



ROTHESAY
COUNCIL MEETING
By Teleconference
Monday, June 8, 2020
4:00 p.m.



PUBLIC NOTICE:

Rothesay Council meetings will be held by teleconference (or videoconference) while the Province is under a State of Emergency and physical distancing is mandatory.

Public access to the Live stream will be available online:

<https://www.rothesay.ca/town-hall/agendas/>

1. APPROVAL OF AGENDA

2. APPROVAL OF MINUTES Regular Meeting 11 May 2020

➤ **Business Arising from Minutes**

3. OPENING REMARKS OF COUNCIL

3.1 Declaration of Conflict of Interest

4. DELEGATIONS

N/A

5. CORRESPONDENCE FOR ACTION

5.1 19 May 2020 Letter from the Kennebecasis Regional Joint Board of Police Commissioners
RE: KRPF Budget – Extraneous Costs

Refer to the Finance Committee

5.2 20 May 2020 Email from resident RE: Speeding on Scribner Crescent

Refer to staff

5.3 3 June 2020 Email from resident RE: Traffic concerns on James Renforth Drive with
attached petition

Refer to staff

6. CORRESPONDENCE - FOR INFORMATION

6.1 25 March 2020 Thank you letter from Junior Achievement of New Brunswick
(Rec'd 22 May 2020)

6.2 26 May 2020 Letter from the Dept. of Environment and Local Government RE: Revision to
the equalization distribution resulting from taxation of the LNG Terminal

6.3 27 May 2020 Letter to Regional Development Corporation RE: Funding Support – 'Wells
Connection'

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7. REPORTS

- 7.0 June 2020 Report from Closed Session**
- 7.1 24 February 2020 Fundy Regional Service Commission (FRSC) Meeting Minutes
- 7.2 12 February 2020 Kennebecasis Valley Fire Department Inc. (KVFD) Board Meeting Minutes
- 31 December 2019 KVFD Statement of Expense
- 2020 KVFD Capital Budget
- 12 February 2020 KVFD Chief's Report
- January 2020 KVFD Response Report
- 2019 KVFD Audited Financial Statements
- 7.3 29 April 2020 Kennebecasis Regional Joint Board of Police Commissioners (KRJBPC) Board Meeting Minutes
- 30 April 2020 KRJBPC Statement of Financial Position
- 19 May 2020 KRJBPC 2020 Crime Statistics
- 7.4 30 April 2020 Draft unaudited Rothesay General Fund Financial Statements
- 30 April 2020 Draft unaudited Rothesay Utility Fund Financial Statements
- 30 May 2020 Donation Summary
- 21 May 2020 Draft Finance Committee Meeting Minutes
- Children's Wish/Make-A-Wish Canada – NB Chapter
- 7.5 1 June 2020 Draft Planning Advisory Committee Meeting Minutes
- Cash in Lieu of Land for Public Purposes – 367 Gondola Point Road (PID 30301188)
- 7.6 May 2020 Monthly Building Permit Report
- 7.7 3 June 2020 Capital Projects Summary

8. UNFINISHED BUSINESS

TABLED ITEMS**8.1 Wiljac Street Reconstruction and Extension – Design** (Tabled March 2019)*No action at this time***8.2 Mayor's Round Table on Climate Change** (Tabled October 2019)*No action at this time*

9. NEW BUSINESS**ADMINISTRATION****9.1 Council Appointments to Committees**

3 June 2020 Memorandum from Mayor Grant

9.2 Regional Facilities

3 June 2020 Memorandum from Town Manager Jarvie

9.3 Letter to Sylvie Nadeau

4 June 2020 Memorandum from Town Manager Jarvie

9.4 Council Remuneration

4 June 2020 Memorandum from Town Manager Jarvie

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DEVELOPMENT SERVICES

9.5 Land for Public Purposes (Cash in Lieu Formula)

3 June 2020

Report prepared by DPDS White

RECREATION

9.6 Wells Field – Reconsideration

4 June 2020

Memorandum from Town Manager Jarvie

10. NEXT MEETING

Regular meeting

Monday, July 13, 2020 at 4:00 p.m.

11. ADJOURNMENT



KENNEBECASIS REGIONAL JOINT BOARD OF POLICE COMMISSIONERS

2020 June 8 Open Session FINAL_010

ADDRESS ALL CORRESPONDENCE TO:

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

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

**Robert McLaughlin
Chairperson**

May 19, 2020

Town of Rothesay
Attention: Mayor and Council
70 Hampton Rd.
Rothesay, NB E2E 5L5

Dear Mayor and Council:

Re: KRPF Budget – Extraneous Costs

The Kennebecasis Regional Police Force Joint Board of Police Commissioners (JBOPC) presented three 2020 cash flow budgets to both Towns' finance committees in the fall of 2019 - an operating fund, telecom fund and extraneous costs.

From a budget tracking perspective, and to present a clearer picture to the Towns, and placed them in an extraneous budget line item of \$190k. In the past,

Following our presentation and budget approval process, the Town of Quispamsis has been contributing monthly towards their share (\$114k) of the 2020 extraneous budget which was the manner in which the KRPF Board of Police Commissioners had requested.

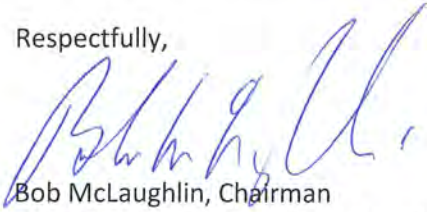
We have been told by your Treasurer that the Town of Rothesay prefers to look at the actual costs nearer to the end of 2020 before contributing towards the extraneous costs. This has presented a challenge for the police's monthly financial statements. Going with Rothesay's delay in contributing towards the 2020 extraneous budget means monthly deficits (preCOVID 19) and unnecessarily complicates the process of managing the KRPF budget.

We are requesting that you reconsider this approach and that the Town of Rothesay consider contributing \$6k per month for a total of \$76k on the 2020 extraneous budget so that both towns are taking close to the same approach of covering the costs associated to the Labour Relations matter. This can be accomplished by moving some of the \$100k December 2020 advance (advanced in March 2020 to help with the cash flow problem) as though it was \$76k on the extraneous budget and \$24k advance on December 2020's budget payment.

The JBOPC and Chief Gallant always strive toward a balanced budget. We have managed to fund significant portions of the outstanding labour relations costs for the last several years by re-arranging resources and operating costs make up the deficits created by this matter while not compromising officer safety or police operations. The ongoing monthly deficits complicated by Rothesay's chosen approach adds unnecessary complexity to an already complicated situation in terms of managing the true police budget. This is also now further exacerbated by the unplanned costs associated to the Covid 19 pandemic.

In summary, this is a request for Rothesay to reconsider their approach to funding the KRPF JOBPC outstanding labour relations matter so that the approach taken by each respective community is similar and thereby simplify the accounting and budget management process for the Police Force.

Respectfully,

A handwritten signature in blue ink, appearing to read 'Bob McLaughlin', is written over the typed name.

Bob McLaughlin, Chairman

Kennebecasis Regional Joint Board of Police Commissioners

Fw: Speeding

2020June8OpenSessionFINAL_012

Liz Pomeroy

Thu 2020-05-21 10:59 AM

To: Liz Pomeroy <LizPomeroy@rothesay.ca>;

-----Original Message-----

From:

Sent: May 20, 2020 11:49 AM

To: Rothesay Info <rothesay@rothesay.ca>

Subject: Speeding

To whom it may concern,

I live at 14B Scribner Crescent right next to the playground and baseball field. Many, many children use this space year round and I find vehicles speed (over the limit) past that particular corner, with the playground and baseball field. Would it be possible to put speed bumps at either side of this park? Or at least more children playing signage? I have been working from home and have had the opportunity to witness first hand far too many instances where vehicles speed past this space. Last summer I talked to two men who were running their cars in next to the baseball field while my (at the time) 5 year old daughter was playing on the playground. This is unacceptable behaviour. I personally spoke with both of these men. Please consider this safety precaution before a young child is seriously injured from a vehicle.

Thank you,

Sent from my iPhone

Liz Pomeroy

From: Liz Pomeroy
Sent: June 3, 2020 8:26 AM
To: Liz Pomeroy
Subject: FW: New message from [REDACTED]

From: Town of Rothesay <rothesay@rothesay.ca>
Sent: June 3, 2020 7:52 AM
To: Rothesay Info <rothesay@rothesay.ca>
Subject: New message from [REDACTED]

We are writing to you on behalf of the residents of James Renforth Drive.

This is a busy narrow street with many public amenities offered along the beautiful Kennebecasis shore. We have the boat club, the beach, the wharf, the playground, the rowing club, the tennis courts the Bill McGuire Center and the ball fields. We would challenge you to identify another street in the area with as many family orientated recreational facilities.

Many people drive down to enjoy the beautiful sunsets from the wharf and an evening in the park.

Unfortunately their experience is often spoiled by rude behavior and profanity. Disrespectful young adults showing no regard to other people around them have made it uncomfortable and unpleasant for families to enjoy these facilities. If they are asked to quiet down or watch their language the response is “this is not your property” and a quick “f**k off. Families and their children quite often simply leave.

Residents living on this street have made contact with the police on several occasions for late night/week morning hours, noisy parties hanging out in their vehicles and motor cycles driving up and down the cement sidewalk at the park. Considering the Renforth Rotary Park closes at dusk, we are frustrated with the continued noise after hours and the rules as stated on the signage, are not enforced. There is no doubt that these individuals are drinking or smoking something as the evidence is found every morning. Empty beer cans , broken liquor bottles, used condoms, the porta potty and garbage cans kicked over and trash scattered all over the park. Children swim and play here!

The main focus of this letter is the 30km speed limit which is totally disregarded. The speed limit 30KM is clearly marked the entire length of the street. Vehicles (motor cycles, snowmobiles, ATVs and cars) whip up and down this street (70-80km) so fast we are not able to get a license plate number. When asked to slow down, they simply tell us to get the “f**k of the road”. This street is narrow and should be one way but because of the train trestle, for emergency access it must be two ways. The fear, with all the activity in the area someone is going to be seriously injured or killed coming from the playground, rowing club, tennis courts or ball fields by these speeding vehicles. Residents have made several calls to the police regarding this issue and have been told to write a letter to the town council.

The NO Parking signs clearly posted the entire length of the street are ignored despite the availability of two large parking lots offered at either end of the street. This becomes a safety concern not only because of the speeding vehicles but for access of emergency vehicles.

The winter months are not as bad because of the obvious weather conditions; however the fishing village creates its own set of dilemmas, including but not limited to intoxicated drivers. Still the issue of speeding, ignoring NO Parking signs, racing off the wharf disregarding oncoming traffic and poor driving conditions are a concern.

As mentioned above, speed limit signs, No parking signs, and the use of facilities in their intended times and purpose are all clearly posted. Year after year the blatant disregard for these signs has become progressively worse. We are asking for these rules to be enforced.

Some suggestions from residents:

2024 June 8 Open Session FNAF_014

1. Stop signs, coming off the wharf and displaying on James Renforth Drive.

2. Stop sign at Regatta Row on James Renforth Drive.

3. Speed bumps. They have been requested in the past but we have been told that it would interfere with snow plowing. Do they not snow plow in Quispamsis?

4. Increased Police presence.

5. Enforcement of NO Parking signs.

We look forward to any suggestions you may have to rectify the growing concerns regarding the above.

Sincerely,

The residents of James Renforth Drive.

A signed petition will be hand delivered to accompany this letter.

[REDACTED]

-137 James Renforth Drive

[REDACTED]

RESIDENTS OF JAMES RENFORTH DRIVE

2020June8OpenSessionFINAL_015

RECEIVED JUN 03 2020

Date	Signature	
June 20	Christopher Bergeron	
June 2	Kari Ferguson	
June 2	Nautil Ferguson	
JUNE 2	ANNA MACKAY	
June 2	Lynn Reid	
June 2	LINDA O'HARA	
June 2	Frank Goldbraith	
June 2	RICK CASSIDY	
June 2	Tammy Cassidy	
June 2	K Northrup	
June 2	Mahesh S. Patel	
June 2	Jane Stewart	
June 2	Jim Stewart	
JUNE 2	GORD TETFOORD	
June 2	L.S. Gorham	
JUNE 2	NATHAN GRAHAM	
June 2	Ruth Harrison	
June 2	Eunice	
June 2	Mrs. Smith	
June 2	Cathy Hensie	
June 3	Ant Moudouat	Jennifer Groundwater.



March 25th, 2020

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

Attention: John Jarvie

Dear John,

On behalf of the Board of Directors of Junior Achievement of New Brunswick, I would like to thank you for your investment in the Annual Futures Unlimited Gala at the Saint John Trade & Convention Centre. The gala event proved to be another tremendous success due largely in part to your generous support! Please find enclosed your charitable receipt.

JA looks primarily to community organizations and business to provide support to the organization. We encourage the provision of volunteer resources to deliver programs and monetary support in the form of program sponsorship. We consider this critical as we ensure that no child has ever, nor will ever, pay to take part in a Junior Achievement program.

We at JA hold our donors and external stakeholders in great esteem. Your involvement highlights what makes you such a valuable partner. Thank you for being a JA champion, and making the Annual Futures Unlimited Gala a truly rewarding experience for our Junior Achievers. Investing in our youth is investing in our future!

Sincerely,

Connie Woodside
President & CEO
Junior Achievement New Brunswick

John,
Thank you so much for
your kind support to JA!
Really appreciate all you
do for our young entrepreneurs
Many thanks -
C.



Memo Note

Department of Environment and Local Government /
Ministère de l'Environnement et Gouvernements locaux

P.O. Box/C.P. 6000
Fredericton, NB E3B 5H1
Tel/Tél. (506) 444-4423

Date : May 26, 2020 / Le 26 mai 2020
To/Dest. : Treasurer / Trésorier(e)
From/Exp. : Grace Lee Cutler, CPA, CGA
Subject/objet : Revision to the equalization distribution resulting from taxation of the LNG Terminal /
Révision de la répartition des fonds de péréquation par suite de la taxation du terminal de GNL

With the repeal of *An Act to Comply with the Request of The City of Saint John on Taxation of the LNG Terminal*, provisions were made to mitigate the financial risk in the event of a successful appeal of the property's assessed value. The legislation provides for the additional property tax revenue generated from the full taxation of the Canaport LNG terminal to be set aside in a special account until any appeal of the assessment is completed.

These provisions will remain in place until 2031.

For 2020, the property assessment was not appealed therefore, as provided for in the legislation, the balance in the account will be distributed to the City of Saint John and to the 73 other local governments that receive equalization funding as part of the *Community Funding & Equalization Grant*.

À la suite de l'abrogation de la *Loi visant à respecter la demande de la cité appelée The City of Saint John sur la taxation du terminal de GNL*, des dispositions ont été prises pour atténuer le risque financier en cas d'appel accueilli concernant la valeur imposable du bien. Les dispositions législatives prévoient que les recettes fiscales foncières additionnelles produites par la taxation intégrale du terminal de GNL de Canaport seront mises en réserve dans un compte spécial jusqu'à ce que tout appel relatif à l'évaluation soit tranché en dernier ressort ou que le délai d'appel soit expiré.

Ces dispositions demeureront en vigueur jusqu'en 2031.

Étant donné que l'évaluation foncière pour 2020 n'a pas été portée en appel et comme le prévoient les dispositions législatives, le solde du compte sera versé à la cité de Saint John et aux 73 autres gouvernements locaux qui reçoivent des fonds de péréquation au titre de la subvention de financement et de péréquation communautaires.

Attached is a revised copy of the 2020 monthly direct deposit payment schedule. These funds will be included as part of the June monthly warrant and grant payments.

For local governments affected by this adjustment, these funds are to be reported within the general operating fund as part of the *Community Funding & Equalization Grant*.

If you have any questions or concerns, please do not hesitate to contact our office at (506) 444-4423.

Vous trouverez ci-joint une copie révisée du calendrier des paiements par virement automatique pour 2020. Ces fonds seront inclus dans le cadre du mandat et des paiements de subvention mensuels de juin.

Pour les gouvernements locaux touchés par l'ajustement, ces fonds devront être déclarés dans le fonds général de fonctionnement au titre de la *subvention de financement et de péréquation communautaires*.

Si vous avez des questions ou des préoccupations, veuillez s'il vous plaît communiquer avec notre bureau au 506-444-4423.

(Original signed by / Original signé par)

Grace Lee Cutler, CPA, CGA
Director of Community Finances
Directrice des finances communautaires

PAIEMENTS MENSUELS - 2020 - MONTHLY PAYMENTS

MUNICIPALITY	2020 COMMUNITY FUNDING AND EQUALIZATION GRANT	2020 WARRANT	2020 NET BUDGET	REGULAR MONTHLY PAYMENT	1ST QUARTER PAYMENTS DUE	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE					JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL with Cost of Assessment Deduction	
											REGULAR PAYMENT	COST OF ASSESSMENT	LNG Adjustment										Net Transfer to Local Government
													Equalization	Warrant	Additional Cost of Assessment								
MUNICIPALITÉ	SUBVENTION DE FINANCEMENT ET DE PÉREQUATION COMMUNAUTAIRE 2020	MANDAT 2020	BUDGET NET 2020	PAIEMENT MENSUEL RÉGULIER	PAIEMENTS POUR LE 1ER TRIMESTRE	JANVIER	FÉVRIER	MARS	AVRIL	MAI	JUIN					JUILLET	AOÛT	SEPTEMBRE	OCTOBRE	NOVEMBRE	DÉCEMBRE	TOTAL avec déduction du coût d'évaluation	
											PAIEMENT RÉGULIER	COÛTS D'ÉVALUATION	Ajustement LNG										
													Péréquation	Mandat	Coût de l'évaluation additionnel								
Alma	4,917	464,367	469,284	39,107	117,321	37,298	37,298	42,725	39,107	39,107	39,107	(5,822)	-			33,285	39,107	39,107	39,107	39,107	39,107	463,462	
Aroostook	105,851	123,052	228,903	19,075	57,225	18,909	18,909	19,410	19,075	19,075	19,075	(1,973)	2,794			19,896	19,075	19,075	19,075	19,075	19,075	229,724	
Atholville	290,668	3,332,804	3,623,472	301,956	905,868	284,626	284,626	357,233	301,956	301,956	301,956	(45,648)	-			256,308	301,956	301,956	301,956	301,956	301,956	3,598,441	
Balmoral	110,900	1,460,957	1,571,857	130,988	392,964	127,873	127,873	137,219	130,988	130,988	130,988	(19,832)	2,711			113,867	130,988	130,988	130,988	130,988	130,988	1,554,736	
Bas-Caraquet	164,334	1,072,552	1,236,886	103,074	309,222	100,681	100,681	107,858	103,074	103,074	103,074	(14,355)	3,983			92,702	103,074	103,074	103,074	103,074	103,074	1,226,514	
Bath	102,239	321,895	424,134	35,345	106,035	34,985	34,985	36,059	35,345	35,345	35,345	(4,277)	2,635			33,703	35,345	35,345	35,345	35,345	35,345	422,492	
Bathurst	3,624,702	19,153,436	22,778,138	1,898,178	5,694,534	1,852,511	1,852,511	1,989,514	1,898,178	1,898,178	1,898,178	(209,339)	88,291			1,777,130	1,898,178	1,898,178	1,898,178	1,898,178	1,898,178	22,657,090	
Beaubassin-Est	55,005	2,359,500	2,414,505	201,209	603,627	194,106	194,106	219,655	201,209	201,209	201,209	(127,127)	-			74,082	201,209	201,209	201,209	201,209	201,209	2,291,621	
Belledune	345,656	4,603,552	4,949,208	412,434	1,237,302	402,974	402,974	431,354	412,434	412,434	412,434	(75,387)	-			337,047	412,434	412,434	412,434	412,434	412,434	4,873,821	
Beresford	908,618	4,498,688	5,407,306	450,609	1,351,827	441,198	441,198	469,429	450,609	450,609	450,609	(55,971)	22,816			417,454	450,609	450,609	450,609	450,609	450,609	5,374,151	
Bertrand	199,976	891,948	1,091,924	90,994	272,982	89,452	89,452	94,074	90,994	90,994	90,994	(12,033)	5,228			84,189	90,994	90,994	90,994	90,994	90,994	1,085,119	
Blacks Harbour	270,935	932,916	1,203,851	100,321	300,963	100,380	100,380	100,202	100,321	100,321	100,321	(11,390)	6,423			95,354	100,321	100,321	100,321	100,321	100,321	1,198,884	
Blackville	208,772	700,122	908,894	75,741	227,223	73,898	73,898	79,429	75,741	75,741	75,741	(9,684)	5,396			71,453	75,741	75,741	75,741	75,741	75,741	904,606	
Boucouteche	55,271	2,955,852	3,011,123	250,927	752,781	246,601	246,601	259,578	250,927	250,927	250,927	(43,262)	-			207,665	250,927	250,927	250,927	250,927	250,927	2,967,861	
Cambridge-Narrows	752	1,029,235	1,029,987	85,832	257,496	84,632	84,632	88,235	85,832	85,832	85,832	(18,708)	-			67,124	85,832	85,832	85,832	85,832	85,832	1,011,279	
Campbellton	1,889,297	10,686,193	12,575,490	1,047,958	3,143,874	1,026,042	1,026,042	1,091,784	1,047,958	1,047,958	1,047,958	(116,710)	47,737			978,985	1,047,958	1,047,958	1,047,958	1,047,958	1,047,958	12,506,517	
Campobello	1,736	121,871	123,607	10,301	30,903	9,618	9,618	11,662	5,532	5,532	10,301	(4,769)	-			5,532	5,532	10,301	10,301	10,301	10,301	104,531	
Canterbury	96,202	195,287	291,489	24,291	72,873	24,062	24,062	24,746	24,291	24,291	24,291	(2,675)	2,534			24,150	24,291	24,291	24,291	24,291	24,291	291,348	
Cap-Pelé	200,933	2,817,898	3,018,831	251,569	754,707	242,926	242,926	279,426	251,569	251,569	251,569	(40,345)	4,145			215,369	251,569	251,569	251,569	251,569	251,569	2,993,199	
Caraquet	1,032,625	5,909,755	6,942,380	578,532	1,735,596	569,712	569,712	592,360	578,532	578,532	578,532	(76,346)	25,045			527,231	578,532	578,532	578,532	578,532	578,532	6,887,271	
Centreville	34,800	520,618	555,418	46,285	138,855	45,587	45,587	47,679	46,285	46,285	46,285	(7,216)	545			39,614	46,285	46,285	46,285	46,285	46,285	548,747	
Charlo	98,132	1,277,895	1,376,027	114,669	344,007	111,983	111,983	120,040	114,669	114,669	114,669	(16,858)	2,422			100,233	114,669	114,669	114,669	114,669	114,669	1,361,591	
Chipman	334,810	963,249	1,298,059	108,172	324,516	106,123	106,123	112,579	108,172	108,172	108,172	(13,348)	8,257			103,081	108,172	108,172	108,172	108,172	108,172	1,293,282	
Cocagne	9,222	299,125	308,347	25,696	77,088	25,062	25,062	26,959	15,195	15,195	25,696	(10,501)	-			15,195	15,196	25,696	25,696	25,696	25,696	266,344	
Dalhousie	1,402,560	4,003,564	5,406,124	450,510	1,351,530	444,295	444,295	554,965	450,510	450,510	450,510	(44,464)	36,199			442,245	450,510	450,510	450,510	450,510	450,510	5,489,880	
Dieppe	1,095,459	53,323,334	54,418,793	4,534,899	13,604,697	4,378,103	4,378,103	4,848,933	4,534,899	4,534,899	4,534,899	(634,846)	-			3,900,053	4,534,899	4,534,899	4,534,899	4,534,899	4,534,899	53,784,384	
Doaktown	219,992	881,673	1,101,665	91,805	275,415	90,240	90,240	94,940	91,805	91,805	91,805	(11,133)	5,286			85,958	91,805	91,805	91,805	91,805	91,805	1,095,818	
Drummond	91,371	939,646	1,031,017	85,918	257,754	84,553	84,553	88,660	85,918	85,918	85,918	(11,554)	1,481			75,845	85,918	85,918	85,918	85,918	85,918	1,020,955	
Edmundston	4,417	702,250	706,667	58,889	176,667	58,201	58,201	60,264	58,889	58,889	58,889	(10,651)	-			48,238	58,889	58,889	58,889	58,889	58,889	696,016	
Eel River Crossing	5,564,820	23,720,297	29,285,117	2,440,426	7,321,278	2,388,336	2,388,336	2,561,237	2,440,426	2,440,426	2,440,426	(281,452)	137,948			2,296,922	2,440,426	2,440,426	2,440,426	2,440,426	2,440,426	29,158,239	
Eel River Crossing	394,022	1,072,353	1,466,375	122,198	366,594	120,958	120,958	124,677	122,198	122,198	122,198	(16,365)	-			105,833	122,198	122,198	122,198	122,198	122,198	1,450,010	
Florenceville-Bristol	125,423	2,883,408	3,008,831	250,736	752,208	245,960	245,960	260,287	250,736	250,736	250,736	(43,366)	-			207,370	250,736	250,736	250,736	250,736	250,736	2,965,465	
Fredericton	1,890,636	108,183,452	110,074,088	9,172,841	27,518,523	8,813,089	8,813,089	9,894,083	9,172,841	9,172,841	9,172,841	(1,474,741)	-			7,698,100	9,172,841	9,172,841	9,172,841	9,172,841	9,172,841	108,601,089	
Fredericton Junction	73,409	564,416	637,825	53,152	159,456	52,040	52,040	55,377	53,152	53,152	53,152	(8,176)	1,895			46,871	53,152	53,152	53,152	53,152	53,152	631,544	
Gagetown	2,438	909,482	911,920	75,993	227,979	71,836	71,836	84,311	75,993	75,993	75,993	(12,141)	-			63,852	75,993	75,993</					

PAIEMENTS MENSUELS - 2020 - MONTHLY PAYMENTS

MUNICIPALITY	2020 COMMUNITY FUNDING AND EQUALIZATION GRANT	2020 WARRANT	2020 NET BUDGET	REGULAR MONTHLY PAYMENT	1ST QUARTER PAYMENTS DUE	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE					JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL with Cost of Assessment Deduction
											LNG Adjustment				Net Transfer to Local Government							
											REGULAR PAYMENT	COST OF ASSESSMENT	Equalization	Warrant								
MUNICIPALITÉ	SUBVENTION DE FINANCEMENT ET DE PÉRÉQUATION COMMUNAUTAIRE 2020	MANDAT 2020	BUDGET NET 2020	PAIEMENT MENSUEL RÉGULIER	PAIEMENTS POUR LE 1ER TRIMESTRE	JANVIER	FÉVRIER	MARS	AVRIL	MAI	JUIN					JUILLET	AOÛT	SEPTEMBRE	OCTOBRE	NOVEMBRE	DÉCEMBRE	TOTAL avec déduction du coût d'évaluation
											PAIEMENT RÉGULIER	COÛTS D'ÉVALUATION	Ajustement LNG		Transfert NET au gouvernement local							
													Péréquation	Mandat		Coût de l'évaluation additionnel						
Quispamsis	114,304	24,180,623	24,294,927	2,024,577	6,073,731	1,929,639	1,929,639	2,214,456	2,024,577	2,024,577	2,024,577	(349,349)	-		1,675,228	2,024,577	2,024,577	2,024,577	2,024,577	2,024,577	2,024,577	23,945,578
Reston	7,880	1,170,119	1,177,999	98,167	294,501	92,576	92,576	109,344	98,167	98,167	98,167	(16,475)	-		81,692	98,167	98,167	98,167	98,167	98,167	98,167	1,161,524
Richibucto	87,906	1,612,895	1,700,801	141,733	425,199	133,370	133,370	158,464	141,733	141,733	141,733	(21,845)	1,094		120,982	141,733	141,733	141,733	141,733	141,733	141,733	1,680,050
Riverside-Albert	20,426	324,837	345,263	28,772	86,316	28,021	28,021	30,273	28,772	28,772	28,772	(4,378)	518		24,912	28,772	28,772	28,772	28,772	28,772	28,772	341,403
Riverview	2,683,203	24,875,683	27,558,886	2,296,574	6,889,722	2,238,891	2,238,891	2,420,475	2,296,574	2,296,574	2,296,574	(303,016)	66,395		2,059,953	2,296,574	2,296,574	2,296,574	2,296,574	2,296,574	2,296,574	27,330,802
Rivière-Verte	95,047	549,720	644,767	53,731	161,193	51,461	51,461	58,266	53,731	53,731	53,731	(7,854)	2,467		48,344	53,731	53,731	53,731	53,731	53,731	53,731	639,380
Rogersville	444,041	863,902	1,307,943	108,995	326,985	107,330	107,330	112,328	108,995	108,995	108,995	(11,065)	11,560		109,490	108,995	108,995	108,995	108,995	108,995	108,995	1,308,438
Rothsay	128,335	16,492,464	16,620,799	1,385,067	4,155,201	1,347,101	1,347,101	1,460,994	1,385,067	1,385,067	1,385,067	(258,027)	-		1,127,040	1,385,067	1,385,067	1,385,067	1,385,067	1,385,067	1,385,067	16,362,772
Sackville	67,548	10,255,924	10,323,472	860,289	2,580,867	830,506	830,506	919,859	860,289	860,289	860,289	(127,542)	-		732,747	860,289	860,289	860,289	860,289	860,289	860,289	10,195,930
Saint Andrews	64,748	4,144,989	4,209,737	350,811	1,052,433	335,324	335,324	381,790	350,811	350,811	350,811	(63,820)	-		286,991	350,811	350,811	350,811	350,811	350,811	350,811	4,145,917
Saint John	17,204,756	125,842,974	143,047,730	11,920,644	35,761,932	11,744,200	11,744,200	12,616,603	11,920,644	11,920,644	11,920,644	(1,367,705)	(1,022,421)	2,123,951	(23,084)	11,631,385	11,920,644	11,920,644	11,920,644	11,920,644	11,920,644	143,101,540
Saint-André	66,241	1,495,640	1,561,881	130,157	390,471	130,953	130,953	128,562	130,157	130,157	130,157	(36,662)	-		93,495	130,157	130,157	130,157	130,157	130,157	130,157	1,525,219
Saint-Antoine	329,914	1,488,961	1,818,875	151,573	454,719	146,186	146,186	162,346	151,573	151,573	151,573	(21,994)	8,412		137,991	151,573	151,573	151,573	151,573	151,573	151,573	1,805,293
Sainte-Anne-de-Madawaska	195,186	656,431	851,617	70,968	212,904	70,034	70,034	72,837	70,968	70,968	70,968	(8,653)	5,091		67,406	70,968	70,968	70,968	70,968	70,968	70,968	848,055
Sainte-Marie-Saint-Raphaël	240,102	523,695	763,797	63,650	190,950	62,621	62,621	72,750	63,650	63,650	63,650	(6,597)	6,277		63,330	63,650	63,650	63,650	63,650	63,650	63,650	770,522
Saint-Isidore	25,983	715,362	741,345	61,779	185,337	57,088	57,088	71,158	61,779	61,779	61,779	(9,948)	513		52,344	61,779	61,779	61,779	61,779	61,779	61,779	731,910
Saint-Léolin	225,717	324,604	550,321	45,860	137,580	45,231	45,231	47,119	45,860	45,860	45,860	(4,066)	5,963		47,757	45,860	45,860	45,860	45,860	45,860	45,860	552,218
Saint-Léonard	334,202	1,201,898	1,536,100	128,008	384,024	126,103	126,103	127,809	128,008	128,008	128,008	(15,522)	8,418		120,904	128,008	128,008	128,008	128,008	128,008	128,008	1,524,983
Saint-Louis-de-Kent	108,321	913,882	1,022,203	85,184	255,552	83,543	83,543	88,461	85,184	85,184	85,184	(11,854)	2,647		75,977	85,184	85,184	85,184	85,184	85,184	85,184	1,012,996
Saint-Quentin	438,307	1,975,650	2,413,957	201,163	603,489	197,444	197,444	215,261	201,163	201,163	201,163	(26,433)	11,051		185,781	201,163	201,163	201,163	201,163	201,163	201,163	2,405,234
Salisbury	204,940	1,810,331	2,015,271	167,939	503,817	162,749	162,749	178,322	167,939	167,939	167,939	(35,126)	4,449		137,262	167,939	167,939	167,939	167,939	167,939	167,939	1,984,594
Shediac	591,983	10,585,231	11,177,214	931,435	2,794,305	902,505	902,505	989,289	931,435	931,435	931,435	(137,593)	11,736		805,578	931,435	931,435	931,435	931,435	931,435	931,435	11,051,357
Shippagan	449,201	3,720,684	4,169,885	347,490	1,042,470	338,313	338,313	361,411	347,490	347,490	347,490	(47,088)	10,678		311,080	347,490	347,490	347,490	347,490	347,490	347,490	4,129,037
St. George	128,374	1,949,410	2,077,784	173,149	519,447	169,248	169,248	169,164	173,149	173,149	173,149	(27,013)	2,308		148,444	173,149	173,149	173,149	173,149	173,149	173,149	2,041,296
St. Martins	1,977	273,328	275,305	22,942	68,826	22,495	22,495	23,837	22,942	22,942	22,942	(4,329)	-		18,613	22,942	22,942	22,942	22,942	22,942	22,942	270,976
St. Stephen	1,608,894	5,402,445	7,011,339	584,278	1,752,834	578,794	578,794	582,488	584,278	584,278	584,278	(66,334)	39,627		557,571	584,278	584,278	584,278	584,278	584,278	584,278	6,971,871
Stanley	5,621	440,259	445,880	37,157	111,471	36,649	36,649	38,169	37,157	37,157	37,157	(5,851)	57		31,363	37,157	37,157	37,157	37,157	37,157	37,157	440,086
Sussex	572,827	5,418,706	5,991,533	499,294	1,497,882	491,186	491,186	516,322	499,294	499,294	499,294	(81,560)	11,211		428,945	499,294	499,294	499,294	499,294	499,294	499,294	5,921,991
Sussex Corner	38,578	1,252,360	1,290,938	107,578	322,734	106,124	106,124	110,488	107,578	107,578	107,578	(19,915)	652		88,315	107,578	107,578	107,578	107,578	107,578	107,578	1,271,675
Tide Head	42,383	923,650	966,033	80,503	241,509	79,228	79,228	83,050	80,503	80,503	80,503	(11,904)	1,089		69,688	80,503	80,503	80,503	80,503	80,503	80,503	955,218
Tracadie	883,414	12,734,247	13,617,661	1,134,805	3,404,415	1,103,593	1,103,593	1,197,230	1,134,805	1,134,805	1,134,805	(207,490)	-		927,315	1,134,805	1,134,805	1,134,805	1,134,805	1,134,805	1,134,805	13,410,171
Tracy	155,058	307,946	463,004	38,584	115,752	38,224	38,224	39,300	38,584	38,584	38,584	(5,020)	4,080		37,644	38,584	38,584	38,584	38,584	38,584	38,584	462,064
Upper Miramichi	291,154	489,870	781,024	65,085	195,255	63,838	63,838	67,583	65,085	65,085	65,085	(22,624)	7,591		50,052	65,085	65,085	65,085	65,085	65,085	65,085	765,991
Woodstock	855,370	7,472,215	8,327,585	693,965	2,081,895	674,080	674,080	721,471	693,965	693,965	693,965	(100,117)	18,279		612,127	693,965	693,965	693,965	693,965	693,965	693,965	8,233,478
Grand Total	68,487,861	779,393,665	847,881,526	70,656,795	211,970,385	68,722,580	68,722,580	75,072,292	70,641,525	70,641,525	70,656,795	(10,059,874)	-	2,123,951	(23,084)	62,697,788	70,641,526	70,656,795	70,656,795	70,656,795	70,656,795	840,423,791



27 May 2020

Regional Development Corporation
P.O. Box 6000
Fredericton, N.B.
E3B 5H1
Attention: Cade Libby, President

70 Hampton Road
Rothesay, NB
Canada E2E 5L5
T: 506-848-6600
F: 506-848-6677

Rothestay@rothesay.ca
www.rothesay.ca

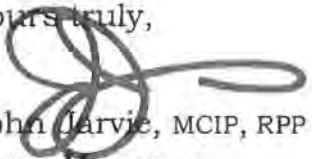
Dear Mr. Libby:

Re: Funding Support – 'Wells Connection'

I am writing to you on behalf of the Rothesay Town Council to request consideration of funding for the Wells Trail – Phase II. This project is a continuation of an important project connecting two parts of the municipality across the busy Mackay Highway. When Rothesay amalgamated in 1998 the portion south of the highway, was left without a pedestrian connection to the schools and commercial areas on the north side. Over the years, a number of recreation facilities including a substantial trail system have been developed on the south side but users from the north side of the highway cannot safely cross except by motor vehicle. Especially during the current pandemic, many residents are seeking opportunities to walk and enjoy our trail system. The highway presents a major barrier to our residents' enjoyment of this key asset. Completion of this project would provide great benefit to those throughout the community.

Attached is a set of drawings showing the layout of the project and current cost estimates. We understand there may be an adjustment to the Bilateral Agreement designed specifically for trail projects. If so, we hope this project could receive funding through this channel but any source is very welcome. We would be pleased to discuss this in detail at your convenience.

Yours truly,



John Jarvie, MCIP, RPP
Town Manager

Cc : Hon. Hugh J.A. Flemming, QC
: Wayne Long, MP
: Rothesay Council



WELLS TRAIL PHASE 2 PRELIMINARY DESIGN

ROTHESAY, NEW BRUNSWICK

PROJECT No. 16220-1



PRELIMINARY

LIST OF DRAWINGS

- 16220-1D-C01 OVERALL SITE PLAN 1
- 16220-1D-C02 OVERALL SITE PLAN 2
- 16220-1D-C03 CAMPBELL DRIVE PLAN VIEW
- 16220-1D-C04 PROPOSED TRAIL PLAN AND PROFILE STA. 10+250 TO 10+460
- 16220-1D-C05 PROPOSED TRAIL PLAN AND PROFILE STA. 10+460 TO STA. 10+740
- 16220-1D-C06 PROPOSED TRAIL PLAN VIEW (STA. 10+740 TO STA. 11+255)
- 16220-1D-C07 ACCESS ROAD PLAN AND PROFILE STA. 20+000 TO STA. 20+240
- 16220-1D-C08 PROPOSED TRAIL CROSS SECTIONS
- 16220-1D-C09 ACCESS ROAD CROSS SECTIONS



MONCTON

1077 Blvd. St. George Blvd.
Suite 400
Moncton, N.B. Canada
E1E 4Y7
Tel: (506) 857 2777
Fax: (506) 857 2700

SAINT JOHN

133 Prince William Street
Suite 303
Saint John, N.B. Canada
E2L 3B5
Tel: (506) 493 5893
Fax: (506) 493 3250

FREDERICTON

544 Prospect Street
Suite 101
Fredericton, N.B. Canada
E3B 9H4
Tel: (506) 451 4400
Fax: (506) 451 3250

CRANDALL ENGINEERING CA

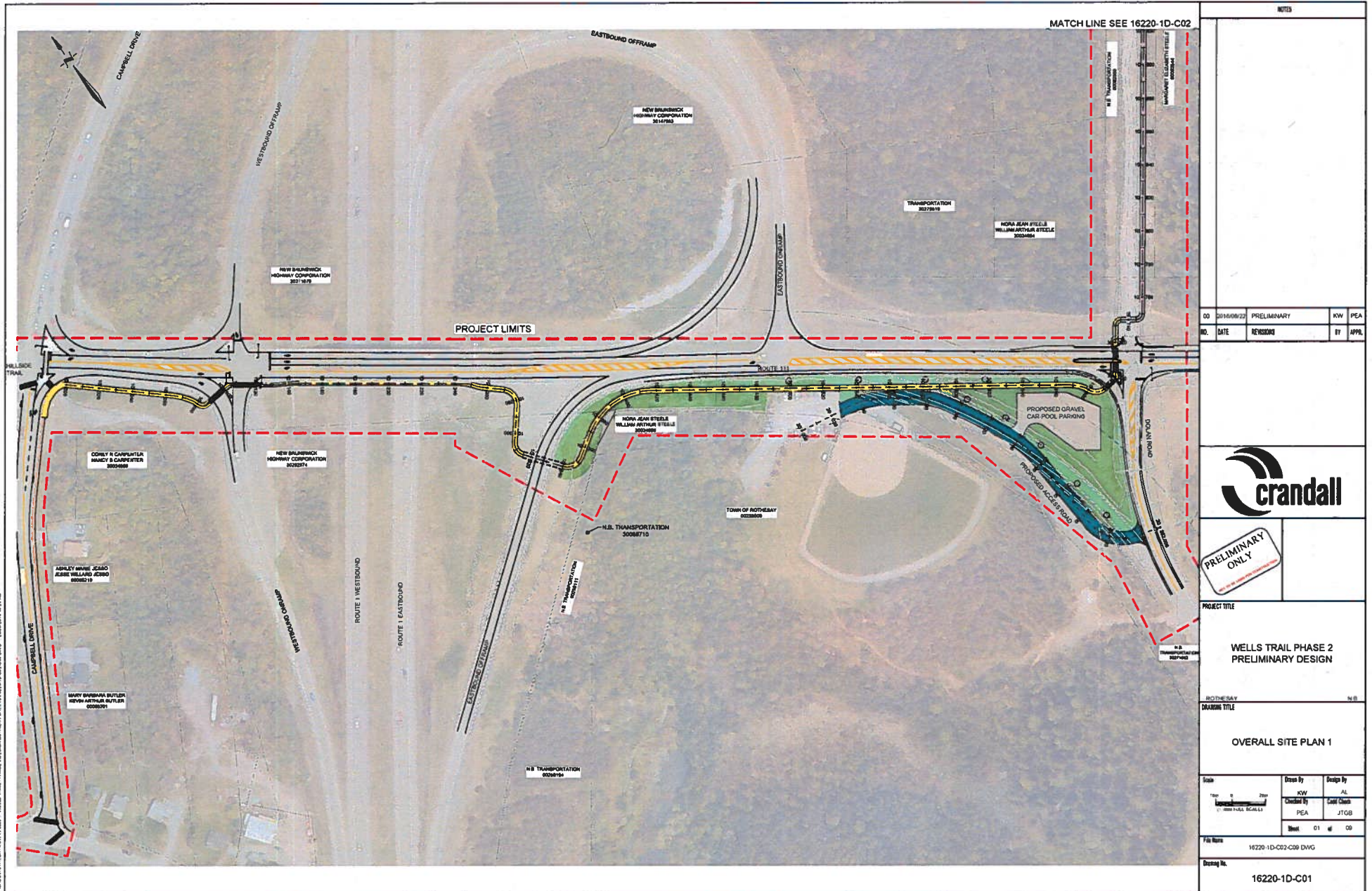
Client:

TOWN OF ROTHESAY

Project:

WELLS TRAIL PHASE 2 PRELIMINARY
DESIGN

PROJECT No. 16220-1



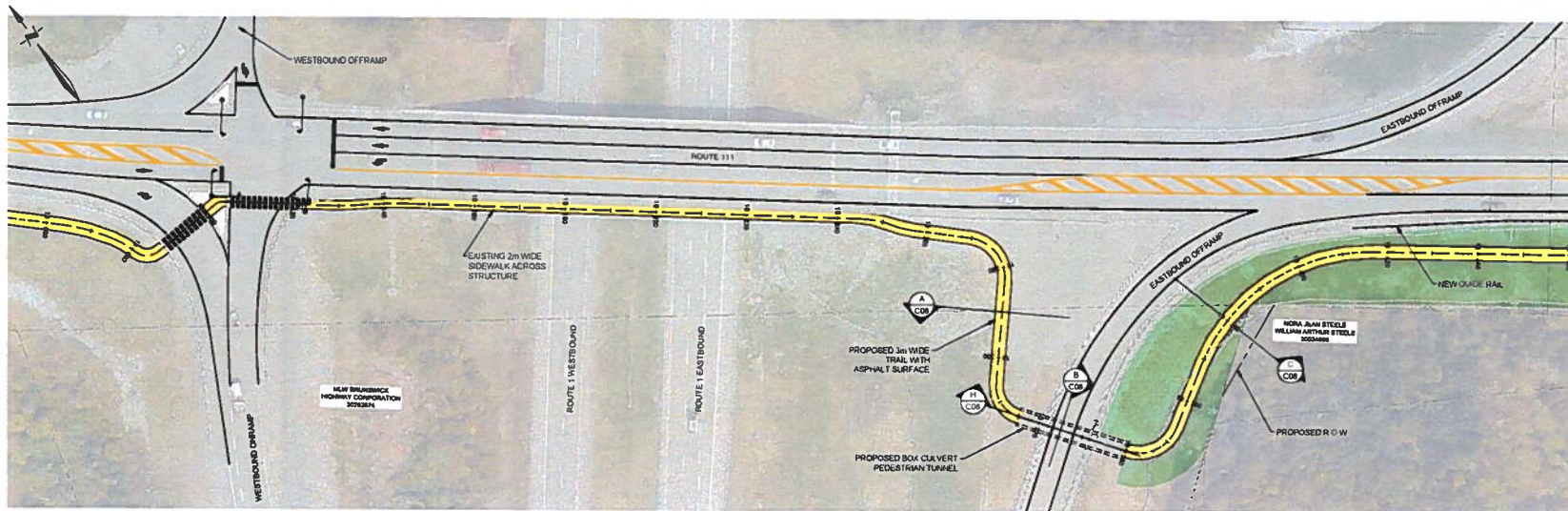


1: C:\GARDEN\THE EASTDOWN\1225\1 WELLS TRAIL PHASE 2\2020JUN08\OPEN SESSION\16220-1D-C02-00.DWG 2020/06/08 14:24 AM

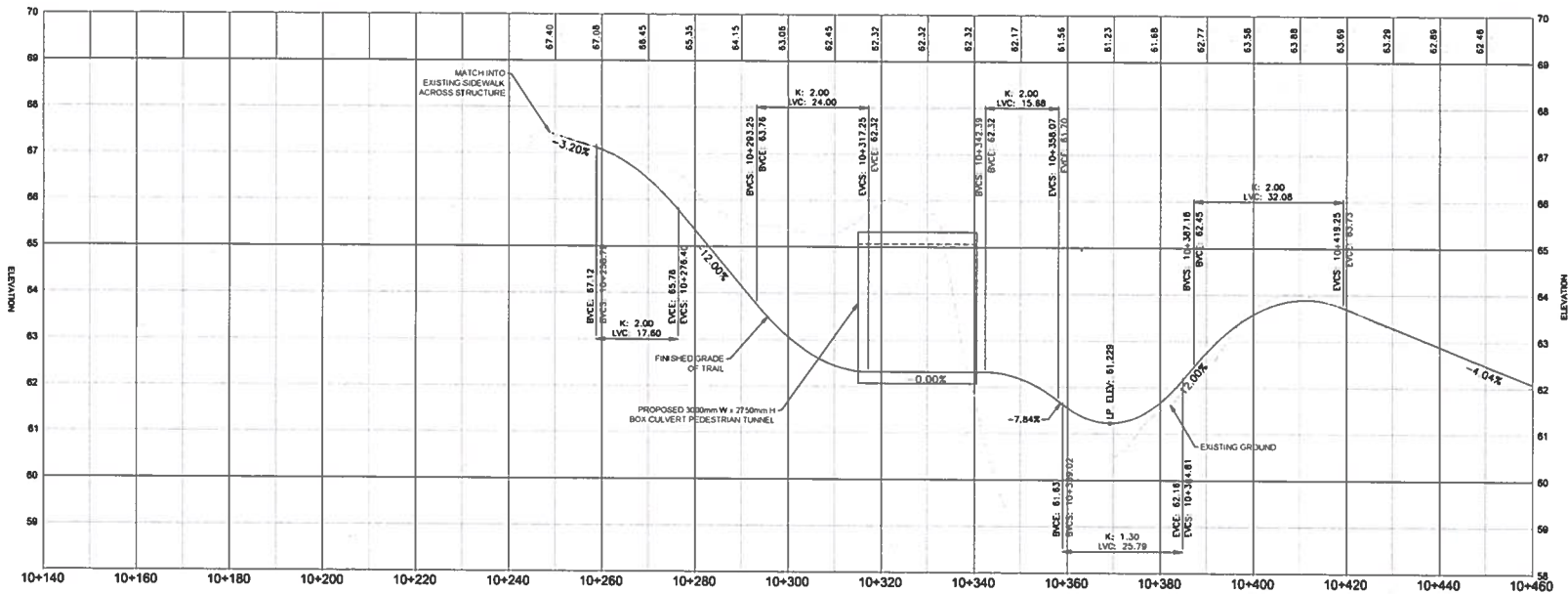
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DL	DATE	REVISIONS	BY APPL
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<div style="display: flex; justify-content: space-between;"> <div>PROJECT TITLE</div> <div>SCALE 1" = 100'</div> </div>			
WELLS TRAIL PHASE 2 PRELIMINARY DESIGN			
<div style="display: flex; justify-content: space-between;"> <div>DRAWING TITLE</div> <div>DATE 06/08/20</div> </div>			
OVERALL SITE PLAN 2			
<div style="font-size: x-small;">Scale</div>	<div style="font-size: x-small;">Drawn By</div> <div style="font-size: x-small;">Checked By</div> <div style="font-size: x-small;">Sheet</div>	<div style="font-size: x-small;">Design By</div> <div style="font-size: x-small;">Civil Check</div> <div style="font-size: x-small;">of</div>	<div style="font-size: x-small;">of</div>
<div style="font-size: x-small;">File Name</div> <div style="text-align: right;">16220-1D-C02-C09.DWG</div>			
<div style="font-size: x-small;">Drawing No.</div> <div style="text-align: right;">16220-1D-C02</div>			



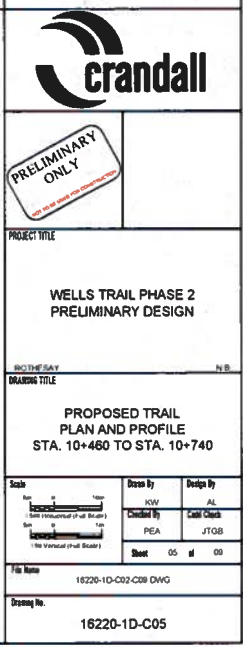
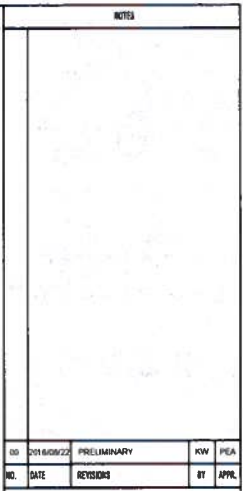
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NO.	DATE	REVISIONS	BY APPR.
			
			
PROJECT TITLE			
WELLS TRAIL PHASE 2 PRELIMINARY DESIGN			
SHEET NAME			
DRAWING TITLE			
CAMPBELL DRIVE PLAN VIEW			
Scale  1 inch = 40 feet (approx.) 1:1250 (approx.) (Not Vertical - full Scale)		Drawn By KW Checked By PEA	Design By AL Cost Check JTGB
File Name		Sheet 03 of 03	
16220-1D-C02 C03 DWG			
Drawing No.			
16220-1D-C03			

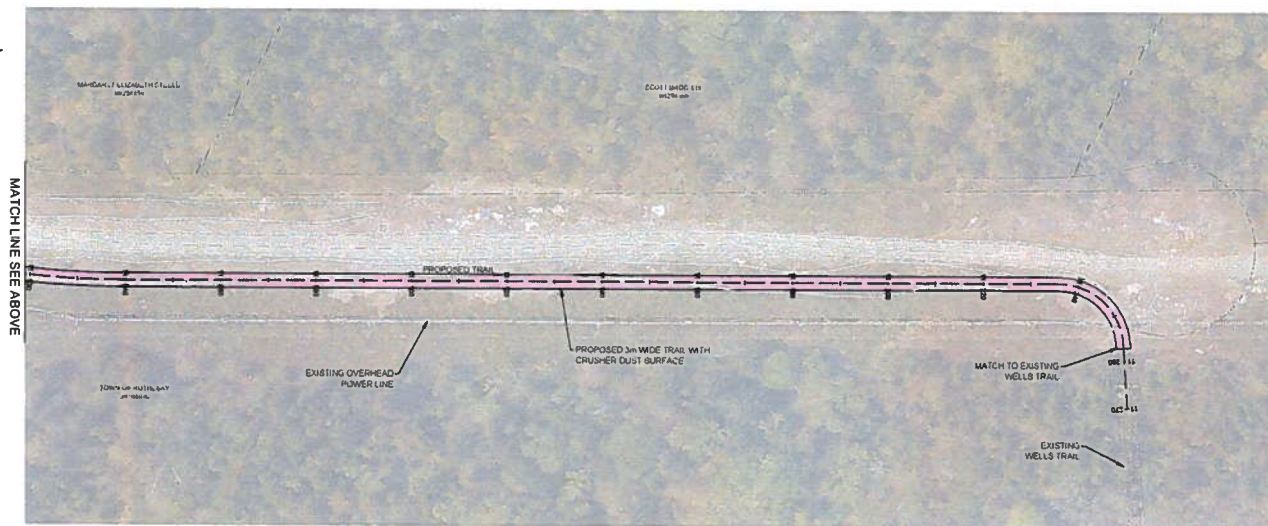
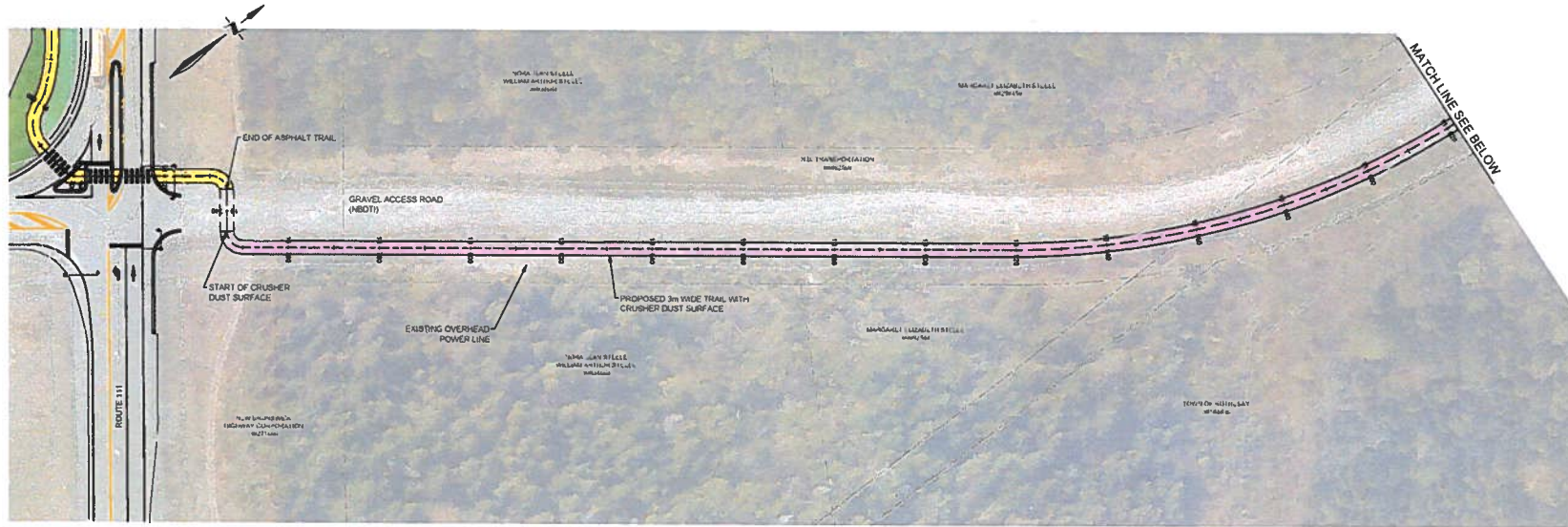


MATCH LINE SEE 16220-1D-C05



NOTES			
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02			BT APPR.
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PROJECT TITLE			
WELLS TRAIL PHASE 2 PRELIMINARY DESIGN			
SHEET TITLE			
PROPOSED TRAIL PLAN AND PROFILE STA. 10+250 TO 10+460			
Scale		Drawn By	
		KW	
		Checked By	
		PEA	
		Design By	
		JTG	
		Sheet	
		04 of 09	
File Name			
16220-1D-C02-C09.DWG			
Drawing No.			
16220-1D-C04			





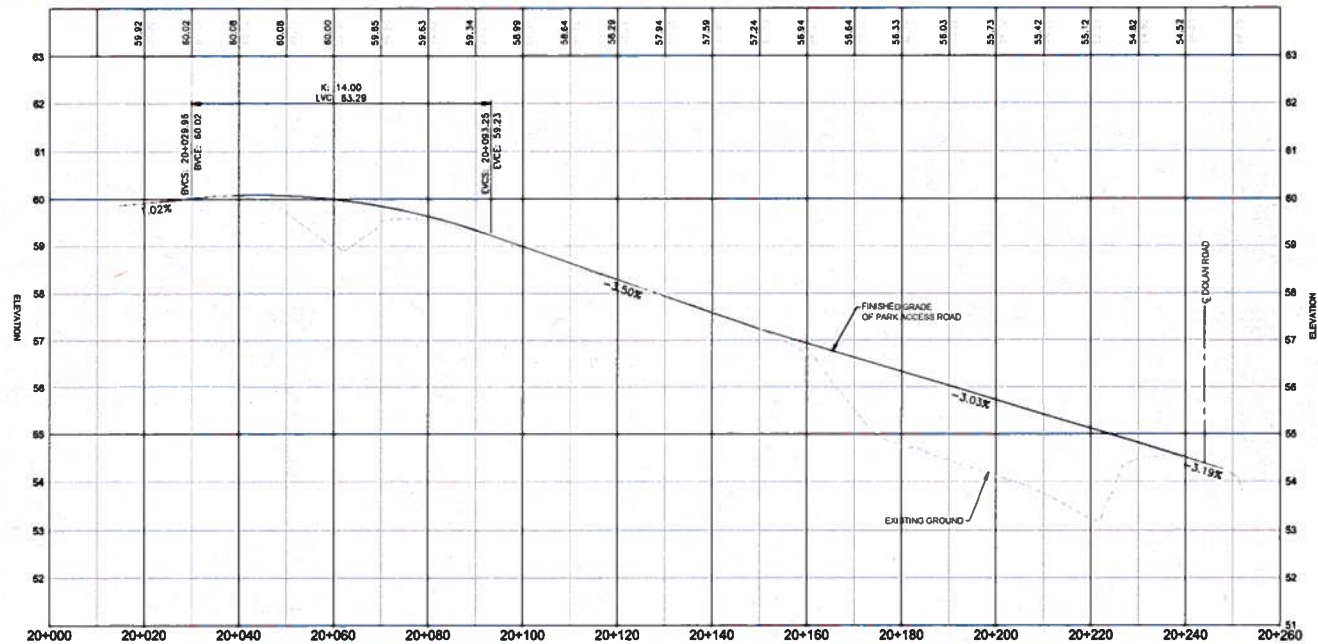
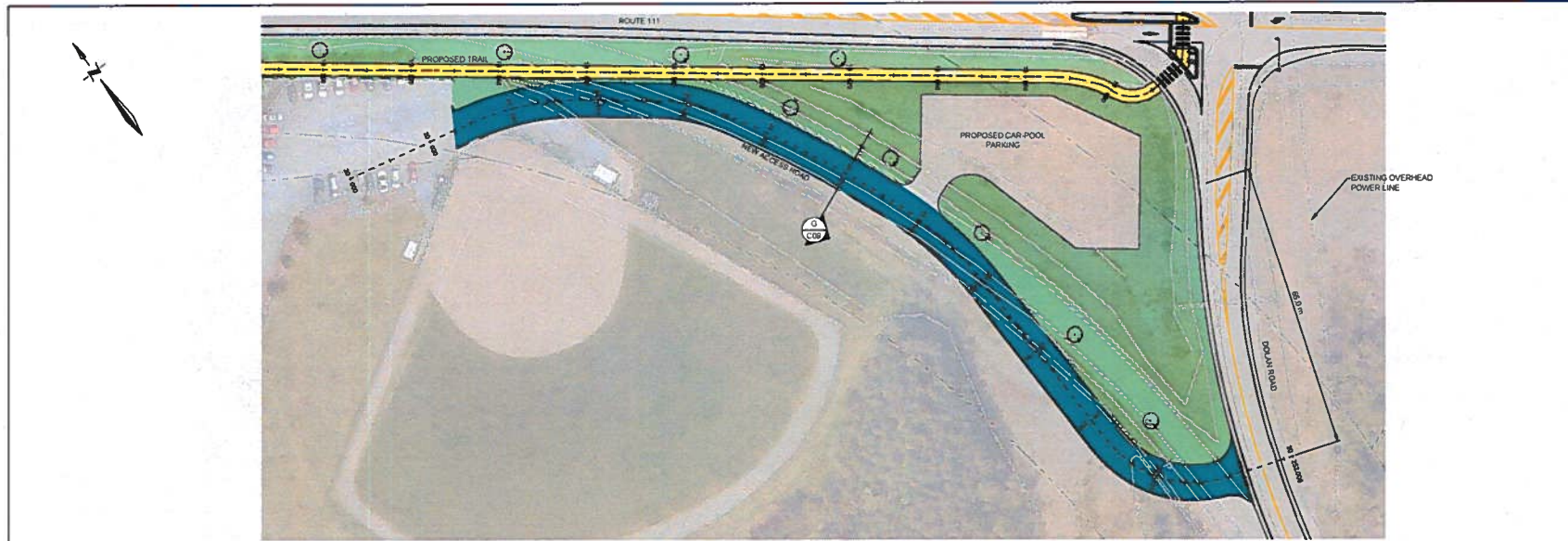
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NO.	DATE	REVISIONS	BY	APPR.



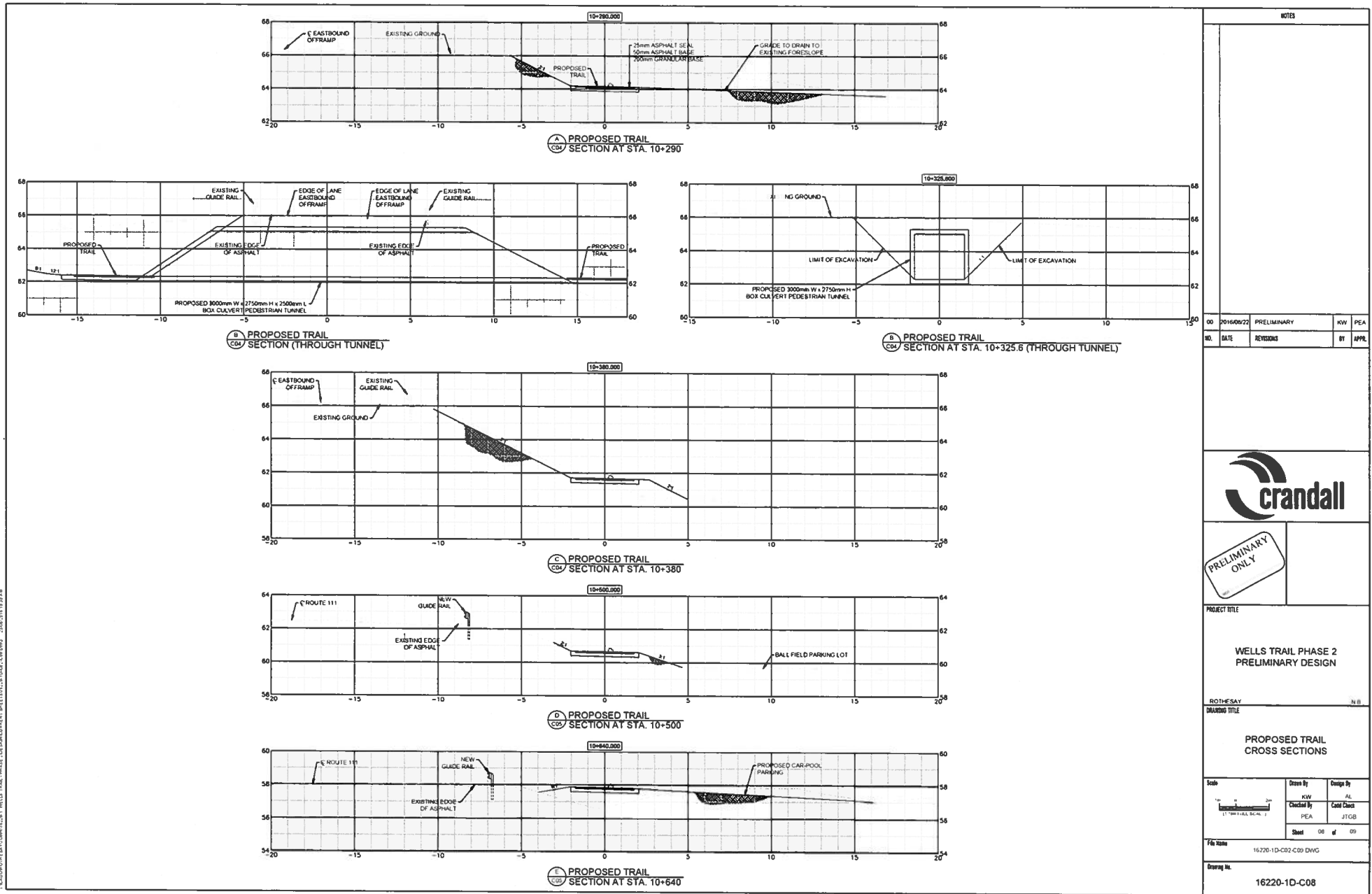
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PROJECT NO.	16220-1D-C06
DRAWING TITLE	
PROPOSED TRAIL PLAN VIEW (STA. 10+740 TO STA. 11+255)	

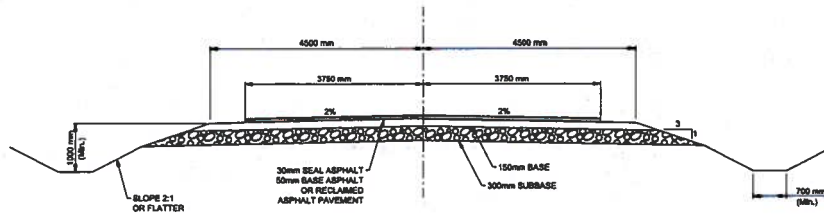
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	Checked By	Costi C.
PEA	PEA	JTCB
	Sheet	06 of 08

File Name	16220-1D-C02-C09 DWG
Drawing No.	16220-1D-C06



NOTES			
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01	DATE	REVISIONS	BY APPR.
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PROJECT TITLE			
WELLS TRAIL PHASE 2 PRELIMINARY DESIGN			
DRAWING TITLE			
ACCESS ROAD PLAN AND PROFILE STA. 20+000 TO STA. 20+240			
Scale	Drawn By	Design By	
<small>Horizontal Scale: 1" = 40'</small> <small>Vertical Scale: 1" = 10'</small> <small>(Not Vertical - Full Scale)</small>	<small>Drawn By</small> KW <small>Checked By</small> PEA <small>Sheet</small> 07 <small>of</small> 09	<small>Design By</small> AL <small>Local Check</small> JTGB	
File Name: 16220-1D-C02-C08 DWG			
Drawing No. 16220-1D-C07			







TYPICAL PARK ACCESS ROAD SECTION



PARK ACCESS ROAD SECTION AT STA. 20+060



PARK ACCESS ROAD SECTION AT STA. 20+120

NOTES				
NO.	DATE	REVISIONS	BY	APP.
00	01/6/08/22	PRELIMINARY	KW	PEA
				
<div style="border: 1px solid black; padding: 5px; transform: rotate(-15deg); display: inline-block;"> PRELIMINARY ONLY <small>Not to be used for construction</small> </div>				
PROJECT TITLE				
WELLS TRAIL PHASE 2 PRELIMINARY DESIGN				
BY THE WAY				
DRAWING TITLE				
ACCESS ROAD CROSS SECTIONS				
Scale	Drawn By	Design By		
 (1" = 20' FULL SCALE)	Drawn By	Design By		
	Checked By	Calculated By		
	PEA	AL		
	Sheet	00 of 00		
File Name: 16220-1D-C02-C00 DWG				
Drawing No. 16220-1D-C09				



Town of Rothesay

WELLS TRAIL, PHASE 2

Preliminary Construction Cost Estimate - March 28 2020

Item No.	Description	Unit	Estimated Quantity	Unit Price	Total Cost
1.0 - Road and Trail Reconstruction					
a)	Clearing and Grubbing	m ²	3,000		
b)	Common Excavation	m ³	10,000		
c)	Granular Sub-Base	m ³	2,200		
d)	Granular Base	m ³	1,500		
e)	Trail Crusher Dust	m ³	150		
f)	Asphalt Cold Milling	m ²	2,000		
g)	Superpave 19.5 Base Asphalt	tonne	300		
h)	Superpave 9.5 Seal Asphalt (Roadways)	tonne	350		
i)	Superpave 9.5 Seal Asphalt (Trail)	tonne	300		
j)	Supply & Place Bituminous Tack	m ²	3,600		
	Contingency (15%)				
	Sub Total Road Reconstruction				
2.0 - Concrete Curb & Sidewalk					
	Concrete curb & gutter (regular & dropped) INCLUDING excavation and				
a)	Imported Granular Base Material backfill (Method "A")	m	150		
	1.8m wide concrete sidewalk (Regular) INCLUDING excavation and				
b)	backfill (Method "A")	m	250		
	Variable width concrete sidewalk (Regular) INCLUDING excavation and				
c)	backfill (Method "A")	m ²	150		
	Contingency (15%)				
	Sub Total Curb and Sidewalk				
3.0 - Drainage					
a)	Catch Basins	each	6		
b)	Storm Pipe	m	100		
	Contingency (15%)				
	Sub Total Drainage				
4.0 - Landscaping					
a)	Topsoil and Hydroseed	m ²	10,000		
b)	Trees and Landscaping	ls.	1		
	Contingency (15%)				
	Sub Total Landscaping				
5.0 - Miscellaneous					
a)	3000mm x 2400mm BOX CULVERT x 25m (all inclusive)	ls.	1		
b)	Traffic Signals Supply and Installation	ls.	1		
c)	Guiderail - Supply and Install	m	280		
d)	Pavement Markings and Signage	ls.	1		
	Contingency (15%)				
	Sub Total Miscellaneous				
SUB-TOTAL:					
Engineering (10%)					
GRAND TOTAL INCLUDING (excl. HST)					\$ 1,555,565.00



Regular Monthly Meeting
February 24, 2020

Minutes of the meeting of the Board of Directors of Fundy Regional Service Commission held on Monday, February 24, 2020, at 10 Crane Mountain Rd., Saint John NB.

1. Call to Order

The Board Chairperson, Gary Clark, called the regular board meeting to order at 10:17 a.m.

2. Record of Attendance

Gary Clark	Chairperson
Glen Baxter	Vice Chairperson
Bette Anne Chatterton	Mayor, St. Martins
Shirley McAlary	Deputy Mayor, Saint John
Grace Losier	Mayor, Grand Bay-Westfield
Matthew Alexander	Deputy Mayor, Rothesay
Brenda Rathburn	Local Service District Representative
Jim Bedford	Local Service District Representative
John Cairns	Local Service District Representative

Absent

Don Darling, Mayor, Saint John
 Nancy Grant, Mayor, Rothesay

OTHERS

Marc MacLeod, Executive Director, FRSC
 Alicia Raynes, Recording Secretary, FRSC
 Nick Cameron, Recreation Facilitator, FRSC
 Brenda MacCallum, Public Relations & Program Development Officer, FRSC
 General Public
 Brian Shannon, Building Inspector/Development Officer, FRSC

3. Approval of the Order of Business

The Chairperson asked for approval of the Order of Business

Motion: To approve the February 24, 2020 Agenda as presented.

Moved: Director Losier

Seconded: Director Baxter
Vote: *Motion Carried*

4. Disclosure of Conflict of Interest

None

5. Approval of the Minutes

Motion: To approve the January 27, 2020 minutes.

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

6. Planning – Building Inspection – Q4 2019

Brian Shannon, Building Inspector/Development Officer, FRSC presented the 4th Quarter Report for Building, Development & Planning for the Village of St. Martins & FRSC Rural areas. The 2019 estimated cost of construction is \$634,761 higher than 2018.

It was requested that a report in the form of a spreadsheet be provided to board members as part of the meeting kit moving forward as it provides a clear picture of the data.

Motion: To receive and file the report as provided.

Moved: Director Losier
Seconded: Director McAlary
Vote: *Motion Carried*

7. Recreation Update – Nick Cameron

Brenda MacCallum, Public Relations & Program Development Officer, FRSC, was invited to provide a brief overview of the Fundy Region Recreation Action Plan. Ms. MacCallum indicated that the action plan began in 2017 and the end of the original 3-year timeline is approaching for Recreation Facilitator Nick Cameron. There are still items in the Recreation Action plan that have been identified but not yet implemented. The FRSC is asking for a continuation for another 2 years which is already included in the 2020 budget. The FRSC will apply for a Provincial grant to cover 75% of the salary for the position. Ms. MacCallum invited Nick Cameron, Recreation Facilitator, FRSC to speak with regards to the Fundy Region Recreation Action Plan over the next 2 years.

Mr. Cameron indicated that there are 4 key action areas to be addressed over the next 2 years with a focus on Rural areas. Those 4 areas are Placemaking, Blueway Access, Active Transportation and Regional Collaboration. The goal is to build on the assets that are already owned, improve community spaces, increase use as well as promote public access points and collaborate solutions for access and parking issues. Additionally, measuring and promoting the benefits of Active Transportation are also a focus as well as a Regional collaboration which will help to streamline policies to advance important initiatives across the region.

Motion: To continue implementation of the Fundy Region Recreation Plan under the 2-year action plan and outcomes as presented.

Moved: Director McAlary
Seconded: Director Alexander

There was a discussion regarding the benefits of continuing with the 2-year action plan, especially those communities with their own recreation director. Some of the proposed work was perceived as redundant. It was noted that having someone look at the overall picture is a benefit to the region as a whole, not just one segment of the community.

Director MacLeod clarified that FRSC is looking for 75% of the Recreation Facilitator salary to be funded by a Provincial Government Grant and the remaining 25% will be split 70/30 between the LSDs and Municipalities.

Nay: Director Losier, Director Rathburn

Vote: *Motion Carried*

Chairperson Clark called for a motion to adjourn.

Motion: To adjourn the meeting at 11:01 am.

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

APPROVED (date) _____

Gary Clark, Chairperson

Alicia Raynes, Recording Secretary

**KENNEBECASIS VALLEY FIRE DEPARTMENT INC BOARD MEETING
FIRE STATION ONE, CAMPBELL DRIVE, ROTHESAY, NB
FEBRUARY 12, 2020**

Present: Chair Grant Brenan	John Jarvie, Administrator
Vice Chair Norah Soobratee	Chief Bill Ireland
Treasurer Kirk Miller	Carlene MacBean, Executive Assistant
Commissioner Peter Lewis	
Commissioner Pierre Rioux	

Absent: Commissioner Derrick Stanford

1.0 Call to Order

Chair Brenan called the meeting to order at 6:15 pm.

2.0 Chair's Remarks

None

3.0 Approval of Agenda

Moved by K. Miller and seconded by P. Lewis, to approve as presented.

CARRIED

4.0 Conflict of Interest

None

5.0 Approval of Previous Minutes

5.1 January 8, 2020

Moved by P. Lewis and seconded by P. Rioux, that the minutes of January 8, 2020 be approved as presented.

CARRIED

6.0 Unfinished Business

6.1 Fire Prevention & Protection By-Law - Update

The two towns and Chief Ireland will be meeting to discuss the proposed by-law and come to a consensus.

6.2 Strategic Plan - Update

Moved by K. Miller and seconded to P. Lewis to table until June after the new councils are sworn in.

CARRIED

6.3 Memo from Chief Ireland re: Dispatch Services Update

Upon the expiration of the existing dispatch service agreement on December 31, 2020 the Kennebecasis Regional Police Force will not be administering a joint agreement with the fire department and will independently seek a new communication service provider. The Kennebecasis Valley Fire Department will need to negotiate a new agreement for communication services.

Chief Ireland has spoken with the Manager of the Saint John PSCC and the rate for dispatch services in 2021 will be based on the Provincial regional fire dispatch rate which is an assessment based formula of previous year total tax base multiplied by \$0.0064 divided by 100. Using the 2019 assessment data the 2021 cost will be \$194,679. The current cost for joint dispatching services under the existing agreement for fire and police is \$393,950.

Communication service fees are not currently part of the departments operating budget and this change may result in a significant increase in operating expenses beginning in 2021.

Moved by P. Lewis and P. Rioux to receive and file.

CARRIED

7.0 Correspondence

None

8.0 New Business

8.1 KVFD Amending Agreement – Quorum for Meetings

Moved by K. Miller and P. Lewis to receive and file.

CARRIED

9.0 Financial

9.1 Draft Financial Statements for the Twelve Months ended December 31, 2019

Moved by K. Miller and seconded by P. Lewis to receive and file.

CARRIED

9.2 Memo – Capital Purchase – Service Vehicle

Upon discussion and review of the memo from Deputy Chief McCoy, the Fire Board agreed that the service vehicle needs to be a four-by-four with a storage area for equipment. The Dodge Durango is a versatile vehicle and that the additional space and four wheel drive is warranted.

Moved by P. Lewis and seconded by K. Miller that the department purchase a 2020 Dodge Durango as the replacement vehicle for the 2010 Toyota Sienna.

CARRIED

9.3 Memo – Capital Purchase – Tanker Truck

Upon discussion it was determined this is a need, not a want and that the earlier we can receive the better. Mr. Jarvie stated that the Province has ordered 18 – 20 fire trucks from MetalFab, he suggested he contact the Province and see if we could purchase one of those to reduce our wait time.

Moved by K. Miller and seconded by N. Soobratee that Mr. Jarvie see if we can acquire one of the tankers on order by the Province.

CARRIED

10.0 Business Arising from Committee of the Whole

None

11.0 Reports

11.1 Chief's Report

Upon review of the Chief's Report, the Fire Board members expressed their appreciation to the department and members for the recent ice rescue.

Moved by P. Rioux and seconded by K. Miller that the members be informed of the great pride the communities have for all the firefighters and especially in this situation.

CARRIED

11.2 Response Summary

Moved by P. Lewis and seconded by K. Miller to receive and file.

CARRIED

12.0 Adjournment

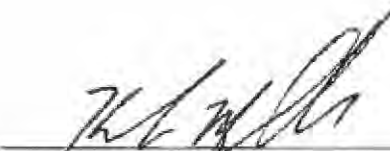
Moved by K. Miller that the meeting be adjourned at 6:45 pm.

Date of next meeting – April 8, 2020

Respectfully submitted,



CHAIR



SECRETARY / TREASURER

Kennebecasis Valley Fire Department Inc.

2020June8OpenSessionFINAL_041

Statement of Expense with Budget Variance

For the 12 months ending December 31, 2019

		BUDGET 2019	ACTUAL 2019	VARIANCES YEAR TO DATE (Under Budget)	BUDGET 2020
Line No.	REVENUE:				
1	Members Contributions	\$5,054,783	\$5,054,783	\$0	\$5,334,658
2	Rebate of Property Tax (Miscellaneous Revenue)	\$45,506	\$46,660	\$1,154	\$47,593
3	Local Service Districts	\$0	\$0	\$0	\$0
4	Revenue Fee Structure	\$150	\$210	\$60	\$150
5	Misc. Revenue	\$8,000	\$8,000	(\$0)	\$1,000
6	Interest Income C/A	\$7,500	\$11,812	\$4,313	\$7,500
7	Surplus 2nd previous year	\$113,298	\$113,298	\$0	\$79,278
8		<u>\$5,229,237</u>	<u>\$5,234,763</u>	<u>\$5,526</u>	<u>\$5,311,623</u>
	EXPENSES:				
	ADMINISTRATION:				
9	Admin. Wages and Benefits	\$631,201	\$626,475	(\$4,726)	\$643,000
10	Convention/dues/training	\$16,000	\$15,169	(\$831)	\$18,000
11	Administrative Agreement	\$12,000	\$12,000	\$0	\$12,000
12	Professional Services	\$53,000	\$20,699	(\$32,301)	\$40,000
13	Office supplies/Copy Machine/ S/C	\$9,425	\$5,843	(\$3,582)	\$7,450
14	Computer hardware/software/IT	\$32,000	\$20,705	(\$11,295)	\$32,900
15	Telephone/ Internet	\$13,500	\$12,228	(\$1,272)	\$13,800
16		<u>\$767,126</u>	<u>\$713,121</u>	<u>(\$54,005)</u>	<u>\$767,150</u>
	FIREFIGHTING FORCE:				
17	Salaries Basic	\$2,653,400	\$2,629,015	(\$24,385)	\$2,732,500
18	Overtime	\$60,000	\$67,942	\$7,942	\$60,000
19	Vacation Pay on Retirement	\$0	\$0	\$0	\$0
19	Force Benefits	\$632,900	\$608,236	(\$24,664)	\$637,700
20	Career Uniforms and maintenance	\$28,000	\$23,507	(\$4,493)	\$28,000
21	Medical and Fitness Testing	\$21,000	\$16,572	(\$4,428)	\$20,000
22	Career Recognition	\$1,000	\$2,534	\$1,534	\$2,500
23	Holiday Relief Wages and overtime	\$328,500	\$349,671	\$21,171	\$327,600
24	Holiday Relief Benefits	\$125,699	\$116,776	(\$8,923)	\$115,000
25		<u>\$3,850,499</u>	<u>\$3,814,253</u>	<u>(\$36,246)</u>	<u>\$3,923,300</u>

Statement of Expense with Budget Variance

For the 12 months ending December 31, 2019

		BUDGET 2019	ACTUAL 2019	VARIANCES YEAR TO DATE (Under Budget)	BUDGET 2020
TELECOMMUNICATIONS:					
26	Cellular Telephones	\$6,000	\$3,892	(\$2,108)	\$6,000
27	Communication Equipment	\$500	\$0	(\$500)	\$1,000
28	Maintenance / Repairs	\$1,500	\$63	(\$1,437)	\$700
29		<u>\$8,000</u>	<u>\$3,954</u>	<u>(\$4,046)</u>	<u>\$7,700</u>
INSURANCE:					
30	Insurance	\$33,126	\$33,116	(\$10)	\$34,000
31		<u>\$33,126</u>	<u>\$33,116</u>	<u>(\$10)</u>	<u>\$34,000</u>
PREVENTION AND TRAINING:					
32	Firefighter / Co. Officer Training	\$36,000	\$28,670	(\$7,330)	\$36,000
33	Fire Prevention	\$8,000	\$8,071	\$71	\$8,000
34	Public Education	\$4,500	\$193	(\$4,307)	\$4,500
35	Training Supplies	\$2,000	\$115	(\$1,885)	\$2,000
36		<u>\$50,500</u>	<u>\$37,049</u>	<u>(\$13,451)</u>	<u>\$50,500</u>
FACILITIES:					
37	Station 1 Operating	\$180,700	\$186,751	\$6,051	<i>\$185,200</i>
38	Station 2 Operating	\$18,700	\$18,700	(\$0)	\$20,000
39	Station 2 Rent - Quispamsis	\$50,871	\$50,913	\$42	\$51,890
40	Station Supplies	\$12,000	\$10,148	(\$1,852)	\$12,000
41		<u>\$262,271</u>	<u>\$266,512</u>	<u>\$4,241</u>	<u>\$269,090</u>
FLEET:					
42	Fuel Vehicle	\$17,250	\$22,002	\$4,752	\$20,000
43	Registration Vehicle	\$550	\$342	(\$208)	\$550
44	Vehicle Maint. & Repairs	\$90,000	\$86,268	(\$3,732)	\$87,000
45		<u>\$107,800</u>	<u>\$108,611</u>	<u>\$811</u>	<u>\$107,550</u>

Statement of Expense with Budget Variance

For the 12 months ending December 31, 2019

	BUDGET 2019	ACTUAL 2019	VARIANCES YEAR TO DATE (Under Budget)	BUDGET 2020
OPERATIONS:				
46 New Equipment	\$18,000	\$16,116	(\$1,884)	\$18,000
47 Maint. & Repairs Equip.	\$23,000	\$22,726	(\$274)	\$23,000
48 Maint. & Repairs Bunker Gear	\$5,000	\$2,707	(\$2,293)	\$5,000
49 Medical Supplies	\$5,000	\$5,111	\$111	\$7,000
50 Fire Fighting Supplies	\$3,500	\$2,249	(\$1,251)	\$3,500
51 H&S/Cause determination	\$2,000	\$331	(\$1,669)	\$1,500
52	<u>\$56,500</u>	<u>\$49,240</u>	<u>(\$7,261)</u>	<u>\$58,000</u>
WATER COSTS:				
53 Water Costs - Quispamsis	\$4,940	\$4,940	\$0	\$5,088
54 Water Costs - Rothesay	\$25,674	\$25,674	\$1	\$26,444
55	<u>\$30,614</u>	<u>\$30,614</u>	<u>\$1</u>	<u>\$31,532</u>
OTHER:				
56 Miscellaneous	\$3,000	\$1,793	(\$1,207)	\$3,000
57 Retirement Allowance	\$59,800	\$59,808	\$8	\$59,800
58 Deficit 2nd Previous Year	<u>\$0</u>			
58	<u>\$62,800</u>	<u>\$61,601</u>	<u>(\$1,199)</u>	<u>\$62,800</u>
59	<u>\$5,229,237</u>	<u>\$5,118,071</u>	<u>(\$111,166)</u>	<u>\$5,311,622</u>
60 (DEFICIT) SURPLUS FOR THE PERIOD		<u>\$116,692</u>	<u>\$116,692</u>	

2020June8OpenSessionFINAL_044

Kennebecasis Valley Fire Department - 2020 Capital Budget				
Fleet	Approved	Updated Estimate	Savings	Notes
Replace 2000 Freightliner 1250 gallon Tanker	\$ 375,000	\$433,000	\$ (58,000)	Lowest bid including non-recoverable HST
Replace 2010 Toyota Sienna - Deputy Chief/Fire Investigation unit - (158,000 km)	\$ 45,000	\$41,000	\$ 4,000	Includes emergency lights, siren, and decals
Repaint body of Engine 1 to prevent further corrosion issues	\$ 15,000	\$0	\$ 15,000	\$15K moved to 2019 operating maintenance
	<i>\$ 435,000</i>	<i>\$474,000</i>	<i>\$ (39,000)</i>	
Equipment				
Bunker gear (11 suits) - Year 4 of 4 year replacement cycle	\$ 32,200	\$32,200		
Firefighter helmets - replace 44 helmets (10-year expiration)	\$ 22,000	\$22,000		
Fitness - update and/or replace exisiting equipment (Year 5 of 5 year plan)	\$ 10,000	\$10,000		
Replace Smart Board	\$ 11,000	\$11,000		
	<i>\$ 75,200</i>	<i>\$75,200</i>		
Facilities				
Removal and replacement of siding at 7 Campbell Drive	\$ 110,000	\$99,000	\$ 11,000	Pro-rated warranty claim approved
Station #1 lighting retrofit	\$ 30,000	\$25,800	\$ 4,200	Reduced from \$30K by retrofitting fixtures
	<i>\$ 140,000</i>	<i>\$124,800</i>	<i>\$ 15,200</i>	
12 Civic Drive Purchase	<i>\$ 525,000</i>	<i>\$485,000</i>	<i>\$ 40,000</i>	Appraisals completed, purchase price agreed
TOTAL CAPITAL BUDGET (including Civic Drive)	\$1,175,200	\$1,159,000	\$16,200	Net changes of known adjustments



Kennebecasis Valley Fire Department

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

February 12, 2020

Ice Rescue Incident

At approximately 23:00 on February 1, KVFD was dispatched to a report of an incident on the Kennebecasis River involving 2 persons going through the ice while driving ATVs. The caller stated that he was on the ice and there was one person still in the water. Given that the caller could not determine his actual location, responding agencies (KRPF, KVFD, ANB) began to search the river at various vantage points. PSCC was able to use GPS technology to ping the caller's cell phone and determine that he was roughly directly across the river from Maliseet Drive. All agencies responded to this area and a command post was established on Maliseet Drive at a residence with access to the river.

This proved to be a very challenging incident that required an extraordinary effort by all responding personnel. Rescue crews had to cross the river on foot wearing ice-rescue suits in the dark in very unstable conditions while hauling a small Zodiac boat, a rescue sled and assorted ice rescue equipment. They had to navigate a channel of open water in the dark and enter the ice-cold water of the Kennebecasis River to remove one of the victims. The distance from the launch site to the accident scene was approximately 1.2 kilometers. This trek was made four times in the process of locating and returning the victims to shore.

The heroic actions of the members of A Platoon resulted in the successful rescue of the initial caller who was suffering from hypothermia. The responding KVFD personnel were Division Chief Shawn White, Captain John Codling, Acting Lieutenant Roy Chase, Senior Firefighter Paul Spinks, Firefighter Keith Scichilone, Firefighter Chris Mason, Firefighter Dan Richard, Firefighter Scott Carr and Holiday Relief Firefighter Scott Hatt.

Labour Relations Seminar

During the week of January 27, I travelled to Toronto to attend the Ontario Association of Fire Chiefs annual Labour Relations Seminar hosted in partnership with Hicks Morley Law. The seminar included a full-day workshop on grievance arbitration in addition to two days of sessions focused on providing insight, and up-to-date knowledge and guidance on a wide range of labour relations issues that are currently impacting the fire service.

Incident Command Training

On January 22-24, Division Chief White and I attended an ICS 300 course hosted by the Town of Quispemis that was attended by senior staff from both Towns. With this course successfully completed, all four of the

department's chief officers have their ICS 100-300 certifications complete and are qualified to manage multi-agency incidents.

New Scheduling Software

The department has recently implemented a new web-based staff scheduling software called Crew Sense. This product is expected to reduce some of the administrative burden associated with our former scheduling system and integrate with our payroll system to improve efficiency. It also provides remote access which will benefit our on-call chief officers and employees who work a flexible schedule.

Response Types Kennebecasis Valley Fire Department		Jan 2020	Historical Average
	Fire/explosion - dollar loss	5	3
	Rubbish/grass fire - no dollar loss	1	2
	Chimney Fire	2	2
	Total Fire	8	7
	Rescue - Miscellaneous	1	1
	Vehicle Accident	10	10
	Total Rescue or Resuscitation call	11	10
	Public Hazard - gasoline or fuel spill	1	1
	Public Hazard - power line down / utility pole hazard	1	5
	Public Hazard - miscellaneous	1	2
	Total Public hazard	3	7
	Gas Leak - propane	1	1
	Gas Leak - response to carbon monoxide detector alarm	5	2
	Total Gas leak	6	2
	Public Service - first aid	49	49
	Public Service - assist police or other agency	2	2
	Public Service - mutual aid	1	1
	Public Service - animal rescue	0	0
	Public Service - flooding	0	5
	Public Service- miscellaneous	0	3
	Total Public services	52	60
	Alarm No Fire - accidental miscellaneous	4	3
	Alarm No Fire - smoke or steam mistaken	0	1
	Alarm No Fire - sprinkler surge or discharge	0	1
	Alarm No Fire - detector activated	6	4
	Alarm No Fire - unknown odours	1	0
	Alarm No Fire - miscellaneous	2	2
	Total Alarm no fire - No malicious intent	13	12
	False Alarm (Mischief) - miscellaneous	0	0
	Total False alarm - Mischief	0	0
	Total Response Types Kennebecasis Valley Fire	93	99

KENNEBECASIS VALLEY FIRE DEPARTMENT INC.

FINANCIAL STATEMENTS

DECEMBER 31, 2019

KENNEBECASIS VALLEY FIRE DEPARTMENT INC.

2020June8OpenSessionFINAL_049
DECEMBER 31, 2019

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INDEPENDENT AUDITORS' REPORT

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

Opinion

We have audited the financial statements of the Kennebecasis Valley Fire Department Inc., (the "Department") which comprise the statement of financial position as at December 31, 2019, and the statements of operations, changes in net debt and cash flows for the year then ended and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Kennebecasis Valley Fire Department Inc. as at December 31, 2019, and the results of its operations, changes in net debt and cash flows for the year then ended in accordance with Canadian public sector accounting standards.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Department in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with those requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

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

In preparing the financial statements, management is responsible for assessing the Department's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the Department or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Department's financial reporting process.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

(continues)

Auditors' Responsibilities for the Audit of the Financial Statements (cont'd)

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 Department's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Department's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Department to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicated with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



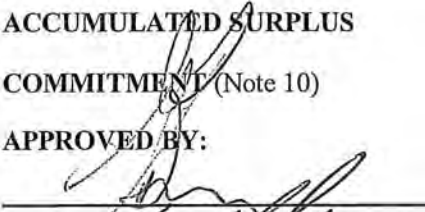
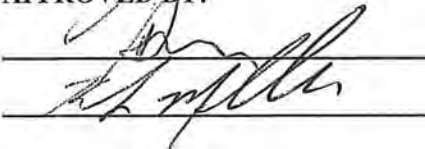
CHARTERED PROFESSIONAL ACCOUNTANTS

Saint John, New Brunswick
May 13th, 2020

2020 June 8 Open Session FINAL 052
KENNEBECASIS VALLEY FIRE DEPARTMENT INC.

STATEMENT OF FINANCIAL POSITION

AS AT DECEMBER 31, 2019

	<u>2019</u>	<u>2018</u>
FINANCIAL ASSETS		
Cash (Note 4)	\$ 509,005	\$ 644,119
Accounts receivable		
General	617	233
Due from member municipalities (Note 6)	-	77,603
Federal Government and its agencies (Note 5)	<u>86,147</u>	<u>23,597</u>
	<u>\$ 595,769</u>	<u>\$ 745,552</u>
LIABILITIES		
Accounts payable and accrued liabilities	\$ 115,953	\$ 358,556
Accrued sick leave liability (Note 7)	733,844	787,887
Accrued liability for retirement pay allowance (Note 8)	438,853	386,835
Post employment benefits payable (Note 9)	<u>475,900</u>	<u>559,700</u>
	<u>1,764,550</u>	<u>2,092,978</u>
NET DEBT	<u>(1,168,781)</u>	<u>(1,347,426)</u>
NON-FINANCIAL ASSETS		
Tangible capital assets (Note 12)	6,575,843	5,849,716
Accumulated amortization (Note 12)	<u>(3,431,809)</u>	<u>(3,155,686)</u>
	<u>3,144,034</u>	<u>2,694,030</u>
ACCUMULATED SURPLUS	<u>\$ 1,975,253</u>	<u>\$ 1,346,604</u>
COMMITMENT (Note 10)		
APPROVED BY:		
 _____	Chairperson	
 _____	Treasurer	

KENNEBECASIS VALLEY FIRE DEPARTMENT INC.

2020June8OpenSessionFINAL_053
STATEMENT OF OPERATIONS

FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>2019</u> <u>Budget</u> (Note 14)	<u>2019</u> <u>Actual</u>	<u>2018</u> <u>Actual</u>
REVENUE (Note 6)			
Contributions by member municipalities - operating	\$ 5,054,783	\$ 5,054,783	\$ 4,666,517
Contributions by member municipalities - capital	-	736,081	141,703
Local service districts	-	-	97,174
Fee structure	-	210	385
Interest	7,500	11,807	11,812
Gain on disposal of tangible capital assets	-	2,350	-
Miscellaneous	<u>8,150</u>	<u>5,676</u>	<u>13,825</u>
	<u>5,070,433</u>	<u>5,810,907</u>	<u>4,931,416</u>
EXPENDITURE			
Administration	754,331	699,615	649,836
Firefighting force	3,725,452	3,660,105	3,701,481
Telecommunications	8,000	3,954	7,117
Insurance	33,126	33,116	32,476
Prevention and training	50,500	37,049	30,004
Facilities (Note 6)	293,142	298,516	297,342
Fleet	262,850	262,150	279,424
Operations	111,150	103,890	102,196
Water costs	30,614	30,614	29,724
Retirement allowance	51,457	51,465	53,699
Other	<u>3,000</u>	<u>1,784</u>	<u>1,817</u>
	<u>5,323,622</u>	<u>5,182,258</u>	<u>5,185,116</u>
ANNUAL SURPLUS (DEFICIT)			
FOR THE YEAR (Note 13)	<u>\$ (253,189)</u>	628,649	(253,700)
ACCUMULATED SURPLUS - BEGINNING OF YEAR		<u>1,346,604</u>	<u>1,600,304</u>
ACCUMULATED SURPLUS - END OF YEAR		<u>\$ 1,975,253</u>	<u>\$ 1,346,604</u>
Amortization included in the above expenditure		<u>\$ 286,077</u>	<u>\$ 267,974</u>

KENNEBECASIS VALLEY FIRE DEPARTMENT INC.

2020 June 8 Open Session FINAL 054 STATEMENT OF CHANGES IN NET DEBT

AS AT DECEMBER 31, 2019

	<u>2019</u>	<u>2018</u>
Annual surplus (deficit)	\$ 628,649	\$ (253,700)
Acquisition of tangible capital assets	(736,081)	(141,703)
Proceeds on disposal of tangible capital assets	2,350	-
Amortization of tangible capital assets	286,077	267,974
Loss (gain) on disposal of tangible capital assets	<u>(2,350)</u>	<u>-</u>
Decrease (increase) in net debt	178,645	(127,429)
Net debt - beginning of year	<u>(1,347,426)</u>	<u>(1,219,997)</u>
Net debt - end of year	\$ <u>(1,168,781)</u>	\$ <u>(1,347,426)</u>

KENNEBECASIS VALLEY FIRE DEPARTMENT INC.

2020June8OpenSessionFINAL_055

STATEMENT OF CASH FLOWS**FOR THE YEAR ENDED DECEMBER 31, 2019**

	<u>2019</u>	<u>2018</u>
INCREASE (DECREASE) IN CASH		
OPERATING TRANSACTIONS		
Annual surplus (deficit)	\$ 628,649	\$ (253,700)
Amortization of tangible capital assets	286,077	267,974
Accounts receivable - General	(384)	3,521
Accounts receivable - Due from member municipalities	77,603	17,794
Accounts receivable - Federal Government and its agencies	(62,550)	5,367
Accounts payable and accrued liabilities	(242,603)	126,068
Accrued sick leave liability	(54,043)	52,300
Accrued liability for retirement pay allowance	52,018	22,197
Post employment benefits payable	<u>(83,800)</u>	<u>(121,200)</u>
	600,967	120,321
CAPITAL TRANSACTIONS		
Acquisition of tangible capital assets	<u>(736,081)</u>	<u>(141,703)</u>
NET DECREASE IN CASH	(135,114)	(21,382)
CASH - BEGINNING OF YEAR	<u>644,119</u>	<u>665,501</u>
CASH - END OF YEAR	<u>\$ 509,005</u>	<u>\$ 644,119</u>
REPRESENTED BY:		
Cash - operating	\$ 86,996	\$ 282,470
Cash - retirement allowance	<u>422,009</u>	<u>361,649</u>
	<u>\$ 509,005</u>	<u>\$ 644,119</u>

KENNEBECASIS VALLEY FIRE DEPARTMENT INC.

2020June8OpenSessionFINAL_056

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2019

1. PURPOSE OF THE ORGANIZATION

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

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

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

Financial Instruments

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

Cash and Cash Equivalents

Cash and cash equivalents include cash balances with financial institutions.

Revenue Recognition

The contributions from the member municipalities and the local service districts are recognized when the amount to be received can be reasonably estimated and collection is reasonably assured. Interest and other income are recorded on an accrual basis, when the amount to be received can be reasonably estimated and collection is reasonably assured.

Expenditure Recognition

Expenditures are recorded on an accrual basis.

KENNEBECASIS VALLEY FIRE DEPARTMENT INC.

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NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2019

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

Measurement Uncertainty

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

Examples of significant estimates include:

- providing for amortization of tangible capital assets;
- the estimated useful lives of tangible capital assets;
- the recoverability of tangible capital assets;
- accrued sick leave liability;
- accrued retirement pay allowance; and
- accrued post employment benefits.

Tangible Capital Assets

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

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

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

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

Post Employment Benefits

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

Economic Dependence

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

KENNEBECASIS VALLEY FIRE DEPARTMENT INC.

2020June8OpenSessionFINAL_058 NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2019

3. FINANCIAL INSTRUMENTS

The Department is exposed to various risks through its financial instruments and has a comprehensive risk management framework to monitor, evaluate and manage these risks. The following analysis provides information about the Department's risk exposure and concentration as of December 31, 2019:

Credit Risk

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

Liquidity Risk

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

Currency Risk

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

Interest Rate Risk

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

4. CASH

	<u>2019</u>	<u>2018</u>
Cash - operating	\$ 86,996	\$ 282,470
Restricted cash - retirement allowance (Note 8)	<u>422,009</u>	<u>361,649</u>
	<u>\$ 509,005</u>	<u>\$ 644,119</u>

5. DUE FROM FEDERAL GOVERNMENT AND ITS AGENCIES

	<u>2019</u>	<u>2018</u>
Canada Revenue Agency (HST refund)	<u>\$ 86,147</u>	<u>\$ 23,597</u>

KENNEBECASIS VALLEY FIRE DEPARTMENT INC.

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DECEMBER 31, 2019

6. RELATED PARTY TRANSACTIONS

The Department is related to Quispamsis and Rothesay, as the two Municipalities jointly control the Department. The Department received a property tax rebate in the amount of \$46,660 (2018 - \$45,793) from Rothesay, which is netted against the property tax expenditure. During the year, the Department recognized the following contributions from the Towns as revenue:

	2019	2018
Quispamsis - Operating	\$ 2,994,425	\$ 2,760,359
Rothesay - Operating	<u>2,060,358</u>	<u>1,906,158</u>
	<u>\$ 5,054,783</u>	<u>\$ 4,666,517</u>
Quispamsis - Capital	\$ 436,033	\$ 83,821
Rothesay - Capital	<u>300,048</u>	<u>57,882</u>
	<u>\$ 736,081</u>	<u>\$ 141,703</u>

7. ACCRUED SICK LEAVE LIABILITY

The Department provides every employee a sick leave entitlement that accumulates at a rate of 18 hours per month while the employee's sick bank is below 1,000 hours, and 13.5 hours per month while the sick bank is above 1,000 hours. All employees can accumulate to a maximum of 2,184 hours and can take a leave with pay by virtue of being sick or disabled, quarantined by a physician or Health Authority, or because of an accident or disease for which compensation is not payable under the Workplace Health, Safety and Compensation Commission Act or a long term disability plan. An employee is no longer entitled to accumulate sick leave if the employee has been off active duty, for any reason, for 120 consecutive calendar days or longer. All employees have 12 hours per year taken from their accumulated sick days and moved to a group sick bank until contributions collectively result in an accumulation of 3,000 working hours. For the purpose of the actuarial valuation described below, the group sick bank has been ignored since its use has been minimal in the past and its impact on the actuarial liability and normal cost is expected to be negligible.

An actuarial valuation was performed by Morneau Shepell as at December 31, 2017 on the 37 employee plan in accordance with PSA 3255. The actuarial method used was the projected unit credit pro-rated on service to expected usage. The valuation was based on a number of assumptions about future events, such as interest rates, wage and salary increases and employee turnover and retirement. The assumptions used reflect the Department's best estimates.

The following summarizes the major assumptions in the valuation:

- annual salary increase is 3%;
- the discount rate used to determine the accrued benefit obligation is 3.07% (2018 - 3.07%);
- retirement age is 60; and
- estimated net excess utilization of rate of sick leave is independent of age.

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

The calculated unfunded liability as at December 31, 2019 is \$733,844 (2018 - \$787,887).

KENNEBECASIS VALLEY FIRE DEPARTMENT INC.

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NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2019

8. ACCRUED LIABILITY FOR RETIREMENT PAY ALLOWANCE

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

An actuarial valuation was prepared by Morneau Shepell as at December 31, 2016 for the Department's 37 members in accordance with PSA 3250 & 3255. The actuarial method used was the projected unit credit method. The present value of the accrued liability as at December 31, 2019 is estimated to be \$438,853 (2018 - \$386,835).

The following summarizes the major assumptions in the valuation:

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

The activity for the year is as follows:

	<u>2019</u>	<u>2018</u>
Balance at beginning of year	\$ 386,835	\$ 364,638
Add: Employer contributions	59,808	59,800
Interest earned	<u>8,343</u>	<u>6,101</u>
	454,986	430,539
Less: Retirement benefits paid	<u>(7,790)</u>	<u>(37,603)</u>
	447,196	392,936
Change in liability based on PSAS requirements	<u>(8,343)</u>	<u>(6,101)</u>
Accrued liability for retirement pay allowance at end of year	<u>\$ 438,853</u>	<u>\$ 386,835</u>

The Department has restricted \$422,009 (2018 - \$361,649) in cash towards the funding of this liability (Note 4).

9. POST EMPLOYMENT BENEFITS PAYABLE

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

Actuarial valuations for funding purposes are performed either annually or triennially depending on the financial position of the NBMEPP (currently annually). In turn, the actuarial valuations for accounting purposes are based on these figures (with adjustments). The most recent actuarial valuation was prepared as at December 31, 2017 and resulted in an overall NBMEPP accrued benefit obligation of \$122,959,100 based on the accounting basis.

The actuarial valuation for accounting purposes was based on a number of assumptions about future events, such as inflation rates, interest rates, wage and salary increases and employee turnover and mortality. The assumptions used reflect management's best estimates.

KENNEBECASIS VALLEY FIRE DEPARTMENT INC.

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NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2019

9. POST EMPLOYMENT BENEFITS PAYABLE (cont'd)

The following summarizes the major assumptions in the valuation as at December 31, 2018:

- the expected inflation rate is 2.25% (prior 2.25%);
- the discount rate used to determine the accrued benefit obligation is 5.5% (prior 5.5%);
- the expected rate of return on assets is 5.5% (prior 5.5%);
- retirement age varies by age and employment category; and
- estimated average remaining service life (EARS�) is 13.0 years (prior 14.0 years).

The actuarial valuation prepared as at December 31, 2017 indicated that the present value of the accumulated plan benefits was less than 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 surplus of \$43,100, an increase of \$297,900 from the December 31, 2016 deficit of \$254,800. Based on the assumptions as at December 31, 2017, the actuary expected the level of employer and employee contributions to be sufficient to fund the current service cost and going concern special payments, as required by the Pensions Benefits Act.

As at December 31, 2017, the NBMEPP provides benefits for 236 retirees. Total benefit payments to retirees and terminating employees during 2019 are estimated to be approximately \$3,932,100 (actual 2018 - \$5,502,500) in totality for the NBMEPP.

Employees make contributions using rates that vary by earnings level and employment category, with an overall average contribution rate of approximately 7.99%. Each municipality contributes an amount that equals their employees' contribution amounts. Pension Fund Assets are invested in Short Term Securities, Bonds, Canadian Equities and Foreign Equities. Combined employees and municipalities contributions for 2019 are estimated to be approximately \$6,713,200 (actual 2018 - \$6,532,500) in totality for the NBMEPP.

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

- The average age of the 42 active employees covered by the NBMEPP is 42.1 (2018 - 42.6);
- Benefit payments were \$520,400 in 2018 and were estimated to be \$511,600 in 2019; and
- Combined contributions were \$594,600 in 2018 and were estimated to be \$612,400 in 2019.

In addition to determining the position of the NBMEPP as it relates to the Department as at December 31, 2017 and December 31, 2018, NBMEPP's actuary performed an extrapolation of the December 31, 2018 accounting valuation to determine the estimated position as at December 31, 2019. The extrapolation assumes assumptions used as at December 31, 2019 remain unchanged from December 31, 2018. The extrapolation also assumes assets return of 5.5%, net of all fees and expenses. If experience is different than assumed, amounts will be adjusted to reflect actual experience.

KENNEBECASIS VALLEY FIRE DEPARTMENT INC.

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NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2019

9. POST EMPLOYMENT BENEFITS PAYABLE (cont'd)

Results of the extrapolation are as follows:

	Estimated Jan 1, 2019 to Dec 31, 2019	Jan 1, 2018 to Dec 31, 2018
Accrued Benefit Liability		
Accrued benefit liability at beginning of period	\$ 559,700	\$ 680,900
Adjustment to actual	(45,200)	49,200
Pension expense for the year	267,600	126,900
Employer contributions	<u>(306,200)</u>	<u>(297,300)</u>
Accrued benefit liability at end of period	<u>\$ 475,900</u>	<u>\$ 559,700</u>

In summary, the accrued benefit liability as it related to the Department is estimated to be \$475,900 as at December 31, 2019. This compares to \$680,900 as at January 1, 2018 and \$559,700 as at December 31, 2018. The December 31, 2018 liability was estimated in the prior year. The actual liability was calculated to be \$514,500. The difference of \$45,200 has been recorded in the current year.

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

	Estimated Jan 1, 2019 to Dec 31, 2019	Jan 1, 2018 to Dec 31, 2018
Reconciliation of Funded Status at End of Period		
Accrued benefit obligation	\$ 12,748,100	\$ 12,145,800
Plan assets	<u>11,555,900</u>	<u>10,855,300</u>
Plan deficit	1,192,200	1,290,500
Adjustment to 2018 actual	-	45,200
Unamortized experience losses	<u>(716,300)</u>	<u>(776,000)</u>
Accrued benefit liability at end of period	<u>\$ 475,900</u>	<u>\$ 559,700</u>

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

	Estimated Jan 1, 2019 to Dec 31, 2019	Jan 1, 2018 to Dec 31, 2018
Reconciliation of Accrued Benefit Obligation		
Accrued benefit obligation at beginning of period	\$ 12,145,800	\$ 11,630,600
Current service cost	447,600	425,700
Benefit payments	(511,600)	(520,400)
Interest for period	666,300	637,100
Experience gain during period	<u>-</u>	<u>(27,200)</u>
Accrued benefit obligation at end of period	<u>\$ 12,748,100</u>	<u>\$ 12,145,800</u>

KENNEBECASIS VALLEY FIRE DEPARTMENT INC.

2020June8OpenSessionFINAL_063

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2019

9. POST EMPLOYMENT BENEFITS PAYABLE (cont'd)

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

	Estimated Jan 1, 2019 to Dec 31, 2019	Jan 1, 2018 to Dec 31, 2018
Reconciliation of Plan Assets		
Plan assets at beginning of period	\$ 10,855,300	\$ 11,219,000
Employer contributions	306,200	297,300
Employee contributions	306,200	297,300
Benefit payments	(511,600)	(520,400)
Return on plan assets during period	<u>599,800</u>	<u>(437,900)</u>
Plan assets at end of period	<u>\$ 11,555,900</u>	<u>\$ 10,855,300</u>

Total expense related to pensions include the following components:

	Estimated Jan 1, 2019 to Dec 31, 2019	Jan 1, 2018 to Dec 31, 2018
Pension Expense		
Employer current service cost	\$ 141,400	\$ 128,400
Interest on accrued benefit obligation	666,300	637,100
Expected return on assets	(599,800)	(619,100)
Experience loss (gain)	<u>59,700</u>	<u>(19,500)</u>
Pension expense	<u>\$ 267,600</u>	<u>\$ 126,900</u>

The pension expense is included in the Statement of Operations. The 2018 pension expense was estimated to be \$150,100. The difference between the 2018 estimated and actual expense has been recorded as an expense of the current period.

10. COMMITMENT

Office Equipment Lease

The Department has entered into a lease agreement with Xerox Canada Ltd. to provide use of a photocopier. In 2018, the Department committed to \$478 per quarter payable over 60 months commencing on January 16, 2019. The future minimum annual payments over the next four years are:

2020	\$ 1,912
2021	1,912
2022	1,912
2023	1,912

KENNEBECASIS VALLEY FIRE DEPARTMENT INC.

2020June8OpenSessionFINAL_064

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2019

11. SUBSEQUENT EVENT

On March 11, 2020 the World Health Organization characterized the outbreak of a strain of the novel coronavirus ("COVID-19") as a pandemic which has resulted in a series of public health and emergency measures that have been put into place to combat the spread of the virus. The duration and impact of COVID-19 is unknown at this time and it is not possible to reliably estimate the impact that the length and severity of these developments will have on the financial assets and condition of the Department in future periods.

KENNEBECASIS VALLEY FIRE DEPARTMENT INC.

2020June8OpenSessionFINAL_065

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2019

12. SCHEDULE OF TANGIBLE CAPITAL ASSETS

	<u>Land</u>	<u>Buildings</u>	<u>Vehicles</u>	<u>Equipment</u>	<u>2019 Total</u>	<u>2018 Total</u>
COST						
Balance - beginning of year	\$ 60,049	\$ 2,437,957	\$ 2,759,374	\$ 592,336	\$ 5,849,716	\$ 5,708,013
Add: Net additions during the year	-	-	640,402	95,679	736,081	141,703
Less: Disposals during the year	-	-	-	(9,954)	(9,954)	-
Balance - end of year	<u>60,049</u>	<u>2,437,957</u>	<u>3,399,776</u>	<u>678,061</u>	<u>6,575,843</u>	<u>5,849,716</u>
ACCUMULATED AMORTIZATION						
Balance - beginning of year	-	1,307,259	1,595,168	253,259	3,155,686	2,887,712
Add: Amortization during the year	-	76,377	155,050	54,650	286,077	267,974
Less: Accumulated amortization on disposals	-	-	-	(9,954)	(9,954)	-
Balance - end of year	<u>-</u>	<u>1,383,636</u>	<u>1,750,218</u>	<u>297,955</u>	<u>3,431,809</u>	<u>3,155,686</u>
NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS	<u>\$ 60,049</u>	<u>\$ 1,054,321</u>	<u>\$ 1,649,558</u>	<u>\$ 380,106</u>	<u>\$ 3,144,034</u>	<u>\$ 2,694,030</u>

KENNEBECASIS VALLEY FIRE DEPARTMENT INC.

2020June8OpenSessionFINAL_066

NOTES TO FINANCIAL STATEMENTS**DECEMBER 31, 2019****13. RECONCILIATION OF ANNUAL SURPLUS (DEFICIT)**

	<u>Operating Fund</u>	<u>Capital Fund</u>	<u>Total</u>
2019 annual surplus - PSAS	\$ <u>178,618</u>	\$ <u>450,031</u>	\$ <u>628,649</u>
Adjustments to annual surplus for funding requirements			
Second previous year's surplus	113,298	-	113,298
Accumulated amortization on disposal of tangible capital assets	-	(9,954)	(9,954)
Amortization expense	-	286,077	286,077
Provision for vested retirement benefits - pension	(83,800)	-	(83,800)
Change in amount recorded under PSAS sick leave accrual	(54,043)	-	(54,043)
Change in retirement allowance liability	<u>(8,343)</u>	<u>-</u>	<u>(8,343)</u>
Total adjustments to 2019 annual surplus (deficit)	<u>(32,888)</u>	<u>276,123</u>	<u>243,235</u>
2019 annual surplus for funding requirements	\$ <u><u>145,730</u></u>	\$ <u><u>726,154</u></u>	\$ <u><u>871,884</u></u>

KENNEBECASIS VALLEY FIRE DEPARTMENT INC.

2020June8OpenSessionFINAL_067

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2019

14. OPERATING BUDGET TO PSAS BUDGET

	Operating Budget <u>General</u>	Amortization and Long Term <u>Accruals</u>	<u>Transfers</u>	<u>Total</u>
REVENUE				
Contributions by member municipalities - operating	\$ 5,054,783	\$ -	\$ -	\$ 5,054,783
Local service districts	-	-	-	-
Miscellaneous	8,150	-	-	8,150
Interest	7,500	-	-	7,500
Surplus of second previous year	<u>113,298</u>	<u>-</u>	<u>(113,298)</u>	<u>-</u>
	<u>5,183,731</u>	<u>-</u>	<u>(113,298)</u>	<u>5,070,433</u>
EXPENDITURE				
Administration	767,126	(12,795)	-	754,331
Firefighting force	3,850,500	(125,048)	-	3,725,452
Telecommunications	8,000	-	-	8,000
Insurance	33,126	-	-	33,126
Prevention and training	50,500	-	-	50,500
Facilities	216,765	76,377	-	293,142
Fleet	107,800	155,050	-	262,850
Operations	56,500	54,650	-	111,150
Water costs	30,614	-	-	30,614
Retirement allowance	59,800	(8,343)	-	51,457
Other	<u>3,000</u>	<u>-</u>	<u>-</u>	<u>3,000</u>
	<u>5,183,731</u>	<u>139,891</u>	<u>-</u>	<u>5,323,622</u>
Deficit	<u>\$ -</u>	<u>\$ (139,891)</u>	<u>\$ (113,298)</u>	<u>\$ (253,189)</u>



**KENNEBECASIS REGIONAL JOINT BOARD OF POLICE COMMISSIONERS
BOARD MEETING OF APRIL 29, 2020**

REGULAR MEETING

Held at the Kennebecasis Regional Police Force
Headquarters Boardroom
Located at 126 Millennium Drive
Quispamsis, NB

In Attendance:

BOARD MEMBER	POSITION
Robert (Bob) McLaughlin	Chair/Quispamsis Representative
Richard Arbeau	Quispamsis Representative
Peter Bourque	Rothsay Representative
Libby O'Hara	Quispamsis Representative
Linda Sherbo	Provincial Representative
Matthew (Matt) Alexander	Rothsay Representative
Chief Wayne Gallant	KRPF Chief of Police
Cherie Madill	Secretary/Treasurer of the Board
Insp. Anika Becker	KRPF OIC Administration
Insp. Mary Henderson	KRPF OIC Operations
Richard MacPhee	Vice-Chair/Rothsay Representative
Tiffany Mackay French	Rothsay Representative
Sean Luck	Quispamsis Representative
Deputy Chief Jeff Giggey	KRPF Deputy Chief of Police
Tanya Cyr	Secretary of the Board

Absent:

BOARD MEMBER	POSITION
n/a	

CALL TO ORDER:

Chairman McLaughlin calls the meeting to order.

1. APPROVAL OF AGENDA:

Chairman McLaughlin called for a motion to approve the Agenda for the Regular Meeting as presented.

*It was moved by Peter Bourque and seconded by Linda Sherbo that the Agenda for the Regular Meeting of April 29, 2020 be approved as presented. **MOTION CARRIED.***

2. APPROVAL OF MINUTES OF FEBRUARY 26, 2020:

Chairman McLaughlin called for a motion to approve the Minutes of the Regular Meeting of February 26, 2020 as presented. (NOTE: there was no meeting for March, 2020)

*It was moved by Tiffany Mackay French and seconded by Richard MacPhee that the Minutes of the Regular Meeting of February 26, 2020 be approved as presented. **MOTION CARRIED.***

3. DECLARATION OF CONFLICT OF INTEREST:

The following conflicts were noted:

- Bob McLaughlin – Building issues; and
- Richard Arbeau – Insurance issues.

4. SECRETARY-TREASURER'S REPORT:

Chairman McLaughlin asked Cherie Madill to give her financial report.

Cherie went over the financial statements highlighting that we received an advance from the Town of Rothesay in the amount of \$100,000 which helped with some of the beginning of the year costs, like property tax, insurance, etc. She reviewed payment of the property tax and the funding of the extraneous costs and how she reported this item in her financial reports.

She advised that our fees as of March 31st are up approximately \$8,000 and this is due to revenue from criminal record checks, accident reports, insurance reports and fingerprints with the biggest contributor being the criminal record checks. Chief Gallant advised that we are ahead of everyone else in this pandemic regarding criminal record checks because our system was already up and running. He has received many calls from the other Police Chiefs who are scrambling to get the Forrest Green application implemented. He further advised that not only has this provided some financial good news for us but it has been an operational game saver for us from a criminal record check perspective.

Cherie highlighted Crime Control and stated we have a few extra items for Equipment (storage container, new laptops, office set up for the new HR position, etc.). Policing General has been affected by extra Covid-19 supplies, however, we are down in other line items like training due to pandemic restrictions. Investigations is up a bit as we have been working on the cold case items. Auxiliary is up due to the purchase of new uniforms for the four new auxiliary members. She asked if there were any questions, none were brought forth.

Cherie advised that fuel is up but we should see some relief from that when the March and April amounts come in as fuel prices have gone down considerably since the pandemic. Chief Gallant advised he spoke with Susan Dueville regarding this and she assured him that on average the fuel is going to be at the rates that we are seeing at the pumps or better. He advised we still have the option of using our Irving credit cards if we do not see a drop in the next statement.

Cherie reviewed vehicle purchases and sales identifying that the \$20-line item was for a transfer fee on a vehicle that was sold and that the truck cap we purchased can be used on future vehicles as well. Peter Bourque inquired about the vehicle we had purchased and the Chief advised that it is on order but because of the pandemic we don't know when it will arrive (hybrid SUV).

Cherie reviewed the Building category. Maintenance is down over the previous year. Electricity is also down from the previous year due to a relatively mild winter. She explained Administration and Salaries and how she categorized the contract HR person vs the new permanent position along with the removal of commissionaires and the implementation of the new ½ time position. In travel and training there was a lot of prepaid travel and training for the year so this category will likely change as the year goes on and the full effects of the pandemic unfold. Chief Gallant advised the only training currently taking place is through our on-line platform.

Cherie explained how the towns are taking differing approaches to funding the extraneous costs and the effect on our budget and accounting processes. A discussion ensued concerning this process and it was suggested that the Town of Rothesay use the same process for this funding as the Town of Quispamsis. It was asked that Matt Alexander and Tiffany Mackay French take this item back to the Town of Rothesay for discussion. Libby O'Hara moved that we send a letter requesting that the Town of Rothesay's representation of this funding be changed to match what the Town of Quispamsis is doing for the sake of bookkeeping purposes.

*It was moved that we send a letter to the Town of Rothesay asking that their representation of this funding be changed to match the Town of Quispamsis for bookkeeping purposes. Seconded by Linda Sherbo. **MOTION CARRIED.***

Cherie went over the Telecom Fund and explained the notes to the financial statements. She indicated that OT costs were comparable to the year before and our health insurance is up a little in both categories. She advised that her Covid-19 related costs were based on March 31 numbers but Tanya has an accounting which is current and those costs are much higher than those reflected here. Chairman McLaughlin asked for any questions.

Sean Luck asked if we were going to address the extra costs for the unbudgeted Covid-19 expenses, in particular, do we want payments from the towns for that? Or at least make a request for payment? Chief Gallant stated he was open to whatever the boards wanted to do but there is likely to be more costs to come and suggested that the municipalities or the board contact the provincial government to see if there is going to be any emergency disaster relief funding similar to the yearly flooding. Matt Alexander stated that the Town of Rothesay is tracking their costs against what they are putting out there for expenses so he suspects that there will be an effort for trying to recoup costs from the province as well. Libby O'Hara stated that Quispamsis has also been tracking their costs as well and she could inquire from her CAO if there is a request going out. Chairman McLaughlin asked that both towns look into possible funding. It was asked if our insurance would cover any of these costs. Richard Arbeau stated there may be coverage for additional costs incurred in order to do business during the pandemic, but this would likely have a \$10,000 deductible. Chairman McLaughlin asked that Richard Arbeau and Peter Bourque look at this together.

Chairman McLaughlin stated he reviewed the auditor's report and there were no changes there. He thanked Cherie for her report. Chairman McLaughlin asked for a motion to receive and file the secretary/treasurer report.

*It was moved by Libby O'Hara and seconded by Sean Luck that the financial statements as presented be received and filed. **MOTION CARRIED.***

5. CHIEF'S REPORT:

Chairman Bob McLaughlin moved to the Chief's Report.

Chief Gallant asked Insp. Henderson, Becker and Deputy Giggey if there was anything they wanted to add other than what was submitted in their individual reports. Insp. Henderson stated that our officers are putting forth a good effort operationally even though they are restricted by Covid-19. They are not letting it deter them from doing their job and she appreciates all of their efforts at this time. Chairman McLaughlin agrees.

Tiffany Mackay French asked Insp. Henderson if the DARE program will go ahead this semester. Insp. Henderson advised that Cpl. Daley has done some lessons via you-tube and we are reaching out to all of the schools to confirm if they have a platform to provide this lesson.

Chief Gallant stated that we continue to be challenged with storage issues. We have our new maintenance person building overhead shelves in the garage bay and we have also purchased a new sea-can to help out. However, storage still remains an issue.

Chairman McLaughlin asked if there were any questions for the Chief. None were brought forth. Chairman McLaughlin called for a motion to receive and file the Chiefs Report.

It was moved by Libby O'Hara and seconded by Matt Alexander to receive and file the Chiefs report.
MOTION CARRIED.

6. COMMITTEE REPORTS:

Chairman McLaughlin moved onto the Committee Reports:

Personnel:

n/a

Building and Grounds:

Peter Bourque spoke on the landscaping tenders, he reported that there were 3 submissions and the lowest tender was provided by Squeaky Kleen Lawn Care and the total cost including HST was \$4433.25 for the season.

It was moved by Peter Bourque and seconded by Sean Luck that we approve and proceed with Squeaky Kleen Lawn Care as our provider for this season. MOTION CARRIED.

Chairman McLaughlin stated that he had some budget costing for the building expansion which he will forward along.

Insurance/Risk Management:

Peter Bourque stated they were following up on previous items re: Elected Officers Insurance from the last meeting. He stated we are preparing the documentation to get a quote for Cyber Crime coverage and we are hoping to be able to report on that at our next meeting.

Finance:

Rick MacPhee thanked Cherie for her work with the auditors and stated that it was a very favourable report.

Policy & Governance:

Linda Sherbo stated this has been put on hold for now due to the pandemic but will get back to it when the time is right.

Regional Services Commission:

Chairman McLaughlin advised there was nothing to report and that Emil Olsen will let us know if there is anything concerning police.

Chairman McLaughlin called for a motion to receive and file the Committee Reports.

It was moved by Peter Bourque and seconded by Sean Luck to receive and file the Committee Reports.

MOTION CARRIED.

7. CORRESPONDENCE:

Chairman McLaughlin stated there had been no correspondence.

8. NEW BUSINESS:

Chairman McLaughlin inquired about an OMG presentation on our benefits. Tanya advised that we had hoped to bring them into this meeting but with the financials and tender we decided to wait until the May meeting, however, OMG has advised that everything was in order with our health benefits. Tanya will arrange for OMG to present at our May board meeting.

Chief Gallant advised that AXON has offered free PPE (everything but masks), i.e. gloves, disinfectant, gowns to every police agency in Canada. We have requested ours and should receive it soon.

Chairman McLaughlin thanked Chief Gallant for all of his work during Covid-19 and for being mindful of the budget. Chief Gallant stated he would also like to thank the SLT and Laurie for all of the work trying to filter down the large amount of information that has been coming in during the pandemic. Chairman McLaughlin thanked the management team for all of their hard work during the pandemic.

Chief Gallant gave an update on the NS incident stating that he has reached out to RCMP CO Larry Tremblay offering assistance should they need it. He advised that we have done some things to memorialize the event by putting some things on social media.

Chairman Bob McLaughlin asked if there was any other new business. Nothing was brought forth.

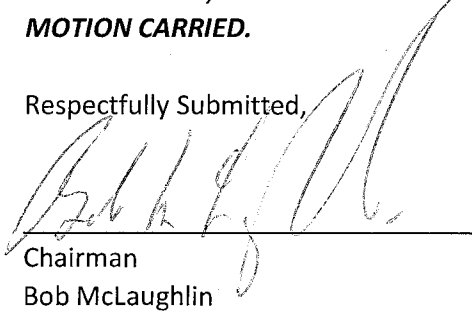
9. MOTION TO ADJOURN:


There being no further business to discuss, Chairman McLaughlin called for a motion to adjourn the Regular meeting.

It was moved by Sean Luck and seconded by Richard MacPhee that the Regular meeting be adjourned.

MOTION CARRIED.

Respectfully Submitted,


Chairman
Bob McLaughlin


Secretary
Tanya Cyr

KENNEBECASIS REGIONAL JOINT BOARD OF POLICE COMMISSIONERS
STATEMENT OF FINANCIAL POSITION
As at April 30, 2020

	<u>2020</u>	<u>2019</u>
-----Financial assets-----		
Cash - General	317,421	187,903
Sick Pay/ Retirement Investments	898,537	815,544
Accounts Receivable	102,839	29,043
Sales tax recoverable	28,439	35,655
	<u>1,347,235</u>	<u>1,068,145</u>
----Liabilities-----		
Accounts payable and accrued	482,446	430,389
Remaining budget advance from Rothesay	74,613	
Vested sick leave/retirement accrual	841,688	765,320
Sick leave replacement	15,299	15,299
Accrued pension benefit liability	419,600	454,600
Debenture payable	815,000	949,000
	<u>2,648,646</u>	<u>2,614,608</u>
NET ASSETS (DEBT)	<u>(1,301,411)</u>	<u>(1,546,463)</u>
----Non-Financial Assets-----		
Tangible capital assets (see page 2)	4,018,117	3,959,406
Accumulated amortization	<u>(1,954,581)</u>	<u>(1,807,002)</u>
	2,063,536	2,152,404
Unamortized Debenture costs	6,208	7,380
Prepaid expenses	180,170	269,489
	<u>2,249,914</u>	<u>2,429,273</u>
ACCUMULATED SURPLUS	<u>948,503</u>	<u>882,810</u>
 Assets	 3,597,149	 3,497,418
Liabilities	3,597,149	3,497,418

KENNEBECASIS REGIONAL JOINT BOARD OF POLICE COMMISSIONERS
SCHEDULE OF TANGIBLE CAPITAL ASSETS
April 30, 2020

	<u>2020</u>			<u>2019</u>
	-----TANGIBLE CAPITAL ASSETS-----			
	Balance beginning of year	Additions	Disposals	Balance end of year
Millennium Drive				
Land	194,248			194,248
Building - Roof	42,677			42,677
Mechanical	250,628			250,628
Electrical	331,646			330,543
Other	547,754			520,640
Structure	1,106,997			1,106,997
	2,279,702	0		2,279,702
Accumulated amortization	(954,738)			(954,738)
Net book value of Building	1,324,964	0	0	1,324,964
Paving	52,600			52,600
Accumulated amortization	(38,135)			(38,135)
Net book value of paving	14,465	0	0	14,465
Landscaping	3,268			3,268
Accumulated amortization	(3,268)			(3,268)
Net book value of landscaping	0	0	0	0
Furnishings	198,387			198,387
Accumulated amortization	(132,249)			(132,249)
Net book value of furnishings	66,138	0	0	66,138
Machinery & equipment	103,910			103,910
Accumulated amortization	(63,841)			(63,841)
Net book value of equipment	40,069	0	0	40,069
Information technology equipment	463,963			463,963
Accumulated amortization	(342,082)			(342,082)
Net book value of IT equipment	121,881	0	0	121,881
Vehicles	722,039			722,039
Accumulated amortization	(420,268)			(420,268)
Net book value of vehicles	301,771	0	0	301,771
Total Tangible Capital assets	4,018,117	0	0	4,018,117
Total Accumulated amortization	(1,954,581)	0	0	(1,954,581)
Net Book Value	2,063,536	0	0	2,063,536

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KENNEBECASIS REGIONAL JOINT BOARD OF POLICE COMMISSIONERS
STATEMENT OF OPERATIONS
FOUR MONTHS ENDING APRIL 30, 2020

Page 3

	-----FOUR MONTHS -----				
	-----ACTUAL-----		PRIOR YR	-----BUDGET-----	
REVENUE:					
Fees	26,109	-4%	\$20,999	\$27,333	\$82,000
Taxi & Traffic Bylaw	3,740	124%	2,770	1,667	5,000
Interest income	2,807	68%	2,440	1,667	5,000
Retirement investment income	4,128	-35%	4,085	6,333	19,000
Secondments	75,098	0%	70,521	74,815	224,444
	<u>111,881</u>	<u>0%</u>	<u>100,815</u>	<u>111,815</u>	<u>335,444</u>
EXPENDITURE:					
CRIME CONTROL					
Salaries	1,170,068	-7%	\$1,114,015	1,256,614	\$3,769,841
Benefits	287,509	10%	223,524	262,155	786,465
Training	27,965	68%	19,109	16,667	50,000
Equipment	15,498	210%	6,779	5,000	15,000
Equip repairs & IT support	6,541	75%	1,549	3,733	11,200
IT equip & services agreement	16,352	-3%		16,883	50,650
Communications	29,218	7%	29,535	27,400	82,200
Office function	4,159	-22%	4,087	5,333	16,000
Leasing	4,662	-14%	4,006	5,400	16,200
Policing-general	20,310	87%	16,003	10,833	32,500
Insurance	6,383	12%	5,168	5,685	17,054
Uniforms	25,459	70%	18,814	15,000	45,000
Prevention/p.r.	3,814	63%	7,866	2,333	7,000
Investigations	24,157	126%	12,655	10,667	32,000
Detention	9,560	0%	8,908	9,567	28,700
Taxi & Traffic Bylaw	0	-100%	0	333	1,000
Auxillary	4,909	195%	480	1,667	5,000
Public Safety	9,833	0%	12,314	9,833	29,500
	<u>1,666,398</u>	<u>0%</u>	<u>1,484,812</u>	<u>1,665,103</u>	<u>4,995,310</u>
VEHICLES					
Fuel	25,757	-19%	24,267	31,667	95,000
Maint./repairs	18,524	-21%	18,443	23,333	70,000
Insurance	9,822	-1%	8,995	9,895	29,685
New vehicles	(4,980)	-119%	37,627	26,000	78,000
Equipment	3,616	81%	0	2,000	6,000
	<u>52,739</u>	<u>-43%</u>	<u>89,332</u>	<u>92,895</u>	<u>278,685</u>

KENNEBECASIS REGIONAL JOINT BOARD OF POLICE COMMISSIONERS
STATEMENT OF OPERATIONS
FOUR MONTHS ENDING APRIL 30, 2020

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|-----FOUR MONTHS -----|
 -----ACTUAL----- PRIOR YR -----BUDGET-----

EXPENDITURE continued:

BUILDING

Maintenance	11,353	-35%	28,715	17,500	52,500
Cleaning	12,791	53%	8,879	8,333	25,000
Electricity	19,559	25%	20,117	15,667	47,000
Taxes	16,408	-2%	16,353	16,680	50,040
Insurance	2,118	-5%	2,038	2,241	6,722
Grounds	5,616	53%	5,316	3,667	11,000
Interest on Debenture	7,729	5%	8,652	7,338	22,014
Debenture Principal	45,333	0%	44,667	45,333	136,000
	<u>120,908</u>	4%	<u>134,737</u>	<u>116,759</u>	<u>350,276</u>

ADMINISTRATION

Salaries	251,914	1%	208,554	249,111	747,333
Benefits	70,614	16%	48,812	60,763	182,289
Commissionaires	2,050	-74%	7,585	8,000	23,999
Professional Fees	23,734	12%	43,056	21,167	63,500
Travel/Training	15,402	131%	12,982	6,667	20,000
Board Travel/Expenses	74	-96%	227	1,667	5,000
Insurance	563	12%	458	501	1,503
Labour Relations	7,695	92%	41,809	4,000	12,000
Sick Pay/Retirement	22,588	0%	21,513	22,588	67,764
Retirement int & dividends	4,128	-35%	4,085	6,333	19,000
2nd prior year (surplus) deficit	0		(39,159)	0	0
	<u>398,761</u>	5%	<u>349,922</u>	<u>380,796</u>	<u>1,142,388</u>
	2,126,925	-1%	1,957,988	2,143,738	6,431,215

CONTRIBUTED BY MEMBER TOWNS

Pre SURPLUS (DEFICIT)

	<u>2,143,740</u>		<u>2,012,904</u>	<u>2,143,738</u>	<u>6,431,215</u>
	<u>16,815</u>		<u>54,916</u>	<u>\$0</u>	<u>\$0</u>

EXTRANEIOUS

Labour costs	46,583		46,583	46,583	139,750
Legal fees	29,864		13,593	17,064	51,191
	<u>76,448</u>		<u>60,176</u>	<u>63,647</u>	<u>190,941</u>
Contributed by Quispamsis	38,096			38,098	114,293
Budget advance from Rothesay	25,549				
EXTRANEIOUS surplus (deficit)	<u>(12,802)</u>		<u>(60,176)</u>	<u>(25,549)</u>	<u>(76,648)</u>

SURPLUS (DEFICIT)

<u>\$4,013</u>	<u>(\$5,260)</u>	<u>(\$25,549)</u>	<u>(\$76,648)</u>
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TELECOM FUND

City of SJ telecomm services	131,317	0%	124,648	131,317	393,950
Data Networking charges	3,404		3,404	3,558	10,675
Retirees health insurance			(117)		
2nd prior year (surplus) deficit	(855)	0%	(1,119)	(855)	(2,566)
	<u>133,866</u>		<u>126,816</u>	<u>134,020</u>	<u>402,059</u>

CONTRIBUTED BY MEMBER TOWNS

SURPLUS (DEFICIT)

<u>134,020</u>	<u>126,984</u>	<u>134,020</u>	<u>402,059</u>
<u>\$154</u>	<u>\$168</u>	<u>\$0</u>	<u>\$0</u>

2020 June 8 Open Session FINAL 080

KENNEBECASIS REGIONAL JOINT BOARD OF POLICE COMMISSIONERS
NOTES TO THE FINANCIAL STATEMENTS
April 30, 2020

pg 5

STATEMENT OF FINANCIAL POSITION

BANK balance		317,421	at April 30, 2020
ACCOUNTS PAYABLE balance	482,446		
Debenture costs to be paid in December	(39,540)		

Current Accounts Payable		442,906	Paid in May

Extra (Shortfall) in bank account		(125,485)	
<i>Prepays</i> include insurance, property taxes, SJ Telecom & Managed Health Care's deposit of \$13,500			

STATEMENT OF OPERATIONS

Crime Control:

* Benefits Health insurance 2020: \$65,339 2019: \$42,448
 Retirees health insurance 2020: \$-470 2019: \$-306

Overtime costs at May 2, 2020	20,494
OT	17,543
Court OT	2,951

Overtime costs at May 4, 2019	22,011
OT	18,397
Court OT	3,613
	Hi

Change over prior year	
OT	(854)
Court OT	(662)
	<u>(1,517)</u>

Administration:

* Benefits Health Insurance 2020: \$25,515 2019: \$15,125
 Retirees health insurance 2020: \$16 2019: \$1,804

COVID 19 related costs: 33,276

2020 Crime Statistics - General

2020 June 8 Open Session FINAL_081

Reported Occurrences												
Crime Type	Jan	Feb	Mar	Apr	May 19	Jun	Jul	Aug	Sep	Oct	Nov	Dec
TOTAL COMPLETED CALLS	821	750	671	590	454							
TOTAL FILES CREATED	222	202	165	128	126							
POPA Tickets	69	75	34	6	13							
Bylaw Tickets	3	2	1	0	0							
Crimes Against Persons	26	16	22	12	8							
Property Crime	18	15	34	10	20							
Other CC	11	4	6	4	2							
Traffic Collisions (Non-Injury)	37	40	20	12	10							
Fatal and Injury Traffic Collisions	1	1	1	2	2							
Intimate Partner Violence Files	16	15	9	12	5							
Impaired Driving (All categories)	9	7	4	9	3							
Mental Health Calls	15	19	14	13	5							
COVID 19 Related Occurrences												
COVID-19 CAD Calls	X	X	8	90	24							
COVID – 19 Emergency Measures Act Files	X	X	0	12	5							



Town of Rothesay

General Fund Financial Statements

April 30, 2020

Includes:

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Town of Rothesay

Balance Sheet - Capital General Fund 4/30/20

ASSETS

Capital Assets - General Land	4,515,620
Capital Assets - General Fund Land Improvements	8,374,468
Capital Assets - General Fund Buildings	5,492,528
Capital Assets - General Fund Vehicles	3,873,565
Capital Assets - General Fund Equipment	3,219,720
Capital Assets - General Fund Roads & Streets	42,018,169
Capital Assets - General Fund Drainage Network	20,247,324
Capital Assets - Under Construction - General	-
	<hr/> 87,741,394

Accumulated Amortization - General Fund Land Improvements	(3,774,301)
Accumulated Amortization - General Fund Buildings	(2,415,589)
Accumulated Amortization - General Fund Vehicles	(2,011,229)
Accumulated Amortization - General Fund Equipment	(1,366,936)
Accumulated Amortization - General Fund Roads & Streets	(20,706,080)
Accumulated Amortization - General Fund Drainage Network	(7,115,515)
	<hr/> (37,389,648)

\$ 50,351,745

LIABILITIES AND EQUITY

Gen Capital due to/from Gen Operating	790,000
Total Long Term Debt	5,950,000

Total Liabilities \$ 6,740,000

Investment in General Fund Fixed Assets	43,611,745
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\$ 50,351,745

Town of Rothesay

Balance Sheet - General Fund Reserves

4/30/20

ASSETS

BNS Gas Tax Interest Account	106,701
BNS General Operating Reserve #214-15	557,589
BNS General Capital Reserves #2261-14	856,353
BNS - Gas Tax Reserves - GIC	4,623,252
Gen Reserves due to/from Gen Operating	13,668
	<u>\$ 6,157,563</u>

LIABILITIES AND EQUITY

Def. Rev - Gas Tax Fund - General	4,366,824
Invest. in General Capital Reserve	667,451
General Gas Tax Funding	363,129
Invest. in General Operating Reserve	565,235
Invest. in Land for Public Purposes Reserve	141,188
Invest. in Town Hall Reserve	53,736
	<u>\$ 6,157,563</u>

Town of Rothesay
Balance Sheet - General Operating Fund
4/30/20

CURRENT ASSETS

Cash	1,885,950
Receivables	162,132
HST Receivable	189,339
Payroll Clearing	(117)
Inventory	21,681
Gen Operating due to/from Util Operating	(762,574)
Total Current Assets	<u>1,496,411</u>
Other Assets:	
Projects	<u>338,259</u>
	<u>338,259</u>
TOTAL ASSETS	<u><u>1,834,670</u></u>

CURRENT LIABILITIES AND EQUITY

Accounts Payable	592,259
Other Payables	560,092
Gen Operating due to/from Gen Reserves	13,668
Gen Operating due to/from Gen Capital	(790,000)
Accrued Pension Obligation	78,100
Accrued Retirement Allowance	408,322
Def. Rev-Quispamsis/Library Share	<u>37,631</u>
TOTAL LIABILITIES	<u><u>900,073</u></u>

EQUITY

Retained Earnings - General	(13,238)
Surplus/(Deficit) for the Period	<u>947,835</u>
	<u>934,597</u>
	<u><u>1,834,670</u></u>

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Town of Rothesay

Statement of Revenue & Expenditure
4 Months Ended 4/30/20

	CURRENT MONTH	BUDGET FOR MONTH	CURRENT Y-T-D	BUDGET Y-T-D	VARIANCE Better(Worse)	NOTE #	ANNUAL BUDGET
REVENUE							
Warrant of Assessment	1,374,375	1,374,372	5,497,494	5,497,488	6		16,492,464
Sale of Services	7,083	38,142	119,499	144,517	(25,017)		410,300
Services to Province of New Brunswick	5,000	5,000	20,000	20,000	0		60,000
Other Revenue from Own Sources	2,281	8,013	75,415	35,050	40,365		108,150
Unconditional Grant	10,692	10,695	42,769	42,778	(9)		128,335
Conditional Transfers	0	0	-897	0	(897)		26,500
Other Transfers	0	0	349,251	349,251	0		1,099,251
	<u>\$1,399,431</u>	<u>\$1,436,221</u>	<u>\$6,103,531</u>	<u>\$6,089,084</u>	<u>\$14,448</u>		<u>\$18,325,000</u>
EXPENSES							
General Government Services	123,791	142,305	801,292	866,447	65,155		2,308,843
Protective Services	395,663	398,195	1,937,385	1,934,081	(3,304)		5,331,346
Transportation Services	232,118	275,740	1,313,282	1,460,084	146,802		3,606,766
Environmental Health Services	53,733	52,500	203,807	208,000	4,193		658,000
Environmental Development	50,522	46,438	209,457	222,898	13,441		605,940
Recreation & Cultural Services	216,390	252,096	689,392	777,928	88,536		2,112,991
Fiscal Services	284	333	1,081	1,333	252		3,701,113
	<u>\$1,072,501</u>	<u>\$1,167,608</u>	<u>\$5,155,696</u>	<u>\$5,470,771</u>	<u>\$315,075</u>		<u>\$18,324,999</u>
Surplus (Deficit) for the Year	<u>\$326,931</u>	<u>\$268,613</u>	<u>\$947,835</u>	<u>\$618,313</u>	<u>\$329,523</u>		<u>\$ 1</u>

Town of Rothesay
Statement of Revenue & Expenditure
4 Months Ended 4/30/20

	CURRENT MONTH	BUDGET FOR MONTH	CURRENT Y-T-D	BUDGET YTD	VARIANCE Better(Worse)	NOTE #	ANNUAL BUDGET
REVENUE							
Sale of Services							
Bill McGuire Memorial Centre	715	1,667	7,124	6,667	457		20,000
Town Hall Rent	6,283	6,083	23,894	24,333	(439)		73,000
Arena Revenue	(611)	24,458	81,089	103,033	(21,945)	1	220,800
Community Garden	0	250	(40)	250	(290)		1,000
Fox Farm Rental	0	850	4,000	3,400	600		10,200
Recreation Programs	696	4,833	3,433	6,833	(3,401)	2	85,300
	<u>7,083</u>	<u>38,142</u>	<u>119,499</u>	<u>144,517</u>	<u>(25,017)</u>		<u>410,300</u>
Other Revenue from Own Sources							
Licenses & Permits	1,249	6,250	11,029	25,000	(13,971)	3	75,000
Recycling Dollies & Lids	0	83	73	333	(260)		1,000
Interest & Sundry	519	833	4,454	3,333	1,121		10,000
Miscellaneous	513	846	51,526	3,383	48,142	4	10,150
Fire Dept. Administration	0	0	3,000	3,000	0		12,000
Local Improvement Levy Mulberry Lane	0	0	5,333	0	5,333		0
	<u>2,281</u>	<u>8,013</u>	<u>75,415</u>	<u>35,050</u>	<u>40,365</u>		<u>108,150</u>
Conditional Transfers							
Canada Day Grant	0	0	0	0	0		1,500
Grant - Other	0	0	(897)	0	(897)		25,000
	<u>0</u>	<u>0</u>	<u>(897)</u>	<u>0</u>	<u>(897)</u>		<u>26,500</u>
Other Transfers							
Surplus of 2nd Previous Year	0	0	99,251	99,251	0		99,251
Utility Fund Transfer	0	0	250,000	250,000	0		1,000,000
	<u>0</u>	<u>0</u>	<u>349,251</u>	<u>349,251</u>	<u>0</u>		<u>1,099,251</u>
EXPENSES							
General Government Services							
Legislative							
Mayor	2,771	3,750	12,968	15,000	2,032		47,000
Councillors	10,030	10,342	39,657	41,367	1,710		136,100
Regional Service Commission 9	899	1,750	1,799	3,500	1,702		7,000
Other	0	1,125	950	4,500	3,550		13,500
	<u>13,701</u>	<u>16,967</u>	<u>55,373</u>	<u>64,367</u>	<u>8,994</u>		<u>203,600</u>
Administrative							
Office Building	12,791	10,317	76,157	85,567	9,410		155,000
Solicitor	132	4,167	1,669	16,667	14,997		50,000
Administration - Wages & Benefits	75,504	83,320	344,824	369,573	24,749		1,081,656
Supplies	6,141	9,142	14,072	36,567	22,495		109,700
Professional Fees	5,475	1,667	28,418	6,667	(21,751)	5	30,000
Other	8,266	12,477	57,541	59,910	2,368		159,729
	<u>108,309</u>	<u>121,089</u>	<u>522,681</u>	<u>574,950</u>	<u>52,268</u>		<u>1,586,085</u>

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	CURRENT MONTH	BUDGET FOR MONTH	CURRENT Y-T-D	BUDGET YTD	VARIANCE Better(Worse)	NOTE #	ANNUAL BUDGET	
Other General Government Services								G7
Community Communications	0	833	835	3,333	2,498		10,000	
Civic Relations	0	167	0	667	667		2,000	
Insurance	0	0	194,165	195,131	966		195,131	
Donations	1,000	2,917	11,100	11,667	567		35,000	
Cost of Assessment	0	0	0	0	0		258,027	
Property Taxes - L P P	0	0	16,469	15,000	(1,469)		15,000	
Fox Farm Rental Expenses	781	333	669	1,333	665		4,000	
	<u>1,781</u>	<u>4,250</u>	<u>223,238</u>	<u>227,131</u>	<u>3,893</u>		<u>519,158</u>	
	<u>123,791</u>	<u>142,305</u>	<u>801,292</u>	<u>866,447</u>	<u>65,155</u>		<u>2,308,843</u>	
Protective Services								
Police								
Police Protection	215,137	215,137	877,548	860,548	(17,000)	6	2,581,645	
Crime Stoppers	0	0	0	2,800	2,800		2,800	
	<u>215,137</u>	<u>215,137</u>	<u>877,548</u>	<u>863,348</u>	<u>(14,200)</u>		<u>2,584,445</u>	
Fire								
Fire Protection	166,704	166,704	680,314	680,314	0		2,225,646	
Water Costs Fire Protection	0	0	325,000	325,000	0		325,000	
	<u>166,704</u>	<u>166,704</u>	<u>1,005,314</u>	<u>1,005,314</u>	<u>0</u>		<u>2,550,646</u>	
Emergency Measures								
911 Communications Centre	13,063	13,063	52,252	52,252	0		156,755	
EMO Director/Committee	80	1,667	240	6,667	6,427		20,000	
	<u>13,143</u>	<u>14,730</u>	<u>52,491</u>	<u>58,918</u>	<u>6,427</u>		<u>176,755</u>	
Other								
Animal & Pest Control	680	792	2,031	3,167	1,136		9,500	
Other	0	833	0	3,333	3,333		10,000	
	<u>680</u>	<u>1,625</u>	<u>2,031</u>	<u>6,500</u>	<u>4,469</u>		<u>19,500</u>	
Total Protective Services	<u>395,663</u>	<u>398,195</u>	<u>1,937,385</u>	<u>1,934,081</u>	<u>(3,304)</u>		<u>5,331,346</u>	

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	CURRENT MONTH	BUDGET FOR MONTH	CURRENT Y-T-D	BUDGET YTD	VARIANCE Better(Worse)	NOTE #	ANNUAL BUDGET
Transportation Services							G8
Common Services							
Administration (Wages & Benefits)	132,183	139,057	573,134	629,651	56,517		1,810,279
Workshops, Yards & Equipment	31,940	49,477	258,543	287,908	29,365		693,723
Engineering	0	625	2,861	2,500	(361)		7,500
	164,123	189,159	834,537	920,059	85,521		2,511,502
Street Cleaning & Flushing	4,542	10,000	5,369	17,000	11,631		40,000
Roads & Streets	200	4,583	4,169	18,333	14,164		55,000
Crosswalks & Sidewalks	0	1,031	2,998	4,125	1,127		21,063
Culverts & Drainage Ditches	4,687	5,625	7,820	22,500	14,680		67,500
Snow & Ice Removal	43,833	43,300	368,978	383,100	14,122		602,000
2020 Flood Costs	577	0	5,346	0	(5,346)	7	0
	53,839	64,540	394,680	445,059	50,378		785,563
Street Lighting	11,744	10,833	48,982	43,333	(5,648)	8	130,000
Traffic Services							
Street Signs	0	667	410	2,667	2,257		8,000
Traffic Lanemarking	276	5,000	913	5,000	4,087		30,000
Traffic Signals	702	3,333	5,994	13,333	7,340		40,000
Railway Crossing	1,288	2,000	5,382	8,000	2,618		24,000
	2,267	11,000	12,698	29,000	16,302		102,000
Public Transit							
Public Transit - Comex Service	0	0	17,800	17,800	(0)		71,201
KV Committee for the Disabled	0	0	4,000	4,000	0		4,000
Public Transit - Other	146	208	584	833	249		2,500
	146	208	22,384	22,634	249		77,701
Total Transportation Services	232,118	275,740	1,313,282	1,460,084	146,802		3,606,766
Environmental Health Services							
Solid Waste Disposal Land Fill	18,358	16,250	66,691	65,000	(1,691)		195,000
Solid Waste Disposal Compost	4,115	3,000	8,764	12,000	3,236		36,000
Solid Waste Collection	23,233	24,167	92,885	96,667	3,782		290,000
Solid Waste Collection Curbside Recycling	8,027	8,083	34,946	32,333	(2,613)		97,000
Clean Up Campaign	0	1,000	521	2,000	1,479		40,000
	53,733	52,500	203,807	208,000	4,193		658,000
Environmental Development Services							
Planning & Zoning							
Administration	42,290	34,248	173,402	170,938	(2,464)		456,460
Planning Projects	0	3,750	0	15,000	15,000		45,000
Heritage Committee	0	208	0	833	833		2,500
	42,290	38,206	173,402	186,771	13,369		503,960
Economic Development Comm	8,232	8,232	32,927	32,927	0		98,780
Tourism	0	0	3,129	3,200	71		3,200
	8,232	8,232	36,055	36,127	72		101,980
	50,522	46,438	209,457	222,898	13,441		605,940

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	CURRENT MONTH	BUDGET FOR MONTH	CURRENT Y-T-D	BUDGET YTD	VARIANCE Better(Worse)	NOTE #	ANNUAL BUDGET
G9							
Recreation & Cultural Services							
Administration	21,847	18,872	111,826	104,236	(7,590)	9	263,960
Beaches	0	0	1,356	0	(1,356)		45,500
Rothsay Arena	26,695	37,421	109,079	140,922	31,843		335,434
Memorial Centre	5,533	4,417	24,656	25,667	1,011		61,000
Summer Programs	0	500	987	500	(487)		62,000
Parks & Gardens	33,162	52,393	141,558	181,473	39,915		586,554
Rothsay Common Rink	7,470	4,139	34,865	31,057	(3,807)	10	57,672
Playgrounds and Fields	1,832	13,167	4,911	31,667	26,756		115,000
Regional Facilities Commission	112,923	112,923	225,846	225,846	0		451,692
Kennebecasis Public Library	7,179	7,179	28,715	28,715	0		86,144
Special Events	(250)	1,000	5,593	7,500	1,907		39,500
PRO Kids	0	0	0	0	0		7,500
Rothsay Living Museum	0	86	0	345	345		1,035
	<u>216,390</u>	<u>252,096</u>	<u>689,392</u>	<u>777,928</u>	<u>88,536</u>		<u>2,112,991</u>
Fiscal Services							
Debt Charges							
Interest	284	333	1,081	1,333	252		173,113
Debenture Payments	0	0	0	0	0		778,000
	<u>284</u>	<u>333</u>	<u>1,081</u>	<u>1,333</u>	<u>252</u>		<u>951,113</u>
Transfers To:							
Capital Fund for Capital Expenditures	0	0	0	0	0		2,750,000
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>		<u>2,750,000</u>
	<u>284</u>	<u>333</u>	<u>1,081</u>	<u>1,333</u>	<u>252</u>		<u>3,701,113</u>

Town of Rothesay

Variance Report - General Fund

4 months ending April 30, 2020

Note #		Actual	Budget	Better/(Worse)	Description of Variance
Revenue					
1	Arena Revenue	\$ 81,089	\$ 103,033	\$ (21,944)	Arena closed
2	Recreation Programs	\$ 3,433	\$ 6,833	\$ (3,400)	Soccer fields closed
3	Licenses & Permits	\$ 11,029	\$ 25,000	\$ (13,971)	Construction delayed - budget may be high
4	Miscellaneous	\$ 51,526	\$ 3,383	\$ 48,143	Insurance proceeds
		Total		\$ 8,828	
		Variance per Statement		\$ 14,448	
		Explained		61.10%	
Expenses					
General Government					
5	Professional Fees	\$ 28,418	\$ 6,667	\$ (21,751)	Climate Change Adaptation Plan (to be refunded by grants)
Protective Services					
6	Police Protection	\$ 877,548	\$ 860,548	\$ (17,000)	Extraneous costs
Transportation					
7	Flood 2020	\$ 5,346	\$ -	\$ (5,346)	Unbudgeted
8	Street lighting	\$ 48,982	\$ 43,333	\$ (5,649)	Repairs, and budget may be low
Environmental Health					
				\$ -	
Environmental Development					
				\$ -	
Recreation & Cultural Services					
9	Recreation Administration	\$ 111,826	\$ 104,236	\$ (7,590)	Budget is low
10	Rothesay Common Rink	\$ 34,865	\$ 31,057	\$ (3,808)	Power was estimated very high, and will be refunded
Fiscal Services					
				\$ -	
		Total		\$ (39,393)	
		Variance per Statement		\$ 329,523	
		Explained		-11.95%	

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Town of Rothesay

Capital Projects 2020

General Fund

4 Months Ended 4/30/20

	Original BUDGET	CURRENT Y-T-D	Remaining Budget		Budget	Actual
General Government						
12010560 Town Hall Equipment Purchases G-2019-005	170,000	0	170,000			
12010660 IT 2020 G-2020-008	45,000	17,924	27,076			
Total General Government	215,000	17,924	197,076			
Protective Services						
12011560 Protective Serv. Equipment Purchases P-2020-010	480,000	11,653	468,347			
Total Protective Services	480,000	11,653	468,347			
Transportation						
12021360 Transportation Equipment Purchases T-2020-003	615,000	56,825	558,175			
12027260 Asphalt Microseal 2020 T-2020-005	1,200,000	103,974	1,096,026			
12027360 Sandbagging T-2020-006	0	0	0			
Unassigned:						
Designated Highway	\$ 1,130,000			Relief	45,000	
Curb & Sidewalk	\$ 305,500			Storm Pump		56,825
2021 Asphalt Design	\$ 60,000			Tandem Dump	300,000	
Stormwater Master Plan	\$ 300,000			5500 1 ton	100,000	
Traffic Study	\$ 40,000			F250 3/4 ton	60,000	
Total Transportation	3,650,500	160,799	1,654,201	F150 1/2 ton 4x4	50,000	
				1500 1/2 ton	60,000	
					615,000	56,825
Recreation						
12020860 Recreation Equipment Purchases R-2020-004	110,000	0	110,000	Truck	60,000	
12027160 Scribner Field Replacement R-2020-002	550,000	20,996	529,004	Equipment	50,000	
12020760 Trail Development R-2020-007	50,000	0	50,000		110,000	
12012060 Arena Renovation R-2020-011	1,020,000	0	1,020,000			
Total Recreation	1,730,000	20,996	1,709,004			
Carryovers						
12026860 Church Avenue Reconstruction T-2019-002	0	117,756	-117,756			
12026960 Cameron Rd/Mulberry Lane T-2019-006	0	12,698	-12,698			
12025160 Designated Highway 2019	0	-11,838	11,838			
12026660 Asphalt/Microseal 2019 T-2019-001	0	8,270	-8,270			
	0	126,886	-126,886			
Total	\$ 6,075,500	\$ 338,259	\$ 3,901,741			
Funding						
General Government	215,000	Operating 215,000	Borrow	Gas Tax	Grant	
Protective Services	480,000	112,500	367,500			
Transportation	3,650,500	2,242,500		560,500	847,500	
Recreation	1,730,000	180,000	1,550,000			
Total	\$ 6,075,500	\$ 2,750,000	\$ 1,917,500	\$ 560,500	\$ 847,500	

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Town of Rothesay

Capital Projects 2020
General Fund
5 Months Ended 5/19/20

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	Original BUDGET	CURRENT Y-T-D	Remaining Budget		Budget	Actual
General Government						
12010560 Town Hall Equipment Purchases G-2019-005	170,000	0	170,000			
12010660 IT 2020 G-2020-008	45,000	17,924	27,076			
Total General Government	215,000	17,924	197,076			
Protective Services						
12011560 Protective Serv. Equipment Purchases P-2020-010	480,000	11,653	468,347			
Total Protective Services	480,000	11,653	468,347			
Transportation						
12021360 Transportation Equipment Purchases T-2020-003	615,000	56,825	558,175			
12027260 Asphalt Microseal 2020 T-2020-005	1,200,000	234,939	965,061			
Unassigned:						
Designated Highway	\$ 1,130,000			Relief	45,000	
Curb & Sidewalk	\$ 305,500			Storm Pump		56,825
2021 Asphalt Design	\$ 60,000			Tandem Dump	300,000	
Stormwater Master Plan	\$ 300,000			5500 1 ton	100,000	
Traffic Study	\$ 40,000			F250 3/4 ton	60,000	
Total Transportation	3,650,500	291,764	1,523,236	F150 1/2 ton 4x4	50,000	
				1500 1/2 ton	60,000	
					615,000	56,825
Recreation						
12020860 Recreation Equipment Purchases R-2020-004	110,000	0	110,000	Truck	60,000	
12027160 Scribner Field Replacement R-2020-002	550,000	25,426	524,574	Equipment	50,000	
12020760 Trail Development R-2020-007	50,000	0	50,000		110,000	
12012060 Arena Renovation R-2020-011	1,020,000	0	1,020,000			
Total Recreation	1,730,000	25,426	1,704,574			
Carryovers						
12026860 Church Avenue Reconstruction T-2019-002	0	117,756	-117,756			
12026960 Cameron Rd/Mulberry Lane T-2019-006	0	12,698	-12,698			
12025160 Designated Highway 2019	0	-11,838	11,838			
12026660 Asphalt/Microseal 2019 T-2019-001	0	8,270	-8,270			
	0	126,886	-126,886			
Total	\$ 6,075,500	\$ 473,654	\$ 3,766,347			
Funding						
General Government	215,000	Operating 215,000	Borrow	Gas Tax	Grant	
Protective Services	480,000	112,500	367,500			
Transportation	3,650,500	2,242,500		560,500	847,500	
Recreation	1,730,000	180,000	1,550,000			
\$ 6,075,500	\$ 2,750,000	\$ 1,917,500	\$ 560,500	\$ 847,500		

Town of Rothesay

Utility Fund Financial Statements

April 30, 2020

Attached Reports:

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

Town of Rothesay

Capital Balance Sheet

As at 4/30/20

ASSETS

Assets:

Capital Assets Utilities Land	119,970
Capital Assets Utilities Buildings	1,953,740
Capital Assets Utilities Equipment	565,752
Capital Assets Utilities Water System	27,712,960
Capital Assets Utilities Sewer System	24,052,521
Capital Assets Utilities Land Improvements	42,031
Capital Assets Utilities Roads & Streets	220,011
Capital Assets Utilities Vehicles	113,001
	<u>54,779,988</u>

Accumulated Amortization Utilites Buildings	(638,871)
Accumulated Amortization Utilites Water System	(7,671,922)
Accumulated Amortization Utilites Sewer System	(8,556,857)
Accumulated Amortization Utilites Land Improvements	(42,031)
Accumulated Amortization Utilites Vehicles	(23,235)
Accumulated Amortization Utilites Equipment	(140,077)
Accumulated Amortization Utilites Roads & Streets	(16,135)
	<u>(17,089,128)</u>

TOTAL ASSETS	<u><u>37,690,859</u></u>
--------------	--------------------------

LIABILITIES

Current:

Util Capital due to/from Util Operating	<u>(400,000)</u>
Total Current Liabilities	<u>(400,000)</u>

Long-Term:

Long-Term Debt	<u>8,733,589</u>
Total Liabilities	<u><u>8,333,589</u></u>

EQUITY

Investments:

Investment in Fixed Assets	<u>29,357,269</u>
Total Equity	<u>29,357,269</u>

TOTAL LIABILITIES & EQUITY	<u><u>37,690,858</u></u>
----------------------------	--------------------------

Town of Rothesay

Utility Reserve Balance Sheet

As at 4/30/20

ASSETS

Assets:

Bank - Utility Reserve	1,328,893
Due from Utility Operating	11,011
TOTAL ASSETS	<u>\$ 1,339,904</u>

EQUITY

Investments:

Invest. in Utility Capital Reserve	963,343
Invest. in Utility Operating Reserve	105,224
Invest. in Sewage Outfall Reserve	271,338
TOTAL EQUITY	<u>\$ 1,339,904</u>

Town of Rothesay

Utilities Fund Operating Balance Sheet

As at 4/30/20

ASSETS

Current assets:	
Accounts Receivable Net of Allowance	1,446,202
Accounts Receivable - Projects	150,000
Total Current Assets	<u>1,596,202</u>
Other Assets:	
Projects	127,250
	<u>127,250</u>
 TOTAL ASSETS	 <u>\$ 1,723,452</u>

LIABILITIES

Accrued Payables	43,514
Due from General Fund	(762,574)
Due from (to) Capital Fund	400,000
Due to (from) Utility Reserve	11,011
Deferred Revenue	16,016
Total Liabilities	<u>(292,033)</u>

EQUITY

Surplus:	
Opening Retained Earnings	25,641
Profit (Loss) to Date	1,989,845
	<u>2,015,485</u>
 TOTAL LIABILITIES & EQUITY	 <u>\$ 1,723,452</u>

Town of Rothesay
Utilities Operating Income Statement
4 Months Ended 4/30/20

	CURRENT MONTH	BUDGET FOR MONTH	CURRENT YTD	BUDGET YTD	VARIANCE Better(Worse)	NOTE #	ANNUAL BUDGET
RECEIPTS							
Sale of Water	(83)	0	279,141	288,125	(8,984)	1	1,100,000
Meter and non-hookup fees	0	0	13,156	11,800	1,356		47,200
Water Supply for Fire Prot.	0	0	325,000	325,000	0		325,000
Local Improvement Levy	0	0	59,073	62,000	(2,927)		62,000
Sewerage Services	432	0	1,652,297	1,650,000	2,297		1,650,000
Connection Fees	2,600	5,833	9,700	23,333	(13,633)	2	70,000
Interest Earned	8,116	5,417	33,475	21,667	11,808		65,000
Misc. Revenue	525	49	1,275	196	1,079		589
Surplus - Previous Years	0	0	80,211	80,211	0		80,211
TOTAL RECEIPTS	11,590	11,299	2,453,327	2,462,332	(9,005)		3,400,000
WATER SUPPLY							
Share of Overhead Expenses	0	0	100,000	100,000	0		400,000
Audit/Legal/Training	5,866	708	6,083	5,833	(250)		11,500
Purification & Treatment	26,777	28,333	97,193	133,333	36,140		360,000
Transmission & Distribution	121	6,667	9,308	26,667	17,358		112,000
Power & Pumping	3,605	4,167	15,974	16,667	693		50,000
Billing/Collections	96	250	1,263	1,000	(263)		3,000
Water Purchased	0	63	271	250	(21)		750
Misc. Expenses	1,043	1,500	5,423	6,000	577		18,000
TOTAL WATER SUPPLY	37,509	41,688	235,516	289,750	54,234		955,250
SEWERAGE COLLECTION & DISPOSAL							
Share of Overhead Expenses	0	0	150,000	150,000	0		600,000
Audit/Legal/Training	(987)	500	6,363	9,000	2,637		13,000
Collection System Maintenance	275	2,667	4,723	10,667	5,944		64,000
Sewer Claims	4,636	5,000	9,318	10,000	682		20,000
Lift Stations	1,807	5,417	13,287	21,667	8,380		65,000
Treatment/Disposal	5,005	6,417	32,320	40,667	8,347		92,000
Infiltration Study	5,872	0	5,872	0	(5,872)	3	0
Misc. Expenses	0	1,167	6,085	4,667	(1,418)	4	14,000
TOTAL SWGE COLLECTION & DISPOSAL	16,608	21,167	227,967	246,667	18,700		868,000
FISCAL SERVICES							
Interest on Long-Term Debt	0	0	0	0	0		299,377
Principal Repayment	0	0	0	0	0		507,373
Transfer to Reserve Accounts	0	0	0	0	0		70,000
Capital Fund Through Operating	0	0	0	0	0		700,000
TOTAL FISCAL SERVICES	0	0	0	0	0		1,576,750
TOTAL EXPENSES	54,117	62,854	463,483	536,417	72,934		3,400,000
NET INCOME (LOSS) FOR THE PERIOD	(42,528)	(51,555)	1,989,845	1,925,916	63,929		1

Town of Rothesay

Variance Report - Utility Operating
4 Months Ended April 30, 2020

Note #	Account Name	Actual YTD	Budget YTD	Variance Better(worse)	Description of Variance
Revenue					
1	Sale of Water	279,141	288,125	(8,984)	Commercial sales down
2	Connection Fees	9,700	23,333	(13,633)	Variance recovers in May/June
Expenditures					
Water					
Sewer					
3	Infiltration Study	5,872	-	(5,872)	To be reimbursed by grant
4	Misc. Expense	6,085	4,667	(1,418)	Timing - Sewer mail out
Fiscal Services					

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Town of Rothesay

Capital Projects 2020
Utility Fund
4 Months Ended 4/30/20

	Original BUDGET	Revisions	CURRENT Y-T-D	Remaining Budget	
WATER					
12045330 Station Road Water Line Replacement W-2020-0	250,000		0	250,000	
12044330 Shadow Hill Watermain W-2020-002	400,000		0	400,000	
12043430 Well Development - Quality W-2020-004	250,000		5,837	244,163	
12045530 Water Tower Repairs W-2020-007	-		91,571	-91,571	
	<u>\$ 900,000</u>	<u>\$ -</u>	<u>\$ 97,408</u>	<u>\$ 802,592</u>	
SEWER					
12045030 Turnbull Court Design S-2020-001	1,110,000		11,848	1,098,152	
12044830 Sewer Costs in Asphalt Contract T-2020-005	100,000		0	100,000	
12045430 Conversion to Digital Radio S-2020-006	65,000		0	65,000	
12044130 WWTP Design Phase 2 S-2017-001	1,500,000		0	1,500,000	
12045630 Brock Court/Goldie Court Service Renewal W-20:	-	100,000	0	0	
	<u>2,775,000</u>	<u>100,000</u>	<u>11,848</u>	<u>2,763,152</u>	
Total Approved	<u>3,675,000</u>	<u>100,000</u>	<u>109,256</u>	<u>3,565,744</u>	
Carryovers					
Funded from Reserves					
12045230 SCADA Changeover	-		3,752	-3,752	
12042330 Wastewater Treatment Plant - S-2014-016-A	-		14,242	-14,242	
	<u>0</u>	<u>0</u>	<u>17,994</u>	<u>-17,994</u>	
	<u>3,675,000</u>	<u>100,000</u>	<u>127,250</u>	<u>3,547,750</u>	
Funding:					
	Total	Reserves	Gas Tax	Grants	Borrow
Water	900,000	200,000	250,000		200,000
Sewer	2,775,000		325,000	1,000,000	1,000,000
<u>\$</u>	<u>3,675,000</u>	<u>\$ 200,000</u>	<u>\$ 575,000</u>	<u>\$ 1,000,000</u>	<u>\$ 1,200,000</u>

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Town of Rothesay

Capital Projects 2020

Utility Fund

5 Months Ended 5/19/20

DRAFT

	Original BUDGET	Revisions	CURRENT Y-T-D	Remaining Budget	
WATER					
12045330 Station Road Water Line Replacement W-2020-01	250,000		0	250,000	
12044330 Shadow Hill Watermain W-2020-002	400,000		0	400,000	
12043430 Well Development - Quality W-2020-004	250,000		5,837	244,163	
12045530 Water Tower Repairs W-2020-007	-		91,607	-91,607	
	<u>\$ 900,000</u>	<u>\$ -</u>	<u>\$ 97,444</u>	<u>\$ 802,556</u>	
SEWER					
12045030 Turnbull Court Design S-2020-001	1,110,000		11,848	1,098,152	
12044830 Sewer Costs in Asphalt Contract T-2020-005	100,000		0	100,000	
12045430 Conversion to Digital Radio S-2020-006	65,000		0	65,000	
12044130 WWTP Design Phase 2 S-2017-001	1,500,000		0	1,500,000	
12045630 Brock Court/Goldie Court Service Renewal W-2017-001	-	100,000	99,072	928	
	<u>2,775,000</u>	<u>100,000</u>	<u>110,920</u>	<u>2,764,080</u>	
Total Approved	<u>3,675,000</u>	<u>100,000</u>	<u>208,364</u>	<u>3,566,636</u>	
Carryovers					
Funded from Reserves					
12045230 SCADA Changeover	-		3,752	-3,752	
12042330 Wastewater Treatment Plant - S-2014-016-A	-		14,242	-14,242	
	<u>0</u>	<u>0</u>	<u>17,994</u>	<u>-17,994</u>	
	<u>3,675,000</u>	<u>100,000</u>	<u>226,358</u>	<u>3,548,642</u>	
Funding:					
	Total	Reserves	Gas Tax	Grants	Borrow
Water	900,000	200,000	250,000	-	200,000
Sewer	2,775,000		325,000	1,000,000	1,000,000
<u>\$</u>	<u>3,675,000</u>	<u>\$ 200,000</u>	<u>\$ 575,000</u>	<u>\$ 1,000,000</u>	<u>\$ 1,200,000</u>

Town of Rothesay

2020-05-30 219500-60

Donations/Cultural Support	Budget 2020	Paid to date
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KV3C	2,500.00	
NB Medical Education Trust	5,000.00	5,000.00
SJRH	2,500.00	
KV Food Basket	6,000.00	
Fairweather Scholarship	1,000.00	
KV Oasis	2,500.00	2,500.00
Saint John Theatre Company	1,000.00	
YMCA		
Vocational Training Centre	6,000.00	
sub	26,500.00	7,500.00

Other:	8,500.00	
Imperial Theatre		250.00
RNS		100.00
NB Competitive Festival		100.00
Kahlan Edwards		250.00
WE Believe SJ		200.00
Muscular Dystrophy		200.00
Arts Atlantic Symposium		1,500.00
KV Food Basket		1,000.00
sub	8,500.00	3,600.00

35,000.00	11,100.00
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Other:		
Kennebecasis Crimestoppers	2,800.00	Protective Services
KV Committee for the Disabled	5,500.00	4,000.00 Transportation
PRO Kids	7,500.00	Recreation

TOWN OF ROTHESAY

FINANCE COMMITTEE

May 21, 2020

In attendance:

Councillor Grant Brenan, Chairman

Mayor Nancy Grant

Deputy Mayor Matt Alexander

Councillor Don Shea

Town Manager John Jarvie

Treasurer Doug MacDonald

Financial Officer Ellen K. Steeves

The meeting was called to order at 8:30. The agenda was approved with the addition of “Summer Students” as Item 3b. (DS/NG) The minutes of April 23rd were also approved. (DS/NG)

April Financial Statements

The Treasurer reviewed the financial statements and variance reports with the following specific comments: General Fund – Arena and Soccer Revenue are expected to be below budget due to closure of the facilities. The status of summer programs is still to be determined. There will be some Flood 2020 costs, even though there was no flood. Sand and sandbags were purchased for residents as well as preparations to protect the McGuire Centre totalling approximately \$10,000. The sandbags distributed in the community will be re-collected and stored for use in future. Deputy Mayor Alexander mentioned the tipping fees for garbage could be higher as everything was going to the land fill, and Town Manager Jarvie said also because people are home more.

Utility Fund – Treasurer MacDonald mentioned the Commercial Water Sales are under budget, but could recover by June. There will be Connection Fees in June for an apartment building which should reduce that budget deficit. Town Manager Jarvie mentioned the water tower and the road to it have been repaired, ahead of schedule. The financial statements were approved as presented. (DS/NG)

Donations

The summary sheet was accepted as presented. There was a brief discussion on the application of Make A Wish Foundation and the consensus was to recommend to council not approve this request.

Summer Students

Mayor Grant was questioning how many students had been hired and who was paying for them. Town Manager Jarvie replied there are 7 students so far. The province reimburses for 50% of minimum wage and there has been no response on the Federal student application. As the Province is beginning to open, we may be able to have 2 summer playground programs.

Compliance report

For information.

Bank Accounts

Treasurer MacDonald reported that due to reductions in the prime interest rates the interest revenue received on our savings accounts has been cut to .40%. A summary of available GIC options was discussed consistent with the policy of maintaining low risk to the capital while achieving a slightly higher rate of return. Treasurer MacDonald recommended moving reserve funds to 6 month non-redeemable GIC investments which have low risk but maintain the ability to access the funds as required thereby achieving an interest rate of 0.85%. The committee agreed and authorized the Mayor and Treasurer to instruct the bank accordingly.

Next Meeting

The next meeting is set for June 25, time and place to be determined. The meeting adjourned at 8:55.

Councillor Grant Brenan, Chairman

Ellen K. Steeves, Recording Secretary



ROTHESAY MEMORANDUM



TO	:	Finance Committee
FROM	:	Doug MacDonald
DATE	:	May 21, 2020
RE	:	Donations

Recommendation:

The Finance Committee recommend Council adopt the following motion:

The Grant request from Make-a-Wish Canada not be approved.



ROTHESAY
2020 June 8 Open Session FINAL 106
PLANNING ADVISORY COMMITTEE MEETING
BY TELECONFERENCE
Pursuant to the *Local Governance Act* and the Province of New
Brunswick State of Emergency (declared 19 March 2020)
Monday, June 1, 2020 at 5:30 p.m.



DRAFT

PRESENT: COLIN BOYNE, CHAIRPERSON
ELIZABETH GILLIS
COUNCILLOR BILL MCGUIRE
ANDREW MCMACKIN
CRAIG PINHEY, VICE-CHAIRPERSON
COUNCILLOR DON SHEA

TOWN MANAGER JOHN JARVIE (*joined the teleconference at 5:33 p.m.*)
TOWN CLERK MARY JANE BANKS
DIRECTOR OF PLANNING/DEVELOPMENT (DPDS) BRIAN WHITE
RECORDING SECRETARY LIZ POMEROY

ABSENT: TRACIE BRITTAIN
JOHN BUCHANAN

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

1. APPROVAL OF THE AGENDA

MOVED by Counc. Shea and seconded by E. Gillis to approve the agenda as circulated.

CARRIED.

2. ADOPTION OF MINUTES

2.1 Regular Meeting of May 4, 2020

MOVED by Counc. McGuire and seconded by C. Pinhey the Minutes of May 4, 2020 be adopted as circulated.

CARRIED.

3. NEW BUSINESS

3.1 **367 Gondola Point Road** **Gerald R. Roberts, Surveyor**

OWNER: Robert P. & Susan M. Quirion

PID: 30301188

PROPOSAL: 1 Lot Subdivision – 367 Gondola Point Road

DPDS White summarized the report highlighting the proposal complies with all by-law requirements. He explained the request is before the Committee as a matter of administrative procedure for the purpose of assisting Council in compliance with Section 75(1)(g) of the Community Planning Act that allows Council to collect a sum not exceeding eight per cent of the market value of land in the subdivision at the time of submission for approval.

Town Manager Jarvie joined the teleconference.

Chairperson Boyne noted Gerry Roberts, Surveyor for Kierstead Quigley & Roberts Ltd., is not participating in the teleconference but is available and can be contacted to answer any questions, if necessary. There were no questions from the Committee.

MOVED by Counc. Shea and seconded by Counc. McGuire the Planning Advisory Committee hereby recommends Council accept \$4,380.48 as cash in lieu of land for public purposes for the proposed vacant LOT 3-B to be subdivided from 367 Gondola Point Road (PID 30301188) as shown on the Tentative Plan of Subdivision 3907T.

CARRIED.

4. OLD BUSINESS

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

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

5. CORRESPONDENCE FOR INFORMATION
N/A

6. DATE OF NEXT MEETING(S)
The next meeting will be held on **Monday, July 6, 2020.**

7. ADJOURNMENT

MOVED by C. Pinhey and seconded by Counc. McGuire the meeting be adjourned.

CARRIED.

The meeting adjourned at 5:35 p.m.

CHAIRPERSON

RECORDING SECRETARY



2020 June 80 Open Session FINAL_108

ROTHESAY

MEMORANDUM



TO : Mayor and Council
FROM : Planning Advisory Committee
DATE : June 2, 2020
RE : 367 Gondola Point Road (PID 30301188) – Cash in Lieu of LPP

Recommendation

- Council accept \$4,380.48 as cash in lieu of land for public purposes for the proposed vacant LOT 3-B to be subdivided from 367 Gondola Point Road (PID 30301188) as shown on the Tentative Plan of Subdivision 3907T.

Background

The Planning Advisory Committee passed the following motions at its regular meeting on Monday, June 1, 2020:

MOVED ... and seconded ... the Planning Advisory Committee hereby recommends Council accept \$4,380.48 as cash in lieu of land for public purposes for the proposed vacant LOT 3-B to be subdivided from 367 Gondola Point Road (PID 30301188) as shown on the Tentative Plan of Subdivision 3907T.

CARRIED.



To: Chair and Members of Rothesay Planning Advisory Committee
From: Brian L. White, MCIP, RPP
Director of Planning & Development Services
Date: Tuesday, May 26, 2020
Subject: 1 Lot Subdivision – 367 Gondola Point Road (PID 30301188)

Applicant:	Gerald R. Roberts, Surveyor	Property Owner:	Robert P. Quirion, Susan M. Quirion,
Mailing Address:	Kierstead Quigley & Roberts Ltd. 16 Fulton Lane Saint John, NB E2H 2W4	Mailing Address:	367 Gondola Point Road Rothesay, NB E2E 1X5
Property Location:	Gondola Point Road(Vacant Lot)	PID:	30301188
Plan Designation:	Low Density	Zone:	Single Family Residential - Standard [R1B]
Application For:	Cash in Lieu of Land for Public Purposes		
Input from Other Sources:			

Origin:

An application to subdivide a vacant parcel of land off an existing lot at 367 Gondola Point Road (PID 30301188) made by Gerry Roberts, on behalf of the owners Robert and Susan Quirion.

Background:

The subject property 367 Gondola Point Road is 16,600 square meters in size (4.1 acres) and zoned Single Family Residential – Standard [R1B]. The proposal to subdivide the property would create two lots; Lot 3-A being the existing lot with an existing home and Lot 3-B being the new vacant lot also with access to Gondola Point Road. (See Attachment B) Staff note that an existing municipal service easement provides access to sanitary sewer for the proposed Lot.

Staff reviewed the Tentative Plan Drawing (see Attachment B) submitted the surveyor Mr. Gerry Roberts and can confirm that both lots would exceed the required dimensions for an R1B lot and that the new lot is suitable for a residential dwelling.



Figure 1 – 367 Gondola Point Road

Analysis:

Staff reviewed the minimum lot dimensions for both the remnant and new proposed lots against the R1A zone requirements and found that the proposed lots exceed all the requirements as follows:

R1B Zone Lot Dimensions	Lot 3-A (Existing Lot)	Lot 3-B (New Lot)
Minimum Lot Area: 1350 m ²	Area 1.26 ha	Area 4056 m ²
Minimum Lot Frontage: 30 m	Frontage 100m+	Frontage 30m
Minimum Lot Depth: 45 m	Side yard lengths Greater than 60 m	Side yard lengths Greater than 60 m

The land is suitable for development, no variances are required, and Staff have no concerns or objections to the proposed subdivision.



Land for Public Purposes

The Community Planning Act gives Council the authority to determine what amount of money to be accepted as cash in lieu of Land for Public Purposes. In lieu of land set aside under By-law 4-10 Section 5.1¹, Council does require a sum of money in the amount of 8% of the market value of the proposed new LOT 3-B. 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 then they have the option of retaining, at their cost, a certified independent appraiser to determine the market value of the land. The required cash-in-lieu payment is calculated as follows:

¹ 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.

Value of Land per square meter	Total Area of New Lot 3-B	Estimated Value of New Lot (\$13.50 x 4056m ²)	LPP Cash in Lieu 8% of Estimated Value
\$13.50 / m ²	4056 m ²	\$54,756.00	\$4,380.48

The proposed cash in lieu of Land for Public Purposes is \$4,380.48 for the proposed vacant LOT 3-B.

Polling

The proposed subdivision requires no variances, no new public street, and fully complies with all By-law requirements and therefore polling is not required by PAC. The subdivision request is before PAC as a matter of administrative procedure for the purpose of assisting Council in compliance with Section 75(1) (g) of the Community Planning Act that allows Council to collect a sum not exceeding eight per cent of the market value of land in the subdivision at the time of submission for approval.

Recommendation:

It is recommended THAT the Planning Advisory Committee consider the following Motion:

- A. The Rothesay Planning Advisory Committee HEREBY recommends that Council accept **\$4,380.48** as cash in lieu of land for public purposes for the proposed vacant LOT 3-B to be subdivided from 367 Gondola Point Road (PID 30301188) as shown on the Tentative Plan of Subdivision 3907T.

Attachments:

Attachment A Site Location Map
Attachment B Proposed Subdivision Plan 367 Gondola Point Road- Tentative Plan 3907T



Report Prepared by: Brian L. White, MCIP, RPP
Date: Tuesday, May 26, 2020

N.B. Grid Co-ordinate Values (Adj)			
Point	Easting	Northing	Remarks
30	2539265.657	7379733.791	IPF
36	2539278.745	7379670.416	SMF
37	2539256.246	7379632.345	SMF
41	2539218.590	7379568.629	SMF
45	2539254.457	7379547.461	IPF
175	2539395.231	7379595.781	SMS
176	2539378.919	7379620.964	SMS
178	2539286.874	7379528.220	SMS
179	2539257.826	7379545.462	SMS
180	2539370.557	7379633.873	CALC
181	2539355.089	7379657.683	SMS
183	2539306.882	7379706.452	CALC
184	2539301.967	7379709.711	SMS
186	2539341.037	7379561.991	SMS
187	2539320.092	7379584.285	SMS
1657	2539258.145	7379564.599	SSMH
1801	2539284.316	7379652.041	SSMH
1354	2539778.803	7378587.832	NBCM (Adj)
1355	2539777.398	7378833.897	NBCM (Adj)
20719	2539083.767	7379876.247	NBCM (Adj)
20720	2538979.504	7380012.081	NBCM (Adj)
Scale Factor = 1.000010			

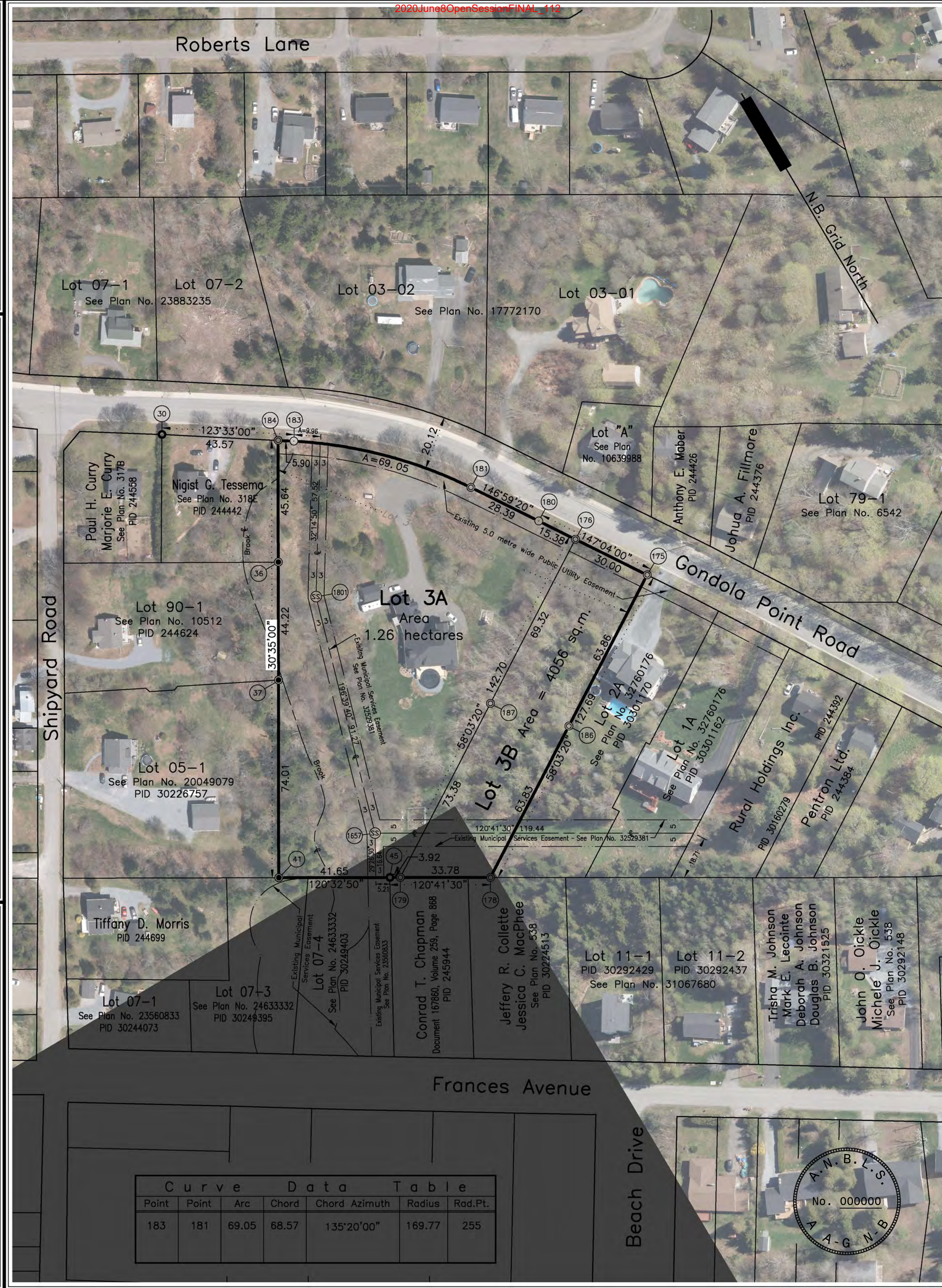
APPROVALS/REGISTRATION:

TITLE DATA:
PID 30301188
Owner: Robert Paul Quirion
Owner: Susan Marie Quirion
Document: 33154601
Registered: 2013-09-30

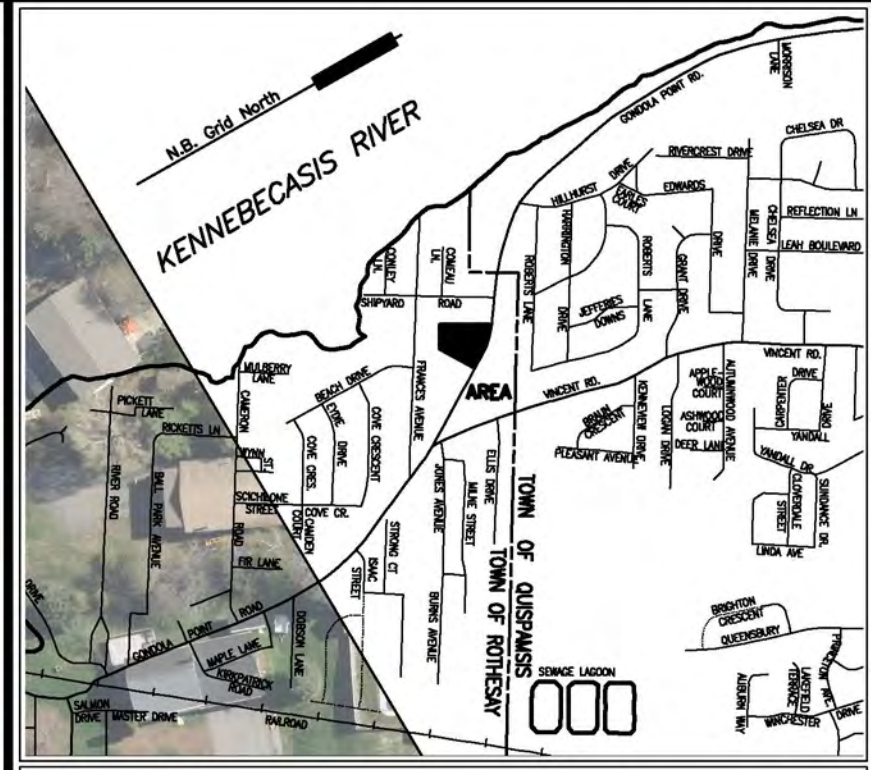
SIGNATURE OF OWNER:

Robert Paul Quirion

Susan Marie Quirion



Curve Data Table						
Point	Point	Arc	Chord	Chord Azimuth	Radius	Rad.Pt.
183	181	69.05	68.57	135°20'00"	169.77	255



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
⊙ SSMH - Sanitary sewer manhole
sq.m. - Square metres
A - Arc R - Radius
Rad.Pt. - Radius point
C - Centreline
--- Line not to scale
x - Fence
PID - Parcel identifier number
Adj - Adjusted network
⑩ - Tabulated co-ordinate reference
A.N.B.L.S. - Association of N.B. Land Surveyors

NOTES:
1. Azimuths and Co-ordinate values refer to the NEW BRUNSWICK GRID CO-ORDINATE SYSTEM (Adjusted Network) and were derived from the tabulated New Brunswick Co-ordinate Monuments. Computations performed and co-ordinate values shown are based on the New Brunswick Stereographic Double Projection and the NAD83 (CSRS) ellipsoid.
2. Azimuths are rounded to the nearest 10 seconds.
3. Distances are in METRES and are rounded to the nearest CENTIMETRE.
4. Lands dealt with by this plan are bounded thus
5. Peripheral information and adjacent names were derived from various sources and should be verified.
6. 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.
7. Field survey was completed November 26, 2012. Field Book 398, Pages 1-3
8. This plan amends "Subdivision Plan - Apple Orchard Manor Subdivision", plan dated December 19, 2012 and filed March 28, 2013 as number 32529381.

PURPOSE OF PLAN:
♦ To subdivide the existing Lot 3 (PID 30301188) to create 2 new lots being Lot 3A and Lot 3B. Lot 3A contains an existing dwelling.

Tentative Subdivision Plan
Apple Orchard Manor
Subdivision
Gondola Point Road
Town of Quispamsis
Kings County, N.B.

0 10 20 30 40 50 100 metres
Scale = 1:1000
Dated: May 25, 2020

KIERSTEAD QUIGLEY and ROBERTS Ltd.
Saint John, New Brunswick

I hereby certify that this plan has been prepared by me, to the best of my knowledge, in accordance with the requirements of the Community Planning Act, the Surveys Act and the regulations made thereunder.

Job No. 09-0034
Dwg. No. 3907T

NEW BRUNSWICK LAND SURVEYOR
No. 308
Gerald R. Roberts
SIGNATURE
DATE
ARRETEUR-GEOMETRE DU NOUVEAU-BRUNSWICK

APPROVALS/REGISTRATION:

2020June8OpenSessionFINAL_113

Roberts Lane

Lot 07-1
See Plan No. 23883235

Lot 03-02
See Plan No. 17772170

Lot 03-01

N.B. Grid North

Shipyard Road

Paul H. Curry
Marjorie E. Curry
See Plan No. 3178
PID 244558

Nigist G. Tessema
See Plan No. 318E
PID 244442

Lot 90-1
See Plan No. 10512
PID 244624

Lot 05-1
See Plan No. 20049079
PID 30226757

Tiffany D. Morris
PID 244699

Lot 07-1
See Plan No. 23560833
PID 30244073

Lot 07-3
See Plan No. 24633332
PID 30249395

Lot 07-4
See Plan No. 24633332
PID 30249403

Conrad T. Chapman
Document 167860, Volume 259, Page 868
PID 245944

Jeffery R. Collette
Jessica C. MacPhee
See Plan No. 538
PID 30224513

Lot 11-1
PID 30292429
See Plan No. 31067680

Lot 11-2
PID 30292437

Trisha M. Johnson
Mark E. Lecointe
Deborah A. Johnson
Douglas B. Johnson
PID 30321525

John O. Oickle
Michele J. Oickle
See Plan No. 538
PID 30292148

Lot 3A
Area
1.26 hectares

Lot 3B
Area = 4056 sq.m.

Lot 2A
See Plan No. 32780176
PID 30301170

Lot 1A
See Plan No. 32780176
PID 30301162

Rural Holdings Inc.
PID 30160279

Pentron Ltd.
PID 244384

Gondola Point Road

Lot 79-1
See Plan No. 6542

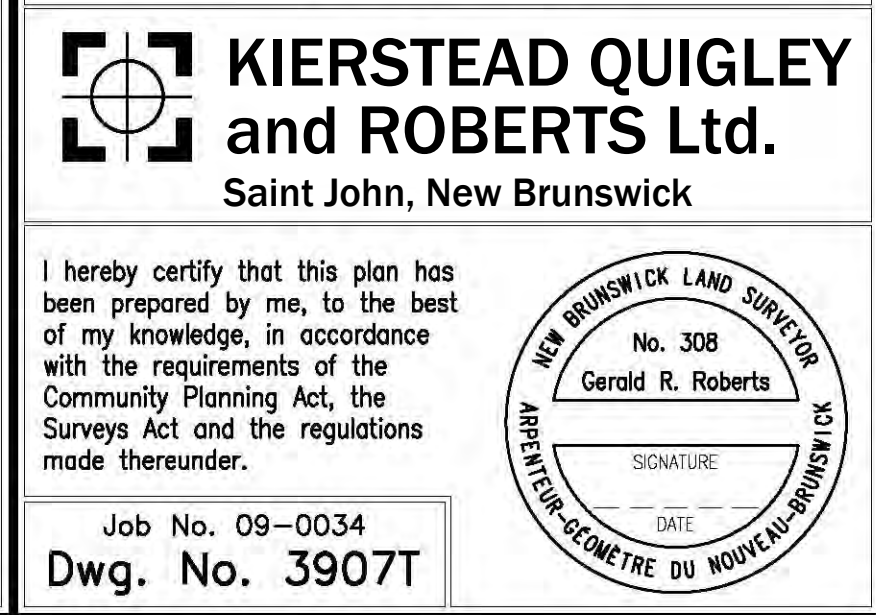
Anthony E. Maber
PID 244426

Johua A. Fillmore
PID 244376

Lot "A"
See Plan
No. 10639988

Curve Data Table						
Point	Point	Arc	Chord	Chord Azimuth	Radius	Rad.Pt.
183	181	69.05	68.57	135°20'00"	169.77	255

Beach Drive





ROTHESAY

2020June8OpenSessionFINAL_114

BUILDING PERMIT REPORT

5/1/2020 to 5/31/2020

Date	Building Permit No	Property Location	Nature of Construction	Value of Construction	Building Permit Fee
05/11/2020	BP2020-00037	205 GONDOLA POINT RD	FENCE	\$5,000.00	\$36.25
05/07/2020	BP2020-00039	33 DOFRED RD	ABOVE GROUND POOL	\$4,500.00	\$36.25
05/11/2020	BP2020-00040	24 ISAAC ST	ABOVE GROUND POOL	\$4,000.00	\$29.00
05/11/2020	BP2020-00044	130 JAMES RENFORTH DR	DECK	\$1,200.00	\$20.00
05/21/2020	BP2020-00046	206 GONDOLA POINT RD	WINDOWS	\$22,000.00	\$159.50
05/21/2020	BP2020-00052	82 GIBBON RD	RENOVATION	\$25,000.00	\$181.25
05/21/2020	BP2020-00053	25 HILLCREST DR	ELECTRICAL UPGRADE	\$500.00	\$20.00
05/29/2020	BP2020-00062	24 DOFRED RD	FENCE	\$3,500.00	\$29.00



2020 June 8 Open Session FINAL 116

BUILDING PERMIT REPORT

5/1/2020 to 5/31/2020

Date	Building Permit No	Property Location	Nature of Construction	Value of Construction	Building Permit Fee
Totals:				\$65,700.00	\$511.25
Summary for 2020 to Date:				\$1,981,600.00	\$14,464.25

2019 Summary

	<u>Value of Construction</u>	<u>Building Permit Fee</u>
Monthly total:	\$377,932.00	\$2,833.25
Summary to Date:	\$1,465,739.00	\$11,812.25



ROTHESAY

INTEROFFICE MEMORANDUM



TO : Mayor Grant & Council
 FROM : John Jarvie
 DATE : 3 June 2020
 RE : Capital Project – Status Report

The following is a list of 2020 capital projects, the 2019 capital projects and the status of each along with continuing projects from 2016.

	PROJECT	BUDGET	\$ TO 30/04/20*	COMMENTS
2016	Secondary Plan – Hillside area	52,000	70%	Draft completed/ approved for insert in new Municipal Plan
	General Specification for Contracts	40,000	40%	Draft document under review by staff
2019	WWTP Phase II	\$22M	-	Funding Application resubmitted
	Trail & sidewalk connector Wells	\$1.62M	-	Subject to grants; estimate revised to current – land acquisition discussions with Province underway
	Secondary Plan road design	50,000	-	Wiljac – decision tabled
	Shadow Hill Court water	450,000	1%	Preliminary design and cost estimates complete
	Water quantity	300,000	25%	Well drilling done, testing/model development underway.
	Turnbull Ct sewer replacement	\$1.11M	1%	Detailed design and tender preparation underway
	Production Wells	250,000	-	Will follow completion of the model development being created under “water quantity” section
	Station Rd cast iron replacement	250,000	-	To be included with Turnbull Court Phase I project
	Digital Radio	65,000	-	Hardware ordered
	Town Hall (elevator)	120,000	-	
	IT equipment & software	45,000	40%	
	Fire Department	480,000	2%	
	2020 Street Resurfacing	\$1.3M	20%	Resurfacing underway
	Curb & Sidewalk	305,500	-	Placement work underway, Highland 2020 complete
	2020 Designated Highways	525,000	-	Work underway
	Fleet Renewal	675,000	8%	1 Ton truck expected on July Agenda for award
	Scribner Field replacement	550,000	4%	Clearing & grubbing work underway; review and budget revision on June agenda
	Parks Equipment	50,000	-	
	Trails	50,000	-	
	Arena renovations	1.2M	-	parking lot paved, hazardous materials field work complete, structural tender package underway
	2021 Resurfacing Design	60,000		
	Brock/Goldie service renewals	125,000	100%	
	Water Tower repairs	175,000	52%	Emergency repair not budgeted

* Funds paid to this date.



ROTHESAY

MEMORANDUM



TO	:	Rothesay Council
FROM	:	Mayor Nancy Grant
DATE	:	June 3, 2020
RE	:	Council Appointments to Committees

On March 17, 2020, *An Act Respecting Elections in 2020* was given Third Reading and Royal Assent; thereby postponing the 2020 municipal elections. In order to continue the Committee work of Council, the following Council appointments are extended for the Term of Office (until the next election)

Mayor Nancy Grant	Nominating Committee (Section 101 Procedural By-law) Personnel Committee Finance Committee EMO
Deputy Mayor Matt Alexander	Kennebecasis Regional Joint Board of Police Comm. Works and Utilities Committee Finance Committee
Counc. Miriam Wells	Personnel Committee Rothesay Hive Advisory Committee Nominating Committee Parks and Recreation Committee Works and Utilities Committee
Counc. Tiffany Mackay French	Personnel Committee Rothesay Heritage Preservation Review Board Kennebecasis Regional Joint Board of Police Comm.
Counc. Bill McGuire	Personnel Committee Nominating Committee Planning Advisory Committee EMO
Counc. Peter Lewis	Board of Fire Commissioners (KVFD Inc.) Parks and Recreation Committee EMO Pro Kids Rothesay Living Museum
Counc. Grant Brenan	Board of Fire Commissioners (KVFD Inc.) Regional Facilities Commission Finance Committee
Counc. Don Shea	Planning Advisory Committee Finance Committee Kennebecasis Public Library



ROTHESAY

INTEROFFICE MEMORANDUM



TO	:	Mayor Grant & Council
FROM	:	John Jarvie
DATE	:	3 June 2020
RE	:	Regional Facilities

Recommendation:

It is recommended Council direct that a letter be written to the City of Saint John requesting the process adopting the Greater Saint John Regional Facilities Commission annual budget be clarified such that a month is provided for Councils to consider the budget prior to the final vote.

Background:

Each year Rothesay, Quispamsis and Grand Bay-Westfield contribute to the maintenance of five facilities in the City of Saint John. The Greater Saint John Regional Facilities Commission Act mandates this. That Act is presenting under consideration for amendment by the Provincial Government (Bill 2). If this amendment were passed, the Town would also be responsible for a share of any capital costs approved by the Commission. It has also been publically announced that the City has put several of the facilities up for sale or lease and are actively negotiating with an interested party in the case of TD Station. Part of the 2020 allocation for the Facilities Commission included a substantial rent increase for the Saint John Arts Centre. Then there is Covid 19 and the potential for unprecedented deficits. In summary, the situation regarding the Regional Facilities Commission budget is in considerable flux.

Therefore, it seems particularly important to review the 2021 Regional Facilities budget process with extraordinary care. This may be a situation where following the letter of the law will be critical to Rothesay's contribution to the Commission.

Analysis:

In reviewing the Act, several points were noted:

9(1) The budget of each regional facility shall be submitted to the Commission on or before August 31 of each year.

9(3) The Commission shall provide a copy of the budget of each regional facility to the council of each participating municipality on or before September 15 of each year.

10(3) No later than October 15 of each year the Commission shall notify the Minister and the council of each participating municipality as to the total municipal contribution and the contribution of each participating municipality.

It seems to me the intent of the drafters of the Act was to allow a month for the municipal representatives to consult with their councils regarding the proposed budgets before the Commission takes a final vote on the budget. Rothesay should insist on this opportunity, as it will also allow some consultation with the other municipalities as appropriate.



ROTHESAY

INTEROFFICE MEMORANDUM



TO	:	Mayor Grant & Council
FROM	:	John Jarvie
DATE	:	4 June 2020
RE	:	Letter to Sylvie Nadeau

Recommendation:

It is recommended Council provide further direction regarding sending a letter to the Provincial Government in response to the request of Sylvie Nadeau.

Background:

At the May Council meeting the following motion was passed:

‘a letter be sent to Premier Higgs supporting Sylvie Nadeau’s request for a review of the recruitment process for the current Provincial Librarian/Executive Director of the New Brunswick Public Library Service (NBPLS).’

Staff prepared a draft letter for Mayor Grant’s signature but identified that the Government had already taken a decision on the matter. The following is an excerpt from a CBC story on May 24th:

The New Brunswick government will not order an independent review of the controversial appointment of the new executive director of the provincial public library service, according to an email to his predecessor, who requested the inquiry.

Sylvie Nadeau said she's "extremely disappointed" Premier Blaine Higgs has decided not to look into what led to Kevin Cormier being put in charge of the province's 64 public libraries despite an apparent lack of library training or experience.

Since the matter appears to be closed, it may be of little benefit to send such a letter.



ROTHESAY

INTEROFFICE MEMORANDUM



TO : Mayor Grant & Council
FROM : John Jarvie
DATE : 4 June 2020
RE : Council Remuneration

Recommendation:

It is recommended Council provide direction on ongoing Council remuneration.

Background:

Covid 19 has influenced many practices followed by the Town. Since amalgamation the remuneration of Council members has been determined by the Council leaving office for the new Council elected in the upcoming year. This is set out in Bylaw 2-18 as follows:

REMUNERATION — MEMBERS OF COUNCIL

4. The remuneration of Council shall be set by resolution of Council upon adoption of this By-law and subsequently at the October meeting prior to the quadrennial election. Such remuneration shall take effect with the swearing in of the newly elected Council or as otherwise specified in the resolution.

Bylaw 2-18 replaced Bylaw 1-06 eighteen months ago to adjust for a change in federal tax law. This change eliminated the previous tax-free allowance applied to a third of the Council remuneration.

Last November Council in accordance with Bylaw 2-18 passed the following resolution:

MOVED by Counc. McGuire and seconded by Counc. Wells the annual remuneration for the 2020 term of Council be increased 6% as follows:

	Mayor	Deputy Mayor	Councillor
Current	35,000	18,900	16,200
2020-24	37,000	20,100	18,000

Were it not for Covid-19, this would have simply meant the new Council would be paid at the increased rate. However, Council members elected in 2016 are now invited to remain on Council for another undefined period, most likely another year. Understandably, the wording of the resolution and the Bylaw do not contemplate such a situation and staff is seeking Council's direction in advance of Council payments for June. At this time, it is unclear whether a newly elected Council say next spring will serve a three, or more likely, a four-year term.



To: John Jarvie, Town Manager

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

Date: Wednesday, June 03, 2020

Subject: Land for Public Purposes (Cash in Lieu Formula)

MOTION:

Council HEREBY directs Staff to engage an accredited professional property appraisal firm for an amount not exceeding \$5000 to provide analysis and recommendations regarding a value per square meter formula that reflects the market value of building lots in Rothesay.

Origin:

At the May 11, 2020 regular meeting of Council the following Motion was passed in response to an email request from Counc. McGuire RE: LPP Calculation (By-law 4.10):

MOVED by Counc. McGuire and seconded by Counc. Shea the email from Counc. McGuire RE: LPP Calculation (By-law 4.10) dated 30 April 2020 be referred to staff.

ON THE QUESTION:

Counc. McGuire noted his suggestion is to revisit the calculation for land for public purposes (LPP). He reported a significant discrepancy between the actual sale price (roughly \$200,000), and the estimated value of the new lot (\$37,692) used for the calculation of LPP, for a vacant lot discussed at the last Planning Advisory Committee meeting. There was brief discussion regarding the different values placed on vacant lots, land with existing buildings or structures, and geographical location. Counc. Shea suggested best practices of other municipalities be reviewed. Town Manager Jarvie advised staff will look into the matter and prepare a report for Council.

CARRIED.

Background

In accordance with the Rothesay Subdivision By-law No. 4-10, land for public purposes may be taken either as land parcels to be used by the public for recreation or other public uses; or if land is not desired cash in lieu of land. The By-law states as follows:

5.3 Cash in Lieu – Land for Public Purposes

In lieu of land set aside under Section 5.1, Council may require that a sum of money be paid to the municipality in the amount of 8% of the market value of the land in the proposed subdivision, exclusive of streets intended to be publically owned. When the subdivision plan is submitted for approval the market value of the land will be calculated by the town for all proposed vacant lots within the subdivision using the value per square meter stated in Schedule C. If the applicant disputes the town's calculation of the land's market value they may retain, at their cost, a certified, independent appraiser to determine the true market value of the land. The town will then use the land value, as determined by the appraiser as the market value of the land.

Council shall adopt, and from time to time amend, a value per square meter that reflects the value of a representative lot that has been assessed for the town by an independent, accredited professional, to be appended to this By-Law as Schedule “C”.

When a subdivision plan is submitted for approval the market value of the land is calculated by Staff using the value of \$13.50 per square meter as stated in Schedule C of the Subdivision By-law for all proposed new lots within the subdivision. The Subdivision By-law also states that should Council wish to revise the value of \$13.50 per square meter that Council would require a value per square meter that reflects the value of a representative lot that has been assessed for the Town by an independent, accredited professional. Staff estimate the contractual value of hiring “an independent, accredited professional” in the range of \$2500 to \$5000.

Best Practices

Prior to contracting an independent, accredited professional Staff conducted research regarding the practices of neighbouring municipalities. In accordance with Quispamsis Subdivision By-law 035, the required cash in lieu of land for public purposes is a flat fee per lot in accordance with the by-law schedule as follows:

- i. Residential Zone \$750.00
- ii. Rural Zone \$750.00
- iii. Institutional Zone \$750.00
- iv. Recreational Zone \$750.00
- v. Commercial Zone \$1,500.00
- vi. Industrial Zone \$1,500.00

The City of Saint John and Grand Bay-Westfield do not have a set value of raw land in their subdivision by-laws, instead they use the Property Assessment values. When a property is being subdivided, Staff refer to the Provincial Assessment for the current land value associated with the parcel, including representative parcels, and then calculate the raw land value per square meter for the new lot at that rate. Staff also note the Provincial Property Assessment values frequently does not represent the current market value nevertheless the deployment of property assessment valuation does appear to be the most common approach among municipalities.

Throughout Rothesay we have a great deal of variation in land value, \$13.50 per square meter is less than market value for properties in some neighbourhoods while it may over value other areas. Rothesay’s approach is somewhat unique in that our approach is uniform across the entire Municipality for example a 1 acre vacant lot in French Village with an assessment value of \$15, 500 versus a similar size vacant lot off Allison Drive with a assessment value of \$144,500, would both yield a similar amount of cash in lieu.

The purpose of cash in lieu is that Council can use the LPP funds for acquiring or developing land for the recreational or other use or enjoyment of the general public. Consequently the principle concern for Staff is whether or not the amounts received as cash in lieu represents a funding amount that is adequate to the task of acquiring or developing recreational land for the public.

FINANCIAL

Staff note that the 2020 Budget for Planning and Development Services does not include any funds allocated for this project. Should Council wish to proceed funds would be required from the Town's Operating Reserve.

A handwritten signature in blue ink, appearing to read "B. White", with a stylized flourish at the end.

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

Date: Wednesday, June 03, 2020



ROTHESAY

INTEROFFICE MEMORANDUM



TO	:	Mayor Grant & Council
FROM	:	John Jarvie
DATE	:	4 June 2020
RE	:	Wells Field - Reconsideration

Recommendation:

It is recommended Council receive and file this memorandum and authorize staff to proceed with the project with 2020 expenditures not to exceed \$550,000 in total.

Background:

The 2020 General Fund budget includes \$550,000 for a new ball field at the Wells Park. This field is to replace the Scribner field that is in poor repair and not as large as desirable. The current U18 field at Bicentennial is undersized for that age group. Hosting any type of provincial tournament would not be possible as the field is too small. The same would apply for high school baseball (both RHS and KVHS use BC as their home field). It is proposed Bicentennial field would become the new U15 field and the new field at Wells will be the U18 and older field.

The KV Minor Baseball Association uses the U18 field every night during the summer as they have a house league and two rep teams that play at that level. In the fall, both RHS and KVHS teams use the field. There has been talk that if an adequate field were built in the Valley a junior team would start up. (U21). With the City of Saint John reducing field maintenance and potentially charging Valley residents at a higher rate, an increase in demand for ball fields is expected to result. With these factors and others in mind, Council decided to fund a new field in Wells this year.

The preliminary cost estimate for the Wells field was prepared based on aerial photos and surficial site inspection. As the project proceeded to the clearing and grubbing stage (delayed because of the pandemic), it became apparent there was substantial organic material on site. (see attached sketch of peat locations). Consequently, a revised estimate was prepared to identify costs to remove the peat and replace with suitable material. This estimate indicated the budget was not sufficient to fund the project. The estimated cost is more than 40% higher than the budgeted amount.

Staff considered an option to refurbish Scribner field and expand Bicentennial field to the regulation U-18 size. The cost of that option was preliminarily estimated at \$1.2M, \$770,000 for Bicentennial due to the large amounts of fill material required and \$398,000 for Scribner.

To address the situation, the project could be abandoned leaving the existing deficiencies, Council could agree to an increase in the 2020 budget allocation or to manage the annual budget some of the work could be done this year and the remainder in 2021. If the latter option were chosen, an allocation of approximately \$250,000 would be required in the 2021 budget. This number would be more accurately determined once the project is tendered.

Should Council decide to proceed with the project, staff recommends the source of the funding would be the federal gas tax allocation.

