
Town of Oxford

Operating and Capital Budget Report

2025/2026





105 Lower Main Street., Oxford.
 Nova Scotia B0M 1P0
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2025/2026

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Tax Rates

The Town of Oxford has issued an interim tax bill, which is due June 6. The bill will be calculated at 50% of the prior year's bills.

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).

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.

2025-26 Residential Tax Rate: \$1.7874 per \$100 of assessment
2025-26 Commercial Tax Rate: \$4.2804 per \$100 of assessment



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SEWER RATES (2023/2024)

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



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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

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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Effective for water supplied on and after 1 April 2024

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.



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**** Oxford Rate Study – to be presented to UARB for approval on July 30, 2025 ****

Effective for water supplied on and after 1 October 2025

Rates

Base Charges	Quarterly Rate
Unmetered (based on 15,000 imp. gal. per quarter)	135.02

Size of Meter	
5/8"	87.96
3/4"	128.82
1"	210.54
1.5"	414.83
2"	605.85
3"	1,313.75
4"	2,049.22
6"	4,092.21

Consumption Rate (per 1000 Imp. Gallons)	
\$1.95	per 1000 Imp. Gallons

Minimum Bill

The minimum bill shall be the Base Charge.



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Inflation using CPI from previous year	1.04		1.023
General Operating Fund Revenue Budget 2025-2026	Approved Budget 2024/25	Unaudited 2024/25 year end	Budget 2025/26
REVENUES			
<i>Res Tax Rate</i>	<i>0.017874</i>		<i>0.017874</i>
<i>Comm Tax Rate</i>	<i>0.042804</i>		<i>0.042804</i>
Tax Revenue			
Residential Tax	1,079,386	1,084,689	1,195,756
Commercial Tax	1,373,217	1,431,957	1,382,719
New Build Rebates & Debt Relieif	-111,156	-106,228	-88,626
Resource Tax	13,123	13,123	27,631
Forest (Under 50,000 Acres)	180	174	174
Based on Revenue - Aliant	1,952	1,887	1,887
Sewer Rates	204,449	207,591	208,241
Deed Transfer Tax	50,000	115,869	75,000
Total Taxes	2,611,150	2,749,062	2,802,783
<i>Percentage of total revenues</i>	84%	85%	84%
Grants in Lieu			
Federal Government - Canada Post	3,612	3,612	3,689
Federal Government - RCMP	25,226	24,798	24,285
Provincial Government - DNR	16,980	16,980	15,615
Provincial Government - Liquor Comm	20,511	20,511	19,865
Total Grants in Lieu	66,330	65,902	63,454
<i>Percentage of total revenues</i>	2%	2%	2%
Services to Other Governments			
Cumberland County - Fire Protection	69,089	69,089	120,000
Total Services to Other Governments	69,089	69,089	120,000
<i>Percentage of total revenues</i>	2%	2%	4%
Own Source Revenue			
Recreation Revenues	2,357	2,892	4,000
Arena Lease-payment	809	6,117	6,897
Eastward Energy Gas Revenue & Permits	26,866	21,200	21,687
Theatre Revenue	2,281	2,603	4,000
Dog Licences	94	100	100
Building Permits	4,160	1,126	2,000
Fine Revenue	716	19	732
Office Rent Water	6,068	6,068	6,190



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Inflation using CPI from previous year	1.04		1.023
General Operating Fund Revenue Budget 2025-2026	Approved Budget 2024/25	Unaudited 2024/25 year end	Budget 2025/26
REVENUES			
Medical Centre Rents	21,510	21,510	22,005
Probation Office Rent	2,683	2,458	2,745
Interest on Taxes	23,005	20,835	20,835
Tax Certificates & Certificate of Sales	1,850	4,250	3,000
Sales of materials	9,528	4,055	4,055
Total Own Source Revenue	101,927	93,232	98,246
<i>Percentage of total revenues</i>	3%	3%	3%
Unconditional Transfers			
Municipal Financial Capacity Grant	198,592	198,592	198,592
Farm Acreage Grant	3,062	3,162	3,210
HST Offset Payment	14,800	8,727	300
Total Unconditional Transfers	216,454	210,481	202,102
<i>Percentage of total revenues</i>	7%	7%	6%
Other Transfers			
EMO Grant Civic #	1,000	1,000	1,000
Fed Gov Funding - Summer Students	5,370	1,368	2,378
MPAL Funding Province	25,000	5,800	27,015
Covid RESTART Fund	15,685	16,602	0
Provincial Grants for Operations	3,000	2,499	3,000
Grants from Other Org for Operation	3,000	6,614	3,000
TRANSFER FROM OPERATING RESERVE	2,451		0
Total Other Transfers	55,506	33,975	36,394
<i>Percentage of total revenues</i>	2%	1%	1%
Total General Operating Revenues	3,120,456	3,221,740	3,322,978



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CPI Increase	1.04		1.023
General Operating Fund General Operating Expenses 2025/26	Approved Budget for 2024/25	Unaudited year end for 2024/25	Budget 2025/26
Expenditures			
General Administration			
Mayor Honorarium	12,434	12,358	12,720
Mayor Expenses	1,059	809	1,084
Council Honorariums	49,200	48,200	50,332
Council Expenses	5,120	1,681	3,069
Salary - CAO	68,613	68,739	70,191
Salary - Accountant	57,876	58,586	59,207
Salary - Office Staff	92,478	93,154	92,778
Admin Salaries paid by Water	-65,690	-66,144	-66,653
Legal Fees	21,114	18,035	21,600
CAO Contracted Services	3,014	2,440	21,083
Administration Contracted Services	3,317	2,397	6,210
CPP paid by employer	26,871	25,022	27,126
EI Paid by employer	9,665	10,175	9,754
Health Plan paid by employer	9,394	12,379	16,064
Pension Plan paid by employer	27,226	27,056	28,837
Administration Appreciation Bonus	962	970	984
Travel, Seminars and Professional Development	11,022	8,573	7,934
Audit Fee	28,000	24,875	25,447
Town Hall Insurance	6,555	4,932	5,046
Office Postage	1,806	1,831	5,236
Office Supplies & Advertsing	7,403	6,703	9,629
IT software, support and apps	10,173	11,337	11,598
Town Hall Janitor & Supplies	7,456	7,445	7,628
Town Hall Telephones	4,481	5,181	4,584
Town Hall Electricity	4,234	4,635	4,331
Town Hall Natural Gas	6,437	5,689	6,585
Town Hall Water	499	462	578



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General Operating Fund General Operating Expenses 2025/26	Approved Budget for 2024/25	Unaudited year end for 2024/25	Budget 2025/26
Expenditures			
Town Hall Sewer	325	325	325
Workplace Wellness	1,405	1,881	1,437
Town Hall Maintenance	8,299	6,255	8,490
Office Expense Paid to Water		-11,307	-19,299
Municipal Election	17,000	11,960	10,000
Public Official Liability Ins	3,174	3,271	3,346
Dues - AMANS/FCM/CNTA/POL BD	5,511	7,704	5,637
Sponsorship for Cumb Co Exhibition	0	0	750
Grant for Oxford Community Center	0	0	40,000
Bursary OREC	2,000	2,000	2,000
NSCC Foundation	5,000	5,000	0
COVID - 19 Costs	15,685	15,685	0
PVSC - Assessment Costs	18,382	18,736	19,328
Valuation Allowance - Taxes	12,000	12,000	12,000
Bad debts other	1,000	0	0
Bank Service Charges	6,295	6,025	6,439
Cash Over/Short	100	0	0
Credit Card Fees & Interest	385	0	394
Total for General Administration	507,279	477,056	533,827
<i>Percentage of total expenditures</i>	16%	16%	16%
Protective Services - Police			
RCMP Contract	596,811	596,811	610,538
School Crosswalk Guard	10,494	8,873	10,626
Corrections	0	0	0
Total Police	607,305	605,684	621,164
<i>Percentage of total expenditures</i>	19%	20%	19%



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Expenditures			
Protective Services - Fire Department			
Fire Inspection Cost	7,000	1,260	7,000
Firefighters Honorariums/Incentives	21,804	23,235	21,730
Fire Phones	2,057	2,368	2,104
Fire Communication System	5,338	5,672	5,461
Public Fire Protection Charge	165,794	165,794	184,057
Fire Chief's Convention	3,512	3,453	3,593
Fire Training	4,560	2,778	4,664
Fire Hall Lights & Power	5,718	6,664	6,817
Fire Hall Natural Gas	11,476	8,888	9,092
Fire Hall Insurance	1,667	1,655	1,705
Fire Hall Maintenance	9,515	8,769	8,609
Firefighters Liability Insurance	10,351	10,052	10,283
Fire Hall Water	502	438	548
Fire Hall Sewer	325	325	325
Fire Trucks Insurance	6,196	7,016	7,177
Fire Trucks Fuel	6,959	6,214	7,119
Fire Trucks Repairs & Maintenance	21,318	15,957	10,000
Fire Equipment & Supplies	16,277	15,147	16,651
Fire Equipment Repairs & Maint	13,975	7,533	11,799
Fire B.A. - MFC Interest	146	203	131
INTEREST 2024 Fire Truck CX 44-A-1		17,375	32,762
Total for Fire Department	314,489	310,795	351,627
<i>Percentage of total expenditures</i>	10%	10%	11%
Emergency Management			
Regional Emergency Mgmt Officer	7,938	4,701	4,809
Emergency Measures Expenses	633	0	648



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Expenditures			
Special Hazard Response Unit	692	608	708
Total for Emergency Management	9,263	5,310	6,165
<i>Percentage of total expenditures</i>	<i>0.3%</i>	<i>0.2%</i>	<i>0.2%</i>
Other Protective Services			
Building Inspection Officer	7,826	7,000	7,161
Animal Control	224	225	229
Digital Speed Signs	0	0	10,000
Total Other Protective Services	8,050	7,225	17,390
<i>Percentage of total expenditures</i>	<i>0.3%</i>	<i>0.2%</i>	<i>0.5%</i>
TOTAL PROTECTIVE SERVICES	939,106	929,014	996,346
<i>Percentage of total expenditures</i>	<i>33%</i>	<i>30%</i>	<i>30%</i>
Transportation Services			
Salary - PW Supervisor	38,880	39,578	41,100
Labour - PW	150,094	162,455	162,128
Supervisor Phone	1,055	300	1,079
Town Truck & Van	10,031	10,722	8,216
Loader and Plow #624 & 544	15,318	25,450	20,670
Kubota Lease & 2013 Trackless	13,524	18,411	8,002
Backhoe	5,000	5,486	5,115
Salt Truck/ Dump Truck	14,745	17,036	15,084
Equipment and Small Tools	19,363	20,368	19,808
OPH Insurance	1,670	1,857	0
OPH Expenses	1,000	36	0
OPH Taxes	2,422	2,422	0
Town Garage Insurance	4,457	4,531	4,635



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Expenditures			
Town Garage Fuel (Wood)	2,795	2,972	2,859
Town Garage (2 Buildings) Maintenance	16,891	12,472	7,050
Town Garage Phone	1,647	1,419	1,685
Town Garage Electricity	4,822	4,806	4,933
Workers Compensation	11,051	13,418	13,015
Liability Insurance	20,906	21,065	21,550
Diesel	13,257	12,347	13,562
Gasoline & Oil	17,678	17,671	18,085
Public Works Clothing Allowance	3,000	2,500	4,500
Health and Safety/ Professional Development	12,000	8,598	9,923
Salt	43,943	42,210	44,954
Street Maintenance	107,619	107,756	110,094
Street Lighting	7,672	7,597	7,849
Contingency Account/Capital Projects	23,038	0	0
Paving/Sidewalks 2016-MFC Interest	2,545	2,546	1,635
Salt Truck 2016 - MFC Interest	477	477	307
Total Transportation Services	566,899	566,508	547,837
<i>Percentage of total expenditures</i>	<i>18%</i>	<i>19%</i>	<i>16%</i>
Environmental Health Services			
Sewer Admin Supervisor	6,480	6,596.30	3,977
Sewer Other Labour	12,337	13,352.43	12,099
Sewer Safety Equipment	71	0	0
Sewer Maintenance	38,150	44,699	39,027
Sewer Power	59,195	42,958	43,946
Transfer Station Contract (FERO) /Wages/ Bait	119,007	118,740	140,432
Tip Fees GFL	36,658	42,297	37,501
Total Environmental Health Services	271,897	268,643	276,982



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CPI Increase	1.04		1.023
General Operating Fund General Operating Expenses 2025/26	Approved Budget for 2024/25	Unaudited year end for 2024/25	Budget 2025/26
Expenditures			
<i>Percentage of total expenditures</i>	9%	9%	8%
Development			
Medical Centre	37,490	32,538	33,286
Deficit Regional Housing Authority	0	5,338	0
Planning - Town of Amherst	16,204	15,581	16,577
Tree Removal	7,370	4,949	7,539
Development	61,064	58,406	57,402
<i>Percentage of total expenditures</i>	2%	2%	2%
Recreation and Cultural			
Arena Expenses			
Arena Telephone	551	529	564
Arena Electricity	42,088	44,648	45,675
Arena Maintenance	2,235	1,146	2,287
Arena Natural Gas	5,572	7,756	7,935
Arena Water	2,612	2,530	3,163
Arena Sewer	338	325	325
Arena Insurance	9,268	9,596	9,817
Arena Automation MFC Nov 18 Int	950	950	960
Total Arena Expenses	63,614	67,481	70,726
<i>Percentage of total expenditures</i>	2%	2%	2%
Fields and Library			
Festive Décor	2,124	3,603	7,173
Sports Fields & Parks, Tennis Courts	1,269	658	16,237
Trails	5,118	3,521	4,500
Ball and Soccer Fields	2,532	423	0



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General Operating Fund General Operating Expenses 2025/26	Approved Budget for 2024/25	Unaudited year end for 2024/25	Budget 2025/26
Expenditures			
Skateboard/ Black River Park	1,118	35	0
Mural Lights	674	719	689
Library Expense	15,949	12,710	13,002
Regional Library Board Transfer	10,487	12,785	13,079
Total Fields and Library	39,271	34,453	54,680
<i>Percentage of total expenditures</i>	<i>1%</i>	<i>1%</i>	<i>2%</i>
Theatre			
Theatre Electricity	1,747	1,448	1,788
Theatre Maintenance	4,350	4,933	7,450
Theatre Natural Gas	5,510	5,975	6,112
Theatre Water	328	325	348
Theatre Sewer	348	325	325
Theatre Property Tax	2,846	2,846	3,009
Theatre Insurance	1,544	1,663	1,702
Total Theatre	16,674	17,516	20,734
<i>Percentage of total expenditures</i>	<i>1%</i>	<i>1%</i>	<i>1%</i>
Recreation			
Recreation Community Garden Project	8,883	4,096	4,190
Recreation Co-ord Salary	44,372	11,013	39,585
Recreation Co-ord Travel	1,778	367	1,819
Recreation Summer Students	4,883	2,916	4,396
Recreation Postage/office supplies	2,257	84	2,309
Recreation Telephone	236	571	241
Recreation - Misc	2,964	4,090	4,000
Recreation - Grant Expenditures	6,217	4,420	3,000
Total Recreation	71,590	27,557	59,541



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Expenditures			
<i>Percentage of total expenditures</i>	2%	1%	2%
Total Recreation and Cultural	191,148	147,006	205,680
<i>Percentage of total expenditures</i>	6%	5%	6%
Fiscal Services			
MFC Principal - 2016 Breathing App	3,200	3,200	3,200
MFC Principal - 2018 Breathing App	7,400	0	
MFC Principal - 2016 Paving/Salt Tr	47,500	47,500	47,500
MFC Principal - 2018 Arena Auto	6,200	6,200	6,200
MFC Principal 2024 Fire Truck			90,000
Debenture Discount		0	
Transfer to Reserves	285,000	285,000	264,322
District School Board	233,763	267,120	293,682
Total Fiscal Services	583,063	609,020	704,904
<i>Percentage of total expenditures</i>	19%	20%	21%
Total General Operating Expenditures	3,120,457	3,055,652	3,322,978



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Town of Oxford Water Operating Revenue Budget 2025-26	Approved Budget for 2024/25	Unaudited Year End 2024/25	Budget for 2025/26
REVENUES			
Water Revenue			
Metered Water/Base Charge	188,406	192,558	207,161
Metered Water/Consumption	38,211	35,050	50,154
Metered Water/O.F.F. Base Charge	30,656	30,094	32,763
Metered Water/O.F.F. Consumption	277,659	269,415	327,586
Total Metered Sales	534,933	527,116	617,664
Flat Rate Sales	2,191	12,370	13,379
Public Fire Protection	165,794	165,794	184,057
Sale of Services	1,500	2,550	2,550
Sprinkler Service	200	200	400
Interest on O/S Arrears	5,251	2,400	3,500
Amortization of deferred contribution			
Total Other Sales	174,936	183,314	203,886
Total Revenues for Water Operating	709,869	710,431	821,550



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Town of Oxford Water Operating Expenditures 2025/26	Approved Budget for 2024/25	Unaudited Year end 2024/25	Budget for 2025/26
Source, Power and Pumping			
P&P Supervisor Salary	19,440	19,789	21,213
P&P Power	60,966	70,324	72,633
P&P Labour	1,201	1,201	5,275
P&P Repairs and Maintenance	21,880	55,355	74,499
Source, Power and Pumping Total	103,487	146,668	173,620
Treatment			
Treatment Insurance property	464	375	477
Treatment Chemicals & Testing	27,285	40,510	41,442
Treatment Power	5,947	5,457	6,125
Treatment Labour	2,334	2,334	9,147
Treatment Maintenance	38,606	32,381	35,797
Treatment Total	74,635	81,059	92,988
Transmission and Distribution			
T&D Meters	6,111	4,369	6,294
T&D Labour	39,643	43,198	53,332
T&D Maintenance & Services	48,948	68,526	31,836
Lead Sampling	2,950	1,250	3,039
T & D Hydrants	2,185	4,324	4,500
Cross connection Control program	14,853	0	15,299
Transmission and Distribution Total	114,690	121,667	114,300
Administration			
Admin Salaries	65,690	66,144	66,653
Admin CPP	7,698	7,698	9,337
Admin EI	2,735	2,735	3,367
Admin Pension	8,738	8,738	11,315
Admin Health Plan	3,253	3,253	4,466
Admin WCB	3,300	3,300	4,372



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Town of Oxford Water Operating Expenditures 2025/26	Approved Budget for 2024/25	Unaudited Year end 2024/25	Budget for 2025/26
Admin Rentals	6,010	6,068	6,190
Admin Legal Fees/ Consulting fees	0	0	
Special Services / Regulatory Fees	2,122	1,740	21,213
Admin Office Expense (rent \$500/ month utility no	39,155	37,144	28,199
Admin Audit Fee	12,000	10,661	12,360
Admin Bank Charges	545	410	561
Valuation expense	3,278	3,278	3,376
Administration Total	154,525	151,169	171,409
Other			
Depreciation	109,033	125,332	159,132
Town Taxes	20,564	19,342	19,400
MFC Interest 2016 Water Upgrades	2,736	2,737	2,098
MFC Duke Street Interest	12,351	12,351	12,131
MFC Principal Watermain Upgrades	43,000	43,000	43,000
MFC Principal 2021Watermain Duke St	30,755	30,755	30,755
Amortization of debenture discount	1,000	1,000	1,000
MFC Main Street Interest			
MFC Main Street Debenture		0	
Capital out of Revenue for planed capital projects	43,093	43,093	1,717
Total	262,532	277,609	269,233
Total Expenditures for Water Operating	709,869	735,080	821,550
Profit/Loss	0	-67,742	0



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Town of Oxford	
Capital Budget 2025-26	Estimated Cost
<i>Revenue Land Sale</i>	40,000.00
<i>Total Revenue to Capital</i>	40,000.00
<i>General</i>	
Update Asset Management Plan	12,000
Design Plans for Main Street- Road , Sewer & Storm Replacement (James to Hanlon)	60,000
Town Hall-Deck & Siding	75,000.00
6 AED (Town Hall, Theatre,MPAL(portable), Public Works (2) for Vehicles	20,085.48
<i>Transportation</i>	
Sidewalks	50,000.00
Sweeper & Bush pull for Trackless	10,000.00
<i>Sewer Additions</i>	
Waste Water pump	10,000.00
Culvert for Birchwood Road	40,000.00
<i>General Capital Total Expenditures</i>	\$ 277,085.48
<i>Water Utility</i>	
Land Survey / Costs to buy Wellfield Property	20,000.00
VFD & associated proگرامing For Wells1,2,4	87,600.24
Fence for Wells	23,500.00
Trench Box for Public Works	15,000.00
Chlorine Doser Meter	8,000.00
Purchase & Replace temperature Gage at compliance point (Reservoir)	5,000.00
Maintenance of Little River water reservoir	40,000.00
Upgrade the HVAC in the Water Treatment Plant	15,000.00
Dry Hydrant for Black River Road	2,605.00
Across the Highway- remainder of PCAP Grant from 2024/25	22,637.94
<i>Water Capital Total Expenditures</i>	\$ 239,343.18
<i>Capital Expenditures combined (General & Water)</i>	\$ 516,428.66



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2025/26 General & Water Capital Source Financing	
Capital Operating Reserve -Replinish \$ 264,322 at year end from General Operating	253,085
Provincial Grant from 2024/25- CPAC for across the highway plans	11,319
Water Capital Reserve-Replinish with \$125,332 from depreciation and borrow from water operating	252,024
Total	516,428

