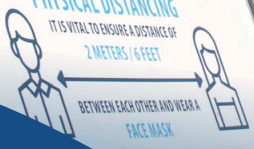




COVID-19
PUBLIC HEALTH ADVICE / CONSEILS DE SANTÉ PUBLIQUE

PROTECT YOURSELF AND OTHERS FROM GETTING SICK BY
PHYSICAL DISTANCING
IT IS VITAL TO ENSURE A DISTANCE OF
2 METERS / 6 FEET
BETWEEN EACH OTHER AND WEAR A
FACE MASK



City of Fredericton 2020 **ANNUAL REPORT**



Fredericton

Table Of Contents

Message from the Mayor	3
Foreword	3
Community Profile	3
Council Profile	4
Property Tax Rate	12
Grants for Tourism Purposes	13
Grants for Social or Environmental Purposes	13
Grants for Economic Development Activities	14
SERVICES	15
i) General Government Services	15
ii) Protective Services	15
iii) Transportation Services	15
iv) Environmental Health Services - General Fund	15
v) Environmental Health Services - Utility Fund	16
vi) Environmental Development Services	16
vii) Recreation and Cultural Services	16
viii) Fiscal Services	16
COVID-19 and the City of Fredericton	17
APPENDIX I 2020 Audited Financial Statements	18
APPENDIX II - COVID-19 Timeline (March – December 2020)	54

Message from the Mayor

On behalf of Fredericton City Council, I am pleased to submit the City of Fredericton's Annual Report for 2020. And what a year it was, with the impacts of the coronavirus (COVID-19) pandemic being felt by citizens, businesses, and government operations around the world.

This report continues with our tradition of open and transparent reporting of municipal government activities. We trust that having the City of Fredericton's essential information together in one document will be useful to the Province, our citizens, and community stakeholders.

Sincerely,
Kate Rogers
Mayor

Foreword

This Annual Report is prepared according to section 105 of the *Local Governance Act*, and Regulation 2018-54.

It contains general information about Fredericton, such as its population, tax base, tax rate, and user charges, as well as more detailed information regarding its Council, the provision of grants, and the types and cost of the services provided. The Audited Financial Statements are appended as Appendix I.

Community Profile

About the City of Fredericton

The City of Fredericton prides itself on being a smart, sustainable city offering a cost-competitive business environment and a balanced lifestyle with abundant recreational and cultural amenities.

Internationally and nationally recognized for municipal and community efforts, the City delivers more than 60 programs and services to residents and visitors alike, in a planned and financially responsible manner.

2020 ANNUAL REPORT

Together with its community stakeholders, the City of Fredericton is working to be the most vibrant, small city in North America. www.fredericton.ca

City of Fredericton City Council Profile

The City of Fredericton is governed by a City Council consisting of a mayor, nominated and elected at large, and 12 city councillors, nominated and elected by ward. The mayor and city councillors serve for a four-year term.

City Council is responsible for conducting the business of municipal government. This is done through a variety of meetings, including regular Council meetings, Council-in-Committee meetings, Standing Committee meetings, and other committee

and board meetings.

A number of municipal bylaws are in place to govern the work of the City of Fredericton. The municipality also operates under the legislation of the Province of New Brunswick, including the *Municipalities Act*, *Community Planning Act*, *Official Languages Act*, and *Right to Information and Protection of Privacy Act*.

The City's budget is based on a calendar year. City Council approves an annual capital and operating budget for both the General Fund and the Water and Sewer Utility.

The current City of Fredericton Council was elected on May 9, 2016, and sworn into office on May 24, 2016. The next regular Municipal Election would have been held in May 2020. However, due to the COVID-19 pandemic, the Province of New Brunswick postponed municipal elections until May 10, 2021.



Front Row: Stephen Chase, Councillor, Ward 9 (Bishop Drive/Odell Park); Mark Peters, Councillor, Ward 2 (McLeod/Brookside); Mike O'Brien, Mayor; Kate Rogers, Councillor, Ward 11 (East Downtown & Plat/UNB); and, Henri Mallet, Councillor, Ward 12 (Silverwood/Garden Creek).

Back Row: Steven Hicks, Deputy Mayor (as of May 28) and Councillor, Ward 5 (Marysville); Dan Keenan, Councillor, Ward 1 (Clements/Sunset); Eric Megarity, Councillor, Ward 6 (South Devon/Barker's Point/Lower St. Mary's); Kevin Darrah, Councillor, Ward 7 (Southwood Park/Lincoln); Greg Ericson, Councillor, Ward 8 (Skyline Acres); John MacDermid, Councillor, Ward 10 (West Downtown & Plat/Sunshine Gardens); Eric Price, Councillor, Ward 4 (Main Street/North Devon); and, Bruce Grandy, Councillor, Ward 3 (Nashwaaksis North).

Council Members and their Responsibilities

City Councillors serve on various committees during their term in office. In 2020, they participated in the following committees:

Ward 1 Clements/Sunset: Dan Keenan, Councillor. Committees: Finance & Administration Committee, Vice-Chair; Community Services Committee, Member; Development Committee, Member; Strategic & External Relations Committee, Member; appointee to the Board of Ignite Fredericton; and Administration Committee for the Superannuation Plan for Certain Employees of the City of Fredericton, Member.

Ward 2 McLeod/Brookside: Mark Peters, Councillor. Committees: Community Services Committee, Vice-Chair; Strategic & External Relations Committee, Member; Development Committee, Member; and Planning & Advisory Committee, Member.

Ward 3 Nashwaaksis North: Bruce Grandy, Councillor. Committees: Development Committee, Chair; Strategic & External Relations Committee, Vice-Chair; Public Safety & Environment Committee, Member; Community Services Committee, Member; Finance & Administration Committee, Member; Transportation Committee, Member; and Performing Arts Centre Design Team Procurement, Council Representative

Ward 4 Main Street/North Devon: Eric Price, Councillor. Committees: Public Safety & Environment Committee, Vice-Chair; Finance & Administration, Member; Community Services Committee, Member; Strategic & External Relations Committee, Member; Transportation Committee, Member; Add: Member: Administration Committee for the Superannuation Plan for Certain Employees of the City of Fredericton; Business Fredericton North Liaison

Ward 5 Marysville: Steven Hicks, Deputy Mayor and Councillor. Committees: Strategic & External Relations Committee, Chair; Negotiations Liaison Committee, Chair; and Regional Services Commission Council Representative

Ward 6 South Devon/Barker's Point/Lower St. Mary's: Eric Megarity, Councillor. Committees: Development Committee, Vice-Chair; Finance & Administration Committee, Member; Community Services Committee, Member; Public Safety & Environment Committee, Member; Transportation Committee, Member; Strategic & External Relations Committee, Member; and Age-Friendly Community Advisory Committee, Chair. Member: Administration Committee for the Superannuation Plan for Certain Employees of the City of Fredericton; Multicultural Liaison; NBEX Council Representative; Union of Municipalities of New Brunswick Council Representative; and Preservation Review Board Council Representative

Ward 7 Southwood Park/Lincoln: Kevin Darrah, Councillor. Committees: Transportation Committee, Chair; Public Safety & Environment Committee, Member; Development Committee, Member; Strategic & External Relations Committee, Member; Negotiations Liaison Committee, Member; and Planning Advisory Committee, Member

Ward 8 Skyline Acres: Greg Ericson, Councillor. Committees: Finance & Administration, Chair; Strategic & External Relations, Member; Community Services Committee, Member; Public Safety & Environment Committee, Member; Fredericton Tree Commission, Member; Mayor's Working Group on Community / Post-Secondary Relations, Member; and Shared Risk Plan Board of Trustees, Member; Development Committee, Member; Transportation Committee, Member; Negotiations Liaison Committee, Member; and Administration Committee for the Superannuation Plan for Certain Employees of the City of Fredericton, Chair

Ward 9 Bishop Drive/Odell Park: Stephen Chase, Councillor. Committees: Public Safety & Environment

Committee, Chair; Transportation Committee, Member; Finance & Administration Committee, Member; and Strategic & External Relations Committee, Member; Community Services Committee, Member; Development Committee, Member; Negotiations Liaison Committee, Member; Administration Committee for the Superannuation Plan for Certain Employees of the City of Fredericton, Member; and Downtown Fredericton Inc. Liaison, Local Improvement Association of the City of Fredericton (Fredericton Botanic Garden) Liaison

Ward 10 West Downtown & Plat/Sunshine Gardens:

John MacDermid. Committees: Development Committee, Member; Strategic & External Relations Committee, Member; Community Services Committee, Member; Finance & Administration Committee, Member; Public Safety & Environment Committee, Member; Transportation Committee, Member; Planning Advisory Committee, Member; Administration Committee for the Superannuation Plan for Certain Employees of the City of Fredericton, Member; and Fredericton Public Library Board, Member

Ward 11 East Downtown & Plat/UNB: Kate Rogers, Councillor. Committees: Strategic & External Relations Committee, Member; Community Services Committee, Member; Development Committee, Member; Transportation Committee, Vice-Chair; Arts & Culture Advisory Committee, Member; and Fredericton Affordable Housing Committee, Chair

Ward 12 Silverwood/Garden Creek: Henri Mallet, Councillor. Committees: Community Services Committee, Chair; Development Committee, Member; Finance & Administration Committee, Member; Strategic & External Relations Committee, Member; Negotiation Liaison Committee, Member; Administration Committee for the Superannuation Plan for Certain Employees of the City of Fredericton, Member; Association of Francophone Municipalities of New Brunswick, Council Representative; Recreation Advisory Committee, Council Representative, Mayor's Youth Action Team, Council Representative; and Le Centre Communautaire Sainte-Anne, Council Representative

Committees

The work of Fredericton's City Council is informed by various committees and groups. These include standing committees, a Planning Advisory Committee (PAC), and other advisory committees, boards, and commissions.

At a high level, the purpose of any committee is to provide advice to City Council and staff on specifically-mandated areas of interest and contribute to the development of policies, programs and initiatives.

Standing committees are made up of City Councillors appointed to that role. These committees, in addition to PAC, have regular monthly meetings. Special committees are composed of volunteers, appointed by Council, and they meet as needed.

Standing Committees of Council Community Services Committee

The Community Services Committee is primarily concerned with the quality of parks and recreation facilities and programs in Fredericton.

This committee's duties include:

- monitoring, supporting, and coordinating the planning and implementation of leisure and recreation programs
- coordinating the use and maintenance of existing parks and trails
- planning and developing new parks and trails within the city
- providing liaison between the Council and the Fredericton Tree Commission in the development and implementation of tree planting and preservation programs.

The Community Services Committee meets the second Thursday of every month at noon.

Development Committee

The Development Committee is concerned with specific program-development issues.

This committee's duties include:

- monitoring and supporting the delivery of community and economic development programs
- developing and coordinating the implementation of programs related to tourism and conventions
- coordinating the planning and implementation of zoning enforcement services.

The Development Committee meets the third Thursday of every month at noon.

Finance & Administration Committee

The Finance and Administration Committee monitors and manages financial and personnel matters on behalf of the City of Fredericton.

The Finance and Administration Committee meets the fourth Wednesday of every month at noon.

Public Safety & Environment Committee

The Public Safety and Environment Committee monitors and supports programs related to public safety and the environment.

This committee's duties include:

- dealing with crime and fire prevention services, building code enforcement, planning and delivery of water, sewer, sanitation, and pollution control services
- planning and delivery of operational police and fire services.

The Public Safety and Environment Committee meets the second Tuesday of every month at noon.

Strategic & External Relations Committee

The Strategic & External Committee actively pursues the various activities, policies and programs of the Federal and Provincial Governments and their Agencies.

This committee's duties include:

- promoting a coordinated and strategic approach to presenting City of Fredericton priorities and representations
- organizing and participating in strategic planning sessions to identify and select Council priorities
- acting as a liaison between Council and the various associations that make representations on behalf of municipalities at the provincial level.

The Strategic & External Committee meets the fourth Thursday of every month at noon.

Transportation Committee

The duties of the Transportation Committee include the planning and implementation of a comprehensive Transportation Plan for the city, and other transportation and parking related issues.

The Transportation Committee meets the third Tuesday of every month at noon.

Planning Advisory Committee

The Planning Advisory Committee (PAC) is an appointed Committee of Council and is comprised of three Councillors and six local citizens. The mandate of PAC is to perform necessary duties relating to community planning, as required by the *Community Planning Act* or City Council.

This committee's duties include making recommendations to City Council on land use planning matters including Municipal Plan Amendments, rezoning of property, zone amendments, and subdivisions. In addition, the

committee acts as the approving authority for the majority of significant variances.

Regular meetings of PAC are held on the third Wednesday of every month, except in December when the regular monthly meeting may be held on the second Wednesday. The meeting begins at 7:00 p.m. in City Hall Council Chamber, and is open to all members of the public.

- Regional Services Commission
- Shared Risk Plan Board of Trustees
- Union of Municipalities of New Brunswick
- Mayor's Youth Action Team

Other Advisory Committees, Boards and Commissions

- Administration Committee for the Superannuation Plan for Certain Employees of the City of Fredericton
- Affordable Housing
- Age-Friendly Community Advisory Committee
- Arts and Culture Advisory Committee
- Association of Francophone Municipalities of NB
- Business Fredericton North
- Cities of New Brunswick Association (Mayors only)
- Downtown Fredericton, Inc.
- Fredericton Affordable Housing Committee
- Fredericton Public Library Board
- Fredericton Tree Commission
- Ignite Fredericton
- Le Centre Communautaire Sainte-Anne
- Local Improvement Association of the City of Fredericton
- Mayor's Working Committee on Community/ Post-Secondary Relations
- Multicultural Liaison
- NBEX Land Development Committee
- Negotiations Liaison Committee
- Performing Arts Centre Design Team Procurement
- Preservation Review Board
- Recreation Advisory Board

Remuneration of Council

BY-LAW NO. A-16

A BY-LAW RESPECTING THE REMUNERATION OF CITY COUNCIL FOR THE CITY OF FREDERICTON

	2019	2020
Mayor	annually	annually
Salary:	53,192.00	54,096.26
Benefit Spending Allowance (health/dental)	5,200.00	5,200.00
Subtotal Base Salary:	58,392.00	59,296.26
Allowances:		
Car allowance	6,965.48	7,083.89
Communication allowance	2,757.44	2,804.31
Clothing Allowance	2,153.84	2,190.46
Subtotal Allowances:	11,876.76	12,078.66
Total Salary and Allowances:	70,268.76	71,374.92
Deputy Mayor	annually	annually
Salary:	22,163.35	22,540.13
Benefit Spending Allowance	5,200.00	5,200.00
Subtotal Base Salary:	27,363.35	27,740.13
Allowances:		
Communication allowance	2,757.44	2,804.31
Subtotal Allowances:	2,757.44	2,804.31
Total Salary and Allowances:	30,120.79	30,544.44
Council	annually	annually
Salary:	17,730.67	18,032.09
Benefit Spending Allowance	5,200.00	5,200.00
Subtotal Base Salary:	22,930.67	23,232.09
Allowances:		
Communication allowance	2,757.44	2,804.31
Subtotal Allowances:	8,489.38	2,804.31
Total Salary and Allowances:	25,688.11	26,036.40

As per By-law A-16, Mayor and Council's remuneration is adjusted annually by an amount equal to the average increase in the Consumer Price Index (CPI) NB recorded for the immediately preceding calendar year.

1.7% increase for 2020

2.1% increase for 2019

2020 ANNUAL REPORT

Meetings of Council

City of Fredericton Council meets on the second and fourth Mondays of every month at 7:30 pm.

During regular Council meetings, Council will formally receive reports, vote on by-laws, and consider financial and other matters.

Council-in-Committee (CIC) meetings are held on the first, third, and (when they occur) the fifth Mondays of the month at 7 pm. Of course, exceptions are made for holidays and in the summer months.

Councillor meeting attendance for 2020 is detailed in the table below:

Present (P) Absent (A)

Date	Meeting	O'Brien	Keenan	Peters	Grandy	Price	Hicks	Mearns	Darrah	Ericson	Chase	MacDermid	Rogers	Mallet
Jan. 13, 2020	Council-in-Committee	P	P	P	P	P	P	P	P	P	P	P	P	P
Jan. 13, 2020	City Council	P	P	P	P	P	P	P	P	P	P	P	P	P
Jan. 20, 2020	Council-in-Committee	P	P	P	P	A	P	P	P	P	P	P	P	P
Jan. 27, 2020	Council-in-Committee	P	P	P	P	P	P	P	P	P	P	P	P	P
Jan. 27, 2020	City Council	P	P	P	P	P	P	P	P	P	P	P	P	P
Feb. 3, 2020	Council-in-Committee	A	P	P	P	A	P	P	P	P	A	P	P	P
Feb. 10, 2020	City Council	P	P	P	P	P	P	P	A	P	P	P	A	P
Feb. 14, 2020	Special City Council	P	A	P	P	P	P	P	A	P	P	P	P	P
Feb. 17, 2020	Special City Council	P	P	P	P	P	P	P	A	P	P	P	P	P
Feb. 18, 2020	Council-in-Committee	CANCELLED												
Feb. 24, 2020	City Council	P	A	A	P	P	P	P	P	P	P	P	P	P
Mar. 2, 2020	Council-in-Committee	CANCELLED												
Mar. 9, 2020	City Council	P	P	P	A	P	P	P	P	P	P	P	A	P
Mar. 16, 2020	Council-in-Committee	P	A	P	A	P	P	P	P	P	P	P	P	P
Mar. 23, 2020	City Council	P	P	P	P	P	P	P	P	P	A	P	P	P
Apr. 6, 2020	Council-in-Committee	P	P	P	P	P	P	P	P	P	P	P	P	P
Apr. 14, 2020	City Council	P	P	P	P	P	P	P	P	P	P	P	P	P
Apr. 23, 2020	Council-in-Committee	P	P	P	P	P	P	A	P	P	P	P	P	P
Apr. 27, 2020	City Council	P	P	P	P	A	P	P	P	P	P	P	P	P
May. 4, 2020	Council-in-Committee	P	P	P	P	P	P	P	P	P	P	P	P	P
May. 11, 2020	City Council	P	P	P	P	P	P	P	P	P	P	P	P	P
May. 19, 2020	Council-in-Committee	P	P	P	P	P	P	P	P	P	P	P	P	P

2020 ANNUAL REPORT

Meetings of Council continued...

Present (P) Absent (A)		O'Brien	Keenan	Peters	Grandy	Price	Hicks	Megarity	Darrah	Ericson	Chase	MacDermid	Rogers	Mallet
May. 25, 2020	City Council	P	P	P	P	P	P	P	P	P	P	P	P	P
June. 1, 2020	Council-in-Committee	P	P	P	P	P	P	P	P	P	P	P	P	P
June.8, 2020	City Council	P	P	P	P	P	P	P	P	P	P	P	P	P
June. 15, 2020	Council-in-Committee	P	P	P	P	P	P	P	P	P	P	P	A	P
June. 22, 2020	City Council	P	A	P	P	P	P	P	A	P	P	P	P	P
July. 13, 2020	Council-in-Committee	P	P	P	P	P	P	P	P	P	P	P	P	P
July. 13, 2020	City Council	P	P	P	P	P	P	P	P	P	P	P	P	P
July. 27, 2020	Council-in-Committee	P	P	A	P	A	P	P	P	P	P	P	A	P
July. 27, 2020	City Council	P	P	P	P	P	P	P	P	P	P	P	A	P
Aug. 10, 2020	Council-in-Committee	P	P	P	P	P	P	P	P	P	P	P	P	P
Aug. 10, 2020	City Council	P	P	P	P	P	P	P	P	P	P	P	P	P
Aug. 24, 2020	Council-in-Committee	P	P	P	P	P	P	A	P	P	A	P	P	P
Aug. 24, 2020	City Council	P	P	P	P	P	P	A	P	P	A	P	P	P
Sept. 8, 2020	Council-in-Committee	P	P	A	P	P	P	P	P	P	P	P	P	P
Sept. 15, 2020	City Council	P	P	P	A	P	P	P	P	P	P	P	P	P
Sept. 21, 2020	Council-in-Committee	P	P	P	P	P	P	P	P	P	P	P	A	P
Sept. 28, 2020	Council-in-Committee Budget	P	P	P	P	P	P	P	P	P	P	P	P	A
Sept. 28, 2020	City Council	P	P	P	P	P	P	P	P	P	P	P	P	A
Oct. 5, 2020	Special City Council Budget	P	P	P	P	P	P	P	P	P	P	P	P	P
Oct. 5, 2020	Council-in-Committee	P	P	P	P	P	P	P	P	P	P	P	P	P
Oct. 13, 2020	City Council	P	P	P	P	P	P	P	P	P	P	P	P	P
Oct. 19, 2020	Council-in-Committee	P	P	P	P	P	P	P	P	P	P	P	P	P
Oct. 26, 2020	City Council	P	P	P	P	P	P	P	P	P	P	P	P	P
Nov. 2, 2020	Council-in-Committee	P	P	P	P	P	P	P	P	P	P	P	P	P
Nov. 9, 2020	City Council	P	P	P	P	P	P	P	P	P	P	P	P	P
Nov. 16, 2020	Council-in-Committee	P	P	P	P	P	P	P	P	P	P	P	P	P
Nov. 23, 2020	Special City Council	P	P	P	P	P	P	P	P	P	P	P	P	P
Nov. 23, 2020	City Council	P	P	P	P	P	P	P	P	P	P	P	P	P
Dec. 7, 2020	Council-in-Committee	P	A	P	P	P	P	P	P	P	P	P	P	P
Dec. 14, 2020	City Council	P	P	P	P	P	P	P	P	P	P	P	P	P

Property Tax Rate and User Charges

Fredericton City Council approved a \$124.4 million general fund budget for 2020. This funds all city services, except water and sewer expenses, which are funded by user fees collected quarterly through water and sewer bills. The water and sewer utility budget for 2020 is \$22.9 million. By law, New Brunswick municipalities must have balanced budgets; deficits are not permitted.

Where the money comes from...

The municipal services City residents receive each day are funded primarily through property tax.

In 2020, the City's General Fund Budget was \$124.4M; a 3.5% increase over 2019. The tax rate was \$1.4311 per \$100 per assessment; the inside tax rate was \$1.0733 per \$100 assessment.

Funds came from the following sources:

- Residential property tax generated 87% of the budget or \$108.2M,
- User charges, licences, fees and other revenues resulted in 11.5% of the budget or \$14.4M, and
- The Unconditional Grant from the Province of New Brunswick totalled 1.5% of the budget or \$1.8M.

Where the money goes...

Funds from the approved general fund budget are used to provide services in six external programs, including Economic Vitality, Environmental Stewardship, Governance & Civic Engagement, Liveable Community, Mobility, and Public Safety.

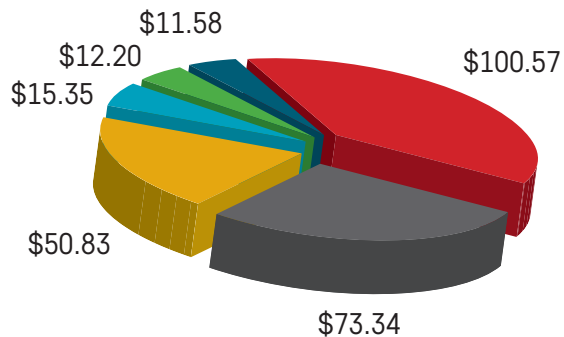
Note: These external programs are supported by the Sustainable Infrastructure, and the internal Corporate program, which includes various aspects related to the management of communications, finances, facilities, fleet and equipment, human resources, information and technology infrastructure, purchasing, and real estate.

Residential Tax Dollars: A Monthly Breakdown

To better understand what programs and services residents receive for their municipal tax dollars, the following monthly breakdown is provided based on the value of an average house in Fredericton.

In 2020, the average assessed value of a house in Fredericton is \$221,255 making the average property tax bill for the year \$3,166 or \$263.87 per month.

Your Property Tax Dollars: A Monthly Breakdown



- | | |
|--------------------|-------------------------------|
| Public Safety | Environmental Stewardship |
| Mobility | Governance & Civic Engagement |
| Liveable Community | |
| Economic Vitality | |

2020 Average assessed home value =
\$221,255 @ \$1.4311 / \$100

Annual tax bill = \$3,166.00
Monthly tax bill = \$263.87

Grants

One of the purposes of local government as stated in the *Local Governance Act* is to foster the economic, social, and environmental well-being of its community.

Fredericton is a more rewarding and satisfying place to live for us all when the people of the city are actively involved in its enrichment. That's why the City is dedicated to providing a wide range of grants, including Community Funding Grants, the Strategic Partner Capital Grants, the Arts, Culture and Heritage Funding Grants, and the Ambassadorship / Traveling Athlete Grants.

Grants for Tourism Purposes

In 2020, the City of Fredericton issued grants for tourism purposes totalling \$500 or more as seen below:

Total Expenditures: \$63,101

DESCRIPTION	2020 Actual
Sport Tourism - Event SEED Funding	51,083
Sport Tourism - Development	12,018
Subtotal for Tourism Purposes	\$63,101



Grants for Social or Environmental Purposes

In 2020, the City of Fredericton issued grants for social or environmental purposes totalling \$500 or more as seen in the table below:

Total Expenditures: \$924,823

DESCRIPTION	2020 Actual
UNB (Sir Max Aitken Pool)	140,000
Public Library	81,985
UNB Venture Campaign	100,000
Arts & Heritage - Project Support	67,500
Charlotte Street Arts Centre - Strategic Capital Grant	10,000
Beaverbrook Art Gallery Capital Campaign	50,000
Harvest Jazz & Blues Festival	62,500
Capital Winter Club	60,000
Fredericton Civic Pride Committee	47,500
Military Compound	20,800
Beaverbrook Art Gallery	27,500
Cultural Plan Implementation (Cultural Laureat/Ethno-Cultural)	28,051
York Sunbury Historical Society	26,000
S.P.C.A. - Operating	26,367
Theatre New Brunswick Capital Grant	25,000
Military Compound - Free Program	11,905
NB Highland Games & Scottish Festival	34,000
Botanic Gardens	19,397
NB Youth Orchestra	22,000
Science East	21,000
Science East - Strategic Capital Grant	19,308
Regional Museum Parking Agreement	18,360
NBEX	12,500
Fredericton Concert & Marching Band Grant	10,000
YM-YWCA Youth Program	7,650
Fredericton Outdoor Summer Theater (FrOST)	7,000
Shivering Songs	9,500
Bard in the Barracks	6,500
NB African Association	4,500

2020 ANNUAL REPORT

Grants for Social or Environmental Purposes Continued

DESCRIPTION	2020 Actual
Multicultural Association	6,000
Christ Church Cathedral	6,000
Fredericton Arts Alliance	7,000
Notable Acts Theatre Company	4,500
Fredericton Society of St Andrews Pipe Band	5,000
Arts & Heritage - Infrastructure Renewal	4,500
Estey Art	5,000
Activity Support	1,500
Crime Stoppers	2,500
Centre communautaire Sainte-Anne	4,000
Kinsmen Santa Claus Parade	2,000
Subtotal for Social or Environmental Purposes	\$924,823

Grants for Economic Development Opportunities

In 2020, the City of Fredericton issued grants for economic development purposes totalling \$500 or more as seen in the list below:

Total Expenditures: \$2,285,825

DESCRIPTION	2020 Actual
Fredericton Convention Centre	950,000
Ignite Fredericton	704,272
Fredericton Playhouse Inc Operating grant	475,600
Fredericton Playhouse Inc Capital grant	60,000
Immigration Coordinator	45,953
Business Fredericton North	50,000
Subtotal for Economic Development Purposes	\$2,285,825

Total Grants \$3,273,749



SERVICES

i) General Government Services

“Governance and Civic Engagement”

Vision, leadership and decision-making for the common good, generated by an informed and engaged community working in collaboration with City government.

Total Expenditures: \$6,074,641

Includes:

- Community Leadership
- Management Systems
- Intergovernmental Affairs
- Corporate Services

ii) Protective Service

“Public Safety”

Public Safety includes the protection of people and property through police and fire services, emergency management and enforcement of appropriate legislation.

Total Expenditures: \$44,563,839

Includes:

- Police – Investigate Crime
- Police – Maintain Peace & Order
- Police – Prevent Crime and Harm
- Police – Protect Life and Property
- Fire Emergency Incident Mitigation
- Fire Prevention & Inspection
- Fire Investigation
- Building Construction Permission & Enforcement
- Emergency Preparedness
- By-law Enforcement
- Animal Registration & Control
- Municipal Licensing
- Public Safety Service Request Management

iii) Transportation Services

“Mobility”

Mobility focuses on the movement of people and goods through a well planned transportation system that provides efficient movement of people and vehicles.

Total Expenditures: \$19,723,612

Includes:

- Roadway Management
- Transportation System Management
- Sidewalk Management
- Fixed Route Scheduled Transit
- Dial-A-Bus Transit
- Chartered Busing
- Taxi Industry Regulation
- Trails Management

iv) Environmental Health Services - General Fund

“Environmental Stewardship”

This program focuses on the environmental health and vibrancy of the community’s natural assets and how they interface with our built environment.

Total Expenditures: \$4,317,069

Includes:

- Solid Waste Management
- Composting
- Environmental Outreach
- Storm Water Management
- Hazardous Waste

v) Environmental Health Services - Utility Fund

Total Expenditures: \$26,600,874

Includes:

- Water
 - Purification & Treatment
 - Source of Supply
 - Transmission & Distribution
 - Plant and Equipment Maintenance
 - Water Meters
- Sewerage
 - Lift Stations & System Maintenance
 - Treatment & Disposal
- Common Services
- Fiscal Services

vi) Environmental Development Services

“Economic Vitality”

Economic vitality focuses on the economic health, diversity and prosperity of our community.

Total Expenditures: \$6,199,361

Includes:

- Business Attraction & Retention
- Parking Management
- Tourism Development & Operations
- Tourism Marketing & Sales

vii) Recreation and Cultural Services

“Livable Community”

A socially progressive and diverse community offering opportunities for cultural enrichment and active living, while ensuring preservation of the City’s cultural and historical identity.

Total Expenditures: \$18,343,997

Includes:

- Land Use Planning
- Development Approval
- Heritage Planning & Conservation
- Arboriculture
- Horticulture
- Cultural Development
- Community Special Event Coordination & Support
- Leisure & Recreation Development & Delivery
- Recreation Facility Scheduling
- Outdoor Sport, Recreation & Leisure Spaces & Infrastructure
- Community Liaison & Social Outreach

viii) Fiscal Services

Total Expenditures: \$26,767,951

Includes:

- Sustainable Infrastructure
 - Capital Prioritization & Investment Service
 - Linear & Utility Infrastructure Capital Planning Service
 - Debt & Affordability Management Service
 - Debt Principal Repayment
 - Interest on Capital Debt
 - Funding Current Year’s New Capital Projects
 - Funding Current Year’s Capital Renewal Projects
 - Transfers to Reserves
 - Remeasurement Gains & Losses

COVID-19 and the City of Fredericton

Just like the rest of the world, the City of Fredericton's operations were turned upside down in March 2020 when the World Health Organization declared that the coronavirus (COVID-19) outbreak was a pandemic. The following summarizes the operational impact on the municipality.

Impact on City Operations

Staff were sent home, facilities closed, programs suspended, and arrangements put in place to deliver only essential services as outlined in the City's *Widespread Illness Plan*. As with other emergency situations, the City's Emergency Measures Organization took the lead in the response.

The City's Chief Administrative Officer (CAO), Chris MacPherson provided the three guiding principles listed below related to the municipality's response to COVID-19, noting that during the pandemic "our job is to continue to deliver essential services to the public."

- A. We need to maintain sufficient strength of numbers to continue to provide essential services over what could be a long period of time.
- B. We should contribute in a positive way to reducing the spread of COVID-19 in the public.
- C. We will follow the guidelines and protocols established by Health Canada and New Brunswick's Medical Officer of Health. This is a rapidly changing situation and staff should expect frequent updates and changes.

As employees came back to work, facilities reopened, and broader service delivery resumed, the City followed the CAO's guiding principles, the advice of the Chief Medical Officers of Health, and all protocols outlined by the Province's recovery levels.

Information about service delivery and safety messages were regularly communicated to staff and the public. A City COVID-19 web page was established: www.fredericton.ca/coronavirus, as

well as an intranet page for staff that contained directives, health and wellness information, work procedures, operational plans, as well as checklists, forms and signage templates. The intranet page also provided links to provincial and federal COVID-19 resources. The CAO also implemented regular video messages to staff about the situation.

In addition, City staff worked with community agencies and partners to provide public information about the operation of grocery stores, pharmacies, and social programs, and to support local businesses, especially the restaurant sector using the hashtag: #SupportFredLocal.

See Appendix II for a summary of key City of Fredericton timelines related to COVID-19 from March – December 2020.

Dwayne Killingbeck,
*Fire Chief, Fredericton Fire Department
(Director, City of Fredericton Emergency Measures
Organization)
March 2021*

CITY OF FREDERICTON

Consolidated Financial Statements

Year ended December 31, 2020

	Page
Independent Auditor's Report	19
Consolidated Statement of Financial Position	21
Consolidated Statement of Operations and Accumulated Surplus	22
Consolidated Statement of Changes in Net Surplus	23
Consolidated Statement of Cash Flows	24
Notes to Consolidated Financial Statements	25

Independent auditor's report

To His Worship the Mayor and Members of the City Council of the
City of Fredericton

Opinion

We have audited the consolidated financial statements of the **City of Fredericton** [the "City"], which comprise the consolidated statement of financial position as at December 31, 2020, and the consolidated statement of operations and accumulated surplus, consolidated statement of changes in net surplus and consolidated statement of cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the City as at December 31, 2020 and its consolidated results of operations and its consolidated 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 City 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 information

Management is responsible for the other information. The other information comprises the Financial Statement Discussion and Analysis but does not include the consolidated financial statements and our auditor's report thereon. Our opinion on the consolidated financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the consolidated financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the consolidated financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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 City's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the City or to cease operations, or has no realistic alternative but to do so.



A member firm of Ernst & Young Global Limited

Those charged with governance are responsible for overseeing the City'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 City'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 City'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 City to cease to continue as a going concern.
- Evaluate the overall presentation, structure, and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Fredericton, Canada
April 22, 2021

Ernst & Young LLP

Chartered Professional Accountants



A member firm of Ernst & Young Global Limited

CITY OF FREDERICTON

Consolidated Statement of Financial Position

As at December 31, 2020

	2020	2019
Financial assets		
Cash and cash equivalents <i>[note 2]</i>	\$ 52,871,383	\$ 52,016,559
Investments	5,307,873	5,408,196
Accounts receivable	9,272,433	11,947,934
Accrued pension asset <i>[note 10]</i>	5,198,100	5,745,800
Assets held for sale	806,374	806,374
	\$ 73,456,163	\$ 75,924,863
Liabilities		
Accounts payable and accrued liabilities	\$ 9,446,604	\$ 16,889,073
Deferred revenue	4,166,688	3,773,988
Deferred government transfers <i>[note 6]</i>	5,160,678	5,152,877
Deposits <i>[note 4]</i>	1,482,419	1,460,194
Long-term debt <i>[note 7]</i>	37,188,113	41,174,458
Long-term commitment <i>[note 20]</i>	2,086,386	2,389,808
	\$ 59,530,888	\$ 70,840,398
Net surplus	\$ 13,925,275	\$ 5,084,465
Non-financial assets		
Tangible capital assets <i>[note 22]</i>	\$ 598,898,890	\$ 594,432,014
Supplies inventory	2,916,329	2,703,743
	\$ 601,815,219	\$ 597,135,757
Accumulated surplus	\$ 615,740,494	\$ 602,220,222

Contingencies *[note 13]*
See accompanying notes

Approved by:



Michael O'Brien, Mayor



Alicia Keating, Acting City Treasurer

CITY OF FREDERICTON

Consolidated Statement of Operations and Accumulated Surplus

For the year ended December 31, 2020

	2020 Budget	2020 Actual	2019 Actual
Revenue			
Property taxes	\$ 108,183,452	\$ 108,183,452	\$ 103,971,201
Community funding and equalization grant	1,890,636	1,890,636	1,832,790
Federal grant in lieu of taxes adjustment	1,742	1,742	-
Services to other governments	3,443,248	3,419,153	3,402,453
Sales, fines and other fees	29,639,286	27,067,387	29,154,773
Interest and return on investments	229,500	914,179	1,371,644
Third party contributions	-	10,310,761	11,617,332
	\$ 143,387,864	\$ 151,787,310	\$ 151,350,193
Expenses			
General Government Services - Corporate	\$ 1,474,743	\$ 2,059,163	\$ 538,327
Sustainable Infrastructure	2,513,172	1,862,451	2,147,670
Economic Vitality	9,074,186	8,012,429	7,682,150
Environmental Stewardship	4,762,425	4,826,583	4,695,269
Governance and Civic Engagement	4,749,414	4,687,703	4,734,930
Livable Community	23,080,731	22,720,450	25,487,747
Mobility [including Transit]	29,076,760	30,476,828	30,004,943
Public Safety	45,463,542	46,333,366	45,553,092
Water and Wastewater	16,908,012	17,288,065	16,643,482
	\$ 137,102,985	\$ 138,267,038	\$ 137,487,610
Annual surplus	\$ 6,284,879	\$ 13,520,272	\$ 13,862,583
Accumulated surplus, beginning of year	588,357,639	602,220,222	588,357,639
Accumulated surplus, end of year	\$ 594,642,518	\$ 615,740,494	\$ 602,220,222

See accompanying notes

CITY OF FREDERICTON

Consolidated Statement of Changes in Net Surplus (Debt)

For the year ended December 31, 2020

	2020 Budget	2020 Actual	2019 Actual
Annual surplus	\$ 6,284,879	\$ 13,520,272	\$ 13,862,583
Acquisition of tangible capital assets	(30,740,097)	(31,488,932)	(32,746,499)
Disposal of tangible capital assets	4,222,261	2,420,176	1,416,931
Amortization of tangible capital assets	22,968,188	24,601,879	24,250,281
Increase in supplies inventory	-	(212,585)	(41,004)
	\$ (3,549,648)	\$ (4,679,462)	\$ (7,120,291)
Increase in net surplus	2,735,231	8,840,810	6,742,292
Net surplus (debt), beginning of year	5,084,465	5,084,465	(1,657,827)
Net surplus, end of year	\$ 7,819,696	\$ 13,925,275	\$ 5,084,465

See accompanying notes

CITY OF FREDERICTON

Consolidated Statement of Cash Flows

For the year ended December 31, 2020

	2020	2019
Operating transactions		
Annual surplus	\$ 13,520,272	\$ 13,862,583
Items not affecting cash		
Amortization of tangible capital assets	24,601,879	24,250,281
Loss on sale of tangible capital assets	2,055,854	445,042
Uses		
Change in accrued pension asset	547,700	52,300
Change in long-term commitment	(303,422)	(304,689)
Change in deferred government transfers	7,801	5,152,877
Change in deferred revenue	392,700	560,661
Change in supplies inventory	(212,586)	(41,004)
Change in working capital	(4,744,743)	3,364,129
Change in assets held for sale	-	(806,374)
Cash provided by operating transactions	\$ 35,865,455	\$ 46,535,806
Capital transactions		
Proceeds on sale of tangible capital assets	364,323	971,889
Acquisition of tangible capital assets	(31,488,932)	(32,746,499)
Cash used in capital transactions	\$ (31,124,609)	\$ (31,774,610)
Financing transactions		
Long-term debt repayment	(3,765,976)	(3,633,288)
Capital leases	-	710,957
Capital lease principal repayments	(220,369)	(353,963)
Cash used in financing transactions	\$ (3,986,345)	\$ (3,276,294)
Change in cash and cash equivalents and investments	754,501	11,484,902
Cash and cash equivalents and investments, beginning of year	57,424,755	45,939,853
Cash and cash equivalents and investments, end of year	\$ 58,179,256	\$ 57,424,755

See accompanying notes

CITY OF FREDERICTON

Notes to Consolidated Financial Statements

Year ended December 31, 2020

1. Significant accounting policies:

(i) Reporting entity:

The consolidated financial statements of the City of Fredericton [the "City"] reflect the assets, liabilities, revenue, expenditures, and changes in net debt and accumulated surplus in the reporting entity. The reporting entity comprises the organizations accountable for the administration of their affairs and resources to City Council and owned or controlled by the City. Inter-fund and inter-corporate balances and transactions have been eliminated. The entities included in the consolidated financial statements are as follows:

Owned/controlled corporations

e-Novations ComNet Inc.
Fredericton Convention Centre Inc.
Newmarket Properties Inc.

(ii) Basis of accounting:

The consolidated financial statements have been prepared by management in accordance with Canadian public sector accounting standards established by the Public Sector Accounting Board ["PSAB"] of the Chartered Professional Accountants of Canada.

(iii) Revenue recognition:

Revenue is recognized on the accrual basis and is measurable as it is earned. Revenue received prior to being earned is recorded as deferred revenue until such time as the revenue is earned.

(iv) Expense recognition:

Expenses are recorded on the accrual basis as they are incurred and are measurable based on receipt of goods or services and obligation to pay.

(v) Supplies inventory:

Inventory is valued at the lower of cost and net replacement cost, with cost being determined on the first-in, first-out basis.

CITY OF FREDERICTON

Notes to Consolidated Financial Statements

Year ended December 31, 2020

1. Significant accounting policies (continued)

(vi) Tangible capital assets

Tangible capital assets ["TCAs"] are physical assets that are used to provide city services, city administration, construction and/or maintenance of other TCAs owned by the City, will be used on a regular basis for a period greater than one year, and are not surplus properties held for resale or disposal. Studies and master plans are not considered TCAs.

TCAs are recorded at cost, which includes all amounts directly attributable to acquisition, construction, development or betterment of the asset, and are amortized on a straight-line basis over their estimated useful lives. Amortization begins in the year after the asset has been put into use. Assets under construction are not amortized until they are put into use. Descriptions and useful lives are as follows:

	Useful Lives
Land: all land owned by the City, including land under buildings.	N/A
Land improvements: includes major landscaping projects, sports fields/courts, trail culverts, paved trails, parking lots, playgrounds and similar assets.	15 - 80 years
Buildings: all City-owned buildings, with the exception of treatment plants, as single assets or broken into components: structural, interior, exterior, mechanical, electrical, specialty items and equipment, and site works.	20 - 60 years
Machinery and equipment: includes information technology assets, large signage, transit fare boxes, motorized fleet equipment, parking meters, leasehold improvements and similar assets.	3 - 40 years
Vehicles: all City vehicles, including cars, trucks, buses, and similar assets.	6 - 20 years
Linear assets: all Public Works infrastructure including roads, sidewalks, street lights, traffic signals, storm sewers, water and sewer mains.	15 - 80 years
Water and wastewater treatment facilities: includes water and wastewater treatment plants broken into components: process piping/equipment, electrical and instrumentation, structural, architectural, mechanical, and site works.	10 - 60 years

CITY OF FREDERICTON

Notes to Consolidated Financial Statements

Year ended December 31, 2020

1. Significant accounting policies (continued)

(vi) Tangible capital assets (continued)

The City has a capitalization threshold in the amount of \$25,000. Any item purchased under this threshold is recorded as an expense in the year during which the item is acquired. An exception is pooled assets, which include computers, street lights, parking meters and groups of assets of a similar nature.

All grants, donations from subdivision developers and other third party contributions are recorded as income in the year during which the expenditure for the capital asset is incurred. The full cost of the asset is capitalized in the year during which the asset is substantially complete and put into use.

(vii) Employee future benefits

The City accrues its obligations under employee future benefit plans and the related costs, net of plan assets. The City has adopted the following policies:

a) The cost of pensions earned by employees is actuarially determined using the projected benefit method prorated on service and management's best estimate of expected plan investment performance, salary escalation and retirement ages of employees.

For the purpose of calculating the expected return on plan assets, those assets are valued at fair value.

Current service costs are expensed during the year.

The excess of net actuarial gains (losses) is amortized over the average remaining service period of active employees, which is estimated to be 16 years.

b) The City has a Supplemental Executive Retirement Plan ["SERP"] for eligible employees [see note 10].

c) City employees are entitled to a retirement allowance under collective agreements or in accordance with City policy. The liability is actuarially determined [see note 11].

(viii) Use of estimates

The preparation of consolidated financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions based on information available at the date of the consolidated financial statements. Actual results may differ from those estimates.

2. Cash and cash equivalents

Cash and cash equivalents are recorded at cost, which approximates their quoted market value, and are redeemable upon demand. Included in this amount are funds internally restricted by City Council for predetermined projects in the amount of \$37,071,490 [2019 - \$32,531,408].

CITY OF FREDERICTON

Notes to Consolidated Financial Statements

Year ended December 31, 2020

3. Bank loan payable

There are no bank loans payable or other short-term borrowings as at December 31, 2020 [2019 - nil] .

4. Deposits

Deposits consist of monies being held by the City that will either be refunded, provided certain requirements are met, or earned upon final sale of assets.

	2020	2019
Foundation locations	\$ 87,000	\$ 87,000
Tenders	63,175	57,914
Infrastructure fees	306,796	306,796
Performance bonds	205,806	207,806
Subdivision development	-	25,000
Animal control and other	240	240
Development fees	673,511	673,391
Water and sewer Installations	145,891	102,047
	\$ 1,482,419	\$ 1,460,194

5. Funds held in trust

Trust fund assets administered by the City for the benefit of external parties in the amount of \$693,605 [2019 - \$760,064] are not included in the consolidated financial statements.

6. Deferred government transfers

Funding received as part of the Gas Tax Funding program is recorded as revenue in the year during which related expenditures are incurred. Monies that have not been spent are recorded as deferred government transfers on the consolidated statement of financial position. This amount consists of the following:

	2020	2019
Gas Tax Funding	\$ 5,160,678	\$ 5,152,877

These amounts are restricted to fund pre-approved projects that relate to the program objectives and cannot be used for other projects.

CITY OF FREDERICTON

Notes to Consolidated Financial Statements

Year ended December 31, 2020

7. Long-term debt

	2020	2019
General Fund		
Debtures, 20-year amortization period:		
Maturing in 2020 bearing interest at 1.50% to 3.85%	\$ -	\$ 6,742,000
Maturing in 2023 bearing interest at 2.10% to 5.55%	4,903,000	5,407,000
Maturing in 2026 bearing interest at 1.45% to 2.90%	5,120,196	5,937,254
Maturing in 2026 bearing interest at 1.45% to 2.90%	961,836	1,115,321
Maturing in 2028 bearing interest at 2.10% to 3.45%	1,827,476	2,037,909
Maturing in 2029 bearing interest at 1.95% to 2.45%	11,452,000	12,600,000
Maturing in 2030 bearing interest at 0.50% to 1.80%	6,197,000	-
Maturing in 2033 bearing interest at 1.35% to 4.00%	6,402,000	6,790,000
	36,863,508	40,629,484
Capital lease obligations with implicit interest rates of 2.85% and 4.54%	324,605	544,974
Total debt	\$ 37,188,113	\$ 41,174,458

The General Fund debtures are amortized over 20 years with fixed rates of interest over the initial 10-year term.

The City has obtained approval of the Municipal Capital Borrowing Board for the long-term debt, and expects to renew each of the debtures for an additional term of 10 years as they mature.

Principal due within the next five years and thereafter on certificates of indebtedness is approximately as follows:

2021	3,877,783
2022	3,951,473
2023	4,049,910
2024	4,136,890
2025 and thereafter	20,847,452
	\$ 36,863,508

Interest in the amount of \$1,263,956 [2019 - \$1,510,703] relating to the debtures is included in interest expense.

Capital lease obligations due within the next three years are as follows:

2021	130,789
2022	109,733
2023	84,083
Total minimum lease payments	\$ 324,605

Interest in the amount of \$23,467 [2019 - \$5,428] relating to the capital lease obligations is included in interest

CITY OF FREDERICTON

Notes to Consolidated Financial Statements

Year ended December 31, 2020

8. Capital borrowing

Requested and approved capital borrowing

The City obtained approval under Order in Council ["OIC"] and Ministerial order to borrow an amount of \$72,850,000, of which \$8,950,000 was financed in 2013, \$1,100,000 in 2012, \$11,000,000 in 2010, \$21,800,000 in 2009, \$13,500,000 in 2008, and \$16,500,000 in 2006 by the New Brunswick Municipal Finance Corporation. Of this amount, \$9,934,000 and \$2,251,000 were refinanced with internal inter-fund debentures in 2016 and 2018, respectively.

		<u>Approved</u>	<u>Borrowed</u>
Recreation and Cultural	OIC 06-02	\$ 14,350,000	\$ 14,350,000
Recreation and Cultural	OIC 06-23	5,900,000	5,900,000
Recreation and Cultural	OIC 06-43	9,360,000	9,360,000
Protective Services	OIC 06-43	5,400,000	5,400,000
Protective Services	OIC 07-17	1,400,000	1,400,000
General Government	OIC 07-55	3,040,000	3,040,000
General Government	OIC 07-66	1,000,000	1,000,000
General Government	OIC 09-08	30,800,000	30,800,000
Protective Services	OIC 10-72	500,000	500,000
Environmental Health	OIC 11-06	1,100,000	1,100,000
		<hr/>	<hr/>
Total authorizations to December 31, 2020		\$ 72,850,000	\$ 72,850,000

Of the total amount borrowed, \$36,863,508 [2019 - \$40,629,484] remains to be repaid [see note 7].

9. Capital commitments

There are no significant capital commitments outstanding as at December 31, 2020 [2019 - nil].

CITY OF FREDERICTON

Notes to Consolidated Financial Statements

Year ended December 31, 2020

10. Pension asset/liability

a - Superannuation Pension Plan

The City provides pension benefits to certain employees of the City, in accordance with the *New Brunswick Pension Benefits Act* and City By-Law A-5. The Plan is administered by City Council as the Board of Administrators. The Plan is a contributory defined benefit pension plan covering the active members of IAFF 1053 and UBCJ 911 and IAFF 1053 and UBCJ 911 retirees on or after March 31, 2013. Under the Plan, contributions are made by the Plan members and the City.

An actuarial valuation of the Plan was completed for April 1, 2019 and extrapolated to December 31, 2020.

	2020	2019
Plan assets, at market-related value, January 1	\$ 91,319,100	\$ 76,883,100
Contributions - City	2,208,600	2,166,000
Contributions - employee required	1,886,000	1,791,200
Benefit payments	(3,199,200)	(1,777,200)
Administrative expenses paid from plan assets	(250,000)	(250,000)
Expected earnings on market-related value	5,170,700	4,741,100
Actuarial (loss) gain	5,108,500	7,764,900
Plan assets, at market-related value, December 31	\$ 102,243,700	\$ 91,319,100
Accrued benefit obligation, January 1	\$ 91,661,800	\$ 78,274,600
Current service cost	3,276,000	3,068,900
Benefit payments	(3,199,200)	(1,777,200)
Interest on accrued benefit obligation	5,178,500	4,818,800
Net actuarial loss (gain)	4,179,000	7,276,700
Accrued benefit obligation, December 31	\$ 101,096,100	\$ 91,661,800
Unamortized actuarial losses, January 1	\$ (6,484,200)	\$ (7,602,800)
Current-year (losses) gains on accrued obligation	(4,179,000)	(7,276,700)
Actuarial (losses) gains on pension fund assets	5,108,500	7,764,900
Amortization of prior-year losses/actuarial gains	1,126,300	630,400
Unamortized actuarial losses, December 31	\$ (4,428,400)	\$ (6,484,200)
Net pension fund asset comprising		
Accrued benefit obligation	\$ 101,096,100	\$ 91,661,800
Less plan assets	(102,243,700)	(91,319,100)
Less unamortized losses	(4,428,400)	(6,484,200)
Net pension fund asset	\$ (5,576,000)	\$ (6,141,500)
City portion of plan expenses		
	\$ 3,526,000	\$ 3,318,900
Less employee contributions	(1,886,000)	(1,791,200)
Add amortization of actuarial losses	1,126,300	630,400
	2,766,300	2,158,100
Interest during the year on average pension liability	7,800	77,700
Pension-related expenses	\$ 2,774,100	\$ 2,235,800

CITY OF FREDERICTON

Notes to Consolidated Financial Statements

Year ended December 31, 2020

10. Pension asset/liability (continued)

b - Supplemental Executive Retirement Plan

	2020	2019
Accrued actuarial obligation	<u>\$ 377,900</u>	<u>\$ 395,700</u>

c - Net Pension Asset/Liability

	2020	2019
Superannuation Pension Plan	<u>\$ (5,576,000)</u>	<u>\$ (6,141,500)</u>
Supplemental Executive Retirement Plan	<u>377,900</u>	<u>395,700</u>
	<u>\$ (5,198,100)</u>	<u>\$ (5,745,800)</u>

Significant management assumptions used in the actuarial valuation for the Superannuation Pension Plan are:

Discount rate:	5.30% for 2020 year-end disclosures [5.65% for fiscal 2020 expense and 2019 year-end disclosures]
Inflation rate:	2.00% [2019 - 2.00%] per annum
Salary growth rate:	2.75% [2019 - 2.75%] per annum, plus promotional and merit scale
Retirement age:	60% [2019 - 60%] at the age first eligible for an unreduced pension, remainder at age 65 [2019 - 65]

Significant management assumptions used in the actuarial valuation for the Supplemental Executive Retirement Plan are:

Discount rate:	1.85% [2019 - 1.85%] per annum
----------------	--------------------------------

The Superannuation Pension Plan for certain employees of the City is exempted from funding on a solvency basis. The exemption was approved by the New Brunswick Superintendent of Pensions and recorded effective May 5, 2014.

CITY OF FREDERICTON

Notes to Consolidated Financial Statements

Year ended December 31, 2020

11. Retirement allowance liability

The City provides a retirement allowance to employees of the City who have continuous service of five years or more and retire due to disability, death or age, or are laid off by the City. The City shall pay such employees or their beneficiaries an allowance equal to one month's pay for each five years of service or fraction thereof, but not exceeding six months, at the employee's regular rate of salary plus their benefit spending allowance at retirement.

Based on an actuarial valuation of the liability, the results as at December 31, 2020 are as follows:

	2020	2019
Accrued benefit liability as at January 1	\$ 10,157,300	\$ 9,690,000
Current service cost	824,100	802,100
Interest on obligation	235,300	229,400
Benefit payments	(617,000)	(831,100)
Amortization of losses	266,900	266,900
Accrued benefit liability as at December 31	\$ 10,866,600	\$ 10,157,300
Restricted cash and investments for retirement allowance	\$ 10,866,600	\$ 10,157,300
Net accrued benefit obligation	\$ -	\$ -
City portion of benefit expenses		
Current-period benefit cost	\$ 824,100	\$ 802,100
Interest cost	235,300	229,400
Amortization of losses	266,900	266,900
Retirement allowance expense	\$ 1,326,300	\$ 1,298,400

Significant economic and demographic assumptions used in the actuarial valuation are:

Discount rate:	1.85% [2019 - 1.85%] per annum
Salary growth rate:	2.75% [2019 - 2.75%] per annum, plus promotional and merit scale
Retirement age:	60% at the age first eligible for an unreduced pension, remainder at age 65

12. Expenses by object

	2020	2019
Salaries and benefits	\$ 72,872,114	\$ 71,811,115
Goods and services	37,449,768	39,362,704
Amortization	24,601,879	24,250,281
Interest	1,287,423	1,618,469
Other	2,055,854	445,041
	\$ 138,267,038	\$ 137,487,610

CITY OF FREDERICTON

Notes to Consolidated Financial Statements

Year ended December 31, 2020

13. Contingencies

(i) The City provided a letter of guarantee in 2013 in support of a loan by Capital Region Community Tennis Centre Inc. up to an amount of \$670,000 with National Bank for a term not to extend beyond 2016. City Council guaranteed an extension of 24 months at the November 13, 2018 Council Meeting. Further, City Council guaranteed an extension of 24 months at the December 3, 2020 Council Meeting. The outstanding loan balance at November 26, 2020 amounts to \$65,521.

(ii) The City is subject to claims and lawsuits arising in the normal course of operations. Many of these claims, especially related to property expropriation, may take several years to resolve. Management is of the opinion that the ultimate resolution of any legal proceedings will not have a significant effect on the City's consolidated financial position.

14. Recreational service agreements

The City entered into Recreational Service Agreements ["Agreements"] with a number of surrounding Local Service Districts ["LSDs"] and the Village of New Maryland ["Village"]. The Agreements are in effect from January 1, 2008 to December 31, 2027 with an option to extend beyond this period.

Under the Agreements, the City is required to provide access to constituents of the areas to the City's recreational facilities as if they were residents of the City. In addition, the City is required to provide an audited consolidated schedule of net operating loss of the City's arena complexes [note 24]. A capital replacement fund is in place to plan for future capital expenditures relating to the arenas.

In return, the LSDs and the Village have agreed to have a portion of their property taxes paid to the City in order to help fund a proportional amount of the capital and operating expenses of the facilities. The contributions are collected by the Province of New Brunswick, then distributed to the City by the Minister of Local Government. Contributions under this agreement for the current year amounted to \$566,955 [2019 - \$540,018].

15. Other

The City, through Newmarket Properties Inc., leases land and a building from the Province of New Brunswick for a nominal fee of \$1 per year under a five-year renewable lease agreement that terminated on April 30, 2024. Under the terms of the lease, the Province of New Brunswick is responsible for the provincial portion of the real property tax levy. The effect of this lease arrangement is not recorded in these consolidated financial statements.

CITY OF FREDERICTON

Notes to Consolidated Financial Statements

Year ended December 31, 2020

16. Segmented information

The City is a diversified municipal government that provides a wide range of services to citizens. For management reporting purposes, these operations are broken into segments [note 21]. The segments are as follows:

General Government Services - Corporate

General Government Services are responsible for the internal services provided by and for the other City departments. They consist of Corporate Services - including Communications, Human Resources, Purchasing, Fleet, Information Technology, Building Services, Telecommunications, Real Estate, and Finance. Internal services' costs are re-allocated to the public services areas below.

Governance and Civic Engagement

Governance & Civic Engagement services provide legislation, community relations, and community and corporate leadership. This segment includes the Mayor and Council, and the City Administrator - including Strategic Initiatives, the City Solicitor, and City Clerk.

Sustainable Infrastructure

Sustainable Infrastructure services consist of planning for long-term infrastructure needs, creating long-term capital plans, and managing debt and affordability.

Public Safety

Public safety services include Police, Fire, By-Law and Building Inspection services within the City and aiding surrounding areas as required.

Mobility

Mobility services consist of common services, road and linear maintenance, street lighting, traffic services, Parking Services and Public Transit.

Environmental Stewardship

Environmental stewardship consists of garbage and waste collection and disposal, and composting.

Economic Vitality

Economic Vitality consists of economic development, and tourism and culture. It includes the Fredericton Convention Centre Inc., e-Novations ComNet Inc., and Newmarket Properties Inc.

Livable Community

Livable Community services include recreation and cultural services consisting of administration, programs, community liaison, indoor and outdoor pools, arenas, community facilities, the Fredericton Public Library and the Fredericton Playhouse. Livable Community also includes Parks and Trees, outdoor sport, and Community Planning, building permits and inspection, development approval, heritage planning and conservation, and long-range land use planning.

Water and Wastewater Services (Utility Operations)

Water and Wastewater Services consist of supply, purification and treatment, transportation, storage, distribution of water, and collection and treatment of wastewater.

CITY OF FREDERICTON

Notes to Consolidated Financial Statements

Year ended December 31, 2020

17. Province of New Brunswick Compliance Requirements

The City is in compliance with the following requirements under the *Municipalities Act* of the Province of New Brunswick:

(i) Inter-fund accounts

All inter-fund accounts as at December 31, 2020 represent current transactions except as noted below and are in compliance with the policy established by the Department of Environment and Local Government.

(ii) Restrictions on municipal borrowings

Section 89 of the *Municipalities Act* of the Province of New Brunswick restricts a municipality's borrowings for operating purposes to less than four percent of the operating budget of the municipality, as defined by the Province of New Brunswick, and to less than two percent of the assessed value of real property in the municipality for capital purposes. Borrowings by the City are within these legislative restrictions.

(iii) Water cost transfer

The City's water cost transfer is within the maximum allowable by regulation 81-195 under the *Municipalities Act* based on the applicable percentage of water system expenditures for the population.

(iv) Second previous year's surplus

The *Municipalities Act* requires that the General Operating Fund surplus (deficit) be absorbed into the operating budget of the second subsequent year and that the Water and Sewerage Operating Fund surplus (deficit) be absorbed into one or more of the three operating budgets commencing with the second following year [see note 24].

18. Public Safety

Included in Public Safety expenses are amounts related to a contribution agreement between the Government of Canada, the Province of New Brunswick, the City of Fredericton and the Saint Mary's First Nation for Native policing services. Amounts included relating to expenses and recoveries are as follows:

	2020	2019
Native policing expenses	\$ 722,806	\$ 752,307
Federal contribution	(303,288)	(295,171)
Provincial contribution	(279,958)	(272,466)
City contribution	\$ 139,560	\$ 184,670

CITY OF FREDERICTON

Notes to Consolidated Financial Statements

Year ended December 31, 2020

19. Shared risk pension

The City is a participating contributing employer to the City of Fredericton Shared Risk Plan ["SRP Plan"] which is a Shared Risk Plan in accordance with the *Pension Benefits Act* (New Brunswick). The SRP Plan is administered by an independent Board of Trustees and covers employees of the City who are not active members of IAFF 1053 or UBCJ 911. Under the SRP Plan, contributions are made by the SRP Plan members and the City. The SRP Plan was created effective March 31, 2013 as a result of a Memorandum of Understanding between the City and CUPE locals 508, 1709, 1783 and 3864.

Plan members contribute at a rate of 9% of pensionable earnings, with the exception that designated Police and Fire Management employees contribute at a rate of 12% of pensionable earnings. The City matches these contributions to form the Plan's Initial Contributions. In addition, the City is making initial Temporary Contributions in the amount of 5% of pensionable earnings for at least 10 years and at most 15 years beginning March 31, 2013. As per the Plan's Funding Policy, contributions may increase or decrease by 2.25% of payroll for both the City and the employees should certain funding levels be reached.

For service up to and including March 31, 2013, benefits accrue at a rate of 1.3% on the first \$5,000 of earnings and 2.0% on the remainder of pensionable earnings, to a maximum benefit of \$2,000 per year of pensionable service. For this period of pre-conversion service, benefits are available on an unreduced basis for members who retire on or after age 55 and whose age plus service total at least 80 years [or 75 years for designated Police and Fire Management employees]. For service after March 31, 2013, benefits accrued at a rate of 1.8% of pensionable earnings. For this period of post-conversion service, benefits are available on an unreduced basis for members who retire on or after age 65 [or 60 for designated Police and Fire Management employees].

The last actuarial valuation of the Plan was conducted as at March 31, 2020. At that date, the open group funded ratio of the Plan was 105.9% [2019 - 115.1%].

20. Pension plan asset split

A split, and transfer of assets from the Superannuation Pension Plan for Employees of the City of Fredericton [the "old plan"] to the Superannuation Pension Plan for Certain Employees of the City of Fredericton [the "new plan"] and the SRP Plan, had been approved by the Superintendent of Pensions' office on November 18, 2014.

Mercer (Canada) Limited performed an actuarial valuation of the old plan with the purpose of determining the transfer of assets and liabilities as of March 31, 2013. The transfer of assets was based on a division of assets from the old plan to the new plan and SRP Plan on a going concern basis. The prior year's consolidated financial statements were prepared based on the actuarial valuation prepared by Mercer (Canada) Limited, and approved by the Superintendent of Pensions.

However, the decision of the Superintendent of Pensions had been appealed to the Financial and Consumer Services Tribunal. The Tribunal issued its decision on March 9, 2016, overturning the original division of assets on a going concern basis in favour of a solvency apportionment of assets.

During the year in 2016, Mercer (Canada) Limited performed new actuarial valuations of the plan asset split using the solvency basis. As a result of the revised actuarial valuation and remeasurement of the pension asset split value, an additional \$6,314,000 in pension assets have been transferred from the SRP Plan to the new plan. Prior to the increase in asset value, the new plan had a net pension fund liability of \$1,259,400, which was funded with internally unrestricted cash that was previously expensed. Because the transfer of additional assets results in a net pension fund asset, the internally unrestricted cash of \$1,259,400 was recognized as revenue in 2016. This resulted in gross revenue related to the revised pension asset split allocation for the new plan of \$7,573,400.

CITY OF FREDERICTON

Notes to Consolidated Financial Statements

Year ended December 31, 2020

20. Pension plan asset split (continued)

As a result of various appeals from the police and fire unions, there was a hearing by the Financial and Consumer Services Tribunal ("Tribunal"), which resulted in an August 2020 decision. The main points of the decision are as follows: a) the Plan actuaries were removed; b) the Plan administrator was required to retain a new actuary; c) the 2016 actuarial report was rejected; d) the new actuary must conduct analysis to determine appropriate funding levels since Plan inception in 2013 and determine if a Canada Revenue Agency exemption is required; and e) actuarial valuation reports for 2013 to present must be redone by the new actuary and submitted to the Superintendent of Pensions.

The Tribunal decision has been appealed and parties are awaiting the decision to determine next steps. Eckler Limited has been appointed as Plan Actuary effective March 2021.

As a result of the split changes to the SRP Plan assets, the City made a new long-term commitment to increase the Temporary Contributions to the SRP Plan from the initial rate of 4.25% of payroll to 5.0% of payroll. The commitment for additional Temporary Contributions is for the same period as the initial Temporary Contributions.

The present value of the long-term commitment for additional Temporary Contributions is estimated to be \$2,086,386.

Additional Temporary Contributions due within the next five years and thereafter on the long-term commitment are approximately as follows:

2021	302,131
2022	300,815
2023	299,474
2024	298,108
2025 and thereafter	885,858
	<hr/>
	\$ 2,086,386

The long-term commitment for the additional SRP contributions resulted in a decrease in revenue related to the pension plan asset split in 2016. This resulted in total net revenue from pension plan split of \$4,265,822.

CITY OF FREDERICTON

Notes to Consolidated Financial Statements

Year ended December 31, 2020

21. Consolidated Schedule of Segment Disclosure

	Government and Civic Engagement	General Government Services - Corporate	Sustainable Infrastructure	Public Safety	Mobility	Environmental Stewardship	Economic Vitality	Livable Community	Water and Wastewater	2020 Consolidated	2019 Consolidated
Revenue											
Property tax/Community Funding and Equalization Grant	\$ 4,721,821	\$ -	\$ 2,507,448	\$ 40,999,739	\$ 29,897,513	\$ 4,871,602	\$ 6,258,996	\$ 20,718,711	\$ -	\$ 110,075,830	\$ 105,803,991
Services to other governments	-	1,108,469	-	1,887,243	423,441	-	-	-	-	3,419,163	3,402,453
Sales and other fees	-	287,561	-	1,627,262	1,589,798	-	1,704,648	2,287,165	19,590,953	27,067,387	29,164,773
Interest and return on investments	-	778,853	-	-	-	-	-	-	135,326	914,179	1,371,644
Government transfers	-	38,792	66,824	-	2,485,831	82,544	-	330,625	5,213,781	8,218,397	8,640,695
Other	-	129,515	-	-	1,417,685	164,437	-	35,086	345,641	2,092,364	2,976,637
	\$ 4,721,821	\$ 2,323,190	\$ 2,574,272	\$ 44,514,244	\$ 35,814,268	\$ 5,218,583	\$ 7,963,644	\$ 23,371,587	\$ 25,285,701	\$ 151,787,310	\$ 151,350,193
Expenses											
Salaries and benefits	\$ 2,384,400	\$ 11,551,122	\$ 879,234	\$ 32,599,328	\$ 9,865,878	\$ 543,053	\$ 1,723,164	\$ 7,757,689	\$ 5,568,246	\$ 72,872,114	\$ 71,811,115
Goods and services	864,578	15,772,168	307,475	1,096,848	4,134,101	3,518,783	2,739,240	3,762,853	5,259,722	37,449,768	39,362,704
Amortization	87,803	-	91,449	1,981,630	9,947,347	509,515	1,709,668	3,942,157	6,332,310	24,601,879	24,250,281
Interest	-	-	-	211,280	2,752	-	535,819	537,572	-	1,287,423	1,618,469
Other (gain) loss on assets	-	1,116,748	-	22,882	800,147	-	(5,427)	(6,283)	127,787	2,055,854	445,041
Subtotal expenses	\$ 3,336,781	\$ 28,440,038	\$ 1,272,158	\$ 35,911,968	\$ 24,750,225	\$ 4,571,351	\$ 6,702,464	\$ 15,993,988	\$ 17,288,065	\$ 138,267,038	\$ 137,487,610
Allocation of Corporate overhead	1,350,922	(26,380,875)	590,293	10,421,398	5,726,603	255,232	1,309,965	6,726,462	-	-	-
Total expenses	\$ 4,687,703	\$ 2,059,163	\$ 1,862,451	\$ 46,333,366	\$ 30,476,828	\$ 4,826,583	\$ 8,012,429	\$ 22,720,450	\$ 17,288,065	\$ 138,267,038	\$ 137,487,610
Annual surplus	\$ 34,118	\$ 264,027	\$ 711,821	\$ (1,819,122)	\$ 5,337,440	\$ 392,000	\$ (48,785)	\$ 651,137	\$ 7,997,636	\$ 13,520,272	\$ 13,862,583

CITY OF FREDERICTON

Notes to Consolidated Financial Statements
Year ended December 31, 2020

22. Schedule of Tangible Capital Assets

	Land	Land improvements	Buildings	Vehicles	Machinery and equipment	Treatment facilities	Linear assets	Assets under construction	2020 Total	2019 Total
COST										
Balance, beginning of year	\$ 16,025,657	\$ 22,397,004	\$ 154,841,130	\$ 32,717,586	\$ 32,496,127	\$ 72,525,985	\$ 579,384,009	\$ 8,028,817	\$ 918,416,315	\$ 892,311,277
Net additions during the year	258,801	2,727,152	1,550,377	2,582,763	1,372,846	5,911,653	19,726,500	(2,641,160)	31,488,932	\$ 32,746,499
Disposals during the year	(1,069,300)	(9,357)	(266,773)	(1,246,990)	(2,853,940)	(1,920,635)	(4,822,017)	-	(12,189,012)	\$ (6,641,461)
BALANCE, END OF YEAR	\$ 15,215,158	\$ 25,114,799	\$ 156,124,734	\$ 34,053,359	\$ 31,015,033	\$ 76,517,003	\$ 594,288,492	\$ 5,387,657	\$ 937,716,235	\$ 918,416,315
ACCUMULATED AMORTIZATION										
Balance, beginning of year	\$ -	\$ 8,270,648	\$ 55,817,100	\$ 15,189,640	\$ 14,154,350	\$ 33,732,071	\$ 196,820,493	\$ -	\$ 323,984,302	\$ 304,958,551
Amortization during the year	-	982,970	4,911,454	2,172,975	2,673,546	1,947,737	11,913,197	-	24,601,879	\$ 24,250,281
Accumulated amortization on disposals	-	(9,357)	(202,104)	(1,098,398)	(2,803,953)	(1,920,635)	(3,734,389)	-	(9,768,836)	\$ (5,224,530)
BALANCE, END OF YEAR	\$ -	\$ 9,244,261	\$ 60,526,450	\$ 16,264,217	\$ 14,023,943	\$ 33,759,173	\$ 204,999,301	\$ -	\$ 338,817,345	\$ 323,984,302
NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS										
	\$ 15,215,158	\$ 15,870,538	\$ 95,598,284	\$ 17,789,142	\$ 16,991,090	\$ 42,757,830	\$ 389,289,191	\$ 5,387,657	\$ 598,898,890	\$ 594,432,013
Consists of:										
General Fund Assets	\$ 13,841,448	\$ 15,870,538	\$ 95,598,284	\$ 16,102,984	\$ 15,515,279	\$ -	\$ 217,174,568	\$ 4,031,116	\$ 378,134,217	\$ 376,772,572
Water and Sewer Fund Assets	1,373,710	-	-	1,686,158	1,475,811	42,757,830	172,114,623	1,356,541	220,764,673	\$ 217,659,441
	\$ 15,215,158	\$ 15,870,538	\$ 95,598,284	\$ 17,789,142	\$ 16,991,090	\$ 42,757,830	\$ 389,289,191	\$ 5,387,657	\$ 598,898,890	\$ 594,432,013

The City has tangible capital assets under capital leases as follows, included in the amounts listed above:

	Historical cost	Accumulated amortization	Net book value
Vehicles	\$ 308,346	\$ 38,543	\$ 269,803
Machinery and equipment	402,611	40,261	362,350
Total assets under capital leases	\$ 710,957	\$ 78,804	\$ 632,153

CITY OF FREDERICTON

Notes to Consolidated Financial Statements

Year ended December 31, 2020

23. Consolidated Schedule of Accumulated Surplus Reconciliation to Province of New Brunswick ["PNB"] Compliance Requirements

	General Operating Fund	Water and Sewerage Operating Fund	Reserve Funds	Land Sales Fund	Parking Land Bank Fund	General Capital Fund	Water and Sewerage Capital Fund	Total
2020 annual surplus	\$ 277,910	\$ (144,061)	\$ 4,541,660	\$ 494,245	\$ 37,320	\$ 2,148,845	\$ 6,164,353	\$ 13,520,272
Adjustments to 2020 annual surplus for PNB compliance requirements								
Second previous year's surplus	\$ 1,988,495	\$ 1,862,191	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,850,686
Amortization expense	-	-	-	-	-	18,269,569	6,332,310	24,601,879
Accumulated amortization on asset disposal	-	-	-	-	-	(7,224,336)	(2,544,501)	(9,768,837)
PSAB adjusting entries	516,597	-	-	-	-	-	-	516,597
Total adjustments to 2020 annual surplus	\$ 2,505,092	\$ 1,862,191	\$ -	\$ -	\$ -	\$ 11,045,233	\$ 3,787,809	\$ 19,200,325
2020 annual surplus per PNB compliance requirements	\$ 2,783,002	\$ 1,718,130	\$ 4,541,660	\$ 494,245	\$ 37,320	\$ 13,194,078	\$ 9,952,162	\$ 32,720,597
Accumulated surplus per PNB compliance requirements, beginning of year	4,259,519	2,524,203	28,564,537	4,441,792	2,778,537	519,380,468	325,759,205	887,708,261
Second previous year's surplus	(1,988,495)	(1,862,191)	-	-	-	-	-	(3,850,686)
Accumulated surplus per PNB compliance requirements, end of year	\$ 5,054,026	\$ 2,380,142	\$ 33,106,197	\$ 4,936,037	\$ 2,815,857	\$ 532,574,546	\$ 335,711,367	\$ 916,578,172

CITY OF FREDERICTON

Notes to Consolidated Financial Statements

Year ended December 31, 2020

24. Schedule of Net Operating Loss - Arena Complexes

	2020	2019
Revenue [note 14]		
Ice rental	\$ 1,003,938	\$ 1,248,928
Canteen rental	4,329	13,186
Building rental	4,774	4,171
Community room rental	3,514	8,550
Other	5,813	46,272
YMCA lease agreement	12,944	18,371
Total arena complex revenue	1,035,312	1,339,478
Expenses [note 14]		
Salaries and wages	1,718,333	1,412,497
Supplies	116,114	116,344
Repairs and maintenance	263,380	317,380
Utilities	705,733	911,306
Service contracts	154,308	135,194
Other	25,797	24,787
Total arena complex expenses	2,983,665	2,917,508
Net operating loss	\$ (1,948,353)	\$ (1,578,030)

Revenue is included in sales, fines and other fees, and expenses are included in Livable Community in the consolidated statement of operations and accumulated surplus.

Capital Replacement Fund - Arenas [note 14]

	2020	2019
Opening balance, beginning of year	\$ 1,331,517	\$ 1,176,966
Contribution	125,140	125,140
Interest on balance	15,271	29,411
Closing balance, end of year	\$ 1,471,928	\$ 1,331,517

The Capital Replacement Fund is included with cash that is designated as reserves for spending in future years by City Council [see note 2].

Total payments made during the year to the Municipal Capital Borrowing Board for the arena debt was \$2,133,063 [2019 - \$2,238,266]. The amount representing interest for the year was \$476,881 [2019 - \$618,738].

CITY OF FREDERICTON

Notes to Consolidated Financial Statements

Year ended December 31, 2020

25. Statement of Reserves

	General Operating Reserve	General Capital Reserve	Water & Sewer Reserve	2020 Total	2019 Total
Assets					
Cash	\$ 6,389,604	\$ 17,569,117	\$ 8,667,918	\$ 32,626,639	\$ 18,690,097
Net receivables	(10,504)	(452,769)	(277,103)	(740,376)	8,357,810
Investments	- (a)	5,185,227	-	5,185,227	5,481,924
Accumulated surplus	\$ 6,379,100	\$ 22,301,575	\$ 8,390,815	\$ 37,071,490	\$ 32,529,831
Revenue					
Transfers from Operating Funds	\$ 374,278 (b)	\$ 566,792	\$ 3,409,643	\$ 4,350,713	\$ 4,985,645
Interest	59,410	200,160	34,196	293,766	547,023
	433,688	766,952	3,443,839	4,644,479	5,532,668
Expenditures					
Annual surplus	-	-	102,819	102,819	1,567,374
	\$ 433,688	\$ 766,952	\$ 3,341,020	\$ 4,541,660	\$ 3,965,294
Balance, beginning of the year	5,945,412	21,534,624	5,049,795	32,529,831	28,564,537
Balance, end of the year	\$ 6,379,100	\$ 22,301,576	\$ 8,390,815	\$ 37,071,491	\$ 32,529,831

(a) Included in the assets of the General Capital Reserve is \$2,819,474 for the Capital Replacement Reserve of the Fredericton Convention Centre.
 (b) Transfers from Operating Funds to the General Capital Reserve include \$165,362 from the Fredericton Convention Centre for the Capital Replacement Reserve.

Name of Investment	Principal Amount	Interest Rate	Date of Maturity
Interfund debenture	\$ 1,827,476	2.10% - 3.45%	May 16, 2028
Interfund debenture	\$ 961,836	1.65% - 2.90%	December 1, 2026
Non-cashable GIC	\$ 1,000,000	0.81%	August 31, 2021
Non-cashable GIC	\$ 500,000	2.50%	January 19, 2021
Non-cashable GIC	\$ 525,721	2.40%	January 31, 2021
Canadian equities	\$ 370,194	N/A	N/A

CITY OF FREDERICTON

Notes to Consolidated Financial Statements

Year ended December 31, 2020

25. Statement of Reserves

Council Resolutions regarding transfer to and from reserves:

Moved by: Deputy Mayor Steven Hicks

Seconded by: Councillor Kevin Darrah

THAT City Council adopt the following resolution:

BE IT RESOLVED that the Council of the City of Fredericton authorizes the Acting City Treasurer of the City of Fredericton to transfer \$374,278 from the 2020 General Operating Fund to the General Operating Reserve Fund pursuant to Section 101 under Part 9 of the Local Governance Act; and

BE IT FURTHER RESOLVED that the Council of the City of Fredericton authorizes the Acting City Treasurer of the City of Fredericton to transfer \$401,430 from the 2020 General Operating Fund to the General Capital Reserve Fund pursuant to Section 101 under Part 9 of the Local Governance Act; and

BE IT FURTHER RESOLVED that the Council of the City of Fredericton authorizes the Acting City Treasurer of the City of Fredericton to transfer \$3,306,824 from the 2020 Water & Sewer Operating Fund to the Water & Sewer Capital Reserve Fund pursuant to Section 101 under Part 9 of the Local Governance Act; and

I hereby certify that the above are true and exact copies of resolutions adopted by City Council on December 14, 2020.




Jennifer Lawson Murray
City Clerk
City of Fredericton

May 27, 2021
Date

CITY OF FREDERICTON

Notes to Consolidated Financial Statements

Year ended December 31, 2020

26. Statement of Controlled Entities

	Controlled entities consolidated with the General Operating Fund						2019 Total
	e-Novations ComNet Inc.	Newmarket Properties Inc.	Fredericton Convention Centre	Intercompany Eliminations	2020 Total		
Assets	\$ 2,269,617	\$ 1,258,688	\$ 626,649	\$ (2,038,134)	\$ 2,116,820	\$ 2,243,118	
Liabilities	(1,077,368)	(27,420)	(224,767)	218,054	(1,111,501)	(1,496,930)	
Accumulated Surplus (Deficit)	\$ 1,192,249	\$ 1,231,268	\$ 401,882	\$ (1,820,080)	\$ 1,005,319	\$ 746,188	
Revenue	\$ 174,067	\$ 444,418	\$ 1,669,162	\$ (1,131,199)	\$ 1,156,448	\$ 3,511,120	
Expenditures	(173,715)	(325,680)	(1,485,426)	1,252,866	(731,955)	(2,952,092)	
Annual Surplus - Per PNB Compliance Requirements	\$ 352	\$ 118,738	\$ 183,736	\$ 121,667	\$ 424,493	\$ 559,028	

The above noted entities are included in the consolidated financial statements of the City of Fredericton. Intercompany revenue and expenses and accounts payable and receivable are eliminated upon consolidation. The controlled entities are consolidated with the general operating fund per the Province of New Brunswick compliance requirements. Surplus (deficit) includes eliminating adjustments for depreciation and capital expenditures, and the second previous year's surplus per PNB requirements. The net of revenue and expenses are included in expenses for the Economic Vitality segment.

CITY OF FREDERICTON

Notes to Consolidated Financial Statements

Year ended December 31, 2020

27. Reconciliation of Operating Budget for Provincial Compliance Requirements to Public Sector Accounting Standards ["PSAB"]

	Operating Budget General	Operating Budget Water & Sewer	Amortization	Adjustments for Full Accrual Accounting	Total Budget to PSA Budget
Revenue					
Property taxes	\$ 108,183,452	\$ -	\$ -	\$ -	\$ 108,183,452
Community Funding and Equalization Grant	\$ 1,890,636	-	-	-	\$ 1,890,636
Federal grant in lieu of taxes adjustment	\$ 1,742	-	-	-	\$ 1,742
Services to other governments	\$ 3,443,248	-	-	-	\$ 3,443,248
Licenses, permits and fines	\$ 1,664,940	-	-	-	\$ 1,664,940
Sales and own source revenue	\$ 6,976,593	20,997,753	-	-	\$ 27,974,346
Interest and return on investments	\$ 229,500	-	-	-	\$ 229,500
Second previous year's surplus	\$ 1,988,495	1,862,191	-	(3,850,686) (a)	\$ -
	\$ 124,378,606	\$ 22,859,944	\$ -	\$ (3,850,686)	\$ 143,387,864
Expenses					
Governance & Civic Engagement	\$ 4,661,611	\$ -	\$ 87,803	\$ -	\$ 4,749,414
Sustainable Infrastructure	2,421,723	-	91,449	-	2,513,172
General Government Services - Corporate	1,474,743	-	-	-	1,474,743
Public Safety [note 20]	43,250,331	-	1,981,630	231,581 (b)	45,463,542
Mobility [including Transit]	19,126,397	-	9,947,347	3,016 (b)	29,076,760
Environmental Stewardship	4,252,910	-	509,515	-	4,762,425
Economic Vitality	6,777,214	-	1,709,668	587,304 (b)	9,074,186
Livable Community	18,549,349	-	3,942,157	589,225 (b)	23,080,731
Fiscal Services					
Principal payments on long-term debt	3,997,346	-	-	(3,997,346) (c)	-
Interest payments on long-term debt	1,411,127	-	-	(1,411,127) (b)	-
Funding current year's capital projects	18,455,855	12,284,242	-	(30,740,097) (d)	-
Water and Wastewater	-	10,575,702	6,332,310	-	16,908,012
	\$ 124,378,606	\$ 22,859,944	\$ 24,601,879	\$ (34,737,444)	\$ 137,102,985
Annual surplus (deficit)	\$ -	\$ -	\$ (24,601,879)	\$ 30,886,758	\$ 6,284,879

(a) Eliminate second previous year's surplus for PSA

(b) Allocation of interest expense

(c) Principal debt repayment

(d) Funding for current year's capital projects

F-28

CITY OF FREDERICTON

Notes to Consolidated Financial Statements

Year ended December 31, 2020

28. Detailed Statement of Revenue and Expenditure

General Operating Fund - Consolidated

	2020		2019
	Budget	Actual	Actual
Revenue from operations:			
Province of New Brunswick			
Property taxes	\$ 108,183,452	\$ 108,183,452	\$ 103,971,201
Community funding and equalization grant	1,890,636	1,890,636	1,832,790
	110,074,088	110,074,088	105,803,991
Federal payment in lieu of taxes	1,742	1,742	-
Services provided to other governments			
Transportation services - provincial routes	409,955	423,440	409,954
Public Safety Emergency Dispatch and 911	1,130,906	1,108,469	1,091,299
Fire services - Local Service Districts	925,240	925,240	939,320
Fire services - provincial hazmat	107,000	86,743	122,379
Services to Saint Mary's First Nation:			
Fire Services - Federal transfer	286,901	292,014	271,864
Police Services - Federal transfer	303,288	303,288	295,171
Police Services - Provincial transfer	279,958	279,958	272,466
	3,443,248	3,419,152	3,402,453
Licenses, permits and fines			
Taxi, business and dog licenses	26,500	21,130	33,436
Building permits	1,007,000	1,501,038	1,246,474
Development approval	78,000	80,150	63,200
Parking, municipal bylaw, and other fines	476,440	342,470	447,824
Police security checks, fine sharing and false alarms	77,000	81,504	104,083
	1,664,940	2,026,292	1,895,017
Sales and other revenue			
Parking meters	665,000	458,284	672,718
Parking lots and garages	1,447,817	907,762	1,511,264
Public transit	2,041,050	1,551,704	2,264,195
Para transit	32,000	25,189	35,786
Chartered busing	25,000	260	25,875
Arena rentals	1,396,227	1,107,660	1,427,838
Outside user fee	566,499	580,684	566,596
Community centres	218,565	116,214	317,067
Indoor pool	264,047	113,942	270,503
Sports fields	297,588	246,762	284,280
Cultural Development	8,300	4,341	8,681
Police sale of unclaimed goods	2,000	5,531	10,375
Fire prevention recovery	5,000	-	4,351
Cash flow and investment management	229,500	394,357	523,668
Miscellaneous	7,500	209,296	432,355
Vehicle auction proceeds	-	275,509	143,761
	7,206,093	5,997,495	8,499,313
Total revenue from operations	\$ 122,390,111	\$ 121,518,769	\$ 119,600,774

CITY OF FREDERICTON

Notes to Consolidated Financial Statements

Year ended December 31, 2020

General Operating Fund - Consolidated

	2020		2019
	Budget	Actual	Actual
Revenue (Continued):			
Government transfers	\$ -	\$ 3,004,616	\$ 3,611,714
Third party contributions	-	1,486,270	343,157
Second previous years' surplus	1,988,495	1,988,495	2,271,017
Total revenue	\$ 124,378,606	\$ 127,998,150	\$ 125,826,662

CITY OF FREDERICTON

Notes to Consolidated Financial Statements

Year ended December 31, 2020

General Operating Fund - Consolidated

	2020		2019
	Budget	Actual	Actual
Expenditure from operations:			
Governance & Civic Engagement			
Community Leadership	\$ 2,171,340	\$ 2,451,362	\$ 2,450,873
Management Systems	2,412,255	2,021,893	2,020,268
Intergovernmental Affairs	78,016	126,645	153,050
	4,661,611	4,599,900	4,624,191
Economic Vitality			
Business Attraction & Retention	1,042,699	1,010,703	938,511
Parking Management	1,973,121	1,824,222	1,583,491
Tourism Development & Operations	979,848	801,926	890,697
Tourism Marketing & Sales	2,781,546	2,562,510	2,605,431
	6,777,214	6,199,361	6,018,130
Environmental Stewardship			
Solid Waste Management	3,179,551	3,154,099	2,918,382
Composting	12,642	31,888	97
Environmental Outreach	114,611	120,029	112,980
Storm Water Management	946,106	1,011,053	1,172,702
	4,252,910	4,317,069	4,204,161
Livable Community			
Arboriculture	1,365,732	1,404,234	1,396,613
Community Liaison & Social Outreach	152,906	127,217	128,717
Community Special Event Coordination & Support	715,647	688,794	638,581
Cultural Development	2,329,980	2,515,636	2,205,019
Development Approval	1,063,127	979,784	668,396
Heritage Planning & Conservation	209,862	180,535	201,413
Horticulture	1,120,441	1,108,848	1,143,202
Land Use Planning	755,709	453,806	1,186,277
Leisure and Recreation Development and Delivery	2,944,958	2,537,972	2,895,042
Parks and Playground Management	1,735,535	2,705,362	3,985,087
Recreation Facility Scheduling	5,827,065	5,375,304	5,520,921
Sport Field Management	328,387	266,505	236,783
	18,549,349	18,343,997	20,206,051
Mobility			
Chartered Busing	65,043	63,280	68,858
Dial-a-Bus Transit	668,356	546,252	604,409
Fixed Route Scheduled Transit	6,157,512	5,781,805	5,762,965
Roadway Management	9,001,483	10,317,683	10,429,694
Sidewalk Management	1,247,269	1,086,148	1,022,185
Taxi Industry Regulation	90,728	88,662	82,940
Trails Management	643,156	648,669	574,402
Transportation System Management	1,252,850	1,191,113	1,240,797
	19,126,397	19,723,612	19,786,250

CITY OF FREDERICTON

Notes to Consolidated Financial Statements

Year ended December 31, 2020

General Operating Fund - Consolidated

	2020		2019
	Budget	Actual	Actual
Expenditure from operations (Continued):			
Public Safety			
Animal Registration & Control	145,498	135,799	153,966
Building Construction Permission & Enforcement	1,172,661	1,160,520	1,106,542
Bylaw Enforcement	340,420	339,684	361,661
Emergency Preparedness	646,627	620,844	746,949
Fire Emergency Incident Mitigation	14,624,277	14,415,458	14,764,212
Fire Investigation	495,516	501,036	524,809
Fire Prevention & Inspection	2,194,750	2,087,169	2,238,857
Police - Investigate Crime	5,987,646	6,439,089	6,159,258
Police - Maintain Peace and Order	5,853,734	6,240,793	6,016,824
Police - Prevent Crime and Harm	5,871,582	6,286,565	6,021,729
Police - Protect Life and Property	5,917,620	6,336,882	6,101,911
	43,250,331	44,563,839	44,196,718
Corporate Services			
Business Disruption Recovery Coordination	-	-	5,340
Communications Management	517,431	546,361	644,179
Continuous Improvement	482,673	507,309	570,364
Facilities Management	6,595,218	5,793,091	5,815,701
Financial Management	2,981,745	1,375,059	1,943,111
Fleet & Equipment Management	4,160,557	4,377,319	4,597,625
Human Resource Management	1,141,530	501,391	212,318
Information Technology Solution Delivery	826,079	1,045,627	805,422
Information Technology Support	1,739,574	2,210,543	2,449,342
Insurance Coverage Service	105,618	107,969	111,056
Legal Services	760,348	653,515	739,020
Occupational Health & Safety	52,284	79,829	81,215
Public Procurement Management	435,872	463,332	361,156
Public Safety Service Request Management	2,282,690	2,463,701	2,306,024
Real Estate Management	1,990,245	1,843,047	1,868,870
Records Management	70,866	73,130	76,601
Request Management	338,495	365,208	310,518
Corporate overhead allocated to external services	(24,481,223)	(22,406,431)	(22,897,863)
Property assessment and collection (PNB)	1,474,741	1,474,741	1,416,797
Payment in Lieu of Federal Taxes	-	-	8,189
	1,474,743	1,474,741	1,424,985

CITY OF FREDERICTON

Notes to Consolidated Financial Statements

Year ended December 31, 2020

General Operating Fund - Consolidated

	2020		2019
	Budget	Actual	Actual
Expenditure from operations (Continued):			
Sustainable Infrastructure			
Capital Asset Management	1,395,508	840,521	910,624
Capital Planning and Implementation	451,275	556,154	569,942
Capital Prioritization & Investment Service	542,218	341,397	281,800
Debt & Affordability Management Service	32,722	32,929	37,292
Debt principal repayment	3,997,346	4,003,746	3,995,225
Interest on capital debt	1,411,127	1,287,423	1,618,470
Funding current year's new capital projects	4,890,476	5,620,236	2,870,184
Funding current year's capital renewal projects	13,565,379	12,756,814	12,220,154
	26,286,051	25,439,220	22,503,691
Transfer to General Capital Reserve	-	566,792	3,735,095
Transfer to General Operating Reserve	-	374,278	482,005
Total transfer to reserves	-	941,070	4,217,100
Total expenditure from operations	\$ 124,378,606	\$ 125,602,809	\$ 127,181,277
General Operating Fund surplus (deficit) from operations	\$ -	\$ 2,395,341	\$ (1,354,615)
Remeasurement gains and losses:			
Unrealized gain (loss) attributable to foreign exchange	\$ -	\$ (45,093)	\$ (141,540)
Unrealized gain (loss) on investments	-	8,261	97,097
Unrealized surplus from subsidiary entities	-	424,493	559,028
Total remeasurement gains	\$ -	\$ 387,661	\$ 514,585
Consolidated General Fund annual surplus (deficit)	\$ -	\$ 2,783,002	\$ (840,030)

CITY OF FREDERICTON

Notes to Consolidated Financial Statements

Year ended December 31, 2020

Water and Sewerage Operating Fund - Consolidated Statement of Revenue and Expenditure

	2020		2019
	Budget	Actual	Actual
Revenue:			
Water and sewerage rates	\$ 19,924,691	\$ 19,614,329	\$ 19,119,341
Water supply for fire protection	1,000,612	1,000,612	1,000,612
Miscellaneous revenue	72,450	381,329	121,268
Interest	-	101,130	127,548
Transfer from utility reserve	-	102,819	768,545
Land sales and vehicle auction proceeds	-	42,813	120,771
Federal and Provincial grant funding	-	5,213,781	5,028,981
Second previous years' surplus	1,862,191	1,862,191	662,013
Total revenue	\$ 22,859,944	\$ 28,319,004	\$ 26,949,079
Expenditure:			
Water			
Purification and treatment	\$ 314,300	\$ 663,974	\$ 625,674
Source of supply	290,000	169,916	224,277
Transmission and distribution	63,590	75,883	84,149
Plant and equipment maintenance	484,289	933,593	1,087,126
Billing and collecting	90,265	122,174	116,261
Water meters	56,000	344,750	337,974
	1,298,444	2,310,290	2,475,461
Sewerage			
Lift stations and system maintenance	630,187	905,598	669,222
Sewerage treatment and disposal	2,109,342	2,169,572	2,102,880
	2,739,529	3,075,170	2,772,102
Common services			
	6,537,729	5,442,507	5,309,728
Fiscal services			
Funding current year's new capital projects	-	2,164,072	2,498,440
Funding current year's renewal capital projects	12,284,242	10,199,192	11,692,188
Transfer to water and sewer capital reserve	-	3,409,643	768,545
	12,284,242	15,772,907	14,959,173
Total expenditure	\$ 22,859,944	\$ 26,600,874	\$ 25,516,464
Annual surplus	\$ -	\$ 1,718,130	\$ 1,432,615

CITY OF FREDERICTON

Notes to Consolidated Financial Statements

Year ended December 31, 2020

29. Comparative figures

Certain amounts of the previous year have been reclassified to conform to the presentation adopted for the current year.

30. COVID-19 public health emergency

On March 11, 2020, the World Health Organization characterized the outbreak of a strain of the novel coronavirus ["COVID-19"] as a pandemic, which has resulted in a series of public health and emergency measures that have been put in place to combat the spread of the virus, including the announcement of a public health emergency in the Province of New Brunswick on March 19, 2020. Some of the measures put in place included the shutdown of non-essential services, travel restrictions, barring of gatherings of people, and requirements to stay at home and work from home where possible. As of the date of issuing the consolidated financial statements, the ongoing duration and impact of COVID-19 is unknown and it is not possible to reliably estimate the impact that the length and severity of these developments will have on the consolidated financial results and condition of the City in future fiscal years.

APPENDIX II – COVID-19 TIMELINE (March – December 2020)

City of Fredericton COVID-19 Timeline - March – December 2020

March 2020

- 03/09/2020 - City of Fredericton EMO moved to Level 1- Active Monitoring
- 03/11/2020 – Province reports first COVID case in Zone 1 (Saint John Region)
- 03/13/2020 – City of Fredericton EMO moved to Level 2 - Partial Activation
- 03/13/2020 – Province announces schools to close for 2 weeks
- 03/16/2020 – Public Health recommends all public spaces and businesses close until further notice
- Non-essential Provincial Government services shut down until further notice
- 03/16/2020 – EMO Group meets to determine staff that can work from home and services that need to be shutdown or maintained
- 03/17/2020 – Employees begin to work from home (Key administrative staff remain in place at City Hall and Sutton House)
 - o Engineering & Operations Staff – will be sent home and called in to work as required
 - o Transit – Operating, monitoring passenger and Mall hours
 - o Police and Fire – continue to work with COVID plans in place to keep workers safe.
 - o Service Centre closed; many options can be access on the City website.
 - o 311 remains operational
 - o Start of daily COVID-19 meetings with select staff and EMO Group
- 03/17/2020 - The following City facilities are to be closed until further notice, including:
 - o Rinks
 - o Odell Lodge and Killarney Lodge
 - o Boyce Farmers Market
 - o Public library
 - o Service Centre (A communication will be posted for the public, advising where they can get emergency service; 311 service will continue.)
- 03/17/2020 – New Brunswick municipal elections set for March 11, 2020 postponed due to COVID-19. Mayors and councillors asked to continue to serve until next election is called.
- 03/19/2020 – Province declared Local State of Emergency for New Brunswick. Schools, gyms (most public places) will be closed. Restaurants remain open with curbside or delivery only
- Province in “lockdown” phase (later called COVID “Red Phase”)
- 03/31/2020 – City of Fredericton Building Services staff setting up COVID Screening Stations in City Hall and Sutton House

NOTE: 22 COVID related MEMO meetings in month of March 2020

April 2020

- 04/5/2020 – Set up of COVID-19 SharePoint (intranet) site, documents, signage, and Operation Plans will be stored in this location for staff use

APPENDIX II – COVID-19 TIMELINE (March – December 2020)

- 04/27/2020 – Parking Services staff have returned to work

NOTE: 20 COVID related MEMO meetings in month of April 2020

May 2020

- 5/8/2020 – Province moves to COVID “Orange Phase”
- 5/8/2020 – Province requires all businesses that reopen to have a detailed COVID Operational Plan (Op Plan)
 - o No Service (either Internal Service for staff or External Service for citizens) is allowed to restart without an Op Plan. Op Plans will be reviewed with Service provider and City of Fredericton EMO Team
 - o Province moves to “Orange Phase” as of May 8, 2020
 - o City of Fredericton Operational Plans updated to meet new “Orange Phase”
- 5/8/2020 – Discussions begins around the opening of sport fields, tennis courts, outdoor pools, playgrounds, dog parks etc.
- 05/10/2020 – City Council moves back to in-person meetings
- 05/10/2020 – WorkSafe NB Revised Operational Plan is shared with all Departments
- 05/10/2020 – Review of Op Plans will begin week of May 11, 2020
- 05/10/2020 – Outdoor facilities Op Plan reviews – Tennis Courts, Dog Parks, Skate Parks, Basketball Courts etc. Will be open for long weekend in May

- 05/11/2020 – City Hall slowly returning to 30% capacity as per COVID guidelines

- 05/25/2020 – All tennis courts open to public

- Boyce Farmers Market will reopen in phases – Starting May 30, 2020 (Phase 1)

NOTES:

- 11 COVID related MEMO meetings in month of May 2020
- Over 25 Operational Plans reviewed in month of May 2020

June 2020

- 06/01/2020 – Service Centre (City Hall) reopens to the public
- 06/01/2020 – Tourism Visitor Center opens to public
- 06/01/2020 – Wading Pools and Splash Pad will not open this year due to COVID
- 06/04/2020 – Al Fresco begins service to public
- 06/05/2020 - Province moves to COVID “Yellow Phase”
- 06/08/2020 – Playgrounds open to public, signage in place
- 06/10/2020 – Beach Volleyball opens to public
- 06/18/2020 – Indoor Pool and Killarney Lake Beach opens to public
- 06/27/2020 – Boyce Farmers Market moves to phase 2 opening (more vendors added)

APPENDIX II – COVID-19 TIMELINE (March – December 2020)

- 06/22/2020 – Zig Zag program will operate this summer and Northside Youth Centre opens to public
- 06/29/2020 – Fredericton Transit increases ridership to 50% as per provincial COVID guidelines

NOTE: 8 COVID related MEMO meetings in the month of June 2020

July 2020

- 07/02/2020 – Atlantic Travel Bubble is established (NB, NS, NF, and PE), begins July 3, 2020

NOTE: 4 COVID related MEMO meetings in the month of July 2020

August 2020

NOTE: 4 COVID related MEMO meetings in the month of August 2020

September 2020

- 09/07/2020 – All employees still working from home return to work

October 2020

- 10/10/2020 – Zone 1 and Zone 5 move to Orange Phase
- 14/10/2020 – Province announces that postponed municipal elections will take place May 10, 2021
- 10/22/2020 – Zone 1 to Yellow, Zone 5 remains Orange, rest of Province is still “Yellow”

November 2020

- 11/05/2020 – Zone 5 returns to Yellow Phase
- 11/20/2020 – Zone 1 and 2 to Orange Phase
- 11/22/2020 – Atlantic Bubble temporarily ends due to increase in COVID cases
- 11/26/2020 – Zone 3 (Fredericton) moves to Orange Phase

NOTE: One COVID related MEMO meeting in November 2020

December 2020

- 12/06/2020 – Zone 1 and 3 return to Yellow Phase
- 12/10/2020 – Zone 2 to Yellow Phase
- 12/11/2020 – Zone 4 to Orange Phase
- 12/19/2020 – First Vaccine distributed in NB (Miramichi)
- 12/22/2020 – Zone 4 to Yellow Phase

Compiled by:
Stephen Moore
EMO Coordinator
City of Fredericton
March 2021



City of Fredericton 2020 **ANNUAL REPORT**

City of Fredericton
397 Queen Street
Fredericton NB E3B 1B5
506-460-2020
service@fredericton.ca
www.fredericton.ca