

THE TOWN OF
OROMOCTO

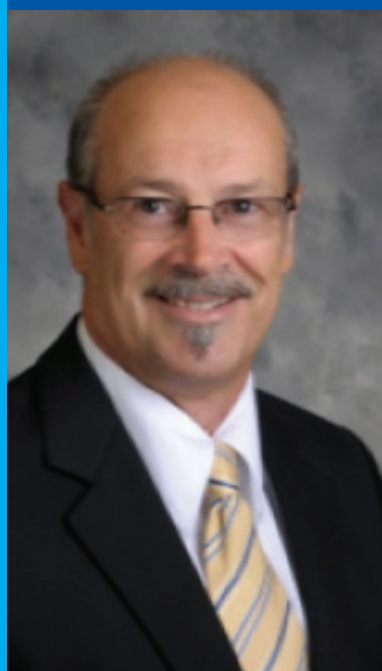


ANNUAL
REPORT

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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 2020. This report is an opportunity to look back at what was an extraordinary year in meeting many of our strategic objectives while actively addressing the Town's response to the Covid-19 pandemic.

This past year was extremely challenging for our staff as it adapted to the "new normal" in the workplace. Staff continued to adjust as the pandemic impacted our plans. Our focus remained on the continuation of delivering essential services and focusing on the health and safety of our employees and our community.

On behalf of Council, we would like to extend our sincere thank you to our community and staff for your support. Your commitment and contributions to our Town are very much appreciated and demonstrate that by working together we can achieve our full potential to sustain and grow our great community.

Sincerely,

ROBERT (BOB) POWELL

FOREWORD

This annual report is prepared pursuant to section 105 of the Local Governance Act, and Regulation 2018-54.

This Report contains general information about the Town of Oromocto such as its population, tax base, tax rate and user charges, as well as more detailed information regarding town council, the provision of grants, and the types and cost of the services provided.

The 2020 Audited Financial Statements are appended as Appendix 4.

Oromocto is located in the Greater Fredericton Area, New Brunswick's knowledge industry capital, with a population of approximately 125,000.

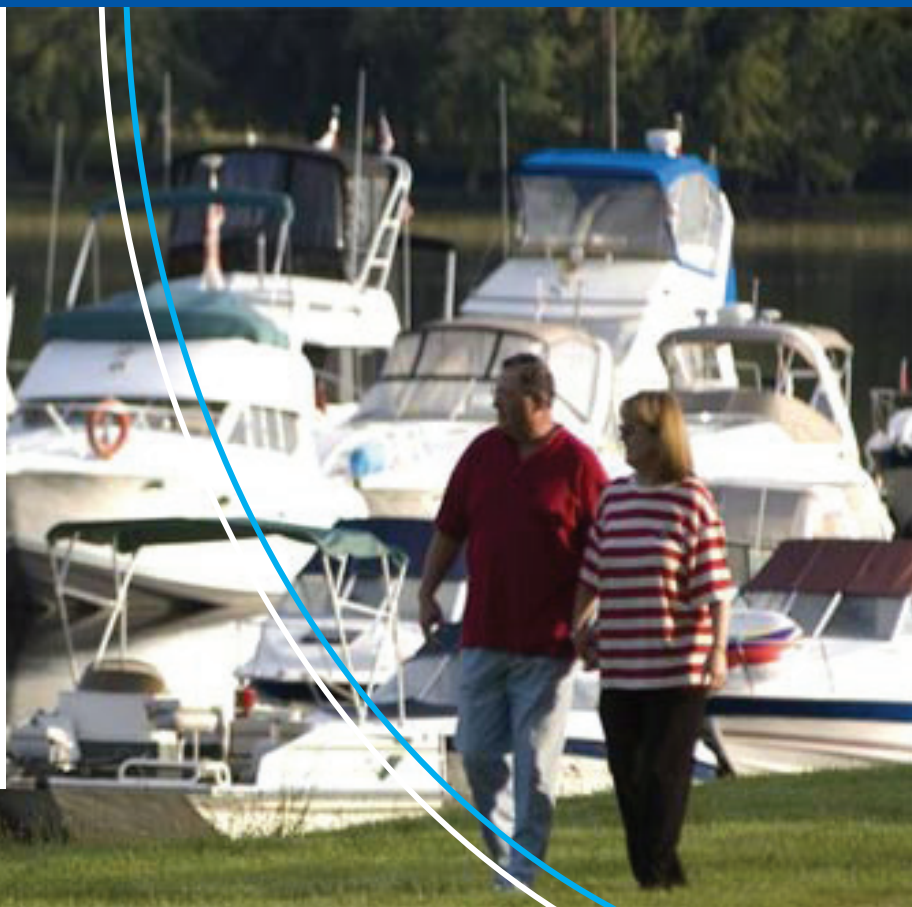
Oromocto is home to the Canadian Forces Base Gagetown, one of the largest military training centres in the Commonwealth. Over 25,000 consumers live within a 10 km radius.

COMMUNITY PROFILE

The Town of Oromocto provides all the advantages of a well-served urban centre yet prides itself on having small town ambiance. Accessibility to the US border from Oromocto is a one-hour drive along the Trans Canada Highway, where it connects to the US I-95 in the State of Maine.

The Greater Fredericton Airport is just 5 minutes from Oromocto. Shipping ports in Saint John, NB and Halifax, NS provide access to the ports of the world. Oromocto is also fully serviced by both air and trucking services to all US and Canadian destinations.

We are a vital community with outstanding municipal services, a reliable labour force and an exciting quality of life.

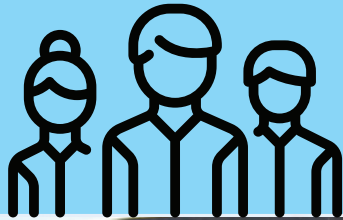


POPULATION

(2016 CENSUS)

Town Boundaries: 9,223 persons

Within a 10 KM radius:
approximately 25,000 persons



The Oromocto Municipal Building is your source for municipal information regarding your Council, staff contacts, council meeting agendas and minutes, and much more.

Please visit our website at WWW.ROMOCTO.CA



MAJOR EMPLOYER

CANADIAN FORCES BASE GAGETOWN

Civilian: 1,000 persons

Military: 6,500 persons

The Mayor is the head of the Council and is elected at large by the population. The other remaining members of Council represent a specific ward area as follows:

Ward 1 (Oromocto East Area) Deputy Mayor Jeff Kirkbride and Councillor Lorraine Dawe

Ward 2 (Military Housing Area) Councillor Alex Zaporzan and a vacant position

Ward 3 (Oromocto West Area) Councillor Sheridan Mawhinney and Councillor Kelly Murdock

ADMINISTRATION

Chief Administrative Officer
Steven Hart

Assistant Town Clerk
Cindy Goguen

Treasurer
John Thomson

Planning and Compliance Director
John Jackson

Recreation and Tourism Director
Bill Jarratt

RCMP
Staff Sgt. Donna Shannon

Fire Chief
Chief Jody Price

Town Engineer
Steven Basque

OROMOCTO COUNCIL

The Oromocto council has a mayor and six council members elected every four years. The current council was elected in May 2016. Due to the pandemic, the municipal election was cancelled in 2020 and held on 10 May 2021.



BACK ROW:

Councillor K Murdock, Councillor A Zaporzan,
Councillor S Mawhinney, Councillor L Dawe,
Councillor R Henry (now resigned).

FRONT ROW:

CAO S Hart, Mayor R Powell,
Deputy Mayor J Kirkbride, Treasurer J Thomson

COUNCIL APPOINTMENTS TO COMMITTEES AND ORGANIZATIONS

APPOINTMENT

Age Friendly Community Committee	Councillor Kelly Murdock
Community Policing Committee	Mayor Robert Powell
Ignite Fredericton Board of Directors	Mr. Steven Hart
Fay Tidd Public Library Board of Directors	Councillor Alex Zaporzan
Greater Fredericton International Airport Board of Directors	Mr. Richard Isabelle
New Brunswick Municipal Employees Pension Plan Committee	Mayor Robert Powell and Mr. John Thomson
Oromocto & Area Chamber of Commerce Board of Directors	Councillor Lorraine Dawe
Oromocto Pioneer Gardens Cemetery Inc Board of Directors	Councillor Sheridan Mawhinney
Planning Advisory Committee	Councillor Sheridan Mawhinney & Councillor Lorraine Dawe
Recreation & Tourism Committee	Deputy Mayor Jeff Kirkbride & Councillor Kelly Murdock
Regional Service Commission #11	Mayor Robert Powell
Southwest Valley Development Corporation Board of Directors	Mrs. Paula Hiltz



REMUNERATION OF COUNCIL

Section 49 of the Local Governance Act states that local governments can provide a salary and allowance to council. Salaries and expenses for travelling on local government business outside of Oromocto is authorized in By-Law 307.

Payments in 2020 totaled \$82,292 and are detailed in Table 1 below.

TABLE 1:
COUNCIL
SALARIES AND
EXPENSES:

	SALARY	EXPENSE ALLOWANCE
Mayor R Powell	\$16,329	\$8,164
Councillor J Kirkbride	\$9,015	\$4,508
Councillor Dawe	\$7,379	\$3,690
Councillor A Zaporzan	\$7,379	\$3,690
Councillor S Mawhinney	\$7,379	\$3,690
Councillor K Murdock	\$7,379	\$3,690



COUNCIL MEETINGS

All council meetings are held in Council Chambers in the Oromocto Municipal Building located at 4 Doyle Drive. All regular and special meetings of council and all meetings of committees of council are open to the public. The regular meetings are held on the first Thursday, following the third Wednesday of each month. In 2020 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. No special meetings were held in 2020.

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

REFER TO APPENDIX I for the types and dates of meetings, member attendance and means of participation.

STRATEGIC PLAN UPDATE

As available on the Oromocto webpage, the Town of Oromocto continually works towards the objectives and goals identified in the strategic plan. The following are key highlights related to each of the five pillars of this plan:



ECONOMIC



ENVIRONMENT



SOCIAL



CULTURE



GOVERNANCE





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.

- The Planning and Compliance office carried out several plan and code compliance reviews for consideration of requested building permits; building inspections on residential and commercial properties including the completion of the new Arc-en-Ciel school; and, the construction of 15 single family residential dwellings.
- The value of construction was \$11,720,946 which is an increase of 119% from last year. The number of building permits issued was 326, an increase of 40% from 2019; and staff recorded 375 site inspections and tracked approximately 255 hours with compliance-related issues.
- Continued investment with regional economic development partners including role on the Board of Directors for Ignite Fredericton and the Regional Service Commission 11 and the community nomination to the Fredericton Airport Board of Directors and the Southwest Valley Development Corporation.
- Supported the Oromocto & Area Chamber of Commerce via its regular reporting to council as a non-council committee.



ENVIRONMENT

- The Town of Oromocto, in partnership with the Oromocto River Watershed Association and Ability New Brunswick completed an upgrade to the Gateway Wetland Trail to enhance accessibility. This project resulted in 250 meters of the entire trail now meeting the National Building Code of Canada accessibility standards for outdoor pathways.
- The “Friends of the Gateway Wetland” group was established in 2020 to explore ways to protect the environment, improve the trail system, plan educational and community activities, perform a stewardship and advisory role to the Town.
- Staff developed a park and open-space improvement plan.
- Improved water infrastructure by water main replacements were completed.
- Council accepted the Urban Forest Management plan and completed Phase I of its recommended actions including developing an inventory of the Town’s street tree population and current state of health; removing unsafe trees; and, identifying high-value ash trees for treatment for the emerald ash borer.
- Oromocto joined NB Power’s eCharge Network with the activation of its first, municipally-owned electric vehicle fast-charging station and purchased an electric vehicle for use by the Planning and Compliance Department.
- The Town of Oromocto in partnership with the Department of Environment and Local Government, TRI-R Redemption Centre and Rayan Environmental Solutions participated in a four-month pilot project to recycle glass food jars and keep this product out of landfills.

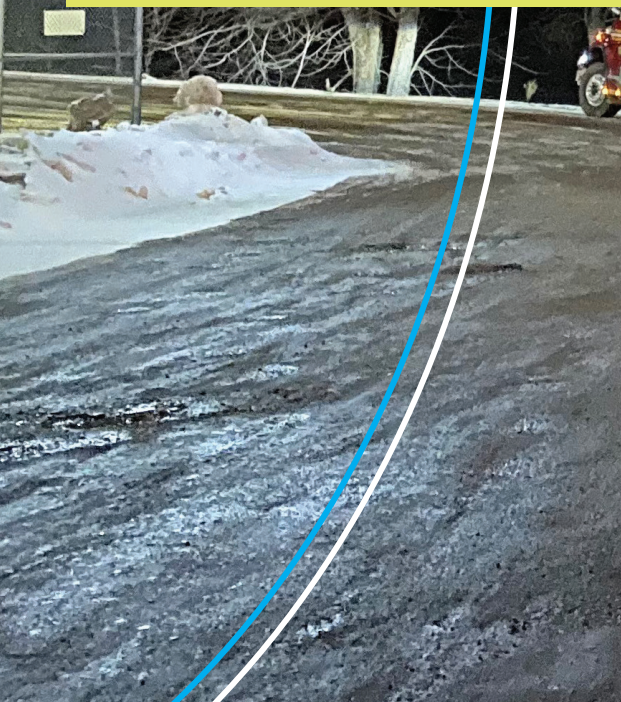
The environmental vision is to develop, maintain and sustain extensive parks, trails and active transport networks throughout the community to ensure all residents have access to the natural environment.



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.

- The Town partnered with Habitat for Humanity by contributing two building lots to create affordable housing opportunities and to meet our strategic goals related to volunteerism and engagement.
- The Roadmap to Aging Care for the Town of Oromocto was received by Council. This report, prepared by Silvermark Inc., clearly identifies the need for a nursing home or memory care beds in Oromocto and other housing and service options for older adults.
- The Town of Oromocto and the Rusagonis ATV Club partnered to open a portion of the Oromocto trail that connects to the Quad NB Network of Trails.
- Fire personnel responded to a total of 572 incidents, 135 fire calls (16 of which were structure fires), 103 motor vehicle accidents and 117 medical assist calls in 2020. The Fire Department also spent many hours training throughout 2020. Some examples include: Chimney Fire Response, Ice Rescue Training, Medical First Responder course, Auto Extrication “Jaws of Life” training, NBCC Level One Firefighter training program, Blue Card incident command training, PPE Familiarization for new COVID-19 Protective equipment. COVID-19 Teleconference preparedness training. The Emergency Measures Committee met two times in 2020.
- The Oromocto RCMP detachment issued the following offences in the region:
 - o Traffic Offences: 277
 - o Property Crimes: 112
 - o Crimes against a person: 126
 - o Municipal Bylaw: 29





CULTURE

- Adult Programming included 22 programs, courses, and workshops designed to deliver personal and social benefits to the Citizens of Oromocto and area.
- The 'Artists Who Care' New Horizons project based out of the Arts and Learning Centre held 4 workshops during the year.
- The Town in partnership with the Oromocto & Surrounding Area Food Bank hosted the Montreal Canadiens Alumni Tour game against local players.
- Staff received approval for a New Horizons Grant to support the establishment of an Adult Day Centre in Oromocto in partnership with the Department of Social Development.
- Staff received a request to host the 2021 NB 55+ Games in Oromocto.
- A number of Spring programs were suspended, the 2020 Recognition Program was cancelled and the 2020 Pioneer Days and Canada Day celebrations were cancelled due to the global pandemic.
- Adult fitness and art instructors offered virtual classes through live stream media.
- Staff assisted the minor baseball, softball, and soccer association with COVID-19 operational plans.

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 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.

- Continued partnerships with leadership at the Oromocto First Nation, Base Gagetown and provincial/federal stakeholders.
- Public consultations were held related to the budget.
- Legislative requirements regarding committee and council meetings were met.
- Public Presentations and Public Hearing of Objections for bylaw amendments to the Municipal Plan and Zoning Plan were held.



PROPERTY TAX RATE

The tax base for Oromocto in 2020 was \$1,221,435,050 and the residential property tax rate was \$1.3851 per \$100 of assessment.

A homeowner with a property assessed at \$100,000 was charged \$1,385.10 in local property taxes in 2020. Additionally, the town provides water and wastewater disposal services on a user fee basis. The residential user fee in 2020 was $\$1.75/\text{m}^3 + \$1.75/\text{m}^3 = \$3.50/\text{m}^3$ combined.

TAXATION CLASSIFICATION

RESIDENTIAL (INSIDE)

COMMERCIAL /INDUSTRIAL

Town Tax Rate	\$ 1.3851	\$ 2.0777
Provincial Rate	\$ 0.0000	\$ 2.1860
Provincial Surcharge	\$ 0.0194	\$ 0.01940
Rate Per \$100 of Assessment	\$ 1.4045	\$ 4.2831



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 town hall.

In 2020, Oromocto provided donations and grants to:

NON-REPAYABLE DONATIONS AND GRANTS 2020

AMOUNT PURPOSE

Canadian Red Cross	\$2,000	Donation
OHS Bursary (2 x \$1,000)	\$2,000	Donation
OHS Safe Grad	\$1,000	Donation
Town Social Committee	\$500	Donation
Central Valley Adult Learning	\$4,000	Social
UNB Forestry & Environmental Management	\$5,000	Environmental
Centre Communautaire Sainte-Anne	\$2,500	Social
Girl Guides of Canada	\$2,000	Social
Helpline Inc.	\$20,000	Social
Lintuhtine Youth Choir	\$3,000	Social
Meals on Wheels	\$1,500	Social
Oromocto Community Residences	\$5,000	Social
Oromocto Ladies Auxiliary Br. #93	\$1,000	Social
Oromocto River Watershed Association Inc.	\$5,000	Social
Oromocto Special Care Home Inc.	\$26,000	Social
Oromocto Training and Employment Centre	\$2,000	Social
Sculpture Saint John	\$7,500	Social
Sea Cadets 341 Nipigon Oromocto	\$1,000	Social
SPCA	\$15,000	Social
1st Oromocto Group-Scouts Canada	\$2,000	Social
2647 Oromocto Royal Canadian Army Cadets	\$1,000	Social
Gage Curling Club	\$11,500	Sport
Oromocto Minor Hockey Assn	\$25,476	Sport
Oromocto Skating Club	\$9,581	Sport
Oromocto High School Hockey	\$1,633	Sport
Oromocto Ringette Association	\$2,395	Sport

ECONOMIC

DEVELOPMENT ACTIVITIES & GRANTS

IN THIS REPORT,
GRANTS OF
\$500 OR
GREATER ARE
REPORTED.

OROMOCTO SPECIAL CARE HOME INC.

Oromocto provided a grant (year 7 of 10) in the amount of \$26,000 to the Oromocto Special Care Home Inc. for the operation of its existing facility located in the town. The funds are used primarily for the clearing of snow from their parking areas.

OROMOCTO & AREA CHAMBER OF COMMERCE

The Town of Oromocto partners with the Oromocto & 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.

IGNITE FREDERICTON

Oromocto is a regional municipal partner along with the City of Fredericton and the Village of New Maryland in providing a non-repayable grant to Ignite Fredericton to maintain its operations in providing economic development services to the business community. The annual membership fee paid was \$30,000. In addition, the Town paid the Regional Service Commission 11 \$6,260 in 2020 for their services. 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 completed renovations and health and safety upgrades to its Municipal Building.



The Town also partners with and has representation on the board of directors with the Regional Service Commission, Greater Fredericton Airport.

Local government budgets and services are established in accordance with a standardized classification system.



SERVICES

The Town of Oromocto has a General Operating Budget and a Utility Operating Budget. In 2020, the council adopted a general operating budget of \$18,795,076. Actual expenditures for the year were \$18,547,875.

**GENERAL
SERVICES**
TOTAL
EXPENDITURES:
\$18,547,875

GENERAL GOVERNMENT SERVICES

Total Expenditures: \$3,238,614

This category includes expenditures relating to administering the town, e.g. council salaries and expenses (\$84,094); salaries and benefits for the administration of general government services (\$1,147,769); office and administration expenses (\$604,971); municipal building operations and maintenance (\$150,598); legal, professional and auditing fees (\$146,852); liability insurance premiums (\$243,641); municipal property taxes (\$438,870); cost of assessment for properties within the town (\$236,958), and grants to organizations (\$159,861) and transfer to general operating reserve (\$25,000.)

SERVICES

PROTECTIVE SERVICES

Total Expenditures: \$6,489,774

These services include expenditures for RCMP services contract (\$1,456,616), police administration (\$217,089), police portion of municipal building operations and maintenance (\$104,672), fire administration (\$514,342), firefighting force (\$2,642,156), fire stations operations and maintenance (\$110,547), fire equipment and supplies (\$627,456), fire training (\$65,237), fire dispatching fees (\$102,315), water cost fire protection (\$425,000), emergency measures (\$36,959), animal control (\$38,333), and environmental control (\$149,052).

The town maintains a twenty-year contract with the federal government for RCMP services of thirteen constables and provides three administrative professionals to assist with office support. The Detachment is co-located at the Oromocto Municipal Building, 4 Doyle Drive.



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 Rusagonis-Waasis, Burton-Geary and Maugerville-Sheffield, through the services of three full-time chief officers, an administrative assistant and 16 full-time and 4 Holiday Relief Firefighters along with 34 volunteer fire fighters. The cost of the service is shared across the service area tax base on a proportional basis.

Oromocto receives approximately 22% of the operating costs from the three local service districts through the Province of New Brunswick.

The Oromocto Fire Chief is the emergency measures committee training officer. The Emergency Measures Committee met two times in 2020 due to COVID-19 restrictions. Dr. Lamprey, Regional Medical Officer of Health, spoke to the committee on pandemic preparedness.

SERVICES

TRANSPORTATION SERVICES

Total expenditures: \$3,366,679

This category includes expenditures related to public works administration and engineering (\$1,012,451), equipment (\$545,950), building operations and maintenance (\$150,523), maintenance of roads and streets, storm sewers, street cleaning/flushing, and traffic services (\$764,264), snow and ice removal (\$436,149), and street lighting/signs (\$457,342). There are 21 full time employees, and one seasonal employee in the Engineering and Public Works Department. There are 173 kms of roads in the town, consisting of provincial, regional and municipal roads. The town is responsible for the capital and maintenance costs for the 143 kms of municipal roads and 30 kms of regional roads within its boundaries.



With respect to capital works 2.1 kms of municipal streets were paved at a cost of \$1,473,481. Funding consisted of \$700,000 from the town's Gas Tax Funding Grant, \$100,000 from the operating budget and \$673,481 from capital reserves.

ENVIRONMENTAL HEALTH SERVICES

Total expenditures: \$755,669

Environmental Health Services includes expenditures related to solid waste collection and disposal, as well as recycling. The town has a four-year contract with FERO to collect solid waste generated by town residents (\$461,227) and dispose of it at the Fredericton Region Solid Waste Commission located on the Wilsey Road in Fredericton (\$218,610). The tipping fee for disposal of residential waste is \$94 per ton. The town operates a recycling program at a yearly cost of (\$75,832).

ENVIRONMENTAL DEVELOPMENT SERVICES

Total expenditures: \$380,762

This category includes expenditures for regional co-operation (\$36,260) and beautification of lands and parks (\$344,502).

SERVICES

RECREATION AND CULTURAL SERVICES



Total expenditures: \$1,760,320

This category includes expenses for the administration of the recreation services (\$534,276); maintenance of the arena (\$412,706), community recreation centres (\$171,498), playing fields and parks (\$342,064), recreation programs and activities (\$10,966), tourism (\$26,951), marina (\$191,489), and Library (\$70,370). The 2020 provincial SEED program provided funding in the amount of \$10,954 for four students to provide activities during the summer. This category is partially funded by user charges which generated revenue of \$400,198 (arena \$194,364; playing fields and parks \$14,280; marina \$156,276; recreation programs \$12,596; and facility rentals \$22,682).

FISCAL SERVICES

Total expenditures: \$2,556,057

This category includes interest on short and long-term loans, principal repayment of long-term debt, transfers to reserve funds for future expenditures and capital expenditures.

In 2020, the town had principal repayments of \$144,000 and interest payments of \$182,054 capital expenditures of \$1,218,629, and transfers to reserve funds for future expenditures of \$411,374.

See Table 2 for additional information.

TABLE 2: GENERAL FUND DEBT

PURPOSE	YEAR	AMOUNT BORROWED	
Waasis Road Upgrade	2014	537,000	10 years
Finnamore Storm Sewer Upgrade	2015	1,457,000	10 years
Engineering and Public Works Building	2019	\$6,000,000	10 years

WATER & WASTEWATER UTILITY



TOTAL
EXPENDITURES:
\$3,019,213

The Water and Sewer Division is located on Black Watch Avenue within the Engineering and Public Works Department. The Town provides water and wastewater services to 3555 properties. The Town also has a Utility Operating Budget for water and wastewater disposal services. The approved budget was \$2,922,280. Actual expenditures for the Utility were \$3,019,213.

WATER SERVICE

Total expenditures: \$1,706,239

Expenditures include costs of administration and personnel (\$429,801) and transmission and distribution (\$1,277,038).

The users of the water service receive their water from the water treatment facility owned and operated by the Dept of National Defence. The supply source is the Saint John River and water is delivered through 71 km of distribution lines. The water is tested in accordance with the Guidelines for Canadian Drinking Water Quality.

WASTEWATER DISPOSAL SERVICE

Total expenditures: \$1,119,354

Expenditures include costs of administration and personnel (\$429,201) and system operation and maintenance (\$690,153).

The wastewater disposal system consists of 71 km of piping, 16 lift stations and one waste water treatment plant. The outflow from the Oromocto West Treatment Plant is tested to ensure it is operating in accordance with applicable provincial and federal standards.

WATER & WASTEWATER UTILITY

FISCAL SERVICES FOR WATER AND WASTEWATER UTILITIES

Total expenditures: \$193,620

This includes interest on short and long-term loans, principal repayment of long-term debt, the funding of prior year deficits, bad debt provision, transfers to reserve funds for future expenditures and capital expenditures.

In 2020, the Town had principal repayments of \$94,000 and interest payments of \$15,656. A transfer was made to the capital reserve fund in the amount of \$25,000, and capital expenditures were \$58,964.

[See Table 3 for additional information.](#)

TABLE 3: WATER & WASTEWATER FUND DEBT

PURPOSE	YEAR	AMOUNT BORROWED	TERM
Water Tower	2011	\$527,000	10 years
Wastewater Disposal System Upgrade	2012	\$350,000	10 years



COUNCIL MEMBERS' ATTENDANCE

COUNCIL MEETING DATES & ATTENDANCE (in person)

PRESENT



ABSENT



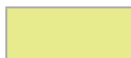
DATE	MAYOR POWELL	DEPUTY MAYOR KIRKBRIDE	COUNCILLOR DAWE	COUNCILLOR ZAPORZAN	COUNCILLOR MAWHINNEY	COUNCILLOR MURDOCK
16 Jan 2020	ABSENT	PRESENT	PRESENT	PRESENT	PRESENT	PRESENT
20 Feb 2020	PRESENT	ABSENT	PRESENT	PRESENT	PRESENT	ABSENT
19 Mar 2020	PRESENT	PRESENT	PRESENT	PRESENT	PRESENT	PRESENT
16 Apr 2020	PRESENT	PRESENT	PRESENT	PRESENT	PRESENT	PRESENT
21 May 2020	PRESENT	PRESENT	PRESENT	PRESENT	PRESENT	PRESENT
18 Jun 2020	PRESENT	PRESENT	PRESENT	PRESENT	PRESENT	PRESENT
16 Jul 2020	PRESENT	PRESENT	PRESENT	PRESENT	PRESENT	PRESENT
20 Aug 2020	PRESENT	PRESENT	PRESENT	PRESENT	PRESENT	PRESENT
17 Sep 2020	PRESENT	PRESENT	ABSENT	PRESENT	PRESENT	PRESENT
15 Oct 2020	PRESENT	PRESENT	PRESENT	PRESENT	PRESENT	PRESENT
12 Nov 2020	PRESENT	PRESENT	PRESENT	ABSENT	PRESENT	PRESENT
10 Dec 2020	PRESENT	PRESENT	PRESENT	ABSENT	PRESENT	PRESENT

COUNCIL-IN-COMMITTEE MEETING DATES & ATTENDANCE (in person)

PRESENT



ABSENT



DATE	MAYOR POWELL	DEPUTY MAYOR KIRKBRIDE	COUNCILLOR DAWE	COUNCILLOR ZAPORZAN	COUNCILLOR MAWHINNEY	COUNCILLOR MURDOCK
14 Jan 2020	PRESENT	PRESENT	PRESENT	PRESENT	PRESENT	PRESENT
12 Feb 2020	PRESENT	PRESENT	PRESENT	PRESENT	PRESENT	PRESENT
18 Feb 2020	PRESENT	ABSENT	PRESENT	ABSENT	PRESENT	PRESENT
17 Mar 2020	PRESENT	PRESENT	PRESENT	PRESENT	PRESENT	PRESENT
14 Apr 2020	PRESENT	PRESENT	PRESENT	PRESENT	PRESENT	PRESENT
19 May 2020	PRESENT	PRESENT	PRESENT	PRESENT	PRESENT	PRESENT
15 Jun 2020	PRESENT	ABSENT	PRESENT	PRESENT	PRESENT	PRESENT
14 Jul 2020	PRESENT	PRESENT	PRESENT	PRESENT	PRESENT	PRESENT
18 Aug 2020	PRESENT	PRESENT	PRESENT	PRESENT	PRESENT	PRESENT
15 Sep 2020	PRESENT	ABSENT	ABSENT	PRESENT	PRESENT	PRESENT
13 Oct 2020	PRESENT	PRESENT	PRESENT	PRESENT	PRESENT	PRESENT
10 Nov 2020	PRESENT	PRESENT	PRESENT	ABSENT	PRESENT	PRESENT
08 Dec 2020	PRESENT	PRESENT	PRESENT	ABSENT	PRESENT	PRESENT

2020 MAYOR'S ACTIVITIES

The following
is a list of some
of the events and
activities attended
by Mayor Powell
or Council
Members on
his behalf
in 2020

JANUARY:

- Crime Stoppers Flag Raising Ceremony, 7 January 2020
- RSC 11 Governance Meeting, 13 January 2020
- Montreal Canadians Alumni Game, 15 January 2020
- Oromocto Training and Employment Breakfast, 18 January 2020
- Oromocto Rotary Food Bank Fill the Truck, 18 January 2020
- Oromocto First Nation Event, 20 January 2020
- Daily Gleaner Breakfast, 23 January 2020
- Hubbard School Read-In, 24 January 2020
- RSC 11 Survey, 24 January 2020
- Alzheimer's Group Session, 28 January 2020
- Town of Oromocto EMO Meeting, 29 January 2020
- Elected Officials Meeting, 29 January 2020
- Horizon Health Networking, 29 January 2020
- OHS Lego Presentation, 31 January 2020
- OHS Hockey Game, 31 January 2020

FEBRUARY

- Funeral Service, 2 February 2020
- Fredericton JR Red Wings game, 2 February 2020
- Meeting Photographer Brian Smith, 4 February 2020
- RSC 11 Board Meeting, 4 February 2020
- Retirement Event, 7 February 2020
- Geary Elementary School Breakfast, 8 February 2020
- Birthday Event, 8 February 2020
- Team Gratton Gage Curling Send-off, 9 February 2020
- Heritage Week Event, 10 February 2020
- Oromocto Legion Event, 11 February 2020
- MP Green Party Meeting with Council, 12 February 2020
- Oromocto Training and Employment Breakfast, 15 February 2020
- Base Hockey Nationals, 20 February 2020
- Funeral Event, 21 February 2020
- Minto Education Meeting, 21 February 2020
- Bird Watching Lecture, 22 February 2020
- Funeral Event, 22 February 2020
- Lintuhtine Choir Performance, 22 February 2020
- Special Olympics Team NB Send-off, 22 February 2020
- Town of Oromocto EMO Meeting, 26 February 2020
- OHS Girls Hockey Puck Drop, 26 February 2020
- Policing Meeting, 27 February 2020
- Opening Curling at Gage Curling Club, 28 February 2020
- Emily Carr Reception, 29 February 2020

MARCH

- RSC 11 Board Meeting, 3 March 2020
- Press Release – Glass Jar Recycling, 9 March 2020
- Radio Press Interview, 10 March 2020
- Oromocto First Nation Meeting, 18 March 2020
- RSC 11 Governance Meeting, 23 March 2020
- RSC 11 Executive Meeting, 26 March 2020

APRIL

- Virtual Meeting with Dr. Jennifer Russell, 9 April 2020
- Virtual Meeting with Premier Blaine Higgs, 17 April 2020
- Critical Infrastructure Conference Call, 21 April 2020
- Community Group Conference Call, 21 April 2020
- Supply Chain Conference Call, 21 April 2020
- Drive By Birthday Event, 22 April 2020
- RSC 11 Zoom Board Meeting, 23 April 2020

MAY

- RSC 11 Governance Zoom Meeting, 14 May 2020
- UMNZ Zone 5 Zoom Meeting, 14 May 2020
- Ignite Fredericton AGM, 18 May 2020
- Ignite Fredericton AGM, 20 May 2020
- RSC 11 Board Meeting, 28 May 2020
- OHS Graduation Video, 29 May 2020
- Habitat for Humanity Ground Breaking, 29 May 2020
- Drive By Birthday Event, 30 May 2020
- Oromocto Special Care Home, 30 May 2020

JUNE

- Town of Oromocto and OFN Discussion Teleconference, 2 June 2020
- Flag Raising, 6 June 2020
- RSC 11 Policing Meeting, 15 June 2020
- OHS Graduation, 16 June 2020
- Birthday Event, 20 June 2020
- RSC 11 Policing Committee Meeting, 24 June 2020
- OFN Conference Call, 24 June 2020
- RSC 11 Board Meeting, 25 June 2020

JULY

- Virtual Change of Command, 2 July 2020
- Funeral Event, 17 July 2020
- Tye Bengi Traditional Names Ceremony, 19 July 2020
- RCMP Meeting, 21 July 2020

AUGUST

- RSC 11 Zoom Meeting with MLAs, 6 August 2020
- Funeral Event, 12 August 2020
- MLA Zoom Meeting, 12 August 2020
- Gagetown Army Brats Zoom meeting, 13 August 2020
- Birthday Event, 17 July 2020
- Meeting with Col Parsons, 17 August 2020
- OFN Band Hall Meeting, 24 August 2020

SEPTEMBER

- Virtual Greetings for the Fredericton Exhibition, 1 September 2020
- RSC 11 Board Meeting, 1 September 2020
- Meeting with Blaine Higgs, 2 September 2020
- OFN Mini Pow Wow, 3 September 2020
- UMNZ Zone 5 Zoom Meeting, 3 September 2020
- Oromocto Food Bank Stuff a Bus Event, 5 September 2020
- John Wood Foundation Golf Tournament, 12 September 2020
- Funeral Event, 12 September 2020
- Retirement Gathering, 12 September 2020
- OFN Commercial Centre Discussion, 16 September 2020
- UMNZ Zoom Meeting, 17 September 2020
- FCM Table Officer candidates Speeches, 17 September 2020
- Brats in Battlefield Zoom Meeting, 17 September 2020
- MPSA Meeting on RCMP, 18 September 2020
- Virtual Town of Oromocto Update, 23 September
- United Way Kickoff, 24 September 2020
- Funeral Event, 28 September 2020
- United Way AGM, 29 September 2020

OCTOBER

- RSC 11 Zoom Meeting, 1 October 2020
- Gateway Picture with Robin Hanson, 2 October 2020
- UMNZ Annual AGM, 4 October 2020
- RSC 11 Zoom Board Meeting, 6 October 2020
- Brats in the Battlefield Zoom Meeting, 10 October 2020
- Birthday Event, 10 October 2020
- Town of Oromocto Public Budget Presentation, 13 October 2020
- Oromocto & Area Chamber of Commerce AGM, 14 October 2020
- FCM AGM, 15 October 2020
- YFC Tour, 16 October 2020
- RSC 11 Special Board Meeting, 22 October 2020
- Departmental Budget Presentations, 25 October 2020
- Telephone Conference Minister Cardy, 26 October 2020
- Telephone Conference MLA Jeff Carr, Policing, 27 October 2020
- Legion Poppy Flag Raising, 30 October 2020

NOVEMBER

- RSC 11 Board Meeting, 3 November 2020
- Elected Officials Meeting, 4 November 2020
- Hubbard Remembrance Ceremony Video, 5 November 2020
- Retirement Event, 6 November 2020
- RSC 11 Policing Meeting, 6 November 2020
- Birthday Event, 7 November 2020
- No Stone Left Alone Event, St. Vincent de Paul Cemetery, 10 November 2020
- Budget Presentation, 10 November 2020
- Remembrance Day Service, 11 November 2020
- Guest on Carr Brother's Cable Show, 11 November 2020
- RCMP Agreement Zoom Meeting, 12 November 2020
- Army Brats Committee Zoom Meeting, 19 November 2020
- COVID-19 Zoom Meeting, 19 November 2020
- Wellness Visit, 26 November 2020
- RSC 11 Zoom Meeting, 26 November 2020
- Helping Hands Visit, 26 November 2020
- Fredericton Community Outreach COVID-19, 27 November 2020
- Newspaper Interview, Oromocto Nursing Home, 28 November 2020

DECEMBER

- RSC 11 Board of Directors Meeting, 1 December 2020
- OFN Road Safety Photo, 2 December 2020
- Town of Oromocto Virtual Christmas Social, 3 December 2020
- Community Consultation – Oromocto MPSA, 7 December 2020
- OHS Walk Out Rally Against Racism, 8 December 2020
- Presentation of Long Service Certificates, 10 December 2020
- RSC 11 Special Board Meeting (Zoom), 17 December 2020
- Base Fire Department Toy and Food Collections for Oromocto Food Bank, 19 December 2020

**ADOPTED BY
COUNCIL:
12 Dec 2019**

**2.1% increase over
2019 rates
(2018 CPI
all items NB)**

2020 FACILITY FEE SCHEDULE

Effective January 01, 2020 with Arena rates effective September 01, 2020.

Facility Fee prices do not include HST.

ARENA

\$70.78 per hr Monday to Friday 8:00am to 5:00pm

\$153.31 per hr 5:00pm to 11:30pm weekdays and all day Saturday/Sunday

Minor Rate for OMHA, OFS, ORA, OHS
Saturday/Sunday

\$117.93 per hr. 5:00pm to 11:30pm and prior to 8:00am weekdays, and all day

Non-Resident Arena User-Fee

\$174.00* per adult/youth non-resident participant (*HST included)

	Daily	Half Day	Hourly
Hasson Room	\$141.52	\$88.44	\$35.42
SUMMER (April – August)			
Daily	(with ice) \$707.55	(no ice)	\$283.36
Hourly	(with ice) \$82.55	(no ice)	\$35.42

HAZEN PARK CENTRE

	Daily	Half Day	Daily Prime*	Half Day Prime*	Hourly
Giberson Room & Watling Room	\$487.74	\$321.71	\$634.03	\$418.39	N/A
Giberson Room	\$284.85	\$182.32	\$370.12	\$237.10	\$46.35
Watling Room	\$227.88	\$159.51	\$306.54	\$207.06	\$40.86
2nd Floor Meeting Rooms	\$141.53	\$88.45	N/A	N/A	\$34.86

Security fee: \$81.67 for all evening events where alcohol is served past 10:00pm and all evening events schedule to end after 11:00pm / *Prime rate charge: 1 June to 30 Sept

A \$100.00 deposit is due within seven (7) calendar days of the date of reservation for daily and/or half day Hazen Centre bookings with the balance due thirty (30) days prior to the event date. The deposit will be applied to the final invoice and is non-refundable if cancelled within ninety (90) days.

Office space for commercial purposes

\$2.25 per square foot monthly

2020 FACILITY FEE SCHEDULE (CONT'D)

BALL DIAMONDS

Minor Sport Associations	\$23.21 per registered player for the season (includes one (1) tournament)
	\$11.61 per registered intro-level player for the season (includes one (1) tournament)
Single game rate	\$47.17
Single game rate with lights	\$64.86
Adult leagues	\$471.70 per registered team for the season (includes one (1) tournament)
All tournaments	\$23.59 per hour (Sat/Sun/holidays)

SPORT (SOCCER/FOOTBALL) FIELDS

Minor Sport Associations	\$23.21 per registered player for the season (not including turf field)
	\$11.61 per registered intro-level player for the season (not including turf field)
Sport Fields	\$106.13 per day
Mini Sport Fields	\$53.98 per day
LeRoy Washburn Turf Field minor rate	\$41.31 per hour
LeRoy Washburn Turf Field	\$70.77 per hour
LeRoy Washburn Turf Field with lights	\$88.44 per hour
Non-Resident Diamond and Sport Field User Fee	\$26.89 per adult/youth non-resident participant

SIR DOUGLAS HAZEN PARK
\$176.91 per day

ANNIVERSARY PARK
\$34.66 per 3 hour event

PAVILLION / BANDSHELL
\$21.45 per 3 hour event

The following groups are exempt: Seniors Groups and non-Profit Groups and Organizations (pending staff review and approval)



Consolidated financial statements

Town of Oromocto

December 31, 2020

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Independent auditor's report

His Worship the Mayor, and Members of Council
Town of Oromocto

Opinion

We have audited the consolidated financial statements of the Town of Oromocto ("the Town"), which comprise the consolidated statement of financial position as at December 31, 2020, and the consolidated results of operations and accumulated surplus, changes in net debt, and cash flow 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 financial position of the Town of Oromocto as at December 31, 2020, and the results of its operations, changes in net debt, and cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

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

Other matter

Our audit was conducted for the purposes of forming an opinion on the consolidated financial statements taken as a whole. Schedules 5, 6, and 8 on pages 24, 25, and 27 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 these consolidated financial statements in accordance with Canadian public sector accounting standards, 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 a 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.

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.

Grant Thornton LLP

Fredericton, Canada
April 20, 2021

Chartered Professional Accountants

Town of Oromocto

Consolidated statement of operations and accumulated surplus

Year ended December 31

2020

2019

	(schedule 7) <u>Budget</u>	<u>Actual</u>	<u>Actual</u>
Revenue			
Property tax warrant	\$ 14,925,428	\$ 14,925,428	\$ 14,655,423
Unconditional grant	574,123	574,123	564,230
Adjustment for PILT	8,062	8,062	188,599
Other government transfers (schedule 2)	651,157	662,158	1,318,306
Services provided to other governments (schedule 2)	1,066,981	1,067,577	1,038,612
Sale of services (schedule 2)	773,555	679,757	767,938
Other revenue from own source (schedule 2)	1,114,382	974,993	1,092,018
Water and sewer user fees (schedule 2)	2,434,592	2,542,529	2,298,148
Interest	14,000	85,973	92,313
Land sales - Subdivisions	-	(16,567)	(310,811)
Gain on disposal of tangible capital assets	-	48,790	541,961
Other	139,482	473,296	277,507
	<u>21,701,762</u>	<u>22,026,119</u>	<u>22,524,244</u>
Expenses (schedules 3 & 4)			
General government services	3,246,179	3,363,830	3,352,880
Protective services	6,214,446	6,186,116	6,133,876
Transportation services	5,168,830	5,322,848	5,556,320
Environmental health services	738,607	755,669	549,810
Environmental development services	657,555	380,762	619,421
Recreation and cultural services	2,265,880	2,032,600	2,172,724
Water and sewer	3,090,035	3,258,004	3,144,875
	<u>21,381,532</u>	<u>21,299,829</u>	<u>21,529,906</u>
Annual surplus (schedule 6)	\$ 320,230	\$ 726,290	\$ 994,338
Accumulated surplus, beginning of year	<u>61,460,382</u>	<u>61,460,382</u>	<u>60,466,044</u>
Accumulated surplus, end of year	<u>\$ 61,780,612</u>	<u>\$ 62,186,672</u>	<u>\$ 61,460,382</u>

See accompanying notes to the consolidated financial statements.

Town of Oromocto

Consolidated statement of financial position

Year ended December 31

2020

2019

Financial assets

Cash and cash equivalents	\$ 3,714,428	\$ 5,121,606
Receivables		
General	697,948	403,146
Federal and provincial governments and their agencies (note 3)	364,069	484,984
Land inventory for sale	<u>105,011</u>	<u>190,897</u>
	<u>4,881,456</u>	<u>6,200,633</u>

Liabilities

Payables and accruals (note 5)	2,418,946	2,550,226
Long term debt (note 6)	6,579,000	7,417,000
Pension obligation (note 7)	958,500	1,200,600
Accrued sick leave (note 8)	349,400	349,400
Retirement allowances (note 9)	<u>1,540,800</u>	<u>1,555,900</u>
	<u>11,846,646</u>	<u>13,073,126</u>

Net debt

<u>(6,965,190)</u>	<u>(6,872,493)</u>
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Non-financial assets

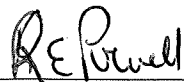
Tangible capital assets (schedule 1)	69,109,875	68,290,888
Prepaid expenses	<u>41,987</u>	<u>41,987</u>
	<u>69,151,862</u>	<u>68,332,875</u>

Accumulated surplus

<u>\$ 62,186,672</u>	<u>\$ 61,460,382</u>
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Contingencies (note 10)

On behalf of the Council



Mayor



Councillor

See accompanying notes to the consolidated financial statements.

Town of Oromocto**Consolidated statement of changes in net debt**

Year ended December 31

Budget

2020

2019

Annual surplus	\$ 320,230	\$ 726,290	\$ 994,338
Acquisition of tangible capital assets	(2,328,947)	(3,768,977)	(4,435,926)
Proceeds on disposal of tangible capital assets	-	87,755	787,111
Amortization of tangible capital assets	2,911,025	2,911,025	2,790,662
Gain on sale of tangible capital assets	-	(48,790)	(541,961)
	<u>902,308</u>	<u>(92,697)</u>	<u>(405,776)</u>
Acquisition of prepaid assets	-	(41,987)	(41,987)
Use of prepaid assets	<u>-</u>	<u>41,987</u>	<u>41,987</u>
	<u>-</u>	<u>-</u>	<u>-</u>
(Increase) decrease in net debt	902,308	(92,697)	(405,776)
Net debt, beginning of year	<u>(6,872,493)</u>	<u>(6,872,493)</u>	<u>(6,466,717)</u>
Net debt, end of year	<u>\$ (5,970,185)</u>	<u>\$ (6,965,190)</u>	<u>\$ (6,872,493)</u>

See accompanying notes to the consolidated financial statements.

Town of Oromocto

Consolidated statement of cash flows

Year ended December 31

2020

2019

(Decrease) increase in cash and cash equivalents

Operating activities

Annual surplus	\$ 726,290	\$ 994,338
Amortization of tangible capital assets	2,911,025	2,790,662
Gain on sale of tangible capital assets	(48,790)	(541,961)
Change in receivables:		
General	(294,802)	(278,607)
Federal and provincial governments and their agencies	120,915	62,444
Land inventory	85,886	48,993
Change in payables and accruals	(131,280)	573,339
Change in pension obligation	(242,100)	13,500
Change in retirement allowances	(15,100)	90,700
Change in accrued sick leave	-	29,900
Net cash provided by operating activities	<u>3,112,044</u>	<u>3,783,308</u>

Capital activities

Acquisition of tangible capital assets	(3,768,977)	(4,435,926)
Proceeds on sale of tangible capital assets	87,755	787,111
Net cash used for capital activities	<u>(3,681,222)</u>	<u>(3,648,815)</u>

Financing activities

Bank loans – net	-	(3,814,242)
Long-term debt repayments	(838,000)	(284,000)
Long-term debt proceeds	-	6,000,000
Net cash provided from financing activities	<u>(838,000)</u>	<u>1,901,758</u>

(Decrease) increase in cash and cash equivalents (1,407,178) 2,036,251

Cash and cash equivalents at beginning of year 5,121,606 3,085,355

Cash and cash equivalents at end of year \$ 3,714,428 \$ 5,121,606

See accompanying notes to the consolidated financial statements.

Town of Oromocto

Notes to the consolidated financial statements

December 31, 2020

1. Purpose of the organization

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

The consolidated financial statements of the Town of Oromocto are the representations of management prepared in accordance with Canadian generally accepted accounting principles for local governments, as recommended by the Public Sector Accounting Board ("PSAB") of the Canadian Institute of Chartered Accountants. These consolidated financial statements include the additional disclosure requirements by the Department of Environment and Local Government of New Brunswick. The Municipality has added notes 11, 12 and 13 and schedules 5, 6 and 8 to comply with these requirements.

The focus of PSA 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.

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

- a) **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.

- b) **Budget**
The budget figures contained in these financial statements were approved by Council on December 12, 2019, and the Minister of Local Government on December 18, 2019.

- c) **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.

Town of Oromocto

Notes to the consolidated financial statements

December 31, 2020

2. Summary of significant accounting policies (continued)

c) Revenue recognition

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.

d) 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.

e) 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.

f) 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:

i) Asset type	<u>Years</u>
Land improvements and parks	15-30 years
Buildings and components	15-60 years
Vehicles	5 years
Machinery and heavy equipment	15 years
Small equipment	5 years
Computer hardware and software	3-5 years
Roads and sidewalks	20-40 years
Storm networks	30-80 years
Water and wastewater networks	40-80 years

ii) Assets under construction

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.

iii) Contribution of tangible capital assets

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

g) 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.

Town of Oromocto

Notes to the consolidated financial statements

December 31, 2020

2. Summary of significant accounting policies (continued)

h) 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.

i) 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.

j) 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.

Town of Oromocto

Notes to the consolidated financial statements

December 31, 2020

2. Summary of significant accounting policies (continued)

k) 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.

l) Use of estimates

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.

m) 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.

3. Due from federal government and its agencies	<u>2020</u>	<u>2019</u>
Canada Revenue Agency (HST rebate)	\$ 202,208	\$ 397,596
Department of Indigenous Services Canada - Atlantic	64,167	29,836
Department of National Defence	<u>97,694</u>	<u>57,552</u>
	<u>\$ 364,069</u>	<u>\$ 484,984</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 \$1,783,366 for the Municipality's operations, which was not in use at year end.

Town of Oromocto

Notes to the consolidated financial statements

December 31, 2020

5. Payables and accruals	2020	2019
Trade payables and accruals	\$ 1,180,882	\$ 1,379,409
Capital projects trade payables	720,861	531,205
Payable to the Department of National Defence	10,288	189,678
Payable to the Royal Canadian Mounted Police	368,810	316,632
Refundable deposits	<u>138,105</u>	<u>133,302</u>
	<u>\$ 2,418,946</u>	<u>\$ 2,550,226</u>

6. Long-term debt	2020	2019
<u>New Brunswick Municipal Financing Corporation</u>		
Debentures:		
BF18 1.35% - 3.45%, due 2021, OIC #08-0074	\$ 59,000	\$ 116,000
BH22 1.35% - 3.80%, due 2022, OIC #08-0074	77,000	114,000
BL22 1.20% - 3.70%, due 2024, OIC #08-0074	229,000	283,000
BM13 0.95% - 3.50% due 2025, OIC #12-0025	761,000	904,000
BW26 1.95% - 2.950% due 2029, OIC #17-0020	<u>5,453,000</u>	<u>6,000,000</u>
	<u>\$ 6,579,000</u>	<u>\$ 7,417,000</u>

Principal repayments required during the next five years are as follows:

2021	\$ 854,000
2022	811,000
2023	789,000
2024	807,000
2025	764,000

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 earnings.

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, 2018 and resulted in an overall NB MEPP accrued benefit obligation of \$125,249,500 based on the accounting basis. The 2020 pension obligation is an estimate based on the 2018 actuarial valuation.

Town of Oromocto

Notes to the consolidated financial statements

December 31, 2020

7. Pension obligation (continued)

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 5.75%
- The expected rate of return on assets is 5.75% per annum
- Retirement age varies by age and employment category
- Estimated average remaining service life (EARS) is 14 years

The actuarial valuation prepared as at December 31, 2018 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 \$7,538,000, a change of \$7,581,100 from the December 31, 2017 surplus of \$43,100. Based on the assumptions as at December 31, 2018, 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, 2018, the NB MEPP provides benefits for 258 retirees. Total benefit payments to retirees and terminating employees during 2020 were estimated to be \$4,313,800 (\$5,759,400 in 2019) 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 8.00%. Each municipality contributes an amount that equals their employee's contribution amounts. Pension fund assets are invested in short term securities, bonds, Canadian equities and foreign equities. Combined employees and municipalities contributions for 2020 were estimated to be \$6,940,000 (\$6,775,300 in 2019) 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 72 active employees covered by NB MEPP is 46.6 (as at December 31, 2018)
- Benefit payments were \$1,529,600 in 2019 and were estimated to be \$855,300 in 2020
- Combined contributions were \$878,200 in 2019 and were estimated to be \$904,600 in 2020

In addition to determining the position of the NB MEPP as it relates to the Town of Oromocto as at December 31, 2018 and December 31, 2019, NB MEPP's actuary performed an extrapolation of the December 31, 2019 accounting valuation to determine the estimated position as at December 31, 2020. The extrapolation assumes assumptions used as at December 31, 2020 remain unchanged from December 31, 2019. The extrapolation also assumes assets return 5.75% net of all fees and expenses. If experience is different than assumed, amounts will be adjusted to reflect actual experience.

Town of Oromocto

Notes to the consolidated financial statements

December 31, 2020

7. Pension obligation (continued)

The results are as follows:

Accrued Benefit liability	<u>2020</u>	<u>2019</u>
Accrued benefit liability at beginning of period	\$ 1,200,600	\$ 1,187,100
Pension expense for the year	210,100	456,600
Less Employer contributions	<u>(452,300)</u>	<u>(443,100)</u>
Accrued benefit liability at end of period	<u>\$ 958,500</u>	<u>\$ 1,200,600</u>

In summary, the accrued benefit liability as it relates to the Town of Oromocto is estimated to be \$958,500 as at December 31, 2020. This compared to \$1,187,100 as at January 1, 2019 and \$1,200,600 as at December 31, 2019. 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:

Reconciliation of Funded Status at End of Period	<u>2020</u>	<u>2019</u>
Accrued benefit obligation	\$ 22,083,400	\$ 22,627,100
Less Plan assets	<u>21,634,300</u>	<u>20,470,700</u>
Accrued benefit liability at end of period	449,100	2,156,400
Unamortized experience (gains)/losses	<u>(509,400)</u>	<u>(955,800)</u>
Accrued benefit liability at end of period	<u>\$ 958,500</u>	<u>\$ 1,200,600</u>

Total expenses related to pensions include the following components:

Pension Expense	<u>2020</u>	<u>2019</u>
Employer current service cost	\$ 271,900	\$ 267,900
Interest on accrued benefit obligation	1,164,100	1,183,000
Expected return on assets	(1,046,900)	(1,066,000)
Experience loss (gain)	<u>(179,000)</u>	<u>71,700</u>
Pension expense	<u>\$ 210,100</u>	<u>\$ 456,600</u>

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

Town of Oromocto

Notes to the consolidated financial statements

December 31, 2020

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.

Employee benefit obligation:	<u>2020</u>	<u>2019</u>
Accrued obligation at beginning of the year	\$ 349,900	\$ 319,500
Expense for the year	96,300	96,300
Benefits paid	<u>(96,300)</u>	<u>(66,400)</u>
Accrued obligation at end of the year	<u>\$ 349,900</u>	<u>\$ 349,400</u>

The accrued sick leave liabilities were valued based on an actuarial calculation as of December 31, 2018. 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 increases 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 3.31%;
- Retirement age for IAFF employees is 60, and 65 for non-bargaining and CUPE members; and
- Expected net excess usage of sick leave is 8.2 hours for non-bargaining, 55.8 hours for CUPE, and 21.4 hours for IAFF.

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

Town of Oromocto

Notes to the consolidated financial statements

December 31, 2020

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.

Retirement allowances:	<u>2020</u>	<u>2019</u>
Accrued obligation at beginning of the year	\$ 1,555,900	\$ 1,465,200
Expense for the year	153,700	153,700
Benefit payments	<u>(168,800)</u>	<u>(63,000)</u>
Accrued obligation at end of the year	<u>\$ 1,540,800</u>	<u>\$ 1,555,900</u>

Unfunded retirement allowances:	<u>2020</u>	<u>2019</u>
Accrued employee benefit obligation	\$ 1,540,800	\$ 1,555,900
Less: funded amount	<u>(985,926)</u>	<u>(823,056)</u>
Employee benefit obligation to be funded from revenue	<u>\$ 554,874</u>	<u>\$ 732,844</u>

The retirement allowances were valued based on an actuarial calculation as of December 31, 2018. 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 increases 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 3.31%; and
- Retirement age for IAFF employees is 60, and 65 for non-bargaining and CUPE members.

10. Contingencies

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.

Town of Oromocto

Notes to the consolidated financial statements

December 31, 2020

11. 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 2020, 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 2020.

12. 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:

	<u>2020</u>	<u>2019</u>
2020 Deficit	\$ (13,251)	\$ -
2019 Deficit	(566,261)	(566,261)
2018 Surplus	<u>-</u>	<u>14,888</u>
	<u>\$ (579,512)</u>	<u>\$ (551,373)</u>

13. 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.

Town of Oromocto

Notes to the consolidated financial statements

December 31, 2020

14. Impacts of COVID-19

Since December 31, 2020, the spread of COVID-19 has severely impacted many local economies around the globe. In many countries, including Canada, businesses are being forced to cease or limit operations for long or indefinite periods of time. Measures taken to contain the spread of the virus, including travel bans, quarantines, social distancing, and closures of non-essential services have triggered significant disruptions to businesses worldwide, resulting in an economic slowdown. Global stock markets have also experienced great volatility and a significant weakening. Governments and central banks have responded with monetary and fiscal interventions to stabilize economic conditions. The majority of the Town's revenue is property tax which is not expected to be affected at this time. The financial impact to date has been minimal.

The Town has determined that these events are non-adjusting subsequent events. Accordingly, the financial position and results of operations as of and for the year ended December 31, 2020 have not been adjusted to reflect their impact. The duration and impact of the COVID-19 pandemic, as well as the effectiveness of government and central bank responses, remains unclear at this time. It is not possible to reliably estimate the duration and severity of these consequences, as well as their impact on the financial position and results of the Town for future periods.

Town of Oromocto

Schedule 1: tangible capital assets

December 31, 2020

	Land	Land improvements	Buildings	Computer hardware and software	Vehicles	Machinery & equipment	Small equipment	Roads, sidewalks, and storm networks	Treatment and storage facilities	Water and sewer networks	Assets under construction	Total 2020	Total 2019
Cost													
Opening cost	\$ 2,710,483	\$ 3,038,411	\$ 16,283,253	\$ 188,356	\$ 1,653,900	\$ 7,025,638	\$ 974,438	\$ 47,708,355	\$ 2,748,260	\$ 21,115,307	\$ 140,630	\$ 103,587,121	\$ 99,849,107
Additions and transfers	-	23,857	229,980	-	567,380	328,851	597,052	1,473,481	-	29,871	518,505	3,768,977	4,682,152
Disposals and transfers	708	-	422,730	-	-	-	-	-	-	-	-	(423,438)	(944,138)
Closing cost	2,709,775	3,062,268	16,090,503	188,356	2,221,370	7,354,489	1,571,490	49,181,836	2,748,260	21,145,178	659,135	\$ 106,932,660	\$ 103,587,121
Accumulated amortization													
Opening accumulated Amortization	\$ -	\$ 1,090,029	\$ 5,710,420	\$ 152,747	\$ 1,122,452	\$ 4,105,656	\$ 765,958	\$ 16,183,052	\$ 1,020,697	\$ 5,145,222	\$ -	\$ 35,296,233	\$ 32,958,333
Amortization	-	137,290	414,364	14,347	143,606	373,012	66,894	1,348,792	54,965	357,755	-	2,911,025	2,790,662
Disposals	-	-	384,473	-	-	-	-	-	-	-	-	(384,473)	(452,762)
Closing accumulated amortization	-	1,227,319	5,740,311	167,094	1,266,058	4,478,668	832,852	17,531,844	1,075,662	5,502,977	-	37,822,785	35,296,233
Asset net book value	\$ 2,709,775	\$ 1,834,949	\$ 10,350,192	\$ 21,262	\$ 955,312	\$ 2,875,821	\$ 738,638	\$ 31,649,992	\$ 1,672,598	\$ 15,642,201	\$ 659,135	\$ 69,109,875	\$ 68,290,888
Consists of:													
General fund assets	2,709,775	1,834,949	10,350,192	21,261	955,312	2,875,821	738,638	31,649,992	-	-	659,135	\$ 51,795,076	\$ 50,593,240
Water & sewer assets	-	-	-	-	-	-	-	-	1,672,598	15,642,201	-	17,314,799	17,697,648
	\$ 2,709,775	\$ 1,834,949	\$ 10,350,192	\$ 21,262	\$ 955,312	\$ 2,893,321	\$ 738,638	\$ 31,649,992	\$ 1,672,598	\$ 15,642,201	\$ 659,135	\$ 69,109,875	\$ 68,290,888

Town of Oromocto

Schedule 2: consolidated schedule of revenues

Year ended December 31, 2020

	2020	2020	2019
	(schedule 7) Budget	Actual	Actual
Other government transfers			
Gas Tax Funding	\$ 635,557	\$ 635,557	\$ 1,301,008
Other	<u>15,600</u>	<u>26,601</u>	<u>17,298</u>
	<u>\$ 651,157</u>	<u>\$ 662,158</u>	<u>\$ 1,318,306</u>
Services provided to other governments			
Fire protection	\$ 992,661	\$ 992,661	\$ 967,248
Transportation	<u>74,320</u>	<u>74,916</u>	<u>71,364</u>
	<u>\$ 1,066,981</u>	<u>\$ 1,067,577</u>	<u>\$ 1,038,612</u>
Sale of services			
Waste collection fees	\$ 300,592	\$ 302,240	\$ 306,701
Arena operations	216,750	194,363	227,793
Marina and docks	190,988	156,276	162,175
Leisure Services Department		<u>65,225</u>	<u>26,877</u>
	<u>\$ 773,555</u>	<u>\$ 679,757</u>	<u>\$ 767,938</u>
Other revenue from own sources			
Land and building rentals	\$ 776,637	\$ 617,511	\$ 758,910
Licenses and permits	87,620	69,098	70,745
Fines	300	-	160
Water and sewer connection charges	12,300	24,263	14,403
Ground maintenance recoveries	2,500	1,320	1,320
Miscellaneous	<u>245,025</u>	<u>262,800</u>	<u>246,480</u>
	<u>\$ 1,114,382</u>	<u>\$ 974,993</u>	<u>\$ 1,092,018</u>
Water and sewerage user charges			
Water user charges	\$ 1,247,903	\$ 1,286,674	\$ 1,167,681
Sewer user charges	<u>1,186,689</u>	<u>1,255,855</u>	<u>1,130,467</u>
	<u>\$ 2,434,592</u>	<u>\$ 2,542,529</u>	<u>\$ 2,298,148</u>

Town of Oromocto

Schedule 3: consolidated schedule of expenses

Year ended December 31	2020	2020	2019
	(schedule 7)		
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
General government services			
Mayor and councillors	\$ 96,327	\$ 84,094	\$ 88,173
Clerk's office	538,902	552,959	568,962
Treasurer's office	421,630	344,005	333,606
General office and administration	128,072	184,834	198,175
Professional fees	265,200	146,852	93,414
Property taxes	447,990	438,870	427,747
Public liability insurance	236,445	243,641	214,235
Employee benefits	-	250,805	253,346
Grants to other organizations	224,870	184,861	189,349
Cost of assessment	236,958	236,958	233,402
Other	502,717	570,735	475,673
Amortization	139,230	139,230	138,544
Pension adjustment	(40,803)	(40,803)	2,311
Sick leave and retirement allowance	3,966	1,014	62,132
Provision for bad debts (recovery)	4,000	-	-
Interest	22,675	25,775	73,811
	<u>\$ 3,246,179</u>	<u>\$ 3,363,830</u>	<u>\$ 3,352,880</u>
Protection services			
Fire administration	\$ 630,069	\$ 514,342	\$ 529,956
Firefighting force	2,444,741	2,642,156	2,489,280
Fire station and building	125,480	110,547	132,551
Fire equipment and supplies	431,700	603,485	551,595
Fire training	74,700	65,237	81,021
Fire dispatch	102,500	102,315	102,508
Fire other	20,800	23,971	34,990
RCMP contract	1,688,378	1,456,616	1,345,975
Police administration	214,234	177,537	171,148
Police station and building	86,507	104,672	136,803
Police other	33,116	39,552	32,658
Emergency measures	37,850	36,959	26,025
Animal control services	197,346	187,385	184,864
Amortization	213,182	213,182	212,210
Pension adjustment	(78,692)	(78,692)	4,444
Sick leave and retirement allowance	(7,465)	(13,148)	97,848
	<u>\$ 6,214,446</u>	<u>\$ 6,186,116</u>	<u>\$ 6,133,876</u>

Town of Oromocto

Schedule 3: consolidated schedule of expenses

Year ended December 31	2020	2020	2019
	(schedule 7)		
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
Transportation services			
Administration	\$ 646,596	\$ 718,119	\$ 738,176
General equipment	617,665	545,950	655,556
Building maintenance	141,050	150,523	280,650
Non-productive wages	292,830	294,332	405,701
Roads and streets	394,675	606,960	434,517
Storm sewers	92,289	106,087	127,187
Snow and ice removal	428,002	436,149	510,342
Street lighting and signs	435,704	457,342	422,503
Traffic services	43,809	51,217	48,977
Amortization	1,836,860	1,836,860	1,710,496
Pension adjustment	(69,949)	(69,949)	4,089
Sick leave and retirement allowances	149,433	32,980	69,554
Interest	159,866	156,279	148,571
	<u>\$ 5,168,830</u>	<u>\$ 5,322,848</u>	<u>\$ 5,556,320</u>
Environmental health services			
Collection and recycling	\$ 738,607	\$ 755,669	\$ 549,810
Environmental development services			
Administration	\$ 323,296	\$ 36,260	\$ 36,871
Beautification	334,259	344,502	582,550
	<u>\$ 657,555</u>	<u>\$ 380,762</u>	<u>\$ 619,421</u>
Recreation and cultural services			
Administration	\$ 484,682	\$ 534,276	\$ 527,263
Parks and playgrounds	478,657	436,998	444,776
Rinks and arenas	487,046	412,706	425,112
Marina	210,714	191,489	170,541
Libraries	95,370	70,370	96,305
Community center	44,885	36,872	38,778
Pools	34,105	34,105	30,000
Ball fields	8,390	5,587	11,933
Programs and activities	52,430	10,966	30,448
Tourism	95,215	26,951	50,843
Amortization	300,700	300,700	327,762
Pension adjustment	(29,145)	(29,145)	1,955
Sick leave and retirement allowances	2,831	724	17,008
	<u>\$ 2,265,880</u>	<u>\$ 2,032,600</u>	<u>\$ 2,172,724</u>

Town of Oromocto**Schedule 3: consolidated schedule of expenses**

Year ended December 31	2020	2020	2019
	(schedule 7)		
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
Water and sewer			
Administration	\$ 886,386	\$ 781,670	\$ 810,350
Equipment maintenance	12,030	76,732	49,383
Water supply	818,102	1,277,038	967,106
Sewer collection and disposal	926,123	690,153	843,352
Amortization	421,053	421,053	401,650
Pension adjustment	(23,510)	(23,510)	701
Sick leave and retirement allowances	19,212	19,212	43,146
Interest	18,639	15,656	17,164
Provision for bad debts	<u>12,000</u>	<u>-</u>	<u>12,023</u>
	<u>\$ 3,090,035</u>	<u>\$ 3,258,004</u>	<u>\$ 3,144,875</u>

Town of Oromocto

Schedule 4: schedule of segment disclosure

December 31, 2020

	General Government	Protection	Transportation	Environmental Health	Environmental Development	Recreation and Cultural	Water & Sewer	2020 Consolidated	2019 Consolidated
Revenues									
Property tax warrant	\$ 2,647,138	5,079,972	\$ 4,212,058	\$ 602,307	\$ 536,212	\$ 1,847,741	\$ -	\$ 14,925,428	\$ 14,655,423
Unconditional grant	101,826	195,407	162,021	23,168	20,626	71,075	-	574,123	564,230
Adjustment for PILT	1,430	2,744	2,275	325	290	998	-	8,062	188,599
Other government transfers	26,601	-	635,557	-	-	-	-	662,158	1,318,306
Services provided to other governments	-	992,661	74,916	-	-	-	-	1,067,577	1,038,612
Other revenue from own sources	686,610	-	264,120	-	-	-	24,263	974,993	1,092,018
Sale of services	-	-	-	302,240	-	377,517	-	679,757	767,938
Water and sewer user fees	-	-	-	-	-	-	2,542,529	2,542,529	2,298,148
Interest	41,325	-	20,344	-	-	-	24,304	85,973	92,313
Land sales	(16,567)	-	-	-	-	-	-	(16,567)	(310,811)
Loss on sale of assets	48,790	-	-	-	-	-	-	48,790	541,961
Other	438,899	30,554	-	-	-	-	3,843	473,296	277,507
	3,976,052	6,301,338	5,371,291	928,040	557,128	2,297,331	2,594,939	22,026,119	22,524,244
Expenses									
Salaries and benefits	1,231,864	3,228,360	1,493,514	-	-	910,088	733,769	7,597,595	7,517,751
Goods and services	2,006,750	2,836,414	1,873,164	755,669	380,762	850,233	2,091,825	10,794,817	10,666,737
Amortization	139,230	213,182	1,836,860	-	-	300,700	421,053	2,911,025	2,790,662
Interest	25,775	-	156,279	-	-	-	15,656	197,710	239,546
Pension obligation	(40,803)	(78,692)	(69,949)	-	-	(29,145)	(23,510)	(242,099)	13,500
Sick leave	186	358	319	-	-	133	(996)	-	29,900
Retirement allowances	828	(13,506)	32,661	-	-	591	20,207	40,781	259,787
Provision for bad debts	-	-	-	-	-	-	-	-	12,023
	3,363,830	6,186,116	5,322,848	755,669	380,762	2,032,600	3,258,004	21,299,829	21,529,906
Surplus (deficit) for the year	\$ 612,222	\$ 115,222	\$ 48,443	\$ 172,371	\$ 176,366	\$ 264,731	\$ (663,065)	\$ 726,290	\$ 994,338

*Pension and sick leave expenses represent the change in liability from the prior year. Annual contributions are included in salaries and benefits.

Town of Oromocto

Schedule 5: schedule of reserve and trust funds

December 31, 2020

	General operating reserve	General capital reserve	W&S operating reserve	W&S capital reserve	Trust funds	2020 Total	2019 Total
Accumulated surplus, beginning of year	\$ 526,308	\$ 2,462,552	\$ 42	\$ 264,838	\$ 15,121	\$ 3,268,861	\$ 1,963,027
Transfers from general operating fund (net)	55,033	266,367	-	-	-	321,400	1,603,981
Transfers from water and sewer operating fund	-	-	-	25,000	-	25,000	25,000
Transfers to general capital fund (net)	-	(24,778)	-	-	-	(24,778)	(339,515)
Transfers to water and sewer capital fund	-	-	-	-	-	-	-
Interest earned	5,226	20,344	-	2,293	15	27,878	16,368
Annual surplus	60,259	261,933	-	27,293	15	349,500	1,305,834
Accumulated surplus, end of year	\$ 586,567	\$ 2,724,485	\$ 42	\$ 292,131	\$ 15,136	\$ 3,618,361	\$ 3,268,861

Town of Oromocto

Schedule 5: schedule of reserve and trust funds

December 31, 2020

Council Resolutions regarding transfers to and from reserves:

General Capital Reserve Fund and General Capital Fund

It was moved by Deputy Mayor Kirkbride, seconded by Councillor Dawe,

2020-174 RESOLVED: THAT \$2,717,692.99 (two million seven hundred seventeen thousand six hundred ninety-two dollars and ninety-nine cents) be transferred from the General Capital Reserve Fund to the General Capital Fund. **CARRIED**

It was moved by Councillor Mawhinney, seconded by Councillor Murdock,

2020-180 RESOLVED: THAT \$341,000.00 (three hundred forty-one thousand dollars) be transferred from the General Capital Fund to the General Capital Reserve Fund for land sales revenue for fiscal year 2020. **CARRIED**

It was moved by Councillor Dawe, seconded by Councillor Mawhinney,

2020-181 RESOLVED: THAT \$2,351,915.00 (two million three hundred fifty-one thousand nine hundred fifteen dollars) be transferred from the General Capital Fund to the General Capital Reserve Fund. **CARRIED**

General Capital Reserve Fund and General Operating Fund

It was moved by Councillor Dawe, seconded by Councillor Murdock,

2020-177 RESOLVED: THAT \$266,366.50 (two hundred sixty-six thousand three hundred sixty-six dollars and fifty cents) be transferred from the General Operating Fund to the General Capital Reserve Fund. **CARRIED**

General Operation Reserve Fund and General Operating Fund

It was moved by Deputy Mayor Kirkbride, seconded by Councillor Dawe,

2020-178 RESOLVED: THAT \$145,033.00 (one hundred forty-five thousand and thirty-three dollars) be transferred from the General Operating Fund to the General Operating Reserve Fund. **CARRIED**

It was moved by Councillor Murdock, seconded by Deputy Mayor Kirkbride,

2020-179 RESOLVED: THAT \$90,000.00 (ninety thousand dollars) be transferred from the General Operating Reserve Fund to the General Operating Fund. **CARRIED**

Town of Oromocto

Schedule 5: schedule of reserve and trust funds

December 31, 2020

Water & Sewer Utility Capital Reserve Fund and Water & Sewer Utility Operating Fund

It was moved by Deputy Mayor Kirkbride, seconded by Councillor Dawe,

2020-182 RESOLVED: THAT \$188,502.09 (one hundred eighty-eight thousand five hundred two dollars and nine cents) be transferred from the Water & Sewer Utility Capital Reserve Fund to the Water & Sewer Utility Operating Fund. **CARRIED**

It was moved by Councillor Murdock, seconded by Councillor Mawhinney,

2020-183 RESOLVED: THAT \$213,502.09 (two hundred thirteen thousand five hundred two dollars and nine cents) 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 10, 2020.


Cynthia Goguen
Acting Clerk
Town of Oromocto


Date

Town of Oromocto

Schedule 6: schedule of reconciliation of annual surplus

December 31, 2020

	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	Trust funds	Total all funds
2020 annual surplus (deficit) per PSAB for the year	\$ 3,169,395	\$ (1,805,627)	\$ (246,237)	\$ (419,120)	\$ 5,226	\$ 20,344	\$ -	\$ 2,294	\$ 15	\$ 726,290
Adjustment to annual surplus (deficit) for funding requirements										
Second previous year's surplus	36,263	-	14,889	-	-	-	-	-	-	51,152
Long-term debt principal repayment	(744,000)	744,000	(94,000)	94,000	-	-	-	-	-	-
Water cost transfer	(425,000)	-	425,000	-	-	-	-	-	-	-
Other interfund transfers	(1,540,519)	1,243,897	(83,964)	58,964	55,033	241,589	-	25,000	-	-
Disposal of tangible assets	87,755	(49,498)	-	-	-	-	-	-	-	38,257
Provision for retirement liability	(10,668)	-	(4,432)	-	-	-	-	-	-	(15,100)
Accrued sick leave	996	-	(996)	-	-	-	-	-	-	-
Pension adjustment	(218,589)	-	(23,511)	-	-	-	-	-	-	(242,100)
Land sales	(76,983)	-	-	-	-	-	-	-	-	(76,983)
Amortization of tangible assets	-	2,489,972	-	421,053	-	-	-	-	-	2,911,025
Total adjustments	(2,890,745)	4,428,371	232,986	574,017	55,033	241,589	-	25,000	-	\$ 2,666,251
2020 annual fund surplus (deficit)	\$ 278,650	\$ 2,622,744	\$ (13,251)	\$ 154,897	\$ 60,259	\$ 261,933	\$ -	\$ 27,294	\$ 15	\$ 3,392,541

Town of Oromocto

Schedule 7: schedule of operating budget to PSAB budget

December 31, 2020

	Operating budget general	Operating budget water & sewer	Capital budget	Segment allocations &interfund eliminations	Amortization adjustments	Employee future Benefit adjustments	Eliminate 2 nd previous surplus/ deficit	Total
Revenue								
Warrant for property taxes	\$ 14,925,428	-	-	-	-	-	-	\$ 14,925,428
Unconditional grant	574,123	-	-	-	-	-	-	574,123
Adjustment for PILT	8,062	-	-	-	-	-	-	8,062
Other government transfers	308,582	-	635,557	-	-	-	-	944,139
Services to other governments	1,066,981	-	-	-	-	-	-	1,066,981
Sale of services	773,555	-	-	-	-	-	-	773,555
Other revenue from own sources	1,102,082	437,300	-	(425,000)	-	-	-	1,114,382
Water and sewerage rates	-	2,434,592	-	-	-	-	-	2,434,592
Interest	-	14,000	-	-	-	-	-	14,000
Other income	117,982	21,500	-	-	-	-	-	139,482
Transfer from other funds and reserves	175,000	-	1,693,390	(1,868,390)	-	-	-	-
Second previous year's surplus	36,263	14,888	-	-	-	-	(51,151)	-
	<u>18,795,076</u>	<u>2,922,280</u>	<u>2,328,947</u>	<u>(2,293,390)</u>	<u>-</u>	<u>-</u>	<u>(51,151)</u>	<u>21,701,762</u>
Expenditure								
General government services	\$ 3,117,111	-	-	26,675	139,230	(36,837)	-	\$ 3,246,179
Protective services	6,512,421	-	-	(425,000)	213,182	(86,157)	-	6,214,446
Transportation services	3,092,620	-	-	159,866	1,836,860	79,484	-	5,168,830
Environmental health services	738,607	-	-	-	-	-	-	738,607
Environmental development services	657,555	-	-	-	-	-	-	657,555
Recreation and cultural services	1,991,494	-	-	-	300,700	(26,314)	-	2,265,880
Water and sewer	-	2,642,641	-	30,639	421,053	(4,298)	-	3,090,035
Provision for bad debts	4,000	12,000	-	(16,000)	-	-	-	-
Fiscal services	926,541	112,639	-	(1,039,180)	-	-	-	-
Second previous year's deficit	-	-	-	-	-	-	-	-
Retirement allowances	162,870	-	-	-	-	(162,870)	-	-
Transfer to the operating reserve fund	-	-	-	-	-	-	-	-
Transfer to the capital reserve fund	28,467	25,000	-	(53,467)	-	-	-	-
Transfer to the general capital fund	1,563,390	130,000	-	(1,693,390)	-	-	-	-
	<u>18,795,076</u>	<u>2,922,280</u>	<u>-</u>	<u>(3,009,857)</u>	<u>2,911,025</u>	<u>(236,992)</u>	<u>-</u>	<u>21,381,532</u>
Surplus (deficit) for the year	\$ -	-	2,328,947	716,467	(2,911,025)	236,992	(51,151)	\$ 320,230

Town of Oromocto
Schedule 8: reconciliation of funding deficit
December 31, 2020

Reconciliation of funding deficit:

	<u>Vested post employment benefits</u>
Liability at December 31, 2020	\$ 1,540,800
Amount of December 31, 2020 liability funded in the current year (162,870)	
Amounts funded in prior years	<u>(823,056)</u>
Balance to be funded in future years	<u>\$ 554,874</u>

The Town has an unfunded vesting post-employment liability of \$569,974. There is presently no agreement between the Town of Oromocto and the Province of New Brunswick regarding the funding of this liability.