or the Engineer, the quality or efficiency of the water supply for domestic and fire protection purposes within the Town would thereby be impaired.

4.2 (a) The Town may, subject to the foregoing limitations, furnish water for purposes other than domestic and fire protection under an agreement in writing that the water supply may be discontinued temporarily or permanently by Council.

(b) When a development has been approved that includes a car wash facility, a recycle component shall be installed, operated, and maintained as part of the system, with a capacity to reclaim a minimum of 40 per cent and further shall be subject to Town approval.

4.3 Unless otherwise authorized by Council or the Engineer, the water supply to any premises shall be measured by a water meter, as regulated under Section 5 of this By-law.

4.4 The water supply shall be regularly tested in accordance with the *Clean Water Act*, R.S.N.B. (1973) Chapter C-6.1 and amendments thereto, and Approvals to Operate issued from time to time.

- 4.5 The locations, elevations, materials, and methods of installation for all public and private water mains, service pipes, and appurtenances shall be approved by the Engineer prior and after construction.
- 4.6 The Owner shall use construction methods which safeguard the public and private property and work shall be carried out in strict compliance with the *Occupational Health and Safety Act*, R.S.N.B. (1983), Chapter O-0.2 as amended.
- 4.7 No person, being an Owner, tenant, or occupant of a house, building, or other place within the Town supplied with water by the Town shall, without permission of Council or the Engineer:
- (a) lend or sell the water;
  - (b) give water away or permit it to be taken or carried; or
  - (c) use or apply it to the use or benefit of any other person.
- 4.8 The Town shall not be liable for any damage or injury caused or done by reason of the interruption of water supply, water system operation, water pressure or its variation, or drawing of a vacuum on the water system.
- 4.9 No person other than designated Town staff shall open or in any way interfere with any hydrant or valve in the Town; or in the case of Fire Department use, the Fire Chief or their designate.
- 4.10 The Engineer shall have right of access to all parts of an Owner's property or premises at all reasonable hours for the purpose of inspecting any water pipes, fittings or appliances. The Town shall have the right to suspend water service to any Owner who refuses such access or does not respond to requests by the Engineer for such access.
- 4.11 Water supply may be refused or discontinued at any time for:
- a) non-payment of water user charges;
  - b) non-payment of a water connection charge;
  - c) non-payment of any repair or maintenance related charge;
  - d) failure, in the opinion of the Engineer, of the plumbing, pipes, fittings, vents, fixtures, or other related devices on the premises necessary to comply with the requirements of this By-law or if any part of the water system of such premises is in any way unsuitable, dirty, unsanitary, or in an inaccessible place;
  - e) violation of any provision of this By-law;
  - f) the convenience of, and at the request of, the Owner and occupier of the premises; or
  - g) use above quarterly limit of 800 cubic meters per quarter.
- 4.12 Where a water supply has been discontinued under Section 4.11, the Owner shall

pay a disconnection fee, together with any amount in arrears and furthermore, a reconnection fee shall be paid before such supply will be restored. Said fees are outlined in Schedule "E".

- 4.13 No connection shall be made to the water system for the purpose of taking water therefrom except under the direct supervision of the Engineer.
- 4.14 Where maintenance of a sprinkler system or other fire fighting system requires the removal of unmetered water from the water system, the Owner shall obtain prior permission from the Engineer and shall notify the Fire Department dispatch personnel.
- 4.15 Any owner of a commercial, ~~institutional, or non-single family residential building on land abutting a street, right of way, or public place in which there is a water main shall connect to the main in a manner approved by the Town and use such main as its sole source of water~~ property, institutional property or residential apartment complex situated on land abutting a street, right-of-way, or public place in which there is a watermain shall connect such building to the main in a manner approved by the Town and use such watermain as its sole source of water.
- 4.16 No person shall make a connection to any water main of the Town unless a permit has been issued pursuant to this By-law, in the form as set out in Schedule "A". All installations shall be in accordance with the requirements of the "Specifications For Developers" subject to inspection by the Engineer.
- 4.17 Water shall not be supplied from the water system to any Owner's water system unless the Owner's water system and related plumbing is protected from frost and is approved by the Engineer and all costs and expenses incident to the installation and connection to the water system shall be borne by the Owner.
- 4.18 Every service connection to a premises shall have a stop drain shut-off valve, of a type approved by the Engineer, in an accessible position immediately inside the wall of the premises at the service entrance.
- 4.19 When an Owner's water system is found to have been installed in an unsatisfactory manner or in a manner insufficiently strong to resist the pressure to which it may be subjected or where water service pipes are not sufficiently protected from frost or where a person supplied with water has violated any provision of this By-law, the Engineer may direct that the water supply be discontinued until such Owner's water system is properly installed and approved and the person supplied has complied with the provisions of this By-law.
- 4.20 Where an Owner's water system requires a pressure reducing valve to control excess pressures, such valve, installation, and related costs shall be the

responsibility of the Owner, with said installation subject to approval of the Engineer.

- 4.21 No Owner or other person shall connect, cause to be connected, or allow to remain connected, any piping, fixture, fitting, container, or appliance, in a manner that, under any circumstances, could allow water, waste water, or any other substance to enter the Town's water system. The determination of whether or not such condition exists shall be made solely by the Engineer.
- 4.22 No person shall connect any of the following to a service connection, or a line connected to a service connection, without obtaining a permit from the Engineer:
- a) a booster pump;
  - b) a quick opening or quick closing valve;
  - c) a flush valve;
  - d) a heat pump;
  - e) a standpipe;
  - f) a large outlet which may occasion sudden large demands of short or long duration thereby requiring oversize pipe lines; or
  - g) any device which may affect the stability or regulation of water pressure in the water system.
- 4.23 An application for a permit to install a device such as described in Section 4.22 shall be made in the form as set out in Schedule "B" and shall be accompanied by plans and specifications and such other information as required by the Engineer to properly describe the work.
- 4.24 If a condition is found to exist which in the opinion of the Council or the Engineer, is contrary to Sections 4.21, 4.22, or 4.23 hereof, Council may either:
- a) shut off the service or services; or
  - b) give notice to the Owner to correct the fault within a specified period.
- 4.25 No person shall allow an alternate source of water supply to be connected to the water system.
- 4.26 In all new construction, where water hose connections are installed for purposes other than fire protection, such hose connections shall be fitted with atmospheric vacuum breakers.
- 4.27 Water services shall be discontinued by resolution of Council to any premises declared unfit for human occupation.

## 5. **METERED WATER**

- 5.1 All water meters installed by the Town or for the Town are and shall remain the property of the Town.



- 5.2 The rental of the water meter shall be a one-time charge, payable in one payment or quarterly for a period of three years, in accordance with the rates as outlined in Schedule "E".
- 5.3 All new construction within the Town, where services are available, shall be required to have a water meter installed prior to activation or delivery of any water to the premises. Said installation shall be in accordance with the Standards and Requirements as set out in Schedule "C".
- 5.4 Where the premises are connected to a private distribution system, the Owner shall provide for a metering vault.
- 5.5 Every Owner shall provide a place for a water meter which, in the opinion of the Engineer, is suitably located within the building at or near the point of entry of the water service pipe and on the Owner side of the shut-off valve, so the meter can be easily read and will not be exposed to freezing temperatures.
- 5.6 Every Owner shall provide a place for a remote meter reading device (outside register) that shall be located on the exterior of the building. This remote meter reading device shall be connected to the meter by means of a wire conductor.
- 5.7 Where the premises of an Owner are of such a nature that a meter cannot be properly installed in a building, or if the building is not sufficiently frost proof as to guarantee the safety of the meter, the Engineer may order the Owner to construct an approved frost proof chamber in which the meter can be installed.
- 5.8 Where the required meter is larger than 20 millimetres nominal pipe diameter, or services more than one above ground floor, it shall be valved on both sides. Where the required meter is larger than 20 millimetres nominal pipe diameter, or where the required meter is a turbine type, or compound type, the Owner shall provide a valved bypass arrangement, designed and installed to the satisfaction of the Engineer, to enable testing and servicing of the meter.
- 5.9 The Engineer shall have right of access to all parts of an Owner's property or premises at all reasonable hours for the purpose of installing, removing, repairing, reading, testing, or inspecting meters or outside registers. The Town shall have the right to suspend water service to any Owner who refuses such access or does not respond to requests by the Engineer for such access.
- 5.10 No person shall remove or in any way interfere with any water meter affixed to a water service of the Town without approval of the Engineer.

- 5.11 The Owner shall be responsible for the meter on their service pipe and shall protect such water meter. The Owner shall be liable for any damage to the meter or outside register resulting from carelessness, hot water, steam, or the action of frost or any other cause not the fault of the Town or its agents and employees. The cost to the Town occasioned by the damage to the water meter or outside register shall be paid by the Owner. If, after the rendering of an invoice by the Town to the Owner for the cost, the invoice is not paid within thirty (30) days from the date rendered, the supply of water to the premises may be suspended until all charges are paid.
- 5.12 Meters shall be read every quarter and the water user charge shall be invoiced in accordance with Section 7 of this By-law.
- 5.13 Where an Owner requests a Town-owned water meter be tested for accuracy, a fee, as outlined in Schedule "E", shall be paid prior to the test being conducted. Such fee may be refundable only if the tested meter is found to register volumes higher by more than four percent of the standard test. The meter shall be tested by an independent, certified testing service in accordance with the "Statement of Standard Procedure, Settlement of Disputes", as set out in Schedule "D".
- 5.14 Where an Owner, or an Owner's agent, requests that the water meter be read at any time other than the time that it is normally read, the Owner shall be liable to pay a fee, as outlined in Schedule "E".

## **6. MAINTENANCE AND BLOCKAGE**

- 6.1 The main line of the water system shall be maintained and operated by the Town.
- 6.2 The service connection from and including the curb stop at the property line to the main line of the water system shall be maintained and operated by the Town.
- 6.3 The service connection from but NOT including the curb stop at the property line to the building, and all fixtures, piping, and appurtenances within the building shall be maintained and operated by the Owner.

## **7. RATES**

- 7.1 Every Owner of land on which any building is situated that:
- (a) fronts on any street, right-of-way or highway in which a water line is situated;
  - (b) fronts on any right-of-way, which connects to a street or highway in which a water line is situated; or
  - (c) Council has ordered connected to a water system;
- shall pay to the Town a "Water User Charge" for the construction, operation, and maintenance of the water system of the Town, as outlined in Schedule "E".

- 7.2 The “Water User Charge” shall be comprised of:
- (a) a fixed charge that shall be billed to each Owner of property connected to, or who has access to the system;
  - (b) a consumption charge based on the volume of water recorded by the meter on the service or as estimated in a manner approved by Council; and
  - (c) an annual stand-by charge for such buildings that are connected to the Town water system and are equipped with water sprinkler systems.
- 7.3 The fixed charge portion of the “Water User Charge” shall be set in accordance with the meter size and shall be reviewed periodically and approved by Council. Consumption rates per cubic meter and the annual stand-by charge shall be as outlined in Schedule “E”.
- 7.4 The “Water User Charge” shall be invoiced quarterly, including the fixed charge and consumption charge.
- 7.5 Owners who choose not to connect to the water system, when access to the system is available, shall be invoiced the fixed charge portion of the “Water User Charge”.
- 7.6 The water user charge payable by the Owner shall be paid to the Town on or before the end of the calendar month next following the date the invoice is mailed to such Owner and shall be payable whether or not the invoice is received by the Owner. If the account is not paid in full, the amount owing to the Town shall bear interest at a rate as outlined in Schedule “E” and such rate of interest shall be set forth on the invoice. A fee shall be charged to the account for “NSF” cheques, as outlined in Schedule “E”.
- 7.6.1(a) Where recommended by the Committee, the Town Manager may authorize a payment schedule for any account with an outstanding balance that includes at least five hundred dollars that is in arrears for longer than one year.
- (i) Such payment schedule may be for a period of no longer than 24 months and shall provide for payment of the outstanding balance including interest accrued to the date of the payment schedule as well as estimates of the new charges that would accrue during the payment period. The payment schedule may provide that, should the Owner make all payments due in accordance with the payment schedule, interest that would otherwise accrue on the outstanding balance during the payment period will be waived.
  - (ii) In exceptional circumstances and with the approval of Council, a payment schedule may exceed 24 months.
- (b) Where the Owner fails to make any payment by the date specified in the payment schedule, the full amount will become due and payable forthwith, including interest compounded in the normal fashion as if no payment schedule had ever been approved.

(c) An Owner remains obligated to pay to the Town actual new charges incurred during the payment period and not merely estimates that may have been included in a payment schedule.

(d) For Commercial properties, Institutional properties and Residential Apartment Complexes the following User Classes and payment schedule applies:

Class A) existing properties where water is available but not currently used:

- connection to the water system required on or before September 30;
- the connection permit fee is due at the start of construction;
- the water system access fee is payable in 20 equal quarterly instalments starting in the first quarter of water use but not later than September 30, 2016
- the Town is responsible for the cost and installation of service from the main line to the residents property line (i.e. to the “curb stop”)
- the water meter rental charge is payable over 5 years

Class B) existing properties where water is not currently available but is installed in future:

- connection to the water system required on or before September 30 of the year following installation of the water line
- the connection permit fee is due at the start of construction
- the water system access fee is payable in 20 equal quarterly instalments starting in the first quarter of water use but not later than September 30 in the year following the installation of the water main
- the Town is responsible for the cost and installation of service from the main line to the residents property line (i.e. to the “curb stop”)
- the water meter rental charges is payable over 5 years

Class C) new construction where water is available:

- All fees are payable upon issuances of the connection permit.

(d) The authorization of a payment schedule in accordance with Section 7.6.1 subsection (a) is merely an accommodation to an Owner by the Town and does not reduce or affect, except to the degree specifically stated in Section 7.6.1, the rights



of the Town including, without limitation, its rights to accrue and collect the charges and interest thereon due from an Owner to the Town under this By-law or to disconnect service to a property.

- 7.7 If the account or any part thereof remains unpaid at the end of the period hereinbefore mentioned, the Town may sue in its own name to recover the balance owing, including interest, as if the said amount were a debt due from the Owner to the Town.
- 7.8 After ten days notice in writing has been given to an Owner who is in arrears, which notice may be given by registered mail addressed to the Owner, postage prepaid, and without prejudice to any other rights which the Town may have, the Town may disconnect service to the property until such time as the account and the entire cost of disconnecting and reconnecting the service have been paid in full or arrangements for payment satisfactory to Council and approved in writing by the Town Manager have been made by the Owner.
- 7.9 For the purposes of this By-law, a water line has been installed when the Engineer has certified to Council that the system or project of which the water line forms part is substantially complete.
- 7.10 Water user charges shall be levied on the Owners of all properties liable to pay the same commencing at the beginning of the calendar year following the year in which a water line has been installed or the year in which a building on the property has been connected to the water system, whichever is earlier.

#### **SYSTEM ACCESS FEES**

- 7.11 Every person connecting to the water system shall pay a meter connection permit fee and water system access fee as outlined in Schedule "E". The fees shall include all inspection fees and charges associated with processing of the application, control and enforcement of "Specifications for Developers" and shall be paid in full prior to the issuance of a building permit water connection permit.
- 7.11.1 The Engineer, following standard practices and engineering principles, shall have discretion as to the size of the meter required.

- 7.12 The meter connection permit fee and water system access fee bear interest and may be collected in the same manner as the water user charge hereinbefore mentioned.
- 7.13 Nothing in this By-law makes the Town responsible for any part of a water connection that is not in a public street, right-of-way, highway, or water easement.

**8. PENALTIES**

- 8.1 Any person found violating any provision of this By-law or who suffers or permits any act or thing to be done in contravention or violation of any provision thereof, or neglects or fails to do any act or thing herein required, is liable to a fine as may be imposed for commission of an offence punishable under Part II of the *Provincial Offences Procedure Act*, R.S.N.B. (1973), Chapter P-22.1, and amendments thereto, as a Category C offence.
- 8.2 The provisions of Sections 7 and 8 are cumulative and optional and one or more of the remedies provided to the Town may be undertaken simultaneously at the option of the Town.

**9. SEVERABILITY**

If any part of this By-law shall be held invalid, such part shall be deemed severable and the invalidity thereof shall not affect the remaining parts of this By-law.

**10. BY-LAWS REPEALED**

By-law 7-04 relating to the Rothesay water system is hereby repealed.

**11. EFFECTIVE DATE**

This By-law comes into effect on the ~~30<sup>th</sup>~~ 1<sup>st</sup> day of ~~March~~ July 2015.

FIRST READING BY TITLE : 9 February 2015

SECOND READING BY TITLE : 9 February 2015

READ BY SECTION NUMBER :  
(Advertised as to content on the Rothesay  
website in accordance with *Municipalities Act*  
R.S.N.B. (1973) Chapter M-22) (19 February 2015)

THIRD READING BY TITLE  
AND ENACTED :

---

MAYOR

---

CLERK



# ROTHESAY

70 Hampton Road, Rothesay, NB, E2E 5L5 (506) 848-6600 Fax (506) 848-6677

E-mail: rothesay@rothesay.ca

Web site: www.rothesay.ca

## CONNECTION APPLICATION ROTHESAY WATER SYSTEM

The undersigned hereby applies/apply to connect the following property (the "property") to the Rothesay Water System.

PROPERTY OWNER(S): \_\_\_\_\_

PHONE: (HOME) \_\_\_\_\_ (BUSINESS) \_\_\_\_\_

PROPERTY LOCATION: Civic: \_\_\_\_\_ PID# \_\_\_\_\_

TYPE OF BUILDING: \_\_\_\_\_

PURPOSE: \_\_\_\_\_

PROPOSED DATE OF HOOK-UP: \_\_\_\_\_

1. I/We represent that I am/we are the legal owners of the property.
2. I/We hereby agree to the Town Engineer or his authorized agent the right to enter the property for the purpose of inspection of the Water Service.
3. I/We hereby agree to abide by and be subject to all terms and conditions set forth in By-Law 2-15, Water By-Law, Rothesay and, in particular, I/we agree to pay the Town the water user rates and charges that may be set from time to time pursuant to the Water By-Law.
4. This agreement shall be binding on me/us and my/our successors and assigns.

I/We are aware of the requirements of Rothesay Building By-Law, Number 4-99, and my/our responsibilities thereunder, and I/we agree to use the above structure for the purpose stated only. I/We are aware construction methods used must safeguard public and private property and must be carried out in strict compliance with the Occupational Health and Safety Act, S.N.B. (1983), chapter O-0.2 as amended. I/We agree to permit and facilitate observation of the work covered under this Permit by the Building Inspector and public authorities at all times.

All records in the custody and control of the town of Rothesay are subject to the provisions of the *Right to Information and Protection of Privacy Act*, SNB 2009, c R-10.6. The collection of personal information on this form is for the purpose of issuing, renewing and/or administering a Rothesay Water System Application.

Collection is authorized in accordance with Town By-Laws and/or Legislation and may be subject to disclosure under the provisions of the *Right to Information and Protection of Privacy Act*, *supra*. Any questions regarding the collection of this information can be directed to the Rothesay Town Clerk, 70 Hampton Road, Rothesay, NB E2E 5L5 (506-848-6664).

Signature of Property Owner \_\_\_\_\_

Signature of Property Owner \_\_\_\_\_

Date: \_\_\_\_\_

**APPROVED FOR CONSTRUCTION**

Permit # \_\_\_\_\_

Permit Fee \$ \_\_\_\_\_

Per \_\_\_\_\_

Connection Fee \$ \_\_\_\_\_

Date \_\_\_\_\_



2018April9OpenSessionFINAL\_134

# ROTHESAY

## DEVICE INSTALLATION APPLICATION

### ROTHESAY WATER SYSTEM

#### Schedule "B"



PROPERTY OWNER(S): \_\_\_\_\_

PHONE: (Home) \_\_\_\_\_ (Business) \_\_\_\_\_

PROPERTY LOCATION: Civic: \_\_\_\_\_ PID# \_\_\_\_\_

TYPE OF DEVICE (Please check appropriate box)

|                          |  |
|--------------------------|--|
| <input type="checkbox"/> | Booster pump   |
| <input type="checkbox"/> | Quick opening/quick closing valve                        |
| <input type="checkbox"/> | flush valve  |
| <input type="checkbox"/> | heat pump  |
| <input type="checkbox"/> | standpipe  |
| <input type="checkbox"/> | large outlet (as described in By-Law 2-15, Water By-Law) |
| <input type="checkbox"/> | Other (please specify)                                   |

REASON: \_\_\_\_\_

Water pressure at outside tap (if required): \_\_\_\_\_

INSPECTED BY: \_\_\_\_\_ DATE: \_\_\_\_\_

#### APPROVED FOR INSTALLATION

Permit Number \_\_\_\_\_

Per \_\_\_\_\_

Date \_\_\_\_\_





# ROTHESAY

## STANDARDS & REQUIREMENTS for NEW CONSTRUCTION

### Schedule "C"

#### BE IT RESOLVED THAT:

- 1) only a Sensus SR type Cold Water Meter or an Engineer-approved equal shall be installed, complete with a remote touchpad readout located on the exterior of the building, with said meter and remote readout supplied by the town of Rothesay at the time of application for a Building Permit and all associated installation costs borne by the property owner;
- 2) the following standard specifications shall apply as if written out in full herein and references to standards or codes shall mean the latest edition of such publication adopted and published at the date of application to connect to the water system:

CANADIAN PLUMBING CODE  
CANADIAN STANDARDS ASSOCIATION  
AMERICAN WATER WORKS ASSOCIATION  
AMERICAN SOCIETY FOR TESTING MATERIALS

- 3) the following construction methods shall be followed:
  - 3.1 METERS: The property owner shall ensure the installation of the meter and associated equipment by a qualified licensed plumber and all meters shall be installed in a horizontal position with the register side facing upwards.
  - 3.2 FLUSHING: The inlet line shall be flushed prior to the installation of the water meter.
  - 3.3 PLACING INTO OPERATION: The property owner shall open the inlet shut-off valve slowly to allow the water meter to fill and trapped air to escape.
  - 3.4 LEAK TEST: All joints shall be leak tested and checked after the meter is placed into operation.
  - 3.5 REMOTE READOUT: The remote readout shall be installed on the exterior of the building on the driveway side of the building.
  - 3.6 WIRING: The property owner shall supply and install 18 gauge two conductor bell wire for use in connecting the meter with the exterior remote touchpad.
  - 3.7 VALVES: The property owner shall ensure the meter is isolated on either side of the meter.
  - 3.8 INSPECTION: The property owner shall permit and facilitate observation of the work by the town of Rothesay and its agents and public authorities at all times.



**ROTHESAY**  
**STATEMENT OF STANDARD PROCEDURE**  
**Schedule “D”**



**Settlement of Disputes**

BE IT RESOLVED THAT the method of settling and determining invoicing disputes with respect to the water utility system, shall be as follows:

1. Upon the request of the owner, and payment of a fee as set by resolution of Council, the Engineer will arrange the temporary replacement of the meter.
2. The meter of which accuracy is disputed shall be transported by the owner to a location designated by the Engineer, where the accuracy of the meter is to be checked and calibrated.
3. Any invoice issued based on a meter reading whose accuracy on testing is determined to be between ninety-six percent (96%) and one hundred, four percent (104%) shall be determined to be valid and full payment of the account required.
4. In the event that the accuracy of the meter is determined to be less than ninety-six percent (96%) or greater than one hundred, four percent (104%), the Engineer shall have the authority to estimate water consumption for the quarter and to make any necessary adjustments to the invoice.
5. In the event that the accuracy of the meter is determined to be less than ninety-six percent (96%) or greater than one hundred, four percent (104%), Council may refund the fee to the owner and the meter shall be replaced.



# ROTHESAY

## MEMORANDUM



---

|      |   |                              |
|------|---|------------------------------|
| TO   | : | Mayor and Council            |
| FROM | : | Doug MacDonald               |
| DATE | : | April 4, 2018                |
| RE   | : | Audited Financial Statements |

---

The draft audited consolidated financial statements for the year-ended December 31, 2017 are enclosed for your consideration.

Staff and auditor comments are included via presentation to Council.

I recommend Council adopt the following motions:

**MOVED** by \_\_\_\_\_ and seconded by \_\_\_\_\_ resolved that Council approves Rothesay's 2017 audited financial statements and authorizes the Mayor and Treasurer to sign the financial statements.

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

**MOVED** by \_\_\_\_\_ and seconded \_\_\_\_\_ resolved that Council appoints Teed Saunders Doyle & Co to complete the audit of Rothesay's 2018 financial statements at a fee to be negotiated.

**ROTHESAY**  
**CONSOLIDATED FINANCIAL STATEMENTS**  
**DECEMBER 31, 2017**

DRAFT



**ROTHESAY**

**DECEMBER 31, 2017**

**CONTENTS**

|   | <b>Page</b>  |
|---|--------------|
| <b>INDEPENDENT AUDITORS' REPORT</b>           | <b>1 - 2</b> |
| <b>FINANCIAL STATEMENTS</b>                   |              |
| Consolidated Statement of Operations          | 3            |
| Consolidated Statement of Financial Position  | 4            |
| Consolidated Statement of Changes in Net Debt | 5            |
| Consolidated Statement of Cash Flows          | 6            |
| Notes to Consolidated Financial Statements    | 7 - 35       |

DRAFT

## INDEPENDENT AUDITORS' REPORT

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

We have audited the consolidated statement of financial position of Rothesay as at December 31, 2017, and the consolidated statements of operations, changes in net debt and cash flows for the year then ended and a summary of significant accounting policies and other explanatory information.

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

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

### *Auditors' Responsibility*

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

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

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

Independent Auditors' Report to Her Worship The Mayor and Members of Council of Rothesay (cont'd)

*Opinion*

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

CHARTERED PROFESSIONAL ACCOUNTANTS

Saint John, NB  
April 9, 2018

DRAFT

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

|  | <b>2017<br/>Budget<br/>(Note 27)</b> | <b>2017<br/>Actual</b> | <b>2016<br/>Actual</b> |
|--|--------------------------------------|------------------------|------------------------|
| <b>REVENUE</b>   |                                      |                        |                        |
| Property tax warrant   | \$ 15,331,622                        | \$ 15,331,620          | \$ 14,961,842          |
| Unconditional grant  | 119,968                              | 119,970                | 118,987                |
| Conditional government transfers (Note 28)                     | 761,500                              | 2,840,868              | 2,403,277              |
| Services other governments                                     | 60,000                               | 81,520                 | 89,243                 |
| Sale of services (Note 28)                                     | 339,700                              | 390,576                | 328,058                |
| Other own source (Note 28)                                     | 87,180                               | 821,599                | 991,255                |
| Water and sewer user fees                                      | 2,700,965                            | 2,778,345              | 2,696,571              |
| Sundry income  | <u>210,414</u>                       | <u>351,075</u>         | <u>472,423</u>         |
|  | <u>19,611,349</u>                    | <u>22,715,573</u>      | <u>22,061,656</u>      |
| <b>EXPENDITURE (Note 28)</b>                                   |                                      |                        |                        |
| General government services                                    | 1,806,794                            | 1,749,855              | 1,754,506              |
| Protective services  | 4,658,123                            | 4,517,766              | 4,453,699              |
| Transportation services  | 5,099,816                            | 5,153,494              | 5,256,137              |
| Environmental health services                                  | 620,000                              | 609,255                | 612,386                |
| Environmental development services                             | 633,947                              | 471,203                | 547,891                |
| Recreation and cultural services                               | 2,804,775                            | 2,768,742              | 2,872,432              |
| Water and sewer services                                       | <u>2,813,857</u>                     | <u>3,275,838</u>       | <u>2,744,280</u>       |
|  | <u>18,437,312</u>                    | <u>18,546,153</u>      | <u>18,241,331</u>      |
| <b>ANNUAL SURPLUS FOR THE YEAR</b>                             | <u>\$ 1,174,037</u>                  | 4,169,420              | 3,820,325              |
| <b>ACCUMULATED SURPLUS -<br/>BEGINNING OF YEAR</b>             |                                      | 70,073,653             | 66,256,656             |
| <b>CHANGE IN OWNERSHIP OF CONTROLLED<br/>ENTITIES (Note 2)</b> |                                      | <u>(2,022)</u>         | <u>(3,328)</u>         |
| <b>ACCUMULATED SURPLUS -<br/>END OF YEAR</b>                   |                                      | <u>\$ 74,241,051</u>   | <u>\$ 70,073,653</u>   |



**ROTHESAY****CONSOLIDATED STATEMENT OF FINANCIAL POSITION****AS AT DECEMBER 31, 2017**

|   | <b><u>2017</u></b>          | <b><u>2016</u></b>          |
|---|-----------------------------|-----------------------------|
| <b>FINANCIAL ASSETS</b>                           |                             |                             |
| Cash and cash equivalents (Note 4)                | \$ 9,229,743                | \$ 7,265,807                |
| Accounts receivable (Note 5)                      | 1,660,861                   | 3,537,258                   |
| Investments (Note 10)                             | <u>337,497</u>              | <u>348,830</u>              |
|   | <b><u>\$ 11,228,101</u></b> | <b><u>\$ 11,151,895</u></b> |
| <b>LIABILITIES</b>                                |                             |                             |
| Bank loan (Note 19)                               | \$ -                        | \$ 700,000                  |
| Accounts payable and accrued liabilities (Note 9) | 2,432,854                   | 2,105,498                   |
| Deferred revenue (Note 8)                         | 4,210,998                   | 4,169,546                   |
| Long term debt (Note 11)                          | 16,962,967                  | 17,191,733                  |
| Accrued pension obligation (Note 16)              | 574,570                     | 773,467                     |
| Accrued sick leave (Note 15)                      | 325,589                     | 315,154                     |
| Accrued retirement allowance (Note 16)            | <u>822,036</u>              | <u>806,758</u>              |
|   | <b><u>25,329,014</u></b>    | <b><u>26,062,156</u></b>    |
| <b>NET DEBT</b>                                   | <b><u>(14,100,913)</u></b>  | <b><u>(14,910,261)</u></b>  |
| <b>NON-FINANCIAL ASSETS</b>                       |                             |                             |
| Tangible capital assets (Note 21)                 | 138,915,304                 | 132,032,840                 |
| Accumulated amortization (Note 21)                | <u>(50,621,119)</u>         | <u>(47,114,741)</u>         |
|   | <b>88,294,185</b>           | <b>84,918,099</b>           |
| Inventory   | 27,524                      | 32,648                      |
| Prepaid expenses                                  | 16,604                      | 29,022                      |
| Unamortized debenture costs                       | <u>3,651</u>                | <u>4,145</u>                |
|   | <b><u>88,341,964</u></b>    | <b><u>84,983,914</u></b>    |
| <b>ACCUMULATED SURPLUS</b>                        | <b><u>\$ 74,241,051</u></b> | <b><u>\$ 70,073,653</u></b> |
| <b>CONTINGENT LIABILITY (Note 17)</b>             |                             |                             |
| <b>COMMITMENT (Note 18)</b>                       |                             |                             |
| <b>APPROVED BY:</b>                               |                             |                             |

\_\_\_\_\_ Mayor

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

## ROTHESAY

## CONSOLIDATED STATEMENT OF CHANGES IN NET DEBT

AS AT DECEMBER 31, 2017

|   | 2017                   | 2016                   |
|---|------------------------|------------------------|
| Annual surplus  | \$ 4,169,420           | \$ 3,820,325           |
| Acquisition of tangible capital assets                    | (7,746,787)            | (9,095,076)            |
| Proceeds on disposal of tangible capital assets           | 66,526                 | 4,108                  |
| Amortization of tangible capital assets                   | 4,127,948              | 3,885,389              |
| Change in percentage ownership of tangible capital assets | 5,526                  | 7,281                  |
| Loss on disposal of tangible capital assets               | <u>170,701</u>         | <u>558,134</u>         |
|   | 793,334                | (819,839)              |
| Acquisition of inventories                                | (27,524)               | (32,648)               |
| Acquisition of prepaid assets                             | (16,604)               | (29,022)               |
| Acquisition of unamortized debenture costs                | (3,651)                | (4,145)                |
| Consumption of inventories                                | 32,648                 | 18,626                 |
| Use of prepaid assets                                     | 29,022                 | 44,652                 |
| Consumption of unamortized debenture costs                | <u>4,145</u>           | <u>4,630</u>           |
|   | 811,370                | (817,746)              |
| Change in percentage ownership                            | <u>(2,022)</u>         | <u>(3,328)</u>         |
| Decrease (increase) in net debt                           | 809,348                | (821,074)              |
| Net debt - beginning of year                              | <u>(14,910,261)</u>    | <u>(14,089,187)</u>    |
| Net debt - end of year                                    | <u>\$ (14,100,913)</u> | <u>\$ (14,910,261)</u> |

APPROVED BY:

\_\_\_\_\_ Mayor

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

**ROTHESAY****CONSOLIDATED STATEMENT OF CASH FLOWS****FOR THE YEAR ENDED DECEMBER 31, 2017**

|  | <b><u>2017</u></b>  | <b><u>2016</u></b>  |
|--|---------------------|---------------------|
| <b>INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>          |                     |                     |
| <b>OPERATING TRANSACTIONS</b>                                    |                     |                     |
| Annual surplus   | \$ 4,169,420        | \$ 3,820,325        |
| Loss on disposal of tangible capital assets                      | 170,701             | 558,134             |
| Amortization of tangible capital assets                          | 4,127,948           | 3,885,389           |
| Accounts receivable  | 1,876,397           | (2,068,653)         |
| Accounts payable and accrual liabilities                         | 327,356             | (604,323)           |
| Deferred revenue   | 41,452              | 470,216             |
| Accrued sick leave   | 10,435              | 9,368               |
| Change in accrued pension obligation                             | (198,897)           | (277,791)           |
| Change in accrued retirement allowance                           | 15,278              | 7,856               |
| Change in inventory/prepaid expenses/unamortized debenture costs | <u>18,036</u>       | <u>2,093</u>        |
|  | <u>10,558,126</u>   | <u>5,802,614</u>    |
| <b>CAPITAL TRANSACTIONS</b>                                      |                     |                     |
| Acquisition of tangible capital assets                           | (7,746,787)         | (9,095,076)         |
| Change in percentage ownership of capital assets                 | 5,526               | 7,281               |
| Proceeds on disposal of tangible capital assets                  | <u>66,526</u>       | <u>4,108</u>        |
|  | <u>(7,674,735)</u>  | <u>(9,083,687)</u>  |
| <b>FINANCING TRANSACTION</b>                                     |                     |                     |
| Bank loan  | (700,000)           | 700,000             |
| Long term debt (net)   | <u>(228,766)</u>    | <u>1,915,641</u>    |
|  | <u>(928,766)</u>    | <u>2,615,641</u>    |
| <b>INVESTING TRANSACTION</b>                                     |                     |                     |
| Decrease (increase) in investments                               | <u>11,333</u>       | <u>(36,185)</u>     |
| <b>CHANGE IN PERCENTAGE OWNERSHIP</b>                            | <u>(2,022)</u>      | <u>(3,328)</u>      |
| <b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>                 | 1,963,936           | (704,945)           |
| <b>CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR</b>             | <u>7,265,807</u>    | <u>7,970,752</u>    |
| <b>CASH AND CASH EQUIVALENTS - END OF YEAR</b>                   | <u>\$ 9,229,743</u> | <u>\$ 7,265,807</u> |

**ROTHESAY****NOTES TO CONSOLIDATED FINANCIAL STATEMENTS****DECEMBER 31, 2017****1. PURPOSE OF THE ORGANIZATION**

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

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

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

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

Reporting Entity

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

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

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

Interdepartmental and organizational transactions and balances are eliminated.

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

|   | <u>2017</u> | <u>2016</u> |
|---|-------------|-------------|
| Kennebecasis Regional Joint Board of Police Commissioners | 40.82%      | 40.98%      |
| Kennebecasis Valley Fire Department Inc.                  | 41.39%      | 41.45%      |
| Kennebecasis Public Library                               | 40.05%      | 40.05%      |

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

Ownership percentages on any dissolution of the controlled entity may vary from the above depending upon the terms of the agreements.



**ROTHESAY**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

**DECEMBER 31, 2017**

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

Budget

The budget figures contained in these consolidated financial statements were approved by Council on December 12, 2016. The General Fund budget was approved on January 15, 2017 and the Utility Fund budget was approved on December 29, 2016 by the Director of Community Finances.

Financial Instruments

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

Cash and Cash Equivalents

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

Revenue Recognition

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

Other revenue is recorded when it is earned.

Expenditure Recognition

Expenditures are recorded on an accrual basis.

Measurement Uncertainty

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

Examples of significant estimates include:

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

Inventories

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

**ROTHESAY****NOTES TO CONSOLIDATED FINANCIAL STATEMENTS****DECEMBER 31, 2017****2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)**Capital Reserves

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

Operating Reserves

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

Tangible Capital Assets

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

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

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

Segmented Information

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

General Government Services

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

Protective Services

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

Transportation Services

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

Environmental Health Services

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

**ROTHESAY**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

**DECEMBER 31, 2017**

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

*Segmented Information (cont'd)*

Environmental Development Services

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

Recreation and Cultural Services

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

Water and Sewer Services

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

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

Post Employment Benefits

*The Town recognizes its obligations under post employment benefit plans and the related costs, net of plan assets. The Town has a sick leave benefit as documented in Note 15 and a pension plan and retirement allowance as documented in Note 16.*

**3. FINANCIAL INSTRUMENTS**

*The Town is exposed to various risks through its financial instruments and has a comprehensive risk management framework to monitor, evaluate and manage these risks. The following analysis provides information about the Town's risk exposure and concentration as of December 31, 2017:*

Credit Risk

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

Liquidity Risk

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

Currency Risk

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

## ROTHESAY

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2017

## 3. FINANCIAL INSTRUMENTS (cont'd)

Interest Rate Risk

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

## 4. CASH

|                                      | <u>2017</u>         | <u>2016</u>         |
|--------------------------------------|---------------------|---------------------|
| Unrestricted                         | \$ 1,846,813        | \$ 430,353          |
| Restricted - reserve funds (Note 25) | 7,243,801           | 6,706,913           |
| Restricted - controlled entities     | <u>139,129</u>      | <u>128,541</u>      |
|                                      | <u>\$ 9,229,743</u> | <u>\$ 7,265,807</u> |

## 5. ACCOUNTS RECEIVABLE

|   | <u>2017</u>         | <u>2016</u>         |
|---|---------------------|---------------------|
| Due from the Federal Government and its agencies (Note 6) | \$ 483,650          | \$ 1,454,830        |
| Due from the Province of New Brunswick (Note 7)           | -                   | 1,307,973           |
| Water and sewer   | 774,526             | 698,611             |
| Arena   | 72,288              | 48,705              |
| Other   | <u>330,397</u>      | <u>27,139</u>       |
|   | <u>\$ 1,660,861</u> | <u>\$ 3,537,258</u> |

## 6. DUE FROM FEDERAL GOVERNMENT AND ITS AGENCIES

|                                    | <u>2017</u>       | <u>2016</u>         |
|------------------------------------|-------------------|---------------------|
| Canada Revenue Agency (HST refund) | \$ 337,971        | \$ 821,447          |
| Canada 150 grant                   | 145,679           | -                   |
| Small Communities Fund             | <u>-</u>          | <u>633,383</u>      |
|                                    | <u>\$ 483,650</u> | <u>\$ 1,454,830</u> |

## 7. DUE FROM PROVINCE OF NEW BRUNSWICK

|                              | <u>2017</u> | <u>2016</u>         |
|------------------------------|-------------|---------------------|
| Department of Transportation | -           | 674,590             |
| Small Communities Fund       | <u>-</u>    | <u>633,383</u>      |
|                              | <u>\$ -</u> | <u>\$ 1,307,973</u> |



**ROTHESAY****NOTES TO CONSOLIDATED FINANCIAL STATEMENTS****DECEMBER 31, 2017****8. DEFERRED REVENUE**

|  | <u>2017</u>         | <u>2016</u>         |
|--|---------------------|---------------------|
| Government transfers - Gas Tax           | \$ 4,192,313        | \$ 4,081,145        |
| Deferred revenue - Quispamsis            | -                   | 70,395              |
| Deferred revenue - K-Park Levy (Note 14) | <u>18,685</u>       | <u>18,006</u>       |
|  | <u>\$ 4,210,998</u> | <u>\$ 4,169,546</u> |

**9. ACCOUNTS PAYABLES AND ACCRUED LIABILITIES**

|                          | <u>2017</u>         | <u>2016</u>         |
|--------------------------|---------------------|---------------------|
| Accounts payable - trade | \$ 1,984,464        | \$ 1,636,505        |
| Bid deposits             | 72,772              | 71,824              |
| Accrued interest         | 50,159              | 53,327              |
| Accrued liabilities      | 242,973             | 223,032             |
| Accounts payable - other | <u>82,486</u>       | <u>120,810</u>      |
|                          | <u>\$ 2,432,854</u> | <u>\$ 2,105,498</u> |

**10. INVESTMENTS**

The investments represent the Town's proportionate share of the investments of the KRJPC. The investments consist of short term notes, Canadian equities and foreign equities and are recorded at fair market value. The unrealized gain on the investments at December 31, 2017 was \$26,454 (2016 - \$18,710). The investments are restricted for future payment of retirement benefits.

## ROTHESAY

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2017

## 11. LONG TERM DEBT

(a) General Capital Fund

|   | Balance<br>January 1,<br>2017 | Issued<br>during<br>year | Redeemed<br>during<br>year | Balance<br>December 31,<br>2017 |
|---|-------------------------------|--------------------------|----------------------------|---------------------------------|
| New Brunswick Municipal Financing Corporation                 |                               |                          |                            |                                 |
| Debentures:   |                               |                          |                            |                                 |
| BA17 0.95% - 5.00%,<br>due 2019, OIC # 08-03, 08-63           | 333,000                       | -                        | 107,000                    | 226,000                         |
| BB26 1.00% - 4.50%,<br>due 2019, OIC # 08-63, 08-82           | 445,000                       | -                        | 142,000                    | 303,000                         |
| BG18 1.65% - 3.80%,<br>due 2027, OIC # 10-12,<br>11-71, 99-77 | 769,000                       | -                        | 117,000                    | 652,000                         |
| BL26 1.2% - 3.7%,<br>due 2034, OIC # 03-88,<br>11-71, 13-08   | 3,109,000                     | -                        | 176,000                    | 2,933,000                       |
| BN17 1.05% - 3.15%,<br>due 2025, OIC # 10-12, 13-08           | 1,921,000                     | -                        | 232,000                    | 1,689,000                       |
| B019 1.45% - 3.50%,<br>due 2031, OIC # 13-08                  | <u>2,400,000</u>              | <u>-</u>                 | <u>211,000</u>             | <u>2,189,000</u>                |
|   | <u>\$ 8,977,000</u>           | <u>\$ -</u>              | <u>\$ 985,000</u>          | <u>\$ 7,992,000</u>             |

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

2018 - \$1,009,000; 2019 - \$1,033,000; 2020 - \$778,000; 2021 - \$735,000; 2022 - \$715,000

## ROTHESAY

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2017

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

|   | Balance<br>January 1,<br>2017 | Issued<br>during<br>year | Redeemed<br>during<br>year | Balance<br>December 31,<br>2017 |
|---|-------------------------------|--------------------------|----------------------------|---------------------------------|
| <u>(b) Water and Sewer Capital Fund</u>             |                               |                          |                            |                                 |
| New Brunswick Municipal Financing Corporation       |                               |                          |                            |                                 |
| Debentures:   |                               |                          |                            |                                 |
| AY18 3.30% - 4.85%,<br>due 2018, OIC # 96-60, 96-72 | \$ 214,000                    | \$ -                     | \$ 14,000                  | \$ 200,000                      |
| AZ29 2.10 - 4.95%,<br>due 2018, OIC # 03-0092       | 263,000                       | -                        | 128,000                    | 135,000                         |
| BF23 1.35% - 3.45%,<br>due 2021, OIC # 00-18        | 1,362,000                     | -                        | 77,000                     | 1,285,000                       |
| BG19 1.65 - 3.80%,<br>due 2027, OIC # 11-0045       | 455,000                       | -                        | 12,000                     | 443,000                         |
| BH23 1.35 - 3.80%,<br>due 2032, OIC # 00-0018       | 599,000                       | -                        | 30,000                     | 569,000                         |
| BL27 1.2% - 3.7%,<br>due 2034, OIC # 11-0045        | 956,000                       | -                        | 23,000                     | 933,000                         |
| BN18 1.05% - 3.15%,<br>due 2025, OIC # 15-38        | 318,000                       | -                        | 33,000                     | 285,000                         |
| BP21 1.20% - 3.80%,<br>due 2036, OIC # 18-0020      | 850,000                       | -                        | 19,000                     | 831,000                         |
| BR22 1.65% - 3.30%,<br>due 2037, OIC # 15-0069      | -                             | 1,298,000                | -                          | 1,298,000                       |
|   | <u>5,017,000</u>              | <u>1,298,000</u>         | <u>336,000</u>             | <u>5,979,000</u>                |

## Canada Mortgage and Housing Corporation

|                              |                     |                     |                   |                     |
|------------------------------|---------------------|---------------------|-------------------|---------------------|
| CMHC 3.70%, due 2030         |                     |                     |                   |                     |
| OIC # 09-119, 09-139, 10-012 | <u>2,701,851</u>    | <u>-</u>            | <u>150,773</u>    | <u>2,551,078</u>    |
|                              | <u>\$ 7,718,851</u> | <u>\$ 1,298,000</u> | <u>\$ 486,773</u> | <u>\$ 8,530,078</u> |

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

The Water and Sewer Capital Fund contains long term debt of \$565,254 (2016 - \$591,351) issued to fund local improvement projects. The debt will be repaid over a period of time through the collection of local improvement levies.

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

2018 - \$716,352; 2019 - \$391,137; 2020 - \$405,136; 2021 - \$1,288,357; 2022 - \$343,808

In 2018, debenture AY18 will mature with a final amount due of \$200,000, however it is expected that \$185,000 of this payment will be refinanced during that year for an additional ten years. In 2021, debenture BF23 will mature with a final amount due of \$1,042,000, however it is expected that \$956,000 of this payment will be refinanced during that year for an additional ten years.

## ROTHESAY

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2017

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

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

|   | Balance<br>January 1,<br>2017 | Issued<br>during<br>year | Redeemed<br>during<br>year | Balance<br>December 31,<br>2017 |
|---|-------------------------------|--------------------------|----------------------------|---------------------------------|
| New Brunswick Municipal Financing Corporation     |                               |                          |                            |                                 |
| Debentures:                                       |                               |                          |                            |                                 |
| BL45 1.2% - 3.1%,<br>due 2024, OIC # 02-66, 03-53 | 164,747                       | -                        | 19,825                     | 144,922                         |
| BN35 1.05% - 3.15%,<br>due 2025, OIC# 03-53       | <u>331,135</u>                | <u>-</u>                 | <u>35,168</u>              | <u>295,967</u>                  |
|   | <u>\$ 495,882</u>             | <u>\$ -</u>              | <u>\$ 54,993</u>           | <u>\$ 440,889</u>               |

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

2018 - \$53,886; 2019 - \$55,111; 2020 - \$56,336; 2021 - \$57,560; 2022 - \$58,785

Total Long term debt:

|                                   | 2017                 | 2016                 |
|-----------------------------------|----------------------|----------------------|
| General Capital Fund              | \$ 7,992,000         | \$ 8,977,000         |
| Water and Sewer Capital Fund      | 8,530,078            | 7,718,851            |
| Jointly Controlled Entity - KRJPC | <u>440,889</u>       | <u>495,882</u>       |
|                                   | <u>\$ 16,962,967</u> | <u>\$ 17,191,733</u> |

## 12. LAND FOR PUBLIC PURPOSES

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

## 13. SEWER OUTFALL RESERVE

In accordance with an agreement with the Municipality of Quispamsis, Rothesay and the Municipality of Quispamsis are required to fund, on an annual basis, an amount to cover the operating and maintenance costs associated with the shared sewer effluent line and outfall pipe. The contributions are made on a per unit basis, with Rothesay contributing \$1 per unit and the Municipality of Quispamsis contributing \$2 per unit. Any accumulated amounts are transferred to the Water and Sewer Capital Reserve Fund for future capital expenditures. At December 31, 2017, the balance in this reserve was \$219,305 (2016 - \$202,861).



**ROTHESAY****NOTES TO CONSOLIDATED FINANCIAL STATEMENTS****DECEMBER 31, 2017****14. DEFERRED REVENUE**

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

**15. ACCRUED SICK LEAVE**

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

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

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

The following summarizes the major assumptions in the valuation:

- annual salary increase is 3%;
- the discount rate used to determine the accrued benefit obligations is 3.17%;
- retirement age is 65 for Rothestay and 60 for KVFD; and
- estimated net excess utilization of rate of sick leave varies with age.

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

The consolidated unfunded liability consist of:

|           | Estimated<br><u>2017</u> | <u>2016</u>       |
|-----------|--------------------------|-------------------|
| Rothestay | \$ 15,700                | \$ 13,300         |
| KRJPC     | 5,429                    | 5,450             |
| KVFD      | <u>304,459</u>           | <u>296,404</u>    |
|           | <u>\$ 325,588</u>        | <u>\$ 315,154</u> |

**ROTHESAY****NOTES TO CONSOLIDATED FINANCIAL STATEMENTS****DECEMBER 31, 2017****16. POST EMPLOYMENT BENEFITS PAYABLE**Retirement Allowance Program

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

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

KVFD's retiring employees are entitled to four weeks' regular salary for every five years of employment to a maximum of 24 weeks based on a minimum of ten years service. The employee must be of retirement age of 60.

The accrued liability is based on an actuarial valuation as at December 31, 2016, which used a discount rate of 3.3% and an annual salary increase rate of 3%.

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

The accrued liability is based on an actuarial valuation as at July 31, 2016, which used a discount rate of 2.86% and an annual salary increase rate of 3%.

The consolidated unfunded liability consist of:

|                        | <u>2017</u>       | <u>2016</u>       |
|------------------------|-------------------|-------------------|
| Rothesay               | \$ 355,325        | \$ 346,100        |
| KVFD                   | 150,924           | 142,040           |
| KRJPC                  | <u>315,787</u>    | <u>318,618</u>    |
| Balance at end of year | <u>\$ 822,036</u> | <u>\$ 806,758</u> |

KVFD and KRJPC have internally restricted funds for their liabilities

Pension Obligation

Employees of Rothesay, KVFD and KRJPC 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.

**ROTHESAY****NOTES TO CONSOLIDATED FINANCIAL STATEMENTS****DECEMBER 31, 2017****16. POST EMPLOYMENT BENEFITS PAYABLE (cont'd)**

The actuarial valuation for accounting purposes was based on a number of assumptions about future events, such as inflation rates, interest rates, wage and salary increases and employee turnover and mortality. The assumptions used reflect management's best estimates. The following summarizes the major assumptions in the valuation as at December 31, 2016:

- the expected inflation rate is 2.25% (prior 2.25%);
- the discount rate used to determine the accrued benefit obligation is 5.60% (prior 5.85%);
- the expected rate of return on assets is 5.60% (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, a change 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 benefits 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 contributions 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 Rothesay:

- The average age of the 46 active employees covered by the NBMEPP is 46.4 (as at Dec 31, 2015);
- benefit payments were \$181,700 in 2016 and were estimated to be \$71,900 in 2017; and
- combined contributions were \$427,000 in 2016 and were estimated to be \$437,800 in 2017.

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

- 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.

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

- 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.

**ROTHESAY****NOTES TO CONSOLIDATED FINANCIAL STATEMENTS****DECEMBER 31, 2017****16. POST EMPLOYMENT BENEFITS PAYABLE (cont'd)**

In addition to determining the position of the NBMEPP as it relates to Rothesay and the other controlled entities as at December 31, 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 5.60%, 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:

|  | <b>Estimated<br/>Jan 1, 2017 to<br/>Dec 31, 2017</b> | <b>Jan 1, 2016 to<br/>Dec 31, 2016</b> |
|--|--|--|
| <b>Accrued Benefit Liability</b>                 |  |  |
| Accrued benefit liability at beginning of period | \$ 773,467   | \$ 1,035,979                           |
| Change in ownership percentage                   | (1,621)  | (2,441)                                |
| Adjustment to actual                             | (12,629)   | (9,671)                                |
| Pension expense for the year                     | 285,494  | 210,364                                |
| Employer contributions                           | <u>(470,141)</u>                                     | <u>(460,764)</u>                       |
| Accrued benefit liability at end of period       | <u>\$ 574,570</u>                                    | <u>\$ 773,467</u>                      |

In summary, the consolidated accrued benefit liability is estimated to be \$574,570 as at December 31, 2017. The December 31, 2016 liability was estimated in the prior year. The actual liability was calculated to be \$760,838. The difference of \$186,268 has been recorded in the current year. This amount is included in the post employment benefits payable on the consolidated statement of financial position.

|          | <b>Estimated<br/>Jan 1, 2017 to<br/>Dec 31, 2017</b> | <b>Jan 1, 2016 to<br/>Dec 31, 2016</b> |
|----------|--|--|
| Rothesay | \$ 66,300  | \$ 142,000                             |
| KVFD     | 281,825  | 324,471                                |
| KRJPC    | <u>226,445</u>                                       | <u>306,996</u>                         |
|          | <u>\$ 574,570</u>                                    | <u>\$ 773,467</u>                      |

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

|   | <b>Estimated<br/>Jan 1, 2017 to<br/>Dec 31, 2017</b> | <b>Jan 1, 2016 to<br/>Dec 31, 2016</b> |
|---|--|--|
| <b>Reconciliation of Funded Status at End of Period</b> |  |  |
| Accrued benefit obligation                              | \$ 16,319,683  | \$ 15,088,041                          |
| Plan assets   | <u>(15,678,980)</u>                                  | <u>(14,256,352)</u>                    |
| Plan deficit  | 640,703  | 831,689                                |
| Unamortized experience losses                           | <u>(66,133)</u>                                      | <u>(70,851)</u>                        |
| Accrued benefit liability at end of period              | <u>\$ 574,570</u>                                    | <u>\$ 760,838</u>                      |



## ROTHESAY

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2017

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

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

|   | <b>Estimated<br/>Jan 1, 2017 to<br/>Dec 31, 2017</b> | <b>Jan 1, 2016 to<br/>Dec 31, 2016</b> |
|---|--|--|
| <b>Reconciliation of Accrued Benefit Obligation</b> |  |  |
| Accrued benefit obligation at beginning of period   | \$ 15,088,041  | \$ 13,401,075                          |
| Change in ownership percentage                      | (26,629)   | (24,252)                               |
| Current service cost                                | 710,477  | 652,026                                |
| Benefits payments                                   | (306,948)  | (520,456)                              |
| Interest for period                                 | 854,742  | 786,351                                |
| Experience loss during period                       | -  | 793,297                                |
| Accrued benefit obligation at end of period         | <u>\$ 16,319,683</u>                                 | <u>\$ 15,088,041</u>                   |

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

|                                      | <b>Estimated<br/>Jan 1, 2017 to<br/>Dec 31, 2017</b> | <b>Jan 1, 2016 to<br/>Dec 31, 2016</b> |
|--------------------------------------|--|--|
| <b>Reconciliation of Plan Assets</b> |  |  |
| Plan assets at beginning of period   | \$ 14,256,352  | \$ 12,624,450                          |
| Change in ownership percentage       | (25,367)   | (23,119)                               |
| Employer contributions               | 470,141  | 457,116                                |
| Employee contributions               | 470,141  | 459,116                                |
| Benefit payments                     | (306,948)  | (520,456)                              |
| Return on plan assets during period  | <u>814,661</u>                                       | <u>1,259,245</u>                       |
| Plan assets at end of period         | <u>\$ 15,678,980</u>                                 | <u>\$ 14,256,352</u>                   |

Total expense related to pensions include the following components:

|  | <b>Estimated<br/>Jan 1, 2017 to<br/>Dec 31, 2017</b> | <b>Actual<br/>Jan 1, 2016 to<br/>Dec 31, 2016</b> |
|--|--|---|
| <b>Pension Expense</b>                 |  |   |
| Employer current service cost          | \$ 240,336   | \$ 192,911  |
| Interest on accrued benefit obligation | 854,742  | 786,351   |
| Expected return on assets              | (814,661)  | (748,733)   |
| Amortization of unrecognized balances  |  |   |
| Prior service savings                  | 17,200   | 8,700   |
| Experience loss                        | <u>(12,122)</u>                                      | <u>(15,378)</u>                                   |
| Pension expense                        | <u>\$ 285,495</u>                                    | <u>\$ 223,851</u>                                 |

The pension expense is included in the statement of operations.

## ROTHESAY

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2017

**17. CONTINGENT LIABILITY**

In the normal course of operations, the Town becomes involved in various claims and legal proceedings. While the final outcome with respect to claims and legal proceedings pending at December 31, 2017 cannot be predicted with certainty, it is the opinion of management and council that resolution of these matters will not have a material adverse effect.

**18. COMMITMENTS**Solid Waste Collection and Transportation Services

In 2014, the Town entered into a contract for solid waste collection and transportation services from January 2015 to December 2018. The Town reserves the right to extend contract for an additional two years. The minimum annual payments next year is \$249,500.

**19. SHORT TERM BORROWING**Operating Borrowing

As prescribed in the Municipalities Act, borrowing to finance General Operating Fund operations is limited to 4% of the Municipality's budget. Borrowing to finance Water and Sewer Fund operations is limited to 50% of the operating budget for the year. In 2017, the Town has complied with these restrictions.

Capital Funds

At December 31, 2017, there were short-term funds totaling \$660,000 (2016 - \$700,000) borrowed from other funds and no short-term funds (2016 - \$700,000) borrowed from a financial institution to provide interim funding for capital projects in the General Capital Fund.

At December 31, 2017, there were short-term funds totaling \$674,040 (2016 - \$625,000) borrowed from other funds and no short-term funds (2016 - nil) borrowed from a financial institution to provide interim funding for capital projects in the Water and Sewer Capital Fund.

Interim Borrowing Capital Funds

The Town has remaining outstanding authority for short-term borrowings as follows:

|   |                     |
|---|---------------------|
| Water and Sewer Capital Fund, OIC # 15-0069                     | \$ 1,202,000        |
| Water and Sewer Capital Fund, OIC # 15-0069 - interim financing | <u>5,000,000</u>    |
|   | \$ <u>6,202,000</u> |

**ROTHESAY****NOTES TO CONSOLIDATED FINANCIAL STATEMENTS****DECEMBER 31, 2017****19. SHORT TERM BORROWING (cont'd)**Inter-fund Borrowing

The Municipal Financing Reporting Manual requires that short term inter-fund borrowings be repaid in the next year unless the borrowing is for a capital project. The amounts payable between Funds are in compliance with the requirements.

Amounts outstanding at year end are inter fund regular payables or in some cases, a short term loan may exist from the reserve account. Where a loan is in place, interest is paid to the reserve account at a rate that equates what the account would have earned had it been in the bank. These loan amounts are paid off within the following year and council is given a summary at year end to be fully informed of these transactions.

**20. UTILITY FUND SURPLUS**

The Municipalities Act requires Utility Fund surplus amounts to be absorbed into one or more of four Operating Budgets commencing with the second next ensuing year; the balance of the surplus at the end of the year consists of:

|              | <u>2017</u>      | <u>2016</u>      |
|--------------|------------------|------------------|
| 2017 Surplus | \$ 11,713        | \$ -             |
| 2016 Surplus | 21,125           | 21,125           |
| 2015 Surplus | <u>-</u>         | <u>28,535</u>    |
|              | <u>\$ 32,838</u> | <u>\$ 49,660</u> |

# NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2017

## 21. SCHEDULE OF TANGIBLE CAPITAL ASSETS

|  | Land                |                     | Buildings and Leasehold |                     | Machinery and       | Roads and            | Infrastructure       |                      |                     |                      | Assets Under        | 2017                 | 2016                 |
|--|---------------------|---------------------|-------------------------|---------------------|---------------------|----------------------|----------------------|----------------------|---------------------|----------------------|---------------------|----------------------|----------------------|
|  | Land                | Improvements        | Improvements            | Vehicles            | Equipment           | Streets              | Sewer                | Water                | Sewer               | Subtotal             | Construction        | Total                | Total                |
| <b>COST</b>                                      |                     |                     |                         |                     |                     |                      |                      |                      |                     |                      |                     |                      |                      |
| Balance - beginning of year                      | \$ 4,823,415        | \$ 7,972,702        | \$ 10,764,378           | \$ 3,388,521        | \$ 3,853,510        | \$ 37,271,044        | \$ 18,624,605        | \$ 26,000,317        | \$ 16,683,991       | \$ 129,382,483       | \$ 2,650,357        | \$ 132,032,840       | \$ 124,340,604       |
| Change in ownership                              | (345)               | (89)                | (5,011)                 | (2,709)             | (1,243)             | -                    | -                    | -                    | -                   | (9,397)              | -                   | (9,397)              | (12,571)             |
| Add: Net additions during the year               | -                   | -                   | 220,763                 | 1,257,751           | 331,617             | 1,492,272            | 320,869              | 760,657              | 112,720             | 4,496,649            | 3,250,138           | 7,746,787            | 10,666,358           |
| Less: Disposals during the year                  | (58,584)            | -                   | -                       | (198,560)           | (105,107)           | (458,342)            | (17,925)             | -                    | (16,408)            | (854,926)            | -                   | (854,926)            | (2,961,551)          |
| Balance - end of year                            | <u>4,764,486</u>    | <u>7,972,613</u>    | <u>10,980,130</u>       | <u>4,445,003</u>    | <u>4,078,777</u>    | <u>38,304,974</u>    | <u>18,927,549</u>    | <u>26,760,974</u>    | <u>16,780,303</u>   | <u>133,014,809</u>   | <u>5,900,495</u>    | <u>138,915,304</u>   | <u>132,032,840</u>   |
| <b>ACCUMULATED AMORTIZATION</b>                  |                     |                     |                         |                     |                     |                      |                      |                      |                     |                      |                     |                      |                      |
| Balance - beginning of year                      | -                   | 2,586,338           | 3,485,418               | 1,925,209           | 1,277,628           | 17,971,417           | 6,174,906            | 6,122,510            | 7,571,315           | 47,114,741           | -                   | 47,114,741           | 44,062,668           |
| Change in ownership                              | -                   | (53)                | (1,895)                 | (1,305)             | (618)               | -                    | -                    | -                    | -                   | (3,871)              | -                   | (3,871)              | (5,290)              |
| Add: Amortization during the year                | -                   | 422,096             | 332,517                 | 394,485             | 317,027             | 1,579,542            | 385,061              | 499,104              | 248,116             | 4,127,948            | -                   | 4,127,948            | 3,885,389            |
| Less: Accumulated amortization on disposals      | -                   | -                   | -                       | (165,701)           | (98,233)            | (333,410)            | (12,466)             | -                    | (7,889)             | (617,699)            | -                   | (617,699)            | (828,026)            |
| Balance - end of year                            | <u>-</u>            | <u>3,008,381</u>    | <u>3,816,040</u>        | <u>2,152,688</u>    | <u>1,495,804</u>    | <u>19,217,549</u>    | <u>6,497,501</u>     | <u>6,621,614</u>     | <u>7,811,542</u>    | <u>50,621,119</u>    | <u>-</u>            | <u>50,621,119</u>    | <u>47,114,741</u>    |
| <b>NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS</b> |                     |                     |                         |                     |                     |                      |                      |                      |                     |                      |                     |                      |                      |
|  | <u>\$ 4,764,486</u> | <u>\$ 4,964,232</u> | <u>\$ 7,164,090</u>     | <u>\$ 2,292,315</u> | <u>\$ 2,582,973</u> | <u>\$ 19,087,425</u> | <u>\$ 12,430,048</u> | <u>\$ 20,139,360</u> | <u>\$ 8,968,761</u> | <u>\$ 82,393,690</u> | <u>\$ 5,900,495</u> | <u>\$ 88,294,185</u> | <u>\$ 84,918,099</u> |
| <b>Consists of:</b>                              |                     |                     |                         |                     |                     |                      |                      |                      |                     |                      |                     |                      |                      |
| General Fund Assets                              | \$ 4,405,177        | \$ 4,885,931        | \$ 3,013,308            | \$ 1,547,710        | \$ 2,218,102        | \$ 18,877,686        | \$ 12,430,048        | \$ -                 | \$ -                | \$ 47,377,962        | \$ 145,678          | \$ 47,523,640        | \$ 49,969,325        |
| Utility Fund Assets                              | 119,971             | -                   | 1,380,488               | 74,622              | 117,221             | 209,739              | -                    | 20,139,360           | 8,968,761           | 31,010,162           | 5,754,817           | 36,764,979           | 30,710,645           |
| Controlled Entities                              | <u>239,338</u>      | <u>78,301</u>       | <u>2,770,294</u>        | <u>669,983</u>      | <u>247,650</u>      | <u>-</u>             | <u>-</u>             | <u>-</u>             | <u>-</u>            | <u>4,005,566</u>     | <u>-</u>            | <u>4,005,566</u>     | <u>4,238,129</u>     |
|  | <u>\$ 4,764,486</u> | <u>\$ 4,964,232</u> | <u>\$ 7,164,090</u>     | <u>\$ 2,292,315</u> | <u>\$ 2,582,973</u> | <u>\$ 19,087,425</u> | <u>\$ 12,430,048</u> | <u>\$ 20,139,360</u> | <u>\$ 8,968,761</u> | <u>\$ 82,393,690</u> | <u>\$ 5,900,495</u> | <u>\$ 88,294,185</u> | <u>\$ 84,918,099</u> |

# NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2017

## 22. SCHEDULE OF TANGIBLE CAPITAL ASSETS FOR JOINTLY CONTROLLED ENTITIES

|  | <u>Land</u>       | <u>Land Improvements</u> | <u>Buildings</u>    | <u>Vehicles</u>   | <u>Machinery and Equipment</u> | <u>Assets Under Construction</u> | <u>2017 Total</u>   | <u>2016 Total</u>   |
|--|-------------------|--------------------------|---------------------|-------------------|--------------------------------|----------------------------------|---------------------|---------------------|
| <b>COST</b>                                      |                   |                          |                     |                   |                                |                                  |                     |                     |
| Balance - beginning of year                      | \$ 239,683        | \$ 123,250               | \$ 3,916,326        | \$ 1,426,077      | \$ 605,661                     | \$ -                             | \$ 6,310,997        | \$ 6,226,053        |
| Change in percentage ownership                   | (345)             | (89)                     | (5,011)             | (2,709)           | (1,243)                        | -                                | (9,397)             | (12,571)            |
| Add: Net additions during the year               | -                 | -                        | 21,577              | 39,001            | 56,220                         | -                                | 116,798             | 134,068             |
| Less: Disposals during the year                  | -                 | -                        | -                   | (48,055)          | (12,521)                       | -                                | (60,576)            | (36,553)            |
| Balance - end of year                            | <u>239,338</u>    | <u>123,161</u>           | <u>3,932,892</u>    | <u>1,414,314</u>  | <u>648,117</u>                 | <u>-</u>                         | <u>6,357,822</u>    | <u>6,310,997</u>    |
| <b>ACCUMULATED AMORTIZATION</b>                  |                   |                          |                     |                   |                                |                                  |                     |                     |
| Balance - beginning of year                      | -                 | 37,149                   | 1,025,053           | 683,505           | 327,161                        | -                                | 2,072,868           | 1,785,232           |
| Change in percentage ownership                   | -                 | (53)                     | (1,895)             | (1,305)           | (618)                          | -                                | (3,871)             | (5,290)             |
| Add: Amortization during the year                | -                 | 7,764                    | 139,440             | 96,890            | 79,719                         | -                                | 323,813             | 327,020             |
| Less: Accumulated amortization on disposals      | -                 | -                        | -                   | (34,759)          | (5,795)                        | -                                | (40,554)            | (34,094)            |
| Balance - end of year                            | <u>-</u>          | <u>44,860</u>            | <u>1,162,598</u>    | <u>744,331</u>    | <u>400,467</u>                 | <u>-</u>                         | <u>2,352,256</u>    | <u>2,072,868</u>    |
| <b>NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS</b> | <u>\$ 239,338</u> | <u>\$ 78,301</u>         | <u>\$ 2,770,294</u> | <u>\$ 669,983</u> | <u>\$ 247,650</u>              | <u>\$ -</u>                      | <u>\$ 4,005,566</u> | <u>\$ 4,238,129</u> |



## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2017

### 23. SCHEDULE OF SEGMENT DISCLOSURE

|  | <u>General</u>    | <u>Protective</u> | <u>Transportation</u> | <u>Environmental<br/>Health</u> | <u>Environmental<br/>Development</u> | <u>Recreation<br/>and Culture</u> | <u>Water and<br/>Sewer</u> | <u>2017<br/>Consolidated</u> | <u>2016<br/>Consolidated</u> |
|--|-------------------|-------------------|-----------------------|---------------------------------|--------------------------------------|-----------------------------------|----------------------------|------------------------------|------------------------------|
| <b>REVENUE</b>                         |                   |                   |                       |                                 |                                      |                                   |                            |                              |                              |
| Property tax warrant                   | \$ 1,749,951      | \$ 4,518,228      | \$ 5,213,824          | \$ 609,279                      | \$ 471,294                           | \$ 2,769,044                      | \$ -                       | \$ 15,331,620                | \$ 14,961,842                |
| Sale of service                        | 66,500            | -                 | -                     | -                               | -                                    | 324,076                           | -                          | 390,576                      | 328,058                      |
| Services provided to other governments | -                 | -                 | 81,520                | -                               | -                                    | -                                 | -                          | 81,520                       | 89,243                       |
| Other own source                       | 115,946           | -                 | 232,700               | -                               | 116,921                              | -                                 | 356,032                    | 821,599                      | 991,255                      |
| Unconditional grant                    | 13,693            | 35,355            | 40,798                | 4,768                           | 3,688                                | 21,668                            | -                          | 119,970                      | 118,987                      |
| Conditional government transfers       | -                 | -                 | 740,000               | -                               | -                                    | 182,138                           | 1,918,730                  | 2,840,868                    | 2,403,277                    |
| Water and sewer user fees              | -                 | -                 | -                     | -                               | -                                    | -                                 | 2,778,345                  | 2,778,345                    | 2,696,571                    |
| Sundry and interest                    | <u>92,465</u>     | <u>173,945</u>    | <u>-</u>              | <u>-</u>                        | <u>-</u>                             | <u>7,495</u>                      | <u>77,170</u>              | <u>351,075</u>               | <u>472,423</u>               |
|  | <u>2,038,555</u>  | <u>4,727,528</u>  | <u>6,308,842</u>      | <u>614,047</u>                  | <u>591,903</u>                       | <u>3,304,421</u>                  | <u>5,130,277</u>           | <u>22,715,573</u>            | <u>22,061,656</u>            |
| <b>EXPENDITURE</b>                     |                   |                   |                       |                                 |                                      |                                   |                            |                              |                              |
| Salaries and benefits                  | 845,813           | 3,734,581         | 1,043,494             | -                               | 293,495                              | 611,156                           | 582,738                    | 7,111,277                    | 7,206,163                    |
| Goods and services                     | 813,747           | 555,633           | 1,603,469             | 609,255                         | 177,708                              | 1,329,258                         | 1,475,092                  | 6,564,162                    | 6,131,549                    |
| Interest                               | 1,995             | 19,552            | 70,066                | -                               | -                                    | 154,133                           | 297,207                    | 542,953                      | 510,675                      |
| Other                                  | 34,159            | 8,316             | 90,236                | -                               | -                                    | -                                 | 67,103                     | 199,814                      | 507,595                      |
| Amortization                           | <u>54,141</u>     | <u>199,684</u>    | <u>2,346,229</u>      | <u>-</u>                        | <u>-</u>                             | <u>674,195</u>                    | <u>853,699</u>             | <u>4,127,948</u>             | <u>3,885,349</u>             |
|  | <u>1,749,855</u>  | <u>4,517,766</u>  | <u>5,153,494</u>      | <u>609,255</u>                  | <u>471,203</u>                       | <u>2,768,742</u>                  | <u>3,275,839</u>           | <u>18,546,154</u>            | <u>18,241,331</u>            |
| Surplus (deficit) for the year         | <u>\$ 288,700</u> | <u>\$ 209,762</u> | <u>\$ 1,155,348</u>   | <u>\$ 4,792</u>                 | <u>\$ 120,700</u>                    | <u>\$ 535,679</u>                 | <u>\$ 1,854,438</u>        | <u>\$ 4,169,419</u>          | <u>\$ 3,820,325</u>          |

# NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2017

## 24. RECONCILIATION OF ANNUAL SURPLUS

|  | General<br>Operating<br>Fund | General<br>Capital<br>Fund | Utility<br>Operating<br>Fund | Utility<br>Capital<br>Fund | General<br>Operating<br>Reserve Fund | General<br>Capital<br>Reserve Fund | Utility<br>Operating<br>Reserve<br>Fund | Utility<br>Capital<br>Reserve<br>Fund | Jointly<br>Controlled<br>Entities | Total        |
|--|------------------------------|----------------------------|------------------------------|----------------------------|--------------------------------------|------------------------------------|---|---------------------------------------|-----------------------------------|--------------|
| 2017 annual surplus (deficit)                          | \$ 4,575,947                 | \$ (2,714,269)             | \$ 1,090,224                 | \$ 1,182,817               | \$ 7,560                             | \$ 42,182                          | \$ 816                                  | \$ 7,987                              | \$ (23,844)                       | \$ 4,169,420 |
| Adjustments to annual surplus                          |                              |                            |                              |                            |                                      |                                    |   |                                       |                                   |              |
| (deficit) for funding requirements                     |                              |                            |                              |                            |                                      |                                    |   |                                       |                                   |              |
| Second previous year's surplus                         | 10,030                       | -                          | 28,535                       | -                          | -                                    | -                                  | -                                       | -                                     | 69,464                            | 108,029      |
| Transfers between funds                                |                              |                            |                              |                            |                                      |                                    |   |                                       |                                   |              |
| Transfer elimination                                   | (600,000)                    | -                          | -                            | -                          | -                                    | 600,000                            | -                                       | -                                     | -                                 | -            |
| Transfer elimination                                   | (851,168)                    | -                          | -                            | -                          | -                                    | 851,168                            | -                                       | -                                     | -                                 | -            |
| Transfer elimination                                   | -                            | 744,106                    | -                            | -                          | -                                    | (744,106)                          | -                                       | -                                     | -                                 | -            |
| Transfer elimination                                   | (15,444)                     | -                          | -                            | -                          | 15,444                               | -                                  | -                                       | -                                     | -                                 | -            |
| Transfer elimination                                   | 2,142                        | -                          | -                            | -                          | (2,142)                              | -                                  | -                                       | -                                     | -                                 | -            |
| Transfer elimination                                   | -                            | -                          | (68,000)                     | -                          | -                                    | -                                  | -                                       | 68,000                                | -                                 | -            |
| Transfer elimination                                   | -                            | -                          | -                            | 500,000                    | -                                    | -                                  | -                                       | (300,000)                             | -                                 | -            |
| Transfer elimination                                   | -                            | -                          | (4,000)                      | -                          | -                                    | -                                  | -                                       | 4,000                                 | -                                 | -            |
| Transfer elimination                                   | -                            | -                          | (10,768)                     | -                          | -                                    | -                                  | -                                       | 10,768                                | -                                 | -            |
| Transfer elimination                                   | (2,171,447)                  | 2,171,447                  | (537,505)                    | 537,505                    | -                                    | -                                  | -                                       | -                                     | -                                 | -            |
| Long term debt principal repayment                     | (985,000)                    | 985,000                    | (486,773)                    | 486,773                    | -                                    | -                                  | -                                       | -                                     | -                                 | -            |
| Provision for retirement allowance                     | -                            | -                          | -                            | -                          | -                                    | -                                  | -                                       | -                                     | (42,176)                          | (42,176)     |
| Provision for pension liability                        | (75,700)                     | -                          | -                            | -                          | -                                    | -                                  | -                                       | -                                     | (80,764)                          | (156,464)    |
| Provision for sick leave accrual                       | -                            | -                          | -                            | -                          | -                                    | -                                  | -                                       | -                                     | 8,485                             | 8,485        |
| Accumulated amortization on disposal of capital assets | -                            | (577,145)                  | -                            | -                          | -                                    | -                                  | -                                       | -                                     | (40,553)                          | (617,698)    |
| Revenue adjustment                                     | 480                          | -                          | -                            | -                          | -                                    | -                                  | -                                       | -                                     | -                                 | 480          |
| Deferred Gas tax revenue                               | 111,166                      | -                          | -                            | -                          | -                                    | -                                  | -                                       | -                                     | -                                 | 111,166      |
| Unrealized loss on investments                         | -                            | -                          | -                            | -                          | -                                    | -                                  | -                                       | -                                     | (7,816)                           | (7,816)      |
| Amortization expense                                   | -                            | 2,950,436                  | -                            | 853,699                    | -                                    | -                                  | -                                       | -                                     | 323,807                           | 4,127,942    |
| Total adjustments to 2017 annual surplus (deficit)     | (4,574,941)                  | 6,273,844                  | (1,078,511)                  | 2,177,977                  | 13,302                               | 707,062                            | -                                       | (217,232)                             | 230,447                           | 3,531,948    |
| 2017 annual surplus (deficit) for funding requirements | \$ 1,006                     | \$ 3,559,575               | \$ 11,713                    | \$ 3,360,794               | \$ 20,862                            | \$ 749,244                         | \$ 816                                  | \$ (209,245)                          | \$ 206,603                        | \$ 7,701,368 |

# NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2017

## 25. STATEMENT OF RESERVES

|   | <u>General<br/>Operating<br/>Reserve</u> | <u>General<br/>Capital<br/>Reserve</u> | <u>Utility<br/>Operating<br/>Reserve</u> | <u>Utility<br/>Capital<br/>Reserve</u> | <u>Land for<br/>Public<br/>Purpose</u> | <u>2017<br/>Total</u> | <u>2016<br/>Total</u> |
|---|--|--|--|--|--|-----------------------|-----------------------|
| <b>ASSETS</b>                             |  |  |  |  |  |                       |                       |
| Cash and short term investments           | \$ 797,471                               | \$ 5,576,054                           | \$ -                                     | \$ 870,276                             | \$ -                                   | \$ 7,243,801          | \$ 6,706,913          |
| Due from (to) other funds                 | <u>7,646</u>                             | <u>324,509</u>                         | <u>101,033</u>                           | <u>(100,940)</u>                       | <u>107,431</u>                         | <u>439,679</u>        | <u>414,890</u>        |
|   | <u>\$ 805,117</u>                        | <u>\$ 5,900,563</u>                    | <u>\$ 101,033</u>                        | <u>\$ 769,336</u>                      | <u>\$ 107,431</u>                      | <u>\$ 7,683,480</u>   | <u>\$ 7,121,803</u>   |
| <b>ACCUMULATED SURPLUS</b>                | <u>\$ 805,117</u>                        | <u>\$ 5,900,563</u>                    | <u>\$ 101,033</u>                        | <u>\$ 769,336</u>                      | <u>\$ 107,431</u>                      | <u>\$ 7,683,480</u>   | <u>\$ 7,121,803</u>   |
| <b>REVENUE</b>                            |  |  |  |  |  |                       |                       |
| Other government transfers                | \$ -                                     | \$ 851,168                             | \$ -                                     | \$ 10,768                              | \$ -                                   | \$ 861,936            | \$ 840,952            |
| Transfers from Operating Funds            | -  | <u>600,000</u>                         | -  | 72,000                                 | 15,444                                 | 687,444               | 150,619               |
| Interest                                  | <u>6,928</u>                             | <u>42,182</u>                          | <u>816</u>                               | <u>7,987</u>                           | <u>632</u>                             | <u>58,545</u>         | <u>54,946</u>         |
|   | <u>6,928</u>                             | <u>1,493,350</u>                       | <u>816</u>                               | <u>90,755</u>                          | <u>16,076</u>                          | <u>1,607,925</u>      | <u>1,046,517</u>      |
| <b>EXPENDITURES</b>                       |  |  |  |  |  |                       |                       |
| Transfers to General Operating Fund       | -  | -                                      | -  | -                                      | 2,142                                  | 2,142                 | -                     |
| Transfer to General Capital Fund          | -  | 744,106                                | -  | -                                      | -                                      | 744,106               | 821,669               |
| Transfers to Water and Sewer Capital Fund | -  | -                                      | -  | 300,000                                | -                                      | 300,000               | 388,686               |
|   | -  | <u>744,106</u>                         | -  | <u>300,000</u>                         | <u>2,142</u>                           | <u>1,046,248</u>      | <u>1,210,355</u>      |
| <b>ANNUAL SURPLUS (DEFICIT)</b>           | <u>\$ 6,928</u>                          | <u>\$ 749,244</u>                      | <u>\$ 816</u>                            | <u>\$ (209,245)</u>                    | <u>\$ 13,934</u>                       | <u>\$ 561,677</u>     | <u>\$ (163,838)</u>   |

| <u>Name of Investment</u> | <u>Principal<br/>Amount</u> | <u>Interest<br/>Rate</u> | <u>Date of<br/>Maturity</u> |
|---------------------------|-----------------------------|--------------------------|-----------------------------|
| Cashable GIC              | \$ 3,848,757                | 1.10%                    | October 26, 2018            |
| Cashable GIC              | 100,031                     | 1.12%                    | December 22, 2018           |

**ROTHESAY**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

**DECEMBER 31, 2017**

**25. STATEMENT OF RESERVES (cont'd)**

**Council Resolutions regarding transfers to and from reserves:**

Moved by Counc. Brenan and seconded by Counc. Shea the sum of \$600,000.00 be transferred from the General Operating Fund to the General Capital Reserve Fund to cover the costs of future Capital projects.

**CARRIED.**

Moved by Counc. Brenan and seconded by Counc. Lewis Gas Tax Funding in the amount of \$840,952.00 for the year 2017, be transferred to the General Capital Reserve Fund (Gas Tax).

**CARRIED.**

Moved by Counc. Brenan and seconded by Counc. McGuire the sum of \$744,105.57 be transferred from the General Capital Reserve (Gas Tax) to the General Operating Fund to cover the costs of Capital projects.

**CARRIED.**

Moved by Counc. Brenan and seconded by Counc. McGuire the sum of \$15,444.00 be transferred from the General Operating Fund to the Land for Public Purposes Reserve Fund for external contributions.

**CARRIED.**

Moved by Counc. Brenan and seconded by Deputy Mayor Alexander \$2,142.03 be transferred from the Land for Public Purposes Reserve Fund to the General Operating Fund for capital expenditures.

**CARRIED.**

Moved by Counc. Brenan and seconded by Deputy Mayor Alexander the sum of \$68,000.00 be transferred from the Utility Operating Fund to the Utility Capital Reserve Fund for water and sewer connection fees.

**CARRIED.**

Moved by Counc. Brenan and seconded by Counc. McGuire \$300,000.00 be transferred from the Utility Capital Reserve Fund to the Utility Operating Fund to cover the costs of Capital projects.

**CARRIED.**

Moved by Counc. Brenan and seconded by Deputy Mayor Alexander the sum of \$4,000 be transferred from the Utility Operating Fund to the Utility Sewage Outfall Reserve Fund for Rothesay's contribution to the Sewage Outfall Reserve.

**CARRIED.**

Moved by Counc. Brenan and seconded by Deputy Mayor Alexander the sum of \$10,768.00 received from Quispamsis for Sewage Outfall be transferred from the Utility Operating Fund to the Utility Sewage Outfall Reserve Fund.

**CARRIED.**

I hereby certify that the above are true and exact copies of resolutions adopted at the regular meeting of Council on December 11, 2017.

\_\_\_\_\_  
Clerk,  
Rothesay

\_\_\_\_\_  
Date

## ROTHESAY

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2017

## 26. STATEMENT OF JOINTLY CONTROLLED ENTITIES OPERATIONS

|   | <u>KV Fire</u>      | <u>Police</u>       | <u>Library</u>      | <u>2017<br/>Total</u> | <u>2016<br/>Total</u> |
|---|---------------------|---------------------|---------------------|-----------------------|-----------------------|
| <b>ASSETS</b>                             | \$ <u>1,495,800</u> | \$ <u>1,524,054</u> | \$ <u>1,940,958</u> | \$ <u>4,960,812</u>   | \$ <u>5,148,789</u>   |
| <b>LIABILITIES</b>                        | \$ <u>833,435</u>   | \$ <u>1,153,875</u> | \$ <u>10,659</u>    | \$ <u>1,997,969</u>   | \$ <u>21,060,080</u>  |
| <b>ACCUMULATED<br/>SURPLUS</b>            | \$ <u>662,365</u>   | \$ <u>370,179</u>   | \$ <u>1,930,299</u> | \$ <u>2,962,843</u>   | \$ <u>2,988,709</u>   |
| <b>REVENUE</b>                            | \$ 1,995,298        | \$ 2,553,580        | \$ 93,876           | \$ 4,642,754          | \$ 4,612,005          |
| <b>EXPENDITURES</b>                       | <u>2,003,099</u>    | <u>2,453,078</u>    | <u>210,421</u>      | <u>4,666,598</u>      | <u>4,584,121</u>      |
|   | (7,801)             | 100,502             | (116,545)           | (23,844)              | 27,884                |
| <b>CHANGE IN PERCENTAGE<br/>OWNERSHIP</b> | <u>(972)</u>        | <u>(1,050)</u>      | <u>-</u>            | <u>(2,022)</u>        | <u>(3,328)</u>        |
| <b>ANNUAL SURPLUS<br/>(DEFICIT)</b>       | \$ <u>(8,773)</u>   | \$ <u>99,452</u>    | \$ <u>(116,545)</u> | \$ <u>(25,866)</u>    | \$ <u>24,556</u>      |

The above noted entities are included in the consolidated financial statements. The above figures do not include the eliminating adjustments and represent Rothesay's proportionate share.



# NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2017

## 27. OPERATING BUDGET TO PSA BUDGET

|   | Operating<br>Budget<br>General | Operating<br>Budget<br>Water and Sewer | Amortization<br>TCA   | Controlled<br>Entities | Transfers           | Total               |
|---|--------------------------------|--|-----------------------|------------------------|---------------------|---------------------|
| <b>REVENUE</b>  |                                |  |                       |                        |                     |                     |
| Property tax warrant  | \$ 15,331,622                  | \$ -                                   | \$ -                  | \$ -                   | \$ -                | \$ 15,331,622       |
| Unconditional transfers from other governments  | 119,968                        | -                                      | -                     | -                      | -                   | 119,968             |
| Conditional transfers from Federal or Provincial governments                              | 21,500                         | -                                      | -                     | -                      | 740,000             | 761,500             |
| Services other governments  | 60,000                         | -                                      | -                     | -                      | -                   | 60,000              |
| Other own source  | 87,180                         | -                                      | -                     | -                      | -                   | 87,180              |
| Sale of services  | 339,700                        | -                                      | -                     | -                      | -                   | 339,700             |
| Other transfers   | 920,000                        | -                                      | -                     | -                      | (920,000)           | -                   |
| Water and sewer user fees   | -                              | 3,113,965                              | -                     | -                      | (413,000)           | 2,700,965           |
| Sundry income   | 5,000                          | 47,500                                 | -                     | 157,914                | -                   | 210,414             |
| Surplus (deficit) of second previous year   | 10,030                         | 28,535                                 | -                     | -                      | (38,565)            | -                   |
|   | <u>16,895,000</u>              | <u>3,190,000</u>                       | <u>-</u>              | <u>157,914</u>         | <u>(631,565)</u>    | <u>19,611,349</u>   |
| <b>EXPENDITURES</b>   |                                |  |                       |                        |                     |                     |
| General government services   | 2,039,246                      | -                                      | 50,000                | -                      | (282,452)           | 1,806,794           |
| Protective services   | 4,785,048                      | -                                      | 164,891               | 4,435,857              | (4,727,673)         | 4,658,123           |
| Transportation services   | 3,329,876                      | -                                      | 2,350,000             | -                      | (580,060)           | 5,099,816           |
| Environmental health services   | 620,000                        | -                                      | -                     | -                      | -                   | 620,000             |
| Environmental development services  | 633,947                        | -                                      | -                     | -                      | -                   | 633,947             |
| Recreation and cultural services  | 1,991,932                      | -                                      | 674,129               | 88,338                 | 50,376              | 2,804,775           |
| Fiscal services   |                                |  |                       |                        |                     |                     |
| Long term debt repayments   | 985,000                        | 486,773                                | -                     | -                      | (1,471,773)         | -                   |
| Interest  | 252,951                        | 339,177                                | -                     | -                      | (592,128)           | -                   |
| Transfer from General Operating Fund to<br>General Capital Reserve Fund                   | 10,000                         | -                                      | -                     | -                      | (10,000)            | -                   |
| Transfer from General Operating Fund to<br>General Capital Fund                           | 2,247,000                      | -                                      | -                     | -                      | (2,247,000)         | -                   |
| Transfer from Water and Sewer Operating Fund to Water<br>and Sewer Capital Reserve Fund   | -                              | 140,000                                | -                     | -                      | (140,000)           | -                   |
| Transfer from Water and Sewer Operating Fund to Water<br>and Sewer Operating Capital Fund | -                              | 600,000                                | -                     | -                      | (600,000)           | -                   |
| Water and Sewer   | <u>-</u>                       | <u>1,624,050</u>                       | <u>850,000</u>        | <u>-</u>               | <u>339,807</u>      | <u>2,813,857</u>    |
|   | <u>16,895,000</u>              | <u>3,190,000</u>                       | <u>4,089,020</u>      | <u>4,524,195</u>       | <u>(10,260,903)</u> | <u>18,437,312</u>   |
| Surplus (deficit)   | \$ <u>-</u>                    | \$ <u>-</u>                            | \$ <u>(4,089,020)</u> | \$ <u>(4,366,281)</u>  | \$ <u>9,629,338</u> | \$ <u>1,174,037</u> |

## ROTHESAY

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2017

## 28. REVENUE AND EXPENDITURES SUPPORT

|  | 2017<br>Budget    | 2017<br>Actual      | 2016<br>Actual      |
|--|-------------------|---------------------|---------------------|
| <b>REVENUE</b>                               |                   |                     |                     |
| Sale of services                             |                   |                     |                     |
| Community Centre                             | \$ 31,500         | \$ 39,470           | \$ 26,173           |
| Rental revenue                               | 10,000            | 28,130              | 8,514               |
| Recreational programs                        | <u>298,200</u>    | <u>322,976</u>      | <u>293,371</u>      |
|  | <u>\$ 339,700</u> | <u>\$ 390,576</u>   | <u>\$ 328,058</u>   |
| Other own source                             |                   |                     |                     |
| Permits and fines                            | \$ 85,000         | \$ 117,071          | \$ 116,066          |
| Developers contributions                     | -                 | 612,802             | 829,848             |
| Miscellaneous                                | <u>2,180</u>      | <u>91,726</u>       | <u>45,341</u>       |
|  | <u>\$ 87,180</u>  | <u>\$ 821,599</u>   | <u>\$ 991,255</u>   |
| Conditional government transfers             |                   |                     |                     |
| Government of Canada                         | \$ -              | \$ 986,574          | \$ 633,383          |
| Province of New Brunswick                    | -                 | 1,077,156           | 1,307,973           |
| Gas Tax revenue                              | 740,000           | 740,000             | 400,000             |
| Canada Day grants                            | 1,500             | 2,500               | 2,500               |
| Other government grants                      | <u>20,000</u>     | <u>34,638</u>       | <u>59,421</u>       |
|  | <u>\$ 761,500</u> | <u>\$ 2,840,868</u> | <u>\$ 2,403,277</u> |
| <b>EXPENDITURE</b>                           |                   |                     |                     |
| General government services                  |                   |                     |                     |
| Legislative                                  |                   |                     |                     |
| Mayor  | \$ 37,100         | \$ 34,554           | \$ 33,252           |
| Councilors                                   | 106,343           | 104,807             | 102,690             |
| Fundy Regional Service Commission            | 4,291             | 4,291               | 5,046               |
| NMNB-FCM Local Government for Sustainability | 9,000             | 9,000               | -                   |
| Other  | <u>13,000</u>     | <u>6,505</u>        | <u>6,394</u>        |
|  | <u>169,734</u>    | <u>159,157</u>      | <u>147,382</u>      |
| Administrative                               |                   |                     |                     |
| Administration                               | 670,800           | 662,269             | 586,450             |
| Office building                              | 142,700           | 172,007             | 130,048             |
| Solicitor                                    | 50,000            | 40,739              | 85,251              |
| Supplies                                     | 133,900           | 30,477              | 34,036              |
| Other  | <u>84,724</u>     | <u>152,411</u>      | <u>210,067</u>      |
|  | <u>1,082,124</u>  | <u>1,057,903</u>    | <u>1,045,852</u>    |
| Financial management                         |                   |                     |                     |
| Professional fees                            | <u>30,000</u>     | <u>14,560</u>       | <u>38,811</u>       |

## ROTHESAY

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2017

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

|   | 2017<br>Budget      | 2017<br>Actual      | 2016<br>Actual      |
|---|---------------------|---------------------|---------------------|
| General government services (cont'd)        |                     |                     |                     |
| Other                                       |                     |                     |                     |
| Civic relations                             | 4,000               | 2,182               | 5,858               |
| Community communications                    | 8,000               | 5,189               | 5,610               |
| Insurance                                   | 167,090             | 162,011             | 162,197             |
| Property tax - land for public purposes     | 8,000               | 7,799               | 7,681               |
| Grants to organizations                     | 42,000              | 41,120              | 51,440              |
| Cost of assessment                          | 243,798             | 243,798             | 239,884             |
| Interest                                    | 2,048               | 1,995               | 7,037               |
| Amortization                                | <u>50,000</u>       | <u>54,141</u>       | <u>42,754</u>       |
|   | <u>524,936</u>      | <u>518,235</u>      | <u>522,461</u>      |
|   | <u>\$ 1,806,794</u> | <u>\$ 1,749,855</u> | <u>\$ 1,754,506</u> |
| Protective services                         |                     |                     |                     |
| Fire  |                     |                     |                     |
| Administration                              | \$ 269,453          | \$ 268,038          | \$ 278,014          |
| Firefighting force                          | 1,451,868           | 1,426,253           | 1,363,882           |
| Telecommunications                          | 7,496               | 3,613               | 4,867               |
| Insurance                                   | 13,790              | 14,217              | 13,673              |
| Prevention and training                     | 19,867              | 12,435              | 17,171              |
| Facilities                                  | 84,499              | 81,858              | 81,429              |
| Fleet                                       | 36,651              | 40,715              | 41,734              |
| Operations                                  | 20,902              | 20,622              | 21,100              |
| Water costs                                 | 11,881              | 11,881              | 11,559              |
| Retirement allowance                        | 19,285              | 23,344              | 19,592              |
| Other                                       | 1,200               | 981                 | 893                 |
| Loss on disposal of tangible capital assets | -                   | 5,045               | -                   |
| Amortization                                | <u>108,924</u>      | <u>108,924</u>      | <u>112,480</u>      |
|   | <u>2,045,816</u>    | <u>2,017,926</u>    | <u>1,966,394</u>    |
| Crimestoppers                               | <u>2,800</u>        | <u>2,800</u>        | <u>2,800</u>        |
| Police                                      |                     |                     |                     |
| Crime Control                               | 1,773,572           | 1,664,804           | 1,705,367           |
| Vehicle Fleet                               | 123,351             | 73,694              | 75,857              |
| Property                                    | 82,240              | 77,329              | 76,850              |
| Administration                              | 344,527             | 375,486             | 346,381             |
| Retirement allowance                        | 32,352              | 26,762              | 25,947              |
| Communications                              | 2,671               | 1,301               | 996                 |
| Other                                       | (7,817)             | (7,817)             | (20,163)            |
| Loss on disposal of tangible capital assets | 8,316               | 8,316               | 249                 |
| Amortization                                | <u>55,967</u>       | <u>90,761</u>       | <u>91,201</u>       |
|   | <u>2,415,179</u>    | <u>2,310,636</u>    | <u>2,302,685</u>    |

## ROTHESAY

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2017

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

|   | <u>2017</u><br>Budget | <u>2017</u><br>Actual | <u>2016</u><br>Actual |
|---|-----------------------|-----------------------|-----------------------|
| Protective services (cont'd)                |                       |                       |                       |
| Other                                       |                       |                       |                       |
| Emergency measures                          | 154,753               | 140,392               | 141,202               |
| Animal control                              | 9,500                 | 8,563                 | 8,834                 |
| Interest                                    | 20,075                | 19,552                | 23,178                |
| Other                                       | <u>10,000</u>         | <u>17,897</u>         | <u>8,606</u>          |
|   | <u>194,328</u>        | <u>186,404</u>        | <u>181,820</u>        |
|   | <u>\$ 4,658,123</u>   | <u>\$ 4,517,766</u>   | <u>\$ 4,453,699</u>   |
| Transportation services                     |                       |                       |                       |
| Common                                      |                       |                       |                       |
| Wages and benefits                          | \$ 1,182,278          | \$ 1,043,494          | \$ 1,163,291          |
| Workshop, yard and equipment maintenance    | 535,245               | 596,658               | 569,602               |
| Engineering                                 | <u>7,500</u>          | <u>46,102</u>         | <u>59,628</u>         |
|   | <u>1,725,023</u>      | <u>1,686,254</u>      | <u>1,792,521</u>      |
| Roads and Streets                           |                       |                       |                       |
| Roadway surfaces                            | 75,000                | 61,138                | 78,785                |
| Crosswalks and sidewalks                    | 14,353                | 29,096                | 20,661                |
| Culverts and drainage ditches               | 33,000                | 33,791                | 10,004                |
| Storm sewers                                | 27,000                | 27,357                | 49,230                |
| Street cleaning                             | 40,000                | 37,699                | 34,838                |
| Snow and ice removal                        | 470,000               | 475,201               | 420,350               |
| Street lighting                             | 146,000               | 141,256               | 136,545               |
| Street signs                                | 15,000                | 19,493                | 4,612                 |
| Traffic lane marking                        | 20,000                | 25,657                | 21,875                |
| Traffic signals and signs                   | 25,000                | 20,844                | 18,059                |
| Railway crossing signals                    | 20,000                | 20,049                | 20,918                |
| Public transit - Comex Service              | 64,500                | 66,128                | 63,237                |
| KV committee for the disabled               | 3,000                 | 3,000                 | -                     |
| Interest                                    | 71,940                | 70,066                | 75,530                |
| Loss on disposal of tangible capital assets | -                     | 90,236                | 367,563               |
| Amortization                                | <u>2,350,000</u>      | <u>2,346,229</u>      | <u>2,141,409</u>      |
|   | <u>3,374,793</u>      | <u>3,467,240</u>      | <u>3,463,616</u>      |
|   | <u>\$ 5,099,816</u>   | <u>\$ 5,153,494</u>   | <u>\$ 5,256,137</u>   |

## ROTHESAY

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2017

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

|  | 2017<br>Budget      | 2017<br>Actual      | 2016<br>Actual      |
|--|---------------------|---------------------|---------------------|
| Environmental health services                        |                     |                     |                     |
| Solid waste disposal                                 | \$ 190,000          | \$ 192,265          | \$ 186,817          |
| Solid waste compost                                  | 25,000              | 24,267              | 25,240              |
| Solid waste collection                               | 260,000             | 262,461             | 260,635             |
| Curbside recycling                                   | 90,000              | 93,598              | 92,134              |
| Clean up campaign                                    | <u>55,000</u>       | <u>36,664</u>       | <u>47,560</u>       |
|  | <u>\$ 620,000</u>   | <u>\$ 609,255</u>   | <u>\$ 612,386</u>   |
| Environmental development services                   |                     |                     |                     |
| Environmental planning and zoning                    | \$ 544,325          | \$ 381,652          | \$ 458,366          |
| Greater Saint John Economic Development Agency, Inc. | 86,422              | 86,422              | 86,422              |
| Tourism  | <u>3,200</u>        | <u>3,129</u>        | <u>3,103</u>        |
|  | <u>\$ 633,947</u>   | <u>\$ 471,203</u>   | <u>\$ 547,891</u>   |
| Recreation and cultural services                     |                     |                     |                     |
| Administration                                       | \$ 221,746          | \$ 232,881          | \$ 269,403          |
| Beaches  | 53,400              | 41,044              | 49,413              |
| Rothesay Arena                                       | 313,080             | 330,823             | 271,221             |
| Memorial Centre                                      | 65,000              | 51,926              | 61,874              |
| Summer programs                                      | 58,944              | 55,377              | 60,292              |
| Rothesay Common                                      | 48,401              | 49,175              | 57,405              |
| Parks and gardens                                    | 568,400             | 541,815             | 554,647             |
| Regional Facilities Commission                       | 397,780             | 397,780             | 390,133             |
| Kennebecasis Public Library Inc                      | 88,338              | 86,283              | 97,835              |
| Special events                                       | 44,500              | 40,636              | 36,169              |
| Big Rothesay read                                    | 300                 | -                   | -                   |
| Playgrounds and fields                               | 110,000             | 103,603             | 99,465              |
| Living museum  | 2,500               | 1,571               | 1,978               |
| PRO Kids   | -                   | 7,500               | -                   |
| Loss on disposal of capital assets                   | -                   | -                   | 111,184             |
| Interest   | 158,257             | 154,133             | 138,559             |
| Amortization   | <u>674,129</u>      | <u>674,195</u>      | <u>672,854</u>      |
|  | <u>\$ 2,804,775</u> | <u>\$ 2,768,742</u> | <u>\$ 2,872,432</u> |
| Water and sewer services                             |                     |                     |                     |
| Water System   |                     |                     |                     |
| Administration                                       | \$ 401,000          | \$ 392,201          | \$ 278,275          |
| Purification maintenance and treatment               | 310,000             | 317,422             | 272,266             |
| Source of supply - purchase of water                 | 1,000               | 667                 | 621                 |
| Transmission and distribution                        | 92,300              | 76,884              | 201,789             |
| Power and pumping                                    | 48,000              | 42,186              | 40,264              |
| Billing and collecting                               | <u>3,000</u>        | <u>4,881</u>        | <u>1,170</u>        |
|  | <u>855,300</u>      | <u>834,241</u>      | <u>794,385</u>      |



## ROTHESAY

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2017

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

|   | 2017<br>Budget      | 2017<br>Actual      | 2016<br>Actual      |
|---|---------------------|---------------------|---------------------|
| Sewer System                                  |                     |                     |                     |
| Administration                                | 586,500             | 579,639             | 637,954             |
| Sewer collection system                       | 87,800              | 305,507             | 64,375              |
| Sewer lift stations                           | 29,000              | 20,882              | 16,874              |
| Treatment and disposal                        | 65,450              | 43,233              | 60,533              |
| Infiltration study                            | -                   | 274,327             | -                   |
| Loss on disposal of tangible capital<br>asset | <u>-</u>            | <u>67,103</u>       | <u>79,138</u>       |
|   | <u>768,750</u>      | <u>1,290,691</u>    | <u>858,874</u>      |
| Interest                                      | 339,807             | 297,207             | 266,371             |
| Amortization                                  | <u>850,000</u>      | <u>853,699</u>      | <u>824,650</u>      |
|   | <u>1,189,807</u>    | <u>1,150,906</u>    | <u>1,091,021</u>    |
|   | <u>\$ 2,813,857</u> | <u>\$ 3,275,838</u> | <u>\$ 2,744,280</u> |

DRAFT



70 Hampton Road  
Rothesay, NB  
E2E 5L5 Canada

**Rothesay Council**  
**April 9, 2018**

**TO:** Mayor Grant and Members of Rothesay Council

**SUBMITTED BY:**

  
John Jarvie, Town Manager

**DATE:** April 3, 2018

**SUBJECT:** Capital Asset Management Planning Consultant

---

### **RECOMMENDATION**

It is recommended that Rothesay Mayor and Council authorize the Treasurer to issue a purchase order to CBCL Limited in the maximum amount of \$62,500.00 (plus HST) for the provision of consulting services relating to the Rothesay Capital Asset Management Plan.

### **BACKGROUND**

The Federal Gas Tax Fund from Infrastructure Canada has an agreement in place with the Province of NB, effective April 2014 – March 2024. Under the agreement, the Province has committed that municipalities will “Undertake asset management planning which will be achieved through the development of a Capital Asset Management Plan”.

The Province released a Guideline to help municipalities prepare the first phase submission on Asset Management. Asset Management includes various topics including:

- Asset Inventories
- Condition Assessments;
- Level of Service and Risk Assessment;
- Financial Analysis;
- Community priority setting; and
- Financial planning.

The deadline to submit completed plans is July 31, 2018. There is a significant amount of work required involving multiple departments. Some of the more significant requirements in terms of work effort are as follows:

- Each local government must provide a description as well as the scope of each of the categories of services it provides.
- Each local government must provide a detailed inventory of all tangible capital assets.
- A list of "core" assets and "high value" assets, including a risk analysis as to the effect of loss of the asset.
- Identification of the types of climate hazards and associated impacts from climate change that are relevant to their location including a list of core and high value assets that are at risk or vulnerable to climate change impacts.
- A condition assessment of all assets including, at a minimum, the Department requires local governments to provide identification of the tool or scale used to obtain their ratings.
- At a minimum, local governments are required to plan for the maintenance and operation, renewal, replacement and acquisition costs for existing and planned core and high value assets. The cost analysis must anticipate these costs over the next 50 years.
- Local governments must identify the intended funding sources that are anticipated to cover their cost analysis including cash flow forecasts for core and high value assets.
- Local governments must identify their key priorities for core and high value asset renewal and replacement, as well as any anticipated acquisitions.

## **DISCUSSION**

At the regular meeting December 11, 2017 Rothesay Council committed to conducting the following activities in its proposed project to advance our asset management program:

- I. Activity 1: Field Survey and Asset Inventory Development for Storm assets.
- II. Activity 2: Condition assessment of water and storm assets.
- III. Activity 3: Develop a Phase I Asset Management Plan in accordance with the Province of NB Requirements.

On March 23, 2018 the Director of Operations solicited proposals from three local engineering firms to assist Rothesay in the completion of these activities. The proposals were reviewed by the Treasurer and assessed based upon the proposed services to be provided and the staff allocated to the project, specifically, demonstrated experience in providing similar services. Documented outputs must align with the Provincial requirements and provisions provided by potential external funding sources. In my opinion, the proposal by CBCL Limited most closely aligned with these requirements.

## **FINANCIAL IMPLICATIONS**

The 2018 General Fund Operating Budget included an allocation to complete the project. The net cost to the Town is expected to be \$12,500 (plus HST). It is expected the project can be completed within the approved budget envelope.

Report Prepared 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).*



# ROTHESAY

## MEMORANDUM



---

|      |   |                                    |
|------|---|------------------------------------|
| TO   | : | Rothesay Council                   |
| FROM | : | Town Clerk Mary Jane Banks         |
| DATE | : | 5 April 2018                       |
| RE   | : | Council appointments to Committees |

---

### **RECOMMENDATION:**

Council hereby adopts the revised Schedule B – Standing Committees, forming a part of By-law 2-14, “A By-law of the Municipality of Rothesay Respecting the Procedure and Organization of Council”

### **BACKGROUND**

In May 2016, Mayor Grant appointed Council members to committees of Council for a two year term. In reviewing the upcoming appointments for renewal, Mayor Grant suggested a review of the current Committee structure be undertaken, in collaboration with the Deputy Mayor, Town Manager and Town Clerk.

The following matters were taken into consideration: challenges with meeting quorums, openness and transparency, public awareness and education, and information sharing with Council and residents.

Following the discussion, there was general consensus to revise the current Committee structure and recommend the following changes to Council for approval:

1. Combine the Public Works and Infrastructure Committee with the Utilities Committee to form the Works and Utilities Committee, and
2. Dissolve the Finance Committee and introduce new reporting methods, with all financial matters being reported directly to the entire Council

Current Committee members serving on the Public Works and Infrastructure Committee and Utilities Committee will be invited to serve until the end of their terms.

Attached please find a revised Schedule B that forms a part of Procedural By-law 2-14, for your review and approval. The Schedule can be amended by resolution of Council.

The new Local Governance Act and regulations are under review by staff and a draft Procedural By-law will be prepared, once the enabling regulations has been enacted by the province.

*Mary Jane Banks*

## **Schedule B – Standing Committees**

B-1. The following standing committees of Council are hereby established to provide advice to Council on matters related to their mandate.

- i. Personnel Committee
- ii. Nominating Committee
- iii. Parks and Recreation Committee
- iv. Works and Utilities Committee
- v. Rothesay Living Museum Committee

### **Committees required by statute**

- vi. Planning Advisory Committee
- vii. Heritage Preservation Board
- viii. Emergency Measures Committee
- ix. Appeals Committee (Unsightly Premises)

### **Legislative appointments**

B-2. The Mayor shall serve as the representative for Rothesay on the Fundy Regional Service Commission. The Deputy Mayor shall serve as the alternate representative.

B-3. At the first regular meeting of Council following the quadrennial election and periodically as he shall deem appropriate, Council members to the following standing committees shall be appointed by the Mayor:

|                                |   |
|--------------------------------|---|
| Personnel                      | 3 |
| Nominating                     | 2 |
| Parks and Recreation           | 2 |
| Works and Utilities            | 2 |
| Rothesay Living Museum         | 1 |
| Planning Advisory              | 2 |
| Rothesay Heritage Preservation | 1 |
| Review Board                   |   |
| Emergency Measures Committee   | 2 |
| Appeals Committee              | 8 |

The Nominating committee shall recommend to Council for approval, appointments of eligible voters of the municipality to the standing committees, as a minimum, as follows:

|                                       |   |
|---------------------------------------|---|
| Parks & Recreation                    | 6 |
| Works and Utilities                   | 5 |
| Rothesay Living Museum                | 4 |
| Planning Advisory                     | 6 |
| Rothesay Heritage Preservation Review | 6 |
| Board                                 |   |

B-4. The Nominating committee shall recommend to Council for approval one student appointee, who is a Rothesay resident, to the Parks and Recreation Committee who is in good standing at Rothesay High School.



B-5. The following are the mandates of the Standing Committees established under Section B-1.

### **STANDING COMMITTEES STATEMENT**

Council has established a number of standing committees to assist in carrying out the work of the Town, which committees function in an advisory capacity to Council. For these committees to function effectively it is necessary to set out the responsibilities and authority of each Committee and indicate its statutory and reporting functions. The purpose of the Committees is not to participate in the administration of day-to-day operations but rather to assist Council in determining policy and priorities and/or by making decisions in areas specifically delegated by Council.

The business of a particular committee shall be limited to the issues within its mandate as listed but should a committee consider it appropriate, it may meet with another committee or other parties to review a particular matter or to make suggestions regarding a particular course of action. The Committees may meet with interest groups or individuals to gather information. The Committees report only to Council and reports from Committees shall not be released to other parties by Committee members. Media liaison shall be directed to the Mayor.

The Town Manager may attend all Committee meetings as deemed appropriate.

### **STANDING COMMITTEE MANDATES**

#### **I Personnel Committee**

This Committee is responsible for:

1. establishing policy on personnel related matters
2. making recommendations to Council re: procedures to ensure proper selection of the Town Manager
3. approving the job description and objectives for the Town Manager
4. assessing the performance of the Town Manager by ascertaining the views of Council members and producing a consolidated assessment report for Council approval and review with the Town Manager
5. establishing the parameters for salary adjustments
6. recommending to Council the appointment of municipal officers under the Act, in consultation with the Town Manager
7. recommending, in consultation with the Town Manager, changes in organizational structure, and addition or deletion of positions
8. conducting or causing to be conducted exit interviews with departing senior staff

This Committee will meet at least quarterly or at the call of the Chair. Staff support will include the Town Manager and Human Resources Clerk as required.

#### **II Nominating Committee**

This Committee is responsible for advising Council on matters related to:

1. determination of eligible voters suitable for appointment to standing committees, joint boards and commissions and the terms of office for said appointments

The Committee will meet at least quarterly or at the call of the Chair. Staff support will include the Town Clerk and additional support staff as required.

### **III Parks and Recreation Committee**

This Committee is responsible for advising Council on matters related to:

1. the Rothesay Recreation Master plan
2. selection of ongoing recreation programs
3. identification of facilities needs and capital expenditures related to recreation
4. parks, playgrounds and sports fields maintenance standards
5. the service level or standards for municipal recreation facilities such as the Rothesay Arena, Bill McGuire Memorial Centre and Rothesay Common & rink house
6. cooperation on regional recreational activities and programs
7. Town entrance and ornamental signage and landscaping

This Committee will meet at least quarterly or at the call of the Chair. Staff support will include the Director of Recreation Services and additional support staff as required.

### **IV Works and Utilities Committee**

This Committee is responsible for advising Council on matters related to:

1. the service level or standards and/or exceptions thereto, for:
  - street, boulevard and sidewalk maintenance
  - public parking areas
  - municipal buildings
  - street signage
  - traffic control devices
  - garbage collection and recycling
  - municipal vehicles
  - water and sewer utility services
  - utility rates and charges
  - improvements/expansions to the water utility system
  - improvements/expansions to the sewerage system (By-law 1-15 terminology)
  - improvements/expansions to the stormwater management system
  - operational budgets
2. capital and major maintenance project priorities related to municipal operations and utilities
3. financing for capital works and utilities projects
4. related matters as referred by Council

This Committee will meet at least quarterly or at the call of the Chair. Staff support will include the Director of Operations and additional support staff as required.

## **V      Rothesay Living Museum Committee**

This Committee is responsible for advising Council on matters related to:

1. ways and means of protecting, preserving and promoting the heritage and history of Rothesay and its founding communities
2. developing and strengthening the relationship between Rothesay schools and the municipality
3. encouraging the participation of the public who are interested in recording and publicizing the heritage of the community

The Committee may create an advisory group (non-voting committee members) of like-minded individuals to strive for representation of the five founding communities.

The Committee may also enter agreements with like-minded groups as a means to further its endeavours and be allocated a modest annual budget by Council for ongoing operations.

This Committee will meet quarterly or at the call of the Chair. Staff support will be assigned by the Town Manager as required.

## **COMMITTEES REQUIRED BY STATUTE**

The following committees are required by provincial legislation and governed by municipal by-laws as noted. Where there is a conflict between this by-law and the statute, the provincial legislation will prevail.

### **VI      Planning Advisory Committee (PAC)**

The responsibilities of this committee are as set out in By-law 1-99, "A By-law to Establish a Planning Advisory Committee" and in accordance with the Community Planning Act. This Committee will meet monthly or at the call of the Chair. This Committee may call public meetings. Staff support will include the Development Officer and additional support staff as required.

### **VII      Heritage Preservation Board**

The responsibilities of this Board are as set out in By-law 1-07, "Heritage Preservation By-law", and in accordance with the Heritage Conservation Act, SNB 2009, c. H-4.05 and amendments thereto. This Board will meet at least quarterly or at the call of the Chair. Staff support will include the Development Officer and additional support staff as required.

### **VIII      Emergency Measures Committee**

The responsibilities of this committee are as set out in By-law 1-16, "Emergency Measures Action Plan By-law" and the Emergency Measures Act, RSNB 2011, c. 147.

This committee will meet at the call of the Chair. Staff support will include the Town Clerk and additional support staff as required.

### **IX      Appeals Committee (Unsuitable Premises)**

The responsibilities of this committee are as set out in the Municipalities Act and regulations thereunder. This committee will meet as required in accordance with the legislation. Staff support will include the Town Clerk and additional support staff as required.



# ROTHESAY

## MEMORANDUM



---

|      |   |                        |
|------|---|------------------------|
| TO   | : | Mayor and Council      |
| FROM | : | Nominating Committee   |
| DATE | : | 4 April 2018           |
| RE   | : | Committee Appointments |

---

### RECOMMENDATION:

Council approve the following appointments:

#### **Kennebecasis Public Library**

Chuck McKibbon (term ends December 31, 2018 *eligible for re-appointment*)

#### **Rothsay Heritage Preservation Review Board**

Lorraine Forbes (term ends December 31, 2019 *eligible for re-appointment*)

### ORIGIN:

Two resignation letters have been received from the current appointees. One member has moved out of the community and the other had a scheduling conflict with the meeting date/time.

The Committee is recommending the above appointments to finish the current terms. Mr. McKibbon and Mrs. Forbes will be eligible for re-appointment.

*Mary Gore*

QUINQUE JUNCTA IN UNO

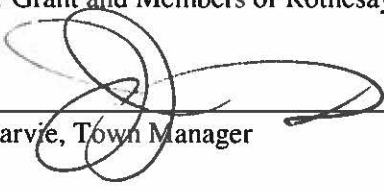


70 Hampton Road  
Rothesay, NB  
E2E 5L5 Canada

**Rothesay Council**  
**April 9, 2018**

**TO:** Mayor Grant and Members of Rothesay Council

**SUBMITTED BY:**

  
John Jarvie, Town Manager

**DATE:** March 29, 2018

**SUBJECT:** Fox Farm Retaining Wall Replacement

---

### **RECOMMENDATION**

It is recommended that Rothesay Mayor and Council authorize the Director of Operations to issue a purchase order to TerraEX Inc. in the amount of \$46,800.00 plus HST for the installation of a retaining wall using concrete retaining blocks to be supplied by Rothesay to replace an existing, failing retaining wall along Fox Farm Road in Rothesay.

### **ORIGIN**

The 2018 General Fund Capital Budget includes an item for the replacement of a failing retaining wall that parallels Fox Farm Road between Rothesay Road and First Street.

### **BACKGROUND**

There is a mortarless segmental concrete dry-stacked gravity retaining wall (Allan Block®) complete with a protective handrail along Fox Farm Road between Rothesay Road and First Street. The wall has been failing for at least the past 10 years. It is unclear if the wall was built by the Province of New Brunswick, given that Fox Farm is a provincially designated roadway, or by the former Village of Renforth. What is clear is that the Department of Transportation and Infrastructure has not accepted responsibility for replacement of the failing wall; this dates back to at least 2010. The designated roadway funding program allows for the replacement of curb, storm drainage and asphalt. The department's (DTI) position is that the retaining wall exists to retain the embankment for the concrete sidewalk and, owing to the fact that sidewalk is not a provincial responsibility under the program, the wall is therefore not their responsibility.

The wall blocks themselves are eroding away and significant portions of the wall have failed, toppling onto the abutting residential property. (See Figure 1) The protective handrail along the sidewalk has also



failed and sections have fallen down onto the property below. The Town has received complaints from the adjacent property owner concerning the stability and safety of the wall dating back to 2011.



Figure 1 - Photo of Retaining Wall along Fox Farm Road

## **DISCUSSION**

The 2018 budget includes funding for the Town to replace the failing wall with a more suitable product that will withstand the soil pressures from Fox Farm Road. One of the main technical issue and cause of failure is that the masonry block product used was undersized and too lightweight for the specific application and not the product that would now be recommended.

The existing retaining wall and the soil that it retains has moved from its original location. The result is that the sidewalk, initially installed tight to the concrete curb, has pulled away from the curb. The sidewalk, notwithstanding the movement caused by the failing wall, is now in poor repair and nearing the end of its life. Staff note that the current budget does not consider removal and re-installation of the existing sidewalk. Replacement of the sidewalk will be a forthcoming budget year project. The retaining wall project, as funded, contemplates installation of the a new retaining wall in front of the existing wall and backfilling this area with clear, free draining stone.

The project is relatively straight forward and large scale retaining wall suppliers provide engineering specifications for installation of their products. Staff believe that the retention of a consulting engineer firm to design and manage this project is an unnecessary expense and furthermore that each of the three firms who quoted on installation have extensive experience installing such walls for private owners.

The three firms that submitted prices exclusive of HST were as follows:

|                                |                |             |
|--------------------------------|----------------|-------------|
| 1. Deby Enterprises Ltd.       | Saint John, NB | \$89,700.00 |
| 2. Galbraith Construction Ltd. | Saint John, NB | \$72,500.00 |
| 3. TerraEX Inc.                | Saint John, NB | \$46,800.00 |

**FINANCIAL IMPLICATIONS**

The 2018 General Fund Capital Budget includes an amount of \$125,000 for replacement of the retaining wall. The overall budget is on the low side for a project of this magnitude, however cost savings can be realized by having the Town supply the block materials, to avoid contractor mark-up, and paying the contractor to set and backfill the blocks. It is expected the project can be completed within the approved budget envelope if approached in the recommended manner given the low price for installation shown above.

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).*