

# ROTHESAY

Public Budget Presentation  
Monday November 16, 2020  
6:00 pm



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**Meeting held by videoconference while the Province is under a State of Emergency and physical distancing is mandatory.**

- 1. APPROVAL OF AGENDA**
- 2. New Business – DRAFT 2021 Rothesay Budgets (Presentation by the Treasurer)**
  - 2.1 2021 General Fund Operating Budget
  - 2.2 2021 General Fund Capital Budget
  - 2.3 2021 Utility Fund Operating Budget
  - 2.4 2021 Utility Fund Capital Budget
- 3. NEXT MEETINGS**

**Special Council Budget Meeting – Monday, November 30, 2020, 6pm**
- 4. ADJOURNMENT**



# ROTHESAY MEMORANDUM

2020November16SpecialBudgetPresentationFINAL\_002



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TO	Mayor and Council
FROM	Doug MacDonald
DATE	November 13, 2020
RE	Budget Process

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Due to COVID meeting restrictions the budget process for public input has been modified from the practice followed in prior years. The recommended 2021 process is as follows:

- Draft budgets presented for discussion to Council and the public via a virtual WebEx meeting and online portal on Monday November 16, 2020 at 6:00 pm.
- The public is invited to provide written comments to the Town on or before noon Tuesday, November 24<sup>th</sup>, 2020.
- Comments will be presented by staff to the Finance Committee for a final recommendation to Council.
- Final budget presented to Council at a special meeting via WebEx scheduled for Monday November 30, 2020 at 6:00 pm .



# *Draft Budgets 2021*

Discussion of Draft Budgets





# Budget Process

- Senior staff review Council priorities, projected 2020 financial results, operational issues, capital priorities, funding sources, etc.
- Committee meetings (Works and Utility, Recreation, Personnel, etc.)
- Discussion documents, assumptions, and preliminary info reviewed by staff
- Review draft results with Finance Committee – two meetings to date
- Council and Public input
- Final Council approval and submission to PNB



# Budget Process

- Public presentation via WebEx meeting
- Written public comments to be submitted on or before noon Nov. 24<sup>th</sup>
- Comments presented to the Finance Committee
- Final budget Council approval via special WebEx meeting Nov 30<sup>th</sup>, 6pm





# Key Assumptions

- Increase in the property tax assessment base (3.09%)
- There will be no significant change in Town operations during the period (i.e. no major staff changes, service delivery, activities, etc. maintained at current levels)
- 2% wage increase
- No significant change in the number of utility users
- Capital expenditures will be funded first with revenue from operations ( general fund = \$2.7 million and utility = \$700,000)
- Projects are dependent upon grants to be obtained from Federal and Provincial governments
- New debt issued re major projects once plans completed



- Capital Budgets Funding Summary

	Utility	General	Total	2020
• Operating	\$700,000	\$2,700,000	\$3,400,000	\$3,250,000
• Gas Tax	753,000	960,000	1,713,000	2,335,500
• Grants	825,000	825,000	1,650,000	1,847,500
• Reserves	200,000	475,000	675,000	200,000
• Developers	220,000	-	220,000	-
• Debt	<u>1,240,000</u>	<u>300,000</u>	<u>1,540,000</u>	<u>2,117,500</u>
• Total	<u>\$3,938,000</u>	<u>\$5 260,000</u>	<u>\$9,198,000</u>	<u>\$9,750,500</u>

- 2021 Estimates include some items carried forward from 2020.



## Draft Utility Capital and Funding 2021

Projects	\$ (000)
Water - water supply development, watermain upgrades	\$1,708
Sewer Projects – Wastewater treatment facility - Phase 2 design(cost shared) Sewer line upgrade	<u>2,230</u>
<b>Total Capital Expenditures</b>	<b>3,938</b>
Operating Funding	700
Grants	825
Reserves (incl Gas Tax)	953
Developers	220
Debt (WWTF and sewer line upgrade)	1,240





# *Specific projects*

- Water production wells
- Station Road water line
- Shadowhill Court water line
- College Hill Road water line
- Turnbull Court sewer line (phase 2)
- WWTF Phase 2 (design)



## Draft 2021 Utility Operating Budget – Expenses

	Description	2021 (\$,000)	2020 (\$,000)	
<b>Water expenses</b>	Well cleaning and maintenance requirements, power increases	<b>1,040</b>	<b>955</b>	<b>8.90%</b>
<b>Sewer expenses</b>	Increase in flushing and maintenance, power increases	<b>924</b>	<b>868</b>	<b>6.45%</b>
<b>Fiscal Services</b>	Capital from operating	<b>1,604</b>	<b>1,577</b>	<b>1.71%</b>
	<b>Total</b>	<b><u>\$3,568</u></b>	<b><u>\$3,400</u></b>	



## Draft 2021 Utility Operating Budget – Revenue

		2021 (\$,000)	2020 (\$,000)
<b>Water</b>	Water rate usage fees ( \$1.18 and fixed charge of \$205) 2.5% increase	<b>1,128</b>	<b>1,100</b>
<b>Sewer</b>	Equivalent user sewer rate (\$400)	<b>1,800</b>	<b>1,650</b>
<b>Fire Protection</b>	Transfer from General Fund	<b>330</b>	<b>325</b>
<b>Other</b>	Includes connection fees, interest, local improvement	<b>310</b>	<b>325</b>
		<b><u>\$3,568</u></b>	<b><u>\$3,400</u></b>



## Example residential water and sewer rates

Description	2021 (\$)	2020 (\$)
Consumption charge to 96 m <sup>3</sup>	<b>1.18</b>	<b>1.15</b>
“Typical” residential water usage invoice (270 m <sup>3</sup> )	<b>\$319</b>	<b>\$310</b>
Annual fixed water charge	<b>\$205</b>	<b>\$200</b>
Standard sewer charge	<b><u>\$400</u></b>	<b><u>\$370</u></b>
Total water and sewer	<b><u>\$924</u></b>	<b><u>\$880</u></b>
First increase in five years		



# Draft General Capital 2021

	Description	2021	2020
General Gov't.	Town Hall, IT infrastructure	158	215
Protective	Fire equipment & building	136	480
Transportation	Street re-surfacing, designated highway, fleet replacement plan, stormwater plan	4,220	3,651
Recreation	Field replacement, arena, equipment	<u>746</u>	<u>1,730</u>
Total		<u>5,260</u>	<u>6,076</u>



# Specific projects

- Town Hall HVAC
- Annual street surfacing program
- Paving, curb, or sidewalk projects:
  - Highland Avenue – Phase 2
  - College Hill road
  - Designated highway (cost shared)
- Spruce/Clark intersection
- Equipment – fleet replacement program
- Storm water master plan
- Scribner Ball Field replacement
- Arena renovations



# Draft General Capital 2021 Funding

	Description	2021	2020
Grants	Gas Tax	960	1,560
Reserves	Primarily prior year surplus	475	0
Grants	Designated Highway	825	848
Operating	From Operating Fund	2,700	2,750
Debt	Application required	<u>300</u>	<u>918</u>
Total		5,260	6,076



## General Operating - Expenses

	Contents	2021 (\$,000)	2020 (\$,000)	
General Gov't	Covid, Town Hall, IT, Insurance, assessment	<b>2,415</b>	<b>2,309</b>	<b>4.59%</b>
Protective Services	Police, fire, contractual increases	<b>5,439</b>	<b>5,331</b>	<b>2.03%</b>
Transportation	Wages, building repairs, fuel, sand and salt, etc.	<b>3,687</b>	<b>3,607</b>	<b>2.22%</b>
Environmental Health	Waste collection and recycling	<b>842</b>	<b>658</b>	<b>27.96%</b>
Environmental Devel.	Planning dept, Municipal Plan, Economic Dev.	<b>649</b>	<b>606</b>	<b>7.10%</b>
Recreation and Parks	Regional facilities, parks, gardens, arena, etc.	<b>2,163</b>	<b>2,113</b>	<b>2.37%</b>
Fiscal	Debenture changes, capital through operating	<b><u>3,688</u></b>	<b><u>3,701</u></b>	<b><u>-0.35%</u></b>
	<b>Total</b>	<b>18,883</b>	<b>18,325</b>	<b>3.045%</b>





# General Operating – Revenue Analysis

	Description	2021 (\$,000)	2020 (\$,000)
Warrant of Assessment	Assessment increase of 3.09%	17,002	16,492
Sale of Services	Arena, fields, etc	466	410
Unconditional Grant	Core Funding Only	131	128
Other transfers	Utility fund OH transfer	1,050	1,000
Other Revenue	Includes permits, provincial services, 2 <sup>nd</sup> yr surplus	<u>234</u>	<u>295</u>
	Total	18,883	18,325



# 2021 Tax Rate History

	Assessment Base	% Change	Tax Rate
2016	\$1,226,581,500	0.81%	\$1.21
2017	\$1,256,690,300	1.63%	\$1.22
2018	\$1,251,068,506	-0.45%	\$1.24
2019	\$1,293,791,950	3.41%	\$1.24
2020	\$1,330,037,450	2.80%	\$1.24
2021	\$1,371,153,150	3.09%	\$1.24



# ROTHESAY MEMORANDUM

2020 November 16 Special Budget Presentation FINAL\_019



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TO	Mayor and Council
FROM	Doug MacDonald
DATE	November 13, 2020
RE	Preliminary Budgets

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I have attached a preliminary 2021 operating and capital budgets for both the General Fund and the Utility Fund. These documents represent a draft of expenditures based upon prior year results to date, the 2020 budgets, discussions with senior staff, meetings of various committees including initial vetting by the Finance Committee and certain known inputs as described below. There is still information outstanding including the cost of insurance, WorkSafeNB premiums, approval of certain assumptions, public input, etc.

**Therefore, results documents are subject to material change and are for discussion purposes only.**

The General Fund operating budget reflects the following known inputs:

- An increase in the Rothesay property assessment base of 3.09%. This increase results in additional revenue of approx.. \$500,000.
- 2019 Surplus carried forward of \$32,000 (a reduction of \$67,000).
- Protective services budgets (fire and police) as approved by their respective Boards and recommendations of the Joint Finance committee resulting in an aggregate increase of approx.. \$100,000.
- Addition to the transportation budget to reflect annual flood costs (\$50,000).
- Waste disposal contract cost increase per tender submission of approx. \$200,000.
- Economic Development agency cost increase per their preliminary budget of approximately \$60,000.
- Reduction in Regional Facilities expenditures based upon approved budgets of approx.. \$58,000.
- Finance costs of new debt represent an increase of approx. \$30,000.

In summary the effect of these known inputs represents an increase in net revenue of approximately \$50,000. The preliminary result does not reflect any change to the property tax rate at this time however, as mentioned, there could be material changes required based upon further inputs.

The Utility Fund operating budget reflects similar inputs regarding financing costs associated with new debt as well as increases based upon prior experiences. The preliminary figures reflect an increase in the annual sewer rate of \$30 to a revised total of \$400 and a 2.5% increase in water rates (base rate of \$1.18 per cubic meter). These rate changes are required to finance the cost increases noted. The rates have not increased since 2017 and at the suggested amounts would still be significantly less than our neighbouring municipalities.



## GENERAL OPERATING FUND

### Draft BUDGET 2021 – HIGHLIGHTS

1. Total Operating Budget \$18,883 million an increase of 3.0% over the 2020 budget
2. 3.1% increase in aggregate property tax assessments
3. No change to the tax rate (**remains at \$1.24 per \$100 of assessment**)
4. **General Government** includes the administrative costs, insurance and other overhead expenditures and has an increase of approximately 4.6%
5. **Protective Services** budgets reflect the submissions from the Fire and Police Boards as well as EMO expenditures
6. **Transportation Services** reflect an increase from the 2020 budget of 2.2% to reflect costs of snow removal contracts, salt expenditures and wages.
7. **Environmental Health Services** includes garbage collection and disposal. The significant increase (28%) due to large a increase in the waste collection contract.
8. **Environmental Development Services** includes anticipated expenditures associated with the completion of the Municipal Plan review and a large increase in funding related to Economic Development
9. **Recreation & Cultural Services** reflect an increase from the 2020 budget of 2.3% to reflect costs including the maintenance of trail infrastructure, regional facilities, parks, etc.
10. **Fiscal Services** includes debt service costs and an increase in the funding of capital projects

**Total proposed expenditures by category are as follows:**

General Government Services	\$ 2,392,000	12.8%
Protective Services	\$ 5,439,000	28.8%
Transportation Services	\$ 3,687,000	19.5%
Environmental Health Services	\$ 842,000	4.5%
Environmental Development (planning)	\$ 649,000	3.4%
Recreation and Cultural Services	\$ 2,163,000	11.5%
Fiscal Services (P&I)	\$ 988,000	5.2%
Capital Expenditures	\$ 2,720,000	14.3%

# Town of Rothesay

## General Fund Master Budget 2021

	Year to Date	Y/E ACTUAL 2019	Budget 2020	Budget 2021
	2020-09-30			
<b>REVENUE</b>				
Warrant of Assessment	\$ 12,369,351	\$ 16,043,021	\$ 16,492,464	\$ 17,002,299
Sale of Services	200,004	451,280	410,300	465,600
Services to Province of New Brunswick	45,000	83,288	60,000	60,000
Other Revenue from Own Sources	298,330	705,149	108,150	115,159
Unconditional Grant	96,247	122,190	128,335	131,193
Conditional Transfers	17,103	321,374	26,500	26,500
Other Transfers	849,251	1,001,006	1,099,251	1,082,149
	<u>\$ 13,875,286</u>	<u>\$ 18,727,306</u>	<u>\$ 18,325,000</u>	<u>\$ 18,882,900</u>
<b>EXPENSES</b>				
General Government Services	1,776,995	2,192,096	2,308,843	2,415,023
Protective Services	4,139,684	5,155,558	5,331,346	5,439,207
Transportation Services	2,502,722	3,807,130	3,606,766	3,686,750
Environmental Health Services	503,693	633,908	658,000	842,000
Environmental Development	413,450	577,215	605,940	649,200
Recreation & Cultural Services	1,515,566	2,074,427	2,112,991	2,162,468
	<u>10,852,111</u>	<u>14,440,333</u>	<u>14,623,887</u>	<u>15,194,648</u>
Fiscal Services	2,946,676	4,254,825	3,701,113	3,688,251
	<u>\$ 13,798,788</u>	<u>\$ 18,695,158</u>	<u>\$ 18,325,000</u>	<u>\$ 18,882,900</u>
Surplus (Deficit) for the Year	\$ 76,498	\$ 32,148	\$ 0	\$ 0

2020 November 16 Special Budget Presentation FINAL\_022

	Year to Date 2020-09-30	Y/E ACTUAL 2019	Budget 2020	Budget 2021
<b>REVENUE</b>				
<b>Sale of Services</b>				
Bill McGuire Memorial Centre	2,324	27,170	20,000	20,000
Town Hall Rent	51,865	61,867	73,000	73,000
Boat Club & Soccer Building Rent	9,533	12,351	12,000	12,000
Fox Farm Rent	8,500	5,985	10,200	20,400
Arena Revenue	80,109	258,163	220,800	265,200
Community Garden	840	820	1,000	1,000
Recreation Programs	46,834	84,924	73,300	74,000
	<b>\$ 200,004</b>	<b>\$ 451,280</b>	<b>\$ 410,300</b>	<b>\$ 465,600</b>
<b>Other Revenue from Own Sources</b>				
Licenses & Permits	148,712	107,155	75,000	75,000
Police Fines	-	60	-	-
Special Payment	-	-	-	-
Fire Department Administration	9,000	12,000	12,000	12,000
Interest	9,250	47,494	10,000	14,000
Miscellaneous	60,487	417,526	10,150	8,951
Local Improvement Levy Mulberry Lane	5,333	-	-	4,708
Sale of Assets	65,000	-	-	-
Recycling Dollies, & Lids	547	883	1,000	500
History Book Sales	-	30	-	-
Transfer from operating reserve	-	120,000	-	-
	<b>\$ 298,330</b>	<b>\$ 705,149</b>	<b>\$ 108,150</b>	<b>\$ 115,159</b>
<b>Conditional Transfers</b>				
Canada Day Grant	2,000	2,000	1,500	1,500
Grant - Other	15,103	319,374	25,000	25,000
	<b>\$ 17,103</b>	<b>\$ 321,374</b>	<b>\$ 26,500</b>	<b>\$ 26,500</b>
<b>Other Transfers</b>				
Surplus of 2nd Previous Year	99,251	1,006	99,251	32,149
Utility Fund Transfer	750,000	1,000,000	1,000,000	1,050,000
	<b>\$ 849,251</b>	<b>\$ 1,001,006</b>	<b>\$ 1,099,251</b>	<b>\$ 1,082,149</b>

2020November16SpecialBudgetPresentationFINAL\_023

	Year to Date	Y/E ACTUAL 2019	Budget 2020	Budget 2021
	2020-09-30			
<b>EXPENSES</b>				
<b>General Government Services</b>				
Legislative				
Mayor	27,655	41,959	47,000	47,000
Councillors	88,981	120,749	136,100	136,100
Regional Service Commission 9	2,698	6,683	7,000	5,226
Other	1,725	4,473	13,500	13,500
	<u>\$ 121,058</u>	<u>\$ 173,863</u>	<u>\$ 203,600</u>	<u>\$ 201,826</u>
Administrative				
Office Building	125,139	154,916	155,000	177,500
Solicitor	1,874	16,005	50,000	50,000
Administration - Wages & Benefits	748,892	992,241	1,063,656	1,090,247
Admin - Other	9,117	16,074	18,000	17,500
Covid Expenses	63,721	-	-	25,000
Supplies	73,138	119,116	109,700	143,398
Professional Fees	28,418	11,698	30,000	30,000
Other	113,167	183,959	159,729	161,000
	<u>\$ 1,163,465</u>	<u>\$ 1,494,009</u>	<u>\$ 1,586,085</u>	<u>\$ 1,694,645</u>
Other General Government Services				
Community Communications	835	8,817	10,000	5,000
Civic Relations	13	226	2,000	1,000
Insurance	194,165	185,839	195,131	198,048
Donations	14,600	39,486	35,000	28,000
Cost of Assessment	258,027	250,996	258,027	266,004
Property Taxes - L.P.P.	16,469	11,791	15,000	18,000
Fox Farm Rental Expenses	8,362	27,070	4,000	2,500
	<u>\$ 492,471</u>	<u>\$ 524,224</u>	<u>\$ 519,158</u>	<u>\$ 518,552</u>
	<u>\$ 1,776,995</u>	<u>\$ 2,192,096</u>	<u>\$ 2,308,843</u>	<u>\$ 2,415,023</u>

2020November16SpecialBudgetPresentationFINAL\_024

	Year to Date	Y/E ACTUAL 2019	Budget 2020	Budget 2021
	2020-09-30			
<b>Protective Services</b>				
Police				
Police Protection	1,953,234	2,547,120	2,581,645	2,802,204
Crime Stoppers	2,800	2,800	2,800	2,800
	<u>\$ 1,956,034</u>	<u>\$ 2,549,920</u>	<u>\$ 2,584,445</u>	<u>\$ 2,805,004</u>
Fire				
Fire Protection	1,727,290	2,110,668	2,225,646	2,262,703
Water Costs Fire Protection	325,000	325,000	325,000	330,000
	<u>\$ 2,052,290</u>	<u>\$ 2,435,668</u>	<u>\$ 2,550,646</u>	<u>\$ 2,592,703</u>
Emergency Measures				
911 Communications Centre	117,566	148,525	156,755	-
EMO Director/Committee	639	961	20,000	20,000
	<u>\$ 118,205</u>	<u>\$ 149,486</u>	<u>\$ 176,755</u>	<u>\$ 20,000</u>
Other				
Animal & Pest Control	5,334	7,074	9,500	9,500
Other	7,821	13,409	10,000	12,000
	<u>\$ 13,155</u>	<u>\$ 20,484</u>	<u>\$ 19,500</u>	<u>\$ 21,500</u>
<b>Total Protective Services</b>	<u>\$ 4,139,684</u>	<u>\$ 5,155,558</u>	<u>\$ 5,331,346</u>	<u>\$ 5,439,207</u>



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	Year to Date 2020-09-30	Y/E ACTUAL 2019	Budget 2020	Budget 2021
<b>Transportation Services</b>				
Common Services				
Administration (Wages & Benefits)	1,282,459	1,679,664	1,810,279	1,835,500
Workshops, Yards & Equipment	456,652	748,066	693,723	654,000
Engineering	4,425	21,100	7,500	7,500
	<u>\$ 1,743,537</u>	<u>\$ 2,448,829</u>	<u>\$ 2,511,502</u>	<u>\$ 2,497,000</u>
Street Cleaning & Flushing	16,070	33,577	40,000	44,000
Roads & Streets	46,963	72,645	55,000	50,000
Crosswalks & Sidewalks	9,087	18,706	21,063	19,250
Culverts & Drainage Ditches	44,907	60,610	67,500	65,000
Snow & Ice Removal	370,902	642,843	602,000	651,500
	<u>\$ 487,929</u>	<u>\$ 828,382</u>	<u>\$ 785,563</u>	<u>\$ 829,750</u>
Street Lighting	112,283	146,895	130,000	130,000
Flood Costs	32,217	214,714	-	40,000
Traffic Services				
Street Signs	9,078	7,464	8,000	12,000
Traffic Lanemarking	27,326	25,654	30,000	30,000
Traffic Signals	16,535	38,340	40,000	40,000
Railway Crossing	15,102	19,451	24,000	22,000
	<u>\$ 68,041</u>	<u>\$ 90,909</u>	<u>\$ 102,000</u>	<u>\$ 104,000</u>
Public Transit				
Public Transit - Comex Service	53,401	70,149	71,201	83,500
KV Committee for the Disabled	4,000	5,500	4,000	-
Public Transit - Other	1,314	1,752	2,500	2,500
	<u>\$ 58,715</u>	<u>\$ 77,401</u>	<u>\$ 77,701</u>	<u>\$ 86,000</u>
<b>Total Transportation Services</b>	<u>\$ 2,502,722</u>	<u>\$ 3,807,130</u>	<u>\$ 3,606,766</u>	<u>\$ 3,686,750</u>

2020 November 16 Special Budget Presentation FINAL\_026

	Year to Date	Y/E ACTUAL 2019	Budget 2020	Budget 2021
	2020-09-30			
<b>Environmental Health Services</b>				
Solid Waste Disposal Land Fill	152,430	196,445	195,000	200,000
Solid Waste Disposal Compost	43,689	26,612	36,000	34,000
Solid Waste Collection	208,940	278,233	290,000	568,000
Clean Up Campaign	39,606	36,291	40,000	40,000
Curbside Recycling	59,028	96,328	97,000	-
	<b>\$ 503,693</b>	<b>\$ 633,908</b>	<b>\$ 658,000</b>	<b>\$ 842,000</b>
<b>Environmental Development Services</b>				
<b>Planning &amp; Zoning</b>				
Administration	336,237	399,234	456,460	466,500
Planning Projects	-	76,072	45,000	25,000
Heritage Committee	-	-	2,500	2,500
	<b>\$ 336,237</b>	<b>\$ 475,306</b>	<b>\$ 503,960</b>	<b>\$ 494,000</b>
Economic Development Comm.	74,085	98,780	98,780	152,000
Tourism	3,129	3,129	3,200	3,200
	<b>\$ 77,213</b>	<b>\$ 101,909</b>	<b>\$ 101,980</b>	<b>\$ 155,200</b>
	<b>\$ 413,450</b>	<b>\$ 577,215</b>	<b>\$ 605,940</b>	<b>\$ 649,200</b>

2020November16SpecialBudgetPresentationFINAL\_027

	Year to Date	Y/E ACTUAL 2019	Budget 2020	Budget 2021
	2020-09-30			
<b>Recreation &amp; Cultural Services</b>				
Administration	223,842	286,241	263,960	296,500
Beaches	36,384	47,678	45,500	45,500
Rothesay Arena	165,173	320,670	335,434	315,000
Memorial Centre	43,730	79,323	61,000	76,000
Summer Programs	59,209	63,947	62,000	62,000
Parks & Gardens	462,348	571,508	586,554	613,500
Playgrounds and Fields	76,455	104,613	115,000	124,000
Common operations	38,133	50,618	57,672	61,000
Special Events	6,915	30,730	39,500	39,500
PRO Kids	-	7,500	7,500	7,500
sub total	1,112,189	1,562,830	1,574,120	1,640,500
Kennebecasis Public Library	64,608	84,145	86,144	88,843
Regional Facilities Commission	338,769	427,095	451,692	393,125
Hive				40,000
Rothesay Living Museum	-	357	1,035	-
	\$ 1,515,566	\$ 2,074,426	\$ 2,112,991	\$ 2,162,468

2020November16SpecialBudgetPresentationFINAL\_028

	Year to Date	Y/E ACTUAL 2019	Budget 2020	Budget 2021
	2020-09-30			
<b>Fiscal Services</b>				
Debt Charges				
Interest	97,676	201,489	173,113	183,251
Debenture Payments	349,000	1,033,000	778,000	805,000
	<u>\$ 446,676</u>	<u>\$ 1,234,489</u>	<u>\$ 951,113</u>	<u>\$ 988,251</u>
Transfers To:				
Capital Fund for Capital Expenditures	2,500,000	2,742,336	2,750,000	2,700,000
Capital Fund paid by Grants	-	278,000	-	-
Reserve Funds	-	-	-	-
Town Hall Reserve Transfer	-	-	-	-
	<u>\$ 2,500,000</u>	<u>\$ 3,020,336</u>	<u>\$ 2,750,000</u>	<u>\$ 2,700,000</u>
	<u>\$ 2,946,676</u>	<u>\$ 4,254,825</u>	<u>\$ 3,701,113</u>	<u>\$ 3,688,251</u>



GENERAL CAPITAL FUND  
Draft BUDGET 2021 –  
HIGHLIGHTS

1. Total Capital Budget of \$5.26 million (includes some carry forward from 2020)
2. Projects funded by operating revenue, Gas Tax and reserves, grants, and debt.
3. **Transportation**
  - Street surfacing of \$1.6 million (includes asphalt and micro-sealing)
  - Storm water management plan (\$125,000)
  - Sidewalk/curb projects (\$285,000)
  - Designated Highway and related sidewalk of \$1,100,000 contingent upon Provincial funding
  - Spruce/Clark intersection (\$300,000)
  - Fleet replacement plan includes \$600,000 to replace equipment
4. **Recreation**
  - Arena renovation - \$350,000 (engineering)
5. **Protective Services**
  - Rothesay share of fire equipment and building design
6. **General Government**
  - HVAC (\$120,000)

# Town of Rothesay

Capital Plan Summary  
General Fund

2021

Services

	Total	Operating	Reserves	Gas Tax	Grants	Borrow
<b>GENERAL GOVERNMENT</b>						
Building (Town Hall)	120,000	95,000	25,000	-	-	-
IT (Cameras/Copier)	38,000	38,000	-	-	-	-
	<u>158,000</u>	<u>133,000</u>	<u>25,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
PROTECTIVE (Fire Dept)	136,000	136,000	-	-	-	-
	<u>136,000</u>	<u>136,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TRANSPORTATION</b>						
Street surfacing (per approved list)	1,610,000	1,100,000	-	510,000	-	-
Curb & Sidewalks	285,000	285,000	-	-	-	-
Drainage	125,000	25,000	-	100,000	-	-
Designated Highways	1,100,000	275,000	-	-	825,000	-
Drainage Study completion	200,000	-	200,000	-	-	-
Intersection Improvement - Spruce/Clark	300,000	-	-	-	-	300,000
Fleet / Equipment	600,000	600,000	-	-	-	-
	<u>4,220,000</u>	<u>2,285,000</u>	<u>200,000</u>	<u>610,000</u>	<u>825,000</u>	<u>300,000</u>
<b>RECREATION</b>						
Parks Equipment	25,000	25,000	-	-	-	-
Trails	50,000	50,000	-	-	-	-
Wells Ball Field Phase 2	250,000	-	250,000	-	-	-
Wells (New Building)	71,000	71,000	-	-	-	-
Arena Renovations	350,000	-	-	350,000	-	-
	<u>746,000</u>	<u>146,000</u>	<u>250,000</u>	<u>350,000</u>	<u>-</u>	<u>-</u>
<b>Total Capital Expenditures</b>	<b>\$ 5,260,000</b>	<b>\$ 2,700,000</b>	<b>\$ 475,000</b>	<b>\$ 960,000</b>	<b>\$ 825,000</b>	<b>\$ 300,000</b>

\$ 5,260,000

**Doug MacDonald**

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**From:** Doug MacDonald  
**Sent:** November 13, 2020 11:17 AM  
**To:** Doug MacDonald  
**Subject:** FW:

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**From:** Brett McLean <BrettMcLean@rothesay.ca>  
**Sent:** October 26, 2020 5:14 PM  
**To:** John Jarvie <JohnJarvie@rothesay.ca>; Doug MacDonald <DougMacDonald@rothesay.ca>  
**Subject:**

**Asphalt:**

- Highland Avenue – phase II
- Strong Court
- Sunset Lane
- McGill Road
- Cove Crescent
- Dofred Road
- Maliseet Drive
- Parkdale Avenue
- Picket Lane
- College Hill Road
- First Street

**Microseal:**

- Gautreau Road
- Armond Street
- Albertine Drive



## UTILITY OPERATING FUND Draft BUDGET 2021 HIGHLIGHTS

1. Total Revenue \$3,568,000
2. Revenue from sale of water of \$1,127,500 includes a 2.5% increase in rates (base water rate - \$1.18 per cubic metre and \$205 per annum fixed fee)
3. Revenue from sewerage services \$1,800,000 includes an increase of \$30 to an annual base rate of \$400 per equivalent unit per year
4. Total operating expenses, including debt service charges increased to \$2,798,000

- **Expenses:**

Water Supply	\$ 1,040,250
Sewer Collection and Disposal	923,500
Fiscal Services	<u>834,250</u>
Total	<u>\$ 2,798,000</u>

- **Revenue:**

Sale of Water	\$ 1,127,500
Sewerage services	1,800,000
Other Revenue	<u>640,500</u>
	<u>\$ 3,568,000</u>



# Town of Rothesay

2020 November 16 Special Budget Presentation FINAL\_033

## 2020 UTILITY OPERATING FUND BUDGET

	YTD September 30, 2020	2019 Y/E Actual	2020 Budget	2021 Budget
<b>REVENUE</b>				
1 Sale of Water	\$ 813,591	\$ 1,108,912	\$ 1,100,000	\$ 1,127,500
2 Water Connection Fees	64,025	89,000	45,000	45,000
Development infrastructure-Water				
3 Meter and Non-Hookup Fees	40,237	51,466	47,200	47,200
4 Water Supply for Fire Protection	325,000	325,000	325,000	330,000
5 Sewerage Services	1,657,827	1,647,169	1,650,000	1,800,000
6 Sewer Connection Fees	33,700	29,300	25,000	25,000
7 Infrastructure grants	48,079	318,684		
8 Interest Earned	80,153	103,371	65,000	80,000
9 Transfer from operating reserve	-			
10 Prior Years surplus	80,211	11,713	80,211	34,573
11 Local improvement levy	60,408	61,743	62,000	62,000
12 Misc Revenue	4,450	7,200	589	16,727
<b>TOTAL REVENUE</b>	<b>\$ 3,207,681</b>	<b>\$ 3,753,558</b>	<b>\$ 3,400,000</b>	<b>\$ 3,568,000</b>

## EXPENDITURES

<b>WATER SUPPLY</b>				
13 Share of Overhead Expenses	300,000	400,000	400,000	420,000
14 Profess. Fees/Legal/Training	7,011	4,900	11,500	12,500
15 Purification/Treatment	256,090	398,811	360,000	420,000
16 Water Purchased	1,176	780	750	750
17 Trans/Distribution	155,066	100,151	112,000	130,000
18 Power & Pumping	37,354	47,798	50,000	42,000
19 Billing and Collections	1,749	2,914	3,000	-
20 Other Expenses	7,439	13,476	18,000	15,000
<b>TOTAL WATER SUPPLY</b>	<b>\$ 765,885</b>	<b>\$ 968,830</b>	<b>\$ 955,250</b>	<b>\$ 1,040,250</b>

<b>SEWERAGE COLLECTION AND DISPOSAL</b>				
21 Share of Overhead Expenses	450,000	600,000	600,000	630,000
22 Profess. Fees/Legal/Training	6,363	11,015	13,000	14,500
23 Collection System	42,766	105,141	84,000	84,000
24 Lift Stations	30,515	60,566	65,000	70,000
25 Treatment/Disposal	72,538	76,574	92,000	92,000
26 Other Expenses (study)	30,762	16,990	14,000	33,000
<b>TOTAL SEWERAGE COLL &amp; DISP</b>	<b>632,944</b>	<b>870,286</b>	<b>868,000</b>	<b>923,500</b>

\$ 1,398,829 \$ 1,839,116 \$ 1,823,250 \$ 1,963,750

<b>FISCAL SERVICES</b>				
27 Interest on Short Term Loans		-		
28 Interest on Long Term Debt- Water	191,092	23,895	175,224	165,441
29 Interest on Long Term Debt- Sewer	-	288,925	124,152	146,375
30 Principal Repayment- Water	181,136	304,060	304,060	312,324
31 Principal Repayment- Sewer		163,077	179,075	208,033
32 New Debenture		-	24,238	2,077
33	372,228	779,957	806,749	834,250
34				
35 Trf to Reserves - connect fees		118,300	70,000	70,000
36 Trf to Reserves-Dev infrastruc.				
37 Trsfr to Reserve Accts - other		72,986		
38 Capital Fund	700,000	908,627	700,000	700,000
39 Prev Yrs Deficits				
<b>TOTAL FISCAL SERVICES</b>	<b>\$ 1,072,228</b>	<b>\$ 1,879,870</b>	<b>\$ 1,576,749</b>	<b>\$ 1,604,250</b>

<b>TOTAL EXPENSES</b>	<b>\$ 2,471,057</b>	<b>\$ 3,718,986</b>	<b>\$ 3,399,999</b>	<b>\$ 3,568,000</b>
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<b>NET INCOME (LOSS)</b>	<b>\$ 736,624</b>	<b>\$ 34,572</b>	<b>\$ 1</b>	<b>\$ (0)</b>
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2020November16SpecialBudgetPresentationFINAL\_034

**Rothesay Utility Charges**

	2021	2019/2020	2017/2018	2016	Quispamsis 2020	Saint John 2020
Typical user						
Fixed	\$ 205.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 236.00	
Usage @ 270 m3 (\$1.18 per m3)	318.60	310.50	310.50	310.50	259.58	
	523.60	510.50	510.50	510.50	495.58	791.80
Sewer	400.00	370.00	370.00	350.00	488.00	636.20
	<b>\$ 923.60</b>	<b>\$ 880.50</b>	<b>\$ 880.50</b>	<b>\$ 860.50</b>	<b>\$ 983.58</b>	<b>\$ 1,428.00</b>
	4.89%	0.00%	2.32%			



## UTILITY CAPITAL FUND Draft BUDGET 2021 – HIGHLIGHTS

1. Capital Budget totals \$3.938 million;
2. The water budget of \$1,708,000 includes annual water supply development, replacement water line on Station Road, College Hill Road water line and a tentative project on Shadowhill Court. The water projects are dependent upon obtaining appropriate funding.
3. The sewer budget of \$2,230,000 includes preliminary design of the treatment facility (subject to external funding), and the second phase of replacement of sewer lines in the area of Turnbull Court.

# Rothesay

UTILITY CAPITAL PLAN - 2021							
	2021	Capital Reserves	Developers	Grants	Gas Tax Infrastructure	Operating	Borrow
<b>WATER CAPITAL PLAN - 2021</b>							
Production wells (Well 7)	\$ 290,000					290,000	
Tower heating system	60,000					60,000	
Station Road cast iron water line replacement	250,000				250,000	-	-
ShadowHill water line replacement	400,000	200,000			-	100,000	100,000
College Hill Road water line (cfwd)	708,000		220,000	115,000	353,000	20,000	-
	<u>\$ 1,708,000</u>	<u>200,000</u>	<u>220,000</u>	<u>115,000</u>	<u>603,000</u>	<u>470,000</u>	<u>100,000</u>
<b>SEWER CAPITAL PLAN - 2021</b>							
Asphalt related sewer work, same as 2020	\$ 95,000					95,000	
Turnbull Ct sewer replacement -Taylor Brook sewer drill	1,000,000				150,000	-	850,000
Seville Sewer repair	100,000					100,000	
Cell modems - SCADA	35,000					35,000	
WWTF Phase 2 design	1,000,000			710,000		-	290,000
	<u>\$ 2,230,000</u>	<u>-</u>	<u>-</u>	<u>710,000</u>	<u>150,000</u>	<u>230,000</u>	<u>1,140,000</u>
<b>TOTAL CAPITAL 2020</b>	<b>\$ 3,938,000</b>	<b>200,000</b>	<b>220,000</b>	<b>825,000</b>	<b>753,000</b>	<b>700,000</b>	<b>1,240,000</b>

Debt available	CFWD from 2020	\$ 400,000
	New application	840,000
		\$ 1,240,000