

Annual Report 2024



TOWN OF
Oromocto



4 DOYLE DRIVE
OROMOCTO, NB



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MESSAGE FROM THE **Mayor**

On behalf of the Town of Oromocto Council I am pleased to present the annual report for the fiscal year 2024. This report has been prepared in accordance with the New Brunswick regulation 2018-54 under the *Local Governance Act*.

2024 was a very busy year of planning and progress for our municipality. This report includes information related to those activities and highlights many other departmental accomplishments along with the 2024 audited financial statements.

Budget 2024 focused on moving the community forward through responsible financial stewardship. Council established a five-year financial plan that sought a slight increase to cover considerable investment in the community to ensure its continued growth. The capital budget specifically highlighted Council's desire to proceed with a multi-generational/cultural centre at the old Hubbard School site; additional funding for delayed capital investment in equipment and fleet; managing costs for water and sewer; and planning for a new sewage treatment system, recreation and parks master plan, and a brand identity and communications plan. Funding was also provided for road infrastructure, parks and recreation upgrades and fleet and equipment expenditures.

In an effort to recruit medical professionals to the community, Council partnered with the Public Health NB Medical Education Foundation by providing a grant for four years to help support a medical student. The Oromocto Healthcare Committee also participated and developed a number of initiatives to support recruitment activities.

Voyent Alert, a new multi-purpose communication service, was launched this past year. This service provides alerts to residents, businesses and visitors during critical events like fires or floods and provides notices for relevant day-to-day communications such as facility cancellations, weather alerts, fire bans, planned maintenance/construction, boil water advisories, etc. If you've not already done so, you are encouraged to sign up to stay in the know. Sign up at register.voyent-alert.com or download on the app store.

Oromocto is a wonderful place to work and live! Council and staff have focused on sustainable growth for our community through long-range planning and investment. I look forward to continuing to work with our residents towards building a healthy environment for all generations to enjoy.

**SINCERELY,
ROBERT (BOB) POWELL**

MAYOR

Governance

Council

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 Raymond Henry
- **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 2024 totaled \$62,540 and are detailed in Table 1 below.

	SALARY
Mayor Powell	\$37,800
Deputy Mayor Mawhinney	\$18,900
Councillor Dawe	\$15,120
Councilor Kirkbride.....	\$15,120
Councillor Henry	\$15,120
Councillor Murdock	\$15,120
Councillor Whelan	\$15,120
Councillor von Richter.....	\$15,120
Councillor Carr	\$15,120



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 as well as 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 2024 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 2024.

Minutes of council meetings (and the video recordings) 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.

2024 COUNCIL MEETING DATES & ATTENDANCE

PRESENTABSENT

DATE	Mayor Powell	Deputy Mayor Mawhinney	Councillor Kirkbride	Councillor Murdock	Councillor Dawe	Councillor Henry	Councillor Whalen	Councillor von Richter	Councillor Carr
18-Jan-24									
22-Feb-24									
14-Mar-24									
18-Apr-24									
16-May-24									
20-Jun-24									
17-Jul-24									
22-Aug-24									
19-Sep-24									
17-Oct-24									
21-Nov-24									
12-Dec-24									

2024 CLOSED MEETINGS OF COUNCIL AND COMMITTEES

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.

In 2024 there were 17 closed Council in Committee Meetings and 0 closed Council Meetings.

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 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 PLAN INCLUDE:



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. 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 \$32,188,746
and actual expenditures for the year were \$28,594,413.



General Government Services:

Total Budget: \$ 4,744,715

Total Expenditures: \$ 4,244,967

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.

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 2024, OROMOCTO PROVIDED DONATIONS AND GRANTS TO:

Non-Repayable Donations and Grants 2024	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 an annual membership to the Chamber.
- **Oromocto partnered with Ignite, a regional economic development agency, to create Oromocto's first-ever economic development strategy.** This strategy will serve as a guiding compass, steering the Town towards inclusive growth, job creation and enhanced quality of life for all residents. The plan aims to harness Oromocto's diverse strengths, addressing the challenges while embracing the opportunities that lie ahead. Ignite also provides advice, resources and tools to help entrepreneurs start or expand their business operations. Whether that includes the development of business plans, providing funding and tax credits for startups, sourcing employment programs or any one of the number of immigration programs; Ignite has been a valuable resource to our 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: \$9,026,118

Total Expenditures: \$8,710,418

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: 18% and Non-Emergency Calls: 82%
- Call Distribution: 12,449 Abandoned Calls, 10,779 Emergency Calls and 43,283 Non-Emergency Calls
- Town of Oromocto Priorities: Checkstops, Crime Prevention and Education Sessions, and Community Activities.
- The Oromocto RCMP detachment issued the following offences in the region:
 - 798 Occurrences - 67% Non-Criminal Code and 33% Criminal Code
 - Non Criminal Code Occurrences: 229 Non Criminal Code Occurrences; 202 Traffic- Non Criminal Code; 60 Provincial Statutes; 44 Federal Statutes.
 - Criminal Code Occurrences: 136 Property Crimes; 63 Crimes Against Persns; 42 Other Criminal Code Offences; 19 Traffic Offences and 3 Controlled Drugs and Substances Act.

Fire

- Fire and rescue services are provided by Oromocto Fire Department. Its principal facilities are located at 50 Miramichi Road. The Oromocto Fire Department provides fire prevention, suppression, investigation, emergency operations centre services and non-fire related rescue services to the town, as well as the local service districts of Burton-Geary and Mauderville-Sheffield, the Fredericton Airport, and Sunbury-York South Rural Community through the services of four full-time chief officers, an administrative assistant and 18 full-time and 4 Holiday Relief Firefighters along with 29 volunteer fire fighters. The cost of the service is shared across the service area tax base on a proportional basis. Oromocto receives approximately 20% of the operating costs from the other government entities.
- The Oromocto Fire Chief is the emergency measures committee training officer. The Emergency Measures Committee met 6 times during 2024. In addition to daily training activities, 8015 person-hours of training was conducted. Training included:
 - Mental Resiliency
 - Live Fires
 - Pump Operator
 - Ice Rescue
 - EMR Recertification
 - Rapid Intervention Team (RIT)
- Fire personnel responded to a total of 806 incidents in 2024:
 - 99 fire calls (18 of which were structure fires)
 - 157 motor vehicle accidents
 - 316 medical assist calls.



Planning and Compliance

- Issued 207 new building permits, an increase from 193 in 2023, for a total construction value of \$40,290,274 , an increase of \$11 million from 2024.
- There were 9 permits issued for new single detached homes, and 4 permits issued for new multi-unit developments containing 23 units, for a total of 32 new units in 2024.
- Continued investment with regional economic development partners including role on the Board of Directors for Ignite Fredericton.
- Collaborated with the Capital Region Service Commission (CRSC) as the Town considers how CRSC resources can assist in economic development.
- Supported the Planning Advisory committee.
- Beginning in the Spring of 25, there will be public engagement opportunities to hear from residents and landowners of various neighborhoods and areas of interest on the review of the Municipal Plan to ensure the policies are consistent with the goals and vision of the community
- The Director of Planning and Compliance serves as the staff lead on the Climate Action Committee, and the Committee held an expo at the Gateway Wetlands to mark world "Zero Emission Day" on Sept 21st.
- With the Dangerous and Unsightly Premises By-Law reviewed, the Town was able to have a derelict building demolished in Ward 4 (Lincoln)

Animal Control Services

- The New Brunswick SPCA is contracted by the municipality to provide animal control services. In 2024, there were 40 cat and 60 dog complaints investigated.

Recreation and Cultural Services:

Total Budget: \$ 2,931,555

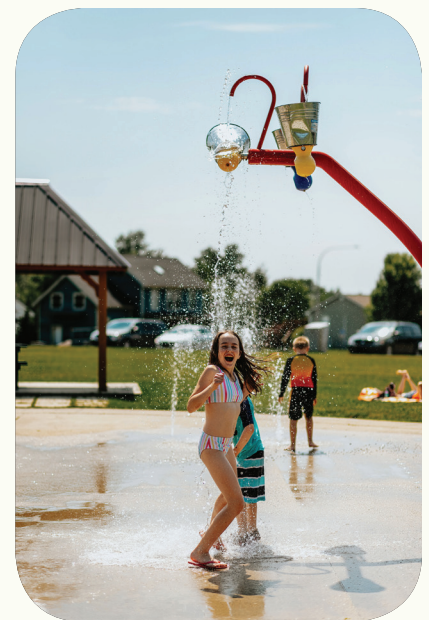
Total Expenditures: \$ 2,484,526

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:

- Four (4) concrete benches were purchased as part of the Age-Friendly Community initiatives, to be installed in Spring 2025.
- Installed twelve (12) jersey barriers along the NB Trail, to prohibit access to unauthorized ATV's
- Cleared and removed fallen trees throughout the Deer Park Trails.
- Replaced lighting for the Hazen Ball Field and the Tennis Courts.
- There were approximately 47,275 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 Recreation and Tourism and Age-Friendly Community committees continued to meet.
- Robin Hanson was awarded the Town's Millennium Award for his continued contributions and dedication to the community.
- The Town Recognition Program presented Provincial certificates to sixty-four (54) athletes, coaches, and managers.
- The Town provided Youth Travel Assistance to nine (9) athletes travelling to National and International events.
- 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.
- To better engage & inform the community of Town activities and improve safety information awareness, staff implemented the new Voyent Alert! program and created a Social Media strategy.
- The bi-monthly Recreation Oromocto Community Guide moved to an online format.
- The Oromocto Market continued with their monthly and special event markets.



Funding

- The Town received 6 student employment assistance grants to help offset wage costs for a total of \$17,969.
- The Town entered into recreation service cost-sharing agreements with Sunbury-York South Rural Community and Capital Region Rural Community, resulting in the waiver of all non-resident fees assessed to youth and adult sport participants from their communities that are involved in Town facilities, programs, and courses

Sport Tourism

- 7 Provincial Championship tournaments and 11 tournaments were hosted.
- S.T.E.A.M. (Sport Tourism Economic Assessment Model) reports for the 18 tournaments held in Oromocto indicated that 92 teams participated with an estimated \$211,784 as total direct impact and an estimated \$519,396 as overall industry impact.
- Second Nature Outdoors opened in the Small Craft Centre for its fifth year of operation.
- A **Hook and Paddle** event (kayak fishing tournament) and a bass fishing tournament were held.



Tourism / Special Events

- The annual Summer Concerts in the Park series held 9 concerts.
- The VIC welcomed 5949 visitors from our mid-May opening until the end of October. (Atlantic provinces – 5735, United States – 161, Other countries – 53)
- Special events organized for the community included FROSTival activities, Trail Day, Family Day Skate, Pioneer Days/ Canada Day Celebrations, and the Terry Fox Run.



Other Highlights

- The new Recreation & Park Master Plan process commenced with focus groups, online surveys and open houses to receive public input. A final report will be presented to Council in the Spring.
- Recreation staff assisted in Doctor Recruitment activities including coordinating the creation of a new video highlighting our community and attendance at a Dalhousie University recruitment event.

Transportation Services:

Total Budget: \$ 6,816,047

Total Expenditures: \$ 6,547,181

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



DEPT. OF ENGINEERING & PUBLIC WORKS HIGHLIGHTS:

Area	Functions	Unit	Total
ROADS AND GROUND	Asphalt patching (winter, cold patch)	Tonnes	23
	Asphalt patching (summer, hot mix)	Tonnes	240
	Hauled recyclables to the FRSWC	Tonnes	388.07
	Road salt purchased	Tonnes	1107
	Brush chipped at Public Works Depot	Hours	533
	Trees planted (tree planting program since 2021)	280	387
	Spring Yard Waste Curbside Pickups	instance	728
	Fall Yard Waste Curbside Pickups	instance	0
	Storm system structures repaired	instance	75
WATER / SEWER	Water breaks repaired	instance	16
	Plugged sewers cleared	instance	30
	Force main/sewer breaks repaired	instance	5
	Property turn-over meter readings	instance	401
	Meter changes/replacements	instance	78
	Locates performed	instance	426
	RF (Radio Frequency) units installed	instance	68
	Hydrants repaired (critical + low priority)	instance	11
	Lift Station pumps repaired	instance	34
	New metered accounts	instance	8
BUILDING MAINTENANCE	Build. Maint. work orders completed	instance	301
	Fuel purchased (diesel)	Litres	108758.4
	Fuel purchased (gasoline)	Litres	67021.5
GARAGE	Trucks/equipment service orders completed	instance	458
	Welding/Fabrication jobs	instance	49

Roadway Maintenance & Upgrades:

- Performed street assessments.
- Performed catch basin inspections and cleaning.
- Renewed Hibernia Street (milled, repaired gate valve stand boxes, curbed, and paved).
- Renewed Brayson Boulevard (milled, installed service lateral, repaired gate valve stand boxes, repaired curbing, and paved).
- Renewed MacLaren Drive (milled, upgraded multiple catch basins and manholes, repaired gate valve stand boxes, curbed, spread calcium chloride to reduce construction dust, and paved).
- Finnermore Cul-de-Sac: Received preliminary drawings. Design under review.
- Cyr Street Extension:
 - Quotes received.
 - Submitted RFD for design services.
 - Survey and design work in progress.
 - Preliminary design received, reviewed, and underway.
 - Design under review, 95% drawing submission finalized.
 - Armour rocked the Cyr Street outfall.
 - Tender documents prepared for Spring tender.
- Laurier Drive: Commenced repairs as part of the 2025 Capital Projects:
 - Completed and reviewed survey data.
 - Repaired two (2) catch basins.
 - Repaired one (1) manhole.
 - Replaced barrel.
- Made general repairs to shoulders on roadways.
- Reclaimed the parking area at the Oromocto Pioneer Gardens Cemetery.

Town Buildings & Facilities:

- Built compost storage site.
- Municipal Building: Repaired backup generator.
- Cultural/Arena:
 - Relocated washroom utilities to Kings Arrow Arena.
 - Re-keyed locks.
 - General repairs and maintenance to former Hubbard School, including cleaning vandalism.
- Visitor Information Centre: Repaired siding.
- Fort Hughes buildings: Repaired siding.
- Marina Gas Pumps: Upgraded fuel tanks and fuel lines and performed dock repairs.
- Kings Arrow Arena: Repaired overhead doors.
- Fire Dept. Station #1: Mitigated issues with asbestos. Installed heat pumps.
- Public Works facility: Additional storage tents were installed and installed new openers and programming for the gates.
- Former Public Works location (Wood Street): Site cleaning, removal and disposal of contaminated soil.
- Boat Club: Installed security cameras.
- Arts & Learning Centre: Mitigated sewer backup.
- Coordinated annual back flow prevention testing for Town buildings/facilities.

Implementation of CityWorks/GIS:

- Performed inventory of crosswalks.
- Completed inventory of street signages. Data was collected on all roadway signs (stop, yield, street name, etc.).
- Completed Phase 1 of implementation.
- Phase 2 in progress (employee access, account setups, system architecture).

Asset Management System:

- Service Requests/Work Orders: Prototype testing for work orders and service requests underway and mobile app functionality being finalized.

Gov. Partnerships & Collaborations:

- Renewed 5-Year Roadway Plan with the Department of Transportation and Infrastructure.
- Assisted the Canadian Forces Housing Association (CFHA) with their sewer upgrades at three (3) locations in the PMQs.
- Assisted with Oromocto First Nations (OFN) Wel-a-mook-took and Nikia Drive upgrades project through Indigenous Services Canada (ISC):

Grant & Funding Programs:

- Submitted grant application to Regional Development Corporation regarding sewage analysis (approved).
- Wastewater Treatment Plant Regional Development Corporation grant (being processed).
- Assessed grant funding opportunities for the Wastewater Treatment Plant-West Analysis. Design worked funding applications submitted to the Regional Development Corporation.
- Assessed construction funding application sources.
- Developed and circulated capital project synopsis sheets; referenced when sourcing funding.
- Continued research and review of possible grant and funding opportunities and provided support for application submissions.

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: \$ 1,326,985

Total Expenditures: \$ 1,286,914

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

Environmental Development Services

Total Budget: \$ 1,231,873

Total Expenditures: \$ 1,108,490

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

Trail Systems, Fields, Parks & Playgrounds:

- Installed twelve (12) jersey barriers along the NB Trail.
- Installed chain-link fence on Waasis Road.
- Replaced soccer nets on Waasis Road.
- Replaced lighting for the Hazen Ball Field and the Tennis Courts.
- Installed security cameras at Hazen Park and Anniversary Park.
- To create a safer environment for all residents and businesses of the community, security cameras have been installed.
- Created outdoor skating rinks and maintained ice surfaces.
- Cleaned trails in Anniversary Park.
- Cleared and removed fallen trees throughout the Deer Park Trails.



Water and Wastewater Utility

Total Budget: \$ 4,614,594

Total Expenditures: \$ 4,211,917

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.

Key Highlights:

Waterworth:

- Audited and provided asset infrastructure inventory for review.
- Data analysis reviewed by consultant.

Wellfield exploration:

- Completed consultations.

Storm Model:

- Performed field data collection throughout summer months.
- Completed inventory of storm culverts (data required for storm modelling).

Sanitary Model:

- Calibrated pipe capacities completed for maps.
- Final report received.

Water Services:

- Water Meters:
 - Ordered handhelds and auto-guns for meter reading upgrades.
 - Radio Frequency Project: RF unit installation continued throughout the Town

Hydrants:

- Conducted annual hydrant inspection program.
- Completed Unidirectional Flushing Program (annual watermain flushing campaign).
- Performed various repairs.
- Conducted annual paint/restoration program.
- Water flushing performed on various streets in the PMQs.
- Water Tower: Addressed necessary repairs and maintenance for altitude valve.
- New infrastructure: New watermain on Black Watch Avenue placed into service.
- Water infrastructure repairs & upgrades: Changed leaky gate valve on Broad Road.
- General: Performed various water off/on with plumbers throughout the year.

General:

- Renewed three (3) Approvals to Operate for the Town sewer plants (Oromocto West Wastewater Treatment Facility, Rotating Biological Contactor and Trickling Filter).
- Coordinated video inspection and flushing in the East.
- Conducted flow tests for consultants.

Wastewater Services:

- Wastewater Treatment Plant:
 - Completed Capacity Review.
 - Completed Treatment Options Analysis
 - Completed site visits and data collection.
- Wastewater Treatment Plant (WWTP) – West:
 - Completed Treatment Options Analysis report.
 - WWTP options were presented to Council.
- Developed RFP for Engineering Design.
- Addressed necessary repairs and maintenance to blower and backup generators.
- Sanitary force main replacement: Prepared a Request for Quotation.
- Sewer Main Flushing: Coordinated annual flushing, video of pipes, and manhole inspections. throughout Town.

Lift Stations:

- Pressure switches installed around lift stations for system monitoring.
- Performed wet well cleaning of the 5 largest lift stations.
- Wood St. Lift Station: Lift Station/Piping Analysis approved.
- Carpenter Lift Station: Retrofitted with small heater in the panel and heat tape on a feedline for odor control chemicals.
- Mohawk Lift Station: Had pump components fabricated. Completed installation of pump with internal piping retrofit.
- Lawfield Lift Station: Pumps repaired and returned to operations. Pulled pump for regular maintenance.
- Onondaga Lift Station: Pumps repaired and returned to operations. Pulled pump for regular maintenance.
- Burnett Lift Station: Repaired floats and some relays. Pulled pump for regular maintenance.

Other wastewater infrastructure repairs & upgrades:

- Replaced storm line on Alcorn Drive.
- Replaced storm sewer lines on Hatch and Summerhill streets.
- Installed sewer culvert on D'Amours Street.
- Repaired sanitary lateral break on MacDonald Avenue.
- Partially replaced a broken sanitary main on Waasis Road.
- Assisted with digging and repairs to 2 sanitary laterals on Veniot Avenue and Wilmont Circle.
- Repaired multiple and catch basins.
- Addressed watermain breaks at: Saint John Avenue/Miramichi Road, Gateway Drive, and Dakota Drive.



Public Health Services

Oromocto Health Care Committee

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

Highlights:

- A promotional video and social media clips promoting the Town have been utilized in the recruitment efforts.
- Members attended several events and workshops to strategize and network with medical professionals. Medical residents are looking for work/life balance, affordable housing, and recreational opportunities
- The new clinic on Base has two part-time doctors with the vision to prioritize Indigenous and Military families that do not currently have a doctor.
- The Oromocto Committee is working on collaboration with the Fredericton Committee to align goals
- Council agreed to fund an incentive of \$26,400 (twenty-six thousand four hundred dollars) annually, for the recruitment of healthcare professionals to a maximum of two agreements per fiscal year until 31 December 2027,

Oromocto Regional Wellness and Recreation Centre (ORWRC)

- The Town continues to move forward its planning for a new wellness and recreation centre. It awarded a contract to Fougere Menchendon Architecture Inc. in the amount of \$873,850, plus HST, to undertake the preparation of funding applications, a design-build request for proposals and the construction administration of the Town of Oromocto Community Recreation and Wellness Centre Project.
- Colliers Project Leaders presented an update on the progress to date of the ORWRC. Conceptual drawings were presented along with a cost-estimate for the new facility. They noted in those estimates the Town would be responsible for 1/3 of the costs and the others shared through Provincial and Federal funding.

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 to locate in the Town of Oromocto, subject to approval by Horizon Health.

Oromocto Nursing Home

Council participated in an announcement with representatives from the Province of New Brunswick and Enhanced Living (operator) regarding the new Oromocto Nursing Home.

Since 2012, Council and staff have worked tirelessly to make this a nursing home a reality. Here are a few highlights of their activities:

1. Council demonstrated the pathway for the creation of a continuum of care and invested in the services of a health-care consultant (Silvermark Inc) to develop a roadmap to address the service gaps and guide its way forward to meeting its top priority, the need for access to long-term care beds.
2. The Town also:
 - initiated meetings with the Department of Social Development, senior staff, and correspondence with the Minister of Social Development;
 - established quarterly meetings with elected officials to drive alignment of community priorities;
 - increased community service levels in partnership with the Alzheimer's Society;
 - established an Age-Friendly Committee and achieved the World Health Organization's Age-Friendly Community certification;
 - invested in its seniors programming;
 - participated in the Dementia Friendly Communities initiative;
 - led the establishment of a regional community transportation program and secured funding for its first year;
 - participated in research projects and exploration of pilot programs with the Department of Health;
 - and identified and sold a municipal parcel of land for the purpose of construction of the nursing home.

The 60-bed nursing home is currently under construction, located off Sebaní Street.



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 2024:

January

01 – Lt Governor's New Year's Day Levee
02 – Flag Raising
08 – Dee Delaney Forum
10 – Council in Committee Meeting
12 – OHS Girls KA Tournament
16 – Council in Committee Meeting
17 – United Way Playhouse
18 – CRSC Audit Committee
18 – Regular Session of Council Meeting
20 – Galleria
22 – CRSC Oversight Committee
27 – Family Literacy day
29 – Basic Management Course
29 – Luncheon
30 – Safety Committee Meeting

February

03 – Birthday Celebration
04 – Birthday Celebration
06 – CRSC
07 – Food Bank
08 – CRSC Governance Committee
08 – Nursing Home Announcement
12 – Hold for Key Leadership Meeting
12 – Medical Recruitment Meeting
14 – Council in Committee Meeting
17 – OTEC Breakfast
18 – Birthday Celebration
19 – Special Care Home Luncheon
20 – Resiliency Steering Committee
20 – Regular Session of Council Meeting
21 – Hold for Key Leadership
22 – Regular Session
23 – Playhouse
25 – OFN Cultural Celebration
28 – Medical Supper Kingswood
29 – Grad Luncheon

March

01 – Red Wings Danny Grant night
03 – OFN Hazen
04 – Governance Committee Meeting
05 – CSRC Meeting/Supper
06 – PS Advisory Forum
07 – CSRC
07 – Public Safety Meeting
10 – Birthday Celebration
12 – Public Forum
12 – Council in Committee Meeting
12 – UMBN
14 – Regular Session
16 – Assiniboine/Hubbard
17 – Vacation

April

02 – Ginger Agency meeting
02 – Rebranding
02 – Capital RSC Meeting
08 – NATO discussion
08 – Municipal Policing
09 – Fredericton Airport Announcement
09 – Oromocto Healthcare Recruitment Committee Meeting
10 – Oromocto School Sustainability Study
10 – Council in Committee Meeting
11 – Economic Summit
15 – Birthday Celebration
15 – Funeral
15 – Council in Committee Meeting
18 – Regular Session
18 – Meals on Wheels
19 – Overcoming Poverty NB
20 – Ducks Unlimited Dinner
20 – OTEC Breakfast
20 – Birthday Celebration
23 – Zone 5
24 – CEO Oversight Committee
24 – EMO
26 – Birthday Celebration

May

01 – Public Safety Forum
01 – Enhanced Recycling Program
02 – Public Safety Committee
07 – FIAA Nominators Meeting
07 – CRSC Meeting
08 – McHappy Day
08 – Kingswood Turn Around Awards
08 – Council in Committee Meeting
09 – District Meeting
09 – Chamber Annual Dinner and Awards
10 – Nursing Home Ground Breaking
14 – Capital Regional Resiliency Steering Committee
14 – STU Convocation
14 – Council in Committee Meeting
15 – OHS Students visit Council
16 – Regular Session
23 – Capital RSC Special Board Meeting
23 – Annual Recognition Awards
25 – BBBS Bowl for Kids Opening Ceremonies
25 – 80th Birthday Celebration
29 – EMO
29 – Ignite and Vision 2030
29 – Infrastructure Committee Meeting
30 – DDAY Base Museum
31 – Retirement Celebration



June

02 – Lintuhtine Concert
02 – Royal Canadian Sea Cadets Ceremonial Review
05-10 – FCM Conference Calgary
12 – Council in Committee
13 – Retirement
13 – UMNZB Zone 5 Meeting
15 – OTEC Breakfast
15 – Kings Landing 50th
17 – Economic Development Meeting
18 – Council in Committee
19 – EMO Meeting/ BBQ
20 – OTEC
20 – Regular Session
21 – MPSA Meeting
21 – National Indigenous Peoples Day
21 – RMCP Fredericton HQ Meeting
25 – CSDC Southwest AGM Kingswood Lodge
26 – Airport Workers Day, Fredericton Airport
27 – CRSC Special Board Meeting

July

01 – Pioneer Days Annual Canada Day Parade/ On the Green Activities
05 – Oromocto First Nation's Pow Wow
06 – Memorial
08 – Pioneer Gardens
12 – Base Change of Command
14 – House Boat Tour – Mactaquac Marina
16 – Council in Committee Meeting
18 – Regular Session
20 – Kings Landing 50th
20 – Birthday Celebration
22 – CEO Oversight Committee Meeting
26 – 2nd Annual Bill Jarrett Ball Tournament
26 – CSRC Meeting
29 – Ignite Meeting

August

01 – Rolling Brigade, Burton Bridge
07 – Public Safety Committee Forum
08 – Public Safety Meeting
15 – Acadia Ceremony
16 – Black Bear Graduation Ceremony
17 – Ignite, Newcomers, Convention Center
18 – 75th Birthday celebration
18 – 90th Birthday Celebration
20 – Council in Committee
22 – Regular Session

September

04 – Public Safety Forum
04 – Base Commander Meeting
05 – Public Safety Committee
08 – Pickle Ball Court Fundraiser
10 – 50+ Autumn Seniors Club
10 – Council in Committee
14 – Harvest Jazz and Blues
15 – 84th anniversary of the The Battle of Britain, Fredericton Cenotaph
17 – Governance Committee
17 – Council in Committee
17 – Non-profit Housing Fredericton Inn
19 – CRSC Special Board Meeting
19 – Paul Harris Award, Hazen Park
19 – Regular session
20 – Town of Oromocto Questionnaire
21 – Highway of Heroes
24 – Saint John River Summit Killarney Lake
25 – Recreation and Tourism Master Plan
26 – Hazen Park Central Valley Adult Learning Center
29 – Fredericton Delta, Fredericton Chamber Appearance

October

01 – CRSC Board Meeting
05 – UMNZB
06 – Delta UMNZB, Dinner and Auction
09 – Council in Committee
10 – OFD Fire Prevention Week
15 – Public Budget Consultation & Council in Committee
15 – Medical Meet and Greet, Delta
17 – Regular Session
21 – Dr. Recruitment Meeting
22 – Budget Presentations
23 – Oversight Committee
24 – CRSC Budget Meeting
24 – MPSA Meeting
25 – Oromocto Legion Poppy Campaign
25 – OFD Haunted House
26 – Rotary Club Dinner
26 – Carnival Halloween Showcase
28 – 71st Birthday Celebration
29 – Recreation Master Plan Meeting
29 – Ignite Presentation
30 – RCMP survey

November

01 – Funeral, Oromocto Funeral Home
02 – Oromocto Sports Hall of Fame
03 – Legion Church Parade
07 – OHS Remembrance Day Ceremony
08 – Military Night Grant Harvey
10 – Flag Raise Ceremony Legion
11 – Remembrance Day Ceremony Legion
12 – Meeting with Town of Oromocto and New Life Options Inc
13 – Public Budget Presentation & Council in Committee
15 – Pioneer Curling, Gagetown
17 – St. Mary's 50th
18 – Medical Recruitment Meeting
19 – Council in Committee
21 – Regular Session
22 – Funeral
24 – Fredericton Red Wings Game
27 – MMFF Award Reception, Lt. Governor House
28 – Lincoln School Career Day
28 – Veteran Coffee Break

December

01 – Christ in Christmas Base Church
02 – Great Forestry is Good for New Brunswick
03 – CRSC Delta
04 – Mayor's Annual Holiday Reception
05 – Public Safety Committee
05 – Base Commander's Holiday Reception
10 – Council in Committee
11 – Premier's Holiday Open House
11 – Big Brother Big Sisters Annual Christmas Party
12 – Regular Session
13 – IAFF Holiday Smoker
13 – Wellness Clinic Christmas Party
14 – Staff Christmas Party
14 – Ladies Christmas Social
18 – RSC Meeting



APPENDIX 2

Audited Financial Statements

Prepared by:

teed saunders
doyle | chartered professional
accountants
& advisors

TOWN OF OROMOCTO
Consolidated Financial Statements
Year Ended December 31, 2024

TOWN OF OROMOCTO
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Year Ended December 31, 2024

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INDEPENDENT AUDITOR'S REPORT

To the Members of Council - Town of Oromocto

Opinion

We have audited the consolidated financial statements of Town of Oromocto (the Town), which comprise the consolidated statement of financial position as at December 31, 2024, 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 Town as at December 31, 2024, and the consolidated results of its operations and consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards (PSAS).

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. 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 Town 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.

Emphasis of Matter

We draw attention to the prior period adjustment of Note 15, which explains that certain comparative information presented for the year ended December 31, 2023 has been restated. Our opinion is not modified in respect of this matter.

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 Town'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 Town or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Town'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 Town'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 Town'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 Town 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 15, 2025

CHARTERED PROFESSIONAL ACCOUNTANTS

TOWN OF OROMOCTO
Consolidated Statement of Financial Position
December 31, 2024

	2024	2023 (Restated)
FINANCIAL ASSETS		
Cash and cash equivalents	\$ 11,999,360	\$ 6,821,877
Receivables (Note 3)	2,163,248	1,845,083
Land inventory held for sale	10,710	10,710
	<u>14,173,318</u>	<u>8,677,670</u>
LIABILITIES		
Payables and accruals (Note 5)	4,063,986	3,144,068
Long term debt (Note 6)	3,318,000	4,125,000
Pension obligation (Note 7)	396,000	539,900
Accrued sick leave (Note 8)	626,200	543,766
Retirement allowances (Note 9)	1,980,572	1,941,472
Asset retirement obligation (Note 10)	3,651,453	3,545,100
	<u>14,036,211</u>	<u>13,839,306</u>
NET FINANCIAL ASSETS (DEBT)	<u>137,107</u>	<u>(5,161,636)</u>
NON-FINANCIAL ASSETS		
Tangible capital assets (Schedule 1)	68,716,537	70,337,281
Prepaid expenses	-	83,666
	<u>68,716,537</u>	<u>70,420,947</u>
ACCUMULATED SURPLUS	<u>\$ 68,853,644</u>	<u>\$ 65,259,311</u>

CONTINGENCIES (Note 11)

On behalf of the Council

RE Powell Mayor

Russino D'Amico Councillor

TOWN OF OROMOCTO
Consolidated Statement of Changes in Net Financial Assets (Debt)
Year Ended December 31, 2024

	Budget 2024 <i>(Unaudited)</i>	2024	2023 <i>(Restated)</i>
ANNUAL SURPLUS (DEFICIT)	\$ (126,076)	\$ 3,594,333	\$ 1,451,751
Amortization of tangible capital assets	3,596,778	3,596,778	3,496,319
Purchase of tangible capital assets	-	(2,031,849)	(2,805,821)
Proceeds on disposal of tangible capital assets	-	931,249	468,149
Gain on disposal of assets	-	(875,434)	(430,944)
Decrease (increase) in prepaid expenses	-	83,666	(41,679)
	3,596,778	1,704,410	686,024
INCREASE IN NET FINANCIAL ASSETS	3,470,702	5,298,743	2,137,775
NET FINANCIAL DEBT - BEGINNING OF YEAR - AS PREVIOUSLY REPORTED	(5,771,749)	(5,771,749)	(7,851,889)
PRIOR PERIOD ADJUSTMENTS <i>(Note 15)</i>	610,113	610,113	552,478
NET FINANCIAL DEBT - BEGINNING OF YEAR - AS RESTATED	(5,161,636)	(5,161,636)	(7,299,411)
NET FINANCIAL ASSETS (DEBT) - END OF YEAR	\$ (1,690,934)	\$ 137,107	\$ (5,161,636)

TOWN OF OROMOCTO
Consolidated Statement of Operations and Accumulated Surplus
Year Ended December 31, 2024

	Budget 2024 <i>(Unaudited)</i>	Total 2024	Total 2023 <i>(Restated)</i>
REVENUES			
Property tax warrant	\$ 22,359,890	\$ 22,399,503	\$ 20,407,007
Unconditional grant	364,000	364,435	485,913
Adjustments for PILT	32,259	32,259	106,927
Other government transfers <i>(Schedule 2)</i>	1,095,377	1,115,424	734,634
Services provided to other governments <i>(Schedule 2)</i>	1,428,450	1,495,035	1,329,857
Sale of services <i>(Schedule 2)</i>	545,183	530,480	499,388
Other revenue from own source <i>(Schedule 2)</i>	918,376	1,044,505	1,101,834
Water and sewer users fees <i>(Schedule 2)</i>	3,737,308	3,773,267	3,162,664
Interest	84,968	555,200	426,670
Land sales - subdivisions	-	-	25,000
Gain on disposal of tangible capital assets	-	875,434	405,945
Other	-	3,204	4,631
	<u>30,565,811</u>	<u>32,188,746</u>	<u>28,690,470</u>
EXPENSES <i>(Schedule 3)</i>			
General government services	4,744,715	4,244,967	3,401,802
Protective services	9,026,118	8,710,418	8,145,488
Transportation services	6,816,047	6,547,181	6,360,963
Environmental health services	1,326,985	1,286,914	1,111,316
Environmental development services	1,231,873	1,108,490	1,112,500
Recreation and cultural services	2,931,555	2,484,526	2,917,219
Water and sewer	4,614,594	4,211,917	4,189,431
	<u>30,691,887</u>	<u>28,594,413</u>	<u>27,238,719</u>
ANNUAL SURPLUS (DEFICIT) <i>(Schedule 6)</i>	<u>(126,076)</u>	<u>3,594,333</u>	<u>1,451,751</u>
ACCUMULATED SURPLUS - BEGINNING OF YEAR - AS PREVIOUSLY REPORTED	64,649,198	64,649,198	63,255,082
PRIOR PERIOD ADJUSTMENTS <i>(Note 15)</i>	<u>610,113</u>	<u>610,113</u>	<u>552,478</u>
ACCUMULATED SURPLUS - BEGINNING OF YEAR - AS RESTATED	<u>65,259,311</u>	<u>65,259,311</u>	<u>63,807,560</u>
ACCUMULATED SURPLUS - END OF YEAR	<u>\$ 65,133,235</u>	<u>\$ 68,853,644</u>	<u>\$ 65,259,311</u>

TOWN OF OROMOCTO
Consolidated Statement of Cash Flows
Year Ended December 31, 2024

	2024	2023 <i>(Restated)</i>
OPERATING ACTIVITIES		
Annual surplus	\$ 3,594,333	\$ 1,451,751
Items not affecting cash:		
Amortization of tangible capital assets	3,596,778	3,496,318
Gain on disposal of tangible capital assets	(875,434)	(430,944)
Accretion of asset retirement obligation	106,353	103,255
	<u>6,422,030</u>	<u>4,620,380</u>
Changes in non-cash working capital:		
Receivables - General	(325,705)	126,305
Receivables - Federal and provincial governments	7,540	34,545
Payables and accruals	920,726	(88,009)
Prepaid expenses	82,858	(41,679)
Accrued sick leave	82,434	133,066
Retirement allowances	39,100	121,872
Pension obligation	(143,900)	(45,800)
	<u>663,053</u>	<u>240,300</u>
	<u>7,085,083</u>	<u>4,860,680</u>
INVESTING ACTIVITIES		
Purchase of tangible capital assets	(2,031,849)	(2,805,821)
Proceeds on disposal of tangible capital assets	931,249	468,149
	<u>(1,100,600)</u>	<u>(2,337,672)</u>
FINANCING ACTIVITY		
Repayment of long term debt	(807,000)	(789,000)
INCREASE IN CASH FLOW	5,177,483	1,734,008
Cash - beginning of year	6,821,877	5,087,869
CASH - END OF YEAR	<u>\$ 11,999,360</u>	<u>\$ 6,821,877</u>
CASH CONSISTS OF:		
Cash and cash equivalents	<u>\$ 11,999,360</u>	<u>\$ 6,821,877</u>

TOWN OF OROMOCTO
Notes to Consolidated Financial Statements
Year Ended December 31, 2024

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.

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 Chartered Professional Accountants Canada. 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 16, 2023, and the Minister of Local Government on December 13, 2023.

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)

TOWN OF OROMOCTO
Notes to Consolidated Financial Statements
Year Ended December 31, 2024

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
Treatment and storage facilities	30-80 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)

TOWN OF OROMOCTO
Notes to Consolidated Financial Statements
Year Ended December 31, 2024

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)

TOWN OF OROMOCTO
Notes to Consolidated Financial Statements
Year Ended December 31, 2024

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

	2024	2023
General operating	\$ 976,699	\$ 686,722
Water and sewer - Town	814,822	780,077
Canada Revenue Agency (HST rebate)	216,096	307,634
Department of Indigenous Services Canada - Atlantic	79,310	36,782
Department of National Defence	128,047	86,577
	<u>2,214,974</u>	<u>1,897,792</u>
Allowance for doubtful accounts	(51,726)	(52,709)
	<u>\$ 2,163,248</u>	<u>\$ 1,845,083</u>

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 \$3,292,330 for the Municipality's operations, which was not in use at year end.

5. PAYABLES AND ACCRUALS

	2024	2023
Payables and accruals	\$ 2,277,152	\$ 1,013,848
Capital projects trade payables	303,188	586,991
Department of National Defence	366,126	792,985
Royal Canadian Mounted Police	810,209	434,995
Government remittances - Payroll	49,347	79,070
Refundable deposits	257,964	236,179
	<u>\$ 4,063,986</u>	<u>\$ 3,144,068</u>

TOWN OF OROMOCTO
Notes to Consolidated Financial Statements
Year Ended December 31, 2024

6. LONG TERM DEBT

	<u>2024</u>	<u>2023</u>
New Brunswick Municipal Financing Corporation (OIC #08-0074) loan bearing interest at 3.1% per annum, repayable in annual payments plus interest. The loan matured on December 8, 2024.	\$ -	\$ 60,000
New Brunswick Municipal Financing Corporation (OIC #12-0025) loan bearing interest at 2.8% per annum, repayable in annual payments plus interest. The loan matures on July 6, 2025.	160,000	316,000
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>3,158,000</u>	<u>3,749,000</u>
	<u>\$ 3,318,000</u>	<u>\$ 4,125,000</u>

Principal repayment terms are approximately:

2025	\$ 764,000
2026	617,000
2027	631,000
2028	645,000
2029	<u>661,000</u>
	<u>\$ 3,318,000</u>

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, 2022 and resulted in an overall NB MEPP accrued benefit obligation of \$148,620,600 based on the accounting basis.

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 (EARS) is 14 years

(continues)

TOWN OF OROMOCTO
Notes to Consolidated Financial Statements
Year Ended December 31, 2024

7. PENSION OBLIGATION *(continued)*

The actuarial valuation prepared as at December 31, 2022, 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 deficit of \$12,228,600, a change of \$13,522,700 from the December 31, 2021, surplus of \$1,294,100. Based on the assumptions as at December 31, 2022, 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, 2022, the NB MEPP provides benefits for 315 retirees. Total benefit payments to retirees and terminating employees during 2024 were estimated to be \$5,440,900 (\$7,516,800 2023 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 7.95%. Each participating body 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 participating bodies' contributions for 2024 were estimated to be \$9,335,000 (\$9,159,600 2023 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 83 active employees covered by NB MEPP is 45.5 (as at December 31, 2022)
- Benefit payments were \$1,486,200 in 2023 and were estimated to be \$848,600 in 2024.
- Combined contributions were \$1,043,000 in 2023 and were estimated to be \$1,074,200 in 2024.

In addition to determining the position of the NB MEPP as it relates to the Town of Oromocto as at December 31, 2022 and December 31, 2023, NB MEPP's actuary performed an extrapolation of the December 31, 2023 accounting valuation to determine the estimated position as at December 31, 2024. The extrapolation assumes assumptions used as at December 31, 2024 remain unchanged from December 31, 2023. 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:

	2024	2023
<u>Accrued benefit liability</u>		
Accrued benefit liability at beginning of period	\$ 539,900	\$ 585,700
Pension expense for the year	393,200	462,800
Less employer contributions	<u>(537,100)</u>	<u>(508,600)</u>
	<u>\$ 396,000</u>	<u>\$ 539,900</u>

In summary, the accrued benefit liability as it relates to the Town of Oromocto is estimated to be \$396,000 as at December 31, 2024. This compared to \$539,900 as at December 31, 2023. 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, 2024

7. PENSION OBLIGATION *(continued)*

	2024	2023
<u>Reconciliation of funded status at end of period</u>		
Accrued benefit obligation	\$ 24,409,200	\$ 23,761,800
Less plan assets	<u>(23,073,700)</u>	<u>(21,566,800)</u>
Accrued benefit liability at end of period	1,335,500	2,195,000
Unamortized experience gains (losses)	<u>(939,500)</u>	<u>(1,655,100)</u>
Accrued benefit at end of period	<u>\$ 396,000</u>	<u>\$ 539,900</u>

Total expenses related to pensions include the following components:

	2024	2023
<u>Pension expenses</u>		
Employer current service cost	\$ 237,000	\$ 207,600
Interest on accrued benefit obligation	1,393,900	1,380,300
Expected return on assets	<u>(1,309,900)</u>	<u>(1,244,400)</u>
Experience gain (loss)	72,200	127,300
	<u>\$ 393,200</u>	<u>\$ 470,800</u>

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

8. 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.

	2024	2023
<u>Employee benefit obligation:</u>		
Accrued obligation at beginning of the year	\$ 543,766	\$ 410,700
Expense for the year	113,200	526,868
Benefits paid	<u>(30,766)</u>	<u>(393,802)</u>
	<u>\$ 626,200</u>	<u>\$ 543,766</u>

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.

(continues)

TOWN OF OROMOCTO
Notes to Consolidated Financial Statements
Year Ended December 31, 2024

8. ACCRUED SICK LEAVE *(continued)*

2024 2023

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.

9. 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.

2024 2023

Retirement allowances:

Accrued obligation at beginning of the year	\$ 1,941,472	\$ 1,819,600
Expenses for the year	160,551	160,500
Benefits payments	<u>(121,451)</u>	<u>(38,628)</u>
Accrued obligation at end of the year	<u>\$ 1,980,572</u>	<u>\$ 1,941,472</u>

Unfunded retirement allowances:

Accrued employee benefit obligation	\$ 1,980,572	\$ 1,941,472
Less: amount funded in current year	(160,551)	160,500
Less: amount funded in prior years	<u>(1,472,166)</u>	<u>(1,311,666)</u>
Employee benefit obligation to be funded from revenue	<u>\$ 347,855</u>	<u>\$ 790,306</u>

The Town has an unfunded vesting 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.

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.

TOWN OF OROMOCTO
Notes to Consolidated Financial Statements
Year Ended December 31, 2024

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.

	<u>2024</u>	<u>2023</u>
Asset retirement obligations, beginning of year	\$ 3,545,100	\$ 3,441,845
Accretion expense	<u>106,353</u>	<u>103,255</u>
Asset retirement obligations, end of year	<u>\$ 3,651,453</u>	<u>\$ 3,545,100</u>

11. CONTINGENCIES & COMMITMENTS

- a) The Town has 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. 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.

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 2024, 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 no outstanding authority for short-term borrowing in 2024.

TOWN OF OROMOCTO
Notes to Consolidated Financial Statements
Year Ended December 31, 2024

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:

	2024	2023
2024 Deficit	\$ (10,259)	\$ -
2023 Surplus	102,167	102,167
2022 Deficit	(219,854)	(293,138)
2021 Deficit	(185,546)	(278,319)
2019 Deficit	-	(141,565)
	\$ (313,492)	\$ (610,855)

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.

15. PRIOR PERIOD ADJUSTMENT

The December 31, 2023 financial statements have been restated for a correction in an accounting error relating to the cutoff of water and sewer revenues. This resulted in a restatement of fiscal 2023 financial results as follows: an increase of \$610,113 to accounts receivable and \$57,635 to water and sewer revenues. Opening net financial debt was decreased by \$552,478 and opening accumulated surplus was increased by \$552,478.

16. COMPARATIVE FIGURES

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

TOWN OF OROMOCTO
Consolidated Tangible Capital Assets
Year ended December 31, 2024

(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 2024	Total 2023
Cost												
Opening cost	\$ 2,675,249	\$ 3,504,650	\$ 18,413,334	\$ 2,706,190	\$ 9,159,346	\$ 1,708,719	\$ 297,164	\$ 54,353,360	\$ 2,748,260	\$ 22,851,101	\$ 118,417,373	\$ 116,091,146
Additions and transfers	76,312	37,960	82,368	321,445	154,716	213,245	-	1,028,522	-	117,281	2,031,849	2,805,821
Disposals and transfers	(55,815)	-	-	-	-	-	-	-	-	-	(55,815)	(479,494)
Closing 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	118,417,473
Accumulated amortization												
Opening cost	-	1,671,669	7,390,521	2,018,219	5,352,313	1,320,435	188,355	21,939,314	1,240,557	6,958,709	48,080,092	45,026,162
Additions and transfers	-	158,949	496,529	294,115	484,239	145,561	21,763	1,558,164	47,328	390,130	3,596,778	3,496,319
Disposals and transfers	-	-	-	-	-	-	-	-	-	-	-	(442,389)
Closing 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
Asset net book value	\$ 2,695,746	\$ 1,711,992	\$ 10,608,652	\$ 715,301	\$ 3,477,510	\$ 455,968	\$ 87,046	\$ 31,884,404	\$ 1,460,375	\$ 15,619,543	\$ 68,716,537	\$ 70,337,381
Consists of:												
General fund assets	\$ 2,695,746	\$ 1,711,992	\$ 10,608,652	\$ 690,793	\$ 3,419,176	\$ 454,483	\$ -	\$ 31,884,404	\$ -	\$ -	\$ 51,465,247	\$ 52,717,258
Water & sewer assets	-	-	-	24,508	58,334	1,485	87,046	-	1,460,375	15,619,543	17,251,290	17,620,023
	\$ 2,695,746	\$ 1,711,992	\$ 10,608,652	\$ 715,301	\$ 3,477,510	\$ 455,968	\$ 87,046	\$ 31,884,404	\$ 1,460,375	\$ 15,619,543	\$ 68,716,537	\$ 70,337,281

During the year, the town disposed of land with a book value of \$55,815 for proceeds of \$931,249 which resulted in a gain on disposal of \$875,434 which is recorded to the statement of operations.

TOWN OF OROMOCTO
Consolidated Schedule of Revenues
Year Ended December 31, 2024

(Schedule 2)

	Budget 2024 <i>(Unaudited)</i>	Total 2024	Total 2023
Other government transfers			
Gas tax funding	\$ 1,089,977	\$ 1,089,977	\$ 693,335
Other	5,400	25,447	41,299
	<u>\$ 1,095,377</u>	<u>\$ 1,115,424</u>	<u>\$ 734,634</u>
Services provided to other governments			
Fire protection	\$ 1,023,750	\$ 1,045,604	\$ 926,192
Transportation	71,199	93,882	73,017
Other	333,501	355,549	330,648
	<u>\$ 1,428,450</u>	<u>\$ 1,495,035</u>	<u>\$ 1,329,857</u>
Sale of services			
Waste collection fees	\$ 27,481	\$ 27,479	\$ 20,664
Arena operations	192,535	191,323	189,036
Marina and docks	231,767	166,066	191,872
Leisure services department	93,400	145,612	97,816
	<u>\$ 545,183</u>	<u>\$ 530,480</u>	<u>\$ 499,388</u>
Other revenue from own sources			
Land and building rentals	\$ 806,245	\$ 789,473	\$ 873,813
Licenses and permits	108,331	210,945	223,752
Fines	800	180	80
Water and sewer connection fees	3,000	43,907	4,189
	<u>\$ 918,376</u>	<u>\$ 1,044,505</u>	<u>\$ 1,101,834</u>
Water and sewerage user charges			
Water user charges	\$ 1,242,329	\$ 1,257,640	\$ 1,309,661
Sewer user charges	1,242,329	1,256,453	1,321,453
Fixed rate service charges	1,252,650	1,259,174	531,550
	<u>\$ 3,737,308</u>	<u>\$ 3,773,267</u>	<u>\$ 3,162,664</u>

TOWN OF OROMOCTO
Consolidated Schedule of Expenses
Year Ended December 31, 2024

(Schedule 3)

	Budget 2024 <i>(Unaudited)</i>	Total 2024	Total 2023 <i>(Restated)</i>
General government services			
Mayor and councillors	\$ 177,770	\$ 167,271	\$ 156,650
Clerk's office	615,203	613,334	555,168
Treasurer's office	478,536	403,575	513,146
General office and administration	202,368	222,926	168,021
Professional fees	127,250	87,051	108,340
Property taxes	426,055	398,309	386,804
Public liability insurance	366,132	361,283	292,664
Employee benefits	285,218	258,247	295,553
Grants to other organizations	158,500	124,700	159,456
Cost of assessment	361,100	361,100	333,497
Other	1,473,420	1,148,408	339,339
Amortization	143,136	143,136	146,594
Pension adjustment	(21,673)	(21,673)	(8,050)
Sick leave and retirement allowance	71,515	76,998	43,568
Accretion of asset retirement obligation	-	62,178	60,367
Corporate overhead allocated to external services	(181,565)	(180,944)	(167,108)
Interest	61,750	19,068	17,793
	<u>\$ 4,744,715</u>	<u>\$ 4,244,967</u>	<u>\$ 3,401,802</u>
Protection services			
Fire administration	\$ 872,994	\$ 916,677	\$ 610,429
Firefighting force	2,838,607	2,905,897	2,720,360
Fire station and building	161,011	117,409	156,314
Fire equipment and supplies	989,721	1,132,248	879,447
Fire training	101,200	70,550	92,450
Fire dispatch	157,200	157,128	133,229
Fire other	26,800	39,547	16,846
RCMP contract	2,672,114	2,307,407	2,425,888
Police administration	213,032	166,588	195,935
Police station and building	115,663	145,874	122,578
Police other	38,213	22,121	31,036
Emergency measurers	68,565	26,492	40,802
Animal control services	258,709	252,578	230,785
Amortization	424,216	424,216	414,013
Pension adjustment	(50,015)	(50,015)	(15,563)
Sick leave and retirement allowance	138,088	75,701	90,939
	<u>\$ 9,026,118</u>	<u>\$ 8,710,418</u>	<u>\$ 8,145,488</u>

(continues)

TOWN OF OROMOCTO
Consolidated Schedule of Expenses *(continued)*
Year Ended December 31, 2024

(Schedule 3)

	Budget 2024 <i>(Unaudited)</i>	Total 2024	Total 2023 <i>(Restated)</i>
Transportation services			
Administration	\$ 781,493	\$ 809,078	\$ 684,201
General equipment	1,145,246	1,162,926	1,220,510
Building maintenance	247,757	286,348	272,545
Engineering	237,955	117,174	41,893
Roads and streets	680,103	608,991	537,359
Storm sewers	161,854	167,283	143,177
Snow and ice removal	635,977	548,222	621,211
Street lighting and signs	535,939	506,622	498,339
Traffic services	82,177	84,379	92,812
Amortization	2,150,424	2,150,424	2,076,643
Pension adjustment	(46,680)	(46,680)	(13,953)
Sick leave and retirement allowances	60,965	55,777	75,518
Interest	142,837	96,637	110,708
	<u>\$ 6,816,047</u>	<u>\$ 6,547,181</u>	<u>\$ 6,360,963</u>
Environmental health services			
Collection and recycling	<u>\$ 1,326,985</u>	<u>\$ 1,286,914</u>	<u>\$ 1,111,316</u>
Environmental development services			
Administration	\$ 256,390	\$ 244,460	\$ 296,174
Beautification	975,483	864,030	816,326
	<u>\$ 1,231,873</u>	<u>\$ 1,108,490</u>	<u>\$ 1,112,500</u>
Recreation and cultural services			
Administration	\$ 726,019	\$ 580,201	\$ 715,577
Parks and playgrounds	654,640	564,655	633,096
Rinks and arenas	484,599	512,041	550,882
Marina	298,314	163,623	200,770
Libraries	98,716	87,676	87,031
Community centre	61,175	46,829	56,316
Pools	70,750	40,344	90,449
Program and activities	27,700	22,152	25,060
Tourism	118,266	75,629	138,686
Amortization	392,989	392,989	390,938
Pension adjustment	(18,339)	(18,339)	(6,440)
Sick leave and retirement allowances	16,726	16,726	34,854
	<u>\$ 2,931,555</u>	<u>\$ 2,484,526</u>	<u>\$ 2,917,219</u>
Water and sewer			
Administration	\$ 1,063,353	\$ 986,890	\$ 1,011,477
Equipment maintenance	108,000	57,373	73,080
Water supply	2,121,695	1,546,592	1,802,908
Sewer collection and disposal	813,000	1,089,225	732,379
Amortization	486,013	486,013	468,131
Pension adjustment	(7,193)	(7,193)	(1,794)
Sick leave and retirement allowances	16,726	(2,391)	48,687
Interest	13,000	11,233	11,675
Accretion of asset retirement obligation	-	44,175	42,888
	<u>\$ 4,614,594</u>	<u>\$ 4,211,917</u>	<u>\$ 4,189,431</u>

TOWN OF OROMOCTO
Consolidated Schedule of Segment Disclosure
Year Ended December 31, 2024

(Schedule 4)

	General Government	Protection	Transportation	Environmental Health	Environmental Development	Recreation and Cultural	Water & Sewer	2024 Total	2023 Total
									(Restated)
REVENUES									
Property tax warrant	\$ 4,379,414	\$ 7,929,837	\$ 5,872,470	\$ 1,191,511	\$ 766,673	\$ 2,259,598	\$ -	\$ 22,399,503	\$ 20,407,007
Unconditional grant	70,733	129,245	95,713	19,420	12,496	36,828	-	364,435	485,913
Adjustment for PLIT	6,261	11,441	8,472	1,719	1,106	3,260	-	32,259	106,927
Other government transfers	-	17,969	972,697	-	-	7,478	117,281	1,115,425	734,634
Services provided to other governments	-	1,045,603	381,759	67,672	-	-	-	1,495,034	1,329,857
Sale of services	-	-	-	27,479	-	503,001	-	530,480	499,388
Other revenue from own sources	965,751	-	-	-	11,160	-	67,594	1,044,505	1,101,834
Water and sewer user fees	-	-	-	-	-	-	3,773,267	3,773,267	3,162,664
Interest	336,208	-	-	-	-	-	218,992	555,200	426,670
Land sales	-	-	-	-	-	-	-	-	25,000
Gain on sale of assets	875,434	-	-	-	-	-	-	875,434	405,945
Other	3,204	-	-	-	-	-	-	3,204	4,631
	6,637,005	9,134,095	7,331,111	1,307,801	791,435	2,810,165	4,177,134	32,188,746	28,690,470
EXPENSES									
Salaries and benefits	1,547,480	4,016,686	2,186,871	86,875	726,579	1,138,921	736,000	10,439,412	9,577,737
Good and services	2,321,144	4,243,830	2,200,789	1,178,152	381,911	954,229	2,944,080	14,224,135	13,673,467
Amortization	143,136	424,216	2,150,424	-	-	392,989	486,013	3,596,778	3,496,319
Interest	115,704	-	-	-	-	-	11,233	126,937	140,175
Pension obligation	(21,673)	(50,015)	(46,680)	-	-	(18,339)	(7,193)	(143,900)	(45,800)
Sick leave	12,178	28,186	27,096	-	-	10,304	6,383	84,147	133,066
Retirement allowances	64,820	47,515	28,681	21,887	-	6,422	(8,774)	160,551	160,500
Provision for bad debts	-	-	-	-	-	-	-	-	-
Accretion of asset retirement obligation	62,178	-	-	-	-	-	44,175	106,353	103,255
	4,244,967	8,710,418	6,547,181	1,286,914	1,108,490	2,484,526	4,211,917	28,594,413	27,238,719
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	\$ 2,392,038	\$ 423,677	\$ 783,930	\$ 20,887	\$ (317,055)	\$ 325,639	\$ (34,783)	\$ 3,594,333	\$ 1,451,751

TOWN OF OROMOCTO
Consolidated Schedule Reserve and Trust Funds
Year Ended December 31, 2024

(Schedule 5)

	General operating reserve	General capital reserve	W&S operating reserve	W&S capital reserve	Trust funds	2024 Total	2023 Total
Accumulated surplus, beginning of year	\$ 762,649	\$ 1,278,968	\$ 1,121	\$ 394,102	\$ -	\$ 2,436,840	\$ 2,919,842
Transfers from general operating fund (net)	768,000	-	-	-	-	768,000	28,957
Transfers from water and sewer operating fund	-	-	589,000	25,000	-	614,000	(9,211)
Transfers to general capital fund (net)	-	(566,973)	-	-	-	(566,973)	(619,153)
Interest earned	38,645	52,378	59	20,681	-	111,763	116,405
Annual surplus	<u>806,645</u>	<u>(514,595)</u>	<u>589,059</u>	<u>45,681</u>	<u>-</u>	<u>926,790</u>	<u>(483,002)</u>
Accumulated surplus, end of year	\$ 1,569,294	\$ 764,373	\$ 590,180	\$ 439,783	\$ -	\$ 3,363,630	\$ 2,436,840

TOWN OF OROMOCTO
Consolidated of Reserve and Trust Funds (continued)
Year ended December 31, 2024

(Schedule 5)

Council Resolutions regarding transfers to and from reserves:

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

RESOLVED: THAT \$373,239.64 (three hundred seventy-three thousand, two hundred thirty-nine dollars and sixty-four cents) be transferred from the General Capital Fund to the General Capital Reserve Fund.

CARRIED

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

RESOLVED: THAT \$566,973 (five hundred sixty-six thousand, nine hundred and seventy-three dollars) be transferred from the General Capital Reserve Fund to the General Capital Fund.

CARRIED

Transfer from the General Operating Fund to the Water & Sewer Utility Operating Fund (Water Cost Fire Protection)

RESOLVED: THAT \$681,000.00 (six hundred and eighty-one thousand dollars) be transferred from the General Operating Fund to the Water & Sewer Utility Operating Fund for Water Cost Fire Protection for fiscal year 2024.

CARRIED

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

RESOLVED: THAT \$768,000 (seven hundred sixty-eight 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 \$589,000 (five hundred and eighty-nine thousand dollars) be transferred from the Water & Sewer Utility Operating Fund to the Water & Sewer Utility Operating Reserve Fund.

CARRIED

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

RESOLVED: THAT \$25,000 (twenty-five thousand dollars) be transferred from the Water & Sewer Utility Operating Fund to the Water & Sewer Utility Capital 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 12, 2024.


John Jackson
CAO/Clerk
Town of Oromocto

APRIL 19, 2025

Date



TOWN OF OROMOCTO
Consolidated of Reconciliation of Annual Surplus
Year ended December 31, 2024

(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
2024 annual surplus (deficit) per PSAB for the year	\$ 5,125,899	\$ (2,146,829)	\$ 239,948	\$ (530,183)	\$ 38,645	\$ 52,306	\$ 59	\$ 20,681	\$ 793,807	\$ 3,594,333
Adjustment to annual surplus (deficit) for funding requirements										
Second previous year's surplus (deficit)	(224,595)	-	(307,622)	-	-	-	-	-	-	(532,217)
Gas tax revenue adjustment	-	264,293	-	117,281	-	-	-	-	-	(381,574)
Long-term debt principal repayment	(807,000)	807,000	-	-	-	-	-	-	(763,148)	-
Water cost transfer	(681,000)	-	681,000	-	-	-	-	-	-	-
Other interfund transfers	(3,237,216)	3,036,189	(614,000)	-	768,000	(566,973)	589,000	25,000	-	-
Provision for retirement liability	(112,626)	-	(8,774)	-	-	-	-	-	-	(121,400)
Accrued sick leave	77,764	-	6,383	-	-	-	-	-	-	84,147
Pension adjustment	(136,707)	-	(7,193)	-	-	-	-	-	-	(143,900)
Land sales	-	-	-	-	-	-	-	-	-	-
Accretion of asset retirement obligation	-	62,478	-	44,175	-	-	-	-	-	106,653
Amortization of tangible assets	-	3,110,765	-	486,013	-	-	-	-	-	3,596,778
Total adjustments	(5,121,380)	7,280,725	(250,207)	647,469	768,000	(566,973)	589,000	25,000	(763,148)	2,608,487
2024 annual fund surplus (deficit)	\$ 4,519	\$ 5,133,896	\$ (10,259)	\$ 117,286	\$ 806,645	\$ (514,667)	\$ 589,059	\$ 45,681	\$ 30,659	\$ 6,202,820

TOWN OF OROMOCTO
Consolidated Schedule of Operating Budget to PSAB Budget
Year Ended December 31, 2024

(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	2024
REVENUES								
Warrant for property taxes	\$ 22,359,890	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,359,890
Unconditional grant	364,000	-	-	-	-	-	-	364,000
Adjustment for PILT	32,259	-	-	-	-	-	-	32,259
Other government transfers	5,400	-	1,089,977	-	-	-	-	1,095,377
Services to other governments	1,428,450	-	-	-	-	-	-	1,428,450
Sale of services	545,183	-	-	-	-	-	-	545,183
Other revenue from own source	893,876	705,500	-	(681,000)	-	-	-	918,376
Water and sewerage rates	-	3,737,308	-	-	-	-	-	3,737,308
Interest	40,000	44,968	-	-	-	-	-	84,968
Other income	-	-	-	-	-	-	-	-
Transfer from other funds and reserves	501,565	-	865,418	(1,366,983)	-	-	-	-
Second previous year's surplus	39,620	-	-	-	-	-	(39,620)	-
	26,210,243	4,487,776	1,955,395	(2,047,983)	-	-	(39,620)	30,565,811
EXPENDITURES								
General government services	4,939,605	-	-	(111,433)	143,136	(226,593)	-	4,744,715
Protective services	9,131,692	-	-	(525,393)	424,216	(4,397)	-	9,026,118
Transportation services	5,834,180	-	-	(1,164,453)	2,150,424	(4,104)	-	6,816,047
Environmental health services	1,240,110	-	-	86,875	-	-	-	1,326,985
Environmental development services	840,938	-	-	390,935	-	-	-	1,231,873
Recreation and cultural services	1,886,606	-	-	653,573	392,989	(1,613)	-	2,931,555
Water and sewer	-	4,112,153	-	18,000	486,015	(1,574)	-	4,614,594
Provision for bad debts	4,000	5,000	-	(9,000)	-	-	-	-
Adjustment for PILT	-	-	-	-	-	-	-	-
Second previous year's deficit	264,215	307,623	-	-	-	-	(571,838)	-
Fiscal services	1,053,255	13,000	-	(1,066,255)	-	-	-	-
Transfer to the capital reserve fund	-	25,000	-	(25,000)	-	-	-	-
Transfer to the general capital fund	1,015,642	25,000	-	(1,040,642)	-	-	-	-
	26,210,243	4,487,776	-	(2,792,793)	3,596,780	(238,281)	(571,838)	30,691,887
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ -	\$ -	\$ 1,955,395	\$ 744,810	\$ (3,596,780)	\$ 238,281	\$ 532,218	\$ (126,076)