

## **FOREWORD COMMUNITY PROFILE** 5 OROMOCTO COUNCIL 7 13 PROPERTY TAX RATE 13 14 15 **SERVICES** 15 **GENERAL SERVICES** 16 **17 Protective Services** 17 Transportation Services 17 18 18 19 Fiscal Services 19 Water Service 19 19 20 21 22 23 25

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## MESSAGE FROM THE MAYOR

On behalf of the Town of Oromocto Council I am pleased to present the annual report for the fiscal year 2019.

First, this report has been published and released in Spring 2020 – at a time where NB has just entered the second phase of its COVID-19 pandemic recovery plan. Our thoughts and appreciation to all – we were all impacted by this generational situation and I know that our community will continue to support our recovery as we move forward.

#### A SPECIAL THANKS TO FRONT LINE WORKERS

health care, retail, grocery, first responders, or those
 maintaining and servicing critical infrastructure – you made the difference. THANK YOU.

2019 was a year of collaboration, consultation and construction with our partners and citizens to help Oromocto grow and prosper. This report highlights some of those activities and achievements.

On behalf of Council, we thank you for the opportunity to represent you and to work with you on creating an outstanding community in which to live, work and play. We look forward to working together to build on our successes and to grow our great community.

Sincerely,

ROBERT (BOB) POWELL

## **FOREWORD**

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

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

The 2019 Audited Financial Statements are appended as Appendix IV.

# COMMUNITY PROFILE



### POPULATION

(2016 CENSUS)

Town Boundaries 9,223 persons

Within a 10 KM Radius approximately 25,000 persons

## MAJOR EMPLOYER

Canadian Forces Base Gagetown

Civilian 1,000 Military 6,500

### MAYOR & COUNCIL

Mayor Robert (Bob) Powell
Deputy Mayor Jeff Kirkbride
Councillor Lorraine Dawe
Councillor Kelly Murdock
Councillor Alex Zaporzan
Councillor Sheridan Mawhinney
Councillor Raymond Henry (resigned)

#### **ADMINISTRATION**

Chief Administrative Officer Steven Hart

Assistant Town Clerk Cindy Goguen

Treasurer John Thomson

Planning and Compliance Director John Jackson

Recreation and Tourism Director Bill Jarratt

RCMP Sgt Andrew Griffiths

Staff Sgt Donna Shannon

Fire Chief Chief Jody Price

Town Engineer Steven Basque





Oromocto is located in the Greater Fredericton Area, New Brunswick's knowledge industry capital, with a population of approximately 125,000. Oromocto is home to the Oromocto First Nation and 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 vibrant community with outstanding municipal services, a reliable labour force and an exciting quality of life.

The Oromocto Municipal Building is your source for municipal information regarding your Council, staff contacts, council meeting agendas and minutes, and much more. Please visit our website at WWW.OROMOCTO.CA

# OROMOCTO COUNCIL

The Oromocto council has a mayor and six council members elected every four years. The current council was elected in May 2016. The next municipal election was originally scheduled for May 2020; however, with the pandemic it has been delayed and will be announced by the provincial government in the coming months.



Back row: Councillor K Murdock, Councillor A Zaporzan, Councillor S Mawhinney, Councillor L Dawe, Councillor R Henry (now resigned). Front Row: CAO S Hart, Mayor R Powell, Deputy Mayor J Kirkbride, Treasurer J Thomson

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

#### WARD 1 (Oromocto East Area)

Deputy Mayor Jeff Kirkbride and Councillor Lorraine Dawe

#### WARD 2 (Military Housing Area)

Councillor Alex Zaporzan and Councillor Raymond Henry (resigned due to work commitments on 1 September 2019) creating a vacancy.

#### WARD 3 (Oromocto West Area)

Councillor Sheridan Mawhinney and Councillor Kelly Murdock

## COUNCIL APPOINTMENTS TO COMMITTEES AND ORGANIZATIONS

#### **APPOINTMENT**

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



## REMUNERATION OF COUNCIL

Section 49 of the *Local Governance Act* states that local governments can provide a salary and allowance to mayors and councillors. Salaries and expenses for travelling on local government business outside of Oromocto is authorized in By-Law 307. Payments in 2019 totaled \$88,173 and are detailed in Table 1 below.

TABLE 1: COUNCIL SALARIES AND EXPENSES:

	SALARY	EXPENSE ALLOWANCE
Mayor Powell	\$ 16,056	\$ 8,028
Deputy Mayor Kirkbride	\$ 8,864	\$ 4,432
Councillor Dawe	\$ 7,256	\$ 3,628
Councillor Henry	\$ 4,837	\$ 2,419
Councillor Zaporzan	\$ 7,256	\$ 3,628
Councillor Mawhinney	\$ 7,256	\$ 3,628
Councillor Murdock	\$ 7,256	\$ 3,628



## 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 2019 there were 12 Regular Sessions of Council held.

A special meeting is held when there are matters that Council determines cannot wait until a regular meeting or that will require very lengthy discussion. No special meetings were held in 2019.

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

REFER TO APPENDIX I

for the types and dates of meetings, member attendance and means of participation.

# STRATEGIC PLAN UPDATE

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



**ECONOMIC** 



**ENVIRONMENT** 



SOCIAL



**CULTURE** 



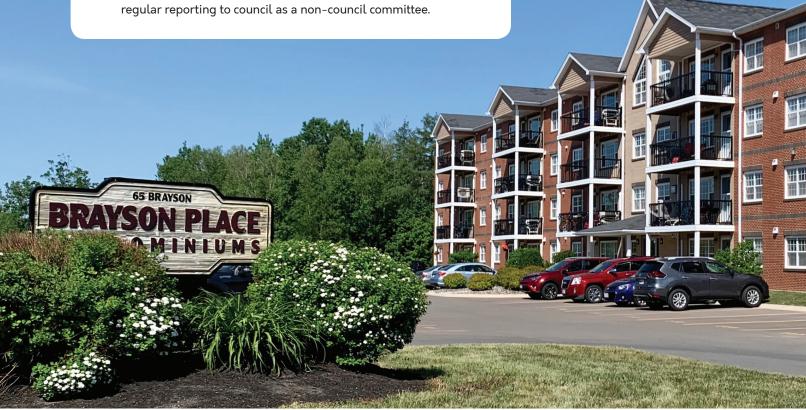
**GOVERNANCE** 



## ECONOMIC

- Issued new building permits for an estimated construction value of approximately \$5.9M, a decrease of 76% from \$24.3M in 2018. Last year's permits were extraordinarily higher due to construction of the new school.
- Issued 14 new dwelling permits, an increase of 27% from 11 in 2018.
- Continued investment with regional economic development partners including a role on the Board of Directors for Ignite Fredericton and a 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. This pillar focuses on ensuring an economically sustainable community that experiences moderate growth, while maintaining a small community feel. Oromocto will maintain economic development efforts to promote and support local businesses and partner with organizations that have a mandate for regional economic development.



The 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.

## ENVIRONMENT

- Continued improvements to the Gateway Nature Trails including the opening of a new section of boardwalk, and designing a new visitor information centre as a future project in partnership with the Government of Canada and the Province of New Brunswick.
- Improved water infrastructure by water main replacements on MacDonald Avenue and resurfacing of MacDonald Avenue, Cowichan Street, Carpenter Drive and Hersey Street.
- Council also entered into an agreement with the University of New Brunswick to develop an urban forest management plan as part of the community's response to the emerald ash borer infestation.

## SOCIAL

- The Town supported the Oromocto First Nation with its hosting of the Welamukotuk 2019 NB Indian Summer Games.
- Completed an age-friendly community survey and finalized and received notification that the Town of Oromocto is formally designated an Age-Friendly Community.
- Continued advocacy and liaison with the Provincial Government with regards to obtaining provincial approval for increased long-term care facilities in Oromocto. In addition, Silvermark was engaged by Council to conduct a seniors' living opportunity analysis.
- Improved transportation infrastructure through the construction or re-surfacing of Carpenter Dr., Cowichan Dr., MacDonald Ave., Cook Crt., Hersey St. and Finnamore St.
- The Oromocto Fire Department responded to a total of 636 responses (388 inside the Town and 248 outside of the Town in 2019).
- The Oromocto RCMP detachment issued the following offences in the region:
  - 344 Traffic Offences in 2019, decreasing from 401 in 2018.
  - 312 Property Crime offenses in 2019, increasing from 330 in 2018.
  - 167 Crimes against persons offenses in 2019, decreasing from 167 in 2018.
  - 43 Municipal By-Law offenses in 2019, increasing from 31 in 2018.

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



Oromocto will retain the smalltown 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.

## **CULTURE**

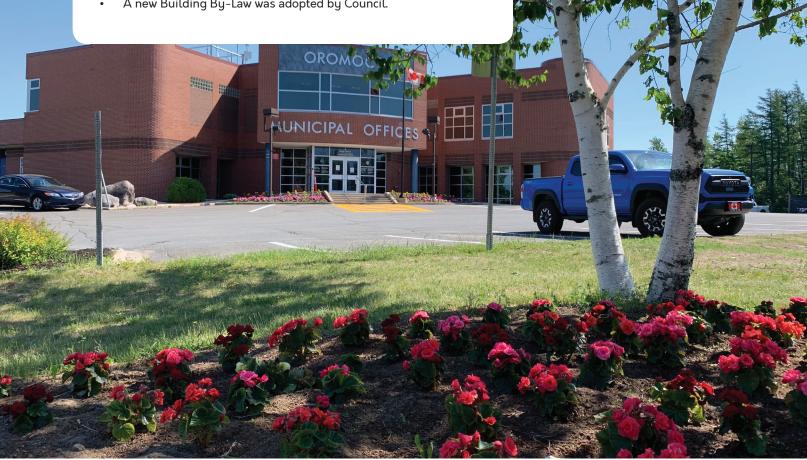
- Provided \$128,650 to support local non-profit organizations.
- Provided \$60,699 in support to recreation and sport associations through Grants to Organizations.
- Supported community special events including Pioneer Days, the NB Indian Summer Games and the summer concert series.
- The Town of Oromocto received notice of approval for a Small Community Fund Grant from the Government of Canada and Province of New Brunswick in support of the construction of a new Visitor Information and Interpretive Centre at Gateway Wetland adjacent to Route 2 exit 303.
- Council has partnered once again with Sculpture Saint John to create a second granite sculpture for the Town in 2020. Due to COVID-19 pandemic this project has been postponed.
- In 2019 the Recreation and Tourism department supported 57 community-based organizations (including not-for-profit volunteer organizations, nongovernmental organizations, schools and military groups), that have an estimated membership total of 7,520 people.
- The direct program offerings were 48 with 910 participants registered. Plus 67 large private receptions and meetings/events were held in the Hazen Centre on weekends with an average attendance estimate of 100 people for a total of 6,700.

## GOVERNANCE

- Continued partnerships with Base Gagetown leadership, and provincial partners.
- Council approved and submitted its Five-Year Capital Investment Plan for the Gas Tax Fund for 2019-2023 for infrastructure improvements.
- Public consultations were held on budget planning.
- Legislative requirements regarding committee and council meetings were met.

A new Building By-Law was adopted by Council.

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.





## PROPERTY TAX RATE

The tax base for Oromocto in 2019 was \$1,203,101,550 and the residential property tax rate was \$1.3851 per \$100 of assessment.

A homeowner with a property assessed at \$100,000 was charged \$1,385.10 in local property taxes in 2019. Additionally, the town provides water and wastewater disposal services on a user fee basis.

The residential user fee in 2019 was  $$1.65/m^3 + $1.65/m^3 = $3.30/m^3$  combined.

TAXATION CLASSIFICATION	RESIDENTIAL (INSIDE)	COMMERCIAL /INDUSTRIAL
Town Tax Rate	\$ 1.3851	\$ 2.0777
Provincial Rate	\$ 0.0000	\$ 2.1860
Provincial Surcharge	\$ 0.0194	\$ 0.01940
Rate Per \$100 of Assessment	\$ 1.4045	\$ 4.2831

NEW BRUNSWICK COMPARISON	RATE
Village of New Maryland	1.2644
Village of Minto	1.3256
Village of Fredericton Junction	1.3292
Town of Grand Bay	1.3700
Town of Oromocto	1.3851
Village of Chipman	1.4000
City of Fredericton	1.4405
Town of Riverview	1.5926
City of Moncton	1.6497
City of Saint John	1.7850



## 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 2019, Oromocto provided donations and grants to:

NON-REPAYABLE DONATIONS AND GRANTS 2019	AMOUNT	PURPOSE
Canadian Red Cross	\$2,000	Donation
OHS Bursary (2 x \$1,000)	\$2,000	Donation
OHS Safe Grad	\$1,000	Donation
School Grants (5 x \$500)	\$2,500	Donation
Town Social Committee	\$500	Donation
Miscellaneous	\$2,150	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
Navy League of Canada	\$1,000	Social
Oromocto Community Residences	\$5,000	Social
Oromocto Public Hospital Foundation	\$5,000	Social
Oromocto River Watershed Assoc. Inc.	\$5,000	Social

NON-REPAYABLE DONATIONS AND GRANTS 2019	AMOUNT	PURPOSE
Oromocto Special Care Home Inc.	\$32,500	Social
Oromocto Training and Employment Centre	\$2,000	Social
Sea Cadets 341 Nipigon Oromocto	\$1,000	Social
SPCA	\$15,000	Social
Girl Guides of Canada	\$2,000	Rec
Lintuhtine Youth Choir	\$1,000	Rec
Arena Des Canadiens Inc.	\$5,550	Event
Oromocto Pioneer Days	\$25,000	Event
Gage Curling Club	\$11,500	Sport
Kidsport NB	\$1,000	Sport
Oromocto Minor Hockey Assn	\$24,822	Sport
Oromocto Skating Club	\$9,581	Sport
Oromocto High School Hockey	\$1,089	Sport
Oromocto Ringette Association	\$3,157	Sport

## ECONOMIC

## DEVELOPMENT ACTIVITIES & GRANTS

### RCMP FACILITY

The Town completed \$100,000 in renovations and security upgrades as leasehold improvements to the RCMP facility co-located with the Municipal Building.

#### OROMOCTO SPECIAL CARE HOME INC.

Oromocto provided a grant of \$32,500 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 & 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 (Councillor 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 advise, 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.

#### SOUTHWEST VALLEY DEVELOPMENT CORPORATION

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.

### FREDERICTON AQUATICS FACILITY PROJECT

Council provided a one-time contribution of \$1,500 to support the initial planning process related to the Fredericton Aquatics Facility Project.

### ALZHEIMER SOCIETY OF NEW BRUNSWICK

Council partnered with the Alzheimer Society of New Brunswick to provide a satellite office for that organization one day a week located at the Oromocto Municipal Building. It also supported their IG Wealth Management Walk for Alzheimer's raising \$9,004 to support the work of the society.

Local government budgets and services are established in accordance with a standardized classification system. In 2019, the council adopted a general operating budget of \$18,568,223. Actual expenditures for the year were \$19,001,360.

The Town also has a Utility
Operating Budget for water
and wastewater disposal
services. The approved
budget was \$2,581,276.
Actual expenditures for the
Utility were \$3,286,859.

## GENERAL SERVICES TOTAL

EXPENDITURES: \$19,001,360

### GENERAL GOVERNMENT SERVICES

Total Expenditures: \$3,076,082

This category includes expenditures relating to administering the town, e.g. council salaries and expenses (\$88,173); salaries and benefits for the administration of general government services (\$1,155,914); office and administration expenses (\$522,841); municipal building operations and maintenance (\$151,007); legal, professional and auditing fees (\$93,414); liability insurance premiums (\$214,235); municipal property taxes (\$427,747); cost of assessment for properties within the town (\$233,402), and grants to organizations (\$189,349).



#### PROTECTIVE SERVICES

Total Expenditures: \$6,244,374

These services include expenditures for RCMP services contract (\$1,345,975), police administration (\$203,806), police portion of municipal building operations and maintenance (\$136,803), fire administration (\$529,956), firefighting force (\$2,489,280), fire stations operations and maintenance (\$132,551),fire equipment and supplies (\$586,585), fire training (\$81,021), fire dispatching fees (\$102,508), water cost fire protection (\$425,000), emergency measures (\$26,025), animal control (\$35,812), 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 fire fighters. The cost of the service is shared across the service area tax base on a proportional basis. Oromocto receives approximately 22% of the operating costs from the three local service districts through the Province of New Brunswick.

The Oromocto Fire Chief is the emergency measures committee training officer. The Emergency Measures Committee met eight times and participated in the provincial-wide emergency operations exercise, Brunswick Bravo; and assisted the Regional Operations Centre during the 2019 Spring Freshet.

In addition to daily training activities, 7,842 person-hours of training was conducted.

### TRANSPORTATION SERVICES

Total expenditures: \$3,623,609

This category includes expenditures related to public works administration and engineering (\$1,143,877), equipment (\$655,556), building operations and maintenance (\$280,650),maintenance of roads and streets, storm sewers, street cleaning/flushing, and traffic services (\$610,681), snow and ice removal (\$510,342), and street lighting/signs (\$422,503). 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 4 kms of municipal streets were paved at a cost of \$1,700,000. Funding consisted of \$1,314,633 from the Town's Gas Tax Funding Grant and \$400,000 from the operating budget. (See Fiscal Services).

#### ENVIRONMENTAL HEALTH SERVICES

Total expenditures: \$549,810

Environmental Health Services includes expenditures related to solid waste collection and disposal, as well as recycling. The town has a three-year contract with FERO to collect solid waste generated by town residents (\$268,290) and dispose of it at the Fredericton Region Solid Waste Commission located on the Wilsey Road in Fredericton (\$209,707). The tipping fee for disposal of residential waste is \$90 per ton. The town operates a recycling program at a yearly cost of (\$71,813).

### ENVIRONMENTAL DEVELOPMENT SERVICES

Total expenditures: \$619,421

This category includes expenditures for regional co-operation (\$36,871) and beautification of lands and parks (\$582,550).

### RECREATION AND CULTURAL SERVICES



Total expenditures: \$1,825,999

This category includes expenses for the administration of the recreation services (\$527,263); maintenance of the arena (\$425,112), community recreation centres (\$154,910), playing fields and parks (\$370,577), recreation programs and activities (\$30,448), tourism (\$50,843), marina (\$170,541), and Library (\$96,305) The 2019 provincial SEED program provided funding in the amount of \$1,793.40 for one student to provide activities during the summer. This category is partially funded by user charges which generated revenue of \$517,482 (arena \$227,793; playing fields and parks \$51,023; marina \$162,175; recreation programs \$20,246; and facility rentals \$56,245).

#### FISCAL SERVICES

Total expenditures: \$3,062,065

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

In 2019, the Town issued and sold to the New Brunswick Municipal Finance Corporation a debenture in the amount of \$6M for the construction of the new Engineering and Public Works building.

In 2019, the town had principal repayments of \$193,000 and interest payments of \$222,383, capital expenditures of \$1,894,357, and transfers to reserve funds for future expenditures of \$752,325.

See Table 2 for additional information.

#### TABLE 2: GENERAL FUND DEBT

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

# WATER & WASTEWATER UTILITY



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 3503 properties.

### WATER SERVICE

Total expenditures: \$1,396,973

Expenditures include costs of administration and personnel (\$429,867) and transmission and distribution (\$967,106).

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. Watermain upgrades continued with funding of (\$830,438) from the town's Gas Tax Funding grant.

### WASTEWATER DISPOSAL SERVICE

Total expenditures: \$1,273,218

Expenditures include costs of administration and personnel (\$429,866) and system operation and maintenance (\$843,352).

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

# WATER & WASTEWATER UTILITY

#### FISCAL SERVICES FOR WATER & WASTEWATER UTILITIES

Total expenditures: \$616,668

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 2019, the town had principal repayments of \$91,000 and interest payments of \$17,164. The 2014 deficit in the amount of \$67,748 and the 2017 deficit in the amount of \$62,102 were funded, a bad debt provision was made for \$12,023, a transfer was made to the capital reserve fund in the amount of \$25,000, and capital expenditures were \$341,631. See Table 3 for additional information.

TABLE 3: WATER & WASTEWATER FUND DEBT

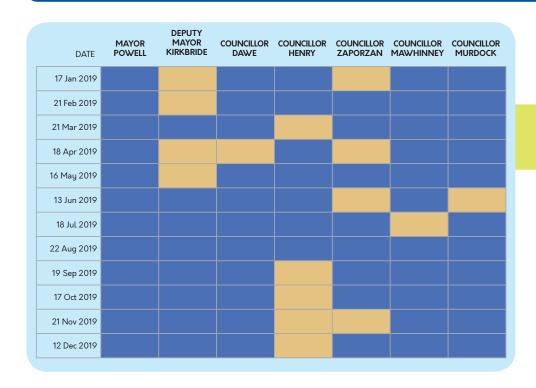
PURPOSE	YEAR		AMOUNT BORROWED	TERM
Water Tower		2011	\$527,000	10 years
Wastewater [ System Upgr		2012	\$350,000	10 years

Council authorized the Treasurer to write-off the delinquent, uncollectible bad debts from the Water & Sewer Operating Accounts Receivable.



## APPENDIX I

## COUNCIL MEMBERS' ATTENDANCE





COUNCIL MEETING DATES & ATTENDANCE (in person)

PRESENT ABSENT

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

DATE	MAYOR POWELL	DEPUTY MAYOR KIRKBRIDE	COUNCILLOR DAWE	COUNCILLOR HENRY	COUNCILLOR ZAPORZAN	COUNCILLOR MAWHINNEY	COUNCILLOR MURDOCK
15 Jan 2019							
13 Feb 2019							
19 Feb 2019							
13 Mar 2019							
19 Mar 2019							
16 Apr 2019							
14 May 2019							
11 Jun 2019							
16 Jul 2019							
20 Aug 2019							
11 Sep 2019							
17 Sept 2019							
09 Oct 2019							
15 Oct 2019							
13 Nov 2019							
19 Nov 2019							
10 Dec 2019							

## APPENDIX II

## 2019 MAYOR'S ACTIVITIES

#### JANUARY:

- Retirement Event, 3 January 2019
- Community Policing Meeting, 8 January 2019
- Regional Service Commission 11 Meeting, 10 January 2019
- OHS Hockey Game Puck Drop, 11 January 2019
- Funeral Visitation, 12 January 2019
  Crime Stoppers Flag Raising Ceremony, 14 January 2019
  NB Road Builders Annual Gala, 16 January 2019

- Chamber of Commere Breakfast, 17 January 2019

  Meeting with Matt DeCourcey, 17 January 2019
- Firefighters' Curling Opening Ceremonies, 18 January 2019
- Funeral Visitation, 18 January 2019
- Oromocto Galleria 5th Anniversary, 18 January 2019
- Oromocto Training and Employment Breakfast, 19 January 2019
- Funeral, 19 January 2019
- Army Brat Reunion Meeting, 21 January 2019
- Birthday Celebration, 22 January 2019
- Bi-Annual Meeting, 23 January, 2019
- Hubbard School Read to Kids Day, 25 January 2019
- Big Brothers, Big Sisters Breakfast, 26 January 2019
- Army Brats Reunion Meeting, 28 January 2019
- Sour Grape 20th Anniversary, 28 January 2019
- Opportunities NB Announcement, 31 January 2019
- Birthday Celebration, 2 February 2019
- Pride Heroes at Government House, 4 February 2019
- CBC Movie Kinsella Auditorium STU, 4 February 2019
- RSC 11 Board Meeting, 5 February 2019 • Immigration Summit, 8 February 2019
- Geary School Breakfast, 9 February 2019
- Funeral Service, 11 February 2019
- Funeral Service, 15 February 2019
- Army Brats Reunion Meeting, 18 February 2019
   Forestry Complex Tour, 19 February 2019
- Indigenous Announcement UNB Currie Centre, 21 February 2019
- Retirement Event, 23 February 2019
- Anniversary Event, 26 February 2019
- Oromocto Watershed AGM, 27 February 2019
- Chamber Business Awards Dinner, 28 February 2019

- Legion Meeting, 1 March 2019
- Gage Curling Club Breakfast, 3 March 2019
   RSC 11 Board Meeting, 5 March 2019
- Mefloquine Vaccine Meeting at Days Inn, 9 March 2019
- Army Brats Reunion Meeting, 11 March 2019
- Oromocto Training and Employment Breakfast, 16 March 2019
- Peewee Hockey Tournament, 16 March 2019
- Afghanistan War Memorial Service, 17 March 2019
- Funeral Visitation, 19 March 2019
- Funeral, 20 March 2019
- RSC 11 Audit Meeting, 20 March 2019
- Retirement Function, 22 March 2019
- Funeral, 23 March 2019
- New Citizens' Ceremony Currie Centre, 25 March 2019
- Age Friendly Celebration New Maryland, 26 March 2019
- King's Arrow Arena Banners Ceremony, 27 March 2019
- United Way Awards, 28 March 2019
- Hockey Tournament Ceremonial Puck Drop, 29 March 2019
- RSC 11 Board Meeting, 2 April 2019
- Hansen Art Gallery, 3 April 2019 • UNB Powwow, 4 April 2019
- Army Brats Reunion Meeting, 8 April 2019
- Funeral Visitation, 16 April 2019
- Funeral, 17 April 2019
- Planet Hatch, 17 April 2019
- Funeral Visitation, 17 April 2019
- Overcoming Poverty at the Ville, 18 April 2019
  Funeral Service, 18 April 2019
  OHS Grad Breakfast, 20 April 2019

- Army Brats Reunion Meeting, 22 April 2019
- Pioneer Gardens Annual General Meeting, 23 April 2019
- Funeral, 24 April 2019
- OFN Summer Games Meeting, 25 April 2019
- National Day of Mourning Ceremony, 26 April 2019
   Retirement Event, 26 April 2019
- RSC 11 Board Meeting, 26 April 2019
- Retirement Event, 27 April 2019
- Linthutine Choir 35th Annual Concert, 27 April 2019
- NBCC Service Day Oromocto SPCA, 1 May 2019
- Ridgeview School Powwow, 2 May 2019
   Band Hall Certificate Presentation, 6 May 2019
- Army Brats Reunion Meeting, 6 May 2019
- Lincoln Cemetery Clean Up, 6 May 2019
- Funeral Visitation, 8 May 2019
- Funeral, 9 May 2019
- Birthday Celebration, 11 May 2019
- Air Cadets Review, 11 May 2019

- Linthutine Choir, 12 May 2019
- Chamber of Commerce Meet and Greet, 13 May 2019
- STU Convocation Dinner, 13 May 2019
- STU Convocation, 14 May 2019
- Airport Annual General Meeting, 15 May 2019
- OHS Musical, 15 May 2019
- OHS Native Studies Awareness Day, 16 May 2019
- Funeral Visitation, 21 May 2019
- Town of Oromocto Annual Recognition Banquet, 21 May 2019
   Sunrise Geremony OFN, 21 May 2019
   Army Brats Reunion Meeting, 22 May 2019
   Sweat Lodge at Lindsey Valley, 22 May 2019

- Alzheimer's Walk, 23 May 2019
- OFN Powwow, 24 May 2019
- Hanwell Place Opening, 24 May 2019
- Sea Cadets Parade, 25 May 2019
- Birthday Event, 25 May 2019
- Army Vets Motorcycle Ride at Legion, 25 May 2019
- Summerhill School Visit, 28 May 2019

#### JUNE

- Oromocto Safety and Supply Opening, 4 June 2019
- RSC 11 Board Meeting, 4 June 2019
- Fish Friends Field Day Lindsey Valley, 5 June 2019
- IHA Presentation Planet Hatch, 6 June 2019
- OHS Citizenship Awards, 6 June 2019
- Public Safety Review in New Maryland, 6 June 2019 • Immigration Fredericton Convention Centre, 7 June 2019
- Retirement Event, 7 June 2019
- Williams Seafood Grand Opening, 8 June 2019
- Association of Community Living Luncheon, 11 June 2019
- Funeral Visitation, 11 June 2019 • Fredericton Direct Charge Co-op 45th Anniversary, 13 June 2019
- NBCC Celebrations, 13 June 2019
- Community Policing Meeting, 13 June 2019 OFD Annual Ladder Sit Opening Ceremonies, 14 June 2019
- Retirement Event, 14 June 2019
- Oromocto Boat Club BBQ, 14 June 2019
- Oromocto Training and Employment Breakfast, 15 June 2019
- Robin Hanson Sculpture Unveiling, 15 June 2019
- Oromocto 5km Run, 16 June 2019
- OHS Prom, 18 June 2019
- OHS Bursary Presentation, 18 June 2019
- Hubbard School Year-End Celebration, 18 June 2019 • Oromocto Training and Employment Annual General Meeting, 18 June 2019
- DECH Pediatrics Unveiling Ceremony, 19 June 2019 • Military Family Resource Centre BBQ, 19 June 2019
- NBCC Graduation, 24 June 2019
- Army Brats Reunion Meeting, 25 June 2019
  Change of Command Parade, 26 June 2019
- Team Canada Men's Softball OHS, 26 June 2019
- Army Brats Reunion Meet and Greet, 26 June 2019
- Pioneer Pete Activities, 27 June 2019
- Army Brats Reunion Breakfast OHS, 27 June 2019 • Army Brats Reunion Dinner and Dance, 27 June 2019
- Pioneer Pub Event, 28 June 2019
- Pioneer Days Opening Ceremonies, 28 June 2019 • Retirement Event, 30 June 2019
- Pioneer Days Activities, 1 July 2019
- OFN Powwow Social BBQ, 5 July 2019
- Funeral Visitation, 6 July 2019
- OFN Powwow and Traditional Feast, 6 July 2019 • Pioneer Days Committee Appreciation Event, 10 July 2019
- Army Brats Reunion Wrap Up Meeting, 11 July 2019
- Anniversary Event, 12 July 2019 • Change of Command Parade, 12 July 2019
- Funeral Visitation, 12 July 2019
- Speedway 660 Tribute Event, 12 July 2019 Change of Command Event, 15 July 2019
- John Wood Dinner and Auction, 18 July 2019
- Change of Command Parade, 19 July 2019
- Tim Horton's Day Special Olympics, 20 July 2019 Wedding Anniversary Event, 20 July 2019
- Recreation and Tourism BBQ, 27 July 2019
- Change of Command Parade, 30 July 2019
- Anniversary Event, 5 August 2019
- NB Indian Games, 6 August 2019
- Jake Allen Golf Tournament, 7 August 2019 • Black Bear Graduation, 8 August 2019

- Burton Lions Club Breakfast, 10 August 2019
- Millennial Award Presentation, 13 August 2019 Gateway Wetlands Announcement, 14 August 2019
- Funeral Visitation, 14 August 2019

Funeral Service, 10 August 2019

- Bushman Competition, 15 August 2019
- Acadian Day, City Hall, 15 August 2019
- UMNB Zone 5 Meeting, 22 August 2019
   Retirement Event, 23 August 2019
- Robin Hanson Sculpture Unveiling, 24 August 2019
- Birthday Celebration, 30 August 2019
- Neighbourhood Block Party, 31 August 2019

#### • Opening of Fredericton Exhibition, 2 September 2019

- RSC 11 Board of Directors Meeting, 5 September 2019 Biker Rally Send Off, Griffins Pub, 7 September 2019 • Walk a Mile in Her Shoes, 8 September 2019
- Community Policing Meeting, 10 September 2019
- John Wood Golf Tournament, 14 September 2019 • Tri County Complex 10th Anniversary, 14 September 2019
- Terry Fox Run, 15 September 2019
- Wendell Betts, COPD Warrior Event, 17 September 2019 Military Family Resource Centre Event, 17 September 2019
- Chamber of Commerce Meet and Greet, 18 September 2019
- United Way Luncheon, 19 September 2019
- Military Family Resource Centre BBQ, 19 September 2019
- Association of Community Living AGM, 20 September 2019
- OFN Fall Summit, 26 September 2019
- Stuff a Bus, 28 September 2019 Portage Recognition Ceremony, 29 September 2019
- Enbridge Gas New Sign Unveiling, 1 October 2019 • RSC 11 Meeting, 1 October 2019
- UMNB Annual Conference, 4-6 October 2019
- Fredericton Age Friendly Award City Hall, 8 October 2019 Citizenship Ceremony OHS, 9 October 2019
- Oromocto Fire Department Open House, 10 October 2019
- Ceremonial Puck Drop, 14 October 2019 • Funeral Service, 16 October 2019
- Oromocto Training and Employment Centre Breakfast, 19 October 2019
- Funeral Visitation, 22 October 2019 • Funeral Service, 23 October 2019
- RSC 11 Special Meeting, 24 October 2019
- Poppy Campaign Kickoff, 25 October 2019 Birthday Celebration Event, 25 October 2019
- Indigenous Gala, 25 October 2019
- Robin Hanson Art Gallery, 1st Anniversary, 26 October 2019
- Birthday Celebration Event, 27 October 2019
- Dementia Inclusive Space Meeting 30 October 2019 • Employee Breakfast - 31 October 2019
- NOVEMBER • Oromocto and Area Hall of Fame, 1 November 2019
- Legion Veterans' Dinner, 3 November 2019
- Community Policing Meeting, 5 November 2019 • Hubbard Avenue School Remembrance Day Ceremony, 6 November 2019
- No Stone Left Alone Event, St. Vincent de Paul Cemetery, 7 November 2019 Municipal Police Service Agreement – 7 November 2019
- Military Appreciation Night Puck Drop Grant Harvey Arena, 7 November 2019
- Geary Lions Centre Breakfast, 9 November 2019 Remembrance Day Service, 11 November 2019
- Funeral Service, 14 November 2019
- Wounded Warriors Event, 15 November 2019 Oromocto Training and Employment Centre Breakfast, 16 November 2019
- Oromocto and Area Chamber of Commerce Breakfast, 20 November 2019 OHS Girls Hockey Breakfast, 23 November 2019
- New Maryland Christmas Open House, 28 November 2019
   Oromocto Galleria Christmas Social, 29 November 2019

#### • Linthutine Choir Christmas Event, 30 November 2019

- DECEMBER
- Christ in Christmas Event. 1 December 2019
- Funeral Service, 2 December 2019 • RSC 11 Board of Directors Meeting, 3 December 2019 Base Commander's Christmas Reception, 4 December 2019
- Elders Tea at OHS, 5 December 2019 Oromocto River Watershed AGM and Dinner, 5 December 2019
- Mayor's Annual Holiday Reception, 5 December 2019
- OHS Girls Home Opener Puck Drop, 6 December 2019 Funeral Visitation, 6 December 2019 • Town of Oromocto Staff Christmas Dinner, 7 December 2019
- Funeral Service, 7 December 2019 • Military Family Resource Centre Christmas Social, 11 December 2019
- Big Brothers, Big Sisters Christmas Event, 11 December 2019 • Funeral Visitation, 13 December 2019
- Finnamore Street Extension Opening, 16 December 2019
- RSC 11 Board of Directors Meeting, 19 December 2019
- Retirement Event, 19 December 2019

• NB Indian Games Events and Closing Ceremony, 9 August 2019

## APPENDIX III

## 2019 USER CHARGES

**ADOPTED BY COUNCIL: 13 Dec 2018** 

2.3% increase over 2018 rates (2017 CPI all items NB)

Effective January 01, 2019 with Arena rates effective September 01, 2019 Facility Fee prices do not include HST

### **ARENA**

**\$69.32** per hr. Monday to Friday 8:00am to 5:00pm

\$150.16 per hr. 5:00pm to 11:30pm weekdays and all day Saturday/Sunday

Summer Daily (April-Aug) Summer Hourly (April-Aug)

\$693.00 \$80.85

Minor Rate for OMHA, OFS, ORA, OHS \$115.50 per hr. 5:00pm to 11:30pm and prior to 8:00am weekdays, and all

day Saturday/Sunday

Non-Resident Arena User-Fee \$170.43\* per adult/youth non-resident participant (\*HST included)

Hasson Room Daily Half Day Hourly

\$138.61 \$86.62 \$34.69

### HAZEN PARK CENTRE

	Daily	Half Day	Daily Prime*	Half Day Prime*	Hourly
Main Hall/Watling Room	\$477.71	\$315.09	\$620.99	\$409.78	N/A
Main Hall	\$278.99	\$178.57	\$362.51	\$232.22	\$45.40
Watling Room	\$223.19	\$156.23	\$300.23	\$202.80	\$40.02
2nd Floor Meeting Rooms	\$138.61	\$86.63	N/A	N/A	\$34.14

Security fee: \$79.99 for all evening events where alcohol is served past 10:00pm and all evening events schedule to end after 11:00pm / \*Prime rate charge: 1 June to 30 Sept

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

Office space for commercial purposes: \$2.20 per square foot monthly

## APPENDIX III

## 2019 USER CHARGES

### BALL DIAMONDS

Minor Sport Associations \$22.73 per registered player for the

season (includes one (1) tournament)

\$11.37 per registered intro-level player

for the season (includes one (1) tournament)

\$46.20 Single game rate

\$63.53 Single game rate with lights

\$462.00 per registered team Adult leagues

for the season (includes one (1) tournament)

All tournaments \$23.10 per hour (Sat/Sun/holidays)

### SPORT (SOCCER/FOOTBALL) FIELDS

Minor Sport Associations \$22.73 per registered player for the season

(not including turf field)

\$11.37 per registered intro-level player for the season

(not including turf field)

Sport Fields \$103.95 per day Mini Sport Fields

**\$52.87** per day

Waasis Turf Field minor rate \$40.46 per hour Waasis Turf Field \$69.31 per hour

Waasis Turf Field with lights \$86.62 per hour

Non-Resident Diamond and Sport Field User-Fee \$26.34 per adult/youth non-resident participant

**SIR DOUGLAS HAZEN PARK ANNIVERSARY PARK PAVILLION / BANDSHELL** 

**\$173.27** per day \$34.66 per hour **\$21.01** per event

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

## APPENDIX IV

## 2019 AUDITED FINANCIAL STATEMENTS



Consolidated financial statements

Town of Oromocto

December 31, 2019

#### **Town of Oromocto**

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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, 2019, 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, 2019, and the results of its operations, changes in net debt, and cash flows for the year then ended in accordance with Canadian public sector accounting standards.

#### **Basis for Opinion**

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

#### Other matter

Our audit was conducted for the purposes of forming an opinion on the consolidated financial statements taken as a whole. Schedules 5, 6, and 8 on pages 24, 25, and 27 are presented for purposes of additional information and are not a required part of the consolidated financial statements. Such information has been subjected to the auditing procedures applied, only to the extent necessary to express an opinion in the audit of the financial statements taken as a whole.

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

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



In preparing the consolidated financial statements, management is responsible for assessing the Town's ability to continue as a going concern, disclosing, as applicable, matters related to a going concern and using the going concern basis of accounting unless management either intends to liquidate the Town or to cease operations, or has no realistic alternative but to do so.

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

#### Auditor's Responsibilities for the Audit of the consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue and 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 14, 2020 **Chartered Professional Accountants** 

## 

real ended December 51		2019	2010
B	(schedule 7) <u>Budget</u>	<u>Actual</u>	<u>Actual</u>
Revenue			
Property tax warrant	\$ 14,655,423	\$ 14,655,423	\$ 14,421,683
Unconditional grant	564,230	564,230	561,738
Adjustment for PILT	188,599	188,599	175,974
Other government transfers (schedule 2)	1,313,548	1,318,306	1,077,468
Services provided to other governments (schedule 2)	1,042,248	1,038,612	780,440
Sale of services (schedule 2)	761,792	767,938	756,067
Other revenue from own source (schedule 2)	1,044,219	1,092,018	1,173,958
Water and sewer user fees (schedule 2)	2,108,476	2,298,148	2,048,519
Interest	14,000	92,313	37,292
Land sales- Subdivisions	-	(310,811)	84,587
Gain on disposal of tangible capital assets	-	541,961	750,801
Other	136,028	277,507	278,889
	21,828,563	22,524,244	22,147,416
Expenses (schedules 3 & 4) General government services	3.138.244	3,352,880	2.915.077
Protective services	6,191,191	6,133,876	5,793,164
Transportation services	4,811,939	5,556,320	4,903,874
Environmental health services	539,103	549,810	515,186
Environmental development services	627,592	619,421	330,136
Recreation and cultural services	2,270,818	2,172,724	2,081,917
Water and sewer	2,486,988	3,144,875	2,305,052
	20,066,875	21,529,906	18,844,406
Annual surplus (schedule 6)	\$ 1,762,688	<u>\$ 994,338</u>	\$ 3,303,010
Accumulated surplus, beginning of year	60,466,044	60,466,044	57,163,034
Accumulated surplus, end of year	\$ 62,228,732	\$ 61,460,382	\$ 60,466,044

Year ended December 31		2019		2018
Financial assets Cash and cash equivalents	\$	5,121,606	\$	3,085,355
Receivables	•		•	
General		403,146		124,539
Federal and provincial governments and their agencies (note 3)		484,984		547,428
Land inventory for sale		190,897		239,890
	_	6,200,633	_	3,997,212
Liabilities				
Bank indebtedness (note 4)		-		3,814,242
Payables and accruals (note 5)		2,550,226		1,976,887
Long term debt (note 6)		7,417,000		1,701,000
Pension obligation (note 7)		1,200,600		1,187,100
Accrued sick leave (note 8)		349,400		319,500
Retirement allowances (note 9)	_	1,555,900	_	1,465,200
	_	13,073,126	_	10,463,929
Net debt	_	(6,872,493)		(6,466,717)
Non-financial assets				
Tangible capital assets (schedule 1)		68,290,888		66,890,774
Prepaid expenses	_	41,987		41,987
	_	68,332,875		66,932,761
	_		_	
Accumulated surplus	\$_	61,460,382	\$	60,466,044

Contingencies (note 10)

On behalf of the Council

Mayor

Councillor

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

Year ended December 31	Budget	2019	2018
Annual surplus	<u>\$ 1,762,688</u>	\$ 994,338	\$ 3,303,010
Acquisition of tangible capital assets Proceeds on disposal of tangible capital assets Amortization of tangible capital assets Gain on sale of tangible capital assets	(3,827,215) - 2,790,662 - - 726,135	(4,435,926) 787,111 2,790,662 (541,961) (405,776)	(5,965,848) 870,190 2,483,851 (750,801) (59,598)
Acquisition of prepaid assets Use of prepaid assets	- - -	(41,987) 41,987	(41,987) 41,987
(Increase) decrease in net debt	726,135	(405,776)	(59,598)
Net debt, beginning of year	(6,466,717)	(6,466,717)	(6,407,119)
Net debt, end of year	\$ (5,740,582)	\$ (6,872,493)	\$ (6,466,717)

Town of Oromocto Consolidated statement of cash flows Year ended December 31		2019		2018
Increase (decrease) in cash and cash equivalents		2019		2010
Operating activities				
Annual surplus	\$	994,338	\$	3,303,010
Amortization of tangible capital assets	Ψ	2,790,662	Ψ	2,483,851
Gain on sale of tangible capital assets		(541,961)		(750,801)
Change in receivables:		(011,001)		(. 55,551)
General		(278,607)		140,854
Federal and provincial governments and		( -, ,		-,
their agencies		62,444		565,103
Land inventory		48,993		48,411
Change in payables and accruals		573,339		(2,543,920)
Change in pension obligation		13,500		(191,100)
Change in retirement allowances		90,700		106,421
Change in accrued sick leave		29,900		(5,993)
Net cash provided by operating activities		540,269	_	3,155,836
Capital activities Acquisition of tangible capital assets Proceeds on sale of tangible capital assets Net cash used for capital activities	=	(4,435,926) 787,111 (3,648,815)	_	(5,965,848) <u>870,190</u> (5,095,658)
Financing activities				
Bank loans – net		(3,814,242)		465.000
Long-term debt repayments		(284,000)		(280,000)
Long-term debt proceeds		6,000,000		(200,000)
Net cash provided from financing activities	_	1,901,758	_	185,000
		.,001,100		100,000
Increase (decrease) in cash and cash equivalents		2,036,251		(1,754,822)
Cash and cash equivalents at beginning of year		3,085,355	_	4,840,177
Cash and cash equivalents at end of year	\$	5,121,606	\$	3,085,355

## Town of Oromocto Notes to the consolidated financial statements

December 31, 2019

#### 1. Purpose of the organization

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

#### 2. Summary of significant accounting policies

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

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

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

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

#### a) Reporting entity

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

Interdepartmental and organizational transactions and balances are eliminated.

#### b) **Budget**

The budget figures contained in these financial statements were approved by Council on December 13, 2018, and the Minister of Local Government on December 19, 2018.

#### 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, 2019

#### 2. Summary of significant accounting policies (continued)

#### c) Revenue recognition

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

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

#### d) Expense recognition

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

#### e) Non-financial assets

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

#### f) Tangible capital assets

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

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

#### ii) Assets under construction

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

#### iii) Contribution of tangible capital assets

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

#### g) Cash and cash equivalents

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

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

## Town of Oromocto Notes to the consolidated financial statements

December 31, 2019

#### 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 trusteed 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.

#### <u>Transportation services</u>

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.

December 31, 2019

#### 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.

#### 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>201</u>	9	<u>2018</u>
Canada Revenue Agency (HST rebate) Department of Indigenous Services Canada - Atlantic Department of National Defence	\$ 397, 29,8 57,5	336	488,489 (118) 59,057
	\$ 484,9	984 \$	547,428

#### 4. Bank indebtedness

Bank indebtedness for operating purposes is within the limit prescribed by the Municipalities Act. The credit facility with the Municipality's banks has a combined borrowing limit of \$1,783,366 for the Municipality's operations, which was not in use at year end.

December 31, 2019

_				
5.	Payables an	d accruals	<u>2019</u>	<u>2018</u>
Ca Pa Pa		de payables partment of National Defence ral Canadian Mounted Police	\$ 1,379,409 531,205 189,678 316,632 133,302	\$ 783,854 485,836 222,090 373,750 111,357
			\$ 2,550,226	\$ 1,976,887
6.	Long-term o	lebt	2019	2018
Ne	w Brunswick Mu	nicipal Financing Corporation		
Debentures: BF18 1.35% - 3.45%, due 2021, OIC #08-0074 BH22 1.35% - 3.45%, due 2022, OIC #08-0074 BL22 1.20% - 3.70%, due 2024, OIC #08-0074 BM13 0.95% - 2.80% due 2025, OIC #12-0025 BW26 1.95% - 2.450% due 2029, OIC #17-0020		\$ 116,000 114,000 283,000 904,000 6,000,000	\$ 171,000 150,000 335,000 1,045,000	
			\$ 7,417,000	\$ 1,701,000
Pri	ncipal repaymer	nts required during the next five years are as follows:		
	2020 2021 2022 2023 2024	\$ 838,000 854,000 811,000 789,000 807,000		

#### 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, 2017 and resulted in an overall NB MEPP accrued benefit obligation of \$122,959,100 based on the accounting basis. The 2019 pension obligation is an estimate based on the 2017 actuarial valuation.

December 31, 2019

#### 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 2.25%
- The discount rate used to determine the accrued benefit obligation is 5.50%
- The expected rate of return on assets is 5.50% per annum
- Retirement age varies by age and employment category
- Estimated average remaining service life (EARSL) is 13 years

The actuarial valuation prepared as at December 31, 2017 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 surplus of \$43,100, a change of \$297,900 from the December 31, 2016 deficit of \$254,800. Based on the assumptions as at December 31, 2017, 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, 2017, the NB MEPP provides benefits for 236 retirees. Total benefit payments to retirees and terminating employees during 2019 were estimated to be \$3,932,100 (\$5,502,500 in 2018) in totality for the NB MEPP.

Employees make contributions using rates that may vary by earnings level and employment category, with an overall average contribution rate of approximately 7.99%. 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 2019 were estimated to be \$6,713,200 (\$6,532,500 in 2018) 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 75 active employees covered by NB MEPP is 47.1 (as at December 31, 2017)
- Benefit payments were \$928,000 in 2018 and were estimated to be \$841,300 in 2019
- Combined contributions were \$860,400 in 2018 and were estimated to be \$886,200 in 2019

In addition to determining the position of the NB MEPP as it relates to the Town of Oromocto as at December 31, 2017 and December 31, 2018, NB MEPP's actuary performed an extrapolation of the December 31, 2018 accounting valuation to determine the estimated position as at December 31, 2019. The extrapolation assumes assumptions used as at December 31, 2019 remain unchanged from December 31, 2018. The extrapolation also assumes assets return 5.50% net of all fees and expenses. If experience is different than assumed, amounts will be adjusted to reflect actual experience.

December 31, 2019

#### 7. Pension obligation (continued)

The results are as follows:

Accrued Benefit liability	<u>2019</u>	<u>2018</u>
Accrued benefit liability at beginning of period Pension expense for the year Less Employer contributions	\$ 1,187,100 456,600 (443,100)	\$ 1,378,200 235,200 (426,300)
Accrued benefit liability at end of period	\$ 1,200,600	\$ 1,187,100

In summary, the accrued benefit liability as it relates to the Town of Oromocto is estimated to be \$1,200,600 as at December 31, 2019. This compared to \$1,378,200 as at January 1, 2018 and \$1,187,100 as at December 31, 2018. 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>2019</u>	<u>2018</u>
Accrued benefit obligation	\$ 22,627,100	\$ 21,612,500
Less Plan assets	20,470,700	21,132,400
Accrued benefit liability at end of period	2,156,400	480,100
Unamortized experience (gains)/losses	(955,800)	707,000
Accrued benefit liability at end of period	\$ 1,200,600	\$ 1,187,100

Total expenses related to pensions include the following components:

Pension Expense	<u>2019</u>	<u>2018</u>
Employer current service cost Interest on accrued benefit obligation Expected return on assets Experience loss (gain)	\$ 267,900 1,183,000 (1,066,000) 71,700	\$ 237,500 1,129,900 (1,100,000) (32,200)
Pension expense	\$ 456,600	\$ 235,200

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

December 31, 2019

#### 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>2019</u>	<u>2018</u>
Accrued obligation at beginning of the year Expense for the year Benefits paid	\$ 319,500 96,300 (66,400)	\$ 325,493 94,900 (100,893)
Accrued obligation at end of the year	\$ 349,400	\$ 319,500

The accrued sick leave liabilities were valued based on an actuarial calculation as of December 31, 2018. The actuarial method used was the projected unit credit method (prorated on service to retirement) to calculate the accrued benefit obligation. The valuation was based on a number of assumptions about future events, such as interest rates, wage and salary increases and employee turnover and retirement. The assumptions used reflect the Town's best estimates.

The following summarizes the major assumptions in the valuation:

- Annual salary increase is 3.0%;
- Discount rate used to determine the accrued benefit obligation is 3.31%;
- Retirement age for IAFF employees is 60, and 65 for non-bargaining and CUPE members; and
- Expected net excess usage of sick leave is 8.2 hours for non-bargaining, 55.8 hours for CUPE, and 21.4 hours for IAFF.

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

December 31, 2019

#### 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>2019</u>	<u>2018</u>
Accrued obligation at beginning of the year Expense for the year Benefit payments	\$ 1,465,200 153,700 (63,000)	\$ 1,358,779 121,500 (15,079)
Accrued obligation at end of the year	\$ 1,555,900	\$ 1,465,200
Unfunded retirement allowances:	0040	0040
official define the anomalices.	<u>2019</u>	<u>2018</u>
Accrued employee benefit obligation Less: funded amount	\$ 1,555,900 (823,056)	\$ 2018 1,465,200 (788,426)

The retirement allowances were valued based on an actuarial calculation as of December 31, 2018. The actuarial method used to calculate the accrued benefit obligation was the projected unit credit method prorated on service to the date at which the maximum benefit is earned. The valuation was based on a number of assumptions about future events, such as interest rates, wage and salary increases and employee turnover and retirement. The assumptions used reflect the Town's best estimates.

The following summarizes the major assumptions in the valuation:

- Annual salary increase is 3.0%;
- Discount rate used to determine the accrued benefit obligation is 3.31%; and
- Retirement age for IAFF employees is 60, and 65 for non-bargaining and CUPE members.

#### 10. Contingencies

In the normal course of the Town's activities, the Town is from time to time named as a defendant in actions for damages and costs allegedly sustained by plaintiffs. The Town intends to defend and negotiate such claims and litigation. The eventual outcome of these claims and litigation is not determinable at year end.

December 31, 2019

#### 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 2019, 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 2019.

#### 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>2019</u>	<u>2018</u>
2019 Deficit 2018 Surplus 2017 Deficit 2014 Deficit	\$ (566,261) 14,888 - -	\$ - 14,888 (62,102) (67,749)
	\$ (551,373)	\$ (114,963)

#### 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.

December 31, 2019

#### 14. Subsequent event

Since December 31, 2019, the spread of COVID-19 has severely impacted many local economies around the globe. In many countries, including Canada, businesses are being forced to cease or limit operations for long or indefinite periods of time. Measures taken to contain the spread of the virus, including travel bans, quarantines, social distancing, and closures of non-essential services have triggered significant disruptions to businesses worldwide, resulting in an economic slowdown. Global stock markets have also experienced great volatility and a significant weakening. Governments and central banks have responded with monetary and fiscal interventions to stabilize economic conditions. The majority of the Town's revenue is property tax which is not expected to be affected at this time. The financial impact to date has been minimal.

The Town has determined that these events are non-adjusting subsequent events. Accordingly, the financial position and results of operations as of and for the year ended December 31, 2019 have not been adjusted to reflect their impact. The duration and impact of the COVID-19 pandemic, as well as the effectiveness of government and central bank responses, remains unclear at this time. It is not possible to reliably estimate the duration and severity of these consequences, as well as their impact on the financial position and results of the Town for future periods.

## **Town of Oromocto** Schedule 1: tangible capital assets December 31, 2019

	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 co	Assets under onstruction	<b>Total</b> Total <b></b>
Cost Opening cost	\$ 2,641,285	\$ 2,988,230	\$ 16,230,536 \$	188,356	\$ 1,344,908	\$ 7,025,638	\$ 974,438	\$ 45,139,510	\$ 2,748,260 \$	20,321,720 \$	246,226	<b>\$ 99,849,107</b> \$ 94,569,372
Additions and transfers	119,768	50,181	52,717	-	384,359	-	-	3,137,337	-	797,160	140,630	<b>4,682,152</b> 11,348,537
Disposals and transfers	(50,570)	-	-	-	(75,277)	-	-	(568,492)	-	(3,573)	(246,226)	<b>(944,138)</b> (6,068,802
Closing cost	2.710.483	3.038.411	16.283.253	188.356	1.653.990	7.025.638	974.438	47.708.355	2.748.260	21.115.307	140.630	<b>\$ 103.587.121</b> \$ 99.849.107
Accumulated amortizat Opening accumulated Amortization	<u>ion</u> \$ -	\$ 955,248	\$ 5,284,979 \$	138,400	\$ 1,094,511	\$ 3,729,533	\$ 685,197	\$ 15,294,496	\$ 965,732 \$	4,810,237 \$	-	<b>\$ 32,958,333 \$</b> 31,041,206
Amortization	-	134,781	425,441	14,347	103,218	376,123	80,761	1,262,675	54,965	338,351	-	<b>2,790,662</b> 2,483,851
Disposals	-	-	-	-	(75,277)	-	-	(374,119)	-	(3,366)	-	<b>(452,762)</b> (566,724)
Closing accumulated amortization		1,090,029	5,710,420	152,747	1,122,452	4,105,656	765,958	16,183,052	1,020,697	5,145,222	-	<b>35,296,233</b> 32,958,333
Asset net book value	\$ <u>2.710.483</u>	\$ 1.948.382	\$ 10.572.833   \$	35.609	\$ 531.538	\$ 2.919.982	\$ 208.480	\$ 31.525.303	\$ 1.727.563 \$	15.970.085 \$	140.630	<b>\$ 68.290.888</b> \$ 66.890.774
Consists of: General fund assets Water & sewer assets	2,710,483	1,948,382	10,572,833	35,609	531,538 -	2,919,982	208,480	31,525,303	- 1,727,563	- 15,970,085	140,630	50,593,240 \$ 49,596,463 17,697,648 17,294,311
	\$_2.710.483	\$ 1.948.382	\$ 10.572.833 \$	35.609	\$ 531.538	\$ 2.919.982	\$ 208.480	\$ 31.525.303	\$ 1.727.563 \$	15.970.085 \$	140.630	<b>\$ 68.290.888</b> \$ 66.890.774

### Town of Oromocto Schedule 2: consolidated schedule of revenues

Year ended December 31, 2019	2019	2019	2018
Other government transfers	(schedule 7) <u>Budget</u>	<u>Actual</u>	<u>Actual</u>
Other government transfers Clean water wastewater funding Gas Tax Funding Other	\$ - 1,301,008 <u>12,540</u>	\$ - 1,301,008 <u>17,298</u>	\$ 386,350 658,677 32,441
	\$ 1,313,548	\$ 1,318,306	\$ 1,077,468
Services provided to other governments Fire protection Transportation	\$ 972,248 	\$ 967,248 	\$ 709,076 
	\$ 1,042,248	\$ 1,038,612	\$ 780,440
Sale of services Waste collection fees Arena operations Marina and docks Leisure Services Department	\$ 294,592 211,870 194,165 61,165 \$ 761,792	\$ 306,701 227,793 162,175 71,269 \$ 767,938	\$ 295,733 207,938 190,885 61,511 \$ 756,067
Other revenue from own sources Land and building rentals Licenses and permits Fines Water and sewer connection charges Ground maintenance recoveries Miscellaneous	\$ 717,474 77,820 300 12,300 1,320 235,005	\$ 758,910 70,745 160 14,403 1,320 246,480	\$ 692,973 191,223 370 31,565 1,320 256,507
	\$ 1,044,219	\$ 1,092,018	\$ 1,173,958
Water and sewerage user charges Water user charges Sewer user charges	\$ 1,082,566 	\$ 1,167,681 1,130,467	\$ 1,044,712 1,003,807
	\$ 2,108,476	\$ 2,298,148	\$ 2,048,519

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

Year ended December 31		2019	2019		2018
		(schedule 7)			
		<u>Budget</u>	<u>Actual</u>		<u>Actual</u>
General government services					
Mayor and councillors	\$	97,078	\$ 88,173	\$	85,447
Clerk's office		451,375	568,962		566,786
Treasurer's office		415,164	333,606		245,663
General office and administration		125,265	198,175		208,330
Professional fees		90,200	93,414		88,816
Property taxes		502,823	427,747		388,607
Public liability insurance		214,545	214,235		180,210
Employee benefits		-	253,346		239,419
Grants to other organizations		215,934	189,349		194,438
Cost of assessment		233,402	233,402		229,742
Other		517,432	475,673		331,192
Amortization		138,544	138,544		137,799
Pension adjustment		2,311	2,311		(32,712)
Sick leave and retirement allowance		47,496	62,132		27,479
Provision for bad debts (recovery)		4,000	-		-
Interest		82,675	 73,811		23,861
	\$	3,138,244	\$ 3,352,880	\$	2,915,077
Protection services					
Fire administration	\$	568,347	\$ 529,956	\$	416,978
Firefighting force		2,400,770	2,489,280		2,386,911
Fire station and building		107,980	132,551		90,574
Fire equipment and supplies		407,400	551,595		470,099
Fire training		68,200	81,021		71,129
Fire dispatch		100,870	102,508		105,454
Fire other		20,800	34,990		35,145
RCMP contract		1,669,271	1,345,975		1,563,493
Police administration		201,615	171,148		163,754
Police station and building		94,030	136,803		85,608
Police other		32,877	32,658		29,332
Emergency measures		30,350	26,025		42,459
Animal control services		196,784	184,864		187,348
Amortization		212,210	212,210		184,035
Pension adjustment		4,444	4,444		(62,908)
Sick leave and retirement allowance	_	75,243	 97,848	_	23,753
	\$	6,191,191	\$ 6,133,876	\$	5,793,164

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

Year ended December 31		2019		2019		2018
		(schedule 7)				
		<u>Budget</u>		<u>Actual</u>		<u>Actual</u>
Transportation services						
Administration	\$	648,945	\$	738,176	\$	706,018
General equipment		575,265		655,556		704,733
Building maintenance		148,839		280,650		332,978
Non-productive wages		295,154		405,701		354,527
Roads and streets		393,164		434,517		374,774
Storm sewers		87,097		127,187		66,379
Snow and ice removal		368,633		510,342		420,134
Street lighting and signs		398,284		422,503		372,535
Traffic services		43,369		48,977		35,209
Amortization		1,710,496		1,710,496		1,451,065
Pension adjustment		4,089		4,089		(57,875)
Sick leave and retirement allowances		53,999		69,554		21,853
Interest		84,605		148,571		121,544
	\$	4,811,939	\$	5,556,320	\$	4,903,874
					_	
Environmental health services						
Collection and recycling	\$	539,103	\$	549,810	\$	515,186
			_		_	
Environmental development services						
Administration	\$	349,463	\$	36,871	\$	36,589
Beautification	_	278,129		582,550		293,547
	\$	627,592	\$	619,421	\$	330,136
Recreation and cultural services	_	40400=				
Administration	\$	484,307	\$	527,263	\$	503,105
Parks and playgrounds		488,754		444,776		407,488
Rinks and arenas		470,110		425,112		436,605
Marina		205,150		170,541		191,275
Libraries		90,768		96,305		76,954
Community center		43,900		38,778		36,258
Pools		30,000		30,000		30,000
Ball fields		8,390		11,933		7,323
Programs and activities		48,515		30,448		26,050
Tourism		57,475		50,843		54,782
Amortization		327,762		327,762		329,304
Pension adjustment		1,955		1,955		(27,679)
Sick leave and retirement allowances		13,732		17,008		10,452
	\$	2,270,818	\$	2,172,724	\$	2,081,917
	_		_		_	

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

	2019		2019		2018
(	schedule 7)				
	Budget		<u>Actual</u>		<u>Actual</u>
	_				
\$	877,469	\$	810,350	\$	755,216
	12,030		49,383		44,308
	532,311		967,106		534,802
	536,247		843,352		535,986
	401,650		401,650		381,648
	701		701		(9,927)
	2,300		43,146		32,018
	112,280		17,164		22,074
	12,000	_	12,023		8,927
\$	2,486,988	\$	3,144,875	\$	2,305,052
	\$	\$ 877,469 12,030 532,311 536,247 401,650 701 2,300 112,280 12,000	(schedule 7) Budget  \$ 877,469 \$ 12,030 \$ 532,311 \$ 536,247 \$ 401,650 \$ 701 \$ 2,300 \$ 112,280 \$ 12,000	(schedule 7)       Budget       Actual         \$ 877,469       \$ 810,350         12,030       49,383         532,311       967,106         536,247       843,352         401,650       401,650         701       701         2,300       43,146         112,280       17,164         12,000       12,023	(schedule 7)       Budget       Actual         \$ 877,469       \$ 810,350       \$ 12,030         \$ 12,030       49,383         \$ 532,311       967,106         \$ 536,247       843,352         \$ 401,650       401,650         \$ 701       701         \$ 2,300       43,146         \$ 112,280       17,164         \$ 12,000       12,023

### **Town of Oromocto** Schedule 4: schedule of segment disclosure

	General Government	Protection	Transportation		Environmental Development	Recreation and Cultural	Water & Sewer	2019 Consolidated	2018 Consolidated
Revenues									
Property tax warrant	\$ 2,616,337	\$ 5,161,563	\$ 4,011,687	\$ 449,447	\$ 523,220	\$ 1,893,169	\$ -	\$ 14,655,423	\$ 14,421,683
Unconditional grant	100,727	198,719	154,449	17,304	20,144	72,887	-	564,230	561,738
Adjustment for PILT	33,669	66,424	51,626	5,784	6,733	24,363	-	188,599	175,974
Other government transfers	17,298	-	-	-	-	-	1,301,008	1,318,306	1,077,468
Services provided to other governments	-	967,248	71,364	-	-	-	-	1,038,612	780,440
Other revenue from own sources	829,653	160	247,801	-	-	-	14,404	1,092,018	1,173,958
Sale of services	_	-	-	306,701	-	461,237	-	767,938	756,067
Water and sewer user fees	-	-	-	-	-	-	2,298,148	2,298,148	2,048,519
Interest	57,034	-	14,387	-	-	-	20,892	92,313	37,292
Land sales	(310,811)	-	,	-	-	-	, <u>-</u>	(310,811)	84,587
Loss on sale of assets	736,542	-	(194,375)	) -	-	-	(206)	541,961	750,801
Other	162,854	72,515	42,138	-	-	-	-	277,507	278,889
	4,243,303	6,466,629	4,399,077	779,236	550,097	2,451,656	3,634,246	22,524,244	22,147,416
Expenses									
Salaries and benefits	1,244,088	3,073,557	1,528,002	-	-	916,426	755,678	7,517,751	6,986,441
Goods and services	1,831,995	2,745,817	2,095,608	549,810	619,421	909,573	1,914,513	10,666,737	9,273,255
Amortization	138,544	212,210	1,710,496	-	-	327,762	401,650	2,790,662	2,483,851
Interest	73,811	-	148,571	-	-	-	17,164	239,546	167,478
Pension obligation	2,311	4,444	4,089	-	-	1,955	701	13,500	(191,101
Sick leave	4,983	9,583	8,817	-	-	4,217	2,300	29,900	(5,993
Retirement allowances	57,148	88,265	60,737	-	-	12,791	40,846	259,787	121,548
Provision for bad debts	· -	-	-	-	-	-	12,023	12,023	8,927
	3.352.880	6.133.876	5.556.320	549.810	619.421	2.172.724	3.144.875	21.529.906	18,844,406

<sup>\*</sup>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**

	 General operating reserve	General capital reserve	-	W&S erating reserve	W&S capital reserve	Trust funds	2019 Total	2018 Total
Accumulated surplus, beginning of year	\$ 314,692	\$ 1,398,085	\$	63	\$ 235,083	\$ 15,104	\$ 1,963,027	\$ 4,035,820
Transfers from general operating fund	209,214	1,394,767		-	-	-	1,603,981	2,357,551
Transfers from water and sewer operating fund	-	-		-	25,000	-	25,000	130,340
Transfers to general capital fund	-	(339,515)		-	-	-	(339,515)	(4,458,660
Transfers to water and sewer capital fund	-	-		-	-	-	-	(105,340
Interest earned	 2,402	9,215		(21)	4,755	17	16,368	3,316
Annual surplus (deficit)	 211,616	1,064,467		(21)	29,755	17	1,305,834	(2,072,793
Accumulated surplus, end of year	\$ 526,308	\$ 2,462,552	\$	42	\$ 264,838	\$ 15,121	\$ 3,268,861	\$1,963,027

# **Town of Oromocto Schedule 6: schedule of reconciliation of annual surplus**

	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 <u>funds</u>
2019 annual surplus (deficit) per PSAB for the year	\$ 2,327,273	\$ (1,855,386)	\$ (406,781)	\$ 912,864	\$ 2,402	\$ 9,215	\$ (21)	4,755 \$	17	\$ 994,338
Adjustment to annual surplus (deficit) for funding requirements										
Second previous year's surplus	196,944	-	(129,850)	-	-	-	_	-	_	67,094
Long-term debt principal repayment	(193,000)	193,000	(91,000)	91,000	-	-	-	-	-	-
Water cost transfer	(425,000)	-	425,000	-	-	-	-	-	-	-
Other interfund transfers	(3,498,498)	1,984,411	(366,631)	591,252	209,214	1,055,252	-	25,000	-	-
Disposal of tangible assets	787,111	(541,960)	-	-	-	-	-	-	-	245,151
Provision for retirement liability	56,071	-	-	-	-	-	-	-	-	56,071
Accrued sick leave	27,600	-	2,300	-	-	-	-	-	-	29,900
Pension adjustment	12,799	-	701	-	-	-	-	-	-	13,500
Land sales	48,992	-	-	-	-	-	-	-	-	48,992
Amortization of tangible assets		2,397,346	-	393,316	-	-	-	-	-	2,790,662
Total adjustments	(2,986,981)	4,032,797	(159,480)	1,075,568	209,214	1,055,252		25,000	- 9	\$ 3,251,370
2019 annual fund surplus (deficit)	\$ (659,708)	\$ 2,177,411	\$ (566,261)	\$ 1,988,432	\$ 211,616	\$ 1,064,467	\$ (21) \$	29,755 \$	17 5	\$ 4,245,708

## Town of Oromocto Schedule 7: schedule of operating budget to PSAB budget

	Operating budget general	Operating budget water & sewer	Capital budget	Segment allocations &interfund eliminations	Amortization adjustments	Employee future Benefit adjustments	Eliminate 2 <sup>nd</sup> previous surplus/ deficit	Total
Revenue								
Warrant for property taxes	\$ 14,655,423	-	-	-	-	-	-	\$ 14,655,423
Unconditional grant	564,230	-	-	-	-	-	-	564,230
Adjustment for PILT	188,599	-	-	-	-	-	-	188,599
Other government transfers	12,540	-	1,301,008	-	-	-	-	1,313,548
Services to other governments	1,042,248	-	-	-	-	-	-	1,042,248
Sale of services	761,792	-	-	-	-	-	-	761,792
Other revenue from own sources	1,031,919	437,300	-	(425,000)	-	-	-	1,044,219
Water and sewerage rates	-	2,108,476	-	-	-	-	-	2,108,476
Interest	-	14,000	-	-	-	-	-	14,000
Other income	114,528	21,500	-	-	-	-	-	136,028
Transfer from general operating fund	· •	-	2,526,207	(2,526,207)	-	-	-	-
Second previous year's surplus	196,944	-	-	-	-	-	(196,944)	-
	18,568,223	2,581,276	3,827,215	(2,951,207)	-	-	(196,944)	21,828,563
Expenditure								
General government services	\$ 2,863,218	_	-	86,675	138,544	49,807	_	\$ 3,138,244
Protective services	6,325,094	-	-	(425,800)	212,210	79,687	_	6,191,191
Transportation services	2,958,750	_	_	84,605	1,710,496	58,088	_	4,811,939
Environmental health services	539,103	_	_	-	-	-	_	539,103
Environmental development services	627,592	_	_	_	_	_	_	627,592
Recreation and cultural services	1,927,369	_	_	_	327.762	15,687	_	2,270,818
Water and sewer	-	1,958,057	_	124,280	401,650	3,001	_	2,486,988
Provision for bad debts	4,000	12,000	_	(16,000)	-	-	_	-
Fiscal services	898,342	112,280	_	(1,010,622)	_	_	_	_
Second previous year's deficit	-	129,850	_	-	_	_	(129,850)	_
Retirement allowances	162,870	-	_	_	_	(162,870)	-	_
Transfer to the operating reserve fund	_	_	_	_	_	-	_	_
Transfer to the capital reserve fund	79,767	25,000	_	(104,767)	_	_	_	_
Transfer to the general capital fund	2,182,118	344,089	-	(2,526,207)	_	_	_	-
3 1 -	18,568,223	2,581,276	-	(3,787,836)	2,790,662	43,400	(129,850)	20,066,875
Surplus (deficit) for the year	\$ -	_	3,827,215	836,629	(2,790,662)	(43,400)	(67,094)	\$ 1,761,889

# **Town of Oromocto Schedule 8: reconciliation of funding deficit**

December 31, 2019

#### Reconciliation of funding deficit:

	Vested post employment benefits		
Liability at December 31, 2019	\$	1,555,900	
Amount of December 31, 2019 liability funded in the current year		(34,630)	
Amounts funded in prior years	_	(788,426)	
Balance to be funded in future years	\$	732,844	

The Town has an unfunded vesting post-employment liability of \$732,844. There is presently no agreement between the Town of Oromocto and the Province of New Brunswick regarding the funding of this liability.



I certify that this is a true copy of the original resolutions that was passed by Council, meeting in Regular Session, on Thursday, 12 December 2019.

Cynthia F Goguen Assistant Town Clerk

#### **Summary of Reserve Fund Resolutions**

- a. <u>Transfer from the General Capital Reserve Fund to the General Capital Fund</u>
  - It was moved by Councillor Zaporzan, seconded by Councillor Dawe,
- 2019-186 RESOLVED: THAT \$750,638.57 (seven hundred and fifty thousand, six hundred and thirty-eight dollars and fifty-seven cents) be transferred from the General Capital Reserve Fund to the General Capital Fund. CARRIED
  - b. Transfer from the General Capital Reserve Fund to the Water and Sewer Utility Capital
    Fund Gas Tax

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

- 2019-187 RESOLVED: THAT \$252,716.68 (two hundred and fifty-two thousand, seven hundred and sixteen dollars and sixty-eights cents) be transferred from the General Capital Reserve Fund to the Water and Sewer Utility Capital Fund Gas Tax. CARRIED
  - c. <u>Transfer from the General Operating Fund to the Water and Sewer Utility Operating</u> <u>Fund – Water Cost Fire Protection</u>

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

2019-188 RESOLVED: THAT \$425,000.000 (four hundred and twenty-five thousand dollars) be transferred from the General Operating Fund to the Water and Sewer Utility Operating Fund for water Cost Fire Protection for fiscal year 2019. CARRIED

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d. <u>Transfer from the General Operating Fund to the General Capital Reserve Fund – 2019</u>
Accruals

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

- 2019-189 RESOLVED: THAT \$1,394,767.00 (one million, three hundred and ninety-four thousand, seven hundred and sixty-seven dollars) be transferred from the General Operating Fund to the General Capital Reserve Fund. CARRIED
  - e. <u>Transfer from the General Operating Fund to the General Operating Reserve Fund –</u> 2019 Accruals

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

- 2019-190 RESOLVED: THAT \$272,558.00 (two hundred and seventy-two thousand, five hundred and fifty-eight dollars) be transferred from the General Operating Fund to the General Operating Reserve Fund for fiscal 2019 Accruals. CARRIED
  - f. Transfer from the General Operating Fund to the General Operating Reserve Fund

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

- 2019-191 RESOLVED: THAT \$63,344.00 (sixty-three thousand, three hundred and forty-four dollars) be transferred from the General Operating Reserve Fund to the General Operating Fund. <u>CARRIED</u>
  - g. Transfer from the General Capital Fund to the General Capital Reserve Fund Land Sales Revenue for 2019

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

- 2019-192 RESOLVED: THAT \$403,361.37 (four hundred and three thousand, three hundred and sixty-one dollars and thirty-seven cents) be transferred from the General Capital Fund to the General Capital Reserve Fund Land Sales Revenue for fiscal year 2019. CARRIED
  - h. <u>Transfer from the General Capital Fund to the General Capital Reserve Fund –</u> <u>Finnamore Street Extension</u>

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

2019-193 RESOLVED: THAT \$7,762.50 (seven thousand, seven hundred and sixty-two dollars and fifty cents) be transferred from the General Capital Fund to the General Capital Reserve Fund. CARRIED

i. <u>Transfer from the Water and Sewer Utility Operating Fund to the Water and Sewer Utility Capital Reserve Fund – Water Tower Infrastructure Renewal</u>

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

- 2019-194 RESOLVED: THAT \$25,000.00 (twenty-five thousand dollars) be transferred from the Water and Sewer Utility Operating Fund to the Water and Sewer Utility Capital Reserve Fund for fiscal year 2019. CARRIED
  - j. <u>Transfer from the Water and Sewer Utility Capital Fund Gas Tax to the General</u>
    <u>Capital Reserve Fund</u>

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

2019-195 RESOLVED: THAT \$294,403.77 (two hundred and ninety-four thousand, four hundred and three dollars and seventy-seven cents) be transferred from the Water and Sewer Utility Capital Fund – Gas Tax to the General Capital Reserve Fund. CARRIED