

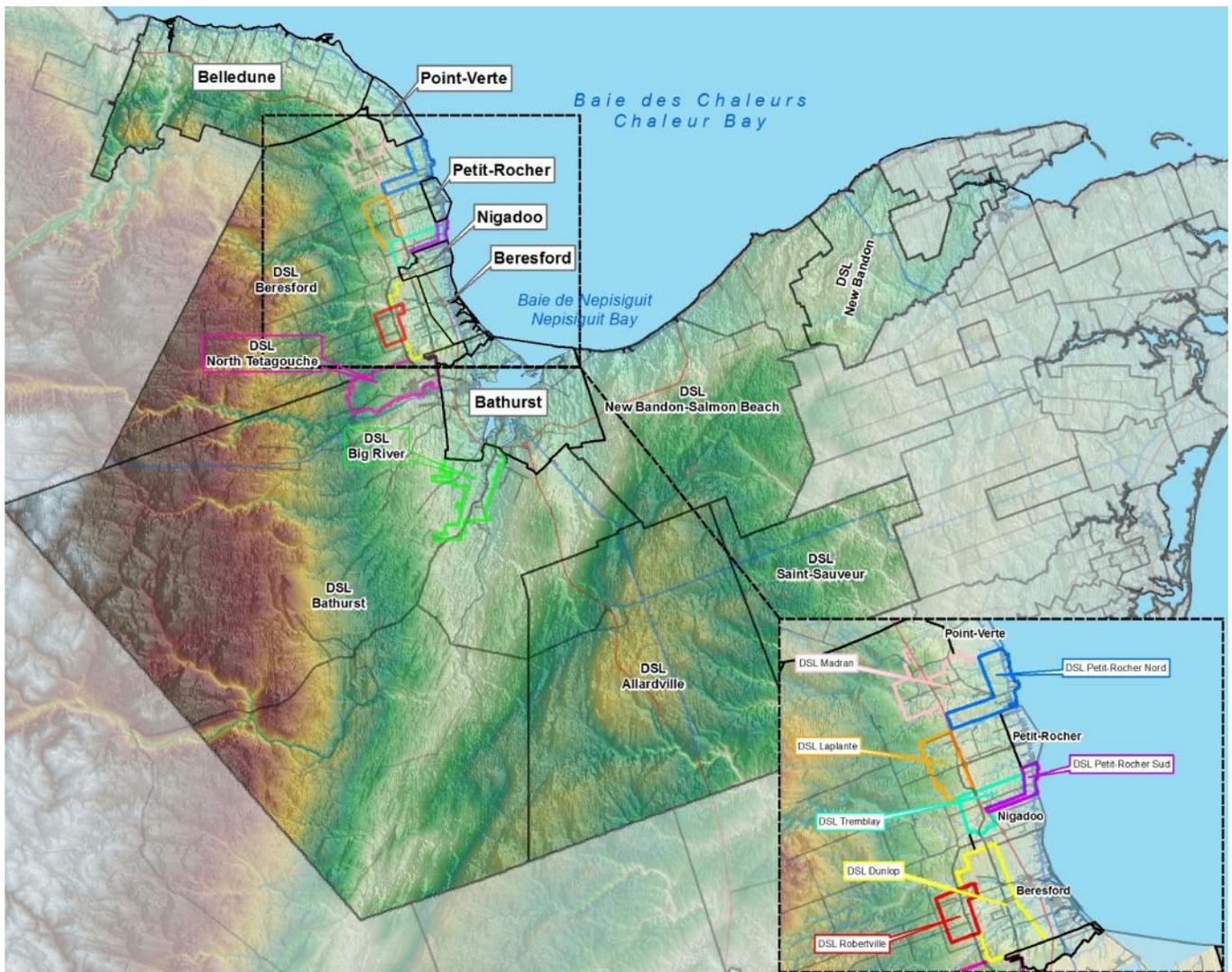
---

# CHALEUR REGIONAL SERVICE COMMISSION

---

## 2014 ANNUAL REPORT

Gaining a better understanding of the  
Regional Service Commission's model



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

**Head Office and Planning Department**  
702 Principale Street, unit 130  
Petit-Rocher, NB E8J 1V1  
(506)542-2688

**Solid Waste Management Department**  
1300, Route 360  
Allardville, NB E8L 1H5  
(506)725-2402

**GAINING A BETTER UNDERSTANDING OF THE REGIONAL SERVICE COMMISSION'S MODEL**

The Regional Service Commissions (RSC) were created on January 1<sup>st</sup>, 2013. They originate from the Solid Waste Management Commissions and the Planning Commissions.

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 ser-

vices in order to meet their common needs more efficiently.

This being said, the first year of operation was mainly a transition year and the Board had to focus its efforts on restructuring the two former commissions. In 2014, once the governance system was well established, it was able to gain a better understanding of its role and powers and determine how this new model may contribute to greater collaboration between communities.

**WORD FROM THE CHAIRPERSON**

We have come to the end of our second year with the new RSC model. In the area of waste management, the door-to-door collection of recyclables has been successfully implemented. Many thanks to all those whose implication made this happen. The landfill biogas project is on the drawing table and there will have to be a firm commitment from the Commission to make it a reality.

Where development is concerned, zoning plans for Dunlop and Robertville are well advanced. The steps leading towards a regional plan will be a major challenge in the years to come.

On the topic of emergency measures, a new regional file, there has been a great deal of collaboration and concrete results will soon be available.

I would like to thank the Executive Director, Jocelyne Hachey, and everyone on the RSC staff for their excellent collaboration and their hard work. I would also like to thank the members of the Commission for their constant presence at RSC activities, which made my job a great deal easier.

*Luc Desjardins, Chairman*

**Table of content**

|  |                |
|--|----------------|
| <i>Theme of the activity report</i>        | <i>1</i>       |
| <i>Word from the Chairperson</i>           | <i>1</i>       |
| <i>Mandate</i>                             | <i>2</i>       |
| <i>Profile of the Chaleur Region</i>       | <i>2-3</i>     |
| <i>Strategic Objectives</i>                | <i>4</i>       |
| <i>Message from the Executive Director</i> | <i>4</i>       |
| <i>Governance and Administration</i>       | <i>5</i>       |
| <i>Planning Department</i>                 | <i>6-8</i>     |
| <i>RPAC</i>                                | <i>8-10</i>    |
| <i>Solid Waste Management</i>              | <i>11-17</i>   |
| <i>Organizational Structure</i>            | <i>Annex A</i> |
| <i>Planning Department Statistics</i>      | <i>Annex B</i> |

**MANDATE**

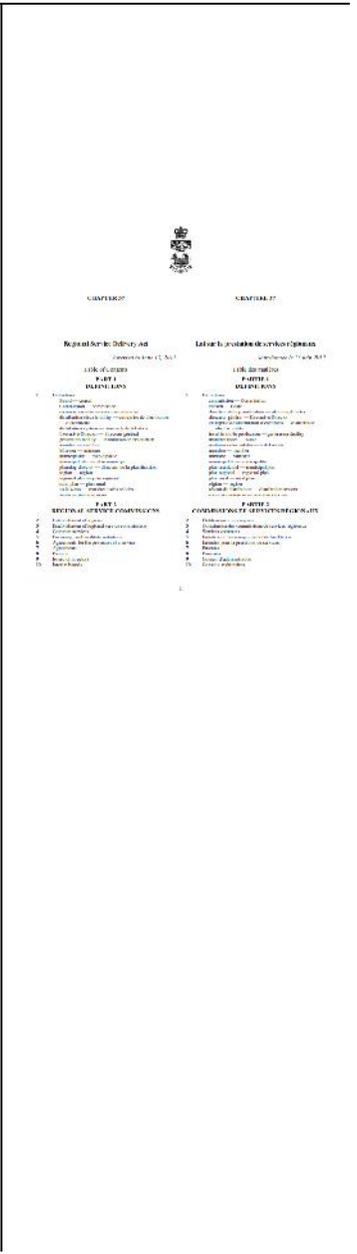
The Chaleur RCS (CRSC) is obliged to supply the following mandatory services:

- Local planning in Local Service Districts (LSD)
- Solid waste management
- Regional planning

It also has the power to facilitate and coordinate agreements between communities relating to the costs of shared services and infrastructures.

The RSC also has the authority to take on the following additional mandates:

- Local planning in municipalities
- Regional policing collaboration
- Regional planning for emergency measures
- Planning regional infrastructures for recreation, culture and sports, and sharing the costs of such installations



**PROFILE OF THE CHALEUR REGION**

The CRSC is made up of 6 municipalities and 4 unincorporated parishes: the City of Bathurst, the Town of Beresford, the villages of Nigadoo, Petit-Rocher, Pointe-Verte and Belledune and the parishes of Beresford, Bathurst, Allardville and New Bandon.

According to 2011 census data, the CRSC serves a population of 36,119 individuals spread out over 3,300 km<sup>2</sup> of territory. This works out to a population density of 72 people per km<sup>2</sup>. In 2006, the population was 37,002 persons, which represents a decrease of 2.4 % over a five-year period. 61 % of the population resides in

the 6 municipalities and 39 % live in the unincorporated areas.

The City of Bathurst is the primary business and service centre for the region, and 34 % of the total population of the CRSC lives in that city. 12% of the population lives in Beresford. Among the unincorporated areas, the parish of Beresford is the most populous, with 18 % of the regional population, followed by the parish of Bathurst, with 14 %.

There are 17,236 private dwellings in the CRSC, with an average of 2.1 individuals per dwelling.

**TABLE I**

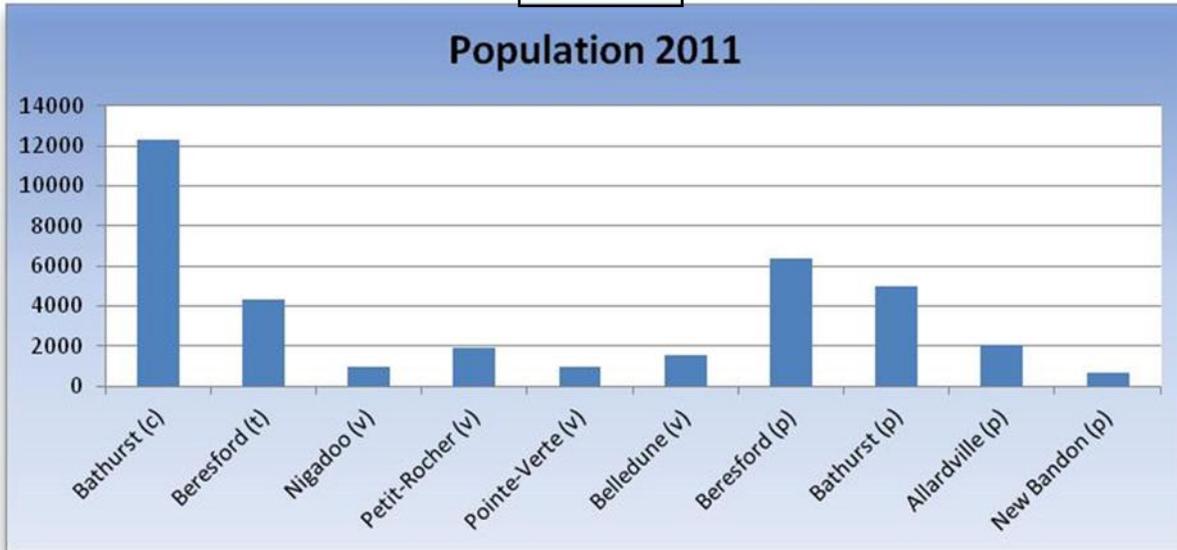
|                              | Bathurst (c) | Beresford (t) | Nigadoo (v) | Petit-Rocher (v) | Pointe-Verte (v) | Belledune (v) |
|------------------------------|--------------|---------------|-------------|------------------|------------------|---------------|
| Population 2011              | 12275        | 4351          | 952         | 1908             | 976              | 1548          |
| Population 2006              | 12714        | 4264          | 927         | 1949             | 971              | 1711          |
| Variation                    | -3.5%        | 2.0%          | 2.7%        | -2.1%            | 0.5%             | -9.5%         |
| % of regional population     | 34%          | 12%           | 3%          | 5%               | 3%               | 4%            |
| Total private dwellings      | 6257         | 2067          | 410         | 938              | 464              | 851           |
| People in private households | 2.0          | 2.1           | 2.3         | 2.0              | 2.1              | 1.8           |

|                              | Beresford (p) | Bathurst (p) | Allardville (p) | New Bandon (p) | Chaleur RSC |
|------------------------------|---------------|--------------|-----------------|----------------|-------------|
| Population 2011              | 6354          | 4979         | 2081            | 695            | 36119       |
| Population 2006              | 6301          | 5144         | 2151            | 870            | 37002       |
| Variation                    | 0.8%          | -3.2%        | -3.3%           | -20.1%         | -2.4%       |
| % of regional population     | 18%           | 14%          | 6%              | 2%             | 100%        |
| Total private dwellings      | 2730          | 2223         | 909             | 387            | 17236       |
| People in private households | 2.3           | 2.2          | 2.3             | 1.8            | 2.1         |

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. La population of the CRSC is predominantly bilingual, with 61% de-

claring 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) |
|--|---------------|---------------|-----------------|------------------|------------------|---------------|-----------|
| <b>Median age</b>                      | 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   |           |
| <b>Median age</b>                      | 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 CRSC 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 enable the CRSC to identify the following priorities:

- Communications: identifying efficient methods for informing the public of its achievements
  - √ Work accomplishd
    - Implementation of a communication process with the media
    - Implementation of a procedure for public interventions during the CRSC open meetings
    - Identification of tools to inform the public of open meetings and messages of public interests
- Regional emergency measures services: implementing a regional emergency measures plan
  - √ Work accomplishd
    - Implementation of an action

plan for the development of a regional emergency plan with the collaboration of various municipal and provincial stakeholders.

The CRSC has also prioritized the definition of a mandate for community economic development. However, before accomplishing this task, it was imperative to gain a better understanding of the economic situation of the Chaleur Region. Therefore, the CRSC identified the various provincial, regional and municipal organizations which already play a key role in this sector. It made sure to become familiar with the missions, mandates and objectives of each of these organizations to help determine how the CRSC may bring an added value in this field in relation with these existing entities.

During 2014, CRSC took part in the Regions Development Summit, initiated by the Association francophone des municipalités du Nouveau-Brunswick and participated in various meetings with municipal, regional and provincial organizations active in this field.



**MESSAGE FROM THE EXECUTIVE DIRECTOR - JOCELYNE HACHEY**

The CRSC carried out the work launched in 2013 related to the standardization of systems and internal policies of the two former Commissions. This required a great deal of effort on the part of the employees and board members who sat on these special committees. I wish to highlight the extraordinary work of all the employees. I sincerely thank them for their support throughout the year. I

also wish to thank the board members for their devotion and their contribution.

## GOVERNANCE AND ADMINISTRATION

### Composition of the Board of Directors

The CRSC is composed of the mayors of the six municipalities plus four representatives from the fourteen LSD. Where the LSDs are concerned, representation is based on population and

tax base ratios. The Board of Directors is composed of the following mayors and LSDs representatives:

|                       |                   |
|-----------------------|-------------------|
| 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 | Normand Doiron    |
| Mayor of Belledune    | Ron Bourque       |
| LSD representative    | Normand Plourde   |
| LSD representative    | Charles Comeau    |
| LSD representative    | Donald Gauvin     |
| First LSD alternate   | Gilles Bryar      |
| Second LSD alternate  | Mark Smith        |
|                       |                   |



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. In 2014 the committee members were :

- ♦ Mayor Paul Losier, Chairman
- ♦ Mr. Donald Gauvin, Vice-Chairman
- ♦ Mr. Rhéal Hébert, public representative
- ♦ Mr. Gino Boudreau, public representative

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 mu-

nicipalities and the Local Services Manager.

The CRSC 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. Luc Desjardins
- ♦ Vice-Chairman, Mr. Paul Losier
- ♦ Third Officer, Mr. Normand Plourde

The organizational structure of the CRSC is shown in Annex A.

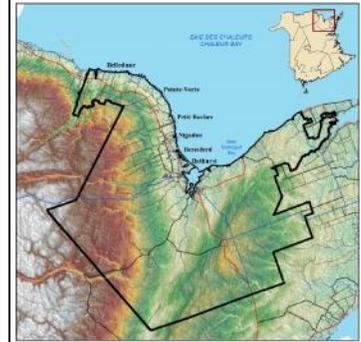
The CRSC held 13 public meetings during 2014. The agendas and minutes of these meetings can be found on its website at [www.CSRChaleurRSC.ca](http://www.CSRChaleurRSC.ca).

**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<br>Stéphane Doucet |
| Geomatics and environnement technician     | Mariette Hachey-Boudreau         |



**KEY EVENTS IN 2014**

**Nigadoo Rural Plan**

The new rural plan for the Village of Nigadoo was finalized in early 2014 and was subject to an open house session at which the residents of Nigadoo were invited. The new rural plan came into effect on July 2nd. The Planning Department would like to thank the members of the Review Committee for the time and effort devoted to this project. With the completion of this rural plan, only the rural plan of the Village of Petit-Rocher remains to be revised in order to update all the plans of the municipalities members of the CRSC Planning Department.

**Private access policy**

For several years, the question involving subdivision roads and private accesses has been subject of discussions at the RSC level across the province. At the beginning of the year, the Planning Department has met with other RSCs and the province to develop a common policy on this subject. That being said, the Department of Environment & Local Government (DELG) has no intention to force the

implementation of any policy in this regard. Following this meeting, the CRSC decided to develop its own policy which deals with the construction, the design and ownership of subdivision private roads. A draft was being finalised at the end of 2014. This policy will need be approved by the RSC in consultation with the Regional Planning Advisory Committee (RPAC).

**LSD Rural Plans**

A Committee was formed in order to proceed with the review of the Robertville and Dunlop Rural Plan. This Committee is composed of 4 people (2 representatives per LSD) and the Local Services Manager. The Committee met 6 times on a monthly basis in 2014. The review of the document was almost complete at the end of 2014. Once completed, this document will be revised by the DELG before being translated by the province. This rural plan will subsequently be adopted by the province through a ministerial decree. Once this project is complete, the RSC intends to begin the revision of the Ste-Anne, Tetagouche and Big River rural plans which will be combined in a single document.



**PLANNING DEPARTMENT**

**Continuous Training**

In the fall, Yvon Frenette and Marcel Doiron attended the NBBOA Annual General Meeting held in Moncton.

In December, Stéphane Doucet passed the Communications Skills Exam given by the NBBOA which is a requirement for the level 1 certification. He needs to complete one more exam to obtain his level 1 certification.

The Planning Director attended the Canadian Institute of Planners Convention held in Fredericton in July. The theme of the Convention was “People Matter” and focused on the importance attached to any physical, social, environmental, health and economic communities’ elements that improve the quality of life. Nearly 500 planning professionals from Canada and abroad attended the convention. Our Planning Department would like to take this opportunity to congratulate the Organizing Committee members who have spent several months organizing this convention which was an extreme success. The RSC of the province came together and contributed financially to this conference as a major sponsor.

**Land Gazette**

The CRSC Planning Department is now registered to the Service New Brunswick Land Gazette. This service will allow the Planning Department to register electronic notices against any non-conforming property or properties in violation of any by-laws and planning regulations.

**By-law for street closure**

At the request of the Village of Petit-Rocher, the Planning Department has drafted a model of a by-law for public

street closures, as well as public notices and other resolutions on this subject.

**Planning Directors meeting**

Municipal and regional planning services directors met in Fredericton on May 28 and 29. The two main topics of discussion were the planning of recreational facilities and the adoption process of the new subdivision streets in unincorporated areas.

The directors also met in Moncton in November. It was agreed that a request would be made to the Environmental Trust Fund to finance the preparation of a guide to help local and regional planning committees in their mandate. Mr. Scott Finley also made a presentation of the Heritage Conservation Act and encourages the preservation, rehabilitation and the restoration of provincial heritage sites.

**Records and information management**

The administrative assistant attended a training session on records and information management. The province has developed a Regional Service Commission Records Authority (RSCRA) File Classification Plan. For final disposition, some documents must be destroyed while others must be transferred to the Provincial Archives for selective or permanent retention.

**Radon awareness session**

Health Canada contacted the RSC to review the data relating to radon. According to Health Canada, nearly 20% of New Brunswick homes have radon levels above the level considered safe by Health Canada. Their survey indicates that Northern New Brunswick has the highest levels of



**PLANNING DEPARTMENT**

radon in Canada. A meeting was held in November during which the building inspections from the City of Bathurst and municipal managers were invited. Health Canada launched a national campaign entitled 'Take action on Radon' where it recommends that all homeowners measure the level of radon in their homes.

**Territory delineation**

The CRSC lost part of its Commission's territory to the Acadian Peninsula RSC. This part of the territory which included the "Village Historique Acadien" has been incorporated into the Village of Bertrand.

**GIS services to the Restigouche RSC**

The Planning Department of the CRSC has negotiated a service agree-

ment with the Restigouche RSC to help them implement their GIS services. This agreement is a 2 year term and the work began in early 2014. The GIS of the Restigouche RSC is now operational, and we are currently working to incorporate their zoning maps in the system.

**LIDAR**

The Planning Department received LIDAR data covering a large portion of its territory. The missing data should be received in the next few months (Belledune area). This mapping has been incorporated into our GIS system and provides high precision 3D information on surface elevations.



**REGIONAL PLANNING ADVISORY COMMITTEE (RPAC)**

**RPAC**

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

RPAC members were appointed by the CRSC for 2 or 4-year terms.

| Member              | Locality  | Term          |
|---------------------|---|---------------|
| Allain Gauvin       | Beresford                                       | December 2015 |
| 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. Mr. Patrick Mallet was elected to the position of chairman, and Mr. Lévis Roy was appointed vice-chairman.

**Regular monthly meetings**

The Regional Planning Advisory Committee (RPAC) held 8 regular monthly meetings in 2014, during which 33 applications from individuals were studied. See Table C in Annex B.

The committee also studied and forwarded 4 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**

Maritime Minerals – Village of Belledune

The Village of Belledune received a request from Maritime Minerals Inc. to rezone 468 acres of land within the industrial zone in order to excavate the rock over a 40 year period at a rate of 2.5 million tons per year. The property is located on Crown Land and is also subject to the Department of Natural Resources operating standards. The excavation plan proposed by the company is in harmony with the scenarios proposed in 2012 by a consultant firm in response to a joint project between the Planning Department and the Village of Belledune. This plan provides a quarry floor with an elevation and slope that would provide future development for industrial and commercial purposes. A major challenge is to ensure that the proposed excavation will not adversely affect groundwater serving the community. The Planning Department

has prepared a rezoning report for this major project which was distributed to the various departments for the purpose of receiving their comments.

Jean-Guy Boudreau, 650 de la Baie Street, Beresford

The Planning Department assisted the Town of Beresford with the rezoning request for the property located at 650 de la Baie Street in order to permit the development of a housing complex of 5 units. This rezoning is subject to a number of conditions, including the approval of a comprehensive plan.

Robert Basque Entreprises Inc., 1193 Principale Street, Beresford,

The Planning Department assisted the Town of Beresford through the rezoning of the property located at 1193 Principale Street in order to permit the development of a residential complex comprising several dwellings in multiple dwelling units. This rezoning is subject to a number of conditions, including the approval of a comprehensive plan. At the end of 2014, the two first buildings had been built for a total of 10 units.

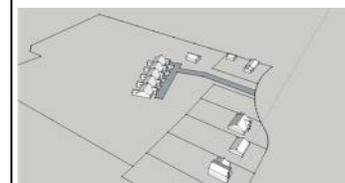
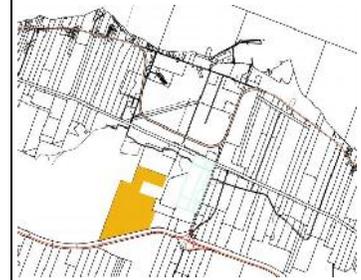
Aggregate Farm – Village de Pointe-Verte

The Planning Department has drafted an amendment to the Pointe-Verte Rural Plan in order to manage the development of aggregate farms on its territory. The new zoning provisions also affect urban hens and apiaries.

**Assessment and Planning Appeal Board**

No appeals were heard in 2014.

**Construction activities**



**RPAC**

The Planning Department issued a total of 563 building permits in 2014, for a total value of \$24,643,650, including \$12,746,900 for municipalities and \$11,896,750 for unincorporated areas, as shown in Figure A, Annex B. The number of permits issued by the Planning Department is down 10% from the preceding year and the total value of the permits is up 29%.

Residential construction has remained at about the same average as previous years, in spite of the significant drop in numbers of single family dwellings. In 2014, 37 new single-family homes were built on the territory served by the Chaleur RSC Planning Department: 21 units in the municipalities and 16 in the LSDs. 8 mini homes, and 4 new cottage units can be added to this total. There are 3 duplexes. There are also 3 apartment blocks in Beresford. The reduction in the number of single family dwellings is offset by an increase in the number of multifamily housing units. The evolution of the housing market is consistent with the demographic changes as the older population is searching for smaller housing with easy access. Figure B, in Annex B shows the number of residential constructions since 2007.

A total of 28 permits was issued for work in the commercial sector, for total investments close to \$3.14 million. 6 industrial permits were issued for a total value slightly under \$4.6 million. 14 permits were issued in the institutional sector for a total value of \$2.5 million.

**Subdivision activities**

The number of subdivision plans and lots created has remained relatively stable in 2014. The Planning Department approved a total of 41 subdivi-

sion plans, creating 44 building lots and 15 parcels. Since 2007, the Planning Department has approved a total of 440 plans, creating 545 lots.

The Planning Department also approved a number of deeds of conveyance, rights of way, easements and survey plans. Figure C and Table B in Annex B show 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

### WASTE MANAGEMENT

As the direct successor of the Nepisiguit-Chaleur Solid Waste Commission, environmental protection has been at the heart of our activities since 1987. We started to "go green" in 2008, and have continued to step up our efforts to establish our presence in the community and provide high quality services. Since our last annual general meeting, we have been concentrating our efforts on finalizing and implementing door-to-door collection of recyclables throughout the Chaleur region.

### DOOR-TO-DOOR COLLECTION OF RECYCLABLES

2014 was a good year for the Solid Waste Management. We built a new 10,000 ft<sup>2</sup> facility for transshipment of recyclable materials and established door-to-door collection of recyclables throughout the whole territory. By the end of 2013, we had delivered 2,188 blue rolling bins. We have 12,763 blue bins in use, which means that we delivered 10,575 blue bins in 2014. The fact that people are making good use of all these blue bins means that the amount of recyclable materials that are recovered, and therefore not going into the landfill, continues to increase.

### COMMUNICATION, INCREASED AWARENESS, MOBILISATION, PARTICIPATION, BEHAVIOUR MODIFICATION

Over the last few years, we have given ever-increasing importance to the matter of communication with our communities. We employ the media and other methods to make our presence felt, to understand the concerns that some may have about these changes and to explain the reasons for our initiatives.

### Local and municipal governments

Our goal is to keep local governments (municipal councils and LSD advisory committees) up to date on the progress of our projects. The board of directors of the CRSC is one source of information, but we also like to have face-to-face meetings with the various bodies. In 2014, such meetings were held on the following dates:

- 2014-02-03 Beresford
- 2014-02-10 Bathurst
- 2014-03-10 Belledune
- 2014-04-10 Allardville
- 2014-04-24 Saint-Sauveur
- 2014-07-15 LSD



Table 1

Quantities of recyclable materials recovered in 2013 and in 2014, according to the type of collection

| Collecte<br>Collection           | M. Recyclables • Recyclables |              |              |              |
|----------------------------------|------------------------------|--------------|--------------|--------------|
|                                  | 2013                         |              | 2014         |              |
|                                  | (t)                          | (%)          | (t)          | (%)          |
| Site de Red Pine • Red Pine site | 8,3                          | 1,3          | 25,1         | 2,7          |
| Porte-à-porte • Door-to-door     | 146,7                        | 23,2         | 527,0        | 57,1         |
| Volontaire • Voluntary           | 475,9                        | 75,4         | 371,5        | 40,2         |
| <b>Total</b>                     | <b>630,9</b>                 | <b>100,0</b> | <b>923,5</b> | <b>100,0</b> |

## SOLID WASTE MANAGEMENT

In 2014, the main topic of our presentations to municipal councils was the implementation of door-to-door collection of recyclables. We felt it was critical for the decision-makers to be properly informed so that they could in turn communicate complete and relevant information to their citizens. Properly informed councillors can make enlightened decisions and give clear answers to questions from citizens. However, although we did meet with municipal councils and LSD advisory councils, we were still able to talk directly to the citizens at a number of events.

### Public Information Sessions

When planning and implementing door-to-door collection of recyclables in a municipality or a district, we invited the citizens to attend public information meetings. We took advantage of these events to explain how important it is to participate in this new service, we gave them some hints to help ease their transition into new household habits and we answered all their questions in order to eliminate any residual doubts or misapprehensions that could prevent them from taking part. Information sessions were held at the following locations:

2014-05-12 Bathurst - Rotary Club - Atlantic Host - English ≈ 50 participants

2014-06-03 Belledune - Recreation Centre - English - 77 participants

2014-06-04 Saint-Sauveur - École la Découverte - French - 62 participants

2014-06-05 Allardville - École François-Xavier-Daigle - French - 85 participants

2014-06-28 Beresford - Regional Farmers' Market - French - 53 participants

2014-09-16 Bathurst - K.C. Irving Re-

gional Centre - French - Recorded by Rogers TV - 65 participants

2014-09-17 Bathurst - K.C. Irving Regional Centre - English- Recorded by Rogers TV - 130 participants

2014-09-18 Bathurst - K.C. Irving Regional Centre - French - 47 participants

2014-09-19 Bathurst - K.C. Irving Regional Centre - English - 66 participants

2014-09-23 Beresford - Knights of Columbus - French - Recorded by Rogers TV - 80 participants

2014-09-24 Beresford - Christian Women - Danny's Inn - English ≈ 20 participants

2014-09-24 Beresford - Knights of Columbus Hall - English- 60 participants

2014-11-17 Big River - Happy Age Club - English - 64 participants

2014-11-18 Madran - Community Centre - French - 80 participants

2014-11-19 Robertville - Golden Age Club - French - 216 participants

2014-11-20 North Tetagouche - Recreation Centre - Both official languages - 76 participants

We met with a total of 1,230 citizens during these information sessions. We ended each session with a short talk on household composting and waste digestion. After the session, each participant was able to purchase a composter or a digester at 50% of its cost price. Since we were discussing composting and waste digestion during information sessions on recyclables, we did not organize any composting workshops, but we did accept any invitations to do so.

### Composting Workshops

In 2014, we offered two composting workshops. As mentioned above, information on composting and anaerobic digestion of waste was provided



## SOLID WASTE MANAGEMENT

during information sessions on recycling. Composting workshops were held at the following locations:

- 2014-05-07 Miramichi ≈ 30 participants
- 2014-06-04 Bathurst - CCNB - La Bitte - 19 participants

It is interesting to note that even though we ran only two composting workshops, we distributed all the composters and digesters that we had ordered. We actually sold as many composters and digesters as in previous years, and we ran out. People who attended the information sessions and were unable to purchase a composter or a digester at half price because we had none left were given a rain check that they will be able to use in 2015.

### In-school Workshops

In 2014, we ran 19 activities with groups of schoolchildren, for a total of 781 participants. School groups represent only a small part of the public events in which we participate.

### Other Public Events

In addition to public information sessions and workshops, we participated in a number of other public events. We had booths at the Beresford regional Expo, at the Bathurst Hospitality Days, and during the Festiplate in Beresford on New Brunswick Day. We had an Open House on November 22 to celebrate Red Pine's 25<sup>th</sup> anniversary and the inauguration of our new transfer station for recyclables. Approximately 80 citizens attended this event.

In 2014, we had a total of over 3,000 face-to-face contacts with citizens in our workshops, presentations and

other public events. Please note that these statistics do not include the many citizens we met during special collections of household hazardous waste and electronic waste, which will be discussed in more detail below. In order to reach as many participants as possible for our activities, we must make use of the media and other methods to send our message.

### OTHER WASTE DIVERSION SERVICES

Although the main thrust of our communications in 2014 targeted recycling, other waste diversion services also benefitted, particularly as there was such a high rate of participation in our special collections of household hazardous waste and electronic waste.

#### Collection of household hazardous waste and electronic waste

As in previous years, we held six special collections in our communities in 2014, three in the spring and three in the fall. What was different in 2014 was that we provided our collection service to the Greater Miramichi Region, on the same basis as we have had for the last several years with Restigouche. We ran special collections of hazardous household waste and electronic waste at the following locations:

- 2014-04-26 Belledune - 42 participants
- 2014-05-03 Beresford - 221 participants
- 2014-05-10 Bathurst - 276 participants
- 2014-09-13 Campbellton - 303 participants
- 2014-09-14 Dalhousie - 282 participants
- 2014-10-04 Miramichi - 436 participants



**SOLID WASTE MANAGEMENT**

2014-10-18 Janeville - 99 participants  
 2014-10-25 Pointe-Verte - 179 participants  
 2014-11-01 Bathurst - 538 participants

Please note that we beat our previous participation record for a single day, which was 410 deliveries, with 538 deliveries of hazardous household and electronic waste in Bathurst on November 1<sup>st</sup>. If we include the 85 deliveries to the Red Pine site, we received more than 2,300 deliveries of household hazardous waste and electronic waste in 2014. This is an all-time high for the CRSC.

**Collection of batteries and compact fluorescent bulbs**

Our awareness-raising efforts had an impact on all our waste diversion services, not just on the recovery of recyclable materials. More and more of our citizens are making use of our battery collection and compact fluorescent bulb containers, and this shows in the quantities collected in 2014.

**LANDFILL SITE**

Although we invest a great deal of time and energy in finding ways to divert waste, it is nevertheless true that a considerable majority of our operations and income are related to operating the landfill. Waste management is responsible for most of the Chaleur Regional Service Commission's revenues.

**Quantities of waste managed at the landfill site**

In 2014, 83,945 metric tons of waste (85,817 t in 2013) were buried in the landfill, 20,326 tonnes of which originated in the Chaleur region. An additional 11,064 metric tons of construc-

tion, renovation and demolition debris (CRD) was added to this (10,018 t in 2013), 6,503 of which came from the Chaleur region. We also treated 1,389 metric tons of sewage sludge (1,393 t in 2013) from the City of Bathurst sewage treatment plant. This means that in 2014, the technical service at the landfill site managed 96,399 metric tons of waste, 829 tonnes less than for the same period in 2013. The quantity of waste dumped in the landfill has a direct influence on tipping fees.

**TIPPING FEES**

For the Chaleur region, tipping fees were as follows in 2014:

- Recyclables - \$54/t
- Waste to be buried - \$57.55/t; of which \$10.80/t went to waste diversion services
- CRD - \$27/t, of which \$2/t went to waste diversion services

Please note that no tipping fees are charged to citizens for bringing in hazardous household waste and electronic waste. Tipping fees for waste from other regions that is buried in the landfill are the same as those paid by local administrations, that is \$46.75/t in 2014.

**SERVICES OFFERED TO NEIGHBOURING REGIONS**

We have been offering waste disposal services to our three neighbouring regions since 1995. These are:

- Restigouche Regional Service Commission (RRSC)
- Commission de services régionaux de la Péninsule acadienne (CSRPA)
- Greater Miramichi Regional Service Commission (GMRSC)



## SOLID WASTE MANAGEMENT

The 20-year agreement signed in 1995 by the four partners expired on December 31, 2014. Negotiations have been ongoing all year to work out the new version of this agreement, which should be ratified in 2015.

We have been providing hazardous household waste and electronic waste collection for the RRSC region since 2011. In 2014, the GMRSC also decided to make use of our hazardous household waste and electronic waste collection services.

### CAPITAL INVESTMENTS

To ensure the ongoing efficiency of Solid Waste Management activities and operations at the Red Pine Site, the Chaleur Regional Service Commission made some capital investments.

#### Transfer Station

In order to efficiently manage the recyclable materials arriving from all over the Chaleur region, and soon also from Greater Miramichi, we had to build a new facility. The building covers 10,000 square feet, and is currently being used as a transfer station for recyclables. In future, if a sorting line is installed, this building could be enlarged to accommodate it.

#### 360 L Blue Rolling Carts (Bins)

In the Chaleur region municipalities, the blue bins that are used to collect recyclables were paid for by the municipal governments or by the citizens (Bathurst and Beresford). In the Local Service Districts (LSD), the bins were purchased by the CRSC, and financed by the Municipal Capital Borrowing Board (MCBB). The bins are leased to the LSD for a five-year period, at an amount equivalent to

the reimbursement of the debt incurred with the MCBB. Once the debt has been paid off, the bins will be ceded to the LSD, and therefore to the citizens.

#### Landfill-related infrastructure

In 2014, as it does every year, the CRSC performed development and maintenance work on the infrastructure that is essential to the burial of waste. Cell #11 was hermetically sealed, as it had reached the end of its useful life. Hermetically sealing landfill cells limits the amount of rainwater that can seep in and greatly reduces the amount of leachate that must be treated before the water can be safely returned to the environment.

Once Cell #11 was capped, the access road across the top of the cells had to be extended. The landfill gas capture system also had to be extended along the bottom of Cell #11, and at the top of Cell #10. Capturing and burning landfill gas makes it much safer to operate the landfill site and also allows us to reduce our contribution to global warming. A portion of the development and maintenance work was done with granular material from the Gordon Meadow gravel pit.

In 2013, the Solid Waste Management signed an agreement with the New Brunswick Department of Natural Resources to acquire a stock of granular material sufficient for the next 30 years. The gravel pit was only accessible by crossing a bridge over Gordon Meadow Brook, but this bridge did not comply with the standards set by the Department of Natural Resources. A new bridge was built in 2013, and in 2014 we had to remove the old bridge and work on the banks of Gordon Meadow Brook



## SOLID WASTE MANAGEMENT

so that the installation would comply with the regulations established by the government of New Brunswick.

### Mobile Equipment

In 2014, the CRSC also acquired a pick-up truck and a loader. We use the truck for transporting personnel to other work sites and the loader to push the waste into cells, to transport gravel and to clear snow from the access roads in winter.

### PLANNING

Managing the Red Pine site and new projects requires careful planning for development of our activities so that we can be sure we are managing public monies carefully and correctly. In 2014, we got the results of a feasibility study on the valorization of landfill gas. Among other things, the study allowed us to assess the pay-back period of the project based on different options: 1) production of electricity to be sold on the NB Power network; 2) use of the gas as fuel for our mobile equipment; 3) purifying the gas and selling it in the natural gas market. The Board chose option 1 as a first step. Once the production of electricity is operational and evaluated on its own merit, the Board will consider heat recovery which could serve to heat the maintenance and recycling buildings and could also serve for heating at the anaerobic lagoon which would extend the waste water treatment season.

Planning for the management of waste is not just happening at the regional level, it also goes on at the provincial level. Our executive director sits on a committee whose members come from all over the province. The goal of this committee is to develop a provincial strategy for waste management, including a plan for

diverting waste from disposal, which, in our case, means diverting it from the landfill. The recommendations formulated by this committee should facilitate projects designed to reduce and divert wastes produced in our region. As we all know, projects like this are much easier to accomplish when they are financed by the government.

### FINANCING

The New Brunswick Environmental Trust Fund subsidized two of the Chaleur Regional Service Commission's projects in 2014. We received \$35,000 for the communications and awareness campaign aimed at promoting the implementation of door-to-door collection of recyclables and \$10,000 to support our efforts to reduce waste in schools. We also obtained a loan from the Municipal Capital Borrowing Board to finance our capital investments as presented in our Audited Financial Statements. It cannot be denied that we require financial resources to perform our work, but our most important resources are our human resources!

### HUMAN RESOURCES

First, we would like to note the unexpected departure of one of our colleagues, our brother, our uncle, Marcel Mazerolle, who left us suddenly on October 3, 2014. Marcel, we are lucky to have been able to work with you. Your rectitude and your honesty gave each of us an example to follow.



## SOLID WASTE MANAGEMENT

### Continuous training

To ensure that all employees use safe, efficient work practices, the Chaleur Regional Service Commission offers training sessions. In 2014, some Solid Waste Management employees took the following training sessions:

- 1) Transportation of hazardous materials
- 2) WHMIS - Workplace Hazardous Materials Information System
- 3) Role of the Joint Occupational Safety and Health Committee
- 4) Hands-on practical workshop - Workplace First Aid

### Labour Relations

In spite of a few differences, in general, relations between unionized employees and management representatives are friendly and harmonious. The collective agreement was renewed in 2014 for another 5 years, from January 1, 2013 to December 31, 2017. Reaching this agreement was the result of many hours of negotiation between the two parties. We are proud of the work accomplished by our team in 2014!

### 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

Bernard Guignard, Watchman

Marc André Plourde, 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

Martin Noël, Heavy equipment operator

Norbert Gionet, Operation attendant

Michel Hachey, Operation attendant

Marcel Mazerolle, Operation attendant

Irenée Didier Plourde, Operation attendant

Jimmy Lee Mazerolle, Casual

Stéphanie Richard, Casual

## ANNEX A

### ORGANIZATIONAL STRUCTURE



## ANNEX B

# 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               |          |           |           |           |           |         |           |              |           |              |           |                 |            |
|                           |          | 1         | 25 000    | 2         | 107 000   | 0       | 0         | 0            | 0         | 0            | 0         | 3               | 132 000    |
|                           |          | 1         | 1 000     | 3         | 6 400     | 0       | 0         | 0            | 0         | 0            | 0         | 4               | 7 400      |
|                           |          | 3         | 308 000   | 6         | 1 082 000 | 6       | 1 034 000 | 2            | 363 000   | 4            | 480 000   | 21              | 3 267 000  |
| Habitation unifamiliale   |          |           |           |           |           |         |           |              |           |              |           |                 |            |
| Single family dwelling    |          | 10        | 64 900    | 61        | 741 400   | 6       | 83 200    | 3            | 307 300   | 14           | 182 600   | 121             | 1 379 400  |
|                           |          | 0         | 0         | 0         | 0         | 0       | 0         | 1            | 150 000   | 1            | 300 000   | 2               | 450 000    |
| Habitation bifamiliale    |          |           |           |           |           |         |           |              |           |              |           |                 |            |
| Double family dwelling    |          | 0         | 0         | 1         | 35 000    | 0       | 0         | 0            | 0         | 0            | 0         | 1               | 35 000     |
|                           |          | 0         | 0         | 0         | 0         | 0       | 0         | 0            | 0         | 0            | 0         | 0               | 0          |
| Habitation multifamiliale |          |           |           |           |           |         |           |              |           |              |           |                 |            |
| Multi family dwelling     |          | 0         | 0         | 3         | 950 000   | 0       | 0         | 0            | 0         | 0            | 0         | 3               | 950 000    |
|                           |          | 0         | 0         | 4         | 321 000   | 0       | 0         | 0            | 0         | 0            | 0         | 4               | 321 000    |
| Chalet d'été              |          |           |           |           |           |         |           |              |           |              |           |                 |            |
| Summer cottage            |          | 1         | 500       | 0         | 0         | 0       | 0         | 0            | 0         | 1            | 11 500    | 2               | 12 000     |
|                           |          | 0         | 0         | 3         | 16 200    | 0       | 0         | 2            | 4 000     | 1            | 0         | 6               | 20 200     |
| Bâtiment commercial       |          |           |           |           |           |         |           |              |           |              |           |                 |            |
| Commercial building       |          | 0         | 0         | 2         | 1 240 000 | 0       | 0         | 2            | 1 167 000 | 0            | 0         | 4               | 2 407 000  |
|                           |          | 0         | 0         | 17        | 593 000   | 0       | 0         | 3            | 21 000    | 1            | 20 000    | 21              | 634 400    |
| Bâtiment institutionnel   |          |           |           |           |           |         |           |              |           |              |           |                 |            |
| Institutional building    |          | 0         | 0         | 0         | 0         | 0       | 0         | 0            | 0         | 0            | 0         | 0               | 0          |
|                           |          | 1         | 103 000   | 5         | 1 026 000 | 0       | 0         | 2            | 141 000   | 2            | 175 000   | 10              | 1 445 000  |
| Bâtiment industriel       |          |           |           |           |           |         |           |              |           |              |           |                 |            |
| Industrial building       |          | 1         | 424 000   | 0         | 0         | 0       | 0         | 0            | 0         | 0            | 0         | 1               | 424 000    |
|                           |          | 2         | 484 500   | 0         | 0         | 0       | 0         | 0            | 0         | 0            | 0         | 2               | 484 500    |
| Bâtiment accessoire       |          |           |           |           |           |         |           |              |           |              |           |                 |            |
| Accessory building        |          | 6         | 199 500   | 17        | 118 000   | 8       | 103 000   | 1            | 137 300   | 10           | 76 400    | 57              | 634 200    |
|                           |          | 0         | 0         | 5         | 19 000    | 1       | 2 000     | 5            | 33 000    | 3            | 7 500     | 14              | 61 500     |
| Divers                    |          |           |           |           |           |         |           |              |           |              |           |                 |            |
| Various                   |          | 0         | 0         | 1         | 50 000    | 0       | 0         | 1            | 24 000    | 0            | 0         | 2               | 74 000     |
|                           |          | 0         | 0         | 4         | 3 100     | 1       | 5 200     | 0            | 0         | 0            | 0         | 5               | 8 300      |
| <b>TOTAL</b>              |          | 26        | 1 610 400 | 134       | 6 308 300 | 22      | 1 227 400 | 6            | 2 347 800 | 37           | 1 253 000 | 283             | 12 746 900 |

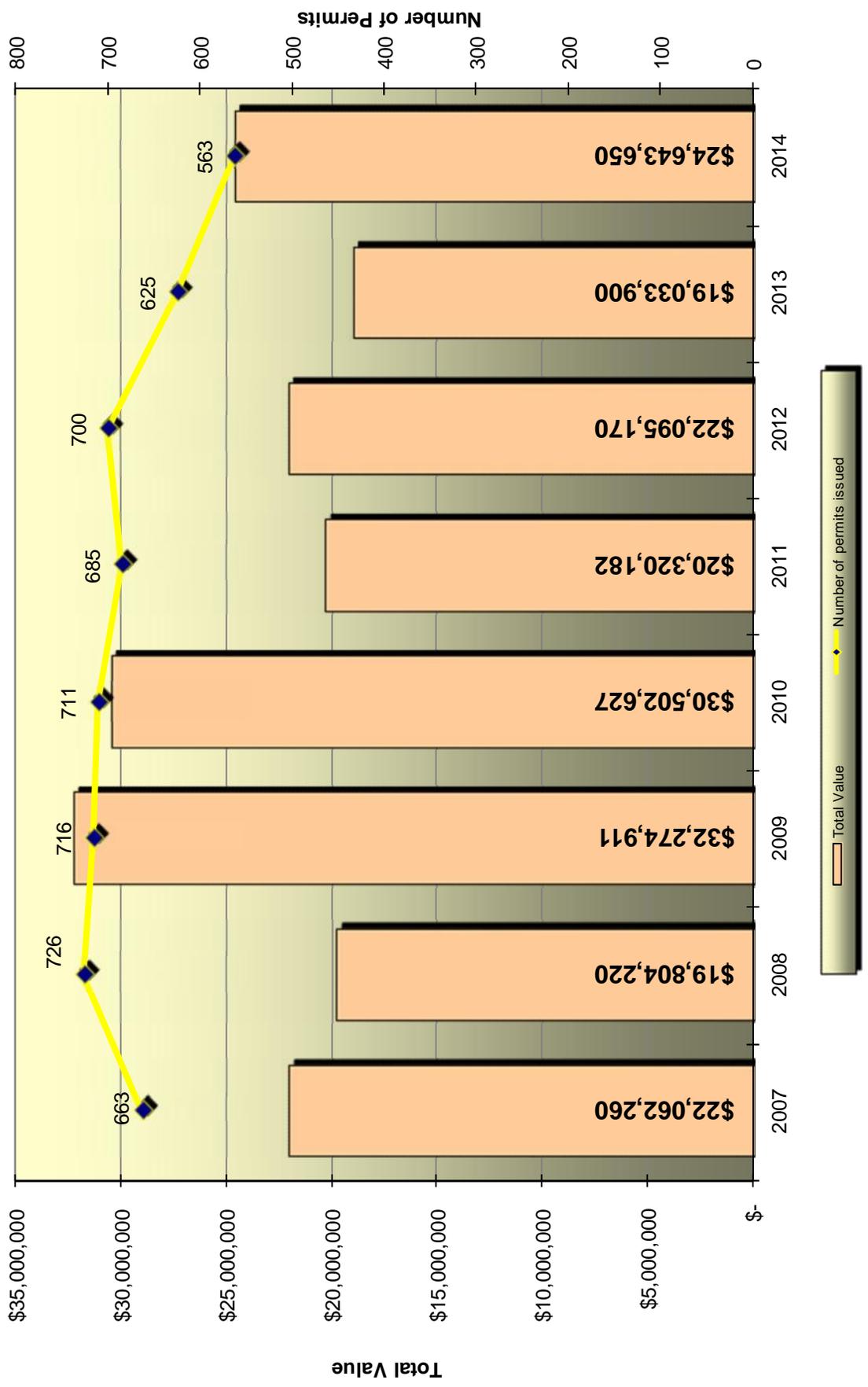
Table A

## PAROISSE - PARISH

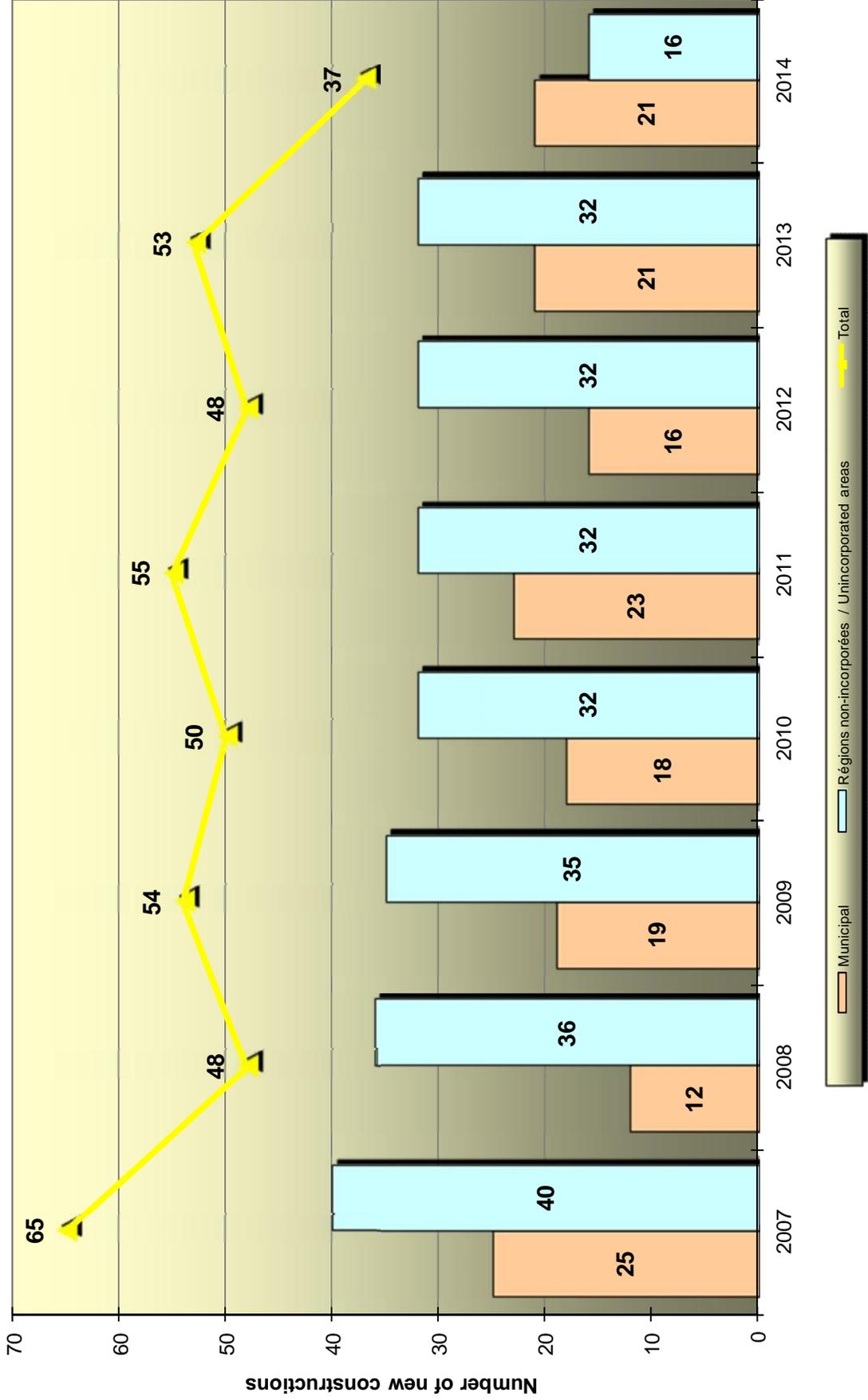
## Total paroisse

|  | Bathurst |           | Beresford |           | Durham |          | Allardville |           | New Bandon |          | Total parish |            | GRAND TOTAL |            |
|--|----------|-----------|-----------|-----------|--------|----------|-------------|-----------|------------|----------|--------------|------------|-------------|------------|
|  | no.      | val.(\$)  | no.       | val.(\$)  | no.    | val.(\$) | no.         | val.(\$)  | no.        | val.(\$) | no.          | val.(\$)   | no.         | val.(\$)   |
| Maison mobile<br>Mobile home                       | 1        | 75 000    | 3         | 159 100   | 0      | 0        | 1           | 99 000    | 0          | 0        | 5            | 333 100    | 8           | 465 100    |
|  | 2        | 20 200    | 2         | 12 000    | 0      | 0        | 0           | 0         | 0          | 0        | 4            | 32 200     | 8           | 39 600     |
| Habitation unifamiliale<br>Single family dwelling  | 7        | 1 215 000 | 9         | 1 335 000 | 0      | 0        | 0           | 0         | 0          | 0        | 16           | 2 550 000  | 37          | 5 817 000  |
|  | 50       | 530 200   | 54        | 787 000   | 0      | 0        | 12          | 343 900   | 6          | 80 000   | 122          | 1 741 100  | 243         | 3 120 500  |
| Habitation bifamiliale<br>Double family dwelling   | 1        | 30 000    | 0         | 0         | 0      | 0        | 0           | 0         | 0          | 0        | 1            | 300 000    | 3           | 750 000    |
|  | 0        | 0         | 1         | 4 000     | 0      | 0        | 2           | 190 000   | 0          | 0        | 3            | 194 000    | 3           | 229 000    |
| Habitation multifamiliale<br>Multi family dwelling | 0        | 0         | 0         | 0         | 0      | 0        | 0           | 0         | 0          | 0        | 0            | 0          | 3           | 950 000    |
|  | 0        | 0         | 2         | 36 000    | 0      | 0        | 0           | 0         | 0          | 0        | 2            | 36 000     | 6           | 357 000    |
| Chalet d'été<br>Summer cottage                     | 1        | 250 000   | 1         | 1 500     | 0      | 0        | 0           | 0         | 0          | 0        | 2            | 251 500    | 4           | 263 500    |
|  | 2        | 23 000    | 1         | 300       | 0      | 0        | 0           | 0         | 0          | 0        | 3            | 23 300     | 9           | 43 500     |
| Bâtiment commercial<br>Commercial building         | 1        | 25 000    | 0         | 0         | 0      | 0        | 0           | 0         | 0          | 0        | 1            | 25 000     | 5           | 2 432 000  |
|  | 0        | 0         | 1         | 150       | 0      | 0        | 1           | 80 000    | 0          | 0        | 2            | 80 150     | 23          | 714 550    |
| Bâtiment institutionnel<br>Institutional building  | 0        | 0         | 0         | 0         | 0      | 0        | 2           | 910 000   | 0          | 0        | 2            | 910 000    | 2           | 910 000    |
|  | 0        | 0         | 1         | 42 000    | 0      | 0        | 1           | 90 000    | 0          | 0        | 2            | 132 000    | 12          | 1 577 000  |
| Bâtiment industriel<br>Industrial building         | 0        | 0         | 0         | 0         | 0      | 0        | 0           | 0         | 0          | 0        | 0            | 0          | 1           | 424 000    |
|  | 2        | 3 692 000 | 1         | 1 200     | 0      | 0        | 0           | 0         | 0          | 0        | 3            | 3 693 200  | 5           | 4 177 700  |
| Bâtiment accessoire<br>Accessory building          | 30       | 572 100   | 34        | 482 800   | 0      | 0        | 21          | 368 500   | 2          | 47 500   | 87           | 1 470 900  | 144         | 2 105 100  |
|  | 5        | 42 500    | 12        | 42 000    | 0      | 0        | 3           | 20 000    | 0          | 0        | 20           | 104 500    | 34          | 166 000    |
| Divers<br>Various                                  | 2        | 3 000     | 1         | 10 000    | 0      | 0        | 0           | 0         | 0          | 0        | 3            | 13 000     | 5           | 87 000     |
|  | 0        | 0         | 1         | 6 000     | 0      | 0        | 1           | 800       | 0          | 0        | 2            | 6 800      | 7           | 15 100     |
| <b>TOTAL</b>                                       | 104      | 6 748 000 | 124       | 2 919 050 | 0      | 0        | 44          | 2 102 200 | 8          | 127 500  | 280          | 11 896 750 | 563         | 24 643 650 |

**FIGURE A  
BUILDING PERMITS-2007 TO 2014**



**FIGURE B  
RESIDENTIAL CONSTRUCTION - 2007 TO 2014**



**FIGURE C**  
**SUBDIVISION ACTIVITY - 2007 TO 2014**

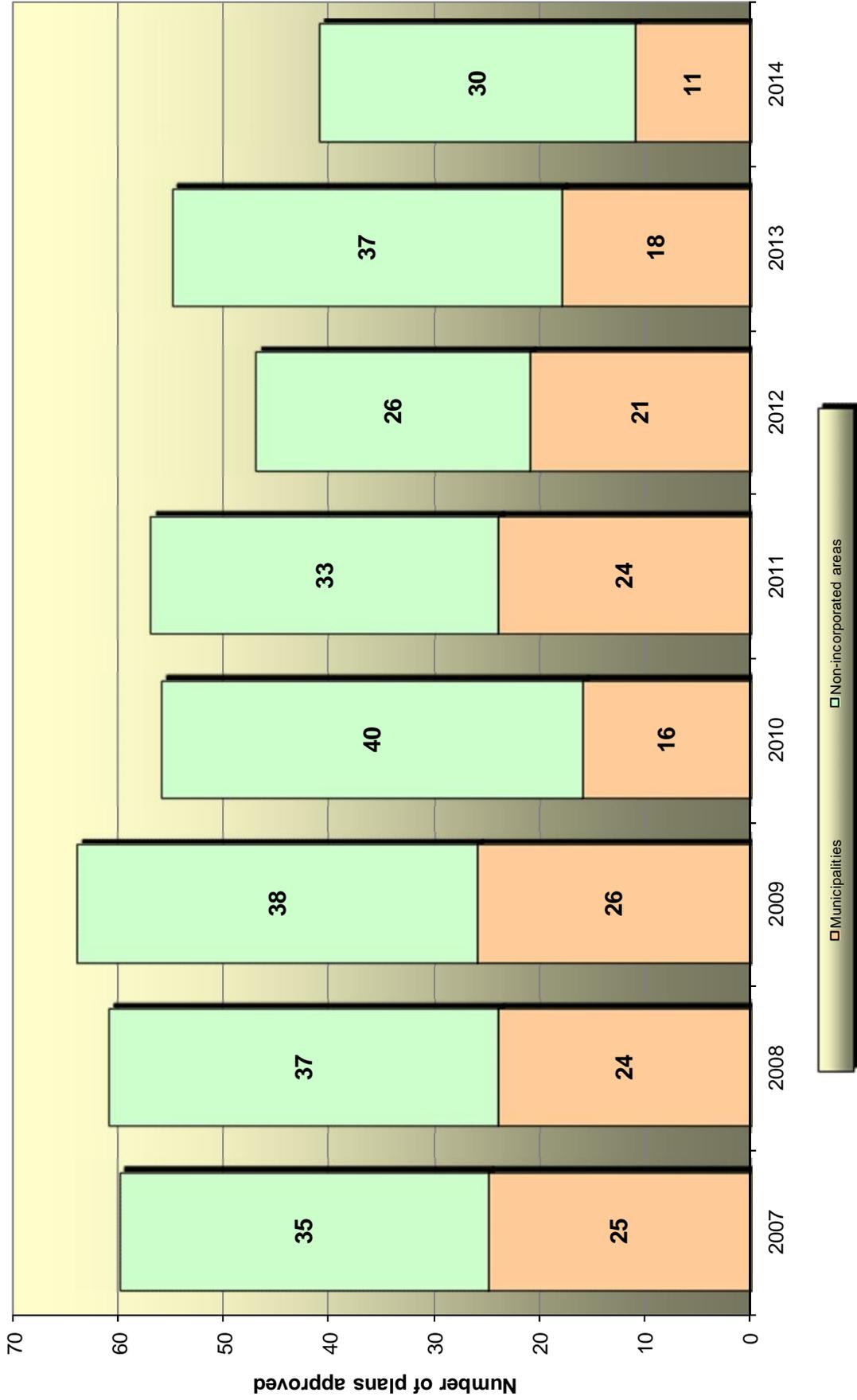


TABLE B

| <b>RAPPORT DES LOTISSEMENTS - SUMMARY OF SUBDIVISION APPROVALS</b> |                              |             |                               |                              |             |
|--|------------------------------|-------------|-------------------------------|------------------------------|-------------|
|  | <b>2014</b>                  |             |                               | <b>DEPUIS / SINCE 2007</b>   |             |
|  | <b>PROJETS/<br/>PROJECTS</b> | <b>LOTS</b> | <b>PARCELLES/<br/>PARCELS</b> | <b>PROJETS/<br/>PROJECTS</b> | <b>LOTS</b> |
| <b><u>MUNICIPAL</u></b>  |                              |             |                               |                              |             |
| Belledune  | 3                            | 2           | 3                             | 29                           | 32          |
| Beresford  | 2                            | 2           | 3                             | 69                           | 126         |
| Nigadoo  | 3                            | 6           | 0                             | 22                           | 26          |
| Petit-Rocher   | 2                            | 4           | 0                             | 35                           | 36          |
| Pointe-Verte   | 1                            | 1           | 0                             | 9                            | 6           |
| <b>TOTAL MUNICIPAL</b>   | <b>11</b>                    | <b>15</b>   | <b>6</b>                      | <b>164</b>                   | <b>226</b>  |
| <b><u>PAROISSES / PARISHES</u></b>                                 |                              |             |                               |                              |             |
| Bathurst   | 9                            | 14          | 2                             | 72                           | 87          |
| Beresford  | 14                           | 12          | 3                             | 122                          | 149         |
| Durham   | 0                            | 0           | 0                             | 14                           | 15          |
| Allardville  | 4                            | 1           | 3                             | 47                           | 41          |
| New Bandon   | 3                            | 2           | 1                             | 21                           | 20          |
| <b>TOTAL PAROISSES / PARISHES</b>                                  | <b>30</b>                    | <b>29</b>   | <b>9</b>                      | <b>276</b>                   | <b>315</b>  |
| <b>TOTAL DISTRICT</b>  | <b>41</b>                    | <b>44</b>   | <b>15</b>                     | <b>440</b>                   | <b>545</b>  |

TABLE C

| <b>DÉCISIONS DU CCURU ET DE L'AGENT D'AMÉNAGEMENT EN 2014<br/>RPAC AND DEVELOPMENT OFFICER DECISIONS IN 2014</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   | 3                                     | 0        | 0            | 0            | 1         | 0                           | 0         | 0        | 0           | 0          | 4            |
| <b>APPROBATIONS / APPROVALS</b>  |                                       |          |              |              |           |                             |           |          |             |            |              |
| Dérogations (marges de recul, etc) / Variances (set backs etc)   | 6                                     | 1        | 6            | 0            | 0         | 5                           | 1         | 0        | 1           | 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                                     | 0        | 0            | 0            | 0         | 0                           | 0         | 0        | 0           | 0          | 0            |
| Permis temporaires / Temporary Building Permits  | 0                                     | 0        | 1            | 0            | 0         | 0                           | 0         | 0        | 0           | 0          | 1            |
| <b>LOTISSEMENTS / SUBDIVISIONS</b>   |                                       |          |              |              |           |                             |           |          |             |            |              |
| Emplacements et noms de rues / Street locations and names  | 1                                     | 0        | 0            | 0            | 0         | 0                           | 0         | 0        | 0           | 0          | 1            |
| Lots sur accès privés / Lots on private accesses   | 0                                     | 0        | 0            | 0            | 1         | 0                           | 2         | 0        | 0           | 1          | 4            |
| Dérogations (dimensions des lots) / Variances (lots dimensions)  | 0                                     | 0        | 0            | 0            | 0         | 0                           | 1         | 0        | 0           | 2          | 3            |
| <b>TOTAL</b>   | <b>10</b>                             | <b>1</b> | <b>7</b>     | <b>0</b>     | <b>2</b>  | <b>5</b>                    | <b>4</b>  | <b>0</b> | <b>1</b>    | <b>3</b>   | <b>33</b>    |

**CHALEUR REGIONAL SERVICES COMMISSION**  
**CONSOLIDATED FINANCIAL STATEMENTS**  
**AS AT DECEMBER 31, 2014**

**CHALEUR REGIONAL SERVICES COMMISSION  
INDEX TO CONSOLIDATED FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2014**

---

|  | PAGE |
|--|------|
| INDEPENDANT AUDITORS' REPORT                 | 1    |
| CONSOLIDATED STATEMENT OF OPERATIONS         | 2    |
| 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   |      |



BATHURST / PÉNINSULE

COMPTABLES  
PROFESSIONNELS AGRÉÉS

CHARTERED PROFESSIONAL  
ACCOUNTANTS

## BATHURST

1935, ave St. Peter Avenue  
Suite 100  
Bathurst, NB E2A 7J5

Tel /Tel.: (506) 548-1984  
Télec./Fax: (506) 548-0904

eprbath@eprbathurst.ca  
www.epr.ca

## PÉNINSULE

43, boul. St-Pierre Ouest  
Caraquet, NB E1W 1B6

Tel /Tel.: (506) 727-2010  
Télec./Fax: (506) 727-2088

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, 2014, 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, 2014, 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  
CHARTERED PROFESSIONAL ACCOUNTANTS**

Bathurst, New Brunswick  
May 7, 2015

Associés - Partners:

\* André J. Doucet, CPA, CGA  
\* Denis St-Pierre, FCPA, FCGA  
\* Gilles Deveaux, CPA, CA

Un cabinet indépendant membre du Groupe EPR Canada inc / An Independent Member Firm of EPR Canada Group Inc.

\* *Dénote corporation professionnelle / Denotes Professional Corporation*

**CHALEUR REGIONAL SERVICES COMMISSION  
CONSOLIDATED STATEMENT OF OPERATIONS  
YEAR ENDED DECEMBER 31, 2014**

|   | Unaudited<br>Budget<br>(Note 21) | 2014<br>Actual      | 2013<br>Actual      |
|---|----------------------------------|---------------------|---------------------|
| <b>REVENUES</b>                           |                                  |                     |                     |
| Sale of services                          | \$ 3,494,688                     | \$ 3,578,327        | \$ 3,525,092        |
| Members fees                              | 1,557,121                        | 1,548,462           | 1,499,005           |
| Other                                     | 39,930                           | 57,370              | 49,816              |
| Interest                                  | 1,000                            | 16,818              | 10,225              |
|   | <b>5,092,739</b>                 | <b>5,200,977</b>    | <b>5,084,138</b>    |
| <b>EXPENDITURES</b>                       |                                  |                     |                     |
| Administration                            | 696,260                          | 689,391             | 680,828             |
| Financial services                        | 126,540                          | 121,030             | 86,203              |
| Governance                                | 34,700                           | 43,147              | 42,583              |
| Planning and building inspection services | 410,821                          | 395,357             | 359,882             |
| Post-closing costs                        | 239,571                          | 260,659             | 277,329             |
| Solid waste services                      | 3,443,031                        | 3,407,857           | 3,203,071           |
|   | <b>4,950,923</b>                 | <b>4,917,441</b>    | <b>4,649,896</b>    |
| ANNUAL SURPLUS (Note 18)                  | 141,816                          | 283,536             | 434,242             |
| ACCUMULATED SURPLUS, AT BEGINNING OF YEAR |                                  | 9,030,289           | 8,596,047           |
| ACCUMULATED SURPLUS, END OF YEAR          |                                  | <b>\$ 9,313,825</b> | <b>\$ 9,030,289</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, 2014**

|  | 2014                | 2013                |
|--|---------------------|---------------------|
| <b>FINANCIAL ASSETS</b>                                |                     |                     |
| Cash (Note 3)  | \$ 1,678,485        | \$ 945,193          |
| Accounts Receivable                                    | 901,461             | 519,383             |
| Receivable from Government Agencies (Note 4)           | 175,013             | 272,086             |
| Investments (Note 5)                                   | 395,795             | 539,091             |
| Assets for Education and Communication Plan (Note 6)   | 278,280             | 301,743             |
| Funds held in trust (Note 7)                           | 65,949              | 65,419              |
| Assets for site closure and post-closure care (Note 8) | 3,799,984           | 3,689,311           |
|  | <b>7,294,967</b>    | <b>6,332,226</b>    |
| <b>LIABILITIES</b>                                     |                     |                     |
| Bank loan (Note 9)                                     | -                   | 443,474             |
| Accounts payable and accrued liabilities               | 757,822             | 443,913             |
| Long term debt (Note 10)                               | 4,838,000           | 2,508,000           |
| Accrued sick leave (Note 11)                           | 300,176             | 299,558             |
| Post employment benefits payable (Note 12)             | 31,900              | 77,000              |
| Deferred revenues (Note 13)                            | 176,529             | 199,993             |
| Funds held in trust (Note 7)                           | 65,949              | 65,419              |
| Site closure and post-closure liability (Note 14)      | 3,802,113           | 3,434,464           |
|  | <b>9,972,489</b>    | <b>7,471,821</b>    |
| <b>NET DEBT</b>  | <b>(2,677,522)</b>  | <b>(1,139,595)</b>  |
| <b>NON-FINANCIAL ASSETS</b>                            |                     |                     |
| Tangible capital assets (Note 17)                      | 28,951,730          | 26,184,866          |
| Accumulated amortization                               | (17,251,512)        | (16,193,460)        |
|  | <b>11,700,218</b>   | <b>9,991,406</b>    |
| Inventory  | 281,654             | 113,809             |
| Prepaid expenses                                       | 9,475               | 64,669              |
|  | <b>11,991,347</b>   | <b>10,169,884</b>   |
| <b>ACCUMULATED SURPLUS</b>                             | <b>\$ 9,313,825</b> | <b>\$ 9,030,289</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, 2014**

|   | 2014                  | 2013                  |
|---|-----------------------|-----------------------|
| Annual surplus                          | \$ 283,536            | \$ 434,242            |
| Acquisition of tangible capital assets  | (2,766,864)           | (2,370,490)           |
| Amortization of tangible capital assets | 1,058,052             | 932,070               |
|   | (1,425,276)           | (1,004,178)           |
| Acquisition of inventories              | 167,846               | 113,809               |
| Acquisition of prepaid expenses         | (49,547)              | (117,141)             |
| Consumption of inventories              | (113,809)             | -                     |
| Use of prepaid expenses                 | (117,141)             | -                     |
|   | (112,651)             | (3,332)               |
| Increase in Net Debt                    | (1,537,927)           | (1,007,510)           |
| Net Debt, beginning of the year         | (1,139,595)           | (132,085)             |
| <b>NET DEBT, END OF THE YEAR</b>        | <b>\$ (2,677,522)</b> | <b>\$ (1,139,595)</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, 2014**

|   | 2014                | 2013               |
|---|---------------------|--------------------|
| <b>OPERATING TRANSACTIONS</b>                               |                     |                    |
| Annual surplus  | \$ 283,536          | \$ 434,242         |
| Amortization of tangible capital assets                     | 1,058,052           | 932,070            |
| Receivable - General  | (382,077)           | (42,074)           |
| Receivable - Federal Government and its agencies            | 97,073              | (116,432)          |
| Change in inventory / prepaid expenses                      | (112,652)           | (39,338)           |
| Accounts payable and accrued liabilities                    | 313,907             | (147,259)          |
| Change in deferred revenue                                  | (22,933)            | (4,466)            |
| Assets for Education and Communication Plan                 | 22,933              | (115,279)          |
| Assets for site closure and post-closure care               | (110,672)           | (375,894)          |
| Site closure and post-closure liability                     | 367,649             | 339,651            |
| Accrued sick leave  | 618                 | 230,658            |
| Post employment benefits payable                            | (45,100)            | (9,700)            |
|   | <b>1,470,334</b>    | <b>1,086,179</b>   |
| <b>CAPITAL TRANSACTIONS</b>                                 |                     |                    |
| Acquisition of tangible capital assets                      | (2,766,864)         | (2,370,490)        |
|   | <b>(2,766,864)</b>  | <b>(2,370,490)</b> |
| <b>FINANCING TRANSACTIONS</b>                               |                     |                    |
| Bank loan   | (443,474)           | 443,474            |
| Long-term debt  | 2,516,000           | 720,000            |
| Payment on long term debt                                   | (186,000)           | (117,000)          |
|   | <b>1,886,526</b>    | <b>1,046,474</b>   |
| <b>INVESTING TRANSACTIONS</b>                               |                     |                    |
| Investments   | 143,296             | (57,290)           |
| <b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b> | <b>733,292</b>      | <b>(295,127)</b>   |
| <b>CASH AND CASH EQUIVALENTS, BEGINNING OF THE YEAR</b>     | <b>945,193</b>      | <b>1,240,320</b>   |
| <b>CASH AND CASH EQUIVALENTS, END OF THE YEAR</b>           | <b>\$ 1,678,485</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**

---

**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.

In accordance with a Ministerial Order, Sections 41 and 48 of the *Regional Service Delivery Act*, SNB 2012, c.37 effective January 1, 2013, all assets, liabilities, rights, obligations, powers and responsibilities of the Nepisiguit-Chaleur Solid Waste Commission and the Belledune District Planning Commission are transferred to and become the assets, liabilities, rights, obligations, powers and responsibilities of the Chaleur Regional Services Commission.

**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 13, 2013 and the Minister of Local Government on January 15, 2014.

**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.

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

---

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

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.

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:

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

---

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

| <u>Asset type</u>                                       | <u>Years</u>  |
|---|---------------|
| Land  | N/A           |
| Facilities  | 20 - 40 years |
| Roads   | 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 |

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.

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

**3. CASH**

|                     | 2014         | 2013       |
|---------------------|--------------|------------|
| Cash - unrestricted | \$ 1,678,485 | \$ 945,193 |

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

|                                    | 2014       | 2013       |
|------------------------------------|------------|------------|
| Canada Revenue Agency (HST refund) | \$ 175,013 | \$ 272,086 |

**5. INVESTMENTS**

|  | 2014       | 2013       |
|--|------------|------------|
| Term deposit, 1.35%, maturing on July 14, 2015     | \$ 358,347 | \$ 353,644 |
| Term deposit, 1.30%, maturing on June 6, 2015      | 32,304     | 180,370    |
| Term deposit, 1.35%, maturing on November 16, 2015 | 5,144      | 5,077      |
|  | \$ 395,795 | \$ 539,091 |

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

|                             | 2014       |
|-----------------------------|------------|
| Cash and term deposits      | \$ 273,159 |
| Accrued interest receivable | 5,121      |
|                             | \$ 278,280 |

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 1.23% to 1.40% and matures in 2015.

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.

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

**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, 2014.

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

|  | 2014                | 2013                |
|--|---------------------|---------------------|
| Term deposit, 3.00%, maturing on November 15, 2018 | \$ 3,785,747        | \$ 3,675,483        |
| Accrued interest receivable                        | 14,237              | 13,828              |
|  | <b>\$ 3,799,984</b> | <b>\$ 3,689,311</b> |

The site closure and post-closure liability exceeds restricted asset by \$2,129 (the asset for site closure was exceeding of \$254,847 in 2013). This excess represents the current year excess of revenue over expenses and will be eliminated by reducing the transfer of funds in 2015.

**9. BANK LOAN**

The Commission has an authorized line of credit of \$700,000 for the Operating Fund, which is unused at December 31, 2014.

The Commission has an authorized line of credit of \$2,424,000 for its Capital Fund which is unused at December 31, 2014. Approval of the Municipal Capital Borrowing Board has been obtained for the bank indebtedness reported on the statement of financial position.

**10. LONG-TERM DEBT**

|   | 2014                | 2013                |
|---|---------------------|---------------------|
| New Brunswick Municipal Finance Corporation                       |                     |                     |
| Serial of 4.15% to 4.45%, maturing in December 2016, AV 60 - 2006 | \$ 59,000           | \$ 86,000           |
| Serial of 1.50% to 3.85%, maturing in November 2020, BD 52 - 2010 | 552,000             | 586,000             |
| Serial of 1.35% to 3.45%, maturing in December 2021, BF 47 - 2011 | 249,000             | 261,000             |
| Serial of 1.35% to 3.80%, maturing in November 2032, BH 48 - 2012 | 808,000             | 855,000             |
| Serial of 1.25% to 3.70%, maturing in November 2023, BJ 47 - 2013 | 654,000             | 720,000             |
| Serial of 1.20% to 3.70%, maturing in November 2034, BL 46 - 2014 | 2,516,000           | -                   |
|   | <b>\$ 4,838,000</b> | <b>\$ 2,508,000</b> |

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

---

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

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.

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

|      |    |         |
|------|----|---------|
| 2015 | \$ | 409,000 |
| 2016 | \$ | 417,000 |
| 2017 | \$ | 395,000 |
| 2018 | \$ | 401,000 |
| 2019 | \$ | 409,000 |

---

**11. ACCRUED SICK LEAVE**

The Commission provides sick leave that accumulates at 1.25 to 1.5 days per month for all full-time employees. Employees can accumulate a maximum of 120 to 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 from 50% to 100% of the accumulated sick days up to a maximum of 2 to 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% to 39%;
- 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 unfunded liability was \$269,058 on December 31, 2013; and \$269,676 on December 31, 2014. The liability for January 1, 2011 was recorded as a prior period adjustment on the adoption of PSA.

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

---

**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 \$82,200 in 2013 (estimated to have contributed \$84,700 in 2014). Total benefit payments to retirees during 2013 were \$29,900 (estimated to have been \$33,000 in 2014).

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:

|                                     | <b>Estimated<br/>2014</b> |
|-------------------------------------|---------------------------|
| Fair market value of plan assets    | \$ 1,105,200              |
| Accrued benefit obligation          | 1,258,200                 |
| Funded status                       | (153,000)                 |
| Unamortized actuarial gains         | (121,100)                 |
| <b>Accounting pension liability</b> | <b>\$ (31,900)</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 5.60%;
- the expected rate of return is 5.60%;
- retirement age is 70% at earliest retirement age without reduction and remainder at age 65.

|  | <b>Estimated<br/>2014</b> |
|--|---------------------------|
| Employer current service cost          | \$ 40,900                 |
| Interest on accrued benefit obligation | 64,300                    |
| Expected return on assets              | (55,000)                  |
| Experience loss / gain                 | 9,300                     |
| <b>Pension expense</b>                 | <b>\$ 59,500</b>          |

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

**13. DEFERRED REVENUE**

|   | 2014 |         | 2013 |         |
|---|------|---------|------|---------|
| Education and Communication plan          | \$   | 158,531 | \$   | 181,994 |
| Funds restricted for translation purposes |      | 17,998  |      | 17,999  |
|   | \$   | 176,529 | \$   | 199,993 |

**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 (2013 - \$31,539,931), 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 \$8,270,833 (2013 - \$7,839,652).

At December 31, 2014, the capacity of the landfill had been estimated at 4,025,848 metric tonnes of which 2,175,000 (2013 - 2,262,000) metric tonnes remains unused as at December 31, 2014.

At December 31, 2014 the estimated post closure liability is \$3,802,113 (2013 - \$3,434,464) of which the Commission has funded with term deposits with market value of \$3,785,747 (2013 - \$3,675,483) with mature November 15, 2018 for a deficit of \$2,129 (2013 - surplus of \$254,847).

Investment detail is as follows:

|              | December 31, 2014 |              | December 31, 2013 |              |
|--------------|-------------------|--------------|-------------------|--------------|
|              | Amortized cost    | Fair value   | Amortized cost    | Fair value   |
| Term deposit | \$ 3,785,747      | \$ 3,785,747 | \$ 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<br>Basis | 2014                  | 2013                  |
|--------------|------------------------------|-----------------------|-----------------------|
|              |                              | Effective rate<br>(%) | Effective rate<br>(%) |
| Term deposit | at maturity                  | 3.00%                 | 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.

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

---

**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.

**16. SHORT TERM BORROWINGS COMPLIANCE**

Operating borrowing

As prescribed in the *Regional Service Delivery Act*, borrowing to finance operating expenses is limited to 5% of the amount budgeted for that service. With respect to a solid waste management service, the Commission shall not borrow for operating expenses more than 25% of the amount budgeted for that service. In 2014, the Commission has complied with these restrictions.

Inter-fund borrowing

The Municipal Financial Reporting Manual requires the short-term inter-fund borrowings to 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.

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

**17. SCHEDULE OF TANGIBLE CAPITAL ASSETS**

|  | Land              | Facilities          | Fleet            | Land improvements | Computer      | Machinery and equipments | Transportation      | Waste management    | 2014 Total           | 2013 Total          |
|--|-------------------|---------------------|------------------|-------------------|---------------|--------------------------|---------------------|---------------------|----------------------|---------------------|
| <b>Cost:</b>                                     |                   |                     |                  |                   |               |                          |                     |                     |                      |                     |
| Balance, beginning of year                       | \$ 159,089        | \$ 1,308,283        | \$ 233,077       | \$ 493,322        | \$ 25,950     | \$ 2,566,938             | \$ 3,453,923        | \$ 17,944,284       | \$ 26,184,866        | \$ 23,928,184       |
| Add:   |                   |                     |                  |                   |               |                          |                     |                     |                      |                     |
| Additions  | -                 | 1,077,754           | -                | 93,662            | -             | 681,612                  | 142,767             | 771,069             | 2,766,864            | 2,256,682           |
| <b>Balance, end of year</b>                      | <b>159,089</b>    | <b>2,386,037</b>    | <b>233,077</b>   | <b>586,984</b>    | <b>25,950</b> | <b>3,248,550</b>         | <b>3,596,690</b>    | <b>18,715,353</b>   | <b>28,951,730</b>    | <b>26,184,866</b>   |
| <b>Accumulated amortization:</b>                 |                   |                     |                  |                   |               |                          |                     |                     |                      |                     |
| Balance, beginning of year                       | -                 | 411,668             | 176,118          | 33,335            | 25,950        | 1,396,489                | 1,047,935           | 13,101,965          | 16,193,460           | 15,261,390          |
| Add:   |                   |                     |                  |                   |               |                          |                     |                     |                      |                     |
| Amortization                                     | -                 | 41,753              | 12,950           | 22,001            | -             | 100,846                  | 104,682             | 775,820             | 1,058,052            | 932,070             |
| <b>Balance, end of year</b>                      | <b>-</b>          | <b>453,421</b>      | <b>189,068</b>   | <b>55,336</b>     | <b>25,950</b> | <b>1,497,335</b>         | <b>1,152,617</b>    | <b>13,877,785</b>   | <b>17,251,512</b>    | <b>16,193,460</b>   |
| <b>Net book value of tangible capital assets</b> | <b>\$ 159,089</b> | <b>\$ 1,932,616</b> | <b>\$ 44,009</b> | <b>\$ 531,648</b> | <b>\$ -</b>   | <b>\$ 1,751,215</b>      | <b>\$ 2,444,073</b> | <b>\$ 4,837,568</b> | <b>\$ 11,700,218</b> | <b>\$ 9,991,406</b> |
| <b>Consists of:</b>                              |                   |                     |                  |                   |               |                          |                     |                     |                      |                     |
| Local Planning                                   | \$ -              | \$ -                | \$ -             | \$ -              | \$ -          | \$ -                     | \$ -                | \$ -                | \$ -                 | \$ -                |
| Landfill assets                                  | 159,089           | 1,932,616           | 44,009           | 531,647           | -             | 1,751,215                | 2,444,074           | 4,837,568           | 11,700,218           | 9,991,405           |
|  | <b>\$ 159,089</b> | <b>\$ 1,932,616</b> | <b>\$ 44,009</b> | <b>\$ 531,647</b> | <b>\$ -</b>   | <b>\$ 1,751,215</b>      | <b>\$ 2,444,074</b> | <b>\$ 4,837,568</b> | <b>\$ 11,700,218</b> | <b>\$ 9,991,405</b> |

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

**18. RECONCILIATION OF ANNUAL SURPLUS**

|  | Co-operative<br>planning | Development<br>and planning | Solid<br>waste management | Capital             | General Reserve Fund<br>Capital | Operating           | Total               |
|--|--------------------------|-----------------------------|---------------------------|---------------------|---------------------------------|---------------------|---------------------|
| 2014 annual surplus (deficit)  | \$ (139,452)             | 48,850                      | \$ 1,424,145              | \$ (1,058,051)      | \$ 8,069                        | \$ (25)             | \$ 283,536          |
| Adjustments to annual surplus (deficit) for funding requirements     |                          |                             |                           |                     |                                 |                     |                     |
| Second previous year's surplus                                       | -                        | -                           | 48,732                    | -                   | -                               | -                   | 48,732              |
| Transfer between funds   |                          |                             |                           |                     |                                 |                     |                     |
| From the General Operating fund to the<br>Capital fund               | -                        | -                           | (900,000)                 | 1,180,000           | -                               | (280,000)           | -                   |
| From the General Operating fund to the<br>Operating Reserve fund     | -                        | -                           | (72,600)                  | -                   | -                               | 72,600              | -                   |
| From the General Operating fund to the<br>Capital reserve fund       | -                        | -                           | (120,000)                 | -                   | 120,000                         | -                   | -                   |
| From the Operating Reserve fund to the<br>General Operating fund     | -                        | -                           | 42,600                    | -                   | -                               | (42,600)            | -                   |
| Long-term debt principal repayment                                   | -                        | -                           | (186,000)                 | 186,000             | -                               | -                   | -                   |
| Allocation to Corporate services                                     | 174,385                  | (27,865)                    | (146,520)                 | -                   | -                               | -                   | -                   |
| Expenses paid by reserve fund  | -                        | -                           | (42,600)                  | -                   | -                               | -                   | (42,600)            |
| Amortization expenses  | -                        | -                           | -                         | 1,058,051           | -                               | -                   | 1,058,051           |
| Change in amount recorded under PSA for<br>defined benefit liability | -                        | -                           | (45,100)                  | -                   | -                               | -                   | (45,100)            |
| Total adjustments to 2014 annual surplus (deficit)                   | 174,385                  | (27,865)                    | (1,421,488)               | 2,424,051           | 120,000                         | (250,000)           | 1,019,083           |
| <b>2014 annual surplus (deficit)</b>                                 | <b>\$ 34,933</b>         | <b>\$ 20,985</b>            | <b>\$ 2,657</b>           | <b>\$ 1,366,000</b> | <b>\$ 128,069</b>               | <b>\$ (250,025)</b> | <b>\$ 1,302,619</b> |

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

**19. SCHEDULE OF SEGMENT DISCLOSURE**

|                                       | Co-operative and<br>regional planning | Local<br>planning | Solid<br>waste management | 2014<br>Total     | 2013<br>Total     |
|---------------------------------------|---------------------------------------|-------------------|---------------------------|-------------------|-------------------|
| <b>REVENUES</b>                       |                                       |                   |                           |                   |                   |
| Sale of services                      | \$ -                                  | \$ -              | \$ 3,578,327              | \$ 3,578,327      | \$ 3,525,092      |
| Members fees                          | 58,279                                | 505,005           | 985,178                   | 1,548,462         | 1,499,005         |
| Other                                 | -                                     | 7,268             | 50,102                    | 57,370            | 49,816            |
| Interest                              | -                                     | -                 | 16,818                    | 16,818            | 10,225            |
|                                       | 58,279                                | 512,273           | 4,630,425                 | 5,200,977         | 5,084,138         |
| <b>EXPENSES</b>                       |                                       |                   |                           |                   |                   |
| Salaries and benefits                 | 99,445                                | 383,959           | 1,279,134                 | 1,762,538         | 1,803,703         |
| Goods and services                    | 98,286                                | 76,281            | 1,449,809                 | 1,624,376         | 1,536,656         |
| Amortization                          | -                                     | -                 | 1,058,052                 | 1,058,052         | 932,070           |
| Interest                              | -                                     | -                 | 77,065                    | 77,065            | 61,301            |
| Other                                 | -                                     | 3,183             | 392,226                   | 395,409           | 316,166           |
|                                       | 197,731                               | 463,423           | 4,256,286                 | 4,917,440         | 4,649,896         |
| <b>SURPLUS (DEFICIT) FOR THE YEAR</b> | <b>\$ (139,452)</b>                   | <b>\$ 48,850</b>  | <b>\$ 374,139</b>         | <b>\$ 283,537</b> | <b>\$ 434,242</b> |

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

**20. STATEMENT OF RESERVES**

|  | Development and Planning<br>General Reserve Fund<br>Operating | Solid Waste Management<br>General Reserve Fund<br>Operating | Capital           | 2014<br>Total       | 2013<br>Total       |
|--|---|---|-------------------|---------------------|---------------------|
| <b>ASSETS</b>                          |   |   |                   |                     |                     |
| Cash                                   | \$ -  | \$ 2,486  | \$ -              | \$ 2,486            | \$ 282,511          |
| Term deposits                          | 45,777  | -   | 358,347           | 404,124             | 584,719             |
| Accrued interest receivable            | -   | -   | 2,241             | 2,241               | 2,608               |
| Receivable from General Operating Fund | -   | 70,000  | 325,104           | 395,104             | 204,132             |
|  | <b>\$ 45,777</b>  | <b>\$ 72,486</b>  | <b>\$ 685,692</b> | <b>\$ 803,955</b>   | <b>\$ 1,073,970</b> |
| <b>LIABILITIES AND SURPLUS</b>         |   |   |                   |                     |                     |
| Payable to General Operating Fund      | \$ 45,777   | \$ -  | \$ -              | \$ 45,777           | \$ 193,836          |
| Accumulated surplus                    | -   | 72,486  | 685,692           | 758,178             | 880,134             |
| <b>Accumulated surplus</b>             | <b>\$ 45,777</b>  | <b>72,486</b>   | <b>685,692</b>    | <b>\$ 803,955</b>   | <b>\$ 1,073,970</b> |
| <b>REVENUES</b>                        |   |   |                   |                     |                     |
| Transfers from General Operating Fund  | \$ -  | \$ 72,600   | \$ 120,000        | \$ 192,600          | \$ 164,132          |
| Interests                              | -   | -   | 8,069             | 8,069               | 4,912               |
|  | -   | 72,600  | 128,069           | 200,669             | 169,044             |
| <b>EXPENDITURES</b>                    |   |   |                   |                     |                     |
| Bank fees                              | -   | 25  | -                 | 25                  | 24                  |
| Transfer to General Capital Fund       | -   | 280,000   | -                 | 280,000             | -                   |
| Transfer to General Operating Fund     | -   | 42,600  | -                 | 42,600              | -                   |
|  | -   | 322,625   | -                 | 322,625             | 24                  |
| <b>ANNUAL SURPLUS</b>                  | <b>\$ -</b>   | <b>\$ (250,025)</b>   | <b>\$ 128,069</b> | <b>\$ (121,956)</b> | <b>\$ 169,020</b>   |

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

**21. OPERATING BUDGET TO PSA BUDGET**

|  | Co-operative and<br>regional planning | Local<br>planning | Solid Waste<br>management | Amortization of<br>Capital assets | Transfers           | Total             |
|--|---------------------------------------|-------------------|---------------------------|-----------------------------------|---------------------|-------------------|
| <b>REVENUES</b>                            |                                       |                   |                           |                                   |                     |                   |
| Sale of services                           | \$ -                                  | \$ -              | \$ 3,494,688              | \$ -                              | \$ -                | \$ 3,494,688      |
| Members fees                               | 224,725                               | 514,936           | 1,001,775                 | -                                 | (174,385)           | 1,567,051         |
| Other revenues                             | -                                     | -                 | 30,000                    | -                                 | -                   | 30,000            |
| Interest                                   | -                                     | -                 | 1,000                     | -                                 | -                   | 1,000             |
| Surplus                                    | -                                     | -                 | 48,732                    | -                                 | (48,732)            | -                 |
|  | 224,725                               | 514,936           | 4,576,195                 | -                                 | (223,117)           | 5,092,739         |
| <b>EXPENDITURES</b>                        |                                       |                   |                           |                                   |                     |                   |
| Administration                             | 190,025                               | 76,250            | 576,505                   | -                                 | (146,520)           | 696,260           |
| Governance                                 | 34,700                                | -                 | -                         | -                                 | -                   | 34,700            |
| Planning and building inspection services  | -                                     | 438,686           | -                         | -                                 | (27,865)            | 410,821           |
| Post-closing costs                         | -                                     | -                 | 239,571                   | -                                 | -                   | 239,571           |
| Solid waste services                       | -                                     | -                 | 2,384,979                 | 1,058,052                         | -                   | 3,443,031         |
| Financial services                         |                                       |                   |                           |                                   |                     |                   |
| Interest                                   | -                                     | -                 | 90,540                    | -                                 | -                   | 90,540            |
| Long term debt                             | -                                     | -                 | 186,000                   | -                                 | (186,000)           | -                 |
| Other financing charges                    | -                                     | -                 | 36,000                    | -                                 | -                   | 36,000            |
| Transfer to General Operating reserve fund | -                                     | -                 | 42,600                    | -                                 | (42,600)            | -                 |
| Transfer to General Capital reserve fund   | -                                     | -                 | 1,020,000                 | -                                 | (1,020,000)         | -                 |
|  | 224,725                               | 514,936           | 4,576,195                 | 1,058,052                         | (1,422,985)         | 4,950,923         |
| <b>Surplus (Deficit)</b>                   | <b>\$ -</b>                           | <b>\$ -</b>       | <b>\$ -</b>               | <b>\$ (1,058,052)</b>             | <b>\$ 1,199,868</b> | <b>\$ 141,816</b> |

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

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

|   | Unaudited<br>Budget | 2014<br>Actual      | 2013<br>Actual      |
|---|---------------------|---------------------|---------------------|
| <b>REVENUES</b>                                       |                     |                     |                     |
| <b>SALE OF SERVICES</b>                               |                     |                     |                     |
| Industrial, Commercial and Institutional tipping fees | \$ 2,982,650        | \$ 2,979,719        | \$ 2,971,111        |
| Construction and demolition                           | 237,500             | 279,073             | 250,344             |
| Recycling materials                                   | 274,538             | 319,535             | 303,637             |
|   | <b>\$ 3,494,688</b> | <b>\$ 3,578,327</b> | <b>\$ 3,525,092</b> |
| <b>MEMBERS FEES</b>                                   |                     |                     |                     |
| Cooperative and regional planning fees                | \$ 50,340           | \$ 58,279           | \$ 55,811           |
| Local planning and inspection services fees           | 505,006             | 505,005             | 499,730             |
| Tipping fees  | 1,001,775           | 985,178             | 943,464             |
|   | <b>\$ 1,557,121</b> | <b>\$ 1,548,462</b> | <b>\$ 1,499,005</b> |
| <b>OTHER</b>  |                     |                     |                     |
| Other - Planning and Development                      | \$ 9,930            | \$ 7,268            | \$ 904              |
| Other - Solid Waste                                   | 30,000              | 50,102              | 48,912              |
|   | <b>\$ 39,930</b>    | <b>\$ 57,370</b>    | <b>\$ 49,816</b>    |

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

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

|                                 | Unaudited<br>Budget | 2014<br>Actual    | 2013<br>Actual    |
|---------------------------------|---------------------|-------------------|-------------------|
| <b>EXPENDITURES</b>             |                     |                   |                   |
| <b>ADMINISTRATION</b>           |                     |                   |                   |
| Executive Director's office     | \$ 108,000          | \$ 99,445         | \$ 93,865         |
| Financial management            |                     |                   |                   |
| External audit                  | 19,000              | 14,346            | 13,446            |
| Other                           |                     |                   |                   |
| Liability insurance             | 6,725               | 7,862             | 4,053             |
| Professional services           | 2,000               | 1,111             | 1,698             |
| Public relations                | 6,000               | 2,784             | 3,753             |
| Office expenses                 | 8,300               | 5,847             | 9,394             |
| Legal services                  | 11,400              | 11,400            | -                 |
| Translation                     | 28,600              | 11,790            | 25,222            |
|                                 | 63,025              | 40,794            | 44,120            |
| Administration - Local planning |                     |                   |                   |
| Professional services           | 1,000               | 300               | 8,877             |
| Public relations                | 21,500              | 14,750            | 14,201            |
| Office expenses                 | 53,750              | 53,015            | 51,424            |
|                                 | 76,250              | 68,065            | 74,502            |
| Administration - Solid waste    |                     |                   |                   |
| Solid waste office              | 282,707             | 286,395           | 294,245           |
| Liability insurance             | 40,778              | 46,460            | 40,487            |
| Professional services           | 15,000              | 44,492            | 35,485            |
| Office expenses                 | 91,500              | 89,394            | 84,678            |
|                                 | 429,985             | 466,741           | 454,895           |
|                                 | <b>\$ 696,260</b>   | <b>\$ 689,391</b> | <b>\$ 680,828</b> |

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

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

|  | Unaudited<br>Budget | 2014<br>Actual    | 2013<br>Actual    |
|--|---------------------|-------------------|-------------------|
| <b>FISCAL SERVICES</b>                           |                     |                   |                   |
| Interest and bank fees                           | \$ 26,000           | \$ 36,550         | \$ 18,485         |
| Interest on long terme debt                      | 90,540              | 77,065            | 61,302            |
| Bad debts  | 1,000               | -                 | -                 |
| Cost of financing                                | 9,000               | 7,415             | 6,416             |
|  | <b>\$ 126,540</b>   | <b>\$ 121,030</b> | <b>\$ 86,203</b>  |
| <b>GOVERNANCE</b>                                |                     |                   |                   |
| Honorariums                                      | \$ 23,300           | \$ 25,599         | \$ 25,910         |
| Travel   | 3,000               | 5,163             | 4,007             |
| Meetings   | 8,400               | 12,385            | 12,666            |
|  | <b>\$ 34,700</b>    | <b>\$ 43,147</b>  | <b>\$ 42,583</b>  |
| <b>PLANNING AND BUILDING INSPECTION SERVICES</b> |                     |                   |                   |
| Planning services                                |                     |                   |                   |
| Personnel  | \$ 394,071          | \$ 383,959        | \$ 341,033        |
| Advertising                                      | 250                 | -                 | 142               |
| Planning advisory committee                      | 12,500              | 5,522             | 8,439             |
| Amortization                                     | -                   | -                 | 5,563             |
| Other  | 4,000               | 5,876             | 4,705             |
|  | <b>\$ 410,821</b>   | <b>\$ 395,357</b> | <b>\$ 359,882</b> |

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

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

|                                  | Unaudited<br>Budget | 2014<br>Actual      | 2013<br>Actual      |
|----------------------------------|---------------------|---------------------|---------------------|
| <b>SOLID WASTE SERVICES</b>      |                     |                     |                     |
| Station and building             | \$ 350,900          | \$ 335,355          | \$ 337,490          |
| Machinery and equipment          | 413,000             | 426,972             | 381,953             |
| Landfill operations              | 427,538             | 391,602             | 339,409             |
| Scale house                      | 35,500              | 55,622              | 43,241              |
| Waste diversion                  | 62,000              | 45,743              | 55,845              |
| Hazardous household waste        | 22,000              | 14,169              | 16,786              |
| Other - Environmental Trust Fund | -                   | 87,603              | 39,111              |
| Amortization                     | 1,058,052           | 1,058,052           | 926,507             |
|                                  | 2,368,990           | 2,415,118           | 2,140,342           |
| <b>Generation facility</b>       |                     |                     |                     |
| Personnel                        | 1,074,041           | 992,739             | 1,062,729           |
|                                  | 1,074,041           | 992,739             | 1,062,729           |
|                                  | <b>\$ 3,443,031</b> | <b>\$ 3,407,857</b> | <b>\$ 3,203,071</b> |