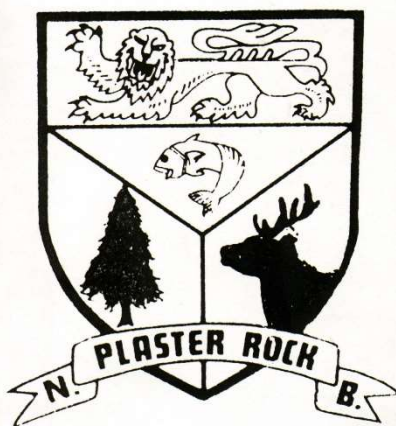


2022 ANNUAL REPORT



Village of Plaster Rock
Year ending December 31, 2022

Village of Plaster Rock

2022 Annual report

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MAYOR'S MESSAGE

Welcome to the 2022 Annual Financial Report for the Village of Plaster Rock. The following pages will inform you of the Municipality's commitment in being financially responsible for your tax dollars. This report contains information regarding council meetings, honorariums of council, and budget along with services that residents pay through their property taxation.

The past year was an especially challenging year both globally, and here in our village.

I am especially pleased the 2022 Budget allowed us to maintain spending for services that residents depend on and will position the village for future success.

I would like to express my appreciation to council and staff for their hard work in ensuring the Municipality continues to be financially responsible through prudent spending of their departmental budgets. I trust the transparency of this report will encourage us all to continue this good work.

All the best,

Tom Eagles
Mayor

VILLAGE OF PLASTER ROCK

2022 Annual Report

FOREWORD

This annual report is prepared pursuant to section 105 of the *Local Governance Act*, and Regulation 2018-54.

This report represents financial statements based on the operating year of 2022 belonging to the Village of Plaster Rock. This report contains general information about Plaster Rock such as its population; tax base; tax rate and user charges, as well as more detailed information regarding village council, the provision of grants, and the types and cost of the services provided. The 2022 Audited Financial Statements are appended as Appendix II.

PLASTER ROCK

2022 Annual Report

COMMUNITY PROFILE

Plaster Rock is in the northwestern portion of the province, 40 km from the Town of Grand Falls, with a population of 1002 as indicated in the 2021 Census. It is mainly a lumber and trucking community that sits on the banks of the Tobique River.

We have a public tourist park, playground, public swimming pool and a pavilion where family gatherings and weddings are held.

The Municipality is a diversified municipal unit that provides a wide range of services to its residents. The village departments consist of General Government Services, Protective Services, Transportation Services, Environmental Health Services, Environmental Development Services, Recreation and Cultural Services and Water/Wastewater Services.

Plaster Rock's municipal Office is your source for municipal information including details on your Council, staff contacts, council meetings, meeting agendas, minutes, and much more. Visit our website: www.tobiquevalley.ca

MUNICIPAL COUNCIL

The village council is composed of a mayor and four councillors that are elected every four years. In 2021 a municipal election was held with the elected members as noted below representing the Village of Plaster Rock during the 2022 year.

Council Meetings

All council meetings are held in Council Chambers in the Phil Sharkey Memorial Center located at 159 Main Street. All regular and special council meetings are open to the public. The regular meetings are held on the third Monday of each month. Unless the third Monday falls on a Holiday then the meeting is scheduled for Tuesday. A special meeting is held when there are matters that Council determines cannot wait until a regular meeting.

Council members and their responsibilities

Mayor Tom Eagles, representative for UMN, Regional Service Commission that includes RSC Policing Committee and is the village administration liaison with council.

Deputy Mayor Gary Harding, representative for Public Works, Cemetery Committee and Tobique Forestry Advisory Committee.

Councillor: Tim Corbin, representative for Recreation and Pond Hockey.

Councillor: Tony Wright, representative for Fire Department, Economic Development and Pond Hockey.

Councillor: Sharon DeWitt, representative for Finances, Library, and Tobique Valley Community Health Advisory Committee

Remuneration of Council

The Mayor and Councillors each receive a monthly honorarium and expenses for travelling on village business outside of Plaster Rock, as authorized under By-Law 1A. In 2022, payments totalled \$24,316.48 and are detailed in Table 1 below.

Council Honorariums – Table 1

	Honorarium	Travel Expenses
Mayor Eagles	\$6047.04	\$37.65
Deputy Mayor Harding	\$4,800.00	Nil
Councillor Wright	\$4,299.60	\$211.02
Councillor Corbin	\$4,299.60	\$321.97
Councillor DeWitt	\$4299.60	Nil

Refer to Appendix I – 2022 Council Meetings and Attendance Record

PROPERTY TAX RATE

The tax base for Village of Plaster Rock in 2022 was \$61,060,150 with the residential property tax rate of \$1.77411 per \$100 of assessment. The tax base showed an increase of \$501,000 from 2021. The tax rate decreased by .0161 from 2021. A homeowner with a property assessed at \$80,000 paid \$1419.29 in local property taxes. Taxation Revenue represents an annual levy administered and collected by the Province of New Brunswick on behalf of all New Brunswick Municipalities for municipal services. Taxation revenue is recorded as warrant of assessment as the funds are received by the municipality monthly from the province.

GENERAL OPERATING BUDGET

Local government budgets and services are established in accordance with a standardized classification system. In 2022, the council adopted a general operating budget of \$1,809,697. The village experienced a surplus for 2021 of \$130,267

OPERATING BUDGET

Total Budgeted Expenditures: \$1,809,697

General Government Services

Budgeted Expenditures: \$239,666

This category includes expenditures relating to administering the village, e.g. mayor and councillors (\$30,343); includes administration, village office power and insurance (\$160,577); legal and auditing fees (\$16,000); grants to local organizations (\$1,000); liability insurance (\$19,900) and the cost of assessment of properties (\$11,846).

Protective Services

Budgeted Expenditures: \$344,157

Protective services include policing, fire protection, emergency measures and animal control. Policing services are provided through Province of New Brunswick for RCMP services. RCMP services are cost shared regionally based on population and tax base. Our share of the cost in 2022 was \$204,785.

The Plaster Rock & District Volunteer Fire Department provides fire protection services to the district and to the local service districts of Lorne, Riley Brook and Gordon. The fire department consists of the fire chief and twenty volunteer firefighters from the service area. The cost of the service is shared across the service area tax base on a proportional basis. The local service districts pay approximately 67% of the operating (\$132,711) and debt costs (\$39,371.50) see Table 2.

The department has, among other equipment, two fire trucks, van, half-ton truck and off-road vehicle. Other than the newest fire truck, all capital assets, including the fire hall, are fully paid for and ongoing maintenance costs are included in the cost of the service.

The control of dogs within the village is provided by the NBSPCA. The budgeted amount for 2022 was \$2,760.

Emergency services budgeted for 2022 was \$2000.

Transportation Services

Budgeted expenditures: \$323,532

In Plaster Rock this category consists primarily of summer and winter road maintenance (sand/salt, vehicle expenses), staffing and street lighting. Roads in the municipality include provincial, regional and municipal roads totalling 32.47 km. The village is responsible to cover the capital and operating costs of the 20.77 km of local roads with a percentage of the winter and summer maintenance costs of 2.79 km of regional roads, provincial within its boundaries. The cost of street lighting was \$30,000 in 2022.

Environmental Health Services

Budgeted expenditures: \$77,526

This category includes expenditures related to solid waste collection and disposal. The village has a contract with Northwest Sanitation to collect solid waste and recycling generated by village residents with disposal at the Northwest Regional Service Commission Transfer Facility located in Green River. The tipping fee (cost per tonne) for disposal of residential waste is \$72.50.

Collection costs for 2022 totalled \$44,320 and disposal costs were \$33,206.

Environmental Development Services

Budgeted expenditures: \$121,311

Environmental development services in Plaster Rock include RSC membership fees, land use planning that is outsourced to the Western Valley Regional Service Commission, unsightly premises, Canada Day celebrations. Operational costs of the tourist park (e.g. insurance, taxes, beautification, and salaries along with association membership) and tennis court.

Recreation and Cultural Services

Budgeted expenditures: \$515,208

This category includes expenses for administration, operation and maintenance of the Phil Sharkey Memorial Centre, Plaster Rock Swimming Pool, library and sports field maintenance.

Program Funding

Five students were hired through the Federal Summer Career Placement. The federal grant covered \$10,718.00 of the \$18,564.00 cost. Two students were hired through the Provincial SEED Program. The grant covered \$4473.00 of the \$8353.80 cost.

Funding was approved through applications for; Healing Garden \$88,926.49, Development Enhancement & Tourism \$14,208.97, Kicking Kid Sledding \$3600, 2022 ParticipACTION \$500.00 and Jubilee Garden Party \$5000.

Fiscal Services

Budgeted expenditures: \$188,297

This category includes interest on long-term loans, principal repayment of long-term debt and transfer to reserve funds for future expenditures and bank charges. As prescribed in the Local Governance Act of New Brunswick, borrowing to finance General Fund operations is limited to 4% of the Municipality's Annual Budget.

In 2022 the village paid principal payments of \$86,000 and interest payments of \$58,697 to the Province of New Brunswick for long term debt payments (Table 2).

Table 2

General Fund	Year	Amount Borrowed	Term
Rec. Facility	2008	\$1,000,000	15 yrs
Rec. Facility	2018	\$ 542,000	20 yrs
Fire Truck	2018	\$ 340,000	10 yrs

UTILITY OPERATING BUDGET

The village utility operating budget consists of water and wastewater services along with sewer disposal services. These services are provided on a user charge basis. The water and wastewater system has 867 users. The yearly residential user fee for 2022 was \$444.00. The user fees make up the revenue for the Utility Budget that totalled \$390,247.

The Utility Fund generated a deficit of \$19,044 in 2022.

The water is tested weekly to ensure it is operating in accordance with provincial standards. The sewer system includes 25km of piping, one lift station, and two lagoons one aerated and one facultative. The outflow from the lagoon is tested to ensure it is operating in accordance with applicable provincial and federal standards.

Utility Operating Expenditures

Water & Wastewater Services

Budgeted expenditures \$390,247

Expenditures include costs of; Transmission/Distribution e.g. salary, water testing, vehicle maintenance, material/repair (\$37,500); Power and Pumping e.g. salary and pump house operational costs (\$163,465) and Sewage e.g. salary, lagoon operational costs, engineering and lift station maintenance costs (\$115,281).

Fiscal Services

Budgeted expenditures - \$69,501

Borrowing to finance Utility Fund operations is limited to 50% of the operating budget for the year. This category includes interest and principal payments on a long-term debt, audit expense, bank charges, deficit and a 5% discount for water & sewer accounts paid in full at the first of the year

Table3

<i>Utility Fund</i> <i>Debt Purpose</i>	Year	Amount Borrowed	Term
Backhoe	2019	\$160,000	10 yrs
Service Truck	2021	\$ 44,000	5 yrs

Council Attendance



Present

Absent

2022

Date	Meeting Type	Tom	Gary	Tony	Sharon	Tim
Feb 02	SPECIAL					
Feb 22	REGULAR					
March 14	SPECIAL					
March 21	REGULAR					
April 04	SPECIAL					
April 25	REGULAR					
May 16	REGULAR					
May 30	SPECIAL					
June 20	REGULAR					
June 29	SPECIAL					
July 25	REGULAR					
August 04	SPECIAL					
August 22	REGULAR					
Sept 07	SPECIAL					
Sept 19	REGULAR					
Oct 17	REGULAR					
Nov 21	REGULAR					
Dec 19	REGULAR					

APPENDIX II – 2022 Audited Financial Statements