

THE TOWN OF
OROMOCTO



Annual Report

2022

4 DOYLE DRIVE  OROMOCTO, NB



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On behalf of the **Town of Oromocto Council** I am pleased to present the annual report for the fiscal year 2022.

2022 was a year of preparedness for the future growth of the municipality. In December 2021 the provincial government released its plan to reform the local governance system.



Message from **THE MAYOR**

The new structure proposed a reduction from 104 local governments to 77, 12 rural districts and an expanded mandate for regional service commissions. The Town was notified that it would be amalgamating with the Local Service District of Lincoln and a transition team was established to facilitate this change. Over many months meetings were held with the public and the transition team. I would like to publicly acknowledge and thank those team members for their dedication and commitment for facilitating this process: Deputy Mayor Lorraine Dawe, Councillor Sheridan Mawhinney, Councillor Kelly Murdock, Mr. Chris Rinehart, Mr. Jeff Guthrie, Mr. Ryan Carr and Mr. Greg Lutes.

In November 2022 an election was held for the newly created Lincoln Ward (Ward 4) and a by-election held for the vacated position in Ward 2 by Councillor Mariliz Parent, who relocated outside of the province. In January 2023 we welcomed the new Councillors: Ward 4 – Councillor Ryan Carr and Councillor Gary von Richter and in Ward 2 – Councillor Brad Whalen. The current term for Council was extended to the next general election to be held in May 2026.

Council completed its professional hiring process for the position of Chief Administrative Officer. Mr. John Jackson was appointed to lead the organization not only through the transition but into the future. Mr. Dallas Gillis was hired as the new Planning Director and Mr. Peter Wong as the Financial Accountant to round out the leadership team.

Growing a sustainable community remains at the forefront as the priority for Council and pursuing a new nursing home facility remained the top economic development priority. The 2022 budget priorities identified were threefold: fund existing operational costs, maintain current infrastructure and plan for a new multi-use recreation and cultural facility to replace the arts and learning centre, community centre, library and arena.

I am very pleased to report that significant progress was made on these priorities thanks to the commitment from Council and the long hours and dedication of our staff. We are excited and look forward to a prosperous 2023 and achieving even greater success.

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 2022 Audited Financial Statements are appended as APPENDIX 4.



Community PROFILE

Oromocto is located in the Greater Fredericton Area, New Brunswick's knowledge industry capital, with a surrounding 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.

The Town of Oromocto provides all the advantages of a well-serviced 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

(2021 Census)

Town Boundaries 9,045 persons

Within a 10 kilometer radius
approximately 25,000 persons

Municipal building

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: www.oromocto.ca

Major employer

Canadian Forces
Base Gagetown

Civilian: 1,000

Military: 6,500



Oromocto COUNCIL

The Oromocto Council has a mayor and six Council members elected every four years.

The current Council was elected in May 2021. There was a by-election for the new Ward 4 (Lincoln) and Ward 2 (Military) in November 2022 to replace Councillor Parent.



Back row: Councillor S Mawhinney, Councillor R Henry, Councillor J Kirkbride, Councillor M Parent, Councillor K Murdock.

Front Row: Acting CAO J Jackson, Mayor R Powell, Deputy Mayor L Dawe, Treasurer J Thomson

COUNCIL

MEMBERS

Mayor and Council

Mayor Robert (Bob) Powell
Deputy Mayor Lorraine Dawe
Councillor Jeff Kirkbride
Councillor Kelly Murdock
Councillor Mariliz Parent
Councillor Sheridan Mawhinney
Councillor Raymond Henry

Administration

Chief Administrative Officer – John Jackson
Assistant Town Clerk – Cindy Goguen
Treasurer – John Thomson
Planning and Compliance Dir. – Dallas Gillis
Recreation and Tourism Director – Bill Jarratt
RCMP –Sgt. JF Martell
Fire Chief – Chief Jody Price
Town Engineer – Steven Basque

WARDS

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

Ward 1 (Oromocto East Area):

Deputy Mayor Lorraine Dawe and Councillor Jeff Kirkbride

Ward 2 (Military Housing Area):

Councillor Mariliz Parent (Resigned in 2022) and Councillor Raymond Henry

Ward 3 (Oromocto West Area):

Councillor Sheridan Mawhinney and Councillor Kelly Murdock

Remuneration of COUNCIL



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

Payments in 2022 totaled \$92,066 and are detailed in Table 1 below.

**Table 1:
Council Salaries
and Expenses**

	SALARY	EXPENSE ALLOWANCE
Mayor Powell	\$16,939	\$8,469
Deputy Mayor Dawe	\$9,352	\$4,676
Councillor Kirkbride	\$7,655	\$3,828
Councillor Henry	\$7,655	\$3,828
Councillor Mawhinney	\$7,655	\$3,828
Councillor Murdock	\$7,655	\$3,828
Councillor Parent	\$4,465	\$2,233

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 2022 there were 12 Regular Sessions of Council held.

A special meeting is held when there are matters that Council determines cannot wait

until a regular meeting or that will require very lengthy discussion. There were three special meetings held in 2022.

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 1 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

Strategic plan:

ECONOMIC

This pillar focuses on ensuring an economically sustainable community that experiences moderate growth, while maintaining a small community feel.

Oromocto will maintain economic development efforts to promote and support local businesses and partner with organizations that have a mandate for regional economic development.

Issued 163 new building permits for a total construction value of \$12,139,402; an increase of 5.4% from \$11.5M in 2021.

Issued 10 permits for new residential construction, a decrease of 37% from 16 permits for new residential construction issued in 2021. However, due to increased activity in multi-unit sector, there were 88 total new dwelling units created in 2022 representing a 347% increase from the 18 total new dwelling units created in 2021.

Continued investment with regional economic development partners including role on the Board of Directors for Ignite Fredericton and the community nomination to the Fredericton Airport Board of Directors and the Southwest Valley Development Corporation.

Supported the Oromocto Chamber of Commerce via its regular reporting to Council as a non-Council committee.





Strategic plan: ENVIRONMENT

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



Continued improvements to the Gateway Nature Trails and the construction of a new visitor information centre in partnership with Government of Canada and Province of New Brunswick.



Council enrolled in the NB Smart Energy Communities Accelerator Program and with the assistance of QUEST Canada, the Town Climate Action Committee worked on developing a Community Energy and Emissions Plan.



Through an Environmental Trust Fund grant from the Province of New Brunswick, the **Town commissioned a Baseline Greenhouse Gas Inventory**, to create a benchmark for setting future greenhouse gas reduction targets.



Strategic plan: 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



The Town, along with the Oromocto First Nation, **redesigned the highway memorial flower bed** to honour those indigenous persons who were victims of the residential school system. In addition, a memorial crosswalk was painted on Waasis Road.



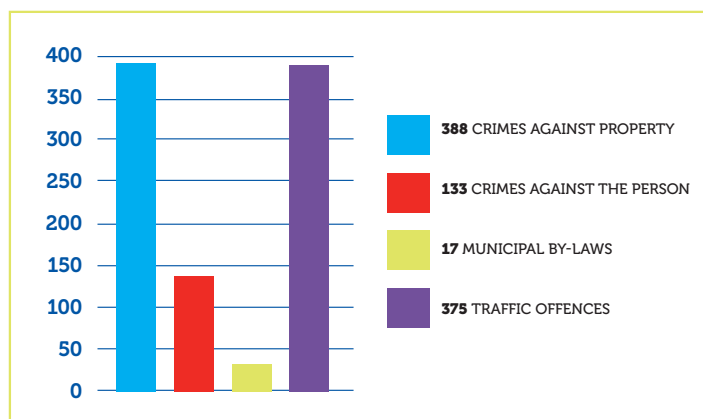
Continued advocacy and liaison with the Provincial Government with regards to obtaining provincial approval for **increased long-term care facilities in Oromocto.**



The Oromocto Fire Department responded to a total of 670 responses (85 fire calls, 137 motor vehicle accidents and 264 medical assist calls).



The Oromocto RCMP detachment issued the following offences in the region:



Strategic plan: CULTURE

Oromocto will retain the small-town culture that is at its heart. It is important to come together to celebrate the arts and culture, recreation and sport, clubs, special events, festivals, education, health, social and business services and environmental projects.

The Town has an incredible wealth of recreation and sport facilities, programs and services available through the municipality, CFB Gagetown and non-profit clubs and organizations. Oromocto will continue to invest in and to forge mutually beneficial partnerships that will enable citizens to be physically, mentally and emotionally healthy.



- ▶▶ **All facilities re-opened** and programming recommenced in full as COVID restrictions were removed. There were outdoor fitness and Zumba programs through the summer at various parks.
- ▶▶ There were **39,217 hours of time reserved** in sport, recreation and cultural facilities in 2022.
- ▶▶ **All sport fields were used** by the adult and youth soccer, baseball and softball associations.
- ▶▶ **Five** Provincial Championship tournaments and **one** Eastern Championships were hosted in 2022.
- ▶▶ **The 3 splash pads** were popular with the warm weather and operated in June, July and August.
- ▶▶ The Town received **10 student employment assistance grants** to help offset wage costs.
- ▶▶ The Town and the LSDs of Burton-Greater Geary, Lincoln and Rusagonis-Waasis continued recreation service cost-sharing agreements that **resulted in the waiver of all non-resident fees** associated with youth and adult sport associations using Town facilities and department programs and courses.
- ▶▶ **Second Nature Outdoors opened** in the Small Craft Centre in late June for its third year of operation.
- ▶▶ The Town held its **official certificate presentation** from the Province as an Age Friendly Community through the Department of Social Development, Province of New Brunswick.
- ▶▶ Recreation Oromocto and Gage Golf partnered in offering a **“Learn to Golf” program for ladies and girls** through a gender-equity grant program offered by CPRA & RNB.
- ▶▶ The Recreation and Tourism, Friends of the Gateway Wetland and Age-Friendly Community Committee’s **met regularly in 2022.**
- ▶▶ The Annual Summer Concerts in the Park series **held nine concerts in 2022** with an average of 90 people in attendance weekly.
- ▶▶ Construction on the **new Visitor Information and Interpretive Centre at Gateway Wetland** was completed. The VIIC had over 3850 visitors to the facility from June to October.
- ▶▶ **Two NB Sport fishing tournaments** were held in Oromocto.
- ▶▶ The Town continued its partnership with Hampton, Grand-Bay Westfield, and the Village of Gagetown on the Lower River Passage marketing cooperative (www.discoverthepassage.com)
- ▶▶ The Town received a **New Horizon for Seniors grant** to assist with the Urban Rural Rides program.
- ▶▶ The annual **Stay Active Oromocto 5K Run** resumed with over 100 participants.
- ▶▶ Oromocto received its second **sculpture through the Sculpture SJ project**, which was placed at the new VIC.
- ▶▶ **Funding was received from ACOA** to help offset five capital projects, RDC through their Community Development Fund and, in partnership with the Oromocto Chamber of Commerce, from ACOA’s Discover Main Street Fund.
- ▶▶ The **Recognition Program** presented Provincial certificates to 99 athletes, coaches and managers and one (1) Maritime/Atlantic award to an athlete.
- ▶▶ The **Disc golf course construction commenced** and the first annual Tournament was held with 40 participants.
- ▶▶ **Special events resumed** in the community including Trail Day, Pioneer Days/Canada Day Celebrations and the Terry Fox Run.

Strategic plan: 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 Base Gagetown leadership, and provincial partners.



Public consultations were held on budget planning and local governance reform.



Legislative requirements regarding committee and Council meetings were met.



The 2022 Annual report was completed and shared on the Town's website.



In November 2022 an election was held for the newly created Lincoln Ward (4) and a by-election held for the vacated position in Ward 2.



PROPERTY TAX RATE



The tax base for Oromocto in 2022 was \$1,360,680,106 and the residential property tax rate was \$1.4051 per \$100 of assessment.

TAXATION CLASSIFICATION	RESIDENTIAL (INSIDE)	COMMERCIAL /INDUSTRIAL
Town Tax Rate	\$1.4051	\$2.1077
Provincial Rate	\$0.0000	\$2.1860
Provincial Surcharge	\$0.0194	\$0.01940
Rate Per \$100 of Assessment	\$1.4245	\$4.3131

A homeowner with a property assessed at \$100,000 was charged \$1,405.10 in local property taxes in 2022. Additionally, the Town provides water and wastewater disposal services. The residential user fee in 2022 was \$ 1.85/m³ + \$ 1.85/m³ = \$3.70/m³ combined. A fixed rate service charge also applied at \$12.00 per quarterly billing.

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 2022, Oromocto provided donations and grants to:**

Canadian Red Cross	\$2,000	Donation
OHS Bursary (2 x \$1,000)	\$2,000	Donation
OHS Safe Grad	\$1,000	Donation
School Grants (8 x \$500)	\$4,000	Donation
Town Social Committee	\$500	Donation
Miscellaneous	\$10,000	Donation
Central Valley Adult Learning	\$4,000	Social
Centre Communautaire Sainte-Anne	\$2,500	Social
Helpline Inc.	\$20,000	Social
Meals on Wheels	\$1,500	Social
Oromocto Community Residences	\$5,000	Social
Oromocto River Watershed Association Inc.	\$5,000	Social
Oromocto Special Care Home Inc.	\$13,000	Social
Oromocto Training and Employment Centre	\$2,000	Social
Sea Cadets 341 Nipigon Oromocto	\$1,000	Social
SPCA	\$15,000	Social
Oromocto Royal Canadian Army Cadets	\$1,000	Social
NB Chapter Black Watch	\$1,500	Social
Lintuhtine Youth Choir	\$3,000	Social
Pioneer Days	\$25,000	Event
Gage Curling Club	\$11,500	Sport
Oromocto Minor Hockey Association	\$25,585	Sport
Oromocto Skating Club	\$3,375	Sport
Oromocto High School Hockey	\$1,415	Sport
Oromocto Ringette Association	\$2,504	Sport

ECONOMIC DEVELOPMENT

ACTIVITIES AND GRANTS

In this report, grants of \$500 or greater are reported.

If more detailed information is required, please contact the Town Hall.

Oromocto Special Care Home Inc.

Oromocto provided a grant of \$13,000 to the Oromocto Special Care Home Inc. for the operation of its existing facility located in the Town, which will result in an increase in property tax base. The funds are used primarily for the clearing of snow from their parking areas.

Oromocto and Area Chamber of Commerce

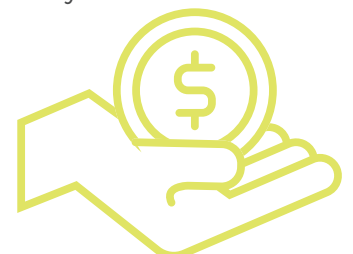
The Town of Oromocto partners with the Oromocto and Area Chamber of Commerce, supporting its operations by providing meeting space for its board of directors' meetings; periodic municipal updates through the lunch and learn series; appoints a liaison Council member to the board of directors (Deputy Mayor Lorraine Dawe); and maintains an annual membership to the Chamber.

Ignite Fredericton

Oromocto has always been a 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. Ignite Fredericton provides advice, resources and tools to help entrepreneurs start or expand their business operations. Whether that includes the development of business plans, providing funding and tax credits for startups, sourcing employment programs or any one of the number of immigration programs; Ignite Fredericton has been a valuable resource to our community.

The Town appoints a representative to the Southwest Valley Development Corporation. This business development organization provides funding to rural businesses either for start up or expansion.

The Town also partners and/or has representation on the board of directors with the Regional Service Commission, Greater Fredericton Airport and the Southwest Valley Development Corporation.



SERVICES



GENERAL SERVICES

Total budget:
\$20,660,297

Total expenditures:
\$21,555,041



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

In 2022, the Council adopted a general operating budget of \$20,660,297. Actual expenditures for the year were \$ 21,555,041 which resulted in a difference of \$894,744.

The Town also has a Utility Operating Budget for water and wastewater disposal services. The approved budget was \$3,486,351.

Actual expenditures for the Utility were \$3,766,691 , a difference of \$280,340 .

General Government Services

Total Budget: \$3,169,642

Total Expenditures: \$3,296,494

This category includes expenditures relating to administering the Town, e.g. Council salaries and expenses (\$92,062); salaries and benefits for the administration of general government services (\$1,244,074); office and administration expenses (\$452,732); municipal building operations and maintenance (\$139,449); legal, professional and auditing fees (\$239,504); liability insurance premiums (\$295,953); municipal property taxes (\$412,220); cost of assessment for properties within the Town (\$263,972), grants to organizations (\$150,179), and payment in lieu of taxes (\$6,349).



Protective Services

Total Budget: \$7,159,921

Total Expenditures: \$7,137,922

These services include expenditures for RCMP services contract (\$1,775,328), police administration (\$ 232,924), police portion of municipal building operations and maintenance (\$115,210), fire administration (\$502,660), firefighting force (\$2,660,976), fire stations operations and maintenance (\$104,914), fire equipment and supplies (\$708,769), fire training (\$70,027), fire dispatching fees (\$130,729), water cost fire protection (\$595,000), emergency measures (\$38,297), animal control (\$54,036), 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 33 volunteer firefighters. The cost of the service is shared across the service area tax base on a proportional basis. Oromocto receives approximately 25% 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 6 times during 2022 due to Covid.

In addition to daily training activities, 6982 person-hours of training was conducted.

Training included:

- Emergency Medical Response Recertification
- Forced Entry Training
- Boat Operations
- Vehicle Stabilization
- Blackout Search Training
- Blue Card Command

Fire personnel responded to a total of 864 incidents in 2022:

- 98 fire calls (12 of which were structure fires)
- 161 motor vehicle accidents
- 403 medical assist calls

SERVICES



Transportation Services

Total Budget: \$3,274,975

Total Expenditures: \$3,557,983

This category includes expenditures related to public works administration and engineering (\$341,748), equipment (\$1,089,485), building operations and maintenance (\$260,876), maintenance of roads and streets, storm sewers, street cleaning/flushing, and traffic services (\$779,774), snow and ice removal (\$587,061), and street lighting/signs (\$499,039). 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 1.4 kms of municipal streets were paved at a cost of \$922,699. Funding consisted of \$531,623 from the operating budget and a contribution from the Provincial Department of Transportation of \$391,076.



Environmental Health Services

Total Budget: \$810,675

Total Expenditures: \$842,490

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 (\$499,522) and dispose of it at the Fredericton Region Solid Waste Commission located on the Wilsey Road in Fredericton (\$231,291). The tipping fee for disposal of residential waste is \$102 per ton. The Town operates a recycling program at a yearly cost of (\$111,677).



Environmental Development Services

Total Budget: \$699,080

Total expenditures: \$662,231

This category includes expenditures for regional co-operation (\$35,656) and beautification of lands and parks (\$626,575).

SERVICES



Recreation and Cultural Services

Total Budget: \$2,164,550

Total Expenditures: \$2,237,984

This category includes expenses for the administration of the recreation services (\$624,930); maintenance of the arena (\$449,255), community recreation centres (\$271,382), playing fields and parks (\$433,511), recreation programs and activities (\$33,199), tourism (\$89,685), marina (\$250,250), and Library (\$85,772) The 2022 provincial SEED program provided funding in the amount of \$11,928 for 4 students to provide activities during the summer. This category is partially funded by user charges which generated revenue of \$558,079 (arena \$205,676; playing fields and parks \$45,793; marina \$232,846; recreation programs \$12,949; and facility rentals \$60,815).



Fiscal Services

Total Budget: \$3,381,454

Total Expenditures: \$3,819,937

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 2022, the Town had principal repayments of \$772,000 and interest payments of \$143,779, capital expenditures of \$2,077,956, and transfers to reserve funds for future expenditures of \$826,202.

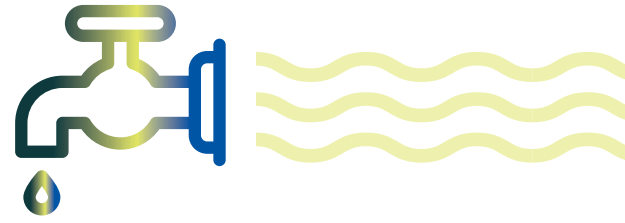
See Table 2 for additional information.



Table 2: General Fund Debt

PURPOSE	YEAR	AMOUNT BORROWED	TERM
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

SERVICES



WATER AND WASTEWATER UTILITY

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 over 3560 properties. Water and sewerage costs have increased in the past five years and the maintenance costs have doubled.

The current billing system was not sustainable. To offset these rising costs, the Town introduced a new fixed service fee in 2021.

Total Budget:
\$3,486,351

Total Expenditures:
\$3,766,691

Water Service

Total Budget: \$1,611,815

Total Expenditures: \$2,186,712

Expenditures include costs of administration and personnel (\$452,421) and transmission and distribution (\$1,734,291).

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 71 km of distribution lines. The water is tested in accordance with the Guidelines for Canadian Drinking Water Quality.

Wastewater Disposal Service

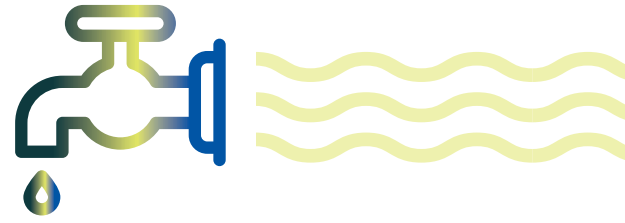
Total Budget: \$1,623,283

Total Expenditures: \$1,316,053

Expenditures include costs of administration and personnel (\$452,420) and system operation and maintenance (\$863,633).

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.

SERVICES



WATER AND WASTEWATER UTILITY

Fiscal Services for Water and Wastewater Utilities

Total Budget: \$251,253

Total Expenditures: \$263,926

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 2022, the Town had principal repayments of \$39,000 and interest payments of \$10,899 which fully paid the remaining long-term debt from 2012. A portion of the 2019 deficit in the amount of \$141,565 and the 2020 deficit in the amount of \$13,251 were funded. A transfer was made to the capital reserve fund in the amount of \$25,000 and a transfer was also made to the operating reserve in the amount of \$34,211. **See Table 3 for additional information.**

Table 3: Water and Wastewater Fund Debt

PURPOSE	YEAR	AMOUNT BORROWED	TERM
Wastewater disposal system upgrade	2012	\$350,000	10 years



APPENDIX

2022 COUNCIL MEETING DATES & ATTENDANCE (in person)

DATE	Mayor Powell	Deputy Mayor Dawe	Councillor Kirkbride	Councillor Henry	Councillor Mawhinney	Councillor Murdock	Councillor Parent
20 Jan 2022	PRESENT	PRESENT	PRESENT	PRESENT	PRESENT	ABSENT	PRESENT
17 Feb 2022	PRESENT	PRESENT	PRESENT	ABSENT	PRESENT	PRESENT	ABSENT
17 Mar 2022	PRESENT	PRESENT	PRESENT	PRESENT	PRESENT	PRESENT	PRESENT
12 Apr 2022	SPECIAL SESSION	PRESENT	PRESENT	PRESENT	PRESENT	PRESENT	PRESENT
21 Apr 2022	PRESENT	PRESENT	ABSENT	ABSENT	PRESENT	PRESENT	PRESENT
19 May 2022	PRESENT	PRESENT	PRESENT	ABSENT	PRESENT	ABSENT	ABSENT
16 June 2022	PRESENT	PRESENT	PRESENT	PRESENT	PRESENT	PRESENT	ABSENT
27 June 2022	PRESENT	PRESENT	PRESENT	PRESENT	PRESENT	PRESENT	ABSENT
21 July 2022	PRESENT	PRESENT	PRESENT	PRESENT	PRESENT	ABSENT	PRESENT
18 Aug 2022	PRESENT	PRESENT	PRESENT	PRESENT	PRESENT	PRESENT	NOT ON COUNCIL
25 Aug 2022	PRESENT	PRESENT	PRESENT	PRESENT	PRESENT	PRESENT	NOT ON COUNCIL
22 Sept 2022	PRESENT	PRESENT	PRESENT	PRESENT	PRESENT	PRESENT	NOT ON COUNCIL
20 Oct 2022	ABSENT	PRESENT	PRESENT	PRESENT	ABSENT	PRESENT	NOT ON COUNCIL
17 Nov 2022	PRESENT	PRESENT	PRESENT	PRESENT	PRESENT	PRESENT	NOT ON COUNCIL
15 Dec 2022	PRESENT	PRESENT	PRESENT	PRESENT	PRESENT	PRESENT	NOT ON COUNCIL

2022 COUNCIL-IN-COMMITTEE MEETING DATES & ATTENDANCE (in person)

DATE	Mayor Powell	Deputy Mayor Dawe	Councillor Kirkbride	Councillor Henry	Councillor Mawhinney	Councillor Murdock	Councillor Parent
18 Jan 2022	PRESENT	PRESENT	PRESENT	PRESENT	PRESENT	PRESENT	PRESENT
15 Feb 2022	PRESENT	PRESENT	PRESENT	PRESENT	PRESENT	PRESENT	PRESENT
15 Mar 2022	PRESENT	PRESENT	PRESENT	PRESENT	PRESENT	PRESENT	PRESENT
19 Apr 2022	PRESENT	PRESENT	PRESENT	PRESENT	PRESENT	PRESENT	PRESENT
17 May 2022	PRESENT	PRESENT	PRESENT	ABSENT	PRESENT	PRESENT	PRESENT
14 June 2022	PRESENT	PRESENT	ABSENT	PRESENT	PRESENT	PRESENT	ABSENT
19 July 2022	PRESENT	PRESENT	PRESENT	PRESENT	PRESENT	PRESENT	PRESENT
16 Aug 2022	PRESENT	PRESENT	ABSENT	PRESENT	PRESENT	PRESENT	PRESENT
21 Sept 2022	PRESENT	PRESENT	ABSENT	PRESENT	PRESENT	PRESENT	NOT ON COUNCIL
18 Oct 2022	PRESENT	PRESENT	PRESENT	ABSENT	ABSENT	PRESENT	NOT ON COUNCIL
09 Nov 2022	PRESENT	PRESENT	PRESENT	ABSENT	PRESENT	PRESENT	NOT ON COUNCIL
15 Nov 2022	PRESENT	PRESENT	ABSENT	PRESENT	PRESENT	PRESENT	NOT ON COUNCIL
13 Dec 2022	PRESENT	PRESENT	PRESENT	PRESENT	PRESENT	PRESENT	NOT ON COUNCIL

The following are a list of some of the events and activities attended by Mayor Powell or Council Members on his behalf in 2022:

APPENDIX 2

MAYOR'S ACTIVITIES

JANUARY:

- Executive Direction Oversight Committee Meeting, 6 January 2022
- RSC 11 Audit Meeting (Zoom), 10 January 2022
- Birthday Event, 12 January 2022
- Covid-19 Update, 13 January 2022
- CAO Meeting, 23 January 2022
- Meeting with OFD Union, 25 January 2022
- Covid-19 Update, 27 January 2022

FEBRUARY:

- RSC 11 Meeting (Zoom), 1 February 2022
- Rec Committee Meeting, 3 February 2022
- Zone 5 Meeting (Zoom), 3 February 2022
- Meeting with Lincoln RSD, 7 February 2022
- Local Governance Meeting, 9 February 2022
- RSC Advisory Committee Meeting, 22 February 2022
- Funeral Service, 24 February 2022
- Fredericton JR Red Wings game, 26 February 2022

MARCH:

- Funeral Service, 1 March 2022
- RSC 11 Meeting, 1 March 2022
- Lincoln Meeting, 7 March 2022
- Discussion, Aging in Care with MP Atwin, 8 March 2022
- RCMP Questionnaire, 10 March 2022
- Fredericton Airport, Meet with Women's Hockey Gold Medal Winners, 14 March 2022
- RCMP Community Meeting, 17 March 2022
- Governance Reform Committee Meeting, 21 March 2022
- Urban/Rural Rides Official Launch, 22 March 2022

APRIL:

- Puck Drop at King's Arrow Arena, 1 April 2022
- Lincoln/Governance Reform Meeting, 4 April 2022
- Ducks Unlimited Dinner & Auction, 9 April 2022
- Earth Day Ceremony, 22 April 2022
- Lincoln Cemetery Meeting, 25 April 2022
- Ignite AGM, 27 April 2022
- National Day of Mourning Ceremony, 28 April 2022

MAY:

- RSC 11 Meeting, 3 May 2022
- East Coast Music Awards Reception, 5 May 2022
- Funeral Service, 7 May 2022
- Sports Recognition Awards Banquet, 10 May 2022
- Airport Authority AGM (Zoom), 13 May 2022
- Community Clean Up, Engineering & Public Works, 14 May 2022
- St. Thomas University Spring Convocation, 17 May 2022
- Annual Oromocto River Watershed Annual Meeting, 18 May 2022
- Town Hall with MP Jenica Atwin, 19 May 2022
- MPSA Meeting, 24 May 2022
- Quarterly Key Leadership Engagement, 30 May 2022
- Advisory Committee Meeting, 31 May 2022

JUNE:

- Federation of Canadian Municipalities Conference, 1 June – 5 June 2022
- Lincoln Town Hall meeting, Lincoln, 6 June 2022
- RSC 11 Meeting (Zoom), 7 June 2022
- Canadian Business Development Corp Annual General Meeting, 13 June 2022
- Lincoln Town Hall meeting, Oromocto, 15 June 2022
- Visitor Information Centre Tour, 17 June 2022
- Attend OFD Ladder sit Opening, 17 June 2022
- Advisory Committee Meeting, 20 June 2022
- Lincoln/Oromocto Meeting, 20 June 2022
- Funeral Service, 21 June 2022
- Birthday Celebration, 26 June 2022
- Retirement Dinner, 26 June 2022
- Regional Meet & Greet, 28 June 2022
- Oromocto Watershed Tour, 29 June 2022
- Change of Command Parade, 30 June 2022

JULY:

- Pioneer Days Parade, 1 July 2022
- OFN Powwow, 2 & 3 July 2022
- Marwood Announcement, 6 July 2022

- RSC 11 Investment Fund, 21 July 2022
- Tourism Signage Engagement Session (Zoom), 22 July 2022
- U19 Softball Championships, 26 July 2022
- RSC 11 Special Meeting, 27 July 2022

AUGUST:

- Meeting with Mayor, New Maryland, 3 August 2022
- RCMP Musical Ride, 4 August 2022
- U11 Softball Tournament, 5 August 2022
- RSC 11 Special Meeting (Zoom), 9 August 2022
- Retirement Luncheon, 9 August 2022
- Saint John Sculpture, 11 August 2022
- Zone 5 Meeting, 11 August 2022
- Black Bear Graduation, 12 August 2022
- French Radio Station, 25th Anniversary, 14 August 2022
- Birthday Celebration, 18 August 2022
- RSC 11 Special Meeting, 22 August 2022
- Rivers to Oceans, 23 August 2022
- RSC 11 Finance Committee Meeting, 26 August 2022

SEPTEMBER:

- Black Watch Association AGM, 3 September 2022
- NB EX Opening Ceremonies, 5 September 2022
- RSC 11 Board Meeting, 8 September 2022
- A Walk in Her Shoes Fundraiser, 11 September 2022
- Town Appreciation Golf Afternoon, 12 September 2022
- Advisory Meeting (Zoom), 13 September 2022
- Remembrance Ceremony in Honour of Queen Elizabeth, 19 September 2022
- MFRC Family Appreciation Day, 23 September 2022
- RSC Advisory Committee Meeting (Zoom), 29 September 2022

OCTOBER:

- Mary Browns Grand Opening, 1 October 2022
- Budget Discussions (Teams), 3 October 2022
- River Summit 2022, 4 October 2022
- RSC 11 Board Meeting (Zoom), 4 October 2022
- Meeting with the MFRC, 6 October 2022
- UMN Annual Conference, 7 – 9 October 2022
- Hanwell Accessibility Trail Opening, 11 October 2022
- OFD Fire Prevention Open House, 13 October 2022
- OPH Foundation Luncheon, 15 October 2022
- Public Budget Presentation, 17 October 2022
- NB Community Living Inclusion, 18 October
- Dr. Recruitment Committee, 27 October 2022
- Legion Poppy Flag Raising, 28 October 2022
- Departmental Budget Presentations, 30 October 2022

NOVEMBER:

- Funeral Service, 1 November 2022
- RSC 11 Board Meeting, 1 November 2022
- Oromocto Regional Doctor Recruitment Committee, 3 November 2022
- Sports Wall of Fame Induction Ceremony, 5 November 2022
- Veteran's Dinner, 6 November 2022
- Remembrance Day Ceremony, Hubbard Elementary, 7 November 2022
- Announcement with Prime Minister, 8 November 2022
- Military Appreciation Night, 10 November 2022
- Remembrance Day Ceremony, 11 November 2022
- Lintuhtine Choir, 13 November
- Pioneer Curling Tournament, 18 November 2022
- Birthday Celebration, 19 November 2022
- Funeral Service, 20 November 2022
- Birthday Celebration, 22 November 2022
- Meeting with Horizon Health, 24 November 2022
- Retirement Celebration, 25 November 2022
- Keep Christ in Christmas Celebration, 27 November 2022
- Funeral Service, 28 November 2022

DECEMBER:

- Christmas Concert, 3 December 2022
- RSC 11 Board of Directors Meeting, 6 December 2022
- Base Commander Holiday Cheer, 7 December 2022
- Fredericton Christmas Tree Ceremony, 8 December 2022
- St. Anne Catholic Church, Ecole St. Anne, 17 December 2022
- Doctor Recruitment Meeting, 20 December 2022

Effective January 01, 2022
with Arena rates effective
September 01, 2022.

Facility Fee prices do not
include HST.

APPENDIX 3

TOWN FACILITY FEE SCHEDULE 2022

ARENA

\$75.78 per hr Monday to Friday 7:00am to 5:00pm
\$158.31 per hr 5:00pm to 11:30pm weekdays and all day Saturday/Sunday

Minor Rate for OMHA, OFS, ORA, OHS \$119.93 per hr. 5:00pm to 11:30pm
and weekdays, and all day Saturday/Sunday

Non-Resident Arena User-Fee \$177.00* per adult/youth
non-resident participant (*HST included)

	Daily	Half Day	Hourly
Hasson Room	\$143.93	\$89.94	\$36.02

SUMMER (April – August)

Daily	(with ice) \$719.50	(no ice) \$283.36
Hourly	(with ice) \$83.95	(no ice) \$36.02

HAZEN PARK CENTRE

	Daily	Half Day	Hourly
Main Hall/Watling Room	\$644.81	\$425.50	N/A
Main Hall	\$376.41	\$241.13	\$47.14
Watling Room*	\$311.75	\$210.58	\$41.55
2nd Floor Meeting Rooms	\$143.73	\$89.95	\$35.45

Security fee: \$83.05 for all evening events where alcohol is served past 10:00pm and all evening events schedule to end after 11:00pm * Community Centre rates the same as Watling Room rates

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 \$2.29 per square foot monthly

Effective January 01, 2022
with Arena rates effective
September 01, 2022.

Facility Fee prices do not
include HST.

APPENDIX 3

TOWN FACILITY FEE SCHEDULE 2022 (CONT'D)

BALL DIAMONDS

Minor Sport Associations	\$24.11 per registered player for the season (includes one (1) tournament)
	\$12.06 per registered intro-level (youngest division) player for the season (includes one (1) tournament)
Single game rate	\$47.97
Single game rate with lights	\$65.96
Adult leagues	\$479.72 per registered team for the season (includes one (1) tournament)
All tournaments	\$23.99 per field per hour (Sat/Sun/holidays)

SPORT (SOCCER/FOOTBALL) FIELDS

Minor Sport Associations	\$24.11 per registered player for the season (not including turf field)
	\$12.06 per registered intro-level (youngest division) player for the season (not including turf field)
Sport Fields	\$107.93 per day
Mini Sport Fields	\$54.99 per day
Waasis Turf Field minor rate	\$42.00 per hour
Waasis Turf Field	\$72.92 per hour
Waasis Turf Field with lights	\$89.94 per hour

Non-Resident Diamond and Sport Field User-Fee \$27.34 per adult/youth non-resident participant

SIR DOUGLAS HAZEN PARK
\$179.92 per day

ANNIVERSARY PARK
\$35.45 per 3 hour event

PAVILLION / BANDSHELL
\$23.99 per 3 hour event

The following groups are exempt:

- Seniors Groups and Non-Profit Groups and Organizations (pending staff review and approval)
- The Non-Profit Group and Organization rate for room rentals is 50% of the regular rate in 2022.

APPENDIX 4

2022 Audited Financial Statements



Consolidated financial statements

Town of Oromocto

December 31, 2022

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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, 2022, 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, 2022, 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 7 on pages 23, 27, and 28 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.

Fredericton, Canada
April 18, 2023



Chartered Professional Accountants

Town of Oromocto

Consolidated statement of operations and accumulated surplus

Year ended December 31

2022

2021

	(schedule 7) <u>Budget</u>	<u>Actual</u>	<u>Actual</u>
Revenue			
Property tax warrant	\$ 16,897,084	\$ 16,897,084	\$ 15,524,821
Unconditional grant	578,884	578,884	576,000
Adjustment for PILT	-	-	-
Other government transfers (schedule 2)	669,646	1,141,587	3,194,125
Services provided to other governments (schedule 2)	1,431,099	1,460,456	1,432,631
Sale of services (schedule 2)	495,846	519,696	466,667
Other revenue from own source (schedule 2)	862,088	892,449	1,005,887
Water and sewer user fees (schedule 2)	2,843,551	2,816,939	2,430,454
Interest	24,100	137,600	59,948
Land sales - Subdivisions	-	4,909	185,810
Gain on disposal of tangible capital assets	-	1,035,314	312,835
Other	135,146	143,381	183,154
	<u>23,937,444</u>	<u>25,628,299</u>	<u>25,372,332</u>
Expenses (schedules 3 & 4)			
General government services	3,437,164	3,465,203	3,449,832
Protective services	7,019,214	6,979,325	6,391,475
Transportation services	5,404,628	5,738,550	5,320,777
Environmental health services	810,675	842,490	785,563
Environmental development services	670,954	662,231	506,158
Recreation and cultural services	2,443,066	2,539,578	2,206,547
Water and sewer	3,716,715	3,972,844	3,640,530
	<u>23,502,415</u>	<u>24,200,221</u>	<u>22,300,882</u>
Annual surplus (schedule 6)	\$ 435,029	\$ 1,428,078	\$ 3,071,450
Accumulated surplus, beginning of year		65,258,122	62,186,672
Accumulated surplus, end of year	\$	\$ 66,686,200	\$ 65,258,122

See accompanying notes to the consolidated financial statements.

Town of Oromocto

Consolidated statement of financial position

Year ended December 31

2022

2021

Financial assets		
Cash and cash equivalents	\$ 5,087,869	\$ 2,664,144
Receivables		
General	987,916	502,321
Federal and provincial governments and their agencies (note 3)	465,538	1,222,806
Land inventory for sale	<u>10,710</u>	<u>67,302</u>
	<u>6,552,033</u>	<u>3,809,788</u>
 Liabilities		
Payables and accruals (note 5)	3,232,077	2,894,118
Long term debt (note 6)	4,914,000	5,725,000
Pension obligation (note 7)	585,700	733,800
Accrued sick leave (note 8)	410,700	364,300
Retirement allowances (note 9)	<u>1,819,600</u>	<u>1,683,000</u>
	<u>10,962,077</u>	<u>11,400,218</u>
 Net debt	<u>(4,410,044)</u>	<u>(6,943,645)</u>
 Non-financial assets		
Tangible capital assets (schedule 1)	71,054,257	72,159,780
Prepaid expenses	<u>41,987</u>	<u>41,987</u>
	<u>71,096,244</u>	<u>72,201,767</u>
 Accumulated surplus	<u>\$ 66,686,200</u>	<u>\$ 65,258,122</u>

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	2022	2021
Annual surplus	\$ 435,029	\$ 1,428,078	\$ 3,071,450
Acquisition of tangible capital assets	(1,643,400)	(2,479,922)	(6,249,257)
Proceeds on disposal of tangible capital assets	-	1,257,896	363,400
Amortization of tangible capital assets	-	3,367,772	3,148,787
Gain on sale of tangible capital assets	-	(1,040,223)	(312,835)
	<u>(1,643,400)</u>	<u>1,105,523</u>	<u>(3,049,905)</u>
Acquisition of prepaid assets	-	41,987	(41,987)
Use of prepaid assets	-	(41,987)	41,987
	<u>-</u>	<u>-</u>	<u>-</u>
Decrease (increase) in net debt	(1,208,371)	2,533,601	21,545
Net debt, beginning of year	-	(6,943,645)	(6,965,190)
Net debt, end of year	<u>\$ (1,208,371)</u>	<u>\$ (4,410,044)</u>	<u>\$ (6,943,645)</u>

See accompanying notes to the consolidated financial statements.

Town of Oromocto

Consolidated statement of cash flows

Year ended December 31

2022

2021

Increase (decrease) in cash and cash equivalents		
Operating activities		
Annual surplus	\$ 1,428,078	\$ 3,071,450
Amortization of tangible capital assets	3,367,772	3,148,787
Gain on sale of tangible capital assets	(1,040,223)	(312,835)
Change in receivables:		
General	(485,595)	195,627
Federal and provincial governments and their agencies	757,268	(858,737)
Land inventory	56,592	37,709
Change in payables and accruals	337,959	475,172
Change in pension obligation	(148,100)	(224,700)
Change in retirement allowances	136,600	(142,200)
Change in accrued sick leave	46,400	14,900
Net cash provided by operating activities	<u>4,456,751</u>	<u>5,689,573</u>
Capital activities		
Acquisition of tangible capital assets	(2,479,922)	(6,249,257)
Proceeds on sale of tangible capital assets	1,257,896	363,400
Net cash used for capital activities	<u>(1,222,026)</u>	<u>(5,885,857)</u>
Financing activities		
Long-term debt repayments	(811,000)	(854,000)
Net cash used for financing activities	<u>(811,000)</u>	<u>(854,000)</u>
Increase (decrease) in cash and cash equivalents	2,423,725	(1,050,284)
Cash and cash equivalents at beginning of year	<u>2,664,144</u>	<u>3,714,428</u>
Cash and cash equivalents at end of year	<u>\$ 5,087,869</u>	<u>\$ 2,664,144</u>

See accompanying notes to the consolidated financial statements.

Town of Oromocto

Notes to the consolidated financial statements

December 31, 2022

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 7 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 November 19, 2021, and the Minister of Local Government on November 30, 2021.

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, 2022

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	Years
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, 2022

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 trustee 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, 2022

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>2022</u>	<u>2021</u>
Canada Revenue Agency (HST rebate)	\$ 262,589	\$ 360,707
Department of Indigenous Services Canada - Atlantic	104,818	33,812
Department of National Defence	98,132	83,653
Regional Development Corporation	-	744,634
	<u>\$ 465,538</u>	<u>\$ 1,222,806</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 \$2,569,587 for the Municipality's operations, which was not in use at year end.

Town of Oromocto

Notes to the consolidated financial statements

December 31, 2022

5. Payables and accruals	<u>2022</u>	<u>2021</u>
Trade payables and accruals	\$ 2,520,152	\$ 1,844,752
Capital projects trade payables	101,278	535,725
Payable to the Department of National Defence	-	9,276
Payable to the Royal Canadian Mounted Police	456,079	342,424
Refundable deposits	<u>154,568</u>	<u>161,941</u>
	<u>\$ 3,232,077</u>	<u>\$ 2,894,118</u>

6. Long-term debt	<u>2022</u>	<u>2021</u>
<u>New Brunswick Municipal Financing Corporation</u>		
Debentures:		
BH22 1.35% - 3.80%, due 2022, OIC #08-0074	\$ -	\$ 39,000
BL22 1.20% - 3.70%, due 2024, OIC #08-0074	118,000	174,000
BM13 0.95% - 3.50% due 2025, OIC #12-0025	468,000	616,000
BW26 1.95% - 2.950% due 2029, OIC #17-0020	<u>4,328,000</u>	<u>4,896,000</u>
	<u>\$ 4,914,000</u>	<u>\$ 5,725,000</u>

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

2023	\$ 789,000
2024	\$ 807,000
2025	\$ 764,000
2026	\$ 617,000
2027	\$ 631,000

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, 2020 and resulted in an overall NB MEPP accrued benefit obligation of \$135,126,100 based on the accounting basis. The 2022 pension obligation is an estimate based on the 2020 actuarial valuation.

Town of Oromocto

Notes to the consolidated financial statements

December 31, 2022

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 5.70%
- The expected rate of return on assets is 5.70% per annum
- Retirement age varies by age and employment category
- Estimated average remaining service life (EARSL) is 14 years

The actuarial valuation prepared as at December 31, 2020, 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 \$833,500, a change of \$191,700 from the December 31, 2019, deficit of \$641,800. Based on the assumptions as at December 31, 2020, 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, 2020, the NB MEPP provides benefits for 294 retirees. Total benefit payments to retirees and terminating employees during 2022 were estimated to be \$4,957,200 (\$6,360,300 in 2021) 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 2022 were estimated to be \$7,421,400 (\$7,235,200 in 2021) 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 79 active employees covered by NB MEPP is 44.9 (as at December 31, 2020)
- Benefit payments were \$949,800 in 2021 and were estimated to be \$889,000 in 2022
- Combined contributions were \$951,200 in 2021 and were estimated to be \$979,800 in 2022

In addition to determining the position of the NB MEPP as it relates to the Town of Oromocto as at December 31, 2020 and December 31, 2021, NB MEPP's actuary performed an extrapolation of the December 31, 2021 accounting valuation to determine the estimated position as at December 31, 2022. The extrapolation assumes assumptions used as at December 31, 2022 remain unchanged from December 31, 2021. The extrapolation also assumes assets return 5.70% 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, 2022

7. Pension obligation (continued)

The results are as follows:

Accrued Benefit liability	<u>2022</u>	<u>2021</u>
Accrued benefit liability at beginning of period	\$ 733,800	\$ 958,500
Pension expense for the year	342,800	249,600
Less Employer contributions	<u>(490,900)</u>	<u>(474,300)</u>
Accrued benefit liability at end of period	<u>\$ 585,700</u>	<u>\$ 733,800</u>

In summary, the accrued benefit liability as it relates to the Town of Oromocto is estimated to be \$585,700 as at December 31, 2022. This compared to \$958,500 as at January 1, 2021 and \$733,800 as at December 31, 2021. 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>2022</u>	<u>2021</u>
Accrued benefit obligation	\$ 24,562,900	\$ 23,560,500
Less Plan assets	<u>23,866,300</u>	<u>23,090,300</u>
Accrued benefit liability at end of period	696,600	470,200
Unamortized experience (gains)/losses	<u>110,900</u>	<u>(263,600)</u>
Accrued benefit liability at end of period	<u>\$ 585,700</u>	<u>\$ 733,800</u>

Total expenses related to pensions include the following components:

Pension Expense	<u>2022</u>	<u>2021</u>
Employer current service cost	\$ 291,400	\$ 258,000
Interest on accrued benefit obligation	1,327,500	1,243,200
Expected return on assets	(1,284,600)	(1,212,800)
Experience loss (gain)	<u>(8,500)</u>	<u>(38,800)</u>
Pension expense	<u>\$ 342,800</u>	<u>\$ 249,600</u>

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

Town of Oromocto

Notes to the consolidated financial statements

December 31, 2022

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>2022</u>	<u>2021</u>
Accrued obligation at beginning of the year	\$ 364,300	\$ 349,900
Expense for the year	113,200	96,300
Benefits paid	<u>(66,800)</u>	<u>(81,900)</u>
Accrued obligation at end of the year	<u>\$ 410,700</u>	<u>\$ 364,300</u>

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

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 2.54%;
- Retirement age for IAFF employees is 60, and 65 for non-bargaining and CUPE members; and
- Expected net excess usage of sick leave is 9.3 hours for non-bargaining, 46.3 hours for CUPE, and 26.0 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, 2022

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>2022</u>	<u>2021</u>
Accrued obligation at beginning of the year	\$ 1,683,000	\$ 1,540,800
Expense for the year	160,500	142,200
Benefit payments	<u>(23,900)</u>	<u>-</u>
Accrued obligation at end of the year	<u>\$ 1,819,600</u>	<u>\$ 1,683,000</u>
Unfunded retirement allowances:	<u>2022</u>	<u>2021</u>
Accrued employee benefit obligation	\$ 1,819,600	\$ 1,683,000
Less: funded amount	<u>(1,311,666)</u>	<u>(1,148,796)</u>
Employee benefit obligation to be funded from revenue	<u>\$ 507,934</u>	<u>\$ 534,204</u>

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

The following summarizes the major assumptions in the valuation:

- Annual salary increase is 3.0%;
- Discount rate used to determine the accrued benefit obligation is 2.54%; and
- Retirement age for IAFF employees is 60, and 65 for non-bargaining and CUPE members.

10. Contingencies & Commitments

- a) The Town has entered into an agreement starting in 2020 for solid waste collection at an annual cost for 2023 of \$466,132 and 2022 \$450,370 (including HST). The agreement expires December 31, 2023.
 - b) In the normal course of the Town's activities, the Town is from time to time named as a defendant in actions for damages and costs allegedly sustained by plaintiffs. The Town intends to defend and negotiate such claims and litigation. The eventual outcome of these claims and litigation is not determinable at year end.
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Town of Oromocto

Notes to the consolidated financial statements

December 31, 2022

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 2022, 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 2022.

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>2022</u>	<u>2021</u>
2022 Deficit	\$ (293,138)	\$ -
2021 Deficit	(371,091)	(371,091)
2020 Deficit	(13,251)	(13,251)
2019 Deficit	<u>(269,880)</u>	<u>(424,696)</u>
	<u>\$ (947,360)</u>	<u>\$ (809,038)</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.

14. Comparative figures

The financial statements have been reclassified, where applicable, to conform to the presentation used in the current year. The changes do not affect prior year earnings.

Town of Oromocto

Schedule 1: tangible capital assets

December 31, 2022

	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 2022	Total 2021
Cost													
Opening cost	\$ 2,659,210	\$ 3,369,726	\$ 16,131,044	\$ 188,356	\$ 2,423,987	\$ 8,826,284	\$ 1,582,913	\$ 52,191,967	\$ 2,748,260	\$ 22,175,899	\$ 833,706	\$ 113,131,352	\$ 106,932,660
Additions and transfers	241,887	62,318	1,852,340	-	268,208	142,113	13,974	543,097	-	189,691	-	3,313,628	6,764,007
Disposals and transfers	(217,673)	-	-	-	-	-	-	-	-	-	(833,706)	(1,051,379)	(565,315)
Closing cost	2,683,424	3,432,044	17,983,384	188,356	2,692,195	8,968,397	1,596,887	52,735,064	2,748,260	22,365,590	-	\$ 115,393,601	\$ 113,131,352
Accumulated amortization													
Opening accumulated Amortization	\$ -	\$ 1,364,149	\$ 6,139,948	\$ 181,441	\$ 1,504,765	\$ 4,839,599	\$ 1,016,586	\$ 18,933,223	\$ 1,130,627	\$ 5,861,234	\$ -	\$ 40,971,572	\$ 37,822,785
Amortization	-	152,202	400,569	3,457	252,963	455,450	174,056	1,490,915	54,965	383,195	-	3,367,772	3,148,787
Disposals	-	-	-	-	-	-	-	-	-	-	-	-	-
Closing accumulated amortization	-	1,516,351	6,540,517	184,898	1,757,728	5,295,049	1,190,642	20,424,138	1,185,592	6,244,429	-	44,339,344	40,971,572
Asset net book value	\$ 2,683,424	\$ 1,915,693	\$ 11,442,867	\$ 3,458	\$ 934,467	\$ 3,673,348	\$ 406,245	\$ 32,310,926	\$ 1,562,668	\$ 16,121,161	\$ -	\$ 71,054,257	\$ 72,159,780
Consists of:													
General fund assets	2,683,424	1,915,693	11,442,867	3,458	934,467	3,673,348	406,245	32,310,926	-	-	-	\$ 53,370,428	\$ 54,227,482
Water & sewer assets	-	-	-	-	-	-	-	-	1,562,668	16,121,161	-	17,683,829	17,932,298
\$ 2,683,424	\$ 1,915,693	\$ 11,442,867	\$ 3,458	\$ 934,467	\$ 3,673,348	\$ 406,245	\$ 32,310,926	\$ 1,562,668	\$ 16,121,161	\$ -	\$ -	\$ 71,054,257	\$ 72,159,780

Town of Oromocto

Schedule 2: consolidated schedule of revenues

Year ended December 31, 2022	2022	2022	2021
	(schedule 7)		
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
Other government transfers			
Gas Tax Funding	\$ 664,446	\$ 664,446	\$ 1,308,701
Regional Development Corporation	-	293,034	976,399
Federal Restart Funding	-	-	500,679
Small Communities Fund	-	-	279,278
Other	5,200	184,107	129,068
	<u>\$ 669,646</u>	<u>\$ 1,141,587</u>	<u>\$ 3,194,125</u>
Services provided to other governments			
Fire protection	\$ 1,088,819	\$ 1,088,819	\$ 1,094,700
Transportation	75,000	74,886	74,905
Other	267,280	296,751	263,026
	<u>\$ 1,431,099</u>	<u>\$ 1,460,456</u>	<u>\$ 1,432,631</u>
Sale of services			
Waste collection fees	\$ 20,664	\$ 21,078	\$ 20,677
Arena operations	203,515	205,676	178,298
Marina and docks	227,182	232,846	213,845
Leisure Services Department	44,485	60,096	53,847
	<u>\$ 495,846</u>	<u>\$ 519,696</u>	<u>\$ 466,667</u>
Other revenue from own sources			
Land and building rentals	\$ 740,868	\$ 790,969	\$ 892,179
Licenses and permits	87,120	78,863	91,584
Fines	300	-	-
Water and sewer connection charges	33,800	22,618	20,804
Ground maintenance recoveries	-	-	1,320
	<u>\$ 862,088</u>	<u>\$ 892,449</u>	<u>\$ 1,005,887</u>
Water and sewerage user charges			
Water user charges	\$ 1,365,995	\$ 1,310,993	\$ 1,171,790
Sewer user charges	1,303,556	1,333,936	1,173,162
Fix rate service charges	174,000	172,010	85,502
	<u>\$ 2,843,551</u>	<u>\$ 2,816,939</u>	<u>\$ 2,430,454</u>

Town of Oromocto

Schedule 3: consolidated schedule of expenses

Year ended December 31	2022	2022	2021
	(schedule 7)		
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
General government services			
Mayor and councillors	\$ 96,848	\$ 92,062	\$ 92,614
Clerk's office	363,443	378,209	605,873
Treasurer's office	576,737	588,826	390,180
General office and administration	148,608	162,832	186,841
Professional fees	141,200	239,504	154,991
Property taxes	445,000	412,220	424,345
Public liability insurance	317,977	295,953	274,604
Employee benefits	256,716	277,039	274,630
Grants to other organizations	163,379	150,179	160,910
Cost of assessment	263,972	263,972	240,763
Payment in lieu of Taxes	6,349	6,349	27,526
Other	482,730	429,349	469,110
Amortization	144,988	144,988	149,055
Pension adjustment	(23,361)	(23,361)	(42,439)
Sick leave and retirement allowance	30,669	30,669	25,691
Provision for bad debts (recovery)	4,000	-	-
Interest	17,910	16,411	15,138
	<u>\$ 3,437,164</u>	<u>\$ 3,465,201</u>	<u>\$ 3,449,832</u>
Protection services			
Fire administration	\$ 494,435	\$ 502,660	\$ 491,753
Firefighting force	2,540,950	2,660,976	2,587,510
Fire station and building	109,905	104,914	163,735
Fire equipment and supplies	526,196	675,555	654,642
Fire training	101,200	70,027	116,233
Fire dispatch	131,300	130,729	104,210
Fire other	38,300	33,214	25,575
RCMP contract	2,023,320	1,775,328	1,363,651
Police administration	227,490	206,695	185,505
Police station and building	111,252	115,210	112,641
Police other	43,701	26,229	38,097
Emergency measures	40,350	38,297	40,509
Animal control services	194,412	203,088	189,667
Amortization	421,788	421,788	352,529
Pension adjustment	(46,722)	(46,722)	(88,142)
Sick leave and retirement allowance	61,337	61,337	53,360
	<u>\$ 7,019,214</u>	<u>\$ 6,979,325</u>	<u>\$ 6,391,475</u>

Town of Oromocto

Schedule 3: consolidated schedule of expenses

Year ended December 31

	2022 (schedule 7)	2022	2021
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
Transportation services			
Administration	\$ 668,604	\$ 341,748	\$ 749,060
General equipment	776,699	1,089,485	718,771
Building maintenance	221,329	260,876	212,590
Non-productive wages	-	-	9,805
Roads and streets	461,840	585,371	495,077
Storm sewers	97,071	127,844	103,965
Snow and ice removal	470,425	587,061	376,092
Street lighting and signs	459,727	499,039	541,896
Traffic services	65,671	66,559	75,412
Amortization	2,039,628	2,039,628	1,926,426
Pension adjustment	(43,385)	(43,385)	(78,348)
Sick leave and retirement allowances	56,956	56,956	47,430
Interest	130,065	127,368	142,601
	<u>\$ 5,404,628</u>	<u>\$ 5,738,550</u>	<u>\$ 5,320,777</u>
Environmental health services			
Collection and recycling	\$ 810,675	\$ 842,490	\$ 785,563
Environmental development services			
Administration	\$ 35,656	\$ 35,656	\$ 35,802
Beautification	635,298	626,575	470,356
	<u>\$ 670,954</u>	<u>\$ 662,231</u>	<u>\$ 506,158</u>
Recreation and cultural services			
Administration	\$ 596,464	\$ 624,930	\$ 578,159
Parks and playgrounds	538,510	546,535	433,992
Rinks and arenas	461,521	449,255	449,361
Marina	223,027	250,250	226,151
Libraries	73,447	85,772	77,206
Community center	75,946	66,430	52,687
Pools	34,105	82,432	26,650
Ball fields	8,390	9,496	10,120
Programs and activities	49,327	33,199	31,205
Tourism	80,694	89,685	45,604
Amortization	296,417	296,375	288,294
Pension adjustment	(16,687)	(16,687)	(32,645)
Sick leave and retirement allowances	21,906	21,906	19,763
	<u>\$ 2,443,066</u>	<u>\$ 2,539,578</u>	<u>\$ 2,206,547</u>

Town of Oromocto

Schedule 3: consolidated schedule of expenses

Year ended December 31	2022	2022	2021
	(schedule 7)		
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
Water and sewer			
Administration	\$ 909,880	\$ 828,668	\$ 735,149
Equipment maintenance	47,525	76,173	81,656
Water supply	1,537,778	1,734,291	1,535,348
Sewer collection and disposal	739,915	863,633	814,255
Amortization	464,993	464,993	432,483
Pension adjustment	(17,945)	(17,945)	16,875
Sick leave and retirement allowances	12,132	12,132	10,855
Interest	14,869	10,899	13,909
Provision for bad debts	<u>7,568</u>	<u>-</u>	<u>-</u>
	<u>\$ 3,716,715</u>	<u>\$ 3,972,844</u>	<u>\$ 3,640,530</u>

Town of Oromocto

Schedule 4: schedule of segment disclosure

December 31, 2022

	General Government	Protection	Transportation	Environmental Health	Environmental Development	Recreation and Cultural	Water & Sewer	2022 Consolidated	2021 Consolidated
Revenues									
Property tax warrant	\$ 2,894,682	5,830,229	\$ 4,793,739	\$ 703,780	\$ 553,199	\$ 2,121,455	\$ -	\$ 16,897,084	\$ 15,524,821
Unconditional grant	99,170	199,740	164,231	24,111	18,952	72,680	-	578,884	576,000
Adjustment for PILT	-	-	-	-	-	-	-	-	-
Other government transfers	14,928	-	479,755	-	-	457,213	189,691	1,141,587	3,194,125
Services provided to other governments	-	1,104,369	356,087	-	-	-	-	1,460,456	1,432,631
Other revenue from own sources	869,831	-	-	-	-	-	22,618	892,449	1,005,887
Sale of services	-	-	-	21,077	-	425,108	-	446,185	466,667
Water and sewer user fees	-	-	-	-	-	-	2,816,939	2,816,939	2,430,454
Interest	76,600	-	13,110	-	-	-	47,890	137,600	59,948
Land sales	4,909	-	-	-	-	-	-	4,909	185,810
Gain on sale of assets	1,035,314	-	-	-	-	-	-	1,035,314	312,835
Other	142,645	-	532	-	-	-	204	143,381	183,154
	5,138,079	7,134,338	5,808,808	748,968	572,151	3,148,613	3,077,342	25,628,299	25,372,332
Expenses									
Salaries and benefits	1,442,138	3,382,309	1,676,477	68,198	506,764	1,214,819	695,420	8,896,125	7,351,090
Goods and services	1,854,358	3,160,613	1,881,506	774,292	155,467	1,023,165	2,807,345	11,656,746	11,696,960
Amortization	144,988	421,788	2,039,628	-	-	296,375	464,993	3,367,772	3,148,787
Interest	16,411	-	127,368	-	-	-	10,899	154,678	171,648
Pension obligation	(23,361)	(46,722)	(43,385)	-	-	(16,687)	(17,945)	(148,100)	(224,699)
Sick leave	7,967	15,933	14,796	-	-	5,690	2,013	46,399	14,899
Retirement allowances	22,702	45,404	42,160	-	-	16,216	10,119	136,601	142,197
Provision for bad debts	-	-	-	-	-	-	-	-	-
	3,465,203	6,979,325	5,738,550	842,490	662,231	2,539,578	3,972,844	24,200,221	22,300,882
Surplus (deficit) for the year	\$ 1,672,876	\$ 155,013	\$ 70,258	\$ (93,522)	\$ (90,080)	\$ 609,035	\$ (895,502)	\$ 1,428,078	\$ 3,071,450

*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, 2022

	General operating reserve	General capital reserve	W&S operating reserve	W&S capital reserve	Trust funds	2022 Total	2021 Total
Accumulated surplus, beginning of year	\$ 671,809	\$ 2,295,912	\$ 42	\$ 319,174	\$ -	\$ 3,286,937	\$ 3,618,361
Transfers from general operating fund (net)	48,968	771,220	-	-	-	820,188	654,992
Transfers from water and sewer operating fund	-	-	34,211	25,000	-	59,211	25,000
Transfers to general capital fund (net)	-	(1,279,638)	-	-	-	(1,279,638)	(1,025,650)
Transfers to water and sewer capital fund	-	-	-	-	-	-	-
Interest earned	13,418	13,110	1	6,615	-	33,144	14,234
Annual surplus	62,386	(495,308)	34,212	31,615	-	(367,095)	(331,424)
Accumulated surplus, end of year	\$ 734,195	\$ 1,800,604	\$ 34,254	\$ 350,789	\$ -	\$ 2,919,842	\$3,286,937

Town of Oromocto

Schedule 5: schedule of reserve and trust funds

December 31, 2022

Council Resolutions regarding transfers to and from reserves:

General Capital Reserve Fund to General Capital Fund

2022-182 RESOLVED: THAT \$1,279,637.81 (one million two hundred seventy-nine thousand six hundred thirty-seven dollars and eighty-one cents) be transferred from the General Capital Reserve Fund to the General Capital Fund. CARRIED

Transfer - General Capital Reserve Fund to General Operating Fund

2022-183 RESOLVED: THAT \$15.14 (fifteen dollars and fourteen cents) be transferred from the General Capital Reserve Fund to the General Operating Fund. CARRIED

Transfer - General Operating Fund to General Capital Reserve Fund

2022-186 RESOLVED: THAT \$771,234.00 (seven hundred seventy-one thousand two hundred thirty-four dollars) be transferred from the General Operating Fund to the General Capital Reserve Fund. CARRIED

Transfer - General Operating Fund to the General Operating Reserve Fund

2022-187 RESOLVED: THAT \$54,968.00 (fifty-four thousand nine hundred sixty-eight dollars) be transferred from the General Operating Fund to the General Operating Reserve Fund. CARRIED

Transfer - General Operating Reserve Fund to the General Operating Fund

2022-188 RESOLVED: THAT \$6000.00 (six 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, 2022

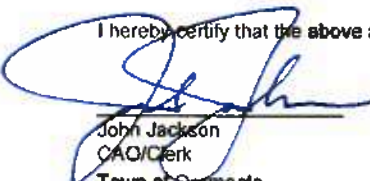
Transfer – Water & Sewer Utility Operating Fund to the Water & Sewer Utility Operating Reserve Fund

2022-189 **RESOLVED: THAT \$34,211.00** (thirty-four two hundred eleven dollars) be transferred from the Water & Sewer Utility Operating Fund to the Water & Sewer Utility Operating Reserve Fund. **CARRIED**

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

2022-190 **RESOLVED: THAT \$25,000.00** (twenty-five thousand dollars) be transferred from the Water & Sewer Utility Operating Fund to the Water & Sewer Utility Capital Reserve Fund. **CARRIED**

I hereby certify that the above are true and exact copies of resolutions adopted at the Regular Session of Council on December 15, 2022.


John Jackson
CAO/Clerk
Town of Oromocto

APRIL 24/23
Date



Town of Oromocto

Schedule 6: schedule of reconciliation of annual surplus

December 31, 2022

	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
2022 annual surplus (deficit) per PSAB for the year	\$ 4,432,083	\$ (2,135,031)	\$ (629,297)	\$ (272,821)	\$ 13,418	\$ 13,110	\$ 1	\$ 6,615	\$ -	\$ 1,428,078
Adjustment to annual surplus (deficit) for funding requirements										
Second previous year's surplus	278,650	-	(154,816)	-	-	-	-	-	-	123,834
Gas tax revenue adjustment	-	(474,755)	-	(189,691)	-	-	-	-	-	(664,446)
Long-term debt principal repayment	(772,000)	772,000	(39,000)	39,000	-	-	-	-	-	-
Water cost transfer	(595,000)	-	595,000	-	-	-	-	-	-	-
Other interfund transfers	(3,559,836)	4,019,286	(59,211)	-	48,968	(508,418)	34,211	25,000	-	-
Disposal of tangible assets	17,455	(17,455)	-	-	-	-	-	-	-	-
Provision for retirement liability	(36,389)	-	10,118	-	-	-	-	-	-	(26,271)
Accrued sick leave	44,386	-	2,013	-	-	-	-	-	-	46,399
Pension adjustment	(130,155)	-	(17,945)	-	-	-	-	-	-	(148,100)
Land sales	56,591	-	-	-	-	-	-	-	-	56,591
Amortization of tangible assets	-	2,902,779	-	464,993	-	-	-	-	-	3,367,772
Total adjustments	(4,696,298)	7,201,855	336,159	314,302	48,968	(508,418)	34,211	25,000	-	\$ 2,755,779
2022 annual fund surplus (deficit)	\$ (264,215)	\$ 5,066,824	\$ (293,138)	\$ 41,481	\$ 62,386	\$ (495,308)	\$ 34,212	\$ 31,615	\$ -	\$ 4,183,857

Town of Oromocto

Schedule 7: schedule of operating budget to PSAB budget

December 31, 2022

	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	\$ 16,897,084	-	-	-	-	-	-	\$ 16,897,084
Unconditional grant	578,884	-	-	-	-	-	-	578,884
Adjustment for PILT	-	-	-	-	-	-	-	-
Other government transfers	5,200	-	664,446	-	-	-	-	669,646
Services to other governments	1,431,099	-	-	-	-	-	-	1,431,099
Sale of services	495,846	-	-	-	-	-	-	495,846
Other revenue from own sources	828,288	628,800	-	(595,000)	-	-	-	862,088
Water and sewerage rates	-	2,843,551	-	-	-	-	-	2,843,551
Interest	10,100	14,000	-	-	-	-	-	24,100
Other income	-	-	-	135,146	-	-	-	135,146
Transfer from other funds and reserves	135,146	-	811,000	(946,146)	-	-	-	-
Second previous year's surplus	278,650	-	-	-	-	-	(278,650)	-
	<u>20,660,297</u>	<u>3,486,351</u>	<u>1,475,446</u>	<u>(1,406,000)</u>	<u>-</u>	<u>-</u>	<u>(278,650)</u>	<u>23,937,444</u>
Expenditure								
General government services	\$ 3,169,642	-	-	115,227	144,988	7,307	-	\$ 3,437,164
Protective services	7,159,921	-	-	(577,110)	421,788	14,615	-	7,019,214
Transportation services	3,274,975	-	-	76,454	2,039,628	13,571	-	5,404,628
Environmental health services	810,675	-	-	-	-	-	-	810,675
Environmental development services	779,134	-	-	(108,180)	-	-	-	670,954
Recreation and cultural services	2,084,496	-	-	56,933	296,417	5,220	-	2,443,066
Water and sewer	-	3,235,098	-	22,437	464,993	(5,813)	-	3,716,715
Provision for bad debts	4,000	7,568	-	(11,568)	-	-	-	-
Adjustment for PILT	6,349	-	-	(6,349)	-	-	-	-
Fiscal services	919,975	53,869	-	(973,844)	-	-	-	-
Second previous year's deficit	-	154,816	-	-	-	-	(154,816)	-
Retirement allowances	162,870	-	-	-	-	(162,870)	-	-
Transfer to the operating reserve fund	-	10,000	-	(10,000)	-	-	-	-
Transfer to the capital reserve fund	644,860	25,000	-	(669,860)	-	-	-	-
Transfer to the general capital fund	1,643,400	-	-	(1,643,400)	-	-	-	-
	<u>20,660,297</u>	<u>3,486,351</u>	<u>-</u>	<u>(3,729,260)</u>	<u>3,367,813</u>	<u>(127,970)</u>	<u>(154,816)</u>	<u>23,502,415</u>
Surplus (deficit) for the year	\$ -	-	1,475,446	2,323,260	(3,367,813)	(127,970)	(123,834)	\$ 435,029

Town of Oromocto

Schedule 8: reconciliation of funding deficit

December 31, 2022

Reconciliation of funding deficit:

	<u>Vested post employment benefits</u>
Liability at December 31, 2022	\$ 1,819,600
Amount of December 31, 2022 liability funded in the current year	(162,870)
Amounts funded in prior years	<u>(1,148,796)</u>
Balance to be funded in future years	<u>\$ 507,934</u>

The Town has an unfunded vesting post-employment liability of \$644,534. There is presently no agreement between the Town of Oromocto and the Province of New Brunswick regarding the funding of this liability.