



# ANNUAL REPORT **2023**

 **Chaleur**  
Regional Service Commission







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# MESSAGE FROM THE PRESIDENT

In accordance with the Regional Service Delivery Act, I am pleased to present the CRSC's annual report, detailing its achievements for the year 2023.

It is with great pride that I address you as President of the Chaleur Regional Service Commission (CRSC). This year marks a period of significant change and renewed opportunities for our region, largely due to the new provincial mandate for Regional Service Commissions.

Despite the challenges that stood in our way, we were able to rally our efforts and overcome each one brilliantly. I want to thank all members of our community for their continued support and commitment. It is through your active participation and collaboration that we can achieve great progress. I am confident that, together, we can overcome the challenges and seize the opportunities that lie ahead.

In conclusion, I wish to highlight the importance of our shared mission: to build a Chaleur region where it is good to live, work, and thrive. I would like to extend my gratitude to all the CRSC staff, the municipalities, and all the members of the Board of Directors for their continuous support and unwavering commitment.



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**Daniel Guitard**  
**PRESIDENT**



# CEO'S REPORT

This year has been marked by significant transformation and the addition of new services that reflect our commitment to better serve our region. The new provincial mandate for the Regional Service Commissions has allowed us to expand our scope and respond more effectively to the needs of our communities.

The local governance reform will now require RSCs to develop and implement a regional strategy accompanied by an implementation plan. In this regard, the CRSC undertook this exercise through a series of consultations with board members and regional partners. The final plan was adopted by the board during a public meeting held on August 16, 2023. This plan will guide the mandates of the CRSC for the next five (5) years. Please note that this plan is available on the organization's website.

Among the new services, I particularly highlight the sectors of economic development and tourism, which are central to our efforts. We now have the means to encourage local entrepreneurship, promote our beautiful region as a destination of choice, and stimulate sustainable economic growth.

Community development is another key area where we have intensified our efforts. By working closely with residents and local organizations, we aim to strengthen the social fabric of our communities, improve quality of life, and foster inclusion. Our community development initiatives are designed to be inclusive and participatory, allowing everyone to contribute to building a more cohesive and resilient region.

These additions and improvements would not be possible without the commitment and collaboration of all members of our community. I want to express my deep gratitude to our partners, council members, and all CRSC employees for their dedication and hard work. Together, we are making the Chaleur region a great place to live, work, and visit. Thank you for your trust and continued support.

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Jocelyne Hachey  
CEO



## MANDATE

The CRSC now provides regional leadership in the following areas:

- Promotion of tourism
- Economic development
- Community development
- Public and community transportation
- Cost-sharing for recreational infrastructure
- Creation of a public safety committee:
  - Police services
  - Fire protection
  - Emergency planning

The CRSC also has the mandate to provide:

- Solid waste management services
- Planning services to the Chaleur Rural District

# CORPORATE TEAM



The General Management Office is composed of the following two employees:

- **Jocelyne Hachey**, Chief Executive Officer
- **Jennifer Pitre**, Secretary of the Board of Directors
- **Thomas Lizotte**, Director of Communications

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## COMMUNICATIONS

### Enhancement of the Brand Image

In 2023, the Chaleur Regional Service Commission (CRSC) undertook significant actions to improve its brand image and strengthen its communications. To this end, it hired a Director of Communications who developed and implemented a comprehensive and integrated *Communication Policy*. Through this, the CRSC's Communications Services was established.

This new service launched several ambitious projects in 2023. Among these is the ongoing complete overhaul of the current CRSC website. It has been thoroughly redesigned to be more intuitive and accessible to the communities. Its official launch is scheduled for the end of 2024.

The service also made considerable efforts to significantly increase its presence on social media. These efforts include implementing various marketing campaigns, such as the "Come see Line!" initiative, which humorously promotes the organization's Planning Services. The aim is to encourage citizens to seek the CRSC's recommended requirements before starting their construction projects to ensure compliance with current municipal standards and codes.

Additionally, in response to the CRSC's new community mandate, several contests were launched to further engage the population within the organization while promoting local products. The prizes for the CRSC contests all come from businesses within the Chaleur region.



## EFFECTIVE AND TRANSPARENT ORGANIZATIONAL COMMUNICATION

- **Internally**, the CRSC’s Communications Services has ensured the implementation of an official newsletter titled “Le Trait d’union.” Distributed via email each month, this newsletter aims to inform employees and all community members of the CRSC about news and developments within the organization. This method of communication ensures organizational transparency and values staff through inclusivity.
- **After each public board meeting**, an email summarizing the meeting’s highlights is sent to all media, staff, and community members of the CRSC. This practice aims to ensure that all partners and stakeholders are informed of ongoing decisions and initiatives.
- **The Communications Services** has also integrated professional templates across all CRSC’s services for sending official letters, press releases, media invitations, etc.
- **Staff business cards** have also been improved. They now feature a more modern look and a QR code that directs the user to the CRSC website.

## GOVERNANCE AND ADMINISTRATION

The CRSC is composed of the mayors and councillors of three municipalities (Bathurst, Belle-Baie, Belledune) and the representatives of the Chaleur Rural District (CRD).

In 2023, the CRSC held 14 public meetings. The agendas and minutes of these meetings are available on the CRSC website: [www.csrchaleur.ca](http://www.csrchaleur.ca).

### From January 1 to December 31, 2023, the Board of Directors was composed of the following members:

Members	Attendances	Absences
<b>Daniel Guitard</b>   Mayor of Belle-Baie	11	3
<b>Charles Doucet</b>   Councillor for Belle-Baie	14	0
<b>Kim Chamberlain</b>   Mayor of Bathurst	13	1
<b>Penny Anderson</b>   Councillor for Bathurst	12	2
<b>Paul Arseneault</b>   Mayor of Belledune	14	0
<b>Cynthia Robinson</b>   Councillor for Belledune	10	4
<b>Nathalie Paulin</b>   CRD	11	3
<b>Laura McNulty</b>   CRD	14	0
<b>Joel Olivier</b>   Sub. for Belle-Baie	1	13
<b>Darryl Branch</b>   Sub. for Bathurst	1	13
<b>Jean-Guy Grant</b>   Sub. for Belle-Baie	1	13
<b>Donald Duclos</b>   Sub. CRD	2	12
<b>Kristie Carrier</b>   Sub. for Belledune	1	13



**From January 1 to December 31, 2023, the executive committee was composed of the following members:**

Members	Attendances	Absences
<b>Mayor Daniel Guitard</b>   Chairperson	1	0
<b>Mayor Kim Chamberlain</b>   Vice-Chair	1	0
<b>Mayor Paul Arseneault</b>   Third Director	1	0

*The members met once, on February 21, 2023, to discuss the following topics:*

- Review of the purchasing policy
- Review of a call for tenders for general work at the Red Pine landfill site
- Red Pine Monitoring Committee

**Support and Oversight Committee**

The Support and Oversight Committee met twice in 2023. The first meeting was to review the audited financial statements of 2022 (on May 10), and the second meeting was to review the 2024 budget (on September 18).

The committee is composed of the following members:

Members	Attendances	Absences
<b>Sonia Gauvin</b>   Treasurer for the City of Bathurst, Chairperson of the Committee	2	0
<b>Landon Lee</b>   Chief Administrative Officer for the Village of Belledune	2	0
<b>Denis Bujold</b>   Local District Manager	2	0
<b>Todd Pettigrew</b>   Chief Administrative Officer for the City of Bathurst	2	0
<b>Rémi Doucet</b>   Treasurer for Ville de Belle-Baie	2	0
<b>Paolo Fongémie</b>   Executive Director, Ville de Belle-Baie	2	0







## PLANNING SERVICES

The Planning Services is mandated to perform numerous tasks arising from the Urban Planning Act and the Building Code Act. Each year, planning services documents are amended to allow for unplanned or non-compliant developments. In 2023, the Planning Services worked on 16 new amendments or rezoning projects, with 14 in Belle-Baie and two (2) in Belledune.

Before issuing a building permit, inspectors must review the plans and ensure that the projects comply with current urban planning rules and the standards prescribed by the National Building Code. Once the permit is issued, inspectors must conduct a number of inspections to ensure compliance with the regulations.

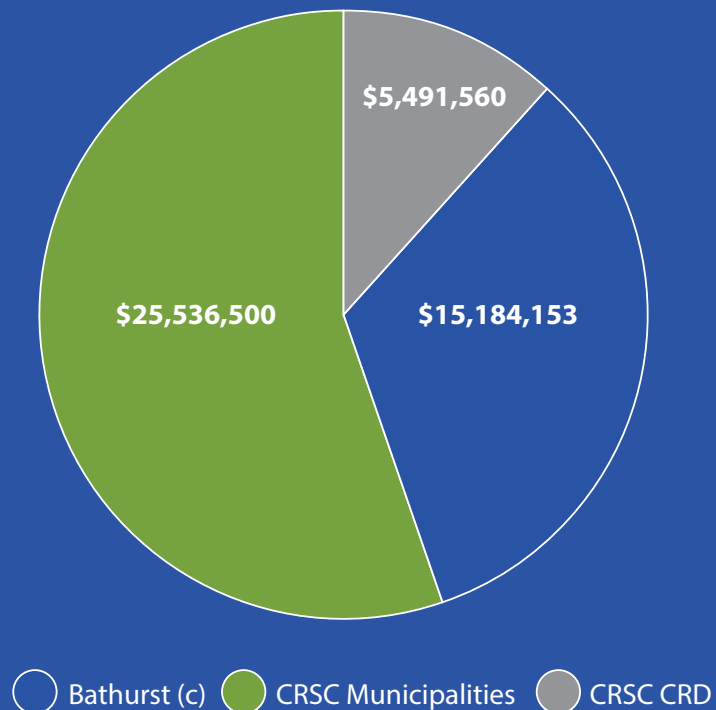
In 2023, 854 inspection files were closed. All CRSC's inspectors are members of the New Brunswick Building Officials Association (NBBOA), with three inspectors holding level three (3) certification.

In 2023, the Planning Services issued 335 building permits with a total value of \$31 million, including \$25.5 million in the municipalities and \$5.4 million in unincorporated areas. The number of permits issued decreased by 28.8% compared to the previous year, partly due to changes in the territory boundaries of the CRSC caused by the municipal reform. However, the total value of construction work remained similar to the previous year.

## Building Permits



## Total Value of Building Permits 2023



## FORMER LOCAL SERVICE DISTRICTS (LSDS)

Former Local Service Districts (LSDs) are no longer part of the CRSC territory in 2023 due to the new amalgamation. This change represents a loss of approximately \$200 million:

- North Tetagouche;
- Bathurst Parish - Portion of route 180;
- Bathurst Parish – Miramichi Road to Bass River;
- Big River to the railway;
- Saint-Sauveur

### Building Report per Municipalities

Sector	Belle-Baie		Belledune		Total	
	N°	Value	N°	Value	N°	Value
Mobile and recreational	18	\$800,500	3	\$156,000	21	\$956,500
Residential: 1 and 2 family	93	\$10,476,200	3	\$230,000	96	\$10,706,200
Residential: multi	14	\$3,978,000	0	\$0	14	\$3,978,000
Commercial	11	\$493,000	1	\$20,000	12	\$513,000
Industrial	5	\$495,000	2	\$6,362,000	7	\$6,857,000
Institutional	2	\$80,000	0	\$0	2	\$180,000
Accessory & misc.	125	\$2,319,800	2	\$26,000	127	\$2,345,800
<b>Total</b>	<b>268</b>	<b>\$18,742,500</b>	<b>11</b>	<b>\$6,794,000</b>	<b>279</b>	<b>\$25,536,500</b>

### Building Report – Chaleur Rural District (CRD)

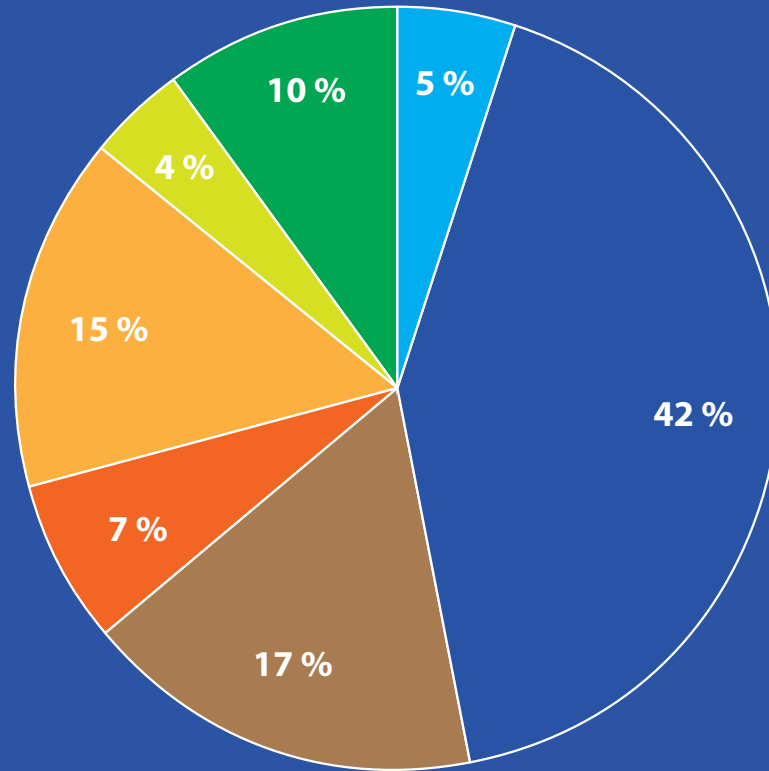
The municipality of Belle-Baie registered 22 new single-family homes and 12 new multi-family homes. After experiencing a decline between 2012 and 2015, the number of new housing units created through new constructions, renovations, or expansions has been on the rise since 2016. To provide a more representative picture of construction activity across the entire territory served by the CRSC, the construction data from the CRSC's Planning Services has been combined with those from the City of Bathurst. In total, 648 permits were issued across the entire territory, with a total value of 46.2 million dollars.

### Cumulative Building Report

Sector	Bathurst (c)		Belle-Baie		Belledune		DRC		Total	
	N°	Value	N°	Value	N°	Value	N°	Value	N°	Value
Mobile and recreational	7	\$737,371	18	\$800,500	3	\$156,000	8	\$712,600	36	\$2,406,471
Residential: 1 and 2 family	89	\$5,509,795	93	\$10,476,200	3	\$230,000	23	\$2,953,500	208	\$19,169,495
Residential: multi	14	\$3,990,032	14	\$3,978,000	0	\$0	1	\$30,000	29	\$7,998,032
Commercial	36	\$2,752,412	11	\$493,000	1	\$20,000	0	\$0	48	\$3,265,412
Industrial	1	\$125,000	5	\$495,000	2	\$6,362,000	0	\$0	8	\$6,982,000
Institutional	4	\$397,162	2	\$180,000	0	\$0	3	\$1,300,000	9	\$1,877,162
Accessory & misc.	162	\$1,672,381	125	\$2,319,800	2	\$26,000	21	\$495,460	310	\$4,513,641
<b>Total</b>	<b>313</b>	<b>\$15,184,153</b>	<b>268</b>	<b>\$18,742,500</b>	<b>11</b>	<b>\$6,794,000</b>	<b>56</b>	<b>\$5,491,560</b>	<b>648</b>	<b>\$46,212,213</b>



## Building Permits by Category



The Planning Services approved thirty-two subdivision plans in 2023, creating 37 building lots and ten (10) parcels. The Planning Services also approved several deeds of transfer, rights of way, easements, and survey plans.

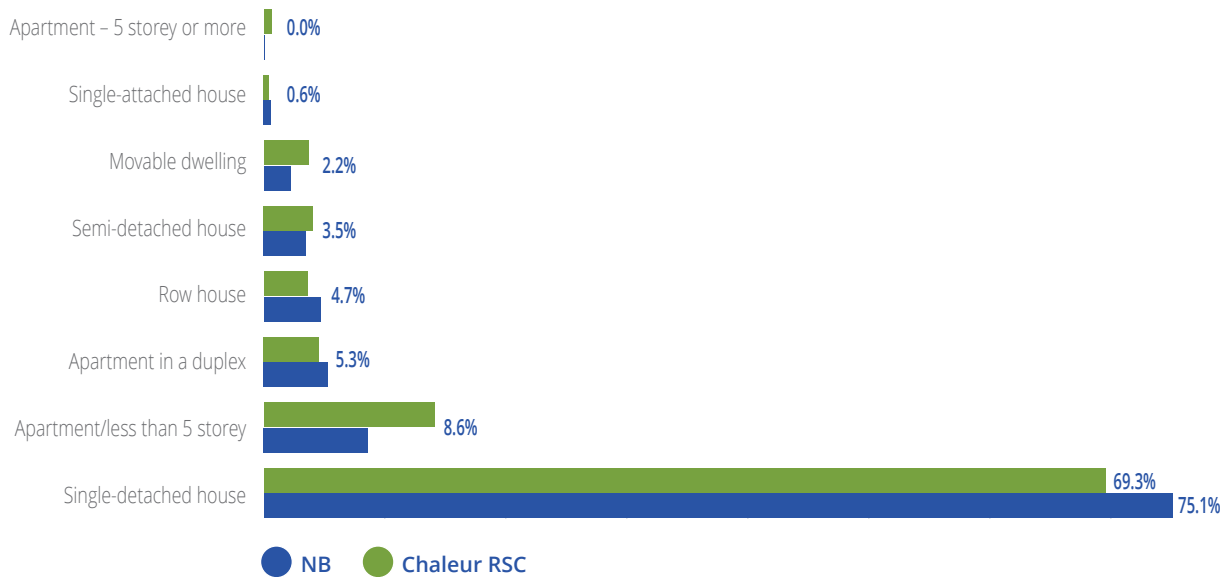


Most of the dwellings in the Chaleur Region are single detached houses. Conversely, the proportion of apartments in multi-family housing units is lower than the provincial average.

The percentage of rented housing units is below the provincial average: 77% of the housing units in the Chaleur Region are occupied by the owner compared with 74.4% in the province overall.

**Regional Planning Advisory Committee (RPAC)**

**Household and Dwelling Characteristics**



The Regional Planning Advisory Committee (RPAC) is composed of 9 members, all of whom are non-elected citizens. The municipality of Belle-Baie is represented by four (4) citizens, Belledune by two (2), and the Chaleur Rural District (CRD) by three (3). Each member can serve up to two (2) terms of four (4) years each. These terms are staggered to ensure continuity and the presence of experienced members within the committee.

The main responsibility of the committee is to review requests for variances to the current zoning and subdivision standards. It must also provide opinions on any project involving the adoption or amendment of a rural plan. Additionally, the committee has certain powers concerning temporary permits and the approval of private access and public streets.

The committee is chaired by Mr. Georges Daley, while Mr. Alain Guitard serves as the Vice-Chair.

### Regional Planning Advisory Committee 2003

Members	Representing	Attendance	End of term (March, April...)
Alain Gauvin	Belle-Baie	6 of 9	2027
Alain Guitard	Belle-Baie	9 of 9	2026
Mario Comeau	Belle-Baie	8 of 9	2026
Daniel Roy	Belle-Baie	9 of 9	2027
Ginette Card	Belledune	9 of 9	2026
Susan Furlotte	Belledune	9 of 9	2027
David Lebreton (finished June 2023)	CRD	2 of 3	2026
Jean-Claude Friolet (since October 2023)	CRD	2 of 3	2026
George Daley	CRD	8 of 9	2027

Normally the committee meets on the second Tuesday of each month, unless there are no requests that justify holding a meeting. The Committee held nine meetings in 2023, during which 16 proposed amendments to a rural plan were reviewed in order to provide recommendations to the relevant municipal or provincial authorities. The Committee also reviewed 18 requests for variances to a rural plan. In total, the committee reviewed 42 requests:

### Decisions of the Regional Planning Advisory Committee (RPAC) 2023

	Private access, location of public street	Opinion on proposed rezoning or adoption of a by-law	Conditional use	Approval (permits) temporary	Non-conforming use	Variances to zoning or subdivision bylaw	Total
<b>Municipality</b>							
Belledune	0	2	0	0	0	0	2
Belle-Baie	1	14	0	6	0	16	37
<b>Parish</b>							
CRD Chaleur	1	0	0	0	0	2	3
<b>Total</b>	<b>2</b>	<b>16</b>	<b>0</b>	<b>6</b>	<b>0</b>	<b>18</b>	<b>42</b>





## SOLID WASTE MANAGEMENT

### SERVICES OFFERED

The Solid Waste Management Division of the CRSC provides residential and commercial waste management services to the region. These services are provided through a waste collection and recycling collection program.

Among its facilities, it operates an engineered Sanitary Landfill site where leachate and landfill gases are treated securely. It also has an on-site depot for hazardous household waste (HHW) and a mobile unit dedicated to the collection of HHW and electronic waste. Additionally, it has a specially designated area for construction and demolition (C&D) waste.

Since 1995, the Red Pine Landfill Site has provided waste disposal services to the Restigouche, Acadian Peninsula and Greater Miramichi regions. This site plays a crucial role in sustainable waste management for these communities.

In 2017, the Greater Miramichi Regional Service Commission (GMRSC) joined the CRSC's recycling program, further strengthening its shared commitment to waste reduction and environmental protection. Through this collaboration, it has been able to enhance its efficiency and offer even more robust waste management solutions to its citizens.

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## TECHNICAL COMMITTEE

The Solid Waste Division of the CRSC obtains advice, guidance, and insight from the Solid Waste Environmental Monitoring and Technical Committee, who normally meet four (4) times per year. The committee plays a monitoring role with the staff of Solid Waste Management with regards to the technical operations of the site. In 2023, the committee met three (3) times to discuss the following topics:

- 2023 infrastructure work
- Update on the new monitoring program
- Reviewed the watering sampling procedure performed by Pollu-Tech
- Reviewed the tri-annual monitoring report
- Revised the Infrastructure work proposed for 2024

**In 2023, the Committee was comprised of the following members:**

Members	Présences	Absences
<b>Paul Arseneault</b>   Mayor of Belledune	3	0
<b>Paul Fournier</b>   Public representative	3	0
<b>Jean-Claude Friolet</b>   Allardville representative	3	0
<b>Éric Gauvin</b>   Allardville representative	3	0
<b>Susan Motty</b>   Pabineau First Nations representative	0	3
<b>Jean-Charles Robichaud</b>   Allardville representative	3	0



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**NEW AND ON-GOING CAPITAL PROJECTS IN 2023**



**CONSTRUCTION OF CELL 15**



**EXTENSION OF THE BIOGAS COLLECTION PIPE**





**REPAIRS TO A LEAK IN THE BIOGAS EXTRACTION SYSTEM**



**REPAIRS TO THE GEOMEMBRANE LINER**

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## OTHER IMPROVEMENT PROJECTS

### → Geo-technical study

A soil investigation was performed to establish a new clay source for the construction of future cells. The project was split into two (2) phases. Phase 1 entailed completing a series of test pits to verify whether a clay source was present, this was completed in 2023. Phase 2 would then be completed to determine the full extent of the clay source.



### → Implementation of the water quality monitoring program (underground and surface)

The program was divided into three phases and Phase 1 was completed in 2023. Phase 1 included the introduction of the new sampling parameters and revised sampling stations for additional surface water and underground drains to the program. monitoring. The installation of six (6) new wells, shallow and intermediate, at three (3) locations on the property.

### Technical Landfill

Most of the Solid Waste Management Services are related to the operation of the landfill site, which accounts for more than 85% of CRSC's activities.



## 2023 REVENUES AND QUANTITIES OF WASTE MANAGED AT THE LANDFILL SITE

In 2023, the total quantity of waste received at the site was 81,386 metric tons (t), an increase of .064% from 2022 (80,875 t), of which 21,052 t originated in the Chaleur Region. The CRSC received 60,334 t of waste from the Greater Miramichi, Acadian Peninsula, and Restigouche regions.

An additional 9,299 t of construction and demolition debris (C&D) were received (compared with 8,613t in 2022), 3,965 t of which came from the Chaleur Region. We also treated 1,246 t of sewage sludge (compared with 1,140 t in 2022) from the City of Bathurst sewage treatment plant.

This means that, in 2023, the technical landfill operations team managed 91,931 metric tons of waste, an increase of 1,303 t or 1.44% from 2022. Total revenue from disposal for the Solid Waste Division in 2023 was \$6,111,285.

TONNAGE AREA	2023 Metric tons	2022 Metric tons	2021 Metric tons	2020 Metric tons
Chaleur- regular waste	21,052 mt	20,484 mt	19,790 mt	18,430 mt
APRSC	25,544 mt	25,597 mt	26,013 mt	24,711 mt
Restigouche RSC	13,460 mt	13,417 mt	14,257 mt	14,256 mt
Greater Miramichi RSC	21,330 mt	21,377 mt	21,354 mt	19,931 mt
C & D	9,299 mt	8,613 mt	9,817 mt	11,596 mt
Sludge – City of Bathurst	1,246 mt	1,140 mt	1,353 mt	1,442 mt
<b>TOTAL</b>	<b>91 931 mt</b>	<b>90 628 mt</b>	<b>92 584 mt</b>	<b>90 366 mt</b>

## TIPPING FEES

The tipping fee for 2023 increased to \$70.00/t for all regions. The following table shows the various tipping fees charged to our clients over the past four (4) years.

SERVICE	2023	2022	2021	2020
Regular waste-Chaleur	\$70	\$65	\$65	\$65
Regular waste RSC-Northumberland	\$70	\$65	\$65	\$65
Regular waste RSC-PA	\$70	\$65	\$65	\$65
Regular waste-Restigouche	\$70	\$65	\$65	\$65
C&D – all regions	\$35	\$32	\$32	\$32
Recyclables	\$40	\$40	\$40	\$40
HHW/E-waste	\$0	\$0	\$0	\$0

Note that the collection and disposal of Household Hazardous Waste (HHW), as well as electronic waste (E-waste), is free of charge to all citizens of the Chaleur Region.



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## ENVIRONMENTAL MONITORING

### Monitoring Wells

The Solid Waste Division (Red Pine Landfill) currently has a total of 26 monitoring wells and eight (8) underground drainage systems around the property. Groundwater samples are collected on a quarterly basis by Pollu-tech, an independent monitoring company. Sampling is done in accordance with current industry standards.

The focus of the monitoring program is to assess the potential environmental impact of landfill operations on surface water and groundwater systems within the vicinity of the landfill site. Roy Consultants was retained by the CRSC to prepare a monitoring report, which was then forwarded to the Department of Environment, as per our certificate of approval (COA).

### Sedimentation Ponds

All surface water runoff and leachate produced are directed to our primary and secondary sedimentation ponds. The water is analyzed quarterly for total suspended solids (TSS). All the water treated at the Red Pine Landfill Site is then discharged into the Red Pine Brook.

### Leachate Treatment

The landfill-treated leachate is sampled weekly at various locations to ensure that proper treatment levels are achieved. Both raw and treated leachate are analyzed and then compared to gauge the efficiency of our water treatment system. The system used to treat the leachate from the landfill is based on a complex series of aeration ponds and biofilters.





## Power Generation Facility

In 2017, NB Power signed an agreement to purchase approximately 6,000 megawatt hours of energy annually from the Chaleur Regional Service Commission over the next 20 years. The energy is produced by an electrical generator powered by biogas.

In 2023, the generator produced a total of 2,940.95 megawatts of energy, for revenue of \$398,311. Based on our annual projections this represents an overall efficiency of 49%. The decrease was primarily due to a mechanical breakdown of the transformer. The generator was out of service from January to May 2023.



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## **PUBLIC EDUCATION & AWARENESS**

### **Awareness**

Awareness raising is an ongoing process at the CRSC, and can be subdivided into two broad categories: mass awareness raising and local awareness raising.

#### **Mass Awareness**

Mass awareness is that which targets the general public. It uses various channels ie. radio, written press, posters, digital application, social networks, etc. Thanks to all these means, the CRSC communicates, informs and educates the citizens of its region about its various waste diversion programs, and the importance of recycling both locally and on a global scale.

Short, precise awareness-raising messages were broadcasted on the radio, in French and English, on the most popular channels and preferably during prime time, to reach as many people as possible. Likewise, a video on recycling was filmed in collaboration with the Le Titan d'Acadie – Bathurst Hockey team, and was broadcasted several times a day at strategic locations (crossroads, restaurants, etc.).

Since 2023, world environment days are celebrated with at least one concrete activity directly relating to the theme of the day. For this reason a presentation on waste sorting was carried out at Place des Jeunes primary school (Bathurst) on March 22, World Recycling Day. Another presentation on plastic waste took place at CCNB in Bathurst on April 22 on World Earth Day.

Awareness messages are also constantly published on our social media, and reach a large number of people in the region, especially young people. Our digital application, widely adopted and appreciated by residents of the region, continues to send collection day reminder notifications to citizens, resulting in a high collection rate.

#### **Local Awareness**

Local awareness raising involves a small number of people, ranging from one to a few dozen people. It is generally done around a specific subject (waste sorting, composting, etc.), and mainly uses meetings, presentations, guided visits to the landfill center and participation in public events.

Workshops on the use of composters and digesters (green cone) are regularly organized in schools and communities across the region. When necessary, schools principals are met to discuss the quality of recyclable waste from their schools, in order to reduce the contamination rate which remains high in several schools.

The CRSC also participate in the Beresford Volunteer Firefighter Expo every year, providing an opportunity to meet numerous visitors at the CRSC booth and discuss its programs, products, and services.

### **Recycling**

Environmental protection has been at the heart of CRSC's operations for many years. Since its green shift in 2008, the CRSC has been doubling its efforts to listen to the community and provide superior quality services.

Recyclable material from the Chaleur and Greater Miramichi regions are received at the CRSC's transfer station at the Red Pine Landfill Site in Allardville. In 2023, recyclable material collected in the Chaleur and Greater Miramichi regions were sent to the Eco360 sorting centre in Moncton, N.B. This sorting centre is managed by the Southeast Regional Service Commission.



The CRSC prepared several advertising campaigns to inform and educate residents about the various services offered to the population. Residents were able to access information on social media and on the CRSC's webpage.

The Commission noted a slight decrease of 7.37% in tonnage from recyclable materials in 2023 compared to 2022. The additional material from the Restigouche region was a factor in the increase in recyclable materials in 2022.

**Table 1 – Quantities of recyclable materials received at the Red Pine site since 2020**

REGION	2023	2022	2021	2020
Chaleur	1 544 t	1 529 t	1 616 t	1 312 t
Grand Miramichi	1 514 t	1 578 t	1 563 t	1 265 t
Restigouche	0 t	194 t	116 t	0 t
<b>TOTAL</b>	<b>3 058 tm</b>	<b>3 301 tm</b>	<b>3 295 tm</b>	<b>2 577 tm</b>

**Table 2 – Proportion of recyclable materials vs. waste collected curbside within the Chaleur Region**

REGION	Recyclable Materials (t)	Waste (t)	Total (t)	Recyclable Materials (%)
Bathurst	512	2,831	3,343	15.3%
Belledune	60	493	553	10.8%
Beresford	191	1,231	1,422	13.4%
Nigadoo	39	286	325	12.0%
Petit-Rocher	110	653	763	14.4%
Pointe-Verte	40	317	357	11.2%
C1 – Dunlop to Free Grant	136	980	1,116	12.2%
C2 – North and South Tetagouch	122	769	891	13.7%
C3 – Madran to Tremblay	116	882	998	11.6%
C4 – Big River to Goodwin Mill	68	495	563	12.1%
C5 – Allardville to Saint-Sauveur	74	522	596	12.4%
C6 – Salmon Beach to Pokeshaw	44	307	351	12.5%
Pabineau First Nation	4	104	108	3.70%
ICI	28	11,182	11,210	0.25%
<b>Région Chaleur</b>	<b>1,544</b>	<b>21,052</b>	<b>22,596</b>	

## Other Waste Diversion Services

Our communication and education programs continue to have an impact on all our waste diversion services, especially the participation rates of our citizens in our household hazardous waste (HHW) and E-waste collection.

Solid Waste Management provides free collection and safe disposal of Household Hazardous Waste for residents of the region. The service is provided through a permanent on-site HHW Depot located at the Solid Waste Facility, open during regular business hours, several battery depots throughout the region, and several mobile HHW collections in the spring and fall. Additionally, several drop-off points for dead batteries and burnt-out light bulbs are available at various businesses and schools throughout the region. The exhaustive list can be found on the CRSC website: [www.csrchaleurrsc.ca](http://www.csrchaleurrsc.ca).

These initiatives ensure the safe and environmentally friendly management of hazardous household waste while providing convenient access for the region's citizens.

The following is a list of materials received as part of the CRSC's 2023 HHW Program:

Material	2023	2022	2021
Acids	240 L	160 L	80 L
Bases	560 L	320 L	320 L
Flammable liquids	3,600 L	3,280 L	5,520 L
Oxidizing liquids	240 L	240 L	240 L
Pesticides	320 L	240 L	240 L
Flammable aerosols	800 L	560 L	800 L
Aerosol paint	720 L	640 L	800 L
Propane (camping)	640 L	640 L	720 L
Batteries	900 kg	600 kg	3,900 kg
Paint	16,280 L	18,920 L	25,080 L
Fuel/gas	820 L	820 L	1,435 L
Antifreeze	1,025 L	820 L	3,690 L
Used oil	5,000 L	6,000 L	5,000 L
Propane tanks	1,300 L	1,300 L	1,690 L
Automobile batteries	2,286 kg	1,980 kg	2,034 kg

## E-WASTE

The CRSC continued to accept residential electronic waste in 2023. The waste is collected year round at a drop-off location at the Red Pine site. Electronic waste is a service free of charge for all citizens in the Chaleur Region. The volume of E-waste sent for recycling in 2023 was down from 2022, with a total of 17.48 t recycle.

YEAR	TOTAL RECYCLED 2023	TOTAL RECYCLED 2022	TOTAL RECYCLED 2021
2023	17.48 t	28.35 t	26.31 t

## **Encorp Atlantique Inc.**

The NB Beverage Containers Program was established in 1992 to reduce the amount of waste going into landfills. Every consignee bottle collected through the residential curbside recycling program is sorted at the Eco360 sorting centre in Moncton, N.B. The returnable bottles are then shipped and recycled within the province of N.B. at one of Encorp Atlantic Inc.'s redemption centres. In 2023, a total of 1,330,040 containers were recycled through the residential curbside recycling program for a total revenue of \$66,502.

## **Atlantic Dairy Council**

The CRSC signed an agreement with the Atlantic Dairy Council (ADC) on September 1, 2016, to recycle plastic coated milk containers received through our residential recycling program. The agreement is for 10 years. The Commission agrees to collect fluid milk cartons through its recycling program and to ship them to the sorting centre. The ADC also agreed to pay the CRSC a direct recycling fee of \$260/t of plastic coated fibre collected in the Chaleur Region, plus \$159.25/t of plastic coated fibre processed at our recycling facility. In 2023, a total of 16.984 t were collected and processed from the Chaleur Region, and 16.652 t were processed from the Greater Miramichi Region. The total revenue received in 2023 was \$9,772.

## **New Brunswick Environmental Trust Fund**

In May 2023, the Minister of NB Department of Environment and Local Government announced the projects funded through the 2023-2024 Environmental Trust Fund. The CRSC received funding for the following projects:

### **→ Education and Awareness: Collection of recyclable materials – ICI sector – \$30,000**

As its name indicates, the project entitled "Awareness and collection of recyclable materials - Sector ICI" focused on two main components: (i) public awareness on the one hand, and (ii) the collection of recyclable materials on the other. Institutions, businesses, and industries were particularly targeted. The activities began on April 1, 2023, and ended on March 31, 2024. They consisted of communications through the media and digital publications, as well as activities to collect recyclable materials in schools.

As part of this project, we focused on raising awareness, which is often neglected when it comes to waste management. Regarding the collection of recyclable waste, we have focused our efforts on schools. Due to funding received, we were able to pay for the collection of recyclable waste in all schools in the Chaleur region, namely nine (9) French-speaking schools and six (6) English-speaking schools, for a total of eight (8) tonnes of recyclable materials collected.

### **→ Public Awareness: Waste Diversion – \$25,000**

The project entitled Public Awareness – diversion of hazardous household waste had the objectives of (i) raising awareness among populations for responsible management of their hazardous household waste and (ii) collecting this waste from households in the Chaleur region. It was carried out from April 1, 2023, to March 30, 2024. The project saw two major mobile collection campaigns among communities thanks to funding received from the environmental trust fund, one of which was in the spring and the other in fall. 1,108 people participated in these collection activities for a total of 28,836 kg of hazardous waste collected.



This project was justified by the fact that hazardous household waste such as end-of-life electronic equipment (computers, tablets and mobile phones, printers, televisions, etc.), cosmetic products (detergents and beauty products), products various chemicals (acids, antifreeze, used oils, paints, etc.), etc. are not part of the classic household waste collection program, however, they have a great potential to harm the environment and human health, hence their classification as “hazardous waste”.

## Human Ressources

Labor relations between unionized employees and management representatives are friendly and harmonious. We are very proud of the work accomplished in 2023 and sincerely thank all our employees for their continued hard work and commitment in the delivery of our services.

### List of employees

**Dayna Carroll** | Director of Solid Waste Management

**Sonya Levesque** | Administration Manager

**Claudia Gionet** | Secretary

**Jacqueline Raïche** | Scale Operator

**Bryan Carr** | Security Guard

**Aurélien Douadji** | Environmental Manager

**Yvon Richard** | Environmental Technologue

**Paul Godin** | Operations manager

**André Plourde** | Operations Supervisor

**Sylvain Parisé** | Maintenance Attendant

**Conrad Larocque** | Heavy Equipment Operator

**Martin Noël** | Heavy Equipment Operator

**Serge Plourde** | Heavy Equipment Operator

**Denis Comeau** | Labourer

**Michel Hachey** | Labourer

**Irénée Didier Plourde** | Labourer

**Marc-André Plourde** | Labourer

**Stéphane Robichaud** | Labourer

**Paul Chamberlain** | Seasonal Labourer

**Bernard Gallagher** | Seasonal Labourer

**René Paulin** | Seasonal Labourer

**Jean-Daniel Sullivan** | Part-time employee

**Joanie Breault** | Part-time employee

**Chloé McLaughlin** | Part-time employee



## TOURISM PROMOTION

“By highlighting the main assets and attractions of our region, Tourism Chaleur focuses its efforts and resources on promoting the region as a top destination all year round.”

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## MANDATE

The tourism service is mandated to ensure the regional direction of tourism promotion, serving as a bridge for all partners to support and expand the tourism offer. The promotion of tourism involves disseminating information to encourage current and potential visitors to visit the Chaleur region, establishing itself as the CRSC's tourism promotion agency (regional destination marketing organization - RDMO).

As part of its tourism promotion mandate, Tourism Heritage and Culture (THC) will continue to bring its marketing and research expertise, focusing on national external marketing campaigns.

### Purpose, Vision, Mission

A new purpose, vision, and mission, along with a new strategic plan, were adopted by the board of directors on November 17, 2022, guiding our efforts.

#### Purpose

To maintain the dynamism (attraction, innovation, pride) of the region to support the well-being of locals.

#### Vision

To be the leader of the tourism ecosystem in the Chaleur region.

#### Mission

To promote the Chaleur region and provide the necessary resources for tourism development, respecting the identity, heritage, and living environment of the locals.

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## SURVEY – JULY AND AUGUST 2023

### Economic Impact

**\$5,224,519**

### Visitors

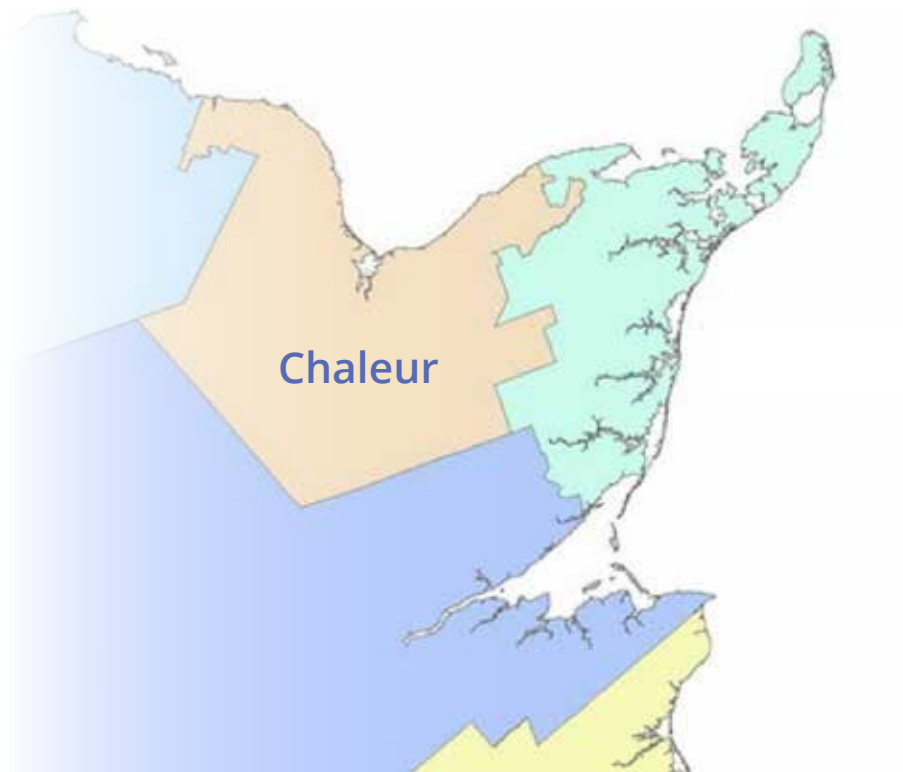
**67,011**

### First time in the Chaleur region

**22%**

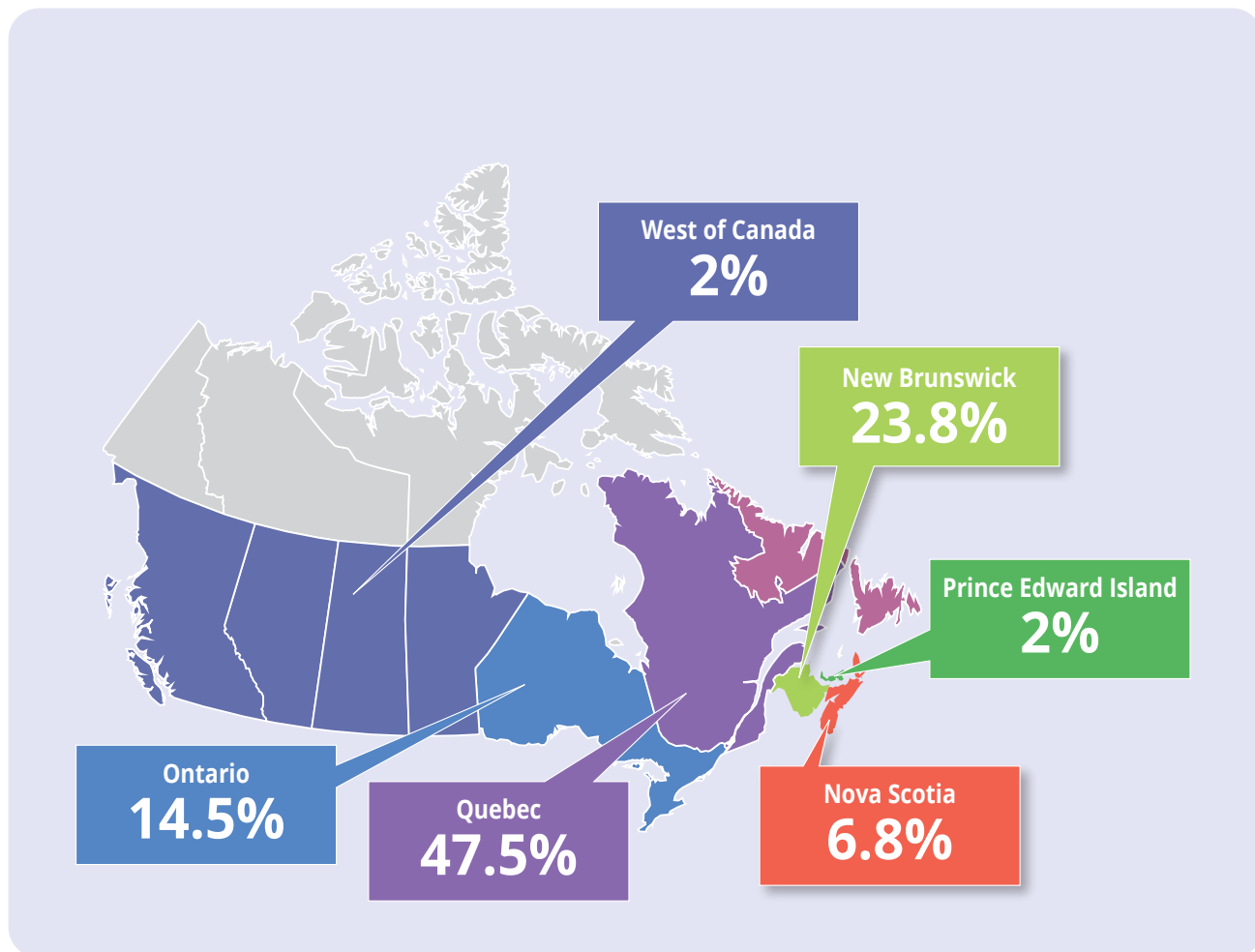
### Returning to the Chaleur region

**78%**

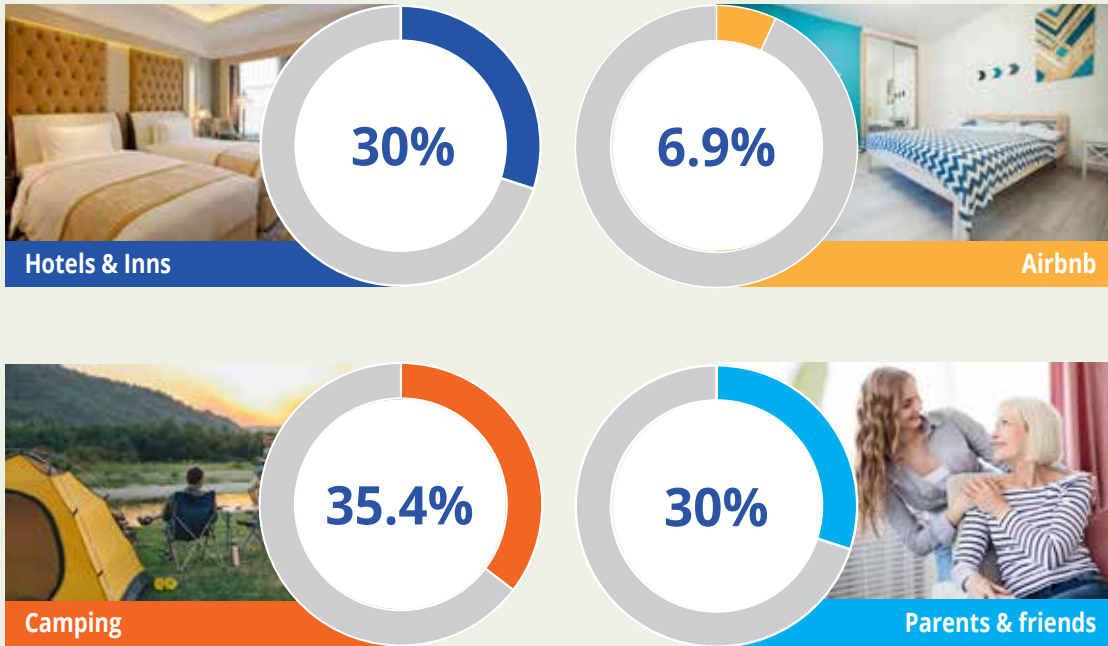




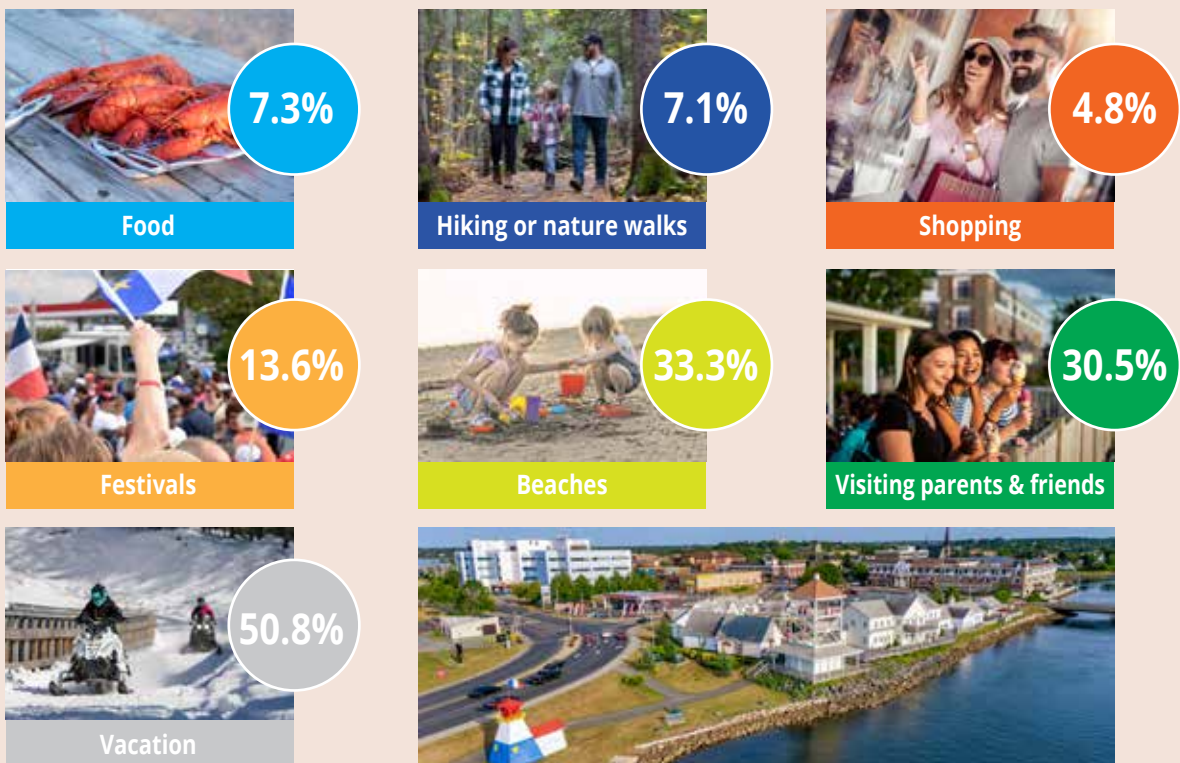
## Profile of visitors to the Chaleur Region (from the survey)



## Accommodation



## Main Motivation



## MARKETING

### Social Media



#### FACEBOOK:

The number of **followers** on the “**Tourisme Chaleur Tourism**” Facebook page **increased by 6% in 2023**.

**47 events were shared** and a summer series titled “**Foodie Friday**”, which highlighted local restaurants every Friday on Facebook and Instagram.

**8.3M post views in 2023**, an **11% increase** compared to 2022’s **7.5M post views**.



#### YOUTUBE:

**Four (4) new videos** were shared on the **Chaleur Tourism YouTube channel** in 2023, totaling **9,854 views** compared to **4,421** in **2022**, representing a **123%** increase.



#### INSTAGRAM:

**286 new followers** were reached on Instagram in 2023, up from **2,102** in 2022, recording a **9% increase**. The Chaleur Tourism post reach also increased by **24.8%**, from **178.5K** in 2022 to **223.1K** in 2023.

### Trade Shows

The staff participated in the “**Salon Péninsule**” in Caraquet from April 21 to 23. Additionally, they attended **four (4) trade shows** with the Northern Odyssey:

- Motorbike**  
Quebec City (February 10-12)
- RV**  
Montreal (March 2-5)
- RV**  
Quebec City (October 26-29)
- Snowmobile and ATV**  
Quebec City (November 3-5)



### Website



In **2023**, over **110,000 users** visited the **Chaleur Tourism website**, with an average engagement time of **46 seconds**.



### Digital Marketing

#### WINTER

(Nov. 21, 2022 – Mar. 31, 2023)

#### Total impressions:

**4,630,709**

Google Ads: **1,118,176**

Meta: **3,512,533**

#### Total clicks:

**74,752**

Google Ads: **56,707**

Meta: **18,045**

#### SUMMER

(May 5 – Aug. 31, 2023)

#### Total impressions:

**6,940,537**

Google Ads: **2,686,985**

Meta: **4,253,552**

#### Total clicks:

**20,125**

Google Ads: **4,431**

Meta: **15,694**

#### AUTUMN

(Aug. 30 – Nov. 10, 2023)

#### Total impressions:

**1,929,731**

Google Ads: **452,844**

Meta: **1,476,887**

#### Total clicks:

**8,851**

Google Ads: **2,277**

Meta: **7,450**



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## COMMUNITY PARTICIPATION

In 2023, the organization continued to play an active and engaged role in various community initiatives and strategic partnerships to promote the tourism and economic development of the Chaleur region.

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## ANNUAL TOURISM FORUM

The 2023 Tourism Forum, titled “**A Journey Towards Excellence,**” was held at Gowan Brae Golf & Country Club on November 29. This event brought together more than **60 participants** and addressed essential themes such as digital growth, customer service excellence, cultural skills in the workplace, promoting New Brunswick flavors, and sales success. This forum was a valuable opportunity for training and networking for tourism professionals in our region.







## ECONOMIC DEVELOPMENT

### VISION

A region that is economically, socially, and culturally prosperous!

### CORES VALUES

Collaboration

Education

Integrity

Open-mindedness

Imagine Chaleur, the Economic Development Service of the CRSC, positions itself as the leading economic development agency in the Chaleur region. Our goal is to promote the unique advantages that the region offers to investors, businesses, and residents. By supporting regional and community economic development initiatives and maintaining an attractive business environment, we foster the creation of new businesses, support the growth and retention of established businesses, and attract and retain a qualified workforce for the region.

## Labour Market Partnership Forum

The purpose of the Labour Market Partnership Forum (LMPF) is to bring together key stakeholders of the Chaleur Region to collaborate on addressing labor market challenges and opportunities. The forum typically aims to:

**Identify and Address Labor Market Needs:** The LMPF helps identify current and future labor market needs, skills gaps, and employment trends within a region or sector.

**Develop Strategies for Workforce Development:** The forum collaborates to develop strategies that enhance workforce skills, promote job creation, and improve employability.

**Facilitate Collaboration:** It encourages collaboration between various sectors to ensure that labor market policies and programs are aligned with the needs of employers and workers.

**Support Economic Development:** By addressing labor market issues, the LMPF contributes to broader economic development goals, ensuring a well-trained and adequately supplied workforce.

The forum acts as a platform for dialogue, sharing best practices, and implementing initiatives that benefit the overall labor market.

In 2022, a strategic plan was initiated, and all items were completed by 2023. Highlights include the establishment of a comprehensive database, a business survey, and its sensitization campaign led by Imagine Chaleur staff. Additionally, the CCNB successfully enrolled 250 new international students, reaching its target. The CENB initiated a matching program to help new graduates obtain employment. This program exceeded its objective of placing 12 students, with 17 new student placements within the Chaleur Region. Working NB facilitated the recognition of prior learning for new arrivals, with navigators in place to provide assistance. The Chaleur Chamber of Commerce launched a hiring project for individuals aged 50 and over as an initiative to address the region's manpower shortage. The forum is composed of:

Members - October 5, 2023 Meeting	Attendance	Absence
Dina Lavoie   Working NB	1	0
Francesco Viglione   ONB	1	0
Stéphane Losier   Working NB	1	0
Kim Chamberlain   CRSC	1	0
Jonathan Tower   CCNB	0	1
Donald Hammond   ONB	0	1
Jocelyne Hachey   CRSC	0	1
Marc Pelletier   District scolaire francophone Nord-Est	0	1
Michel Caron   CCNB	1	0
Denis Roy   CBDC Chaleur	0	1
Véronique Luce   Workforce Coordinator	1	0
Émilie Dilhac   Economic Development Specialist	1	0
Shirley de Silva   Director	1	0

## Economic and Tourism Development Advisory Committee

Under the approval of the Board of Directors of the Chaleur Regional Service Commission (CRSC), an Economic and Tourism Development Advisory Committee was established to provide direction and advice to staff and to make recommendations to the Board composed of the following members:

Members	Attendance	Absence
<b>Kim Chamberlain</b>   Chair (CRSC)	0	1
<b>Jennifer Claversey-Moffitt</b>   Industrial Sector	0	1
<b>André Frenette</b>   Intermodal Transport Sector	1	0
<b>Gesner Hudon</b>   Energy Sector	1	0
<b>Terry Richardson</b>   Pabineau First Nation	0	1
<b>Denise Boudreau</b>   Tourism Sector	1	0
<b>Mireille Roy</b>   Tourism Sector	0	1
<b>Shirley de Silva</b>   Service Director	1	0

As a newly established committee, the members met once in 2023.

## Recruitment, Welcoming, and Retention Committee for Newcomers in Health

As part of our Chaleur Region Healthcare Recruitment and Retention Initiatives, funded through the Community Promotional Funding Program, a steering committee comprised of key stakeholders and healthcare decision-makers was established, as follows:

Members
<b>Francesco Viglione</b>   Multicultural Association Chaleur Region
<b>Nicolas Feillard</b>   Chaleur Regional Multicultural Association
<b>Nivosoa Ravololomboahang</b>   Vitalité Health Network
<b>Abdoul Agiz Dia</b>   Caregiver – Vitalité Health Network
<b>Ndeye Rama Ndiaye</b>   Caregiver – Vitalité Health Network
<b>Véronique Luce</b>   Workforce Coordinator, Imagine Chaleur
<b>Émilie Dilhac</b>   Economic Development Specialist, Imagine Chaleur
<b>Shirley de Silva</b>   Director, Imagine Chaleur

**We designed three unique in-house programs to guide our initiatives and align with the Department of Health’s expectations:**

**Welcoming Healthcare Professional Program:** Facilitates a smooth transition for new healthcare professionals, fostering a sense of belonging and boosting long-term retention by providing comprehensive support and integration into their roles and workplace culture.

**Chaleur Region Healthcare Retention Program:** Enhances retention by addressing the unique needs of healthcare professionals with supportive measures and enrichment opportunities, creating a strong sense of community and encouraging long-term careers in the region.

**Cultural Competency and Diversity Training Program:** Deepens understanding and appreciation of diverse cultures among healthcare professionals. Promotes inclusivity through immersive training, workshops, and activities, improving engagement with diverse patients and colleagues and fostering a harmonious workplace culture.

### As part of this initiative we created marketing tools:

**Welcome Package:** Created a comprehensive welcome package for new arrivals, which includes essential information about the Chaleur Region, key contacts, and resources.

**3D Immersive Experience:** Utilized innovative technology to create immersive experiences related to transitions. Developed a virtual tour of the hospital environment to engage potential recruits at recruiting events, enhancing understanding and communication of complex concepts through immersive experiences.

**Promotional Articles:** Developed promotional articles to communicate services and essential information about the region.

**Networking Event:** Organized a networking event to facilitate connections and collaborations among new arrivals and the community. Provided opportunities for participants to exchange ideas, share experiences, and build relationships.

### Achievements in 2023

Our objective for 2023 was to be prepared for investment, to support a thriving business community, foster workforce development, and stimulate active workforce growth. To achieve these goals, we initiated a variety of strategic actions, starting with the implementation of a Salesforce database encompassing all businesses in the Chaleur region, along with the establishment of a business center for SMEs. We also conducted a business survey, supported by an awareness campaign, with 161 respondents representing 2,340 employees, resulting in a 19% participation rate.

In addition, we carried out several research projects, studies, major events, and developed various support materials:

- Research on the designation of a free trade zone
- Research on an electric vehicle and charging station project
- Ongoing study of a regional energy ecosystem
- Preliminary feasibility study for an Indigenous/Acadian cultural center
- Study and assessment of regional housing needs
- Launch of a study focused on revitalizing our economy through the artisanal sector
- Creation of information packages for potential investors in the Chaleur region
- Partner service presentations, business breakfasts, investor visits, and presentations of businesses available for sale
- Training forum “A Journey to Excellence”
- Launch of the Imagine Chaleur brand and an open house event featuring a visual arts exhibition in Petit Rocher
- Development of social media platforms: Website, Facebook, LinkedIn
- Online information sessions on IRCC’s promotion and support services







## COMMUNITY DEVELOPMENT

Since the implementation of the local governance reform on January 1, 2023, the CRSC has been mandated to ensure a coherent vision and plan in areas such as affordable housing, settlement services for newcomers, and the promotion of diversity, social inclusion, and healthy communities.

In September 2022, some community development initiatives were supported by the integration of the Chaleur Community Inclusion Network within the CRSC. To this end, an agreement was concluded between the CRSC and the Economic and Social Inclusion Corporation (ESIC) so that the CRSC would develop regional projects to achieve the goals of the third pillar of the **Overcoming Poverty Together 3 (OPT3)** plan, which focuses on inclusion and healthy communities. This third pillar will henceforth be the responsibility of the Regional Service Commissions.

The areas of intervention allowing the CRSC to achieve the objectives of the plan are as follows:

- Improving access to mental health and addiction services
- Community transportation services
- School food programs
- Opportunities for recreational and leisure activities

In addition to funding from ESIC, the CRSC could count on the generosity of several partners as well as provincial and federal funding programs to carry out all the initiatives listed below. In fact, the community development service managed to raise a total of \$746,000 in 2023.

**Here is an overview of the various activities:**

### Creation of a Community Development Service

The CRSC has established a community development service consisting of a manager, a coordinator, and administrative support staff.

### Gouvernance

The CRSC created a permanent community development committee, and its mandate was adopted by the board of directors on February 2, 2023. This advisory committee is composed of the following members:

#### Members

**Chris Flann** | Representing the general public

**Katherine Lanteigne** | Representing entrepreneurs

**Patrick Tétieu** | Representing a newcomer and MACR

**George Daley** | Representing the community sector

**Tina Guitar** | Representing the health sector

**Nanette Comeau** | Regional coordinator for the Community Capacity and Resiliency

The committee meets quarterly, provides guidance, and makes recommendations to the board of directors on community development initiatives related to the CRSC's strategic plan and the current New Brunswick Economic and Social Inclusion Plan.

The committee met once in 2023.



## 1. Community Transportation

To maintain the community transportation service for people with reduced mobility, the former Chaleur Community Inclusion Network transferred its adapted van to the CRSC. In 2023, seven (7) volunteers provided 558 rides in the region.

In total, community transportation resulted in 1,251 volunteer hours.

The Community Transportation Service is supported by a committee whose mandate was adopted by the CRSC Board of Directors during its regular meeting on February 16, 2023.

## 2. Chaleur Eat Fresh

The Eat Fresh Chaleur program was established in 2016 by the former Chaleur Community Inclusion Network. Since January 1, 2023, the CRSC community development service has continued to serve vulnerable individuals by facilitating access to healthy and affordable food in its territory. This service, also accessible to the general public, involves the monthly sale of bags of fresh fruits and vegetables at wholesale prices, thus offering significant savings for its clientele.

### **Here is a summary of the program's activities in 2023:**

- Over **50** volunteers for bagging at the distribution center
- **15** volunteers for delivery
- Eight (**8**) distribution centres: Pabineau First Nation, BHS, AMRC, Sportek, Domaine Étudiant School, Croisée de Roberville School, Belledune Recreational Center, Jacquet River School
- Preparation of **5,559** Eat Fresh bags
- **1,800** deliveries
- **\$111,180** in savings for clients in the region

## 3. School Food Programs

### **Healthy Snacks in Schools**

In 2023, three (3) schools in the Chaleur region ordered fruits and vegetables through the Chaleur Eat Fresh service to offer to their students.

### **Healthy Snacks in Libraries**

The CRSC also developed a partnership with three regional libraries to offer healthy snacks once a month. This is made possible through the Chaleur Eat Fresh service as well as community donations and various funding programs.

### **Collaboration with Food Banks for Christmas Boxes**

Food banks purchase vegetables from the Chaleur Eat Fresh service at wholesale prices to provide more in their Christmas boxes.





#### **School Breakfast Projects:**

The community development service has two ongoing school breakfast projects:

- The creation of a School Food Foundation for the Chaleur region.
- The creation of a hub for managing and delivering breakfast food in northeast NB in collaboration with counterparts from Restigouche and the Acadian Peninsula.

The CRSC aims to realize these two projects in 2024.

#### **4. Recreational and Leisure Activity Opportunities**

To promote the region's activities and recreational spaces, the community development service created a sports and leisure booklet distributed in mailboxes across the region, Anglophone district schools, municipal buildings, the Chaleur Region Multicultural Association office, public health offices, and regional libraries. This booklet contains a list of parks, beaches, sports spaces, sports groups, social activities, and suggestions for things to do for the citizens.

A total of 16,000 copies were printed and distributed.

#### **5. Promotion of Volunteering and Services**

With the support of the New Horizons for Seniors Program, the CRSC developed a project to further promote the need for volunteers for its transportation and Eat Fresh Chaleur services. The community development service hired a senior to promote the benefits of volunteering to this demographic group. The service was present with a kiosk at over 20 exhibitions, markets, and activities in the Chaleur region to present its services and recruit volunteers. Additionally, the service launched an online platform, **Bénévole Chaleur Volunteer**, to make it easier for community members to sign up as volunteers and explore various volunteering opportunities within the region.





## PUBLIC TRANSPORT SERVICE

### Public Transportation Services

The community development service manager and the public transportation service coordinator participated in the ESIC transportation symposium on March 22-23, 2023.

A feasibility study for the implementation of a public transportation system in the CRSC territory was conducted by the consultant Vecteur5 in 2023. The recommendations of this study were presented to the CRSC Board of Directors on February 16, 2023. Various service scenarios were also presented to stakeholders during the CRSC's 2024 budget process. Funds for the purchase of four 25-seat buses are included in the CRSC's 2024 capital budget.

A public transportation committee will be created in 2024 to evaluate and support the implementation of this project in part or all the territory.

# PUBLIC SECURITY COMMITTEE

## Public Safety Committee

A public safety committee was established in March 2023 and is composed of representatives from various public safety sectors. Its mandate is to improve communication between police services, fire protection services, and emergency planning officials. Committee members are responsible for identifying major regional issues, establishing priorities, and recommending initiatives to address identified gaps.

In 2023, the committee recommended the distribution of mini emergency kits to the population. The CRSC prepared and distributed 600 emergency kits in the region. This project is ongoing, and the CRSC will continue preparing and distributing kits in 2024.

## Guns & Gangs

The community development service has submitted a funding request to work on reducing gang activity, harm, and firearm use among youth.

The activities will focus on the social determinants of health.

## Planet Youth

In partnership with Public Health, the committee proposes the implementation of a project to prevent and reduce drug use among school-aged youth. Funding requests are underway for this project.





## RECREATIONAL INFRASTRUCTURE **COST SHARING**

The mandate of the committee on sharing the costs of sports, recreational, and cultural infrastructure was adopted by the Board of Directors on March 15, 2023. The committee is composed of the general managers and treasurers of municipalities and the manager of the Chaleur Rural District. The committee met once in 2023. In summary, the committee is mandated to ensure that the CRSC meets the requirements of the Regional Service Delivery Act regarding sports, recreational, and cultural infrastructure. It also ensures that regional infrastructure cost-sharing agreements are effectively and continuously monitored.



# FINANCIAL STATEMENTS





**CHALEUR REGIONAL SERVICES COMMISSION**

CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED  
DECEMBER 31, 2023

**CHALEUR REGIONAL SERVICES COMMISSION**

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to the consolidated financial statements

For the year ended December 31, 2023

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Chaleur Regional Services Commission  
Consolidated financial statements  
Year ended December 31, 2023

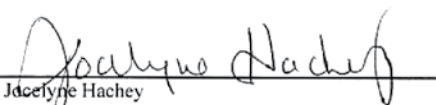
**Management's responsibility for the consolidated financial statements**

The accompanying consolidated financial statements of the Chaleur Regional Services Commission (the "Commission") are the responsibility of the Commission's management and have been prepared in compliance with legislation, and in accordance with Canadian public sector accounting standards as described in Note 2 to the consolidated financial statements. The preparation of consolidated financial statements necessarily involves the use of estimates based on management's judgement, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

The Commission's management maintains a system of internal controls designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded in compliance with legislative and regulatory requirements, and reliable financial information is available on a timely basis for preparation of the consolidated financial statements. These systems are monitored and evaluated by management.

The general manager and board members meet with management to review the consolidated financial statements and discuss any significant financial reporting or internal control matters prior to their approval of the consolidated financial statements.

The consolidated financial statements have been audited by Allen, Paquet & Arseneau, LLP, independent external auditors appointed by the Commission. The accompanying Independent Auditors' Report outlines their responsibilities, the scope of their examination and their opinion on the Commission's consolidated financial statements.

  
Jocelyne Hachey  
Executive Director





INDEPENDENT AUDITORS' REPORT

2.

To the executive director  
and members of the board of the Chaleur Regional Services Commission

*Opinion*

We have audited the consolidated financial statements of the Chaleur Regional Services Commission, which comprise the consolidated statement of financial position as at December 31, 2023, and the consolidated statement of operations, change in net debt and cash flow for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the possible effects of the matter described in the "*Basis for Qualified Opinion*" section of our report, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of the Chaleur Regional Services Commission as at December 31, 2023, and the consolidated results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles as outlined in the Public Sector Accounting (PSA) Handbook.

*Basis for Qualified Opinion*

As stated in note 14 of the financial statements, the last independent study of the site's capacity, remaining site life, and total estimated expenditures related to site closure and post-closure activities took place in 2009. Given that conditions may have changed since then, we cannot confirm the accuracy of the liability for closure and post-closure activities.

*Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Statements*  
Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with PSAB, 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.

In preparing the consolidated financial statements, management is responsible for assessing the commission's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the commission or to cease operations, or has no realistic alternative but to do so.

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

*Auditors' Responsibilities for the Audit of the Consolidated Financial Statements*

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements. As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

INDEPENDENT AUDITORS' REPORT (cont'd)

We also:

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the commission's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the commission's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the commission to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Bathurst, NB

May 15, 2024

*Allen, Paquet & Arseneau LLP*  
Chartered professional accountants

**CHALEUR REGIONAL SERVICES COMMISSION**  
**Consolidated statement of operations**  
**For the year ended December 31**


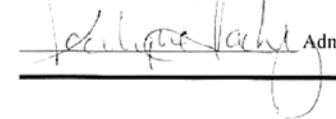
	(Unaudited) Budget <u>Note 25</u>	2023 <u>Actual</u>	2022 <u>Actual</u> (Restated)
<b>REVENUE (Note 26)</b>			
Sale of services	\$ 5,281,677	\$ 5,138,241	\$ 5,121,525
Member fees	2,371,849	2,591,048	2,231,606
Other	1,304,567	1,936,919	899,286
Interest	250,900	581,690	265,963
	<u>9,208,993</u>	<u>10,247,898</u>	<u>8,518,380</u>
<b>EXPENDITURES (Note 27)</b>			
Administration	1,431,548	1,404,679	1,189,721
Financial services	273,172	310,475	257,294
Governance	39,730	32,914	28,415
Post-closing costs	741,039	708,104	663,631
Cooperative and regional planning services	42,461	15,988	20,312
Local planning and building inspection services	527,358	424,047	401,627
Solid waste services	5,189,083	5,145,204	5,058,431
Electricity generation facility services	447,030	300,776	392,231
Regional mandate - Tourism promotion	265,352	297,114	399,568
Regional mandate - Economic development	604,864	595,503	-
Regional mandate - Community development	90,631	137,819	107,320
Regional transportation services	100,545	136,753	102,513
Public safety committee	27,940	17,158	-
Sport, recreation and cultural infrastructure	268,296	258,123	-
	<u>10,049,049</u>	<u>9,784,657</u>	<u>8,600,751</u>
<b>ANNUAL SURPLUS (DEFICIT) (Note 22)</b>	\$( 840,056)	463,241	( 82,371)
<b>ACCUMULATED SURPLUS, beginning of year</b>		10,738,309	13,818,565
Consolidation of CTC and CCIN (Note 18)		-	107,618
Prior period adjustment (Note 19)		-	(3,105,503)
<b>ACCUMULATED SURPLUS, end of year</b>		<u>\$ 11,201,550</u>	<u>\$ 10,738,309</u>



**CHALEUR REGIONAL SERVICES COMMISSION**  
**Consolidated statement of financial position**  
**As at December 31**

	2023	2022 (Restated)
<b>FINANCIAL ASSETS</b>		
Cash (Note 3)	\$ 1,265,132	\$ 998,130
Investments (Note 4)	3,461,992	3,301,365
Accounts receivable	696,438	757,518
Receivable from government agencies (Note 5)	163,454	154,521
Post employment benefits receivable (Note 12)	267,400	225,900
Assets for education and communication plan (Note 6)	74,019	71,047
Funds held in trust (Note 7)	74,288	72,636
Asset for site closure and post-closure care (Note 8)	8,972,886	8,056,401
	<b>14,975,609</b>	<b>13,637,518</b>
<b>LIABILITIES</b>		
Bank loan (Note 9)	876,580	1,422,581
Accounts payable and accrued liabilities	540,013	472,464
Long term debt (Note 10)	6,539,000	6,624,000
Accrued sick leave (Note 11)	81,500	109,000
Deferred revenue (Note 13)	286,000	210,193
Funds held in trust (Note 7)	74,288	72,636
Site closure and post-closure liability (Note 14)	13,391,259	12,693,137
	<b>21,788,640</b>	<b>21,604,011</b>
<b>NET DEBT (Page 6)</b>	<b>( 6,813,031)</b>	<b>( 7,966,493)</b>
<b>NON-FINANCIAL ASSETS</b>		
Tangible capital assets (Note 21)	51,733,973	50,230,544
Accumulated amortization	( 33,909,525)	( 31,700,711)
	<b>17,824,448</b>	<b>18,529,833</b>
Prepaid Expenses	190,133	174,969
	<b>18,014,581</b>	<b>18,704,802</b>
<b>ACCUMULATED SURPLUS</b>	<b>\$ 11,201,550</b>	<b>\$ 10,738,309</b>

Approved by

 Administrator  
 Administrator

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**CHALEUR REGIONAL SERVICES COMMISSION****Consolidated statement of changes in net debt****For the year ended December 31**

	2023	2022
Annual surplus (deficit)	\$ 463,241	\$( 82,371)
Acquisition of tangible capital assets	( 1,503,430)	( 1,452,775)
Amortization of tangible capital assets	<u>2,208,814</u>	<u>2,291,536</u>
	1,168,625	756,390
Acquisition of prepaid expenses	( 15,163)	( 145,801)
<b>DECREASE IN NET DEBT</b>	<b>1,153,462</b>	<b>610,589</b>
<b>NET DEBT, beginning of year</b>	<b>( 7,966,493)</b>	<b>( 4,004,646)</b>
Consolidation of CTC and CCIN (Note 18)	-	107,618
Prior period adjustment (Note 19)	-	(3,105,503)
Increase in tangible capital assets due to prior period adjustment	-	(1,574,551)
<b>NET DEBT, end of year</b>	<b>\$ ( 6,813,031)</b>	<b>\$ ( 7,966,493)</b>

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**CHALEUR REGIONAL SERVICES COMMISSION****Consolidated statement of cash flow  
For the year ended December 31**

	2023	2022 (Restated)
<b>OPERATING TRANSACTIONS</b>		
Annual surplus (deficit)	\$ 463,241	\$( 82,371)
Amortization of tangible capital assets	2,208,814	2,291,536
Accounts receivable	61,081	( 169,373)
Receivable from government agencies	( 8,933)	( 23,613)
Consolidation of CTC and CCIN	-	107,618
Prepaid expenses	( 15,164)	( 145,802)
Accounts payable and accrued liabilities	67,549	( 31,677)
Deferred revenue	75,807	122,224
Accrued sick leave	( 27,500)	1,645
Post employment benefits payable	( 41,500)	( 126,100)
	<u>2,783,395</u>	<u>1,944,087</u>
<b>CAPITAL TRANSACTIONS</b>		
Acquisition of tangible capital assets	( 1,503,430)	( 1,452,775)
<b>FINANCING TRANSACTIONS</b>		
Bank loan	( 546,001)	401,753
Site closure and post-closure liability	698,122	661,728
Repayment of long term debt	( 775,000)	( 780,000)
Proceeds of long term debt	690,000	-
	<u>67,121</u>	<u>283,481</u>
<b>INVESTING TRANSACTIONS</b>		
Change in investments	( 160,627)	107,556
Assets for education and communication plan	( 2,972)	557
Assets for site closure and post-closure care	( 916,485)	( 687,326)
	<u>( 1,080,084)</u>	<u>( 579,213)</u>
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>	<b>267,002</b>	<b>195,580</b>
<b>CASH AND CASH EQUIVALENTS, beginning of year</b>	<b>998,130</b>	<b>802,550</b>
<b>CASH AND CASH EQUIVALENTS, end of year</b>	<b>\$ 1,265,132</b>	<b>\$ 998,130</b>



**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 RSC are regional planning, local planning in the case of CRD, 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 were transferred to and became the assets, liabilities, rights, obligations, powers and responsibilities of the Chaleur Regional Services Commission.

**2. 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 Professional Accountants.

The focus of PSA consolidated 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:

**(a) Reporting entity**

The consolidated financial statements reflect the assets, liabilities, revenues, expenditures and changes in net debt and cash flows of the Commission. The Commission 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.

**(b) Budget**

The budget figures contained in these consolidated financial statements were approved by the Local Government Minister on November 22, 2022.

**(c) Revenue recognition**

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

**(d) 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.

**2. SIGNIFICANT ACCOUNTING POLICIES (continued)**

**(e) Deferred revenue**

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

**(f) Use of estimates**

The preparation of the consolidated financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements and the reported amount of revenues and expenses during the reporting period. These estimates are reviewed periodically, and as adjustments become necessary, they are reported in earnings in the period in which they become known. Actual results may differ from those estimates.

**(g) Financial instruments**

The Commission's financial instruments consist of cash, short-term investments, accounts receivable, receivable from Government Agencies, 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.

**(h) 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.

**(i) Tangible capital assets**

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

	<u>Years</u>
Land	N/A
Land improvements	20 - 30 years
Facilities	20 - 47 years
Roads	20 - 47 years
Machinery and equipment	5 - 47 years
Fleet	5 - 20 years
Computer hardware, software and communication equipment	2.5 years
Waste management:	
Landfill cells	2.5 years
Leachate collection system	20 - 43 years
Treatment process	20 - 47 years
Electricity generation facility	20 - 30 years

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

(i) Tangible capital assets (continued)

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

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

All grants, donations from subdivision developers and other third party contributions 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.

No amortization is calculated on the acquisitions of the current year.

(j) Segmented information

The Commission provides a wide range of services to its clients. 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.

Solid waste management services

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

Electricity generation facility

This department is responsible for the generation of electricity from methane at the landfill site.

Community Development & Transport

This department is responsible for all community initiatives in the region. It supports various local initiatives and promotes the creation of dynamic and attractive communities, with a focus on inclusivity. In addition to improving access to various services in the region through its management of a community transport service, this department actively works to overcome poverty by carrying out various community projects with the help of different partners. It is also working on the implementation of a public transport service, which should be operational soon.

Economic Development and Tourism

This department supports tourist and entrepreneurial initiatives. In terms of economic development, it understands the importance of demographic growth by fostering innovation and creating a welcoming environment for new residents. In terms of tourism, it works closely with industry stakeholders to promote the region's tourist attractions and develop new infrastructure that positions the Chaleur region as a must-visit destination.

Regional sport, recreation and cultural infrastructure and development services

Costs associated with these infrastructures will be shared based on the tax base and a demographic formula. Such cost-sharing models will only be implemented if the host community is willing to provide a supervisory role to a committee representing all entities involved in the financial arrangement.

**CHALEUR REGIONAL SERVICES COMMISSION**  
**Notes to the consolidated financial statements**  
**For the year ended December 31, 2023**

**2. SIGNIFICANT ACCOUNTING POLICIES (continued)**

**(j) Segmented information (continued)**

Other Voluntary Services

The CRSC is encouraged to continue fostering collaboration in other areas. For example, successful cost-sharing efforts for airports, the enforcement of municipal by-laws, engineering services, or Geographic Information Systems (GIS) are all regional initiatives that the CSRC should continue to strengthen.

Public Safety

Through a public safety committee, the CRSC works in partnership with various public safety agencies and emergency services in the region to ensure a safe environment for all residents.

Planning and Urban Development

This department ensures balanced land use, preserves green spaces, promotes social diversity, and ensures equitable access to services and infrastructure. It aims to plan and develop land in a way that protects the population from climate hazards and promotes the economic viability of local and regional infrastructure. It is also tasked with administering zoning, construction, subdivision, and rural plans for participating cities, villages, and unincorporated territories.

**(k) Post employment benefits**

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

**3. CASH**

	2023	2022
Cash (restricted) (Note 24)	\$ 858,705	\$ 618,551
Cash (unrestricted)	406,427	379,579
	<b>\$ 1,265,132</b>	<b>\$ 998,130</b>

**4. INVESTMENTS**

	2023	2022
Term deposit, 4.90%, maturing on June 6, 2024	\$ 36,592	\$ 35,458
Term deposit, 5.30%, maturing on December 8, 2025	386,501	379,070
Term deposit, 5.75%, maturing on December 9, 2024	803,350	764,112
Term deposit, 5.25%, maturing on December 9, 2024	2,223,489	2,114,587
Accrued interest receivable	12,060	8,138
	<b>\$ 3,461,992</b>	<b>\$ 3,301,365</b>

**5. RECEIVABLE FROM GOVERNMENT AGENCIES**

	2023	2022
Canada revenue agency (HST refund)	\$ 163,454	\$ 154,521



**CHALEUR REGIONAL SERVICES COMMISSION**  
**Notes to the consolidated financial statements**  
**For the year ended December 31, 2023**

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

	2023	2022
Cash	\$ 47	\$ 47
Term deposit, 4.30%, maturing on May 8, 2028	59,932	58,444
Term deposit, 6.00%, maturing on July 8, 2024	11,026	10,863
Accrued interest receivable	3,014	1,693
	<b>\$ 74,019</b>	<b>\$ 71,047</b>

As required by the Department of the Environment and in compliance with the May 10, 1995 Solid Waste Agreement entered into by 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 the Environment before disbursing any of the funds

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

**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, 2023.

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

	2023	2022
Term deposit, 5.25%, maturing on November 15, 2027	8,423,629	8,003,447
Term deposit, 5.60%, maturing on November 16, 2027	490,139	-
Accrued interest receivable	59,118	52,954
	<b>\$ 8,972,886</b>	<b>\$ 8,056,401</b>

The liabilities for site closure and post-closure care exceeds the site closure and post-closure assets by \$4,418,373 (\$4,636,736 in 2022). This excess represents the change to PS 3280 norm.

**9. BANK LOAN**

	2023	2022
Line of Credit - Capital Fund	\$ 436,794	\$ 696,990
Line of Credit - Capital Fund	435,171	665,630
Line of Credit - Electricity Generation Facility	4,615	59,960
	<b>\$ 876,580</b>	<b>\$ 1,422,580</b>

**CHALEUR REGIONAL SERVICES COMMISSION**  
**Notes to the consolidated financial statements**  
**For the year ended December 31, 2023**

**9. BANK LOAN (continued)**

The Commission has an authorized line of credit at prime + 0.00% of \$700,000 for the Operating Fund which \$700,000 is unused at December 31, 2023 (\$700,000 in 2022).

The Commission has an authorized line of credit at prime + 0.00% of \$4,368,000 having a maximum authorized amount of \$1,004,000 as of December 31, 2023 for its Capital Fund which \$567,206 is unused at December 31, 2023 (\$3,671,010 in 2022).

The Commission has an authorized line of credit at prime rate + 0.00% of \$825,000 for its Capital Fund which \$389,829 is unused at December 31, 2023 (\$159,370 in 2022).

The Commission has an authorized line of credit at prime + 0.00% of \$3,433,000 for its Electricity Generation Facility which 3,428,385\$ is unused at December 31, 2023 (\$3,373,040 in 2022).

The Commission has an authorized line of credit at prime + 0.00% of \$1,594,000 having no maximum authorized amount as of December 31, 2023 for its Operating Fund which \$1,594,000 is unused at December 31, 2023.

**10. LONG-TERM DEBT**

	2023	2022
BH 48, 1.35% - 3.80%, due 2032, O.I.C. #11-0054 and #11-0066	\$ 365,000	\$ 399,000
BJ 47, 1.25% - 3.70%, O.I.C. #12-0060, repaid in the year	-	81,000
BL 46, 1.20% - 3.70%, due 2034, O.I.C. #13-0001 and #13-0036	770,000	929,000
BQ 52, 1.20% - 2.70%, due 2027, O.I.C. #16-0042	390,000	482,000
BT 39, 2.10% - 3.45%, due 2028, O.I.C. #17-0058	940,000	1,111,000
BU 40, 2.55% - 3.70%, due 2038, O.I.C. #17-0076	2,587,000	2,719,000
BY 47, 0.50% - 1.80%, due 2030, O.I.C. #09-0146 and #19-0034	669,000	760,000
CA 38, 0.85% - 2.38%, due 2031, O.I.C. #10-0034 and #11-0066	128,000	143,000
CD 23, 4.228% - 5.115%, due in 2033, O.I.C. #22-0025	690,000	-
	<b>\$ 6,539,000</b>	<b>\$ 6,624,000</b>

Principal payments of long term debt are due as follows:

2024	\$ 766,000
2025	674,000
2026	695,000
2027	714,000
2028	630,000
Subsequent years	3,060,000
	<b>\$ 6,539,000</b>

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

**CHALEUR REGIONAL SERVICES COMMISSION**  
**Notes to the consolidated financial statements**  
**For the year ended December 31, 2023**

**11. ACCRUED SICK LEAVE**

The Commission provides sick leave that accumulates at a rate of 1.5 days per month for non-unionized employees and can accumulate to a maximum of 240 days. All non-unionized employees hired before 2013 can take a leave with pay for an amount of time equal to the accumulated sick leave to a maximum of 6 months (120 working days). This benefit is not available to employee hired after 2013.

Unionized employees accumulate sick leave at a rate of 1.25 days per month and can accumulate to a maximum of 200 days. They cannot take a leave with pay for an amount of time equal to the accumulated sick leave.

An actuarial valuation was performed on the employees plan in accordance with PSA 3255. The actuarial method used was the projected unit credit pro-rated on service to the date of retirement. 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 major assumptions in the valuation are:

- annual salary increase of 3.00%;
- the discount rate used to determine the accrued benefit obligation is 4.52%;
- the proportion of earned sick days used each year is 7.5 days for the planning services and 7.5 days for the solid waste management services per employee per year;
- no terminations, deaths or disabilities were assumed to occur prior to retirement; and
- retirement age is 60, or one year after the valuation date if age 60 or over.

The sick leave is an unfunded benefit. As such, there are no applicable assets. Benefits are paid out of general revenue as they come due. The unfunded liability was \$81,500 on December 31, 2023 (\$109,000 on December 31, 2022).

**12. POST EMPLOYMENT BENEFITS RECEIVABLE**

Pension benefits are provided to the Commission's employees under the NB MEPP. Employees make contributions equal to approximately 7.60% of their salary and the Commission contributes an amount equal to employee contribution amounts.

The Commission contributed an estimated amount of \$147,000 in 2023 (\$141,800 in 2022). Total benefit payments to retirees during 2023 were estimated to have been \$64,500 (\$62,300 in 2022).

Actuarial valuations for accounting purposes are preformed every three years using the benefit accrual method. The most recent actuarial valuation was prepared on December 7, 2023, and at that time the pension plan had an accrued benefit obligation of \$3,246,500. The Commission was in a net funded position as follows for the year ended December 31, 2023:

	<b>Estimated 2023</b>
Fair market value of plan assets	\$ 2,943,700
Accrued benefit obligation	3,246,500
Funded status	( 302,800)
Unamortized actuarial gains	570,200
<b>Accounting pension assets</b>	<b>\$ 267,400</b>

**CHALEUR REGIONAL SERVICES COMMISSION**  
**Notes to the consolidated financial statements**  
**For the year ended December 31, 2023**

**12. POST EMPLOYMENT BENEFITS RECEIVABLE (continued)**

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:

- annual salary increase of 3%;
- the expected inflation rate is 2.10%;
- the discount rate used to determine the accrued benefit obligation is 6.15%;
- the expected net rate of return is 6.15%;
- retirement age varies by age and employment category.

	<b>Estimated 2023</b>
Employer current service cost	\$ 42,900
Interest on accrued benefit obligation	184,500
Expected return on assets	( 163,900)
Experience loss	43,900
<b>Pension expense</b>	<b>\$ 107,400</b>

**13. DEFERRED REVENUE**

	<b>2023</b>	<b>2022</b>
Education and communication plan	\$ 74,015	\$ 71,042
Funds restricted for translation purposes	13,610	16,370
Regional transportation (Prior year was : CTC/CCIN)	66,698	88,461
Tourism/ Economic Development	131,677	34,320
	<b>\$ 286,000</b>	<b>\$ 210,193</b>

**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 for post-closing costs has been determined based on estimated post-closing costs of \$31,539,931 in future dollars required by the end of December 31, 2039 to fund post closure expenses.

In order to comply with the requirements of the new standard SP 3280 - Asset retirement obligations for its Post-closing costs, an asset has been recorded in the books. This asset is depreciated over a period of 40 years, corresponding to the useful life of the site.

Post-closing costs are discounted at a rate of 5.5% for a present value of \$13,391,258 (\$12,693,136 in 2022).

At December 31, 2023, the estimated post closure liability is \$13,391,259 (\$12,693,137 in 2022) of which the Commission has funded with term deposits with market value of \$8,972,886 (\$8,056,401 in 2022) which mature on November 15 and 16, 2027, for a deficit of \$4,418,373 (deficit of \$4,636,736 in 2022).



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**CHALEUR REGIONAL SERVICES COMMISSION**  
**Notes to the consolidated financial statements**  
**For the year ended December 31, 2023**

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**14. SITE CLOSURE AND POST-CLOSURE LIABILITY (continued)**

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

	Interest receivable basis	2023 Effective rate	2022 Effective rate
Term deposits	at maturity	See Note 8	See Note 8

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.

**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 for 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 for more than 25% of the amount budgeted for that service. In 2023, 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.

**17. COMPARATIVE FIGURES**

The financial statements have been reclassified, where applicable, to conform to the presentation used in the current year. Except what is mentioned in the following note, the changes do not affect prior year earnings.

**CHALEUR REGIONAL SERVICES COMMISSION**  
Notes to the consolidated financial statements

**For the year ended December 31, 2023**

**18. CONSOLIDATION OF CTC/CCIN**

As of April 1, 2022 the Chaleur Transportation Cooperative (CTC) and the Chaleur Community Inclusion Network (CCIN) has been consolidated with the Chaleur Regional Services Commission. Following is a summary of what has been transferred to the Commission as of that date :

Cash	\$	179,762
Accounts receivable		3,692
Vehicle		45,961
Accounts payable		(33,437)
Deferred revenues		(88,360)
<b>Surplus transferred to the Commission from CTC/CCIN</b>		<b>\$ 107,618</b>

**19. ACCOUNTING CHANGE**

As of January 1, 2023, the Commission has adopted the new norm PS 3280 - Asset Retirement Obligations. These new changes created a prior period adjustment and changes to the capital assets, site closure liability, post-closing cost and amortization expense.

The Commission adopted the new norm retrospectively. The details are as follows:

	As of December 31, 2022		
	Amount presented	Restatement	Amount restated
<b>BALANCE SHEET</b>			
Tangible capital assets	46,525,745	3,704,799	50,230,544
Accumulated Amortization	(29,477,844)	(2,222,867)	(31,700,711)
Site closure and post-closure liability	8,056,401	4,636,736	12,693,137
	Year ended December 31, 2022		
	Amount presented	Restatement	Amount restated
<b>STATEMENT OF OPERATIONS</b>			
Post-closing costs	680,530	(16,899)	663,631
Amortization	2,198,917	92,619	2,291,536

**CHALEUR REGIONAL SERVICES COMMISSION**  
Notes to the consolidated financial statements

For the year ended December 31, 2023

**20. RECONCILIATION OF ANNUAL SURPLUS BY FUND ACCOUNTING**

	2023	2022
Net debt (Page 6)	\$( 6,813,031)	\$( 7,966,493)
Add:		
Long term debt	6,539,000	6,624,000
Prepaid Insurance	190,133	174,969
Adjustment for consolidation of the CTC/CCIN	( 61,657)	(61,657)
Prior period adjustment	3,105,503	3,105,503
Increase in tangible capital assets due to prior period adjustment	1,574,551	1,574,551
Adjustment to the provision for site closure expense	( 16,899)	(16,899)
Short term assets	4,517,600	3,433,974
Less:		
Prior year annual surplus (deficit):		
- Co-operative planning	148,495	79,862
- Development and planning	54,659	80,705
- Electricity generation facility	32,842	( 20,989)
- Solid waste management	184,235	243,320
- Tourism/Economic development	55,388	48,176
- CTC / CCIN	597	-
Net current liability in capital funds	( 929,636)	( 1,357,774)
Reserve fund	4,284,390	3,884,458
	3,830,970	2,957,758
<b>Operating surplus</b>	<b>\$ 686,630</b>	<b>\$ 476,216</b>
Current year annual surplus :		
- Corporate services	\$ 45,874	\$ -
- Cooperative and regional planning services	6,473	148,495
- Local planning (prior year Development and planning)	56,319	54,659
- Electricity generation facility	( 47,068)	32,842
- Solid waste management	538,135	184,235
- Tourism (prior year Tourism/Economic development)	8,351	55,388
- CTC / CCIN	-	597
- Economic development	57,258	-
- Community development	187	-
- Regional transportation Services	145	-
- Public Safety Community	10,782	-
- Sport, Recreation and Cultural Infrastructure	10,174	-
	<b>\$ 686,630</b>	<b>\$ 476,216</b>

**CHALEUR REGIONAL SERVICES COMMISSION**  
**Notes to the consolidated financial statements**  
**For the year ended December 31, 2023**

**21. SCHEDULE OF TANGIBLE CAPITAL ASSETS**

	Land	Facilities	Fleet	Land improvements	Computer	Machinery and equipment	Transportation	Waste management	Electricity Generation Facility	2023 Total	2022 Total
<b>COST</b>											
Balance, beginning of year	\$ 159,089	\$ 2,721,039	\$ 439,759	\$ 772,064	\$ 56,474	\$ 3,480,026	\$ 5,517,373	\$ 33,863,921	\$ 3,220,798	\$ 50,230,543	\$ 48,777,769
Add: Net additions during the year	-	-	-	8,000	-	9,073	-	1,392,617	93,740	1,503,430	1,452,775
<b>BALANCE, END OF YEAR</b>	159,089	2,721,039	439,759	780,064	56,474	3,489,099	5,517,373	35,256,538	3,314,538	51,733,973	50,230,544
<b>ACCUMULATED AMORTIZATION</b>											
Balance, beginning of year	-	1,121,641	370,850	297,703	53,662	2,374,682	2,471,526	24,403,898	606,749	31,700,711	29,409,175
Add: Amortization during the year	-	89,257	18,368	34,211	1,125	216,626	206,155	1,494,542	148,530	2,208,814	2,291,536
<b>BALANCE, END OF YEAR</b>	-	1,210,898	389,218	331,914	54,787	2,591,308	2,677,681	25,898,440	755,279	33,909,525	31,700,711
<b>NET BOOK VALUE OF CAPITAL ASSETS</b>	\$ 159,089	\$ 1,510,141	\$ 50,541	\$ 448,150	\$ 1,687	\$ 897,791	\$ 2,839,692	\$ 9,358,098	\$ 2,559,259	\$ 17,824,448	\$ 18,529,833



**CHALEUR REGIONAL SERVICES COMMISSION**  
**Notes to the consolidated financial statements**  
**For the year ended December 31, 2023**

**22. RECONCILIATION OF ANNUAL SURPLUS (DEFICIT)**

	Operating fund												2023 Total (To page 21)
	Regional Mandate												
	Corporate Services	Cooperative & Regional Planning Services	Local Planning Services	Solid Waste Services	Electricity Generation Facility Services	Tourism Promotion	Economic Development	Community Development	Regional Transportation Services	Public Safety Committee	Sport, Recreation and Cultural Infrastructur e		
<b>2023 ANNUAL SURPLUS (DEFICIT) PER PSAB</b>	\$ ( 403,367) \$	26,473 \$	43,087 \$	2,669,555 \$	105,921 \$	21,637) \$	77,207 \$	6,054 \$	7,186 \$	13,129 \$	12,521 \$	<b>2,536,129</b>	
Second previous year's surplus	79,862	-	80,705	243,320	( 20,989)	48,176	-	-	-	-	-	431,074	
Transfer between funds:													
- General operating fund to Generation facility	-	-	-	( 150,000)	150,000	-	-	-	-	-	-	-	
- General operating fund to Operating general reserve fund	( 100,000)	( 20,000)	-	( 75,000)	-	-	-	-	-	-	-	( 195,000)	
- Operating general reserve fund to General operating fund	-	-	-	36,500	-	-	-	-	-	-	-	36,500	
- Capital reserve fund to Generation facility	-	-	-	-	93,740	-	-	-	-	-	-	93,740	
- Generation facility to Capital reserve fund	-	-	-	-	( 150,000)	-	-	-	-	-	-	( 150,000)	
- General operating fund to Capital reserve fund	-	-	-	( 500,000)	-	-	-	-	-	-	-	( 500,000)	
- Capital reserve fund to General operating fund	-	-	-	450,000	-	-	-	-	-	-	-	450,000	
- General operating fund to Capital fund	-	-	-	( 1,138,000)	-	-	-	-	-	-	-	( 1,138,000)	
Long term debt principal repayment	-	-	-	( 643,000)	( 132,000)	-	-	-	-	-	-	( 775,000)	
Allocation to corporate services	469,379	-	( 67,473)	( 346,167)	-	( 18,188)	( 19,949)	( 5,867)	( 7,041)	( 2,347)	( 2,347)	-	
Transfer for capital assets purchased from general operating fund and from Generation facility	-	-	-	( 9,073)	( 93,740)	-	-	-	-	-	-	( 102,813)	
Total adjustments to 2023 annual surplus (deficit)	\$ 449,241 \$	20,000) \$	13,232 \$	2,131,420) \$	152,989) \$	29,988 \$	19,949) \$	5,867) \$	7,041) \$	2,347) \$	2,347) \$	<b>1,849,499</b>	
<b>2023 ANNUAL FUND SURPLUS (DEFICIT) FOR FUNDING   PURPOSES</b>	\$ 45,874 \$	6,473 \$	56,319 \$	538,135 \$	47,068) \$	8,351 \$	57,258 \$	187 \$	145 \$	10,782 \$	10,174 \$	<b>686,630</b>	

**CHALEUR REGIONAL SERVICES COMMISSION**  
**Notes to the consolidated financial statements**  
**For the year ended December 31, 2023**

**22. RECONCILIATION OF ANNUAL SURPLUS (DEFICIT) (continued)**

	Operating funds 2023 Total (From page 20)	Development and planning						2023 Total
		General reserve Fund		General reserve fund		Capital	Operating	
		Capital	Operating	Capital	Operating			
<b>2023 ANNUAL SURPLUS (DEFICIT) PER PSAB</b>	\$ 2,536,129	\$ 2,208,060	\$ -	\$ -	\$ 108,901	\$ 26,271	\$ 463,241	
Second previous year's surplus	431,074	-	-	-	-	-	431,074	
- General operating fund to Operating general reserve fund	( 195,000)	-	20,000	-	175,000	-	-	
- Operating general reserve fund to General operating fund	36,500	-	-	-	( 36,500)	-	-	
- Capital reserve fund to Generation facility	93,740	-	-	-	-	( 93,740)	-	
- Generation facility to Capital reserve fund	( 150,000)	-	-	-	-	150,000	-	
- General operating fund to Capital reserve fund	( 500,000)	-	-	-	-	500,000	-	
- Capital reserve fund to General operating fund	450,000	-	-	-	-	( 450,000)	-	
- General operating fund to Capital fund	( 1,138,000)	1,138,000	-	-	-	-	-	
Long term debt principal repayment	( 775,000)	775,000	-	-	-	-	-	
Transfer for capital assets purchased from general operating fund and from Generation facility	( 102,813)	102,813	-	-	-	-	-	
Amortization expense	-	2,208,813	-	-	-	-	2,208,813	
<b>Total adjustments to 2023 annual surplus (deficit)</b>	\$ ( 1,849,499)	\$ 4,224,626	\$ 20,000	\$ -	\$ 138,500	\$ 106,260	\$ 2,639,887	
<b>2023 ANNUAL FUND SURPLUS FOR FUNDING PURPOSES</b>	\$ 686,630	\$ 2,016,566	\$ 20,000	\$ -	\$ 247,401	\$ 132,531	\$ 3,103,128	

**CHALEUR REGIONAL SERVICES COMMISSION**  
**Notes to the consolidated financial statements**  
**For the year ended December 31, 2023**

**23. SCHEDULE OF SEGMENT DISCLOSURE**

	Corporate Services	Cooperative & Regional Planning Services	Local Planning Services	Solid Waste Services	Electricity Generation Facility Services	Regional mandate				Regional Transportation Services	Public Safety Committee	Sport, Recreation and Cultural Infrastructure	2023 Total	2022 Total
						Tourism Promotion	Economic Development	Community Development						
<b>REVENUE</b>														
Sale of services	\$ -	\$ -	\$ -	\$ 4,783,121	\$ 355,120	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,138,241	\$ 5,507,111
Member fees	152,872	42,461	348,376	1,579,920	-	101,959	117,682	10,865	12,340	13,547	11,026	2,591,048	2,231,606	
Other	-	-	117,174	550,186	45	173,519	555,030	133,008	131,599	16,740	259,618	1,936,919	513,700	
Interest	-	-	-	581,690	-	-	-	-	-	-	-	581,690	265,963	
	152,872	42,461	665,550	7,494,917	355,165	275,478	672,712	143,873	143,939	30,287	270,644	10,247,898	8,518,380	
<b>EXPENDITURES</b>														
Salaries and benefits	326,136	15,988	398,625	1,485,077	-	93,521	238,721	60,010	92,667	17,158	12,127	2,740,030	2,365,415	
Goods and services	224,103	-	209,944	2,262,629	152,246	127,216	97,308	19,680	17,478	-	245,996	3,356,600	2,718,781	
Amortization	-	-	-	2,060,283	148,530	-	-	-	-	-	-	2,208,813	2,291,535	
Interest	-	-	-	120,377	94,156	-	-	-	-	-	-	214,533	213,026	
Other	6,000	-	13,894	821,356	2,842	76,377	259,475	58,129	26,608	-	-	1,264,681	1,111,994	
	556,239	15,988	622,463	6,749,322	397,774	297,114	595,504	137,819	136,753	17,158	258,123	9,784,657	8,600,751	
<b>SURPLUS (DEFICIT) FOR THE YEAR</b>														
	\$ (403,367)	\$ 26,473	\$ 43,087	\$ 745,195	\$ (42,609)	\$ 21,636	\$ 77,208	\$ 6,054	\$ 7,186	\$ 13,129	\$ 12,521	\$ 463,241	\$ (82,371)	

**CHALEUR REGIONAL SERVICES COMMISSION**  
**Notes to the consolidated financial statements**  
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**24. STATEMENT OF RESERVES**

	Development and planning		General reserve fund		Total 2023	Total 2022
	Operating	Capital	Operating	Capital		
<b>ASSETS (LIABILITIES)</b>						
Cash	\$ 58,000	\$ -	\$ 469,827	\$ 330,878	\$ 858,705	\$ 618,551
Term deposits	-	-	-	3,413,340	3,413,340	3,257,769
Accrued interest receivable	-	-	-	12,059	12,059	8,138
Due from operating fund	-	-	-	286	286	-
<b>ACCUMULATED SURPLUS</b>	<b>\$ 58,000</b>	<b>\$ -</b>	<b>\$ 469,827</b>	<b>\$ 3,756,563</b>	<b>\$ 4,284,390</b>	<b>\$ 3,884,458</b>
<b>REVENUE</b>						
Interest	\$ -	\$ -	\$ 108,901	\$ 26,271	\$ 135,172	\$ 32,304
Transfer from Operating fund	20,000	-	175,000	500,000	695,000	300,000
Transfer from Electricity generation facility	-	-	-	150,000	150,000	85,000
	20,000	-	283,901	676,271	980,172	417,304
<b>EXPENDITURES</b>						
Transfer to Operating fund	-	-	36,500	450,000	486,500	140,000
Transfer to Electricity generation facility	-	-	-	93,740	93,740	32,000
	-	-	36,500	543,740	580,240	172,000
<b>ANNUAL SURPLUS</b>	<b>\$ 20,000</b>	<b>\$ -</b>	<b>\$ 247,401</b>	<b>\$ 132,531</b>	<b>\$ 399,932</b>	<b>\$ 245,304</b>
<b>Name of investment</b>	<b>Principal amount</b>	<b>Interest rate</b>	<b>Maturity</b>			
Term deposit	\$ 386,501	5.30%	December 8, 2025			
Term deposit	\$ 803,350	5.75%	December 9, 2024			
Term deposit	\$ 2,223,489	5.25%	December 9, 2024			
Cash	\$ 858,705	-	N/A			



**24. STATEMENT OF RESERVES (continued)**

**Council motion regarding contribution from Electricity Generation Facility Reserve Fund (Resolution from Feb 2, 2023):**

Moved by Charles Doucet, seconded by Daniel Guitard that a contribution to a maximum of \$88,000 plus taxes be transferred from the Electricity Generation Facility Capital Reserve Fund to the Electricity Generation Facility Operating Fund. The amount transferred was \$93,740.

**Council motion regarding the contribution from General Operating Fund (Resolution from April 19, 2023):**

Moved by Charles Doucet, seconded by Laura McNulty that a contribution of \$150,000 be transferred from the General Operating Fund to the Capital Reserve Fund.

**Council motion regarding the contribution from the Electricity Generation Facility Fund (Resolution April 19, 2023):**

Moved by Charles Doucet, seconded by Laura McNulty that a contribution of \$150,000 be transferred from the General Operating for Electricity Generation Facility Fund to the Capital Reserve Fund.

**Council motion regarding the contribution from the Capital Reserve Fund (Resolution April 19, 2023):**

Moved by Charles Doucet, seconded by Laura McNulty that a contribution of \$450,000 be transferred from the Capital Reserve Fund to the General Operating Fund.

**Council motion regarding the contribution from the General Operating Reserve Fund (Resolution from April 19, 2023):**

Moved by Charles Doucet, seconded by Laura McNulty that a contribution of \$36,500 be transferred from the General Operating Reserve Fund to the General Operating Fund.

**Council motion regarding contribution from General Operating Fund (Resolution from October 18, 2023):**

Moved by Laura McNulty, seconded by Kim Chamberlain that a contribution of \$150,000 be transferred from General Operating Fund to the Capital Reserve Fund.


**Council motion regarding contribution from General Operating Fund - Solid Waste (Resolution from November 22, 2023):**

Moved by Nathalie Paulin, seconded by Charles Doucet that an expected surplus, of \$275,000 for the period ending December 31, 2023, for Solid Waste Management, be transferred from the General Operating Account to the following accounts:  
- Capital Reserve Fund: \$200,000  
- Operating Reserve Fund \$75,000

**Council motion regarding contribution from General Operating Fund - Corporate and Collaborative Surplus (Resolution from November 22, 2023):**

Moved by Laura McNulty, seconded by Nathalie Paulin that an expected surplus, of 120,000 \$ for the period ending December 31, 2023, for Corporate and Collaborative Services, be transferred from the General Operating Account to the following accounts:  
- Corporate Operating Reserve Fund: \$100,000  
- Collaborative Reserve Fund: \$20,000

I hereby certify that the above resolutions are true and an exact copy of the motion adopted to the said meeting of the:

  
\_\_\_\_\_  
Jocelyne Hachey  
Executive Director

*Le 16 mai 2024*  
\_\_\_\_\_  
Date

Seal

Commission de services régionaux Chaleur / Chaleur Regional Services Commission

**CHALEUR REGIONAL SERVICES COMMISSION**  
**Notes to the consolidated financial statements**  
**For the year ended December 31, 2023**

**25. OPERATING BUDGET TO PSA BUDGET**

	Corporate services	Cooperative & Regional Planning Services	Local Planning Services	Solid Waste Services	Electricity Generation Facility Services	Tourism Promotion	Economic Development	Community Development	Regional Transportation services	Public Safety Committee	Sport, Recreation and Cultural Infra-structure	Amorization	Transfers	Total
<b>REVENUE</b>														
Sale of services	\$ -	\$ -	\$ -	\$ 4,583,000	\$ 698,677	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,281,677
Member fees	117,345	42,461	548,376	1,396,250	-	101,958	117,683	10,865	12,339	13,547	11,025	-	-	2,371,849
Other revenue	-	-	104,160	108,500	-	133,406	507,130	79,766	95,247	16,740	259,618	-	-	1,304,567
Interest	-	-	-	250,900	-	-	-	-	-	-	-	-	-	250,900
Second previous year's surplus	79,862	-	80,705	243,320	-	48,176	-	-	-	-	-	-	( 452,063)	-
Transfer from own funds	469,379	-	-	486,500	-	-	-	-	-	-	-	-	( 955,879)	-
	<b>666,586</b>	<b>42,461</b>	<b>733,241</b>	<b>7,068,470</b>	<b>698,677</b>	<b>283,540</b>	<b>624,813</b>	<b>90,631</b>	<b>107,586</b>	<b>30,287</b>	<b>270,643</b>	<b>-</b>	<b>( 1,407,942)</b>	<b>9,208,093</b>
<b>EXPENDITURES</b>														
Administration	626,206	-	135,410	669,932	-	-	-	-	-	-	-	-	-	1,431,548
Governance	39,730	-	-	-	-	-	-	-	-	-	-	-	-	39,730
Cooperative & Regional Planning Services	-	42,461	-	-	-	-	-	-	-	-	-	-	-	42,461
Planning and building services	-	-	527,358	-	-	-	-	-	-	-	-	-	-	527,358
Post-closing costs	-	-	-	741,039	-	-	-	-	-	-	-	-	-	741,039
Electricity generation facility	-	-	-	-	298,500	-	-	-	-	-	-	148,530	-	447,030
Solid waste services	-	-	-	3,128,800	-	-	-	-	-	-	-	2,060,283	-	5,189,083
Tourism promotion	-	-	-	-	-	265,352	-	-	-	-	-	-	-	265,352
Economic development	-	-	-	-	-	-	604,864	-	-	-	-	-	-	604,864
Community development	-	-	-	-	-	-	-	90,631	-	-	-	-	-	90,631
Regional transportation	-	-	-	-	-	-	-	-	100,545	-	-	-	-	100,545
Public safety committee	-	-	-	-	-	-	-	-	-	27,940	-	-	-	27,940
Sport, recreation and cultural infrastructures	-	-	-	-	-	-	-	-	-	-	268,296	-	-	268,296
Financial services:														
- Bad debts	-	-	-	4,000	-	-	-	-	-	-	-	-	-	4,000
- Interest and bank charges	-	-	3,000	43,000	3,000	-	-	-	-	-	-	-	-	49,000
- Interest on Long Term Debt	-	-	-	115,984	94,188	-	-	-	-	-	-	-	-	210,172
- Other Financing Charges	-	-	-	10,000	-	-	-	-	-	-	-	-	-	10,000
- Inter Fund transfer	650	-	67,473	2,355,715	282,000	18,188	19,949	-	7,041	2,347	2,347	-	( 2,755,710)	-
Second previous year's deficit	-	-	-	-	20,989	-	-	-	-	-	-	-	( 20,989)	-
	<b>666,586</b>	<b>42,461</b>	<b>733,241</b>	<b>7,068,470</b>	<b>698,677</b>	<b>283,540</b>	<b>624,813</b>	<b>90,631</b>	<b>107,586</b>	<b>30,287</b>	<b>270,643</b>	<b>2,208,813</b>	<b>( 2,776,699)</b>	<b>10,049,049</b>

<b>ADJUSTED BUDGETED SURPLUS (DEFICIT)</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ ( 2,208,813)	\$ 1,368,757	\$ ( 840,056)
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**CHALEUR REGIONAL SERVICES COMMISSION**  
Notes to the consolidated financial statements  
For the year ended December 31, 2023

**26. REVENUE SUPPORT**

	(Unaudited) 2023 Budget	2023 Actual	2022 Actual
<b>REVENUE</b>			
<u>Sale of services</u>			
Industrial, commercial and institutional tipping fees	\$ 4,095,000	\$ 4,222,072	\$ 3,929,966
Construction and demolition	332,500	331,743	280,242
Electricity generation	698,677	355,120	693,298
Recycling materials	155,500	229,306	218,019
	<b>\$ 5,281,677</b>	<b>\$ 5,138,241</b>	<b>\$ 5,121,525</b>
<u>Member fees</u>			
Cooperative and regional planning fees	\$ 159,806	\$ 195,333	\$ 205,463
Local planning and inspection services fees	548,376	548,376	588,668
Tipping fees	1,396,250	1,579,920	1,437,475
Tourism Promotion	101,958	101,959	-
Economic Development Services	117,683	117,682	-
Community Development Services	10,865	10,865	-
Regional Transportation Services	12,339	12,340	-
Public Safety Committee Services	13,547	13,547	-
Sports, Recreation and Cultural Infrastructure	11,025	11,026	-
	<b>\$ 2,371,849</b>	<b>\$ 2,591,048</b>	<b>\$ 2,231,606</b>
<u>Other revenue</u>			
Local Planning	\$ 104,160	\$ 117,174	\$ 11,212
Solid waste	108,500	550,186	127,405
Generation Facility	-	45	-
Tourism Promotion	133,406	173,519	460,892
Economic Development Services	230,979	278,879	-
Community Development Services	355,917	409,159	107,321
Regional Transportation Services	95,247	131,599	103,110
Public Safety Committee Services	16,740	16,740	-
Sports, Recreation and Cultural Infrastructure	259,618	259,618	-
Climate change adaptation plan	-	-	89,344
	<b>\$ 1,304,567</b>	<b>\$ 1,936,919</b>	<b>\$ 899,284</b>

**CHALEUR REGIONAL SERVICES COMMISSION**  
Notes to the consolidated financial statements  
For the year ended December 31, 2023

**27. EXPENDITURES SUPPORT**

	(Unaudited) 2023 Budget	2023 Actual	2022 Actual
<b>EXPENDITURES</b>			
<i>Administration</i>			
<i>Corporate Services</i>			
<i>Governance</i>			
Executive director's office	\$ 521,228	\$ 326,328	\$ 278,174
<i>Administration</i>			
Professional fees	16,000	19,293	14,548
<i>Other</i>			
Professional services	24,600	111,132	47,089
Public relations	9,500	8,427	7,568
Office expenses	46,678	45,891	47,200
Translation	19,000	10,115	8,709
Regional EMO	10,500	-	20,312
Regional planning	-	2,142	420
	110,278	177,707	131,298
<i>Local planning</i>			
Professional services	61,075	127,566	55,759
Public relations	7,500	6,753	12,773
Office expenses	66,835	60,197	92,800
	135,410	194,516	161,332
<i>Solid waste</i>			
Administrative	354,982	265,945	227,614
Liability insurance	175,000	198,676	207,647
Professional services	25,000	141,851	76,486
Office expenses	93,650	80,363	92,622
	648,632	686,835	604,369
	\$ 1,431,548	\$ 1,404,679	\$ 1,189,721
<i>Financial services</i>			
Interest and bank fees	\$ 49,000	\$ 91,059	\$ 50,268
Interest on long term debt	210,172	214,533	213,026
Bad debts (recovery)	4,000	-	(6,000)
Cost of temporary financing	10,000	4,883	-
	\$ 273,172	\$ 310,475	\$ 257,294



**CHALEUR REGIONAL SERVICES COMMISSION**  
**Notes to the consolidated financial statements**  
**For the year ended December 31, 2023**

**27. EXPENDITURES SUPPORT (continued)**

	(Unaudited)		
	2023 Budget	2023 Actual	2022 Actual
<b>EXPENDITURES (continued)</b>			
<u>Governance</u>			
Honorariums	\$ 26,730	\$ 24,517	\$ 22,453
Travel	2,500	4,473	2,058
Training and development	2,000	2,894	-
Other	8,500	1,030	3,904
	<b>\$ 39,730</b>	<b>\$ 32,914</b>	<b>\$ 28,415</b>
<u>Cooperative and regional planning services</u>			
Personnel	\$ 21,161	\$ 15,988	\$ -
Professional fees	10,500	-	20,312
Other	10,800	-	-
	<b>\$ 42,461</b>	<b>\$ 15,988</b>	<b>\$ 20,312</b>
<u>Local planning and building inspection services</u>			
Advertising	\$ 2,000	\$ 2,003	\$ 3,312
Other	8,000	10,982	2,038
Personnel	493,778	398,625	391,555
Planning advisory committee	10,500	8,270	4,722
Professional fees	3,500	75	-
Telephone and utilities	1,080	898	-
Travel	8,500	3,194	-
	<b>\$ 527,358</b>	<b>\$ 424,047</b>	<b>\$ 401,627</b>
<u>Solid waste services</u>			
Amortization	\$ 2,060,283	\$ 2,060,283	\$ 2,143,006
Environmental trust fund	-	44,720	62,301
Hazardous household waste	20,000	4,555	15,142
Landfill operations	669,000	689,581	604,726
Machinery and equipment	518,720	506,431	566,049
Other	36,500	24,049	-
Personnel	1,310,580	1,219,133	1,171,804
Scale house	47,000	44,222	29,307
Station and building	467,500	499,829	413,514
Waste diversion	59,500	52,401	52,582
	<b>\$ 5,189,083</b>	<b>\$ 5,145,204</b>	<b>\$ 5,058,431</b>

**CHALEUR REGIONAL SERVICES COMMISSION**  
Notes to the consolidated financial statements  
For the year ended December 31, 2023

**27. EXPENDITURES SUPPORT (continued)**

	(Unaudited)		
	2023 Budget	2023 Actual	2022 Actual
<b>EXPENDITURES (continued)</b>			
<u>Electricity generation facility</u>			
Amortization	\$ 148,530	\$ 148,530	\$ 148,530
Insurance	7,000	7,000	6,000
Machinery and equipment	247,000	138,065	222,438
Other	6,200	6,422	2,961
Personnel	37,500	-	12,302
Telephone and utilities	800	759	-
	<b>\$ 447,030</b>	<b>\$ 300,776</b>	<b>\$ 392,231</b>
<u>Regional mandate - Tourism Promotion</u>			
Administration	\$ 137,715	\$ 150,794	\$ 200,731
Other	34,950	51,608	31,292
Personnel	92,687	94,712	167,545
	<b>\$ 265,352</b>	<b>\$ 297,114</b>	<b>\$ 399,568</b>
<u>Regional mandate - Economic Development</u>			
Advertising	\$ 68,397	\$ 56,409	\$ -
Interest and bank charges	-	209	-
Office	19,000	18,046	-
Other	86,500	240,691	-
Personnel	375,105	238,721	-
Professional fees	1,500	425	-
Rent	29,970	32,467	-
Telephone and utilities	5,142	4,775	-
Travel	19,250	3,760	-
	<b>\$ 604,864</b>	<b>\$ 595,503</b>	<b>\$ -</b>
<u>Regional mandate - Community Development (Previously called the Chaleur Community Inclusion Network)</u>			
Administration	\$ -	\$ 290	\$ 1,724
Advertising	-	99	1,167
Office	4,700	5,959	8,011
Other	11,027	55,663	4,706
Personnel	62,159	60,010	49,185
Professional fees	4,400	3,118	-
Projects	-	3,128	37,553
Rent	3,345	3,345	1,787
Telephone and utilities	2,500	1,889	1,533
Travel	2,500	4,318	1,654
	<b>\$ 90,631</b>	<b>\$ 137,819</b>	<b>\$ 107,320</b>

**CHALEUR REGIONAL SERVICES COMMISSION**  
Notes to the consolidated financial statements  
For the year ended December 31, 2023

27. EXPENDITURES SUPPORT (continued)

	(Unaudited) 2023 Budget	2023 Actual	2022 Actual
<b>EXPENDITURES (continued)</b>			
<u>Regional Transportation Service (Previously called the Chaleur Transportation Cooperative)</u>			
Administration	\$ 5,200	\$ -	\$ -
Advertising	-	331	625
Interest and bank charges	-	149	111
Office	200	1,408	268
Other	1,600	115	639
Personnel	79,700	92,667	57,705
Project	-	7,790	10,000
Professional fees	-	3,060	911
Telephone and utilities	4,400	3,004	4,542
Travel	2,500	3,639	1,811
Transportation services	6,945	24,590	25,901
	<b>\$ 100,545</b>	<b>\$ 136,753</b>	<b>\$ 102,513</b>
<u>Public Safety Committee</u>			
Other	\$ 10,800	\$ -	\$ -
Personnel	17,140	17,158	-
	<b>\$ 27,940</b>	<b>\$ 17,158</b>	<b>\$ -</b>
<u>Sport, Recreation and Cultural Infrastructure</u>			
Administration	\$ 245,996	\$ 245,996	\$ -
Personnel	12,300	12,127	-
Professional fees	10,000	-	-
	<b>\$ 268,296</b>	<b>\$ 258,123</b>	<b>\$ -</b>



**Corporate**

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Petit-Rocher, NB E8J 1V1  
info@csrchaleurrsc.ca

**Tourism**

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www.tourismechaleur.ca

**Urban Planning (Construction)**

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**Solid Waste / Recycling**

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