



TOWN OF  
**Oromocto**

# 2025

*Annual*  
**Report**



**4 DOYLE DRIVE**  
OROMOCTO, NB

# Table of Contents

Message from the Mayor.....	3
Governance.....	4
Strategic Plan .....	7
Local Government Services.....	8
General Government Services.....	8
Grants to Organizations and Economic Development.....	9
Protective Services .....	10
Police.....	11
Fire .....	11
Planning and Compliance .....	12
Animal Control Services.....	12
Recreation and Cultural Services.....	13
Transportation Services.....	15
Environmental Health and Development Services.....	18
Environmental Health Services.....	18
Environmental Development Services .....	18
Water and Wastewater Utility.....	20
Public Health Services .....	22
<i>APPENDIX 1 – MAYOR’S LIST OF ACTIVITIES.....</i>	<i>24</i>
<i>APPENDIX 2 – AUDITED FINANCIAL STATEMENTS.....</i>	<i>26</i>

# Message *from* the Mayor

On behalf of the Town of Oromocto Council, I am pleased to present the Annual Report for the fiscal year 2025. This report has been prepared in accordance with New Brunswick Regulation 2018-54 under the *Local Governance Act*.

The year 2025 marked a period of positive change and progress for the community. One of the most significant milestones was the demolition of the former Hubbard Street School, making way for the development of a new, multi-generational, multi-cultural centre that will serve residents for years to come. The Town welcomed a new physician to the community through Council's approved welcome incentive and continued to strengthen relationships with medical residents, reinforcing its commitment to local health care.

A key focus throughout the year was investing in training and planning. By supporting professional development and strengthening communication and collaboration across departments, the Town continues to ensure that the organization remains responsive, dedicated, and well equipped to serve the community. The Town's partnership with the Department of National Defence played a crucial role in 2025. Through ongoing agreements and collaboration, the Town was able to make significant investments in infrastructure and community development that support both current and future needs.

Council and staff worked diligently throughout the year to manage completion of priorities while identifying opportunities to improve efficiency and reduce the impact on taxpayers. Oromocto continues to grow with the support of regional partners and investors, and while meaningful progress has been made, there is still important work ahead.

On behalf of Council and staff, I sincerely thank residents for their patience, engagement, and support. We look forward to continuing to work together as we move into 2026.

*Sincerely,*  
*Robert (Bob) Powell*  
**MAYOR**



*"One of the most significant milestones was the demolition of the former Hubbard Street School, making way for the development of a new, multi-generational, multi-cultural centre that will serve residents for years to come."*

# Governance



The Oromocto Council has a mayor, and eight council members. The next municipal election will be in May 2026.

The Mayor is the head of the Council and is elected at large by the population.

The other remaining members of Council are elected by their respective wards as follows:

- Ward 1 (Oromocto East Area) Councillor Lorraine Dawe and Councillor Jeff Kirkbride
- Ward 2 (Military Housing Area) Councillor Brad Whalen and Councillor Raymond Henry
- Ward 3 (Oromocto West Area) Deputy Mayor Sheridan Mawhinney and Councillor Kelly Murdock
- Ward 4 (Lincoln Area) Councillor Gary von Richter and Councillor Ryan Carr



**BACK ROW:** Councillor Ryan Carr, Councillor Raymond Henry, Councillor Gary von Richter, Deputy Mayor Sheridan Mawhinney

**FRONT ROW:** Councillor Jeff Kirkbride; Councillor Kelly Murdock, Mayor Robert (Bob) Powell, Councillor Lorraine Dawe, Chief Administrative Officer John Jackson and Councillor Brad Whalen

## Committees and other responsibilities



- AGE-FRIENDLY ADVISORY COMMITTEE – Councillor Kelly Murdock
- CAPITAL REGION SERVICE COMMISSION (CRSC) BOARD OF DIRECTORS – Mayor Robert Powell
  - BUDGET COMMITTEE – Mayor Robert Powell
  - COMMUNITY DEVELOPMENT COMMITTEE – Councillor Lorraine Dawe
  - ECONOMIC EXPANSION COMMITTEE – Deputy Mayor Sheridan Mawhinney
  - REGIONAL INFRASTRUCTURE COMMITTEE – CAO John Jackson
- CLIMATE ACTION/ZERO CARBON COMMITTEE – Councillor Ryan Carr
- LIBRARY COMMITTEE – Councillor Lorraine Dawe
- OROMOCTO AND AREA CHAMBER OF COMMERCE – Councillor Lorraine Dawe
- OROMOCTO HEALTH CARE COMMITTEE – Mayor Robert Powell
- OROMOCTO PIONEER GARDENS INC. – Deputy Mayor Sheridan Mawhinney
- PLANNING ADVISORY COMMITTEE – Deputy Mayor Sheridan Mawhinney and Councillor Ryan Carr
- RECREATION AND TOURISM COMMITTEE – Councillor Raymond Henry and Councillor Jeff Kirkbride

## Remuneration of Council



Section 49 of the *Local Governance Act* states that local governments can provide a salary and allowance to mayors and councillors. Oromocto is authorized in By-Law 307.

PAYMENTS IN 2025 TOTALED \$166,766 AND ARE DETAILED IN THE TABLE BELOW:

	<b>SALARY</b>
<b>Mayor Powell</b> .....	<b>\$38,783</b>
<b>Deputy Mayor Mawhinney</b> .....	<b>\$19,392</b>
<b>Councillor Dawe</b> .....	<b>\$15,513</b>
<b>Councilor Kirkbride</b> .....	<b>\$15,513</b>
<b>Councillor Henry</b> .....	<b>\$15,513</b>
<b>Councillor Murdock</b> .....	<b>\$15,513</b>
<b>Councillor Whelan</b> .....	<b>\$15,513</b>
<b>Councillor von Richter</b> .....	<b>\$15,513</b>
<b>Councillor Carr</b> .....	<b>\$15,513</b>



# Council meetings



All council meetings are held in Council Chambers in the Oromocto Municipal Building located at 4 Doyle Drive. All regular and special meetings of Council and all meetings of committees of council are open to the public. The regular meetings are held on the first Thursday, following the third Wednesday of each month. In 2025 there were 12 Regular Sessions of Council held.

A special meeting is held when there are matters that Council determines cannot wait until a regular meeting or that will require very lengthy discussion. There were no special meetings held in 2025.

Minutes of council meetings are available for examination by the public in the office of the Town Clerk during normal office hours and are posted on the Town's website.

## 2025 COUNCIL MEETING DATES & ATTENDANCE

PRESENT	ABSENT
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DATE	Mayor Powell	Deputy Mayor Mawhinney	Councillor Murdock	Councillor Kirkbride	Councillor Dawe	Councillor Henry	Councillor Whalen	Councillor von Richter	Councillor Carr
23 Jan									
20 Feb									
20 Mar									
17 Apr									
22 May									
19 Jun									
17 Jul									
21 Aug									
18 Sep									
16 Oct									
20 Nov									
18 Dec									

## 2024 CLOSED MEETINGS OF COUNCIL AND COMMITTEES

In 2025 there were 15 closed Council in Committee Meetings and 0 closed Council Meetings\*.

As per Section 68(1) of the *Local Governance Act*, all regular, special meetings and committee meetings may be closed to the public if it is necessary to discuss:

- (a) information of which the confidentiality is protected by law,
- (b) personal information as defined in the [Right to Information and Protection of Privacy Act](#),
- (c) information that could cause financial loss or gain to a person or the local government or could jeopardize negotiations leading to an agreement or contract,
- (d) the proposed or pending acquisition or disposition of land,
- (e) information that could violate the confidentiality of information obtained from the Government of Canada or from the government of a province or territory,
- (f) information concerning legal opinions or advice provided to the local

- government by its solicitor or privileged communications between solicitor and client in a matter of local government business,
- (g) litigation or potential litigation affecting the local government or any corporation referred to in [subsection 8\(1\)](#), the local government's agencies, boards or commissions including a matter before an administrative tribunal,
- (h) the access to or security of buildings and other structures occupied or used by the local government or access to or security of systems of the local government, including computer or communication systems,
- (i) information gathered by the police, including the Royal Canadian Mounted Police, in the course of investigating any illegal activity or suspected illegal activity, or the source of that information,
- (j) labour and employment matters, including the negotiation of collective agreements.

\*A record of all closed meetings containing information related to the type of matter that was discussed during the meeting and its date is available for inspection at the Deputy Clerk's Office or by contacting Cindy Goguen via email: [goguen@oromocto.ca](mailto:goguen@oromocto.ca) or tel: 506-357-4442.

# Strategic Plan

The Town of Oromocto continually works towards meeting the goals and objectives of its five pillars within its strategic plan through the delivery of its local government services.

## The five pillars *of the* Strategic Plan



### Economic

This pillar focuses on ensuring an economically sustainable community that experiences moderate growth, while maintaining a small community feel. Oromocto will maintain economic development efforts to promote and support local businesses and partner with organizations that have a mandate for regional economic development.



### Environment

The environmental vision is to develop, maintain and sustain extensive parks, trails and active transport networks throughout the community to ensure all residents have access to the natural environment.



### Social

Oromocto will continue to be committed to the provision of excellent public safety services. Oromocto has great potential to be an attractive and ideal retirement community. There are significant opportunities for the relationship between the Town of Oromocto and Oromocto First Nations to be strengthened.



### Culture

Oromocto will retain the small-Town culture that is at its heart. It is important to come together to celebrate the arts and culture, recreation and sport, clubs, special events, festivals, education, health, social and business services and environmental projects. The Town has an incredible wealth of recreation and sport facilities, programs and services available through the municipality, CFB GageTown and non-profit clubs and organizations. Oromocto will continue to invest in and to forge mutually beneficial partnerships that will enable citizens to be physically, mentally and emotionally healthy.



### Governance

The Town will grow and prosper through shared knowledge, expertise, experience, values and principles. Leadership, teamwork, collaboration, cooperation, transparency, accountability and communication define the manner by which Oromocto operates.

# Local Government Services

*The Town of Oromocto is a diversified municipal unit that provides a wide range of services to its residents.*

## General Government Services:

- TOTAL BUDGET: \$4,831,972
- TOTAL EXPENDITURES: \$3,694,880

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



The Town's operations and activities are organized and reported by function established in accordance with a standardized classification system.

- ACTUAL REVENUE FOR THE YEAR WAS \$33,761,428
- ACTUAL EXPENDITURES FOR THE YEAR WERE \$29,563,331.

## Grants for Social or Environmental Purposes:



One of the purposes of a local government as stated in the Local Governance Act is to foster the economic, social and environmental well-being of its community. The work of community organizations assists the Town in achieving this purpose. In this report, grants of \$500 or greater are reported. If more detailed information is required, please contact the Clerk's Office.

### IN 2025, OROMOCTO PROVIDED DONATIONS AND GRANTS TO:

Non-Repayable Donations and Grants 2025	Amount	Purpose
Canadian Red Cross	\$2,000.00	Donation
OHS Bursary (2 x \$1,000)	\$2,000.00	Donation
OHS Safe Grad	\$1,000.00	Donation
Town Social Committee	\$500.00	Donation
Climate Action Committee	\$3,000.00	Environment
1st Oromocto Scout Group	\$1,000.00	Social
RCSCC 341 NIPIGON Regional Cadet Support Unit (Atlantic)	\$1,000.00	Social
2647 Oromocto Royal Canadian Army Cadets	\$1,000.00	Social
Central Valley Adult Learning Association Inc.	\$4,000.00	Social
Centre Communautaire Sainte - Anne	\$2,500.00	Cultural
Gage Golf & Curling Club	\$10,000.00	Sport
Helpline Inc.	\$25,000.00	Social
Lincoln Baptist Church - Soup Program	\$500.00	Social
Meals on Wheels	\$1,500.00	Social
Miscellaneous Youth Travel Assistance	\$1,700.00	Sport
Oromocto First Nation	\$1,000.00	Cultural
Oromocto Public Hospital Foundation	\$5,000.00	Social
Oromocto Community Residences Inc.	\$5,000.00	Social
Oromocto River Watershed Association Inc.	\$5,000.00	Environment
Oromocto Skating Club Inc.	\$5,000.00	Sport
Oromocto Training & Employment Centre Inc.	\$2,000.00	Social
Oromocto & Area SPCA	\$15,000.00	Social
York Sunbury Search & Rescue Inc.	\$5,000.00	Economic
Oromocto Pioneer Days	\$25,000.00	Event



## Economic Development Activities and Grants:



In this report, grants of \$500 or greater are reported. If more detailed information is required, please contact the Town hall.

- **THE TOWN OF OROMOCTO PARTNERS WITH THE OROMOCTO AND AREA CHAMBER OF COMMERCE**, supporting its operations by providing meeting space for its board of directors' meetings; periodic municipal updates through the lunch and learn series; appoints a liaison council member to the board of directors (Councillor Lorraine Dawe); and maintains annual membership to the Chamber.
- **OROMOCTO CONTINUES ITS PARTNERSHIP WITH IGNITE**, a regional economic development agency, to advance the implementation of the Town's first comprehensive economic development strategy. This strategy serves as a guiding framework, supporting inclusive growth, fostering job creation, and enhancing the overall quality of life for residents. It builds on Oromocto's diverse strengths while recognizing ongoing challenges and emerging opportunities. Ignite remains an important partner, offering guidance, resources, and tools to support local entrepreneurs in starting or expanding their businesses. This includes assistance with business planning, access to funding and tax incentives, support in identifying employment programs, and navigation of various immigration pathways. Ignite continues to be a valuable resource contributing to the economic vitality of the Oromocto community.
- **THE TOWN APPOINTS A REPRESENTATIVE TO THE SOUTHWEST VALLEY DEVELOPMENT CORPORATION**. This business development organization provides funding to rural businesses either for start up or expansion.
- The Town also partners and/or has representation on the board of directors with the **REGIONAL SERVICE COMMISSION**, **GREATER FREDERICTON AIRPORT** and the **SOUTHWEST VALLEY DEVELOPMENT CORPORATION**.

## Protective Services

- **TOTAL BUDGET: \$9,141,526**
- **TOTAL EXPENDITURES: \$9,102,039**

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



# Police

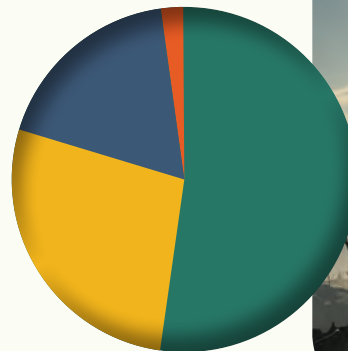
- **The Town maintains a twenty-year contract with the federal government for RCMP services** of fourteen constables and provides three administrative professionals to assist with office support. The Detachment is co-located at the Oromocto Municipal Building, 4 Doyle Drive.
- **Emergency Calls:** 20% and Non-Emergency Calls: 80%
- **Call Distribution:** 23,302 Abandoned Calls, 10,472 Emergency Calls and 42,618 Non-Emergency Calls
- **Town of Oromocto Priorities:** Crime reduction and prevention, community engagement and visibility, enhanced road safety
- **The Oromocto RCMP detachment** issued the following offences in the region:
  - 734 Occurrences – 74% Non-Criminal Code and 26% Criminal Code
  - Non Criminal Code Occurrences: 227 Non Criminal Code Occurrences; 207 Traffic- Non Criminal Code; 63 Provincial Statutes; 46 Federal Statutes.
  - Criminal Code Occurrences: 88 Property Crimes; 62 Crimes Against Persons; 30 Other Criminal Code Offences; 10 Traffic Offences and 1 Controlled Drugs and Substances Act.



# Fire

- **Staffing:** The Oromocto Fire Department consists of four full-time chief officers, 18 fulltime firefighters, four holiday relief firefighters, 29 volunteers and an administrative assistant.
- **Emergency Measures:** The Emergency Operations Centre met only once in 2025.
- **Calls:** In 2025 the fire department responded 872 calls.
- **Training:** The department conducted 7,649.50 person hours training. Training included such topics as mental resiliency, live fires, swift water boat operations, fire officer 1, and pump operator, emergency medical responder and rapid intervention team.

## Fire calls in 2025:



■ MEDICAL ASSISTANCE: 329     ■ FIRE CALLS: 123  
■ MOTOR VEHICLE ACCIDENTS: 187     ■ STRUCTURE FIRES: 10

# Planning and Compliance

- **ISSUED 223 NEW BUILDING PERMITS**, an increase from 207 in 2024, for a total construction value of \$36,622,157, a decrease of \$3.6 million from 2024.
- There were 4 permits issued for new single detached homes, and 2 permits issued for new multi-unit developments containing 3 and 12 units, **FOR A TOTAL OF 15 NEW UNITS IN 2025.**



- The Department of Planning and Compliance issued 223 new building and development permits, an increase from 207 in 2025, **for a total construction value of \$36,662,157.88.** This included 4 permits for new single detached homes, and one permit for a three-unit row house, and one permit for a 12-unit apartment building. While this is a decrease in new residential units in the previous year, it is anticipated that residential construction will increase to address anticipated growth and increased investment in CFB Base GageTown.
- After completing the review of the Building and Subdivision Bylaws, the Department focused on review of the Municipal Plan. Working with Fathom Studios and Trace Planning and Design, engagement began

in the Spring, and the review is still underway. The review of the Municipal Plan and Zoning By-Law is being done to recognize new Town boundaries and respond to anticipated growth in an orderly, coordinated, and thoughtful way, that provides a variety of housing options and neighborhoods that support a high quality of life.

- The Director of Planning and Compliance serves as the staff lead on the Climate Action Committee. **2025 was a quiet year for the committee, after completing the Community Energy Emissions Reduction Plan and Climate Change Adaptions Plan**, the focus has been on incorporating recommendations and action items into the new Municipal Plan.

## Animal Control Services

- The New Brunswick SPCA is contracted by the municipality to provide animal control services. **In 2025, there were 34 cat and 92 dog complaints investigated.**

# Recreation and Cultural Services

- TOTAL BUDGET: \$3,112,931
- TOTAL EXPENDITURES: \$2,685,766

This category includes expenses for the administration of the recreation services; maintenance of the arena, community recreation centres, playing fields and park, splashpads, recreation programs and activities, tourism, marina, and Fay Tidd Library. This category is partially funded by user charges.



## Highlights

### PROGRAMS / ACTIVITIES:

- There was **APPROXIMATELY 33,000 HOURS OF TIME RESERVED** for sport, recreation, and cultural facilities, serving over 40 local groups and organizations.
- The **THREE (3) SPLASH PADS** were popular and operated from June to the long weekend in September.
- The Town Recognition Program presented Provincial certificates to **SIXTY-FOUR (64) ATHLETES, COACHES, AND MANAGERS**.
- The Town provided **TWELVE (12) YOUTH TRAVEL ASSISTANCE GRANTS** for athletes travelling to National and International events.
- **FOUR (4) CONCRETE BENCHES** were installed as part of the Age-Friendly Community initiatives.
- Staff coordinated with PSP GageTown to facilitate **A WEEKLY SWIM FOR 55+ PARTICIPANTS** and a **WALKING GROUP** (January to March).
- Adult and older **ADULT WELLNESS CLASSES** continued to be offered through our department, and space was provided to facilitate Soldier On yoga programs.
- The **OROMOCTO MARKET** continued with their monthly and special event markets.
- Creation of **AN ADDITIONAL THREE (3) PICKLEBALL COURTS** in the Winnebago St. courts area.

## Funding:

- The Town received 6 student employment assistance grants to help offset wage costs **FOR A TOTAL OF \$29,000.**
- The Town entered into recreation service agreements with SYSRC and CRRRC **RESULTING IN THE WAIVER OF ALL NON-RESIDENT FEES** assessed to youth and adult sport participants from their communities that are involved with Town facilities, programs, and courses.

## Sport Tourism:

- **THIRTY-SIX (36) TOURNAMENTS/EVENTS** were hosted in Oromocto in 2025:

Eight (8) Provincial Championships fifteen (15) tournaments, six (6) curling bonspiels, four (4) provincial camps and four (4) sports-related special events

## Tourism / Special Events:

- The annual Summer Concerts in the Park series **HELD NINE CONCERTS.**
- **THE VIC WELCOMED 6200 VISITORS** from mid-May opening until the end of October.
- Special events organized for the community included FROSTival activities, Trail Day, Family Day Skate, Pioneer Days/ Canada Day Celebrations, and the Terry Fox Run.
- In partnership with EPW, **AN UPDATED TOWN MAP WAS CREATED**, highlighting tourism attractions, Town services and recreational facilities.



## Other Highlights:

- The **RECREATION & PARK MASTER PLAN** was completed, and a final report was presented to Council.
- Recreation staff **ASSISTED IN PHYSICIAN RECRUITMENT ACTIVITIES** including coordinating the creation of a new video highlighting our community.
- A Request for Proposals for the Redevelopment of the **SMALL CRAFT AQUATIC CENTRE** was created with a selected recommendation to Council in January 2026.
- A Request for Proposals for an **ACTIVE TRANSPORTATION & TRAILS PLAN** was created with a selected recommendation to Council in January 2026.
- A communication board was placed **IN ANNIVERSARY PARK.**

# Transportation Services

- TOTAL BUDGET: \$6,936,701
- TOTAL EXPENDITURES: \$6,878,237

This section is responsible for common services, roads and streets maintenance, street lighting, traffic services, parking and other transportation-related functions.

## 2025 Department of Engineering and Public Works Highlights

AREA	FUNCTIONS	UNIT	TOTAL
ROADS AND GROUNDS	Asphalt patching (winter, cold patch)	Tonnes	12
	Asphalt patching (summer, hot mix)	Tonnes	187.8
	Hauled solid waste to the CRSC	Tonnes	1339.15
	Community bins recycling	Tonnes	48.62
	Curbside recycling collection (paper & plastics)	Tonnes	144.43
	Road salt purchased	Tonnes	1139
	Snow removal operations	Days	7
	Brush chipped at Public Works Depot	Hours	993
	Trees planted (tree planting program)	Since 2021	493
	Spring Yard Waste Curbside Collection (Wards 1-3)	Instance	169
	Spring Yard Waste Curbside Collection (Ward 4)	Instance	60
	Fall Yard Waste Curbside Collection (Wards 1-3)	Instance	140
	Fall Yard Waste Curbside Collection (Ward 4)	Instance	35
	Storm system structures repaired	Instance	55
WATER AND SEWER	Water breaks repaired	Instance	16
	Plugged sewers cleared	Instance	13
	Force main/sewer breaks repaired	Instance	2
	Property turn-over meter readings	Instance	399
	Utility locates performed	Instance	162
	RF (Radio Frequency) units installed	Instance	101
	Hydrants repaired	Instance	66
	Lift Station pump repairs	Instance	31
FACILITIES	Facilities work orders	Instance	403
	Fuel purchased (diesel)	Litres	108986.1
	Fuel purchased (gasoline)	Litres	64492.2
GARAGE	Trucks/equipment service orders	Instance	755
	Welding/Fabrication jobs	Instance	70



**Note:** The Department of Transportation and Infrastructure (DTI) continues to manage services for residents living in Lincoln area (Ward 4).

**These services include:**

- Road conditions (including line painting)
- Ditches and culverts
- Snow plowing/snow clearing
- Street signs
- Tree limbing and cutting

## Roadway Maintenance and Upgrades:

- Performed **LANDSCAPING RESTORATION** to properties damaged from snow clearing services.
- Cyr Street: Project funding approved with **CONSTRUCTION TO BEGIN IN THE SPRING OF 2026**. A small roadway segment was paved to allow for developer driveway access.
- Doyle Drive: Commenced **DESIGN WORK FOR PAVING AND CURBING**.
- Harris Street: Installed a **NEW DRAINAGE SYSTEM** to address roadway winter ice build-up.
- **LAURIER DRIVE:**
  - Finalized grading plan.
  - Completed storm sewer catch basin repairs and upgrades.
  - Installed new underground streetlight conduit.
  - Completed roadway upgrades including new curb, roadway asphalt, sidewalk, and landscaping.
- Several streets received **ASPHALT RESURFACING** that included the partial milling and repaving of the street.
- **SUPPORT PROVIDED FOR PIONEER DAYS**, including setup, banners, waste collection, site clean-up after the event, teardown and employee shift work.



## Traffic Control and Safety:

- Coordinate **ANNUAL LINE REPAINTING** of streets, crosswalks, parking lots and a commemorative Remembrance Day crosswalk.
- **REPAIRED UNDERGROUND ELECTRICAL WIRING** at the intersection of Broad Road/St. Lawrence Avenue.
- **REPAIRED TRAFFIC LIGHTS** at Oromocto First Nations intersection.
- **COMPLETED SURVEY** of commercial and institutional energy use (SCIEU).



## Engineering Services:

- CFB GageTown (Residential Housing Units - RHU's): Participating in **INFRASTRUCTURE RENEWAL OPPORTUNITIES** that includes providing historical documents as well as coordinating new project specifications, designs and tendering processes.
- Oromocto First Nations (OFN): Assisted with the planning, design and consultation of **ROADWAY RENEWAL PROJECTS** and **INFRASTRUCTURE UPGRADES**.
- Pioneer Gardens Cemetery: Assisted with the **CONSTRUCTION OF A NEW COLUMBARIUM**; provided survey layout, monitored engineered fill and coordinated contract work.
- **NEW DEVELOPMENT:** Reviewed and approved (permit) site plans, monitored developments, and assessed short-term and long-term infrastructure demands. Traffic studies, pipe capacities, and treatment requirements are a few examples.
- **CAPITAL PROJECTS:** Identified annual and long-term infrastructure and roadway renewal projects, coordinate engineered designs, facilitated tenders, processed payments and tracked progress. Projects included Laurier Drive, Fimmamore Street, St. Lawrence Avenue, and Scoullar Street to name a few.

- **SERVICE REQUEST SOFTWARE:** Created system architecture, produced training materials, conducted staff training, and launched Public Works modules. Continuing to develop enhanced maintenance tracking for additional departments.

- **ASSET MANAGEMENT:** Continued to update and enhance GIS database, updated historical reference files, and enhanced retrieval tools.



## Government Partnerships and Collaborations:

- **INSTALLED FOUR (4) NEW WATER AND SANITARY SERVICE LATERALS** at Oromocto First Nations (OFN).
- Provided support and assistance with **OROMOCTO FIRST NATIONS (OFN) ROADWAY RENEWAL PROJECTS** through Indigenous Services Canada (ISC)
  - **Phase 1:** Wel-a-mook-took Street and Nikia Drive renewal project.
  - **Phase 2:** Sacobie Boulevard and Moccasin Drive renewal project.
  - **Phase 3:** Hiawatha Avenue and Mahsos Street renewal project.
- Installed barrier guard rail along Waasis Road in cooperation with OFN.
- Base GageTown Residential Housing Units (RHU's): Have begun roadway surveys and engineered designs for upcoming roadway renewal projects.



# *Environmental Health and Development Services*

This section is responsible for the provision of waste collection and disposal, planning and zoning, community development and other municipal development and promotion services.

## *Environmental Health Services*

- TOTAL BUDGET: \$ 1,238,108
- TOTAL EXPENDITURES: \$1,128,371

Environmental Health Services includes expenditures related to solid waste collection and disposal, as well as recycling. The Town has a four-year contract with FERO to collect solid waste generated by Town residents and dispose of it at the Capital Region Service Commission located on the Wilsey Road in Fredericton.

- Removed community recycling bins as part of the of the new curbside recycling pickup program.
- Performed annual Spring and Fall curbside yard waste collection in all Wards (1-4).
- Chipped brush at the Public Works drop-off site.
- Secured services from RPM – environmental pickup-up service for plastic jugs.



# Environmental Development Services

- TOTAL BUDGET: \$1,297,886
- TOTAL EXPENDITURES: \$1,188,964

This category includes expenditures for administration and regional co-operation and beautification of lands and parks.



## Trail Systems, Fields, Sports Courts, Parks and Playgrounds:

- CONTINUED TO PLANT TREES as part of Town of Oromocto's Urban Forest Management Plan.
- Installed NEW FLOWER PLANTERS at high traffic areas of the Town.
- Further UPGRADED EXISTING LIGHTING at the Hazen Ballfield and the Tennis Courts.
- Installed CONCRETE PADS for the age-friendly benches.
- Installed ACCESSIBILITY SWING and SIGN BOARD.
- REFURBISHED Smith Subdivision grounds around playground.
- COMFORT STATIONS: opened, maintained and winterized comfort stations throughout the season. Performed general repairs, including roof replacement.
- Flooded and maintained OUTDOOR SKATING RINKS and trialed A NEW SKATING LOOP at Deer Park.



# Water and Wastewater Utility

- TOTAL BUDGET: \$4,995,087
- TOTAL EXPENDITURES: \$4,885,074

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



## Water Services:

- **WATER LATERALS:** Installed multiple service connections for new developments, while migrating several residential and contractor repairs.
- **WATER MAINS:** Completed repairs in several areas including Commerce Drive, Black Watch Avenue, Waasis Road, Mohawk Street, and at the Hazen Ball Field. Armstrong Ct., Enniskillen Dr., Dakota Dr., Carleton St. and Waasis Rd.
- Assisted developers and contractors regarding **COMMERCIAL FIRE SUPPRESSION (SPRINKLER) TESTING.**



## Water Meters:

- Assist and facilitate the installation, or replacement, of new and expired meters.
- Phase 1: Water Meter audit 75% completed (3,000 units).
- Phase 2: Radio Frequency Project. RF unit installation continued throughout the Town.
- Upgraded handheld units and auto-gun readers for meter readings.



## Hydrants:

- Performed various hydrant repairs throughout the Town.
- Conducted annual hydrant paint and restoration program.
- Installed hydrant identification markers for the winter season.

## Water Tower:

- Performed annual maintenance inspections and facilitating long-term maintenance plan.



## Wastewater (Sanitary) Services:

- **SEWER LATERALS:** Installed service connections for new developments, replaced collapsed residential laterals, mitigated repairs for damaged lines, and conducted multiple video inspections regarding homeowner drainage issues.
- **SEWER MAINS:** Addressed multiple breaks and back-ups throughout the Town.
- **SEWER MAIN FLUSHING:** Coordinated annual flushing, video pipes inspections, and manhole investigations throughout Town.
- Performed **LAWN REPATRIATIONS** due to winter excavations from service breaks.
- Coordinated **ENHANCEMENTS TO SCADA MONITORING SYSTEM**, new installations, and conversion to cellular.



## Oromocto West Sewer Plant:

- Performed routine maintenance and monitoring.
- Frequently participated in design consultations regarding plant replacement.

## Oromocto East and Smith Subdivision Sewer Plants:

- Performed routine maintenance and monitoring.
- Coordinated plant facility upgrade options and treatment alternatives.

## Lift Stations:

- Conducted annual wet well cleaning of all lift stations.
- Performed confined space entries to address various pump issues.
- Routinely pulled pumps for maintenance throughout the Town's 17 lift stations.
- LS #01: Constructed and installed pump base and installed new pump.
- LS #02: Pulled pumps due to clogging; troubleshot drives (VFDs) due to improper cycling; installed new steel door.
- LS #03: Investigating Pump #2 upgrades.
- LS #04: Upgraded force main inside lift station due to failure, refurbished pump due to failure, and pulled both pumps for maintenance and clogging issues.
- LS #06: Pulled pumps due to clogging issues. Re-installed pump #2.
- LS #07: Pulled pump for maintenance.
- LS #09: Pulled pumps due to repeated clogging issues. Coordinated temporary pump support.
- LS #11: Cleaned pressure switches due to grease issues.
- LS #14: Completed repair work on check valve.
- LS #15: Hung barrels for odour control. Transducer upgrades performed.
- LS #16: Loss of power, local power transformer had to be replaced.



# Public Health Services



## Oromocto and surrounding Area Health Care Committee:

The Committee met monthly to discuss recruitment strategies to attract health-care workers to the area.

### Highlights:

- Council agreed to **FUND AN INCENTIVE OF \$26,400** (twenty-six thousand four hundred dollars) total annually, for the recruitment of healthcare professionals to a maximum of two agreements per fiscal year until 31 December 2027. In 2025 one signing bonus was committed in the amount of \$13,220
- In July 2025 members of the committee **HOSTED THE FAMILY MEDICINE RESIDENTS FROM DALHOUSIE UNIVERSITY** in the Town. They were given a brochure, highlighting the attractions of the community, a tour of the hospital, Dr. Paulin's office, Oromocto Public Hospital, attended the Oromocto First Nations Pow-Wow and ended the day with a pontoon boat ride.
- In 2025 the committee **PARTNERED WITH THE VILLAGE OF ARCADIA** to combine efforts in **RECRUITING MEDICAL PROFESSIONALS** to the area.
- The committee has **STRENGTHENED RELATIONSHIPS** with Horizon Health, Department of Health and area physicians to assist and align with recruitment efforts.



## New Brunswick Medical Education Foundation:

- The Town has **PARTNERED WITH THE NEW BRUNSWICK MEDICAL EDUCATION FOUNDATION** to provide a four-year, \$5,200/year grant to that organization that would see a joint commitment from a medical resident locate in the Town of Oromocto, subject to approval by Horizon Health.
- The Town **REMAINS ENGAGED WITH THE STUDENT** and maintains a relationship to ensure the student feels welcomed.

## Oromocto Nursing Home:

- Although the official **GRAND OPENING IS SCHEDULED FOR MARCH 2026**, the Maple Ridge nursing home began transferring patients to its new facility in December 2025.
- Council **SECURED A TOUR OF MAPLE RIDGE DECEMBER 2025** to see the new facility and the progress that was made.



## Oromocto Regional Wellness and Recreation Centre (ORWRC):

- The Town continues to move forward with its **DESIGN AND PLANNING FOR A NEW WELLNESS AND RECREATION CENTRE**. A contract for the provision of Prime Design Consultant Services was awarded to MJMA/Acre Architects, in the amount of \$3,390,000 plus HST. Additionally, Lindsay Construction Limited was awarded the contract for Phase 1 Pre-Construction Management Services in the amount of \$75,000 plus HST.
- This year saw the **DEMOLITION OF THE DECOMMISSIONED SCHOOL**, which was located on the site of the new ORWRC near Hubbard Avenue, in preparation for the upcoming build.

# Appendix 1:

## *Mayor's List of Activities*

The following are a list of some of the events and activities attended by Mayor Powell or Council Members on his behalf in 2025:

### JANUARY

- 01 – Lt Governor New Year's Levee
- 08 – Crime Stoppers Supper
- 11 – Ava Wood U18 Breakfast
- 14 – Governor House
- 15 – Council in Committee
- 20 – Oromocto Medical Recruitment Committee
- 21 – Council in Committee
- 23 – Veteran Coffee break
- 23 – Regular Session
- 24 – CRSC Forum
- 30 – Audit Committee

### FEBRUARY

- 04 – CRSC Supper
- 05 – CRSC Public Safety Forum
- 06 – Public Safety Committee
- 06 – Oversight Committee
- 10 – Oromocto Medical Recruitment Committee
- 12 – Council in Committee
- 18 – Council in Committee
- 19 – CRSC Meeting
- 20 – Governance Committee
- 20 – Regular Session
- 22 – Breakfast Geary Lions Club

### MARCH

- 04 – CRSC Board Meeting
- 12 – Council in Committee
- 17 – Staff long service recognition Awards
- 18 – Council in Committee
- 19 – Medal for Fire Chief
- 20 – Meeting with Minister Aaron Kenedy
- 20 – Regular Session
- 22 – Geary Lions Club education breakfast
- 24 – Meeting with MLA David Coon
- 25 – Meeting with Ronald Gaudet
- 25 – Audit Committee
- 26 – UMNB Summit
- 27 – UMNB Meeting

### APRIL

- 01 – CRSC Annual General Meeting
- 02 – CRSC Public Safety Forum
- 03 – Public Safety Committee
- 03 – Governance Committee Meeting
- 04 – Depart with dignity Celebration
- 05 – Ducks Unlimited Diner
- 06 – Fredericton Society of St. Andrew 200th Anniversary Gala
- 07 – Meeting with MLA Mary Wilson
- 09 – Meeting with Dan Gillman
- 09 – Council in Committee
- 10 – Meals on Wheels Lunch
- 15 – Council in Committee
- 16 – Regular Session
- 24 – Meeting with David Myles
- 24 – Oversight Committee
- 25 – Day of mourning (UNDE)
- 28 – Smile Cookie Campaign
- 28 – Oromocto and Area Health Care Recruitment Committee

### MAY

- 03 – Bowl for kids Sake
- 03 – UNMB Bylaws meeting
- 05 – CRSC Pickup meeting
- 06 – CRSC Board meeting
- 06 – Physician Recruitment and Retention Workshop
- 07 – Public Safety Advisory Forum
- 07 – Turn around award, Fredericton
- 08 – McHappy Day
- 12 – Spring Convocation and Reception Dinner STU
- 14 – Council in Committee
- 20 – Meeting with Base Commander
- 20 – Council in Committee
- 22 – Regular Session
- 22 – Paul Harris Rotary Award

- 25 – Nipigon ACR
- 26 – Oromocto and Area Health Care Recruitment Committee
- 27 – Recognition banquet
- 29 – FCM conference begins

### JUNE

- 02 – FCM Conference return
- 03 – Landfill tour
- 03 – CRSC Board meeting
- 05 – UPS 30-year celebration
- 11 – Meeting with Mary Wilson
- 11 – Council in Committee
- 13 – Boat Club meet and greet
- 13 – Fire department sit
- 16 – RCMP Municipal Service plan
- 16 – Oromocto and Area Health Care Recruitment Committee
- 17 – Council in Committee
- 18 – OHS Graduation Ceremony
- 19 – EMO Meeting and BBQ
- 19 – Central Valley Adult Education Ceremony
- 19 – Regular Session
- 23 – CRSC Economic Expansion Committee
- 24 – Annual General Meeting CBDC
- 25 – Fredericton Airport Workers Day
- 25 – OFD retirement celebration
- 26 – CRSC Special Board meeting



## JULY

- 01 – Canada Day Parade
- 01 – Oromocto Boat club contest judge
- 07 – One on One with Ignite
- 09 – Physicians Attraction Welcome Launch
- 12 – Doctor recruitment breakfast
- 13 – OFN Powwow
- 14 – Council in Committee
- 16 – STU Summer Social
- 17 – Regular Session
- 21 – CEO Oversight Committee
- 24 – Change of Command Parade, CFB GageTown
- 25 – Highland Games
- 28 – CRSC Summer Forum

## AUGUST

- 05 – UMNZ Zone 5 Meeting
- 08 – Town Retirement Celebration
- 10 – Jale Allen golf tournament
- 15 – 2025 Black Bear program graduation
- 20 – Pride Picnic CFB GageTown
- 21 – Regular Session
- 28 – CRSC Committee of the whole-Budget

## SEPTEMBER

- 04 – Oromocto Progress Report
- 13 – Stuff the bus
- 16 – Council in Committee
- 17 – Meeting with OFN Chief and council
- 18 – Regular Session
- 20 – Highway of Heroes
- 21 – 403 Battle of Britain service
- 24 – Hanson Wildlife reserve

## OCTOBER

- 07 – Mobility day at UNB
- 07 – Minister of Public safety
- 08 – Council in Committee
- 09 – Grand Opening of the care and Support Centre
- 09 – OFD Open house
- 14 – Council in Committee
- 15 – Public Safety Committee
- 16 – Regular Session
- 23 – Budget presentation to Mayor and Council
- 27 – CRSC Special Board Meeting

## NOVEMBER

- 03 – Oromocto and Surrounding Area healthcare recruitment committee
- 04 – CRSC Board meeting
- 06 – No Stone left alone
- 07 – Remembrance Day at OHS
- 11 – Remembrance Ceremony
- 12 – Council in Committee

- 13 – Fredericton Chamber of Commerce
- 15 – OTECH Breakfast
- 17 – Key Leadership meeting
- 18 – Council in Committee
- 20 – Regular Session
- 24 – CEO Oversight Committee
- 28 – Physician recruitment working session

## DECEMBER

- 01 – Oromocto and Surrounding Area healthcare recruitment committee
- 02 – CRSC Board Christmas Meal
- 02 – CRSC Board Meeting
- 03 – Base Commanders Holiday Reception
- 04 – RSC Reviewers Meeting-Board of Directors
- 04 – Mayors Annual Holiday Reception
- 10 – Public Safety Committee
- 16 – Council in Committee
- 17 – CRSC Special Board Meeting
- 18 – JDI woodlands conservation plan discussion
- 18 – David Myles Holiday Open House
- 18 – Maple Ridge Nursing home tour



## Appendix 2:

# *Audited Financial Statements*

Prepared by:

teed saunders  
doyle | chartered professional  
accountants  
& advisors

**TOWN OF OROMOCTO**  
**Consolidated Financial Statements**  
**Year Ended December 31, 2025**

**TOWN OF OROMOCTO**  
**Index to Consolidated Financial Statements**  
**Year Ended December 31, 2025**

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	Page
MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING	1
INDEPENDENT AUDITOR'S REPORT	2 - 3
CONSOLIDATED FINANCIAL STATEMENTS	
Consolidated Statement of Financial Position	4
Consolidated Statement of Changes in Net Financial Assets (Debt)	5
Consolidated Statement of Operations and Accumulated Surplus	6
Consolidated Statement of Cash Flows	7
Notes to Consolidated Financial Statements	8 - 17
Consolidated Tangible Capital Assets <i>(Schedule 1)</i>	18
Consolidated Schedule of Revenues <i>(Schedule 2)</i>	19
Consolidated Schedule of Expenses <i>(Schedule 3)</i>	20 - 21
Consolidated Schedule of Segment Disclosure <i>(Schedule 4)</i>	22
Consolidated Schedule Reserve and Trust Funds <i>(Schedule 5)</i>	23 - 24
Consolidated Schedule of Reconciliation of Annual Surplus <i>(Schedule 6)</i>	25
Consolidated Schedule of Operating Budget to PSAB Budget <i>(Schedule 7)</i>	26

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## MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

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The consolidated financial statements of Town of Oromocto have been prepared in accordance with Canadian public sector accounting standards. When alternative accounting methods exist, management has chosen those it deems most appropriate in the circumstances. These statements include certain amounts based on management's estimates and judgments. Management has determined such amounts based on a reasonable basis in order to ensure that the financial statements are presented fairly in all material respects.

The integrity and reliability of Town of Oromocto's reporting systems are achieved through the use of formal policies and procedures, the careful selection of employees and an appropriate division of responsibilities. These systems are designed to provide reasonable assurance that the financial information is reliable and accurate.

The Mayor and Council are responsible for ensuring that management fulfills its responsibility for financial reporting and is ultimately responsible for reviewing and approving the financial statements. The Finance Committee meets periodically to review significant accounting, reporting and internal control matters. Following its review of the financial statements and discussions with the auditors, the Finance Committee reports to the Mayor and Council prior to its approval of the financial statements. The Committee also considers, for review by the Mayor and Council and approval by the Mayor and councilors, the engagement or re-appointment of the external auditors.

The consolidated financial statements have been audited on behalf of the members by Teed Saunders Doyle , in accordance with Canadian generally accepted auditing standards.



CAO



Treasurer

Oromocto, NB

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## INDEPENDENT AUDITOR'S REPORT

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To the Members of Council - Town of Oromocto

### *Opinion*

We have audited the consolidated financial statements of Town of Oromocto (the company), which comprise the consolidated statement of financial position as at December 31, 2025, and the consolidated statements of operations and accumulated surplus, changes in net financial assets (debt) and cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the company as at December 31, 2025, and the consolidated results of its operations and consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

### *Basis for Opinion*

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

### *Other Matter*

Our audit was conducted for the purposes of forming an opinion on the consolidated financial statements taken as a whole. Schedules 5, 6, and 7 are presented for purposes of additional information and are not a required part of the consolidated financial statements. Such information has been subjected to the auditing procedures applied, only to the extent necessary to express an opinion in the audit of the financial statements taken as a whole.

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

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

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

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

(continues)

*Auditor's Responsibilities for the Audit of the Consolidated Financial Statements*

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an 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 generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

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

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

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

*Teed Saunders Doyle*

Fredericton, New Brunswick  
April 14, 2026

CHARTERED PROFESSIONAL ACCOUNTANTS

**TOWN OF OROMOCTO**  
**Consolidated Statement of Financial Position**  
**December 31, 2025**

	2025	2024
<b>FINANCIAL ASSETS</b>		
Cash and cash equivalents	\$ 10,794,372	\$ 11,999,360
Receivables <i>(Note 3)</i>	2,546,571	2,163,248
Land inventory held for sale	<u>10,710</u>	<u>10,710</u>
	<b>13,351,653</b>	<b>14,173,318</b>
<b>LIABILITIES</b>		
Payables and accruals <i>(Note 5)</i>	4,355,172	4,063,986
Long term debt <i>(Note 6)</i>	2,554,000	3,318,000
Pension obligation <i>(Note 7)</i>	118,500	396,000
Retirement allowances <i>(Note 8)</i>	2,080,700	1,980,572
Accrued sick leave <i>(Note 9)</i>	669,900	626,200
Asset retirement obligation <i>(Note 10)</i>	<u>3,760,997</u>	<u>3,651,453</u>
	<b>13,539,269</b>	<b>14,036,211</b>
<b>NET FINANCIAL ASSETS (DEBT)</b>	<u><b>(187,616)</b></u>	<u><b>137,107</b></u>
<b>NON-FINANCIAL ASSETS</b>		
Tangible capital assets <i>(Schedule 1)</i>	<u>73,239,358</u>	<u>68,716,537</u>
<b>ACCUMULATED SURPLUS</b>	<u><b>\$ 73,051,741</b></u>	<u><b>\$ 68,853,644</b></u>

CONTINGENCIES *(Note 11)*

On behalf of the Council

RE Powell Mayor

Laurino D'Amico Councillor

**TOWN OF OROMOCTO**  
**Consolidated Statement of Changes in Net Financial Assets (Debt)**  
**Year Ended December 31, 2025**

	Budget 2025	2025	2024
<b>ANNUAL SURPLUS</b>	\$ 1,314,534	\$ 4,198,097	\$ 3,594,333
Amortization of tangible capital assets	3,618,055	3,618,055	3,596,778
Purchase of tangible capital assets	(2,851,078)	(8,140,875)	(2,031,849)
Proceeds on disposal of tangible capital assets	-	133,180	931,249
Gain on disposal of assets	-	(133,180)	(875,434)
Decrease in prepaid expenses	-	-	83,666
	<u>766,977</u>	<u>(4,522,820)</u>	<u>1,704,410</u>
<b>INCREASE (DECREASE) IN NET FINANCIAL ASSETS</b>	2,081,511	(324,723)	5,298,743
<b>NET FINANCIAL ASSETS (DEBT) - BEGINNING OF YEAR</b>	<u>137,107</u>	<u>137,107</u>	<u>(5,161,636)</u>
<b>NET FINANCIAL ASSETS (DEBT) - END OF YEAR</b>	<u>\$ 2,218,618</u>	<u>\$ (187,616)</u>	<u>\$ 137,107</u>

**TOWN OF OROMOCTO**  
**Consolidated Statement of Operations and Accumulated Surplus**  
**Year Ended December 31, 2025**

	Budget 2025	Total 2025	Total 2024
<b>REVENUES</b>			
Property tax warrant	\$ 24,036,670	\$ 24,037,034	\$ 22,399,503
Unconditional grant	242,957	242,957	364,435
Adjustments for PILT	299,135	299,134	32,259
Other government transfers <i>(Schedule 2)</i>	813,546	986,988	1,115,424
Services provided to other governments <i>(Schedule 2)</i>	1,611,928	1,757,929	1,495,035
Sale of services <i>(Schedule 2)</i>	689,705	604,308	530,480
Other revenue from own source <i>(Schedule 2)</i>	1,027,740	1,056,930	1,044,505
Water and sewer users fees <i>(Schedule 2)</i>	4,000,062	3,943,592	3,773,267
Interest	146,502	520,481	555,200
Gain on disposal of tangible capital assets	-	133,180	875,434
Other	500	178,895	3,204
	<u>32,868,745</u>	<u>33,761,428</u>	<u>32,188,746</u>
<b>EXPENSES <i>(Schedule 3)</i></b>			
General government services	4,831,972	3,694,880	4,379,968
Protective services	9,141,526	9,102,039	8,710,433
Transportation services	6,936,701	6,878,237	6,413,164
Environmental health services	1,238,108	1,128,371	1,286,914
Environmental development services	1,297,886	1,188,964	1,108,490
Recreation and cultural services	3,112,931	2,685,766	2,483,527
Water and sewer	4,995,087	4,885,074	4,211,917
	<u>31,554,211</u>	<u>29,563,331</u>	<u>28,594,413</u>
<b>ANNUAL SURPLUS <i>(Schedule 6)</i></b>	1,314,534	4,198,097	3,594,333
<b>ACCUMULATED SURPLUS - BEGINNING OF YEAR</b>	<u>68,853,644</u>	<u>68,853,644</u>	<u>65,259,311</u>
<b>ACCUMULATED SURPLUS - END OF YEAR</b>	<u>\$ 70,168,178</u>	<u>\$ 73,051,741</u>	<u>\$ 68,853,644</u>

**TOWN OF OROMOCTO**  
**Consolidated Statement of Cash Flows**  
**Year Ended December 31, 2025**

	2025	2024
<b>OPERATING ACTIVITIES</b>		
Annual surplus	\$ 4,198,097	\$ 3,594,333
Items not affecting cash:		
Amortization of tangible capital assets	3,618,055	3,596,778
Gain on disposal of tangible capital assets	(133,180)	(875,434)
Accretion of asset retirement obligations	109,544	106,353
	<u>7,792,516</u>	<u>6,422,030</u>
Changes in non-cash working capital:		
Receivables	(380,091)	(318,165)
Payables and accruals	287,954	920,726
Prepaid expenses	-	82,858
Accrued sick leave	43,700	82,434
Retirement allowances	100,128	39,100
Pension obligation	(277,500)	(143,900)
	<u>(225,809)</u>	<u>663,053</u>
	<u>7,566,707</u>	<u>7,085,083</u>
<b>INVESTING ACTIVITIES</b>		
Purchase of tangible capital assets	(8,140,875)	(2,031,849)
Proceeds on disposal of tangible capital assets	133,180	931,249
	<u>(8,007,695)</u>	<u>(1,100,600)</u>
<b>FINANCING ACTIVITY</b>		
Repayment of long term debt	(764,000)	(807,000)
<b>INCREASE (DECREASE) IN CASH FLOW</b>	<b>(1,204,988)</b>	<b>5,177,483</b>
Cash - beginning of year	<u>11,999,360</u>	<u>6,821,877</u>
<b>CASH - END OF YEAR</b>	<b>\$ 10,794,372</b>	<b>\$ 11,999,360</b>

**TOWN OF OROMOCTO**  
**Notes to Consolidated Financial Statements**  
**Year Ended December 31, 2025**

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1. NATURE OF OPERATIONS

The municipality was incorporated as a town by the Province of New Brunswick Municipalities Act on January 12, 1956, and was approved for status as a Municipality by an amendment of New Brunswick Regulation 85-6 under the Municipalities Act. As a municipality, the Municipality is exempt from income tax under section 149(1)(c) of the Canadian Income Tax Act.

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2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of presentation

The consolidated financial statements of the Town of Oromocto are the representations of management prepared in accordance with Canadian generally accepted accounting principles for local governments, as recommended by the Public Sector Accounting Board (“PSAB”) of the Canadian Institute of Chartered Accountants. These consolidated financial statements include the additional disclosure requirements by the Department of Environment and Local Government of New Brunswick. The Municipality has added notes 12, 13 and 14 and schedules 5, 6 and 7 to comply with these requirements.

The focus of Public Sector Accounting financial statements is on the financial position of the Municipality and the changes thereto. The Consolidated Statement of Financial Position includes all of the assets and liabilities of the Municipality.

Management maintains a system of internal controls to provide reasonable assurance that reliable financial information is produced. The internal controls are designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded in compliance with legislative and regulatory requirement, and reliable financial information is available on a timely basis for preparation of the consolidated financial statements.

Reporting entity

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

Interdepartmental and organizational transactions and balances are eliminated.

Budget

The budget figures contained in these financial statements were approved by Council on November 21, 2024, and the Minister of Local Government on December 3, 2024.

Revenue recognition

Taxation revenues represents the annual levy administered and collected by the Province of New Brunswick on behalf of all New Brunswick Municipalities for municipal services they are recorded as warrant of assessment as the funds are received by the Town.

Government transfers are recognized in the financial statements as revenues in the period that the transfer is authorized, eligibility criteria, if any, have been met by the Town, and a reasonable estimate of the amount to be received can be made. Transfers are recognized as deferred revenue when transfer stipulations have not been met and revenue is recognized as the stipulations are settled.

Fee and charge revenue for building permits; water and wastewater, and transportation are recorded on the accrual basis and recognized as earned which is usually when services are provided or facilities are utilized.

Other revenues are recorded when it is earned, and collection is reasonably assured.

*(continues)*

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**TOWN OF OROMOCTO**  
**Notes to Consolidated Financial Statements**  
**Year Ended December 31, 2025**

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2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

Expense recognition

Expenses are recognized in the period that the goods and services were acquired, and a liability was incurred. Expenses are recorded on an accrual basis. Outstanding commitments for goods and services relating to the current year are accrued at the balance sheet date.

Non-financial assets

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the normal course of operations. The change in non-financial assets during the year, together with the excess of revenues over expenses, provides the consolidated change in net financial assets for the year.

Tangible capital assets

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

Land improvements and parks	15-30 years
Buildings and components	15-60 years
Vehicles	5 years
Machinery and heavy equipment	15 years
Small equipment	5 years
Computer hardware and software	3-5 years
Roads and sidewalks	20-40 years
Storm networks	30-80 years
Water and wastewater networks	40-80 years

Assets under construction are not amortized until the asset is available for productive use, at which time they are transferred to their respective tangible capital asset categories.

Tangible capital assets received as contributions are recorded at their fair value at the date of receipt and also recorded as revenue.

Cash and cash equivalents

Cash and cash equivalents are comprised of cash on hand, demand deposits and short-term investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of change in value.

Restricted cash consists of cash and cash equivalents designated in the reserve and trust funds. The restrictions are internally imposed only.

Employee future benefits

The Town and its employees contribute to the Town of Oromocto Municipal Pension Plan, a jointly trusted pension plan. The Plan provides for service pensions based on length of service and rate of pay (a defined benefit plan).

In addition to the Municipal Pension Plan, severance benefits also accrue to the Town's employees. The costs of these benefits are actuarially determined based on service and best estimate of retirement ages and expected future salary increases. The obligation under these benefits plans are accrued based on projected benefits as the employees render services necessary to earn the future benefits. The Town also provides continuation of unused sick banks which do not vest to be used during the employees' period of employment

*(continues)*

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**TOWN OF OROMOCTO**  
**Notes to Consolidated Financial Statements**  
**Year Ended December 31, 2025**

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2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

Reserves and trust funds

Certain amounts, as approved by Town Council, are set aside in reserve and trust funds for future operating and capital purposes. Transfers to and from reserve and trust funds are recorded as an adjustment within accumulated surplus. Schedule 5 to the consolidated financial statements is included to show the reserve and trust fund balances as supplementary information.

Segmented information

The Town of Oromocto is a diversified municipal unit that provides a wide range of services to its residents. For management reporting purposes, the Town's operations and activities are organized and reported by function. This presentation was created for the purpose of recording specific activities to attain certain objectives in accordance with special regulations, restrictions or limitations. Municipal services are provided by departments as follows:

*General government services*

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

*Protective services*

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

*Transportation services*

This department is responsible for common services, roads and streets maintenance, street lighting, traffic services, parking and other transportation related functions.

*Environmental health services and development services*

This department is responsible for the provision of waste collection and disposal for planning and zoning, community development and other municipal development and promotion services.

*Recreation and cultural services*

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

*Water and sewer services*

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

Land inventory

Land held for resale is carried at the lower of cost and net realizable value. Cost includes amounts for land acquisition and improvements to prepare the land for sale or servicing.

Measurement uncertainty

The preparation of consolidated financial statements in accordance with Canadian public sector standards 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 revenue and expenses during the reporting period. These estimates are reviewed periodically, and as adjustments become necessary, they are reported in earnings in the period in which they become known. Actual results may differ from those estimates. Areas requiring the greatest degree of estimation include provision for future employee benefits, valuation of donated assets, assessment of contingent liabilities, and allowance for doubtful accounts receivable.

*(continues)*

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**TOWN OF OROMOCTO**  
**Notes to Consolidated Financial Statements**  
**Year Ended December 31, 2025**

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

Liability for contaminated sites

Contaminated sites are a result of contamination being introduced into air, soil, water or sediment of a chemical, organic or radioactive material or live organism that exceeds an environmental standard. The liability is recorded net of any expected recoveries. A liability for remediation of contaminated sites is recognized when a site is not in productive use all the following criteria are met:

- an environmental standard exists;
- contamination exceeds the environmental standard;
- the Town is directly responsible, or accepts responsibility;
- it is expected that future economic benefits will be given up; and
- a reasonable estimate of the amount can be made.

The liability is recognized as management's estimate of the cost of post-remediation including operation, maintenance and monitoring that are an integral part of the remediation strategy for a contaminated site. No such amounts have been recognized at year end.

3. RECEIVABLES

	2025	2024
Water and sewer - Town	\$ 841,957	\$ 814,822
Canada Revenue Agency (HST rebate)	771,089	216,096
General operating	403,614	595,125
Gas tax	397,473	381,574
Department of National Defence	142,638	128,047
Department of Indigenous Services Canada - Atlantic	41,526	79,310
Subtotal	2,598,297	2,214,974
Allowance for doubtful accounts	(51,726)	(51,726)
	\$ 2,546,571	\$ 2,163,248

4. CREDIT FACILITIES

Bank indebtedness for operating purposes is within the limit prescribed by the Municipalities Act. The credit facility with the Municipality's banks has a combined borrowing limit of \$3,507,106 for the Municipality's operations, which was not in use at year end.

5. PAYABLES AND ACCRUALS

	2025	2024
Payables and accruals	\$ 2,033,301	\$ 2,277,152
Royal Canadian Mounted Police	1,128,719	810,209
Capital projects trade payables	652,360	303,188
Refundable deposits	300,590	257,964
Department of National Defence	185,395	366,126
Government remittances	54,807	49,347
	\$ 4,355,172	\$ 4,063,986

**TOWN OF OROMOCTO**  
**Notes to Consolidated Financial Statements**  
**Year Ended December 31, 2025**

6. LONG TERM DEBT

	2025	2024
New Brunswick Municipal Financing Corporation (OIC #12-0025) loan bearing interest at 2.8% per annum, repayable in annual payments plus interest. The loan matured on July 6, 2025.	\$ -	\$ 160,000
New Brunswick Municipal Financing Corporation (OIC #17-0020) loan bearing interest at 2.2% per annum, repayable in annual payments plus interest. The loan matures on November 21, 2029.	<u>2,554,000</u>	<u>3,158,000</u>
	<b><u>\$ 2,554,000</u></b>	<b><u>\$ 3,318,000</u></b>

Principal repayment terms are approximately:

2026	\$ 617,000
2027	631,000
2028	645,000
2029	<u>661,000</u>
	<b><u>\$ 2,554,000</u></b>

7. PENSION OBLIGATION

The Town and its employees participate in the New Brunswick Municipal Employees Pension Plan (NB MEPP). The NB MEPP is a multiple employer defined benefit pension plan administered by a board elected by the members under the provisions of the Municipalities Act of New Brunswick. The NB MEPP provides pensions based on length of service and best average earning.

Actuarial valuations for funding purposes are performed either annually or triennially depending on the financial position of the NB MEPP (currently annually). In turn, the actuarial valuations for accounting purposes are based on these figures (with adjustments). The most recent actuarial valuation was prepared as at December 31, 2023 and resulted in an overall NB MEPP accrued benefit obligation of \$158,648,800 based on the accounting basis. The 2025 pension obligation is an estimate based on the 2023 actuarial valuation.

The actuarial valuation for accounting purposes was based on a number of assumptions about future events, such as inflation rates, interest rates, wage and salary increases and employee turnover and mortality. The assumptions used reflect management's best estimates. The following summarizes the major assumptions in the valuation:

- The expected inflation rate is 2.10%
- The discount rate used to determine the accrued benefit obligation is 6.05%
- The expected rate of return on assets is 6.05% per annum
- Retirement age varies by age and employment category
- Estimated average remaining service life (EARSL) is 14 years

*(continues)*

**TOWN OF OROMOCTO**  
**Notes to Consolidated Financial Statements**  
**Year Ended December 31, 2025**

7. PENSION OBLIGATION *(continued)*

The actuarial valuation prepared as at December 31, 2023, indicated that the market value of net assets available for accumulated plan benefits were greater than the present value of these benefits. The pension plan has been granted a solvency deficiency exemption by the Province of New Brunswick. On a going concern valuation basis, the actuarial valuation indicated a plan deficiency of \$9,496,000, a change of \$2,732,600 from the December 31, 2022, deficit of \$12,228,600. Based on the assumptions as at December 31, 2023, the actuary expected the level of employer and employee contributions to be sufficient to fund the current service cost and going concern special payment, as required by the Pension Benefits Act.

As at December 31, 2023, the NB MEPP provides benefits for 332 retirees. Total benefit payments to retirees and terminating employees during 2025 were estimated to be \$5,705,700 (\$8,265,100 2024 actual) in totality for the NB MEPP.

Employees make contributions using rates that may vary by earnings level and employment category, with an overall average contribution rate of approximately 7.93%. Each municipality contributes an amount that equals their employee's contribution amounts. Pension fund assets are invested in short term securities, bonds, Canadian equities, real estate, infrastructure and foreign equities. Combined employees and municipalities contributions for 2025 were estimated to be \$10,714,400 (\$10,407,800 2024 actual) in totality for the NB MEPP.

The following summarizes the NB MEPP data as it relates to the Town of Oromocto:

- The average age of the 86 active employees covered by NB MEPP is 45.2 (as at December 31, 2023)
- Benefit payments were \$1,166,300 in 2024 and were estimated to be \$828,500 in 2025
- Combined contributions were \$1,164,000 in 2024 and were estimated to be \$1,199,000 in 2025

In addition to determining the position of the NB MEPP as it relates to the Town of Oromocto as at December 31, 2023 and December 31, 2024, NB MEPP's actuary performed an extrapolation of the December 31, 2024 accounting valuation to determine the estimated position as at December 31, 2025. The extrapolation assumes assumptions used as at December 31, 2025 remain unchanged from December 31, 2024. The extrapolation also assumes assets return 6.05% net of all fees and expenses. If experience is different than assumed, amounts will be adjusted to reflect actual experience.

The results are as follows:

	<b>2025</b>	<b>2024</b>
<u>Accrued benefit liability</u>		
Accrued benefit liability at beginning of period	\$ 396,000	\$ 539,900
Pension expense for the year	327,381	393,200
Less employer contributions	(604,881)	(537,100)
	<b>\$ 118,500</b>	<b>\$ 396,000</b>

In summary, the accrued benefit liability as it relates to the Town of Oromocto is estimated to be \$118,500 as at December 31, 2025. This compared to \$396,000 as at December 31, 2024. This amount is reported as a financial liability on the consolidated statement of financial position.

The financial position as it relates to the accrued benefit liability is shown as follows and illustrates the unamortized amounts being recognized in pension expense over time:

*(continues)*

**TOWN OF OROMOCTO**  
**Notes to Consolidated Financial Statements**  
**Year Ended December 31, 2025**

7. PENSION OBLIGATION *(continued)*

	2025	2024
<u>Reconciliation of funded status at end of period</u>		
Accrued benefit obligation	\$ 26,439,400	\$ 24,409,200
Less plan assets	<u>(25,586,300)</u>	<u>(23,073,700)</u>
Accrued benefit liability at end of period	853,100	1,335,500
Unamortized experience gains (losses)	<u>(734,600)</u>	<u>(939,500)</u>
Accrued benefit at end of period	<u>\$ 118,500</u>	<u>\$ 396,000</u>

Total expenses related to pensions include the following components:

	2025	2024
<u>Pension expenses</u>		
Employer current service cost	\$ 300,300	\$ 237,000
Interest on accrued benefit obligation	1,506,300	1,393,900
Expected return on assets	<u>(1,535,719)</u>	<u>(1,309,900)</u>
Experience gain (loss)	<u>56,500</u>	<u>72,200</u>
	<u>\$ 327,381</u>	<u>\$ 393,200</u>

The pension expense is included in the consolidated statement of operations.

8. RETIREMENT ALLOWANCES

The Town provides every employee retiring after at least five years of continuous service a retirement allowance equal to one week's pay for each full year of continuous service. The number of weeks should not exceed 28 weeks and should be paid at the employee's regular rate of total compensation at retirement.

	2025	2024
<u>Retirement allowances:</u>		
Accrued obligation at beginning of the year	\$ 1,980,572	\$ 1,941,472
Expenses for the year	236,792	160,551
Benefits payments	<u>(136,664)</u>	<u>(121,451)</u>
Accrued obligation at end of the year	<u>\$ 2,080,700</u>	<u>\$ 1,980,572</u>
 <u>Unfunded retirement allowances:</u>		
Accrued employee benefit obligation	\$ 2,080,700	\$ 1,980,572
Less: amount funded in current year	(100,128)	(160,551)
Less: amount funded in prior years	<u>(1,632,717)</u>	<u>(1,472,166)</u>
Employee benefit obligation to be funded from revenue	<u>\$ 347,855</u>	<u>\$ 347,855</u>

The town has an unfunded post-employment liability of \$347,855. There is presently no agreement between the Town of Oromocto and the Province of New Brunswick regarding the funding of this liability.

*(continues)*

**TOWN OF OROMOCTO**  
**Notes to Consolidated Financial Statements**  
**Year Ended December 31, 2025**

8. RETIREMENT ALLOWANCES *(continued)*

The retirement allowances were valued based on an actuarial calculation as of December 31, 2024. The actuarial method used to calculate the accrued benefit obligation was the projected unit credit method prorated on service to the date at which the maximum benefit is earned. The valuation was based on a number of assumptions about future events, such as interest rates, wage and salary increase and employee turnover and retirement. The assumptions used reflect the Town's best estimates.

The following summarizes the major assumptions in the valuation:

- Annual salary increase is 3.0%;
- Discount rate used to determine the accrued benefit obligation is 4.32%; and
- Retirement age for IAFF employees is 60, and 65 for non-bargaining and CUPE members.

9. ACCRUED SICK LEAVE

The Town provides every employee who works full time hours a sick leave entitlement that accumulates at a rate of 1.5 days for each calendar month. Non-bargaining employees and members of Canadian Union of Public Employees ("CUPE") can accumulate a maximum of 270 days, while members of International Association of Firefighters ("IAFF") can accumulate up to 180 days. An employee can take a leave with pay for an amount of time equal to the accumulated sick leave. After an employee's first year of employment, five days are taken from their accumulated sick days and moved to a group sick bank until contributions collectively result in an accumulation of 550 working days (500 working days for IAFF members). The five days sick leave contributed by each employee to the group sick bank occurs only once. Thereafter, employees contribute to their respective group sick bank only hours/days in excess of their personal accumulation limit (for Non-bargaining and CUPE members, a maximum of 270 days and for IAFF members, a maximum of 180 days). All employees, upon retirement or termination, will contribute all unused sick leave to the group sick bank.

	2025	2024
<u>Employee benefit obligation:</u>		
Accrued obligation at beginning of the year	\$ 626,200	\$ 543,766
Expense for the year	497,103	113,200
Benefits paid	(453,403)	(30,766)
	\$ 669,900	\$ 626,200

The accrued sick leave liabilities were valued based on an actuarial calculation as of December 31, 2021. The actuarial method used was the projected unit credit method (prorated on service to retirement) to calculate the accrued benefit obligation. The valuation was based on a number of assumptions about future events, such as interest rates, wage and salary increase and employee turnover and retirement. The assumptions used reflect the Town's best estimates.

The following summarizes the major assumptions in the valuation:

- Annual salary increase is 3.0%;
- Discount rate used to determine the accrued benefit obligation is 4.32%;
- Retirement age for IAFF employees is 60, and 65 for non-bargaining and CUPE members; and
- Expected net excess usage of sick leave is 16.1 hours for non-bargaining, 31.4 hours for CUPE, and 44.1 hours IAFF

The sick leave is a non-vesting benefit and is unfunded. Benefits are paid out of general revenue as they come due.

**TOWN OF OROMOCTO**  
**Notes to Consolidated Financial Statements**  
**Year Ended December 31, 2025**

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10. ASSET RETIREMENT OBLIGATION

In accordance with PS 3280 (Asset Retirement Obligations) effective April 1, 2022, the Town recognizes a liability for legal obligations associated with the retirement of tangible capital assets. The obligations include the estimated disposal costs of regulated materials such as asbestos, lead, the removal of petroleum storage tanks, and the decommissioning of infrastructure in environmentally sensitive areas. The associated assets include buildings, site services, and other infrastructure. The liability is based on management's best estimates and includes a discount rate factor of 3% applied to costs.

	2025	2024
Asset retirement obligations, beginning of year	\$ 3,651,453	\$ 3,545,100
Accretion expense	109,544	106,353
Asset retirement obligations, end of year	\$ 3,760,997	\$ 3,651,453

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11. CONTINGENCIES & COMMITMENTS

- a) The Town had entered into an agreement starting in 2024 for solid waste collection at an average annual cost of \$908,000 (including HST). The agreement expires December 31, 2027.
  - b) In the normal course of the Town's activities, the Town is from time to time named as a defendant in actions for damages and costs allegedly sustained by plaintiffs. The Town intends to defend and negotiate such claims and litigation. The eventual outcome of these claims and litigation is not determinable at year end.
  - c) The Town has entered into agreements to purchase two fire trucks for a combined price of \$3,420,540. Of which, \$1,490,434 was paid for in fiscal 2025. The expected delivery of the fire trucks is in fiscal 2026. The Town has been approved for financing for the purchases by New Brunswick Municipal Financing Corporation.
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12. SHORT TERM BORROWING COMPLIANCE

**Operating borrowing**

As prescribed in the Municipalities Act, borrowing to finance General Fund operations is limited to 4% of the Municipality's operating budget. Borrowing to finance Utility Fund operations is limited to 50% of the operating budget for the year. In 2025, the Municipality has complied with these restrictions.

**Inter-fund borrowing**

The Municipal Financial Reporting Manual requires that short-term inter-fund borrowings be repaid in the next year unless the borrowing is for a capital project. The amounts payable between Funds are in compliance with the requirements.

**Capital funds**

The Town has obtained MCBB approval for interim financing for various capital projects. To date, there has been no borrowing against the \$20,000,000 credit facility expiring December 31, 2028.

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**TOWN OF OROMOCTO**  
**Notes to Consolidated Financial Statements**  
**Year Ended December 31, 2025**

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13. WATER AND SEWER FUND SURPLUS (DEFICIT)

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 next ensuing year; the balance of the surplus/deficits from prior year that need to be taken into income are:

	<b>2025</b>	<b>2024</b>
2025 Surplus	\$ 50,272	\$ -
2024 Deficit	(10,259)	(10,259)
2023 Surplus	-	102,167
2022 Deficit	(146,570)	(219,854)
2021 Deficit	(92,773)	(185,546)
	<b>\$ (199,330)</b>	<b>\$ (313,492)</b>

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14. WATER COST TRANSFER

The Municipality'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 expenses for the population.

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15. COMPARATIVE FIGURES

Some of the comparative figures have been reclassified to conform to the current year's presentation.

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**TOWN OF OROMOCTO**  
**Consolidated Tangible Capital Assets**  
**Year ended December 31, 2025**

(Schedule 1)

Description	Land	Land improvements	Buildings	Vehicles	Machinery & equipment	Small equipment	Computer hardware and software	Roads, sidewalks and storm networks	Treatment and storage facilities	Water and sewer networks	Total 2025	Total 2024
<b>Cost</b>												
Opening cost	2,695,746	3,542,610	18,495,702	3,027,635	9,314,062	1,921,964	297,164	55,381,882	2,748,260	22,968,382	\$ 120,393,407	118,417,373
Additions and transfers	698,466	2,905	975,595	39,164	2,236,049	692,166	47,080	2,249,983	-	1,199,468	8,140,876	2,031,849
Disposals and transfers	-	-	-	(49,950)	(25,000)	(15,956)	-	-	-	-	(90,906)	(55,815)
<b>Closing cost</b>	<b>3,394,212</b>	<b>3,545,515</b>	<b>19,471,297</b>	<b>3,016,849</b>	<b>11,525,111</b>	<b>2,598,174</b>	<b>344,244</b>	<b>57,631,865</b>	<b>2,748,260</b>	<b>24,167,850</b>	<b>128,443,377</b>	<b>120,393,407</b>
<b>Accumulated amortization</b>												
Opening cost	-	1,830,618	7,887,050	2,312,334	5,836,552	1,465,996	210,118	23,497,478	1,287,885	7,348,839	51,676,870	48,080,092
Additions and transfers	-	160,175	488,948	281,265	468,707	188,210	21,763	1,568,597	47,328	393,062	3,618,055	3,596,778
Disposals and transfers	-	-	-	(49,950)	(25,000)	(15,956)	-	-	-	-	(90,906)	-
<b>Closing cost</b>	<b>-</b>	<b>1,990,793</b>	<b>8,375,998</b>	<b>2,543,649</b>	<b>6,280,259</b>	<b>1,638,250</b>	<b>231,881</b>	<b>25,066,075</b>	<b>1,335,213</b>	<b>7,741,901</b>	<b>55,204,019</b>	<b>51,676,870</b>
<b>Asset net book value</b>	<b>\$ 3,394,212</b>	<b>\$ 1,554,722</b>	<b>\$ 11,095,299</b>	<b>\$ 473,200</b>	<b>\$ 5,244,852</b>	<b>\$ 959,924</b>	<b>\$ 112,363</b>	<b>\$ 32,565,790</b>	<b>\$ 1,413,047</b>	<b>\$ 16,425,949</b>	<b>\$ 73,239,358</b>	<b>\$ 68,716,537</b>
<b>Consists of:</b>												
General fund assets	3,394,212	1,554,722	11,095,299	448,692	5,186,518	958,439	25,317	32,565,790	(47,328)	806,406	\$ 55,988,067	51,465,247
Water & sewer assets	-	-	-	24,508	58,334	1,485	87,046	-	1,460,375	15,619,543	17,251,290	17,251,290
	<b>\$ 3,394,212</b>	<b>\$ 1,554,722</b>	<b>\$ 11,095,299</b>	<b>\$ 473,200</b>	<b>\$ 5,244,852</b>	<b>\$ 959,924</b>	<b>\$ 112,363</b>	<b>\$ 32,565,790</b>	<b>\$ 1,413,047</b>	<b>\$ 16,425,949</b>	<b>\$ 73,239,358</b>	<b>\$ 68,716,537</b>

During the year, the town disposed of assets with a book value of \$133,180 which resulted in a gain on disposal of \$133,180 which is recorded to the statement of operations.

**TOWN OF OROMOCTO**  
**Consolidated Schedule of Revenues**  
**Year Ended December 31, 2025**

*(Schedule 2)*

	Budget 2025	Total 2025	Total 2024
<b>Other government transfers</b>			
Gas tax funding	\$ 794,946	\$ 794,946	\$ 1,089,977
Regional Development Corporation	-	136,504	-
Other	18,600	55,538	25,447
	<u>\$ 813,546</u>	<u>\$ 986,988</u>	<u>\$ 1,115,424</u>
<b>Services provided to other governments</b>			
Fire protection	\$ 1,174,460	\$ 1,219,746	\$ 1,045,604
Transportation	71,199	99,335	93,882
Other	366,269	438,847	355,549
	<u>\$ 1,611,928</u>	<u>\$ 1,757,928</u>	<u>\$ 1,495,035</u>
<b>Sale of services</b>			
Waste collection fees	\$ 28,855	\$ 28,856	\$ 27,479
Arena operations	237,300	247,983	191,323
Marina and docks	274,150	160,015	166,066
Leisure services department	149,400	167,454	145,612
	<u>\$ 689,705</u>	<u>\$ 604,308</u>	<u>\$ 530,480</u>
<b>Other revenue from own sources</b>			
Land and building rentals	\$ 838,290	\$ 895,974	\$ 789,473
Licenses and permits	189,350	155,492	210,945
Fines	-	2,260	180
Water and sewer connection fees	100	3,203	43,907
	<u>\$ 1,027,740</u>	<u>\$ 1,056,929</u>	<u>\$ 1,044,505</u>
<b>Water and sewerage user charges</b>			
Water user charges	\$ 1,194,765	\$ 997,357	\$ 1,257,640
Sewer user charges	1,194,765	997,342	1,256,453
Fixed rate service charges	1,610,532	1,948,893	1,259,174
	<u>\$ 4,000,062</u>	<u>\$ 3,943,592</u>	<u>\$ 3,773,267</u>

**TOWN OF OROMOCTO**  
**Consolidated Schedule of Expenses**  
**Year Ended December 31, 2025**

*(Schedule 3)*

	Budget 2025	Total 2025	Total 2024
<b>General government services</b>			
Mayor and councillors	\$ 195,907	\$ 177,103	\$ 167,271
Clerk's office	593,754	483,712	567,405
Treasurer's office	408,654	410,060	403,575
General office and administration	228,629	198,664	222,926
Professional fees	112,500	135,955	87,051
Property taxes	428,362	413,123	398,309
Public liability insurance	405,000	250,877	361,283
Employee benefits	270,228	309,261	258,231
Grants to other organizations	157,140	182,290	124,700
Cost of assessment	383,916	383,916	361,100
Payment in lieu of taxes	787	787	-
Other	1,464,636	543,221	1,148,410
Amortization	136,005	136,005	143,136
Pension adjustment	(40,543)	(40,543)	(21,673)
Sick leave and retirement allowance	21,247	26,699	76,998
Accretion (asset retirements)	-	64,043	62,178
Provision for bad debts	4,000	-	-
Interest	61,750	19,707	19,068
	<u>\$ 4,831,972</u>	<u>\$ 3,694,880</u>	<u>\$ 4,379,968</u>
<b>Protection services</b>			
Fire administration	\$ 950,878	\$ 1,039,272	\$ 916,677
Firefighting force	2,842,988	2,674,452	2,905,897
Fire station and building	180,529	128,368	117,409
Fire equipment and supplies	1,013,271	1,245,166	1,132,248
Fire training	115,100	129,131	70,550
Fire dispatch	176,540	178,261	157,128
Fire other	28,800	39,191	39,547
RCMP contract	2,666,457	2,433,611	2,307,407
Police administration	239,712	174,360	166,588
Police station and building	138,215	136,532	145,874
Police other	26,379	21,983	22,136
Emergency measurers	107,550	34,816	26,492
Animal control services	206,755	231,584	252,578
Amortization	432,034	432,034	424,216
Pension adjustment	(93,560)	(93,560)	(50,015)
Sick leave and retirement allowance	109,878	296,838	75,701
	<u>\$ 9,141,526</u>	<u>\$ 9,102,039</u>	<u>\$ 8,710,433</u>

*(continues)*

**TOWN OF OROMOCTO**  
**Consolidated Schedule of Expenses (continued)**  
**Year Ended December 31, 2025**

(Schedule 3)

	Budget 2025	Total 2025	Total 2024
<b>Transportation services</b>			
Administration	\$ 565,780	\$ 566,761	\$ 674,061
General equipment	1,190,825	1,336,627	1,162,926
Building maintenance	304,547	315,097	287,347
Engineering	246,840	134,711	117,175
Roads and streets	701,590	699,474	608,991
Storm sewers	177,928	188,601	167,283
Snow and ice removal	661,426	643,777	548,222
Street lighting and signs	519,466	591,590	506,622
Traffic services	91,102	97,570	84,379
Amortization	2,153,950	2,153,950	2,150,424
Pension adjustment	(87,322)	(87,322)	(46,680)
Sick leave and retirement allowances	45,764	159,247	55,777
Interest	364,805	78,154	96,637
	<u>\$ 6,936,701</u>	<u>\$ 6,878,237</u>	<u>\$ 6,413,164</u>
<b>Environmental health services</b>			
Collection and recycling	<u>\$ 1,238,108</u>	<u>\$ 1,128,371</u>	<u>\$ 1,286,914</u>
<b>Environmental development services</b>			
Administration	\$ 198,970	\$ 198,972	\$ 244,460
Beautification	1,098,916	989,992	864,030
	<u>\$ 1,297,886</u>	<u>\$ 1,188,964</u>	<u>\$ 1,108,490</u>
<b>Recreation and cultural services</b>			
Administration	\$ 608,224	\$ 481,903	\$ 580,201
Parks and playgrounds	770,415	698,383	563,656
Rinks and arenas	650,171	644,997	512,041
Marina	309,156	166,853	163,623
Libraries	99,730	92,239	87,676
Community centre	48,466	42,765	46,829
Pools	72,500	37,314	40,344
Program and activities	29,800	21,434	22,152
Tourism	133,675	78,569	75,629
Amortization	407,120	407,120	392,989
Pension adjustment	(34,305)	(34,305)	(18,339)
Sick leave and retirement allowances	17,979	48,494	16,726
	<u>\$ 3,112,931</u>	<u>\$ 2,685,766</u>	<u>\$ 2,483,527</u>
<b>Water and sewer</b>			
Administration	\$ 1,496,292	\$ 1,467,293	\$ 986,890
Equipment maintenance	105,650	68,508	57,373
Water supply	1,511,015	1,541,199	1,361,258
Sewer collection and disposal	1,237,149	1,252,463	1,274,559
Amortization	488,945	488,945	486,013
Pension adjustment	(21,770)	(21,770)	(7,193)
Sick leave and retirement allowances	9,806	31,792	(2,391)
Interest	163,000	11,144	11,233
Accretion (asset retirements)	-	45,500	44,175
Provision for bad debts	5,000	-	-
	<u>\$ 4,995,087</u>	<u>\$ 4,885,074</u>	<u>\$ 4,211,917</u>

**TOWN OF OROMOCTO**  
**Consolidated Schedule of Segment Disclosure**  
**Year Ended December 31, 2025**

(Schedule 4)

	General Government	Protection	Transportation	Environmental Health	Environmental Development	Recreation and Cultural	Water & Sewer	Total 2025	Total 2024
<b>REVENUES</b>									
Property tax warrant	\$ 3,598,880	\$ 8,865,549	\$ 7,423,719	\$ 1,099,054	\$ 1,158,073	\$ 1,891,759	\$ -	\$ 24,037,034	\$ 22,399,503
Unconditional grant	36,376	89,610	75,036	11,109	11,705	19,121	-	242,957	364,435
Adjustment for PLIT	44,787	110,330	92,386	13,677	14,412	23,542	-	299,134	32,259
Other government transfers	-	-	32,938	-	-	30,666	923,384	986,988	1,115,425
Services provided to other governments	-	1,219,746	469,158	69,025	-	-	-	1,757,929	1,495,034
Other revenue from own sources	1,022,565	-	-	-	7,374	-	26,991	1,056,930	1,044,505
Sale of services	-	-	-	28,856	-	575,452	-	604,308	530,480
Water and sewer user fees	-	-	-	-	-	-	3,943,592	3,943,592	3,773,267
Interest	354,762	-	-	-	-	-	165,719	520,481	555,200
Land sales	-	-	-	-	-	-	-	-	-
Gain on sale of assets	133,180	-	-	-	-	-	-	133,180	875,434
Other	178,845	-	50	-	-	-	-	178,895	3,204
	5,369,395	10,285,235	8,093,287	1,221,721	1,191,564	2,540,540	5,059,686	33,761,428	32,188,746
<b>EXPENSES</b>									
Salaries and benefits	1,535,917	3,761,568	1,892,454	-	748,529	1,263,396	926,617	10,128,481	10,439,412
Good and services	1,945,068	4,644,462	2,614,113	1,128,371	436,974	1,001,061	3,402,846	15,172,895	14,224,135
Amortization	136,005	432,034	2,153,950	-	-	407,120	488,945	3,618,054	3,596,778
Interest	19,843	6	78,716	-	-	-	11,144	109,709	126,937
Pension obligation	(40,543)	(93,560)	(87,322)	-	-	(34,305)	(21,770)	(277,500)	(143,900)
Sick leave	19,301	218,931	194,467	-	3,461	35,978	24,965	497,103	84,147
Retirement allowances	15,245	138,598	31,859	-	-	12,516	6,827	205,045	160,551
Provision for bad debts	-	-	-	-	-	-	-	-	-
Accretion (asset retirements)	64,044	-	-	-	-	-	45,500	109,544	106,353
	3,694,880	9,102,039	6,878,237	1,128,371	1,188,964	2,685,766	4,885,074	29,563,331	28,594,413
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES</b>	\$ 1,674,515	\$ 1,183,196	\$ 1,215,050	\$ 93,350	\$ 2,600	\$ (145,226)	\$ 174,612	\$ 4,198,097	\$ 3,594,333

**TOWN OF OROMOCTO**  
**Consolidated Schedule Reserve and Trust Funds**  
**Year Ended December 31, 2025**

(Schedule 5)

	General operating reserve	General capital reserve	W&S operating reserve	W&S capital reserve	Trust funds	2025 Total	2024 Total
<b>Accumulated surplus, beginning of year</b>	\$ 1,569,294	\$ 764,373	\$ 590,180	\$ 439,783	\$ -	\$ 3,363,630	\$ 2,436,840
Transfers from general operating fund	456,000	32	-	-	-	456,032	768,000
Transfers from water and sewer operating fund	-	-	116,000	25,000	-	141,000	614,000
Transfers to general capital fund (net)	-	-	-	-	-	-	(566,973)
Interest earned	50,224	26,415	18,265	14,470	-	109,374	111,763
<b>Annual surplus</b>	506,224	26,447	134,265	39,470	-	706,406	926,790
<b>Accumulated surplus, end of year</b>	\$ 2,075,518	\$ 790,820	\$ 724,445	\$ 479,253	\$ -	\$ 4,070,036	\$ 3,363,630

TOWN OF OROMOCTO  
Consolidated of Reserve and Trust Funds (continued)  
Year ended December 31, 2025

(Schedule 5)

Council Resolutions regarding transfers to and from reserves:

Transfer from the General Operating Fund to the General Capital Reserve Fund

RESOLVED: THAT \$32 (thirty-two dollars) be transferred from the General Operating Fund to the General Capital Reserve Fund.

CARRIED

Transfer from the Water & Sewer Utility Operating Fund to the Water & Sewer Utility Capital Reserve Fund

RESOLVED: THATS 25,000 (twenty-five thousand dollars) be transferred from the Water & Sewer Utility Operating Fund to the Water & Sewer Utility Capital Reserve Fund.

CARRIED

Transfer from the General Operating Fund to the General Operating Reserve Fund

RESOLVED: THAT \$456,000 (four hundred and fifty-six thousand dollars) be transferred from the General Operating Fund to the General Operating Reserve Fund.

CARRIED

Transfer from the Water & Sewer Utility Operating Fund to the Water & Sewer Utility Operating Reserve Fund

RESOLVED: THAT \$116,000 (one hundred and sixteen thousand dollars) be transferred from the Water & Sewer Utility Operating Fund to the Water & Sewer Utility Operating Reserve Fund.

CARRIED

I hereby certify that the above are true and exact copies of resolutions adopted at the Regular Session of Council on December 18, 2025.

  
\_\_\_\_\_  
John Jackson  
CAO/Clerk  
Town of Oromocto

APRIL 15, 2026  
Date



**TOWN OF OROMOCTO**  
**Consolidated of Reconciliation of Annual Surplus**  
**Year ended December 31, 2025**

(Schedule 6)

Description	General operating fund	General capital fund	W&S operating fund	W&S capital fund	General operating reserve	General capital reserve	W&S operating reserve	W&S capital reserve	Gas Tax	Total all funds
<b>2025 annual surplus (deficit) per PSAB for the year</b>	\$ 6,878,440	\$ (2,918,485)	\$ (271,858)	\$ (427,896)	\$ 50,224	\$ 26,415	\$ 18,265	\$ 14,470	\$ 828,522	\$ 4,198,097
<b>Adjustment to annual surplus (deficit) for funding requirements</b>										
Second previous year's surplus (deficit)	184,372	-	(63,891)	-	-	-	-	-	-	120,481
Gas tax revenue adjustment	-	794,946	-	-	-	-	-	-	(794,946)	-
Long-term debt principal repayment	(764,000)	764,000	-	-	-	-	-	-	-	-
Water cost transfer	(567,000)	-	567,000	-	-	-	-	-	-	-
Other interfund transfers	(5,582,540)	5,126,508	(191,000)	50,000	456,000	32	116,000	25,000	-	-
Provision for retirement liability	(53,399)	-	6,827	-	-	-	-	-	-	(46,572)
Accrued sick leave	472,138	-	24,965	-	-	-	-	-	-	497,103
Pension adjustment	(255,730)	-	(21,770)	-	-	-	-	-	-	(277,500)
Accretion of asset retirement obligation	-	64,043	-	45,500	-	-	-	-	-	109,544
Amortization of tangible assets	-	3,129,109	-	488,945	-	-	-	-	-	3,618,055
<b>Total adjustments</b>	(6,566,159)	9,878,607	322,131	584,445	456,000	32	116,000	25,000	(794,946)	4,021,110
<b>2025 annual fund surplus (deficit)</b>	\$ 312,281	\$ 6,960,122	\$ 50,272	\$ 156,550	\$ 506,224	\$ 26,447	\$ 134,265	\$ 39,470	\$ 33,576	\$ 8,219,207

**TOWN OF OROMOCTO**  
**Consolidated Schedule of Operating Budget to PSAB Budget**  
**Year Ended December 31, 2025**

(Schedule 7)

	Operating budget general	Operating budget water & sewer	Capital budget	Segment allocations & interfund eliminations	Amortization adjustments	Employee future benefit adjustments	Eliminated 2nd previous (surplus) deficit	2025
<b>REVENUES</b>								
Warrant for property taxes	\$ 24,036,670	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,036,670
Unconditional grant	242,957	-	-	-	-	-	-	242,957
Adjustment for PILT	299,135	-	-	-	-	-	-	299,135
Other government transfers	18,600	-	794,946	-	-	-	-	813,546
Services to other governments	1,611,928	-	-	-	-	-	-	1,611,928
Sale of services	689,705	-	-	-	-	-	-	689,705
Other revenue from own source	1,237,148	588,600	-	(798,008)	-	-	-	1,027,740
Water and sewerage rates	-	4,000,062	-	-	-	-	-	4,000,062
Interest	100,000	46,502	-	-	-	-	-	146,502
Other income	500	-	-	-	-	-	-	500
Transfer from other funds and reserves	40,000	-	1,016,304	(1,056,304)	-	-	-	-
Second previous year's surplus	184,372	102,167	-	-	-	-	(286,539)	-
	28,461,015	4,737,331	1,811,250	(1,854,312)	-	-	(286,539)	32,868,745
<b>EXPENDITURES</b>								
General government services	4,952,025	-	-	24,909	136,005	(280,967)	-	4,831,972
Protective services	9,230,304	-	-	(476,285)	432,034	(44,527)	-	9,141,526
Transportation services	5,305,073	-	-	(480,764)	2,153,951	(41,559)	-	6,936,701
Environmental health services	1,238,108	-	-	-	-	-	-	1,238,108
Environmental development services	908,459	-	-	389,427	-	-	-	1,297,886
Recreation and cultural services	2,573,239	-	-	148,899	407,120	(16,327)	-	3,112,931
Water and sewer	-	4,350,106	-	168,000	488,945	(11,964)	-	4,995,087
Provision for bad debts	4,000	5,000	-	(9,000)	-	-	-	-
Adjustment for PILT	787	-	-	(787)	-	-	-	-
Second previous year's deficit	-	166,058	-	-	-	-	(166,058)	-
Fiscal services	1,426,109	163,000	-	(1,589,109)	-	-	-	-
Transfer to the capital reserve fund	-	25,000	-	(25,000)	-	-	-	-
Transfer to the general capital fund	2,822,911	28,167	-	(2,851,078)	-	-	-	-
	28,461,015	4,737,331	-	(4,700,788)	3,618,055	(395,344)	(166,058)	31,554,211
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	\$ -	\$ -	\$ 1,811,250	\$ 2,846,476	\$ (3,618,055)	\$ 395,344	\$ (120,481)	\$ 1,314,534