



TOWN OF OXFORD

Committee of the Whole Meeting

Conducted through Zoom and Streamed Live to Facebook

Monday, 8 June 2020 (postponed from 1 June 2020)

6:00 PM

AGENDA

1. Call to Order
2. Approval of Agenda
3. Approval of Previous Minutes
 - 3.1 Regular Committee of the Whole Minutes – 5 May 2020
 - 3.2 Special Committee of the Whole Minutes – 4 June 2020
4. New Business
 - 4.1 Intelivote Alternative Voting Software: Mr. Dean Smith
 - 4.2 Financial Variance Report: First Quarter Comparison 2019 to 2020
 - 4.3 Draft 2020-21 General Operating Budget: Discussion
5. Correspondence
 - 5.1. Elizabeth Smith McCrossin
6. Adjournment



Minutes of the Committee of the Whole

Place: Conducted through Zoom, streamed live to Town of Oxford FaceBook, per the authority provided by direction by the Minister of Municipal Affairs while under a State of Emergency on March 22, 2020, under the authority provided in Section 14 of *the Emergency Management Act*.

Date: Monday, May 4, 2020

Presiding Officer: Mayor Patricia Stewart

Councilors Present: Councilors Brenton Colborne, Dave Clark, Dawn Thompson, Rick Draper, Wade Adshade and Wendy Sweet-Kontuk (arrived late 7:05 pm)

Regrets: Nil

A quorum was present throughout the meeting.

Staff in attendance: CAO - Rachel Jones and Deputy Clerk - Linda Cloney (recording secretary)
Presenter in attendance: Kathy Cox-Brown, Director of Municipal Finance and Operating Grants, Department of Municipal Affairs
Guest in attendance: Jason Haughn, Municipal Advisor, Department of Municipal Affairs

1. Call to Order

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

2. Approval of Agenda

It was moved and seconded that the agenda of the Committee of the Whole Meeting for May 4, 2020 be approved.

Motion Carried

3. Approval of Previous Minutes

It was moved and seconded that the minutes of the Committee of the Whole Meeting for April 6, 2020 be approved.

Motion Carried

4. New Business

4.1 Financial Condition Index Action Plan: Kathy Cox-Brown

Council had a general discussion regarding the Financial Condition Index Action Plan that was presented and submitted by Kathy Cox-Brown.

- The Financial Condition Indicators provide a snapshot of the Town of Oxford's financial risks and vulnerabilities.
- The purpose of the action plan is to detail the action the Town of Oxford will take to mitigate the financial risks identified.
- CAO Jones had provided information to assist Ms. Cox-Brown with the development of the report submitted.
- The Town of Oxford is required by the Province to create and implement an action plan as the Town has five high-risk indicators.

Following this presentation Ms. Cox-Brown exited the meeting, 6:40 pm.

4.2 Foodbank Donation Discussion: Deputy Mayor Draper

It was moved and seconded that the Town of Oxford will donate \$500.00 to the Oxford and Area Food Bank Association, during this time of COVID-19.

Motion Carried

4.3 Fire Department Report & Fleet Repairs

CAO Jones presented the Fire Department Report and spoke to Council regarding the Fleet Repairs.

CAO Jones authorized Fire Chief Rushton to install a refurbished transmission in Truck 4. The cost for the transmission was \$15,000.00 with a two-year warranty.

Council instructed staff to invest \$8,000.00 – \$10,000.00 into Truck 5 to be safety inspected and repaired as recommended by the Fire Chief.

4.4 Lyme Disease Awareness Month Proclamation

Lyme Disease Awareness Month
May 2020

WHEREAS Lyme disease is a serious illness caused by the bite of a black-legged tick infected with the bacterium *Borrelia burgdorferi*; and

WHEREAS black-legged ticks carrying a variety of diseases or illnesses can now be found in all parts of Nova Scotia; and

WHEREAS awareness, education and practicing preventative measures, such as daily tick checks and proper tick removal, can help reduce your chances of contracting tick borne diseases;

THEREFORE, be it resolved that I, Mayor Patricia Stewart, on behalf of the Town of Oxford, do hereby proclaim May 2020 as “Lyme Disease Awareness Month”.

Dated at Oxford, Nova Scotia
This 4th day of May, 2020

Mayor Patricia Stewart

4.5 Notice of Policy and Discussion: COVID-19 Property Tax Financing Plan Policy

CAO Jones presented to Council the report regarding the proposed COVID-19 Property Tax Financing Plan Policy.

Following Premier Stephen MacNeil’s announcement on April 28, 2020 providing up to \$380 million in operating loan programs to municipalities, this policy was developed collaboratively through the Association of Municipal Administrators Nova Scotia and the Nova Scotia Federation of Municipalities.

The Town of Oxford anticipates that the operations cash flow could potentially be impacted by \$600,000.00 - \$700,000.00. This would be due to residents and business owners who are unable to pay taxes in a timely manner as a result of the COVID-19 pandemic.

This policy will put in place criteria that outlines who is eligible, will allow the current year’s taxes to be paid over a two-year period, and is meant for those that are most affected by COVID-19.

Staff will present a draft policy to Council at the regular meeting on Tuesday, May 19, 2020 to be considered. The draft policy is intended to be consistent with the Town of Amherst’s and the Municipality of Cumberland County’s policy.

4.6 RFD #007-2020 Appointment of Solid Waste Bylaw Enforcement

It was moved and seconded that the Committee of the Whole recommend to Council to appoint CJSMA employees Brenda Lynn Rioux and Michelle Lynn Canfield as Solid Waste Bylaw Enforcement Officers for the Town of Oxford, in conjunction with the Town of Oxford Chapter 52 Solid Waste Bylaw.

Motion Carried

5. In Camera – Personnel

At 7:05 pm, it was moved and seconded to go in-camera to discuss personnel.

Motion Carried

Mr. Haughn exited the meeting, 7:05 pm.

At 7:15 pm, it was moved and seconded to come out of in-camera and resume the Committee of the Whole Meeting.

Motion Carried

6. Adjournment

At 7:16 pm, it was moved and seconded that the meeting be adjourned.

Motion Carried

Patricia Stewart, Mayor

Linda Cloney, Recording Secretary



Minutes of the Special Committee of the Whole Meeting

Place: Conducted through Zoom, per the authority provided by direction by the Minister of Municipal Affairs while under a State of Emergency on March 22, 2020, under the authority provided in Section 14 of *the Emergency Management Act*.

Date: Thursday, June 4, 2020

Presiding Officer: Mayor Patricia Stewart

Councilors Present: Councilors Dave Clark, Dawn Thompson, Rick Draper, Wade Adshade, Wendy Sweet-Kontuk and Brenton Colborne (arrived late - 6:10 pm)

Regrets: Nil

A quorum was present throughout the meeting.

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

1. Call to Order

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

2. In Camera – Contract Negotiation

At 6:01 pm, it was moved and seconded to go in-camera to discuss contract negotiation.

Motion Carried

At 6:15 pm, it was moved and seconded to come out of in-camera and resume the Special Committee of the Whole Meeting.

Motion Carried

3. Adjournment

At 6:16 pm, it was moved and seconded that the meeting be adjourned.

Motion Carried

Patricia Stewart, Mayor

Linda Cloney, Recording Secretary

Town of Oxford 1

04/01/2019 to 05/31/2019

04/01/2020 to 05/31/2020

REVENUE

Tax Revenue

Residential Tax	373,534.74	395,813.43
Commercial Tax	495,691.80	512,682.48
Agreement O.F.F.	0.00	0.00
Resource Tax	5,141.88	5,224.19
Forest (Under 50,000 Acres)	91.17	89.54
Business Occupancy Tax	0.00	0.00
Based on Revenue - Aliant	2,935.55	2,534.00
Sewer Rates	88,076.82	90,794.60
Area Rate New Fire Hall	0.00	0.00
Deed Transfer Tax	1,650.00	2,470.00
Total Taxes	967,121.96	1,009,608.24

Grants in Lieu

Federal Government - Canada Post	0.00	0.00
Federal Government - RCMP	0.00	0.00
Provincial Government - DNR	0.00	0.00
Provincial Government - Liquor Comm	0.00	0.00
Total Grants in Lieu	0.00	0.00

Services to Other Governments

Cumberland County - Fire Protection	0.00	0.00
Total Services to Other Governments	0.00	0.00

Own Source Revenue

Arena - Ice Rentals	4,826.09	0.00
Arena - Fish and Game Show Revenue	0.00	0.00
Arena - Sign Rentals	400.00	0.00
Arena - Fun Hockey Registrations	0.00	0.00
Soccer Program Registrations	80.00	0.00
Steve Nash Basketball Registrations	0.00	0.00
Free Skate Program	0.00	0.00
Special Program Registrations	100.00	0.00
Community Garden - Grant Funding	0.00	0.00
Strawberry Festival Revenue	734.16	0.00
Junior NBA	1,920.00	0.00
Tennis	0.00	0.00
Heritage Gas Revenue	16,477.99	0.00

Theatre Revenue	880.44	0.00
Dog Licences	50.00	0.00
Building Permits	10.00	0.00
Sub Division Plans	0.00	0.00
Fine Revenue	279.50	25.00
Office Rent Water	0.00	0.00
Medical Centre Rents	3,260.88	3,130.44
Probation Office Rent	600.00	0.00
Interest on Investments	0.00	0.00
Interest on Taxes	2,095.31	2,566.92
A/R adjustments	0.00	0.00
Tax Certificates	50.00	200.00
Communities in Bloom Revenue	0.00	0.00
Sales of materials	2,014.04	0.00
Total Own Source Revenue	33,778.41	5,922.36

Unconditional Transfers

Equalization Grant	0.00	0.00
Farm Acreage Grant	0.00	2,728.00
HST Offset Payment	0.00	0.00
Total Unconditional Transfers	0.00	2,728.00

Conditional Transfers

EMO Grant Civic #	0.00	0.00
CNTA Grant - VIC	0.00	0.00
Fed Gov Funding - Summer Students	0.00	0.00
Comm Enhancement Grant Funding	0.00	0.00
Total Conditional Transfers	0.00	0.00

Other Transfers

Gas Tax Revenue	0.00	0.00
County Funding - Arena	0.00	0.00
MPAL Funding Province	0.00	0.00
Grants from Prov- Sinkhole Study	0.00	0.00
Grants from Other Organizations	0.00	0.00
Transfer from Surplus	0.00	0.00
TRANSFER FROM OPERATING RESERVE	0.00	0.00
Transfer From Local Fire Assoc	0.00	0.00
Interest on CRA refunds	0.00	0.00
Land Sales	0.00	0.00
Total Other Transfers	0.00	0.00

TOTAL REVENUE

1,000,900.37

1,018,258.60

EXPENSE**General Government**

Mayor Honorarium	1,501.78	1,501.78
Mayor Expenses	306.05	90.00
Council Honorariums	4,205.28	4,205.28
Council Expenses	423.30	0.00
Salary - CAO	13,818.68	10,304.28
Salary-Accountant	0.00	5,192.34
Salary - Deputy Clerk	5,896.14	4,978.08
Salary - Office Staff	2,885.08	1,380.00
Admin Salaries paid by Water	0.00	0.00
Legal Fees	0.00	0.00
CAO Contracted Services	6,377.82	0.00
Accounting Contracted Services	122.02	0.00
Canada Pension Plan	4,247.69	2,704.27
Employment Insurance	1,946.70	1,247.71
Health Plan (Blue Cross)	1,010.32	350.93
Pension - CAO	0.00	0.00
Pension - Employees	4,680.49	5,775.37
Xmas Bonuses	0.00	0.00
Professional Development	354.57	0.00
CAO Seminars & Travel	534.46	0.00
Audit Fee	0.00	0.00
Town Hall Insurance	0.00	0.00
Office Postage	946.52	1,937.61
Office Supplies & Advertsing	2,652.55	2,799.25
I T Expenses	0.00	91.77
Office Programmer	0.00	0.00
Town Hall Janitor & Supplies	632.20	1,075.18
Town Hall Telephones	1,094.28	952.48
Town Hall Electricity	692.09	865.12
Town Hall Natural Gas	712.84	483.31
Town Hall Water	0.00	0.00
Town Hall Sewer	0.00	153.00
Workplace Wellness	0.00	0.00
Town Hall Maintenance	2,971.00	301.80
Municipal Election	0.00	0.00
Bond Insurance	0.00	0.00
Losses on Appeals/Habitat Subdiv	0.00	0.00
OPH Grant	0.00	0.00

Lion's Club Rental	0.00	0.00
Conferences and Workshops	26.07	0.00
Public Official Liability Ins	0.00	0.00
Dues - NSFM/FCM/TIANS/POL BD	0.00	0.00
Exhibition/Transport Society Grants	0.00	0.00
YMCA Grant	0.00	0.00
ORHS Bursary	0.00	0.00
NSSC Foundation	0.00	0.00
Oxford Sinkhole	0.00	0.00
COVID - 19 Costs	0.00	2,212.33
PVSC - Assessment Costs	0.00	4,722.94
Valuation Allowance - Taxes	0.00	0.00
Bad debts other	0.00	0.00
Interest Town Hall 2013 MFC	570.95	0.00
Interest on Backhoe Loan	0.00	254.52
Interest Short Term Borrowings	0.00	0.00
Bank Service Charges	2,113.76	486.99
Deficit of Prior Years	0.00	0.00
MFC Int - School Enhancement	607.60	0.00
Cash Over/Short	(0.33)	0.00
Credit Card Fees & Interest	525.00	377.77
Total General Government	61,854.91	54,444.11

Protective Services - Police

Admin - Salary	0.00	0.00
Admin - Audit	0.00	0.00
RCMP Contract	127,152.00	126,401.00
School Crosswalk Guard	1,506.45	376.50
Prosecuting Attorney Fee	0.00	0.00
Corrections	3,741.00	0.00
Total Police	132,399.45	126,777.50

Fire

Admin - Salary	0.00	0.00
Admin - Audit	0.00	0.00
Fire Inspection Cost	0.00	0.00
Firefighters Honorariums/Incentives	0.00	0.00
Fire Phones	217.02	149.73
Fire Communication System	889.03	798.00
Public Fire Protection Charge	0.00	0.00
Fire Chief's Convention	1,950.00	0.00
Fire Training	607.58	128.37

Fire Hall Lights & Power	640.92	1,266.20
Fire Hall Natural Gas	832.29	597.16
Fire Hall Insurance	0.00	0.00
Fire Hall Maintenance	111.80	380.65
Firefighters Liability Insurance	0.00	0.00
Fire Hall Water	0.00	0.00
Fire Hall Sewer	0.00	153.00
Fire Trucks Insurance	0.00	0.00
Fire Trucks Fuel	470.70	102.19
Fire Trucks Repairs & Maintenance	2,731.17	19,218.88
Fire Equipment & Supplies	2,989.47	0.00
Fire Equipment Repairs & Maint	0.00	433.83
Fire Training Ground Project	0.00	0.00
Fire Truck Pumper/ Tanker	0.00	0.00
Fire B.A. - MFC Interest	247.63	0.00
Fire Truck 2005 MFC Interest	0.00	0.00
Fire Truck 2005 MFC Principal	0.00	0.00
Fire New Hall - MFC Interest	5,813.70	0.00
Interest MFC 2018 B.A.	0.00	0.00
Fire Breath App MFC Nov 2018 Int	518.30	0.00
Total Fire	18,019.61	23,228.01

Emergency Management

REMO	111.54	0.00
EMO Expenses	0.00	0.00
EMO SHRU Funding	618.80	0.00
Total Emergency Management	730.34	0.00

Other Protective Services

Building Inspection	(6,566.94)	0.00
Animal Control	0.00	0.00
Other Protective Services	0.00	0.00
Total Other Protective Services	(6,566.94)	0.00

Transportation Services

Salary - PW Supervisor	8,468.05	7,269.24
Labour - PW	28,243.51	18,909.31
Summer Students	0.00	0.00
Supervisor Phone	195.19	171.04
Town Truck	256.84	1,001.66
Supervisor Truck Allow	0.00	0.00
Loader and Plow	614.67	0.00

Generator	0.00	0.00
Tractor	716.28	55.59
Backhoe Lease Etc	1,396.88	57.27
Roller	0.00	0.00
Air Compressor	0.00	0.00
Salt Truck	433.02	1,150.52
Small Tools & Equipment	992.61	210.26
OPH Insurance	0.00	0.00
OPH Expenses	0.00	0.00
OPH Taxes	0.00	1,171.15
Town Garage Insurance	0.00	0.00
Town Garage Fuel (Wood)	0.00	0.00
Town Garage Maintenance	25.32	3,960.55
Town Garage Phone	18.37	18.37
Town Garage Water	0.00	0.00
Town Garage Electricity	729.96	704.60
Workers Compensation	4,376.97	2,610.22
Liability Insurance	0.00	0.00
Diesel	2,323.09	427.48
Oil	0.00	0.00
Gasoline	692.54	336.23
Oxygen	0.00	0.00
Sundry	424.98	0.00
Clothing	0.00	0.00
Health and Safety	594.01	263.56
Salt	1,734.38	0.00
Road Repairs	0.00	0.00
Street Maintenance	1,623.62	2,871.56
Street Lighting	1,118.40	1,140.60
Street Lights Reim back to Cap Res	0.00	0.00
Main Street Phase 2 - MFC Int	2,612.68	0.00
Main Street 2008 MFC Interest	0.00	0.00
Main Street 2008 MFC Principal	0.00	0.00
Capital from Revenue Salt Shed	0.00	0.00
Loader 2013	335.37	0.00
Paving 2017	0.00	0.00
Paving/Sidewalks 2016-MFC Interest	3,095.39	0.00
Sidewalks - 2014	0.00	0.00
Salt Truck 2016 - MFC Interest	580.41	0.00
Honda Snowblower	0.00	0.00
Total Transportation	61,602.54	42,329.21

Environmental Health Services

Sewer Admin Supervisor	0.00	0.00
Sewer Other Labour	0.00	0.00
Sewer Safety Equipment	0.00	0.00
Sewer Maintenance	157.98	2,673.72
Sewer Power	6,396.30	4,814.25
Sewer Lagoon MFC Interest	0.00	0.00
Sewer Lagoon MFC Principal	0.00	0.00
Transfer Station Contract (FERO)	12,750.52	11,374.56
Tip Fees	8,567.75	1,861.97
Total Environmental Health	27,872.55	20,724.50

Public Health & Environmental Devel

Medical Centre	3,346.78	6,397.70
Deficit Regional Housing Authority	0.00	0.00
Planning - Town of Amherst	15,643.00	15,643.00
Interest Medical Centre 2013 MFC	402.08	0.00
Lease Natural Gas Boiler Med Cent	930.33	0.00
Tree Expense/Trail Reserve	0.00	0.00
Community Eco Dev/Tourism	3,708.22	1,336.23
Cumberland Business Connector	0.00	0.00
Communities in Bloom	1,818.50	1,845.83
Total Public Health and Envir Dev	25,848.91	25,222.76

Recreation and Cultural - Arena

Arena Labour	9,388.60	1,719.93
Arena Telephone	43.61	43.49
Arena Electricity	2,518.14	3,245.88
Arena Maintenance	16,484.60	598.06
Lease Natural Gas Boiler Arena	1,263.36	0.00
Arena Natural Gas	451.61	454.50
Arena Water	0.00	0.00
Arena Sewer	0.00	153.00
Arena Insurance	0.00	0.00
Arena Maintenance - Energy Upgrades	0.00	0.00
Arena MFC Interest 2018	0.00	0.00
Arena Dressng Room 2013 MFC Int.	53.30	0.00
Arena 2013 MFC Interest	820.22	0.00
Arena Automation MFC Nov 18 Int	941.48	0.00
Arena Chiller - MFC Int	334.18	0.00
Total Arena	32,299.10	6,214.86

Fields and Library

Xmas Lights	0.00	0.00
Tennis Courts	0.00	0.00
Trails	0.00	0.00
Tennis Courts	0.00	0.00
Ballfield	1,310.87	0.00
Skateboard Park	0.00	0.00
Mural Lights	42.84	43.72
Library Expense	125.63	117.84
Regional Library Board Transfer	7,680.00	0.00
Total Fields and Library	9,159.34	161.56

Theatre

Theatre Movies	0.00	0.00
Theatre Telephone	0.00	0.00
Theatre Electricity	700.68	0.00
Theatre Expense	119.70	0.00
Theatre Maintenance	378.00	271.43
Theatre Natural Gas	289.73	259.14
Theatre Water	0.00	0.00
Theatre Sewer	306.00	0.00
Theatre Property Tax	1,965.65	0.00
Theatre Insurance	0.00	0.00
Total Theatre	3,759.76	530.57

Recreation

Recreation Community Garden Project	0.00	0.00
Recreation Co-ord Salary	4,508.76	1,538.46
Recreation Co-ord Travel	138.70	0.00
Recreation Summer Students	0.00	0.00
Recreation Office Supplies	0.00	0.00
Recreation Postage	324.95	(165.45)
Recreation Advertising	0.00	0.00
Recreation Telephone	83.19	68.33
Recreation - Blueberry Bolt	593.17	0.00
Recreation - Summer Soccer Program	0.00	0.00
Recreation - Tennis Program	0.00	0.00
Recreation - General Programs	4,511.88	4.53
Total Recreation	10,160.65	1,445.87

Fiscal Services

MFC Principal - 2011 School Enhan	10,000.00	0.00
MFC Principal - 2016 Breathing App	0.00	0.00

MFC Principal - 2018 Breathing App	0.00	0.00
MFC Principal - 2013 Fire Hall	0.00	0.00
MFC Principal - 2013 Med Cent	0.00	0.00
MFC Principal - 2011 Main Phase 2	43,000.00	0.00
MFC Principal - 2016 Paving/Salt Tr	0.00	0.00
MFC Principal - 2013 Town Hall	0.00	0.00
MFC Principal - 2013 Arena	0.00	0.00
MFC Principal - 2018 Arena Auto	0.00	0.00
MFC Principal - 2011 Arena Chiller	5,500.00	0.00
MFC Principal - 2014 Loader	0.00	0.00
MFC Principal - 2014 Fire Hall #2	0.00	0.00
MFC Principal - 2014 Arena	0.00	0.00
Backhoe lease principal	0.00	415.28
Interest ST Borrowings	0.00	0.00
Bank Service Charges	0.00	0.00
Non Ded Penalties and Interest	24.97	0.00
Debenture Discount	0.00	0.00
Assessment Costs	0.00	0.00
Capital expenditures from revenue	0.00	0.00
Transfer to Reserves	0.00	0.00
Deficit of Prior Years	0.00	0.00
Valuation Allowance	0.00	0.00
District School Board	37,326.00	36,697.84
Total Fiscal Services	95,850.97	37,113.12
TOTAL EXPENSE	472,991.19	338,192.07
NET INCOME	527,909.18	680,066.53

Increase/Decrease

	22,279
	16,991
	-
	82
-	2
	-
-	402
	2,718
	-
	820
	<u>42,486</u>
	-
	-
	-
	-
	<u>0</u>
	-
	<u>0</u>
-	4,826
	-
-	400
	-
-	80
	-
	-
-	100
	-
-	734
-	1,920
	-
-	16,478

17,358

	-
-	216
	-
-	423
-	3,514
	5,192
-	918
-	1,505
	-
	-
-	6,378
-	122
-	1,543
-	699
-	659
	-
	1,095
	-
-	355
-	534
	-
	-
	991
	147
	92
	-
	443
-	142
	173
-	230
	-
	153
	-
-	2,669
	-
	-
	-
	-

	-
-	26
	-
	-
	-
	-
	-
	-
	2,212
	4,723
	-
	-
-	571
	255
	-
-	1,627
	-
-	608
	0
-	147
	<u>(7,411)</u>

	-
	-
-	751
-	1,130
	-
-	3,741
	<u>(5,622)</u>

	-
	-
	-
	-
-	67
-	91
	-
-	1,950
-	479

	625
-	235
	-
	269
	-
	-
	153
	-
-	369
	16,488
-	2,989
	434
	-
	-
-	248
	-
	-
-	5,814
	-
-	518
	<u>5,208.40</u>

-	112
	-
-	619
	<u>(730)</u>

	6,567
	-
	-
	<u>6,567</u>

-	1,199
-	9,334
	-
-	24
	745
	-
-	615

	-
-	661
-	1,340
	-
	-
	718
-	782
	-
	-
	1,171
	-
	-
	3,935
	-
	-
-	25
-	1,767
	-
-	1,896
	-
-	356
	-
-	425
	-
-	330
-	1,734
	-
	1,248
	22
	-
-	2,613
	-
	-
	-
-	335
	-
-	3,095
	-
-	580
	-
	<hr/>
	(19,273)
	<hr/>

	-
	-
	-
	2,516
-	1,582
	-
	-
-	1,376
-	6,706
	<hr/>
	(7,148)
	<hr/>

	3,051
	-
	-
-	402
-	930
	-
-	2,372
	-
	27
	<hr/>
	(626)
	<hr/>

-	7,669
-	0
	728
-	15,887
-	1,263
	3
	-
	153
	-
	-
	-
-	53
-	820
-	941
-	334
	<hr/>
	(26,084)
	<hr/>

-	-
-	-
-	-
-	-
-	1,311
-	-
-	1
-	8
-	7,680
<hr/>	
	(8,998)
<hr/>	

-	-
-	-
-	701
-	120
-	107
-	31
-	-
-	306
-	1,966
-	-
<hr/>	
	(3,229)
<hr/>	

-	-
-	2,970
-	139
-	-
-	-
-	490
-	-
-	15
-	593
-	-
-	-
-	4,507
<hr/>	
	(8,715)
<hr/>	

-	10,000
-	-

-	-
-	-
-	-
-	43,000
-	-
-	-
-	-
-	-
-	5,500
-	-
-	-
-	415
-	-
-	-
-	25
-	-
-	-
-	-
-	-
-	628
-	<u>(58,738)</u>
-	<u>(134,799)</u>
-	<u><u>152,157</u></u>

	Draft 20-21	Actual 2019/20	Draft Budget 19-20	Actual 2018/19	Actual 2017/18	
REVENUE						
Tax Revenue						
Residential Tax	786,205	775,494	747,069	753,515	733,709	0.0162
Commercial Tax	1,021,035	1,019,236	991,383	1,011,324	1,010,357	0.04035
Agreement O.F.F.	0	0	-	0	0	
Resource Tax	10,786	10,712	10,284	10,507	10,435	
Forest (Under 50,000 Acres)	182	182	182	182	182	
Business Occupancy Tax	0	0	-	0	0	
Based on Revenue - Aliant	3,700	2,936	3,700	3,762	3,759	
Sewer Rates	181,000	181,439	176,153	176,229	118,003	
Deed Transfer Tax	15,000	18,342	12,000	33,550	0	
Total Taxes	2,017,908	2,008,340	1,940,772	1,989,070	1,876,445	
Grants in Lieu						
Federal Government - Canada Post	2,500	2,696	2,320	2,365	2,287	
Federal Government - RCMP	22,000	22,295	20,714	21,961	21,664	
Provincial Government - DNR	15,000	16,104	15,042	9,200	13,462	
Provincial Government - Liquor Comm	8,500	5,534	8,929	13,469	9,381	
Total Grants in Lieu	48,000	46,628	47,006	46,994	46,793	
Services to Other Governments						
Cumberland County - Fire Protection	57,000	57,452	57,658	56,215	55,330	
Total Services to Other Governments	57,000	57,452	57,658	56,215	55,330	
Own Source Revenue						
Arena - Ice Rentals		37,082	48,000	43,231	40,144	120/hr rental fee
Arena - Fish and Game Show Revenue	0	4,700	2,000	225	8,225	
Arena - Sign Rentals		3,450	2,000	1,000	1,000	
Arena - Fun Hockey Registrations		1,970	1,500	1,500	850	
Soccer Program Registrations	0	1,580	1,500	1,540	1,330	
Steve Nash Basketball Registrations	0	0	-	2,690	2,095	
Free Skate Program		0	2,500	2,630	3,770	
Special Program Registrations		460	500	650	4,605	
Community Garden - Grant Funding	0	0	1,500	3,150	13,526	
Strawberry Festival Revenue	0	729	4,500	4,376	4,890	
Junior NBA	0	2,020	3,000	800	0	
Tennis	0	60	-			
Heritage Gas Revenue	30,000	38,173	16,500	33,368	17,036	Projected by Heritage Gas
Theatre Revenue	1,000	2,424	2,300	2,804	2,297	
Dog Licences	50	65	100	80	155	
Building Permits	1,000	2,750	500	0	0	
Sub Division Plans	0	0	-	0	0	
Fine Revenue	750	1,611	500	913	161	
Office Rent Water	5,500	5,500	5,500	5,500	5,500	

Medical Centre Rents	20,000	19,130	25,000	19,415	17,626
Probation Office Rent		3,000	2,600	2,400	2,400
Interest on Investments		0	2,500	41	3,202
Interest on Taxes	25,000	30,649	20,000	32,506	25,114
A/R adjustments		0	-	0	0
Tax Certificates	500	800	100	510	20
Communities in Bloom Revenue		0	-	277	0
Sales of materials	3,000	8,812	3,000	5,518	0
Total Own Source Revenue	86,800	164,967	145,600	165,124	153,945

Unconditional Transfers

Equalization Grant	178,171	178,171	178,171	178,171	178,171
Farm Acreage Grant	2,657	2,657	2,657	2,605	2,558
HST Offset Payment	7,000	3,288	10,000	12,671	9,613
Total Unconditional Transfers	187,828	184,116	190,828	193,447	190,342

Conditional Transfers

EMO Grant Civic #	1,000	1,000	1,000	1,000	1,000
CNTA Grant - VIC	0	0	-	0	0
Fed Gov Funding - Summer Students		3,468	3,470	3,300	3,041
Comm Enhancement Grant Funding	0	0	-	1,000	0
Total Conditional Transfers	1,000	4,468	4,470	5,300	4,041

Other Transfers

Gas Tax Revenue		0	-	0	0
County Funding - Arena	10,000	20,000	20,000	3,000	25,000
MPAL Funding Province	15,000	15,000	15,000	15,000	15,000
Grants from Prov - Sinkhole Study	0	68,500	-	68,600	
Grants from Other Organizations		4,602	10,000	18,830	0
Transfer from Surplus		26,690	26,690	0	0
TRANSFER FROM OPERATING RESERVE		0	-	62,521	85,000
Transfer From Local Fire Assoc	10,000	10,000	10,000	10,000	10,000
Interest on CRA Refunds	0	10	-	0	0
Land Sales	0	5,175	-	0	0
Total Other Transfers	35,000	149,977	81,690	177,951	135,000

TOTAL REVENUE

2,433,536	2,615,947	2,468,024	2,634,101	2,461,896
------------------	------------------	------------------	------------------	------------------

EXPENSE

General Government

Mayor Honorarium	10,400	9,011	9,011	9,011	9,416 set at Mulgrave rate for Mayor
Mayor Expenses	1,500	1,092	2,500	2,994	1,045
Council Honorariums	35,200	26,433	25,231	23,830	24,531 set at Mulgrave rate for Council & DM
Council Expenses	5,000	5,062	12,000	4,764	5,437

Salary - CAO	63,100	65,339	85,000	76,827	59,643
Salary - Accountant	3,280	7,633	-		
Salary - Deputy Clerk	30,100	30,841	41,100	43,076	26,045
Salary - Office Staff	29,400	35,692	40,000	30,005	24,449
Admin Salaries paid by Water	(69,500)	-	(52,267)	(49,750)	
Legal Fees	5,000	3,150	5,000	2,769	19,589
CAO Contracted Services		17,774	-	26,340	41,634
Accounting Contracted Services	5,000	1,596	35,000		
Canada Pension Plan	20,000	18,857	17,500	19,297	17,423
Employment Insurance	9,000	8,214	8,500	9,013	7,405
Health Plan (Blue Cross)	3,000	1,684	3,000	2,580	4,558
Pension - CAO		0	-	0	1,500
Pension - Employees	20,000	18,101	18,103	18,103	4,336
Xmas Bonuses	850	775	675	675	875
Professional Development	1,500	1,477	-		
CAO Seminars & Travel	3,000	2,872	3,000	6,030	2,927
Audit Fee	20,000	21,906	15,000	14,814	20,132
Town Hall Insurance	1,750	1,479	1,750	1,750	2,000
Office Postage	4,200	3,980	3,900	3,807	3,953
Office Supplies & Advertising	12,000	14,240	10,000	13,917	9,032
TownSuite & IT	7,000	7,751	6,000	2,582	8,496
Office Programmer		36,799	-		
Town Hall Janitor & Supplies	6,000	5,807	4,000	3,890	9,187
Town Hall Telephones	8,000	9,294	7,242	7,242	6,199
Town Hall Electricity	5,000	5,230	4,209	4,209	3,848
Town Hall Natural Gas	8,000	7,051	8,764	8,764	5,700
Town Hall Water	350	338	296	296	263
Town Hall Sewer	306	306	300	300	200
Workplace Wellness		175	-	0	640
Town Hall Maintenance	10,000	16,248	10,000	1,291	8,125
Municipal Election	10,000	0	-	4,456	4,800
Bond Insurance		0	-	0	200
Losses on Appeals/Habitat Subdiv		0	-	0	0
OPH Grant		0	-	0	0
Lion's Club Rental		0	-	0	8,097
Conferences and Workshops	3,000	10,373	8,000	5,348	15,140
Public Official Liability Ins	3,000	2,250	3,000	0	3,000
Dues - UNSM/FCM/CNTA/POL BD	6,000	5,740	3,300	4,031	3,118
Exhibition/Transport Society Grants		1,500	1,500	1,500	1,360
YMCA Grant		0	-	0	5,000
ORHS Bursary	500	500	500	500	500
NSCC Foundation	5,000	5,000	5,000		
Oxford Sinkhole		101,551	-		
COVID-19	5,000	86	-		
PVSC - Assessment Costs	18,892	19,005	19,043	18,958	18,421
Valuation Allowance - Taxes		-	(1,500)	(17,886)	(739)

Bad debts other		0	-	0	2,200
Interest Town Hall 2013 MFC	982	1,142	1,045	1,246	1,444
Interest on Backhoe Loan	1,125	1,125	7,800	7,089	0
Interest Short Term Borrowings		0	-	2,577	638
Bank Service Charges	7,000	9,981	6,000	8,618	4,986
Deficit of Prior Years	99,458	0	-	0	0
MFC Int - School Enhancement	622	1,022	1,022	1,293	1,620
Cash Over/Short		-6	-	0	0
Credit Card Fees & Interest		691	-	0	0
Total General Government	488,515	546,163	379,524	326,154	398,374

Protective Services - Police

Admin - Salary	0	0	-	0	7,400
Admin - Audit	0	0	-	0	2,267
RCMP Contract	505,605	461,448	508,608	503,604	497,894
School Crosswalk Guard	7,200	7,290	8,700	8,400	13,200
Prosecuting Attorney Fee	500	300	-	415	0
Corrections	15,000	14,966	14,966	15,176	14,952
Total Police	528,305	484,004	532,274	527,594	535,713

Fire

Admin - Salary	0	0	-	0	7,400
Admin - Audit	0	0	-	0	2,267
Fire Inspection Cost	0	0	-	0	5,000
Firefighters Honorariums/Incentives	17,000	16,030	14,495	14,495	14,245
Fire Phones	2,700	2,764	2,500	2,551	2,878
Fire Communication System	17,000	8,089	12,000	12,136	12,705
Public Fire Protection Charge	120,935	120,935	115,407	115,407	115,407
Fire Chief's Convention	-	4,476	3,000	969	3,097
Fire Training	7,500	6,519	7,500	7,645	9,327
Fire Hall Lights & Power	4,000	3,260	4,162	4,162	3,228
Fire Hall Natural Gas	7,200	7,195	8,538	8,538	4,858
Fire Hall Insurance	3,800	3,732	3,807	3,807	4,000
Fire Hall Maintenance	5,000	4,167	5,000	5,685	7,425
Firefighters Liability Insurance	2,500	2,500	2,500	0	2,515
Fire Hall Water	500	-	100	32	0
Fire Hall Sewer	306	306	300	300	200
Fire Trucks Insurance	3,700	3,687	3,520	3,520	5,000
Fire Trucks Fuel	2,200	2,119	2,600	2,622	4,146
Fire Trucks Repairs & Maintenance	15,000	13,852	15,000	14,488	13,292
Fire Equipment & Supplies	15,000	15,478	10,000	15,507	11,269
Fire Equipment Repairs & Maint	4,500	4,458	2,000	1,509	4,733
Fire Training Ground Project	0	0	-	0	0
Fire Truck Pumper/ Tanker	0	0	-	0	0
Fire B.A. - MFC Interest	453	495	418	520	553
Fire Truck 2005 MFC Interest	0	0	-	0	0

TMR Radio wiring

hasn't been charged since 2008

Fire Truck 2005 MFC Principal	0	0	-	0	0
Fire New Hall - MFC Interest	9,327	11,627	9,971	12,916	14,451
Interest MFC 2018 B.A.	-	1,037	1,037	425	
Total Fire	238,621	232,726	223,854	227,235	247,994
Emergency Management					
REMO	5,500	5,476	5,476	(363)	4,557
EMO Expenses	500	500	500	36,791	316
EMO SHRU Funding	619	619	619	619	248
Total Emergency Management	6,619	6,595	6,595	37,046	5,120
Other Protective Services					
Building Inspection	7,000	7,000	7,000	(6,567)	7,000
Animal Control	1,000		1,000	475	(1,390)
Other Protective Services	0	0	-	0	0
Total Other Protective Services	8,000	7,000	8,000	6,092	5,610
Transportation Services					
Salary - PW Supervisor	31,000	30,201	30,000	39,962	23,434
Labour - PW	100,000	88,490	120,000	162,749	114,568
Summer Students	6,500	0	-	0	28
Supervisor Phone	1,600	1,795	1,638	1,638	2,073
Town Truck	9,000	6,442	9,000	8,586	2,982
Supervisor Truck Allow	-	0	-	0	0
Loader and Plow	2,000	3,915	2,000	18,475	1,577 new pins required
Generator	60	881	60	59	563
Tractor	7,000	11,434	7,000	4,101	4,289
Backhoe Lease Etc	1,500	1,499	8,299	8,299	598
Roller	-	0	-	0	0
Air Compressor	-	0	-	0	0
Salt Truck	5,000	5,561	5,000	6,382	2,661
Small Tools & Equipment	5,000	7,659	5,000	9,350	4,092
OPH Insurance	200	179	161	161	400
OPH Expenses	300	261	269	269	622
OPH Taxes	2,300	2,342	2,277	2,277	2,145
Town Garage Insurance	500	2,531	396	396	500
Town Garage Fuel (Wood)	500	350	1,500	2,480	1,373
Town Garage Maintenance	1,500	1,803	1,500	1,508	410
Town Garage Phone	260	222	258	258	239
Town Garage Water	-	0	-	0	0
Town Garage Electricity	4,000	4,305	4,000	3,981	3,549
Workers Compensation	12,000	11,437	10,000	10,435	8,271
Liability Insurance	12,800	15,324	12,800	18,774	4,452
Diesel	13,000	12,867	13,000	12,989	11,151
Oil	-	957	-		

Gasoline	9,000	8,324	9,000	9,292	4,146
Oxygen	-	0	-	0	0
Sundry	1,100	529	1,100	1,096	1,049
Clothing	3,000	2,637	1,200	1,180	2,087
Health and Safety	5,000	2,537	5,000	5,021	3,227
Salt	30,000	34,009	15,000	13,673	17,830
Road Repairs	-	0	-	0	0
Street Maintenance	25,000	37,887	25,000	26,782	36,956
Street Lighting	7,000	6,741	6,500	7,632	5,573
Street Lights Reim back to Cap Res	0	0	-	0	0
Main Street Phase 2 - MFC Int	2,705	4,392	4,392	5,560	7,005
Main Street 2008 MFC Interest	0	0	-	0	0
Main Street 2008 MFC Principal	0	0	-	0	0
Capital from Revenue Salt Shed	0	0	-	0	0
Loader 2013	0	671	671	1,076	1,594
Paving 2017	0	0	-	0	0
Paving/Sidewalks 2016-MFC Interest	5,662	6,191	6,191	6,500	6,995
Sidewalks - 2014	0	0	-	0	0
Salt Truck 2016 - MFC Interest	1,062	1,161	1,161	1,219	1,315
Honda Snowblower	0	0	-	0	0
Total Transportation	305,549	315,535	309,373	392,159	277,757

Environmental Health Services

Sewer Admin Supervisor	18,000	-	18,000	0	18,000
Sewer Other Labour	30,000	49,624	24,000	190	24,000
Sewer Safety Equipment	2,000	-	2,000	2,374	1,195
Sewer Maintenance	6,000	8,097	6,000	5,540	7,240
Sewer Power	32,000	33,977	30,000	31,659	28,517
Sewer Lagoon MFC Interest	0	-	643	0	0
Sewer Lagoon MFC Principal	0	0	-	0	0
Transfer Station Contract (FERO)	95,000	80,572	95,000	94,762	74,194
Tip Fees	30,000	42,131	20,000	19,025	33,211
Total Environmental Health	213,000	214,402	195,643	153,549	186,356

includes employee wages, contract, testing

Public Health & Environmental Devel

Medical Centre	31,000	28,998	30,300	30,354	30,089
Deficit Regional Housing Authority	19,100	19,092	19,100	19,100	19,827
Planning - Town of Amherst	17,000	15,643	16,000	15,643	16,190
Interest Medical Centre 2013 MFC	614	804	1,608	867	1,095
Lease Natural Gas Boiler Med Cent		3,411	3,750	3,721	3,721
Tree Expense/Trail Reserve	5,000	5,132	5,000	0	4,761
Community Eco Dev/Tourism	38,100	26,988	27,800	22,076	21,275
Cumberland Business Connector		10,000	8,100	8,100	8,333
Communities in Bloom	2,000	6,437	5,800	7,444	6,338
Total Public Health and Envir Dev	112,814	116,505	117,458	107,306	111,630

includes signage and kiosks

Recreation and Cultural - Arena

Arena Labour	72,500	70,889	58,700	51,651	44,144
Arena Telephone	650	535	616	616	559
Arena Electricity	45,000	47,423	45,192	45,192	43,777
Arena Maintenance	35,000	59,941	35,000	34,125	43,381
Lease Natural Gas Boiler Arena	7,580	3,168	7,580	7,580	7,580
Arena Natural Gas	7,000	6,452	7,009	7,009	4,367
Arena Water	2,200	2,254	2,242	2,242	2,263
Arena Sewer	306	306	300	300	200
Arena Insurance	1,600	1,806	1,598	1,598	2,500
Arena Maintenance - Energy Upgrades	0	0	-	(1,463)	0
Arena 2008 MFC Interest	0	0	-	711	0
Arena Dressing Room 2013 MFC Int.	0	107	107	170	248 34-A-1
Arena 2013 MFC Interest	1,350	1,640	1,528	1,788	2,011 33-A-1
Arena Chiller - MFC Int	329	1,883	562	710	900 31-A-1
Arena BAS 2018 MFC Interest	1,187	562	1,883		
Total Arena	174,702	196,968	162,316	152,230	151,932

Fields and Library

Xmas Lights	1,000	980	1,500	1,362	1,633
Tennis Courts	1,000	0	-	0	0
Trails	1,000	0	-	0	0
Ballfield	2,000	1,444	3,000	723	1,129
Skateboard Park	1,000	0	-	0	0
Mural Lights	500	260	500	251	251
Library Expense	6,000	11,140	10,500	10,500	9,982
Regional Library Board Transfer	7,680	7,680	7,680	7,680	8,448
Total Fields and Library	20,180	21,504	23,180	20,515	21,443

Theatre

Theatre Movies	0	0	-	0	0
Theatre Telephone	0	0	-	145	844
Theatre Electricity	3,000	4,580	2,811	2,811	2,530
Theatre Expense	300	290	200	234	255
Theatre Maintenance	2,000	1,919	1,500	1,885	1,503
Theatre Natural Gas	3,500	2,281	4,500	4,784	2,399
Theatre Water	350	300	300	304	247
Theatre Sewer	306	306	300	300	200
Theatre Property Tax	2,000	1,966	1,909	5,665	1,987
Theatre Insurance	200	150	400	135	375
Total Theatre	11,656	11,791	11,920	16,264	10,339

Recreation

Recreation Community Garden Project	500	171	1,000	6,702	9,660
-------------------------------------	-----	-----	-------	-------	-------

Recreation Co-ord Salary	41,000	38,384	33,000	33,056	35,048
Recreation Co-ord Travel	1,200	1,179	1,200	1,273	2,408
Recreation Summer Students	0	9,898	8,500	8,448	9,434
Recreation Office Supplies	0	0	-	50	94
Recreation Postage	2,000	2,121	1,800	1,801	1,906
Recreation Advertising	200	84	-	161	0
Recreation Telephone	500	547	491	491	1,062
Recreation - Strawberry Festival	0	593	2,500	3,064	4,268
Recreation - Summer Soccer Program	0	815	1,000	973	1,427
Recreation - Tennis Program	0	-	100	94	0
Recreation - General Programs		14,939	12,000	11,613	12,397
Total Recreation	45,400	68,731	61,591	67,725	77,705

Fiscal Services

MFC Principal - 2011 School Enhan	10,000	10,000	10,000	10,000	10,000
MFC Principal - 2016 Breathing App	3,200	3,200	3,200	3,200	3,200
MFC Principal - 2018 Breathing App	7,400	7,400	69,700	69,700	69,700
MFC Principal - 2013 Fire Hall	69,700	69,700	5,000	5,000	5,000
MFC Principal - 2013 Med Cent	5,000	5,000	43,000	43,000	43,000
MFC Principal - 2011 Main Phase 2	43,000	43,000	47,500	47,500	47,500
MFC Principal - 2016 Paving/Salt Tr	47,500	47,500	7,100	7,100	7,100
MFC Principal - 2013 Town Hall	7,100	7,100	10,200	10,200	10,200
MFC Principal - 2013 Arena	10,200	10,200	5,500	5,500	5,500
MFC Principal - 2011 Arena Chiller	5,500	6,200	30,200	30,200	30,200
MFC Principal - 2014 Loader	0	5,500	18,800	18,800	18,800
MFC Principal - 2014 Fire Hall #2	0	30,200	4,800	4,800	4,800
MFC Principal - 2014 Arena	0	18,800	13,600		
MFC Principal - 2018 Arena Auto	6,200	4,800	9,979	9,979	6,837
Backhoe lease principal	6,912	6,912	-	0	0
Interest ST Borrowings	0	-	-	0	0
Bank Service Charges	0	0	-	0	0
Non Ded Penalties and Interest	0	25	-	0	0
Debenture Discount	0	0	-	0	0
Assessment Costs	0	0	-	313	0
Capital expenditures from revenue	0	0	-	5,859	23,080
Transfer to Reserves	0	0	-	0	0
Deficit of Prior Years	0	0	-	0	0
Valuation Allowance	0	0	-	0	0
District School Board	224,000	223,782	223,782	223,952	209,527
Total Fiscal Services	445,712	499,319	502,361	495,103	494,444

TOTAL EXPENSE 2,599,073 2,721,244 2,534,090 2,516,789 2,524,417

NET INCOME -165,537 2,721,244 -66065.53 117311.71 -62521.25



*House of Assembly
Nova Scotia*

Halifax

PC Caucus
1003-1660 Hollis St
Halifax, NS
B3J 1V7
Tel: 902-424-2731
Fax: 902-424-7484

Constituency

5 Ratchford St
Amherst, NS
B4H 1X2
Tel: 902-661-2288
Fax: 902-661-0114



**Elizabeth Smith-McCrossin
MLA Cumberland North**

Halifax

1600, rue Hollis, suite 1003
Halifax, NS
B3J 1V7
Tel: 902-424-2731
Fax: 902-4247484

Circonscription

5 rue, Ratchford,
Amherst, NS
B4H 1X2
Tel: 902-661-2288
Fax: 902-661-0114

mla@esmithmccrossinmla.com
<http://esmithmccrossinmla.com>

June 3, 2020

Dear Friends in Municipal Government:

I want to take this opportunity to thank you for your kindness and cooperation to me as I served as critic for Municipal Affairs for the Progressive Conservative Caucus under the leadership of Mr. Tim Houston.

During my role as critic for Municipal Affairs I learned a great deal about the legislation and governance of local municipal governments and certainly learned the incredible contribution local governments, like yours, make to the province of Nova Scotia.

From January 2018 to present day, I have had the opportunity to meet with many of your councils and learn of the challenges you face as well as celebrate the many successes you have made. I have made many friends in municipal government across the province and I hope they are long lasting into the future.

My colleague Mr. David Ritcey, MLA for Truro - Bible Hill - Millbrook - Salmon River will be assuming the critic role for Municipal Affairs and I have great confidence that you and your municipal colleagues will develop a great relationship with him. I have a lot of confidence in Dave!!!

Thank you again. Please don't be a stranger and come visit me (with 6 feet of physical distancing of course!) in Cumberland North!! We have one the best wineries in the province!!

Sincerely,

Elizabeth Smith-McCrossin

CC: Tim Houston, Dave Ritcey