



# 2020 ANNUAL REPORT





“ I wanted you to know how much  
(the lights) brightened my day  
and made me feel supported,  
united with my community”

Michelle Goguen

**LIGHT UP RIVERVIEW**

December 2020



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## MESSAGE FROM THE MAYOR



On behalf of Riverview Town Council and staff, I am pleased to present the 2020 Annual Report. As it typically does, this report provides an opportunity to look back upon the past year in our municipality.

However, this was certainly not a typical year.

The global pandemic impacted each and every Riverview resident in some way. Without a doubt, COVID-19 created significant challenges for local businesses, as well.

As a municipality, the Town of Riverview confronted those challenges head on and responded quickly to ensure that essential public services continued to be carried out. Town staff worked hard to ensure provincial public health protocols were strictly followed and that residents felt safe in their community.

That work came at a significant financial cost to our municipality so the Town had to adapt quickly, reducing some programs and services. The decisions were not always easy and not necessarily permanent but they were the appropriate fiscal choices for the Town's long-term, financial well-being.

Even with the challenges over the past year, there have been many bright spots. They include:

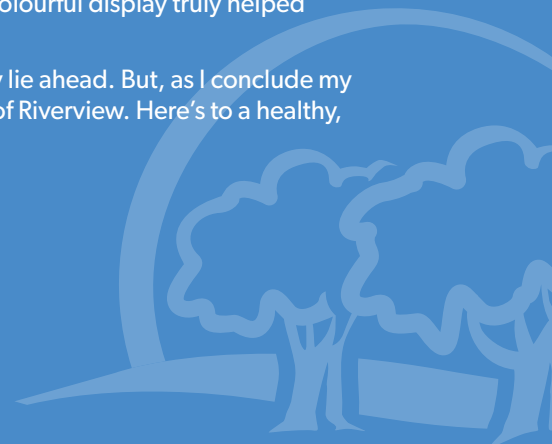
- \$25.2 million worth of new building permits approved in 2020, one of our highest permit totals in recent years. Developments under construction include four multi-unit residential projects valued at \$11.6 million and others that are well into planning.
- No significant tax hikes as a result of changes required to secure the Town's bottom line.
- The completion of Bridgedale Boulevard, which now links Runneymeade Road and Gunningsville Boulevard with roundabouts. This additional route means less delay, better traffic flow and improved access to Mill Creek Nature Park.
- The launch of a fundraising campaign for the Riverview Recreation Complex.
- Provincial preparations for the causeway closure and subsequent construction of the Petitcodiac River Bridge, which will be an important addition to our region.

My sincere thanks to our residents, community organizations, businesses and volunteers for your willingness to adapt with us and for helping others in 2020. Thanks, also, to Riverview Town Council, our leadership team and all staff who continue to make our community a great place to grow, a great place to live.

This year, perhaps more than ever, we were thankful for all that our town has to offer, especially its abundance of natural green space, where we were able to maintain our physical and mental resilience. And, of course, we were again grateful for those beautiful holiday lights on our riverfront. For many, the colourful display truly helped keep the light of hope alive.

We know the pandemic is far from over and that more economic challenges may lie ahead. But, as I conclude my final term as your Mayor, I have nothing but optimism for the future of the Town of Riverview. Here's to a healthy, happy and hopeful year ahead for everyone.

Ann Seamans  
Mayor







## RIVERVIEW TOWN COUNCIL

The Town of Riverview is divided into four wards with a Councillor elected to represent each ward as well as three Councillors elected 'at large'. Town Councillors represent the ward in which they live and are elected by citizens of that ward. Councillors-at-large are elected to represent the town as a whole. All councillors are elected for a four-year term. All are committed to making Riverview a great place to live.

### MEMBERS OF 2016–2020 RIVERVIEW TOWN COUNCIL:



**WARD 1**  
Lana Hansen



**WARD 2**  
John Coughlan



**WARD 3**  
Jeremy Thorne



**WARD 4**  
Wayne Bennett



**COUNCILLOR AT LARGE**  
Cecile Cassista



**COUNCILLOR AT LARGE**  
Andrew LeBlanc  
Deputy Mayor in 2020



**COUNCILLOR AT LARGE**  
Tammy Rampersaud

*Due to the pandemic, the Mayor and Council elected in 2016 are serving an additional year on their term, until May 2021.*





# ORGANIZATIONAL TRANSPARENCY





## TOWN COUNCIL CLOSED SESSION MEETINGS

Closed session meetings are held only in circumstances outlined in section 68(1) of the Local Governance Act.

DATES	MEETINGS	LEGISLATION	PURPOSE
13/Jan/20	Closed Session	LA Section 68 (1) (a, b, c, d)	<ul style="list-style-type: none"> <li>Disposition of Land – Update Public Works Site</li> </ul>
27/Jan/20	Closed Session	LA Section 68 (1) (a, b, c, d) LA Section 68 (1) (c, d) LA Section 68 (1) (c, d)	<ul style="list-style-type: none"> <li>Disposition of Land – Development Implications – Fundy Chocolate River Station</li> <li>Funding Agreement – Recreation Complex</li> <li>Agreement with Developer – Runneymeade Road</li> </ul>
10/Feb/20	Closed Session	LA Section 68 (1) (c, d)	<ul style="list-style-type: none"> <li>Agreement with Developer – Runneymeade Road Connection to Bridgedale Blvd.</li> </ul>
24/Feb/20	Closed Session	LA Section 68 (1) (c, d) LA Section 68 (1) (c, f, g) LA Section 68 (1) (c) LA Section 68 (1) (c, d) LA Section 68 (1) (c)	<ul style="list-style-type: none"> <li>Agreement with Developer – Runneymeade Road Connection to Bridgedale Blvd.</li> <li>Lease Agreement – Fundy Chocolate River Station</li> <li>Fundraising Committee – Recreation Complex</li> <li>Potential Sale &amp; Development – Local Improvement Lien – Trites Road</li> <li>Funding Agreement – Winter Carnival</li> </ul>
9/Mar/20	Closed Session	LA Section 68 (1) (c, d)	<ul style="list-style-type: none"> <li>Agreement of Purchase and Sale – 445 Pine Glen Road – Review of Development Implications</li> </ul>
23/Mar/20	Closed Session	LA Section 68 (1) (c, d)	<ul style="list-style-type: none"> <li>Agreement with Developer – Runneymeade Road Connection to Bridgedale Blvd.</li> </ul>
25/Mar/20	Closed Session	LA Section 68 (1) (c, f, g) LA Section 68 (1) (c, d)	<ul style="list-style-type: none"> <li>Lease Agreement – Fundy Chocolate River Station</li> <li>Agreement with Developer – Runneymeade Road Connection to Bridgedale Blvd.</li> </ul>
3/Apr/20	Closed Session	LA Section 68 (1) (c, f, g)	<ul style="list-style-type: none"> <li>Lease Agreement – Fundy Chocolate River Station</li> </ul>
6/May/20	Closed Session	LA Section 68 (1) (c, f, g)	<ul style="list-style-type: none"> <li>Lease Agreement – Fundy Chocolate River Station</li> </ul>
22/May/20	Closed Session	LA Section 68 (1) (a, b, c, d) LA Section 68 (1) (c, d) LA Section 68 (1) (c)	<ul style="list-style-type: none"> <li>Lease Agreement – Settlement Agreement Discussions</li> <li>Purchase &amp; Sale Agreement – 445 Pine Glen Road – Public Works Land</li> <li>Fundraising Plan – Recreation Complex</li> </ul>
2/June/20	Closed Session	LA Section 68 (1) (b, c) LA Section 68 (1) (c)	<ul style="list-style-type: none"> <li>Buddha Bear Café – Outdoor Deck Options</li> <li>Mobile Food Vendors – Continuance Allowing Mobile Food Vendors on Town-owned land</li> </ul>
29/June/20	Closed Session	LA Section 68 (1) (c, d)	<ul style="list-style-type: none"> <li>Offer to Purchase – 881 Hillsborough Road</li> </ul>
13/Jul/20	Closed Session	LA Section 68 (1) (c)	<ul style="list-style-type: none"> <li>Service Level Agreement – 3Plus Extension</li> </ul>
8/Aug/20	Closed Session	LA Section 68 (1) (a, b, e)	<ul style="list-style-type: none"> <li>Federal/Provincial Funding – Recreation Complex</li> </ul>
14/Sept/20	Closed Session	LA Section 68 (1) (a, b, c, f) LA Section 68 (1) (a, b, c) LA Section 68 (1) (c) LA Section 68 (1) (a, b, c, f)	<ul style="list-style-type: none"> <li>Third Party Revenue Collection</li> <li>Service Level Agreement – 3Plus</li> <li>Easement and Encroachment Agreements</li> <li>Communication Issues</li> </ul>
21/Sept/20	Closed Session	LA Section 68 (1) (a, b, c) LA Section 68 (1) (a, b, c)	<ul style="list-style-type: none"> <li>Service Level Agreement – 3Plus</li> <li>Lease Opportunity</li> </ul>
28/Sept/20	Closed Session	LA Section 68 (1) (b, c) LA Section 68 (1) (a, b, c, d) LA Section 68 (1) (c) LA Section 68 (1) (b, c, d)	<ul style="list-style-type: none"> <li>Third Party Funding – Recreation Complex</li> <li>Lease Opportunity</li> <li>Riverview Rewards Loyalty Program</li> <li>Surplus Land Management – Former Public Works Site</li> </ul>
13/Oct/20	Closed Session	LA Section 68 (1) (b, c, d)	<ul style="list-style-type: none"> <li>Surplus Land Management - Former Public Works Site</li> </ul>
26/Oct/20	Closed Session	LA Section 68 (1) (c, g)	<ul style="list-style-type: none"> <li>Meeting with Representatives of Trans Aqua – Water Issue</li> </ul>
14/Dec/20	Closed Session	LA Section 68 (1) (a, b, i) LA Section 68 (1) (c) LA Section 68 (1) (c)	<ul style="list-style-type: none"> <li>Update on Court Proceedings</li> <li>Fundraising Campaign – Recreation Complex</li> <li>Provincial Application for Funding – Recreation Complex</li> </ul>



## THE RIVERVIEW BOYS & GIRLS CLUB

AIMS TO BE A PROMINENT  
AGENCY IN THE COMMUNITY  
FOR PROVIDING QUALITY  
PROGRAMMING AND  
RESOURCES TO CHILDREN  
AND YOUTH.

## ANNUAL COMMUNITY INVESTMENT GRANTS

Our Annual Grant program provides funding toward organizations' programs, projects and operational expenses. The deadline to apply each year is Nov. 30.

Albert County Action Committee	\$6,000
Atlantic Ballet Theatre of Canada	\$5,000
Atlantic Wellness Community Centre	\$10,000
Big Brothers Big Sisters of Greater Moncton	\$3,750
Capitol Theatre Academy	\$1,500
ENSEMBLE Services Greater Moncton	\$1,500
Frye Festival	\$2,000
Greater Moncton Chorale	\$600
Greater Moncton Crime Stoppers	\$1,000
Greater Moncton Girls+ Rock Inc.	\$800
Greater Moncton Music Festival	\$1,000
Harmonie Codiac Concert Band	\$500
Hospice Southeast NB (Celebration Capital Campaign)	\$6,407
La Bikery Co-operative	\$3,000
Moncton Headstart Inc.	\$2,000
New Brunswick Refugee Clinic	\$1,000
Riverview Branch Navy League (RCSCC 2929 Coverdale Sea Cadets)	\$3,000
Riverview Scouts / Scouts Canada	\$1,500
The Greater Moncton Scottish Association	\$1,000
Tri-County Ground Search & Rescue Group	\$1,000
United Way SENB - Youth First Committee	\$1,500
Youth Impact Jeunesse Inc.	\$2,000

## RELATIONSHIP GRANTS

Capitol Theatre	\$74,730
Riverview Arts Centre	\$59,000
Riverview Boys & Girls Club (in-kind)	\$53,573

## 2020 SPONSORSHIPS

Funding requests in excess of \$500 for event or tournament hosting, travel subsidies, in-kind assistance or facility discounts.

Albert County Historical Society (175 <sup>th</sup> Anniversary Albert County)	\$500
Anglophone East (YOU Turns)	\$10,000
Canadian Mental Health – Women & Wellness	\$600
Friends of the Moncton Hospital – Excellence Capital Campaign	\$5,000
Greater Moncton Chamber of Commerce – Excellence Awards	\$1,000
Greater Moncton Lebanese Association	\$1,000
Greater Moncton Peace Leaders Collaborative/Dialogue NB	\$1,000
Greater Moncton Santa Claus Parade	\$1,000
HubCap Comedy Festival	\$2,500
Imagination Library	\$1,000

## TOWN COUNCIL SALARIES

Council salaries are established by an independent committee. Each year, the salaries are adjusted for inflation according to the Consumer Price Index (CPI).

Effective May 2021, the annual salaries for the Mayor and Council are as follows:

Mayor	\$38,122*
Deputy Mayor	\$19,544*
Councillors	\$16,160*

\*Total prior to annual CPI adjustment

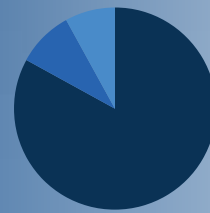




# WHERE DOES THE TOWN'S REVENUE COME FROM?

The average residential home in Riverview costs \$170,227 with a property tax assessment of \$2,711. Your property taxes support the delivery of key Town services and are the primary source of funding for the Town's operating budget.

<b>PROPERTY TAXES</b> (residential and commercial) .....	<b>\$24,875,683</b>
<b>COMMUNITY FUNDING AND EQUALIZATION GRANT</b> .....	<b>\$2,683,203</b>
(Province of New Brunswick)	
<b>OTHER MUNICIPAL SOURCE REVENUE</b> .....	<b>\$2,481,140</b>



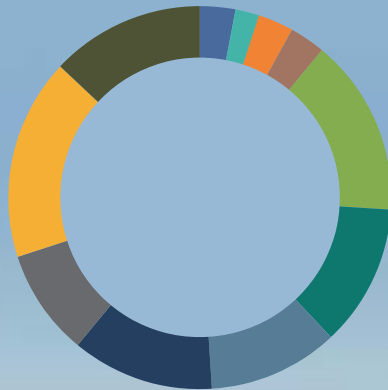
- **Property taxes: 82.8%**  
(residential and commercial)
- **Community funding and equalization grant 8.9%**
- **Other municipal source 8.3%**



# EXPENSES

## HOW YOUR TAX DOLLARS ARE SPENT

- Public transit ..... 2.5%
- Provincial property taxes and assessment ..... 2.1%
- Solid waste collection ..... 3.0%
- Economic development, ..... 3.5%  
urban planning and tourism
- General government ..... 14.9%
- Fire and rescue ..... 11.9%
- Engineering and public works ..... 10.9%
- RCMP ..... 12.0%
- Debt principal and interest ..... 9.5%
- Parks, recreation and community relations . 17.0%
- 'Pay as you go' fund for capital projects .... 12.7%



## TOWN OF RIVERVIEW UTILITY FUND

### SOURCES OF REVENUE

Water	\$3,966,118	50%
Sewer	\$1,650,104	21%
Sewer Treatment	\$1,756,230	22%
Other	\$561,925	7%
<b>Total</b>	<b>\$7,934,377</b>	<b>100%</b>

### COST PER RESIDENT

	Annual	Monthly
Water	\$486	\$40.50
Sewer	\$208	\$17.33
Sewer Treatment	\$210	\$17.50
<b>Total</b>	<b>\$904</b>	<b>\$75.33</b>







## MESSAGE FROM THE CAO



As Chief Administrative Officer for the Town of Riverview, I am pleased to share some thoughts on the past year in our vibrant and growing community.

Suffice to say, the COVID-19 pandemic shaped many of the actions taken by the Town's dedicated employees. Substantial time was spent in March and April adjusting operations and procedures as new information and guidance came from the Province.

The Town established a COVID-19 committee early on, with meetings initially held daily to focus on several key issues, such as continuity of critical services, staff safety, enabling remote work and developing safety procedures and directives. The Town continues to strictly adhere to provincial health guidelines and adjust operations as required.

Despite significant time spent by staff to adapt to the pandemic, our team was still able to make progress on Town Council's 2016-2020 Strategic Plan, a roadmap for long-range infrastructure and operational programs.

As in past years, the Town's long-term priorities continue to drive projects, such as local improvement street work, water main renewals and the continued development of Mill Creek Nature Park. In addition, we continued to move forward with planning for the Riverview Recreation Complex.

### OTHER NOTABLE HIGHLIGHTS IN 2020 INCLUDE:

- The financial incentive program continued to create interest in Riverview development in 2020. Several developers have initiated planning concepts as a result of the program, including Cordova Realty. Cordova plans to build two 10-storey towers on Coverdale Road on land purchased from the Town that was previously the location of the Chocolate River Station.
- Infrastructure work remained a focus in 2020 with a variety of projects, including construction of Bridgedale Boulevard, which links Gunningsville Boulevard to Runnymede Road. The project, which created an additional east-west corridor through much of the town, was important to help mitigate traffic congestion during the Province's planned causeway closure in 2021.
- The Riverview Youth Collective Committee was launched to provide a voice for local youth, to advise the Town on matters of interest to young members of our community, and to assist Parks and Recreation staff in planning activities, events and festivals.
- Opening of the renewed Lion Ken Gabbey Pool. The pool had been closed while \$1.3 million in renovations were carried out to improve accessibility and to extend the pool's life.
- As part of an effort to reduce plastic waste across our region, the Town joined Moncton and Dieppe in passing a by-law restricting businesses from distributing some single-use plastic bags.

I would like to take this opportunity to thank all Town of Riverview employees for going above and beyond during this challenging time. Your hard work and commitment are truly appreciated.

Colin Smith, CAO



# STRATEGIC PLAN

2020 YEAR-END REVIEW





# VISION

To be a thriving, safe and welcoming community where present and future generations live well, and the local economy prospers.

# MISSION

The Town of Riverview provides strong leadership, good governance and quality municipal services that make for a vibrant, friendly and safe community for residents and business owners.

## GUIDING PRINCIPLES

To live up to our mission, Council and staff are guided by six core principles that apply to all that we do:

**Sustainability** – We must consider the impact our decisions have for the long-term well-being of the community.

**Fiscal responsibility** – We are accountable for the good stewardship of residents' property tax dollars and must make smart, fiscally responsible decisions on their behalf.

**Partnership** – Collaboration and engagement are critical to our ability to progress. In order to grow, we must work with residents, the business community, neighbouring municipalities and other levels of government.

**Accountability** – We are accountable for the quality of all services delivered to our community and for the dollars we spend to do this.

**Community** – Riverview is a close-knit community that has shared aspirations for the community we want to become.

**Transparency** – We are committed to being open and transparent in the decisions that are made for our community.



# STRATEGIC THEMES

The Town has established four strategic themes for this four-year plan (2016-2020):



## A SAFE AND WELCOMING COMMUNITY:

Riverview is a community of choice where families feel safe, where residents enjoy a good quality of life and have pride in their community.



## PLANNING FOR THE FUTURE:

Riverview plans, builds and maintains its public infrastructure to meet the needs of our growing and increasingly diverse community.



## SMART AND SUSTAINABLE GROWTH:

Riverview attracts new investment through a growth plan that recognizes the significance of its residential neighbourhoods, protection of its natural surroundings and commitment to long-term sustainability. This includes attracting niche business opportunities as well as investment in specific sectors, such as tourism, as Riverview is a gateway to the Fundy region.



## FISCAL RESPONSIBILITY AND SERVICE EXCELLENCE:

Riverview remains a community of choice because of its continued excellence in the delivery of municipal services as well as its fiscally responsible approach to growth and sustainability.

## DEPARTMENTS RESPONSIBLE / ABBREVIATIONS

By-Law Enforcement  
 Chief Administrative Officer  
 Codiac Transpo  
 Corporate Services  
 Economic Development  
 Fire & Rescue  
 Finance  
 Engineering  
 Human Resources  
 Parks, Recreation & Community Relations  
 Public Works

**BY-LAW**  
**CAO**  
**CODIAC TRANSPO**  
**CS**  
**ED**  
**FIRE**  
**FINANCE**  
**ENG**  
**HR**  
**P&R**  
**PW**





## A SAFE & WELCOMING COMMUNITY

Riverview is a community of choice where families feel safe, where residents can enjoy a good quality of life and have pride in their community.

OBJECTIVES	ACTIONS Strategic Plan and Departmental Operational Plans	2020 YEAR-END RESULTS
<p>Promote Riverview as an inclusive community with a good quality of life for residents</p>	<p>The tri-communities will begin to implement a variety of the recommendations from the 2020-2025 Immigration Strategy in regional collaboration.</p> <p>ED</p>	<ul style="list-style-type: none"> <li>• Several planned initiatives, job fairs etc. were transitioned to a virtual format. We learned that immigration numbers are down 45% in Greater Moncton but expect with a vaccine and a transition back to normal that those numbers will rebound dramatically as NB is seen to be a safe destination for newcomers.</li> </ul>
<p>Design and implement community events and programs to increase community pride, citizens' engagement, and well-being</p>	<p>Focus on developing and enhancing all summer program offerings through the efforts and planned actions of the student position of Outdoor Recreation Facilitator.</p> <p>P&amp;R</p> <p>Focus on enhancing and increasing partnerships to enhance the programming and opportunities at the Community Garden and Skatepark/YOuth Centre.</p> <p>P&amp;R</p>	<ul style="list-style-type: none"> <li>• A free equipment loan service was developed by summer students to encourage residents to get outdoors during COVID. Packages included traditional backyard equipment from the department, such as washer toss, giant Connect 4, bird-watching kits and non-traditional equipment offerings from community partners, such as pickleball paddles and stargazing maps.</li> <li>• Educational video series was developed on the following topics and shared via social media: <ul style="list-style-type: none"> <li>– General biodiversity of Mill Creek Nature Park and the Fundy Biosphere.</li> <li>– Backyard birds.</li> <li>– Knot tying and uses.</li> </ul> </li> <li>• COVID-19 limited MAGMA from continuing to visit the Skatepark during the year.</li> <li>• Garden Cities had to postpone the fall planting along our riverfront until the spring. We are looking forward to growing this partnership and being part of its fruit guild project.</li> <li>• Sean Robertson from Strategic Technology offered a virtual workshop for youth and their parents on cybersecurity. He will continue to be a resource for us in the Junior Leadership program and other youth initiatives.</li> <li>• We offered 25 people the opportunity to participate for free in a 'That Art Thing' paint event. The target group was youth however the average age was 11 years old. Spots filled up very quickly.</li> </ul>



## A SAFE & WELCOMING COMMUNITY

Riverview is a community of choice where families feel safe, where residents can enjoy a good quality of life and have pride in their community.

OBJECTIVES	ACTIONS Strategic Plan and Departmental Operational Plans	2020 YEAR-END RESULTS
<p>Encourage greater awareness and use of public transit</p>	<p>A third bus was added to the transit system in January 2020. The additional hours of services budgeted by Council were designed to increase transit frequency on Route 81 with an additional run on Route 82.</p> <p>Codiac Transpo</p>	<ul style="list-style-type: none"> <li>• Due to COVID-19 restrictions, Codiac Transpo was limited to 55% capacity for much of the year. Council endorsed a plan in November to increase hours to bring service up to 70% normal capacity and that level of service continued into 2021.</li> </ul>
<p>Foster civic engagement and volunteerism</p>	<p>Work with our Library and Art Committee members to host an art show in the Spring of 2020.</p> <p>Work with Light Up Riverview Committee to further plan and expand the holiday lights.</p> <p>P&amp;R &amp; CS</p>	<ul style="list-style-type: none"> <li>• The Art Committee supported the fall library art show and purchased four pieces on behalf of the town including: Marsh Visitor (acrylic) by Dianne Ryan; Transitioning (stained glass) by Doreen Tait; World on Fire (photograph) by Shannon Williams-Moss; and Caissie Cape (watercolor) by Stephen Ritchie. They will be presented and installed in January 2021.</li> <li>• The Community Recreation Worker (CRW) promoted and recruited youth for a 'Youth Collective'. The response has been positive, encompassing youth from various grades in middle and high schools in Riverview.</li> <li>• Through the efforts of the CRW and JL Coordinator, the Junior Leadership Program was transformed into the 'Leading from Home' program this past summer. There were virtual workshops as well as in-person volunteer opportunities and activities.</li> <li>• Light Up Riverview went well in 2020 despite the Town being in the Orange phase. A video was made to launch the lights. Reviews indicated residents were very pleased and excited.</li> <li>• Lights were installed by Town staff at the Community Hall as we could not go into the schools.</li> <li>• Due to COVID-19 challenges for many small businesses, there was no sponsorship plan this year.</li> </ul>





## A SAFE & WELCOMING COMMUNITY

Riverview is a community of choice where families feel safe, where residents can enjoy a good quality of life and have pride in their community.

OBJECTIVES	ACTIONS Strategic Plan and Departmental Operational Plans	2020 YEAR-END RESULTS
<p>Promote opportunities to maintain community safety</p>	<p>A complete review of the Animal Control Enforcement Program will take place and will include a review of the by-law, as well as a review of existing procedures and processes.</p> <p>Procurement options for a new service provider will occur in 2020.</p> <p>Provide resources to assist in the safety of residents and staff during the COVID-19 pandemic.</p> <p>CS</p>	<ul style="list-style-type: none"> <li>• New Animal Control By-law and Procedures were created and adopted by Council.</li> <li>• SPCA was chosen as the new provider for Animal Control Services.</li> <li>• An Animal Control Appeal Committee was created to review appeals of a muzzle order. One appeal was heard in 2020.</li> <li>• Facilities Coordinator worked with HR to ensure safety measures were put in place to deal with COVID-19.</li> <li>• Director and Communications Coordinator participated in COVID-19 working group to assist with organizing and coordinating the Town's efforts in keeping residents and staff safe.</li> </ul>
	<p>Smoke Alarms: We will continue to hold our smoke alarm campaign in October 2020.</p> <p>FIRE</p>	<ul style="list-style-type: none"> <li>• Smoke detector campaign was cancelled due to COVID-19 restrictions.</li> </ul> <p><i>Note: If we get a request from a resident regarding a potentially faulty smoke alarm in their home, we will assist the resident with their concerns within 24 hours or less.</i></p>
	<p>Seniors Fall Prevention Program: This is a new safety program for Riverview Fire and Rescue. The Deputy Chief of Fire Prevention will continue with this program and try to promote it vigorously within the seniors' group.</p> <p>FIRE</p>	<ul style="list-style-type: none"> <li>• Two training sessions were completed prior to COVID-19. All other training has been cancelled until further notice.</li> </ul>

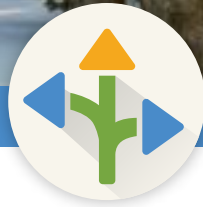


## A SAFE & WELCOMING COMMUNITY

Riverview is a community of choice where families feel safe, where residents can enjoy a good quality of life and have pride in their community.

OBJECTIVES	ACTIONS Strategic Plan and Departmental Operational Plans	2020 YEAR-END RESULTS
<p>Promote opportunities to maintain community safety</p>	<p>Riverview Fire and Rescue has started a training program for potential new Captains and Acting Captains. One Fire Instructor course was taught in 2019 with plans to provide another by the end of the year.</p> <p>In 2020, the department will teach the Fire Officers Level I course and provide for the OHS Supervisor course as well. By the end of 2020, the department should have six firefighters with the minimal pre-requisite to become a Captain or Acting Captain.</p> <p>A new Acting Captain package will be produced for 2020. This will provide information and training to potential Acting Captains that will help them understand their roles and responsibilities.</p> <p><b>FIRE</b></p>	<ul style="list-style-type: none"> <li>• Even though we have been restricted by COVID protocols, we were able to hold two Fire Officers’ courses.</li> <li>• The Acting Captain package is nearly complete. It should be completed as things are decided during the upcoming negotiations.</li> </ul>
	<p>New pedestrian-activated red light crosswalk on Hillsborough at Leonard will be introduced in 2020. Solution was recommended by WSP.</p> <p><b>ENG</b></p>	<ul style="list-style-type: none"> <li>• Materials are expected to be shipped December 17, 2020. Work to be completed by mid-January 2021.</li> </ul>





## PLANNING FOR FUTURE

Riverview plans, builds and maintains its public infrastructure to meet the needs of our growing and increasingly diverse community.

OBJECTIVES	ACTIONS Strategic Plan and Departmental Operational Plans	2020 YEAR-END RESULTS
<p>Asset Management (AM) Planning</p> <p>Take a well-planned and fiscally responsible approach to building and maintaining public infrastructure</p>	<p>The Finance Department will continue to play a key role in the continuous improvement in the Asset Management Planning (AMP) function. This will include incorporating additional data obtained, through condition assessments of various assets including buildings, roads, underground infrastructure, vehicles, and equipment, into the overall AMP for the Town.</p> <p>FINANCE</p>	<ul style="list-style-type: none"> <li>The Director of Finance worked with the Facilities Coordinator to incorporate the findings of the building assessments performed by a third-party engineering firm into the 2021 budget. It was decided to include the action plan for the Town Hall and Fire Station. Further analysis by the Parks and Recreation Department, with respect to the future of their facilities, is required prior to incorporating the action items for those locations.</li> <li>An enhanced AMP software solution for our Town needs has not yet been identified. Staff are continuing to monitor developments by solution providers for this area of expertise.</li> </ul>
	<p>Implement collected data from Building Condition Assessments in the Town's AMP</p> <p>Identify any new capital projects that will increase the longevity and usefulness of town buildings.</p> <p>CS</p>	<ul style="list-style-type: none"> <li>Continuing to search for a suitable Asset Management software platform to further develop the Town's AMP.</li> <li>The Facilities Coordinator completed a 10-year Capital Plan for most of the Town Facilities using the data collected from Building Condition Assessments conducted by a third-party engineering firm.</li> <li>Incorporated capital projects from the 10-year Capital Plan for the Fire Station and Town Hall into the 2021 budget. Further analysis by the Parks and Recreation Department, with respect to the future of their facilities, is required prior to incorporating the action items for their facilities.</li> </ul>
	<p>Evaluate the condition of all Town-owned athletic fields and develop a long-term maintenance plan/vision.</p> <p>Re-grade and level the Web Vance Park baseball outfield.</p> <p>P&amp;R</p>	<ul style="list-style-type: none"> <li>Status quo as per the mid-year update. Plan for all Town-owned fields remains in development.</li> </ul>
	<p>Development of a new material dump site and snow dump site. Redevelopment of the old Niagara dump as permanent site for clean fill.</p> <p>ENG</p>	<ul style="list-style-type: none"> <li>Projected has been completed. In operation since late summer.</li> </ul>

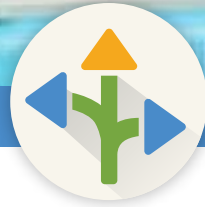


## PLANNING FOR FUTURE

Riverview plans, builds and maintains its public infrastructure to meet the needs of our growing and increasingly diverse community.

OBJECTIVES	ACTIONS Strategic Plan and Departmental Operational Plans	2020 YEAR-END RESULTS
<p>Take a well-planned and fiscally responsible approach to building and maintaining public infrastructure</p>	<p>Council approved the ‘Storm Water Study’ in 2018, which identified a number of storm sewer improvements needed to prevent flooding in residents’ homes and in Town. During the updated 10-Year Capital Plan review, Council directed staff to include those projects in the Town’s long-term capital plan. The projects planned for 2020 are:</p> <ul style="list-style-type: none"> <li>– McAllister</li> <li>– Hebron</li> <li>– Cosburn</li> </ul> <p>ENG</p>	<ul style="list-style-type: none"> <li>• Projected has been completed. The storm sewer upgrade on the associated local improvement projects followed the recommendation from the storm sewer study.</li> </ul>
	<p>Two new projects identified in the Utility Capital budget for 2020 because of sewer line collapses are the easement across Manning (\$315,000) and an easement to Suffolk (\$160,000).</p> <p>ENG</p>	<ul style="list-style-type: none"> <li>• The Suffolk sanitary sewer replacement was successfully completed.</li> <li>• The Manning sanitary sewer replacement was postponed to 2021 due to the required land acquisitions process. The trail option is no longer being considered as part of this project.</li> </ul>
	<p>The Fire Department’s capital budget includes:</p> <ul style="list-style-type: none"> <li>• \$100,000 to replace the department’s 2003 utility truck that has over 145,000 km.</li> <li>• \$45,000 to replace the department’s twenty-year old rescue boat. The new boat will be lighter and easier for the firefighters to maneuver and improve access into the river.</li> <li>• \$50,000 to invest in computers in response vehicles to improve emergency response planning and timing.</li> </ul> <p>FIRE</p>	<ul style="list-style-type: none"> <li>• New one-ton truck has been delivered. It still requires lighting and siren work. It should be in service by February 2021.</li> <li>• New boat has arrived. Most of the career firefighters have completed the ‘Boat Rescue and Familiarization’ training. The boat is now operational.</li> <li>• Computer purchase will be delayed until 2021. We require the Moncton Fire Department to write and send the tender.</li> </ul>

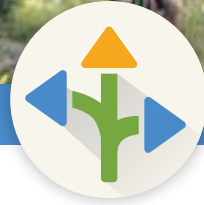




## PLANNING FOR FUTURE

Riverview plans, builds and maintains its public infrastructure to meet the needs of our growing and increasingly diverse community.

OBJECTIVES	ACTIONS Strategic Plan and Departmental Operational Plans	2020 YEAR-END RESULTS
<p>Take a well-planned and fiscally responsible approach to building and maintaining public infrastructure</p>	<p>The plan in 2020 is to continue the development of the primary trail network at Mill Creek Nature Park with the addition of washroom facilities at the lookout area, safe access from the dam area to the Lookout, and construction of a bridge access to the south side of the park.</p> <p>P&amp;R</p>	<ul style="list-style-type: none"> <li>• A single-track trail for mountain biking connecting the lookout to the upper bridge was flagged in partnership with the Regional Service Commission. Youth volunteers started the process of clearing the corridor. The two bridges have been designed, manufactured, and installed with limited trail improvements on the south side of Mill Creek. Temporary signage has been installed. On the north side, the Nolan Gully trail is completed as well as approach trails to the newly-installed bridges. Several interpretive panels have been installed depicting the uniqueness of the nature park.</li> </ul>
	<p>\$250,000 has been included in the budget to support the creation of an outdoor skate park. This is an exciting project that is supported by the skate park users in the community.</p> <p>P&amp;R</p>	<ul style="list-style-type: none"> <li>• This was completed, evaluated, and amended by the ad hoc Engineering/Parks &amp; Recreation Committee to reflect the necessary work to reach the goal of a safe and functional parking area for the Dobson Recreation site.</li> <li>• Due to questions about the appropriate location and information from the asset management report/capital costs, the outdoor park was not built this year and is no longer on the list of Capital projects for 2021.</li> </ul>
	<p>Lion's Park Outdoor Pool: In the spring of 2020, the landscaping is to be completed. Plans are for a late June start-up of the facility. Anticipating an increase in the number of users.</p> <p>Continuous improvements to Town-owned playgrounds with renovations to the Irving Road playground as well as the adult gym equipment.</p> <p>P&amp;R</p>	<ul style="list-style-type: none"> <li>• Lion's Pool opened during the month of August and was well-received by all visitors.</li> <li>• The adult gym equipment was ordered and installed in its new location next to the playground on Riverfront Park. The old equipment was dismantled and sent to the recycler. All Irving Road playground equipment and materials have been purchased and stored for a spring 2021 installation. The ground-shaping work has been completed at the Irving Road play area.</li> </ul>



## PLANNING FOR FUTURE

Riverview plans, builds and maintains its public infrastructure to meet the needs of our growing and increasingly diverse community.

OBJECTIVES	ACTIONS Strategic Plan and Departmental Operational Plans	2020 YEAR-END RESULTS
<p>Take a well-planned and fiscally responsible approach to building and maintaining public infrastructure</p>	<p>Continue to support the efforts of the Riverview Recreation Complex Steering Committee. In 2020, the Town will focus on further developing the detailed plans for the facility so that the project will remain on schedule for construction in 2022. Included in this process will be completing the economic impact study so that our federal and provincial infrastructure application can be completed. The Town will need to increase its advocacy for federal and provincial financial support for this project or other capital projects as our financial modeling assumes a level of support from both levels of government.</p> <p>P&amp;R</p>	<ul style="list-style-type: none"> <li>• Advocacy for funding at the provincial and federal level has continued throughout the year, with funding applications expected to open in the coming months. Volunteer committees remain focused on facility planning, design and fundraising. A facility business plan, economic impact study and geotechnical investigation of the proposed site have been completed and yield positive results for the complex.</li> </ul>
	<p>\$210,000 will be invested in active transportation initiatives, through sidewalk development on Irving Road (Phase 1) and Coverdale Road (Trites to Colton).</p> <p>ENG</p>	<ul style="list-style-type: none"> <li>• Work completed as per schedule and within budget.</li> </ul>
<p>Invest in upgrading local streets and roads</p>	<p>The following three streets will have local improvement and watermain renewal projects:</p> <ul style="list-style-type: none"> <li>– Nowlan</li> <li>– Hebron</li> <li>– Cosburn</li> </ul> <p>In the Utility Capital Fund, the following watermain renewal projects will be completed:</p> <ul style="list-style-type: none"> <li>– Sanford</li> <li>– Diligente</li> <li>– Belfast</li> </ul> <p>ENG, PW</p>	<ul style="list-style-type: none"> <li>• Local improvement projects on Nowlan, Hebron and Cosburn were all successfully completed within budget.</li> <li>• The utility projects on Sanford, Diligente, Belfast and Nowlan were completed as per schedule and within budget.</li> <li>• The scheduled pavement projects (seal and resurfacing) were all completed as per schedule and within budget.</li> </ul>



## PLANNING FOR FUTURE

Riverview plans, builds and maintains its public infrastructure to meet the needs of our growing and increasingly diverse community.

OBJECTIVES	ACTIONS Strategic Plan and Departmental Operational Plans	2020 YEAR-END RESULTS
<p>Invest in upgrading local streets and roads</p>	<p>A total of \$900,000 will be invested through the Town's Street Pavement Program on the following streets:</p> <p>Asphalt Seal:</p> <ul style="list-style-type: none"> <li>- Devere (Pine Glen to Montgomery)</li> <li>- Weir</li> <li>- Berkley (Pine Glen to McAllister)</li> <li>- Orin</li> </ul> <p>Resurfacing :</p> <ul style="list-style-type: none"> <li>- Berkley (McAllister to McAllister)</li> <li>- Callowhill (Trites to Goldsboro)</li> <li>- Patricia (Coverdale to 54 Civic Address)</li> </ul> <p>ENG, PW</p>	<ul style="list-style-type: none"> <li>• (continued)</li> </ul>
	<p>In 2020, the Town will complete Phase 1 of Bridgedale Boulevard, which will connect Gunningsville Boulevard to Runneymeade Road. The Town moved ahead with this road in 2020 due to expected impact of the causeway closure project in 2021.</p> <p>This will not mitigate all the traffic issues but will be a way to help move traffic from east and west Riverview.</p> <p>ENG</p>	<ul style="list-style-type: none"> <li>• The project was successfully completed within budget.</li> <li>• The link from Runneymeade to Gunningsville was opened to traffic on December 10, 2020.</li> </ul>
<p>Invest in maintaining and growing the Town's road network to attract business investment and support economic growth</p>	<p>Will undertake a secondary planning initiative for the lands surrounding Bridgedale Boulevard to allow for storm water management using natural assets.</p> <p>ED</p>	<ul style="list-style-type: none"> <li>• Plans are to continue work on this initiative in 2021. Staff have begun to meet with landowners in the surrounding area to discuss future development plans they may have and how existing wetlands may impact development.</li> </ul>





## SMART & SUSTAINABLE GROWTH

Riverview attracts new investment through a growth plan that recognizes the significance of its residential neighbourhoods, protection of its natural surroundings and commitment to long-term sustainability. This includes attracting niche business opportunities as well as investment in specific sectors, such as tourism, as Riverview is a gateway to the Fundy region.

OBJECTIVES	ACTIONS Strategic Plan and Departmental Operational Plans	2020 YEAR-END RESULTS
Riverview Brand Development	<p>ED will produce a series of sector-specific attraction videos to employ through a variety of social media platforms. (neutral sites)</p> <p>ED, CS</p>	<ul style="list-style-type: none"> <li>The Envision Riverview lure video was completed and will now serve as a strategic attraction tool to support marketing initiatives in 2021.</li> </ul>
Increase tourism opportunities in Riverview through growth of Fundy Trail network	<p>Will participate in the establishment of a Regional Destination Marketing Organization.</p> <p>Re-visit the feasibility of a hotel development in proximity to proposed recreation complex.</p> <p>Implementation of a new Riverview MapleFest 2020 promotional campaign.</p> <p>P&amp;R, ED</p>	<ul style="list-style-type: none"> <li>Status quo as per the mid-year reporting.</li> </ul>
Attract investment in the eco- and sports-tourism sectors	<p>Increase the quality and quantity of youth programming in general and specifically at the Skatepark and Community Hall through the introduction of a teen drop-in program and the addition of an outdoor skateboarding area.</p> <p>P&amp;R</p>	<ul style="list-style-type: none"> <li>Drop-in did restart once we were in Yellow phase and followed Public Health guidelines, with pre-registrations and sign-in screening. Momentum was affected when we returned to Orange phase, however numbers continue to increase. Introductory sports are offered for youth who are seeking non-competitive recreation.</li> <li>The Skatepark continues to receive very positive feedback on social media and in person with regards to the level of service staff provide.</li> </ul>
Retain and grow our strong local business community	<p>The Shop Local campaign will be introduced in 2019 and executed throughout 2020 to expose residents to the variety of shopping choices to be found in Town and to encourage community support for those businesses.</p> <p>ED</p>	<ul style="list-style-type: none"> <li>Riverview Rewards was launched in the fall and will serve as the foundation for a year-long shop local campaign that evolves strategically around events and with the seasons.</li> </ul>



## SMART & SUSTAINABLE GROWTH

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OBJECTIVES	ACTIONS Strategic Plan and Departmental Operational Plans	2020 YEAR-END RESULTS
<p>Retain and grow our strong local business community</p>	<p>The Regional Service Commission Planning Department has taken over the Town's planning and inspection services as of January 1, 2020. The CAO will work with the planners and other staff to support their transition to Town's operations. In 2020, we will begin the process to look at updating the Town's overall municipal development plan and zoning by-law.</p> <p>In collaboration with the Light Up Riverview Committee, continue to grow this program and work towards completing the next phase of the seasonal lights and involving more of our residents and business community.</p> <p>Continue to support the local business community as the tri-communities implement the single-use plastic bag ban in July 2020. The 2020 public campaign will include paid advertising to promote alternative options to single-use plastic bags to consumers, as well as a retailer resource guide to train employees on the reasons for and objectives of the program.</p> <p>ED</p>	<ul style="list-style-type: none"> <li>The tri-community single bag by-law was introduced in the Fall and was supported by an extensive public communication plan.</li> </ul>



## FISCAL RESPONSIBILITY & SERVICE EXCELLENCE

Riverview remains a community of choice because of its continued excellence in the delivery of municipal services as well as its fiscally responsible approach to growth and sustainability.

OBJECTIVES	ACTIONS Strategic Plan and Departmental Operational Plans	2020 YEAR-END RESULTS
<p>Provide high-quality customer service to residents and businesses</p>	<p>Identify training opportunities &amp; encourage staff to attend as courses/training becomes available. Investigate the potential of hosting an Atlantic region ice-making course in August 2020.</p> <p>Aquatics Team to implement plans to increase turnover in daytime and new participants for aqua fitness.</p> <p>P&amp;R with the support of Economic Development to develop a strategy and series of policies and procedures for implementation regarding an advertising revenue generation program.</p> <p>P&amp;R to continue the process, where deemed appropriate (schedules, available skills, available equipment. etc.), of coordinating outside work with Engineering &amp; Public Works.</p> <p>The Town of Riverview is dedicated to creating a healthy, sustainable natural environment. Tree planting provides a variety of environmental benefits such as reducing soil erosion and cleaning our air. In 2020, the Parks &amp; Recreation Department will plan, implement, and evaluate a pilot tree-planting program for areas not covered through the current sub-division tree planting program.</p> <p>P&amp;R</p>	<ul style="list-style-type: none"> <li>• Although training opportunities were limited in 2020, there were a variety of webinar sessions and face-to-face seminars that staff attended. (ie the Atlantic Facilities Conference provided several educational opportunities that some staff attended online; the Manager of Recreation Assets attended a provincial Water and Wetlands training opportunity.)</li> <li>• Aquatic programming was reduced due to COVID-19.</li> <li>• The development of an overall advertising strategy remains an ongoing process, with an anticipated completion in 2021.</li> <li>• Monthly meeting between representatives of the Engineering and Parks &amp; Recreation departments remains ongoing with much success.</li> <li>• The Taking Root Riverview tree-planting program will be implemented in 2021. Information regarding the program will be posted to the Town’s website in January.</li> </ul>





## FISCAL RESPONSIBILITY & SERVICE EXCELLENCE

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OBJECTIVES	ACTIONS Strategic Plan and Departmental Operational Plans	2020 YEAR-END RESULTS
<p>Provide high-quality customer service to residents and businesses</p>	<p>With the anticipated temporary closure of the causeway by the Government of New Brunswick expected in June 2021, the Town is planning a community conversation with residents and business owners for Fall 2020 to gather feedback and ideas for solutions to problems caused by the temporary closure.</p> <p>Continue to create updated by-laws and detailed procedures to ensure consistency.</p> <p>Creation of a new Records Management and RTIPPA term position will allow for faster access to records for both citizens and staff.</p> <p><b>CS, BY-LAW</b></p>	<ul style="list-style-type: none"> <li>• 15 by-laws have been created or modified so far this year.               <ul style="list-style-type: none"> <li>– Payment to Council</li> <li>– Local Improvements – 3 streets</li> <li>– Municipal Plan Amendment</li> <li>– Planning Advisory Committee</li> <li>– Controlled Access Streets</li> <li>– Fire Protection</li> <li>– Animal Control</li> <li>– Health &amp; Safety</li> <li>– Excessive Noise</li> <li>– Plastic Bag Amendment</li> <li>– Riverview Street Trees</li> <li>– Police Protection</li> <li>– Flyer Distribution</li> <li>– Water &amp; Sewer</li> <li>– Traffic</li> </ul> </li> <li>• Records Management Policy completed and approved by Council.</li> <li>• Parks and Recreation Files have been inventoried.</li> <li>• Operation Centre boxes were transferred to Town Hall for review.</li> <li>• Coverdale Recreation Centre records were transferred to Town Hall for review.</li> <li>• Fifty boxes were identified and prepared for transfer to Provincial Archives.</li> <li>• Information now being entered into Laser fiche for retention schedules.</li> <li>• 12 RTIPPA requests received in 2020.</li> </ul>
	<p>Continue to transfer data using multiple sources such as CAD drawings, As-builts, Spreadsheets, Google, and orthophotos of various assets such as roads, water, and sewer data into GIS in support of the Town's Asset Management Planning.</p> <p><b>ENG</b></p>	<ul style="list-style-type: none"> <li>• Some field survey information was gathered, and the project will resume in 2021.</li> </ul>



## FISCAL RESPONSIBILITY & SERVICE EXCELLENCE

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OBJECTIVES	ACTIONS Strategic Plan and Departmental Operational Plans	2020 YEAR-END RESULTS
<p>Provide high-quality customer service to residents and businesses</p>	<p>HR Department is working on streamlining the HRIS filing process and record management. In 2020, we will be moving to transferring all employee files from paper to electronic. This will allow for a more efficient process regarding public inquiries for information, recruitment files, and current / past employee data information.</p> <p>HR</p>	<ul style="list-style-type: none"> <li>Project was completed for all full-time employees. Employee files can now be viewed on our DMS filing system for HR employees.</li> </ul>
	<p>The Finance Department will be exploring enhanced technology opportunities to improve efficiencies in connection with both internal and external customers. These include the implementation of a new HRIS Payroll Time Reporting system and reviewing various administrative processes to drive efficiencies and streamline the flow and reduce the volume of paperwork.</p> <p>FINANCE</p>	<ul style="list-style-type: none"> <li>The <b>HRIS MyWay</b> time tracking system was successfully implemented in all departments.</li> <li>Ongoing review of alternatives for automating the accounts payable invoice approval system is currently in place. The goal is to reduce/eliminate the need for paper shuffling between departments/locations.</li> </ul>
	<p>Monitoring cost of the AVL devices to help manage the winter fleet resource during snow plowing (Phase 1). The long-term plan would see every piece of equipment fitted with similar devices to help manage the maintenance and better usage of the equipment.</p> <p>ENG &amp; P&amp;R</p>	<ul style="list-style-type: none"> <li>AVL technology has been budgeted for implementation for the Parks &amp; Recreation Department for 2021.</li> </ul>



## FISCAL RESPONSIBILITY & SERVICE EXCELLENCE

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OBJECTIVES	ACTIONS Strategic Plan and Departmental Operational Plans	2020 YEAR-END RESULTS
<p>Foster a positive and engaging work environment for employees</p>	<p>Increase training opportunities on harassment and violence in the workplace training for all staff. A focus will be on front-line staff for training.</p> <p><b>HR &amp; DIRECTORS</b></p>	<ul style="list-style-type: none"> <li>• CS - Monthly staff meetings to ensure we connect as a team.</li> <li>• CS - Encourage staff to seek educational opportunities.</li> <li>• CS - Encourage staff to participate in various charity and fun days.</li> <li>• HR - The Town provided support with our EAP provider and Canadian Mental Health throughout the year; increased monthly communications on various topics and provided reminder re contact numbers.</li> </ul>
<p>Promote a safe work culture</p>	<p>HR Department has completed a Violence and Harassment Risk Assessment for all departments within the Town of Riverview. This has resulted in changes for employees (ie reconfiguring the front desk at Town Hall, staff leaving meetings at night in groups; AVLS, etc.) Will be rolling out plans for all departments.</p> <p>Increased wellness in our community, giving back to our community (ie Rebecca Schofield Play Park, blood donor clinics, food drives, toy drives.) In addition, continued development of Managers and Directors on fostering employees' relationships by providing training.</p> <p><b>HR &amp; DIRECTORS</b></p>	<ul style="list-style-type: none"> <li>• CS - Delivered monthly safety topics that supplemented required topics and were relevant to an office environment.</li> <li>• HR - The Town provided support with our EAP provider and Canadian Mental Health "Not Myself Today" program throughout the year; increased monthly communications on various topics and provided reminder re contact numbers.</li> <li>• HR - In addition, increased communication was provided to all employees in response to changing regulations and phases of COVID-19.</li> <li>• HR - Scheduled and arranged the annual flu clinic in the Fall.</li> <li>• HR - With the support of our Facilities Coordinator, all Town facilities met or exceeded regulations for COVID-19 (ie arena, pool, offices, fire station, meeting rooms.)</li> </ul>



## METRICS AND AWARDS

Strategic successes in 2020, by the numbers.

STRATEGIC THEMES	METRICS/AWARDS	2020 RESULTS
A Safe and Welcoming Community	Community participation at events	<p>Winter Carnival 2020 – 7,000 attendees Winter Carnival 2019 – 6,500 attendees</p> <p>Canada Day 2020 – 3,000 virtual attendees Canada Day 2019 – 5,500 attendees</p> <p>SUNFEST 2020 – Cancelled due to COVID-19 SUNFEST 2019 – 1,500 attendees</p> <p>Harvest Festival 2020 – Cancelled due to COVID-19 Harvest Festival 2019 – 3,000 attendees</p> <p>MapleFest 2020 – Cancelled due to COVID-19 MapleFest 2019 – 3,000 attendees</p> <p>Caseley Park Concert Series 2020 – Cancelled due to COVID-19 Caseley Park Concert Series 2019 – 1,500 attendees</p> <p><i>Note: Figures above are approximate.</i></p>
	Riverview share of RCMP budget	<p>2018 – 11.418% 2019 – 11.403% 2020 – 11.164% 2021 – 10.990%</p> <p><i>Share of budget declined due to lower number of RCMP service calls in Riverview (trend)</i></p>
	Population growth – 2016 Census	19,667 population – 2.8% growth compared to 2011
Planning for the Future	% of budget invested in infrastructure renewal	<p>2021 General Capital Budget – 65% of budget on renewing existing infrastructure (Riverview Recreation Complex – new infrastructure)</p> <p>2020 Utility Capital Budget – 92.5% of budget on renewing existing infrastructure</p> <p>2020 General Capital Budget – 52% of budget on renewing existing infrastructure (Bridgedale Boulevard – new infrastructure)</p> <p>2020 Utility Capital Budget – 47% of budget on renewing existing infrastructure (Bridgedale Boulevard – new infrastructure)</p>
	# of local improvements completed	<p>2 streets planned in 2021 3 streets in 2020 4 streets in 2019 5 streets in 2018 6 streets in 2017 3 streets in 2016</p>

## METRICS AND AWARDS

Strategic successes in 2020, by the numbers.

STRATEGIC THEMES	METRICS/AWARDS	2020 RESULTS				
Smart and Sustainable Growth	Building Permits \$ value	\$32.1 million (2020) \$25.0 million (2019) \$20.4 million (2018) \$18.9 million (2017)				
	% of commercial tax base off overall tax base	11.8% Commercial base of overall tax base				
	Financial incentive program	Two applications in 2020 (previously two applications in 2018)				
Fiscal Responsibility and Service Excellence	Tax rate in comparison to region		<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
		Riverview	1.5826	1.5926	1.5926	1.5926
		Moncton	1.6497	1.6497	1.6497	1.6497
		Dieppe	1.6295	1.6295	1.6295	1.6295
	Debt ratio	2021 – 10.51% (projected) 2020 – 9.48% 2019 – 9.15% 2018 – 12.16% 2017 – 15.43%				
	Service tracker status	2020 – Public Works – 458 service calls Parks & Recreation – 59 By-Law complaints – 89  2019 – Public Works – 680 service calls By-Law complaints – 84				
	Work safe statistics	3 lost-time claims in 2020 3 lost-time claims in 2019 2 lost-time claims in 2018 0 lost-time claims in 2017				
Animal licenses	2020 – 1491 licences sold 2019 – 1292 licences sold 2018 – 1335 licences sold  2020 Animal Control Complaints – 117 2019 Animal Control Complaints – 251 2018 Animal Control Complaints – 318					



# ECONOMIC DEVELOPMENT

2020 YEAR-END REVIEW



**POPULATION PER  
LAST CENSUS (2016)  
19,667**



**PROPERTY TAX BASE  
\$1,561,936,900**



**PROPERTY TAX RATE  
\$1.5926**  
per \$100.00 of assessed value



**REGISTERED  
BUSINESSES  
791**



**DEBT RATIO\*  
9.48%**

\* (% of the total general operating budget used to service debt)





# RIVERVIEW REWARDS LAUNCHED!

In October 2020, the Town of Riverview launched a new shopping program to help local business owners increase customer traffic and sales amid challenging times.

Riverview Rewards is a loyalty-based shopping program that encourages shoppers to choose local first. Cardholders have access to a number of deals and discounts throughout the year that can be redeemed in-store to further enhance their shopping experience, including special birthday offers and annual giveaways.

While supporting local has always been important, our local economy needs that support now more than ever, says Tahlia Ferlatte, the Town's Economic Development Officer.

The R Card allows shoppers to cash in on a number of perks and promotions that are representative of the diverse businesses found in Riverview. Retailers, dining establishments and service providers now have the ability to customize their offers each month based on their needs and customer profiles.

Participating is free and R Cards can be found at any participating business, Riverview Town Hall, or can be ordered online and mailed directly to your home. Visit [RiverviewRewards.ca](https://www.RiverviewRewards.ca) for more information.



## FINANCIAL INCENTIVE PROGRAM FOR COMMERCIAL DEVELOPMENT

The Financial Incentive Program launched in September 2018 to accelerate development in Riverview’s commercial zones. The Incremental Tax-Based Grants that make up the program will be a catalyst for more development activity, which will, in turn, attract more businesses, residents and employment.

Property owners who promote private sector investment, development, redevelopment, and construction activity on under-developed lands in the Town are eligible to participate in this incentive program.

### INCREMENTAL TAX-BASED GRANT PROGRAM

This program provides an incremental grant for completed projects within the Town based on the project’s economic value. Successful applicants will receive a rebate based on a percentage of the post-project assessed values. They will receive the rebate for a period of five years for projects valued at less than \$5,000,000 or 10 years for projects valued at greater than \$5,000,000.

Two financial incentive grants were dispersed in 2020 totalling \$33,384, while two applications were received for the program:

1. 230 Coverdale Road
2. 727 Coverdale Road

## ANNUAL BUILDING PERMIT REPORT

### 10-YEAR COMPARATIVE STATEMENTS

	YTD PERMITS	YTD AMOUNT
2011	234	\$25,958,104
2012	204	\$41,478,804
2013	175	\$22,510,517
2014	195	\$18,629,856
2015	177	\$29,428,730
2016	201	\$14,771,635
2017	180	\$19,812,156
2018	173	\$20,646,342
2019	182	\$25,172,573
2020	206	\$32,111,661

## REGIONAL ECONOMIC DEVELOPMENT

The Town of Riverview has committed to working with its neighbouring communities to collaborate on regional economic development issues. These include workforce development and the attraction of skilled labour, which is a critical factor for the region's economic growth. The Regional Workforce Development Strategy is driving this work.

In 2018, the municipalities of Riverview, Moncton and Dieppe, as well as 3+ Corporation – the steering organization for Greater Moncton's economic development – joined together to launch their first official Regional Economic Development Strategic Plan.

Population growth through immigration is a significant initiative within that plan. The Town of Riverview participates in the Greater Moncton Local Immigration Partnership (LIP), the LIP's Immigrant Entrepreneur Working Group as well as its Public Relations and Communications Subcommittee.

In addition, the Town's Economic Development staff are involved in the Southeast Labour Market Partnership (SLMP), as well as SLMP's Talent Development Working Group and its Retention Working Group.

In 2020, the Town also took part in the Southeast Economic Recovery Task Force which released a Five-Phase Action Plan to guide efforts to rebuild and stabilize the region's economy as it emerges from the COVID-19 pandemic.







# APPENDIX

## FINANCIAL STATEMENTS



**MUNICIPALITY OF THE TOWN OF RIVERVIEW, NEW BRUNSWICK**  
**CONSOLIDATED FINANCIAL STATEMENTS**  
**DECEMBER 31, 2020**

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**Stevenson & Partners**  
*CHARTERED PROFESSIONAL ACCOUNTANTS*

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## **INDEPENDENT AUDITORS' REPORT**

To Her Worship the Mayor and Members of Town Council of the Municipality of the Town of Riverview, New Brunswick:

### **Report on the Consolidated Financial Statements**

We have audited the accompanying consolidated financial statements of the Municipality of the Town of Riverview, New Brunswick, which comprise the consolidated statement of financial position as at December 31, 2020 and the consolidated statements of operations and accumulated surplus, changes in net debt and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

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

#### *Basis of 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 Financial Statements section of our report. We are independent of the Municipality in accordance with the ethical requirements that are relevant to our audit of the 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.

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

Members of Council and Management are responsible for the preparation and fair presentation of the financial statements in accordance with Public Sector Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Municipality'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 Municipality or to cease operations, or has no realistic alternative but to do so.

## INDEPENDENT AUDITORS' REPORT (CONTINUED)

### *Auditors' Responsibilities for the Audit of the Financial Statements*

Our objectives are to obtain reasonable assurance about whether the 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 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 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 Municipality'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 municipality's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the 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 Municipality 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 financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the municipality to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the audit. We remain solely responsible for our audit opinion.

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.

Stevenson + Partners

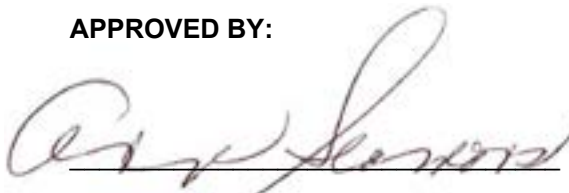
Riverview, NB  
April 12, 2021

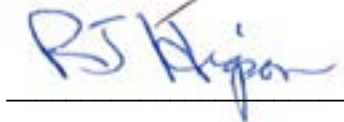
**Chartered Professional Accountant**

**MUNICIPALITY OF THE TOWN OF RIVERVIEW, NEW BRUNSWICK**  
**CONSOLIDATED STATEMENT OF FINANCIAL POSITION**  
**DECEMBER 31, 2020**

	2020	2019
<b>FINANCIAL ASSETS</b>		
Cash in bank (Note 3)	\$ 6,718,099	\$ 9,650,544
Receivables (Note 4)	5,187,104	4,463,393
Pension assets (Note 9)	1,728,300	1,308,100
Investments (Note 5)	<u>10,077,652</u>	<u>5,912,265</u>
	<u>23,711,155</u>	<u>21,334,302</u>
<b>LIABILITIES</b>		
Accounts payable and accrued liabilities (Note 6)	\$ 6,194,488	\$ 6,027,407
Deferred government transfers (Note 7)	1,872,325	3,070,006
Long-term debt (Note 8)	28,713,000	25,471,000
Accrued retirement allowances (Note 10)	<u>1,160,334</u>	<u>1,122,436</u>
	<u>37,940,147</u>	<u>35,690,849</u>
Net debt	<u>(14,228,992)</u>	<u>(14,356,547)</u>
<b>NON-FINANCIAL ASSETS</b>		
Tangible capital assets (Note 11)	163,480,000	153,924,988
Inventories of materials and supplies	627,463	591,252
Prepaid expenses and deposits	<u>62,177</u>	<u>58,872</u>
	<u>164,169,640</u>	<u>154,575,112</u>
Accumulated surplus	<b><u>\$149,940,648</u></b>	<b><u>\$140,218,565</u></b>

**APPROVED BY:**

  
 \_\_\_\_\_ Mayor

  
 \_\_\_\_\_ Treasurer

The accompanying notes to the financial statements are an integral part of these financial statements.



**MUNICIPALITY OF THE TOWN OF RIVERVIEW, NEW BRUNSWICK  
CONSOLIDATED STATEMENT OF OPERATIONS AND ACCUMULATED SURPLUS  
FOR THE YEAR ENDED DECEMBER 31, 2020**

	<b>2020 Budget (Unaudited)</b>	<b>2020 Actual</b>	<b>2019 Actual</b>
Revenue (Schedule 2)			
Property tax warrant	\$ 24,875,683	\$ 24,875,683	\$ 24,184,983
Unconditional transfers from the Provincial Government	2,683,203	2,749,598	2,752,063
Other contributions and government transfers	5,897,957	5,869,409	2,168,247
Sales of services	1,309,531	774,166	1,353,217
Other revenue from own sources	840,571	975,942	876,731
Water and sewer revenue	<u>7,423,112</u>	<u>7,470,346</u>	<u>7,365,505</u>
<b>Total revenue</b>	<u><b>43,030,057</b></u>	<u><b>42,715,144</b></u>	<u><b>38,700,746</b></u>
Expenses (Schedule 3)			
General government services	2,597,845	2,467,629	2,442,599
Protective services	7,072,463	7,036,809	6,862,354
Transportation services	3,962,992	3,439,372	3,956,998
Environmental health and development services	2,160,955	2,089,855	2,015,177
Recreation and cultural services	5,130,696	4,499,201	5,251,462
Water supply	3,172,234	3,235,131	3,164,784
Sewerage collection and disposal	2,727,792	2,659,574	2,698,172
Amortization of tangible capital assets (Note 11)	6,704,872	6,704,872	5,335,570
Interest expense and miscellaneous	<u>926,337</u>	<u>860,618</u>	<u>875,286</u>
<b>Total expenses</b>	<u><b>34,456,186</b></u>	<u><b>32,993,061</b></u>	<u><b>32,602,402</b></u>
<b>Annual surplus</b>	<u><b>\$ 8,573,871</b></u>	<u><b>9,722,083</b></u>	<u><b>6,098,344</b></u>
Accumulated surplus at beginning of year		<u>140,218,565</u>	<u>134,120,221</u>
<b>Accumulated surplus at end of year</b>		<u><b>\$149,940,648</b></u>	<u><b>\$140,218,565</b></u>

The accompanying notes to the financial statements are an integral part of these financial statements.

**MUNICIPALITY OF THE TOWN OF RIVERVIEW, NEW BRUNSWICK**  
**CONSOLIDATED STATEMENT OF CHANGES IN NET DEBT**  
**FOR THE YEAR ENDED DECEMBER 31, 2020**

	<b>2020 Budget</b>	<b>2020</b>	<b>2019</b>
Annual surplus	\$ <u>8,573,871</u>	\$ <u>9,722,083</u>	\$ <u>6,098,344</u>
Acquisition of tangible capital assets	(17,521,800)	(17,811,610)	(9,944,001)
Amortization of tangible capital assets	6,704,872	6,704,872	5,335,570
Loss on disposal of tangible capital assets	-	230,861	60,729
Proceeds on sale of tangible capital assets	80,000	173,054	83,555
Transfer of assets under construction	<u>1,147,811</u>	<u>1,147,811</u>	<u>61,421</u>
	<u>(9,589,117)</u>	<u>(9,555,012)</u>	<u>(4,402,726)</u>
Change in inventories of materials and supplies	-	(36,211)	17,357
Change in prepaid expenses and deposits	<u>-</u>	<u>(3,305)</u>	<u>(12,767)</u>
	<u>-</u>	<u>(39,516)</u>	<u>4,590</u>
Reduction (increase) in net debt	(1,015,246)	127,555	1,700,208
Net debt at beginning of year	<u>(14,356,547)</u>	<u>(14,356,547)</u>	<u>(16,056,755)</u>
<b>Net debt at end of year</b>	<b><u>\$ (15,371,793)</u></b>	<b><u>\$ (14,228,992)</u></b>	<b><u>\$ (14,356,547)</u></b>

The accompanying notes to the financial statements are an integral part of these financial statements.

**MUNICIPALITY OF THE TOWN OF RIVERVIEW, NEW BRUNSWICK**  
**CONSOLIDATED STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED DECEMBER 31, 2020**

	2020	2019
<b>Operating transactions</b>		
Annual surplus	\$ 9,722,083	\$ 6,098,344
Amortization of tangible capital assets	6,704,872	5,335,570
Loss on disposal of tangible capital assets	230,861	60,729
Change in accrued pension liability	(420,200)	(123,600)
Change in accrued retirement allowances	37,898	66,904
Change in receivables	(723,711)	1,115,974
Change in accounts payable and accrued liabilities	167,081	1,181,452
Change in inventories of materials and supplies	(36,211)	17,357
Change in prepaid expenses and deposits	<u>(3,305)</u>	<u>(12,767)</u>
Cash provided by operating transactions	<u>15,679,368</u>	<u>13,739,963</u>
<b>Capital transactions</b>		
Acquisition of tangible capital assets	(17,811,610)	(9,944,001)
Change in assets under construction	1,147,811	61,421
Change in deferred government transfers	(1,197,681)	2,149,527
Proceeds on sale of tangible capital assets	<u>173,054</u>	<u>83,555</u>
Cash applied to capital transactions	<u>(17,688,426)</u>	<u>(7,649,498)</u>
<b>Investing transactions</b>		
Purchase of investments	<u>(4,165,387)</u>	<u>(5,912,265)</u>
<b>Financing transactions</b>		
Proceeds from long-term debt issue	6,340,000	5,807,000
Long-term debt repayment	<u>(3,098,000)</u>	<u>(4,002,000)</u>
Cash provided by financing transactions	<u>3,242,000</u>	<u>1,805,000</u>
Change in cash and cash equivalents	(2,932,445)	1,983,200
Cash and cash equivalents at beginning of year	<u>9,650,544</u>	<u>7,667,344</u>
<b>Cash and cash equivalents at end of year</b>	<b><u>\$ 6,718,099</u></b>	<b><u>\$ 9,650,544</u></b>

The accompanying notes to the financial statements are an integral part of these financial statements.



**MUNICIPALITY OF THE TOWN OF RIVERVIEW, NEW BRUNSWICK**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**DECEMBER 31, 2020**

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**Purpose of organization**

The Municipality of the Town of Riverview, New Brunswick (the "Town") is incorporated and operates under the provisions of the Province of New Brunswick Local Governance Act. As a municipality the Town is exempt from income tax under section 149(1)(c) of the Canadian Income Tax Act as a Public Service Body.

The Town provides municipal services such as police, fire, public works, engineering, parks and recreation, community development and other general government operations.

**1. Adoption of new and revised standards and interpretations**

At the date of authorization of these financial statements, the accounting standards board of Canada has issued the following new and revised standards, amendments and interpretations which are not yet effective during the period covered by these financial statements.

Public Sector (PS) 3400 Revenue is a new section that establishes standards on how to account for and report on revenue. Specifically, it differentiates between revenue arising from transactions that include performance obligations and transactions that do not have performance obligations. PS 3400 is effective for reporting periods beginning on or after April 1, 2023.

PS 3280 Asset Retirement Obligations establishes standards on how to account for and report a liability for asset retirement obligations. This section assists in determining what qualifies as, and how to account for, an Asset Retirement Obligation. PS 3280 is effective for reporting periods beginning on or after April 1, 2022.

PS 3450 Financial Instruments establishes standards on how to account for and report all types of financial instruments including derivatives. Financial instruments include primary instruments (such as receivables, payables and equity instruments) and derivative financial instruments (such as financial options, futures and forwards, interest rate swaps and currency swaps). PS 3450 is effective for reporting periods beginning on or after April 1, 2022.

The municipality is currently assessing the potential impact on its financial statements of the above standards. The municipality expects the adoption of PS 3400 and 3450 may have an impact on its financial statements, but it is not expected to be material. The municipality expects there to be no material impact on the financial statement for the other standards to be adopted.

There are no other Public Sector standards that are not yet effective that would be expected to have a material impact on the municipality's future financial statements.

**2. Summary of significant accounting policies**

The consolidated financial statements of the Municipality of the Town of Riverview, New Brunswick are the representations of management prepared in accordance with Canadian generally accepted accounting principles for local governments, as recommended by the Public Sector Accounting Board (PSAB) of the Chartered Professional Accountants of Canada.

The focus of Public Sector Accounting consolidated financial statements is on the financial position of the Town and the changes thereto. The consolidated statement of financial position includes all of the assets and liabilities of the Town.

**MUNICIPALITY OF THE TOWN OF RIVERVIEW, NEW BRUNSWICK**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**DECEMBER 31, 2020**

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

The significant aspects of the accounting policies adopted by the Town are as follows:

**(a) Reporting entity**

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

Interdepartmental and organizational transactions and balances are eliminated.

**(b) Budget**

The budget figures contained in these consolidated financial statements were approved by council on December 9, 2019 and the Minister of Local Government approved the Operating budgets on December 13, 2019.

**(c) Use of estimates**

The preparation of the consolidated financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements and the reported amount of revenues and expenses during the reporting period. These estimates are reviewed periodically, and as adjustments become necessary, they are reported in annual surplus in the period in which they become known. Actual results may differ from those estimates. Estimates are used when accounting for certain items such as allowance for doubtful accounts and the useful life of tangible capital assets.

**(d) Financial instruments**

The Town's financial instruments consist of cash, accounts receivable, pension asset (net), investments, accounts payable and accrued liabilities, long-term debt, accrued pension liability and accrued retirement allowances. Unless otherwise noted, it is management's opinion that the Town is not exposed to significant interest, currency or credit risk arising from these financial instruments.

The Town is subject to credit risk through accounts receivable. The Town maintains a provision for credit losses, and minimizes credit risk through on-going credit management.

**(e) Cash and cash equivalents**

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

**(f) Deferred revenue**

Deferred revenue includes grants, contributions and other amounts received from third parties pursuant to legislation, regulation and agreement which may only be used in certain programs, in the completion of specific work, or the purchase of tangible capital assets. In addition, certain user charges and fees are collected for which the related services have yet to be performed. Revenue is recognized in the period when the related expenses are incurred, services performed or the tangible capital assets are acquired. In addition, all funds from external parties and earnings thereon restricted by agreement or legislation are accounted for as deferred revenues until used for the purpose specified.

**MUNICIPALITY OF THE TOWN OF RIVERVIEW, NEW BRUNSWICK**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**DECEMBER 31, 2020**

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

**(g) Employee future benefits**

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

In addition to the Employees' Pension Plan, a retirement allowance is provided for the Town's employees (Note 10).

Employees may carry forward unused sick leave throughout their employment. This sick leave does not vest to the employees, and as such the Town is not required to compensate employees for unused amounts upon leaving employment with the Town.

**(h) Non-financial assets**

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

*Tangible capital assets*

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

Land improvements	15 - 25 years
Buildings	25 - 50 years
Vehicles and equipment	5 - 15 years
Computer hardware and software	5 years
Roads, streets, sidewalks and culverts	20 - 50 years
Water and wastewater networks	30 - 100 years

*Assets under construction*

Assets under construction are not amortized until the asset is available for productive use.

*Contribution of tangible capital assets*

Tangible capital assets received as contributions are recorded at their fair value and as revenue at the date of receipt. Fair value is determined by the Town's engineering staff using current expected construction costs of similar assets.

*Inventories of materials and supplies*

Inventories of materials and supplies consist mainly of parts and road maintenance materials and are valued at the lower of cost and net realizable value.

**MUNICIPALITY OF THE TOWN OF RIVERVIEW, NEW BRUNSWICK**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**DECEMBER 31, 2020**

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

**(i) Reserve funds**

Under the Province of New Brunswick Local Governance Act, Council may establish discretionary reserves for each type of its operating and capital funds. In addition, the Community Planning Act requires that a statutory Land Reserve be established and maintained for the purpose of acquiring and developing land held for public purposes.

Certain amounts, as approved by Town Council, are set aside in reserve funds for future operating and capital purposes. Transfers to and from reserve funds are recorded as an adjustment to accumulated surplus of that fund. Note 2 in the Schedules of Regulatory Requirements indicates the reserve fund balances as supplementary information.

**(j) Segmented information**

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

*General government services*

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

*Protective services*

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

*Transportation services*

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

*Environmental health services and development services*

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

*Recreation and cultural services*

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

*Water and wastewater system*

This department is responsible for the provision of water and sewer services including the maintenance and operation of the underground networks.



**MUNICIPALITY OF THE TOWN OF RIVERVIEW, NEW BRUNSWICK**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**DECEMBER 31, 2020**

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

**(k) Revenue recognition**

Warrant revenue represents annual property tax levy administered and collected by the Province of New Brunswick on behalf of all New Brunswick Municipalities for municipal services.

Government Transfers are recognized as revenue in the period that the transfer is authorized, eligibility criteria have been met by the Town, and a reasonable estimate of the amount to be received can be made.

Sale of services and other charge revenue including sales of services, licences and permits, fines, other, and water and wastewater are recorded on an accrual basis and recognized as earned which is usually when services are provided or facilities are utilized.

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

**(l) Government transfers**

Government transfers are recognized in the consolidated financial statements as revenues in the period in which events giving rise to the transfer occur, provided the transfers are authorized, all eligibility criteria have been met and reasonable estimates of the amounts can be made. Transfers received for which expenses are not yet incurred are included in deferred government transfers.

**(m) Expense recognition**

Expenses are recognized in the period that the goods and services were acquired and a liability was incurred. Expenses are recorded on an accrual basis.

**3. Cash in bank**

	<b>2020</b>	<b>2019</b>
Cash - restricted	\$ 5,385,920	\$ 7,355,908
Cash - unrestricted	<u>1,332,179</u>	<u>2,294,636</u>
	<b><u>\$ 6,718,099</u></b>	<b><u>\$ 9,650,544</u></b>

The Town has restricted cash balances which consist of amounts included in Reserve funds, which can only be accessed through Council Resolution. It also includes amounts from the Gas Tax Fund which can only be used for approved projects, donations for the new recreation complex, and amounts held on behalf of Riverview P.R.O. Kids.

Restricted cash balances consists of:

Riverview P.R.O. Kids	\$ 45,936	\$ 40,524
Recreation complex donations	265,611	1,000
Gas Tax Fund	1,872,325	3,070,006
General Operating Reserve	186,906	1,095,894
General Capital Reserve	2,507,224	2,614,674
General Parkland Reserve	177,952	176,420
Utility Operating Reserve	108,731	107,795
Utility Capital Reserve	<u>221,235</u>	<u>249,595</u>
	<b><u>\$ 5,385,920</u></b>	<b><u>\$ 7,355,908</u></b>

**MUNICIPALITY OF THE TOWN OF RIVERVIEW, NEW BRUNSWICK**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**DECEMBER 31, 2020**

**4. Receivables**

	<b>2020</b>	<b>2019</b>
Trade receivables - General operating	\$ 160,402	\$ 194,734
Water and sewer receivables - Utility operating	1,321,236	1,225,785
Deferred local improvement receivables (see below)	2,349,618	2,264,227
Federal/Provincial government - capital and operating contributions	82,255	281,691
Canada Revenue Agency (HST refundable)	573,593	496,956
Contractor receivable (see below)	<u>700,000</u>	<u>-</u>
	<b><u>\$ 5,187,104</u></b>	<b><u>\$ 4,463,393</u></b>

*Deferred local improvement receivables*

Part of construction and borrowing costs associated with local improvement projects are recovered through a local improvement levy enacted through By-law. These levies are collectable from property owners either in one lump sum payment, or ten equal annual payments plus interest at 6% per annum. These amounts are secured by a lien on the property of the owner. The revenue associated with these deferred local improvement levies is deferred until the ultimate collection of the amounts receivable (Note 6).

*Contractor receivable*

A development agreement has been entered into with a contractor and the Town. This agreement allows for a loan up to a maximum of \$700,000 relating to construction costs, and is repayable at 25% on or before December 31, 2022, 50% on or before December 31, 2023 and 25% on or before December 31, 2024. This loan is without interest.

**5. Investments**

	<b>2020</b>	<b>2019</b>
Guaranteed investment certificates with maturity date of March 3, 2021 and an interest rate of 2.05% (2019 - February 22, 2020 at an interest rate of 2.35%).	<b><u>\$10,077,652</u></b>	<b><u>\$ 5,912,265</u></b>

The above investments are restricted and are included in the reserve funds detailed in Note 2 in the Schedules of Regulatory Requirements.

**6. Accounts payable and accrued liabilities**

	<b>2020</b>	<b>2019</b>
Accounts payable	\$ 3,110,554	\$ 3,315,588
Contractors' holdbacks	482,757	400,335
Accrued interest on long-term debt	53,957	54,076
Local improvement deferred revenue (See Note 4)	2,206,961	2,116,973
Deferred revenue	<u>340,259</u>	<u>140,435</u>
	<b><u>\$ 6,194,488</u></b>	<b><u>\$ 6,027,407</u></b>

**7. Deferred government transfers**

Deferred government transfers represent amounts held at year end to be applied to approved projects. These deferred contributions consist of Gas Tax Funds of \$1,872,325 (2019 - \$3,070,006).

**MUNICIPALITY OF THE TOWN OF RIVERVIEW, NEW BRUNSWICK**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**DECEMBER 31, 2020**

**8. Long-term debt**

New Brunswick Municipal Finance Corporation

Interest rate and due dates	Debenture #	2020	2019
1.50% to 3.85% due 2020	BD-22	\$ -	\$ 763,000
1.50% to 3.85% due 2020	BD-23	-	806,000
1.35% to 3.45% due 2021	BF-21	661,000	763,000
1.25% to 3.70% due 2023	BJ-23	99,000	130,000
2.10% to 5.55% due 2023	AZ-27	287,000	373,000
1.20% to 3.80% due 2036	BP-20	8,380,000	8,794,000
1.65% to 3.30% due 2037	BR-21	3,611,000	3,777,000
2.55% to 3.55% due 2033	BU-20	4,009,000	4,258,000
1.95% to 2.80% due 2034	BW-28	5,326,000	5,807,000
0.50% to 2.30% due 2035	BY-22	<u>6,340,000</u>	<u>-</u>
		<b><u>\$ 28,713,000</u></b>	<b><u>\$ 25,471,000</u></b>

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

2021	\$ 2,509,000
2022	1,884,000
2023	1,926,000
2024	1,828,000
2025	1,739,000

Approval of the Municipal Capital Borrowing Board has been obtained for the debenture debt reported and all the long-term debt has been approved by Order-in-Council of the Provincial Legislature.

**9. Accrued pension asset**

Pension benefits are provided to employees of the Municipality of the Town of Riverview, New Brunswick under the Town of Riverview Employees' Pension Plan established in 1974. The plan is registered and meets the requirements of Canada Revenue Agency and the Superintendent of Pensions for New Brunswick. The plan is a defined benefit plan with employees contributing 6% of earnings. The Town is currently contributing 8.9% of employees' earnings (2019 - 8.3%).

The contribution by the Town in 2020 was \$657,393 (2019 - \$617,504). Total benefit payments to retirees during the year were \$1,620,786 (2019 - \$1,439,277). A separate pension fund is maintained. The Town is in a net funded position at December 31, 2020 as follows:

	2020	2019
Fair market value of plan assets	\$ 31,859,000	\$ 29,468,800
Accrued benefit obligation	<u>(27,840,100)</u>	<u>(26,172,300)</u>
Funded status	4,018,900	3,296,500
Unamortized actuarial gains	<u>(2,290,600)</u>	<u>(1,988,400)</u>
Accounting pension asset	<b><u>\$ 1,728,300</u></b>	<b><u>\$ 1,308,100</u></b>

**MUNICIPALITY OF THE TOWN OF RIVERVIEW, NEW BRUNSWICK**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**DECEMBER 31, 2020**

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**9. Accrued pension asset (continued)**

Actuarial valuations for accounting purposes are performed annually using the traditional unit credit method. The most recent valuation of the Pension Plan by the Town's actuaries, Eckler Ltd. was carried out effective December 31, 2019. The valuation results from 2019 were used to extrapolate forward using valuations assumptions, along with actual contributions and benefit payments made during the extrapolation period. The net unamortized actuarial gain of \$2,290,600 (2019 - \$1,988,400) is to be amortized on a straight-line basis over the expected average remaining service life (16 years) of the employee group.

The actuarial valuation was based on a number of assumptions about future events, such as interest rates, employee turnover and mortality. The assumptions used reflect the Town's best estimates:

Discount rate	5.25%		
Mortality	2014 Mortality Table projected with CPM Improvement Scale B		
Normal retirement age	Earlier of age 65 or Rule of 85		
		<b>2020</b>	<b>2019</b>
Current period benefit cost		\$ 1,084,386	\$ 1,025,313
Amortization of actuarial gain/losses		<u>(206,300)</u>	<u>(53,871)</u>
		878,086	971,442
Less: Employee contributions		<u>(458,737)</u>	<u>(433,420)</u>
Pension expense		419,349	538,022
Interest recovery on the average accrued benefit obligation		<u>(182,181)</u>	<u>(44,044)</u>
Total expenses related to pension		<b><u>\$ 237,168</u></b>	<b><u>\$ 493,978</u></b>

**10. Accrued retirement allowances**

The Town provides a retirement allowance to eligible employees reaching the minimum retirement age under the pension plan. This amount is payable to the employee upon retirement. For non-union employees, upon completion of a minimum of 10 or more years of service, employees are entitled to 5 days pay for each year of service to a maximum of 125 days. For union employees, upon completion of a minimum of 10 or more years of service, employees are entitled to 1 month regular salary for each 5 years of service to a maximum of 6 months. The total liability included in these consolidated financial statements for this accrued retirement allowance is \$1,160,334 (2019 - \$1,122,436).



**MUNICIPALITY OF THE TOWN OF RIVERVIEW, NEW BRUNSWICK  
SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND OTHER EXPLANATORY INFORMATION  
DECEMBER 31, 2020**

**11. Schedule of Tangible Capital Assets**

	<u>Land</u>	<u>Improvements</u>	<u>Buildings</u>	<u>Vehicles and Equipment</u>	<u>Computer Hardware and Software</u>	<u>Assets Under Construction</u>	<u>Roads Streets Sidewalks Culverts</u>	<u>Water and Sewer Buildings</u>	<u>Water and Sewer Pipes</u>	<u>Total</u>
<b>Cost</b>										
Balance, beginning of year	\$ 1,080,891	\$ 10,188,845	\$ 32,940,487	\$ 14,913,665	\$ 655,758	\$ 1,147,811	\$ 105,544,192	\$ 6,926,796	\$ 51,024,977	\$ 224,423,422
Add:										
Additions during the year	-	2,094,308	243,072	2,139,686	34,829	209,565	8,919,512	-	4,170,638	17,811,610
Less:										
Disposals during the year	-	(40,749)	(24,804)	(1,211,977)	(29,782)	(1,147,811)	(610,538)	-	(129,976)	(3,195,637)
Balance, end of year	<u>1,080,891</u>	<u>12,242,404</u>	<u>33,158,755</u>	<u>15,841,374</u>	<u>660,805</u>	<u>209,565</u>	<u>113,853,166</u>	<u>6,926,796</u>	<u>55,065,639</u>	<u>239,039,395</u>
<b>Accumulated amortization</b>										
Balance, beginning of year	-	4,008,341	7,833,211	9,230,751	511,373	-	33,602,938	2,352,338	12,959,482	70,498,434
Add:										
Amortization during the year	-	710,573	1,664,012	1,211,489	54,238	-	2,261,509	173,170	629,881	6,704,872
Less:										
Accumulated amortization on disposals	-	(40,749)	(14,882)	(1,115,247)	(29,783)	-	(332,534)	-	(110,716)	(1,643,911)
Balance, end of year	<u>-</u>	<u>4,678,165</u>	<u>9,482,341</u>	<u>9,326,993</u>	<u>535,828</u>	<u>-</u>	<u>35,531,913</u>	<u>2,525,508</u>	<u>13,478,647</u>	<u>75,559,395</u>
<b>Net Book Value of Tangible Capital Assets December 31, 2020</b>	<u>\$ 1,080,891</u>	<u>\$ 7,564,239</u>	<u>\$ 23,676,414</u>	<u>\$ 6,514,381</u>	<u>\$ 124,977</u>	<u>\$ 209,565</u>	<u>\$ 78,321,253</u>	<u>\$ 4,401,288</u>	<u>\$ 41,586,992</u>	<u>\$ 163,480,000</u>
<b>Net Book Value of Tangible Capital Assets December 31, 2019</b>	<u>\$ 1,080,891</u>	<u>\$ 6,180,504</u>	<u>\$ 25,107,276</u>	<u>\$ 5,682,914</u>	<u>\$ 144,385</u>	<u>\$ 1,147,811</u>	<u>\$ 71,941,254</u>	<u>\$ 4,574,458</u>	<u>\$ 38,065,495</u>	<u>\$ 153,924,988</u>

In the year the Town recorded an impairment on a building and related land improvements, which is included in amortization above. The total impairment was \$1,077,857, of which, \$231,532 was included in amortization of Land Improvements, and \$846,325 was included in amortization of Buildings.

**MUNICIPALITY OF THE TOWN OF RIVERVIEW, NEW BRUNSWICK**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**DECEMBER 31, 2020**

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**12. Short-term borrowings compliance**

**Interim borrowing for capital**

Bank overdrafts are amounts due to the bank with interest payable on a monthly basis at prime less .75% (at December 31, 2020 - 1.70%) These amounts are secured by resolutions signed by the Municipal Capital Borrowing Board, Province of New Brunswick. As of December 31, 2020 the Town had no Orders in Council outstanding for short-term borrowings.

As of December 31, 2020 the Town's temporary advances net of amounts receivable in the general and utility capital funds were within its limits in accordance with the Municipal Capital Borrowing Act of New Brunswick.

**Operating borrowing**

As prescribed in the Province of New Brunswick Local Governance Act, the borrowing to finance its General Fund operations is limited to 4% of the Town's operating budget. Borrowing to finance Utility Fund operations is limited to 50% of the Town's operating budget. As of December 31, 2020 the Town had no net borrowing in the General Operating or Utility Operating funds. In 2020, the Town has complied with these restrictions.

**Inter-fund borrowing**

The Municipal Financial Reporting Manual requires that short-term inter-fund borrowings be repaid in the next year unless the borrowing is for a capital project. In the case of capital projects, the amount borrowed has to be repaid within one year of the completion of the project. The amounts payable between funds are in compliance with the requirements.

**13. Contingency**

In the normal course of the Town's activities, the Town is subject to a number of claims and litigations. The Town intends to defend and negotiate such claims and litigations. The eventual outcome of these claims and litigations are not determinable at year end.

**14. Subsequent event**

In the 2020 year, the Federal Government implemented the Safe Restart Agreement which is a federal investment of more than \$19 billion to help provinces and territories safely restart their economies affected by the COVID-19 global pandemic. The Province received \$41 million under the municipal stream agreement. In the 2020 year, the province approved funding of \$1,930,000 in Phase 1 for municipalities with public transit and \$11,162,849 in Phase 2 for municipalities that had incurred qualifying expenses as per provincial guidelines. On February 8, 2021, the Province announced Phase 3 of this funding, in the amount of \$28,038,150, which will be paid out to all municipalities on a per capita basis in the 2021 year. The Town will receive \$1,067,642 under Phase 3. As this funding was not authorized until the 2021 fiscal year, it was not recognized as revenue in these statements.

**15. COVID-19 Impact**

On March 11, 2020 the World Health Organization categorized COVID-19 as a pandemic. The potential economic impact within the Town's environment and in the global markets due the effects of the pandemic were unknown at that time. Since that date, the Town still faces uncertainty relating to the eventual effect on the Town's operations as a result of COVID-19. To date the Town has put in place all measures they believe are necessary to mitigate the risks associated with the pandemic. The Town has reviewed the possible financial impacts of COVID-19, and have found there is currently no effect to credit risk, or impaired assets.

As the pandemic is ongoing, it is currently uncertain as to what the future impact will be on the Town's financial results.

**MUNICIPALITY OF THE TOWN OF RIVERVIEW, NEW BRUNSWICK**  
**SCHEDULE OF SEGMENT DISCLOSURES**  
**DECEMBER 31, 2020**

Schedule 1

	General Government	Protective	Transportation	Environmental Health & Development	Recreational and Cultural	Water & Sewer	Total 2020	Total 2019
<b>Revenue</b>								
Property tax warrant	\$ 9,710,871	\$ 6,364,364	\$ 3,390,179	\$ 1,748,852	\$ 3,661,417	\$ -	\$ 24,875,683	\$ 24,184,983
Unconditional transfers from the Provincial Government	1,073,377	703,476	374,729	193,307	404,709	-	2,749,598	2,752,063
Other contributions and government transfers	-	433,249	1,805,693	-	-	3,630,467	5,869,409	2,168,247
Sales of services	65,273	-	52,440	-	656,453	-	774,166	1,353,217
Other revenue from own sources	695,733	8,150	-	288,848	-	214,073	1,206,804	937,460
Gain (loss) on disposal of tangible capital assets	-	7,000	(229,539)	-	(2,922)	(5,401)	(230,862)	(60,729)
Water and sewer revenue	-	-	-	-	-	7,470,346	7,470,346	7,365,505
Total revenue	<u>11,545,254</u>	<u>7,516,239</u>	<u>5,393,502</u>	<u>2,231,007</u>	<u>4,719,657</u>	<u>11,309,485</u>	<u>42,715,144</u>	<u>38,700,746</u>
<b>Expenses</b>								
Salaries and benefits	1,286,869	2,839,721	1,258,489	187,134	2,569,083	1,430,954	9,572,250	10,093,439
Goods and services	1,203,716	4,174,130	2,180,884	1,902,722	1,930,119	4,463,751	15,855,322	16,298,106
Amortization	1,358,312	312,857	3,494,359	-	710,622	828,721	6,704,871	5,335,570
Interest	29,562	1,540	629,129	-	51,991	148,396	860,618	875,287
	<u>3,878,459</u>	<u>7,328,248</u>	<u>7,562,861</u>	<u>2,089,856</u>	<u>5,261,815</u>	<u>6,871,822</u>	<u>32,993,061</u>	<u>32,602,402</u>
<b>Surplus (deficit)</b>	<u>\$ 7,666,795</u>	<u>\$ 187,991</u>	<u>\$ (2,169,359)</u>	<u>\$ 141,151</u>	<u>\$ (542,158)</u>	<u>\$ 4,437,663</u>	<u>\$ 9,722,083</u>	<u>\$ 6,098,344</u>

**MUNICIPALITY OF THE TOWN OF RIVERVIEW, NEW BRUNSWICK**  
**CONSOLIDATED SCHEDULE OF REVENUES**  
**DECEMBER 31, 2020**

Schedule 2

	<b>2020 Budget (Unaudited)</b>	<b>2020 Actual</b>	<b>2019 Actual</b>
<b>Other contributions and government transfers</b>			
Infrastructure program	\$ 676,758	\$ 616,758	\$ 315,955
Gas tax program	2,585,708	2,585,708	667,765
Contributed assets - developers	2,057,891	2,057,891	603,699
Fire-local service district	400,000	433,248	403,152
Roads and streets	161,800	159,953	161,825
Lane marking	15,800	15,851	15,851
	<b><u>\$ 5,897,957</u></b>	<b><u>\$ 5,869,409</u></b>	<b><u>\$ 2,168,247</u></b>
<b>Sales of services</b>			
Community centre	\$ 254,196	\$ 148,543	\$ 240,661
Swimming pools	351,835	219,012	378,720
Skating rinks and arenas	430,500	234,747	456,323
Other recreational programs	155,500	54,151	151,938
Fundy Station lease income	110,000	65,273	109,091
Other - culverts, curb cutting	7,500	52,440	16,484
	<b><u>\$ 1,309,531</u></b>	<b><u>\$ 774,166</u></b>	<b><u>\$ 1,353,217</u></b>
<b>Other revenue from own sources</b>			
Licences and permits			
Building	\$ 200,000	\$ 257,485	\$ 247,070
Animal	25,400	23,303	20,485
Planning commission	32,000	31,363	43,885
Fines			
Municipal By-Law	10,000	8,150	8,280
Other			
Local improvement levy	75,000	139,625	130,180
Development cost recovery	-	13,658	-
Sale of land	-	274,461	-
Miscellaneous	50,114	48,595	59,024
Loss on disposal of assets	-	(230,861)	(60,729)
Return on investments			
Interest on cash in bank	90,000	33,331	117,073
Interest on past due accounts	140,000	158,775	159,174
Interest on reserve funds	218,057	218,057	152,289
	<b><u>\$ 840,571</u></b>	<b><u>\$ 975,942</u></b>	<b><u>\$ 876,731</u></b>
<b>Water and sewerage revenue</b>			
Water user charges - residential	\$ 3,189,618	\$ 3,204,879	\$ 3,160,190
- other	776,500	790,303	768,725
Sewer user charges - residential	1,365,104	1,367,476	1,333,479
- other	285,000	283,544	281,555
Sewer treatment levy	1,756,230	1,755,885	1,746,611
Water and sewer other revenue	50,660	68,259	74,945
	<b><u>\$ 7,423,112</u></b>	<b><u>\$ 7,470,346</u></b>	<b><u>\$ 7,365,505</u></b>



**MUNICIPALITY OF THE TOWN OF RIVERVIEW, NEW BRUNSWICK**  
**CONSOLIDATED SCHEDULE OF EXPENSES**  
**DECEMBER 31, 2020**

Schedule 3

	2020 Budget (Unaudited)	2020 Actual	2019 Actual
<b>General government services</b>			
Legislative			
Mayor	\$ 43,867	\$ 39,759	\$ 37,461
Councilors	138,435	126,555	122,038
Other	<u>35,582</u>	<u>24,904</u>	<u>43,249</u>
	<u>217,884</u>	<u>191,218</u>	<u>202,748</u>
Administrative			
Manager	130,584	125,022	127,741
Corporate services	401,296	384,959	364,283
Office building	74,040	73,740	71,305
Solicitor	80,000	61,313	80,017
Other	<u>149,575</u>	<u>140,476</u>	<u>155,028</u>
	<u>835,495</u>	<u>785,510</u>	<u>798,374</u>
Financial and Human Resources			
Administrative	111,646	107,100	108,996
Accounting and human resources	<u>615,001</u>	<u>588,601</u>	<u>569,890</u>
	<u>726,647</u>	<u>695,701</u>	<u>678,886</u>
Other General Government Services			
Civic relations	92,000	66,595	65,906
Other general government services	15,500	32,364	13,489
Public liability insurance premiums	120,000	124,596	113,571
Grants to organizations	287,303	268,629	275,023
Assessment costs	<u>303,016</u>	<u>303,016</u>	<u>294,602</u>
	<u>817,819</u>	<u>795,200</u>	<u>762,591</u>
	<b><u>\$ 2,597,845</u></b>	<b><u>\$ 2,467,629</u></b>	<b><u>\$ 2,442,599</u></b>
<b>Protective services</b>			
Police			
RCMP contract	\$ 3,586,633	\$ 3,586,634	\$ 3,419,802
RCMP building consulting fees	<u>32,000</u>	<u>22,957</u>	<u>25,366</u>
	<u>3,618,633</u>	<u>3,609,591</u>	<u>3,445,168</u>
Fire			
Administration	2,670,939	2,660,145	2,589,601
Volunteers	78,500	66,174	86,578
Fire alarm system	23,500	20,886	19,385
Fire investigation and prevention	9,350	3,514	9,584
Training and development	62,550	52,918	59,909

**MUNICIPALITY OF THE TOWN OF RIVERVIEW, NEW BRUNSWICK**  
**CONSOLIDATED SCHEDULE OF EXPENSES (CONTINUED)**  
**DECEMBER 31, 2020**

Schedule 3

	2020 Budget (Unaudited)	2020 Actual	2019 Actual
<b>Protective services (continued)</b>			
Fire (continued)			
Station and building	128,550	127,544	138,167
Firefighting equipment	164,200	221,924	199,691
Other	<u>7,750</u>	<u>6,187</u>	<u>8,047</u>
	<u>3,145,339</u>	<u>3,159,292</u>	<u>3,110,962</u>
Other			
Bylaw enforcement	113,123	107,128	117,820
Animal and pest control	110,368	98,376	104,244
Crosswalk guards	<u>85,000</u>	<u>62,422</u>	<u>84,160</u>
	<u>308,491</u>	<u>267,926</u>	<u>306,224</u>
	<b><u>\$ 7,072,463</u></b>	<b><u>\$ 7,036,809</u></b>	<b><u>\$ 6,862,354</u></b>
<b>Transportation services</b>			
Common Services			
Administration	\$ 895,946	\$ 799,647	\$ 868,030
General equipment	189,271	152,531	202,065
Workshops, yard and other buildings	<u>139,727</u>	<u>136,854</u>	<u>139,476</u>
	<u>1,224,944</u>	<u>1,089,032</u>	<u>1,209,571</u>
Road transport			
Engineering planning, supervision	<u>57,480</u>	<u>20,499</u>	<u>116,841</u>
Roads and streets			
Summer maintenance	373,644	262,575	354,161
Culverts and drainage ditches	23,408	20,589	20,960
Storm sewers	39,900	28,085	15,159
Snow and ice removal	<u>809,244</u>	<u>777,912</u>	<u>983,369</u>
	<u>1,246,196</u>	<u>1,089,161</u>	<u>1,373,649</u>
Street lighting	<u>589,000</u>	<u>565,565</u>	<u>572,310</u>
Traffic services			
Street signs	38,240	33,145	42,791
Traffic lane marking	56,500	62,297	53,176
Traffic signals	8,000	634	4,755
Crosswalks	5,000	417	12,118
Public transit	<u>737,632</u>	<u>578,622</u>	<u>571,787</u>
	<u>845,372</u>	<u>675,115</u>	<u>684,627</u>
	<b><u>\$ 3,962,992</u></b>	<b><u>\$ 3,439,372</u></b>	<b><u>\$ 3,956,998</u></b>

**MUNICIPALITY OF THE TOWN OF RIVERVIEW, NEW BRUNSWICK**  
**CONSOLIDATED SCHEDULE OF EXPENSES (CONTINUED)**  
**DECEMBER 31, 2020**

Schedule 3

	2020 Budget (Unaudited)	2020 Actual	2019 Actual
<b>Environmental health and development services</b>			
Environmental health services			
Garbage and waste collection	\$ 527,000	\$ 561,575	\$ 490,718
Landfill costs	<u>380,865</u>	<u>380,865</u>	<u>378,365</u>
	<u>907,865</u>	<u>942,440</u>	<u>869,083</u>
Environmental development services			
Community planning	374,680	374,680	366,685
Community development agency	78,074	78,074	78,074
Economic development and tourism	416,309	314,249	315,899
Beautification and land rehabilitation	<u>384,027</u>	<u>380,412</u>	<u>385,436</u>
	<u>1,253,090</u>	<u>1,147,415</u>	<u>1,146,094</u>
	<b><u>\$ 2,160,955</u></b>	<b><u>\$ 2,089,855</u></b>	<b><u>\$ 2,015,177</u></b>
<b>Recreation and cultural services</b>			
Administration	\$ 2,628,746	\$ 2,350,881	\$ 2,682,262
Community centres and halls	694,151	412,089	603,343
Swimming pools	401,032	298,382	385,468
Rinks and arenas	452,420	434,021	507,827
Parks and playgrounds	217,300	253,229	242,238
Other recreational facilities	462,247	338,114	570,553
Library	34,410	29,961	30,347
Fundy Chocolate River Station	164,920	305,228	158,982
Other	<u>75,470</u>	<u>77,296</u>	<u>70,442</u>
	<b><u>\$ 5,130,696</u></b>	<b><u>\$ 4,499,201</u></b>	<b><u>\$ 5,251,462</u></b>
<b>Water supply</b>			
Administration	\$ 90,017	\$ 87,742	\$ 85,561
Billing and collection	105,009	102,280	104,375
Water purchased	1,460,000	1,520,204	1,398,117
Other	<u>1,517,208</u>	<u>1,524,905</u>	<u>1,576,731</u>
	<b><u>\$ 3,172,234</u></b>	<b><u>\$ 3,235,131</u></b>	<b><u>\$ 3,164,784</u></b>
<b>Sewerage collection and disposal</b>			
Administration	\$ 90,018	\$ 87,981	\$ 85,910
Sewerage treatment and disposal	1,750,350	1,750,350	1,732,920
Other	<u>887,424</u>	<u>821,243</u>	<u>879,342</u>
	<b><u>\$ 2,727,792</u></b>	<b><u>\$ 2,659,574</u></b>	<b><u>\$ 2,698,172</u></b>

**MUNICIPALITY OF THE TOWN OF RIVERVIEW, NEW BRUNSWICK**  
**CONSOLIDATED SCHEDULE OF EXPENSES (CONTINUED)**  
**DECEMBER 31, 2020**

Schedule 3

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	<b>2020 Budget (Unaudited)</b>	<b>2020 Actual</b>	<b>2019 Actual</b>
<b>Interest and miscellaneous</b>			
Interest on bank overdraft	\$ 126,000	\$ 92,400	\$ 89,137
Interest on long-term debt	<u>800,337</u>	<u>768,218</u>	<u>786,149</u>
	<b><u>\$ 926,337</u></b>	<b><u>\$ 860,618</u></b>	<b><u>\$ 875,286</u></b>



**MUNICIPALITY OF THE TOWN OF RIVERVIEW, NEW BRUNSWICK**  
**SCHEDULES OF REGULATORY REPORTING REQUIREMENTS**  
**DECEMBER 31, 2020**

The Department of Local Government of New Brunswick has requested some disclosures in addition to Canadian Public Sector Accounting Standards for monitoring purposes. The Town has provided these disclosure requirements in the following pages

**1. Reconciliation of Annual Surplus in Consolidated Financial Statements to Provincial Municipal Reporting Standards**

	General Operating Fund	General Capital Fund	Water & Sewer Operating Fund	Water & Sewer Capital Fund	General Reserve Fund	Water & Sewer Reserve Fund	Total
<b>2020 annual fund surplus (deficit) per consolidated financial statements</b>	\$ 9,798,327	\$ (4,459,172)	\$ 1,554,125	\$ 2,610,746	\$ 177,167	\$ 40,890	\$ 9,722,083
<i>Adjustments to annual surplus for funding requirements</i>							
Second previous year surplus	71,495	-	31,265	-	-	-	102,760
Transfers between funds:							
Transfer from operating to capital	(6,033,672)	6,033,672	(1,627,769)	1,627,769	-	-	-
Transfer from reserve to capital	-	-	-	-	-	-	-
Transfer from operating to reserve	(2,685,000)	-	(220,000)	-	2,685,000	220,000	-
Recovery of accrued pension liability	(420,200)	-	-	-	-	-	(420,200)
Amortization expense	-	5,876,151	-	828,721	-	-	6,704,872
Contributed tangible capital assets	-	(1,013,132)	-	(1,044,759)	-	-	(2,057,891)
Water cost transfer	(300,000)	-	300,000	-	-	-	-
Total adjustments to 2019 annual surplus (deficit)	(9,367,377)	10,896,691	(1,516,504)	1,411,731	2,685,000	220,000	4,329,541
<b>2020 annual surplus</b>	<b>\$ 430,950</b>	<b>\$ 6,437,519</b>	<b>\$ 37,621</b>	<b>\$ 4,022,477</b>	<b>\$ 2,862,167</b>	<b>\$ 260,890</b>	<b>\$ 14,051,624</b>

**MUNICIPALITY OF THE TOWN OF RIVERVIEW, NEW BRUNSWICK  
SCHEDULES OF REGULATORY REPORTING REQUIREMENTS  
DECEMBER 31, 2020**

**2. Statement of reserves**

	<u>General Operating</u>	<u>General Capital</u>	<u>General Parkland</u>	<u>Water &amp; Sewer Operating</u>	<u>Water &amp; Sewer Capital</u>	<u>Total 2020</u>	<u>Total 2019</u>
<i>Assets</i>							
Cash	\$ 186,906	\$ 2,507,224	\$ 177,952	\$ 108,731	\$ 221,235	\$ 3,202,048	\$ 4,244,378
Investments (see below)	1,116,546	7,132,853	-	-	1,828,253	10,077,652	5,912,265
	<b>\$ 1,303,452</b>	<b>\$ 9,640,077</b>	<b>\$ 177,952</b>	<b>\$ 108,731</b>	<b>\$ 2,049,488</b>	<b>\$ 13,279,700</b>	<b>\$ 10,156,643</b>
<i>Surplus</i>							
Accumulated Surplus, beginning of year	\$ 1,095,894	\$ 6,987,000	\$ 176,420	\$ 107,795	\$ 1,789,534	\$ 10,156,643	\$ 6,559,354
Annual surplus	207,558	2,653,077	1,532	936	259,954	3,123,057	3,597,289
<b>Accumulated Surplus, end of year</b>	<b>\$ 1,303,452</b>	<b>\$ 9,640,077</b>	<b>\$ 177,952</b>	<b>\$ 108,731</b>	<b>\$ 2,049,488</b>	<b>\$ 13,279,700</b>	<b>\$ 10,156,643</b>
<i>Revenue</i>							
Interest	\$ 22,558	\$ 153,077	\$ 1,532	\$ 936	\$ 39,954	\$ 218,057	\$ 152,289
Transfers from operating funds	185,000	2,500,000	-	-	220,000	2,905,000	3,445,000
<b>Annual surplus (deficit)</b>	<b>\$ 207,558</b>	<b>\$ 2,653,077</b>	<b>\$ 1,532</b>	<b>\$ 936</b>	<b>\$ 259,954</b>	<b>\$ 3,123,057</b>	<b>\$ 3,597,289</b>
<b><u>Principal Amount</u>   <u>Accrued interest</u>   <u>Total</u>   <u>Interest Rate</u>   <u>Date of Maturity</u></b>							
Redeemable GIC	1,097,802	18,744	1,116,546	2.05%	March 3, 2021		
Redeemable GIC	\$ 7,013,112	\$ 119,741	\$ 7,132,853	2.05%	March 3, 2021		
Redeemable GIC	1,797,561	30,692	1,828,253	2.05%	March 3, 2021		
	<b>\$ 9,908,475</b>	<b>\$ 169,177</b>	<b>\$ 10,077,652</b>				

**MUNICIPALITY OF THE TOWN OF RIVERVIEW, NEW BRUNSWICK  
SCHEDULES OF REGULATORY REPORTING REQUIREMENTS  
DECEMBER 31, 2020**

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**2. Statement of reserves (continued)**

Council Resolutions regarding transfers to and from reserves:

**Resolution #1**

Moved by: Councillor C. Cassista  
Seconded by: Councillor T. Rampersaud.

**BE IT RESOLVED** that the Town Council of the Town of Riverview authorize the transfer of \$185,000 from the 2020 General Operating Fund to the General Operating Reserve Fund.

**Resolution #2**

Moved by: Councillor J. Thorne  
Seconded by: Councillor J. Coughlan

**BE IT RESOLVED** that the Town Council of the Town of Riverview authorize the transfer of \$2,500,000 from the 2020 General Operating Fund to the General Capital Reserve Fund.

**Resolution #3**

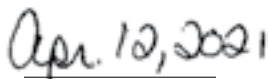
Moved by: Councillor T. Rampersaud  
Seconded by: Councillor C. Cassista.

**BE IT RESOLVED** that the Town Council of the Town of Riverview authorize the transfer of \$220,000 from the 2020 Utility Operating Fund to the Utility Capital Reserve Fund.

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



Annette Crummey  
Town Clerk  
Town of Riverview



Date



**MUNICIPALITY OF THE TOWN OF RIVERVIEW, NEW BRUNSWICK  
SCHEDULES OF REGULATORY REPORTING REQUIREMENTS  
DECEMBER 31, 2020**

**3. Reconciliation of Operating Budget to Public Sector Accounting for year ended December 31, 2020**

	<u>Operating</u>	<u>Amortization</u>	<u>Other</u>	<u>Transfers</u>	<u>Total</u>
<b>Revenue</b>					
Warrant of assessment	\$ 24,875,683	\$ -	\$ -	\$ -	\$ 24,875,683
Unconditional transfers from Provincial Government	2,683,203	-	-	-	2,683,203
Other contributions and government transfers	577,600	-	5,320,357	-	5,897,957
Sales of services	1,309,531	-	-	-	1,309,531
Other revenue from own sources	702,514	-	138,057	-	840,571
Water and sewer revenue	7,723,112	-	(300,000)	-	7,423,112
	<u>37,871,643</u>	<u>-</u>	<u>5,158,414</u>	<u>-</u>	<u>43,030,057</u>
<b>Expenses</b>					
General government services	2,647,159	-	(49,314)	-	2,597,845
Protective services	7,492,853	-	(420,390)	-	7,072,463
Transportation services	4,020,959	-	(57,967)	-	3,962,992
Environment health and development	2,169,491	-	(8,536)	-	2,160,955
Recreation and cultural services	5,248,385	-	(117,689)	-	5,130,696
Water supply	3,217,719	-	(45,485)	-	3,172,234
Sewerage collection and disposal	2,748,609	-	(20,817)	-	2,727,792
Amortization of tangible capital assets	-	6,704,872	-	-	6,704,872
Interest expense and miscellaneous	926,337	-	-	-	926,337
	<u>28,471,512</u>	<u>6,704,872</u>	<u>(720,198)</u>	<u>-</u>	<u>34,456,186</u>
<b>Fiscal services</b>					
Transfer from operating fund to capital fund	9,097,891	-	-	(9,097,891)	-
Transfer from operating fund to reserve fund	405,000	-	-	(405,000)	-
Second previous years' surplus	(102,760)	-	-	102,760	-
	<u>9,400,131</u>	<u>-</u>	<u>-</u>	<u>(9,400,131)</u>	<u>-</u>
	<u>37,871,643</u>	<u>6,704,872</u>	<u>(720,198)</u>	<u>(9,400,131)</u>	<u>34,456,186</u>
<b>Annual surplus</b>	<u>\$ -</u>	<u>\$ (6,704,872)</u>	<u>\$ 5,878,612</u>	<u>\$ 9,400,131</u>	<u>\$ 8,573,871</u>



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