

## **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



2024 July 8 Open Session FINAL\_001

**ROTHESAY**  
COUNCIL MEETING  
Town Hall Common Room  
**Monday, July 8, 2024**  
**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/@RothesayNB/streams>

**Rothesay Land Acknowledgement**

**Deputy Mayor Alexander**

**1. APPROVAL OF AGENDA**

**2. ADOPTION OF MINUTES**

Regular Meeting

17 June 2024

➤ **Business Arising from Minutes**

**3. OPENING REMARKS OF COUNCIL**

**3.1 Declaration of Conflict of Interest**

**4. DELEGATIONS**

**4.1 NB Power**

Stephanie Langlais & Bob Scott (*see item 9.1.1*)

**5. CORRESPONDENCE FOR ACTION**

5.1 17 June 2024 Letter from Wee Bitty Builders Inc. RE: Tiny Homes/Accessory Dwelling Units  
**Refer to staff**

**6. CORRESPONDENCE - FOR INFORMATION**

6.1 21 June 2024 Memorandum from KVFD Fire Chief Michael Boyle RE: Aerial Apparatus Replacement (Ladder Truck)

6.2 26 June 2024 Thank you from the New Brunswick Medical Education Foundation

**7. REPORTS**

**7.0 July 2024 Report from Closed Session**

7.1 25 April 2024 Fundy Regional Service Commission (FRSC) meeting minutes  
7 May 2024 FRSC meeting minutes

7.2 31 May 2024 Draft unaudited Rothesay General Fund Financial Statements

31 May 2024 Draft unaudited Rothesay Utility Fund Financial Statements

31 May 2024 Donation Summary

20 June 2024 Draft Finance Committee meeting minutes

➤ Symphony New Brunswick

7.3 19 June 2024 Draft Works and Utilities Committee meeting minutes

7.4 24 June 2024 Draft Ice Fishing Committee meeting notes

7.5 2 July 2024 Draft Planning Advisory Committee meeting minutes

7.6 June 2024 Monthly Building Permit Report

7.7 4 July 2024 Capital Projects Summary

**8. UNFINISHED BUSINESS**

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**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 Marr Road/Chapel Road signalization** (Tabled April 2024)

*No action at this time*

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**8.5 45 Marr Road & 6 Old Mill Lane PIDs 00245415 & 00118067** (Tabled June 2024)

*Remove from table*

4 July 2024

Memorandum from Town Manager Jarvie

13 June 2024

Memorandum from Town Clerk Banks (*previously distributed*)

8 May 2024

Recommendation from the Planning Advisory Committee

DRAFT

By-law 2-10-38

DRAFT

By-law 2-10-39

**8.6 By-law 4-03-1**

19 June 2024

Memorandum from Town Clerk

DRAFT

By-law 4-03-1

**8.7 KV EMO By-law**

19 June 2024

Memorandum from Town Clerk

19 June 2024

Public Notice

DRAFT

By-law 2-24

**9. NEW BUSINESS**

**9.1 BUSINESS ARISING FROM DELEGATIONS**

**9.1.1 NB Power**

Presentation

*Offer support in coordinating/promoting Information Session on smart meters*

**9.2 2023 Rothesay Annual Report**

DRAFT

2023 Rothesay Annual Report

**10. NEXT MEETING**

**Regular meeting**

Monday, August 12, 2024 at 7:00 p.m.

**11. ADJOURNMENT**



ENERGIZING OUR FUTURE

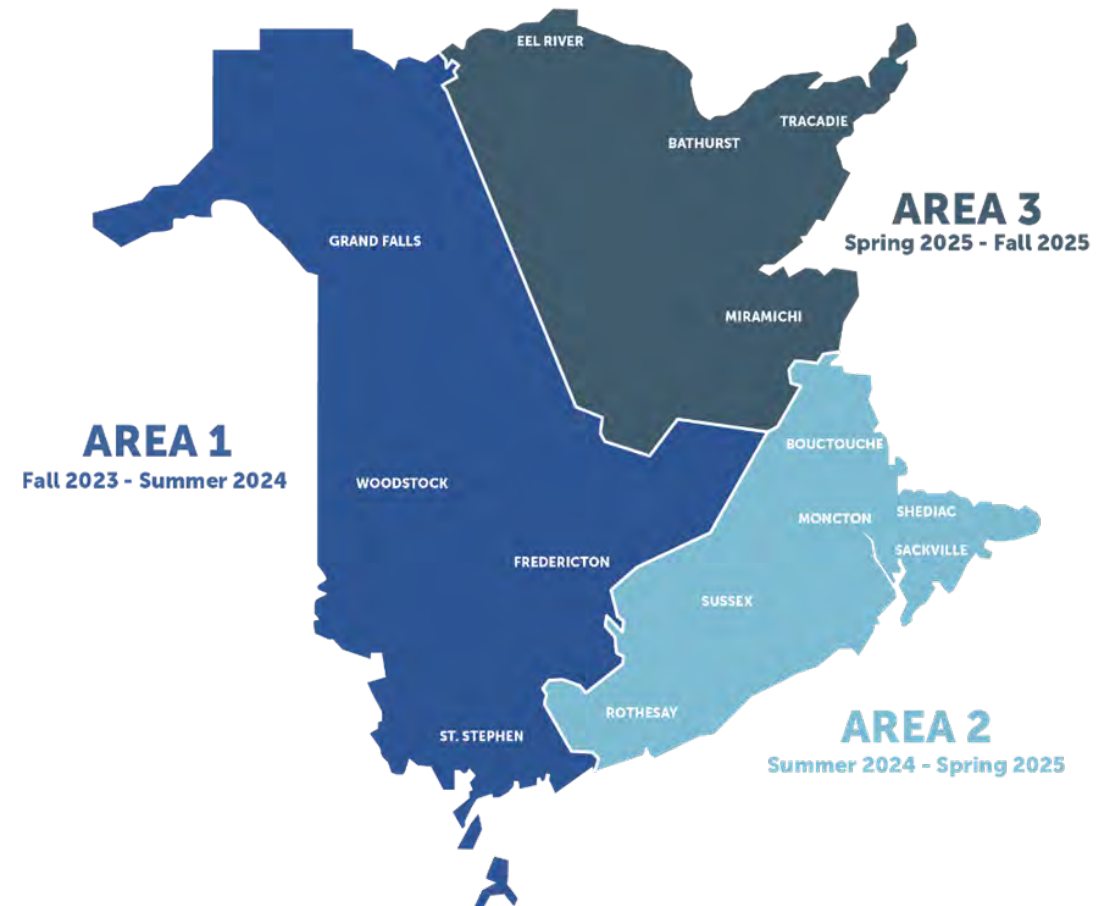
Building tomorrow's grid  
to power your life





# Smart meter deployment schedule

- Province-wide installations of smart meters began in the western half of the province (Area 1) on November 1, 2023.
- The meter upgrade will be divided into three installation areas and is expected to be completed within a 24-month period.
- Project end date December 2025.

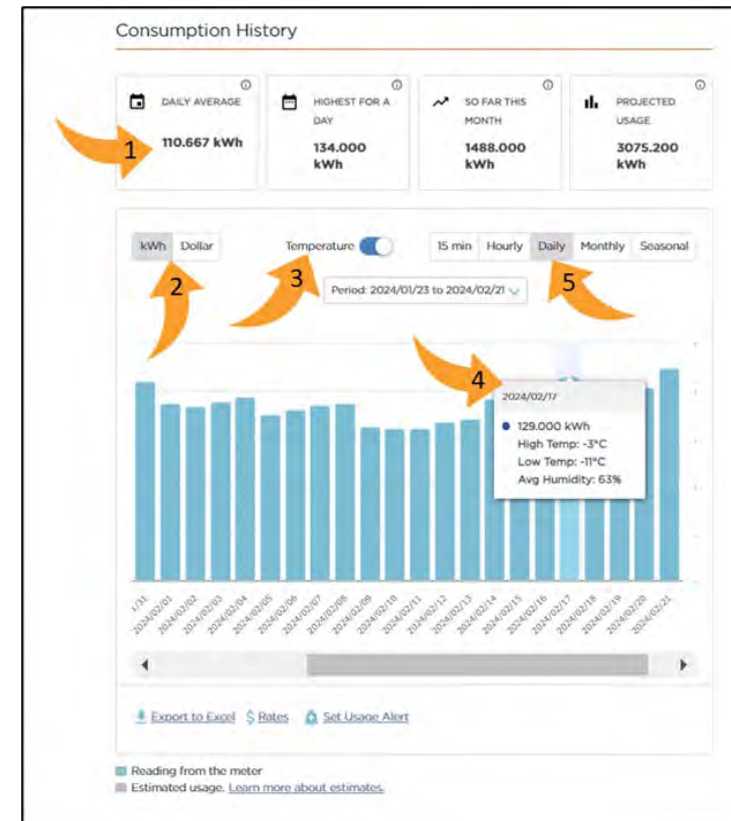




# Putting the power in your hands

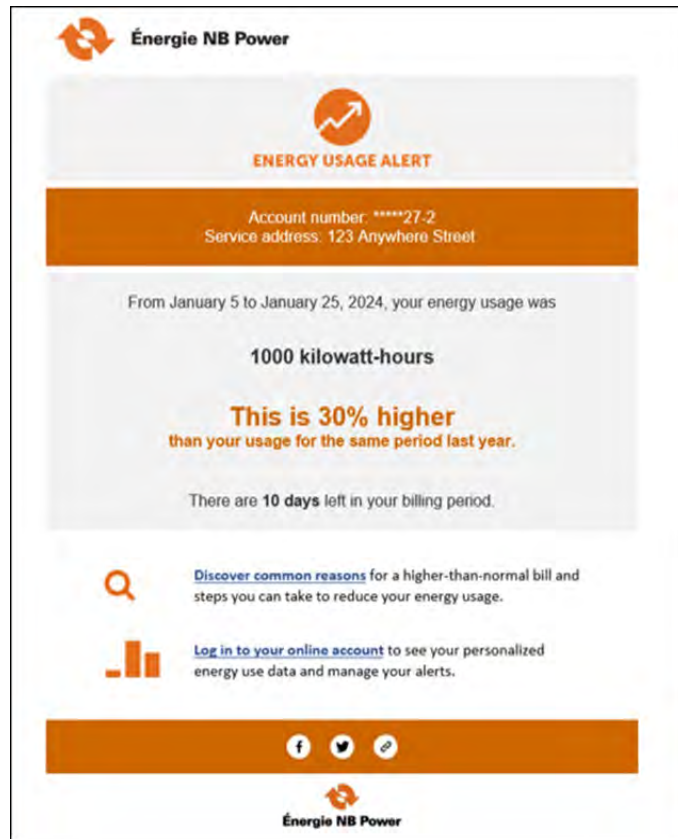
## Gain access to new insights through your NB Power online account

- Key info about your energy usage at a glance
- Choose to view your usage in kilowatt-hours (kWh) or dollars
- Temperature overlay
- Additional information about time periods will pop up by clicking bar
- View your daily, hourly and 15-minute energy use (for the previous day)

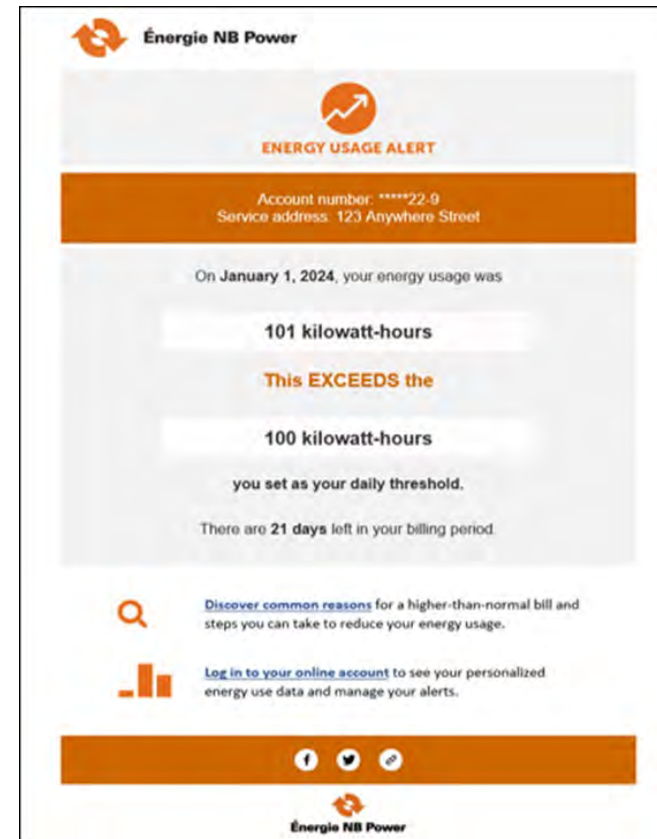




# Energy usage alerts



Trending – Automatically opted in



Threshold - Create custom alerts





# Misinformation about smart meters

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- There is a lot of misinformation circulating about smart meters on social media and by word of mouth
- We know that many of your constituents have questions and concerns
- NB Power would like to offer an information session in your community to help address these concerns
- We do not expect Mayor and council to endorse smart meters, however we would like your support in coordinating and promoting the information session





# Questions?



**Énergie NB Power**

WEE BITTY BUILDERS INC.  
120 ASHBURN LAKE ROAD  
UNIT 4, SAINT JOHN. N.B.  
E2J5E2.  
Phone. 506-640-0125.  
Email. [info@weebittybuilders.com](mailto:info@weebittybuilders.com)

ROTHESAY TOWN COUNCIL  
70 HAMPTON ROAD  
ROTHESAY, NB. E2E5Y2

JUNE 17, 2024

Dear Members of the Rothesay Town Council.

My name is Leo Girouard. My wife and I Karen started Wee Bitty Builders Inc. in 2016. We are Tiny house builders. We built our first Tiny home on wheels in the driveway of our family home. We had become fans of the Tiny home shows on HGTV. I had built several homes over the years so we decided we would build one as kind of a pet project and see how it would go over. The interest was beyond our expectations. We lived on a dead end street. Word got out on social media and that started the parade of cars. Everyday we had people stopping in asking if they could have a look. We received several calls from local news people to do stories. That only increased the interest. This August will be 8 years. 65 Tiny homes have been built by Wee Bitty Builders Inc. We currently have a facility in Saint John where we build our Tiny homes.

The Tiny homes we build range in size from 160 to over 500 square feet. We build mostly on wheels but we have built some without. Our homes are all over New Brunswick & Nova Scotia. We also have one that was purchased by Moosehead Breweries Ltd. It has traveled as far as Ontario to some beer festivals. We have sold to customers who use them as cottages and also year round homes. They are all fully insulated for year round use. They can hooked up directly to local utilities or off grid. They also easily tie into well, septic or municipal services.

I am writing this letter in the hopes you will consider our Tiny homes as an option in the Town of Rothesay. We have seen other municipalities allow Accessory Dwelling Units or ADU with great success. The ADU can be used for an elderly parent. This keeps them close so they can be looked after while still giving them some independents. When an elderly parent moves into a Tiny house/ADU they are in most cases selling there home which will house another family. This will help with the housing shortage. The Tiny house can also be used for other family members. Whether it is university students or a



young person struggling to buy there first home. In the case the ADU is only needed on a temporary basis the Tiny home on wheels is perfect. It can be sold and gets towed away when no longer needed.

In closing if you would like more information on our product you can reach me at 506-640-0125. Email at [info@weebittybuilders.com](mailto:info@weebittybuilders.com). If you would like to take a tour of our facility I would be more than happy to oblige.

Thank you,

Leo Girouard  
Wee Bitty Builders Inc.



2024 July 6 Open Session Final\_021  
Kennebecasis Valley Fire Department Inc.  
Chief Michael Boyle Deputy Chief Shawn White

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

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To: Cathy Snow, Quispamsis Clerk  
Mary Jane Banks, Rothesay Clerk

CC: John Jarvie, Administrator

From: Fire Chief Mike Boyle

Re: Aerial Apparatus Replacement

Date: June 21<sup>st</sup>, 2024

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The purpose of this memo is to advise the Councils of Quispamsis and Rothesay that an agreement has been signed with Fort Garry Fire Trucks, the Canadian representative of Sutphen Corporation, to purchase an SPH100 Aerial Ladder Platform Truck for the cost of \$2,935,902.48 (CAD), plus applicable taxes. Delivery will be within 36 months of the order but not before January 1<sup>st</sup>, 2027.

### Background

After a presentation to the Joint Fire Board of Commissioners at the November 2023 meeting about the age and required replacement of Quint 1, the department ladder truck, the Board made a motion that the Fire Chief make a presentation to both Councils to seek approval for the funding of a new ladder truck. On March 11<sup>th</sup>, 2024 the Rothesay Council passed a motion to authorize the KVFD to order a ladder truck in 2024 with delivery within 36-48 months. On March 19<sup>th</sup>, 2024, the Quispamsis Council passed a similar motion to authorize the Kennebecasis Valley Fire Department to proceed with the purchase.

A Request for Proposal (RFP) was issued through the New Brunswick Opportunities Network and the KVFD received four bids. The RFPs were evaluated using a scoring process that considered:

- Functionality and alignment with our technical requirements
- Competitive pricing structure
- Delivery
- Strength and relevance of references

The initial proposal came in at a cost over \$3,000,000; however, after negotiation and the removal of some features and equipment, the final price was agreed upon which is near the estimation I provided in my presentations to the Fire Board and both Councils. The evaluation of the RFPs was presented at the June meeting of the Fire Board with a motion passed to order the truck from Sutphen Corporation and provide a memo to each Council with the final cost and the delivery date.



Investing in Tomorrows Healthcare



**The New Brunswick Medical  
Education Foundation Inc.**

**La fondation d'éducation médicale  
du Nouveau-Brunswick Inc.**

70C Hampton Road, Rothesay, NB, E2E-5L5

**Tel:** (506) 848-0036 **E:** [info@nbmeded.ca](mailto:info@nbmeded.ca)

[www.nbmeded.ca](http://www.nbmeded.ca)

CRA No. 810513523RR0001



Dear Mayor Grant,

Thank you for making our work possible !

*"Your generosity benefits all of us by helping to retain  
physicians in our beautiful province.  
I believe that health care is about community;  
When we support our own, the whole community benefits"*  
Mario Jones 2022

Thank you for your continued  
support of New Brunswick's future  
physicians! We are proud to award  
the Town of Rothesay Scholarship  
each year to talented students who  
make an extraordinary impact on  
their community.  
With Sincere Appreciation, Natalie Boyle



## Regular Meeting

**Meeting #:** 2024-004  
**Date:** April 25, 2024, 10:00 a.m.  
**Location:** Town of Quispamsis  
12 Landing Ct, Quispamsis

**MEMBERS PRESENT** Libby O'Hara  
Robert Doucet, Mayor, Hampton  
Brittany Merrifield, Mayor, Grand Bay-Westfield  
Nancy Grant, Mayor, Rothesay  
Jim Bedford, Mayor, Fundy St. Martins  
John MacKenzie, Deputy Mayor, Saint John  
Ray Riddell, Chair, Fundy Rural District

**STAFF** Phil Ouellette, CEO, Fundy Regional Service Commission  
Cassie Silhanek, Recording Secretary, Fundy Regional Service Commission

**GUESTS** Brenda MacCallum, Community Development & Public Relations Manager  
Graeme Stewart-Robertson, Policy and Research Manager  
Tracy Bell, CEO, Saint John Region Chamber

### Meeting Minutes of the Open Session of the Board of Directors of Fundy Regional Service Commission.

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#### 1. Order of Business

##### 1.a Call to Order

Chair O'Hara called the meeting to order at 10:00 a.m.

##### 1.b Record of Attendance

##### 1.c Approval of Agenda

Chair O'Hara called for a motion to approve the agenda.

**Resolution Number: RM-2024-001**

**Moved by:** Director Merrifield

**Seconded by:** Director Bedford

THAT the Board approve the April 25, 2024 agenda, with one agenda item to be added as number 2 to include the State of the Region Update.

**Motion Carried Unanimously**

**1.d Approval of Minutes**

1.d.1 March 28, 2024

Chair O'Hara called for approval of the minutes.

**Resolution Number: RM-2024-002**

**Moved by:** Director Grant

**Seconded by:** Director Doucet

THAT the Board approve the March 28, 2024 meeting minutes as presented.

**Motion Carried Unanimously**

**1.e Disclosure of Conflict of Interest**

Chair O'Hara called for acknowledgement of any conflicts of interest, there were none presented.

**2. State of the Region**

Tracy Bell, CEO of the local Chambers, presented on the upcoming State of the Region event on the May 22, 2024, at the Saint John Trade and Convention Centre, and the expectations of the members during their panel presentations.

**3. CEO Verbal Update**

CEO Ouellette gave a verbal update to the Board including information on new hires, the Annual General Meeting (AGM), the presentation of the audit, and the Annual Report. Additionally, CEO Ouellette touched on the Union of Municipalities of New Brunswick (UMNB) and the Association Francophone des Municipalités du Nouveau-Brunswick (AFMNB) and Regional Service Commissions (RSCs) collaborative meeting happening on April 25th and April 26th.

**4. Aquatic Centre Enhancement Study Verbal Update**

Graeme Stewart-Robertson, Policy and Research Manager, gave a verbal update on the progress of the enhancement study to the Board.

Director MacKenzie left the meeting at 10:38 a.m. and returned at 10:39 a.m.

**5. Reports**



**5.a Outcome of Public Tender for 20-30 Broadview Avenue Office Renovation Project**

CEO Ouellette presented the outcome of the Request For Proposal, posted through NBON, for the new long-term office space renovations and explained the changes in the proposed project plan, and the financial considerations for this project.

For more information on the discussion, the audio recording will be accessible on the website.

**Resolution Number: RM-2024-003**

**Moved by:** Director Bedford

**Seconded by:** Director Doucet

THAT the Board authorizes the Fundy Regional Service Commission award the tender for the office fit-up project for 20-30 Broadview Avenue to Eclipse Construction for \$640,316.34 (inclusive of HST before rebate) and directs FRSC staff to enter into an agreement with Eclipse Construction to complete the office fit-up work as outlined within the public tender.

Against (1): Director Riddell

**Motion Carried (6 to 1)**

**Resolution Number: RM-2024-004**

**Moved by:** Director MacKenzie

**Seconded by:** Director Merrifield

THAT the Board authorizes the Fundy Regional Service Commission to transfer \$15,000 from the Tourism and Promotion Services Operating Reserve to the Tourism and Promotion Services Operating Fund to support expenses associated with the office fit-up of 20-30 Broadview Avenue.

**Motion Carried Unanimously**

**Resolution Number: RM-2024-005**

**Moved by:** Director Doucet

**Seconded by:** Director Merrifield

THAT the Board authorizes the Fundy Regional Service Commission to transfer \$85,000 from the Local Planning Services Operating Reserve to the Local Planning Services Operating Fund to support expenses associated with the office fit-up of 20-30 Broadview Avenue.

Against (2): Director Bedford, and Director Riddell

**Motion Carried (5 to 2)**

**Resolution Number: RM-2024-006**

**Moved by:** Director MacKenzie

**Seconded by:** Director Doucet

THAT the Board authorizes the Fundy Regional Service Commission transfer \$45,000 from the Economic Development Services Operating Reserve to the Economic Development Services Operating Fund to support expenses associated with the office fit-up of 20-30 Broadview Avenue.

Against (1): Director Riddell

**Motion Carried (6 to 1)**

**5.b Procedural By-law and FRSC Executive Elections**

Graeme Stewart-Robertson, presented the options for Section 4.5.1 Election of Officers to the FRSC Procedural Bylaws based on feedback given by the Board.

**Resolution Number: RM-2024-007**

**Moved by:** Director Grant

**Seconded by:** Director Bedford

THAT the Board adopts Option A laid out in the report for Section 4.5.1 Election of Officers to the FRSC Procedural Bylaws as presented, reflecting that the election of officers shall occur on an annual basis and shall be selected by the Board from among its members.

Against (4): Director Doucet, Director Merrifield, Director MacKenzie, and Director Riddell

**Motion Defeated (3 to 4)**

**Resolution Number: RM-2024-008**

**Moved by:** Director MacKenzie

**Seconded by:** Director Riddell

THAT the Board directs staff to schedule a special virtual meeting prior to the Annual General Meeting for the purpose introducing a rotating

model for the officer positions as Section 4.5.1 Election of Officers of the FRSC Procedural Bylaws.

Against (2): Director Grant, and Director Bedford

**Motion Carried (5 to 2)**

**5.c P.R.O. Kids Regional Project**

Brenda MacCallum, Community Development & Public Relations Manager, spoke about the updates to the P.R.O. Kids project and next steps for this program.

**Resolution Number: RM-2024-009**

**Moved by:** Director MacKenzie

**Seconded by:** Director Merrifield

THAT the Board receive and file this report.

**Motion Carried Unanimously**

**6. Standing Items**

**6.a Public Safety Committee Verbal Update**

Jim Bedford, Chair of the Public Safety Committee, spoke about the progress of the Public Safety Committee since its inception and the anticipated actions to come out of the committee.

**6.b Regional Facilities Committee**

**6.b.1 Regional Facilities Committee Recommendations**

CEO Ouellette presented to the Board the recommendations from the Regional Facilities Committee, based on the information and consideration given in their last meeting.

**Resolution Number: RM-2024-010**

**Moved by:** Director Merrifield

**Seconded by:** Director Grant

THAT the Board approves a new capital expenditure for swim blocks with the Canada Games Aquatic Centre through uncommitted 2023 Regional Facilities approved Capital Budget, conditional upon Regional Development Corporation funding, and a sponsorship acquisition plan to supplement the expenditure, that is not to exceed \$67,600.00.

**Motion Carried Unanimously**

**Resolution Number: RM-2024-011**

**Moved by:** Director Grant

**Seconded by:** Director Merrifield

THAT the Board authorizes the FRSC to submit a letter to the provincial Minister of Service New Brunswick, the Premier of New Brunswick, and regional Members of the Legislative Assembly, requesting the reclassification of the tax status of the Saint John Arts Centre.

**Motion Carried Unanimously**

**Resolution Number: RM-2024-012**

**Moved by:** Director Grant

**Seconded by:** Director MacKenzie

THAT the Board authorizes the FRSC to submit a letter to the provincial Minister of Tourism, Heritage and Culture, the Premier of New Brunswick, and regional Members of the Legislative Assembly, advocating for greater funding for arts and culture organizations and programming in the Fundy Region, with particular reference to the core grants to the Saint John Arts Centre.

**Motion Carried Unanimously**

**Resolution Number: RM-2024-013**

**Moved by:** Director Riddell

**Seconded by:** Director MacKenzie

THAT the Board receive and file this report.

**Motion Carried Unanimously**

**6.c Committee Agendas**

CEO Ouellette added that these agendas are anticipated to be included in the open meeting kits going forward.

**7. Inflationary Increase**

Item carried from Closed Session.

**Resolution Number: RM-2024-014**



**Moved by:** Director Doucet  
**Seconded by:** Director MacKenzie

**Motion Carried Unanimously**

**8. Adjournment**

Chair O'Hara called for a motion to adjourn.

**Resolution Number: RM-2024-015**

**Moved by:** Director Riddell

THAT the Board adjourn the April 25, 2024 meeting at 12:23 p.m.

**Motion Carried Unanimously**

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Libby O'Hara, Chairperson

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Cassie Silhanek, Recording Secretary



## **Regular Meeting**

**May 7, 2024, 9:00 a.m.**

**Microsoft Teams**

**MEMBERS PRESENT** Libby O'Hara, Mayor, Quispamsis  
Robert Doucet, Mayor, Hampton  
Brittany Merrifield, Mayor, Grand Bay-Westfield  
Jim Bedford, Mayor, Fundy St. Martins  
John MacKenzie, Deputy Mayor, Saint John  
Ray Riddell, Chair, Fundy Rural District  
Matthew Alexander, Deputy Mayor, Rothesay (Alternate)

**MEMBERS ABSENT** Nancy Grant, Mayor, Rothesay

**STAFF** Phil Ouellette, CEO, Fundy Regional Service Commission  
Cassie Silhanek, Recording Secretary, Fundy Regional Service  
Commission

## **Meeting Minutes of the Open Session of the Special Meeting of the Board of Directors of Fundy Regional Service Commission.**

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### **1. Order of Business**

#### **1.a Call to Order**

Chair O'Hara called the meeting to order at 9:00 a.m.

#### **1.b Record of Attendance**

#### **1.c Approval of Agenda**

Chair O'Hara called for a motion to approve the agenda.

**Resolution Number: SM-2024-001**

**Moved by:** Director MacKenzie

**Seconded by:** Director Doucet

THAT the Board approve the May 7, 2024, agenda as presented.

**Motion Carried Unanimously**

**1.d Disclosure of Conflict of Interest**

Chair O'Hara called for acknowledgement of any conflicts of interest, there were none presented.

**2. Reports**

**2.a Procedural By-law and FRSC Executive Elections**

CEO Ouellette spoke about the changes that the Board requested at the April 25, 2024, meeting, and indicated the change is located on page 5 of 27 of the agenda package.

**Resolution Number: SM-2024-002**

**Moved by:** Director MacKenzie

**Seconded by:** Director Bedford

THAT the Board adopt Section 4.5.1 Election of Officers to the FRSC Procedural Bylaws as presented, reflecting that the election of officers shall be determined by the sequence outlined in the rotation schedule for the roles of officers, commencing in 2024 as a transitional year;

AND THAT the Board adopt the updated map in Schedule "A" of the FRSC Procedural Bylaw as presented, which reflects the new boundaries of the Fundy Regional Service Commission.

**Motion Carried Unanimously**

**3. Adjournment**

Chairperson O'Hara called for a motion to adjourn.

**Resolution Number: SM-2024-003**

**Moved by:** Director Doucet

THAT the Board adjourn the May 7, 2024 meeting at 9:15 a.m.

**Motion Carried Unanimously**

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Libby O'Hara, Chairperson

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Cassie Silhanek, Recording Secretary

# Town of Rothesay

## General Fund Financial Statements

May 31, 2024

### Attached Reports:

General Capital Fund Balance Sheet	G1
General Reserve Fund Balance Sheet	G2
General Operating Fund Balance Sheet	G3
General Operating Revenue & Expenditures	G4-G7
Variance Report	G8
Capital Summary	G9

# Town of Rothesay

## Balance Sheet - Capital General Fund

5/31/2024

### ASSETS

Capital Assets - General Land	4,559,420
Capital Assets - General Fund Land Improvements	9,589,049
Capital Assets - General Fund Buildings	9,637,827
Capital Assets - General Fund Vehicles	4,409,167
Capital Assets - General Fund Equipment	4,292,506
Capital Assets - General Fund Roads & Streets	46,412,337
Capital Assets - General Fund Drainage Network	21,775,730
Capital Assets - Under Construction - General	889,415
	<hr/>
	101,565,450

Accumulated Amortization - General Fund Land Improvements	(5,460,336)
Accumulated Amortization - General Fund Buildings	(3,206,373)
Accumulated Amortization - General Fund Vehicles	(3,303,261)
Accumulated Amortization - General Fund Equipment	(2,704,325)
Accumulated Amortization - General Fund Roads & Streets	(24,153,596)
Accumulated Amortization - General Fund Drainage Network	(8,411,195)
	<hr/>
	(47,239,088)

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\$ 54,326,363

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### LIABILITIES AND EQUITY

Gen Capital due to/from Gen Operating	329,500
Total Long Term Debt	5,231,000

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Total Liabilities	\$ 5,560,500
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Investment in General Fund Fixed Assets	48,765,863
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\$ 54,326,363

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2024July8OpenSessionFINAL\_035

# Town of Rothesay

Balance Sheet - General Fund Reserves

5/31/2024

## ASSETS

BNS Gas Tax Interest Account	4,652,835
BNS General Operating Reserve #214-15	978,667
BNS General Capital Reserves #2261-14	1,954,804
BNS - LPP Reserves	1,247
	<u>\$ 7,587,554</u>

## LIABILITIES AND EQUITY

Def. Rev - Gas Tax Fund - General	3,817,004
Invest. in General Capital Reserve	1,784,872
General Gas Tax Funding	835,831
Invest. in General Operating Reserve	978,667
Invest. in Land for Public Purposes Reserve	171,179
	<u>\$ 7,587,554</u>

2024July8OpenSessionFINAL\_036

## Town of Rothesay

Balance Sheet - General Operating Fund

5/31/2024

## CURRENT ASSETS

Cash	3,201,277
Receivables	90,323
HST Receivable	177,834
Inventory	142,001
Gen Operating due to/from Util Operating	(288,447)
Total Current Assets	<u>3,322,989</u>
Other Assets:	
Projects	<u>1,211,801</u>
TOTAL ASSETS	<u><u>4,534,789</u></u>

## CURRENT LIABILITIES AND EQUITY

Accounts Payable	1,076,856
Other Payables	679,506
Gen Operating due to/from Gen Capital	(329,500)
Accrued Sick Leave	22,100
Accrued Pension Obligation Y/E	(31,900)
Accrued Retirement Allowance	493,887
Def. Rev-Quispamsis/Library Share	17,710
TOTAL LIABILITIES	<u><u>1,928,659</u></u>

## EQUITY

Retained Earnings	168,036
Surplus/(Deficit) for the Period	<u>2,438,095</u>
	<u><u>2,606,130</u></u>
	<u><u>4,534,789</u></u>

2024July8OpenSessionFINAL\_037

# Town of Rothesay

Statement of Revenue &amp; Expenditure

5 Months Ended 5/31/2024

	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	1,855,199	1,855,199	9,275,995	9,275,995	(0)		22,262,389
Sale of Services	42,576	25,375	283,788	199,875	83,913		474,300
Services to Province of New Brunswick	0	0	27,467	27,467	0		80,000
Other Revenue from Own Sources	31,809	11,908	158,195	62,383	95,812		142,008
CORE Equalization	6,549	6,549	32,743	32,743	0		78,583
Conditional Transfers	2,404	1,500	233,462	1,500	231,962		51,500
Other Transfers	45,719	45,719	1,107,439	357,439	750,000		677,470
	<u>\$1,984,255</u>	<u>\$1,946,250</u>	<u>\$11,119,089</u>	<u>\$9,957,402</u>	<u>\$1,161,687</u>		<u>\$23,766,250</u>
<b>EXPENSES</b>							
General Government Services	207,693	186,021	1,177,917	1,428,158	250,242		2,923,971
Protective Services	739,549	732,124	3,004,775	3,047,324	42,549		6,623,274
Transportation Services	308,072	373,560	1,956,893	2,134,700	177,807		4,210,726
Environmental Health Services	103,241	102,363	459,835	435,817	(24,018)		1,032,360
Environmental Development	44,859	60,784	225,668	411,501	185,833		753,090
Recreation & Cultural Services	250,547	267,517	1,053,212	1,091,772	38,560		2,884,957
Fiscal Services	49,451	49,192	802,694	51,192	(751,503)		5,337,872
	<u>\$1,703,412</u>	<u>\$1,771,563</u>	<u>\$8,680,994</u>	<u>\$8,600,463</u>	<u>(80,531)</u>		<u>\$23,766,250</u>
Surplus (Deficit) for the Year	<u>\$280,844</u>	<u>\$174,687</u>	<u>\$2,438,095</u>	<u>\$1,356,938</u>	<u>\$1,081,156</u>		<u>\$ (0)</u>

## 2024July8OpenSessionFINAL\_038

## Town of Rothesay

Statement of Revenue & Expenditure  
5 Months Ended 5/31/2024

	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	652	2,083	26,813	10,417	16,396	1	25,000
Wells Canopy revenue	500	0	3,125	0	3,125		0
Town Hall Rent	9,402	8,333	47,012	41,667	5,345		100,000
Community Garden revenue	900	400	1,020	900	120		900
Fox Farm Rental revenue	1,950	1,750	9,750	8,750	1,000		21,000
Arena Revenue	9,970	433	153,155	110,167	42,988	2	214,900
Recreation Programs	13,589	12,375	37,301	27,975	9,326	3	112,500
	<b>36,962</b>	<b>25,375</b>	<b>278,175</b>	<b>199,875</b>	<b>78,300</b>		<b>474,300</b>
<b>Other Revenue from Own Sources</b>							
Licenses & Permits	8,903	6,875	52,638	34,375	18,263	4	82,500
KVFD Admin Penalties	0	0	1,225	0	1,225		0
Recycling Dollies & Lids	144	533	467	800	(333)		800
Interest & Sundry	18,165	2,667	48,912	13,333	35,579	5	32,000
Miscellaneous	3,618	833	45,265	4,167	41,098	6	10,000
Fire Dept. Administration	1,000	1,000	5,000	5,000	0		12,000
Local Improvement Levy Mulberry Lane	0	0	4,708	4,708	0		4,708
	<b>31,830</b>	<b>11,908</b>	<b>158,216</b>	<b>62,383</b>	<b>95,833</b>		<b>142,008</b>
<b>Conditional Transfers</b>							
Canada Day Grant	2,400	1,500	2,400	1,500	900		1,500
Grant - Other	4	0	231,062	0	231,062	7	0
Grant - Students	0	0	0	0	0		50,000
	<b>2,404</b>	<b>1,500</b>	<b>233,462</b>	<b>1,500</b>	<b>231,962</b>		<b>51,500</b>
<b>Other Transfers</b>							
Surplus of 2nd Previous Year	0	0	128,845	128,845	0		128,845
Utility Fund Transfer	45,719	45,719	228,594	228,594	0		548,625
Transfer from Capital Reserve	0	0	750,000	0	750,000	8	0
	<b>45,719</b>	<b>45,719</b>	<b>1,107,439</b>	<b>357,439</b>	<b>750,000</b>		<b>677,470</b>
<b>EXPENSES</b>							
<b>General Government Services</b>							
Legislative							
Mayor	4,552	5,000	22,677	25,000	2,323		60,000
Councillors	13,698	12,999	70,610	64,993	(5,617)		155,983
Regional Service Commission 9	2,326	2,326	11,631	11,631	0		27,915
Other	1,000	1,958	2,600	9,792	7,192		23,500
	<b>21,576</b>	<b>22,283</b>	<b>107,519</b>	<b>111,416</b>	<b>3,897</b>		<b>267,398</b>
Administrative							
Administration - Wages & Benefits	128,492	124,184	475,002	475,621	619		1,193,550
Office Building	7,743	10,531	96,658	105,805	9,147		180,871
Supplies	11,660	14,333	65,259	69,667	4,408		184,000
Solicitor	19,002	0	20,872	50,000	29,128	9	50,000
Professional Fees	6,952	0	18,945	97,000	78,055	10	110,000
Other	9,203	13,398	62,411	68,491	6,080		122,779
	<b>183,052</b>	<b>162,447</b>	<b>739,147</b>	<b>866,583</b>	<b>127,436</b>		<b>1,841,200</b>
Other General Government Services							
Website/Other	0	500	1,434	2,500	1,066		3,000
Community Communications (Team)	117	708	1,979	58,542	56,563	11	63,500
Civic Relations	1,448	83	1,714	417	(1,297)		1,000
Insurance	0	0	297,334	330,201	32,867	12	330,201
Donations	1,500	0	9,222	36,500	27,278	13	36,500
Cost of Assessment	0	0	0	0	0		359,172
Property Taxes - L.P.P.	0	0	18,618	18,000	(618)		18,000
Fox Farm Rental Expenses	0	0	950	4,000	3,050		4,000
	<b>3,064</b>	<b>1,292</b>	<b>331,251</b>	<b>450,159</b>	<b>118,908</b>		<b>815,373</b>
<b>Total General Government Services</b>	<b>207,693</b>	<b>186,021</b>	<b>1,177,917</b>	<b>1,428,158</b>	<b>250,242</b>		<b>2,923,971</b>

## 2024July8OpenSessionFINAL\_039

Protective Services						
Police						
Police Protection	281,066	281,066	1,405,329	1,405,329	0	3,372,789
Crime Stoppers	0	0	2,800	2,800	0	2,800
	<u>281,066</u>	<u>281,066</u>	<u>1,408,129</u>	<u>1,408,129</u>	<u>0</u>	<u>3,375,589</u>
Fire						
Fire Protection	458,483	450,850	1,260,786	1,253,153	(7,633)	14 2,860,185
Water Costs Fire Protection	0	0	335,000	335,000	0	335,000
	<u>458,483</u>	<u>450,850</u>	<u>1,595,786</u>	<u>1,588,153</u>	<u>(7,633)</u>	<u>3,195,185</u>
Emergency Measures						
EMO Director/Committee	0	0	0	50,000	50,000	15 50,000
	<u>0</u>	<u>0</u>	<u>0</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>
Other						
Animal & Pest Control	0	208	860	1,042	182	2,500
	<u>0</u>	<u>208</u>	<u>860</u>	<u>1,042</u>	<u>182</u>	<u>2,500</u>
<b>Total Protective Services</b>	<b><u>739,549</u></b>	<b><u>732,124</u></b>	<b><u>3,004,775</u></b>	<b><u>3,047,324</u></b>	<b><u>42,549</u></b>	<b><u>6,623,274</u></b>
Transportation Services						
Common Services						
Administration (Wages & Benefits)	175,412	183,712	647,109	691,832	44,723	16 1,648,000
Workshops, Yards & Equipment	37,664	92,258	375,902	390,703	14,801	17 824,261
Engineering	0	0	0	7,500	7,500	7,500
	<u>213,076</u>	<u>275,970</u>	<u>1,023,011</u>	<u>1,090,035</u>	<u>67,024</u>	<u>2,479,761</u>
Roads & Streets						
Crosswalks & Sidewalks	12,098	10,167	16,478	17,673	1,195	77,000
Culverts & Drainage Ditches	906	665	6,580	6,665	85	35,570
Street Cleaning & Flushing	24,969	25,000	60,054	60,000	(54)	100,000
Snow & Ice Removal	4,313	0	11,786	10,000	(1,786)	10,000
	<u>51</u>	<u>8,000</u>	<u>688,660</u>	<u>799,500</u>	<u>110,840</u>	<u>1,172,000</u>
	<u>42,337</u>	<u>43,832</u>	<u>783,557</u>	<u>893,838</u>	<u>110,281</u>	<u>1,394,570</u>
Street Lighting	13,894	12,500	65,519	62,500	(3,019)	150,000
Traffic Services						
Street Signs	0	3,200	4,662	8,000	3,338	15,000
Traffic Lanemarking	34,367	35,000	34,367	35,000	633	35,000
Traffic Signals	736	767	10,651	10,000	(651)	20,000
Railway Crossing	3,370	2,083	12,975	12,062	(914)	25,000
	<u>38,473</u>	<u>41,050</u>	<u>62,655</u>	<u>65,062</u>	<u>2,406</u>	<u>95,000</u>
Public Transit						
Public Transit - Comex Service	0	0	21,275	22,224	948	88,895
Public Transit - Other	292	208	876	1,042	166	2,500
	<u>292</u>	<u>208</u>	<u>22,151</u>	<u>23,265</u>	<u>1,114</u>	<u>91,395</u>
<b>Total Transportation Services</b>	<b><u>308,072</u></b>	<b><u>373,560</u></b>	<b><u>1,956,893</u></b>	<b><u>2,134,700</u></b>	<b><u>177,807</u></b>	<b><u>4,210,726</u></b>
Environmental Health Services						
Solid Waste Disposal Land Fill garbage	45,930	20,697	125,166	103,483	(21,683)	248,360
Solid Waste Disposal Landfill Compost	4,928	3,333	15,037	16,667	1,630	40,000
Solid Waste Collection Fero	44,425	58,333	305,312	291,667	(13,645)	19 700,000
Solid Waste Recycling bins	0	0	0	4,000	4,000	4,000
Clean Up Campaign	7,958	20,000	8,480	20,000	11,520	40,000
Food Cycler	0	0	5,840	0	(5,840)	0
<b>Total Environmental Health Services</b>	<b><u>103,241</u></b>	<b><u>102,363</u></b>	<b><u>459,835</u></b>	<b><u>435,817</u></b>	<b><u>(24,018)</u></b>	<b><u>1,032,360</u></b>
Environmental Development Services						
Planning & Zoning						
Administration (Wages and benefits)	33,071	48,027	165,417	282,713	117,296	20 535,000
Administration	197	1,167	2,159	35,833	33,674	21 44,000
Planning Projects	0	0	100	25,000	24,900	22 25,000
Heritage Committee	0	0	0	5,000	5,000	23 5,000
	<u>33,268</u>	<u>49,193</u>	<u>167,676</u>	<u>348,547</u>	<u>180,870</u>	<u>609,000</u>
Envision Saint John						
Tourism	11,591	11,591	57,954	57,954	(0)	139,090
	<u>0</u>	<u>0</u>	<u>38</u>	<u>5,000</u>	<u>4,963</u>	<u>5,000</u>
	<u>11,591</u>	<u>11,591</u>	<u>57,992</u>	<u>62,954</u>	<u>4,962</u>	<u>144,090</u>
<b>Total Environmental Development Service</b>	<b><u>44,859</u></b>	<b><u>60,784</u></b>	<b><u>225,668</u></b>	<b><u>411,501</u></b>	<b><u>185,833</u></b>	<b><u>753,090</u></b>



## 2024July8OpenSessionFINAL\_040

**Recreation & Cultural Services**

Administration (wages and benefits)	45,153	42,782	171,985	162,156	(9,829)	25	384,000
Administration	2,765	2,000	42,190	41,500	(690)		55,500
Rothsay Arena	32,155	34,768	178,152	175,560	(2,592)		380,500
Parks & Gardens	109,744	111,453	293,416	294,033	617		868,000
Playgrounds and Fields	15,307	25,083	35,495	47,917	12,422	26	134,000
Rothsay Common Rink	965	917	49,659	68,483	18,824	27	96,150
Memorial Centre	2,978	5,333	34,767	35,217	450		72,850
Train Station	0	0	0	29,600	29,600	28	29,600
Wells Building	(147)	3,292	31,975	21,458	(10,517)	29	44,500
James Renforth	91	0	91	0	(91)		0
Beaches	0	0	727	0	(727)		64,000
Summer Programs	3,476	4,042	4,329	4,708	379		98,000
The Hive expenses	1,905	1,208	5,572	6,042	470		14,500
Regional Facilities Commission	27,890	27,890	139,448	139,448	(0)		334,675
Kennebecasis Public Library	8,250	8,250	41,248	41,248	0		98,994
Regional Facilities Commission Capital	0	0	4,403	4,403	0		157,688
Special Events	18	500	12,255	12,000	(255)		44,000
PRO Kids	0	0	7,500	7,500	0		7,500
Rothsay Living Museum	0	0	0	500	500		500
<b>Total Recreation and Cultural Services</b>	<b>250,547</b>	<b>267,517</b>	<b>1,053,212</b>	<b>1,091,772</b>	<b>38,560</b>		<b>2,884,957</b>

**Fiscal Services**

Debt Charges							
Interest	13,451	13,192	16,694	15,192	(1,503)		223,872
Debtenture Payments	36,000	36,000	36,000	36,000	0		714,000
	<b>49,451</b>	<b>49,192</b>	<b>52,694</b>	<b>51,192</b>	<b>(1,503)</b>		<b>937,872</b>

**Transfers To:**

Capital Fund for Capital Expenditures	0	0	0	0	0		4,250,000
Capital Projects Funded by reserves	0	0	750,000	0	(750,000)	30	0
Reserve Funds	0	0	0	0	0		150,000
	<b>0</b>	<b>0</b>	<b>750,000</b>	<b>0</b>	<b>(750,000)</b>		<b>4,400,000</b>

**Total Fiscal Services**

<b>49,451</b>	<b>49,192</b>	<b>802,694</b>	<b>51,192</b>	<b>(751,503)</b>		<b>5,337,872</b>
1,703,412	1,771,563	8,680,994	8,600,463	(80,531)		23,766,250

## 2024July8OpenSessionFINAL\_041

## Town of Rothesay

## Variance Report - General Fund

Note #		Actual	month ending Budget	5/31/2024 Better/(Worse)	Description of Variance
<b>Revenue</b>					
1	Bill McGuire Memorial Centre	\$ 26,813	\$ 10,417	\$ 16,396	Budget allocated over year
2	Arena Revenue	\$ 153,155	\$ 110,167	\$ 42,988	Revenue higher than budgeted
3	Recreation Programs	\$ 37,301	\$ 27,975	\$ 9,326	Hive \$5K higher than budgeted, Winterfest sponsorship \$2K
4	Licenses & Permits	\$ 52,638	\$ 34,375	\$ 18,263	Conservative budget estimate
5	Interest & Sundry	\$ 48,912	\$ 13,333	\$ 35,579	Conservative budget estimate
6	Miscellaneous	\$ 45,265	\$ 4,167	\$ 41,098	Sale of sweeper \$40k
7	Grant - Other	\$ 231,058	\$ -	\$ 231,058	Wells building
8	Transfer from Capital Reserve	\$ 750,000	\$ -	\$ 750,000	Reserve funds for vacuum truck
<b>Expenses</b>					
<i>General Government</i>					
9	Solicitor	20,872	50,000	\$ 29,128	Expenses not yet incurred
10	Professional Fees	18,945	97,000	\$ 78,055	\$75K Head hunter fees
11	Community Communications (Team)	1,979	58,542	\$ 56,563	\$55K budgeted for communications study
12	Insurance	297,334	330,201	\$ 32,867	Budget higher than actual
13	Donations	9,222	36,500	\$ 27,278	Donation budget remaining
<i>Protective Services</i>					
14	Fire Protection	1,260,786	1,253,153	\$ (7,633)	Ppty tax estimate too low
15	EMO Director/Committee	0	50,000	\$ 50,000	EMO Plan
<i>Transportation</i>					
16	Administration (Wages & Benefits)	646,073	691,832	\$ 45,759	Vacant position
17	Workshops, Yards & Equipment	375,902	390,703	\$ 14,801	Budget allocated equally thru the year, expenses still to be incurred
18	Snow & Ice Removal	688,660	799,500	\$ 110,840	Budget set by past usage, 2024 less storms
<i>Environmental Health</i>					
19	Solid Waste Collection Fero	305,312	291,667	\$ (13,645)	\$23K Fuel escalation
<i>Environmental Development</i>					
20	Administration (wages and benefits)	165,417	282,713	\$ 117,296	Vacant positions
21	Adminsitration	2,159	35,833	\$ 33,674	Annual budget for bylaw enforcement \$30K
22	Planning Projects	100	25,000	\$ 24,900	Annual budget for planning projects
23	Heritage Committee	-	5,000	\$ 5,000	Annual budget for Heritage Committee
24	Tourism	38	5,000	\$ 4,963	Annual budget for Tourism
<i>Recreation &amp; Cultural Services</i>					
25	Administration (wages and benefits)	171,985	162,156	\$ (9,829)	Pay raise after annual budget
26	Parks & Gardens	35,495	47,917	\$ 12,422	Vacant position in of \$8K, Master Dr washroom -\$10K
27	Rothesay Common Rink	49,659	68,483	\$ 18,824	Casual wages lower than anticipated and shorter season
28	Train Station	0	29,600	\$ 29,600	Annual budgt for train station 2023 YE no accrual was set up for cleaning, supplies and hydro higher than budgeted, Ppty tax \$5K higher than
29	Wells Building	31,975	21,458	\$ (10,517)	budget
<i>Fiscal Services</i>					
30	Capital Projects Funded by reserves	\$ 750,000	\$ -	\$ (750,000)	Reserve funds for vacuum truck

Town of Rothesay

Capital Projects 2024  
General Fund  
5 Months Ended 5/31/2024

	ANNUAL BUDGET	CURRENT Y-T-D	Remaining Budget	
<b>General Government</b>				
G 202* 00* IT	15,000	0		15,000
G-2024-00* Train Station building	350,000	0		350,000
Unassigned:	0	267,731		(267,731)
Total General Government	365,000	267,731	0	97,269
<b>Protective Services</b>				
P-202*-0** Protective Serv. Equipment Purchases	200,000	157,501		42,499
Total Protective Services	200,000	157,501		42,499
<b>Transportation</b>				
T-2024-001 Asphalt	3,395,000	200,912		3,194,088
T-2024-00* Wiljac Improvements	2,500,000	0		2,500,000
T-2024-00* Grove building	60,000	19,078		40,922
T-202*-00* Fleet Replacement	1,875,000	875	750,000	1,124,125
Unassigned:				
Total Transportation	7,830,000	220,865	750,000	6,859,135
<b>Recreation</b>				
R-202*-00* Recreation Equipment	145,000	84,127		60,873
R-2022-004 Wells Bldg	50,000	9,087		40,913
R-202*-00* Arena Renovation	105,000	0		105,000
R-2024-00* Wells parking lot	500,000	0		500,000
R-2024-00* Cathodic protection	75,000	67,314		7,686
R-2024-00* Zamboni	140,000	0		140,000
Total Recreation	1,015,000	160,529		854,471
<b>Carryovers</b>				
T-2023-001 Asphalt 2023	0	906		(906)
T-2023-004 Intersection Improvement (Gondola/Clark)	0	370,940		(370,940)
R-2022-002 Recreation Pickle Ball	0	785		(785)
R-202*-00* Recreation Master Plan	0	32,543		(32,543)
	0	405,175		(405,175)
<b>Total</b>	<b>\$ 9,410,000</b>	<b>\$ 1,211,801</b>	<b>\$ 750,000</b>	<b>\$ 7,448,199</b>

2024 Budget and Funding Allocation

Funding	2024	Operating	Reserve	Gas Tax	Borrow
General Government	365,000	15,000	350,000		
Protective Services	200,000	200,000			
Transportation	7,830,000	3,600,000	800,000	930,000	2,500,000
Recreation	1,015,000	785,000	125,000	105,000	
	9,410,000	4,600,000	1,275,000	1,035,000	2,500,000

# Town of Rothesay

## Utility Fund Financial Statements

May 31, 2024

### 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 5/31/2024

ASSETS

## Assets:

Capital Assets - Under Construction - Utilities	878,012
Capital Assets Utilities Land	119,970
Capital Assets Utilities Buildings	2,003,612
Capital Assets Utilities Equipment	813,621
Capital Assets Utilities Water System	29,927,286
Capital Assets Utilities Sewer System	27,631,288
Capital Assets Utilities Land Improvements	42,031
Capital Assets Utilities Roads & Streets	220,011
Capital Assets Utilities Vehicles	113,001
	<hr/>
	61,748,834

Accumulated Amortization Utilites Buildings	(987,689)
Accumulated Amortization Utilites Water System	(10,089,626)
Accumulated Amortization Utilites Sewer System	(10,343,511)
Accumulated Amortization Utilites Land Improvements	(42,031)
Accumulated Amortization Utilites Vehicles	(54,277)
Accumulated Amortization Utilites Equipment	(466,112)
Accumulated Amortization Utilites Roads & Streets	(27,861)
	<hr/>
	(22,011,108)

TOTAL ASSETS	<hr/> <hr/>
	39,737,726

LIABILITIES

## Current:

Util Capital due to/from Util Operating	515,000
	<hr/>
Total Current Liabilities	515,000

## Long-Term:

Long-Term Debt	7,416,558
	<hr/>
Total Liabilities	7,931,558

EQUITY

## Investments:

Investment in Fixed Assets	31,806,168
	<hr/>
Total Equity	31,806,168

TOTAL LIABILITIES & EQUITY	<hr/> <hr/>
	39,737,726



Town of Rothesay

Balance Sheet - Utilities Fund Reserves  
5/31/2024

ASSETS

BNS Utility Capital Reserve # 00241 12	1,420,442
	<u>\$ 1,420,442</u>

LIABILITIES AND EQUITY

Invest. in Utility Capital Reserve	931,178
Invest. in Utility Operating Reserve	116,306
Invest. in Sewerage Outfall Reserve	372,958
	<u>\$ 1,420,442</u>

2024July8OpenSessionFINAL\_046

# Town of Rothesay

Utilities Fund Operating Balance Sheet  
As at 5/31/2024

## ASSETS

### Current assets:

Accounts Receivable Net of Allowance	924,319
Total Current Assets	924,319

### Other Assets:

Projects	845,201
	845,201

TOTAL ASSETS	\$ 1,769,521
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## LIABILITIES

Accrued Payables	16,263
Due from General Fund	(287,910)
Due to Capital Fund	(515,000)
Deferred Revenue	10,677
Total Liabilities	(775,970)

## EQUITY

### Surplus:

Opening Retained Earnings	40,521
Profit (Loss) to Date	2,504,969
	2,545,490

TOTAL LIABILITIES & EQUITY	\$ 1,769,521
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## 2024July8OpenSessionFINAL\_047

**Town of Rothesay**  
**Utilities Operating Income Statement**  
**5 Months Ended 5/31/2024**

	CURRENT MONTH	BUDGET FOR MONTH	CURRENT YTD	BUDGET YTD	VARIANCE Better(Worse)	NOTE #	ANNUAL BUDGET
<b>RECEIPTS</b>							
Sale of Water	0	0	311,284	297,750	13,534	1	1,165,000
Meter and non-hookup fees	(56)	0	17,121	15,875	1,246		63,500
Water Supply for Fire Prot.	0	0	335,000	335,000	0		335,000
Local Improvement Levy	0	0	58,881	59,000	(119)		59,000
Sewerage Services	(871)	0	2,187,862	2,154,283	33,579	2	2,154,283
Connection Fees	5,250	17,067	9,350	29,083	(19,733)	3	75,000
Developers' Share	0	0	18,355	0	18,355	4	0
Interest Earned	12,275	7,500	44,975	37,500	7,475		90,000
Misc. Revenue	900	769	3,113	3,843	(731)		9,224
Infrastructure Grants	117,410	0	378,486	0	378,486	5	0
Surplus - Previous Years	0	0	33,993	33,993	0		33,993
<b>TOTAL RECEIPTS</b>	<b>134,908</b>	<b>25,335</b>	<b>3,398,419</b>	<b>2,966,328</b>	<b>432,091</b>		<b>3,985,000</b>
<b>WATER SUPPLY</b>							
Share of Overhead Expenses	18,288	18,288	91,438	91,438	0		219,450
Wages	36,229	36,847	100,296	104,170	3,874		240,000
Audit/Legal/Training	297	167	8,652	7,333	(1,319)		8,500
Other Water	0	625	0	3,125	3,125		7,500
Purification & Treatment	39,698	46,417	171,856	183,083	11,228	6	568,000
Transmission & Distribution	89	7,917	39,053	39,583	531		130,000
Power & Pumping	4,650	4,667	26,014	23,333	(2,680)		56,000
Billing/Collections	60	217	1,527	2,083	556		5,000
Water Purchased	140	200	517	600	83		1,200
Misc. Expenses	537	2,667	6,609	12,333	5,724		32,000
McGuire Road Operating	0	1,667	4,631	8,333	3,703		20,000
<b>TOTAL WATER SUPPLY</b>	<b>99,987</b>	<b>119,676</b>	<b>450,592</b>	<b>475,416</b>	<b>24,824</b>		<b>1,287,650</b>
<b>SEWERAGE COLLECTION &amp; DISPOSAL</b>							
Share of Overhead Expenses	27,431	27,431	137,156	137,156	0		329,175
Wages	30,000	30,000	150,000	150,000	0		360,000
Audit/Legal/Training	670	750	8,377	9,750	1,373		15,000
Collection System Maintenance	855	6,250	2,757	33,250	30,493	7	85,000
Sewer Claims	0	0	10,823	10,000	(823)		20,000
Lift Stations	6,746	6,667	58,877	34,333	(24,543)	8	82,500
Treatment/Disposal	7,853	9,000	51,484	58,000	6,516		121,000
Misc. Expenses	1,046	2,333	1,278	11,667	10,388	9	28,000
<b>TOTAL SWGE COLLECTION &amp; DISPC</b>	<b>74,601</b>	<b>82,431</b>	<b>420,751</b>	<b>444,156</b>	<b>23,405</b>		<b>1,040,675</b>
<b>FISCAL SERVICES</b>							
Interest on Bank Loans	0	0	0	0	0		2,026
Interest on Long-Term Debt	22,106	22,106	22,106	47,106	25,000	10	263,941
Principal Repayment	0	0	0	0	0		565,708
Transfer to Reserve Accounts	0	0	0	0	0		75,000
Capital Fund Through Operating	0	0	0	0	0		750,000
<b>TOTAL FISCAL SERVICES</b>	<b>22,106</b>	<b>22,106</b>	<b>22,106</b>	<b>47,106</b>	<b>25,000</b>		<b>1,656,675</b>
<b>TOTAL EXPENSES</b>	<b>196,695</b>	<b>224,214</b>	<b>893,450</b>	<b>966,679</b>	<b>73,229</b>		<b>3,985,000</b>
<b>NET INCOME (LOSS) FOR THE PER</b>	<b>(61,787)</b>	<b>(198,878)</b>	<b>2,504,969</b>	<b>1,999,649</b>	<b>505,320</b>		<b>(0)</b>

2024July8OpenSessionFINAL\_048

# Town of Rothesay

Variance Report - Utility Operating

2024-05-31

Note #	Account Name	Actual YTD	Budget YTD	Variance Better(worse)	Description of Variance
Revenue					
1	Sale of Water	311,284	297,750	13,534	Amt owing from 2023 \$7k, Sprinkler fees budget wasn't updated for new rate
2	Sewerage Services	2,187,862	2,154,283	33,579	New Apartment buildings not factored into budget
3	Connection Fees	9,350	29,083	(19,733)	Budgeted amts allocated based on prior year revenue
4	Developers' Share	18,355	0	18,355	Cost shared for sidewalk on Hampton rd
5	Infrastructure Grants	378,486	0	378,486	WWTF grant
Expenditures					
Water					
6	Purification & Treatment	171,856	183,083	11,228	timing
Sewer					
7	Collection System Maintenance	2,757	33,250	30,493	timing
8	Lift Stations	58,877	34,333	(24,543)	replacement of VFD at FV lagoon
9	Misc. Expenses	1,278	11,667	10,388	timing
Fiscal Services					
10	Interest on Long-Term Debt	22,106	47,106	25,000	Interest on shortterm debt

## 2024July8OpenSessionFINAL\_049

## Town of Rothesay

Capital Projects 2024

Utility Fund

5 Months Ended 5/31/2024

	Original BUDGET	Council Approval	CURRENT Y-T-D	Remaining Budget
<b>WATER</b>				
W-2022-003 Filtration Bldg Water	775,000	-	10,355	764,645
W-2024-00* Production Wells TH90-1	65,000	-	0	65,000
W-2024-00* Storage bldg renovations	55,000	-	0	55,000
W-2024-00* Shadowhill water line	250,000	-	0	250,000
W-2024-00* Treatment effluent tank re-lining	30,000	-	0	30,000
W-2024-00* Filter Bldg heat system upgrade	40,000	-	2,397	37,603
W-2024-00* Transfer switch VDF Wells 1 & 2	50,000	-	0	50,000
W-2024-00* Large scale tapping machine	40,000	-	0	40,000
	<u>\$ 1,305,000</u>	<u>\$ -</u>	<u>\$ 12,752</u>	<u>\$ 1,292,248</u>

**SEWER**

T-202*-001 Sewer work in Ashphalt contract	100,000	\$ -	0	100,000
S-2023- 004 WWTF Plant	3,500,000	\$ -	5,609	3,494,391
W-2024-00* Frances Ave lift station replacement	120,000	\$ -	0	120,000
S-2023-002 Lagoon Dredging	0	\$ -	181,313	(181,313)
Unbudgeted items:				
Unbudgeted Capital Items - Utilities	0	\$ -	40,049	(40,049)
	<u>3,720,000</u>	<u>-</u>	<u>226,970</u>	<u>3,493,030</u>

**Total Approved**

<u>5,025,000</u>	<u>-</u>	<u>239,722</u>	<u>4,785,278</u>
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**Carryovers**

Funded from Reserves

S-2021-008 WWTP Design Phase II	-	-	79,388	(79,388)
S-2020-001 Turnbull Court Design	-	-	23,076	(23,076)
S-2021-001 Turnbull Court Design	-	-	503,015	(503,015)
	<u>0</u>	<u>0</u>	<u>605,479</u>	<u>(605,479)</u>
	<u>5,025,000</u>	<u>-</u>	<u>845,201</u>	<u>4,179,799</u>

**Funding:**

	Total	Operating	Reserves	Borrow	Gas Tax	Grants
Water	1,305,000	630,000		\$ 250,000	425,000	
Sewer	3,720,000	120,000		\$ 2,625,000	100,000	875,000
	<u>\$ 5,025,000</u>	<u>\$ 750,000</u>	<u>\$ -</u>	<u>\$ 2,875,000</u>	<u>\$ 525,000</u>	<u>\$ 875,000</u>



# Town of Rothesay

2024-05-31

219500-60

## Donations/Cultural Support

Budget

Paid to date

KV3C (in kind)	2,500.00	
NB Medical Education Trust	5,000.00	5,000.00
KV Food Basket	5,000.00	2,000.00
Fairweather Scholarship	1,000.00	
Saint John Theatre Company	1,000.00	
Symphony NB	2,500.00	
sub	17,000.00	7,000.00

Other:	19,500.00	
Portage		500.00
KVBA U14		250.00
Police/Fire Hockey		472.00
Refund from Big Brother/Big Sister	-	500.00
RHS Fairweather Scholarship		1,000.00
KV Girls Softball		250.00
Fundy Soccer Association		250.00
sub	19,500.00	2,222.00

36,500.00	9,222.00
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G/L Balance

9,222.00

**Other:**

Kennebecasis Crimestoppers	2,800.00	2,800.00	Protective S
PRO Kids	7,500.00	7,500.00	Recreation
	10,300.00	10,300.00	

# TOWN OF ROTHESAY

FINANCE COMMITTEE

June 20, 2024

In attendance:

Mayor Nancy Grant

Councillor Helen Boyle (virtual)

Councillor Don Shea

Town Manager John Jarvie

Treasurer Doug MacDonald

Absent

Deputy Mayor Matt Alexander, Chairman

Financial Officer Laura Adair

The meeting was called to order at 8:30am.

In the absence of the Deputy Mayor Councillor Shea acted as Chair.

The agenda was accepted (NG/HB)

## **Review of Minutes**

The minutes of April 18, 2024 were accepted as presented (NG/HB)

## **May Internal Financial statements**

General - financial statements and variance reports were reviewed. There are no significant changes from prior months. Arena revenue for exceeded budget estimates for the year and sundry revenue items continue to have positive variances due to conservative budget estimates. Capital expenditures continue to be within budget expectations

Utilities – financial statements and variance reports were reviewed. Other than the recent of additional infrastructure grants there are no significant changes from prior months. Capital work related to “Turnbull Court” sewer projects exceeded expectations therefore an amendment may be necessary in projects originally scheduled for 2024.

**It was agreed the financial statements for both funds should be referred to Council for approval (HB/NG).**

### **Donation Requests**

#### **Girl Guides**

The Mayor agreed to provide a \$250 grant from her donation budget.

#### **Lonewolf Martial Arts**

Request re “plant a heart” – communicate to the organization Rothesay has a heart at the ERKP location.

#### **Symphony NB**

Moved by Mayor Grant and seconded by Councillor Boyle to provide a donation of \$2,000. APPROVED

### **For Informatio/n**

#### **KV Food Basket Financial Information 2024 Utility Debenture**

Reports of minor grants approved since the previous meeting including Kennebecasis Lions Club (\$250), East Coast Soccer and Softball requests (\$250 each), and the Fairweather Scholarship (\$1,000).

**Compliance report** – all items filed.

Town Manager Jarvie provided general information on negotiations with various fire departments in the Province resulting in ongoing pressures on salary costs and budget expenditures.

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

### **Next Meeting**

The next meeting is set for Wednesday May 24, 2024.

The meeting adjourned at 9:15am.

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Councillor Don Shea, Acting Chairman

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Doug MacDonald, Treasurer



2024 July 8 Open Session FINAL\_053

# ROTHESAY

## MEMORANDUM



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TO	:	Mayor and Council
FROM	:	Finance Committee
DATE	:	July 2, 2024
RE	:	Donation Recommendations

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The finance committee recommends the following motion re donation requests:

Council approve the request for an operating grant to Symphony NB in the amount of \$2,000.



**Symphony**  
New Brunswick  
**Symphonie**  
Nouveau-Brunswick

Town of Rothesay  
40 Hampton Road.  
Rothesay, NB  
E2E 5Y2

Dear Rothesay Town Council,

I hope this letter finds you well. I am writing on behalf of Symphony New Brunswick to request operational funding support from the Town of Rothesay. Symphony New Brunswick has a longstanding history of enriching our community with outstanding musical performances for 40 seasons. We are seeking your support to continue and expand our efforts to bring high-quality symphonic music to the residents of Rothesay and the surrounding areas.

The operational funding we are requesting will be crucial in covering the costs associated with our performances and programs, including:

- **Musician Fees:** Ensuring that we can attract and retain talented musicians to deliver high-quality performances.
- **Venue Costs:** Renting performance spaces and ensuring they are adequately equipped for our needs.
- **Educational Outreach:** Expanding our educational programs to reach more students and community members, fostering a love for music and providing valuable learning opportunities.
- **Marketing and Promotion:** Raising awareness of our events and programs to increase community participation and engagement.

Symphony New Brunswick has a strong record of community involvement and support. Our concerts and programs attract a wide audience, contributing to the cultural vitality of Rothesay. Moreover, our educational outreach efforts provide invaluable opportunities for young people to experience and learn about music.

We thank you for the grant of \$1000 last season and would be honored to have the Town of Rothesay as a partner in our mission to bring exceptional musical experiences to our community again this year. Thank you for your continued commitment to Symphony NB.

Sincerely,

A handwritten signature in black ink that reads 'Gillian Gresh'. The signature is fluid and cursive, with a long, sweeping underline that extends to the right.

Gillian Gresh  
Director, Donor Relations



**ROTHESAY**  
2024 July 8 Open Session FINAL 055  
WORKS AND UTILITIES COMMITTEE MEETING  
Rothesay Town Hall Common Room  
Wednesday, June 19<sup>th</sup>, 2024  
5:30 p.m.



**PRESENT:** COUNCILLOR DAVE BROWN  
SHAWN CARTER, VICE CHAIRPERSON  
STEPHEN ROSENBERG  
GEORGE THAMBI

**DRAFT**

DIRECTOR OF OPERATIONS BRETT McLEAN  
RECORDING SECRETARY DEBBIE KEYES

**ABSENT:** DEPUTY MAYOR ALEXANDER, CHAIRPERSON  
SARAH RICHARDS  
CYNTHIA VANBUSKIRK  
TOWN MANAGER JOHN JARVIE

Vice Chairperson Carter called the meeting to order at 5:35 p.m.

**1. APPROVAL OF AGENDA**

**MOVED** by Counc. Brown and seconded by S. Rosenberg the agenda be approved as circulated.  
**CARRIED.**

**2. APPROVAL OF MINUTES**

2.1 Regular Works and Utilities Committee meeting of May 22<sup>nd</sup>, 2024.

**MOVED** by Counc. Brown and seconded by S. Rosenberg the minutes of May 22<sup>nd</sup>, 2024 be adopted as circulated.

**CARRIED.**

**3. DECLARATION OF CONFLICT OF INTEREST**

N/A

**4. DELEGATIONS**

N/A

**5. REPORTS & PRESENTATIONS**

N/A

**6. UNFINISHED BUSINESS:**

6.1 Capital Projects Summary

**RECEIVED FOR INFORMATION.**

6.2 Solid Waste Tonnage Report

**RECEIVED FOR INFORMATION.**

6.3 Speed Radar Sign Report

> A speed radar sign was also placed at Fairville Elementary School

**7. CORRESPONDENCE FOR ACTION****7.1 23 April 2024 Letter from resident RE: Request for Zebra Crossing on Marr Road**

The Committee discussed a potential issue with installing a zebra crosswalk due to the absence of a sidewalk on the other side of Marr Road, this would leave pedestrians with nowhere to go once they cross the road. DO McLean agreed with the Committee members that a zebra crosswalk should not be implemented until sidewalks are present on both sides of Marr Road. This suggests a shared concern about pedestrian safety and accessibility in the absence of proper sidewalk infrastructure. DO McLean agreed to send a letter to resident with the Committee's decision not to install a zebra crossing at this time.

**7.2 27 May 2024 Email from resident RE: Speeding on Longwood Drive**

The Committee stated a police presence might alleviate the speeding issue on Longwood Drive. DO McLean agreed to send a letter to resident stating the Town does not install speed bumps and an email will be sent to the Kennebecasis Regional Police Force to request more police presence in the area.

**7.3 29 May 2024 Email from resident RE: Road Conditions on Florence Drive**

The Committee discussed the condition of Florence Drive and DO McLean agreed to consider putting Florence Drive on the future project list. DO McLean agreed to send a letter to resident outlining the process for selecting streets for resurfacing and to commit to reviewing Florence Drive as a candidate for resurfacing in 2025.

**8. NEW BUSINESS:**

N/A

**9. CORRESPONDENCE FOR INFORMATION****9.1 Update – Private Lanes**

Deferred to next meeting

**10. DATE OF NEXT MEETING:**

The next meeting is scheduled on Wednesday, July 17<sup>th</sup>, 2024.

**11. ADJOURNMENT**

**MOVED** by Counc. Brown and seconded by S. Rosenberg the meeting be adjourned.

**CARRIED.**

The meeting adjourned at 6:05 p.m.

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CHAIRPERSON

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RECORDING SECRETARY





# ROTHESAY

Ice Fishing Committee Meeting  
Rothesay Town Hall Common Room  
Monday, June 24th, 2024 at 6:00 p.m.



**PRESENT:** COUNCILLOR BILL MCGUIRE, CHAIRPERSON  
COUNCILLOR DAVE BROWN  
COUNCILLOR HELEN BOYLE  
MARY HENDERSON- KRPF  
JOHN CODLING- KVFD  
CINDY BERGERON  
HENRI BERGERON  
KELSON HILCHIE  
GARY GOWER  
ROY MARCHAND- DEPT. OF PUBLIC SAFETY

TOWN MANAGER JOHN JARVIE  
DIRECTOR OF PARKS AND RECREATION CHARLES JENSEN

Chairperson McGuire called the meeting to order at 6:00p.m.

- Good to see someone from GNB at the table (Dept. of Justice and Public Safety- Peace/Conservation Officer)- Roy Marchand
- General discussion around establishment of an organization that would handle issues with the ice fishing shacks in cooperation with other groups. ( GNB, KRPF, RCMP)
- Roy M gave a brief overview of the role they play with regards to enforcement. Shacks are to have name and address on them. Phone numbers are not a requirement. They are to be on skids and must be removed at a date set by GNB.
- Shacks can be removed if rules are not followed.
- Most of those using ice fishing shacks at Renforth comply with the rules.
- General discussion around deleterious and unsafe activities that take place in the area around the shacks. Alcohol, garbage, vehicles on the ice driving erratically.
- There were questions asked about the number of enforcement visits that Roy's team made through the winter as there were a number of shacks this year that did not have identification on them. This made it impossible to get in touch with the owners when shacks had to quickly be removed due to the ice melt. Roy indicated that they made several trips to the area this past winter and also indicated that if they are called, they will come.
- General discussion around the history of the ice fishing association and what role they have played in the past. It was agreed that we need to get back to that model.
- The Dominion Park Ice Fishing Association would be a good organization to get advice from.
- Additional discussion around the removal of the shacks and that they should not be stored in the area. When they come off the ice they need to be taken away.
- Discussion around possible changes to the regulations. Group members are to provide input to Charles regarding possible changes. A recommendation can be put forward to council. Some thought that phone numbers should be added as a requirement on shacks.
- The definition of a "shack" was discussed and where pop up tents fit within the definition. (ie: do they need to be removed at the end of each day)



## **ROTHESAY**

Parks and Recreation Committee

Minutes

-2-

24 June 2024

- Kelson H has agreed to organize a group and establish a committee to oversee activities during ice fishing season.
- Roy has offered his assistance and will provide staff contacts to Kelson.
- Kelson will move ahead with the establishment of a committee and will reach out to Charles regarding possible rewording and a new placement for the sign at the wharf.

Charles Jensen

Director of Parks and Recreation



**ROTHESAY**  
2024 July 8 Open Session FINAL\_059  
PLANNING ADVISORY COMMITTEE MEETING  
Rothesay Town Hall Common Room  
Tuesday, July 2, 2024 at 5:30 p.m.



**DRAFT**

**PRESENT:** COUNCILLOR DON SHEA, CHAIRPERSON  
COUNCILLOR TIFFANY MACKAY FRENCH  
KELLY ADAMS  
TRACIE BRITTAIN  
RALPH FORTE  
MATTHEW GRAHAM, VICE-CHAIRPERSON

TOWN MANAGER JOHN JARVIE  
TOWN CLERK MARY JANE BANKS  
URBAN PLANNER PETER JOHNSTON  
RECORDING SECRETARY LIZ HAZLETT

**ABSENT:** TYLER DAVIS  
CHRISTIANE VAILLANCOURT

The meeting was called to order at 5:30 p.m.

**1. APPROVAL OF THE AGENDA**

**MOVED** by R. Forte and seconded by T. Brittain the agenda be approved as circulated.

**CARRIED.**

Counc. Shea and Counc. Mackay French declared conflicts of interest and left the meeting.

M. Graham assumed the Chair.

**2. ADOPTION OF MINUTES**

**2.1** Regular Meeting of May 6, 2024

**MOVED** by T. Brittain and seconded by R. Forte the Planning Advisory Committee meeting minutes of May 6, 2024 be adopted as circulated.

**ON THE QUESTION:**

R. Forte requested a change to page 4 of the minutes, so it reads "R. Forte spoke of a 2011 proposal, *for the same property*—for two 8-unit apartment buildings—that was defeated by Council, citing the same concerns raised today, including but not limited to: elevation, stormwater management, and a blind knoll".

**CARRIED.**

Counc. Shea and Counc. Mackay French returned to the meeting.

Counc. Shea resumed the Chair.

**2.2** Regular Meeting of June 3, 2024

**MOVED** by T. Brittain and seconded by M. Graham the Planning Advisory Committee meeting minutes of June 3, 2024 be adopted as circulated.

**CARRIED.**

**3. DECLARATION OF CONFLICT OF INTEREST**  
N/A

**4. NEW BUSINESS**

**4.1 48 Iona Avenue MCL Construction Ltd.**

OWNER: Bevin Champion

PID: 00422212

PROPOSAL: Variance, side-yard setback (garage)

Brad McLaughlin was in attendance on behalf of MCL Construction Ltd. and the applicant. Urban Planner Johnston reviewed the report, noting in terms of other aspects, such as lot coverage, the proposal is permissible, with the exception of a variance required to reduce the side-yard setback from 4 meters to 2.57 meters.

In response to an inquiry, Town Manager Jarvie reported that polling was not conducted as the variance is comparatively minor. R. Forte asked if neighbours should be polled since the garage would extend into the front yard, past the house. Town Manager Jarvie advised that a variance is not required for the front-yard setback as it complies with by-law requirements.

Mr. McLaughlin indicated he does not anticipate any issues as the adjacent property has a commercial use (hairdresser).

**MOVED** by Counc. Mackay French and seconded by T. Brittain the Planning Advisory Committee hereby grants a variance at 48 Iona Ave., (PID 00422212) reducing the minor side yard setback from the required minimum of 4 meters to approximately 2.57 meters.

**CARRIED.**

Mr. McLaughlin left the meeting.

**4.2 239 Gibbon Road John McKelvey, Fundy Engineering**

OWNER: Doug Reevey

PID: 30238679

PROPOSAL: Subdivision

The applicant, Mr. McKelvey, and the property owner, Mr. Reevey, were not in attendance. Urban Planner Johnston reviewed the report and the recommendation.

Discussion ensued about:

*The driveway* – an easement is to be obtained for shared use and a municipal sewer connection, and responsibility for maintenance will be determined during the easement process. Garbage will need to be placed at the end of the driveway on Gibbon Road.

*Polling* – was not conducted as there is only one nearby property and no issues are anticipated. The Committee expressed interest in employing a consistent approach to polling. For example, polling was conducted for another subdivision proposal on Gibbon Road.

*Calculation for cash in lieu of land for public purposes* – \$13.50 per sq. m. for cash in lieu of land for public purposes is a significantly low value when considering current market conditions. R. Forte mentioned this could be problematic during development of the Secondary Plan area. Staff intend to recommend an adjustment in conjunction with consideration of the new zoning by-law.

A rate per square meter will be recommended but may differ depending on zone or geographical area (ex. whether there are municipal services or not). M. Graham cautioned that it is a one-time payment that, if too high, could deter proposals. He added that revenue is still gained from property taxes for the new lot. Town Manager Jarvie advised that applicants could obtain an appraisal if they disagree with the Town's calculation. The Committee expressed interest in examining the issue sooner rather than later.

**MOVED** by T. Brittain and seconded by Counc. Mackay French the Planning Advisory Committee hereby grants a variance for Lot 2024-1, being a lot with no public street frontage, from the subdivision of 239 Gibbon Road (PID 30238679) as indicated on the tentative plan (Project No 17408) on the conditions that a new residential development be designed to achieve net-zero storm water discharge through onsite management and the developer construct another, separate well system from that providing potable water to PID 30238679. Registration of the private access easement must also indicate the sewer service line.

**ON THE QUESTION:**

M. Graham expressed concern about polling, noting the Town should have a consistent process. Town Manager Jarvie explained that the application was received close to the deadline. He noted the Committee can choose to table the application to conduct polling. T. Brittain asked if the applicant would need to return to the Committee before construction. Town Manager Jarvie indicated this would only be necessary if a variance is required.

**MOVED** by M. Graham and seconded by R. Forte the subdivision of 239 Gibbon Road be tabled pending polling.

**YEA votes recorded from:** K. Adams, R. Forte, M. Graham, and Counc. Shea.

**NAY votes recorded from:** T. Brittain, and Counc. Mackay French.

**CARRIED.**

**MOVED** by R. Forte and seconded by M. Graham the Planning Advisory Committee recommends staff and Council review the current figure used for cash in lieu of land for public purposes (LPP) in Subdivision By-law with the intent to bring the current figure of \$13.50 per square meter in line with current market conditions.

**ON THE QUESTION:**

There was general discussion with respect to: a timeline (staff report in the next few months); the rate in Quispamsis (differs from Rothesay); transfers between family/friends (does not impact market value); and land for public purposes (retained for specific use, or a process is required to sell).

**CARRIED.**

**5. OLD BUSINESS**

**5.1 Zoning By-law (Commercial Zones)**

30 May 2024

Report prepared by Urban Planner Johnston

The report was reviewed, and discussion ensued on the Millennium Park – Integrated Development Zone. More specifically: “Uptown” in Victoria, BC as an example; no limits on lot coverage but there are requirements for landscaped portions; not intended to permit huge complexes abutting single family homes; requirements are intended for the specific zone, and are not applied elsewhere; sidewalks may be better suited inside the parcel(s) rather than along the road where connections are not available at this time; and a net-zero stormwater management plan is required.

---

**TABLED ITEMS**

N/A

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**6. CORRESPONDENCE FOR INFORMATION**  
N/A

**7. DATE OF NEXT MEETING(S)**  
The next meeting will be held on **Tuesday, August 6, 2024.**

**8. ADJOURNMENT**

**MOVED** by T. Brittain and seconded by Counc. Mackay French the meeting be adjourned.

**CARRIED.**

The meeting adjourned at 6:25 p.m.

---

CHAIRPERSON

---

RECORDING SECRETARY



2024July8OpenSessionFINAL\_063

## BUILDING PERMIT REPORT

6/1/2024 to 6/30/2024

Date	Building Permit No	Property Location	Nature of Construction	Value of Construction	Building Permit Fee
06/24/2024	BP2024-00033	40 HAMPTON RD	SIDING AND WINDOWS	\$75,000.00	\$543.75
06/03/2024	BP2024-00037	43 GONDOLA POINT RD	DETACHED GARAGE	\$150,000.00	\$1,087.50
06/27/2024	BP2024-00048	58 GONDOLA POINT RD	ATTACHED GARAGE	\$115,000.00	\$833.75
06/28/2024	BP2024-00059	95 HIGHLAND AVE	IN GROUND POOL	\$100,000.00	\$725.00
06/17/2024	BP2024-00060	80 LONGWOOD DR	SINGLE FAMILY	\$600,000.00	\$4,350.00
06/07/2024	BP2024-00065	27 RIVERSIDE DR	ADDITION	\$60,000.00	\$435.00
06/06/2024	BP2024-00072	37 GROVE AVE	ELECTRICAL UPGRADE	\$26,000.00	\$188.50
06/27/2024	BP2024-00077	58 GONDOLA POINT RD	DEMOLITION	\$0.00	\$500.00
06/12/2024	BP2024-00078	6 WOODLAND AVE	DECK	\$5,000.00	\$36.25
06/06/2024	BP2024-00079	2 FLORENCE DR	STORAGE SHED	\$5,000.00	\$36.25
06/06/2024	BP2024-00080	40 BIRCH CRES	RENOVATION	\$35,000.00	\$253.75
06/06/2024	BP2024-00081	1 RODNEY ST	ABOVE GROUND POOL/DECK	\$30,000.00	\$217.50
06/10/2024	BP2024-00082	101 HAMPTON RD	FENCE	\$2,600.00	\$21.75



## BUILDING PERMIT REPORT

6/1/2024 to 6/30/2024

Date	Building Permit No	Property Location	Nature of Construction	Value of Construction	Building Permit Fee
06/07/2024	BP2024-00083	18 WEEDEN AVE	ABOVE GROUND POOL	\$65,000.00	\$471.25
06/11/2024	BP2024-00084	3 SCOTT AVE	ABOVE GROUND POOL	\$3,851.80	\$29.00
06/14/2024	BP2024-00085	1950 ROTHESAY RD	STORAGE SHED	\$2,000.00	\$20.00
06/19/2024	BP2024-00087	9 MULBERRY LN	STORAGE SHED	\$10,000.00	\$72.50
06/26/2024	BP2024-00088	18 HILLCREST DR	WINDOWS	\$7,603.00	\$58.00
06/26/2024	BP2024-00089	93 FRENCH VILLAGE RD	FENCE	\$3,303.00	\$29.00
06/28/2024	BP2024-00091	1 ALLISON DR	STORAGE SHED	\$5,100.00	\$43.50
Totals:				\$1,300,457.80	\$9,952.25
Summary for 2024 to Date:				\$7,108,844.80	\$52,684.00

### 2023 Summary

	<u>Value of Construction</u>	<u>Building Permit Fee</u>
Monthly total:	\$1,617,399.57	\$11,763.25
Summary to Date:	\$10,291,855.57	\$77,234.00



# ROTHESAY

## INTEROFFICE MEMORANDUM



TO : Mayor Grant & Council  
FROM : John Jarvie  
DATE : 4 July 2024  
RE : Capital Project – Status Report

The following is a list of 2024 capital projects, holdover 2019 and 2023 capital projects and the status of each along with a continuing project from 2016.

	PROJECT	BUDGET	\$ TO 31/05/24*	COMMENTS
2016	General Specification for Contracts	40,000	40%	Draft document under review by staff
2019	Trail & sidewalk connector Wells	\$2.5M	-	Subject to grants; estimate revised to current – land acquisition with Province underway
2023	Hillsview water line replacement	50,000		Preliminary design complete, consultation with stakeholders underway
	Recreation Master Plan	60,000	50%	Accepted at May Council Meeting.
	Water Treatment Train expansion	630,000	30%	Tender for next phase to be issued later in June for consideration of award in August.
2024	WWTP Phase II design	\$4M	2%	Agreement signed, design underway.
	2024 Street Resurfacing inc C&S	\$3.5M	5%	Project underway with Aug. 31 <sup>st</sup> completion date.
	Wiljac Improvements	\$2.5M		Maybe phased
	Arena Condenser	100,000		Installation in off-season
	Shadow Hill Court water	250,000		Preliminary design and cost estimates complete, consultation with stakeholders underway
	Lagoon Dredging	\$1.32M	12%	Work underway with August 1 <sup>st</sup> projected completion date.
	Water quantity	60,000		Project completion expected August 1, 2024
	Frances Avenue Lift Stn	100,000		Deferred to 2025
	Utility Building Renovations	100,000		Storage bldg. \$30,000 & heating system \$40,000 in planning stage
	IT plan	15,000		new equipment and phones
	KVFD Capital	203,700	75%	(Fleet -118,400, Equip -44,600, Facilities -40,700)
	Town Hall	37,000		HVAC, Windows, painting doors, etc.
	Train Station	350,000		Renewed offers to vendors
	Upgrade to water treatment plant	405,000		Tender for expanded treatment train installation to be awarded in August
	Grove Bldg. Security Fence	60,000	33%	Approved, waiting for contractor to complete
	Works Fleet	\$1.13M		Tandem plow & sidewalk plow ordered. Loader scheduled for July delivery.
	Recreation Facilities	500,000		Wells Parking underway, Wells Shed, Pickleball Screening completed
	Parks Equipment	140,000	60%	Zamboni and Mower ordered

\* Funds paid to this date.





# ROTHESAY

## INTEROFFICE MEMORANDUM



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TO	:	Mayor Grant & Council
FROM	:	John Jarvie
DATE	:	4 July 2024
RE	:	45 Marr Road

---

### **Recommendation:**

It is recommended Council:

- i. Remove draft By-laws 2-10-38 and 2-10-39 from the table;
- ii. Give first reading to By-law 2-10-38, a By-law to amend the Zoning By-law; and
- iii. Give first reading to By-law 2-10-39, a By-law to amend the Zoning By-law.

### **Background**

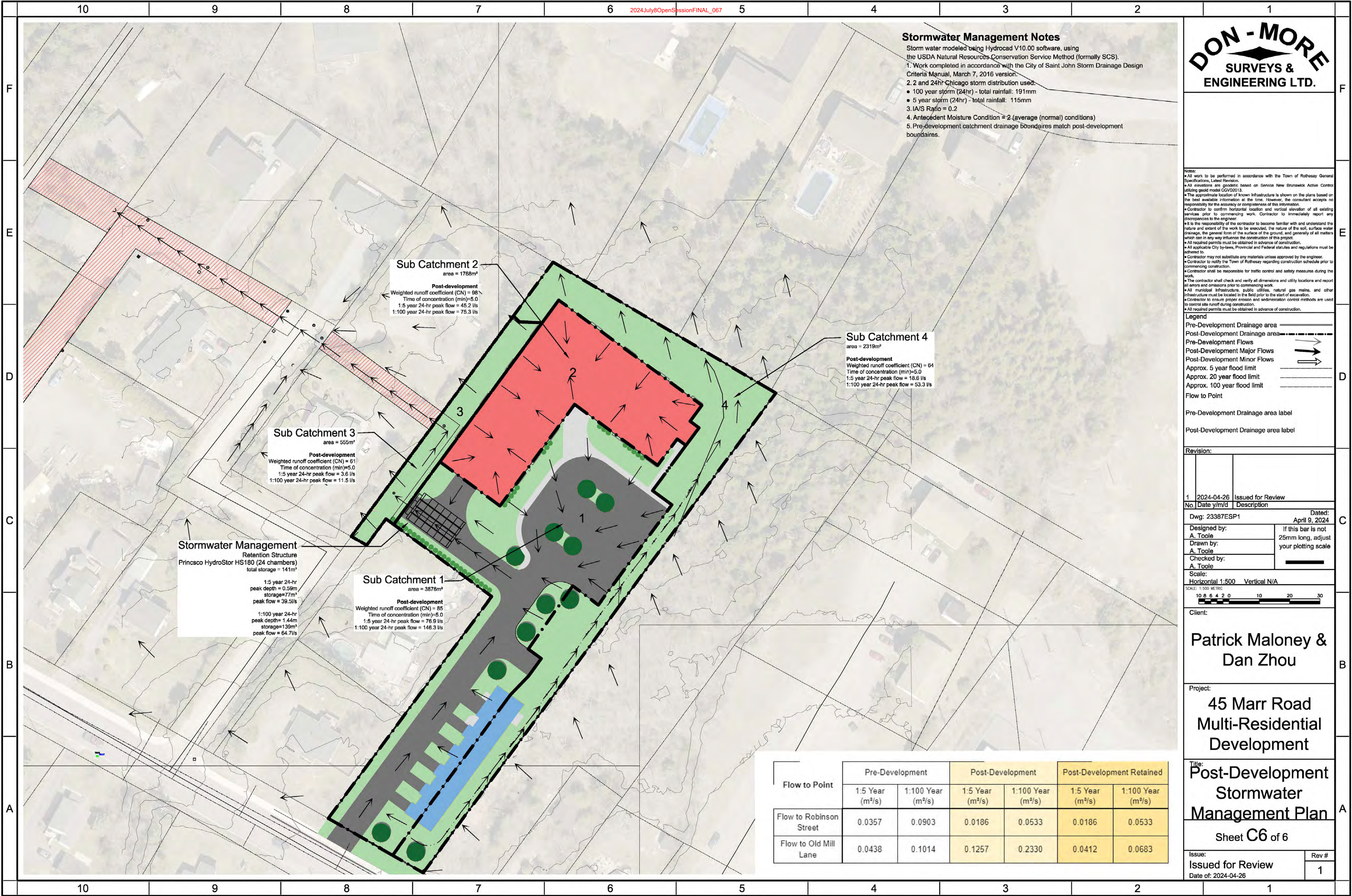
The proposal to rezone lands at Marr Road/Old Mill Lane has been moving forward since the June Council meeting. Staff are satisfied that level of detail for the supply of potable water and removal of sanitary sewer provided by the Developer is appropriate and the provisions proposed by the Developers are reasonable.

There is also a clear concept for managing the storm water from the site. Drainage in the area is somewhat convoluted and the developer has been advised off-site improvements will be required in order to properly manage the storm water leaving the site. The submitted preliminary design shows that pipework will be required through easements on private property and road rights-of-way before storm water is released into a natural drainage channel. However there is an important piece of information about which staff are awaiting confirmation having to do with the path of the upgraded drainage facilities. Consequently we are recommending first reading only at this time. This matter should be resolved by the August meeting when third reading would typically take place. Staff would intend to bring the required development agreement forward for approval at that time.

First reading is appropriate since progress is being made and it will indicate this to all parties.

---





**Stormwater Management Notes**

Storm water modeled using Hydrocad V10.00 software, using the USDA Natural Resources Conservation Service Method (formally SCS).

1. Work completed in accordance with the City of Saint John Storm Drainage Design Criteria Manual, March 7, 2016 version.

2. 2 and 24hr Chicago storm distribution used.

- 100 year storm (24hr) - total rainfall: 191mm
- 5 year storm (24hr) - total rainfall: 115mm

3. IAS Ratio = 0.2

4. Antecedent Moisture Condition = 2 (average (normal) conditions)

5. Pre-development catchment drainage boundaries match post-development boundaries.



**Notes:**

- All work to be performed in accordance with the Town of Rothesay General Specifications, Latest Revision.
- All elevations are geodetic based on Service New Brunswick Active Control utilizing geoid model CGVD2013.
- The approximate location of known infrastructure is shown on the plans based on the best available information at the time. However, the consultant accepts no responsibility for the accuracy or completeness of this information.
- Contractor to confirm horizontal location and vertical elevation of all existing services prior to commencing work. Contractor to immediately report any discrepancies to the engineer.
- It is the responsibility of the contractor to become familiar with and understand the nature and extent of the work to be executed, the nature of the soil, surface water drainage, the general form of the surface of the ground, and generally of all matters which can in any way influence the construction of this project.
- All required permits must be obtained in advance of construction.
- All applicable City by-laws, Provincial and Federal statutes and regulations must be adhered to.
- Contractor may not substitute any materials unless approved by the engineer.
- Contractor to notify the Town of Rothesay regarding construction schedule prior to commencing construction.
- Contractor shall be responsible for traffic control and safety measures during the work.
- The contractor shall check and verify all dimensions and utility locations and report all errors and omissions prior to commencing work.
- All municipal infrastructure, public utilities, natural gas mains, and other infrastructure must be located in the field prior to the start of excavation.
- Contractor to ensure proper erosion and sedimentation control methods are used to control site runoff during construction.
- All required permits must be obtained in advance of construction.

**Legend**

Pre-Development Drainage area

Post-Development Drainage area

Pre-Development Flows

Post-Development Major Flows

Post-Development Minor Flows

Approx. 5 year flood limit

Approx. 20 year flood limit

Approx. 100 year flood limit

Flow to Point

Pre-Development Drainage area label

Post-Development Drainage area label

Revision:		
1	2024-04-26	Issued for Review
No.	Date y/m/d	Description
Dwg: 23387ESP1		Dated: April 9, 2024
Designed by:	If this bar is not 25mm long, adjust your plotting scale	
A. Toole		
Drawn by:		
A. Toole		
Checked by:		
A. Toole		
Scale:		
Horizontal 1:500		Vertical N/A
SCALE: 1:500 METRIC		

Client:

**Patrick Maloney & Dan Zhou**

Project:

**45 Marr Road Multi-Residential Development**

Title:

**Post-Development Stormwater Management Plan**

Sheet **C6** of 6

Issue:	Rev #
Issued for Review	1
Date of: 2024-04-26	

Flow to Point	Pre-Development		Post-Development		Post-Development Retained	
	1:5 Year (m³/s)	1:100 Year (m³/s)	1:5 Year (m³/s)	1:100 Year (m³/s)	1:5 Year (m³/s)	1:100 Year (m³/s)
Flow to Robinson Street	0.0357	0.0903	0.0186	0.0533	0.0186	0.0533
Flow to Old Mill Lane	0.0438	0.1014	0.1257	0.2330	0.0412	0.0683





# ROTHERSEY

## MEMORANDUM



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TO	:	Mayor Grant and Council
FROM	:	Town Clerk Mary Jane Banks
DATE	:	13 June 2024
RE	:	45 Marr Road/6 Old Mill Lane PIDs 00245415 & 00118067

---

### Recommendation:

- Council give 1<sup>st</sup> Reading, by Title, to By-law 2-10-38
- Council give 1<sup>st</sup> Reading, by Title, to By-law 2-10-39

### Background

The public hearing was held on Monday, January 29, 2024. At that time, the following motion was passed:

***MOVED*** by Deputy Mayor Alexander and seconded by Counc. McGuire to table the public hearing until a future date when additional information is available and can be presented to Council and the public on such issues as traffic (sightlines) and stormwater management (details on downstream infrastructure).

The matter was reviewed by the Planning Advisory Committee at its regular meeting on Monday, May 6, 2024. The recommendation is attached.

The public hearing was reconvened on Monday, May 27, 2024.

Should Council proceed, the development agreement will be provided at the next Council meeting for approval, with the recommendation to enact By-laws 2-10-38 and 2-10-39.

### Attachments:

8 May 2024	Recommendation from PAC
DRAFT	By-law 2-10-38
DRAFT	By-law 2-10-39



2024 July 8 Open Session FINAL\_069

# ROTHESAY

## MEMORANDUM



---

TO : Mayor and Council  
FROM : Town Clerk Mary Jane Banks  
DATE : 8 May 2024  
RE : 45 Marr Road & 6 Old Mill Lane (PIDs 00245415 & 00118067)

---

**Background:**

The Planning Advisory Committee passed the following motion at its regular meeting on Monday, May 6, 2024:

**MOVED** by T. Davis and seconded by M. Graham the Planning Advisory Committee recommends approval of the rezoning of 45 Marr Road and 6 Old Mill Lane (PIDs 00245415 & 00118067) from the Single Family Residential R1B zone to the Multi-Unit Residential Zone [R4] subject to an agreement setting out details of the development and conditions related to the approval.

**YEA votes recorded from:** T. Davis, M. Graham, and C. Vaillancourt

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

**CARRIED.**



**BY-LAW 2-10-38  
A BY-LAW TO AMEND THE ZONING BY-LAW  
(No.2-10 Rothesay)**

The Council of the town of Rothesay, under authority vested in it by the Community Planning Act, S.N.B. Chapter 17, and amendments thereto, hereby amends By-Law 2-10 “Rothesay Zoning By-law” and enacts as follows:

That the shaded area shown on Schedule A, as attached to By-Law 2-10 “ROTHESAY ZONING BY-LAW” is hereby amended, as identified on the attached sketch labelled “Attachment A – Bylaw 2-10-38”.

The purpose of the amendment is to rezone lands located at 45 Marr Road ( a portion of PID 00245415) from Single Family Residential – Standard (R1B) to Attached Residential (R3) to allow for the development a six (6) unit residential townhouse development subject to the execution of a Development Agreement in accordance with the Community Planning Act.

FIRST READING BY TITLE :

SECOND READING BY TITLE :

READ IN ENTIRETY :

THIRD READING BY TITLE  
AND ENACTED :

---

MAYOR

---

CLERK

# Attachment A - Bylaw 2-10-38

2024 July 8 Open Session FINAL 071  
A portion of PID 00245415



## Buildings

Residential

0 10 20 40  
Metres

The Town of Rothesay does not warrant the accuracy or completeness of the information, text, graphics, links or other items contained within the material.



**BY-LAW 2-10-39**  
**A BY-LAW TO AMEND THE ZONING BY-LAW**  
**(No.2-10 Rothesay)**

The Council of the town of Rothesay, under authority vested in it by the Community Planning Act, S.N.B. Chapter 17, and amendments thereto, hereby amends By-Law 2-10 “Rothesay Zoning By-law” and enacts as follows:

That the shaded area shown on Attachment A, attached to By-Law 2-10 “ROTHESAY ZONING BY-LAW” is hereby amended, as identified on the attached sketch labelled “Attachment A – Bylaw 2-10-39”.

The purpose of the amendment is to rezone lands located at 45 Marr Road ( PID 00118067 and a portion of PID 00245415) from Single Family Residential – Standard (R1B) to Multi-Unit Residential (R4) to allow for the development a forty-six (46) unit apartment building development subject to the execution of a Development Agreement in accordance with the Community Planning Act.

FIRST READING BY TITLE :

SECOND READING BY TITLE :

READ IN ENTIRETY :

THIRD READING BY TITLE  
AND ENACTED :

---

MAYOR

---

CLERK


**Attachment A - Bylaw 2-10-39**  
2024 July 8 Open Session FINAL - 073  
PIDs 00118067 & a portion of 00245415

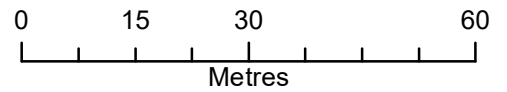


2024-01-12, 12:21:41 PM

1:1,000

**Buildings**

 Residential



The Town of Rothesay does not warrant the accuracy or completeness of the information, text, graphics, links or other items contained within the material.





2024 July 8 Open Session FINAL\_074

# ROTHESAY

## MEMORANDUM



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TO	:	Mayor and Council
FROM	:	Town Clerk Banks
DATE	:	19 June 2024
RE	:	By-law 4-03-1

---

### RECOMMENDATION:

- Council give Reading in its Entirety to By-law 4-03-1
- Council give 3<sup>rd</sup> Reading by Title and Enactment to By-law 4-03-1

### BACKGROUND:

Council gave 1<sup>st</sup> Reading and 2<sup>nd</sup> Reading by Title to By-law 4-03-1 at its meeting on 17 June 2024. By-law 4-03-1 is now ready to be brought forward for consideration of enactment and consolidation with By-law 4-03.

Mary Jane Banks, BComm  
Town Clerk

Attachment: Draft By-law 4-03-1

**BY-LAW N0. 4-03-1**

**A BY-LAW TO AMEND BY-LAW 4-03 “A BY-LAW OF ROTHESAY  
RELATING TO PEACE, ORDER AND THE PREVENTION OF NUISANCES”**

The Council of Rothesay duly assembled hereby enacts as follows:

1. Add the following under the heading 1. ADMINISTRATION (c):

viii )        Rothesay Parks include:

- East Riverside-Kingshurst Park
- Jordan Miller Park
- Renforth Wharf /Rotary Park
- Rothesay Common
- Steele-Kennedy Park
- Wells Park

**2. Add the following under the heading 2. LOITERING AND BEGGING:**

- c. Rothesay Parks are closed from dusk to dawn. No individual may be within a Rothesay Park during these hours for any purpose other than for authorized maintenance directed by the Town Manager or his delegate.
- d. No person shall erect a tent, canopy or other shelter of any kind or start an open fire in any Town park or public space or on any road right-of-way or Town property without the written permission of the Mayor.
- e. The Mayor or the Mayor's delegate may order any items, materials, or personal belongings found unattended in a Rothesay Park be removed and disposed of.

3. Council hereby authorizes the consolidation of By-law 4-03 AND 4-03-1.

**EFFECTIVE DATE:**

FIRST READING BY TITLE: 17 June 2024

SECOND READING BY TITLE: 17 June 2024

READ IN ITS ENTIRETY: \_\_\_\_\_

THIRD READING BY TITLE AND  
ENACTMENT:

Dr. Nancy Grant  
MAYOR

Mary Jane E. Banks  
CLERK



# ROTHESAY

## MEMORANDUM



---

TO	:	Mayor and Council
FROM	:	Town Clerk Banks
DATE	:	19 June 2024
RE	:	By-law 2-24 Rothesay Emergency Measures Organization By-law

---

### RECOMMENDATION:

- Council give Reading by Summary and Section number to By-law 2-24
- Council give 3<sup>rd</sup> Reading by Title and Enactment to By-law 2-24

### BACKGROUND:

Council gave 1<sup>st</sup> Reading and 2<sup>nd</sup> Reading by Title to By-law 2-24 at its meeting on 17 June 2024. By-law 2-24 is now ready to be brought forward for consideration of enactment.

The *Local Governance Act*, SNB 2017, c. 18 Section 15, allows for a summary of a By-law to be read rather than the By-law being read in its entirety, on unanimous decision of Council AND posting to the municipal website, at least two weeks prior to enactment.

The public notice (copy attached) was posted to the website on Wednesday, 19 June 2024, along with a copy of draft By-law 2-24 (copy attached). A copy of the notice was also posted at the Town Hall.

The following social media message was scheduled for June 19, 24, 27, and July 4:

*Rothsay Council intends to consider enactment of **By-law 2-24, "A By-law of the municipality of Rothesay respecting the Kennebecasis Valley Emergency Measures Organization"**, at its next regular meeting on **Monday, July 8, 2024**, starting at 7:00 p.m. More information can be found on the Town website at <https://www.rothesay.ca/public-notice-by-law-2-24/>.*

Mary Jane Banks, BComm  
Town Clerk

Attachments: Public Notice (19 June 2024)  
Draft By-law 2-24

Phone: (506) 848-6600 (24/7 service) or Email: [info@rothesay.ca](mailto:info@rothesay.ca)



## PUBLIC NOTICE – BY-LAW 2-24

*19 June 2024 – Rothesay, NB*

Rothesay Council intends to consider enactment of **By-law 2-24, "A By-law of the municipality of Rothesay respecting the Kennebecasis Valley Emergency Measures Organization"**, at its next regular meeting on **Monday, July 8, 2024**, starting at 7:00 p.m. The meeting will be held in the Common Room, Rothesay Town Hall, 70 Hampton Road, Rothesay, NB.

**By-law 2-24** outlines the framework and responsibilities for managing emergencies within Rothesay, by providing a structured approach to managing emergencies, facilitating effective coordination among agencies, and ensuring a prompt and coordinated response to protect lives, property, and the environment.

Residents can attend the meeting in person or access the Council meeting livestream: <https://www.youtube.com/user/RothesayNB>

***By-law 2-24, "A By-law of the municipality of Rothesay respecting the Kennebecasis Valley Emergency Measures Organization".***

Mary Jane Banks, BComm

Town Clerk





BY-LAW NO. 2-24

BY-LAW OF THE MUNICIPALITY OF ROTHESAY

RESPECTING THE KENNEBECASIS VALLEY EMERGENCY MEASURES ORGANIZATION

1. TITLE.....	2
2. DEFINITIONS.....	2
3. GENERAL.....	3
4. STATE OF LOCAL EMERGENCY.....	3
5. POWERS .....	5
6. INDEMNITY .....	6
7. PENALTIES .....	6
8. SEVERABILITY .....	6
9. ENFORCEMENT .....	6
10. EFFECTIVE DATE.....	6

This By-law is adopted under the authority of the New Brunswick Emergency Measures Act, 2011, Chapter 147.



## 1. TITLE

- a) This by-law may be cited as the “Rothesay Emergency Measures Organization By-law”.

## 2. DEFINITIONS

In this by-law, unless the context otherwise requires,

- a) “Emergency” means a present or imminent event in respect of which the Minister or the Town, as the case may be, believes prompt co-ordination of action or regulation of persons or property must be undertaken to protect property, the environment or the health, safety or welfare of the civil population;
- b) “Disaster” means any real or anticipated occurrence such as disease, pestilence, fire, flood, tempest, explosion, enemy attack or sabotage, which endangers property, the environment or the health, safety or welfare of the civil population.
- c) “Emergency Measures Organization Committee” means a committee established pursuant to Section 3(e) which advises the KV EMO on the development of an Emergency Measures Plan;
- d) “Emergency Measures Plan” means any plan, program or procedure prepared by the Province of New Brunswick, or the town of Rothesay, as the case may be, that is intended to mitigate the effects of an emergency or disaster and to provide for the safety, health or welfare of the civil population and the protection of property and the environment in the event of such occurrence;
- e) “Emergency Operations Centre” means a building, structure, or place designated by the KV EMO as being the operations centre for administering, planning and coordinating emergency measures;
- f) “Emergency Preparedness Team” means a team established pursuant to Section 3 (f) which mitigates, plans for and responds to emergencies or disasters within the municipality;
- g) “Kennebecasis Valley Emergency Measures Organization” means the joint Municipal Emergency Measures Organization established pursuant to the Emergency Measures Plan and Section 9.a) of the Emergency Measures Act of New Brunswick.
- h) “KV EMO Deputy Director” means the person responsible for managing the municipal emergency preparedness team and assuming the duties of the KV EMO Director in the absence of the Director.
- i) “KV EMO Director” means a person appointed by the Town to prepare and coordinate an Emergency Measures Plan for the Town and to fulfill other duties as may be prescribed by Council;
- j) “Minister” means the Minister of Public Safety for the Province of New Brunswick;
- k) “State of Emergency” means a state of emergency declared by the Minister under subsection 10(1) or renewed under subsection 18(2) of the Emergency Measures Act of New Brunswick;
- l) “State of Local Emergency” means a state of local emergency declared by the Town pursuant to Section 10(2) of the Emergency Measures Act of New Brunswick or renewed pursuant to Section 18(2) of the Emergency Measures Act of New Brunswick; and

- m) "Town" means the town of Rothesay, a municipality in the County of Kings and the Province of New Brunswick.

### 3. GENERAL

- a) The Town agrees to the formation of the KV Emergency Measures Organization (KV EMO) in cooperation with the Town of Quispamsis.
- b) Responsibility for the oversight of municipal emergency operations rests with the Mayor and Council. During an emergency, the Town is responsible for the direction and control of the municipal emergency response unless the incident would be better managed as a coordinated KV EMO event.
- c) The Fire Chief shall act as the KV EMO Director.
- d) The KV EMO Director may appoint a KV EMO Deputy Director for the Town.
- e) The Town shall appoint a minimum of two (2) staff members to the KV EMO Committee with obligations outlined in the KV EMO Emergency Management Program.
- f) The Town shall form and maintain an Emergency Preparedness Team who will collaborate on emergency preparedness strategies and initiatives designed to enhance preparedness, improve the ability to respond to emergencies, and mitigate the effects of an emergency or disaster within the town.
- g) In addition to its duties and powers under this By-law, the Emergency Preparedness Team shall be responsible for other duties listed in the KV EMO Emergency Management Program.
- h) The Emergency Preparedness Team may recommend to Council and the Council may accept such recommendation, that the Town enter into agreements with other municipalities, with the Government of New Brunswick, with the Government of Canada, or with other agencies, or with any or all of them, all within the terms of the Emergency Measures Plan, for the purpose of:
- i) mutual aid; or
  - ii) the formation of joint organizations; or
  - iii) the employment of their members or resources;
- i) The Town shall provide a secure location for an Emergency Operations Centre (EOC) with back-up power and internet access to be used under the direction of the KV EMO Director, KV EMO Committee or Emergency Preparedness Team.
- j) The Town shall provide funding on an annual basis to support training, exercises and operations.
- k) The Town shall maintain a roster of qualified personnel with appropriate training to prepare for and respond to emergencies.

### 4. STATE OF LOCAL EMERGENCY

- a) Before or upon the event of an emergency, the Mayor, or Deputy Mayor, or in their absence, any two (2) Councillors may immediately call members of Council, upon verbal

notice, to meet anywhere in the town for the purpose of declaring a state of local emergency and of carrying out business pertaining thereto. A quorum shall consist of a simple majority of all the members of Council. As soon as a quorum is present, the meeting may be called to order. At such meeting only matters directly pertaining to the emergency may be considered by Council and business will be conducted according to the Town's Procedural By-law, where it does not conflict with this By-law.

b) The Council may, when satisfied that an emergency exists, or may exist, in all or any part of the Town, declare by resolution, a state of local emergency.

c) In case a quorum can not be reached, in section 4(a), the senior elected official present shall contact the New Brunswick Provincial Emergency Measures Organization through the KV EMO Director or designate requesting the Minister of Public Safety to declare a state of emergency in the Town.

d) When a state of local emergency has been declared, the Town shall immediately cause the details of the declaration to be communicated or published by such means as it considers the most likely to make the contents of the declaration known to the civil population of the Town, and immediately forward a copy of the declaration to the Minister of Public Safety.

e) For the purposes of this By-law only, once a state of local emergency or a state of emergency has been declared and during the continuation of a state of local emergency or a state of emergency, any four (4) members of Council shall constitute a quorum.

f) A state of local emergency ends or may be renewed as described in sections 18(1), 18(2) and 18(3) of the Emergency Measures Act of New Brunswick.

g) In the event of a state of local emergency being declared, the Emergency Measures Plan will be implemented by the KV EMO in full or in part according to the procedures outlined herein:

- i) the KV EMO, if it has not already done so, shall designate an Emergency Operations Centre;
- ii) the Council may meet from time to time during the continuance of a state of local emergency as circumstances require, upon the call of the Mayor or the Deputy Mayor or any two members of the Council;
- iii) each member of Council shall be advised by the KV EMO when a state of local emergency has been declared and he or she shall endeavour to advise the Emergency Operations Centre of his or her whereabouts during the continuation of the state of local emergency.

h) In the event that a state of local emergency has been declared, all employees, servants and agents of the Town will advise the Emergency Operations Centre of their whereabouts and will be required to carry out duties as ordered by the Director of the KV EMO. In this circumstance, unless Council otherwise stipulates, for services performed during the continuation of the emergency:

- i) department heads will receive no additional remuneration;



- ii) salaried persons, other than department heads, will receive a pro-rata hourly rate for each hour worked;
  - iii) hourly paid employees will receive time and one-half their regular hourly rate for time worked in excess of regular working hours;
  - iv) employees covered by a collective agreement will receive remuneration according to the terms of the collective agreement;
  - v) casual employees, as required during the emergency, will be paid the usual set rate per hour.
- i) When a state of local emergency is declared, the KV EMO may forthwith procure food, clothing, medicines, equipment, goods and services of any nature or kind for use therein.

## 5. POWERS

- a) The Town Council may, during the state of local emergency, do everything reasonably necessary for the protection of property, the environment and the health or safety of persons therein, including, but not limited to, any or all of the following:
- i) to cause an Emergency Measures Plan to be implemented;
  - ii) to acquire or utilize or cause the acquisition or utilization of any personal property by confiscation or any means considered necessary;
  - iii) to authorize or require any qualified person to render aid of such type as that person may be qualified to provide;
  - iv) to control or prohibit travel to or from any area or on any road, street or highway;
  - v) to provide for the maintenance and restoration of essential facilities, the distribution of essential supplies and the maintenance and co-ordination of emergency medical, social and other essential services;
  - vi) to cause the evacuation of persons and the removal of livestock and personal property threatened by a disaster or emergency, and make arrangements for the adequate care and protection thereof;
  - vii) to authorize any person properly identified as authorized by the Town to enter into any building or upon any land without warrant;
  - viii) to cause the demolition or removal of any building, structure, tree or crop where the demolition or removal is necessary or advisable for the purposes of reaching the scene of a disaster, of attempting to forestall its occurrence or of combating its progress;
  - ix) to procure or fix prices for food, clothing, fuel, equipment, medical or other essential supplies and the use of property, services, resources or equipment; and
  - x) to order the assistance, with or without remuneration, of persons needed to carry out the provisions mentioned in this section.
- b) For the duration of the state of local emergency Council may authorize:

- i) the Kennebecasis Regional Police Chief to appoint auxiliary police persons; and
  - ii) the Kennebecasis Valley Fire Chief to appoint auxiliary fire persons; and
  - iii) the appointment of any other persons as it deems necessary.
- c) When this By-law is silent as to any action to be taken during the course of a local state of emergency, then the provisions of the Emergency Measures Act of New Brunswick shall apply.

#### 6. INDEMNITY

- a) No person shall have any claim against the Town or its agents for any claims for damages of whatsoever nature or kind, which may be caused at any time in the carrying out of the provisions of this By-law.

#### 7. PENALTIES

- a) Any person found violating any provisions of this By-law or who suffers or permits any act or thing to be done in contravention or violation of any provisions herein, or neglects or fails to do any act or thing herein required, or obstructs the Town or any person in the performance of any action, matter or thing authorized by this By-law, or violates or fails to comply with any direction, order or requirement made pursuant to this By-law, commits an offence punishable under Part II of the Provincial Offences Procedures Act as a category 'F' offence.

#### 8. SEVERABILITY

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

#### 9. ENFORCEMENT

- a) When implementing an emergency measures plan pursuant to this by-law, any person properly identified as authorized by the Minister, by the New Brunswick Measures Organization or by the Town has the right at any time to enter on any property.

#### 10. EFFECTIVE DATE

This By-law is effective on third reading and enactment.

FIRST READING BY TITLE

17 June 2024

SECOND READING BY TITLE

17 June 2024

(Advertised as to content on Rothsay  
website in accordance with Local Governance Act,  
SNB 2017, c 18)

19 June 2024

READING BY SECTION NUMBER

THIRD READING BY TITLE AND ENACTMENT

---

MAYOR

---

CLERK



**25 YEARS**  
1998 ~ 2023

# Rothesay 2023 Annual Report



**This is the Annual Report of the  
corporation of the town of Rothesay  
for the 2023 fiscal year (January 1 to December 31)**



# CONTENTS

<b>1. INTRODUCTION .....</b>	<b>1</b>
<b>2. THE COMMUNITY .....</b>	<b>1</b>
<b>3. GOVERNANCE .....</b>	<b>2</b>
Council Members .....	2
Council Meetings .....	2
<b>4. ADMINISTRATION .....</b>	<b>5</b>
<b>5. PROTECTIVE SERVICES .....</b>	<b>7</b>
a. Fire .....	7
b. Police.....	7
c. Emergency Preparedness .....	8
<b>6. FINANCE .....</b>	<b>9</b>
<b>7. PARKS &amp; RECREATION.....</b>	<b>11</b>
a. Recreation.....	11
b. Parks.....	16
c. Library.....	18
d. Rothesay Living Museum .....	19
<b>8. PLANNING AND DEVELOPMENT.....</b>	<b>20</b>
a. Building Permits.....	20
b. By-law Enforcement.....	20
c. Planning .....	20
d. Heritage Preservation Board .....	21
<b>9. PUBLIC WORKS.....</b>	<b>22</b>
<b>10. UTILITIES.....</b>	<b>24</b>
a. Water.....	24
<b>11. ENVISION SAINT JOHN:.....</b>	<b>25</b>
<b>THE REGIONAL GROWTH AGENCY .....</b>	<b>25</b>
<b>12. APPENDICES .....</b>	<b>26</b>
a. donations .....	26
b. Regular/Special/Closed Council Meetings Attendance 2023 .....	26
c. Council Remuneration.....	29
d. 2023 Events Attended by the Mayor and Council .....	30
e. Audited Financial Statements .....	33
f. Excerpt - Regulation 2018 – 54.....	70

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June 2024

Mayor Grant and Rothesay Council:

Re: 2023 Annual Report

70 Hampton Road  
Rothesay, NB  
Canada E2E 5L5

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

Rothsay@rothesay.ca  
www.rothesay.ca

The annual report of Rothesay for 2023 is attached. 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 with a small surplus in both the general and utility funds.

Reform continued to be a major impetus for change on the New Brunswick municipal scene. Although Rothesay has not been subject to boundary adjustments, collaboration with other municipalities in the Fundy region has been a feature of the Town's activities. Envision Saint John-the Regional Growth Agency and the Fundy Regional Service Commission both required significant financial and time commitments as Mayor Grant took on a key role in chairing the Regional Facilities Committee.

Several Town projects progressed this year with the opening of the Recreation Building and a new baseball field in Wells. The wastewater treatment plant gained momentum with funding approval for the additional cost, now \$32M, and preliminary engineering advancing. Confirmation of provincial highways funding came a bit later in the season than usual but resulted in resurfacing a large section of Campbell Drive Highway Partnership Program.

Private sector development continued to be focused on multi-unit residential buildings with projects on School Avenue and Dobbin Street. Interest in such projects continues to be high.

The year ahead will bring ongoing change with provincial/municipal reform prominent. Rothesay staff are fully engaged in maintaining the service levels property owners rightfully expect. The support you, Mayor Grant and the Council, provide is key to advancing the agenda and is much appreciated by all.

Yours respectfully,

  
John Darvic RPP, MCIP  
Town Manager

# ROTHESAY

## 2023 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:

- |                                |                         |
|--------------------------------|-------------------------|
| • <b>Tiffany Mackay French</b> | • <b>Helen Boyle</b>    |
| • <b>Bill McGuire</b>          | • <b>Peter J. Lewis</b> |
| • <b>Dave Brown</b>            | • <b>Don Shea</b>       |

#### 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.



### Members of Council and Their Committee and Other Responsibilities:

<b>Mayor Nancy Grant</b>	Fundy Regional Service Commission Regional Facilities Committee (FRSC) Nominating Committee (per Section 101 Procedural By-law) Personnel Committee Finance Committee Emergency Measures Committee Ex-officio Town Committees (except PAC and Heritage – separate legislation) Climate Change Adaptation Committee	<b>Counc. Bill McGuire</b>	Personnel Committee Nominating Committee Emergency Measures Committee Parks and Recreation Committee
<b>Deputy Mayor Matt Alexander</b>	Works and Utilities Committee Finance Committee Personnel Committee Climate Change Adaptation Committee	<b>Counc. Peter Lewis</b>	Board of Fire Commissioners, Kennebecasis Valley Fire Department Inc. Nominating Committee
<b>Counc. Tiffany Mackay French</b>	Personnel Committee Rothesay Heritage Preservation Review Board Kennebecasis Regional Joint Board of Police Commissioners UMNB Representative Rothesay Living Museum Planning Advisory Committee	<b>Counc. Don Shea</b>	Planning Advisory Committee Kennebecasis Public Library Board Finance Committee Kennebecasis Regional Joint Board of Police Commissioners
<b>Counc. Helen Boyle</b>	Finance Committee Age Friendly Advisory Committee Parks and Recreation Committee	<b>Counc. Dave Brown</b>	Board of Fire Commissioners, Kennebecasis Valley Fire Department Inc. PRO Kids Personnel Committee Works and Utilities Committee

## Committees of Council (2023)

- Personnel Committee
- Finance Committee
- Nominating Committee
- EMO Committee
- Parks and Recreation Committee
- Planning Advisory Committee
- Works and Utilities Committee
- Rothesay Heritage Preservation Review Board
- 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 489 service requests responded to in 2023 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.

Human Resources contributes to the success of Rothesay and its administrators and employees through leadership, service and excellence in human resources management. It provides various services that are available to all employees, as well as advice and guidance on a multitude of staff employment situations. In developing policies and programs and in delivering services, Human Resources is dedicated to all employees and works to support a positive workplace culture.

### Employment Overview

Rothesay has a diverse 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). At the end of 2023, Rothesay had 45 full time employees (including 20 members of the bargaining unit) and 3 seasonal employees. In addition to full-time staff, a total of 32 students were hired during the summer months to help with recreation programming.

The pace of recruitment activity remained steady in 2023. As nationwide labour shortages continue to impact recruitment efforts, retaining and developing employees will continue to be a focus of HR initiatives in 2024.



## Looking Ahead

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.

Some of the activities planned for early in the next fiscal year include:

- A continued focus on recruitment and retention.
- Succession Planning
- Preparing for contract negotiations with C.U.P.E local 5369 and
- Preparing staff for organizational change.



## 5. PROTECTIVE SERVICES

### A. FIRE

The Kennebecasis Valley Fire Department Inc. (KVFD) is a corporation jointly owned with Quispamsis to provide fire suppression, 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 spring 2024.



The Department provides assistance to Ambulance New Brunswick in responding to many medical emergencies. In 2023, there were 1,047 calls for service in Rothesay, which was up from 2022 where there were 538. Included in the 1,047 calls were 548 incidents with medical calls (Public Service – First Aid), and 108 motor vehicle accidents (Vehicle Accidents).

The Department consists of 41 firefighters, including 12 company officers, senior firefighters, lieutenants and captains. The management team consists of a Fire Chief, Deputy Chief, two Division Chiefs, an Executive Assistant to the Chief, one Fire Prevention Officer and a Finance Administrator. A Board with equal representation from each Council and volunteer appointments from each Town governs the KVFD. Rothesay paid \$2.41M or 40.74% of the Department's operating costs in 2023. 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 KRPf has 43 sworn officer positions and eight administrative positions. In 2023, KRPf received 5,504 calls for service and created 2,823 investigations.



Rothesay's share (39.86%) of the annual budget for policing was \$3.257M in 2023.

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

The 2023 year passed with relatively little demand for emergency services beyond those managed by the police and fire first responders. Resources were focused on emergency preparation and planning as a revised organization was implemented in partnership with Quispamsis and under the leadership of the Fire Chief as Director of Emergency Services.

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.

In the spring the Town was fortunate to be spared from high flooding and experienced no damage. No sandbags were distributed and no cleanup required.

A draft joint KV EMO Emergency Management Program was presented to the Council in September 2023.

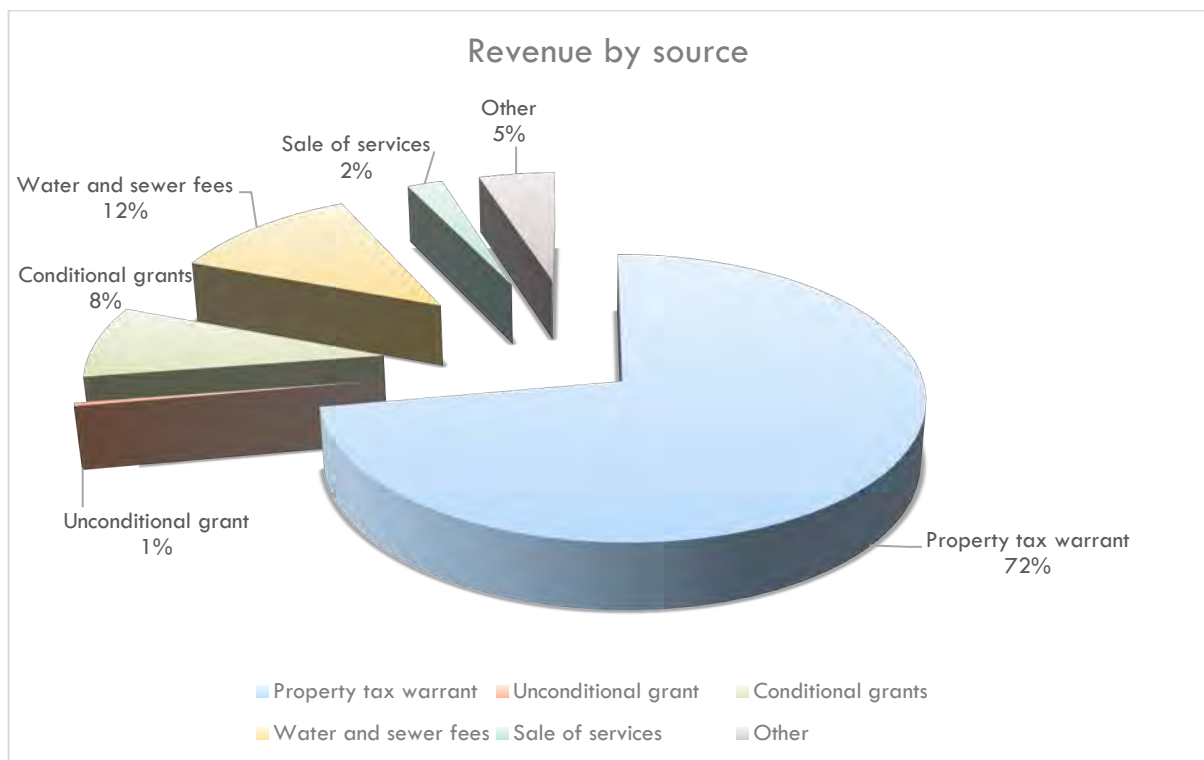




## 6. FINANCE

The Town finished the 2023 fiscal year with a general fund surplus of \$109,616 and \$40,521 in the utility account. These will be brought into budgets in 2025. During the year, the Town retired \$1.2M of debt. The general fund obtained a new debenture related to protective services of \$1 million. The Town's current net debt is approximately \$631 per capita and debt service costs are 3.53% 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 18.8%. That debt is repaid through utility charges.

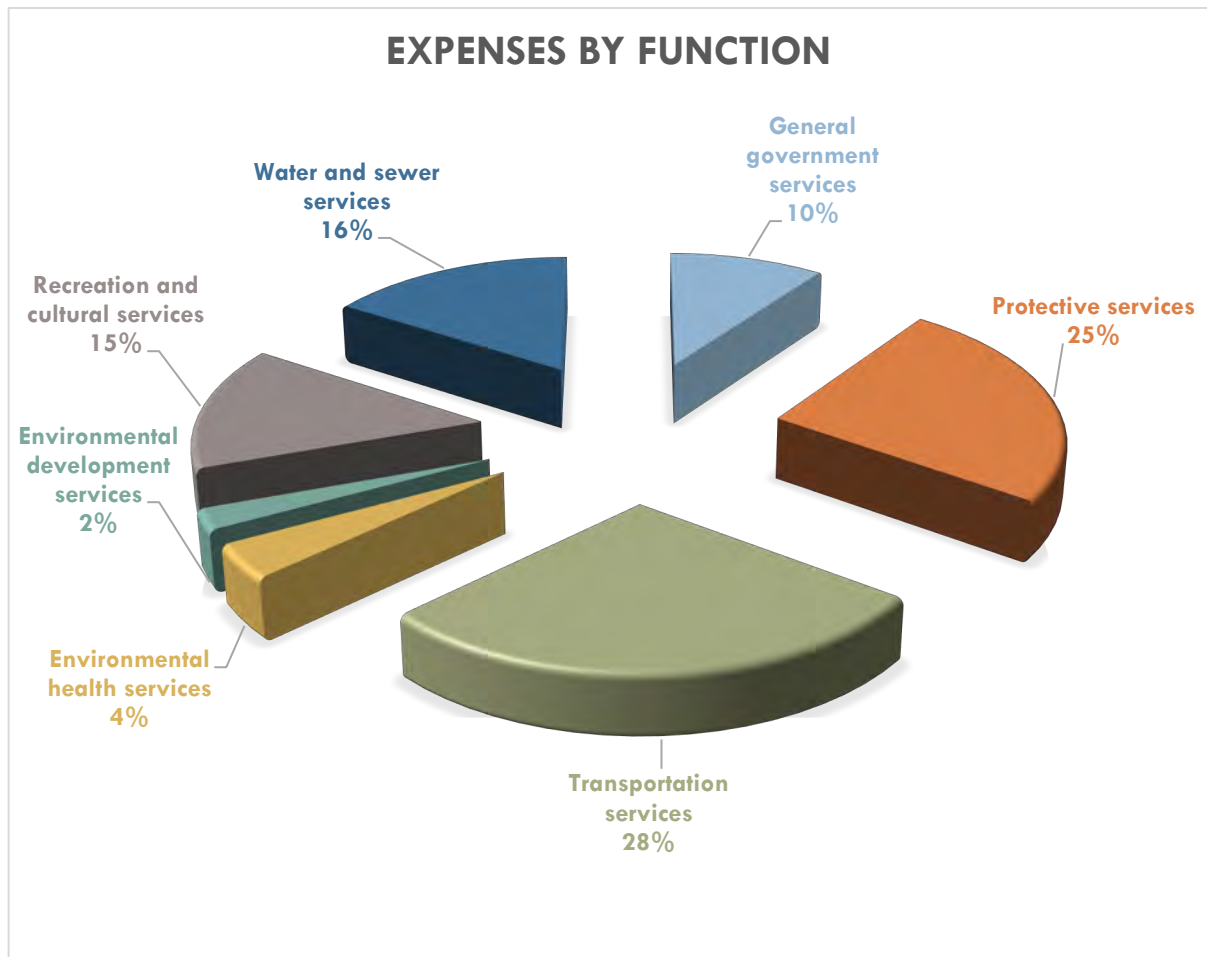
The Town donated \$32,500 to various groups and good causes in 2023; none of these were for economic development purposes. A list of the donations is found in Appendix A.



The total tax base of the municipality for the purposes of setting the tax rate was \$1.691B. The tax rate for 2023 was \$1.19 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 \$2.023 + the \$2.27 Provincial rate.

Utility rates for the fiscal period were as follows: Water cost was \$1.24/m<sup>3</sup> plus a fixed cost of \$53.75 per quarter. The annual sewer charge was \$435 in 2023 for a single-family house. Business and multi-family buildings pay for the fixed water charge by size of the service connection to the Town system.



The total operating expenditures and debt service costs of the Town were \$23.67M. Rothesay paid approximately \$155,000 in Provincial property tax in 2023 as well as HST to the Province of approximately \$550,000. The Provincial Government transferred \$104,778 which represents 12.8¢ of the \$2.27 provincial tax rate paid by non-residential property in the town.

The audited financial statements of the Town are found in Appendix E.

**Doug MacDonald is the Town Treasurer.**



## 7. PARKS & RECREATION

### A. RECREATION

The Rothesay Recreation Department presents a variety of programming opportunities for both residents and visitors throughout the year. Our facilities encompass the Rothesay Arena, Bill McGuire Centre, Rothesay Common, Rothesay HIVE, and the Wells Recreation Building. With programs and events taking place at different community locations year-round, the Recreation Department remains active and engaged.

Noteworthy moments for Rothesay Recreation in 2023 comprised our involvement in Fundy Winterfest, special skating events at the Common, advancements at the Rothesay HIVE, the summer concert series, the Canada Day celebration on the Common, our playground programs, and the 25th Annual KV Santa Claus Parade.

In 2023, Fundy Winterfest extended its influence. Alongside the existing four municipalities - Rothesay, Quispamsis, Grand Bay-Westfield, and the City of Saint John - the Town of Hampton and the Village of Fundy-St. Martins joined as new additions to this regional event.



Rothesay's Winterfest lineup included a mix of large group events and passive activities people could do on their own or with family and friends.

- New this year, was the KV Brewskis and Frostbites food and beverage winter adventure. Rothesay, Quispamsis, and 11 local food and beverage businesses worked together to offer an exciting activity where people could explore local breweries and restaurants, collect stamps for their map, and be entered in the grand prize draw. Over 70 people participated in the KV Brews N Bites adventure which is a great turnout for the first year.

- The special skating events at the Rothesay Common saw hundreds of participants each Wednesday night in February. The theme nights included Try Para Ice Hockey, Glow in the Dark Skate, Disney/Marvel Night, and Skate with the Saint John Seadogs. We were able to secure a sponsor for each of the four theme nights to help pay for the cost of program supplies.
- We partnered with River and Trail once again to offer free snowshoe rentals from their store on Hampton Road. Over 6 weeks, we had 59 rentals; compared to 18 in 2022. Winter Waldo was once again hiding in Rothesay Trails. This year Winter Waldo was spotted in 10 different locations and was found by 90 different people or groups.
- Other Fundy Winterfest activities that took place in Rothesay included the Winter Speaker Series, Frozen Moment Photo Contest, Snowfolk Making Contest, Winter Carnival on the Common, Snowshoeing with the KV Walkers, and a Moonlight Snowshoe and hike with River and Trail Outdoor company that saw over 50 participants.

The Summer Playground Program saw large numbers in 2023 with 331 kids who registered to attend throughout the summer. We once again had three different programs that operated out of Kennebecasis Park Elementary School, Rothesay Park Middle School, and Wells Recreation Park from June 26th to August 25th. This was our first year trying out the new Recreation Software – PerfectMind. It was a bit of a learning curve but overall, staff, parents, and guardians adjusted just fine and were happy to be able to purchase the punch passes online.

Both Kennebecasis Park and Renforth Beaches were open during the summer and guarded Monday to Friday from 11 am - 5 pm with Renforth Beach also under lifeguard supervision on the weekends.

Hundreds joined us to celebrate our Nation's 156th Birthday. Inclement weather drove the celebration indoors at the Rothesay Arena. The celebration began with a flag-raising ceremony that was followed by musical entertainment, 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 3rd Annual Halloween Skating Party at the Rothesay Arena where participants were invited to come dressed up in their favorite costume.

The 25th Annual KV Santa Claus Parade took place along Hampton Road on Saturday, November 25th. 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 15,000 views. With thirty-five 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. This year we had online voting for the People's Choice Award on Facebook. The voting post reached over 39,000 Facebook users. Next year is the 26th Annual KV Santa Claus Parade with the theme "Christmas Treasures".



We were able to host the 9th Annual Mayor's Tree Lighting event at the Rothesay Common. We had a great evening with live musical entertainment, skating, hot chocolate, and gingerbread cookies.

### Artist-in-Residence

Rothesay welcomed Darlene Baker as an Artist-in-Residence during the summer. Darlene Baker is a visual artist, living and working in Rothesay, New Brunswick. She recently completed her first year in the Bachelor of Fine Arts Program at Mount Allison University.





## AGE-FRIENDLY PROGRAMMING

Throughout 2023, the Rothesay Recreation Department provided many opportunities for older adults to thrive in our community.

### Rothesay HIVE

The Rothesay HIVE membership grew from 124 in 2022 to 162 in 2023, a 30% increase that shows age-friendly programming is critical to the needs of our community. Not only is the Rothesay HIVE membership growing, but the number of residents who are older adults will continue to grow as well. Based on the 2021 Statistics Canada report, 22.8% of New Brunswickers are aged 65 years and older, which is higher than Canada overall. However, that number is expected to continue to grow. The Government of New Brunswick noted that within 10 years, over 28% of New Brunswick's population will be over the age of 65. The 2021 Census showed Rothesay with 21.1% of the population over 65.



In 2023, the Rothesay HIVE continued to offer programs that have become a staple of the community centre: fitness classes (four classes to choose from), Tai Chi, Latin line dancing classes, book club, garden club, movie matinees, coffee and chats, cards and board games, mahjong games and lessons, bridge games and lessons, lending library, information presentations, and a community resource library. There were many special events celebrated in 2023, including a Coronation High Tea, Open House, and Holiday High Tea. We broadened our program offerings in 2023; the Rothesay HIVE now offers members a puzzle library, walking club, trivia games, and pet therapy. The Rothesay HIVE again offered the online Rothesay HIVE Fall Speaker Series. This year the interviews were focused on recognizing Rothesay residents – titled “Rothesay’s Hidden Gems”. The Rothesay HIVE Facebook group also continued to post mindful moment videos that focused on improving older adults mental, physical, and social wellness with helpful information and tips.

The Saint John Newcomers' Centre continues to offer 'Future Engage' at the Rothesay HIVE. The program brings people of all ages and backgrounds together for intergenerational and cross-cultural activities. The Saint John Newcomers' Centre also added a new program "English Conversations" at the Rothesay HIVE. This program brings newcomers and older adults together to practice their conversational English in a casual and comfortable environment.



Canadian Health Solutions started their Wellness 55 program in September 2023 in Rothesay Town Hall and use the Rothesay HIVE for special group meetings. The goal of this program is to increase the overall wellness of older adults by integrating science, technology, and community resources.

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.

### **Renforth Senior Exercise Classes**

Renforth Seniors Exercise Classes are offered by the Rothesay Recreation Department at the Bill McGuire Centre from September to June each year. This older adult-friendly workout mixes low-intensity movement and strength components. This helps to increase older adults' energy, strength, endurance, mobility, and balance, while meeting the needs of all levels of fitness. The class remains to be popular and enjoyed by many.

## B. PARKS

Rothestay maintains a network of parks and green spaces with major highlights such as the Rothestay 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 opened for the summer season and hosted the KVMBU U18 and both RHS and KVHS varsity boys baseball teams.

The construction of a 120-foot boardwalk along the McKeever Lake trail was opened in 2023. 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 was completed in late fall with a grand opening held in December. The new building will host meetings, small community events and the Rothestay playground program during the summer months.



Two new pickleball courts adjacent to the Arthur Miller Fields lower parking lot were completed in late 2023 and will be open for play in the spring of 2024.

The Marigold Project – All three elementary schools in Rothestay participated. Over 250 children took part in growing Marigolds from seeds and planting them around Rothestay.





## Parks

## Rothesay Parks & Trails

## Trails

<b>The Rothesay Common</b>	Wells Trail (12km)
<b>East Riverside-Kingshurst Park</b>	Hillside Trail (3 km)
<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>	Steele Kennedy Trail (0.95km)
<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 2023 operating cost is \$89,932 (38.96% of the total cost). More information on the Kennebecasis Public Library can be found on Facebook:

<https://www.facebook.com/kennebpl>



**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 viewed online at: <https://www.rothesaylivingmuseum.com/>. As the year comes to a close, the evolution of the museum remains uncertain.



## 8. PLANNING AND DEVELOPMENT

### A. BUILDING PERMITS

In 2023 the Town issued 181 Building Permits.

Total Value of Construction for these permits was \$31,604,717.98 – 2023, up 42% from the 2022 total of \$22,184,326.96.

The 2023 total value of building permit fees resulting from the permits is \$233,313.00 up from the 2022 total of \$161,500.00.

### B. BY-LAW ENFORCEMENT

The responsibilities of Town staff include enforcement of Town by-laws. The following is the by-law enforcement activity in 2023.

Pursuant to SECTION 5 a.(vii) of BY-LAW NO. 4-03 - PEACE, ORDER AND THE PREVENTION OF NUISANCES.

	Zoning By-Law	Unsightly Premises	Building By-Law	Town Owned Lands	Commercial Signage	Animal Control	Civic Complaint	Noise Complaint
<b>2023</b>	<b>4</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>7</b>	<b>21</b>	<b>2</b>	<b>2</b>

“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.

### C. PLANNING

The Rothesay Planning Advisory Committee met eleven times and reviewed several major applications:

1. 20 seat commercial restaurant on the property at 82 Hampton Road
2. Subdivision of vacant land off Wanda Crescent
3. Rezoning lands located off Holland Drive – 48-unit four storey apartment building

4. 38 Appleby Drive - Council accepted Land for Public Purposes
5. 202 Gondola Point Road - **Cash in Lieu of** Land for Public Purposes
6. Rezoning 2 Campbell Drive – Light industrial
7. Rezoning and subdivision – School Avenue/Kaitlyn Street – 54-unit / 8 blocks of single or two-level units
8. 28 seat commercial restaurant on the property at 82 Hampton Road (Unit B)
9. Rezoning 7 Scott Avenue- Two Family Residential

#### **D. HERITAGE PRESERVATION BOARD**

The Rothesay Heritage Preservation Review Board met three times in 2023. The Heritage Permit applications under consideration included the replacement of existing garage doors, installation of window doors, construction of fence and signage at 12 Gondola Point Road; and installation of windows at 10 Church Avenue.

**Brian White was the Director of Planning & Development Services until August 2023.**



## 9. PUBLIC WORKS

In 2023, the Public Works Department recorded 2,834,200 kg of salt/sand mixture that was placed by monitored equipment during road maintenance.

The Department saw a busy year; staff responded to 158 Service Requests in 2023 and broken down in the table below.

Catch basins	5
Culverts	30
Ditches	13
General Drainage	53
General Transportation	20
Potholes	13
Signs	2
Snow Plow Damage	22

In 2023, the following infrastructure work was completed:

- Storm work at 52 and 58 Gondola Point Road to control water run off
- Storm work at the Corner of first and Fox Farm to deal with run off
- Concrete work and additional Pedestrian buttons installed at Lennox and Clark
- Water line installed for 2344 Rothesay Road
- Line Painting- stop bars, crosswalks and directional arrows
- Curb Sweeping (Two machines)- 4 times during the year for maintenance
- Street sweeping. Two crews for 6 weeks
- 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
- Concrete work for sidewalk and curb repair
- Tree removal and trimming
- Several repairs for utilities
- Street sign repairs and installations

**Asphalt Paving:**

Charles Crescent	1,410 m
Campbell Drive	1,690 m

**Concrete Curb and Sidewalk:**

Charles Crescent	601 m
------------------	-------



## 10. UTILITIES

### A. WATER

In 2023, the Rothesay treatment plant at Carpenter Pond withdrew 636,083 m<sup>3</sup> of raw water from the well network to produce 605,504 m<sup>3</sup> of drinking water for distribution. With 20 new water connections and 23 new sewer connections, production was high.

The following are the performance results for the three Town wastewater treatment lagoons for 2023.

Lagoon	Treated Volumes (m <sup>3</sup> )	Mg/litre Oxygen Demand (CBOD)	Mg/litre Suspended Solids (TSS)
KPARK	206,882	16	26.7
RENFORTH	238,615	3.5	2.8
FAIRVALE	3,245,480	17.1	20.5

**Brett McLean is the Director of Operations (Works and Utilities).**



## 11. ENVISION SAINT JOHN: THE REGIONAL GROWTH AGENCY

### Always Moving Forward

Envision Saint John was born from a desire to have a single entity charged with fostering growth in our community and realizing that vision. Made up of the urban hub of the City of Saint John and the towns of Grand Bay-Westfield, Hampton, Quispamsis, Rothesay, and St. Martins – each with their own identity yet sharing a common desire for sustainable growth. Now, we are working together collectively to attract growth with a singular purpose. Envision Saint John is strategically led by an independent Board of Directors made up of business and academic leaders along with municipal and provincial investor representatives.

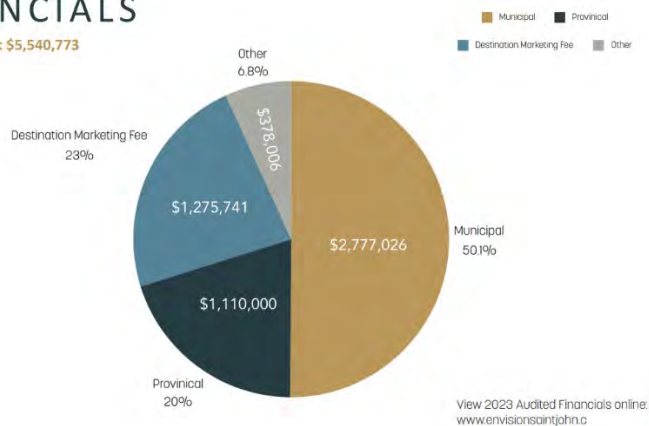
Beginning January 1, 2023, Envision Saint John: The Regional Growth Agency officially became the entity to deliver Economic Development and Tourism Promotion Services on behalf of the Fundy Region Service Commission.

Entering its third year of operations, the Agency focused on:

- Better defining and expanding strategic services
- Building out the team
- Operational improvements
- Stakeholder engagement

### FINANCIALS

2023 Revenue: \$5,540,773



### FINANCIALS

2023 Expenses: \$4,732,353





## 12. APPENDICES

### A. donations

RECIPIENT	TYPE	FORM	AMOUNT \$	PURPOSE
KV3C	grant	in kind	2,500	Use of space in McGuire Centre
NB Medical Education Trust	grant	cash	5,000	Support for medical education
KV Food Basket	grant	cash	500	To offset operating cost
KV Food Bank via Quispamsis	grant	cash	7,000	To offset rental cost
St Joseph's Hospital Fdn	grant	cash	1,000	To support programs
You Can Ride Two)	grant	cash	500	To offset operating cost
Rothsay High School	grant	cash	1,000	Student scholarship
Rothsay High School	grant	cash	250	To support fundraiser
Gala Ballet Productions.	grant	cash	250	To offset operating cost
Shea family dance	grant	cash	500	To offset travel cost
Junior Achievement N.B.	grant	cash	300	To offset operating cost
Sophia Recovery Centre	grant	cash	5,000	To offset operating costs
KV Girls Softball	grant	cash	500	To support programs
Pro-Kids	grant	cash	7,500	To support programs
RNS Arts Show	grant	cash	500	To support donations
Saint John Seafarer's Mission.	grant	cash	200	To support programs
TOTAL			\$32,500	

**B. REGULAR/SPECIAL/CLOSED  
COUNCIL MEETINGS ATTENDANCE 2023**

Legend		Open	Closed Mtg/ Working Session	Mayor Nancy Grant	DM Matt Alexander	Counc. Peter Lewis	Counc. Tiffany Mackay French	Counc. Bill McGuire	Counc. Don Shea	Counc. Helen Boyle	Counc. Dave Brown
Present											
Absent											
Jan 9		√									
Jan 16 Public Hrg		√									
Jan 23 Public Mtg		√									
Feb 13		√									
Mar 13		√									
Apr 11		√									
May 8		√									
May 15 Public Hrg		√									
Jun 12		√									
Jul 10		√									
Aug 14		√									
Sep 11 PH		√									
Sep 11 Council		√									
Oct 10		√									
Oct 30 Budget		√									
Nov 14		√									
Nov 20 PH		√									
Dec 11		√									
Jan 9			√								

Jan 23 Working Session		√								
Feb 13		√								
Mar 13		√								
Mar 20 Wkg Sess.		√								
Apr 11		√								
May 8		√								
May 15 Wkg Sess.		√								
Jun 12		√								
Jul 10		√								
Aug 14		√								
Sep 5 Wkg Sess.		√								
Sep 11		√								
Oct 10		√								
Oct 16 Wkg Sess.		√								
Oct 30 Budget		√								
Nov 14		√								
Dec 11		√								

*\*Conflict of Interest (COI) declared*

### Closed Committee Meetings

Finance Committee  
 30 March 2023  
 20 April 2023  
 1 June 2023  
 25 October 2023  
 7 November 2023

**Right to Information Response:** 1

**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 - \$266
- Councillors - \$1,987

2023 COUNCIL EXPENSES	UMNB	FCM	TOTAL
D/Mayor Alexander	\$741		\$741
Councillor Shea	\$365		\$365
Councillor Mackay French		\$1,995	\$1,995
Councillor Boyle	\$365	\$3,852	\$4,217
Councillor Brown	\$365		\$365

**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. 2023 EVENTS ATTENDED BY THE MAYOR AND COUNCIL

### January 2023

Jan 16	Envision Announcement at New Brunswick Museum
Jan 17	Regional Chamber of Commerce Luncheon
Jan 24	Video for Trans Canada Trail
Jan 25	Building Safer Communities Funding Announcement
Jan 29	Chinese New Year Celebration

### February 2023

Feb 1	Photo with Black History Month display at Kennebecasis Public Library (with Quispamsis Mayor O'Hara)
Feb 10	Cheque presentation to Rothesay High School
Feb 11	Winter Carnival in the Common
Feb 17	Cheque presentation to Sophia Recovery Centre
Feb 18	Rothesay Kings Rotary in the Common
Feb 23	Rothesay Netherwood School OMG Speaker Series
Feb 25	Rothesay Netherwood School Top of The Hill Dinner
Feb 26	Kennebecasis Regional Police Force Information Night at Harry Miller Middle School

### March 2023

Mar 1	Harry Miller Middle School Cheer Regional
Mar 8	International Women's Day KV Celebration
Mar 29	Saint John Region Chamber of Commerce Luncheon: American Ambassador to Canada
Mar 30	YMCA Newcomers Employment Champions Gala

### April 2023

Apr 2	Opening Ceremony: Canadian Masters Curling Championships
Apr 8	Guns "n" Hoses Charity Hockey Game
Apr 12	Saint John Region Chamber of Commerce Breakfast (Riverside Country Club)
Apr 26	Provincial Health Announcement at New Brunswick Education Trust

### May 2023

May 7	Opening Ceremony Asian Heritage Month
May 10	Rothesay Service Recognition Awards
May 12	Rothesay Netherwood School Art Show

May 17	Saint John Region Chamber of Commerce Mixer (New Brunswick Education Trust)
May 19	University of New Brunswick Convocation Reception
May 19	Kennebecasis Regional Police Force Community Barbecue
May 27	Opening of Global Pet Foods Store – Deputy Mayor Alexander
May 27	Walk for Guide Dogs – Deputy Mayor Alexander

### June 2023

June 1	Port Saint John Days
June 3	Rothsay Ballet School Spring Recital
June 12	Marigold Planting with Rothsay Elementary School
June 15	Mayors' Tour of University of New Brunswick Saint John
June 16	Marigold Planting with Kennebecasis Park Elementary School
June 16	Rothsay Netherwood School Graduation
June 17	Rothsay Netherwood School Dinner
June 19	Dedication of new flagged in Veterans Memorial Park
June 20	Rothsay Elementary School Grade 3 Tour of Town Hall
June 20	Just Steps Graduation
June 21	Lycée Français Tour of Rothsay
June 22	Rothsay High School Graduation
June 24	Official Opening of East Coast Games Softball
June 24	Branch 58 Legion Lobster Supper Fundraiser
June 27	Saint John Newcomers Centre Awards Presentation

### July 2023

July 1	Rothsay Canada Day Celebration
July 22	Fundraiser for KV Domestic Violence Outreach
July 27	Saint John Newcomers Centre Future Engage

### August 2023

Aug 4	Interview with New Canadians TV
Aug 6	Saint John Newcomers Centre International Culturefest
Aug 9	Appearance in KV Players "Something Rotten"
Aug 9	Groundbreaking Ceremony for University of New Brunswick Saint John Health Initiative
Aug 9	Draggin'Boat Derby for P.R.O. Kids
Aug 17	Sophia Recovery Centre Tour of Premises
Aug 23	Kennebecasis Public Library Train Celebration
Aug 23	Diane Baker Art Opening

### September 2023

Sept 12	Opening of Wells Baseball Field
Sept 15	United Way Campaign Kickoff



Sept 20 KV Quilt Show Gala  
Sept 28 New Brunswick Medical Education Trust – Counc. Mackay French

**October 2023**

Oct 1 International Culturefest – Rothesay in the Common  
Oct 27 Branch 58 Legion – First Poppy

**November 2023**

Nov 2 Recreation Master Plan Public Meeting  
Nov 3 Record Speakers' Series for Rothesay HIVE  
Nov 5 Anniversary Celebration – Our Lady of Perpetual Help  
Nov 7 Saint John Region Chamber of Commerce Outstanding Business Awards  
Nov 10 RUSI Pre Remembrance Day Dinner  
Nov 11 Remembrance Day Ceremony  
Nov 18 Kennebecasis Lions Lobster Takeout  
Nov 22 Tour of Kennebecasis Valley Fire Department Force Station #2  
Nov 23 Kennebecasis Regional Police Force Employees Service Awards  
Nov 25 Saint Andrews Society Dinner  
Nov 30 New Brunswick Emergency Measures Organization Presentation

**December 2023**

Dec 2 Rothesay HIVE Fashion Show  
Dec 8 Rothesay Netherwood School Carol Service

## E. AUDITED FINANCIAL STATEMENTS

**ROTHESAY**  
**CONSOLIDATED FINANCIAL STATEMENTS**  
**DECEMBER 31, 2023**

**ROTHESAY****DECEMBER 31, 2023****CONTENTS**

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



# INDEPENDENT AUDITORS' REPORT

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, 2023, 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, 2023, 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 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, NB  
April 8, 2024

## ROTHESAY

## CONSOLIDATED STATEMENT OF OPERATIONS

FOR THE YEAR ENDED DECEMBER 31, 2023

	2023 Budget (Note 27)	2023 Actual	2022 Actual
<b>REVENUE</b>			
Property tax warrant	\$ 20,123,778	\$ 20,123,774	\$ 18,181,510
Unconditional grant	104,778	104,782	130,972
Conditional government transfers (Note 28)	691,500	2,300,421	2,375,988
Services other governments	80,000	85,362	81,806
Sale of services (Note 28)	464,704	549,502	475,710
Other own source (Note 28)	98,008	312,954	967,681
Water and sewer user fees	3,373,243	3,360,101	3,163,226
Sundry income	<u>337,653</u>	<u>1,051,457</u>	<u>634,317</u>
	<u>25,273,664</u>	<u>27,888,353</u>	<u>26,011,210</u>
<b>EXPENDITURE (Note 28)</b>			
General government services	2,393,089	2,357,830	2,329,502
Protective services	5,959,132	5,911,655	5,574,528
Transportation services	5,902,740	6,667,119	6,996,434
Environmental health services	1,077,728	951,525	962,281
Environmental development services	829,950	567,039	568,112
Recreation and cultural services	3,446,311	3,454,222	3,185,894
Water and sewer services	<u>3,841,500</u>	<u>3,759,917</u>	<u>3,605,789</u>
	<u>23,450,450</u>	<u>23,669,307</u>	<u>23,222,540</u>
<b>ANNUAL SURPLUS FOR THE YEAR</b>	<u>\$ 1,823,214</u>	4,219,046	2,788,670
<b>ACCUMULATED SURPLUS - BEGINNING OF YEAR</b>		87,940,925	85,146,828
<b>CHANGE IN OWNERSHIP OF CONTROLLED ENTITIES (Note 2)</b>		<u>(14,729)</u>	<u>5,427</u>
<b>ACCUMULATED SURPLUS - END OF YEAR</b>		<u>\$ 92,145,242</u>	<u>\$ 87,940,925</u>



## ROTHESAY

## CONSOLIDATED STATEMENT OF FINANCIAL POSITION

AS AT DECEMBER 31, 2023

	2023	2022
<b>FINANCIAL ASSETS</b>		
Cash and cash equivalents (Note 4)	\$ 11,224,515	\$ 10,324,104
Accounts receivable (Note 5)	2,303,966	1,550,159
Investments (Note 10)	<u>365,807</u>	<u>345,227</u>
	<u>\$ 13,894,288</u>	<u>\$ 12,219,490</u>
<b>LIABILITIES</b>		
Accounts payable and accrued liabilities (Note 9)	\$ 3,710,330	\$ 2,832,770
Deferred revenue (Note 8)	3,845,393	3,592,555
Long term debt (Note 11)	12,783,202	13,059,967
Accrued pension (asset) obligation (Note 16)	(73,098)	10,152
Accrued sick leave (Note 15)	102,652	142,374
Accrued retirement allowance (Note 16)	<u>1,078,722</u>	<u>1,059,520</u>
	<u>21,447,201</u>	<u>20,697,338</u>
<b>NET DEBT</b>	<u>(7,552,913)</u>	<u>(8,477,848)</u>
<b>NON-FINANCIAL ASSETS</b>		
Tangible capital assets (Note 21)	172,578,784	164,706,278
Accumulated amortization (Note 21)	<u>(73,058,909)</u>	<u>(68,357,353)</u>
	99,519,875	96,348,925
Inventory	142,001	35,691
Prepaid expenses	35,518	32,923
Unamortized debenture costs	<u>761</u>	<u>1,234</u>
	<u>99,698,155</u>	<u>96,418,773</u>
<b>ACCUMULATED SURPLUS</b>	<u>\$ 92,145,242</u>	<u>\$ 87,940,925</u>
<b>CONTINGENT LIABILITY</b> (Note 17)		
<b>COMMITMENTS</b> (Note 18)		

APPROVED BY:

 Mayor

 Town Treasurer

## ROTHESAY

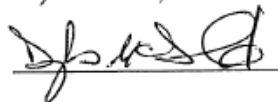
## CONSOLIDATED STATEMENT OF CHANGES IN NET DEBT

AS AT DECEMBER 31, 2023

	2023	2022
Annual surplus	\$ 4,219,046	\$ 2,788,670
Acquisition of tangible capital assets	(8,362,647)	(6,669,289)
Proceeds on disposal of tangible capital assets	11,782	-
Amortization of tangible capital assets	5,021,096	4,758,755
Change in ownership of tangible capital assets	15,472	(5,711)
Loss on disposal of tangible capital assets	<u>143,347</u>	<u>136,718</u>
	1,048,096	1,009,143
Acquisition of inventories	(142,001)	(35,691)
Acquisition of prepaid assets	(35,518)	(32,923)
Acquisition of unamortized debenture costs	(761)	(1,234)
Consumption of inventories	35,691	31,163
Use of prepaid assets	32,923	22,507
Consumption of unamortized debenture costs	<u>1,234</u>	<u>1,705</u>
	939,664	994,670
Change in ownership of controlled entities	<u>(14,729)</u>	<u>5,427</u>
Decrease in net debt	924,935	1,000,097
Net debt - beginning of year	<u>(8,477,848)</u>	<u>(9,477,945)</u>
Net debt - end of year	<u>\$ (7,552,913)</u>	<u>\$ (8,477,848)</u>

APPROVED BY:

 Mayor

 Town Treasurer

## ROTHESAY

## CONSOLIDATED STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED DECEMBER 31, 2023

	2023	2022
<b>INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>		
<b>OPERATING TRANSACTIONS</b>		
Annual surplus	\$ 4,219,046	\$ 2,788,670
Loss on disposal of tangible capital assets	143,347	136,718
Amortization of tangible capital assets	5,021,096	4,758,755
Accounts receivable	(753,807)	(192,865)
Accounts payable and accrued liabilities	877,560	963,084
Deferred revenue	252,838	(390,081)
Accrued sick leave	(39,722)	(61,915)
Change in accrued pension obligation	(83,250)	(61,741)
Change in accrued retirement allowance	19,202	47,717
Change in inventory/prepaid expenses/unamortized debenture costs	(108,432)	(14,473)
	<u>9,547,878</u>	<u>7,973,869</u>
<b>CAPITAL TRANSACTIONS</b>		
Acquisition of tangible capital assets	(8,362,647)	(6,669,289)
Change in ownership of capital assets	15,472	(5,711)
Proceeds on disposal of tangible capital assets	<u>11,782</u>	<u>-</u>
	<u>(8,335,393)</u>	<u>(6,675,000)</u>
<b>FINANCING TRANSACTION</b>		
Long term debt (net)	<u>(276,765)</u>	<u>(1,375,251)</u>
<b>INVESTING TRANSACTION</b>		
Decrease in investments	<u>(20,580)</u>	<u>(54,799)</u>
<b>CHANGE IN OWNERSHIP OF CONTROLLED ENTITIES</b>	<u>(14,729)</u>	<u>5,427</u>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	900,411	(125,754)
<b>CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR</b>	<u>10,324,104</u>	<u>10,449,858</u>
<b>CASH AND CASH EQUIVALENTS - END OF YEAR</b>	<u>\$ 11,224,515</u>	<u>\$ 10,324,104</u>

## ROTHESAY

### NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2023

#### 1. PURPOSE OF THE ORGANIZATION

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

#### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

The focus of Public Sector Accounting 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:

- Rothsay
- 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:

	2023	2022
Kennebecasis Regional Joint Board of Police Commissioners	39.857%	40.05%
Kennebecasis Valley Fire Department Inc.	40.742%	40.93%
Kennebecasis Public Library	38.960%	38.99%

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

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, 2023

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

Budget

The budget figures contained in these consolidated financial statements were approved by Council on November 14, 2022 and the Director of Community Finances on November 28, 2022.

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. Transactions costs on the acquisition, sale or issue of financial instruments are expensed when incurred.

Cash and Cash Equivalents

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

Revenue Recognition

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

Other revenue is recorded when it is earned.

Expenditure Recognition

Expenditures are recorded on an accrual basis.

Measurement Uncertainty

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

Examples of significant estimates include:

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

Inventories

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

## ROTHESAY

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2023

## 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, 2023

#### 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, 2023:

##### 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, 2023

## 3. FINANCIAL INSTRUMENTS (cont'd)

Interest Rate Risk

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

## 4. CASH

	<u>2023</u>	<u>2022</u>
Unrestricted	\$ 1,407,263	\$ 2,313,833
Restricted - reserve funds (Note 25)	9,555,732	7,750,182
Restricted - controlled entities	<u>261,520</u>	<u>260,089</u>
	<u>\$ 11,224,515</u>	<u>\$ 10,324,104</u>

## 5. ACCOUNTS RECEIVABLE

	<u>2023</u>	<u>2022</u>
Due from the Federal Government and its agencies (Note 6)	\$ 727,757	\$ 493,686
Due from the Province of New Brunswick (Note 7)	501,246	58,921
Water and sewer	895,981	892,549
Arena	67,523	53,574
Other	<u>111,459</u>	<u>51,429</u>
	<u>\$ 2,303,966</u>	<u>\$ 1,550,159</u>

## 6. DUE FROM FEDERAL GOVERNMENT AND ITS AGENCIES

	<u>2023</u>	<u>2022</u>
Canada Revenue Agency (HST refund)	\$ 691,266	\$ 447,588
RCMP Secondments	<u>36,491</u>	<u>46,098</u>
	<u>\$ 727,757</u>	<u>\$ 493,686</u>

## 7. DUE FROM PROVINCE OF NEW BRUNSWICK

	<u>2023</u>	<u>2022</u>
Department of Transportation and Infrastructure	\$ 500,000	\$ 29,690
Department of Justice and Public Safety	<u>1,246</u>	<u>29,231</u>
	<u>\$ 501,246</u>	<u>\$ 58,921</u>

## ROTHESAY

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2023

## 8. DEFERRED REVENUE

	2023	2022
Government transfers - Gas Tax	\$ 3,817,006	\$ 3,580,543
Deferred revenue - Quispamsis	17,710	-
Deferred revenue - K-Park Levy (Note 14)	<u>10,677</u>	<u>12,012</u>
	<u>\$ 3,845,393</u>	<u>\$ 3,592,555</u>

## 9. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2023	2022
Accounts payable - trade	\$ 1,565,730	\$ 1,962,917
Bid deposits	129,050	129,050
Accrued interest	25,972	17,332
Accrued liabilities	<u>1,989,578</u>	<u>723,471</u>
	<u>\$ 3,710,330</u>	<u>\$ 2,832,770</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 loss on the investments at December 31, 2023 was \$1,415; (2022 - \$41,766). The investments are restricted for future payment of retirement benefits.

## ROTHESAY

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2023

## 11. LONG TERM DEBT

## (a) General Capital Fund

	Balance January 1, 2023	Issued during year	Redeemed during year	Balance December 31, 2023
New Brunswick Municipal Financing Corporation				
Debentures:				
CD13 4.048% - 5.115%, due 2043, OIC # 22-0018	\$ -	\$ 1,000,000	\$ -	\$ 1,000,000
BG18 1.65% - 3.80%, due 2027, OIC # 10-12, 11-71, 99-77	15,000	-	1,000	14,000
BL26 1.2% - 3.7%, due 2034, OIC # 03-88, 11-71, 13-08	1,998,000	-	201,000	1,797,000
BN17 1.05% - 3.15%, due 2025, OIC # 10-12, 13-08	598,000	-	194,000	404,000
B019 1.45% - 3.50%, due 2031, OIC # 13-08	1,111,000	-	201,000	910,000
BX18 0.90% - 2.95%, due 2040, OIC # 19-0020	930,000	-	36,000	894,000
BY23 0.50% - 1.80%, due 2030, OIC # 19-0020	282,000	-	34,000	248,000
	<u>\$ 4,934,000</u>	<u>\$ 1,000,000</u>	<u>\$ 667,000</u>	<u>\$ 5,267,000</u>

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

2024 - \$714,000; 2025 - \$671,000; 2026 - \$475,000; 2027 - \$330,000; 2028 - \$330,000

## ROTHESAY

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2023

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

## (b) Water and Sewer Capital Fund

	Balance January 1, 2023	Issued during year	Redeemed during year	Balance December 31, 2023
New Brunswick Municipal Financing Corporation				
Debentures:				
CA20 0.855% - 2.378%, due 2031, OIC # 00-0018	\$ 867,000	\$ -	\$ 90,000	\$ 777,000
BG19 1.65 - 3.80%, due 2027, OIC # 11-0045	379,000	-	14,000	365,000
BH23 1.35 - 3.80%, due 2032, OIC # 00-0018	409,000	-	35,000	374,000
BL27 1.2% - 3.7%, due 2034, OIC # 11-0045	810,000	-	27,000	783,000
BN18 1.05% - 3.15%, due 2025, OIC # 15-38	114,000	-	37,000	77,000
BP21 1.20% - 3.80%, due 2036, OIC # 18-0020	731,000	-	22,000	709,000
BR22 1.65% - 3.30%, due 2037, OIC # 15-0069	1,147,000	-	32,000	1,115,000
BU21 2.55% - 3.7%, due 2038, OIC # 15-0069, 96-006, 96-0072	1,070,000	-	84,000	986,000
BY24 0.50% - 2.60%, due 2040, OIC # 19-0020	<u>710,000</u>	<u>-</u>	<u>20,000</u>	<u>690,000</u>
	<u>6,237,000</u>	<u>-</u>	<u>361,000</u>	<u>5,876,000</u>

## Canada Mortgage and Housing Corporation

CMHC 3.70%, due 2030 OIC # 09-119, 09-139, 10-012	<u>1,730,369</u>	<u>-</u>	<u>189,810</u>	<u>1,540,559</u>
	<u>\$ 7,967,369</u>	<u>\$ -</u>	<u>\$ 550,810</u>	<u>\$ 7,416,559</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 \$374,640 (2022 - \$410,926) 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:

2024 - \$565,708; 2025 - \$580,035; 2026 - \$560,639; 2027 - \$878,528; 2028 - \$577,715

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, 2023

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

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

	Balance January 1, 2023	Issued during year	Redeemed during year	Balance December 31, 2023
New Brunswick Municipal Financing Corporation				
Debentures:				
BL45 1.2% - 3.1%, due 2024, OIC # 02-66, 03-53	\$ 43,254	\$ -	\$ 21,124	\$ 22,130
BN35 1.05% - 3.15%, due 2025, OIC# 03-53	<u>115,344</u>	<u>-</u>	<u>37,831</u>	<u>77,513</u>
	<u>\$ 158,598</u>	<u>\$ -</u>	<u>\$ 58,955</u>	<u>\$ 99,643</u>

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

2024 - \$60,184; 2025 - \$39,459

Total Long term debt:

	2023	2022
General Capital Fund	\$ 5,267,000	\$ 4,934,000
Water and Sewer Capital Fund	7,416,559	7,967,369
Jointly Controlled Entity - KRJPC	<u>99,643</u>	<u>158,598</u>
	<u>\$ 12,783,202</u>	<u>\$ 13,059,967</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, 2023, the balance in this reserve was \$353,430 (2022 - \$319,717).



## ROTHESAY

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2023

## 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 3255, was performed for each plan, the 43 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 2023	2022
Rothestay	\$ 22,100	\$ -
KRJBPC	6,895	6,928
KVFD	<u>73,657</u>	<u>135,446</u>
	<u>\$ 102,652</u>	<u>\$ 142,374</u>

## ROTHESAY

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2023

## 16. POST EMPLOYMENT BENEFITS PAYABLE

Retirement Allowance Program

Rothsay'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, 2021, which used a discount rate of 2.54% 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, 2022, which used a discount rate of 4.52% and an annual salary increase rate of 3%.

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, 2022, which used a discount rate of 3.96% and an annual salary increase rate of 1.75% for one year, 6% for the next year and 2% thereafter.

The consolidated unfunded liability consist of:

	2023	2022
Rothsay	\$ 493,887	\$ 444,587
KVFD	246,269	268,748
KRJBPC	<u>338,566</u>	<u>346,185</u>
Balance at end of year	<u>\$ 1,078,722</u>	<u>\$ 1,059,520</u>

KVFD and KRJBPC have internally restricted funds for their liabilities.

Pension Obligation

Employees of Rothsay, 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, 2021 and resulted in an overall NB MEPP accrued benefit obligation of \$140,299,800 based on the accounting basis.

## ROTHESAY

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2023

## 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, 2022:

- the expected inflation rate is 2.10% (prior 2.10%);
- the discount rate used to determine the accrued benefit obligation is 6.15% (prior 5.7%);
- the expected rate of return on assets is 6.15% (prior 5.7%);
- retirement age varies by age and employment category; and
- estimated average remaining service life (EARSLS) is 14.0 years (prior 14.0 years).

The actuarial valuation prepared as at December 31, 2021 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 surplus of \$1,294,100, a change of \$2,127,600 from the December 31, 2020 deficit of \$833,500. Based on the assumptions as at December 31, 2021, 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, 2021, the NB MEPP provides benefits for 310 retirees. Total benefits payments to retirees and terminating employees during 2023 are estimated to be approximately \$5,210,400 (actual 2022, \$6,836,300) 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 7.95%. 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 2023 are estimated to be approximately \$7,978,000 (actual 2022, \$7,988,500) 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, 2021);
- benefit payments were \$298,100 in 2022 and were estimated to be \$219,400 in 2023; and
- combined contributions were \$447,000 in 2022 and were estimated to be \$457,800 in 2023.

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 44.3 (2022- 43.3);
- benefit payments were \$557,200 in 2022 and were estimated to be \$549,100 in 2023; and
- combined contributions were \$669,400 in 2022 and were estimated to be \$689,400 in 2023.

The following summarizes the NB MEPP data as it relates to KRJBPC:

- The average age of the 46 active employees covered by the NB MEPP is 44.3 (2022 - 44.5);
- benefit payments were \$526,100 in 2022 and were estimated to be \$526,100 in 2023; and
- combined contributions were \$865,700 in 2022 and were estimated to be \$825,800 in 2023.

## ROTHESAY

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2023

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

In addition to determining the position of the NB MEPP as it relates to Rothesay and the other controlled entities as at December 31, 2021 and December 31, 2022, NB MEPP's actuary performed an extrapolation of the December 31, 2022 accounting valuation to determine the estimated position as at December 31, 2023. The extrapolation assumes assumptions used as at December 31, 2023 remain unchanged from December 31, 2022. The extrapolation also assumes assets return 6.15%, net of all fees and expenses. If experience is different than assumed, amounts will be adjusted to reflect actual experience. Results of the extrapolation are as follows:

	<b>Estimated Jan 1, 2023 to Dec 31, 2023</b>	<b>Jan 1, 2022 to Dec 31, 2022</b>
<b>Accrued Benefit Liability (Asset)</b>		
Accrued benefit liability at beginning of period	\$ 10,152	\$ 224,000
Change in ownership percentage	(11)	(145,892)
Adjustment to actual	(36,128)	26,577
Pension expense for the year	486,796	406,024
Employer contributions	<u>(533,907)</u>	<u>(500,557)</u>
Accrued benefit liability (asset) at end of period	<u>\$ (73,098)</u>	<u>\$ 10,152</u>

In summary, the consolidated accrued benefit asset is estimated to be \$73,098 as at December 31, 2023. The December 31, 2022 liability was estimated in the prior year. The actual asset was calculated to be \$22,776. The difference of \$95,874 has been recorded in the current year. This amount is included in the post employment benefits payable on the consolidated statement of financial position.

	<b>Estimated Jan 1, 2023 to Dec 31, 2023</b>	<b>Jan 1, 2022 to Dec 31, 2022</b>
Rothesay	\$ (31,900)	\$ (26,700)
KVFD	18,986	72,937
KRJBPC	<u>(60,184)</u>	<u>(36,085)</u>
	<u>\$ (73,098)</u>	<u>\$ 10,152</u>

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

	<b>Estimated Jan 1, 2023 to Dec 31, 2023</b>	<b>Jan 1, 2022 to Dec 31, 2022</b>
<b>Reconciliation of Funded Status at End of Period</b>		
Accrued benefit obligation	\$ 21,886,404	\$ 20,563,681
Plan assets	<u>(20,131,491)</u>	<u>(18,616,154)</u>
Plan deficit	1,754,913	1,947,527
Adjustment to actual	-	3,200
Unamortized experience gains	<u>(1,828,011)</u>	<u>(1,973,503)</u>
Accrued benefit liability at end of period	<u>\$ (73,098)</u>	<u>\$ (22,776)</u>

## ROTHESAY

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2023

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

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

	<b>Estimated Jan 1, 2023 to Dec 31, 2023</b>	<b>Jan 1, 2022 to Dec 31, 2022</b>
<b>Reconciliation of Accrued Benefit Obligation</b>		
Accrued benefit obligation at beginning of period	\$ 20,563,681	\$ 20,810,363
Change in ownership	(58,865)	17,899
Current service cost	769,734	864,364
Benefits payments	(652,802)	(736,865)
Interest for period	1,264,656	1,190,906
Experience gain during period		(1,582,986)
Accrued benefit obligation at end of period	<u>\$ 21,886,404</u>	<u>\$ 20,563,681</u>

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

	<b>Estimated Jan 1, 2023 to Dec 31, 2023</b>	<b>Jan 1, 2022 to Dec 31, 2022</b>
<b>Reconciliation of Plan Assets</b>		
Plan assets at beginning of period	\$ 18,616,154	\$ 20,166,583
Change in ownership	(53,960)	17,451
Employer contributions	533,907	519,753
Employee contributions	533,907	547,945
Benefit payments	(652,802)	(736,865)
Return on plan assets during period	<u>1,154,285</u>	<u>(1,898,713)</u>
Plan assets at end of period	<u>\$ 20,131,491</u>	<u>\$ 18,616,154</u>

Total expense related to pensions include the following components:

	<b>Estimated Jan 1, 2023 to Dec 31, 2023</b>	<b>Actual Jan 1, 2022 to Dec 31, 2022</b>
<b>Pension Expense</b>		
Employer current service cost	\$ 235,827	\$ 316,419
Interest on accrued benefit obligation	1,264,655	1,190,906
Expected return on assets	(1,154,284)	(1,159,875)
Amortization of unrecognized balances		
Experience loss	<u>140,598</u>	<u>38,314</u>
Pension expense	<u>\$ 486,796</u>	<u>\$ 385,764</u>

The pension expense is included in the statement of operations.



## ROTHESAY

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2023

## 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, 2023 cannot be predicted with certainty, it is the opinion of management and Council that resolution of these matters will not have a material adverse effect.

## 18. COMMITMENTS

Solid Waste Collection, Transportation and Recycling Services

The Town has a two year contract for solid waste services. The contract expires on December 31, 2025. The minimum annual commitment for the next two years are as follows:

2024	\$536,800
2025	\$469,200

Snow Clearing Contract

During the year, the Town entered into a contract for snow clearing services from November 2023 to April 15, 2027. The minimum annual commitment for the next four years are as follows:

2024	\$874,365
2025	\$874,365
2026	\$874,365
2027	\$874,365

## 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 2023, the Town has complied with these restrictions.

Capital Funds

At December 31, 2023, there was \$329,500 short term funds (2022 - nil) borrowed from other funds and no short-term funds (2022 - nil) borrowed from a financial institution to provide interim funding for capital projects in the General Capital Fund.

At December 31, 2023, there was \$515,000 short-term funds (2022 - \$150,000) borrowed from other funds and no short-term funds (2022 - nil) borrowed from a financial institution to provide interim funding for capital projects in the Utility Capital Fund.

## ROTHESAY

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2023

## 19. SHORT TERM BORROWING (cont'd)

Interim Borrowing Capital Funds

The Town has remaining outstanding authority for short-term borrowings as follows:

General Capital Fund, OIC # 22-0018	\$ 250,000
General Capital Fund, OIC # 23-0015	<u>2,400,000</u>
	<u>\$ 2,650,000</u>
Utility Capital Fund, OIC # 21-0061	\$ 800,000
Utility Capital Fund, OIC # 23-0068	<u>10,000,000</u>
	<u>\$ 10,800,000</u>

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:

	2023	2022
2023 Surplus	\$ 40,521	\$ -
2022 Surplus	33,993	33,993
2021 Surplus	<u>-</u>	<u>41,757</u>
	<u>\$ 74,514</u>	<u>\$ 75,750</u>

## ROTHESAY

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2023

## 21. SCHEDULE OF TANGIBLE CAPITAL ASSETS

	Land	Land Improvements	Buildings and Leasehold Improvements	Vehicles	Machinery and Equipment	Roads and Streets	Storm Sewer	Water	Sewer	Subtotal	Assets Under Construction	2023 Total	2022 Total
<b>COST</b>													
Balance - beginning of year	\$ 4,929,747	\$ 9,568,701	\$ 13,312,502	\$ 6,586,284	\$ 5,962,536	\$ 45,562,787	\$ 21,171,973	\$ 29,367,288	\$ 26,453,413	\$ 162,915,231	\$ 1,791,047	\$ 164,706,278	\$ 158,983,625
Change in ownership	(664)	(390)	(15,245)	(8,657)	(3,452)	-	-	-	-	(28,414)	-	(28,414)	(1,028)
Add: Net additions during the year	-	294,028	3,544,504	83,809	215,220	1,274,330	766,000	560,000	1,171,875	8,388,267	(23,620)	8,362,647	6,669,289
Less: Disposals during the year	-	-	-	(52,508)	(41,701)	(205,272)	(162,246)	-	-	(461,222)	-	(461,222)	(957,964)
Balance - end of year	<u>\$ 4,929,083</u>	<u>\$ 9,862,339</u>	<u>\$ 17,441,761</u>	<u>\$ 6,608,928</u>	<u>\$ 6,303,603</u>	<u>\$ 46,632,345</u>	<u>\$ 21,775,727</u>	<u>\$ 29,927,288</u>	<u>\$ 27,621,288</u>	<u>\$ 170,851,357</u>	<u>\$ 1,767,427</u>	<u>\$ 173,578,784</u>	<u>\$ 168,706,278</u>
<b>ACCUMULATED AMORTIZATION</b>													
Balance - beginning of year	-	5,284,561	5,639,699	3,973,018	3,340,509	22,866,244	8,134,679	9,388,543	9,810,100	68,357,553	-	68,357,553	54,414,227
Change in ownership	-	(148)	(5,879)	(4,589)	(2,326)	-	-	-	-	(12,942)	-	(12,942)	5,317
Add: Amortization during the year	-	392,073	333,033	493,387	549,240	1,458,225	360,641	701,093	933,412	5,021,096	-	5,021,096	9,738,753
Less: Accumulated amortization on disposals	-	-	-	(50,115)	(29,349)	(143,009)	(84,125)	-	-	(306,593)	-	(306,593)	(820,946)
Balance - end of year	<u>-</u>	<u>\$ 5,566,486</u>	<u>\$ 6,166,853</u>	<u>\$ 4,411,701</u>	<u>\$ 3,858,074</u>	<u>\$ 24,181,460</u>	<u>\$ 8,411,195</u>	<u>\$ 10,089,636</u>	<u>\$ 10,743,512</u>	<u>\$ 73,048,902</u>	<u>-</u>	<u>\$ 73,058,409</u>	<u>\$ 68,257,352</u>
<b>NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS</b>													
	<u>\$ 4,929,083</u>	<u>\$ 4,295,853</u>	<u>\$ 11,274,908</u>	<u>\$ 1,997,227</u>	<u>\$ 2,445,529</u>	<u>\$ 22,450,885</u>	<u>\$ 13,364,532</u>	<u>\$ 19,837,652</u>	<u>\$ 17,287,777</u>	<u>\$ 97,752,448</u>	<u>\$ 1,767,427</u>	<u>\$ 99,519,875</u>	<u>\$ 96,348,925</u>
<b>Consists of:</b>													
General Fund Assets	\$ 4,559,421	\$ 4,128,709	\$ 6,431,453	\$ 1,105,910	\$ 1,588,180	\$ 22,258,735	\$ 13,364,532	\$ -	\$ -	\$ 53,436,940	\$ 889,415	\$ 54,316,355	\$ 51,771,483
Utility Fund Assets	119,971	-	1,017,923	58,724	347,209	192,150	-	19,837,660	17,287,777	38,859,714	878,612	59,137,726	40,066,231
Controlled Entities	249,691	137,138	3,227,532	837,593	408,840	-	-	-	-	5,455,794	-	5,455,794	4,521,291
	<u>\$ 4,929,083</u>	<u>\$ 4,265,847</u>	<u>\$ 11,274,908</u>	<u>\$ 1,997,227</u>	<u>\$ 2,344,529</u>	<u>\$ 22,450,885</u>	<u>\$ 13,364,532</u>	<u>\$ 19,837,660</u>	<u>\$ 17,287,777</u>	<u>\$ 97,752,448</u>	<u>\$ 1,767,427</u>	<u>\$ 99,519,875</u>	<u>\$ 96,348,925</u>

## ROTHESAY

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2023

## 22. SCHEDULE OF TANGIBLE CAPITAL ASSETS FOR JOINTLY CONTROLLED ENTITIES

	<u>Land</u>	<u>Land Improvements</u>	<u>Buildings</u>	<u>Vehicles</u>	<u>Machinery and Equipment</u>	<u>Assets Under Construction</u>	<u>2023 Total</u>	<u>2022 Total</u>
<b>COST</b>								
Balance - beginning of year	\$ 250,355	\$ 164,446	\$ 4,897,410	\$ 1,864,108	\$ 902,420	\$ -	\$ 8,078,637	\$ 7,104,439
Change in ownership	(664)	(396)	(15,245)	(8,657)	(3,452)	-	(38,414)	11,028
Add: Net additions during the year	-	67,206	918,159	83,809	239,209	-	1,308,382	968,945
Less: Disposals during the year	-	-	-	(52,508)	(41,701)	-	(94,209)	(5,775)
Balance - end of year	<u>249,691</u>	<u>231,256</u>	<u>5,800,324</u>	<u>1,886,752</u>	<u>1,096,476</u>	<u>-</u>	<u>9,264,396</u>	<u>8,078,637</u>
<b>ACCUMULATED AMORTIZATION</b>								
Balance - beginning of year	-	82,827	1,842,169	987,711	644,741	-	3,557,346	3,235,578
Change in ownership	-	(148)	(5,879)	(4,589)	(2,326)	-	(12,942)	5,517
Add: Amortization during the year	-	11,439	136,502	121,152	74,570	-	343,662	322,226
Less: Accumulated amortization on disposals	-	-	-	(50,115)	(79,349)	-	(79,465)	(5,775)
Balance - end of year	<u>-</u>	<u>94,118</u>	<u>1,972,792</u>	<u>1,054,159</u>	<u>687,636</u>	<u>-</u>	<u>3,808,602</u>	<u>3,557,546</u>
<b>NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS</b>	<u>\$ 249,691</u>	<u>\$ 137,138</u>	<u>\$ 3,827,532</u>	<u>\$ 832,593</u>	<u>\$ 408,840</u>	<u>\$ -</u>	<u>\$ 5,455,794</u>	<u>\$ 4,521,291</u>

## ROTHESAY

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2023

## 23. SCHEDULE OF SEGMENT DISCLOSURE

	General	Protective	Transportation	Environmental Health	Environmental Development	Recreation and Culture	Water and Sewer	2023 Consolidated	2022 Consolidated
<b>REVENUE</b>									
Property tax warrant	\$ 3,069,238	\$ 7,447,878	\$ 4,335,496	\$ 1,283,254	\$ 995,709	\$ 2,972,199	\$ -	\$ 20,123,774	\$ 18,181,510
Sale of service	123,165	-	-	-	-	426,337	-	549,502	475,710
Services provided to other governments	-	-	85,362	-	-	-	-	85,362	81,806
Other own source	36,086	1,400	4,708	-	250,760	-	-	312,954	967,681
Unconditional grant	15,981	38,780	22,679	6,682	5,184	15,476	-	104,782	130,972
Conditional government transfers	76,003	-	1,110,000	-	-	602,958	421,460	2,300,421	2,375,988
Water and sewer user fees	-	-	-	-	-	-	3,360,101	3,360,101	3,163,226
Sundry and interest	595,456	324,336	-	-	-	7,372	124,283	1,051,457	634,317
	<u>3,935,929</u>	<u>7,812,394</u>	<u>5,578,245</u>	<u>1,289,936</u>	<u>1,251,653</u>	<u>4,114,342</u>	<u>3,805,854</u>	<u>27,888,353</u>	<u>26,011,210</u>
<b>EXPENDITURE</b>									
Salaries and benefits	1,074,232	4,985,528	1,151,830	-	279,354	1,233,850	543,884	9,268,678	7,920,984
Goods and services	1,111,004	649,789	2,940,372	951,525	287,685	1,256,173	1,554,222	8,750,770	9,927,032
Interest	6,909	22,492	67,135	-	-	82,906	251,255	430,697	431,747
Other	54,720	2,963	140,384	-	-	-	-	198,067	184,022
Amortization	110,965	250,885	2,367,398	-	-	881,293	1,410,556	5,021,095	4,758,235
	<u>2,357,830</u>	<u>5,911,655</u>	<u>6,667,119</u>	<u>951,525</u>	<u>567,039</u>	<u>3,454,222</u>	<u>3,759,917</u>	<u>23,669,307</u>	<u>23,222,540</u>
Surplus (deficit) for the year	<u>\$ 1,578,099</u>	<u>\$ 1,900,739</u>	<u>\$ (1,088,874)</u>	<u>\$ 338,411</u>	<u>\$ 684,614</u>	<u>\$ 660,120</u>	<u>\$ 145,937</u>	<u>\$ 4,219,046</u>	<u>\$ 2,788,670</u>



## ROTHESAY

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2023

## 2a. 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
2023 annual surplus (deficit)	\$ 5,400,488	\$ (3,222,349)	\$ 1,922,410	\$ (1,420,504)	\$ 38,834	\$ 290,840	\$ 5,328	\$ 53,280	\$ 1,120,619	\$ 4,219,046
Adjustments to annual surplus:										
Surplus (deficit) for funding requirements										
Second previous year's surplus	274,070	-	41,757	-	-	-	-	-	141,466	437,293
Transfers between funds										
Transfer elimination	19,550	-	-	-	-	(19,550)	-	-	-	-
Transfer elimination	(150,715)	-	-	-	-	150,715	-	-	-	-
Transfer elimination	(875,000)	-	(150,000)	-	-	875,000	-	150,000	-	-
Transfer elimination	(7,206)	-	-	-	-	7,206	-	-	-	-
Transfer elimination	640,000	-	-	-	-	(640,000)	-	-	-	-
Transfer elimination	(876,461)	-	-	-	-	876,461	-	-	-	-
Transfer elimination	-	-	(5,686)	-	-	-	-	5,686	-	-
Transfer elimination	-	-	(11,650)	-	-	-	-	11,650	-	-
Transfer elimination	(3,879,371)	3,879,371	(1,205,500)	1,205,500	-	-	-	-	-	-
Long term debt principal repayment	(667,000)	667,000	(550,810)	550,810	-	-	-	-	-	-
Provision for retirement allowance	-	-	-	-	-	-	-	-	(54,581)	(54,581)
Provision for pension asset	(5,200)	-	-	-	-	-	-	-	(77,889)	(83,089)
Provision for sick leave accrual	-	-	-	-	-	-	-	-	(61,167)	(61,167)
Accumulated amortization on disposal of capital assets	-	(227,134)	-	-	-	-	-	-	(79,465)	(306,399)
Deferred Gas tax revenue	236,461	-	-	-	-	-	-	-	-	236,461
Unrealized loss on investments	-	-	-	-	-	-	-	-	1,415	1,415
Amortization expense	-	3,266,877	-	1,410,546	-	-	-	-	341,661	5,021,096
Total adjustments to 2023 annual surplus (deficit)	(5,290,872)	7,586,174	(1,881,889)	3,166,866	-	1,249,832	-	167,336	212,444	5,210,831
2023 annual surplus for funding requirements	\$ 109,616	\$ 4,363,765	\$ 40,521	\$ 1,746,362	\$ 38,834	\$ 1,540,772	\$ 5,328	\$ 220,616	\$ 1,364,063	\$ 9,429,877

## ROTHESAY

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2023

## 29. STATEMENT OF RESERVES

	General Operating Reserve	General Capital Reserve	Utility Operating Reserve	Utility Capital Reserve	Land for Public Purpose	2023 Total	2022 Total
<b>ASSETS</b>							
Cash and short term investments	\$ 956,471	\$ 7,220,800	\$ -	\$ 1,378,461	\$ -	\$ 9,555,732	\$ 7,750,182
Accounts receivable from other funds	-	(167,542)	113,813	(113,813)	167,542	-	-
	<u>\$ 956,471</u>	<u>\$ 7,053,258</u>	<u>\$ 113,813</u>	<u>\$ 1,264,648</u>	<u>\$ 167,542</u>	<u>\$ 9,555,732</u>	<u>\$ 7,750,182</u>
<b>ACCUMULATED SURPLUS</b>	<u>\$ 956,471</u>	<u>\$ 7,053,258</u>	<u>\$ 113,813</u>	<u>\$ 1,264,648</u>	<u>\$ 167,542</u>	<u>\$ 9,555,732</u>	<u>\$ 7,750,182</u>
<b>REVENUE</b>							
Other government transfers	\$ -	\$ 876,461	\$ -	\$ -	\$ -	\$ 876,461	\$ 839,941
Transfers from Operating Funds	-	1,025,715	-	167,336	7,206	1,200,257	249,492
Interest	38,834	283,415	5,328	53,280	7,525	388,382	158,001
	<u>38,834</u>	<u>2,185,591</u>	<u>5,328</u>	<u>220,616</u>	<u>14,731</u>	<u>2,465,100</u>	<u>1,247,434</u>
<b>EXPENDITURES</b>							
Transfers to General Operating Fund	-	19,550	-	-	-	19,550	-
Transfer to General Capital Fund	-	640,000	-	-	-	640,000	900,000
Transfers to Water and Sewer Capital Fund	-	-	-	-	-	-	550,000
	<u>-</u>	<u>659,550</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>659,550</u>	<u>1,450,000</u>
<b>ANNUAL SURPLUS (DEFICIT)</b>	<u>\$ 38,834</u>	<u>\$ 1,526,041</u>	<u>\$ 5,328</u>	<u>\$ 220,616</u>	<u>\$ 14,731</u>	<u>\$ 1,805,550</u>	<u>\$ (202,566)</u>

Included in the General Capital Reserve Fund is \$4,554,032 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, 2023

## 25. STATEMENT OF RESERVES (cont'd)

## Council Resolutions regarding transfers to and from reserves:

Date Enacted December 11, 2023

**MOVED** by Deputy Mayor Alexander and seconded by Counc. Boyle the Gas Tax Funding in the amount of \$876,461.00 for the year 2023, be transferred to the General Capital Reserve Fund (Gas Tax).

CARRIED.

**MOVED** by Deputy Mayor Alexander and seconded by Counc. Boyle the sum of \$640,000.00 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 Counc. McGuire the sum of \$19,550.00 be transferred from the Town Hall Capital Reserve to the General Operating Fund to cover the costs of 2023 expenditures.

CARRIED.

**MOVED** by Deputy Mayor Alexander and seconded by Counc. Brown that the sum of \$150,715.00 be transferred from the General Operating Fund to the General Capital Reserve Fund to cover the costs of 2023 Regional Facility Capital expenditures.

CARRIED.

**MOVED** by Deputy Mayor Alexander and seconded by Counc. Boyle that the sum of \$875,000.00 be transferred from the General Operating Fund to the General Capital Reserve Fund to cover the costs of 2023 Capital projects carried forward to 2024.

CARRIED.

**MOVED** by Deputy Mayor Alexander and seconded by Counc. Lewis \$150,000.00 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 Counc. 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.

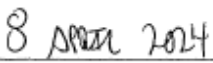
CARRIED.

**MOVED** by Deputy Mayor Alexander and seconded by Counc. McGuire that \$11,650.00 received from Quispamsis for Sewage Outfall be transferred from the Utility Operating Fund to the Utility Sewage Outfall Reserve Fund.

CARRIED.

I hereby certify that the above are true and exact copies of resolutions adopted at the regular meeting of Council on December 11, 2023.

  
Town Clerk

  
Date

## ROTHESAY

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2023

## 26. STATEMENT OF JOINTLY CONTROLLED ENTITIES OPERATIONS

	<u>KV Fire</u>	<u>Police</u>	<u>Library</u>	<u>2023 Total</u>	<u>2022 Total</u>
ASSETS	\$ <u>3,793,247</u>	\$ <u>1,693,031</u>	\$ <u>1,386,636</u>	\$ <u>6,872,914</u>	\$ <u>6,018,023</u>
LIABILITIES	\$ <u>726,822</u>	\$ <u>610,632</u>	\$ <u>21,645</u>	\$ <u>1,359,099</u>	\$ <u>1,641,174</u>
ACCUMULATED SURPLUS	\$ <u>3,066,425</u>	\$ <u>1,082,399</u>	\$ <u>1,364,991</u>	\$ <u>5,513,815</u>	\$ <u>4,376,849</u>
REVENUE	\$ 3,462,569	\$ 3,547,350	\$ 99,813	\$ 7,109,732	\$ 6,422,701
EXPENDITURES	<u>2,437,443</u>	<u>3,337,824</u>	<u>186,001</u>	<u>5,961,268</u>	<u>5,727,980</u>
	1,025,126	209,526	(86,188)	1,148,464	694,721
CHANGE IN OWNERSHIP	<u>(9,387)</u>	<u>(4,227)</u>	<u>36,051</u>	<u>22,437</u>	<u>5,427</u>
ANNUAL SURPLUS (DEFICIT)	\$ <u>1,015,739</u>	\$ <u>205,299</u>	\$ <u>(50,137)</u>	\$ <u>1,170,901</u>	\$ <u>700,148</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.

## ROTHESAY

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2023

## 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	\$ 20,123,778	\$ -	\$ -	\$ -	\$ -	\$ 20,123,778
Unconditional transfers from other governments	104,778	-	-	-	-	104,778
Conditional transfers from Federal or Provincial governments	51,500	-	-	-	640,000	691,500
Services other governments	80,000	-	-	-	-	80,000
Other own source	110,008	-	-	-	(12,000)	98,008
Sale of services	464,704	-	-	-	-	464,704
Other transfers	522,500	-	-	-	(522,500)	-
Water and sewer user fees	-	3,732,243	-	-	(360,000)	3,372,243
Sundry income	32,000	80,000	-	225,653	-	337,653
Surplus of second previous year	274,070	41,257	-	-	(315,822)	-
	<u>21,763,338</u>	<u>3,855,000</u>	<u>-</u>	<u>225,653</u>	<u>(570,322)</u>	<u>25,273,664</u>
<b>EXPENDITURES</b>						
General government services	2,577,668	-	110,000	-	(294,579)	2,393,089
Protective services	6,255,025	-	250,884	(222,015)	(324,762)	5,959,132
Transportation services	3,657,919	-	2,370,000	-	(125,179)	5,902,740
Environmental health services	1,077,728	-	-	-	-	1,077,728
Environmental development services	836,236	-	-	-	(6,286)	829,950
Recreation and cultural services	2,486,171	-	872,779	4,999	72,368	3,446,311
Fiscal services						
Long term debt repayments	667,000	548,497	-	-	(1,215,497)	-
Interest	(95,591)	254,803	-	-	(450,394)	-
Transfer from General Operating Fund to General Operating Reserve Fund	250,000	-	-	-	(250,000)	-
Transfer from General Operating Fund to General Capital Fund	3,750,000	-	-	-	(3,750,000)	-
Transfer from Water and Sewer Operating Fund to Water and Sewer Capital Reserve Fund	-	875,000	-	-	(875,000)	-
Water and Sewer	-	<u>2,176,700</u>	<u>1,410,000</u>	<u>-</u>	<u>254,800</u>	<u>3,841,500</u>
	<u>21,763,338</u>	<u>3,855,000</u>	<u>5,013,663</u>	<u>(217,022)</u>	<u>(6,964,320)</u>	<u>23,450,459</u>
Surplus (deficit)	\$ -	\$ -	\$ (5,013,663)	\$ 443,675	\$ 6,394,202	\$ 1,823,214



## ROTHESAY

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2023

## 28. REVENUE AND EXPENDITURES SUPPORT

	2023 Budget	2023 Actual	2022 Actual
<b>REVENUE</b>			
Sale of services			
Community Centre	\$ 21,200	\$ 44,175	\$ 23,240
Rental revenue	121,104	130,742	96,414
Recreational programs	310,400	362,162	327,246
HIVE programs	<u>12,000</u>	<u>12,423</u>	<u>28,810</u>
	<u>\$ 464,704</u>	<u>\$ 549,502</u>	<u>\$ 475,710</u>
Other own source			
Permits and fines	\$ 82,500	\$ 252,160	\$ 175,838
Contributions by developers	-	48,255	645,068
Local improvement levy	4,708	4,708	4,708
Miscellaneous	<u>10,800</u>	<u>7,831</u>	<u>142,067</u>
	<u>\$ 98,008</u>	<u>\$ 312,954</u>	<u>\$ 967,681</u>
Conditional government transfers			
Government of Canada	\$ 50,000	\$ 62,196	\$ 35,728
Atlantic Canada Opportunities Agency	-	366,803	-
Province of New Brunswick	-	1,229,502	1,188,580
Gas Tax revenue	640,000	640,000	1,150,000
Canada Day grants	<u>1,500</u>	<u>1,920</u>	<u>1,680</u>
	<u>\$ 691,500</u>	<u>\$ 2,300,421</u>	<u>\$ 2,375,988</u>
<b>EXPENDITURE</b>			
General government services			
Legislative			
Mayor	\$ 47,000	\$ 41,143	\$ 41,421
Councillors	135,100	132,458	130,639
Fundy Regional Service Commission	15,075	15,076	5,239
Other	<u>13,500</u>	<u>8,793</u>	<u>6,768</u>
	<u>210,675</u>	<u>197,470</u>	<u>184,067</u>
Administrative			
Administration	876,110	847,966	818,911
Office building	177,750	207,059	183,120
Solicitor	50,000	38,525	19,030
Supplies	44,000	31,007	28,801
Information systems	99,000	114,665	200,506
Other	<u>110,000</u>	<u>126,814</u>	<u>117,202</u>
	<u>1,356,860</u>	<u>1,366,036</u>	<u>1,367,570</u>
Financial management			
Professional fees	<u>35,000</u>	<u>11,732</u>	<u>31,155</u>

## ROTHESAY

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2023

## 28. REVENUE AND EXPENDITURE SUPPORT (cont'd)

	2023 Budget	2023 Actual	2022 Actual
General government services (cont'd)			
Other			
Civic relations	1,000	2,026	60
Covid-19	-	-	6,697
Community communications	8,525	6,310	6,393
Insurance	282,462	278,436	254,475
Property tax - land for public purposes	16,000	17,410	17,824
Grants to organizations	36,500	22,703	28,628
Fox Farm Road rental expenses	4,000	13,297	10,446
Cost of assessment	324,536	324,536	293,934
Interest	7,531	6,909	2,294
Amortization	<u>110,000</u>	<u>110,965</u>	<u>125,959</u>
	<u>790,554</u>	<u>782,592</u>	<u>746,710</u>
	<u>\$ 2,393,089</u>	<u>\$ 2,357,830</u>	<u>\$ 2,329,502</u>
Protective services			
Fire			
Administration	\$ 331,010	\$ 427,530	\$ 342,752
Firefighting force	1,660,471	1,657,272	1,709,809
Telecommunications	95,176	94,610	86,895
Insurance	24,928	27,682	23,626
Prevention and training	31,208	41,605	21,746
Facilities	88,546	85,109	75,242
Fleet	43,003	55,395	45,916
Operations	28,927	29,486	29,476
Water costs	14,038	14,038	13,692
Retirement allowance	(27,284)	(27,284)	21,683
Other	1,630	1,410	1,003
Loss on disposal of tangible capital assets	4,680	4,680	-
Amortization	<u>133,303</u>	<u>133,303</u>	<u>130,573</u>
	<u>2,429,636</u>	<u>2,544,836</u>	<u>2,502,413</u>
Crimestoppers	<u>2,800</u>	<u>2,800</u>	<u>2,800</u>
Police			
Crime Control	2,520,969	2,329,403	2,074,445
Vehicle Fleet	92,109	82,785	79,221
Property	90,830	92,842	106,782
Administration	512,655	563,369	509,613
Retirement allowance	37,983	35,238	34,779
Communications	113,354	116,946	109,942
Unrealized loss on investments	1,415	1,415	41,766
Gain on disposal of tangible capital assets	(1,717)	(1,717)	-
Amortization	<u>117,581</u>	<u>117,581</u>	<u>98,373</u>
	<u>3,485,179</u>	<u>3,337,862</u>	<u>3,054,921</u>

32.

**teed saunders  
doyle** | chartered professional  
accountants  
& advisors

## ROTHESAY

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2023

## 28. REVENUE AND EXPENDITURE SUPPORT (cont'd)

	2023 Budget	2023 Actual	2022 Actual
Protective services (cont'd)			
Other			
Emergency measures	500	-	116
Animal control	5,000	3,665	2,970
Interest	24,517	22,492	1,562
Other	<u>11,500</u>	<u>-</u>	<u>9,746</u>
	<u>41,517</u>	<u>26,157</u>	<u>14,394</u>
	<u>\$ 5,959,132</u>	<u>\$ 5,911,655</u>	<u>\$ 5,574,528</u>
Transportation services			
Common			
Wages and benefits	\$ 1,348,760	\$ 1,146,027	\$ 1,048,733
Workshop, yard and equipment maintenance	756,350	840,000	679,635
Engineering	<u>7,500</u>	<u>17,841</u>	<u>50,957</u>
	<u>2,112,610</u>	<u>2,003,868</u>	<u>1,779,325</u>
Roads and Streets			
Roadway surfaces	65,000	71,547	99,985
Designated highway surfacing	-	695,000	1,243,657
Storm water and traffic studies	-	-	130,885
Crosswalks and sidewalks	17,300	16,075	17,820
Culverts and drainage ditches	40,000	37,698	36,632
Storm sewers	40,000	67,828	90,995
Street cleaning	45,000	17,611	50,996
Snow and ice removal	810,000	864,561	684,756
Street lighting	145,000	151,763	148,728
Street signs	10,000	9,361	12,823
Traffic lane marking	35,000	32,120	33,279
Traffic signals and signs	10,000	23,325	9,679
Railway crossing signals	25,000	22,167	19,375
Public transit - Comex Service	89,652	76,692	78,088
Flood costs	15,000	2,586	616
Interest	73,178	67,135	65,777
Loss on disposal of tangible capital assets	-	140,384	136,718
Amortization	<u>2,370,000</u>	<u>2,367,398</u>	<u>2,356,300</u>
	<u>3,790,130</u>	<u>4,663,251</u>	<u>5,217,109</u>
	<u>\$ 5,902,740</u>	<u>\$ 6,667,119</u>	<u>\$ 6,996,434</u>

## ROTHESAY

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2023

## 28. REVENUE AND EXPENDITURE SUPPORT (cont'd)

	2023 Budget	2023 Actual	2022 Actual
Environmental health services			
Solid waste disposal	\$ 224,280	\$ 235,704	\$ 213,639
Solid waste compost	38,448	32,067	31,469
Solid waste collection	771,000	647,103	682,657
Curbside recycling	4,000	-	3,093
Clean up campaign	<u>40,000</u>	<u>36,651</u>	<u>31,423</u>
	<u>\$ 1,077,728</u>	<u>\$ 951,525</u>	<u>\$ 962,281</u>
Environmental development services			
Environmental planning and zoning	\$ 620,000	\$ 360,407	\$ 376,112
Envision SJ	191,950	191,576	192,000
Tourism	<u>18,000</u>	<u>15,056</u>	<u>-</u>
	<u>\$ 829,950</u>	<u>\$ 567,039</u>	<u>\$ 568,112</u>
Recreation and cultural services			
Administration	\$ 399,000	\$ 446,319	\$ 383,924
Beaches	53,500	59,872	48,766
Rothesay Arena	349,000	404,921	406,862
Memorial Centre	67,850	90,068	48,856
Summer programs	72,100	81,385	65,551
Rothesay Common	52,950	73,095	40,034
Parks and gardens	691,725	679,071	624,734
Regional Facilities Commission	511,534	376,800	430,117
Kennebecasis Public Library Inc	90,005	88,557	92,198
Special events	40,000	40,557	28,492
HIVE programs	14,000	10,133	9,794
Playgrounds and fields	134,000	126,775	116,583
Living museum	-	315	-
PRO Kids	7,500	7,500	-
Wells canopy	-	4,655	-
Interest	90,368	82,906	92,121
Amortization	<u>872,779</u>	<u>881,293</u>	<u>797,862</u>
	<u>\$ 3,446,311</u>	<u>\$ 3,454,222</u>	<u>\$ 3,185,894</u>
Water and sewer services			
Water System			
Administration	\$ 500,000	\$ 453,134	\$ 470,644
Purification maintenance and treatment	536,000	547,287	518,785
Source of supply - purchase of water	1,200	785	1,605
Transmission and distribution	110,000	83,477	86,464
Power and pumping	51,000	53,208	49,779
Billing and collecting	<u>5,000</u>	<u>2,123</u>	<u>3,875</u>
	<u>1,203,200</u>	<u>1,140,014</u>	<u>1,131,152</u>

## ROTHESAY

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2023

## 28. REVENUE AND EXPENDITURE SUPPORT (cont'd)

	<u>2023</u> Budget	<u>2023</u> Actual	<u>2022</u> Actual
Sewer System			
Administration	688,500	688,523	661,335
Sewer collection system	105,000	89,274	98,420
Sewer lift stations	77,000	62,037	47,593
Treatment and disposal	<u>103,000</u>	<u>118,258</u>	<u>147,611</u>
	<u>973,500</u>	<u>958,092</u>	<u>954,959</u>
Interest	254,800	251,255	269,993
Amortization	<u>1,410,000</u>	<u>1,410,556</u>	<u>1,249,685</u>
	<u>1,664,800</u>	<u>1,661,811</u>	<u>1,519,678</u>
	<u>\$ 3,841,500</u>	<u>\$ 3,759,917</u>	<u>\$ 3,605,789</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.