



ROTHESAY

SPECIAL COUNCIL MEETING
Rothesay Town Hall
Monday, April 27, 2026
5:00 p.m.



PRESENT: MAYOR NANCY GRANT
DEPUTY MAYOR MATT ALEXANDER
COUNCILLOR HELEN BOYLE
COUNCILLOR DAVE BROWN
COUNCILLOR PETER J. LEWIS
COUNCILLOR TIFFANY MACKAY FRENCH
COUNCILLOR BILL McGUIRE (*electronic participation*)
COUNCILLOR DON SHEA

CHIEF ADMINISTRATIVE OFFICER (CAO) BRETT McLEAN
TOWN CLERK MARY JANE BANKS
ASSISTANT CLERK LIZ HAZLETT
TREASURER DOUG MacDONALD
DIRECTOR OF DEVELOPMENT/PLANNING SERVICES (DPDS) MARK READE
DIRECTOR OF REC/PARKS (DRP) CHARLES JENSEN

Mayor Grant called the meeting to order at 5:02 p.m. She circulated a thank you card that was received from one of the Volunteer Award recipients.

1. APPROVAL OF AGENDA

MOVED by Counc. Mackay French and seconded by Counc. Brown the agenda be approved as circulated.

CARRIED.

2. FINANCE

2.1 2025 Audited Rothesay Financial Statements

| | |
|------------------------------------|--|
| Auditors Teed Saunders Doyle & Co. | Peter Logan, CPA, CA |
| ➤ Presentation | Treasurer Doug MacDonald, CPA, CA |
| 22 April 2026 | Memorandum from Finance Committee |
| 31 December 2025 | Draft Rothesay Consolidated Financial Statements |

Mayor Grant invited Treasurer MacDonald to give a presentation. Treasurer MacDonald presented the 2025 Audited Financial Statements prepared under Public Sector Accounting Standards (PSAS), highlighting the following:

- The audited statements are consolidated
 - o Includes the Town's General and Utility Funds (Capital & Operating), reserve funds, as well as fire, police, and library services
 - o Differs from the regular monthly statements
 - o Annual shares of police, fire, and library services sometimes change but mostly stay in the same range (roughly 40%)
 - Dependent on funding formulas and agreements
 - 2025 change in ownership percentage (decrease of \$17,409)
 - Percentages on dissolution could vary
- Capital expenditures are capitalized and amortized, unlike internal cash-based reporting
- Grants (e.g. gas tax/CCBF) are recorded as revenue, contributing to a higher reported surplus
- Capital assets (like infrastructure) being spread over time (amortization)
- Debt repayments are not reflected as an expense in PSAS
- Liabilities are recognized for pension, sick leave and retirement allowances as determined by the actuary
- Surplus
 - o PSAS Surplus is roughly \$6 million dollars
 - Accounting surplus, not an operational surplus
 - o Operational surplus (will be reflected in 2027 revenue)
 - General Fund: \$246,216
 - Utility Fund: \$75,969

- Revenue

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- Majority is property tax revenue (71%)
- Higher property assessment values increased the property tax warrant by 6.25% despite a reduction in the tax rate to \$1.17
- 7.3% increase in utility revenue (utility rate increases)
- Grants (higher than usual in 2025)
 - “Transportation” appears overbudget because of PMHP grant
- Other Revenue
 - interest revenue (reserves)
 - RICC donations
- Water & Sewer Revenue
 - New properties and connection fees
- Expenses
 - Relatively static percentages
 - Variances
 - General Government (\$150,000)
 - Information systems (\$140,000) – new consultant and software costs
 - Protective Services
 - Underbudget mostly due to Fire Department under allotment
 - Transportation
 - Only appears overbudget because of PSAS accounting for PMHP Fund, assets written off, and amortization
 - Recreation
 - Underbudget owing to Regional Facilities Commission internal reserve transfer
- Capital asset additions of \$8.9 million dollars with \$158,727 (loss on disposal)
 - Transportation
 - Land purchase \$460,000
 - Street resurfacing \$1,560,000
 - Curb and sidewalks \$730,000
 - Storm drainage \$670,000
 - Fleet & Equipment \$850,000
 - Recreation
 - Softball field lights \$500,000
 - Arthur Miller Fields \$900,000
 - Parks & Playgrounds \$200,000
 - Water Utility
 - Filtration building (over two years) \$1,240,000
 - Water lines \$690,000
 - Sewer Utility
 - Lagoon dredging \$1,600,000
- Net debt per capita \$428
 - not long-term debt
 - appears lower owing to inclusion of reserve balances
- Debt ratio
 - 3.10% of 20% maximum for General
 - 16.85% of 50% maximum for Utility
- Actual debt went up owing to debentures for general fund, utility fund (wastewater treatment plant project), and Rothesay share of the KRPF Building Expansion

Mayor Grant invited Mr. Logan to speak. Mr. Logan explained the audit process and consolidation of all the statements including the Police, Fire, and Library, and noted it was a clean audit with no adjusting entries required or material weaknesses.

Council inquired about the police surplus and a large donation that appears to be missing from the Rothesay Intergenerational Community Complex (RICC) donations. Treasurer MacDonald clarified that the \$50,000 for the police surplus is Rothesay’s share; and the large RICC donation will be reflected in 2026 because of the timing of when it was received. Councilor McGuire commended the Town for continuing to maintain low debt ratios while undertaking large projects.

MOVED by Deputy Mayor Alexander and seconded by Councilor Shea Council approve Rothesay’s

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2025 audited financial statements and authorizes the Mayor and Treasurer to sign the financial statements.

CARRIED.

MOVED by Deputy Mayor Alexander and seconded by Counc. Boyle Council authorize the Mayor and Treasurer to sign the audit communication letter from Teed Saunders Doyle & Co.

CARRIED.

MOVED by Deputy Mayor Alexander and seconded by Counc. Boyle Council appoint Teed Saunders Doyle & Co. to complete the audit of Rothesay's 2026 financial statements at a fee to be negotiated.

CARRIED.

Mr. Logan wished Mayor Grant, Town Clerk Banks, and Treasurer MacDonald all the best in their upcoming retirements. Mayor Grant echoed these sentiments to Town Clerk Banks and Treasurer MacDonald. Mr. Logan left the meeting.

2.2 March Financial Statements

➤ **General Fund**

31 March 2026 Draft unaudited Rothesay General Fund Financial Statements

MOVED by Deputy Mayor Alexander and seconded by Counc. Shea the draft unaudited Rothesay General Fund Financial Statements dated 31 March 2026 be received/filed.

CARRIED.

➤ **Utility Fund**

31 March 2026 Draft unaudited Rothesay Utility Fund Financial Statements

MOVED by Deputy Mayor Alexander and seconded by Counc. Shea the draft unaudited Rothesay Utility Fund Financial Statements dated 31 March 2026 be received/filed.

ON THE QUESTION:

Deputy Mayor Alexander spoke of a one-time considerable charge for a commercial property.

CARRIED.

➤ **Finance Minutes**

9 April 2026 Draft Finance Committee meeting minutes

MOVED by Deputy Mayor Alexander and seconded by Counc. Shea the draft Finance Committee meeting minutes dated 9 April 2026 be received/filed.

ON THE QUESTION:

Mayor Grant identified an error, noting the James Renforth Drive property refers to civic #145, not the Train Station.

CARRIED.

➤ **Donation Summary**

31 March 2026 Donation Summary

MOVED by Deputy Mayor Alexander and seconded by Counc. Shea the Donation Summary dated 31 March 2026 be received/filed.

CARRIED.

DO Colwell declared a conflict of interest and left the meeting.

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3. Asphalt Contract

23 April 2026

Report prepared by DO Colwell

MOVED by Counc. Shea and seconded by Counc. Mackay French Rothesay Mayor and Council award Contract T-2026-001A: Asphalt Resurfacing 2026 to the low tenderer, Galbraith Construction Ltd., at a price of \$2,533,869.75 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.

ON THE QUESTION:

When asked, CAO McLean explained the variances between the engineer's estimate, the budget allocation, and the bids. He reported that the budget was set a year ago and costs have escalated. Unbudgeted storm sewer and sanitary sewer work was added following an infrastructure review stage, but then removed to manage the overall cost. Additionally, the original scope was reduced by three streets prior to tender – Appleby Drive, Grove Avenue, and Hillview Crescent – followed by the proposed removal of Burpee Avenue as indicated in the report. He shared the individual rationale for removal of the streets (included in the report). All the bidders were amenable to the proposed scope changes. While individual asphalt prices are lower than last year, bids received were still higher than anticipated owing to other costs, thus there remains an overrun of \$300,000. This will be managed within the overall General Fund envelope/remaining projects for the year.

CARRIED.

DO Colwell returned to the meeting.

Deputy Mayor Alexander declared a conflict of interest and left the meeting.

4. 79 Donlyn Drive (PID 30305577) – Development Agreement with 753221 NB Inc.

20 April 2026

Report prepared by DPDS Reade

DRAFT

Development Agreement

Mayor Grant provided background, noting: the proposal is for an 18-unit building; a development agreement is required as the lot is in the Millennium Park zone (rezoning is not required); the Planning Advisory Committee recommends Council enter into the agreement; and a Public Meeting was held on March 16th.

MOVED by Counc. Mackay French and seconded by Counc. Lewis that Council authorize the Mayor and Clerk to enter into the attached Development Agreement with 753221 NB Inc. for the development of a multiple unit building on PID 30305577 as shown on the plans submitted with the application and contained in the Development Agreement.

ON THE QUESTION:

CAO McLean advised that variances were granted by the Planning Advisory Committee which are subject to Council approval of the development agreement. He provided clarification, based on questions raised by Council, noting the matter is not a rezoning therefore a Public Meeting was held, not a Public Hearing. He spoke of staff-level variances, related to building height and lot size, that are also subject to Council approval (through inclusion in the agreement). He noted that the building is undersized for the lot. The lot itself is undersized for the zone which is why a variance is required.

DPDS Reade advised that staff are comfortable with the variances. He explained that a new Zoning By-law will be presented to the new Council to better align with the Municipal Plan. He mentioned that the Millennium Park Zone does not really contemplate multiple unit buildings in areas adjacent to single-family houses. He advised that the building's lot coverage is well within the maximum allowance, and setbacks are more than adequate.

Councillors Boyle, Brown, and McGuire expressed interest in more time/information on the proposal. Counc. McGuire added that the lack of elevator discriminates against some potential tenants.

MOVED by Counc. Boyle and seconded by Counc. Brown the matter pertaining to 79 Donlyn Drive (PID 30305577) Development Agreement with 753221 NB Inc. be tabled pending more information.

CARRIED.

Deputy Mayor Alexander returned to the meeting.

5. Kennebecasis Valley Fire Department (KVFD)

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5.1 KVFD Board Meeting Minutes

- 12 February 2026 KVFD Board meeting minutes
- 31 December 2025 KVFD Statement of Expense with Budget Variance
- 2 February 2026 KVFD Compliance Report
- February 2026 KVFD Deputy Fire Chief’s Report
- November 2025 KVFD Response Report
- December 2025 KVFD Response Report
- January 2026 KVFD Response Report
- 11 February 2026 KVFD FireSmart, Grant Announcement and Contest
- 2 February 2026 KVFD Training Update, incl. Mutual Aid Group

MOVED by Council. Lewis and seconded by Council. Brown the KVFD Board meeting minutes dated 12 February 2026, the KVFD Statement of Expense with Budget Variance dated 31 December 2025, the KVFD Compliance Report dated 2 February 2026, the KVFD Fire Chief’s Report dated February 2026, the KVFD Response Report dated November and December 2025 and January 2026, the KVFD FireSmart Grant Announcement and Contest dated 11 February 2026, and the KVFD Training Update incl. Mutual Aid Group dated 2 February 2026 be received/filed.

CARRIED.

5.2 GNB Gifting Agreement

- 9 April 2026 Letter from the Department of Natural Resources Gifting Agreement
- 20 April 2026 Email from KVFD Fire Chief Shawn White

Mayor Grant summarized the letter.

MOVED by Council. Mackay French and seconded by Deputy Mayor Alexander Council approve the GNB Gifting Agreement and authorize the Mayor and Clerk to execute the agreement.

CARRIED.

6. NEXT MEETING

15 April 2026 Memorandum from Town Clerk

MOVED by Council. Shea and seconded by Council. Lewis Council re-schedule the June 8, 2026 Council meeting to Monday, June 15, 2026.

CARRIED.

MOVED by Deputy Mayor Alexander and seconded by Council. Boyle Council extend the term appointments for Councillor Shea and Councillor Lewis on the Planning Advisory Committee until June 8, 2026.

CARRIED.

The next meeting is scheduled as follows:

Regular Meeting Monday, June 15, 2026

7. ADJOURNMENT

MOVED by Council. Mackay French and seconded by Council. Lewis the meeting be adjourned.

CARRIED.

The meeting adjourned at 5:50 p.m.

Original signed by Mayor

Original signed by Assistant Clerk

MAYOR

CLERK