



# **Grand Bay-Westfield**

NEIGHBOURS BY NATURE

## **2022 Annual Report**



## Table Of Contents

Message from Mayor .....	4
Legislative Authority .....	5
Town of Grand Bay-Westfield Council .....	6
Vision .....	7
Mandate .....	7
Values .....	7
Council Committees and Liaisons .....	8
Council Renumeration .....	10
Community Profile.....	10
Town Amenities.....	13
2022 General Operating Budget.....	15
Revenue .....	15
Expenses.....	16
Organization .....	17
Community and Regional Relations .....	18
Grants.....	19
Economic Development Activities and Grants .....	19
Municipal Services.....	20
General Government .....	20
Protective Services.....	20
Policing.....	21
Animal Control Services .....	21
Emergency Measures Services .....	21
Fire-Rescue Services.....	22
Environmental Development Services.....	22
Environmental Health Services .....	23
Recreation and Cultural Services .....	23
Transportation Services .....	24
Fiscal Services .....	25
Sewerage Utilities.....	26



Sewerage Fiscal Services.....	27
Appendices.....	28
Council Attendance for 2022 Council Meetings.....	28
Committee of the Whole Purposes.....	29
Consolidated and Non-Consolidated Financial Statements .....	30



## Message from Mayor



On behalf of Town of Grand Bay-Westfield Council, I am pleased to present the 2022 Annual Report. This Report provides a financial overview of the Town for the fiscal year ending December 31, 2022. This information represents Council's commitment of transparency and accountability to our citizens.

Your Council has been working hard and will continue to ensure Grand Bay-Westfield is always moving forward our vision of *A welcoming place for all to live, grow and thrive*.

During 2022, residents had the opportunity to participate in a democratic decision-making process such as the naming process of Entity 51, and January 1, 2023, as part of the provincial local governance reform process, the new local government of Grand Bay-Westfield was formed. This includes the former Town of Grand Bay-Westfield (Ward 1) and a portion of the former Local Service District (LSD) of Westfield West (Ward 2) focused on areas along and off Brittain and Campbell Road.

In October 2022, Town Council approved minor updates to our Strategic Plan including:

**Vision:** A welcoming place for all to live, grow and thrive

**Priorities:** Smart Growth, Organizational Capacity, Infrastructure and Climate Adaptation, and Community Vitality

**Mandate:** Facilitating a welcoming and thriving community by – encouraging new assessment growth, enhancing organizational capacity, establishing proactive infrastructure resiliency, furthering climate change adaptation, and increase community vitality.

**Values:** Courage, Honesty, Inclusion, Justice, Openness, Resiliency, Teamwork, Transparency, Trust and Understanding

I would like to extend appreciation to the staff for their daily commitment and dedication to the operations and delivery of services and initiatives, to align with Council's vision.

I encourage you to visit the Town of Grand Bay-Westfield website at [www.grandbaywestfield.ca](http://www.grandbaywestfield.ca) with details regarding Town news, services and information.

Thank you, for taking the time to review our Annual Report.

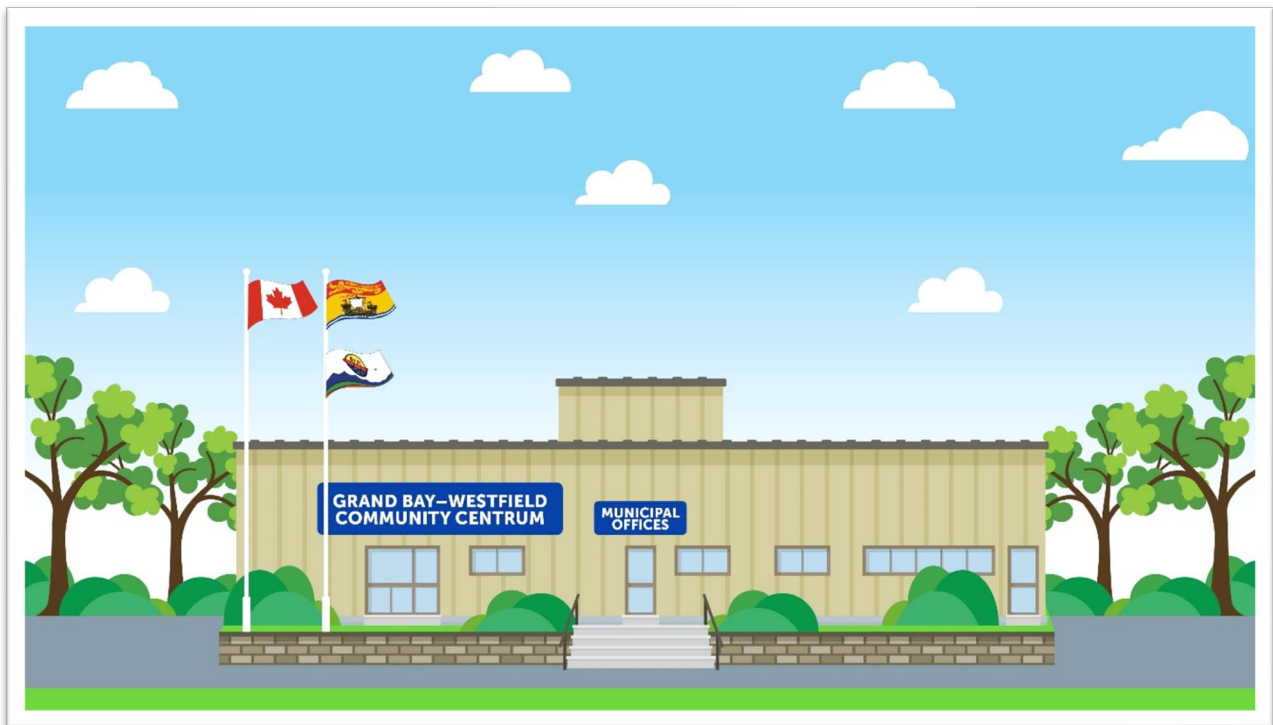
Mayor Brittany Merrifield



## Legislative Authority

Municipal Annual Reports are prepared pursuant to Section 105 of the Local Governance Act, and Regulation 2018-54.

This Report contains general information about the Town of Grand Bay-Westfield such as its population, tax base, tax rate, and user charges, as well as detailed information regarding Town Council, the provision of grants, and the types and cost of services provided. The 2022 Audited Financial Statements are appended.





## Town of Grand Bay-Westfield Council

The Town of Grand Bay-Westfield Council is composed of:



Mayor Brittany Merrifield



Deputy Mayor Erin M. Toole



Councillor Jim Balcomb



Councillor John Balemans



Councillor Beverley Day



Councillor Stephanie  
McIntosh Lawrence



## **Vision**

A welcoming place for all to live, grow and thrive.

## **Mandate**

Facilitating a welcoming and thriving community by: Encouraging new assessment growth, Enhancing organizational capacity, Establishing proactive infrastructure resiliency, Furthering climate change adaptation, and Increasing community vitality.

## **Values**

Courage | Honesty | Inclusion | Justice | Openness | Resiliency | Teamwork  
Transparency | Trust | Understanding

## **Council Meetings**

Meetings of Council are held on the second and fourth Monday of the month. Council may schedule special and emergency meetings as required. Likewise, they may cancel meetings. Council held twenty-two (22) meetings in 2022 with the details of attendance, and type of meeting (regular, electronic participation, special, cancelled etc...) detailed in the chart below.

Minutes of Council meetings may be located on the Town's website at [www.grandbaywestfield.ca](http://www.grandbaywestfield.ca) or by visiting the Town Office located at 609 River Valley Drive, during Office hours.



## Council Committees and Liaisons

Committees and Liaisons are grouped according to Council's Strategic Priorities. Councillor Liaisons are appointed on the request of a community Committee and at the discretion of Council.

The Mayor and Council may also be appointed to Committees that are legislatively mandated.

### Council Committees and Liaisons

#### Smart Growth

The purpose of the Population Growth to Achieve Financial Sustainability Committee is to support Council's strategic plan by ensuring the Town's financial sustainability through population growth.

**Chair:** Councillor Jim Balcomb

**Deputy Chair:** Councillor John Balemans

**Age-Friendly Committee:** Councillor Beverley Day

**Envision Saint John: The Regional Growth Agency:** CAO

**Greater Saint John Regional Facilities Commission:** Deputy Mayor Erin M. Toole, Councillor Stephanie McIntosh Lawrence

**Canada Games Aquatic Centre:** Community member appointed by Council

**Imperial Theatre:** Community member appointed by Council

**TD Station:** Community member appointed by Council

**Saint John Trade and Convention Centre:** under review

#### Organizational Capacity

The purpose of the Organizational Capacity Committee is to support Council's strategic plan by ensuring the Town has the processes and human resource capacity to achieve Council's goals.

**Chair:** Deputy Mayor Erin M. Toole

**Deputy Chair:** Councillor Beverley Day (until 09/22)

**Emergency Management Committee:** Council

**Municipal Advisory Corporation Committee:** Deputy Mayor Erin M. Toole

**New Brunswick Municipal Employees Pension Plan:** Councillor Jim Balcomb

**Planning Advisory Committee:** Councillor Jim Balcomb





## Infrastructure Sustainability and Climate Adaptation

The purpose of the Infrastructure Sustainability and Climate Adaptation Committee is to support Council's strategic plan by ensuring the legacy of the Town's infrastructure is in good condition, financially sustainable, and is adaptable for a changing climate.

**Chair:** Councillor Beverley Day (until 09/22)

**Deputy Chair:** Councillor John Balemans

**Fundy Regional Service Commission:** Mayor Brittany Merrifield

## Community Vitality

The purpose of the Community Vitality Committee is to support Council's strategic plan by ensuring the Town's quality of life has opportunities for current and future residents.

**Chair:** Councillor Stephanie McIntosh Lawrence

**Deputy Chair:** Councillor Beverley Day (until 09/22)

**P.R.O. Kids:** Councillor John Balemans

**River Valley Community Center:** Councillor Stephanie McIntosh Lawrence

**River Valley Seniors:** Councillor John Balemans

## At Large

To provide active support to all Strategic Priorities through assisting the Chairs; Communicate Council's intent and receive feedback, liaison with stakeholder groups as needed, and provide support to event planning committees.

**Councillor At Large:** Councillor John Balemans



## Council Remuneration

Section 49 of the Local Governance Act states that local governments can provide a remuneration and allowances to Mayors and Councillors. Remuneration, per diems, and expenses for travelling on local government business outside of Grand Bay-Westfield are authorized in By-law #GG-003 Remuneration of Mayor and Council. Per the Council By-law Remuneration of Mayor and Council, Members were compensated per the table below. Annual increases are provided based on the Consumer Price Index of the previous budget year. Expenses are based on receipts for meals, parking, accommodations whereas mileage is a fixed \$0.50/km.

Elected Official	Remuneration	Per Diems	Expenses	Total
Mayor Merrifield	\$28,721	\$9,200	\$3,233	\$41,154
Deputy Mayor Toole	\$15,940	\$800	\$95	\$16,835
Councillor Balcomb	\$13,845	\$1,300	\$341	\$15,486
Councillor Balemans	\$13,845	\$1,400	\$318	\$15,563
Councillor Day	\$13,845	\$0	\$0	\$13,845
Councillor McIntosh Lawrence	\$13,845	\$900	\$332	\$15,077
<b>Total</b>	<b>\$100,041</b>	<b>\$13,600</b>	<b>\$4,319</b>	<b>\$117,960</b>

## Community Profile

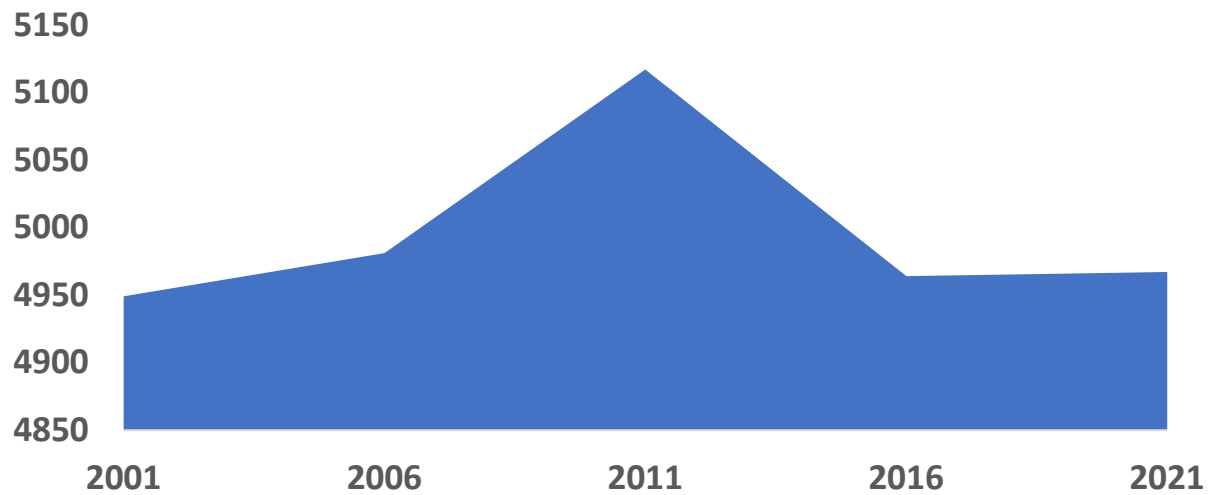
The Town of Grand Bay-Westfield, incorporated in 1998, is comprised of the former Town of Grand Bay and the former Village of Westfield. Grand Bay-Westfield is located in southwestern New Brunswick along the River Valley Scenic Drive running alongside the St. John River, one of the provincially designated scenic routes, and is home to a community of 4,967 residents according to the 2021 Census.

As the gateway to the Lower St. John River Valley area, Grand Bay-Westfield partners with four other communities to promote the Lower River Passage between Oromocto and Hampton. The Town acts as a service centre to several surrounding small and rural communities.

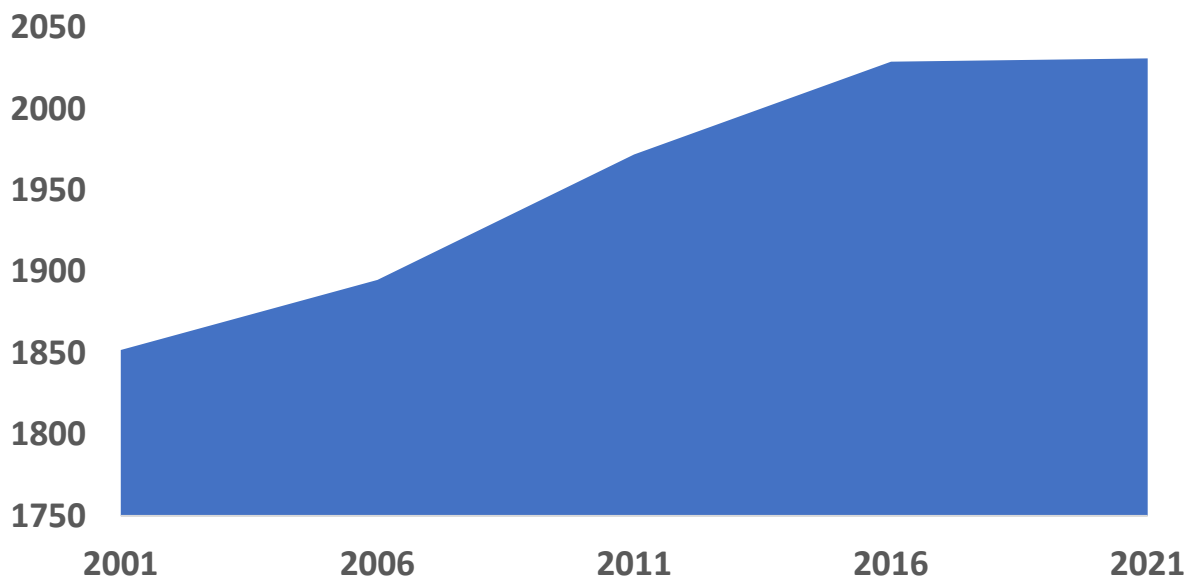
Grand Bay-Westfield is a contributor to projects which are a result of regional co-operation such as the Imperial Theatre, TD Station, the Saint John Trade and Convention Centre, the Saint John Arts Centre, Envision Saint John, and the Canada Games Aquatic Centre which are all in close proximity to the community



**Population Over Time**

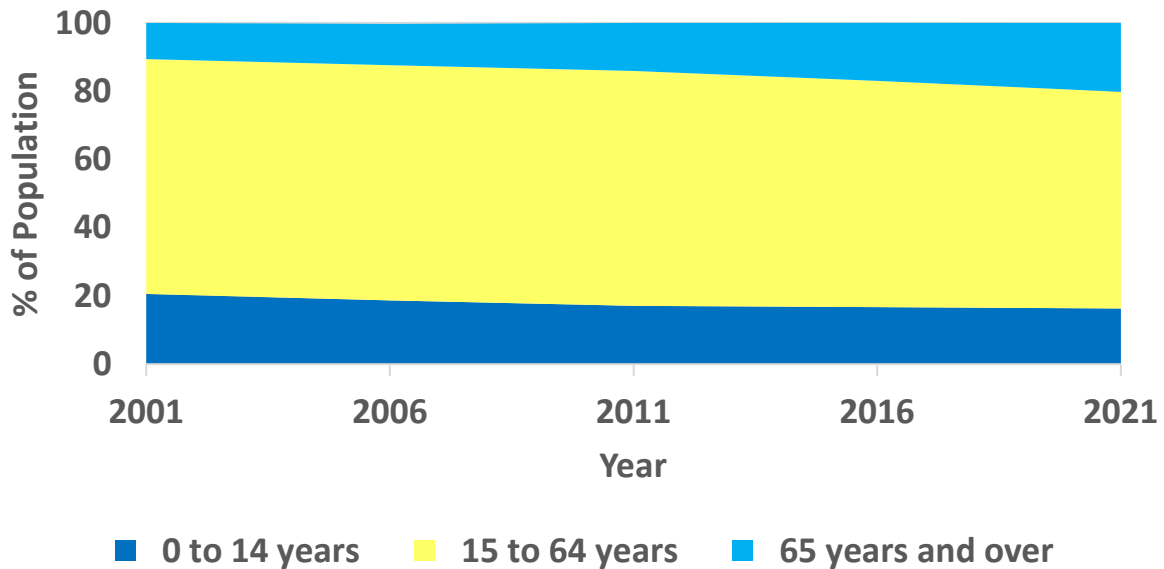


**Dwelling Count Over Time**



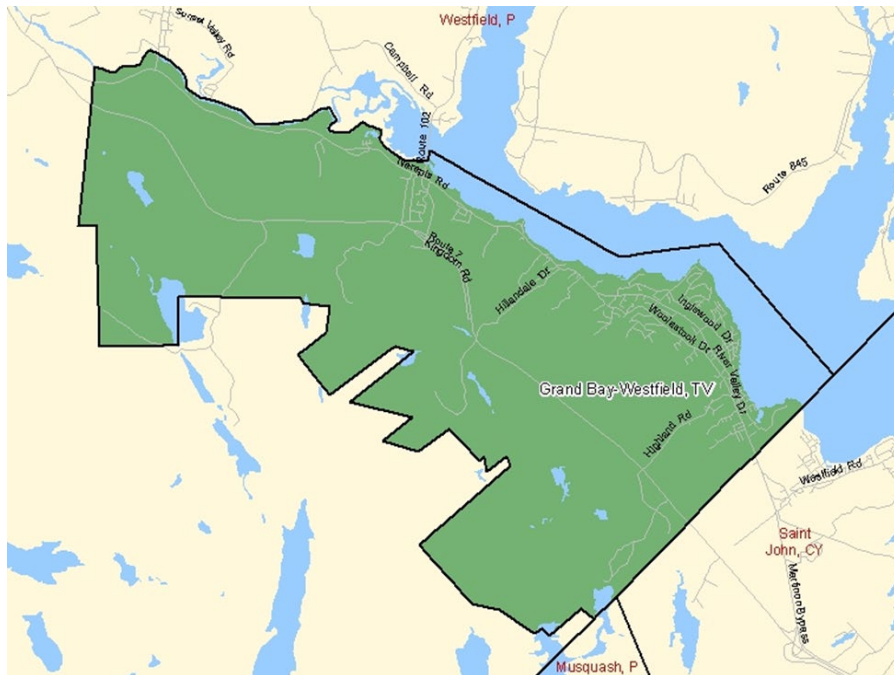


### Demographics Over Time



The Town’s population has not grown significantly despite the increase in development. Of concern is the increased population of 65 years of age and over, with both the Labour Force and 14 years of age and younger shrinking. The median age of the population has increased from 38.4 in 2001 to 45.2 in Census 2021.

### Town of Grand Bay-Westfield Boundaries



The Town of Grand Bay-Westfield is 59.78km<sup>2</sup> with a population density of 83 people per km<sup>2</sup>. Contrary to the map, the Town’s boundary does not extend into the river at any point, the Town’s boundary is the river’s shore.



# Town Amenities



Westfield Landing Public Beach



River Valley Community Center Arena



Westfield Golf & Country Club



Brundage Point River Centre



Blueberry Hill Nature Preserve



Big Paw Little Paw Dog Park



TailWhip Park



Splash Pad



Tennis/Pickleball Courts



Baseball Fields



Soccer Fields



Unity Park



## 2022 General Operating Budget

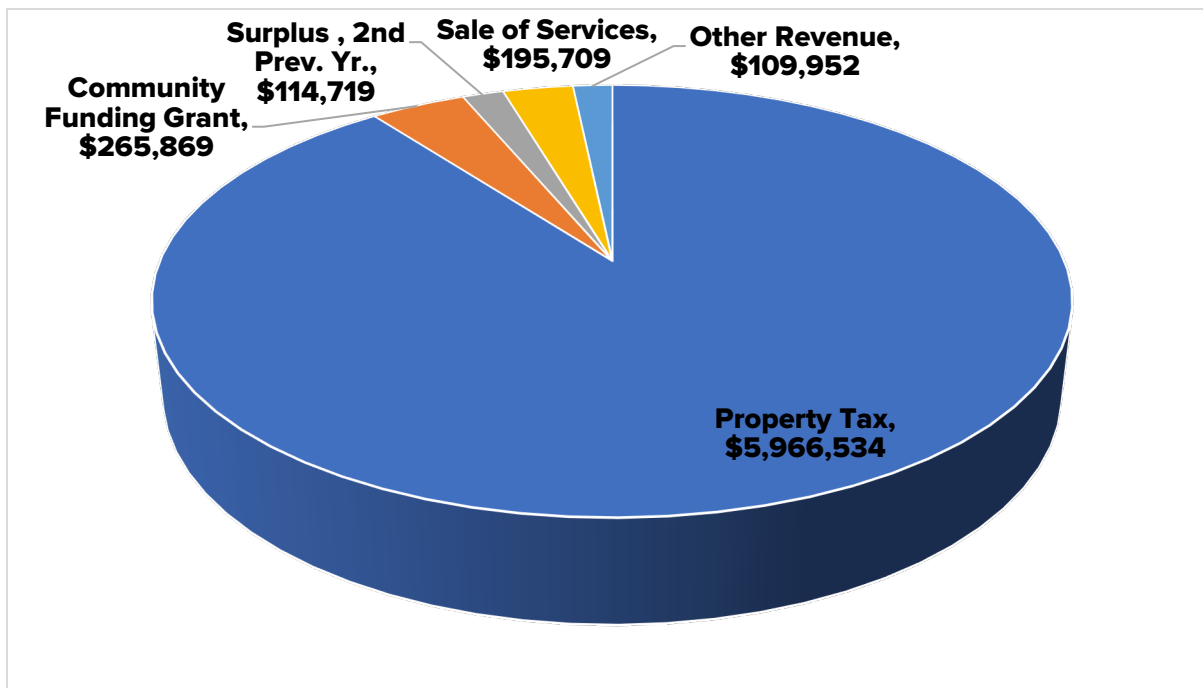
### PROPERTY TAX RATES

Assessment Base	\$435,513,300
Town Owner Occupied Tax Rate	\$1.37/\$100 of assessment
Town Commercial Property Tax Rate	\$2.055/\$100 of valuation
Provincial Residential Property Tax Rate	\$1.1233/\$100 of valuation
Provincial Commercial Property Tax Rate	\$2.1860/\$100 of valuation
Town/ Prov. non-home Occupied Tax Rate	\$2.493/\$100 of valuation
Town/Prov. Commercial Property Tax Rate	\$4.222/\$100 of valuation
Provincial Property Tax Administrative Fee	\$0.0194/\$100 of valuation

### Revenue

The Town's revenue in 2022 totaled \$6,606,755 with property tax comprising the largest single revenue stream. Noted that approximately 98% of property tax revenue is derived from residential property taxes. The Community Funding Grant has been falling.

Revenue by Source

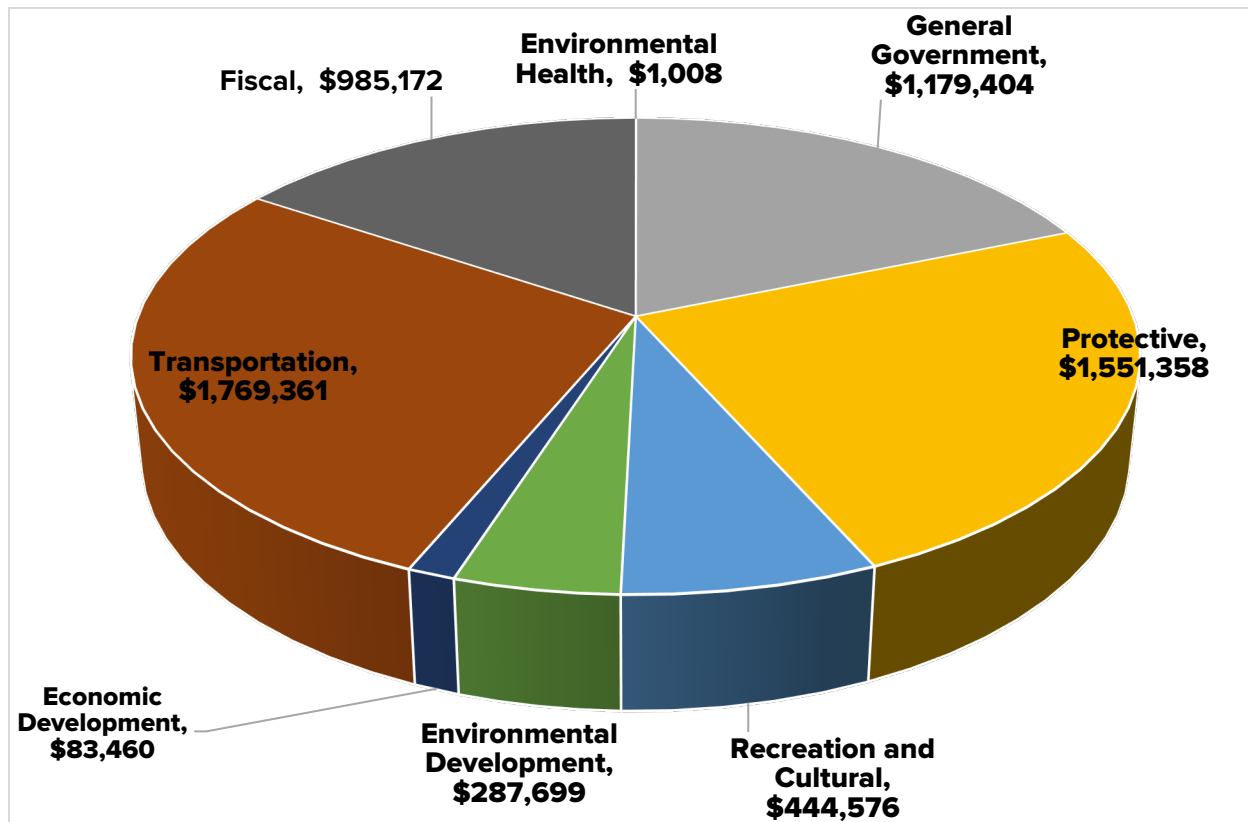




## Expenses

The approved operating budget in 2022 was \$6,606,755. Actual expenditures for 2022 totaled \$6,6302,038. Due to reduced expenditures, the surplus for the year was \$350,742.

Expenses by Department

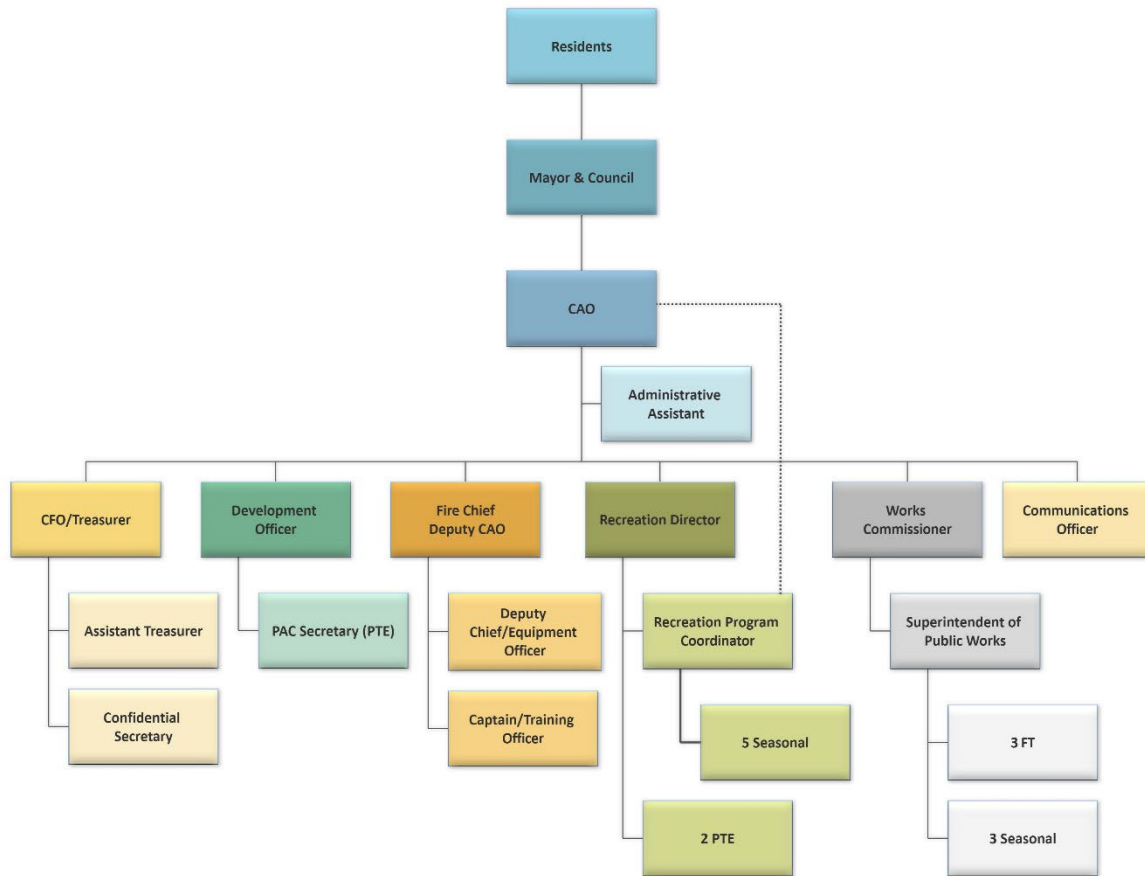






# Organization

Town of Grand Bay-Westfield Organization Chart  
June, 2022





## Community and Regional Relations



Collaborating with its regional neighbours, the Town contributes to the ongoing operations of a number of agencies, boards and commissions.

REGIONAL AGENCIES, BOARDS AND COMMISSIONS CONTRIBUTIONS	
Regional Agency/Board/Commission	Contribution
Canada Games Aquatic Centre	\$46,396
Envision Saint John	\$48,000
Fundy Regional Service Commission	\$1,837
Imperial Theatre	\$18,452
Saint John Arts Centre	\$10,703
Saint John Trade and Convention Centre	\$14,664
TD Station	\$32,989
<b>Total</b>	<b>\$173,041</b>



## Grants

### Social and Environmental Purposes

An important part of the Town’s purpose is to foster the economic, social and environmental well-being of the community. Under the towns community grant program, \$4,796 was distributed to 12 different community groups in addition to this, the following grants were also provided:

<b>SOCIAL AND ECONOMIC GRANTS</b>	
<b>Group</b>	<b>Contribution</b>
Local Student at New Brunswick Community College	\$500
Local Student at University of New Brunswick	\$500
River Valley Coins	\$600
River Valley Community Centre Operating Grant	\$108,000
Westfield Golf & Country Club	\$5,100
<b>Total</b>	<b>\$114,700</b>

### Economic Development Activities and Grants



The primary contribution for economic development was to promote workforce development, business investment, entrepreneur development and economic development.

<b>ECONOMIC DEVELOPMENT ACTIVITIES AND GRANTS</b>	
<b>Activity</b>	<b>Contribution</b>
Envision Saint John	\$48,000
<b>Total</b>	<b>\$48,000</b>

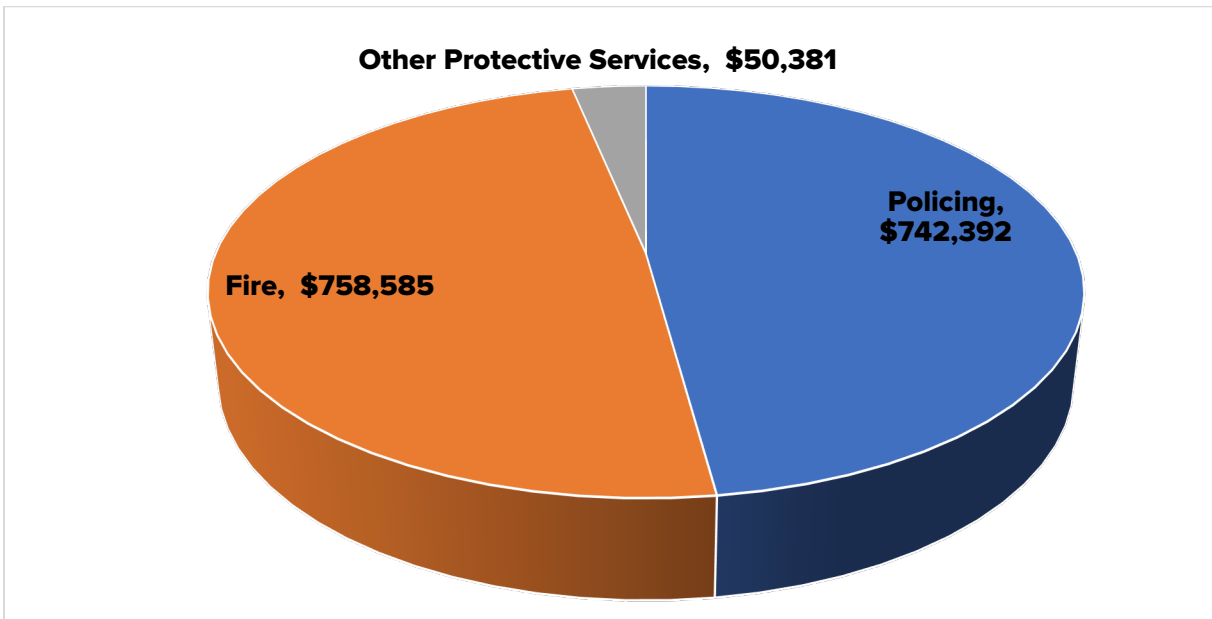


## Municipal Services

### General Government

A variety of expenditures are captured within the General Government category totaling \$1,179,404. Expenses covered includes salaries and benefits for Mayor and Council and Council Contingency Fund, Town Administration, Town CAO, Information Technology, Association dues, insurance, assessment costs, miscellaneous grants, audit and solicitor fees, building costs and training.

### Protective Services





## Policing



Policing services are provided by the RCMP under contract through the Provincial Police Service Agreement. The detachment office is located at 21 Chestnut Drive, Grand Bay-Westfield. The RCMP provide the following services:

- Criminal record checks
- Fingerprints
- General information
- Non-emergency complaints
- Outside detachment emergency phone
- Police certificate
- Report a crime
- Vulnerable sector check

The Grand Bay-Westfield RCMP Detachment process criminal record checks each Wednesday from 9:00 a.m. until 3:00 p.m.

## Animal Control Services

Animal control services are provided on a contract basis. The Town's Big Paw Little Paw Dog Park is located at 319 Highland Road offering a one acre fenced facility for dog owners to enjoy.



## Emergency Measures Services

Emergency Measures Services are provided by the Town Emergency Measures Organization (EMO) comprised of the Fire Chief as the Director of EMO as well as community volunteer members and Town Staff. EMO meets regularly, undertakes appropriate training to responsibly service the community and activates the Town Emergency Operations Centre as deemed advisable. The

Emergency Operations Centre is located at 609 River Valley Drive and is equipped for training and emergency operations.



## Fire-Rescue Services

Fire-Rescue Services are provided by the Grand Bay-Westfield Volunteer Fire-Rescue Department. Facilities are at 609 River Valley Drive (Station 1), 493 Nerepis Road (Station 2), and 319 Highland Road (Training Facility). Fire-Rescue provides fire prevention, suppression, investigation and non-fire related rescue services to the Town, and the Local Service District (LSD) of Westfield West, through the services of 40 volunteer firefighters, a full-time Fire Chief, Deputy Fire Chief and Training Officer.



Grand Bay-Westfield Fire-Rescue has a fleet of nine (9) vehicles including:

- 3 fire pumpers;
- 1 fire tanker;
- 1 rescue;
- 3 command / utility units; and
- 1 rescue trailer with of road rescue unit.

The cost of the service is shared across the service area on a proportional basis using the Town and Local Service District (LSD) tax bases.

## Environmental Development Services

The Environmental Development Services 2022 expenditures of \$287,699, is composed of a variety of services including: land use planning to tourism to beautification.

<b>ENVIRONMENTAL DEVELOPMENT SERVICES EXPENDITURES</b>	
<b>Category</b>	<b>Amount</b>
Community Planning and Development	\$213,894
Beautification and Tourism Promotion	\$53,042
Miscellaneous Services	\$20,763
<b>Total</b>	<b>\$287,699</b>



The Planning Department examines building plans, issues building permits and reviews building activity.

<b>Category</b>	<b>Amount</b>
Building Permits	82
Permit Fees	\$32,860
New Lots via Subdivision	7
PAC Meetings	10
PAC Applications	31
Development Incentive Grants	\$2,346.81

### **Environmental Health Services**

The budget allocation of \$1,008 is due to the property tax the Town pays for the brownfield site of the decommissioned landfill. Access to environmental health services is located at the Fundy Regional Service Commission at the Crane Mountain Landfill located at 10 Crane Mountain Road on a user pay basis.

### **Recreation and Cultural Services**

Recreation and Cultural services are delivered through the Recreation Department's Recreation Director. 2022 expenditures were \$528,036.

<b>RECREATION AND CULTURAL SERVICES EXPENSES</b>	
<b>Category</b>	<b>Amount</b>
Cultural Activities	\$83,460
Recreation Activities and Facilities	\$177,474
Recreation Administration	\$159,102
River Valley Community Center	\$108,000
<b>Total</b>	<b>\$528,036</b>

<b>GRANTS RECEIVED</b>	
<b>Grants</b>	<b>Amount</b>
SEED Grant Program	\$11,928
Federal Summer Career Program	\$0
<b>Total</b>	<b>\$11,928</b>



## Transportation Services

- Total budgeted expenditures for Transportation Services was \$1,712,951.
- Transportation Services are provided by the Town Works Department which incurs expenditures related to public works administration and engineering.
- There are 63.6 kms of roads in the Town, consisting of provincial and municipal roads.
- The Town is responsible for the capital and maintenance costs for the 45.7 kms of Provincially Designated Roads - including River Valley Drive, Nerepis Road and Ferry Road.
- Provincial roads are funded through Summer and Winter Maintenance Agreements with the Province of New Brunswick.
- Capital improvements to River Valley Drive and Nerepis Road (Route 177) are cost-shared between the Province of New Brunswick and the Town of Grand Bay-Westfield. In 2022, the concrete curb and gutter was extended northward on the east side of Nerepis Road by 210 meters. Entire new line, give or take.
- Snow and ice control and major road work were provided on a contract basis by means of public tender.
- The Town's Public Works Department fleet is comprised of 2 Trackless MT, a Backhoe, Dump trucks, an Asphalt Roller, a 1 Ton Truck, 3 light trucks and trailers.
- Capital highlights included asphalt resurfacing on a portion of Majestic Drive, Sunset Crescent, Kirtley Avenue, repairs to the box culvert on Chestnut Drive, and manhole installation on Broad Street.

<b>Transportation Services 2022 Expenditures</b>	
<b>Category</b>	<b>Expenses</b>
Administration and Engineering	\$568,185
Equipment	\$122,467
Building costs	\$39,574
Maintenance: Roads, Streets, Traffic Services	\$291,620
Snow and Ice Control	\$595,016
Street lighting	\$116,766
Street signs, culverts, public transit, railway crossings	\$35,733
<b>Total</b>	<b>\$1,769,361</b>





## Fiscal Services

Costs for interest on short and long-term loans, principal repayment of long-term debt, and transfers to reserve funds for future expenditures and capital expenditures totaled \$985,172.

Major capital projects in 2022 included road and street improvements, Curbing along Rte. 177, New crosswalk on River Valley drive, and Administration office upgrades.

Fiscal Activity	
Category	Expenses
Principal Repayments	\$266,797
Interest Payments	\$56,838
Bank Service Charges and Other	\$3,630
Capital Expenditure out of revenue	\$230,045
Transfer to Reserves	\$427,862
<b>Total</b>	<b>\$985,172</b>

Reserve Fund Balances	
Category	Balance
General Operating Reserve	\$1,833,063
General Capital Reserve	\$502,857
Land for Public Purpose Reserve Fund	\$6,420
<b>Total</b>	<b>\$2,342,340</b>



<b>General Fund Debt</b>				
<b>Purpose</b>	<b>Start Year</b>	<b>Amount Owing</b>	<b>Term</b>	<b>Maturity</b>
Transportation Services	2020	\$75,000	5 Years	2025
Protective Service: Fire Truck	2020	\$368,000	15 Years	2035
Recreation: Splash Pad	2018	\$269,000	15 Years	2033
Protective Service: Fire Truck	2014	\$214,000	15 Years	2029
Transportation Services	2013	\$272,000 (Col. Nase)	15 Years	2028
Buildings	2012	\$453,096	15 Years	2026
Recreation, Protective Services, Transportation Services	2012	\$145,000	10 Years	2027
<b>Total December 31, 2022</b>		<b>\$1,796,096</b>		

## **Sewerage Utilities**

Administered and maintained through the Works Department, the sewerage system provides wastewater services to 1,753 properties. The total budgeted expenditures was \$589,012. Actual expenditures were \$566,048 resulting in a surplus of \$31,036 for 2022

Consisting of 35.15 km of piping, three lift stations and a 1.15-hectare lagoon, the system complies with provincial and federal regulations.

In November 2022, the Town of Grand Bay-Westfield Solar Array Project at the Town's wastewater treatment facility on Shannon Road was officially commissioned. It is anticipated that this may provide up to fifty per cent of the power needs of the wastewater treatment facility.

<b>2022 Operating Expenditures</b>	
<b>Category</b>	<b>Expenses</b>
Administration and Labour	\$98,393
Collection systems	\$83,275
Lift Systems	\$114,786
Treatment and Disposal	\$47,947
<b>Total</b>	<b>\$347,401</b>



Per By-law No. 2 the utility is funded by user fees. The total amount of user fees invoiced was \$579,774, there were uncollected accounts totaling \$7,553 on December 31, 2022.

### **Sewerage Fiscal Services**

Total expenditures of \$158,221 covered costs for interest on short- and long-term loads, principal repayment of long-term debt and transfers to reserves for future expenditures.

<b>2022 Fiscal Expenditures</b>	
<b>Category</b>	<b>Expenses</b>
Principal Repayments	\$135,000
Interest Payments	\$26,147
Transfer to Reserve	\$57,500
<b>Total</b>	<b>\$218,647</b>





<b>Sewerage Reserve Fund Balances</b>	
<b>Category</b>	<b>Balance</b>
Sewerage Capital Reserve	\$243,168
<b>Total</b>	<b>\$243,168</b>

<b>Wastewater Fund Debt</b>				
<b>Purpose</b>	<b>Start Year</b>	<b>Amount Owning</b>	<b>Term</b>	<b>Maturity</b>
Environmental Health Services	2021	\$374,000	15 Years	2036
Environmental Health Services	2021	\$191,000	15 Years	2036
Environmental Health Services	2019	\$129,000	15 Years	2034
Environmental Health Services	2017	\$302,000	10 Years	2027
Environmental Health Services	2012	\$76,000	15 Years	2027
<b>Total December 31, 2022</b>		<b>\$1,072,000</b>		



## Appendices

### Council Attendance for 2022 Council Meetings

2022 Date	Merrifield	Toole	Balcomb	Balemans	Day	McIntosh Lawrence
January 10	✓	✓	✓	✓	✓	✓
January 24	✓	✓	✓	✓	✓	✓
February 14	✓	✓	✓	✓	✓	✓
February 17 <b>SPECIAL</b>	✓	✓	✓	✓	✓	✓
February 28	✓	✓	✓	✓	✓	✓
March 14	✓	✓	✓	✓	✓	✓
March 28	✓	✓	✓	✓	✓	✓
April 11	✓	✓	✓	X	X	✓
April 25	✓	✓	✓	✓	X	x
May 9	✓	✓	✓	✓	✓	✓
May 24	✓	✓	✓	✓	✓	✓
June 13	✓	✓	✓	✓	✓	✓
June 27	✓	✓		✓	✓	✓
July 11	✓	✓	X	✓	✓	✓
August 15	✓	✓	✓	✓		✓
August 31	✓	✓	✓	✓	X	✓
September 12	✓	✓	✓	✓	✓	✓
September 26	x	✓	✓	✓	✓	✓
October 24	✓	✓	✓	✓	✓	✓
November 2 <b>SPECIAL</b>	✓	✓	✓	x	✓	✓
November 14	✓	✓	✓	✓	X	✓
November 28	✓	✓	✓	✓		✓
December 12	✓	✓	✓	✓		✓
<b>TOTAL</b>	<b>22</b>	<b>22</b>	<b>22</b>	<b>21</b>	<b>19</b>	<b>22</b>



## Committee of the Whole Purposes

Dates	Meetings	Confidentiality protected by law	Personal info defined in RTIPPA	Could cause financial loss or gain to local govt. or person or jeopardize negotiations leading to contract (Strategic Planning Budget Priorities)	Proposed or pending acquisition or disposition of land	Confidentiality of info from Provincial or Federal Government	Legal opinion or advice or privileged legal Communications in matters of local government business	Litigation or potential litigation	Access to or security of buildings or structures or systems occupied or used by the local government	Police investigations	Labour & Employment Matters
2022-01-10	CoW Closed			✓		✓					✓
2022-01-24	CoW Closed					✓					✓
2022-02-14	CoW Closed			✓		✓					✓
2022-02-28	CoW Closed					✓					✓
2022-03-14	CoW Closed				✓	✓	✓				✓
2022-03-28	CoW Closed			✓		✓					✓
2022-04-11	CoW Closed			✓		✓					✓
2022-04-25	CoW Closed			✓		✓					✓
2022-05-09	CoW Closed			✓		✓	✓				✓
2022-05-24	CoW Closed		✓	✓	✓	✓					✓
2022-06-13	CoW Closed			✓		✓					✓
2022-06-27	CoW Closed			✓	✓	✓	✓				✓
2022-07-11	CoW Closed			✓		✓	✓				✓
2022-08-15	CoW Closed				✓	✓				✓	✓
2022-08-31				✓		✓					
2022-09-12	CoW Closed			✓		✓					
2022-09-26	CoW Closed			✓	✓	✓		✓			✓
2022-10-24	CoW Closed			✓		✓					✓
2022-11-14	CoW Closed			✓	✓	✓		✓			✓
2022-11-28	CoW Closed	✓		✓		✓	✓	✓			✓
2022-12-12	CoW Closed			✓		✓					



## **Consolidated and Non-Consolidated Financial Statements**

TOWN OF GRAND BAY - WESTFIELD

REPORT AND CONSOLIDATED

FINANCIAL STATEMENTS

DECEMBER 31, 2022

INDEPENDENT AUDITOR'S REPORT

To Her Worship The Mayor and Members of the Council,  
Town of Grand Bay - Westfield

REPORT ON THE AUDIT OF THE CONSOLIDATED FINANCIAL STATEMENTS

**Opinion**

We have audited the accompanying consolidated financial statements of the Town of Grand Bay - Westfield, which comprise the statement of financial position as at December 31, 2022 and December 31, 2021 and the statements of operations and accumulated surplus, change in net financial assets (debt) and cash flows for the years then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of the Town of Grand Bay - Westfield as at December 31, 2022 and December 31, 2021, the results of its operations, change in net financial assets (debt) 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 Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the entity in accordance with the ethical requirements that are relevant to our audit of these financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these 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 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.

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

**Auditor's Responsibilities for the Audit of the Consolidated 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 auditor's 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. 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 entity'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 entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's 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 the auditor's report. However, future events or conditions may cause the entity 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.

- Obtain sufficient appropriate audit evidence regarding the financial information of the entity to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the audit. We remain solely responsible for our audit opinion.

We communicate 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.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Saint John, N.B.  
March 10, 2023



Chartered Professional Accountants

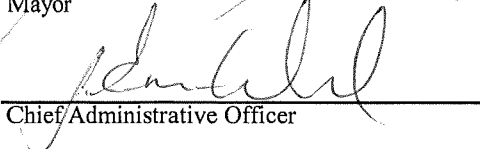
TOWN OF GRAND BAY - WESTFIELD

CONSOLIDATED STATEMENT OF FINANCIAL POSITION  
AS AT DECEMBER 31, 2022

	<u>2022</u>	<u>2021</u>
Financial assets		
Cash - Note 3	\$ 3,309,375	\$ 2,799,127
Accounts receivable		
General	46,954	75,943
Federal government and its agencies - Note 4	111,462	98,026
Investment - Note 7	14,602	14,177
	<u>3,482,393</u>	<u>2,987,273</u>
Liabilities		
Accounts payable	\$ 563,526	\$ 663,546
Long-term debt - Note 5	2,868,096	3,269,893
Post employment benefits - Note 6	214,700	241,800
Deferred revenue	2,070	2,070
	<u>3,648,392</u>	<u>4,177,309</u>
Net debt	(165,999)	(1,190,036)
Non-Financial Assets		
Tangible capital assets - Note 11	53,224,554	52,133,175
Less accumulated amortization - Note 11	25,232,288	23,662,059
	<u>27,992,266</u>	<u>28,471,116</u>
Inventory of supplies	50,796	46,617
Prepaid expenses	87,373	36,800
	28,130,435	28,554,533
Accumulated surplus	\$ <u>27,964,436</u>	\$ <u>27,364,497</u>

APPROVED BY:

  
\_\_\_\_\_  
Mayor

  
\_\_\_\_\_  
Chief Administrative Officer

TOWN OF GRAND BAY - WESTFIELD

CONSOLIDATED STATEMENT OF OPERATIONS AND ACCUMULATED SURPLUS  
FOR THE YEAR ENDED DECEMBER 31, 2022

	<u>2022 Budget</u>	<u>2022</u>	<u>2021</u>
<b>Revenue</b>			
Warrant of assessment	\$ 5,966,534	\$ 5,966,534	\$ 5,401,687
Sales of services	194,306	195,709	185,196
Other revenue from own sources	65,930	152,437	392,939
Community funding and equalization grant	265,869	265,869	615,207
Sewerage user fees	583,350	588,345	508,356
Other government transfers	839,750	839,750	408,953
	<u>7,915,739</u>	<u>8,008,644</u>	<u>7,512,338</u>
<b>Expenses</b>			
General government services	\$ 1,337,461	\$ 1,351,220	\$ 1,248,437
Protective services	1,699,456	1,698,297	1,648,462
Transportation services	2,854,146	2,910,556	2,591,541
Environmental health services	1,090	1,008	1,048
Recreation and cultural services	606,003	549,358	573,437
Environmental development services	371,110	320,428	259,872
Sewerage collection and disposal	596,802	577,838	718,369
	<u>7,466,068</u>	<u>7,408,705</u>	<u>7,041,166</u>
Annual surplus (deficit)	<u>\$ 449,671</u>	599,939	471,172
Accumulated surplus - beginning of year		<u>27,364,497</u>	<u>26,893,325</u>
Accumulated surplus - end of year		<u>\$ 27,964,436</u>	<u>\$ 27,364,497</u>

TOWN OF GRAND BAY - WESTFIELD

CONSOLIDATED STATEMENT OF CHANGES IN NET DEBT  
FOR THE YEAR ENDED DECEMBER 31, 2022

	<u>2022</u>	<u>2021</u>
Annual surplus (deficit)	\$ 599,939	\$ 471,172
Acquisition of tangible capital assets	(1,208,979)	(1,048,675)
Amortization of tangible capital assets	1,687,827	1,695,556
	<u>1,078,787</u>	<u>1,118,053</u>
Aquisition of inventories	(50,795)	(46,617)
Aquisition of prepaid assets	(87,372)	(36,800)
Consumption of prepaid assets	36,800	-
Consumption of inventories	46,617	36,424
	<u>(54,750)</u>	<u>(46,993)</u>
Decrease in net debt	1,024,037	1,071,060
Net debt, beginning of year	<u>(1,190,036)</u>	<u>(2,261,096)</u>
Net debt, end of year	<u>\$ (165,999)</u>	<u>\$ (1,190,036)</u>

TOWN OF GRAND BAY - WESTFIELD

CONSOLIDATED STATEMENT OF CASHFLOWS  
FOR THE YEAR ENDED DECEMBER 31, 2022

Operating transactions:	<u>2022</u>	<u>2021</u>
Annual surplus	\$ 599,939	\$ 471,172
Non-cash items included on annual surplus	(139,643)	(345,007)
Amortization of tangible capital assets	1,687,827	1,695,556
Change in accrued pension liability	<u>(27,100)</u>	<u>(21,400)</u>
Cash provided by operations	<u>2,121,023</u>	<u>1,800,321</u>
Capital transactions:		
Acquisition of capital assets	(1,208,979)	(1,048,675)
Proceeds on disposal of capital assets	<u>-</u>	<u>-</u>
Cash used in capital transactions	<u>(1,208,979)</u>	<u>(1,048,675)</u>
Financing transactions:		
Long-term debt issues	-	611,000
Long-term debt retirement	<u>(401,797)</u>	<u>(439,919)</u>
Cash provided by financing transactions	<u>(401,797)</u>	<u>171,081</u>
Increase in cash and cash equivalents	510,247	922,727
Cash and cash equivalents, beginning of year	<u>2,799,128</u>	<u>1,876,401</u>
Cash and cash equivalents, end of year	<u>\$ 3,309,375</u>	<u>\$ 2,799,128</u>

TOWN OF GRAND BAY - WESTFIELD

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2022

1. Purpose of the Organization

The Municipality was incorporated as town by the Province of New Brunswick Municipalities Act on January 1, 1998. As a municipality, the Town of Grand Bay-Westfield is exempt from income tax under section 149(1)(c) of the Canadian Income Tax Act. The municipality has the following vision statement, "To be an efficient, effective and flexible organization responsible for the overall good of the community, enhancing quality of life by being sensitive to community needs in an ever-changing and complex environment."

2. Summary of Significant Accounting Policies

The consolidated financial statements of the Town of Grand Bay-Westfield have been prepared in accordance with Canadian generally accepted accounting principles for local governments, as recommended by the Public Sector Accounting Board of the Canadian Institute of Chartered Professional Accountants.

The Town adopted Public Sector Accounting standards as of January 1, 2011.

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 cashflows 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 controlled by the Town.

Budget

The budget figures contained in these financial statements were approved by Council on November 16, 2021 and the Minister of Local Government on December 2, 2021.

Revenue Recognition

Revenues are recognized on the accrual basis and measurable as they are earned. Revenue received prior to being earned is recorded as deferred revenue until such time as the revenue is earned.

Expenditure Recognition

Expenditures are recorded on an accrual basis as they are incurred and are measurable based on receipt of goods and services and obligation to pay. Outstanding commitments for goods and services relating to the current year are accrued at the balance sheet date.

Use of Estimates

The preparation of the consolidated financial statements in conformity with Canadian generally accepted accounting principles 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 consolidated 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.

TOWN OF GRAND BAY - WESTFIELD

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2022

2. Summary of Significant Accounting Policies (Cont'd)

Financial Instruments

The Town's financial instruments consist of cash, accounts receivable, bank loans, accounts payable and long-term debt. Unless otherwise noted, it is management's opinion that the Town is not exposed to significant interest, currency or credit risk arising from those financial instruments. The fair value of these financial instruments approximates their carrying values, unless otherwise noted.

The Town is subject to credit risk through its accounts receivable. The Town minimizes credit risk through ongoing credit management.

Cash and cash equivalents

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

Inventory of supplies

Inventory of supplies is valued at the lower of cost and net replacement cost with cost being determined on the first-in, first out basis.

Tangible Capital Assets

Effective January 1, 2011, the Town adopted the provisions of PSA section 3150 Tangible Capital Assets. Tangible capital assets are recorded at cost which includes all amounts directly attributable to acquisition, construction, development or betterment of the asset. The cost of the tangible capital asset is amortized on a straight-line basis over the estimated useful life, as follows:

Land improvements	5-25 years
Buildings	25-40 years
Vehicles	3-5 years
Machinery and equipment	5-10 years
Heavy equipment	10-15 years
Computer hardware, software and communication equipment	3-5 years
Furniture and fixtures	3-5 years
Road surface	15-20 years
Road grade	30 years
Sidewalks and curbs	15 years
Water and wastewater networks	40-100 years

Assets under construction are not amortized until the asset is available for use.

Segmented Information

The Town of Grand Bay-Westfield 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 the special regulations, restrictions or limitations. Municipal services are provided by departments as follows:

TOWN OF GRAND BAY - WESTFIELD

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2022

2. Summary of Significant Accounting Policies (Cont'd)

Segmented Information (Cont'd)

General Government Services

This department is responsible for the overall governance and financial administration of the Town. This includes council functions and general and financial management.

Protective Services

This department is responsible for the provision of policing services, fire protection, emergency measures and animal control.

Transportation Services

This department is responsible for common services, roads and streets maintenance, street lighting, traffic services and other transportation-related functions.

Environmental Development Services

This department is responsible for planning and zoning, community development, tourism, beautification and other municipal development and promotion services.

Recreation and Culture

This department is responsible for the maintenance and operation of recreation and cultural facilities including the arena, parks and playgrounds and other recreational and cultural facilities.

Wastewater Systems

This department is responsible for the provision of wastewater services within the municipality including the maintenance and operation of the underground networks, treatment plants, reservoirs and lagoons.

Post-Employment Benefits

The Town recognizes its obligations under post employment benefit plans and the related cost, net of plan assets. The Town has a defined benefit pension plan as documented in Note 7.

3. Cash and cash equivalents

	<u>2022</u>	<u>2021</u>
Cash - unrestricted	\$ 719,328	\$ 737,783
Cash - restricted	<u>2,590,047</u>	<u>2,061,344</u>
	<u>\$ 3,309,375</u>	<u>\$ 2,799,127</u>

4. Due from Federal Government and Agencies

	<u>2022</u>	<u>2021</u>
Canada Revenue Agency (HST refund)	<u>\$ 111,462</u>	<u>\$ 98,026</u>



TOWN OF GRAND BAY - WESTFIELD

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2022

5. Long-Term Debt

New Brunswick Municipal Financing Corporation

	<u>2022</u>	<u>2021</u>
Debentures:		
1.95%-2.80% series, due 2034	\$ 129,000	\$ 148,000
0.855% - 2.762% series, due 2036	374,000	397,000
1.20%-2.70% series, due 2027	302,000	358,000
0.90%-1.50% series, due 2025	75,000	100,000
1.65%-3.80% series, due 2027	76,000	90,000
1.35%-3.55% series, due 2027	145,000	171,000
1.35% - 3.70% series, due 2028	272,000	312,000
1.20% - 3.50% series, due 2029	214,000	241,000
2.55% - 3.55% series, due 2033	269,000	289,000
0.50% - 2.33% series, due 2035	368,000	394,000
0.30% -2.700% series, due 2036	191,000	214,000
<u>CMHC</u>		
3.92%, due 2026	<u>453,096</u>	<u>555,893</u>
	<u>\$ 2,868,096</u>	<u>\$ 3,269,893</u>

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

2023	\$ 415,827
2024	425,014
2025	423,366
2026	410,889
2027	281,000
Thereafter	<u>912,000</u>
	<u>\$ 2,868,096</u>

6. Post-Employment Benefits Payable

*Defined Benefit Pension Plan*

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

Actuarial valuations for funding purposes are performed either annually or triennially depending on the financial position of the NB MEPP. In turn, the actuarial valuations for accounting purposes are based on these figures (with adjustments). The most recent actuarial valuation was prepared as at December 31, 2020 and resulted in an overall NB MEPP accrued benefit obligation of \$135,126,100 based on the accounting basis.

TOWN OF GRAND BAY - WESTFIELD

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2022

6. 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, 2020:

- the expected inflation rate is 2.10% per annum
- the discount rate used to determine the accrued benefit obligation is 5.70% per annum
- the expected rate of return on assets is 5.70% per annum
- retirement age varies by age and employment category
- estimated average remaining service life is 14.0 years

The actuarial valuation prepared as at December 31, 2020 indicated that the market value of the of the net assets available for the accumulated pan benefits were less then the present value of these benefits. The pension plan has been granted a solvency deficiency exemption by the Province of New Brunswick. On a going concern valuation basis, the actuarial valuation indicated a plan deficit of \$833,500, a change of \$191,700 from December 31, 2019 deficit of \$641,800. Based on the assumptions as at December 31, 2020, the actuary expected the level of employer and employee contributions to be sufficient to fund the current service cost and going concern special payments, as allowed by the Pensions Benefit Act.

As at December 31, 2020 the NB MEPP provides benefits for 294 retirees. Total benefit payments to retirees and terminating employees during 2022 are estimated to be approximately \$4,957,200 (actual 2021, \$6,360,300) in totality for the NB MEPP.

Employees make contributions using rates that vary by earnings level and employment category, with an overall average contribution rate of approximately 8.00%. Each participating body contributes an amount that equals their employees' contribution amounts. Pension Fund Assets are invested in Short-Term Securities, Bonds, Canadian Equities and Foreign Equities. Combined employees' and participating bodies' contributions for 2022 are estimated to be approximately \$7,421,4000 (2021 actual, \$7,235,200 in totality for the NB MEPP).

The following summarizes the data as it relates to the Town of Grand Bay Westfield:

The average age of the 16 active employees covered by the NB MEPP is 52.6 (as at December 31, 2020)  
Benefit payments were \$166,900 in 2021 and were estimated to be \$155,300 in 2022  
Combined Contributions were \$163,800 in 2021 and were estimated to be \$168,800 in 2022.

In addition to determining the position of the NB MEPP as it relates to the Town of Grand Bay-Westfield as at December 31, 2020 and December 31, 2021, NB MEPP's actuary performed an extrapolation of the December 31, 2021 accounting valuation to determine the estimated position as at December 31, 2022. The extrapolation assumptions used as at December 31, 2022 remain unchanged from December 31, 2021. The extrapolation also assumes assets return 5.70% 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- Dec 31, 2022	Actual Jan 1- Dec 31, 2021
Accrued Benefit Liability (asset)		
Accrued benefit liability, beginning	\$ 231,700	\$ 271,000
Pension expense for the year	67,400	42,600
Less employer contributions	(84,400)	(81,900)
Accrued benefit liability, ending	<u>\$ 214,700</u>	<u>\$ 231,700</u>

These amounts are included in the Post-Employment Benefits Payable on the Consolidated Statement of Financial Position.

TOWN OF GRAND BAY - WESTFIELD

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2022

7. Investment

	<u>2022</u>	<u>2021</u>
Saint John Community Fund interest at 3%, due March 2025.	\$ <u>14,602</u>	\$ <u>14,177</u>

8. Contingencies

In the normal course of operations, the Town becomes involved in various claims and legal proceedings. While the final outcome with respect to claims and legal proceedings pending at December 31, 2022 cannot be predicted with certainty, it is the opinion of management and council that resolution of these matters will not have a material adverse effect as the Town maintains insurance coverage in amounts considered appropriate.

9. Water and Sewer Fund Surplus

	<u>2022</u>	<u>2021</u>
2022 Surplus	\$ 31,036	\$ -
2021 Surplus	33,603	33,603
2020 Surplus	<u>-</u>	<u>21,420</u>
	\$ <u>64,639</u>	\$ <u>55,023</u>

10. Short-term borrowings compliance

*Interim borrowing for capital*

The Municipality has arranged a revolving operating facility bearing interest at prime less 0.25% for the General Operating Fund and the Sewerage Operating Fund. The facility is intended for interim financing for capital expenditures. As at December 31, 2022 this facility has not been used.

The Municipality has ministerial authority for short-term borrowings as follows:

General Capital Fund, M.O. # 22-0019	\$ <u>810,000</u>
--------------------------------------	-------------------

*Operating borrowing*

As prescribed in the Local Governance Act, borrowing to finance General Fund operations is limited to 4% of the Municipality's operating budget or \$15,000 - whichever is greater. Borrowing to finance Sewerage Fund operations is limited to 50% of the operating budget for the year.

In 2022, the Municipality has complied with these restrictions for all borrowing.

*Inter-fund borrowing*

The Municipal Financial Reporting Manual 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.

TOWN OF GRAND BAY - WESTFIELD  
 NOTES TO FINANCIAL STATEMENTS  
 DECEMBER 31, 2022

11. Schedule of Tangible Capital Assets

COST	Land	Land improvements	Building and leasehold improvements	Vehicles	Machinery and equipment	Assets Under Construction	Infrastructure		2022 Total	2021 Total
							Roads and streets	Treatment facilities		
Balance, beginning of year	\$ 2,253,304	3,648,200	3,643,126	366,269	3,702,826	197,006	3,007,164	14,947,732	52,133,175	51,084,500
Add:	-	11,031	-	-	68,070	51,873	382,161	123,001	1,222,015	1,123,268
Less:	-	-	-	-	-	(13,036)	-	-	(130,636)	(74,593)
Balance, end of year	<u>2,253,304</u>	<u>3,659,231</u>	<u>3,643,126</u>	<u>366,269</u>	<u>3,770,896</u>	<u>235,843</u>	<u>3,389,325</u>	<u>15,070,733</u>	<u>53,224,554</u>	<u>52,133,175</u>
<b>ACCUMULATED AMORTIZATION</b>										
Balance, beginning of year	-	1,865,789	1,839,364	212,027	2,179,302	-	1,004,382	4,895,298	23,662,060	21,966,503
Add:	-	145,513	79,287	53,455	205,850	-	68,705	263,872	1,687,828	1,695,556
Less:	-	-	-	-	-	-	-	-	(117,600)	-
Accumulated amortization on disposals	-	2,011,302	1,918,651	265,482	2,385,152	-	1,073,087	5,159,170	25,232,288	23,662,059
Balance, end of year	<u>2,253,304</u>	<u>1,647,929</u>	<u>1,724,475</u>	<u>100,787</u>	<u>1,385,744</u>	<u>235,843</u>	<u>2,316,238</u>	<u>9,911,563</u>	<u>27,992,266</u>	<u>28,471,116</u>
<b>NET BOOK VALUE</b>										
Consists of:										
General Fund Assets	\$ 2,171,487	\$ 1,634,889	\$ 1,721,368	\$ 100,787	\$ 1,281,563	\$ 221,450	\$ -	\$ 6,057,725	\$ 21,605,652	\$ 16,168,173
Water & Sewerage Fund Assets	81,817	13,040	3,107	-	104,181	14,393	2,316,238	3,853,838	6,386,614	12,302,942
	<u>2,253,304</u>	<u>1,647,929</u>	<u>1,724,475</u>	<u>100,787</u>	<u>1,385,744</u>	<u>235,843</u>	<u>2,316,238</u>	<u>9,911,563</u>	<u>27,992,266</u>	<u>28,471,115</u>

TOWN OF GRAND BAY - WESTFIELD  
 NOTES TO FINANCIAL STATEMENTS  
 DECEMBER 31, 2022

12. Schedule of Segment Disclosure

	General	Protective	Transportation	Environmental Health	Environmental development	Recreation and culture	Water and sewer	2022 Consolidated	2021 Consolidated
<b>Revenues</b>									
Warrant of assessment	\$ 1,147,502	\$ 1,489,230	\$ 2,501,083	\$ 955	\$ 325,203	\$ 502,560	\$ -	\$ 5,966,534	\$ 5,401,687
Sales of services	-	182,808	-	-	-	12,901	-	195,709	185,196
Other revenue from own sources	90,553	-	-	-	-	-	-	90,553	378,502
Community Funding and Equalization Grant	51,133	66,360	111,448	43	14,491	22,394	-	265,869	615,207
Sewerage user fees	-	-	-	-	-	-	588,345	588,345	508,356
Interest	54,970	-	-	-	-	-	6,914	61,884	14,437
Other government transfers	-	-	443,196	-	-	-	396,554	839,750	408,953
	<u>1,344,158</u>	<u>1,738,399</u>	<u>3,055,728</u>	<u>998</u>	<u>339,694</u>	<u>537,855</u>	<u>991,813</u>	<u>8,008,644</u>	<u>7,512,238</u>
<b>Expenses</b>									
Salaries and benefits	490,425	448,633	457,564	-	101,334	143,403	141,820	1,783,179	1,680,687
Goods and services	613,063	1,028,317	1,272,224	1,008	186,366	238,983	205,581	3,545,542	3,270,930
Amortization	57,894	146,939	1,141,195	-	32,728	104,782	204,290	1,687,828	1,695,556
Interest	60,473	-	-	-	-	-	26,147	86,620	104,971
Other	129,365	74,408	39,573	-	-	62,190	-	305,536	289,022
	<u>1,351,220</u>	<u>1,698,297</u>	<u>2,910,556</u>	<u>1,008</u>	<u>320,428</u>	<u>549,358</u>	<u>577,838</u>	<u>7,408,705</u>	<u>7,041,166</u>
<b>Surplus (deficit) for the year</b>	\$ <u>(7,062)</u>	\$ <u>40,102</u>	\$ <u>145,172</u>	\$ <u>(10)</u>	\$ <u>19,266</u>	\$ <u>(11,503)</u>	\$ <u>413,975</u>	\$ <u>599,939</u>	\$ <u>471,172</u>

TOWN OF GRAND BAY - WESTFIELD  
 NOTES TO FINANCIAL STATEMENTS  
 DECEMBER 31, 2022

13. Reconciliation of Annual Surplus

	General Operating Fund	General Capital Fund	Sewerage Operating Fund	Sewerage Capital Fund	General Operating Reserve Fund	General Capital Reserve Fund	Sewerage Capital Reserve Fund	Land for Public Purpose Reserve Fund	Total
2022 annual surplus (deficit)	1,526,605	(1,040,342)	160,974	(86,106)	-	34,533	3,237	1,038	599,939
Adjustment to annual surplus (deficit) for funding requirements									
Second previous year's surplus	114,716	-	5,062	-	-	-	-	-	119,778
Transfers between funds									
Transfer from General Operating Fund to Sewer Capital Fund	(139,185)	-	-	139,185	-	-	-	-	-
Transfer from General Operating Fund to General Capital Fund	(369,230)	369,230	-	-	-	-	-	-	-
Transfer from General Operating Fund to Sewerage Capital Reserve Fund	(57,500)	-	-	-	-	-	57,500	-	-
Transfer to General Operating Fund from General Operating Reserve Fund	22,143	-	-	-	(22,143)	-	-	-	-
Transfer from General Operating Fund to General Capital Reserve Fund	(450,000)	-	-	-	-	450,000	-	-	-
Long-term debt principal repayment	-	-	(135,000)	135,000	-	-	-	-	-
Long-term debt principal repayment	(266,797)	266,797	-	-	-	-	-	-	-
Decrease in pension plan expenses	(30,010)	-	-	-	-	-	-	-	(30,010)
Amortization expense	-	1,483,538	-	204,290	-	-	-	-	1,687,828
Total adjustments to 2022 annual surplus (deficit)	(1,175,863)	2,119,565	(129,938)	478,475	(22,143)	450,000	57,500	-	1,777,596
2022 annual surplus	350,742	1,079,223	31,036	392,369	(22,143)	484,533	60,737	1,038	2,377,535

TOWN OF GRAND BAY - WESTFIELD

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2022

14. Statement of Reserves

	General Reserve Fund	General Operating Reserve Fund	Utility Capital Reserve Fund	Land for Public Purpose Reserve Fund	2022	2021
<b>Assets</b>						
Cash	1,833,063	502,857	243,168	6,420	2,585,508	2,061,343
<b>Accumulated Surplus</b>	1,833,063	502,857	243,168	6,420	2,585,508	2,061,343
<b>Revenue</b>						
Interest	34,533	-	3,237	1,038	38,808	11,277
Transfers from General and Sewerage Operating Funds	450,000	-	57,500	-	507,500	650,000
Other funds received	-	-	-	-	-	-
	484,533	-	60,737	1,038	546,308	661,277
<b>Expenditures</b>						
Interest and bank charges	-	-	-	-	-	-
Transfers to General and Sewerage Capital Funds	-	22,143	-	-	22,143	-
	-	22,143	-	-	22,143	-
<b>Annual Surplus</b>	484,533	(22,143)	60,737	1,038	524,165	661,277

TOWN OF GRAND BAY - WESTFIELD

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2022

14. Statement of Reserves (Cont'd)

Council Resolutions regarding transfers to and from reserves:

Moved by Councillor Balcomb, seconded by Deputy Mayor Toole that \$450,000 be transferred from the General Revenue Operating Fund to the General Capital Reserve Fund.

Moved by Councillor Balcomb, seconded by Deputy Mayor Toole that \$57,500 be transferred from the General Revenue Operating Fund to the Sewer Capital Reserve Fund.

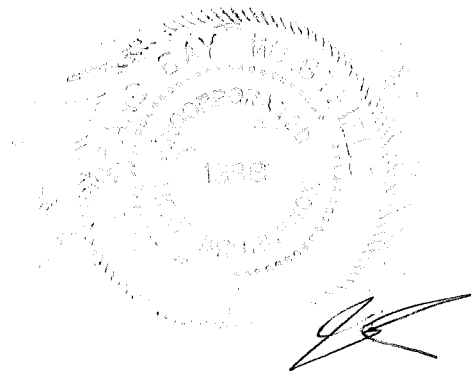
Moved by Councillor Balemans, seconded by Councillor Day that \$9,225 be transferred from the General Revenue Reserve Fund to the General Revenue Operating Fund.

I hereby certify the above are true and exact copies of resolutions adopted at meetings of Council on March 28, April 25 and December 12, 2022.



James Barrington, CPA, CMA  
Chief Financial Officer  
Town of Grand Bay-Westfield

March 28, 2023  
Date





**Community Centrum: Grand Bay Room – Broadcast for the Public**

**1. Call to Order**

Mayor Merrifield called the meeting to order at 7:00 pm.

**ADOPTED**  
**MAY 09 2022**

**2. Acknowledgement of Treaty Land**

*We respectfully acknowledge that Grand Bay-Westfield exists on the traditional Wolastoqey (WOOL-US-TOOK-WAY) land.*

*The lands of Wabanaki (WAH-BAH-NAH-KEE) people are recognized in a series of Peace and Friendship Treaties to establish an ongoing relationship of peace, friendship and mutual respect between equal nations.*

*The river that runs by our town is known as Wolastoq (WOOL-LUSS-TOOK), along which live Wolastoqiyik (WOOL-US-TOO-GWEEG) - the people of the beautiful and bountiful river.*

*We, the staff and elected representatives, pay respect to the elders, past and present, and descendants of this land.*

**3. Mayor's Comments**

**4. Record of Attendance**

Mayor Merrifield, Deputy Mayor Toole, Councillor Balcomb, and Councillor Balemans in attendance.

Regrets: Councillor McIntosh-Lawrence, Councillor Day

**Staff Attendance:** Marcia Mason, Bruce Gault, Gary Clark, Troy Gautreau, David Taylor, Broc Belding, and Amanda Long

**Guests:** Grand Bay Baptist Church Bonny Muir, Cory Ryan

**5. Agenda Approval**

That the Council of the Town of Grand Bay-Westfield approve the Agenda of April 25, 2022, as presented.

Motioned by: Councillor Balemans

Seconded by: Councillor Balcomb

Carried

**6. Disclosure of Conflict of Interest**

None

**7. Public Hearings/Presentations/Delegations/Petitions**

**a) Refugee Sponsorship Process – Bonny Muir, Grand Bay Baptist Church**

That the Council of the Town of Grand Bay-Westfield receive and file the information as presented.

Motioned by: Deputy Mayor Toole

Seconded by: Councillor Balcomb

Carried

**b) Veterans Peace Park Update – Cory Ryan**

That the Council of the Town of Grand Bay-Westfield receive and file the information as presented and refer this to administration for a future meeting.

Motioned by: Deputy Mayor Toole

Seconded by: Councillor Balemans

Carried

**8. Minutes of Previous Meeting**

**a) Regular Council Minutes of April 11, 2022**

That the Council of the Town of Grand Bay-Westfield adopt the Minutes of the Regular Meeting of April 11, 2022, as presented.

Motioned by: Councillor Balemans

Seconded by: Councillor Balcomb

Carried

**9. Unfinished Business**

**a) Rediscover Main Street**

That the Council of The Town of Grand Bay-Westfield support the addition of the signature of Mayor Merrifield on the Envision Saint John Joint Mayoral Regional Support letter in support of "Spotlight on the Saint John Region" regarding the application to ACOA's Rediscover Main Streets initiative.

Motioned by: Councillor Balcomb

Seconded by: Councillor Balemans

Carried

**10. By-Laws**

**a) River Street at Frederick Street Stop Sign**

That the Town of Grand Bay-Westfield direct staff to proceed to enact an amendment to Traffic By-Law No. 80 to change a 3-way stop intersection at Frederick and River Streets to a simple stop intersection on Frederick Street at the approach to River Street.

Motioned by: Deputy Mayor Toole

Seconded by: Councillor Balcomb

Carried

**b) Traffic By-Law #80**

First Reading (by title and in its entirety): Traffic By-Law #80 I, Amendment to The Traffic By-Law #80

The Council of the Town of Grand Bay-Westfield under authority vested in it by Section 10 of the Local Governance Act, 2017 and amendments thereto enacts an Amendment to By-law No. 80, Town of Grand Bay-Westfield Traffic By-law. (1) Schedule "A" of the Town of Grand Bay-Westfield Traffic By-law #80 is hereby amended by adding the following reference as a through street: "River Street" (2) Schedule "B" of the Town of Grand Bay-Westfield Traffic By-law #80 is hereby amended by removing the reference to a 3-way stop on Frederick Street and River Street, for the item (45) to only read as follows: (45) River Street & Pamdenec Road (3-way stop). This By-law comes into force on the date of final passing thereof. Second Reading (by Title): Traffic By-Law #80 I, Amendment to The Traffic By-Law #80

Motioned by: Councillor Balcomb

Seconded by: Councillor Balemans

Carried

**11. New Business/Recommendations**

**a) Coast Guard Land Use Agreement**

That the Council of the Town of Grand Bay-Westfield authorize the CAO to sign the Land Use Arrangement between Fisheries and Oceans Canada and the Town of Grand Bay-Westfield for a term of 6 years and at a rate of \$700.00 per year with the conditions that lessee cover all costs associated with signage or other methods of marking reserved spaces and further that the Town accepts no responsibility for enforcement on use of reserved spaces.

Motioned by: Councillor Balemans

Seconded by: Councillor Toole

Carried

**b) Integrated Pest Management Services**

That the Council of the Town of Grand Bay-Westfield approve the renewal with Weed Man for Integrated Pest Management Services for the amount of \$10,701.74 + HST for the additional six (6) month period of May 2022 to November 2022.

Motioned by: Deputy Mayor Toole

Seconded by: Councillor Balcomb

Carried

**c) Development Incentive Grants, Douglas Estates**

That the Council of the Town of Grand Bay-Westfield establish the Multi-Parcel Grant amount to be \$782.27 for each lot under the Town's Development Incentives Program, for development of the Memorandum of Understanding for vacant building lots in the Douglas Estates Subdivision.

Motioned by: Councillor Balemans

Seconded by: Deputy Mayor Toole

Carried

**d) Canada Games Aquatic Centre**

That the Council of the Town of Grand Bay-Westfield approve the relief funding requested by the Canada Game Aquatic Centre in their letter of April 22, 2022, in the amount of \$12,913.25 to paid from monies received from Safe Restart Funding.

Motioned by: Deputy Mayor Toole

Seconded by: Councillor Balcomb

Carried



**12. Bills for Payment**

- a) That the Council of the Town of Grand Bay-Westfield authorize the April 25, 2022 bills for payment as presented in the amount for \$83,597.34.

Motioned by: Councillor Balemans

Seconded by: Councillor Balcomb

Carried

**13. Consent Agenda**

- a) International Day Against Homophobia and Transphobia
- b) Letter – Dr. Andrea Bear Nichols
- c) Letter – Coast Guard termination of lease agreement
- d) Envision SJ Rideshare letter
- e) Letter – Town of Rothesay; Operating License Renewal PL NGS
- f) Letter – The Tenaquip Foundation

**End Consent Agenda**

That the Council of the Town of Grand Bay-Westfield receive and file the consent agenda items for April 25, 2022.

Motioned by: Deputy Mayor Toole

Seconded by: Councillor Balemans

Carried

**14. Council Reports**

**15. Business Arising from Committee of the Whole**

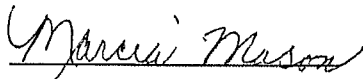
**16. Adjournment**

That the Council of the Town of Grand Bay-Westfield adjourned the meeting at 7:58pm.

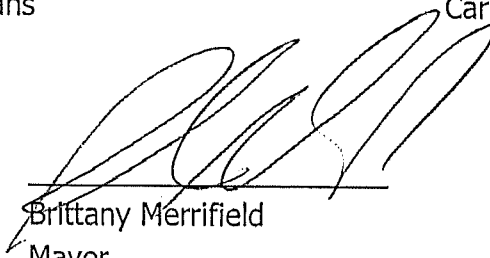
Motioned by: Councillor Balcomb

Seconded by: Councillor Balemans

Carried



Marcia Mason  
Clerk/Treasurer



Brittany Merrifield  
Mayor

Community Centrum: Grand Bay Room – Televised Meeting for the Public

1. Call to Order

Mayor Merrifield called the meeting to order at 7:00 pm.

2. Acknowledgement of Treaty Land

*We respectfully acknowledge that Grand Bay-Westfield exists on the traditional Wolastoqey (WOOL-US-TOOK-WAY) land.*

*The lands of Wabanaki (WAH-BAH-NAH-KEE) people are recognized in a series of Peace and Friendship Treaties to establish an ongoing relationship of peace, friendship and mutual respect between equal nations.*

*The river that runs by our town is known as Wolastoq (WOOL-LUSS-TOOK), along which live Wolastoqiyik (WOOL-US-TOO-GWEEG) - the people of the beautiful and bountiful river.*

*We, the staff and elected representatives, pay respect to the elders, past and present, and descendants of this land.*

3. Mayor's Comments

4. Record of Attendance

Mayor Merrifield, Councillor Balemans, Deputy Mayor Toole, Councillor Balcomb, Councillor Day and Councillor McIntosh-Lawrence in attendance.

**Staff Attendance:** Marcia Mason, Bruce Gault, Gary Clark, Troy Gautreau, David Taylor, Broc Belding, Amanda Long and Nicole Kelly

**Guests:** .

Amy McLennan, General Manager Canada Games Aquatic Centre

Shalene Losier, Chair Canada Games Aquatic Centre

Gillian Miller, GBW Board Rep Canada Games Aquatic Centre

**ADOPTED**  
**APR 11 2022**



**5. Agenda Approval**

That the Council of the Town of Grand Bay-Westfield approve the Agenda of March 28, 2022 as presented.

Motioned by: Councillor Balcomb

Seconded by: Councillor Day

Carried

**6. Disclosure of Conflict of Interest**

None

**7. Public Hearings/Presentations/Delegations/Petitions**

a) **Canada Games Aquatic Centre**

That the Council of the Town of Grand Bay-Westfield receive and file the information as presented.

Motioned by: Councillor Balemans

Seconded by: Councillor Day

Carried

**8. Minutes of Previous Meeting**

a) **Regular Council Minutes of March 14, 2022**

That the Council of the Town of Grand Bay-Westfield adopt the Minutes of the Regular Meeting of March 14, 2022 as presented.

Motioned by: Deputy Mayor Toole

Seconded by: Councillor McIntosh-Lawrence

Carried

**9. Unfinished Business**

a) **Canada Games Aquatic Centre Request for Covid Relief Funding**

That the Council of the Town of Grand Bay-Westfield accept the information as presented and approve the relief funding requested by the Canada Games Aquatic Centre in the amount of \$9,225.

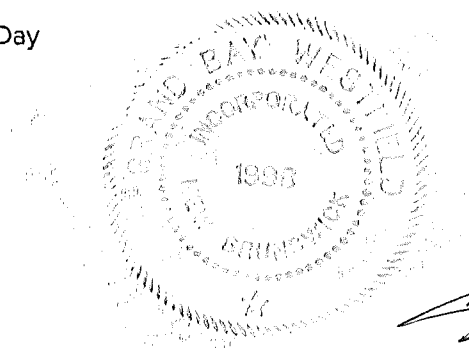
Motioned by: Councillor Balemans

Seconded by: Councillor Day

Carried

**10. Bylaws**

None



**11. New Business/Recommendations**

**a) Committee Application Form**

That the Council of the Town of Grand Bay-Westfield approve the Committee Application Form and authorize Staff to publish this form on the Town website.

Motioned by: Deputy Mayor Toole

Seconded by: Councillor Balcomb

Carried

**b) Flood Response Policy**

That the Council of the Town of Grand Bay-Westfield approve the updates to the Spring Freshet Emergency Response Policy.

Motioned by: Deputy Mayor Toole

Seconded by: Councillor McIntosh-Lawrence

Carried

**c) Municipal Transfers**

That the Council of the Town of Grand Bay-Westfield authorize the mayor to send a letter to the Minister of Local Government Reform outlining Council's three principles of equalization and unconditional grants and six issues that need to be managed.

Motioned by: Councillor Day

Seconded by: Councillor Balcomb

Carried

**d) Harbourview High School**

That the Council of the Town of Grand Bay-Westfield authorize Staff to create and purchase an advertisement for \$250.00 in support of the Harbour View High School yearbook.

Motioned by: Councillor Day

Seconded by: Councillor Balcomb

Carried

**e) New Brunswick Competitive Festival of Music**

That the Council of the Town of Grand Bay-Westfield authorize Staff to create and purchase an advertisement for \$100.00 in support of the New Brunswick Competitive Festival of Music.

Motioned by: Councillor Day

Seconded by: Deputy Mayor Toole

Carried

**f) Capital Street Improvements 2022**

That the Council of the Town of Grand Bay-Westfield approve the Capital Streets Improvements 2022 tender to the low bidder Galbraith Construction Ltd. for \$555,816.00 including HST and further to reallocate the required unused funds from the 2022 Designated Highway project to the Capital Street Improvements projects.

Motioned by: Councillor Day

Seconded by: Deputy Mayor Toole

Carried

**g) Community Vitality Ad Hoc Committee**

That the Council of the Town of Grand Bay-Westfield approve the establishment of an ad hoc committee called the Community Vitality Committee whose purpose is to:

- Increase social interactions for individuals and families,
- Build community pride.
- Develop welcoming experiences to support inclusive communities.
- Support reconciliation with Indigenous communities.

And that this Committee terminate at the last meeting of Council's term.

Motioned by: Councillor McIntosh-Lawrence

Seconded by: Councillor Day

Carried

**h) UMNB Delay of Regional Service Commission Reform Implementation**

That the Council of the Town of Grand Bay-Westfield authorize the Mayor to sign the UMNB letter and mail to Minister Allain.

Motioned by: Councillor Day

Seconded by: Deputy Mayor Toole

Defeated

**12. Bills for Payment**

- a) That the Council of the Town of Grand Bay-Westfield authorize the March 28, 2022 bills for payment as presented in the amount for \$ 102,369.25.

Motioned by: Deputy Mayor Toole

Seconded by: Councillor Day

Carried

**13. Consent Agenda**

- a) RVCC Board Meeting Minutes – October 19, 2021
- b) RVCC Board Meeting Minutes – November 16, 2021
- c) RVCC Board Meeting Minutes – January 18, 2022
- d) RVCC Board Meeting Minutes – February 15, 2022
- e) NB Police Association Crime Prevention Guide
- f) Letter - Order of New Brunswick
- g) Department of Transportation and Infrastructure 3-Year Plan

That the Council of the Town of Grand Bay-Westfield receive and file the consent agenda items for March 28, 2022.

Motioned by: Councillor Day

Seconded by: Councillor Balcomb

Carried

**14. Council Reports**

**15. Business Arising from Committee of the Whole**

None

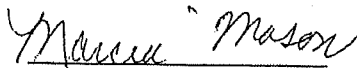
**16. Adjournment**

That the Council of the Town of Grand Bay-Westfield adjourned the meeting at 7:52 pm.

Motioned by: Councillor Day

Seconded by: Deputy Mayor Toole

Carried



Marcia Mason  
Clerk/Treasurer



Brittany Merrifield  
Mayor

**Community Centrum: Grand Bay Room – Broadcast for the Public**

**1. Call to Order**

Mayor Merrifield called the meeting to order at 7:00 pm.

**ADOPTED**  
**JAN 09 2023**

**1.b. Swearing In of Councillor-Elect Keri Burpee**

**2. Acknowledgement of Treaty Land**

*We respectfully acknowledge that Grand Bay-Westfield exists on the traditional Wolastoqey (WOOL-US-TOOK-WAY) land.*

*The lands of Wabanaki (WAH-BAH-NAH-KEE) people are recognized in a series of Peace and Friendship Treaties to establish an ongoing relationship of peace, friendship and mutual respect between equal nations.*

*The river that runs by our town is known as Wolastoq (WOOL-LUSS-TOOK), along which live Wolastoqiyik (WOOL-US-TOO-GWEEG) - the people of the beautiful and bountiful river.*

*We, the staff and elected representatives, pay respect to the elders, past and present, and descendants of this land.*

**3. Mayor's Comments**

**4. Record of Attendance**

Mayor Merrifield, Deputy Mayor Toole, Councillor McIntosh Lawrence, Councillor Balcomb, and Councillor Balemans in attendance.

**Virtual:** Councillor Day

**Staff Attendance:** John Enns-Wind, Troy Gautreau, David Taylor, Bruce Gault, Broc Belding, Rick Adams and Amanda Long

**Special Guest:** Councillor (2023) Keri Burpee

**Guests:** Cory Ryan

**5. Agenda Approval**

That the Council of the Town of Grand Bay-Westfield approve the Agenda of December 12, 2022, as presented.

Motioned by: Councillor Balemans

Seconded by: Councillor McIntosh Lawrence

Carried

**6. Disclosure of Conflict of Interest**

- a) Councillor Balcomb stated a Conflict of Interest with item 7.a. on the agenda. He left the room at 7:05pm and returned at 7:15pm.

**7. Public Hearings/Presentations/Delegations/Petitions**

- a) **Veterans Peace Park Lighting Project, Cory Ryan**

That the Council of the Town of Grand Bay-Westfield receive and file the information as presented and defer this for decision at the next regularly scheduled Council meeting of January 9, 2023.

Motioned by: Deputy Mayor Toole

Seconded by: Councillor McIntosh Lawrence

Carried

**8. Minutes of Previous Meeting**

**a) Regular Council Minutes of November 28, 2022**

That the Council of the Town of Grand Bay-Westfield adopt the Minutes of the Regular Meeting of November 28, 2022, as presented.

Motioned by: Councillor Balemans

Seconded by: Councillor Balcomb

Carried

**b) Email Poll – 2021 Audited Financial Statements Correction Resolution**

That the Council of the Town of Grand Bay-Westfield ratify the email poll: 2021 Audited Financial Statements Correction.

Motioned by: Deputy Mayor Toole

Seconded by: Councillor McIntosh Lawrence

Carried

**9. Unfinished Business**

None

**10. By-Laws**

a) **By-law No. 20 B, Amendment to By-law No. 20**

**Third Reading (by Title)**

By-law No. 20 B, Amendment to By-law No. 20, Town of Grand Bay-Westfield By-law Respecting the Sanitary Wastewater System.

Motioned by: Councillor McIntosh Lawrence

Seconded by: Councillor Balemans

Carried

**11. New Business/Recommendations**

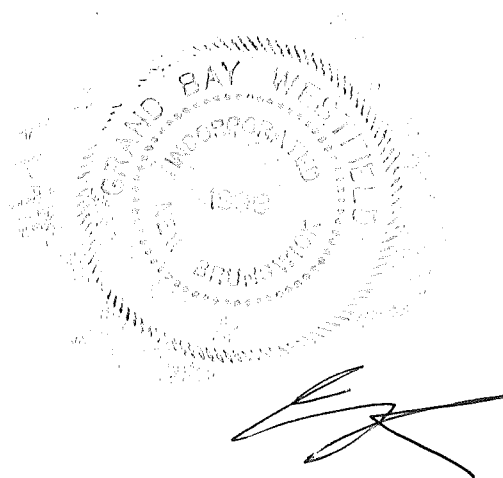
a) **Transfers to Reserves**

That the Council of the Town of Grand Bay-Westfield authorize that the amount of \$450,000 be transferred to the General Operating Capital Reserve Fund from the General Operating Fund and that the amount of \$57,500 be transferred to Sewerage Capital Reserve Fund from the Sewerage Operating Fund.

Motioned by: Councillor Balcomb

Seconded by: Deputy Mayor Toole

Carried





**b) Route 177 Passing Lanes Review**

That the Council of the Town of Grand Bay-Westfield authorize Administration to remove the passing lane on River Valley Drive near the intersection of River Valley Drive and Inglewood Drive to be completed the next time the pavement markings are painted.

Motioned by: Deputy Mayor Toole

Seconded by: Councillor Balemans

Carried

And,

That the Council of the Town of Grand Bay-Westfield maintain the status quo to the passing lane in the area of Hall Road and Nerepis Road.

Motioned by: Councillor McIntosh Lawrence

Seconded by: Councillor Balemans

Carried

**12. Bills for Payment**

- a) That the Council of the Town of Grand Bay-Westfield authorize the December 12, 2022 bills for payment as presented in the amount for \$286,859.93.

Motioned by: Deputy Mayor Toole

Seconded by: Councillor McIntosh Lawrence

Carried

**13. Consent Agenda**

- a) Fundy Regional Service Commission 2023 Budget
- b) Elections NB – Declaration After the Poll Has Been Taken
- c) Alzheimer’s Awareness Month 2023
- d) PAC Minutes of October 3, 2022
- e) Email - Port Saint John New Strategic Direction and Yearly Recap
- f) Great Canadian Fire Census 2022
- g) Fundy Regional Service Commission – Tipping Fee Increase

**End Consent Agenda**

That the Council of the Town of Grand Bay-Westfield receive and file the consent agenda items for December 12, 2022.

Motioned by: Councillor Balcomb

Seconded by: Councillor Balemans

Carried

**14. Council Reports**

**15. Business Arising from Committee of the Whole**

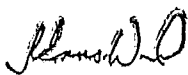
**16. Adjournment**


That the Council of the Town of Grand Bay-Westfield adjourned the meeting at 7:40pm.

Motioned by: Deputy Mayor Toole

Seconded by: Councillor McIntosh Lawrence

Carried

  
\_\_\_\_\_  
John Enns-Wind  
CAO

  
\_\_\_\_\_  
Brittany Merrifield  
Mayor

TOWN OF GRAND BAY - WESTFIELD

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2022

15. Operating Budget to PSA Budget

	Operating Budget General	Operating Budget Sewerage	Amortization TCA	Transfers	Other	Total
Revenue						
Warrant of assessment	\$ 5,966,534	-	-	-	-	\$ 5,966,534
Sales of services	194,306	-	-	-	-	194,306
Other revenue from own sources	65,330	600	-	-	-	65,930
Community Funding and Equalization Grant	265,869	-	-	-	-	265,869
Sewerage user fees	-	583,350	-	-	-	583,350
Government transfer for special projects	-	-	-	-	839,750	839,750
Surplus (deficit) of second previous year	114,716	5,062	-	(119,778)	-	-
	<u>6,606,755</u>	<u>589,012</u>	<u>-</u>	<u>(119,778)</u>	<u>839,750</u>	<u>7,915,739</u>
Expenditures						
General government services	1,219,094	-	57,894	60,473	-	1,337,461
Protective services	1,552,517	-	146,939	-	-	1,699,456
Transportation services	1,712,951	-	1,141,195	-	-	2,854,146
Environmental health services	1,090	-	-	-	-	1,090
Recreation and cultural services	501,221	-	104,782	-	-	606,003
Environmental development services	338,382	-	32,728	-	-	371,110
Fiscal services						
- Long-term debt repayment	266,797	139,000	-	(405,797)	-	-
- Interest	67,703	23,346	-	(91,049)	-	-
- Transfer to General Capital Fund	847,000	-	-	(847,000)	-	-
- Transfer to General Capital Reserve Fund	100,000	-	-	(100,000)	-	-
- Transfer to General Operating Reserve Fund	-	-	-	-	-	-
- Transfer to Sewerage Capital Reserve Fund	-	57,500	-	(57,500)	-	-
Sewerage collection and disposal	-	369,166	204,290	23,346	-	596,802
	<u>6,606,755</u>	<u>589,012</u>	<u>1,687,828</u>	<u>(1,417,527)</u>	<u>-</u>	<u>7,466,068</u>
Surplus (Deficit)	-	-	(1,687,828)	1,297,749	839,750	449,671

TOWN OF GRAND BAY - WESTFIELD

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2022

16. Revenue and Expense Support

Revenue	2022 <u>Budget</u>	2022 <u>Actual</u>	2021 <u>Actual</u>
<i>Services other governments</i>			
Recreation	\$ 11,500	\$ 12,901	\$ 10,788
Fire	182,806	182,808	174,408
	<u>\$ 194,306</u>	<u>\$ 195,709</u>	<u>\$ 185,196</u>
<i>Other own source</i>			
Licenses, permits and fines	\$ 19,050	\$ 35,498	\$ 44,507
Interest	3,600	61,884	14,437
Miscellaneous	43,280	55,055	333,995
	<u>\$ 65,930</u>	<u>\$ 152,437</u>	<u>\$ 392,939</u>
 Expenditures			
<i>General Government Services</i>			
Legislative			
Mayor	\$ 35,653	\$ 49,916	\$ 34,026
Council	97,230	97,535	101,696
Other	13,754	12,121	10,285
	<u>\$ 146,637</u>	<u>\$ 159,572</u>	<u>\$ 146,007</u>
Administrative			
Personnel and office	\$ 558,567	\$ 540,915	\$ 450,698
Buildings	63,489	66,231	59,493
Solicitor	20,000	33,857	26,950
Other	191,823	219,113	188,659
	<u>\$ 833,879</u>	<u>\$ 860,116</u>	<u>\$ 725,800</u>
Financial management			
External audit	\$ 12,500	\$ 10,000	\$ 13,500
 Other			
Public liability insurance	\$ 12,500	\$ 17,707	\$ 18,614
Grants to organizations	102,002	102,003	117,941
Economic development	104,346	83,460	133,595
Interest	67,703	60,468	73,750
Amortization	57,894	57,894	57,894
	<u>\$ 344,445</u>	<u>\$ 321,532</u>	<u>\$ 401,794</u>
	<u>\$ 1,337,461</u>	<u>\$ 1,351,220</u>	<u>\$ 1,287,101</u>

TOWN OF GRAND BAY-WESTFIELD

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2022

16. Revenue and Expense Support - (Cont'd)

*Protective Services*

Fire

Forces	\$ 394,596	\$ 392,467	\$ 384,833
Fire alarm system	45,700	42,366	41,862
Training	22,700	13,615	15,088
Station and building	81,570	84,620	70,770
Fighting and equipment	108,647	133,254	101,407
Other	106,463	92,262	95,068
Amortization	146,939	146,939	146,939
	<u>\$ 906,615</u>	<u>\$ 905,523</u>	<u>\$ 855,967</u>

Police

Administration - RCMP	\$ 742,391	\$ 742,392	\$ 722,520
Traffic activities	12,869	12,620	12,321
	<u>\$ 755,260</u>	<u>\$ 755,012</u>	<u>\$ 734,841</u>

Emergency Measures

Disaster control	\$ 16,139	\$ 16,717	\$ 17,996
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Other

Animal control	\$ 21,442	\$ 21,045	\$ 21,100
	<u>\$ 1,699,456</u>	<u>\$ 1,698,297</u>	<u>\$ 1,629,904</u>

*Transportation Services*

Common services

Administration	\$ 585,131	\$ 568,185	\$ 533,453
General equipment	75,542	122,467	85,833
Workshops and other buildings	35,324	39,574	40,263
	<u>\$ 695,997</u>	<u>\$ 730,226</u>	<u>\$ 659,549</u>

Roadway surfaces	\$ 277,089	\$ 289,190	\$ 251,141
Storm sewers	14,500	2,430	10,615
Snow and ice removal	565,244	595,016	529,904
Street lighting	112,810	116,766	109,712
Street signs	10,400	1,516	12,007
Transit service	35,161	32,467	35,607
Traffic signals	1,750	1,750	2,000
Amortizations	1,141,195	1,141,195	1,141,195
	<u>\$ 2,158,149</u>	<u>\$ 2,180,330</u>	<u>\$ 2,092,181</u>
	<u>\$ 2,854,146</u>	<u>\$ 2,910,556</u>	<u>\$ 2,751,730</u>

*Environmental Health Services*

Collection	\$ 1,090	\$ 1,008	\$ 1,048
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TOWN OF GRAND BAY-WESTFIELD

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2022

16. Revenue and Expense Support - (Cont'd)

*Recreation and Cultural Services*

Administration	\$ 170,140	\$ 158,653	\$ 117,591
Parks and playgrounds	243,409	213,287	280,152
Buildings	86,522	72,186	69,220
Training and development	1,150	450	875
Amortization	104,782	104,782	104,782
	<u>\$ 606,003</u>	<u>\$ 549,358</u>	<u>\$ 572,620</u>

*Environmental Development Services*

Community planning	\$ 15,837	\$ 9,050	\$ 17,704
Community development	256,084	204,844	185,395
Tourism promotion	33,500	41,343	30,794
Beautification	11,400	11,700	14,014
Other	21,561	20,763	11,964
Amortization	32,728	32,728	-
	<u>\$ 371,110</u>	<u>\$ 320,428</u>	<u>\$ 259,871</u>

*Sewerage*

Collection and disposal			
Administration	\$ 104,945	\$ 98,393	\$ 184,983
Collection systems	98,499	86,275	25,510
Lift stations	99,734	114,786	58,430
Treatment and disposal	65,988	47,947	58,368
Interest	23,346	26,147	31,221
Amortization	204,290	204,290	204,290
	<u>\$ 596,802</u>	<u>\$ 577,838</u>	<u>\$ 562,802</u>

TOWN OF GRAND BAY - WESTFIELD

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2022

17. Transfers to Reserves

Under New Brunswick regulation 97-145 for municipal reserve funds, municipalities are permitted to have a maximum accumulation in operating reserve funds of 5% of previous year's budgeted expenditures. For the previous year 2021, the Town had budgeted \$6,316,812 for its General Operating Fund. At the end of 2022, the Town had accumulated in its General Operating Reserve Fund \$502,857 thereby exceeding the limit of \$315,841 by \$187,016. Management's intention is to remedy the overcontribution by transferring the excess funds (a minimum of \$172,519 based on the 2022 budgeted expenditures) out of the General Operating Reserve prior to December 31, 2023. The maximum accumulated amount in the General Operating Reserve Fund for 2023 will be \$330,338 based on the 2022 budgeted General Revenue Fund expenditures.

18. Subsequent Event - Local Governance Reform

As of January 1, 2023 the municipal boundaries of the Town of Grand Bay-Westfield have been expanded to include a portion of the former Local Service District of Westfield West. This has resulted in an increase in population from 4,967 to 5,866 residents, an increase in the tax base from \$497,351,950 to \$545,395,900 and an increase in land area within the municipality of approximately 20%.