



**SPECIAL COUNCIL MEETING  
MINUTES**

**Tuesday, June 20, 2023, 6:30 pm**

Members Present: Mayor Robert Campbell  
Councillor Phyllis Bannister  
Councillor Sarah Colwell  
Councillor Joe D'Ettore  
Councillor John-Wiebe Dykstra  
Councillor Jason Gallant  
Councillor Nathan O'Blenis  
Councillor Stephanie Thorne

Staff Present: Austin Henderson, CAO  
Dianne Ayles, Clerk/Treasurer  
Scott Landry, Assistant Clerk

Staff Absent: Lorie Paterson, Administrative Assistant  
Trevor Douthwright, Manager of Infrastructure and Public Works  
Massimo Caracristi, Regional Director of Recreation and  
Wellness  
Bradley MacLeod, Fire Chief

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**1. CALL TO ORDER**

Meeting was called to order at 6:30 pm.

**2. ADOPTION OF AGENDA**

**MOTION:** The Agenda be adopted.

**Moved by:** Councillor Gallant

**Seconded by:** Councillor D'Ettore

**Motion Carried**

**3. CONFLICT OF INTEREST DECLARATIONS**

No conflicts declared at this time.

Councillor Phyllis Bannister joined the meeting at 6:32 pm.

Councillor John-Wiebe Dykstra joined the meeting at 6:35 pm.

**4. 2022 FINANCIAL AUDITED REPORT (VILLAGE OF SALISBURY) – Lise Caissie, Ernst & Young**

Lise Caissie, Ernst & Young audit partner on the Salisbury file, joined the meeting to provide the 2022 financial statements for the municipality. (NOTE: This is for the former Village of Salisbury, not the current Town of Salisbury that took effect in 2023.)

The Village of Salisbury's General Operating Fund finished 2022 with a \$55,488 deficit in accordance with Province of New Brunswick (PNB) requirements, which adhere to Public Sector Accounting Standards (PSAS). Reasons for this include capital expenditures for land and equipment (notably, the property intended for the planned new fire station and a new all-terrain response vehicle for Salisbury Fire Rescue), as well as unexpected capital repairs (resulting from vandalism to the baseball field electrical building).

Under the General Capital Fund, the value of Capital Assets was \$8,727,523 at the close of 2022.

The Village of Salisbury's Utility Operating Fund finished 2022 with a \$43,685 deficit, again, in accordance with PNB requirements using PSAS. This is, in most part, due to revenues being lower than what was budgeted for, and an unbudgeted land purchase by the municipality (on Government Road).

Under the Utility Capital Fund, the value of Capital Assets was \$2,933,671 at the close of 2022.

The Village of Salisbury ended 2022 with a total of \$1,059,795 in reserves:

- \$370,598 in its General Capital Reserve Fund
- \$35,000 in its General Operating Reserve Fund
- \$654,197 in its Utility Capital Reserve Fund

Salisbury's debt ratio is 4%, which is considered low for a municipality.

**MOTION:** The Municipality of Salisbury accept the Audited Financial Statements for 2022 as presented by Ernst & Young.

**Moved by:** Councillor Thorne

**Seconded by:** Councillor O'Blenis

**Motion Carried**

5. **ADJOURNMENT**

**MOTION:** Adjourn the meeting. (7:06 pm)

**Moved by:** Councillor Thorne

**Seconded by:** Councillor O'Blenis

**Motion Carried**

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Chair

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Clerk