



TOWN OF OXFORD
Council Meeting
Town Hall – Council Chambers
Monday, 19 November 2018
6:00 PM

AGENDA

1. Call to Order
2. Approval of Agenda
3. Minutes of the Previous Meetings
 - 3.1 15 October 2018 Regular Council
4. New Business
 - 4.1 Municipal Finance Corporation Best Practices: Audit Committee Terms of Reference
 - 4.2 RFD 009-2018 Procurement Policy
 - 4.3 RFD 010-2018 Council Meetings and Proceedings Policy
 - 4.4 2017-18 Audited Financial Statements
 - 4.5 RFD 011-2018 Conveyance of Property: Crescent Drive
 - 4.6 Oxford Sinkhole Geophysical Testing Proposal
5. Reports
 - 5.1 Economic Development
 - 5.2 Recreation and Leisure
 - 5.3 Public Works
 - 5.4 YMCA
6. Adjournment

Minutes of the Regular Meeting of the Town of Oxford Council

Place: Council Chambers
Date: Monday, October 15, 2018
Presiding Officer: Mayor Patricia Stewart
Councilors present: Councilors Brenton Colborne, Dave Clark, Dawn Thompson, Tom Kay, Rick Draper and Wade Adshade
Councilors absent: Nil

A quorum was present throughout the meeting.

Staff in attendance: Rachel Jones, CAO
Linda Cloney, Deputy Clerk (recording secretary)
Call to order: Mayor Stewart called the meeting to order at 6:00 pm

Agenda item	Discussion and Decisions
2. Agenda	It was moved and seconded that the agenda of the Oxford Town Council regular Council meeting of October 15, 2018 be approved as amended.

- 5.6 – Deputy Mayor, Tom Kay
- 5.7 – Lions Park
- 5.8 – Arena
- 5.9 – One Hour Parking Signs
- 5.10 - Library

Motion Carried

3. Presentations	<p>Municipal Finance Corporation: Paul Wills Highlights from presentation on Procurement Policy</p> <ul style="list-style-type: none">• Procurement is one of the core best practices• General Requirements – Under \$1,000.00 quotes are not required; Low value purchase – obtain at least three quotes; high value purchase – publicly tender.• Criteria – best value for the government, it's not only about the cost.• Under notable exemptions there are alternative procurement practices, in the event of an emergency or a specialized need.• If we approve this policy we need to ensure that Oxford's obligations are met under the Procurement Act
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4. Minutes	It was moved and seconded that the minutes of the September 25, 2018 and October 3, 2018 Oxford Town Council meetings be approved.
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Motion Carried

5. New Business	<p>RFD 009-2018 Procurement Policy The drafted policy was discussed.</p>
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To be reviewed at the November's Regular Council Meeting for approval.

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- 5.2 **RFD 0010-2018 Council Meetings and Proceedings Policy**
The drafted policy was discussed.
To be reviewed at the November's Regular Council Meeting for approval.
- Council will review what boards that are really important to our operations.
-
- 5.3 **Derelict and Unsightly Commercial Building Bylaw**
- We can, as a Town, require people to bring things to code and to have tidy properties.
- Anyone can bring in a signed, written complaint. We maintain their privacy (confidentiality) and do not release that information unless in the case of FOI POP.
-
- 5.4 **Organizational Accounting Resources**
- We have started the mentoring process through the Municipal Finance Corporation
- We are finishing our year end and will be having an audit committee meeting in two weeks.
- Looking at the procurement policy – there is a need for segregation of duties.
-
- 5.5 **Village of Pugwash Correspondence**
- a copy of the letter is attached with the Council Package.
- The letter asks the Town of Oxford to cover 50% of the costs for the crossing guards that were put in place in Pugwash.
- It was decided to respond back to the Village of Pugwash to send this request to the Department of Education.
- The Town of Oxford is very appreciative to the Village of Pugwash and for all that they have done for Oxford.
-
- 5.6 **Deputy Mayor, Tom Kay**
- Tom Kay gave his resignation as a Councilor as he is moving.
-
- 5.7 **Lions Centre**
- Is the Town turning on the water to the Lion's Centre?
- Currently we are not turning on the water, because we don't know what is under the road as of now. We have advised the Lion's Club to put in space heaters to keep things from freezing.
-
- 5.8 **Arena**
- The tape at the arena that is coming off the roof, can we just take that off this year.
- The quote we got back to take the tape off is \$30,000.00. Rachel has reached out across the province to find different firms to find other quotes. Right now we are doing a visual inspection every day; we are taking down anything that is hanging down to ensure safety.

Second question – will one staff member be able to run the arena during a tournament?

The direction that was given was to try it with one staff member.

5.9

One Hour Parking Signs

It was commented by a business owner that people come into her shop for more than one hour at a time.

- Put up the additional one hour parking signs and send a letter out to businesses regarding the parking for patrons in the downtown core.

5.10

Library

There is a leak at the library.

- Correspondence will be sent to the property owner to have this problem fixed.

6. Reports
(6.1 to 6.6)

The CAO presented the Staff Reports.

Key points discussed were:

- The newsletter was well received; there are plans to do a newsletter every two months.
- There is a lot going on with the Seniors Group – they had a paint night, ukulele lessons, and starting up a pickle ball group.
- Is the patching on Foundry Street finished – staff will check with Public Works
- Regarding the Fire Report we had 49 calls, only 8 are within Oxford.
- Thank you to the Fire Department for hosting a dance for the elementary kids.
- Chairman Rod MacDonald has stepped down from the Police Advisory Board as chair; he has been with this board as Chair for 11 years. Mayor Stewart gave him a personal phone call to thank him for his service.
- There will be an intersection data collection done, by the Police Advisory Board, as soon as the students are back in the OREC.

It was moved and seconded that the reports presented be approved.

7. Adjournment

The Mayor advised Council the next meeting is scheduled for November 19, 2018 at 6:00 pm in the Council Chambers.

It was moved and seconded that the meeting be adjourned.

Motion Carried

The meeting was adjourned at 8:10 p.m.

Patricia Stewart, Mayor

Linda Cloney, Recording Secretary

Audit Committee Terms of Reference

Effective Date:

Approval by Council Resolution:

Objective

The purpose of the Audit Committee is to provide advice to Council on matters relating to audit and finance of the municipality. The Committee fulfills the legislative requirements as outlined in Section 44 of the *Municipal Government Act (MGA)*.

The Committee increases both the reliability and credibility of financial reporting, enhances the independence of external auditors, and influences the overall corporate "tone" for quality financial reporting, risk controls, and ethical behaviour.

Composition

The Committee will consist of between five and seven members, at least two of whom are town residents or from the surrounding area and not elected or employed by the Town.

Committee members shall possess or acquire accounting, auditing, financial reporting and/or finance expertise. In instances in which qualified town residents cannot be found, other qualified applicants will be considered.

Staff will provide support to the Committee but will not be voting members. Staff should liaise through the Chief Administrative Officer (CAO) and/or designate. There may be an occasional need for the auditor to meet with the Committee without staff present. This can be initiated by either party.

Council shall annually appoint the Committee. The Committee will elect a chairperson.

All Committee members will serve without pay.

Duties and Responsibilities

The following list represents the duties and responsibilities of the Audit Committee. However, the Committee may be assigned such other matters as determined by Council to be the duties of the Audit Committee.

Financial Statements

- Review audited financial statements in depth with management and the external auditor. If satisfied they fairly present the financial position and results of operations, recommend approval by Council.
- Review any potential changes in accounting principles and practices.
- Review any significant variance in comparison to prior year and/or budget.

- Review and discuss the financial condition indicators.

Audit

- Procure the audit in accordance with the requirements on procurement.
 - The scope of the audit should include fair basic financial statements, individual funds, and component units. The audit contract should stipulate that the auditor conforms to generally accepted auditing standards found in the CPA Handbook. Enter into multiyear agreements with independent auditors (at least five years). Undergo a full competitive process in selecting the independent auditor. The auditor's ability to perform a quality audit should be the principal decision-making factor.
 - Recommend to Council the change of the municipal auditor if management questions the competence of the incumbent and the committee confirms the view. The recommendation to appoint a new auditor would follow an adequate inquiry into the auditor's competence and reputation.
- At an initial meeting, the Committee should discuss the roles and responsibilities of the auditor and the Committee, as well as the auditing procedure to avoid misunderstandings later. Committee members should be educated regarding their role and responsibilities.
- Review the auditors' risk assessments and overall audit plans.
- Discuss the extent, timing and completion of the audit including the level of materiality to be used.
- Review estimated and final audit fee.
- Promote cooperation between management and the auditor. Review the problems and restrictions encountered by the auditor and degree of cooperation received.
- Discuss whether a letter of engagement and/or a letter of representation exist as part of the audit file.
- Promote cooperation between the management and the auditor.
- Oversee the resolution of audit findings.
- Assess the auditors' performance.

Alleged Wrong-doing

- Enquire fully into activities or transactions that may be illegal, questionable or unethical, and into the Town's control procedures that such activities are being guarded against.

- Ensure management has implemented a policy and/or process to review and respond to complaints or allegations of wrong-doing or questionable acts by elected officials, or Town employees.
- Review and advise Council with respect to complaints or allegations of wrong-doing.

Statutory and Regulatory Compliance

- Review the Town's compliance with statutory and regulatory obligations within the Committee's responsibility.
- Review the overall reasonableness of expenses of the CAO and of Council members.
- Review the annual summary hospitality note.
- Review the adequacy of staffing in relation to both number and competence for accounting and financial responsibilities.

System of Internal Control

- Obtain and review the management and internal control letters addressed to Council.
- Discuss with the auditor the internal control systems and any recommendations for improvements; obtain and review a management letter; obtain management response to the recommendations from prior years.
- Discuss management's response to the recommendations and adequacy of management's action plan.
- Obtain reasonable assurance that the Town has implemented appropriate systems of internal controls:
 - over the financial reporting and that these systems are operating effectively;
 - obtain assurance the town follows its policies and procedures and that these systems are operating effectively;
 - identify, monitor, and report significant financial or operational risk exposures and that these systems are operating effectively.
- Receive and review any internal reports relating to accounting procedures and internal controls.

Risk Management

- Understand the risks of the Town
- Review the Town risk management controls and policies

- Obtain reasonable assurance that management's systems to eliminate or manage risks are effective.
- Receive reports on the management of financial risks.
- Monitor processes for management's identification and control of key corporate financial and regulatory risk.
- Monitor compliance with the corporate code of conduct and regulatory requirements.

General administration

Audit Committee meetings are open to the public and suggestions and recommendations of the Committee are made available to the public.

The Committee has unrestricted and complete authority to delve into any affair of the municipality. It has full access to staff reports and full access to management and the auditor.

The Committee must maintain minutes of meetings and annually report to Council on how the committee has performed its duties and met its responsibilities.

Audit Committee meetings will coincide with the stages of the audit:

- The first meeting should be before the commencement of the audit. The Committee will review the program and the estimated fee.
- The second meeting should take place after the completion of the audit. The Committee will review the annual finance report and management or internal control letter.

However, there will be no limit to the number of meetings; the Committee shall convene whenever circumstances demand.

The Committee reports to Council.



REQUEST FOR DECISION
Procurement Policy
#009-2018

Date: 12 October 2018	Subject: Procurement Policy
Proposal Attached: Yes	Submitted by: Rachel Jones, Chief Administrative Officer

Proposal:	That Council approve the Procurement Policy as presented.
Background:	The Town's current Procurement Policy is relatively recent and in good shape, however, upon embarking on the implementation of the 7 core best practices for financial management policies with the Municipal Finance Corporation, this newer policy also include purchasing cards and the regulations needed to ensure proper use of those, along with all other procurement for the Town.
Benefits:	One comprehensive and current procurement policy to ensure transparent procurement that is compliant with Provincial requirements. It provides clarity and consistency for all staff and information for the public on how the Town procures its goods and services.
Disadvantages:	None foreseen.
Options:	
Required Resources:	
Source of Funding:	
Sustainability Implications: (Environmental, Social, Economic and Cultural)	
Workplan	

Implications (now/future):	
Communication Plan:	
Staff Comments/ Recommendations:	
CAO's Review/ Comments:	I recommend the approval of the Procurement Policy.

CAO Initials: RLJ

Target Decision Date: 15 October 2018

Town of Oxford Procurement Policy

Effective Date:

Approval by Council Resolution:

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Purpose

1. To provide guidelines for the procurement of all goods and services for the Town of Oxford based on sound management and public procurement practices. Procurement methods shall be open, fair, transparent and consistent, while being both efficient and effective; procurement methods should reflect the need to make timely decisions and make best use of staff time to reach defensible procurement decisions.
2. To establish a more efficient and cost-effective method of procuring and paying for low dollar value, high volume goods and services, as well as, travel expenses, registrations and other corporate affiliated expenses, while maintaining acceptable levels of control and accountability.

Application

3. This policy applies to all procurement activity of the Town of Oxford.
4. The Chief Administrative Officer (CAO) of the Town of Oxford is responsible for ensuring compliance with this policy.
5. All Town of Oxford personnel who have responsibility for the procurement of goods, services, construction, or facilities must adhere to this policy. Failure to adhere may result in a temporary or permanent loss of procurement privileges or in more extreme cases result in disciplinary action and/or dismissal.

Spending Authority

Roles and Responsibilities

6. Chief Purchasing Officer Responsibilities

- a) The CAO shall be the Chief Purchasing Officer for the Town and shall oversee the purchasing practices of all departments to ensure compliance with the Town's purchasing policy.
- b) The CAO shall issue purchase orders for operational supplies for the general government services department, Emergency Management Office (EMO) and other protective services, public health and welfare services for all departments in accordance with purchasing policy procedures. The CAO shall issue operational purchase orders for the other departments in the absence of the respective director.
- c) *Low value thresholds* – The CAO shall be responsible for approving low value operational purchases of \$10,001 or more for all departments in accordance with Procurement Policy procedures.
- d) *High value thresholds* – The CAO shall prepare and call tenders for all high value purchases of the Town and shall guide the tender opening process through the appropriate procedure, as detailed in this policy.

7. Director Responsibilities

- a) Directors shall issue all purchase orders for their departments only. All purchase of goods and services shall require a purchase order to be issued.
- b) No director shall charge a purchase to another department without the prior knowledge and approval of the director affected.
- c) *Low Value Thresholds* – Directors of departments shall be responsible for approving low value operational purchases up to and including \$10,000 for their own department in accordance with Procurement Policy procedures.
- d) *High Value Thresholds* – For purchase requirements above high value thresholds set in the Procurement Policy, the director shall submit a set of specifications for inclusion in the public tender call process to the CAO.

Operational Purchasing

B. Purchase Order Procedures

- a) The Town uses a purchase order (PO) system for each purchase. The CAO and directors are the only individuals with the authority to use POs.
- b) POs must be signed and dated. One copy is given to the accounts payable (A/P) clerk while the director maintains one copy until the goods/service has been received. Once received, the director's copy is sent to the A/P clerk and matched with the first copy.
- c) Once received, the invoice is matched with the PO to ensure a valid purchase.
- d) The A/P clerk enters all invoices for payment and initials the invoice once posted. A report is prepared for the Deputy Clerk to compare to posted invoices.
- e) The A/P clerk runs cheques for invoices posted. The clerk matches invoices to cheques and puts the cheque number and date on the invoice and PO.
- f) The cheques and invoices are given to individuals with signing authority. They compare the invoices to the cheque and sign when satisfied. They also initial the invoice to

- g) Indicate they have reviewed and signed the cheque.
- g) Bank reconciliations are performed each month by the Deputy Clerk Reconciliations are initialed and dated by the Deputy Clerk once completed. Reconciliations are reviewed and approved by the CAO.
- h) All purchases must be covered with a purchase order.
- l) Prior to budget approval, directors shall not purchase items considered unnecessary to the continuance of the existing operation.
- l) It is not permissible to issue a PO that will put the account over budget without first having approval for the over-budget amount. Reallocation between expenditure accounts and equipment priority changes in the same expenditure must also have prior approval.

Procurement Process

Objectives

9. The Town of Oxford is committed to:
 - a) Providing for the procurement of goods, services, construction and facilities in a fair, open, consistent, and transparent manner resulting in best value.
 - b) Encouraging competition, innovative ideas and solutions, while respecting all Legislative and Trade Agreement obligations.
 - c) Promoting sustainable procurement in procurement decisions, including identifying and exploring opportunities to work with and support social enterprises and businesses that are owned by and who employ under-represented populations.
 - d) Ensuring that qualified suppliers have equal opportunity to bid on the Town of Oxford's procurement activity.
 - e) Being accountable for procurement decisions.

Thresholds

10. *Low Value Procurement¹*
 - a) Goods up to and including \$10,000
 - b) Services up to and including \$25,000
 - c) Facilities up to and including \$10,000
 - d) Construction up to and including \$25,000
11. For all low value procurement activity with a procurement value as outlined above (excluding taxes), Town of Oxford personnel are expected to, as far as practicable, attempt to obtain at least three quotes and award to the supplier offering best value. The only exception to this would be when the Town of Oxford personnel are using Alternative Procurement Practices as outlined in this Policy or are accessing a publicly tendered standing offer.

¹ Purchases under \$1,000 do not require a quote. If one exists, they must be purchased under a standing offer provided it would provide best value. Directors must approve such purchases and appropriate documentation (e.g. receipts, invoices) must be kept.

12. When selecting the list of suppliers to be provided the opportunity to quote, Town of Oxford personnel will make every effort to ensure a fair and open process is followed. While Town of Oxford personnel are expected to invite only qualified suppliers, they are not to consistently invite bids from only one or a select group of suppliers. Invitations and bidding opportunities are to be equitably distributed among all potential bidders in an area, and all interested and qualified suppliers are to be evaluated on a consistent and equitable basis. Here increased competition is appropriate, Town of Oxford personnel may choose to publicly tender for goods, services, construction or facilities that fall within the above thresholds.
13. *High Value Procurement*
- a) Goods over \$ 10,000
 - b) Services over \$ 25,000
 - c) Facilities over \$ 10,000
 - d) Construction over \$25,000
 - e) In some cases where deemed appropriate to improve efficiencies the CAO may revert to a three quote process upon agreement of Council where it does not contravene, regional, national or international trade agreements
14. All procurement activity with a procurement value over the thresholds (excluding taxes) outlined above must be obtained through a public tender. See Appendix 4 of this Policy for an outline of tools available for public tender. The only exception to this would be when Town of Oxford personnel are using an Alternative Procurement Practice or are accessing a publicly tendered standing offer. All public tender opportunities must be posted on the Province of Nova Scotia Procurement Web Portal. Town of Oxford personnel may wish where appropriate to also advertise in local, provincial, or national media; however, there is no obligation to do so. In addition, a notice of tender opportunity may be sent to selected suppliers where required to ensure an adequate degree of competition.
15. *Alternative Procurement Practices*
- In order to balance the need for open, competitive process with the demands of urgent or specialized circumstances, Alternative Procurement Circumstances have been developed. These circumstances must be used only for the purposes intended and not to avoid competition or used to discriminate against specific suppliers. To ensure appropriate use, each circumstance must be documented by Town of Oxford personnel stating the rationale permitting the Alternative Procurement Circumstance and signed by the CAO. All documents must be filed and maintained for audit purposes. See Appendix 2 for a list of the Alternative Procurement circumstances, as well as further requirements on documentation.
16. *Bid Opening, Evaluation, and Award*
- a) *Bid Opening*
Bids are accepted in accordance with the closing time, date, and place stipulated in the bid request documents. Members of the public may receive the list of bidders electronically after bid opening.

- b) *Bid Evaluation*
All bids are subject to evaluation after opening and before award of contract. The bid request documents must clearly identify the requirements of the procurement, the evaluation method, evaluation criteria based on the purpose and objectives of this policy, and the weights assigned to each criterion.
- c) *Award*
The winning bidder and contract award amount for all high value procurement activity must be posted on the Province of Nova Scotia's Procurement Web Portal. After contracts have been awarded, routine access to information at the vendors' request shall be provided in the following areas:
- d) *Bidders list*
 - i. Name of winning bidder
 - ii. Award price excluding taxes of the winning bidder
 - iii. Access to tender documents or other proprietary information is subject to the provisions of the Freedom of Information and Protection of Privacy Act.
- e) *Supplier Debriefing*
At the request of a supplier who submitted a bid, Town of Oxford personnel will conduct a supplier debriefing session to provide feedback on the evaluation of the public tender. Suppliers can find out how their proposal scored against published criteria, obtain comments on their bid, and gather information on how future bids may be improved. Bids are not compared to others, nor will information on other bids be provided.
- f) *Supplier Complaint Process (SCP)*
When a supplier is not satisfied with the information provided in a supplier debriefing, the supplier may file a complaint in accordance with the Supplier Complaint Process as defined in the Public Procurement Act. The SCP is not a dispute resolution process, but rather is intended to handle supplier complaints and to improve faulty or misleading procurement processes. The SCP is an integral part of a fair and open procurement policy.

17. *Fair Treatment for Nova Scotia Suppliers*

While it is recognized that this policy has no provision for "local preference" purchasers should ensure that local suppliers have an equal opportunity to participate in the competitive bidding process described in this policy. Based on the principle of best value for the Town of Oxford and when deemed to be in their best interest, Town of Oxford personnel may apply a preference for goods valued up to and including \$25,000 that are manufactured or produced in Nova Scotia. The final decision to apply a preference to a Nova Scotia supplier shall be approved by the CAO. Town of Oxford personnel may also choose to apply a Nova Scotia preference or restrict the receipt of quotations at or below the low value procurement thresholds to Nova Scotia suppliers. Any decision made by Town of Oxford personnel should be based on budget considerations and shall be approved by the CAO.

Other Considerations

18. *Cooperative Procurement*

Town of Oxford personnel are encouraged to look for opportunities to collaborate with government agencies when the arrangement may result in overall cost savings or other substantial advantages. For example, joint procurement may be appropriate to procure commonly used goods, services, fuel oil, natural gas, telecommunications, etc.

19. *Standing Offers*

Town of Oxford personnel may access all Province of Nova Scotia standing offers, as well as any standing offer established through the Procurement Advisory Group for the Province should Town of Oxford personnel wish to make use of the savings opportunities.

Obligations under the *Public Procurement Act*

20. In addition to the areas already covered by this Policy, the following are additional obligations of the *Public Procurement Act* that the Town of Oxford personnel are required to adhere to with their procurement practices.

a) *Terms and Conditions*

Every public tender notice must include or have attached the terms and conditions that govern the purchase of goods, services, construction, or facilities. The terms and conditions of every public tender notice must be consistent with the Atlantic Standard Terms and Conditions for the procurement of goods, services, or facilities and the Construction Contract Guidelines developed in collaboration with the Construction Association of Nova Scotia for the procurement of construction.

b) *Posting Tender Notices and Awards*

All opportunities subject to a public tender must be advertised on the Province of Nova Scotia Procurement Web Portal. Town of Oxford personnel must also post on the Procurement Web Portal the name of the successful bidder for the public tender and the contract amount awarded.

c) *Code of Ethics*

Town of Oxford personnel and council must ensure their conduct in relation to procurement activity is consistent with the "Duties of public sector entity employees" in the *Public Procurement Act*. This includes a request for removal from a procurement activity when a personal conflict of interest is perceived.

d) *Other*

i. *Policy Posting*

Town of Oxford personnel will ensure this policy is posted on the town's web site.

ii. *Supplier Development Activities*

Town of Oxford personnel will make every attempt where appropriate to participate in vendor outreach activities as requested by the Procurement Governance Secretariat.

iii. *Regulations*

Town of Oxford personnel will make sure that procurement practices remain consistent with any regulations that are adopted under the *Public Procurement Act*.

Purchasing Cards Should be in a different document as this is simply a payment option

Objectives

21. The Town of Oxford is committed to:
 - a) Reducing the costs of procuring and paying for low dollar value goods, services, and travel expenses by reducing the number of small orders and invoices processed and the number of cheques issued.
 - b) Eliminating the issuance of travel and cash advances in addition to separate payments or registration fees, transportation costs, and accommodations.
 - c) Maintain the existing levels of discounts negotiated with suppliers for prompt payment by providing a more efficient payment process.
 - d) Streamline administrative functions and reduce the time spent by departments processing payments.
 - e) Maintain an acceptable level of accountability and safekeeping of the Town of Oxford's assets by setting appropriate limits and restrictions on the use of cards.

Roles and Responsibilities

22. Purchasing cards may be used by select authorized purchasers for procuring both goods and services for the Town of Oxford. The purchasing card has a transaction limit which is set by the Town of Oxford to meet the cardholder requirements. The CAO shall use discretion in the number of cards in use at the Town of Oxford by reviewing the nature of the positions which have cards and the requirement of their respective departments.
23. Unless a separate and different level has been specifically approved by Council, the purchasing card limits shall be as follows:
 - a) Mayor - \$5,000
 - b) CAO - \$5,000
 - c) Directors - \$2,500

These limits are defined as the maximums for individuals the CAO deems appropriate to have a purchasing card. The limits represent the total amount of purchases that can be charged to the card during a one-month billing cycle.
24. Under no circumstances shall a transaction be split into two or more separate receipts to bypass the transaction dollar limit on the card or the approval limits of the employee.
25. The purchasing card may not be used to purchase or pay for:
 - a) Personal purchases
 - b) Cash Advances
 - c) Alcohol

Procedure

26. Orders, reservations, and registrations may be placed either by internet, fax, phone or in person. The monthly processing can be summarized as follows:
 - a) Authorized cardholders make purchases in the normal course of business and maintain a record of all card transactions.
 - b) Cardholders verify monthly statements against their record and purchase transaction logs (provided in Appendix 6) and provide project, process or reason for purchase.
 - c) Supervisor of the cardholder approves the statement for payment and sends to Deputy Clerk for payment.
 - d) The Deputy Clerk receives and pays the monthly billing allocating expenses according to details provided.
27. Written agreements shall be made with the bank, including fee schedules and processing procedures. The bank may assign a manager to the Town's account in addition to the Town's monitoring mechanisms
28. To enhance accountability, there shall be a segregation of duties involved with purchasing cards, including payment approval, accounting, and reconciliation.

Receiving Goods

29. The cardholder shall keep a copy of all supporting documentation (e.g. cash register and purchasing card receipts, vendor notices, purchase register, etc.) and attach it to the monthly statement. The cardholder shall certify that the goods have been received by signing the sales slip.

Disputed Items and Returns

30. Disputed items are purchases that do not accurately reflect the transactions made by the cardholder (e.g. wrong amount, incorrect account number, multiple posting, etc.) The cardholder shall be responsible for reporting these as soon as possible to the bank and the Deputy Clerk.
31. Problems with merchants relating to unsatisfactory goods, late delivery, changes from quoted process, etc. shall not be considered disputed items and shall be settled directly with the vendor by the buyer. In the event the goods are to be returned to the supplier, the cardholder shall request a Return Confirmation Number from the supplier along with return instructions and forward the goods back to the supplier in accordance with these instructions. All credits must be processed against the purchasing card; under no circumstances shall a cash refund be permitted.

Billing and Statements

32. Purchases made on the purchasing card shall be the liability of the Town of Oxford. Upon receipt of a monthly bill, the Deputy Clerk will ensure payment is affected promptly to avoid financing charges. Individual card statements detailing purchasing activity during a billing cycle will be reconciled by the cardholder in a timely manner and returned to Deputy Clerk.

Reconciliations

33. In order to keep a record of the purchases on the card and perform proper statement verification, the cardholder will maintain a transaction record or log. This record will assist in the verification of the monthly card statement. It is possible that all card transactions may not appear on the statement due to timing differences. In these cases, the cardholder shall make a note of this to ensure the transaction is carried forward to the next month's transactions for verification against the following month's statement. Missing credits shall be addressed directly with the vendor.

34. In order to verify the monthly card statement, the cardholder shall keep a copy of the transaction records. A transaction log may be used for this purpose and is a good way to record items such as registrations for which the buyer does not receive a transaction record at all times. The following information shall be provided on the transaction log:
 - a) Cardholder Name
 - b) Cardholder signature verifying accuracy and accepting responsibility
 - c) Purchase Date
 - d) Vendor Name
 - e) Description of goods purchased – project, process or equipment
 - f) Total amount of invoice
 - g) GST amount
 - h) Budgeted Account to be allocated
 - i) Manager's signature of authorization

If purchases appear on the transaction log and not on the corresponding statement, the cardholder shall document these purchases on another log to be used for the following month and cross them off the current month's log.

Card Issuance

35. Cards shall be issued in the name of the Town of Oxford and the individual designated by the CAO. Individuals wishing to be appointed card shall apply to the CAO (see Appendix 5). The CAO shall be responsible to ensure that the individual is familiar with the guidelines for the use of this card as outlined in this document. Cardholders should be fully trained on the responsibilities associated with the purchasing cards, including telephone, fax and internet purchases, as well as the repercussions if they abuse the card. Upon receipt of the card, the cardholder shall be required to sign a Cardholder Agreement, as set out in Appendix 4.

Card Cancellation

36. Purchasing cards will be cancelled when the cardholder no longer holds a position approved for a card, no longer requires the card, the card is lost or stolen or when the cardholder has terminated employment with the Town of Oxford. The card may also be cancelled if it is not used in accordance with the guidelines outlined in this document. Any card can be cancelled at any time by the CAO or the cardholder's manager.

37. A written request from the cardholder's manager shall be forwarded to the CAO with the name of the cardholder and the reason for cancellation. The Deputy Clerk shall contact the bank and shall confirm the cancellation. It shall be the responsibility of the manager to ensure

that terminated employee's cards are cancelled immediately upon termination from the Town of Oxford. It shall also be the manager's responsibility to ensure that cancelled purchasing cards are returned to the CAO for destruction.

Lost or Stolen Cards

38. All purchasing cards shall remain the property of the Town of Oxford and must be protected in the same way as a personal purchasing card. Should the card be lost or stolen, it shall be the cardholder's responsibility to report the event immediately to the bank and to the CAO. If the cardholder requires assistance with statements, disputed items or other issues, they may contact the Deputy Clerk

Roles and Responsibilities

39. *CAO or designate shall be responsible to:*
- a) Administer and audit the purchasing card program
 - b) Maintain a master list for all cards
 - c) Maintain all original cardholder agreements
 - d) Ensure monthly billings are paid in a timely fashion
 - e) Ensure cardholders are completing statement reconciliations accurately
 - f) Offer training and support to cardholders when issues occur during the process
 - g) Monitor employee activities, print reports, and adjust spending levels
 - h) Perform random audits of purchasing card transactions
 - i) Track historical data to monitor program performance and ensure cost control targets are reached
 - j) Overall administration of purchasing card program
40. *Cardholder shall be responsible for:*
- a) The security of their card and should not share the purchasing card or the card number with other individuals
 - b) The use of the card in accordance with the guidelines outlined in this document and other related policies and procedures
 - c) Confirm budget allocation for items being purchased;
 - d) Keep supporting documents (e.g. cash register and purchase card receipts, vendor notices, packing slips, etc.) related to all purchases made with the card for reconciliation
 - e) Maintain a log of transactions for statement verification and providing expenditure details
 - f) Submit all supporting documents and a reconciled statement to the Finance Department within one week of receipt of the statement
 - g) Contacting the supplier if there are any problems with the order received and address disputes for a resolution
 - h) Ensure all returns are credited to the statement
 - i) Reporting lost or stolen cards to the bank and the CAO
 - j) Returning the card when requested to do so

Appendix I – Definitions

1. *Atlantic Standard Terms & Conditions*
Standard instructions that support public tenders issued by the four Atlantic provinces for goods and services. Supplements may be added if and when required.
2. *Best Value*
Evaluating bids not only on purchase price and life cycle cost considerations, but also taking into account items such as environmental and social considerations, delivery, servicing, and the capacity of the supplier to meet other criteria as stated in the tender documents.
3. *Bid*
A supplier response to a public tender notice to provides goods, services, construction or facilities.
4. *Construction*
The construction, reconstruction, demolition, repair, or renovation of a building, structure, road or other engineering or architectural work, excluding the professional consulting services related to the construction contract unless they are included in the procurement.
5. *Construction Contract Guidelines*
Standard instructions developed in consultation with the Construction Association of Nova Scotia that support construction tenders.
6. *Goods*
Materials, furniture, merchandise, equipment, stationery, and other supplies required by the Town of Oxford for the transaction of its business and affairs and includes services that are incidental to the provision of such supplies.
7. *Facilities (also referred to as Building Leases)*
All building lease requirements covering the conveyance of the right to use tangible building property for a specified period of time in return for rent.
8. *Procurement Activity*
The acquisition of all goods, services, construction, or facilities procured by purchase, contract, lease, or long-term rental.
9. *Procurement Value*
The value of the total contract excluding taxes but including all options whether exercised or not. For Facilities this value is determined by the monthly lease/rent times the term of the contract.

- 10. Procurement Web Portal*
The public website maintained by the Province of Nova Scotia where all public tender notices are posted.
- 11. Public Advertisement*
Advertising a public tender notice on the procurement web portal.
- 12. Public Procurement Act (PPA)*
An Act outlining the rules related to the procurement activity of all public-sector entities (including municipalities) in the Province of Nova Scotia.
- 13. Public Tender*
Procurement for goods, services, construction, or facilities obtained through public advertisement. (See Appendix 3 for an outline of the various tools that can be used for public tender.)
- 14. Public Tender Notice*
Notice of intended procurement for goods, services, construction, or facilities obtained through public advertisement.
- 15. Services*
Services required by the Town of Oxford for the transaction of its business and affairs, excluding services provided by an employee through a personal services contract.
- 16. Standing Offer*
A standing offer is a contractual arrangement with a supplier to provide certain goods or services on an 'as required' basis, during a particular period of time, at a predetermined price or discount, generally within a predefined dollar limit.
- 17. Sustainable Procurement*
Sustainable Procurement involves taking a holistic approach to obtain best value. This will be done by integrating the following considerations in the procurement process:
- a) Environmental considerations: e.g. Green House Gas Reduction, Waste Reduction, Toxic Use Reduction
 - b) Economic considerations: e.g. Life Cycle Cost, Fiscal Responsibility, Support for the Local Economy
 - c) Social considerations: e.g. Employee Health and Safety, Inclusiveness and Fair Wage, Health Promotion.

Appendix 2 – Special Services (Architect and Engineering?)

1. Legal services will be acquired by public tender every five years.
2. Banking services will be acquired by request for proposal every five years.
3. Audit services will be acquired by public tender every five years. The Auditor's quality of work will be reviewed each year by the Audit Committee. Annual renewal of the contract for audit services will be made by the Audit Committee.
4. Insurance coverage will be by public tender every five years.

Appendix 3 – Alternative Procurement

Only those holding the appropriate role/position may delegate signing authority.

1. Low Value Purchase

The CAO may delegate signing authority for low value Alternative Procurement transactions to the head of a given business area. No further approvals will be necessary. The CAO will ensure persons with delegated signing authority will be held accountable for their actions and that all procurement activities by Town of Oxford personnel are properly documented and filed for follow up and audit. The CAO shall remain accountable for the proper use of alternative procurement transactions.

2. High Value Purchase

Town of Oxford personnel wishing to make use of a high value Alternative Procurement practice (with the exception of an emergency) must consult with the CAO to obtain his or her approval and identify the most appropriate means by which to proceed with the satisfaction of the requirement. If in agreement, CAO may direct Town of Oxford personnel to proceed with the procurement. The CAO may wish to confer with provincial government procurement officials for discussion, validation, and/or alternative options. The CAO may delegate signing authority for high value alternative procurement transactions to an Acting CAO in their absence. All appropriate documentation will be maintained on file for audit purposes. The CAO will ensure persons with delegated signing authority will be held accountable for their actions. The CAO shall remain accountable for the proper use of alternative procurement transactions.

Alternative Procurement Circumstances

3. No Threshold Restrictions

Town of Oxford personnel may use the following Alternative Procurement practices as described below for the procurement of goods, services, construction or facilities, with no threshold restrictions:

- a) Where an unforeseeable situation of urgency exists, and the goods, services, or construction cannot be obtained in time by means of open procurement procedures. Entities must ensure inadequate planning does not lead to inappropriate use of this exemption.
- b) Where goods or consulting services regarding matters of a confidential or privileged nature are to be purchased and the disclosure of those matters through an open tendering process could reasonably be expected to compromise government confidentiality, cause economic disruption, or otherwise be contrary to the public interest.
- c) Where compliance with the open tendering provisions set out in this Policy would interfere with a Party's ability to maintain security or order, or to protect human, animal, or plant life or health.
- d) In the absence of tenders in response to an open or selective tender, or when the tenders submitted have been collusive, or not in conformity with the essential requirements in the tender.
- e) To ensure compatibility with existing products, to recognize exclusive rights, such as exclusive licenses, copyright, and patent rights, or to maintain specialized products that must be maintained by the manufacturer or its representative.
- f) Where there is an absence of competition for technical reasons and the goods or services can be supplied only by a particular supplier and no alternative or substitute exists.

- g) For the procurement of goods or services the supply of which is controlled by a supplier that is a statutory monopoly.
- h) For the purchase of goods on a commodity market.
- i) For work to be performed on or about a leased building or portions thereof that may be performed only by the lessor.
- j) For work to be performed on property by a contractor according to provisions of a warranty or guarantee held in respect of the property or the original work.
- k) For the procurement of a prototype or a first good or service to be developed in the course of and for a particular contract for research, experiment, study or original development, but not for any subsequent purchases.
- l) For the purchase of goods under exceptionally advantageous circumstances such as bankruptcy or receivership, but not for routine purchases.
- m) For the procurement of original works of art.
- n) For the procurement of subscriptions to newspapers, magazines, or other periodicals.
- o) For the procurement of real property.
- p) For the procurement of goods intended for resale to the public.
- q) For the procurement from philanthropic institutions, prison labour, persons with disabilities, sheltered workshop programs, or through employment equity programs.
- r) For the procurement from a public body or a non-profit organization.
- s) For the procurement of services of expert witnesses, specifically in anticipation of litigation or for the purpose of conducting litigation.

5. Threshold Restrictions

Town of Oxford personnel may use the following Alternative Procurement practices as described below, up to the high value thresholds of this Policy:

- a) For the procurement of goods or services for the purpose of evaluating or piloting new or innovative technology with demonstrated environmental, economic, or social benefits when compared to conventional technology, but not for any subsequent purchases.
- b) For procurement that fosters the development of minority businesses.

Appendix 4 – Procurement Tools

Below is an outline of some of the various tools available for use when issuing a public tender:

1. *Request for Proposal (RFP)*

Used when a supplier is invited to propose a solution to a problem, requirement, or objective. Suppliers are requested to submit detailed proposals (bids) in accordance with predefined evaluation criteria. The selection of the successful proposal is based on the effectiveness, value, and price of the proposed solution. Negotiations with suppliers may be required to finalize any aspect of the requirement.

2. *Request for Construction (RFC)*

Used to publicly tender for a construction, reconstruction, demolition, remediation, repair, or renovation of a building, structure, road, bridge, or other engineering or architectural work. When a supplier is invited to bid on a construction project the tender documents usually contain a set of terms and conditions and separate bid form that apply to that specific project. Suppliers are requested to submit a response (bid) in accordance with predefined criteria. The selection of the successful proposal is based on a number of factors as described in the tender documents. A request for construction usually does not include professional consulting services related to the construction contract, unless they are included in the specifications.

3. *Request for Quotation (RFQ)*

A request for quotation on goods or products with a minimum specification. Award is usually made based on the lowest price meeting the specification. An RFQ does not normally but may sometimes include evaluation criteria.

4. *Request for Standing Offer (RSO)*

A public tender to provide commonly used goods or services. The term of the standing offer can vary in duration but will be clearly defined in the tender documents. RSO's may include evaluation criteria depending on the requirement.

5. *Request for Expression of Interest (REI)*

The Request for the Expression of Interest is similar to the Request for Proposal and is sometimes referred to as a Pre-Qualification, where suppliers are invited to propose a solution to a problem. The REI, however, is only the first stage in the procurement process. Bidders responding to the REI will be short listed according to their scoring in the evaluation process. The short-listed firms will then be invited to respond to a subsequent Request for Proposal. A REI does not normally include pricing as price is a key evaluation criteria used in the second stage RFP process.

Appendix 5 – Cardholder Agreement (should be included with the Purchasing card document)

Employee Acknowledgement of Responsibilities and Obligations Form

The Town of Oxford is pleased to present you with a purchasing card. It represents the Town's trust in you and your empowerment as a responsible employee of the Town to safeguard and protect the Town's assets.

I, _____, hereby acknowledge receipt of a Town of Oxford purchasing card, number _____.

As a cardholder, I agree to comply with the terms and conditions of this Agreement and the applicable provisions of the Purchasing Card Policy. I acknowledge receipt of the Purchasing Card Policy and confirm that I have read and understand its terms and conditions. I understand the Township is liable to the Bank for all charges made by me.

As the cardholder of this purchasing card, I agree to accept responsibility for the protection and proper use of this card as outlined in the Purchasing Card Policy. I understand that the Township may audit the use of the purchasing card. I also understand that I cannot use the procurement card for restricted uses listed in the Purchasing Card Policy.

I further understand that improper use of the purchasing card may result in disciplinary action up to and including termination of employment. Should I fail to use the purchasing card properly, I authorize the Town to deduct from my salary or from any other amounts payable to me, an amount equal to the total of improper purchases. I also agree to allow the Town to collect any amounts owed by me even if the Town no longer employs me. If the Town is required to initiate legal proceedings to recover amounts owed by me under this agreement, I agree to pay legal fees incurred by the Town in such proceedings.

I understand that the Town may terminate my right to use this purchasing card at any time for any reason. I agree to return the purchasing card to the Town's CAO immediately upon request or upon termination of my employment.

Cardholder Printed Name: _____

Signature: _____ Date: _____

Appendix 6 – Purchasing Card Application/Change

A purchasing card is requested for:

Name: _____ Department: _____

The above-named individual is responsible for purchasing goods and services in the performance of their position responsibilities, and as such, requires a purchasing card.

Type of Purchases:

Recommendations:

After giving consideration to the types and volume of purchases that I would expect to be covered by the purchasing card of this employee, I would recommend the following:

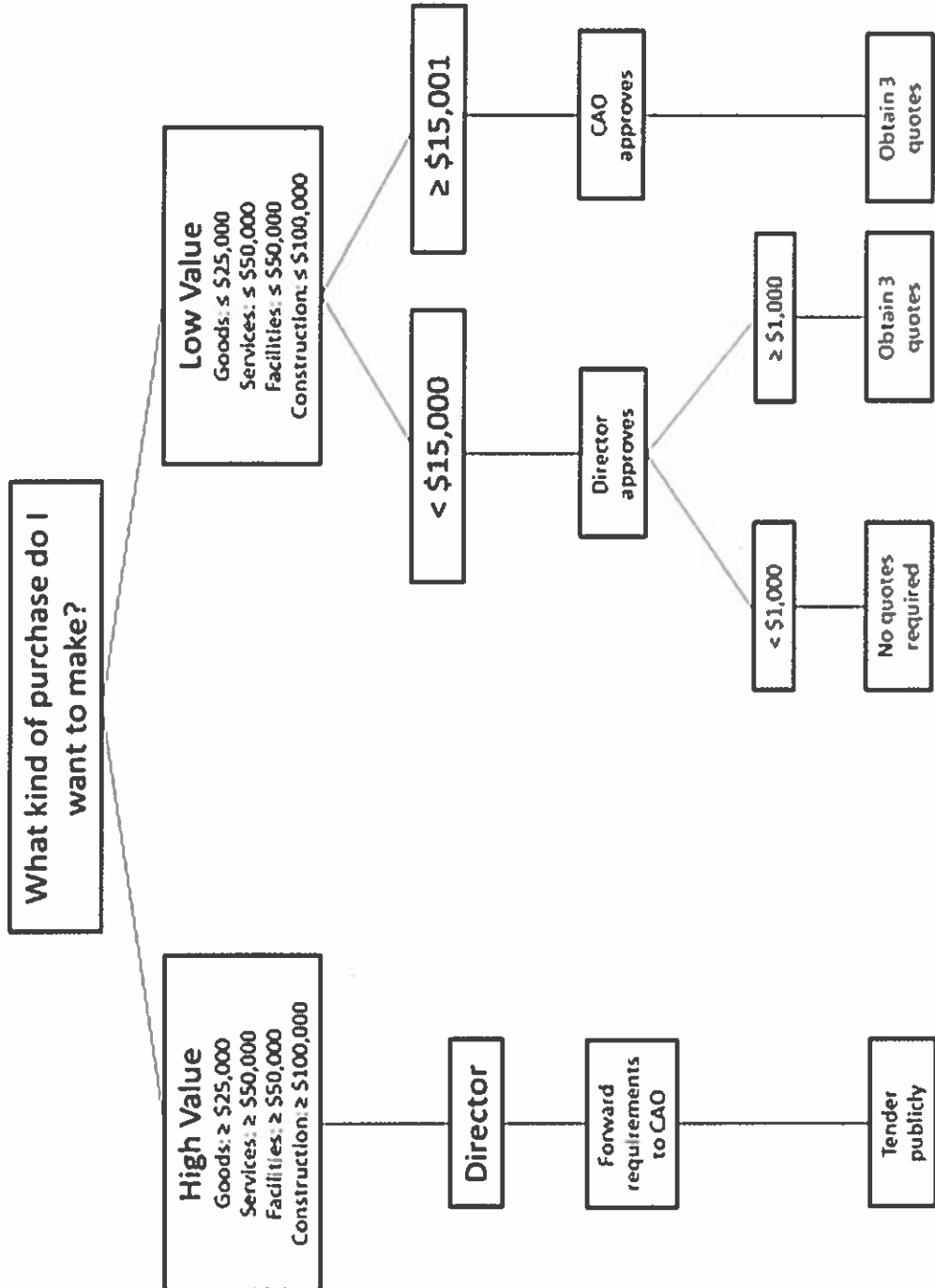
Transaction Limit: _____
(maximum value per transaction)

Monthly Balance Limit: _____
(maximum total purchases per month)

Supervisor's Approval: _____ Date: _____

CAO's Approval: _____ Date: _____

Appendix 8 – Procurement Decision Tree



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REQUEST FOR DECISION
Council Meeting and Proceedings Policy
#010-2018

Date: 12 October 2018	Subject: Council Meeting and Proceedings Policy
Proposal Attached: Yes	Submitted by: Rachel Jones, Chief Administrative Officer

Proposal:	That Council consider the policy as presented.
Background:	<p>Currently, the Town has a slate of standing committees dealing with a variety of issues for the Town, as well as the regular Town Council meeting. Prior to 1997 and the <i>Municipal Government Act of Nova Scotia</i> coming into effect, municipal governments operated primarily under a Clerk/Committee structure. The MGA more clearly defines the roles and responsibilities of the Council and Chief Administrative Officer, and the majority of municipal units have moved to the Council/CAO structure, and use the Committee of the Whole for full debate of issues rather than the many standing committees that previously had been in place. In many units, the committee structure was maintained out of habit and, quite frankly, out of difficulty with change implementation.</p> <p>The proposed policy outlines meeting proceedings, establishes when and where regular Council and Committee of the Whole meeting occur, agenda topics, and expected decorum of Council, staff and members of the public who are present at any meetings.</p> <p>By implementing this policy and the Committee of the Whole structure, this will eliminate the need for several current standing committees of Council. Namely, those committees that should be eliminated are Recreation and Events, Workplace Health and Wellness, Arena, and Community Economic Development Committees. All topics that would normally be covered under these committees would fall under the administration of the Town, be incorporated into staff workplans according to Council's strategic priorities, and regular reporting can be done through the CAO's office.</p> <p>The Personnel Committee, as it relates to the performance of the CAO, can stand as is. Additionally, the Police Advisory Board is</p>

	<p>required, although there is opportunity to create a regional board with the other Cumberland County units. The Audit Committee is a useful tool to gain external input from the community and increase the financial transparency of the Town. With the priority of welcoming new Canadians to our community, Council may wish to maintain the Resettlement Committee pending its usefulness and mandate.</p> <p>There are a number of other appointments to external boards and agencies that could be discussed to determine if there is a role for municipal government to be involved with. There are also intermunicipal agreements that require the Town's involvement (i.e. REMO, CJSMA).</p> <p>It is intended for Council to consider and discuss this matter and not implement the policy and Committee of the Whole process until November or December.</p>
Benefits:	By implementing the policy, there is clarity around roles and responsibilities, streamlines administrative processes, ensures that staff understand where their directions come from (i.e. supervisor or committee), and ensures that Council members are participating on additional boards and agencies that are pertinent and appropriate for municipal government purposes.
Disadvantages:	
Options:	
Required Resources:	
Source of Funding:	
Sustainability Implications: (Environmental, Social, Economic and Cultural)	
Workplan Implications (now/future):	
Communication Plan:	This policy is being presented for discussion and further clarification on external boards and agencies. If Council decides

	to withdraw from some current appointments to external boards, appropriate notification to those boards will be required. Additionally, with the addition of the Committee of the Whole meetings, it gives time to update meeting calendars and advise the public on the process and when the meetings will take place.
Staff Comments/ Recommendations:	
CAO's Review/ Comments:	

CAO Initials: RLJ

Target Decision Date: 15 October 2018

**TOWN OF OXFORD
GENERAL ADMINISTRATION**

Subject: Council Meetings and Proceedings Policy

Number:

Coverage:

Approved by: Council

Effective Date:

Revision Date:

General

1. The procedural requirements in this Policy are intended to complement and supplement, and not to replace, the requirements contained in applicable municipal legislation.
2. In this Policy, unless the context otherwise requires,
 - a. "business day(s)" means a day when the Town of Oxford's office is open for business;
 - b. "Chair" means the presiding officer;
 - c. "Committee" means the Committee of the Whole of the Town of Oxford;
 - d. "Council" means the Council of the Town of Oxford;
 - e. "Council Member(s)" include(s) the Mayor unless the context indicates otherwise;
 - f. "majority" means more than one half of those present, unless the context indicates otherwise.

Time, Place, Date and Notice of Meetings

3. Unless otherwise specified pursuant to section 4, regular meetings of Council, Committee of the Whole, and standing committees shall be held in Council Chambers, located at 105 Lower Main Street, Oxford, Nova Scotia and
 - a. Committee of the Whole meetings will be held on the first Monday of each month commencing at 6:00 pm, except that there shall be no regular meeting during the month of August;
 - b. Council meetings will be held on the third Monday of each month commencing at 6:00 pm, except that there shall be no regular meeting during the months **July** of August;
 - c. where any regularly scheduled Committee of the Whole or Council meeting falls on a public holiday, it shall be held on the Tuesday following the holiday.
4. Regular meetings of Committee of the Whole or Council may be rescheduled, relocated or cancelled

- a. by resolution or consensus, including a contingent resolution or consensus, of Council at a previous meeting three or more days in advance of the additional or special meeting;
 - b. by resolution or consensus, including a contingent resolution or consensus, of Committee of the Whole at a meeting three or more days in advance of the additional or special meeting; or
 - c. by the CAO or Clerk on behalf of the Mayor, owing to unforeseen circumstances, provided the Mayor believes that the majority of Council Members would support such a step.
5. Additional or special meetings of Committee of the Whole or Council may be convened
 - a. by resolution or consensus, including a contingent resolution or consensus, of Council at a previous meeting three or more days in advance of the additional or special meeting;
 - b. by resolution or consensus, including a contingent resolution or consensus, of Committee of the Whole at a meeting three or more days in advance of the additional or special meeting; or
 - c. by the CAO or Clerk on behalf of the Mayor, owing to unforeseen circumstances, provided the Mayor believes that the majority of Council Members would support such a step.
6. Specific notice to Council Members and to the public need not be provided of
 - a. meetings held pursuant to section 3; or
 - b. meetings held pursuant to subsection (a) and (b) of section 4 or 5;but, subject to any statutory relaxation of notice requirements, three days' notice shall be specifically provided for other meetings to Council Members in the manner described in sections 7 and 8 and to the public in the manner described in section 9.
7. Subject to section 6, notice of meetings shall be provided verbally, by telephone or telephone voice mail, or in writing (including electronic mail) to each Council Member.
8. Within thirty (30) days following the first meeting of Council after a municipal election or special election, each elected Council Member shall provide to the Chief Administrative Officer
 - a. a telephone number at which the Council Member has, and will maintain, access to voice mail which the Council Member will check at least once per day; or
 - b. an electronic mail address at which the Council Member has, and will maintain, access to electronic mail messages, and which the Council Member will check at least once per day;

failing which the Council Member shall be responsible for checking at least once per business day a mailbox assigned to the Council Member and marked with the Council Member's name at the Town Hall located at 105 Lower Main Street, Oxford and shall be deemed to have chosen this method of notification. The Council Member shall be deemed to have received any notice within one business day of it being sent or left by the method of the Council Member's choice pursuant to this section.

9. Subject to section 6, notice of meetings shall be provided to the public by posting online on the Town's social media sites, at the Town Hall, a "Notice of Council Meeting" containing the time, date and place of the meeting.

Conduct of Meetings: General

10. During a meeting, Council may adjourn for short periods or move to another place without ending the meeting.
11. At regular meetings of Council, except when Council resolves to defer approval of minutes for a maximum of one additional meeting, the minutes of the last preceding regular meeting and subsequent special meetings shall be reviewed and after all necessary corrections and amendments have been made and the minutes approved, the approved minutes shall be entered in the minute book of the proceedings of Council and such entry shall conclusively constitute the minutes of Council.
12. The minutes shall be kept by the Clerk (or designate) and shall:
 - a. record the time when any Council Member joins or leaves a meeting which is in progress;
 - b. contain all resolutions, decisions by consensus and motions, and shall record the outcome of each vote;
 - c. mention reports, petitions and other papers submitted to Council only by their respective titles, or a brief description of their contents.
13. It shall be the duty of the Chair to:
 - a. open the meeting of Council by taking the chair and calling the Council Members to order;
 - b. ask the Council whether there is a consensus on an item of procedure or business, and if no Council Member indicates dissent, may treat the item as resolved to the same extent as if a motion had been duly moved, seconded and passed by vote;
 - c. receive and submit to Council motions properly presented by a Council Member;
 - d. put to a vote a question which is regularly moved and seconded or

- necessarily arising in the course of the proceedings and to announce the result of the vote;
- e. decline to put to a vote, a motion which infringes upon the rules of procedure;
 - f. restrain the Council Members, when engaged in debate, within the rules of conduct of debate;
 - g. enforce on all occasions, the observance of order and decorum;
 - h. call by name any Council Member persisting in a breach of the rules of order of Council thereby ordering him or her to vacate the Council Chambers;
 - i. inform the Council when necessary, or when referred to, on a point of order;
 - j. permit the Chief Administrative Officer to speak on any point upon request;
 - k. permit proper questions to be asked through the Chair of any official or employee of the Town, or any member of the public in attendance, to provide information to assist any debate;
 - l. declare a meeting dissolved if no quorum has been achieved within 15 minutes of the scheduled meeting time; and
 - m. adjourn the meeting when the business is concluded or, when an adjournment time has been set and approved by majority vote or consensus, when the adjournment time has been reached, except when it is extended by unanimous consent.
14. At Council meetings, unless a majority consents to a different order for that meeting, Council shall conduct business in the following order:
- a. call to order;
 - b. approval of agenda, including additions or deletions;
 - c. public hearings;
 - d. proclamations;
 - e. presentations;
 - f. approval of minutes from the previous meeting;
 - g. new business;
 - h. reports of committees and of officers;
 - i. consideration of correspondence;
 - j. adjournment.
15. At the time the agenda is put forward for approval the Chair shall inquire of Council Members whether they have any new or other business. Council Members having such business shall then identify it for the Chair, or shall lose the right to raise new or other business at the meeting.

16. Every Council Member, prior to speaking on any question or motion, shall raise a hand and wait to be recognized by the Chair. When two or more Council Members raise their hands to speak, the Chair shall designate as the Council Member who has the floor the Council Member who, in the opinion of the Chair, first raised a hand.
17. No Council Member may speak more than twice, without the leave of Council, on any motion except to explain a misconception of his remarks, but the mover of a motion shall have the right to reply and sum up in closing the debate.
18. When a Council Member wishes to explain, the Council Member shall raise a hand and ask leave of the Chair, without further comment, and if permitted by the Chair, shall explain only an actual misunderstanding of language.
19. No Council Member shall speak more than ten minutes upon any matter at one time, without the leave of Council.

Conduct of Meetings: Motions and Voting

20. The Chair shall state every question properly presented to Council and before putting it to a vote, shall ask "Is Council ready for the question" and if no Council Member offers to speak, the Chair shall put the question, after which no Council Member shall be permitted to speak upon it.
21. The usual form of voting on any question shall be by the chair calling for "yeas" and "nays", but any Council Member, before or after a voice vote can call for, and obtain through the Chair, a show of hands, and any two Council Members can call for, and obtain through the Chair, a recorded vote with each Council Member's vote entered into the minutes.
22. A motion must be seconded and then may be repeated by the Chair or read aloud by the Clerk before it is debated. The Chair may direct that the motion be put in writing.
23. After reading of a motion by the Chair or Clerk, it shall be open for discussion.
24. A motion may at any time before the Council has voted on it be withdrawn by the mover with the consent of the seconder.
25. When any question is before the Council, the only motions in order shall be:
 - a. a motion in amendment of the original motion;
 - b. a motion to refer the question, including the motion and amendment if one is moved, to any committee;
 - c. a motion to defer the consideration of the question either indefinitely or to a specified time;

- d. a motion to close the debate at a specified time;
 - e. a motion that the question be put to a vote;
 - f. a motion to adjourn.
26. When any one of the motions mentioned in the next preceding section has been made as an amendment to the original motion, no other motion may be made as an amendment except to the original motion or to the amendment, except the following:
- a. to refer to a committee;
 - b. to defer the consideration of the question;
 - c. to close the debate at a specified time;
 - d. that the question be put to a vote;
 - e. to adjourn;
- any of which may be moved either to the original motion or to the amendment of the original motion.
27. A motion:
- a. that the debate be closed at a specified time; or
 - b. that the question be put to a vote;
- shall be put to a vote without further amendment or debate, but a motion that the question be put to a vote shall not itself be put to a vote until every Council Member who has not spoken on the question and claims a right to speak has been heard.
28. A motion that the question be put to a vote shall preclude all amendment to the main question until the motion is decided, and shall be put to a vote, without debate, in the following words: "That this question be put to a vote". If this motion is resolved in the affirmative, the original question shall be put to a vote immediately, without any amendment or debate, but if such motion is resolved in the negative, then the Council shall proceed to other business.
29. A motion to adjourn shall always be in order except in the following cases:
- a. when a Council Member is in possession of the floor;
 - b. when the "yeas" and "nays" are being called;
 - c. while the Council Members are voting; or
 - d. when the adjournment was the last preceding motion.
30. The following questions shall be decided without debate:
- a. a motion to reconsider;
 - b. all motions as to priority of business or as to the suspension of the order of the day;

- c. application to speak more than the prescribed number of times;
 - d. a motion to allow any person other than the Council Members to address the Council;
 - e. a motion to postpone to a specified time or day;
 - f. a motion to lay on the table when claiming a privilege over another person; and
 - g. motion to adjourn.
31. Amendments shall be put in the reverse order to that in which they are moved. Every amendment submitted shall be decided or withdrawn before the main question is put to vote. Only one amendment shall be allowed to an amendment and any further amendment must be to the main question.
32. Except for matters arising from correspondence, committee or other reports, agenda items, or notices of motion or other material circulated to Council Members on or before the day before the meeting, and except for matters arising from an *in camera* meeting, no motion committing the Town of Oxford to the expenditure of funds shall be accepted by the Chair for the consideration of Council except with the unanimous consent of Council Members present.
33. Any notice of motion given by a Council Member for a subsequent meeting may, in the absence of the Council Member giving such notice, be taken up by any other Council Member.
34. After any question has been decided, either in the affirmative or negative, any two Council Members may, after the decision has been announced from the chair, but before adjournment of the meeting, give notice of an intention to move a reconsideration at the next meeting of the Council. The giving of such a notice operates as a stay or suspension of Council's decision.
35. Unless reconsideration is moved at the next meeting the right of reconsideration shall be lost.
36. No discussion of the main question shall be allowed on the motion for reconsideration.
37. The following matters are not eligible for reconsideration:
- a. a motion approving the first or second reading of a Bylaw enactment, amendment or repeal;
 - b. a motion to decide upon a matter which was the subject of a statutory hearing by Council;
 - c. a motion which is or was considered by Committee of the Whole in substantially the same form in which it is being or will be considered by Council, irrespective of whether Council has adopted or rejected, or may

- adopt or reject, the recommendation of Committee of the Whole;
- d. a matter which has been reconsidered once; and
 - e. a vote to reconsider.

Conduct of Meetings: Points of Order

- 38. It shall be the duty of the Chair, and the privilege of any Council Member, to call any Council Member to order, who violates any established rule or order. A point of order must be decided before the subject under consideration is proceeded with.
- 39. When a Council Member is called to order, the Council Member shall remain seated and silent until the point is determined, until called upon by the Chair to be heard on the point of order.
- 40. A point of order is not debatable amongst other Council Members, unless the Chair invites discussion in an effort to assist in making a ruling. Where the Chair permits discussion of a point of order, no Council Member shall speak more than once.
- 41. Decisions of the Chair on points of order or procedure, including an order expelling and excluding a person from the Council Chambers pursuant to sections 44 and 46, are not debatable but are appealable to Council by any Council Member. When an appeal is made from the decision of the Chair, the Chair shall simply put the question, "Shall the decision of the Chair be sustained?"
- 42. No Council Member shall use offensive or unparliamentary language or speak disrespectfully to or about anyone while in Council, or speak outside the parameters of the question in debate.
- 43. If a Council Member resists the rules of Council, willfully obstructs the business of Council or disobeys the decision of the Chair, or of Council on appeal, on any question of order or practice or upon the interpretation of the rules of Council after being called to order by the Chair, or otherwise disrupts the proceedings of Council, the Council Member may be ordered by the Chair to leave the Council Member's seat provided that a majority vote of Council shall be required to sustain the expulsion.
- 44. If the Council Member refuses to leave the Council Member's seat, the Chair may order the Council Member to be expelled and excluded from the Council Chambers.
- 45. Such Council Member may, by vote of Council, later in the meeting or at a subsequent meeting be permitted to re-enter Council Chambers and to resume participation in Council's business with or without conditions.

46. Persons who are not Council Members or officers or employees of the Town of Oxford shall observe silence and order in the Council Chambers, unless given permission to speak. Any such persons disturbing the proceedings of Council shall be called to order by the Chair and, if they fail to comply, shall be ordered, by the Chair to be expelled and excluded from the Council Chambers, provided that a majority vote of Council shall be required to sustain the expulsion.
47. Such member of the public may, by vote of Council, later in the meeting or at a subsequent meeting be permitted to re-enter Council Chambers with or without conditions.
48. An order of the Chair to expel a person from the Council Chambers pursuant to sections 44 and 46 of this Policy constitutes a direction from the Town of Oxford to leave the premises for purposes of the *Protection of Property Act* and other applicable laws.
49. If any question arises that is not provided for by applicable legislation or the foregoing rules, it shall be decided according to the ruling of the Chair, having regard to general principles of parliamentary procedure to the best of the Chair's ability, but the Chair shall not be expected to conform its decisions with parliamentary procedure texts or precedents.
50. Any of the rules of order may be suspended in its operation by the unanimous consent of the Council Members present. The Town of Oxford follows Robert's Rules of Order with respect to parliamentary procedure.

Presentations to Council/Committee of the Whole

51. Any persons or groups may be permitted to make a presentation to Committee/Council provided that the applicant(s) have submitted a request one week prior to the meeting and been granted permission from the Clerk.
52. On receipt of a request to present, the Mayor and CAO shall review the request to determine its appropriateness and may:
 - a. Place the presentation on the agenda for committee;
 - b. Place the presentation on the agenda for Council;
 - c. Determine that Council will receive only written submissions on the matter;
 - d. Determine the subject matter of the presentation is outside the jurisdiction of the municipality and refuse the request.
53. Generally, a maximum of two presentations will be made at any meeting, with no individual presentation to exceed 15 minutes. The CAO and Mayor may add additional presentations, depending on the circumstances.

54. Any group having been approved to present to Council/Committee must submit any electronic or paper presentation materials by 12:00 noon on the Wednesday prior to the meeting.
55. Any persons presenting to Council/Committee shall not:
 - a. Speak disrespectfully of any person;
 - b. Use offensive language;
 - c. Speak on any subject other than the subject for which they have received approval;
 - d. Disobey any decision of the Chair;
 - e. Enter into cross debate with other delegations, staff, or committee/Council members.
56. The Chair may curtail any delegation, any questions of a delegation and/or debate during a presentation for disorder or any other breach of this policy and, if the Chair rules that the delegation is concluded, the person or persons appearing shall withdraw, and the decision of the Chair shall not be subject to challenge.

Public Conduct at Council and Committee Meetings

57. Members of the public present in the Council Chamber shall maintain order and quiet and shall not address Council except with the permission of the Chair.
58. No person shall display signs or placards, applaud participants in debate or engage in conversation or other behaviour which may disrupt the proceedings of Council.
59. No person shall bring into the Council Chamber cellular telephones or other electronic devices which emit a sound unless such devices are turned off or otherwise set to non-audible.
60. When invited to address Council, no person shall use indecent, offensive or insulting language or speak disrespectfully of any member of Council or any employee of the Town.
61. Persons invited to address Council or Committee of the Whole shall only speak on the subject in debate and shall not speak on any other subject.
62. Any person, not being a member of Council, who contravenes any provision of the section, may be expelled from the meeting by the Chair.

Certification

THIS IS TO CERTIFY that this policy was duly passed by a majority vote of the whole Council at a duly called Council meeting held on the 19th day of November, 2018.

GIVEN under the hand of the CAO and under the seal of the Town of Oxford this 20th day of November, 2018.

Rachel L. Jones
Chief Administrative Officer

TOWN OF OXFORD

Draft

CONSOLIDATED FINANCIAL STATEMENTS

MARCH 31, 2018

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Consolidated Financial Statements
March 31, 2018

Draft

Management's Responsibility for the Consolidated Financial Statements

The accompanying consolidated financial statements for the Town of Oxford are the responsibility of the Town's management and have been prepared in compliance with legislation, and in accordance with Canadian public sector accounting standards established by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada ("CPA"). A summary of the significant accounting policies is described in Note 1 to the consolidated financial statements. The preparation of financial statements necessarily involves the use of estimates based on management's judgment, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

The Town's management maintains a system of internal controls designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded in compliance with legislative and regulatory requirements, and reliable financial information is available on a timely basis for preparation of the consolidated financial statements. These systems are monitored and evaluated by management.

The audit committee meets with management and the external auditors to review the consolidated financial statements and discuss any significant financial reporting or internal control matters prior to their approval of the consolidated financial statements.

The consolidated financial statements have been audited by Jorgensen & Bickerton Inc., independent external auditors appointed by the Town. The accompanying Auditors' Report outlines their responsibilities, the scope of their examination and their opinion on the Town's consolidated financial statements.

Oxford, Nova Scotia
October 23, 2018

Trish Stewart
Mayor

Rachel Jones
Chief Administrative Officer

Town of Oxford
Consolidated Statement of Financial Activities

Year Ended March 31	2018		2017
	<u>Budget</u> (unaudited)	<u>Actual</u>	<u>Actual</u>
Revenue			
Taxes	\$ 1,624,154	\$ 1,623,735	\$ 1,657,361
Payments in lieu of taxes	48,380	46,793	60,393
Services provided to other governments	66,664	68,547	83,611
Sales of services	44,250	53,814	47,381
Other revenue from own sources	64,785	133,645	96,891
Unconditional transfers from other governments	182,000	181,729	181,996
Conditional transfers from other governments	139,312	166,828	294,405
Water rates	414,100	370,887	406,443
	<u>2,583,645</u>	<u>2,645,978</u>	<u>2,828,481</u>
Expenditures			
General government services	330,352	422,060	358,592
Protective services	732,911	714,314	701,693
Transportation services	444,901	416,238	380,215
Environmental health services	287,318	279,713	282,796
Environmental development services	62,000	56,897	34,609
Public health services	46,704	41,784	43,858
Recreation and cultural services	246,728	292,033	283,741
Water utility	385,228	440,351	385,409
	<u>2,536,142</u>	<u>2,663,390</u>	<u>2,470,913</u>
Annual surplus (deficit)	<u>\$ 47,503</u>	(17,412)	357,568
Accumulated surplus, beginning of year		<u>7,419,532</u>	<u>7,061,964</u>
Accumulated surplus, end of year		<u>\$ 7,402,120</u>	<u>\$ 7,419,532</u>

Draft

See accompanying notes to the consolidated financial statements

**Town of Oxford
Consolidated Statement of Financial Position**

March 31	2018	2017
Financial Assets		
Cash and cash equivalents	\$ 482,730	\$ 916,005
Receivables (Note 3)	190,156	185,565
	<u>672,886</u>	<u>1,101,570</u>
Financial Liabilities		
Short term borrowings (Note 4)	14,573	-
Payables and accruals	190,036	285,390
Deferred revenue	6,300	6,800
Long term debt (Note 9)	<u>2,038,959</u>	<u>2,284,900</u>
	<u>2,249,868</u>	<u>2,577,090</u>
Net Debt	<u>(1,576,982)</u>	<u>(1,475,520)</u>
Non-financial Assets		
Inventory	29,037	29,037
Capital assets (Note 8)	8,794,709	8,697,201
Equity in CJSMA (Note 6)	130,196	128,112
Prepaid expenses	<u>25,160</u>	<u>40,702</u>
	<u>8,979,102</u>	<u>8,895,052</u>
Accumulated Surplus	<u>\$ 7,402,120</u>	<u>\$ 7,419,532</u>

includes reserves
water tax →

Draft

See accompanying notes to the consolidated financial statements

Town of Oxford
Consolidated Statement of Changes in Net Debt

Year Ended March 31	2018 <u>Actual</u>	2017 <u>Actual</u>
Annual surplus	\$ (17,412)	\$ 357,568
Acquisition of capital assets	(477,084)	(792,979)
Amortization of capital assets	379,576	338,907
Proceeds on disposal of capital assets	32,000	26,869
Gain on disposal of capital assets	(32,000)	(18,559)
Change in equity in CJSMA	(2,084)	(5,682)
Change in prepaid expenses	<u>15,542</u>	<u>(9,347)</u>
Change in net debt	(101,462)	(103,223)
Net debt		
Beginning of year	<u>(1,475,520)</u>	<u>(1,372,297)</u>
End of year	<u>\$ (1,576,982)</u>	<u>\$ (1,475,520)</u>

Draft

See accompanying notes to the consolidated financial statements

Town of Oxford
Consolidated Statement of Changes in Financial Position

Year Ended March 31	2018	2017
	<u>Actual</u>	<u>Actual</u>
Operating activities		
Annual surplus	\$ (17,412)	\$ 357,568
Amortization of capital assets	379,576	338,907
Loss (gain) on disposition of capital assets	(32,000)	(18,559)
Change in non-cash assets and liabilities		
Decrease (increase) in		
Receivables	(4,591)	6,935
Prepaid expenses	15,542	(9,347)
Increase (decrease) in		
Payables and accruals	(95,354)	22,055
Deferred revenue	(500)	6,800
	<u>245,261</u>	<u>704,359</u>
Investing activities		
Acquisition of capital assets	(477,084)	(792,979)
Change in equity in CJSMA	(2,084)	(5,682)
Proceeds on disposition of capital assets	32,000	26,869
	<u>(447,168)</u>	<u>(771,792)</u>
Financing activities		
Issuance of long term debt	108,896	937,000
Repayment of long term debt	(354,837)	(274,000)
Short term borrowings (repayment) for capital projects	-	(150,000)
	<u>(245,941)</u>	<u>513,000</u>
Net increase (decrease) in cash and cash equivalents	(447,848)	445,567
Cash and cash equivalents, net of short term borrowings		
Beginning of year	<u>916,005</u>	<u>470,438</u>
End of year	<u>\$ 468,157</u>	<u>\$ 916,005</u>

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See accompanying notes to the consolidated financial statements

Statement of Capital Projects Funding

Year ended March 31, 2018

General	Budget	Cost	Operations	Cap.Ras	Operating Reserve	Trade-in	Lease	Gas Tax	Prov Grants	16-17 Debt	Depreciation
Land	\$ -	\$ 13,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,500	\$ -
Furniture	-	1,251	1,251	-	-	-	-	-	-	-	-
Multi-purpose engine	-	1,615	1,615	-	-	-	-	-	-	-	-
Salt Shed	30,000	36,662	-	-	27,661	-	-	-	-	9,001	-
Paving	60,000	74,361	-	-	-	-	-	74,361	-	-	-
Sidewalk Replacement	-	14,575	-	-	-	-	-	14,575	-	-	-
Backhoe	130,000	140,896	-	-	-	32,000	108,896	-	-	-	-
Arena Energy Upgrades	-	25,505	19,835	-	-	-	-	-	5,670	-	-
LED Streetlights	10,000	6,469	-	-	-	-	-	-	-	6,469	-
Supervisor Site Office	12,000	6,457	-	-	-	-	-	-	-	6,457	-
	<u>242,000</u>	<u>321,291</u>	<u>22,701</u>	<u>-</u>	<u>27,661</u>	<u>32,000</u>	<u>108,896</u>	<u>88,936</u>	<u>5,670</u>	<u>35,427</u>	<u>-</u>
<u>Water Utility</u>											
Waterlines	21,500	93,393	-	79,821	-	-	-	-	-	-	13,572
Generator	-	51,064	-	-	-	-	-	-	-	-	51,064
Meters	-	4,349	-	-	-	-	-	-	-	-	4,349
River Crossing	133,000	6,987	-	-	-	-	-	-	-	-	6,987
	<u>154,500</u>	<u>155,793</u>	<u>-</u>	<u>79,821</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>75,972</u>
	<u>\$ 396,500</u>	<u>\$ 477,084</u>	<u>\$ 22,701</u>	<u>\$ 79,821</u>	<u>\$ 27,661</u>	<u>\$ 32,000</u>	<u>\$ 108,896</u>	<u>\$ 88,936</u>	<u>\$ 5,670</u>	<u>\$ 35,427</u>	<u>\$ 75,972</u>

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Handwritten notes: 11/1/18, 10/10/18, 10/10/18, 10/10/18, 10/10/18

See accompanying notes to the consolidated financial statements

1. Significant accounting policies

The consolidated financial statements of the Town of Oxford have been prepared by management in accordance with Canadian Public Sector Accounting Standards, as recommended by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada. Significant aspects of the accounting policies adopted by the Town are as follows:

a) Reporting entity

The consolidated financial statements reflect the assets, liabilities, revenues, expenditures and changes in fund balances and in financial position of the 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, namely:

- General Operating and Capital Funds
- Water Utility Operating and Capital Funds
- Special Reserve Funds - Gas Tax, Capital, Operating and Water Capital
- Cumberland Joint Services Management Authority (Note 6)

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Interdepartmental and organizational transactions and balances are eliminated.

b) Basis of accounting

The basis of accounting followed in the consolidated financial presentation includes revenues in the period in which the transactions or events occurred that gave rise to the revenues and expenditures in the period the goods and services are acquired and a liability is incurred or transfers are due.

c) Fund accounting

Operating funds reflect the financial activities associated with the provision of municipal government services. Capital funds reflect the financial activities associated with the acquisition, construction and funding of tangible capital assets. Reserve funds reflect amounts held to finance future operating or capital activities.

d) Use of estimates

In preparing the Town's financial statements, management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities and reported amounts of revenue and expenditures. Actual amounts could differ from these estimates.

e) Valuation allowance

Uncollected taxes and rates

The Town provides a valuation allowance for estimated losses that will be incurred in collecting outstanding receivables.

f) Cash and cash equivalents

Cash and cash equivalents include cash on hand and balances with banks, bank overdrafts, and highly liquid temporary money instruments with original maturities of three months or less. Bank borrowings are considered to be financing activities.

1. Significant accounting policies (continued)

g) Financial instruments

The Town's financial instruments include cash and cash equivalents, receivables, payables and accruals, short term debt and long term debt. Unless otherwise noted, it is management's opinion that the Town is not exposed to significant interest, currency or credit risks arising from financial instruments. The fair market value of these instruments approximate their carrying value.

h) Revenue and expenditure

The accrual basis of accounting is used for all funds. The accrual basis of accounting recognizes revenues as they are earned and measurable; expenditures are recognized as they are incurred and measurable as a result of legal obligation to pay.

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i) Taxation and related revenue

Property tax balances are prepared by the Municipality based on assessment rolls issued by the Property Valuation Services Corporation. Tax rates are established annually by Town Council during the budget approval process. Tax adjustments as a result of appeals and roll revisions are recorded when official notification is received.

ii) Government transfers

Transfers from other governments are recognized in the period in which all eligibility criteria and/or stipulations have been met and the amounts are authorized. Any funding received prior to satisfying these conditions is deferred until the conditions have been met. When revenue is received without eligibility criteria or stipulations, it is recognized when the transfers are authorized by the other governments.

iii) Other revenues

Other revenues are recognized as services or goods are provided, the exchange amount is measurable and collectibility of the amount is reasonably assured.

i) Tangible capital assets

Tangible capital assets and projects in progress are recorded at cost. Interest incurred during construction on significant projects is recorded as part of the cost of the project asset.

Amortization of general assets is recorded in the financial statements on a straight line basis over an asset's estimated useful life as noted below. Amortization is not recorded on work in progress until put into use by the Town.

Engineered structures - sewers	15 - 50
Buildings	10 - 40
Roads and streets	5 - 50
Land improvements	15
Sidewalks	25
Vehicles and equipment	5 - 15

1. Significant accounting policies (continued)

i) Tangible capital assets

Amortization of capital assets used by the Oxford Water Utility is recorded as prescribed by the Nova Scotia Utility and Review Board and must be funded with financial assets.

Structures and improvements	1.3%
Mains	1.3%
Services	2.0%
Meters	5.0%
Hydrants	1.3%

Draft

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

j) Leases

Leases are recorded as capital or operating leases. Leases which transfer substantially all of the benefits and risks incidental to ownership are accounted for as capital leases. All other leases are accounted for as operating leases and the related payments are charged to expenses as incurred.

2. Contributions to Boards, Regional Authorities and other agencies

The Town of Oxford is required to finance the operations of various Boards, Regional Authorities and other agencies, along with other municipal units based on formulae contained in agreements, legislation or regulation.

In addition, the Town shares in the deficits or surpluses of some of these organizations based upon the relevant cost sharing percentage.

Chignecto Central Regional Centre for Education

During 2017-18, the Town incurred \$209,527 (2017 - \$208,554 as its share of the operations of the Chignecto Central Regional Centre for Education, serving the counties of Cumberland, Colchester, Pictou and East Hants.

Cobequid Housing Authority

An amount of \$19,827 (2017 - \$18,000) was provided as at March 31, 2018 as the Town's share of the operating deficit of the Cobequid Housing Authority, serving Cumberland and Colchester counties.

Cumberland Public Libraries

During 2017-18, the Town incurred \$8,448 (2017 - \$7,680) as its share of the operations of the Cumberland Public Libraries Board.

Town of Oxford
Notes to the Consolidated Financial Statements
March 31, 2018

3. Receivables			<u>2018</u>	<u>2017</u>
	<u>Current</u> <u>Year</u>	<u>Prior</u> <u>Years</u>	<u>Total</u>	<u>Total</u>
Taxes				
Balance, beginning of year	\$ -	\$ 122,888	\$ 122,888	\$ 114,570
Current year levy and interest	<u>1,897,800</u>	<u>-</u>	<u>1,897,800</u>	<u>1,930,036</u>
	1,897,800	122,888	2,020,688	2,044,606
Current year collections	<u>1,857,152</u>	<u>61,124</u>	<u>1,918,276</u>	<u>1,921,718</u>
	<u>\$ 40,648</u>	<u>\$ 61,764</u>	102,412	122,888
Valuation allowance			<u>(61,764)</u>	<u>(70,492)</u>
Balance, end of year			40,648	52,396
Water rates			79,214	90,323
Federal Government			52,303	25,673
Provincial Government			5,670	3,027
Other			<u>12,321</u>	<u>14,146</u>
			<u>\$ 190,156</u>	<u>\$ 185,565</u>

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4. Short term borrowings

The Town has an authorized borrowing limit with a Canadian financial institution, at prime, of \$500,000.

5. Pension plan

The Town maintains a defined contribution pension plan for all full time employees. During the year, the Town contributed \$11,836 (2017 - \$16,884) to the plan.

6. Government partnership

The Town of Oxford is one of the municipal partners in the Cumberland Joint Services Management Authority, which operates a landfill site in Little Forks. The pro rata share for the Town of Oxford is 1.75% for 2018. (2017 - 1.87%) As the Town does not exercise any control over the Authority, it does not consolidate the financial position or financial activities on a line by line basis.

7. Liability for contaminated sites

The Town has a solid waste disposal site which was abandoned 27 years ago. There is no indication of ongoing contamination and no provision has been made for possible remediation.

The Town is responsible for its share of the landfill closure and post closure costs of the Little Forks landfill operated by CJSMA. At March 31, 2018 the Town's share of the unfunded portion of this liability was \$3,793 (2017 - \$777)

8. Capital Assets

	Cost 2017	Additions	Disposals	Cost 2018	Accum Amort 2017	Reductions	Amortization	Accum Amort 2018	Net Book Value
General									
Land	\$ 167,351	\$ 13,500	\$ -	\$ 180,851	\$ -	\$ -	\$ -	\$ -	\$ 180,851
Land improvements	74,934	-	-	74,934	9,992	-	4,996	14,988	59,946
Buildings	3,087,135	68,624	-	3,155,759	936,768	-	80,971	1,017,739	2,138,020
Vehicles/equipment	1,568,909	143,762	-	1,712,672	1,206,002	-	77,881	1,283,883	428,789
Sewer	3,417,429	-	-	3,417,429	1,777,751	-	71,311	1,849,067	1,568,362
Roads and streets	2,092,724	74,361	-	2,167,085	1,169,476	-	65,901	1,235,377	931,707
Sidewalks	320,109	14,575	-	334,684	107,577	-	13,387	120,964	213,720
Street lights	181,203	6,469	-	187,672	36,056	-	6,256	42,312	145,360
	<u>10,909,795</u>	<u>321,292</u>	<u>-</u>	<u>11,231,087</u>	<u>5,243,622</u>	<u>-</u>	<u>320,703</u>	<u>5,564,330</u>	<u>5,666,757</u>
Water									
Land	43,970	-	-	43,970	-	-	-	-	43,970
Structures & Improvements	724,557	-	-	724,557	167,092	-	9,659	176,751	547,806
Equipment	90,902	-	-	90,902	90,902	-	5,106	96,008	5,106
Mains	2,825,948	155,793	-	2,981,741	481,304	-	39,018	520,322	2,461,419
Services	64,772	-	-	64,772	41,927	-	1,295	43,222	21,550
Meters	104,192	-	-	104,192	58,978	-	2,714	61,692	42,500
Hydrants	26,540	-	-	26,540	11,832	-	354	12,186	14,354
Small tools & equipment	6,039	-	-	6,039	6,039	-	-	6,039	-
Vehicle	7,271	-	-	7,271	5,089	-	727	5,816	1,455
	<u>3,894,191</u>	<u>155,793</u>	<u>-</u>	<u>4,049,984</u>	<u>863,163</u>	<u>-</u>	<u>58,873</u>	<u>922,036</u>	<u>3,127,948</u>
	<u>\$ 14,803,986</u>	<u>\$ 477,085</u>	<u>\$ -</u>	<u>\$ 15,281,071</u>	<u>\$ 6,106,785</u>	<u>\$ -</u>	<u>\$ 379,576</u>	<u>\$ 6,486,366</u>	<u>\$ 8,794,705</u>

Town of Oxford
Notes to the Consolidated Financial Statements
March 31, 2018

9. Long term debt	<u>2018</u>	<u>2017</u>
MFC 1.12% - 2.221% debenture maturing in 2019, repayable in equal annual principal instalments of \$53,800, interest payable semi-annually.	\$ 107,600	\$ 161,400
MFC 1.63% - 4.221% debenture maturing in 2021, repayable in equal annual principal instalments of \$58,500, interest payable semi-annually.	234,000	292,500
MFC 1.285% - 3.614% debenture maturing in 2023, repayable in equal annual principal instalments of \$92,000, interest payable semi-annually.	552,000	644,000
MFC 1.219% - 3.645% debenture maturing in 2021, repayable in equal annual principal instalments of \$50,000, interest payable semi-annually.	200,000	250,000
MFC 1.15% - 2.506% debenture maturing in 2026, repayable in equal annual principal instalments of \$93,700, interest payable semi-annually.	843,300	937,000
Capital lease obligation 6.25% maturing in 2024, repayable in equal monthly payments of principal and interest of \$1,340 and a residual payment of \$28,179 at maturity.	<u>102,059</u>	<u>-</u>
	<u>\$ 2,038,959</u>	<u>\$ 2,284,900</u>

Principal repayments over the next five years are as follows:

2019	\$ 357,171
2020	357,761
2021	304,589
2022	305,257
2023	197,468

Draft

10. Rate of return on rate base

For the year ended March 31, 2018, the Oxford Water Utility had a rate of return on rate base of 1.60% (2017 - 4.29%)

11. Comparative figures

Certain of the 2017 figures have been reclassified to conform with financial statement presentation adopted for 2018.

12. Remuneration

The total remuneration paid to member of Council and Chief Administrative Officers are as follows:

	<u>Remuneration</u>	<u>Expenses</u>
Mayor Trish Stewart	9,416	1,248
Councillor Brenton Colburne	4,206	955
Councillor Dave Clark	1,402	89
Councillor Dawn Thompson	4,205	78
Councillor Greg Wood	2,103	-
Councillor Rick Draper	4,205	802
Councillor Tom Kay	4,205	473
Councillor Wade Adshade	4,205	-
Chief Administrative Officers		
Darrell White	54,074	876
Kevin Matheson	41,634	1,500

Draft

13. Segmented information

The Town of Oxford is a municipal unit that provides a wide range of services to its residents and property owners. The Town's operations and activities are organized and reported by fund for the purpose of recording specific activities to meet objectives as outlined by legislation, regulations, by-laws, or other limitations and restrictions. Services are provided in the following categories:

General government services

This includes the legislative function of Town Council which provides direction through by-laws, policies and strategic planning. It also encompasses the administrative functions of the Town including organizational management, finance, accounting, tax billing and collections

Protective services

The Town acquires police services from the RCMP through an agreement with the Province of Nova Scotia and pays the province for correctional services. Fire protection is provided by the Oxford Volunteer Fire Department. The Town pays the operating expenses of the Department. Building Inspection and animal control are contracted from the Municipality of the County of Cumberland.

Transportation services

The Town owns and maintains all public roads, street and sidewalks in the community, including snow removal and streetlights.

Environmental health services

The Town provides both sanitary and storm wastewater management and treatment. Solid waste is accepted at a Town owned transfer station and transported to CJSMA for disposal.

13. Segmented information (continued)

Public health services

The Town contributes to public housing through the Cobequid Housing Authority. The Town also owns a medical centre to provide space for health care professionals.

Environmental development services

The Town contracts with the Town of Amherst for planning and development services. The Town also participates in the Cumberland Connector for economic development services as well as providing in house resources for local initiatives.

Recreation and cultural services

The Town has a number of recreational facilities and offers programming in conjunction with other community organizations. Staff assists in planning of community festivals and events.

Oxford Water Utility

The utility sources, treats and distributes potable water to the community and provides flows to assist with fire protection.

14. Subsequent event

As of the date of the preparation of these financial statements, a large sinkhole had developed on private property in the Town. The probability of whether the Town's infrastructure could be materially affected cannot be determined.

Draft

Schedules to Consolidated Statement of Financial Activities

Year Ended March 31

		2018	2017
	Budget (unaudited)	Actual	Actual
Revenue			
Taxes			
Residential	\$ 735,000	\$ 733,709	\$ 723,944
Commercial			
Based on Assessment	989,848	992,340	800,232
Special Agreements		-	235,146
Resource			
Taxable Assessment	9,206	10,435	9,206
Forestry under 50,000 acres	180	182	179
Sewer Rates	119,300	118,003	118,203
Based on Revenue - BellAliant	3,920	3,759	3,921
Nova Scotia Power - HST Rebate	8,200	9,613	8,119
	<u>1,865,654</u>	<u>1,868,041</u>	<u>1,898,950</u>
Less: collected for other governments			
Education	(208,500)	(209,527)	(208,554)
Corrections	(15,000)	(14,952)	(15,035)
Public Housing	(18,000)	(19,827)	(18,000)
	<u>\$ 1,624,154</u>	<u>\$ 1,623,735</u>	<u>\$ 1,657,361</u>
Grants in Lieu of Taxes			
Federal Government Agencies	\$ 25,080	\$ 23,950	\$ 31,076
Provincial Government	13,800	13,462	17,390
Provincial Government Agencies	9,500	9,381	11,927
	<u>\$ 48,380</u>	<u>\$ 46,793</u>	<u>\$ 60,393</u>
Services Provided to Other Governments			
Share of revenues - CJSMA	\$ 11,664	\$ 13,217	\$ 29,261
Municipality of County of Cumberland - Fire Protection	55,000	55,330	54,350
	<u>\$ 66,664</u>	<u>\$ 68,547</u>	<u>\$ 83,611</u>
Sales of Services			
General Government - Tax Certificates	\$ 100	\$ 20	\$ 60
Recreation			
Ice rentals	32,000	40,144	33,799
Program registrations	12,150	13,650	13,522
	<u>\$ 44,250</u>	<u>\$ 53,814</u>	<u>\$ 47,381</u>

See accompanying notes to the consolidated financial statements

Schedules to Consolidated Statement of Financial Activities

Year Ended March 31

		2018	2017
	Budget (unaudited)	Actual	Actual
Revenue (cont'd)			
Other Revenue from Own Sources			
Licences and Permits	\$ 550	\$ 155	\$ 215
Fines	300	161	161
Rent	21,400	20,026	21,159
Other Concessions - Heritage Gas	17,035	17,036	16,802
Interest on investments	3,500	6,612	4,694
Interest on taxes and rates	20,000	29,068	27,627
Gain on disposal of capital assets		32,000	10,726
Equipment sales			10,493
CJSMA other revenues		10,913	2,852
Recoveries of accounts		2,262	
Special events	2,000	15,412	2,162
	<u>\$ 64,785</u>	<u>\$ 133,645</u>	<u>\$ 96,891</u>
Unconditional Transfers from Other Governments			
Provincial Government			
Equalization	\$ 178,200	\$ 178,171	\$ 178,171
Farm Acreage	2,800	2,558	2,825
Civic Numbering	1,000	1,000	1,000
	<u>\$ 182,000</u>	<u>\$ 181,729</u>	<u>\$ 181,996</u>
Conditional Transfers from Other Governments			
Federal Government	\$ 3,300	\$ 3,041	\$ 3,210
Provincial Government	106,012	123,117	276,195
Efficiency Nova Scotia	-	5,670	-
County of Cumberland	25,000	25,000	-
Oxford Firefighters Association	5,000	10,000	15,000
	<u>\$ 139,312</u>	<u>\$ 166,828</u>	<u>\$ 294,405</u>
Expenditures			
General Government Services			
Legislative			
Mayor			
Remuneration	\$ 9,000	\$ 9,416	\$ 9,236
Expenses	2,000	1,045	1,231
Council			
Remuneration	25,200	24,531	24,881
Expenses	4,000	5,437	5,447

See accompanying notes to the consolidated financial statements

Schedules to Consolidated Statement of Financial Activities

Year Ended March 31

		2018	2017
	Budget (unaudited)	Actual	Actual
Expenditures (cont'd)			
General Government Services (cont'd)			
Administrative	214,575	289,488	203,406
Audit	10,200	20,132	10,157
Tax Appeals	-	-	14,077
Transfer for Assessment Services	18,421	18,421	18,465
Interest on term debt	3,100	3,064	3,614
Other interest and bank charges	7,500	5,747	7,786
Valuation allowance for taxes	-	(739)	10,000
Valuation allowance - other	-	2,200	-
Amortization	23,181	23,181	23,063
Amortization of debenture discount	-	379	-
Elections	-	4,800	9,159
Grants to organizations	13,175	14,958	18,068
	<u>\$ 330,352</u>	<u>\$ 422,060</u>	<u>\$ 358,590</u>
Protective Services			
Police Protection	\$ 495,300	\$ 497,894	\$ 479,592
Crossing Guards	12,200	13,200	12,987
Water Supply and Hydrants	200	-	-
Fire Protection	120,565	102,916	106,581
Emergency measures	6,050	5,120	5,806
Interest on term debt	15,560	15,004	16,731
Amortization	50,236	50,236	49,606
Protective inspections	12,000	12,000	12,000
Animal control	2,000	(1,390)	-
Administration	18,800	19,334	18,390
	<u>\$ 732,911</u>	<u>\$ 714,314</u>	<u>\$ 701,693</u>
Transportation Services			
Roads and Streets	\$ 282,920	\$ 254,676	\$ 256,700
Street Lighting	6,600	5,573	7,118
Amortization	138,481	138,481	102,568
Interest on term debt	16,900	17,508	13,829
	<u>\$ 444,901</u>	<u>\$ 416,238</u>	<u>\$ 380,215</u>
Environmental Health Services			
Sewage Collection and Disposal	\$ 97,000	\$ 78,951	\$ 89,678
Amortization	71,311	71,311	73,648
Solid Waste Disposal	119,007	129,451	119,470
	<u>\$ 287,318</u>	<u>\$ 279,713</u>	<u>\$ 282,796</u>

See accompanying notes to the consolidated financial statements

Schedules to Consolidated Statement of Financial Activities

Year Ended March 31

		2018	2017
	Budget (unaudited)	Actual	Actual
Expenditures (cont'd)			
Public Health Services			
Medical Centre Operating Costs	\$ 38,725	\$ 33,810	\$ 35,844
Amortization	6,879	6,879	6,796
Interest on term debt	1,100	1,095	1,218
	<u>\$ 46,704</u>	<u>\$ 41,784</u>	<u>\$ 43,858</u>
Environmental Development Services			
Town of Amherst - Planning services	\$ 16,000	\$ 16,190	\$ 16,111
Transfer to Cumberland Business Connector	10,000	8,333	1,576
Other Community Development	25,000	21,275	4,981
Beautification	11,000	11,099	11,941
	<u>\$ 62,000</u>	<u>\$ 56,897</u>	<u>\$ 34,609</u>
Recreation and Cultural Services			
Arena	\$ 115,930	\$ 148,772	\$ 147,031
Ballfield	1,000	1,129	375
Theatre	15,675	10,339	24,742
Programs and administration	60,800	77,705	60,703
Other	1,100	1,883	682
Interest on term debt	3,160	3,160	3,670
Amortization	30,615	30,615	28,767
Library - local branch	10,000	9,982	10,091
Transfer to Regional Library	8,448	8,448	7,680
	<u>\$ 246,728</u>	<u>\$ 292,033</u>	<u>\$ 283,741</u>

Draft

See accompanying notes to the consolidated financial statements

Schedule of Oxford Water Utility
Statement of Financial Activities - Operating Fund
Year Ended March 31

	2018	2017
	<u>Budget</u>	<u>Actual</u>
	(unaudited)	<u>Actual</u>
Operating revenue		
Metered sales	\$ 411,700	\$ 368,046
Flat rate sales	1,950	2,439
Public fire protection	115,207	115,407
Sale of services	250	202
Sprinkler service	200	200
Conditional transfers from other governments	-	2,875
	<u>529,307</u>	<u>489,169</u>
Expenditures		
Power and pumping	97,000	157,705
Transmission and distribution	88,750	77,536
Administration and general	119,150	107,282
Depreciation, net of amortization of deferred contributions	46,778	56,604
Taxes	22,152	18,033
Purification	23,500	24,048
	<u>397,330</u>	<u>441,208</u>
Operating profit	<u>131,977</u>	<u>47,961</u>
Non-operating revenue		
Interest on overdue accounts	5,000	3,954
Recovery of accounts and adjustments	-	2,262
	<u>5,000</u>	<u>6,637</u>
Non-operating expenditures		
Debt charges		
Principal	93,000	93,000
Interest	15,050	15,013
Bank charges	500	5,006
Amortization of debenture discount	-	322
	<u>108,550</u>	<u>113,341</u>
Annual Surplus/(Deficit)	<u>\$ 28,427</u>	<u>(59,164)</u>
Accumulated surplus, beginning of year		<u>(93,706)</u>
Accumulated surplus, end of year		<u>\$ (90,835)</u>

Draft

See accompanying notes to the consolidated financial statements

Schedule of Oxford Water Utility
Statement of Financial Position - Operating Fund
March 31

22

	2018	2017
Financial Assets		
Cash & cash equivalents	\$ 15,143	\$ 11,715
Receivables		
Consumer rates (net of valuation allowance)	79,214	90,323
Government of Canada	8,366	8,302
Own funds		
Water capital	29,423	-
	<u>132,146</u>	<u>110,340</u>
Liabilities		
Payables and accruals	5,358	31,679
Own funds		
Water capital	-	89,272
General operating	206,906	10,248
Special reserve - operating	40,000	40,000
	<u>252,264</u>	<u>171,199</u>
Net Financial Assets (Liabilities)	<u>(120,118)</u>	<u>(60,859)</u>
Non-Financial Assets		
Inventories of supplies and materials, at cost	23,591	23,591
Prepaid expenses	2,920	2,503
Debenture discount	2,772	3,094
	<u>29,283</u>	<u>29,188</u>
Accumulated Surplus (Deficit)	<u>\$ (90,835)</u>	<u>\$ (31,671)</u>

Draft

See accompanying notes to the consolidated financial statements

Schedule of Oxford Water Utility

23

Statement of Investment in Capital Assets - Capital Fund

Year Ended March 31	2018	2017
Balance, beginning of year	\$ 2,518,710	\$ 2,547,043
Interest revenue	2,670	1,488
Service charges	(50)	
Term debt retired	93,000	50,000
Transfer from (to) Special Reserve - Water capital	<u>79,821</u>	<u>(79,821)</u>
Balance, end of year	<u>\$ 2,694,151</u>	<u>\$ 2,518,710</u>

Statement of Deferred Contributions - Capital Fund

Year Ended March 31	2018	2017
Balance, beginning of year	\$ 170,183	\$ -
Clean Water & Wastewater Fund Amortization	<u>(2,269)</u>	<u>170,183</u>
Balance, end of year	<u>\$ 167,914</u>	<u>\$ 170,183</u>

Draft

Statement of Continuity of Depreciation Funds - Capital Fund

Year Ended March 31	2018	2017
Balance, beginning of year	\$ 337,865	\$ 281,918
Interest, net of service charges	2,620	1,488
Current depreciation	56,604	54,459
Purchase of capital assets	<u>(75,972)</u>	<u>-</u>
	<u>\$ 321,117</u>	<u>\$ 337,865</u>
Comprised of		
Cash	\$ 70,503	\$ 47,523
Short term investment	283,531	280,891
Due from (to) General Operating	(3,494)	-
Due from (to) Water Operating	<u>(29,423)</u>	<u>9,451</u>
	<u>\$ 321,117</u>	<u>\$ 337,865</u>

See accompanying notes to the consolidated financial statements

Schedule of Oxford Water Utility
Statement of Financial Position - Capital Fund
March 31

24

	2018	2017
Financial Assets		
Cash	\$ 70,503	\$ 47,523
Short term investments	283,531	280,891
Due from own funds		
Water Operating	-	89,272
	<u>354,034</u>	<u>417,686</u>
Financial Liabilities		
Due to own funds		
Special Reserve fund - Water Capital	-	79,821
Water Operating	29,423	
General Operating	3,494	
Long-term debt	587,000	680,000
	<u>619,917</u>	<u>759,821</u>
Net Financial Liabilities	<u>(265,883)</u>	<u>(342,135)</u>
Non-financial Assets		
Tangible capital assets	4,049,984	3,894,191
Less: Accumulated Depreciation	(922,036)	(863,163)
Deferred contributions	(167,914)	(170,183)
	<u>2,960,034</u>	<u>2,860,845</u>
Investment in Capital Assets	<u>\$ 2,694,151</u>	<u>\$ 2,518,710</u>

See accompanying notes to the consolidated financial statements

**Town of Oxford
Schedule of Consolidated Segmented Disclosure**

Year Ended March 31, 2018

	General government services	Protective services	Transportation services	Environmental health services	Public health services	Environmental development services	Recreation and cultural services	Water utility	Total
Revenue									
Taxes	\$ 1,505,732	\$ -	\$ -	\$ 118,003	\$ -	\$ -	\$ -	\$ -	\$ 1,623,735
Payments in lieu of taxes	46,793	-	-	-	-	-	-	-	46,793
Services provided to other governments	-	55,330	-	13,217	-	-	-	-	68,547
Sales of services	20	-	-	-	-	-	-	-	53,814
Other revenue from own sources	57,378	161	32,000	10,913	17,626	155	-	-	133,645
Unconditional transfers from other governments	180,729	1,000	-	-	-	-	-	-	181,729
Conditional transfers from other governments	105,242	10,000	-	-	-	-	48,711	2,875	166,828
Water rates	-	-	-	-	-	-	-	370,887	370,887
	<u>1,895,894</u>	<u>66,491</u>	<u>32,000</u>	<u>142,133</u>	<u>17,626</u>	<u>155</u>	<u>117,917</u>	<u>373,762</u>	<u>2,645,978</u>
Expenditures									
Salaries, wages and benefits	216,300	28,000	146,302	63,164	-	9,563	88,626	145,950	697,905
Contracted services	61,766	518,155	-	53,052	-	24,523	-	-	657,496
Other operating	93,202	102,919	113,947	92,236	33,805	22,811	161,184	215,137	835,241
Other Boards and Agencies	18,421	-	-	-	-	-	8,448	-	26,869
Interest	8,811	15,004	17,508	-	1,100	-	3,160	20,019	65,602
Amortization	23,560	50,236	138,481	71,311	6,879	-	30,615	59,195	380,277
	<u>422,060</u>	<u>714,314</u>	<u>416,238</u>	<u>279,763</u>	<u>41,784</u>	<u>56,897</u>	<u>292,033</u>	<u>440,301</u>	<u>2,663,390</u>
Annual Surplus	\$ 1,473,834	\$ (647,823)	\$ (384,238)	\$ (137,630)	\$ (24,158)	\$ (56,742)	\$ (174,116)	\$ (66,539)	\$ (17,412)

See accompanying notes to the consolidated financial statements

TOWN OF OXFORD

NON-CONSOLIDATED FINANCIAL STATEMENTS

(unaudited - See Advisory to Readers, P. 1)

MARCH 31, 2018

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ADVISORY TO READERS

These Non-Consolidated Financial Statements of the Town of Oxford have been prepared by management. They have been prepared to assist readers in understanding the financial results of individual funds of the Town. They are not in accordance with Public Sector Accounting Standards because they are presented on a non-consolidated basis. Treatment of capital funding from senior levels of government is deferred and amortized in the Water Utility and matched with capital expenditures in the General Operating fund, which is also not in accordance with Public Sector Accounting Standards. There is no supplementary note disclosure in these non-consolidated financial statements.

These financial statements have not been audited by any external parties. Accordingly, they should not be relied upon for any purpose. Readers are strongly encouraged to also read the Consolidated Financial Statements which have been audited by registered municipal auditors.



Kevin M. Matheson, CPA CA
Former Interim Chief Administrative Officer

Town of Oxford
General Operating Fund
Statement of Financial Activities
(unaudited - prepared by management)
Year Ended March 31

	<u>Budget</u>	<u>2018 Actual</u>	<u>2017 Actual</u>
Revenue			
Taxes	\$ 1,646,306	\$ 1,641,752	\$ 1,679,497
Grants in lieu of taxes	48,380	46,793	60,393
Services provided to other governments	55,000	55,330	54,350
Sale of services	44,250	53,814	47,381
Other revenue from own sources	65,285	86,606	70,106
Unconditional transfers from other governments	182,000	181,729	181,996
Conditional transfers from other governments	139,312	66,567	28,210
	<u>2,180,533</u>	<u>2,132,591</u>	<u>2,121,933</u>
Expenditures			
General government services	307,171	398,377	335,392
Protective services	797,882	779,485	764,087
Transportation services	306,420	277,757	277,647
Environmental health services	202,480	186,356	182,717
Public health services	39,825	34,905	37,062
Environmental development services	62,000	56,897	34,609
Recreation and cultural services	216,113	261,418	254,974
	<u>1,931,891</u>	<u>1,995,195</u>	<u>1,886,488</u>
Operating surplus	248,642	137,396	235,445
Transfers from (to) own funds	(248,642)	(199,917)	(235,445)
Extraordinary items	<u>-</u>	<u>-</u>	<u>-</u>
Annual Surplus/(Deficit)	<u>-</u>	(62,521)	-
Accumulated surplus, beginning of year		-	10,195
Transfer to reserve		<u>-</u>	<u>(10,195)</u>
Accumulated surplus, end of year		<u>\$ (62,521)</u>	<u>\$ -</u>

(See Advisory to Readers - Page 1)

Town of Oxford
General Operating Fund
Statement of Financial Position
(unaudited - prepared by management)

3

March 31	2018	2017
Financial Assets		
Cash & cash equivalents	\$ 400	\$ 228,640
Receivables		
Taxes and sewer rates (net of valuation allowance)	40,648	52,396
Other (net of valuation allowances)	12,321	14,146
Government of Canada	43,937	17,371
Province of NS	5,670	3,027
Own funds		
Water Operating	206,906	10,250
Water Capital	3,494	
Special Reserve - Gas Tax	2,447	-
	<u>315,823</u>	<u>325,830</u>
Liabilities		
Bank indebtedness	14,573	
Trade payables and accruals	150,973	253,713
Source deductions	33,705	
Own funds		
General Capital	-	35,427
Special Reserve - Operating	98,930	70,441
Special Reserve - Capital	98,777	
Deferred revenue	6,300	6,800
	<u>403,258</u>	<u>366,381</u>
Net Financial Assets (Liabilities)	<u>(87,435)</u>	<u>(40,551)</u>
Non-Financial Assets		
Inventories of supplies and materials, at cost	5,446	5,446
Prepaid expenses	19,468	35,105
	<u>24,914</u>	<u>40,551</u>
Accumulated Surplus	<u>\$ (62,521)</u>	<u>\$ -</u>

On behalf of the Town

Mayor

Chief Administrative Officer

Town of Oxford
General Operating Fund
Schedules to Statement of Financial Activities
(unaudited - prepared by management)
Year Ended March 31

4

	<u>Budget</u>	<u>2018 Actual</u>	<u>2017 Actual</u>
Revenue			
Taxes			
Residential	\$ 735,000	\$ 733,709	\$ 723,944
Commercial			
Based on Assessment	1,012,000	1,010,357	822,368
Special Agreements		-	235,146
Resource			
Taxable Assessment	9,206	10,435	9,206
Forestry under 50,000 acres	180	182	179
Sewer Rates	119,300	118,003	118,203
Based on Revenue - BellAliant	3,920	3,759	3,921
Nova Scotia Power - HST Rebate	8,200	9,613	8,119
	<u>1,887,806</u>	<u>1,886,058</u>	<u>1,921,086</u>
Less: collected for other governments			
Education	(208,500)	(209,527)	(208,554)
Corrections	(15,000)	(14,952)	(15,035)
Public Housing	(18,000)	(19,827)	(18,000)
	<u>\$ 1,646,306</u>	<u>\$ 1,641,752</u>	<u>\$ 1,679,497</u>
Grants in Lieu of Taxes			
Federal Government Agencies	\$ 25,080	\$ 23,950	\$ 31,076
Provincial Government	13,800	13,462	17,390
Provincial Government Agencies	9,500	9,381	11,927
	<u>\$ 48,380</u>	<u>\$ 46,793</u>	<u>\$ 60,393</u>
Services Provided to Other Governments			
Municipality of County of Cumberland - Fire Protection	\$ 55,000	\$ 55,330	\$ 54,350
Sales of Services			
General Government - Tax Certificates	\$ 100	\$ 20	\$ 60
Recreation			
Ice rentals	32,000	40,144	33,799
Program registrations	12,150	13,650	13,522
	<u>\$ 44,250</u>	<u>\$ 53,814</u>	<u>\$ 47,381</u>

(See Advisory to Readers - Page 1)

Town of Oxford
General Operating Fund
Schedules to Statement of Financial Activities
(unaudited - prepared by management)
Year Ended March 31

5

	<u>Budget</u>	<u>2018 Actual</u>	<u>2017 Actual</u>
Revenue (cont'd)			
Other Revenue from Own Sources			
Licences and Permits	\$ 550	\$ 155	\$ 215
Fines	300	161	161
Rent	26,900	25,526	26,659
Other Concessions - Heritage Gas	17,035	17,036	16,802
Interest on investments	3,500	3,202	3,117
Interest on taxes	15,000	25,114	20,990
Special events	2,000	15,412	2,162
	<u>\$ 65,285</u>	<u>\$ 86,606</u>	<u>\$ 70,106</u>
Unconditional Transfers from Other Governments			
Provincial Government			
Equalization	178,200	178,171	178,171
Farm Acreage	2,800	2,558	2,825
Civic Numbering	1,000	1,000	1,000
	<u>\$ 182,000</u>	<u>\$ 181,729</u>	<u>\$ 181,996</u>
Conditional Transfers from Other Governments			
Federal Government	\$ 3,300	\$ 3,041	\$ 3,210
Provincial Government	106,012	28,526	15,000
County of Cumberland	25,000	25,000	-
Oxford Firefighters Association	5,000	10,000	10,000
	<u>\$ 139,312</u>	<u>\$ 66,567</u>	<u>\$ 28,210</u>
Expenditures			
General Government Services			
Legislative			
Mayor			
Remuneration	\$ 9,000	\$ 9,416	\$ 9,236
Expenses	2,000	1,045	1,231
Council			
Remuneration	25,200	24,531	24,881
Expenses	4,000	5,437	5,447

(See Advisory to Readers - Page 1)

Town of Oxford
General Operating Fund
Schedules to Statement of Financial Activities
(unaudited - prepared by management)
Year Ended March 31

	<u>Budget</u>	<u>2018 Actual</u>	<u>2017 Actual</u>
Expenditures (cont'd)			
General Government Services (cont'd)			
Administrative	214,575	289,488	203,406
Audit	10,200	20,132	10,157
Tax Appeals	-	-	14,077
Transfer for Assessment Services	18,421	18,421	18,465
Interest on term debt	3,100	3,064	3,614
Other interest and bank charges	7,500	5,624	7,651
Valuation allowance for taxes	-	(739)	10,000
Valuation allowance - other	-	2,200	-
Elections	-	4,800	9,159
Grants to organizations	13,175	14,958	18,068
	<u>\$ 307,171</u>	<u>\$ 398,377</u>	<u>\$ 335,392</u>
Protective Services			
Police Protection	\$ 495,300	\$ 497,894	\$ 479,592
Crossing Guards	12,200	13,200	12,987
Water Supply and Hydrants	115,407	115,407	112,000
Fire Protection	120,565	102,916	106,581
Emergency measures	6,050	5,120	5,806
Interest on term debt	15,560	15,004	16,731
Protective inspections	12,000	12,000	12,000
Animal control	2,000	(1,390)	-
Administration	18,800	19,334	18,390
	<u>\$ 797,882</u>	<u>\$ 779,485</u>	<u>\$ 764,087</u>
Transportation Services			
Roads and Streets	\$ 282,920	\$ 254,676	\$ 256,700
Street Lighting	6,600	5,573	7,118
Interest on term debt	16,900	17,508	13,829
	<u>\$ 306,420</u>	<u>\$ 277,757</u>	<u>\$ 277,647</u>
Environmental Health Services			
Sewage Collection and Disposal	\$ 97,000	\$ 78,951	\$ 89,678
Solid Waste Disposal	105,480	107,405	93,039
	<u>\$ 202,480</u>	<u>\$ 186,356</u>	<u>\$ 182,717</u>

(See Advisory to Readers - Page 1)

Town of Oxford
General Operating Fund
Schedules to Statement of Financial Activities
(unaudited - prepared by management)
Year Ended March 31

	<u>Budget</u>	<u>2018 Actual</u>	<u>2017 Actual</u>
Expenditures (cont'd)			
Public Health Services			
Medical Centre Operating Costs	\$ 38,725	\$ 33,810	\$ 35,844
Interest on term debt	1,100	1,095	1,218
	<u>\$ 39,825</u>	<u>\$ 34,905</u>	<u>\$ 37,062</u>
Environmental Development Services			
Town of Amherst - Planning services	\$ 16,000	\$ 16,190	\$ 16,111
Transfer to Cumberland Business Connector	10,000	8,333	1,576
Other Community Development	25,000	21,275	4,981
Beautification	11,000	11,099	11,941
	<u>\$ 62,000</u>	<u>\$ 56,897</u>	<u>\$ 34,609</u>
Recreation and Cultural Services			
Arena	\$ 115,930	\$ 148,772	\$ 147,031
Ballfield	1,000	1,129	375
Theatre	15,675	10,339	24,742
Programs and administration	60,800	77,705	60,703
Other	1,100	1,883	682
Interest on term debt	3,160	3,160	3,670
Library - local branch	10,000	9,982	10,091
Transfer to Regional Library	8,448	8,448	7,680
	<u>\$ 216,113</u>	<u>\$ 261,418</u>	<u>\$ 254,974</u>
Transfers from (to) own funds			
General Capital			
Principal repayment of debt	\$ (255,000)	\$ (261,837)	\$ (224,000)
Capital expenditures from revenue	-	(22,701)	-
Amortization of debenture discount		(379)	
Special Operating Reserve	6,358	85,000	(73,550)
Gas Tax Reserve	-	-	62,105
	<u>\$ (248,642)</u>	<u>\$ (199,917)</u>	<u>\$ (235,445)</u>

(See Advisory to Readers - Page 1)

Town of Oxford
General Capital Fund
Statement of Financial Position
(unaudited - prepared by management)
March 31

8

	2018	2017
Financial Assets		
Receivables		
Own funds		
General Operating Fund	\$ -	\$ 35,427
Liabilities		
Long-term debt		
Capital lease obligation	102,059	-
Municipal Finance Corporation	<u>1,349,900</u>	<u>1,604,900</u>
	<u>1,451,959</u>	<u>1,604,900</u>
Net Financial Assets (Liabilities)	<u>(1,451,959)</u>	<u>(1,569,473)</u>
Non-Financial Assets		
Tangible capital assets	11,231,091	10,909,795
Accumulated allowance for depreciation	<u>(5,564,330)</u>	<u>(5,243,622)</u>
	<u>5,666,761</u>	<u>5,666,173</u>
Investment in Capital Assets	<u>\$ 4,214,802</u>	<u>\$ 4,096,700</u>

On behalf of the Town

Mayor

Chief Administrative Officer

(See Advisory to Readers - Page 1)

Town of Oxford
General Capital Fund
Statement of Investment in Capital Assets
(unaudited - prepared by management)
Year Ended March 31

9

	2018	2017
Balance, beginning of year	<u>\$ 4,096,700</u>	<u>\$ 4,108,681</u>
Add:		
Term debt retired	261,837	224,000
Gain on disposal of fixed assets	32,000	10,726
Grants - Efficiency NS	5,670	-
Grants - Other		5,000
Transfers from own funds		
Capital from operations	22,701	-
Transfer from operating reserves	27,661	41,350
Transfer from gas tax reserve	88,936	-
	<u>438,805</u>	<u>281,076</u>
Less:		
Amortization of tangible capital assets	(320,703)	(284,448)
Transfers to own funds		
Transfer to capital reserve	-	(8,609)
	<u>(320,703)</u>	<u>(293,057)</u>
Balance, end of year	<u>\$ 4,214,802</u>	<u>\$ 4,096,700</u>

(See Advisory to Readers - Page 1)

Town of Oxford
Water Operating Fund
Statement of Financial Position
(unaudited - prepared by management)
March 31

10

	2018	2017
Financial Assets		
Cash & cash equivalents	\$ 15,143	\$ 11,715
Receivables		
Consumer rates (net of valuation allowance)	79,214	90,323
Government of Canada	8,366	8,302
Own funds		
Water capital	<u>29,423</u>	<u>-</u>
	<u>132,146</u>	<u>110,340</u>
Liabilities		
Payables and accruals	5,358	31,679
Own funds		
Water capital	-	89,272
General operating	206,906	10,248
Special reserve - operating	<u>40,000</u>	<u>40,000</u>
	<u>252,264</u>	<u>171,199</u>
Net Financial Assets (Liabilities)	<u>(120,118)</u>	<u>(60,859)</u>
Non-Financial Assets		
Inventories of supplies and materials, at cost	23,591	23,591
Prepaid expenses	2,920	2,503
Debenture discount	<u>2,772</u>	<u>3,094</u>
	<u>29,283</u>	<u>29,188</u>
Accumulated Surplus (Deficit)	<u>\$ (90,835)</u>	<u>\$ (31,671)</u>

On behalf of the Town

Mayor

Chief Administrative Officer

(See Advisory to Readers - Page 1)

Town of Oxford
Water Operating Fund
Statement of Financial Activities
(unaudited - prepared by management)
Year Ended March 31

11

		2018		2017
	Budget	Actual	Actual	
Operating revenue				
Metered sales	\$ 411,700	\$ 368,046	\$ 403,996	\$ 43,654
Flat rate sales	1,950	2,439	1,947	
Public fire protection	115,207	115,407	112,000	
Sale of services	250	202	300	
Sprinkler service	200	200	200	
Conditional transfers from other governments	-	2,875	-	
	<u>529,307</u>	<u>489,169</u>	<u>518,443</u>	
Expenditures				
Power and pumping	97,000	157,705	101,156	
Transmission and distribution	88,750	77,536	80,952	
Administration and general	119,150	107,282	105,320	
Depreciation, net of amortization of deferred contributions	46,778	56,604	54,459	
Taxes	22,152	18,033	22,152	
Purification	23,500	24,048	31,619	
	<u>397,330</u>	<u>441,208</u>	<u>395,658</u>	
Operating profit	<u>131,977</u>	<u>47,961</u>	<u>122,785</u>	
Non-operating revenue				
Interest on overdue accounts	5,000	3,954	6,637	
Recovery of accounts and adjustments	-	2,262	-	
	<u>5,000</u>	<u>6,216</u>	<u>6,637</u>	
Non-operating expenditures				
Debt charges				
Principal	93,000	93,000	50,000	
Interest	15,050	15,013	16,418	
Bank charges	500	5,006	848	
Amortization of debenture discount	-	322	121	
	<u>108,550</u>	<u>113,341</u>	<u>67,387</u>	
Annual Surplus/(Deficit)	<u>\$ 28,427</u>	(59,164)	62,035	
Accumulated surplus, beginning of year		(31,671)	(93,706)	
Accumulated surplus, end of year		<u>\$ (90,835)</u>	<u>\$ (31,671)</u>	

(See Advisory to Readers - Page 1)

Town of Oxford
Water Capital Fund
Statement of Financial Position
(unaudited - prepared by management)

12

March 31	2018	2017
Financial Assets		
Cash	\$ 70,503	\$ 47,523
Short term investments	283,531	280,891
Due from own funds		
Water Operating	-	89,272
	<u>354,034</u>	<u>417,686</u>
Financial Liabilities		
Due to own funds		
Special Reserve fund - Water Capital	-	79,821
Water Operating	29,423	
General Operating	3,494	
Long-term debt	<u>587,000</u>	<u>680,000</u>
	<u>619,917</u>	<u>759,821</u>
Net Financial Liabilities	<u>(265,883)</u>	<u>(342,135)</u>
Non-financial Assets		
Tangible capital assets	4,049,984	3,894,191
Less: Accumulated Depreciation	(922,036)	(863,163)
Deferred contributions	<u>(167,914)</u>	<u>(170,183)</u>
	<u>2,960,034</u>	<u>2,860,845</u>
Investment in Capital Assets	<u>\$ 2,694,151</u>	<u>\$ 2,518,710</u>

On behalf of the Town

Mayor

Chief Administrative Officer

(See Advisory to Readers - Page 1)

Town of Oxford
Water Capital Fund
Statement of Investment in Capital Assets
(unaudited - prepared by management)
Year Ended March 31

13

	2018	2017
Balance, beginning of year	\$ 2,518,710	\$ 2,547,043
Interest revenue	2,670	1,488
Service charges	(50)	
Term debt retired	93,000	50,000
Transfer from (to) Special Reserve - Water capital	<u>79,821</u>	<u>(79,821)</u>
Balance, end of year	<u>\$ 2,694,151</u>	<u>\$ 2,518,710</u>

Statement of Deferred Contributions
(unaudited - prepared by management)
Year Ended March 31

	2018	2017
Balance, beginning of year	\$ 170,183	\$ -
Clean Water & Wastewater Fund	-	170,183
Amortization	<u>(2,269)</u>	<u>-</u>
Balance, end of year	<u>\$ 167,914</u>	<u>\$ 170,183</u>

Statement of Continuity of Depreciation Funds
(unaudited - prepared by management)
Year Ended March 31

	2018	2017
Balance, beginning of year	\$ 337,865	\$ 281,918
Interest, net of service charges	2,620	1,488
Current depreciation	56,604	54,459
Purchase of capital assets	<u>(75,972)</u>	<u>-</u>
	<u>\$ 321,117</u>	<u>\$ 337,865</u>
Comprised of		
Cash	70,503	47,523
Short term investment	283,531	280,891
Due from (to) General Operating	(3,494)	-
Due from (to) Water Operating	<u>(29,423)</u>	<u>9,451</u>
	<u>\$ 321,117</u>	<u>\$ 337,865</u>

Town of Oxford
Special Reserve Fund
Statement of Financial Position
(unaudited - prepared by management)
March 31

	2018				2017	
	<u>Operating</u>	<u>Gas Tax</u>	<u>Capital</u>	<u>Water Capital</u>	<u>Total</u>	<u>Total</u>
Financial Assets						
Cash	\$ 64,821	\$ 48,332	\$ -	\$ -	\$ 113,153	\$ 347,236
Due from own funds						
General Operating	98,930	-	98,777	-	197,707	73,550
Water Capital	-	-	-	-	-	79,821
Water Operating	40,000	-	-	-	40,000	40,000
	<u>203,751</u>	<u>48,332</u>	<u>98,777</u>	<u>-</u>	<u>350,860</u>	<u>540,607</u>
Financial Liabilities						
Due to own funds						
General Operating	-	2,447	-	-	2,447	3,109
Water Capital	-	-	-	-	-	-
	<u>-</u>	<u>2,447</u>	<u>-</u>	<u>-</u>	<u>2,447</u>	<u>3,109</u>
Fund Balance	<u>\$ 203,751</u>	<u>\$ 45,885</u>	<u>\$ 98,777</u>	<u>\$ -</u>	<u>\$ 348,413</u>	<u>\$ 537,498</u>

On behalf of the Town

Mayor

Chief Administrative Officer

(See Advisory to Readers - Page 1)

Town of Oxford
Special Reserve Fund
Statement of Financial Activities
(unaudited - prepared by management)
March 31

	2018				2017	
	<u>Operating</u>	<u>Gas Tax</u>	<u>Capital</u>	<u>Water Capital</u>	<u>Total</u>	<u>Total</u>
Fund Balance, beginning of year	<u>\$ 315,953</u>	<u>\$ 43,132</u>	<u>\$ 98,592</u>	<u>\$ 79,821</u>	<u>\$ 537,498</u>	<u>\$ 367,319</u>
Proceeds from						
Gas tax Funds received	-	91,716	-	-	91,716	91,012
Interest	555	-	185	-	740	3,198
Equipment sales	-	-	-	-	-	10,500
Land sale	-	-	-	-	-	8,604
Transfers from						
Water capital fund	-	-	-	-	-	79,821
Surplus	-	-	-	-	-	83,745
	<u>555</u>	<u>91,716</u>	<u>185</u>	<u>-</u>	<u>92,456</u>	<u>276,880</u>
Bank charges	96	27			123	138
Transfers to						
General Operating	85,000				85,000	65,214
General Capital	27,661	88,936	-		116,597	41,349
Water Capital	-	-	-	79,821	79,821	-
	<u>112,757</u>	<u>88,963</u>	<u>-</u>	<u>79,821</u>	<u>281,541</u>	<u>106,701</u>
Fund Balance	<u>\$ 203,751</u>	<u>\$ 45,885</u>	<u>\$ 98,777</u>	<u>\$ -</u>	<u>\$ 348,413</u>	<u>\$ 537,498</u>

(See Advisory to Readers - Page 1)

Town of Oxford
Supplementary Financial Information
(unaudited)
March 31, 2018

Variance Analysis

General Operating

Revenue

Gas Tax Revenue	(91,012)	Not permitted to use for operations
Firefighters contribution	5,000	10 vs 5
Arena Ice Rentals	8,144	Usage up; cost up more
Interest on Taxes	10,114	Enforcing collection of interest
Recreation Special Events	13,412	Revenue and expense variances offset
Transfer from Operating reserve	78,462	To cover CAO transitional costs
	<u>24,120</u>	

Expenditure

General Administration	(74,913)	Transition issues
Arena Operations	(32,842)	Maintenance and electricity
Capital from Revenue	(22,701)	Capital and operating budgets not tied into each other
Recreation Programming	(16,905)	Revenue and expense variances offset
Audit	(9,932)	Transition issues, special work
Debt repayment	(6,837)	Principal on backhoe lease
Elections	(4,800)	Byelection unbudgeted
Police Protection	(2,594)	increase more than originally planned
Animal Control	3,390	Over accruals in prior years
Other Community Development	3,725	Internal and Connector combined
Medical Centre	4,915	Budget was increased too much and actuals were less than prior
Theatre Operations	5,336	Most expenses categories less than budget
Fire Protection	17,649	Fewer repairs and purchases of equipment and vehicles
Sewage	18,049	Significant less maintenance required
Roads & Streets	28,244	30K of capital included in operating budget
	<u>(90,216)</u>	

Sum of significant variances (66,096)

Net of variances < \$2,500 (3,575)

Operating Deficit \$ (62,521)

Water Operating

Revenue

Metered sales	(43,654)	refunds of overbillings on Mutli unit buildings
Conditional transfers	2,875	Assistance for road to wells
	<u>(40,779)</u>	

Expenditure

Power and Pumping	(60,705)	Problems with one of pumps at well site
Depreciation	(9,826)	Did not budget depreciation on new capital
Bank Charges	(4,506)	Weren't charged properly prior to 18-19
Taxes	4,119	Reassessment by PVSC
Transmission & Distribution	11,186	May be some allocation issues with pumping
Administration and general	11,868	
	<u>(47,864)</u>	

Sum of significant variances (88,643)

Net of variances < \$2,500 1,052

(87,591)

Budgeted surplus 28,427

Actual deficit (59,164)

(87,591)

Town of Oxford
 Supplementary Financial Information
 (unaudited)
 March 31, 2018

Consolidation reconciliation of Annual Surplus/Defecit

Per Non-consolidated financial statements

Annual Deficit - General Operating	p.2	(62,521)
Annual Deficit - Water Operating	p.11	(59,164)
Increase in equity - General Capital	p.9	118,102
Increase in equity - Water Capital	p.13	175,441
Reduction in reserves	p.15	<u>(189,085)</u>
		<u>(17,227)</u>

CJSMA

Increase in equity of CJSMA		11,001
Adjustment of equity percentage CJSMA		<u>(8,917)</u>
		<u>2,084</u>

Accounting Policy Adjustment

Amortization of Government Assistance - Water		<u>(2,269)</u>
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Per Consolidated financial statements

Annual deficit	p.4	<u><u>(17,412)</u></u>
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Town of Oxford
Supplementary Financial Information
(unaudited)
March 31, 2018

Variance Analysis

General Operating

Revenue

Gas Tax Revenue	(91,012)	Not permitted to use for operations
Firefighters contribution	5,000	10 vs 5
Arena Ice Rentals	8,144	Usage up; cost up more
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Recreation Special Events	13,412	Revenue and expense variances offset
Transfer from Operating reserve	<u>78,462</u>	To cover CAO transitional costs
	<u>24,120</u>	

Expenditure

General Administration	(74,913)	Transition issues
Arena Operations	(32,842)	Maintenance and electricity
Capital from Revenue	(22,701)	Capital and operating budgets not tied into each other
Recreation Programming	(16,905)	Revenue and expense variances offset
Audit	(9,932)	Transition issues, special work
Debt repayment	(6,837)	Principal on backhoe lease
Elections	(4,800)	Byelection unbudgeted
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Animal Control	3,390	Over accruals in prior years
Other Community Development	3,725	Internal and Connector combined
Medical Centre	4,915	Budget was increased too much and actuals were less than prior
Theatre Operations	5,336	Most expenses categories less than budget
Fire Protection	17,649	Fewer repairs and purchases of equipment and vehicles
Sewage	18,049	Significant less maintenance required
Roads & Streets	<u>28,244</u>	30K of capital included in operating budget

(90,216)

Sum of significant variances (66,096)

Net of variances < \$2,500 (3,575)

Operating Deficit \$ (62,521)

Water Operating

Revenue

Metered sales	(43,654)	refunds of overbillings on Mutli unit buildings
Conditional transfers	<u>2,875</u>	Assistance for road to wells
	<u>(40,779)</u>	

Expenditure

Power and Pumping	(60,705)	Problems with one of pumps at well site
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Taxes	4,119	Reassessment by PVSC
Transmission & Distribution	11,186	May be some allocation issues with pumping
Administration and general	<u>11,868</u>	

(47,864)

Sum of significant variances (88,643)

Net of variances < \$2,500 1,052

(87,591)

Budgeted surplus 28,427

Actual deficit (59,164)

(87,591)

Town of Oxford
Supplementary Financial Information
(unaudited)
March 31, 2018

Consolidation reconciliation of Annual Surplus/Defeicit

Per Non-consolidated financial statements

Annual Deficit - General Operating	p.2	(62,521)
Annual Deficit - Water Operating	p.11	(59,164)
Increase in equity - General Capital	p.9	118,102
Increase in equity - Water Capital	p.13	175,441
Reduction in reserves	p.15	<u>(189,085)</u>
		<u>(17,227)</u>

CJSMA

Increase in equity of CJSMA		11,001
Adjustment of equity percentage CJSMA		<u>(8,917)</u>
		<u>2,084</u>

Accounting Policy Adjustment

Amortization of Government Assistance - Water		<u>(2,269)</u>
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Per Consolidated financial statements

Annual deficit	p.4	<u><u>(17,412)</u></u>
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REQUEST FOR DECISION
Conveyance of Property: Crescent Drive
#011-2018

Date: 15 November 2018	Subject: Conveyance of Property
Proposal Attached:	Submitted by: Rachel Jones, Chief Administrative Officer

Proposal:	That Town Council accept a conveyance of property from the Bragg Lumber Company, Document No. 112721791 recorded on June 8, 2018 in the Land Registration Office for Cumberland County, for the purpose of a road extension and that the property is now part of Crescent Drive.
Background:	<p>A Plan of Subdivision was previously approved and created to provide a building lot at the end of Crescent Drive for a residential building lot, with a piece of the lot conveyed to the Town indicating the purpose of the parcel is for a street extension.</p> <p>There are two requirements of Council through the Municipal Government Act relating to this issue. First, section 308(3) provides that “No road, or allowance for a road, becomes a street until the council formally accepts the road or allowance, or the road or allowance is vested in the municipality according to law.” Secondly, per Section 313(2), the MGA states when a street is laid out, opened, or expanded, a survey plan shall be filed in the registry.</p> <p>A motion of Council is required to accept the conveyance and should reference the Document Number of the Subdivision Plan to fulfill the requirements of the MGA. Construction on the home has been started and municipal services have been installed to the property. The deed is being registered which will vest the road extension to the Town of Oxford.</p>
Benefits:	
Disadvantages:	

Options:	
Required Resources:	Funds to connect the services and legal fees to register the deed.
Source of Funding:	Capital funds to install municipal services, and general operating funds for legal fees.
Sustainability Implications: (Environmental, Social, Economic and Cultural)	
Workplan Implications (now/future):	
Communication Plan:	
Staff Comments/ Recommendations:	
CAO's Review/ Comments:	This closes the loop on this matter which was previously agreed upon by Council, ensuring that the deed is now registered to the Town and ownership of the road extension is clear.

CAO Initials: RLJ

Target Decision Date: 19 November 2018



CEDO Monthly Report (based on approved Workplan categories):

Highlights: October 10 – November 8, 2018 (inclusive)

Promotion:

- “What’s Happening in Oxford” news article with picture in November 7 Amherst News (print/website), on town website and Facebook
- Met with CAO and Corey to discuss plan for newsletter and community calendar distribution including new deadlines; I am to send out a newsletter bi-monthly (beginning November); newsletter will be folded with the community calendar and sent out at no additional expense; I am to proof read the community calendar before distribution; What’s Happening in Oxford news articles will usually be written on the months when newsletters aren’t scheduled.
- Preliminary work on November newsletter
- Ads to Corey for November community calendar
- October 29: completed community calendar in Corey’s absence, arranged photocopying, in order to get it out before month end
- Gallery promotion: current and upcoming exhibit (various methods)
- Promotion of Oxford Photo Contest (various methods)
- Promotion through website (see Website report)
- Promotion of Boston Tree on social media, website, our library bulletin bd.; various other posts relevant to Town or community events/information that would be of interest to residents
- Face book:** The Town’s official site has 1084 members as of November 8 (an increase of 34 since my last report).
- Oxford as Wild Blueberry Capital of Canada: Planning for a Nov. – Dec. Facebook *Wild Blueberry Christmas* promo using library’s Oxley for which I’ve purchased a Santa Hat. Stay tuned.

Website:

Re-development: Photo Contest rules and online form created; worked with CAO and webmaster to finalize documents and it is now “live” on our website; obtained logo in format required from Carters and provided to webmaster

Other: Ongoing updates to the Community Events Calendar; news items posted on the main page; minutes, etc.

Support for Businesses and Business Development:

- Small Business Supper Series: created advertising; posters distributed; promoted through various other methods including mailing and personal contacts with businesses; 9 registrants to date; advertising will be ongoing for the January and February events; ongoing communication with partner, CBC.
- During October (when Small Business Week occurs) I visited and promoted a variety of Oxford businesses on fb
- Sent out a *Downtown Business Notes* newsletter to encourage businesses to offer specials/provide treats etc. on December 1 when the Lionettes will hold their annual Christmas in the Park event at Trinity United Church- this event brings many people into the community. I will support participating businesses by advertising on social media. Deadline for businesses to register with me is Nov. 14. Visited with several businesses to discuss.
- Tracked down and attended regular monthly meeting of economic development officers/Johnathan McClelland (CBC)
- Assisted an individual requesting information on business start-up
- Group email compiled for small businesses for which I have addresses
- FB congratulations to John Bragg on Order of NS

Liaison with organizations, services groups and school:

- Shared grant workshop info. with OPH; attended OPH meeting and suggested they host a community quilting bee (to provide an opportunity to bring citizens together and a quilt to sell tickets on to benefit the group). They will consider at their January meeting.
- Met with Legion President and created and posted a facebook ad for promotion of their Friday Night
- Contacted the Lionettes' President to share information on downtown initiative noted in previous section.
- Promoted various local community events on fb and website events calendar
- Email communication with Mathew regarding next Oxford Riverside Gallery Opening Night; concerns about not having access to bathroom at the September event. It would be great if Council members could commit to attending at least one exhibit to ensure bathroom access and to support this important asset to our community. The next event is November 23 – see the gallery website for dates of 2019 exhibits that are currently scheduled.
- Information on Small Business Supper Series and Photo Contest sent to OREC; Welcome Back posted on social media

Enhancing and promotion of Oxford's Downtown as an arts and culture hub (Concept only at this time)

- Met with Mary Stevenson to discuss her article, *How arts and culture inform and enhance community development*. Mary will write a shorter, simplified version of the article that could be used to generate community interest. Made notes following our discussion and shared with Mary and CAO.
- Phone meeting with Taylor Redmond, a Project Coordinator for the Municipality of Cumberland based in Parrsboro, who shared ideas for community events/engagement, discussed the arts community in Parrsboro. Shared the meeting report with CAO.
- CAO and I will meet to discuss this further

Annual Poetry Festival (April 27 & 28, 2019)

- poetry committee notes for June – September typed and distributed
- October 20 Committee meeting; follow up "to do's"; minutes typed and distributed

Providing additional opportunities to improve quality of life for residents/support businesses

- met briefly with Brent Noiles (Barry Patriquin's replacement at CANSA) – when he settles in he will set up a meeting
- met briefly with Beth Weatherbee, Can-U
- met briefly with HeeYeon Son, Brent's replacement at YReach
- 3 attended the Coffee Drop-ins (one new to the area)

Reporting and Budgeting

- Budget: reviewed expenditures relating to period when I was off; requested additional information; scheduled meeting with CAO to discuss
- Workplan drafted, reviewed by CAO, revised, approved

Participate in Strategic Planning

- met with Rick for update regarding related committees (Tourism, Cumberland Business Connector). I will be attending when he is not available.

Other:

- Met with Corey and CAO re: Arena advertising to increase revenue. As a result, I reviewed Corey's draft letter/sponsorship brochure, contacted Dave Clark regarding current TC entrance signage guidelines. When Corey sends out pkg., I will promote with businesses that I will be visiting in regard to other initiatives.
- staff meeting and brunch
- various citizen inquiries
- drafted preliminary information to inform discussion relating to possibility of hiring a student Events Coordinator for next summer

Respectfully submitted,
Ruthie Patriquin, Community Economic Development Officer

Recreation and Leisure Service Report
November 2018

Fun Hockey begun on October 22nd, we currently have 15 participants registered for the program. I only had 3 kids registered for the oldest group which was from 6:30-7:30. So I had moved them into one group to make it more efficient.

Our Christmas Parade will be on November 30th at 6:30. The theme this year is "It's a Blue Christmas". Registrations are already starting to coming in for the parade. There will be a free skate and hot chocolate following the parade at the arena, and as well Santa will be at Heritage Square to meet with all the kids and give out treats bags after the parade is finished. The following Saturday there will be a Christmas Movie played at the theater too. I had sent an email out to all of you, but also just wanted to mention that if you would like to help with this year's parade please just let me know.

I have been working to get donation letters out to all of the business in our community for donations for our free skates at the arena. Our free skates are Wednesday and Friday from 4:00-5:00 and Sunday's from 4:00-5:30. These donations help offset the cost of ice time and allow us to offer our public skates for free.

I have been taking requests for ice time rentals so far this year. There has been an average of about 20-30 hours of ice time booked each week so far.

Signs I had developed through the Heart & Stroke Foundation through their Walkability grant are now up throughout the Town. These signs highlight walking distances to public places within our town, I had a total of 9 signs made up. Also I had received more no smoking signs from the Community Health Boards and had them also placed at Town owned public spaces. Big thanks to Public Works Crew for getting those up.

I have been working with the Oxford Pioneer Heritage Club to support any senior programming or initiatives they are interested in. Recently we supported them with a paint night at the OPH Hall and as well helped them purchase music stands they could use for the Ukuleles lessons. This money had been remaining from a previous grant through the Dept of Seniors. Also I have been working with them regarding future programming; they are interested in having Pickle Ball at the school once the school is ready to book community groups into the gym. The school already has the equipment necessary for it.

On Thursday November 8th as part of our Learn 2 Lead workshop series, we are offering a informative session on the Long Term Athlete Development Model here in Oxford from 6:30-8:30 pm at the Oxford Fire Hall, as of right now we don't have many registered for the event. But hoping interest will pickup for we are able to offer a session like this.

Ruthie, Rachel, and I will be coming up with a plan to increase our signage within the arena and therefore increasing more revenue as well. As of right now many of these signs are outdated, so we are going to figure out a plan to have them updated and hopefully increase revenue to the arena.



Recreation, Leisure Services and Events Committee Meeting Report October 10, 2018

Present: Mayor Trish Stewart, Councillor Dawn Thompson, Corey Skinner

1. The meeting was called to order at 5:30 pm.
2. Minutes from the previous meeting were circulated via email prior and approved with no errors or omissions. Approval of the agenda was given.

3. Old Business

Terry Fox Run

Numbers were down from previous years. A discussion was had for Corey to reach out with the Collingwood leader and discuss the possible combining of the run.

Christmas Parade: Friday, November 30, "It's a Blue Christmas"

- Dawn is working on promoting the parade with businesses, groups and organizations in town and in surrounding areas;
- Trish looking after judges, to speak with Velma Wood;
- award plaques to be presented for display instead of money prizes;
- categories for judging are: best commercial, best organization, best theme and judges' choice;
- Trish to connect with Oxford Frozen Foods regarding parade and its theme;
- Corey to touch base with Cynthia Crowe and Michael Wilson regarding bands;
- Corey to touch base with Tory Rushton with regards to leading the parade via his bagpipes;
- Corey to send all of Council an email suggesting their help with the parade;
- Corey to speak with Wes with regards to hauling the Santa float;
- Corey to touch base with Shelly Mattinson with regards to the float decorations;
- treat bags will be the same as previous years;
- Corey to speak with Mary Lou with regards to Santa invite Corey to speak with Wes in regards to swapping out the white flood lights with blue lights for this year.

New Years Eve

With no extra monies in the budget at this time, it was felt that plans for New Year's Eve be put on hold. Discussion to take place with CAO and Council before budget decisions for 2019.

Blueberry Fest Paint Night

Tentatively rescheduled for Tuesday, November 27. Dawn to get CAO to request the use of the firehall for this event.

Fall/winter programs

- Corey has met with Bob Hunsley regarding senior programming for the OPH Club.
- Corey and the YMCA working together for after school programming for when the students return to OREC.

- Ice scheduled to go in the rink October 15, 2018 Registration for fun hockey to begin October 22 is underway. Cost for the season is \$100.
- Corey currently working on ice rentals and bookings for the arena.
- Learn2Lead workshops to be hosted between the Town and the Municipality of Cumberland for volunteers. Watch for advertisements of different workshops.

CIB Fundraiser

A discussion was had to host a “snowball draw” during the Christmas parade. This will be a 50/50 draw, drawn by Santa at the Heritage Square following the parade. Dawn to apply for the lottery license. Each to seek two people to help sell tickets during the parade. Selling time to begin at 5:30. Announcing of the winner will take place at the Heritage Square and at the public skate at the arena.

4. New Business

SPOOKERAMA

A public meeting was held where a group of volunteers have stepped forward to take over the organization of the event. This year Spookerama will take place at the Oxford Legion, 7pm to 11pm.

5. Correspondence

There was no correspondence to report.

6. Next meeting

With the CAO holding regular monthly staff meetings and Council expected to return to the Committee of the Whole structure, it was felt that decisions and direction will be taken care of at these times for recreation, leisure services and events. Duplicate discussions are not necessary; however, Trish and Dawn will still be available for Corey should he be looking for input.

Minutes taken by Councillor Dawn Thompson



Public Works Monthly Report

October 2018

Water breaks:

- 6685 Little River Road
- Upper Foundry Street

Rodded 5 Sewers

Water Meters read

Black & Macdonald installed two new street lights:

- Plant #1 entrance for OFF
- flood light at the Skate Park parking lot

Repaired the catch basin on Water Street

Installed water line to Adam Hiltz's new house on Crescent Avenue

Equipment prepared for winter maintenance

Discussion with CAO around capital budget and general maintenance requirements for next year

Respectfully submitted,

Wes Adshade
Public Works Supervisor

YMCA of Cumberland Board of Directors Meeting
Minutes – October 9, 2018

Present: Gerald Read, Henry Knol, Terry Farrell, Trina Clarke, Sheila Christie, Kent Leslie, Pam Chenhall, Liz Conrad, Joe Potter, Dave Clark

Regrets: Charlie Seymour, Dan Rector

Meeting called to order at 6:04 p.m.

Agenda Motion to approve the agenda as circulated. Moved by Henry, seconded by Sheila. Motion carried.

Minutes Motion to approve the minutes of September 11, 2018 as circulated. Moved by Liz, seconded by Sheila. Motion carried.

YMCA Highlight Jeff MacNeil presented on the Young Ambassador/Change Agent Program that he has been a participant in.

New Business

- AHA report 2017-2018. Trina talked about the fluctuations from year to year and what the reasons have been for that. The challenge of being in the red only comes when you don't know why. The margins are so minute at times with revenue sources that we will fluctuate from year to year. Trina explained movement on the indicators from the 2016-17 to 2017-18 report. Trina entertained questions.

Old Business

- Trina shared that she has given thank you notes to the respective managers to share with their team for all the cleaning and maintenance work done on the pool deck.
- Town of Amherst agreement – it was approved through council. Service agreements are transferring. Mark has negotiated the garbage contract. Next up is snow removal. Mark is working on these contracts. We are just waiting on the official signature on the agreement.
Agreement with Cumberland County is up on March 31, 2019. Trina has requested a meeting with Rene and staff to discuss the next agreement.
- Pre-Primary – re planned agreement with School Board on shared location. The Fire Marshall wanted \$20,000 worth of renovations on the proposed space. Where OREC is scheduled to reopen in November, the school board pulled out. All other possible locations have been exhausted. They will be up and running when OREC opens again. October 15 there is a meeting in Halifax re pre-primary and afterschool program with respect to what will be happening in the future.

CEO Report – as circulated. Trina noted the bank balance is inflated by the government wage grant. This has been a tight summer for the Y.

Next Meeting: Tuesday, November 13th at 6:00 p.m.

Motion to adjourn, moved by Joe.

Meeting adjourned at 6:49 p.m.

Respectfully submitted,

Pam Chenhall, Secretary