



TOWN OF OXFORD
Committee of the Whole Meeting
Town Hall – Council Chambers
Monday, 7 January 2019
6:00 PM

AGENDA

1. Call to Order
2. Approval of Agenda
3. Presentations
4. Approval of Previous Minutes
5. New Business
 - 4.1 RFD 001-2019 Capital and Operating Reserve Fund Policies – Paul Wills
 - 4.2 RFD 002-2019: Occupational Health and Safety Policy
 - 4.3 Employee Compensation Costs - Discussion
 - 4.4 NSFM Pilot Program to Remove CAP - Discussion
 - 4.5 All Saints Health Care Foundation Annual Report
6. Correspondence
7. In Camera
8. Adjournment



REQUEST FOR DECISION
Capital and Operating Reserve Policies
#001-2019

Date: 4 January 2019	Subject: Capital and Operating Reserve Policies
Proposal Attached: Yes	Submitted by: Rachel Jones, Chief Administrative Officer

Proposal:	That Committee of the Whole recommend to Council the approval of the Capital and Operating Reserve Policies.
Background:	<p>These policies are being presented as further work being completed in implementing the core best practices for financial management policies from the Municipal Finance Corporation. In advance of budget deliberations for the upcoming fiscal year, these policies seemed most relevant to bring forward for debate and consideration.</p> <p>Paul Wills will present the rationale and benefits around putting these policies in place.</p>
Benefits:	
Disadvantages:	
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:	

CAO Initials: RLJ

Target Decision Date: 21 January 2019

Town of Oxford

Capital Reserve Fund

Policy

Effective Date:

Approval by Council Resolution:

Statement

1. Planning today and saving incrementally for future capital expenditures will help address some of the long-term funding strategies for the Town and to ensure good financial and cash management for ongoing financial stability of the Town.
2. The Town of Oxford is required to establish and maintain a Capital Reserve Fund pursuant to Section 99 of the *Municipal Government Act*. The level of Capital Reserve Fund will be at least twenty per cent (20%) of regular general fund operating expenses plus amortization expenses.

Objectives

1. The purpose of maintaining adequate levels in the Capital Reserve Fund, in conjunction with investment and debt management policies, will inform decisions relating to long-range financial planning for capital projects to minimize debt servicing costs.

Principles

1. The minimum target for the capital reserve will be approximately 20% of the Town's operating expenses plus amortization expenses.
2. All reserve fund transactions should be transparent to the public. Amounts to be placed in the Capital Reserve Fund should be included in the annual budget.
3. The Capital Reserve Fund will be invested at a bank that the Town does business with.
4. It is intended that Council can revisit this policy in the future to amend the minimum balances as required.

Funding

1. Funds Required to be Placed in the Capital Reserve - Section 99 of the Municipal Government Act requires the following to be placed in the capital reserve fund:
 - a. the remaining funds of the capital reserve section of the special reserve funds;
 - b. funds received from the sale of property;
 - c. the proceeds from insurance resulting from loss or damage of property that is not used for replacement, repair or reconstruction of the property;
 - d. any surplus remaining from the sale of debentures that is not used for the purpose for which the debentures were issued;
 - e. proceeds received from the winding up of a municipal enterprise as defined in the Municipal Finance Corporation Act;

- f. any capital grant not expended in the year in which it was paid;
 - g. the current fiscal year's accrual for landfill closure and post-closure expenses;
 - h. amounts transferred to the fund by the council; and
 - i. balance in tax sale surplus account twenty years after the tax sale (Section 147).
2. Interest earned by the capital reserve fund (other than the portion relating to landfill closure and post closure costs) must also remain in that fund unless there is a special resolution of council which allows the interest to be taken into the general operating fund.
3. The monies received as part of the Gas Tax Rebate Program are to be recorded in the Capital Reserve Fund. As the monies are spent, they are to be transferred to the Capital Fund. Any unspent monies are to remain in the Capital Reserve Fund.

Uses

1. A withdrawal from the capital reserve fund may be used only for:
 - a. capital expenditures for which the municipality may borrow;
 - b. repayment of the principal portion of capital debt; and
 - c. landfill closure and post-closure costs that have been approved as conforming to the "Nova Scotia Standards and Guidelines Manual for Landfill" issued by the Department of the Environment.
2. Funds authorized to be withdrawn and used to acquire physical assets are to be transferred directly to the capital fund into which the purchased assets are to be placed.
3. Funds relating to landfill closure and post-closure costs are to be disbursed directly from the landfill reserve.
4. In order to bring the Capital Reserve Fund back to the minimum balance, the amount of the shortfall is to be included in the draft budget for the following fiscal year. During budget deliberations, Council can approve, amend or develop a phase in approach to balance the Reserve over a number of fiscal periods.

Application

1. This policy applies to the Capital Reserve Fund of the Town of Oxford.

Town of Oxford

Operating Reserve

Fund Policy

Effective Date:

Approval by Council Resolution:

Statement

1. Planning today and saving incrementally for unexpected future events will help mitigate the financial impact of major, nonrecurring or unforeseen expenditures on the Town's annual operating budget, as well as take advantage of unexpected opportunities to leverage external funding programs.
2. The Town of Oxford is committed to establishing and maintaining an Operating Reserve Fund. The level of Operating Reserve Fund will be at least twenty per cent (20%) of regular general fund operating revenues.

Objectives

1. The purpose of maintaining adequate levels in the Operating Reserve Fund is to mitigate current and future risks and to ensure stable tax rates. Operating reserves are a significant consideration in long-term financial planning and management.
2. In addition, Operating Reserve Funds will provide the Town with a budgetary option that can help mitigate the need to cut services or to raise taxes.

Principles

1. The minimum target for the operating reserve will be approximately 20% of the Town's operating revenues.
2. All operating surpluses will be transferred to the Operating Reserve Fund.
3. Any additional reserves created by the Town will have their purpose clearly defined in a Business Case. The Business Case must also include the source and application of funds, the expected time line and any appropriate maximum amount, and projected annual contributions, withdrawals, and balances.
4. All reserve fund transactions should be transparent to the public. Amounts to be placed in the Operating Reserve Fund should be included in the annual budget.
5. The Operating Reserve Fund will be invested at a bank that the Town does business with.
6. It is intended that Council can revisit this policy in the future to amend the minimum balances as required.

Uses

1. The operating reserve may be used to smooth significant fluctuations in operating expenditures and/or revenue loss which cannot be anticipated and are beyond the control of the organization. Council can use the fund for both operating and capital purposes.
2. Council may apply funds from the Operating Reserve Fund in the normal course of operations, but maintain the minimum approved balance, as follows:
 - a. Applied in the Annual Draft Operating Budget
 - b. Applied during Operating Budget Deliberations
 - c. Applied to other funds as part of budget deliberations
3. Council may apply funds from the Operating Reserve Fund which lowers the fund balance below the minimum approved balance, in an emergency situation, such as the following:
 - a. A protective services emergency, such as a flood condition, snow situation etc.
 - b. A required property purchase under an agreement.
 - c. A transfer of service/costs to the Town that could not be reasonably budgeted or foreseen.
 - d. A required payment under existing legislation that could not be foreseen, such as pension funding liability.
 - e. An emergency requiring repairs to a Town asset or to an asset supported by the Town.
 - f. A major revenue shortfall that could not be predicted.
4. The assumption under these situations is that there is no other funding source available, or other sources are ruled out. This also assumes that a review of the existing budget to take cost cutting measures in other areas will not have sufficient impact to mitigate the costs of an emergency situation.
5. In order to bring the Operating Reserve Fund back to the minimum balance, the amount of the shortfall is to be included in the draft budget for the following fiscal year. During budget deliberations, Council can approve, amend or develop a phase in approach to balance the Reserve over a number of fiscal periods.

Application

1. This policy applies to the Operating Reserve Fund of the Town of Oxford.



REQUEST FOR DECISION
Occupational Health & Safety Policy
#002-2019

Date: 4 January 2019	Subject: Occupational Health & Safety Policy
Proposal Attached: Yes	Submitted by: Rachel Jones, Chief Administrative Officer

Proposal:	That Committee of the Whole recommends to Council the approval of the Occupational Health & Safety Policy, as presented.
Background:	<p>The Town of Oxford has an OHS Manual that outlines safe work practices, hazard assessments, and a variety of items that constitute a strong safety program within the organization. There are several policies within the manual that are more administrative in nature, with the requirement only to have Council approve a broad policy statement around the importance of Occupational Health and Safety in our organization, and the requirement to review that policy on an annual basis (per the OHS legislation).</p> <p>The proposed policy incorporates some of the previous Town policy, and brings it to current day requirements.</p>
Benefits:	The policy confirms Council's commitment to safety in our organization and at all work sites, and gives the foundation for staff to review the larger manual to bring it up to date and make safety a strong part of our organizational culture.
Disadvantages:	None foreseen.
Options:	The OHS Act requires a policy to be in place for the organization.
Required Resources:	Staff time and budget support for training, PPE, renovations or maintenance to ensure a safe and healthy environment.
Source of Funding:	Annual operating and capital budgets.

Sustainability Implications: (Environmental, Social, Economic and Cultural)	A safe and healthy work environment decreases illness and injury for employees, promoting a more productive and positive work environment. It also manages any WCB or LTD premiums and claims that can have a negative impact on both the employer and employee. A strong safety culture makes our organization a good place to work and attracts/retains employees.
Workplan Implications (now/future):	Policies help to drive individual workplans through the impact of policy implementation.
Communication Plan:	Once any policy is approved by Council, this information is communicated to all staff to ensure awareness, answer any questions, and approved policies are posted on our website for public information.
Staff Comments/ Recommendations:	
CAO's Review/ Comments:	

CAO Initials: RLJ

Target Decision Date: 21 January 2019

**TOWN OF OXFORD
GENERAL ADMINISTRATION**

Subject: Occupational Health & Safety

Number:

Approved by: Council

Effective Date: January 22, 2019

Revision Date: Required Annually

Rationale

The following policy establishes the Town of Oxford's commitment to providing a safe and healthy work environment at all municipal work sites.

Policy Statement

1. The Town of Oxford, its employees, Council members, and contractors will comply with this policy and Nova Scotia's Occupational Health and Safety Act and Regulations.
2. The health and safety of the workplace is everyone's responsibility. The Town of Oxford, where possible, will minimize hazards in the workplace and ensure that employees are adequately equipped, trained, and supervised. The Town is dedicated to the objective of minimizing the possibility of injury and illness.
3. Personal protective equipment and control devices will be provided in relation to the job and task at hand to achieve as safe a work environment as possible, if the elimination of hazards is not reasonably practicable. The Town will train employees and supervisors on safe work procedures and practices, hazard identification, safe use of equipment, personal protective equipment (PPE), and other personal safety devices, and ensure that the facilities and equipment are safe.
4. Employees at every level are responsible and accountable for their own safety and the safety of others, including the public, when present at Town facilities and work sites. This includes following the policies and taking responsibility for their individual role in safety, as well as participating in safety initiatives and training opportunities as established in the Town's safety program. Managers and supervisors will be trained and are responsible for ensuring that employees follow this policy.
5. The Town recognizes and supports the employees' right and responsibility to work safely; refuse unsafe work; participate in hazard identification; report any hazardous condition, near-miss, injury, accident, or illness related to the workplace; and, encourage their participation in improving the health and safety of the workplace.
6. The Town of Oxford acknowledges that violence in the workplace is an occupational health and safety hazard that can cause physical and emotional harm. The Town views any acts of violence or threats of violence in the workplace as unacceptable.
7. In a recognized effort of consultation and cooperation between management, employees, supervisors and any OHS Committee that may be in operation, the Town commits to making health and safety part of our daily practice.
8. This Policy repeals and replaces all Occupational Health and Safety Policies previously approved by Town Council.

**The safety information in this policy does not take precedence over the Occupational Health and Safety Act. All employees should be familiar with the Occupational Health and Safety Act.*

Certification

I, Rachel L. Jones, Chief Administrative Officer of the Town of Oxford, do hereby certify that the policy of which the foregoing is a true copy was duly passed at a duly called meeting of the Town Council of the Town of Oxford held on the 21st day of January, 2019.

GIVEN under the hand of the Chief Administrative Officer and the corporate seal of the Town of Oxford this _____ day of _____, 2019.

Rachel L. Jones
Chief Administrative Officer

From: NSFM Info <Info@nsfm.ca>
Sent: December 11, 2018 2:51 PM
To: Tracy Verbeke
Cc: William Brooke; Betty MacDonald
Subject: INTEREST IN PILOT PROGRAM TO REMOVE CAP

December 11, 2018

TO: Mayors, Wardens, Clerks, CAOs, All Units
FR: Will Brooke, Policy Advisor, Nova Scotia Federation of Municipalities
RE: INTEREST IN PILOT PROGRAM TO REMOVE CAP

In November, NSFM members voted to pass a resolution on the capped assessment program (CAP). They asked for work to be done to investigate ways to phase out the CAP, and requested that the Province allow municipalities to undertake pilot projects to remove or phase out the CAP.

NSFM is interested in your input.

Would your municipality be interested in being considered for a pilot program to remove or phase out the CAP? Please send your replies and comments to wbrooke@nsfm.ca.

Responses will be tallied Friday, December 21st. Thank-you for your participation.

Kind regards,

Will

Will Brooke
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Policy Advisor, Nova Scotia Federation of Municipalities
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**NOVA SCOTIA
FEDERATION OF
MUNICIPALITIES**

Better government. Stronger communities.

All Saint's Health Care Foundation
Year end report for 2018

Well here it is, the close of 2018. All Saint's Health Care Foundation sent out their yearly brochure of which the Town of Oxford got at least one. If not let me know and one will be provided. That brochure gives a nice overview of what we have done and what we are about.

We also helped financially with the Healing Garden at the Hospital as well as the development of the Walking Trail at the Park at the bottom of the hill in Springhill. We helped with the Christmas Party for Drug and Addiction Services also. I believe some new furniture was added to one of the Hospital Common Rooms as well.

We have a Doctor now sitting on the board so we feel more connected to what is going on in Health Care.

We are also in the process of appointing a member to the Nova Scotia Foundations oversight board that meets quarterly in Halifax (I believe).

I attended seven general meetings last year as well as the AGM.

Yours,

Eleanor Crowley
Oxford Representative



January 2, 2019

Dear Councilor,

The Nova Scotia Association of REALTORS® (NSAR) represents more than 1,500 members throughout the province who are dedicated to improving the quality of life for everyone who lives and works here. We are pleased to partner with strong leaders who recognize the important social, environmental, and economic impacts of the real estate industry on our communities.

REALTORS® in Nova Scotia have been lobbying municipal and provincial government officials to amend Deed Transfer Tax (DTT) policies. REALTORS® propose that municipalities either waive the DTT for first-time buyers on the purchase of their home, or extend the DTT payment period over five years. Each of these options can be tailored to suit the respective needs of municipalities.

For municipalities, a change in collection of the DTT would reduce budget fluctuations, if chosen to spread the payment over five years, and would permit appropriate fiscal planning. For first-time homebuyers, waiving the tax would ease financial burdens at the time of purchase and encourage home buying in your municipality, and our province. Extending the payment period of DTT will allow housing acquisition costs to be spread out over a number of years, as DTT payments can equal up-to one-third of a five per cent down payment for first time buyers.

In 2018, new homeowners have boosted their local economies through spin-off spending, which averages \$44,150 per transaction in Nova Scotia, plus an increased property tax base. Nova Scotian homeowners will also contribute an estimated \$29.9 million in municipal taxes throughout the province in 2018.

In the New Year, REALTORS® from your community will reach out to schedule one-on-one conversations and offer council presentations on our proposal. I encourage you to consider our proposal and how it can benefit your community, and our provincial economy. If you have any questions, please reach out to Paige Hoveling, NSAR’s Government Relations Coordinator at (902)-468-5764 or phoveling@nsar.ns.ca We look forward to speaking with you about stimulating your local market and attracting new residents to your community.

Kind regards,

Aaron Millen
President

Roger Boutilier
Chief Executive Officer

Roy Milley
Chair, Provincial/Municipal
Action Committee

Learn Share Advance

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