

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 13th, 2021



2026 June 15 Open Session FINAL_001

ROTHESAY
COUNCIL MEETING
Town Hall Common Room
Monday, June 15, 2026
7:00 p.m.



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

1. CALL TO ORDER

2. LAND ACKNOWLEDGEMENT

3. APPROVAL OF AGENDA

4. ADOPTION OF MINUTES

- Regular Meeting 13 April 2026
- Special Meeting 27 April 2026
- Oath of Office notes (*receive/file*) 8 June 2026

5. DECLARATION OF CONFLICT OF INTEREST

6. OPENING REMARKS OF COUNCIL

- Election of Deputy Mayor

7. DELEGATIONS

N/A

8. CONSENT AGENDA

- 8.1 10 April 2026 Response to St. Paul's Anglican Church RE: Rothesay Common Parking
- 8.2 14 May 2026 Support letter for RNS Arena Refurbishment
- 8.3 18 May 2026 Counc. Shea memo RE: Voter Turnout
- 8.4 20 May 2026 Condolence letter to Irving family

9. CONSIDERATION OF ISSUES SEPARATED FROM CONSENT AGENDA

10. CORRESPONDENCE FOR ACTION

- 10.1 28 April 2026 Letter from Municipal Capital Borrowing Board RE: Wiljac Street Project
Conditional approval

Refer to staff for follow-up

- 10.2 4 May 2026 Email from resident RE: Rothesay Intergenerational Community Complex (RICC)

Refer to staff for a response

- 10.3 12 May 2026 Request for return of crosswalk signals to Highland Ave./Hampton Rd.

Refer to the Works and Utilities Committee

- 10.4 2 June 2026 Email from resident RE: Plow damage on Carol Lane

Refer to staff

11. REPORTS

11.0 June 2026 Report from Closed Session

- 11.1 29 March 2026 Fundy Regional Service Commission (FRSC) Board meeting minutes

ROTHESAY

Regular Council Meeting

Agenda

-2-

15 June 2026

- 11.2 31 December 2025 Kennebecasis Valley Fire Department (KVFD) Audited Financial Statements
- 11.3 18 March 2026 Kennebecasis Public Library (KPL) Board meeting minutes
15 April 2026 KPL Board meeting minutes
- 11.4 21 April 2026 Draft Age Friendly Advisory Committee meeting minutes
- 11.5 21 April 2026 Draft Parks and Recreation Committee meeting minutes
20 May 2026 Parks and Recreation Update
- 11.6 22 April 2026 Draft Works and Utilities Committee meeting minutes
➤ Cameron Road – speed data
➤ Ellis Drive – road repairs
- 11.7 4 May 2026 Draft Planning Advisory Committee meeting minutes
- 11.8 May 2026 Monthly Building Permit Report

12. UNFINISHED BUSINESS**TABLED ITEMS**

12.1 Marr Road/Chapel Road signalization (Tabled April 2024)*No action at this time***12.2 Draft by-law amendments RE: Consumer Fireworks (Tabled September 2024)***No action at this time***12.3 79 Donlyn Drive (PID 30305577) – Development Agreement (Tabled April 2026)***No action at this time*

13. NEW BUSINESS**13.1 Council Appointments to Committees**

9 June 2026 Memorandum from Mayor Alexander

*Council ratify the appointments***13.2 Rothesay Annual Report**

DRAFT 2025 Annual Report

13.3 T-2026-004 Hillsview Crescent Water and Sewer Tender Award

10 June 2026 Report submitted by CAO McLean

13.4 Future Capital from Operating for the Rothesay Intergenerational Community Complex (RICC) Project

11 June 2026 Memorandum from Assistant Treasurer Adair

14. NEXT MEETING**Regular meeting** Monday, July 13, 2026 at 7:00 p.m.**15. ADJOURNMENT**



April 10, 2026

Father Paul Rideout
St. Paul's Anglican Church
4 Church Ave
Rothesay, NB
E2E 5G4

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

Dear Father Rideout:

I am writing in response to your request regarding the planning of town-sponsored events during the Christmas and Easter seasons, particularly those that may result in the use of town streets for parking.

The Town fully recognizes the importance of these sacred times of year for your congregation and the broader community. We understand the desire to preserve a respectful and accommodating environment for worship and related activities.

In light of your request, the Town will make every reasonable effort to avoid scheduling or sponsoring events during the Christmas and Easter periods that would require the use of nearby streets for event-related parking. Event planning considerations will take into account the significance of these dates and the needs of your congregation.

However, while we can endeavour to limit Town-sponsored activities, it is important to note that we cannot guarantee that members of the general public will not make use of public streets for parking during these times, as access to public roadways cannot be restricted outside of regulated measures.

We appreciate your understanding and value the role St. Paul's Church plays in our community. Please feel free to reach out if you would like to discuss this matter further.

Yours sincerely,

Brett McLean, P.Eng
Chief Administrative Officer
Rothesay



May 14, 2026

70 Hampton Road
Rothesay, NB
Canada E2E 5L5

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

Rothesay@rothesay.ca
www.rothesay.ca

To Whom It May Concern (RDC Selection Committee)

RE: Support of Rothesay Netherwood School (RNS) Arena Refurbishment

I am writing to express my strong support for the proposed refurbishment of the arena at RNS. The arena is a vital piece of public-use infrastructure that plays an important role in both municipal and regional recreation strategy.

The facility serves as a central hub for community recreation, youth development, organized sport, and regional events. Maintaining and modernizing this infrastructure is essential to ensuring that residents and organizations continue to have access to safe, reliable, and high-quality recreational opportunities.

The proposed upgrades align directly with Rothesay's goals by extending the arena's operating season and improving overall ice availability. Increased ice capacity will help reduce registration waitlists for organizations such as the KV Minor Hockey Association and other user groups that continue to experience growing demand for programming and facility access.

In addition to supporting recreation and community wellness, refurbishing the existing arena is both a financially and environmentally responsible approach. Investing in the renewal of existing infrastructure maximizes the value of prior public investment while avoiding the significantly higher costs associated with replacement construction. Upgrades that improve operational efficiency and extend the lifespan of the facility also contribute to long-term sustainability goals.

The arena is more than just a recreational facility; it is an important community asset that supports families, youth engagement, local events, and regional partnerships. Refurbishment of the RNS arena represents a practical and forward-looking investment in the community's future.

I encourage continued support for this important project.

Sincerely

Dr. Nancy Grant
Mayor

ROTHESAY COUNCIL

2026 June 15 Open Session FINAL_018

TO: MAYOR & COUNCIL

Cc: BRETT MCLEAN, TOWN CLERK

FROM: DON SHEA, COUNCILLOR

RE: VOTER TURNOUT

DATED: MAY 18, 2026

With the May 11th municipal election now behind us, I want to share a brief reflection on the voter turnout numbers and what they may signal for us as a council.

Rothesay recorded a turnout of 32.9%. While this aligns with municipal patterns across New Brunswick, it is still lower than any of us would hope to see. There is no formal analysis explaining the lower participation, but the results do point to a familiar challenge: municipal elections simply do not attract the same visibility, media attention, or sense of urgency that provincial and federal campaigns receive.

That reality also presents an opportunity.

As a council, we can strengthen how we communicate with residents throughout the year. Clear, accessible, and consistent communication helps people feel connected to the work of council, understand the issues before us, and see themselves as part of the town's decision-making fabric. When residents feel informed and included, participation tends to grow naturally.

This is not about assigning blame. It is about recognizing that council can play a constructive role in improving civic awareness. Through more regular updates, clearer explanations of decisions, and more accessible channels for two-way communication, we can help create the conditions that support stronger turnout in future elections.

I look forward to working together on practical steps that make our communication more open, more consistent, and more reflective of the community we serve.

Respectfully,

Don



70 Hampton Road
Rothesay, NB
Canada E2E 5L5

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

Rothesay@rothesay.ca
www.rothesay.ca

May 20, 2026

Mr. Jim Irving

Dear Mr. Irving:

The Town was deeply saddened to learn of the passing of your brother, Robert Irving.

Please accept our sincere condolences to you, your family, and everyone at J.D. Irving during this difficult time. Robert's leadership, dedication, and steady presence helped shape the company and the communities it serves. Together with you, he played an important role in guiding operations and building the strong legacy associated with J.D. Irving.

The loss of a brother is profoundly personal, especially one with whom you shared not only family ties, but also years of partnership and leadership. I hope that the respect and admiration so many people held for Robert will bring some measure of comfort in the days ahead.

On behalf of the town of Rothesay, please know that our thoughts are with you and your family as you mourn his passing and celebrate his life and accomplishments.

With deepest sympathy,

Dr. Nancy Grant

Mayor

April 28, 2026

Mr. Doug MacDonald, Treasurer
Town of Rothesay
70 Hampton Road
Rothesay, N.B. E2E 5L5

Mr. MacDonald:

Your request for authorization to borrow an amount of \$3,200,000 was considered during the Municipal Capital Borrowing Board hearing of April 13, 2026.

Please note the Board has authorized these amounts **conditionally** :

- \$1,725,000 for Transportation Services for a term not to exceed 15 years, **conditional upon** satisfactory receipt of detailed cost estimates supporting the amounts requested.
- \$675,000 for Transportation Services for a term not to exceed 10 years, **conditional upon** satisfactory receipt of detailed cost estimates supporting the amounts requested.
- \$800,000 for Environmental Health Services (Utility) for a term not to exceed 30 years, **conditional upon** satisfactory receipt of detailed cost estimates supporting the amounts requested.

Consequently, in order to obtain final approval of your application please forward the requested information as soon as it is available. Once the conditions of your approval have been met, we will be in a position to complete the approval process.

If you have any questions on this file, please do not hesitate to contact Sarah Collett at (506) 444-5251.

Sincerely,



Grace Lee Cutler, CPA, CGA
Secretary
Municipal Capital Borrowing Board

From:
Sent: Tuesday, May 5, 2026 8:22 AM
To:
Subject: FW: RICC

From:
Sent: Monday, May 4, 2026 6:05:35 PM
To: Nancy Grant <nancygrant@rothesay.ca>
Subject: RICC

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Dear Mayor Nancy Grant.

I am writing as a concerned resident and parent to ask why the Town of Rothesay is not actively pursuing the development of a twin-pad arena to address the growing shortage of ice time for our youth sports programs.

Our community has long faced challenges with limited arena availability, and this shortage continues to affect local families, athletes, and organizations. Youth are being forced into inconvenient schedules, traveling outside the community, or missing opportunities altogether because there simply is not enough ice time to meet demand.

What is especially frustrating is that the current plan appears to involve closing one rink and building another—effectively replacing existing capacity rather than expanding it. This does not solve the underlying issue of insufficient ice time; it simply maintains the status quo while demand continues to grow.

Nearby, the Town of Quispamsis has invested in a beautiful new facility while also retaining its second arena to help alleviate pressure and support community demand. That approach recognizes the reality that growing communities require expanded recreational infrastructure—not simple replacement of existing assets.

Rothesay is widely recognized as one of the wealthiest municipalities in Atlantic Canada and has been ranked among the top 60 wealthiest communities in Canada. Given that reality, many residents find it embarrassing that our town is seeking outside assistance through programs such as Kraft Hockeyville and asking residents to organize bottle drives and fundraising campaigns to offset costs for basic recreational infrastructure.

Community fundraising has its place, but core public infrastructure in one of Atlantic Canada's most affluent communities should not depend on charity drives and corporate contests to become reality.

Residents deserve to understand why Rothesay, despite its wealth and tax base, appears unwilling to make the same level of investment in youth recreation that neighboring communities have prioritized.

A twin-pad arena would be a meaningful investment in our youth, our families, and the long-term health of our community. It would:

- Increase access for minor hockey, figure skating, ringette, and recreational users
- Reduce scheduling pressures and late-night/early-morning ice times for children
- Support tournaments and events that bring economic activity to the region
- Demonstrate a clear commitment to youth recreation and healthy community development

I respectfully ask Council to explain what barriers are preventing this project from moving forward, and whether there is a concrete plan to meaningfully address Rothesay's arena capacity issues rather than simply replacing what already exists.

Our youth deserve facilities that reflect the quality and prosperity of the community they live in.

Thank you for your time and consideration.

Sincerely,

From:
Sent: Friday, May 22, 2026 3:08 PM
To:
Subject: FW: Congratulations on Your Election — and an Important Safety Matter

From: Tyler Davis
Sent: May 12, 2026 8:04 PM
To: Tim Colwell <timcolwell@rothesay.ca>
Subject: Fwd: Congratulations on Your Election — and an Important Safety Matter

Warning: Unusual sender

You don't usually receive emails from this address. Make sure you trust this sender before taking any actions.

Hi Tim,

Hope you're having a good week.

General question, is it appropriate to pass along requests like this for you to review? This is from the new District Education Council rep for Rothesay.

Cheers,

Tyler

----- Forwarded message -----

From: **Fane Gallant**
Date: Tue, May 12, 2026 at 8:29 AM
Subject: Congratulations on Your Election — and an Important Safety Matter
To:

Hi Tyler,

Congratulations on your election to Rothesay Town Council! Your willingness to step forward and serve our community is commendable, and I have no doubt you will bring dedication and thoughtful leadership to your new role.

I am pleased to introduce myself as the newly elected District Education Council representative for Rothesay, having also won my seat in last night's election. As we both begin our terms in service to this community, I believe there is tremendous potential for collaboration between the Town Council and the District Education Council. The well-being of our residents — and especially our children — is a shared priority, and I look forward to working with you toward that common goal.

With that in mind, I would like to bring an urgent safety matter to your attention — one that sits directly at the intersection of municipal infrastructure and student well-being.

More than a year ago, the Town of Rothesay relocated the pedestrian crosswalk signal at Highland Avenue and Hampton Road, moving it to the front of Town Hall to facilitate safer crossings for staff travelling to and from the municipal parking lot. While I understand the intention behind that decision, it has created a significant safety concern that I believe warrants immediate attention.

The crossing at Highland Avenue and Hampton Road is a critical component of the emergency evacuation route for Rothesay Elementary School. In the event of an evacuation, approximately 500 children between the ages of 5 and 12 are directed down Highland Avenue to cross Hampton Road — one of the busiest roads in the town — in order to reach Rothesay High School. Without a signalized crosswalk at that location, this evacuation route poses a serious risk.

The school was advised by the Town to redirect evacuating students along Hampton Road to the new crosswalk near Town Hall, as it was described as "just a short walk." However, I would ask that council carefully consider what this means in practice: 500 children, many as young as five years old, walking along the busiest road in Rothesay during an already stressful emergency. This is not a safe or appropriate alternative.

I am respectfully requesting that the Town restore a pedestrian crosswalk signal to the intersection of Highland Avenue and Hampton Road. I understand the electrical infrastructure for the original signal remains in place, which should significantly reduce the cost and complexity of reinstallation. This is a practical, achievable fix that would directly protect the safety of hundreds of children.

I would welcome the opportunity to meet with you to discuss this further, and I am happy to connect you with school administration if that would be helpful. I am committed to being a constructive partner between the education system and the Town, and I hope this can be resolved as a positive first step in that relationship.

Once again, congratulations on your election. I look forward to working alongside you for the betterment of Rothesay.

Fane Gallant

District Education Council Member (Elect)

From:
Sent: Tuesday, June 2, 2026 6:05 PM
To: Rothesay Info
Subject: Attn: Mayor and Council - Unsafe roads

Some people who received this message don't often get email from

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Every winter the plow comes by destroys the front part of my lawn. It also breaks up the pavement and the road is now becoming unsafe to drive on. This is happening on Carol Lane, but I've noticed it on other roads as well. I would like council to address this and then I would like the road fixed.

Thank you for your attention on this matter.

10 Carol Ln, Rothesay













Regular Board Meeting Minutes

Date: March 26, 2026, 10:00 a.m.
Location: FRSC Office
20 Broadview Ave., Saint John

MEMBERS PRESENT Robert Doucet, Mayor, Hampton
Jim Bedford, Mayor, Fundy St. Martins
Brittany Merrifield, Mayor, Grand Bay-Westfield
John MacKenzie, Deputy Mayor, Saint John
Dave Brown, Councillor, Rothesay
Emil Olsen, Councillor, Quispamsis

MEMBERS ABSENT Libby O'Hara, Mayor, Quispamsis
Nancy Grant, Mayor, Rothesay
Bruce Dryer, Councillor, Fundy Rural District Advisory Council

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

Meeting Minutes of the Board of Directors of Fundy Regional Service Commission.

1. Closed Session

The Board proceeded to Closed Session as prescribed under section 68 of the Local Governance Act, SNB 2017, c 18.

2. Order of Business

2.a Call to Order

Chair Doucet called the meeting to order at 10:37 a.m.

2.a.1 Land Acknowledgement

CEO Ouellette gave a land acknowledgment to open the meeting.

2.b Record of Attendance

The record shows Nancy Grant as absent, with Dave Brown in attendance as her alternate, and Libby O'Hara as absent with Emil Olsen in attendance as her alternate.

2.c Approval of Agenda

Chair Doucet called for a motion to approve the agenda.

Resolution Number: RM-2026-023

Moved by: Director Bedford

Seconded by: Director Merrifield

THAT the Board approve the March 26, 2026, agenda as presented.

Motion Carried

2.d Approval of Minutes

Chair Doucet called for approval of the minutes.

Resolution Number: RM-2026-024

Moved by: Director MacKenzie

Seconded by: Director Brown

THAT the Board approve the meeting minutes as presented.

Motion Carried

2.e Disclosure of Conflict of Interest

Chair Doucet called for acknowledgement of any conflicts of interest, there were none presented.

3. CEO Verbal Update

CEO Ouellette gave a verbal update to the Board.

Marc MacLeod, FRSC General Manager, spoke to the Board about the Fire Break study and the video that was playing for the Board to showcase the fire break area.

Scott Borden, Senior Director of Community Planning and Transportation, presented to the Board on the Fundy Travel Activity Survey.

4. Consent Items

Resolution Number: RM-2026-025

Moved by: Director MacKenzie

Seconded by: Director Bedford

THAT the Board move all consent items as presented.

Motion Carried

4.a CMEI Community Projects 2026

Resolution Number: RM-2026-025

Moved by: Director MacKenzie

Seconded by: Director Bedford

THAT the Board approve the funding for host community projects as presented by CMEI up to the amount of \$99,468 in 2026.

Motion Carried

4.b Planning & Building Inspection Monthly Report

Resolution Number: RM-2026-025

Moved by: Director MacKenzie

Seconded by: Director Bedford

It is recommended that the Fundy Regional Service Commission receive and file this report.

Motion Carried

5. Reports/Presentations

5.a Service Area Profile: Community Development (Food Security Symposium)

Brenda MacCallum, Director of Communications and Community Development, and Director MacKenzie presented on the Food Security Symposium based on the presentation attached to the Agenda package.

Resolution Number: RM-2026-026

Moved by: Director MacKenzie

Seconded by: Director Brown

THAT the Board receive and file the presentation.

Motion Carried

5.b CGAC – Project Scope & Risk Registry Updates

Graeme Stewart-Robertson, Director of Policy and Research, and Jeff Rogers, City of Saint John, spoke to the Board about the CGAC project risk registry, according to the report attached to the Agenda package.

Resolution Number: RM-2026-027

Moved by: Director Merrifield

Seconded by: Director Brown

THAT the Board receive and file the report as presented.

Motion Carried

5.c 2027 Budget and Workplan Development

CEO Ouellette spoke to the Board about the workplan and 2027 budget process referencing the report attached to the agenda package.

Resolution Number: RM-2026-028

Moved by: Director MacKenzie

Seconded by: Director Bedford

THAT the Board adopts the criteria, priorities and timeline, as outlined in this March 26th, 2026, FRSC report, to guide the development and decision-making associated with the 2027 FRSC budget, work plan, and orientation of the incoming FRSC member representatives.

Motion Carried

6. Standing Items

6.a Envision Saint John Update

Andrew Beckett, CEO Envision Saint John, and Jeff Cyr, Envision Saint John, spoke about the presentation attached to the package.

Resolution Number: RM-2026-029

Moved by: Director MacKenzie

Seconded by: Director Brown

THAT the Board receive and file the presentation.

Motion Carried

6.b Committee Agendas

Chair Doucet called for a motion to receive and file the attached agendas.

Resolution Number: RM-2026-030

Moved by: Director Merrifield

Seconded by: Director MacKenzie

THAT the Board receive and file the committee agendas presented.

Motion Carried

7. New Business

No new business was presented.

8. Adjournment

Chair Doucet called for a motion to adjourn.

Resolution Number: RM-2026-031

Moved by: Director MacKenzie

Seconded by: Director Bedford

THAT the Board adjourn the March 26, meeting at 12:03 p.m.

Motion Carried

Rob Doucet, Chairperson

Cassie Silhanek, Recording Secretary

Date



2026 June 15 Open Session FINAL 096
Kennebecasis Valley Fire Department Inc.

Chief Shawn White

Deputy Chief Karen Trecartin

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

April 28, 2026



Ms. Mary Jane Banks
Town Clerk & Director of Administrative Services
Town of Rothesay
70 Hampton Road
Rothesay, NB
E2E 5L5

Dear Ms. Banks:

For your records, enclosed is a copy of the financial statements of the Kennebecasis Valley Fire Department Inc. for the year ended December 31, 2025.

Sincerely,

Shawn White, BA, ECFO
Fire Chief & KV EMO Director

KENNEBECASIS VALLEY FIRE DEPARTMENT INC.

FINANCIAL STATEMENTS

DECEMBER 31, 2025

KENNEBECASIS VALLEY FIRE DEPARTMENT INC.

2026 June 15 Open Session FINAL_038

DECEMBER 31, 2025

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INDEPENDENT AUDITORS' REPORT

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

Opinion

We have audited the financial statements of the Kennebecasis Valley Fire Department Inc., (the "Department") which comprise the statement of financial position as at December 31, 2025, and the statements of operations, changes in net debt and cash flows for the year then ended and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Kennebecasis Valley Fire Department Inc. as at December 31, 2025, and the results of its operations, changes in net debt and cash flows for the year then ended in accordance with Canadian public sector accounting standards.

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

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

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

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

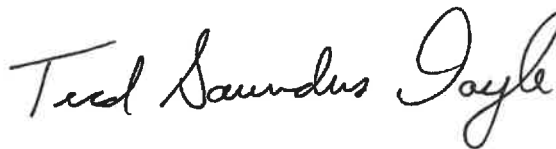
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee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

(continues)

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

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

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



CHARTERED PROFESSIONAL ACCOUNTANTS

Saint John, New Brunswick
April 8, 2026

KENNEBECASIS VALLEY FIRE DEPARTMENT INC.


STATEMENT OF FINANCIAL POSITION

AS AT DECEMBER 31, 2025

	<u>2025</u>	<u>2024</u>
FINANCIAL ASSETS		
Cash (Note 4)	\$ 1,957,304	\$ 1,455,609
Accounts receivable		
General	12,430	3,700
Province of New Brunswick	48,306	-
Due from member municipalities	-	737
Federal Government and its agencies (Note 5)	<u>38,538</u>	<u>22,214</u>
	<u>\$ 2,056,578</u>	<u>\$ 1,482,260</u>
LIABILITIES		
Accounts payable and accrued liabilities	\$ 204,697	\$ 186,716
Accrued sick leave liability (Note 8)	115,008	103,436
Accrued liability for retirement pay allowance (Note 9)	744,059	674,259
Post employment benefits payable (Note 10)	<u>17,500</u>	<u>114,100</u>
	<u>1,081,264</u>	<u>1,078,511</u>
NET ASSETS	<u>975,314</u>	<u>403,749</u>
NON-FINANCIAL ASSETS		
Tangible capital assets (Note 13)	12,354,844	12,218,961
Accumulated amortization (Note 13)	<u>(5,086,546)</u>	<u>(4,598,980)</u>
	<u>7,268,298</u>	<u>7,619,981</u>
Prepaid expenses	<u>17,450</u>	<u>3,572</u>
ACCUMULATED SURPLUS	<u>\$ 8,261,062</u>	<u>\$ 8,027,302</u>

COMMITMENT (Note 12)

APPROVED BY:


 _____ Chairperson

 _____ Treasurer

KENNEBECASIS VALLEY FIRE DEPARTMENT INC.

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2025

	2025 Budget (Note 15)	2025 Actual	2024 Actual
REVENUE (Note 7)			
Contributions by member municipalities - operating	\$ 6,913,500	\$ 6,913,500	\$ 6,448,273
Contributions by member municipalities - capital	-	152,883	403,819
Interest	25,000	38,654	34,439
Miscellaneous (Note 10)	<u>6,000</u>	<u>63,527</u>	<u>28,363</u>
	<u>6,944,500</u>	<u>7,168,564</u>	<u>6,914,894</u>
EXPENDITURE			
Administration	893,585	908,427	858,628
Firefighting force	4,927,384	4,521,645	4,177,057
Telecommunications (Note 7)	274,800	289,426	258,601
Insurance	84,898	84,214	77,180
Prevention and training	67,600	63,173	43,575
Facilities (Note 7)	465,120	462,582	387,817
Fleet	338,200	349,536	332,144
Operations	179,618	180,294	168,242
Water costs	36,483	18,277	35,490
Emergency management operations	67,315	5,821	3,365
Retirement allowance	45,651	45,651	36,147
Other	<u>5,000</u>	<u>5,754</u>	<u>6,339</u>
	<u>7,385,654</u>	<u>6,934,800</u>	<u>6,384,585</u>
ANNUAL SURPLUS (DEFICIT) FOR THE YEAR (Note 14)	<u>\$ (441,154)</u>	233,760	530,309
ACCUMULATED SURPLUS - BEGINNING OF YEAR		<u>8,027,302</u>	<u>7,496,993</u>
ACCUMULATED SURPLUS - END OF YEAR		<u>\$ 8,261,062</u>	<u>\$ 8,027,302</u>
Amortization included in the above expenditure		<u>\$ 487,566</u>	<u>\$ 416,902</u>

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KENNEBECAS VALLEY FIRE DEPARTMENT INC.

STATEMENT OF CHANGES IN NET ASSETS (DEBT)

AS AT DECEMBER 31, 2025

	<u>2025</u>	<u>2024</u>
Annual surplus	\$ 233,760	\$ 530,309
Acquisition of tangible capital assets	(135,883)	(395,935)
Proceeds on disposal of tangible capital assets	-	22,475
Amortization of tangible capital assets	487,566	416,902
Gain on disposal of tangible capital assets	<u>-</u>	<u>(22,475)</u>
Acquisition of prepaid expenses	(17,450)	(3,572)
Use of prepaid expenses	<u>3,572</u>	<u>-</u>
Increase in net assets	571,565	547,704
Net assets (debt) - beginning of year	<u>403,749</u>	<u>(143,955)</u>
Net assets - end of year	<u>\$ 975,314</u>	<u>\$ 403,749</u>

KENNEBECASIS VALLEY FIRE DEPARTMENT INC.

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**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2025**

	<u>2025</u>	<u>2024</u>
INCREASE (DECREASE) IN CASH		
OPERATING TRANSACTIONS		
Annual surplus	\$ 233,760	\$ 530,309
Gain on disposal of tangible capital assets	-	(22,475)
Amortization of tangible capital assets	487,566	416,902
Accounts receivable - General	(8,730)	(737)
Accounts receivable - Province of New Brunswick	(48,306)	-
Accounts receivable - Due from member municipalities	737	560,831
Accounts receivable - Federal Government and its agencies	(16,324)	119,608
Accounts payable and accrued liabilities	17,981	(794,854)
Accrued sick leave liability	11,572	(77,352)
Accrued liability for retirement pay allowance	69,800	69,800
Post employment benefits payable	(96,600)	67,500
Prepaid expenses	<u>(13,878)</u>	<u>(3,572)</u>
	637,578	865,960
CAPITAL TRANSACTIONS		
Acquisition of tangible capital assets	(135,883)	(395,935)
Proceeds on disposal of tangible capital assets	<u>-</u>	<u>22,475</u>
NET INCREASE IN CASH	501,695	492,500
CASH - BEGINNING OF YEAR	<u>1,455,609</u>	<u>963,109</u>
CASH - END OF YEAR	<u>\$ 1,957,304</u>	<u>\$ 1,455,609</u>
REPRESENTED BY:		
Cash - operating	\$ 1,147,161	\$ 724,983
Cash - retirement allowance	<u>810,143</u>	<u>730,626</u>
	<u>\$ 1,957,304</u>	<u>\$ 1,455,609</u>

KENNEBECASIS VALLEY FIRE DEPARTMENT INC.

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2025

1. PURPOSE OF THE ORGANIZATION

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

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

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

Financial Instruments

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

Cash and Cash Equivalents

Cash and cash equivalents include cash balances with financial institutions.

Revenue Recognition

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

Expenditure Recognition

Expenditures are recorded on an accrual basis.

Economic Dependence

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

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2025

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

Measurement Uncertainty

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

Examples of significant estimates include:

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

Tangible Capital Assets

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

<u>Asset Type</u>	<u>Estimated Useful Life</u>
Buildings	20-40 years
Vehicles	4-25 years
Equipment	3-20 years

Assets under construction are not amortized until the asset is available for productive use. Capital assets are subject to the half year rule of amortization in the year of acquisition.

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

Post Employment Benefits

The Department recognizes its obligations under post employment benefit plans and the related costs, net of plan assets. The Department has a retirement pay allowance as documented in Note 9 and a pension plan as documented in Note 10.

Asset Retirement Obligations

Liabilities are recognized for statutory, contractual or legal obligations associated with the retirement of tangible capital assets when those obligations result from the acquisition, construction, development or normal operation of the assets. The obligations are measured initially at fair value, determined using present value methodology, and the resulting costs capitalized into the carrying amount of the related tangible capital asset. In subsequent periods, the liability is adjusted for accretion and any changes in the amount or timing of the underlying future cash flows. The capitalized asset retirement cost is amortized on the same basis as the related asset and accretion expense is included in the Statement of Operations. As at December 31, 2025, no asset retirement obligations have been identified by management.

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2025

3. FINANCIAL INSTRUMENTS

The Department is exposed to various risks through its financial instruments and has a comprehensive risk management framework to monitor, evaluate and manage these risks. The following analysis provides information about the Department's risk exposure and concentration as of December 31, 2025:

Credit Risk

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

Liquidity Risk

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

Currency Risk

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

Interest Rate Risk

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

4. CASH

	<u>2025</u>	<u>2024</u>
Cash - operating	\$ 1,147,161	\$ 724,983
Restricted cash - retirement allowance (Note 9)	<u>810,143</u>	<u>730,626</u>
	<u>\$ 1,957,304</u>	<u>\$ 1,455,609</u>

5. DUE FROM PROVINCE OF NEW BRUNSWICK

	<u>2025</u>	<u>2024</u>
Worksafe New Brunswick (performance rebate)	<u>\$ 48,306</u>	<u>\$ -</u>

KENNEBECASIS VALLEY FIRE DEPARTMENT INC.

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2025

6. DUE FROM FEDERAL GOVERNMENT AND ITS AGENCIES

	<u>2025</u>	<u>2024</u>
Canada Revenue Agency (HST refund)	\$ <u>38,538</u>	\$ <u>22,214</u>

7. RELATED PARTY TRANSACTIONS

The Department is related to Quispamsis and Rothesay, as the two Municipalities jointly control the Department. The Department received property tax rebates in the amounts of \$57,818 (2024 - \$57,332) from Rothesay and \$26,922 (2024 - \$26,667) from Quispamsis, which are netted against the property tax expenditure. The Department also has a dispatch agreement with the Municipalities, the amount paid was \$251,747 (2023 - \$226,158). During the year, the Department recognized the following contributions from the Municipalities as revenue:

	<u>2025</u>	<u>2024</u>
Quispamsis - Operating	\$ 4,148,421	\$ 3,829,786
Rothesay - Operating	<u>2,765,079</u>	<u>2,618,487</u>
	<u>\$ 6,913,500</u>	<u>\$ 6,448,273</u>
Quispamsis - Capital	\$ 91,141	\$ 238,480
Rothesay - Capital	<u>61,742</u>	<u>165,339</u>
	<u>\$ 152,883</u>	<u>\$ 403,819</u>

8. ACCRUED SICK LEAVE LIABILITY

The Department provides every employee a sick leave entitlement that accumulates at a rate of 18 hours per month while the employee's sick bank is below 1,000 hours, and 13.5 hours per month while the sick bank is above 1,000 hours. Union employees can accumulate to a maximum of 2,184 hours and non-union employees can accumulate 1,870 hours. Both groups can take a leave with pay by virtue of being sick or disabled, quarantined by a physician or Health Authority, or because of an accident or disease for which compensation is not payable under the Workplace Health, Safety and Compensation Commission Act or a long term disability plan. An employee is no longer entitled to accumulate sick leave if the employee has been off active duty, for any reason, for 120 consecutive calendar days or longer. All employees have 12 hours per year taken from their accumulated sick days and moved to a group sick bank until contributions collectively result in an accumulation of 3,000 working hours. For the purpose of the actuarial valuation described below, the group sick bank has been ignored since its use has been minimal in the past and its impact on the actuarial liability and normal cost is expected to be negligible.

An actuarial valuation was performed by Telus Health as at December 31, 2023 on the 38 employee (2020 - 37) plan in accordance with PSA 3255. The actuarial method used was the projected unit credit pro-rated on service to expected usage. The valuation was based on a number of assumptions about future events, such as interest rates, wage and salary increases and employee turnover and retirement. The assumptions used reflect the Department's best estimates. The following summarizes the major assumptions in the valuation:

KENNEBECAS VALLEY FIRE DEPARTMENT INC.

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2025

8. ACCRUED SICK LEAVE LIABILITY (continued)

- annual salary increase is 3.50% (2020 - 2.25%);
- the discount rate used to determine the accrued benefit obligation is 4.25% (2020 - 1.99%);
- retirement age is 60 (2020 - 60); and
- estimated net excess utilization of rate of sick leave is independent of age.

The sick leave is an unfunded benefit and as such, there are no applicable assets. Benefits are paid out of revenue as they come due. The calculated unfunded liability as at December 31, 2025 is \$115,008 (2024 - \$103,436).

9. ACCRUED LIABILITY FOR RETIREMENT PAY ALLOWANCE

Retiring employees are entitled to four weeks' regular salary for every five years of employment to a maximum of 26 weeks salary based on a minimum of ten years service. This benefit only applies to employees who have reached the age of 50 years. Upon the death of a full-time employee prior to retirement, a prorated benefit equal to four weeks' regular salary for every five years of employment shall be paid to the employee's named beneficiary or estate.

An actuarial valuation was prepared by LifeWorks as at December 31, 2022 for the Department's 38 members in accordance with PSA 3250 & 3255. The actuarial method used was the projected unit credit method. The present value of the accrued liability as at December 31, 2025 is estimated to be \$744,059 (2024 - \$674,259).

The following summarizes the major assumptions in the valuation:

- Discount rate used was 4.52% (2019 - 2.69%);
- Salary increases 3.00% per annum (2019 - 2.50%); and
- retirement age of 60 years old.

The activity for the year is as follows:

	<u>2025</u>	<u>2024</u>
Balance at beginning of year	\$ 674,259	\$ 604,459
Add: Benefit expense	69,800	69,800
Interest earned	<u>24,149</u>	<u>33,653</u>
	768,208	707,912
Less: Retirement benefits paid	<u>(14,432)</u>	<u>-</u>
	753,776	707,912
Change in liability based on PSAS requirements	<u>(9,717)</u>	<u>(33,653)</u>
Accrued liability for retirement pay allowance at end of year	<u>\$ 744,059</u>	<u>\$ 674,259</u>

The Department has restricted \$810,142 (2024 - \$730,626) in cash towards the funding of this liability (Note 4).

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2025

10. POST EMPLOYMENT BENEFITS PAYABLE

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

Actuarial valuations for funding purposes are performed either annually or triennially depending on the financial position of the NBMEPP (currently annually). In turn, the actuarial valuations for accounting purposes are based on these figures (with adjustments). The most recent actuarial valuation was prepared as at December 31, 2023 and resulted in an overall NBMEPP accrued benefit obligation of \$58,648,800 based on the accounting basis.

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

The following summarizes the major assumptions in the valuation as at December 31, 2024:

- the expected inflation rate is 2.10% (prior 2.10%);
- the discount rate used to determine the accrued benefit obligation is 6.05% (prior 6.05%);
- the expected rate of return on assets is 6.05% (prior 6.05%);
- 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, 2023 indicated that the market value of the net assets available for the accumulated plan benefits were less than the present value of these benefits. The pension plan has been granted a solvency deficiency exemption by the Province of New Brunswick.

On a going concern valuation basis, the actuarial valuation indicated a plan deficit of \$9,496,000, a change of \$2,732,600 from the December 31, 2022 deficit of \$12,228,600. Based on the assumptions as at December 31, 2023, the actuary expected the level of employer and employee contributions to be sufficient to fund the current service cost and going concern special payments, as required by the Pensions Benefits Act.

As at December 31, 2023, the NBMEPP provides benefits for 332 retirees. Total benefit payments to retirees and terminating employees during 2025 are estimated to be approximately \$5,705,700 (actual 2024 - \$8,265,100) in totality for the NBMEPP.

Employees make contributions using rates that vary by earnings level and employment category, with an overall average contribution rate of approximately 7.93%. Each participating body contributes an amount that equals their employees' contribution amounts. Pension Fund Assets are invested in Short Term Securities, Bonds, Canadian Equities, Real Estate, Infrastructure, and Foreign Equities. Combined employees and participating bodies' contributions for 2025 are estimated to be approximately \$10,714,400 (actual 2024 - \$10,407,800) in totality for the NBMEPP.

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

- The average age of the 42 active employees covered by the NBMEPP is 44.7 (2024 - 44);
- Benefit payments were \$616,800 in 2024 and were estimated to be \$616,800 in 2025; and
- Combined contributions were \$651,400 in 2024 and were estimated to be \$671,000 in 2025.

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2025

10. POST EMPLOYMENT BENEFITS PAYABLE (cont'd)

In addition to determining the position of the NBMEPP as it relates to the Department as at December 31, 2023 and December 31, 2024, NBMEPP's actuary performed an extrapolation of the December 31, 2024 accounting valuation to determine the estimated position as at December 31, 2025. The extrapolation assumes assumptions used as at December 31, 2025 remain unchanged from December 31, 2024. The extrapolation also assumes assets return of 6.05%, net of all fees and expenses. If experience is different than assumed, amounts will be adjusted to reflect actual experience.

Results of the extrapolation are as follows:

	Estimated	
	Jan 1, 2025 to	Jan 1, 2024 to
	<u>Dec 31, 2025</u>	<u>Dec 31, 2024</u>
Accrued Benefit Liability		
Accrued benefit liability at beginning of period	\$ 114,100	\$ 93,800
Adjustment to actual	12,000	(12,000)
Pension expense for the year	226,900	358,000
Employer contributions	<u>(335,500)</u>	<u>(325,700)</u>
Accrued benefit liability at end of period	<u>\$ 17,500</u>	<u>\$ 114,100</u>

In summary, the accrued benefit liability as it related to the Department is estimated to be \$17,500 as at December 31, 2025. This compares to \$93,800 as at January 1, 2024 and \$114,100 as at December 31, 2024. The December 31, 2024 liability was estimated in the prior year. The actual liability was calculated to be \$126,100.

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

	Estimated	
	Jan 1, 2025 to	Jan 1, 2024 to
	<u>Dec 31, 2025</u>	<u>Dec 31, 2024</u>
Reconciliation of Funded Status at End of Period		
Accrued benefit obligation	\$ 16,631,000	\$ 15,791,400
Plan assets	<u>16,223,900</u>	<u>15,245,700</u>
Plan deficit	407,100	545,700
Unamortized experience losses	<u>(389,600)</u>	<u>(419,600)</u>
Accrued benefit liability at end of period	<u>\$ 17,500</u>	<u>\$ 126,100</u>

KENNEBEC VALLEY FIRE DEPARTMENT INC.

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2025

10. POST EMPLOYMENT BENEFITS PAYABLE (cont'd)

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

	Estimated	
	Jan 1, 2025 to	Jan 1, 2024 to
	Dec 31, 2025	Dec 31, 2024
Reconciliation of Accrued Benefit Obligation		
Accrued benefit obligation at beginning of period	\$ 15,791,400	\$ 15,182,500
Current service cost	504,400	509,800
Benefit payments	(616,800)	(616,800)
Interest for period	952,000	915,300
Experience gain during period	<u>-</u>	<u>(199,400)</u>
Accrued benefit obligation at end of period	<u>\$ 16,631,000</u>	<u>\$ 15,791,400</u>

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

	Estimated	
	Jan 1, 2025 to	Jan 1, 2024 to
	Dec 31, 2025	Dec 31, 2024
Reconciliation of Plan Assets		
Plan assets at beginning of period	\$ 15,245,700	\$ 13,781,800
Employer contributions	335,500	325,700
Employee contributions	335,500	325,700
Benefit payments	(616,800)	(616,800)
Return on plan assets during period	<u>924,000</u>	<u>1,429,300</u>
Plan assets at end of period	<u>\$ 16,223,900</u>	<u>\$ 15,245,700</u>

Total expense related to pensions include the following components:

	Estimated	
	Jan 1, 2025 to	Jan 1, 2024 to
	Dec 31, 2025	Dec 31, 2024
Pension Expense		
Employer current service cost	\$ 168,900	\$ 184,100
Interest on accrued benefit obligation	952,000	915,300
Expected return on assets	(924,000)	(834,800)
Experience loss	<u>30,000</u>	<u>93,400</u>
Pension expense	<u>\$ 226,900</u>	<u>\$ 358,000</u>

The pension expense is included in the Statement of Operations. The 2024 pension expense was estimated to be \$351,800. The difference between the 2024 estimated and actual expense has been recorded as an expense of the current period.

11. MISCELLANEOUS REVENUE

During the year, total revenue of \$63,527 includes reimbursement for assistance in fighting NB wildfires in the amount of \$9,436, rental income of \$5,785, and worksafe performance refund of \$48,306. In the prior year, total revenue of \$28,363 includes proceeds received on sale of vehicles of \$22,475 and rental income of \$5,888

KENNEBECAS VALLEY FIRE DEPARTMENT INC.

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2025

12. COMMITMENT

Office Equipment Lease

The Department has entered into a lease agreement with Xerox Canada Ltd. to provide use of a photocopier. In 2023, the Department committed to \$542 plus HST per quarter payable over 60 months commencing on November 21, 2023. The future minimum annual payments over the next three years are:

2026	\$	2,262
2027		2,262
2028		1,696

KENNEBECASIS VALLEY FIRE DEPARTMENT INC.

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2025

13. SCHEDULE OF TANGIBLE CAPITAL ASSETS

	<u>Land</u>	<u>Buildings</u>	<u>Vehicles</u>	<u>Equipment</u>	<u>2025 Total</u>	<u>2024 Total</u>
COST						
Balance - beginning of year	\$ 100,049	\$ 7,229,476	\$ 3,731,613	\$ 1,157,823	\$ 12,218,961	\$ 11,887,878
Add: Net additions during the year	-	-	-	135,883	135,883	395,935
Less: Disposals during the year	-	-	-	-	-	(64,852)
Balance - end of year	<u>100,049</u>	<u>7,229,476</u>	<u>3,731,613</u>	<u>1,293,706</u>	<u>12,354,844</u>	<u>12,218,961</u>
ACCUMULATED AMORTIZATION						
Balance - beginning of year	-	1,851,783	2,171,052	576,145	4,598,980	4,246,930
Add: Amortization during the year	-	176,998	209,450	101,118	487,566	416,902
Less: Accumulated amortization on disposals	-	-	-	-	-	(64,852)
Balance - end of year	<u>-</u>	<u>2,028,781</u>	<u>2,380,502</u>	<u>677,263</u>	<u>5,086,546</u>	<u>4,598,980</u>
NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS	<u>\$ 100,049</u>	<u>\$ 5,200,695</u>	<u>\$ 1,351,111</u>	<u>\$ 616,443</u>	<u>\$ 7,268,298</u>	<u>\$ 7,619,981</u>

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NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2025

14. RECONCILIATION OF ANNUAL SURPLUS

	<u>Operating Fund</u>	<u>Capital Fund</u>	<u>Total</u>
2025 annual surplus - PSAS	\$ <u>568,482</u>	\$ <u>(334,722)</u>	\$ <u>233,760</u>
Adjustments to annual surplus for funding requirements			
Second previous year's surplus	62,765	-	62,765
Amortization expense	-	487,566	487,566
Provision for vested retirement benefits - pension	(96,600)	-	(96,600)
Change in amount recorded under PSAS sick leave accrual	11,572	-	11,572
Change in retirement allowance liability	<u>(24,149)</u>	<u>-</u>	<u>(24,149)</u>
Total adjustments to 2025 annual surplus	<u>(46,412)</u>	<u>487,566</u>	<u>441,154</u>
2025 annual surplus for funding requirements	\$ <u>522,070</u>	\$ <u>152,844</u>	\$ <u>674,914</u>

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NOTES TO FINANCIAL STATEMENTS

. DECEMBER 31, 2025

15. OPERATING BUDGET TO PSAS BUDGET

	Operating Budget General	Amortization and Long Term Accruals	Transfers	Total
REVENUE				
Contributions by member municipalities - operating	\$ 6,913,500	\$ -	\$ -	\$ 6,913,500
Miscellaneous	6,000	-	-	6,000
Interest	25,000	-	-	25,000
Deficit of second previous year	<u>62,765</u>	<u>-</u>	<u>(62,765)</u>	<u>-</u>
	<u>7,007,265</u>	<u>-</u>	<u>(62,765)</u>	<u>6,944,500</u>
EXPENDITURE				
Administration	909,197	(15,612)	-	893,585
Firefighting force	4,996,800	(69,416)	-	4,927,384
Telecommunications	274,800	-	-	274,800
Insurance	84,898	-	-	84,898
Prevention and training	67,600	-	-	67,600
Facilities	288,122	176,998	-	465,120
Fleet	128,750	209,450	-	338,200
Operations	78,500	101,118	-	179,618
Water costs	36,483	-	-	36,483
Emergency management operations	67,315	-	-	67,315
Retirement allowance	69,800	(24,149)	-	45,651
Other	<u>5,000</u>	<u>-</u>	<u>-</u>	<u>5,000</u>
	<u>7,007,265</u>	<u>378,389</u>	<u>-</u>	<u>7,385,654</u>
Deficit	<u>\$ -</u>	<u>\$ (378,389)</u>	<u>\$ (62,765)</u>	<u>\$ (441,154)</u>

A meeting of the Board of Trustees, Kennebecasis Public Library was held on March 18th, 2026, at 6:30pm.

In Attendance: Ms. C. Millican (Chair), Ms. A. Watling (Treasurer), Ms. P. Anand (Secretary), Mr. P. Smith, Mr. J. Clarke, Mr. A. Maxwell, Mr. N. Donovan, Ms. C. MacFarquhar and Mr. D. Shea (Virtually)

Regrets:

Absences:

Call to Order: The Chair, Ms. Millican, called the meeting to order at 6:30 p.m. The agenda item “Presentation by Amy Gillingham, Regional Director, Fundy Library Region, and Nora Kennedy, Assistant Regional Director, Fundy Library Region was moved up.

Presentation: Being a Library Trustee

Amy Gillingham and Nora Kennedy provided a comprehensive presentation on the Library Trustee Handbook. The session covered the roles and responsibilities of library trustees, including being informed, committed, and representative; participation in board activities; understanding bylaws, accounting, and fundraising; developing an Executive Elevator Speech; and information on the NBLTA and the New Brunswick Public Library Foundation.

Approval of Agenda

It was moved by Mr. Clarke to approve the agenda and Ms. Watling seconded, and the motion carried.

Disposition of Minutes

Mr. Clarke moved to approve the minutes of the regular February 2026 meeting with suggested amendments, Mr. Maxwell seconded, and the motion carried.

Report of the Librarian

Ms. Anand presented updates on staffing, collections, and programming.

Financial Statement

Ms. Watling presented the financial report, outlining the expenditure up to February 2026.

Facilities Management

Ms. Anand presented the monthly facilities report from Phil Shedd.

Mr. Clarke moved to accept the committee reports as presented, Mr. Smith seconded and the motion carried.

New and Unfinished Business

Fundraising Formats

Mr. Clarke proposed the idea of an annual book sale. Ms. Anand noted that the ongoing book sale continues to generate significant revenue; however, organizing a full-scale annual sale would require additional planning, including storage, coordination, managing donations, and manpower to vet items. Ms. MacFarquhar suggested a silent auction as an alternative fundraising idea. Mr. Donovan proposed a “cookie walk” in collaboration with local businesses, with the library raising funds through ticket sales while businesses promote themselves. Ms. Millican presented the idea of printing custom tote bags with the library logo, noting that bulk printing could be cost-effective. She shared one quote and is seeking additional quotes for samples. Due to time constraints, Ms. Cindy asked board members who had not yet submitted fundraising proposals to share them either by email or at the next board meeting.

Regional Forum Meeting - Board members were asked to express their interest in attending the Regional Forum meeting by emailing Ms. Anand. A discussion ensued following this request.

Adjournment

Mrs. Millican moved to adjourn the meeting at 7:55 p.m.

Next Meeting

Date of the next meeting: April 15th, 2026

Respectfully submitted,
Pallvi Anand
Library Director & Secretary to the Board

A meeting of the Board of Trustees, Kennebecasis Public Library was held on April 15th, 2026, at 6:30pm.

In Attendance: Ms. C. Millican (Chair), Ms. A. Watling (Treasurer), Ms. P. Anand (Secretary), Mr. P. Smith, Mr. J. Clarke, Mr. Al Maxwell, Mr. N. Donovan.

Regrets: Ms. C. MacFarquhar

Absences: Mr. D. Shea

Call to Order: The Chair, Ms. Millican, called the meeting to order at 6:30 p.m. The agenda was amended as follows: Item 6(b) was moved up; Item 7(a) was tabled to the next meeting; and Item 7(d), titled “Mr. A. Maxwell’s Letter of Resignation and Library Board Matrix – Self Assessment,” was added as a priority.

Approval of Agenda

Mr. Smith moved to approve the agenda as amended, and Mr. J. Clarke seconded. The motion carried.

Disposition of Minutes

Mr. Smith moved to approve the minutes of the regular March 2026 meeting, Mr. Clarke Maxwell seconded, and the motion carried.

Report of the Librarian

Ms. Anand presented updates on staffing, collections, and programming.

Financial Statement

Ms. Amy Watling presented the financial report, outlining the expenditure up to March 31st, 2026.

Facilities Management

Mr. Shedd presented the Facility Report, providing updates on building maintenance. He mentioned that B&G Sprinkler has a once-in-a-five-year inspection, which is now due. Ms. Amy Watling suggested including the cost of this inspection in next year’s budget proposal. Mr. Shedd also reported that he has received an additional quote for the solar power project.

Mr. Clarke moved to accept the committee reports as presented, Mr. Smith seconded and the motion carried.

New and Unfinished Business

a) Finalizing Fundraising Format and Allocating Raised Funds for Programming:

Tabled to the next meeting.

b) Summer Students' Wages: Ms. Anand updated the board on the Canada Summer Jobs grant and the allocation of six positions. Ms. Anand initiated a discussion regarding the rate of pay for the Canada Summer Jobs positions.

c) Library Orientation Presentation: Ms. Anand informed the board of the Town of Quispamsis Library Orientation for the incoming council on June 1st. Ms. Watling expressed interest in serving as co-presenter.

d) Board Vacancy: The Chair informed the board of Mr. A. Maxwell's resignation. The Library Board matrix for self-assessment was circulated to board members to identify existing skill sets and inform the process for filling vacancies, and discussion ensued.

Adjournment

Mrs. Cindy moved to adjourn the meeting at 07:35 p.m.

Next Meeting

Date of the next meeting: May 20th, 2026

Respectfully submitted,

Pallvi Anand

Library Director & Secretary to the Board



ROTHESAY

AGE FRIENDLY ADVISORY COMMITTEE

2026 June 15 Open Session FINAL 06
Rothesay Town Hall Common Room

Tuesday, April 21, 2026, at 10 am



PRESENT: DIANE O'CONNOR, CHAIRPERSON
WILLA MAVIS, VICE CHAIRPERSON
COUNCILLOR HELEN BOYLE
MAYOR NANCY GRANT, *ex-officio member*
NANCY HASLETT
DR. SHAWN JENNINGS
JILL JENNINGS
ANGELA MORSE
DOAA HIGAZY

DRAFT

AGE-FRIENDLY & COMMUNICATIONS COORDINATOR KIRSTIN DUFFLEY
RECREATION COORDINATOR ALEX HOLDER

ABSENT: CHIEF ADMINISTRATIVE OFFICER (CAO) BRETT McLEAN
DIANNE TAYLOR
JENNY SHEA
ROBERT TAYLOR

Chairperson O'Connor called the meeting to order at 10:02 a.m.

1. APPROVAL OF AGENDA

MOVED by N. Haslett and seconded by W. Mavis the agenda be approved as circulated.

CARRIED.

2. APPROVAL OF MINUTES

2.1 Meeting minutes of March 17, 2026

MOVED by Counc. Boyle and seconded by J. Jennings the minutes be adopted as circulated.

CARRIED.

3. DECLARATION OF CONFLICT OF INTEREST

4. DELEGATIONS

5. REPORTS AND PRESENTATIONS

6. UNFINISHED BUSINESS

6.1 Fashion Show RICC Fundraiser Update

K. Duffley informed the committee that the Fashion Show Fundraiser was a great event that raised \$2,845 for the Rothesay Intergenerational Community Complex and the 50-50 draw was over \$400. Mayor N. Grant suggested that the next Fashion Show event should look to expand by adding in children as models and to also include sporting wear for women. H. Boyle commented that Canadian Tire & Jumpstart would be good organizations to speak to on this matter. D. Higazy added that other shops representing different cultures could be involved as well.

6.2 Bill McGuire Centre Lighting

K. Duffley provided an update on the motion to have lighting installed at the Bill McGuire Centre parking lot reviewed by staff. The motion was brought to council, and staff are looking into options. Mayor N. Grant thanked the committee for making a motion on this project as there needs to be lighting in the area.

7. NEW BUSINESS

7.1 Age-Friendly Programming Update

Rothesay Hive

- **Current Offerings:** Exercise Classes (5), Tai Chi (Wells – Advanced and Beginner), Latin Line Dancing, Book Club, Garden Club, Walking Club, Mahjong & Bridge Games & lessons, Card and Board Games, Coffee & Chats, Movie Matinees, Presentations, Grief Café, Potlucks, and lending libraries.
 - **Garden Club:** The Rothesay HIVE Garden Club is back up and running for another year. They had their first meeting on April 17th. The Garden Club was recognized at the 2026 Rothesay Volunteer Recognition Awards for their work in helping tackle food security in our community. Kudos to them!
 - **Presentations:** Recently, this year our presentations have been seeing record number of turn out with over 30, sometimes 40, attendees!
- **Fashion Show:** Amazing show raised \$2,845 for the RICC! The 50/50 Draw take home was over \$400!
- **Rothesay Community Fest:** Fun for ALL Generations. Sunday, May 31 from 11:00am–3:00pm. Intergenerational Day is a community-wide celebration designed to bring residents of all ages together while raising funds and awareness for the RICC project. Activities will take place at the Rothesay Arena, Rothesay High School, and surrounding fields/parking areas. Including: Touch a Truck, Bottle Drive, Carnival (bouncy castles, face painting, balloon animals, bubbles, crafts), BBQ, 50/50, petting zoo, sport & fitness demos, music, games, and entertainment for all!
- **Wellness Fair:** The 3rd Annual Age Friendly Wellness Fair will be on Monday, June 1st from 6pm-8pm at the Rothesay High School gymnasium. With over 35 booths confirmed it is sure to be a great evening.

Rothesay Hive Members

- **Rothesay Hive Facebook Group:** 1,477
- **Rothesay Hive Members as of now in 2026:** 226
- **Past Members** - 2022: 124, 2023: 162, 2024: 205, 2025: 270

Renforth Seniors Exercise Classes

- The Renforth Seniors Exercise Classes are offered at the Bill McGuire Centre on Mondays and Wednesdays until June. Classes break for the summer and start back again in September.

Saint John Newcomers Centre Programs

- Future Engage is on Thursday mornings from 10am-12pm.
- Conversational English Chats is on Wednesdays from 3pm-4pm.
- **Contact:** Sydney MacEachern sydney.maceachern@sjnewcomers.ca / (506) 721-1325
- *Diane to provide update on upcoming Future Engage events.*

Chairperson O'Connor discussed the Future Engage collaborating with Touchstone Academy for fun activities with the kids including egg drops which was a great experience for all involved. There was also a preview for the musical, Matilda at Rothesay High School which was very impressive. Last week, Kennebecasis Regional Police Force staff, Inspector Anika Becker and Constable James MacKay came to the HIVE to talk about hate and discrimination and ways to counter it and how to discern what is hate and discrimination.

Chairperson O'Connor added that Mike Doherty from Credit Union is coming to discuss the difference between credit unions and banks. Doug Ballantyne is back from Florida and coming to speak about gardening which is a subject he is knowledgeable and passionate about. Matt from Oldies 96 will also be interviewed about how the station came to fruition. She added that the Link Program is a mental health resource program for young people from grade 6 to 12 that pairs them with Link Connectors (adults) to be able to provide them with resources for mental health. Leo from the Newcomers Centre is scheduled for Travel Through my Eyes on the country of Brazil. Chairperson O'Connor added that she is always looking for more presenters.

8. CORRESPONDENCE FOR ACTION

8.1 Fundy Regional Service Commission Transportation Survey

K. Duffley commented that the Fundy Regional Service Commission is currently looking for input via survey on transportation in the region. This is separate from the KV Go program and survey as that was a local initiative and not regional. The results from that pilot project are still being compiled.

8.2 Spotlight on Seniors

K. Duffley mentioned that the Government of New Brunswick Seniors program and Nursing Home Without Walls are offering a Spotlight on Seniors event coming up at the Bill McGuire Centre which is a free event.

D. O'Connor discussed the Age Friendly Active Committees meeting that she and S. Jennings attended virtually. She noted that the meeting was more so based on setting up an Age Friendly Community rather than building on one that already exists but that it was still informative.

9. CORRESPONDENCE FOR INFORMATION

10. DATE OF NEXT MEETING

The next meeting is tentatively scheduled for Tuesday, May 19, at 10 a.m.

11. ADJOURNMENT

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

CARRIED.

The meeting adjourned at 10:28 a.m.

CHAIRPERSON

RECORDING SECRETARY



ROTHESAY
2026 June 15 Open Session FINAL 064
PARKS AND RECREATION COMMITTEE



Meeting Minutes
Rothesay Town Hall Common Room
Tuesday, April 21, 2026, at 6:30 p.m.

DRAFT

PRESENT: COUNCILLOR BILL McGUIRE (remote)
COUNCILLOR HELEN BOYLE, CHAIRPERSON
COLIN BOYNE, VICE-CHAIRPERSON
DR. SHAWN JENNINGS
PAULA MAGUIRE
DANIELLE BOURQUE
SEAN MILLER
NADIA DOBBIN

DIRECTOR OF PARKS AND RECREATION CHARLES JENSEN
FACILITIES COORDINATOR RYAN KINCADE
RICC CAMPAIGN COORDINATOR KERI FLOOD
RECREATION & COMMS. COORDINATOR ALEX HOLDER
AGE FRIENDLY & COMMS. COORDINATOR KIRSTIN DUFFLEY

ABSENT: CAO BRETT MCLEAN
DR. JEAN-FRANCOIS LEGARE

Chairperson Counc. Boyle called the meeting to order at 6:30 p.m.

1. APPROVAL OF AGENDA

MOVED by C. Boyne and seconded by P. Maguire the agenda be approved as circulated.

CARRIED.

2. APPROVAL OF MINUTES:

2.1 Meeting minutes of March 17, 2026

MOVED by S. Miller and seconded by C. Boyne meeting minutes be approved as circulated.

CARRIED.

3. DECLARATION OF CONFLICT OF INTEREST

4. DELEGATIONS

5. REPORTS & PRESENTATIONS

6. UNFINISHED BUSINESS

7. CORRESPONDENCE FOR ACTION

8. NEW BUSINESS

8.1 K-Park Boat Launch

The Committee had discussed this topic back in November 2025. It was brought back to Council at the April 2026 meeting. The Operations Department inspected the site, and it is beyond the scope of the operations staff to be able to fix. The concrete is in bad shape, and it is a non-budgeted expense. The Committee discussed options for moving forward. Similar projects went underway in the City of Saint John, and it was a half a million-dollar project. The Committee also discussed that work is already planned and budgeted for at the Renforth Beach and boat launch site which is not far away from the K-Park site. Traffic at the K-Park launch was questioned whether it is only K-Park residents who are using the boat launch, that there is limited parking, and if K-Park residents would want others using this boat launch. Parks staff deliver the floating docks to the site and volunteer residents install them in the water. The K-Park Recreation Committee are not active anymore to engage. If taxpayers' money is used to fix this site it would

have to have signage and information about the site would be publicly shared, which could increase the usage of the site beyond the K-Park residents. The Committee noted that all recreational capital expenses are being directed to the RICC project. At this time, the costs for this project are not budgeted for and will be reconsidered come budget season. A sign should be installed noting that users of the boat launch use the site at their own risk.

8.2 Parks and Recreation Update

DPR Jensen gave a verbal update of the Parks Department to the Committee.

- **Rothesay Arena:** Spring ice schedule until end of April. Busy every night and on weekends.
- **Arhtur Miller Fields:** Open for three weeks. Busy on Saturday and Sundays, baseball teams using the field as the baseball fields are not open yet for the season.
- **Summer Employment:** Interviews are in progress. Hiring eight parks' students from May 4th until the end of August.

A. Holder gave a verbal update regarding Recreation Programing.

- **Earth Day Community Clean Up:** Hosting our annual Earth Day Community Clean-Up from April 18 to 22, inviting schools, businesses, community groups, and residents to participate in helping clean local parks, trails, and green spaces. Gloves and garbage bags will be available for pickup at Town Hall during regular business hours from April 16 to 22. In partnership with JTR Services, a dumpster will also be placed in the Rothesay Arena parking lot for participants to dispose of collected waste.
- **Community Garden:** Scribner Park Community Garden startup meeting took place on April 9, 2026. Fourteen members attended, including two new members. The Garden Committee had some questions regarding portable washrooms, bench fixes, compost, etc. Plots are currently full for the season, and we are adding interested individuals to the waiting list.
- **Playground Programs & Lifeguards:** Interviews are in progress for summer student positions. Playground Programs will once again be offered at Wells Community Centre, K-Park Elementary, and we are working on getting either RPS or RHS for the final location.
- **Volunteer Recognition Awards:** The 2026 Volunteer Recognition Awards were held on April 8, 2026, and were well received, with 16 recipients recognized for their contributions to the community. Most award recipients were in attendance, making for a meaningful evening that celebrated volunteerism and acknowledged those who make a positive impact in Rothesay.

K. Flood gave an update regarding the fundraising for the RICC.

- **Community Fundraising Goal:** \$838,850 / \$3 million.
- **Family Friendly Feud:** Event being held at Drifters, proceeds will go to the RICC.
- **Foghorn "Lime RICCy" Lager:** Launch party will be on May 30th, proceeds will go to the RICC.
- **Community Fest:** Sunday, May 31 from 11am-3pm at the Rothesay Arena and RHS properties. Bottle drive, Touch a Truck, Sport Demos, Face painting, petting zoo, games, DJ, live entertainment, BBQ, and more. Admission by donation to the RICC.
- **RICC Website:** new website will be launched in a couple of weeks.
- **Rothesay HIVE Fashion Show:** Raised \$2,845.



K. Duffley gave a verbal update on Age-Friendly Programming.

- **Rothesay Hive:** Rothesay HIVE is busy with programs and events every day of the week. For more information about the Rothesay HIVE including the calendar, newsletter, and more visit: <https://www.rothesay.ca/recreation/rothesay-hive/>.
 - Rothesay Hive Facebook Group: 1,477 members
 - Rothesay Hive Registered Members
 - Past Members - 2022: 124, 2023: 162, 2024: 205, 2025: 270
 - Current Members - 2026: 226
- **SJNC Programs at the Rothesay HIVE:** Saint John Newcomers Centre continues to offer Future Engage at the Rothesay HIVE on Thursdays from 10am-12pm. They also have their Conversational English Chats on Wednesdays from 3pm-4pm. These are intergenerational programs, free of charge.
- **Renforth Senior Exercise Classes:** The Renforth Seniors Exercise Classes remain popular. The class is still being offered at the Bill McGuire Centre on Mondays and Wednesdays from September to June each year.
- **Zoomers in Balance:** UNB CELLAB continue to offer Zoomers in Balance program at the Bill McGuire Centre on Tuesday & Friday mornings. There are two sessions of classes to help meet the demand.
- **Age Friendly Wellness Fair:** Work is underway for the 3rd Annual Age Friendly Wellness Fair which will be held again at the Rothesay High School Gymnasium on Monday, June 1, 2026. More details to come!

9. CORRESPONDENCE FOR INFORMATION

10. DATE OF NEXT MEETING

Tuesday, May 19, 2026, at 6:30pm

11. ADJOURNMENT

MOVED by S. Miller and seconded by C. Boyne the meeting be adjourned.

CARRIED.

The meeting adjourned at 6:58 p.m.

CHAIRPERSON

RECORDING SECRETARY

Parks & Recreation Committee

May Update for Committee

May 20, 2026

Rothesay Arena	Last day of ice was April 30th.
Pickleball Courts	Courts opened second week of April.
Parks Summer students/casuals	8 summer students started on May 4 th . 4 seasonals started May 11 th .
Earth Day Community Clean Up	<p>We invited schools, businesses, community groups, and residents in Rothesay to join the race to make the world a better place! Rothesay hosted a community clean-up from April 18 to April 22. Gloves and garbage bags were available for community members to use to clean up litter in our parks, trails, and green spaces. We partnered with JTR Services to have a dumpster at the Rothesay Arena Parking lot to drop off collected garbage.</p> <p>Participating Groups:</p> <ul style="list-style-type: none"> • Rothesay Elementary School • Touchstone Academy • Rothesay Park Middle School • Harry Miller Middle School • Rothesay High School • 1st Gondola Point Scouting Group • KV Walkers • Rothesay Staff
Summer Students	We have hired 7 lifeguards and 11 playground counselors who will work at our 3 playground programs and 2 beaches this summer. Staff will begin training week on Monday, June 15, 2026.
Scribner Park Community Garden	All 48 of our plots at Scribner Park Community Garden have been rented for the 2026 gardening season.
Playground Programs	<p>Rothesay Playground Programs are for kids ages 5-12 are back this summer. This is a drop-in/punch pass program that operates at 3 different locations: KPark Elementary School, Rothesay Park Middle School, and Wells Community Centre beginning on Monday, June 22 running until Friday, August 21, 2026. For more information visit:</p> <p>https://www.rothesay.ca/recreation/seasonal-programs/playground-programs/</p>

<p>Rothesay Beaches</p>	<p>Located on the shores of the beautiful Kennebecasis River, Rothesay has two supervised beaches that are open to the public during the summer months. K-Park and Renforth Beaches will open for the 2026 season on Monday, June 22, 2026. Beaches will close for the season on Friday, August 21, 2026.</p>
<p>Canada Day Celebrations</p>	<p>Plans for Canada Day celebrations in Rothesay are well underway. Our event will take place on Wednesday, July 1 from 12-3pm on the Rothesay Common. We will have giant inflatables, face painting, balloon animals, popcorn, cotton candy, a BBQ, music and more!</p>
<p>Rothesay Hive</p>	<p>The Rothesay Hive is offering a wide variety of programs throughout the month of May and is celebrating its 7th year of operation on May 23, and added Tai Chi at Wells Recreation Park, for more information including the calendar, newsletter, and more visit: https://www.rothesay.ca/recreation/rothesay-hive/.</p> <p>Rothesay Hive Facebook Group: 1,228 members</p> <p>Rothesay Hive Registered Members</p> <ul style="list-style-type: none"> • Past: 2022: 124 Members, 2023: 162 Members, 2024: 205 Members, 2025: 270 • Current 2026: 244 Members
<p>Rothesay Hive Garden Club</p>	<p>The Rothesay Hive Garden Club has begun gardening for their 5th year now at the Scribner Community Garden. This year we have 8 garden club members, and they will be growing carrots, beans, and tomatoes and donating the produce to the KV Food Basket.</p>
<p>Rothesay Age-Friendly Wellness Fair</p>	<p>Make your health & wellness your top priority at the 3rd annual Rothesay Wellness Fair! Take steps towards a better lifestyle today!</p> <p>When: Monday, June 1, 2026, from 6:00PM-8:00PM</p> <p>Where: Rothesay High School Gym, 61 Hampton Road, Rothesay NB</p> <ul style="list-style-type: none"> • Health Check (Glucose Screening Test & Blood Pressure Test) • Raffle Draws (In Support of RHS' Adopt a Redhawk Program) • Giveaways • Snacks • 35+ Info Booths <p>Bring a donation of a non-perishable food item for the Kennebecasis Valley Food Basket!</p> <p>For more information, please visit: https://www.rothesay.ca/wellness-fair/</p>
<p>SJNC Programs at the Rothesay HIVE</p>	<p>Saint John Newcomers Centre continues to offer Future Engage at the Rothesay HIVE on Thursdays from 10am-12pm. They also have their Conversational English Chats on Wednesdays from 3pm-4pm. These are intergenerational programs, free of charge.</p>
<p>Renforth Senior Exercise Classes</p>	<p>The Renforth Seniors Exercise Classes remain popular. The class is still being offered at the Bill McGuire Centre on Mondays and Wednesdays from September to June each year.</p>

Zoomers in Balance	UNB CELLAB continue to offer Zoomers in Balance program at the Bill McGuire Centre on Tuesday & Friday mornings. There are two sessions of classes to help meet the demand.
Other	Subscribe to our e-newsletter for Rothesay news, events, and more directly to your inbox by following this link and providing your information: https://mailchi.mp/rothesay/r-insider
Rothesay Intergenerational Community Complex	<p>Fundraising Progress:</p> <ul style="list-style-type: none"> • Total raised as of May 22nd, 2026 - \$1,227,793 <p>Upcoming events & Key Dates:</p> <ul style="list-style-type: none"> • Saturday, May 30th – Foghorn Lime RICCy Lager Brew Launch Party 2-4pm https://www.facebook.com/share/18eEwJJ28a/ • Sunday, May 31st 12-3pm – <u>Rothesay Community Fest</u> – Fun for all Generations. Bottle Drive, Touch A Truck, Face Painting, Petting Zoo, BBQ, Tai Chi, Music, Sports Demos, etc. at Rothesay Arena & RHS <ul style="list-style-type: none"> ○ KVMHA Golf Ball Drop Fundraiser - ○ Bottle Drive - https://www.facebook.com/share/1AxfdmYp1X/ • Monday, June 1st 6-8pm - Age Friendly Wellness Fair at Rothesay High. https://www.facebook.com/share/18sxUxCvvo/



ROTHESAY

WORKS AND UTILITIES COMMITTEE MEETING

Rothesay Town Hall Common Room

Wednesday, April 22nd, 2026

5:30 p.m.



DRAFT

PRESENT: SHAWN CARTER, VICE CHAIRPERSON
CYNTHIA VANBUSKIRK
STEPHEN ROSENBERG
MARC GRULL
TYLER DAVIS

DIRECTOR OF OPERATIONS TIM COLWELL
RECORDING SECRETARY DEBBIE KEYES

ABSENT: DEPUTY MAYOR ALEXANDER, CHAIRPERSON
COUNCILLOR DAVE BROWN
CHIEF ADMINISTRATIVE OFFICER BRETT MCLEAN

Vice Chairperson Carter called the meeting to order at 5:32 p.m.

1. ELECTION OF OFFICERS

Due to the proximity of the May municipal election, it was decided that the election of officers be delayed until the new Council-in-committee is sworn in.

2. APPROVAL OF AGENDA

MOVED by S. Roseberg and seconded by M. Grull the agenda be approved.

CARRIED.

3. APPROVAL OF MINUTES

3.1 Regular Works and Utilities Committee meeting of March 18th, 2026.

MOVED by M. Grull and seconded by T. Davis the minutes be approved.

CARRIED.

4. DECLARATION OF CONFLICT OF INTEREST

N/A

5. DELEGATIONS

N/A

6. REPORTS & PRESENTATIONS

N/A

7. UNFINISHED BUSINESS

7.1 Solid Waste Tonnage Report

RECEIVED FOR INFORMATION

7.2 Speed Radar Signs Report

DO Colwell explained the speed radar signs were moved to:

- Gibbon Road was relocated to Hampton Road in the Rothesay Park School Zone.
- Dofred Road was also moved to Hampton Road in the Rothesay Park School Zone.
- Vincent Road was relocated to Donlyn Drive.

RECEIVED FOR INFORMATION

7.3 Council Priorities 2021-2026

RECEIVED FOR INFORMATION

8. CORRESPONDENCE FOR ACTION

8.1 2026 March 26 Email from resident RE: Signage request Cameron Road

See below 8.1.1 email to be received and filed.

8.1.1 2026 March 26 Response to resident RE: Signage request Cameron Road

Vice-Chair Carter invited Mr. Kirk, who wrote the letter to speak on the subject from the gallery. Mr. Kirk thanked the Committee for allowing him to speak and noted that Cameron Road is a busy, multi-generational street that leads to two popular beaches and community areas, including parks and recreational facilities. It's heavily used by pedestrians, families, children, and people with bikes or scooters, but lacks proper space for safe walking, especially with current road conditions. His goal was to raise awareness of safety concerns and suggest adding a small number of signs at key points to alert drivers. The other suggestions in the letter, which included installing a maximum 40km/hr sign for traffic turning off Schichilone Street and installing "No Exit" signs at the end of Fir Lane and Aragona Court, have already been implemented by the Town. He is suggesting placing one or two "children playing" (playground area) signs at the beginning and end of Cameron Road as a practical first step to help address the issue.

DO Colwell stated it is the Town's policy to align with the Transport Association of Canada's recommendations that playground area signs are only installed in the areas leading up to municipal playgrounds, arenas, community centers. The Town can ensure that the roadways going to the park have the proper playground area signs at recommended distances leading up to the park but will not place signs on streets without parks or in front of someone's house just because someone wants one. Putting out too many of these signs leads to a phenomenon called sign pollution, which is when a sign is overused, it generally becomes ignored. We need to ensure these signs are taken seriously and that the driving public is prudent around the Town's parks and facilities.

Mr. Kirk then stated that Cameron Road has a speeding problem. DO Colwell stated that both speed radar signs and discreet radar device have been implemented on Cameron Road a number of times and have determined that speeding isn't a substantial issue on that street. Mr. Kirk asked to see the collected data which supports speeding is not an issue on Cameron Road. T. Davis suggested sharing speed data with Mr. Kirk the same way that was shared with the residents of Gibbon Road in Fall of 2025 when a number of those residents had an issue about speeding vehicles on Gibbon Road.

Mr. Kirk then expressed concerns about pedestrian travel on Cameron Road. DO Colwell explained that it is anticipated in the developer's agreement for Phase 2 of the LTS Investments development, which has yet to be brought forward by the developer to PAC and Council for review, that the developer would have to provide a contribution to install sidewalk on Cameron Road from Gondola Point Road to the far end of the Phase 1 limits on Cameron Road. The Town would then extend the sidewalk from there to Ricketts Lane at a later date.

MOVED by M. Grull and seconded by S. Rosenberg recommends DO Colwell share speed data with Mr. Kirk, same as how was done with the residents of Gibbon Road in Fall of 2025.

CARRIED.

8.2 2026 March 24

Email from resident RE: Road repairs Ellis Drive

DO Colwell gave an overview of pavement management and explained that roads need regular, timely maintenance, like crack sealing, patching, and resurfacing to extend their lifespan and avoid costly full reconstruction. If maintenance is skipped and only the worst roads are repaired, the entire network quickly deteriorates, making it harder and more expensive to catch up. Investing in smaller, preventative fixes early on saves significantly more money over time compared to rebuilding roads from the ground up later. Ellis Drive is in a category with a few other streets in town where the asset is nearing the end of its life, and just doing asphalt resurfacing on that street would not be sufficient. The Town only fully reconstructs 2-3 streets a year depending on length and budget due to the substantial costs of reconstruction.

DO Colwell explained the Town employs third-party consultants to do road condition surveys and that information is utilized to set priorities for street work each year. The condition of Ellis Drive did not meet the conditions for highest priority in 2026, however it will be reassessed along with other streets for inclusion with the capital program for 2027. In the meantime, potholes and surface deficiencies on Ellis Drive will be repaired.

MOVED by M. Grull and seconded by T. Davis to recommend sending a letter to the resident explaining the Town employs third-party consultants to do road condition surveys and that information is utilized to set priorities for street work each year. The condition of Ellis Drive did not meet the conditions for highest priority in 2026, however it will be reassessed along with other streets for inclusion with the annual resurfacing program for 2027. In the meantime, potholes and surface deficiencies on Ellis Drive will be repaired.

CARRIED.

8.3 2026 April 06

Letter from KRPF RE: Traffic complaint Donlyn Drive/Dunrobin Street Intersection

Letter to be received and filed

9. NEW BUSINESS

N/A

10. CORRESPONDENCE FOR INFORMATION

10.1 Update – Water system and water rates (Report by DO Colwell)

DO Colwell reported that, following Deputy Mayor Alexander's request at the last meeting, a review was conducted of other municipalities' practices for billing based on usage bands. A review found that no municipalities in the Maritimes aside from Rothesay and Quispamsis use banded water rates. It should, however, be noted that for most water utilities across the Maritimes, water supply is rarely a concern, so other municipalities likely do not feel the need to have stricter billing schedules based on usage.

DO Colwell also stated the Town is not facing any shortages right now but intend to stay ahead of demand and be ready for when bigger developments come online. The Town is planning to bring

ROTHERSAY

Works and Utilities Committee **2026 June 15 Open Session FINAL_073**

22 April 2026

Minutes

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two new wells online next year, which should add about 8-10 litres per second to the system. Looking ahead, the 10-year plan is to double the capacity of the well field and water treatment system and triple the capacity within 25 years.

The Committee will continue this discussion at future Work & Utility Committee meetings.

Cynthia VanBuskirk left meeting at 6:15pm

11. DATE OF NEXT MEETING:

Wednesday, June 24th, 2026 (Due to the proximity of the May municipal election, it was decided that the next Work and Utilities Committee meeting be delayed until the new Council-in-committee is sworn in)

12. ADJOURNMENT

MOVED by M. Grull and seconded by T. Davis the meeting be adjourned.

CARRIED.

The meeting adjourned at 6:30 p.m.

CHAIRPERSON

RECORDING SECRETARY



2026 June 15 Open Session FINAL_074
ROTHESAY
MEMORANDUM



TO : Mayor and Council
FROM : Works & Utilities Committee
DATE : April 22nd, 2026
RE : Speed Data Cameron Road

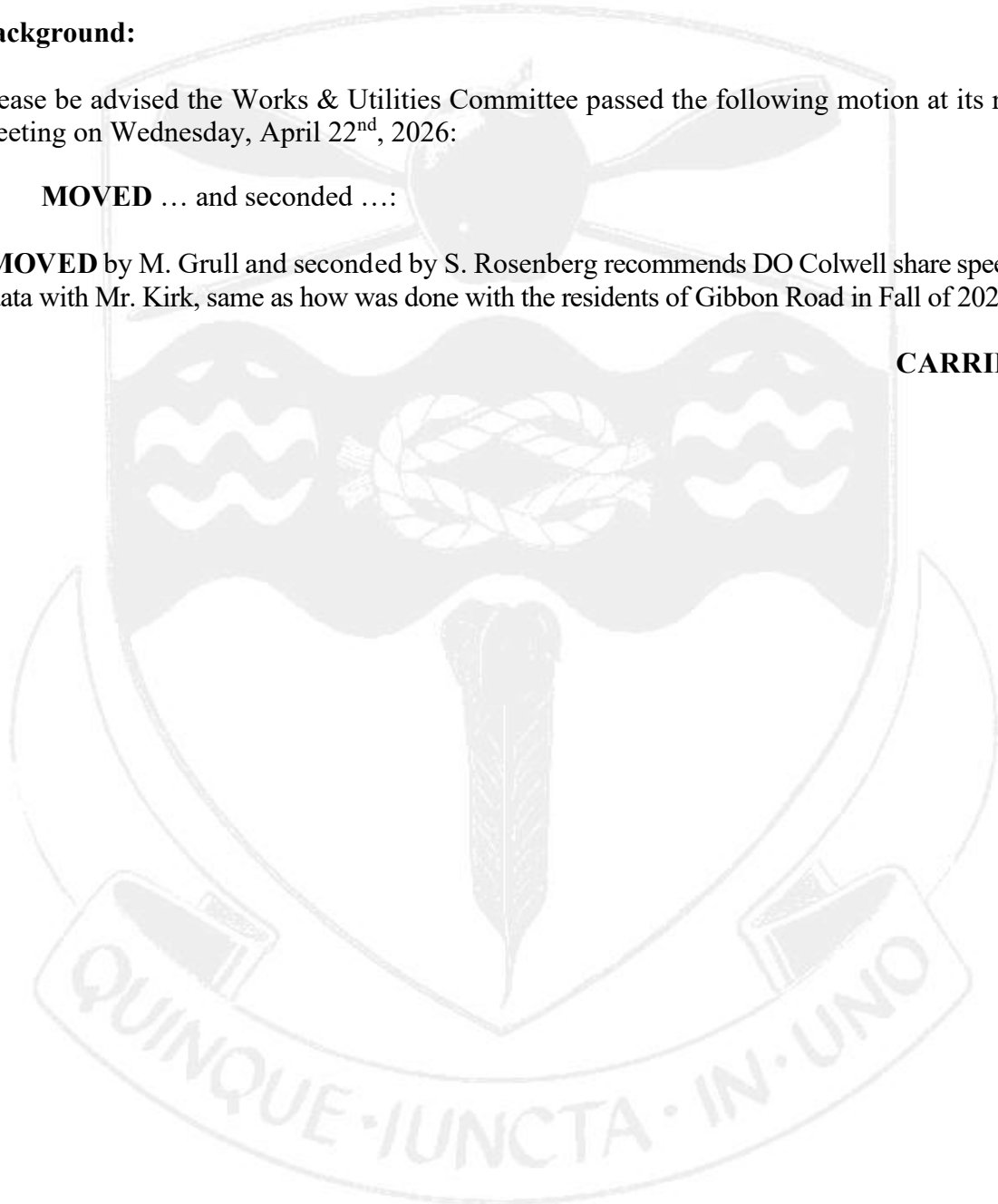
Background:

Please be advised the Works & Utilities Committee passed the following motion at its regular meeting on Wednesday, April 22nd, 2026:

MOVED ... and seconded ...:

MOVED by M. Grull and seconded by S. Rosenberg recommends DO Colwell share speed data with Mr. Kirk, same as how was done with the residents of Gibbon Road in Fall of 2025.

CARRIED.





2026 June 15 Open Session FINAL_075
ROTHESAY
MEMORANDUM



TO : Mayor and Council
FROM : Works & Utilities Committee
DATE : April 22nd, 2026
RE : Road Repairs Ellis Drive

Background:

Please be advised the Works & Utilities Committee passed the following motion at its regular meeting on Wednesday, April 22nd, 2026:

MOVED ... and seconded ...:

MOVED by M. Grull and seconded by T. Davis to recommend sending a letter to the resident explaining the Town employs third-party consultants to do road condition surveys and that information is utilized to set priorities for street work each year. The condition of Ellis Drive did not meet the conditions for highest priority in 2026, however it will be reassessed along with other streets for inclusion with the annual resurfacing program for 2027. In the meantime, potholes and surface deficiencies on Ellis Drive will be repaired.

CARRIED.



ROTHESAY

2026 June 15 Open Session FINAL_076

PLANNING ADVISORY COMMITTEE MEETING
Rothesay Town Hall Common Room
Monday, May 4, 2026 at 5:30 p.m.



DRAFT

PRESENT: COUNCILLOR DON SHEA
COUNCILLOR PETER LEWIS
KELLY ADAMS, VICE-CHAIRPERSON
MATTHEW GRAHAM
TED HARLEY
COLLEEN LANG

CHIEF ADMINISTRATIVE OFFICER (CAO) BRETT McLEAN
TOWN CLERK MARY JANE BANKS
ASSISTANT CLERK LIZ HAZLETT
DIRECTOR OF PLANNING/DEVELOPMENT SERVICES (DPDS) MARK READE

ABSENT: RALPH FORTE, CHAIRPERSON
RHEAL GUIMOND

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

1. APPROVAL OF THE AGENDA

MOVED by M. Graham and seconded by C. Lang the agenda be approved as circulated.

CARRIED.

2. ADOPTION OF MINUTES

2.1 Regular Meeting of April 7, 2026

MOVED by T. Harley and seconded by Counc. Shea the Planning Advisory Committee meeting minutes of April 7, 2026 be adopted as circulated.

CARRIED.

3. DECLARATION OF CONFLICT OF INTEREST

N/A

4. NEW BUSINESS

N/A

5. OLD BUSINESS

TABLED ITEMS

5.1 4 Grove Avenue (PID 00258376) – Setback Variance

No action at this time

5.2 251 Gondola Point Road (PID 00243733) – Temporary Suite

No action at this time

5.3 88 Hampton Road (PID 00245928) – Rezoning

No action at this time



5.4 Cameron Road (south of 5, 7, 9, & 11) Don-More Surveys & Engineering Ltd.
 OWNER: LTS Investments Inc.
 PID: 00064386, 00246769, 00064394, 00064402,
 & portions of: 00064337, 00064345,
 00064352, 00064378, 00246868

PROPOSAL: Rezoning to Attached Residential [R3]

DPDS Reade reported that a request was received, from the applicant earlier today, to table the item to allow time to engage the community further and possibly revise the proposal based on comments received. He advised that it is the Committee’s decision on how to proceed. He provided assurance that, if tabled, the public will be notified when the item returns to the Committee, and of the date of a public hearing – if Council should choose to schedule one. He mentioned that the next Committee meeting will be scheduled for July. He explained that if the Committee were to defeat a motion to remove the item from the table, then the item would remain tabled.

M. Graham commented that the item was tabled several months ago, and work was done to develop a draft agreement. He asked what the rationale is for tabling the item further, especially since public hearings provide a forum for public feedback. DPDS Reade explained that the applicant wants to have further discussion with residents, and if design revisions are required, it would be best to do so at this stage of the process. M. Graham asked how the community will be engaged further. DPDS Reade noted that various options are available, for instance door-to-door meetings, or an open house, but the decision would be up to the developer.

MOVED by Counc. Shea and seconded by Counc. Lewis Cameron Road Rezoning to R3 be removed from the table.

DEFEATED.

6. CORRESPONDENCE FOR INFORMATION

N/A

7. DATE OF NEXT MEETING(S)

The next meeting will be held on:

Regular Meeting Monday, July 6, 2026 at 5:30 p.m.

When questioned, DPDS Reade confirmed that there was an error – the submission deadline for the July meeting is the end of May, not April.

Vice-Chairperson Adams recognized the upcoming retirement of Town Clerk Banks and shared appreciation for her years of service and valuable contributions to the Town. She thanked Town Clerk Banks for her kind, helpful, and professional work ethic and wished her all the best.

In response to an inquiry from the public, DPDS Reade explained that notices are sent to addresses within a 100-meter buffer, which is determined by staff through use of a Geographic Information System (GIS). He added that the public is also notified through the Town’s website and on-site signage for Public Hearings.

ROTHESAY

Planning Advisory Committee **2026 June 15 Open Session FINAL_078**

Minutes

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DRAFT

4 May 2026

8. ADJOURNMENT

MOVED by Counc. Shea and seconded by T. Harley the meeting be adjourned.

CARRIED.

The meeting adjourned at 5:41 p.m.

CHAIRPERSON

RECORDING SECRETARY



ROTHESAY

2026June15OpenSessionFINAL_079

BUILDING PERMIT REPORT

5/1/2026 to 5/31/2026

Date	Building Permit No	Property Location	Nature of Construction	Value of Construction	Building Permit Fee
05/28/2026	BP2025-00176	160 RIVERSIDE DR	SINGLE FAMILY	\$400,000.00	\$2,900.00
05/14/2026	BP2026-00020	1 HAMPTON RD	INTERIOR RENOVATIONS - COMMERCIAL	\$450,000.00	\$3,262.50
05/15/2026	BP2026-00026	85 GIBBON RD	RENOVATION	\$129,951.05	\$942.50
05/06/2026	BP2026-00037	73 HIGHLAND AVE	ADDITION	\$25,000.00	\$181.25
05/06/2026	BP2026-00040	56 HORTON RD	SIDING AND WINDOWS	\$25,000.00	\$181.25
05/06/2026	BP2026-00041	47 CLARK RD	RENOVATION	\$10,000.00	\$72.50
05/06/2026	BP2026-00047	4 BURNS AVE	DECK	\$5,000.00	\$36.25
05/12/2026	BP2026-00048	5 SIMONE ST	DETACHED GARAGE	\$30,000.00	\$217.50
05/06/2026	BP2026-00049	349 ERISKAY DR	SOLAR	\$18,091.30	\$137.75
05/06/2026	BP2026-00051	28 GROVE AVE	FENCE	\$2,000.00	\$20.00
05/06/2026	BP2026-00052	25 MEADOW DR	DECK	\$6,000.00	\$43.50
05/21/2026	BP2026-00053	15 CAMERON RD	FENCE	\$4,958.00	\$36.25
05/06/2026	BP2026-00054	19 ALMON LANE	STORAGE SHED	\$4,000.00	\$29.00



BUILDING PERMIT REPORT

5/1/2026 to 5/31/2026

Date	Building Permit No	Property Location	Nature of Construction	Value of Construction	Building Permit Fee
05/06/2026	BP2026-00055	31 WEDGEWOOD DR	DECK	\$15,000.00	\$108.75
05/06/2026	BP2026-00056	30 HORTON RD	DECK	\$12,613.27	\$94.25
05/14/2026	BP2026-00057	22 GROVE AVE	IN GROUND POOL	\$50,000.00	\$362.50
05/14/2026	BP2026-00058	5 CARRIAGEWAY	DECK	\$20,000.00	\$145.00
05/13/2026	BP2026-00060	4 TENNIS CRT	WINDOWS	\$2,200.00	\$21.75
05/21/2026	BP2026-00062	28 GROVE AVE	ADDITION	\$7,800.00	\$58.00
05/21/2026	BP2026-00065	76 HIGHLAND AVE	ABOVE GROUND POOL	\$5,000.00	\$36.25
05/21/2026	BP2026-00066	1 USHER CRT	RENOVATION	\$40,000.00	\$290.00
05/25/2026	BP2026-00067	77 MARR RD	INTERIOR RENOVATIONS - COMMERCIAL	\$1,100,000.00	\$7,975.00
05/20/2026	BP2026-00068	2717 ROTHESAY RD	FENCE	\$15,000.00	\$108.75
05/20/2026	BP2026-00069	69 RENSHAW RD	STORAGE SHED	\$3,000.00	\$21.75
05/22/2026	BP2026-00071	165 RIDGEWAY	SIDING AND WINDOWS	\$9,796.00	\$72.50
05/25/2026	BP2026-00074	15 FOREST RD	STORAGE SHED	\$900.00	\$20.00



5/1/2026 to 5/31/2026

Date	Building Permit No	Property Location	Nature of Construction	Value of Construction	Building Permit Fee
05/29/2026	BP2026-00075	37 HIGHLAND AVE	FENCE	\$7,600.00	\$58.00
05/28/2026	BP2026-00076	153 ERISKAY DR	STORAGE SHED	\$2,000.00	\$20.00
05/29/2026	BP2026-00077	12 KENT ST	DECK	\$25,000.00	\$181.25
05/29/2026	BP2026-00078	82 BEL-AIR AVE	DECK	\$2,000.00	\$20.00
05/29/2026	BP2026-00082	190 RENSHAW RD	FENCE	\$6,000.00	\$43.50
Totals:				\$2,433,909.62	\$17,697.50
Summary for 2026 to Date:				\$5,868,257.67	\$42,679.50

2025 Summary

	<u>Value of Construction</u>	<u>Building Permit Fee</u>
Monthly total:	\$1,049,432.32	\$7,652.50
Summary to Date:	\$4,416,474.45	\$32,121.50

TO: Rothesay Council
FROM: Mayor Alexander
DATE: 9 June 2026
RE: Council Committee Appointments

Sections 100 through 115 of the Rothesay Procedural By-Law [5-24] establish the framework for the creation, appointment, composition, and operation of Council committees. In accordance with the provisions of the By-Law, Rothesay Councillors are hereby appointed to the committees identified below for the terms specified. These appointments are intended to support the effective governance of the Town, facilitate Council's review and consideration of matters within each committee's mandate, and ensure balanced representation across the various advisory and standing committees established by Council. The following appointments shall remain in effect for the designated terms, unless otherwise amended by resolution of Council or as provided for in the By-Law.

Board of Fire Commissioners, Kennebecasis Valley Fire Department Inc.

Councillor Brown Term until May 2028
Councillor Lewis Term until May 2028

Kennebecasis Regional Joint Board of Police Commissioners

Councillor Boyle Term until May 2028
Councillor Shea Term until May 2028

Fundy Regional Service Commission

Mayor Alexander Term until May 2030

Kennebecasis Public Library

Councillor Davis Term until May 2028

Pro-Kids Board of Directors

Councillor Brown Term until May 2028

Rothesay Age-Friendly Committee

Councillor Mackay French Term until May 2028

Rothesay Climate Change Adaptation Committee

Councillor Davis Term until May 2028
Councillor Mackay French Term until May 2028

Rothesay Finance Committee

Mayor Alexander Term until May 2028
Councillor Boyle Term until May 2028
Councillor Mackay French Term until May 2028
Councillor Shea Term until May 2028

Rothesay Heritage Preservation Review Board

Councillor Davis Term until May 2028

Rothesay Nominating Committee

Councillor Lewis Term until May 2028
Councillor Mackay French Term until May 2028

Rothesay Parks and Recreation Committee

Councillor Boyle	Term until May 2028
Councillor McGuire	Term until May 2028

Rothesay Planning Advisory Committee

Councillor Lewis	Term until May 2028
Councillor Shea	Term until May 2028

Rothesay Personnel Committee

Mayor Alexander	Term until May 2028
Councillor Boyle	Term until May 2028
Councillor Brown	Term until May 2028
Councillor McGuire	Term until May 2028

Rothesay Works and Utilities Committee

Mayor Alexander	Term until May 2028
Councillor Brown	Term until May 2028

Pursuant to the Rothesay Procedural By-Law [5-24], Mayor Alexander serves as an *ex officio* member of all Council committees and may attend and participate in committee meetings in that capacity. That *ex officio* status is intended to support coordination among committees, facilitate the flow of information to and from Council, and provide leadership and guidance on matters under committee consideration.

The Mayor's *ex officio* appointment does not extend to the Rothesay Planning Advisory Committee or the Rothesay Heritage Committee, as the composition, appointment, and membership requirements of those bodies are established under specific provincial legislation and associated regulations. Membership on these committees must therefore be constituted in accordance with the applicable legislative framework rather than through the general committee appointment provisions of the Procedural By-Law.



Rothesay 2025 Annual Report



**This is the Annual Report of the
corporation of the town of Rothesay
for the 2025 fiscal year (January 1 to December 31)**

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2026June15OpenSessionFINAL_086

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Mayor Grant and Rothesay Council
RE: 2025 Annual Report

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

I am pleased to present the 2025 Annual Report for Rothesay, highlighting the collective efforts of staff and Council in delivering on our priorities, demonstrating measurable progress, and setting a clear and confident path forward into 2026 and beyond. Over the past year, Rothesay has continued to build on its strong foundation, achieving meaningful advances across key areas including responsible growth and development, environmental sustainability, community well-being, recreation, and long-term organizational planning. These accomplishments reflect a shared commitment to enhancing quality of life for residents while ensuring the community remains resilient, vibrant, and prepared for future opportunities.

This past year marked a period of important transition and renewal within our organization, with several key leadership changes that position Rothesay well for the future. In January 2025, former Director of Operations Brett McLean stepped into the role of Chief Administrative Officer, bringing with him a strong understanding of municipal operations and a proven track record of leadership. We also welcomed Mark Reade as Director of Planning and Development, Tim Colwell as Director of Operations and Chris Mott as Works Supervisor. All bring valuable experience and fresh perspectives to their respective roles, strengthening our capacity to deliver on Council's priorities and to support the continued growth and success of our community.

In May 2025, the Town launched a community fundraising campaign for the Rothesay Intergenerational Community Complex (RICC), a transformative, multi-phase initiative that will significantly enhance recreational infrastructure and community life in Rothesay. The RICC project includes construction of a new, modern arena with an integrated walking track, the revitalization and repurposing of the existing arena for court-based sports and community programming, and a physical connection between the two facilities. Together, these elements will create a cohesive, year-round hub designed to foster social interaction, wellness, and inclusive participation. The integrated design will support a wide range of users, from youth and families to older adults, and provide flexible space for community organizations such as the Rothesay HIVE.

Beyond recreation, the RICC is envisioned as a cornerstone investment in community well-being, accessibility, and long-term growth. It will strengthen opportunities for active living, reduce barriers to participation, and create a welcoming gathering place that reflects the evolving needs of residents in Rothesay and the surrounding region. This significant project is supported by strong partnerships across all levels of government, including a \$7 million contribution from the federal government and \$6 million from the Province of New Brunswick, underscoring its importance as a legacy asset for current and future generations.

Rothesay continues to be a highly sought-after location for residential growth, reflecting its strong quality of life, access to services, and proximity to the greater Saint John region. Over the past year, the Town has seen steady and diverse housing development across multiple neighbourhoods and housing types. That growth includes the addition of approximately 20 new single-family homes including Glengarry Estates which have been established and expanding areas such as Sagamore Point and along the Cameron Road corridor. In addition, one new 56 Unit apartment building has been developed, contributing to a broader mix of housing options within the community. Together, these developments are helping to support a more complete and balanced housing continuum, providing options for families, young professionals, and older adults alike, while reinforcing Rothesay's position as a desirable and sustainable place to live.

Rothesay remains a safe, connected, and forward-looking community. A community that grows with purpose, supports its residents and businesses, and continues to be a place people are proud to call home.

Matt Alexander
Rothesay Deputy Mayor

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



70 Hampton Road
Rothesay, NB
Canada E2E 5L5

T: 506-848-6600
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Rothesay@rothesay.ca
www.rothesay.ca

The Municipal Election of May 2026 will mark the end of the two terms during which I have had the privilege of serving as Mayor of our wonderful Town.

These ten years have been a time of great accomplishment in Rothesay, as the Team of Council and Staff have worked cohesively to bring many projects to fruition.

We have added many new housing units, which have contributed to easing the housing shortage; significantly, in addition to single family homes, there are now new housing options in Rothesay which are attractive not only to downsizing seniors, but also to young professionals and families.

Many recreational projects have also been accomplished: There have been significant upgrades to the Wells Recreation Park, such as new softball field (now lighted!) a new baseball field, extension of the trails, addition of a dog park and new pickleball courts. Perhaps the most noticeable addition to the Wells Park is the Wells Recreation Building, providing space for our Summer Day Camps, and many other community activities. Also, the turf on both the Upper and Lower Arthur Miller fields has been replaced.

The most exciting Recreational piece relates to the Rothesay Intergenerational Community Complex (RICC). After more than fifteen years of work, we have finally achieved the necessary funding support from the Provincial and Federal governments to allow this project to proceed. Finally, a new arena and walking track for Rothesay, as well as renovated space for court sports and a new home for the Rothesay HIVE! Construction will start in September 2026! Very exciting news for the entire Community. Thank you to our Federal and Provincial partners, Secretary Long and Minister Townsend for their remarkable support for this Project.

Traffic studies have been completed and new traffic lights added at the Grove/Hampton Road, Clark/Gondola Point Road, and Spruce/Clark Road intersections. To improve pedestrian safety, a number of new crosswalks have been added on the Hampton Road, and sidewalks have been added in growing neighborhoods close to schools.

The Town continues work on our new Wastewater Treatment Plant project, with construction slated to begin this Spring. Also on the Utilities side, we continue to work on expansion of our water supply to ensure that we will be able to support future growth.

One of the most remarkable accomplishments of the past 10 years has been the development and growth of the Rothesay HIVE, Rothesay's Age-Friendly Community Centre, which has developed significant Intergenerational and Multicultural connections in the community. This truly has been a success story, which has become a model across the province and an inspiration beyond. The staff and Volunteers of the HIVE have given us an example of community-building at its best.

I leave the Mayor's Office proud of the work done by the Council/Staff Team over the past 10 years, and I thank Rothesay Residents for their continued interest in, and input into, the development of our Town. My final request is for broad community support for the Community Fundraising Campaign for the RICC – the Community fundraising goals is 3 million dollars, please support this generational project if you are able.

Thank you for your support over the past 10 years.

Dr. Nancy Grant

Mayor

ROTHESAY

2025 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 Appendix “F” 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 Commission, which is composed of one unincorporated Rural District and six area municipalities centered on the mouth of the St. John River.

3.



GOVERNANCE

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

Council Members

The Rothesay Council includes:

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

and Councillors:

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

Council Meetings

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

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:

<p>Mayor Nancy Grant</p>	<p>Fundy Regional Service Commission 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</p>	<p>Counc. Bill McGuire</p>	<p>Personnel Committee Nominating Committee Emergency Measures Committee Parks and Recreation Committee Ice Fishing Working Group</p>
<p>Deputy Mayor Matt Alexander</p>	<hr/> <p>Works and Utilities Committee Finance Committee Personnel Committee Climate Change Adaptation Committee</p>	<p>Counc. Peter Lewis</p>	<hr/> <p>Board of Fire Commissioners, Kennebecasis Valley Fire Department Inc. Nominating Committee Planning Advisory Committee (Sep-Dec.)</p>
<p>Counc. Tiffany Mackay French</p>	<hr/> <p>Rothesay Heritage Preservation Review Board Kennebecasis Regional Joint Board of Police Commissioners UMNB Representative Planning Advisory Committee (Jan – Aug.)</p>	<p>Counc. Don Shea</p>	<hr/> <p>Planning Advisory Committee Kennebecasis Public Library Board Finance Committee Kennebecasis Regional Joint Board of Police Commissioners</p>
<p>Counc. Helen Boyle</p>	<hr/> <p>Finance Committee Age Friendly Advisory Committee Parks and Recreation Committee Ice Fishing Working Group</p> <hr/>	<p>Counc. Dave Brown</p>	<hr/> <p>Board of Fire Commissioners, Kennebecasis Valley Fire Department Inc. PRO Kids Personnel Committee Works and Utilities Committee Ice Fishing Working Group</p> <hr/>

Committees of Council (2025)

- 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
- *Ad Hoc – Ice Fishing Committee*
- *Ad Hoc – Rothesay Intergenerational Community Complex RICC Fundraising Board*

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



4.



ADMINISTRATION

Looking Ahead

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.

The past year marked a significant transition for the organization, as it was the first under new leadership following 27 years with our previous Town Manager. The new Chief Administrative Officer (CAO) assumed the role in January 2025 and has already made meaningful contributions towards fostering a positive, collaborative and forward-looking organizational culture. Human Resources has supported this transition by reinforcing communication, engagement and alignment across departments.

Employment Overview

Looking ahead to 2026, HR will focus on supporting the priorities of a newly elected Council while continuing to strengthen the organization's workforce. With three anticipated retirements, succession planning will be a key priority to ensure knowledge transfer and continuity of service. In addition, we will maintain a strong emphasis on recruitment and selection to attract and retain qualified talent, ensuring the organization remains well-positioned to meet both current and future community needs.

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.
- Preparing staff for organizational change.

5.



PROTECTIVE SERVICES

A. FIRE

The Kennebecasis Valley Fire Department Inc. (KVFD) is a corporation jointly owned by the Towns of Rothesay and Quispamsis that provides fire suppression, fire prevention, rescue services, and public education throughout both communities. Station 1 is located on Campbell Drive in Rothesay and Station 2 is located on Municipal Drive in Quispamsis.



The Department is equipped to handle a wide variety of emergencies, from structure fires to technical rescues. In 2025, the Department responded to 1,183 emergencies, of which 555 occurred in Rothesay, up from 518 in 2024. Of those 555 emergencies in Rothesay, 54 were motor vehicle accidents (Vehicle Accidents), and 279 were medical emergencies (Public Service – First Aid).

The Department consists of 42 firefighters, including 14 company officers such as senior firefighters, lieutenants, captains, a fire prevention officer, and a training officer. The management team includes a Fire Chief, Deputy Chief, two Division Chiefs, and Executive Assistant to the Chief, and a Finance Administrator. The Department also maintains a Fire Prevention Division responsible for fire inspections, public education, and community safety programs, as well as a Training Division dedicated to the ongoing development of firefighters.

Rothesay paid \$2, 792,001 for operating and \$61,742 for capital expenditures which is 40.3848% of the total in 2025. Details about the Fire Department are on its website:

<http://kvfire.ca>

The Fire Chief is Michael Boyle, MEd, BIS, ECFO

B. POLICE

The Kennebecasis Regional Police Force (KRPF) which is jointly funded by Rothesay and Quispamsis, provides policing services to Rothesay. The KRPF has 43 Sworn Officer positions and nine administrative positions.



Rothesay's share of 2025 operating cost is \$3,418,030 (39.75%) of the total annual budget for policing.

Oversight of the KRPF is charged to a Joint Board of Police Commissioners by the two towns and one Commissioner appointed by Provincial Minister of Public Safety. More information regarding the Kennebecasis Regional Police Force is on its website: www.kennebecasisregionalpolice.com

Police Chief - Steve Gourdeau (RETIRED April 2025)

Police Chief - R. Mike Young (May 2025)

C. KV EMERGENCY MEASURES ORGANIZATION

2025 was a year of continued development and advancement for the Kennebecasis Valley Emergency Measures Organization (KV EMO). Building on the formal establishment of the EMO program in 2024, the Committee focused on strengthening governance, refining strategic priorities, and enhancing operational readiness across the region.

The EMO Committee met regularly throughout the year to review and implement strategic goals aimed at providing greater focus and direction for the program. These efforts included continued development of policies and procedures, improved coordination between partner agencies, and alignment with provincial emergency management standards.

Throughout 2025, the Committee also placed a strong emphasis on seasonal preparedness. Planning and coordination efforts were undertaken in advance of the spring freshet and forest fire season, with a focus on risk awareness, resource readiness, and inter-agency collaboration involving the fire department, police force and both municipalities.

In addition, the committee reviewed and evaluated the Department's mobile command unit as a key asset to support EMO Operations. Work is ongoing to enhance the unit's capabilities, including the addition of communications system and other equipment required to support effective field operations and incident management.

While no major incidents required a full activation of the KV EMO in 2025, the continued focus on planning, coordination, and capability development has strengthened the region's future emergencies.

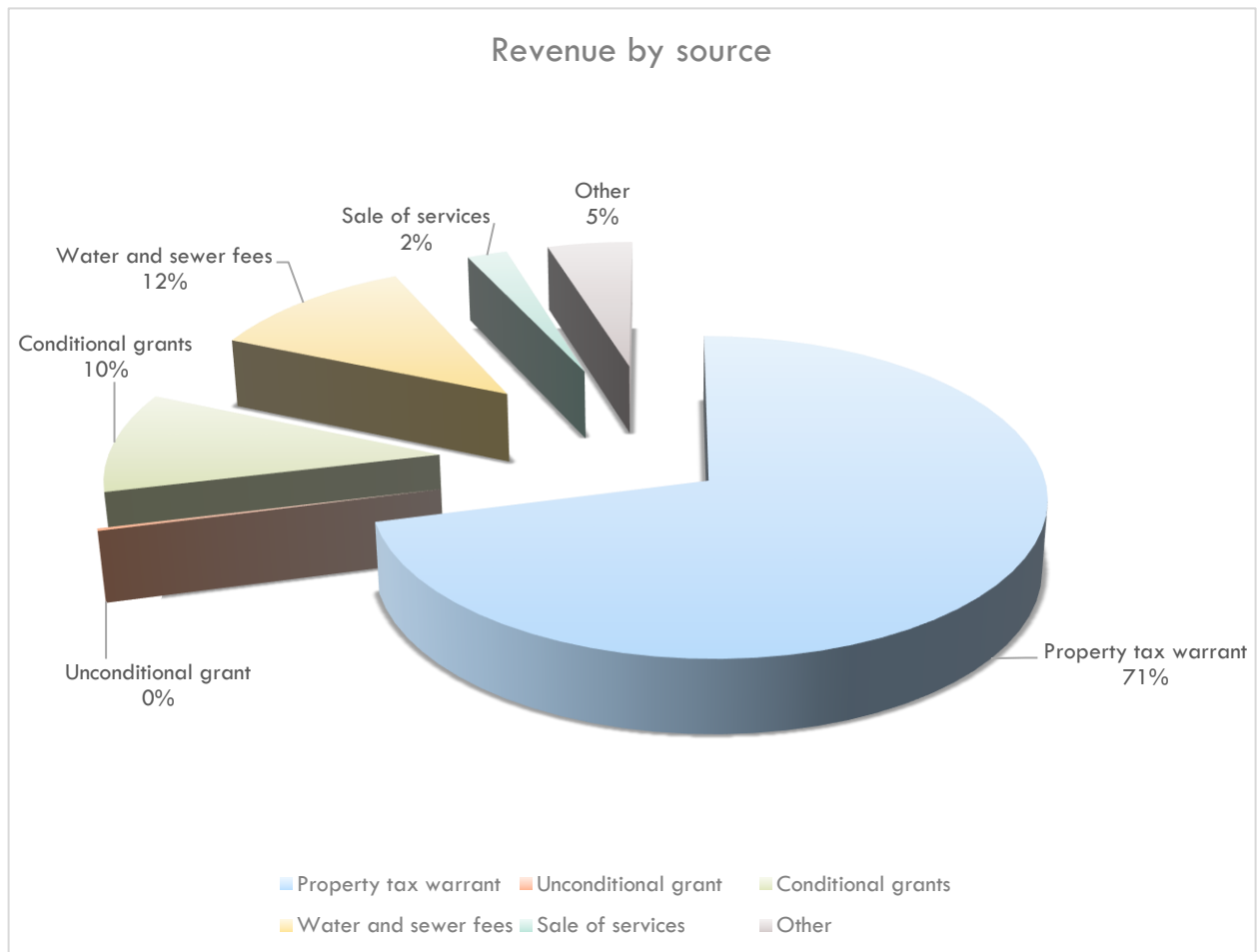


6. FINANCE



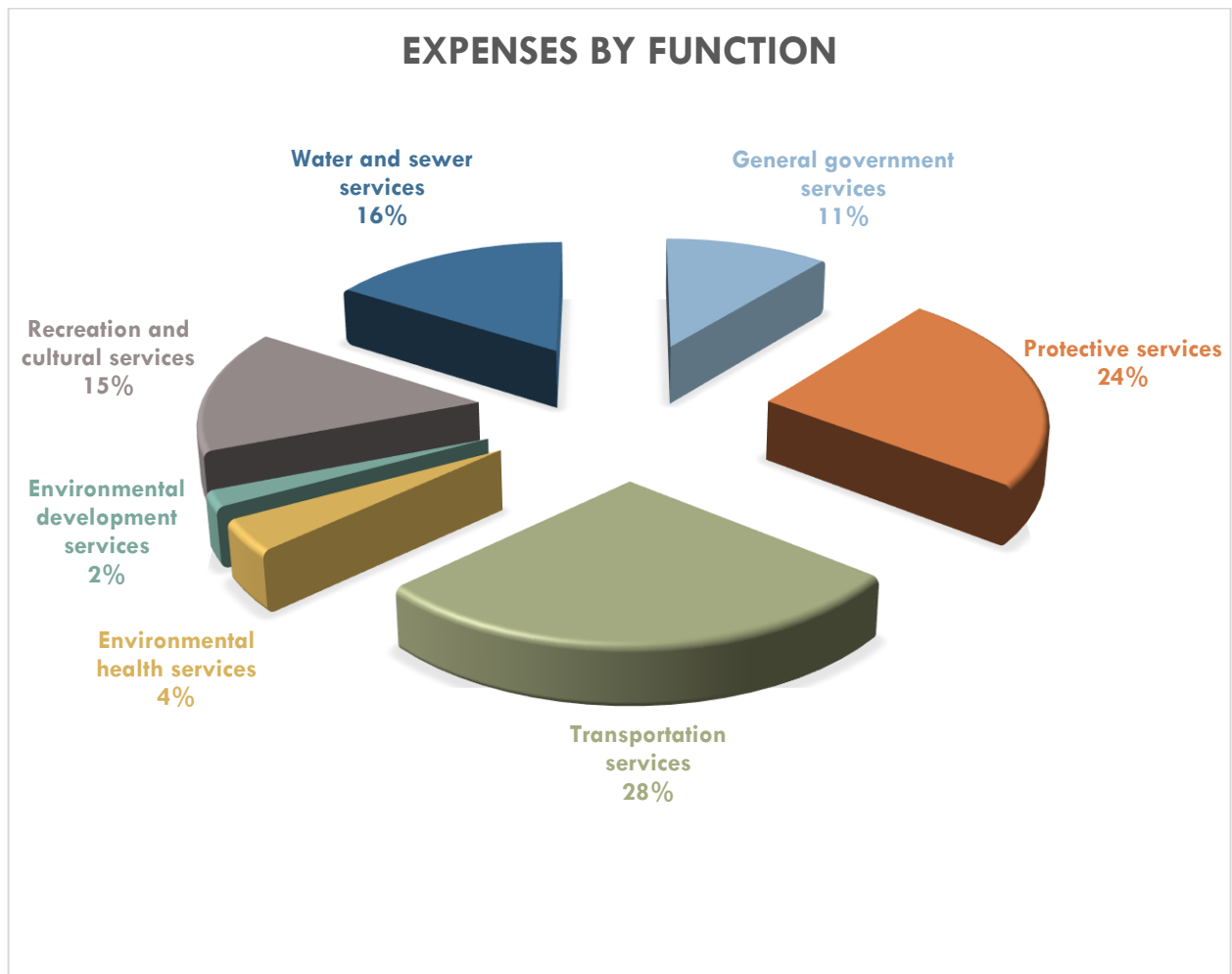
The Town finished the 2025 fiscal year with a general fund surplus of \$246,216 (2024 - \$112,285) and in the utility account \$75,969 (2024 - \$32,335) These will be brought into budgets in 2027. During the year, the Town retired \$1,266M of debt. The General Fund acquired a new debenture related to street reconstruction of \$450,000. The utility fund obtained a new debenture related to sewer projects of \$1,500,000. The Town current net debt is approximately \$428 per capita. General Fund debt services costs are 3.10% 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 services costs of 16.85%. The debt is repaid through utility charges.

The Town donated \$33,745 to various groups and good causes in 2025; none of these were for economic development purposes. A list of donations are found in Appendix A



The total tax base of the municipality for the purposes of setting the tax rate was \$2.022B. The tax rate for 2025 was \$1.17 per hundred dollars of assessment. Assessments are carried out by Service New Brunswick on behalf of all municipalities in the province at a cost of slightly less than two cents per hundred to the property owner and an equal amount paid by the Town. Six percent of the tax base is made up of non-residential properties that were taxed at a rate of \$1.989 + the \$2.27 Provincial rate.

Utility rates for the fiscal period were as follows: Water cost was \$1.29/m³ plus a fixed cost of \$58.75 per quarter. The annual sewer charge was \$525 in 2025 for a single-family house. Business and multi-family buildings pay by the size of the service connection to the Town system.



The total operating expenditures and debt service costs of the Town were \$27.3. Rothesay paid approximately \$163,000 in Provincial property tax in 2024 as well as HST to the Province of approximately \$700,000.

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

Doug MacDonald, CPA CA, is the Town Treasurer.

7.



PARKS & RECREATION

A. RECREATION

The Rothesay Recreation Department offers a comprehensive range of programs and services to residents and visitors year-round. Key facilities include the Rothesay Arena, Bill McGuire Centre, Rothesay Common, Rothesay HIVE, and the Wells Recreation Building. With programs and events taking place across the community throughout the year, we remain actively engaged in promoting recreation and community involvement. Programming is also delivered along trail systems, and supervised beach services are provided during the summer months.

2025 Highlights

Last year featured a number of successful events as well as new initiatives. Some of our highlights include the collaborative Fundy Winterfest event (which played host to the themed skate nights at the Rothesay Common and Winter Carnival on the Common), the Concert in the Common series, Canada Day celebrations, the popular Playground Programs, and the 27th Annual KV Santa Claus Parade. Building on the success of the inaugural Rothesay Age-Friendly Wellness Fair, the second Annual Rothesay Age-Friendly Wellness Fair was also held.

Fundy Winterfest

Fundy Winterfest was once again a tremendous success! Rothesay joined forces with Quispamsis, Grand Bay-Westfield, Saint John, Hampton, and Fundy-St. Martins to deliver a seven-week regional initiative aimed at promoting physical activity and recreation during the winter months.

Rothesay's Winterfest lineup featured a combination of large community events and self-guided activities, including:

- KV Brews N Bites – In its third year, this food and beverage tour partnered with 12 local businesses to provide an engaging winter experience. Participants visited local breweries and restaurants, collecting stamps on their maps for a chance to win the three grand prize packages. Just under 100 people submitted their maps to attend the Après-Ski wrap up event!
- Themed Skate Nights at the Rothesay Common – Every Wednesday night in February, hundreds gathered for themed skate nights, including the Costume Skate, Glow in the Dark Skate, DJ Skate, and Skate with the Saint John Sea Dogs. Due to inclement

weather, the Glow in the Dark Skate and the DJ Skate were combined into one event and moved indoors to the Rothesay Arena. Despite the change in venue, the event was very well attended and remained a highlight of the series. Sponsorships help cover the cost of program supplies for each theme night.

- Winter Adventures – We partnered with River & Trail to offer free snowshoe rentals, but unfortunately, snowfall was minimal this year. However, Winter Waldo returned, hiding in 10 different locations across Rothesay Trails, where he was found by 60 participants.
- The Town hosted a truly special and unique winter experience on February 8th, featuring Ice Dance International's Currier and Ives Vintage Skaters performing *Winter Tidings* on the Rothesay Common. The event drew a strong turnout, with many residents coming out to enjoy the enchanting performances and festive atmosphere. In addition to the standalone evening performance, a daytime performance was also held as part of Winter Carnival on the Common, which proved to be equally successful. Both performances offered memorable opportunities for the community to connect, celebrate the season, and experience the artistry of outdoor skating.
- Other Winterfest Events – Frozen Moment Photo Contest, Winter Carnival on the Common, Snowshoeing with the KV Walkers, and the Cliff Valley Astronomy event at Wells Recreation Park in partnership with River & Trail Outdoor Co.

Summer Programs & Events

Our Summer Playground Program saw 407 children registered across three locations: Kennebecasis Park Elementary, Rothesay Park Middle School, and the new Wells Recreation Park Community Centre. One venue changed to Rothesay High School due to some maintenance work that had to be completed at Rothesay Park School by the District. The location change worked well and our staff were able to provide great summer recreation experiences for the registered kids. The online punch pass system continued to offer parents a convenient way to purchase passes without visiting Town Hall.

Both Kennebecasis Park Beach and Renforth Beach were open and staffed with lifeguards throughout the summer, with Renforth Beach also supervised on weekends.

On Canada Day, hundreds gathered to celebrate our nation's 158th birthday with a flag-raising ceremony, live music, face painting, balloon animals, inflatables, bouncy castles, a BBQ, popcorn, cotton candy, cupcakes, ice cream, and more!



The Scribner Park Community Garden thrived once again with all 42 plots fully rented for the season.

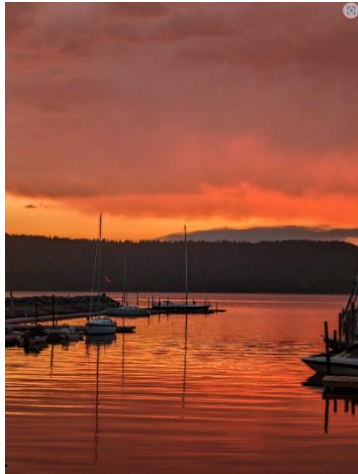
Fall & Winter Events

We hosted the 5th Annual Halloween Skating Party at the Rothesay Arena, inviting participants to skate in costume and have their face painted. There was also free hot chocolate as well as a spooky colouring corner.

The 27th Annual KV Santa Claus Parade lit up Hampton Road on Saturday, November 29th, attracting an estimated 10,000+ spectators. The parade was live-streamed on Facebook, garnering over 50,000 views. Voting for the People’s Choice Award was once again held online on our Facebook page, with the post reaching 82,071 Facebook users. We look forward to the 28th Annual Parade in 2026, themed “Cartoon Christmas.”



Through the Lens Photo Contest



Rothesay is well known for its people, history, quality of life and picturesque location in the Kennebecasis Valley. How fortunate we are to live in such a beautiful place in the world! The 12th Annual Through the Lens Photo Contest received 59 spectacular photos of various places in Rothesay. Voting took place from August 22nd to September 3rd and a total of 1,750 “likes” were recorded. The 2025 Through the Lens Photo Contest Winner was: Amanda McCauley.. Amanda’s photograph of a doe received 199 “likes”! Amanda was recognized for this achievement at the September 8, 2025, Council meeting.

AGE-FRIENDLY PROGRAMMING

Throughout 2025, the Rothesay Recreation Department provided many opportunities for older adults to thrive in our community.

Age-Friendly Wellness Fair

Rothesay’s Recreation Department hosted the second annual Rothesay Age-Friendly Community Wellness Fair on June 2, 2025. Attendees were able to take steps towards a better

lifestyle by stopping by one of the 35+ information booths including a health check (Glucose Screening Test & Blood Pressure Test). With over 300 participants coming to the Wellness Fair, it was a very successful event. Thank you to the sponsors, booths, and volunteers who made this community event happen. Thanks to the generosity of the many who attended - the raffle draw raised over \$425 for the Rothesay High School Adopt a Redhawk Program. Thank you to all the businesses and organizations who donated items for the amazing raffle basket.



Rothesay HIVE

The Rothesay HIVE membership grew from 205 in 2024 to 270 in 2025 a 32% 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, 2,530 seniors (65+) reside in Rothesay, making up 21.1% of the population. Based on the 2021 Statistics Canada report, 22.8% of New Brunswickers are aged 65 years and older, which is higher than the national average. The Government of New Brunswick noted that by 2030, over 28% of New Brunswick's population will be over the age of 65. Population projections show that growth could peak between 2031 and 2036. By 2050 there would be three times more people aged 85+. As more adults live well beyond the age of 65, the demand for services, support, and programs tailored to their unique needs will increase.



In 2025, Rothesay HIVE was named a finalist for the Community Impact Award at the Saint John Regional Chamber's 43rd Annual Outstanding Business Awards. While we did not take home the award, we were honoured to be recognized alongside so many inspiring organizations making a difference in our region. This nomination reflects the incredible contributions of our members, volunteers, and partners who help the Rothesay Hive foster connection, learning and community

every day. Thank you to the Chamber for celebrating the people, businesses, and organizations who make our communities stronger!

The Rothesay Hive continued to offer programs that have become the staple of the community centre: fitness classes (Five classes to choose from) -Latin line dancing classes, Tai Chi classes, book club, garden club, walking club, movie matinees, coffee and chats, cards and board games, mahjong games and lessons, bridge games and lessons, Grief Café, potlucks, lending libraries (books, puzzles, and pickleball equipment), information presentations, and a community resource library. The Rothesay HIVE Facebook group also continues to post in 2025; mindful moment videos that focused on improving older adults' mental, physical, and social wellness with helpful information and tips.

There were many special events celebrated in 2025, including the crowd favourite Potlucks (Valentine's Day Potluck, HIVE Turns Six Potluck, Summer Solstice Potluck, Summer Flavours Potluck, Friendsgiving Potluck, and Holiday Potluck). Fashion Show supporting the RICC, Kennebecasis Public Library: Summer Pop-Up Activities, and Imperial Theater: Workshop: 50+ Dance Class. In 2025 Rothesay Hive celebrated its 6th Birthday on May 23! To mark this milestone, we hosted a Potluck to celebrate among friends and enjoy some great food and cake. Also, a BIG thank you to everyone who has helped make the Rothesay Hive the special place that it is – each person who enters the space has been part of our journey.

The Saint John Newcomers' Centre continues to offer 'Future Engage' at Rothesay HIVE. The program brings people of all ages and backgrounds together for intergenerational and cross-cultural activities. The Saint John Newcomers' Centre also continued their "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.

The File of Life continues to be a valuable and popular resource for the community which can be accessed through 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 support. Thanks to the support of the Kennebecasis Valley Fire Department and the Kennebecasis Regional Police Force, additional File of Life kits were purchased in 2025 to ensure this program continues to be a success.

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

Rothesay maintains a network of parks and green spaces with major highlights such as the Rothesay Common, East Riverside-Kingshurst Park, Steele-Kennedy Nature Park, Wells Recreation Park, Renforth Wharf Park and smaller gems such as Dobbin Park and 150 Anniversary Park. The Town also maintains many outdoor recreation facilities including five ball fields, two synthetic turf surfaces at the Arthur Miller Fields, two irrigated soccer pitches and approximately 20 kilometers of walking, hiking and cross-country ski trails.

Highlites :

- The driveway and parking lot lighting was installed at Wells Recreation Park in 2025
- New Artificial Turf and civil work completed at the Arthur Miller Upper field
- Lights at the Wells Recreation Park Softball Field
- Pickleball Courts resurfaced and lined/nets at Wells Recreation Park



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





Parks	Rothesay Parks & Trails	Trails
The Rothesay Common		Wells Trail (12km)
East Riverside-Kingshurst Park		Hillside Trail (3 km)
Steele-Kennedy Nature Park		Bicentennial Trail (1.5km)
Wells Recreation Park		Villa Madonna Trail (0.5 km)
Renforth Wharf Park		Steele Kennedy Trail (0.95km)
Jordan Miller Park		
Stuart Dobbin Park		
150 Anniversary Park		

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 2025 operating cost is \$98,962 (38.94% 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.



**Rothesay Intergenerational Community Complex (RICC)
Community Fundraising Campaign – 2025 Highlights
Building a Space for Generations to Come**

The Rothesay Intergenerational Community Complex (RICC) is a transformative \$36 million recreation and community facility designed to bring people of all ages and abilities together through sport, wellness, recreation programming, and social connection.

In May 2025, the town of Rothesay launched the RICC Community Fundraising Campaign at a kick-off BBQ. The campaign aims to raise \$3,000,000 in community support through donations, sponsorships, and partnerships with local businesses and residents.

The campaign provides an opportunity for residents, families, and organizations to play a meaningful role in bringing the RICC to life and leaving a lasting legacy for future generations.

2025 Campaign Snapshot

- Funds Raised (as of December 31, 2025) - **\$349,000**
- Community Fundraising Goal - **\$3,000,000**
- Total Project Value **\$36,000,000**
- RICC Fundraising Campaign Volunteers - **13 Board Members**

These early contributions demonstrate strong community support and growing momentum toward the campaign goal.

Volunteer Leadership

At the **Mayor’s Tree Lighting event on the Rothesay Common in December 2025**, the Town introduced the volunteer leaders guiding the RICC Community Fundraising Campaign.

The **RICC Fundraising Campaign Board** includes:

Co-Chair Mary Ann Gallagher
Co-Chair Jamie Gallagher
Mark Hatfield
Mayor Dr. Nancy Grant
Miriam Wells
Scott Nelson
Sean Creary

Kim Beaton
Councillor Helen Boyle
Councillor Tiffany Mackay French
Dr. Steven Bryniak
Keith Dunphy
Sean O’Neill

Together, this dedicated group is helping build awareness, strengthen community partnerships, and support fundraising efforts across the region.

Community Partnerships & Fundraising Highlights

Several successful community partnerships helped generate early momentum for the campaign in 2025.

- **RICC x McDonald's Fundraiser Weekend – October 2025**
Raised **\$10,000** in support of the project.
- **Tim Hortons Holiday Smile Cookie Campaign – November 2025**
Raised **over \$9,500** in the Kennebecasis Valley.
- **RICC Campaign Board Introduction – December 2025**
Volunteer leaders and founding partners were recognized during the **Mayor's Tree Lighting event** on the Rothesay Common.
- **Founding Partner Gift – Dr. Nancy Grant and Dr. Steven Bryniak**
A transformative founding gift supporting the Rothesay Intergenerational Community Complex and helping lay the foundation for a facility that will serve residents of all ages and abilities for generations to come.

Community Engagement & Online Presence

To support fundraising and awareness efforts, the Town launched dedicated RICC Community Fundraising Campaign Facebook and Instagram pages to share updates, highlight donors, and promote opportunities for residents to get involved.

Residents and businesses can support the campaign through a variety of opportunities including:

- General donations of any amount
- Tiered sponsorship opportunities beginning at \$5,000
- Dedication opportunities such as arena seats, floor tiles, trees, and benches

Donations of \$5,000 and above are recognized on the RICC Legacy Wall, celebrating those helping to build a lasting community asset.

Looking Ahead to 2026

With strong early momentum and growing community support, the RICC Community Fundraising Campaign will continue expanding corporate sponsorships, community partnerships, and fundraising initiatives in 2026.

Once complete, the Rothesay Intergenerational Community Complex will serve as a vibrant hub for recreation, wellness, and connection — a place where generations of residents can gather, stay active, and thrive together.

8.  PLANNING AND DEVELOPMENT

A. BUILDING PERMITS

Rothesay issued 186 building permits in 2025 with a total construction value of \$28,408,806. This value of total construction was a record for Rothesay and was a 12.7% increase over the 2024 value of \$25,198, 976.

Noteworthy building permits issued in 2025 included:

- 13 Chapel Road – a - 48 unit building valued at \$10,000,000.
- Cameron Road – Four duplexes with a total value of \$1,900,000.
- Glengarry Estates – Six two-story and six single storey townhouses valued at \$2,200,000
- 110-110 Hampton Road – A new drive through restaurant valued at \$1,100,000.

B. BY-LAW ENFORCEMENT

Planning and Development Services is also responsible for enforcement of Town By-Laws including those regulating land use, noise, animal control, and signage. Enforcement is largely based on complaints forwarded to Town Staff.

Most enforcement cases related to animal control and land use. Seventeen cases relating to animal control were processed in 2025, largely focused on complaints related to dogs. Land use related enforcement was focused on unsightly properties and zoning infractions

	Rothesay Zoning By-Law	Dangerous and Unsightly Premises	Building By-Law	By-law to manage Town Owned Lands	Sign By-law	By-Law Respecting Animal Control	Flyer Distribution By-Law	Heritage Preservation By-law
2025	7	7	2	1	4	17	1	1

C. COMMUNITY PLANNING

Rothesay’s Planning Advisory Committee met ten times during 2025 to review thirty development applications. Major planning applications included:

- 110-12 Hampton Road – Conditional use approval for a new drive-through restaurant.
- Millenium Drive at Campbell Drive – Approval of a Development Agreement for a mixed-use development with 1277 dwelling units of varying sizes and building forms along with a commercial floor area of 93,801 square feet.
- Cameron Road – a rezoning to allow four new duplex buildings.

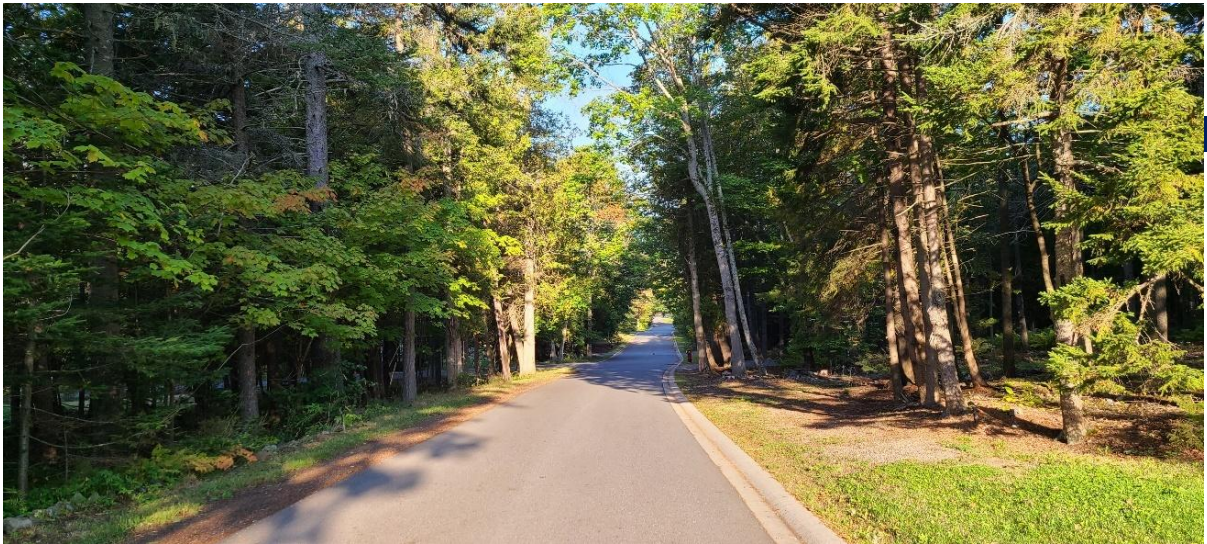
- Bridlewood Estates – a 43-lot subdivision for single family homes along new Public Streets in the Longwood Drive and Carriage Way neighbourhood.
- 2 Campbell Drive – A similar/compatible use application to allow for the establishment of an off-season boat storage facility.
- Public Street Vestings – Vesting of additional sections of Markton Drive and Rosedale Avenue to support roadway access for new development.

D. HERITAGE PRESERVATION BOARD

The Rothesay Heritage Preservation Review Board met two twice to consider the following applications for Certificate of Appropriateness:

- 18 Hampton Road for the installation of metal roofing to replace existing roofing.
- 12 Gondola Point Road for exterior painting involving new paint colours.
- 10 Hampton Road (Scotiabank) for new exterior signage.

Mark Reade is the Director of Planning & Development Services.



9.



PUBLIC WORKS

In 2025, the Public Works Department recorded 4,151,112 kg of salt/sand mixture that was placed by monitored equipment during road maintenance.

The Department saw a busy year; staff responded to 308 Service Requests, 204 Work Orders, 19 Street Disturbance Permits in 2025 and broken down in the table below.

Catch basins	16
Culverts	30
Ditches	9
General Drainage	7
General Transportation	14
Potholes	20
Locates	59
Snow Plow Damage	21

In 2025, the following infrastructure work was completed:

- Flush catch basins and storm lines yearly maintenance
- Flushing sanitary sewer with utilities yearly maintenance
- Flushing and Hydro excavation for utility repairs and storm repairs.
- Drainage Improvements: Goldie Court to Hampton Road, ditching and storm sewer installation
- 19 traffic studies with Black cat discrete radar device
- 14 placements of speed radar signs
- Miscellaneous concrete sidewalk repairs
- Upgrade Marr and Hampton crosswalk buttons and controls
- Repairs to Marr and Campbell Drive Traffic Light poles after two separate accidents
- Miscellaneous Storm Drainage Repairs

Asphalt Paving

The following streets were paved in 2025 as part of the Annual Asphalt resurfacing program:

Turnbull Court	250 m	
Fox Farm Road	170 m	
Rothesay Road	890 m	
Carriage Way	580 m	
Bel Air Avenue	325 m	
Joshua St	1775 m	
Willie Street	750 m	
Scott Avenue	370 m	

Drainage Mains

Brock Court 52 m

Curb and Sidewalk

Rothesay Road 45 m

Scott Avenue 370 m

Carriage Way 530 m

Water Main

Turnbull Court 260 m



10.  **UTILITIES**

A. WATER

In 2025, the Rothesay treatment plant at Carpenter Pond withdrew 687,559 m³ of raw water from the well network to produce 650,958 m³ of drinking water for distribution. Water treatment production decreased by 8.2% from 2024. 27 new water connections and 22 new sewer connections were made.

B. WASTEWATER

The following are the performance results for the three Town wastewater Treatment Lagoons for 2025.

KPARK	99,828	20.5	13.5
RENFORTH	86,615	2.5	4.5
FAIRVALE	2,607,847	22.6	18.8

Tim Colwell, P. Eng, is the Director of Operations (Works and Utilities).





Envision Saint John: The Regional Growth Agency is the Saint John Region’s lead economic development and visitor attraction agency, tasked with sustainably growing our economy and population. This work is done through a master service agreement with the Fundy Region Service Commission.

In 2025, Envision Saint John began actioning items from the Regional Economic Development Plan and Tourism Master Plan, and finished the development of a Regional Immigration Strategy. These plans do not live in isolation; rather, they are a unified resource to help navigate the Saint John Region’s overall growth. As the growth agency, our role is to help drive these plans forward, but success will come through collaboration with local industry, operators, community, and municipal partners. Our work to date is already showing the focus these plans have brought to regional efforts to help us strengthen our communities.

Copies of all regional plans can be found at <https://www.envisionsaintjohn.com/regional-insights-strategies>

There were significant accomplishments in each of the agency’s service areas in 2025. The following describes each area and some key results and insights for the year.

Real Estate Development – the agency supports the progress of commercial and residential development.

- In 2025, several significant residential projects of clients the agency works with broke ground. There was a total of **7,925** units represented within the developers’ project portfolios and **\$2.1B** in estimated construction value across the projects.

Industrial Attraction – working alongside provincial and federal partners, the agency supports attraction efforts for industrial opportunities.

- In 2025, there were a total of **45** industrial leads actively exploring investment in the Saint John Region. Working with a Montreal-based consulting firm, the agency broadened our outreach across key sectors, engaging with **500+** national and international leads.

Data Services – data resources from the agency help provide a clear understanding of regional and local markets to support informed decision making.

- Working with the Atlantic Economic Council, the agency delivered its second State of the Economy report, which was presented to the public virtually.

- The agency launched an improved version of its Regional Growth Dashboard, including an Economic Snapshot by the Atlantic Economic Council that is updated as data is made available. The Dashboard, along with the current Economic Snapshot, can be found at <https://www.envisionsaintjohn.com/dashboard>

Population Growth – the agency develops attraction and retention strategies and tools to grow the region’s population.

- On March 21st, 2025 – the International Day for the Elimination of Racial Discrimination – the agency launched its Regional Inclusivity Campaign, *Our Region, Our Home*. The campaign featured stories of 5 newcomers to the region and focuses on how we can all be part of creating welcoming, inclusive communities. More details can be found at www.ourregionourhome.com
- On April 1, 2025, the Saint John Local Immigration Partnership (SJLIP) officially transitioned to Envision Saint John, with a three-year funding agreement in place through Immigration, Refugees, and Citizenship Canada (IRCC).
- Work was complete on the development of the Regional Immigration Strategy, allowing for improved coordination of funding and priorities for immigration throughout the Saint John Region. Working Groups have been established and will continue to lead the work on this strategy in 2026.
- The SJLIP hosted the first annual Regional Immigration Sector Summit, *Pathways to Belonging*. **135+** participants attended the one-day event, which included opportunities for connection, knowledge exchange, celebrations of milestones, and a showcase of the progress of SJLIP initiatives.

Workforce Development – by convening the workforce ecosystem, the agency helps to develop and retain the required workforce to fuel the local economy.

- In 2025, **five** career fairs were hosted within the Saint John Region, each focused on a specific in-demand sector or segment of talent. **800** job seekers were connected with **55** unique employers.
- The agency delivered targeted marketing outreach in Ontario markets to position the Saint John Region as a place to grow your career and quality of life.
- Work continued with Port Saint John’s Workforce Partnership, with a focus on establishing a modernized labour dispatch system.
- **16** Healthcare Specialist Familiarization (FAM) tours were hosted to increase the awareness of healthcare opportunities within the region. **8** Specialists accepted positions here.
- Over **300** members of the medical community were engaged through events to support medical students and retain Family Physicians in the region. The Saint John Region is now ranked by Dalhousie Medical School Residents as the second preferred location to establish a family practice.

Entrepreneurship & Business Growth – the agency helps entrepreneurs realize their full potential and support their business from startup to scale up.

- **216** local entrepreneurs received guidance and navigation support related to starting or scaling up businesses.
- **21** loan applications were approved under the ACOA-funded Impact Loan Program administered by the agency. These loans total a value of **\$883,000**. **44** loans were managed at year end.

Destination Marketing & Sales – the agency positions the region as a destination of choice for leisure travel, meetings and conventions, travel trade professionals, sport tourism, and major events.

- The 2025 Destination Campaign “Bay-cation” was delivered through a variety of marketing channels in the Maritimes, as well as Ontario, Quebec, and the USA (New England).
- Additional targeted partnership campaigns were launched in Quebec. These included Imaginature, an immersive video experience and exhibition showcasing New Brunswick, with a focus for our region on the AREA 506 Waterfront Container Village; and a partnership with Pascan, YSJ, Aéroport Métropolitain de Montréal, and Tourisme Montérégie to raise awareness of the new Pascan route between Montreal and Saint John.
- **57** events were sponsored throughout the Saint John Region.
- The agency launched a new version of the online Welcome Ambassador Training Program, aimed at equipping residents with information about the region to turn them into Local Ambassadors. This training had **420** participants.
- The Saint John Region teamed up with provincial partners, alongside Moncton-Dieppe and Fredericton, to have a more prominent presence at sales events. This Meet.Connect.Explore partnership allows us to show up in a more impactful way, showcasing to planners why they should host events in one of the three major cities. This partnership has continued into 2026.
- **37** bids were submitted for a variety of meetings & conventions and sport-related events. **20** bids were won, with notable wins including:
 - 2029 Canada Games (estimated economic impact: **\$150,000,000**)
 - 2027 BKT World Men’s Curling Championship (estimated economic impact: **\$10,000,000**)
 - SPOHOX 2026 (estimated economic impact: **\$120,000** in 2026; future event hosting opportunities)

To see Envision Saint John’s full 2025 Year-in-Review and State of the Economy, visit <https://www.envisionsaintjohn.com/2025-year-review-state-economy>

12. APPENDICES

A. DONATIONS

NB Medical Education Trust	grant	cash	5,000	Support for Medical education
KV Food Basket	grant	cash	6,000	To offset operating cost
Touchstone Academy	grant	cash	500	Support for education
Pro Kids	grant	cash	7,500	To support programs
Symphony NB	grant	cash	2,500	To support programs
Junior Achievement NB	grant	cash	300	To support programs
Rothsay Elementary School	grant	cash	500	To support programs
Shining Horizons Therapeutic Riding Association	grant	cash	1,200	To support fundraiser
YMCA	grant	cash	125	To support programs
Royal Canadian Legion	grant	cash	1,120	To support programs
Rothsay Netherwood School	grant	cash	500	To support fundraiser
Fresh Start Services	grant	cash	500	To support programs
Junior Achievement NB	grant	cash	300	To support programs
Hilary Pond	grant	cash	500	To support fundraiser
St. Josephs Hospital Foundation	grant	cash	1,000	To support fundraiser
Powow – City of Saint John	grant	cash	500	To offset event costs
KV Old Boys	grant	cash	500	To support programs
Fresh Start	grant	cash	500	To support programs
YMCA	grant	cash	1,125	To support programs
Rothsay High School	grant	cash	5,000	To support fundraiser
Rothsay High School	grant	cash	1,000	Student Scholarship
Saint John Regional	grant	cash	1,000	To support fundraiser
TOTAL			\$33,745.00	

**B. REGULAR/SPECIAL/CLOSED
COUNCIL MEETINGS ATTENDANCE 2025**

Legend											
Present		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
Absent											
No Mtg											
Jan 13	√					*AA					
Feb 10	√					*AA EP					
Mar 10	√					*AA EP					
Mar 31 Sp. Mtg	√										
Apr 14	√										
May 12	√										
Jun 9	√										
Jun 16 PH	√										
Jul 14	√										
Jul 21 Public Mtg.	√								COI		
Aug 11	√						EP				
Sep 8	√										
Oct 14	√										
Oct 28 Budget	√							EP			
Nov 10	√										
Dec 8	√						EP				
Jan 13			√			*AA					
Feb 10			√			*AA EP					
Mar 10			√			*AA EP					
Apr 14			√								
Apr 22 WS			√								
May 12			√								
Jun9			√								
Jun 11 Sp. Mtg..			√								
Jul 14			√								
Aug 11			√				EP				
Sep 8			√								
Oct 14			√								
Oct 15 WS Budget			√					EP			
Nov 10			√								
Dec 8			√				EP				

*COI - Conflict of Interest declared *EP – electronic participation *AA authorized absence

Closed Committee Meetings

Finance Committee

23 January 2025

20 February 2025

Joint Finance Committee

25 September 2025

7 October 2025

Right To Information and Protection of Privacy Act (RTIPPA) requests

Requests: 6

Complaints: 2

C. COUNCIL REMUNERATION

Mayor Grant	D/Mayor Alexander	Councillor Shea	Councillor Lewis
\$50,000	\$25,500	\$23,000	\$23,000
Councillor McGuire	Councillor Mackay French	Councillor Boyle	Councillor Brown
\$23,000	\$23,000	\$23,000	\$23,000

Expenses - Mobility Charges (iPADs)

Mayor Grant - \$146

• Councillors - \$1,022

2025 COUNCIL EXPENSES	UMNB	FCM	TOTAL
Mayor Grant	---	----	
D/Mayor Alexander	\$764	\$1,225	
Councillor Boyle	----	\$1,241	
Councillor Brown	\$764	\$1,225	
Councillor Lewis	\$764	----	

SENIOR STAFF SALARY RANGES

POSITION	SALARY RANGE
Director of Administrative Services/Clerk	100,000 - 125,000
Director of Parks and Recreation	100,000 - 125,000
Director of Planning and Development	100,000 - 125,000
Director of Operations	100,000 - 125,000
Treasurer	125,000 - 150,000
Town Manager	150,000 - 175,000

D. 2025 EVENTS ATTENDED BY THE MAYOR AND COUNCIL

January 2025

Jan 16 Envision Medical Student Recruitment
Jan 19 OASIS Therapy Dog Presentation
Jan 20 Canada Games Bid Committee Meeting
Jan 27 Retirement Party for John Jarvie

February 2025

Feb 8 Carnival on the Common
Feb 9 Chinese New Year Gala
Feb 11 NB Power Information Session
Feb 20 Dinner with Canada Games Bid Committee
Feb 23 Multicultural Ramadan Bazaar
Feb 26 Kindness Day

March 2025

Mar 6 Hive International Women's Day Celebration
Mar 16 Multicultural Iftar
Mar 24 KVRP Change of Command Ceremony
Mar 26-27 UMNb Advocacy Days

April 2025

Apr 2 Canada Games Announcement, Fredericton
Apr 23 Red Triangle Awards
Apr 24 NB Medical Education First Gala
Apr 25 Official Opening of KRPF Building Expansion

May 2025

May 05 Saint John Newcomers Centre Volunteer Appreciation
May 08 Saint John Community Foundation Luncheon
May 09 RNS Art Show
May 12 OASIS Year in Review
May 12 Mount Allison University Convocation
May 13 Envision Year in Review
May 17 Flores de Mayo
May 20 Premier's Dinner
May 21 Chamber State of the Region
May 21 Fusion Meet and Greet
May 24 Lions Dog Guides Walk
May 24 Rothesay Elementary School 50th Anniversary
May 25 Asian Heritage Gala

May 28 Air Cadet's Review

June 2025

Jun 2 Age Friendly Wellness Fair
Jun 5 PRO Kids Fundraising Dinner
Jun 19 Rothesay Netherwood School Closing Ceremony & Graduation
Jun 19 Rothesay High School Graduation
Jun 21 Official Opening of East Coast Games Softball
Jun 26 Meeting with Provincial and Territorial Ministers Responsible for Local Government
Jun 27 East Coast Games Opening Ceremony
Jun 22 Tour of Hampton “Summit” Centre

July 2025

Jul 01 Canada Day on the Common
Jul 14 Presentation to Saint John Caucus
Jul 15 Tour of Port Saint John and Simms Corner with Minister Freeland
Jul 17 OASIS Barbeque
Jul 21 Opening Ceremony for Canadian Women’s Amateur Golf Championship, Riverside
Jul 29 David Goss Walk ‘n’ Talk at Common
Jul 31 Visit from Minister Lepage and RDC Staff members

August 2025

Aug 07 KV Go Bus trip

September 2025

Sep 04 Provincial Public Safety Meeting
Sep 10 L’Arche Fundraising Dinner
Sep 11 Saint John Regional Hospital Campaign Lunch
Sep 16 Presentation to Keller Williams Realty
Sep 18 Envision Immigration Strategy
Sep 18 Culture Fest in the Valley
Sep 20 Provincial Convention, Royal Canadian Legion

October 2025

Oct 3-5 UMN B Annual General Meeting in Fredericton
Oct 3-5 McDonald’s RICC Fundraiser
Oct 3 Wells Field Lighting Ceremony
Oct 15 Fashion Show RICC Fundraiser
Oct 22 Business Mixer (Drifters Brew Co.)
Oct 31 Poppy Ceremony at Branch 58 Legion
Oct 25 UNB Saint John Fall Convocation
Oct 26 Branch 58 Royal Canadian Legion Halloween Celebration

November 2025

Nov 01 Rothesay Netherwood School Dinner & Auction
Nov 4-6 Rothesay High School Production “Alice”

2026June15OpenSessionFINAL_123

Nov 07 Kennebecasis Park Elementary School Remembrance Ceremony
Nov 11 Branch 58 Ceremony at QPlex
Ceremony at Rothesay Common Cenotaph

Nov 13 Regional Chamber Outstanding Business Awards
Nov 14 Rothesay High School Battle at the Nest Hockey Tournament
Nov 15 Kennebecasis Lions Lobster Takeout
Nov 19 Rothesay Long Service Awards
Nov 20 Fundy Regional Service Commission Summit
Nov 28 Breakfast with Premier Holt (Regional Chamber)
Nov 28 Kennebecasis Regional Police Force Annual Awards Ceremony
Nov 29 Kennebecasis Valley Santa Claus Parade
Nov 29 St. Andrews Society Dinner

December 2025

Dec10 Mayor's Tree Lighting
Dec 7 Rothesay HIVE Fashion Show
Dec 15 Provincial Fire Safety Funding Announcement

B. AUDITED FINANCIAL STATEMENTS

ROTHESAY
CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 2024

ROTHESAY

DECEMBER 31, 2024

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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, 2024, 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, 2024, 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 14, 2025

ROTHESAY

CONSOLIDATED STATEMENT OF OPERATIONS

FOR THE YEAR ENDED DECEMBER 31, 2024

	2024 Budget (Note 29)	2024 Actual	2023 Actual
REVENUE			
Property tax warrant	\$ 22,262,389	\$ 22,262,389	\$ 20,123,774
Unconditional grant	78,584	78,584	104,782
Conditional government transfers (Note 30)	1,822,159	3,210,591	2,300,421
Services other governments	80,000	90,394	85,362
Sale of services (Note 30)	474,300	617,041	549,502
Other own source (Note 30)	98,007	512,929	312,954
Water and sewer user fees	3,526,007	3,618,999	3,365,101
Sundry income	<u>370,419</u>	<u>988,361</u>	<u>1,046,457</u>
	<u>28,711,865</u>	<u>31,379,288</u>	<u>27,888,353</u>
EXPENDITURE (Note 30)			
General government services	2,884,438	2,659,822	2,357,830
Protective services	6,408,425	6,021,855	5,911,655
Transportation services	6,260,902	6,765,205	6,667,119
Environmental health services	1,032,360	948,109	951,525
Environmental development services	753,090	477,211	567,039
Recreation and cultural services	3,850,650	3,667,728	3,454,222
Water and sewer services	<u>4,004,292</u>	<u>3,898,419</u>	<u>3,759,917</u>
	<u>25,194,157</u>	<u>24,438,349</u>	<u>23,669,307</u>
ANNUAL SURPLUS FOR THE YEAR	<u>\$ 3,517,708</u>	6,940,939	4,219,046
ACCUMULATED SURPLUS - BEGINNING OF YEAR		92,145,242	87,940,925
CHANGE IN OWNERSHIP OF CONTROLLED ENTITIES (Note 2)		<u>(13,877)</u>	<u>(14,729)</u>
ACCUMULATED SURPLUS - END OF YEAR		<u>\$ 99,072,304</u>	<u>\$ 92,145,242</u>

ROTHESAY

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

AS AT DECEMBER 31, 2024

	2024	2023
FINANCIAL ASSETS		
Cash and cash equivalents (Note 4)	\$ 9,680,097	\$ 11,224,515
Accounts receivable (Note 5)	2,223,753	2,303,966
Investments (Note 11)	323,297	365,807
Accrued pension asset (Note 17)	<u>259,481</u>	<u>73,098</u>
	<u>\$ 12,486,628</u>	<u>\$ 13,967,386</u>
LIABILITIES		
Short term loan (Note 8)	\$ 537,221	\$ -
Accounts payable and accrued liabilities (Note 10)	3,214,122	3,710,330
Deferred revenue (Note 9)	3,058,039	3,845,393
Long term debt (Note 12)	12,241,079	12,783,202
Accrued sick leave (Note 16)	99,077	102,652
Accrued retirement allowance (Note 17)	<u>1,114,559</u>	<u>1,078,722</u>
	<u>20,264,097</u>	<u>21,520,299</u>
NET DEBT	<u>(7,777,469)</u>	<u>(7,552,913)</u>
NON-FINANCIAL ASSETS		
Tangible capital assets (Note 23)	183,660,209	172,578,784
Accumulated amortization (Note 23)	<u>(76,922,129)</u>	<u>(73,058,909)</u>
	106,738,080	99,519,875
Inventory	53,389	142,001
Prepaid expenses	58,011	35,518
Unamortized debenture costs	<u>293</u>	<u>761</u>
	<u>106,849,773</u>	<u>99,698,155</u>
ACCUMULATED SURPLUS	<u>\$ 99,072,304</u>	<u>\$ 92,145,242</u>
CONTINGENT LIABILITY (Note 18)		
COMMITMENTS (Note 19)		

APPROVED BY:

 Mayor

 Town Treasurer

ROTHESAY

CONSOLIDATED STATEMENT OF CHANGES IN NET DEBT

AS AT DECEMBER 31, 2024

	2024	2023
Annual surplus	\$ 6,940,939	\$ 4,219,046
Acquisition of tangible capital assets	(12,608,332)	(8,362,647)
Proceeds on disposal of tangible capital assets	52,961	11,782
Amortization of tangible capital assets	5,157,418	5,021,096
Change in ownership of tangible capital assets	13,832	15,472
Loss on disposal of tangible capital assets	<u>165,916</u>	<u>143,347</u>
	(277,266)	1,048,096
Acquisition of inventories	(53,389)	(142,001)
Acquisition of prepaid assets	(58,011)	(35,518)
Acquisition of unamortized debenture costs	(293)	(761)
Consumption of inventories	142,001	35,691
Use of prepaid assets	35,518	32,923
Consumption of unamortized debenture costs	<u>761</u>	<u>1,234</u>
	(210,679)	939,664
Change in ownership of controlled entities	<u>(13,877)</u>	<u>(14,729)</u>
Decrease (increase) in net debt	(224,556)	924,935
Net debt - beginning of year	<u>(7,552,913)</u>	<u>(8,477,848)</u>
Net debt - end of year	<u>\$ (7,777,469)</u>	<u>\$ (7,552,913)</u>

APPROVED BY:

 Mayor

 Town Treasurer

ROTHESAY

CONSOLIDATED STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED DECEMBER 31, 2024

	2024	2023
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS		
OPERATING TRANSACTIONS		
Annual surplus	\$ 6,940,939	\$ 4,219,046
Loss on disposal of tangible capital assets	165,916	143,347
Amortization of tangible capital assets	5,157,418	5,021,096
Accounts receivable	80,213	(753,807)
Accounts payable and accrued liabilities	(496,208)	877,560
Deferred revenue	(787,354)	252,838
Accrued sick leave	(3,575)	(39,722)
Change in accrued pension obligation	(186,383)	(83,250)
Change in accrued retirement allowance	35,837	19,202
Change in inventory/prepaid expenses/unamortized debenture costs	<u>66,587</u>	<u>(108,432)</u>
	<u>10,973,390</u>	<u>9,547,878</u>
CAPITAL TRANSACTIONS		
Acquisition of tangible capital assets	(12,608,332)	(8,362,647)
Change in ownership of capital assets	13,832	15,472
Proceeds on disposal of tangible capital assets	<u>52,961</u>	<u>11,782</u>
	<u>(12,541,539)</u>	<u>(8,335,393)</u>
FINANCING TRANSACTIONS		
Short term loan	537,221	-
Long term debt (net)	<u>(542,123)</u>	<u>(276,765)</u>
	<u>(4,902)</u>	<u>(276,765)</u>
INVESTING TRANSACTION		
Increase (decrease) in investments	<u>42,510</u>	<u>(20,580)</u>
CHANGE IN OWNERSHIP OF CONTROLLED ENTITIES	<u>(13,877)</u>	<u>(14,729)</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(1,544,418)	900,411
CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR	<u>11,224,515</u>	<u>10,324,104</u>
CASH AND CASH EQUIVALENTS - END OF YEAR	<u>\$ 9,680,097</u>	<u>\$ 11,224,515</u>

ROTHESAY

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2024

1. PURPOSE OF THE ORGANIZATION

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

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

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

Reporting Entity

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

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

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

Interdepartmental and organizational transactions and balances are eliminated.

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

	2024	2023
Kennebecasis Regional Joint Board of Police Commissioners	39.750%	39.857%
Kennebecasis Valley Fire Department Inc.	40.605%	40.742%
Kennebecasis Public Library	38.940%	38.960%

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, 2024

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

Budget

The budget figures contained in these consolidated financial statements were approved by Council on November 15, 2023 and the Director of Community Finances on December 7, 2023.

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, 2024

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, 2024

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 25.

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 16 and a pension plan and retirement allowance as documented in Note 17.

Asset Retirement Obligations

Liabilities are recognized for statutory, contractual or legal obligations associated with the retirement of tangible capital assets when those obligations result from the acquisition, construction, development or normal operation of the assets. The obligations are measured initially at fair value, determined using present value methodology, and the resulting costs capitalized into the carrying amount of the related tangible capital asset. In subsequent periods, the liability is adjusted for accretion and any changes in the amount or timing of the underlying future cash flows. The capitalized asset retirement cost is amortized on the same basis as the related asset and accretion expense is included in the Consolidated Statement of Operations. As at December 31, 2024, no asset retirement obligations have been identified by management.

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, 2024:

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.

ROTHESAY

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2024

3. FINANCIAL INSTRUMENTS (cont'd)

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.

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>2024</u>	<u>2023</u>
Unrestricted	\$ 1,127,113	\$ 1,407,263
Restricted - reserve funds (Note 27)	8,233,341	9,555,732
Restricted - controlled entities	<u>319,643</u>	<u>261,520</u>
	<u>\$ 9,680,097</u>	<u>\$ 11,224,515</u>

5. ACCOUNTS RECEIVABLE

	<u>2024</u>	<u>2023</u>
Due from the Federal Government and its agencies (Note 6)	\$ 1,023,140	\$ 727,757
Due from the Province of New Brunswick (Note 7)	91,814	501,246
Water and sewer	1,058,905	895,981
Arena	16,077	67,523
Other	<u>33,817</u>	<u>111,459</u>
	<u>\$ 2,223,753</u>	<u>\$ 2,303,966</u>

6. DUE FROM FEDERAL GOVERNMENT AND ITS AGENCIES

	<u>2024</u>	<u>2023</u>
Canada Revenue Agency (HST refund)	\$ 550,499	\$ 691,266
RCMP Secondments	47,297	36,491
Canada Community Building Fund (CCBF)	<u>425,344</u>	<u>-</u>
	<u>\$ 1,023,140</u>	<u>\$ 727,757</u>

ROTHESAY

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2024

7. DUE FROM PROVINCE OF NEW BRUNSWICK

	2024	2023
Department of Transportation and Infrastructure	\$ -	\$ 500,000
Regional Development Corporation	51,864	-
WorkSafe NB	32,960	-
Department of Justice and Public Safety	<u>6,990</u>	<u>1,246</u>
	<u>\$ 91,814</u>	<u>\$ 501,246</u>

8. SHORT TERM LOAN

The Kennebecasis Regional Joint Board of Police Commissioners arranged a non-revolving loan bearing interest at the Bank of Nova Scotia's prime lending rate from time to time, minus 0.75% per annum. The facility is used to provide bridge financing for the building expansion project and is expected to be repaid in full by June 30, 2025. The Commission has received approval from the Municipal Capital Borrowing Board for financing to be received in 2025 and will be secured by Rothesay and Quispamsis.

9. DEFERRED REVENUE

	2024	2023
Government transfers - CCBF	\$ 3,013,277	\$ 3,817,006
Deferred revenue - Quispamsis	35,420	17,710
Deferred revenue - K-Park Levy (Note 15)	<u>9,342</u>	<u>10,677</u>
	<u>\$ 3,058,039</u>	<u>\$ 3,845,393</u>

10. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2024	2023
Accounts payable - trade	\$ 2,314,971	\$ 1,565,730
Bid deposits	154,050	129,050
Accrued interest	15,664	25,972
Accrued liabilities	<u>729,442</u>	<u>1,989,578</u>
	<u>\$ 3,214,122</u>	<u>\$ 3,710,330</u>

11. INVESTMENTS

The investments represent the Town's proportionate share of the investments of the KRJBPC. The investments consist of short term notes, Canadian equities and foreign equities and are recorded at fair market value. The unrealized gain (loss) on the investments at December 31, 2024 was \$30,731; 2023 - (\$1,415). The investments are restricted for future payment of retirement benefits.

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ROTHESAY

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2024

12. LONG TERM DEBT

(a) General Capital Fund

	Balance January 1, 2024	Issued during year	Redeemed during year	Balance December 31, 2024
New Brunswick Municipal Financing Corporation				
Debentures:				
CD13 4.048% - 5.115%, due 2043, OIC # 22-0018	\$ 1,000,000	\$ -	\$ 32,000	\$ 968,000
BG18 1.65% - 3.80%, due 2027, OIC # 10-12, 11-71, 99-77	14,000	-	1,000	13,000
BL26 1.2% - 3.7%, due 2034, OIC # 03-88, 11-71, 13-08	1,797,000	-	207,000	1,590,000
BN17 1.05% - 3.15%, due 2025, OIC # 10-12, 13-08	404,000	-	199,000	205,000
B019 1.45% - 3.50%, due 2031, OIC # 13-08	910,000	-	205,000	705,000
BX18 0.90% - 2.95%, due 2040, OIC # 19-0020	894,000	-	36,000	858,000
BY23 0.50% - 1.80%, due 2030, OIC # 19-0020	<u>248,000</u>	<u>-</u>	<u>34,000</u>	<u>214,000</u>
	<u>\$ 5,267,000</u>	<u>\$ -</u>	<u>\$ 714,000</u>	<u>\$ 4,553,000</u>

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

2025 - \$671,000; 2026 - \$475,000; 2027 - \$330,000; 2028 - \$330,000; 2029 - \$340,000

In 2025, debenture BN17 will mature with a final amount due of \$205,000.

ROTHESAY

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2024

12. LONG TERM DEBT (cont'd)

(b) Water and Sewer Capital Fund

	Balance January 1, 2024	Issued during year	Redeemed during year	Balance December 31, 2024
New Brunswick Municipal Financing Corporation				
Debentures:				
CA20 0.855% - 2.378%, due 2031, OIC # 00-0018	\$ 777,000	\$ -	\$ 91,000	\$ 686,000
CF8 4.151% - 4.911%, due 2044, OIC # 21-0061	-	800,000	-	800,000
BG19 1.65 - 3.80%, due 2027, OIC # 11-0045	365,000	-	15,000	350,000
BH23 1.35 - 3.80%, due 2032, OIC # 00-0018	374,000	-	36,000	338,000
BL27 1.2% - 3.7%, due 2034, OIC # 11-0045	783,000	-	28,000	755,000
BN18 1.05% - 3.15%, due 2025, OIC # 15-38	77,000	-	38,000	39,000
BP21 1.20% - 3.80%, due 2036, OIC # 18-0020	709,000	-	22,000	687,000
BR22 1.65% - 3.30%, due 2037, OIC # 15-0069	1,115,000	-	33,000	1,082,000
BU21 2.55% - 3.7%, due 2038, OIC # 15-0069, 96-006, 96-0072	986,000	-	88,000	898,000
BY24 0.50% - 2.60%, due 2040, OIC # 19-0020	<u>690,000</u>	<u>-</u>	<u>20,000</u>	<u>670,000</u>
	<u>5,876,000</u>	<u>800,000</u>	<u>371,000</u>	<u>6,305,000</u>
Canada Mortgage and Housing Corporation				
CMHC 3.70%, due 2030 OIC # 09-119, 09-139, 10-012	<u>1,540,559</u>	<u>-</u>	<u>196,833</u>	<u>1,343,726</u>
	<u>\$ 7,416,559</u>	<u>\$ 800,000</u>	<u>\$ 567,833</u>	<u>\$ 7,648,726</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 \$336,305 (2023 - \$374,640) 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: 2025 - \$593,035; 2026 - \$574,639; 2027 - \$892,528; 2028 - \$592,715; 2029 - \$590,209

In 2025, debenture BN18 will mature with a final amount due of \$39,000. 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, 2024

12. LONG TERM DEBT (cont'd)

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

	Balance January 1, 2024	Issued during year	Redeemed during year	Balance December 31, 2024
New Brunswick Municipal Financing Corporation				
Debtures:				
BL45 1.2% - 3.1%, due 2024, OIC # 02-66, 03-53	\$ 22,130	\$ -	\$ 22,130	\$ -
BN35 1.05% - 3.15%, due 2025, OIC# 03-53	77,513	-	38,160	39,353
	<u>\$ 99,643</u>	<u>\$ -</u>	<u>\$ 60,290</u>	<u>\$ 39,353</u>

Principal payment required during the next year is \$39,353.

Total Long term debt:

	2024	2023
General Capital Fund	\$ 4,553,000	\$ 5,267,000
Water and Sewer Capital Fund	7,648,726	7,416,559
Jointly Controlled Entity - KRJPC	39,353	99,643
	<u>\$ 12,241,079</u>	<u>\$ 12,783,202</u>

13. 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 27).

14. 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, 2024, the balance in this reserve was \$389,097 (2023 - \$353,430).

15. 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.

ROTHESAY

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2024

16. 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 38 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 3.50% for KVFD;
- the discount rate used to determine the accrued benefit obligations is 2.54% for Rothestay and 4.25% 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 2024	2023
Rothestay	\$ 50,200	\$ 22,100
KRJBPC	6,876	6,895
KVFD	<u>42,000</u>	<u>73,657</u>
	<u>\$ 99,076</u>	<u>\$ 102,652</u>

ROTHESAY

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2024

17. 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 50.

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 employee must be of retirement age of 60 years old for police officers and 62 years old for civilian members.

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:

	2024	2023
Rothsay	\$ 543,187	\$ 493,887
KVFD	273,783	246,269
KRJBPC	<u>297,589</u>	<u>338,566</u>
Balance at end of year	<u>\$ 1,114,559</u>	<u>\$ 1,078,722</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 Local Governance 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, 2022 and resulted in an overall NB MEPP accrued benefit obligation of \$148,620,600 based on the accounting basis.

ROTHESAY

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2024

17. 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, 2023:

- the expected inflation rate is 2.10% (prior 2.10%);
- the discount rate used to determine the accrued benefit obligation is 6.05% (prior 6.15%);
- the expected rate of return on assets is 6.05% (prior 6.15%);
- 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, 2022 indicated that the present value of the accumulated plan benefits exceeded the market value of the net assets available for these benefits. The pension plan has been granted a solvency deficiency exemption by the Province of New Brunswick. On a going concern valuation basis, the actuarial valuation indicated a plan deficit of \$12,228,600, a change of \$13,522,700 from the December 31, 2021 surplus of \$1,294,100. Based on the assumptions as at December 31, 2022, 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, 2022, the NB MEPP provides benefits for 325 retirees. Total benefits payments to retirees and terminating employees during 2024 are estimated to be approximately \$5,440,900 (actual 2023, \$7,516,800) 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 participating body contributes an amount that equals their employees contributions amounts. Pension fund assets are invested in short term securities, bonds, Canadian equities, real estate, infrastructure and foreign equities. Combined employees and participating bodies' contributions for 2024 are estimated to be approximately \$9,335,000 (actual 2023, \$9,159,600) 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 46.4 (as at Dec 31, 2022);
- benefit payments were \$301,500 in 2023 and were estimated to be \$239,200 in 2024; and
- combined contributions were \$486,500 in 2023 and were estimated to be \$500,600 in 2024.

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 (2023- 44.3);
- benefit payments were \$613,200 in 2023 and were estimated to be \$613,200 in 2024; and
- combined contributions were \$643,600 in 2023 and were estimated to be \$663,000 in 2024.

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

- The average age of the 51 active employees covered by the NB MEPP is 43.7 (2023 - 44.3);
- benefit payments were \$959,400 in 2023 and were estimated to be \$518,800 in 2024; and
- combined contributions were \$922,600 in 2023 and were estimated to be \$948,400 in 2024.

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ROTHESAY

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2024

17. POST EMPLOYMENT BENEFITS PAYABLE (cont'd)

In addition to determining the position of the NB MEPP as it relates to Rothessay and the other controlled entities as at December 31, 2022 and December 31, 2023, NB MEPP's actuary performed an extrapolation of the December 31, 2023 accounting valuation to determine the estimated position as at December 31, 2024. The extrapolation assumes assumptions used as at December 31, 2024 remain unchanged from December 31, 2023. The extrapolation also assumes assets return 6.05%, net of all fees and expenses. If experience is different than assumed, amounts will be adjusted to reflect actual experience. Results of the extrapolation are as follows:

	Estimated Jan 1, 2024 to Dec 31, 2024	Jan 1, 2023 to Dec 31, 2023
Accrued Benefit Asset		
Accrued benefit liability at beginning of period	\$ (73,098)	\$ 10,152
Change in ownership percentage	137	(201)
Adjustment to actual	(48,930)	32,221
Pension expense for the year	435,810	452,169
Employer contributions	(573,400)	(567,439)
Accrued benefit asset at end of period		\$ (259,481)
\$ (73,098)		

In summary, the consolidated accrued benefit asset is estimated to be \$259,481 as at December 31, 2024. The December 31, 2023 asset was estimated in the prior year. The actual asset was calculated to be \$122,028. The difference of \$48,930 has been recorded in the current year. This amount is included in the post employment benefits payable on the consolidated statement of financial position.

	Estimated Jan 1, 2024 to Dec 31, 2024	Jan 1, 2023 to Dec 31, 2023
Rothessay	\$ (119,900)	\$ (31,900)
KVFD	46,330	18,986
KRJBPC	(185,911)	(60,184)
	\$ (259,481)	\$ (73,098)

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

	Estimated Jan 1, 2024 to Dec 31, 2024	Jan 1, 2023 to Dec 31, 2023
Reconciliation of Funded Status at End of Period		
Accrued benefit obligation	\$ 23,275,478	\$ 21,858,971
Plan assets	(22,128,265)	(20,463,624)
Plan deficit	1,147,213	1,395,347
Adjustment to actual	-	48,930
Unamortized experience gains	(1,406,694)	(1,517,375)
Accrued benefit liability at end of period	\$ (259,481)	\$ (73,098)

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ROTHESAY

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2024

17. POST EMPLOYMENT BENEFITS PAYABLE (cont'd)

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

	Estimated Jan 1, 2024 to Dec 31, 2024	Jan 1, 2023 to Dec 31, 2023
Reconciliation of Accrued Benefit Obligation		
Accrued benefit obligation at beginning of period	\$ 21,858,971	\$ 20,563,681
Change in ownership	(39,464)	(58,865)
Current service cost	826,336	770,952
Benefits payments	(694,413)	(933,718)
Interest for period	1,324,048	1,256,039
Experience gain during period	—	260,882
Accrued benefit obligation at end of period	<u>\$ 23,275,478</u>	<u>\$ 21,858,971</u>

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

	Estimated Jan 1, 2024 to Dec 31, 2024	Jan 1, 2023 to Dec 31, 2023
Reconciliation of Plan Assets		
Plan assets at beginning of period	\$ 20,463,624	\$ 18,616,154
Change in ownership	(37,181)	(53,960)
Employer contributions	573,400	558,109
Employee contributions	573,400	558,327
Benefit payments	(694,413)	(933,718)
Return on plan assets during period	<u>1,249,435</u>	<u>1,718,712</u>
Plan assets at end of period	<u>\$ 22,128,265</u>	<u>\$ 20,463,624</u>

Total expense related to pensions include the following components:

	Estimated Jan 1, 2024 to Dec 31, 2024	Actual Jan 1, 2023 to Dec 31, 2023
Pension Expense		
Employer current service cost	\$ 252,936	\$ 212,625
Interest on accrued benefit obligation	1,324,048	1,256,039
Expected return on assets	(1,249,434)	(1,147,193)
Amortization of unrecognized balances		
Experience loss	108,260	130,698
Pension expense	<u>\$ 435,810</u>	<u>\$ 452,169</u>

The pension expense is included in the statement of operations.

ROTHESAY

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2024

18. 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, 2024 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.

19. 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 year is \$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 three years are as follows:

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

20. 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 2024, the Town has complied with these restrictions.

Capital Funds

At December 31, 2024, there was \$329,500 short term funds (2023 - \$329,500) borrowed from other funds and no short-term funds (2023 - nil) borrowed from a financial institution to provide interim funding for capital projects in the General Capital Fund.

At December 31, 2024, there was \$1,208,934 short-term funds (2023 - \$515,000) borrowed from other funds and no short-term funds (2023 - 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, 2024

20. 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 # 23-0068	 <u>\$ 10,000,000</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.

21. 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:

	2024	2023
2024 Surplus	\$ 32,335	\$ -
2023 Surplus	40,521	40,521
2022 Surplus	<u>-</u>	<u>33,993</u>
	<u>\$ 72,856</u>	<u>\$ 74,514</u>

22. COMPARATIVE FIGURES

Some of the comparative figures have been reclassified to conform to the current year's presentation.

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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2024

23. SCHEDULE OF TANGIBLE CAPITAL ASSETS

COST	Land	Land Improvements	Buildings and Leasehold Improvements	Vehicles	Machinery and Equipment	Infrastructure				Subtotal	Assets Under Construction	2024 Total	2023 Total
						Roads and Streets	Storm Sewer	Water	Sewer				
Balance - beginning of year	\$ 4,929,082	\$ 9,862,231	\$ 17,441,764	\$ 6,408,910	\$ 6,202,603	\$ 46,632,348	\$ 21,775,729	\$ 29,927,286	\$ 27,631,289	\$ 170,811,252	\$ 1,767,427	\$ 172,578,679	\$ 164,706,278
Change in ownership	(412)	(409)	(13,305)	(6,855)	(2,397)	-	-	-	-	(22,978)	-	(22,978)	(28,414)
Add: Net additions during the year	270,411	638,378	181,355	1,885,383	480,649	5,623,178	135,000	385,000	1,244,335	10,185,689	2,422,643	12,608,332	8,362,647
Less: Disposals during the year	-	-	-	(61,732)	(210,651)	(1,186,167)	(34,624)	-	(10,650)	(1,503,824)	-	(1,503,824)	(461,727)
Balance - end of year	\$ 5,199,081	\$ 10,500,700	\$ 17,609,814	\$ 6,326,516	\$ 6,469,804	\$ 50,469,359	\$ 21,876,105	\$ 30,332,286	\$ 28,886,924	\$ 179,470,130	\$ 4,190,070	\$ 183,660,200	\$ 172,578,788
ACCUMULATED AMORTIZATION													
Balance - beginning of year	-	5,596,383	6,166,865	4,411,701	3,898,062	24,181,457	8,411,196	10,089,628	10,343,512	73,058,804	-	73,058,804	68,357,353
Change in ownership	-	(104)	(4,077)	(3,393)	(1,572)	-	-	-	-	(9,146)	-	(9,146)	(12,942)
Add: Amortization during the year	-	324,813	470,349	720,498	559,841	1,619,544	349,303	653,285	499,585	5,157,418	-	5,157,418	5,031,896
Less: Accumulated amortization on disposals	-	-	-	(50,134)	(156,473)	(1,018,786)	(20,039)	-	(7,577)	(1,284,947)	-	(1,284,947)	(706,938)
Balance - end of year	-	5,921,092	6,593,137	5,078,692	4,219,858	34,798,257	8,740,460	10,742,913	10,835,920	76,922,128	-	76,922,128	73,048,989
NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS													
	\$ 5,199,081	\$ 4,579,608	\$ 11,016,677	\$ 1,247,824	\$ 2,249,946	\$ 25,679,102	\$ 13,135,645	\$ 19,589,373	\$ 18,051,004	\$ 102,548,010	\$ 4,190,070	\$ 106,738,080	\$ 99,529,825
Consists of:													
General Fund Assets	\$ 4,829,831	\$ 4,455,376	\$ 6,296,982	\$ 2,261,595	\$ 1,547,105	\$ 25,486,952	\$ 13,135,645	\$ (348,287)	\$ -	\$ 57,664,939	\$ 2,665,955	\$ 60,310,874	\$ 54,326,355
Utility Fund Assets	119,971	-	1,015,923	58,724	347,509	192,150	-	19,837,660	18,051,004	39,622,991	878,012	40,501,003	39,737,726
Controlled Entities	249,279	123,732	3,704,052	827,205	355,332	-	-	-	-	5,260,180	646,103	5,906,283	5,465,794
	\$ 5,199,081	\$ 4,579,608	\$ 11,016,677	\$ 1,247,824	\$ 2,249,946	\$ 25,679,102	\$ 13,135,645	\$ 19,589,373	\$ 18,051,004	\$ 102,548,010	\$ 4,190,070	\$ 106,738,080	\$ 99,529,825

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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2024

24. SCHEDULE OF TANGIBLE CAPITAL ASSETS FOR JOINTLY CONTROLLED ENTITIES

	Land	Land Improvements	Buildings	Vehicles	Machinery and Equipment	Assets Under Construction	2024 Total	2023 Total
COST								
Balance - beginning of year	\$ 249,691	\$ 231,151	\$ 5,800,327	\$ 1,880,751	\$ 1,096,476	\$ -	\$ 9,264,396	\$ 8,078,637
Change in ownership	(412)	(469)	(13,307)	(6,035)	(2,797)	-	(32,978)	(28,414)
Add: Net additions during the year	-	-	42,856	147,584	31,410	646,103	867,953	1,308,382
Less: Disposals during the year	-	-	-	(61,732)	-	-	(61,732)	(94,209)
Balance - end of year	<u>249,279</u>	<u>230,742</u>	<u>5,829,876</u>	<u>1,966,548</u>	<u>1,135,089</u>	<u>646,103</u>	<u>10,047,639</u>	<u>9,264,396</u>
ACCUMULATED AMORTIZATION								
Balance - beginning of year	-	94,016	1,972,803	1,054,159	687,624	-	3,808,602	3,557,346
Change in ownership	-	(104)	(4,677)	(3,395)	(1,572)	-	(9,146)	(12,942)
Add: Amortization during the year	-	13,098	157,100	138,191	83,705	-	192,094	343,663
Less: Accumulated amortization on disposals	-	-	-	(50,114)	-	-	(50,114)	(79,463)
Balance - end of year	<u>-</u>	<u>107,010</u>	<u>2,125,826</u>	<u>1,138,843</u>	<u>769,757</u>	<u>-</u>	<u>4,141,436</u>	<u>3,808,602</u>
NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS	<u>\$ 249,279</u>	<u>\$ 123,732</u>	<u>\$ 3,704,050</u>	<u>\$ 827,705</u>	<u>\$ 365,332</u>	<u>\$ 646,103</u>	<u>\$ 5,906,203</u>	<u>\$ 5,455,794</u>

ROTHESAY

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2024

25. SCHEDULE OF SEGMENT DISCLOSURE

	General	Protective	Transportation	Environmental Health	Environmental Development	Recreation and Culture	Water and Sewer	2024 Consolidated	2023 Consolidated
REVENUE									
Property tax warrant	\$ 3,498,674	\$ 8,010,537	\$ 5,094,308	\$ 1,247,142	\$ 926,558	\$ 3,485,170	\$ -	\$ 22,262,389	\$ 20,123,774
Sale of services	131,567	-	-	-	-	485,474	-	617,041	549,502
Services provided to other governments	-	-	90,394	-	-	-	-	90,394	85,362
Other own source	308,082	1,225	4,708	-	198,914	-	-	512,929	312,954
Unconditional grant	12,350	28,277	17,982	4,402	3,271	12,302	-	78,584	104,782
Conditional government transfers	986,173	-	1,110,000	-	-	692,958	423,460	3,210,591	2,300,421
Water and sewer user fees	-	-	-	-	-	-	3,618,999	3,618,999	3,365,161
Sundry and interest	104,025	306,800	-	-	-	10,801	266,733	988,361	1,046,457
	<u>5,040,871</u>	<u>8,346,839</u>	<u>6,317,392</u>	<u>1,251,544</u>	<u>1,128,743</u>	<u>4,686,707</u>	<u>4,607,192</u>	<u>31,379,288</u>	<u>27,888,333</u>
EXPENDITURE									
Salaries and benefits	1,273,859	5,006,178	1,529,422	-	275,313	1,380,827	591,892	10,056,691	9,477,678
Goods and services	1,242,409	672,910	2,318,205	948,168	201,898	1,468,475	1,711,158	8,563,163	8,541,770
Interest	12,103	43,847	51,622	-	-	72,404	262,506	442,482	430,697
Other	52,679	(1,344)	164,187	-	-	-	3,073	218,595	198,067
Amortization	78,773	300,264	2,701,769	-	-	766,022	1,330,590	5,157,418	5,021,095
	<u>2,659,823</u>	<u>6,021,855</u>	<u>4,765,205</u>	<u>948,168</u>	<u>477,211</u>	<u>3,667,728</u>	<u>3,898,419</u>	<u>24,638,349</u>	<u>23,669,307</u>
Surplus (deficit) for the year	<u>\$ 2,381,048</u>	<u>\$ 2,324,984</u>	<u>\$ (447,813)</u>	<u>\$ 303,416</u>	<u>\$ 651,532</u>	<u>\$ 1,018,979</u>	<u>\$ 708,773</u>	<u>\$ 6,940,939</u>	<u>\$ 4,219,046</u>

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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2024

24. RECONCILIATION OF ANNUAL SURPLUS

	General Operating Fund	General Capital Fund	Utility Operating Fund	Utility Capital Fund	General Operating Reserve Fund	General Capital Reserve Fund	Utility Operating Reserve Fund	Utility Capital Reserve Fund	Jointly Controlled Entities	Total
2024 annual surplus (deficit)	\$ 6,138,986	\$ (1,749,673)	\$ 1,647,732	\$ 274,400	\$ 30,073	\$ 272,297	\$ 5,859	\$ 65,104	\$ 646,114	\$ 6,940,939
Adjustments to annual surplus										
Surplus (deficit) for funding requirements:										
Second previous year's surplus (deficit)										
Second previous year's surplus (deficit)	128,845	-	33,993	-	-	-	-	-	(1,189)	161,649
Transfers between funds										
Transfer elimination	(1,247)	-	-	-	-	1,247	-	-	-	-
Transfer elimination	(850,687)	-	-	-	-	850,687	-	-	-	-
Transfer elimination	1,270,659	-	-	-	-	(1,270,659)	-	-	-	-
Transfer elimination	750,000	-	-	-	-	(750,000)	-	-	-	-
Transfer elimination	(143,012)	-	-	-	-	143,012	-	-	-	-
Transfer elimination	-	-	(180,525)	-	-	-	-	180,525	-	-
Transfer elimination	-	-	500,000	-	-	(500,000)	-	-	-	-
Transfer elimination	-	-	(5,686)	-	-	-	-	5,686	-	-
Transfer elimination	-	-	(11,786)	-	-	-	-	11,786	-	-
Transfer elimination	(5,565,530)	5,565,530	(1,185,735)	1,185,735	-	-	-	-	-	-
Long term debt principal repayment	(714,000)	714,000	(565,708)	565,708	-	-	-	-	-	-
Provision for retirement allowance	-	-	-	-	-	-	-	-	(13,665)	(13,665)
Provision for pension asset	(88,000)	-	-	-	-	-	-	-	(98,480)	(186,480)
Provision for sick leave accrual	-	-	-	-	-	-	-	-	(51,409)	(51,409)
Accumulated amortization										
on disposal of capital assets	-	(1,227,296)	-	(7,577)	-	-	-	-	(50,114)	(1,284,947)
Deferred CCBF revenue	(803,729)	-	-	-	-	-	-	-	-	(803,729)
Unrealized gain on investments	-	-	-	-	-	-	-	-	(30,731)	(30,731)
Amortization expense	-	3,434,734	-	1,330,590	-	-	-	-	392,094	4,157,418
Total adjustments to 2024 annual surplus (deficit)	(6,016,701)	8,487,098	(1,415,447)	3,074,456	-	(1,325,713)	-	197,997	166,506	1,908,106
2024 annual surplus (deficit) for funding requirements	\$ 112,285	\$ 6,737,330	\$ 232,315	\$ 3,348,856	\$ 30,073	\$ (1,233,416)	\$ 5,859	\$ 263,101	\$ 612,620	\$ 9,909,045

ROTHESAY

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2024

17. STATEMENT OF RESERVES

	General Operating Reserve	General Capital Reserve	Utility Operating Reserve	Utility Capital Reserve	Land for Public Purpose	2024 Total	2023 Total
ASSETS							
Cash and short term investments	\$ 1,006,546	\$ 5,579,374	\$ -	\$ 1,647,421	\$ -	\$ 8,233,341	\$ 9,555,732
Accounts receivable from other funds	-	(176,809)	119,672	(119,672)	176,809	-	-
Due from (to) other funds	-	388,010	-	-	-	388,010	-
	<u>\$ 1,006,546</u>	<u>\$ 5,790,575</u>	<u>\$ 119,672</u>	<u>\$ 1,527,749</u>	<u>\$ 176,809</u>	<u>\$ 8,621,351</u>	<u>\$ 9,555,732</u>
ACCUMULATED SURPLUS	<u>\$ 1,006,546</u>	<u>\$ 5,790,575</u>	<u>\$ 119,672</u>	<u>\$ 1,527,749</u>	<u>\$ 176,809</u>	<u>\$ 8,621,351</u>	<u>\$ 9,555,732</u>
REVENUE							
Other government transfers	\$ -	\$ 850,687	\$ -	\$ -	\$ -	\$ 850,687	\$ 876,461
Transfers from Operating Funds	-	143,012	-	197,997	3,353	344,362	1,200,257
Interest	50,075	313,715	5,859	65,104	5,913	440,666	388,382
	<u>50,075</u>	<u>1,307,414</u>	<u>5,859</u>	<u>263,101</u>	<u>9,266</u>	<u>1,635,715</u>	<u>2,465,100</u>
EXPENDITURES							
Transfers to General Operating Fund	-	2,070,096	-	-	-	2,070,096	19,550
Transfer to General Capital Fund	-	-	-	-	-	-	640,000
Transfer to Water and Sewer Capital Fund	-	500,000	-	-	-	500,000	-
	<u>-</u>	<u>2,570,096</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,570,096</u>	<u>659,550</u>
ANNUAL SURPLUS (DEFICIT)	<u>\$ 50,075</u>	<u>\$ (1,262,682)</u>	<u>\$ 5,859</u>	<u>\$ 263,101</u>	<u>\$ 9,266</u>	<u>\$ (934,381)</u>	<u>\$ 1,805,550</u>

Included in the General Capital Reserve Fund is \$3,424,228 of Canada Community Building Fund (CCBF) funds to be used for capital projects that meet the criteria of the Agreement on the Canada Community Building Fund with Local Governments. Included in the General Capital Reserve Fund is \$277,377 of Regional Facility Commission funds to be used for capital projects.

ROTHESAY

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2024

27. STATEMENT OF RESERVES (cont'd)

Council Resolutions regarding transfers to and from reserves:

Date Enacted December 9, 2024

MOVED by Deputy Mayor Alexander and seconded by Coun. McGuire that \$1,247.40 be transferred from the General Operating Fund to the Land for Public Purposes Reserve Fund for contribution received in 2024.

CARRIED.

MOVED by Deputy Mayor Alexander and seconded by Coun. Shea that CCBF Funding in the amount of \$850,687.00 for the year 2024 be transferred to the General Capital Reserve Fund (CCBF).

CARRIED.

MOVED by Deputy Mayor Alexander and seconded by Coun. Lewis that the sum of \$1,270,659.00 be transferred from the General Capital Reserve Fund (CCBF) to the General Operating Fund to cover the costs of 2024 Capital projects.

CARRIED.

MOVED by Deputy Mayor Alexander and seconded by Coun. Boyle that the sum of \$750,000.00 be transferred from the General Capital Reserve to the General Operating Fund to cover the costs of 2023 Capital projects carried forward to 2024.

CARRIED.

MOVED by Deputy Mayor Alexander and seconded by Coun. Shea that the sum of \$143,012.00 be transferred from the General Operating Fund to the General Capital Reserve Fund to cover the costs of 2024 Regional Facility Capital Expenditures.

CARRIED.

MOVED by Deputy Mayor Alexander and seconded by Coun. Lewis that the sum of \$277,377.00 be transferred from the General Capital Reserve Fund to the General Capital Reserve Fund (RPC) to cover the costs of future Regional Facility Capital expenditures.

CARRIED.

MOVED by Deputy Mayor Alexander and seconded by Coun. Shea that \$180,525.00 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 Coun. Boyle that the sum of \$500,000.00 be transferred from the General Capital Reserve Fund (CCBF) to the Utility Operating Fund to cover the costs of Capital projects.

CARRIED.

MOVED by Deputy Mayor Alexander and seconded by Coun. McGuire that \$5,686.00 be transferred from the Utility Operating Fund to the Utility Sewage Outfall Reserve Fund for Rotheresay's contribution to the Sewage Outfall Reserve.

CARRIED.

ROTHESAY

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

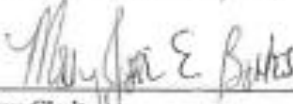
DECEMBER 31, 2024

27. STATEMENT OF RESERVES (cont'd)

MOVED by Deputy Mayor Alexander and seconded by Counc. Lewis that \$11,786.00 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 9, 2024.



Town Clerk

14 APRIL 2025
Date

ROTHESAY

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2024

28. STATEMENT OF JOINTLY CONTROLLED ENTITIES OPERATIONS

	<u>KV Fire</u>	<u>Police</u>	<u>Library</u>	<u>2024 Total</u>	<u>2023 Total</u>
ASSETS	\$ <u>3,697,415</u>	\$ <u>2,657,287</u>	\$ <u>1,292,229</u>	\$ <u>7,646,931</u>	\$ <u>6,872,914</u>
LIABILITIES	\$ <u>437,929</u>	\$ <u>1,253,773</u>	\$ <u>22,229</u>	\$ <u>1,713,931</u>	\$ <u>1,359,099</u>
ACCUMULATED SURPLUS	\$ <u>3,259,486</u>	\$ <u>1,403,514</u>	\$ <u>1,270,000</u>	\$ <u>5,933,000</u>	\$ <u>5,513,815</u>
REVENUE	\$ 2,798,667	\$ 3,663,557	\$ 109,756	\$ 6,571,980	\$ 7,109,732
EXPENDITURES	<u>2,583,335</u>	<u>3,339,536</u>	<u>202,995</u>	<u>6,125,866</u>	<u>5,961,268</u>
	215,332	324,021	(93,239)	446,114	1,148,464
CHANGE IN OWNERSHIP	<u>(10,271)</u>	<u>(2,906)</u>	<u>(700)</u>	<u>(13,877)</u>	<u>22,437</u>
ANNUAL SURPLUS (DEFICIT)	\$ <u>205,061</u>	\$ <u>321,115</u>	\$ <u>(93,939)</u>	\$ <u>432,237</u>	\$ <u>1,170,901</u>

The above noted entities are included in the consolidated financial statements. The above figures do not include the eliminating adjustments and represent Rothesay's proportionate share.

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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2024

29. OPERATING BUDGET TO PSA BUDGET

	Operating Budget General	Operating Budget Water and Sewer	Amortization TCA	Controlled Entities	Transfers	Total
REVENUE						
Property tax warrant	\$ 22,262,389	\$ -	\$ -	\$ -	\$ -	\$ 22,262,389
Unconditional transfers from other governments	78,584	-	-	-	-	78,584
Conditional transfers from Federal or Provincial governments	51,500	-	-	-	1,770,659	1,822,159
Services other governments	80,000	-	-	-	-	80,000
Other own source	110,007	-	-	-	(12,000)	98,007
Sale of services	474,300	-	-	-	-	474,300
Other transfers	548,625	-	-	-	(548,625)	-
Water and sewer user fees	-	3,861,007	-	-	(335,000)	3,526,007
Sundry income	32,000	90,000	-	248,419	-	370,419
Surplus of second previous year	128,845	13,993	-	-	(162,838)	-
	<u>23,766,250</u>	<u>3,985,000</u>	<u>-</u>	<u>248,419</u>	<u>712,196</u>	<u>28,711,865</u>
EXPENDITURES						
General government services	2,896,155	-	110,000	-	(121,697)	2,884,458
Protective services	6,630,969	-	300,263	(969,633)	46,846	6,408,423
Transportation services	4,216,970	-	2,370,000	-	(326,068)	6,260,902
Environmental health services	1,032,360	-	-	-	-	1,032,360
Environmental development services	766,987	-	-	-	(13,897)	753,090
Recreation and cultural services	2,884,937	-	871,831	3,799	90,063	3,850,630
Fiscal services						
Long term debt repayments	714,080	565,435	-	-	(1,279,435)	-
Interest	223,872	266,240	-	-	(490,112)	-
Transfer from General Operating Fund to General Operating Reserve Fund	150,000	-	-	-	(150,000)	-
Transfer from General Operating Fund to General Capital Fund	4,250,000	-	-	-	(4,250,000)	-
Transfer from Water and Sewer Operating Fund to Water and Sewer Capital Reserve Fund	-	75,000	-	-	(75,000)	-
Transfer from Water and Sewer Operating Fund to Water and Sewer Operating Capital Fund	-	750,000	-	-	(750,000)	-
Water and Sewer	<u>-</u>	<u>2,328,325</u>	<u>1,410,000</u>	<u>-</u>	<u>261,967</u>	<u>4,004,292</u>
	<u>23,766,250</u>	<u>3,985,000</u>	<u>5,062,094</u>	<u>(365,854)</u>	<u>(7,053,333)</u>	<u>25,194,157</u>
Surplus (deficit)	\$ -	\$ -	\$ (5,062,094)	\$ 414,273	\$ 7,765,529	\$ 1,517,708

ROTHESAY

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2024

30. REVENUE AND EXPENDITURES SUPPORT

	2024 Budget	2024 Actual	2023 Actual
REVENUE			
Sale of services			
Community Centre	\$ 25,900	\$ 67,228	\$ 44,175
Rental revenue	121,000	137,837	130,742
Recreational programs	316,400	394,846	362,162
HIVE programs	<u>11,000</u>	<u>17,130</u>	<u>12,423</u>
	<u>\$ 474,300</u>	<u>\$ 617,041</u>	<u>\$ 549,502</u>
Other own source			
Permits and fines	\$ 82,500	\$ 200,139	\$ 252,160
Contributions by developers	-	294,952	48,255
Local improvement levy	4,708	4,708	4,708
Miscellaneous	<u>10,799</u>	<u>13,130</u>	<u>7,831</u>
	<u>\$ 98,007</u>	<u>\$ 512,929</u>	<u>\$ 312,954</u>
Conditional government transfers			
Government of Canada	\$ 50,000	\$ 686,802	\$ 62,196
Atlantic Canada Opportunities Agency	-	50,000	366,803
Province of New Brunswick	-	816,972	1,229,502
CCBF revenue	1,770,659	1,654,417	640,000
Canada Day grants	<u>1,500</u>	<u>2,400</u>	<u>1,920</u>
	<u>\$ 1,822,159</u>	<u>\$ 3,210,591</u>	<u>\$ 2,300,421</u>
EXPENDITURE			
General government services			
Legislative			
Mayor	\$ 60,000	\$ 53,476	\$ 41,143
Councillors	155,983	173,446	132,458
Fundy Regional Service Commission	27,915	27,915	15,076
Other	<u>23,500</u>	<u>6,180</u>	<u>8,793</u>
	<u>267,398</u>	<u>261,017</u>	<u>197,470</u>
Administrative			
Administration	1,193,550	1,227,654	1,161,466
Office building	180,871	198,696	207,059
Solicitor	50,000	49,686	38,525
Supplies	34,000	36,094	31,007
Information systems	140,000	145,226	114,665
Other	132,779	62,026	126,814
Share of overhead	<u>(164,588)</u>	<u>(164,588)</u>	<u>(313,500)</u>
	<u>1,566,612</u>	<u>1,554,794</u>	<u>1,366,036</u>
Financial management			
Professional fees	<u>110,000</u>	<u>27,994</u>	<u>11,732</u>

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ROTHESAY

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2024

30. REVENUE AND EXPENDITURE SUPPORT (cont'd)

	2024 Budget	2024 Actual	2023 Actual
General government services (cont'd)			
Other			
Civic relations	1,000	2,318	2,026
Community communications	66,500	8,582	6,310
Insurance	330,201	300,219	278,436
Property tax - land for public purposes	18,000	18,618	17,410
Grants to organizations	36,500	27,372	22,703
Fox Farm Road rental expenses	4,000	8,860	13,297
Cost of assessment	359,172	359,172	324,536
Interest	15,055	12,103	6,909
Amortization	<u>110,000</u>	<u>78,773</u>	<u>110,965</u>
	<u>940,428</u>	<u>816,017</u>	<u>782,592</u>
	<u>\$ 2,884,438</u>	<u>\$ 2,659,822</u>	<u>\$ 2,357,830</u>
Protective services			
Fire			
Administration	\$ 358,767	\$ 396,052	\$ 427,530
Firefighting force	1,864,020	1,696,094	1,657,272
Telecommunications	103,319	105,005	94,610
Insurance	30,208	31,339	27,682
Prevention and training	31,509	17,694	41,605
Facilities	106,335	106,417	85,109
Fleet	48,178	53,882	55,395
Operations	32,687	31,073	29,486
Water costs	14,397	14,411	14,038
Retirement allowance	14,677	14,677	(27,284)
Emergency management operations	41,019	1,366	-
Other	2,842	2,574	1,410
Loss (gain) on disposal of tangible capital assets	(9,126)	(9,126)	4,680
Amortization	<u>169,283</u>	<u>169,283</u>	<u>133,303</u>
	<u>2,808,115</u>	<u>2,630,741</u>	<u>2,544,836</u>
Crimestoppers	<u>2,800</u>	<u>2,800</u>	<u>2,800</u>
Police			
Crime Control	2,632,713	2,562,675	2,329,403
Vehicle Fleet	102,158	93,091	82,785
Property	97,835	120,377	92,842
Administration	390,156	301,861	563,369
Retirement allowance	38,542	34,819	35,238
Communications	121,034	118,340	116,946
Unrealized loss (gain) on investments	(30,731)	(30,731)	1,415
Loss (gain) on disposal of tangible capital assets	7,782	7,782	(1,717)
Amortization	<u>130,980</u>	<u>130,981</u>	<u>117,581</u>
	<u>3,490,469</u>	<u>3,339,195</u>	<u>3,337,862</u>

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ROTHESAY

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2024

30. REVENUE AND EXPENDITURE SUPPORT (cont'd)

	2024 Budget	2024 Actual	2023 Actual
Protective services (cont'd)			
Other			
Emergency measures	50,000	-	-
Animal control	2,500	4,870	3,665
Interest	54,541	43,847	22,492
Other	-	402	-
	<u>107,041</u>	<u>49,119</u>	<u>26,157</u>
	<u>\$ 6,408,425</u>	<u>\$ 6,021,855</u>	<u>\$ 5,911,655</u>
Transportation services			
Common			
Wages and benefits	\$ 1,648,000	\$ 1,523,208	\$ 1,355,027
Workshop, yard and equipment maintenance	824,261	950,868	840,000
Engineering	7,500	3,151	17,841
Share of overhead	<u>(384,037)</u>	<u>(384,037)</u>	<u>(209,000)</u>
	<u>2,095,724</u>	<u>2,093,190</u>	<u>2,003,868</u>
Roads and Streets			
Roadway surfaces	77,000	71,607	71,547
Designated highway surfacing	-	-	695,000
Crosswalks and sidewalks	35,570	57,144	16,075
Culverts and drainage ditches	40,000	50,016	37,698
Storm sewers	60,000	71,931	67,828
Street cleaning	10,000	14,282	17,611
Snow and ice removal	1,172,000	1,112,626	864,561
Street lighting	150,000	169,951	151,763
Street signs	15,000	22,806	9,361
Traffic lane marking	35,000	38,670	32,120
Traffic signals and signs	20,000	36,930	23,325
Railway crossing signals	25,000	28,118	22,167
Public transit - Comex Service	91,395	80,356	76,692
Flood costs	-	-	2,586
Interest	64,213	51,622	67,135
Loss on disposal of tangible capital assets	-	164,187	140,384
Amortization	<u>2,370,000</u>	<u>2,701,769</u>	<u>2,367,398</u>
	<u>4,165,178</u>	<u>4,672,015</u>	<u>4,663,251</u>
	<u>\$ 6,260,902</u>	<u>\$ 6,765,205</u>	<u>\$ 6,667,119</u>

ROTHESAY

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2024

30. REVENUE AND EXPENDITURE SUPPORT (cont'd)

	2024 Budget	2024 Actual	2023 Actual
Environmental health services			
Solid waste disposal	\$ 248,360	\$ 280,179	\$ 235,704
Solid waste compost	40,000	41,721	32,067
Solid waste collection	700,000	610,221	647,103
Curbside recycling	4,000	-	-
Clean up campaign	<u>40,000</u>	<u>15,988</u>	<u>36,651</u>
	<u>\$ 1,032,360</u>	<u>\$ 948,109</u>	<u>\$ 951,525</u>
Environmental development services			
Environmental planning and zoning	\$ 609,000	\$ 338,083	\$ 360,407
Envision SJ	139,090	139,090	191,576
Tourism	<u>5,000</u>	<u>38</u>	<u>15,056</u>
	<u>\$ 753,090</u>	<u>\$ 477,211</u>	<u>\$ 567,039</u>
Recreation and cultural services			
Administration	\$ 439,500	\$ 499,729	\$ 446,319
Beaches	64,000	57,173	59,872
Rothessay Arena	380,500	395,236	404,921
Memorial Centre	72,850	118,515	90,068
Summer programs	98,000	93,147	81,385
Rothessay Common	96,150	74,774	73,095
Parks and gardens	868,000	848,374	679,071
Regional Facilities Commission	492,363	395,795	376,800
Kennebecasis Public Library Inc	102,793	111,174	88,557
Special events	44,000	39,083	40,557
HIVE programs	14,500	12,227	10,133
Playgrounds and fields	134,000	131,228	126,775
Living museum	500	104	315
PRO Kids	7,500	7,500	7,500
Wells canopy	44,500	51,168	4,655
James Renforth	-	10,048	-
Train station	29,600	4,027	-
Interest	90,063	72,404	82,906
Amortization	<u>871,831</u>	<u>746,022</u>	<u>881,293</u>
	<u>\$ 3,850,650</u>	<u>\$ 3,667,728</u>	<u>\$ 3,454,222</u>

ROTHESAY

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2024

30. REVENUE AND EXPENDITURE SUPPORT (cont'd)

	2024 Budget	2024 Actual	2023 Actual
Water and sewer services			
Water System			
Administration	\$ 308,000	\$ 262,030	\$ 244,134
Purification maintenance and treatment	568,000	704,042	547,287
Source of supply - purchase of water	1,200	1,311	785
Transmission and distribution	130,000	57,387	83,477
Power and pumping	56,000	51,633	53,208
Billing and collecting	5,000	1,956	2,123
Share of overhead	<u>219,450</u>	<u>219,450</u>	<u>209,000</u>
	<u>1,287,650</u>	<u>1,297,809</u>	<u>1,140,014</u>
Sewer System			
Administration	403,000	378,250	375,023
Sewer collection system	105,000	103,482	89,274
Sewer lift stations	82,500	104,498	62,037
Treatment and disposal	121,000	89,036	118,258
Share of overhead	329,175	329,175	313,500
Loss on disposal of tangible capital asset	<u>-</u>	<u>3,073</u>	<u>-</u>
	<u>1,040,675</u>	<u>1,007,514</u>	<u>958,092</u>
Interest	265,967	262,506	251,253
Amortization	<u>1,410,000</u>	<u>1,330,590</u>	<u>1,410,556</u>
	<u>1,675,967</u>	<u>1,593,096</u>	<u>1,661,811</u>
	<u>\$ 4,004,292</u>	<u>\$ 3,898,419</u>	<u>\$ 3,759,917</u>

C. 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;

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(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:

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- (a) the audited financial statement of the corporation;
- (b) the following information with respect to grants totaling \$500 or more for social or environmental purposes made by the corporation:
 - (i) the recipient of the grant,
 - (ii) the type of grant,
 - (iii) the amount of the grant and whether it is a grant of money or an in-kind grant,
 - (iv) the terms and conditions imposed on the grant, and
 - (v) the purpose of the grant and the benefit to the local government in making the grant;
- (c) the following information with respect to economic development assistance or grants totaling \$500 or more provided by the corporation:
 - (i) the recipient of the economic development assistance or grant,
 - (ii) the amount of the economic development assistance or grant and whether it is a grant or assistance of money or in-kind,
 - (iii) the terms and conditions imposed on any economic development assistance or grant provided, and
 - (iv) the purpose of the economic assistance or grant and the benefit to the local government in making the grant or providing the benefit;
- (d) the following information with respect to activities and programs of the corporation relating to economic development:
 - (i) the types of activities and programs, and
 - (ii) the purposes of the activities and programs or the benefit to the local government in providing the activities and programs;
- (e) the following information respecting the board of directors of the corporation:
 - (i) the names of the members of the board of directors and their responsibilities,
 - (ii) the number of meetings held by the board of directors and the names of the members of the board in attendance at the meetings, and
 - (iii) if electronic means of communication is used at a meeting, the names of the members of the board of the corporation participating by electronic means; and
- (f) information with respect to the provision of services provided by or through the corporation, including the nature of the services and the cost of the services and related infrastructure.

5(2) An annual report under subsection 105(2) of the Act prepared by a corporation may include the following information:

- (a) information on capital projects undertaken within the year and on multiyear capital planning; and
- (b) performance measures established by the corporation and the progress made with respect to those measures.

LOCAL GOVERNMENTS AND CORPORATIONS SHALL COMPLY WITH REQUIREMENTS UNDER SUBSECTION 105(3) OF THE ACT

6 Local governments and corporations shall comply with the posting requirements of an annual report and make the annual report available for examination in accordance with subsection 105(3) of the Act.

Commencement

7 ***This Regulation comes into force on January 1, 2019. N.B.*** This Regulation is consolidated to June 14, 2019.



70 Hampton Road
Rothesay, NB
E2E 5L5 Canada

**Rothesay Council
Open Session
June 15, 2026**

TO: Mayor Alexander and Members of Rothesay Council

SUBMITTED BY:

Brett McLean, P. Eng., CAO

DATE: June 10, 2026

SUBJECT: T-2026-004 Hillsview Crescent Water and Sewer tender award

RECOMMENDATION

It is recommended that Rothesay Mayor and Council award Contract T-2026-004 Hillsview Crescent Water and Sewer to the low tenderer, Steele Trucking Ltd., at a price of \$1,099,510.73 inclusive of HST, as calculated based on the estimated quantities and further that the Mayor and Clerk be authorized to execute the necessary contract documents.

ORIGIN

The 2026 General Fund and Utility Fund Capital Budgets include funding for the resurfacing of Hillsview Crescent and the installation of new water and sewer infrastructure.

BACKGROUND

This project was originally going to be included with the 2026 Asphalt Resurfacing tender, but due to the tight design timeline for that project and the more complicated nature of designing underground water and sewer infrastructure, staff and design consultant EXP Services Inc were uncomfortable rushing the design.

The scope of work includes:

- Replacement of an existing 50mm diameter HDPE water main with 390m of new 150mm

- diameter water main, including new service lines up to the property lines.
- 95m of new 200mm diameter water main on Scribner Crescent to tie together the two entrances
- Installation of three new fire hydrants
- Replacement of 115m of sanitary sewer main including manholes
- New surface seal asphalt throughout, and new base asphalt in the limits of excavation.

The 115 m of sanitary sewer work was added during the design phase the sewer main on the east side was found to be in poor condition. We do not want to pave streets only to have to dig them up a few years later to fix a broken sewer. The 95m of water main on Scribner between the two entrances of Hillsview Crescent was necessary as the water main in Scribner was also 50mm diameter HDPE pipe which would cause pressure issues, so we had to go to a point on Scribner where we could connect to larger diameter water main.

TENDER RESULTS

The public tender was advertised on the New Brunswick Opportunities Network (NBON) on May 19, 2026. The tender closed on June 9, 2026, and six (6) bids were submitted. All six (6) submitted bids were deemed compliant by the tender opening committee, which consisted of DPDS Mark Reade and David Kozak of EXP Services Inc. The results were as follows:

Contractor	Price (15% HST incl.)
Steele Trucking Ltd	\$ 1,099,510.73
Galbraith Construction Ltd	\$ 1,108,180.83
Fairville Construction Ltd	\$ 1,180,043.75
Debly Enterprises Limited	\$ 1,187,806.25
L.C.L. Excavation (2006) Inc.	\$ 1,471,442.25
L. Sandford and Sons Ltd.	\$ 1,496,930.79
Engineer's Estimate	\$ 1,314,234.00
Budget:	\$ 738,800.00

The tenders were reviewed and all tenders were found to be formal in all respects.

FINANCIAL IMPLICATIONS

The 2026 General Fund Capital Budget included an amount of \$250,000 for the paving work and the 2026 Utility Capital Fund included an amount of \$420,000 including rebated HST for the water and sewer work. Both of these amounts are being funded by the Canada Community Building Fund (formerly called the Gas Tax Fund). The tender results came in much higher than the budgeted amount, mostly due to creep in the scope of work. The 115m of sewer work and 95m of water main work on Scribner Crescent were not originally budgeted during budget preparations, but they are both necessary to achieve a better working, long-lasting product.

The anticipated completion cost of the project is as follows:

Vendor	Total Price (15% HST included)	HST Rebate	Subtotal	Budget	Variance
Steele Trucking Ltd.	\$1,099,510.73	\$102,417.03	\$997,093.70	\$670,000	(\$327,093.70)

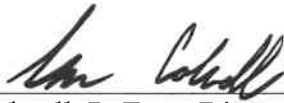
The budget overrun (the total of which is based on estimated quantities and includes contingency) will be funded using General Fund and Utility Fund reserves, depending upon allocation of the costs.

Staff is of the opinion that the low tenderer has the necessary resources and expertise to perform the work and recommend acceptance of their tender.

STRATEGIC PLAN ALIGNMENT

This project aligns with the following strategic plan objectives:

1. **Infrastructure Development:** This project is replacing a section of water main that is not up to modern construction standards and prone to failure. It is also bringing much needed fire protection with hydrants being added to this ageing and densely populated row house development. Key performance indicators will include a reduced amount of wasted non-revenue water, and fewer service calls.



Report Authored by: Tim Colwell, P. Eng., Director of Operations



Report Reviewed by: Laura Adair, Acting Treasurer

A copy of this report can be obtained by contacting the Rothesay Town Clerk, 70 Hampton Road, Rothesay, NB E2E 5L5 (506-848-6664).



ROTHESAY MEMORANDUM



TO : Mayor and Council
FROM : Laura Adair
DATE : June 11, 2026
RE : Future Capital from Operating for the RICC project

It is recommended that Mayor and Council approve in principle to commit \$2M of capital from operating funds in 2027 and 2028 to Recreation for the Rothesay Intergenerational Community Complex project.

