

## **Town of Rothesay**

### **Land Acknowledgement**

We would like to respectfully acknowledge that our town of Rothesay exists on the traditional lands of the Wolastoqiyik / Maliseet and Mi'Kmaq whose ancestors, along with the Passamaquoddy / Peskotomuhkati Tribes / Nations signed Peace and friendship Treaties with the British Crown in the 1700s.

We respectfully acknowledge that The United Nations Declaration of the Rights of Indigenous Peoples (UNDRIP) was adopted by the United Nations on September 13, 2007 and enshrined in law in Canada by Parliament on June 21, 2021 as Bill C-15.

We respectfully endorse the Calls to Action of the Truth and Reconciliation Commission of 2015 as it applies to our Municipal Government of the town of Rothesay.

- presented by the Honourable Graydon Nicholas  
September 13<sup>th</sup>, 2021



2023 May 8 Open Session FINAL\_001

**ROTHESAY**  
COUNCIL MEETING  
Town Hall Common Room  
Monday, May 8, 2023  
7:00 p.m.



**PLEASE NOTE:** Electronic means of communication may be used during the meeting.

Public access to the livestream will be available online:

<https://www.youtube.com/user/RothesayNB>

**Rothesay Land Acknowledgement**                      **Deputy Mayor Alexander**

**1. APPROVAL OF AGENDA**

**2. APPROVAL OF MINUTES**                      Regular Meeting                      11 April 2023

➤ **Business Arising from Minutes**

**3. OPENING REMARKS OF COUNCIL**

**3.1 Declaration of Conflict of Interest**

**4. DELEGATIONS**

**4.1 Melanoma Skin Cancer Awareness Month**                      Kathleen Barnard (*see item 9.1.1*)

**4.2 New Brunswick International Student Program**                      Wendy Brooks (*see item 8.4*)

**5. CORRESPONDENCE FOR ACTION**

5.1 10 April 2023                      Email RE: Rothesay Train Station

**Refer to staff**

5.2 20 April 2023                      Fundy Gymnastics non-profit rate request for the Bill McGuire Centre

**Refer to the Finance Committee**

5.3 3 May 2023                      Port City Elite non-profit rate request for the Bill McGuire Centre

**Refer to the Finance Committee**

**6. CORRESPONDENCE - FOR INFORMATION**

6.1 31 December 2022                      Kennebecasis Valley Fire Department Inc. audited financial statements

6.2 21 April 2023                      Letter to Malabean/Maliseet/Rothesay Park residents RE: Spring Freshet

**7. REPORTS**

**7.0 May 2023                      Report from Closed Session**

7.1 8 February 2023                      Kennebecasis Valley Fire Department Inc. (KVFD) Board meeting minutes

31 December 2022                      KVFD Statement of Expense

2022                      KVFD Operating Budget

31 December 2022                      KVFD Budget Variances

8 February 2023                      Memorandum from Deputy Fire Chief RE: SCBA Capital Purchase

8 February 2023                      KVFD Fire Chief's Report

December 2022                      KVFD Response Report

7.2 15 February 2023                      Kennebecasis Public Library (KPL) Board meeting minutes

14 March 2023                      KPL Board meeting minutes

**ROTHESAY**

Regular Council Meeting

Agenda

-2-

8 May 2023

- 7.3 31 March 2023 Draft unaudited Rothesay General Fund Financial Statements  
 31 March 2023 Draft unaudited Rothesay Utility Fund Financial Statements  
 31 March 2023 Donation Summary  
 20 April 2023 Draft Finance Committee meeting minutes
- Association Heritage New Brunswick
  - KV Girls Softball Association
  - Bradley Joudry (2023 Football Canada Cup)
  - World Performers (2023 Dance World Cup)
- 7.4 18 April 2023 Draft Age Friendly Advisory Committee meeting minutes  
 7.5 19 April 2023 Draft Works and Utilities Committee meeting minutes  
 7.6 25 April 2023 Draft Climate Change Adaptation Committee meeting minutes
- Draft By-law Respecting Flyer Distribution
  - Corporate Greenhouse Gas (GHG) Inventory and Action Plans
- 7.7 1 May 2023 Draft Planning Advisory Committee meeting minutes
- 38 Appleby Drive (PID 30194807)
  - Holland Drive (PID 00056598) – *Public Hearing scheduled May 15 at 6:00 p.m.*
- 7.8 April 2023 Monthly Building Permit Report  
 7.9 2 May 2023 Capital Projects Summary

**8. UNFINISHED BUSINESS****TABLED ITEMS****8.1 Strong Court Sidewalk – Anglophone South School District** (Tabled April 2021)*No action at this time***8.2 Rothesay Arena Open House** (Tabled September 2021)*No action at this time***8.3 Private Lanes Policy** (Tabled July 2022)*No action at this time***8.4 NB International Student Program (signage)** **Remove from table***Refer to the Works and Utilities Committee and promote on social media***9. NEW BUSINESS****9.1 BUSINESS ARISING FROM DELEGATIONS****9.1.1 Melanoma Skin Cancer Awareness Month**

10 February 2023 Proclamation request with attachments

*Refer to the Parks and Recreation Committee and promote on social media***ADMINISTRATION****9.2 Council appointments to Committees**

25 April 2023 Memorandum from Mayor Grant

*For Information*

**ROTHESAY**

Regular Council Meeting  
Agenda

-3-

8 May 2023

**9.3 Amendment to By-law 2-14 Schedule B – Standing Committees**

26 April 2023                      Memorandum from Town Clerk Banks  
REVISED                              Schedule B (By-law 2-14) – Standing Committees

**9.4 Kennebecasis Public Library Appointment**

1 May 2023                          Memorandum from Nominating Committee

**9.5 2022 Rothesay Annual Report**

DRAFT                                Rothesay Annual Report

**OPERATIONS**

**9.6 Contract T-2023-001 Asphalt Resurfacing**

1 May 2023                          Report prepared by DO McLean

**RECREATION**

**9.7 Rothesay Pickleball Courts Plexi Pave Surface**

8 May 2023                          Report prepared by DRP Jensen

**9.8 Recreation Master Plan**

8 May 2023                          Report prepared by DRP Jensen

**10. NEXT MEETING**

**Public Hearing (Holland Drive)**      Monday, May 15, 2023 at 6:00 p.m.  
**Regular meeting**                              Monday, June 12, 2023 at 7:00 p.m.

**11. ADJOURNMENT**





**SAVE YOUR SKIN FOUNDATION**  
**Skin Cancer Early**  
**Detection & Awareness**

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# WHAT IS CANCER

Occurs when cells in a body part begin to grow out of control and crowd out normal cells.

# SKIN CANCER - FACTS & FIGURES

Skin cancer is the most common of all cancers.

1 in 6 Canadians born in the 1990s will get skin cancer in their lifetimes.

There are more new cases of skin cancer each year than the number of breast, prostate, lung and colon cancers **COMBINED**.

# SKIN CANCER - FACTS & FIGURES

Most skin cancers are:

- slow-growing
- easy to recognize
- relatively easy to treat when detected early



# SKIN CANCER - FACTS & FIGURES

It is estimated that in 2020:

- Non-melanoma skin cancer is the most common form of skin cancer.
- Among the non-melanoma forms, basal cell carcinoma (BCC) makes up 75% to 80% of cases, and squamous cell carcinoma (SCC), around 20%.
- While melanoma is less common than other forms of skin cancer, it is very serious and a potentially deadly form.

# MELANOMA IS THE DEADLIEST FORM OF SKIN CANCER.

## MELANOMA - FACTS & FIGURES

- Melanoma is now the 7th most common cancer in Canada and the 4<sup>th</sup> most common among people ages 15 to 29.
- It is one of the few cancers with incidence rates on the rise among Canadians.
- In males, the incidence rate for melanoma has increased steadily by 2.2% per year since 1984.
- In females, the incidence rate for melanoma has increased by 2.0% per year since 1994.



## MELANOMA - FACTS & FIGURES

Exposure to ultraviolet (UV) radiation through exposure to sunlight, tanning beds and sun lamps appears to be a major risk factor for melanoma.

Other risk factors include number and type of moles, having a fair complexion, personal and family history of skin cancer, a weakened immune system and a history of severe blistering sunburn.



# MELANOMA - FACTS & FIGURES

It is estimated that in 2021:

- 8,700 Canadians were diagnosed with melanoma.
- 1,250 Canadians died from melanoma.
- 4,700 men were diagnosed with melanoma and 790 died from it.
- 4,000 women were diagnosed with melanoma and 450 died from it.

# SKIN CANCER EARLY DETECTION & PREVENTION

**Am I At Risk?** Everyone's skin and eyes can be damaged by the sun and other UV rays. Although people with light skin are more likely to have sun damage, darker skinned people, including people of African descent, can also be affected.

Those with lighter skin are more likely to burn. Sunburns are thought to increase your risk of skin cancer, especially melanoma. But UV exposure can raise skin cancer risk even without causing a sunburn.

## SKIN CANCER WHAT SHOULD I LOOK FOR?

Basal cell cancers and squamous cell cancers are most often found in areas that get exposed to a lot of sun, such as the head, neck, and arms, but they can occur elsewhere.

Look for new growths, spots, bumps, patches, or sores that don't heal after 2 to 3 months.

# SKIN CANCER WHAT SHOULD I LOOK FOR?

**Use the A, B, C, D, E rule to spot melanoma!**

A = Asymmetry

B = Border

C = Colour

D = Diameter

E = Evolving



# SIGNS AND SYMPTOMS OF SKIN CANCER

## Abnormal

1. Asymmetry
2. Uneven borders
3. Color variation
4. Diameter (greater than 6 mm)
5. Evolving (change in size, shape and color)

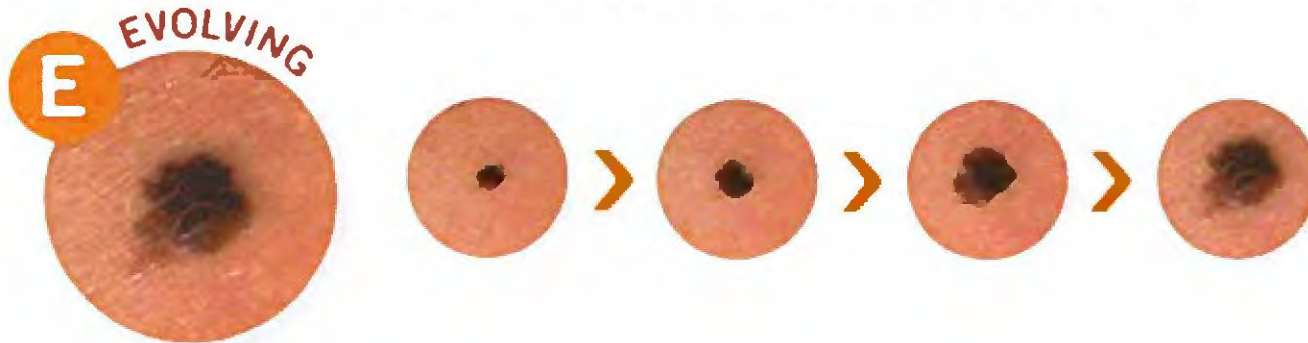
## Normal mole

1. Symmetry
2. Even borders
3. Color uniform
4. Diameter (smaller than 10 mm)
5. Normal mole





# ABCDEs of skin cancer



# SKIN CANCER - SELF EXAM

- Using a mirror in a well lit room, check the front of your body -face, neck, shoulders, arms, chest, abdomen, thighs and lower legs.
- Turn sideways, raise your arms and look carefully at the right and left sides of your body, including the underarm area.
- With a hand-held mirror, check your upper back, neck and scalp. Next, examine your lower back, buttocks, backs of thighs and calves.
- Examine your forearms, palms, back of the hands, fingernails and in between each finger.
- Finally, check your feet – the tops, soles, toenails, toes and spaces in between.



# SKIN CANCER - PROTECT YOURSELF!

No cancer, including melanoma, can ever be prevented with 100% certainty. The good news with melanoma is that the risk factors are well known, so steps can be taken to dramatically reduce your risk of developing this deadly disease.



# SKIN CANCER - PROTECT YOURSELF!

- Always have sunscreen with you so you can apply it whenever an unplanned outdoor activity arises
- Use a sunscreen with an SPF of at least 30 whenever you are outdoors (even on grayer days)
- Wear protective clothing with long sleeves, hats, and sunglasses
- Check for changes in moles, new moles and see your doctor immediately if anything is suspicious
- Limit sun exposure between 10 am and 4 pm
- Do not use tanning beds

## SKIN CANCER - HOW OFTEN SHOULD I GET CHECKED?

Get a cancer-related checkup by a doctor, including skin examination, every three years between ages 20 and 40 and annually for those 40 and older.

See a doctor immediately if you notice any warning signs. It's important to check your own skin, preferably once per month.

## OCULAR MELANOMA - FACTS

Ocular Melanoma (OM) is rare, but like other melanomas, it begins in melanocytes – the cells that produce the pigments melanin that colors the skin, hair, and eyes, as well as forms moles. Also referred to as uveal melanoma, ocular melanoma can be rapid and aggressive.





## WHAT IS THE SUNSCREEN DISPENSER INITIATIVE?

Save Your Skin Foundation will work with partners to install sunscreen dispensers in several municipalities across Canada.

These touch-free dispensers will provide free, SPF 30+ broad spectrum sunscreen.

# GOAL

- To launch a 2-year pilot to evaluate the value to communities of these dispensers
- During the pilot, to install 2-4 dispensers in each target province: Alberta, British Columbia, Manitoba, Saskatchewan, New Brunswick, Quebec & PEI.
- If pilot is successful, to transition ownership of the project to participating municipalities to ensure its long-term sustainability



# SUNSCREEN DISPENSERS - EXAMPLES OF PROJECTS



# SUN SHADE STRUCTURES THROUGH ENVIRONMENTAL DESIGN





# Thank you!

Save Your Skin Foundation was founded in 2006 by melanoma survivor Kathleen Barnard. We help those with melanoma find the latest treatments and provide support for those who need it.

If you or someone you know has been touched by skin cancer and is in need of assistance, please reach out to us at 1-800-460-5832 or [info@saveyourskin.ca](mailto:info@saveyourskin.ca) or visit [newlydiagnosed.saveyourskin.ca](http://newlydiagnosed.saveyourskin.ca)



[kathy@saveyourskin.ca](mailto:kathy@saveyourskin.ca)

save your skin  
FOUNDATION



LA FONDATION  
sauve ta peau



[saveyourskin.ca](http://saveyourskin.ca)



**QUESTIONS?**



**NBISP**   
New Brunswick International Student Program

The New Brunswick International Student Program (NBISP) welcomes students between the ages of 11 and 18 from all points of the globe.



Students live with homestays, attend public schools, volunteer throughout the community and get involved in extra-curricular activities.



Canada is one of the world's most popular study destinations: 224 students enrolled in NBISP South 2022-23

Right now, we have students from 22 countries enrolled, such as Turkey, Switzerland, Spain, Mexico, Japan, Thailand, Brazil, Bulgaria, Spain, Germany, Serbia, Columbia, France, Chile, China, Poland and more!





Having international  
students in our  
communities  
increases immigration  
and population

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Teaches our communities more about other cultures, people and languages, we become a diverse community.

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Contributes to our education system: **Financially and culturally**





A group of people, including children and adults, are holding hands in a circle, symbolizing community and economic growth. The image is overlaid with a dark blue filter.

Boosts our economy through  
spending on retail, dining  
and transportation bringing  
more money in & more jobs





Supports our local schools  
financially

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Many choose to go to College or University in New Brunswick



# NBISP NEEDS YOUR HELP

to find more host, so  
we can have more  
students come to  
New Brunswick,  
currently we have  
120 homes.





How can we  
get more  
host?

By increasing **Community  
Awareness**



Have more people &  
businesses talking about  
NBISP

Post welcome signs to  
students throughout the  
community

Brochures displayed in  
public areas/information  
stands.

# HOST NEEDED!

*Every year, high school students from all over the world choose New Brunswick for a cultural and academic experience. Our school and homestay program are well recognized and respected in NB and abroad.*



## JOIN OUR TEAM, BECOME A HOST

- A lasting friendship that crosses oceans and years – the instant expansion of your family!
- New cross-cultural perspective and a globalized world view
- A fresh and new perspective of your own country gained through the eyes of the international student
- Rediscovering your local community
- Lifelong memories and experiences, mutual learning and teaching

**Receive a bi-weekly stipend & Access support 24/7 from AEI team**

## APPLY TODAY!

**For more information visit [NBISP.CA](http://NBISP.CA)  
Contact [wendy.brooks@gnb.ca](mailto:wendy.brooks@gnb.ca)**



Graphics displayed  
on public social  
media  
accounts/websites.



"And then I realized adventure was the best way to learn, and there is no better way to do this then hosting someone from the other side of the world!"

Karen ~ Saint John, N.B.



Share Your **HOME** Change the **WORLD**  
**HOST AN INTERNATIONAL STUDENT**

Call 506-259-4826



NBISP  
representatives/students  
invited to public events



**DEBBIE THOMAS**

**REGIONAL MANAGER**

ANGLOPHONE SCHOOL DISTRICT SOUTH

565 Priestman Street, Suite 301  
Fredericton, New Brunswick, Canada E3B 5X8

CELL (506) 643-0179

WWW.AEI-INC.CA



**Are you interested in hosting an  
international student?**

**CALL TODAY**

**WENDY BROOKS**

**HOMESTAY ADMINISTRATOR**

Anglophone School District South

CELL (506) 259-4826

wendy.brooks@gnb.ca

WWW.AEI-INC.CA



**Liz Hazlett**

---

**From:** Mary Jane Banks  
**Sent:** Tuesday, April 11, 2023 8:56 AM  
**To:** Liz Hazlett  
**Subject:** FW: Rothesay Train Station

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**From:** Mary Jane Banks  
**Sent:** Tuesday, April 11, 2023 8:56 AM  
**To:**  
**Cc:** Nancy Grant <NancyGrant@rothesay.ca>  
**Subject:** FW: Rothesay Train Station

Good morning and thank you for your email.

It will be provided to Council for its next meeting on Monday, May 8, 2023.

Enjoy your day~

*Mary Jane*

Mary Jane E. Banks, BComm, NACLAA II  
Town Clerk – Rothesay  
Head of the Public Body (RTIPPA)  
Director of Administrative Services  
70 Hampton Road  
Rothesay, NB E2E 5L5

p (506)848-6664  
f (506)848-6677

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

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**From:**  
**Sent:** Monday, April 10, 2023 12:25:28 PM  
**To:** Nancy Grant <[NancyGrant@rothesay.ca](mailto:NancyGrant@rothesay.ca)>  
**Subject:** Rothesay Train Station

CAUTION: This email originated from outside your organization. Exercise caution when opening attachments or clicking links, especially from unknown senders.

Dear Mayor Grant;

As you may have heard, the Rothesay Train Station is for sale. A group of residents have researched the other, much younger, surviving train Stations in the Maritimes and found that many have been acquired by their Municipality. They use them as museum space, visitors' centres, etc. One example is Sussex, which is not the original building but houses 2 museums as well as an ice cream parlour! Our Station is our community's original (1858) and in the original location Train Station as well as being the oldest in the Maritimes and one of the oldest in Canada.

It is unique. We hope that our Town Council will consider buying it for use as a Museum ( Rothesay Living Museum presently has no display space such as this), other groups can use the space for a variety of purposes, catered events, etc. If other communities can do it, why not us? As a non profit, the Town also qualifies for Federal and Provincial grants.

This is an opportunity to make a lasting gift to our Community; a gift that represents our heritage since the Train Station was a key factor in our growth. It will be useful for the community as well as an attraction for visitors.

Hopefully, you will take the first step and explore the possibilities of acquiring this Landmark.

Yours,





Fundy Gymnastics Club  
18 Enterprise Drive  
Quispamsis, NB, E2G 0A4  
Tel: 506-847-4960  
Email: fundygymnastics@live.ca  
Web: www.fundygymnastics.com

April 20, 2023

Town of Rothesay  
70 Hampton Rd  
Rothesay, NB  
E2E 5Y2

**Attention: Mayor Dr. Nancy Grant and the Town Council**

Your Worship,

I am writing on behalf of Fundy Gymnastics Club to ask if you would kindly consider charging a non-profit rate for the use of the Bill Maguire Centre.

The club has booked the centre for its annual awards celebration for its athlete recognition banquet on Saturday, June 17<sup>th</sup>. We understand that the Council is no longer offering non-profit organizations a reduced rate, which we have benefited from in previous years. In the past, we have paid \$125 for the whole day. It appears that the new published rate is \$500 for 8 Hours (we would need at least 6/7 hours for the setup and the banquet, as we are supported only by the gymnasts' parents.)

A little bit about Fundy Gymnastics Club: we are a globally recognized gymnastics club based in the Kennebecasis Valley. Our winning strategy is adhering to three characteristics that define us as gymnasts: hard work, dedication, and perseverance. By never wavering from these foundations, we've experienced an amazing amount of victories and successes.

Our organization started from the ground up, more than thirty years ago. Much like the development of a gymnast through our growth cycle - recreational, development, competitive - we have overcome many hurdles to be recognized as a powerhouse club. We could not have accomplished this without the support of local area governments. We currently have over 150 Rothesay families enrolled in our spring programs. The \$375 that we would save with a non-profit rate (or the grandfathering of our previous rate), in addition to donations from other local governments, goes a long way in keeping our program cost affordable to many local families.

Thank you for considering our request.

Sincerely,

Nancy Blanton, Gym Manager  
and the Board of Fundy Gymnastics

**Liz Hazlett**

---

**From:** Liz Hazlett  
**Sent:** Wednesday, May 3, 2023 1:55 PM  
**To:** Liz Hazlett  
**Subject:** FW: PCE Port City Elite not-for-profit rental of Bill McGuire Memorial Center

**From:** Jenn Arseneault <[jenn@portcityelite.ca](mailto:jenn@portcityelite.ca)>  
**Sent:** Wednesday, May 3, 2023 11:06 AM  
**To:** Rothesay Info <[rothesay@rothesay.ca](mailto:rothesay@rothesay.ca)>  
**Subject:** PCE Port City Elite not-for-profit rental of Bill McGuire Memorial Center

CAUTION: This email originated from outside your organization. Exercise caution when opening attachments or clicking links, especially from unknown senders.

Good Morning,

I am writing on behalf of PCE Port City Elite regarding a rental of the Bill McGuire Memorial Center.

Port City Elite serves as a not-for-profit organization providing affordable access to All Star Cheerleading and tumbling in the heart of Saint John. Opened in December of 2021 by Program Director Allie Gorman, the gym has provided a place of learning and growth for more than 70 youth ages 2+ in Saint John and surrounding areas.

As our season ends and we prepare for the new season to begin, we take time each spring to reflect on accomplishments as a group and to recognize individuals for their triumphs and resilience both on and off the mat. We do this in the form of a year end banquet. This provides us, the Port City Elite staff, an opportunity to celebrate with everyone that makes the season so special – parents/guardians, coaches, athletes, and board members.

Thank you for taking the time to review this letter in consideration of our eligibility for a not-for-profit rate.

Warm Regards,

Jenn Arseneault

Port City Elite – Assistant Program Director

**DRAFT**

**KENNEBECASIS VALLEY FIRE DEPARTMENT INC.**

**FINANCIAL STATEMENTS**

**DECEMBER 31, 2022**



2023May8OpenSessionFINAL\_058  
**KENNEBECASIS VALLEY FIRE DEPARTMENT INC.**

**DECEMBER 31, 2022**

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Statement of Changes in Net Debt	5
Statement of Cash Flows	6
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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, 2022, 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, 2022, 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)*

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

*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  
April 12, 2023



2023May8OpenSessionFINAL\_061  
**KENNEBECASIS VALLEY FIRE DEPARTMENT INC.**

**STATEMENT OF FINANCIAL POSITION**

**AS AT DECEMBER 31, 2022**

	<b>2022</b>	<b>2021</b>
<b>FINANCIAL ASSETS</b>		
Cash (Note 4)	\$ 988,234	\$ 878,831
Accounts receivable		
General	-	-
Due from member municipalities (Note 6)	675,057	199,097
Federal Government and its agencies (Note 5)	<u>165,532</u>	<u>45,057</u>
	<b><u>\$ 1,828,823</u></b>	<b><u>\$ 1,122,985</u></b>
<b>LIABILITIES</b>		
Accounts payable and accrued liabilities	\$ 1,010,173	\$ 154,043
Accrued sick leave liability (Note 7)	330,921	489,638
Accrued liability for retirement pay allowance (Note 8)	656,603	572,853
Post employment benefits payable (Note 9)	<u>178,200</u>	<u>159,800</u>
	<u>2,175,897</u>	<u>1,376,334</u>
<b>NET DEBT</b>	<u>(347,074)</u>	<u>(253,349)</u>
<b>NON-FINANCIAL ASSETS</b>		
Tangible capital assets (Note 11)	9,265,750	7,541,876
Accumulated amortization (Note 11)	<u>(3,954,572)</u>	<u>(3,635,556)</u>
	<u>5,311,178</u>	<u>3,906,320</u>
Prepaid expenses	<u>16,750</u>	<u>-</u>
<b>ACCUMULATED SURPLUS</b>	<b><u>\$ 4,980,854</u></b>	<b><u>\$ 3,652,971</u></b>
<b>COMMITMENT (Note 10)</b>		

**APPROVED BY:**

\_\_\_\_\_ Chairperson

\_\_\_\_\_ Treasurer

2023May8OpenSessionFINAL\_062  
**KENNEBECASIS VALLEY FIRE DEPARTMENT INC.**

**STATEMENT OF OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2022**

	<b>2022</b> <b>Budget</b> <b>(Note 13)</b>	<b>2022</b> <b>Actual</b>	<b>2021</b> <b>Actual</b>
<b>REVENUE (Note 6)</b>			
Contributions by member municipalities - operating	\$ 5,636,874	\$ 5,636,874	\$ 5,419,084
Contributions by member municipalities - capital	-	1,710,107	274,243
Fee structure	-	-	276
Interest	5,000	21,016	5,989
Gain on disposal of tangible capital assets	-	-	17,144
Miscellaneous	<u>1,000</u>	<u>1,518</u>	<u>-</u>
	<u>5,642,874</u>	<u>7,369,515</u>	<u>5,716,736</u>
<b>EXPENDITURE</b>			
Administration	801,548	765,158	738,615
Firefighting force	4,125,414	4,177,399	3,730,210
Telecommunications	212,910	212,302	204,295
Insurance	55,504	57,722	52,362
Prevention and training	58,500	53,129	32,799
Facilities (Note 6)	266,897	262,094	274,372
Fleet	282,250	291,381	267,058
Operations	128,552	133,568	120,150
Water costs	33,452	33,453	32,482
Retirement allowance	52,975	52,975	63,212
Other	<u>3,000</u>	<u>2,451</u>	<u>-</u>
	<u>6,021,002</u>	<u>6,041,632</u>	<u>5,515,555</u>
<b>ANNUAL SURPLUS (DEFICIT)</b>			
<b>FOR THE YEAR (Note 12)</b>	<u>\$ (378,128)</u>	1,327,883	201,181
<b>ACCUMULATED SURPLUS -</b>			
<b>BEGINNING OF YEAR</b>		<u>3,652,971</u>	<u>3,451,790</u>
<b>ACCUMULATED SURPLUS -</b>			
<b>END OF YEAR</b>		<u>\$ 4,980,854</u>	<u>\$ 3,652,971</u>
Amortization included in the above expenditure		<u>\$ 319,016</u>	<u>\$ 345,898</u>

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**KENNEBECASIS VALLEY FIRE DEPARTMENT INC.**

**STATEMENT OF CHANGES IN NET DEBT**

**AS AT DECEMBER 31, 2022**

	<b>2022</b>	<b>2021</b>
Annual surplus	\$ 1,327,883	\$ 201,181
Acquisition of tangible capital assets	(1,723,874)	(322,778)
Proceeds on disposal of tangible capital assets	-	20,286
Amortization of tangible capital assets	319,016	345,898
Gain on disposal of tangible capital assets	<u>-</u>	<u>(17,144)</u>
Acquisition of prepaid assets	<u>(16,750)</u>	<u>-</u>
Decrease (increase) in net debt	(93,725)	227,443
Net debt - beginning of year	<u>(253,349)</u>	<u>(480,792)</u>
Net debt - end of year	<u>\$ (347,074)</u>	<u>\$ (253,349)</u>



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**KENNEBECASIS VALLEY FIRE DEPARTMENT INC.**

**STATEMENT OF CASH FLOWS**

**FOR THE YEAR ENDED DECEMBER 31, 2022**

	<b>2022</b>	<b>2021</b>
<b>INCREASE (DECREASE) IN CASH</b>		
<b>OPERATING TRANSACTIONS</b>		
Annual surplus	\$ 1,327,883	\$ 201,181
Gain on disposal of tangible capital assets	-	(17,144)
Amortization of tangible capital assets	319,016	345,898
Accounts receivable - General	-	-
Accounts receivable - Due from member municipalities	(475,960)	(135,763)
Accounts receivable - Federal Government and its agencies	(120,475)	87,621
Accounts payable and accrued liabilities	856,130	(26,136)
Accrued sick leave liability	(158,717)	(190,932)
Accrued liability for retirement pay allowance	67,000	67,000
Post employment benefits payable	18,400	14,200
Prepaid expenses	<u>16,750</u>	<u>-</u>
	1,833,277	345,925
<b>CAPITAL TRANSACTIONS</b>		
Acquisition of tangible capital assets	(1,723,874)	(322,778)
Proceeds on disposal of tangible capital assets	<u>-</u>	<u>20,286</u>
<b>NET INCREASE IN CASH</b>	109,403	43,433
<b>CASH - BEGINNING OF YEAR</b>	<u>878,831</u>	<u>835,398</u>
<b>CASH - END OF YEAR</b>	<u>\$ 988,234</u>	<u>\$ 878,831</u>
<b>REPRESENTED BY:</b>		
Cash - operating	\$ 373,970	\$ 343,748
Cash - retirement allowance	<u>614,264</u>	<u>535,083</u>
	<u>\$ 988,234</u>	<u>\$ 878,831</u>

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**KENNEBECASIS VALLEY FIRE DEPARTMENT INC.**

**NOTES TO FINANCIAL STATEMENTS**

**DECEMBER 31, 2022**

**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.

**NOTES TO FINANCIAL STATEMENTS**

**DECEMBER 31, 2022**

**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.



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**KENNEBECASIS VALLEY FIRE DEPARTMENT INC.**

**NOTES TO FINANCIAL STATEMENTS**

**DECEMBER 31, 2022**

**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, 2022:

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**

	<b>2022</b>	<b>2021</b>
Cash - operating	\$ 373,970	\$ 343,748
Restricted cash - retirement allowance (Note 8)	<u>614,264</u>	<u>535,083</u>
	<u>\$ 988,234</u>	<u>\$ 878,831</u>

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

	<b>2022</b>	<b>2021</b>
Canada Revenue Agency (HST refund)	<u>\$ 165,532</u>	<u>\$ 45,057</u>

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**KENNEBECASIS VALLEY FIRE DEPARTMENT INC.**

**NOTES TO FINANCIAL STATEMENTS**

**DECEMBER 31, 2022**

**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 \$56,322 (2021 - \$57,138) from Rothesay, which is netted against the property tax expenditure. The Department also entered a new dispatch agreement with the Municipalities during the year, the amount was \$206,210 (2021 - \$200,371). During the year, the Department recognized the following contributions from the Municipalities as revenue:

	<u>2022</u>	<u>2021</u>
Quispamsis - Operating	\$ 3,329,567	\$ 3,209,625
Rothesay - Operating	<u>2,307,307</u>	<u>2,209,459</u>
	<u>\$ 5,636,874</u>	<u>\$ 5,419,084</u>
Quispamsis - Capital	\$ 1,010,742	\$ 163,190
Rothesay - Capital	<u>699,365</u>	<u>111,053</u>
	<u>\$ 1,710,107</u>	<u>\$ 274,243</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, 2020 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 2.25%;
- the discount rate used to determine the accrued benefit obligation is 1.99% (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, 2022 is \$330,921 (2021 - \$489,638).

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**KENNEBECASIS VALLEY FIRE DEPARTMENT INC.**

**NOTES TO FINANCIAL STATEMENTS**

**DECEMBER 31, 2022**

**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, 2020 for the Department's 43 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, 2022 is estimated to be \$656,603 (2021 - \$572,853).

The following summarizes the major assumptions in the valuation:

- Discount rate used was 5.70%;
- Salary increases 2.10% per annum; and
- retirement age of 60 years old.

The activity for the year is as follows:

	<u>2022</u>	<u>2021</u>
Balance at beginning of year	\$ 572,853	\$ 505,853
Add: Benefit expense	67,000	67,000
Prepaid benefit	16,750	-
Interest earned	<u>14,025</u>	<u>3,788</u>
	670,628	576,641
Less: Retirement benefits paid	<u>-</u>	<u>-</u>
	670,628	576,641
Change in liability based on PSAS requirements	<u>(14,025)</u>	<u>(3,788)</u>
Accrued liability for retirement pay allowance at end of year	<u>\$ 656,603</u>	<u>\$ 572,853</u>

The Department has restricted \$614,264 (2021 - \$535,083) 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, 2020 and resulted in an overall NBMEPP accrued benefit obligation of \$135,126,100 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.



**NOTES TO FINANCIAL STATEMENTS**

**DECEMBER 31, 2022**

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

The following summarizes the major assumptions in the valuation as at December 31, 2021:

- the expected inflation rate is 2.10% (prior 2.10%);
- the discount rate used to determine the accrued benefit obligation is 5.70% (prior 5.55%);
- the expected rate of return on assets is 5.70% (prior 5.55%);
- retirement age varies by age and employment category; and
- estimated average remaining service life (EARSL) is 14.0 years (prior 13.0 years).

The actuarial valuation prepared as at December 31, 2020 indicated that the market value of the net assets available for the accumulated plan benefits were less than the present value of these benefits. The pension plan has been granted a solvency deficiency exemption by the Province of New Brunswick.

On a going concern valuation basis, the actuarial valuation indicated a plan deficit of \$833,500, a change of \$191,700 from the December 31, 2019 deficit of \$641,800. Based on the assumptions as at December 31, 2020, 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, 2020, the NBMEPP provides benefits for 294 retirees. Total benefit payments to retirees and terminating employees during 2022 are estimated to be approximately \$4,957,200 (actual 2021 - \$6,360,300) in totality for the NBMEPP.

Employees make contributions using rates that vary by earnings level and employment category, with an overall average contribution rate of approximately 8.00%. Each participating body 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 2022 are estimated to be approximately \$7,421,400 (actual 2021 - \$7,235,200) in totality for the NBMEPP.

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

- The average age of the 43 active employees covered by the NBMEPP is 43.3 (2021 - 42.7);
- Benefit payments were \$527,600 in 2021 and were estimated to be \$527,600 in 2022; and
- Combined contributions were \$569,400 in 2021 and were estimated to be \$575,600 in 2022.

In addition to determining the position of the NBMEPP as it relates to the Department as at December 31, 2020 and December 31, 2021, NBMEPP's actuary performed an extrapolation of the December 31, 2021 accounting valuation to determine the estimated position as at December 31, 2022. The extrapolation assumes assumptions used as at December 31, 2022 remain unchanged from December 31, 2021. The extrapolation also assumes assets return of 5.70%, net of all fees and expenses. If experience is different than assumed, amounts will be adjusted to reflect actual experience.

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**KENNEBECASIS VALLEY FIRE DEPARTMENT INC.**

**NOTES TO FINANCIAL STATEMENTS**

**DECEMBER 31, 2022**

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

Results of the extrapolation are as follows:

	<b>Estimated Jan 1, 2022 to Dec 31, 2022</b>	<b>Jan 1, 2021 to Dec 31, 2021</b>
<b>Accrued Benefit Liability</b>		
Accrued benefit liability at beginning of period	\$ 159,800	\$ 145,600
Adjustment to actual	48,000	127,000
Pension expense for the year	258,200	189,800
Employer contributions	<u>(287,800)</u>	<u>(302,600)</u>
Accrued benefit liability at end of period	<u>\$ 178,200</u>	<u>\$ 159,800</u>

In summary, the accrued benefit liability as it related to the Department is estimated to be \$178,200 as at December 31, 2022. This compares to \$145,600 as at January 1, 2021 and \$159,800 as at December 31, 2021. The December 31, 2021 liability was estimated in the prior year. The actual liability was calculated to be \$207,800. The difference of \$48,000 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:

	<b>Estimated Jan 1, 2022 to Dec 31, 2022</b>	<b>Jan 1, 2021 to Dec 31, 2021</b>
<b>Reconciliation of Funded Status at End of Period</b>		
Accrued benefit obligation	\$ 14,877,400	\$ 14,080,400
Plan assets	<u>14,601,600</u>	<u>13,767,500</u>
Plan deficit	275,800	312,900
Adjustment to 2021 actual	-	(48,000)
Unamortized experience losses	<u>(97,600)</u>	<u>(105,100)</u>
Accrued benefit liability at end of period	<u>\$ 178,200</u>	<u>\$ 159,800</u>

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

	<b>Estimated Jan 1, 2022 to Dec 31, 2022</b>	<b>Jan 1, 2021 to Dec 31, 2021</b>
<b>Reconciliation of Accrued Benefit Obligation</b>		
Accrued benefit obligation at beginning of period	\$ 14,080,400	\$ 13,534,800
Current service cost	522,200	498,900
Benefit payments	(527,600)	(527,600)
Interest for period	802,400	750,400
Experience gain during period	<u>-</u>	<u>(176,100)</u>
Accrued benefit obligation at end of period	<u>\$ 14,877,400</u>	<u>\$ 14,080,400</u>

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**KENNEBECASIS VALLEY FIRE DEPARTMENT INC.**

**NOTES TO FINANCIAL STATEMENTS**

**DECEMBER 31, 2022**

**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:

	<b>Estimated Jan 1, 2022 to Dec 31, 2022</b>	<b>Jan 1, 2021 to Dec 31, 2021</b>
<b>Reconciliation of Plan Assets</b>		
Plan assets at beginning of period	\$ 13,767,500	\$ 13,320,900
Employer contributions	287,800	279,400
Employee contributions	287,800	290,000
Benefit payments	(527,600)	(527,600)
Return on plan assets during period	<u>786,100</u>	<u>404,800</u>
Plan assets at end of period	<u>\$ 14,601,600</u>	<u>\$ 13,767,500</u>

Total expense related to pensions include the following components:

	<b>Estimated Jan 1, 2022 to Dec 31, 2022</b>	<b>Jan 1, 2021 to Dec 31, 2021</b>
<b>Pension Expense</b>		
Employer current service cost	\$ 234,400	\$ 208,900
Interest on accrued benefit obligation	802,400	750,400
Expected return on assets	(786,100)	(740,500)
Experience loss (gain)	<u>7,500</u>	<u>(4,200)</u>
Pension expense	<u>\$ 258,200</u>	<u>\$ 214,600</u>

The pension expense is included in the Statement of Operations. The 2021 pension expense was estimated to be \$189,800. The difference between the 2021 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 payment over the next year is \$1,912.



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**NOTES TO FINANCIAL STATEMENTS**

**DECEMBER 31, 2022**

**11. SCHEDULE OF TANGIBLE CAPITAL ASSETS**

	<u>Land</u>	<u>Buildings</u>	<u>Vehicles</u>	<u>Equipment</u>	<u>2022 Total</u>	<u>2021 Total</u>
<b>COST</b>						
Balance - beginning of year	\$ 100,049	\$ 3,182,436	\$ 3,517,689	\$ 741,702	\$ 7,541,876	\$ 7,269,357
Add: Net additions during the year	-	1,710,107	13,767	-	1,723,874	322,778
Less: Disposals during the year	-	-	-	-	-	(50,259)
Balance - end of year	<u>100,049</u>	<u>4,892,543</u>	<u>3,531,456</u>	<u>741,702</u>	<u>9,265,750</u>	<u>7,541,876</u>
<b>ACCUMULATED AMORTIZATION</b>						
Balance - beginning of year	-	1,573,303	1,673,738	388,515	3,635,556	3,336,775
Add: Amortization during the year	-	78,264	179,200	61,552	319,016	345,898
Less: Accumulated amortization on disposals	-	-	-	-	-	(47,117)
Balance - end of year	<u>-</u>	<u>1,651,567</u>	<u>1,852,938</u>	<u>450,067</u>	<u>3,954,572</u>	<u>3,635,556</u>
<b>NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS</b>	<u>\$ 100,049</u>	<u>\$ 3,240,976</u>	<u>\$ 1,678,518</u>	<u>\$ 291,635</u>	<u>\$ 5,311,178</u>	<u>\$ 3,906,320</u>

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**KENNEBECAS VALLEY FIRE DEPARTMENT INC.**

**NOTES TO FINANCIAL STATEMENTS**

**DECEMBER 31, 2022**

**12. RECONCILIATION OF ANNUAL SURPLUS (DEFICIT)**

	<b><u>Operating Fund</u></b>	<b><u>Capital Fund</u></b>	<b><u>Total</u></b>
2022 annual surplus (deficit) - PSAS	\$ <u>(63,209)</u>	\$ <u>1,391,092</u>	\$ <u>1,327,883</u>
Adjustments to annual surplus for funding requirements			
Second previous year's surplus	213,454	-	213,454
Amortization expense	-	319,016	319,016
Provision for vested retirement benefits - pension	18,400	-	18,400
Change in amount recorded under PSAS sick leave accrual	(158,717)	-	(158,717)
Change in retirement allowance liability	<u>(14,025)</u>	<u>-</u>	<u>(14,025)</u>
Total adjustments to 2022 annual surplus (deficit)	<u>59,112</u>	<u>319,016</u>	<u>378,128</u>
2022 annual surplus (deficit) for funding requirements	\$ <u><u>(4,097)</u></u>	\$ <u><u>1,710,108</u></u>	\$ <u><u>1,706,011</u></u>

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**KENNEBECASIS VALLEY FIRE DEPARTMENT INC.**

**NOTES TO FINANCIAL STATEMENTS**

**DECEMBER 31, 2022**

**13. OPERATING BUDGET TO PSAS BUDGET**

	<b>Operating Budget General</b>	<b>Amortization and Long Term Accruals</b>	<b>Transfers</b>	<b>Total</b>
<b>REVENUE</b>				
Contributions by member municipalities - operating	\$ 5,636,874	\$ -	\$ -	\$ 5,636,874
Local service districts	-	-	-	-
Miscellaneous	1,000	-	-	1,000
Interest	5,000	-	-	5,000
Surplus of second previous year	<u>213,454</u>	<u>-</u>	<u>(213,454)</u>	<u>-</u>
	<u>5,856,328</u>	<u>-</u>	<u>(213,454)</u>	<u>5,642,874</u>
<b>EXPENDITURE</b>				
Administration	798,551	2,997	-	801,548
Firefighting force	4,268,728	(143,314)	-	4,125,414
Telecommunications	212,910	-	-	212,910
Insurance	55,504	-	-	55,504
Prevention and training	58,500	-	-	58,500
Facilities	188,633	78,264	-	266,897
Fleet	103,050	179,200	-	282,250
Operations	67,000	61,552	-	128,552
Water costs	33,452	-	-	33,452
Retirement allowance	67,000	(14,025)	-	52,975
Other	<u>3,000</u>	<u>-</u>	<u>-</u>	<u>3,000</u>
	<u>5,856,328</u>	<u>164,674</u>	<u>-</u>	<u>6,021,002</u>
Deficit	<u>\$ -</u>	<u>\$ (164,674)</u>	<u>\$ (213,454)</u>	<u>\$ (378,128)</u>



21 April 2023

<ADDRESS BLOCK>

70 Hampton Road  
Rothesay, NB  
Canada E2E 5L5  
T: 506-848-6600  
F: 506-848-6677  
Rothesay@rothesay.ca  
www.rothesay.ca

Dear <NAME> :

Re: Spring Freshet 2023

The Town is mindful of rising river levels and the vulnerability of waterfront properties in Rothesay. Based on topographical information and historic conditions, your home has been identified as one that may be subject to flooding should water levels rise to those experienced in 2018 and 2019. This letter is to let you know what the Town is doing in preparation for potential flooding and to inquire about plans you may have to mitigate damages to your property.

The Town is dependent on forecasting by the Provincial Government regarding potential flooding. The River Watch site is the primary source of information available to the municipality and we receive the information in the same manner as other users. You may wish to monitor the Provincial Government's site at:

[https://www2.gnb.ca/content/gnb/en/news/public\\_alerts/river\\_watch.html](https://www2.gnb.ca/content/gnb/en/news/public_alerts/river_watch.html)

A significant number of property owners have chosen to modify their properties to reduce vulnerability to flooding. We encourage others to consider doing the same. The primary responsibility for protecting your property rests with you, the owner. You may wish to seek professional guidance in the construction of such improvements. In cooperation with the Provincial Government, the Town has acquired a supply of sandbags and will have some filled sandbags available.

***Please note that the Town does not have the capacity to provide filled sandbags for every waterfront residence that may ultimately need them. Property owners are encouraged to make prior arrangements with contractors, family or friends to assist in filling, transporting and placing sandbags.***

...2



The Provincial Government has advised that the Town cannot depend on military assistance and property owners should endeavour to be self-sufficient to the extent possible. During a flood, Town resources are directed to protecting public assets, providing relevant information and coordinating activities with neighbouring municipalities and provincial EMO.

There are no significant changes in how the Town would propose to address a high freshet in 2023. A supply of sandbags will be delivered to those requesting them to the extent the supply lasts. At some point it may be necessary to discontinue wastewater services and if so, portable toilets will be provided. We expect potable water will be provided along with test kits for wells and cleanup kits if desired.

Waterfront property owners are encouraged to plan for the possibility of flood conditions. As part of this planning, we request you notify the Town of any resources you expect to require and any specific services you hope to acquire from the Town. (For example, the number of sandbags you need would be helpful in allocating resources.) This information will be used in discussions with government about the support to be provided in case of a flood event.

During flooding conditions, the Town will attempt to maintain communication with each neighbourhood through email and telephone. You are invited to register your email and telephone number with the Town office by sending an email to [rothesay@rothesay.ca](mailto:rothesay@rothesay.ca). Please be sure to identify the property(s) with which you are concerned.

Thank you for your help. We trust, with the cooperation of all concerned, property damage and inconvenience to waterfront residents can be kept to a minimum.

Yours truly,



John Darvic, MCIP, RPP  
Town Manager

Cc : Rothesay Council

**KENNEBECASIS VALLEY FIRE DEPARTMENT INC BOARD MEETING  
FIRE STATION ONE, CAMPBELL DRIVE, ROTHESAY, NB  
FEBRUARY 8, 2023**

---

Present: Chair Kirk Miller  
Vice Chair Stéphane Bolduc  
Treasurer Peter Lewis  
Commissioner Mike Biggar  
Commissioner Dave Brown  
Commissioner Patricia Murray

John Jarvie, Administrator  
Chief Mike Boyle  
Deputy Chief Shawn White  
Carlene MacBean, Executive Assistant

---

1.0 Call to Order

Chair Miller called the meeting to order at 6:11 pm and welcomed Patricia Murray as the new representative for Quispamsis.

2.0 Chair's Remarks

None

3.0 Approval of Agenda

Moved by M. Biggar and seconded by P. Lewis, that the agenda be approved as presented.

**CARRIED**

4.0 Conflict of Interest

None

5.0 Approval of Previous Minutes

5.1 December 7, 2022

Moved by P. Lewis and seconded by S. Bolduc, that the minutes of December 7, 2022 be approved as presented.

**CARRIED**

**6.0 Unfinished Business****6.1 Station Two – Renovation Update**

Deputy Chief White reported that the project is coming along nicely and are 90% completed upstairs. The overhead doors and windows have arrived and are installed. Expect the crews to move upstairs in April so work can begin downstairs with that work expected to be complete by the end of May.

Moved by D. Brown and P. Murray to receive and file.

**CARRIED**

**6.2 Regional Public Safety Committee**

Chief Boyle reported this committees is being created within the region – Welsford to Hampton. The representatives on the committee will be a representative from each of the fire departments and police departments. As this is a large number (30+) it may be broken into subcommittees (ie. fire with fire, police with police) which would then report back to the overall group.

Moved by P. Lewis and seconded by D. Brown to receive and file.

**CARRIED**

**7.0 Correspondence****7.1 Letter from Quispamsis re: Fire Board Appointment of Patricia Murray**

The Quispamsis Council has appointed Patricia Murray as their new representative as of January 1, 2023 until June 30, 2023.

Moved by D. Brown and seconded by M. Biggar, to receive and file.

**CARRIED**

7.2 Letter from Quispamsis re: Approval of 2023 Operating & Capital Budgets

The Quispamsis Council, at their November 15, 2022 meeting, approved the departments 2023 Operating and Capital Budgets.

Moved by M. Biggar and seconded by P. Lewis, to receive and file.

**CARRIED**

7.3 Letter from Rothesay re: Fire Board Re-Appointment of Stephane Bolduc

The Rothesay Council approved the re-appointment of Stephane Bolduc to the Kennebecasis Valley Fire Department Board of Fire Commissioners until December 31, 2024.

Moved by P. Lewis and seconded by M. Biggar, to receive and file.

**CARRIED**

8.0 New Business

8.1 Election of Officers

8.1.1 Chair

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

Moved by P. Murray and seconded by P. Lewis, that Commissioner Bolduc be elected as Chair for the 2023 term.

**CARRIED**

8.1.2 Vice Chair

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

Moved by M. Biggar and seconded by P. Lewis, that Commissioner Miller be elected as Vice Chair for the 2023 term.

**CARRIED**



### 8.1.3 Secretary Treasurer

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

Moved by S. Bolduc and seconded by P. Murray, that Commissioner Lewis be elected as Secretary Treasurer for the 2023 term.

**CARRIED**

### 8.2 2022 Annual Report

Moved by S. Bolduc and seconded by P. Murray, to accept the 2022 Kennebecasis Valley Fire Department Annual Report and to send the online link, to the Town Clerks of Quispamsis and Rothesay to be distributed to both councils.

**CARRIED**

### 8.3 KVFD Public Survey

A survey has been created to provide internal and external feedback on the operations of the department. Chief Boyle explained this is a part of the ongoing accreditation process. The survey link will be posted on all of the department's social feeds and sent to both Towns for them to do the same.

Moved by P. Lewis and seconded by D. Brown for the survey link be sent to both councils before releasing onto their social feeds.

**CARRIED**

### 8.4 Fire Prevention Officer – Activity Update

An update on the activities of the Fire Prevention Officer were provided:

- The second week of October is known internationally as Fire Prevention Week in the fire service. The fall of 2022 was the first time in three years we were able to roll out all our public education programming for Fire Prevention Week which is primarily organized by the FPO. Planning begins in August and consists of an open house, firefighter for a day contest (all grade 3 students) and exhibits at local businesses. Our public outreach efforts focus on the importance of having working smoke alarms and advertising our HomeSafe Program which consists of a voluntary home inspection.

- During the fourth week of October and first week of November, all nine public and private elementary schools celebrate career week with career fairs. The FPO is often requested to attend these events and ongoing visits to grade 3 classes with instructions on how to complete their home escape plans for our Firefighter for a Day contest continue.
- As per the Office of the Fire Marshal, all schools are required to conduct one fire drill within the first five days of school and a total of three drills during the fall term. The fire department is requested to observe one of the drills in the fall and is often attended by the FPO while he is on-site for educational purposes.

ACTIVITY	NUMBERS REACHED
Open House	500+ (community members visited)
FFFAD Contest	445 (grade 3 students taught = 9 schools, 23 classes)
Career Fair	370 (elementary students)

- Efforts have continued with education inside mid-rise buildings in the community. Our departments partnership with Parkland in the Valley was restarted in November with our first annual presentation on fire safety and evacuation with the residents since the start of pandemic. FPO Willins presented fire safety information specifically related to the building and answered questions. The partnership also provides the opportunity for us to review their safety plan and gather information for emergency responses. Plans for firefighters to tour the building and a mock evacuation exercise have been discussed.
- FPO Willins has been following a professional development plan to continue developing his skills as an FPO. He is in the final stages of his inspector level 1 & 2 examinations and should be a certified fire inspector this spring. As part of his training, he has been accompanying Division Chief Trecartin and members from the Office of the Fire Marshal on inspections. His position will be a key resource in assisting other department inspectors with their training.
- Both FPO Willins and Division Chief Trecartin maintain regular communication with the building inspectors from both towns.
- FPO Willins is also working on his level 1 & 2 Fire Investigator course through Fire Wise and should be a certified fire investigator by summer of 2023.
- FPO Willins will continue to work with owners and residents of multi-unit apartment buildings on pre-planning and fire safety education in addition to managing the fire prevention programs of the department.

Moved by P. Lewis and seconded by D. Brown to receive and file.

**CARRIED**

**9.0 Financial****9.1 Draft Financial Statements for the Month Ended December 31, 2022**

Moved by S. Bolduc and seconded by M. Biggar to receive and file.

**CARRIED**

**9.2 Budget Variance Analysis**

Moved by S. Bolduc and seconded by D. Brown to receive and file.

**CARRIED**

**9.3 Capital Purchase - SCBA**

The approved 2023 Capital Budget includes \$452,805 for the replacement of the SCBA inventory of the department. This replacement will include up to 24 air packs and 60 air cylinders. Depending on the manufacturer selected, there may also be a need for additional face pieces.

Presentations have been delivered to the department by both suppliers of 3M Scott Fire & Safety and MSA Safety Incorporated; the department currently uses Scott air packs. A trial period is planned for both types of air pack. A tender was posted on NBON using Canoe procurement, which is also used by both towns.

Moved by S. Bolduc and seconded by D. Brown to receive and file.

**CARRIED**

**10.0 Business Arising from Committee of the Whole**

None

**11.0 Reports****11.1 Chief's Report**

Moved by P. Lewis and seconded by S. Bolduc to receive and file.

**CARRIED**

11.2 Response Summary

Moved by S. Bolduc and seconded by D. Brown to receive and file.

**CARRIED**

12.0 Adjournment

Moved by S. Bolduc that the meeting be adjourned at 7:03 pm.

**Date of next meeting – April 13, 2023**

Respectfully submitted,

  
\_\_\_\_\_  
CHAIR

  
\_\_\_\_\_  
SECRETARY / TREASURER



Kennebecasis Valley Fire Department Inc. 2023May8OpenSessionFINAL\_085  
**Statement of Expense with Budget Variance**  
**For the 12 months ending December 31, 2022**

9.1

	BUDGET	ACTUAL	VARIANCES	BUDGET	
	YEAR TO DATE	YEAR TO DATE	YEAR TO DATE	2022	
			(Under Budget)		
<b>Line / REVENUE:</b>					
1	Members Contributions	\$5,636,875	\$5,636,874	(\$1)	\$5,636,875
2	Rebate of Property Tax (Miscellaneous Rev)	\$58,566	\$56,322	(\$2,244)	\$58,566
3	Local Service Districts	\$0	\$0	\$0	\$0
4	Revenue Fee Structure	\$0	\$0	\$0	\$0
5	Misc. Revenue	\$1,000	\$1,798	\$798	\$1,000
6	Interest Income C/A	\$5,000	\$15,650	\$10,650	\$5,000
7	Deficit 2nd previous year	\$213,454	\$213,454	\$0	\$213,454
8		<u>\$5,914,895</u>	<u>\$5,924,098</u>	\$9,204	<u>\$5,914,895</u>
<b>EXPENSES:</b>					
<b>ADMINISTRATION:</b>					
9	Admin. Wages and Benefits	\$660,700	\$647,327	(\$13,373)	\$660,700
10	Convention/dues/training	\$15,000	\$10,796	(\$4,204)	\$15,000
11	Administrative Agreement	\$12,000	\$12,000	\$0	\$12,000
12	Professional Services	\$50,000	\$31,169	(\$18,831)	\$50,000
13	CPSE Accreditation	\$3,000	\$135	(\$2,865)	\$3,000
14	Office supplies/Copy Machine/ S/C	\$7,600	\$8,532	\$932	\$7,600
15	Computer hardware/software/IT	\$36,000	\$25,288	(\$10,712)	\$36,000
16	Telephone/ Internet	\$14,250	\$14,820	\$570	\$14,250
17		<u>\$798,550</u>	<u>\$750,066</u>	(\$45,619)	<u>\$798,551</u>
<b>FIREFIGHTING FORCE:</b>					
18	Salaries Basic	\$2,942,187	\$2,941,674	(\$513)	\$2,942,187
19	Dedicated FP Salary	\$0	\$0	\$0	\$0
20	Overtime	\$70,000	\$63,081	(\$6,919)	\$70,000
21	Vacation Pay on Retirement	\$17,270	\$0	(\$17,270)	\$17,270
22	Force Benefits	\$702,071	\$692,594	(\$9,477)	\$702,071
23	FP Position Benefits	\$0	\$0	\$0	\$0
24	Career Uniforms and maintenance	\$28,500	\$32,254	\$3,754	\$28,500
25	Medical and Fitness Testing	\$20,000	\$13,939	(\$6,061)	\$20,000
26	Employee Wellness	\$9,000	\$8,593	(\$407)	\$9,000
27	Career Recognition	\$3,000	\$3,935	\$935	\$3,000
28	Holiday Relief Wages and overtime	\$352,700	\$431,979	\$79,280	\$352,700
29	Holiday Relief Benefits	\$124,000	\$132,893	\$8,893	\$124,000
30		<u>\$4,268,728</u>	<u>\$4,320,943</u>	\$52,215	<u>\$4,268,728</u>

	BUDGET	ACTUALS	VARIANCES	BUDGET	
	YEAR TO DATE	YEAR TO DATE	YEAR TO DATE	2022	
<b>TELECOMMUNICATIONS:</b>					
31	Cellular Telephones	\$5,000	\$4,792	(\$208)	\$5,000
32	Communication Equipment	\$1,000	\$964	(\$36)	\$1,000
33	Maintenance / Repairs	\$700	\$336	(\$364)	\$700
34	Dispatch Service	\$206,210	\$206,210	\$0	\$206,210
35		<u>\$212,910</u>	<u>\$212,302</u>	<u>(\$608)</u>	<u>\$212,910</u>
<b>INSURANCE:</b>					
36	Insurance	\$55,504	\$57,722	\$2,218	\$55,504
37		<u>\$55,504</u>	<u>\$57,722</u>	<u>\$2,218</u>	<u>\$55,504</u>
<b>PREVENTION AND TRAINING:</b>					
38	Firefighter / Co. Officer Training	\$45,000	\$44,436	(\$564)	\$45,000
39	Fire Prevention	\$6,000	\$5,915	(\$85)	\$6,000
40	Public Education	\$2,500	\$2,062	(\$438)	\$2,500
41	Training Supplies	\$5,000	\$716	(\$4,284)	\$5,000
42		<u>\$58,500</u>	<u>\$53,129</u>	<u>(\$5,371)</u>	<u>\$58,500</u>
<b>FACILITIES:</b>					
43	Station 1 Operating	\$183,700	\$187,295	\$3,595	\$183,700
44	Station 2 Operating	\$51,500	\$40,433	(\$11,067)	\$51,500
45	Station Supplies	\$12,000	\$12,423	\$423	\$12,000
46		<u>\$247,200</u>	<u>\$240,151</u>	<u>(\$7,049)</u>	<u>\$247,200</u>
<b>FLEET:</b>					
47	Fuel Vehicle	\$20,000	\$39,577	\$19,577	\$20,000
48	Registration Vehicle	\$550	\$452	(\$98)	\$550
49	Vehicle Maint. & Repairs	\$82,500	\$71,924	(\$10,576)	\$82,500
50		<u>\$103,050</u>	<u>\$111,953</u>	<u>\$8,903</u>	<u>\$103,050</u>
<b>OPERATIONS:</b>					
51	New Equipment	\$22,000	\$36,257	\$14,257	\$22,000
52	Maint. & Repairs Equip.	\$25,000	\$20,751	(\$4,249)	\$25,000
53	Maint. & Repairs Bunker Gear	\$4,000	\$8,214	\$4,214	\$4,000
54	Medical Supplies	\$10,000	\$5,002	(\$4,998)	\$10,000
55	Fire Fighting Supplies	\$5,000	\$4,350	(\$650)	\$5,000
56	H&S/Cause determination	\$1,000	\$1,443	\$443	\$1,000
57		<u>\$67,000</u>	<u>\$76,017</u>	<u>\$9,017</u>	<u>\$67,000</u>

	BUDGET	ACTUAL	VARIANCES	BUDGET	
	YEAR TO DATE	YEAR to DATE	YEAR TO DATE	2022	
<b>WATER COSTS:</b>					
58	Water Costs - Quispamsis	\$5,399	\$5,398	(\$0)	\$5,398
59	Water Costs - Rothesay	\$28,055	\$28,054	(\$0)	\$28,054
60		\$33,453	\$33,453	(\$0)	\$33,452
<b>OTHER:</b>					
61	Miscellaneous	\$3,000	\$2,299	(\$701)	\$3,000
62	Retirement Allowance	\$67,000	\$67,000	(\$0)	\$67,000
63		\$70,000	\$69,299	(\$701)	\$70,000
64		\$5,914,896	\$5,925,035	\$13,004	\$5,914,895
65	(DEFICIT) SURPLUS FOR THE PERIOD		(\$937)	(\$3,801)	(\$0)

# Kennebecasis Valley Fire Department Inc.

2023May8OpenSessionFINAL\_088

## 2022 Operating Budget

Line		BUDGET	Actual	Actual % YTD	Variance Explanation
		2022	2022 YTD December 31	YTD % of 2022 Budget	
<b>REVENUE:</b>					
1	Members Contributions	\$5,636,875	\$5,636,874	100.0%	
2	Rebate of Property Tax	58,566	\$56,322	96.2%	Rebates based on 2022 actuals
3	Local Service Districts	-	\$0		
4	Revenue Fee Structure	-	\$0		
5	Misc. Revenue	1,000	\$1,798	179.8%	Higher lock box revenue than budgeted/Used heat pump sale
6	Interest Income C/A	5,000	\$15,650	313.0%	Higher than budgeted interest rates
7	Surplus 2nd previous year	213,454	\$213,454	100.0%	2nd year prior surplus
8		<b>\$5,914,896</b>	<b>\$ 5,924,098</b>	<b>100.2%</b>	
<b>EXF ADMINISTRATION:</b>					
9	Admin. Wages and Benefits	\$ 660,700	\$ 647,327	98.0%	Chief position vacancy/New Chiefs lower compensation
10	Convention/dues/training	15,000	10,796	72.0%	As required
11	Administrative Agreement	12,000	12,000	100.0%	Paid to Rothesay
12	Professional Services	50,000	31,169	62.3%	As required/Includes shared HR costs (10% of KRPF costs)
13	CPSE Accrediat.on	3,000	135	4.5%	
14	Office supplies/Copy Machine/ S/C	7,600	8,532	112.3%	As required
15	Computer hardware/software/IT	36,000	25,288	70.2%	Includes shared IT costs (10% of KRPF costs)
16	Telephone/ Internet	14,250	14,820	104.0%	
17		<b>\$ 798,550</b>	<b>\$ 750,066</b>	<b>93.9%</b>	
<b>FIREFIGHTING FORCE:</b>					
18	Salaries Basic	2,942,187	2,941,674	100.0%	
19	Dedicated FP position	-	-		Included in Salaries Basic now
20	Overtime	70,000	63,081	90.1%	As required
21	Retirement Vacation benefit	17,270	-	0.0%	1st Class + LT at 5 weeks each
22	Force Benefits	702,071	692,594	98.7%	Benefit cost went down but budget assumed an increase
23	New position benefits	-	-		Included in Force benefits now
24	Career Uniforms and maintenance	28,500	32,254	113.2%	New CBA required clothing
25	Medical and Fitness Testing	20,000	13,939	69.7%	As required



# Kennebecasis Valley Fire Department Inc.

2023 May 8 Open Session FINAL\_089

## 2022 Operating Budget

Line		BUDGET	Actual	Actual % YTD	Variance Explanation
		2022	2022 YTD December 31	YTD % of 2022 Budget	
26	Employee Wellness	9,000	8,593	95.5%	
27	Career Recognition	3,000	3,935	131.2%	Chief/Deputy Chief retirements
28	Holiday Relief Wages and overtime	352,700	431,979	122.5%	Increased scheduling due to Career FF disabilities
29	Holiday Relief Benefits	124,000	132,893	107.2%	Increased HRRF utilization increases CPP/EI/Pension costs
30		<b>\$4,268,728</b>	<b>\$ 4,320,943</b>	<b>101.2%</b>	
<b>TELECOMMUNICATIONS:</b>					
31	Cellular Telephones	\$ 5,000	\$ 4,792	95.8%	
32	Communication Equipment	1,000	964	96.4%	
33	Maintenance / Repairs	700	336	48.0%	
34	Dispatch Service	206,210	206,210	100.0%	
35		<b>\$ 212,910</b>	<b>\$ 212,302</b>	<b>99.7%</b>	
<b>INSURANCE:</b>					
36	Insurance	\$ 55,504	\$ 57,722	104.0%	
37		<b>\$ 55,504</b>	<b>\$ 57,722</b>	<b>104.0%</b>	
<b>PREVENTION AND TRAINING:</b>					
38	Firefighter / Co. Officer Training	\$ 45,000	\$ 44,436	98.7%	
39	Fire Prevention	6,000	5,915	98.6%	
40	Public Education	2,500	2,062	82.5%	
41	Training Supplies	5,000	716	14.3%	As required
42		<b>\$ 58,500</b>	<b>\$ 53,129</b>	<b>90.8%</b>	
<b>FACILITIES:</b>					
43	Station 1 Operating	183,700	187,295	102.0%	Inflationary increase
44	Station 2 Operating	51,500	40,433	78.5%	Actual lower than budgeted
45	Station Supplies	12,000	12,423	103.5%	
46		<b>\$ 247,200</b>	<b>\$ 240,151</b>	<b>97.1%</b>	
<b>FLEET:</b>					
47	Fuel Vehicle	\$ 20,000	\$ 39,577	197.9%	Unplanned fuel cost increase
48	Registration Vehicle	550	452	82.2%	

## Kennebecasis Valley Fire Department Inc.

### 2022 Operating Budget

Line		BUDGET	Actual	Actual % YTD	Variance Explanation
		2022	2022 YTD December 31	YTD % of 2022 Budget	
49	Vehicle Maint. & Repairs	82,500	71,924	87.2%	As required (newer vehicle impact)
50		<b>\$ 103,050</b>	<b>\$ 111,953</b>	<b>108.6%</b>	
<b>OPERATIONS:</b>					
51	New Equipment	\$ 22,000	\$ 36,257	164.8%	As required
52	Maint. & Repairs Equip.	25,000	20,751	83.0%	As required
53	Maint. & Repairs Bunker Gear	4,000	8,214	205.4%	As required
54	Medical supplies	10,000	5,002	50.0%	As required
55	Fire fighting supplies	5,000	4,350	87.0%	
56	H&S/Cause determination	1,000	1,443	144.3%	
57		<b>\$ 67,000</b>	<b>\$ 76,017</b>	<b>113.5%</b>	
<b>WATER COSTS:</b>					
58	Water Costs - Quispamsis	\$ 5,399	\$ 5,398	100.0%	
59	Water Costs - Rothesay	28,055	28,054	100.0%	
60		<b>\$ 33,453</b>	<b>\$ 33,453</b>	<b>100.0%</b>	
<b>OTHER:</b>					
61	Miscellaneous	\$ 3,000	\$ 2,299	76.6%	
62	Retirement Allowance	67,000	67,000	100.0%	
63		<b>\$ 70,000</b>	<b>\$ 69,299</b>	<b>99.0%</b>	
64	<b>Totals</b>	<b>\$5,914,896</b>	<b>\$ 5,925,035</b>	<b>\$ 10,139</b>	<b>Overall increase to ongoing operating costs</b>
65	<b>SURPLUS FOR THE PERIOD</b>	<b>\$ 0</b>	<b>\$ (937)</b>	<b>0.17%</b>	

**Kennebecasis Valley Fire Department Inc.**

Budget Variances Analysis greater than \$5,000  
For the 12 months ending December 31, 2022

Line #	Description	Budget YTD	Actual YTD	Variance	Details
				(Under Budget)	
6	Interest Income	\$5,000	\$15,650	\$10,650	Unbudgeted increase in interest rates
20	Overtime	\$70,000	\$63,081	(\$6,919)	As required
9	Admin. Wages and Benefits	\$660,700	\$647,327	(\$13,373)	Chief position vacancy/New Chiefs lower compensation
12	Professional Services	\$50,000	\$31,169	(\$18,831)	As required
15	Computer hardware/software/I/T	\$36,000	\$25,288	(\$10,712)	As required
21	Vacation Pay on Retirement	\$17,270	\$0	(\$17,270)	Expected retirement has not materialized
22	Force Benefits	\$702,071	\$692,594	(\$9,477)	Benefit cost went down but budget assumed an increase
25	Medical and Fitness Testing	\$20,000	\$13,939	(\$6,061)	As required
28	Holiday Relief Wages & Overtime	\$352,700	\$431,979	\$79,280	As required (several disabilities at end of year)
29	Holiday Relief Benefits	\$124,000	\$132,893	\$8,893	increased PRFF utilization increases CPP/ER Pension costs
44	Station 2 Operating	\$51,500	\$40,433	(\$11,067)	Lower than budgeted power costs
47	Fuel Vehicle	\$20,000	\$39,577	\$19,577	Unforeseen increase in fuel prices
49	Vehicle Maint. & Repairs	\$82,500	\$71,924	(\$10,576)	As required (newer vehicle impact)
51	New Equipment	\$22,000	\$36,257	\$14,257	As required (Clothing per CBA requirement)
<b>Material Variances</b>		<b>\$2,213,741</b>	<b>\$2,242,111</b>	<b>\$28,370</b>	

**Kennebecasis Valley Fire Department Inc.**

Invoices over \$5,000  
For the months of November-December 2022

Non-Recurring Monthly Invoices	Amount	Description
11-23-22 FCC Construction	\$425,724.21	Stn #2 progress payment #3
11-26-22 Sancton Access	\$5,896.28	Scaffolding for high rise training
11-30-22 Murock-Boyd	\$6,339.38	Stn #2 design work progress payment
12-01-22 Safety Source	\$6,588.35	Replace broken hose tester
12-15-22 Home Star	\$5,535.20	New snow clearing contract
12-19-22 Fundy Tactical	\$11,833.27	New career uniforms
12-20-22 Cumings Fire & Safety	\$5,115.20	Krakken
12-23-22 FCC Construction	\$390,261.11	Stn #2 progress payment #4



# Kennebecasis Valley Fire Department

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*Office of the Deputy Chief*

To: Joint Board of Fire Commissioners  
From: Deputy Chief Shawn White  
Re: SCBA Capital Purchase  
Date: February 8, 2023

## **Self-Contained Breathing Apparatus (SCBA)**

The KVFD has approved 2023 capital budget of \$452, 805 for the replacement of the SCBA inventory of the department. This replacement will include up to 24 air packs and 60 air cylinders. Depending on the manufacture selected, there may also be a need for additional face pieces.

Presentations have been delivered to the department by both suppliers of 3M Scott Fire & Safety and MSA Safety Incorporated; the department currently uses Scott air packs. A trial period is planned for both types of air pack. A tender was posted on NBON using Canoe procurement, which is also used by both towns.

*"[The Kennebecasis Valley Fire Department Inc. intends to participate in one or more procurements conducted by Canoe Procurement Group of Canada between [ 01-2023 to 01-2024]. For further information and access to the Canoe Procurement tender notices, please review [www.merx.com](http://www.merx.com). For further information about Canoe Procurement Group of Canada, please visit [www.canoeprocurement.ca](http://www.canoeprocurement.ca)"*





# Kennebecasis Valley Fire Department

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

### **Significant Incidents**

December 8, 2022

Firefighters were dispatched to an address in Quispamsis for a male in his 70's unresponsive and not breathing. Firefighters delivered three shocks from the defibrillator and were able to regain a pulse. Paramedics arrived, took over care and transported the patient to the hospital; the patient was discharged from the hospital just over a week later.

December 22, 2022

In the early evening, firefighters were dispatched for a structure fire near Highland Avenue in Rothesay. A fire in a propane stove damaged the stove and caused minor damage in the kitchen. Firefighters turned off the propane to the home, ventilated smoke and checked for any further fire damage in the kitchen area.

December 26, 2022

A mountain biker fell off their bike and suffered serious back injuries in the afternoon of December 26<sup>th</sup>. Firefighters, police and paramedics were dispatched to the "Shady Grove" area in Quispamsis for an off-road rescue; although firefighters were familiar with the trail area, it took over a half-hour to find them, as the patient was found in a different location than what was originally reported. Firefighters escorted a paramedic into the trail and after the patient was treated and packaged, they were carried to the ambulance by firefighters, approximately two hours after the initial dispatch.



December 29, 2022

Around 9:20 pm, firefighters were dispatched to a basement fire in a home on Monarch Drive in Quispamsis. A fire in a bathroom caused significant smoke damage and after the fire was extinguished firefighters worked on ventilating the home and checking for any fire extension. Twenty minutes after the dispatch for this fire, the KVFD was dispatched for a fire on the French Village Road; a large shed near a home was completely engulfed and destroyed by fire however the nearby home was not damaged. Nauwigewauk Fire Department and Hampton Fire Rescue were requested to assist at the second fire.

January 11, 2023

The KVFD and Hampton Fire Rescue responded to an accident on Route 1 at the Hammond River Bridge this afternoon for an accident involving a car and a transport truck. The car had extensive damage and the sole occupant needed to be extricated by firefighters. The occupant was treated and transported to the hospital by Ambulance New Brunswick paramedics. The highway was shut down for approximately an hour while emergency crews managed the scene.



### KVFD Drone Program

One of the strategic priorities of the KVFD is to invest in functional technology to support our purpose of public protection and as part of this priority, the department has recently implemented a drone program.

This project began in 2021 when Senior Firefighter Nick Arsenault delivered a presentation on the benefits that a drone program would bring to the department.

These include fire prevention activities such as pre-planning and many emergency operations applications including fire assessment during an incident, assisting with locating victims during rescue incidents, and assessing large-scale incidents (e.g., wildfires, floods).





In addition to a significant operating distance, the drone purchased by the department has infrared capabilities and lighting that will allow it to be used at night.

SFF Arsenault recently completed his certification as an advanced drone operator through Transport Canada which included an exam and practical test with a flight review and has become the department's first official drone pilot. SFF Arsenault's work and commitment to the program have made this possible.

### **Live Fire Training**

In late November, Senior Firefighters Mike Nixon and Matt McCully participated in a live-burn exercise in Long Reach. They delivered instruction on fire attack with firefighters from the Long Reach Fire Department and led firefighters inside during the burn.



### **Electric Vehicle Training**

With an increase in hybrid and electric vehicles in the community, the KVFD recognized the need for training on these types of vehicles. Firefighters participated in theory and hands on training and from DCI Training and are now prepared with the best practices that facilitate a safe response when dealing with incidents involving electric vehicles.



### **Fire Chiefs on the Hill**

Each year the Canadian Association of Fire Chiefs holds a “Government Relations Week” through which Fire Chiefs meet with Members of Parliament and other elected or senior officials. During this week they discuss key issues in the fire service, budget asks, and engage in relationship building and education on Parliament Hill.

This year 38 fire chiefs from across the country came to Ottawa; Deputy Chief Shawn White represented the community and the Kennebecasis Valley Fire Department at this conference.



### **Firefighter Karey Madill Retirement**

On January 2<sup>nd</sup>, Karey retired after 24 years of service. He was formerly a volunteer firefighter with the Bradley Lake Volunteer Fire Department and was hired as a firefighter with the Rothesay Regional Fire Department in 1998. He retired as the driver at station 1 for C Platoon.





**Kennebecasis Firefighters Union Christmas Program**

On December 16<sup>th</sup>, members of the Kennebecasis Firefighters Union volunteered their time to prepare a Christmas of food and toys for 50 families in need this year. In addition to the KVFD providing space for the event the Hampton/KV Home Hardware supplied a truck to move the groceries and KenVal Foodland put the food order together for the program. Also, a thanks to all the members of the community who donated food, toys and money to support the program.



## Response Report

## Annual Incident Numbers

<b>Response Type Description</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>3 Year Average</b>
Fire/explosion - dollar loss	37	36	33	35
Rubbish/grass fire - no dollar loss	66	28	30	41
Chimney Fire	3	2	2	2
Explosion - no fire	1	0	1	1
Rupture - water pipes	0	0	1	1
Rescue - Miscellaneous	11	6	9	9
Vehicle Accident	84	88	122	105
Building Collapse	0	0	2	1
Industrial Accident	1	1	0	1
Home Accident	0	0	1	1
Resuscitation Call - dead on arrival	1	0	0	1
Public Hazard - hazardous object removed	1	0	1	1
Public Hazard - gasoline or fuel spill	4	12	12	9
Public Hazard - toxic chemical spill	0	1	0	1
Public Hazard - power line down	21	10	45	25
Public Hazard - miscellaneous	10	10	9	10
Gas Leak - propane	2	10	9	10
Gas Leak - refrigerant	0	1	0	1
Gas Leak - response to carbon monoxide detector alarm	34	29	13	25
Gas Leak - miscellaneous	1	2	0	1
Public Service - animal rescue	1	0	1	1
Public Service - assist police or other agency	10	4	18	11
Public Service - citizens locked in or out	2	2	1	2
Public Service - citizens trapped in elevators	1	4	2	2
Public Service - first aid	471	492	644	536
Public Service - Flooding	3	3	5	4
Public Service - mutual aid	6	14	13	14
Public Service- miscellaneous	8	17	19	15
Alarm No Fire - accidental miscellaneous	39	48	40	42
Alarm No Fire - smoke or steam mistaken	6	6	10	7
Alarm No Fire - sprinkler surge or discharge	0	3	2	2
Alarm No Fire - detector activated	46	43	60	50
Alarm No Fire - unknown odours	4	6	10	7
Alarm No Fire - miscellaneous	15	7	24	15
False Alarm - municipal alarm system	0	0	1	1
False Alarm - verbal report to fire station	0	0	2	1
False Alarm - miscellaneous	2	5	2	4
Incident Situation Unclassified	3	2	0	2
<b>TOTAL INCIDENTS</b>	<b>894</b>	<b>892</b>	<b>1144</b>	<b>977</b>

## December 2022

<b>Response Type Description</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>3 Year Average</b>
Fire/explosion - dollar loss	2	4	3	3
Rubbish/grass fire - no dollar loss	2	0	2	1
Chimney Fire	1	0	0	0
Explosion - no fire	0	0	0	0
Rupture - water pipes	0	0	1	1
Rescue - Miscellaneous	0	1	1	1
Vehicle Accident	12	8	17	12
Building Collapse	0	0	0	0
Industrial Accident	0	0	0	0
Home Accident	0	0	0	0
Resuscitation Call - dead on arrival	0	0	0	0
Public Hazard - hazardous object removed	0	0	0	0
Public Hazard - gasoline or fuel spill	1	2	1	1
Public Hazard - toxic chemical spill	0	0	0	0
Public Hazard - power line down	2	1	1	1
Public Hazard - miscellaneous	0	1	1	1
Gas Leak - propane	0	0	1	1
Gas Leak - refrigerant	0	0	0	0
Gas Leak - response to carbon monoxide detector alarm	8	1	1	3
Gas Leak - miscellaneous	0	0	0	0
Public Service - animal rescue	0	0	0	0
Public Service - assist police or other agency	0	0	4	1
Public Service - citizens locked in or out	0	0	0	1
Public Service - citizens trapped in elevators	0	1	1	1
Public Service - first aid	28	45	73	49
Public Service - Flooding	2	0	0	1
Public Service - mutual aid	1	2	1	2
Public Service- miscellaneous	0	2	4	33
Alarm No Fire - accidental miscellaneous	1	4	0	2
Alarm No Fire - smoke or steam mistaken	1	0	0	1
Alarm No Fire - sprinkler surge or discharge	0	1	0	1
Alarm No Fire - detector activated	2	2	8	4
Alarm No Fire - unknown odours	1	1	0	1
Alarm No Fire - miscellaneous	0	0	3	1
False Alarm - municipal alarm system	0	0	0	0
False Alarm - verbal report to fire station	0	0	1	1
False Alarm - miscellaneous	0	0	0	0
Incident Situation Unclassified	0	0	0	0

A meeting of the Board of Trustees, Kennebecasis Public Library was held on February 15<sup>th</sup>, 2023 at 6:30pm in person.

**In Attendance:** Mrs. L. Hansen, Chair; Ms. N. Emerson, Secretary; Mr. A. Maxwell, Mr. D. Shea, Mrs. C. Collette, Mr. N. Donovan

**Regrets:** Mrs. A. Watling, Treasurer

**Absences:** Ms. E. Greer, Vice-Chair

**Call to Order:** Mrs. Hansen called the meeting to order at 6:31 pm.

### **Approval of Agenda**

It was moved by Mr. Shea to approve the agenda. Mr. Donovan seconded, and the motion carried.

### **Disposition of Minutes**

Mr. Maxwell moved to approve the minutes of the January regular meeting. Mr. Donovan seconded, and the motion carried.

### **Communications**

Ms. Emerson proposed communications to the mayors of Rothesay and Quispamsis in support of the library's staffing proposal. Discussion ensued.

### **Report of the Librarian**

Ms. Emerson presented her report to the board, including updates on staffing, collections, and programming. Mr. Maxwell moved to accept the Librarian's Report. Mr. Shea seconded, and the motion carried.

### **Financial Statement**

Ms. Emerson presented the financial report, outlining the expenditures thus far in 2023 and the first draft of the total 2022 expenditures. Discussion ensued.

### **Facilities Management**

Ms. Emerson updated the library board on behalf of the facilities manager, Phil Shedd. Discussion ensued.



Mr. Donovan moved to accept the committee reports as presented. Mrs. Collette seconded, and the motion carried.

**New and Unfinished Business**

Ms. Hansen presented the most recent draft of the second staffing proposal. Discussion ensued. A transmission date of March 1<sup>st</sup> 2023 was decided.

**Adjournment:** As there was no other business, Mrs. Hansen moved that the meeting be adjourned at 7:10pm.

**Next Meeting:** The next meeting is scheduled for Tuesday, March 14<sup>th</sup>, 2023 at 6:30pm, in person at the library.

Respectfully submitted,

Norah Emerson  
Library Director and Secretary to the Board

A meeting of the Board of Trustees, Kennebecasis Public Library was held on March 14<sup>th</sup>, 2023 at 6:30pm on Zoom.

**In Attendance:** Mrs. L. Hansen, Chair; Mr. A. Maxwell, Vice Chair; Ms. N. Emerson, Secretary; Mrs. A. Watling, Treasurer; Mr. D. Shea, Mrs. C. Collette, Mr. N. Donovan; Ms. E. Greer

**Regrets:**

**Absences:**

**Call to Order:** Mrs. Hansen called the meeting to order at 6:30 pm.

### **Approval of Agenda**

It was moved by Mr. Donovan to approve the agenda. Mr. Shea seconded, and the motion carried.

### **Disposition of Minutes**

Mr. Maxwell moved to approve the minutes of the February regular meeting. Mrs. Watling seconded, and the motion carried.

### **Communications**

Having received feedback from the board, Mrs. Hansen submitted the board's comments on the NBPLS Strategic Plan on March 13<sup>th</sup>.

### **Report of the Librarian**

Ms. Emerson presented her report to the board, including updates on staffing, collections, and programming. Mr. Donovan moved to accept the Librarian's Report. Mr. Greer seconded, and the motion carried.

### **Financial Statement**

Ms. Emerson presented the financial report, outlining the expenditures thus far in 2023. Discussion ensued.

### **Facilities Management**

Ms. Emerson updated the library board on behalf of the facilities manager, Phil Shedd. Discussion ensued.

Mr. Maxwell moved to accept the committee reports as presented. Mr. Shea seconded, and the motion carried.

### **New and Unfinished Business**

Ms. Emerson provided a brief update on the delivery of the board's staffing proposal to PETL.

Mrs. Watling reintroduced the topic of the CN Rail donation to the library from 2020. Discussion ensued on public recognition of this donation, including suggestions for activities, displays, and community partnerships.

**Adjournment:** As there was no other business, Mrs. Hansen moved that the meeting be adjourned at 7:17 pm.

**Next Meeting:** The next meeting is scheduled for Wednesday, April 19<sup>th</sup>, 2023 at 6:30pm, in person at the library.

Respectfully submitted,

Norah Emerson  
Library Director and Secretary to the Board

# Town of Rothesay

## General Fund Financial Statements

2023-03-31

**Includes:**

General Capital Fund Balance Sheet	G1
General Reserve Fund Balance Sheet	G2
General Operating Fund Balance Sheet	G3
General Operating Revenue & Expenditures	G4-G6
Variance Report	G7
Capital Summary	G8



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# Town of Rothesay

Balance Sheet - Capital General Fund  
2023-03-31

## ASSETS

Capital Assets - General Land	4,559,420
Capital Assets - General Fund Land Improvements	9,362,227
Capital Assets - General Fund Buildings	6,611,482
Capital Assets - General Fund Vehicles	4,409,167
Capital Assets - General Fund Equipment	4,246,495
Capital Assets - General Fund Roads & Streets	45,342,779
Capital Assets - General Fund Drainage Network	21,171,976
Capital Assets - Under Construction - General	1,446,441
	<hr/>
	97,149,987
Accumulated Amortization - General Fund Land Improvements	(5,079,703)
Accumulated Amortization - General Fund Buildings	(2,896,486)
Accumulated Amortization - General Fund Vehicles	(2,938,132)
Accumulated Amortization - General Fund Equipment	(2,309,033)
Accumulated Amortization - General Fund Roads & Streets	(22,841,311)
Accumulated Amortization - General Fund Drainage Network	(8,134,680)
	<hr/>
	(44,199,345)
	<hr/>
	\$ 52,950,642
	<hr/>

## LIABILITIES AND EQUITY

Gen Capital due to/from Gen Operating	(100,000)
Total Long Term Debt	4,934,000
	<hr/>
Total Liabilities	\$ 4,834,000
	<hr/>
Investment in General Fund Fixed Assets	48,116,642
	<hr/>
	\$ 52,950,642
	<hr/>

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**Town of Rothesay**  
 Balance Sheet - General Fund Reserves  
 2023-03-31

ASSETS

BNS Gas Tax Interest Account	18,606
BNS General Operating Reserve #214-15	6,758
BNS - Gen Operating Reserve GIC	910,960
BNS General Capital Reserves #2261-14	86,688
BNS - Gen Capital Reserve GIC	1,500,000
BNS - Gas Tax Reserves - GIC	4,116,904
	<u>\$ 6,639,916</u>

LIABILITIES AND EQUITY

Def. Rev - Gas Tax Fund - General	3,580,543
Invest. in General Capital Reserve	1,413,489
General Gas Tax Funding	554,966
Invest. in General Operating Reserve	917,718
Invest. in Land for Public Purposes Reserve	153,675
Invest. in Town Hall Reserve	19,524
	<u>\$ 6,639,916</u>

**Town of Rothesay**  
Balance Sheet - General Operating Fund  
2023-03-31

CURRENT ASSETS

Cash	2,035,174
Receivables	68,447
HST Receivable	265,543
Inventory	35,691
Gen Operating due to/from Util Operating	667,260
Total Current Assets	<u>3,072,116</u>
Other Assets:	
Projects	<u>756,857</u>
	<u>756,857</u>
 TOTAL ASSETS	 <u><u>3,828,973</u></u>

CURRENT LIABILITIES AND EQUITY

Accounts Payable	1,250,282
Other Payables	644,541
Gen Operating due to/from Gen Capital	100,000
Accrued Pension Obligation	(15,700)
Accrued Retirement Allowance	444,587
TOTAL LIABILITIES	<u>2,423,711</u>

EQUITY

Retained Earnings - General	170,485
Surplus/(Deficit) for the Period	1,234,777
	<u>1,405,262</u>
	<u><u>3,828,973</u></u>

## 2023May8OpenSessionFINAL\_108

## Town of Rothesay

## Statement of Revenue &amp; Expenditure

3 Months Ended 2023-03-31

	CURRENT MONTH	BUDGET FOR MONTH	CURRENT Y-T-D	BUDGET Y-T-D	VARIANCE Better(Worse)	NOTE #	ANNUAL BUDGET
<b>REVENUE</b>							
Warrant of Assessment	1,676,981	1,676,982	5,030,944	5,030,945	(0)		20,123,778
Sale of Services	47,851	42,019	156,269	131,956	24,313		464,704
Services to Province of New Brunswic	27,467	27,467	27,467	27,467	0		80,000
Other Revenue from Own Sources	65,808	46,150	96,236	69,033	27,203		142,008
CORE grant	8,732	8,732	26,195	26,195	0		104,778
Conditional Transfers	25,000	0	25,000	0	25,000		51,500
Other Transfers	130,625	130,625	404,695	404,695	0		796,570
	<u>\$1,982,463</u>	<u>\$1,931,974</u>	<u>\$5,766,806</u>	<u>\$5,690,290</u>	<u>\$76,516</u>		<u>\$21,763,338</u>
<b>EXPENSES</b>							
General Government Services	220,016	231,197	795,756	798,976	3,220		2,592,591
Protective Services	785,554	787,915	1,691,061	1,698,644	7,584		6,235,746
Transportation Services	380,379	419,290	1,077,362	1,134,394	57,032		3,668,562
Environmental Health Services	71,072	86,144	223,904	258,432	34,528		1,077,728
Environmental Development	63,722	86,798	173,297	238,982	65,685		829,950
Recreation & Cultural Services	219,768	224,783	569,380	542,515	(26,866)		2,496,171
Fiscal Services	356	333	1,270	1,000	(270)		4,862,591
	<u>\$1,740,866</u>	<u>\$1,836,460</u>	<u>\$4,532,029</u>	<u>\$4,672,943</u>	<u>\$140,914</u>		<u>\$21,763,338</u>
Surplus (Deficit) for the Year	<u>\$241,597</u>	<u>\$95,513</u>	<u>\$1,234,777</u>	<u>\$1,017,348</u>	<u>\$217,430</u>		<u>\$ -</u>



## 2023May8OpenSessionFINAL\_109

## Town of Rothesay

Statement of Revenue & Expenditure  
3 Months Ended 2023-03-31

	CURRENT MONTH	BUDGET FOR MONTH	CURRENT Y-T-D	BUDGET YTD	VARIANCE Better(Worse)	NOTE #	ANNUAL BUDGET
<b>REVENUE</b>							
<b>Sale of Services</b>							
Bill McGuire Memorial Centre	1,485	1,667	7,093	5,000	2,093		20,000
Town Hall Rent	9,017	8,217	28,622	24,651	3,971		98,604
Community Garden	(20)	50	(20)	50	(70)		1,200
Fox Farm Rental	1,750	1,875	5,250	5,625	(375)		22,500
Arena Revenue	34,262	27,835	106,110	89,505	16,605	1	214,900
Recreation Programs	1,357	2,375	9,215	7,125	2,090		107,500
	<u>47,851</u>	<u>42,019</u>	<u>156,269</u>	<u>131,956</u>	<u>24,313</u>		<u>464,704</u>
<b>Other Revenue from Own Sources</b>							
Licenses & Permits	48,534	36,875	56,898	50,625	6,273		82,500
Recycling Dollies & Lids	151	67	209	200	9		800
Interest & Sundry	10,639	2,667	30,321	8,000	22,321	2	32,000
Miscellaneous	775	833	1,100	2,500	(1,400)		10,000
Fire Dept. Administration	1,000	1,000	3,000	3,000	0		12,000
Local Improvement Levy Mulberry Lane	4,708	4,708	4,708	4,708	0		4,708
	<u>65,808</u>	<u>46,150</u>	<u>96,236</u>	<u>69,033</u>	<u>27,203</u>		<u>142,008</u>
<b>Conditional Transfers</b>							
Canada Day Grant	0	0	0	0	0		1,500
Grant - Other	25,000	0	25,000	0	25,000	3	0
Grant - Students	0	0	0	0	0		50,000
	<u>25,000</u>	<u>0</u>	<u>25,000</u>	<u>0</u>	<u>25,000</u>		<u>51,500</u>
<b>Other Transfers</b>							
Surplus of 2nd Previous Year	0	0	274,070	274,070	0		274,070
Utility Fund Transfer	130,625	130,625	130,625	130,625	0		522,500
	<u>130,625</u>	<u>130,625</u>	<u>404,695</u>	<u>404,695</u>	<u>0</u>		<u>796,570</u>
<b>EXPENSES</b>							
<b>General Government Services</b>							
Legislative							
Mayor	3,250	3,917	10,741	11,750	1,009		47,000
Councillors	10,837	11,258	32,541	33,775	1,234		135,100
Regional Service Commission 9	1,256	1,256	3,769	3,769	0		15,076
Other	320	292	940	875	(65)		13,500
	<u>15,663</u>	<u>16,723</u>	<u>47,991</u>	<u>50,169</u>	<u>2,178</u>		<u>210,676</u>
Administrative							
Administration - Wages & Benefits	83,886	88,047	254,036	258,963	4,928		1,189,610
Office Building	57,685	60,250	94,844	81,250	(13,594)	4	177,750
Supplies	26,382	28,917	42,717	45,750	3,033		143,000
Solicitor	134	4,167	5,126	12,500	7,374		50,000
Professional Fees	0	0	0	0	0		35,000
Other	15,520	15,717	41,670	41,350	(320)		110,000
	<u>183,607</u>	<u>197,097</u>	<u>438,392</u>	<u>439,813</u>	<u>1,421</u>		<u>1,705,360</u>
Other General Government Services							
Website/Other	516	500	2,611	2,500	(111)		3,000
Community Communications (Team)	140	460	1,183	1,381	198		5,525
Civic Relations	1,809	83	1,809	250	(1,559)		1,000
Insurance	0	0	280,086	282,462	2,376		282,462
Donations	0	0	5,404	5,400	(4)		36,500
Cost of Assessment	0	0	0	0	0		328,068
Property Taxes - L.P.P.	17,410	16,000	17,410	16,000	(1,410)		16,000
Fox Farm Rental Expenses	870	333	870	1,000	130		4,000
	<u>20,746</u>	<u>17,377</u>	<u>309,373</u>	<u>308,993</u>	<u>(380)</u>		<u>676,555</u>
<b>Total General Government Services</b>	<b>220,016</b>	<b>231,197</b>	<b>795,756</b>	<b>798,976</b>	<b>3,220</b>		<b>2,592,591</b>
<b>Protective Services</b>							
Police							
Police Protection	271,400	272,601	814,199	817,803	3,604		3,271,213
Crime Stoppers	2,800	2,800	2,800	2,800	0		2,800
	<u>274,200</u>	<u>275,401</u>	<u>816,999</u>	<u>820,603</u>	<u>3,604</u>		<u>3,274,013</u>
Fire							
Fire Protection	181,139	181,139	543,416	543,416	0		2,614,733
Water Costs Fire Protection	330,000	330,000	330,000	330,000	0		330,000
	<u>511,139</u>	<u>511,139</u>	<u>873,416</u>	<u>873,416</u>	<u>0</u>		<u>2,944,733</u>
Emergency Measures							
EMO Director/Committee	0	0	0	500	500		500
	<u>0</u>	<u>0</u>	<u>0</u>	<u>500</u>	<u>500</u>		<u>500</u>
Other							
Animal & Pest Control	215	417	645	1,250	605		5,000
Other	0	958	0	2,875	2,875		11,500
	<u>215</u>	<u>1,375</u>	<u>645</u>	<u>4,125</u>	<u>3,480</u>		<u>16,500</u>
<b>Total Protective Services</b>	<b>785,554</b>	<b>787,915</b>	<b>1,691,061</b>	<b>1,698,644</b>	<b>7,584</b>		<b>6,235,746</b>

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**Transportation Services**

Common Services							
Administration (Wages & Benefits)	111,235	121,824	329,945	368,272	38,327	5	1,557,760
Workshops, Yards & Equipment	109,435	115,517	238,791	249,850	11,059	6	756,350
Engineering	0	625	4,257	1,875	(2,382)		7,500
	<u>220,670</u>	<u>237,966</u>	<u>572,994</u>	<u>619,997</u>	<u>47,003</u>		<u>2,321,610</u>
Roads & Streets	437	2,500	2,811	3,500	689		65,000
Crosswalks & Sidewalks	434	1,491	1,352	4,472	3,120		17,300
Culverts & Drainage Ditches	0	0	2,998	3,000	2		80,000
Street Cleaning & Flushing	69	0	69	0	(69)		45,000
Snow & Ice Removal	125,199	134,504	430,437	428,513	(1,924)		810,000
Flood Costs	0	5,000	0	5,000	5,000		15,000
	<u>126,139</u>	<u>143,495</u>	<u>437,669</u>	<u>444,485</u>	<u>6,816</u>		<u>1,032,300</u>
Street Lighting	12,182	12,083	36,507	36,250	(257)		145,000
Traffic Services							
Street Signs	0	833	2,644	2,500	(144)		10,000
Traffic Lanemarking	0	0	0	0	0		35,000
Traffic Signals	1,034	833	2,885	2,500	(385)		10,000
Railway Crossing	1,445	2,083	5,463	6,250	787		25,000
	<u>2,479</u>	<u>3,750</u>	<u>10,992</u>	<u>11,250</u>	<u>258</u>		<u>80,000</u>
Public Transit							
Public Transit - Comex Service	18,735	21,788	18,735	21,788	3,053		87,152
Public Transit - Other	146	208	438	625	187		2,500
	<u>18,881</u>	<u>21,996</u>	<u>19,173</u>	<u>22,413</u>	<u>3,240</u>		<u>89,652</u>
<b>Total Transportation Services</b>	<b>380,351</b>	<b>419,290</b>	<b>1,077,335</b>	<b>1,134,394</b>	<b>57,060</b>		<b>3,668,562</b>

**Environmental Health Services**

Solid Waste Disposal Land Fill garbage	15,962	18,690	51,021	56,070	5,049		224,280
Solid Waste Disposal Landfill Compost	1,745	3,204	4,698	9,612	4,914		38,448
Solid Waste Collection Fero	53,365	64,250	167,663	192,750	25,087	7	771,000
Solid Waste Recycling bins	0	0	0	0	0		4,000
Clean Up Campaign	0	0	521	0	(521)		40,000
	<u>71,072</u>	<u>86,144</u>	<u>223,904</u>	<u>258,432</u>	<u>34,528</u>		<u>1,077,728</u>

**Environmental Development Services**

<b>Planning &amp; Zoning</b>							
Administration	47,757	63,469	125,403	168,994	43,591	8	550,000
Planning Projects	0	4,583	0	13,750	13,750	9	55,000
Heritage Committee	0	1,250	0	3,750	3,750		15,000
	<u>47,757</u>	<u>69,302</u>	<u>125,403</u>	<u>186,494</u>	<u>61,091</u>		<u>620,000</u>
Envision Saint John	15,965	15,996	47,894	47,987	93		191,950
Tourism	0	1,500	0	4,500	4,500		18,000
	<u>15,965</u>	<u>17,496</u>	<u>47,894</u>	<u>52,487</u>	<u>4,593</u>		<u>209,950</u>
	<u>63,722</u>	<u>86,798</u>	<u>173,297</u>	<u>238,982</u>	<u>65,685</u>		<u>829,950</u>

**Recreation & Cultural Services**

Administration	51,666	53,444	121,115	112,333	(8,782)	10	399,000
Beaches	0	0	0	0	0		53,500
Rothsay Arena	51,435	48,667	116,173	111,380	(4,794)		367,000
Memorial Centre	9,274	13,317	31,994	23,150	(8,844)	11	67,850
Summer Programs	80	0	252	0	(252)		72,100
Parks & Gardens	39,249	45,726	113,936	111,778	(2,158)		691,725
Rothsay Common Rink	12,548	10,060	43,738	38,000	(5,738)		52,950
Playgrounds and Fields	8,702	6,750	10,270	13,917	3,647		134,000
The Hive expenses	1,248	1,167	2,908	3,500	592		14,000
Regional Facilities Commission	30,004	30,068	90,140	90,205	65		360,819
Kennebecasis Public Library	7,084	7,084	21,253	21,253	0		85,012
Special Events	978	1,000	10,101	9,500	(601)		40,000
PRO Kids	7,500	7,500	7,500	7,500	0		7,500
	<u>219,768</u>	<u>224,783</u>	<u>569,380</u>	<u>542,515</u>	<u>(26,866)</u>		<u>2,345,456</u>

**Fiscal Services**

<b>Debt Charges</b>							
Interest	356	333	1,270	1,000	(270)		195,591
Debtenture Payments	0	0	0	0	0		667,000
	<u>356</u>	<u>333</u>	<u>1,270</u>	<u>1,000</u>	<u>(270)</u>		<u>862,591</u>
Transfers To:							
Capital Fund for Capital Expenditures	0	0	0	0	0		3,750,000
Reserve Funds	0	0	0	0	0		250,000
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>		<u>4,000,000</u>
	<u>356</u>	<u>333</u>	<u>1,270</u>	<u>1,000</u>	<u>(270)</u>		<u>4,862,591</u>

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## Town of Rothesay

## Variance Report - General Fund

Note #		Actual	2 months ending Budget	2023-02-28 Better/(Worse)	Description of Variance
<b>Revenue</b>					
1	Arena Revenue	106,110	89,505	\$ 16,605	Higher than budgeted revenue
2	Interest & Sundry	30,321	8,000	\$ 22,321	Conservative estimate of interest rates
3	Grant - Other	25,000	0	\$ 25,000	Pickle Ball Grant advance
				Total	\$ 63,926
				Variance per Statement	\$76,516
				Explained	84%
<b>Expenses</b>					
<i>General Government</i>					
4	Office Building	94,844	81,250	\$ (13,594)	Upstairs TH renovations for tenants
<i>Protective Services</i>					
<i>Transportation</i>					
5	Administration (Wages & Benefits)	329,945	368,272	\$ 38,327	1 vacant position
6	Workshops, Yards & Equipment	238,791	249,850	\$ 11,059	Fuel costs and bldg repairs lower than estimated
<i>Environmental Health</i>					
7	Solid Waste Collection Fero	167,663	192,750	\$ 25,087	Fuel escalation lower than anticipated
<i>Environmental Development</i>					
8	Administration	125,403	168,994	\$ 43,591	Vacant position and budget for software
9	Planning Projects	0	13,750	\$ 13,750	No expenses incurred to date
<i>Recreation &amp; Cultural Services</i>					
10	Administration	121,115	112,333	\$ (8,782)	Perfect Mind Software
11	Memorial Centre	31,994	23,150	\$ (8,844)	Repairs for rental
<i>Fiscal Services</i>					
				Total	\$ 100,593
				Variance per Statement	140,914
				Explained	71%

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# Town of Rothesay

Capital Projects 2023

General Fund

3 Months Ended 2023-03-31

	ANNUAL BUDGET	COUNCIL APPROVED		CURRENT Y-T-D	Remaining Budget
<b>General Government</b>					
G 202* 001 Town Hall Improvements	40,000	0		1,976	38,024
G 202* 00* IT	17,000	0		0	17,000
Total General Government	57,000	0	0	1,976	55,024
<b>Protective Services</b>					
P-202*-0** Protective Serv. Equipment Pu	1,270,000	0		105,375	1,164,625
Total Protective Services	1,270,000	0	0	105,375	1,164,625
<b>Transportation</b>					
T-2023-001 Asphalt 2023	1,225,000	111,392		30,138	1,194,863
T-2022-003 Buildings - Master Drive HVAC	85,000	0		29,996	55,004
T-2023-004 Intersection Improvement	175,000	214,711		0	175,000
T-202*-00* Fleet Replacement	750,000	691,429		2,913	747,087
Unassigned:					
Total Transportation	2,235,000	1,017,532	0	63,046	2,171,954
<b>Recreation</b>					
R-202*-00* Recreation Equipment	215,000	28,220		31,103	183,897
R-202*-00* Recreation Master Plan	60,000	0		0	60,000
R-2022-002 Recreation Pickle Ball	150,000	77,081		4,327	145,673
R-2022-004 Wells Bldg	2,500,000	0		527,506	1,972,494
R-202*-00* Arena Renovation	100,000	0		4,239	95,761
R-2023-005 McGuire Centre Repairs	30,000	0		0	30,000
Total Recreation	3,055,000	105,300	0	567,175	2,487,825
<b>Carryovers</b>					
T-2020-013 Stormwater Master Plan	0	0		8,357	-8,357
T-2020-014 Traffic Study	0	0		1,116	-1,116
R-2021-002 2021 Wells Building	0	0		2,249	-2,249
T-2022-001 Asphalt	0	0		960	-960
T-2022-004 Intersection Improvement	0	0		6,603	-6,603
	0	0	0	19,285	-19,285
<b>Total</b>	<b>\$ 6,617,000</b>	<b>\$ 1,122,832</b>	<b>\$ -</b>	<b>\$ 756,857</b>	<b>\$ 5,860,143</b>

2023 Budget and Funding Allocation

Funding	2023	Operating	Reserve	Gas Tax	Borrow	Grant
General Government	57,000	57,000				
Protective Services	1,270,000	20,000			1,250,000	
Transportation	2,235,000	1,510,000		725,000		
Recreation	3,055,000	2,245,000		100,000		710,000
<b>Total</b>	<b>\$ 6,617,000</b>	<b>\$ 3,832,000</b>	<b>\$ -</b>	<b>\$ 825,000</b>	<b>\$ 1,250,000</b>	<b>\$ 710,000</b>



# Town of Rothesay

## Utility Fund Financial Statements

March 31, 2023

Attached Reports:

Capital Balance Sheet	U1
Reserve Balance Sheet	U2
Operating Balance Sheet	U3
Operating Income Statement	U4
Variance Report	U5
Capital Summary	U6

## Town of Rothesay

## Capital Balance Sheet

As at 2023-03-31

ASSETS

## Assets:

Capital Assets - Under Construction - Utilities	1,045,388
Capital Assets Utilities Land	119,970
Capital Assets Utilities Buildings	2,003,612
Capital Assets Utilities Equipment	813,621
Capital Assets Utilities Water System	29,367,286
Capital Assets Utilities Sewer System	26,453,412
Capital Assets Utilities Land Improvements	42,031
Capital Assets Utilities Roads & Streets	220,011
Capital Assets Utilities Vehicles	113,001
	<u>60,178,334</u>

Accumulated Amortization Utilites Buildings	(901,044)
Accumulated Amortization Utilites Water System	(9,388,542)
Accumulated Amortization Utilites Sewer System	(9,810,100)
Accumulated Amortization Utilites Land Improvements	(42,031)
Accumulated Amortization Utilites Vehicles	(47,171)
Accumulated Amortization Utilites Equipment	(386,734)
Accumulated Amortization Utilites Roads & Streets	(24,930)
	<u>(20,600,551)</u>

TOTAL ASSETS	<u><u>39,577,782</u></u>
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LIABILITIES

## Current:

Util Capital due to/from Util Operating	150,000
Total Current Liabilities	<u>150,000</u>

## Long-Term:

Long-Term Debt	7,967,369
Total Liabilities	<u>8,117,369</u>

EQUITY

## Investments:

Investment in Fixed Assets	31,460,414
Total Equity	<u>31,460,414</u>
TOTAL LIABILITIES & EQUITY	<u><u>39,577,782</u></u>

# Town of Rothesay

Balance Sheet - Utilities Fund Reserves  
2023-03-31

## ASSETS

BNS Utility Capital Reserve # 00241 12	62,069
BNS - Util Capital Reserve GIC	<u>1,100,000</u>
	<u>\$ 1,162,069</u>

## LIABILITIES AND EQUITY

Invest. in Utility Capital Reserve	730,318
Invest. in Utility Operating Reserve	109,384
Invest. in Sewerage Outfall Reserve	<u>322,367</u>
	<u>\$ 1,162,069</u>

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# Town of Rothesay

Utilities Fund Operating Balance Sheet  
As at 2023-03-31

## ASSETS

Current assets:	
Accounts Receivable Net of Allowance	2,921,844
Total Current Assets	2,921,844
Other Assets:	
Projects	45,452
	45,452
TOTAL ASSETS	\$ 2,967,296

## LIABILITIES

Accrued Payables	17,332
Due from General Fund	678,910
Due to Capital Fund	(150,000)
Deferred Revenue	12,012
Total Liabilities	558,254

## EQUITY

Surplus:	
Opening Retained Earnings	32,898
Profit (Loss) to Date	2,376,144
	2,409,042
TOTAL LIABILITIES & EQUITY	\$ 2,967,296



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Town of Rothesay  
Utilities Operating Income Statement  
3 Months Ended 2023-03-31

	CURRENT MONTH	BUDGET FOR MONTH	CURRENT YTD	BUDGET YTD	VARIANCE Better(Worse)	NOTE #	ANNUAL BUDGET
<b>RECEIPTS</b>							
Sale of Water	283,397	307,698	284,352	307,698	(23,346)	1	1,155,000
Meter and non-hookup fees	16,579	16,105	16,579	16,105	474		64,420
Water Supply for Fire Prot.	330,000	330,000	330,000	330,000	0		330,000
Local Improvement Levy	58,881	59,000	58,881	59,000	(119)		59,000
Sewerage Services	1,978,670	1,942,500	1,978,670	1,942,500	36,170	2	1,942,500
Connection Fees	72,375	14,583	75,075	43,750	31,325	3	175,000
Interest Earned	8,294	7,500	24,707	22,500	2,207		90,000
Misc. Revenue	388	610	763	1,831	(1,068)		7,323
Surplus - Previous Years	0	0	41,757	41,757	0		41,757
<b>TOTAL RECEIPTS</b>	<b>2,748,583</b>	<b>2,677,997</b>	<b>2,810,783</b>	<b>2,765,141</b>	<b>45,642</b>		<b>3,865,000</b>
<b>WATER SUPPLY</b>							
Share of Overhead Expenses	52,250	52,250	52,250	52,250	0		209,000
Wages	14,368	13,835	43,337	41,506	(1,830)		232,000
Audit/Legal/Training	1,046	8,375	3,683	9,625	5,942		13,500
Other Water	31	42	609	125	(484)		500
Purification & Treatment	34,230	30,500	59,765	65,500	5,735		536,000
Transmission & Distribution	297	9,167	3,188	27,500	24,312	4	110,000
Power & Pumping	5,526	4,250	21,097	12,750	(8,347)		51,000
Billing/Collections	97	417	292	1,250	958		5,000
Water Purchased	124	100	249	300	51		1,200
Misc. Expenses	481	2,250	5,721	6,750	1,029		27,000
McGuire Road Operating	441	1,500	1,874	4,500	2,626		18,000
<b>TOTAL WATER SUPPLY</b>	<b>108,891</b>	<b>122,685</b>	<b>192,064</b>	<b>222,056</b>	<b>29,992</b>		<b>1,203,200</b>
<b>SEWERAGE COLLECTION &amp; DISPOSAL</b>							
Share of Overhead Expenses	78,375	78,375	78,375	78,375	0		313,500
Wages	29,000	29,000	87,000	87,000	0		348,000
Audit/Legal/Training	235	3,417	1,480	4,250	2,770		11,000
Collection System Maintenance	4,762	7,917	5,384	13,750	8,366		85,000
Sewer Claims	121	0	4,842	5,000	158		20,000
Lift Stations	8,534	6,750	20,084	19,250	(834)		77,000
Treatment/Disposal	18,904	19,583	38,377	34,750	(3,627)		103,000
Misc. Expenses	5,786	2,167	7,031	6,500	(531)		26,000
<b>TOTAL SWGE COLLECTION &amp; DISPC</b>	<b>145,717</b>	<b>147,208</b>	<b>242,575</b>	<b>248,875</b>	<b>6,300</b>		<b>983,500</b>
<b>FISCAL SERVICES</b>							
Interest on Long-Term Debt	0	0	0	0	0		254,803
Principal Repayment	0	0	0	0	0		548,497
Transfer to Reserve Accounts	0	0	0	0	0		175,000
Capital Fund Through Operating	0	0	0	0	0		700,000
<b>TOTAL FISCAL SERVICES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>1,678,300</b>
<b>TOTAL EXPENSES</b>	<b>254,608</b>	<b>269,894</b>	<b>434,639</b>	<b>470,931</b>	<b>36,292</b>		<b>3,865,000</b>
<b>NET INCOME (LOSS) FOR THE PER</b>	<b>2,493,976</b>	<b>2,408,103</b>	<b>2,376,144</b>	<b>2,294,209</b>	<b>81,934</b>		<b>(0)</b>

# Town of Rothesay

Variance Report - Utility Operating  
2023-03-31

Note #	Account Name	Actual YTD	Budget YTD	Variance Better(worse)	Description of Variance
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Revenue

1	Sale of Water	284,352	307,698	(23,346)	Usage lower than expected
2	Sewerage Services	1,978,670	1,942,500	36,170	Increase in users + fee increase > budget
3	Connection Fees	75,075	43,750	31,325	Apt building in Q1

Expenditures

Water

4	Transmission & Distribution	3,188	27,500	24,312	Budget smoothed over yr
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Sewer

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Fiscal Services

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# Town of Rothesay

Capital Projects 2023

Utility Fund

3 Months Ended 2023-03-31

	Original BUDGET	Council Approval	CURRENT Y-T-D	Remaining Budget
<b>WATER</b>				
W-2022-003 Filtration Bldg Water	630,000	-	8,022	621,978
	<u>\$ 630,000</u>	<u>\$ -</u>	<u>\$ 8,022</u>	<u>\$ 621,978</u>

<b>SEWER</b>				
T-202*-001 Sewer work in Ashphalt contract	100,000	\$ -	0	100,000
S-2021-001 Turnbull Court Design	500,000	\$ -	1,100	498,900
S-2021-008 WWTP Design Phase II	50,000	\$ -	11,500	38,500
S-2023-002 Lagoon Dredging	1,320,000	\$ -	0	1,320,000
	<u>1,970,000</u>	<u>-</u>	<u>12,600</u>	<u>1,957,400</u>

<b>Total Approved</b>	<u>2,600,000</u>	<u>-</u>	<u>20,622</u>	<u>2,579,378</u>
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**Carryovers**

Funded from Reserves

S-2020-001 Turnbull Court Design	0	0	19,936	-19,936
W-2021-004 Well Development - Quality	-	0	4,894	-4,894
	<u>0</u>	<u>0</u>	<u>24,830</u>	<u>-24,830</u>
	<u>2,600,000</u>	<u>-</u>	<u>45,452</u>	<u>2,554,548</u>

**Funding:**

	Total	Operating	Reserves	Borrow	Gas Tax	Grants
Water	630,000	330,000			300,000	
Sewer	1,970,000	370,000		\$ 1,600,000		
	<u>\$ 2,600,000</u>	<u>\$ 700,000</u>	<u>\$ -</u>	<u>\$ 1,600,000</u>	<u>\$ 300,000</u>	<u>\$ -</u>

# Town of Rothesay

2023-03-31

219500-60

Donations/Cultural Support

Budget

Paid to date

KV3C (in kind)	2,500.00	-
NB Medical Education Trust	5,000.00	
KV Food Basket	5,000.00	154.04
Fairweather Scholarship	1,000.00	
Saint John Theatre Company	1,000.00	
Symphony NB	2,500.00	
sub	<u>17,000.00</u>	<u>154.04</u>

Other:	19,500.00	
Sophia Recovery Centre		5,000.00
Rothesay High School		250.00
Special Olympics NB		200.00
You Can Ride Two		500.00
sub	<u>19,500.00</u>	<u>5,950.00</u>

<u>36,500.00</u>	<u>6,104.04</u>
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G/L Balance		<u>6,104.04</u>	-
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**Other:**

Kennebecasis Crimestoppers	2,800.00	2,800.00	Protective Services
PRO Kids	7,500.00	7,500.00	Recreation
	<u>10,300.00</u>	<u>10,300.00</u>	

# TOWN OF ROTHESAY

FINANCE COMMITTEE

April 20, 2023

In attendance:

Mayor Nancy Grant

Deputy Mayor Matt Alexander

Councillor Don Shea

Councillor Helen Boyle

Town Manager John Jarvie

Treasurer Doug MacDonald

Financial Officer Laura Adair

The meeting was called to order at 8:50am.

The agenda was accepted with an alteration to the sequence, # (4) compliance report to be discussed prior to 3(d) to allow Don Shea to exit meeting due to a conflict of interest. (HB/DS)

The minutes from March 30, 2023 were accepted as presented (NG/DS)

## **February Financial Statements**

- a) **General Fund** – Treasurer Doug MacDonald reviewed March Statements, nothing out of the ordinary. Variance report explained any significant differences.
- b) **Utility Fund** – Treasurer Doug Macdonald reviewed statements. Water volume consumption is lower than the previous years, which results in lower revenue. Sewer revenue higher due to new users.

**The statements were accepted as presented (DS/HB).**

## **Donation Requests – 2023 Summary**

- a) **Heritage NB** – It was agreed to **recommend deny request to Council to fund \$1000 (DS/NG)**
- b) **KV Girls Softball** –It was agreed to **recommend to council to fund \$500 for the East Coast Games Event (DS/NG)**

## **Compliance Report**

Compliance report – all items filed

Motion to accept and receive **items for information (HB/DS)**



Don Shea exited meeting at 9:10am.

**Donation Requests – 2023 Summary**

- c) **Bradley Joudry** - It was agreed to deny request based on Grants and Donation policy 1(c) (NG/HB)
- d) **World Performers Canada** – It was agreed to recommend to council to fund \$500 to **the group going to the World Performers** (HB/NG)

**Next Meeting**

Regular Finance Meeting May 18, 2023

The meeting adjourned at 9:40am.

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Deputy Mayor Matt Alexander  
Chairman

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Laura Adair  
Recording Secretary



2023 May 8 Open Session FINAL\_123

# ROTHESAY MEMORANDUM



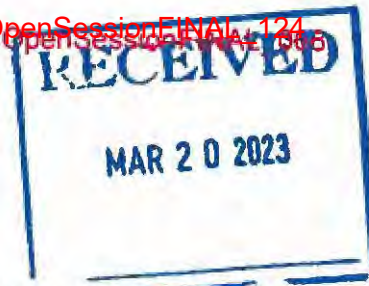
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TO : Mayor and Council  
FROM : Finance Committee  
DATE : May 2, 2023  
RE : Donation Recommendations

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The finance committee recommends the following motion re donation requests:

- a) Council deny a grant request from Association Heritage NB.
- b) Council approve a grant in the amount of \$500 to KV Girls Softball Association.
- c) Council deny a grant request from Bradley Joudry.
- d) Council approve a grant in the amount of \$500 to the dance group attending the 2023 Dance World Cup.



March 8, 2023

Your Worship and members of Council,

The Association Heritage New Brunswick (AHNB) is the official non-profit association of New Brunswick's heritage organizations, encompassing over 100 member groups including museums, historical sites, and galleries. Their mission is to promote the conversation, preservation, interpretation and appreciation of New Brunswick's heritage resources.

The AHNB annual conference is the premier event for museum professionals and specialists in heritage to come together to advance their skills and knowledge. AHNB's 49<sup>th</sup> Annual Conference and AGM will take place this year from November 8-10 in Sussex, at the Fairlane Inn. As the Conference Committee Chair, I, Melanie Wade, am reaching out to you today. We are looking for sponsors to support our conference through a one-time donation of up to \$1000.00

We have reached out to the Mayor's and Council of other communities in both Saint John and Kings counties and wonder if perhaps a combined donation from the areas in our Heritage Zone might be a possibility.

Our conference is an ideal opportunity to showcase and market your town and its services to our members. This year we would like to add value to your involvement in AHNB's conference by increasing the visibility of your town and raising awareness of the businesses and/or companies.

We would like to offer Rothesay the following benefits as a sponsor:

1. Rothesay logo would be prominently displayed within our conference program
2. Rothesay Promotional materials would be included in swag bags
3. Rothesay logo would be prominently featured in all communications about the event, on social media etc.
4. We would offer an opportunity to provide a promotional sign visible throughout our lunch and banquet.
5. We would offer a special thank you, by the host of the conference prior to the start of the conference and again at the end.

Please do not hesitate to contact me at (506) 756-8546 or if you prefer my email is [kingscountyhistoricalsociety@gmail.com](mailto:kingscountyhistoricalsociety@gmail.com)

You can find mor information about AHNB on their website at <https://ahnb-apnb.ca/>. We look forward to building on your relationship with heritage decision makers from across New Brunswick.

With our best regards,

Melanie A. Wade

Conference Committee Chair

**SCHEDULE A**

**Application for Rothesay Municipal Grant**



App. Date: April 10th, 2023

Applicant: KV Girls Softball Association

Address: 175 Hampton Rd, PO Box 21005, Quispamsis, NB

Contact: Stacy Blois Tel. (506) 650-9336

Email: president@kvsoftball.ca

Organization Description:

KV Girls Softball is a non profit fastpitch program for girls aged 4-19. In 2022 more than 360 girls participated in our program.

Amount Requested: \$ 500.00

Descriptions of proposed event or activity:

KVGSA has been chosen as the association to host the softball division of the Greater Saint John East Coast Games. Teams from NS, PEI and NB will compete in the U11 division at Wells Field on June 23-25th.

Project costs:

Umpires: \$1120 Field Rental & Field Supplies, \$400 Commemorative t-shirts for participants  
\$860 Medals for Gold and Silver finishing teams \$800 Player of the Game Awards: \$180

Benefits to town of Rothesay:

All teams participating in the East Coast Games will be from away, and will depend on the town of Rothesay to be their venue for meals and snacks for their family throughout the weekend. We are expecting approximately 150 people from away to spend the weekend with us. The Wells Park provides lots of spectator space, and the dog park, walking trail and playground allow the siblings of players to keep busy during the games. We have been commended many times for the Wells Park venue.

All records in the custody and control of the town of Rothesay are subject to the provisions of the Right to Information and Protection of Privacy Act ("the Act"), SNB 2009, c R-10.6 and may be subject to disclosure under the provisions of "the Act". The information collected on this form may be shared with internal departments, external agencies or released at a public Town Council or committee meeting.

Any questions regarding the collection of this information can be directed to the Rothesay Town Clerk, 70 Hampton Road, Rothesay, NB E2E 5L5 (506-848-6664).



**SCHEDULE A**

**Application for Rothesay Municipal Grant**

App. Date: March 31st, 2023

Applicant: Bradley Joudry

Address: Rothesay, NB

Contact: Jeramie Joudry Tel.

Email:

Organization Description: To allow a fostering of leadership, community, health and well-being through the promotion and development of fun and safe football in the province of New Brunswick for all age groups and for both genders

Amount Requested: \$ 2000

Descriptions of proposed event or activity: To sponsor Bradley Joudry in participation of the 2023 Football Canada Cup as team NB travels to Edmonton, AB to represent NB

Project costs: \$2,775

Benefits to town of Rothesay: Support community high performing youth sport as a major sponsor of ensuring a local Rothesay kid is being sponsored by the Town of Rothesay Bradley attends RHS and, has been in Fundy Minor Football since 2017 and, has also given back to his community through coaching the last few years and, in being an active volunteer during the floodings a few years ago in both 2018 and 19.

All records in the custody and control of the town of Rothesay are subject to the provisions of the Right to Information and Protection of Privacy Act ("the Act"), SNB 2009, c R-10.6 and may be subject to disclosure under the provisions of "the Act". The information collected on this form may be shared with internal departments, external agencies or released at a public Town Council or committee meeting.

Any questions regarding the collection of this information can be directed to the Rothesay Town Clerk, 70 Hampton Road, Rothesay, NB E2E 5L5 (506-848-6664).



March 25, 2023

Dr. Nancy Grant, Mayor & Councillors  
 Town of Rothesay  
 70 Hampton Road  
 Rothesay, New Brunswick  
 E2E 5Y2



Dear Dr. Grant & Councillors,

As the Mayor of Rothesay and an ally of young artists, permit me this opportunity to ask for your support assisting my daughter, Julia Shea, and her teammates, to participate as a member of **Team Canada** at the 2023 Dance World Cup in Braga, Portugal – an event that will see competitors from over 60 countries.

Julia Shea, Claire Randall, Harry Halpin and Brigitte Carroll are all residents of the town of Rothesay and Julia, Claire and Brigitte have danced and taught at **KidSing Performance School** (Kennebecasis Valley) for over eight years. In this time, these young artists have represented their community at many provincial competitions, performed at school and community events and contributed to community fundraisers such as the Empty Stocking Fund.

Unfortunately, this opportunity comes with a cost. Each dancer must raise personal funds to participate. This is a once-in-a-lifetime opportunity and I sincerely hope you will consider helping these young artists realize their goals. A cost breakdown for each participant has been provided in the sidebar to the left.

Each youth must have a parent chaperone throughout the process including, accompanying them to Portugal.

On behalf of this wonderful group of teenagers and young adults, I sincerely appreciate your consideration and would like to thank you for supporting Maritime amateur dancers. We have outlined helpful options for donations but any amount is greatly appreciated.

**PARENT CONTACTS:**

Trevor & Jenny Shea

Rothesay, New Brunswick E2E 3L5

**MEMBER TEAM CANADA**

Dance World Cup  
 Braga, Portugal (June 30<sup>TH</sup> – July 8<sup>TH</sup>)

**PHONE**

Trevor Shea:

**WEBSITE**

<https://dwcworld.com/home>

**EMAIL**

**COST ANALYSIS**

\$2367.35	Entry fees, costumes.
\$649.75	Special trio dance fees
\$1000.00	4 overnight rehearsals in Moncton NR
\$938.68	Rehearsal in Toronto
\$1140.00	Accommodations in Toronto
\$2920.62	Return airfare Canada - Portugal
\$600.00	Travel insurance
\$6000.00	Accommodations, Braga.
\$960.00	Meals in Portugal
\$16,636.4	Total Expenses

LEVEL	AMOUNT
<b>GOLD</b>	\$250.00
<b>PLATINUM</b>	\$500.00
<b>PLATINUM PLUS</b>	\$1000.00 (and up)

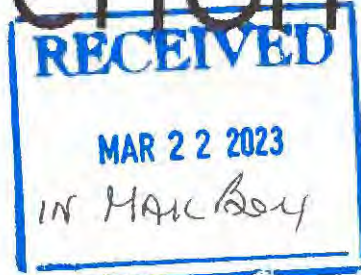
Julia, Claire, Harry and Brigitte hope to have earned your support. Please feel free to connect with the undersigned to follow-up with a face-to-face meeting, phone call or to arrange a donation.

Sincerely,

Trevor Shea (on behalf of Julia, Claire, Harry and Brigitte)



# World Performers CANADA INC.



Oct 2022

To whom it may concern,

World Performers Canada Inc. is an organization dedicated to the development and education of Canadian Dancers nationwide through travelling, training, and performing opportunities at an elite level.

A group of dancers has been selected by World Performers Canada Inc. to represent Canada at the Dance World Cup (Europe) next June/July 2023 in Braga, Portugal. WPC's National Dance Team will represent Canada alongside 60-70 other nations and share the stage with over 6000 competitors world-wide.

Unfortunately, this opportunity does not come without cost. Each dancer must raise personal funds in order to participate in this initiative. This is a once in a lifetime opportunity for dancers across our nation and we hope you might consider helping through sponsorship. With your financial support, not only will you be helping to enrich the life of a dancer in your area but you will be contributing to a dream journey to represent our country while providing memories that will last a lifetime.

Any donation made will allow the dancer to take one more step toward their financial goal. We sincerely appreciate your consideration and would like to thank you for supporting Canadian amateur dancers representing Canada. We have outlined helpful options for donations below but any amount is greatly appreciated. Please make payment payable directly to the dancer. Any donations over \$1000.00 will be recognized on our social media. The company name will be recognized as a supporter. *Brigitte Carroll*

**\*GOLD LEVEL: \$250.00**

**\*PLATINUM LEVEL: \$500.00**

**\*PLATINUM PLUS LEVEL: \$1000.00**

If you have any questions, please do not hesitate to get in touch with us! Thank you again for your consideration and support of our talented Canadian dancers!

Warmest Regards!

*\* See attached sheet for information about dancer Brigitte.*

Jacques Monfiston and Nicole Garland  
Directors/Founders World Performers Canada Inc.  
<http://worldperformerscanada.com>  
Instagram: [worldperformerscanada](https://www.instagram.com/worldperformerscanada)

Here is some information about Brigitte Carroll,

Born and raised in Rothesay, New Brunswick, Brigitte is very excited and honored to be given the opportunity to represent Team Canada at the Dance World Cup this summer in Braga, Portugal. Brigitte will be competing as a member of their senior Jazz and Contemporary team and has also been selected to represent Canada as one of their senior soloists. This opportunity is so special in very many ways for Brigitte. Not only will Brigitte be competing on the world stage, but she will also be given the opportunity to meet and interact with many other dancers from all around the world and share her same love for dance with them. This is also very special to her as she will be sharing this experience with some of her very own students and dance friends. As amazing of an opportunity as this is, it does come at a high cost between airfares, accommodations for rehearsal weekends, accommodations, and food for 10 days in Braga, accommodations for her final rehearsals in Toronto, registration fees, choreography fees, and more!

Brigitte has been a part of the dance world here in the Maritimes for over 15+ years. She started her dance journey as a competitive dancer at Kidding Performance School. You may have seen her in Rothesay High School's musical production as a dancer and choreographer from 2014-2018. After graduating in 2018, Brigitte moved to Charlottetown, PEI to continue her studies in dance performance. She graduated from the dance performance program at Holland College in 2020. Shortly after she also obtained her GFI certificate with a primary focus in Barre fitness and received her Progressive Ballet Technique training. Since graduating, Brigitte moved back to Charlottetown, PEI to choreograph and teach at many local studios and continued dancing as a company member for the hurricanes dance team, X-Clusive Crew, and Oshun Dance Studios. Shortly after her move, she took on a larger role in the competitive dance world as the competitive director for 24Strong. While she is still currently working for 24Strong remotely, she has since moved back to Rothesay, New Brunswick, and continues to teach at both Kidding Performance School and 24STRONG. She is very excited to have returned home to continue educating young dancers and sharing her love for dance with them in her hometown. This next journey will be a very big steppingstone for Brigitte as she aspires to continue to be a dance educator as well as a professional dancer.

A message from Brigitte:

" Growing up in the competitive dance world, the World Performers of Canada team has always been something I dreamt of being a part of. Once I had graduated high school and hung up my dancer's jacket and exchanged it for a teacher's hat, I assumed that my chances of receiving an invitation to this team were over. This organization is one of the very few organizations in Canada that allows dancers over the age of 18 to participate on a competitive and international level team. I am so honored to be representing the East Coast and team Canada as a member of their jazz and contemporary team in Braga, Portugal in June of 2023. My 14-year-old self would be very proud of 22-year-old me.

Thank you to my amazingly supportive friends, students, their families, my past dance teachers, and most importantly my incredibly supportive family. I know there is much fear that comes with watching your child pursue a career in the arts but with their ongoing love and support, they have made this possible for me in so many ways. Any donation, big or small makes a huge difference. Thank you to everyone who has supported me this far and that continues to support me. I am beyond appreciative! If you wish to contact me about sponsorship you can e-mail me at [brigittehcar@gmail.com](mailto:brigittehcar@gmail.com)."

Thank you in advance for your consideration.

Brigitte Carroll



**ROTHESAY**  
**AGE FRIENDLY ADVISORY COMMITTEE**  
Common Room, Rothesay Town Hall  
Tuesday, April 18, 2023 at 10 am



**PRESENT:** COUNCILLOR HELEN BOYLE  
DR. SHAWN JENNINGS  
JILL JENNINGS  
NANCY HASLETT  
DIANE O'CONNOR  
WILLA MAVIS  
DIANNE TAYLOR  
ANGELA MORSE

**DRAFT**

RECREATION COORDINATOR KERI FLOOD  
AGE-FRIENDLY COMMUNITY COORDINATOR KIRSTIN DUFFLEY  
RECORDING SECRETARY ELIANE KNOX

**ABSENT:** ROBERT TAYLOR  
SAMAH MAGHLAWY  
HIGH SCHOOL REPRESENTATIVE (Vacant)  
ROTHESAY RESIDENT (Vacant)  
TOWN MANAGER JOHN JARVIE

The meeting was called to order by K. Duffley at 10:00 a.m. She gave introductory remarks and indicated that during the last meeting on February 21, 2023, no quorum was reached.

### **1. ELECTION OF OFFICERS**

K. Duffley called three times for nominations from the floor for Chairperson. N. Haslett nominated Diane O'Connor as Chairperson. There being no other nominations, Diane O'Connor was elected Chairperson by acclamation.

Chairperson O'Connor called three times for nominations from the floor for Vice Chairperson. N. Haslett nominated Willa Mavis. There being no other nomination, Willa Davis was elected Vice Chairperson by acclamation.

### **2. APPROVAL OF AGENDA**

**MOVED** by Counc. Boyle and seconded by D. Taylor the agenda be approved as circulated.

**CARRIED.**

### **3. ADMINISTRATION**

#### **3.1 Code of Ethics**

All members were asked to review the document, sign the Member Statement, and return it to K. Duffley.



**4. APPROVAL OF MINUTES****4.1 Meeting minutes of November 22, 2022**

**MOVED** by N. Haslett and seconded by Counc. Boyle the minutes of November 22, 2022, be adopted as circulated.

**CARRIED.**

**4.2 Meeting notes of February 21, 2023**

**MOVED** by Vice Chairperson Mavis and seconded by J. Jennings the meeting notes of February 21, 2023, be adopted as circulated.

**CARRIED.**

**5. DECLARATION OF CONFLICT OF INTEREST**

N/A

**6. DELEGATIONS**

N/A

**7. REPORTS AND PRESENTATIONS**

7.1 Aging in NB User Guide (Second Edition): <https://www.stu.ca/aging-in-nb-en/>

Chairperson O'Connor explained to the Committee the second edition of Aging in NB User Guide. K. Duffley mentioned that she can print upon request or can be accessed online. The link is indicated on the meeting agenda. Guides are also available at local libraries. D. Taylor suggested asking social workers to distribute the guide. W. Mavis offered to distribute copies. K. Duffley mentioned that she shared it on social media and in the Rothesay HIVE newsletter.

A discussion took place regarding The Hive holding a Wellness Fair during the Fall. Chairperson O'Connor explained her experience organizing and planning the Wellness Fairs in the past years. She said it was successful and popular events for seniors 50-year old and over. During one event, they counted 1,000 visitors.

N. Haslett asked if funding received from Canadian Health Solutions could be used to organize a health clinic. K. Duffley advised that would have to be decided by Rothesay and Canadian Health Solutions to use the funding in that manner.

K. Duffley informed the Committee that Hampton is organizing a Wellness Fair. She will contact them to inquire regarding their funding. Chairperson pointed out that Hampton Senior Resource Centre holds Speaker Sessions every Fridays.

**8. UNFINISHED BUSINESS**

N/A

**9. CORRESPONDENCE FOR ACTION**

N/A

**10. NEW BUSINESS**

## 10.1 Age-Friendly Programming Update

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**Rothesay Hive Programming**

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**What's Going On:**

- New – We are going to start a Walking Group for the Rothesay Hive. Diane O'Connor will lead the group. No charge for participants.
- New – We now have a Puzzle Library for the Rothesay Hive. Members can borrow puzzles to take home. No charge for participants.
- New – We have pickleball equipment that will be able to be borrowed once the two courts open at Arthur Miller Fields for members. No charge for participants.
- There will be no Tai Chi for the summer months as our instructor is away. Hopefully will return in the Fall.
- Garden Club will have their first meeting for 2023 gardening season on Friday, April 28. No charge for participants.

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**Rothesay Hive Members**

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**Rothesay Hive Facebook Group:** 632 members

**Rothesay Hive Members as of now in 2023:** 87 members.

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**Renforth Seniors Exercise Classes**

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The Renforth Seniors Exercise Classes remain popular. The class is still being offered at the Bill McGuire Centre on Mondays and Wednesdays from September to June each year.

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**Zoomers on the Go**

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The Zoomers on the Go program will continue at the Bill McGuire Centre for the month of April – June on Tuesday and Friday from 9:30am – 10:30am. The class currently has a waitlist. This program is run by UNC Cellab.

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## Saint John Newcomers Centre Programs

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Future Engage continues to have programs at the Rothesay Hive and various other locations depending on the activity on Thursdays from 10am-12pm. They also have their Conversational English Chats on Wednesdays from 3pm-4pm.

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## June 1 – Intergenerational Day

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The Rothesay Hive will host another event for June 1<sup>st</sup> for Intergenerational Day. This year will not be as formal of an event, instead we are proposing a casual open house with lawn games with the students from the surrounding schools and games inside as well. The event would be Thursday afternoon.

Chairperson O'Connor said she will bring skipping ropes for the kids.

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K. Flood suggested the arena to hold the Wellness Fair. She will talk to Chairperson O'Connor, K. Duffley, Charles Jensen, and Ryan Kincade, and get back to the Committee. June was suggested and to reach out to local nursing students. They could check the blood pressure. N. Haslett also suggested approaching local pharmacies. Chairperson O'Connor proposed to contact New Brunswick Extra-Mural retired nurses. N. Haslett mentioned Sandy Bergeron would be a great resource. She recommended holding the event in late September and before making the ice at the arena. Chairperson O'Connor indicated that she has a lot of contacts. It was proposed to do a mini-Wellness Fair at the Bill McGuire Centre to seek the interest of the public.

D. Taylor spoke about the interest regarding The Hive poster with rehab clinics and social programs, particularly the seated classes. She indicated that she had notes and she will give them to K. Duffley.

D. Taylor asked for an update regarding the 2023 Winter Speaker Series that was held in February. K. Flood replied that the number of participants was pretty good. The Death & Taxes was a big success.

### 10.2 Rothesay Hive Member Feedback Survey

K Duffley explained to the Committee that she created a survey for The Hive members only. It will be sent out by email and a paper copy will be given upon request. It would take up to 8 minutes to complete it. She asked the Committee members to please contact her for any comments or suggestions before she sends it next week.

Chairperson O'Connor proposed to do a PSA for CBC radio.

Chairperson O'Connor reminded the Committee members that there are two Committee vacancies.

**11. CORRESPONDENCE FOR INFORMATION**

N/A

**12. DATE OF NEXT MEETING**

The next meeting is tentatively scheduled for Tuesday, May 16<sup>th</sup> at 10 am.

**13. ADJOURNMENT**

**MOVED** by N. Haslett and seconded by Counc. Boyle the meeting be adjourned.

**CARRIED.**

The meeting adjourned at 10:47 am.

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CHAIRPERSON

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RECORDING SECRETARY



**ROTHESAY**  
**2023 May 8 Open Session FINAL 136**  
**WORKS AND UTILITIES COMMITTEE MEETING**  
**Rothesay Town Hall Common Room**  
Wednesday, April 19<sup>th</sup>, 2023  
**5:30 p.m.**



**PRESENT:** DEPUTY MAYOR ALEXANDER, CHAIRPERSON COUNCILLOR  
SHAWN CARTER, VICE CHAIRPERSON  
STEPHEN ROSENBERG  
CYNTHIA VANBUSKIRK

**DRAFT**

TOWN MANAGER JOHN JARVIE  
DIRECTOR OF OPERATIONS BRETT McLEAN  
RECORDING SECRETARY DEBBIE KEYES

**ABSENT:** DAVE BROWN  
SARAH RICHARDS  
GEORGE THAMBI

Deputy Mayor Alexander acted as chairperson and called the meeting to order at 5:32 p.m.

The Committee welcomed new member S. Rosenberg and introductions were made.

**1. ELECTION OF OFFICERS**

Deferred to next meeting of May 17<sup>th</sup>, 2023 due to lack of attendees.

**2. APPROVAL OF AGENDA**

**MOVED** by S. Carter and seconded by C. Vanbuskirk the agenda be approved.

**CARRIED.**

**3. APPROVAL OF MINUTES**

3.1 Regular Works and Utilities Committee meeting of March 22<sup>nd</sup>, 2023

**MOVED** by S. Carter and seconded by C. Vanbuskirk the minutes be approved as circulated.

**CARRIED.**

**4. DECLARATION OF CONFLICT OF INTEREST**

N/A

**5. DELEGATIONS**

N/A

**6. REPORTS & PRESENTATIONS**

N/A



**7. UNFINISHED BUSINESS**

## 7.1 Capital Projects Summary

## 7.2 Solid Waste Tonnage Report

Spring Cleanup is next month:

- Solid Waste pickup is week of May 15<sup>th</sup>, 2023.
- Organic Waste pickup is week of May 22<sup>nd</sup>, 2023.

Town Manager J. Jarvie stated that Fero contract is up this year with an option to extend contract which the Town will bring a recommendation to Council. The Fundy Regional Service Commission is looking at managing a collection system on a regional basis.

## 7.3 Speed Radar Signs Report

**8. CORRESPONDENCE FOR ACTION**

## 8.1 18 March 2023 email from resident RE: Chatwin Street

DO McLean visited Chatwin Street last week, the main area of concern is between Civic #26 and Civic #32. DO McLean stated Chatwin Street will be looked at next year to possibly be added to the priority list on the annual resurfacing program after street is assessed by the Consultant.

**MOVED** by S. Carter and seconded by C. Vanbuskirk to send a letter to the individual and acknowledge their concerns and let the resident know the Town employs 3<sup>rd</sup> party Consultants every other year to do road condition surveys. The condition of Chatwin Street (which includes drainage) will be assessed along with other streets during the annual resurfacing program survey.

**CARRIED.**

**9. NEW BUSINESS****10. CORRESPONDENCE FOR INFORMATION**

## 10.1 Discussion – Welcome Sign - photo provided by DO McLean

DO McLean stated the size of the new signs are 6ft x 12ft. DO McLean is having difficulty finding a location for these as there are a lot of restrictions from the DTI. Once a location has been found, the application will be submitted.

## 10.2 Discussion - Holland Hill Development

DO McLean has been in discussion with the developer on the best options for the land. The options are:

1. The developer builds a public road to the Towns standard.
2. The Town allows the developer to build a private facility over Town land which the developer is responsible for under contract.
3. The Town sells the developer the land.

## 10.3 Discussion – General Winter Maintenance

DO McLean explained the winter maintenance contract currently with Stackhouse expires this year, the extension clause is complete. The Town will be going to tender around August 2023.

**11. DATE OF NEXT MEETING:**

Wednesday, May 17, 2023

**12. ADJOURNMENT**

**MOVED** by S. Carter and seconded by C. Vanbuskirk the meeting be adjourned.

**CARRIED.**

The meeting adjourned at 6:40pm

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CHAIRPERSON

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RECORDING SECRETARY



**ROTHESAY**  
2023 May 8 Open Session FINAL 1739  
**CLIMATE CHANGE ADAPTATION COMMITTEE**  
Rothesay Town Hall Common Room  
& Webex Virtual Meeting  
Tuesday, April 25, 2023 at 5:30 pm



**DRAFT**

**PRESENT:** MAYOR NANCY GRANT  
DEPUTY MAYOR MATT ALEXANDER, CHAIRPERSON  
ANN MCALLISTER  
KOREY NIXON

TOWN MANAGER JOHN JARVIE  
RECORDING SECRETARY ELIANE KNOX

**ABSENT:** COLLEEN LANG  
LORRAINE PETERS

Chairperson Alexander called the meeting to order at 5:37 p.m.

**1. APPROVAL OF AGENDA**

**MOVED** by A. McAllister and seconded by Mayor Grant the agenda be approved, as circulated.

**CARRIED.**

**2. APPROVAL OF MINUTES**

2.1 Regular Climate Change Adaptation Committee meeting of January 24, 2023

**MOVED** by Mayor Grant and seconded by A. McAllister the minutes of January 24, 2023 be adopted, as circulated.

**CARRIED.**

**3. DECLARATION OF CONFLICT OF INTEREST**

N/A

**4. DELEGATIONS**

4.1 **Food Cycle Science Corporation** Kassia Régnier (*see item 7.1.1*)

Chairperson Alexander explained to the Committee that at the last Council meeting a delegation from Food Cycle Science Corporation presented their program. Ms. Régnier is joining the Committee virtually today to explain it to the members.

Ms. Régnier shared her screen. She thanked the Committee for having her today. She is the Municipal Program Coordinator at Food Cycle Science in Ottawa, Ontario. They focus on food waste diversion solutions. They sell directly to customers through different partners such as Vitamix, Breville, Sage, etc.

She explained the municipal partnerships program to the Committee; currently in partnership with 72 municipalities all over the country. The problem with food waste is it freezes during the winter, is heavy, costs a lot of money, etc. Additionally, when sent to landfills it does not really decompose and produces methane, which is a very pungent greenhouse gas emission. Landfills are filling up fast, creating cost and environmental issues. Hauling, transfer, and disposal services are a major cost factor and environmental contributor. Food in the garbage attracts animals, pests, and other unwanted visitors.

She explained some solutions in different cities, such as green bins, however more trucks are on the road and are safety issues. She emphasized that we cannot keep filling our landfills with organics waste.

She presented the Food Cycle Science Corporation solution, which is called Foodcycler. It processes food waste into dry soil in 4-8 hours and does not consume a lot of energy. She showed the two models, FC-30 (2.5 liter) and Maestro (5.0 liter). The final product is dry, sterile, odourless and very rich in nutrients, which is good for gardening, add it to your composter or made into pellets as a home heating alternative. Foodcycler is a net negative carbon solution.

From economic perspectives, the traditional waste management system is costly, very operationally challenging, and a never-ending process. With the Foodcycler, it is a decentralized system. Residents can take charge of their food waste and have an impact right at home.

The company has completed over 50 pilots and more are in progress. What they found in these pilots is that over time people were becoming more aware of their food waste.

She indicated that they have been granted federal funding in the amount of \$400,000 that they are distributing among municipalities across Canada who wish to launch the pilot program; Rothesay could be included. Funding will be available until early June.

They suggest a twelve-week program. Residents would start by purchasing a subsidized Foodcycler from their municipality. The company provides all the necessary marketing, documentation, and support. At the end of the program, they simply ask the participants to fill out an exit survey and then they analyze all the data collected through the tracking and present it back to the Council with a report.

She presented the funded pilot program with support from Impact Canada. They suggest that the municipality subsidizes \$100 per household and the rest is the responsibility of the resident. So, for a community of 5,000 people, they recommend 100 households.

Town Manager Jarvie asked about the experience with people in apartment buildings. Ms. Régnier replied Foodcycler is a great solution for them. The company is doing pilot programs tailored exclusively to multi-residential buildings.

Chairperson Alexander questioned if these can be bought at retail locations or through this program for now. Ms. Régnier replied that they do sell them directly to consumers via their partners, such as Vitamix (in North America), Breville (in Europe) and Sage (in Australia). She confirmed that the price is between \$500 to \$800. Ms. Régnier pointed out that regarding the twelve-week program, they would need the signatures before June to reserve the funding for Rothesay. Therefore, the program would start in the summer and their report would be done in December.

K. Nixon asked what the average expected life of the unit is, who would handle the warranties and maintenance. Ms. Régnier replied as for the FC-30, it lasts around 5 to 7 years. She added that they do offer warranties. The standard is a one-year and extra year warranties can be purchased. The FC-30, they offer a recycling program at the end of life of the units. However, the Maestro is built in modules. When a part of the machine breaks down, a part can be replaced instead of the entire unit. Furthermore, if there is an issue, they ask the resident to contact them directly and they would take care of it and not the municipality.

A. McAllister asked about the size of the unit and if they do sit on the floor or counter. Ms. Régnier replied it is about the size of a bread maker. The unit volume of FC-30 is 30.5 liters and for the Maestro is 28.9 liters. It can be set under the kitchen counter if you have the space.

A. McAllister asked how the unit works. Ms. Régnier explained it completely dehydrates the food waste, grinds it all up and heats it up with hot temperatures. No precaution needed regarding the heat, except to be careful with the blades while washing the unit. When the machine is done, it just shuts off by itself. The machine can handle bone, raw meat, dairy products. The only thing they do not recommend are big bones, such as steak bones, peach pits or too many cherry pits.

Town Manager Jarvie explained the reason why he asked for this presentation to the Committee, is that he receives requests from apartment residents who want to compost and recycle. This could be a solution for them. He reminded that when the compost program started everyone received a little compost container and this machine could replace it. He described the next steps to the Committee members.

K. Nixon asked the quantity units Rothesay would receive. A. McAllister said 200 for the size of the community.

Mayor Grant informed that she and the Town Clerk had already received the information and referred Foodcycler to Fundy Regional Services Commission.

**MOVED** by Mayor Grant and seconded by K. Nixon to recommend to the Council that the Town express interest in the program and subsequently solicit interest from the community, particularly apartments and multi-residential units.

**CARRIED.**

## **5. REPORTS & PRESENTATIONS**

N/A

## **6. UNFINISHED BUSINESS**

### 6.1 Flyers Distribution

6.1.1 News Article <https://www.cbc.ca/news/canada/new-brunswick/saint-john-council-bylaw-flyers-1.6813595>

6.1.2 Memo – Flyer Regulation

A. McAllister asked the Town Manager Jarvie why the memo was prepared and to explain the “heavy-handed”.

Town Manager Jarvie replied that the town has a lot of authority, but do not have enough staff to enforce the by-laws, issue fines and keeping the records.

Mayor Grant said she thinks that the enforcement aspect of this would be minimal because it will be completely based on the complaints. It would be from someone who ‘s got a sign which indicate “no flyers”. Thus, she asked if it would be a simple phone call to the distributor.

Town Manager explained the legal aspects of the enforcement of by-laws to the members.

Mayor Grant added that the by-law would be an educational tool as well.

K. Nixon updated the Committee regarding his experience of stopping the distribution of flyers to his home. He received them once. He described the type of calls that Rothesay would receive are four weeks of accumulating at the end of the driveways. He also added that City of Saint John is moving



forward with a flyer distribution by-law. He would like to move forward with a by-law because of the nuisance and environmental factors.

Town Manager Jarvie gave some examples of complaints and the enforcements. He said he would prefer to put a “no-flyer” sign in the window.

A discussion took place regarding diverse ways of flyers delivery.

Chairperson Alexander expressed that he would like to see reduced waste.

**MOVED** by K. Nixon and seconded by A. McAllister to recommend that Council consider the draft by-law respecting flyer distribution in Rothesay.

**CARRIED.**

Town Manager Jarvie will compare the City of Saint-John and Rothesay draft by-laws for consistency and will prepare a report with recommendations for the Council meeting in May.

## 6.2 Anti-Idling Policy

Town Manager Jarvie explained the difference idling in the summer vis-à-vis winter. He proposed to implement anti-idling on certain town vehicles and equipment this summer until the fall to see how it works. The trial would be from May until November and be reviewed in November. A message will be sent to supervisors and staff. Supervisors will be responsible for overseeing the anti-idling for their staff.

A. McAllister asked the Town Manager Jarvie to send her the draft policy.

## 6.3 Corporate GHG Action Plan - Project Portfolio

Town Manager Jarvie distributed a Corporate GHG Inventory and Action Place Report that he prepared to identify the progress. He reminded the members that there are three components that apply to the town operations. He indicated that it is not his expertise. He explained the tables. He gave the example of Bill McGuire Memorial Centre moving from oil to electricity. The bottom of the table is a comparison between where they were in 2015 and where they were last year. There was a small reduction in the greenhouse gas footprint. He explained the Bill McGuire Centre power bill. He explained that the reason he prepared the report is that these plans are supposed to be 10-year plans which started in 2015. He suggested finding someone to update the report and bring some recommendations to the Committee. He also proposed to compare the increase of electric vehicles on the road. He said he will seek funding.

A. McAllister said she liked the idea and asked if they could also compare with other towns, such as Quispamsis.

K. Nixon asked to which town assets this would apply.

Town Manager Jarvie replied that his thought is that you go back to the original, but different buildings are listed, but he would ask. He listed some upgrades that were done, such as at the pumping stations, the works garage, streetlights, backup generators, etc.

A. McAllister questioned about the arena and reducing the carbon footprint.

Chairperson Alexander replied that the Town plan is to build a new facility and Council does not want to invest in the arena for the moment.

Town Manager Jarvie explained there is an option with the arena project that would have heat captured from the ice plant used to heat to the dressing rooms.

**MOVED** by A. McAllister and seconded by K. Nixon to recommend corporate greenhouse gas inventory and action plans in 2015 to be updated.

**CARRIED.**

**7 NEW BUSINESS**

**7.1 BUSINESS ARISING FROM DELEGATIONS**

7.1.1 Food Cycle Science Corporation

Email

**8 DATE OF NEXT MEETING**

The next meeting is tentatively scheduled for Tuesday, September 26, 2023, at 5:30 pm.

**9. ADJOURNMENT**

**MOVED** by K. Nixon and seconded by A. McAllister the meeting be adjourned.

**CARRIED.**

The meeting adjourned at 6:47 pm.

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CHAIRPERSON

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RECORDING SECRETARY



## INTEROFFICE MEMORANDUM



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TO : Climate Change Action Committee  
FROM : John Jarvie  
Cc :  
DATE : 21/04/2023  
RE : Regulation of Advertising Flyers

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### **Recommendation:**

It is recommended the situation continue to be monitored.

### **Background:**

The Committee has tested the processes available to stop flyer delivery. To date this test has indicated the processes are effective. In the intervening period the Town has received one complaint about undesired flyers being delivered; however, it is not clear that even with a bylaw regulating flyer delivery, the incident would have been avoided. (The complaint was that a shear pin had been broken due to catching a flyer in a snow blower. The individual was clearing a neighbour's driveway.)

While it can be tempting to have Town staff acting in an enforcement role to moderate behaviour, when there are successful measures available to for such purpose, that can be equally effective without resorting to what can appear to the recipient to be 'heavy handed'.

Should the Committee decide to recommend Council adopt a bylaw regulating flyers, a draft by-law is attached.

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**BY-LAW x -2023**

**A BY-LAW RESPECTING FLYER DISTRIBUTION IN ROTHESAY**

BE IT ENACTED by the Council of the town of ROTHESAY under the authority vested in it by the Local Governance Act, SNB 2017, c 18 as follows:

**1. Title**

This By-law may be cited as the "**Flyer Distribution By-law**".

**2. Definitions**

In this by-law:

- a) "**council**" means Rothesay Town Council;
- b) "**distributor**" means any person, which distributes, permits to be distributed or causes to be distributed any flyer which promotes activities outlined in Section 3 of this by-law;
- c) "**flyer**" means any non-subscription based printed or written matter, and includes a circular, leaflet, pamphlet, paper, booklet, postcard, coupon, or any other printed or otherwise reproduced matter;
- d) "**municipality**" means the geographic area constituted as the town of Rothesay;
- e) "**newspaper**" means any newspaper or magazine of general circulation for which the occupant has paid or requested delivery;
- f) "**person**" includes a distributor, business, company, organization or corporation and the heirs, executors, administrators or other legal representatives of a person;
- g) "**residential property**" means property or part thereof used or intended to be used for residential purposes, but does not include the portion of a hotel or motel used for the purpose of lodging for the public or an apartment hotel;

**3. Application**

This by-law applies to any flyer distributed within the municipality that:

- a) Advertises or otherwise promotes any merchandise, product, commodity or thing;
- b) Directs attention to any business or mercantile or commercial establishment or other activity, for the purpose of either directly or indirectly promoting the interests thereof; or
- c) Directs attention to or advertises any meeting, performance, exhibition or event of any kind for which an admission is charged for the purpose of commercial gain or profit.

**4. General**

- a) Any owner or occupier of a residential property may post a sign or notice on such residential property stating they do not wish to receive flyers.
- b) Any owner or occupier of a residential property who wishes to post a sign or notice in accordance with Section 4(a) above may:
  - i. Post a sign or notice in such form as may be provided by the Council, or
  - ii. Post a sign or notice created by the owner or occupier, provided that any such sign or notice meets the following specifications:
    - 1. Is a minimum 11 cm (4.5 in) wide by 12.5 cm (5 in) high;
    - 2. Consists of lettering that is in black font on a white background; and

3. Contains the phrase "**NO FLYERS**" in a font size of at least 38 pt in a sans-serif (plain) font type, such as Arial.
- c) A sign or notice stating the owner or occupier does not want to receive flyers shall be posted on the residence in a manner such that the sign or notice is reasonably visible to a distributor.
- d) No distributor shall distribute or cause to be distributed a flyer at or on a residential property if a sign or notice has been posted pursuant to this Section 4.
- e) Sections 4(d) and 4(h) of this by-law shall not apply to the following:
  - i. Any election advertising material which is permitted to be transmitted or delivered pursuant to any applicable federal, provincial or municipal legislation or regulation;
  - ii. Newspapers delivered to paid or requested subscribers;
  - iii. Community association newsletters or newspapers that do not contain flyers;
  - iv. Information circulars produced by a federal, provincial or municipal government or an agency of such government;
  - v. Information circulars produced by a member of Council, a member of the New Brunswick Legislative Assembly or a member of the Federal Parliament; or
  - vi. An apartment building containing six or more dwelling units.
- f) No distributor shall distribute or cause to be distributed any flyers on residential property other than:
  - i. In a mail box;
  - ii. In a mail slot;
  - iii. In a tube or other receptacle designated for this purpose; or
  - iv. On a doorstep
- g) No distributor shall distribute or cause to be distributed any flyers at or on a residential property where previously delivered flyers have not been retrieved for two consecutive weeks.
- h) No distributor shall distribute or cause to be distributed any flyers to any owner or occupant of residential property by leaving same in the owner or occupant's community mail box where such owner or occupant has posted a sign or notice complying with this Section 4 on the residential property of the owner or occupant.

## 5. Offences

- a) A person who violates a provision of this by-law is guilty of an offence and is liable on conviction to a fine.
- b) The minimum fine for an offence committed under this by-law is \$140 and the maximum fine for an offence committed under this by-law is \$2,100.
- c) If an offence committed under this by-law continues for more than one day:
  - i. The minimum fine that may be imposed is the minimum fine established in this by-law multiplied by the number of days during which the offence continues; and
  - ii. The maximum fine that may be imposed is the maximum fine established in this by-law multiplied by the number of days during which the offence continues.



**6. Enforcement**

- a) Every person duly appointed by Council as a by-law enforcement officer is hereby authorized to carry out any inspection that is necessary for the administration or enforcement of this by-law.
- b) Any peace officer or by-law enforcement officer is hereby authorized to take such actions, exercise such powers and perform such duties, as may be set out in this by-law, or in the *Local Governance Act* and as they may deem to be necessary to enforce any provisions of this by-law.

**7. Severability**

- a) Where a court of competent jurisdiction declares any section or part of a section of this by-law invalid, the remainder of this by-law shall remain in force unless the Court makes an order to the contrary.

FIRST READING BY TITLE \_\_\_\_\_, 2023

SECOND READING BY TITLE \_\_\_\_\_, 2023

READ BY SECTION NUMBER

(Advertised as to content on the  
Rothesay website in accordance  
with the Local Governance act,  
SNB (2017) c.18)

\_\_\_\_\_, 2023

THIRD READING BY TITLE  
AND ENACTMENT

\_\_\_\_\_, 2023

\_\_\_\_\_  
**Dr. Nancy Grant, Mayor**

\_\_\_\_\_  
**Mary Jane Banks, Town Clerk**



**ROTHESAY**  
2023 May 8 Open Session FINAL\_148  
PLANNING ADVISORY COMMITTEE MEETING  
Rothesay Town Hall Common Room  
Monday, May 1, 2023 at 5:30 p.m.



**DRAFT**

**PRESENT:** COUNCILLOR DON SHEA, CHAIRPERSON  
KELLY ADAMS  
JOHN BUCHANAN  
RALPH FORTE  
MATTHEW GRAHAM, VICE-CHAIRPERSON

TOWN MANAGER JOHN JARVIE  
TOWN CLERK MARY JANE BANKS  
RECORDING SECRETARY LIZ HAZLETT

**ABSENT:** TRACIE BRITTAIN  
CHRISTIANE VAILLANCOURT  
COUNCILLOR TIFFANY MACKAY FRENCH

DIRECTOR OF PLANNING/DEVELOPMENT (DPDS) BRIAN WHITE

Chairperson Shea called the meeting to order at 5:29 p.m.

**1. APPROVAL OF THE AGENDA**

**MOVED** by M. Graham and seconded by R. Forte the agenda be approved as circulated.

**CARRIED.**

**2. ADOPTION OF MINUTES**

2.1 Regular Meeting of April 3, 2023

**MOVED** by J. Buchanan and seconded by K. Adams the Minutes of April 3, 2023 be adopted as circulated.

**CARRIED.**

**3. DECLARATION OF CONFLICT OF INTEREST**

N/A

**4. NEW BUSINESS**

N/A

**5. OLD BUSINESS**

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**TABLED ITEMS**

**Tabled February 5, 2018 – no action at this time**

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

**Tabled September 8, 2020 – no action at this time**

5.2 Removal of PAC conditions and variance – 59 Dolan Road (PID 00094938)

**Tabled October 3, 2022 – no action at this time**

5.3 School Avenue (PIDs 30146708 & 30146674) – Rezoning & Subdivision Agreement

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5.4 **38 Appleby Drive**

OWNER:

PID:

PROPOSAL:

**Adam Hoar**

Shannon L. Hoar

30194807

1 Lot Subdivision

**MOVED** by R. Forte and seconded by M. Graham the Planning Advisory Committee hereby removes from the table the subdivision application from Mr. Adam Hoar to subdivide land off 38 Appleby Drive, for one new building lot with reduced public road frontage.

**CARRIED.**

The applicant Mr. Hoar, and Andrew Toole of Don-Moore Surveys & Engineering Ltd., were in attendance. Town Manager Jarvie explained the application is to subdivide the property to create a new lot with access through the existing driveway, a variance for frontage, and land for public purposes.

Mr. Hoar expanded, noting 38 Appleby Drive is his personal residence which he plans to sell once he downsizes to a residence on the new lot. There is more than enough land to accommodate a 40x40 or 1800 sq. ft. building. He added he has developed other properties in Rothesay and is aware of common concerns such as drainage.

The Committee inquired about the existing building (age and any prior concerns with its development), stormwater management (draft plan, evaluation of success, and reaction to public concerns), role of the Committee, and plans for the portion of land fronting on Rothesay Road.

Mr. Hoar noted he is unaware of any prior concerns with the development of the existing property. He mentioned the original owner planned to subdivide the land into 6-7 lots until Mr. Hoar's father purchased it and built a single residence on it 21 years ago. Mr. Hoar then purchased the property from his father 10 years ago. With respect to stormwater management, he explained the development will ensure measures are in place to control runoff that currently flows onto downhill properties.

Mr. Toole elaborated on the draft stormwater management plan provided. He noted conditions are expected to worsen for downstream properties because of changing weather patterns. The stormwater management plan, for the development, will intercept and direct existing runoff into a detention pond, to be released at a controlled rate and into existing municipal infrastructure.

Town Manager Jarvie informed the Committee that staff were unable to review the draft stormwater management plan as it arrived late this afternoon and Committee members were provided a copy at the meeting. Mr. Toole mentioned that the plan is in draft form, but it was modeled and determined to be effective. There will be more details in the final plan.

Mr. Toole addressed pre-and-post development flow, noting the same amount of water will flow from the property but at a controlled rate. In intense rainfall events, downstream properties will benefit from "less" water as the flow will remain consistent whether it is a 1 in 5-year storm or 1 in 100-year storm. He cautioned that the frequency of these events is increasing. When questioned he noted the two red arrows directed at each other, on the draft plan, indicate the location of a catch basin.

In response to an inquiry, Town Manager Jarvie advised the recommended conditions for approval require that a professional stormwater management plan be provided, thus a separate mention of the detention pond is not required. Following an inquiry about the Committee's role, he clarified that the Committee must determine if the variance for lot frontage, and land recommended for public purposes, is acceptable. He cautioned approval should not be granted if the Committee is not satisfied that the lot can be safely constructed on.

Mr. Hoar confirmed he has received public concerns in response to the polling letters. He noted the main concern relates to stormwater, and so he has proactively begun work on the stormwater management plan earlier than necessary. Controlling the water is intended to mitigate existing concerns such as uncontrollable direction and volume, especially with snow and ice build-up and intense rainfall events. He addressed other concerns about garbage, and snow removal, noting these have not been concerns on his other jobsites in the town.

When questioned, Mr. Hoar confirmed the long portion of land leading to Rothesay Road will remain as it is.

Chairperson Shea invited comments from the public. The following people spoke: Ann Fairweather, 2278 Rothesay Road; Sherri and Don Arsenault, 2276 Rothesay Road; Michael Flawn, 68 Riverside Drive; and Ryan Dixon and Erica McAdam, 2274 Rothesay Road. Inquiries were made about the following: a lack of guarantee that stormwater management measures will work, and no recourse available to neighbouring property owners if it doesn't; inclusion of the narrow portion of land, leading to Rothesay Road, if nothing is being done to it; location of the detention pond; blasting; consideration for stormwater implications should other developments be approved uphill; standing water (retention ponds); and a suggestion to redirect the water to Appleby Drive.

Mr. Hoar reiterated that there are no plans for the narrow strip of land heading to Rothesay Road. He reassured the Committee, developers must adhere to, and cannot stray from, the requirements of development agreements and building permits (ex. building size, access, plans and drawings).

Mr. Toole reviewed the draft stormwater management plan, noting a detention pond will be constructed near the existing garage. It will be a dry pond, so standing water will not be an issue. Mr. Hoar reassured the public he does not want flooding to occur. Any problems with the design or construction of the stormwater management infrastructure are the responsibility of either himself or Mr. Toole. Furthermore, the Town has policies in place to ensure infrastructure is built to appropriate standards. Mr. Toole explained how the plan was modeled/tested, utilization of existing stormwater infrastructure, how the water will be released from the detention pond, and rationale for not directing the water to the system on Appleby Drive (insufficient capacity) or directly downhill on the strip of land fronting Rothesay Road (removal of trees required). Mr. Hoar and Mr. Toole reiterated that if the development does not occur, downhill properties will continue to receive an uncontrollable flow of stormwater which is expected to worsen in the future. Mr. Hoar spoke of stormwater management measures he implemented at 177 Gondola Point Road that are working flawlessly. He further noted a breaker might be required, but blasting will not occur, and the property is large enough that development will not compromise the integrity of the hill.

Mr. Hoar explained that consideration was not given to potential development uphill. Should applications be forthcoming, each project must adhere to similar stormwater management

requirements.

For the benefit of the public, M. Graham explained Committee approval is only one step of the process; the Town still needs to approve finalized plans.

When questioned, Mr. Hoar confirmed he is aware of the proposed recommendations.

**MOVED** by M. Graham and seconded by R. Forte the Planning Advisory Committee hereby grants a variance to allow for a reduced frontage of 6.4 meters on Rothesay Road for the proposed building LOT-2 to be created from 38 Appleby Drive (PID 30194807) with the following conditions:

- a. That the driveway access shall be from Appleby Drive through a common driveway documented with a private shared driveway easement agreement registered on the property title of both properties;
- b. The developer shall supply to Rothesay's Town Engineer a stormwater management plan designed by a professional Engineer so that the peak surface runoff rates discharged from a site subsequent to development shall not exceed pre-development peak discharge rates; and
- c. The developer agrees to provide Rothesay's Town Engineer with written stamped certification from the design Engineer that the stormwater management plan has been satisfactorily completed and constructed in accordance with the approved plan.
- d. *Completion of a stormwater management system before issuance of a building permit.*

**ON THE QUESTION:**

There was a brief discussion proposing that a condition be included (d) to ensure the stormwater management system is completed prior to issuance of a building permit.

**NAY vote recorded from J. Buchanan.**

**CARRIED.**

**MOVED** by R. Forte and seconded by M. Graham the Planning Advisory Committee hereby recommends that Council accept the waterfront parcel PID 30194815 as Land for Public Purposes for the proposed building Lot-2 to be subdivided from vacant land off Appleby Drive (PID 30194807).

**CARRIED.**

J. Buchanan left the meeting.

Town Manager Jarvie explained a detailed plan will be prepared, and subsequently reviewed by Town staff, and it may be subject to change. He clarified there are no guarantees, but the Town will have some oversight, and the onus is on the developer to ensure it is built in accordance with the design. He added the plan can be available to the public upon request to the developer.

J. Buchanan returned to the meeting.

Town Manager Jarvie briefly spoke of Town policies pertaining to construction on sloped areas. Construction is not permitted if the grade exceeds 30%, and there are provisions for areas with slopes of 10-30%.



<b>5.5 Holland Drive</b>	<b>Andrew Baskin</b>
OWNER:	A.C. Baskin Investments Inc.
PID:	00056598
PROPOSAL:	4 Story (48 Unit) multi-unit residential building Rezoning R1-B to R-4

The applicant, Mr. Andrew Baskin, and Mr. Jacob Kilpatrick, Civil Engineering Lead of Engineering by Houghton, were in attendance. Chairperson Shea briefly summarized the proposal.

Mr. Baskin informed the Committee that feedback received from prior applications was considered in preparation of the current proposal.

Town Manager Jarvie highlighted the following: a review of the proposal based on the current Municipal Plan and Zoning By-law (new Zoning By-law is forthcoming thus there may be discrepancies such as building height and front of lot parking); a public hearing is scheduled for May 15<sup>th</sup>; and a draft development agreement was provided but is subject to change.

Mr. Kilpatrick gave a presentation, highlighting:

- Revisions based on prior feedback (change to a 4-storey building, 96 units reduced to 48)
- Adjacent properties are largely commercial and multi-unit residential (PID under discussion is closest of the three properties to Hampton Road)
- Alignment with the Municipal Plan (area designated for high-density)
- Promotes walkability
- Underground and surface parking
- Public concerns:
  - o Traffic: traffic study conducted for 96 units deemed the proposal would have a negligible impact, therefore a reduction of almost half (48 units) would have even less of an impact
    - No direct connection to Hampton Road but pedestrian access is possible
  - o Building Height: reduced from 6 storeys to 4 storeys
  - o Fire Protection – 4 storeys similar to many existing buildings serviced by the Kennebecasis Valley Fire Department
- Community benefits:
  - o High demand for housing especially high-quality options
    - Public interest in downsizing due to aging population
  - o Chapel Road to Holland Drive route designated as active transportation route in Rothesay's Active Transportation Master Plan
  - o Water, sewer, and stormwater infrastructure already exists and has sufficient capacity
  - o Contribution to Chapel Road/Marr Road traffic signals
- Parking:
  - o Under the by-law requirement but based on bedrooms per unit (final unit layout addressed further in design phase)
  - o Underground parking is conservative considering size of parking stalls
  - o Parking in front discussed with staff for possible variance, vegetation will be used to screen the parking lot, and it is not considered detrimental to neighbourhood

Chairperson Shea relayed a question from a community member, asking about connections to Canadian Tire and Sobeys. Mr. Baskin mentioned he reached out to Sobeys to discuss the possibility, but his call was not returned. He spoke of a plan for a walkway around the original three parcels but it is not possible in this proposal without shrinking the building. He offered it could be explored when development of the other two parcels of land is discussed. Mr. Kilpatrick noted there is a sidewalk connection in the direction of Canadian Tire and it would not take much to extend the sidewalk. Additionally, a pedestrian connection could be explored from Holland Drive without creating access for vehicles. However, a connection to Sobeys requires use of Town right-of-way.

There was further discussion about the proposal in relation to the Municipal Plan (designated high-density area), and parking requirements (location and capacity – 5 spots short). Town Manager Jarvie advised: use of the land aligns with the Municipal Plan's high density designation and walkability, but it is up to the Committee to determine if the proposal is appropriate; parking in the front of the lot impacts the total area of greenspace required; the integrity of existing infrastructure must be maintained; a pedestrian connection to Hampton Road is possible but a vehicular connection is not recommended; staff agree that traffic would have a negligible impact on Chapel Road; and should applications for development on the other two parcels of land be submitted in the future, they will be judged by their own merit.

When questioned, Mr. Baskin confirmed he also owns the two other lots shown on the site plan.

**MOVED** by K. Adams and seconded by M. Graham the Planning Advisory Committee hereby recommends that Council enact By-law 2-10-34 to rezone land located off Holland Drive (PID 00056598) from Single Family Residential – Standard Zone [R1B] to Multi-Unit Residential (R4) to allow for the development of a 48-unit apartment building subject to the execution of a Development Agreement as amended, in accordance with the Community Planning Act.

#### ON THE QUESTION:

R. Forte was disappointed there are no members of the public to speak for or against the project. He questioned if the project would benefit, or be fair to, nearby residents. He raised a concern that approval of this project may make it easier to approve more high-density developments on the two adjoining parcels of land.

Mr. Kilpatrick reiterated that any proposals for the two parcels of land must undertake the same process as this proposal, and there are density restrictions for each parcel. He asked what Mr. Forte means by “being fair to residents”? Mr. Forte responded by asking Mr. Kilpatrick if he would want the proposal in his backyard. Mr. Kilpatrick mentioned he has children that sometimes play on the street so his focus would be on traffic. Owing to its location, he does not feel the building would be imposing on the neighbourhood. Mr. Baskin agreed, noting: the building is in a gully on a hill which mitigates the overall height; surrounding properties are mostly commercial (visibility from Hampton Road) or multi-unit buildings (two of which Mr. Baskin owns on Scribner Crescent); the property owners of 11 Holland Drive (directly adjacent to the property) and 142 Hampton Road have not spoken out against the proposal; and the plan is to build an aesthetically pleasing building to benefit the Town and its residents. He added the parcel's proximity to Hampton Road is the rationale for building on this parcel first, even though it would be more cost efficient to construct the road to the parcel closest to Chapel Road.

There was a brief discussion about the difference in elevation from the property to the closest property on Chapel Road (#19) – roughly 30ft.

**NAY vote recorded from R. Forte.**

**CARRIED.**

**MOVED** by K. Adams and seconded by M. Graham the Planning Advisory Committee recommends that Council authorize the Mayor and Clerk to enter into an agreement, as amended, to allow for the development of a 48-unit apartment building on land located off Holland Drive (PID 00056598).

**NAY vote recorded from R. Forte.**

**CARRIED.**

**6 CORRESPONDENCE FOR INFORMATION**  
N/A

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

The next meeting will be held on **Monday, June 5, 2023.**

**8. ADJOURNMENT**

**MOVED** by J. Buchanan and seconded by R. Forte the meeting be adjourned.

**CARRIED.**

The meeting adjourned at 6:56 p.m.

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CHAIRPERSON

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RECORDING SECRETARY



2023 May 8 Open Session FINAL\_155  
**ROTHESAY**  
**MEMORANDUM**



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TO : Mayor and Council  
FROM : Planning Advisory Committee  
DATE : May 3, 2023  
RE : 38 Appleby Drive (PID 30194807)

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**Recommendation:**

- Council accept the waterfront parcel PID 30194815 as Land for Public Purposes for the proposed building Lot-2 to be subdivided from vacant land off Appleby Drive (PID 30194807).

**Background:**

The Planning Advisory Committee discussed the following motions at its regular meeting on Monday, May 1, 2023:

**MOVED** by M. Graham and seconded by R. Forte the Planning Advisory Committee hereby grants a variance to allow for a reduced frontage of 6.4 meters on Rothesay Road for the proposed building LOT-2 to be created from 38 Appleby Drive (PID 30194807) with the following conditions:

- a. That the driveway access shall be from Appleby Drive through a common driveway documented with a private shared driveway easement agreement registered on the property title of both properties;
- b. The developer shall supply to Rothesay's Town Engineer a stormwater management plan designed by a professional Engineer so that the peak surface runoff rates discharged from a site subsequent to development shall not exceed pre-development peak discharge rates; and
- c. The developer agrees to provide Rothesay's Town Engineer with written stamped certification from the design Engineer that the stormwater management plan has been satisfactorily completed and constructed in accordance with the approved plan.
- d. *Completion of a stormwater management system before issuance of a building permit.*

**ON THE QUESTION:**

There was a brief discussion proposing that a condition be included (d) to ensure the stormwater management system is completed prior to issuance of a building permit.

**NAY vote recorded from J. Buchanan.**

**CARRIED.**

**MOVED** by R. Forte and seconded by M. Graham the Planning Advisory Committee hereby recommends that Council accept the waterfront parcel PID 30194815 as Land for Public Purposes for the proposed building Lot-2 to be subdivided from vacant land off Appleby Drive (PID 30194807).

**CARRIED.**



70 Hampton Road  
Rothesay, NB  
E2E 5L5 Canada

May 1<sup>st</sup>, 2023

TO: Rothesay Planning Advisory Committee

SUBMITTED BY:

Brian White, Director of Planning & Development Services

DATE: Wednesday, April 26, 2023

SUBJECT: 1 Lot Subdivision Application – 38 Appleby Drive

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#### RECOMMENDATION

Rothesay PAC HEREBY removes from the TABLE the subdivision application from Mr. Adam Hoar to subdivide land off 38 Appleby Drive, for one new building lot with reduced public road frontage.

#### BACKGROUND

On Monday, April 3<sup>rd</sup>, 2023, Rothesay PAC TABLED the subdivision application from Mr. Adam Hoar to subdivide his land at 38 Appleby Drive pending renotification of the neighbouring properties.

#### ANALYSIS

The notification for the April PAC meeting incorrectly identified that meeting as an online meeting which created confusion for some residents. To remedy the notification error Staff did send out letters to residents within 100 meters of the proposed subdivision informing them that the Planning Advisory Committee would meet in person at 5:30 p.m. on Monday, May 1st, 2023, to consider the application.

#### ATTACHMENTS

Attachment A – PAC Recommendation Report





**To:** Chair and Members of Rothesay Planning Advisory Committee  
**From:** Brian L. White, MCIP, RPP  
Director of Planning and Development Services  
**Date:** Thursday, March 30, 2023  
**Subject:** 1 Lot Subdivision – 38 Appleby Drive

<b>Applicant:</b>	Adam Hoar	<b>Property Owner:</b>	Shannon L. Hoar
<b>Mailing Address:</b>	38 Appleby Drive Rothesay, NB E2H 1P2	<b>Mailing Address:</b>	38 Appleby Drive Rothesay, NB E2H 1P2
<b>Property Location:</b>	38 Appleby Drive	<b>PID:</b>	30194807
<b>Plan Designation:</b>	Low Density	<b>Zone:</b>	Single Family Residential – Standard - R1B
<b>Application For:</b>	Lot Frontage Variances and Cash in Lieu of Land for Public Purposes		
<b>Input from Other Sources:</b>	Polling, Director of Operations		

**ORIGIN:**

A subdivision application from Mr. Adam Hoar to subdivide his 18,575.64 (4.59 acres) land off 38 Appleby Drive, for one new building lot (8256 sq. meters – 2 acres) with reduced public road frontage and accessed via an easement (E-1) as shown on Dwg: 23013SDT. Please refer to Lot 2 on the proposed plan of subdivision attached.



Figure 1 - Proposed Tentative Plan (Dwg: 23013SDT)

**BACKGROUND:**

The subject property is zoned Single Family Residential – Standard (R1-B) and has an existing single-family home on the land. The R1B zone permits residential lots with a minimum area of 1350 square meters (1/3 acre) with 30 meters of public road frontage. LOT-2 with a proposed area of 8256 sq. meter (2 acres) exceeds the minimum lot size requirement by 500%+, however, a frontage variance is requested as follows for the new building lot:

By-law Requirement for R1-C Lots	Variance Requested
Required Public Road Frontage 30 meters	Proposed Public Road Frontage 6.4 meters requires a variance of 78.6%



Figure 2 - Subject Property 38 Appleby Drive

Staff note that 6.4 meters is not enough width to accommodate a private driveway and the location to the Rothesay Road is too steep to accommodate a driveway. For that reason, the proposed LOT-2 will share a common driveway with the existing lot (Lot-1) this driveway will be privately owned and Town services (garbage pickup, plowing, or maintenance) will be offered only at the public/private curbside connection along Appleby Drive.

Flag lots such as the proposed lot are contemplated by the Municipal Plan specifically Policy PS-2; which states that no more than three flag lots are permitted where they are contiguous to each other with all access through a common right-of-way. The maintenance of the common right-of-way shall be attributed to all properties and documented through a private driveway agreement registered on the property title.



Flag lot subdivisions are a type of land subdivision in which a narrow strip of land, known as a "flagpole," provides access to a larger, irregularly shaped lot located behind it. This type of subdivision is often used in situations where a large lot cannot be subdivided in a more traditional manner due to topographical, zoning, or financial constraints.

The decision to permit flag lot subdivisions depends on a variety of factors, such as the efficient use of land by making use of irregularly shaped or difficult-to-develop lots. Likewise, flag lot subdivisions can provide a greater sense of privacy by allowing homes to be located further back from the street.

#### **DEVELOPMENT ON STEEP LAND**

The Subdivision By-law states that the land must be suited to the purpose, which is proposed, in this instance the land is steep however the existence of a home on the same lot gives some us a good indication that the land is suitable. Staff do recognize that developing a home on a steep hillside lot can present some unique challenges, but with proper planning and design, it can also result in a beautiful and functional living space. Staff note that should the PAC grant the variance the applicant will need to provide Rothesay with an assessment of the slope and geotechnical stability. The design of the home may also need to be tailored to the specific characteristics of the hillside lot. For example, the foundation and driveways may need to be engineered and reinforced to accommodate the slope.

Staff also note that managing stormwater runoff is an important consideration for any residential home, but it becomes even more critical when the home is built on a steep hillside lot. The lot should be graded to direct stormwater away from the home and towards appropriate drainage channels. Swales, ditches, and other drainage features can be used to manage the flow of stormwater and to protect both their property and their neighbours. Staff have made specific recommendations to require an engineer stormwater management plan to address this concern.

#### **LAND FOR PUBLIC PURPOSES**

Rothesay's Subdivision By-law states that "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 (LPP).

Based on the by-law requirements Rothesay would be entitled to 10% 825.6 sq. meters of land based on the proposed area of LOT-2. Rothesay's preference is acquiring the applicant's waterfront parcel (PID 30194815) as LPP (see Figure 2). This parcel is strategically important to the eventual development of a waterfront trail along the Kennebecasis River and for that reason Staff are recommending that PAC recommend accepting 585.37 sq. meters of land, noting that this is 240 square meters less than the requirement, in fulfillment of LPP.

In 2001 Rothesay prepared a conceptual plan for the proposed "Rothesay Millennium Trail" project a 1.8 km walking trail to be located between the CNR railroad and the Kennebecasis River connecting the East Riverside/Kingshurst Park with Renforth Beach. Today Rothesay has acquired ~1km of the required waterfront parcels.

Unfortunately, the applicant is reluctant to part with this waterfront parcel of land and is requesting that the Council accept \$8,916.48 as cash in lieu of LPP. The amount of cash is calculated by a formula in the by-law which values the area of Lot-2 (8256m<sup>2</sup>) at \$13.50/sq. meter resulting in a market value of \$111,456.00. The applicant would be required to pay 8% of that market value amount which would be

\$8,916.48. Staffs' preference is to recommend the acquisition of the waterfront land so that eventually the public would own the entire river waterfront from Renforth Wharf to East Riverside Kinghurst Park.

Staff note that the applicant has suggested that the waterfront parcel has a greater value than the Town's LPP formula calculation. For that reason, the applicant requests that if the Town would consider relief or reimbursement of the building permit fee for the new home, they would then be agreeable to granting the land as LPP. Staff estimate the building permit fee in the range of \$3500 to \$4000. Staff are not aligned with the applicant's assessment of the property value and are disinclined to support the fee reimbursement as this would potentially overvalue the waterfront parcel.

#### **POLLING**

Polling was conducted for the proposed subdivision and nearly all the downslope residents along the Rothesay Road called, emailed (see polling results attached), or met with Town Staff to ask general questions about the project. All of the correspondence received raised concerns regarding lot drainage and the potential for adverse drainage runoff from the proposed driveway and new home.

#### **RECOMMENDATION:**

Staff are recommending that PAC consider the following MOTIONS:

**PAC HEREBY**, grants a variance to allow for a reduced frontage of 6.4 meters on Rothesay Road for the proposed building LOT-2 to be created from 38 Appleby Drive (PID 30194807) with the following conditions:

- a. that the driveway access shall be from Appleby Drive through a common driveway documented with a private shared driveway easement agreement registered on the property title of both properties;
- b. The developer shall supply to Rothesay's Town Engineer a stormwater management plan designed by a professional Engineer so that the peak surface runoff rates discharged from a site subsequent to development shall not exceed pre-development peak discharge rates; and
- c. The developer agrees to provide Rothesay's Town Engineer with written stamped certification from the design Engineer that the stormwater management plan has been satisfactorily completed and constructed in accordance with the approved plan.

**PAC HEREBY** recommends that Council accept the waterfront parcel PID 30194815 as Land for Public Purposes for the proposed building Lot-2 to be subdivided from vacant land off Appleby Drive (PID 30194807).

#### **Attachments:**

Attachment A                      Proposed Subdivision Plan



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

Date: Thursday, March 30, 2023

POLLING RESULTS

Good afternoon, Brian

I would like to take this opportunity to relay concerns regarding the proposed building lot PID 30194807.

I reside at 2260 Rothesay Road, sharing a back property line with the proposed lot. I felt it important to share that we currently experience heavy water flow from the back hill portion of the property already. Even with several trenches we deal with flood damage to our home, land, and shared driveway, in addition to dangerous ice in the winter.

Removing trees, shrubs, and brush will take away natural sources currently assisting in holding back additional water. With new building structures and probable paved driveway, combined these things will inevitably cause significantly more water to flow downhill onto our property. Increased water streams means more land loss, erosion, shifting of the earth causing collapsing of trees, and damage to building foundations and roadways.

Having this new build will be detrimental to the properties below. We strongly urge you to take this into consideration when making final decisions. We are not in support of this.

I appreciate your taking the time to read through our concerns and adding them to the public record.

Thank you,

Resident 2260 Rothesay Road

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March 27th 2023

Good Morning Mr. White,

My name is (redacted) and I live at 2276 Rothesay Road. I have great concerns re: application to create 1 new building lot with reduced public road frontage (pid 30194807) dated March 15, 2023.

My husband and I live below lot#2, the purposed building lot. We would be very interested as to who (the engineer) would be doing the drainage system for this property and if they would be guaranteeing "net 0 drainage down on our property and the many other properties below?

We would also be concerned about any blasting, potentially damaging the integrity of the hill and our foundations, walls etc. And if they would be responsible for our repair?

I understand there is no formal reply to my letter but if I could simply get a few words acknowledging it was received, i would appreciate it and add it to my file.

Kind regards,

Resident 2276 Rothesay Road



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Dear Brian and Rothesay PAC

We have received your Public Notice RE: Application to Create 1 New Building Lot with reduced Public Road Frontage (PID 30194807).

Our concerns with the proposal:

The proposed "Lot 2" is located directly behind our property (PID 30346944) and is one large hill angled towards Rothesay Rd. We currently have a drainage system and retaining wall in place around the periphery of our property to direct water to both the east/west of our house. This current system is designed to handle the natural flow of water off the hill behind our residence. We are concerned that building an access road and potential residence in this area will affect this natural water drainage. This will most likely lead to us incurring cost to upgrade or change the current draining system on our property. During the purchase of our property in Aug-2021, we specifically delayed our purchase until we were able to see how the drainage system functioned in wet conditions at our property and the surrounding areas.

A fitting example of this effect is already occurring at the property in question. The current property at 38 Appleby Drive has a culvert under their existing driveway that concentrates the water drainage from the hill into one central location, which sheds directly into the properties below (PID 30346944, PID 00240002, and PAN 01233096). The effects of this culvert/driveway have been so drastic that the previous owners of PAN 01233096 had to build an extremely large and costly drainage system to accommodate for the water run-off. An additional road in this area will concentrate even more water run-off as they will undoubtedly need to build culverts under the driveway to keep the road from washing out. This will have unintended consequences for the existing properties along Rothesay Rd.

This will be an incurred cost/risk that we will have to bear based off of this development. Therefore, we are not supportive of this application.

We have attached several videos to this email to show you the amount of water that naturally drains off this property into our backyard.

Thank you,

Resident 2274 ROTHESAY RD

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With respect to the variance being requested, I have no objections, however, I do have a concern regarding water runoff and drainage.

My property is highlighted on the attached Public Notice.

I invested a significant amount into landscaping my property in the past few years, including a sizable French drain to collect water runoff. I would like assurance that development of the proposed new

building lot will include the requirement to control water runoff from the property such that it does not adversely affect my property and the investment I have made.

Since I bought my property in 2008, rainfall has become longer and harder such that erosion damage to my yard was quite noticeable. The work done has enhanced my yard and I would not want to see my efforts wasted due to water collection measures not being properly implemented on future property developments.

Yours truly,

2280 Rothesay Road  
Rothesay, NB  
E2H 2K5

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Good morning.

We own PID 00240077 (2258 Rothesay Road) adjacent to the proposed subdivided lot.

The proposed new lot in its undeveloped state is very steep. Rainfall, snow melt and other groundwater from this property currently drains by gravity to the lots below it on the river side. Development of this lot would likely see the ground levelled to accommodate a house and yard with some sort of drainage system added.

Our concern is with the plan for drainage of this groundwater from the subdivided lot. Properly, we believe, this water would be diverted directly into Town storm drains on Appleby Drive. Our fear is there would be no such plan or requirement and the water would be drained from the back end of the proposed lot onto undeveloped PID 00240093 owned by AE MacKay Builders Ltd, and then by gravity onto our land.

We currently have our hands full in spring and during heavy rains dealing with runoff from the MacKay land as it is without adding to the problem. In addition, having been on the bad end of a poorly thought out and unregulated drainage plan on a different property in another jurisdiction, we aim to avoid a repeat of a past problem.

Please clarify what the Town mandated requirements or owner plans for this property will be.

Thank you.

2258 Rothesay Road  
PID 0024077

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[REDACTED]  
2282 Rothesay Road  
Rothesay NB E2H 2K5  
[REDACTED]

Rothesay  
70 Hampton Road  
Rothesay, NB E2E 5L5  
FAO: Mr. Brian L. White sent via brianwhite@rothesay.ca  
cc. below

March 29 2023

Dear Mr. White,

RE: Concern related to: Application to Create 1 New Building Lot with Reduced Public Road Frontage (PID 30194807)

Thank you for taking the time to meet with us on Monday. We are writing with response to the letter received on March 17<sup>th</sup> 2023 regarding the subdivision application of 38 Appleby Drive, for one new building lot and a request for a major variance reducing the public frontage and creating access to the new lot through a shared driveway private right of way.

Our property on the diagram is Document 33572620 / PID00240002 and 2 sides of our property are adjacent to the 38 Appleby Drive property. Upon receipt of the letter, we proceeded with a phone call and meeting to understand the application process and planned building work.

We have serious concerns on this proposed application.

The access to the new lot through a proposed new shared driveway private right of way will need to be built on a very steep hill extremely close to our property line

and is immediately above and part of our backyard. This is very worrying for a number of reasons:

1.

The water drainage is a serious concern. All residents are suffering with and have suffered with serious drainage issues for years. We would like to confirm who will be responsible for any potential future water damage and issues before, during and following this project? If the homeowner doing the work needs to have a civil engineer create a zero drainage plan, is that engineer legally responsible? And does the engineer note the current status of the land/water issues and post report so if issues occur there's a reference to what had been an existing problem or something that occurred due to the work.

2.

In addition to the possible water damage, the reality of a driveway being imposed in our direct back yard which would require the removal of hundreds of trees, dangerous terrain for our family and four seasons of challenges including snow removal being pushed directly into our yard throughout the winter. We asked if the current driveway to 38 Appleby Drive could be extended into the proposed new lot which would allow for the driveway to be at the elevation required and reduce the extensive changes to our surrounding property and would welcome additional feedback on this possibility.

The suggestion that a new elevated driveway be built through our backyard while there is already an existing elevated driveway that could be extended does not make sense. Both in terms of the finished result that means a driveway overlooking our back garden, but also with regard to the months of construction that would result in vast amounts of rock and other debris rolling down this incredibly steep hill.

We are also aware that the property owner has ownership of the right of way adjacent to our driveway which could become barren of trees to allow for the required drainage.

3.

We have been informed that the town is in support of this major variance because the town wishes to purchase a piece of beach land from the developer. We are very



concerned that this is a huge conflict of interest. For a piece of land to be offered for sale in exchange for approval on this major variance is unacceptable and we propose that this deal be removed from the situation.

In short: given the existing water flooding problems that all residents in the vicinity have already been suffering with, it is highly likely that this new development will make this a lot worse.

We cannot take this risk and we kindly ask the town to support its residents.

We don't want flooded homes or gardens. We don't want to lose trees. We don't want our garden to be a landing zone for construction debris. We don't want a driveway running through our garden. We don't want deals being made for land in exchange for unsafe building proposals to be signed off.

We implore the town to reject this application. There is a reason why it is called a "major variance" and the town should not be taking major risks with the safety of its residents' homes, gardens and livelihoods.

Thank you for your consideration. We are away on Monday 3<sup>rd</sup> April so won't be able to attend the meeting.

Best wishes,

[REDACTED]

cc:

[nancygrant@rothesay.ca](mailto:nancygrant@rothesay.ca)

[mattalexander@rothesay.ca](mailto:mattalexander@rothesay.ca)

[tiffanymackayfrench@rothesay.ca](mailto:tiffanymackayfrench@rothesay.ca)

[billmcguire@rothesay.ca](mailto:billmcguire@rothesay.ca)

[davebrown@rothesay.ca](mailto:davebrown@rothesay.ca)

[helenboyle@rothesay.ca](mailto:helenboyle@rothesay.ca)

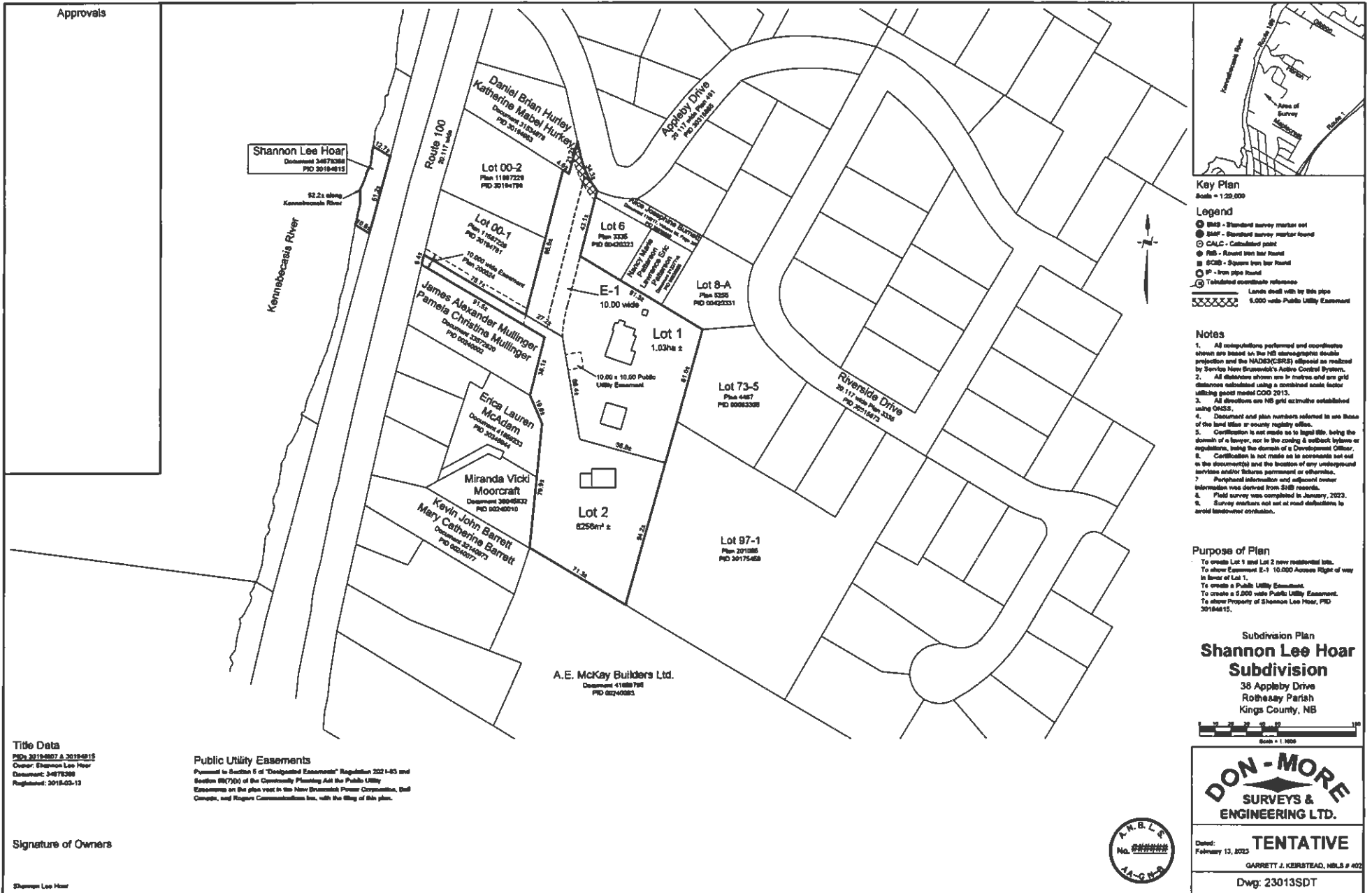
[peterlewis@rothesay.ca](mailto:peterlewis@rothesay.ca)

[donshea@rothesay.ca](mailto:donshea@rothesay.ca)

[johnjarvie@rothesay.ca](mailto:johnjarvie@rothesay.ca)

[maryjanebanks@rothesay.ca](mailto:maryjanebanks@rothesay.ca)





Approvals

Shannon Lee Hoar  
Document 34873388  
PID 30184815

82.2x along  
Kennebecasis River

Route 100  
20.117 wide

Daniel Brian Hurley  
Katherine Mabel Hurley  
Document 31188878  
PID 30194983

Lot 00-2  
Plan 11887228  
PID 30194799

Lot 00-1  
Plan 11887228  
PID 30194799

James Alexander Mullinger  
Pamela Christine Mullinger  
Document 31879000  
PID 00000002

Erica Lauren  
McAdam  
Document 41889220  
PID 30200884

Miranda Vicki  
Moorcraft  
Document 38045822  
PID 00040010

Kevin John Barrett  
Mary Catherine Barrett  
Document 30184815  
PID 00000000

A.E. McKay Builders Ltd.  
Document 41889791  
PID 00240083

Lot 6  
Plan 3335  
PID 00430333

E-1  
10.00 wide

Lot 1  
1.03ha ±

10.00 x 10.00 Public  
Utility Easement

Lot 2  
8250m<sup>2</sup> ±

Lot 8-A  
Plan 3335  
PID 00430333

Lot 73-5  
Plan 4487  
PID 00083308

Lot 97-1  
Plan 201085  
PID 30175458



**Key Plan**  
Scale = 1:20,000

**Legend**

- BSM - Standard survey marker set
- SMF - Standard survey marker found
- CALC - Calculated point
- RS - Round iron bar found
- SCB - Square iron bar found
- IP - Iron pipe found
- T - Tabled coordinate reference

Lands sold with by title plan  
1:000 into Public Utility Easement

**Notes**

- All computations performed and coordinates shown are based on the NB magnetic declination projection and the NAD83(CRS) ellipsoid as required by Service New Brunswick's Active Control System.
- All distances shown are in metres and are grid distances calculated using a combined scale factor utilizing geoid model CGD 2013.
- All elevations are NB grid elevations established using CGCS.
- Document and plan numbers referred to are those of the land titles or county registry files.
- Certification is not made as to legal title, being the domain of a lawyer, or to the zoning & related bylaws or regulations, being the domain of a Development Officer.
- Certification is not made as to encumbrances not set out in the document(s) and the location of any underground services and/or fixtures permanent or otherwise.
- Perchance information and adjacent owner information was derived from S&B records.
- Field survey was completed in January, 2023.
- Survey markers not set at road deflections to avoid landowner confusion.

**Purpose of Plan**

- To create Lot 1 and Lot 2 new residential lots.
- To show Easement E-1 10,000 Access Right of way in favor of Lot 1.
- To create a Public Utility Easement.
- To create a 5,000 wide Public Utility Easement.
- To show Property of Shannon Lee Hoar, PID 30184815.

Subdivision Plan  
**Shannon Lee Hoar**  
**Subdivision**  
38 Appleby Drive  
Rothesay Parish  
Kings County, NB

Scale = 1:1,000

**DON - MORE**  
SURVEYS &  
ENGINEERING LTD.

**TENTATIVE**

Date: February 13, 2023  
GARRETT J. KERSTAD, M.L.S. # 002

Dwg: 23013SDT

**Title Data**  
PID# 30184815 & 30194815  
Owner: Shannon Lee Hoar  
Document: 34873388  
Registered: 2018-02-13



**Public Utility Easements**  
Pursuant to Section 6 of "Designated Easements" Regulation 2021-63 and Section 6(7)(d) of the Community Planning Act the Public Utility Easements on the plan vest in the New Brunswick Power Corporation, Staff Council, and Rogers Communications Inc, with the filing of this plan.

**Signature of Owners**  
Shannon Lee Hoar







 Hoar Property  
 Rothesay Property





2023May8OpenSessionFINAL\_169

# BUILDING PERMIT REPORT

4/1/2023 to 4/30/2023

<b>Date</b>	<b>Building Permit No</b>	<b>Property Location</b>	<b>Nature of Construction</b>	<b>Value of Construction</b>	<b>Building Permit Fee</b>
04/03/2023	BP2022-00156	27 SHIPYARD RD	FENCE	\$12,500.00	\$94.25
04/03/2023	BP2022-00157	27 SHIPYARD RD	DECK	\$4,000.00	\$29.00
04/19/2023	BP2023-00027	49 GENTLEMAN DR	DECK	\$50,000.00	\$362.50
04/11/2023	BP2023-00028	7 HIGHLAND AVE	ATTACHED GARAGE	\$50,000.00	\$362.50
04/04/2023	BP2023-00032	11 WINDERMERE CRT	FENCE	\$750.00	\$20.00
04/14/2023	BP2023-00033	82 HIGHLAND AVE	WINDOWS	\$30,000.00	\$217.50
04/14/2023	BP2023-00034	30 KINGHURST LN	FENCE	\$34,807.00	\$253.75
04/03/2023	BP2023-00036	4 CLARK RD	DEMOLITION	\$0.00	\$500.00
04/28/2023	BP2023-00038	89 BEAUVISTA ST	DECK	\$15,000.00	\$108.75
04/13/2023	BP2023-00039	25 RIVER RD	STORAGE SHED	\$5,000.00	\$36.25
04/13/2023	BP2023-00042	140 RENSHAW RD	SIDING	\$2,500.00	\$21.75
04/13/2023	BP2023-00043	4 HIBISCUS CRT	DECK	\$8,000.00	\$58.00
04/19/2023	BP2023-00044	115 VILLA MADONNA	RENOVATION	\$50,000.00	\$362.50



2023May8OpenSessionFINAL 170

# BUILDING PERMIT REPORT

4/1/2023 to 4/30/2023

<i>Date</i>	<i>Building Permit No</i>	<i>Property Location</i>	<i>Nature of Construction</i>	<i>Value of Construction</i>	<i>Building Permit Fee</i>
04/26/2023	BP2023-00048	1 WYNN ST	ABOVE GROUND POOL	\$2,000.00	\$20.00
<b>Totals:</b>				<b>\$264,557.00</b>	<b>\$2,446.75</b>
<b>Summary for 2023 to Date:</b>				<b>\$7,621,307.00</b>	<b>\$57,792.25</b>

**2022 Summary**

	<u>Value of Construction</u>	<u>Building Permit Fee</u>
<b>Monthly total:</b>	<b>\$1,044,032.00</b>	<b>\$7,632.75</b>
<b>Summary to Date:</b>	<b>\$1,808,032.00</b>	<b>\$13,171.75</b>

**ROTHESAY****INTEROFFICE MEMORANDUM**

TO : Mayor Grant & Council  
 FROM : John Jarvie  
 DATE : 2 May 2023  
 RE : Capital Project – Status Report

The following is a list of 2023 capital projects, holdover 2019, 2021 and 2022 capital projects and the status of each along with a continuing project from 2016.

	PROJECT	BUDGET	\$ TO 31/03/23*	COMMENTS
2016	General Specification for Contracts	40,000	40%	Draft document under review by staff
2019	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 – design underway
2021	Fire Department Stn 2 Reno	1,250,000	60%	Approved by Municipal Capital Borrowing Board, budget adjustment made and increase approved by both Towns
	Intersection improvements Grove Avenue at Hampton Road	475,000	37%	Conduit and pole bases complete, awaiting delivery of poles and signals, expected in May
	Turnbull Ct sewer replacement Ph II	\$1.0M	60%	Tender awarded; EIA review underway
2022	Water quantity	100,000		pending
	Water model update	100,000		deferred
	Wells New Building	\$3.1M	30%	Construction Underway
	Hillsview water line replacement	50,000		Preliminary design complete, deferred
	2023 Street Resurfacing inc C&S	\$1.225M	3%	Tender closed, price review underway, on May agenda
	Fleet	750,000		Vacuum Truck has been ordered
	Pickle Ball Courts Phase II	150,000		Tender awarded
	Recreation Master Plan	60,000		
2023	Works Buildings	85,000	45%	HVAC system installed, external unit installed, removal of hot water piping underway
	Parks Equipment	215,000	15%	
	Arena Condenser	100,000		
	McGuire Centre Repairs	30,000		
	Town Hall – HVAC controls	40,000		
	IT (software upgrades)	17,000		
	Water Treatment Train expansion	630,000	10%	Purchased and on order - April 2024 delivery expected
	Lagoon Dredging	\$1.32M		Considered part of the WWTF complex construction in revised funding application
	Shadow Hill Court water	400,000		Preliminary design and cost estimates complete
	WWTP Phase II design			Pending Funding approval for Revised Concept

\* Funds paid to this date.



**Liz Hazlett**

---

**From:** Liz Hazlett  
**Sent:** Friday, May 5, 2023 8:38 AM  
**To:** Liz Hazlett  
**Subject:** FW: Proclamation Request- Melanoma and Skin Cancer Awareness Month

**From:** Mary Jane Banks  
**Sent:** Friday, February 24, 2023 12:18 PM  
**To:** [ani@saveyourskin.ca](mailto:ani@saveyourskin.ca)  
**Cc:** Liz Hazlett <[lizhazlett@rothesay.ca](mailto:lizhazlett@rothesay.ca)>  
**Subject:** RE: Proclamation Request- Melanoma and Skin Cancer Awareness Month

Good morning and thank you for your email.

Rothesay, by practice, does not normally read proclamations or declare the many and varied days requested by multiple organizations.

The May Council meeting will be Monday, May 8, 2023. If you wish to present, I would advise of the following:

- The meeting starts at 7:00 p.m.
- Presentations to Council are limited to **TEN** minutes, unless extended by motion of Council, or on invitation from the Mayor.
- The Clerk's office requires your documentation (or powerpoint presentation, etc.) **NO LATER THAN** Wednesday, May 3<sup>rd</sup> at 12 noon in order to provide it to Council prior to the meeting. (by email to [MaryJaneBanks@rothesay.ca](mailto:MaryJaneBanks@rothesay.ca)).
- Any questions you have or any requests you may wish to make should be summarized in your documentation (i.e. requests for funding/participation/support, etc)
- You will receive an invitation for virtual participation from our Webex Host account to participate in the meeting.

If you have any questions or need any further information, please reach out at your convenience.

Enjoy your day~

*Mary Jane*

Mary Jane E. Banks, BComm, NACLAA II  
Town Clerk – Rothesay  
Head of the Public Body (RTIPPA)  
Director of Administrative Services  
70 Hampton Road  
Rothesay, NB E2E 5L5

p (506)848-6664  
f (506)848-6677

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

---

**From:** Ani <[ani@saveyourskin.ca](mailto:ani@saveyourskin.ca)>  
**Sent:** Friday, February 10, 2023 6:20:45 PM  
**To:** Nancy Grant <[NancyGrant@rothesay.ca](mailto:NancyGrant@rothesay.ca)>  
**Subject:** Proclamation Request- Melanoma and Skin Cancer Awareness Month

CAUTION: This email originated from outside your organization. Exercise caution when opening attachments or clicking links, especially from unknown senders.

Dear Mayor Grant,

Please find attached a letter requesting that the month of May be proclaimed 'Melanoma and Skin Cancer Awareness Month' in your municipality to support the prevention and early detection of skin cancer, the most common form of cancer in Canada.

Additionally, we would love the opportunity to present virtually to Mayor and Council at a regularly scheduled Council meeting in May 2023.

For your convenience, I'm also attaching a draft proclamation.

Please don't hesitate to contact me if you have any questions.

Sincerely,

--

Ani Davidson

Save Your Skin Foundation

Volunteer

[https://linkprotect.cudasvc.com/url?a=https%3a%2f%2fwww.saveyourskin.ca&c=E,1,2rKu611W5kjBkKxE7dLsMsUYQuU4tb7lC0h0c\\_0ba1zUK9w3iQVA7\\_q2R5AVqi-HF61Xr6Kc9cngfAylBzwT5l99dlrjnpj6lLhYVpLY6W49aX2TtA,,&typo=1](https://linkprotect.cudasvc.com/url?a=https%3a%2f%2fwww.saveyourskin.ca&c=E,1,2rKu611W5kjBkKxE7dLsMsUYQuU4tb7lC0h0c_0ba1zUK9w3iQVA7_q2R5AVqi-HF61Xr6Kc9cngfAylBzwT5l99dlrjnpj6lLhYVpLY6W49aX2TtA,,&typo=1)

Dear Mayor Grant and Council,

As May marks both Melanoma Awareness Month and the beginning of summer, it is imperative that communities across Canada be reminded of the importance of sun safety at this time of the year. In order to keep your citizens aware, informed, and vigilant about the potential risks of over-exposure to UV radiation, we ask that you, as a mayoral body, **publicly proclaim May as Melanoma and Skin Cancer Awareness Month in your municipality.**

Over-exposure to UV radiation is one of the major causes of melanoma and non-melanoma skin cancers. Though skin cancers should be largely preventable, their diagnosis rates are increasing. Skin cancer is the most common of all cancers. **1 in 6 Canadians born in the 1990s will get skin cancer in their lifetimes.** There are more new cases of skin cancer each year than the number of breast, prostate, lung and colon cancers COMBINED. While most forms of non-melanoma skin cancer can be surgically removed, melanoma is an aggressive form of cancer. The five-year relative survival rate of melanoma that has metastasized is 18%.

Despite these figures, many people seek sun without taking the advisable precautionary measures, or believe that only severe burns contribute to one's risk of skin cancer. In fact, **any darkening of skin colour, including a tan, is indicative of UV damage.**

In the last two years, over 50 municipalities across Canada have responded to our call and proclaimed the month of May "Melanoma and Skin Cancer Awareness Month". If you choose to participate in the initiative this year, Save Your Skin Foundation will provide you with an **online resource package providing information** on these matters which you can share with your residents.

Save Your Skin Foundation is a Canadian non-profit registered charity founded by North Vancouver resident and melanoma survivor Kathleen Barnard. It is dedicated to the fight against non-melanoma skin cancers, melanoma and ocular melanoma through nationwide education, advocacy, and awareness initiatives like this one.

Thank you for your consideration. We look forward to working with you.

Sincerely,



**Kathleen Barnard, Founder and President**  
Save Your Skin Foundation

“MELANOMA AND SKIN CANCER AWARENESS MONTH”

WHEREAS It is imperative that communities across Canada be reminded of the importance of sun safety;

AND WHEREAS Over-exposure to UV radiation is one of the major causes of melanoma and non-melanoma skin cancers;

AND WHEREAS Skin cancer is the most common of all cancers. 1 in 6 Canadians born in the 1990s will get skin cancer in their lifetimes;

AND WHEREAS Many people seek sun without taking the advisable precautionary measures and are unaware that any darkening of skin colour, including a tan, is indicative of UV damage;

AND WHEREAS Skin self-examinations should be performed on a monthly basis because skin cancers are highly treatable when detected early;

AND WHEREAS Save Your Skin Foundation is dedicated to the fight against non-melanoma skin cancers, melanoma and ocular melanoma through nationwide education, advocacy, and awareness initiatives:

NOW, THEREFORE the month of May 2023 will hereby be proclaimed as

MELANOMA AND SKIN CANCER AWARENESS MONTH



# ROTHESAY MEMORANDUM



---

TO : Rothesay Council  
FROM : Mayor Dr. Grant  
DATE : 25 April 2023  
RE : Council appointments to Committees – For Information

---

The following Council appointments to Town Committees have been extended to May 31, 2024:

**Nominating Committee**

Mayor Dr. Nancy Grant  
Councillor Bill McGuire  
Councillor Peter Lewis

---

The following Council appointments to Town Committees have been extended to the end of the Council term (May 2026):

**Kennebecasis Regional Joint Board of Police Commissioners**

Councillor Tiffany Mackay French  
Councillor Don Shea

**Board of Fire Commissioners (Kennebecasis Valley Fire Department Inc.)**

Councillor Dave Brown  
Councillor Peter Lewis

**Rothesay Planning Advisory Committee**

Councillor Tiffany Mackay French  
Councillor Don Shea

**Rothesay Works and Utilities Committee**

Deputy Mayor Matt Alexander  
Councillor Dave Brown

**Rothesay Heritage Preservation Review Board**

Councillor Tiffany Mackay French

**Rothesay Parks and Recreation Committee**

Councillor Bill McGuire  
Councillor Helen Boyle

**Kennebecasis Public Library**

Councillor Don Shea

**Rothesay Age Friendly Advisory Committee**

Councillor Helen Boyle



# ROTHESAY

TO: Rothesay Council  
FROM: Mayor Dr. Grant  
RE: Council appointments

2023May8OpenSessionFINAL\_177

-2-

25 April 2023

## **Rothesay Climate Change Adaption Committee**

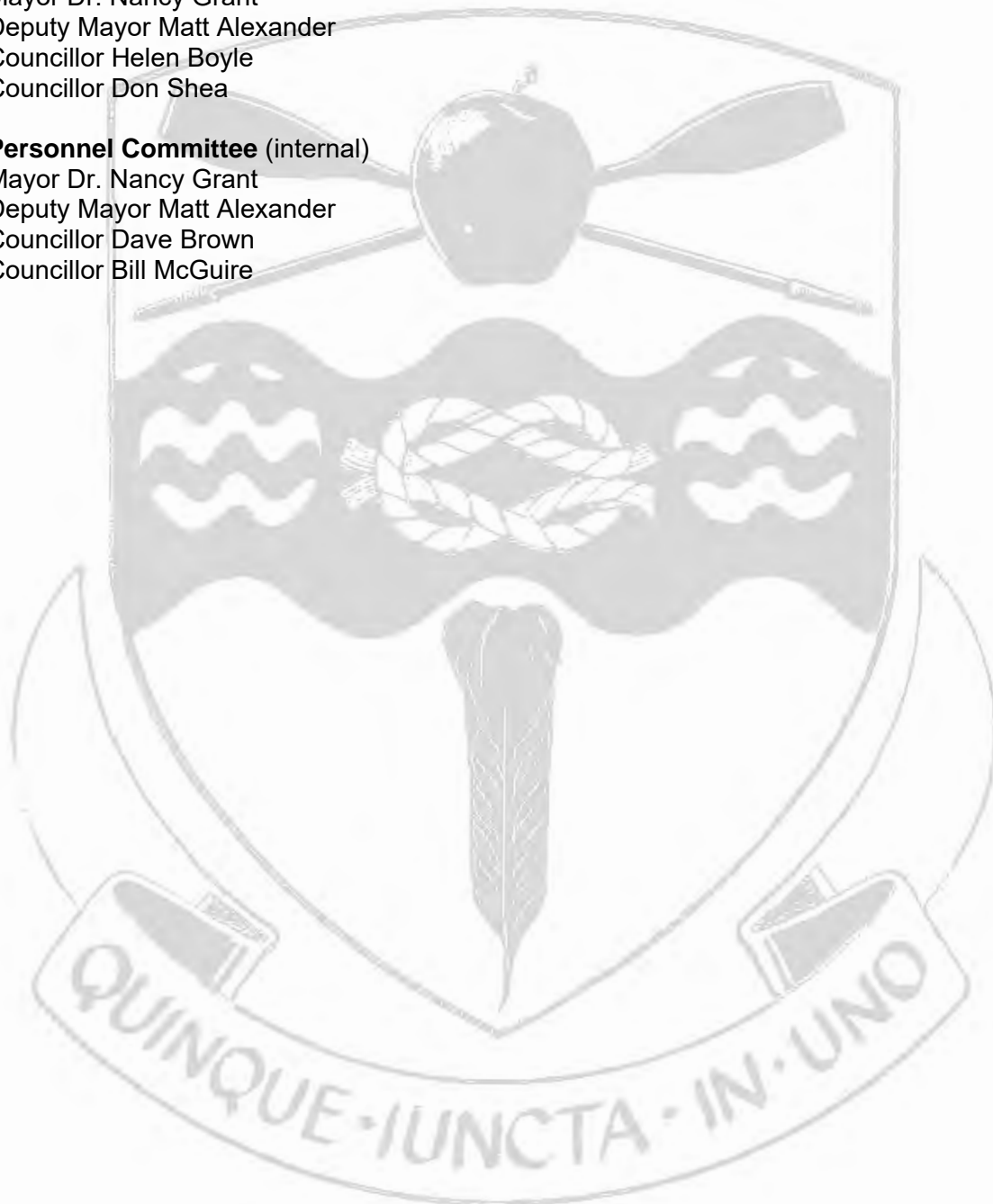
Mayor Dr. Nancy Grant  
Deputy Mayor Matt Alexander

## **Rothesay Finance Committee** (internal)

Mayor Dr. Nancy Grant  
Deputy Mayor Matt Alexander  
Councillor Helen Boyle  
Councillor Don Shea

## **Personnel Committee** (internal)

Mayor Dr. Nancy Grant  
Deputy Mayor Matt Alexander  
Councillor Dave Brown  
Councillor Bill McGuire





2023May8OpenSessionFINAL\_178

# ROTHESAY

## MEMORANDUM



---

TO : Mayor and Council  
FROM : Town Clerk Banks  
DATE : 26 April 2023  
RE : Amendment to By-law 2-14 Schedule B – Standing Committees

---

### **RECOMMENDATION:**

- Council hereby adopts the revised Schedule B, “Standing Committees”, dated 8 May 2023 and forming a part of By-law 2-14, “A By-law of the Municipality of Rothesay Respecting the Procedure and Organization of Council”; more specifically the revision to approve the reduction from 10 to 8 for the minimum number of appointments to the Age Friendly Advisory Committee.

### **Background:**

The Age Friendly Advisory Committee (AFAC) was established in August 2021, following the dissolution of The Rothesay Hive Advisory Committee, to meet the provincial requirements for the renewal of “Age-Friendly Status” for Rothesay.

There are currently two vacancies on the Committee (current composition of 12 members) and obtaining a quorum has been a challenge on occasion. Town Clerk Banks, in consultation with the Age-Friendly & Communications Coordinator, recommended to the Nominating Committee the minimum number of appointments be reduced from 10 to 8 for the Age Friendly Advisory Committee. It is a minimum only and will have no effect on current appointees’ terms. The current quorum requirement would reduce from 7 to 6 members. There was consensus from the Nominating Committee to recommend the change to Council.

Mary Jane Banks, BComm  
Town Clerk

Attachment: Revised Schedule B (By-law 2-14) – Standing Committees (*edit highlighted*)

## **Schedule B – Standing Committees**

B-1. The following standing committees of Council are hereby established to provide advice to Council on matters related to their mandate.

- i. Personnel Committee
- ii. Finance Committee
- iii. Nominating Committee
- iv. Parks and Recreation Committee
- v. Works and Utilities Committee
- vi. Rothesay Living Museum Committee
- vii. Age-Friendly Advisory Committee

### **Committees required by statute**

- viii. Planning Advisory Committee
- ix. Heritage Preservation Board
- x. Emergency Measures Committee
- xi. Appeals Committee (Unightly Premises)

### **Legislative appointments**

B-2. The Mayor shall serve as the representative for Rothesay on the Fundy Regional Service Commission. The Deputy Mayor shall serve as the alternate representative.

B-3. At the first regular meeting of Council following the quadrennial election and periodically as he shall deem appropriate, Council members to the following standing committees shall be appointed by the Mayor:

Personnel	3
Finance	4
Nominating	2
Parks and Recreation	2
Works and Utilities	2
Rothesay Living Museum	1
Planning Advisory	2
Rothesay Heritage Preservation	1
Review Board	
Emergency Measures Committee	2
Appeals Committee	8
Age-Friendly Advisory Committee	1

The Nominating committee shall recommend to Council for approval, appointments of eligible voters of the municipality to the standing committees, as a minimum, as follows:

Parks & Recreation	6
Works and Utilities	5
Rothesay Living Museum	4
Planning Advisory	6
Rothesay Heritage Preservation Review	6
Board	
Age-Friendly Advisory Committee	8

B-4. The Nominating Committee shall recommend to Council for approval one student appointee, who is a Rothesay resident, to the Parks and Recreation Committee who is in good standing at Rothesay High School.

B-4. The Nominating Committee shall use, where possible, the following guidelines for appointees to the Age-Friendly Advisory Committee and every effort will be made to secure representation from the various geographical areas in Rothesay:

- 1 staff representative from Rothesay High School
- 1 staff representative from a Rothesay Elementary or Middle School
- 4 Rothesay residents, Age 55+
- 1 Rothesay resident under the age of 55
- 1 representative from disability-related organizations

B-5. The following are the mandates of the Standing Committees established under Section B-1.

### **STANDING COMMITTEES STATEMENT**

Council has established a number of standing committees to assist in carrying out the work of the Town, which committees function in an advisory capacity to Council. For these committees to function effectively it is necessary to set out the responsibilities and authority of each Committee and indicate its statutory and reporting functions. The purpose of the Committees is not to participate in the administration of day-to-day operations but rather to assist Council in determining policy and priorities and/or by making decisions in areas specifically delegated by Council.

The business of a particular committee shall be limited to the issues within its mandate as listed but should a committee consider it appropriate, it may meet with another committee or other parties to review a particular matter or to make suggestions regarding a particular course of action. The Committees may meet with interest groups or individuals to gather information. The Committees report only to Council and reports from Committees shall not be released to other parties by Committee members. Media liaison shall be directed to the Mayor.

The Town Manager may attend all Committee meetings as deemed appropriate.

## **STANDING COMMITTEE MANDATES**

### **I Personnel Committee**

This Committee is responsible for:

1. establishing policy on personnel related matters
2. making recommendations to Council re: procedures to ensure proper selection of the Town Manager
3. approving the job description and objectives for the Town Manager
4. assessing the performance of the Town Manager by ascertaining the views of Council members and producing a consolidated assessment report for Council approval and review with the Town Manager
5. establishing the parameters for salary adjustments
6. recommending to Council the appointment of municipal officers under the Act, in consultation with the Town Manager
7. recommending, in consultation with the Town Manager, changes in organizational structure, and addition or deletion of positions
8. conducting or causing to be conducted exit interviews with departing senior staff

This Committee will meet at least quarterly or at the call of the Chair. Staff support will include the Town Manager and Human Resources Clerk as required.

### **II Finance Committee**

This Committee is responsible for advising Council on matters related to:

1. meetings with the Auditors at the planning and post audit stages, the Auditor recommendations and management's response, draft audited financial statements, and the appointment of Auditors
2. the system of internal controls for protection of the Town's assets, detecting accounting/financial reporting errors and detecting frauds or defalcations
3. insurance coverage and risk management policies
4. key financial information that will be provided to the Province or made public
5. the preparation and adoption of the annual operating and capital budgets
6. any proposed changes in accounting policies and any accounting significant accounting estimates
7. 5 year capital budgets and financing sources
8. monthly internal financial statements
9. the Town's banking services

This Committee will meet at least quarterly or at the call of the Chair. Staff support will include the Treasurer and additional staff support as required.

### **III Nominating Committee**

This Committee is responsible for advising Council on matters related to:

1. determination of eligible voters suitable for appointment to standing committees, joint boards and commissions and the terms of office for said appointments

The Committee will meet at least quarterly or at the call of the Chair. Staff support will include the Town Clerk and additional support staff as required.



#### **IV Parks and Recreation Committee**

This Committee is responsible for advising Council on matters related to:

1. the Rothesay Recreation Master plan
2. selection of ongoing recreation programs
3. identification of facilities needs and capital expenditures related to recreation
4. parks, playgrounds and sports fields maintenance standards
5. the service level or standards for municipal recreation facilities such as the Rothesay Arena, Bill McGuire Memorial Centre and Rothesay Common & rink house
6. cooperation on regional recreational activities and programs
7. Town entrance and ornamental signage and landscaping

This Committee will meet at least quarterly or at the call of the Chair. Staff support will include the Director of Recreation Services and additional support staff as required.

#### **V Works and Utilities Committee**

This Committee is responsible for advising Council on matters related to:

1. the service level or standards and/or exceptions thereto, for:
  - street, boulevard and sidewalk maintenance
  - public parking areas
  - municipal buildings
  - street signage
  - traffic control devices
  - garbage collection and recycling
  - municipal vehicles
  - water and sewer utility services
  - utility rates and charges
  - improvements/expansions to the water utility system
  - improvements/expansions to the sewerage system (By-law 1-15 terminology)
  - improvements/expansions to the stormwater management system
  - operational budgets
2. capital and major maintenance project priorities related to municipal operations and utilities
3. financing for capital works and utilities projects
4. related matters as referred by Council

This Committee will meet at least quarterly or at the call of the Chair. Staff support will include the Director of Operations and additional support staff as required.

#### **VI Rothesay Living Museum Committee**

This Committee is responsible for advising Council on matters related to:

1. ways and means of protecting, preserving and promoting the heritage and history of Rothesay and its founding communities
2. developing and strengthening the relationship between Rothesay schools and the municipality
3. encouraging the participation of the public who are interested in recording and publicizing the heritage of the community

The Committee may create an advisory group (non-voting committee members) of like-minded individuals to strive for representation of the five founding communities.

The Committee may also enter agreements with like-minded groups as a means to further its endeavours and be allocated a modest annual budget by Council for ongoing operations.

This Committee will meet quarterly or at the call of the Chair. Staff support will be assigned by the Town Manager as required.

#### **VII Age-Friendly Advisory Committee**

The main purpose of the Age-Friendly Advisory Committee is to make the town of Rothesay a more Age-Friendly community. This Committee is responsible for advising Council on matters related to:

1. recommendations to Council and other Town Committees with regard to opportunities and initiatives for the eight domains of an age-friendly community (outdoor spaces and buildings, transportation, housing, social participation, respect and social inclusion, civic participation and employment, communication and information, community support, and health services)
2. promotion of the concept of age-friendliness and identifying opportunities for collaboration with community partners, including in the private, non-profit, and public sectors
3. re-assessment of the Age-Friendly Action Plan every three years to maintain the provincial Age Friendly designation
4. oversight of the Rothesay Hive Age Friendly Community Centre
5. the establishment of working groups as deemed necessary by the Committee to fulfill its mandate
6. such other matters as may arise from time to time related to age-friendly activities in the community

This Committee will meet monthly or at the call of the Chair. Staff support will include the Age-Friendly Community Coordinator and additional support staff as required. The Committee shall report to Council through the Committee Council member.

## **COMMITTEES REQUIRED BY STATUTE**

The following committees are required by provincial legislation and governed by municipal by-laws as noted. Where there is a conflict between this by-law and the statute, the provincial legislation will prevail.

### **VII Planning Advisory Committee (PAC)**

The responsibilities of this committee are as set out in By-law 1-99, "A By-law to Establish a Planning Advisory Committee" and in accordance with the Community Planning Act. This Committee will meet monthly or at the call of the Chair. This Committee may call public meetings. Staff support will include the Development Officer and additional support staff as required.

### **VIII Heritage Preservation Board**

The responsibilities of this Board are as set out in By-law 1-07, "Heritage Preservation By-law", and in accordance with the Heritage Conservation Act, SNB 2009, c. H-4.05 and amendments thereto. This Board will meet at least quarterly or at the call of the Chair. Staff support will include the Development Officer and additional support staff as required.

### **IX Emergency Measures Committee**

The responsibilities of this committee are as set out in By-law 1-16, "Emergency Measures Action Plan By-law" and the Emergency Measures Act, RSNB 2011, c. 147.

This committee will meet at the call of the Chair. Staff support will include the Town Clerk and additional support staff as required.

### **X Appeals Committee (Unsightly Premises)**

The responsibilities of this committee are as set out in the Local Governance Act and regulations thereunder. This committee will meet as required in accordance with the legislation. Staff support will include the Town Clerk and additional support staff as required.

#### ***Revision March 11, 2019***

Schedule B Revised to include establishment, composition and responsibilities of the Rothesay Hive Advisory Committee.

#### ***Revision February 8, 2021***

Schedule B Revised to reflect the change in mandate and composition of the Rothesay Hive Advisory Committee to reflect the suspension of the agreement with the YMCA.

#### ***Revision August 9, 2021***

Schedule B Revised to reflect the dissolution of the Rothesay Hive Advisory Committee and the creation and new mandate for the Age-Friendly Advisory Committee.

#### ***Revision May 8, 2023***

Schedule B Revised to reflect the reduction from 10 to 8 for the minimum number of appointments to the Age Friendly Advisory Committee.



# ROTHESAY MEMORANDUM



---

TO : Mayor and Council  
FROM : Nominating Committee  
DATE : 1 May 2023  
RE : Kennebecasis Public Library Board Appointment

---

**RECOMMENDATION:**

- Council appoint Cindy Millican as a Rothesay representative to the Kennebecasis Public Library Board for a term to expire December 31, 2024.

**Background:**

There are currently two vacancies on the Kennebecasis Public Library Board for Rothesay appointees, as a result of recent resignations.

In response to social media posts, an application was received from Cindy Millican, offering to serve on the Board. The appointment will expire at the end of 2024, and she will be eligible for reappointment at that time.

Rothesay is currently seeking eligible applicants to fill the other vacancy on the Board.





# Rothesay 2022 Annual Report



This is the Annual Report of the  
corporation of the town of Rothesay  
for the 2022 fiscal year (January 1 to December 31)



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# ROTHESAY



May 2022

Mayor Grant and Rothesay Council

Re: 2022 Annual Report

70 Hampton Road  
Rothesay, NB  
Canada E2E 5L5  
T 506-848-6600  
F 506 848 6677  
Rothesay@rothesay.ca  
www.rothesay.ca

It is my pleasure to present the annual report of Rothesay for 2022. This report has been prepared in accordance with the New Brunswick regulation 2018 - 54 under the Local Governance Act. Attached to this report are the audited financial statements showing that the Town operated a small surplus in both the general and utility funds.

Across New Brunswick municipal reform changed the number of municipalities and the boundaries of many. There were no changes to the Rothesay boundary, but reform meant a significant focus on the Fundy region and collaboration with other area municipalities.

The year saw a significant increase in residential development activity focused on apartment buildings. Three projects were approved on Hampton Road and others on Chapel and the corner of Gondola Point and Clark Roads. These projects generally targeted seniors as their clientele. Low density projects in Sagamore Point and the Hillside South Secondary Plan area were also initiated.

When the provincial three-year highway plan did not include resurfacing of Rothesay Road, strong representations to the Minister of Transportation and Infrastructure led by Mayor Grant and Deputy Mayor Alexander resulted in a change in the priorities for provincially designated highways in Rothesay and funding for a significant stretch of this key part of the regional road network.

Late in the year a collective agreement was reached with CUPE Local 5369 for the Town's outside labourers establishing terms until 2025.

Staff have worked diligently to adjust to changes brought on by the pandemic and I thank them for their perseverance during what must be described as a challenging three years. I also express my appreciation to you, Mayor Grant and the Council for supporting staff and carefully considering the many decisions you have faced during 2022.

Yours respectfully,

  
John Gerwin RPP, MCIP  
Town Manager

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



# ROTHESAY

# 2022 ANNUAL REPORT

## 1. INTRODUCTION

On January 1, 2018, Regulation 2018 – 54 came into effect. The Province of New Brunswick established the *Annual Report Regulation – Local Governance Act* to provide information to property taxpayers regarding their local government. Rothesay has published an annual report in the past, but this report differs in that it is designed to be in conformance with this legislation. A copy of the new regulation is found in the Appendices to this Report.

## 2. THE COMMUNITY

### Land Acknowledgment

We would like to respectfully acknowledge that our town of Rothesay exists on the traditional lands of the Wolastoqiyik /Maliseet and Mi'Kmaq whose ancestors, along with the Passamaquoddy / Peskotomuhkati Tribes / Nations signed Peace and Friendship Treaties with the British Crown in the 1700s.

We respectfully acknowledge that the United Nations Declaration of the Rights of Indigenous Peoples (UNDRIP) was adopted by the United Nations on September 13, 2007 and enshrined in law in Canada by Parliament on June 21, 2021 as Bill C-15.

We respectfully endorse the Calls to Action of the Truth and Reconciliation Commission of 2015 as it applies to our Municipal Government of the town of Rothesay.

### History

Rothesay is a long-established residential community in southern New Brunswick and celebrated its 150th anniversary in 2010. In 1997, the Provincial Government amalgamated a portion of the Local Service District of Wells with the Town of Rothesay and the villages of Fairvale, Renforth and East Riverside-Kingshurst to form the new town of Rothesay with a population of about 11,600.

The town motto, "*Quinque Iuncta In Uno (Five United In One)*", represents the strength and unity of our municipality and the joining together of the five founding communities. The Municipal Flag for Rothesay represents the first of its kind in Canada. By permission of the New Brunswick government, the provincial flag, adopted in 1965 on the authority of Queen Victoria's Warrant of 1868, occupies



the topmost part (the hoist) of the municipal flag. The Coat of Arms occupies the fly.

Rothesay's current population, based on the 2021 Statistics Canada Census, is 11,977, a small increase from the 2016 count. This population was distributed amongst 4,875 households, 75% of which occupied single detached housing with an average size of 2.4 persons.

Rothesay is part of the Fundy Regional Service District, which is composed of one unincorporated Rural District and six area municipalities centered on the mouth of the St. John River.

### 3. GOVERNANCE

An eight-person Council with Dr. Nancy Grant as Mayor provides for the governance of the Town. Council meeting attendance and monies Council members received from the Town are set out in Appendices B & C. Public events attended by Mayor Dr. Grant and Council members are set out in Appendix D.

#### COUNCIL MEMBERS

The Rothesay Council includes:

- **Mayor Dr. Nancy Grant**
- **Deputy Mayor Dr. Matthew Alexander, Ph.D.**

and Councillors:

- **Tiffany Mackay French**
- **Bill McGuire**
- **Dave Brown**
- **Helen Boyle**
- **Peter J. Lewis**
- **Don Shea**

#### COUNCIL MEETINGS

Rothesay Council meetings are typically held the second Monday of the month at 7:00 p.m. in the Common Room, Rothesay Town Hall, 70 Hampton Road, Rothesay, NB. Regular and special Council meetings are open to the public. Council agendas and agenda packages are posted to the website prior to each meeting. Approved Council minutes are available for review in the Clerk's office and also online: [www.rothesay.ca](http://www.rothesay.ca).

Closed session meetings are held in accordance with the Local Governance Act, SNB 17, c. 18 (s. 68) when the subject matter relates generally to the following: confidential and/or personal information protected by law; contract negotiations; land disposition or acquisition; litigation or potential litigation and legal opinions or advice; matters of security; information gathered by police; information that could violate confidentiality from the federal or provincial government; and labour and employment matters.



**COVID-19 Pandemic declared 13 March 2020 (World Health Organization)**

Meetings held by videoconference: January & February

Meetings held in person: March – December

**Public Health restrictions (COVID-19) in New Brunswick were lifted by the province on 14 March 2022.**

**Committees of Council (2022)**

- Personnel Committee
- Finance Committee
- Nominating Committee
- EMO Committee
- Parks and Recreation Committee
- Planning Advisory Committee
- Works and Utilities Committee
- Rothesay Heritage Preservation Review Board
- Rothesay Living Museum Committee
- Age Friendly Advisory Committee
- Climate Change Adaptation Committee

**Mary Jane Banks is the Director of Administrative Services and Town Clerk.**





## 4. ADMINISTRATION



The Rothesay Town office is open Monday through Friday from 8 am to 4:30 pm, except civic holidays. The office is closed from noon to 1 pm. The main telephone line (506-848-6600) is answered 7/24 for service requests and urgent matters.

Town records are filed in a computerized database with searching capacity in accordance with the guidelines of the Municipal Records Authority. Rothesay has implemented a system to record customer service requests and to track the nature of requests and the time required to respond. There were 675 service requests responded to in 2022 with the most frequent being related to general drainage issues, culverts, water meter readings and lateral locates.

Rothesay has a workforce of both unionized and non-unionized employees. Unionized employees at Rothesay are represented by the Canadian Union for Public Employees (C.U.P.E). Local 5369.

Our 2022 human resource efforts related in large part to contract negotiations with C.U.P.E. focused on reaching a fair and equitable agreement that would benefit both the municipality and employees. Rothesay is pleased to report that we have successfully concluded our contract negotiations. The new contract includes several key provisions that will benefit Rothesay employees and help attract and retain talent.

At the end of 2022, Rothesay had 46 permanent employees (including 18 members of the bargaining unit). During 2022, 32 recruitments were carried out or were in progress as of December 31<sup>st</sup>. This included four positions vacant from departing employees, two positions vacant due to retirement, and 26 to fill seasonal student positions.

The upcoming year will focus on recruitment, retention, and succession planning as we continue to plan for the transition of 30.4% of our workforce who are eligible for retirement within the next 10 years. As Nationwide labour shortages continue to impact recruitment efforts, retaining and developing employees will continue to be a focus of HR initiatives for the near future.

In the coming year, Rothesay will continue to strive towards being an employer of choice by offering a competitive compensation package, a safe and healthy work environment, and meaningful and engaging work.



## 5. PROTECTIVE SERVICES

### A. FIRE

The Kennebecasis Valley Fire Department Inc. (KVFD) is a corporation jointly owned with Quispamsis to provide fire suppression and fire prevention and education services throughout the two Towns. Station 1 is located on Campbell Drive in Rothesay and Station 2 is located on Hampton Road in Quispamsis Renovations began on Station 2 in 2022 and are expected to be completed by summer 2023.



The Department provides assistance to Ambulance New Brunswick in responding to many medical emergencies. In 2022, there were 538 calls for service in Rothesay, which was up from 2021 where there were 454. Included in the 538 calls were 282 EMS incidents, and 65 motor vehicle incidents-collisions.

The Department consists of 40 firefighters, including 12 company officers, senior firefighters, lieutenants and captains. The management team consists of one Fire Chief and one Deputy Chief, two Division Chiefs, an Executive Assistant to the Chief and a Finance Administrator. A Board with equal representation from each Council and volunteer appointments from each Town governs the KVFD. Rothesay paid \$2.355M or 40.93% of the Department's operating costs in 2022. Details about the Fire Department are on its website:

<http://kvfire.ca>

**The Fire Chief is Michael Boyle, BIS, ECFO**

### B. POLICE

The Kennebecasis Regional Police Force (KRPF), an organization jointly owned and funded with Quispamsis, carries out policing in Rothesay. The Force has 44 officers and employs seven civilian staff. In 2022, Rothesay had 2,180 calls for service.



Rothesay's share (40.05%) of the annual budget for policing was \$3.035M in 2022.

Oversight of the KRPF is charged to a Board of Commissioners appointed by the two Towns and one Commissioner appointed by the Provincial Minister of Public Safety. More information regarding the nature and operations of the Regional Police Force is on its website:

<http://www.kennebecasisregionalpolice.com/>

**The Police Chief is Steve Gourdeau**



### C. EMERGENCY PREPAREDNESS

Operations at the Town returned to a level of normalcy as the Province lifted the Covid-19 Public Health restrictions, on March 14, 2022. Later, that spring the Town was also fortunate to be spared from the worst effects of the annual spring freshet as the flooding season came and went without significant damage to property and requirements for sand bagging and cleanup.

The efforts to establish a joint Emergency Measures Organization (EMO) with Quispamsis took the first step through the appointment of the new Kennebecasis Valley Fire Department (KVFD) Fire Chief as the director of KV EMO. The KVFD is well suited and staffed to be the lead agency for emergency management in the Kennebecasis Valley.

Moving towards a joint EMO model, the KV Fire Chief has created a steering committee with representatives from both Towns and the mandate to establish an emergency measures organization that represents both municipalities.





## 6. FINANCE

The Town finished the 2022 fiscal year with a general fund surplus of \$128,838 and a surplus in the utility fund of \$33,993. These will be brought into budgets in 2024. During the year, the Town retired \$1.3M of debt. No new debt was incurred during 2022 however debentures in the amount of \$800,000 and \$1 million are expected in 2023 to finance utility and protective service projects respectively.

The Town's current net debt is approximately \$728 per capita and debt service costs are 4.41% of the annual budget supported by property taxes. The legislated limit for debt service is 20% of a municipality's annual expenditures in its general fund. The borrowing limits for utilities are larger and the Town is currently well within provincial guidelines with utility debt service costs of 21.9%. That debt is repaid through utility charges.

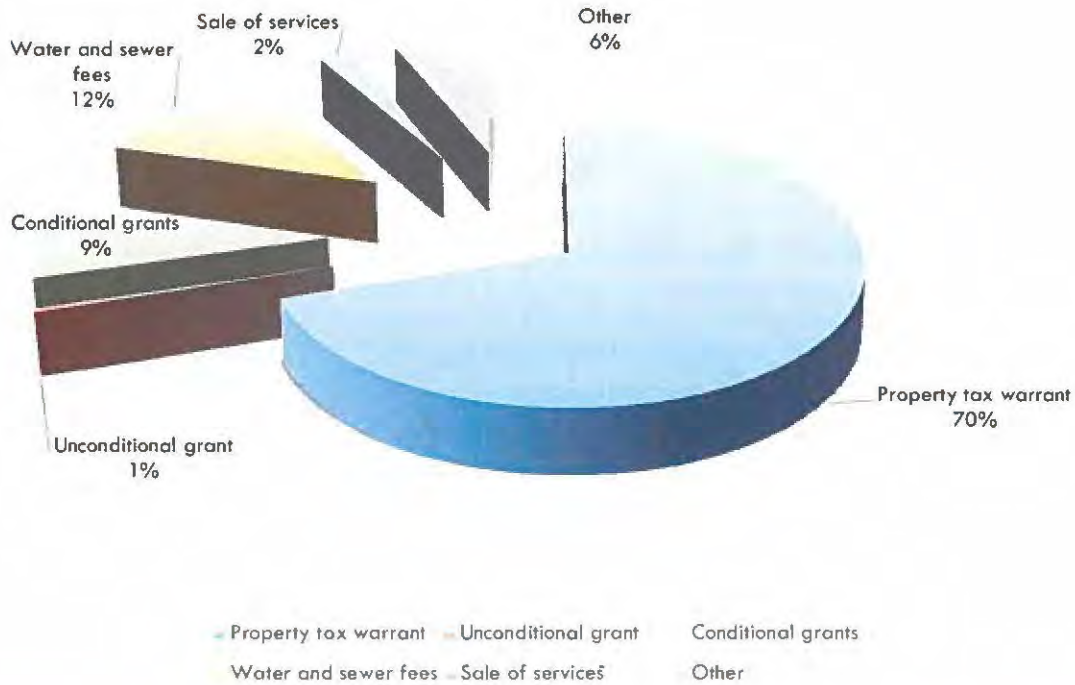
The total operating expenditures and debt service costs of the Town were \$19.6M. Rothesay paid approximately \$155,000 in Provincial property tax in 2022 as well as HST to the Province of approximately \$550,000. The Provincial Government transferred \$130,972 which represents 16¢ of the \$2.27 provincial tax rate paid by non-residential property in the town.

The Town donated \$30,725 to various groups and causes in 2022; none of these are for economic development purposes. A list of the donations is found in Appendix A.



**A. Revenue**

Revenue by source



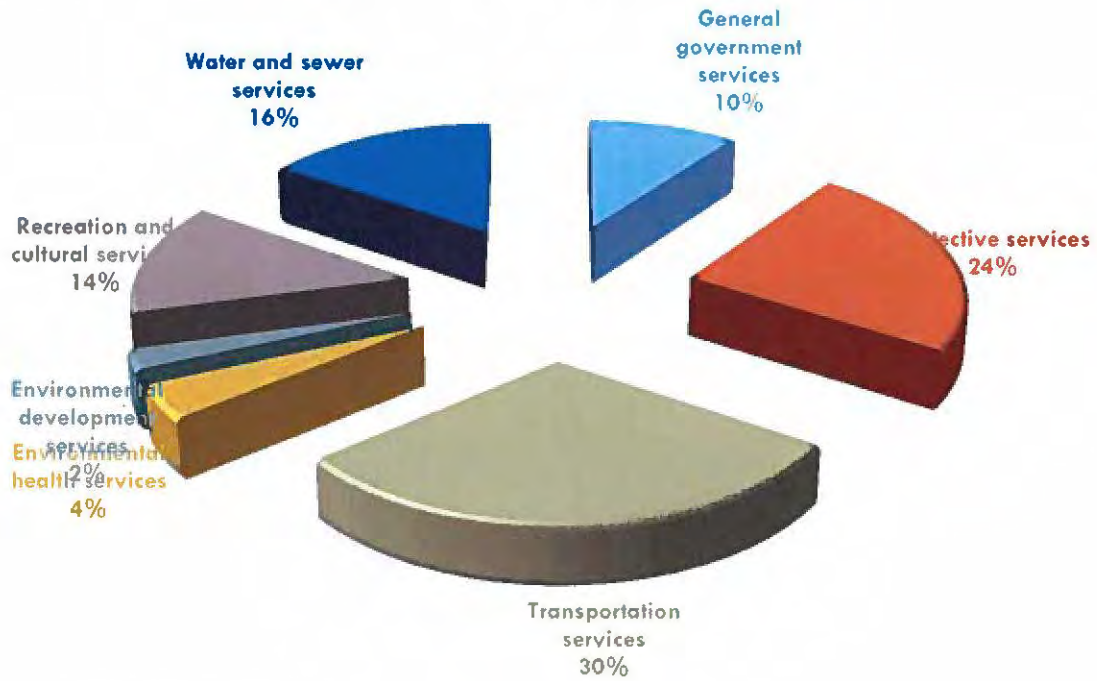
The total tax base of the municipality for the purposes of setting the tax rate was \$1.515B. The tax rate for 2022 was \$1.20 per hundred dollars of assessment. Assessments are carried out by Service New Brunswick on behalf of all municipalities in the province at a cost of slightly less than two cents per hundred to the property owner and an equal amount paid by the Town. Six percent of the tax base is made up of non-residential properties that were taxed at a rate of \$1.80 + the \$2.27 Provincial rate.

Utility rates for the fiscal period were as follows: Water cost was \$1.18/m<sup>3</sup> plus a fixed cost of \$51.25 per quarter. The annual sewer charge was \$410 in 2022 for a single-family house. A typical single-family home in Rothesay paid about \$660 for water and sewer services. Business and multi-family buildings pay by size of the service connection to the Town system.



**B. Expenses**

**EXPENSES BY FUNCTION**



The audited financial statements of the Town are found in Appendix F.

**Doug MacDonald is the Town Treasurer.**



## 7. PARKS & RECREATION

### A. RECREATION

Rothesay Recreation Department provides numerous programming opportunities for its citizens throughout the year. Facilities include the Rothesay Arena, Bill McGuire Centre, Rothesay Common, Rothesay HIVE, and the Wells Recreation Building. Through the summer months, the Recreation Department offers summer programs from various locations within the community. Highlights for Rothesay Recreation in 2022 included our participation in Fundy Winterfest, growth at the Rothesay HIVE, the return of our Canada Day on the Common celebration, record participation in our playground programs and the 24th Annual KV Santa Claus Parade.



Despite COVID-19, it was a successful 2022 Fundy Winterfest in Rothesay with a mix of in-person and virtual programs, events, and activities. We introduced three new activities this year for residents and visitors to enjoy. The first being a contest to win an ice fishing session with our partners at The Shacks; 468 people entered the contest, and we were able to provide 16 groups with an hour of ice fishing at Renforth Wharf. Our second activity was free snowshoe rentals at River and Trail Outdoor Company. Our department purchased 8 pairs of snowshoes and River and Trail Outdoor Company ran the program out of their store. Over the course of 6 weeks, we had eighteen rentals which is a great start to this new program. Our last addition was our Find Winter Waldo contest. Winter Waldo was hidden seven times throughout our trail system. We had 84 groups who successfully spotted Winter Waldo in our trails to enter that contest!



Other Fundy Winterfest activities in Rothesay included a Virtual Speaker Series, Snowshoeing with the KV Walkers, Snowflok Making Contest, Virtual Valentine's Day live event with the Snow Queen, and a Moonlight Snowshoe and hike with River and Trail Outdoor company that saw over 100 participants.



The Summer Playground Program had record numbers in 2022 with 314 kids who registered to attend throughout the summer. We were happy to return to our drop-in/punch pass programming format that operated out of Kennebecasis Park Elementary School, Rothesay Park Middle School, and Wells Recreation Park from June 27th to August 26th.

Both Kennebecasis Park and Renforth Beaches were open this summer and guarded Monday to Friday from 11am-5pm with Renforth Beach also under lifeguard supervision on the weekends. The Town was able to hire seven lifeguards who were certified to teach swimming lessons. We officially became an affiliate member of the Life Saving Society which enabled us to offer the Swim For Life programs at our beaches. We had eighteen kids register for our swimming lesson programs this summer.

July 1<sup>st</sup> saw the return of our in-person Canada Day Celebrations on the Rothesay Common. Hundreds joined us to celebrate our Nation's 155th Birthday. The celebration began with a flag-raising ceremony that was followed by musical entertainment, First Nations Storytellers, a reading circle with the Kennebecasis Public Library, face painting, balloon animals, giant inflatables and bouncy castles, a BBQ, popcorn, cotton candy, cupcakes, ice cream, and more!





It was a successful community garden season with all 42 plots being rented. We also hosted our 2nd Annual Halloween Skating Party at the Rothesay Arena where participants were invited to come dressed up in their favorite costume.

The 24th Annual KV Santa Claus Parade took place along Hampton Road on Saturday, November 26th. The parade was once again live streamed on Facebook for anyone who preferred to watch from the comfort of their own home. The Facebook video of the parade has over 2,600 views. With forty community groups and businesses participating in the parade and an estimated 10,000 spectators lined up along Hampton Road to watch it was another grand success. Next year is the 25th Annual KV Santa Claus Parade with the theme "A Silver Christmas – Celebrating 25 Years".

The 8th Annual Mayor's Tree Lighting event was hosted in person this year at the Rothesay Common for the first time in 3 years. We had a great evening with live musical entertainment, skating, hot chocolate, and gingerbread cookies.

The new year brought with it many challenges, opportunities, and successes to the Rothesay HIVE. In the beginning of 2022, the Rothesay HIVE was closed due to the COVID-19 Pandemic until February 7, 2022. In January of 2022, we brought back the Rothesay HIVE memberships which were put on hold from November 2020 to December 2021 due to the COVID-19 Pandemic. For the first year that Rothesay Recreation Department has been responsible for the Rothesay HIVE we are proud to have 122 HIVE members, over double the number prior to the pandemic. We also offer a 3 Visit Trial for those who want to test out the Rothesay HIVE programs and activities prior to becoming a member.

We have broadened our program offerings in 2022, including but not limited to: Garden Club, Mahjong and Bridge Lessons, Movie Matinees, Tai Chi, and many community events and programs. We still offer our popular fitness classes, book club, coffee and chats, cards and board games, and host numerous information sessions. Future Engage also began at the Rothesay HIVE this year. The program is run by the Saint John Newcomers Centre and brings people of all ages and backgrounds together for intergenerational and cross-cultural activities. The File of Life continues to be a valuable and popular resource for the community which can be accessed through the Rothesay HIVE. We are always striving to add new programs and activities that will benefit our members. By connecting with community organizations, we can create lasting connections between older adults, future generations, and community supports.



## B. PARKS



Rothesay maintains a network of parks and green spaces with major highlights such as the Rothesay Common, East Riverside-Kingshurst Park, Steele-Kennedy Nature Park, Wells Recreation Park, Renforth Wharf Park and smaller gems such as Dobbin Park and 150 Anniversary Park. The Town also maintains many outdoor recreation facilities including five ball fields, two synthetic turf surfaces at the Arthur Miller Fields, two irrigated soccer pitches and approximately 20 kilometers of walking, hiking and cross-country ski trails.

The new baseball field at Wells Recreation Park was completed in 2022 and will open in the spring of 2023.

The construction of a 120-foot boardwalk along the McKeever Lake trail was completed in 2022. This new 1.5km trail will be groomed for cross country skiing and snowshoeing for the 2023/24 season.

Construction of the new building at Wells Recreation Park started in the fall. Expected completion is the summer of 2023.



Phase 1 of the Rothesay Pickleball Court project was completed in 2022. Phase 2 will be finished in 2023 with two new pickleball courts adjacent to the Arthur Miller Fields lower parking lot.

The Marigold Project – All three elementary schools in Rothesay participated. Over 250 children took part in growing Marigolds from seeds and planting them around Rothesay.





**Parks**

**Rothesay Parks & Trails**

**Trails**

<b>The Rothesay Common</b>	Wells Trail (12kms)
<b>East Riverside-Kingshurst Park</b>	Hillside Trail (3 kms)
<b>Steele-Kennedy Nature Park</b>	Bicentennial Trail (1.5km)
<b>Wells Recreation Park</b>	Villa Madonna Trail (0.5 km)
<b>Renforth Wharf Park</b>	
<b>Jordan Miller Park</b>	
<b>Stuart Dobbin Park</b>	
<b>150 Anniversary Park</b>	

**Charles Jensen is the Director of Recreation and Parks.**



### C. LIBRARY

Library services for Rothesay residents are provided in partnership with the town of Quispamsis and the Province of New Brunswick. The building in Quispamsis at 1 Landing Court is maintained by the two Towns and cost-shared on a per capita basis. Permanent staff working in the library are employees of the Public Library Service of New Brunswick. The original library opened its doors in 1984 and was enlarged and renovated in 2013 at a total project cost of just under \$6M. Rothesay's share of 2022 operating cost is \$83,217 (38.99% of the total cost). More information on the Kennebecasis Public Library can be found on Facebook:

<https://www.facebook.com/kennebpl>



**The Acting Library Director is Norah Emerson.**



#### D. ROTHESAY LIVING MUSEUM

The Rothesay Living Museum began as a partnership with Rothesay High School designed to protect and maintain memorabilia and artifacts from the five founding communities of the Town. It has evolved to a “digital museum” and can be found at <https://www.rothesaylivingmuseum.com/>. It is operated by a volunteer committee that has collected stories of prominent citizens in written and audio forms, as well as community artifacts. It also sponsored the publication of a book and several special events. There are photographic displays located in various schools in the community, and in the Common Room at Town Hall. Committee activity was impacted by COVID-19 but the museum remains a repository for Town history and an opportunity for everyone in the community to gain an appreciation for how we came to be.



*Winter Carnival on the Rothesay Common, 1945.*

## 8. PLANNING AND DEVELOPMENT

### A. BUILDING PERMITS

In 2022 the Town issued 174 Building Permits.

Total Value of Construction for these permits was \$22,184,326.96 – 2022, up 127% from the 2021 total of \$9,781,945.23.

The 2022 total value of building permit fees resulting from the permits is \$161,500.00 up from the 2021 total of \$73,531.00.

### B. BY-LAW ENFORCEMENT

The responsibilities of Town staff include enforcement of Town by-laws. The following is the by-law enforcement activity in 2022.

	Zoning By-Law	Unsightly Premises	Building By-Law	Town Owned Lands	Commercial Signage	Animal Control	Civic Complaint	Noise Complaint
<b>2022</b>	<b>10</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>3</b>	<b>5</b>	<b>4</b>	<b>3</b>

Pursuant to SECTION 5 a.(vii) of BY-LAW NO. 4-03 - PEACE, ORDER AND THE PREVENTION OF NUISANCES.

“No person shall either directly or indirectly demand or invoke the official services of any police officer, firefighter or other officer of Rothesay where no reasonable cause exists for so doing;”. Resolving disputes between neighbours is not part of the mandate of municipal staff.

Directing water from downspouts onto a neighbour’s property and establishing a business in a residential area are types of infractions staff dealt with in 2022.

### C. PLANNING

The Province of New Brunswick lifted the COVID-19 Public Health restrictions on March 14, 2022. The Planning Advisory Committee returned to in-person meetings at Rothesay Town Hall, effective 4 April 2022. The Rothesay Planning Advisory Committee had one of its busiest years on record. It met 11 times and reviewed several major applications:



1. Rezoning 145 Hampton Road- 43-unit apartment building
2. Rezoning 95 Hampton Road -36-unit apartment building
3. Rezoning 2 & 4 Highland Avenue – 41-unit apartment building
4. Rezoning 50 Hampton Road – 27-unit apartment building
5. Rezoning Corner of Gondola Point Road and Clark Road - 24-unit apartment building
6. 14 residential lot subdivision with new public road connections to Dunedin Road and Higginson Avenue.
7. 30 seat commercial restaurant with drive-thru on the property at 110 Hampton Road

#### **D. HERITAGE PRESERVATION BOARD**

The Rothesay Heritage Preservation Review Board met three times in 2022. The Heritage Permit applications under consideration included the replacement of the Church sign at Saint David's United Church, installation of windows in the garage at 18 HAMPTON Road and the installation of accessibility ramp on the Old Medical Clinic at 8 GONDOLA POINT Road.

**Brian White is the Director of Planning & Development Services.**



## 9. PUBLIC WORKS

In 2022, the Public Works Department recorded 4,661,000 kg of salt/sand mixture that was placed by monitored equipment during road maintenance.

The Department saw a busy year; staff responded to 208 Service Requests in 2022 and broken down in the table below.

Catch basins	13
Culverts	29
Ditches	11
Drainage	5
General Drainage	85
General Transportation	22
Potholes	17
Roadkill	3
Signs	2
Snow Plow Damage	18
Street Lights	1
Traffic Lights	2

In 2022, the following infrastructure work was completed:

- New Catch basins installed to help with drainage
  - ❖ 10 Appleby Drive
  - ❖ 2 New at 18 Eriskay Drive to help with winter run off and freezing
  - ❖ 82 Hampton Road New catch basin and piping to make drop off sidewalk safer
  - ❖ 52 Gondola Point Road to help with winter run off and freezing.
- 9 pipe related repairs for the Utility Department
- Tree removals in right-of-way
- Tree Limbing in right-of-way
- French Village sightlines (Opening up vegetation at intersections)
- Fence at Rothesay Elementary School removed, reclaimed and reinstalled in new location
- Line Painting- stop bars, crosswalks and directional arrows
- Curb Sweeping (Two machines)- 4 times during the year for maintenance
- Street sweeping (4 Weeks) – once in the spring
- Storm flushing – 5 weeks with rented flusher uni.
- Shoulder and ditch repair in general
- Seasonal wharf removal / installation for Parks Department at K Park and Renforth
- Shoulder mowing (ditches/slopes)



- Mowing trail system for Parks
- Mowing Oakville detention pond
- Mowing sewer lagoons
- Snowplow damage repair
- Flagging for Parks Department for Hampton Road island maintenance – ongoing all summer
- Pothole / patching asphalt repair

### Asphalt Paving:

Broadway Street	590 m
Holiday Drive	470 m
Crestline Road	445 m
Forest Road	475 m
Bayley Road	130 m
Calistoga Road	260 m
Kildare Court	490 m
Crescent Drive	515 m
Park Drive	160 m
Princess Place	60 m
Seville Row	275 m
Frances Avenue	810 m
Beach Drive	490 m
Spruce Street	300 m
Scichilone Street	200 m

### Concrete Curb and Sidewalk:

Hazen Avenue	30 m
Kingswood	350 m
Iona Avenue	240 m
Spruce Street	305 m
Gondola Point Road	130 m



## 10. UTILITIES

### A. WATER

In 2022, the Rothesay treatment plant at Carpenter Pond withdrew 687,125 m<sup>3</sup> of raw water from the well network to produce 653,527 m<sup>3</sup> of drinking water for distribution. With 23 new water connections and 19 new sewer connections, production was high.

The following are the performance results for the three Town wastewater treatment lagoons for 2022.

Lagoon	Treated Volumes (m <sup>3</sup> )	Mg/litre Oxygen Demand (CBOD)	Mg/litre Suspended Solids (TSS)
KPARK	215,094	35	25.25
RENFORTH	345,107	7.25	9
FAIRVALE	2,832,471	17.3	20.8

**Brett McLean is the Director of Operations (Works and Utilities).**





## 11. ENVISION SAINT JOHN: THE REGIONAL GROWTH AGENCY

### **Introducing – Always Moving Forward**

The region's value proposition, or brand promise, was built on and validated by our proven track record of forward-thinking, with Canada's first incorporated city at its core and many notable firsts to its name (Canada's first bank, newspaper, and museum – to name just a few). The region is united by pride of place and a strong determination to grow. People here love to roll-up their sleeves and get things done – providing a legacy of success that gives us an outsized advantage in building for the future.

At the region's core is a truly vibrant, contemporary city with a major port. Port Saint John's modernization positions it as the Next Great Port in Canada – a clear demonstration of Always Moving Forward. And there are many more like this.

Multiple billion-dollar companies are headquartered in our region providing a legacy of success not typically found in a region of our size. Hosting the upcoming Memorial Cup builds on our hockey history and reputation for hosting world-class events. And the recently opened Area 506 Waterfront Container Village leans into our natural assets as the only city on the Bay of Fundy with the backdrop of a working port.

Even our Envision Saint John agency business model – our innovative, collaborative approach to growing the region (the first of its kind in New Brunswick) – reinforces our region's commitment to Always Moving Forward.

It's the region's brand persona – The Gritty Go-Getter – that is driving the work of Envision Saint John. We're creating new connections, expanding the traditional economic development network, looking for diverse perspectives, tapping into different talent, and bringing new voices to the table.

You will also start to notice a new Saint John region wordmark designed to reflect the connected nature and forward momentum of Saint John and its surrounding communities. The connected letters represent our togetherness – as a people, as a place and our vision for the future. And the directional arrow reaches ahead, representing a region that is forward-thinking, poised for future growth, and Always Moving Forward.

The Saint John region is the powerhouse that will drive growth for NB.



## 12. APPENDICES

### A. DONATIONS

RECIPIENT	TYPE	FORM	\$	PURPOSE
KV3C	grant	In kind	2,500	Space in McGuire Centre
NB Medical Education Trust	grant	cash	5,000	Medical education
KV Food Basket	grant	cash	500	To offset operating cost
KV Food Bank via Quispamsis	grant	cash	6,000	To offset rental cost
St Joseph's Hospital Foundation	grant	cash	1,000	To support programs
You Can Ride Two)	grant	cash	1,000	To offset operating cost
Rothesay High School	grant	cash	1,000	Student scholarship
KV Oasis Youth Centre	grant	cash	2,500	To offset operating cost
Saint John Theatre Co.	grant	cash	1,000	To offset operating cost
Symphony N.B.	grant	cash	1,000	To offset operating cost
Junior Achievement N.B.	grant	cash	300	To offset operating cost
CIMB-FM Oldies 96	grant	cash	1,000	To offset operating costs
KV Girls Softball	grant	cash	500	To support programs
SJ Regional Hospital Foundation	grant	cash	1,000	To support programs
RNS Arts Show	grant	cash	500	To support donations
NB Competitive Festival of Music	grant	cash	250	To support programs
St Paul's Church	grant	cash	500	To support programs
Saint John Seafarer's Mission.	grant	cash	250	To support programs
Shining Horizons Riding Association	grant	cash	1,200	To offset operating cost
Kennebecasis Rowing & Canoe Club	grant	cash	2,500	To support programs
KVMHA	grant	cash	500	To support programs
Bradley Joudrey	grants	cash	500	To support programs
NB Sport Hall of Fame	grants	cash	225	To support event

TOTAL \$30,725





Jan 10		√								
Feb 14		√								
Mar 14		√								
Apr 11		√								
May 2		√								
May 9		√								
May 13		√								
Jun 13		√								
Jul 11		√								
Aug 8		√								
Sep 12		√								
Oct 3		√								
Oct 11		√								
Nov 1		√								
Nov 14		√								
Nov 28		√								
Dec 12		√								

*\*Conflict of Interest (COI) declared*

**Closed Committee Meetings**

- Finance Committee
- 31 March 2022
- 21 April 2022
- 21 July 2022
- 25 August 2022
- 29 September 2022
- 20 October 2022



**C. COUNCIL REMUNERATION**

Mayor Grant	D/Mayor Alexander	Councillor Shea	Councillor Lewis
\$37,000	\$20,100	\$18,000	\$18,000
Councillor McGuire	Councillor Mackay French	Councillor Boyle	Councillor Brown
\$18,000	\$18,000	\$18,000	\$18,000

Expenses - Mobility Charges (iPADs)

Mayor Grant - \$300

Councillors - \$2,539

**SENIOR STAFF SALARY RANGES**

POSITION	SALARY RANGE
Director Administrative Service/Clerk	100,000 - 125,000
Director Parks & Recreation	100,000 - 125,000
Director of Planning & Development	100,000 - 125,000
Director of Operations	100,000 - 125,000
Treasurer	100,000 - 125,000
Town Manager	150,000 - 175,000

**D. 2022 EVENTS ATTENDED BY THE MAYOR AND COUNCIL****January 2022**

Jan 3 New Year's Message to CBC  
Jan 18 Video for Chinese New Year  
Jan 23 Photo for Pink Shirt Day  
Jan 31 Video for Winterfest (Wells)

**February 2022**

Feb 25 Opening of KAM Institute of Design  
Feb 26 Branch 58 Legion Fundraiser

**March 2022**

Mar 16 Funding Announcement for Wells Building  
Mar 19 Branch 58 Legion Fundraiser  
Mar 28 Regional Chamber of Commerce Luncheon  
Mar 30 Community input into Health and Technology District  
Mar 31 USPORTS Championships at Fieldhouse

**April 2022**

Apr 5 Envision Meeting and Luncheon  
Apr 9 Jervis Bay Legion Fundraiser for Ukraine  
Apr 13 CBC Interview RE: Changing Density in Rothesay  
Apr 19 The Wave interview RE: Rothesay Road  
Apr 26 "Thank You" delivered to schools (Earth Day Clean Up)  
Apr 29 Kick off to Cruise season

**May 2022**

May 2 ENVISION Saint John Regional Mayors Luncheon  
May 11 Cheque presentation to KV Girls Softball  
May 18 Saint John Catalytic Projects Launch  
May 20 Kennebecasis Regional Police Force (KRPF) Open House  
May 20 Video for Intergenerational Day Canada  
May 24 Regional Chamber of Commerce: State of the City  
May 26 Red Triangle Award dinner  
May 28 Quispamsis Lions Club CNIB Dog Walk  
May 28 Asian Heritage Month Gala



**June 2022**

- June 1 Intergenerational Day Celebration – Rothesay Hive
- June 1 East Coast Games Kickoff Reception
- June 3 Kennebecasis Valley Fire Department Retirement Reception D/C Chief Dan McCoy
- June 3 Rothesay Netherwood School Graduation and Closing Ceremonies
- June 5 Queen's Jubilee Tea, St. Paul's Church
- June 7 David Goss Walk'n'Talk
- June 11 East Coast Games Opening Ceremony – Softball (Counc. Boyle)
- June 13 Chamber of Commerce Luncheon (Premier – State of the Province)
- June 14 Saint John Regional Hospital Foundation Reception
- June 17 QMJHL Memorial Cup at Rothesay Town Hall
- June 18 Rothesay Netherwood School Founder's Dinner
- June 21 Platinum Jubilee Tree Planting – Veteran's Memorial Park with Branch 58 Legion
- June 21 Photo with Rothesay's "White Heart" at East Riverside-Kingshurst Park
- June 22 QMJHL Memorial Cup game with Regional Mayors
- June 23 Rothesay High School Graduation Ceremony (Deputy Mayor Alexander)
- June 30 Sweet Caroline Foundation

**July 2022**

- July 1 Canada Day celebrations
- July 5 Welcome Stephanie Labbé to Arthur Miller Fields
- July 7 Concert in the Common
- July 12 ENVISION Saint John Regional Mayors
- July 15 Kennebecasis Regional Police Force Community BBQ
- July 24 Welcome Kayleigh Rafter and KGSA to Wells Ballfield
- July 24 Operation White Heart Fundraiser
- July 28 Community PSA for Oldies 96

**August 2022**

- Aug 3 Port of Saint John Tour with Deputy Prime Minister Chrystia Freeland
- Aug 6 Saint John Pride Parade (Councs. Boyle and Mackay French)
- Aug 9 Maiden Factor/Port Saint John Dinner
- Aug 9 Visit to Kennebecasis Paddling Club RE: Canada Summer Games
- Aug 12 Photo Op with rowers off to Canada Summer Games



- Aug 22 KV Walkers Ramble  
Aug 25 Premier Higgs Meet and Greet

**September 2022**

- Sept 1 Rothesay Park School: Opening of Outdoor Learning Space  
Sept 6 Visit to Rothesay Athletics and Training  
Sept 10 Branch 58 Legion Music Party  
Sept 13 Dedication of new Coast Guard ship  
Sept 19 St. Paul's Church Requiem Eucharist for Queen Elizabeth II  
Sept 24 Branch 58 Legion Fundraising supper  
Sept 29 "The Joanne Project" at Rothesay High School

**October 2022**

- Oct 4 Water Tasting at American Waterworks Association Atlantic meeting  
Oct 6 Future Engage with Saint John Newcomers Centre  
Oct 15 Kennebecasis Valley Fire Department Open House  
Oct 18 Regional Chamber of Commerce Outstanding Business Awards  
Oct 19 Sophia Recovery Centre Sunny Side Up Breakfast  
Oct 20 Saint John Rotary Club Gala  
Oct 28 Branch 58 Legion Poppy Campaign Kickoff  
Oct 29 Rocmaura Gala

**November 2022**

- Nov 5 Greater Saint John Sports Hall of Fame Induction Ceremony  
Nov 10 RUSI Pre-Remembrance Day Dinner  
Nov 11 Remembrance Day Service at Qplex  
Nov 11 Branch 58 Legion Reception  
Nov 17 PRO Kids Dinner (Councs. Boyle and Brown)  
Nov 22 INNOVATE NB Awards  
Nov 24 Saint John Newcomers Centre Volunteer Appreciation Night  
Nov 26 KV Santa Claus Parade  
Nov 29 Saint John Immigration Launch  
Nov 30 Saint Andrews Society of Saint John

**December 2022**

- Dec 1 Christmas message for Oldies96  
Dec 6 New Brunswick Medical Education Trust Open House  
Dec 7 Saint John Newcomers Centre English classes  
Dec 7 Port Saint John Holiday celebration  
Dec 10 Rothesay Ballet presentation "The Nutcracker"  
Dec 12 Saint John Newcomers Centre Grand Opening



**E. AUDITED FINANCIAL STATEMENTS**

**ROTHESAY  
CONSOLIDATED FINANCIAL STATEMENTS  
DECEMBER 31, 2022**

**ROTHESAY****DECEMBER 31, 2022****CONTENTS**

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An independent member of



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

*Opinion*

We have audited the consolidated financial statements of Rothesay (the "Town"), which comprise the consolidated statement of financial position as at December 31, 2022, and the consolidated statements of operations, changes in net debt and cash flows for the year then ended and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, these consolidated financial statements present fairly, in all material respects, the financial position of the Town as at December 31, 2022, and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

*Basis for Opinion*

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 Town in accordance with the ethical requirements that are relevant to our audit of the consolidated 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 Consolidated Financial Statements*

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

In preparing the consolidated financial statements, management is responsible for assessing the Town'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 Town or to cease operations, or has no realistic alternative but to do so.

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

*Auditors' Responsibilities for the Audit of the Consolidated Financial Statements*

Our objectives are to obtain reasonable assurance about whether the consolidated 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 it 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 consolidated financial statements.

*(continues)*

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

*Auditors' Responsibilities for the Audit of the Consolidated 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 consolidated 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 Town'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 Town'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 consolidated 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 Town to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated 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, NH  
April 11, 2023



## ROTHESAY

## CONSOLIDATED STATEMENT OF OPERATIONS

FOR THE YEAR ENDED DECEMBER 31, 2022

	2022 Budget (Note 27)	2022 Actual	2021 Actual
<b>REVENUE</b>			
Property tax warrant	\$ 18,181,510	\$ 18,181,510	\$ 17,002,299
Unconditional grant	130,973	130,972	131,193
Conditional government transfers (Note 28)	1,190,000	2,375,988	2,286,228
Services other governments	60,000	81,806	80,180
Sale of services (Note 28)	419,900	475,710	459,024
Other own source (Note 28)	82,943	967,681	112,770
Water and sewer user fees	3,151,780	3,163,226	3,077,512
Sundry income	<u>264,099</u>	<u>634,317</u>	<u>394,176</u>
	<u>21,481,205</u>	<u>26,011,210</u>	<u>21,543,382</u>
<b>EXPENDITURE (Note 28)</b>			
General government services	2,351,067	2,329,302	2,051,047
Protective services	5,686,685	5,574,528	5,067,807
Transportation services	5,546,451	6,996,434	5,520,009
Environmental health services	362,000	962,281	854,521
Environmental development services	682,700	568,112	507,044
Recreation and cultural services	2,963,304	3,185,894	3,036,557
Water and sewer services	<u>3,460,190</u>	<u>3,605,789</u>	<u>3,522,568</u>
	<u>21,552,397</u>	<u>23,222,540</u>	<u>20,559,553</u>
<b>ANNUAL SURPLUS FOR THE YEAR</b>	<u>\$ 1,928,808</u>	2,788,670	2,983,829
<b>ACCUMULATED SURPLUS - BEGINNING OF YEAR</b>		85,146,828	82,162,618
<b>CHANGE IN OWNERSHIP OF CONTROLLED ENTITIES (Note 2)</b>		5,427	<u>381</u>
<b>ACCUMULATED SURPLUS END OF YEAR</b>		<u>\$ 87,940,925</u>	<u>\$ 85,146,828</u>


## ROTHESAY

## CONSOLIDATED STATEMENT OF FINANCIAL POSITION

AS AT DECEMBER 31, 2022

	2022	2021
<b>FINANCIAL ASSETS</b>		
Cash and cash equivalents (Note 4)	\$ 10,324,104	\$ 10,449,858
Accounts receivable (Note 5)	1,550,159	1,357,294
Investments (Note 10)	<u>345,227</u>	<u>290,428</u>
	<u>\$ 12,219,490</u>	<u>\$ 12,097,580</u>
<b>LIABILITIES</b>		
Accounts payable and accrued liabilities (Note 9)	\$ 2,832,770	\$ 1,869,686
Deferred revenue (Note 8)	3,592,555	3,982,636
Long term debt (Note 11)	11,059,967	14,435,218
Accrued pension obligation (Note 16)	10,152	71,893
Accrued sick leave (Note 15)	142,374	204,289
Accrued retirement allowance (Note 16)	<u>1,059,520</u>	<u>1,011,803</u>
	<u>20,697,318</u>	<u>21,575,525</u>
<b>NET DEBT</b>	<u>(8,477,848)</u>	<u>(9,477,945)</u>
<b>NON-FINANCIAL ASSETS</b>		
Tangible capital assets (Note 21)	164,706,278	158,983,625
Accumulated amortization (Note 21)	<u>(68,352,353)</u>	<u>(64,414,227)</u>
	96,348,925	94,569,398
Inventory	35,691	31,163
Prepaid expenses	32,923	22,507
Unamortized debenture costs	1,234	1,705
	<u>26,418,773</u>	<u>24,624,773</u>
<b>ACCUMULATED SURPLUS</b>	<u>\$ 87,940,925</u>	<u>\$ 85,146,828</u>
<b>CONTINGENT LIABILITY (Note 17)</b>		
<b>COMMITMENT (Note 18)</b>		

## APPROVED BY:

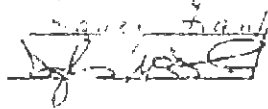
  
 \_\_\_\_\_ Mayor

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

**ROTHESAY**  
**CONSOLIDATED STATEMENT OF CHANGES IN NET DEBT**  
**AS AT DECEMBER 31, 2022**

	2022	2021
Annual surplus	\$ 2,188,670	\$ 2,983,829
Acquisition of tangible capital assets	(6,669,289)	(5,882,178)
Proceeds on disposal of tangible capital assets	-	12,423
Amortization of tangible capital assets	4,758,755	4,649,782
Change in ownership of tangible capital assets	(5,711)	76
Loss on disposal of tangible capital assets	<u>136,718</u>	<u>367,868</u>
	1,009,143	2,131,800
Acquisition of inventories	(35,691)	(31,163)
Acquisition of prepaid assets	(32,923)	(22,507)
Acquisition of unamortized debenture costs	(1,234)	(1,705)
Consumption of inventories	31,163	16,268
Use of prepaid assets	22,507	22,059
Consumption of unamortized debenture costs	<u>1,705</u>	<u>2,179</u>
	994,670	2,116,931
Change in ownership of controlled entities	5,427	<u>381</u>
Decrease in net debt	1,000,097	2,117,312
Net debt - beginning of year	<u>(9,477,945)</u>	<u>(11,595,257)</u>
Net debt - end of year	<u>\$ (8,477,848)</u>	<u>\$ (9,477,945)</u>

APPROVED BY:



Mayor

Town Treasurer

## ROTHESAY

## CONSOLIDATED STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED DECEMBER 31, 2022

	2022	2021
<b>INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>		
<b>OPERATING TRANSACTIONS</b>		
Annual surplus	\$ 2,788,670	\$ 2,983,829
Loss on disposal of tangible capital assets	136,718	367,868
Amortization of tangible capital assets	4,758,755	4,649,782
Accounts receivable	(192,865)	856,669
Accounts payable and accrued liabilities	963,084	54,509
Deferred revenue	(390,081)	649,978
Accrued sick leave	(61,915)	(85,717)
Change in accrued pension obligation	(61,741)	(107,727)
Change in accrued retirement allowance	47,717	19,003
Change in inventory prepaid expenses-unamortized debenture costs	(14,473)	(14,869)
	<u>7,973,869</u>	<u>9,373,325</u>
<b>CAPITAL TRANSACTIONS</b>		
Acquisition of tangible capital assets	(6,669,289)	(5,882,178)
Change in ownership of capital assets	(5,711)	76
Proceeds on disposal of tangible capital assets	<u>-</u>	<u>12,423</u>
	<u>(6,675,000)</u>	<u>(5,869,679)</u>
<b>FINANCING TRANSACTION</b>		
Long term debt (net)	<u>(1,375,251)</u>	<u>(1,378,894)</u>
	<u>(1,375,251)</u>	<u>(1,378,894)</u>
<b>INVESTING TRANSACTION</b>		
Increase (decrease) in investments	<u>(54,799)</u>	<u>86,277</u>
<b>CHANGE IN OWNERSHIP OF CONTROLLED ENTITIES</b>	<u>5,427</u>	<u>381</u>
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>	<u>(125,754)</u>	<u>2,211,410</u>
<b>CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR</b>	<u>10,449,858</u>	<u>8,238,448</u>
<b>CASH AND CASH EQUIVALENTS - END OF YEAR</b>	<u>\$ 10,324,104</u>	<u>\$ 10,449,858</u>



**ROTHESAY**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

**DECEMBER 31, 2022**

**1. PURPOSE OF THE ORGANIZATION**

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

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

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

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

Reporting Entity

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

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

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

Interdepartmental and organizational transactions and balances are eliminated.

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

	2022	2021
Kennebecasis Regional Joint Board of Police Commissioners	40.05%	40.08%
Kennebecasis Valley Fire Department Inc.	40.93%	40.77%
Kennebecasis Public Library	38.99%	38.94%

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

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

## ROTHESAY

### NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2022

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

##### Budget

The budget figures contained in these consolidated financial statements were approved by Council on November 15, 2021 and the Director of Community Finances on November 25, 2021.

##### Financial Instruments

Financial instruments are recorded at fair value when acquired or issued. In subsequent periods, equity instruments with actively traded markets are reported at fair value, with any unrealized gains/losses reported in annual surplus. All other financial instruments are reported at amortized costs, 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 on hand and balances with banks and short term deposits with original maturities of three months or less.

##### Revenue Recognition

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

Other revenue is recorded when it is earned.

##### Expenditure Recognition

Expenditures are recorded on an accrual basis.

##### Measurement Uncertainty

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

Examples of significant estimates include:

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

##### Inventories

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

## ROTHESAY

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2022

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

Capital Reserves

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

Operating Reserves

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

Tangible Capital Assets

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

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

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

Segmented Information

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

General Government Services

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

Protective Services

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

Transportation Services

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

Environmental Health Services

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

## ROTHESAY

### NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2022

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

##### Segmented Information (cont'd)

###### Environmental Development Services

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

###### Recreation and Cultural Services

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

###### Water and Sewer Services

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

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

##### Post Employment Benefits

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

#### 3. FINANCIAL INSTRUMENTS

The Town is exposed to various risks through its financial instruments and has a comprehensive risk management framework to monitor, evaluate and manage these risks. The following analysis provides information about the Town's risk exposure and concentration as of December 31, 2022.

##### Credit Risk

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

##### Liquidity Risk

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

##### Currency Risk

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



## ROTHESAY

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2022

## 3. FINANCIAL INSTRUMENTS (cont'd)

Interest Rate Risk

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

## 4. CASH

	2022	2021
Unrestricted	\$ 2,313,833	\$ 2,687,892
Restricted - reserve funds (Note 25)	7,750,182	7,452,748
Restricted - controlled entities	<u>260,089</u>	<u>309,218</u>
	<u>\$ 10,324,104</u>	<u>\$ 10,449,858</u>

## 5. ACCOUNTS RECEIVABLE

	2022	2021
Due from the Federal Government and its agencies (Note 6)	\$ 493,686	\$ 366,741
Due from the Province of New Brunswick (Note 7)	58,921	69,101
Water and sewer	892,549	860,610
Arena	53,574	41,542
Other	<u>51,429</u>	<u>19,300</u>
	<u>\$ 1,550,159</u>	<u>\$ 1,357,294</u>

## 6. DUE FROM FEDERAL GOVERNMENT AND ITS AGENCIES

	2022	2021
Canada Revenue Agency (HST refund)	\$ 447,588	\$ 321,437
RCMP Secondments	<u>16,098</u>	<u>45,309</u>
	<u>\$ 493,686</u>	<u>\$ 366,741</u>

## 7. DUE FROM PROVINCE OF NEW BRUNSWICK

	2022	2021
Department of Transportation and Infrastructure	\$ 29,690	\$ 69,101
Department of Justice and Public Safety	<u>29,231</u>	<u>62,101</u>
	<u>\$ 58,921</u>	<u>\$ 62,101</u>

## ROTHESAY

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2022

## 8. DEFERRED REVENUE

	2022	2021
Government transfers - Gas Tax	\$ 3,580,543	\$ 3,890,604
Deferred revenue - Quispamsis	-	78,686
Deferred revenue - K-Park Levy (Note 14)	<u>12,012</u>	<u>13,346</u>
	<u>\$ 3,592,555</u>	<u>\$ 3,982,636</u>

## 9. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2022	2021
Accounts payable - trade	\$ 1,962,917	\$ 1,303,439
Bid deposits	129,050	161,260
Accrued interest	17,332	18,322
Accrued liabilities	723,471	379,241
Accounts payable - other	-	7,424
	<u>\$ 2,832,770</u>	<u>\$ 1,869,686</u>

## 10. INVESTMENTS

The investments represent the Town's proportionate share of the investments of the KRJBPC. The investments consist of short term notes, Canadian equities and foreign equities and are recorded at fair market value. The unrealized gain (loss) on the investments at December 31, 2022 was (\$41,766), (2021 - \$26,224). The investments are restricted for future payment of retirement benefits.

## ROTHESAY

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2022

## 11. LONG TERM DEBT

## (a) General Capital Fund

	Balance January 1, 2022	Issued during year	Redeemed during year	Balance December 31, 2022
New Brunswick Municipal Financing Corporation				
Debentures				
BG18 1.65% - 3.80%, due 2027, OIC # 10-12, 11-71, 99-77	\$ 149,000	\$ -	\$ 134,000	\$ 15,000
BL26 1.2% - 3.7%, due 2034, OIC # 03-88, 11-71, 13-08	2,194,000	-	196,000	1,998,000
BN17 1.05% - 3.15%, due 2025, OIC # 10-12, 13-08	787,000	-	189,000	598,000
BO19 1.45% - 3.50%, due 2031, OIC # 13-08	1,307,000	-	196,000	1,111,000
BX18 0.90% - 2.95%, due 2040, OIC # 19-0020	965,000	-	35,000	930,000
HY23 0.50% - 1.80%, due 2030, OIC # 19-0020	316,000	-	34,000	282,000
	<u>\$ 5,718,000</u>	<u>\$ -</u>	<u>\$ 784,000</u>	<u>\$ 4,934,000</u>

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

2023 \$667,000; 2024 \$682,000; 2025 \$637,000; 2026 \$440,000; 2027 - \$293,000

## ROTHESAY

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2022

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

## (b) Water and Sewer Capital Fund

	Balance January 1, 2022	Issued during year	Redeemed during year	Balance December 31, 2022
New Brunswick Municipal Financing Corporation				
Debentures:				
CA20 0.855% - 2.378%, due 2031, OIC # 00-0018	\$ 956,000	\$ -	\$ 89,000	\$ 867,000
BG19 1.65 - 3.80%, due 2027, OIC # 11-0045	393,000	-	14,000	379,000
HH23 1.35 - 3.80%, due 2032, OIC # 00-0018	443,000	-	34,000	409,000
BL27 1.2% - 3.7%, due 2034, OIC # 11-0045	836,000	-	26,000	810,000
BN18 1.05% - 3.15%, due 2025, OIC # 15-38	150,000	-	36,000	114,000
HP21 1.20% - 3.80%, due 2036, OIC # 18-0020	752,000	-	21,000	731,000
HR22 1.65% - 3.30%, due 2037, OIC # 15-0069	1,179,000	-	32,000	1,147,000
DL21 2.55% - 3.7%, due 2038, OIC # 15-0069, 96-006, 96-0072	1,153,000	-	83,000	1,070,000
BY24 0.50% - 2.60%, due 2040, OIC # 19-0020	<u>730,000</u>	-	<u>20,000</u>	<u>710,000</u>
	6,592,000		355,000	6,237,000
Canada Mortgage and Housing Corporation				
CMHC 3.70%, due 2030 OIC # 09-119, 09-139 10-012	1,909,191	-	178,822	1,730,369
	<u>\$ 8,501,191</u>	<u>\$ -</u>	<u>\$ 533,822</u>	<u>\$ 7,967,369</u>

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

The Water and Sewer Capital Fund contains long term debt of \$410,926 (2021 - \$445,272) issued to fund local improvement projects. The debt will be repaid over a period of time through the collection of local improvement levies.

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

2023 - \$548,498, 2024 - \$565,435, 2025 - \$579,629, 2026 - \$560,090, 2027 - \$877,826

In 2027, debenture BG19 will mature with a final amount due of \$303,000, however it is expected that \$303,000 of this payment will be refinanced during that year for an additional ten years.



## ROTHESAY

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2022

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

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

	Balance January 1, 2022	Issued during year	Redeemed during year	Balance December 31, 2022
New Brunswick Municipal Financing Corporation				
Debentures:				
BL451 2 <sup>3</sup> / <sub>8</sub> % - 3.1%, due 2024, OIC # 02-66, 03-53	\$ 64,123	\$ -	\$ 20,869	\$ 43,254
BN351 05% - 3.15%, due 2025, OIC # 03-53	<u>151,904</u>		<u>36,560</u>	<u>115,344</u>
	<u>\$ 216,027</u>	<u>\$ -</u>	<u>\$ 57,429</u>	<u>\$ 158,598</u>

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

2023 - \$58,473; 2024 - \$60,476; 2025 - \$39,649

Total Long term debt.

	2022	2021
General Capital Fund	\$ 4,934,000	\$ 5,718,000
Water and Sewer Capital Fund	7,967,369	8,501,191
Jointly Controlled Entity - KRJPC	<u>158,598</u>	<u>216,027</u>
	<u>\$ 13,059,967</u>	<u>\$ 14,435,218</u>

## 12. LAND FOR PUBLIC PURPOSES

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

## 13. SEWER OUTFALL RESERVE

In accordance with an agreement with the Municipality of Quispamsis, Rothesay and the Municipality of Quispamsis are required to fund on an annual basis, an amount to cover the operating and maintenance costs associated with the shared sewer effluent line and outfall pipe. The contributions are made on a per unit basis, with Rothesay contributing \$1 per unit and the Municipality of Quispamsis contributing \$2 per unit. Any accumulated amounts are transferred to the Water and Sewer Capital Reserve Fund for future capital expenditures. At December 31, 2022, the balance in this reserve was \$319,717 (2021 - \$296,690).

## ROTHESAY

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2022

**14. DEFERRED REVENUE**

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

**15. ACCRUED SICK LEAVE**

Rothestay provides non-unionized employees sick leave that accumulates at a rate of 18 hours per month and a rate of 1.5 days per month of service for unionized employees. Non-union employees can accumulate to a maximum of 2,400 hours and can take leave with pay for an amount of time equal to the accumulated sick leave. Unionized employees can accumulate up to 150 days of sick leave.

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

An actuarial valuation in accordance with PSA 7255, was performed for each plan, the 41 employee plan for Rothestay and the 37 employee plan for KVFD. The actuarial method used was the Projected Unit Credit pro-rated on service to expected usage. The valuation was based on a number of assumptions about future events, such as interest rates, wage and salary increases and employee turnover and retirement. The assumptions used reflect the Town's and KVFD's best estimates.

The following summarizes the major assumptions in the valuation:

- annual salary increase is 3% for Rothestay and 2.25% for KVFD,
- the discount rate used to determine the accrued benefit obligations is 2.54% for Rothestay and 1.99% for KVFD,
- retirement age is 65 for Rothestay and 60 for KVFD, and
- estimated net excess utilization of rate of sick leave varies with age.

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

The consolidated unfunded liability consist of

	Estimated 2022	2021
Rothestay	\$ 6,928	\$ 6,131
KRJBPC	<u>135,446</u>	<u>198,158</u>
KVFD	<u>\$ 142,374</u>	<u>\$ 204,289</u>

## ROTHESAY

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2022

## 16. POST EMPLOYMENT BENEFITS PAYABLE

Retirement Allowance Program

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

The accrued liability is based on an actuarial valuation as at December 31, 2019, which used a discount rate of 5.75% and an annual salary increase rate of 3%. The liability was determined using the projected unit credit method pro-rated on service to the date the maximum benefit is earned.

KVFD's retiring employees are entitled to four weeks' regular salary for every five years of employment to a maximum of 26 weeks based on a minimum of ten years service. The employee must be of retirement age of 55.

The accrued liability is based on an actuarial valuation as at December 31, 2019, which used a discount rate of 2.69% and an annual salary increase rate of 2.5%.

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

The accrued liability is based on an actuarial valuation as at July 31, 2019, which used a discount rate of 2.69% and an annual salary increase rate of 3% for four years and 2% thereafter.

The consolidated unfunded liability consist of

	2022	2021
Rothestay	\$ 444,587	\$ 446,306
KVFD	268,748	233,552
KRJBPC	<u>346,185</u>	<u>331,945</u>
Balance at end of year	<u>\$ 1,059,520</u>	<u>\$ 1,011,803</u>

KVFD and KRJBPC have internally restricted funds for their liabilities.

Pension Obligation

Employees of Rothestay, KVFD and KRJBPC participate in the New Brunswick Municipal Employees Pension Plan (NB MEPP). The NB MEPP 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 NB MEPP 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 NB MEPP (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, 2020 and resulted in an overall NB MEPP accrued benefit obligation of \$135,126,100 based on the accounting basis.

## ROTHESAY

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2022

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

The actuarial valuation for accounting purposes was based on a number of assumptions about future events, such as inflation rates, interest rates, wage and salary increases and employee turnover and mortality. The assumptions used reflect management's best estimates. The following summarizes the major assumptions in the valuation as at December 31, 2021:

- the expected inflation rate is 2.10% (prior 2.10%);
- the discount rate used to determine the accrued benefit obligation is 5.7% (prior 5.55%);
- the expected rate of return on assets is 5.7% (prior 5.55%);
- retirement age varies by age and employment category; and
- estimated average remaining service life (EARSLS) is 14.0 years (prior 13.0 years).

The actuarial valuation prepared as at December 31, 2020 indicated that the present value of the accumulated plan benefits exceeded the market value of the net assets available for these benefits. The pension plan has been granted a solvency deficiency exemption by the Province of New Brunswick. On a going concern valuation basis, the actuarial valuation indicated a plan deficit of \$833,500, a change of \$191,700 from the December 31, 2019 deficit of \$641,800. Based on the assumptions as at December 31, 2020, the actuary expected the level of employer and employee contributions to be sufficient to fund the deficit in less than fifteen years, as allowed by the Pensions Benefits Act.

As at December 31, 2020, the NB MEPP provides benefits for 294 retirees. Total benefits payments to retirees and terminating employees during 2022 are estimated to be approximately \$4,957,200 (actual 2021, \$6,360,300) in totality for the NB MEPP.

Employees make contributions using rates that vary by earnings level and employment category, with an overall average contribution rate of approximately 8.00%. Each municipality contributes an amount that equals their employees contributions amounts. Pension fund assets are invested in short term securities, bonds, Canadian equities and foreign equities. Combined employees and municipalities contributions for 2022 are estimated to be approximately \$7,421,400 (actual 2021, \$7,235,200) in totality for the NB MEPP.

The following summarizes the NB MEPP data as it relates to Rothesay:

- The average age of the 44 active employees covered by the NB MEPP is 47.6 (as at Dec 31, 2020);
- benefit payments were \$261,900 in 2021 and were estimated to be \$211,200 in 2022, and
- combined contributions were \$429,500 in 2021 and were estimated to be \$441,400 in 2022.

The following summarizes the NB MEPP data as it relates to KVFD:

- The average age of the 43 active employees covered by the NB MEPP is 43.3 (2021- 42.7);
- benefit payments were \$527,600 in 2021 and were estimated to be \$527,600 in 2022, and
- combined contributions were \$569,400 in 2021 and were estimated to be \$575,600 in 2022.

The following summarizes the NB MEPP data as it relates to KRJBPC:

- The average age of the 45 active employees covered by the NB MEPP is 44.5 (2021- 44);
- benefit payments were \$797,300 in 2021 and were estimated to be \$513,700 in 2022, and
- combined contributions were \$793,800 in 2021 and were estimated to be \$817,600 in 2022.



## ROTHESAY

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2022

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

In addition to determining the position of the NB MEPP as it relates to Rothersey and the other controlled entities as at December 31, 2020 and December 31, 2021, NB MEPP's actuary performed an extrapolation of the December 31, 2021 accounting valuation to determine the estimated position as at December 31, 2022. The extrapolation assumes assumptions used as at December 31, 2022 remain unchanged from December 31, 2021. The extrapolation also assumes assets return 5.7%, net of all fees and expenses. If experience is different than assumed, amounts will be adjusted to reflect actual experience. Results of the extrapolation are as follows:

	Estimated Jan 1, 2022 to Dec 31, 2022	Jan 1, 2021 to Dec 31, 2021
<b>Accrued Benefit Liability</b>		
Accrued benefit liability at beginning of period	\$ 71,893	\$ 256,767
Change in ownership percentage	310	(43,507)
Adjustment to actual	35,809	7,986
Pension expense for the year	404,360	352,713
Employer contributions	(502,220)	(502,066)
Accrued benefit liability at end of period	<u>\$ 10,152</u>	<u>\$ 71,893</u>

In summary, the consolidated accrued benefit liability (asset) is estimated to be \$10,152 as at December 31, 2022. The December 31, 2021 liability was estimated in the prior year. The actual liability was calculated to be \$101,804. The difference of \$29,911 has been recorded in the current year. This amount is included in the post employment benefits payable on the consolidated statement of financial position.

	Estimated Jan 1, 2022 to Dec 31, 2022	Jan 1, 2021 to Dec 31, 2021
Rothersey	\$ (26,700)	\$ (15,700)
KVFD	72,937	65,150
KRJBPC	<u>(36,085)</u>	<u>22,443</u>
	<u>\$ 10,152</u>	<u>\$ 71,893</u>

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

	Estimated Jan 1, 2022 to Dec 31, 2022	Jan 1, 2021 to Dec 31, 2021
<b>Reconciliation of Funded Status at End of Period</b>		
Accrued benefit obligation	\$ 22,224,683	\$ 20,810,363
Plan assets	(21,716,631)	(20,166,583)
Plan deficit	508,052	643,780
Adjustment to actual	-	(5,900)
Unamortized experience losses	<u>(497,900)</u>	<u>(336,026)</u>
Accrued benefit liability at end of period	<u>\$ 10,152</u>	<u>\$ 101,804</u>

## ROTHESAY

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2022

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

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

	Estimated Jan 1, 2022 to Dec 31, 2022	Jan 1, 2021 to Dec 31, 2021
<b>Reconciliation of Accrued Benefit Obligation</b>		
Accrued benefit obligation at beginning of period	\$ 20,810,363	\$ 19,995,520
Change in ownership	17,899	(6,954)
Current service cost	836,272	805,636
Benefits payments	(632,884)	(796,536)
Interest for period	1,193,033	1,109,658
Experience loss during period	-	(296,961)
Accrued benefit obligation at end of period	<u>\$ 22,224,683</u>	<u>\$ 20,810,363</u>

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

	Estimated Jan 1, 2022 to Dec 31, 2022	Jan 1, 2021 to Dec 31, 2021
<b>Reconciliation of Plan Assets</b>		
Plan assets at beginning of period	\$ 20,166,583	\$ 19,398,804
Change in ownership	17,451	(6,701)
Employer contributions	502,221	487,277
Employee contributions	502,221	492,499
Benefit payments	(632,884)	(796,536)
Return on plan assets during period	<u>1,161,039</u>	<u>591,240</u>
Plan assets at end of period	<u>\$ 21,716,631</u>	<u>\$ 20,166,583</u>

Total expense related to pensions include the following components:

	Estimated Jan 1, 2022 to Dec 31, 2022	Actual Jan 1, 2021 to Dec 31, 2021
<b>Pension Expense</b>		
Employer current service cost	\$ 334,051	\$ 313,138
Interest on accrued benefit obligation	1,193,033	1,109,658
Expected return on assets	(1,161,039)	(1,081,325)
Amortization of unrecognized balances	-	-
Experience loss	38,315	26,363
Pension expense	<u>\$ 404,360</u>	<u>\$ 367,834</u>

The pension expense is included in the statement of operations.

## ROTTESAY

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2022

## 17. CONTINGENT LIABILITY

In the normal course of operations, the Town becomes involved in various claims and legal proceedings. While the final outcome with respect to claims and legal proceedings pending at December 31, 2022 cannot be predicted with certainty, it is the opinion of management and Council that resolution of these matters will not have a material adverse effect.

## 18. COMMITMENT

Solid Waste Collection, Transportation and Recycling Services

The Town has a three year contract for solid waste services. The contract expires on December 31, 2023. The minimum annual commitment for the next year is \$545,039.

Snow Clearing Contract

In 2021, the Town entered into a contract for snow clearing services from November 2021 to April, 2023. The minimum annual commitment for the next year is \$305,984.

## 19. SHORT TERM BORROWING

Operating Borrowing

As prescribed in the Local Governance Act, borrowing to finance General Operating Fund operations is limited to 4% of the Municipality's budget. Borrowing to finance Utility Fund operations is limited to 50% of the operating budget for the year. In 2022, the Town has complied with these restrictions.

Capital Funds

At December 31, 2022, there were no short-term funds (2021 - \$500,000) borrowed from other funds and no short-term funds (2021 - nil) borrowed from a financial institution to provide interim funding for capital projects in the General Capital Fund.

At December 31, 2022, there was \$150,000 short-term funds (2021 - nil) borrowed from other funds and no short-term funds (2021 - nil) borrowed from a financial institution to provide interim funding for capital projects in the Utility Capital Fund.

Interim Borrowing - Capital Funds

The Town has remaining outstanding authority for short-term borrowings as follows:

General Capital Fund, OIC # 22-0018	\$ 1,250,000
Utility Capital Fund, OIC # 21-0061	800,000
	<u>\$ 2,050,000</u>

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## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2022

## 19. SHORT TERM BORROWING (cont'd)

Inter-fund Borrowing

The Local Governance Act requires that short term inter-fund borrowings be repaid in the next year unless the borrowing is for a capital project. The amounts payable between Funds are in compliance with the requirements.

Amounts outstanding at year end are inter fund regular payables or in some cases, a short term loan may exist from the reserve account. Where a loan is in place, interest is paid to the reserve account at a rate that equates what the account would have earned had it been in the bank. These loan amounts are paid off within the following year and Council is given a summary at year end to be fully informed of these transactions.

## 20. UTILITY FUND SURPLUS

The Local Governance Act requires Utility Fund surplus amounts to be absorbed into one or more of four Operating Budgets commencing with the second next ensuing year; the balance of the surplus at the end of the year consists of:

	2022	2021
2022 Surplus	\$ 33,993	\$
2021 Surplus	41,757	41,757
2020 Surplus	-	<u>48,220</u>
	<u>\$ 75,750</u>	<u>\$ 89,977</u>



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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2022

21. SCHEDULE OF TANGIBLE CAPITAL ASSETS

COST	Land	Land Improvements	Buildings and Leasehold Improvements	Vehicles	Machinery and Equipment	Infrastructure				Subtotal	Assets Under Construction	2022 Total	2021 Total
						Roads and Streets	Storm Sewer	Water	Sewer				
Balance - beginning of year	\$ 4,885,839	\$ 8,712,079	\$ 12,791,288	\$ 6,017,529	\$ 5,392,741	\$ 44,169,098	\$ 21,022,269	\$ 29,173,713	\$ 23,942,199	\$158,105,755	\$ 879,870	\$ 118,983,625	\$ 154,359,852
Change in ownership	108	30	4,467	5,418	946	-	-	-	-	11,028	-	11,028	4,551
Add: Net additions during the year	43,800	856,533	716,747	363,337	574,624	2,259,963	229,511	196,575	537,022	3,758,172	911,177	6,669,289	5,832,178
Less: Disposals during the year	-	-	-	-	(5,775)	(866,219)	(79,407)	-	(4,808)	(957,664)	-	(957,664)	(1,231,050)
Balance - end of year	\$ 4,929,747	\$ 9,564,701	\$ 13,512,502	\$ 6,386,284	\$ 5,362,535	\$ 45,562,287	\$ 21,171,973	\$ 29,369,788	\$ 26,453,417	\$162,915,211	\$ 1,791,647	\$ 164,706,278	\$ 158,981,425
<b>ACCUMULATED AMORTIZATION</b>													
Balance - beginning of year	-	4,732,115	5,228,992	3,457,199	2,834,830	22,196,193	7,930,854	8,767,458	9,366,676	64,414,227	-	64,414,227	60,642,553
Change in ownership	-	89	2,223	2,351	454	-	-	-	-	5,217	-	5,217	(779)
Add: Amortization during the year	-	472,357	408,574	513,268	511,000	1,432,859	350,370	621,085	449,212	4,758,755	-	4,758,755	4,645,782
Less: Accumulated amortization on disposals	-	-	-	-	(5,775)	(762,818)	(65,545)	-	(4,808)	(820,966)	-	(820,966)	(827,759)
Balance - end of year	-	\$ 5,204,561	\$ 5,639,699	\$ 3,972,018	\$ 3,340,509	\$ 22,866,244	\$ 8,134,679	\$ 9,388,543	\$ 9,816,109	\$ 68,347,357	-	\$ 68,347,357	\$ 64,414,227
<b>NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS</b>													
	\$ 4,929,747	\$ 4,360,140	\$ 7,872,803	\$ 2,414,266	\$ 2,022,027	\$ 22,696,043	\$ 13,037,294	\$ 19,978,745	\$ 16,637,313	\$ 94,567,878	\$ 1,791,647	\$ 96,248,925	\$ 94,569,198
<b>Consists of:</b>													
General Fund Assets	\$ 4,559,421	\$ 4,282,521	\$ 3,714,694	\$ 1,471,039	\$ 1,937,467	\$ 22,501,461	\$ 13,037,294	\$ -	\$ -	\$ 51,564,191	\$ 267,212	\$ 51,771,403	\$ 49,924,521
Utility Fund Assets	119,971	-	1,102,568	65,830	425,807	195,087	-	19,978,745	14,843,313	18,532,396	1,523,835	40,056,231	40,775,006
Controlled Entities	250,355	81,619	3,055,241	876,197	237,679	-	-	-	-	4,521,291	-	4,521,291	3,869,861
	\$ 4,929,747	\$ 4,364,140	\$ 7,872,803	\$ 2,414,266	\$ 2,602,953	\$ 22,696,548	\$ 13,037,294	\$ 19,978,745	\$ 16,663,712	\$ 94,567,878	\$ 1,791,647	\$ 96,248,925	\$ 94,569,198

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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2022

12. SCHEDULE OF TANGIBLE CAPITAL ASSETS FOR JOINTLY CONTROLLED ENTITIES

	Land	Land Improvements	Buildings	Vehicles	Machinery and Equipment	Assets Under Construction	2022 Total	2021 Total
<b>COST</b>								
Balance - beginning of year	\$ 250,247	\$ 120,089	\$ 4,176,196	\$ 1,746,458	\$ 811,542	\$ -	\$ 7,104,439	\$ 6,960,149
Change in ownership	108	89	4,467	5,418	946	-	11,028	1,455
Add: Net additions during the year	-	44,268	716,747	112,212	95,707	-	968,945	214,723
Less: Disposals during the year	-	-	-	-	(5,775)	-	(5,775)	(60,978)
Balance - end of year	<u>250,355</u>	<u>164,446</u>	<u>4,897,410</u>	<u>1,864,108</u>	<u>902,420</u>	<u>-</u>	<u>8,078,539</u>	<u>7,104,439</u>
<b>ACCUMULATED AMORTIZATION</b>								
Balance - beginning of year	-	74,064	1,701,926	871,493	588,197	-	3,235,578	2,978,829
Change in ownership	-	89	2,223	2,551	454	-	5,317	379
Add: Amortization during the year	-	8,674	138,020	113,667	61,865	-	222,226	317,714
Less: Accumulated amortization on disposals	-	-	-	-	(5,775)	-	(5,775)	(60,586)
Balance - end of year	<u>-</u>	<u>82,827</u>	<u>1,842,169</u>	<u>987,711</u>	<u>644,741</u>	<u>-</u>	<u>3,557,348</u>	<u>3,235,578</u>
<b>NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS</b>	<u>\$ 250,355</u>	<u>\$ 81,619</u>	<u>\$ 3,055,241</u>	<u>\$ 876,397</u>	<u>\$ 257,679</u>	<u>\$ -</u>	<u>\$ 4,521,291</u>	<u>\$ 3,868,861</u>

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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2022

23. SCHEDULE OF SEGMENT DISCLOSURE

	General	Protective	Transportation	Environmental Health	Environmental Development	Recreation and Culture	Water and Sewer	2022 Consolidated	2021 Consolidated
<b>REVENUE</b>									
Property tax warrant	\$ 2,913,905	\$ 6,617,081	\$ 4,286,296	\$ 986,710	\$ 781,470	\$ 2,596,046	\$ -	\$ 18,181,510	\$ 17,002,299
Sale of service	142,676	-	4,708	-	-	328,326	-	475,710	463,732
Services provided to other governments	-	-	81,806	-	-	-	-	81,806	80,180
Other own source	791,843	-	-	-	175,838	-	-	967,681	108,052
Unconditional grant	20,990	47,667	30,877	7,108	5,529	18,701	-	130,972	131,193
Conditional government transfers	2,031,988	-	-	-	-	-	374,000	2,371,988	2,286,228
Water and sewer user fees	-	-	-	-	-	-	3,163,226	3,163,226	3,077,512
Sundry and interest	219,921	290,636	-	-	-	6,486	117,224	634,317	394,176
	<u>6,091,123</u>	<u>6,955,386</u>	<u>4,412,637</u>	<u>993,818</u>	<u>962,937</u>	<u>2,949,559</u>	<u>3,654,500</u>	<u>26,111,210</u>	<u>23,543,192</u>
<b>EXPENDITURE</b>									
Salaries and benefits	994,409	4,636,609	1,048,733	-	294,265	441,606	535,352	7,920,984	7,331,793
Goods and services	1,189,536	717,198	3,388,906	962,281	273,847	1,854,305	1,550,759	9,327,032	7,697,665
Interest	2,294	1,567	65,777	-	-	92,121	269,593	431,747	465,265
Other	47,304	-	136,718	-	-	-	-	184,022	415,048
Amortization	125,959	228,943	2,356,300	-	-	797,862	1,249,683	4,758,755	4,649,782
	<u>2,329,502</u>	<u>5,574,528</u>	<u>6,996,434</u>	<u>962,281</u>	<u>568,112</u>	<u>3,185,894</u>	<u>3,605,782</u>	<u>23,272,540</u>	<u>20,559,553</u>
Surplus (deficit) for the year	\$ <u>2,761,621</u>	\$ <u>1,380,858</u>	\$ <u>(2,583,797)</u>	\$ <u>31,537</u>	\$ <u>394,825</u>	\$ <u>(236,335)</u>	\$ <u>48,711</u>	\$ <u>2,788,670</u>	\$ <u>2,983,639</u>

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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2022

24. RECONCILIATION OF ANNUAL SURPLUS

	General Operating Fund	General Capital Fund	Utility Operating Fund	Utility Capital Fund	General Operating Reserve Fund	General Capital Reserve Fund	Utility Operating Reserve Fund	Utility Capital Reserve Fund	Jointly Controlled Entities	Total
2022 annual surplus (deficit):	\$ 5,722,391	\$ (4,224,640)	\$ 1,033,625	\$ (624,430)	\$ 12,588	\$ (17,717)	\$ 2,180	\$ 25,216	\$ 721,321	\$ 2,788,673
Adjustments to annual surplus:										
Surplus (deficit) for funding requirements:										
Second previous year's surplus	52,674	-	48,270	-	-	-	-	-	93,129	194,023
Transfers between funds:										
Transfer elimination	(175,000)	-	-	-	-	14,000	-	-	-	-
Transfer elimination	-	-	300,000	-	-	-	-	(100,000)	-	-
Transfer elimination	-	900,000	(57,550)	-	-	-	-	57,550	-	-
Transfer elimination	(839,941)	-	-	250,000	-	(1,150,000)	-	-	-	-
Transfer elimination	-	-	-	-	-	839,941	-	-	-	-
Transfer elimination	-	-	(5,686)	-	-	-	-	5,686	-	-
Transfer elimination	-	-	(11,256)	-	-	-	-	11,256	-	-
Transfer elimination	3,526,620	1,526,629	(779,537)	739,537	-	-	-	-	-	-
Long term debt principal repayment	(784,000)	784,000	(533,823)	533,823	-	-	-	-	-	-
Provision for retirement allowance	-	-	-	-	-	-	-	-	(5,740)	(5,740)
Provision for pension liability	(11,000)	-	-	-	-	-	-	-	(50,982)	(61,982)
Provision for sick leave accrual	-	-	-	-	-	-	-	-	(64,162)	(64,162)
Accumulated amortization on disposal of capital assets	-	(809,363)	-	(5,808)	-	-	-	-	(5,775)	(823,946)
Deferred Gas tax revenue	(510,059)	-	-	-	-	-	-	-	-	(310,059)
Unrealized gain on investments	-	-	-	-	-	-	-	-	41,766	41,766
Amortization expense	-	3,186,844	-	1,249,681	-	-	-	-	(322,226)	4,758,755
Total adjustments to 2022 annual surplus (deficit):	\$ (5,593,946)	\$ 7,588,101	\$ (999,632)	\$ 2,762,237	\$ -	\$ (115,249)	\$ -	\$ (225,508)	\$ 310,457	\$ 1,731,655
2022 annual surplus (deficit) for funding requirements	\$ 128,841	\$ 3,363,461	\$ 33,993	\$ 2,142,807	\$ 12,588	\$ (17,342)	\$ 2,180	\$ (199,992)	\$ 1,031,778	\$ 6,520,328



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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2022

25. STATEMENT OF RESERVES

	General Operating Reserve	General Capital Reserve	Utility Operating Reserve	Utility Capital Reserve	Land for Public Purpose	2022 Total	2021 Total
<b>ASSETS</b>							
Cash and short term investments	\$ 917,637	\$ 5,680,028	\$ -	\$ 1,152,517	\$ -	\$ 7,750,182	\$ 7,452,748
Accounts receivable from other funds	-	(152,811)	108,485	(108,485)	152,811	-	-
Due from (to) other funds	-	-	-	-	-	-	500,000
	<u>\$ 917,637</u>	<u>\$ 5,527,217</u>	<u>\$ 108,485</u>	<u>\$ 1,044,032</u>	<u>\$ 152,811</u>	<u>\$ 7,750,182</u>	<u>\$ 7,952,748</u>
<b>ACCUMULATED SURPLUS</b>	<u>\$ 917,637</u>	<u>\$ 5,527,217</u>	<u>\$ 108,485</u>	<u>\$ 1,044,032</u>	<u>\$ 152,811</u>	<u>\$ 7,750,182</u>	<u>\$ 7,952,748</u>
<b>REVENUE</b>							
Other government transfers	\$ -	\$ 819,941	\$ -	\$ -	\$ -	\$ 819,941	\$ 1,654,360
Transfers from Operating Funds	-	175,000	-	74,492	-	249,492	1,037,536
Interest	12,588	115,157	2,180	25,516	2,560	158,001	39,378
	<u>12,588</u>	<u>1,130,098</u>	<u>2,180</u>	<u>100,008</u>	<u>2,560</u>	<u>1,247,434</u>	<u>2,731,274</u>
<b>EXPENDITURES</b>							
Transfer to General Capital Fund	-	900,000	-	-	-	900,000	650,000
Transfers to Water and Sewer Capital Fund	-	250,000	-	100,000	-	550,000	374,000
	<u>-</u>	<u>1,150,000</u>	<u>-</u>	<u>100,000</u>	<u>-</u>	<u>1,450,000</u>	<u>1,024,000</u>
<b>ANNUAL SURPLUS (DEFICIT)</b>	<u>\$ 12,588</u>	<u>\$ (19,902)</u>	<u>\$ 2,180</u>	<u>\$ (199,992)</u>	<u>\$ 2,560</u>	<u>\$ (202,566)</u>	<u>\$ 1,707,274</u>

Included in the General Capital Reserve Fund is \$4,102,261 of gas tax funds to be used for capital projects that meet the criteria of the Agreement on the Gas Tax Fund with Local Governments.

ROTHESAY

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2022

15. STATEMENT OF RESERVES (cont'd)

Council Resolutions regarding transfers to and from reserves:

Date Enacted December 12, 2022

MOVED by Deputy Mayor Alexander and seconded by Council Boyle that the Gas Tax Funding in the amount of \$839,941.00 for the year 2022, be transferred to the General Capital Reserve Fund (Gas Tax).

CARRIED.

MOVED by Deputy Mayor Alexander and seconded by Council Boyle that the sum of \$900,000.00 be transferred from the General Capital Reserve Fund (Gas Tax) to the General Operating Fund to cover the costs of Capital projects.

CARRIED.

MOVED by Deputy Mayor Alexander and seconded by Council Boyle that the sum of \$175,000.00 be transferred from the General Operating Fund to the General Capital Reserve to cover the costs of future Capital projects.

CARRIED.

MOVED by Deputy Mayor Alexander and seconded by Council McGuire that \$57,550.00 be transferred from the Utility Operating Fund to the Utility Capital Reserve Fund for water and sewer connection fees.

CARRIED.

MOVED by Deputy Mayor Alexander and seconded by Council Boyle that the sum of \$250,000.00 be transferred from the General Capital Reserve Fund (Gas Tax) to the Utility Operating Fund to cover the costs of Capital projects.

CARRIED.

MOVED by Deputy Mayor Alexander and seconded by Council Boyle that the sum of \$300,000.00 be transferred from the Utility Capital Reserve Fund to the Utility Operating Fund to cover the costs of Capital projects.

CARRIED.

MOVED by Deputy Mayor Alexander and seconded by Council Boyle that \$5,686.00 be transferred from the Utility Operating Fund to the Utility Sewage Outfall Reserve Fund for Rothesay's contribution to the Sewage Outfall Reserve.

CARRIED.

MOVED by Deputy Mayor Alexander and seconded by Council Boyle that \$11,256.00 received from Quispamsis for Sewage Outfall be transferred from the Utility Operating Fund to the Utility Sewage Outfall Reserve Fund.

CARRIED.

I hereby certify that the above are true and exact copies of resolutions adopted at the regular meeting of Council on December 12, 2022.

*M. J. ...*  
Town Clerk

14 Dec 2022  
Date

## ROTHESAY

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2022

## 26. STATEMENT OF JOINTLY CONTROLLED ENTITIES OPERATIONS

	<u>KV Fire</u>	<u>Police</u>	<u>Library</u>	<u>2022 Total</u>	<u>2021 Total</u>
ASSETS	\$ <u>2,929,258</u>	\$ <u>1,622,376</u>	\$ <u>1,466,389</u>	\$ <u>6,018,023</u>	\$ <u>4,960,647</u>
LIABILITIES	\$ <u>878,595</u>	\$ <u>745,277</u>	\$ <u>17,302</u>	\$ <u>1,641,174</u>	\$ <u>1,318,613</u>
ACCUMULATED SURPLUS	\$ <u>2,050,663</u>	\$ <u>877,099</u>	\$ <u>1,449,087</u>	\$ <u>4,376,849</u>	\$ <u>3,642,034</u>
REVENUE	\$ 3,016,342	\$ 3,316,600	\$ 89,758	\$ 6,422,701	\$ 5,433,335
EXPENDITURES	<u>2,453,709</u>	<u>3,093,225</u>	181,040	5,727,980	5,218,321
	562,633	223,376	(91,288)	694,721	215,014
CHANGE IN OWNERSHIP	<u>5,868</u>	<u>(441)</u>	-	5,427	381
ANNUAL SURPLUS (DEFICIT)	\$ <u>568,541</u>	\$ <u>222,935</u>	\$ <u>(91,288)</u>	\$ <u>700,148</u>	\$ <u>215,395</u>

The above noted entities are included in the consolidated financial statements. The above figures do not include the eliminating adjustments and represent Rothesay's proportionate share.

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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2022

27 OPERATING BUDGET TO PSA BUDGET

	Operating Budget General	Operating Budget Water and Sewer	Amortization TCA	Controlled Entities	Transfers	Total
<b>REVENUE</b>						
Property tax warrant	\$ 18,187,410	\$ -	\$ -	\$ -	\$ -	\$ 18,187,410
Unconditional transfers from other governments	130,973	-	-	-	-	30,973
Conditional transfers from Federal or Provincial governments	40,000	-	-	-	1,150,000	90,000
Services other governments	60,000	-	-	-	-	60,000
Other own source	82,943	-	-	-	-	82,943
Sale of services	419,900	-	-	-	-	419,900
Other transfers	1,050,000	-	-	-	(1,050,000)	-
Water and sewer user fees	-	3,151,780	-	-	(360,000)	3,151,780
Sundry income	12,000	80,000	-	172,099	-	264,099
Surplus (deficit) of second previous year	52,674	48,220	-	-	(100,894)	-
	<u>20,030,000</u>	<u>3,640,000</u>	<u>-</u>	<u>172,099</u>	<u>(360,894)</u>	<u>23,481,205</u>
<b>EXPENDITURES</b>						
General government services	7,545,617	-	125,000	-	(319,550)	2,351,067
Protective services	5,765,750	-	228,946	31,689	(379,700)	5,686,685
Transportation services	3,759,351	-	2,450,000	-	(663,130)	5,546,451
Environmental health services	862,000	-	-	-	-	862,000
Environmental development services	682,700	-	-	-	-	682,700
Recreation and cultural services	2,267,532	-	600,000	7,572	87,800	2,963,304
Local services	-	-	-	-	-	-
Long term debt repayments	794,000	529,810	-	-	(1,313,810)	-
Interest	187,450	293,190	-	-	(480,640)	-
Transfer from General Operating Fund to General Operating Reserve Fund	175,000	-	-	-	(175,000)	-
Transfer from General Operating Fund to General Capital Fund	3,000,000	-	-	-	(3,000,000)	-
Transfer from Water and Sewer Operating Fund to Water and Sewer Capital Reserve Fund	-	780,000	-	-	(780,000)	-
Water and Sewer	-	2,037,000	1,130,000	-	293,190	3,460,190
	<u>20,030,000</u>	<u>3,640,000</u>	<u>4,533,946</u>	<u>39,261</u>	<u>(6,690,110)</u>	<u>21,552,397</u>
Surplus (deficit)	\$ -	\$ -	\$ (4,533,946)	\$ 132,838	\$ 6,329,916	\$ 1,928,805



## ROTHESAY

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2022

## 28. REVENUE AND EXPENDITURES SUPPORT

	2022 Budget	2022 Actual	2021 Actual
<b>REVENUE</b>			
Sale of services			
Community Centre	\$ 20,000	\$ 23,240	\$ 26,615
Rental revenue	106,000	96,414	94,696
Recreational programs	293,900	327,246	337,713
HIVE programs	-	28,810	-
	<u>\$ 419,900</u>	<u>\$ 475,710</u>	<u>\$ 459,024</u>
Other own source			
Permits and fines	\$ 55,000	\$ 175,838	\$ 94,132
Contributions by developers	-	645,068	-
Developers contributions - LPP	-	-	4,560
Local improvement levy	4,708	4,708	4,708
Miscellaneous	23,235	142,062	9,170
	<u>\$ 82,943</u>	<u>\$ 967,681</u>	<u>\$ 112,770</u>
Conditional government transfers			
Government of Canada	\$ 38,500	\$ 35,728	\$ 63,774
Province of New Brunswick	-	1,188,580	1,193,354
Gas Tax revenue	1,150,000	1,150,000	1,024,000
Canada Day grants	1,500	1,680	1,600
Other government grants	-	-	3,500
	<u>\$ 1,190,000</u>	<u>\$ 2,375,988</u>	<u>\$ 2,286,228</u>
<b>EXPENDITURE</b>			
General government services			
Legislative			
Mayor	\$ 47,000	\$ 41,421	\$ 36,986
Councillors	135,100	130,639	126,140
Fundy Regional Service Commission	6,000	5,239	5,226
Other	12,499	6,768	3,193
	<u>200,599</u>	<u>184,067</u>	<u>171,745</u>
Administrative			
Administration	837,000	818,911	698,436
Office building	181,250	183,320	176,730
Solicitor	50,000	19,030	20,564
Supplies	30,000	28,801	30,977
Other	245,928	317,708	208,518
	<u>1,342,178</u>	<u>1,367,570</u>	<u>1,135,225</u>
Financial management			
Professional fees	35,000	31,155	26,510

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## ROTHESAY

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2022

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

	2022 Budget	2022 Actual	2021 Actual
General government services (cont'd)			
Other			
Civic relations	1,000	60	341
Covid-19	25,000	6,697	27,033
Community communications	10,000	6,393	2,738
Insurance	256,784	254,475	247,058
Property tax - land for public purposes	17,622	17,824	16,782
Grants to organizations	76,500	28,628	22,147
Fox Farm Road rental expenses	4,000	10,446	5,713
Cost of assessment	293,934	293,934	266,004
Interest	3,450	2,294	2,682
Amortization	<u>125,000</u>	<u>125,959</u>	<u>127,065</u>
	773,290	746,710	717,563
	<u>\$ 2,351,067</u>	<u>\$ 2,329,507</u>	<u>\$ 2,051,047</u>
Protective services			
Fire			
Administration	\$ 328,074	\$ 342,752	\$ 266,992
Firefighting force	1,688,532	1,709,809	1,219,478
Telecommunications	87,144	86,895	1,600
Insurance	22,718	23,626	21,348
Prevention and training	23,944	21,346	13,377
Facilities	77,207	75,242	71,623
Fleet	42,178	45,916	33,090
Operations	27,423	29,476	105,682
Water costs	13,697	13,692	13,243
Retirement allowance	21,683	21,683	25,772
Other	1,728	1,003	7,396
(Gain) on disposal of tangible capital assets	-	-	(6,990)
Amortization	<u>130,573</u>	<u>130,573</u>	<u>141,023</u>
	2,464,396	2,502,413	2,211,629
Crimestoppers	<u>2,800</u>	<u>2,800</u>	<u>2,800</u>
Police			
Crime Control	2,252,446	2,074,445	2,030,630
Vehicle Fleet	79,499	79,221	72,059
Property	98,690	106,782	88,232
Administration	477,006	509,613	428,840
Retirement allowance	33,984	34,779	34,803
Communications	110,425	109,942	113,254
Unrealized loss (gain) on investments	41,766	41,766	(26,224)
Loss (gain) on disposal of tangible capital assets	-	-	3,959
Amortization	<u>98,373</u>	<u>98,373</u>	<u>84,659</u>
	<u>3,192,189</u>	<u>3,054,921</u>	<u>2,830,212</u>

## ROTHESAY

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2022

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

	2022 Budget	2022 Actual	2021 Actual
Protective services (cont'd)			
Other			
Emergency measures	-	114	975
Animal control	5,000	2,970	5,419
Interest	2,300	1,562	3,995
Other	<u>20,000</u>	<u>9,746</u>	<u>10,278</u>
	<u>27,300</u>	14,394	21,166
	<u>\$ 5,686,685</u>	<u>\$ 5,574,528</u>	<u>\$ 5,067,807</u>
Transportation services			
Common			
Wages and benefits	\$ 1,134,000	\$ 1,048,733	\$ 976,786
Workshop, yard and equipment maintenance	679,413	670,881	599,231
Engineering	<u>5,000</u>	<u>50,957</u>	<u>10,260</u>
	<u>1,818,413</u>	1,770,571	1,586,279
Roads and Streets			
Roadway surfaces	55,000	99,985	99,161
Designated highway surfacing	-	1,243,657	-
Storm water and traffic studies	-	130,885	157,260
Crosswalks and sidewalks	20,200	17,820	16,534
Culverts and drainage ditches	25,000	36,632	36,477
Storm sewers	35,000	99,749	34,249
Street cleaning	45,000	50,996	40,506
Snow and ice removal	667,000	684,756	520,677
Street lighting	145,000	148,728	161,646
Street signs	17,500	12,823	9,886
Traffic lane marking	40,000	33,279	25,677
Traffic signals and signs	40,000	9,679	52,191
Railway crossing signals	25,000	19,375	22,228
Public transit - Comex Service	77,438	78,088	81,110
Flood costs	15,000	616	-
Interest	75,900	65,777	23,172
Loss on disposal of tangible capital assets	-	136,718	283,208
Amortization	<u>2,450,000</u>	<u>2,356,300</u>	<u>2,319,749</u>
	<u>3,728,038</u>	<u>5,225,863</u>	<u>3,933,730</u>
	<u>\$ 5,546,451</u>	<u>\$ 6,996,434</u>	<u>\$ 5,520,009</u>

## ROTHESAY

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2022

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

	2022 Budget	2022 Actual	2021 Actual
Environmental health services			
Solid waste disposal	\$ 210,000	\$ 213,639	\$ 202,547
Solid waste compost	36,000	31,469	48,741
Solid waste collection	577,000	682,657	570,984
Curbside recycling	-	3,093	-
Clean up campaign	<u>45,000</u>	<u>31,422</u>	<u>32,249</u>
	<u>\$ 862,000</u>	<u>\$ 962,281</u>	<u>\$ 854,521</u>
Environmental development services			
Environmental planning and zoning	\$ 487,500	\$ 376,112	\$ 359,044
Revision SJ	192,000	192,000	148,000
Tourism	3,200	-	-
	<u>\$ 682,700</u>	<u>\$ 568,112</u>	<u>\$ 507,044</u>
Recreation and cultural services			
Administration	\$ 367,025	\$ 383,924	\$ 326,956
Beaches	51,000	48,766	45,695
Rothsay Arena	383,000	406,862	349,094
Memorial Centre	72,988	48,856	69,359
Summer programs	61,800	65,551	62,780
Rothsay Common	54,800	40,034	64,171
Parks and gardens	638,500	624,734	629,917
Regional Facilities Commission	356,102	430,117	410,103
Kennebecasis Public Library Inc	90,789	92,198	78,611
Special events	40,000	28,492	14,744
FIVE programs	-	9,794	-
Playgrounds and fields	134,000	116,583	136,176
Living museum	-	-	71
PRO Kids	7,500	-	7,500
Interest	105,800	92,121	100,968
Amortization	<u>600,000</u>	<u>797,862</u>	<u>740,412</u>
	<u>\$ 2,963,304</u>	<u>\$ 3,185,894</u>	<u>\$ 3,036,557</u>
Water and sewer services			
Water System			
Administration	\$ 454,000	\$ 470,644	\$ 480,900
Purification maintenance and treatment	487,500	518,785	408,751
Source of supply - purchase of water	1,000	1,605	1,181
Transmission and distribution	120,000	86,464	74,667
Power and pumping	44,000	49,779	39,654
Billing and collecting	<u>5,000</u>	<u>3,875</u>	<u>2,410</u>
	<u>\$ 1,111,500</u>	<u>\$ 1,131,152</u>	<u>\$ 1,007,563</u>



## ROTHESAY

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2022

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

	2022 Budget	2022 Actual	2021 Actual
Sewer System			
Administration	677,000	661,335	648,900
Sewer collection system	99,000	98,420	83,047
Sewer lift stations	56,000	47,593	43,551
Treatment and disposal	93,500	147,611	130,494
Loss on disposal of tangible capital asset	-	-	87,691
	<u>925,500</u>	<u>954,959</u>	<u>993,683</u>
Interest	293,190	269,993	284,448
Amortization	<u>1,130,000</u>	<u>1,249,685</u>	<u>1,236,874</u>
	1,423,190	1,519,678	1,521,322
	<u>\$ 3,460,190</u>	<u>\$ 3,605,789</u>	<u>\$ 3,522,568</u>

## F. EXCERPT - REGULATION 2018 – 54

### Acts and Regulations

Enabling Act: Local Governance

#### NEW BRUNSWICK

#### REGULATION 2018-54 under the

Local Governance Act

(O.C. 2018-189)

*Filed June 25, 2018*

Under subsection 191(1) of the *Local Governance Act*, the Lieutenant-Governor in Council makes the following Regulation:

#### Citation

1 This Regulation may be cited as the *Annual Report Regulation – Local Governance Act*.

#### DEFINITIONS

2 The following definitions apply in this Regulation.

"Act" means the *Local Governance Act*.(Loi)

"corporation" means a corporation referred to in subsection 8(1) of the Act or a corporation continued under the Act.(*personne morale*)

#### TIME TO PREPARE ANNUAL REPORT

3(1) On or before June 30 in each year, a local government shall prepare an annual report referred to in subsection 105(1) of the Act for the preceding fiscal year.

3(2) On or before June 30 in each year, a corporation shall prepare an annual report referred to in subsection 105(2) of the Act for the preceding fiscal year.

#### INFORMATION INCLUDED IN AN ANNUAL REPORT UNDER SUBSECTION 105(1) OF THE ACT

4(1) An annual report under subsection 105(1) of the Act prepared by a local government shall contain:

(a) the audited financial statements of the local government;

(a.1) the following information with respect to grants totaling \$500 or more that are made under section 101.3 of the Act by a local government:

(i) the recipient of the grant, (ii) the type of the

grant,

- (iii) the amount of the grant,
  - (iv) the terms and conditions imposed on the grant, and
  - (v) the purpose of the grant and the benefit to the local government in making the grant;
- (b) the following information with respect to grants totaling \$500 or more made by the local government for social or environmental purposes:
- (i) the recipient of the grant,
  - (ii) the type of grant,
  - (iii) the amount of the grant and whether it is a grant of money or an in-kind grant,
  - (iv) the terms and conditions imposed on the grant; and
  - (v) the purpose of the grant and the benefit to the local government in making the grant;
- (c) the following information with respect to economic development assistance or grants totalling \$500 or more made by the local government:
- (i) the recipient of the economic development assistance or grant,
  - (ii) the amount of economic development assistance or grant and whether it is a grant or assistance of money or in-kind,
  - (iii) the terms and conditions imposed on the economic development assistance or grant, and
  - (iv) the purpose of the economic development assistance or grant and the benefit to the local government in providing the assistance or making the grant;
- (d) the following information with respect to activities and programs relating to economic development:
- (i) the types of activities and programs, and
  - (ii) the purpose of the activities or programs and the benefit to the local government in providing the activities and programs;
- (e) the following information with respect to a corporation established by the local government:
- (i) the name of the corporation,
  - (ii) the purpose of the corporation,
  - (iii) the manner of consolidating the corporation within the financial statements of the local government, and



- (iv) how to access the financial statements and annual reports of the corporation; (f) the following information with respect to the council:
- (i) the members of council and their committee and other responsibilities,
  - (ii) the number of regular meetings held by the council and the names of the members of council in attendance at the meetings,
  - (iii) the number of special meetings held by the council, the types of matters discussed and the names of the members of council in attendance at the meetings,
  - (iv) the date of the council meetings or committee of council meetings closed to the public and the types of matters discussed at the meetings,
  - (v) if electronic means of communication is used at a meeting of council, the names of the members of council participating by electronic means,
  - (vi) the salary range and other remuneration or benefits of members of council, and
  - (vii) the amounts paid as allowances to the members of council for expenses resulting from the discharge of their duties; and
- (g) information with respect to the provision of services by or through the local government, including the nature of the service provided and the cost of the services and related infrastructure, under the following headings:
- (i) general government services,
  - (ii) protective services,
  - (iii) transportation services,
  - (iv) environmental health services – general fund,
  - (v) environmental health services – utility fund,
  - (vi) environmental development services,
  - (vii) recreation and cultural services,
  - (viii) fiscal services,
  - (ix) public health services, and (x) other services.

4(2) An annual report under subsection 105(1) of the Act prepared by a local government may include the following information:



- (a) general information regarding the local government, including the population, tax rates, tax base and user charges;
- (b) information on capital projects undertaken within the year and information on multiyear capital planning;
- (c) performance measures established by the local government and the progress made with respect to those measures; and
- (d) information respecting employee classification, salary ranges, benefits and travel expenses.

2019, c.5, s.4

INFORMATION INCLUDED IN AN ANNUAL REPORT UNDER SUBSECTION 105(2) OF THE ACT

5(1) An annual report under subsection 105(2) of the Act prepared by a corporation shall contain:

- (a) the audited financial statement of the corporation;
- (b) the following information with respect to grants totaling \$500 or more for social or environmental purposes made by the corporation:
  - (i) the recipient of the grant,
  - (ii) the type of grant,
  - (iii) the amount of the grant and whether it is a grant of money or an in-kind grant,
  - (iv) the terms and conditions imposed on the grant, and
  - (v) the purpose of the grant and the benefit to the local government in making the grant;
- (c) the following information with respect to economic development assistance or grants totaling \$500 or more provided by the corporation:
  - (i) the recipient of the economic development assistance or grant,
  - (ii) the amount of the economic development assistance or grant and whether it is a grant or assistance of money or in-kind,
  - (iii) the terms and conditions imposed on any economic development assistance or grant provided, and
  - (iv) the purpose of the economic assistance or grant and the benefit to the local government in making the grant or providing the benefit;
- (d) the following information with respect to activities and programs of the corporation relating to economic development:
  - (i) the types of activities and programs, and

- (ii) the purposes of the activities and programs or the benefit to the local government in providing the activities and programs;
- (e) the following information respecting the board of directors of the corporation:
  - (i) the names of the members of the board of directors and their responsibilities,
  - (ii) the number of meetings held by the board of directors and the names of the members of the board in attendance at the meetings, and
  - (iii) if electronic means of communication is used at a meeting, the names of the members of the board of the corporation participating by electronic means; and
- (f) information with respect to the provision of services provided by or through the corporation, including the nature of the services and the cost of the services and related infrastructure.

5(2) An annual report under subsection 105(2) of the Act prepared by a corporation may include the following information:

- (a) information on capital projects undertaken within the year and on multiyear capital planning; and
- (b) performance measures established by the corporation and the progress made with respect to those measures.

LOCAL GOVERNMENTS AND CORPORATIONS SHALL COMPLY WITH REQUIREMENTS UNDER SUBSECTION 105(3) OF THE ACT

**6** Local governments and corporations shall comply with the posting requirements of an annual report and make the annual report available for examination in accordance with subsection 105(3) of the Act.

**Commencement**

**7** *This Regulation comes into force on January 1, 2019. N.B.* This Regulation is consolidated to

June 14, 2019.



70 Hampton Road  
Rothesay, NB  
E2E 5L5 Canada

**Rothesay Council**  
**May 8, 2023**

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

**SUBMITTED BY:**

  
\_\_\_\_\_  
John Jarvie, Town Manager

**DATE:** May 1, 2023

**SUBJECT:** Contract T-2023-001  
Asphalt Resurfacing

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**RECOMMENDATION**

It is recommended that Rothesay Mayor and Council cancel Contract T-2023-001: Asphalt Resurfacing.

**ORIGIN**

The 2023 General Fund Capital Budget includes funding for the resurfacing of asphalt streets and the construction of concrete curb and sidewalk in Rothesay as follows:

**Asphalt:**

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- Bel Air Avenue
- Biscayne Court
- Capri Avenue
- Charles Crescent - including sidewalk construction
- Fernwood Lane
- McGuire Road
- McMackin Lane
- Phoenix Court
- Aries Court

**BACKGROUND**

The 2023 General Fund Capital budget included funding for asphalt resurfacing and concrete curb & sidewalk placement on the streets listed above.

**TENDER RESULTS**

The tender closed on April 30, 2023 and three (3) bids were submitted. All three (3) submitted bids were deemed compliant by the Tender Opening Committee. The results (including HST) were as follows:

1. Debly Enterprises Ltd., Saint John, NB	\$ 2,128,926.00
2. Galbraith Construction Ltd., Saint John, NB	\$ 2,235,352.52
3. NRB Construction Company, Saint John, NB	\$ 2,345,482.50

The engineer's estimate was \$1,733,662.73 including HST

The tenders were reviewed by staff and all tenders were found to be formal in all respects. Staff is of the opinion that the low tenderer has the necessary resources and expertise to perform the work.

The bids received were all greater than the budget to complete the project as-tendered. Staff reviewed various options to reduce the scope of the project to meet the budget, however it was determined that the individual unit prices in the tender were just too high. The result of the bid review was a recommendation to cancel this project, revisit the scope and re-tender a new project at some point in the future. The streets included in this tender are considered a priority for rehabilitation, however deferral of the work will not significantly compromise their use and enjoyment by the motorists and pedestrians.

**FINANCIAL IMPLICATIONS**

The combined 2023 General and Utility Fund Capital Budgets included a total amount of \$1,325,000 to complete this project. The funding was allocated as follows:

General Fund	street resurfacing	\$1,100,000
General Fund	curb, sidewalk	\$ 125,000
Utility Fund	pipework associated with paving	\$ 100,000
<b>Total</b>		<b>\$1,325,000</b>

The anticipated completion cost of the tendered project is as follows:

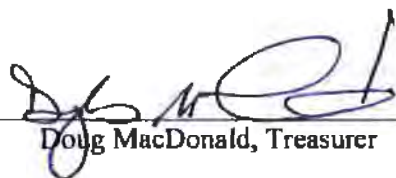
	Total incl. HST	HST rebate	Subtotal	Diff from \$1,325,000 Budget
Consulting Fees	122,836.56	11,441.96	111,394.60	
Contract Cost	2,128,926.00	198,304.83	1,930,621.17	
<b>Subtotal</b>	<b>2,251,762.56</b>	<b>209,746.79</b>	<b>2,042,015.77</b>	<b>717,015.77</b>



The 2023 Budget for asphalt resurfacing was developed by using pricing from the 2022 asphalt resurfacing tender plus a factor of 35% to account for current economic conditions. Asphalt prices had not changed significantly over the past 5 years; however, the current market has produced considerably higher prices for many of the items included in this tender. Staff have compared the prices in the current tender to similar prices for tendered projects in Saint John, Quispamsis and Grand Bay-Westfield and the numbers are higher, therefore Staff recommend cancelling this project.



Report Prepared by: Brett McLean, Director of Operations



Report Reviewed by: Doug MacDonald, Treasurer



70 Hampton Road  
Rothesay, NB  
E2E 5L5 Canada

**Rothesay Council**  
**May 8, 2023**

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

**SUBMITTED BY:**

  
\_\_\_\_\_  
John Jarvie, Town Manager

**DATE:** May 8, 2023

**SUBJECT:** Rothesay Pickleball Courts Plexi Pave Surface

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### **RECOMMENDATION**

It is recommended that Mayor and Council approve Rothesay pickleball courts plexi pave surface in the amount of \$22 695.55 plus HST, to Playteck Inc and further that the Director of Recreation be authorized to issue a purchase order in that regard.

### **BACKGROUND**

The Plexi Pave surface is a high-performance acrylic coating system that is specifically designed for tennis, basketball, and pickleball courts. Some of the benefits include.

- **Durability:** The Plexi Pave surface is highly durable and can withstand the wear and tear of heavy usage. It is resistant to fading, and peeling, and can last for several years.
- **Safety:** The Plexi Pave surface has a cushioned texture that provides excellent traction and reduces the risk of injury. It also has a non-slip surface that ensures players can maintain their footing during games.
- **Low maintenance:** The Plexi Pave surface requires minimal maintenance, which means less time and money spent on upkeep. It can be easily cleaned with a power washer or a simple broom, and any repairs can be made quickly and easily.
- **Cost-effective:** While the initial cost of installing a Plexi Pave surface may be slightly higher than other surfaces, it offers long-term cost savings due to its durability and low maintenance requirements.

**Bid Results**

Two companies were contacted to submit bids. The results were as follows:

Playteck Inc- \$22 695.55 + HST

FCS Flooring & Concrete Solutions- \$38 900.00 + HST

The submissions were reviewed by staff and were found to be formal in all respects. Staff is of the opinion that the low bidder has the necessary resources and expertise to perform the work.

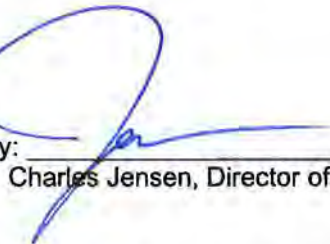
**Financial Implications**

The 2023 General Capital Budget included an amount of \$150 000 for installation of two pickleball courts(phase2). Council awarded the phase 2 contract at the March council meeting.

The cost of the plexi pave surfacing will be \$ 23,668.75 after the HST rebate.

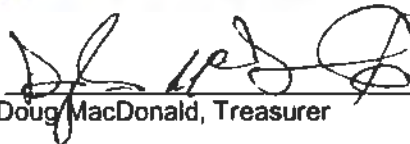
2023 Capital Budget (PB Phase 2)	\$150 000
Phase 2(awarded at March Council mtg)	\$77 000
Plexi Pave Surfacing	\$23 668.75

Report Prepared by:



Charles Jensen, Director of Parks and Recreation

Report Reviewed by:



Doug MacDonald, Treasurer

*A copy of this report can be obtained by contacting the Rothesay Town Clerk, 70 Hampton Road, Rothesay, NB E2E 5L5 (506-848-6664).*



70 Hampton Road  
Rothesay, NB  
E2E 5L5 Canada

**Rothesay Council**  
**May 8, 2023**

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

**SUBMITTED BY:**

  
\_\_\_\_\_  
John Jarvis, Town Manager

**DATE:** May 8, 2023

**SUBJECT:** Recreation Master Plan

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**RECOMMENDATION**

It is recommended that Mayor and Council approve contract #R-2023-002: Rothesay Recreation Master Plan, in the amount of \$59 892.00 inclusive of HST, to Trace Planning and Design and further that Mayor and Town Clerk be authorized to execute the necessary contract documents.

**ORIGIN**

The 2023 General Fund Capital Budget included an amount of \$60 000 to complete a Recreation Master Plan.

**BACKGROUND**

A request for proposals was placed on the New Brunswick Opportunities Network (NBON) soliciting submissions from companies interested in completing a recreation master plan for Rothesay with a closing date of April 20, 2023.

**Tender Results**

Three proposals for the preparation of the recreation master plan were received and have been reviewed. The responding groups were as follows:

- Glenn Group (Fredericton)
- Trace Planning and Design (Moncton)
- Dillon Consulting (Saint John)



Staff has evaluated the proposals against the six criteria included in the RFP including technical expertise, work plan, schedule, relevant experience of the project firm and team, local knowledge and experience and cost.

Although all three proponents have offered approaches which would result in an acceptable master plan staff felt that the submission by Trace Planning and Design seems to be the best fit for Rothesay needs as we understand them. Trace has extensive experience in recreation master plans and have recently completed a plan for the town of Quispamsis so they are familiar with the area and have already consulted with a number of user groups that share facilities.

Cost Comparison:

Trace Planning and Design- \$ 59 892.00

Dillon Consulting-\$59 991.71

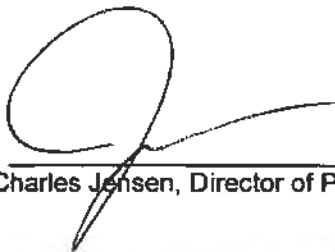
Glenn Group- \$59 995.50

**Financial Implications**

The 2023 General Capital Budget included an amount of \$60 000 to complete a recreation master plan.

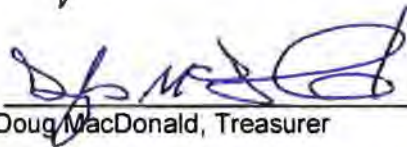
The cost of the project will be approximately \$ 54,300.00 after the HST rebate.

Report Prepared by:



Charles Jensen, Director of Parks and Recreation

Report Reviewed by:



Doug MacDonald, Treasurer

*A copy of this report can be obtained by contacting the Rothesay Town Clerk, 70 Hampton Road, Rothesay, NB E2E 5L5 (506-848-6664).*

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