



ANNUAL REPORT 2020



This annual report provides a record of the activities of the Chaleur Regional Service Commission (CRSC) over its 2020 fiscal year, from January 1 to December 31. Since its creation in January 2013, the CRSC has undertaken a variety of projects of a regional scope, several of which were carried out over the last year. These will be described later in this document.



Table of contents

Message from the Chairman	3
Report of the Executive Director	4
Mandate	5
Corporate and collaborative services	5
Dossiers related to collaborative services	6
Governance and administration	8
Committees	9
Planning Department	10
Solid Waste Management	20
Chaleur Tourism Office	32
Population	42
Financial Statements	45

MESSAGE FROM THE CHAIRMAN

Joseph Noel

In accordance with the Regional Service Delivery Act, I am pleased to present you the CRSC's annual report which describes its achievements throughout 2020.

As was the case across the world, the year 2020, was marked here by the COVID-19 pandemic. This caused some delay in advancing certain regional files, including the regionalization of police services in the Chaleur Region. We hope to take up this file again soon. That said, the CRSC succeeded in starting the second phase of regional economic development and regional recreation planning. The Urban Planning Department also began the third phase of the regional climate change adaptation plan.

The year 2020 was also marked by the ratification of the new collective agreement between the CRSC and Local 4193 of the Canadian Union of Public Employees (CUPE), which represents the employees of the Solid Waste Management Department.

As chairman of the CRSC, I would like to thank the employees who dedicate themselves daily to providing quality service to their community members. Thank you as well to the executive committee members for supporting me throughout the year, the board of directors for its contribution and excellent collaboration and, finally, the provincial and federal elected officials for their support in advancing the regional files that we care deeply about.

I therefore invite you to look over the following pages, in which you will find a summary of the activities undertaken by the CRSC in 2020.

Enjoy your read!

Joseph Noel



REPORT OF THE EXECUTIVE DIRECTOR

Jocelyne Hachey

We are pleased to present an overview of the achievements of 2020. Although the pandemic created challenges to achieving some of the objectives that the executive committee had set for itself, the year 2020 was marked by continued work on economic development and regional sport infrastructure planning.

It should be mentioned, as well, that the CRSC operated within its budget envelope. The audited financial statements, appended to this report, present the statement of financial position for 2020.

In closing, I would like to highlight the outstanding work done by all the employees. In a time of pandemic, they unfailingly stepped up to maintain the CRSC's mandatory services. Thank you for your commitment and professionalism. Your support made the performance of my daily tasks easier. I would also like to thank the members of the executive committee and the board of directors for their invaluable support throughout the year.

Jocelyne Hachey



Mandate

The CRSC is required to provide the following mandatory services:

- Local planning services in Local Service Districts (LSD)
- Solid Waste Management

The Commission also has the power to facilitate and coordinate agreements between communities regarding cost-sharing for services and infrastructure.

The CRSC also has the authority to expand its mandate to include the following:

- Local planning in municipalities
- Regional collaboration in the matter of policing services
- Regional planning for emergency measures
- Planning for regional recreational, cultural and sports activities, including cost-sharing for any such facilities
- Regional planning



Corporate and collaborative services

The head office is run by the two following employees:

• **Jocelyne Hachey,**
Executive Director

• **Carolle Roy,**
Assistant to the
Executive Director

Dossiers Related to Collaborative Services

Strategic Economic Development Plan for the Chaleur Region

On July 7, 2020, the CRSC retained the services of a consultant to prepare a strategic economic development plan for the region. This initiative came out of a forum held in 2018, aimed at taking stock of the current economic situation of the Chaleur Region and studying the possibility of creating a regional entity to correct the existing shortcomings in this sector.

This strategic plan is intended to serve as a roadmap to identify the priority actions that the CRSC should take in collaboration with regional, interregional, provincial and federal partners.

A series of consultations sessions were initiated in fall 2020, with targeted client groups. The data collected will be analyzed to draft the regional strategic plan.

This work was performed under the supervision of an ad hoc committee made up of four members of the CRSC's board of directors: Joseph Noel, mayor of Belledune; Paolo Fongemie, mayor of Bathurst; Jean Guy Grant, mayor of Beresford; and Carole Caron, representative of the Local Service Districts (LSDs).

The CRSC will pursue this file further in 2021.



Definition of Cost-Sharing Formulas for Municipal Sport Infrastructure

The CRSC retained the services of a consultant to develop options for cost-sharing formulas for the Chaleur Region's municipal sport infrastructure. A service agreement was reached with the Association francophone des municipalités du Nouveau-Brunswick in December 2020. The mandate will be to:

- Develop several options for cost-sharing formulas, based on relevant criteria adapted to the rural and interconnected context of the Chaleur Region;
- Recommend a classification for local, sub-regional and regional infrastructure, including the territorial boundaries of each one;
- Use the cost-sharing formula options developed to allocate the operating costs of each sport infrastructure to the CRSC's member communities.

A working committee, named by the CRSC Board of Directors, will be tasked in 2021 (after the municipal elections) with analyzing the options proposed by the consultant and forwarding their recommendation to the CRSC.

Governance and administration

Composition of the Board of Directors

The CRSC is composed of the mayors of the six municipalities and four representatives from the region's 15 Local Service Districts (LSD). The number of representatives from the LSDs is based on population ratio and tax base.

During 2020, the CRSC held 14 public meetings. The agendas and minutes of these meetings can be found on the CRSC website at www.chaleurrsc.ca.



The Board of Directors is composed of the following mayors and representatives for the LSDs:

Members	Attendance	Absences
Paolo Fongemie, Mayor of Bathurst	12	2
Jean Guy Grant, Mayor of Beresford	14	0
Charles Doucet, Mayor of Nigadoo	14	0
Luc Desjardins, Mayor of Petit-Rocher	14	0
Normand Doiron, Mayor of Pointe-Verte	13	1
Joseph Noel, Mayor of Belledune	14	0
Carole Caron, LSD	14	0
Normand Plourde, LSD	13	1
Donald Gauvin, LSD	14	0
Charles Comeau, LSD (resigned on March 8, 2020)	3	N/A
Paul Robichaud, LSD (new member in November)	1	N/A

Committees

Executive Committee

From January 1 to June 17, 2020, the Executive Committee was made up of the following members:

Members	Attendance	Absences
Mayor Joseph Noel, Chairman	4	0
Mayor Paolo Fongemie, Vice-Chairman	4	0
Mayor Charles Doucet, 3rd Director	4	0

From June 17 to December 31, 2020, Mayor Charles Doucet became the Vice-Chairman and Mayor Paolo Fongemie became 3rd Director.

The members met four times, on January 21, March 16, April 22, and May 28, to discuss the following subjects:

- Establishment of the CRSC's 2020 objectives;
- Tourism Office Annual Action Plan;
- Awarding of contracts for the general works at the Red Pine Landfill site.

Support and Oversight Committee

The Support and Oversight Committee met twice in 2020. The first meeting involved reviewing the 2019 audited financial statements and the second concentrated on reviewing the 2021 budget.

The committee is composed of the following members:

Members	Attendance	Absences
Sonia Gauvin, Treasurer, Bathurst	2	0
Marc-André Godin, City Manager, Beresford	1	1
Donna Landry, City Manager, Nigadoo and Pointe-Verte	2	0
Guy Chiasson, City Manager, Petit-Rocher	1	1
Landon Lee, City Manager, Belledune	2	0
Denis Bujold, Local Services Manager	2	0



Planning Department

The mandate of the Planning Department is to perform a wide variety of tasks derived from the Community Planning Act. Planning services for all the municipalities and Local Service Districts (LSDs) in the Chaleur RSC are provided by the Planning Department, with the exception of the City of Bathurst, which has its own Planning Department. These municipalities are all equipped with tools for urban planning, construction and subdivision on their respective territories. The Roberville, Dunlop, North Tetagouche, Big River and Bathurst LSDs are (in part) regulated by a rural plan that includes zoning regulations.

Over the past decade, land use plans and zoning provisions in the municipalities of Beresford, Nigadoo, Pointe-Verte and Belledune have been subject to major reviews. The Planning Department staff worked with a planning committee set up by the Village of Petit-Rocher and completed the revision of its rural plan in 2020. The rural plan was adopted at the end of 2020.

A number of rural plans are currently in force in the Chaleur RSC LSDs.

Each year, urban planning documents are amended to allow for non-conforming or unplanned use. In 2020, the Planning Department worked on two projects involving amendments or rezoning. Two of these amendments were for the development of multiple-family dwellings in Nigadoo and Beresford.

Before granting a building permit, the inspectors must review the plans and ensure that the projects are in compliance with existing municipal planning regulations and the standards prescribed by the National Building Code. Once the permit has been granted, the inspectors must inspect the site at intervals to ensure that the work performed complies with the standards. In 2020, 486 inspection records were closed. All Chaleur RSC inspectors are members of the New Brunswick Building Officials Association (NBBOA). Two inspectors are certified Level 3. The third inspector is certified Level 2 and qualified Level 3.

In 2020, the Planning Department issued 533 building permits for a total value of \$21.7 million: \$13 million in the municipalities and \$8.7 million in the unincorporated areas. The number of permits issued decreased by 2% compared with last year, and the value decreased by 6.9%.

Building permits



Employees

- Marc Bouffard, Planning director
- Yvon Frenette, Development officer
- Marcel Doiron, Building inspector
- Stéphane Doucet, Building inspector
- Mariette Hachey-Boudreau, GIS technician
- Line Cormier St-Cyr, Administrative secretary





Building Report per Municipalities

Sector	Belledune (v)		Beresford (t)		Nigadoo (v)		Petit-Rocher (v)		Pointe-Verte (v)		Total	
	Nbr	value	Nbr	value	Nbr	value	Nbr	value	Nbr	value	Nbr	value
Mobile and recreational	3	\$81,000	10	\$261,700	0	\$0	1	\$5,000	4	\$142,000	18	\$489,700
Residential: 1 and 2 family	13	\$238,700	51	\$3,198,000	18	\$1,174,400	26	\$984,450	15	\$401,600	123	\$5,997,150
Residential: multi	0	\$0	3	\$684,700	3	\$975,000	0	\$0	0	\$0	6	\$1,659,700
Commercial	3	\$29,500	6	\$252,000	3	\$221,000	0	\$0	0	\$0	12	\$502,500
Industrial	4	\$295,800	0	\$0	0	\$0	0	\$0	0	\$0	4	\$295,800
Institutional	2	\$387,000	4	\$453,300	1	\$5,000	1	\$2,200,000	1	\$6,000	9	\$3,051,300
Accessory and misc.	10	\$135,100	57	\$618,760	14	\$76,700	21	\$139,600	9	\$70,200	111	\$1,040,360
Total	35	\$1,167,100	131	\$5,468,460	39	\$2,452,100	49	\$3,329,050	29	\$619,800	283	\$13,036,510

Building Report in LSDs

Sector	Allardville (p)		Bathurst (p)		Beresford (p)		New Bandon (p)		Total	
	Nbr	value	Nbr	value	Nbr	value	Nbr	value	Nbr	value
Mobile and recreational	0	\$0	8	\$171,000	13	\$137,800	11	\$537,300	32	\$846,100
Residential: 1 and 2 family	14	\$153,250	31	\$1,520,000	48	\$2,155,600	9	\$400,000	102	\$4,228,850
Residential: multi	0	\$0	0	\$0	1	\$160,000	0	\$0	1	\$160,000
Commercial	0	\$0	1	\$115,000	1	\$54,000	0	\$0	2	\$169,000
Industrial	0	\$0	0	\$0	2	\$140,000	1	\$575,000	3	\$715,000
Institutional	2	\$25,000	1	\$230,000	1	\$910,672	1	\$5,500	5	\$1,171,172
Accessory and misc.	13	\$219,500	33	\$443,100	51	\$649,800	8	\$83,500	105	\$1,395,900
Total	29	\$397,750	74	\$2,479,100	117	\$4,207,872	30	\$1,601,300	250	\$8,686,022

There has been a decrease of 30% in residential construction. In 2020, there were 32 new single-family dwellings built compared with 46 the previous year.

New single-family dwellings



Dwelling units created



The Municipality of Beresford has two new multi-family dwellings, and the Municipality of Nigadoo has three. Following a recorded decline between 2011 and 2015, the number of new housing units created in new constructions, renovations or extensions has been on the rise as of 2016. Since 2011, an average of 83 new housing units have been created each year.



To draw a more representative picture of construction activity throughout the territory served by the Chaleur RSC, construction data from the Chaleur RSC Planning Department has been combined with data from the City of Bathurst. In all, 876 permits were issued for the entire area, for a total value of \$30.6 million.

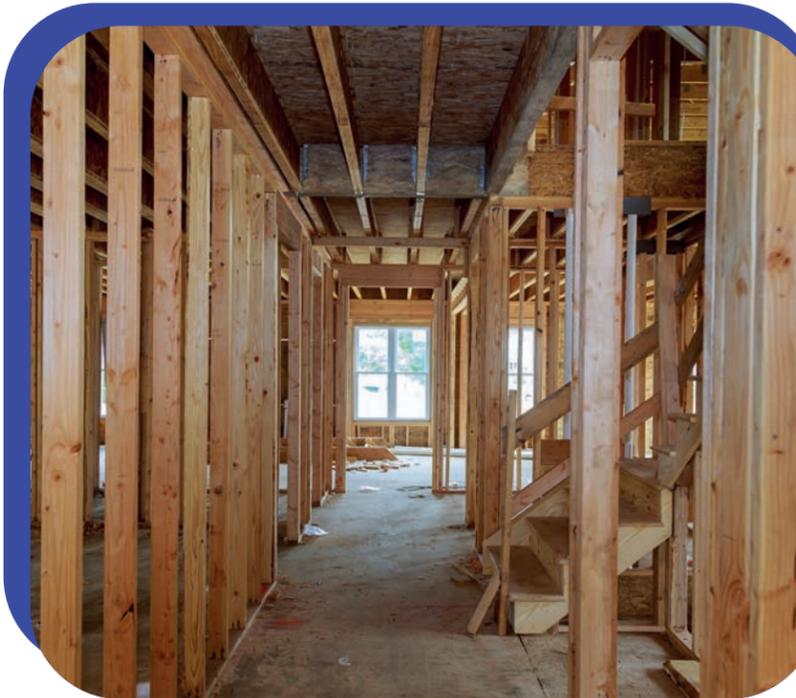
Cumulative Building Report

Sector	Bathurst (c)		CRSC Municipalities		CRSC LSD		Total		
	Nbr	value	Nbr	value	Nbr	value	Nbr	value	Nbr
Mobile & recreational	0	\$0	18	\$489,700	32	\$846,100	50	\$1,335,800	4%
Residential- 1 & 2 family	219	\$4,322,958	123	\$5,997,150	102	\$4,228,850	444	\$14,548,958	48%
Residential-multi	9	\$2,101,000	6	\$1,659,700	1	\$160,000	16	\$3,920,700	13%
Commercial	20	\$1,167,100	12	\$502,500	2	\$169,000	34	\$1,838,600	6%
Industrial	3	\$242,220	4	\$295,800	3	\$715,000	10	\$1,253,020	4%
Institutional	0	\$0	9	\$3,051,300	5	\$1,171,172	14	\$4,222,472	14%
Accessory & misc.	92	\$1,046,674	111	\$1,040,360	105	\$1,395,900	308	\$3,482,934	11%
Total	343	\$8,879,952	283	\$13,036,510	250	\$8,686,022	876	\$30,602,484	100%

The greatest number of investments were in the one and two-family residential sector, followed by institutional and residential multiple units.

In 2020, the Planning Department approved 33 subdivision plans, creating 46 building lots and six parcels. No new public streets were created. The Planning Department also approved several deeds, rights of way, easements and survey plans.

Geomatics is an essential tool in the operation of the Planning Department. The department has begun its transition to the more modern and collaborative ArcGIS Pro and ArcGIS Online systems.

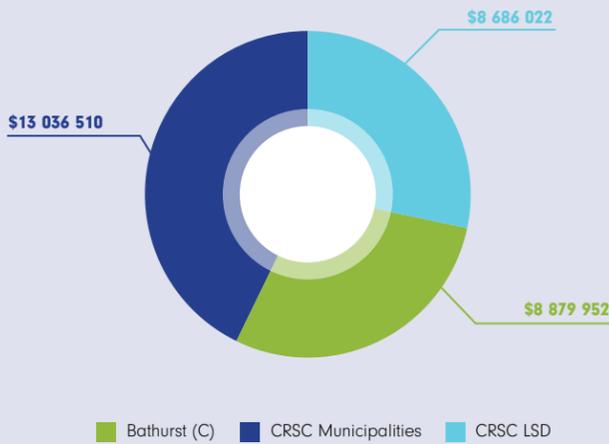


Housing and Dwellings

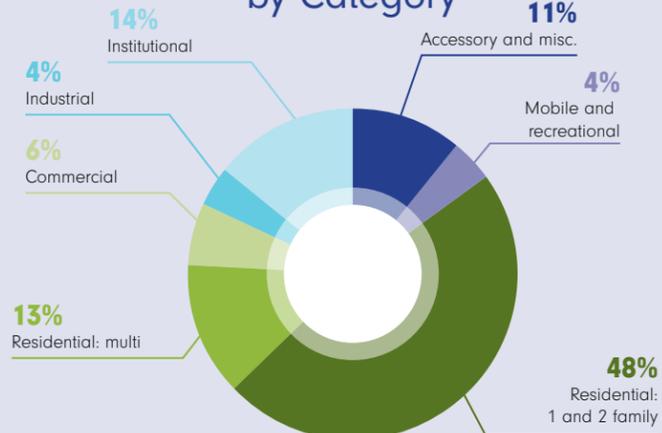
Most of the dwellings in the Chaleur Region are single detached houses. Conversely, the proportion of apartments in multi-family housing units is lower than the provincial average.

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.

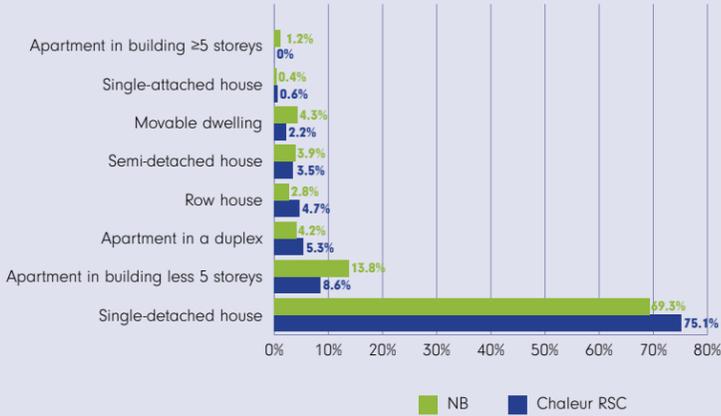
Total value of building permits in 2020



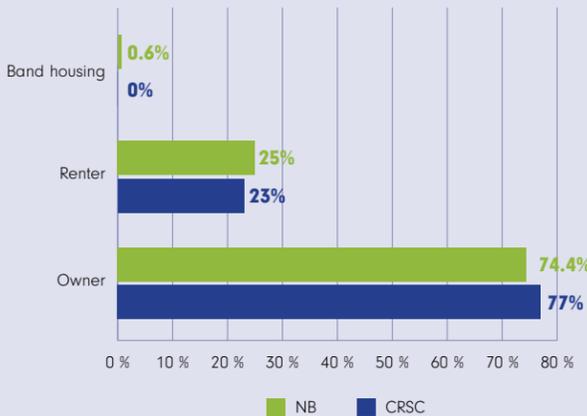
Building Permits by Category



Household and dwelling characteristics



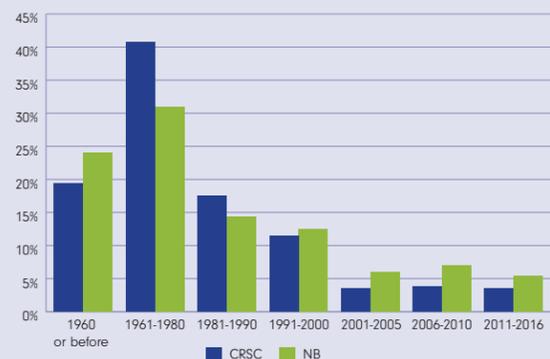
Private household by tenure





Compared with the rest of New Brunswick, most of the occupied private dwellings were built between 1961 and 1990. This trend has reversed since 1991, and equates with the reduction in the number of permits issued for the construction of new single-family dwellings. This means that the occupied private housing stock in the Chaleur Region is a little older than the provincial average, with 78% of the private homes built before 1990 compared with 69% in the entire province.

Occupied private dwellings by period of construction



Regional Planning Advisory Committee (RPAC)

The Regional Planning Advisory Committee comprises seven members, all of whom are nonelected citizens. Each municipality is represented by one citizen, and there are two representatives from the LSDs. Each member may be nominated for a maximum of two 4-year terms. The terms are staggered so that there will always be experienced members in the group. The primary responsibility of this committee is to approve requests for exemptions from existing zoning bylaws and subdivision standards. The committee must also provide an opinion on any project related to the adoption or amendment of a rural plan. Lastly, the committee has certain powers with regards to temporary permits, private access and public streets.

Patrick Mallet is the committee chair, and Lévis Roy is the vice-chair.

Regional Planning Advisory Committee 2020

Members	Representing	Attendance	End of term (December...)
Alain Gauvin	Beresford	6 out of 6	2023
Elizabeth Lanteigne *	Belledune	0 out of 6	2021
Lévis Roy	LSD	5 out of 6	2021
Jeannot Gionet **	LSD	0 out of 6	2019
Patrick Mallet	Petit-Rocher	6 out of 6	2023
Paul Desjardins	Pointe-Verte	6 out of 6	2021
Jean-Louis Arseneau	Nigadoo	5 out of 6	2021

* Resigned, July 2020 ** Resigned, March 2020

In principle, the committee meets on the third Tuesday of every month, except when there are no requests to justify holding a meeting. The committee met six times in 2020 to examine three proposals for amendments to a rural plan and to make recommendations to the municipal or provincial authorities involved. The committee also studied 16 proposals for exemptions to a rural plan. Overall, the committee reviewed 21 applications, as follows:

2020, Regional Planning Advisory Committee (RPAC), Decision

		Private access, location of public street	Opinion on proposed rezoning or adoption of a bylaw	Conditional use	Approval (permits) temporary	Non-conforming use	Variations to zoning or subdivision bylaw
Municipality	Belledune	0	0	0	0	0	0
	Beresford	0	1	0	0	0	5
	Nigadoo	1	1	0	1	0	1
	Petit-Rocher	0	1	0	0	0	1
	Pointe-Verte	0	0	0	0	0	2
Parish	Allardville	0	0	0	0	0	2
	Bathurst	0	0	0	0	0	1
	Beresford	0	0	0	0	0	4
	New Bandon	0	0	0	0	0	0
Total		1	3	0	1	0	16

Regional Action Plan Regarding Climate Change

The process of drafting a Regional Action Plan Regarding Climate Change for the Chaleur Region is well under way. This project, which began in 2017, is aimed at making the communities in the Chaleur Region more resilient and better adapted to cope with the impacts of climate change. Five reports have been produced to date. Two reports provided a diagnosis of the situation at a regional level: the Coastal Zones Research Institute Inc. presented in 2018 and the WSP presented in 2019. In 2020, WSP proposed a planning and regulatory framework to better regulate land use in high-risk areas.

In 2019, the RégeNord consulting firm also provided a report on coastal erosion within the Petit-Rocher and Nigadoo municipalities and the LSDs of Petit-Rocher Nord and Petit-Rocher Sud. In 2020, WSP carried out the same work for the municipalities of Belledune and Beresford. These studies analyzed the coastline to measure historical rates of erosion and make projections for the future. These projects were made possible by financial contributions from the Environmental Trust Fund (ETF).

A contract was also awarded to Géo Littoral to analyze the coastlines and shorelines in the Village of Nigadoo, the LSDs of Janeville and Salmon Beach, and the salt marshes of Beresford. Finally, a climate adaptation plan for the Town of Beresford is currently being prepared. This project is being carried out internally by the Planning Department in collaboration with a working group set up by the town.

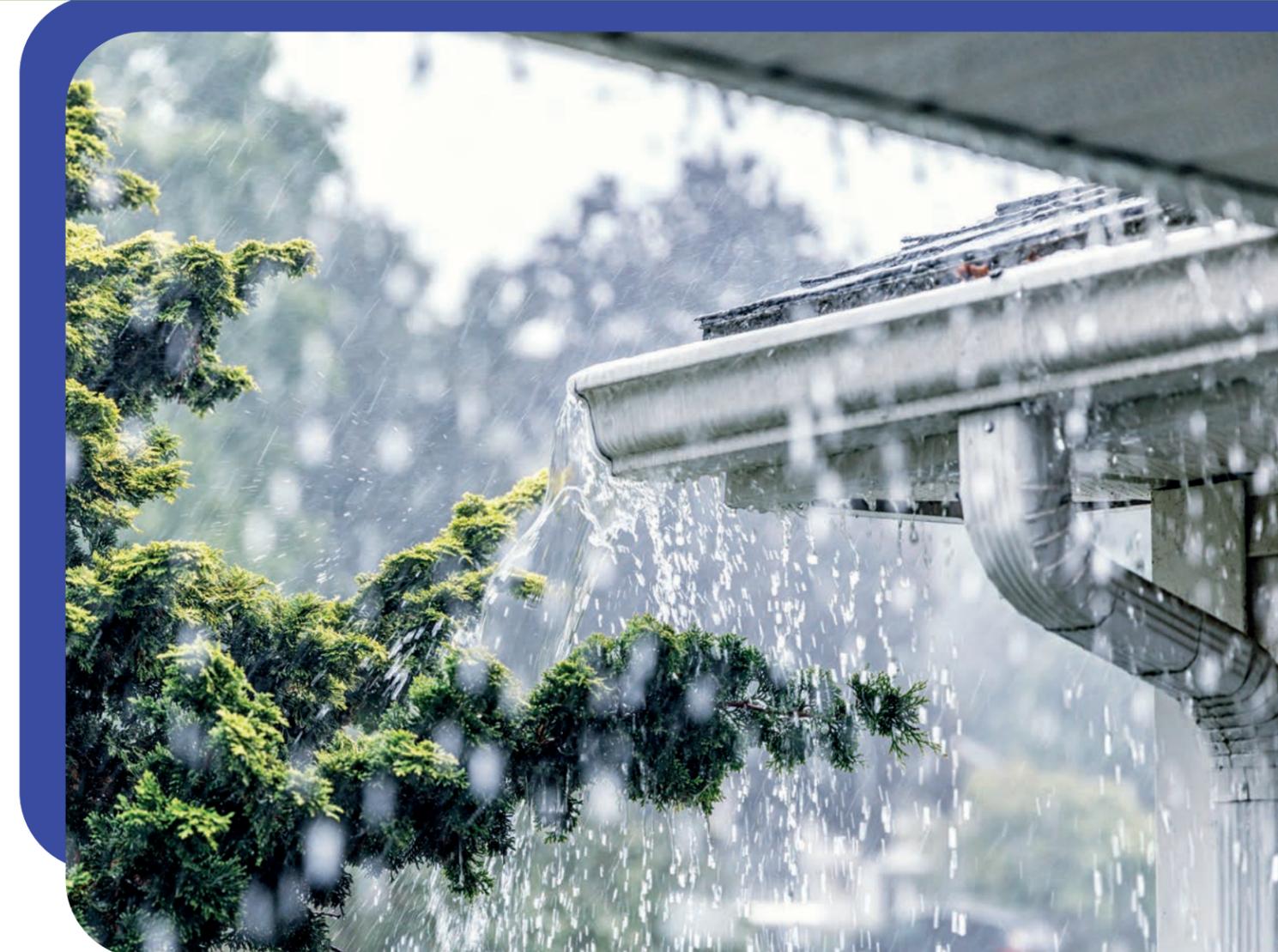
The most recent scenarios published in 2019 suggest that sea level rise will be higher than previously predicted (R.J. Daigle Enviro). Using these new scenarios and the LIDAR mapping technology, the Chaleur RSC geomatics technician mapped the flood risk areas along the coast.

This entire process is spearheaded by the Chaleur Regional Advisory Committee on Climate Change Adaptation, which is composed of citizens and professionals who are interested in and concerned by these phenomena. The mandate of this committee is to advise the Chaleur RSC board on all matters related to planning, adaptation and resilience measures linked to climate change in our region.



Members, Chaleur Regional Advisory Committee on Climate Change Adaptation (CRACCCA)

Name	Represent	Expertise
Donald Gauvin, chair	Chaleur RSC	-
Brigitte Couturier	Representing the Town of Beresford	Municipal councillor
Donald McLaughlin	Representing the City of Bathurst	Planning technician
Robert Gaudet	Representing the Village of Nigadoo	Municipal councillor
Christian Boudreau	Representing the Village of Petit-Rocher	Water and sewage system operator
Jamie O'Rourke	Representing the Village of Belledune	Agriculture, Economic and Community Development
Ronnie Arseneau	Representing the Village of Pointe-Verte	Retired. Former manager of SNB Property Assessment
Frederick Dion	Citizen-at-large	CEO of the Association francophone des municipalités du N-B
Raymond Bryar	Representing LSD	Retired. Former director of Solid Waste Chaleur RSC
Jeffrey David	Citizen-at-large	Director of Engineering, Port of Belledune
Robert Capozzi	Climate Change Secretariat-DELG	-



Support committee

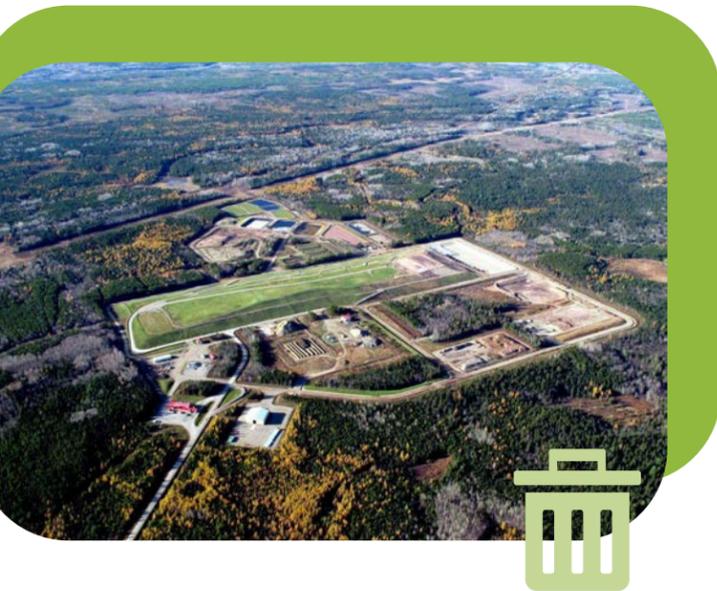
Name	Representing
Dominique Bérubé	Coastal geomorphologist - DNRED
Billie Chiasson	Project coordinator - Chaleur Bay Watersheds
Marc Bouffard	Planning director - Chaleur RSC
Mariette Hachey-Boudreau	GIS technician - Chaleur RSC



Solid Waste Management

Services provided

The Solid Waste 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. We operate an engineered sanitary landfill site that includes a construction and demolition (C&D) area. Our services also include a household hazardous waste (HHW) on-site depot, as well as an HHW and electronic waste mobile collection unit. Since 1995, the Red Pine Landfill Site has provided waste disposal services to the Restigouche, Acadian Peninsula and Greater Miramichi regions. The Greater Miramichi Regional Service Commission (GMRSC) has been part of our recycling program since 2017.



Technical Committee

The Solid Waste Division of the CRSC obtains advice and guidance from the Solid Waste Technical Committee. This committee's role is to evaluate the technical requirements related to operations, maintenance and construction activities. The committee met twice in 2020 to discuss the following topics:

- 2020 infrastructure work
- Update on the power generation facility
- Infrastructure work proposed for 2021

Technical Committee – Members:

- Carole Caron, LSD representative, chair (attended 2/2 meetings)
- Charles Comeau, LSD representative (attended 1 meeting – replaced by mayor Jean Guy Grant)
- Jean Guy Grant, mayor of Beresford (attended 1 meeting)
- Rhéal Hébert, public member (attended 2/2 meetings)
- Paul Losier, public member (attended 2/2 meetings)

Technical Landfill

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

2020 Revenues and Quantities of Waste Managed at the Landfill Site

In 2020, the total quantity of waste received at the site was 77,328 metric tons (t), a decrease of 3.3% from 2019 (79,987 t), of which 18,430 t originated in the Chaleur Region. The CRSC received 58,898 t of waste from the Greater Miramichi, Acadian Peninsula and Restigouche regions. An additional 11,596 t of construction and demolition debris (C&D) were received (compared with 13,276 t in 2019), 6,434 t of which came from the Chaleur Region. We also treated 1,442 t of sewage sludge (compared with 1,402 t in 2019) from the City of Bathurst sewage treatment plant. This means that, in 2020, the technical landfill operations team managed 90,366 metric tons of waste, a decrease of 4,299 t or 4.6% from 2019. Total revenue from disposal for the Solid Waste Division in 2020 was \$5,590,000, which represents an increase of 1.66% from 2019.

TONNAGE AREA	2020 Metric tons	2019 Metric tons	2018 Metric tons	2017 Metric tons
Chaleur- regular waste	18,430	18,558	18,436	17,724
APRSC	24,711	26,682	24,757	25,952
Restigouche RSC	14,256	14,660	15,674	15,380
Greater Miramichi RSC	19,931	20,087	20,879	20,296
C & D	11,596	13,276	16,320	11,825
Sludge – City of Bathurst	1,442	1,402	1,532	1,416
TOTAL	90,366 t	94,665 mt	97,598 mt	92,593 mt



Construction and Demolition

The amount of construction & demolition waste decreased significantly in 2020, down 12.7% from 2019 (13,276 t to 11,596 t). The amount of C&D debris varies from year to year. However, the COVID-19 pandemic did not help the situation.



Environmental monitoring

Monitoring wells

The Solid Waste Division (Red Pine Landfill) currently has a total of 20 monitoring wells and eight 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. GEMTEC 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).



Photo : Puit de surveillance n°102

Tipping Fees

In 2020, a unified tipping fee of \$65.00/t was established for all regions. The following table shows the various tipping fees charged to our clients over the past four years.



SERVICE	2020	2019	2018	2017
Regular waste-Chaleur	\$65	\$65	\$65	\$65
Regular waste RSC-Northumberland	\$65	\$62	\$58	\$55.50
Regular waste RSC-PA	\$65	\$62	\$58	\$55.50
Regular waste-Restigouche	\$65	\$62	\$58	\$55.50
C&D - all regions	\$32	\$30	\$30	\$30
Recyclables	\$40	\$0	\$0	\$0
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.

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.



The 2020 infrastructure work was awarded to Kenny's Trucking Ltd.

Capital investments

To ensure the ongoing efficiency of Solid Waste Management activities and operations at the Red Pine Landfill Site, the CRSC invested in the following capital projects.

Landfill-related infrastructure

In 2020, as is the case every year, the Solid Waste Management Service commissioned the development and maintenance of the infrastructure used for the technical landfilling of waste.

The 2020 infrastructure work included the following:

Cell 13

- Closure (phase 2 of 3) of the lower part of the east and north faces
- Mid-slope of the service road

Cell 14

- Construction of Cell 14
- Extension of the biogas collection outlet pipe
- This infrastructure work totalled \$ 1,818,870.

Other improvement projects

To maximize access to the granular material at the Gordon Meadow Pit, two days of mulching was required. The work was completed by Atlantique Construction KB. Ltée at a total cost of \$8,280, including taxes.

Due to a mechanical failure with our truck scale, which was unrepairable, the CRSC had to proceed to tender for a new scale. The \$87,740.40 contract, including taxes, was awarded to All-Weigh Systems, and the new scale was installed in September 2020.



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 for the next 20 years. The energy is produced by an electrical generator powered by biogas. In 2020, the generator produced a total of 4,806.636 megawatts of energy, down 13% from 2019 (5,529 megawatts) for total revenue of \$528,826. This represents an overall efficiency of 80.2%. The decrease was primarily due to a mechanical breakdown of the generator. Because the technician was from out of province, it was challenging to get someone on-site due to COVID-19 restrictions.



Recycling

Environmental protection has been at the heart of our operations for many years. Starting with a green shift in 2008, we continue to intensify our efforts to be present in our community and to offer high-quality services.

Curbside Collection of Recyclables

Recyclable materials from the Chaleur and Greater Miramichi regions are received at the CRSC's transshipment building at the Red Pine Landfill Site in Allardville. In 2020, recyclable materials collected in the CRSC and GMRSC regions was sent to the Eco360 sorting centre in Moncton, N.B. This sorting centre is managed by the Southeast Regional Service Commission. Due to the COVID-19 pandemic, the Eco360 centre had to close its sorting centre from March 30 to June 15, 2020. The collection of recyclable materials in the Chaleur Region and Greater Miramichi was also suspended during that time. 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.





Table 1 – Quantities of recyclable materials received at the Red Pine site since 2017

REGION	2020	2019	2018	2017
Chaleur	1,312 t	1,636 t	1,723 t	1,829 t
Greater Miramichi	1,265 t	1,520 t	1,590 t	1,640 t
TOTAL	2,577 t	3,156 t	3,313 t	3,469 t

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	391	3,063	3,454	11.3
Belledune	51	473	524	10.8
Beresford	173	1,332	1,505	11.5
Nigadoo	37	333	370	10.0
Petit-Rocher	94	680	774	12.2
Pointe-Verte	44	329	373	11.8
C1 – Dunlop to Free Grant	130	1,036	1,166	11.2
C2 – North & South Tetagouche	104	831	935	11.2
C3 – Madran to Tremblay	94	927	1,021	9.2
C4 – Big River to Goodwin Mill	52	520	572	9.1
C5 – Allardville to Saint-Sauveur	58	524	582	10.0
C6 – Salmon Beach to Pokeshaw	45	354	399	11.3
Pabineau First Nation	3	103	106	2.9
ICI	36	7,924	7,960	0.5
Chaleur Region	1,312	18,429	19,741	6.6

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.



HHW

In 2020, the CRSC had to cancel all mobile collections of household hazardous waste due to the COVID-19 pandemic. However, the residents of the Chaleur Region could still drop off their HHW at the Red Pine Landfill Site, free of charge, during regular business hours.

The following is a list of materials received as part of the CRSC's 2020 HHW Program:

Material	2020	2019	2018
Acids	80 L	80 L	400 L
Bases	160 L	400 L	1,280 L
Flammable liquids	2,080 L	4,640 L	10,160 L
Oxidizing liquids	160 L	240 L	560 L
Pesticides	80 L	240 L	560 L
Flammable aerosols	480 L	480 L	1,680 L
Aerosol paint	320 L	1,280 L	1,680 L
Propane (camping)	240 L	570 L	2,000 L
Batteries	3,300 kg	600 kg	900 kg
Paint	7,920 L	25,520 L	51,040 L
Fuel/gas	410 L	820 L	1,435 L
Antifreeze	1,025 L	1,150 L	2,255 L
Used oil	3,000 L	7,000 L	13,000 L
Propane tanks	600 L	2,150 L	4,660 L
Automobile batteries	360 kg	1,342 kg	2,052 kg



E-Waste

The CRSC continued to accept residential electronic waste in 2020. The waste is collected year round at a drop-off location at the Red Pine site. However, our mobile unit was cancelled due to COVID-19. Electronic waste is collected free of charge for all citizens in the Chaleur Region. The volume of E-waste sent for recycling in 2020 (a total of 28.18 t recycled) was down from 2019. The decrease is primarily due to the cancellation of the mobile collection of electronic waste in 2020.

YEAR	TOTAL RECYCLED
2020	28.18 t
2019	42.99 t
2018	36.71 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 2020, a total of 902,600 containers were recycled through the residential curbside recycling program for a total revenue of \$45,130.

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 2020, a total of 14.436 t were collected and processed from the Chaleur Region, and 13.919 t were processed from the Greater Miramichi Region. The total revenue received in 2020 was \$8,269.

New Brunswick Environmental Trust Fund

In April 2020, the Minister of the NB Department of Environment and Local Government announced the projects funded through the 2020-2021 Environmental Trust Fund. The CRSC received funding for the following projects:

- Recycling and Waste Management Awareness Program – \$ 40,000

The main goal of this project was to raise awareness and educate the ICI (Institutional, Commercial and Industrial) sector to increase the rate of diversions within their companies. Due to the restrictions caused by the pandemic, we were unable to meet with all the businesses in the region. Instead, we developed tools that can help businesses access services, which they previously did not have the right to access.

With this in mind, we decided to change our approach to allow more time to inform the business community before making any changes to the services offered.

Our project is only a first step in the right direction! Our initiative involves discussion and a process to engage our entire community. The first phase, which ends on

March 31, 2021, includes communications to get our citizens talking about the program among themselves, with their boss, the manager of the arena, the cinema and the hospital, among other places.

The second phase will engage the business community on another level, by offering to guide them toward solutions. During the next step, once the COVID-19 pandemic is under control, we will suggest meeting with representatives of the HERE sector at information sessions during which we will propose practical solutions to the questions raised. We could also make it easier to buy recycling bins as a group, providing participants with economies of scale.

- Public Education and Awareness of Waste Diversion Programs – \$30,000

This project consisted of promoting and raising awareness of all waste diversion programs offered by the Chaleur Regional Service Commission. The ongoing awareness process has been a success.

For example, the collection of recyclable materials in schools, which is offered with the help of ETF funding, is going very well. The amount of recyclable materials coming from schools continues to increase.

The Chaleur Recollect app is extremely popular with the population and is becoming more and more an

indispensable tool for citizens. We now have almost 3,960 users, an increase of some 900 over last year. Since 2018, approximately 1,700 additional addresses have been added to the app, which equates to a 41% increase!

This project helps increase our presence on social media and on various Web platforms. We need to follow the latest technological trends to be able to reach our target clientele: the young people of the region.

- Batteries and Compact Fluorescent Bulbs Recovery Program Renewal – \$10,000

To reduce the amount of mercury buried or found in the environment, the Chaleur Regional Service Commission (CRSC) invites citizens of the Chaleur Region to reclaim their batteries and compact fluorescent bulbs so that these products can be safely recycled. To make this service accessible, the CRSC has developed partnerships with some 20 companies in the region that have agreed to install recycling bins on their premises.

This project consisted of improving the battery and bulb collection program already in place to be able to accept all types of bulbs and batteries that may end up in homes. The CRSC has also increased the number of drop-off points to make collection more accessible to the region's citizens.



Photo – CRSC Kiosk – Beresford
Regional, Commercial and Industrial
Exposition 2018

Communication, increased awareness, mobilization, participation, behaviour modification

For several years, we have placed increasing importance on communicating with our citizens. We are present in our communities through various means to better educate our citizens about the importance of eco-responsible waste management. For example, we have participated in many educational activities in our schools and at the NBCC, Bathurst campus. In addition to offering young people a wide variety of presentations related to waste diversion, we hold composting workshops in many municipalities in the spring and fall. We try to be as active as possible in our communities through various means of communication and activities. Due to COVID-19 restrictions in 2020, in-person presentations had to be suspended. We hope the situation will change soon.

Human Resources

Labour relations between unionized employees and management representatives proved to be challenging in 2020. After an impasse was declared by the provincial mediator in January 2020, management served a lockout order to unionized employees on February 13, 2020. After more than five months of lockout, CUPE Local 4193 finally reached a tentative agreement on July 17, 2020, and the employees returned to work on August 4, 2020. I would like to sincerely thank all our employees for their continued hard work and commitment, especially after this difficult time.

Operations manager Robert Boulay decided to retire on July 31, 2020, after 18 years of service. His dedication and contribution have been marked throughout his career by the progressive measures he put in place at the Red Pine Landfill Site. We are very proud and grateful for the work he accomplished over the years.

List of Employees

Dayna Carroll, director of Solid Waste Management

Claudia Gionet, secretary
Jacqueline Raïche, receptionist
Stéphanie Richard, scale operator

Ricky Chiasson, security guard
René Paulin, security guard
Marc André Plourde, security guard

Jonathan Plourde, environmental manager

Yvon Richard, environmental technician

Andrew Rice – operations manager

André Plourde, operations supervisor
Sylvain Parisé, maintenance attendant

Conrad Larocque, heavy equipment operator
Bruno LeBouthillier, heavy equipment operator
Serge Plourde, heavy equipment operator

Éric Doucet, opérateur d'équipement lourd
Conrad Larocque, opérateur d'équipement lourd
Bruno LeBouthillier, opérateur d'équipement lourd

Bernard Guignard, worker
Michel Hachey, worker
Martin Noël, worker
Irénee Didier Plourde, worker
Jimmy Lee Mazerolle, worker
Stéphane Robichaud, worker

Denis Comeau, seasonal worker
Norbert Gionet, seasonal worker

Michel Robichaud, part-time employee
Gabriel Savoie, part-time employee
Mikael Plourde, probationary employee



Chaleur Tourism Office

Mandate

The mission of the Chaleur Tourism Office is to collaborate with various local and regional stakeholders to contribute to the development and promotion of the tourism industry in the Chaleur Region.

The various spheres of activities are:

- Communication, marketing and promotion of the region
- Education and awareness, both regionally and externally
- Tourism representation and partnerships

The Tourism Office has the two following employees:

- Janine Daigle, Director
- Mylène Doucet, Marketing and Communication Coordinator

2020-2021 Action Plan

The Tourism Office adjusted its action plan to the new challenges posed by the pandemic and focused on a “staycation” strategy. The collective goals of the tourism industry and the action plan are to:

- Increase the appeal of the Chaleur Region
- Enhance the Chaleur Region’s image as a destination
- Attract new visitors from the southern part of New Brunswick and the Maritime provinces
- Attract new visitors and encourage them to stay longer
- Offer support to the region’s tourism operators

Six major pillars:

- Branding
- Communication
- Infrastructure
- Research
- Leadership
- Innovation

Chaleur Tourism Committee

Mandate

With the approval of the CRSC Board of Directors, this standing committee is mandated to advise the Director of the Chaleur Tourism Office on the development and promotion of the Chaleur Region’s tourism industry.

The committee is composed of 10 members appointed by resolution of the CRSC to provide expertise in the following areas: festivals, food and beverage, accommodations, experiences/activities, attractions, visitor’s information centre, and regional organizations. The list of individuals are to be chosen, as follows:

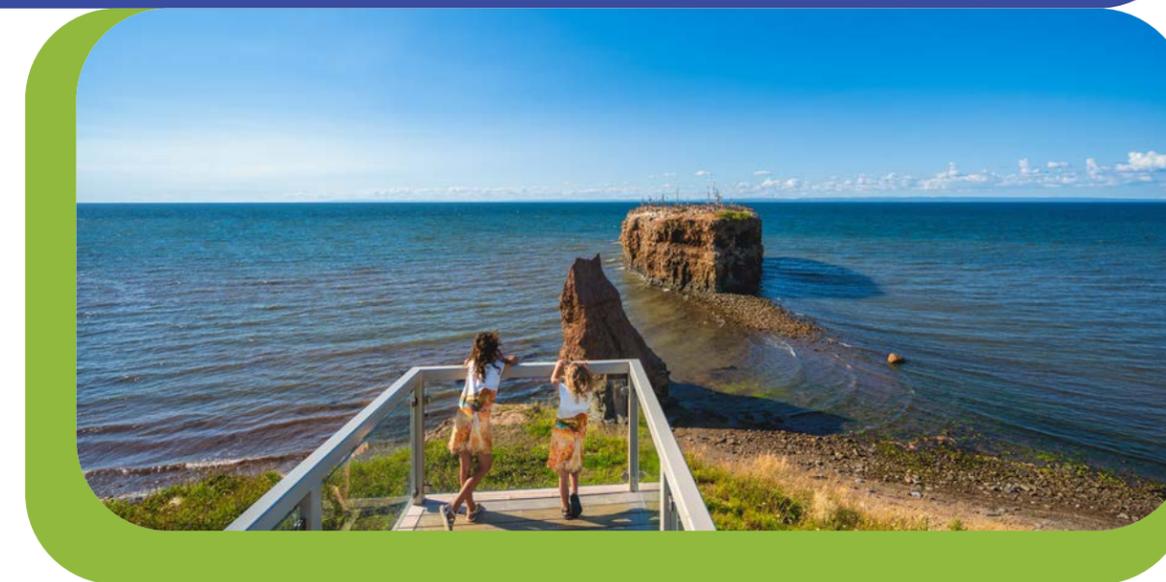
- One (1) CRSC board member acting as chair of the committee
- Seven (7) representatives from the municipalities (one per municipality and two from Bathurst); these representatives will be recommended by the municipalities from among their tourism operators or organizations
- Two (2) representatives for the LSDs (how these representatives are chosen will be determined by the Department of Local Government)

The members must be able to demonstrate objectivity and openness in representing and defending the interests of the region as a whole.

The support staff includes the Director of the Chaleur Tourism Office and the Marketing and Communication Coordinator.

The Chaleur Tourism Committee met three times in 2020 to discuss the following topics:

- 2020-2021 Action Plan
- Partnership with Northern Odyssey and Tourism NB
- Tourism guidebook
- Marketing strategy
- Budget and Key Performance Indicator (KPI)
- Product development

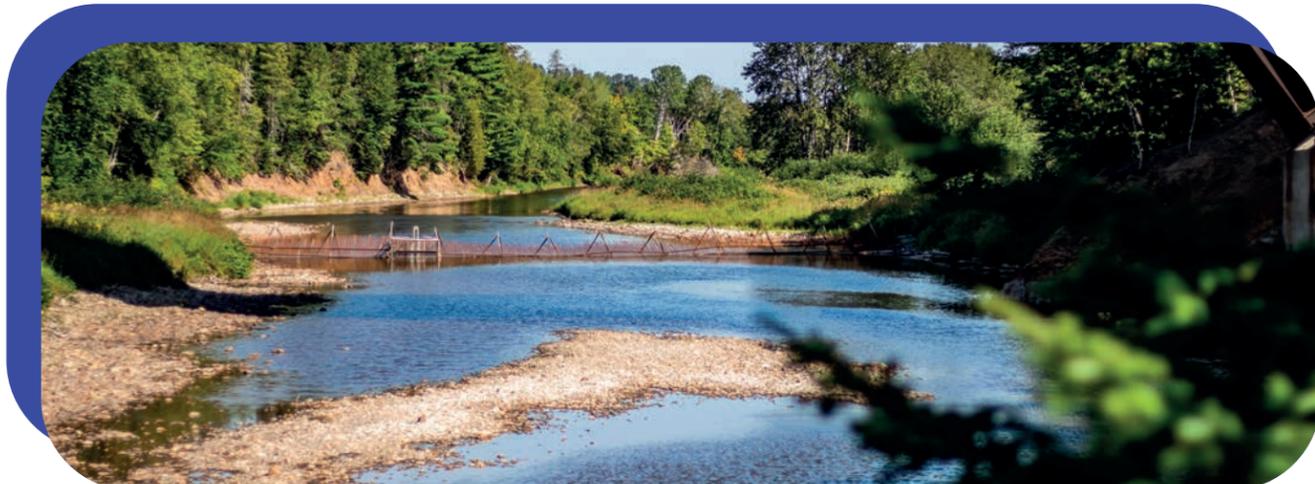




Committee members

Name	Representing	Attendance	Mandate
Barbara Thibodeau	Pointe-Verte	5/5	Full year (2020)
Isabelle Morrier	Events Bathurst Chaleur	3/4	Term ended in October 2020
Lee Stever	CRSC	3/3	Member since June 2020
Guy-Laine Legacy	Beresford	3/3	Member since June 2020
Emilie Dilhac	Nigadoo	3/3	Member since June 2020
Al Nazir	Bathurst	3/3	Member since June 2020
Patricia Salter	LSD	3/3	Member since June 2020
Jim Fournier	Chaleur Green Trails	2/2	Term ended in June 2020
Julie Walton	LSD	2/2	Term ended in June 2020
Kim Chamberlain	Bathurst	1/2	Term ended in June 2020
Emmie Flanagan	Belledune	1/2	Term ended in June 2020
George Frachon	Nigadoo	1/2	Term ended in June 2020
Luc Foulem	Bathurst	0/2	Term ended in June 2020
Vincent Poirier	Beresford	1/2	Term ended in June 2020

After reviewing the mandate and composition of the committee, a new team of members was nominated by the municipalities and LSDs in June. At the end of December, Belledune, Petit-Rocher and one Bathurst and LSD seat were vacant.



Branding

Despite the many challenges caused by the COVID-19 pandemic, including having to cease or drastically slow down the posts, Tourism Chaleur’s social media accounts managed to achieve excellent results.

Instagram

- We published a total of 153 posts on Instagram, in addition to “stories.”
- Significantly more stories involving quizzes to discover the region were created this year, increasing the number of interactions.
- During 2020, the Office increased the number of subscribers by approximately 25%.

Facebook

The number of followers on the “Tourisme Chaleur Tourism” Facebook page increased by 33% in 2020: a stronger growth rate than in the previous year.

- 178 events were shared.
- 8 weekly series of “business profiles” were created, for a total organic reach of 86,041 users and 488 shares. Those numbers continue to increase as the series remain available online.
- In 2020, the Facebook page achieved a total reach of 2,547,894: 35% organic reach and 65% paid ads, an increase of 70% over 2019.



Website and Google Ads

A total of eight stories were successfully posted on the website, continuing efforts to position the region favourably on Google.

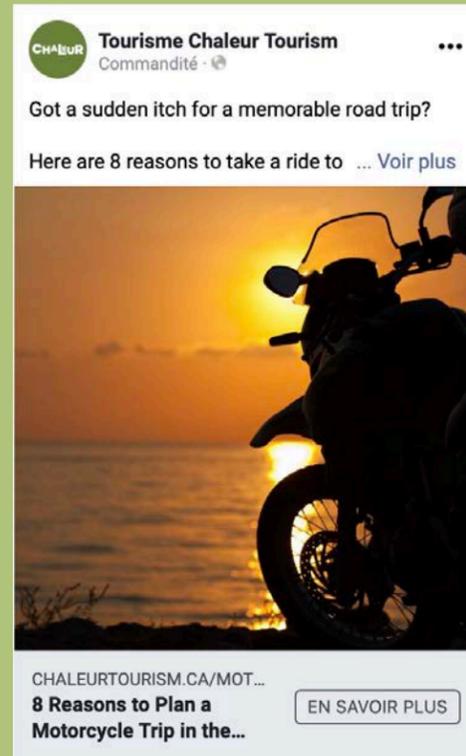
www.tourismchaleur.ca/en/stories

To adapt to the COVID situation, a pandemic “Geofencing” concept was prepared, dividing the campaigns into zones in NB and adjusting bubbles.

- The website had a total of 71,192 visitors, an increase of 65.8% over 2019.
- The website had a total of 139,865 page views, or 28.2% more over 2019.
- The natural search on Google increased 71.5% over last year, resulting in more than 494,000 impressions, followed by 8,980 clicks, an increase of 58.9%.

Unlike the previous year, because of travel restrictions, all the ads were aimed as of April at the Atlantic provinces instead of Quebec and Ontario. Because the target market was no longer the same, it is difficult to compare 2020 statistics with those of previous years.

Three different types of advertising campaigns were created to generate brand awareness and drive traffic to the website: Google Display, Google Search and Google Video. The campaigns were tailored to the themes of “Unplug and Play,” “Vacation” and “Fall in Love...” for each of the summer, fall and winter seasons, and featured beaches, green trails, quad bikes, snowmobiling, golf and local shopping, among others.



The Office was able to add 487 new subscribers to the newsletter.

The Google ads were found to be the most cost-effective way to promote the Chaleur brand. Our campaigns were more aggressive than in the previous year. They reached 8.2 million impressions (an increase of 65% compared with 2019) and over 43,000 interactions with the Chaleur brand:

Google Display: 7.6M impressions

Google Video: 244K impressions

Google Search: 312K impressions

Marketing

The Chaleur Region was promoted in various articles, blogs and shows. To name a few:

- The Office helped coordinate the visit of the TVA “Évasion” team for the program “Direction la mer,” which aired in fall 2020.
- The Office created a partnership with the LeBlanc Family to create five music videos featuring different places in the region. These videos were posted on our Facebook page and were a huge success: 102,000 people reached and 991 shares.
- Fotofibre blogged about their visit to the Chaleur Region through the KA.NA.DA project.
- In partnership with the Réseau de développement économique et d’employabilité du Nouveau-Brunswick (RDÉE), a few of our local products were added to Le Corridor website, a Canadian francophone heritage, culture and tourism platform.

Others

- A major partnership was established with CTV to broadcast 15-second videos for eight weeks to adults 35+ in the Maritimes, representing approximately 5,008,000 impressions. One video showcased all the activities available in the region, while the other focused on the snowmobile market.
- 20,000 guidebooks and maps were printed and distributed as much as possible throughout the pandemic. Material that could not be distributed will be used to support the new and exciting 2021 brochure.
- The Office purchased an inside cover page ad in the April edition of Reader’s Digest magazine’s French version, Sélection du Reader’s Digest. The reach of the magazine is 442,000.





Communication

When the COVID-19 pandemic hit, the Office communicated weekly COVID-19 updates to operators, relaying available information from various associations and government and offering as much support as possible.

Infrastructure

Seven signs in Bathurst were rebranded with the Chaleur logo, a change that was well accepted by the community.

Three billboards were installed on the Acadian Peninsula (in Tracadie, Caraquet and Shippagan), as well as two in Miramichi, for an eight-week period in the summer.



Research

The Office hired two students under the SEED program to conduct surveys to gauge the return on investment for tourism in the Chaleur Region. Due to COVID-19, the number of completed surveys was far lower than our initial target of 400 to 800 surveys. The 110 surveys that were completed contained important data that enabled us to analyze the behavior of tourists during the pandemic.

The Office worked with a consultant to gather all the statistics needed to calculate the return on investment (ROI). A preliminary report was submitted to the Office and will be presented to the board in the new year.

Nepisiguit Mi'gmaq Trail (SNMT) Survey

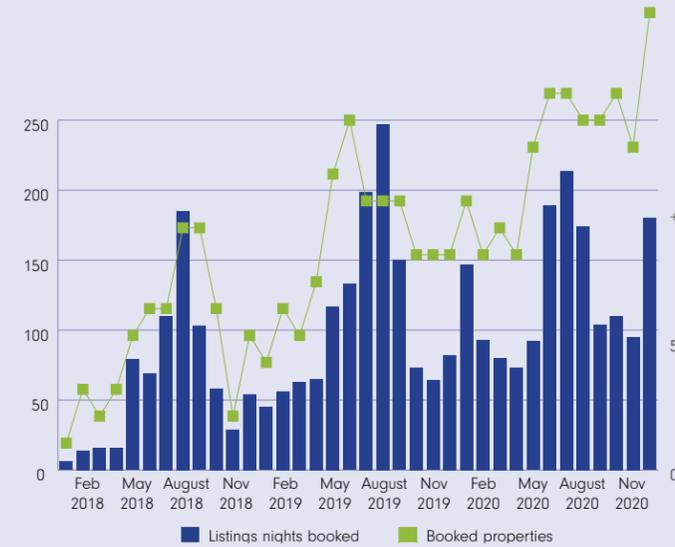
Based on the statistics and observations, tourists often left on short, last-minute trips. Outdoor and adventure sports were among the most popular activities. Results of a survey conducted by SNMT showed a 400% increase in traffic, generating local purchases of hotel accommodations (10%), restaurant meals (40%) and store items (64%) by respondents.

This proved to be an economic benefit to the region that will only increase with time.

Occupancy rate

The Chaleur Region's hotel industry has seen a significant drop in occupancy rates since the pandemic. The occupancy rate recorded by the New Brunswick Department of Tourism, Heritage and Culture showed a decrease of 54% in 2020. The months of April to July were the hardest hit, with a decrease of 76%, reflecting a similar trend seen throughout the province and around the world.

Demand Growth



Growth of Airbnb Demand

Below is a table of trends in demand for Airbnb accommodations in the region. While the number of available accommodations is not high, active listings did go up by 21% compared with 2019.





Leadership

Partnerships

Partnerships strengthened this year, while communications with the New Brunswick Department of Tourism, Heritage and Culture significantly improved. Several meetings and discussions were held throughout the year between the Office and various other groups, including the Chaleur Chamber of Commerce, the Tourism Industry Association of New Brunswick, and the RDÉE, among others.

Provincial Tourism Advisory Committee: Following a local meeting with members of the Chaleur Tourism Committee and a team from the Department of Tourism, Heritage and Culture, including Deputy Minister Yennah Hurley, to discuss the strengths and weaknesses of our region, the Director of the Chaleur Tourism Office took part in two meetings with the advisory committee at which she was appointed to represent the Chaleur Region. This committee has been working on a recovery plan strategy for the tourism industry.

Northern Odyssey

The Northern Odyssey partners come from Edmundston and area, the City of Campbellton, the Chaleur Region and the Acadian Peninsula.

- Following publication of the "Top 20 Things to Do Along the Northern Odyssey," an ad was created to tie into this article.
- Billboards were placed in the Moncton, Dieppe, Saint John and Fredericton areas for 12 weeks, including four weeks in each of the summer, fall and winter seasons.
- The Office participated in the "Montréal Motorcycle Show" with the Northern Odyssey team and welcomed more than 33,000 visitors.
- A radio campaign, featuring Northern NB staycation packages, was created with partners, including Destination Southeast. The spots were aired for three weeks on radio stations CJSE, CJVA, CKLE and Frontière FM.



Events

Some 20,000 guidebooks were printed in early January. More than 50 participants attended the launch held on January 21, at Danny's Inn in Beresford.



Innovation

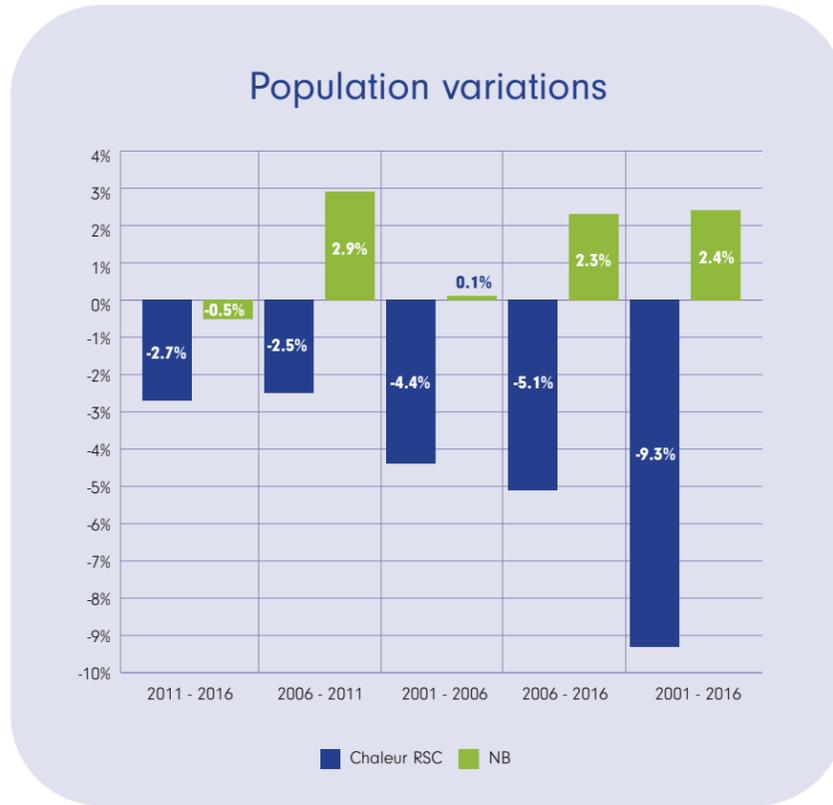
To support local businesses and operators during the pandemic, the Office organized several online contests to encourage local shopping. The Office also joined forces with the City of Bathurst to create a pilot project and help organize PassEport Bathurst. Some 200 participants took part in this eight-week event, which consisted of exploring unique points of interest in Bathurst. The main purpose of PassEport Bathurst was not only to provide self-guided challenges and encourage locals to discover their own backyard, but also to help create ambassadors for the region.



Population

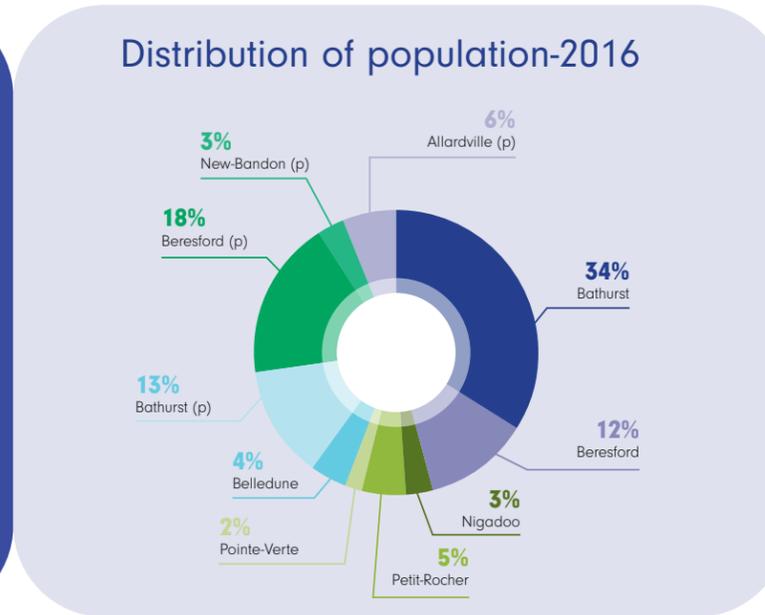
The territory of the Chaleur Regional Service Commission includes six municipalities and four parishes divided into 15 Local Service Districts. Most of the Chaleur Region is located in Gloucester County, which also includes the territory of the Acadian Peninsula Regional Service Commission. Part of the Village of Belledune is in the Restigouche County.

In 2016, there were 35,489 residents in the Chaleur RSC territory, 4.7% of the total population of New Brunswick. The population of the Chaleur Region has been declining for several decades now. Between 2001 and 2016, the Chaleur Region lost 3,622 residents (9.3% of its population), while New Brunswick registered an overall gain of 2.4%. This decline was more prominent in the Chaleur Region than in Gloucester County as a whole, where a decrease of 5.4% was registered. Between 2006 and 2016, the population decreased by 5.1%. Nevertheless, this decline was less pronounced over the last two census periods compared with 2001 and 2006.



Population distribution

The City of Bathurst alone represents nearly one third of the total population of the Chaleur Region, followed by the parishes of Beresford (18%) and Bathurst (13%). The Town of Beresford sits in fourth place with 12% of the region's population. The four municipalities in the BNPP and Belledune contain 27% of the region's population compared with 40% in the four parishes.



Languages

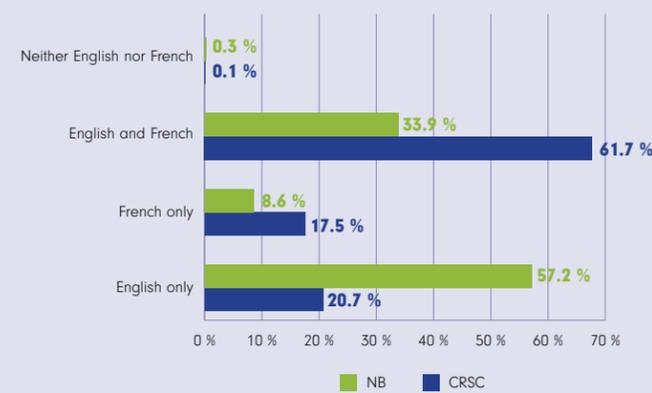
The vast majority of the population in the Chaleur Region (61.7%) has some knowledge of both official languages. This rate is much higher than for the rest of the province, where 34% of the population is bilingual.

French is the language spoken in 61.6% of the homes compared with 16% overall in the province.

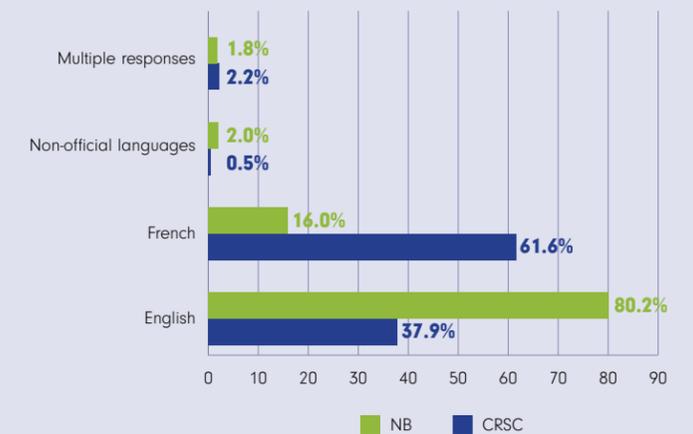
Population Variation from 2001 to 2016

	Chaleur RSC	Gloucester	NB
Population 2016	35,489	78,444	747,101
Population 2011	36,459	79,943	751,171
Population 2006	37,383	78,948	729,997
Population 2001	39,111	82,929	729,498
Area	3,297.27	4,743.67	71,388
Density (2016)	10.8	16.5	10.5
Total private dwellings	17,932	38,789	359,721
Private dwelling occupied by usual residents	16,057	3,401	319,773
Variation 2011-2016	- 2.7%	- 1.9%	- 0.5%
Variation 2006-2011	- 2.5%	1.3%	2.9%
Variation 2001-2006	- 4.4%	- 4.8%	0.1%
Variation 2006-2016	- 5.1%	- 0.6%	- 2.3%
Variation 2001-2016	- 9.3%	- 5.4%	2.4%

Knowledge of official languages



Language spoken most often at home





CHALEUR REGIONAL SERVICES COMMISSION
CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
DECEMBER 31, 2020

Veillez signer et retourner à
ALLEN, PAQUET & ARSENEAU LLP

**CHALEUR REGIONAL SERVICES COMMISSION**Indexto the consolidated financial statementsFor the year ended December 31, 2020

	<u>Page</u>
Management's responsibility for the consolidated financial statements	1.
Independent auditors' report	2 - 3.
Consolidated statement of operations	4.
Consolidated statement of financial position	5.
Consolidated statement of changes in net debt	6.
Consolidated statement of cash flow	7.
Notes to the consolidated financial statements	8 - 26.

1.

Chaleur Regional Services Commission
 Consolidated financial statements
 Year ended December 31, 2020

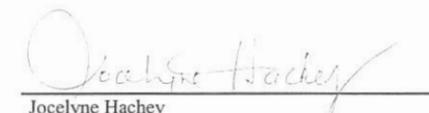
Management's responsibility for the consolidated financial statements

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

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www.apallp.comINDEPENDENT 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, 2020, 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, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of the Chaleur Regional Services Commission as at December 31, 2020, 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 of 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 Consolidated Financial Statements" section of our report. We are independent of the commission in accordance with the ethical requirements that are relevant to our audit of the consolidated financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with those 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 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)

3.

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

April 21, 2021

Allen, Paquet & Arseneau LLP

Chartered professional accountants

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

	(Unaudited) Budget Note 24	2020 Actual	2019 Actual
REVENUE (Note 25)			
Sale of services	\$ 5,396,493	\$ 5,234,121	\$ 4,901,598
Member fees	2,081,002	2,180,475	2,364,362
Other	129,000	220,273	331,443
Interest	189,129	197,073	182,864
	7,795,624	7,831,942	7,780,267
EXPENDITURES (Note 26)			
Administration	2,124,672	1,053,114	858,598
Financial services	302,477	296,913	326,530
Governance	44,500	33,172	35,694
Planning and building inspection services	522,641	475,028	471,745
Post-closing costs	599,018	600,644	541,394
Electricity generation facility	328,330	318,895	288,341
Solid waste services	3,460,976	4,051,549	4,252,494
Tourism	326,940	363,893	378,193
	7,709,554	7,193,208	7,152,989
ANNUAL SURPLUS (Note 21)	\$ 86,070	638,734	627,278
ACCUMULATED SURPLUS, beginning of year		12,938,397	12,311,119
ACCUMULATED SURPLUS, end of year		\$ 13,577,131	\$ 12,938,397

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

	2020	2019
FINANCIAL ASSETS		
Cash (Note 3)	\$ 614,610	\$ 2,953,512
Investments (Note 4)	2,719,548	34,349
Accounts receivable	604,424	565,295
Receivable from government agencies (Note 5)	91,361	63,216
Post employment benefits receivable (Note 12)	219,100	141,400
Assets for education and communication plan (Note 6)	190,606	188,304
Funds held in trust (Note 7)	71,436	69,943
Assets for site closure and post-closure care (Note 8)	6,747,248	6,162,224
	11,258,333	10,178,243
LIABILITIES		
Bank loan (Note 9)	757,689	550,724
Accounts payable and accrued liabilities	433,142	342,090
Long term debt (Note 10)	8,164,000	8,244,000
Accrued sick leave (Note 11)	190,000	190,000
Deferred revenue (Note 13)	88,856	86,553
Funds held in trust (Note 7)	71,436	69,943
Site closure and post-closure liability (Note 14)	6,721,660	6,137,642
	16,426,783	15,620,952
NET DEBT (Page 6)	(5,168,450)	(5,442,709)
NON-FINANCIAL ASSETS		
Tangible capital assets (Note 20)	43,930,217	41,967,008
Accumulated amortization	(25,222,862)	(23,585,902)
	18,707,355	18,381,106
Prepaid Expenses	38,226	-
	18,745,581	18,381,106
ACCUMULATED SURPLUS	\$ 13,577,131	\$ 12,938,397

Approved by

 Administrator

 Administrator



CHALEUR REGIONAL SERVICES COMMISSION		
Consolidated statement of changes in net debt		
For the year ended December 31		
	2020	2019
Annual surplus	\$ 638,734	\$ 627,278
Acquisition of tangible capital assets	(1,963,209)	(1,819,135)
Amortization of tangible capital assets	1,636,960	1,773,431
	312,485	581,574
Acquisition of prepaid expenses	(38,226)	-
DECREASE IN NET DEBT	274,259	581,574
NET DEBT, beginning of year	(5,442,709)	(6,024,283)
NET DEBT, end of year	\$(5,168,450)	\$(5,442,709)

CHALEUR REGIONAL SERVICES COMMISSION		
Consolidated statement of cash flow		
For the year ended December 31		
	2020	2019
OPERATING TRANSACTIONS		
Annual surplus	\$ 638,734	\$ 627,278
Amortization of tangible capital assets	1,636,960	1,773,431
Accounts receivable	(39,129)	(87,700)
Receivable from government agencies	(28,145)	390,937
Prepaid expenses	(38,226)	-
Accounts payable and accrued liabilities	91,052	(202,293)
Change in deferred revenue	2,303	(48,642)
Change in accrued sick leave	-	22,300
Change in post employment benefits payable	(77,700)	9,600
	2,185,849	2,484,911
CAPITAL TRANSACTIONS		
Acquisition of tangible capital assets	(1,963,209)	(1,819,135)
FINANCING TRANSACTIONS		
Bank loan	206,965	520,181
Site closure and post-closure liability	584,018	541,394
Repayment of long term debt	(1,022,000)	(767,000)
Proceeds of long term debt	942,000	-
	710,983	294,575
INVESTING TRANSACTIONS		
Change in investments	(2,685,199)	(640)
Assets for education and communication plan	(2,302)	48,642
Assets for site closure and post-closure care	(585,024)	(545,834)
	(3,272,525)	(497,832)
NET (DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS	(2,338,902)	462,519
CASH AND CASH EQUIVALENTS, beginning of year	2,953,512	2,490,993
CASH AND CASH EQUIVALENTS, end of year	\$ 614,610	\$ 2,953,512



CHALEUR REGIONAL SERVICES COMMISSION
Notes to the consolidated financial statements
For the year ended December 31, 2020

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 LSD, 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 Council on November 20, 2019.

(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.

CHALEUR REGIONAL SERVICES COMMISSION
Notes to the consolidated financial statements
For the year ended December 31, 2020

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



CHALEUR REGIONAL SERVICES COMMISSION
Notes to the consolidated financial statements
For the year ended December 31, 2020

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.

Chaleur Tourism Office

The purpose of the Chaleur Tourism Office is to contribute to the development and promotion of the tourism industry of the Chaleur Regional Service Commission's territory, in conjunction with various local and regional stakeholders.

Environmental development services

This department is responsible for planning and zoning, community development, tourism and other development and promotion services.

Solid waste management services

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

Electricity generation facility

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

(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.

CHALEUR REGIONAL SERVICES COMMISSION
Notes to the consolidated financial statements
For the year ended December 31, 2020

3. CASH

	2020	2019
Cash (restricted) (Note 23)	\$ 526,769	\$ 1,537,949
Cash (unrestricted)	87,841	1,415,563
	\$ 614,610	\$ 2,953,512

4. INVESTMENTS

	2020	2019
Term deposit, 0.85%, maturing on June 6, 2021	\$ 35,019	\$ 34,349
Term deposit, 0.30%, maturing on June 7, 2021	226,000	-
Term deposit, 0.30%, maturing on June 7, 2021	428,000	-
Term deposit, 0.30%, maturing on June 7, 2021	2,030,000	-
Accrued interest receivable	529	-
	\$ 2,719,548	\$ 34,349

5. RECEIVABLE FROM GOVERNMENT AGENCIES

	2020	2019
Canada revenue agency (HST refund)	\$ 91,361	\$ 63,216

6. ASSETS FOR EDUCATION AND COMMUNICATION PLAN

	2020	2019
Cash and term deposits	\$ 187,239	\$ 183,659
Accrued interest receivable	3,367	4,645
	\$ 190,606	\$ 188,304

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.

The term deposit bears interest at 0.85% and 0.75% and matures in 2021.

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.



CHALEUR REGIONAL SERVICES COMMISSION
Notes to the consolidated financial statements
For the year ended December 31, 2020

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, 2020.

8. ASSETS FOR SITE CLOSURE AND POST-CLOSURE CARE

	2020	2019
Cash and term deposits	\$ 6,722,741	\$ 6,138,794
Accrued interest receivable	24,507	23,430
	\$ 6,747,248	\$ 6,162,224

The assets for site closure and post-closure care exceeds the site closure and post-closure liabilities by \$25,588 (\$24,582 in 2019). This excess represents the current year's excess of revenue over expenses and will be eliminated by reducing the transfer of funds in 2021.

The term deposits bears interest at 0.75%, 2.20% and 3.05% and matures in 2022.

9. BANK LOAN

	2020	2019
Line of Credit - Capital Fund	\$ 751,163	\$ 550,724
Line of Credit - Electricity Generation Facility	6,526	-
	\$ 757,689	\$ 550,724

The Commission has an authorized line of credit at prime + 3.95% of \$700,000 for the Operating Fund which \$700,000 is unused at December 31, 2020 (\$700,000 in 2019).

The Commission had an authorized line of credit at prime + 2.45% of \$4,368,000 for its Capital Fund which \$3,616,837 is unused at December 31, 2020 (\$3,817,276 in 2019).

The Commission had an authorized line of credit at prime + 2.45% of \$3,433,000 for its Electricity Generation Facility which \$3,426,474 is unused at December 31, 2020 (3,433,000 in 2019).

CHALEUR REGIONAL SERVICES COMMISSION
Notes to the consolidated financial statements
For the year ended December 31, 2020

10. LONG-TERM DEBT

	2020	2019
BD 52, 1.50% - 3.85%, due 2020, O.I.C. #09-0146 and #10-0034	\$ -	\$ 368,000
BF 47, 1.35% - 3.45%, due 2021, O.I.C. #10-0034 and #11-0066	172,000	186,000
BH 48, 1.35% - 3.80%, due 2032, O.I.C. #11-0054 and #11-0066	509,000	562,000
BJ 47, 1.25% - 3.70%, due 2023, O.I.C. #12-0060	236,000	310,000
BL 46, 1.20% - 3.70%, due 2034, O.I.C. #13-0001 and #13-0036	1,234,000	1,381,000
BQ 52, 1.20% - 2.70%, due 2027, O.I.C. #16-0042	661,000	749,000
BT 39, 2.10% - 3.48%, due 2028, O.I.C. #17-0058	1,439,000	1,596,000
BU 40, 2.55% - 3.70%, due 2038, O.I.C. #17-0076	2,971,000	3,092,000
BY 47, 0.50% - 1.80%, due 2030, O.I.C. #09-0146 and #19-0034	942,000	-
	\$ 8,164,000	\$ 8,244,000

Principal payments of long term debt are due as follows:

2021	\$ 918,000
2022	765,000
2023	760,000
2024	695,000
2025	600,000
Subsequent years	4,426,000
	\$ 8,164,000

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, 2020

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 all 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 1.5%;
- the discount rate used to determine the accrued benefit obligation is 2.69%;
- the proportion of earned sick days used each year is 11.2 days for the planning services and 7.9 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 \$190,000 on December 31, 2020 (\$190,000 on December 31, 2019).

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 \$136,700 in 2020 (\$129,600 in 2019). Total benefit payments to retirees during 2020 were estimated to have been nil (2019 was nil).

Actuarial valuations for accounting purposes are performed every three years using the benefit accrual method. The most recent actuarial valuation was prepared on March 31, 2020, and at that time the pension plan had an accrued benefit obligation of \$2,381,400. The Commission was in a net funded position as follows for the year ended December 31, 2020:

	Estimated 2020
Fair market value of plan assets	\$ 2,757,300
Accrued benefit obligation	2,681,200
Funded status	76,100
Unamortized actuarial gains	143,000
Accounting pension assets	\$ 219,100

CHALEUR REGIONAL SERVICES COMMISSION
Notes to the consolidated financial statements
For the year ended December 31, 2020

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 5.75%;
- the expected net rate of return is 5.75%;
- retirement age is 70% at earliest retirement age, without reduction, and remainder at age 65.

	Estimated 2020
Employer current service cost	\$ 56,300
Interest on accrued benefit obligation	141,500
Expected return on assets	(143,400)
Experience loss	11,000
Pension expense	\$ 65,400

13. DEFERRED REVENUE

	2020	2019
Education and communication plan	\$ 70,857	\$ 68,554
Funds restricted for translation purposes	17,999	17,999
	\$ 88,856	\$ 86,553

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 (\$31,539,931 in 2019), in future dollars required by the end of December 31, 2039 to fund post closure expenses.

Post-closing costs are discounted at a rate of 5.5% for a present value of \$11,404,178 (\$10,809,648 in 2019).

At December 31, 2020, the remaining capacity of the landfill had been estimated at 4,025,848 metric tonnes of which approximately 1,653,000 metric tonnes remains unused as at December 31, 2020 (1,740,000 in 2019).

At December 31, 2020, the estimated post closure liability is \$6,721,660 (\$6,137,642 in 2019) of which the Commission has funded with term deposits with market value of \$6,747,248 (\$6,162,224 in 2019) which mature on November 15, 2022, for a surplus of \$25,588 (surplus of \$24,582 in 2019).



CHALEUR REGIONAL SERVICES COMMISSION
Notes to the consolidated financial statements
For the year ended December 31, 2020

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	2020 Effective rate	2019 Effective rate
Term deposit	at maturity	3.05%	3.05%

The maximum exposure to credit risk would be the fair value as indicated above.

In 2009, an independent study was performed to re-evaluate the site capacity, the site's remaining life and the estimated total expenditure for site closure and post-closure care. The site closure and post-closure liability was adjusted based on the information provided by this study.

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 2020, 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 not 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. The changes do not affect prior year earnings.

CHALEUR REGIONAL SERVICES COMMISSION
Notes to the consolidated financial statements

For the year ended December 31, 2020

18. SUBSEQUENT EVENTS

In March 2020, the outbreak of the novel strain of coronavirus, specifically identified as "COVID-19", has resulted in governments worldwide enacting emergency measures to combat the spread of the virus. These measures, which include the implementation of travel bans, self-imposed quarantine periods, social and physical distancing, have caused material disruption to businesses globally resulting in an economic slowdown. Global equity markets have experienced significant volatility and weakness. Governments and central banks have reacted with significant monetary and fiscal interventions designed to stabilize economic conditions. The duration and impact of the COVID-19 outbreak is unknown at this time, as is the efficacy of the government and central bank interventions. It is not possible to reliably estimate the length and severity of these developments and the impact on the financial results and condition of the company in future periods.

19. RECONCILIATION OF ANNUAL SURPLUS BY FUND ACCOUNTING

	2020	2019
Net debt (Page 6)	\$(5,168,450)	\$(5,442,709)
Add:		
Long term debt	8,164,000	8,244,000
Prepaid Insurance	38,226	-
Short term assets (liability)	3,033,776	2,801,291
Less:		
Prior year annual surplus:		
- Co-operative planning	117,858	74,631
- Development and planning	17,590	44,439
- Electricity generation facility	85,803	67,229
- Solid waste management	86,401	210,271
Net current liability in capital funds	(1,942,302)	(1,981,294)
Reserve fund	4,368,172	4,078,363
	2,733,522	2,493,639
Operating surplus	\$ 300,254	\$ 307,652
Current year annual surplus:		
- Co-operative planning	\$ 146,332	\$ 117,858
- Development and planning	58,209	17,590
- Electricity generation facility	(131,889)	85,803
- Solid waste management	219,602	86,401
- Tourism	8,000	-
	\$ 300,254	\$ 307,652



CHALEUR REGIONAL SERVICES COMMISSION
Notes to the consolidated financial statements
For the year ended December 31, 2020

20. SCHEDULE OF TANGIBLE CAPITAL ASSETS

	Land	Facilities	Fleet	Land improvements	Computer	Machinery and equipment	Transportation	Waste management	Electricity Generation Facility	2020 Total	2019 Total
COST											
Balance, beginning of year	\$ 159,089	\$ 2,721,040	\$ 393,797	\$ 751,164	\$ 56,476	\$ 3,385,208	\$ 5,481,868	\$ 25,797,568	\$ 3,220,798	\$ 41,967,008	\$ 40,147,873
Add: Net additions during the year	-	-	-	-	-	79,566	-	1,883,643	-	1,963,209	1,819,135
BALANCE, END OF YEAR	159,089	2,721,040	393,797	751,164	56,476	3,464,774	5,481,868	27,681,211	3,220,798	43,930,217	41,967,008
ACCUMULATED AMORTIZATION											
Balance, beginning of year	-	849,396	286,069	200,521	43,456	1,561,389	1,857,562	18,626,350	161,159	23,585,902	21,812,471
Add: Amortization during the year	-	93,731	33,006	30,849	5,207	285,665	204,379	835,593	148,530	1,636,960	1,773,431
BALANCE, END OF YEAR	-	943,127	319,075	231,370	48,663	1,847,054	2,061,941	19,461,943	309,689	25,222,862	23,585,902
NET BOOK VALUE OF CAPITAL ASSETS	\$ 159,089	\$ 1,777,913	\$ 74,722	\$ 519,794	\$ 7,813	\$ 1,617,720	\$ 3,419,927	\$ 8,219,268	\$ 2,911,109	\$ 18,707,355	\$ 18,381,106

CHALEUR REGIONAL SERVICES COMMISSION
Notes to the consolidated financial statements
For the year ended December 31, 2020

21. RECONCILIATION OF ANNUAL SURPLUS (DEFICIT)

	Operating fund					General reserve fund		2020 Total	
	Co-operative planning	Development and planning	Electricity Generation Facility	Solid waste management	Tourism	Capital	Operating		
2020 ANNUAL SURPLUS (DEFICIT) PER PSAB	\$ (141,209)	\$ 59,750	\$ 236,882	\$ 2,094,648	\$ 25,120	\$ (1,636,959)	\$ -	\$ 502	\$ 638,734
Second previous year's surplus	74,631	44,439	67,229	210,271	-	-	-	-	396,570
Transfer between funds:									
- General operating fund to (from) capital reserve fund	-	-	(315,000)	(118,807)	-	-	-	433,807	-
- General operating fund to (from) operating reserve fund	-	-	-	56,500	-	-	(56,500)	-	-
- Capital reserve fund to (from) capital fund	-	-	-	-	-	88,000	(88,000)	-	-
Capital expenses	-	-	-	(1,299,200)	-	1,299,200	-	-	-
Long term debt principal repayment	-	-	(121,000)	(574,000)	-	695,000	-	-	-
Allocation to corporate services	212,910	(45,980)	-	(149,810)	(17,120)	-	-	-	-
Amortization expense	-	-	-	-	-	1,636,959	-	-	1,636,959
Total adjustments to 2020 annual surplus (deficit)	\$ 287,541	\$ (1,541)	\$ (368,771)	\$ (1,875,046)	\$ (17,120)	\$ 3,719,159	\$ (56,500)	\$ 345,807	\$ 2,033,529
2020 ANNUAL FUND SURPLUS (DEFICIT) FOR FUNDING PURPOSES	\$ 146,332	\$ 58,209	\$ (131,889)	\$ 219,602	\$ 8,000	\$ 2,082,200	\$ (56,500)	\$ 346,309	\$ 2,672,263



CHALEUR REGIONAL SERVICES COMMISSION
Notes to the consolidated financial statements
For the year ended December 31, 2020

22. SCHEDULE OF SEGMENT DISCLOSURE

	General services	Development and planning	Electricity Generation Facility	Solid waste management services	Tourism	2020 Total	2019 Total
REVENUE							
Sale of services	\$ -	\$ -	\$ 528,826	\$ 4,388,236	\$ 317,059	\$ 5,234,121	\$ 4,901,598
Member fees	198,464	616,381	-	1,365,630	-	2,180,475	2,364,363
Other	81,092	368	-	66,858	71,955	220,273	331,443
Interest	-	-	-	197,073	-	197,073	182,864
	279,556	616,749	528,826	6,017,797	389,014	7,831,942	7,780,268
EXPENDITURES							
Salaries and benefits	180,493	448,707	14,547	1,521,119	133,432	2,298,298	2,283,674
Goods and services	122,490	85,451	170,365	1,612,270	-	1,990,576	1,891,591
Amortization	-	-	148,530	1,488,429	-	1,636,959	1,773,431
Interest	-	-	104,392	154,113	-	258,505	299,571
Other	117,783	22,841	2,640	635,145	230,461	1,008,870	904,723
	420,766	556,999	440,474	5,411,076	363,893	7,193,208	7,152,990
SURPLUS (DEFICIT) FOR THE YEAR	\$ (141,210)	\$ 59,750	\$ 88,352	\$ 606,721	\$ 25,121	\$ 638,734	\$ 627,278

CHALEUR REGIONAL SERVICES COMMISSION
Notes to the consolidated financial statements
For the year ended December 31, 2020

23. STATEMENT OF RESERVES

	Development and planning		General reserve fund		Total 2020	Total 2019
	Operating	Capital	Operating	Capital		
ASSETS (LIABILITIES)						
Cash	\$ 38,000	\$ -	\$ 172,426	\$ 316,343	\$ 526,769	\$ 1,537,949
Term deposits	-	-	-	2,684,000	2,684,000	-
Accrued interest receivable	-	-	-	529	529	-
Due from (to) operating fund	-	-	-	(61,979)	(61,979)	1,208,561
Due from (to) capital fund	-	10,000	-	1,208,853	1,218,853	1,331,853
ACCUMULATED SURPLUS	38,000	10,000	172,426	4,147,746	4,368,172	4,078,363
REVENUE						
Interest	-	-	-	529	529	-
Transfer from operating fund	-	-	-	745,000	745,000	926,700
	-	-	-	745,529	745,529	926,700
EXPENDITURES						
Bank charges	-	-	-	27	27	25
Transfer to operating fund	-	-	56,500	311,193	367,693	-
Transfer to capital fund	-	-	-	88,000	88,000	-
	-	-	56,500	399,220	455,720	25
ANNUAL SURPLUS (DEFICIT)	-	-	(56,500)	346,309	289,809	926,675
Name of investment	Principal amount	Interest rate	Maturity			
Term deposit	\$ 2,684,000	0.30%	June 7, 2021			
Cash	\$ 526,769	- %	N/A			



CHALEUR REGIONAL SERVICES COMMISSION
Notes to the consolidated financial statements
For the year ended December 31, 2020

23. STATEMENT OF RESERVES (continued)

Council motion regarding contribution from general operating fund (Resolution from February 19, 2020):

Moved by Normand Plourde, seconded by Donald Gauvin that a contribution of \$130,000 be transferred from General Operating Fund to the Capital Reserve Fund.

Council motion regarding the contribution from capital reserve fund (Resolution February 19, 2020):

Moved by Normand Plourde, seconded by Donald Gauvin that a contribution of \$250,000 be transferred from the Capital Reserve Fund to General Operating Fund.

Council motion regarding the contribution from generation facility fund to capital reserve fund (Resolution from February 19, 2020):

Moved by Normand Plourde, seconded by Donald Gauvin that a contribution of \$315,000 be transferred from the Generation Facility fund to the Capital Reserve Fund.

Council motion regarding the contribution from capital Reserve fund to the general operating (Resolution from September 23, 2020):

Moved by Charles Doucet, seconded by Donald Gauvin that a contribution of \$61,193 be transferred from the Capital Reserve Fund to the General Operating Fund.

Council motion regarding the contribution from operating reserve fund to the general operating (Resolution from September 23, 2020):

Moved by Charles Doucet, seconded by Donald Gauvin that a contribution of \$56,500 be transferred from the Operating Reserve Fund to the General Operating Fund.

Council motion regarding the contribution from capital reserve fund to the general operating (Resolution from September 23, 2020)

Moved by Charles Doucet, seconded by Donald Gauvin that a contribution of \$88,000 be transferred from the Capital Reserve Fund to the Capital Fund

Council motion regarding the contribution from general operating fund to the capital reserve fund (Resolution from November 18, 2020):

Moved by Charles Doucet, seconded by Carole Caron that a contribution of \$300,000 be transferred from the General Operating Fund to the Capital Reserve Fund.

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 26 avril 2021
Date

Seal

CHALEUR REGIONAL SERVICES COMMISSION
Notes to the consolidated financial statements
For the year ended December 31, 2020

24. OPERATING BUDGET TO PSA BUDGET

	Co-operative planning	Development and planning	Electricity generation facility	Solid waste management	Tourism	Amortization	Transfers	Total
REVENUE								
Sale of services	\$ -	\$ -	\$ 680,233	\$ 4,399,200	\$ 317,060	\$ -	\$ -	\$ 5,396,493
Member fees	198,120	616,382	-	1,266,500	-	-	-	2,081,002
Other revenue	-	2,000	-	100,000	27,000	-	-	129,000
Interest	-	-	-	189,129	-	-	-	189,129
Surplus	74,631	44,439	67,229	210,271	-	-	(396,570)	-
Transfer from own funds	218,910	-	-	268,000	-	-	(486,910)	-
	491,661	662,821	747,462	6,433,100	344,060	-	(883,480)	7,795,624
EXPENDITURES								
Administration	441,161	94,000	-	1,589,511	-	-	-	2,124,672
Governance	44,500	-	-	-	-	-	-	44,500
Planning and building inspection services	-	522,641	-	-	-	-	-	522,641
Post-closing costs	-	-	-	599,018	-	-	-	599,018
Electricity generation facility	-	-	207,050	-	-	-	-	207,050
Solid waste services	-	-	-	1,945,547	-	1,636,959	-	3,582,506
Tourism	-	-	-	-	326,940	-	-	326,940
Financial services:	-	-	-	-	-	-	-	-
- Bad debts	-	-	-	1,500	-	-	-	1,500
- Interest and bank charges	-	200	-	32,000	-	-	-	32,200
- Interest on Long Term Debt	-	-	104,412	154,115	-	-	-	258,527
- Other Financing Charges	-	-	-	10,000	-	-	-	10,000
- Inter Fund transfer	6,000	45,980	436,000	2,101,409	17,120	-	(2,606,509)	-
	491,661	662,821	747,462	6,433,100	344,060	1,636,959	(2,606,509)	7,709,554
ADJUSTED BUDGETED SURPLUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,636,959)	\$ 1,723,029	\$ 86,070



CHALEUR REGIONAL SERVICES COMMISSION
Notes to the consolidated financial statements
For the year ended December 31, 2020

25. REVENUE SUPPORT

	(Unaudited) 2020 Budget	2020 Actual	2019 Actual
REVENUE			
<i>Sale of services</i>			
Industrial, commercial and institutional tipping fees	\$ 3,841,500	\$ 3,831,775	\$ 3,791,960
Construction and demolition	403,200	379,267	414,754
Electricity generation	680,233	528,826	653,388
Tourism	317,060	317,059	-
Recycling materials	154,500	177,194	41,496
	\$ 5,396,493	\$ 5,234,121	\$ 4,901,598
<i>Member fees</i>			
Cooperative and regional planning fees	\$ 198,120	\$ 198,464	\$ 463,195
Local planning and inspection services fees	616,382	616,381	572,764
Tipping fees	1,266,500	1,365,630	1,328,403
	\$ 2,081,002	\$ 2,180,475	\$ 2,364,362
<i>Other revenue</i>			
Planning and development	\$ 2,000	\$ 368	\$ 1,686
Tourism	27,000	71,955	87,665
Climate change adaptation plan	-	81,092	71,286
Solid waste	100,000	66,858	170,806
	\$ 129,000	\$ 220,273	\$ 331,443

CHALEUR REGIONAL SERVICES COMMISSION
Notes to the consolidated financial statements
For the year ended December 31, 2020

26. EXPENDITURES SUPPORT

	(Unaudited) 2020 Budget	2020 Actual	2019 Actual
EXPENDITURES			
<i>Corporate Services</i>			
<i>Governance</i>			
Board members	\$ 201,316	\$ 267,797	\$ 260,363
<i>Administration</i>			
External audit	22,500	13,820	14,618
<i>Other</i>			
Liability insurance	4,500	152	2,307
Professional services	2,500	-	1,646
Public relations	50,000	33,016	2,347
Office expenses	48,845	30,077	25,545
Translation	19,000	4,750	8,831
Regional EMO	40,000	37,582	24,061
Regional planning	52,500	400	4,203
	217,345	105,977	68,940
<i>Local planning</i>			
Professional services	3,000	4,693	5,981
Public relations	14,000	8,589	11,161
Office expenses	77,000	67,422	68,860
	94,000	80,704	86,002
<i>Solid waste</i>			
Administrative	1,404,511	335,149	254,775
Liability insurance	50,000	60,375	45,308
Professional services	25,000	100,716	45,223
Office expenses	110,000	88,576	83,369
	1,589,511	584,816	428,675
	\$ 2,124,672	\$ 1,053,114	\$ 858,598
<i>Financial services</i>			
Interest and bank fees	\$ 32,450	\$ 30,806	\$ 23,387
Interest on long term debt	258,527	258,504	299,571
Bad debts	1,500	-	1,072
Cost of temporary financing	10,000	7,603	2,500
	\$ 302,477	\$ 296,913	\$ 326,530



CHALEUR REGIONAL SERVICES COMMISSION
 Notes to the consolidated financial statements
 For the year ended December 31, 2020

26. EXPENDITURES SUPPORT (continued)

	(Unaudited) 2020 Budget	2020 Actual	2019 Actual
EXPENDITURES (continued)			
<u>Governance</u>			
Honorariums	\$ 32,100	\$ 27,500	\$ 25,260
Travel	2,500	1,608	2,765
Training and development	2,000	-	-
Other	7,900	4,064	7,669
	\$ 44,500	\$ 33,172	\$ 35,694
<u>Planning and building inspection services</u>			
Personnel	\$ 495,691	\$ 448,707	\$ 448,650
Advertising	250	1,717	-
Planning advisory committee	11,500	3,030	7,317
Other	15,200	21,574	15,778
	\$ 522,641	\$ 475,028	\$ 471,745
<u>Electricity generation facility</u>			
Insurance	\$ 5,800	\$ 5,460	\$ 5,460
Personnel	9,000	-	-
Machinery and equipment	162,000	160,787	132,164
Other	3,000	4,118	3,457
Amortization	148,530	148,530	147,260
	\$ 328,330	\$ 318,895	\$ 288,341
<u>Solid waste services</u>			
Personnel	\$ 462,547	\$ 1,200,517	\$ 1,264,897
Station and building	390,000	373,635	383,894
Machinery and equipment	427,000	352,580	418,002
Landfill operations	566,000	477,228	405,559
Scale house	72,000	73,253	58,844
Waste diversion	45,000	28,375	44,404
Hazardous household waste	10,000	11,417	14,508
Environmental trust fund	-	46,115	36,215
Amortization	1,488,429	1,488,429	1,626,171
	\$ 3,460,976	\$ 4,051,549	\$ 4,252,494
<u>Tourism</u>			
Administration	\$ 179,985	\$ 229,564	\$ 235,947
Personnel	146,955	134,329	142,246
	\$ 326,940	\$ 363,893	\$ 378,193

Corporate

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Tourism

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