

GREATER SHEDIAC  
SEWERAGE  
**COMMISSION**  
DES ÉGOUTS  
SHEDIAC ET BANLIEUES



*2024 Annual General Meeting*

**THE GREATER SHEDIAC SEWERAGE COMMISSION**

**2024 ANNUAL GENERAL MEETING**

**MEETING NO. 740**

**DATE:** TUESDAY, APRIL 16, 2024  
**LOCATION:** COMMISSION'S BOARDROOM  
**HOUR:** 6:00 P.M.

**AGENDA**

- 1. OFFICIAL OPENING**
- 2. APPROVAL OF THE AGENDA**
- 3. APPROVAL OF THE MINUTES OF THE 2023 ANNUAL GENERAL MEETING**
- 4. PRESENTATION OF THE 2023 AUDITED FINANCIAL STATEMENTS**
- 5. PRESENTATION OF THE 2023 ANNUAL REPORT**
- 6. RATIFICATION OF MEMBERS' ACTIONS**
- 7. PUBLIC PARTICIPATION**
- 8. ADJOURNMENT**

**THE GREATER SHEDIAC SEWERAGE COMMISSION**  
**2023 ANNUAL GENERAL MEETING**

**Meeting No. 726, held on Tuesday, April 25, 2023**

**at 6:00 p.m., in Boudreau-Ouest**

**in the Commission's boardroom**

**Members present:**

H.J. (Harry) McInroy,	chairperson
Murray Lloyd,	vice-chairperson
Susan Cormier,	treasurer
Yvonne LeBlanc,	secretary

**Also present:**

Joey Frenette,	director, operations
Stephanie Bernard,	assistant director, administration

**And:**

Chris Gallant,	Englobe Corp.
Neilson Woodman,	Deloitte
Brianna Eaton,	Deloitte
2 members of the public	

**MINUTES**

**1. OFFICIAL OPENING**

The annual general meeting of the Commission is officially called to order by the chairperson, H.J. (Harry) McInroy at 5:58 p.m. He wishes a warm welcome to all who are present.

**2. APPROVAL OF THE AGENDA**

**23-13** Moved by: Murray Lloyd  
Seconded by: Yvonne LeBlanc

That the agenda, of the annual general meeting, dated April 25, 2023, be approved as submitted.

Motion Carried

**3. APPROVAL OF THE MINUTES OF THE 2022 ANNUAL GENERAL MEETING**

23-14 Moved by: Murray Lloyd  
Seconded by: Susan Cormier

That the minutes of the annual general meeting, meeting No. 712, held on Tuesday, April 26, 2022, be approved as submitted.

Motion Carried

**4. PRESENTATION OF THE 2022 AUDITED FINANCIAL STATEMENTS**

Neilson Woodman and Brianna Eaton, of Deloitte, presented the audited financial statements for the year ended December 31, 2022.

23-15 Moved by: Susan Cormier  
Seconded by: Yvonne LeBlanc

That we adopt the audited financial statements for the fiscal year ending December 31, 2022, as presented by the firm Deloitte.

Motion Carried

**5. PRESENTATION OF THE 2022 ANNUAL REPORT**

The chairperson, H.J. (Harry) McInroy, briefed through the annual report.

23-16 Moved by: Murray Lloyd  
Seconded by: Yvonne LeBlanc

That the 2022 annual report be approved as submitted.

Motion Carried

**6. RATIFICATION OF MEMBERS' ACTIONS**

23-17 Moved by: Susan Cormier  
Seconded by: Yvonne LeBlanc

That all actions, procedures, contracts, regulations, nominations, elections, and past payments, undertaken or performed by the members since the last annual general meeting of the Greater Shediac Sewerage Commission, held on April 26, 2022, as they appear in the minutes of the regular meetings of the Commission, or in any other book or record of the Commission be approved, ratified, and confirmed.

Motion Carried

## 8. PUBLIC PARTICIPATION

A member of the public asked a question regarding GSSC's treatment system's ability to accommodate new development. Chris Gallant, Englobe Corp., and the director, operations, explained that the new treatment facility can easily accommodate at least 15,000 additional units.

Another member of the public asked if the collection system can accommodate the additional development in Shediac. The chairperson explained that last year's capacity study identifies areas that can accommodate additional development, and areas which cannot. This year's Long Term Planning study will identify solutions to the collection system.

## 9. ADJOURNMENT

H. J. (Harry) McInroy moved that the meeting be adjourned at 6:22 p.m.

  
Chairperson

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Financial statements of  
The Greater Shediac Sewerage  
Commission

December 31, 2023

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## Independent Auditor's Report

To the Shareholders of  
The Greater Shediac Sewerage Commission

### Opinion

We have audited the financial statements of The Greater Shediac Sewerage Commission (the "Commission"), 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 flows 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 Commission as at December 31, 2023, and the results of its operations 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 Commission 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.

### Other Matter – Supplementary Information

We draw attention to the fact that the supplementary information included in Schedules 1 to 4 do not form part of the financial statements. We have not audited or reviewed this supplementary information and, accordingly, we do not express an opinion, a review conclusion, or any other form of assurance on this supplementary information.

### 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 Commission's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Commission or to cease operations, or has no realistic alternative but to do so.

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



## 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 Commission's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Commission's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our 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 Commission to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

*Deloitte LLP*

Chartered Professional Accountants  
April 16, 2024

**The Greater Shediac Sewerage Commission**  
**Statement of operations and accumulated surplus**  
Year ended December 31, 2023

	Budget	2023 Actual	2022
	\$	\$	\$
<b>Revenue</b>			
Sewerage fees	3,125,608	3,530,381	2,893,812
Interest on term deposits	17,000	248,278	92,469
Amortization of deferred grants	—	142,223	132,900
Interest on receivable	57,000	45,407	43,113
Sewer certificate and hook-up fees	34,000	30,975	26,800
	<u>3,233,608</u>	<u>3,997,264</u>	<u>3,189,094</u>
<b>Expenses</b>			
Amortization of tangible capital assets	—	896,991	871,810
Salaries and benefits	631,401	590,854	563,435
Impairment	—	290,940	—
Electricity	185,000	182,562	173,063
Engineering and professional fees	78,725	172,842	187,426
Discount on sewerage fees	154,939	158,225	149,950
Interest expense and debt charges	164,857	125,858	129,372
Insurance	72,981	84,881	65,845
Office supplies, postage and telecommunications	39,000	58,563	60,580
Infiltration study	100,000	52,832	39,911
Property taxes	48,000	45,148	46,657
Repairs and maintenance - machinery and equipment	10,500	26,427	31,488
Bad debts	1,000	26,422	6,512
Flushing and video	30,000	23,099	19,756
Repairs and maintenance - lines, manholes and laterals	50,000	20,901	32,459
Salaries - honorarium and expenses	36,000	20,290	30,849
Bank charges and credit card charges	25,000	19,984	15,431
Vehicle	21,000	19,239	21,481
Repairs and maintenance - lift station	50,500	18,239	34,634
Repairs and maintenance - treatment disposal	50,500	16,637	12,270
Purification treatment, grit removal and lab test	10,600	8,091	6,238
Seminar and courses	8,800	4,334	1,670
Small tools, safety and testing equipment	14,175	3,499	5,588
Loss on disposal of tangible capital assets	—	2,062	6,502
	<u>1,782,978</u>	<u>2,868,920</u>	<u>2,512,927</u>
Annual surplus	1,450,630	1,128,344	676,167
Accumulated surplus, beginning of year	—	17,182,579	16,506,412
<b>Accumulated surplus, end of year</b>	<u>1,450,630</u>	<u>18,310,923</u>	<u>17,182,579</u>

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

**The Greater Shediac Sewerage Commission**  
**Statement of financial position**  
As at December 31, 2023

	2023	2022
Notes	\$	\$
<b>Financial assets</b>		
Cash	5,127,696	2,859,689
Restricted cash and term deposits	—	1,321,687
Receivables		
Trade and other receivables	3 145,333	95,722
Harmonized sales tax receivable	197,188	193,703
	<u>5,470,217</u>	<u>4,470,801</u>
<b>Liabilities</b>		
Accounts payable and accrued liabilities	5 788,810	734,535
Deferred tangible capital assets grants	6,088,116	5,961,494
Debentures	6 3,999,000	4,198,000
	<u>10,875,926</u>	<u>10,894,029</u>
Net debt	<u>5,405,709</u>	<u>6,423,228</u>
<b>Non-financial assets</b>		
Tangible capital assets	7 39,994,945	39,113,003
Accumulated amortization	7 (16,338,169)	(15,553,427)
	<u>23,656,776</u>	<u>23,559,576</u>
Inventory of supplies	59,856	46,231
	<u>23,716,632</u>	<u>23,605,807</u>
<b>Accumulated surplus</b>	<u>18,310,923</u>	<u>17,182,579</u>

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

Approved by the Board

  
\_\_\_\_\_, Director

  
\_\_\_\_\_, Director

**The Greater Shediac Sewerage Commission**  
**Statement of change in net debt**  
Year ended December 31, 2023

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	2023	2022
	\$	\$
<b>Annual surplus</b>	<b>1,128,344</b>	676,167
Loss on disposal of tangible capital assets	2,062	6,502
Acquisition of tangible capital assets	<b>(1,287,193)</b>	(1,266,530)
Amortization of tangible capital assets	<b>896,991</b>	871,810
Impairment of tangible capital assets	<b>290,940</b>	—
	<b>1,031,144</b>	287,949
Acquisition of inventory of supplies	<b>(59,856)</b>	(46,231)
Consumption of inventory of supplies	<b>46,231</b>	49,978
Increase in net debt	<b>1,017,519</b>	291,696
Net debt, beginning of the year	<b>(6,423,228)</b>	(6,714,924)
<b>Net debt, end of the year</b>	<b>(5,405,709)</b>	(6,423,228)

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

## The Greater Shediac Sewerage Commission

### Statement of cash flows

Year ended December 31, 2023

	2023	2022
	\$	\$
<b>Operating activities</b>		
Annual surplus	1,128,344	676,167
Loss on disposal of tangible capital assets	2,062	6,502
Amortization of tangible capital assets	896,991	871,810
Impairment of tangible capital assets	290,940	—
	<u>2,318,337</u>	<u>1,554,479</u>
 Change in other balances related to operations		
Trade and other receivables	(49,611)	63,943
Inventory of supplies	(13,625)	3,747
Harmonized sales tax receivable	(3,485)	33,295
Deferred tangible capital assets grants	126,622	223,397
Accounts payable and accrued liabilities	54,275	57,914
	<u>114,176</u>	<u>382,296</u>
	<u>2,432,513</u>	<u>1,936,775</u>
 <b>Capital activity</b>		
Acquisitions of tangible capital assets	<u>(1,287,193)</u>	<u>(1,266,530)</u>
 <b>Financing activities</b>		
Repayment of debenture	<u>(199,000)</u>	<u>(195,000)</u>
	<u>(199,000)</u>	<u>(195,000)</u>
 Net increase in cash	946,320	475,245
Cash and cash equivalents, beginning of year	4,181,376	3,706,131
<b>Cash and cash equivalents, end of year</b>	<u>5,127,696</u>	<u>4,181,376</u>
 <b>Cash and equivalents consists of</b>		
Cash	5,127,696	2,859,689
Restricted cash and term deposits	—	1,321,687
	<u>5,127,696</u>	<u>4,181,376</u>

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

## The Greater Shediac Sewerage Commission

### Notes to the financial statements

December 31, 2023

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#### 1. Purpose of the organization

The Greater Shediac Sewerage Commission (the "Commission") was incorporated as a Commission by the Province of New Brunswick Municipalities Act and was approved for a status as a Commission. As a Commission, it is exempt from income tax under section 149(1)(c) of the Canadian Income Tax Act.

The Commission operates wastewater treatment plants in Boudreau-Ouest and Scoudouc, New Brunswick and provides wastewater treatment for the town of Shediac, and the regions of Cap Bimet and Boudreau-Ouest.

#### 2. Significant accounting policies

The financial statements of the Commission are prepared in accordance with Canadian public sector accounting standards ("PSAS") and reflect the accounting policies enumerated below.

The focus of PSAS financial statements is on the financial position of the Commission and the changes thereto. The statement of financial position includes all of the assets and liabilities of the Commission.

##### *Budget*

The budget figures contained in these financial statements were approved by Council on November 16, 2022, and submitted to the Minister of Environment and Local Government and have not been audited.

##### *Cash and restricted cash*

Cash includes cash on hand and cash in banks not subject to other restriction. Cash that has been internally restricted by the board of directors for future projects has been presented separately.

##### *Financial instruments*

###### *Initial measurement*

Financial assets and financial liabilities originated or exchanged in arm's length transactions are initially recognized at fair value when the Commission becomes a party to the contractual provisions of the financial instrument. Financial assets and financial liabilities originated or exchanged in related party transactions, except for those that involve parties whose sole relationship with the Commission is in the capacity of management, are initially recognized at cost.

The cost of a financial instrument in a related party transaction depends on whether the instrument has repayment terms. The cost of financial instruments with repayment terms is determined using its undiscounted cash flows, excluding interest and dividend payments, less any impairment losses previously recognized by the transferor. The cost of financial instruments without repayment terms is determined using the consideration transferred or received by the Commission in the transaction.

###### *Subsequent measurement*

All financial instruments are subsequently measured at amortized cost except for the following:

- (a) Investments in unlisted shares, which are measured at cost less any reduction for impairment;
- (b) Investments in listed shares and derivative financial instruments that are not designated in a qualifying hedging relationship, which are measured at fair value at the balance sheet date. The fair value of listed shares is based on the latest closing price, and the fair value quote received from the bank counterparty is used as a proxy for the fair value of derivative financial instruments.

## The Greater Shediac Sewerage Commission

### Notes to the financial statements

December 31, 2023

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## 2. Significant accounting policies (continued)

### *Inventory of supplies*

Inventory is measured at the lower of cost and net replacement cost with cost being determined on a first-in, first-out basis.

### *Tangible capital assets*

Tangible capital assets are measured at cost which includes all amounts that are directly attributable to acquisition, construction, development or betterment of the asset. The cost of the tangible capital asset is amortized on a straight-line basis over the estimated useful life as follows:

Land improvements	10-60 years
Buildings and structures	20-50 years
Office equipment	5 years
Motor vehicles	8 years
Heavy equipment	15 years
Machinery, equipment and bidding forms	5-60 years
Sewer pipes	25-60 years
Manholes	40 years

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

### *Accrued sick leave*

The Commission provides for sick leave that accumulates at \$1.50/day per month worked for full-time employees. The employees can accumulate up to a maximum of 250 days. On retirement or resignation after being employed, any employee having accrued sick leave will receive an allowance equal to 5% of accrued sick days for each year of work at a rate of 50% of the base salary at the date of termination.

The sick leave is an unfunded benefit. As such, there are no applicable assets. Benefits are paid out of annual surplus as they come due. The liability as at December 31, 2023 of \$75,714 (\$69,388 in 2022) is presented in accounts payable and accrued liabilities.

### *Deferred revenues*

Deferred revenues include grants, contributions and other amounts received from third parties for the acquisition of capital assets. Revenue is recognized on the same basis as the amortization expense related to the acquired capital assets or recognized as a direct increase in net assets for assets that will not be amortized.

### *Revenue recognition*

The Commission recognizes revenues from sewerage fees and other sources as the services are rendered, the price is fixed or determinable and collection is reasonably assured. Interest income is recognized on an accrual basis.

Government transfers are recognized in the period in which the events giving rise to the transfer occur, providing transfers are authorized, any eligibility criteria have been met, and reasonable estimates of the amounts can be made.

**2. Significant accounting policies (continued)**

*Use of estimates*

The preparation of the financial statements in conformity with PSAS requires management to make estimates that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Actual results may differ from those estimates.

*Adoption of new accounting standards*

Effective April 1, 2022, the Commission has adopted the newly issued accounting standard, Asset retirement obligations under PSAS Section 3280 ("Section 3280"), which provided guidance relating to the accounting for asset retirement obligations associated with the retirement of tangible capital assets.

The application of this amendment does not have an impact on the Commission's financial statements.

**3. Trade and other receivables**

	<b>2023</b>	2022
	<b>\$</b>	\$
Trade	<b>162,792</b>	191,941
Tangible capital assets grants receivables	<b>92,893</b>	30,281
Allowance for doubtful accounts	<b>(110,352)</b>	(126,500)
	<b>145,333</b>	95,722

**4. Bank loan**

The Commission has an authorized line of credit of \$500,000, bearing interest at prime rate, and renewable annually. The Commission has \$500,000 available on the line of credit as at December 31, 2023 (\$500,000 in 2022).

**5. Accounts payable and accrued liabilities**

	<b>2023</b>	2022
	<b>\$</b>	\$
Future employees benefits (Note 8)	<b>75,715</b>	69,388
Trade and holdbacks	<b>679,935</b>	625,267
Vacation accrued	<b>3,715</b>	2,046
Accrued expenses	<b>14,445</b>	11,834
Deposit in trust	<b>15,000</b>	26,000
	<b>788,810</b>	734,535



## 6. Debentures

	2023	2022
	\$	\$
Debenture BK41 (Gould Beach Road & Lift Station #6), interest varying from 1.15% to 4.15% maturing in 2034	982,000	1,014,000
Debenture BT38 (Cap-Bimet/Boudreau-Ouest), interest varying from 2.1% to 3.7% maturing in 2038	765,000	804,000
Debenture BJ46 (Head Office), interest varying from 1.25% to 4.4% maturing in 2033	339,000	366,000
Debenture BX42 (Cap-Bimet/Boudreau-Ouest), interest varying from 0.9% to 2.95% maturing in 2040	224,000	235,000
Debenture BZ43 (Scoudouc Road LSD), interest varying from 0.3% to 2.95% maturing in 2041	1,689,000	1,779,000
	<u>3,999,000</u>	<u>4,198,000</u>

Approval of the Municipal Capital Borrowing Board has been obtained for the debenture reported on the Statement of Financial Position. Principal repayments required during the next five years are as follows:

	\$
2024	208,000
2025	212,000
2026	215,000
2027	224,000
2028	229,000

## 7. Tangible capital assets

	Cost	Accumulated amortization	2023 Net book value	2022 Net book value
	\$	\$	\$	\$
Land	54,651	—	54,651	54,651
Art work	3,442	—	3,442	3,442
Land improvements	3,682,535	1,704,493	1,978,042	2,050,410
Buildings and structures	13,302,702	7,340,342	5,962,360	6,149,777
Office equipment	87,006	86,693	313	2,849
Motor vehicles	139,525	60,130	79,395	98,635
Heavy equipment	430,834	221,110	209,724	234,736
Software	46,881	34,135	12,746	4,123
Machinery, equipment and bidding forms	2,816,467	1,028,892	1,787,575	1,808,333
Sewer pipes	14,086,917	4,407,429	9,679,488	9,468,297
Manholes	3,378,179	1,454,945	1,923,234	1,910,887
Assets under construction	1,965,806	—	1,965,806	1,773,436
	<u>39,994,945</u>	<u>16,338,169</u>	<u>23,656,776</u>	<u>23,559,576</u>

**8. Future employee benefits**

Under the sick leave benefits plan, unused sick leave benefits can be accumulated, and employees may become entitled to a cash payment upon leaving the Commission's employment.

The liability as at December 31, 2023 of \$75,715 (\$69,388 in 2022) is recorded in accounts payable and accrued liabilities.

**9. Sewer capital reserve fund and capital fund**

An amount of \$1,475,000 (\$1,190,000 in 2022) was transferred from the operating fund to the capital fund. The transfer was authorized based on authorizing motion 23-68, meeting no. 736, dated December 19, 2023.

A total amount of \$93,598 (\$50,846 in 2022) was transferred from the operating fund to the operating reserve fund, with the approval of the 2023 budget.

There was also a transfer of \$33,697 (\$38,197 in 2022) for an operation reserve fund, with the approval of the 2023 budget.

**10. Water and sewer fund surplus/deficit**

The Municipalities Act requires that any Water and Sewer Fund deficit amounts be absorbed by surpluses in the ensuing four years. The cumulative surplus/deficit is as follows:

	<b>2023</b>	2022
	<u>\$</u>	<u>\$</u>
2023 Surplus	<b>147,694</b>	—
2022 Deficit	<b>7,642</b>	7,642
2021 Surplus	<b>(9,366)</b>	(9,366)
2020 Surplus	<b>14,913</b>	14,913
2019 Deficit	<b>(104,644)</b>	(104,644)
	<u><b>56,239</b></u>	<u>(91,455)</u>

**11. Financial instruments and risk management**

*Market risk*

Market risk is the risk that the fair value or future cash flows of the Commission's financial instruments will fluctuate because of changes in market prices. The Commission's debentures are at fixed rates of interest and it is not exposed to other price risks.

*Credit risk*

Credit risk arises from the potential that a debtor will be unable to meet its obligations. The Commission conducts a thorough assessment of its debtors prior to granting credit and actively monitors the financial health of its debtors on a continuous basis. Credit risk arises primarily from cash and accounts receivable. There are no significant concentrations of credit risk.

*Liquidity risk*

The Commission's objective is to have sufficient liquidity to meet its liabilities when due. The Commission monitors its cash balances and cash flows generated from operations to meet its requirements. As at December 31, 2023, the most significant financial liabilities are accounts payable and accrued liabilities, and debentures.

**The Greater Shediac Sewerage Commission**  
**Schedule 1 - regulatory reporting requirements**  
**Statement of sewer capital reserve and operating reserve fund**  
Year ended December 31, 2023

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	<b>Sewer capital reserve fund</b>	<b>Operation reserve fund</b>	<b>2023 Total</b>	<b>2022 Total</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Assets</b>				
Cash	2,428,752	4,289	2,433,041	879,798
Restricted cash and term deposits	—	—	—	1,321,687
Due from capital	1,803,974	10,855	1,814,829	1,201,314
Due from operating	—	228,656	228,656	195,417
Accumulated surplus	<u>4,232,726</u>	<u>243,800</u>	<u>4,476,526</u>	<u>3,598,216</u>
<b>Revenue</b>				
Transfers from operating fund	33,697	8,500	42,197	46,697
Interest earned	56,087	—	56,087	25,787
Transfers to operating fund	—	(50,846)	(50,846)	(50,846)
Annual surplus (deficit)	<u>89,784</u>	<u>(42,346)</u>	<u>47,438</u>	<u>21,638</u>

**The Greater Shediac Sewerage Commission**  
**Schedule 2 - regulatory reporting requirements**  
**Reconciliation of annual surplus (deficit)**  
Year ended December 31, 2023

	General operating fund	General capital fund	Sewer capital reserve fund	Operation reserve fund	2023 Total
	\$	\$	\$	\$	\$
<b>2023 Annual fund surplus (deficit)</b>	1,765,793	(695,536)	56,087	—	1,126,344
<b>Adjustments to 2023 annual surplus (deficit) for funding requirements</b>					
Second previous year's surplus	—	—	—	—	—
Transfers between funds					
Transfer from general operating fund to general capital fund	(1,475,000)	1,475,000	—	—	—
Transfer from general operating fund to sewer capital reserve fund	(33,697)	—	33,697	—	—
Transfer from general operating fund to operation reserve fund	(4,000)	—	—	4,000	—
Transfer from operation reserve fund to general operation fund	93,598	—	—	(93,598)	—
Net change in debentures	(199,000)	199,000	—	—	—
Amortization expense	—	896,991	—	—	896,991
Total adjustments to annual surplus (deficit)	(1,618,099)	2,570,991	33,697	(89,598)	896,991
<b>2023 annual surplus (deficit)</b>	<b>147,694</b>	<b>1,875,455</b>	<b>89,784</b>	<b>(89,598)</b>	<b>2,023,335</b>
	General operating fund	General capital fund	Sewer capital reserve fund	Operation reserve fund	2022 Total
	\$	\$	\$	\$	\$
<b>2022 Annual fund surplus (deficit)</b>	1,373,580	(723,200)	25,787	—	676,167
<b>Adjustments to 2022 annual surplus (deficit) for funding requirements</b>					
Second previous year's surplus	14,913	—	—	—	14,913
Transfers between funds					
Transfer from general operating fund to general capital fund	(1,190,000)	1,190,000	—	—	—
Transfer from general operating fund to sewer capital reserve fund	(38,197)	—	38,197	—	—
Transfer from general operating fund to operation reserve fund	(8,500)	—	—	8,500	—
Transfer from operation reserve fund to general operation fund	50,846	—	—	(50,846)	—
Net change in debentures	(195,000)	195,000	—	—	—
Amortization expense	—	871,810	—	—	871,810
Total adjustments to annual surplus (deficit)	(1,365,938)	2,256,810	38,197	(42,346)	886,723
<b>2022 annual surplus (deficit)</b>	<b>7,642</b>	<b>1,533,610</b>	<b>63,984</b>	<b>(42,346)</b>	<b>1,562,890</b>

**The Greater Shediac Sewerage Commission**  
**Schedule 3 - regulatory reporting requirements**  
**Operating funds supplementary schedule of revenue and expenditures**  
December 31, 2023

	Budget \$ (Unaudited)	2023 Actual \$	2022 Actual \$
<b>Revenue</b>			
Sales of services			
Sewerage services	3,111,608	3,225,204	2,885,496
Connection charge	24,000	21,800	17,700
	<u>3,135,608</u>	<u>3,247,004</u>	<u>2,903,196</u>
Other revenue from own sources			
Interest on investments	17,000	128,849	44,468
Miscellaneous income	14,000	305,129	8,316
Interest on accounts receivable	57,000	45,407	43,113
Certificates	10,000	9,175	9,100
	<u>98,000</u>	<u>488,560</u>	<u>104,997</u>
	<u>3,233,608</u>	<u>3,735,564</u>	<u>3,008,193</u>
<b>Expenditures</b>			
Administration and general			
Personnel			
Salaries	233,336	234,512	208,085
Honorarium	28,000	15,675	26,425
Directors expenses	8,000	4,615	4,424
Other benefits	2,000	1,503	1,372
Seminar and courses	2,800	902	542
	<u>274,136</u>	<u>257,207</u>	<u>240,848</u>
Other			
Insurance	72,981	84,881	65,845
Property taxes	48,000	45,148	46,657
Office expenses	36,000	32,225	44,367
Legal fees	35,000	24,434	29,807
Audit expenses	18,725	23,712	27,339
Office building	17,000	16,983	14,380
Office equipment	3,000	9,257	1,834
Professional fees	10,000	9,604	1,674
	<u>240,706</u>	<u>246,244</u>	<u>231,903</u>
	<u>514,842</u>	<u>503,451</u>	<u>472,751</u>
Sewerage collection system			
Personnel			
Salaries	158,426	140,945	141,465
Seminar and courses	2,500	2,702	856
	<u>160,926</u>	<u>143,647</u>	<u>142,321</u>
Other			
Engineering	4,000	97,236	108,610
Infiltration study	100,000	52,832	39,911
Flushing and video	30,000	23,099	19,756
Lines, laterals and MH	50,000	20,901	32,459
Maintenance vehicles	10,500	9,666	10,900
Maintenance equipment	10,500	9,569	6,840
Tools, tests and safety	5,670	919	1,700
	<u>210,670</u>	<u>214,222</u>	<u>220,176</u>
	<u>371,596</u>	<u>357,869</u>	<u>362,497</u>

**The Greater Shediac Sewerage Commission**

Schedule 3 - regulatory reporting requirements (continued)

Operating funds supplementary schedule of revenue and expenditures

December 31, 2023

	Budget \$ (Unaudited)	2023 Actual \$	2022 Actual \$
<b>Sewerage lift stations</b>			
Personnel			
Salaries	158,426	140,945	141,465
Seminar and courses	2,500	2,983	1,113
	<u>160,926</u>	<u>143,928</u>	<u>142,578</u>
<b>Other</b>			
Electricity	58,000	53,874	53,480
Lift stations	40,000	13,143	23,720
Maintenance vehicles	10,500	9,573	10,581
Engineering	6,000	6,353	13,232
Tools, test and safety	5,670	663	1,172
Buildings and fences	10,500	30	3,386
	<u>72,670</u>	<u>83,636</u>	<u>105,571</u>
	<u>233,596</u>	<u>227,564</u>	<u>248,149</u>
<b>Sewerage treatment and disposal</b>			
Personnel			
Salaries	79,213	70,472	70,732
Seminar and courses	1,000	1,351	557
	<u>80,213</u>	<u>71,823</u>	<u>71,289</u>
<b>Other</b>			
Electricity	110,000	128,688	119,583
Treatment equipment	40,000	14,461	8,965
Engineering	5,000	11,503	1,621
Lab test	10,600	8,091	6,238
Building and fences	10,500	5,891	4,232
Tools, test and safety	2,835	482	841
	<u>178,935</u>	<u>169,116</u>	<u>141,480</u>
	<u>259,148</u>	<u>240,939</u>	<u>212,769</u>

GREATER SHEDIAC  
SEWERAGE  
**COMMISSION**  
DES ÉGOUTS  
SHEDIAC ET BANLIEUES

*2023 Annual Report*

# THE GREATER SHEDIAC SEWERAGE COMMISSION

## 2023 ANNUAL REPORT

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- Schedule C - Rates – Shediac area, Pointe du Chêne LSD, Scoudouc LSD
- Schedule D - Rates – CB/BO area
- Schedule E - Rates – Scoudouc Road area



## Past Chairpersons

▪ Laurie Williams	1969 - 1972
▪ Alfred Léger	1972 - 1976
▪ James Bateman	1976 - 1981
▪ Jamie Storey	1981 - 1988
▪ Valmon Thibodeau	1988 - 1992
▪ Ernest Drapeau	1992 - 1997
▪ Jean-Guy Lirette	1997 - 2001
▪ Yvon Gautreau	2001 - 2007
▪ Maurice Cormier	2007 - 2008
▪ Roland Belliveau	2008 - 2014
▪ Roger Caissie	2014 - October 2018
▪ H.J. (Harry) McInroy	November 2018 - present

## **Members of the Commission 2023**

▪ H.J. (Harry) McInroy,	Chairperson
▪ Murray Lloyd,	Vice-Chairperson
▪ Susan Cormier,	Treasurer
▪ Yvonne LeBlanc,	Secretary

## **General Committee**

All members are part of the committee.

## **Human Resources Committee (created September 2022)**

H.J. (Harry) McInroy and Murray Lloyd are part of the committee.

## Employees

▪ Joey Frenette,	Director, Operations, and level II Wastewater Treatment and Collection Operator
▪ Stephanie Bernard,	Assistant Director, Administration
▪ Janice Bernard,	Accounting Clerk
▪ Nicole LeBlanc,	Administrative Secretary
▪ Cory Babineau,	Level II Wastewater Treatment and Collection Operator
▪ Joseph Bastarache,	Level I Wastewater Collection Operator

## **Chairperson's Report**

Throughout 2023, the GSSC continued to make major investments in substantial upgrades to the infrastructure of its sewerage collection system. Cognizant of its service area's rapid rate of development, the GSSC has been strategically planning and positioning itself for the future collection and treatment requirements of the Greater Shediac area.

### **New Sanitary Sewer Trunk Line Study**

The GSSC invested in a study to identify optimal routing for a new Sanitary Trunk Sewer. This had been planned based on the existing sanitary sewer collection system nearing capacity at some locations and considering recent and future anticipated growth within the sewer shed area served by the GSSC. The Town of Shediac applied for RDC funding for the design and EIA for Phase 1A of the new sanitary sewer trunk line.

### **Long-Term Planning Study**

The Long-Term Planning Study commenced in 2022 was completed. This tool together with the recently completed Capacity Study allows for and supports planned development and growth. Areas within the sewer shed having capacity within the existing collection system, based on the Capacity Study, and areas with future capacity potential based on the location of the new Sanitary Trunk Sewer are now clearly identified.

### **Cap-Brulé Wastewater Treatment Plant Upgrades Project**

As a result of "post COVID" soaring construction costs, the planned 2022 construction start was not possible. Our consulting engineering firm, Englobe Corp. reworked the scope of the project, and the GSSC submitted a request to the Federal and Provincial governments for the required additional funding which was approved in 2023. As a result, the CBWWTP upgrades project will be tendered starting in early 2024, with construction of the head works building to commence in the summer of 2024.

### **Environmental Improvement Fee**

2023 marked the third year of the implementation of our Environmental Improvement Fee, which is now fixed at \$75.00 per year. This fund will pay the portion of the CBWWTP Upgrades cost being born by our system's users.

### **Projects and Infrastructure Investments**

The sanitary sewer system on Pleasant Street was half replaced during 2023, with the remaining half-scheduled for 2024. The sanitary sewers on Seaman Street and Elizabeth Street were fully replaced. The sanitary system on Inglis Street was fully refurbished.

Gas Tax Funding was accessed to refurbish two lift stations (No. 9 and No. 14) including the addition of on-site generators. The source of funding covered the cost of the refurbishment, by way of "re-lining", of approximately 400 m of sanitary sewer mains in Pointe du Chene. During 2023 the Inflow and Infiltration Study continued under the direction of Englobe Corp. The GSSC agreed to participate with the Town of Shediac in the refurbishment of services on the section of Main Street, from Foch Bridge to Chesley Street, and Dock Street. Englobe Corp. was requested to prepare a plan to refurbish lift station No. 5 on Pleasant Street. Insurance funds were received to undertake repairs and improvements to five lift stations following tropical storm Fiona damages in September 2022. The repairs will take place in 2024.

### **Budget and Personnel**

The 2024 Budget was approved in the amount of \$3,610,142.00. Changes to the membership of the Board took effect on February 15, 2023. The Board of Commissioners consists of;

Chairperson:	H.J. (Harry) McInroy
Vice Chairperson:	Murray Lloyd
Treasurer:	Susan Cormier
Secretary:	Yvonne LeBlanc

I wish to express my appreciation to Commission Board members for their commitment and support.

On behalf of the Board, I extend appreciation to our staff for its capable and committed service over this past year.

H.J. (Harry) McInroy  
Chairperson

## **Activities in 2023**

The Greater Shediac Sewerage Commission was created in 1969. In 2023, the Commission completed its 54<sup>th</sup> year of service to the citizens. The present report retraces the main events of the Commission in 2023 and summarizes the infrastructure projects and capital investments undertaken during the past ten (10) years. As you will notice in the report, the Greater Shediac Sewerage Commission invested a total amount of **\$10,499,794.00** during this period, representing an average investment of **\$1,049,979** per year.

## **Members' Activities**

The Greater Shediac Sewerage Commission held eleven (11) regular meetings, one (1) special meeting, and one (1) annual general meeting in 2023. The Commission adopted a total of seventy-one (71) resolutions at these meetings. The General Committee held one (1) meeting. In total, fourteen (14) meetings were held in 2023.

## **Staff Activities**

The administrative staff has remained occupied with regular duties such as billing, collecting overdue accounts and issuing sewer certificates. The Public Sector Accounting Board adopted PS 3280 – Asset Retirement Obligations in March 2018 but due to the impact of the COVID-19 pandemic, the effective date was deferred and became effective for annual financial statements relating to fiscal years beginning on or after April 1, 2022. GSSC engaged a professional services firm to assist with the work. The Assistant Director also attended several courses related to the municipal field.

Operations and maintenance staff have kept busy with regular maintenance and preventive maintenance of the wastewater collection and treatment systems. Joseph Bastarache has obtained his level I wastewater collection certificate and is now working towards obtaining his level II wastewater collection and level I wastewater treatment certificates.

## Activities and investments of the past ten (10) years

2014	SCADA System - Phase 2	\$	165,055.00
2014	Acquisition of truck 3/4 ton 4x4 diesel with plow	\$	49,533.00
2014	Acquisition of truck 3/4 ton 4x4 with plow	\$	39,431.00
2015	West Shediac Improvements - Sewer main	\$	599,391.00
2015	Manhole infiltration reduction	\$	321,027.00
2015	Replacement of sewer mains - Main Street	\$	34,119.00
2015	Baffles -Lift stations' wet wells	\$	20,480.00
2015	Land acquisition in Scoudouc	\$	9,256.00
2015	Computerize collection system master plan	\$	46,574.00
2016	Acquisition of tractor	\$	30,513.00
2016	Replacement of sanitary sewer - Chesley Street	\$	125,936.00
2016	Install electronic temperature monitoring equipment	\$	12,399.00
2017	Pointe-du-Chêne Sanitary Sewer Improvements	\$	1,373,355.00
2017	Lift Station Upgrades	\$	867,496.00
2017	Shediac East Long-Term Wastewater Strategy	\$	86,037.00
2017	Replacement of sewer mains – Main Street	\$	159,588.00
2017	Aquatech SJ-1650	\$	247,135.00
2018	Parlee Beach	\$	2,779,167.00
2018	Wayne Street	\$	61,483.00
2018	Tipperary Street	\$	87,433.00
2018	Truck – Silverado 1500	\$	23,576.00
2019	Gallagher & Centennial	\$	329,791.00
2019	Kubota Tractor	\$	68,206.00
2019	Lift Station Upgrades	\$	54,409.00
2019	Vcam 6 Control Module	\$	9,488.00
2020	Brown Street	\$	247,487.00
2020	Acquisition of truck 3/4 ton 4x4 with plow	\$	29,150.00
2021	Monique Street – sanitary services repairs	\$	223,779.00
2021	Weldon Street - refurbishment	\$	376,799.00
2021	UV Lamps	\$	21,408.00
2022	Maple Street	\$	15,883.00
2022	Saint-Joseph Street	\$	80,793.00
2022	First & Second Avenue, Dunham Road, LS 9 & 14	\$	807,619.00
2022	West Main	\$	480,539.00
2022	Standard Specifications	\$	10,855.00
2022	2022 Chevrolet T Silverado	\$	47,718.00
2022	UV Lamps	\$	19,596.00
2023	Pleasant	\$	405,847.00
2023	SCADA	\$	92,373.00
2023	UV Lamps	\$	23,678.00
2023	Server	\$	15,342.00
<b>Total for the period of 2014 to 2023</b>		<b>\$</b>	<b>10,499,744.00</b>

### Summary of future infrastructure projects:

See Schedule A - Five-year plan 2024-2028

The Greater Sheelbac Sewerage Commission  
Five-Year Plan 2024-2028

Schedule 6

2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040
<b>1. Improvement of infrastructure</b>																	
A. LRT station no. 13 - new building + new pumps and electrical																	
B. LRT station no. 5 - Phase 2 - new design - mechanical																	
C. LRT station no. 12 - phase 2 - mechanical, electrical, section foreman																	
D. LRT station no. 9 - generator + flow meter + pumps																	
E. LRT station no. 14 - new pumps, generator and general electrical																	
F. LRT station no. 8 - new pumps, mechanical																	
G. LRT station no. 1 - new pumps, mechanical																	
H. LRT station no. 4 - add restoration, new pumps, valve on foreman																	
I. LRT station no. 3 - add restoration, new pumps																	
<b>SUB-TOTAL</b>	\$340,000	\$174,000	\$500,000	\$110,000	\$275,000	\$170,000	\$170,000	\$170,000	\$170,000	\$170,000	\$170,000	\$170,000	\$170,000	\$170,000	\$170,000	\$170,000	\$170,000
<b>2. Extension of existing services</b>																	
<b>SUB-TOTAL</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>3. Reduction of infiltration</b>																	
A. Inflow and infiltration - Capacity Study																	
B. Sewer Main Renewal - LRT station no. 2 - foreman																	
C. Sewer Main Renewal - Dubois Street																	
D. Sewer Main Renewal - Ingers, Grand Prix and Main Street (Extension to Route 132)																	
E. Sewer Main Renewal - LRT station no. 1 - foreman																	
F. Sewer Main Renewal - Conroy Street - section Shaw Drive																	
G. Sewer Main Renewal - Calder Street - section Shaw Drive																	
H. Sewer Main Renewal - Hamilton Street - section Shaw Drive																	
I. Sewer Main Renewal - Pointe du Chêne area - Phase II																	
J. Sewer Main Renewal - St. Joseph Street, Sheela																	
K. Sewer Main Renewal - Weblon Street																	
L. Sewer Main Renewal - Pleasant Street																	
M. Sewer Main Renewal - Collection to LRT - Pointe du Chêne																	
N. Sewer Main Renewal - Pointe du Chêne area - Phase III																	
O. Sewer Main Renewal - Main Street - King to South Cove																	
P. Sewer Main Renewal - Main Street - South Cove to Pointe du Chêne																	
Q. Sewer Main Renewal - Main Street - St. Anne to King																	
R. Sewer Main Renewal - Main Street - Finch Bridge to Chertsey - Deck Street																	
S. Sewer Main Renewal - Main Street - St. Anne to King																	
T. Sewer Main Renewal - Main Street - Finch Bridge to Chertsey - Deck Street																	
U. Sewer Main Renewal - Main Street - St. Anne to King																	
V. Sewer Main Renewal - Main Street - Finch Bridge to Chertsey - Deck Street																	
W. Sewer Main Renewal - Main Street - St. Anne to King																	
X. Sewer Main Renewal - Main Street - Finch Bridge to Chertsey - Deck Street																	
Y. Sewer Main Renewal - Main Street - St. Anne to King																	
Z. Sewer Main Renewal - Main Street - Finch Bridge to Chertsey - Deck Street																	
<b>SUB-TOTAL</b>	\$7,000,000	\$7,000,000	\$7,000,000	\$7,000,000	\$7,000,000	\$7,000,000	\$7,000,000	\$7,000,000	\$7,000,000	\$7,000,000	\$7,000,000	\$7,000,000	\$7,000,000	\$7,000,000	\$7,000,000	\$7,000,000	\$7,000,000
<b>4. Equipment Replacement (Trucks, Tractors, Loader, etc.)</b>																	
A. New 314 ton Pick Up Truck																	
B. New 112 ton Pick Up Truck																	
C. New 60 dump trailer																	
<b>SUB-TOTAL</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>5. Capex/Opex w/IF Upgrade</b>																	
A. Phase 1																	
B. Phase 2A																	
C. Phase 2B																	
<b>SUB-TOTAL</b>	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
<b>YEARLY ESTIMATES</b>	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
<b>TOTAL</b>	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000

\* Budgets and scope may vary with availability of subsidies and/or other financial position  
\* Projects to proceed in conjunction with Town of Sheelbac infrastructure projects

Approved by Chairperson: *[Signature]*  
Upgrade depending if 2nd truck sewer installed

Date: *NIV / 5/2023*

**LA COMMISSION DES ÉGOUTS SHEDIAC ET BANLIEUES /  
THE GREATER SHEDIAC SEWERAGE COMMISSION  
DISTRIBUTION DES UNITÉS / DISTRIBUTION OF UNITS**

Schedule/Annexe B

31-Dec-23

RÉGIONS / AREAS	Shediac	Pointe du Chêne		Shediac Cape		CRBE (original)	CRBE (nouveau / new)	Scoudouc		Scoudouc Rd. DSL / LSD	Total
		DSL / LSD	1,016	DSL / LSD	115			DSL / LSD	166		
Résidentiel/Residential	4,089					153	367			104	6,010
Commercial /Commercial	793	366	4			-	6	6	6		1,181
Industriel / Industrial	48	-	-			-	-	1	-	-	49
Institutionnel /Institutional	783	8	46			-	1	6	-	-	844
<b>Total</b>	<b>5,713</b>	<b>1,390</b>	<b>165</b>	<b>153</b>	<b>374</b>	<b>179</b>	<b>110</b>	<b>8,084</b>			

**The Greater Shediac Sewerage Commission / La Commission des Égouts Shediac et Banlieues**  
**Historical Sewerage Rate Structure / Structure Historique du Taux d'Égout**  
**Past 30 Years / 30 Dernières Années**  
**Shediac Region, Pointe-du-Chêne LSD, / Région de Shediac, DSL de Pointe-du-Chêne,**  
**and Scoudouc LSD/ et DSL de Scoudouc**

	Units /	Increase of units /	Gross Rate /	Discounts /	Net Rate/
Year / Année	Unités	Augmentation d'unités	Taux Brut	Escomptes	Taux Net
1994	4,000		\$173.80	\$15.80	\$158.00
1995	4,125	3.13%	\$176.00	\$16.00	\$160.00
1996	4,160	0.85%	\$181.50	\$16.50	\$165.00
1997	4,250	2.16%	\$187.00	\$17.00	\$170.00
1998	4,340	2.12%	\$187.00	\$17.00	\$170.00
1999	4,475	3.11%	\$190.30	\$17.30	\$173.00
2000	4,525	1.12%	\$193.60	\$17.60	\$176.00
2001	4,535	0.22%	\$198.00	\$18.00	\$180.00
2002	4,610	1.65%	\$209.00	\$19.00	\$190.00
2003	4,725	2.49%	\$214.50	\$19.50	\$195.00
2004	4,775	1.06%	\$220.00	\$20.00	\$200.00
2005	4,940	3.46%	\$225.50	\$20.50	\$205.00
2006	5,075	2.73%	\$231.00	\$21.00	\$210.00
2007	5,175	1.97%	\$236.50	\$21.50	\$215.00
2008	5,340	3.19%	\$242.00	\$22.00	\$220.00
2009	5,400	1.12%	\$242.00	\$22.00	\$220.00
2010	5,475	1.39%	\$242.00	\$22.00	\$220.00
2011	5,805	6.03%	\$253.00	\$23.00	\$230.00
2012	5,893	1.52%	\$264.00	\$24.00	\$240.00
2013	5,922	0.49%	\$264.00	\$24.00	\$240.00
2014	6,125	3.31%	\$264.00	\$24.00	\$240.00
2015	6,156	0.50%	\$269.00	\$24.00	\$245.00
2016	6,299	2.27%	\$279.00	\$25.00	\$254.00
2017	6,373	1.16%	\$289.00	\$25.00	\$264.00
2018	6,415	0.65%	\$299.00	\$25.00	\$274.00
2019	6,538	1.88%	\$319.00	\$25.00	\$294.00
2020	6,732	2.88%	\$329.00	\$25.00	\$304.00
2021	6,893	2.34%	\$354.00	\$25.00	\$329.00
2022	7,241	4.81%	\$379.00	\$25.00	\$354.00
2023	7,600	4.72%	\$404.00	\$25.00	\$379.00



**The Greater Shediac Sewerage Commission / La Commission des Égouts Shediac et Banlieues  
History of Sewerage Rates Structure / Structure Historique du Taux d'Égout  
Cap-Bimet/Boudreau-Ouest Area / Région Cap-Bimet/Boudreau-Ouest**

<b>Year / Année</b>	<b>Units / Unités</b>	<b>Increase of units / Augmentation d'unités</b>	<b>Gross Rate / Taux Brut</b>	<b>Discounts / Escomptes</b>	<b>Net Rate/ Taux Net</b>
2008	275		\$475.00	\$0.00	\$475.00
2009	272	-1.09%	\$475.00	\$0.00	\$475.00
2010	326	19.85%	\$475.00	\$0.00	\$475.00
2011	330	1.23%	\$475.00	\$0.00	\$475.00
2012	330	0.00%	\$483.00	\$0.00	\$483.00
2013	330	0.00%	\$483.00	\$0.00	\$483.00
2014	331	0.30%	\$483.00	\$0.00	\$483.00
2015	331	0.00%	\$486.00	\$17.00	\$469.00
2016	332	0.30%	\$493.00	\$18.00	\$475.00
2017	339	2.06%	\$500.00	\$18.00	\$482.00
2018	337	-0.59%	\$507.00	\$18.00	\$489.00
2019	334	-0.90%	\$521.00	\$18.00	\$503.00
2020	337	0.89%	\$528.00	\$18.00	\$510.00
2021	347	2.88%	\$553.00	\$18.00	\$535.00
2022	349	0.57%	\$579.00	\$25.00	\$554.00
2023	374	6.68%	\$604.00	\$25.00	\$579.00

**The Greater Shediac Sewerage Commission / La Commission des Égouts Shediac et Banlieues**  
**History of Sewerage Rates Structure / Structure Historique du Taux d'Égout**  
**Scoudouc Road LSD / DSL de Scoudouc Road**

<b>Year / Année</b>	<b>Units / Unités</b>	<b>Increase of units / Augmentation d'unités</b>	<b>Gross Rate / Taux Brut</b>	<b>Discounts / Escomptes</b>	<b>Net Rate/ Taux Net</b>
2010	92	Beginning	\$375.00	\$0.00	\$375.00
2011	95	3.26%	\$375.00	\$0.00	\$375.00
2012	97	2.11%	\$384.00	\$0.00	\$384.00
2013	99	2.06%	\$384.00	\$0.00	\$384.00
2014	98	-1.01%	\$384.00	\$0.00	\$384.00
2015	101	3.06%	\$387.00	\$17.00	\$370.00
2016	103	1.98%	\$394.00	\$18.00	\$376.00
2017	106	2.91%	\$401.00	\$18.00	\$383.00
2018	107	0.94%	\$408.00	\$18.00	\$390.00
2019	107	0.00%	\$422.00	\$18.00	\$404.00
2020	107	0.00%	\$429.00	\$18.00	\$411.00
2021	110	2.80%	\$454.00	\$18.00	\$436.00
2022	110	0.00%	\$479.00	\$18.00	\$454.00
2023	110	0.00%	\$504.00	\$25.00	\$479.00