

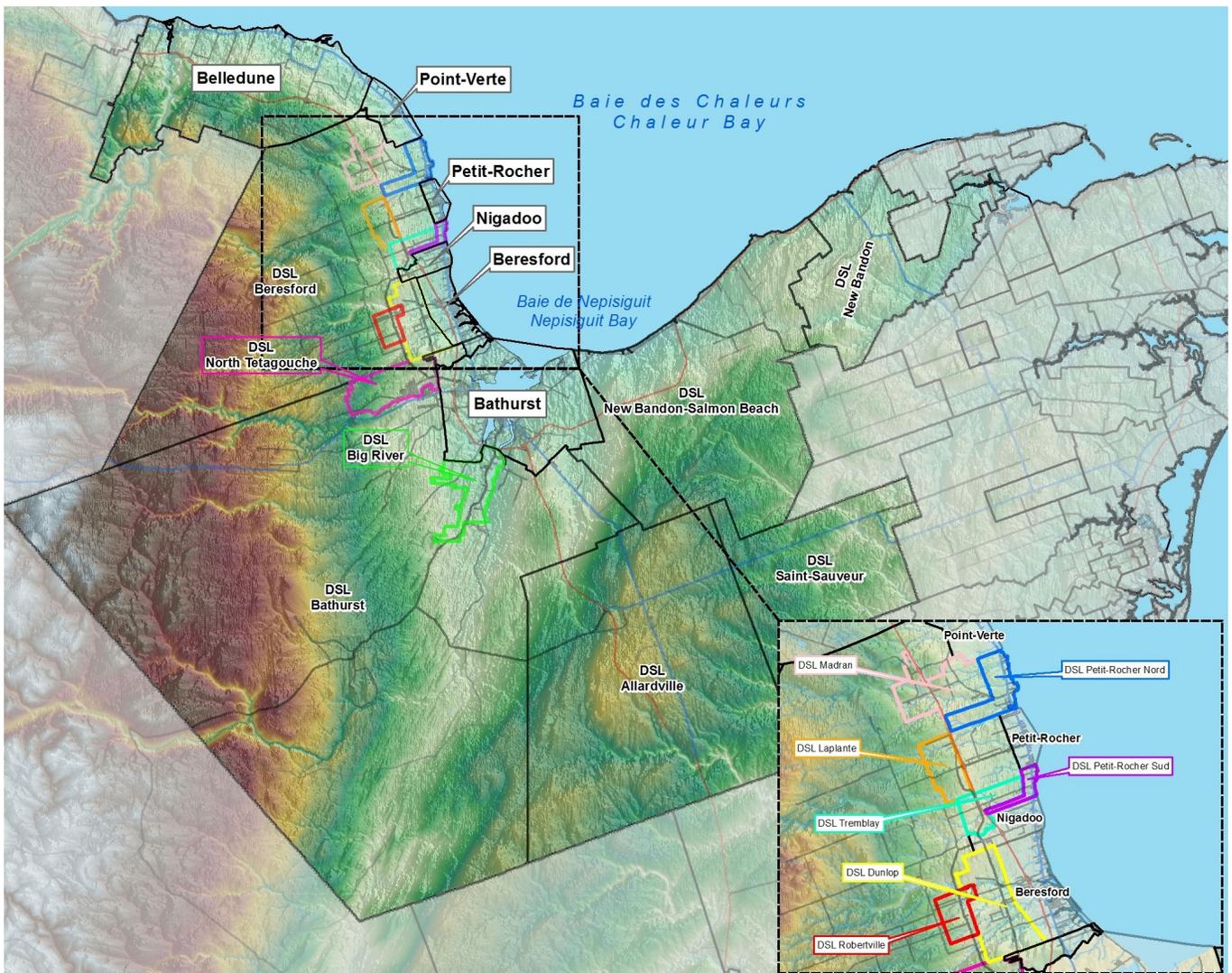
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# CHALEUR REGIONAL SERVICE COMMISSION REGION 3

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## 2013 ANNUAL REPORTS

A new era of regional  
collaboration



**COMMISSION DE SERVICES RÉGIONAUX  
CHALEUR  
REGIONAL SERVICE COMMISSION**

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**A NEW ERA OF REGIONAL COLLABORATION**

The Regional Service Commissions (RSC) were created on January 1<sup>st</sup>, 2013. This new model for the delivery of regional services is intended to promote increased collaboration, communication and planning among the various communities. These commissions

were created to improve communication between communities and promote collaboration on a regional scale. The communities will therefore find it easier to work together and share services in order to meet their common needs more efficiently.

**WORD FROM THE CHAIRPERSON**

As indicated in this report, the Chaleur region is entering a new era of collaboration. As of January, 2013, the services of the Belledune District Planning Commission and the Nepisiguit-Chaleur Solid Waste Commission have been transferred to the Chaleur Regional Service Commission. The implementation of this new service delivery model will help promote exchanges among the municipalities and communities and increase sharing of visions and common services.

Under the Regional Service Delivery Act, this new commission was mandated to provide direct services to the population, specifically in the areas of solid waste management and urban planning in local service districts and some municipalities. In addition to existing services, our commission will provide a regional forum through which its representatives can establish dialogue and collaborate more efficiently in planning emergency measures, regional infrastructures, recreation, culture and sports and in policing services through the established forces. Over the next few years, the commission will be undertaking a major exercise over a period of five years, aimed at adopting its first regional plan. This will involve joint action by members of

the commission, local administrations, the provincial government and numerous organizations who will all work together to arrive at a consensus regarding a wide variety of regional and intermunicipal issues.

Members of the executive committee, including mayors and representatives of the local service districts as well as the employees, have devoted their time over the last year to remodeling existing structures to fit the new model. I am proud to know that, in spite of the additional work load, there has been no interruption in the basic services and the taxpayers have continued to receive high quality service.

I therefore wish to highlight the exceptional work of the employees who have functioned with a high level of professionalism during this year of major changes. I would also like to thank all the members of the commission for electing me to the chairmanship. This has been a most rewarding year, and I hope that I was able to meet your expectations.

*Daniel Guizard, Chairman*

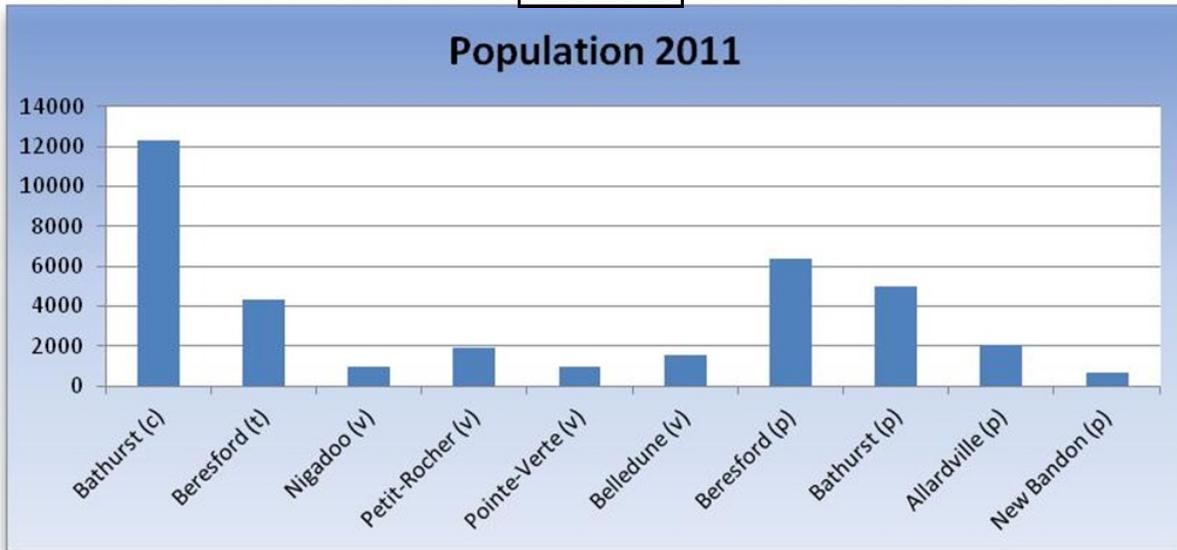
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PROFILE OF THE CHALEUR REGION

FIGURE I



The median age of the population in Gloucester County is 47.9 years, significantly higher than the provincial average, which is 43.7 years. The median age varies greatly from one community to another, from 45.2 to 53.2 years. The population of the Chaleur RSC is predominantly bilingual, with

61% declaring knowledge of both official languages. 60% of the population declares that French is spoken in the home.

TABLE II

	Bathurst (c)	Beresford (t)	Nigadoo (v)	Petit-Rocher (v)	Pointe-Verte (v)	Belledune (v)	Total (v)
Median age	48.9	46.5	45.2	51.3	51.8	53.2	n/a
<b>Knowledge of official languages</b>							
English only	30%	7%	3%	1%	3%	75%	24%
French only	7%	20%	29%	31%	40%	2%	14%
English and French	62%	72%	68%	68%	57%	24%	62%
Neither English nor French	0%	0%	0%	0%	0%	0%	0%
<b>Language spoken at home</b>							
English	58%	18%	8%	5%	9%	92%	43%
French	39%	80%	91%	94%	89%	6%	54%
Non-Official Language	1%	0%	0%	0%	0%	0%	0%
Multiples	3%	2%	1%	1%	2%	1%	2%
	Beresford (p)	Bathurst (p)	Allardville (p)	New Bandon (p)	Total (p)	Chaleur RSC	
Median age	46.0	47.1	47.0	51.5	n/a	n/a	
<b>Knowledge of official languages</b>							
English only	3%	31%	1%	61%	16%	21%	
French only	32%	6%	48%	13%	24%	18%	
English and French	64%	63%	50%	27%	60%	61%	
Neither English nor French	0%	0%	0%	0%	0%	0%	
<b>Language spoken at home</b>							
English	8%	59%	3%	79%	29%	38%	
French	91%	39%	96%	20%	70%	60%	
Non-Official Language	0%	0%	0%	0%	0%	0%	
Multiples	1%	2%	1%	1%	1%	2%	

## STRATEGIC OBJECTIVES

The Chaleur RSC had its first brainstorming session on September 20, 2013. The purpose of this session was to review the commission's broad guidelines after nine months of operation and to target the main objectives for 2014, beyond the mandatory services that are already provided. This exercise allowed the Chaleur RSC to identify the following specific priorities to be targeted in 2014:

- Regional emergency measures services
  - √ implementing a regional emergency measures plan
- Community economic development
  - √ defining the mandate
- Promoting cultural wealth and diversity
  - √ defining the mandate
- Communications
  - √ identifying efficient methods for informing the public of its achievements

## GOVERNANCE AND ADMINISTRATION

### Composition of the Board of Directors

The Chaleur RSC is composed of the mayors of the six municipalities plus four representatives from the fourteen Local Services Districts (LSD). Where the LSDs are concerned, representation is based on population and tax base ratios.

The Board of Directors is composed of the mayors and the representatives of the following LSDs:

Mayor of Bathurst	Stephen Brunet
Mayor of Beresford	Paul Losier
Mayor of Nigadoo	Gilberte Boudreau
Mayor of Petit-Rocher	Luc Desjardins
Mayor of Pointe-Verte	Daniel Guitard
Mayor of Belledune	Ron Bourque
LSD representative	Normand Plourde
LSD representative	Sydney Sealy
LSD representative	Charles Comeau
LSD representative	Donald Gauvin
First LSD alternate	Gilles Bryar
Second LSD alternate	Mark Smith

*It is with great regret that the Chaleur RSC announces the passing of a member of the Board of Directors, Mr. Sydney Sealy.*



## GOVERNANCE AND ADMINISTRATION

The Board set up two permanent committees in 2013: a Technical Committee and a Oversight and Support Committee. The first provides the Solid Waste Management Services with technical consulting services. Four people sit on this committee: two members of the Board of Directors and two members from the public, appointed by the Commission. The second committee supports the Executive Director in the area of financial governance of the Commission. This committee is composed of the general managers of the six municipalities and the Local Services Manager.

The RSC has also set up an Executive Committee composed of the Chairperson, the Vice-Chairperson and a third officer. The Executive Committee supports the Chairperson and the Executive Director in compliance with the policies and decisions of the Commission.

- Chairman, Mr. Daniel Guitard
- Vice-chairman, Mr. Ron Bourque
- Third officer, Mr. Luc Desjardins

## MESSAGE FROM THE EXECUTIVE DIRECTOR - JOCELYNE HACHEY

The Chaleur RSC faced a number of challenges over the course of 2013. A great deal of effort was put into restructuring the two former Commissions (Nepisiguit-Chaleur Solid Waste Commission and Belledune District Planning Commission) so that their internal management systems could be reorganized without any reduction in the regularity and quality of the services provided. I would like to draw particular attention to the exemplary work of the department heads, managers, assistant managers, administra-

A temporary committee was also formed to write up the procedural bylaw that govern the activities of the Board and the Commission.

The Chaleur RSC designed and programmed its own website. This website offers general information on the RSC's various services and can be viewed at [www.CSRChaleurRSC.ca](http://www.CSRChaleurRSC.ca).

The Chaleur RSC held 15 public meetings during 2013. The agendas and minutes of these meetings can be found on its website. The agendas and minutes of the RPAC are also posted.

The organizational structure of the Chaleur RSC is shown in Annex A.

tive support personnel and all staff members who were affected by the implementation of this new model for the provision of regional services. They all performed brilliantly in facing these challenges and I offer them my sincere gratitude for their support throughout this last year. I would also like to thank the board members for their devotion and for the trust they have placed in me.

## KEY DEVELOPMENTS - CORPORATE LEVEL

Here is a summary of the corporation's activities in 2013:

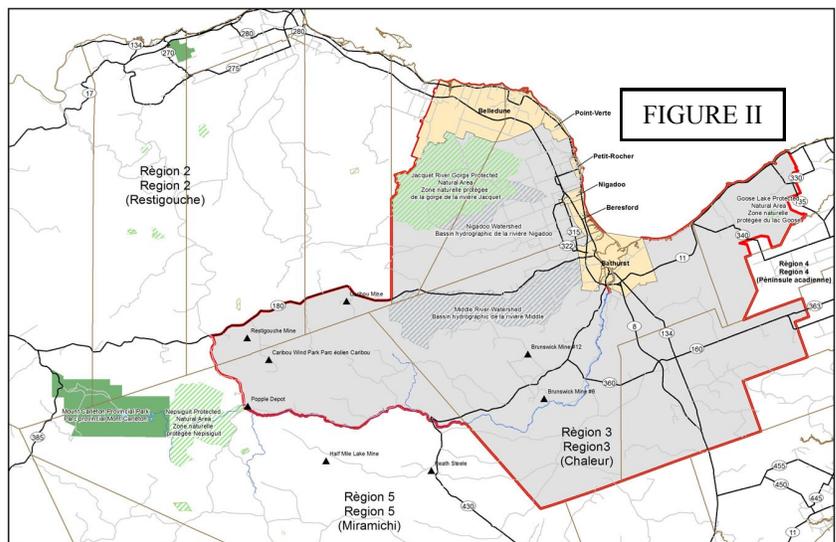
With the support of temporary committees composed of Board members, the Chaleur RSC chose its name, established a procedure for communicating with the public and the media, set up an Executive Committee, a Technical Committee and a Oversight and Support Committee. The Board also appointed an external auditor.

The Executive Director also sat on an advisory committee for the economic development of the Chaleur Region. The mandate of this committee was to develop a regional economic development plan and to advise the provincial government in matters of regional needs, economic needs and the needs of local businesses.

Several other initiatives were undertaken in collaboration with the Executive Directors of the other RSCs in the province, the objective of which was to facilitate the transition process. To this end, monthly meetings were held to build relationships with other regions, provide mutual support, promote the sharing of ideas and resources and facilitate the exchange of best practices in administration, governance and the provision of services. During these meetings, the Department of Environment and Local Government provided support at several different levels, including the implementation of the budget process, the resolution of common administrative problems in connecting with other government departments and in the application of the Regional Service Delivery Act and its regulations.

The Chaleur RSC is continuing with its efforts to modify its territorial limits. Although the Chaleur RSC recog-

nizes that the territory around the Village Historique Acadien rightfully falls under the authority of the CSR Péninsule acadienne, our RSC is still asking that the territory covered by the Nigadoo River watershed, which comes under the mandate of the Chaleur Bay Watersheds Group, and which previously was under the jurisdiction of the Belledune District Planning Commission, be ceded back to us. This is an uninhabited area in which all lands belong to the Crown. It is essential that the whole watershed and the Jacquet River Gorge Natural Protected Area be included in the territory of the Chaleur RSC, as they are part of its future regional plan. The second strategically important territory for the Chaleur RSC is the land along the Nepisiguit River. The economic and tourism development of this territory is the collective responsibility of several Chaleur area organizations.

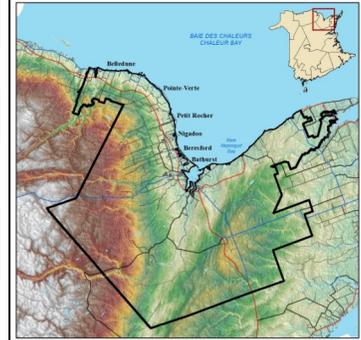


**PLANNING DEPARTMENT**

**Planning Department Staff**

The Chaleur RSC Planning Department employs the following 6 people:

Position	Employee
Director	Marc Bouffard
Administrative Assistant	Carolle Roy
Development Officer and Building Inspector	Yvon Frenette
Building Inspectors	Marcel Doiron Stéphane Doucet
Geomatics and environnement technician	Mariette Hachey-Boudreau



**KEY EVENTS IN 2013**

**Appointment of Officers in the Planning Department**

In compliance with sub-section 24(2) of the Regional Service Delivery Act, the RSC appointed Marc Bouffard as Director of the Planning Department and Development Officer for the territory of the Chaleur RSC, except for the City of Bathurst.

The RSC appointed Yvon Frenette and Marcel Doiron as building inspectors for the territory served by the Planning Department. These appointments have been confirmed by all the municipalities who are members of the Chaleur RSC Planning Department. Stéphane Doucet was appointed in the same way when he was hired in May, 2013.

In compliance with the Community Planning Act, the Director of the Planning Department delegated to Yvon Frenette the powers conferred under sub-paragraphs 35(5), 44(1) m) (i), 46

(1.1), 81(6) and 34(9) of the Community Planning Act. He also delegated to Marcel Doiron the powers conferred under sub-paragraph 81(6) of the Community Planning Act.

**Reimbursement of Reserve Funds**

Reserve funds set aside by the old Belledune District Planning Commission were refunded to the municipalities and the province in the name of the LSDs.

**Municipal Legislative Renewal**

The Director of the Planning Department sat on the AFMNB steering committee formed to discuss municipal legislative renewal in New Brunswick. This committee was given the mandate to develop the Association's positions and formulate recommendations for the provincial government as part of the renewal of the Community Planning Act and the Municipalities Act. The Director also sat on the sub-committee assigned to deal specifically with the Community Planning Act and

CADRE PROVISOIRE DE GOUVERNANCE LOCALE ET D'URBANISME



Ébauche à des fins de discussion seulement

Le 27 février 2014

Division du renouveau législatif et des affaires juridiques  
Ministère de l'Environnement et des Gouvernements locaux

**PLANNING DEPARTMENT**

participated in meetings with his colleagues from the other commissions on this topic. At the end of February, 2014, the provincial government published its draft version of Provisional Framework for Local Governance and Urban Planning.

**Subdivision By-Law**

The Town of Beresford has prepared a new subdivision by-law that could be used as a model for other municipalities receiving local planning services from the Chaleur RSC.

**Policy Concerning Private Access**

The question of private roads and access in subdivisions was frequently discussed in 2013, not just in our region, but among other RSCs in the province. A few weeks after its creation, the RPAC declared its intention to prepare a policy in this matter that would help it make coherent decisions. In December, the Planning Department agreed to sit down with other RSCs and with representatives of the provincial government to write up a common policy in this matter. Since each region has its own ideas on how things should be done, the decision was made early in 2014 that each RSC would prepare its own policy. In its 2014 work plan, our Commission declared its intention to work on its own policy, one that would regulate the construction, design and type of ownership of private roads within a subdivision. This policy will have to be approved by the RSC in consultation with the RPAC.

**Geomatics Department at the Restigouche RSC**

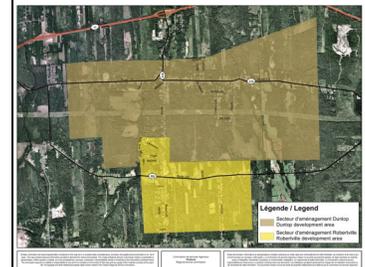
The Chaleur RSC Planning Department negotiated a service agreement with the Restigouche RSC whereby the latter would provide assistance in installing a geographical information system (GIS). This agreement is valid for a term of 2 years.

**Cartography of Petit-Rocher**

The Geomatics Technician continued to collect data on the water and sewer systems in Petit-Rocher.

**LSD Rural Plans**

Following a meeting of the Chaleur RSC with the regional committee for the Chaleur Local Service Districts, a letter was received from the manager of local services requesting a review of the rural plans for Dunlop, Robertville, Ste-Anne, Tetagouche and Big River. After discussions with this manager, it was agreed that the Planning Department would first address the review of the Dunlop and Robertville rural plans, which would be consolidated in a single document. Once that task is completed, the RSC will then address the rural plans for Ste-Anne, Tetagouche and Big River, all three of which will be included in a single document. Thereafter, this rural plan model could be used by other LSDs who are not currently included in the review process.





## PLANNING DEPARTMENT

and "The House - Health and Safety". He still has two other courses to take to obtain his Level 1 certificate.

In July, Marc Bouffard attended the convention of the Canadian Institute of Planners in Vancouver.

### **By-Law concerning Recyclable Materials**

A model by-law regulating the deposit and collection of recyclables was prepared in consultation with administrators from Petit-Rocher, Nigadoo and Pointe-Verte. The General Manager, the Solid Waste Manager and the Environment Manager also participated in the final review of the draft document. Each municipality will be able to adapt this model by-law to suit their specific needs, particularly on the question of mandatory or optional recycling.

### **Meetings of Directors/Province**

The Planning Department Directors met in June. One important item discussed was the obligation of the planning department to appeal before the Assessment and Planning Appeal Board even if the applicant did not comply with the legal time limits in submitting his appeal. Even though the appeal is normally rejected at the hearing, much time and money is spent in appearing before the Board. The directors agree that the Board should be able to refuse to hear the case in the absence of the parties.

The directors met with Mr. David McGuire, who presented an overview of the environmental review process in NB. In cases where rezoning is required, the directors agree that the

environmental review should be done first, since the information collected could be used to support the rezoning process and provide information for the public. Only 5 % of the projects registered required a complete environmental review.

Representatives of the NBBOA also informed the directors that the provincial Building Code would soon be modified to cover barrier-free design in order to provide access to all new public buildings for persons with reduced mobility.

The directors also met with a representative of Industry Canada to discuss the procedures required in getting approval for telecommunications antennas. More and more RSCs and municipalities are dealing with the CRINS to get assistance with this process, even if, in the final analysis, it is still Industry Canada that has the last word in settling any disputes between the supplier and the authority responsible for land use.

The directors had another meeting, on July 23, with representatives from the Department of Environment and Local Government, at which the discussion centered specifically around changes that might be made as part of the municipal legislative renewal and the reform of the Municipalities Act. Some municipalities would like the new Act to take urban design into account when approving urban projects (downtown, historical area, etc.). A number of suggestions were made about approving subdivision plans: process, contents, private access, etc. Some municipalities would like the Act to provide a better framework for the installation of oversized infrastructures and cost sharing with contractors. They would also like to have

**PLANNING DEPARTMENT**

better tools for managing surface water to help cope with the results of climate change.

The directors had another meeting in Saint John in September. The role of the CRINS was again on the table. At least 6 municipal or regional planning agencies have now subscribed to this service. Another meeting was held with representatives from Fredericton to discuss the municipal legislative renewal, specifically the issue of regional plans. The next convention of

the Canadian Institute of Planners will be held in Fredericton from July 9 to 12, 2014.

**REGIONAL PLANNING ADVISORY COMMITTEE (RPAC)**

The Chaleur RSC has delegated to the Regional Planning Advisory Committee (RPAC) those advisory and decisional functions prescribed in the Community Planning Act and previously conferred on the Belledune District Planning Commission. This sub-committee of the Chaleur RSC is composed of 7 members representing each of the municipalities and 2 representatives for all the LSDs whose planning services are provided by the Chaleur RSC. None of the RPAC members are elected officials. Each municipality was asked to recommend one of its citizens to sit on the RPAC. The management of Capacity Building & Local Services did the same with the two representatives of the LSDs, who split the territory along both sides of Middle River.

Before the first regular meeting, the members of the RPAC sat down with the staff of the Planning Department to review powers and responsibilities.

RPAC members were appointed by the Chaleur RSC for 2 or 4-year

terms. Mr. Raoul Charest resigned his position and was replaced by Mr. Allain Gauvin for the remainder of his term.

Member	Locality	Term
Raoul Charest (until August 28)	Beresford	December 2015
Allain Gauvin (since August 28)		
Elmer Roach	Nigadoo	December 2017
Patrick Mallet	Petit-Rocher	December 2015
Rachelle Boudreau	Pointe-Verte	December 2017
Elizabeth Lanteigne	Belledune	December 2017
Lévis Roy	Unincorporated areas south-east of Middle River	December 2017
Jeannot Gionet	Unincorporated areas north of Middle River	December 2015

**RPAC**

**RPAC Executive**

The executive of the RPAC is appointed by its members. At the first regular meeting, Mr. Patrick Mallet was elected to the position of chairman, and Mr. Raoul Charest was elected vice-chairman. With the departure of Mr. Charest in August, Mr. Lévis Roy was appointed vice-chairman.

**Regional Planning Advisory Committee (RPAC) By-laws**

A sub-committee of the Chaleur RSC wrote up the by-laws and procedures for the Chaleur RSC RPAC. These by-laws were approved by the Commission on February 6, 2013.

In September, the section of the by-laws concerning the chairperson's obligation to vote was amended. The RPAC considers that this obligation is incompatible with the Code Morin, which stipulates that the chairperson may only vote to break a tie. The RPAC also feels that the obligation to vote may affect the impartiality of the chairperson as concerns the conduct of the meeting and the deliberations of the members.

**Regular monthly meetings**

The Regional Planning Advisory Committee (RPAC) held 9 regular monthly meetings in 2013, during which 32 applications from individuals were studied. These were as follows:

- Application for a temporary permit : 1
- Variances for similar and compatible usage : 2
- Variances for one zoning provision (standard): 20
- Approval for specific purposes : 0

- Variances for a subdivision plan : 2
- Approval of subdivision plans with private access : 7
- Powers relating to noncompliant use : 0
- Refusal to exempt a document under Article 48 of the Municipalities Act : 0

The committee also studied and forwarded 8 recommendations dealing with modifications to a plan or a zoning by-law as well as the location of streets and land to be used for public purposes.

**Applications for rezoning**

Rezoning - Chez Boudreau, Village of Nigadoo

*The Village of Nigadoo modified the zoning for "Chez Boudreau", a property located on Principale St., in order to allow the extension of a second main building that would house a physical fitness centre. The planning committee delivered a favourable opinion on this modification.*

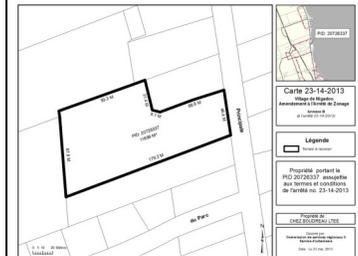
Rezoning - Charles Roy, Municipality of Petit-Rocher

*The Village of Petit-Rocher rezoned the property located at 48 Rochette St. to allow the construction of a residential complex composed of two apartment buildings. The planning committee delivered a favourable opinion on this modification, subject to some recommendations concerning the landscaping and the storage of recycling bins.*

**Assessment and Planning Appeal Board**

*No appeals were heard in 2013.*

*It is with great regret that the Chaleur RSC learned of the death of Mr. Scott*



**RPAC**

*McGregor, who was the chairman of the Appeal Board for many years. The staff of the Planning Department has always appreciated Mr. McGregor's professional integrity and the interest he showed in the progress of land use planning in New Brunswick.*

**Construction activities**

The Planning Department issued a total of 625 building permits in 2013, for a total value of \$19,033,900, including \$8,975,400 for municipalities and \$10,058,500 for unincorporated areas, as shown in Table 1. The number of permits issued by the Planning Department is down 11% from the preceding year and the total value of the permits is down 14%. This reduction can be explained in part by the fact that part of the territory that used to be served by the Planning Commission has been transferred to the Restigouche RSC.

In 2007, the territory of the old Belle-dune District Planning Commission was extended. Since then, the total value of permits issued has been around \$166 million, an average of nearly \$23.7 million per year. There was a great deal of activity in 2009 and 2010, with peaks reaching over \$30 million. Since 2011, the total value of permits issued has been holding at around \$20 million per year.

Residential construction has remained at about the same average as previous years, in spite of the closure of Brunswick Mine. In 2013, 53 new single-family homes were built on the territory served by the Chaleur RSC Planning Department: 21 units in the municipalities and 32 in the LSDs. 2 mini homes and 18 new cottage units can be added to this total. There is one duplex. There is also an apart-

ment block in Petit-Rocher. Table 4 shows the number of residential constructions since 2007.

A total of 22 permits were issued for work in the commercial sector, for total investments close to \$1 million. 10 industrial permits were issued for a total value slightly under \$1 million. 8 permits were issued in the institutional sector for a total value of \$597,500.

**Subdivision activities**

The number of subdivision plans and lots created has remained relatively stable in 2013. The Planning Department approved a total of 55 subdivision plans, creating 87 building lots and 8 parcels. Since 2007, the Planning Department has approved a total of 399 plans, creating 501 lots.

The Planning Department also approved a number of deeds of conveyance, rights of way, easements and survey plans.

Table 5 shows how the number of subdivision plans approved has evolved since 2007, with those in the municipalities compared to those in the unincorporated areas.



**SOLID WASTE MANAGEMENT**

The Solid Waste Management Department (SWMD) has undergone very few changes in spite of its amalgamation with the Planning Department on January 1, 2013.

In addition to its normal daily business, some special projects have been attended to over this period: implementation of door-to-door collection of recyclables, construction of a new landfill cell and the execution of a long-term lease for the operation of a gravel pit.

Firstly, a list of the main services offered by the SWMD for citizens of the Chaleur region:

- A program of voluntary recovery of recyclables has been operating in several communities since 2006, with people depositing recyclable materials in containers located at strategic sites in the region. This program will be phased out over the next year with the introduction of a new, more efficient program.
- The progressive implementation in 2013 of door-to-door collection of recyclables using wheeled carts in three municipalities and one Local Services District (LSD). We plan to extend this service to the rest of the territory in 2014. These recyclables and the ones that are collected on a voluntary basis are transported to Red Pine, where they are stored until they can be shipped to a recycling centre.
- Since 2008, yearly special collections of hazardous household waste and electronic waste have been organized in various locations in the regions so that these can be shipped to appropriate treatment facilities. Since 2011, the SWMD

has also been offering this service in two locations in the Restigouche RSC.

- A program for the recovery of batteries and compact fluorescent bulbs has also been operating in 21 regional locations (businesses, schools, CCNB) since 2010.
- An awareness program that specifically targets students in regional schools has been up and running since 2008. In 2013, publicity campaigns were launched to advertise the recyclables collection program in several communities.
- The SWMD has, of course, been running the landfill site for the population since it opened 24 years ago. In 1995, the landfill service became available to the people of three other areas in the north-eastern part of the province: in the Restigouche RSC, in the CSR Péninsule acadienne and the Greater Miramichi RSC. This year, some communities in the Kent RSC, which used to be part of the Northumberland region, have been bringing their solid waste to the Red Pine site under a single-year agreement.

**LANDFILL**

Continued efforts to redirect recyclable materials are beginning to show results in decreasing quantities of waste being delivered to the landfill site. Nevertheless, most of our department's revenues and expenses are related to the waste disposal and its treatment systems.

As indicated in Table III below, the total amount of waste landfill at the Red Pine site in 2013 was slightly high-



**SOLID WASTE MANAGEMENT**

her than the preceding year. This is due mostly to the reorganization of the territories and the creation of new RSCs, mainly in the Restigouche area.

In 2013, our staff efficiently managed an operating budget of \$4.2 million and capital expenditures of \$2.7 million. Tipping fees increased by 2\$/metric ton (MT), rising to \$44.75/MT for regular waste, while fees for cons-



Tableau III

DÉCHETS / WASTES	2009	2010	2011	2012	2013
Régulier / Regular	86 382 tm/MT	87 463 tm/MT	87 993 tm/MT	84 962 tm/MT	85 817 tm/MT
C&D	10 888 tm/MT	12 268 tm/MT	11 549 tm/MT	11 389 tm/MT	10 018 tm/MT
Boues/ Sludge	1 357 tm/MT	1 344 tm/MT	1 197 tm/MT	1 461 tm/MT	1 393 tm/MT
TOTAL	98 627 tm/MT	101 075 tm/MT	100 739 tm/MT	97 812 tm/MT	97 228 tm/MT

Operating the treatment systems for leachate, surface water and biogas generated by buried waste requires constant precision monitoring and maintenance in order to comply with the standards established by the Department of Environment. The contribution of expert staff and the support of various consultants are essential to the efficient operation of our department's activities.

The monitoring program has two parts: 1) our competent in-house staff takes samples, analyzes the samples in a lab and assesses the results needed for the daily operation of our water treatment systems; 2) and, as in previous years, in compliance with government requirements, we also get third-party technical support from Pollu-tech, a local firm which is responsible for taking monthly samples, and from the Fredericton Research & Productivity Council (RPC) where these samples are analyzed.

In its Annual Environmental Report on the data collected, Gemtec Ltd. from Fredericton concluded that "In general, the monitoring program in 2013 conforms to the compliance monitoring requirements stipulated in the COA."

truction and demolition debris (C&D) remained stable at \$23.00/MT. Operating costs for the recycling program, on the other hand, was reduced by \$0.60/MT and are now fixed at \$10.80/MT.

**ENVIRONMENTAL PROGRAMS**

*Recovery of recyclable materials*

In September 2012, a pilot project for door-to-door selective collection of recyclable materials, financed by the New Brunswick Environmental Trust Fund (ETF), was implemented in Petit-Rocher. This experience allowed us to develop an implementation procedure, identify glitches and find solutions. It also allowed us to show that the proposed system is viable.

In June 2013, the CRSC decided to proceed with the progressive implementation of a selective collection in all the communities in its territory and to erect a new building to increase its transshipment capacity.

In the fall of 2013, our administration gave us a clear mandate to set up the selective collection of recyclables in Nigadoo and Pointe-Verte, as well as



## SOLID WASTE MANAGEMENT

in the LSD located between Salmon Beach and Pokeshaw.

### *Awareness*

Our communications begin by meeting with the municipal council or the LSD committee in the targeted region. We explain the project and the steps that will be followed for the citizens of the area and get their feedback or comments so that we have a good understanding of the specific situation in each locality in order to offer a service that will meet their needs.

The following public information meetings were organized in 2013:

- May 29 - Petit-Rocher, 56 participants
- September 18 - Pointe-Verte - 71 participants
- September 19 - Nigadoo - 64 participants
- October 16 - Janeville - 22 participants
- October 29 - Pokeshaw - 27 participants
- November 16 - Clifton - 95 participants

### *Workshops*

Since 2009, we have been running composting workshops in the various communities of our region. During these activities, we teach backyard composting throughout the four seasons. We finish the activity with how to use a Green Cone digester to compost food waste.

### *Booths*

In 2013, we set up booths during popular events. These booths allowed us to hand out brochures, answer questions from citizens and hear their comments. We had booths at the following venues in 2013:

- May 3, 4 and 5 - Beresford - Regional industrial and commercial trade fair
- June 15 and 16 - Pointe-Verte - Atlas Park - fishing tournament - Father's Day
- July 20 - Pointe-Verte - Family Day - Inflatable games
- August 3 - Nigadoo - Park - Sportplex - Family Day
- August 10 - Bathurst - La Promenade Waterfront - EcoFair - Bathurst Sustainable Development

### *In the schools*

Since 2008, we have organized nearly 240 activities with our school children, with a total of over 6,600 participants. In 2013, a pilot project for the collection of recyclables in the Chaleur Region English schools was initiated in collaboration with FERO Waste and Recycling and the Anglophone North School District. Front-loading containers were set up at each school for the recovery of recyclable materials.

### *Batteries and compact fluorescent bulbs*

Our population has been making ever-increasing use of the containers for collecting batteries and compact fluorescent bulbs. Please note that these containers may be moved around, since the national "Call 2 Recycle" program covers the cost of transportation and recycling of batteries. Collection points are being changed.

### *Household Hazardous Waste and Electronic Waste*

In 2013, we took 1,919 loads of HHW and electronic waste during 8 special collections in the communities in the



**SOLID WASTE MANAGEMENT**

Chaleur and Restigouche regions. 74 additional loads of hazardous waste and electronic waste were delivered directly to the Red Pine site, as illustrated in Table IV below.

**Table IV**

Date	Location	Clients
2013.04.27	Pointe-Verte	90
2013.05.04	Beresford	279
2013.05.11	Bathurst	353
2013.09.14	Campbellton	256
2013.09.15	Dalhousie	291
2013.10.19	Allardville	51
2013.10.26	Nigadoo	207
2013.11.02	Bathurst	392
2013	Red Pine	74
<b>Total</b>		<b>1 993</b>

***Environmental Trust Fund***

The projects listed in Table V below were financed by the ETF.

**Tableau V**

Year	Project	Amount
2012-2013	Pilot Project: Curbside collection of recyclables in Petit-Rocher	\$ 40 000
2012-2013	Waste reduction in schools	\$ 25 000
2013-2014	Transition to new system for collecting recyclables	\$ 30 000
2013-2014	Waste reduction in schools	\$ 10 000

**STUDIES AND PLANNING**

The CRSC and the New Brunswick Department of Natural Resources signed a long-term lease for the exclusi-

ve operation of a 44-hectare gravel pit located approximately 15 kilometres from the Red Pine site. This borrow pit contains several different types of high-quality gravel in sufficient quantity to meet construction needs for the next thirty years. Its acquisition, a strategic move for the control of our operating costs, became necessary when an access bridge was closed in 2011. The CRSC built a new bridge to access this gravel pit in 2013.

In 2013, applications for financial support were submitted to the provincial and federal authorities for the completion of a feasibility study on the recovery of biogas produced at the Red Pine landfill site. These efforts resulted in ACOA contributing \$30,000 to the project. Since we did not get confirmation from them until the end of 2013, the study in question could only begin in 2014.

During the summer of 2013, the New Brunswick Department of Transportation and Infrastructure finished laying the asphalt top coat on a 6-kilometre section of Route 360 leading towards the landfill site. Work began in 2012 with a layer of chip seal. This section of the road had to be repaired because it had become unsafe for its users.



**SOLID WASTE MANAGEMENT**

**INFRASTRUCTURE PROJECTS**

Please find below a list of the projects completed by the SWMD in 2013:

- Infrastructure projects mostly involving the construction of landfill cell #12 and other related work were granted, after a public call for tenders, to St-Isidore Asphalte Ltée for the amount of \$1,754,523.50 plus tax.
- A contract for the construction of a bridge over Gordon Meadow Brook to access a gravel pit was awarded, after a public call for tenders, to Roy Excavation for the amount of \$198,500 plus tax.
- The Chaleur RSC put out a public call for tenders and purchased a Cat 252 B Skid Steer Loader from Atlantic Tractors & Equipment Ltd for the amount of \$49,550 plus tax.
- The Commission purchased by public tenders a CAT D-7E Dozer from Atlantic Tractors & Equipment Ltd for the amount of \$605,000 plus tax.

**ACKNOWLEDGEMENTS**

I would like to express my heartfelt appreciation for the excellent contribution of each member of the three teams who have been ensuring exemplary service in the development of the solid waste management department.

A number of specialist contractors and consultants provide services that are essential to the success of certain programs. I would like to thank all these people.

Finally, the overall constant support and excellent cooperation of the general management have been both very pleasant and highly appreciated during

this first year of the new administrative structure.

**EMPLOYEE'S LIST**

**Raymond Bryar, Service Manager**

**Dayna Carroll, Administrative Manager**

Claudia Gionet, Secretary  
 Jacqueline Raïche, Scale Operator  
 Jacques D. Chiasson, Watchman  
 Roger Doiron, Watchman  
 Stéphane Robichaud, Watchman

**Yanick Sirois, Environment Manager**

Yvon Richard, Environmental Techologist

**Robert Boulay, Operations Manager**

André Plourde, Operations Supervisor  
 Sylvain Parisé, In charge of Maintenance  
 Éric Doucet, Heavy equipment operator  
 Conrad Larocque, Heavy equipment operator  
 Bruno LeBouthillier, Heavy equipment operator  
 Robert Mazerolle, Heavy equipment operator  
 Serge Plourde, Heavy equipment operator  
 Norbert Gionet, Operation attendant  
 Michel Hachey, Operation attendant  
 Marcel Mazerolle, Operation attendant  
 Martin Noël, Operation attendant  
 Irenée Didier Plourde, Operation attendant

Bernard Guignard, Casual  
 Jimmy Lee Mazerolle, Casual  
 Marc André Plourde, Casual  
 Stéphanie Richard, Casual



## ANNEX A

# ORGANIZATIONAL STRUCTURE



**ANNEX B**

**REPORT FROM THE  
OVERSIGHT AND SUPPORT  
COMMITTEE**

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COMMISSION DE SERVICES RÉGIONAUX

**CHALEUR**

REGIONAL SERVICE COMMISSION

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**Comité de surveillance et de soutien  
Rapport annuel 2013**

Le comité de surveillance et de soutien s'est réuni deux fois en 2013. Voici un résumé des activités accomplies :

**Le 25 septembre 2013** - Révision des budgets 2014 d'opération et d'immobilisation.

**Le 8 novembre 2013** - Révision des soumissions reçues pour la recommandation d'une firme comptable pour les services de vérifications, de 2013 à 2015.

Le comité s'est aussi réuni le 15 mai 2014 pour réviser les états financiers 2013 vérifiés, préparés par la firme comptable EPR. Selon le comité, les finances de la Commission des services régionaux Chaleur ont été gérées en conformité avec la Loi sur la prestation des services régionaux et les normes SSCP.

Le comité de surveillance et de soutien demeure, comme toujours, à la disposition de la commission pour apporter son expérience et son expertise, lorsque requis par la commission.

**Oversight and Support Committee  
2013 Annual Report**

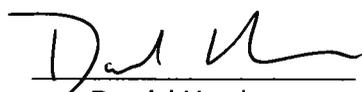
The Oversight and Support Committee met twice in 2013. An overview of the activities accomplished is as follows :

**September 25<sup>th</sup>, 2013** – Review of the 2014 Operating and Capital budgets.

**November 8<sup>th</sup>, 2013** – Review of proposals received for the recommendation of an accounting firm for the auditing services from 2013 to 2015.

The Committee met again May 15<sup>th</sup> 2014 to review the 2013 audited financial statements, prepared by the accounting firm EPR. In the opinion of the Committee, the Chaleur Regional Service Commission's financial matters have been managed in accordance with the Service Delivery Act and PSAB standards

The Oversight committee continues, as always, to be available to the commission to provide experience and expertise where needed or as requested by the commission.

  
David Hughes,  
Président/Chairperson

ANNEX C

AUDITOR'S REPORT

**CHALEUR REGIONAL SERVICES COMMISSION**  
**CONSOLIDATED FINANCIAL STATEMENTS**  
**AS AT DECEMBER 31, 2013**

**CHALEUR REGIONAL SERVICES COMMISSION  
INDEX TO CONSOLIDATED FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2013**

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CONSOLIDATED STATEMENT OF FINANCIAL POSITION	3
CONSOLIDATED STATEMENT OF CHANGE IN NET DEBT	4
CONSOLIDATED STATEMENT OF CASH FLOW	5
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS	



COMPTABLES  
GÉNÉRAUX ACCRÉDITÉS

CERTIFIED GENERAL  
ACCOUNTANTS

## BATHURST

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## PÉNINSULE

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eprpeninsule@eprbathurst.ca  
www.epr.ca

### INDEPENDANT AUDITOR'S REPORT

To the members of the Chaleur Regional Services Commission,

We have audited the accompanying consolidated financial statements of the Chaleur Regional Services Commission, which comprise the consolidated statement of financial position as at December 31, 2013, and the consolidated statements of operations and accumulated surplus, changes in net debt and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

#### *Management's Responsibility for the Financial Statements*

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

#### *Auditor's Responsibility*

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with Public Sector accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements 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. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our unqualified audit opinion.

#### *Opinion*

In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of Chaleur Regional Services Commission as at December 31, 2013, and the results of its operations and its cash flows for the year then ended in accordance with Public Sector accounting principles.

*EPR - Bathurst / Péninsule*

**EPR - BATHURST / PÉNINSULE  
CERTIFIED GENERAL ACCOUNTANTS**

Bathurst, New Brunswick  
May 9, 2014

**CHALEUR REGIONAL SERVICES COMMISSION  
CONSOLIDATED STATEMENT OF OPERATIONS  
YEAR ENDED DECEMBER 31, 2013**

	Unaudited Budget (Note 20)	2013 Actual
<b>REVENUES</b>		
General Services	\$ 45,100	\$ 55,811
Development and Planning Services	498,512	500,634
Solid Waste Management Services	4,156,640	4,224,056
Recycling and Composting	279,400	303,638
	<b>4,979,652</b>	<b>5,084,139</b>
<b>EXPENDITURES</b>		
General Services	195,500	194,014
Development and Planning Services	479,068	435,954
Solid Waste Management Services:		
Administration	1,926,389	1,955,352
Operating costs	345,500	351,545
Site maintenance	92,500	94,802
Equipment maintenance	392,332	379,077
Sludge	53,500	36,177
Leachate ponds	85,000	82,109
Waste diversion	59,000	55,845
Recycling and composting	1,125,671	1,065,022
	<b>4,754,460</b>	<b>4,649,897</b>
ANNUAL SURPLUS (Note 17)	225,192	434,242
ACCUMULATED SURPLUS, AT BEGINNING OF YEAR		8,517,656
ACCUMULATED SURPLUS, END OF YEAR		<b>\$ 8,951,898</b>

The accompanying notes are an integral part of these financial statements



**CHALEUR REGIONAL SERVICES COMMISSION  
CONSOLIDATED STATEMENT OF FINANCIAL POSITION  
AS AT DECEMBER 31, 2013**

	<b>2013</b>
<b>FINANCIAL ASSETS</b>	
<b>UNRESTRICTED</b>	
Cash (Note 3)	\$ 945,193
Accounts Receivable	639,128
Receivable from Government Agencies (Note 4)	272,431
Investments (Note 5)	539,091
	<b>2,395,843</b>
<b>RESTRICTED</b>	
Assets for Education and Communication Plan (Note 6)	181,999
Funds held in trust (Note 7)	65,419
Assets for site closure and post-closure care (Note 8)	3,689,311
	<b>3,936,729</b>
	<b>6,332,572</b>
<b>LIABILITIES</b>	
<b>UNRESTRICTED</b>	
Bank loan (Note 9)	443,474
Accounts payable and accrued liabilities	620,254
Long term debt (Note 10)	2,508,000
Accrued sick leave (Note 11)	123,564
Post employment benefits payable (Note 12)	77,000
	<b>3,772,292</b>
<b>RESTRICTED</b>	
Deferred revenues (Note 13)	199,993
Funds held in trust (Note 7)	65,419
Site closure and post-closure liability (Note 8)	3,434,464
	<b>3,699,876</b>
	<b>7,472,168</b>
<b>NET DEBT</b>	<b>(1,139,596)</b>
<b>NON-FINANCIAL ASSETS</b>	
Tangible capital assets (Note 16)	26,234,099
Accumulated amortization	(16,207,274)
	<b>10,026,825</b>
Prepaid expenses	64,669
	<b>10,091,494</b>
<b>ACCUMULATED SURPLUS</b>	<b>\$ 8,951,898</b>

APPROVED BY:

Administrator: \_\_\_\_\_

Administrator: \_\_\_\_\_

The accompanying notes are an integral part of these financial statements



**CHALEUR REGIONAL SERVICES COMMISSION  
CONSOLIDATED STATEMENT OF CHANGE IN NET DEBT  
YEAR ENDED DECEMBER 31, 2013**

	<b>2013</b>
Annual surplus	\$ 434,242
Acquisition of tangible capital assets	(2,370,490)
Amortization of tangible capital assets	932,070
	(1,004,178)
Acquisition of prepaid expenses	(117,141)
	(117,141)
Increase in Net Debt	(1,121,319)
Net Debt, beginning of the year	(18,277)
<b>NET DEBT, END OF THE YEAR</b>	<b>\$ (1,139,596)</b>

The accompanying notes are an integral part of these financial statements



**CHALEUR REGIONAL SERVICES COMMISSION  
CONSOLIDATED STATEMENT OF CASH FLOW  
YEAR ENDED DECEMBER 31, 2013**

5

	<b>2013</b>
<b>OPERATING TRANSACTIONS</b>	
Annual surplus	\$ 434,242
Amortization of tangible capital assets	932,070
Receivable - General	(161,819)
Receivable - Federal Gouvernement and its agencies	(116,432)
Change in inventory / prepaid expenses	(39,338)
Accounts payable and accrued liabilities	28,735
Change in deferred revenue	(4,466)
Assets for Education and Communication Plan	4,466
Assets for site closure and post-closure care	(375,894)
Site closure and post-closure liability	339,651
Accrued sick leave	54,664
Post employment benefits payable	(9,700)
	<b>1,086,179</b>
<b>CAPITAL TRANSACTIONS</b>	
Acquisition of tangible capital assets	\$ (2,370,490)
	<b>(2,370,490)</b>
<b>FINANCING TRANSACTIONS</b>	
Bank loan	443,474
Long-term debt	603,000
	<b>1,046,474</b>
<b>INVESTING TRANSACTIONS</b>	
Investments	(57,290)
<b>NET DECREASE IN CASH AND CASH EQUIVALENTS</b>	<b>(295,127)</b>
<b>CASH AND CASH EQUIVALENTS, BEGINNING OF THE YEAR</b>	<b>1,240,320</b>
<b>CASH AND CASH EQUIVALENTS, END OF THE YEAR</b>	<b>\$ 945,193</b>

The accompanying notes are an integral part of these financial statements



**CHALEUR REGIONAL SERVICES COMMISSION  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

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**1. PURPOSE OF THE ORGANIZATION**

Chaleur Regional Services Commission was formed on January 1, 2013, resulting from a process of reform of local governance. The Commission's role is to ensure or improve the delivery of services required for different locations, facilitate service agreements between them and facilitate regional collaboration. Mandatory services offered by CSR are regional planning, local planning in the case of DSL, the management of solid waste, emergency planning measures and the collaboration of police, planning and cost sharing of regional infrastructure for sport, leisure and culture; other services could be added to this list.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

The focus of PSA financial statements is on the financial position of the Commission and the changes thereto. The Consolidated Statement of Financial Position includes all of the assets and liabilities of the Commission.

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

**Reporting entity**

The consolidated financial statements reflect the assets, liabilities, revenues, expenditures and changes in net debt and cash flow 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 Commission and which are owned or controlled by the Commission.

Interdepartmental and organizational transactions and balances are eliminated.

**Budget**

The budget figures contained in these financial statements were approved by the Council on November 16, 2012 and the Minister of Local Government on January 15, 2013.

**Revenue Recognition**

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

b) Other revenue is recorded when it is earned.

**Expenditures Recognition**

Expenditures are recorded on an accrual basis. Outstanding commitments for goods and services relating to the current year are accrued at the balance sheet date.

**CHALEUR REGIONAL SERVICES COMMISSION**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

---

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

Deferred Revenue

Deferred revenue represent funds received for specific purposes for which the related expenditures have not yet been incurred.

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 amounts 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.

Financial instruments

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

The Commission is subject to credit risk through accounts receivable. The Commission 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.

Tangible capital assets

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

<u>Asset type</u>	<u>Years</u>
Land	N/A
Facilities	20 - 40 years
Transportation	26 - 47 years
Machinery and equipment	5 - 47 years
Fleet	6 - 20 years
Computer hardware, software and communication equipment	5 years
Land improvements	27 - 30 years
Waste management	
Landfill cells	2.5 years
Leachate collection system	28 - 43 years
Treatment process	27 - 47 years

**CHALEUR REGIONAL SERVICES COMMISSION  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

---

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

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

The Commission has a capitalization threshold of \$5,000. Any item purchased under this threshold is recorded as an expense in the year the item is acquired. Only exception: groups of assets of a similar nature.

All grants, donations from subdivision developers and other third party contribution are recorded as income in the year the expenditure for the capital asset is incurred. The full cost of the asset is capitalized during the year the asset is substantially complete and put into use.

**Segmented information**

The Commission provides a wide range of services to its residents. For management reporting purposes, the Commission's operations and activities are organized and reported by function. This presentation was created for the purpose of recording specific activities to attain certain objectives in accordance with special regulations, restrictions or limitations. Services are provided by departments as follows:

General services

This department is responsible for the overall governance and financial administration of the Commission. This includes council functions, general and financial management, legal matters and compliance with legislation as well as civic relations.

Environmental development services

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

Solid waste management services

This department is responsible for the provision of waste collection and disposal.

**Post employment benefits**

The Commission recognizes its obligations under post employment benefit plans and the related costs, net of plan assets. The Commission has a sick leave benefit as documented in Note 11 and pension plan as documented in Note 12.

**3. CASH**

	<b>2013</b>
Cash - unrestricted	<b>\$ 945,193</b>

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

	<b>2013</b>
Canada Revenue Agency (HST refund)	<b>\$ 272,431</b>

**CHALEUR REGIONAL SERVICES COMMISSION  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

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**5. INVESTMENTS**

	<b>2013</b>
Term deposit, 1.33 %, maturing on July 14, 2014	\$ 353,644
Term deposit, 1.00 %, maturing on June 6, 2014	180,370
Term deposit, 1.32 %, maturing on November 16, 2014	5,077
	<hr/>
	<b>\$ 539,091</b>

**6. RESTRICTED ASSETS FOR EDUCATION AND COMMUNICATION PLAN**

	<b>2013</b>
Cash and term deposits	\$ 295,860
Accrued interest receivable	5,884
Payable to the general operating fund	(119,745)
	<hr/>
	<b>\$ 181,999</b>

As required by the Department of Environment and in compliance with the May 10, 1995 Solid Waste Agreement entered into the Commission, the Restigouche Solid Waste Corporation, the Commission de gestion des déchets solides de la Péninsule acadienne and the Northumberland Solid Waste Commission, the above amounts are restricted for the purpose of jointly establishing an education and communication plan. The Commission must obtain written authorization from the Minister of Environment before disbursing any of these funds.

The term deposits bear interest at rates varying from 0.90% to 1.80% and matures in 2014.

These externally restricted inflows are reported as deferred revenues and are recognized as revenues in the period the resources are used for the purpose specified above.

During the current year, no expenditures were incurred for the establishment of an education and communication plan.

**7. FUNDS HELD IN TRUST**

The Commission has entered into an agreement with Elmtree Environmental Ltd. for the operation of a hydrocarbon soil bio-remediation facility. According to this agreement, Elmtree Environmental Ltd. must create a special environmental reserve fund which is to be held in trust by the Commission. The funds held in trust represent the balance of the special environmental reserve fund as of December 31, 2013.

**CHALEUR REGIONAL SERVICES COMMISSION  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

**8. RESTRICTED ASSETS FOR SITE CLOSURE AND POST-CLOSURE CARE**

	<b>2013</b>
Term deposit, 3.00%, maturing on November 15, 2018	\$ 3,675,483
Accrued interest receivable	13,828
	<b>\$ 3,689,311</b>

The asset for site closure and post-closure care exceeds restricted liability by \$254,847 (\$218,604 in 2012). This excess represents the current year excess of revenue over expenses and will be eliminated by reducing the transfer of funds in 2014.

**9. BANK LOAN**

The Commission has an authorized line of credit of \$700,000 for the Operating Fund, which is unused at December 31, 2013.

The Commission has an authorized line of credit of \$2,424,000 for its Capital Fund which \$1,980,526 is unused at December 31, 2013. Approval of the Municipal Capital Borrowing Board has been obtained for the bank indebtedness reported on the Capital Fund Balance Sheet.

**10. LONG-TERM DEBT**

	<b>2013</b>
<b>Municipal Capital Borrowing Board</b>	
Serial of 4.15% to 4.45%, maturing in December 2016, AV 60 - 2006	\$ 86,000
Serial of 1.50% to 3.85%, maturing in November 2020, BD 52 - 2010	586,000
Serial of 1.35% to 3.45%, maturing in December 2021, BF 47 - 2011	261,000
Serial of 1.35% to 3.80%, maturing in November 2032, BH 48 - 2012	855,000
Serial of 1.25% to 3.70%, maturing in November 2023, BJ 47 - 2013	720,000
	<b>\$ 2,508,000</b>

Approval from the Municipal Capital Borrowing Board has been obtained for the above long-term debt.

2010 Issue of \$683,000:

On November 19, 2020, \$327,000 is to be refinanced for a term not exceeding ten years.

2011 Issue of \$284,000:

On December 5, 2021, \$158,000 is to be refinanced for a term not exceeding ten years.

**CHALEUR REGIONAL SERVICES COMMISSION  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

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**10. LONG-TERM DEBT (CONTINUED)**

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

2014	\$	186,000
2015	\$	189,000
2016	\$	193,000
2017	\$	168,000
2018	\$	171,000

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**11. ACCRUED SICK LEAVE**

The Commission provides sick leave that accumulates at 1.5 days per month for all full-time employees. Employees can accumulate a maximum of 240 days. An employee can take a leave with pay for an amount of time equal to the accumulated sick leave.

Upon retirement, an amount equal to 100% of the accumulated sick days up to a maximum of 6 months will be credited to an account at the current rate of pay.

An actuarial valuation was performed on the employees plan in accordance with PSA 3255. The actuarial method used the Projected Unit Credit pro-rated on service to expected usage. The valuation was based on a number of assumptions about future events, such as interest rates, wage and salary increases and employee turnover and retirement. The assumptions used reflect the Commission's best estimates.

The following summarizes the major assumptions in the valuation:

- annual salary increase is 3%;
- the discount rate used to determine the accrued benefit obligation is 3.40%;
- the proportion of earned sick days used each year is 28%;
- termination of employment varies by individual;
- no mortality assumed; and
- retirement age is 60, or one year after the valuation date if age 60 or over.

The sick leave is an unfunded benefit. As such, there are no applicable assets. Benefits are paid out of general revenues as they come due.

The unfunded liability was \$68,900 on December 31, 2012; and \$93,064 on December 31, 2013. The liability for January 1, 2011 was recorded as a prior period adjustment on the adoption of PSA.

**12 POST EMPLOYMENT BENEFITS PAYABLE**

The Commission sponsors a contributory defined benefit pension plan for substantially all of its employees, under the NB MEPP. Employees make contributions equal to 7.60% of their salary and the Commission contributes an amount equal to employee contribution amounts.

The Commission contributed \$70,000 in 2012 (estimated to have contributed \$72,500 in 2013). Total benefit payments to retirees during 2012 were \$22,900 (estimated to have been \$25,500 in 2013).

Actuarial valuations for accounting purposes are performed every three years using the benefit accrual method. The most recent actuarial valuation was prepared at December 31, 2011 and at that time the pension plan had an accrued benefit obligation of \$796,500. The Commission was in a net funded position as follows for December 31, 2011:

**CHALEUR REGIONAL SERVICES COMMISSION  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

**12 POST EMPLOYMENT BENEFITS PAYABLE (CONTINUED)**

	<b>Estimated 2013</b>
Fair market value of plan assets	\$ 917,400
Accrued benefit obligation	1,077,300
Funded status	(159,900)
Unamortized actuarial gains	(82,900)
<b>Accounting pension liability</b>	<b>(77,000)</b>

The actuarial valuation 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 the Commission's best estimates.

The following summarizes the major assumptions in the valuation:

- the expected inflation rate is 2.35%;
- the discount rate used to determine the accrued benefit obligation is 5.50%;
- the expected rate of return is 5.50%;
- retirement age is 70% at earliest retirement age without reduction and remainder at age 65.

	<b>Estimated 2013</b>
Employer current service cost	\$ 44,400
Interest on accrued benefit obligation	53,800
Expected return on assets	(44,700)
Experience loss / gain	5,900
<b>Pension expense</b>	<b>\$ 59,400</b>

**13 DEFERRED REVENUE**

	<b>2013</b>
Education and Communication plan	\$ 181,994
Funds restricted for translation purposes	17,999
	<b>\$ 199,993</b>

**CHALEUR REGIONAL SERVICES COMMISSION  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

**14. SITE CLOSURE AND POST-CLOSURE LIABILITY**

The Commission is responsible for the continued monitoring and treatment of the site following its closure.

The accrued liability of post-closing costs has been determined based on estimated post-closing costs of \$31,539,931 (2012 - \$31,539,331), in future dollars required by the end of December 31, 2039 to fund post closure expenses.

Post-closing costs are discounted at a rate of 5.5% for a present value of \$7,839,652 (2012 - \$7,430,950).

At December 31, 2013, the remaining capacity of the landfill had been estimated at 4,025,848 metric tonnes of which 2,262,000 (2012 - 2,349,000) metric tonnes remains unused as at December 31, 2013.

At December 31, 2012, the estimated post closure liability is \$3,434,464 (2012 - \$3,094,813) of which the Commission has funded with term deposits with market value of \$3,675,483 (2012 - \$3,313,398) with mature November 15, 2018 for a surplus of \$254,847 (2012 - \$218,604).

Investment detail is as follows:

	December 31, 2013	
	Amortized cost	Fair value
Term deposit	\$ 3,675,483	\$ 3,675,483

Fair values have been determined based on quoted market rates supplied by Caisse Populaire Chaleur.

Details of significant terms and conditions, exposure to interest rate and credit risk on bonds and term deposits are as follows:

	Interest receivable Basis	Effective rate (%)
Term deposit	at maturity	3.00 %

The maximum exposure to credit risk would be the fair value as indicated above.

In 2009, an independent study was performed to re-evaluate the site capacity, the site's remaining life and the estimated total expenditure for site closure and post-closure care. The site closure and post-closure liability was adjusted based on the new information provided by the study.

**15. REPORTING TO THE PROVINCE OF NEW BRUNSWICK**

The Commission complies with PSAB accounting standards. The Commission is also required to comply with the Municipal Financial Reporting Manual prescribed by the Province of New Brunswick. Differences in accounting policies include the methodology for accounting Tangible Capital Assets, and government transfers. PSAB also requires full consolidation of funds.

**CHALEUR REGIONAL SERVICES COMMISSION  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

**16. SCHEDULE OF TANGIBLE CAPITAL ASSETS**

	Land	Facilities	Fleet	Land improvements	Computer	Machinery and equipment	Transportation	Waste management	Total
<b>Cost:</b>									
Balance, beginning of year	\$ 159,089	\$ 1,286,303	\$ 233,077	\$ 178,710	\$ 25,950	\$ 2,433,391	\$ 3,111,817	\$ 16,435,272	\$ 23,863,609
Net additions during the year	-	-	-	-	-	111,181	-	2,259,309	2,370,490
Balance, end of year	159,089	1,286,303	233,077	178,710	25,950	2,544,572	3,111,817	18,694,581	26,234,099
<b>Accumulated amortization :</b>									
Balance, beginning of year	-	372,165	163,169	26,385	20,387	1,239,328	958,127	12,495,644	15,275,205
Add :									
Amortization during the year	-	39,503	12,949	6,952	5,563	150,703	89,808	626,591	932,069
Balance, end of year	-	411,668	176,118	33,337	25,950	1,390,031	1,047,935	13,122,235	16,207,274
<b>Net book value of tangible capital assets</b>	<b>\$ 159,089</b>	<b>\$ 874,635</b>	<b>\$ 56,959</b>	<b>\$ 145,373</b>	<b>\$ -</b>	<b>\$ 1,154,541</b>	<b>\$ 2,063,882</b>	<b>\$ 5,572,346</b>	<b>\$ 10,026,825</b>

**CHALEUR REGIONAL SERVICES COMMISSION  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

**17. RECONCILIATION OF ANNUAL SURPLUS**

	General	Development and planning	Solid waste management	General Reserve Fund Operating	Capital	Total
<b>2013 annual surplus (deficit)</b>	\$ (138,203)	\$ 64,680	\$ 507,765	\$ -	\$ -	\$ 434,242
<b>Adjustments to annual surplus (deficit) for funding requirements</b>						
Second previous year's surplus	-	-	17,338	-	-	17,338
Transfer between funds						
From the General Operating Fund to the Operating Reserve Fund	-	-	(40,000)	40,000	-	-
From the General Operating Fund to the Capital Reserve Fund	-	-	(910,000)	-	910,000	-
From the General Operating Fund to the Equipment Reserve Fund	-	-	(164,132)	-	164,132	-
Long-term debt principal repayment	-	-	(117,000)	-	-	(117,000)
Allocation to Corporate services	156,530	(25,007)	(131,523)	-	-	-
Amortization expenses	-	5,563	926,507	-	-	932,070
<b>Total adjustments to 2013 annual surplus (deficit)</b>	<b>156,530</b>	<b>(19,444)</b>	<b>(418,810)</b>	<b>40,000</b>	<b>1,074,132</b>	<b>832,408</b>
<b>2013 annual surplus</b>	<b>\$ 18,327</b>	<b>\$ 45,236</b>	<b>\$ 88,955</b>	<b>\$ 40,000</b>	<b>\$ 1,074,132</b>	<b>\$ 1,266,650</b>

**CHALEUR REGIONAL SERVICES COMMISSION  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

**18. SCHEDULE OF SEGMENT DISCLOSURE**

	General	Development and planning	Solid waste management	Total
<b>REVENUES</b>				
General Services	\$ 55,811	\$ -	\$ -	\$ 55,811
Development and Planning Services	-	500,634	-	500,634
Solid Waste Management Services	-	-	4,527,694	4,527,694
	55,811	500,634	4,527,694	5,084,139
<b>EXPENSES</b>				
Salaries and benefits	93,865	341,033	1,359,353	1,794,251
Goods and services	100,149	86,801	1,359,159	1,546,109
Amortization	-	5,563	926,507	932,070
Interest	-	-	61,301	61,301
Other	-	2,557	313,609	316,166
	194,014	435,954	4,019,929	4,649,897
<b>SURPLUS (DEFICIT) FOR THE YEAR</b>	<b>\$ (138,203)</b>	<b>\$ 64,680</b>	<b>\$ 507,765</b>	<b>\$ 434,242</b>

**CHALEUR REGIONAL SERVICES COMMISSION  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

**19. STATEMENT OF RESERVES**

	<b>Development and Planning General Reserve Fund Operating</b>	<b>Solid Waste Management General Reserve Fund</b>		<b>Total</b>
		<b>Operating</b>	<b>Capital</b>	
<b>ASSETS</b>				
Cash	\$ -	\$ 282,511	\$ -	\$ 282,511
Term deposits	193,836	-	390,883	584,719
Accrued interest receivable	-	-	2,608	2,608
Receivable from General Operating Fund	-	40,000	1,114,132	1,154,132
	<b>\$ 193,836</b>	<b>\$ 322,511</b>	<b>\$ 1,507,623</b>	<b>\$ 2,023,970</b>
<b>LIABILITIES AND SURPLUS</b>				
Payable to General Operating Fund	\$ 193,836	\$ -	\$ -	\$ 193,836
Accumulated surplus, beginning of year	-	322,511	1,507,623	1,830,134
<b>Accumulated surplus</b>	<b>\$ 193,836</b>	<b>322,511</b>	<b>1,507,623</b>	<b>\$ 2,023,970</b>
<b>REVENUES</b>				
Transfers from General Operating Fund	\$ -	\$ 40,000	\$ 1,074,132	\$ 1,114,132
Interests	-	-	4,912	4,912
	-	40,000	1,079,044	1,119,044
<b>EXPENDITURES</b>				
Bank fees	-	24	-	24
<b>ANNUAL SURPLUS</b>	<b>\$ -</b>	<b>\$ 39,976</b>	<b>\$ 1,079,044</b>	<b>\$ 1,119,020</b>

**CHALEUR REGIONAL SERVICES COMMISSION  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

**20. OPERATING BUDGET TO PSA BUDGET**

	General Operating Budget	Amortization of Capital assets	Other (explain)	Transfers	Total
<b>REVENUES</b>					
General Services	\$ 45,100	\$ -	\$ -	\$ -	\$ 45,100
Development and Planning Services	498,512	-	-	-	498,512
Solid Waste Management Services	4,156,640	-	-	-	4,156,640
Recycling and Composting	279,400	-	-	-	279,400
	4,979,652	-	-	-	4,979,652
<b>EXPENDITURES</b>					
General Services	195,500	-	-	-	195,500
Development and Planning Services	473,505	5,563	-	-	479,068
Solid Waste Management Services					
Administration	2,019,485	23,904	-	(117,000)	1,926,389
Operating costs	345,500	-	-	-	345,500
Site maintenance	92,500	-	-	-	92,500
Equipment maintenance	336,000	56,332	-	-	392,332
Sludge	53,500	-	-	-	53,500
Leachate ponds	85,000	-	-	-	85,000
Waste diversion	59,000	-	-	-	59,000
Recycling and composting	279,400	846,271	-	-	1,125,671
Transfer from General Operating Fund to Operating Reserve Fund	40,000	-	-	(40,000)	-
Transfer from General Operating Fund to Capital Reserve Fund	1,074,132	-	-	(1,074,132)	-
	5,053,522	932,070	-	(1,231,132)	4,754,460
<b>Surplus (deficit)</b>	<b>\$ (73,870)</b>	<b>\$ (932,070)</b>	<b>\$ -</b>	<b>\$ 1,231,132</b>	<b>\$ 225,192</b>

**CHALEUR REGIONAL SERVICES COMMISSION  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

**21 . REVENUES AND EXPENSES SUPPORT**

	Unaudited Budget	2013 Actual
<b>GENERAL SERVICES</b>		
Corporate and Regional Planning Services	\$ 45,100	\$ 45,101
Other income	-	10,710
	<b>\$ 45,100</b>	<b>\$ 55,811</b>
<b>DEVELOPMENT AND PLANNING SERVICES</b>		
Municipalities	498,512	499,730
Other income	-	904
	<b>\$ 498,512</b>	<b>\$ 500,634</b>
<b>SOLID WASTE MANAGEMENT SERVICES</b>		
Tipping fees	\$ 3,852,802	\$ 3,568,606
Commercial	-	345,969
Construction and Demolition	264,000	250,344
Interest	2,500	10,225
Other income	20,000	36,090
Project - Salaries	-	12,822
Surplus of second previous year	17,338	-
	<b>\$ 4,156,640</b>	<b>\$ 4,224,056</b>
<b>RECYCLING AND COMPOSTING</b>		
Recycling	\$ 227,114	\$ 215,685
Recycling - Construction and Demolition	14,000	10,755
Composting	750	4,911
Education Fund	-	37,594
Recoveries and recycling material	37,536	34,693
	<b>\$ 279,400</b>	<b>\$ 303,638</b>

**CHALEUR REGIONAL SERVICES COMMISSION  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

**21 . REVENUES AND EXPENSES SUPPORT (CONTINUED)**

	Unaudited Budget	2013 Actual
<b>GENERAL SERVICES</b>		
Meetings	\$ 20,500	\$ 33,360
Meeting expenses	8,000	9,223
Salaries and benefits	108,000	93,865
Travel	6,000	3,753
Professionnal fees	17,000	15,144
Insurance	5,000	4,053
Rent	-	3,773
Office expenses	31,000	30,843
	<b>\$ 195,500</b>	<b>\$ 194,014</b>
<b>DEVELOPMENT AND PLANNING SERVICES</b>		
<b>Building Inspection and Planning Services</b>		
Salaries and benefits	\$ 385,004	\$ 341,033
Rent	28,000	24,780
Office expenses	21,501	19,489
Meeting and Travel	21,500	14,201
Training	8,000	8,868
Mapping	2,000	2,148
Professionnal fees	-	8,877
Depreciation	5,563	5,563
Other	-	2,557
	471,568	427,516
<b>Planning Advisory Services</b>		
Meetings	7,500	7,711
Travel	-	727
	7,500	8,438
	<b>\$ 479,068</b>	<b>\$ 435,954</b>

**CHALEUR REGIONAL SERVICES COMMISSION  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

**21 . REVENUES AND EXPENSES SUPPORT (CONTINUED)**

	Unaudited Budget	2013 Actual
<b>SOLID WASTE MANAGEMENT SERVICES</b>		
<b>ADMINISTRATION</b>		
Salaries and benefits	\$ 1,338,260	\$ 1,356,975
Office expenses	15,000	10,581
Office equipment	20,000	20,872
Professional fees	21,000	35,485
Training	6,000	2,315
Monitoring committee	14,000	8,298
Telephone	15,500	18,218
Advertising	9,000	5,563
Dues	5,500	3,009
Employees expenses	12,500	11,831
Interest and bank charges	29,500	16,915
Bad debt	1,000	-
Loan	62,497	61,301
Insurance	79,201	40,487
Property Taxes	48,000	51,862
Financing cost	5,300	6,416
Other expenses	2,500	2,289
Provision for site closure expenses	215,227	277,329
Freight expenses	2,500	1,702
Depreciation	23,904	23,904
	<b>\$ 1,926,389</b>	<b>\$ 1,955,352</b>
<b>OPERATING COSTS</b>		
<b>Site</b>		
Litter Control	\$ 3,000	\$ 3,609
Purchase of granular material	65,000	65,671
Contracting services	50,000	37,224
Coagulant	30,000	53,265
Equipment rental	5,000	4,989
	<b>153,000</b>	<b>164,758</b>
<b>Building</b>		
Building and tool supplies	30,000	28,489
Electricity	24,000	29,471
Garage - Electricity and oil	28,000	26,437
	<b>82,000</b>	<b>84,397</b>
<b>BioGas</b>		
Electricity and propane	3,500	3,239
Technical support	12,000	7,000
	<b>15,500</b>	<b>10,239</b>

**CHALEUR REGIONAL SERVICES COMMISSION  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

**21 . REVENUES AND EXPENSES SUPPORT (CONTINUED)**

	Unaudited Budget	2013 Actual
<b>OPERATING COSTS (CONTINUED)</b>		
Other		
Technical support	15,000	24,187
Environmental Monitoring	80,000	67,964
	95,000	92,151
	<b>\$ 345,500</b>	<b>\$ 351,545</b>
<b>SITE MAINTENANCE</b>		
Building		
Repairs and maintenance	\$ 33,000	\$ 35,574
Scale	3,000	5,386
Utility building	5,500	2,281
	41,500	43,241
BioGas		
Methane control	12,000	16,786
Other		
Ditch	4,000	6,469
Roads	5,000	7,740
Asphalt maintenance	5,000	95
General site maintenance	25,000	20,471
	39,000	34,775
	<b>\$ 92,500</b>	<b>\$ 94,802</b>
<b>EQUIPMENT MAINTENANCE</b>		
Repairs and parts replacement	\$ 24,000	\$ 14,212
Diesel	162,000	168,420
Gas	40,000	39,582
General Equipment maintenance	15,000	18,376
Compactor 826G	5,000	2,634
Compactor 826H	25,000	25,337
Bull Dozer D7	35,000	24,734
Loader	30,000	29,450
Depreciation	56,332	56,332
	<b>\$ 392,332</b>	<b>\$ 379,077</b>

**CHALEUR REGIONAL SERVICES COMMISSION  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

**21 . REVENUES AND EXPENSES SUPPORT (CONTINUED)**

	Unaudited Budget	2013 Actual
<b>SLUDGE</b>		
Equipment and maintenance	\$ 30,000	\$ 11,333
Electricity	23,500	24,844
	<b>\$ 53,500</b>	<b>\$ 36,177</b>
<b>LEACHATE PONDS</b>		
Equipment and maintenance	\$ 40,000	\$ 42,886
Electricity - aerators	45,000	39,223
	<b>\$ 85,000</b>	<b>\$ 82,109</b>
<b>WASTE DIVERSION</b>		
Promotion and Education	\$ 12,000	\$ 9,540
Collection	6,000	4,253
Material and Equipment	3,000	2,805
Maintenance	2,000	205
Disposal	36,000	39,042
	<b>\$ 59,000</b>	<b>\$ 55,845</b>
<b>RECYCLING AND COMPOSTING</b>		
Recyclables		
Administration fees	\$ 10,000	\$ 10,660
Collection	137,000	100,049
Transfer Station	84,000	45,604
Salaries	15,000	2,378
Promotion and Education	15,400	5,380
Supplies and maintenance	3,000	1,867
Depreciation	846,271	846,271
	<b>1,110,671</b>	<b>1,012,209</b>

**CHALEUR REGIONAL SERVICES COMMISSION  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

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**21 . REVENUES AND EXPENSES SUPPORT (CONTINUED)**

	<b>Unaudited Budget</b>	<b>2013 Actual</b>
<hr/>		
RECYCLING AND COMPOSTING (SUITE)		
Compostables		
Promotion and Education	10,000	2,237
Equipment	4,000	11,058
Freight and other	1,000	407
	<hr/>	<hr/>
	15,000	13,702
	<hr/>	
Environmental Trust Fund		
Pilot project Petit-Rocher	-	3,917
Waste reduction	-	5,973
Recycling transition	-	29,221
	<hr/>	<hr/>
	-	39,111
	<hr/>	
	<hr/>	<hr/>
	<b>\$ 1,125,671</b>	<b>\$ 1,065,022</b>
	<hr/>	

**Chaleur Regional Services commission  
Reconciliation of Annual Surplus  
For the year ended December 31, 2013**

	Corporate	Development and Planning	Solid Waste management	Solid Waste Reserve fund Operating	Reserve fund Capital	Total
2013 annual surplus under PSAB	\$ (138,203)	\$ 64,680	\$ 507,765	\$ -	\$ -	\$ 434,242
Second previous year's surplus			17,238			17,238
Transfer from operating fund:						
to operating reserve fund			(40,000)	40,000		-
to capital reserve fund			(910,000)		910,000	-
to equipment reserve fund			(164,132)		164,132	-
Long term debt repayment			(117,000)			(117,000)
Amortization expense		5,563	926,507			932,070
Allocation to Corporate services	<u>156,530</u>	<u>(25,007)</u>	<u>(131,523)</u>			<u>-</u>
2013 annual surplus for Municipal accounting	<u>\$ 18,327</u>	<u>\$ 45,236</u>	<u>\$ 88,855</u>	<u>\$ 40,000</u>	<u>\$ 1,074,132</u>	<u>\$ 1,266,550</u>

The Chaleur Regional Services commission is a new commission which took over all assets and liabilities of the Nepisiguit-Chaleur Solid Waste Commission and the Belledune District Planning Commission

The Commission is divided in different funds, which consist of Corporate, Development and Planning and Solid Waste Management and others to come, each can have an operating and capital reserve fund

In 2012 and 2013, the expense and budgeted amount for Site Closure and Post-Closure was calculated with interest income based on 4.02%, when in actuality, the interest rate received in 2013 was 3%. This caused an adjustment of \$73,000 in the financial statements for the Site Closure and Post-Closure expense.

The excess of assets over liabilities for the provision of Site Closure and Post-Closure was created by the fact that the transfer was done at the gross amount as opposed to the net of interest amount. This will reduce future transfers, but not the expense.

## ANNEX D

### PLANNING DEPARTMENT STATISTICS

Tableau A (Page 1)

Table A

## MUNICIPALITE - MUNICIPALITY

		Belledune		Beresford		Nigadoo		Petit Rocher		Pointe Verte		Total municipal	
no.	val.(\$)	no.	val.(\$)	no.	val.(\$)	no.	val.(\$)	no.	val.(\$)	no.	val.(\$)	no.	val.(\$)
Maison mobile Mobile home	0	0	75 000	0	0	0	0	0	0	0	0	1	75 000
	1	100	10 600	0	0	0	1	35 000	1	6 000	9	51 700	
Habitation unifamiliale Single family dwelling	2	285 000	2 038 000	1	220 000	0	0	0	5	670 000	21	3 213 000	
	8	116 300	449 300	18	191 400	38	585 100	12	122 400	124	1 464 500		
Habitation bifamiliale Double family dwelling	0	0	350 000	0	0	0	0	0	0	0	1	350 000	
	0	0	0	0	0	1	1 000	0	0	1	1 000		
Habitation multifamiliale Multi family dwelling	0	0	0	0	0	1	150 000	0	0	0	1	150 000	
	2	26 000	30 000	0	0	4	480 000	0	0	0	7	536 000	
Chalet d'été Summer cottage	1	175 000	193 000	2	5 000	0	0	0	2	3 000	8	376 000	
	2	1 200	42 600	0	0	0	0	0	0	0	9	43 800	
Bâtiment commercial Commercial building	0	0	0	0	0	0	0	0	0	0	0	0	
	2	82 000	425 000	1	200 000	3	65 000	1	2 000	16	774 000		
Bâtiment institutionnel Institutional building	1	200 000	0	0	0	1	25 000	0	0	0	2	225 000	
	1	87 000	5 000	1	168 000	1	6 000	0	0	0	4	266 000	
Bâtiment industriel Industrial building	0	0	0	0	0	0	0	0	0	0	0	0	
	2	197 000	87 000	0	0	1	334 000	0	0	0	5	618 000	
Bâtiment accessoire Accessory building	8	173 000	264 100	10	120 500	11	105 300	5	30 200	58	693 100		
	2	30 000	1 900	3	6 800	1	5 000	0	0	9	43 700		
Divers Various	4	10 000	42 100	0	0	0	0	0	0	0	9	52 100	
	1	500	30 000	0	0	1	12 000	0	0	0	3	42 500	
<b>TOTAL</b>	37	1 383 100	4 043 600	36	911 700	64	1 803 400	26	833 600	288	8 975 400		

Tableau A (page 2)

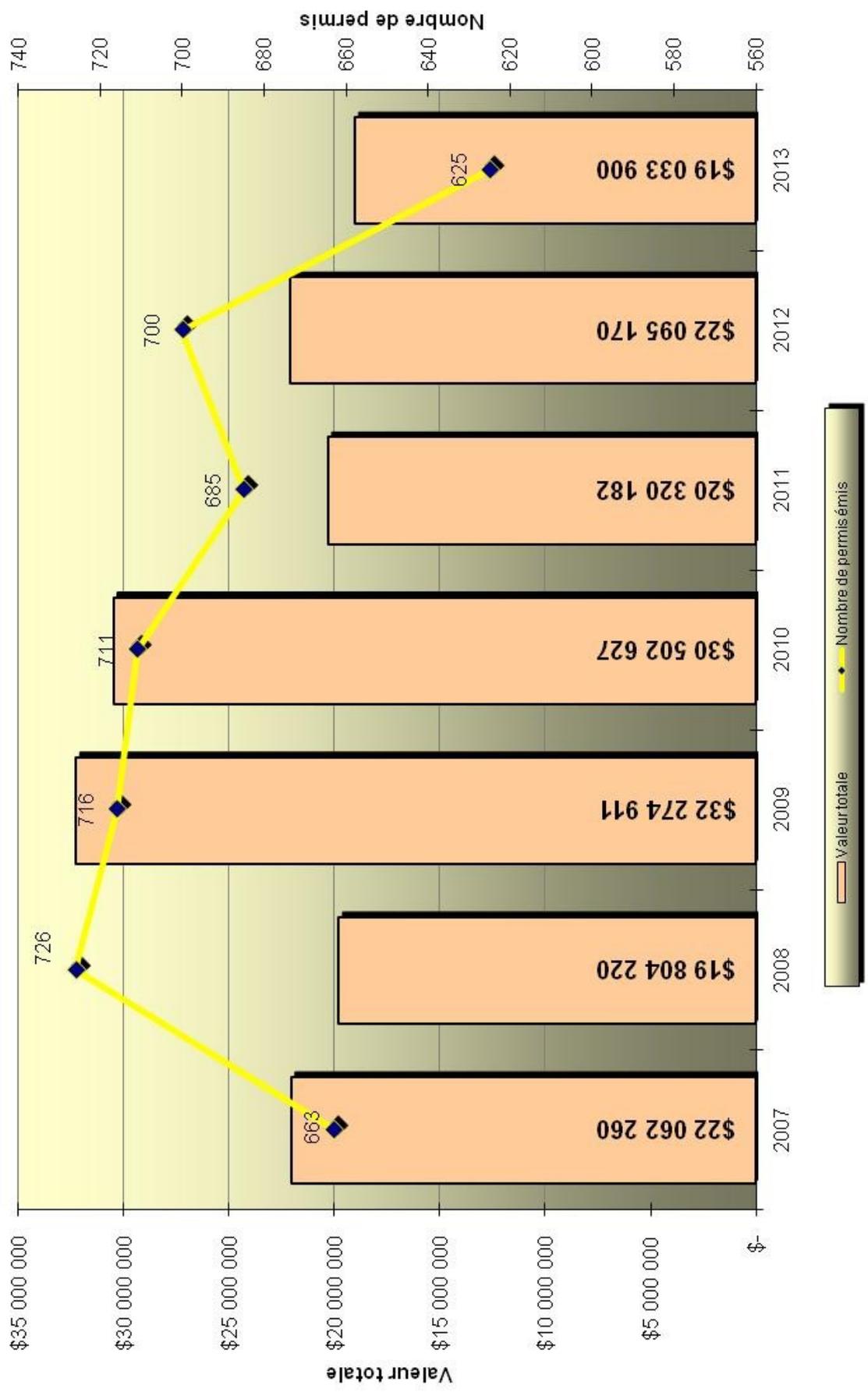
Table A

## PAROISSE - PARISH

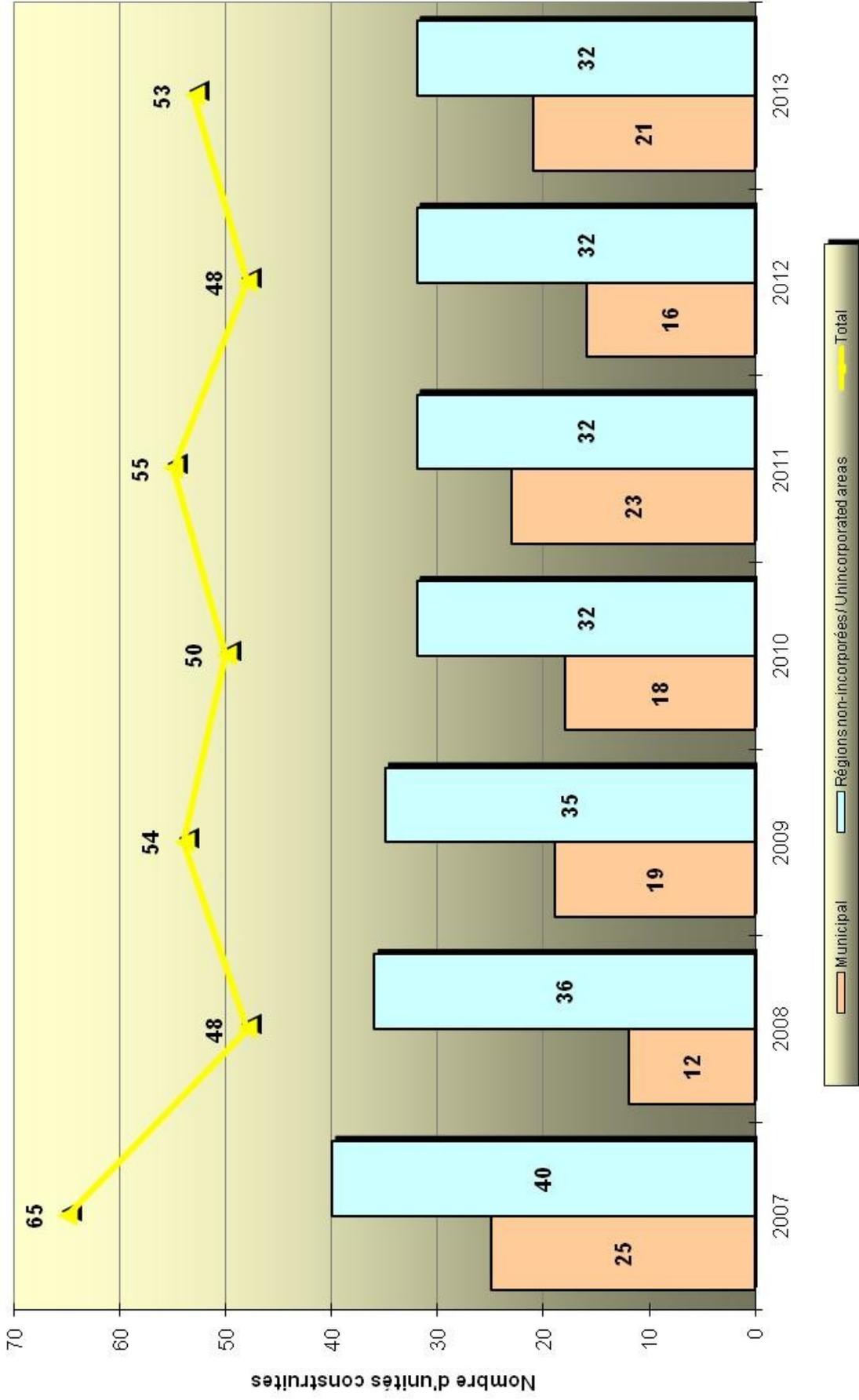
Bathurst		Beresford		Durham		Allardville		New Bandon		Total paroisse		Grand Total	
no.	val.(\$)	no.	val.(\$)	no.	val.(\$)	no.	val.(\$)	no.	val.(\$)	no.	val.(\$)	no.	val.(\$)

Bathurst		Beresford		Durham		Allardville		New Bandon		Total paroisse		Grand Total	
no.	val.(\$)	no.	val.(\$)	no.	val.(\$)	no.	val.(\$)	no.	val.(\$)	no.	val.(\$)	no.	val.(\$)
<b>Maison mobile</b>													
<b>Mobile home</b>													
1	20 000	0	0	0	0	0	0	0	0	1	20 000	2	95 000
0	0	2	12 600	0	0	1	250	0	0	3	12 850	12	64 550
<b>Habitation unifamiliale</b>													
<b>Single family dwelling</b>													
9	1 366 000	18	2 884 000	0	0	3	448 000	2	368 000	32	5 066 000	53	8 279 000
48	697 350	74	894 900	0	0	28	280 100	4	201 000	15	2 073 350	278	3 537 850
<b>Habitation bifamiliale</b>													
<b>Double family dwelling</b>													
0	0	0	0	0	0	0	0	0	0	0	0	1	350 000
0	0	2	25 000	0	0	0	0	0	0	2	25 000	3	26 000
<b>Habitation multifamiliale</b>													
<b>Multi family dwelling</b>													
0	0	0	0	0	0	0	0	0	0	0	0	1	150 000
0	0	1	40 000	0	0	0	0	0	0	1	40 000	8	576 000
<b>Chalet d'été</b>													
<b>Summer cottage</b>													
3	145 000	4	83 000	0	0	0	0	3	252 000	10	480 000	18	856 000
4	39 000	0	0	0	0	0	0	2	5 400	6	44 400	15	88 200
<b>Bâtiment commercial</b>													
<b>Commercial building</b>													
0	0	1	48 000	0	0	0	0	0	0	1	48 000	1	48 000
1	160 000	2	13 000	0	0	2	17 000	0	0	5	190 000	21	964 000
<b>Bâtiment institutionnel</b>													
<b>Institutional building</b>													
0	0	0	0	0	0	1	20 000	0	0	1	20 000	3	245 000
1	86 500	0	0	0	0	0	0	0	0	1	86 500	5	352 500
<b>Bâtiment industriel</b>													
<b>Industrial building</b>													
2	323 000	2	42 000	0	0	0	0	0	0	4	365 000	4	365 000
1	7 000	0	0	0	0	0	0	0	0	1	7 000	6	625 000
<b>Bâtiment accessoire</b>													
<b>Accessory building</b>													
27	487 000	55	835 400	0	0	14	169 500	3	24 500	99	1 516 400	157	2 209 500
2	14 500	12	44 500	0	0	0	0	0	0	14	59 000	23	102 700
<b>Divers</b>													
<b>Various</b>													
1	4 000	1	1 000	0	0	0	0	0	0	2	5 000	11	57 100
0	0	0	0	0	0	0	0	0	0	0	0	3	42 500
<b>TOTAL</b>													
10	3 349 350	17	4 923 400	0	0	49	934 850	14	850 900	33	10 058 500	625	19 033 900
0	0	4	0	0	0	0	0	0	0	7	0	0	0

**FIGURE A**  
**PERMIS DE CONSTRUCTION-2007 À 2013**



**FIGURE B  
CONSTRUCTION RÉSIDENTIELLE - 2007 À 2013**



**FIGURE C**  
**ACTIVITÉ DE LOTISSEMENT - 2007 À 2013**

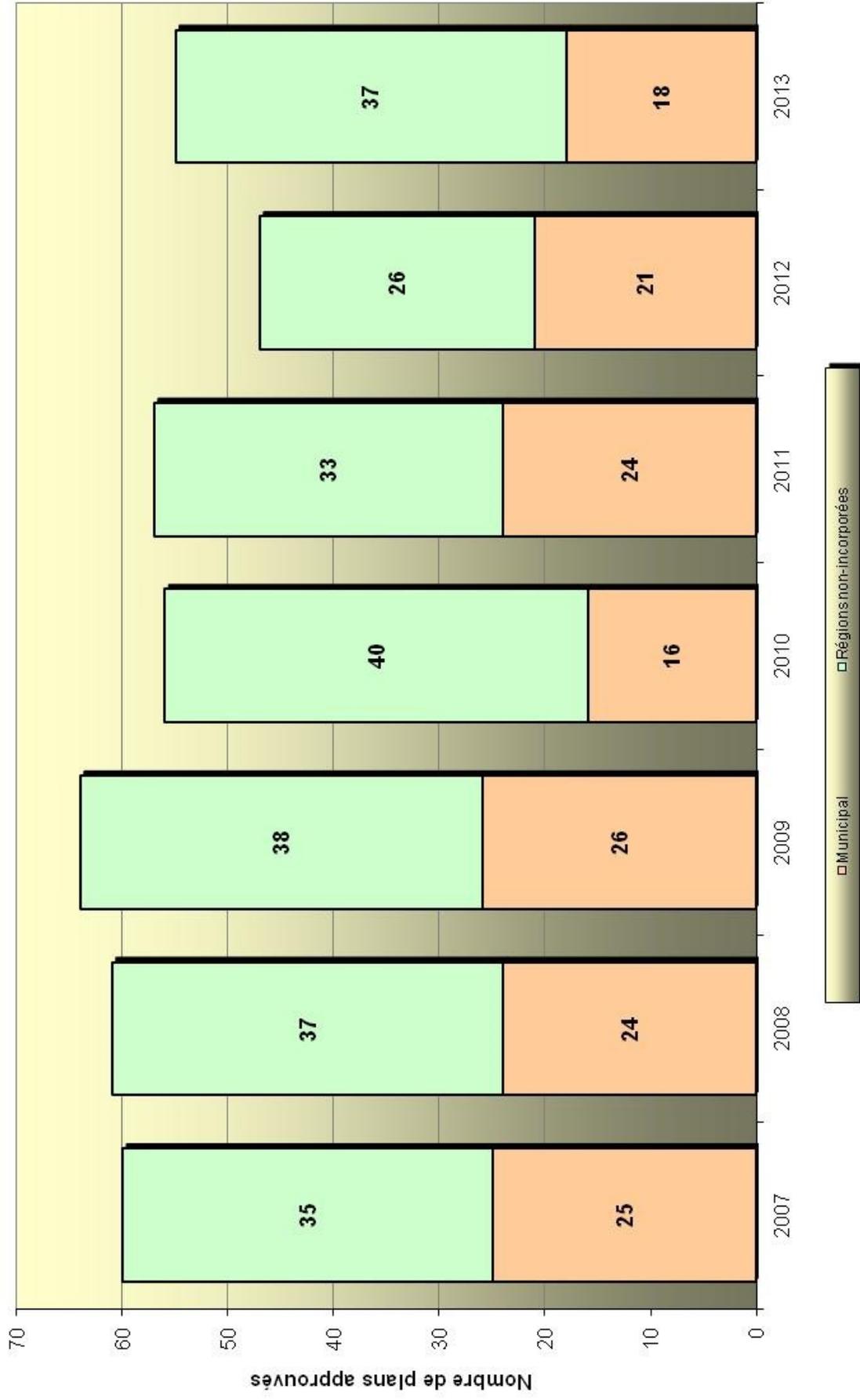


TABLEAU B

<b>RAPPORT DES LOTISSEMENTS - SUMMARY OF SUBDIVISION APPROVALS</b>					
	<b>2013</b>			<b>DEPUIS / SINCE 2007</b>	
	<b>PROJETS/ PROJECTS</b>	<b>LOTS</b>	<b>PARCELLES/ PARCELS</b>	<b>PROJETS/ PROJECTS</b>	<b>LOTS</b>
<b><u>MUNICIPAL</u></b>					
Belledune	1	1	0	26	29
Beresford	11	28	2	67	124
Nigadoo	1	1	0	19	23
Petit-Rocher	3	5	0	33	34
Pointe-Verte	2	2	0	8	5
<b>TOTAL MUNICIPAL</b>	<b>18</b>	<b>37</b>	<b>2</b>	<b>153</b>	<b>215</b>
<b><u>PAROISSES / PARISHES</u></b>					
Bathurst	10	11	2	63	78
Beresford	22	33	6	108	135
Durham	0	0	0	14	15
Allardville	4	5	0	43	40
New Bandon	1	1	0	18	18
<b>TOTAL PAROISSES / PARISHES</b>	<b>37</b>	<b>50</b>	<b>8</b>	<b>246</b>	<b>286</b>
<b>TOTAL DISTRICT</b>	<b>55</b>	<b>87</b>	<b>10</b>	<b>399</b>	<b>501</b>

TABLEAU C

<b>DÉCISIONS DU CCRU ET DE L'AGENT D'AMÉNAGEMENT EN 2013 - RPAC AND DEVELOPMENT OFFICER DECISIONS IN 2013</b>											
	<b>MUNICIPALITÉS - MUNICIPALITIES</b>					<b>PAROISSES - PARISHES</b>					<b>TOTAL</b>
	Beresford	Nigadoo	Petit-Rocher	Pointe-Verte	Belledune	Bathurst	Beresford	Durham	Allardville	New Bandon	
<b>AVIS / VIEWS</b>											
Plan municipaux, Zonages / Municipal Plan, Zonings	0	1	1	0	0	0	0	0	0	0	2
<b>APPROBATIONS / APPROVALS</b>											
Dérogations (marges de recul, etc) / Variance (set backs etc)	3	3	3	1	3	3	4	0	0	0	20
Pouvoir en matière d'usage non conforme/ Power re. Non conforming uses	0	0	0	0	0	0	0	0	0	0	0
Fins particulières / Particular purposes	0	0	0	0	0	0	0	0	0	0	0
Dérogation à titre d'usages similaires et compatible /Variance as a similar or compatible uses	0	1	1	0	0	0	0	0	0	0	2
Permis temporaires / Temporary Building Permits	1	0	0	0	0	0	0	0	0	0	1
<b>LOTISSEMENTS / SUBDIVISIONS</b>											
Emplacements et noms de rues / Street locations and names	2	2	0	0	0	1	1	0	0	0	6
Lots sur accès privés / Lots on private accesses	0	0	0	0	2	1	2	0	0	2	7
Dérogations (dimensions des lots) / Variance (lots dimensions)	1	0	0	0	0	0	1	0	0	0	2
<b>TOTAL</b>	<b>7</b>	<b>7</b>	<b>5</b>	<b>1</b>	<b>5</b>	<b>5</b>	<b>8</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>40</b>