



**City of Saint John
Finance Committee - Open Session
AGENDA**

Wednesday, July 24, 2024

2:40 pm

Meeting Conducted by Electronic Participation

	Pages
1. Call to Order	
2. Approval of Minutes	
2.1 Minutes of May 22, 2024	1 - 3
3. Approval of Agenda	
4. Disclosures of Conflict of Interest	
5. Consent Agenda	
6. Business Matters	
6.1 Deloitte Audit Results	4 - 25
6.2 2023 - Consolidation and Financial Statements Walk Through	26 - 105
6.3 2025 Draft General and Utility Capital Budget	106 - 139
6.4 2025 Shape your Budget – Public Engagement Results	140 - 187
7. Adjournment	



The City of Saint John

MINUTES – OPEN SESSION FINANCE COMMITTEE MEETING
MAY 22, 2024 AT 4:30 PM
MEETING CONDUCTED BY ELECTRONIC PARTICIPATION

Present: Mayor D. Noade Reardon
Councillor G. Sullivan
Councillor G. Norton
Councillor P. Radwan

Absent: Councillor D. Hickey

Also

Present: Chief Administrative Office B. McGovern
Commissioner of Finance and Treasurer K. Fudge
Fire Chief R. Nichol
Solicitor J. Boucher
Commissioner Human Resources S. Hossack
Commissioner Utilities & Infrastructure I. Fogan
Commissioner Growth & Community Services A. Poffenroth
Director Public Works T. O'Reilly
Director Financial Services J. Forgie
Director Financial Services C. Lavigne
Intermediate Accountant V. Parikh
Director Corporate Performance S. Rackley-Roach
Senior Financial Manager, Police F. Szalai
Senior Manager Transit & Fleet K. Loughery
Energy Manager S. Yammine
Manager Customer Service & Operations C. Smith
Corporate Asset Management Coordinator B. Neal
Administrative Assistant A. MacLean
Administrative Assistant K. Tibbits

1. Meeting Called to Order

Councillor Sullivan called the Finance Committee open session meeting to order.

2. Approval of Minutes

2.1 Minutes of February 28, 2024

Moved by Mayor Noade Reardon, seconded by Councillor Radwan:
RESOLVED that the minutes of February 28, 2024 be approved.

MOTION CARRIED.

3. Approval of Agenda

Moved by Mayor Noade Reardon, seconded by Councillor Norton:
RESOLVED that the agenda of May 22, 2024 be approved.

MOTION CARRIED.

4. Disclosures of Conflict of Interest

No disclosures.

5. Consent Agenda

5.1 RESOLVED that as recommended in the submitted report *Proposed Remaining Meeting Dates for Finance Committee 2024*, the Finance Committee approve the meeting dates as submitted.

5.2 RESOLVED that as recommended in the submitted report *Saint John Non-Profit Housing Sinking Fund*, the Finance Committee endorse Saint John Non-Profit Housing's letter to access the funds in the Saint John Non-Profit Housing Sinking fund and forward the report to Common Council for approval.

5.3 RESOLVED that as recommended in the submitted presentation *2025 Budget Timelines and Process*, the Finance Committee endorse the timelines and plan set out in this presentation for the 2025 Operating budget process.

5.4 RESOLVED that as recommended in the submitted presentation *2025 Capital Budget and Five-Year Capital Investment Plan*, the Finance Committee endorse the timelines and plan set out in this presentation for the 2025 Capital budgets and the Five-Year Capital Financial Plan.

Moved by Mayor Noade Reardon, seconded by Councillor Radwan:

RESOLVED that the recommendation set out in each consent agenda item respectively be adopted.

MOTION CARRIED.

6. Business Matters

6.1 Modernizing Saint John's Asset and Maintenance Management Systems

S. Yammine, Energy Manager, reviewed the submitted presentation *Modernizing Saint John's Asset and Maintenance Management Systems*.

Moved by Mayor Noade Reardon, seconded by Councillor Radwan:

RESOLVED that the submitted presentation *Modernizing Saint John's Asset and Maintenance Management Systems* be received for information.

MOTION CARRIED.

6.2 Housing Accelerator Funding 2024 Budget Amendment

C. Smith, Program Manager, reviewed the submitted report *Housing Accelerator Funding – 2024 Budget Amendment*.

Moved by Mayor Noade Reardon, seconded by Councillor Norton:

RESOLVED that as recommended in the submitted report *Housing Accelerator Funding 2024 Budget Amendment*, the Finance Committee approve the 2024 Budget recommendation for funding received as part of the Housing Accelerator Funding.

MOTION CARRIED.

6.3 Transit Purchase Electric Vehicles – Request for 2023-2024 Capital Budget Adjustment

K. Loughery, Manager Transit & Fleet, reviewed the submitted report *Transit Purchase Electric Vehicles – Request for 2023-2024 Capital Budget Adjustment*.

Moved by Mayor Noade Reardon, seconded by Councillor Radwan:

RESOLVED that as recommended in the submitted report *Transit Purchase Electric Vehicles – Request for 2023-2024 Capital Budget Adjustment*, the Finance Committee approve an adjustment to the 2023 and 2024 capital budgets to enable the residual lease buyout of six (6) twenty-foot Karsan E-Jest Electric Buses from Damera Leasing Canada Corp. at a total cost of \$1,662,111.24 plus HST.

MOTION CARRIED.

6.4 2023 Unaudited General and Utility Fund Year-End Results

C. Lavigne, Director Financial Services, reviewed the submitted presentation *December 31, 2023 Unaudited Financial Results General Fund and Utility Fund*.

Moved by Mayor Noade Reardon, seconded by Councillor Radwan:

RESOLVED that the submitted presentation *2023 Unaudited General and Utility Fund Year-End Results* be received for information and any questions be directed to staff.

MOTION CARRIED.

6.5 April 2024 Year-to-Date Financial Results – General and Utility Fund

C. Lavigne, Director Financial Services, reviewed the submitted presentation *April 2024 Year-to-Date Financial Results – General and Utility Fund*.

Moved by Mayor Noade Reardon, seconded by Councillor Norton:

RESOLVED that the submitted presentation *April 2024 Year-to-Date Financial Results – General and Utility Fund* be received for information and any questions be directed to staff.

MOTION CARRIED.

7. Adjournment

Moved by Mayor Noade Reardon, seconded by Councillor Norton:

RESOLVED that the Finance Committee meeting be adjourned.

MOTION CARRIED.

The Finance Committee open session meeting held on May 22, 2024, was adjourned at 5:35 p.m.



The City of Saint John Report to the Finance Committee on the 2024 audit

July 19, 2024

July 19, 2024

To the Finance Committee of the City of Saint John

Report on audited annual financial statements

Dear Finance Committee Members:

We are pleased to submit this report on the status of our audit of the City of Saint John ("the City") for the 2023 fiscal year. This report summarizes the scope of our audit, our findings of the 2023 fiscal year and reviews certain other matters that we believe to be of interest to you. We are continuing to work with management to complete the outstanding matters summarized on page one of this report.

As agreed in our master service agreement ("MSA") dated June 17, 2024, and any previous confirmation letters issued pursuant to the MSA and all as may be updated or amended from time to time, we have performed an audit of the financial statements of the City of Saint John as at and for the year ended December 31, 2023, in accordance with Canadian generally accepted auditing standards ("Canadian GAAS") and expect to issue our audit report once all work is finalized and the financial statements are approved.

This report is intended solely for the information and use of the Finance Committee, management and others within the City and is not intended to be, and should not be, used by anyone other than these specified parties.

We look forward to discussing this report summarizing the outcome of our audit with you and answering any questions you may have.

Yours truly,

Chartered Professional Accountants

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Executive summary



Audit scope and terms of engagement

We have been asked to perform an audit of the City’s financial statements (the “financial statements”) in accordance with Canadian Public Sector Accounting Standards (“PSAS”) as at and for the year ended December 31, 2023. Our audit was conducted in accordance with Canadian generally accepted auditing standards (“Canadian GAAS”).

The terms and conditions of our engagement are described in the master service agreement, and any previous confirmation letters issued pursuant to the MSA and all as may be updated or amended from time to time. We have developed appropriate safeguards and procedures to eliminate threats to our independence or to reduce them to an acceptable level.



Significant risks

- 1 Management override of controls
Presumed risk of fraud relating to revenue recognition for property taxes, unconditional grants, government transfers, and other revenue
- 2

Status



New from prior year



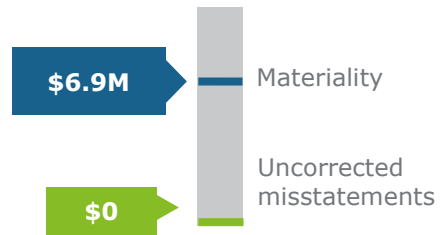
Continued from prior year



Removed from prior year



Uncorrected misstatements



Materiality levels are determined on the basis of total expenses. Our materiality for the year ended December 31, 2023, was \$6,900,000 (2022, \$6,400,000). Our clearly trivial threshold for reporting uncorrected misstatements was \$345,000 (2022, \$320,000).



Outstanding Matters & Next Steps

Resolution of minor consolidation discrepancies with management

Receipt of signed Management’s representation letter

Completion of our subsequent events procedures

Resolution of minor asset retirement sample discrepancies with management

Final audit partner review of select working papers

Completion of the Concurring Review



Going Concern

Management has completed its assessment of the ability of the City to continue as a going concern and in making its assessment did not identify any material uncertainties related to events or conditions that may cast significant doubt upon the City's ability to continue as a going concern. We agree with management's assessment.



Results

No restrictions have been placed on the scope of our audit. We intend to issue an unmodified audit report on the financial statements of the City for the year ended December 31, 2023 once the outstanding items referred to above are completed satisfactorily and the financial statements are approved by the Finance Committee.

Significant audit risks and events

The significant audit risks identified as part of our risk assessment, together with our planned responses and conclusions, are described below.

Significant risk dashboard

Legend



Significant level of management judgment involved



Minimal/No management judgment involved

D+I: Planned testing of the design and implementation of key controls

OE: Planned testing of the operating effectiveness of key controls

Management override of controls

Fraud Risk	Control Testing Planned	Level of management judgement	Specialist, Expert or Innovation Involvement
YES	Not applicable		No

Analysis of risk	Audit Response and Results
<ul style="list-style-type: none"> Under Canadian Auditing Standards, it is the responsibility of the management, with the oversight of those charged with governance to place a strong emphasis on fraud prevention and detection. Oversight by those charged with governance includes considering the potential for override of controls or other inappropriate influence over the financial reporting process. Management override of controls is present in all entities. It is a risk of material misstatement resulting from fraud and therefore is considered as a significant risk. 	<ul style="list-style-type: none"> We discussed fraud with management. We asked the Finance Committee for their views about the risk of fraud, whether they know of any actual or suspected fraud affecting the City and their role in the oversight of management’s antifraud programs. We tested a sample of journal entries made throughout the period, and adjustments made at the end of the reporting period. We evaluated the business rationale for any significant unusual transactions. We determined whether the judgements and decisions related to management estimates indicate a possible bias, which included performing retrospective analysis of significant accounting estimates. We obtained sufficient audit evidence to conclude that there were no material misstatements.

Presumed risk of fraud on revenue recognition for property taxes, unconditional grants, and other revenue

Fraud Risk	Control Testing Planned	Level of management judgement	Specialist, Expert or Innovation Involvement
YES	D+I		No

Analysis of risk	Audit Response and Results
<ul style="list-style-type: none"> Under Canadian GAAS, we are required to evaluate the risk of fraud in revenue recognition. We have evaluated the revenue transactions, and we have concluded that the significant risk is that the revenue may have been recorded in the incorrect period. This represents a fraud risk for the 2023 audit. 	<ul style="list-style-type: none"> We evaluated the design and implementation of the internal controls that address this risk. We did not rely on controls. We confirmed balances with third parties when possible, to ensure that the revenue recorded was appropriate. When not possible, we detail tested the revenue streams and ensured that the proper revenue recognition criteria were met and that the transactions were recorded in the proper period. We concluded that the internal controls were designed and implemented appropriately. A summary of uncorrected financial statement misstatements is included in additional required communication.

Areas of Audit Focus

Asset retirement obligations – summary

On August 1, 2018, new Section PS 3280 was issued to the PSA Handbook. This new Section establishes standards on how to account for and report a liability for asset retirement obligations. The main features of the new Section are:

- An asset retirement obligation is a legal obligation associated with the retirement of a tangible capital asset.
- Asset retirement costs associated with a tangible capital asset controlled by the entity increase the carrying amount of the related tangible capital asset (or a component thereof) and are expensed in a rational and systematic manner.
- Asset retirement costs associated with an asset no longer in productive use are expensed.
- Measurement of a liability for an asset retirement obligation should result in the best estimate of the amount required to retire a tangible capital asset (or a component thereof) at the financial statement date.
- Subsequent measurement of the liability can result in either a change in the carrying amount of the related tangible capital asset (or a component thereof), or an expense, depending on the nature of the remeasurement and whether the asset remains in productive use.
- A present value technique is often the best method with which to estimate the liability.

Analysis of risk	Audit Response and Results
<p>Due to the adoption of the new standard the risks associated are:</p> <ul style="list-style-type: none"> • Accuracy of the assets, liabilities and assumptions. • Completeness of the assets and obligations. • Rights and obligations of the assets. • Existence of legal and contractual requirements. 	<ul style="list-style-type: none"> • We obtained an understanding of management’s process to identify and measure asset retirement obligations and reviewed their conclusions. • We reviewed the third-party engineering reports that were used to support management’s conclusions. • We reviewed the asset listing to identify potential asset retirement obligations. • Our team included members that specialize in the implementation of the asset retirement obligations standard with directly relevant experience in other municipalities and governments across Canada. Working with our specialists, we challenged management’s assumptions and methodology for identifying and measuring asset retirement obligations. We also challenged assumptions made by management’s engineering experts. • We recalculated the balance to ensure mechanical accuracy. • We reviewed third party estimates and invoices. • We determined whether the judgement and decisions related to management estimates indicate a possible bias. • We concluded that the estimate made for asset retirement obligations was reasonable.

	<ul style="list-style-type: none">• We obtained sufficient appropriate audit evidence to conclude that there were no material misstatements related to management's estimates.• We did not identify any indications of any possible bias in management's estimates.• We suggest updating the GIS database information to align and support the asset retirement obligation calculation.
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Significant accounting policies, judgments and estimates

The accounting policies described below are those that are most important and representative of the City's financial condition and financial performance.

In the course of our audit of the financial statements, we considered the qualitative aspects of the financial reporting process, including items that have a significant impact on the relevance, reliability, comparability and understandability of the information included in the financial statements.

We believe the City's significant accounting policies to be:

- Allowance for doubtful accounts
- Tangible capital assets – useful lives, amortization, and impairment
- Accounts payable accruals
- Assumptions related to pension plans

In our judgment, the significant accounting practices and policies, selected and applied by management are, in all material respects, acceptable under PSAS and are appropriate to the particular circumstances of the City.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. These judgments are normally based on knowledge and experience about past and current events, assumptions about future events and interpretations of the financial reporting standards.

During the year ended December 31, 2023, management advised us that there were no significant changes in accounting estimates or in judgments relating to the application of the accounting policies.

Appendix 1 – Communication requirements and other reportable matters

Required communication	Refer to this report or document described below
Audit Service Plan	
1. Our responsibilities under Canadian GAAS, including forming and expressing an opinion on the financial statements	Master Service Agreement
2. An overview of the overall audit strategy, addressing: <ul style="list-style-type: none"> a. Timing of the audit b. Significant risks, including fraud risks, names, locations, and planned responsibilities of other independent public accounting firms or others that perform audit procedures in the audit 	The audit was conducted in accordance with our audit plan. We confirm that there have been no significant amendments to the audit scope and approach communicated in the audit plan from prior year
3. Significant transactions outside of the normal course of business, including related party transactions	We have not identified any related party transactions that were not in the normal course of operations and that involved significant judgments by management concerning measurement or disclosure
Enquiries of those charged with governance	
4. How those charged with governance exercise oversight over management’s process for identifying and responding to the risk of fraud and the internal control that management has established to mitigate these risks	Review of returned fraud inquiries
5. Any known suspected or alleged fraud affecting the City	We were not made aware of any suspected or alleged fraud that would affect the City
Year End Communication	
6. Fraud or possible fraud identified through the audit process	We are not aware of any fraudulent events
7. Significant accounting policies, practices, unusual transactions, and our related conclusions	Significant Accounting practices, judgements and estimates
8. Alternative treatments for accounting policies and practices that have been discussed with management during the current audit period	Significant Accounting practices, judgements and estimates
9. Matters related to going concern	Executive summary

Required communication	Refer to this report or document described below						
10. Use of the work of specialists	<p>As planned, Deloitte specialists and experts assisted in the audit to the extent we considered necessary:</p> <table border="1"> <tr> <td>IT specialists:</td> <td>Participated in evaluating internal controls and in using our computerized audit applications</td> </tr> <tr> <td>Actuarial experts:</td> <td>Helped assess the adequacy of the defined benefit obligation</td> </tr> <tr> <td>Assurance specialists:</td> <td>Helped assess the appropriateness of the asset retirement obligation</td> </tr> </table>	IT specialists:	Participated in evaluating internal controls and in using our computerized audit applications	Actuarial experts:	Helped assess the adequacy of the defined benefit obligation	Assurance specialists:	Helped assess the appropriateness of the asset retirement obligation
IT specialists:	Participated in evaluating internal controls and in using our computerized audit applications						
Actuarial experts:	Helped assess the adequacy of the defined benefit obligation						
Assurance specialists:	Helped assess the appropriateness of the asset retirement obligation						
11. Consultation with other accountants	Management has informed us that the City has not consulted with other accountants about auditing or accounting matters						
12. Management judgments and accounting estimates	Significant Accounting practices, judgements and estimates						
13. Significant difficulties, if any, encountered during the audit	We did not encounter any significant difficulties while performing the audit. There were no significant delays in receiving information from management required for the audit nor was there an unnecessarily brief timetable in which to complete the audit						
15. Material written communications between management and us, including management representation letters	Management representation letter						
16. Circumstances that affect the form and the content of the auditor's report	Draft auditor's report						
17. Other matters that are significant to the oversight of the financial reporting process	No other matters to report.						
18. Modifications to our opinion(s)	Executive summary						
19. Other significant matters discussed with management	For further details, please see the Significant Risks and Events section.						
20. Under our professional standards we are required to communicate, unless we are prohibited by a law or regulation, matters involving non-compliance by the Company with applicable laws and regulations, including illegal or possibly illegal acts that come to our attention	Our limited procedures did not identify any areas of material non-compliance with laws and regulations by the City, that are not otherwise prohibited to disclosed by law or regulation.						
21. Litigation	No litigation matters to report						
22. Significant deficiencies in internal control, if any, identified by us in the conduct of the audit of the financial statements	No deficiencies to report						
23. Uncorrected misstatements and disclosure items	In accordance with Canadian GAAS, we request that all misstatements be corrected						
Other reportable matters							
24. Changes to the audit plan	The audit was conducted in accordance with our audit plan. We confirm that there have been no significant amendments to the audit scope and approach communicated in the audit plan						

Required communication	Refer to this report or document described below
25. Concerns regarding management competence and integrity	We have not determined any concerns regarding management competence and integrity
26. Disagreements with management	In the course of our audit, we did not encounter any disagreements with management about matters that individually or in the aggregate could be significant to the financial statements
27. Subsequent events	At the date of finalizing this report, we are not aware of any significant post balance sheet events
28. Reliance on service organizations	Not applicable
29. Limitations when sending confirmations	Not applicable

Appendix 2 – Group Audit

The audit of the City is considered to be a group audit, in which portions of the audit, were conducted by another auditor.

Entity	Significance	Other auditors	Materiality
The City of Saint John General Operating Fund (includes Saint John Police Commission)	Significant	Deloitte	\$6,900,000
The City of Saint John Capital and Loan Fund	Significant	Deloitte	\$6,900,000
The City of Saint John Water and Sewerage Utility Operating Fund	Significant	Deloitte	\$6,900,000
The City of Saint John Water and Sewerage Capital and Loan Fund	Significant	Deloitte	\$6,900,000
Harbour Station Commission	Significant	Deloitte	\$187,400
Saint John Transit Commission	Significant	Deloitte	\$475,000
Power Commission of Saint John	Significant	Deloitte	\$2,320,000
Saint John Trade and Convention Centre	Nonsignificant	Deloitte	\$25,700
Lord Beaverbrook Rink	Nonsignificant	Ashe Casey & Mills	N/A
Saint John Aquatic Centre Commission	Nonsignificant	Deloitte	\$144,000
Saint John Free Public Library	Nonsignificant	Deloitte	\$30,720

As described above, significant parts of the audit will be performed by other auditors. We have determined that it is appropriate for us to serve as the City’s principal auditor and, as such, for us to report on the City’s financial statements.

Appendix 3 – Deloitte resources a click away

At Deloitte, we are devoted to excellence in the provision of professional services and advice, always focused on client service. We have developed a series of resources, which contain relevant and timely information.

Register [here](#) to receive practical insights, invitations to Deloitte events/webcasts, and newsletters via email and other electronic channels. You will be able to select business topics and industries that align with your interests.

Canada's Best Managed Companies
(www.bestmanagedcompanies.ca)

Target audience

Directors and CEO/CFO

The Canada's Best Managed Companies designation symbolizes Canadian corporate success: companies focused on their core vision, creating stakeholder value and excelling in the global economy.

Centre for financial reporting
(<https://www.iasplus.com/en-ca/standards>)

Target audience

- Directors and CEO/CFO
- Controller and Financial reporting team

Web site designed by Deloitte to provide the most comprehensive information on the web about financial reporting frameworks used in Canada.

Deloitte Viewpoints
(<https://www.iasplus.com/en-ca/tag-types/deloitte-viewpoints>)

Target audience

- CFO
- Controller and Financial reporting team

Electronic communications that help you to stay on top of standard-setting initiatives impacting financial reporting in Canada.

CFO's corner
(<https://www.iasplus.com/en-ca/cfos-corner>)

Target audience

- CFO and VP Finance
- Controller and Financial reporting team

Editorial providing insights into key trends, developments, issues and challenges executives face, with a Deloitte point of view.

Deloitte Dbriefs
(<https://www.iasplus.com/en-ca/dbriefs/webcasts>)

Targeted audience

- CFO and VP Finance
- Controller and Financial reporting team

Learning webcasts offered throughout the year featuring our professionals discussing critical issues that affect your business.

Recent publications (ASPE)

- [Revenue \(Jan 13, 2020\)](#)
- [Accounting for shares issued in tax planning arrangements \(ROMRS\) \(Dec, 18, 2019\)](#)
- [Agriculture \(Dec 18, 2019\)](#)

Additional required communication – Draft Management Representation Letter

July 19th, 2024

Deloitte LLP
P.O. Box 6549
Brunswick House
44 Chipman Hill, 7th Floor
Saint John, NB E2L 4R9

Dear Mr. Lund:

Subject: Consolidated financial statements of The City of Saint John for the year ended December 31, 2023

This representation letter is provided in connection with the audit by Deloitte LLP (“Deloitte” or “you”) of the consolidated financial statements of the City of Saint John (the “Organization” or “we” or “us”) as of and for the year ended December 31, 2023, the notes to the consolidated financial statements and a summary of significant accounting policies (the “Financial Statements”) for the purpose of expressing an opinion as to whether the Financial Statements present fairly, in all material respects, the financial position, results of operations, and cash flows of the Organization in accordance with Public Sector Accounting Standards (“PSAS”).

Certain representations in this letter are described as being limited to matters that are material. Items are considered to be material if they, individually or in the aggregate, could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

We confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves:

Financial statements

1. We have fulfilled our responsibilities as set out in the terms of the engagement letter between the Organization and Deloitte dated June 17, 2024 for the preparation of the Financial Statements in accordance with PSAS. In particular, the Financial Statements are fairly presented, in all material respects, and present the financial position of the Organization as at December 31, 2023, and the results of its operations and cash flows for the year then ended in accordance with PSAS.
2. Significant assumptions used in making estimates, including those measured at fair value, are reasonable.

In preparing the Financial Statements in accordance with PSAS, management makes judgments and assumptions about the future and uses estimates. The completeness and appropriateness of the disclosures related to estimates are in accordance with PSAS. The Organization has appropriately disclosed in the Financial Statements the nature of measurement uncertainties that are material, including all estimates where it is reasonably possible that the estimate will change in the near term and the effect of the change could be material to the Financial Statements.

The measurement methods, including the related assumptions and models, used in determining the estimates, including fair value, were appropriate, reasonable and consistently applied in accordance with PSAS and appropriately reflect management's intent and ability to carry out specific courses of action on behalf of the entity. No events have occurred subsequent to December 31, 2023 that require adjustment to the estimates and disclosures included in the Financial Statements.

There are no changes in management's method of determining significant estimates in the current year.

3. We have determined that the Financial Statements are complete as of the date of this letter as this is the date when there are no changes to the Financial Statements (including disclosures) planned or expected. The Financial Statements have been approved in accordance with our process to finalize financial statements.
4. We have completed our review of events after December 31, 2023 and up to the date of this letter.
5. The Financial Statements are free of material errors and omissions.

Uncorrected misstatements detected that relate to the prior year

6. We believe the effects of the uncorrected financial statement misstatements detected in the current year (as summarized in Appendix A) that relate to the prior year presented, when combined with those misstatements aggregated by you during the prior-year audit engagement and pertaining to the prior year presented, are immaterial, both individually and in the aggregate, to the Financial Statements for the prior year ended, December 31, 2023 taken as a whole.

Internal Controls

7. We acknowledge our responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud and error.
8. We have disclosed to you all known deficiencies in the design or operation of internal control over financial reporting identified as part of our evaluation, including separately disclosing to you all such deficiencies that we believe to be significant deficiencies in internal control over financial reporting.

Information provided

9. We have provided you with:
 - a. Access to all information of which we are aware that is relevant to the preparation of the Financial Statements, such as records, documentation and other matters.
 - b. All relevant information as well as additional information that you have requested from us for the purpose of the audit;
 - c. Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence; and,

- d. All minutes of the meetings of directors and committees of directors, or summaries of actions of recent meetings for which minutes have not yet been prepared. All significant board and committee actions are included in the summaries.
10. We have disclosed to you the results of our assessment of the risk that the Financial Statements may be materially misstated as a result of fraud.
 11. We have no knowledge of any information in relation to fraud or suspected fraud that we are aware of and that affects the entity and involves:
 - a. Management;
 - b. Employees who have significant roles in internal control; or
 - c. Others where the fraud could have a material effect on the Financial Statements.
 12. We have no knowledge of any information in relation to allegations of actual, suspected or alleged fraud, or illegal or suspected illegal acts affecting the Organization.
 13. There have been no communications with regulatory agencies concerning actual or potential noncompliance with or deficiencies in financial reporting practices. There are also no known or possible instances of non-compliance with the requirements of regulatory or governmental authorities.
 14. We have disclosed to you the identities of the entity's related parties and all the related party relationships and transactions of which we are aware, including guarantees, non-monetary transactions and transactions for no consideration.

Independence matters

For purposes of the following paragraphs, "Deloitte" shall mean Deloitte LLP and Deloitte Touche Tohmatsu Limited, including related member firms and affiliates.

15. Prior to the Organization having any substantive employment conversations with a former or current Deloitte engagement team member, the Organization has held discussions with Deloitte and obtained approval from the Finance Committee.
16. We have ensured that all non-audit services provided to the Organization have been pre-approved by the Audit Committee. Further, we have adhered to all regulatory requirements regarding the provision of non-audit services by Deloitte to the Organization in accordance with applicable laws, regulations and rules that apply to the Organization, including the Finance Committee approval requirements.
17. We have ensured that all services performed by Deloitte with respect to this engagement have been pre-approved by the Audit Committee in accordance with its established approval policies and procedures.

Other matters

Except where otherwise stated below, immaterial matters less than \$330,000 collectively are not considered to be exceptions that require disclosure for the purpose of the following representations. This amount is not necessarily indicative of amounts that would require adjustment to or disclosure in the Financial Statements.

18. All transactions have been properly recorded in the accounting records and are reflected in the Financial Statements.
19. The Organization has identified all related parties in accordance with Section PS 2200, *Related Party Disclosures* ("PS 2200"). Management has made the appropriate disclosures with respect to its related party transactions in accordance with PS 2200.

20. There are no instances of identified or suspected noncompliance with laws and regulations.
21. We have disclosed to you all known, actual or possible litigation and claims, whether or not they have been discussed with our lawyers, whose effects should be considered when preparing the Financial Statements. As appropriate, these items have been disclosed and accounted for in the Financial Statements in accordance with PSAS.
22. All events subsequent to the date of the Financial Statements and for which PSAS requires adjustment or disclosure have been adjusted or disclosed. Accounting estimates and disclosures included in the Financial Statements that are impacted by subsequent events have been appropriately adjusted.
23. We have disclosed to you all liabilities, provisions, contingent liabilities and contingent assets, including those associated with guarantees, whether written or oral, and they are appropriately reflected in the Financial Statements.
24. We have disclosed to you, and the Organization has complied with all aspects of contractual agreements that could have a material effect on the Financial Statements in the event of non-compliance, including all covenants, conditions or other requirements of all outstanding debt.
25. The Organization has satisfactory title to and control over all assets, and there are no liens or encumbrances on such assets. We have disclosed to you and in the Financial Statements all assets that have been pledged as collateral.

Accounting Policies

26. The selection and application of accounting policies are appropriate.
27. The City's accounting policies and their method of application have been applied on a basis consistent with that of the audited Financial Statements as of and for the year ended December 31, 2023.

Going Concern

28. Management has completed its assessment of the ability of the City to continue as a going concern and in making its assessment did not identify any material uncertainties related to events or conditions that may cast significant doubt upon the City's ability to continue as a going concern, which would require disclosure in the Financial Statements. In assessing whether the going concern assumption is appropriate, management took into account all available information about the future, which is at least, but is not limited to, twelve months from the statement of financial position date, their plans for future action and the feasibility of these plans.

Fair value

29. With regard to the fair value measurements and disclosures of certain assets and liabilities, we believe that:
 - a. The completeness and adequacy of the disclosures related to fair values are in accordance with Public Sector Accounting Standards ("PSAS").
 - b. No events have occurred subsequent to December 31, 2023 that require adjustment to the fair value measurements and disclosures included in the Financial Statements.
 - c. They appropriately reflect management's intent and ability to carry out specific courses of action on behalf of the City when relevant to the use of fair value measurements or disclosures.

Plans or intentions affecting carrying value/classification of assets and liabilities

30. We have disclosed to you all plans or intentions that may materially affect the carrying value or classification of assets and liabilities reflected in the Financial Statements.

Various matters

31. The following have been properly recorded and, when appropriate, adequately disclosed and presented in the Financial Statements:

- a. losses arising from sale and purchase commitments;
- b. agreements to buy back assets previously sold;
- c. provisions for future removal and site restoration costs;
- d. financial instruments with significant individual or group concentration of credit risk, and related maximum credit risk exposure;
- e. arrangements with financial institutions involving compensating balances or other arrangements involving restriction on cash balances and line-of-credit or similar arrangements;
- f. all impaired loans receivable;
- g. loans that have been restructured to provide a reduction or deferral of interest or principal payments because of borrower financial difficulties.

Management's responsibilities

32. All transactions and events have been carried out in accordance with law, regulation or other authority.

Investments

33. With regard to the City's investment in Saint John Energy, we have disclosed to you any events that have occurred and facts that have been discovered with respect to such investment that would indicate impairment of the investment's value

Notes, loans and receivables

34. We have identified to you all forgivable loans and loans with concessionary terms and have appropriately reflected these instruments in the financial statements.

Communications with taxation agencies

35. We have disclosed to you all communications from taxation authorities concerning assessments or reassessments that could have a material effect on the Financial Statements.

Employee future benefits

36. Management has appropriately identified all employee future benefit costs, assets, and obligations, as applicable.

Government Business Enterprises and Government Partnerships

37. The City has appropriately classified its investments in Saint John Energy as a Government Business Enterprise.

38. With regard to the City's investment in Saint John Energy, we have disclosed to you any events that have occurred and facts that have been discovered with respect to such investment that would affect the investment's value as reported in the Financial Statements.

Government transfers

39. We have disclosed to you all correspondence relating to government transfers that the City has had with the funding body.
40. We have assessed the eligibility criteria and determined that the City is an eligible recipient for the government transfers received.
41. We have assessed the stipulations attached with the funding and have recognized the revenue in accordance with meeting the stipulations required.
42. All government transfers that have been recorded as deferred revenue give rise to an obligation that meets the definition of a liability. Those liabilities have been properly recorded and presented in the consolidated Financial Statements.

Tangible capital assets

43. Tangible capital assets have been recorded properly and consistently according to the standards in CPA Canada Public Sector Accounting Handbook Section PS 3150, Tangible Capital Assets.
44. Contributed tangible capital assets have been appropriately recorded at fair value, unless fair value is not reasonably determinable, and in such case, have been recorded at an appropriate nominal value. All contributed tangible capital assets have been appropriately disclosed.
45. We have assessed the useful lives of tangible capital assets and have determined all tangible capital assets contribute to the City's ability to provide goods and services and therefore do not require a write down.

Deficiencies in internal control

46. We have communicated to you all deficiencies in internal control of which we are aware. We have disclosed to you any change in the City's internal control over financial reporting that occurred during the current year that has materially affected, or is reasonably likely to materially affect, the City's internal control over financial reporting.

Adjusting journal entries

47. We have reviewed the year-end adjusting entries and acknowledge our responsibility for their accuracy.

Communicating a threshold amount

48. We understand that the threshold used for accumulating misstatements identified during the year was \$345,000 for purposes of Appendix A. Misstatements below this amount have been considered clearly trivial.

Asset retirement obligations

49. The Organization has made the accounting policy choice to apply CPA Canada Public Sector Accounting Handbook Section PS 3280, Asset Retirement Obligations using prospective application in accordance with paragraphs PS 3280.72-73. For asset retirement obligations associated with tangible capital assets in productive use, the entity has increased the carrying amount of the related tangible capital asset (including those that have been fully amortized) by the same amount as the liability as at December 31, 2023. For asset retirement obligations associated with tangible capital assets no longer in productive use, the entity has recognized an expense of the same amount as the liability.

Yours truly,

The City of Saint John

Kevin Fudge, CPA CA

FINANCE COMMITTEE REPORT

Report Date	July 10, 2024
Meeting Date	July 24, 2024

Chairman Gary Sullivan and Members of Finance Committee

SUBJECT: 2023 Audited Consolidated Financial Statements

OPEN OR CLOSED SESSION

This matter is to be discussed in open session of Finance Committee.

AUTHORIZATION

Primary Author	Commissioner/Dept. Head	Chief Administration Officer
<i>Craig Lavigne</i>	<i>Kevin Fudge</i>	<i>J. Brent McGovern</i>

RECOMMENDATION

It is recommended that.

- Finance Committee approves the audited 2023 Consolidated Financial Statements
- Finance Committee approves the 2023 statement of revenue and expenses of the Saint John Trade & Convention Centre
- Finance Committee approves the 2023 City of Saint John Trust Funds financial statements
- Finance Committee recommends that Common Council approve the 2023 Consolidated Financial Statements as presented by staff as well as the 2023 Saint John Trade and Convention Centre financial statements, and 2023 Trust Funds financial statements.

EXECUTIVE SUMMARY

The purpose of this report is to provide the Finance Committee with an overview of the audited 2023 Consolidated Financial Statements. The City of Saint John received a clean audit opinion which mean the financial statements present fairly, in all material respects, the financial position in the City in accordance with Canadian public sector account standards (“PSAS”).

The report will provide an overview of the major accounting differences between the budgets for the General and Utility versus the financial results reported on a consolidated basis. The consolidated statement of operation financial resulted in an annual surplus of \$56,562,316. A large portion of this annual surplus is related actuarial review done on employee benefits resulting in non-cash adjustments of

\$17,046,500, Saint John Energy equity pick up of \$5,737,000 as well as significant government transfers of \$26,924,303 for Capital projects.

The General Fund Operating budget ended 2023 with a surplus of \$272,855 and the Utility Fund ended 2023 with a surplus of \$307,815.

PREVIOUS RESOLUTION

N/A

STRATEGIC ALIGNMENT

The report aligns with Council's priority of ensuring the organization performs. The positive trends that the 2023 Consolidated Financial statements show are the results of following the Long-Term Financial Plan and how the various financial polices ensure the City is delivery financial results.

REPORT

The purpose of this report is to provide the Finance Committee with an overview of the audited 2023 Consolidated Financial Statements. The City of Saint John received a clean audit opinion which mean the financial statements present fairly, in all material respects, the financial position in the City in accordance with Canadian public sector account standards ("PSAS").

It is also important to note that there was a new accounting standard implemented for 2023, PS 3280, Asset Retirement Obligation. The purpose of the new standard was to establish an accounting standard for public sector entities that addresses the accounting and reporting of legal obligations associated with the retirement of tangible capital assets.

The City applied the standard based on the criteria and determined two asset classes the met the new standard. City owned buildings with a pre-1990 construction date and fuel storage tanks. The buildings are assumed to potentially have asbestos, that would require remediation if the building was renovated, or torn down and the tanks may require remediation of land upon removal.

The calculation for the liability for these classes of Asset Retirement Obligation is \$16,141,422 and is reflected on the Statement of Financial Position and Note 20.

The report will provide an overview of the major accounting differences between the budgets for the General and Utility versus the financial results reported on a consolidated basis.

General and Utility Fund Operating Budget vs. Public Sector Accounting Standards

The City must set its budget based on the New Brunswick Local Governance Act. Various sections under the act state that the City cannot own a corporation for the purposes of making a profit.

Every year, the City must provide an estimate of how much it will cost to operate and how much it will raise in revenue. If there is a projected difference between the two estimates, the City must provide the sources by which the difference is to be raised. In essence, the City must balance its operating budget and the City cannot budget for a deficit. This process is how the City sets its property tax rates.

The same rules apply for the Utility fund and setting rates as the Utility covers the cost for providing the service.

This City is however required to present its annual financial statements under the Public Sector Accounting Standards which is an extension of the Generally Accepted Accounting Principle (GAAP) as defined by CPA Canada. These reporting standards are significantly different from how the City prepares and monitors its annual budget to the annual audited consolidated financial statements.

Producing the consolidated financial statements is a very complex process that takes the General Fund and Utility Fund Operating results and adds in all the other funds and ABCs under the City's control. This changes the accounting and presentation of the numbers as well as the elimination of interfund entries (i.e. Revenue that is an expense in another entity).

There are currently twelve various entities and funds that are consolidated into the financial statement process.

- The City of Saint John General Operating Fund
- The City of Saint John Capital and Loan Fund
- The City of Saint John Water and Sewerage Utility Operating Fund
- The City of Saint John Water and Sewerage Utility Capital and Loan Fund
- Saint John Transit Commission
- TD Station Commission
- Saint John Aquatic Centre Commission
- Saint John Trade and Convention Centre
- Saint John Energy
- Lord Beaverbrook Rink
- Saint John Police Commission
- Saint John Free Public Library

2023 Consolidated Financial Statements Highlights

Consolidated Statement of Financial Position

2023 results show the City's long term financial plan is working and the City's financial health continues to improve, and debt continues to decline across the various entities.

Net Debt now stands at \$58,803,162 for 2023 (2022 - \$97,323,421) and was over \$330,000,000 in 2018.

Net debt is a key performance indicator of a Municipality's overall financial health. The higher the level of Net Debt the more future revenues will be needed to fund past transactions and events.

Long term debt for both the Utility and General fund continues to decrease with the General fund seeing a reduction of 35.21% in debt since 2014 and the Utility reducing debt by 36.37% since 2017.

Another sign that the City's financial health continues to improve is the Statement of Reserves under note 21. Overall reserves for the General Fund and Utility Fund now have a balance of \$48,716,706 at the end of 2023 (2022- \$37,546,839).

Statement of Operations and Accumulated Surplus

The consolidated statement of operation financial resulted in an annual surplus of \$56,562,316. A large portion of this annual surplus is related actuarial review done on employee benefits resulting in non-cash adjustments of \$17,046,500, Saint John Energy actuarial non-cash adjustments of \$5,737,000 as well as significant government transfers of \$26,924,303 for Capital projects.

Government transfers for capital assets was \$26,924,303 for 2023 compared to \$19,983,136 in 2022. The reason for the variance is the amount of Capital funding the City has been successful in securing with all levels of government.

The statement of operations does not reflect the true budgeted results for the General and Utility funds due to the adjustments, consolidation, and other accounting entries required under Public Sector Account Standards. Note 24 in the consolidated statement clearly shows the results of the general and utility funds with all the adjustments to balance to the annual surplus reported under "PSAS" requirements.

General and Utility Fund Operating Budget Results

The General Fund Operating Budget year end results is a surplus of \$272,855 and the Utility ended up with a surplus of \$307,815.

Conclusion

The various plans and policies in place continue to move the City into a healthy financial position and meet the various financial targets set out.

SERVICE AND FINANCIAL OUTCOMES

See attachments

INPUT FROM OTHER SERVICE AREAS AND STAKEHOLDERS

N/A

ATTACHMENTS

Appendix 1 – The City of Saint John December 31, 2023 Draft Consolidated FS

Appendix 2 – General Operating Fund December 31, 2023 Draft FS

Appendix 3 – Utility Operating Fund December 31, 2023 Draft FS

Appendix 4 – The City of Saint John Trust Funds December 31, 2023 Draft FS

Appendix 5 – Trade and Convention Centre December 31, 2023 Draft FS

The City of Saint John

Consolidated Financial Statements

December 31, 2023

Draft

The City of Saint John

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Draft

Independent Auditor's Report

To Her Worship the Mayor and Members of Common Council of
The City of Saint John

Opinion

We have audited the financial statements of The City of Saint John (the "City"), which comprise the statement of financial position as at December 31, 2023, and the statements of operations, and accumulated surplus, 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 (collectively referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the City as at December 31, 2023, and the results of its operations, its accumulated surplus, changes in its net debt, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards ("PSAS").

Basis for Opinion

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

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

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

In preparing the financial statements, management is responsible for assessing the City'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 City or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's 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 GAAS 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 financial statements.

As part of an audit in accordance with Canadian GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

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

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Report on Other Legal and Regulatory Requirements

As required by the Government of New Brunswick, we report that, in our opinion, the accounting principles in Canadian public sector accounting standards have been applied on a consistent basis.

The City of Saint John

Consolidated Statement of Financial Position

As at December 31, 2023

	2023	2022
	\$	\$
Financial Assets		
Cash and cash equivalents (Note 4)	125,027,420	117,120,316
Accounts receivable (Notes 5, 6 & 7)	31,602,444	20,555,712
Investment in energy services (Note 8)	88,117,000	82,380,000
Note receivable (Note 9)	17,500,000	20,000,000
Other investments (Note 10)	914,019	899,331
	263,160,883	240,955,359
Financial Liabilities		
Accounts payable and accrued liabilities (Note 11)	36,660,149	29,607,232
Deferred revenue	1,829,462	2,329,976
Deferred government transfers (Note 12)	35,157,872	32,727,955
Post-employment benefits and compensated absences (Note 14)	61,683,400	78,729,900
Long-term debt (Note 13)	170,491,740	194,883,717
Asset retirement obligation (Note 20)	16,141,422	-
	321,964,045	338,278,780
Net debt	(58,803,162)	(97,323,421)
Non-financial assets		
Inventory	4,243,239	3,992,671
Prepaid expenses	1,074,728	116,185
Tangible capital assets (Note 22)	1,000,845,631	984,012,685
	1,006,163,597	988,121,541
Accumulated surplus	947,360,435	890,798,120
Contingencies (Note 15)		
Commitments (Note 16)		

Approved by:

Donna Noade Reardon, Mayor

Gary Sullivan, Chair of Finance Committee

Jonathan Taylor, Common Clerk

The City of Saint John

Consolidated Statement of Operations and Accumulated Surplus As at December 31, 2023

	Budget (Note 2) \$	2023 \$	2022 \$
Revenues			
Property taxes	142,169,733	142,169,733	131,483,087
Unconditional grant	15,321,432	15,321,432	16,647,118
Other revenue from own sources (Note 27)	29,116,899	29,638,033	22,411,697
Water and sewer	49,323,657	47,634,536	45,312,262
Miscellaneous	1,137,528	820,635	1,217,810
Contributions from others (Note 27)	270,000	1,628,239	799,858
Income from energy services	-	5,737,000	21,582,000
	237,885,879	243,496,238	239,453,833
Expenses			
General government services (Note 27)	51,964,458	29,313,989	18,126,184
Protective services (Note 27)	60,973,985	55,542,543	53,986,800
Transportation services (Note 27)	44,520,700	44,923,863	44,539,918
Water and sewer services (Note 27)	51,499,453	48,420,840	47,035,748
Environmental health services (Note 27)	3,830,567	4,134,170	3,656,997
Environmental development services (Note 27)	16,989,056	20,484,761	19,105,025
Recreational and cultural services (Note 27)	10,939,888	11,038,059	10,050,557
Canada Games Foundation Investment (Note 27)	-	-	8,743,271
	240,718,107	213,858,225	205,244,500
Annual surplus (deficit) before capital contributions	(2,832,228)	29,638,013	34,209,332
Government transfers for capital (Note 27)	-	26,924,303	19,983,136
Annual surplus	-	56,562,316	54,192,468
Accumulated surplus, beginning of year	-	890,798,120	836,605,652
Accumulated surplus, end of year	-	947,360,436	890,798,120

The City of Saint John

Consolidated Statement of Changes in Net Debt As at December 31, 2023

	2023	2022
	\$	\$
Annual surplus	56,562,316	54,192,468
Acquisition of tangible capital assets (Note 22)	(62,619,945)	(35,226,780)
Loss on disposal of tangible capital assets (Note 22)	636,027	925,216
Proceeds on sale of tangible capital assets	52,929	362,275
Amortization of tangible capital assets (Note 22)	45,098,043	41,478,333
(Increase) in inventory	(250,568)	(94,527)
(Increase) decrease in prepaid expenses	(958,543)	434,499
Decrease in net debt	38,520,260	62,071,484
Net debt, beginning of year	(97,323,421)	(159,394,905)
Net debt, end of year	(58,803,161)	(97,323,421)

Draft

The City of Saint John

Consolidated Statement of Cash Flow

As at December 31, 2023

	2023	2022
	\$	\$
Operating transactions		
Annual surplus	56,562,316	54,192,468
Items not involving cash		
Amortization of tangible capital assets (Note 22)	45,098,043	41,478,333
Loss on disposal of tangible capital assets (Note 22)	636,027	925,216
Income from energy services	(5,737,000)	(21,582,000)
Change in non-cash assets and liabilities		
Accounts receivable	(11,046,732)	(2,295,977)
Inventory	(250,568)	(94,527)
Prepaid expenses	(958,543)	434,499
Accounts payable and accrued liabilities	7,052,917	(1,148,753)
Deferred revenue	(500,514)	472,644
Deferred government transfers	2,429,917	11,903,993
Other post-employment liabilities	(17,046,500)	(21,086,387)
Increase in asset retirement obligation liabilities (Note 20)	16,141,422	-
	92,380,786	63,199,509
Capital transactions		
Acquisitions of tangible capital assets (Note 22)	(62,619,945)	(35,226,780)
Proceeds on the sale of tangible capital assets	52,929	362,275
	(62,567,016)	(34,864,505)
Financing transactions		
Repayment of long-term debt	(24,391,977)	(23,448,396)
Proceeds from long-term debt	-	7,250,000
	(24,391,977)	(16,198,396)
Investing transactions		
(Purchase) redemption of investments	(14,688)	8,683,260
Proceeds from note receivable	2,500,000	2,500,000
	2,485,312	11,183,260
Increase in cash and cash equivalents	7,907,105	23,319,869
Cash and cash equivalents, beginning of year	117,120,316	93,800,447
Cash and cash equivalents, end of year	125,027,420	117,120,316

The City of Saint John
Notes to the Consolidated Financial Statements
For the year ended December 31, 2023

1. Purpose of the Organization

The City of Saint John (the "City") was incorporated by royal charter in 1785. As a municipality, the City is exempt from income taxes under Section 149(1)(c) of the *Canadian Income Tax Act*. The City has the following vision statement: "We are energized, engaged people committed to working together to provide services that are responsive to community needs and delivered in a sustainable, cost effective way."

2. Summary of Significant Accounting Policies

The consolidated financial statements of the City are the representations of the City's management prepared in accordance with Public Sector Accounting Standards ("PSAS") as recommended by the Chartered Professional Accountants of Canada Public Sector Accounting Board ("PSAB").

Significant aspects of the accounting policies adopted by the City are as follows:

Reporting Entity

The consolidated financial statements reflect the assets, liabilities, revenues, expenditures and changes in net debt and cash flows of the reporting entity. The reporting entity is comprised of all organizations and enterprises accountable for the administration of their affairs and resources to the City and which are owned or controlled by the City.

Interdepartmental and organization transactions and balances are eliminated.

The focus of PSAS financial statements is on the financial position of the City and the changes thereto. The Consolidated Statement of Financial Position includes all the assets and liabilities of the City.

The entities included in the consolidated financial statements, having the same year end as the City, are as follows:

1. The City of Saint John General Operating Fund
2. The City of Saint John Capital and Loan Fund
3. The City of Saint John Water and Sewerage Utility Operating Fund
4. The City of Saint John Water and Sewerage Utility Capital and Loan Fund
5. Saint John Transit Commission
6. TD Station
7. Canada Games Aquatic Centre
8. Saint John Trade and Convention Centre
9. Saint John Energy
10. Lord Beaverbrook Rink
11. Saint John Police Commission
12. Saint John Free Public Library

Investment in Energy Services

The City's investment in Saint John Energy is accounted for on a modified equity basis, consistent with generally accepted accounting principles as recommended by PSAS. Under the modified equity basis of accounting, the business enterprise's accounting principles are not adjusted to conform with those of the City and inter-organizational transactions and balances are not eliminated. The City recognizes its equity interest in the annual income or loss of Saint John Energy in its consolidated statement of operations with a corresponding increase or decrease in its investment asset account.

2. Summary of Significant Accounting Policies (Continued)

Investment in Energy Services

The City's investment in Saint John Energy is accounted for on a modified equity basis, consistent with generally accepted accounting principles as recommended by PSAS. Under the modified equity basis of accounting, the business enterprise's accounting principles are not adjusted to conform with those of the City and inter-organizational transactions and balances are not eliminated. The City recognizes its equity interest in the annual income or loss of Saint John Energy in its consolidated statement of operations with a corresponding increase or decrease in its investment asset account.

Budget

The budget figures contained in these financial statements were approved by Council on December 12, 2022 and the Minister of Local Government on January 9, 2023. The budget is unaudited and does not include elimination of inter-organizational revenues and expenses with controlled entities.

Revenue

Unrestricted revenue and other sources of revenue are 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. Property taxes, which are authorized by Council, are recognized as revenues in the period for which the taxes are levied.

Government Transfers

Government transfers are recognized in the consolidated financial statements as revenues in the period in which events giving rise to the transfer occur, providing the transfers are authorized, any eligibility criteria have been met, except to the extent that transfer stipulations give rise to an obligation that meets the definition of a liability and reasonable estimates of the amounts can be made. Transfers are recognized as deferred revenue when amounts have been received but not all eligible criteria have been met.

Expenses

Expenses are recorded on an accrual basis. The cost of all goods consumed and services received during the year is expensed.

Measurement Uncertainty

The preparation of the consolidated financial statements in accordance with Canadian PSAS requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements and the reported amounts of revenues and expenses during the year. Key components of the consolidated financial statements requiring management to make estimates include: the useful life of tangible capital assets, impairment of tangible capital assets, asset retirement obligations, rates for amortization, allowance for doubtful accounts in respect of receivables and estimates for pension liabilities. Estimates are based on the best information available at the time of preparation of the financial statements and are reviewed annually to reflect new information as it becomes available. Measurement uncertainty exists in these financial statements. Actual results could materially differ from those estimates.

The City of Saint John
Notes to the Consolidated Financial Statements
For the year ended December 31, 2023

2. Summary of Significant Accounting Policies (Continued)

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. Restricted cash is not available for use in general operations and is not available for withdrawal as it is legally restricted in accordance with third-party special purpose agreements.

Tangible Capital Assets

Tangible capital assets are non-financial assets having a physical substance that:

- Are held for use by the City in the production or supply of goods and services, for rentals to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible assets;
- Have useful lives extending beyond one year and are intended to be used on a continual basis;
- Have a minimum value of \$5,000 for individual assets; or \$25,000 for pooled assets; and
- Are not intended for sale in the ordinary course of operations.

Tangible capital assets are recorded at cost which includes all amounts that are directly attributable to acquisition, construction, development or betterment of the asset. Assets that fall below the threshold amounts are expensed for accounting purposes. The cost of the tangible asset is amortized on a straight line over the estimated useful life as follows:

Asset Type	Years
Furniture and office equipment	5-15
Information technology equipment and software	1-15
Land	N/A
Land improvements	5-100
Leasehold improvements	term of lease
Machinery and equipment	3-25
Municipal buildings	10-70
Transportation	5-50
Motor vehicles and mobile equipment	5-20
Water and wastewater networks	5-100

In the year of acquisition and the year of disposal, one half of the annual amortization expense is recognized.

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

Tangible capital assets are written down when conditions indicate that there is impairment in the value of the assets and the reduction in the value can be objectively estimated and it is expected to be permanent. The net write-downs are accounted for as expenses in the statement of operations.

Donated or contributed assets are recorded at fair market value at the date of construction or donation. In some circumstances, replacement cost may be used.

The City's implementation of PS 3280 Asset Retirement Obligations has resulted in the requirement for management to make estimates regarding the useful lives of affected tangible capital assets and the expected retirement costs, as well as the timing and duration of these retirement costs.

2. Summary of Significant Accounting Policies (Continued)

Segmented Information

The City provides a wide range of services to its residents. For management reporting purposes, 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. Municipal services are provided by service areas as follows:

General Government Services

This segment is responsible for the overall governance and financial administration of the City. This includes Council functions, general and financial management, legal matters and compliance with legislation as well as civic relations.

Protective Services

This segment is responsible for the provision of policing services, fire protection, emergency measures, animal control and other protective measures.

Transportation Services

This segment is responsible for common services, road and street maintenance, street lighting, traffic services, parking and other transportation related functions.

Water and Sewer Services

This segment is responsible for the provision of water and sewer services including the maintenance and operation of the underground networks, treatment plants, reservoirs and lagoons.

Environmental Health Services

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

Environmental Development Services

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

Recreation and Cultural Services

This segment is responsible for the maintenance and operation of recreational and cultural facilities, including the swimming pool, arenas, parks and playgrounds and other recreational and cultural facilities.

Energy Services

This segment comprises a non-generating distribution utility that supplies electricity to

Inventory

Inventory consists mainly of parts and materials and is valued at the lower of cost and net replacement cost with cost being determined on the first in, first out basis.

Post Employment Benefits

The City recognizes its obligations under post-employment benefit plans and the related costs, as disclosed in Note 14. Where appropriate, the City has undertaken actuarial valuations.

The City of Saint John
Notes to the Consolidated Financial Statements
For the year ended December 31, 2023

2. Summary of Significant Accounting Policies (Continued)

Asset Retirement Obligation

On January 1, 2023 the City has adopted Public Accounting Standard PS3280 - Asset Retirement Obligations. The accounting standard addresses the reporting of legal obligations associated with the retirement of certain tangible capital assets. The standard was adopted on a prospective basis at the date of adoption. Under the prospective method, the discount rate and assumptions used on initial recognition are those as of the date of adoption of the standard. The prior years comparative have not been restated.

The City has recognized an asset retirement obligation related to under and above ground fuel storage tanks and buildings containing asbestos and other hazardous materials.

The liability is discounted using a present value calculation and adjusted yearly for accretion expense. The recognition of a liability resulted in an accompanying increase to the respective tangible capital assets. The increase to the tangible capital asset is being amortized over their remaining useful lives as outlined in note 2.

3. Bank Loan Payable

The City has credit facilities with the Bank of Nova Scotia. According to the terms and conditions of the commitment letter signed between the City and the Bank of Nova Scotia, the City can borrow up to \$6 million to fund general operations. The interest rate for the credit facilities is the Bank's prime lending rate less 0.5% per annum with interest payable monthly. As at December 31, 2023, the balance of the operating line of credit was \$nil (2022 - \$nil).

As prescribed in the Municipalities Act, borrowing to finance General Fund operations is limited to 4% of the City's operating budget. Borrowing to temporarily finance Utility Fund operations is limited to 50% of the operating budget for the year. In 2023, the City has complied with these limitations.

4. Cash and Cash Equivalents

Cash and cash equivalents consists of the following:

	2023	2022
	\$	\$
Unrestricted cash	87,856,299	82,382,279
Restricted cash		
Canada Community-Building Fund	29,075,588	28,071,699
Rapid Housing Initiative	3,613,028	-
Funding to support Public Transit and Housing	2,469,256	4,656,256
Deposits on contracts	1,716,652	1,716,653
Land Sub-division Fund	230,377	229,107
Saint John Non-Profit Housing Future Development Fund	58,702	55,766
Airspace 2049 Fund	7,518	8,556
	125,027,420	117,120,316

Included in this amount are funds internally restricted through a resolution to Common Council to support reserves as included in note 20 for a total of \$48,716,699 (2022 - \$37,546,839).

The City of Saint John
Notes to the Consolidated Financial Statements
For the year ended December 31, 2023

5. Accounts Receivable

Accounts receivable consist of the following:

	2023	2022
	\$	\$
Water and sewer charges to ratepayers	9,680,160	8,703,463
Other receivables	21,925,761	12,252,992
Due from the Federal Government and its agencies	2,025,416	1,489,795
Due from the Province of New Brunswick	464,290	461,319
Allowance for doubtful accounts	(2,493,183)	(2,351,857)
	31,602,444	20,555,712

6. Due from the Federal Government and its Agencies

Amounts due from the Federal Government and its agencies consists of the following:

	2023	2022
	\$	\$
Canada Revenue Agency HST receivable	2,025,416	1,489,795
	2,025,416	1,489,795

7. Due from the Province of New Brunswick

Amounts due from the Province of New Brunswick consists of the following:

	2023	2022
	\$	\$
Regional Development Corporation	-	401,499
Department of Transportation	238,905	-
Department of Public Safety	170,201	-
Other	55,184	59,820
	464,290	461,319

8. Investment in Energy Services

Change in equity Saint John Energy:

	2023	2022
	\$	\$
Investment, beginning of year	82,380,000	60,798,000
Net gain	5,737,000	21,582,000
Investment, end of year	88,117,000	82,380,000

9. Note Receivable

The note receivable from the Power Commission of the City of Saint John is as follows:

	2023	2022
	\$	\$
Power Commission of the City of Saint John	17,500,000	20,000,000

The note receivable is a 10-year term loan, unsecured, bearing interest at rates ranging from 0.5% to 1.8%, principal repayable in annual installments of \$2,500,000 and maturing on November 26, 2030.

The City of Saint John
Notes to the Consolidated Financial Statements
For the year ended December 31, 2023

10. Other Investments

Other investments consist of the following:

	2023	2022
	\$	\$
Other investments	914,019	899,331

Investments of the City of Saint John are held with the Bank of Nova Scotia which fall within the scope of the City's Investment Policy. It is the policy of the City to invest funds to provide the optimal blend of investment returns and principal protection while meeting the City's daily cash flow and liquidity demands.

11. Accounts Payable and Accrued Liabilities

Accounts payable and accrued liabilities consist of the following:

	2023	2022
	\$	\$
Trade payables	24,864,200	18,312,368
Payroll	7,734,995	6,985,085
Deposits	1,984,814	1,891,652
Due to Pension Fund	198,709	390,236
Other	78,623	316,145
Canada Revenue Agency	-	-
Payables related to the Safe Clean Drinking Water project	-	-
	36,660,149	29,607,232

12. Deferred Government Transfers

Deferred government transfers consist of the following:

	2023	2022
	\$	\$
Canada Community-Building Fund	29,075,588	28,071,699
Rapid Housing Initiative	3,613,028	-
Funding to Support Public Transit and Housing	2,469,256	4,656,256
	35,157,872	32,727,955

As per the Canada Community Building Fund Agreement (formerly Gas Tax Funding), funding received as part of this funding program is recorded as revenue in the year during which related expenditures are incurred. The City also received funding from the Federal and Provincial Government to support public transit and housing. Amounts that have not been spent are recorded as deferred government transfers on the Consolidated Statement of Financial Position.

The City of Saint John
Notes to the Consolidated Financial Statements
For the year ended December 31, 2023

13. Long-Term Debt

Year of Issue	Interest Rate %	Term (Years)	Annual Payment \$	2023 \$	2022 \$
New Brunswick Municipal Finance Corporation Debentures					
2008	2.100 to 5.550	15	362,000	-	362,000
2008	2.100 to 5.550	15	1,050,000	-	1,050,000
2008	2.100 to 5.550	15	100,000	-	100,000
2011	2.060	15	200,000	1,600,000	1,800,000
2012	1.350 to 3.550	15	767,000	3,063,000	3,830,000
2012	1.350 to 3.800	20	425,000	3,825,000	4,250,000
2012	1.350 to 3.550	15	300,000	1,200,000	1,500,000
2013	1.350 to 3.700	15	687,000	3,430,000	4,117,000
2013	1.350 to 4.000	20	550,000	5,500,000	6,050,000
2013	1.350 to 4.000	20	360,000	5,400,000	5,760,000
2014	2.000	20	500,000	5,500,000	6,000,000
2014	1.150 to 3.900	15	707,000	4,237,000	4,944,000
2014	1.200 to 3.700	15	267,000	1,597,000	1,864,000
2014	1.200 to 3.700	20	668,000	2,668,000	3,336,000
2014	1.150 to 3.900	15	27,000	157,000	184,000
2015	0.950 to 3.250	15	500,000	3,500,000	4,000,000
2015	1.050 to 3.650	15	133,000	936,000	1,069,000
2015	0.950 to 3.500	20	175,000	2,100,000	2,275,000
2015	1.050 to 3.150	10	175,000	350,000	525,000
2015	1.050 to 3.650	15	67,000	464,000	531,000
2016	1.450 to 3.750	20	200,000	2,600,000	2,800,000
2016	1.200 to 2.950	10	400,000	1,200,000	1,600,000
2016	1.200 to 3.550	15	67,000	531,000	598,000
2017	1.200 to 3.300	15	333,000	3,002,000	3,335,000
2017	1.650 to 3.200	15	133,000	1,202,000	1,335,000
2017	1.650 to 3.400	30	1,500,000	36,000,000	37,500,000
2017	1.650 to 2.900	10	350,000	1,400,000	1,750,000
2017	1.650 to 3.200	15	67,000	598,000	665,000
2018	2.550 to 3.550	15	700,000	7,000,000	7,700,000
2018	2.100 to 3.000	5	566,000	-	566,000
2018	2.100 to 3.450	10	125,000	625,000	750,000
2019	2.050 to 2.300	5	1,034,000	1,034,000	2,068,000
2019	3.410	10	143,000	856,000	999,000
2019	2.050 to 2.850	10	75,000	450,000	525,000
2019	1.950 to 2.100	5	334,000	334,000	668,000
2019	1.950 to 2.800	15	1,059,000	5,994,000	7,053,000

The City of Saint John
Notes to the Consolidated Financial Statements
For the year ended December 31, 2023

13. Long-Term Debt (Continued)

Year of Issue	Interest Rate %	Term (Years)	Annual Payment \$	2023 \$	2022 \$
2019	1.950 to 2.450	10	250,000	1,500,000	1,750,000
2020	0.900 to 1.500	5	1,000,000	2,000,000	3,000,000
2020	0.500 to 2.300	15	467,000	5,599,000	6,066,000
2020	0.500 to 1.800	10	2,500,000	17,500,000	20,000,000
2020	0.900 to 2.050	10	250,000	1,750,000	2,000,000
2021	0.300 to 2.300	10	2,466,000	12,398,000	14,864,000
2021	0.855 to 2.762	15	700,000	6,100,000	6,800,000
2021	0.855 to 2.378	10	350,000	2,800,000	3,150,000
2022	4.700 to 4.709	10	483,000	6,767,000	7,250,000
			24,272,000	170,367,000	194,639,000
Other Debentures					
Canada Mortgage and Housing Debentures					
2009	3.970	15	119,977	124,740	244,717
Total Debentures			24,391,977	170,491,740	194,883,717

The aggregate amount of principal repayments required in each of the next five years and thereafter to meet provisions of long-term debt, assuming maturity debt is renewed at terms comparable to those currently in effect, is as follows:

2024	22,493,740
2025	19,967,000
2026	18,792,000
2027	16,621,000
2028	15,204,000
Thereafter	77,414,000
	170,491,740

14. Post Employment Benefits and Compensated Absences

City of Saint John Shared Risk Plan

The City of Saint John Pension Plan (Former CSJ Plan) was converted to the City of Saint John Shared Risk Plan ("CSJ SRP") effective January 1, 2013 (the conversion date). The purpose of the CSJ SRP is to provide secure benefits to members of the plan without an absolute guarantee but with a risk focused management approach delivering a high degree of certainty that base benefits can be met in the vast majority of potential future economic scenarios. These objectives are achieved through the development of a risk management framework that adheres to the legislated criteria, results in a low probability that base benefits will be reduced, and sets out the specific steps to be taken should the Plan's funded ratio fall below, or exceed, specified thresholds. These steps, when the Plan is underfunded, include the cessation of indexation of benefits, increasing contribution rates (to a predetermined maximum), reducing certain ancillary benefits, and ultimately reducing base benefits. When the Plan has excess funding, previous benefit reductions can be reversed, indexing is fully implemented, and various other potential increases can be implemented, including a decrease in contribution rates (to a predetermined maximum).

14. Post Employment Benefits and Compensated Absences (Continued)
City of Saint John Shared Risk Plan (Continued)

Shared risk plans are legislated under the provincial Pension Benefits Act (PBA) which contains a number of requirements that must be met in order to qualify for registration by the Office of the Superintendent of Pensions. The Plan is also subject to the Income Tax Act. The Plan is administered by a Board of Trustees which includes 4 individuals nominated by the City and 4 individuals nominated by each of the four unions.

The assets of the Plan are held by RBC Investor and Treasury Services which acts as custodian of the Plan. The assets of the Plan are managed by various investment managers who have discretionary investment authority within the investment mandates given to them by the Plan's Board of Trustees. The performance of the Plan relative to its benchmarks is measured on a regular basis.

For service prior to the conversion date, the Plan provides for pensions at the rate of 2% per year of service times the average of the three consecutive years of service having the highest salary at the time of conversion. For service after the conversion date, the pension accrual for each year of service is 1.8% times the salary (excluding overtime pay) earned during the relevant year to a certain maximum salary of \$155,499 that is indexed every year.

Pension benefits accrued before the conversion date are payable without reduction when the member's age and service equal at least 85 (or at age 65, if earlier). Pension benefits accrued after the conversion date are payable without reduction at age 60 for employees in the International Association of Fire Fighters and Saint John Police Association and at age 65 for all other employees. Pension benefits can be paid as early as age 55 with a reduction.

Shared risk plans extinguish all accrued rights to automatic future indexing. These automatic adjustments have been replaced by indexing as permitted by the Plan's funding policy, which is contingent on the SRP performance.

The initial required employee contributions are equal to 12% of earnings for employees in the International Association of Fire Fighters and Saint John Police Association and employee contributions of 9% of earnings for other employees. Members in public safety occupations who accept a non-union position will have a one-time opportunity to elect to continue to contribute at the higher rate. The City makes initial required employer contributions of 15.2% and 11.4% of earnings (representing about 126.7% of employee contribution rates) for each of these groups. The initial contribution rates for both the employees and the City is subject to change as a result of the triggering mechanism and limitations imposed by the Plan's funding policy. Also, since April 1, 2013, the City is required to make contributions of 17% of earnings for a period of 15 years, or when the Plan achieves a minimum funded ratio of 150% (as calculated under the legislation) using a 15-year open group method (no less than 10 years of payment must be made). The City has no other financial obligation other than to make contributions at the above rates, and within the limits found under the Plan's funding policy.

In the event of a wind-up of the Plan in the five years following the conversion date, the Plan would be wound up under the provisions of the Former CSJ Plan. All assumptions relating to the CSJ SRP have been made on the basis of an on-going Plan and the City does not foresee a wind-up of the Plan.

The City of Saint John
Notes to the Consolidated Financial Statements
For the year ended December 31, 2023

14. Post Employment Benefits and Compensated Absences (Continued)

Actuarial Valuations

Actuarial valuations for the Plan are conducted annually by the Board of Trustees for regulatory purposes.

	2023	2022
Discount rate	6.10%	6.10%
Inflation rate	2.10%	2.10%
Salary increase	2.85%	2.85%
Mortality	CPM - 2014 mortality table with adjustments factors	

The Expected Average Remaining Service Life (EARSL) is 12 years. During the year, the City made pension contributions of \$19,400,000 (2022 - \$19,700,000).

The following table reflects the City's share of the accrued benefit liability, which equals to the full portion of the Accumulated Benefit Obligation ("ABO") related to the temporary contributions and 55.9% of the remaining portion of the ABO net of Plan assets because funding contributions are shared at 55.9% by the City and 44.1% by employees, before taking into account the additional temporary contribution of 17% of earnings.

	2023	2022
	\$	\$
City share of accrued benefit liability, beginning of year	25,600,000	16,800,000
City share of current period benefit cost	5,600,000	6,000,000
City share of past service cost	-	1,300,000
Interest cost	1,100,000	700,000
Less: City contributions	(19,400,000)	(19,700,000)
Actuarial loss	7,300,000	20,500,000
City share of accrued benefit liability, end of year	20,200,000	25,600,000
Unamortized actuarial gain	23,700,000	35,200,000
Pension liability, end of year	43,900,000	60,800,000

The following table reflects the City share of pension related expenses:

	2023	2022
	\$	\$
Current period benefit cost	5,600,000	6,000,000
Past service cost	-	1,300,000
Interest cost	1,100,000	700,000
Amortization of City share of actuarial gain	(4,200,000)	(6,100,000)
Total expense related to Pension	2,500,000	1,900,000

Other Employee Future Benefits

The City provides for the payment of retirement allowances to retiring employees in accordance with the terms of the various collective agreements and Municipal policy. The retirement allowance is based on the member's final annual salary and years of service at retirement. Employees upon retirement from the City are entitled to a retirement allowance equal to one month's pay, to a maximum of six months, for every five years of service. The program has been amended to provide certain employees with a payout option prior to retirement. Accepting the early payout option eliminates further accumulation of retirement allowance entitlement for those employees.

The City of Saint John
Notes to the Consolidated Financial Statements
For the year ended December 31, 2023

14. Post Employment Benefits and Compensated Absences (Continued)

Other Employee Future Benefits (Continued)

The City also provides for employee sick leave. Unused sick leave accumulates to a maximum number of 1,760 hours or 2,280 hours respectively. Upon retirement, members of Local 18 and 771 will be eligible to receive 10% of their regular rate of pay for accumulated sick leave credits in excess of 1,760 hours or 2,280 hours respectively.

For employees of the City of Saint John Fire department, who are unable to work due to heart disease or permanent injury to the lungs, the City pays certain amounts to disabled firefighters or their survivor spouse as a result of the provisions of an Act of the Legislature, known as the Act respecting the Saint John Firefighter's Association.

As at January 1, 2013, the City's pension plan was converted to a shared risk model. As part of the conversion, the City assumed the obligation for paying existing disability pensions, that had been granted under the old plan, until disabled members reach the age of 65. On a go forward basis, disability coverage is now provided for employees through a long term disability program administered by an insurance carrier.

Finally there are specific agreements that obligate the City to pay top up pensions to certain individuals. During the year, the City made payments of \$65,905 (2022 - \$66,619) related thereto.

Valuation Techniques and Assumptions

Actuarial valuations of the above benefits are completed for accounting purposes using the projected benefit method prorated on services. The last actuarial valuation of the post-employment benefit plans was conducted as at December 31, 2023. Previous to that, an actuarial valuation was performed as at December 31, 2022.

The above benefit plans are unfunded and as such, there are no applicable assets. Benefits are paid out of general revenue as they become due.

A reconciliation of the accrued benefit obligation for these plans, along with the main assumptions used for disclosure and expense calculations are as follows:

	2023	2022
	\$	\$
Accrued benefit obligation, beginning of year	18,390,100	22,565,100
Current period benefit cost	903,200	1,144,500
Past Service improvement costs, plan amendments	-	-
Benefit payments	(2,103,600)	(2,797,800)
Interest cost	823,700	565,100
Actuarial loss (gain)	775,200	(3,086,800)
Other employee future benefits, end of year	18,788,600	18,390,100

	2023	2022
	\$	\$
Main assumptions used for these plans:		
Discount rate	4.27%	4.63%
Salary increase	3.00%	3.00%
EARSL Range	1 to 25	1 to 25

The City of Saint John
Notes to the Consolidated Financial Statements
For the year ended December 31, 2023

14. Post Employment Benefits and Compensated Absences (Continued)

These benefit plans require no contributions from employees. The benefit liability as at December 31, 2023 includes the following components:

	2023	2022
	\$	\$
Accrued Benefit Obligation (Carrying Value)		
Retirement allowances	3,948,200	3,634,300
Sick leave	7,811,200	7,328,000
Heart and lung pension	3,192,000	2,957,100
Disability benefits	2,326,800	2,916,000
Contractual top up agreements	722,500	798,100
Sick leave - Saint John Transit Commission	787,900	756,600
	18,788,600	18,390,100
Unamortized actuarial loss	(1,005,200)	(460,200)
	17,783,400	17,929,900

The unamortized actuarial losses will be amortized over the EARSL of the related employee groups starting in the next fiscal year. EARSL is determined separately for each benefit program.

The total expense related to other employee benefits described above includes the following components:

	2023	2022
	\$	\$
Current period benefit cost	903,200	1,144,500
Amortization of actuarial loss	230,200	377,900
	1,133,400	1,522,400
Other employee benefit interest expense	823,700	565,100
Total expense related to other employee future benefits	1,957,100	2,087,500

15. Contingencies

In accordance with the Regional Service Delivery Act and the General Regulation thereunder, the City is also liable for a pro rata share of the debentures and other long-term debt issued on behalf of the Fundy Region Solid Waste Commission ("Commission"). The portion attributable to the City is determined on the basis of its percentage of total population within all participating municipalities and unincorporated areas. The total of such debt outstanding at December 31, 2023 amounted to \$3,185,000 (2022 – \$1,465,000). Based on 2021 population figures, the City is liable for approximately 55.76% of the Commission's debt.

The City is, from time to time, subject to various investigations, claims, and legal proceedings covering matters that arise in the ordinary course of its business activities. The outcome of all the proceedings and the claims against the City is subject to future resolution and the uncertainties of litigation. Management believes that any liability that may ultimately result from the resolution of these matters will not have a material adverse effect on the consolidated financial position or operating results of the City.

The City of Saint John
Notes to the Consolidated Financial Statements
For the year ended December 31, 2023

16. Commitments

Fundy Regional Service Commission

During 2022, the Fundy Regional Service Commission role was expanded by the Provincial Government through an amendment of the "Regional Service Delivery Act". Under the amended provisions of the Act, the Regional Service Commission has the authority to determine the annual amount of total municipal contributions to be made towards economic development, tourism promotion, community development, regional transportation, recreation infrastructure cost sharing and additional social focus. The operation of five regional facilities: Saint John Aquatic Centre Commission, TD Station Commission, Saint John Trade and Convention Centre, Imperial Theatre and Saint John Arts Centre are now under the provisions of the *Regional Service Delivery Act*, the City's contribution is its pro rata share of the Regional Facilities Commission's operating budget and capital budget is based on 50% of the tax bases and 50% of population based on the participating municipalities of the Town of Quispamsis, the Town of Rothesay, the Town of Grand Bay-Westfield, Town of Hampton, Local Service Districts of Fundy-St. Martins and Fundy Rural District and the City of Saint John. The City's contribution is 55.76% in 2023 (2022 - 55.76%).

17. Water and Sewer Fund Surplus

The Municipalities Act requires Water and Sewer Fund surplus/deficit amounts to be absorbed into one or more of four Operating Budgets commencing with the second ensuing year; the balance of the surplus/deficit at the end of the year consists of:

	2023	2022
	\$	\$
2023 Surplus	307,813	-
2022 Surplus	266,284	266,284
2021 Surplus	1,137,222	1,516,296
2020 Surplus	484,519	726,779
2019 Surplus	49,183	98,366
2018 Surplus	-	12,948
	2,245,021	2,620,673

18. Water Cost Transfer

The City's water cost transfer for fire protection is within the maximum allowable by Regulation 81-195 under the *Municipalities Act*, based upon the applicable percentage of water system expenditures for the population.

19. Funds Held in Trust

Funds administered by the City for the benefit of external parties are not included in the consolidated financial statements. The amount administered as at December 31, 2023 was \$520,155 (2022 - \$494,218).

20. Asset Retirement Obligation

The estimated liability is the present value of future cash flow associated with the asset retirement costs discounted using an employee future benefit discounting rate of 4.63% for the year 2023. The City asset retirement obligation consists of obligations as follows:

The City has buildings that were built before 1990 that may have asbestos and fuel storage tanks. The cost of removal of the asbestos and fuel storage tank remediation have been reclassified under PS 3280 - Asset Retirement Obligation.

The City of Saint John
Notes to the Consolidated Financial Statements
For the year ended December 31, 2023

20. Asset Retirement Obligation (Continued)

The transition and recognition of asset retirement obligation involved an accompanying increase to the Capital Assets.

Asset Retirement Obligation

	2023	2022
	\$	\$
Gross undiscounted expenditure	24,332,214	-
Opening balance, January 1, 2023	-	-
Adjustment to recognize asset retirement obligation on adoption (note 2)	14,552,805	-
Accretion expenses	1,588,618	-
Closing balance, December 31, 2023	16,141,422	-

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The City of Saint John
Notes to the Consolidated Financial Statements
For the year ended December 31, 2023

21. Statement of Reserves

	Water & Sewer Capital Reserve	Water & Sewer Operating Reserve	General Operating Reserve	General Capital Reserve	2023 Total	2022 Total
Assets						
Cash	12,356,836	2,362,673	8,044,704	19,077,493	41,841,706	37,546,839
Investments (a)	875,000	-	-	6,000,000	6,875,000	-
Accumulated Surplus	13,231,836	2,362,673	8,044,704	25,077,493	48,716,706	37,546,839
Revenue						
Transfers from Water and Sewerage Utility Operating	3,326,113	895,516	-	-	4,221,629	2,849,141
Transfer between Operating and Capital	1,000,000	(1,000,000)	-	-	-	-
Transfers from General Operating Fund	-	-	422,289	10,442,225	10,864,514	5,508,732
Proceeds on Sale of Assets	-	-	-	52,929	52,929	362,275
Interest	463,032	124,264	392,064	1,011,306	1,990,666	708,224
Total Revenues	4,789,145	19,780	814,353	11,506,460	17,129,738	9,428,372
Expenditures	303,018	-	161,700	5,495,153	5,959,871	5,126,537
Annual Surplus (Deficit)	4,486,127	19,780	652,653	6,011,307	11,169,867	4,301,835
Balance, beginning of year	8,745,709	2,342,893	7,392,051	19,066,186	37,546,839	33,245,004
Balance, end of year	13,231,836	2,362,673	8,044,704	25,077,493	48,716,706	37,546,839

(a) Included in the assets of General and Water and Sewer Capital Reserves is \$6,875,000 of interfund debentures.

Name of Investment	Principle Amount	Interest Rate	Date of Maturity
Interfund Debenture - IFD 1 2023	6,000,000	4.511%-5.245%	December 12, 2033
Interfund Debenture - IFD 2 2023	875,000	4.511%-5.245%	December 12, 2028

Council Resolutions regarding transfers to and from reserves

Common Council Meeting – December 11th, 2023 – Open Session

Moved by Councillor Sullivan, seconded by Councillor Stewart:

RESOLVED that as recommended by the Finance Committee in the report entitled M&C 2023-273: 2023 Reserves Common Council approve the transfer of funds to and from the following reserves:

General Operating Reserves

\$422,489 from the General Operating Fund to the General Operating Reserve
 \$161,700 from the General Operating Reserve to the General Operating Fund

General Capital Reserves

\$10,495,154 from the General Operating Fund to General Capital Reserve
 \$5,495,152 from the General Capital Reserve to the General Capital Fund

Utility Operating Reserves

\$895,516 from the Utility Operating Fund to the Utility Operating Reserve
 (Industrial Rate Stabilization)
 \$1,000,000 from the Utility Operating Reserve to the Utility Capital Reserve

Utility Capital Reserves

\$3,326,113 from the Utility Operating Fund to the Utility Fund Capital Reserve
 \$303,018 from the Utility Capital Reserve (Fleet) to the Utility Capital Fund
 \$1,000,000 from the Utility Operating Reserve to the Utility Capital Fund

I hereby certify that the above are true and exact copies of resolutions adopted at the meetings of Common Council as identified above.



Jonathan Taylor
 City Clerk
 City of Saint John



22. Tangible Capital Assets

	Land	Land Improvements	Leasehold Improvements	Buildings	Vehicles	Machinery & Equipment	Transportation	Water & Wastewater Networks	Assets under Construction	Asset Retirement Obligation	2023 Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
COST											
Balance, beginning of year	148,316,192	48,680,061	5,802,760	220,100,750	52,696,665	21,331,651	471,075,061	774,092,313	13,757,538	-	1,755,852,992
Additions and transfers	-	3,678,230	-	1,809,467	4,488,660	1,239,947	11,786,130	6,779,005	18,285,702	14,552,805	62,619,945
Disposals	-	4,391	-	155,085	484,555	-	2,990,809	711,460	-	-	4,346,299
Balance, end of year	148,316,192	52,353,900	5,802,760	221,755,132	56,700,770	22,571,598	479,870,382	780,159,858	32,043,240	14,552,805	1,814,126,638
ACCUMULATED AMORTIZATION											
Balance, beginning of year	-	22,304,968	2,482,600	122,680,510	32,415,078	14,510,034	251,229,769	326,217,347	-	-	771,840,306
Amortization for the year	-	1,551,980	325,843	5,408,334	3,498,718	1,586,790	11,955,093	17,233,548	-	3,537,738	45,098,043
Accumulated amortization on disposals	-	4,171	-	39,931	484,555	-	2,606,550	522,135	-	-	3,657,343
Balance, end of year	-	23,852,777	2,808,443	128,048,913	35,429,241	16,096,824	260,578,312	342,928,759	-	3,537,738	813,281,006
NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS											
	148,316,192	28,501,123	2,994,317	93,706,219	21,271,530	6,474,774	219,292,070	437,231,099	32,043,240	11,015,067	1,000,845,631
Consists of:											
General Fund assets	148,316,192	28,501,123	2,994,317	93,706,219	21,271,530	6,474,774	219,292,070	-	26,676,428	11,015,067	558,247,720
Water and Wastewater assets	-	-	-	-	-	-	-	437,231,099	5,366,812	-	442,597,911
	148,316,192	28,501,123	2,994,317	93,706,219	21,271,530	6,474,774	219,292,070	437,231,099	32,043,240	11,015,067	1,000,845,631
COST											
Balance, beginning of year	148,316,192	41,184,842	5,802,760	217,179,011	54,777,388	19,210,412	465,970,507	767,282,003	10,555,901	-	1,730,279,016
Additions and transfers	-	7,495,219	-	3,445,452	2,494,958	2,184,502	8,804,631	7,600,382	3,201,637	-	35,226,780
Disposals	-	-	-	523,712	4,575,681	63,263	3,700,076	790,071	-	-	9,652,804
Balance, end of year	148,316,192	48,680,061	5,802,760	220,100,750	52,696,665	21,331,651	471,075,061	774,092,313	13,757,538	-	1,755,852,992
ACCUMULATED AMORTIZATION											
Balance, beginning of year	-	20,892,630	2,156,757	117,624,396	32,710,116	13,054,863	242,463,943	309,824,582	-	-	738,727,287
Amortization for the year	-	1,412,338	325,843	5,542,211	3,550,705	1,518,434	11,978,559	17,150,242	-	-	41,478,333
Accumulated amortization on disposals	-	-	-	486,097	3,845,743	63,263	3,212,733	757,477	-	-	8,365,313
Balance, end of year	-	22,304,968	2,482,600	122,680,510	32,415,078	14,510,034	251,229,769	326,217,347	-	-	771,840,307
NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS											
	148,316,192	26,375,093	3,320,160	97,420,240	20,281,587	6,821,617	219,845,292	447,874,966	13,757,538	-	984,012,685
Consists of:											
General Fund assets	148,316,192	26,375,093	3,320,160	97,420,240	20,281,587	6,821,617	219,845,292	-	9,216,515	-	531,596,696
Water and Wastewater assets	-	-	-	-	-	-	-	447,874,966	4,541,023	-	452,415,989
	148,316,192	26,375,093	3,320,160	97,420,240	20,281,587	6,821,617	219,845,292	447,874,966	13,757,538	-	984,012,685

The City of Saint John
Notes to the Consolidated Financial Statements
For the year ended December 31, 2023

23. Segment Disclosure

	General Government Services	Protective Services	Transportation Services	Water & Sewer Services	Environmental Health Services	Environmental Development Services	Recreational & Cultural Services	Energy Services	2023 Consolidated	2022 Consolidated
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
REVENUES										
Property taxes	142,169,733	-	-	-	-	-	-	-	142,169,733	131,483,087
Unconditional grant	15,321,432	-	-	-	-	-	-	-	15,321,432	16,647,118
Fundy regional service grant	546,630	-	-	-	-	-	-	-	546,630	-
Other revenue from own sources	4,511,526	4,765,806	9,805,906	-	-	9,052,405	1,502,390	-	29,638,033	22,411,697
Miscellaneous revenue	820,635	-	-	-	-	-	-	-	820,635	1,217,810
Water & sewer revenue	-	-	-	47,634,536	-	-	-	-	47,634,536	45,312,262
Income from energy services	-	-	-	-	-	-	-	5,737,000	5,737,000	21,582,000
Contributions from others	308,154	24,550	220,989	-	-	-	1,074,546	-	1,628,239	799,858
	163,678,110	4,790,356	10,026,895	47,634,536	-	9,052,405	2,576,936	5,737,000	243,496,238	239,453,833
EXPENSES										
Salaries and benefits	1,714,533	48,737,684	19,184,286	9,396,550	1,815,861	7,563,058	4,778,713	-	93,190,685	85,241,715
Goods and services	10,993,515	6,804,859	11,692,564	19,560,125	2,318,309	12,866,198	4,685,271	-	68,920,841	64,486,675
Amortization of tangible assets	8,978,077	-	13,774,846	17,233,548	-	-	1,573,835	-	41,560,306	41,478,334
Interest and bank charges	2,503,728	-	272,167	2,230,617	-	55,505	240	-	5,062,257	5,294,505
Loss from investment	-	-	-	-	-	-	-	-	-	8,743,271
	24,189,853	55,542,543	44,923,863	48,420,840	4,134,170	20,484,761	11,038,059	-	208,734,089	205,244,500
SURPLUS (DEFICIT) FOR THE YEAR	139,488,257	(50,752,187)	(34,896,968)	(786,304)	(4,134,170)	(11,432,356)	(8,461,123)	5,737,000	34,762,149	34,209,333

24. Consolidated Schedule of Accumulated Surplus (Deficit) Reconciliation

	General Operating Fund	General Capital Fund	Water & Sewer Operating Fund	Water & Sewer Capital Fund	Trust Funds	Controlled Entities	Total
	\$	\$	\$	\$	\$	\$	\$
2023 Annual Fund Surplus, per Local Governance Act	272,874	37,003,292	307,813	9,732,690	-	(4,506,662)	42,810,007
Adjustments to 2023 annual surplus (deficit) for funding requirements							
Second previous year's surplus (deficit)	1,753,145	-	680,796	-	-	-	2,433,941
PSAS adjusting entries	33,186,897	(61,128,083)	17,066,625	(23,173,329)	-	3,595,966	(30,451,924)
Amortization expense	-	24,326,758	-	17,233,548	-	-	41,560,306
Long-term debt principal repayment	(13,153,977)	-	(7,243,000)	-	-	(3,995,000)	(24,391,977)
Post employment adjustment	773,300	-	-	-	-	-	773,300
Pension expense	12,700,000	-	-	-	-	-	12,700,000
Amortization of actuarial gain (loss)	3,976,000	-	-	-	-	-	3,976,000
Long-term disability	-	-	-	-	-	-	-
Capital from operating	6,644,009	-	5,635,008	-	-	-	12,279,017
Total adjustments to 2023 annual surplus (deficit)	45,879,374	(36,801,325)	16,139,429	(5,939,781)	-	(399,034)	18,878,663
2023 Annual Surplus (Deficit), per PSAS	46,152,248	201,967	16,447,242	3,792,909	-	(4,905,696)	61,688,670

25. Controlled Entities Operations

	Saint John Transit Commission	Saint John Free Public Library	TD Station Commission	Canada Games Aquatic Centre Commission	Trade and Convention Centre
	\$	\$	\$	\$	\$
Total assets	23,719,153	1,464,561	2,430,994	379,016	-
Total liabilities	9,240,387	73,034	1,865,104	376,933	-
Accumulated surplus (deficit)	14,478,766	1,391,527	565,890	2,083	-
Total revenues	4,602,448	238,329	3,250,528	2,140,998	480,760
Total operating expenses	12,989,581	591,632	3,826,365	2,852,558	501,391
Annual surplus (deficit)	(8,387,133)	(353,303)	(575,837)	(711,560)	(20,631)

	Lord Beaverbrook	Saint John Energy	2023 Consolidated	2022 Consolidated
	\$	\$	\$	\$
Total assets	531,192	88,117,000	116,641,916	109,813,861
Total liabilities	344,563	-	11,900,021	12,129,587
Accumulated surplus (deficit)	186,629	88,117,000	104,741,895	97,684,274
Total revenues	365,872	5,737,000	16,815,935	31,535,017
Total operating expenses	561,074	-	21,322,601	19,334,355
Annual surplus (deficit)	(195,202)	5,737,000	(4,506,666)	12,200,662

The above noted entities are included in the Consolidated Financial Statements. The results of Saint John Energy are included in the Consolidated Financial Statements using the modified equity method

The City of Saint John
Notes to the Consolidated Financial Statements
For the year ended December 31, 2023

26. Reconciliation of Funding Deficit Upon Adoption of PSAS

On January 1, 2017 the City adopted the use of PSAS. As a result, certain liabilities relating to employment benefits had to be restated to reflect the adoption of the standards.

	Special Top-up \$	Retirement \$	Heart and Lung \$
Liabilities at December 31, 2016 as calculated on	1,035,500	5,133,600	4,517,400
Amount of December 31, 2016 liabilities funded in	1,291,300	(5,133,600)	3,293,800
Balance to be funded in future years	2,326,800	-	7,811,200

27. Other Revenue and Expense Details

	Budget (Note 2) \$	2023 \$	2022 \$
REVENUE			
Other Revenue from Own Sources			
Environmental development services	6,686,590	9,052,405	7,356,026
Protective services	2,910,632	4,765,806	3,316,823
General government services	3,245,554	4,511,526	1,695,329
Recreational and cultural services	1,096,514	1,502,390	1,198,633
	29,116,899	29,638,033	22,411,697
Contributions from Others			
Recreational and cultural services	-	1,074,546	615,563
Transportation services	250,000	220,989	-
Protective services	20,000	24,550	27,843
Water and sewer services	-	-	71,310
Environmental development services	-	-	-
General government services	-	308,154	85,142
	270,000	1,628,239	799,858
Government Transfers for Capital			
Regional Development Corporation	-	-	4,056,197
Canada Community Building Fund	-	5,590,175	2,929,806
Funding Support Public Transit and Housing	-	1,873,000	-
Community Development Fund	-	1,408,229	580,639
Department of Transportation	-	-	1,041,865
Other	-	663,686	1,517,765
Deep Energy Retrofit	-	550,000	890,762
Low Carbon Fund	-	786,504	-
Integrated Bilateral Funding	-	15,094,720	6,303,496
Infrastructure Canada - DMAF	-	957,990	2,662,605
	-	26,924,303	19,983,136

The City of Saint John
Notes to the Consolidated Financial Statements
For the year ended December 31, 2023

27. Other Revenue and Expense Details (Continued)

	Budget (Note 2) \$	2023 \$	2022 \$
EXPENDITURES			
General Government Services			
Legislative			
Common Council	602,503	607,768	517,143
Mayor's office	225,837	186,332	194,451
	828,340	794,100	711,594
City Manager			
City manager	779,271	1,009,887	700,966
Corporate communications	516,634	403,524	336,916
Corporate planning	316,055	228,811	193,344
	1,611,960	1,642,222	1,231,226
Common Services			
Property assessment	1,701,756	1,622,340	1,491,679
City hall building	1,009,471	1,011,057	981,122
Public liability insurance	550,000	538,821	487,609
	3,261,227	3,172,218	2,960,410
Other			
Amortization	-	8,978,077	8,974,593
Accretion expense - asset retirement obligation		1,588,618	-
Amortization of asset retirement obligation		3,537,738	-
Other	9,856,797	2,654,183	2,241,955
Information systems and support	3,511,071	3,439,469	3,047,823
Debt charges	15,927,210	2,503,728	2,538,707
Post employment (gains) expenses	9,460,000	(7,620,306)	(10,903,437)
Finance	1,250,757	1,950,674	1,886,885
Human resources	1,942,089	2,503,978	1,827,258
External Relations	225,386	180,262	148,897
Insurance	138,860	113,428	133,977
Common clerk	642,779	657,517	566,885
Customer Service	999,115	808,044	887,484
Regional Services Commission	176,383	180,197	28,566
	46,262,931	23,705,449	13,222,954
Total General Government Services	51,964,458	29,313,989	18,126,184

The City of Saint John
Notes to the Consolidated Financial Statements
For the year ended December 31, 2023

27. Other Revenue and Expense Details (Continued)

	Budget (Note 2) \$	2023 \$	2022 \$
Protective Services			
Police Protection			
Police operations	17,342,680	14,971,836	14,509,177
Administration	2,103,838	2,583,433	2,272,522
Support services	1,812,844	2,366,459	2,140,701
Stations and buildings	970,834	1,097,316	1,001,636
Automotive	1,106,149	669,776	640,979
Detention services	179,975	183,004	169,147
	28,139,564	26,525,604	25,303,612
Fire Protection			
Fire operations	26,208,265	22,895,864	22,494,534
Fire prevention	908,059	846,542	891,119
Fire investigation	66,123	63,709	60,295
Fire Training	-	-	-
	27,182,447	23,806,115	23,445,948
Other Protective Services			
Emergency dispatch centre	2,894,857	2,794,896	2,688,255
Inspection services	1,181,614	1,340,548	1,297,125
Enforcement services	356,103	233,441	391,605
Dangerous buildings	374,428	148,839	264,267
Emergency measures	360,216	222,923	285,220
Animal control	109,250	100,310	95,370
	5,651,974	5,210,824	5,237,240
Total Protective Services	60,973,985	55,542,543	53,986,800
Amortization	-	11,955,093	11,978,559
Roads and sidewalks	17,322,306	11,138,975	12,575,639
Other drainage services	3,961,967	2,285,382	2,300,385
Street lighting	1,060,000	951,587	921,382
Municipal operations	350,328	357,266	293,143
Flood 2018	-	-	-
	22,694,601	26,688,303	28,069,108

The City of Saint John
Notes to the Consolidated Financial Statements
For the year ended December 31, 2023

27. Other Revenue and Expense Details (Continued)

	Budget (Note 2) \$	2023 \$	2022 \$
General Engineering			
Traffic engineering and systems	2,396,798	2,180,164	1,799,290
Transportation	1,252,328	1,026,213	1,022,026
	3,649,126	3,206,377	2,821,316
Parking Administration			
Parking administration	2,613,732	2,060,031	2,122,923
	2,613,732	2,060,031	2,122,923
External Controlled Entities			
Saint John Transit Commission	15,563,241	12,969,152	11,526,571
Saint John Parking Commission	-	-	-
	15,563,241	12,969,152	11,526,571
Total Transportation Services	44,520,700	44,923,863	44,539,918
Water and Sewer Services			
Saint John Water & Wastewater			
Amortization	-	17,233,548	17,150,242
Drinking water	15,911,714	14,068,521	13,711,007
Wastewater	12,225,896	10,532,554	9,453,379
Fiscal charges	18,630,112	3,365,556	3,634,776
Industrial water	3,001,964	2,459,346	2,351,288
Infrastructure management	709,667	614,971	559,542
Internal charges	1,020,100	146,344	175,514
Total Water and Sewer Services	51,499,453	48,420,840	47,035,748
Environmental Health Services			
Sanitary Services	3,830,567	4,134,170	3,656,997
Total Environmental Health Services	3,830,567	4,134,170	3,656,997

The City of Saint John
Notes to the Consolidated Financial Statements
For the year ended December 31, 2023

27. Other Revenue and Expense Details (Continued)

	Budget (Note 2) \$	2023 \$	2022 \$
Environmental Development Services			
Research and Planning			
Community planning	1,791,586	1,435,137	1,566,173
Succeed and stay	92,785	114,237	124,846
Plan SJ	220,600	-	68,059
	2,210,690	2,868,423	1,759,078
Administration and Geographic Information Systems (GIS)			
Carpenter shop	371,482	333,155	431,967
GIS	413,258	390,669	409,785
	784,740	723,824	841,752
Economic Development			
Market Square common area	2,250,000	2,469,398	2,181,101
Regional economic development	-	-	-
Growth reserve	350,000	88,875	84,350
	4,463,835	3,357,509	2,938,347
Real Estate Management			
Property management	1,579,996	1,532,212	2,036,760
Real estate	177,086	174,592	151,271
	1,757,082	1,706,804	2,188,031
Other Environmental Development Services			
City Market	1,144,015	1,184,940	1,041,073
Tourism	-	-	-
Community development	3,383,078	3,341,320	3,246,937
	4,527,093	4,526,260	4,288,010
Aquatic Centre Commission	-	2,852,558	2,592,693
TD Station Commission	2,324,818	3,826,365	3,860,450
Develop Saint John	195,763	121,627	243,385
Trade and Convention Centre	725,035	501,391	393,279
	3,245,616	7,301,941	7,089,807
Total Environmental Development Services	16,989,056	20,484,761	19,105,025

The City of Saint John
Notes to the Consolidated Financial Statements
For the year ended December 31, 2023

27. Other Revenue and Expense Details (Continued)

	Budget (Note 2) \$	2023 \$	2022 \$
Recreational and Cultural Services			
Cultural Grants			
Other cultural grants	2,991,012	1,272,715	1,358,685
	2,991,012	1,272,715	1,358,685
Parks			
Parks general services	2,095,731	2,229,437	2,086,674
Rockwood Park	405,699	278,392	310,241
	2,501,430	2,507,829	2,396,915
Community Services			
Recreation and parks	608,695	524,448	381,031
Pro Kids	109,693	79,371	137,646
	1,054,885	848,201	638,978
Other Recreational and Cultural Services			
Sports and recreation	3,152,752	2,958,202	2,640,506
Amortization	-	1,551,980	1,412,338
Community centres	666,282	625,980	499,530
Cultural affairs	129,827	120,446	122,207
	3,948,861	5,256,608	4,674,581
Externally Controlled Entities			
Saint John Free Public Library	-	591,632	569,371
Lord Beaverbrook Rink	443,700	561,074	412,027
Canada Games Foundation	-	-	-
	443,700	1,152,706	981,398
Total Recreational and Cultural Services	10,939,888	11,038,059	10,050,557
Loss on Investment			
Investment in Canada Games Foundation	-	-	8,743,271
	-	-	8,743,271
TOTAL EXPENDITURES	240,718,107	213,858,225	205,244,500

The City of Saint John
Operating Fund by Service Area
December 31, 2023



	2023	2023	2022
	Budget	Actual	Actual
	\$	\$	\$
Revenues			
Property Taxes	142,105,410	142,105,410	131,483,072
PILT Adjustment	64,323	64,323	15
Equalization & Unconditional Grant	15,321,432	15,321,432	16,647,118
Regional Services Grants	546,630	546,630	-
Surplus 2nd Previous Year	1,753,135	1,753,145	-
Growth & Community Development Services	4,327,812	5,819,026	4,639,580
Public Safety Services	1,951,432	3,170,367	2,177,250
Transportation & Environment Services	5,625,798	6,797,529	6,888,361
Finance & Administrative Services	3,178,528	6,880,392	6,383,753
Corporate Services	285,000	476,090	39,652
Utilities & Infrastructure Services	316,000	287,723	284,208
Transfers from Operating Reserves	800,000	-	-
Saint John Energy Rebates	1,012,000	79,339	-
Total Revenues	177,287,500	183,301,407	168,543,008
Expenditures			
Growth & Community Development Services	18,404,356	18,543,477	16,798,797
Transportation & Environment Services	41,901,227	42,828,030	41,500,988
Public Safety Services	59,633,669	58,380,270	56,129,367
Strategic Services	7,917,074	7,315,033	6,869,080
Corporate Services	7,443,379	8,016,146	6,550,227
Other Charges	34,992,902	41,110,309	31,009,428
Utilities & Infrastructure Services	6,994,893	6,835,287	7,349,279
Total Expenditures	177,287,500	183,028,552	166,207,167
Surplus (Deficit)	-	272,855	2,335,841

The City of Saint John
Operating Fund by Service Area
December 31, 2023



	2023	2023	2022
	Budget	Actual	Actual
	\$	\$	\$
Revenues			
Property Taxes	142,105,410	142,105,410	131,483,072
PILT Adjustment	64,323	64,323	15
Equalization & Unconditional Grant	15,321,432	15,321,432	16,647,118
Regional Services Grants	546,630	546,630	-
Surplus 2nd Previous Year	1,753,135	1,753,145	-
Growth & Community Development Services	4,327,812	5,819,026	4,639,580
Public Safety Services	1,951,432	3,170,367	2,177,250
Transportation & Environment Services	5,625,798	6,797,529	6,888,361
Finance & Administrative Services	3,178,528	6,880,392	6,383,753
Corporate Services	285,000	476,090	39,652
Utilities & Infrastructure Services	316,000	287,723	284,208
Transfers from Operating Reserves	800,000	-	-
Saint John Energy Rebates	1,012,000	79,339	-
Total Revenues	177,287,500	183,301,407	168,543,008
Expenditures			
Growth & Community Development Services			
Growth & Community Planning Services	1,791,586	1,612,144	1,686,562
Development Services	220,600	200,000	68,059
Development Engineering	350,328	344,536	294,538
Community Development	608,695	526,216	381,111
Animal Control	109,250	100,310	95,370
Dangerous & Vacant Buildings	374,428	150,552	265,456
Minimum Property Standards	375,506	373,474	217,892
Heritage Conservation Service	203,654	199,905	161,049
Cultural Affairs	129,827	121,725	122,802
Other By-laws	356,103	238,564	394,023
Permitting & Inspection Services	1,181,614	1,357,842	1,303,281
Envision Saint John	3,093,000	3,054,227	2,979,403
Market Square	2,250,000	2,455,454	2,167,157
Saint John Trade & Convention Centre	390,186	321,313	205,906
Imperial Theatre	295,714	295,501	330,444
Saint John Aquatic Centre	521,281	520,820	579,143
Saint John Arts Centre	178,408	178,280	191,674
TD Station	478,246	587,411	653,165
Library	487,597	487,597	473,001
City Market	1,144,015	1,189,487	1,043,304
Arts & Culture Board	70,000	58,992	65,060
Public Arts Maintenance	16,000	19,315	24,468
Remembrance Day Ceremonies	1,500	8,988	3,129
New Years & Canada Day Celebrations	40,000	33,076	19,093
PRO Kids	109,693	80,653	137,646

The City of Saint John
Operating Fund by Service Area
December 31, 2023



	2023	2023	2022
	Budget	Actual	Actual
	\$	\$	\$
Succeed & Stay	92,785	115,138	124,846
Local Immigration Partnership	86,424	90,643	108,023
Carleton Community Centre	190,700	187,500	180,000
Loch Lomond Community Centre	45,000	45,000	45,000
North End Community Centre	174,876	187,500	166,876
Recreation Programming	666,282	670,925	504,610
Neighbourhood Development	170,000	172,000	152,000
YMCA - Contracted Services	157,560	136,932	135,626
Boys & Girls - Contracted Services	145,887	139,951	137,883
Unspecified Grants	234,000	215,710	351,179
Lifeguards	195,500	197,595	184,570
Play SJ	45,000	15,169	17,850
Lord Beaverbrook Rink	167,392	183,712	177,600
Growth Reserve Fund	350,000	350,000	350,000
Community Service Reserves	800,000	-	-
Affordable Housing	105,719	1,319,321	300,000
Total Growth & Community Development Services	18,404,356	18,543,477	16,798,797
Public Safety Services			
Fire Rescue and Suppression Service	23,591,356	23,379,121	22,907,312
Fire Training	1,319	-	-
Technical Rescue Response	46,925	42,165	46,164
Hazardous Materials	69,984	61,805	73,287
Fire Prevention	908,059	855,788	913,400
Fire Investigation	66,123	63,709	60,295
Emergency Management Service	360,216	223,342	288,762
Water Supply and Hydrants	2,500,000	2,588,571	2,335,319
Street Lighting	1,060,000	951,587	921,382
Police Administration	31,029,687	30,214,180	28,583,447
Total Public Safety Services	59,633,669	58,380,270	56,129,367

The City of Saint John
Operating Fund by Service Area
December 31, 2023



	2023	2023	2022
	Budget	Actual	Actual
	\$	\$	\$
Public Works & Transportation Services			
Snow Control Streets	5,601,737	4,912,739	5,792,348
Street Cleaning	1,605,543	2,093,928	1,747,156
Utility Cuts	919,782	1,036,191	965,322
Street Services - Surface Maintenance	7,448,639	7,396,588	8,458,584
Snow Control Sidewalk	1,034,591	1,102,581	1,119,408
Sidewalk Maintenance	712,014	536,537	545,351
Pedestrian & Traffic Management Service	2,343,221	2,403,960	2,038,435
Stormwater Management	-	-	1,201
Solid Waste Management	3,830,567	4,574,813	4,030,573
Regional Services Commission	176,383	180,197	28,566
Landscape - Parks & Open Spaces	2,095,731	2,325,340	2,144,801
Rockwood Park	405,699	278,391	310,265
Urban Forestry	336,497	258,265	133,874
Saint John Horticultural Association	50,000	50,000	40,000
Arena Operation and Maintenance	1,375,297	1,448,509	1,183,679
Sportsfield Operation and Maintenance	1,228,942	1,283,150	1,203,632
Other Facility Operation and Maintenance	548,513	379,490	358,078
Parking Administration	942,723	826,100	752,973
Transit Debt	1,746,105	1,745,331	1,820,484
Transit Subsidy	5,630,640	6,334,303	5,490,683
Transit Operations	-	(20,429)	20,036
Fleet Operations	24,306	4,749	-
Fleet Fuel	-	10,627	1,336
Fleet Pooled Vehicles	18,945	12,282	-
Fleet Welding	10,326	-	-
Fleet Stockroom	300,871	294,159	208,153
Stormwater Rural	1,844,465	1,972,749	1,575,722
Peel Plaza	391,116	125,772	333,397
Market Square Parking	123,881	229,198	140,375
Off Street Parking	1,154,693	1,032,511	1,056,553
Total Public Works & Transportation Services	41,901,227	42,828,030	41,500,988
Strategic Services			
Finance	1,250,757	1,243,463	1,109,158
Assessment	1,701,756	1,622,340	1,491,679
Supply Chain Management	449,075	441,954	382,899
Information Technology	3,511,071	3,121,093	3,067,361
Corporate Planning	316,055	232,653	194,868
Insurance	138,360	114,709	135,506
Liability Insurance	550,000	538,821	487,609
Total Strategic Services	7,917,074	7,315,033	6,869,080

The City of Saint John
Operating Fund by Service Area
December 31, 2023



	2023	2023	2022
	Budget	Actual	Actual
	\$	\$	\$
Corporate Services			
City Manager	779,271	1,013,075	702,264
Mayor's Office	225,837	189,310	196,159
Common Council	602,503	622,154	523,164
Common Clerk	642,779	667,748	571,279
Human Resources	1,942,089	2,522,776	1,835,833
Legal Department	1,136,916	1,294,328	944,969
Real Estate	177,086	175,872	151,865
Saint John Industrial Parks	195,763	121,628	243,384
External Relations	225,386	181,719	148,898
Corporate Communications	516,634	406,121	339,359
Customer Service	999,115	821,415	893,054
Total Corporate Services	7,443,379	8,016,146	6,550,227
Utilities & Infrastructure Services			
Engineering	1,252,328	1,118,992	1,107,145
Carpenter Shop	371,482	356,790	453,381
Facilities Management	1,579,996	1,562,706	2,061,206
City Hall Building	1,009,471	1,011,058	981,122
Police Headquarters	4,734	8,375	59,670
GIS	413,258	395,588	413,806
Stockroom	246,122	256,737	347,736
Stormwater Urban	2,117,502	2,125,041	1,925,215
Total Utilities & Infrastructure Services	6,994,893	6,835,287	7,349,279
Other Charges			
Fiscal Charges	15,676,105	15,657,705	15,590,127
Deficit 2nd Previous Year	-	-	991,456
Landfill Closure	300,000	300,000	300,000
Special Pension Contributions	9,460,000	9,345,794	9,322,817
Tranfers to Reserves	3,906,797	8,008,449	2,316,607
Other Charges	-	2,148,361	(1,811,578)
Capital from Operating	5,650,000	5,650,000	4,300,000
Total Other Charges	34,992,902	41,110,309	31,009,428
Total Expenditures	177,287,500	183,028,552	166,207,167
Surplus (Deficit)	-	272,855	2,335,841

Saint John Water
2023 Water & Sewerage Operating Budget
December 31, 2023



	2023 Budget	2023 Actuals	2022 Actuals
Revenues			
Flat Rate Accounts	22,250,000	22,233,613	22,127,968
Meter Rate Accounts	15,300,000	15,991,606	15,418,145
Industrial Raw Water Accounts	6,983,657	7,417,166	6,585,203
Fire Protection Levy	2,500,000	2,588,571	2,335,319
Storm Sewer Levy	925,000	1,056,155	884,401
Other Revenues	943,508	2,135,992	1,340,925
Previous Year's Surplus	680,796	680,796	437,400
Transfer from Reserves	421,492	-	-
Total Revenues	50,004,453	52,103,899	49,129,361
Expenditures			
Drinking Water Service			
Watershed Management	794,953	431,804	1,034,225
Water Treatment	8,768,620	8,659,767	8,146,227
Water Pumping & Storage	1,230,957	1,318,078	1,088,126
Transmission & Distribution	4,396,550	4,863,952	4,579,646
Customer Metering	720,634	727,925	686,993
Internal Charges	510,050	400,662	572,591
Other Charges	574,093	589,103	607,205
Debt Servicing	3,752,315	3,739,675	3,792,126
Transfer to Operating/Capital Reserve	-	1,978,600	880,522
Capital from Operating	2,135,500	2,135,000	1,057,400
Total Drinking Water Service	22,883,672	24,844,566	22,445,061
Wastewater Service			
Wastewater Pumping	3,131,775	3,706,086	2,941,414
Wastewater Collection	3,039,799	3,123,635	3,123,551
Wastewater Treatment	6,054,322	5,318,741	4,942,446
Internal Charges	510,050	431,072	421,428
Other Charges	574,093	589,103	607,205
Debt Servicing	3,020,324	3,012,356	3,066,784
Capital from Operating	2,732,300	2,732,300	4,112,800
Total Wastewater Services	19,062,663	18,913,293	19,215,628
Infrastructure Management			
Engineering Services	709,667	738,948	683,669
Total Infrastructure Management	709,667	738,948	683,669

Industrial Water Service			
Watershed Management	668,245	461,026	444,473
Water Pumping & Transmission	2,157,067	2,220,223	2,111,745
Customer Metering	176,652	59,237	81,055
Debt Servicing	1,846,586	1,846,586	1,892,065
Transfer to Capital Reserves	836,677	980,000	1,041,493
Transfer to Operating Reserve	895,516	964,497	480,010
Capital from Operating	767,708	767,708	467,878
Total Industrial Water Service	7,348,451	7,299,277	6,518,719
Total Expenditures	50,004,453	51,796,084	48,863,077
Surplus (Deficit)	-	307,815	266,284

Financial Statements

The City of Saint John

Trust Funds

December 31, 2023

DRAFT

Independent Auditor's Report

To Her Worship the Mayor and Members of Common Council of
The City of Saint John

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of The City of Saint John Trust Funds (the "City"), which comprise the statement of financial position as at December 31, 2023, and the statements of operations, its changes in net assets, and cash flow for the year then ended, and notes to the financial statements, including a summary of significant accounting policies (collectively referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the City as at December 31, 2023, and the results of its operations, its changes in net assets, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards ("PSAS").

Basis for Opinion

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

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

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

In preparing the financial statements, management is responsible for assessing the City'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 City or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's 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 GAAS 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 financial statements.

As part of an audit in accordance with Canadian GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

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

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Report on Other Legal and Regulatory Requirements

As required by the Government of New Brunswick, we report that, in our opinion, the accounting principles in Canadian public sector accounting standards have been applied on a consistent basis.

Chartered Professional Accountants
Saint John, NB
[DATE]

**The City of Saint John
Reserve and Trust Funds
As at December 31, 2023**

STATEMENT OF FINANCIAL POSITION

	Trust Funds							
	Tucker Fund	Stockford Memorial Fund	O’Connell Fund	L.R. Ross Fund	A. Carle Smith Fund	Bi- Centennial Fund	Total 2023	Total 2022
	\$	\$	\$	\$	\$	\$	\$	\$
ASSETS								
Cash and cash equivalents	277,571	80,047	99,931	15,589	44,983	—	518,121	492,224
Term deposits, at cost	—	—	—	—	—	2,034	2,034	1,994
	277,571	80,047	99,931	15,589	44,983	2,034	520,155	494,218
LIABILITIES								
NET ASSETS	277,571	80,047	99,931	15,589	44,983	2,034	520,155	494,218

The accompanying notes are an integral part of these financial statements

Signed on Behalf of the Council

Mayor: _____

Chair of Finance Committee: _____

**The City of Saint John
Reserve and Trust Funds
For the year ended December 31, 2023**

STATEMENT OF OPERATIONS AND CHANGES IN NET ASSETS

	Trust Funds						Total 2023	Total 2022
	Tucker Fund	Stockford Memorial Fund	O'Connell Fund	L.R. Ross Fund	A. Carle Smith Fund	Bi- Centennial Fund		
	\$	\$	\$	\$	\$	\$	\$	
Increase in net assets								
Investment income	13,884	4,004	4,999	760	2,250	40	25,937	10,623
	13,884	4,004	4,999	760	2,250	40	25,937	10,623
Decrease in net assets								
	—	—	—	—	—	—	—	—
Increase in net assets during the year	13,884	4,004	4,999	760	2,250	40	25,937	10,623
Net Assets, beginning of year	263,687	76,043	94,932	14,829	42,733	1,994	494,218	483,595
Net Assets, end of year	277,571	80,047	99,931	15,589	44,893	2,034	520,155	494,218

The accompanying notes are an integral part of these financial statements

STATEMENT OF CASH FLOW

	2023	2022
	\$	\$
Operating activities		
Increase in net assets during the year	25,937	10,623
Changes in non-cash working capital:		
Term Deposits	(40)	—
Accounts Payable	—	(113)
Net increase in cash and cash equivalents	25,897	10,510
Cash and cash equivalent, beginning of year	492,224	481,714
Cash and cash equivalent, end of year	518,121	492,224

The accompanying notes are an integral part of these financial statements

DRAFT

The City of Saint John - Reserve and Trust Funds

Notes to the financial statements

For the year ended December 31, 2023

1. SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the City are the representations of the City's Management prepared in accordance with Canadian generally accepted accounting principles for local governments, as recommended by the Chartered Professional Accountants of Canada Public Sector Accounting Board.

Revenue

Investment income is recognized on an accrual basis as earned.

Expenses

Expenses are recorded on an accrual basis.

Cash and cash equivalents

Cash and cash equivalents include cash on hand, balances with banks and short term deposits with original maturities.

Financial Instruments

The Trust Fund's financial instruments consist of cash, term deposits, and accounts payable. Financial instruments are recorded at fair value when acquired. Financial assets with actively traded markets are reported at fair value, with any unrealized gains or losses reported in excess (deficiency) of revenue over expenditure. Financial instruments are tested for impairment at each reporting date.

The Reserve and Trust Funds are exposed to interest rate risk in that the value of the marketable securities can be adversely affected by a change in interest rates.

2. TRUST FUNDS

Tucker Fund

By an Act of the Legislature enacted on April 20, 1927, securities with a par value of \$10,000 were vested with the City of Saint John. This Act provided that the income and a portion of the principal from this Trust, with the approval of Common Council, should be used for the maintenance and improvement of Tucker Park.

The City of Saint John - Reserve and Trust Funds

Notes to the financial statements

For the year ended December 31, 2023

2. TRUST FUNDS (continued)

Stockford Memorial Fund

This fund was established on December 28, 1939 as a result of a bequest of \$3,000 from Fannie M. Stockford of Boston, Massachusetts. This amount was to be invested and the annual income was to be used towards the upkeep and maintenance of King Square.

O'Connell Fund

This fund was established on March 22, 1939 with a contribution of \$2,000 from J.D. O'Connell. The contribution was to be invested and the income distributed among the orphanages of the City on the prorata basis of the children cared for by each, to be given by way of a Christmas gift to each child. In October 2004, this agreement was amended to allow the Trustees to disburse the income arising from the trust investments yearly to the Empty Stocking Fund.

L.R. Ross Fund

This fund was established in 1921 through the gift of \$1,250 and the "Ross Memorial Cup". The Cup was to be competed for annually by amateur single scullers, aged twenty-one years or under who are residents of the Maritime Provinces. The income from this Trust was to be used to provide a duplicate cup for the winner of each race held. Changes to the Trust in 1986 now allow for the funds to be used to promote the sport of rowing within the City of Saint John and its suburban communities, provided that an amount of \$4,000 remains in the fund to enable the "Ross Memorial Cup" to be duplicated when necessary.

A. Carle Smith Fund

Established in September 1976, funds were received from the estate of A. Carle Smith. These funds are to be used for the maintenance of a wildlife sanctuary in the South Bay area.

Bi-Centennial Fund

These funds are to be used for ceremonies marking the 200th anniversary of Canada in the year 2067.

Statement of revenue and
expenses of
The City of Saint John
Trade and Convention Centre

December 31, 2023

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Statement of revenue and expenses	3
Notes to the financial statement	4-5

Draft

Independent Auditor's Report

To the Mayor and Common Counsel of
The City of Saint John

Opinion

We have audited the accompanying statement of revenue and expenses of The City of Saint John Trade and Convention Centre (the "Centre"), for the year ended December 31, 2023, and other explanatory information (the "financial statement"). This financial statement was prepared by management in accordance with the provisions of the management agreement between The City of Saint John (the "City") and Hilton Canada Co. dated June 1, 1984 with an amendment dated September 4, 2014.

In our opinion, the accompanying financial statement of the Centre for the year ended December 31, 2023 are prepared, in all material respects, in accordance with the provisions of the management agreement between the City and Hilton Canada Co. dated June 1, 1984 with an amendment dated September 4, 2014.

Basis for Opinion

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

Emphasis of Matter – Basis of Accounting

We draw attention to Note 1 to the financial statements, which describes the basis of accounting. The financial statements are prepared to assist the Centre in complying with the provisions of the management agreement between The City of Saint John (the "City") and Hilton Canada Co. dated June 1, 1984 with an amendment dated September 4, 2014.

As a result, the financial statements may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

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

Management is responsible for the preparation of the financial statement in accordance with the provisions of the management agreement between the City and Hilton Canada Co. dated June 1, 1984 with an amendment dated September 4, 2014, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Centre'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 Centre or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's 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 GAAS 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 financial statements.

As part of an audit in accordance with Canadian GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Centre'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 Centre's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Centre to cease to continue as a going concern.

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.

Chartered Professional Accountants
[DATE]

The City of Saint John
Trade and Convention Centre
Statement of revenue and expenses
Year ended December 31, 2023

Notes	2023 Budget \$ (Unaudited)	2023 Actual \$ (Unaudited)	2022 Actual \$
Revenue			
Room rental	246,509	207,476	211,580
Commissions on food and beverage sales and sundry revenue	235,229	273,284	195,068
	481,738	480,760	406,648
Direct expenses			
Wages and benefits	85,736	99,465	63,770
Laundry	20,000	20,450	12,804
Supplies	16,200	17,784	3,122
	121,936	137,699	79,696
	359,802	343,061	326,952
Overhead expenses			
Salaries and benefits	398,855	259,733	249,861
Cleaning and maintenance	43,400	12,260	19,669
Advertising and promotion	25,944	13,944	13,944
Miscellaneous expense	24,800	23,360	12,133
Garbage removal	11,400	10,350	10,350
Legal and audit	9,000	6,638	8,625
Equipment rental	5,000	2,411	3,168
Gas	7,000	3,017	2,770
Telecommunication	4,200	2,609	2,617
Water heating charges	11,000	3,091	1,756
Postage, printing and stationery	9,000	1,852	1,625
Licenses	1,500	1,220	1,065
Entertainment	4,000	921	8
Outside services	38,000	27,385	(1,055)
Travel and training	10,000	8,146	—
Operating Equipment and Uniforms	—	700	—
	603,099	377,637	326,536
Operating surplus (deficit) for the year	(243,297)	(34,576)	416
Expenses not paid directly by the Centre			
Management fee	218,994	220,534	211,689
HVAC utility/maintenance	130,249	145,451	107,459
Real estate tax	74,176	65,279	80,269
Electricity	32,604	32,604	17,617
Professional services	—	64,661	—
	456,023	528,529	417,034
Total expenses	1,181,058	1,043,865	823,266
Total deficit for the year	(699,320)	(563,105)	(416,618)

The accompanying notes are an integral part of the financial statements.

1. Revenue

Under the terms of the management agreement dated June 1, 1984, with amendment dated September 4, 2014, Hilton Canada Co. pays to the Saint John Trade and Convention Centre ("Centre") a percentage of gross revenue for food and beverage with cost of sales, including product and labour costs, being the responsibility of Hilton Canada Co.

The Centre is responsible for all other operating costs.

2. Government assistance

In response to the COVID-19 pandemic, the federal and provincial governments have been implementing programs to help companies that are experiencing financial difficulty. During the year the Company recognized nil (\$24,207 in 2022) in wage subsidy, which was netted against salaries and benefits.

3. Management agreement – Saint John Trade and Convention Centre

This financial statement has been prepared in accordance with the provisions of the management agreement between the City of Saint John (the "City") and Hilton Canada Co.

The Centre is owned by the City and managed by Hilton Canada Co. under an amended management agreement dated September 4, 2014. The original agreement dated June 1, 1984 had a 20 year term with options to renew for three consecutive 10 year periods. One 10 year renewal period remains. According to the terms of this agreement, the City is responsible for the operating loss of the Centre. In addition to the operating loss under this agreement, the City incurs common area costs and management fees which are reflected in the general operating fund of the City's consolidated financial statements.

With the establishment of the Greater Saint John Regional Facilities Commission in 1998, operating deficits, management fees and property taxes included in common area costs are shared with the municipalities making up the Greater Saint John Regional Facilities Commission. These costs are allocated in proportion to the tax bases of the municipalities.

4. Recording of assets and liabilities

The City's investment in the structure and related equipment, furnishings and fixtures is reported on the Capital and Loan Fund balance sheet of the City.

5. Greater Saint John Regional Facilities Commission Act

Under the regional Greater Saint John Regional Facilities Commission Act, pursuant to 87(2)(a) of the Municipalities Act, councils of the participating communities of Grand Bay Westfield, Quispamsis, Rothesay and Saint John are required to pay contributions towards the operation of regional facilities, which include the Centre. The amount of contribution is calculated on the net operating cost for each facility covered under the Municipalities Act, in proportion to the tax base of the contributing municipality.

6. Budget figures

The 2023 budget figures that are presented on the Statement of revenue and expenses for comparison with the actual figures were provided by the Centre's management and have not been audited.

Draft

**Small City,
Big Heart.**

**2023 Audited Consolidated Financial
Statements**

Finance Committee – July 24th, 2024



Consolidated Financial Statements

- Deloitte has completed the audit of the Consolidated City of Saint John financial statements, for December 31, 2023
- Audit opinion of the financial statements is clean: the financial statements present fairly, in all material respects, the financial position of the City in accordance to Canadian public sector account standards (“PSAS”)



Applicable Legislation

Annual Budgets

New Brunswick Local Governance Act

- Section 8(2) – The City cannot own or operate a corporation for the purposes of making a profit
- Section 99(2) and 99(3) – Every year, the City must provide an estimate of how much it will cost to operate and how much it will raise in revenue. If there is an projected difference between the two estimates, the City must provide the sources by which the difference is to be raised. In essence, the City must balance its operating budget
- Section 117(4) – The Water & Sewer fund must produce an annually balanced budget by charging its users for the service or utility it provides.



Applicable Legislation Financial Reporting

Public Sector Accounting Standards

- Issued by the Public Sector Accounting Board of Canada of Chartered Professional Accountants Canada (CPA)
- To serve the public interest by strengthening accountability in the public sector through developing, recommending and gaining acceptance of accounting and financial report standards of good practice¹
- PSAS are an extension of Generally Accepted Accounting Principles (GAAP) as defined by CPA Canada
- Requires the consolidation of all Saint John entities to present **one** set of financial statements for public use

¹Paragraph .01 CPA Canada Public Sector Accounting Handbook

Financial Reporting

Public Sector Accounting Standards

New Accounting Standard Required for 2023

PS 3280 - Asset Retirement Obligation

- Purpose of the new standard was to establish an accounting standard for public sector entities that addresses the accounting and reporting of legal obligations associated with the retirement of tangible capital assets.
- The City applied the standard based on the criteria and determined two asset classes that met the new standard.
- Buildings pre 1990 – Potential Asbestos Remediation
- Fuel Storage Tanks – Above and below ground
- The calculation for the liability for these classes of Asset Retirement Obligation is \$16,141,422 and is reflected on the Statement of Financial Position and Note 20

Note – The new standard is for accounting purposes only.

Annual Operating Budgets Vs. Consolidated Financial Statements

The consolidation is a very complex process that takes the General Fund and Utility Fund Operating and Capital results

- adds in all the other Funds & ABCs
- Changes the accounting and presentation of the numbers
- Eliminates the duplication (i.e.. Revenue that is an expense in another entity)
- Financial Statement terms are different
- The City's requirement of a balanced budget is NOT based on these financial statements

Major Accounting Differences

General/Utility Fund Budgets

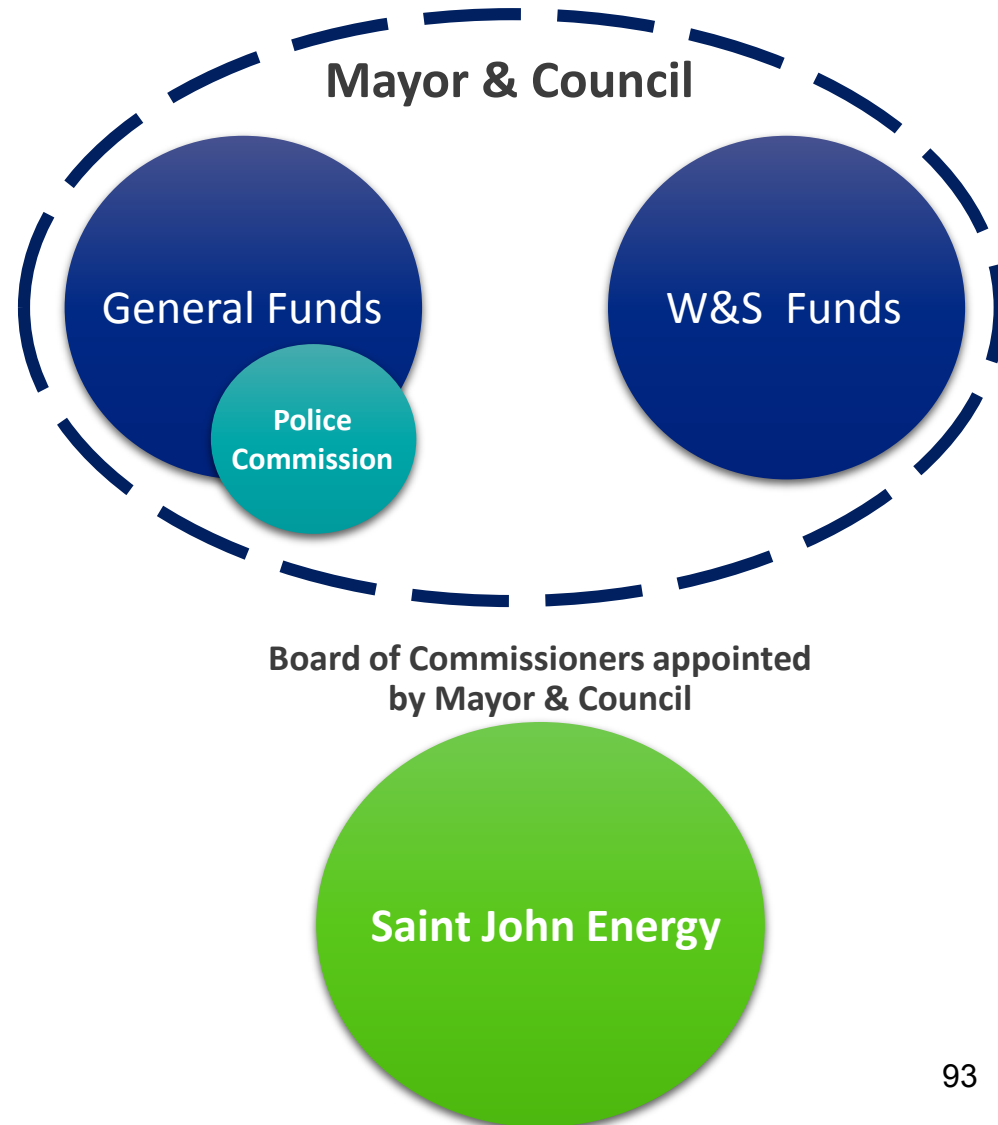
- Capital Costs are expensed when incurred
- Principal Repayments are expensed
- Funding relating to capital assets offset the expenditure
- Reserve balances are included, budgets can include transfers to and from reserves

VS.

Consolidated Financials

- The total cost of capital asset are expensed over time (amortization)
- Principal Repayments do not hit the statement of operations
- Funding relating to capital assets is included in revenue when it is received
- There is no reserve balances allowed under PSAS.

Entities of Consolidation



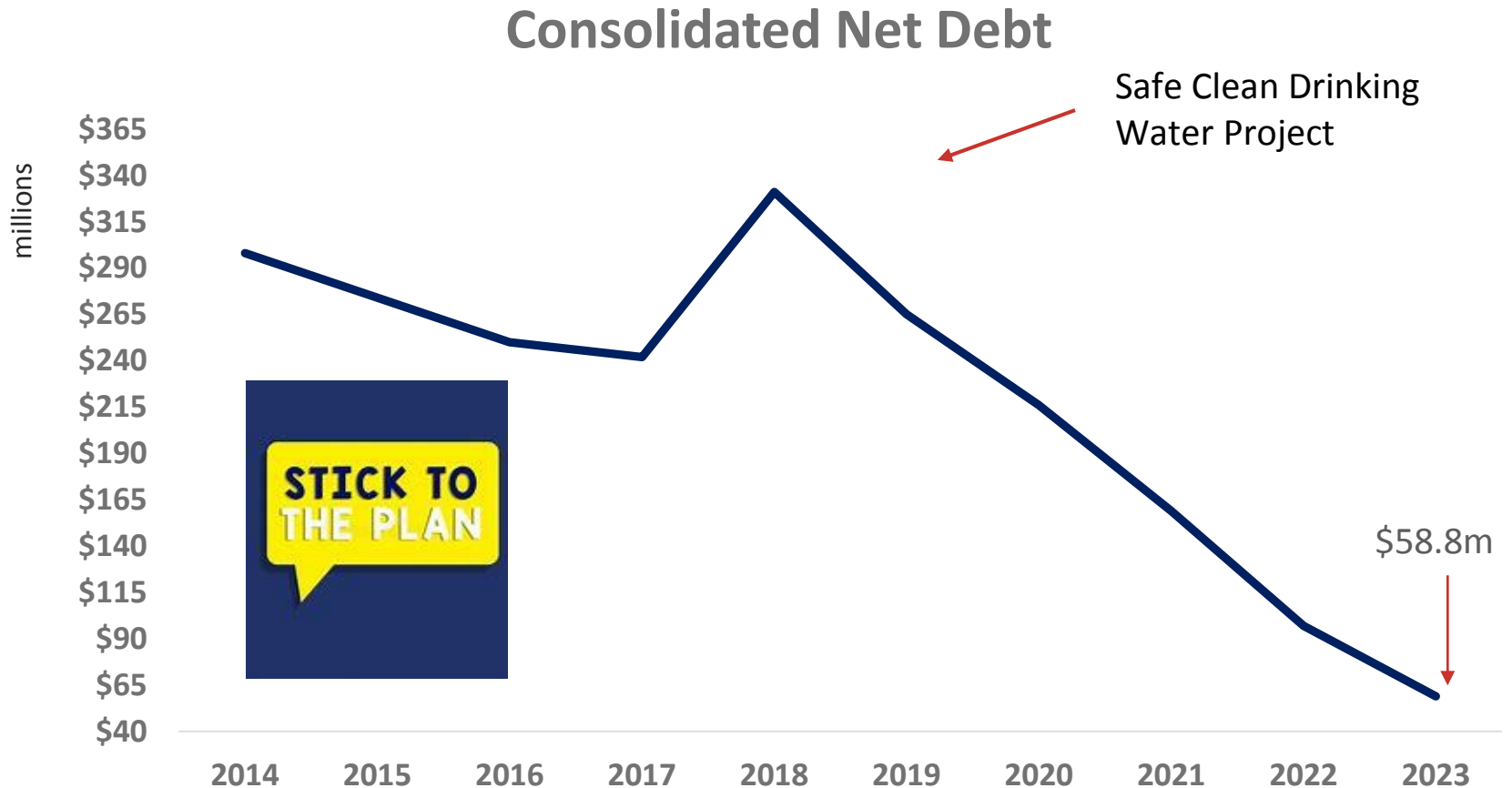
2023 Consolidated Financial Statements

Statement of Financial Position

- Tells our Story
- Its more than just numbers
- City's Financial Health continues to improve
- The Long-term financial plan is working
- Debt continues to decrease
- Infrastructure deficit is a critical financial indicator

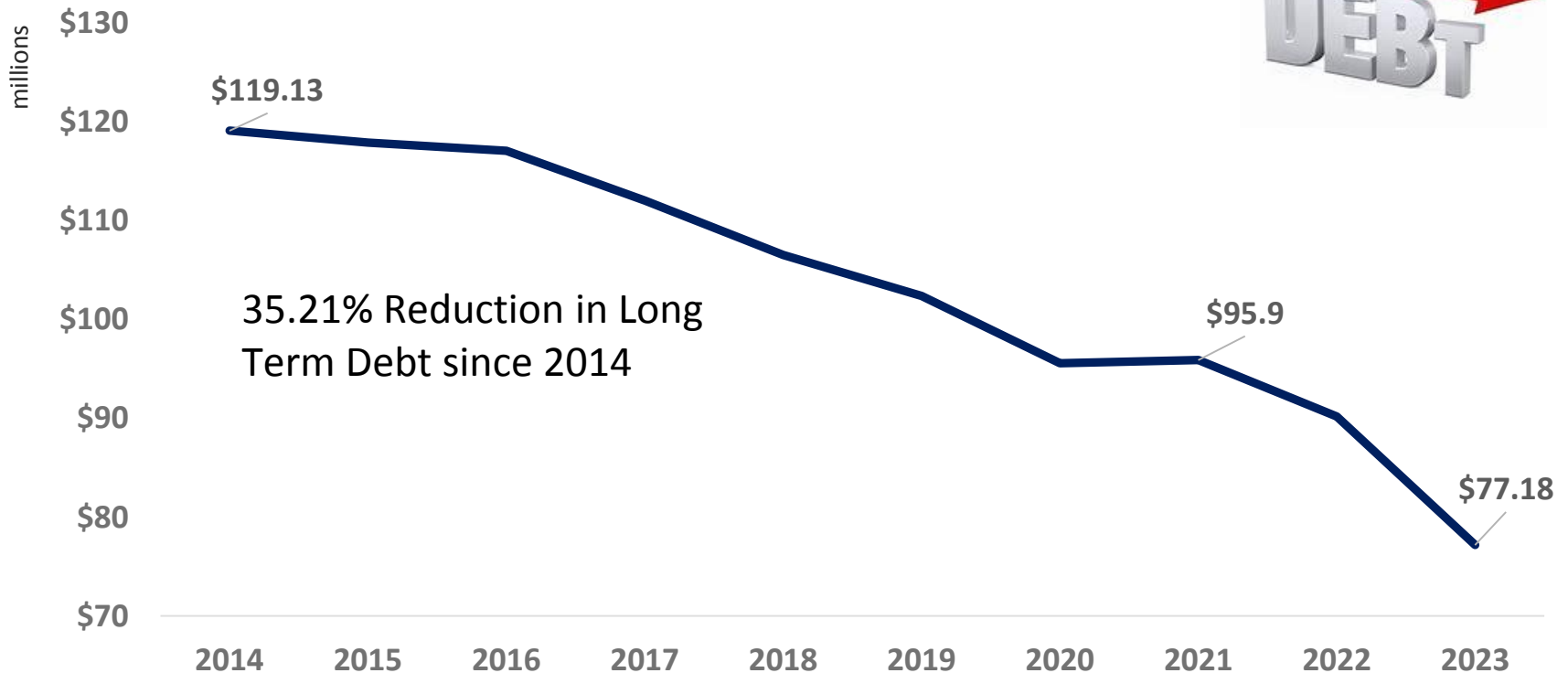


2023 Consolidated Financial Statements



2023 Consolidated Financial Statements

General Fund Long Term Debt

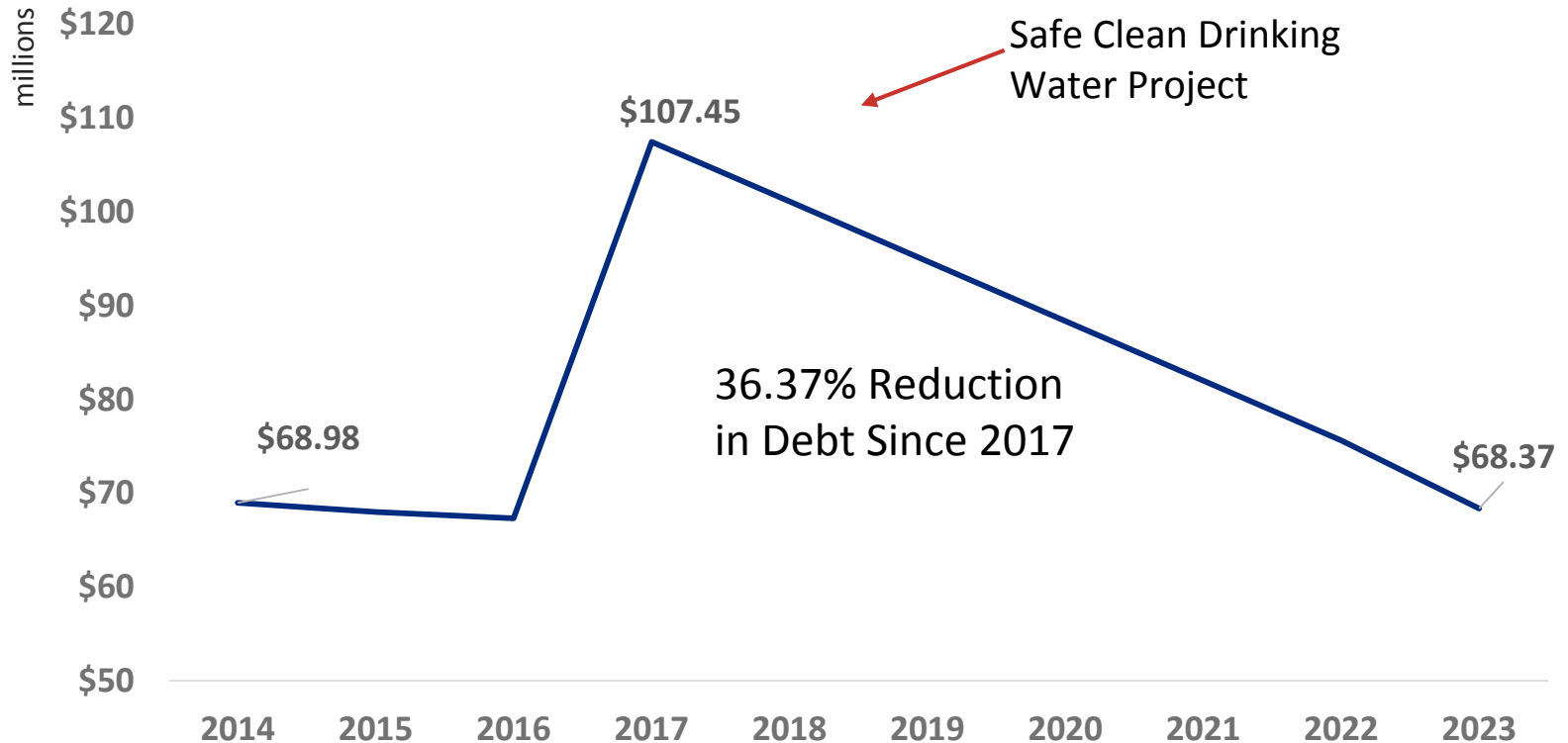


35.21% Reduction in Long Term Debt since 2014

Note 2021 Debt increased by \$6.12M due to Parking Commission rolled into General Fund

2023 Consolidated Financial Statements

Utility Fund Long Term Debt

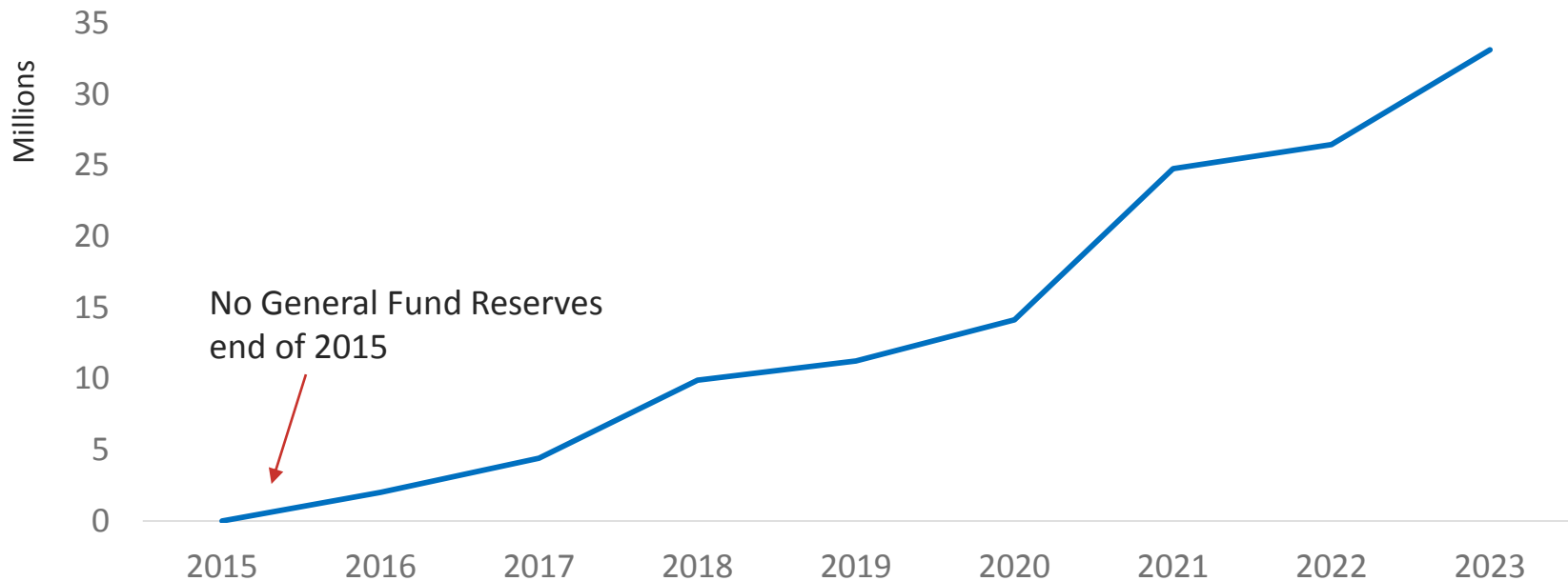


2023 Consolidated Financial Statements

Financial Health continues to improve

Note 21 – Statement of Reserves \$48.72M (2022 – \$37.55M)

General Fund Reserves

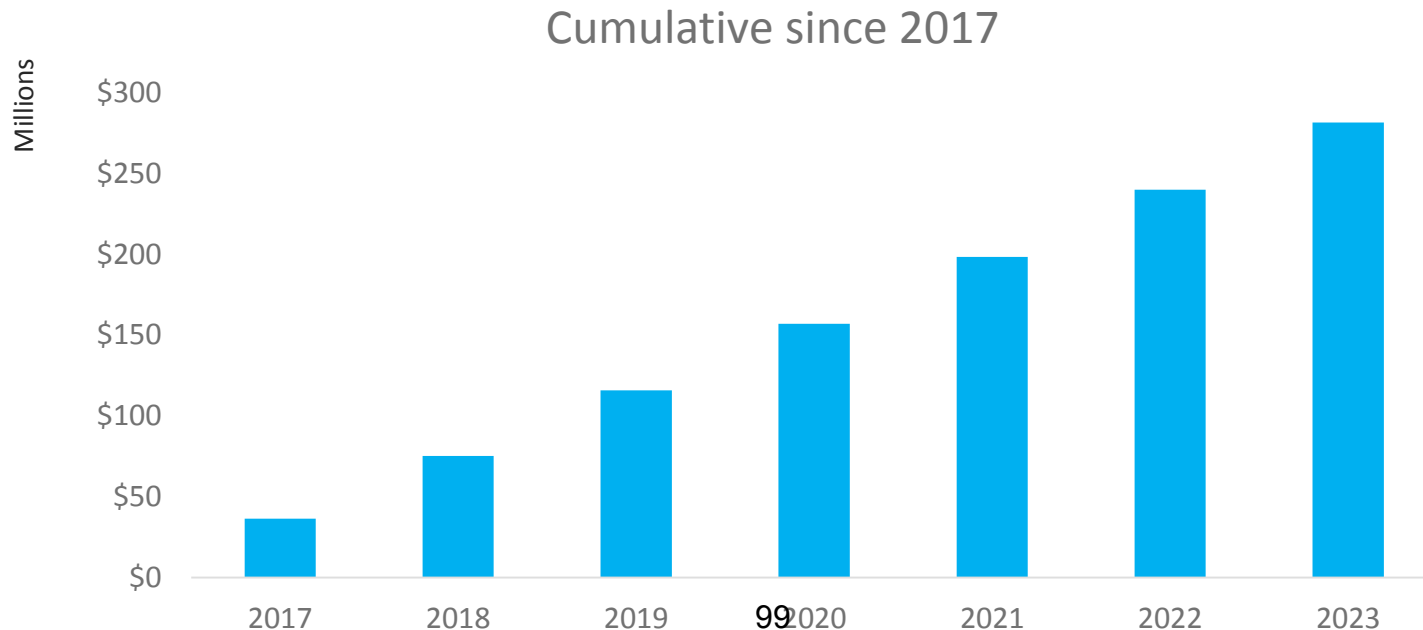


2023 Consolidated Financial Statements

Infrastructure Deficit – Continued focus

Note 21 – Tangible Capital Assets - \$41,560,305 worth of assets amortized (2022 - \$41,478,333)

Assets economic value(useful life) is declining by this amount annually



2023 Consolidated Financial Statements

Statement of Operations and Accumulated Surplus

	2023	2022
	\$	\$
Annual Operating Surplus	29,638,013	34,209,332
Government Transfers for Capital Assets	26,924,303	19,983,136
Annual Surplus	56,562,316	54,192,468

Annual Operating Surplus 2023 vs 2022

- Overall difference of \$2,369,848 year over year

2023 Consolidated Financial Statements



Statement of Operations and Accumulated Surplus

Annual Operating Surplus 2023 - \$29,638,013

- Income from Energy Services - \$5,737,000
- Post Employment Benefits Actuarial Non-Cash Adjustment - \$17,046,500

Government Transfers 2023

- \$26,924,303 Capital contribution in 2023 for various Capital Projects
 - Infrastructure Canada – Disaster Mitigation Adaptation Funding
 - Canada Community Building Fund – Formerly Gas Tax Fund
 - Integrated Bilateral Funding
 - Deep Energy Retrofit Funding
 - Regional Development Corporation Funding
 - Community Development Funding

Note: 24 Provides Actual General & Utility Fund Results with Adjustments for Reporting to give Annual Operating Results listed above.

2023 General Fund Results

The City of Saint John
Operating Fund by Service Area
December 31, 2023



	2023 Budget \$	2023 Actual \$	2022 Actual \$
Revenues			
Property Taxes	142,105,410	142,105,410	131,483,072
PILT Adjustment	64,323	64,323	15
Equalization & Unconditional Grant	15,321,432	15,321,432	16,647,118
Regional Services Grants	546,630	546,630	-
Surplus 2nd Previous Year	1,753,135	1,753,145	-
Own Source Revenues	17,496,570	23,510,467	20,412,803
Total Revenues	177,287,500	183,301,407	168,543,008
Expenditures			
Growth & Community Development Services	18,404,356	18,543,477	16,798,797
Transportation & Environment Services	41,901,227	42,828,030	41,500,988
Public Safety Services	59,633,669	58,380,270	56,129,367
Strategic Services	7,917,074	7,315,033	6,869,080
Corporate Services	7,443,379	8,016,146	6,550,227
Other Charges	34,992,902	41,110,309	31,009,428
Utilities & Infrastructure Services	6,994,893	6,835,287	7,349,279
Total Expenditures	177,287,500	183,028,552	166,207,167
Surplus (Deficit)	102	- 272,855	2,335,841

2023 Utility Fund Results

Saint John Water
2023 Water & Sewerage Operating Budget
December 31, 2023



	2023 Budget	2023 Actuals	2022 Actuals
Revenues			
Flat Rate Accounts	22,250,000	22,233,613	22,127,968
Meter Rate Accounts	15,300,000	15,991,606	15,418,145
Industrial Raw Water Accounts	6,983,657	7,417,166	6,585,203
Fire Protection Levy	2,500,000	2,588,571	2,335,319
Storm Sewer Levy	925,000	1,056,155	884,401
Other Revenues	943,508	2,135,992	1,340,925
Previous Year's Surplus	680,796	680,796	437,400
Transfer from Reserves	421,492	-	-
Total Revenues	50,004,453	52,103,899	49,129,361
Expenditures			
Drinking Water Service	22,883,672	24,844,566	22,445,061
Wastewater Service	19,062,663	18,913,293	19,215,628
Industrial Water Service	7,348,451	7,299,277	6,518,719
Infrastructure Management	709,667	738,948	683,669
Total Expenditures	50,004,453	51,796,084	48,863,077
Surplus (Deficit)	103	-	307,815
			266,284

Recommendation

It is recommended that:

- Finance Committee approves the audited 2023 Consolidated Financial Statements
- Finance Committee approves the 2023 statement of revenue and expenses of the Saint John Trade & Convention Centre
- Finance Committee approves the 2023 City of Saint John Trust Funds financial statements
- Finance Committee recommends that Common Council approve the 2023 Consolidated Financial Statements as presented by staff as well as the TCC statement and Trust Funds financial statement



Questions?

Questions?





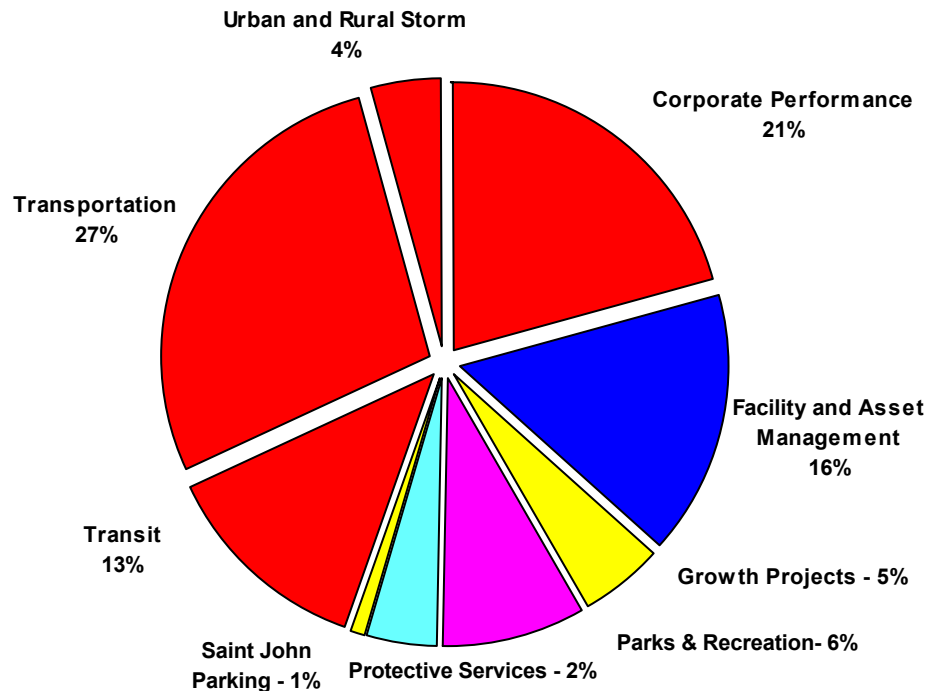
**THE CITY OF SAINT JOHN
TRANSPORTATION & ENVIRONMENT SERVICES
CAPITAL PROGRAM SUMMARY
GENERAL FUND**

15-Jul-24

Proposed Program Summary For - 2025

Category	No. of Projects	Other Share	City Share	Total
Corporate Performance/ Information Tech.	4	\$0	\$4,425,000	\$4,425,000
Facility and Asset Management	30	\$1,363,000	\$3,331,000	\$4,694,000
Growth Projects	1	\$2,300,500	\$1,050,250	\$3,350,750
Parks & Recreation Services	7	\$577,000	\$1,828,000	\$2,405,000
Protective Services	4	\$0	\$886,000	\$886,000
Saint John Parking	1	\$0	\$200,000	\$200,000
Transit	5	\$16,000	\$2,664,000	\$2,680,000
Transportation	16	\$12,091,413	\$5,898,750	\$17,990,163
Urban and Rural Storm	8	\$2,404,450	\$867,000	\$3,271,450
TOTALS:	76	\$18,752,363	\$21,150,000	\$39,902,363

Summary of Capital Costs (City Share)





**THE CITY OF SAINT JOHN
TRANSPORTATION & ENVIRONMENT SERVICES
PROPOSED GENERAL FUND PROGRAM**

15-Jul-24

2025

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 G&D: PROJECT IS FOR GROWTH AND DEVELOPMENT

**This is a tentative program listing of proposed capital projects.
 This list has not been approved by Common Council.
 Priority assignments are subject to change at any time.**

Corporate Performance/ Information Tech.

Project	Location	Description	Other Share	City Share
Information Technology	City Hall	Improve limited cellular service on the first level of City Hall with a cellular booster.	0	175,000
Information Technology	Various Locations	Implementation of a new ERP system which will include resourcing, training and configuration (Phase 2). (\$500,000 from Capital Reserve Funding)	0	2,500,000
IT Replacement	Various Locations	IT Asset Replacement. (\$750,000 from IT Reserve)	0	750,000
Ladder Truck	Various Locations	Purchase of a new Fire Ladder Truck. (Phase 1 of 4)	0	1,000,000
TOTAL:			\$0	\$4,425,000



THE CITY OF SAINT JOHN
TRANSPORTATION & ENVIRONMENT SERVICES
PROPOSED GENERAL FUND PROGRAM

15-Jul-24

2025

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Facility and Asset Management

Project	Location	Description	Other Share	City Share
* Facility and Asset Management	Canada Games Aquatic Centre	Enabling Accessibility Project. Other Share funding from FRSC & the Federal Government (\$80,000).	91,250	13,750
* Facility and Asset Management	Canada Games Aquatic Centre	Replace Leisure Pool Skimmer Pump. Other Share funding from FRSC.	9,000	11,000
* Facility and Asset Management	Canada Games Aquatic Centre	Replace AHU-4 at End of it's useful life. Other Share funding from FRSC.	33,750	41,250
* Facility and Asset Management	Canada Games Aquatic Centre	Replace Competition Pool Waterslide. Other share funding from FRSC.	90,000	110,000
* Facility and Asset Management	Canada Games Aquatic Centre	Replace Various Fitness Equipment Apparatuses and Soundproofing. Other Share funding from FRSC.	22,500	27,500
* Facility and Asset Management	Carleton Community Centre	Replace Asphalt Roofing. City Share funding contingent on obtaining RDC funding.	60,000	90,000
* Facility and Asset Management	Carnegie Building	Replace Upper Level Carpeting. Other Share funding from FRSC.	6,750	8,250
* Facility and Asset Management	Carnegie Building	Replace Suspended Ceiling in Lecture Hall. Other Share funding from FRSC.	5,400	6,600
Facility and Asset Management	City Market	Design and construction to implement Strategic Plan Fit-ups: Retrofit (\$500,000 from Capital Reserve funding)	0	500,000
Facility and Asset Management	City Market	Replace Refrigeration Unit that is at the end of it's useful life.	0	100,000
* Facility and Asset Management	Climate Change	Municipal Buildings and Water Facilities Deep Energy Retrfofit. Other Share funding from NB Power.	25,000	100,000
Facility and Asset Management	Fire Station #1	Replace Backup Generator Unit that is at the end of it's useful life.	0	200,000
Facility and Asset Management	Fire Station #4	(Phase One) Brick Repointing on Southside	0	50,000
Facility and Asset Management	Fire Station #7	Replace Upper Level Ceiling Tiles.	0	25,000
Facility and Asset Management	Fire Station #7	Replace Upper Level VCT Flooring.	0	48,000
Facility and Asset Management	Golf Course Building	Replace Modified Bitumen Roofing Unit that is at the end of it's useful life.	0	50,000
Facility and Asset Management	Municipal Operations Complex (Main Building)	Washroom Upgrades (4 washrooms). Design to include sound proofing.	0	350,000
Facility and Asset Management	Peel Plaza Parking Garage	Investigate fire alarm system in garage. Moisture issues are causing false alarms within the existing system.	0	50,000



THE CITY OF SAINT JOHN
TRANSPORTATION & ENVIRONMENT SERVICES
PROPOSED GENERAL FUND PROGRAM

15-Jul-24

2025

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Facility and Asset Management

Project	Location	Description	Other Share	City Share
* Facility and Asset Management	Peter G. Murray Arena	Replace Rubber Mats. City Share funding contingent on obtaining RDC funding.	16,000	24,000
* Facility and Asset Management	Peter G. Murray Arena	Replace BAC Cooling Tower #1 Unit that is at the end of it's useful life. City Share funding contingent on obtaining RDC funding.	28,800	43,200
* Facility and Asset Management	Peter G. Murray Arena	Replace BAC Cooling Tower #2 Unit that is at the end of it's useful life. City Share funding contingent on obtaining RDC Funding.	28,800	43,200
Facility and Asset Management	Police Headquarters	Phased replacement of Heat Pump Units that are at the end of their useful lives.	0	100,000
Facility and Asset Management	St Patrick Street Pedway	Design to replace Suspended Pedway Curtain Wall and Metal Soffit at Underside	0	100,000
* Facility and Asset Management	Stewart Hurley Arena	Replace Chiller that is at the end of it's useful life. City Share funding contingent on obtaining RDC funding.	40,000	60,000
* Facility and Asset Management	TD Station	Create Stand Alone Emergency Paging System. Other Share funding from the FRSC.	13,500	16,500
* Facility and Asset Management	TD Station	Replace AHU B with 25 Ton Heat Pump. Other Share funding from the FRSC.	540,000	660,000
* Facility and Asset Management	TD Station	Replace Bobcat at End of Useful Life. Other Share funding from the FRSC.	24,750	30,250
* Facility and Asset Management	TD Station	Replace Forklift Short Mast at End of Useful Life. Other Share funding from the FRSC.	22,500	27,500
* Facility and Asset Management	TD Station	Replace Painted Metal Exit and Service Doors at End of Useful Life. Other Share funding from the FRSC.	45,000	55,000
* Facility and Asset Management	Union Street Tunnel	Waterproofing of Membrane and Foundation of Union Street tunnel. City Share funding contingent on obtaining RDC funding.	260,000	390,000
TOTAL:			\$1,363,000	\$3,331,000



**THE CITY OF SAINT JOHN
TRANSPORTATION & ENVIRONMENT SERVICES
PROPOSED GENERAL FUND PROGRAM**

15-Jul-24

2025

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Growth Projects

Project	Location	Description	Other Share	City Share
* Barbour's General Store	King Street @ Prince William Street	Additional funding for the reimagination of the Barbours General Store including design and construction management services. City share dependant on Other share being obtained from RDC, ACOA, Envision and Insurance (\$200,000).	2,300,500	1,050,250
<u>TOTAL:</u>			<u>\$2,300,500</u>	<u>\$1,050,250</u>



THE CITY OF SAINT JOHN
TRANSPORTATION & ENVIRONMENT SERVICES
PROPOSED GENERAL FUND PROGRAM

15-Jul-24

2025

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Parks & Recreation Services

Project	Location	Description	Other Share	City Share
Fence Replacement	Ellerdale Street	Replacement of existing fencing at the Ellerdale Street Playground.	0	100,000
* Harbour Passage Extension	Riverview Avenue West	Supplemental funding for the extension of Harbour Passage (The Cove) between Riverview Drive and Riverview Avenue on the West side. This project has funding approved under the Active Transportation Fund.	237,000	158,000
* Harbour Passage Lights	Market Place West	Design and construction for the installation of missing lights along Harbour Passage. Subject to the City obtaining Other Share funding from the Port.	100,000	210,000
* Lily Lake Deck Replacement	Rockwood Park/Lily Lake Pavilion	Replace wooden decking at Pavilion. City Share funding contingent on obtaining RDC funding.	240,000	360,000
New Tractor for Harbour passage	Various locations.	New Tractor with cab for plowing harbour passage. Tractor to include broom attachment, plow attachment, tiller attachment, bucket loader and rough mower.	0	150,000
Parks and Recreation Facilities	Various Locations	Complete Parks & Recreation Facility Asset assessment and plan.	0	250,000
Rainbow Park	Sydney Street/Broad Street/Charlotte Street	Complete upgrades to the Rainbow park playground and surrounding area. Upgrades to include, based on available funding, a vegetable garden, dog park, open space, memorial garden, tot lot, sand play area, covered seating area, pod sculptures, berm buffers, and picnic area. (Phase 1 of 2) (\$500,000 from Capital Reserve Funding)	0	600,000
TOTAL:			\$577,000	\$1,828,000



**THE CITY OF SAINT JOHN
TRANSPORTATION & ENVIRONMENT SERVICES
PROPOSED GENERAL FUND PROGRAM**

15-Jul-24

2025

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Protective Services

Project	Location	Description	Other Share	City Share
Cameras	Police Station/PSCC	Upgrade all internal and external video cameras and related systems at 1 Peel Plaza.	0	104,000
Daniel Defense Patrol Rifles	Police Station	Replace Daniel defence patrol rifles and related accessories to maintain standard equipment.	0	69,000
Vehicle and asset storage	Police Station	Develop side area for vehicle and asset storage, including potential small structure.	0	287,500
Versaterm Technology	Police Station/PSCC	Implement Versaterm technology, second stage, including CAD and MDB systems.	0	425,500
<u>TOTAL:</u>			<u>\$0</u>	<u>\$886,000</u>



**THE CITY OF SAINT JOHN
TRANSPORTATION & ENVIRONMENT SERVICES
PROPOSED GENERAL FUND PROGRAM**

15-Jul-24

2025

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 Priority assignments are subject to change at any time.**

Saint John Parking

Project	Location	Description	Other Share	City Share
New CCTV system for Market Square	Market Square Garage	Replacement of cameras, wiring, servers that are currently at the end of their useful life.	0	200,000
<u>TOTAL:</u>			<u>\$0</u>	<u>\$200,000</u>



**THE CITY OF SAINT JOHN
TRANSPORTATION & ENVIRONMENT SERVICES
PROPOSED GENERAL FUND PROGRAM**

15-Jul-24

2025

MDH: MUNICIPAL DESIGNATED HIGHWAYS
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 w&s/Pvt: WATER AND SEWER or PAVEMENT RELATED PROJECTS
 C-**: PROJECTS CARRIED OVER FOR COMPLETION THE FOLLOWING YEAR
 PROJECTS INDICATED WITH * ARE DEPENDANT ON FUNDING FROM OTHERS
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Transit

Project	Location	Description	Other Share	City Share
2- Zero Emission 40' buses	Various Locations	Replace two 40 ft Zero Emission buses (Phase 2 of 2).	0	1,840,000
20' bus	Various Locations	Replace one 20 ft bus.	0	390,000
* Bus Shelter	Bottom of King Street	Replacement of existing bus shelter. City Share funding contingent on obtaining RDC funding.	16,000	24,000
Cameras	Various Locations	Replace camera equipment at end of its useful life.	0	250,000
Para transit	Various Locations	Replace existing Para transit bus.	0	160,000
<u>TOTAL:</u>			<u>\$16,000</u>	<u>\$2,664,000</u>



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15-Jul-24

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Transportation

Project	Location	Description	Other Share	City Share
Roadway Reduction Plan	Various Locations	Complete conceptual designs to establish road diets throughout the City. Work will include completing cost estimates for each plan to be added to future Capital Programs.	0	200,528
* Asphalt Roadway Resurfacing and Curb & Sidewalk Renewal - Neighbourhoods	Various locations	Renewal of asphalt roadway and concrete curb and sidewalk including drainage control and landscaping in conjunction with the annual asphalt roadway maintenance and rehabilitation program. Funding contingent on the City obtaining CCBF Funding (2024-2028 Program).	1,500,000	0
* Asphalt Roadway Resurfacing and Curb & Sidewalk Renewal - Neighbourhoods	Various locations	Renewal of asphalt roadway and concrete curb and sidewalk including drainage control and landscaping in conjunction with the annual asphalt roadway maintenance and rehabilitation program. Project to be funded under CCBF funding (2019-2023 Program).	1,500,000	0
Brine Equipment Replacement	West Depot	Replacement of Brine Making Equipment that is at the end of it's useful life.	0	300,000
* Canterbury Street	Princess Street to Duke Street	Street reconstruction (excavation, backfill, curb, sidewalk, paving), including design and construction management services. Project to be funded under CCBF funding (2019-2023 Program).	850,000	0
Engineering Investigations and Design	Various locations	Funding for engineering investigations and design for various projects under Transportation and Storm categories.	0	100,000
Fleet Replacement	Various Locations	Fleet Replacement (\$2,500,000 coming from Fleet Reserve).	0	2,500,000
* Glen Road	Simpson Drive to Connaught Avenue	Street Reconstruction of approximately 310m of street (Excavation, backfill, geo grid, shale rock layer, geo grid, curb, sidewalk, landscaping and paving), including design and construction management services. Asphalt pavements \$198,000 / 0.77LK. Funding contingent on the City obtaining CCBF Funding (2024-2028 Program).	1,300,000	0
Guiderail	Various locations	Renewal of guiderail throughout the City that is at the end of its useful life (\$100,000 from Capital Reserve funding).	0	100,000
* Permanent Island Installation	Thorne Avenue	Install permanent traffic island solution on Thorne Avenue at Superstore entrance. Project funded through the Federal Rail Safety Improvement Program.	307,000	40,000



THE CITY OF SAINT JOHN
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15-Jul-24

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Transportation

Project	Location	Description	Other Share	City Share
Point Road	Opposite Civic #500	Construction of a renewed retaining wall, guide rail and pavement, including design and construction management services.	0	300,000
* Retail Drive Realignment	Oakland Street to Rothesay Avenue	Road realignment to eliminate the double intersection on Rothesay Avenue. Project is partially funded under the Bilateral program.	3,387,635	1,232,100
Road Reconstruction	Various locations	Street Reconstruction of a roadway that is beyond its useful life. Project to be funded under the CCBF (2019-2023) program.	750,000	0
Roundabout at Sandy Point Road/Foster Thurston	Sandy Point Road/Foster Thurston Intersection	Install a new roundabout at intersection including all construction management services. Funding contingent on the City obtaining CCBF Funding (2024-2028 Program). (\$1,000,000 coming from Capital Reserve funding)	1,100,000	1,000,000
w&s * St. John Street	Lancaster Street to Civic #318 Dufferin Row and City Line to Maryanne Court	Street reconstruction (excavation, backfill, curb, sidewalk, landscaping and paving) including design and construction management services. Asphalt pavements \$300,000 / LK 0.99. Funding contingent on the City obtaining CCBF Funding (2024-2028 Program).	1,050,000	0
w&s * Sydney Street	Broad Street to St. James Street	Street reconstruction (excavation, backfill, curb, sidewalk, landscaping, paving), including design and construction management services. Asphalt pavements \$76,000 / 0.50LK. Project to be funded under Bilateral Funding.	346,778	126,122
TOTAL:			\$12,091,413	\$5,898,750



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Urban and Rural Storm

Project	Location	Description	Other Share	City Share
* Canterbury Street	Princess Street to Duke Street	Install approx. 50m of new 300 mm storm sewer, including design and construction management services. Project to be funded under the CCBF (2019-2023) program.	150,000	0
Glenn Falls Dam	Upper Glen Falls	Complete a dam safety assessment of the Upper Glenn Falls Dam.	0	150,000
Mystery Lake Flow Control Structure	Mystery Lake	Design services to replace the Mystery Lake Dam and installation of a new fish ladder.	0	120,000
Rainbow Park Area	Sydney Street to Charlotte Street	Install approx. 145m of new 600 mm storm sewer, including design and construction management services. Project to be funded under the CCBF (2019-2023) program.	400,000	0
* Retail Drive Realignment	Oakland Street to Rothesay Avenue	Road Realignment to eliminate the double intersection on Rothesay Avenue, including renewal of storm infrastructure. Other Share funding from Bilateral Funding.	935,450	341,000
Sea Street Drainage Basin	Sea Street area.	Conceptual design services of improvements to the Sea Street storm water catchment. Including the Sea Street Storm Water Assessment and separation of Center Street and Pleasant Street.	0	150,000
w&s * St. John Street	Lancaster Street to Civic #318 Dufferin Row and City Line to Maryanne Court	Install approx. 320 m of 300 mm storm sewer for separation, including design and construction management services. Funding contingent on the City obtaining CCBF Funding (2024-2028 Program).	625,000	0
w&s * Sydney Street	Broad Street to St. James Street	Install approx. 75m of new 1050 mm storm sewer, including design and construction management services. Project to be funded under Bilateral Funding.	294,000	106,000
TOTAL:			\$2,404,450	\$867,000



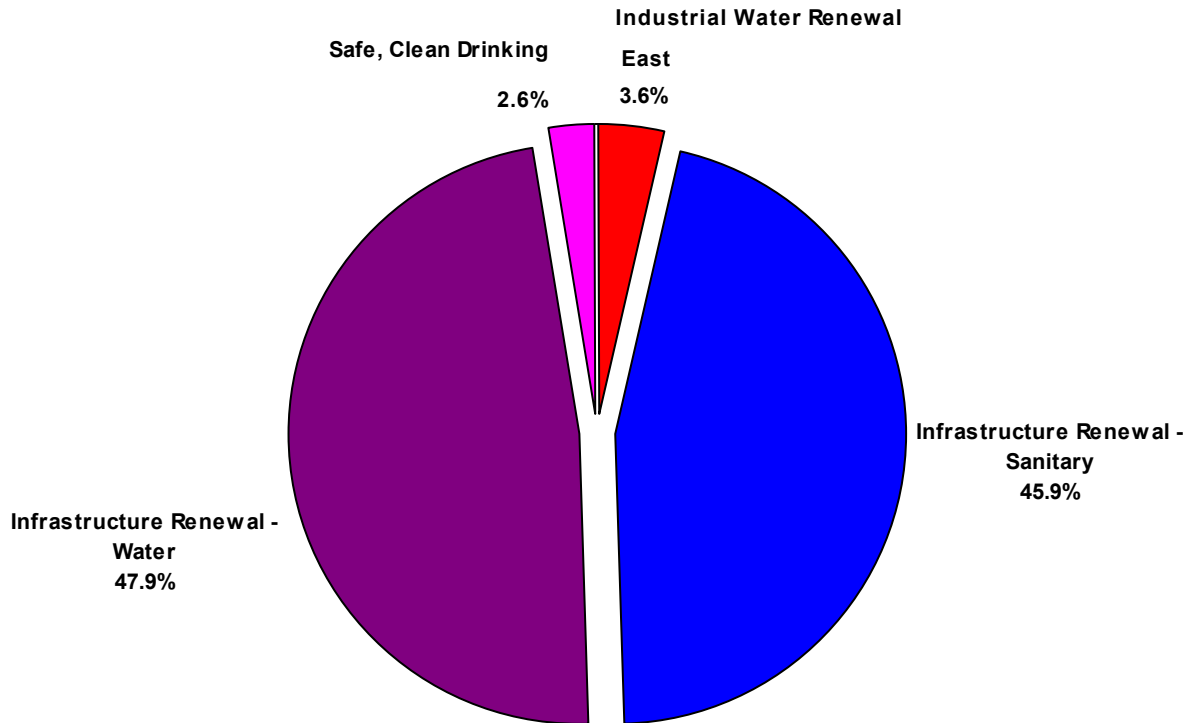
**THE CITY OF SAINT JOHN
SAINT JOHN WATER
CAPITAL PROGRAM SUMMARY
W & S UTILITY FUND**

14-Jul-24

Proposed Program Summary For - 2025

Category	No. of Projects	Other Share	Utility Share	Total
Industrial Water Renewal - East	2	\$276,960	\$300,040	\$577,000
Infrastructure Renewal - Sanitary	11	\$2,246,658	\$3,833,343	\$6,080,000
Infrastructure Renewal - Water	11	\$3,200,547	\$3,993,618	\$7,194,165
Safe, Clean Drinking Water	1	\$0	\$216,000	\$216,000
TOTALS:	25	\$5,724,165	\$8,343,000	\$14,067,165

Summary of Capital Costs (Utility Share)





**THE CITY OF SAINT JOHN
SAINT JOHN WATER
PROPOSED W & S FUND PROGRAM**

14-Jul-24

2025

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Industrial Water Renewal - East

Project	Location	Description	Other Share	Utility Share
* Loch Lomond Watershed	McBrien Lake Dams	Complete improvements to the access road to McBrien Lake Southwest Dam and complete a detailed design to renew the Southwest dam. (Phase 2 of 4) Other Share funding from Industrial users.	207,360	224,640
* Loch Lomond Watershed	Robertson Lake Dam	Design services to increase the flow capacity for discharging water through the concrete structure at the Robertson Lake Dam. Possible solutions may include fabrication of new stop logs or bulkheads. Other share funding from Industrial users.	69,600	75,400
<u>TOTAL:</u>			<u>\$276,960</u>	<u>\$300,040</u>



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SAINT JOHN WATER
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14-Jul-24

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Infrastructure Renewal - Sanitary

Project	Location	Description	Other Share	Utility Share
Asset Management	Various Locations	Complete an asset management assessment and plan for sanitary facilities that have vertical infrastructure.	0	50,000
Morna and Greenwood WWTP Improvements	139 Bay Crescent Dr. & 173 Karen St.	Upgrades to the Morna and Greenwood WWTP's.	0	700,000
WWPS Lift Station B	375 Dwyer Road	Replacement of a wastewater pumping station that ia at the end of its asset life to provide for reliable collection of wastewater, including design and construction management services.	0	1,100,000
* Charlotte Street	St James Street to Queen Square North	Renew approx. 50m of 375mm T.C. sanitary sewer, including design and construction management services. Project to be partially funded under Bilateral Funding.	131,994	48,006
* Sydney Street	Broad Street to St. James Street	Renew approx. 45m of 225mm T.C. (1888) with new 200mm sanitary sewer, including design and construction management services. Project to be partially funded under Bilateral Funding.	69,664	25,337
* WWPS Bridge Street	101 Bridge Street	Reconstruct lift station above flood level to provide for reliable collection of wastewater, including design and construction management services. Project to be partially funded under DMAF.	340,000	510,000
WWPS Kennebecasis 2	300 Kennebecasis Drive	Reconstruct lift station above flood level to provide for reliable collection of wastewater, including design and construction management services.		900,000
G&D* Heather Way	Dunnett Drive to Boyaner Crescent	Install approx. 180 m of new 300 mm sanitary sewer, including design and construction management services. Funding contingent on the City obtaining CCBF Funding (2024-2028 Program).	485,000	0
G&D* Retail Drive Area	Rockwood Avenue to Civic # 16	Renew approx. 125 m of 450mm sanitary sewer, including construction management services. Funding contingent on the City obtaining CCBF Funding (2024-2028 Program).	350,000	0
G&D* St. John Street	Lancaster Street to Civic #318 Dufferin Row and City Line to Maryanne Court	Renew approx. 320 m of 300 mm and 375 mm T.C. with a (sewer score of 3.5) with 375 mm sanitary sewer, including design and construction management services. Funding contingent on the City obtaining CCBF Funding (2024-2028 Program).	870,000	0



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Infrastructure Renewal - Sanitary

Project	Location	Description	Other Share	Utility Share
Structural lining	Various Locations	Structurally line and/or point repairs to existing sanitary sewers, including design and construction management services.	0	500,000
<u>TOTAL:</u>			<u>\$2,246,658</u>	<u>\$3,833,343</u>



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PROPOSED W & S FUND PROGRAM**

14-Jul-24

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Infrastructure Renewal - Water

Project	Location	Description	Other Share	Utility Share
Asset Management	Various Locations	Complete an asset management assessment and plan for Water facilities that have vertical infrastructure.	0	50,000
Fleet Replacement	Various Locations	Fleet Replacement for Saint John Water (\$875,000 from Fleet Reserve).	0	875,000
McAllister Drive	Moutain View Drive to Loch Lomond Road	Renew approx. 320m of 300mm C.I. watermain, including design and construction management services. Funding contingent on the City obtaining CCBF Funding (2024-2028 Program).	1,855,000	0
Water Pumping Station	Roxbury Drive	Investigate and complete conceptual design services for the construction of a new Water Booster Pumping Station.	0	75,000
* Charlotte Street	St James Street to Queen Square North	Renew approx. 50m of 250 mm C.I. watermain with new 250mm watermain, including design and construction management services. Project to be partially funded under Bilateral Funding.	164,972	60,000
Engineering Investigations and Design	Various locations	Funding for engineering investigations and design for various projects under the Water and Sanitary categories.	0	192,943
* Sydney Street	Broad Street to St. James Street	Renew approx. 90m of 200mm C.I. (1922) watermain, including design and construction management services. Project to be partially funded under Bilateral Funding.	180,575	65,675
Water Tank Improvements	Lakewood Heights	Supplemental funding for the rehabilitation of the existing Lakewood Heights Water Storage Tank.		2,450,000
G&D* St. John Street	Lancaster Street to Civic #318 Dufferin Row and City Line to Maryanne Court	Renew approx. 320 m of 200 mm watermain (1914), including design and construction management services. Funding contingent on the City obtaining CCBF Funding (2024-2028 Program).	1,000,000	0
Universal Metering	Various Locations	Installation of Meters for all 3 unit properties. (Phase 1)	0	125,000
Water Meters	Various Locations	Replacement of large commercial water meters, including design and construction management services. (Phase 2 of 2)	0	100,000

TOTAL: \$3,200,547 \$3,993,618



**THE CITY OF SAINT JOHN
SAINT JOHN WATER
PROPOSED W & S FUND PROGRAM**

14-Jul-24

2025

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Safe, Clean Drinking Water

Project	Location	Description	Other Share	Utility Share
Safe, Clean Drinking Water Program	Water Treatment Plant	Safe, Clean Drinking Water Program Contract annual Rehabilitation Payments for the Treatment plant.	0	216,000
<u>TOTAL:</u>			<u>\$0</u>	<u>\$216,000</u>

**Small City,
Big Heart.**

**2025 Draft General and Utility
Fund Capital Budget**



2025 Draft General Fund Capital Budget

2025 Capital Budget Inputs

- Asset Management Plan
- Council Priorities
- Plan SJ/Play SJ/Move SJ
- Central Peninsula Neighborhood Plan
- Capital Budget Policy
- Debt Management Policy
- Climate Change
- Long Term Financial Plan
- Funding Programs



2025 Draft General Fund and Utility Fund Capital Budgets

General Fund Capital Budget - \$39,902,363

- City Share - \$21,150,000
- Other Share - \$18,752,363

Utility Fund Capital Budget - \$14,067,165

- Utility Share- \$8,343,000
- Other Share - \$5,724,165



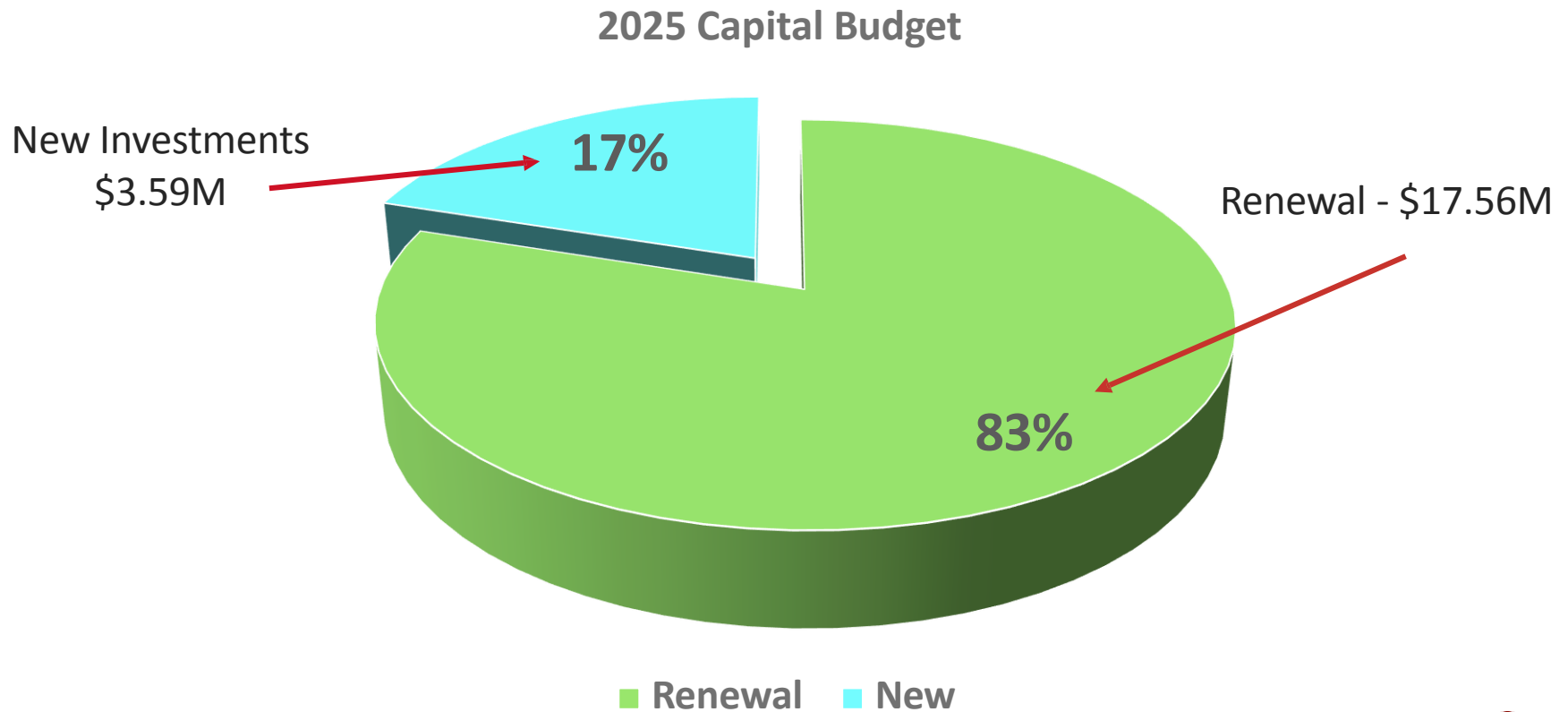
SAINT JOHN



2025 Draft General Fund Capital Budget

2025 Capital Budget – aligns with Capital Budget Policy

- City Share - 80% Renewal, 20% New Capital Investment



2025 General Fund Draft Capital Budget

City Share – General Fund - \$21,150,000

- City Debt - \$9,000,000
- Pay As you Go - \$6,300,000
- Fleet/IT/Capital Reserves - \$5,850,000

Continued focus on Financial Principles

- Targeting 25% reduction on infrastructure deficit over 10 years
- Continue to focus on pay as go by maintaining or increasing annually
- Reduction of debt by 25% over next 10 years



2025 General Fund Draft Capital Budget

Other Share – \$18,752,363

Funding From

- Regional Development Corporation (RDC)
- Regional Facilities Partners
- Canadian Community Building Fund (CCBF)
- Integrated Bilateral Funding
- Envision Saint John
- Atlantic Canada Opportunities Agency (ACOA)
- Federal Rail Safety Improvement Program

- This funding allows more investment in

- Regional Facilities
- Tourism – Former Barbour's General Store
- Active Transportation – Harbour Passage
- Asphalt Resurfacing, Curb and Sidewalk Renewal
- Street Reconstruction and Reimagination
- Traffic Safety
- Sewer Separation



2025 Investment in New Assets

- Reimagination of the Barbour's General Store Site
- Extension of Harbour Passage (The Cove)
- New Tractor for Harbour Passage
- Upgrades to Rainbow Park (Phase 1)
- Vehicle and Asset Storage for Police
- New permanent traffic island – Thorne Avenue
- Retail Drive Realignment Project
- New Roundabout



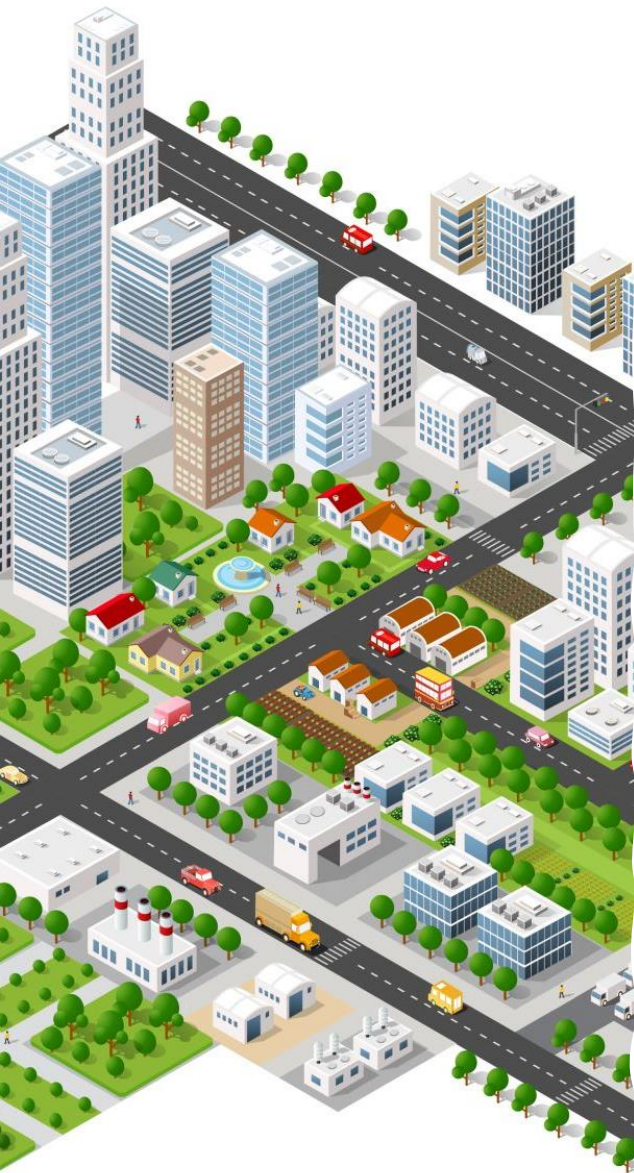
Overview of 2025 Investments in Existing Assets

- ERP Replacement Project - \$2,500,000
- Saint John Fire – Ladder Truck Replacement Phase 1 - \$1,000,000
- Regional Facilities
 - CGAC - \$450,000
 - TD Station \$1,435,000
 - Arts Centre - \$27,000
- City Market – \$500,000 to advance Strategic Plan
- Various Fire Stations - \$323,000
- Arenas - \$284,000
- Union Street Tunnel - \$650,000

Overview of 2025 Investments in Existing Assets (cont.)



-
- Parks and Recreation
 - Lily Lake Pavilion - \$600,000
 - Parks and Recreation Asset Assessment Plan - \$250,000
 - Ellerdale Street Park Fence - \$100,000
 - Saint John Police - \$886,000
 - Upgrade Records Management System
 - Patrol equipment
 - Camera Replacement
 - Saint John Transit - \$2,680,000
 - Asphalt Curb/Sidewalks - \$3,000,000



Overview of 2025 Investments in Existing Assets (cont.)

- Road Reconstruction Projects - \$5,597,900
 - Canterbury Street – Princess to Duke
 - Glen Road – Simpson to Connught
 - St John Street – Various sections
 - Sydney Street – Broad to St. James
 - Roadway Reconstruction
- Various Storm and Dam Projects - \$820,000
 - Glen Falls Dam
 - Mystery Lake
 - Sea Street
 - Rainbow Park
- Guide Rail Replacement - \$100,000 Various locations

Saint John Water – 2025 Draft Capital Budget



A vertical photograph on the left side of the slide shows clear water being poured from above into a tall, clear glass. The water is captured in motion, creating a dynamic splash and numerous bubbles. Inside the glass, there are several large, clear ice cubes. The background is a soft, light blue gradient.

Saint John Water – 2025 Draft Capital Budget

- Proposed 2025 Capital Budget - \$14,067,165
- Utility Share – \$8,343,000 funded from Capital from Operating (pay as you go and reserves)
- Funding from other sources - \$5,724,165
 - Disaster Mitigation Adaptation Funding
 - Canada Community Building Fund
 - Integrated Bi-lateral funding
 - Industrial Reserves
- **No new borrowing for 2025 Capital program**



Saint John Water – 2025 Draft Capital Budget

- Saint John Water investments are much more than replacing pipes under a street;
 - Climate Change/Environment – investments include reconstruction of wastewater lift stations above flood level to ensure reliable collection of wastewater, protect the environment
 - Enhancing the reliability of the water and wastewater systems
 - Watershed Improvements
 - Investment to ensure the City can meet its growth objectives.

Saint John Water – 2025 Draft Capital Budget

- Significant Investments in Sanitary System
 - Wastewater Pumping Stations
 - Dwyer Road - \$1,100,000
 - Bridge Street - \$850,000
 - Kennebecasis Drive - \$900,000
 - Wastewater Treatment Plants - \$700,000
 - Morna and Greenwood
 - Sanitary Sewer Replacement
 - Charlotte Street - \$180,000
 - Heatherway - \$485,000
 - Retail Drive Area - \$350,000
 - St. John Street - \$870,000



Saint John Water – 2025 Draft Capital Budget

- Significant Investments in Water Network
 - Watermain Renewal
 - McAllister Drive - \$1,855,000
 - Charlotte Street - \$224,972
 - Sydney Street - \$246,250
 - Saint John Street - \$1,000,000
 - Rehabilitation of Water Storage Tank Lakewood Heights - \$2,450,000
 - Universal Metering for 3 Unit Properties – Phase 1 of 3 - \$125,000
 - Large Commercial Water Meter Replacement - \$100,000 (Phase 2)





Conclusion

- This presentation is for information purposes for the Finance Committee
- Staff welcome any questions, feedback on the draft budget
- Final draft will be brought back to Finance Committee in September for approval

Shape Your Budget: 2025

SURVEY RESPONSE REPORT

01 May 2024 - 17 July 2024

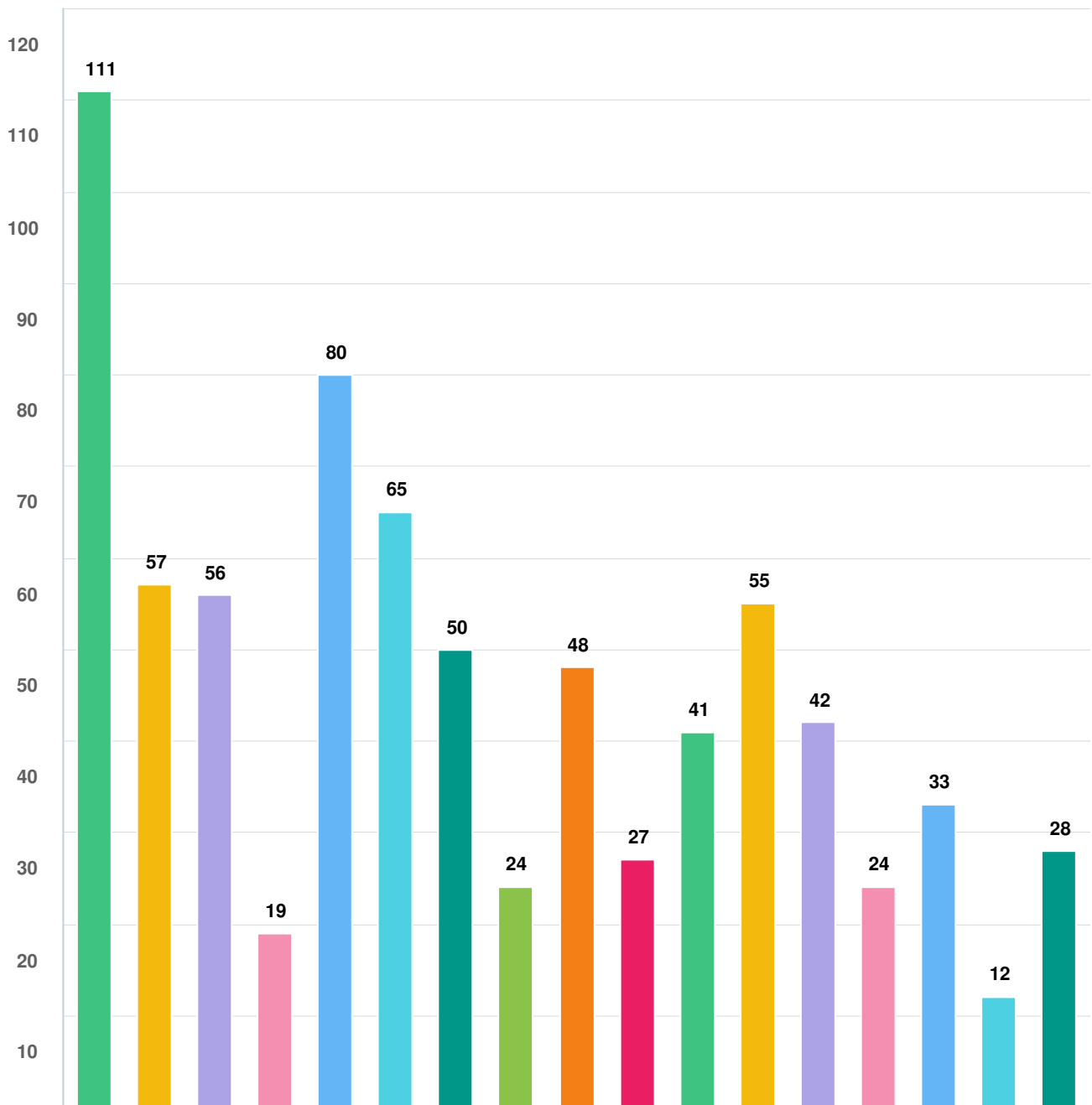
PROJECT NAME:

Shape Your Budget



SURVEY QUESTIONS

Q1 What are your top 5 spending priorities for the 2025 Budget?

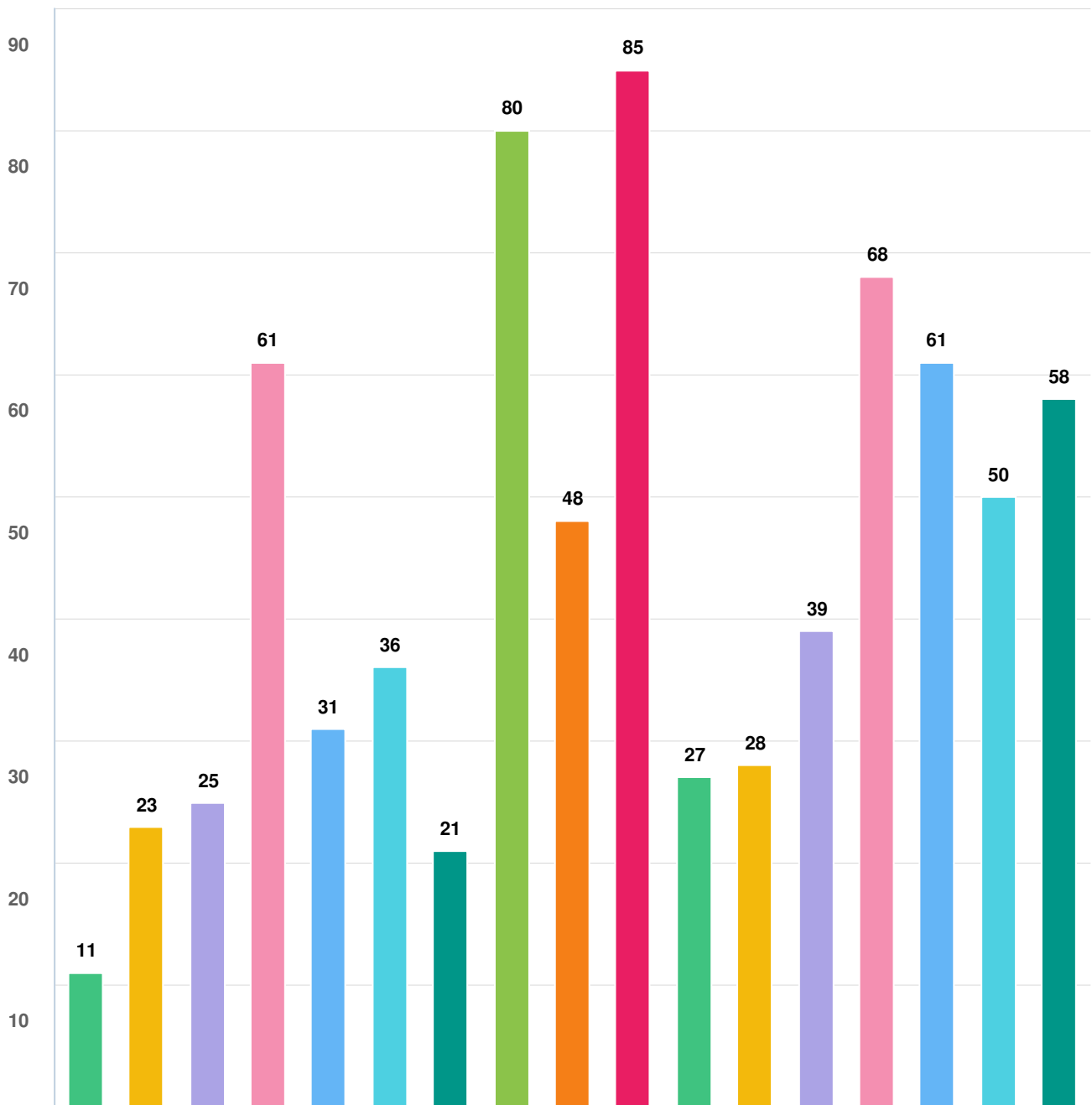


Question options

- Roads and sidewalks ● Snow plowing ● Parks and recreation facilities ● Recreation programming
- Affordable housing advocacy ● Police services ● Fire services ● Climate action
- Active transportation (cycling, walking, trails, etc.) ● Arts and culture ● Garbage and recycling
- Economic development ● Transit services ● By-law services and enforcement ● Community programming
- Stormwater management ● Traffic management

*Optional question (158 response(s), 1 skipped)
Question type: Checkbox Question*

Q2 What are your lowest 5 spending priorities for the 2025 Budget?

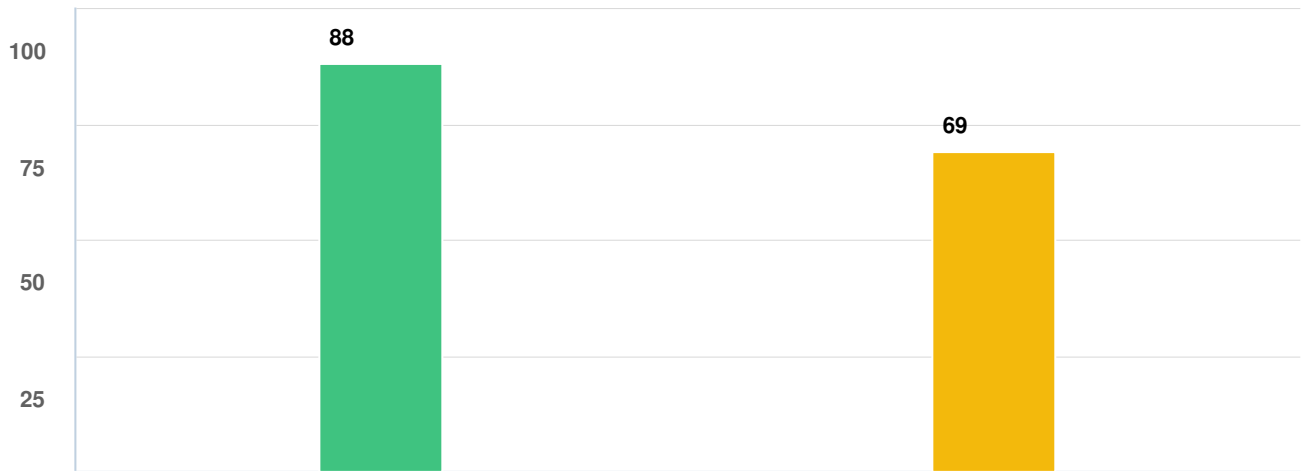


Question options

- Roads and sidewalks ● Snow plowing ● Parks and recreation facilities ● Recreation programming
- Affordable housing advocacy ● Police services ● Fire services ● Climate action
- Active transportation (cycling, walking, trails, etc.) ● Arts and culture ● Garbage and recycling
- Economic development ● Transit services ● By-law services and enforcement ● Community programming
- Stormwater management ● Traffic management

*Optional question (157 response(s), 2 skipped)
Question type: Checkbox Question*

Q3 | If the City exceeded tax base growth targets for 2025 and therefore had the option to reduce the property tax rate or incre...

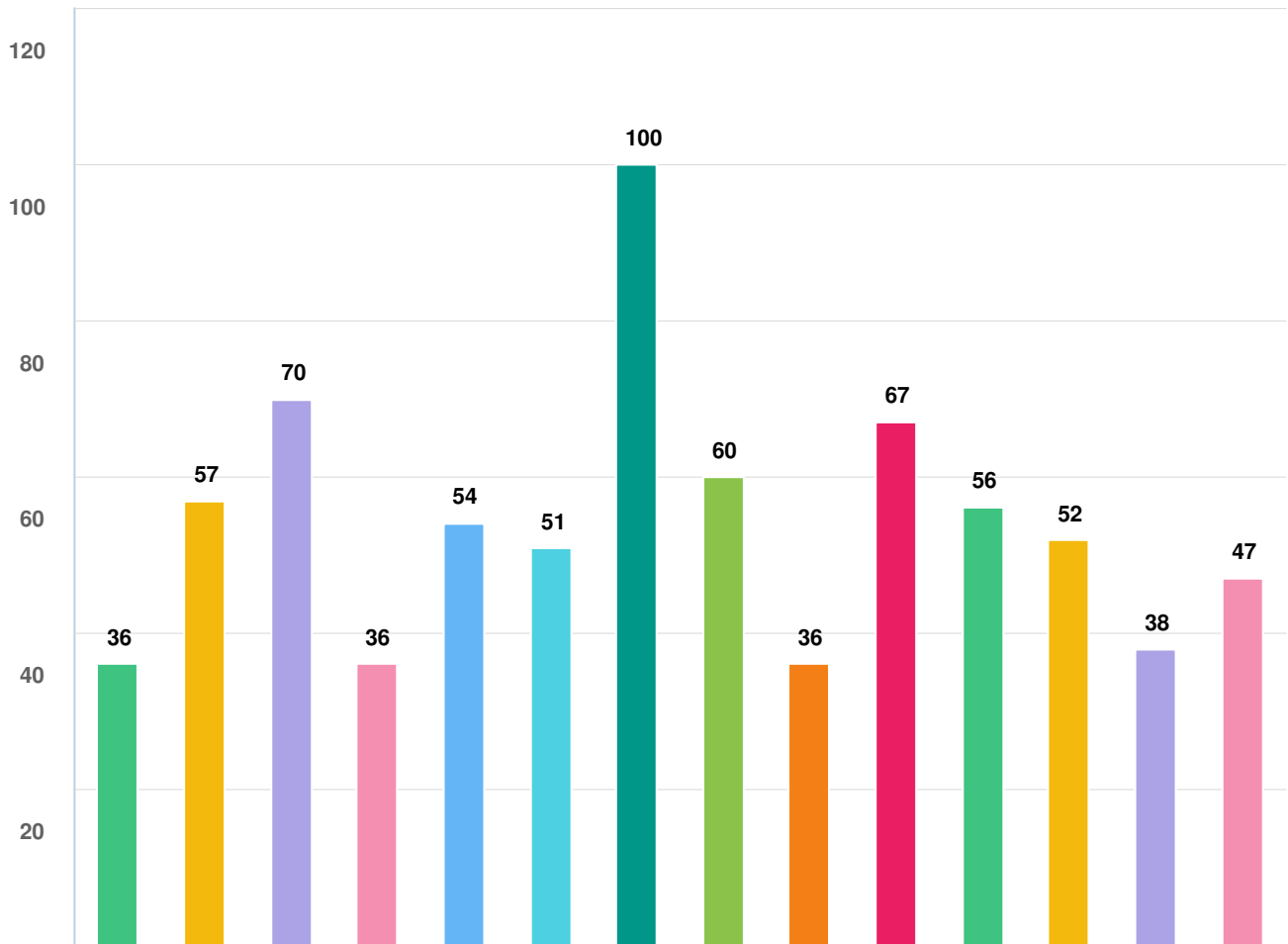


Question options

- Reduce property tax rate
- Increase service levels based on your top 5 services chosen in previous question

Optional question (157 response(s), 2 skipped)
Question type: Checkbox Question

Q4 The 10-year strategic plan has been developed to build upon the City's vision and mission to establish an overarching strat...



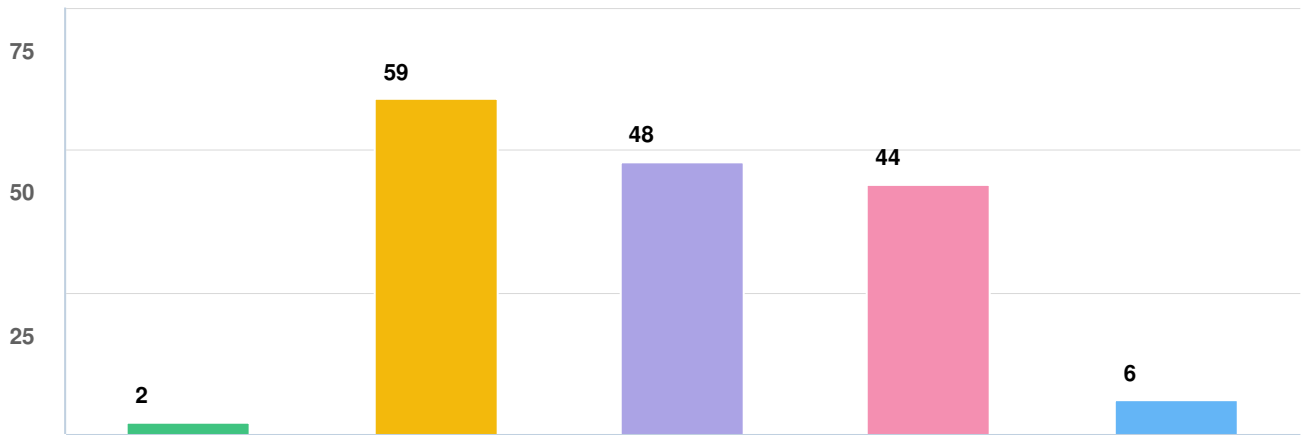
Question options

- Foster new partnerships to ensure Saint John remains an arts and culture destination
- Work towards achieving the recommendations of PlaySJ with a proportional share increase of 5% to current parks and recreation budgets
- Establish and implement a plan to address the social needs of the community that supports inclusion, diversity, equity and quality of life
- Provide increased opportunities to engage a more diverse population for civic pride, participation, beautification, and community partnerships
- Grow our property tax base by 3% annually, including at least 1% of new build assessment
- Grow our population to 85,000 from the current population of 70,000
- Champion for fair regional cost sharing and property tax reform that recognizes the City's contributions to the region and province
- Protect our environment
- Deliver excellence in serving our customers to defined service levels
- Build and invest in transit and active transportation to increase overall sustainable transportation usage to 20%
- Deliver sustainable public safety programs that meet the needs of a growing and diverse community
- Deliver excellence in financial stewardship
- Strengthen the competitiveness of the water utility in comparison to municipalities with similar service and infrastructure
- Focus on continuously improving as a high-performance public service organization

Optional question (159 response(s), 0 skipped)

Question type: Checkbox Question

Q5 Overall, how would you rate the City in terms of the programs, services and value for your tax dollars?

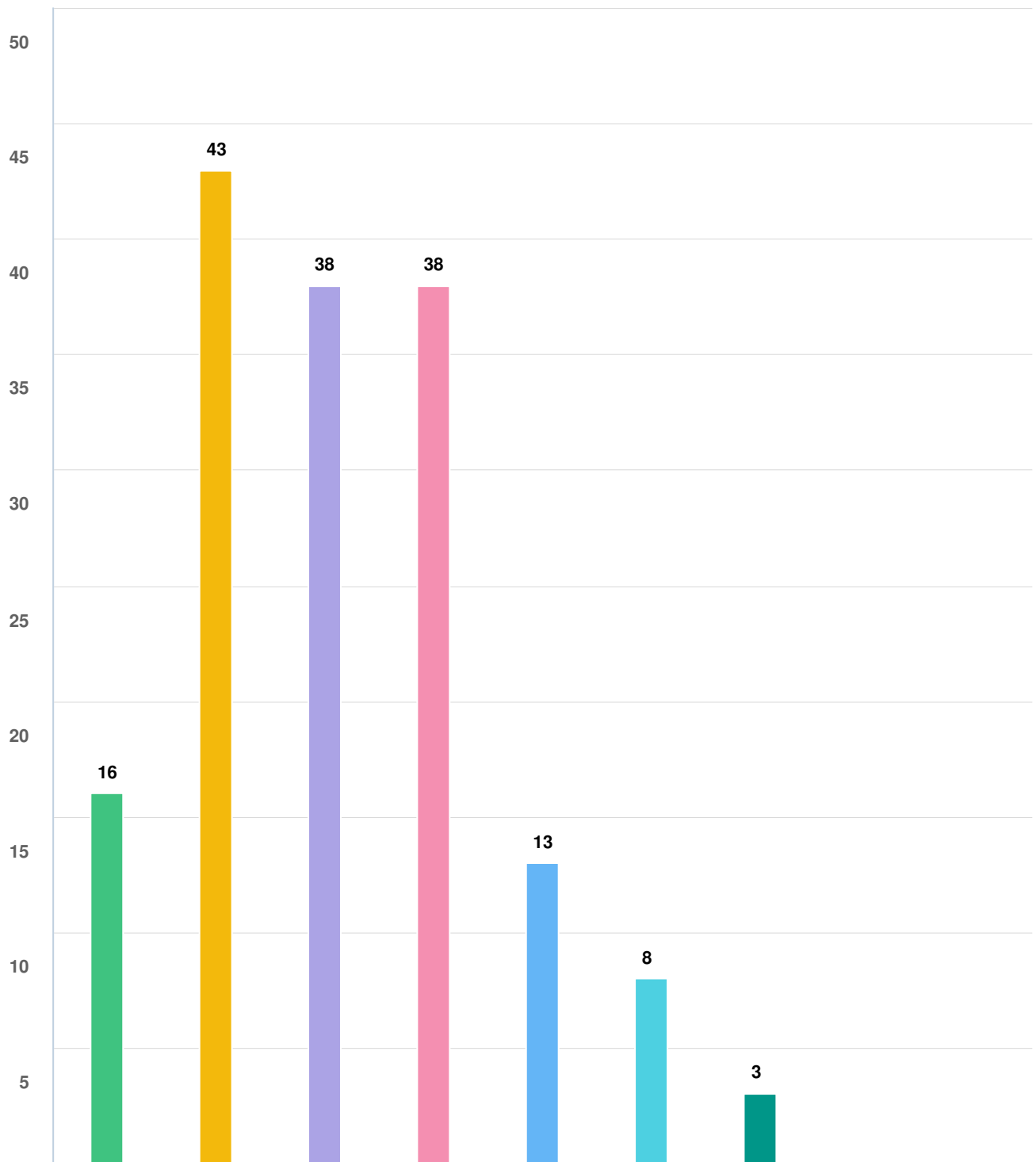


Question options

- Very good value for your tax dollars
- Fairly good value for your tax dollars
- Fairly poor value for your tax dollars
- Very poor value for your tax dollars
- Don't know

Optional question (159 response(s), 0 skipped)
Question type: Checkbox Question

Q6 Please select from the following age ranges

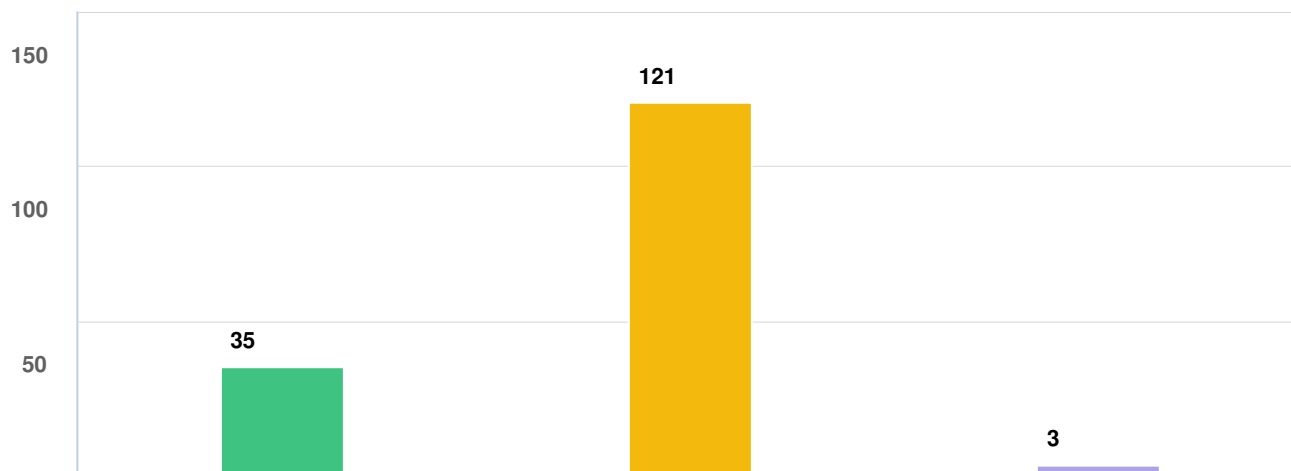


Question options

- 20-29
- 30-39
- 40-49
- 50-59
- 60-69
- 70-79
- Prefer not to answer
- 0-19
- 80 +

Optional question (159 response(s), 0 skipped)
Question type: Checkbox Question

Q7 Have you moved to Saint John within the past 5 years?

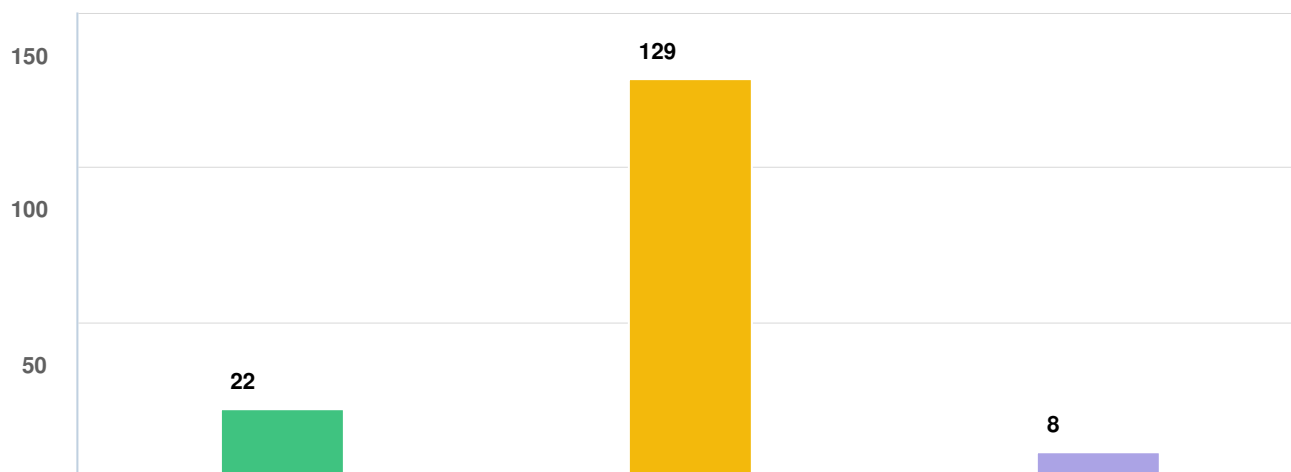


Question options

- Yes
- No
- Prefer not to answer

Optional question (159 response(s), 0 skipped)
Question type: Checkbox Question

Q8 Do you operate a business in Saint John?

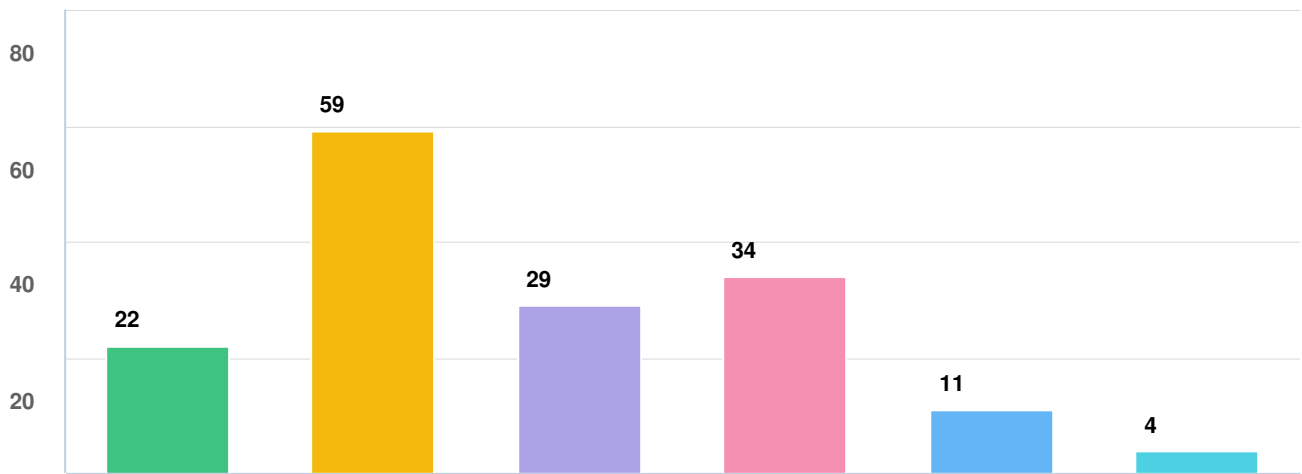


Question options

- Yes
- No
- Prefer not to answer

Optional question (159 response(s), 0 skipped)
Question type: Checkbox Question

Q9 What best describes your household?

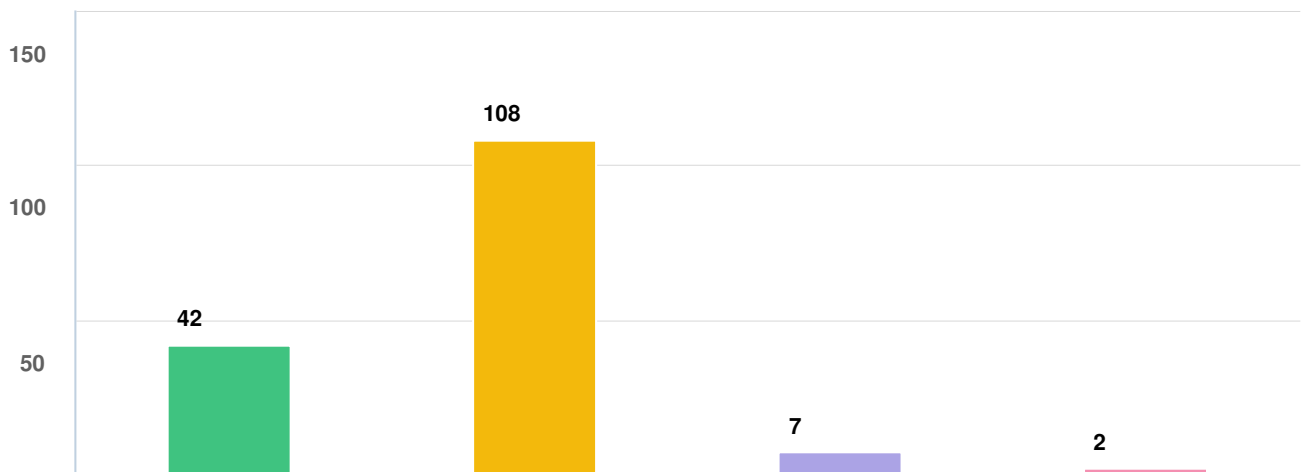


Question options

- One person
- Two person
- Three person
- Four person
- Five or more persons
- Prefer not to answer

Optional question (159 response(s), 0 skipped)
Question type: Checkbox Question

Q10 What is your current housing situation?

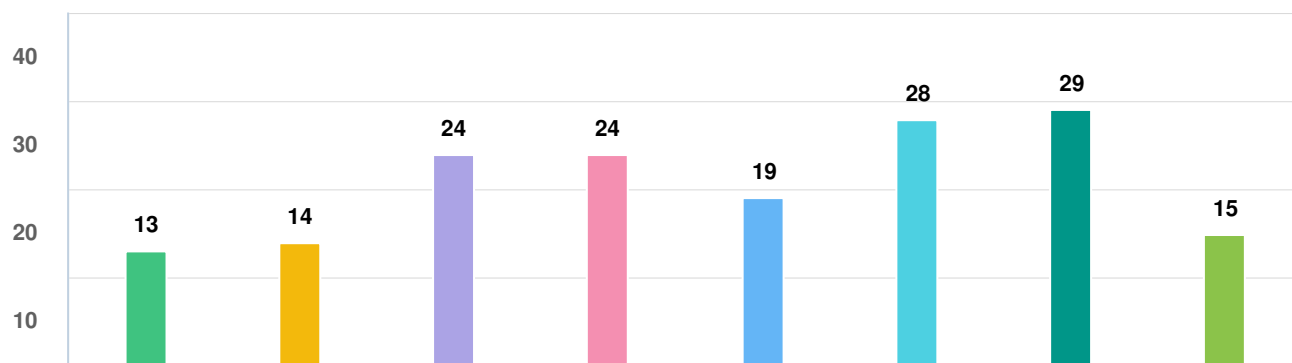


Question options

- Rent
- Own
- Prefer not to answer
- Other (please specify)

Optional question (159 response(s), 0 skipped)
Question type: Checkbox Question

Q11 | The City of Saint John strives to be and values a welcoming city that pulsates with diversity. Please check any of the foll...



Question options

- Indigenous (meaning the original peoples of North America and their descendants)
- Racialized person (as defined by Statistics Canada)
- Person with disabilities (as defined in Canada's Federal Disability Reference Guide)
- Neurodivergent
- Youth (meaning between the ages of 18-29)
- LGBTQIA2S+
- Senior
- Recent immigrant (past 10 years)

Optional question (92 response(s), 67 skipped)
Question type: Checkbox Question

Q12 | Do you have any suggestions on how the City of Saint John could generate revenue, reduce operational spending, or find efficiencies?

Screen Name Redacted

5/28/2024 12:58 PM

Outsource arena services.

Screen Name Redacted

5/28/2024 01:00 PM

Stop wasting money on 'fluff' and hire more police so I am not terrified to leave my apt after being grabbed in king Sq in broad daylight....there are more druggies than police and this is the most dangerous city in the Maritimes but this 'Mayor' and council insist on slapping lipstick on a pig and ignoring safety. Just listen to the citizens on the street, they are all disgusted with this city which has become a dump.

Screen Name Redacted

5/28/2024 01:01 PM

I believe enforcing bylaws/fines pertaining to litter/trash and animal feces, etc. on public streets/sidewalks could generate small, but significant revenue and ultimately, hopefully result in a cleaner looking space.

Screen Name Redacted

5/28/2024 01:03 PM

We need to invest in staff to maintain bylaw enforcements ...the city is getting shabby looking because of lack of bylaw officers and enforcement .Side walks are frequently littered with large amounts of trash ..construction signs left toppled over on streets and sidewalks ..long after the project is not in process...there was a dumpster parked on a sidewalk on my street for over a year with inconsistent building activity occurring but the sidewalk blocked and created parking spaces to be iffy! If Saint John wants be a tourist or immigrant destination we need to be conscious of the image ..not all efforts focusing on market square development (which is good) but at what cost to ignoring the whole uptown., we have an incredible city with outstanding architecture but it's getting run down looking.

Screen Name Redacted

5/28/2024 01:11 PM

Advocate to the province for the past share of traffic fine revenue to return to the municipality. Since it has gone from a 50/50 NB/SJ to a 100/0 NB/SJ, there is less enforcement which not only reduces top line revenue for SJ, but also puts the public in higher danger. Put in place an steep annual fee for empty lots (southern peninsula only) and vacant/condemned buildings (city wide). This will disincentivise vacant land owners to just hold land and incentivise owners of defunct properties to either sell to developers, or invest to have the property brought to code. This would add much needed inventory on the rental market which would positively impact rental rates for

renters.

Screen Name Redacted

5/28/2024 01:17 PM

Stop the crazy spending on bike lanes. A survey should be done to gauge bike use before sinking millions into infrastructure. Any other province/ city has criteria that has to be met before dedicated bike lanes are installed. Why don't we?

Screen Name Redacted

5/28/2024 01:20 PM

The City of Saint John continues to miss out on spending generated through sports tourism and in particular through events that we cannot host as we don't have the right ice rinks. We really need to get a multi-ice surface facility built by the fieldhouse to attract more tournaments and events. Saint John is missing out on hotel stays, restaurant spending and shopping related to regular season and spring hockey tournaments. Moncton and Fredericton both have the multi-ice surface facilities that set them up for events to go to their region. Saint John has the best location at EPR and it could really become a sports tourism hub with this built. Build a 2-sheet pad at the minimum but a 4-ice surface would be best. (Look at the Superior Propane Centre, RBC Centre in Dartmouth, HRM 4 Pad in Bedford.) We need these facilities to attract people to the region. To generate more revenue: -encourage more development in Milledgeville. It's expensive to build there with all of the rock that needs to be broken through to build on but it's the best area to live and we should grow it. Provide some incentives for developers per lot built. More homes mean more tax revenue. -do whatever we can as a City to attract developers to build apartments in Uptown Saint John. If the developer of 99 King can't pull it off on his own, help find partners. This will help us grow our population and bring in tax dollars. Once the momentum starts, we can be like Moncton and grow! -Sell more advertising in city owned facilities to generate more revenue. (Rinks, Parks) -Create more pad ready industrial park sites. We miss out due to our parks with the private sector owners holding land and not selling. Create more options and spend money to make the sites move in ready like they are doing in Moncton. No more excuses...find a way to get it done. Follow the City of Edmundston model with their industrial park development fund as another reason for a company to choose NB. We haven't been growing like other places so what we've been doing isn't working. Saint John can be great, but we need a multi-ice surface, more housing and people to truly thrive.

Screen Name Redacted

5/28/2024 01:28 PM

I know that it's not possible to have progressive property tax rate. But I have a suggestion that would do the same. If the city increases the property tax rate, meanwhile introduces a rebate that is based on the family size, and is receivable by everyone living in the city. This will have a similar effect as a progressive tax rate, while also helping

families.

Screen Name Redacted

5/28/2024 01:37 PM

Stop wasting money on managers managing managers. Support boots on the ground which in turn provide customer service to its citizens.

Screen Name Redacted

5/28/2024 01:44 PM

Higher taxes for big industry in Saint John.

Screen Name Redacted

5/28/2024 01:44 PM

Don't lower property taxes any further . We are very competitive now and now lack services to maintain this rapid growth . Theft is killing businesses bottom lines. It's rampant in Saint John , I work for a major retailer

Screen Name Redacted

5/28/2024 01:50 PM

Please stop trying to expand into new projects and areas of policy. As it stands, we face serious issues with road quality, floodwater problems in certain segments of the city, questionable policy responsiveness, inaccurate and incomplete processes in terms of re-zoning procedures and the deliberate ignoring of advisory committees' requests by city staff on matters including the recent re-zoning and approvals at 1660 manawagonish - where PAC recommendations were not captured in its report and omitted at council and where local concerns were also largely ignored. Beyond that - we have dangerous potholes in city roads all over, never ending troubles with the bridge - which seems to have a glacial schedule for repair. Also - we have far far far too many administrative staff and staff not in any way connected to municipal services paid for by severely overtaxed taxpayers. There is an ongoing affordability crisis. City should not be dreaming up new programs when basic services are in disrepair and taxpayers face the squeeze of inflationary federal policies, stacks of carbon tax, and provincial taxes as well.

Screen Name Redacted

5/28/2024 01:58 PM

Amalgate with quisquam, rothesay and grand bay so our taxes aren't so high for the little services we receive. My property taxes are skyrocketing. I have NO sidewalks, NO firehydrants, NO transit! Ridiculous!

Screen Name Redacted

5/28/2024 02:02 PM

But land, build housing, use the BRRR method. Become the landlord for the city and kick out the greedy private landowners.

Screen Name Redacted

5/28/2024 02:03 PM

Every other city in our province has prioritized recreation and built new facilities. Maintained fields and green space (not attempt to sell

these areas which you will never get back and is very short sighted). Rinks should be a huge priority as this brings much needed money to our city and hotels during slow winter months. The ball and soccer fields are terrible and cost more than every neighboring town and city. If you improve recreational facilities you will be able to charge a premium and fill them. Stop spending all of the tax money uptown or in low income neighborhoods. You have many neighborhoods in the city seeing huge growth with many middle class families that are choosing to live here, but they will not stay if you do not improve parks in them. You can reduce operational spending in the long term by tackling dilapidated parks and fields now instead of future councils having to raise money for brand new facilities. The city also has way too much management and not enough skilled workers. Reduce the city management by 50% and hire more staff to maintain and fix our city.

Screen Name Redacted

5/28/2024 02:11 PM

increase population. Go back to the basics for this. Make the city a safer place which will attract more people. Get a grip on the drug problem and increase public safety services. Stop cutting!!!

Screen Name Redacted

5/28/2024 02:15 PM

Create a "Parking Benefits District" in the neighbourhoods that currently are subject to alternate side street parking. This would be in the form a street parking permit for residents; a small fee, \$10-\$20 year that would be re-invested back into the neighbourhood. The fund would be managed by a Parking District Advisory Committee made up of residents. This dovetails nicely with the abolition of parking mandates.

Screen Name Redacted

5/28/2024 02:17 PM

Too much empty, vacant land. Build affordable housing and kick out Greedy landlords. Enough is enough. Your people are literally starving and dying,

Screen Name Redacted

5/28/2024 02:25 PM

Reduce the personal vehicle usage. (lunch pick-ups, driving to scenic spots for coffee breaks, etc -- all of which consume tax payer dollars)

Screen Name Redacted

5/28/2024 02:28 PM

Reinstate the 5 day work week instead of current 4. One stop shop needs better oversight, it is greatly hindering growth. City should reach out to businesses and construction companies to gather thoughts and feedback on how to improve inspection and permit services. Garbage restrictions need to be lifted from current bin as it is a tax payer funded service. Which impacts the look of our city and stops illegal dumping. If current bin system is retained we should look at going back to weekly service.

Screen Name Redacted

5/28/2024 02:28 PM

I would focus a fair bit on the uptown, as I wouldn't exactly call it "vibrant" any time after 8 PM. However, I think I liked Calgary's idea of turning every neighborhood into a self-sufficient unit. You never had to go far to get groceries, gas, restaurants, etc, because they just copied/pasted neighborhood plans with everything in them. It could be a good model for Saint John, because everything right now is SOOOO spaced out and hard to get to. Lastly, do more to encourage people to come out at night. The city is pulsing during the day, but we're missing a lot of hours at night that could be generating sales taxes.

Screen Name Redacted

5/28/2024 02:34 PM

Review and update bulk item removal procedure to be more inclusive or replace with Spring Cleanup to reduce illegal dumping and entice residents to clean up properties.

Screen Name Redacted

5/28/2024 02:35 PM

Implement and install water meters. Right now there is no incentive to conserve water with a flat rate-based system. Additionally, it's unfair for someone living alone in their home to be paying the same price for water as a family of seven. Water meters would force people to be aware of their water consumption and be more conservative of its usage. As a single person and one who doesn't abuse the use of water, honestly, I pay way too much for water/sewer. My hairdresser has a water meter, because she has a business in her home that uses water, so she had to get one. She is paying HALF per month of what I'm paying. Thanks for asking.

Screen Name Redacted

5/28/2024 02:37 PM

You know there are serious problems in the city when the elected officials that we voted for based on their campaigns are not competent enough to make decisions to improve the city.

Screen Name Redacted

5/28/2024 03:09 PM

Increase the minimum wage to 27\$ /hr

Screen Name Redacted

5/28/2024 03:10 PM

Actually enforce parking laws and speed limits! More traffic enforcement could generate significant revenue. Put recycling bins back into place that are accessible particularly for apartment dwellers. I didn't put "moved into Saint John in past 5 years" because I lived in an apartment before, moved outside the city limits for a while, then separated from my kid's other parent and bought a house in the city; we definitely need property tax reform. Taxing big corporations more would be another good source of revenue.

Screen Name Redacted

5/28/2024 03:12 PM

Amalgamate with surrounding communities; reduce spending on police and fire services and divert it to community culture (area 506, container village, rob fest, queen square market, moonlight bazaar); reduce property tax rates; amend the process for property tax appeals; grow uptown

Screen Name Redacted

5/28/2024 03:15 PM

I would like to see water meters implemented. As a person who has experienced this usage, not only would it low some water bills but would cause those who waste water (ex. personal car washing) to manage their usage better. A fare approach. A strong connection between communities & public services. This provides opportunities to build understanding, trust and community connections. It may not help reduce spending immediately but in the long run it can reduce crime rates, community degradation. Thank you

Screen Name Redacted

5/28/2024 03:25 PM

Collect the fair amount of tax on property owned by Irving.

Screen Name Redacted

5/28/2024 03:40 PM

The painting of cross walks is slow, cumbersome and involves a lot of workers.a laser can line you up to a point to keep you straight and there are airless sprayers. A lot of city trucks driving around,hiding at Rockwood park with multiple workers

Screen Name Redacted

5/28/2024 03:46 PM

Make our city look more clean such as HarbourBridge and brush clean up so tourist doesn't have a sense that our city looks dirty. I find our city doesn't do enough on this issue. Stop closing the Harbour bridge for 9 months of the year, should be working 24/7 on this bridge as it is the main through way in our city.

Screen Name Redacted

5/28/2024 04:01 PM

Stop wasting money on gay pride, immigrants and uptown. Start focusing on housing and people who have lived here all their lives.this city is a disgrace uptown is not sage and their is other parts of town besides uptown that need attention

Screen Name Redacted

5/28/2024 04:03 PM

The outlying communities should be paying a much greater share of the city expenses.

Screen Name Redacted

5/28/2024 04:09 PM

Hire trained Service Designers! We exist right here in New Brunswick and we could really help things work much better.

Screen Name Redacted

5/28/2024 04:18 PM

Tax reform! More of our tax dollars need to stay in our city! Large corporations need to pay their fair share. Industry needs to pay their fair share. Public transportation is not easy to navigate. It is not readily available. And it needs to be. The up town is a dive. Too many dilapidated buildings. Too many slum lords. With nothing happening anymore to go to the city centre. Ring back loyalist days and such events.

Screen Name Redacted

5/28/2024 04:57 PM

Keep advocating for fair, equitable property tax valuations for the municipality. The City can't really cut any more.

Screen Name Redacted

5/28/2024 05:02 PM

Make Rockwood Park a better destination for families and have fun activities in it as opposed to just uptown. Fisher Lakes has been left to fester and the area needs a serious makeover. Maybe put out a community help request and see if people would volunteer some time to help clean it up and get the Canteen and changing rooms renovated and reopened and add to it a rentable party space for weddings and anniversaries etc. Lily lake has been given a facelift, it's time to focus elsewhere. The paths are in poor shape and the playground is almost unsafe in places with rust patches and holes in the flooring. Please, put some focus on making Rockwood something to truly be proud of and then market the heck out of it. Add tree climbing areas, similar to near Dominion Park. Really make it a huge draw for locals and tourists. Have a summer fair. There's lots of things that could be done that would increase revenue and make it a wonderful spot for locals. I remember it being paaaacked all summer as a kid. The area was well maintained and there were events constantly. I think it could be that again but more inclusive of the diverse population we have now.

Screen Name Redacted

5/28/2024 05:09 PM

1. Remove wasteful spending with public funds. E.g. legal department spending \$20,000 on a painting and then another \$4,000 painting the legal office so it goes with the new painting. There is likely a lot more wasteful spending in other departments. 2. The union costs are a massive burden on the city. De-unionizing the city would save a fortune. 3. Uptown has recently turned into an area filled with high crime and high drug activity. There is much more crime than is being reported because everyone knows that nothing happens when reporting petty crime unless you give the exact name and address of person that did it. The city needs police officers walking the streets uptown on a regular basis.

Screen Name Redacted

5/28/2024 05:27 PM

Demolish abandoned houses and sell the land. Move a portion of the homeless people out of city and force the valley to have a shelter.

Stop spending any funds on things like the pride parade. Add a "yearly property fee" to foreign owned (non-owner occupied) dwellings
Reduce investing in 'vulnerable' neighbourhoods. I am tired of a disproportionate amount of tax money going to those areas of the city.

Screen Name Redacted

5/28/2024 05:54 PM

Lease or sell unused city properties. Reduce the size of city council.
Continue waterfront development. If not already doing so, outsource payroll.

Screen Name Redacted

5/28/2024 06:01 PM

Yes stop having a bunch of city vehicles driving around with one worker in it doing nothing.

Screen Name Redacted

5/28/2024 06:52 PM

The city traffic is becoming very serious issue, with a lot of people moving from out of province, driving habits have completely changed and became dangerous specially with our very unique road infrastructure, this needs to be addressed by local law enforcement officers and city planners to ensure safe roads for everyone.

Screen Name Redacted

5/28/2024 07:05 PM

GET A PERSON TO BE A VROSSONG GAURD AT BAY-VIEW ELEMENTARY . One of the busiest roads and no crossing guard....

Screen Name Redacted

5/28/2024 07:22 PM

Building owners should be responsible for front sidewalk cleaning all year long. This would allow city workers to focus on other duties.

Screen Name Redacted

5/28/2024 07:34 PM

City needs to look at other cities and fight with provincial government. Maybe we should all strike to get the property tax rates right. We are not growing how we should be

Screen Name Redacted

5/28/2024 08:10 PM

To the City Council: I suggest reconsidering the current approach of paying contractors by the hour for city jobs. After a tender, contractors work on a contract with a specific completion deadline. However, hourly payment can lead to inefficiency and laziness. For example, workers might spend minimal time working and the rest of their hours standing around, chatting, and smoking. Since they get paid by the hour, there is no incentive for them to be productive. It might be more effective to implement a payment structure that rewards timely and efficient completion of work.

Screen Name Redacted

Focus spending on things that benefit local businesses. If you want

5/28/2024 08:18 PM

15000 more people, they will come because there are job opportunities for them. More people bigger tax base. Streamline the permitting process for new builds and renovations so that new builds and improvements can be completed more efficiently. More housing and buildings for more people and jobs. Increase funding for police and crime prevention programs. Families move to safe cities. Saint John often does not fit that description. Don't spend on fluff. Investing substance.

Screen Name Redacted

5/28/2024 08:40 PM

Less money to police and transit driver and more on road conditions. Road construction should be done in shifts, 16 hours a day in non-residential locations. Force the harbour bridge construction to be completed this year.

Screen Name Redacted

5/28/2024 08:42 PM

Work harder to force the hand of the Provincial Government to provide Saint John with its fair share of tax money. Also reopen the Millidgeville fire station to provide more safety and security to the residents in the area which consists of schools, the main hospital, seniors homes and numerous businesses so that response times are more efficient. Would love to see more police presence in the city. Very rarely do you see cruisers patrolling neighbourhoods or interacting with people of the various areas in the city. A more proactive approach rather than a reactive approach.

Screen Name Redacted

5/28/2024 10:41 PM

Increase property tax on underdeveloped land, especially around the uptown core. Increase property tax on the land used by the refinery and pulp mill. Decrease property tax for single family households.

Screen Name Redacted

5/29/2024 04:36 AM

Keep housing costs down, so residents have more disposable income to support local businesses and the SJ economy.

Screen Name Redacted

5/29/2024 05:58 AM

Tax the parasite building owners who jacked the rents up. Traffic violations should be paid to the city we would have more enforcement. Enforcement of bylaws with fines. Promoting community bonding initiatives like Vacant to Vibrant.

Screen Name Redacted

5/29/2024 06:43 AM

Charge a fee for parking at Rockwood Park. People have to rent campsites, why should the parking be free when there is a cost to paving over all of that land & maintaining those parking lots (as well as the environmental impact)? A priority for me with the extra revenue would be to improve the Adelaide portion of the "Campus Harbour Connection" bike route. That section requires crossing over

to the other side of Adelaide at Harrington at a completely uncontrolled intersection (which is clearly unsafe). It then requires crossing back over Adelaide at Metcalf (that intersection at least has a crosswalk). Sadly, there was a bicyclist killed recently at the intersection of Adelaide & Metcalf. That section of the bike route should be reimagined as there is no reason for a bicyclist to have to cross Adelaide twice & put themselves at risk (can we really expect people to want to use an unsafe bike route?). Douglas Avenue has a side by side bike route on one side of the street. The same method can be utilized on Adelaide so that it would not be necessary to make those dangerous crossings. This will result in the loss of parking on one side of Adelaide but Newman Street between Adelaide & Sears has a vast & underutilized parking lot that could easily accommodate that loss of parking. That potential two way bike path should be separate from bollards to provide physical separation from the traffic on Adelaide (as should be the two way bike path on Douglas). Such an investment would allow the City to live up to its statement in the Move SJ Cycling Strategy that safety is the #1 guiding principle (Trails & Bikeways Strategic Plan as referenced in 1.2.2 of the Cycling Strategy).

Screen Name Redacted

5/29/2024 06:58 AM

Active transportation investments reduce wear and tear on roads, lead to healthier populations, boost connection to the community, and support climate initiatives.

Screen Name Redacted

5/29/2024 06:59 AM

Invest in youth recreation and sport (new rinks, field maintenance etc.). The money other maritime cities are bringing to their economy by hosting weekly tournaments is significant and we are currently unable to do that due to poor quality and lack of facilities. Furthermore, research has clearly demonstrated youth who participate in sports demonstrate higher academic achievement, decreased delinquent behaviour, and more stable mental health. Sports participation is particularly advantageous to vulnerable populations like kids from low SES families. Investment in sports is an investment in prevention of mental health problems and poverty.

Screen Name Redacted

5/29/2024 07:56 AM

Please increase the local corporate property tax to create a more equitable tax environment. We all know it's wrong and the benefits would make Saint John a destination. Advertise in Eastern US - looking through the budget, I don't see an advertising campaign that promotes Saint John, NB as a destination. Create city-run tours that generate revenue and protect its reputation. Currently, the taxis are ripping people off and becoming a problem that will reduce visitor's willingness to leave ships. Access is the key to growth. I know this is already underway, but expand the airport to improve capacity beyond

just larger cargo planes. Spend the money to include an international terminal that caters to flights from London, Atlanta, etc. Saint John deserves to be a destination rather than a passthrough city. The ROI will be short, it will attract new business and create jobs.

Screen Name Redacted

5/29/2024 08:06 AM

Invest more into Holiday bus schedules so that people who are lower income, have children or disabilities can access the events hosted by the City including routes to Irving Nature and Dominion Park. Invest into Indigenous Led community initiatives. Invest into roundabouts in the North End, Uptown and East Side for ease of transportation access. Invest into different concrete so the city isn't in constant repair on road ways during the spring. Invest in a better winter service for the North End area that includes paving sidewalks so people with disabilities don't have to rely on others/Cart delivery. Widen the sidewalks and level them within the North End, West Side and Uptown Regions. Invest into water generated electricity like the wind farm. Create a grant that is geared towards Inuit AND First Nations people. Create a bursary fund for Indigenous Students wanting to go to UNB. Create a community led community of Indigenous people that represent different nations that is by application and not head hunting. Create a system within that fosters these connections. Create Youth Programs that are centered around dismantling CoVID related traumas that foster socialization and nurturing.

Screen Name Redacted

5/29/2024 09:20 AM

invest in Indigenous Events and culture, reconciliation efforts and community development within the indigenous community

Screen Name Redacted

5/29/2024 10:01 AM

You are overlooking a huge opportunity in not partnering with UNBSJ and the MBA programs. Why is there not a collaborative "final project" for students in business/finance to propose modifications to our city budget? Even if it's an extra credit project...these are the citizens that will be running our city. Honestly it's a free investment with potential for huge benefits to SJ

Screen Name Redacted

5/29/2024 12:12 PM

The city needs to improve rinks and ball fields. The current state of both compared to other cities, even other cities in the province are terrible.

Screen Name Redacted

5/29/2024 01:30 PM

Increase corporate property tax rate; offer credits for community contributions. Charge fees for new boat we are building for a few.

Screen Name Redacted

When doing new road work, actually have it done right the first time,

5/29/2024 01:31 PM

has a wheelchair user the new pedestrian Island on Union and Waterloo I cannot access, however the crew that was working on that project seems to have abandoned it, so now in order to get down to giant Tiger said I can get groceries, I know how to go through the burial ground at night when it's full of individuals who use drugs, furthermore when I feel needles in front of my building, when I called the police they said to call the city, when I called the city they said to call the police, the individuals who smoke crack pipes in front of Brunswick Square in the evening right in the doorway, when I called the police then again no response. How am I supposed to feel safe, when I asked for money for drugs on a daily basis, and and continually being told off by individuals who are under the influence.

Screen Name Redacted

5/29/2024 03:58 PM

Reduce management positions by 30%.

Screen Name Redacted

5/29/2024 04:37 PM

Put a poll tax for regional residents that work in the city and use our services while they are here but pay taxes to other communities.

Screen Name Redacted

5/29/2024 06:21 PM

Tax Reforms

Screen Name Redacted

5/30/2024 12:11 AM

explore opportunities for abandoned buildings & undeveloped land. impose heavier fines to owners of derelict properties

Screen Name Redacted

5/30/2024 04:32 AM

People's mental health increases when they can eat, feel safe, and have adequate housing. Stop focusing on beautification for a while and use that money to increase minimum wages and mental health advocacy. Focus on getting better, mentally. People can not pour from an empty cup. Saint John is an empty cup right now. Stop trying to build the population for now as we do not have the housing for the people currently residing here. Lower the costs of rent and require landlords to be licensed to help eliminate the poor quality care of our buildings. Place a cap on what cable, internet and Energy providers can charge. Provide more teen based activities for the community. Remove or reduce some of the less needed red tape and certifications for individuals who are trying to build small businesses in the community. For example: restrictions on where a person can set up to sell small items. The cost of a vendors license, and business name, Food prep certification. Having these can increase productivity. Allowing people to provide at least some income. Hire homeless people for small maintenance tasks within the city to help gain work experience and self improvement/ self-esteem. Focus on the people that already live here and then focus on tourism.

Screen Name Redacted

5/30/2024 05:45 AM

Maintain Rockwood Park as a nature space without developing the Sandy Point Road City owned land. This will benefit present and future generations. Visitors come for the Park generating income, the City won't need to provide any services to the natural space and staff can focus on locating high density developments that do not interfere with negative environmental impacts to Harrigan Lake and park lands.

Screen Name Redacted

5/30/2024 05:45 AM

Note: this survey seems to be missing some communication. For questions 6 to 13, I am assuming that it meant to say before these questions. "please answer the following questions about yourself. "

Screen Name Redacted

5/30/2024 06:31 AM

I'm not sure where to put this so I'll put it here... I found some of the questions awkward. I want more \$ to sidewalks but not necessarily to roads. I ranked traffic management low but I assumed you meant cars as traffic. I would have ranked it higher if it includes people traffic.

Screen Name Redacted

5/30/2024 07:44 AM

- Let go or demote all employees who are not exceptional (A-Players only) - High taxes are ok when the people are getting something of value. - Increase industrial property taxes

Screen Name Redacted

5/30/2024 07:48 AM

Designate several "tiny home" parks for either pad or mobile units, so as to offer "houses" that are affordable, versus affordable housing. The developers of apartment buildings are charging \$2000 plus for most new units, which will not be sustainable. 'Tis no wonder why our unhoused population is exploding, thus causing many other public safety issues for first responders.

Screen Name Redacted

5/30/2024 08:20 AM

The City should stop trying to expand into new environmental projects and areas of policy regarding climate change, etc. As it stands, we face serious issues with road quality, floodwater problems on the East Side shopping district, questionable policy responsiveness, inaccurate and incomplete processes in terms of re-zoning procedures and the deliberate ignoring of advisory committees' requests by city staff on matters including the recent re-zoning and approvals at 1660 Manawagonish Road - where PAC recommendations were not captured in its report and omitted at council and where local concerns were also largely ignored. Beyond that - we have dangerous potholes in city roads, and dangerous intersections with no pavement or over-head signage for which lane you are supposed to take (intersection at McAllister and Golden Grove Road heading towards Rothesay Avenue, where it is not clear

in the centre or middle right turn lane which lane you need to be in to go straight or veer right, and I have very nearly been driven into by drivers who are unclear which lane they need to be in!) never ending troubles with the bridge - which seems to have a glacial schedule for repair. Also, we have too many city administrative staff and staff not in any way connected to municipal services paid for by severely overtaxed taxpayers. There is an ongoing affordability crisis. City should not be dreaming up new programs when basic services are in disrepair and taxpayers face the squeeze of inflationary federal policies, stacks of carbon tax, and provincial taxes as well.

Screen Name Redacted

5/30/2024 12:41 PM

I've lived here in Saint John for 25 years now. For the past decade our city has gone down hill. Not only our city but the country as well. Rent is higher, groceries are ridiculously expensive now, and living here is absolute hell. We are all living in a prison. We all cannot do what we love to do because of the cost of living. Reduce the cost of living for one. Make rent affordable again. We are not in isolation anymore. It's not 2020 anymore. Can we please go back to living normal before 2020 and the hell you all have given us since then. We don't need inflation anymore. We all just want to live comfortably again. All I want is for our community to go back to normal and get everyone off the streets. (The ones who want to that is.)

Screen Name Redacted

5/30/2024 12:59 PM

Fix the tennis courts at shamrock Park! They have been let go for the past 6 years with giant cracks getting larger every year. Embarrassed when out of town guests come to play here and definitely a detriment to moving to saint john when every other major city in New Brunswick has proper facilities that are well maintained.

Screen Name Redacted

5/31/2024 03:50 AM

1> reduce rent for uptown business in Mall and make it buzzing spot as it was in year 2000 .. 2>make getting new plans and approval easy and give little bit of deviation so building owners can approach and get the work done for their property-- so they feel comfortable approaching city .(if you do a survey now and ask owners (how comfortable they are approaching city -- you will feel sad -- they want to avoid visiting city of saint john) 3> please build a casino near water front -- just like one in Moncton --will attract people from cruise . Fredricton , Sussex , Quispam , Rothesay , st George , st martins etc etc ..(note Moncton has improved only because of Casino. 4>start a provincial vehicle insurance dept -- so you can make money and get a percentage of it for cars registered for that city . thankyou Really appreciate all you guys and gals do :)

Screen Name Redacted

Make better use of our water ways to increase revenue. More market

5/31/2024 10:21 AM

venues on week-ends would bring more people here to shop. Free parking on week-ends uptown. Free show venues featuring young artist from around our area who want to show off their talents (they don't have to be excellent--just entertaining)

Screen Name Redacted

5/31/2024 12:59 PM

Eliminate the NB Tax Assessment Act Clause that prohibits machinery & equipment included in the assessment. However, that will NEVER change, because there is no political will to drive change in this Province and the corporate welfare & political corruption will continue. The City over the decades has made so many unbelievable cavalier bad decisions, with complete disregard to taxpayers, that the financial situation it has found itself in will never get corrected. The 10 year strategic plan, albeit looking good on paper, will never achieve the results desired, guaranteed. I will predict that in 10 years, there simply will be a new 10 year plan, along with the usual feel-good rhetoric , but no substance, once again.

Screen Name Redacted

5/31/2024 04:34 PM

I think that the city should hire a person who will clean up trash from the streets. The city is very dirty, the garbage that is not in the trash cans lies for months. This is unacceptable

Screen Name Redacted

6/04/2024 06:23 AM

Stop fiddling around with the waste management program. Return to weekly pick up and allow as many garbage bags as a household produces. We currently access less service and are taxed to death.

Screen Name Redacted

6/04/2024 02:53 PM

Build city controlled affordable housing, move budget from police force to more community driven groups.

Screen Name Redacted

6/04/2024 04:13 PM

Taxes are high and services very sparse. I feel discriminated against since the small area that was left on the city well system makes life so much harder and expensive to me. Being a senior citizen on a limited income with water that has destroyed several appliances in my home-causes more distress with trying to keep my home clean. I am Saint John born and bred from a family of 9 siblings and understand the being lost in a crowd feeling. It seems at times that only certain parts of the city are important to those entrusted with the well-being of those who work hard all their life and pay taxes only to see those of bad behaviour rewarded.

Screen Name Redacted

6/05/2024 11:02 AM

Creating new bylaws that once a building project is approved and a hole is dug at the top of king street the owner has to complete and follow through in a certain reasonable time frame or fines occur.. why

not do all road construction overnight like other major cities do.
Creating new bylaws where your property must be maintained to a certain standing such a as no 3 feet tall grass on your front lawn.. if you own a property it has to be kept in a slightly fashion or you get a fine.. I lived in Calgary and they make the onwer shovel the sidewalk in front of their properties because it's to costly to try and control that outside of the downtown core. Less money spent on public transport fell it's adequate as is.. maybe more efficient routes.

Screen Name Redacted

6/06/2024 02:59 AM

Federal support plan axe the carbon tax..freeze and lower rents gradually next 5 years invest in more energy sources for buildings .solar electric power vechiles more of wind and water turbine power

Screen Name Redacted

6/06/2024 07:28 AM

I am writing to express my deep concerns regarding the city's current budgetary priorities and policies. As a resident and taxpayer, I find several aspects of the budget and associated policies to be deeply flawed and indicative of a troubling trend towards misguided and ineffective governance. First and foremost, I strongly believe that property taxes are fundamentally wrong and should not exist. The very concept of property tax is an affront to individual property rights. It essentially means that one never truly owns their property, as there is an ongoing financial obligation to the city. This continuous taxation places an undue burden on homeowners, particularly those on fixed incomes or facing financial hardships. It is an unfair and regressive tax that penalizes individuals for the mere fact of owning property. Furthermore, I am deeply troubled by the city's embrace of various woke, leftist ideologies at the expense of its own heritage and the needs of the majority of its residents. In the pursuit of pleasing every special interest group, the city has lost sight of its original values and identity. This pandering has resulted in policies that are often impractical and divisive, further straining the social fabric of our community. Additionally, the state of our roads is abysmal. From east to west and everywhere in between, the roads are in the worst condition they have been in years. Potholes, cracks, and general disrepair are commonplace, yet there seems to be no sense of urgency in addressing these fundamental infrastructure issues. Instead, funds are diverted to less critical, ideologically driven projects that do little to improve the day-to-day lives of the average resident. Moreover, I am appalled by the inclusion of Question #12 in your survey, which inquires about one's sexual orientation. This is an intensely personal matter and has no bearing on budgetary concerns or the functioning of city services. As someone whose sexual orientation may in fact align with the LGBT community, I still find this question invasive and irrelevant. Since when does my private life have anything to do with how the city allocates its budget? Such questions only serve to further politicize and polarize our community.

In conclusion, I urge the city to refocus its efforts on practical and inclusive governance. Abolish property taxes, return to policies that reflect our city's heritage, prioritize essential infrastructure repairs, and respect the privacy of residents by omitting irrelevant personal questions from surveys. It is time for a return to common sense and responsible management of our city's resources.

Screen Name Redacted

6/06/2024 07:39 PM

Advocate to the high schools that students needing their community hours (if the case in NB) could pick up garbage and debris in the city. Advertise more clean up days where the whole community could be involved and hold a BBQ to thank all who participated. There are many areas of the city where sidewalks are overgrown and the general look (like going to the Reversing Falls) just isn't welcoming. A few flower beds, benches and cut grass would do wonders.

Screen Name Redacted

6/10/2024 08:08 AM

Increase the cost of parking to help fund public and active transportation infrastructure and disincentivize car usage. For drivers, this could also free up parking a bit at the trade off of slightly higher parking fees. I think the city could move to action quicker on some approved proposals by implementing temporary infrastructure, such as the use of jersey barriers to test adding a bike lane to a road, testing new bus routes or schedules on less used lines, temporary barriers to narrow streets for traffic calming tests (there are definitely examples of this outside of transportation as well). Acknowledge the positive externalities of changes which help achieve multiple goals: higher density housing and mixed use housing generates more tax revenue than single-family housing while also tackling housing affordability, active transportation lowers road maintenance costs, emissions and increases public health. Re-evaluate whether some events, meetings or operational costs really make sense now or are just continuing something because it is what we used to do, are these making change or are they just performative?

Screen Name Redacted

6/10/2024 12:57 PM

You might remove snow build up from streets that require residential parking and make sure all sidewalks are cleared (only the other side of the street is designated for plowing and as seniors currently live on streets that are only plowed on one side leaving them to shovel side walks on their side and what's worse leaving them responsible if people get hurt using the public side walk they shovel ?????? Make sense to you?

Screen Name Redacted

6/11/2024 05:35 AM

Fine people who litter.

Screen Name Redacted

6/11/2024 09:28 AM

More emphasis on providing support for our locals, both from a business perspective and with regard to our community. For example, the city seems to cater to cruise ships moreso than encouraging locals or folks from surrounding communities to invest in a more immediate, circular economy.

Screen Name Redacted

6/14/2024 06:07 PM

Saint John needs to build outdoor hockey rinks, with boards. It's pathetic that the oldest city in Canada doesn't even have a single outdoor hockey rink for kids to play hockey on for free. We have a \$500,000 outdoor hockey rink that remains locked up all winter. The city could put a liner on the rink, and flood it when the weather permits. The current ice strategy of the city is failing. Waiting for 18" of ice or whatever is required to skate on Lily Lake is ridiculous, when we could be flooding solid land and letting kids and adults alike play hockey on outdoor rinks for free... letting the Memorial Cup outdoor rink stay locked up all winter is downright un-Canadian, and shameful. How could the city generate revenue? It could sell the Belyea Arena to a private operator and allow them to operate the rink as a private business, and prevent a once important third place to the Bayshore community and the entire Saint John region be turned into transitional housing that will lower property values in the neighbourhood. Another idea: start a city run learn to skate program. Saint John is one of the few cities in Canada without a city run learn to skate program. We have many new immigrants to the city that would like to teach their kids how to skate, and the can skate program offered by The Saint John Skating Club is more about teaching kids how to do obstacle courses on the ice, than teaching them how to skate. Look to cities like Winnipeg to lend some advice and formulate a program based on their successful model. Saint John's "ice strategy" is dismal. The city should still go through with the plan to charge recreation user fees on KV residents who use our rinks, but contribute nothing extra. Rothesay and Quispamsis's claim they pay their fair share with their yearly contributions of less than \$1 million each to the city budget, but as you all know, that is so far from them paying their fair share. At least with recreation user fees on rinks, the city can make some money off these out of town residents who work AND play in the city of Saint John... including many who right right here at city hall. ^_^ Don't let Brent Harris turn the Belyea Arena into transitional housing under the euphemism of "supportive housing"... sell the property and have it generate property tax revenue. If it won't be operated as a rink by a private operator, tear down the rink and build some oceanview condos. For the 5th largest coastal city in Canada, there's a surprising dearth of condos and apartments with coastal views. The Belyea Area site is a prime location to change that, even if the rink resumes operation. We need housing and property tax revenue more than we need the soccer field!

Screen Name Redacted

7/17/2024 07:07 AM

Garbage - put garbage pick up on one side of the street, so staff only drive down one side. Saving wear and tear on vehicle, save staff time. Rockwood park should consider hiring student arborist annually to deal with dead fall, monitor wash outs in park and look at using goat to clean up deadfall. Rockwood Park needs a plan

Screen Name Redacted

7/17/2024 07:09 AM

City must continue to pursue fair property tax assessments for large industry

Screen Name Redacted

7/17/2024 07:13 AM

City of Saint John employees who do not live in Saint John or contribute to its tax base, should pay a surtax. Work towards fair property tax payments to the city by big industry

Screen Name Redacted

7/17/2024 07:18 AM

We could keep our industry money in Saint John instead of sending it away. We are the poorest City when we should be one of richest. The financial weight is placed on the taxpayers backs and pays for basic care of the City when we could have a flourishing City with up to date infrastructure and modern programming.

Screen Name Redacted

7/17/2024 07:22 AM

Gut City Hall and management staff. Way too many managers and fluff positions and not enough boots on the ground for real important jobs (police, fire, garbage, snow plow, road/sidewalks, parks and rec, transit)

Optional question (96 response(s), 63 skipped)

Question type: Essay Question



2025 Operating Budget – Public Engagement Results

Finance Committee – July 24th, 2024



SAINT JOHN

2025 Operating Budget Public Engagement

Purpose of the presentation is to provide an overview of the results from “Shape your Budget” engagement

Overall survey results for 159 participants.

- Online survey resulted in 154 participants (compared to 67 last year)
- Paper copy of survey completed by 3 Participants (Results added into online survey results)
- Two open houses facilitated by Finance Chair Gary Sullivan and members of Finance Team
 - Overall attendance for both sessions was 5 with 2 filling out surveys (Results added into online survey results)





2025 Operating Budget Public Engagement

- Overall results for online participation is consistent to other “Shape your City” public engagements
- Results would not be representative of the total population. However, can provide some interesting information to consider as the budget process continues.
- Survey results from “Shape your Budget” and comments included in appendix.

2025 Operating Budget Public Engagement Questions Included

1. What are your top 5 spending priorities for the 2025 Budget?

2. What are your lowest 5 spending priorities for the 2025 Budget?

3. If the City exceeded tax base growth targets for 2025 and therefore had the option to reduce the property tax rate or increase services, what would be your preference?

4. The 10-year strategic plan has been developed to build upon the City's vision and mission to establish an overarching strategic direction that will guide operational planning and budgeting. What would be your top 5 priorities?

5. Overall, how would you rate the City in terms of the programs, services and value for your tax dollars?

6. Please select on the following age ranges.

2025 Operating Budget Public Engagement Questions Included

7. Have you moved to Saint John within the past 5 years?

8. Do you operate a business in Saint John?

9. What best describes your household?

10. What is your current housing situation?

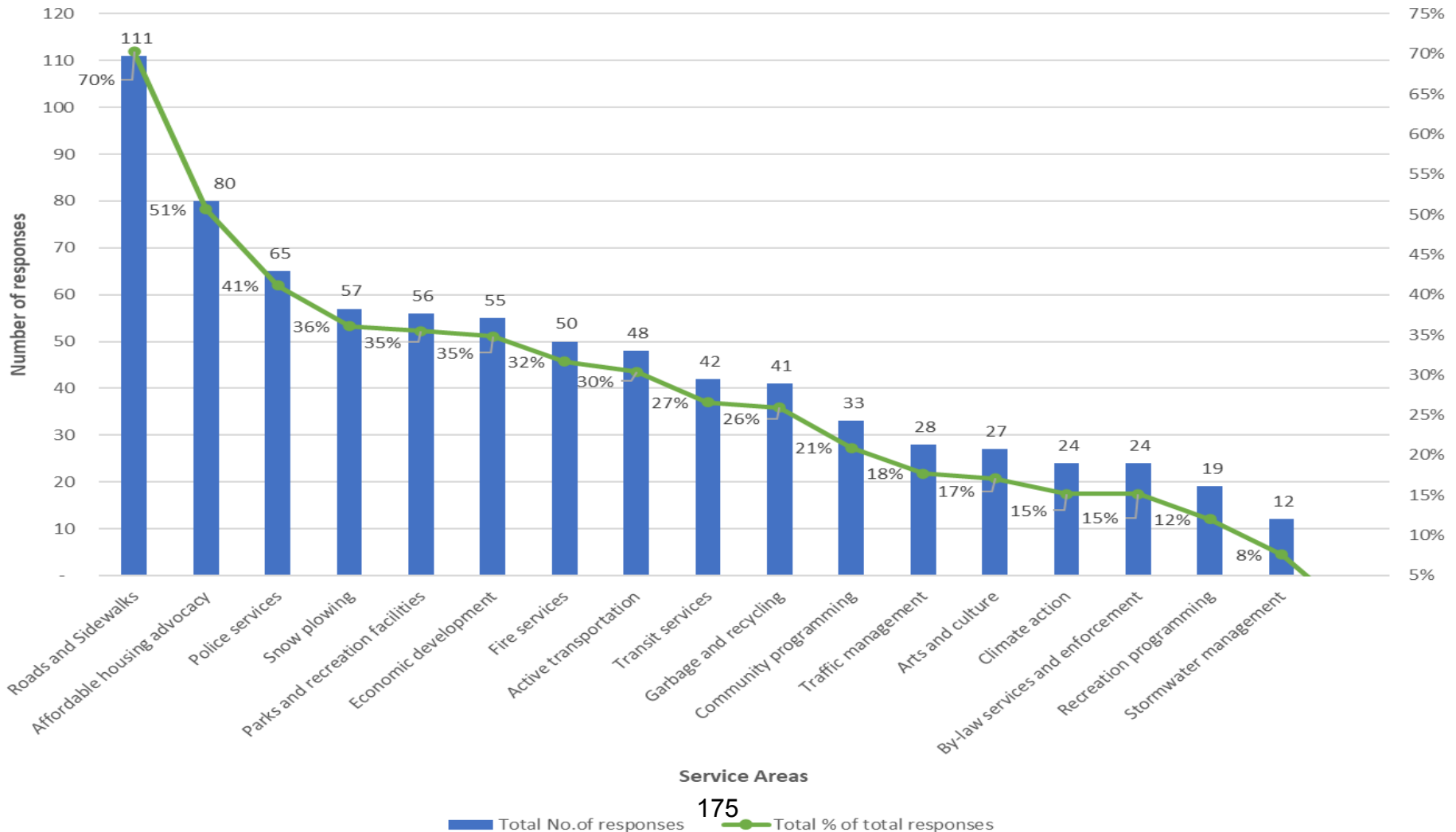
11. What best describes your diversity group?

12. What is your postal code?

13. Do you have any suggestions on how the City of Saint John could generate revenue, reduce operational spending or find efficiencies?

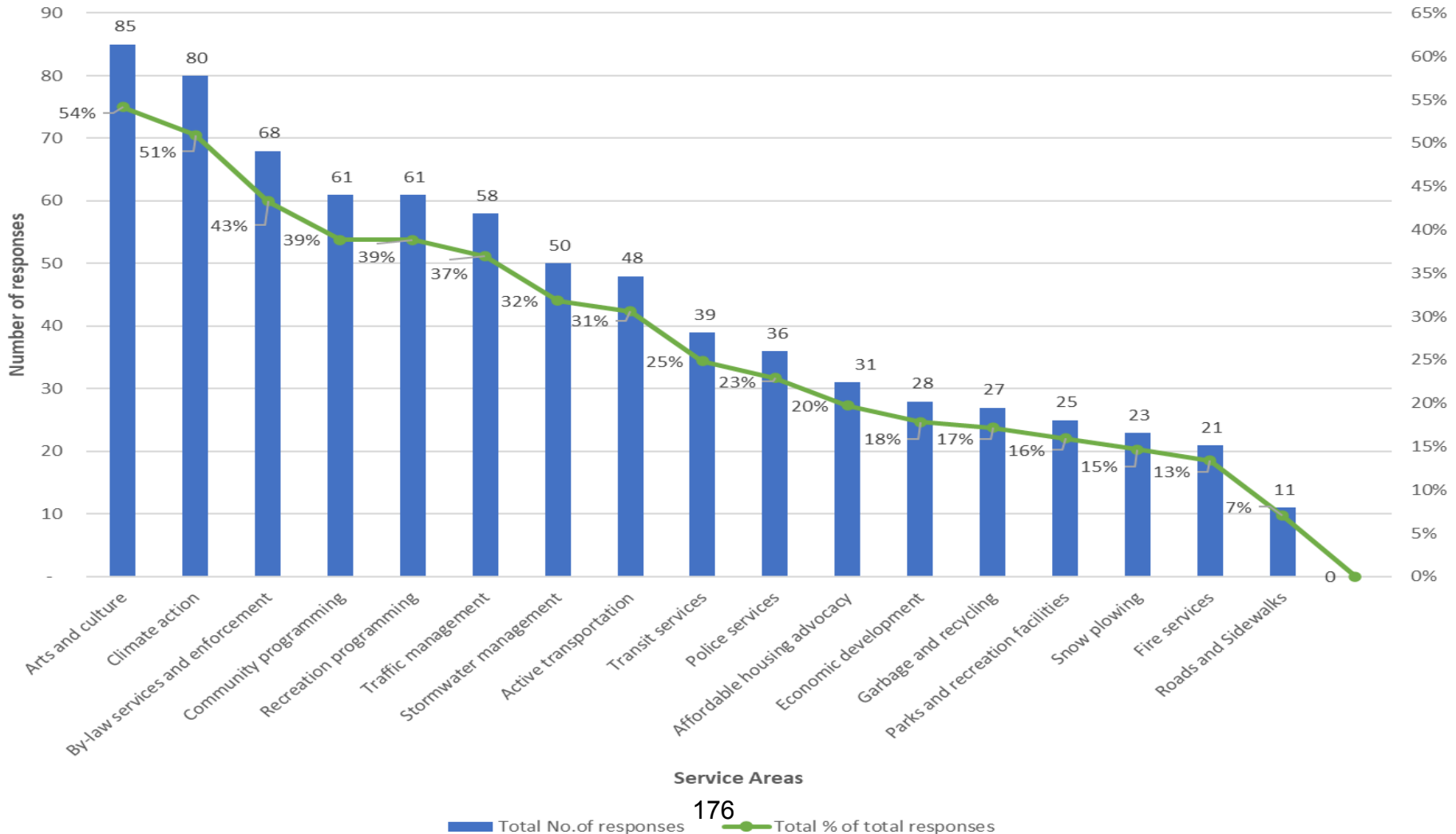
2025 Operating Budget – Public Engagement

Top 5 Spending Priorities for 2025 Budget - 158 respondents

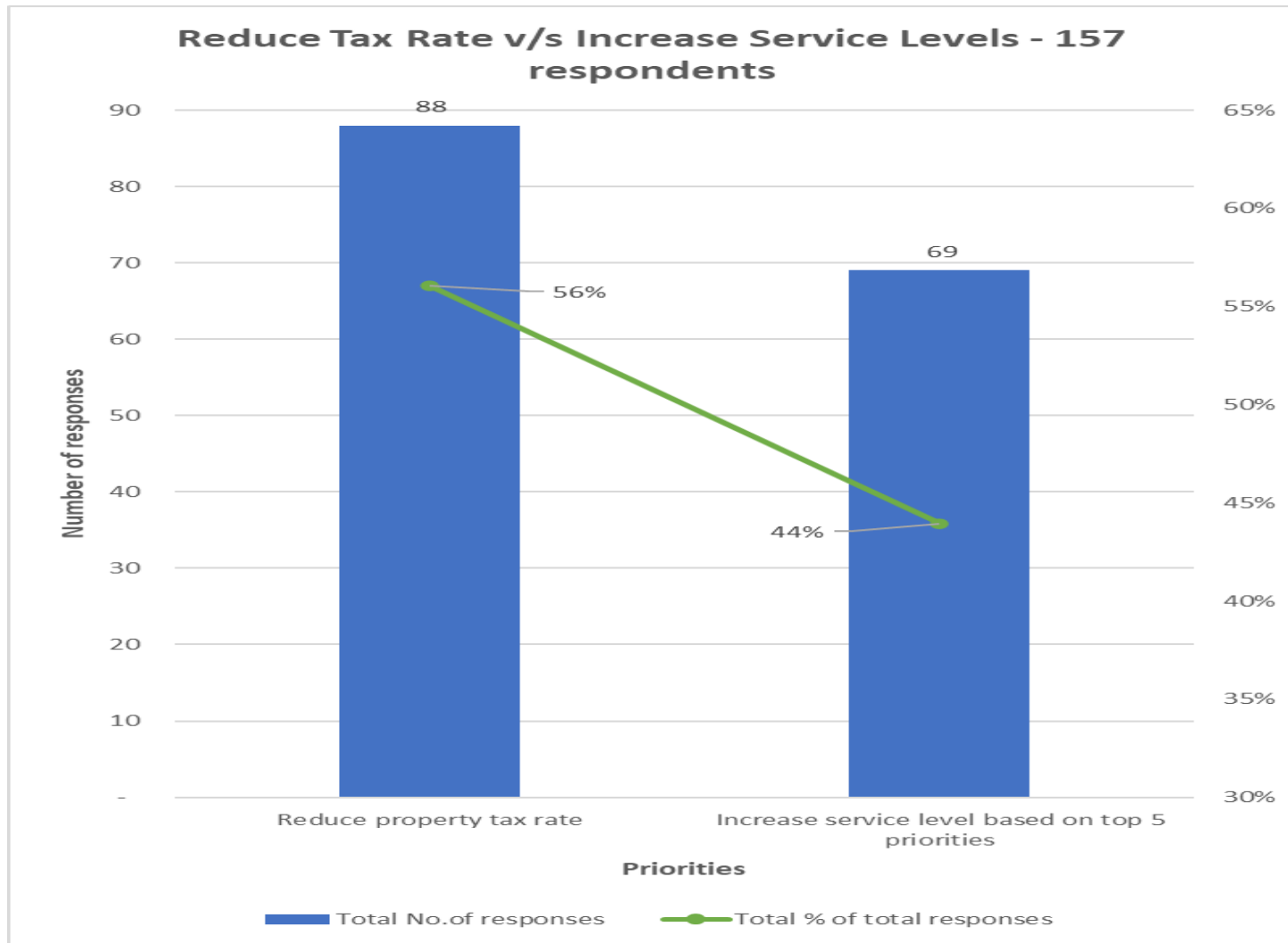


2025 Operating Budget – Public Engagement

Lowest 5 Spending Priorities for 2025 Budget - 157 respondents

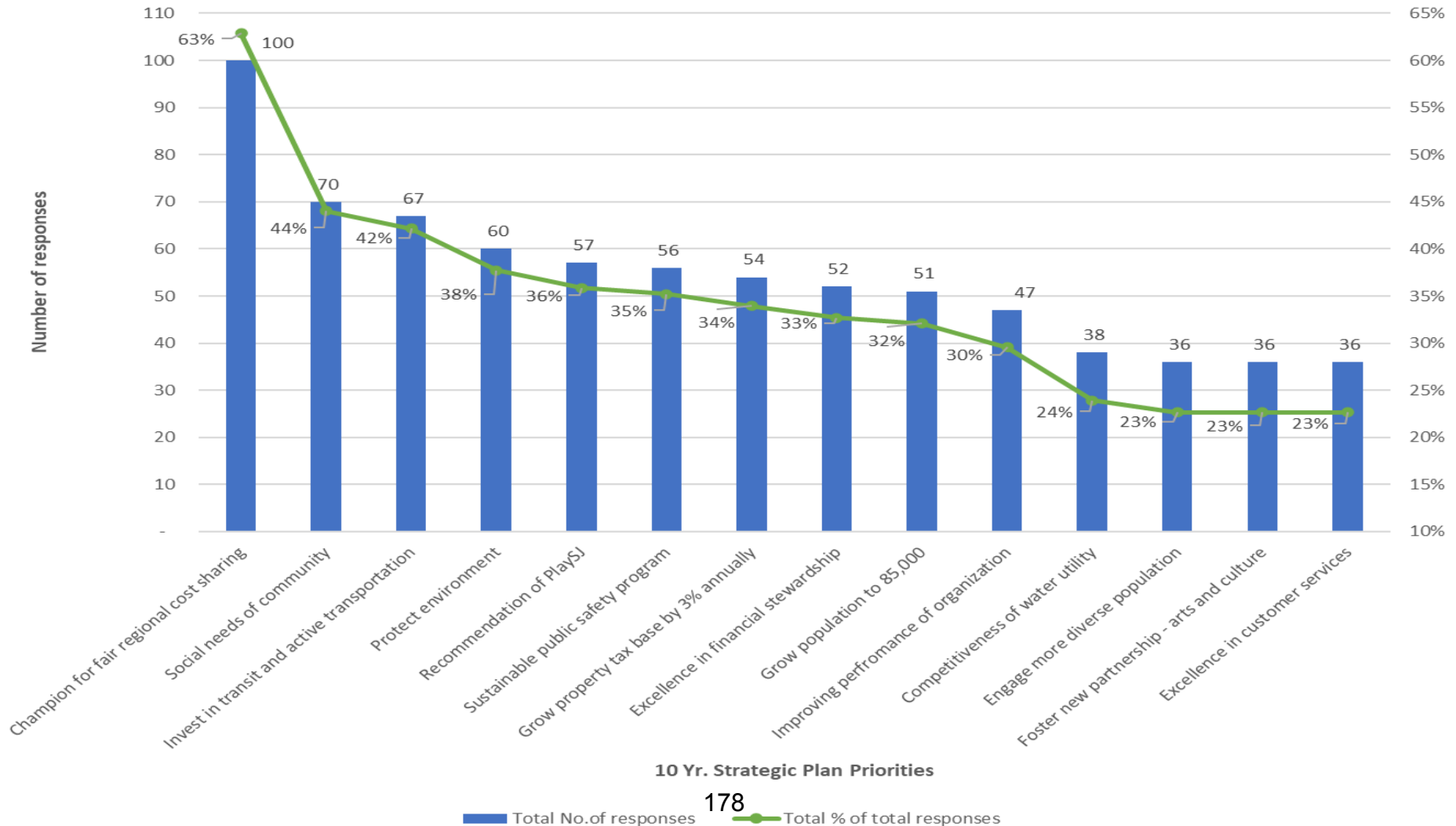


2025 Operating Budget – Public Engagement



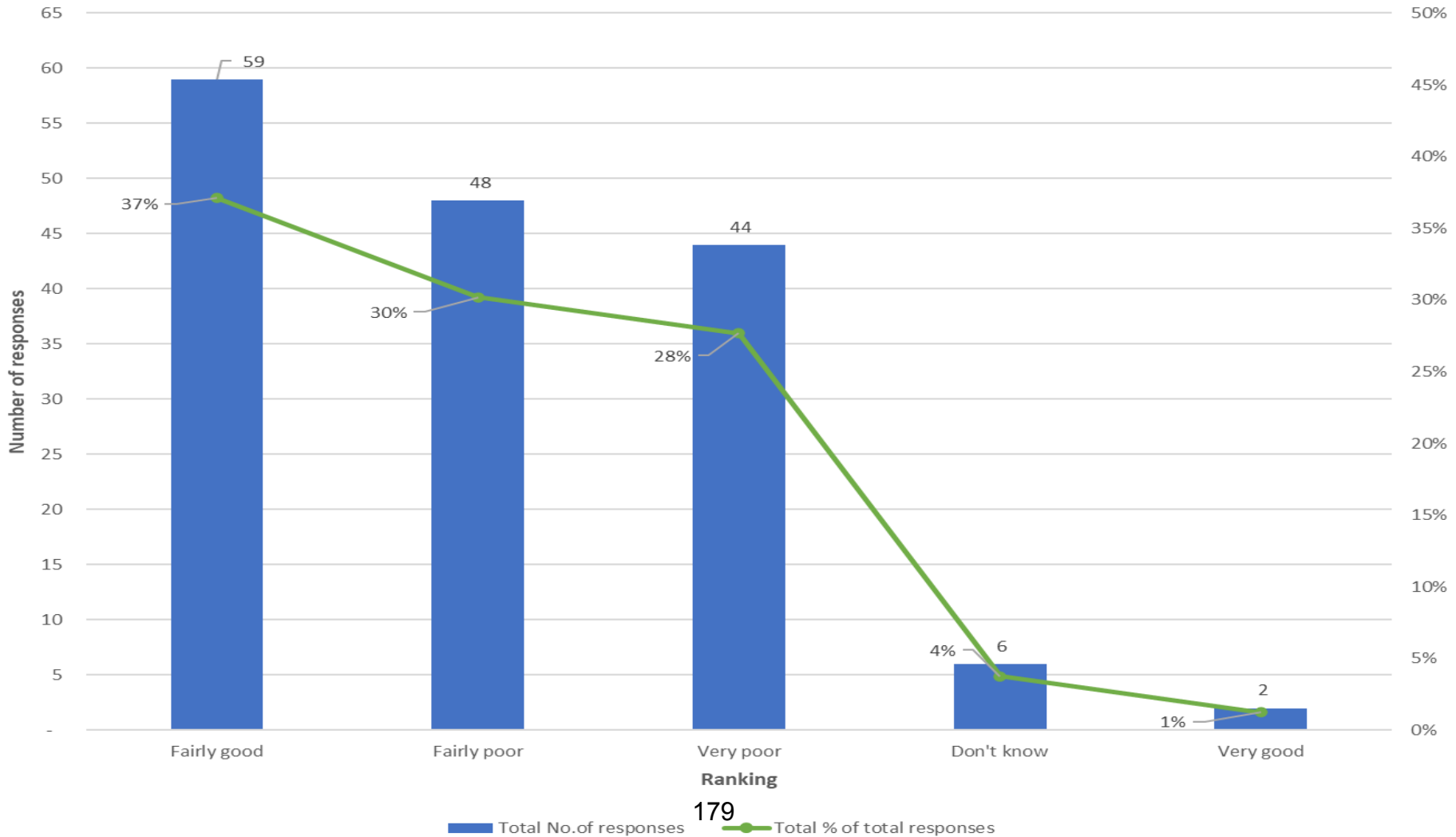
2025 Operating Budget – Public Engagement

Top 5 Priorities from 10 year Strategic Plan - 159 respondents



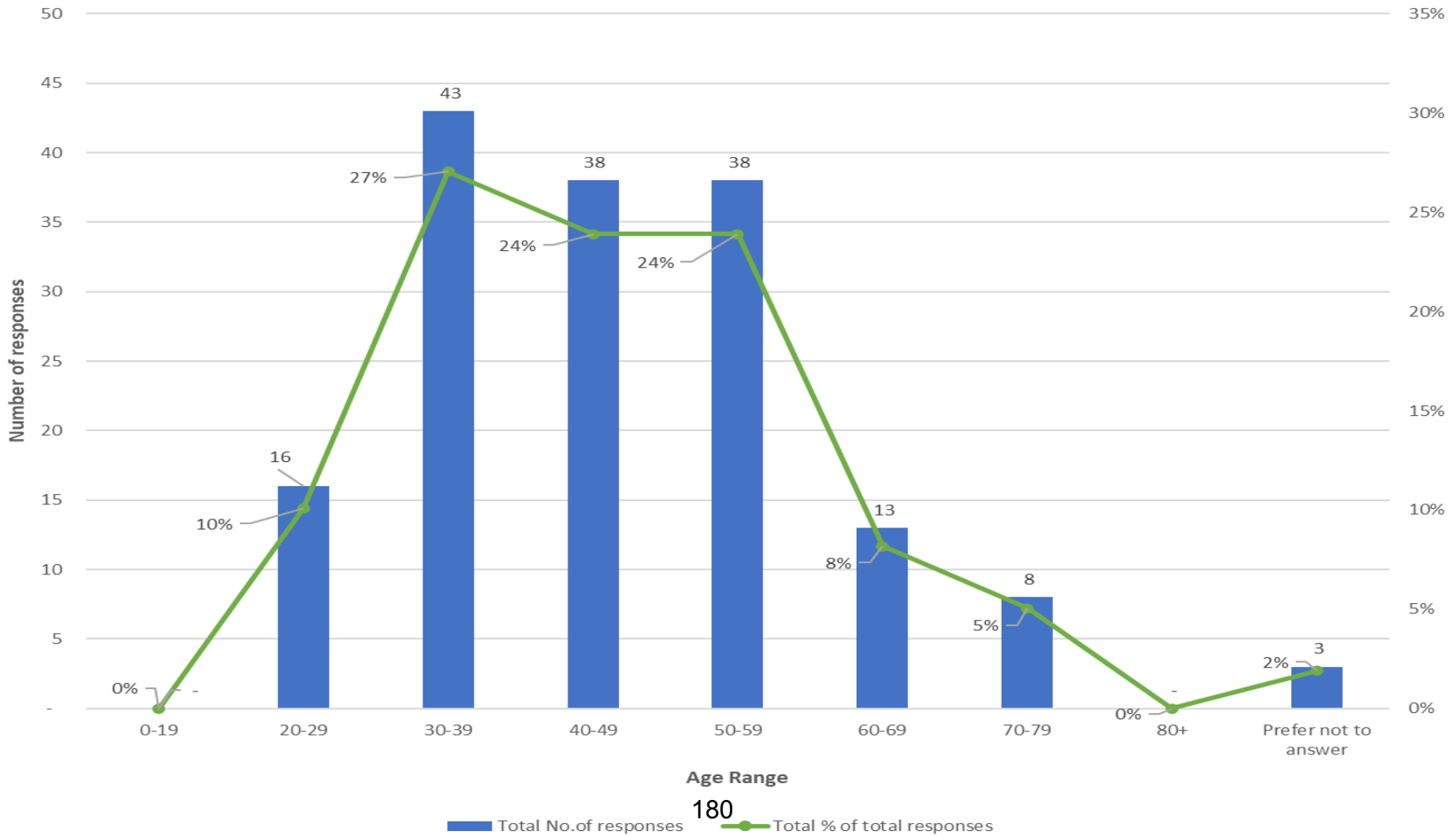
2025 Operating Budget – Public Engagement

Value For Tax Dollars - 159 respondents

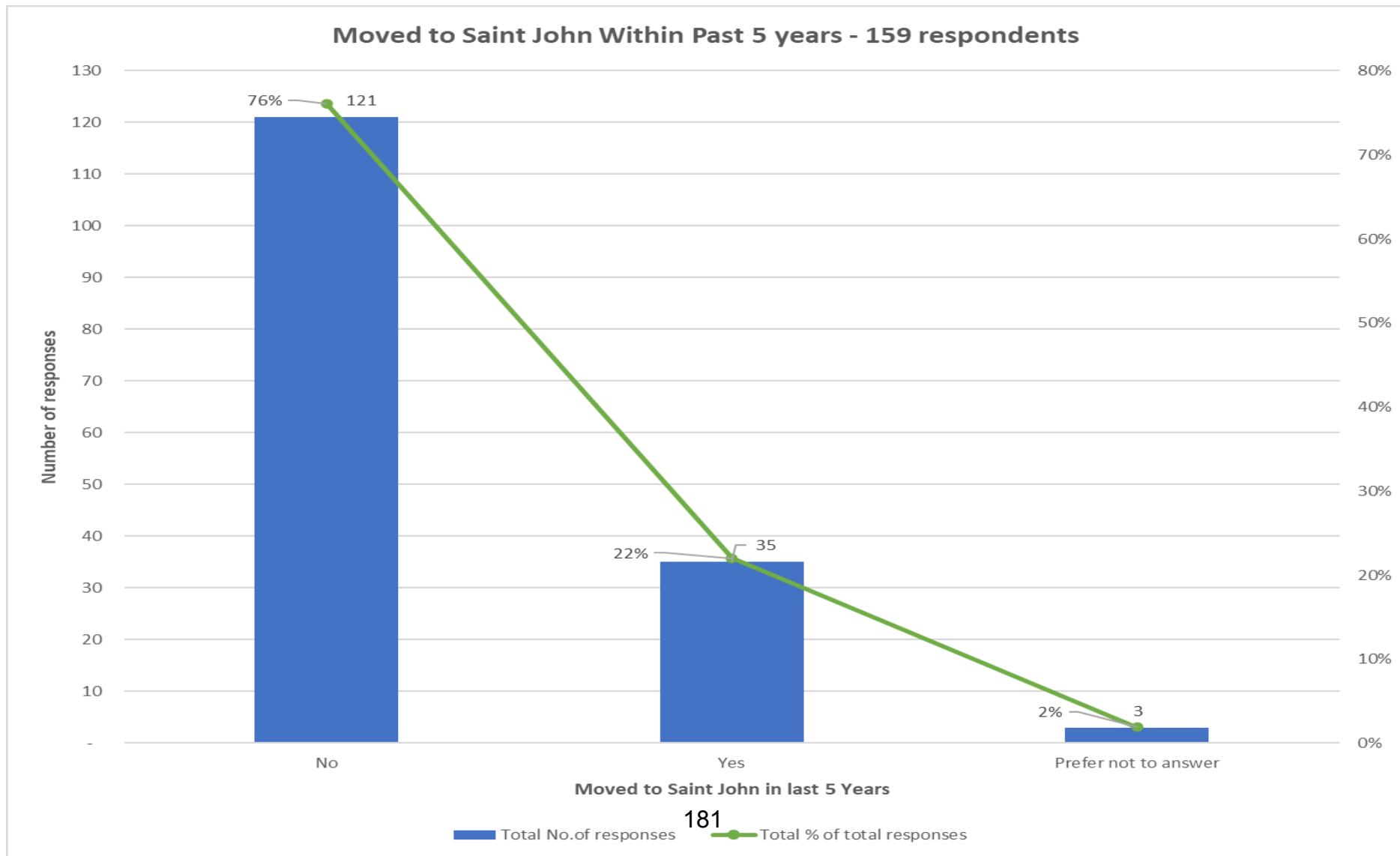


2025 Operating Budget – Public Engagement

Age Ranges - 159 respondents

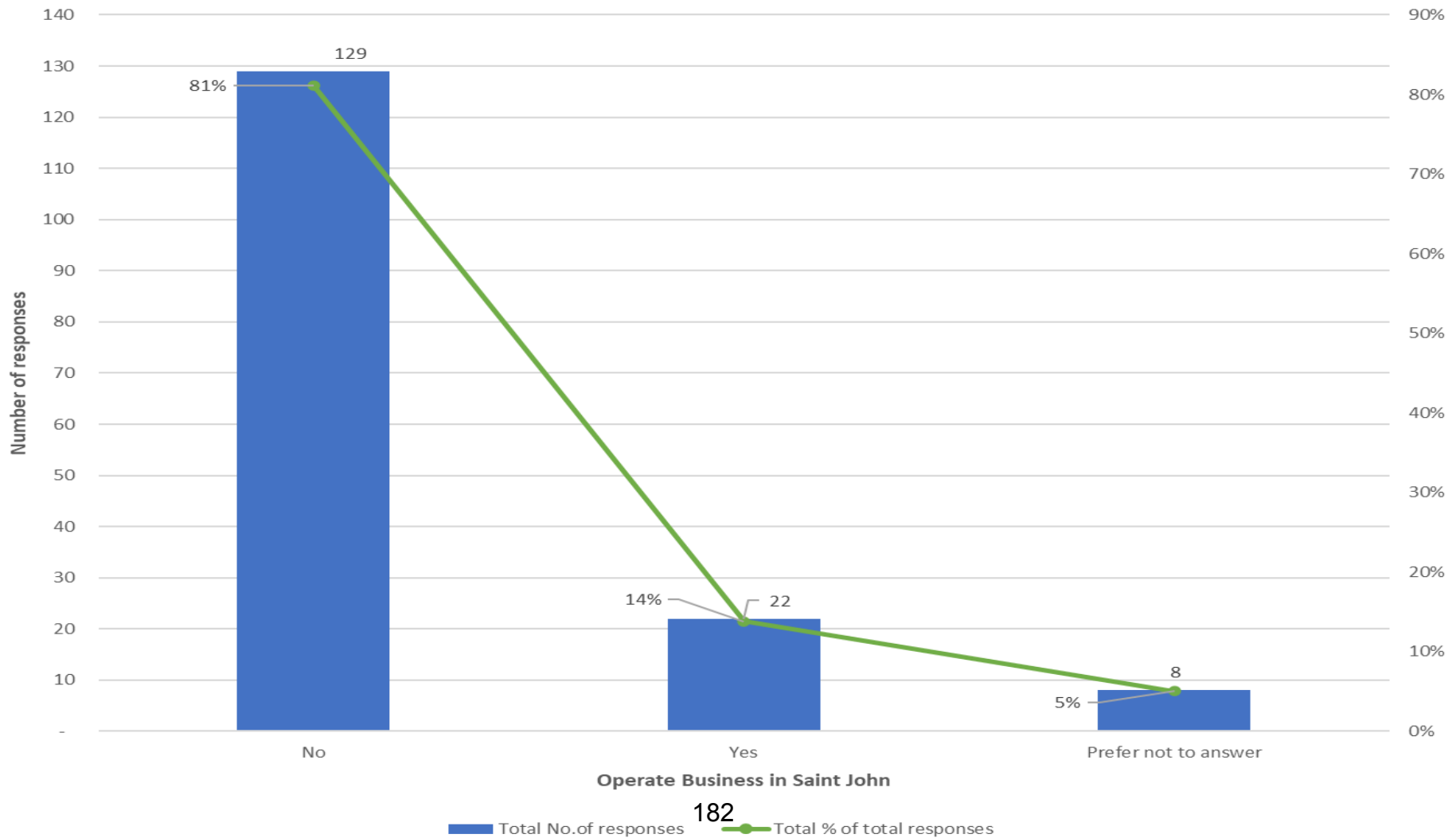


2025 Operating Budget – Public Engagement

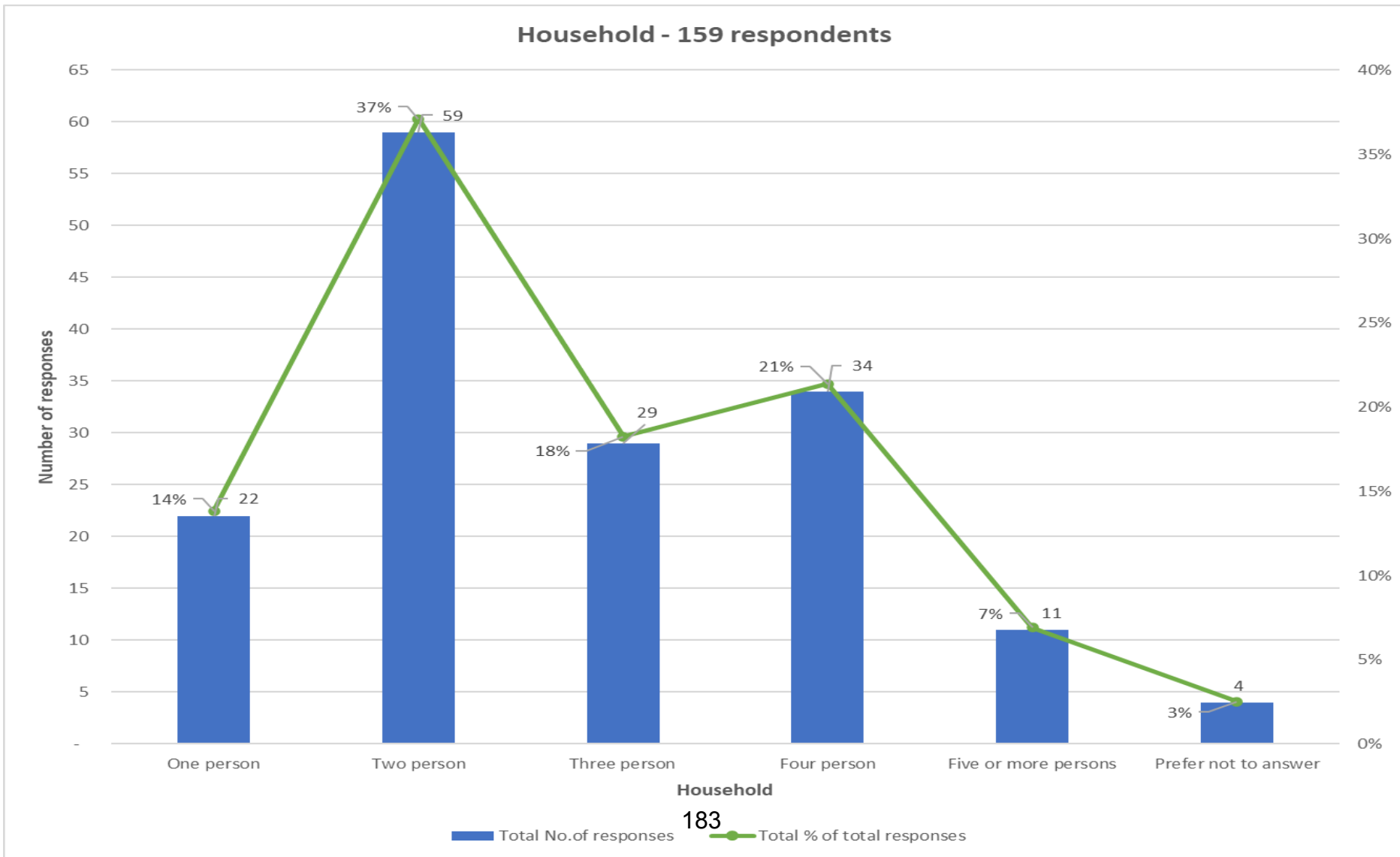


2025 Operating Budget – Public Engagement

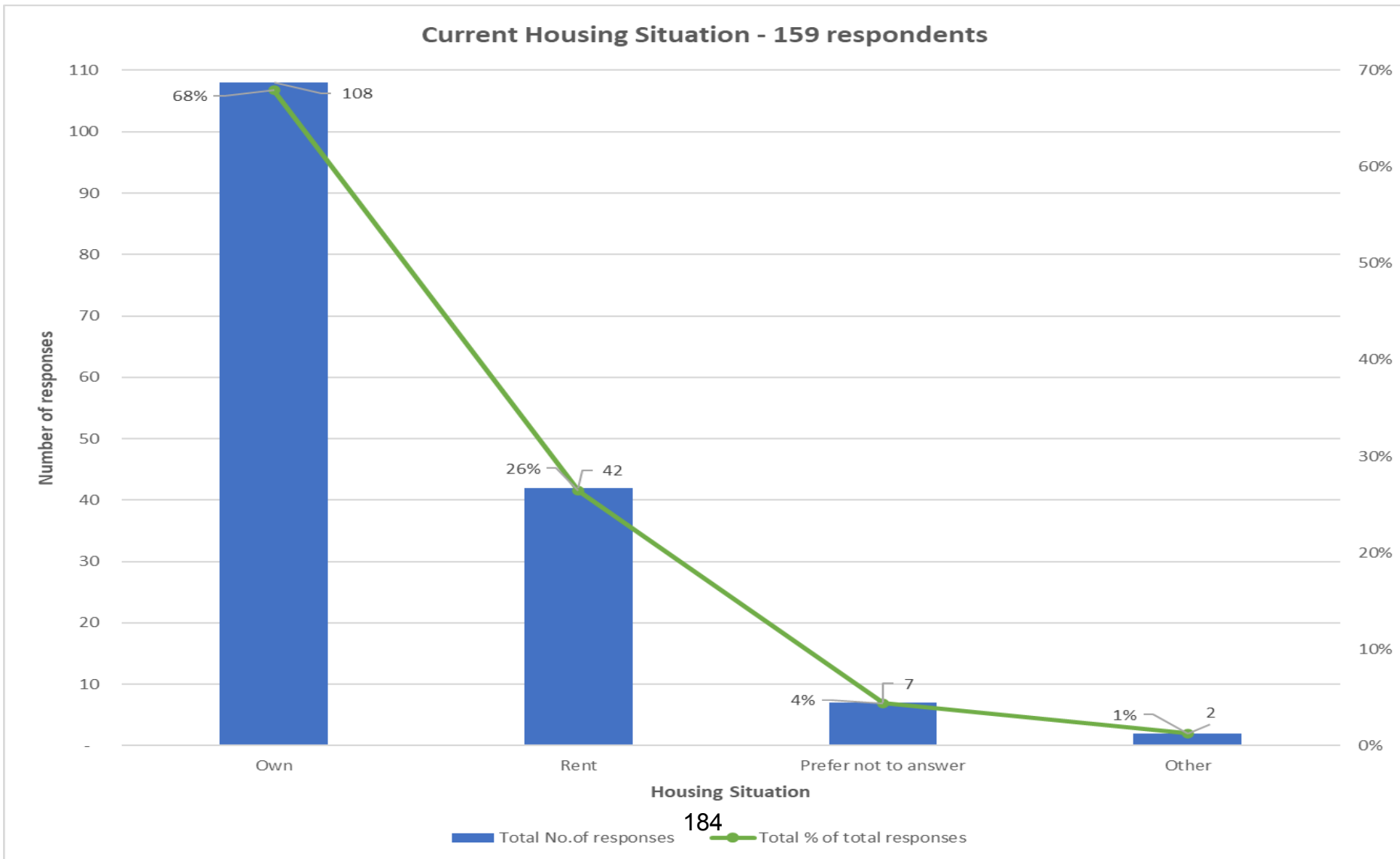
Operate Business in Saint John - 159 respondents



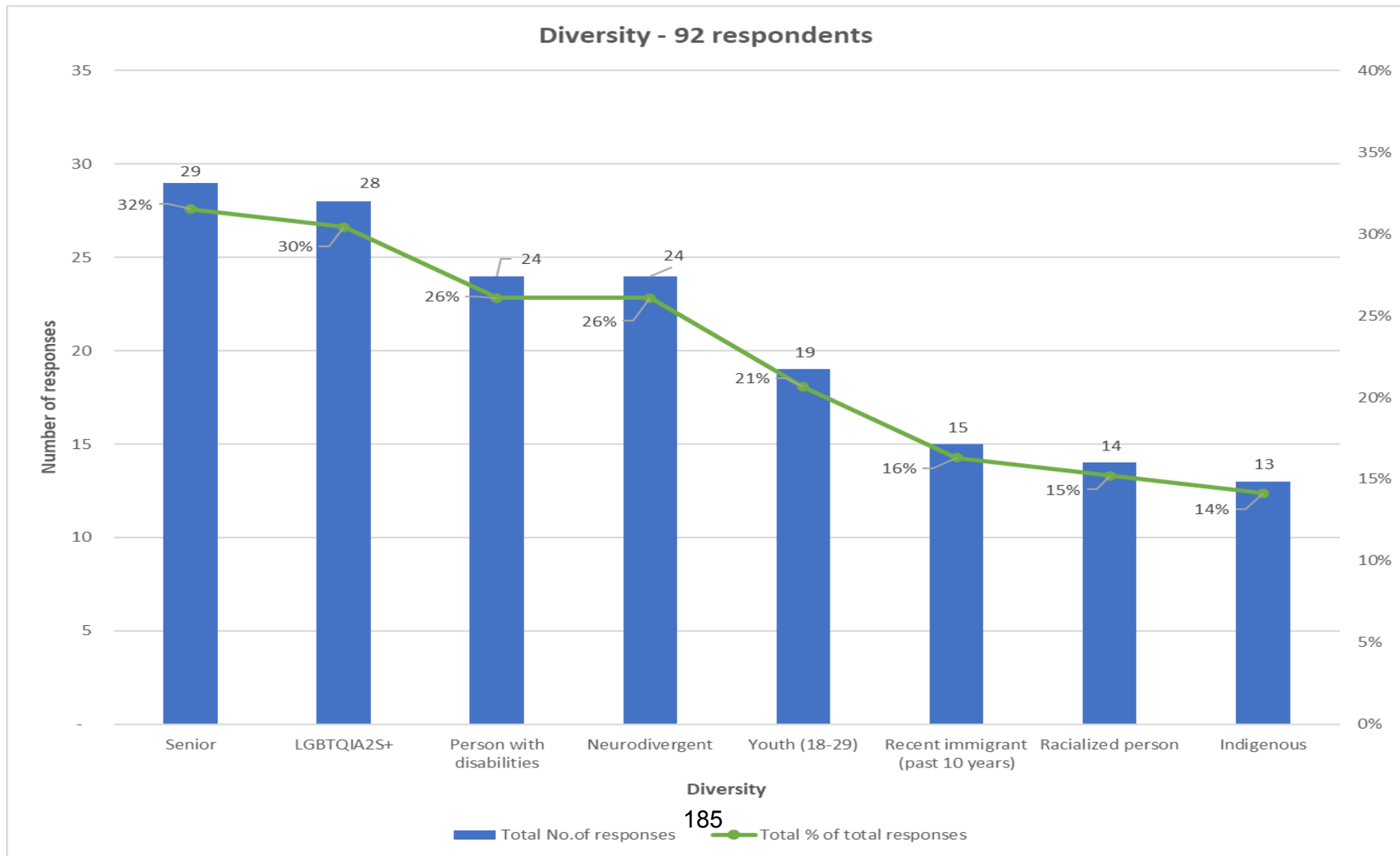
2025 Operating Budget – Public Engagement



2025 Operating Budget – Public Engagement



2025 Operating Budget – Public Engagement



Feed back from “Shape your Budget”

Respondents had the opportunity to provide comments and feedback. All responses are including the Shape your Budget report.

96 responses were provided with a variety of ideas, opinions and suggestions for the City.

There were no consistent themes among the answers however plenty of interesting comments.

2025 Operating Budget Public Engagement

Conclusion

- The results of the survey is for information purposes only.
- The results presented would not be statistically valid.
- Public engagement is considered best practice for creating an open and transparent process around the budgeting process.

Recommendation

- “ Finance Committee receive and file this presentation and attached documents”

