



2021

Annual Report



Fundy Regional
Service Commission
Commission de Services
Régionaux de Fundy

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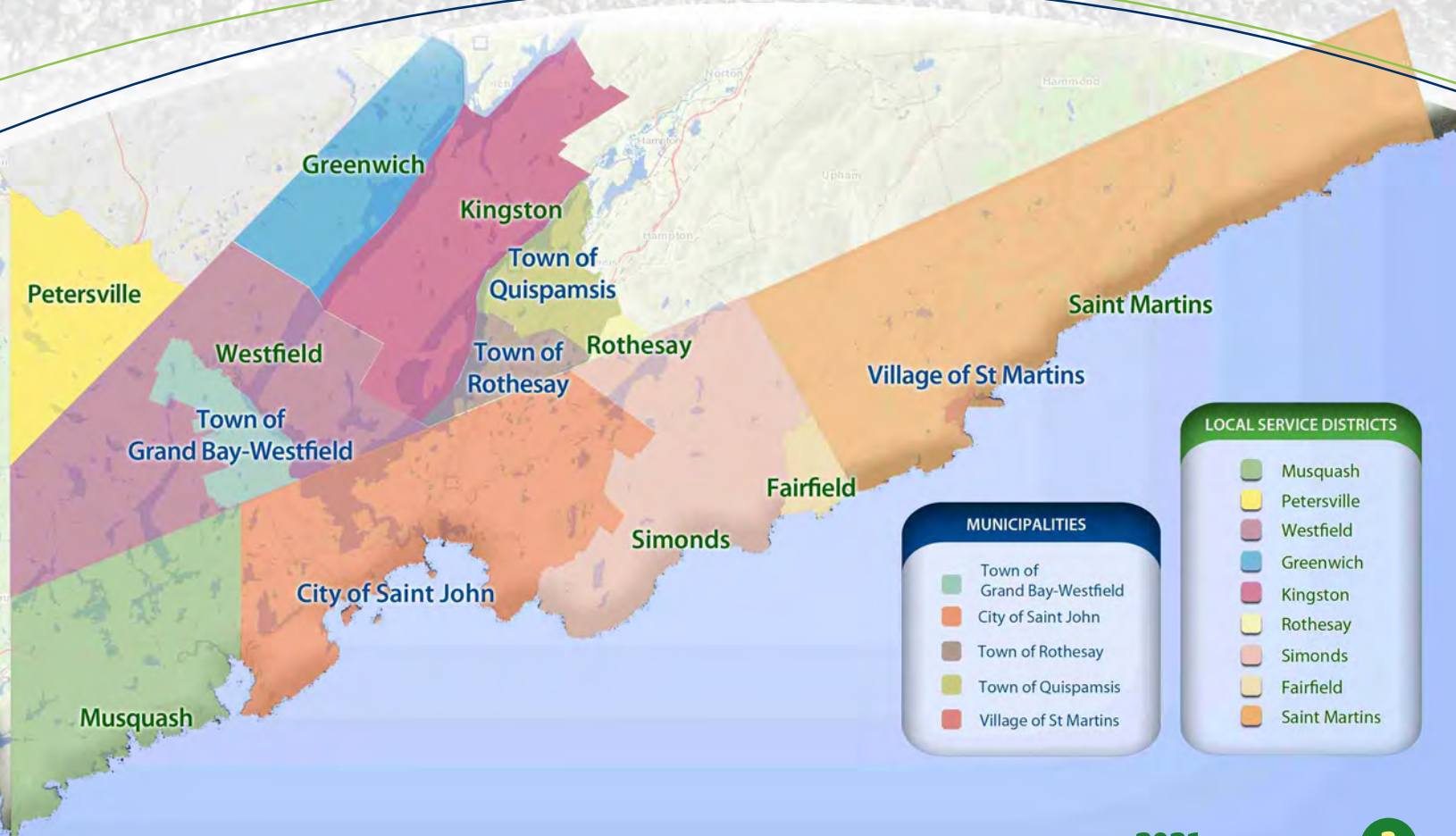
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Host Community Grants

The Commission allocates a dedicated portion of the landfill tipping fees to the **Host Community Enhancement Fund for special projects**. The fund is administered by Crane Mountain Enhancement Inc. To date, more than **\$1.8 million dollars** has been invested in the communities from Saint John's South Bay through Grand Bay-Westfield. In 2021, another **\$71,792** was awarded to a variety of projects selected for their beneficial enhancement in the community. Among the recipients in 2021, the RV Community Centre received major funding to upgrade the ice plant and the KBM Outing Association installed retaining walls for the tennis courts, as well Inglewood School received funding for vertical learning walls.

Regional Profile

Located in southern New Brunswick, the **Fundy Regional Service Commission (FRSC)** has 164 km of coastal boundary. Viewing the numerous harbours and coves spread over this coastline, including the 27 km² of the protected Musquash Estuary, and the St. John and Kennebecasis Rivers, it is evident that the fishery industry, outdoor recreation and wildlife habitat are only a few of the important and scenic aspects of the FRSC region. The community consists of the City of Saint John, towns of Grand Bay-Westfield, Rothesay and Quispamsis, the Village of St. Martins and nine Local Service Districts (LSD) Fairfield, Greenwich, Kingston, Musquash, Petersville, Rothesay, Saint Martins, Simonds, and Westfield. The total population of these combined areas is 115,623 (2016 census); with 12,904 residing in the predominately residential, agriculture and resource based unincorporated areas, and 102,719 in suburban and urban municipalities.



Message from the Chair

"I'd like to thank, all my fellow board members, the management team and staff for leading us through another year of COVID."



On behalf of the Commission and staff, I am pleased to present the Annual Report and Financial Statements for the Fundy Regional Service Commission for the year ending December 31, 2021. It proved to be a financially strong year for the Commission ending with an operating surplus of more than \$200,000.

I'd like to thank, all my fellow board members, the management team, and staff for leading us through another year of COVID. The pandemic has had an impact on all departments; however, our services were offered fluidly throughout the year without disruptions, even with the evolving COVID mandates.

In the Building and Planning department the overall building trend in the Local Service Districts and St Martins has increased with a slight cooling from the spike during 2020. Builds are about 20% over pre-pandemic levels, and subdivision of land has also continued to increase.

The recycling markets were very strong in 2021 and helped contribute to the operating surplus. As the Commission transitions away from the blue bin recycling depots, the Local Service Districts increased their service to residents with the rollout of curbside collection. The City of Saint John successfully conducted a pilot project with 1,000 households to test their new collection program which includes curbside recycling. The program will be rolled out to remaining households in 2022.

Further in recycling, the government of New Brunswick established the legislation required for an Extended Producer Responsibility program for packaging and paper products. This program will shift the cost of collection, recycling, and end-of-life processing for these designated materials from municipal and local governments to the producer or 'brand owner'. It will lead to a more sustainable program with potential service improvements for our communities.

After two years of work by the Commission and municipal governments, the Plastic Bag Bylaw came into effect in July in all municipalities across the Fundy Region. The impact of reducing plastic checkout bags at the source was immediate, plastic bags essentially disappeared from the material recovery facility. This ban is eliminating 35 million checkout bags per year – saving natural resources, reducing recycling costs and litter in the natural environment.

Looking forward to 2022, Local Governance Reform will bring changes to some of our communities with restructuring of boundaries and a transition for the Commission to allow for an expanded mandate. We look forward to continuing to lead and work collaboratively towards a vibrant and sustainable Fundy Region.

Brittany Merrifield,
Chair



Mayor Brittany Merrifield
CHAIR



Jim Bedford
VICE CHAIR



John Cairns
DIRECTOR



Mayor Bette Ann Chatterton
DIRECTOR



Mayor Nancy Grant
CHAIR



Cindy MacCready
DIRECTOR



John MacKenzie
DIRECTOR



Mayor Libby O'Hara
DIRECTOR



Ray Riddell
DIRECTOR



Marc MacLeod
EXECUTIVE DIRECTOR

Board Members

Changes to the Board

At the AGM in June of 2021 there was a change to the makeup of the board.

Mayor Merrifield became Chair of the Board in June, replacing Mayor Grant.

Meetings and Per Diems Paid

Board Members	Community	Attendance	Per Diem	Mileage	Expenses
Mayor Brittany Merrifield - Chair	Grand Bay-Westfield	6	\$3,920.00	\$129.39	\$4,049.39
Jim Bedford - Vice Chair	LSD Saint Martins	9	\$4,533.33	\$315.30	\$4,848.63
John Cairns	Simonds	9	\$4,533.33	\$249.49	\$4,782.82
Mayor Bette Ann Chatterton	Village of St Martins	7	\$4,800.00	\$301.91	\$5,101.91
Mayor Nancy Grant	Rothsay	9	\$4,800.00	\$736.17	\$5,536.17
Mayor Libby O'Hara	Quispamsis	5	\$2,720.00	\$167.09	\$2,887.09
Cindy MacCready	LSD Petersville	8	\$4,533.33	\$116.73	\$4,650.06
John MacKenzie	City of Saint John	6	\$0.00*	\$87.73	\$87.73
Ray Riddell	LSD Westfield	5	\$2,533.33	\$0.00	\$2,533.33
Mayor Gary Clark	Quispamsis	3	\$2,080.00	\$35.32	\$2,115.32
Mayor Grace Losier	Grand Bay-Westfield	2	\$2,080.00	\$7.44	\$2,087.44
Brenda Rathburn	LSD Westfield	3	\$2,000.00	\$14.87	\$2,014.87
Alternates					
Shirley McAlary	Saint John Alternate	3	\$300.00	\$13.76	\$313.76
Total					\$41,008.52*
2021 Meetings		9	92%		
Directors' per diem rate	\$400 per month				
Chair's per diem rate	\$600 per month				

*Director MacKenzie's per diem of \$2,720 was donated to local charities.

Vision

To work in collaboration and cooperation with communities, ensuring that Municipalities and Local Service Districts are **better positioned to meet the service needs of residents** and to benefit from collective efforts to build and sustain stronger regions.

Mandate

The Fundy Regional Service Commission is dedicated to collaboratively working toward efficient and effective service delivery for its citizens, businesses, and community partners with a focus on measurable results and accountability. We strive to be open to positive change as we provide solid waste management, planning, building inspection services as well as collaboration on policing, Emergency Measures Organization, recreation, culture and any other service that adds value to our region.

Community Funding

The funding model for Fundy Regional Service Commission is based on each communities' tax base and population. Communities utilizing the planning & building inspection services pay an additional fee.

COMMUNITIES	2020 Tax Base	2016 Population	Cooperative & Regional Planning	Local Planning	Funding Per Community
Grand Bay-Westfield	\$388,995,100	4,964	\$1,837	\$-	\$1,837
Quispamsis	\$1,850,878,750	18,245	\$7,602	\$-	\$7,602
Rothesay	\$1,371,153,150	11,659	\$5,239	\$-	\$5,239
Saint John	\$7,058,298,819	67,575	\$28,566	\$-	\$28,566
St. Martins	\$22,178,950	276	\$103	\$5,083	\$5,186
LOCAL SERVICE DISTRICTS					
Fairfield	\$17,859,000	294	\$98	\$4,093	\$4,191
Greenwich	\$75,277,250	1,058	\$376	\$17,251	\$17,627
Kingston	\$307,602,650	2,913	\$1,238	\$70,492	\$71,730
Musquash	\$523,451,750	1,194	\$1,310	\$119,957	\$121,267
Petersville	\$33,374,050	477	\$168	\$7,648	\$7,816
Rothesay	\$24,090,700	325	\$117	\$5,521	\$5,638
Saint Martins	\$71,626,000	1,132	\$384	\$16,414	\$16,798
Simonds	\$210,701,000	3,549	\$1,177	\$48,285	\$49,462
Westfield West (East)	\$164,792,800	1,962	\$751	\$37,765	\$38,516
Totals	\$12,120,279,969	115,623	\$48,966	\$332,509	\$381,475

Planning and Building Inspection



Planning and building inspection services from Fundy Regional Service Commission are available to all municipalities and Local Service Districts within the Commission boundaries. Currently, services are utilized by all of the Local Service Districts, as well as, the Village of St Martins.

A number of different planning documents and regulations are utilized in the region. The Village of St. Martins has a Rural Plan, Building Bylaw, and Subdivision Bylaw. The Parish of Saint Martins, is subject to a Basic Planning Statement, with the Parishes of Simonds, Rothesay, and Musquash being subject to their own specific Rural Planning Area documents. All nine LSD's are subject to various Provincial Regulations created under the Community Planning Act, with the most common being the Provincial Subdivision Regulation and Provincial Building Regulations. These planning documents and regulations are administered by Planning and Building Inspection Services of FRSC.

Planning Review Adjustment Committee Expenses 2021

Per diem rate: \$100 per meeting.

MEMBER	Community	Per Diem	Mileage	Total
Dwight Allaby	Kingston	\$800.00	\$37.18	\$837.18
Glen Baxter	Kingston	\$900.00	\$29.74	\$929.74
Ron Bridges	Village of St Martins	\$900.00	\$54.36	\$954.36
John Cairns	Simonds	\$500.00	\$35.69	\$535.69
Tina Dealy	Musquash	\$500.00	\$38.67	\$538.67
Cindy MacCready	Petersville	\$500.00	\$19.33	\$519.33
Donna Murchison	Greenwich	\$800.00	\$11.15	\$811.15
Brenda Rathburn	Westfield	\$900.00	\$14.55	\$914.55
Walter Pollock	Fairfield	\$300.00	\$0.00	\$300.00
Joan Seeley	Simonds	\$200.00	\$0.00	\$200.00
Midge Thompson	Musquash	\$400.00	\$0.00	\$400.00

Subdivision of Land

COMMUNITY	New Building Lots	Property Line Adjustments
Fairfield		
Greenwich	3	
Kingston	20	3
Musquash	11	
Petersville	2	
Rothesay		
Saint Martins LSD	14	
St. Martins Village		
Simonds	10	
Westfield	5	2
TOTAL	65	5

Building Permit Breakdown by Area

COMMUNITY	2021 Total Estimated Cost of Construction	New Dwellings	New Commercial Buildings	Additions Alterations & Repairs	Development Permits	2021 Permits	2020 Total	2020 Permits
Fairfield	\$65,000	1			1	2	\$ 25,000	1
Greenwich	\$1,068,000	4		5	6	15	\$ 1,373,000	15
Kingston	\$6,086,000	24	1	10	16	51	\$ 5,385,460	45
Musquash	\$955,000	4		1	4	9	\$ 4,440,900	21
Petersville	\$290,000	2				2	\$ 215,000	4
Rothesay	\$100,000	1			1	2	\$ 392,000	3
Saint Martins LSD	\$2,293,000	9		4	19	32	\$ 1,145,500	22
St. Martins Village	\$96,000			2	1	3	\$ 2,883,800	25
Simonds	\$1,765,000	10			6	16	\$ 436,000	4
Westfield	\$1,218,240	3		4	6	13	\$ 1,499,140	14
Grand Total	\$13,936,240	58	1	26	60	145	\$ 17,795,800	154



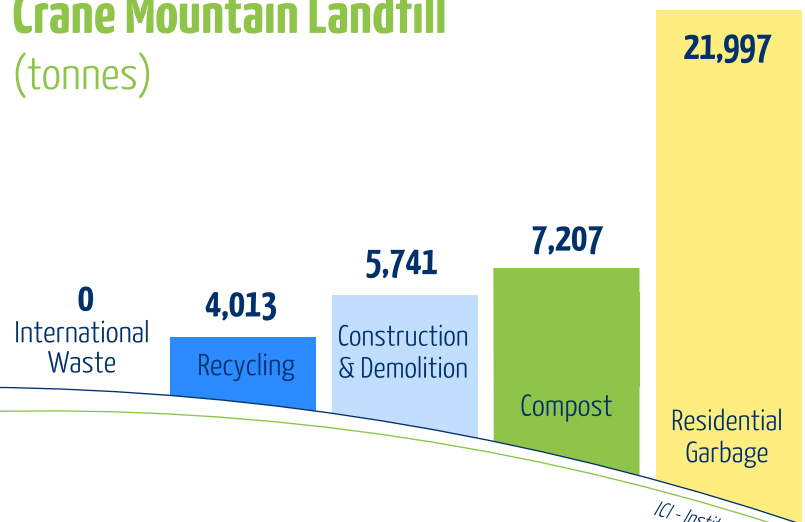
45,401

Solid Waste

Fundy Regional Service Commission is responsible for the environmentally safe and effective disposal of solid waste and diversion. Solid Waste services are funded solely through the tipping fees at the landfill. Communities can realize a savings through diversion of garbage. The landfill tip fee is \$113 /tonne, compost \$40/tonne and recycling is no charge.

Disposal and diversion

Crane Mountain Landfill (tonnes)



ICI Garbage

ICI - Institutional, Commercial & Industrial

Electrical Production

Methane gas from Crane Mountain Landfill is captured and burned in the gas generator. In total 1,842 megawatt hours of electricity was produced. It is used to run our buildings on site, and **1,375** Mwh of electricity was sold to Saint John Energy, enough to power on average 127 homes monthly.

Residential

Disposal and Diversion

Compost



Residential Compost & Garbage (tonnes)

COMMUNITIES	Garbage	Compost	% Compost Diverted
Saint John	11,262.30	3,201.73	22%
Quispamsis	3,626.66	1,440.38	28%
Rothsay	2,228.15	884.12	28%
Hampton	860.45	361.29	30%
Village of St Martins	173.03		0%
LOCAL SERVICE DISTRICTS			
Simonds & St. Martins	1,261.53	152.53	11%
Kingston & Westfield East	908.35	154.64	15%
Greenwich & Westfield West	516.13	90.37	15%
Petersville	98.77	18.64	16%
Musquash	288.54	37.10	11%
Hampton	772.6	128.89	14%
	21,996.51	6,469.69	23%

In 2021 **7,207 tonnes** of organic material was collected through the green cart compost program. Food scraps, soiled paper products and yard waste are diverted from the landfill through the compost program. The finished product is screened, tested and approved by Department of Environment and Local Government before being sold back to the community as a beneficial soil enhancement.

Recycling

Curbside Recycling	Garbage	Compost	Curbside Recycling	% Diversion
Quispamsis	3,627	1,440	601	36%
Rothsay	2,228	884	369	36%
Curbside Recycling began July 2021 in the LSDs			July - Dec 2021	
Simonds & St Martins	1,261.53	152.53	46.03	
Kingston & Westfield East	908.35	154.64	44.89	
Greenwich & Westfield West	516.13	90.37	24.03	
Petersville	98.77	18.64	4.81	
Musquash	288.54	37.10	10.13	
Hampton	772.6	128.89	37.04	
Saint John (Pilot Project)			36.86	
Curbside Recycling Total			1,173	

Recycling Depots (tonnes)

Depots	2,425
Hampton	231
Public Drop Off	102
Recycling Depots Total	2,758
Curbside Recycling	1,173
Commercial to MRF	52
Blue Run	30
TOTAL RECYCLING	4,013

NEW Curbside Recycling

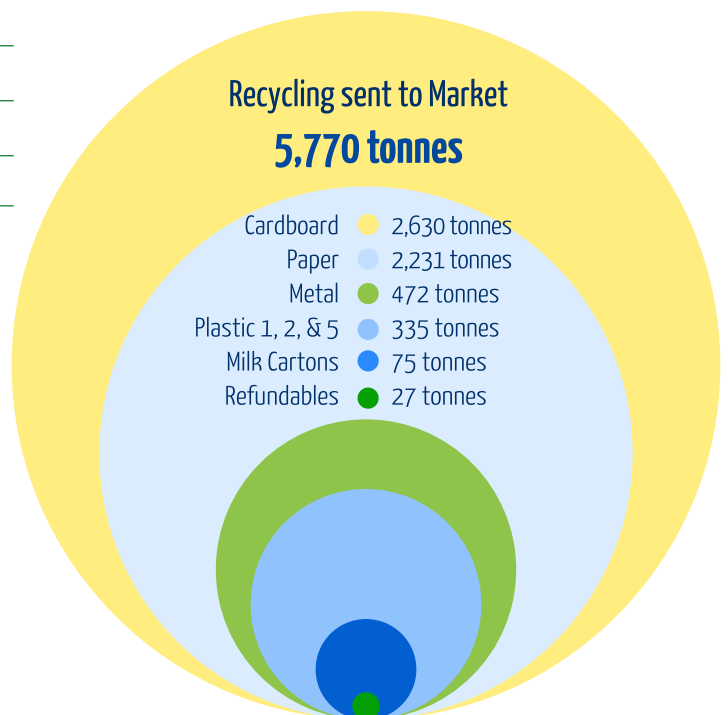
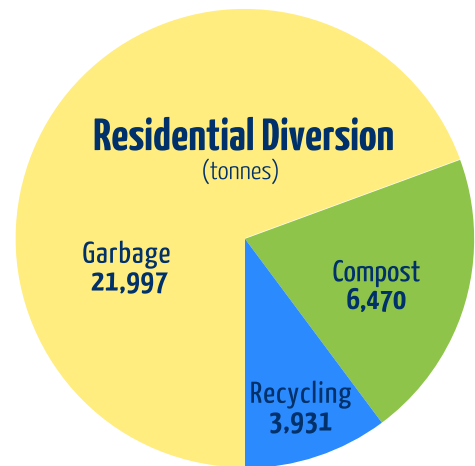
In July 2021, curbside recycling began in all the **Local Service Districts**. The recycling depots in these communities were **closed** in early August. Each household received one **blue** and one **green** recycling box, and their material is now picked up every other week. Residents of these communities now have the **ease** of placing recycling at their curb along with **compost** and **garbage**.

The following chart shows garbage, compost, and recycling tonnage for September to December 2021:

Local Service District Diversion: Sept - Dec 2021

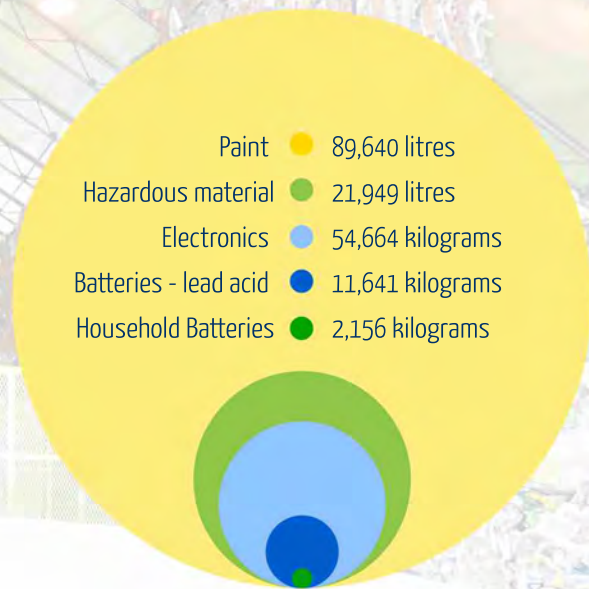
LSD	Garbage	Compost	Curbside Recycling	% Diversion
Simonds & St Martins	425.6	57.02	32.58	17%
Kingston & Westfield East	309.62	51.92	29.97	21%
Greenwich & Westfield West	183.88	32.99	16.62	21%
Petersville	33.65	6.35	3.09	22%
Musquash	91.13	14.03	6.75	19%
Hampton	272.75	48.23	23.65	21%

In 2021, **5,770 tonnes** was sent to Market. The added amount sent to market in 2021 can be attributed to previous years material stored on site.



Household Hazardous Waste

The Household Hazardous Waste Facility is open year-round at Crane Mountain Landfill. Residents can bring in their old paint, motor oil, batteries and other hazardous material at any time at no charge. As well, Electronics such as computers, & printers, VCR, DVD & CD players, portable audio/video devices and more can be brought in for recycling through the Recycle My Electronics program.



Public Education

Description	Programs	2021 Participants	2020
Collection Reminder Service	Collection reminder by email, App, electronic calendar, phone or twitter	17,180 active reminders	13,844
School Program Interpretive Centre	Kits sent to school classes	70 classes	9 classes, 225 (covid)
Public Events	Home Show & public presentations	Cancelled due to COVID	Cancelled due to COVID
Puppet Shows – grade 2	2 presentations	23 (COVID)	0 presentations
Summer Camp program	17 camps	360	17 camp kits delivered
Summer Festivals and Farmers markets	9 summer events	1,163	5 summer events, 360
Gold Box Program	669 households audited	524 Gold boxes awarded	
Diversion Provided at Events	RibFest, Marathon by the Sea	cancelled	Cancelled
E-News	4 issues in French & English	1,840 readers	2,282
Facebook Page	Weekly engagement posts	4,000	3,429



Recycling Superstars

Residents in the Fundy Region have a new way to show off their recycling and composting expertise. **Gold boxes** are awarded to households that sort their waste into **recycling, composting** and have **minimal garbage**. Residents register their address online, and from May to September addresses are randomly selected to determine which neighbourhood gets a trash audit. Households with **less than 2 bags of garbage**, compost cart with food scraps and properly sorted recycling win a gold box. The gold box can be used as a curbside recycling box or to collect recyclables to go to the Blue Bin Recycling Depots. The Gold Box lets everyone know you are a **Recycling Superstar**.



Financial Statements

December 31 **2021**

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Independents Auditor's Report

"In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Commission..."

To the Members of Fundy Regional Service Commission

Opinion

We have audited the financial statements of Fundy Regional Service Commission (the "Commission"), which comprise the statement of financial position as at December 31, 2021, and the statements of operations, remeasurement gains and losses, changes in net financial assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the commission as at December 31, 2021, and the results of its operations and cash flows for the year then ended in accordance with Canadian public sector accounting standards (PSAS).

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the **Auditors' Responsibilities for the Audit of the Financial Statements** section of our report. We are independent of the Commission in accordance with ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

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

In preparing the 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 Financial Statements

Our objectives are to obtain reasonable assurance about whether the 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

Independents Auditor's Report (continued)

decisions of users taken on the basis of these 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.

We also:

- Identify and assess the risks of material misstatement of the 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 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 financial statements, including the disclosures, and whether the 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.

Teed Saunders Doyle

Saint John, New Brunswick
April 25, 2022

CHARTERED PROFESSIONAL ACCOUNTANTS

Consolidated Statement of Operations



Fundy Regional
Service Commission

Commission de Services
Régionaux de Fundy

Year Ended December 31, 2021

To view the full financial statements with auditor's notes go to www.FundyRecycles.com

	2021		2020
	(Unaudited) Budget (Note 22)	Actual	Actual
Revenue			
Member charges	\$ 2,442,358	\$ 2,590,897	\$ 2,568,188
Sales of services	5,893,068	6,412,746	5,891,013
Government transfers	-	70,595	47,590
Interest	20,000	52,977	63,214
Gain on disposal of tangible capital assets	-	302,319	-
Gain on sale of investments	-	34,987	-
	<u>8,355,426</u>	<u>9,464,521</u>	<u>8,570,005</u>
Expenditures			
Cooperative and regional planning services	55,659	49,798	55,903
Local planning services	300,744	292,276	261,286
Solid waste services	8,938,824	8,714,290	8,961,724
Generation facility	263,251	199,303	156,994
Loss on disposal of tangible capital assets	-	-	235,852
Loss on sale of investments	-	-	4,569
	<u>9,558,478</u>	<u>9,255,667</u>	<u>9,676,328</u>
Annual operating surplus (deficit)	<u>\$ (1,203,052)</u>	208,854	(1,106,323)
Accumulated operating surplus			
Beginning of year		<u>16,542,224</u>	<u>17,648,547</u>
End of year		<u>\$ 16,751,078</u>	<u>\$ 16,542,224</u>

See accompanying notes to the consolidated financial statements

Consolidated Statement of Financial Positions



Fundy Regional
Service Commission
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As at December 31, 2021

To view the full financial statements with auditor's notes go to www.FundyRecycles.com

	2021	2020
Financial assets		
Cash (Note 3)	\$ 725,043	\$ 733,049
Receivables		
General (Note 4)	1,119,431	826,850
Due from federal government and its agencies (Note 5)	146,841	120,385
Due from Province of New Brunswick (Note 6)	97,980	90,398
Portfolio investments (Note 7)	2,556,166	2,654,606
	<u>4,645,461</u>	<u>4,425,288</u>
Liabilities		
Bank indebtedness (Note 8)	237,184	6,015
Accounts payable and accrued liabilities	962,680	1,040,277
Customer security deposits	101,814	101,380
Long term debt (Note 9)	680,000	1,346,000
Closure and post-closure liability (Note 10)	1,838,620	1,687,284
	<u>3,820,298</u>	<u>4,180,956</u>
NET FINANCIAL ASSETS	<u>825,163</u>	<u>244,332</u>
Non-Financial Assets		
Tangible capital assets (Note 18)	64,837,618	64,393,910
Accumulated amortization (Note 18)	(49,016,487)	(48,198,449)
	<u>15,821,131</u>	<u>16,195,461</u>
Deferred financing charges	2,907	6,171
Deposit on building	167,890	-
Inventory of supplies	39,504	51,381
Prepaid expenses	80,448	53,922
	<u>16,111,880</u>	<u>16,306,935</u>
ACCUMULATED SURPLUS	<u>\$ 16,937,043</u>	<u>\$ 16,551,267</u>
Accumulated surplus is comprised of:		
Accumulated operating surplus (Page 2)	\$ 16,751,078	\$ 16,542,224
Accumulated remeasurement gains (Page 3)	185,965	9,043
	<u>\$ 16,937,043</u>	<u>\$ 16,551,267</u>

Contingent liability (Note 12)
Commitments (Note 24)

See accompanying notes to the consolidated financial statements

Notes to the Consolidated Financial Statements



Fundy Regional
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To view the full financial statements with auditor's notes go to www.FundyRecycles.com

December 31, 2021

23. Revenue and Expense Support

	2021		2020
	(Unaudited) Budget	Actual	Actual
Revenue			
Member charges			
Cooperative and regional planning services	\$ 49,366	\$ 49,366	\$ 34,096
Local planning services	252,972	252,972	205,236
Solid waste tipping fees	2,140,020	2,288,559	2,328,856
Total member charges	\$ 2,442,358	\$ 2,590,897	\$ 2,568,188
Sales of services			
Solid waste services			
Tipping fees from other sources			
Industrial, commercial, institutional	\$ 4,942,080	\$ 4,968,888	\$ 4,882,830
Construction and demolition	154,000	177,353	185,197
Special waste	71,000	42,152	46,780
Recycling			
Fibre	63,000	227,572	108,805
Refundable Products	14,000	32,931	22,354
Metals	30,000	41,583	38,119
Paints	5,000	8,212	7,774
Other	144,000	290,486	188,659
Other operational revenue			
Compost	256,000	287,150	284,696
Organics	7,000	12,907	7,803
Other	30,000	228,128	59,167
Electrical generation	176,988	95,384	58,829
Total sales of services	\$ 5,893,068	\$ 6,412,746	\$ 5,891,013
Government transfers			
Environmental Trust Fund	\$ -	\$ 68,128	\$ 28,419
Regional Recreation Development	-	-	13,750
Government of Canada - Employment Assistance	-	2,467	3,276
Government of Canada - Active Living	-	-	2,145
Total government transfers	\$ -	\$ 70,595	\$ 47,590

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23. Revenue and Expense Support (continued)

	2021		2020
	(Unaudited)		
	Budget	Actual	Actual
Expenditures			
Corporate Services			
Governance			
Board Members			
Honorariums	\$ 46,340	\$ 43,968	\$ 43,303
Travel	4,000	2,175	3,272
Insurance	12,000	14,490	12,075
Total Governance	62,340	60,633	58,650
Administration			
Executive Director's Office			
Salaries and benefits	53,870	54,006	52,456
Travel	5,000	535	190
Training and development	2,500	-	-
Human Resources	23,700	24,095	23,588
Financial Management			
Salaries and benefits	96,010	89,078	94,655
Training and development	2,500	2,015	2,091
External audit fees	13,000	13,036	18,771
Other Administrative Services			
Advertising and public relations	1,000	1,539	-
Legal services	10,000	-	198
Office equipment and supplies	9,630	4,512	4,656
Printing and copying	10,100	14,481	10,425
Telecommunications	4,000	2,272	2,767
Other	1,000	1,076	747
Total Administration	232,310	206,645	210,544
Total Corporate Services Expenditures	\$ 294,650	\$ 267,278	\$ 269,194
Allocated to:			
Cooperative and Regional Planning Services	\$ 55,659	\$ 49,798	\$ 49,357
Local Planning Services	13,014	12,017	12,400
Solid Waste Services	219,976	200,009	202,053
Electrical Generation	6,001	5,454	5,384
	\$ 294,650	\$ 267,278	\$ 269,194

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23. Revenue and Expense Support (continued)

	2021		2020	
	(Unaudited)			
	Budget	Actual		Actual
Expenditures				
Cooperative and Regional Planning Services				
Allocation from Corporate Services	\$ 55,659	\$ 49,798	\$	49,357
Regional Sport, Recreation and Culture: Infrastructure				
Planning and Cost-Sharing				
Administration	-	-		5,291
Active Living Project	-	-		1,255
				<u>6,546</u>
Total Cooperative and Regional Planning Expenditures	<u>\$ 55,659</u>	<u>\$ 49,798</u>	<u>\$</u>	<u>55,903</u>
Expenditures				
Local Planning Services				
Administration				
Allocation from Corporate Services	\$ 13,014	\$ 12,017	\$	12,400
Other Administrative Services				
Advertising and public relations	3,000	16		401
Liability insurance	5,000	5,000		5,000
Legal services	5,000	-		1,729
Office building	5,420	2,598		2,704
Office equipment and supplies	820	472		702
Printing and copying	900	494		517
Telecommunications	8,400	6,295		3,845
Other	950	804		606
Total Administration	<u>42,504</u>	<u>27,696</u>		<u>27,904</u>

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23. Revenue and Expense Support (continued)

	2021		2020
	(Unaudited)		
	Budget	Actual	Actual
Planning and Building Inspection Services			
Planning Services			
Salaries and benefits	73,880	74,077	65,394
Travel	4,500	948	946
Training and development	3,500	448	1,207
Maps and reference material	1,000	-	184
GIS operating and planet	1,000	767	628
Advertising	500	183	649
Planning committees	9,600	7,494	2,485
Other	40,300	59,037	48,634
	<u>134,280</u>	<u>142,954</u>	<u>120,127</u>
Inspection Services			
Salaries and benefits	107,760	112,758	105,559
Travel	8,200	4,739	4,800
Training and development	4,000	593	46
Maps and reference material	500	-	390
GIS operating and planet	1,000	980	535
	<u>121,460</u>	<u>119,070</u>	<u>111,330</u>
Total Planning and Building Inspection Services	<u>255,740</u>	<u>262,024</u>	<u>231,457</u>
Fiscal Services			
Other Financing Charges			
Banking service charge	2,500	2,556	1,925
Total Local Planning Expenditures	<u>\$ 300,744</u>	<u>\$ 292,276</u>	<u>\$ 261,286</u>

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23. Revenue and Expense Support (continued)

	2021		2020	
	(Unaudited)			
	Budget	Actual	Actual	
Expenditures				
Solid waste services				
Administration				
Allocation from Corporate Services	\$ 219,976	\$ 200,009	\$	202,053
Director's Office				
Salaries and benefits	187,910	186,131		185,088
Travel	6,000	632		1,061
Training and development	10,500	6,578		2,746
Other Administrative Services				
Insurance	147,570	187,939		143,509
Professional services	88,000	68,857		64,233
Legal services	5,000	48,033		10,951
Office building	20,280	18,556		17,514
Office equipment and supplies	29,150	33,187		73,912
Printing and copying	3,300	3,078		2,693
Telecommunications	12,500	11,631		11,902
Crane Mountain Enhancement Inc (Note 24)	24,931	24,931		24,745
Host Community Enhancement Fund (Note 24)	90,875	71,792		64,903
Public education				
Personnel	157,450	158,500		144,997
Advertising, tours and promotional	79,450	323,775		99,108
Other administrative	27,830	18,494		14,507
Amortization	25,000	29,691		26,355
Total Administration	1,135,722	1,391,814		1,090,277
Operations				
Station and buildings				
Personnel	97,740	93,483		92,336
Repairs and maintenance	15,000	10,030		3,183
Electricity	9,000	4,807		8,103
Property taxes	230,500	242,895		240,345
Environmental health and safety	9,620	4,247		4,519
Amortization	40,000	38,749		38,223
Machinery and equipment				
Fuel	181,120	183,393		170,414
Repairs and maintenance	151,250	113,382		141,535
Amortization	196,000	284,248		197,656

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23. Revenue and Expense Support (continued)

	2021		2020
	(Unaudited)		
	Budget	Actual	Actual
Solid waste services			
Landfill operations			
Personnel	845,460	796,063	746,274
Site and road maintenance	48,600	32,420	41,008
Monitoring	62,900	59,417	57,918
Site security and safety	12,900	12,612	10,216
Special waste handling	18,800	17,883	21,000
Cell cover material	351,132	488,870	652,557
Leachate personnel	380,550	361,281	350,947
Leachate & siltation management	574,000	417,921	426,057
Gas management and safety supplies	26,940	49,318	141,522
Interest	36,800	24,788	37,567
Amortization	1,290,000	1,286,356	1,283,897
Scale house			
Personnel	175,730	168,331	174,854
Supplies	23,400	15,063	22,347
Amortization	40,000	39,011	38,768
Waste diversion			
Personnel - Recycling facility	912,520	582,880	736,677
Personnel - Depot collection	386,030	382,093	398,226
Recycling facility	156,640	128,057	159,879
Depot collection program	179,860	180,819	198,224
Amortization - Recycling facility	60,000	76,292	123,785
Amortization - Depot collection program	25,000	22,887	31,342
Composting program			
Personnel	271,250	257,347	271,231
Processing	437,660	351,289	434,924
Cart and bin purchases	118,700	143,781	111,237
Amortization	226,000	217,227	282,302
Hazardous household waste			
Collection	2,000	-	261
Disposal	27,000	41,341	42,335
Other	5,000	590	1,498
Total solid waste operations	7,625,102	7,129,171	7,693,167

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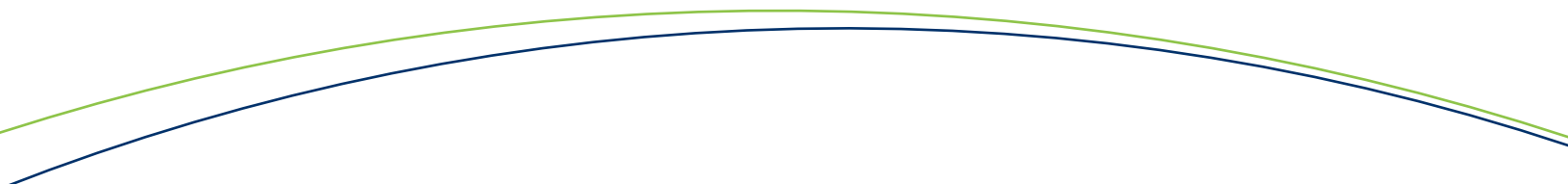
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23. Revenue and Expense Support (continued)

	2021		2020
	(Unaudited)		
	Budget	Actual	Actual
Solid waste services			
Fiscal Services			
Other Financing Charges			
Debenture issue costs	=	3,264	3,273
Banking service charge	12,000	16,009	16,928
Other Fiscal Services			
Bad debt	-	-	8
Closure & post-closure expense	146,000	151,336	141,280
Investment management fees	20,000	22,696	16,791
Total fiscal services	178,000	193,305	178,280
Total Solid Waste Expenditures	\$ 8,938,824	\$ 8,714,290	\$ 8,961,724
Generation Facility			
Other Administrative Services			
Allocation from Corporate Services	\$ 6,001	\$ 5,454	\$ 5,384
Professional services	2,000	-	-
Office building	3,400	1,844	3,108
Office equipment and supplies	750	285	59
Telecommunications	2,500	2,325	2,084
Other	1,500	-	-
Total Administration	16,151	9,908	10,635
Operations			
Personnel			
Salaries and benefits	92,000	89,889	74,423
Travel	2,000	-	-
Machinery and equipment			
Fuel	18,500	16,914	4,965
Repairs and maintenance	44,400	29,077	31,705
Interest	5,400	-	-
Amortization	82,000	53,515	35,266
Total Operations	244,300	189,395	146,359
Fiscal Services			
Other Financing Charges			
Debenture issue costs	2,800	-	-
Total Generation Facility Expenditures	\$ 263,251	\$ 199,303	\$ 156,994



Fundy Regional
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