



TOWN OF OXFORD  
Town Council Meeting

Conducted through Zoom Live to FaceBook

Monday, 21 December 2020  
6:00 PM

AGENDA

1. Call to Order
2. Approval of Agenda
3. Approval of Previous Minutes
  - 3.1 Town Council Minutes – 16 November 2020
  - 3.2 Special Town Council Minutes – 14 December 2020
4. New Business
  - 4.1 2019-20 Audited Financial Statements – Jorgensen & Bickerton, Mark Milner
  - 4.2 Oxford Arena Lease Agreement Draft (distributed separately)
  - 4.3 January Committee of the Whole Meeting – Proposed Postponement to January 11, 2021
5. Reports
  - 5.1 CAO/Administration
  - 5.2 Public Works
  - 5.3 Finance: General Operating and Water Utility Budget Variance Reports: 1 April – 14 December 2020
  - 5.4 Fire
  - 5.5 Community Economic Development
  - 5.6 Cumberland Public Libraries Oxford Update
6. Adjournment



## Minutes of the Regular Council Meeting

Place: Council Chambers  
Date: Monday, 16 November 2020  
Presiding Officer: Mayor Gregory Henley  
Councilors present: Councilors Wade Adshade, Carla Black, Brenton Colborne, and Paul Jones  
Regrets: Nil

***A quorum was present throughout the meeting.***

Staff in attendance: CAO – Rachel Jones and Deputy Clerk – Linda Cloney (recording secretary)

Media in attendance: Six Rivers News – Mark Rushton and The Cumberland Wire/Saltwire Network – Darrell Cole

### **1. Call to order**

Mayor Henley called the meeting to order at 6:00 pm.

### **2. Approval of Agenda**

It was moved and seconded that the agenda of the Regular Town Council Meeting for November 16, 2020 be approved, as presented.

***Motion Carried***

### **3. Approval of Previous Minutes**

It was moved and seconded that the minutes of the Special Town Council Meeting for November 2, 2020 be approved, as presented.

***Motion Carried***

### **4. New Business**

#### **4.1 RFD #013-2020 Special Election**

There was a general discussion regarding postponing the special election to April 2021.

The Municipal Election Act requires a special election to be conducted as closely as possible to the procedure governing a regular election [s. 13(6)].

The Municipal Election Act also states that the day fixed for the special election shall be a Saturday not more than eleven weeks after the meeting of the council at which the day was named. [s. 13 (2)].

It was moved and seconded to hold the Town of Oxford Special Election on January 30, 2021 and further, to approve the Schedule of Election Fees and Expenses for election staff as presented.

***Motion Carried***

Council directed staff to draft a formal letter to the Minister of Municipal Affairs from the Mayor requesting permission to postpone the special election to a date following the new fiscal year.

#### **4.2 RFD #014-2020 Deputy Mayor Policy**

It was moved and seconded that Town Council approve the Deputy Mayor Policy as presented.

***Motion Carried***

It was moved and seconded that Town Council appoint Councilor Adshade as Deputy Mayor.

***Motion Carried***

#### **4.3 Committee Appointments**

It was moved and seconded that Town Council approve the Committee Appointments: 2020/2021 as presented.

***Motion Carried***

Council directed staff to post an ad in the next paper regarding vacant positions available to the following Boards & Committees: Arena Committee, Audit Committee and Police Advisory Board.

#### **4.4 Oxford Arena Operations Report**

Below are the highlights of the general discussion regarding Arena Operations Report.

The Insurers and the Solicitor feel that operating with a third party leaves the town open to fairly high risk.

If Council chooses to go forward with the third party's proposal the Town insurers are requesting that an assessor be brought in to fully evaluate what is happening and this may affect our premiums being increased.

The Town may also be facing grievances from union employees.

It was made clear to the staff that the proposal will not cover all the expenses and that the donor will be looking for revenues from advertising, signage, user fees and potential grants.

It was expressed that this is late in the season to open the arena.

It was moved and seconded that Council will pursue the option of a lease arrangement with a third party to operate the Oxford Arena with the criteria that the group has minimum \$2,000,000 insurance coverage for liability, the insurance risk assessment report comes back to Council, that the group meet all current public health orders, and that there will be no costs incurred by the Town as a result of the lease arrangement.

***Motion Carried.***

#### **4.5 Oxford and Area Lions Club Taxation Request**

There was a general discussion on Oxford and Area Lions Club Taxation Request.

The Oxford & Area Lion's Club have an outstanding balance on the property taxes of \$12,909.89.

It was moved and seconded to write off the outstanding balance owing on the Oxford & Area's Lion's Club property taxes.

***Motion Carried.***

### **5. Reports**

CAO Jones presented the reports.

Regarding 5.2 Finance – there was a general discussion regarding the purpose of the \$253,985.00 provided by the Safe Restart Agreement.

Regarding 5.3 Fire – Council had a general discussion regarding the Cumberland County Fire Agreement.

Regarding 5.4 Community Economic Development – Council discussed the Holiday light up and the December newsletter that will be mailed out to residents.

Strategic priorities chart was discussed.

Council received the reports as presented.

## **6. Adjournment**

At 7:03 pm, it was moved and seconded that the meeting be adjourned.

***Motion Carried***

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**Gregory Henley, Mayor**

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**Linda Cloney, Recording Secretary**

DRAFT



## Minutes of the Special Town Council Meeting

Place: Conducted through Zoom, streamed live to the Town of Oxford  
FaceBook Group

Date: Monday, December 14, 2020

Presiding Officer: Mayor Gregory Henley

Councilors Present: Deputy Mayor Wade Adshade, Carla Black, Brenton Colborne, and Paul Jones

Regrets: Nil

***A quorum was present throughout the meeting.***

Staff in attendance: CAO Rachel Jones

Members of the public in attendance: Jordan Burkhardt, Robert Moores and Don Christie

### **1. Call to Order**

Mayor Henley called the meeting to order at 6:00 pm.

### **2. Oxford Arena Proposal for Operations**

Highlights of the discussion are listed below

- An extra \$5-10,000,000.00 liability insurance on the arena would cost the Town \$2,546.00 in premiums.
- If an incident did occur and it exceeded the amount of liability insurance the operator is carrying the balance would fall to the Town and potentially could affect the overall insurance premiums and/or the ability for the Town to obtain insurance in the future.
- If any maintenance issues occur during the time the group leases the arena, the Town does not have any money in the budget for repairs.
- The group has limited funds to operate the arena for this season, if there are larger maintenance costs than what their funds will support, they will need to reassess their ability to continue operations.
- The amount of liability insurance required was discussed, this would be an item that Mr. Burkhardt will take back to the group for further discussion.
- There was a general discussion regarding how much liability insurance the Oxford Exhibition carries. It was mentioned to ensure that the Cumberland County Exhibition liability insurance is adequate before they occupy the Arena for their next event.

- COVID-19 protocols will be in place for the public regarding use of the Arena.
- Mr. Burkhardt asked Council if Council would consider purchasing a handheld Electrostatic Sprayer to sanitize the stands as a COVID-19 related expenditure. The eligible criteria to utilize these funds has not yet been finalized or released to municipalities.
- Mr. Moores will initiate a draft lease agreement to be sent to the Town's solicitor.

It was moved and seconded to accept the Oxford Arena Proposal as written and that the Town of Oxford allow the group to start making ice as soon as possible, and before the public utilizes the arena that a lease agreement be signed between the group and the Town of Oxford.

**Motion Carried**

### **3. Adjournment**

At 6:22 pm, it was moved and seconded that the meeting be adjourned.

***Motion Carried***

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Gregory Henley, Mayor

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Linda Cloney, Recording Secretary

# TOWN OF OXFORD

## CONSOLIDATED FINANCIAL STATEMENTS

MARCH 31, 2020

DRAFT

**TOWN OF OXFORD**  
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**Consolidated Financial Statements  
March 31, 2020**

**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  
December 21, 2020

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Gregory Henley  
Mayor

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Rachel Jones  
Chief Administrative Officer

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## INDEPENDENT AUDITOR'S REPORT

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To the Mayor and Council of Town of Oxford

### *Opinion*

We have audited the consolidated financial statements of Town of Oxford (the Town), which comprise the consolidated statement of operations and accumulated surplus, and the consolidated statements of financial position, changes in net debt and cash flow as at March 31, 2020, and notes to the consolidated financial statements, including a summary of significant accounting policies.

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

### *Basis for Opinion*

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

### *Other Matter*

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements taken as a whole. The supplementary information included in the Schedules is presented for purposes of additional analysis and is not a required part of the consolidated financial statements. Such supplementary information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and, in our opinion, is fairly stated in all material respects in relation to the consolidated financial statements taken as a whole.

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

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

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

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

(continues)

*Auditor's Responsibilities for the Audit of the Consolidated Financial Statements*

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

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

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

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

Amherst, Nova Scotia  
December 21, 2020

**Jorgensen & Bickerton Inc.**  
Chartered Professional Accountants

**Town of Oxford**  
**Consolidated Statement of Operations and Accumulated Surplus**

| Year Ended March 31                            | 2020              | 2019                |
|--|-------------------|---------------------|
|  | <u>Budget</u>     | <u>Actual</u>       |
|  | (unaudited)       | <u>Actual</u>       |
| <b>Revenue</b>                                 |                   |                     |
| Taxes  | \$ 1,739,612      | \$ 1,738,835        |
| Payments in lieu of taxes                      | 48,456            | 50,918              |
| Services provided to other governments         | 57,658            | 57,452              |
| Sales of services                              | 57,100            | 48,711              |
| Other revenue from own sources                 | 86,500            | 112,979             |
| Unconditional transfers from other governments | 181,828           | 181,828             |
| Conditional transfers from other governments   | 181,467           | 227,015             |
| Water rates                                    | 414,488           | 471,669             |
| Cumberland Joint Services Management Authority | 42,628            | 62,370              |
|  | <u>2,809,737</u>  | <u>2,951,777</u>    |
| <b>Expenditures</b>                            |                   |                     |
| General government services                    | 394,910           | 451,608             |
| Protective services                            | 693,772           | 752,179             |
| Transportation services                        | 460,256           | 468,871             |
| Environmental health services                  | 266,954           | 285,713             |
| Environmental development services             | 62,700            | 63,914              |
| Public health services                         | 42,537            | 39,933              |
| Recreation and cultural services               | 290,591           | 334,058             |
| Water utility                                  | 386,732           | 405,525             |
| Cumberland Joint Services Management Authority | 36,755            | 16,321              |
|  | <u>2,635,207</u>  | <u>2,818,122</u>    |
| <b>Annual surplus (deficit)</b>                | <u>\$ 174,530</u> | 133,655             |
| <b>Accumulated surplus, beginning of year</b>  |                   | <u>7,649,800</u>    |
| <b>Accumulated surplus, end of year</b>        |                   | <u>\$ 7,783,455</u> |

See accompanying notes to the consolidated financial statements

Town of Oxford  
Consolidated Statement of Financial Position

| March 31                           | 2020                | 2019                |
|------------------------------------|---------------------|---------------------|
| <b>Financial Assets</b>            |                     |                     |
| Cash and cash equivalents (Note 3) | \$ 167,475          | \$ 715,305          |
| Receivables (Note 4)               | <u>380,238</u>      | <u>384,884</u>      |
|                                    | <u>547,713</u>      | <u>1,100,189</u>    |
| <b>Financial Liabilities</b>       |                     |                     |
| Short term borrowings (Note 5)     | 45,224              | 419,617             |
| Payables and accruals              | 147,077             | 106,429             |
| Long term debt (Note 10)           | <u>1,407,759</u>    | <u>1,779,980</u>    |
|                                    | <u>1,600,060</u>    | <u>2,306,026</u>    |
| <b>Net Debt</b>                    | <u>(1,052,347)</u>  | <u>(1,205,837)</u>  |
| <b>Non-financial Assets</b>        |                     |                     |
| Inventory                          | 29,874              | 29,037              |
| Capital assets (Note 9)            | 8,556,443           | 8,651,330           |
| Equity in CJSMA (Note 7)           | 191,566             | 145,494             |
| Prepaid expenses                   | <u>57,919</u>       | <u>29,776</u>       |
|                                    | <u>8,835,802</u>    | <u>8,855,637</u>    |
| <b>Accumulated Surplus</b>         | <u>\$ 7,783,455</u> | <u>\$ 7,649,800</u> |

See accompanying notes to the consolidated financial statements

**Town of Oxford**  
**Consolidated Statement of Changes in Net Debt**

| Year Ended March 31                    | 2020                  | 2019                  |
|--|-----------------------|-----------------------|
|  | <u>Actual</u>         | <u>Actual</u>         |
| <b>Annual surplus</b>                  | \$ 133,655            | \$ 247,680            |
| Acquisition of capital assets          | (301,015)             | (247,068)             |
| Amortization of capital assets         | 395,903               | 390,447               |
| Proceeds on disposal of capital assets | -                     | -                     |
| Gain on disposal of capital assets     | -                     | -                     |
| Change in equity in CJSMA              | (46,072)              | (15,298)              |
| Change in inventory                    | (837)                 | -                     |
| Change in prepaid expenses             | <u>(28,144)</u>       | <u>(4,616)</u>        |
| <b>Change in net debt</b>              | <b>153,490</b>        | <b>371,145</b>        |
| <b>Net debt</b>                        |                       |                       |
| <b>Beginning of year</b>               | <u>(1,205,837)</u>    | <u>(1,576,982)</u>    |
| <b>End of year</b>                     | <u>\$ (1,052,347)</u> | <u>\$ (1,205,837)</u> |

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See accompanying notes to the consolidated financial statements

**Town of Oxford**  
**Consolidated Statement of Cash Flow**

| Year Ended March 31  | 2020              | 2019              |
|--|-------------------|-------------------|
|  | <u>Actual</u>     | <u>Actual</u>     |
| <b>Operating activities</b>                                    |                   |                   |
| Annual surplus   | \$ 133,655        | \$ 247,680        |
| Amortization of capital assets                                 | 395,903           | 390,447           |
| Loss (gain) on disposition of capital assets                   | -                 | -                 |
| Change in non-cash assets and liabilities                      |                   |                   |
| Decrease (increase) in   |                   |                   |
| Receivables  | 4,646             | (194,728)         |
| Inventory  | (837)             | -                 |
| Prepaid expenses   | (28,144)          | (4,616)           |
| Increase (decrease) in   |                   |                   |
| Payables and accruals  | 40,648            | (83,607)          |
| Deferred revenue   | -                 | (6,300)           |
|  | <u>545,871</u>    | <u>348,876</u>    |
| <b>Investing activities</b>                                    |                   |                   |
| Acquisition of capital assets                                  | (301,015)         | (247,068)         |
| Change in equity in CJSMA                                      | (46,072)          | (15,298)          |
| Proceeds on disposition of capital assets                      | -                 | -                 |
|  | <u>(347,087)</u>  | <u>(262,366)</u>  |
| <b>Financing activities</b>                                    |                   |                   |
| Issuance of long term debt                                     | -                 | 99,000            |
| Repayment of long term debt                                    | (372,221)         | (357,979)         |
| Short term borrowings (repayment) for capital projects         | -                 | -                 |
|  | <u>(372,221)</u>  | <u>(258,979)</u>  |
| <b>Net increase (decrease) in cash and cash equivalents</b>    | <b>(173,437)</b>  | <b>(172,469)</b>  |
| <b>Cash and cash equivalents, net of short term borrowings</b> |                   |                   |
| Beginning of year  | <u>295,688</u>    | <u>468,157</u>    |
| End of year  | <u>\$ 122,251</u> | <u>\$ 295,688</u> |
| <b>Cash consists of:</b>                                       |                   |                   |
| Balances in bank   | \$ 167,475        | \$ 715,305        |
| Overdraft  | (45,224)          | (419,617)         |
|  | <u>\$ 122,251</u> | <u>\$ 295,688</u> |

See accompanying notes to the consolidated financial statements

**Town of Oxford  
Capital Projects Funding  
Year ended March 31, 2020**

|                        | Budget            | Actual            | Operations  | Contributed | Gas Tax          | Provincial Grant | County Grant | Firefighters' Association | Debt        | Depreciation      |
|------------------------|-------------------|-------------------|-------------|-------------|------------------|------------------|--------------|---------------------------|-------------|-------------------|
| <u>General</u>         |                   |                   |             |             |                  |                  |              |                           |             |                   |
| Town Suite Software    | \$ 34,000         | \$ -              | \$ -        | \$ -        | \$ -             | \$ -             | \$ -         | \$ -                      | \$ -        | \$ -              |
| Arena Energy Projects  | 62,000            | -                 | -           | -           | -                | -                | -            | -                         | -           | -                 |
| Paving                 | 80,000            | 82,150            | -           | -           | 82,150           | -                | -            | -                         | -           | -                 |
| Arena (small projects) | 16,450            | -                 | -           | -           | -                | -                | -            | -                         | -           | -                 |
|                        | <u>192,450</u>    | <u>82,150</u>     |             |             | <u>82,150</u>    |                  |              |                           |             |                   |
| <u>Water</u>           |                   |                   |             |             |                  |                  |              |                           |             |                   |
| Black River Crossing   | 220,000           | 166,293           | -           | -           | -                | -                | -            | -                         | -           | 166,293           |
| Generator Shed - Well  | -                 | 8,594             | -           | -           | -                | -                | -            | -                         | -           | 8,594             |
| Pugwash Road Reservoir | 15,000            | 31,589            | -           | -           | -                | -                | -            | -                         | -           | 31,589            |
| Main Street Renewal    | 205,000           | 12,389            | -           | -           | -                | -                | -            | -                         | -           | 12,389            |
|                        | <u>440,000</u>    | <u>218,865</u>    |             |             |                  |                  |              |                           |             | <u>218,865</u>    |
| <b>Total</b>           | <b>\$ 632,450</b> | <b>\$ 301,015</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 82,150</b> | <b>\$ -</b>      | <b>\$ -</b>  | <b>\$ -</b>               | <b>\$ -</b> | <b>\$ 218,865</b> |

See accompanying notes to the consolidated financial statements

1. **SIGNIFICANT ACCOUNTING POLICIES**

The consolidated financial statements of the Town of Oxford are the representations of management prepared in accordance with Generally Accepted Accounting Principles for local governments as established by the Public Sector Accounting Board (PSAB) of the Chartered Professional Accountants of Canada (CPA Canada).

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

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 net debt and in financial position of the entity. The reporting entity is comprised of all organizations and enterprises accountable to the Town of Oxford for the administration of their affairs and resources and which are owned or controlled by the Town, namely:

- General Operating and Capital Fund
- Water Utility Operating and Capital Fund
- Special Reserve Funds - Gas Tax, Capital, and Operating
- Cumberland Joint Services Management Authority (Note 7)

**For consolidation purposes, inter-departmental and inter-organizational transactions and balances have been eliminated.**

b) **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.

c) **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.

d) **Valuation allowance**

*Uncollected taxes and rates*

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

e) **Cash and cash equivalents**

Cash and cash equivalents include cash on hand and balances with banks and bank overdrafts. Bank borrowings are considered to be financing activities.

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1. SIGNIFICANT ACCOUNTING POLICIES (continued)

f) Financial instruments

The Town's financial instruments include cash and cash equivalents, receivables, payables and accruals, short term debt and long term debt. It is management's opinion that the Town is not exposed to significant interest or currency risks arising from financial instruments.

The Town is subject to credit risk with respect to taxes receivable to which the Town provides services. An individual may experience financial difficulty and be unable to fulfil their obligations. The large number and diversity of tax payers and customers minimizes the credit risk as does the Town's collection policy.

The carrying value of financial instruments approximates fair value.

g) Revenue and expenditure recognition

Revenues are recorded using the accrual basis of accounting as they are earned and measurable. Expenditures are recognized as they are incurred and measurable as a result of the receipt of goods or services and the creation of a legal obligation. Principal payments relating to long term debt are recognized as an expense when paid.

i) Taxation and related revenue

Property tax revenue is based on assessment as determined by Property Valuation Services Corporation. Tax rates are set annually. Taxation revenues are recorded at the time tax billings are issued (twice annually). Assessments are subject to appeal. Penalties on overdue taxes are recorded in the period levied.

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.

h) 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 capital 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              | 30      |
| Land improvements              | 15      |
| Sidewalks                      | 25      |
| Vehicles and equipment         | 5 - 15  |
| Street lights                  | 30      |

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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%  |
| Equipment                   | 10.0% |
| Vehicles                    | 10.0% |

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.

k) **Budget**

The budget figures contained in the consolidated financial statements were approved by Council on July 8, 2019.

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 2019-20, the Town incurred \$223,782 (2019 - \$223,952) 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 \$23,528 (2019 - \$19,100) was provided as at March 31, 2020 as the Town's share of the operating deficit of the Cobequid Housing Authority, serving Cumberland and Colchester counties.

**Cumberland Public Libraries**

During 2019-20, the Town incurred \$7,680 (2019 - \$7,680) as its share of the operations of the Cumberland Public Libraries Board.

**Assessment Services Contribution**

The Town of Oxford is required to contribute to Property Valuation Services Corporation based on a formula calculation. For 2020 the assessment services contribution was \$19,043 (2019 - \$18,958)

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**Town of Oxford**  
**Notes to the Consolidated Financial Statements**  
**March 31, 2020**

**2. CONTRIBUTIONS TO BOARDS, REGIONAL AUTHORITIES AND OTHER AGENCIES (Cont'd)**

**Cumberland Business Connector**

The Town of Oxford along with other municipal units funds a portion of the Cumberland Business Connector. For 2020 the Town's contribution was \$10,000 (2019 - \$8,100). The Cumberland Business Connector is a business led, not for profit organization. The focus of the Cumberland Business Connector is to foster a strong business environment in order to strengthen Cumberland County by removing barriers to business, and connecting businesses with the resources they need to be successful.

**3. CASH AND CASH EQUIVALENTS**

|                              | <u>2020</u>       | <u>2019</u>       |
|------------------------------|-------------------|-------------------|
| General Operating            | \$ 512            | \$ 256,747        |
| Water Operating              | (14,385)          | 350,037           |
| Water Capital - Depreciation | 6,711             | 25,465            |
| Reserve Funds                | 174,637           | 83,056            |
|                              | <u>\$ 167,475</u> | <u>\$ 715,305</u> |

**4. RECEIVABLES**

|                                | <u>Current<br/>Year</u> | <u>Prior<br/>Years</u> | <u>2020<br/>Total</u> | <u>2019<br/>Total</u> |
|--------------------------------|-------------------------|------------------------|-----------------------|-----------------------|
| Taxes                          |                         |                        |                       |                       |
| Balance, beginning of year     | \$ -                    | \$ 70,140              | \$ 70,140             | \$ 102,412            |
| Current year levy and interest | 1,991,327               | -                      | 1,991,327             | 1,933,344             |
|                                | <u>1,991,327</u>        | <u>70,140</u>          | <u>2,061,467</u>      | <u>2,035,756</u>      |
| Current year collections       | 1,920,210               | (21,872)               | 1,898,338             | 1,908,174             |
|                                | <u>\$ 71,117</u>        | <u>\$ 92,012</u>       | <u>163,129</u>        | <u>127,582</u>        |
| Valuation allowance            |                         |                        | <u>(70,008)</u>       | <u>(57,442)</u>       |
| Balance, end of year           |                         |                        | 93,121                | 70,140                |
| Water rates                    |                         |                        | 93,241                | 75,865                |
| Federal Government             |                         |                        | 20,359                | 110,828               |
| Provincial Government          |                         |                        | -                     | 62,392                |
| Other                          |                         |                        | 173,517               | 65,659                |
|                                |                         |                        | <u>\$ 380,238</u>     | <u>\$ 384,884</u>     |

**5. SHORT TERM BORROWINGS**

The Town has an authorized borrowing limit with a Canadian financial institution, at prime, of \$500,000. At March 31, 2020, the balance of this overdraft was \$45,224.

**6. PENSION PLAN**

A Defined Contribution pension plan is set up for membership of all permanent employees of the Town, including both union and non-unionized employees. Contributions are shared by the Town and the members as follows: employee 6% and employer 6% of employee's pensionable earnings.

During the year, on behalf of its employees, contributions were made as follows:

|                                |                            |
|--------------------------------|----------------------------|
| Town of Oxford                 | \$17,682 (2019 - \$18,103) |
| Town of Oxford - Water Utility | \$7,500 (2019 - \$7,500)   |

**7. 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 2.38% for 2020 (2019 - 1.90%). 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.

**8. LIABILITY FOR CONTAMINATED SITES**

The Town has a solid waste disposal site which was abandoned 28 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, 2020 the Town's share of the unfunded portion of this liability was \$2,579 (2019 - \$5,230)

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Town of Oxford  
Notes to the Consolidated Financial Statements  
March 31, 2020

9. CAPITAL ASSETS

|                           | Cost<br>2019         | Additions         | Disposals   | Cost<br>2020         | Accum Amort<br>2019 | Reductions  | Amortization      | Accum Amort<br>2020 | Net Book Value<br>2020 |
|---------------------------|----------------------|-------------------|-------------|----------------------|---------------------|-------------|-------------------|---------------------|------------------------|
| <b>General Capital</b>    |                      |                   |             |                      |                     |             |                   |                     |                        |
| Land                      | \$ 180,956           | \$ -              | \$ -        | \$ 180,956           | \$ -                | \$ -        | \$ -              | \$ -                | \$ 180,956             |
| Land improvements         | 74,934               | -                 | -           | 74,934               | 19,984              | -           | 4,996             | 24,980              | 49,954                 |
| Buildings                 | 3,155,759            | -                 | -           | 3,155,759            | 1,098,710           | -           | 80,971            | 1,179,681           | 1,976,078              |
| Vehicles/equipment        | 1,758,118            | -                 | -           | 1,758,118            | 1,364,980           | -           | 81,098            | 1,446,078           | 312,040                |
| Sewer                     | 3,417,429            | -                 | -           | 3,417,429            | 1,920,378           | -           | 71,311            | 1,991,689           | 1,425,740              |
| Roads and streets         | 2,242,647            | 82,150            | -           | 2,324,797            | 1,303,925           | -           | 71,158            | 1,375,083           | 949,713                |
| Sidewalks                 | 334,684              | -                 | -           | 334,684              | 134,351             | -           | 13,387            | 147,738             | 186,946                |
| Street lights             | 187,672              | -                 | -           | 187,672              | 48,783              | -           | 6,471             | 55,254              | 132,418                |
|                           | <b>11,352,200</b>    | <b>82,150</b>     | -           | <b>11,434,350</b>    | <b>5,891,111</b>    | -           | <b>329,392</b>    | <b>6,220,503</b>    | <b>5,213,847</b>       |
| <b>Water Capital</b>      |                      |                   |             |                      |                     |             |                   |                     |                        |
| Land                      | 43,970               | -                 | -           | 43,970               | -                   | -           | -                 | -                   | 43,970                 |
| Structures & Improvements | 724,557              | 40,183            | -           | 764,740              | 186,410             | -           | 10,181            | 196,591             | 568,149                |
| Equipment                 | 126,833              | -                 | -           | 126,833              | 104,707             | -           | 8,699             | 113,406             | 13,427                 |
| Mains                     | 3,071,769            | 178,682           | -           | 3,250,451            | 560,540             | -           | 42,541            | 603,081             | 2,647,370              |
| Services                  | 64,772               | -                 | -           | 64,772               | 44,517              | -           | 1,295             | 45,812              | 18,960                 |
| Meters                    | 104,192              | -                 | -           | 104,192              | 64,406              | -           | 2,714             | 67,120              | 37,072                 |
| Hydrants                  | 26,540               | -                 | -           | 26,540               | 12,540              | -           | 354               | 12,894              | 13,646                 |
| Small tools & equipment   | 6,039                | -                 | -           | 6,039                | 6,039               | -           | -                 | 6,039               | -                      |
| Vehicle                   | 7,271                | -                 | -           | 7,271                | 6,543               | -           | 728               | 7,271               | -                      |
|                           | <b>4,175,943</b>     | <b>218,865</b>    | -           | <b>4,394,808</b>     | <b>985,702</b>      | -           | <b>66,512</b>     | <b>1,052,214</b>    | <b>3,342,594</b>       |
| <b>Total</b>              | <b>\$ 15,528,143</b> | <b>\$ 301,015</b> | <b>\$ -</b> | <b>\$ 15,829,158</b> | <b>\$ 6,876,813</b> | <b>\$ -</b> | <b>\$ 395,904</b> | <b>\$ 7,272,717</b> | <b>\$ 8,556,441</b>    |

**Town of Oxford**  
**Notes to the Consolidated Financial Statements**  
**March 31, 2020**

| <b>10. LONG TERM DEBT</b>   | <u>2020</u>                | <u>2019</u>                |
|---|----------------------------|----------------------------|
| MFC 2.221% debenture maturing in 2019, repayable in equal annual principal instalments of \$53,800, interest payable semi-annually.                                       | \$ -                       | \$ 53,800                  |
| MFC 3.874% - 4.221% debenture maturing in 2021, repayable in equal annual principal instalments of \$58,500, interest payable semi-annually.                              | <b>117,000</b>             | 175,500                    |
| MFC 2.744% - 3.614% debenture maturing in 2023, repayable in equal annual principal instalments of \$92,000, interest payable semi-annually.                              | <b>368,000</b>             | 460,000                    |
| MFC 3.256% - 3.645% debenture maturing in 2021, repayable in equal annual principal instalments of \$50,000, interest payable semi-annually.                              | <b>100,000</b>             | 150,000                    |
| MFC 1.323% - 2.506% debenture maturing in 2026, repayable in equal annual principal instalments of \$93,700, interest payable semi-annually.                              | <b>655,900</b>             | 749,600                    |
| MFC 2.49% - 3.389% debenture maturing in 2028, repayable in equal annual principal instalments of \$13,600 through 2023 and \$6,200 thereafter.                           | <b>85,400</b>              | 99,000                     |
| 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. | <b>81,459</b>              | 92,080                     |
|   | <b><u>\$ 1,407,759</u></b> | <b><u>\$ 1,779,980</u></b> |

Principal repayments over the next five years are as follows:

|      |            |
|------|------------|
| 2021 | \$ 319,104 |
| 2022 | 319,831    |
| 2023 | 212,105    |
| 2024 | 212,928    |
| 2025 | 103,411    |

**11. RATE OF RETURN ON RATE BASE**

For the year ended March 31, 2020, the Oxford Water Utility had a rate of return on rate base of 5.67% (2019 - 4.32%)

**12. COMPARATIVE FIGURES**

Certain of the 2019 figures have been reclassified to conform with financial statement presentation adopted for 2020.

**13. REMUNERATION PAID TO ELECTED OFFICIALS AND CAO**

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

|                               | <u>Remuneration</u> | <u>Expenses</u> |
|-------------------------------|---------------------|-----------------|
| Mayor Trish Stewart           | 9,011               | 1,091           |
| Councillor Brenton Colburne   | 4,205               | 30              |
| Councillor Dave Clark         | 4,205               | 484             |
| Councillor Dawn Thompson      | 4,205               | -               |
| Councillor Rick Draper        | 5,407               | 588             |
| Councillor Tom Kay            | 4,205               | -               |
| Councillor Wade Adshade       | 4,205               | 238             |
| Councillor Wendy Sweet-Kontuk | -                   | -               |
| Chief Administrative Officers |                     |                 |
| Rachel Jones                  | 94,618              | 2,048           |
| Kevin Matheson                | 11,626              | -               |

**14. 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.

**14. 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.

**15. OTHER MATTERS**

During the year, efforts in response to the sinkhole development continued. The Town incurred \$101,551 for the completion of a study conducted by subject experts.

The Town received funding from ACOA in the amount of \$68,500 to carry out the sinkhole study.

**16. APPROVAL OF FINANCIAL STATEMENTS**

Council and management have approved these financial statements.

**17. UNCERTAINTIES RELATED TO COVID-19**

On March 11, 2020 the World Health Organization declared a global pandemic due to the outbreak of the coronavirus, COVID-19. The spread of COVID-19 has severely impacted many local economies around the globe. Measures taken to contain the spread of the virus, including travel bans, quarantines, social distancing, and closures of non-essential services have triggered significant disruptions to businesses worldwide, resulting in an economic slowdown. Government and central banks have responded with monetary and fiscal interventions to stabilise economic conditions. The consolidated financial statements of Town of Oxford prepared as of December 17, 2020, and for the year ended March 31, 2020 reflect the impacts resulting from COVID-19 to the extent known at the reporting date.

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**Town of Oxford**  
**Schedules to Consolidated Statement of Operations**  
**Year Ended March 31**

|  | Budget<br>(unaudited) | 2020<br><u>Actual</u> | 2019<br><u>Actual</u> |
|--|-----------------------|-----------------------|-----------------------|
| <b>Revenue</b>   |                       |                       |                       |
| <b>Taxes</b>   |                       |                       |                       |
| Residential  | \$ 778,151            | \$ 775,494            | \$ 753,515            |
| Commercial   |                       |                       |                       |
| Based on Assessment                                    | 1,003,039             | 1,001,584             | 992,911               |
| Resource   |                       |                       |                       |
| Taxable Assessment                                     | 10,712                | 10,712                | 10,507                |
| Forestry under 50,000 acres                            | 182                   | 182                   | 182                   |
| Sewer Rates  | 179,676               | 181,439               | 176,229               |
| Deed Transfer Tax                                      | 12,000                | 18,342                | 33,550                |
| Based on Revenue - Bell Aliant                         | 3,700                 | 2,935                 | 3,762                 |
| HST Offset   | 10,000                | 10,423                | 12,671                |
|  | <u>1,997,460</u>      | <u>2,001,111</u>      | <u>1,983,327</u>      |
| Less: collected for other governments                  |                       |                       |                       |
| Education  | (223,782)             | (223,782)             | (223,952)             |
| Corrections  | (14,966)              | (14,966)              | (15,176)              |
| Public Housing   | (19,100)              | (23,528)              | (19,100)              |
|  | <u>\$ 1,739,612</u>   | <u>\$ 1,738,835</u>   | <u>\$ 1,725,099</u>   |
| <b>Grants in Lieu of Taxes</b>                         |                       |                       |                       |
| Federal Government Agencies                            | \$ 23,767             | \$ 24,991             | \$ 24,326             |
| Provincial Government                                  | 15,492                | 15,804                | 13,469                |
| Provincial Government Agencies                         | 9,197                 | 10,123                | 9,200                 |
|  | <u>\$ 48,456</u>      | <u>\$ 50,918</u>      | <u>\$ 46,995</u>      |
| <b>Services Provided to Other Governments</b>          |                       |                       |                       |
| Municipality of County of Cumberland - Fire Protection | 57,658                | 57,452                | 56,215                |
|  | <u>\$ 57,658</u>      | <u>\$ 57,452</u>      | <u>\$ 56,215</u>      |
| <b>Sales of Services</b>                               |                       |                       |                       |
| General Government - Tax Certificates                  | \$ 100                | \$ 800                | \$ 510                |
| Recreation   |                       |                       |                       |
| Ice rentals  | 48,000                | 41,521                | 43,231                |
| Program registrations                                  | 9,000                 | 6,390                 | 9,810                 |
|  | <u>\$ 57,100</u>      | <u>\$ 48,711</u>      | <u>\$ 53,551</u>      |

**Town of Oxford**  
**Schedules to Consolidated Statement of Operations**  
Year Ended March 31

|   | Budget<br>(unaudited) | 2020<br>Actual    | 2019<br>Actual    |
|---|-----------------------|-------------------|-------------------|
| <b>Revenue (cont'd)</b>                               |                       |                   |                   |
| <b>Other Revenue from Own Sources</b>                 |                       |                   |                   |
| Licences and Permits                                  | \$ 600                | \$ 2,890          | \$ 80             |
| Fines   | 500                   | 1,613             | 913               |
| Rent  | 27,600                | 24,980            | 21,815            |
| Other Concessions - Heritage Gas                      | 16,500                | 38,173            | 16,890            |
| Interest on investments                               | 2,500                 | 3,122             | 2,732             |
| Interest on taxes and rates                           | 25,000                | 33,638            | 35,416            |
| Recoveries of accounts                                | -                     | (3,088)           | 12,099            |
| Other   | 13,800                | 9,165             | 14,300            |
| Gain on sale of land                                  | -                     | 2,486             | -                 |
|   | <u>\$ 86,500</u>      | <u>\$ 112,979</u> | <u>\$ 104,245</u> |
| <b>Unconditional Transfers from Other Governments</b> |                       |                   |                   |
| Provincial Government                                 |                       |                   |                   |
| Equalization  | 178,171               | 178,171           | 178,171           |
| Farm Acreage  | 2,657                 | 2,657             | 2,605             |
| Civic Numbering                                       | 1,000                 | 1,000             | 1,000             |
|   | <u>\$ 181,828</u>     | <u>\$ 181,828</u> | <u>\$ 181,776</u> |
| <b>Conditional Transfers from Other Governments</b>   |                       |                   |                   |
| Federal Government                                    | \$ 98,277             | \$ 172,014        | \$ 4,300          |
| Provincial Government                                 | 15,000                | 15,000            | 198,233           |
| Efficiency Nova Scotia                                | -                     | -                 | (5,670)           |
| County of Cumberland                                  | 46,690                | 20,000            | 6,921             |
| Other Organizations                                   | 11,500                | 10,001            | 21,980            |
| Oxford Firefighters Association                       | 10,000                | 10,000            | 30,000            |
|   | <u>\$ 181,467</u>     | <u>\$ 227,015</u> | <u>\$ 255,764</u> |
| <b>Expenditures</b>                                   |                       |                   |                   |
| <b>General Government Services</b>                    |                       |                   |                   |
| Legislative   |                       |                   |                   |
| Mayor   |                       |                   |                   |
| Remuneration  | \$ 9,011              | \$ 9,011          | \$ 9,011          |
| Expenses  | 2,500                 | 1,092             | 2,994             |
| Council   |                       |                   |                   |
| Remuneration  | 25,231                | 26,433            | 23,830            |
| Expenses  | 12,000                | 2,562             | 4,764             |

**Town of Oxford**  
**Schedules to Consolidated Statement of Operations**  
Year Ended March 31

|   | Budget<br>(unaudited) | 2020<br>Actual    | 2019<br>Actual    |
|---|-----------------------|-------------------|-------------------|
| <b>Expenditures (cont'd)</b>                |                       |                   |                   |
| <b>General Government Services (cont'd)</b> |                       |                   |                   |
| Administrative                              | 275,377               | <b>315,608</b>    | 248,549           |
| Audit                                       | 15,000                | <b>21,906</b>     | 14,814            |
| Transfer for Assessment Services            | 19,043                | <b>19,043</b>     | 18,958            |
| Interest on term debt                       | 2,067                 | <b>1,700</b>      | 2,539             |
| Other interest and bank charges             | 6,000                 | <b>11,408</b>     | 10,850            |
| Valuation allowance for taxes               | (1,500)               | <b>12,664</b>     | (17,886)          |
| Amortization                                | 23,181                | <b>23,181</b>     | 23,181            |
| Amortization of debenture discount          | -                     | -                 | 443               |
| Elections                                   | -                     | -                 | 4,456             |
| Grants to organizations                     | 7,000                 | <b>7,000</b>      | 1,500             |
|   | <u>\$ 394,910</u>     | <u>\$ 451,608</u> | <u>\$ 348,003</u> |
| <b>Protective Services</b>                  |                       |                   |                   |
| Police Protection                           | \$ 508,608            | \$ 461,448        | \$ 503,604        |
| Crossing Guards                             | 8,700                 | <b>7,290</b>      | 8,400             |
| Prosecutions                                | -                     | <b>300</b>        | 415               |
| Water Supply and Hydrants                   | -                     | -                 | -                 |
| Fire Protection                             | 97,032                | <b>98,329</b>     | 101,680           |
| Emergency measures                          | 6,595                 | <b>105,465</b>    | 37,046            |
| Interest on term debt                       | 11,426                | <b>11,936</b>     | 13,862            |
| Amortization                                | 53,411                | <b>53,411</b>     | 53,410            |
| Protective inspections                      | 7,000                 | <b>14,000</b>     | -                 |
| Animal control                              | 1,000                 | -                 | 475               |
|   | <u>\$ 693,772</u>     | <u>\$ 752,179</u> | <u>\$ 718,892</u> |
| <b>Transportation Services</b>              |                       |                   |                   |
| Roads and Streets                           | \$ 290,459            | \$ 304,570        | \$ 327,128        |
| Street Lighting                             | 6,500                 | <b>6,741</b>      | 7,632             |
| Amortization                                | 143,082               | <b>143,082</b>    | 140,472           |
| Interest on term debt                       | 20,215                | <b>14,478</b>     | 21,442            |
|   | <u>\$ 460,256</u>     | <u>\$ 468,871</u> | <u>\$ 496,674</u> |
| <b>Environmental Health Services</b>        |                       |                   |                   |
| Sewage Collection and Disposal              | \$ 80,000             | \$ 91,699         | \$ 82,612         |
| Amortization                                | 71,311                | <b>71,311</b>     | 71,311            |
| Solid Waste Disposal                        | 115,643               | <b>122,703</b>    | 113,878           |
|   | <u>\$ 266,954</u>     | <u>\$ 285,713</u> | <u>\$ 267,801</u> |

## Schedules to Consolidated Statement of Operations

Year Ended March 31

|   | Budget<br>(unaudited) | 2020<br><u>Actual</u> | 2019<br><u>Actual</u> |
|---|-----------------------|-----------------------|-----------------------|
| <b>Expenditures (cont'd)</b>              |                       |                       |                       |
| <b>Public Health Services</b>             |                       |                       |                       |
| Medical Centre Operating Costs            | \$ 34,050             | \$ 32,390             | \$ 34,075             |
| Amortization                              | 6,879                 | 6,879                 | 6,879                 |
| Interest on term debt                     | 1,608                 | 664                   | 867                   |
|   | <u>\$ 42,537</u>      | <u>\$ 39,933</u>      | <u>\$ 41,821</u>      |
| <b>Environmental Development Services</b> |                       |                       |                       |
| Town of Amherst - Planning services       | \$ 16,000             | \$ 15,643             | \$ 15,643             |
| Transfer to Cumberland Business Connector | 8,100                 | 10,000                | 8,100                 |
| Other Community Development               | 27,800                | 26,702                | 22,076                |
| Beautification                            | 10,800                | 11,569                | 7,444                 |
|   | <u>\$ 62,700</u>      | <u>\$ 63,914</u>      | <u>\$ 53,263</u>      |
| <b>Recreation and Cultural Services</b>   |                       |                       |                       |
| Arena                                     | \$ 158,237            | \$ 191,070            | \$ 149,094            |
| Ballfield                                 | 3,000                 | 1,445                 | 723                   |
| Theatre                                   | 11,977                | 13,193                | 12,585                |
| Programs and administration               | 61,589                | 72,921                | 68,938                |
| Other                                     | 2,000                 | 1,240                 | 1,612                 |
| Interest on term debt                     | 4,080                 | 3,841                 | 3,380                 |
| Amortization                              | 31,528                | 31,528                | 31,528                |
| Library - local branch                    | 10,500                | 11,140                | 10,500                |
| Transfer to Regional Library              | 7,680                 | 7,680                 | 7,680                 |
|   | <u>\$ 290,591</u>     | <u>\$ 334,058</u>     | <u>\$ 286,040</u>     |

**Schedule of Oxford Water Utility**  
**Statement of Operations - Operating Fund**  
**Year Ended March 31**

|   | <u>Budget</u><br>(unaudited) | <b>2020</b><br><u>Actual</u> | 2019<br><u>Actual</u> |
|---|------------------------------|------------------------------|-----------------------|
| <b>Operating revenue</b>                                    |                              |                              |                       |
| Metered sales   | \$ 412,088                   | \$ 467,863                   | \$ 405,335            |
| Flat rate sales   | 1,950                        | 2,806                        | 2,388                 |
| Public fire protection                                      | 115,407                      | 120,934                      | 115,407               |
| Sale of services  | 250                          | 801                          | 452                   |
| Sprinkler service   | 200                          | 200                          | 400                   |
|   | <u>529,895</u>               | <u>592,604</u>               | <u>523,982</u>        |
| <b>Expenditures</b>   |                              |                              |                       |
| Source of Supply  | -                            | -                            | 6,036                 |
| Power and pumping   | 101,634                      | 100,594                      | 90,846                |
| Transmission and distribution                               | 91,891                       | 95,819                       | 84,939                |
| Administration and general                                  | 110,327                      | 112,975                      | 92,714                |
| Depreciation, net of amortization of deferred contributions | 53,000                       | 64,604                       | 60,541                |
| Taxes   | 18,000                       | 18,998                       | 18,430                |
| Purification  | 23,880                       | 20,418                       | 41,022                |
|   | <u>398,732</u>               | <u>413,408</u>               | <u>394,528</u>        |
| <b>Operating profit</b>                                     | <u>131,163</u>               | <u>179,196</u>               | <u>129,454</u>        |
| <b>Non-operating revenue</b>                                |                              |                              |                       |
| Interest on overdue accounts                                | 5,000                        | 2,941                        | 2,910                 |
| Recovery of accounts and adjustments                        | -                            | (3,088)                      | 12,099                |
|   | <u>5,000</u>                 | <u>(147)</u>                 | <u>15,009</u>         |
| <b>Non-operating expenditures</b>                           |                              |                              |                       |
| Debt charges  |                              |                              |                       |
| Principal   | 93,000                       | 98,311                       | 93,000                |
| Interest  | 11,000                       | 14,096                       | 13,010                |
| Bank charges  | 500                          | 222                          | 313                   |
| Amortization of debenture discount                          | -                            | 322                          | 322                   |
|   | <u>104,500</u>               | <u>112,951</u>               | <u>106,645</u>        |
| Annual Surplus/(Deficit)                                    | <u>\$ 31,663</u>             | <u>66,098</u>                | <u>37,818</u>         |
| Accumulated surplus (Deficit), beginning of year            |                              | <u>(53,017)</u>              | <u>(90,835)</u>       |
| Accumulated surplus (Deficit), end of year                  |                              | <u>\$ 13,081</u>             | <u>\$ (53,017)</u>    |

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

23

|  | 2020             | 2019               |
|--|------------------|--------------------|
| <b>Financial Assets</b>                        |                  |                    |
| Cash & cash equivalents                        | \$(14,385)       | \$ 350,037         |
| Receivables                                    |                  |                    |
| Consumer rates (net of valuation allowance)    | 93,241           | 75,865             |
| Own funds                                      |                  |                    |
| Water capital                                  | -                | 4,813              |
|  | <u>78,856</u>    | <u>430,715</u>     |
| <b>Liabilities</b>                             |                  |                    |
| Payables and accruals                          | 3,681            | 4,497              |
| Own funds                                      |                  |                    |
| Water capital                                  | 71,547           | -                  |
| General operating                              | 22,550           | 465,276            |
| Special reserve - operating                    | -                | 40,000             |
|  | <u>97,778</u>    | <u>509,773</u>     |
| <b>Net Financial Assets (Liabilities)</b>      | <u>(18,922)</u>  | <u>(79,058)</u>    |
| <b>Non-Financial Assets</b>                    |                  |                    |
| Inventories of supplies and materials, at cost | 29,874           | 23,591             |
| Debenture discount                             | 2,129            | 2,450              |
|  | <u>32,003</u>    | <u>26,041</u>      |
| <b>Accumulated Surplus (Deficit)</b>           | <u>\$ 13,081</u> | <u>\$ (53,017)</u> |

**Schedule of Oxford Water Utility**

**Statement of Investment in Capital Assets - Capital Fund**

| Year Ended March 31               | 2020                       | 2019                       |
|-----------------------------------|----------------------------|----------------------------|
| <b>Balance, beginning of year</b> | <b>\$ 2,789,792</b>        | <b>\$ 2,694,151</b>        |
| Interest revenue                  | 29                         | 2,691                      |
| Service charges                   | (78)                       | (50)                       |
| Term debt retired                 | <u>93,000</u>              | <u>93,000</u>              |
| <b>Balance, end of year</b>       | <b><u>\$ 2,882,743</u></b> | <b><u>\$ 2,789,792</u></b> |

**Statement of Deferred Contributions - Capital Fund**

| Year Ended March 31               | 2020                     | 2019                     |
|-----------------------------------|--------------------------|--------------------------|
| <b>Balance, beginning of year</b> | <b>\$ 180,694</b>        | <b>\$ 167,914</b>        |
| Clean Water & Wastewater Fund     |                          |                          |
| Current additions                 | -                        | 64,181                   |
| Refund of prior years             | 5,240                    | (48,276)                 |
| Amortization                      | <u>(1,908)</u>           | <u>(3,125)</u>           |
| <b>Balance, end of year</b>       | <b><u>\$ 184,026</u></b> | <b><u>\$ 180,694</u></b> |

**Statement of Continuity of Depreciation Funds - Capital Fund**

| Year Ended March 31               | 2020                     | 2019                     |
|-----------------------------------|--------------------------|--------------------------|
| <b>Balance, beginning of year</b> | <b>\$ 274,245</b>        | <b>\$ 321,117</b>        |
| Interest, net of service charges  | (49)                     | 2,641                    |
| Current depreciation              | 64,604                   | 60,541                   |
| Refund of CWWF funding            | 5,240                    | 48,276                   |
| Purchase of capital assets        | <u>(218,865)</u>         | <u>(61,778)</u>          |
|                                   | <b><u>\$ 125,175</u></b> | <b><u>\$ 274,245</u></b> |
| <b>Comprised of</b>               |                          |                          |
| Cash                              | 6,711                    | 25,465                   |
| Due from (to) General Operating   | 46,917                   | 253,593                  |
| Due from (to) Water Operating     | <u>71,547</u>            | <u>(4,813)</u>           |
|                                   | <b><u>\$ 125,175</u></b> | <b><u>\$ 274,245</u></b> |

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

|  | 2020                | 2019                |
|--|---------------------|---------------------|
| <b>Financial Assets</b>                        |                     |                     |
| Cash   | \$ 6,711            | \$ 25,465           |
| Due from own funds                             |                     |                     |
| Water Operating                                | 71,546              | -                   |
| General Operating                              | 46,917              | 253,593             |
|  | <u>125,174</u>      | <u>279,058</u>      |
| <b>Financial Liabilities</b>                   |                     |                     |
| Due to own funds                               |                     |                     |
| Water Operating                                | -                   | 4,813               |
| Long-term debt - Municipal Finance Corporation | 401,000             | 494,000             |
|  | <u>401,000</u>      | <u>498,813</u>      |
| <b>Net Financial Liabilities</b>               | <u>(275,826)</u>    | <u>(219,755)</u>    |
| <b>Non-financial Assets</b>                    |                     |                     |
| Tangible capital assets                        | 4,394,808           | 4,175,943           |
| Less: Accumulated Depreciation                 | (1,052,213)         | (985,702)           |
| Deferred contributions                         | (184,026)           | (180,694)           |
|  | <u>3,158,569</u>    | <u>3,009,547</u>    |
| <b>Investment in Capital Assets</b>            | <u>\$ 2,882,743</u> | <u>\$ 2,789,792</u> |

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## Schedule of Consolidated Segmented Disclosure

Year Ended March 31, 2020

|  | General<br>government<br>services | Protective<br>services | Transportation<br>services | Environmental<br>health services | Public health<br>services | Environmental<br>developmental<br>services | Recreation and<br>cultural services | Water utility    | Total             |
|--|-----------------------------------|------------------------|----------------------------|----------------------------------|---------------------------|--|-------------------------------------|------------------|-------------------|
| <b>Revenues</b>                                |                                   |                        |                            |                                  |                           |  |                                     |                  |                   |
| Taxes  | \$ 1,557,396                      | \$ -                   | \$ -                       | \$ 181,439                       | \$ -                      | \$ -                                       | \$ -                                | \$ -             | \$ 1,738,835      |
| Payments in lieu of taxes                      | 50,918                            | -                      | -                          | -                                | -                         | -  | -                                   | -                | 50,918            |
| Services provided to other governments         | -                                 | 57,452                 | -                          | -                                | -                         | -  | -                                   | -                | 57,452            |
| Sales of services                              | 800                               | -                      | -                          | -                                | -                         | -  | -                                   | -                | 800               |
| Other revenue from own sources                 | 79,630                            | 1,751                  | -                          | -                                | 19,130                    | -  | 47,911                              | -                | 112,979           |
| Unconditional transfers from other governments | 180,828                           | 1,000                  | -                          | -                                | -                         | -  | 12,615                              | -                | 181,828           |
| Conditional transfers from other governments   | 46,365                            | 78,500                 | 82,150                     | -                                | -                         | -  | 20,000                              | -                | 227,015           |
| Water rates                                    | -                                 | -                      | -                          | -                                | -                         | -  | -                                   | 471,669          | 471,669           |
| Cumberland Joint Services Management Authority | -                                 | -                      | -                          | 62,370                           | -                         | -  | -                                   | -                | 62,370            |
|  | <u>1,915,937</u>                  | <u>138,703</u>         | <u>82,150</u>              | <u>243,809</u>                   | <u>19,130</u>             | <u>-</u>                                   | <u>80,526</u>                       | <u>471,522</u>   | <u>2,951,777</u>  |
| <b>Expenditures</b>                            |                                   |                        |                            |                                  |                           |  |                                     |                  |                   |
| Salaries, wages and benefits                   | 277,982                           | -                      | 142,424                    | 72,217                           | -                         | 17,313                                     | 118,298                             | 165,852          | 794,066           |
| Contracted services                            | 41,831                            | 475,448                | -                          | 52,868                           | -                         | 15,643                                     | -                                   | -                | 585,790           |
| Other operating                                | 76,593                            | 211,384                | 168,887                    | 185,638                          | 32,390                    | 20,958                                     | 172,711                             | 158,844          | 947,405           |
| Other Boards and Agencies                      | 19,043                            | -                      | -                          | -                                | -                         | 10,000                                     | 7,680                               | -                | 36,723            |
| Interest                                       | 12,998                            | 11,936                 | 14,478                     | -                                | 664                       | -  | 3,841                               | 14,318           | 58,235            |
| Amortization                                   | 23,181                            | 53,411                 | 143,862                    | 71,311                           | 6,879                     | -  | 31,528                              | 66,511           | 395,903           |
|  | <u>451,608</u>                    | <u>752,179</u>         | <u>468,871</u>             | <u>302,034</u>                   | <u>39,933</u>             | <u>63,914</u>                              | <u>334,058</u>                      | <u>405,525</u>   | <u>2,818,122</u>  |
| <b>Annual Surplus</b>                          | <b>\$ 1,464,329</b>               | <b>\$ (613,476)</b>    | <b>\$ (386,721)</b>        | <b>\$ (58,225)</b>               | <b>\$ (20,803)</b>        | <b>\$ (63,914)</b>                         | <b>\$ (253,532)</b>                 | <b>\$ 65,997</b> | <b>\$ 133,655</b> |



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## CHIEF ADMINISTRATIVE OFFICER REPORT

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**TO:** TOWN COUNCIL

**FROM:** Rachel Jones, Chief Administrative Officer

**SUBJECT:** CAO UPDATE

**DATE:** 16 DECEMBER 2020

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Further to previous communications with Council, the following is a report on several issues that Council should be aware of.

1. A further update from the Town's insurers has been received as it relates to the external operations of the Oxford Arena. I have been advised that in operating the arena in the manner that Council approved at the Special Council meeting on December 14, 2020, this is a material change in risk to the Town. As a result of major concerns on this issue given their 90 year plus experience in providing risk-based solutions to Canadian Municipalities, effective immediately Frank Cowan Company will no longer provide any liability coverage including General Liability coverage, Errors & Omissions Liability coverage, or Environmental Liability coverage with respect to the arena whatsoever, no matter if caused by the Town, the operator, or otherwise, and no matter what the cause. In other words, if the Town is sued for anything arising from the arena, the Town will have no liability coverage. The Town will be self-insuring liability including General Liability, Errors & Omissions Liability, and Environmental Liability pertaining to the arena. To consider revisiting General Liability, Errors & Omissions Liability and/or Environmental Liability coverages for the Town relative to the arena under the new arrangement, Cowan require the details that they requested, including a draft of the written legal agreement between the Town and the operator prior to being signed.
2. A review of our bank accounts is showing significant strain for cashflow purposes. We usually seem to experience this issue later in the fiscal year (ie. February/March), but the delay in our audit and getting financial statements received by Council and then submitted to the Province is restricting full receipt of our expected grant funding (more on that in the next item). In review of the accounts, the Water Depreciation (capital) account is significantly lower in funds due to necessary work that has had to take place to ensure the safe and continued

operation of our water utility within the requirements of Nova Scotia Environment and our operating permit. This may change based on year-end adjustments from the audit, but this account has been targeted to assist the funding of the Duke Street project. Gas Tax and borrowing are the other sources that were identified to fund this project, but borrowing cannot happen until the project has been finished (which has just happened). Therefore, the construction bills have been paid out of our general operating account until capital borrowing can be secured. This is part of the reason behind our cash flow concerns. The Municipal Finance Corporation offers short term loans to cover capital costs until the next debenture process to borrow the funds (spring 2021). The paperwork to start this process has begun with funds being available within approximately a week of MFC receiving the request. Additionally, we can draw on our operating line of credit to fill the cash gap, which will incur interest charges.

3. Upon my employment with the Town Oxford, there had already been identified concerns that showed significant inconsistencies and discrepancies within the financial software systems, financial statements, and the bank balances, with lack of documentation and clarity around much of the financial processes and fund transfers. In the short term, it was necessary to transfer funds from reserves to the general operating account as well as accessing our banking line of credit to ensure cashflow. I had expected that this would be resolved through a subsequent audit and conversion to a single software system. This has been delayed due to workload (some of it from COVID), and a very late audit process due to substantial work required on the auditor's part to resolve undocumented processes and issues from the past. There are still questions around balancing the financial software systems to each other, and what the bank accounts hold. This has been a longstanding issue from before my time here. It certainly indicates our fragile financial position that we have been dealing with consistently over the last 2 ½ years of my term. I spoke directly with Department of Municipal Affairs and Housing around this issue last week to determine if there are resources within the Department that may be able to assist the Town in sorting through this significant and concerning issue. Any response from them will be communicated to Council immediately. The presentation from our auditor will highlight the specific concerns around the financial position of the Town.
4. A letter was received from the Deputy Minister of Municipal Affairs regarding our non-compliance with completing our financial reporting. The letter was copied to the Mayor as well. For expediency this year, the Mayor has agreed that the financial statements will bypass the Audit Committee and take them straight to Council to expedite our reporting requirements and receive our grant funds more quickly. COVID has impacted their workplans at the audit firm as well as the confusion within our financial systems (two separate systems that are not balanced and do not connect in any way) and processes were never clearly documented with sufficient details to assist anyone going forward in understanding how things were done, why they were done, or what lump sum adjustments consisted of to link back to projects or specific funds that further complicates getting the work done quickly and easily.

5. Further to a previous report to Council on our meeting with Environment Canada on our Wastewater Treatment Plant, the new flow meter at the discharge location has been installed and staff are able to record daily average flow levels. These set the parameters on what tests and how often they need to be done. The annual calendar for this that Dillon Consulting is working on for us will assist greatly and is expected to be delivered prior to the Christmas break. I had a telephone conversation recently with the enforcement officer who we met with in early November to indicate that, based on the flows that are reported, it will increase the timeframe of regular testing from monthly to every two weeks. Discharge volumes for the year, once documented, will give us a more comprehensive understanding of the effluent volumes, and our test results will also indicate how effective our treatment processes are. The results of those tests will impact any additional changes to testing and/or capital upgrades to the treatment plant that may be required. The enforcement officer noted that there will be a letter coming, likely early in January, as a follow up to our meeting and the lack of any reporting since 2013. With our prompt response to put as much as possible in place very quickly, the letter will be a written warning for the Town only, without charges or fines at this point.
6. We have several staff at all levels of the organization who are feeling extremely overextended with the requirements to complete a great deal of work. This has been the regular routine for a long time, and staff are feeling worn down and exhausted. The additional work and high levels of anxiety that some experience around COVID has certainly added to the issue. With the amount of work that is required, it was very difficult for staff to take their regular vacation time this year, so we are scheduling some of that this month. Despite feeling overwhelmed or anxious, staff continue to come to work because they know that the work needs to get done and there isn't backup staffing to cover additional work. That shows that we have loyal and dedicated staff. It will be important to continue to support staff in their efforts and understand that this may affect our productivity and capacity.

We continue to work to address the state of the organization that was identified in 2018. For the returning members on Council, this is not something new as there have been reports on this type of situation before. However, despite the significant work that has been done, the challenges ahead continue to pile higher in front of us. Part of the challenge is to increase both the amount of resources and the skill sets of those resources in a timely manner, and in a way that is affordable. Unfortunately, this is nearly impossible given the financial resources of the Town. Some of the challenges are trying to catch up with issues that result from the past administration, and others are due to the increasing regulations from the provincial and federal governments as they relate to our systems and appropriate operations.

It is important for Council to understand where staff are with respect to capacity and the overall mental health of our organization. The last two and a half years has been heavily laced with crisis management in our organization, and that takes its

toll on everyone. These are critical factors to consider as Council continues to set priorities, discuss budgets, allocate resources, and determine service levels.

For clarity, and in part as informing new members of Council of the work done in the past, the following outlines some of the major milestones that have been completed since May 2018.

- July/August 2018: Lions Club property sinkhole (6-8 months of work associated with this project and beyond).
- October 2018 - December 2019: Municipal Finance Corporation collaboration on development and implementation of seven core best practices around financial management (Audit Committee Terms of Reference, Procurement Policy, Debt Management Policy, Operating and Capital Reserve Policy, Documentation of Accounting Procedures Policy, Financial Forecasting Policy, and Multi-Year Capital Planning Policy).
- March 2019: Initiated full police services review for cost efficiencies.
- Summer 2019: Water Utility Rate Review (three-year plan).
- Summer 2019: CUPE Collective Bargaining (four-year term 2018-2022).
- Summer 2019: Master Recreation & Physical Activity Strategy Revision.
- September 2019: Strategic Planning Workshop with Council and management staff to develop and start implementation of key strategic priorities.
- October 2019: Organization Review to align departments, review and revise job descriptions, outline expectations and roles, approve new Senior Accountant position.
- March 2020 - present: COVID-19 response plan for staffing, operations, essential staff and services, communication plans, re-opening plans, and second wave implications.
- April 2020: Review of the Debt Affordability Model and how it can be used for long term financial planning.
- April 2020: Action Plan developed for Department of Municipal Affairs and approved as it relates to addressing the deficiencies in the Town's Financial Condition Index
- May 2020: Enrolled in AIM Network Asset Management Workshop Cohort to initiate asset management program (informs capital planning and budget requirements, connects to service capacity and other key strategic priorities, identifies gaps in compliance with Accessibility Act).

Respectfully submitted,

Rachel Jones  
Chief Administrative Officer



## Public Works Monthly Report

November 2020

### Water Utility

- Removed hydrant on the corner of Main & Rideau Streets. This hydrant was old and had a regular small leak. It is used for flushing purposes only and removal does not affect fire protection. When the Main Street waterline is replaced, the hydrant will be reinstalled at a more favourable location.
- The contract for the waterline replacement on Duke Street has been completed on that street, along with asphalt paving. The section left to connect Hanlon and Main Street, along with the paving of that section, is expected to be completed by the second week of December. To date, the project is on budget.

### Roads

- Patched holes at Lower Main Street and Little River Road.
- Ditched Upper Foundry Street.
- Installed a culvert at 142 Foundry Street.
- Cut bushes on Klondike Road around the chlorination plant and on Upper Foundry Street.

### Wastewater

- Repaired sewer for 354 Foundry Street.
- Installed a flow meter at the WWTP Lagoons as required by Environment and Climate Change Canada for reporting requirements. Collected samples to submit for the required acute lethality test of the WWTP effluent.

### Facilities

- The Town Hall continues to have heating issues. The current boiler is a residential grade appliance and the building footprint would be more efficiently served by a commercial appliance. Through lack of heat for two weeks in January/February 2020, to several more days of no heat in November/December, additional repairs and parts are on order to facilitate a regular heating source for the winter. Identified necessary repairs from the January failure were completed over the summer. Without the repairs, the furnace is subject to additional failure, and the building cannot provide hot running water until the repair is made. Staff will obtain replacement quotes on the furnace to be considered in the next budget year.
- A full insurance inspection of all of our facilities, including water and wastewater treatment plants, parks, and all buildings was scheduled to take place in April 2020. This was put on hold due to COVID travel restrictions and rescheduled for November. The inspector is travelling from Moncton, and with the surge of cases in

both provinces and the quarantine requirements that have been re-established in New Brunswick, this inspection is once again delayed. The results may have impacts on the Town's insurance premiums and/or capital upgrade expenditures.

**General**

- Put up a Christmas tree and seasonal decorations around town.
- Assisted CAO in completing the annual report to NSE for the Transfer Station for both 2018 and 2019.
- Attended the third of five planned Asset Management Cohort Workshop in Kentville with CAO and Senior Accountant; this will complete the inventory for our water utility. A joint application to the FCM funding program to complete all our assets has been submitted for consideration.

Respectfully submitted,

Wes Adshade  
Public Works Supervisor

| Town of Oxford 1                           | Budget 20-21     | % of tot | Actual 04/01/2020<br>to12/14/2020 | % Percentage of<br>Budget | NOTES  |
|--|------------------|----------|-----------------------------------|---------------------------|--|
| <b>REVENUE</b>                             |                  |          |                                   |                           |  |
| <b>Tax Revenue</b>                         |                  |          |                                   |                           |  |
| Residential Tax                            | 791,627          |          | 791,355                           | 100                       | Tax revenue does not include uncollectable taxes                       |
| Commercial Tax                             | 1,025,365        |          | 1,025,365                         | 100                       |  |
| Agreement O.F.F.                           | 0                |          | 0                                 |                           |  |
| Resource Tax                               | 13,358           |          | 10,491                            | 79                        |  |
| Forest (Under 50,000 Acres)                | 179              |          | 179                               | 100                       |  |
| Business Occupancy Tax                     | 0                |          | 0                                 |                           |  |
| Based on Revenue - Aliant                  | 3,700            |          | 2,534                             | 68                        |  |
| Sewer Rates                                | 181,000          |          | 181,895                           | 100                       |  |
| Deed Transfer Tax                          | 12,000           |          | 25,287                            | 211                       | More than expected this year as house sales are unually high this year |
| <b>Total Taxes</b>                         | <b>2,027,229</b> |          | <b>2,037,105</b>                  | <b>100</b>                |  |
| <b>Grants in Lieu</b>                      |                  |          |                                   |                           |  |
| Federal Government - Canada Post           | 2,456            |          | 0                                 | 0                         | Application in process   |
| Federal Government - RCMP                  | 17,491           |          | 0                                 | 0                         | Application in process   |
| Provincial Government - DNR                | 15,342           |          | 0                                 | 0                         | Application in process   |
| Provincial Government - Liquor Comm        | 8,976            |          | 8,976                             | 100                       |  |
| <b>Total Grants in Lieu</b>                | <b>44,265</b>    |          | <b>8,976</b>                      | <b>20</b>                 |  |
| <b>Services to Other Governments</b>       |                  |          |                                   |                           |  |
| Cumberland County - Fire Protection        | 57,000           |          | 0.00                              | 0                         | To be invoiced   |
| <b>Total Services to Other Governments</b> | <b>57,000</b>    |          | <b>-</b>                          | <b>0</b>                  |  |
| <b>Own Source Revenue</b>                  |                  |          |                                   |                           |  |
| Arena - Ice Rentals                        | 0                |          | 17                                |                           |  |
| Arena - Fish and Game Show Revenue         | 0                |          | 0                                 |                           |  |
| Arena - Sign Rentals                       | 0                |          | 0                                 |                           |  |
| Arena - Fun Hockey Registrations           | 0                |          | 0                                 |                           |  |
| Soccer Program Registrations               | 0                |          | 0                                 |                           |  |
| Steve Nash Basketball Registrations        | 0                |          | 0                                 |                           |  |
| Free Skate Program                         | 0                |          | 0                                 |                           |  |

|                                      |                |               |           |  |
|--------------------------------------|----------------|---------------|-----------|--|
| Special Program Registrations        | 0              | 0             |           |  |
| Community Garden - Grant Funding     | 0              | 0             |           |  |
| Berry Bolt                           | 0              | 0             |           |  |
| Junior NBA                           | 0              | 0             |           |  |
| Tennis                               | 0              | 0             |           |  |
| Heritage Gas Revenue                 | 20,000         | 0             | 0         |  |
| Theatre Revenue                      | 1,000          | 662           | 66        |  |
| Dog Licences                         | 50             | 0             | 0         |  |
| Building Permits                     | 1,000          | 0             | 0         |  |
| Sub Division Plans                   | 0              | 0             |           |  |
| Fine Revenue                         | 750            | 504           | 67        |  |
| Office Rent Water                    | 5,500          | 0             | 0         |  |
| Medical Centre Rents                 | 20,000         | 14,321        | 72        |  |
| Probation Office Rent                | 0              | 0             |           |  |
| Interest on Investments              | 0              | 0             |           |  |
| Interest on Taxes                    | 25,000         | 26,980        | 108       |  |
| A/R adjustments                      | 0              | 0             |           |  |
| Tax Certificates                     | 500            | 1,000         | 200       | More than expected this year as house sales are unually high               |
| Communities in Bloom Revenue         |                | 200           |           | Cumberland Food Action Network   |
| Sales of materials                   | 3,000          | 0             | 0         |  |
| <b>Total Own Source Revenue</b>      | <b>76,800</b>  | <b>43,684</b> | <b>57</b> |  |
| <b>Unconditional Transfers</b>       |                |               |           |  |
| Equalization Grant                   | 178,171        | 44,543        | 25        | Provided by Province in installments, delayed due to financial statements. |
| Farm Acreage Grant                   | 2,657          | 2,728         | 103       |  |
| HST Offset Payment                   | 7,000          | 7,135         | 102       |  |
| <b>Total Unconditional Transfers</b> | <b>187,828</b> | <b>54,406</b> | <b>29</b> |  |
| <b>Conditional Transfers</b>         |                |               |           |  |
| EMO Grant Civic #                    | 1,000          | 0             | 0         |  |
| CNTA Grant - VIC                     | 0              | 0             |           |  |
| Fed Gov Funding - Summer Students    | 7,028          | 7,028         | 100       |  |
| Comm Enhancement Grant Funding       | 0              | 0             |           |  |
| <b>Total Conditional Transfers</b>   | <b>8,028</b>   | <b>7,028</b>  | <b>88</b> |  |

**Other Transfers**

|                                  |                  |                  |              |   |
|----------------------------------|------------------|------------------|--------------|---|
| Gas Tax Revenue                  |                  | 0                |              |   |
| County Funding - Arena           | 0                | 0                |              |   |
| MPAL Funding Province            | 0                | 2,500            |              |   |
| Grants from Prov- Sinkhole Study | 0                | 0                |              |   |
| Grants from Other Organizations  | 0                | 274,257          |              | \$17,500 Downtown Beautification Grant and \$253,985 Safe Start Agreement |
| Transfer from Surplus            | 0                | 0                |              |   |
| TRANSFER FROM OPERATING RESERVE  | 0                | 0                |              |   |
| Transfer From Local Fire Assoc   | 10,000           | 0                | 0            |   |
| Interest on CRA refunds          | 0                | 0                |              |   |
| Land Sales                       | 0                | 0                |              |   |
| <b>Total Other Transfers</b>     | <b>10,000</b>    | <b>276,757</b>   | <b>2,768</b> |   |
| <b>TOTAL REVENUE</b>             | <b>2,411,150</b> | <b>2,427,956</b> | <b>101</b>   |   |

**EXPENSE**

**General Government**

|                                |         |         |     |  |
|--------------------------------|---------|---------|-----|--|
| Mayor Honorarium               | 9,011   | 6,007   | 67  |  |
| Mayor Expenses                 | 2,500   | 569     | 23  |  |
| Council Honorariums            | 27,000  | 16,120  | 60  |  |
| Council Expenses               | 5,000   | 824     | 16  |  |
| Salary - CAO                   | 62,513  | 59,579  | 95  |  |
| Salary - Accountant            | 31,500  | 30,022  | 95  |  |
| Salary - Deputy Clerk          | 30,200  | 28,783  | 95  |  |
| Salary - Office Staff          | 25,116  | 19,011  | 76  |  |
| Admin Salaries paid by Water   | -64,000 | -44,800 | 70  | 70% of 64,000 as we are 8.5 months into the budget |
| Legal Fees                     | 5,000   | 0       | 0   |  |
| CAO Contracted Services        |         | 0       |     |  |
| Accounting Contracted Services | 5,000   | -15     | 0   |  |
| Canada Pension Plan            | 20,000  | 13,615  | 68  |  |
| Employment Insurance           | 9,000   | 6,394   | 71  |  |
| Health Plan (Blue Cross)       | 3,000   | 3,359   | 112 |  |
| Pension - CAO                  |         | 0       |     |  |
| Pension - Employees            | 20,000  | 15,913  | 80  |  |
| Xmas Bonuses                   | 850     | 625     | 74  |  |
| Professional Development       | 1,500   | 339     | 23  |  |

|                                     |        |        |     |  |
|-------------------------------------|--------|--------|-----|--|
| CAO Seminars & Travel               | 3,000  | 889    | 30  |  |
| Audit Fee                           | 20,000 | 0      | 0   |  |
| Town Hall Insurance                 | 1,750  | 2,546  | 145 |  |
| Office Postage                      | 4,200  | 4,180  | 100 | 4 of 6 bill mail outs already expensed   |
| Office Supplies & Advertsing        | 12,000 | 8,329  | 69  |  |
| I T Expenses                        | 7,000  | 7,300  | 104 |  |
| Office Programmer                   | 0      | 22     |     | Adobe license  |
| Town Hall Janitor & Supplies        | 6,000  | 3,819  | 64  |  |
| Town Hall Telephones                | 8,000  | 5,829  | 73  |  |
| Town Hall Electricity               | 5,000  | 2,468  | 49  |  |
| Town Hall Natural Gas               | 8,000  | 1,273  | 16  |  |
| Town Hall Water                     | 350    | 210    | 60  |  |
| Town Hall Sewer                     | 306    | 434    | 142 | taxes and sewer on property Owner Unknown  |
| Workplace Wellness                  |        | 352    |     | Going away celebration for Corey   |
| Town Hall Maintenance               | 15,000 | 10,458 | 70  |  |
| Municipal Election                  | 10,000 | 8,118  | 81  |  |
| Bond Insurance                      |        | 0      |     |  |
| Losses on Appeals/Habitat Subdiv    |        | 0      |     |  |
| OPH Grant                           |        | 0      |     |  |
| Lion's Club Rental                  |        | 0      |     |  |
| Conferences and Workshops           | 3,000  | 557    | 19  |  |
| Public Official Liability Ins       | 3,000  | 2,250  | 75  |  |
| Dues - UNSM/FCM/CNTA/POL BD         | 6,000  | 1,619  | 27  |  |
| Exhibition/Transport Society Grants | 0      | 0      |     |  |
| YMCA Grant                          | 0      | 0      |     |  |
| ORHS Bursary                        | 500    | 500    | 100 |  |
| NSCC Foundation                     | 0      | 0      |     |  |
| Oxford Sinkhole                     | 0      | 0      |     |  |
| COVID - 19 Costs                    | 5,000  | 5,350  | 107 |  |
| PVSC - Assessment Costs             | 18,892 | 14,169 | 75  |  |
| Valuation Allowance - Taxes         |        | 1,596  |     |  |
| Bad debts other                     |        | 0      |     |  |
| Interest Town Hall 2013 MFC         | 982    | 947    | 96  |  |
| Interest on Backhoe Loan            | 1,125  | 2,036  | 181 | For proper allocation of expenses there will be 254.52 interest /month, the budget should allow for \$3054.24. Take \$1928.70 from Principal Backhoe Lease accoun#5768 |
| Interest Short Term Borrowings      |        | 0      |     |  |

|                                     |                |              |                |           |  |                     |
|-------------------------------------|----------------|--------------|----------------|-----------|--|---------------------|
| Bank Service Charges                |                |              | 2,876          |           | Monthly service fees-Scotia connect, and account maintenance | Last year \$9980.59 |
| Deficit of Prior Years              | 99,458         |              | 0              | 0         |  |                     |
| MFC Int - School Enhancement        | 622            |              | 625            | 100       |  |                     |
| Cash Over/Short                     |                |              | 3              |           |  |                     |
| Credit Card Fees & Interest         | 500            |              | 442            | 88        |  |                     |
| <b>Total General Government</b>     | <b>432,875</b> | <b>18.0%</b> | <b>245,541</b> | <b>57</b> |  |                     |
| <b>Protective Services - Police</b> |                |              |                |           |  |                     |
| Admin - Salary                      |                |              | 0              |           |  |                     |
| Admin - Audit                       |                |              | 0              |           |  |                     |
| RCMP Contract                       | 505,605        |              | 379,203        | 75        |  |                     |
| School Crosswalk Guard              | 7,200          |              | 2,598          | 36        |  |                     |
| Prosecuting Attorney Fee            | 500            |              | 0              | 0         |  |                     |
| Corrections                         | 15,000         |              | 10,971         | 73        |  |                     |
| <b>Total Police</b>                 | <b>528,305</b> | <b>21.9%</b> | <b>392,772</b> | <b>74</b> |  |                     |
| <b>Fire</b>                         |                |              |                |           |  |                     |
| Admin - Salary                      |                |              | -              |           |  |                     |
| Admin - Audit                       |                |              | -              |           |  |                     |
| Fire Inspection Cost                |                |              | -              |           |  |                     |
| Firefighters Honorariums/Incentives | 17,000         |              | 17,814         | 105       |  |                     |
| Fire Phones                         | 2,700          |              | 1,067          | 40        |  |                     |
| Fire Communication System           | 17,000         |              | 5,123          | 30        |  |                     |
| Public Fire Protection Charge       | 120,935        |              | 140,439        | 116       | Mandated increase by Water Utility                           |                     |
| Fire Chief's Convention             | -              |              | -              |           |  |                     |
| Fire Training                       | 7,500          |              | 535            | 7         |  |                     |
| Fire Hall Lights & Power            | 4,000          |              | 2,771          | 69        |  |                     |
| Fire Hall Natural Gas               | 7,200          |              | 1,530          | 21        |  |                     |
| Fire Hall Insurance                 | 3,800          |              | 4,396          | 116       | Yearly fee paid  |                     |
| Fire Hall Maintenance               | 5,000          |              | 2,828          | 57        |  |                     |
| Firefighters Liability Insurance    | 2,500          |              | 5,767          | 231       | Portion will be reimbursed by firefighters                   | Yearly fee paid     |
| Fire Hall Water                     | 500            |              | -              | 0         |  |                     |
| Fire Hall Sewer                     | 306            |              | 306            | 100       |  |                     |
| Fire Trucks Insurance               | 3,700          |              | 3,996          | 108       | Yearly fee paid  |                     |
| Fire Trucks Fuel                    | 2,200          |              | 923            | 42        |  |                     |

|  |                |             |                |            |
|--|----------------|-------------|----------------|------------|
| Fire Trucks Repairs & Maintenance      | 15,000         |             | 34,077         | 227        |
| Fire Equipment & Supplies              | 15,000         |             | 2,398          | 16         |
| Fire Equipment Repairs & Maint         | 4,500          |             | 8,738          | 194        |
| Fire Training Ground Project           | 0              |             | -              |            |
| Fire Truck Pumper/ Tanker              | 0              |             | -              |            |
| Fire B.A. - MFC Interest               | 453            |             | 453            | 100        |
| Fire Truck 2005 MFC Interest           | 0              |             | -              |            |
| Fire Truck 2005 MFC Principal          | 0              |             | -              |            |
| Fire New Hall - MFC Interest           | 9,327          |             | 9,297          | 100        |
| Interest MFC 2018 B.A.                 | -              |             | -              |            |
| Fire Breath App MFC Nov 2018 Int       |                |             | 1,404          |            |
| <b>Total Fire</b>                      | <b>238,621</b> | <b>9.9%</b> | <b>243,865</b> | <b>102</b> |
| <b>Emergency Management</b>            |                |             |                |            |
| REMO                                   | 5,500          |             | 5,063          | 92         |
| EMO Expenses                           | 500            |             | 0              | 0          |
| EMO SHRU Funding                       | 619            |             | 619            | 100        |
| <b>Total Emergency Management</b>      | <b>6,619</b>   | <b>0.3%</b> | <b>5,682</b>   | <b>86</b>  |
| <b>Other Protective Services</b>       |                |             |                |            |
| Building Inspection                    | 7,000          |             | 4,494          | 64         |
| Animal Control                         | 1,000          |             | 0              | 0          |
| Other Protective Services              | 0              |             | 0              |            |
| <b>Total Other Protective Services</b> | <b>8,000</b>   | <b>0.3%</b> | <b>4,494</b>   | <b>56</b>  |
| <b>Transportation Services</b>         |                |             |                |            |
| Salary - PW Supervisor                 | 31,000         |             | 20,596         | 66         |
| Labour - PW                            | 87,700         |             | 83,938         | 96         |
| Summer Students                        | 2,000          |             | 9,169          | 458        |
| Supervisor Phone                       | 1,600          |             | 1,529          | 96         |
| Town Truck                             | 9,000          |             | 5,515          | 61         |
| Supervisor Truck Allow                 | -              |             | -              |            |
| Loader and Plow                        | 28,000         |             | 3,329          | 12         |
| Generator                              | 60             |             | 46             | 77         |
| Tractor                                | 7,000          |             | 4,597          | 66         |

MFC #38-A-1 CK Agee #91 Debenture Payment S/B 1393.92 this year

50 % of wages

80 % of wages as per spreadsheet "allocation of PW hours"

this expense is offset by Revenue of \$7028

|                                    |        |        |     |  |
|------------------------------------|--------|--------|-----|--|
| Backhoe Lease Etc                  | 1,500  | 671    | 45  |  |
| Roller                             | -      | -      |     |  |
| Air Compressor                     | -      | -      |     |  |
| Salt Truck                         | 5,000  | 3,016  | 60  |  |
| Small Tools & Equipment            | 5,000  | 6,003  | 120 |  |
| OPH Insurance                      | 200    | 195    | 98  | Annual fee   |
| OPH Expenses                       | 300    | -      | 0   |  |
| OPH Taxes                          | 2,300  | 2,342  | 102 | Annual fee   |
| Town Garage Insurance              | 500    | 2,871  | 574 | Annual fee   |
| Town Garage Fuel (Wood)            | 1,500  | 1,366  | 91  |  |
| Town Garage Maintenance            | 1,500  | 5,063  | 338 | National Trailer Sales for container \$3754  |
| Town Garage Phone                  | 260    | 129    | 49  |  |
| Town Garage Water                  | -      | -      |     |  |
| Town Garage Electricity            | 4,000  | 2,113  | 53  |  |
| Workers Compensation               | 12,000 | 9,286  | 77  |  |
| Liability Insurance                | 12,800 | 13,107 | 102 | Annual fee   |
| Diesel                             | 13,000 | 2,696  | 21  |  |
| Oil                                | -      | -      |     |  |
| Gasoline                           | 9,000  | 3,570  | 40  |  |
| Oxygen                             | -      | -      |     |  |
| Sundry                             | 1,100  | -      | 0   |  |
| Clothing                           | 3,000  | 2,300  | 77  |  |
| Health and Safety                  | 5,000  | 1,716  | 34  |  |
| Salt                               | 30,000 | -      | 0   |  |
| Road Repairs                       | -      | -      |     |  |
| Street Maintenance                 | 25,000 | 43,464 | 174 | \$3552-Municipal Enterprizes patch Main Street, Centerline Markings \$4641, Greg Mattison \$3895 |
| Street Lighting                    | 7,000  | 5,286  | 76  |  |
| Street Lights Reim back to Cap Res |        | -      |     |  |
| Main Street Phase 2 - MFC Int      | 2,705  | 2,687  | 99  |  |
| Main Street 2008 MFC Interest      | 0      | -      |     |  |
| Main Street 2008 MFC Principal     | 0      | -      |     |  |
| Capital from Revenue Salt Shed     | 0      | -      |     |  |
| Loader 2013                        | 0      | -      |     |  |
| Paving 2017                        | 0      | -      |     |  |
| Paving/Sidewalks 2016-MFC Interest | 5,662  | 5,662  | 100 |  |
| Sidewalks - 2014                   | 0      | -      |     |  |

|  |                |              |                |           |   |
|--|----------------|--------------|----------------|-----------|---|
| Salt Truck 2016 - MFC Interest                 | 1,062          |              | 1,062          | 100       |   |
| Honda Snowblower                               | 0              |              | -              |           |   |
| <b>Total Transportation</b>                    | <b>315,749</b> | <b>13.1%</b> | <b>243,323</b> | <b>77</b> |   |
| <b>Environmental Health Services</b>           |                |              |                |           |   |
| Sewer Admin Supervisor                         | 18,000         |              | 8,238          | 46        | 20% of wages  |
| Sewer Other Labour                             | 35,000         |              | 6,295          | 18        | 6 % of wages as per spreadsheet "allocation of PW hours"            |
| Sewer Safety Equipment                         | 2,000          |              | -              | 0         |   |
| Sewer Maintenance                              | 6,000          |              | 12,776         | 213       | Invoice for \$4522 from Omnitech for a flow monitor                 |
| Sewer Power                                    | 32,000         |              | 18,542         | 58        |   |
| Sewer Lagoon MFC Interest                      | 0              |              | -              |           |   |
| Sewer Lagoon MFC Principal                     | 0              |              | -              |           |   |
| Transfer Station Contract (FERO)               | 95,000         |              | 54,240         | 57        |   |
| Tip Fees                                       | 30,000         |              | 34,648         | 115       | Includes \$2186 for testing water around the transfer station       |
| <b>Total Environmental Health</b>              | <b>218,000</b> | <b>9.0%</b>  | <b>134,740</b> | <b>62</b> |   |
| <b>Public Health &amp; Environmental Devel</b> |                |              |                |           |   |
| Medical Centre                                 | 31,000         |              | 21,793         | 70        |   |
| Deficit Regional Housing Authority             | 26,400         |              | 23,536         | 89        | Annual Fee  |
| Planning - Town of Amherst                     | 17,000         |              | 15,643         | 92        | Annual Fee  |
| Interest Medical Centre 2013 MFC               | 614            |              | 666            | 109       |   |
| Lease Natural Gas Boiler Med Cent              |                |              | 0              |           |   |
| Tree Expense/Trail Reserve                     | 5,000          |              | 5,334          | 107       | Tree removal work completed   |
| Community Eco Dev/Tourism                      | 12,000         |              | 5,916          | 49        |   |
| Cumberland Business Connector                  | 10,000         |              | 0              | 0         |   |
| Communities in Bloom                           | 750            |              | 2,873          | 383       | \$ 1500 for hanging baskets ordered last fall per Council directive |
| <b>Total Public Health and Envir Dev</b>       | <b>102,764</b> | <b>4.3%</b>  | <b>75,763</b>  | <b>74</b> |   |
| <b>Recreation and Cultural - Arena</b>         |                |              |                |           |   |
| Arena Labour                                   | 5,200          |              | 1,720          | 33        |   |
| Arena Telephone                                | 650            |              | 304            | 47        |   |
| Arena Electricity                              | 10,000         |              | 7,335          | 73        |   |
| Arena Maintenance                              | 10,000         |              | 4,035          | 40        |   |
| Lease Natural Gas Boiler Arena                 | 7,580          |              | -              | 0         |   |
| Arena Natural Gas                              | 3,500          |              | 623            | 18        |   |

|                                     |               |             |               |           |
|-------------------------------------|---------------|-------------|---------------|-----------|
| Arena Water                         | 1,000         |             | 1,036         | 104       |
| Arena Sewer                         | 306           |             | 306           | 100       |
| Arena Insurance                     | 1,600         |             | 2,238         | 140       |
| Arena Maintenance - Energy Upgrades | 0             |             | -             |           |
| Arena MFC Interest 2018             | 0             |             | -             |           |
| Arena Dressng Room 2013 MFC Int.    | 0             |             | -             |           |
| Arena 2013 MFC Interest             | 1,350         |             | 1,361         | 101       |
| Arena Chiller - MFC Int             | 1,187         |             | 1,177         | 99        |
| Arena Automation MFC Nov 18 Int     | 329           |             | 344           | 104       |
| <b>Total Arena</b>                  | <b>42,702</b> | <b>1.8%</b> | <b>20,478</b> | <b>48</b> |

Part of Arena inurance was allocated to town garage last year so budget is low

**Fields and Library**

|                                 |               |             |              |           |
|---------------------------------|---------------|-------------|--------------|-----------|
| Xmas Lights                     | 1,000         |             | 303          | 30        |
| Tennis Courts                   | 1,000         |             | 0            |           |
| Trails                          | 1,000         |             | 184          | 18        |
| Ballfield                       | 2,000         |             | 227          | 11        |
| Skateboard Park                 | 1,000         |             | 0            |           |
| Mural Lights                    | 500           |             | 175          | 35        |
| Library Expense                 | 6,000         |             | 2,382        | 40        |
| Regional Library Board Transfer | 7,680         |             | 5,760        | 75        |
| <b>Total Fields and Library</b> | <b>20,180</b> | <b>0.8%</b> | <b>9,032</b> | <b>45</b> |

**Theatre**

|                      |               |             |              |           |
|----------------------|---------------|-------------|--------------|-----------|
| Theatre Movies       | 0             |             | 0            |           |
| Theatre Telephone    | 0             |             | 0            |           |
| Theatre Electricity  | 3,000         |             | 0            | 0         |
| Theatre Expense      | 300           |             | 495          | 165       |
| Theatre Maintenance  | 2,000         |             | 594          | 30        |
| Theatre Natural Gas  | 3,500         |             | 665          | 19        |
| Theatre Water        | 350           |             | 135          | 39        |
| Theatre Sewer        | 306           |             | 0            | 0         |
| Theatre Property Tax | 2,000         |             | 801          | 40        |
| Theatre Insurance    | 200           |             | 162          | 81        |
| <b>Total Theatre</b> | <b>11,656</b> | <b>0.5%</b> | <b>2,851</b> | <b>24</b> |

Overpaid in previous year went to prepaid  
Yearly fee paid

**Recreation**

|                                     |              |              |           |
|-------------------------------------|--------------|--------------|-----------|
| Recreation Community Garden Project | 500          | 0            | 0         |
| Recreation Co-ord Salary            | 5,000        | 5,504        | 110       |
| Recreation Co-ord Travel            | 0            | 0            |           |
| Recreation Summer Students          | 0            | 0            |           |
| Recreation Office Supplies          | 0            | 0            |           |
| Recreation Postage                  | 2,000        | 0            | 0         |
| Recreation Advertising              | 200          | 49           |           |
| Recreation Telephone                | 500          | 262          | 52        |
| Recreation - Strawberry Festival    | 0            | 0            |           |
| Recreation - Summer Soccer Program  | 0            | 0            |           |
| Recreation - Tennis Program         | 0            | 0            |           |
| Recreation - General Programs       |              | 229          |           |
| <b>Total Recreation</b>             | <b>8,200</b> | <b>6,045</b> | <b>74</b> |

Gazebo Power & fee for Fundy Directors Association

**Fiscal Services**

|                                     |        |        |     |
|-------------------------------------|--------|--------|-----|
| MFC Principal - 2011 School Enhan   | 10,000 | 10,000 | 100 |
| MFC Principal - 2016 Breathing App  | 3,200  | 3,200  | 100 |
| MFC Principal - 2018 Breathing App  | 7,400  | 7,400  | 100 |
| MFC Principal - 2013 Fire Hall      | 69,700 | 69,700 | 100 |
| MFC Principal - 2013 Med Cent       | 5,000  | 5,000  | 100 |
| MFC Principal - 2011 Main Phase 2   | 43,000 | 43,000 | 100 |
| MFC Principal - 2016 Paving/Salt Tr | 47,500 | 47,500 | 100 |
| MFC Principal - 2013 Town Hall      | 7,100  | 7,100  | 100 |
| MFC Principal - 2013 Arena          | 10,200 | 10,200 | 100 |
| MFC Principal - 2018 Arena Auto     | 5,500  | 6,200  | 113 |
| MFC Principal - 2011 Arena Chiller  | 0      | 5,500  |     |
| MFC Principal - 2014 Loader         | 0      | 0      |     |
| MFC Principal - 2014 Fire Hall #2   | 0      | 0      |     |
| MFC Principal - 2014 Arena          | 6,200  | 0      | 0   |
| Backhoe lease principal             | 6,912  | 3,322  | 48  |
| Interest ST Borrowings              |        | 0      |     |
| Bank Service Charges                |        | 0      |     |
| Non Ded Penalties and Interest      |        | 0      |     |
| Debenture Discount                  | 0      | 0      |     |
| Assessment Costs                    | 0      | 0      |     |

Interest on Backhoe Account #5089.

50% of the principal payment less taxes and interest has been allocated to water utility.

|                                   |                  |               |                   |           |
|-----------------------------------|------------------|---------------|-------------------|-----------|
| Capital expenditures from revenue | 0                |               | 0                 |           |
| Transfer to Reserves              | 31,767           | 1.3%          | 0                 |           |
| Deficit of Prior Years            | 0                |               | 0                 |           |
| Valuation Allowance               | 0                |               | 0                 |           |
| District School Board             | 224,000          |               | 165,141           | 74        |
| <b>Total Fiscal Services</b>      | <b>477,479</b>   | <b>19.8%</b>  | <b>383,263</b>    | <b>80</b> |
| <b>TOTAL EXPENSE</b>              | <b>2,411,150</b> | <b>100.0%</b> | <b>1,767,848</b>  | <b>73</b> |
| <b>NET INCOME</b>                 | <b>0.34</b>      |               | <b>660,108.26</b> |           |

**Town of Oxford Water**  
**Income Statement 04/01/2020 to 12/14/2020**

|  | Budget            | Actual            | Percentage of<br>Budget | NOTES  |
|--|-------------------|-------------------|-------------------------|--|
| <b>REVENUE</b>                             |                   |                   |                         |  |
| Water Revenue                              |                   |                   |                         |  |
| Metered Water/Base Charge                  |                   | 88,342.75         |                         |  |
| Metered Water/Consumption                  |                   | 16,243.97         |                         |  |
| Metered Water/O.F.F. Base Charge           |                   | 14,555.82         |                         |  |
| Metered Water/O.F.F. Consumption           |                   | 81,592.95         |                         |  |
| <b>Total Metered Sales</b>                 | <b>412,000.00</b> | <b>200,735.49</b> | <b>49%</b>              |  |
| Flat Rate Sales                            | 1,950.00          | 1,200.00          | 62%                     |  |
| Public Fire Protection                     | 115,407.00        | 140,439.00        | 122%                    |  |
| Sale of Services                           | 250.00            | 0.00              | 0%                      |  |
| Sprinkler Service                          | 200.00            | 0.00              | 0%                      |  |
| Interest on O/S Arrears                    | 5,000.00          | 1,733.27          | 35%                     |  |
| Transfer From Surplus/Depreciation         | 0.00              | 0.00              |                         |  |
| <b>TOTAL REVENUE</b>                       | <b>534,807.00</b> | <b>344,107.76</b> | <b>64%</b>              |  |
| <b>EXPENSE</b>                             |                   |                   |                         |  |
| <b>Power and Pumping</b>                   |                   |                   |                         |  |
| P&P Supervisor Salary                      | 20,560.24         | 12,357.71         | 60%                     | 30% of Public Works Supervisor   |
| P&P Power                                  | 59,228.98         | 20,084.74         | 34%                     |  |
| P&P Labour                                 | 1,000.00          | 1,049.23          | 105%                    | 1 % of wages as per spreadsheet "allocation of PW hours"   |
| P&P Repairs and Maintenance                | 23,346.58         | 23,694.74         | 101%                    |  |
| <b>Power and Pumping Total</b>             | <b>104,135.80</b> | <b>57,186.42</b>  | <b>55%</b>              |  |
| <b>Treatment</b>                           |                   |                   |                         |  |
| Treatment Insurance property               | 0.00              | 403.00            |                         |  |
| Treatment Chemicals & Testing              | 4,000.00          | 7,811.82          | 195%                    | Should increase this budget amount, Actual totals for 2018-19-\$14121.11 (testing) and 7095.07 (Chemicals) |
| Treatment Power                            | 8,076.68          | 2,009.87          | 25%                     |  |
| Treatment Labour                           | 2,000.00          | 1,049.23          | 52%                     | 1 % of wages as per spreadsheet "allocation of PW hours"   |
| Treatment Maintenance                      | 10,000.00         | 19,718.47         | 197%                    | Should increase this budget amount,Actual totals for 2018-19-\$11,128.42                                   |
| <b>Treatment Total</b>                     | <b>24,076.68</b>  | <b>30,992.39</b>  | <b>129%</b>             |  |
| <b>Transmission and Distribution</b>       |                   |                   |                         |  |
| T&D Meters                                 | 3,500.00          | 0.00              | 0%                      |  |
| T&D Labour                                 | 42,183.02         | 12,590.77         | 30%                     | 12 % of wages as per spreadsheet "allocation of PW hours"  |
| T&D Maintenance & Services                 | 40,325.90         | 3,185.96          | 8%                      |  |
| T&D Truck Lease/Expense                    | 7,500.00          | 0.00              | 0%                      |  |
| <b>Transmission and Distribution Total</b> | <b>93,508.92</b>  | <b>15,776.73</b>  | <b>17%</b>              |  |
| <b>Administration</b>                      |                   |                   |                         |  |
| Admin Salaries                             | 52,795.10         | 44,800.00         | 85%                     |  |
| Admin CPP                                  | 8,489.66          | 0.00              | 0%                      |  |
| Admin EI                                   | 5,306.04          | 0.00              | 0%                      |  |
| Admin Pension                              | 7,500.00          | 0.00              | 0%                      |  |
| Admin Health Plan                          | 5,000.00          | 0.00              | 0%                      |  |
| Admin WCB                                  | 6,367.25          | 0.00              | 0%                      |  |

|                                  |                   |                   |            |                    |
|----------------------------------|-------------------|-------------------|------------|--------------------|
| Admin Rentals                    | 5,500.00          | 0.00              | 0%         |                    |
| Admin Legal Fees                 | 5,000.00          | 6,205.05          | 124%       | Dillion Consulting |
| Admin Office Expense             | 7,000.00          | 83.41             | 1%         |                    |
| Admin Audit Fee                  | 8,800.00          | 0.00              | 0%         |                    |
| Admin Bank Charges               | 500.00            | 415.85            | 83%        |                    |
| <b>Administration Total</b>      | <b>112,258.05</b> | <b>51,504.31</b>  | <b>46%</b> |                    |
| <b>Other</b>                     |                   |                   |            |                    |
| Depreciation                     | 53,000.00         | 0.00              | 0%         |                    |
| Town Taxes                       | 18,000.00         | 18,997.79         | 106%       |                    |
| MFC Interest New Source          | 2,900.00          | 3,558.00          | 123%       |                    |
| MFC Interest Watermain Upgrades  | 5,000.00          | 6,086.24          | 122%       |                    |
| MFC Interest Water Meters        | 825.00            | 0.00              | 0%         |                    |
| MFC Principal New Source         | 50,000.00         | 50,000.00         | 100%       |                    |
| MFC Principal Watermain Upgrades | 37,000.00         | 37,000.00         | 100%       |                    |
| MFC Principal Water Meters       | 6,000.00          | 6,000.00          | 100%       |                    |
| Capital from Revenue             | 0.00              | 0.00              |            |                    |
| <b>Total</b>                     | <b>172,725.00</b> | <b>121,642.03</b> | <b>70%</b> |                    |
| <b>TOTAL EXPENSE</b>             | <b>506,704.45</b> | <b>277,101.88</b> | <b>55%</b> |                    |
| <b>NET INCOME</b>                | <b>28,102.55</b>  | <b>67,005.88</b>  |            |                    |



## Fire Department Monthly Report

November 2020

Through the month of November 2020, we had the following calls:

- 2 Vehicle fires
- 2 mutual aid calls
- 1 brush fire (controlled burn)
- 1 MVA

All 6 calls were in the county

Had our ladders tested and had three fail the test. Three new ladders are ordered and just awaiting delivery.

Our new Base TMR is in and installed.

Over the next month or two we will be sitting down going over what we will need to look at for the next budget in truck repairs and equipment.

For the information of Council, I have been re-elected as Chief for the next two years.

If you have any questions, please feel free to contact me.

Respectfully submitted,

Trueman Rushton  
Fire Chief



## CEDO Report

**Highlights: November 16- December 15, 2020 (inclusive)**

### Promotion

- *Town of Oxford Official Face book group*: This month the main focus of my posts was “shopping local” (see details below). I also promoted special events organized by local organizations and funding opportunities for organizations.
- *December newsletter* was completed and distributed the last week of November through the usual means (Canada Post, delivery to OREC, Face book, emails to specific contacts and posting on our website).
- Posts and updates as required on the *website*
- *Posters* distributed for various holiday events organized by the Town
- Events promoted directly to Business Contact *email list*

### Support for Businesses and Business Development

- **Bargain Bonanza**: Five businesses participated in our Bargain Bonanza Days, December 4 and 5.
- **Wild Blueberry Bundle Draw** (with entry boxes in participating businesses) was won by David Arsenault.
- **Using Facebook** I conducted a “shop local” campaign, highlighting many of our local businesses.
- **Wild Blueberry Capital Beautification Grant Program 2020**: I continued to promote this opportunity.
- I also continued to promote the Cumberland Business Connector series of **free online workshops** to support small businesses.
- Contacted new businesses in Oxford and immediate area and added them to our website’s Business Directory; promoted the Directory on Face book.
- I continue to support local businesses by sharing information and resources such as a recent Mental Health online workshop, and, in some cases, connecting them with opportunities to sell their products through specific opportunities that may arise.

### ***Support for Organizations***

- Assisted YReach with the welcoming new families to our area through promoting their *Celebrating Rural Nova Scotia* initiative.

### ***Poetry At Large Poetry Festival, 2021***

- We are looking into possible opportunities for cross promotion of April's Poetry festival and local businesses

### **Other**

- Assisted in organizing and did promotion for *Santa Tours Oxford* and the *Holiday Season Light Up* program, which both received very positive feedback.
- Promoted *Cumberland Parade of Lights* website for locals to register their decorated properties
- Assisted individual residents with specific requests for information.
- Assisted with decoration of Town Hall windows prior to Light Up.

Oxford should be very proud of all our citizens and organizations who are putting in that extra effort to make this holiday season special. Combined, these efforts are a shining example of how a community can come together to provide activities and events that enhance our community and improve our quality of life. Keep up the great work, Oxford!

This report represents 42.5 hours worked.

Respectfully submitted,  
Ruthie Patriquin,  
Community Economic Development Officer

**Cumberland Public Libraries  
Brief Report- Oxford  
December 3, 2020**

**Election of Officers**

The Board re-elected Amherst Councillor Dale Fawthrop as Chair, and elected Ms. Amanda MacLeod as Treasurer.

**Covid-19**

Chief Librarian, Denise Corey presented the Board with Covid-19 exposure procedures. Ms. Corey also reported that should Public Health close libraries in Cumberland County, Cumberland Public Libraries is prepared to continue to offer borrowing services. The library will continue to offer electronic resources, like Overdrive, RB Digital, etc. as well as Borrow by Mail and contactless pick-up.

**Oxford Library**

Cumberland Public Libraries is continuing to offer a pickup/drop-off location for patrons at the Oxford Medical Centre. The Town is currently in talks to sign a new lease for a new location at the old Oxford Journal building.

**Statistics**

In the month of October, Cumberland Public Libraries signed out over 5,900 items. This includes books, movies, TV shows, magazines and more. The Oxford Grab N' Go location signed out 136 items.

**Next Board meeting February 4, 2020.**

# STRATEGIC PRIORITIES CHART

September 2020

## COUNCIL PRIORITIES

### NOW

1. **POLICE SERVICES REVIEW: Waiting for Public Safety Canada to respond**
2. **ASSET MANAGEMENT STRATEGY (Council resolution 19 May 2020)**
3. **MASS ALERT SYSTEM: Options**
4. **3-YEAR CAPITAL PLAN**
5. **SOURCE WATER PROTECTION/WATER MANAGEMENT STRATEGY: Review**

### TIMELINE

October  
January 2021  
April 2021  
February 2021  
June 2021

### NEXT

- COMMUNITY CENTRE: Feasibility
- BRANDING STRATEGY: Terms of Reference
- WATER PIPE REPLACEMENT: 3-Year Program
- PUBLIC COMMUNICATION STRATEGY
- SERVICE CAPACITY REVIEW

### ADVOCACY / PARTNERSHIPS

- *Park Proposal (Lions)*
- *Water System Funding*
- *Oxford Frozen Foods Limited: Communication & Relationship*

## OPERATIONAL STRATEGIES

### CHIEF ADMINISTRATION OFFICER

- **POLICE SERVICES REVIEW: follow up**
- **ASSET MANAGEMENT STRATEGY:** this will also address –
  - **3-YEAR CAPITAL PLAN** - February
  - SERVICE CAPACITY REVIEW
  - WATER PIPE REPLACEMENT: 3-Year Program
  - COMMUNITY CENTRE: Feasibility
- Unsightly Premises Campaign
- Website: Refresh
- New Council Orientation Program

### FINANCE

1. TownSuite Software Implementation – December (1<sup>st</sup> phase)
2. Collection Process - Nov.
3. Tax Sales - January

### ADMINISTRATION

4. Records Management
5. **MASS ALERT SYSTEM: Options** - April

### PUBLIC WORKS

1. Water Utility/DOE Compliance Plan
  2. Development of shovel-ready priorities
  - 3.
- WATER PIPE REPLACEMENT: 3-Year program
  -

### RECREATION SERVICES

- 1.
  - 2.
- 

### PROTECTIVE SERVICES

1. Regular Liaison Schedule: Mayor & CAO
  2. Apparatus Inventory Assessment - April
  - 3.
- -

### COMMUNITY ECONOMIC DEVELOPMENT

1. Downtown Beautification - December
  - 2.
  - 3.
- -

**BOLD CAPITALS** = Council NOW Priorities; **CAPITALS** = Council NEXT Items; *Italics* = Advocacy;  
Title Case = Departmental Strategic Initiatives