



105 Lower Main Street., Oxford.
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Town of Oxford

Operating and Capital Budget Report

2024/2025



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Tax Rates

The Town of Oxford will issue an interim tax bill, which is typically due around June 1. The bill will be calculated at 50% of the prior year's bills with the discretion of the CAO to adjust any tax amounts where the variance between the prior year and the current year's assessment is substantial.

Sewer charges will be determined by the Council through separate bylaw and/or policy and the full amount for the year will be included on the interim tax bill.

The final tax bill will be typically due on September 30 of each year.

Interest will be calculated and accrued monthly, on arrears, starting immediately after the due date on all taxes/rates/liens outstanding. The rate of interest charged will be 1.5% per month compounded annually (18%/year).

After September 30 of each year, all accounts will be reviewed. Accounts that have current year tax outstanding and part or all prior year tax outstanding shall be in tax sale position. The CAO is authorized to adopt administrative guidelines that identify minimum amounts below which the second year's taxes will not trigger the tax sale procedures.

2023-24 Residential Tax Rate: \$1.7874 per \$100 of assessment

2023-24 Commercial Tax Rate: \$4.2804 per \$100 of assessment



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SEWER RATES (2023/2024)

Sewer Code	Rate	Sewer Code	Rate	Sewer Code	Rate
SEWR	\$325.00	SW16	\$812.00	SW25	\$7812.00
SW2	\$4875.00	SW17	\$975.00	SW28	\$974.00
SW01	\$15,725.00	SW18	\$1381.00		
SW10	\$325.00	SW19	\$1137.00		
SW12	\$487.00	SW20	\$1300.00		
SW13	\$569.00	SW21	\$1462.00		
SW14	\$650.00	SW22	\$3635.00		
SW15	\$731.00	SW23	\$6337.00		

Water Rates

The Town of Oxford is governed by regulations in effect for its water utility that have been approved by the Nova Scotia Utility Review Board.

SCHEDULE "B"
TOWN OF OXFORD WATER UTILITY
SCHEDULE OF RATES FOR WATER AND WATER SERVICES
 (Effective for water supplied on and after 1 April 2024)

RATES

The rates set out below are the rates approved by the Board for water and water services when payment is made within 30 days from the date rendered as shown on the bill.

When payment is made after 30 days from the date rendered as shown on the bill, the rates will include interest charges of 1.25 % per month, or part thereof. Each bill shall show the amount payable within 30 days from the date rendered as shown on the bill.



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In this Schedule, the word "Utility" means the Water Utility of the Town of Oxford.

Rates

Base Charges	Quarterly Rate
Unmetered (based on 15,000 imp. gal. per quarter)	109.55
Size of Meter	
5/8"	80.30
3/4"	117.84
1"	192.92
1.5"	380.61
2"	605.85
3"	1,206.47
4"	1,882.18
6"	3,759.14
Consumption Rate (per 1000 Imp. Gallons)	
\$1.95	per 1000 Imp. Gallons

Minimum Bill

The minimum bill shall be the Base Charge.

General Operating Fund	Approved Budget 2023/24	Proposed Budget 2024/25
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REVENUES

Tax Revenue

Residential Tax	990,259	1,079,386
Commercial Tax	1,198,569	1,262,061
Resource Tax	13,895	13,123
Forest (Under 50,000 Acres)	180	180
Based on Revenue - Aliant	1,500	1,952
Sewer Rates	202,908	204,449
Deed Transfer Tax	50,000	50,000
Total Taxes	2,457,312	2,611,150
<i>Change from prior year budget</i>		6%
<i>Percentage of total revenues</i>	83%	84%

Grants in Lieu

Federal Government - Canada Post	3,390	3,612
Federal Government - RCMP	21,452	25,226
Provincial Government - DNR	16,419	16,980
Provincial Government - Liquor Comm	8,860	20,511
Total Grants in Lieu	50,121	66,330
<i>Change from prior year budget</i>		32%
<i>Percentage of total revenues</i>	2%	2%

Services to Other Governments

Cumberland County - Fire Protection	66,432	69,089
Total Services to Other Governments	66,432	69,089
<i>Change from prior year budget</i>		4%
<i>Percentage of total revenues</i>	2%	2%

Own Source Revenue

Special Program Registrations for recreation	3,100	2,357
Arena Lease-payment for expenses pd	13,813	809
Heritage Gas Revenue	25,142	26,866
Theatre Revenue	2,500	2,281
Dog Licences	100	94
Building Permits	4,000	4,160
Fine Revenue	500	716
Office Rent Water	5,835	6,068
Medical Centre Rents	20,050	21,510



General Operating Fund	Approved Budget 2023/24	Proposed Budget 2024/25
Probation Office Rent	3,870	2,683
Interest on Taxes	44,747	23,005
Tax Certificates & Certificate of Sales	2,150	1,850
Sales of materials	5,232	9,528
Total Own Source Revenue	131,040	101,927
<i>Change from prior year budget</i>		-22%
<i>Percentage of total revenues</i>	4%	3%
Unconditional Transfers		
Municipal Financial Capacity Grant	178,172	198,592
Farm Acreage Grant	3,062	3,062
HST Offset Payment	14,800	14,800
Total Unconditional Transfers	196,034	216,454
<i>Change from prior year budget</i>		10%
<i>Percentage of total revenues</i>	7%	7%
Other Transfers		
EMO Grant Civic #	1,000	1,000
Fed Gov Funding - Summer Students	1,450	5,370
MPAL Funding Province	15,050	25,000
Covid RESTART Fund	35,522	15,685
Grants from Province Other	2,879	3,000
Grants from Other Organizations	3,000	3,000
TRANSFER FROM OPERATING RESERVE		2,451
Total Other Transfers	58,901	55,506
<i>Change from prior year budget</i>		-6%
<i>Percentage of total revenues</i>	2%	2%
Total General Operating Revenues	2,959,839	3,120,457
<i>Change from prior year budget</i>		5%



General Operating Fund	Approved Budget for 2023/24	Proposed Budget for 2024/25
Expenditures		
General Administration		
Mayor Honorarium	10,813	12,434
Mayor Expenses	1,000	1,059
Council Honorariums	37,200	49,200
Council Expenses	3,000	5,120
Salary - CAO	64,730	68,613
Salary - Accountant	54,600	57,876
Salary - Office Staff	83,603	92,478
Admin Salaries paid by Water	-60,880	-65,690
Legal Fees	20,302	21,114
CAO Contracted Services	2,898	3,014
Accounting Contracted Services	1,776	3,317
CPP paid by employer	23,066	26,871
EI Paid by employer	8,178	9,665
Health Plan paid by employer	9,936	9,394
Pension Plan paid by employer	21,224	27,226
Administration Appreciation Bonus	923	962
Professional Development	2,225	11,022
Seminars & Travel	6,450	0
Audit Fee	22,000	28,000
Town Hall Insurance	5,217	6,555
Office Postage	1,586	1,806
Office Supplies & Advertsing	15,240	7,403
I T Expenses (Sage, ONX, TS, Canva, Microsft, Adobe, Telus, web hosting , Misc)	11,057	10,173
Office Programmer	6,434	0
Town Hall Janitor & Supplies	6,598	7,456
Town Hall Telephones	4,597	4,481
Town Hall Electricity	5,019	4,234
Town Hall Natural Gas	6,416	6,437
Town Hall Water	503	499
Town Hall Sewer	349	325
Workplace Wellness	1,000	1,405
Town Hall Maintenance	16,895	8,299
Municipal election		17,000
Conferences and Workshops	1,551	0
Public Official Liability Ins	2,902	3,174



General Operating Fund	Approved Budget for 2023/24	Proposed Budget for 2024/25
Dues - AMANS/FCM/CNTA/POL BD	5,465	5,511
OREC Bursary	500	2,000
NSCC Foundation	5,000	5,000
COVID - 19 Costs	35,522	15,685
PVSC - Assessment Costs	18,113	18,382
Valuation Allowance - Taxes	30,000	12,000
Bad debts other	5,000	1,000
Interest Town Hall 2013 MFC	160	0
Interest on Backhoe Loan	345	0
Bank Service Charges	6,465	6,295
Cash Over/Short	200	100
Credit Card Fees & Interest	161	385
Total General Administration	505,340	507,279
<i>Change from prior year budget</i>		0%
<i>Percentage of total expenditures</i>	17%	16%
Protective Services - Police		
RCMP Contract	582,508	596,811
School Crosswalk Guard	21,917	10,494
Corrections	14,948	0
Total Police	619,373	607,305
<i>Change from prior year budget</i>		-2%
<i>Percentage of total expenditures</i>	21%	19%
Protective Services-Fire		
Fire Inspection Cost	5,000	7,000
Firefighters Honorariums/Incentives	20,667	21,804
Fire Phones	2,238	2,057
Fire Communication System	9,608	5,338
Public Fire Protection Charge	158,157	165,794
Fire Chief's Convention	2,672	3,512
Fire Training	2,580	4,560
Fire Hall Lights & Power	5,790	5,718
Fire Hall Natural Gas	9,778	11,476
Fire Hall Insurance	1,856	1,667
Fire Hall Maintenance	6,918	9,515
Firefighters Liability Insurance	10,644	10,351
Fire Hall Water	431	502
Fire Hall Sewer	325	325
Fire Trucks Insurance	5,663	6,196



General Operating Fund	Approved Budget for 2023/24	Proposed Budget for 2024/25
Fire Trucks Fuel	5,291	6,959
Fire Trucks Repairs & Maintenance	17,111	21,318
Fire Equipment & Supplies	19,436	16,277
Fire Equipment Repairs & Maint	15,483	13,975
Fire B.A. - MFC Interest	268	146
Fire New Hall - MFC Interest	1,575	0
Fire Breath App MFC Nov 2018 Int	581	0
Total Fire	302,071	314,489
<i>Change from prior year budget</i>		4%
<i>Percentage of total expenditures</i>	10%	10%
Protective Services-Emergency Management		
Regional Emergency Mgmt Officer	7,633	7,938
Emergency Measures Expenses	609	633
Special Hazard Response Unit	665	692
Total Emergency Management	8,907	9,263
<i>Change from prior year budget</i>		4%
Other Protective Services		
Building Inspection Officer	7,525	7,826
Animal Control	215	224
Total Other Protective Services	7,740	8,050
<i>Change from prior year budget</i>		4%
TOTAL PROTECTIVE SERVICES	938,090	939,106
<i>Change from prior year budget</i>		0%
<i>Percentage of total expenditures</i>	32%	32%
Transportation Services		
Salary - PW Supervisor	27,508	38,880
Labour - PW	118,745	150,094
Summer Students	1,269	0
Supervisor Phone	1,235	1,055
Town Truck & Van	5,402	10,031
Loader and Plow #624 & 544	16,230	15,318
Tractor Kubota	10,829	13,524
Backhoe Interest and Repair	2,813	5,000
Salt Truck/ Dump Truck	13,590	14,745



General Operating Fund	Approved Budget for 2023/24	Proposed Budget for 2024/25
Equipment and Small Tools	18,619	19,363
OPH Insurance	1,045	1,670
OPH Expenses	3,306	1,000
OPH Taxes	2,604	2,422
Town Garage Insurance	3,866	4,457
Town Garage Fuel (Wood)	1,709	2,795
Town Garage (2 Buildings) Maintenance	16,241	16,891
Town Garage Phone	1,740	1,647
Town Garage Electricity	4,344	4,822
Workers Compensation	13,591	11,051
Liability Insurance	18,088	20,906
Diesel	18,352	13,257
Gasoline & Oil	10,774	17,678
Public Works Clothing Allowance	3,733	3,000
Health and Safety/ Professional Development	15,038	12,000
Salt	41,925	43,943
Street Maintenance	100,274	107,619
Street Lighting	7,710	7,672
Contingency Account/Capital Projects	50,000	23,038
Paving/Sidewalks 2016-MFC Interest	3,354	2,545
Salt Truck 2016 - MFC Interest	629	477
Total Transportation	534,562	566,900
<i>Change from prior year budget</i>		6%
<i>Percentage of total expenditures</i>	18%	18%
Environmental Health Services		
Sewer Admin Supervisor	5,502	6,480
Sewer Other Labour	12,041	12,337
Sewer Safety Equipment	1,075	71
Sewer Maintenance	22,740	38,150
Sewer Power	65,118	59,195
Transfer Station Contract (FERO) /Wages/ Bait	96,658	119,007
Tip Fees GFL	36,344	36,658
Total Environmental Health	239,478	271,897
<i>Change from prior year budget</i>		14%
<i>Percentage of total expenditures</i>	8%	9%



General Operating Fund	Approved Budget for 2023/24	Proposed Budget for 2024/25
Public Health & Environmental Development		
Medical Centre	32,162	37,490
Deficit Regional Housing Authority	28,391	0
Planning - Town of Amherst	16,750	16,204
Interest Medical Centre 2013 MFC	113	0
Tree Expense/Trail Reserve	7,086	7,370
Walk & Wheel Program		0
Total Public Health and Enviomental Development	84,502	61,064
<i>Change from prior year budget</i>		-28%
<i>Percentage of total expenditures</i>	3%	2%
Recreation and Cultural - Arena		
Arena Expenses		
Arena Telephone	614	551
Arena Electricity	47,607	42,088
Arena Maintenance	2,355	2,235
Arena Natural Gas	7,773	5,572
Arena Water	2,818	2,612
Arena Sewer	325	338
Arena Insurance	6,710	9,268
Arena 2013 MFC Interest	230	-
Arena Automation MFC Nov 18 Int	693	950
Total Arena Expenses	69,126	63,614
<i>Change from prior year budget</i>		-8%
<i>Percentage of total expenditures</i>	2%	2%
Fields and Library		
Festive Décor	1,299	2,124
Tennis Courts	3,763	1,269
Trails	1,075	5,118
Ball and Soccer Fields	1,613	2,532
Skateboard Park	1,075	1,118
Mural Lights	609	674
Library Expense	12,768	15,949
Regional Library Board Transfer	11,109	10,487
Total Fields and Library	33,310	39,271
<i>Change from prior year budget</i>		18%
<i>Percentage of total expenditures</i>	1%	1%



General Operating Fund	Approved Budget for 2023/24	Proposed Budget for 2024/25
Theatre		
Theatre Electricity	2,484	1,747
Theatre Expense	323	0
Theatre Maintenance	3,860	4,350
Theatre Natural Gas	5,769	5,510
Theatre Water	325	328
Theatre Sewer	325	348
Theatre Property Tax	2,196	2,846
Theatre Insurance	1,014	1,544
Total Theatre	16,296	16,674
<i>Change from prior year budget</i>		2%
<i>Percentage of total expenditures</i>	1%	1%
Recreation		
Recreation Community Garden Project	1,075	8,883
Recreation Co-ord Salary	41,860	44,372
Recreation Co-ord Travel	1,710	1,778
Recreation Summer Students	2,538	4,883
Recreation Postage/office supplies	2,171	2,257
Recreation Telephone	285	236
Recreation - Misc	2,850	2,964
Recreation - General Programs	5,978	6,217
Total Recreation	58,466	71,589
<i>Change from prior year budget</i>		22%
<i>Percentage of total expenditures</i>	2%	2%
Fiscal Services		
MFC Principal - 2016 Breathing App	3,200	3,200
MFC Principal - 2018 Breathing App	7,400	7,400
MFC Principal - 2013 Fire Hall	69,700	0
MFC Principal - 2013 Med Cent	5,000	0
MFC Principal - 2016 Paving/Salt Tr	47,500	47,500
MFC Principal - 2013 Town Hall	7,100	0
MFC Principal - 2013 Arena	10,200	0
MFC Principal - 2018 Arena Auto	6,200	6,200
Backhoe lease principal	1,664	0
Transfer to Reserves	100,000	285,000
District School Board	224,772	233,763



General Operating Fund	Approved Budget for 2023/24	Proposed Budget for 2024/25
Total Fiscal Services	482,736	583,063
<i>Change from prior year budget</i>		21%
<i>Percentage of total expenditures</i>	16%	19%
Total Expenditures for General Operations	2,961,906	3,120,456
<i>Change from prior year budget</i>		5%



Town of Oxford Water Operating	Approved budget for 2023/24	Proposed Budget for 2024/25
REVENUES		
Water Revenue		
Metered Water/Base Charge	210,577	214,249
Metered Water/Consumption	325,181	320,684
Total Metered Sales	535,758	534,933
<i>Change from prior year budget</i>		<i>0%</i>
<i>Percentage of total revenues</i>	<i>76%</i>	<i>75%</i>
Flat Rate Sales	2,153	2,191
Public Fire Protection	158,157	165,794
Sale of Services	250	1,500
Sprinkler Service	200	200
Interest on O/S Arrears	5,251	5,251
Total Other Sales	166,011	174,936
<i>Change from prior year budget</i>		<i>5%</i>
<i>Percentage of total revenues</i>	<i>24%</i>	<i>25%</i>
Total Revenues for Water Operating	701,769	709,869
<i>Change from prior year budget</i>		<i>1%</i>



Town of Oxford Water Operating	Approved budget for 2023 /2024	Proposed Budget for 2024/25
EXPENDITURES		
Source, Power and Pumping		
P&P Supervisor Salary	22,006	19,440
P&P Power	71,249	60,966
P&P Labour	1,133	1,201
P&P Repairs and Maintenance	56,098	21,880
Source, Power and Pumping Total	150,486	103,487
<i>Change from prior year budget</i>		-31%
<i>Percentage of total expenditures</i>	21%	15%
Treatment		
Treatment Insurance property	288	464
Treatment Chemicals & Testing	21,379	27,285
Treatment Power	5,782	5,947
Treatment Labour	2,266	2,334
Treatment Maintenance	25,401	38,606
Treatment Total	55,116	74,635
<i>Change from prior year budget</i>		35%
<i>Percentage of total expenditures</i>	8%	11%
Transmission and Distribution		
T&D Meters	5,933	6,111
T&D Labour	42,766	39,643
T&D Maintenance & Services	36,200	45,609
Lead Sampling	2,864	2,950
T & D Hydrants	2,122	2,185
Cross connection Control program	14,420	14,853
Transmission and Distribution Total	104,305	111,351
<i>Change from prior year budget</i>		7%
<i>Percentage of total expenditures</i>	15%	16%
Administration		
Admin Salaries	60,374	65,690
Admin CPP	7,743	7,698
Admin EI	2,855	2,735
Admin Pension	7,743	8,738
Admin Health Plan	4,258	3,253
Admin WCB	4,440	3,300



Town of Oxford Water Operating	Approved budget for 2023 /2024	Proposed Budget for 2024/25
Admin Rentals	5,835	6,010
Admin Legal Fees/ Consulting fees	6,583	0
Special Services / Regulatory Fees	2,060	2,122
Admin Office Expense	27,400	39,155
Admin Audit Fee	8,500	12,000
Admin Bank Charges	161	545
Valuation expense	2,000	3,278
Administration Total	139,952	154,525
<i>Change from prior year budget</i>		10%
<i>Percentage of total expenditures</i>	20%	22%
Other		
Depreciation	85,000	109,033
Town Taxes	19,610	20,564
Lease Interest Backhoe	345	0
MFC Interest 2016 Water Upgrades	3,936	2,736
MFC Duke Street Interest	12,656	12,351
Lease Principal-backhoe	1,664	0
MFC Principal Watermain Upgrades	43,000	43,000
MFC Principal 2021Watermain Duke St	30,755	30,755
Amortization of debenture discount	1,000	1,000
Capital out of Revenue	53,944	46,431
Total	251,909	265,870
<i>Change from prior year budget</i>		6%
<i>Percentage of total expenditures</i>	36%	37%
Total Expenditures for Water Operating	701,769	709,869
<i>Change from prior year budget</i>		1%



Town of Oxford	
Proposed Capital Projects - Budget 2024-25	Estimated Cost
General Capital -Buildings	
Town Hall - Roof	50,000
Town Hall Heat & Cooling Generating Systems	35,000
Library-One Time fee	2,451
Capitol Theatre-New furnace	15,000
Transportation	
Sidewalks	50,000
Paving	200,000
Equipement Fleet-Zero Turn Mower	13,000
Public Works Garage- Heating System	14,000
Public Works Storage Building -replacement	150,000
Waste Water pump	10,000
Protective Services	
Fire Truck - Pending on agreement with County	1,000,000
General Capital Total	1,539,451
Water Capital	
Watermain Replacement (Foundry from Handel to end of road -1 Km) contracted out	1,860,054
Hydrant Replacement (if needed)	5,000
Land Survey / Costs to buy Wellfield Property	60,000
Replace water line on River Avenue	219,496
Water Capital Total	2,144,550
Combined totals (General & Water)	3,684,001



2024/25 General & Water Capital Source Financing	
General Capital Source Financing	
Operating Reserve	2,451
Capital Reserve -to maintain reserves \$285,000 will be transferred from General Operating to Reserves at year end	287,000
Loan from Municipal Finance Corporation	850,000
Grant for Paving	100,000
Grant for Fire truck	300,000
Total General Source Financing	1,539,451
Water Capital Source Financing	
Sustainable Services Growth Fund to be used by March31,2024- Foundry Street	286,902
Gas Tax Funding Reserve -Foundry Street	223,125
Federal/Provincial Funding- Foundry Street/ River Avenue	1,039,775
Water Capital Reserve	594,748
Total	2,144,550
Grand Total Source Financing for General & Water Capital Projects	3,684,001
77 % of cost of Foundry Street Watermain Replacement is funded by Federal/ Provincial grants	

