

THE TOWN OF OROMOCTO

4 DOYLE DRIVE
OROMOCTO, NB



ANNUAL REPORT 2021

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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 2021.

2021 was a very difficult year. It was a year of uncertainty and challenges. It was also a year where our staff and citizens demonstrated their resilience in the face of adversity.

In the Spring of 2021, the Town said farewell to its Chief Administrative Officer (CAO) Steven Hart and welcomed new CAO, Mr. John Fife, to lead our organization through the challenges of the global pandemic and to prepare for our future. Unexpectedly, though, Mr. Fife passed away in late December 2021. His presence and leadership are sorely missed by all. Council appointed Mr. John Jackson, Director of Planning and Compliance, to the Acting CAO position to continue with Council's vision and to help lead it through the provincial local governance restructuring with the Local Service District of Lincoln. We thank John and his staff for their dedication and commitment requiring unprecedented planning, innovation and leadership.

Creating and maintaining a sustainable community is at the forefront as we look to our future. Council created a new Climate Action/Zero Carbon committee to focus on the development of a climate action plan for the Town. Sustainability is more than just about the environment. Council is also focused on the continued growth of our economic base with the appropriate infrastructure to meet its future needs.

Our community has demonstrated a resilient spirit through the many sporting championships won by our local youth; the expansion of our business base; the growth of our residential tax base and by meeting the many challenges the pandemic presented. I believe that by continuing to work together and by welcoming the community of Lincoln, and two new council members, we will be positioned for continued success and will emerge stronger than ever.

I want to take this opportunity to thank my fellow colleagues on council, our staff and the citizens for their resiliency during this challenging year.

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 2021 Audited Financial Statements are appended as Appendix 4.

PROFILE

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

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

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

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

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



POPULATION

(2016 Census)

Town Boundaries: 9,223 persons

Within a 10 KM radius:
approximately 25,000 persons



MUNICIPAL BUILDING

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

Please visit our website at www.oromocto.ca



MAJOR EMPLOYER

CANADIAN FORCES BASE GAGETOWN

Civilian: 1,000 persons

Military: 6,500 persons



OROMOCTO COUNCIL

The Oromocto council has a mayor and six council members elected every four years. The current council was elected in May 2021. There will be a by-election for the new Ward 4 (Lincoln) in November 2022.



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

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

COUNCIL

MAYOR & COUNCIL

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

ADMINISTRATION

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

WARDS

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

Ward 1 (Oromocto East Area)

Deputy Mayor Lorraine Dawe and Councillor Jeff Kirkbride

Ward 2 (Military Housing Area)

Councillor Mariliz Parent and Councillor Raymond Henry

Ward 3 (Oromocto West Area)

Councillor Sheridan Mawhinney and Councillor Kelly Murdock

MEMBERS

REMUNERATION OF COUNCIL



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

Payments in 2021 totaled \$90,259 and are detailed in Table 1 below.

TABLE 1:
COUNCIL
SALARIES AND
EXPENSES:

	SALARY	EXPENSE ALLOWANCE
Mayor Powell	\$16,607	\$ 8,303
Deputy Mayor Dawe	\$ 8,475	\$ 4,238
Councilor Kirkbride	\$ 8,198	\$ 4,099
Councillor Henry	\$ 4,378	\$ 2,189
Councillor Zaporzan	\$ 3,127	\$ 1,564
Councillor Mawhinney	\$ 7,505	\$ 3,752
Councillor Murdock	\$ 7,505	\$ 3,752
Councillor Parent	\$ 4,378	\$ 2,189

MEETINGS

COUNCIL

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 2021 there were 12 Regular Sessions of Council held.

A special meeting is held when there are matters that Council determines cannot wait until a regular meeting or that will require very lengthy discussion. There were two special meetings held in 2021.

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

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

STRATEGIC PLAN

UPDATE

As available on the Oromocto webpage, the Town of Oromocto continually works towards the objectives and goals identified in the strategic plan.

The following are key highlights related to each of the five pillars of this plan:



ECONOMIC



ENVIRONMENT



SOCIAL



CULTURE



GOVERNANCE





ECONOMIC



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



- Issued new building permits for an estimated construction value of approximately \$11.5M, a decrease of 1.2% from \$11.6M in 2020.
- Issued 16 new dwelling permits, a decrease of 5.8% from 17 in 2020.
- Continued investment with regional economic development partners including role on the Board of Directors for Ignite Fredericton and the community nomination to the Fredericton Airport Board of Directors and the Southwest Valley Development Corporation.
- Supported the Oromocto Chamber of Commerce via its regular reporting to council as a non-council committee.



ENVIRONMENT



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



- Continued improvements to the Gateway Nature Trails and the construction of a new visitor information centre in partnership with Government of Canada and Province of New Brunswick.
- Council established a Climate Action Committee to provide guidance and advice related to the development of a municipal energy efficient action plan.



SOCIAL

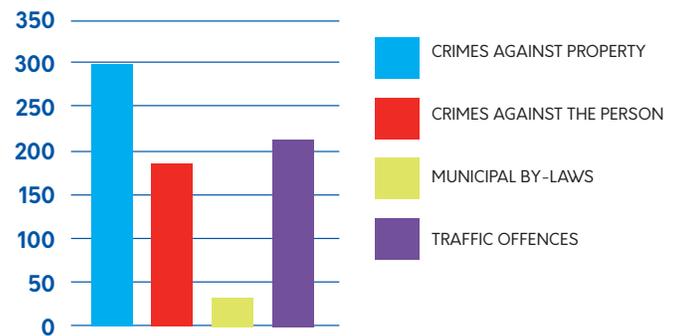


Oromocto will continue to be committed to the provision of excellent public safety services. Oromocto has great potential to be an attractive and ideal retirement community. There are significant opportunities for the relationship between the Town of Oromocto and Oromocto First Nations to be strengthened.



- The Town, along with the Oromocto First Nation, held a marigold planting ceremony to honour those indigenous children who were first discovered in unmarked graves in Kamloops, BC.
- The Town of Oromocto was recognized by the Province of New Brunswick and the Public Health Agency of Canada as being an Age-Friendly Community under the provincial Age-Friendly Communities Recognition Program.
- Continued advocacy and liaison with the Provincial Government with regards to obtaining provincial approval for increased long-term care facilities in Oromocto
- The Oromocto Fire Department responded to a total of 670 responses (85 fire calls, 137 motor vehicle accidents and 264 medical assist calls).
- The Oromocto RCMP detachment issued the following offences in the region:

2021 OROMOCTO MUNICIPAL RCMP





CULTURE



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



- Staff worked with 39 community-based organizations to prepare operational plans to ensure safe use of the facilities throughout the year.
- There were 44,722 hours of time reserved in sport, recreation and cultural facilities in 2021.
- All sport fields were used by the adult and youth soccer, baseball and softball associations. Registration numbers were up significantly from 2020.
- Five Provincial Championship tournaments were hosted in 2021.
- The 3 splash pads were popular with the warm weather and operated in June, July and August. The Town hired 2 students to monitor the splash pads and maintain the on-site public washrooms.
- The Town received 6 student employment assistance grants to help offset wage costs.
- The Town and the LSDs of Burton-Greater Geary, Lincoln and Rusagonis-Waasis continued recreation service cost-sharing agreements that resulted in the waiver of all non-resident fees associated with youth and adult sport associations using Town facilities and department programs and courses.
- Adult fitness classes were held in the Hazen Centre and Community Centre following COVID-19 measures. There were outdoor fitness and Zumba programs through the summer at various parks.
- Second Nature Outdoors opened in the Small Craft Centre in late June for its second year of operation.
- The Town received a grant from the Regional Development Corporation to assist with the upgrades of 2 playgrounds, including the installation of an accessible swing at Anniversary Park, and the replacement of swings at Deer Park.
- The Town received official designation as an Age Friendly Community through the Department of Social Development, Province of New Brunswick.
- Town Council adopted a Gender Equity in the Allocation of Sport and Recreation Facilities Policy.
- The Recreation and Tourism, Friends of the Gateway Wetland and Age-Friendly Community Committee's met regularly in 2021.
- The Annual Summer Concerts in the Park series held nine concerts in 2021.
- Construction on the new visitor information and interpretive centre at Gateway wetland commenced.
- The visitor information centre opened Victoria Day weekend and closed Labour Day weekend. It experienced higher inquiries as compared to the same period in 2020, primarily due to travel restrictions being lifted for visitors.
- Two NB Sport fishing tournaments were held in Oromocto.
- The Town continued its partnership with Hampton, Grand-Bay Westfield, and the Village of Gagetown on the Lower River Passage marketing cooperative (www.discoverthepassage.com).



GOVERNANCE



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

- Continued partnerships with Base Gagetown leadership, and provincial partners.
- Public consultations were held on budget planning.
- Legislative requirements regarding committee and council meetings were met.
- The 2020 Annual report was completed and shared on the Town’s website.





PROPERTY TAX RATE

The tax base for Oromocto in 2021 was \$1,241,046,691 and the residential property tax rate was \$1.4151 per \$100 of assessment.

A homeowner with a property assessed at \$100,000 was charged \$1,415.10 in local property taxes in 2021. Additionally, the town provides water and wastewater disposal services on a user fee basis. The residential user fee in 2021 was \$ 1.75/m³ + \$ 1.75/m³ = \$3.50/m³ combined. A fixed rate service charge was introduced in 2021 at \$6.00 per quarterly billing.

TAXATION CLASSIFICATION

RESIDENTIAL (INSIDE)

COMMERCIAL /INDUSTRIAL

Town Tax Rate	\$ 1.4151	\$ 2.1226
Provincial Rate	\$ 0.0000	\$ 2.1860
Provincial Surcharge	\$ 0.0194	\$ 0.01940
Rate Per \$100 of Assessment	\$ 1.4345	\$ 4.328

NON-REPAYABLE DONATIONS AND GRANTS 2021

AMOUNT PURPOSE

NON-REPAYABLE DONATIONS AND GRANTS 2021	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 (3 x \$500)	\$1,500	Donation
Town Social Committee	\$500	Donation
Miscellaneous	\$2,650	Donation
Central Valley Adult Learning	\$4,000	Social
Centre Communautaire Sainte-Anne	\$2,500	Social
Helpline Inc.	\$20,000	Social
Meals on Wheels	\$1,500	Social
Oromocto Community Residences	\$5,000	Social
Oromocto River Watershed Association Inc.	\$5,000	Social
Oromocto Special Care Home Inc.	\$19,500	Social
Oromocto Training and Employment Centre	\$2,000	Social
Sea Cadets 341 Nipigon Oromocto	\$1,000	Social
SPCA	\$15,000	Social
Oromocto Royal Canadian Army Cadets	\$1,000	Social
Oromocto Ladies Auxiliary Branch #93	\$1,000	Social
Oromocto Rotary Club	\$2,500	Social
Lintuhtine Youth Choir	\$3,000	Social
Pioneer Days	\$15,933	Event
Gage Curling Club	\$11,500	Sport
Oromocto Minor Hockey Assn	\$26,891	Sport
Oromocto Skating Club	\$9,145	Sport
Oromocto High School Hockey	\$1,960	Sport
Oromocto Ringette Association	\$2,831	Sport

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.

ECONOMIC DEVELOPMENT

ACTIVITIES & GRANTS

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

If more detailed information
is required, please contact
town hall.

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OROMOCTO SPECIAL CARE HOME INC.

Oromocto provided a grant of \$19,500 (\$6,000 for snow clearing) 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 (Deputy Mayor Lorraine Dawe); and maintains an annual membership to the Chamber.

IGNITE FREDERICTON

Oromocto has always been a municipal partner along with the City of Fredericton and the Village of New Maryland in providing a non-repayable grant to Ignite Fredericton to maintain its operations in providing economic development services to the business community. Ignite Fredericton provides advice, resources and tools to help entrepreneurs start or expand their business operations.

Whether that includes the development of business plans, providing funding and tax credits for startups, sourcing employment programs or any one of the number of immigration programs; Ignite Fredericton has been a valuable resource to our community.

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

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

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.

GENERAL SERVICES

Total budget: \$19,316,607

Total expenditures: \$20,842,575



Local government budgets and services are established in accordance with a standardized classification system. In 2021, the council adopted a general operating budget of \$19,316,607. Actual expenditures for the year were \$20,842,575 which resulted in a difference of \$1,525,968.00.

GENERAL GOVERNMENT SERVICES

Total Budget: \$ 3,039,304

Total Expenditures: \$ 3,302,387

This category includes expenditures relating to administering the town, e.g. council salaries and expenses (\$92,614); salaries and benefits for the administration of general government services (\$1,270,683); office and administration expenses (\$530,254); municipal building operations and maintenance (\$125,697); legal, professional and auditing fees (\$154,991); liability insurance premiums (\$274,604); municipal property taxes (\$424,345); cost of assessment for properties within the town (\$240,763), grants to organizations (\$160,910), and payment in lieu of taxes (\$27,526).

PROTECTIVE SERVICES

Total Budget: \$ 6,795,383
Total Expenditures: \$6,718,728

These services include expenditures for RCMP services contract (\$1,363,651), police administration (\$223,602), police portion of municipal building operations and maintenance (\$112,641), fire administration (\$491,753), firefighting force (\$2,587,510), fire stations operations and maintenance (\$163,735), fire equipment and supplies (\$680,217), fire training (\$116,233), fire dispatching fees (\$104,210), water cost fire protection (\$645,000), emergency measures (\$40,509), animal control (\$40,615), 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 once during 2021 due to Covid.

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

- Chimney Fire Response
- Ice Rescue Training
- Auto Extrication “Jaws of Life” training
- Confined Space Training
- Rapid Intervention Team training.

Fire personnel responded to a total of 670 incidents in 2021:

- 85 fire calls (13 of which were structure fires)
- 137 motor vehicle accidents
- 264 medical assist calls.

TRANSPORTATION SERVICES

Total Budget: \$ 3,202,535
Total Expenditures: \$3,282,668

This category includes expenditures related to public works administration and engineering (\$758,865), equipment (\$718,771), building operations and maintenance (\$212,590), maintenance of roads and streets, storm sewers, street cleaning/flushing, and traffic services (\$674,454), snow and ice removal (\$376,092), and street lighting/signs (\$541,896).



There are 21 full time employees, and one seasonal employee in the Engineering and Public Works Department. There are 173 kms of roads in the town, consisting of provincial, regional and municipal roads. The town is responsible for the capital and maintenance costs for the 143 kms of municipal roads and 30 kms of regional roads within its boundaries.

With respect to capital works, 2.7 kms of municipal streets were paved at a cost of \$1,283,317. Funding consisted of \$307,219 from the town’s Gas Tax Funding Grant, \$485,179 from the Infrastructure Canada and Regional Development Corporation grant and \$490,919 from the operating budget. ([see Fiscal Services](#)).

ENVIRONMENTAL HEALTH SERVICES

Total Budget: \$787,001
Total Expenditures: \$785,563

Environmental Health Services includes expenditures related to solid waste collection and disposal, as well as recycling. The town has a four-year contract with FERO to collect solid waste generated by town residents (\$478,360) and dispose of it at the Fredericton Region Solid Waste Commission located on the Wilsey Road in Fredericton (\$231,052). The tipping fee for disposal of residential waste is \$99 per ton. The town operates a recycling program at a yearly cost of (\$76,151).

ENVIRONMENTAL DEVELOPMENT SERVICES

Total Budget: \$697,619
Total expenditures: \$506,158

This category includes expenditures for regional co-operation (\$35,802) and beautification of lands and parks (\$470,356).

RECREATION AND CULTURAL SERVICES

Total Budget: \$2,048,575
Total Expenditures: \$1,931,135

This category includes expenses for the administration of the recreation services (\$578,159); maintenance of the arena (\$449,361), community recreation centres (\$169,695), playing fields and parks (\$353,754), recreation programs and activities (\$31,205), tourism (\$45,604), marina (\$226,151), and Library (\$77,206).

The 2021 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 \$517,349 (arena \$178,299; playing fields and parks \$37,655; marina \$213,845; recreation programs \$16,192; and facility rentals \$71,358).



FISCAL SERVICES

Total Budget: \$2,746,190
Total Expenditures: \$4,315,936

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

In 2021, the town had principal repayments of \$757,000 and interest payments of \$157,739, capital expenditures of \$1,762,351, and transfers to reserve funds for future expenditures of \$979,138. The 2019 deficit in the amount of \$659,708 was funded.

See Table 2 for additional information.

TABLE 2: GENERAL FUND DEBT

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



WATER & WASTEWATER UTILITY



Total Budget:
\$ 3,257,202

Total Expenditures:
\$ 3,489,850

The Water and Sewer Division is located on Black Watch Avenue within the Engineering and Public Works Department. The town provides water and wastewater services to over 3560 properties. Water and sewerage costs have increased in the past five years and the maintenance costs have doubled. The current billing system was not sustainable. In order to offset these rising costs, the Town introduced a new fixed service fee in 2021 and a quarterly fee of \$30 that will be phased in over five years.

WATER SERVICE

Total Budget: \$1,448,145
Total Expenditures: \$1,942,751

Expenditures include costs of administration and personnel (\$408,403) and transmission and distribution (\$1,535,348).

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 (\$700,000) from the town's Gas Tax Funding grant.

WASTEWATER DISPOSAL SERVICE

Total Budget: \$1,515,141
Total Expenditures: \$1,222,657

Expenditures include costs of administration and personnel (\$408,402) and system operation and maintenance (\$814,255).

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

SERVICES

FISCAL SERVICES FOR WATER & WASTEWATER UTILITIES

Total Budget: \$293,916
Total Expenditures: \$323,442

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 2021, the town had principal repayments of \$97,000 and interest payments of \$13,909. The 2019 deficit in the amount of \$141,565 was funded, a transfer was made to the capital reserve fund in the amount of \$25,000, and capital expenditures were \$45,968.

See Table 3 for additional information.

TABLE 3: WATER & WASTEWATER FUND DEBT

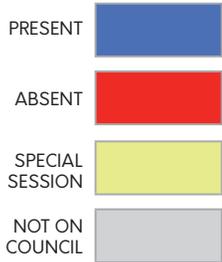
PURPOSE	YEAR	AMOUNT BORROWED	TERM
Water Tower	2011	\$527,000	10 years
Wastewater Disposal System Upgrade	2012	\$350,000	10 years



APPENDIX 1

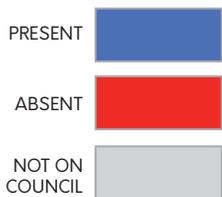
COUNCIL MEMBERS' ATTENDANCE

COUNCIL MEETING DATES & ATTENDANCE (in person)



DATE	MAYOR POWELL	DEPUTY MAYOR DAVE	COUNCILLOR KIRKBRIDE	COUNCILLOR HENRY	COUNCILLOR MAWHINNEY	COUNCILLOR MURDOCK	COUNCILLOR PARENT	COUNCILLOR ZAPORZAN
21 Jan 2021	Present	Present	Present	Not on Council	Present	Present	Not on Council	Present
18 Feb 2021	Present	Present	Present	Not on Council	Present	Present	Not on Council	Present
18 Mar 2021	Present	Present	Present	Not on Council	Present	Present	Not on Council	Present
22 Apr 2021	Present	Present	Present	Not on Council	Present	Absent	Not on Council	Present
20 May 2021	Present	Present	Present	Not on Council	Present	Present	Not on Council	Present
27 May 2021	Present	Present	Present	Present	Present	Present	Present	Not on Council
17 June 2021	Present	Present	Absent	Absent	Present	Present	Present	Not on Council
24 June 2021	Present	Present	Absent	Absent	Present	Absent	Present	Not on Council
22 July 2021	Present	Present	Present	Present	Present	Present	Present	Not on Council
19 Aug 2021	Present	Present	Absent	Present	Present	Present	Absent	Not on Council
16 Sept 2021	Present	Present	Present	Absent	Present	Present	Present	Not on Council
21 Oct 2021	Present	Present	Present	Present	Present	Present	Present	Not on Council
18 Nov 2021	Present	Present	Present	Present	Present	Present	Present	Not on Council
16 Dec 2021	Present	Present	Present	Absent	Present	Present	Absent	Not on Council

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



DATE	MAYOR POWELL	DEPUTY MAYOR DAVE	COUNCILLOR KIRKBRIDE	COUNCILLOR HENRY	COUNCILLOR MAWHINNEY	COUNCILLOR MURDOCK	COUNCILLOR PARENT	COUNCILLOR ZAPORZAN
19 Jan 2021	Present	Present	Present	Not on Council	Present	Present	Not on Council	Present
16 Feb 2021	Present	Present	Present	Not on Council	Present	Present	Not on Council	Present
16 Mar 2021	Present	Present	Present	Not on Council	Present	Present	Not on Council	Absent
20 Apr 2021	Present	Present	Present	Not on Council	Present	Present	Not on Council	Present
18 May 2021	Present	Present	Present	Not on Council	Present	Present	Not on Council	Absent
15 June 2021	Present	Present	Absent	Present	Present	Present	Present	Not on Council
20 July 2021	Present	Present	Present	Present	Present	Present	Present	Not on Council
17 Aug 2021	Present	Present	Present	Present	Present	Present	Present	Not on Council
14 Sept 2021	Present	Present	Present	Absent	Present	Present	Present	Not on Council
19 Oct 2021	Present	Present	Present	Absent	Present	Present	Present	Not on Council
16 Nov 2021	Present	Present	Present	Absent	Present	Present	Present	Not on Council
14 Dec 2021	Present	Present	Present	Present	Present	Present	Absent	Not on Council

APPENDIX 2

2021 MAYOR'S ACTIVITIES

The following are a list of some of the events and activities attended by Mayor Powell or Council Members on his behalf in 2021:

JANUARY:

- RSC 11 Board Meeting, 5 January 2021
- RSC 11 Governance Meeting, 14 January 2021
- Josh Arbeau, Safety Supply, 27 January 2021
- UMNb Zone 5 Meeting, 28 January 2021

FEBRUARY

- UMNb Municipal Reform Meeting, 13 February 2021
- Minister Allain and Minister Wilson, 17 February 2021
- Community Policing Meeting, 25 February 2021
- RSC 11 Board Meeting, 4 February 2020

MARCH

- RSC 11 Board Meeting, 2 March 2021
- Community Policing Meeting, 4 March 2021
- Rental Review Meeting with ELG, 22 March 2021
- Mike Roy's Tiny Home Tour, 24 March 2022
- Minister Wilson Presented Town with 65th Anniversary Certificate, 29 March 2021

APRIL

- Funeral Service, 03 April 2021
- RSC 11 Meeting, 6 April 2021
- RSC 11 Special Meeting, 7 April 2021
- 80th Birthday Event, 12 April 2021
- Reginal Health Review Meeting, 20 April 2021
- New VIC Groundbreaking, 20 April 2021
- Legion Tribute, 22 April 2021
- Virtual Tour of Arc-en-Ciel, 26 April 2021
- Ignite Fredericton Meeting, 28 April 2021
- National Day of Mourning Ceremony Base Gagetown, 28 April 2021

MAY

- Municipal Elections Discussion – Students of Hubbard Elementary – 4 May 2021
- NB Municipal Election, 10 May 2021
- Robin Hanson Oromocto River Watershed Association, 25 May 2021
- Wade Campbell – Legion, 25 May 2021
- Dianne Buchanan – Rotary, 25 May 2021
- Swearing in Ceremony, 27 May 2021

JUNE

- Les TRiPeuses Trotteuses Video Shoot, 5 June 2021
- Autumn 50+ Seniors Club Tree Planting, 8 June 2021
- UMNb Zone 5 Green Paper Discussion, 9 June 2021
- CAO Interviews, 10 June 2021
- CAO Interviews, 14 June 2021
- CAO Interviews, 16 June 2021
- RSC 11 Orientation, 16 June 2021
- Path to Green Meeting, 17 June 2021
- Fredericton Aviation Museum, 18 June 2021
- RCMP MPSA Meeting, 22 June 2021
- Funeral Service, 23 June 2021
- RCMP MPSA Meeting, 28 June 2021
- CBC Morning Radio Terry Seguin, 29 June 2021
- 75th Birthday Celebration, 29 June 2021
- Welamukotuk First Nation Flower Planting Ceremony, 30 June 2021

JULY

- CAO Interviews, 6 July 2021
- Oromocto Galleria Presentation, 8 July 2021
- Path to Green Meeting, 14 July 2021
- CAO Selection Meeting, 15 July 2021
- Policing Model Meeting, 20 July 2021
- 60th Birthday Celebration, 23 July 2021
- Fredericton Airport Authority Announcement, 29 July 2021

AUGUST

- Change of Command Parade, 13 July 2021
- Flag Raising Acadian Day, 15 August 2021
- 70th Birthday Celebration, 21 July 2021
- UMNb Zone 5 Meeting, 24 August 2021
- Memorial Service, 28 August 2021

SEPTEMBER

- Policing Advisory Committee, 2 September 2021
- Throw First Pitch for Tournament, 3 September 2021
- Fredericton Exhibition Opening Ceremonies, 6 September 2021
- RSC 11 Board Meeting, 9 September 2021
- Portage Recognition Ceremony, 12 August 2021
- Ignite Fredericton Region Meeting, 16 September 2021
- Muriel McQueen Ferguson Annual Awards, 23 September 2021
- Ignite Fredericton Cyber Security Building Opening, 23 September 2021
- 95th Birthday Celebration, 25 September 2021
- Funeral Service, 26 September 2021
- Community Policing Committee Meeting, 30 September 2021

OCTOBER

- Food Bank Meeting, 4 October 2021
- RSC 11 Emergency Planning & Preparedness Meeting, 5 October 2021
- ED Oversight Committee Meeting, 14 October 2021
- MP Jenica Atwin Meeting, 18 October 2021
- Grand Lake Watershed Meeting, 21 October 2021
- Departmental Budget Presentations, 24 October 2021
- Legion Poppy Flag Raising, 29 October 2021

NOVEMBER

- Security Challenges Meeting- Restigouche Road Businesses, 4 November 2021
- Community Policing Meeting, 4 November 2021
- RCMP MPSA Meeting, 9 November 2021
- Remembrance Day Ceremony, 11 November 2021
- ELG Meeting, 15 November 2021
- CBC Radio Interview, 23 November 2021
- UMNb Zone 5 Meeting, 23 November 2021
- Birthday Celebration, 26 November 2021
- Knights of Columbus Christmas Tree Lighting, 30 November 2021

DECEMBER

- Oromocto Community Energy Mapping Workshop, 1 December 2021
- Base Commanders Christmas Reception, 1 December 2021
- Oromocto Community Energy Mapping Workshop, 2 December 2021
- Community Policing Committee Meeting, 2 December 2021
- RSC 11 Board Meeting, 7 December 2021
- Town Employee Christmas Dinner, 10 December 2021
- Fredericton JR Red Wings Game, 12 December 2021
- RSC 11 Special Board Meeting, 16 December 2021
- Long-time Volunteer Firefighter Retirement, 19 December 2021
- Employee Long Service Certificate Presentation, 20 December 2021
- Employee Long Service Certificate Presentation, 22 December 2021
- Employee Long Service Certificate Presentation, 23 December 2021

APPENDIX 3

2021 TOWN FACILITY FEE SCHEDULE

Effective January 01, 2021 with Arena rates effective September 01, 2021

Facility Fee prices do not include HST

ARENA

\$75.78 per hr Monday to Friday 7:00am to 5:00pm

\$158.31 per hr 5:00pm to 11:30pm weekdays and all day Saturday/Sunday

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

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

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

SUMMER (April – August)

Daily (with ice) \$719.50 (no ice) \$283.36

Hourly (with ice) \$83.95 (no ice) \$36.02

HAZEN PARK CENTRE

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

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

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

Office space for commercial purposes \$2.29 per square foot monthly

APPENDIX 3

2021 TOWN FACILITY FEE SCHEDULE (CONT'D)

BALL DIAMONDS

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

SPORT (SOCCER/FOOTBALL) FIELDS

Minor Sport Associations	\$24.11 per registered player for the season (not including turf field)
	\$12.06 per registered intro-level (youngest division) player for the season (not including turf field)
Sport Fields	\$107.93 per day
Mini Sport Fields	\$54.99 per day
Waasis Turf Field minor rate	\$42.00 per hour
Waasis Turf Field	\$72.92 per hour
Waasis Turf Field with lights	\$89.94 per hour
Non-Resident Diamond and Sport Field User-Fee	\$27.34 per adult/youth non-resident participant

SIR DOUGLAS HAZEN PARK
\$179.92 per day

ANNIVERSARY PARK
\$35.45 per 3 hour event

PAVILLION / BANDSHELL
\$23.99 per 3 hour event

The following groups are exempt:

- Seniors Groups and Non-Profit Groups and Organizations (pending staff review and approval)
- The Non-Profit Group and Organization rate for room rentals is 50% of the regular rate in 2021.

APPENDIX 4

2021 AUDITED FINANCIAL STATEMENTS



Consolidated financial statements

Town of Oromocto

December 31, 2021

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Independent auditor's report

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

Opinion

We have audited the consolidated financial statements of the Town of Oromocto ("the Town"), which comprise the consolidated statement of financial position as at December 31, 2020, and the consolidated results of operations and accumulated surplus, changes in net debt, and cash flow for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of the Town of Oromocto as at December 31, 2020, and the results of its operations, changes in net debt, and cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

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

Other matter

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

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

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

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

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

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

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

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

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

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

Fredericton, Canada
May 17, 2022

Grant Thornton LLP

Chartered Professional Accountants

Town of Oromocto

Consolidated statement of operations and accumulated surplus

Year ended December 31

2021

2020

	(schedule 7) <u>Budget</u>	<u>Actual</u>	<u>Actual</u>
Revenue			
Property tax warrant	\$ 15,524,821	\$ 15,524,821	\$ 14,925,428
Unconditional grant	576,000	576,000	574,123
Adjustment for PILT	-	-	8,062
Other government transfers (schedule 2)	1,313,901	3,194,125	662,158
Services provided to other governments (schedule 2)	1,174,041	1,169,605	1,067,577
Sale of services (schedule 2)	514,470	466,667	679,757
Other revenue from own source (schedule 2)	1,120,281	1,268,913	974,993
Water and sewer user fees (schedule 2)	2,614,402	2,430,454	2,542,529
Interest	14,000	59,948	85,973
Land sales - Subdivisions	-	185,810	(16,567)
Gain on disposal of tangible capital assets	-	312,835	48,790
Other	21,500	183,154	473,296
	<u>22,873,416</u>	<u>25,372,332</u>	<u>22,026,119</u>
Expenses (schedules 3 & 4)			
General government services	3,231,341	3,449,832	3,363,830
Protective services	6,529,107	6,391,475	6,186,116
Transportation services	5,253,129	5,320,777	5,322,848
Environmental health services	787,001	785,563	755,669
Environmental development services	697,619	506,158	380,762
Recreation and cultural services	2,328,053	2,206,547	2,032,600
Water and sewer	3,453,850	3,640,530	3,258,004
	<u>22,280,100</u>	<u>22,300,882</u>	<u>21,299,829</u>
Annual surplus (schedule 6)	\$ 593,316	\$ 3,071,450	\$ 726,290
Accumulated surplus, beginning of year	<u>61,186,672</u>	<u>62,186,672</u>	<u>61,460,382</u>
Accumulated surplus, end of year	<u>\$ 62,779,988</u>	<u>\$ 65,258,122</u>	<u>\$ 62,186,672</u>

See accompanying notes to the consolidated financial statements.

Town of Oromocto

Consolidated statement of financial position

Year ended December 31

2021

2020

Financial assets

Cash and cash equivalents	\$ 2,664,144	\$ 3,714,428
Receivables		
General	502,321	697,948
Federal and provincial governments and their agencies (note 3)	1,222,806	364,069
Land inventory for sale	<u>67,302</u>	<u>105,011</u>
	<u>3,809,788</u>	<u>4,881,456</u>

Liabilities

Payables and accruals (note 5)	2,894,118	2,418,946
Long term debt (note 6)	5,725,000	6,579,000
Pension obligation (note 7)	733,800	958,500
Accrued sick leave (note 8)	364,300	349,400
Retirement allowances (note 9)	<u>1,683,000</u>	<u>1,540,800</u>
	<u>11,400,218</u>	<u>11,846,646</u>

Net debt

(6,943,645) (6,965,190)

Non-financial assets

Tangible capital assets (schedule 1)	72,159,780	69,109,875
Prepaid expenses	<u>41,987</u>	<u>41,987</u>
	<u>72,201,767</u>	<u>69,151,862</u>

Accumulated surplus

\$ 65,258,122 \$ 62,186,672

Contingencies (note 10)

On behalf of the Council



Mayor



Councillor

See accompanying notes to the consolidated financial statements.

Town of Oromocto

Consolidated statement of changes in net debt

Year ended December 31	Budget	2021	2020
Annual surplus	\$ 593,316	\$ 3,071,450	\$ 726,290
Acquisition of tangible capital assets	(2,247,072)	(6,249,257)	(3,768,977)
Proceeds on disposal of tangible capital assets	-	363,400	87,755
Amortization of tangible capital assets	3,148,787	3,148,787	2,911,025
Gain on sale of tangible capital assets	-	(312,835)	(48,790)
	<u>1,495,031</u>	<u>21,545</u>	<u>(92,697)</u>
Acquisition of prepaid assets	-	(41,987)	(41,987)
Use of prepaid assets	-	41,987	41,987
	<u>-</u>	<u>-</u>	<u>-</u>
Decrease (increase) in net debt	1,495,031	21,545	(92,697)
Net debt, beginning of year	<u>(6,965,190)</u>	<u>(6,965,190)</u>	<u>(6,872,493)</u>
Net debt, end of year	<u>\$ (5,470,159)</u>	<u>\$ (6,943,645)</u>	<u>\$ (6,965,190)</u>

See accompanying notes to the consolidated financial statements.

Town of Oromocto

Consolidated statement of cash flows

Year ended December 31

2021

2020

(Decrease) increase in cash and cash equivalents

Operating activities

Annual surplus	\$ 3,071,450	\$ 726,290
Amortization of tangible capital assets	3,148,787	2,911,025
Gain on sale of tangible capital assets	(312,835)	(48,790)
Change in receivables:		
General	195,627	(294,802)
Federal and provincial governments and their agencies	(858,737)	120,915
Land inventory	37,709	85,886
Change in payables and accruals	475,172	(131,280)
Change in pension obligation	(224,700)	(242,100)
Change in retirement allowances	142,200	(15,100)
Change in accrued sick leave	14,900	-

Net cash provided by operating activities

<u>5,689,573</u>	<u>3,112,044</u>
------------------	------------------

Capital activities

Acquisition of tangible capital assets	(6,249,257)	(3,768,977)
Proceeds on sale of tangible capital assets	363,400	87,755

Net cash used for capital activities

<u>(5,885,857)</u>	<u>(3,681,222)</u>
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Financing activities

Long-term debt repayments	(854,000)	(838,000)
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Net cash used for financing activities

<u>(854,000)</u>	<u>(838,000)</u>
------------------	------------------

Decrease in cash and cash equivalents

(1,050,284)	(1,407,178)
-------------	-------------

Cash and cash equivalents at beginning of year

<u>3,714,428</u>	<u>5,121,606</u>
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Cash and cash equivalents at end of year

<u>\$ 2,664,144</u>	<u>\$ 3,714,428</u>
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See accompanying notes to the consolidated financial statements.

Town of Oromocto

Notes to the consolidated financial statements

December 31, 2020

1. Purpose of the organization

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

2. Summary of significant accounting policies

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

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

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

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

a) **Reporting entity**

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

Interdepartmental and organizational transactions and balances are eliminated.

b) **Budget**

The budget figures contained in these financial statements were approved by Council on November 12, 2020, and the Minister of Local Government on November 18, 2020.

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, 2021

2. Summary of significant accounting policies (continued)

c) Revenue recognition

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

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

d) Expense recognition

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

e) Non-financial assets

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

f) Tangible capital assets

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

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

ii) Assets under construction

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

iii) Contribution of tangible capital assets

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

g) Cash and cash equivalents

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

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

Town of Oromocto

Notes to the consolidated financial statements

December 31, 2021

2. Summary of significant accounting policies (continued)

h) Employee future benefits

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

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

i) Reserves and trust funds

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

j) Segmented information

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

General government services

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

Protective services

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

Transportation services

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

Environmental health services and development services

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

Recreation and cultural services

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

Water and sewer services

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

Town of Oromocto

Notes to the consolidated financial statements

December 31, 2021

2. Summary of significant accounting policies (continued)

k) Land inventory

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

l) Use of estimates

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

m) Liability for contaminated sites

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

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

The liability is recognized as management's estimate of the cost of post-remediation including operation, maintenance and monitoring that are an integral part of the remediation strategy for a contaminated site.

3. Due from federal government and its agencies	<u>2021</u>	<u>2020</u>
Canada Revenue Agency (HST rebate)	\$ 360,707	\$ 202,208
Department of Indigenous Services Canada - Atlantic	33,812	64,167
Department of National Defence	83,653	97,694
Regional Development Corporation	<u>744,634</u>	<u>-</u>
	<u>\$ 1,222,806</u>	<u>\$ 364,069</u>

4. Credit facilities

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

Town of Oromocto

Notes to the consolidated financial statements

December 31, 2021

5. Payables and accruals	<u>2021</u>	<u>2020</u>
Trade payables and accruals	\$ 1,844,752	\$ 1,180,882
Capital projects trade payables	535,725	720,861
Payable to the Department of National Defence	9,276	10,288
Payable to the Royal Canadian Mounted Police	342,424	368,810
Refundable deposits	<u>161,941</u>	<u>138,105</u>
	<u>\$ 2,894,118</u>	<u>\$ 2,418,946</u>

6. Long-term debt	<u>2021</u>	<u>2020</u>
<u>New Brunswick Municipal Financing Corporation</u>		
Debentures:		
BF18 1.35% - 3.45%, due 2021, OIC #08-0074	\$ -	\$ 59,000
BH22 1.35% - 3.80%, due 2022, OIC #08-0074	39,000	77,000
BL22 1.20% - 3.70%, due 2024, OIC #08-0074	174,000	229,000
BM13 0.95% - 3.50% due 2025, OIC #12-0025	616,000	761,000
BW26 1.95% - 2.950% due 2029, OIC #17-0020	<u>4,896,000</u>	<u>5,453,000</u>
	<u>\$ 5,725,000</u>	<u>\$ 6,579,000</u>

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

2022	\$ 811,000
2023	\$ 789,000
2024	\$ 807,000
2025	\$ 764,000
2026	\$ 617,000

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, 2019 and resulted in an overall NB MEPP accrued benefit obligation of \$135,126,100 based on the accounting basis. The 2021 pension obligation is an estimate based on the 2020 actuarial valuation.

Town of Oromocto

Notes to the consolidated financial statements

December 31, 2021

7. Pension obligation (continued)

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

- The expected inflation rate is 2.10%
- The discount rate used to determine the accrued benefit obligation is 5.55%
- The expected rate of return on assets is 5.55% 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, 2019 indicated that the market value of net assets available for accumulated plan benefits were greater than the present value of these benefits. The pension plan has been granted a solvency deficiency exemption by the Province of New Brunswick. On a going concern valuation basis, the actuarial valuation indicated a plan deficit of \$641,800, a change of \$6,896,200 from the December 31, 2018 deficit of \$7,538,000. Based on the assumptions as at December 31, 2019, 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, 2019, the NB MEPP provides benefits for 277 retirees. Total benefit payments to retirees and terminating employees during 2021 were estimated to be \$4,641,200 (\$5,662,100 in 2020) in totality for the NB MEPP.

Employees make contributions using rates that may vary by earnings level and employment category, with an overall average contribution rate of approximately 8.00%. Each municipality contributes an amount that equals their employee's contribution amounts. Pension fund assets are invested in short term securities, bonds, Canadian equities and foreign equities. Combined employees and municipalities contributions for 2021 were estimated to be \$7,136,800 (\$6,929,400 in 2020) 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 45.5 (as at December 31, 2019)
- Benefit payments were \$960,400 in 2020 and were estimated to be \$898,300 in 2021
- Combined contributions were \$921,000 in 2020 and were estimated to be \$948,600 in 2021

In addition to determining the position of the NB MEPP as it relates to the Town of Oromocto as at December 31, 2019 and December 31, 2020, NB MEPP's actuary performed an extrapolation of the December 31, 2020 accounting valuation to determine the estimated position as at December 31, 2021. The extrapolation assumes assumptions used as at December 31, 2021 remain unchanged from December 31, 2020. The extrapolation also assumes assets return 5.55% net of all fees and expenses. If experience is different than assumed, amounts will be adjusted to reflect actual experience.

Town of Oromocto

Notes to the consolidated financial statements

December 31, 2021

7. Pension obligation (continued)

The results are as follows:

Accrued Benefit liability	<u>2021</u>	<u>2020</u>
Accrued benefit liability at beginning of period	\$ 958,500	\$ 1,200,600
Pension expense for the year	249,600	210,100
Less Employer contributions	<u>(474,300)</u>	<u>(452,300)</u>
Accrued benefit liability at end of period	<u>\$ 733,800</u>	<u>\$ 958,500</u>

In summary, the accrued benefit liability as it relates to the Town of Oromocto is estimated to be \$733,800 as at December 31, 2021. This compared to \$1,200,600 as at January 1, 2020 and \$958,500 as at December 31, 2020. 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>2021</u>	<u>2020</u>
Accrued benefit obligation	\$ 23,560,500	\$ 22,083,400
Less Plan assets	<u>23,090,300</u>	<u>21,634,300</u>
Accrued benefit liability at end of period	470,200	449,100
Unamortized experience (gains)/losses	<u>(263,600)</u>	<u>(509,400)</u>
Accrued benefit liability at end of period	<u>\$ 733,800</u>	<u>\$ 958,500</u>

Total expenses related to pensions include the following components:

Pension Expense	<u>2021</u>	<u>2020</u>
Employer current service cost	\$ 258,000	\$ 271,900
Interest on accrued benefit obligation	1,243,200	1,164,100
Expected return on assets	(1,212,800)	(1,046,900)
Experience loss (gain)	<u>(38,800)</u>	<u>(179,000)</u>
Pension expense	<u>\$ 249,600</u>	<u>\$ 210,100</u>

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

Town of Oromocto

Notes to the consolidated financial statements

December 31, 2021

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>2021</u>	<u>2020</u>
Accrued obligation at beginning of the year	\$ 349,900	\$ 349,400
Expense for the year	96,300	96,300
Benefits paid	<u>(81,900)</u>	<u>(96,300)</u>
Accrued obligation at end of the year	<u>\$ 364,300</u>	<u>\$ 349,400</u>

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

The following summarizes the major assumptions in the valuation:

- Annual salary increase is 3.0%;
- Discount rate used to determine the accrued benefit obligation is 2.54%;
- Retirement age for IAFF employees is 60, and 65 for non-bargaining and CUPE members; and
- Expected net excess usage of sick leave is 9.3 hours for non-bargaining, 46.3 hours for CUPE, and 26.0 hours for IAFF.

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

Town of Oromocto

Notes to the consolidated financial statements

December 31, 2021

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>2021</u>	<u>2020</u>
Accrued obligation at beginning of the year	\$ 1,540,800	\$ 1,555,900
Expense for the year	142,200	153,700
Benefit payments	<u>-</u>	<u>(168,800)</u>
Accrued obligation at end of the year	<u>\$ 1,683,000</u>	<u>\$ 1,540,800</u>
Unfunded retirement allowances:	<u>2021</u>	<u>2020</u>
Accrued employee benefit obligation	\$ 1,683,000	\$ 1,540,800
Less: funded amount	<u>(1,148,796)</u>	<u>(985,926)</u>
Employee benefit obligation to be funded from revenue	<u>\$ 534,204</u>	<u>\$ 554,874</u>

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

The following summarizes the major assumptions in the valuation:

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

10. Contingencies

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

Town of Oromocto

Notes to the consolidated financial statements

December 31, 2021

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 2021, 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 2021.

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>2021</u>	<u>2020</u>
2021 Deficit	\$ (371,091)	\$ -
2020 Deficit	(13,251)	(13,251)
2019 Deficit	<u>(424,696)</u>	<u>(566,261)</u>
	<u>\$ (809,038)</u>	<u>\$ (579,512)</u>

13. Water Cost Transfer

The Municipality's water cost transfer for fire protection is within the maximum allowable by Regulation 81-195 under the Municipalities Act based upon the applicable percentage of water system expenses for the population.

Town of Oromocto

Schedule 1: tangible capital assets

December 31, 2021

	Land	Land improvements	Buildings	Computer hardware and software	Vehicles	Machinery & equipment	Small equipment	Roads, sidewalks, and storm networks	Treatment and storage facilities	Water and sewer networks	Assets under construction	Total 2021	Total 2020
Cost													
Opening cost	\$ 2,709,775	\$ 3,062,268	\$ 16,090,503	\$ 188,356	\$ 2,221,370	\$ 7,354,489	\$ 1,571,490	\$ 49,181,836	\$ 2,748,260	\$ 21,145,178	\$ 659,135	\$ 106,932,660	\$ 103,587,121
Additions and transfers	-	307,458	40,541	-	202,617	1,471,795	11,423	3,010,131	-	1,030,721	689,321	6,764,007	3,768,977
Disposals and transfers	(50,565)	-	-	-	-	-	-	-	-	-	(514,750)	(565,315)	(423,438)
Closing cost	2,659,210	3,369,726	16,131,044	188,356	2,423,987	8,826,284	1,582,913	52,191,967	2,748,260	22,175,899	833,706	\$ 113,131,352	\$ 106,932,660
Accumulated amortization													
Opening accumulated Amortization	\$ -	\$ 1,227,319	\$ 5,740,311	\$ 167,094	\$ 1,266,058	\$ 4,478,668	\$ 832,852	\$ 17,531,844	\$ 1,075,662	\$ 5,502,977	\$ -	\$ 37,822,785	\$ 35,296,233
Amortization	-	136,830	399,637	14,347	238,707	360,931	183,734	1,401,379	54,965	358,257	-	3,148,787	2,911,025
Disposals	-	-	-	-	-	-	-	-	-	-	-	-	(384,473)
Closing accumulated amortization	-	1,364,149	6,139,948	181,441	1,504,765	4,839,599	1,016,586	18,933,223	1,130,627	5,861,234	-	40,971,572	37,822,785
Asset net book value	\$ 2,659,210	\$ 2,005,577	\$ 9,991,096	\$ 6,915	\$ 919,222	\$ 3,986,685	\$ 566,327	\$ 33,258,744	\$ 1,617,633	\$ 16,314,665	\$ 833,706	\$ 72,159,780	\$ 69,109,875
Consists of:													
General fund assets	2,659,210	2,005,577	9,991,096	6,915	919,222	3,986,685	566,327	33,258,744	-	-	833,706	\$ 54,227,482	\$ 51,795,076
Water & sewer assets	-	-	-	-	-	-	-	-	1,617,633	16,314,665	-	17,932,298	17,314,799
\$ 2,659,210	\$ 2,005,577	\$ 9,991,096	\$ 6,915	\$ 919,222	\$ 3,986,685	\$ 566,327	\$ 33,258,744	\$ 1,617,633	\$ 16,314,665	\$ 833,706	\$ 72,159,780	\$ 69,109,875	

Town of Oromocto

Schedule 2: consolidated schedule of revenues

Year ended December 31, 2021	2021	2021	2020
	(schedule 7)		
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
Other government transfers			
Gas Tax Funding	\$ 1,308,701	\$ 1,308,701	\$ 635,557
Regional Development Corporation	-	976,399	-
Federal Restart Funding	-	500,679	-
Small Communities Fund	-	279,278	-
Other	15,600	129,068	26,601
	<u>\$ 1,324,301</u>	<u>\$ 3,194,125</u>	<u>\$ 662,158</u>
Services provided to other governments			
Fire protection	\$ 1,094,699	\$ 1,094,700	\$ 992,661
Transportation	79,342	74,905	74,916
	<u>\$ 1,174,041</u>	<u>\$ 1,169,605</u>	<u>\$ 1,067,577</u>
Sale of services			
Waste collection fees	\$ 82,873	\$ 20,677	\$ 302,240
Arena operations	210,300	178,298	194,363
Marina and docks	190,977	213,845	156,276
Leisure Services Department	30,320	53,847	26,877
	<u>\$ 514,470</u>	<u>\$ 466,667</u>	<u>\$ 679,757</u>
Other revenue from own sources			
Land and building rentals	\$ 745,908	\$ 892,179	\$ 617,511
Licenses and permits	87,180	91,584	69,098
Fines	300	-	-
Water and sewer connection charges	12,300	20,804	24,263
Ground maintenance recoveries	10,090	1,320	1,320
Miscellaneous	264,503	263,026	262,801
	<u>\$ 1,120,281</u>	<u>\$ 1,268,913</u>	<u>\$ 974,993</u>
Water and sewerage user charges			
Water user charges	\$ 1,337,808	\$ 1,171,790	\$ 1,286,674
Sewer user charges	1,276,594	1,173,162	1,255,855
Fix rate service charges	-	85,502	-
	<u>\$ 2,614,402</u>	<u>\$ 2,430,454</u>	<u>\$ 2,542,529</u>

Town of Oromocto

Schedule 3: consolidated schedule of expenses

Year ended December 31	2021	2021	2020
	(schedule 7)		
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
General government services			
Mayor and councillors	\$ 97,836	\$ 92,614	\$ 84,094
Clerk's office	562,246	605,873	552,959
Treasurer's office	443,565	390,180	344,005
General office and administration	140,001	186,841	184,834
Professional fees	139,200	154,991	146,852
Property taxes	444,988	424,345	438,870
Public liability insurance	287,913	274,604	243,641
Employee benefits	-	274,630	250,805
Grants to other organizations	179,827	160,910	184,861
Cost of assessment	240,763	240,763	236,958
Payment in lieu of Taxes	27,526	27,526	-
Other	502,965	469,110	570,735
Amortization	149,055	149,055	139,230
Pension adjustment	(42,439)	(42,439)	(40,803)
Sick leave and retirement allowance	28,612	25,691	1,014
Provision for bad debts (recovery)	4,000	-	-
Interest	22,919	15,138	25,775
	<u>\$ 3,231,341</u>	<u>\$ 3,449,832</u>	<u>\$ 3,363,830</u>
Protection services			
Fire administration	\$ 558,412	\$ 491,753	\$ 514,342
Firefighting force	2,442,681	2,587,510	2,642,156
Fire station and building	99,517	163,735	110,547
Fire equipment and supplies	477,856	654,642	603,485
Fire training	71,700	116,233	65,237
Fire dispatch	104,800	104,210	102,315
Fire other	26,800	25,575	23,971
RCMP contract	1,808,412	1,363,651	1,456,616
Police administration	219,535	185,505	177,537
Police station and building	107,723	112,641	104,672
Police other	47,819	38,097	39,552
Emergency measures	41,350	40,509	36,959
Animal control services	194,778	189,667	187,385
Amortization	352,529	352,529	213,182
Pension adjustment	(88,142)	(88,142)	(78,692)
Sick leave and retirement allowance	(64,337)	53,360	(13,148)
	<u>\$ 6,529,107</u>	<u>\$ 6,391,475</u>	<u>\$ 6,186,116</u>

Town of Oromocto

Schedule 3: consolidated schedule of expenses

Year ended December 31	2021 (schedule 7)	2021	2020
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
Transportation services			
Administration	\$ 808,905	\$ 749,060	\$ 718,119
General equipment	652,369	718,771	545,950
Building maintenance	189,339	212,590	150,523
Non-productive wages	-	9,805	294,332
Roads and streets	472,083	495,077	606,960
Storm sewers	99,461	103,965	106,087
Snow and ice removal	478,960	376,092	436,149
Street lighting and signs	450,246	541,896	457,342
Traffic services	51,172	75,412	51,217
Amortization	1,926,426	1,926,426	1,836,860
Pension adjustment	(78,348)	(78,348)	(69,949)
Sick leave and retirement allowances	57,187	47,430	32,980
Interest	145,329	142,601	156,279
	<u>\$ 5,253,129</u>	<u>\$ 5,320,777</u>	<u>\$ 5,322,848</u>
Environmental health services			
Collection and recycling	\$ 787,001	\$ 785,563	\$ 755,669
Environmental development services			
Administration	\$ 328,219	\$ 35,802	\$ 36,260
Beautification	369,400	470,356	344,502
	<u>\$ 697,619</u>	<u>\$ 506,158</u>	<u>\$ 380,762</u>
Recreation and cultural services			
Administration	\$ 490,615	\$ 578,159	\$ 534,276
Parks and playgrounds	540,981	433,992	436,998
Rinks and arenas	498,679	449,361	412,706
Marina	230,335	226,151	191,489
Libraries	69,836	77,206	70,370
Community center	44,885	52,687	36,872
Pools	34,105	26,650	34,105
Ball fields	8,390	10,120	5,587
Programs and activities	50,422	31,205	10,966
Tourism	80,327	45,604	26,951
Amortization	288,094	288,294	300,700
Pension adjustment	(32,645)	(32,645)	(29,145)
Sick leave and retirement allowances	23,829	19,763	724
	<u>\$ 2,327,853</u>	<u>\$ 2,206,547</u>	<u>\$ 2,032,600</u>

Town of Oromocto

Schedule 3: consolidated schedule of expenses

Year ended December 31	2021	2021	2020
	(schedule 7)		
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
Water and sewer			
Administration	\$ 882,714	\$ 735,149	\$ 781,670
Equipment maintenance	12,030	81,656	76,732
Water supply	952,265	1,535,348	1,277,038
Sewer collection and disposal	1,116,277	814,255	690,153
Amortization	432,483	432,483	421,053
Pension adjustment	16,874	16,875	(23,510)
Sick leave and retirement allowances	10,856	10,855	19,212
Interest	18,351	13,909	15,656
Provision for bad debts	12,000	-	-
	<u>\$ 3,453,850</u>	<u>\$ 3,640,530</u>	<u>\$ 3,258,004</u>

Town of Oromocto

Schedule 4: schedule of segment disclosure

December 31, 2021

	General Government	Protection	Transportation	Environmental Health	Environmental Development	Recreation and Cultural	Water & Sewer	2021 Consolidated	2020 Consolidated
Revenues									
Property tax warrant	\$ 2,756,408	5,346,860	\$ 4,303,566	\$ 642,155	\$ 569,223	\$ 1,906,609	\$ -	\$ 15,524,821	\$ 14,925,428
Unconditional grant	102,268	198,379	159,670	23,825	21,119	70,739	-	576,000	574,123
Adjustment for PILT	-	-	-	-	-	-	-	-	8,062
Other government transfers	629,747	-	1,880,478	-	-	-	683,900	3,194,125	662,158
Services provided to other governments	-	1,094,700	74,905	-	-	-	-	1,169,605	1,067,577
Other revenue from own sources	983,763	-	264,346	-	-	-	20,804	1,268,913	974,993
Sale of services	-	-	-	20,677	-	445,990	-	466,667	679,757
Water and sewer user fees	-	-	-	-	-	-	2,430,454	2,430,454	2,542,529
Interest	23,993	-	9,797	-	-	-	26,158	59,948	85,973
Land sales	185,810	-	-	-	-	-	-	185,810	(16,567)
Gain on sale of assets	312,835	-	-	-	-	-	-	312,835	48,790
Other	172,124	11,415	-	-	-	-	(385)	183,154	473,296
	5,166,948	6,651,354	6,692,762	686,657	590,342	2,423,338	3,160,931	25,372,332	22,026,119
Expenses									
Salaries and benefits	1,363,297	3,150,540	1,190,734	-	-	963,804	682,715	7,351,090	7,597,595
Goods and services	1,939,090	2,923,191	2,091,934	785,563	506,158	967,331	2,483,692	11,696,960	10,794,817
Amortization	149,055	352,529	1,926,426	-	-	288,294	432,483	3,148,787	2,911,025
Interest	15,138	-	142,601	-	-	-	13,909	171,648	197,710
Pension obligation	(42,439)	(88,142)	(78,348)	-	-	(32,645)	16,874	(224,699)	(242,099)
Sick leave	2,364	4,911	4,365	-	-	1,819	1,440	14,899	-
Retirement allowances	23,327	(48,449)	43,065	-	-	17,944	9,415	142,197	40,781
Provision for bad debts	-	-	-	-	-	-	-	-	-
	3,449,832	6,391,475	5,320,777	785,563	506,158	2,206,547	3,640,530	22,300,882	21,299,829
Surplus (deficit) for the year	\$ 1,717,116	\$ 259,879	\$ 1,371,985	\$ (98,906)	\$ 84,184	\$ 216,791	\$ (479,599)	\$ 3,071,450	\$ 726,290

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

Town of Oromocto
Schedule 5: schedule of reserve and trust funds

December 31, 2021

	General operating reserve	General capital reserve	W&S operating reserve	W&S capital reserve	Trust funds	2021 Total	2020 Total
Accumulated surplus, beginning of year	\$ 586,567	\$ 2,724,485	\$ 42	\$ 292,131	\$ 15,136	\$ 3,618,361	\$ 3,268,861
Transfers from general operating fund (net)	82,873	587,265	-	-	(15,146)	654,992	321,400
Transfers from water and sewer operating fund	-	-	-	25,000	-	25,000	25,000
Transfers to general capital fund (net)	-	(1,025,650)	-	-	-	(1,025,650)	(24,778)
Transfers to water and sewer capital fund	-	-	-	-	-	-	-
Interest earned	2,369	9,812	-	2,043	10	14,234	27,878
Annual surplus	85,242	(428,573)	-	27,043	(15,136)	(331,425)	349,500
Accumulated surplus, end of year	\$ 671,809	\$ 2,295,912	\$ 42	\$ 319,174	\$ -	\$ 3,286,936	\$3,618,361

Town of Oromocto

Schedule 5: schedule of reserve and trust funds

December 31, 2021

Council Resolutions regarding transfers to and from reserves:

General Capital Reserve Fund to General Capital Fund

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

2021-182 RESOLVED: THAT \$1,025,650.28 (one million twenty-five thousand six hundred fifty dollars and twenty-eight cents) be transferred from the General Capital Reserve Fund to the General Capital Fund. CARRIED

Transfer - General Capital Reserve Fund to Water & Sewer Utility Capital Fund

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

2021-183 RESOLVED: THAT \$880,577.83 (eight hundred eighty thousand five hundred seventy-seven dollars and eighty-three cents) be transferred from the General Capital Reserve Fund to the Water & Sewer Utility Capital Fund. CARRIED

Transfer - General Capital Reserve Fund to Water & Sewer Utility Capital Fund

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

2021-184 RESOLVED: THAT \$327,536.38 (three hundred twenty-seven thousand five hundred thirty-six dollars and thirty-eight cents) be transferred from the General Capital Reserve Fund to the Water & Sewer Utility Capital Fund - Gas Tax. CARRIED

Transfer - General Operating Fun to General Capital Reserve Fund

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

2021-186 RESOLVED: THAT \$587,265.00 (five hundred eighty-seven thousand two hundred sixty-five dollars) be transferred from the General Operating Fund to the General Capital Reserve Fund. CARRIED

Transfer - General Operating Fund to General Operating Reserve Fund

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

2021-187 RESOLVED: THAT \$391,873.00 (three hundred ninety-one thousand eight hundred seventy-three dollars) be transferred from the General Operating Fund to the General Operating Reserve Fund. CARRIED

Town of Oromocto

Schedule 5: schedule of reserve and trust funds

December 31, 2021

Transfer - General Operating Reserve Fund to the General Operating Fund

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

2021-188 **RESOLVED: THAT \$309,000.00 (three hundred and nine thousand dollars) be transferred from the General Operating Reserve Fund to the General Operating Fund.** **CARRIED**

Transfer - Water & Sewer Utility Fund to the Water & Sewer Utility Capital Reserve Fund

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

2021-189 **RESOLVED: THAT \$25,000.00 (twenty-five thousand dollars) be transferred from the Water & Sewer Utility Operating Fund to the Water & Sewer Utility Capital Reserve Fund.** **CARRIED**

I hereby certify that the above are true and exact copies of resolutions adopted at the Regular Session of Council on December 16, 2021.


Cynthia Goguen
Acting Clerk
Town of Oromocto



25 4/20/2022
Date

Town of Oromocto

Schedule 6: schedule of reconciliation of annual surplus

December 31, 2021

	General operating fund	General capital fund	W&S operating fund	W&S capital fund	General operating reserve	General capital reserve	W&S operating reserve	W&S capital reserve	Trust funds	Total all funds
2021 annual surplus (deficit) per PSAB for the year	\$ 4,374,709	\$ (835,826)	\$ (734,288)	\$ 252,634	\$ 2,368	\$ 9,810	\$ -	\$ 2,043	\$ -	\$ 3,071,450
Adjustment to annual surplus (deficit) for funding requirements										
Second previous year's surplus	(659,708)	-	(141,565)	-	-	-	-	-	-	(801,273)
Long-term debt principal repayment	(757,000)	757,000	(97,000)	97,000	-	-	-	-	-	-
Water cost transfer	(645,000)	-	645,000	-	-	-	-	-	-	-
Other interfund transfers	(2,417,353)	2,788,001	(70,968)	45,968	82,873	(438,385)	-	25,000	(15,136)	-
Disposal of tangible assets	50,565	(50,565)	-	-	-	-	-	-	-	-
Provision for retirement liability	(30,085)	-	9,415	-	-	-	-	-	-	(20,670)
Accrued sick leave	13,459	-	1,440	-	-	-	-	-	-	14,899
Pension adjustment	(241,574)	-	16,875	-	-	-	-	-	-	(224,699)
Land sales	37,709	-	-	-	-	-	-	-	-	37,709
Amortization of tangible assets	-	2,716,304	-	432,483	-	-	-	-	-	3,148,787
Total adjustments	(4,648,987)	6,210,740	363,197	575,451	82,873	(438,385)	-	25,000	(15,136)	\$ 2,154,753
2021 annual fund surplus (deficit)	\$ (274,277)	\$ 5,374,914	\$ (371,091)	\$ 828,085	\$ 85,241	\$ (428,575)	\$ -	\$ 27,043	\$ (15,136)	\$ 5,226,204

Town of Oromocto

Schedule 7: schedule of operating budget to PSAB budget

December 31, 2021

	Operating budget general	Operating budget water & sewer	Capital budget	Segment allocations & interfund eliminations	Amortization adjustments	Employee future Benefit adjustments	Eliminate 2 nd previous surplus/ deficit	Total
Revenue								
Warrant for property taxes	\$ 15,524,821	-	-	-	-	-	-	\$ 15,524,821
Unconditional grant	576,000	-	-	-	-	-	-	576,000
Adjustment for PILT	-	-	-	-	-	-	-	-
Other government transfers	5,200	-	1,308,701	-	-	-	-	1,313,901
Services to other governments	1,174,041	-	-	-	-	-	-	1,174,041
Sale of services	514,470	-	-	-	-	-	-	514,470
Other revenue from own sources	1,107,981	607,300	-	(595,000)	-	-	-	1,120,281
Water and sewerage rates	-	2,614,402	-	-	-	-	-	2,614,402
Interest	-	14,000	-	-	-	-	-	14,000
Other income	-	21,500	-	-	-	-	-	21,500
Transfer from other funds and reserves	414,094	-	938,371	(1,352,565)	-	-	-	-
Second previous year's surplus	-	-	-	-	-	-	-	-
	19,316,607	3,257,202	2,247,072	(1,947,465)	-	-	-	21,701,762
Expenditure								
General government services	\$ 3,066,830	-	-	26,919	149,055	(11,463)	-	\$ 3,231,341
Protective services	6,795,383	-	-	(595,000)	352,529	(23,805)	-	6,529,107
Transportation services	3,202,535	-	-	145,329	1,926,426	(21,161)	-	5,253,129
Environmental health services	787,001	-	-	-	-	-	-	787,001
Environmental development services	697,619	-	-	-	-	-	-	697,619
Recreation and cultural services	2,048,575	-	-	-	288,294	(8,816)	-	2,328,053
Water and sewer	-	2,963,286	-	30,351	432,483	27,730	-	3,453,850
Provision for bad debts	4,000	12,000	-	(16,000)	-	-	-	-
Fiscal services	925,248	115,351	-	(1,040,599)	-	-	-	-
Second previous year's deficit	659,708	141,565	-	-	-	-	(801,273)	-
Retirement allowances	162,870	-	-	-	-	(162,870)	-	-
Transfer to the operating reserve fund	-	-	-	-	-	-	-	-
Transfer to the capital reserve fund	28,467	25,000	-	(53,467)	-	-	-	-
Transfer to the general capital fund	938,371	-	-	(938,371)	-	-	-	-
	19,316,607	3,257,202	-	(2,440,838)	3,148,787	(200,385)	(801,273)	22,280,100
Surplus (deficit) for the year	\$ -	-	2,247,072	493,373	(3,148,787)	(200,385)	(801,273)	\$ 593,316

Town of Oromocto

Schedule 8: reconciliation of funding deficit

December 31, 2021

Reconciliation of funding deficit:

	<u>Vested post employment benefits</u>
Liability at December 31, 2021	\$ 1,683,000
Amount of December 31, 2021 liability funded in the current year	(162,870)
Amounts funded in prior years	<u>(985,926)</u>
Balance to be funded in future years	<u>\$ 534,204</u>

The Town has an unfunded vesting post-employment liability of \$534,204. There is presently no agreement between the Town of Oromocto and the Province of New Brunswick regarding the funding of this liability.