



TOWN OF OXFORD
Special Council Meeting
Council Chambers and Zoom
Wednesday, March 29, 2023
6:00 pm

AGENDA

	Pages
1. Call to Order	
2. Approval of Agenda	1
3. CJSMA Dissolution	2 - 9
4. In Camera 4.1 acquisition, sale, lease, and security of municipal property	
5. Adjournment	



REQUEST FOR DECISION
Dissolution of CJSMA
RFD# 20230329

TO: Mayor Henley and Members of Council

SUBMITTED BY: Linda Cloney – Chief Administrative Officer

DATE: March 29, 2023

SUBJECT: Dissolution of CJSMA

ORIGIN: Sale of the assets of the Cumberland Joint Services Management Authority

LEGISLATIVE AUTHORITY: Section 60 Municipal Government Act

RECOMMENDATION: That Council approve the attached resolution giving effect to the dissolution of the CJSMA.

BACKGROUND: All municipal units in Cumberland County had, until 2021, been owning and operating the Cumberland Central Landfill as partners in the Cumberland Joint Services Management Authority. In 2021 after a request for proposals process and a lengthy period of negotiation, the partners agreed to sell all assets of the Authority to GFL.

With the sale of the assets, and the subsequent realization of remaining assets to cash and the payment of outstanding liabilities, all that remains is cash. It is now appropriate to distribute the cash to the partner units in accordance with Section 17 of the Inter Municipal Agreement of 1997 and dissolve the CJSMA.

DISCUSSION: Paragraph 17(4) of the Inter Municipal Services agreement governs any eventual dissolution of the Authority:

“Upon dissolution of the Committee by the unanimous agreement of the participating units, the assets of the Committee are vested in the participating units and the participating units are responsible for the liabilities of the Committee, both in proportion to the amounts contributed by the participating units to the Committee during its operation.”

We are advised by the auditors of the Authority that the relevant percentages assigned to each of the partners is as follows:

Town of Amherst	40.446%
Town of Oxford	4.656%
Municipality of Cumberland	54.898%

The attached suggested resolution was prepared Cox & Palmer, the law firm that represented the three units in the sale of the assets of the Authority.

The auditors of the Authority, Jorgensen & Bickerton are in the process of preparing financial statements that will reflect all transactions to date and be used in the distribution of the remaining cash to the three partner units. It is expected that these statements will be available on March 29, 2023

FINANCIAL IMPLICATIONS: The partners will receive cash equal the total cash available (proceeds of sale and reserves) times the relevant percentage above.

ENVIRONMENTAL IMPLICATIONS: None identified at this time

ATTACHMENTS: 1) Suggested resolution; 2) CJSMA financial statements

**RESOLUTION OF
CUMBERLAND JOINT SERVICES MANAGEMENT AUTHORITY
("CJSMA")**

WHEREAS the CJSMA was established pursuant to an Intermunicipal Services Agreement dated the 7th day of October 1997 as amended (the "**Agreement**") under the provisions of section 13(3) and (4) of the *Towns Act* and section 74(h) of the *Municipal Act*.

AND WHEREAS the Towns of Oxford and Amherst along with the Municipality of Cumberland (the "**Participating Units**") sold the waste management assets and liabilities of CJSMA and entered into a 25-year related waste and resources benefits agreement with GFL effective as of September 1st, 2021.

AND WHEREAS the residual assets and liabilities of CJSMA as of February 28, 2023 are shown on the financial statements as of such date prepared by CJSMA's auditors Jorgenson and Bickerton which statements are attached hereto as Exhibit "A".

AND WHEREAS the Participating Units are desirous of dissolving CJSMA pursuant to section 17(4) of the Agreement.

NOW THEREFORE BE IT RESOLVED that CJSMA be and is hereby dissolved with the assets thereof being vested in and the liabilities thereof being the responsibility of the Participating Units in proportion to the following percentages:

The Town of Amherst 40.446%
The Town of Oxford 4.656%
The Municipality of Cumberland 54.898%

BE IT FURTHER RESOLVED that the Mayor and CAO be and they are hereby authorized to take such actions and do all things including the execution of such documents, instruments and other writings as may be necessary or desirable in conjunction therewith.

CUMBERLAND JOINT SERVICES MANAGEMENT AUTHORITY
Consolidated Statement of Financial Position
February 28, 2023

FINANCIAL ASSETS		
Cash and temporary investments	\$ 4,135,308	\$ 2,751,615
Investments	-	2,480,205
Tipping Fees	-	16,992
Other receivables	3,608,398	3,537,725
Harmonized Sales Tax	<u>22,606</u>	<u>-</u>
	<u>7,766,312</u>	<u>8,786,537</u>
FINANCIAL LIABILITIES		
Accounts payable	89,995	140,096
Harmonized sales tax	-	277,966
Provision for landfill closure & post-closure	<u>90,710</u>	<u>1,102,882</u>
	<u>180,705</u>	<u>1,520,944</u>
ACCUMULATED SURPLUS	<u>\$ 7,585,607</u>	<u>\$ 7,265,593</u>
ACCUMULATED SURPLUS CONSISTS OF:		
Accumulated operating surplus	\$ 7,585,607	\$ 7,269,517
Accumulated remeasurement losses	<u>-</u>	<u>(3,924)</u>
	<u>\$ 7,585,607</u>	<u>\$ 7,265,593</u>

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CUMBERLAND JOINT SERVICES MANAGEMENT AUTHORITY
Consolidated Statement of Operations and Accumulated Surplus
For the Eleven Month Period Ended February 28, 2023

REVENUES

Solid waste operations	\$ -	\$ 1,999,679
Compost operations	-	443,774
Recycling operations	-	124,654
Proceeds on sale of intangible assets	-	1,000,000
Interest	<u>171,165</u>	<u>36,809</u>
	<u>171,165</u>	<u>3,604,916</u>

EXPENDITURES

Administration	44,731	654,350
Solid waste operations	(189,635)	163,286
Compost operations	-	150,457
Recycling operations	(21)	642,226
Loss on disposal of tangible capital assets	-	2,748,159
	<u>(144,925)</u>	<u>4,358,478</u>

Excess (Deficiency) of Operating Revenue over Expenditures	316,090	(753,562)
Accumulated operating surplus, beginning of period	<u>7,269,517</u>	<u>8,023,079</u>
Accumulated operating surplus, end of period	<u>\$ 7,585,607</u>	<u>\$ 7,269,517</u>

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CUMBERLAND JOINT SERVICES MANAGEMENT AUTHORITY
Consolidated Statement of Remeasurement Gains and Losses
For the Eleven Month Period Ended February 28, 2023

ACCUMULATED REMEASUREMENT GAIN (LOSS) - BEGINNING OF PERIOD	\$	(3,924)	\$	2,678
Unrealized gains (losses) attributed to:				
Portfolio Investments		3,924		(6,680)
Amounts reclassified to the statement of operations:				
Portfolio investments		-		78
Net remeasurement for the year		<u>3,924</u>		<u>(6,602)</u>
ACCUMULATED REMEASUREMENT GAIN (LOSS) - END OF PERIOD	\$	-	\$	(3,924)

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CUMBERLAND JOINT SERVICES MANAGEMENT AUTHORITY

Consolidated Schedule of Expenditures

(Schedule 1)

For the Eleven Month Period Ended February 28, 2023

Administration

Salaries and benefits	\$ 7,537	\$ 278,651
Bank charges and interest	14,568	561
Memberships and subscriptions	46	1,146
Advertising	-	272
Office expenses	2,278	13,943
Payroll administration	165	2,070
Professional fees	20,188	320,561
Travel, staff development	-	5,900
Telephone, fax, internet	-	8,163
Waste Diversion expenses	(51)	17,605
Meeting expenses	-	678
Electricity	-	4,086
Bad debts	-	714

Administration total	\$ 44,731	\$ 654,350
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Solid waste operations

Salaries and benefits	\$ -	\$ 246,815
Monitoring	-	99,039
Utilities	-	9,183
Insurance	-	30,964
Leachate system costs	-	74,446
Hazardous waste program	-	38,946
Scale House expenses	369	12,037
Fuel & oil	-	44,303
Equipment operation	1,081	111,209
Site maintenance	-	17,120
Safety	-	3,990
Security system	-	734
Communication expense	-	909
Provision for landfill closure costs	(249,655)	(675,006)
Landfill closure costs	58,570	148,597

Solid waste operations total	\$ (189,635)	\$ 163,286
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Compost operations

Plant costs	\$ -	\$ 4,050
Equipment costs	-	86,569
Insurance	-	15,321
Analysis expense	-	1,576
Wages and benefits	-	42,531
Safety expense	-	410

Compost operations total	\$ -	\$ 150,457
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Recycling operations

Salaries and benefits	\$ -	\$ 153,938
Equipment maintenance	-	17,763
Supplies and materials	-	4,828
Plant costs	-	10,095
Transport	-	64,165

(continues)

CUMBERLAND JOINT SERVICES MANAGEMENT AUTHORITY

Consolidated Schedule of Expenditures *(continued)*

(Schedule 1)

For the Eleven Month Period Ended February 28, 2023

Recycling operations *(continued)*

Insurance	-	24,205
Clothing allowance	-	2,140
Safety costs	-	707
Tip Fees	<u>(21)</u>	<u>364,385</u>
Recycling operations total	\$ (21)	\$ 642,226

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