



TOWN OF OXFORD
Special Council Meeting
Council Chambers, conducted through Zoom and
streamed live to FaceBook
Monday, July 11 2022
6 pm

AGENDA

1. Call to Order
2. Approval of Agenda
3. Presentation of Town of Oxford Water Rate Study – Gerry Isenor and Blaine Rooney – presentation included in package
4. New Business
 - 4.1 Water Operating Budget – 2022/2023 – included in package – Ruthann Brookins
 - 4.2 5-year Capital Budget Plan – included in package – Ruthann Brookins
 - 4.3 Deed Transfer Tax Bylaw – second reading – included in package – Linda Cloney
 - 4.4 Policing Review Committee – approval of Committee Members (David Hoffman – citizen appointee, Thomas Shears – Police Advisory Chair, Gregory Henley – Mayor, Brenton Colborne – Councillor and Carla Black – Councillor for voting members) – Linda Cloney
5. Consideration of Correspondence
 - 5.1 West Hants Regional Municipality letter to Premier Houston – included in the package.
6. In-Camera – to discuss legal and municipal property
7. Adjournment

Town of Oxford Water	
	Proposed Budget 2022/23
REVENUE	
Water Revenue	
Metered Water/Base Charge	171,939
Metered Water/Consumption	26,036
Metered Water/O.F.F. Base Charge	28,493
Metered Water/O.F.F. Consumption	264,786
Total Metered Sales	491,254
Flat Rate Sales	2,104
Public Fire Protection	157,773
Sale of Services	250
Sprinkler Service	200
Interest on O/S Arrears	5,251
Amortization of deferred contributi	2,000
TOTAL REVENUE	658,832
EXPENSE	
Source, Power and Pumping	
P&P Supervisor Salary	15,000
P&P Power	75,500
P&P Labour	1,100
P&P Repairs and Maintenance	44,000
Power and Pumping Total	135,600
Treatment	
Treatment Insurance property	295
Treatment Chemicals & Testing	25,311
Treatment Power	7,170
Treatment Labour	2,200
Treatment Maintenance	12,825
Treatment Total	47,801
Transmission and Distribution	
T&D Meters	5,760
T&D Labour	29,444
T&D Maintenance & Services	58,221
T & D Hydrants	6,000
Transmission and Distribution Total	99,425

Town of Oxford Water	
	Proposed Budget 2022/23
Administration	
Admin Salaries	55,540
Admin CPP	7,500
Admin EI	3,000
Admin Pension	7,500
Admin Health Plan	1,500
Admin WCB	6,180
Admin Rentals	5,665
Admin Legal Fees	6,391
Special Services / Regulatory Fees	2,000
Admin Office Expense	7,210
Admin Audit Fee	9,064
Admin Bank Charges	829
Valuation expense	3,090
Administration Total	115,469
Other	
Depreciation	90,107
Town Taxes	19,610
Lease Interest Backhoe	2,727
MFC Interest 2016 Water Upgrades & Meters	4,072
MFC Duke Street Interest	12,804
Lease Principal-backhoe	5,311
MFC Principal Watermain Upgrades & Meters	43,000
MFC Principal 2021 Watermain Duke St	30,755
Total	208,386
TOTAL EXPENSE	606,681
NET INCOME/ SURPLUS (Transfer to Reserve)	52,151

Overall view of Reserves- Estimated

Year	Targeted Reserve as per Town Policy	Balance in Gas Tax Bank account at start of year	Balance in Operating Reserve Bank Account at start of year	Surplus & budgeted transfer to Operating Reserves	Gas Tax Received	Transfer from Operating Reserves	Transfer from Gas Tax	Combined Reserves at year end	MFC Financial Indicators
	(20% of expenses plus depreiation)- Capital plus (20% of revenues)- Operating								Green over 40% Yellow 30 to 40% Red less than 30%
2020/21	998,660	340,395	70,227	278,500	180,764		147,051	410,622	16.38%
2021/22	1,049,953	340,395	70,227					722,835	28.84%
2022/23	1,022,014	374,108	348,727	40,000	90,000	194,000	128,000	530,835	20.73%
2023/24	1,022,014	336,108	194,727	70,000	90,000	39,500	158,000	493,335	19.68%
2024/25	1,022,014	268,108	225,227	70,000	90,000	35,000	130,000	488,335	19.48%
2025/26	1,022,014	228,108	260,227	70,000	90,000	35,000	130,000	483,335	19.28%
2026/27	1,022,014	188,108	295,227	70,000	90,000	35,000	100,000	508,335	20.28%
2027/28	1,022,014								
2028/29	1,022,014								
2029/30	1,022,014								
2030/31	1,022,014								

Overall view of Capital Debt- Estimated

Year	Additional Annual Debt due to Capital Loans	Decline in Annual Debt payments due to Debentures paid in full	Debt payments	Debt Service ratio: Green less than 10% Yellow 10 to 15% Red greater than 15%
2020/21	0	0	214,800	12.40%
2021/22	0	0	214,800	12.40%
2022/23	0	58,500	156,300	9.02%
2023/24	40,000	81,800	114,500	6.61%
2024/25	34,900		149,400	8.62%
2025/26	0		149,400	8.62%
2026/27	0		149,400	8.62%
2027/28	0	60,900	88,500	5.11%
2028/29	21,700		110,200	6.36%
2029/30	0	13,600	96,600	5.58%
2030/31	47,500		144,100	8.32%

For additional Debt estimated by 10 years of principal payments

Overall view of Water Capital Reserves -Estimated

Year	Targeted Reserve	Balance Reserve at beginning of Year	Surplus from Water Operational budget	Transfer from Capital Reserve	Settling of Interfund Accounts	Balance Reserve at end of year
	\$ to match for Government funding			For capital projects		
2020/21	300,000	125,175	79,388	0	-26,911	177,651
2021/22	300,000	177,651	88,165	53,520		212,296
2022/23	300,000	212,296	52,151	0		264,447
2023/24	300,000	264,447	88,452	300,000		52,899
2024/25	300,000	52,899	97,847	0		150,746
2025/26	300,000	150,746	75,000	0		225,746
2026/27	300,000	225,746	75,000	250,000		50,746
2027/28	300,000	50,746	75,000	0		125,746
2028/29	300,000	125,746	75,000	0		200,746
2029/30	300,000	200,746	75,000	0		275,746
2030/31	300,000	275,746	75,000	0		350,746

Overall view of Water Capital Debt- Estimated

Year	Additional Debt due to Capital Loans	Decline in Current Debt	Current Debt payments	Percentage of revenues
2020/21	0	0	98,310	15.55%
2021/22	0	0	98,310	15.55%
2022/23	79,066	50,000	127,376	20.15%
2023/24	0	0	127,376	20.15%
2024/25	0	0	127,376	20.15%
2025/26	0	0	127,376	20.15%
2026/27	0	43,000	84,376	13.35%
2027/28	0	0	84,376	13.35%
2028/29	50,000	0	134,376	21.26%
2029/30	0	0	134,376	21.26%
2030/31	0	0	134,376	21.26%

Capital Budget 2023-24										
	Cost	Capital out of General Operating	Capital Reserve	Gas Tax	Federal Grant	Prov Grant	County Grant	Debt	Depreciation	Notes
General										
Abestos Removal Costs for Town Hall Renovations - depends on Survey	4,500.00		4,500.00							Revisit long term plan for Town Hall before committing to projects in folowing year - This may require an Abestos survey \$4500 to determine costs to remove abestos
Transportation										
Sidewalks	25,000.00		25,000.00							
Paving	0.00									will be paving Main street as part of water project
Trails	8,000.00			8,000.00						
Sewer Additions										
Waste Water pump	10,000.00		10,000.00							
Protective Services										
Fire Truck	400,000.00							400,000.00		
General Total	447,500.00	0.00	39,500.00	8,000.00	0.00	0.00	0.00	400,000.00	0.00	
Water Utility										
Watermain Replacement (Main Street-James to Hanlon Street)-outsource	900,000.00			150,000.00		450,000.00			300,000.00	
Total	900,000.00	0.00	0.00	150,000.00	0.00	450,000.00		0.00	300,000.00	
Combined totals(General & Water)	1,347,500.00	0.00	39,500.00	158,000.00	0.00	450,000.00	0.00	400,000.00	300,000.00	

Town of Oxford									
Capital Budget 2024-25									
	Cost	Capital out of General Operating	Capital Reserve	Gas Tax	Federal Grant	Prov Grant	County Grant	Debt	Depreciation
<i>General</i>									
Town Hall Renovations	334,000.00							334,000.00	
OPH Roof	15,000.00							15,000.00	
Roof Replacement-55,000,Structual Basement - 150,000, Doors & Windows \$78,000, Masonary 51,000									
<i>Transportation</i>									
Paving	130,000.00			130,000.00					
Trails									
Sidewalks	25,000.00		25,000.00						Year to Year Commitment
<i>Sewer Additions</i>									
Waste Water pump	10,000.00		10,000.00						
<i>Protective Services</i>									
General Total	514,000.00	0.00	35,000.00	130,000.00	0.00	0.00	0.00	349,000.00	0.00
<i>Water Utility</i>									
Water Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Combined totals(General & Water)	514,000.00	0.00	35,000.00	130,000.00	0.00	0.00	0.00	349,000.00	0.00

Town of Oxford										
Capital Budget 2026-27										
	Cost	Capital out of General Operating	Capital Reserve	Gas Tax	Federal Grant	Prov Grant	County Grant	Debt	Depreciation	Notes
<i>General</i>										
<i>Transportation</i>										
Paving										
Trails										Paving Foundry Street as part of project Year to Year Commitment
Sidewalks	25,000.00		25,000.00							
<i>Sewer Additions</i>										
Waste Water pump	10,000.00		10,000.00							
<i>Protective Services</i>										
<i>General Total</i>	35,000.00	0.00	35,000.00	0.00	0.00	0.00	0.00	0.00	0.00	
<i>Water Utility</i>										
Watermain Replacement (Pugwash Road- Water street)- outsourced	700,000.00			100,000.00	350,000.00				250,000.00	
<i>Water Total</i>	700,000.00	0.00	0.00	100,000.00	350,000.00	0.00	0.00	0.00	250,000.00	
<i>Combined totals(General & Water)</i>	735,000.00	0.00	35,000.00	100,000.00	350,000.00	0.00	0.00	0.00	250,000.00	

Town of Oxford										
Capital Budget 2027-28										
	Cost	Capital out of General Operating	Capital Reserve	Gas Tax	Federal Grant	Prov Grant	County Grant	Debt	Depreciation	Notes
General										
Town hall	500,000.00							500,000.00		Exterior wall insulation 450,000 & HVAC System
Transportation										
Paving	120,000.00									
Trails										Year to Year Commitment
Sidewalks			20,000.00							
Sewer Additions										
Waste Water pump	10,000.00									
Protective Services										
General Total	630,000.00	0.00	20,000.00	0.00	0.00	0.00	0.00	500,000.00	0.00	
Water Utility										
Reservoir & Watermain Replacement- Foundry street	1,100,000.00				400,000.00	200,000.00		500,000.00	0.00	
Water Total	1,100,000.00	0.00	0.00	0.00	400,000.00	200,000.00	0.00	500,000.00	0.00	
Combined totals(General & Water)	1,730,000.00	0.00	20,000.00	0.00	400,000.00	200,000.00	0.00	1,000,000.00	0.00	

ByLaw to amend the Deed Transfer Tax By-Law, #02-2018

The Town of Oxford Deed Transfer Tax By-Law, #02-2018, approved by Council on July 9, 2018, is hereby amended as follows:

a. Paragraph 3

Delete paragraph 3 in its entirety and replace it with the following:

The amount of deed transfer tax shall be one- and one-half percent (1.5%) of the sale price or value of the property effective July 25, 2022.



Chapter 02-2018 Deed Transfer Tax Bylaw

1. This By-Law is entitled the “Deed Transfer Tax By-Law”.
2. Effective on July 16, 2018, a deed transfer tax applies in the Town of Oxford.
3. The rate of the deed transfer tax in the Town of Oxford is one (1) percent of the value of the property transferred.
4. The Registrar of the Land Registration Office shall be the agent and collector of the deed transfer tax for the Town of Oxford in accordance with the agreement to that effect between the Town of Oxford and the Minister of Municipal Affairs.

Clerk’s Annotation For Official Bylaw Book

Date of first reading:	22 May 2018
Date of advertisement of Notice of Intent to Consider:	20 June 2018
Date of Final Reading:	9 July 2018
Effective Date:	16 July 2018
*Date of advertisement of Passage of Bylaw:	16 July 2018
Date of mailing to Minister a certified copy of the Bylaw:	

I certify that this DEED TRANSFER TAX BYLAW was adopted by Council and published as indicated above.

Chief Administrative Officer

Date

*Effective Date of the Bylaw unless otherwise specified in the text of the Bylaw.



June 27, 2022

The Honourable Tim Houston
Office of the Premier
7th Floor, One Government Place
1700 Granville Street
Halifax, NS
B3J 1X5

PREMIER@novascotia.ca

Dear Premier Houston,

RE: Provincial Non-Residential Deed Transfer Tax

Please accept the following letter on behalf of the council of the West Hants Regional Municipality with respect to the Provincial Non-Residential Deed Transfer Tax that was announced as part of the Province of Nova Scotia's 2022/23 budget.

The lack of housing, including affordable housing has been a long-standing issue within Nova Scotia that has been exacerbated by the recent COVID-19 pandemic. As the Council for our region, we struggle to understand how this tax initiative will directly address the current housing crisis.

The Municipality supports initiatives and problem-solving solutions that will make housing more affordable for our residents. The proposed solution however has too many unanswered questions and was undertaken without any consultation with municipalities. We fail to see how this initiative will be a positive step in addressing the housing needs within our community. We also have genuine concerns about the consequences that this tax initiative will have on non-residents that want to own property in our region.

Council wishes to identify that it sees this initiative as an infringement on municipal tax powers. Nova Scotia municipalities have very few tools at their disposal to call their own that generate revenue for their communities. Two of those tools are the deed transfer tax and property taxes. These revenue streams support the critical services and infrastructure provided to our residents. With this initiative, the Provincial Government is stepping into the municipal world and utilizing resources specific to municipalities in order to fund Provincial needs. The West Hants Regional Municipal Council cannot

support this tax initiative.

To formally express the current position of the Council who met on May 24, 2022, to discuss this matter the following motion was ratified. *"COUNCIL DIRECTS STAFF TO COMPOSE A LETTER WITH REGARDS TO THE PROVINCE'S ENTRY INTO THE DEED TRANSFER TAX ARENA DISCOURAGING THEM FROM CONTINUING WITH THAT INITIATIVE.*

AND FURTHER THAT THE LETTER BE FORWARDED TO ALL 48 MUNICIPAL UNITS, MLA MELISSA SHEEHY-RICHARD AND THE NOVA SCOTIA FEDERATION OF MUNICIPALITIES (NSFM).

Our Council represents more that 19,507 people within our region and this number grows each day. We need a permanent action plan that develops affordable housing options for those who cannot afford to buy or rent a home. If the overall goal is making housing more affordable for Nova Scotians through this taxation, West Hants Regional Municipality asks that you bring all the stakeholders to the table to discuss an approach and develop a plan that allows for a collaborative approach that will highlight a realistic, sustainable plan to address these concerns.

Please take the necessary time to listen, collaborate with municipalities and develop a solution to the housing crisis that all of Nova Scotia is experiencing. West Hants Regional Municipality thanks you for your attention to this matter and we look forward to hearing from you.

Respectfully,



Abraham Zebian, Mayor

ds/az

CC: Ms. Amanda McDougall, President, Nova Scotia Federation of Municipalities
Melissa Sheehy-Richard, MLA Hants West
NSFM Municipalities
WHRM Council and Mark Philips, Chief Administrative Officer