



TOWN OF OXFORD
Committee of the Whole Meeting
Town Hall – Council Chambers
Monday, 2 December 2019
6:00 PM

AGENDA

1. Call to Order
2. Approval of Agenda
3. Approval of Previous Minutes
 - 3.1 Committee of the Whole – 4 November 2019
4. New Business
 - 4.1 MFC Best Practices: Financial Forecasting Policy, Cash Flow Forecasting Policy, Documentation of Accounting Policies and Procedures – Paul Wills
 - 4.2 Public Works Winter Maintenance Costs: Discussion
 - 4.3 Water Utility Extension Request: Discussion
 - 4.4 Library Facility Maintenance: Discussion
5. Correspondence
 - 5.1 Town Hall Clock Project Proposal
6. In Camera
7. Adjournment



Minutes of the Committee of the Whole

Place: Council Chambers

Date: Monday, November 4, 2019

Presiding Officer: Mayor Patricia Stewart

Councillors Present: Councillors Brenton Colborne, Dave Clark, Dawn Thompson, Rick Draper and Wade Adshade.

A quorum was present throughout the meeting.

Regrets: Councillor Wendy Sweet-Kontuk

Staff present: CAO - Rachel Jones and Deputy Clerk - Linda Cloney (recording secretary)

In attendance: Cumberland County EMO Coordinator – Mike Johnson

1. Call to Order

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

2. Approval of Agenda

- add 4.5 Habitat for Humanity Lots

It was moved and seconded that the agenda of the Committee of the Whole Meeting for November 4, 2019 be approved as amended.

Motion Carried

3. Approval of Previous Minutes

3.1 Committee of the Whole – 7 October 2019

It was moved and seconded that the minutes of the previous Committee of the Whole Meeting dated October 7, 2019 be approved.

Motion Carried

4. New Business

4.1 REMO Comfort Centre Options Report – presented by Mike Johnson

Mr. Johnson noted the following points that are considered when the need for a comfort centre is identified:

- It must be understood that once a comfort center is opened, it then becomes the home for those using it. The property owner has limitations on use and entry.

- The Town of Oxford generator is stored at the Municipality of the County of Cumberland Office
- After a major event has initiated and the power has been off for roughly 12 hours, the Comfort Center may be open. There are various factors that are considered before opening the Comfort Centre.
- Various radio stations and their Facebook page <https://www.facebook.com/Cumberland-Regional-Emergency-Management-399000107198986/> are the current ways of communication.
- The Cumberland EMO is considering using brightly colored open signs in the windows of the comfort stations, so they are visible to the residents.
- In the case of a flood, the residents may need to go to comfort centers outside of Oxford or re-route their way into Oxford to access the comfort centers set up in Oxford.
- Staff will put together a one-pager regarding the emergency comfort stations and promoting the 72-hour preparedness.
- The brochures that are done up for the Cumberland Comfort Centers will be updated to include the Oxford Legion (pending Legion approval) and the Oxford Fire Department as comfort centers for Oxford.
- Mass call-out notification – EQ, a Cape Breton company – is currently used for REMO staff notification. It could also notify citizens by cell, text, email and phone. This is a potential option as another means of communication for the town.

Mike Johnson exited the meeting.

4.2 RFD 016-2019 Physical Activity & Recreation Strategy

The strategy has been developed through consultation with the public and work through the Department of Communities, Culture and Heritage, as well as the local Health Authority, using a consultant to bring all of the input together into this report. A welcoming message from the Mayor has yet to be added. The strategy will form the basis of the Recreation Director/MPAL's workplan and priority for the next five years.

It was moved and seconded that Committee of the Whole recommends Town Council to approve the Physical Activity & Recreation Strategy as amended.

Motion Carried

4.3 Committee List Appointments

A brief discussion took place regarding the vacancies currently noted on the committee list. Further work will be done to identify interested individuals from Council on the Health Authority and Northern Regional Solid Waste Management Committee. The CAO will determine if the position must be an elected official and if the meeting schedule can vary from daytime to evenings.

It was also agreed to add the Cumberland Tourism Strategy Implementation Steering Committee, noting Deputy Mayor Rick Draper as the appointee.

4.4 Department of Municipal Affairs Twelve-Month Notice: Bill 204: Workers' Compensation Act (Amended)

A brief discussion on the correspondence took place. Due to its arrival on last Friday as the agenda package was being assembled, further work on what possible impacts it could bring wasn't possible prior to this evening's meeting. It is anticipated to \$48.00 per Fire Department member, with the potential of impacting the Town's overall assessment rate with WCB (Workers Compensation Board).

The Association of Municipal Administrators Nova Scotia is working on this matter as well. Staff will bring back more information regarding this as it becomes available.

4.5 Habitat for Humanity Lots

Mayor Stewart raised the issue that the last activity through Habitat for Humanity housing development is well over two years ago. The third lot has a foundation in place. It was determined that there is no formal agreement with Habitat for Humanity to have guaranteed use of the lots on Little River Road.

Council directed staff to write a letter to Habitat for Humanity (a copy given to the local committee) that they have 12 months to finish the development on the existing lot or they will lose the use of the property. A thirty-day limit for a response will be given.

5. Correspondence – Oxford Historical Society Letter

Mayor Stewart noted that she received this letter of request today from the Oxford Historical Society indicating a proposed project to display the old Town Hall Clock in a public location. This matter will be placed on the December 2, 2019 Committee of the Whole agenda for further discussion.

6. In-Camera

At 6:42 pm, it was moved and seconded to go in-camera to discuss contract negotiations and land.
Motion Carried

At 6:57 pm, it was moved and seconded to come out of in-camera and resume the Committee of the Whole Meeting.
Motion Carried

7. Adjournment

At 7:00 pm, it was moved and seconded that the meeting be adjourned.
Motion Carried

Patricia Stewart, Mayor

Linda Cloney, Recording Secretary

Town of Oxford

Financial Forecasting Policy

Effective Date:

Purpose

- I. To provide guidelines for the forecasting of revenue and expense items for the Town of Oxford. Forecasts shall be used to assess the long- and short-term impacts of current and proposed policies, to predict and plan for events, and to determine potential problems and opportunities.

Forecasting Revenues and Expenditures

1. Forecasting Process

- a) Budget to actual spending reports for the financial year to date are compiled by Finance each month, starting in June, and reviewed with Department Heads.
- b) Department Heads should update their projections for the remainder of the year based on this information and known future revenues/expense. Projections are updated monthly, from April through March, and submitted to the Chief Administrative Officer.
- c) The Chief Administrative Officer shall use these projections to compile financial forecasts at the department level to be submitted to Council starting in September of each year.
- d) Any variances over \$5,000 or 10% of budgeted, whichever is greater, must be explained.

2. Compiling Forecasts

- a) Forecasted revenues and expenditures must be presented as gross figures.
- b) Major cost drivers for services and programs should be forecasted along with financial items.
- c) All underlying assumptions regarding the forecast should be clearly stated and corrected as they occur. Assumptions include:
 - Consumer Price Index (CPI) inflation
 - Uniform assessment
 - Interest rates
 - Assessment growth
 - Municipal property tax rate increases
 - Residential and commercial expansion
 - Fuel and oil prices
 - General economic conditions

- d) Nova Scotia Financial Condition Index (<http://novascotia.ca/dma/finance/indicator/fci.asp>) can be used to augment assumptions.

3. *Revenue Categories*

The following categories should be used when forecasting revenues:

- a) Taxes
- b) Grants in lieu of taxes
- c) Services provided to other governments
- d) Sales of services
- e) Other revenue from own sources
- f) Unconditional transfers from other governments
- g) Conditional transfers from other governments
- h) Other transfers, collections from other governments

4. *Expenditure Categories:*

The following categories should be used when forecasting expenditures:

- a) General government services
- b) Protective services
- c) Transportation services
- d) Environmental health services
- e) Public health and welfare services
- f) Environmental developments services
- g) Recreation and cultural services
- h) Fiscal services

5. *Communicating the Forecast*

The forecast, along with its underlying assumptions and methodology, should be included in the budget.

Town of Oxford

Cash Flow Forecasting Policy

Effective Date:

Purpose

1. To provide guidelines for the forecasting of monthly cash flow for inflows and outflows for the Town of Oxford. Forecasts shall be used to ensure the Town has adequate cash on hand to address its needs and at the same time maximizing return on available cash.

Forecasting Cash Flows

2. Cash Flow Forecasting Process

- a) The CAO will work with all departments to create a detailed cash flow forecast for the financial year.
- b) Forecasts should include detailed projections of the timing and amounts of cash inflows and outflows, with room for variances, broken down into monthly periods.
- c) Both short-term and long-term forecasts should be prepared, to match maturity dates of investments with the dates of cash requirements or surpluses.
- d) Forecasts should be constantly monitored and updated for changes, including all actual cash inflows and outflows.
- e) The projected cash flow shall be used to ensure that current obligations are met on time and any excess cash can be invested.

3. Use of Historical Data

- a) Data from the previous five years should be used to measure the nature of receipts and disbursements in the cash flow forecast. For example, peaks of demand for services, fee revenues, and awareness of the operating environment.
- b) Inflation and other changes in the value of the current dollar should be considered when forecasting using historical data.

4. Recording Cash Flows

- a) All receipts and disbursement shall be recorded on a cash flow worksheet when the money is received or paid.

5. Forecasting Receipts

- a) Forecast receipts should include cash, maturities and short-term investments.
- b) For new programs, average monthly revenues of similar sized Nova Scotia municipalities or organizations can be used as benchmarks.
- c) For existing programs, receipts from the same month in previous years, adjusted for current circumstances, can be used for forecasting.

- d) Cash receipts should be predicted by considering tax bill due dates, tax sale dates, and expected payment dates of transfers from other governments.

6. *Forecasting Disbursements*

- a. Forecast disbursements should recognize the organization's priorities and be timed to ensure maximum interest whilst avoiding late payment charges.
- b. Cash disbursements can be predicted using previous years' payroll information and pay dates, information on transfers to other governments and their due dates, and information on other contractual payments.
- c. Finance should work closely with department to determine the timing of outflows/major payment dates for capital expenditures. The total cost of a project should be allocated over the expected time to complete the project
- d. Sources of financing for major project expenditures should be identified in the cash flow projection and match projected expenditures.

7. *Reconciliation*

- a. Receipts and disbursements should be reconciled on the cash flow worksheet. The previous month's balance should be carried forward. The total of the current month's receipts should be added, and the total of the current month's disbursements subtracted.

8. *Cash Flow Maintenance*

- a. Forecasts should be revised on an ongoing basis and modified to current circumstances and new conditions.
- b. At the end of each month, actual cash flows and forecasted figures should be compared for discrepancies.
- c. Significant variances between actual and forecasted cash flows should be measured, monitored and reported on an on-going basis to Finance. Variances should be recorded and explained along with any solutions required.

Town of Oxford

Documentation of Accounting Policies & Procedures Policy

Effective Date:

Objective

The Town of Oxford is committed to documenting its accounting policies and procedures. A well-designed and properly maintained system of documenting accounting policies and procedures enhances accountability, consistency, and communication. The resulting documentation can also serve as a useful training tool for staff as well as enhance the audit process.

Principles

1. The Town of Oxford will document all accounting policies and procedures in an organized, user-friendly format that is readily available to employees and the public;
2. All accounting policies and procedures will be periodically reviewed and updated if necessary; and
3. The Chief Administrative Officer will be responsible for overseeing the approval and review process.

Application

1. This policy applies to all accounting-related policies and procedures of the Town of Oxford. Currently, these are:
 - Procurement Policy
 - Operating Reserve Fund Policy
 - Capital Reserve Fund Policy
 - Debt Management Policy
 - Cash Flow Forecasting Policy
 - Financial Forecasting Policy
 - Multi Year Capital Policy
 - Travel & Expense Policy
 - Hospitality Policy
 - Tax and Water Collection Policy

This list may be updated or changed in the future subject to the Town's policy approval and review process.

2. As a measure of internal control, accounting procedures will indicate which employees are to perform which procedures, especially who has the authority to authorize transactions and the responsibility for the safekeeping of assets and records.
3. Procedures will be described as they are intended to be performed rather than in an idealized form.
4. The policies and procedures should include:
 - a) A clearly stated purpose which explains both the design and purpose of control-related procedures;
 - b) Clearly stated responsibilities for employees; and
 - c) An accounting policy approval procedure that will be established and communicated throughout the organization.
5. The Town Chief Administrative Officer is responsible for ensuring compliance with this policy.

3 November 2019

Dear Council,

I would like at this time to apply to extend the town water to our two properties at 1698 A and 1698 B Black River Rd. There are already two neighbours beyond our property that have town water in their homes. It is also my understanding that the DOT have great interest in expanding their water consumption. In the past we have talked to Graham and Michelle Wood they also have interest if possible.

We are really hoping to get onto town water, because we are on a well. Our well went dry the middle of last month during all the rain we had. It goes dry in the middle of winter also (this just started happening within the last three/four years). Is it coincidental that they were drilling out on the highway behind our house or that the sinkhole has been occurring in this time frame, maybe, maybe not.

We have had Hubwell Drilling in, Greg Johnson says he can't guarantee that he can get us water by drilling a new well. Greg feels that with this soil it could drill empty or salty or not much water at all.

We would love to have town water extended to our property, so I can keep offering hair service for our town, and be able to live in our home. We understand that it would be at our expense to do this if we could get your support to have it hooked up. From our understanding we could hook into the pre-existing line. We are looking forward to hearing from council on our request.

Thanks

Darren Rogers and Shelly Mattinson

To Town Council:

Further to attending the Oxford Library open house on November 19, 2019, several items around building maintenance and areas of concern were brought to my attention. I include them here for further discussion at the December Committee of the Whole meeting:

- with new accessibility legislation coming the Librarian has concerns about accessibility at the library
- the bathroom does not have near enough space to accommodate the requirements for an accessible bathroom (we did discuss that maybe the bathroom could be expanding into the dog grooming parlor if funds were available and the Knights of Pythian agreed)
- the front window is leaking and the paint is peeling from the wall
- the fire extinguishers have not been inspected since 2014
- the thermostat is set at 65 F and there is no way to increase the heat on very cold days.

Respectfully,

Councillor Wade Adshade

November 4, 2019

Mayor Trish Stewart
Town of Oxford

Dear Mayor Stewart

The Oxford Historical Society wishes to propose a project to display the town clock formerly located a top the old Post Office. We understand that the clock is in storage and no longer keeps time, but for many it is part of a former landmark in our community.

With permission to use the clock from the Town, OHS would undertake to design a display that incorporates the clock, provides historical background and could be placed in a indoor public location such as the Oxford Arena.

The final design proposal to be presented to the Town for approval sometime in early 2020. The Oxford Historical Society will undertake to fund the project.

The clock would remain the property of the Town of Oxford as would the display.

If you have any questions or comments with regard to this request, please do not hesitate to contact me.

Regards,

Marney Gilroy
Vice President
Oxford Historical Society

STRATEGIC PRIORITIES CHART

September 2019

COUNCIL PRIORITIES

NOW

1. **3-YEAR CAPITAL PLAN: Inventory**
2. **ORGANIZATIONAL STRUCTURE REVIEW: Report**
3. **POLICE SERVICES REVIEW: Report**
4. **RECREATION MASTER PLAN: Draft**
5. **EMERGENCY CENTRE: Options**

TIMELINE

December
October
January
December
November

NEXT

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

ADVOCACY / PARTNERSHIPS

- *Utility Rate: Review*
- *Park Proposal (Lions)*
- *Water System Funding*
- *Emergency Centre Options Analysis*
- *Off-Highway Vehicle: Status*

OPERATIONAL STRATEGIES

CHIEF ADMINISTRATION OFFICER

1. **ORG. STRUCTURE REVIEW: Report** - Oct.
 2. **EMERGENCY CENTRE: Options** - Nov.
 3. **3-YEAR CAPITAL PLAN: Inventory** - Dec.
- **POLICE SERVICES REVIEW: Report** - Jan.
 - Unsightly Premises Campaign

ADMINISTRATION

1. Year-end Audit - Oct.
 2. Collection Process - Nov.
 3. Tax Sales - Dec.
- TownSuite Software Implementation
 - Records Management

PUBLIC WORKS

1. Sandy Lane Water Valve - Oct.
 2. Well 2 Generator Building - Nov.
 3. Fleet Inventory: Analysis - Dec.
- WATER PIPE REPLACEMENT: 3-Year program
 -

RECREATION SERVICES

1. **RECREATION MASTER PLAN: Draft** - Dec.
 2. Community Spaces Directory - Dec.
 3. Website: Refresh - Feb.
- Active Transportation: Projects
 - Program Inventory: Review

PROTECTIVE SERVICES

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

COMMUNITY ECONOMIC DEVELOPMENT

1. Service Group Signage - Sept.
 2. Downtown Beautification - Mar.
 3. Mural Installations - Jan.
- COMMUNICATION STRATEGY
 - BRANDING STRATEGY: Terms of Reference

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