

District of Tobique Valley



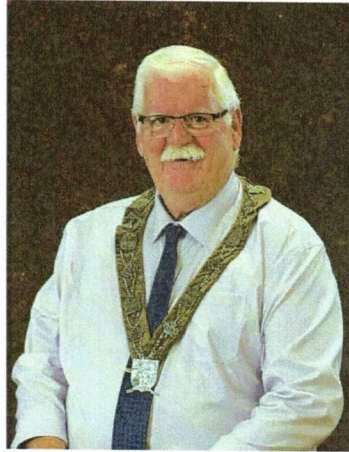
Annual Report

2023

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MESSAGE FROM THE MAYOR



Welcome to the 2023 District of Tobique Valley Annual Financial Report. 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.

I am especially pleased the 2023 Budget allowed us to maintain spending for services that residents depend on and will position the district 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 excellent work.

All the best,

Tom Eagles
Mayor

FOREWARD

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 2023 belonging to the District of Tobique Valley. This report contains general information of the district such as its population; tax base; tax rate and user charges, as well as more detailed information regarding district council, the provision of grants, and the types and cost of the services provided. The 2023 Audited Financial Statements are appended as Appendix I.



Community Profile

District of Tobique Valley is in the northwestern part of the province, 40 km from the Town of Grand Falls, with a population of 2740 as indicated in the 2021 Census. It is a lumber and trucking community that sits on the banks of the Tobique River.

The district offers a thirteen-site campground, playground, public swimming pool, nature trail, outside venue where family gatherings and weddings are held. Within the park area you can enjoy paddling on Roulston Lake with paddle boats, kayaks, and paddle board rentals. Roulston Lake is the venue for the World Pond Hockey Championships that annually every February. This a worldwide event that attracts all ages of individuals who love the sport of hockey and come from all corners of the world. Ice surface, walking track, and fitness centre are all located in the Phil Sharkey Memorial Centre. The ballfield formally renamed as the Vincent Shields Memorial Field received major upgrades with funding through the Blue Jays Care Foundation.

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

Districts municipal office is your source for municipal information including details on your Council, staff contacts, council meetings, minutes, and much more can be seen by visiting the District of Tobique Valley - website: www.tobiquevalley.ca.



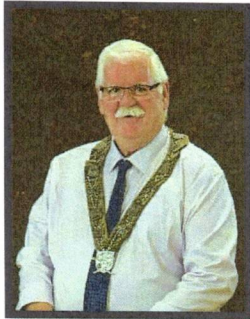
District Council

The District of Tobique Valley consists of three wards with municipal council representation. The district council is composed of a mayor and six councillors who were elected in November 2022. The elected members term of office is from January 2023 to May 2026.

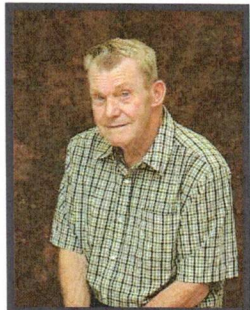
Council Meetings

All council meetings are held in Council Chambers at 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.

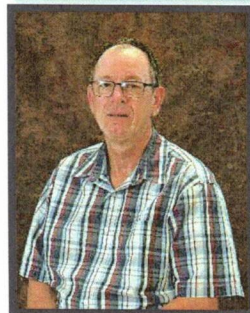
Council Members & their responsibilities



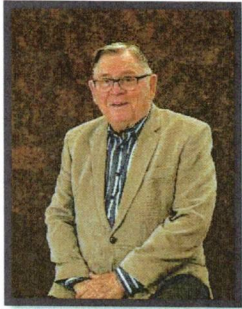
Mayor: Tom Eagles - UMN, Regional Service Commission that includes RSC Policing Committee and is the administration liaison with council.



Deputy Mayor: Gary Harding - Public Works, Cemetery Committee, Tobique Forestry Advisory Committee. Representative of Ward 2.



Councillor: Tony Wright - Parks & Facility Maintenance and Pond Hockey. Representative of Ward 2.



Councillor: Bill Eagles - Fire Department, Regional Service Commission, Public Transportation, Cemetery, Long Term/Palliative Care. Representative of Ward 3.



Councillor: Sharon DeWitt - Finances, Library, Education, EMO Liaison. Representative of Ward 2.



Councillor: Laurie Barry Kinney - Economic Development-Tourism, Policy & By-Laws, Pond Hockey. Representative of Ward 1.



Councillor: Joanne Michaud - Health, Policy & By Laws, Christmas Committee. Representative of Ward 1.

Remuneration of Council

The Mayor and Councillors each receive a monthly honorarium and expenses for travelling on municipal business outside of the district. Honorariums and Expenses are covered under, By-Law 2023-03. In 2023, payments totalled \$50,133.12 and are detailed in Table 1 below.

Council Honorariums – Table 1

	Honorarium	Travel Expenses
Mayor Eagles	\$12,000	\$346.00
Deputy Mayor Harding	\$7,500	Nil
Councillor Barry-Kinney	\$6,000	\$228.73
Councillor Wright	\$6,000	Nil
Councillor Michaud	\$6,000	\$18.39
Councillor DeWitt	\$6,000	\$40.00
Councillor Eagles	\$6,000	Nil

2023 Council Meeting Dates & Attendance – Table 2

Dates	Meetings	Mayor Eagles	Deputy Mayor Harding	Councillor DeWitt	Councillor Wright	Councillor Eagles	Councillor Barry-Kinney	Councillor Michaud
09-Jan	Special							
23-Jan	Regular							
13-Feb	Regular							
14-Mar	Special							
20-Mar	Regular							
17-Apr	Regular							
15-May	Regular							
01-Jun	Special							
19-Jun	Regular							
27-Jun	Special							
10-Jul	Special							
17-Jul	Regular							
01-Aug	Special							
21-Aug	Regular							
18-Sep	Regular							
16-Oct	Regular							
01-Nov	Special							
20-Nov	Regular							
06-Dec	Special							

	Present
	Absent

Property Tax Rate

The District of Tobique Valley tax base for 2023.

Ward 1 & 3 - Residential Assessment - \$143,093,200, Non-Residential Assessment - \$4,524,700

A tax base of \$150,332,720 with a warrant of \$1,052,329.

Residential tax rate of \$0.70, Non-Residential \$1.12, Heavy Industrial \$1.12.

A homeowner with a property assessed at \$80,000 would pay \$560.00 in municipal property taxes.

Ward 2 – Residential Assessment - \$54,037,100, Non-Residential - \$4,488,201,

Heavy Industrial - \$5,970,800. A tax base of \$70,771,500 with a warrant of 1,224,840.

Residential tax rate of \$1.75, Non-Residential \$2.7691, Heavy Industrial Rate \$2.7691.

A homeowner with a property assessed at \$80,000 would pay \$1400.00 in municipal 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 under warrant of assessment. These funds are disbursed monthly to the municipality by the Province of NB.

General Operating Budget

Local government budgets and services are established in accordance with a standardized classification system. In 2023, the council adopted a general operating budget of \$2,908,031. The surplus breakdown as follows: Ward 1 & 3 - \$51,194.00, and Ward 2 - \$204,054. The surplus for the fiscal year 2023 would have originated from fiscal year 2021.

Total Budgeted Expenditures: \$2,798,513

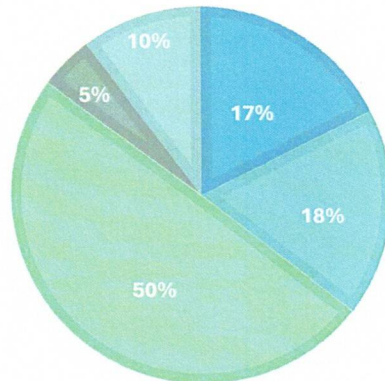
General Government Services

Budgeted Expenditures: \$398,372

This category includes expenditures relating to administering of the district as follows: Legislative Cost & Council \$69,737, Admin Operational \$71,481, Personnel & Payroll Expenses \$198,012, Other General Expense \$18,320.00, Cost of Assessment \$40,822.

GENERAL GOVERNMENT BUDGETED EXPENDITURES

■ Legislative Cost & Council ■ Administrative Operational ■ Personnel & Payroll
■ Other General Expenses ■ Cost of Assessment



Protective Services

Budgeted Expenditures: \$790,878

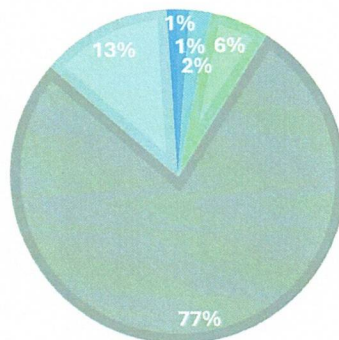
Protective services breakdown: Contractual Agreement & RSC Public Safety \$9,588, EMO & Animal Control \$16,117, Firefighters & Exp. \$45,110, Police Protection \$612,240, Station & Building Exp \$100,023, Fire Budget \$7800.

Policing services are provided by the RCMP through and agreement with the Province of New Brunswick. RCMP services are cost shared regionally based on population and tax base.

The Plaster Rock & District Fire Department provides fire protection services to the district. The fire department consists of the fire chief and nineteen volunteer firefighters from the service area.

Among other equipment, the department has 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 annual budget.

PROTECTIVE SERVICES BUDGETED EXPENDITURES



Transportation Services

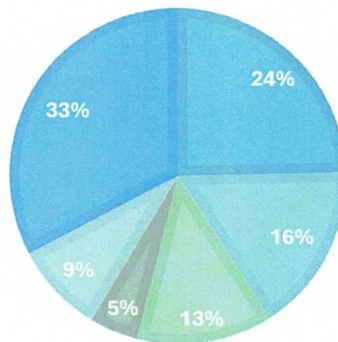
Budgeted expenditures: \$388,993

Transportation services breakdown: Winter Operation \$94,150, Workshop Equip \$62,600, Street Patching \$50,000, Culverts, Sidewalks & Sign \$18,000, Other Transportation (RSC/Street) \$33,240, Personnel & Payroll Expenses \$125,338

Roads in the municipality include provincial, regional, and municipal roads totalling 32.47 km. The district 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 Ward 2.

TRANSPORTATION SERVICES BUDGETED EXPENDITURES

■ Winter Operation ■ Workshop Equipment
■ Street Patching ■ Culverts, Sidewalks & Signs
■ Other Transportation (RSC/Street) ■ Personnel & Payroll Expenses



Environmental Health Services

Budgeted expenditures: \$303,589

The district has a five-year contract with Northwest Sanitation for solid waste collection. The disposal is transported to the Northwest Regional Service Commission Transfer Facility located in Green River. The tipping fees (cost per tonne) for disposal of residential waste is \$78.00 that is paid to the Western Valley Regional Service Commission.

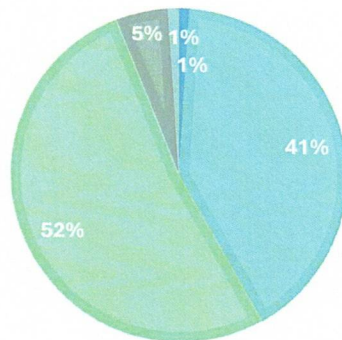
Environmental Development Services

Budgeted expenditures: \$187,204

Environmental development services breakdown; Canada Day \$2000, RSC Services \$80,597, Tourist Park Personnel/Operating Cost \$103,116, Unsightly & Beautification \$10,000, Festivals \$2000.

ENVIRONMENTAL HEALTH SERVICES BUDGETED EXPENSES

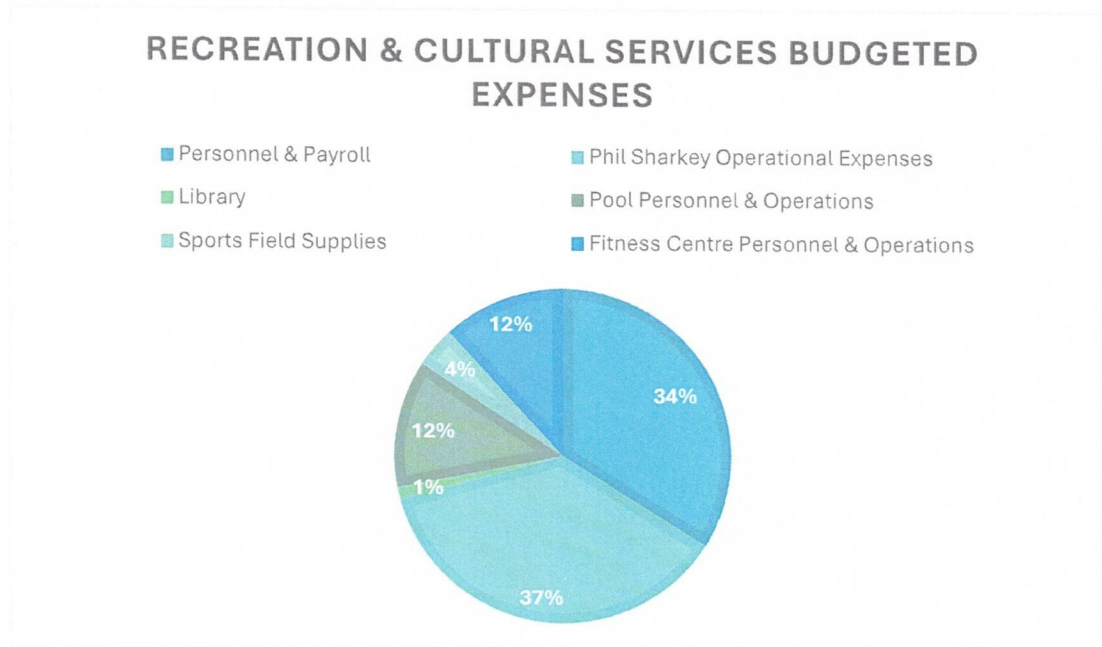
■ Canada Day ■ RSC Services
■ Tourist Park Personnel and Operations ■ Unsightly & Beautification
■ Festivals



Recreation and Cultural Services

Budgeted expenditures: \$569,151

Recreation services breakdown: Personnel & Payroll Exp \$193,055, Phil Sharkey Operational Expenses \$209,851, Library \$6500.00, Pool Personnel & Operational Exp. \$70,260, Sport Field Supplies \$22,620.00, Fitness Centre Personnel & Operational Expenses \$66,865.



Program Funding

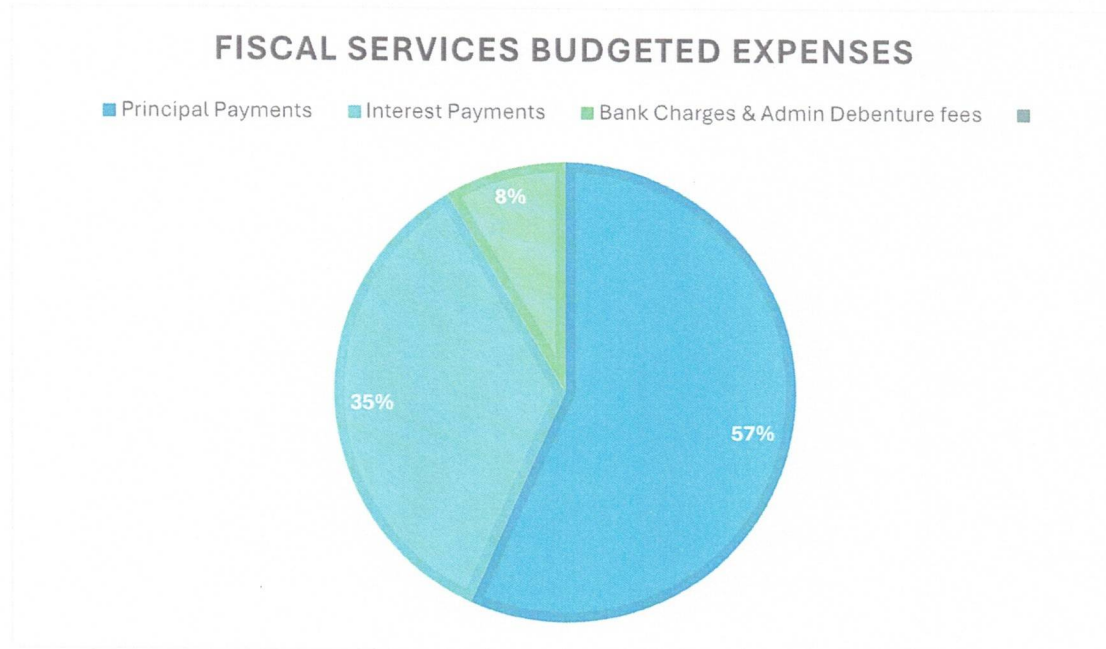
The district received approval through their funding application for five students under the Federal Summer Career Placement in the amount of \$10,332. One student was approved under the funding application through the Provincial SEED Program in the amount of \$2597.18.

Funding applications were applied through and approved under Local Reform for \$21,176, Heritage Canada \$960.00, Province NB (basketball equipment) \$3000.00, Blue Jays Care Foundation \$80,000, ACOA/RDC (Healing Garden) \$61,996.73.

Fiscal Services

Budgeted expenditures: \$160,326

The interest and principal payments for long term debt breakdown; Principal Payments \$90,920, Interest Payments \$55,761. Bank Charges and Admin Debenture fee totalled \$13,645.



The table below indicates purpose, year, amount, and maturity year of each debenture.

General Operating Debentures – Table 3

General Fund	Year	Amount	Maturity Year
Rec. Facility	2008	\$1,000,000	2037
Rec. Facility	2018	\$ 542,000	2038
Fire Truck	2018	\$ 340,000	2027

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.

Utility Operating Budget

The district utility operating budget consists of water and wastewater services. These services are provided on a user charge basis. The water and wastewater system has 867 users. The yearly residential user fee for 2023 was \$444.00. The user fees make up the revenue for the Utility Budget that totalled \$397,592.

The Utility Fund generated a surplus of \$2,647.00 from two years prior (Year 2021).

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.

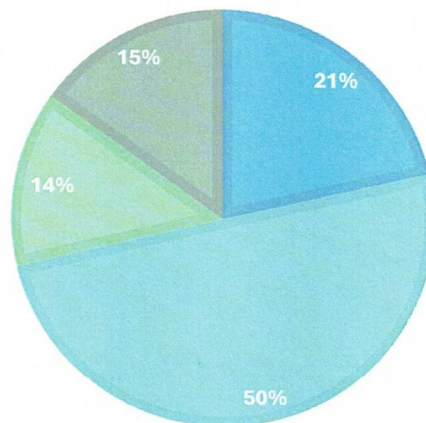
Utility Operating Expenditures

Budgeted expenditures \$397,592

The utility budget breakdown; Power & Pumping Operational Expenses \$73,858.00, Personnel & Payroll Exp. \$171,896, Wastewater Lift Station Operation \$47,080, Transmission & Distribution Operation \$52,000

UTILITY OPERATING BUDGETED EXPENSES

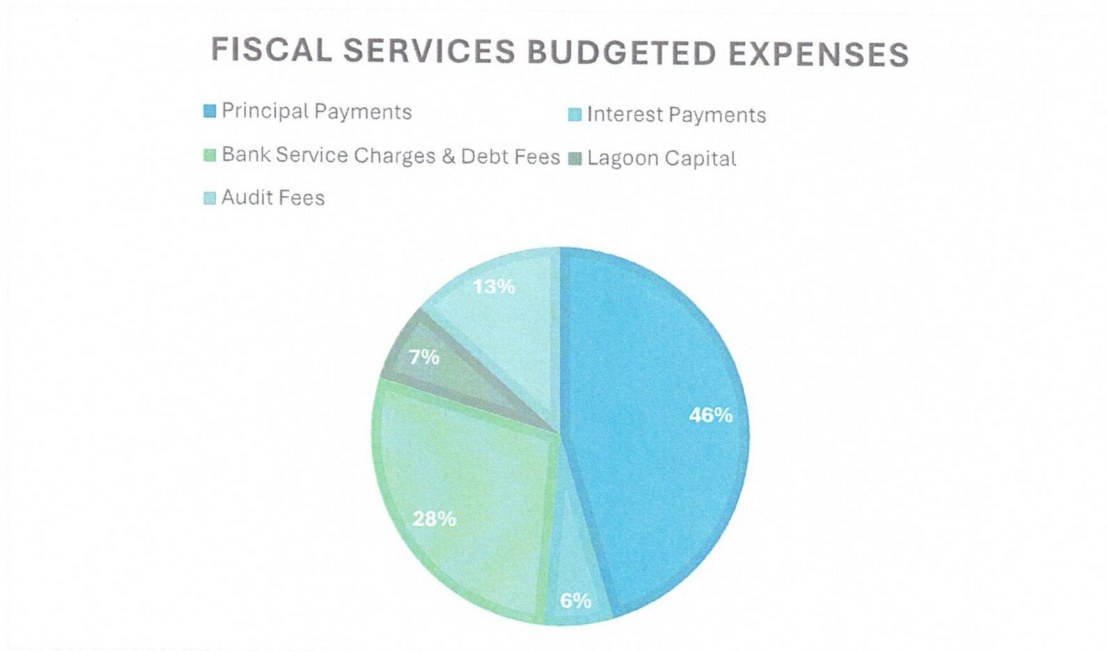
■ Power & Pumping Operational Expenses ■ Personnel & Payroll
■ Wastewater Lift Station Operations ■ Transmission & Distribution Operation



Fiscal Services

Budgeted expenditures - \$52,758

Breakdown for interest and principal payments for long term debt. Principal Payments \$24,000, Interest Payments \$3,100, Bank Service Charges & Debt Fee \$15000, Lagoon Capital \$3657, Audit Fees \$7000.



The table below indicates purpose, year, amount, and maturity year of each debenture.

Utility Operating Debentures – Table 4

Utility Fund	Year	Amount	Maturity Year
Backhoe	2019	\$160,000	2029
Service Truck	2021	\$ 44,000	2026

Borrowing to finance Utility Fund operations is limited to 50% of the operating budget for the year. Residents of the district are eligible for a 5% discount for water and sewer accounts paid in full at the first of the year.

APPENDIX I – 2023 Audited Financial Statements