Town Council Meeting
Council Chambers – 105 Lower Main Street
Wednesday, October 28, 2026
6:00 pm

# AGENDA

1. Call to Order

2. Approval of Agenda
*Page 1*

3. Approval of Minutes
    3.1 Regular Council Meeting – September 23, 2026
    *Pages 2 – 4*
    3.2 Special Council Meeting – October 14, 2026
    *Pages 5 - 6*
    3.3 Special Council Meeting – October 21, 2026
    *Pages 7 - 8*

4. Presentation
    4.1 Second Quarter Financial Statements – presented by Ruthann Brookins
    *Pages 9 - 20*

5. Business
    5.1 Tax Exemption Bylaw – 1st reading
    *Pages 21 - 26*
    5.2 Election of Deputy Mayor
    *Pages 27 – 28 – Deputy Mayor Policy*
    5.3 Snow Removal Request – Eastlink Centre Lane
    *Page 29*

6. Correspondence
    6.1 – NSFM Mayors, Wardens, and CAOs Meeting on New Billing Framework – The Honourable Scott Armstrong, M.L.A.
    *Pages 30 - 35*

7. Adjournment

# Minutes of the Regular Town Council Meeting

| | |
|---|---|
| Place: | Council Chambers, Zoom, streamed live to Facebook |
| Date: | Wednesday, September 23, 2026 |
| Presiding Officer: | Mayor Greg Henley |
| Councillor Present: | Councillors Padraic Moore, Paul Jones, Brenton Colborne, and Deputy Mayor Chrystal McNutt. |
| Councillors Regrets: | Carla Black and Olivia Canning-Sweet |

**A quorum was present throughout the meeting.**

**Staff in attendance**: Linda Cloney – CAO, and Stan McDougall (Admin Assistant and Recording Secretary)

**Presenters in attendance**: Nil

**Gallery (media and public) in attendance**: Mark Rushton - Hello Oxford, Glenn Pettigrew, and Connie Pettigrew.

1. **Call to Order**
   Mayor Henley called the regular council meeting to order at 6:00 PM and welcomed all in attendance.

2. **Approval of Agenda** - *Page 1*
   Moved by Councillor Jones and seconded by Deputy Mayor McNutt to approve the agenda of the regular council meeting for Wednesday, September 23, 2026, as presented.
   **Motion Carried**

DRAFT

3. **In Camera**

3.1 **pursuant to MGA 22 (2) (c)**

At 6:01 PM it was Moved by Deputy Mayor McNutt and seconded by Councillor Jones to go in-camera.
**Motion Carried**

At 6:04 PM it was moved by Councillor Jones and seconded by Deputy Mayor McNutt to come out of in-camera and resume the Regular Council Meeting.
**Motion Carried**

4. **Approval of Minutes**

Regular Council Meeting – June 24, 2026, *Pages 2 - 7*
Special Council Meeting – July 29, 2026, *Pages 8 – 10*
Special Council Meeting – August 6, 2026, *Pages 11 - 12*
Special Council Meeting – September 9, 2026, *Pages 13 – 15*

**Approved by** _____
**Mayor Greg Henley**, on June 24, 2026

5. **Business**

5.1 **RFD – 20260923-1 – REMO/Intermunicipal Service Agreement,** *Pages 16 – 29*

Linda reviewed the request for decision for REMO / Intermunicipal Service Agreement #20260923-1 with Council. The benefit to this agreement includes continued partnership with our neighbouring municipalities. Sharing of municipal skills and expertise to manage and plan for an emergency. The agreement is also in need of modernization and update. The source of funding would come from the General Operating as budget.

Moved by Deputy Mayor McNutt and Councillor Jones to approve the Regional Emergency Management Organization Inter-Municipal Emergency Services Agreement as presented.
**Motion Carried**

DRAFT

6. **Correspondence**

6.1 – Proposal to improve electric scooter safety in Oxford – letter from Concerned Citizens Group for Oxford, NS, *Pages 30 – 34*

6.2 – Remembrance Day Service at the Oxford Regional Educational Centre – from Mary Kay McLeod, *Page 35.*

Service to be held November 10, 2026.

6.3 – **Invitation – Business Excellence Awards & Gala – Chamber of Commerce** – Randy Thompson, *Page 36.*

October 22, 2026, at the Eastlink Wild Blueberry Centre. Doors to open at 6:00 PM, dinner at 7:00 PM.

7. **Adjournment**

The meeting adjourned at 6:25 PM

_____

**Mayor Greg Henley**

_____

**Stan McDougall, Admin Assistant**

_____

**Date Approved**

DRAFT

Minutes of the Special Town Council Meeting

**Place**: Council Chambers, Zoom, streamed live to Facebook
**Date**: Wednesday, October 14, 2026
**Presiding Officer**: Mayor Greg Henley
**Councillors Present**: Deputy Mayor Chrystal McNutt, Councillors Carla Black, Brenton Colborne, Olivia Canning-Sweet, Padraic Moore and Paul Jones
**Councillor Regrets**: Nil

***A quorum was present throughout the meeting.***

**Staff in attendance**: Linda Cloney (CAO), Ruthann Brookins (Manager of Finance), and Stan McDougall (Administrative Assistant and Recording Secretary).

**Media in attendance**: Mark Rushton (Hello Oxford)

**Gallery in attendance**: Glenn Pettigrew, and Connie Pettigrew.

1. **Call to Order – Welcome**
   At 6:23 PM, Mayor Henley called the meeting to order and welcomed all in attendance.

2. **Approval of Agenda**
   Moved by Councillor Jones and seconded by Deputy Mayor McNutt, that the agenda of the Special Council Meeting for Wednesday, October 14, 2026, be approved, as presented.
   **Motion Carried**

3. **Business**
   3.1 **Medical Centre Renovations**, *Verbal presentation*
   Linda discussed a proposed agreement with Nova Scotia Health (NSH) to fund upfront renovations (estimated up to $400,000 plus tax) for the medical clinic at 111 Medawell Street. The NSH may be interested in entering a 7- to 10-year lease paying amortized rent covering capital costs and interest, rendering the net expense neutral to the town.

DRAFT

Moved by Deputy Mayor McNutt and seconded by Councillor Jones that Oxford Town Council will consider undertaking the costs of the renovations at the Oxford Medical Center up front with the agreement that the Nova Scotia Health would enter a lease and pay an amortized rent for the leasehold improvements as presented.
**Motion Carried**

3.2 **RFD – 20261014-1 – Main Street Commitment**, *Pages 2 – 3*
Moved by Councillor Jones and seconded by Deputy Mayor McNutt that the Council directs staff to enter into the contract agreement with the Green Municipal Fund that supports the Local Leadership for Climate Adaptation – Adaptation in Action regarding application number LLCA-25-0866. Also, Council commits to 3.4 million for this project.
**Motion Carried**

4. **Adjournment**

The meeting adjourned at 6:40 PM.

_____
**Greg Henley, Mayor**

_____
**Stan McDougall, Admin Assistant**

_____
**Date Approved**

DRAFT

# Minutes of the Special Town Council Meeting

**Place**: Council Chambers, Zoom, streamed live to Facebook
**Date**: Wednesday, October 21, 2026
**Presiding Officer**: Mayor Greg Henley
**Councillors Present**: Deputy Mayor Chrystal McNutt, Councillors Padraic Moore, Olivia Canning-Sweet, Paul Jones, Carla Black, and Brenton Colborne
**Councillor Regrets**: Nil

***A quorum was present throughout the meeting.***

**Staff in attendance**: Linda Cloney (CAO), Ruthann Brookins (Manager of Finance), and Stan McDougall (Admin Assist, Recording Secretary).

**Staff Regrets**: Nil

**Presenters in attendance**: Matt Delorme, Atlantic Infrastructure Management (AIM Network)

**Media in attendance:** Mark Rushton, Hello Oxford

**Gallery in attendance**: Nil

1. **Call to Order – Welcome**

   At 6:00 PM, Mayor Henley called the meeting to order and welcomed all in attendance.

2. **Approval of Agenda**
   Moved by Councillor Jones and seconded by Councillor Black, that the agenda of the Special Council Meeting for Wednesday, October 21, 2026, be approved as presented.
   **Motion Carried**

DRAFT

3. **Business**

3.1 **RFD – 20261021-1 – Award Tender**, *Pages 2 – 3*

The Request for Decision, RFD – 20261021-1 Phase 2: Main Street Renewal (detailed design and construction administration services) was reviewed with the Council by Ruthann Brookins.

The proposal, with staff recommendation is to award Request for Proposal, RFP 2026-09-01 TOO to Harbourside Transportation Consultants for $193,400 before HST and direct staff to proceed to prepare and sign the contract.

Moved by Deputy Mayor McNutt and seconded by Councillor Jones to award RFP 2026-09-01 TOO to Harbourside Transportation Consultants for $193,400 plus HST and direct staff to proceed to prepare and sign contract.
**Motion Carried**

4. **Adjournment**

The meeting adjourned at 6:30 PM.

_____
**Mayor Greg Henley**

_____
**Stan McDougall, Admin Assistant**

_____
**Date Approved**

DRAFT

| ***Approved General Capital Spends for 2026/27*** | **Estimated Cost** | **As of Sept30,2026** | **Notes on 2nd Quarter** |
|---|---|---|---|
| Update Asset Management Plan | 4,000 | 0 | Update at Dec year end |
| Town Hall-Pointing of Bricks and sign for front of building & sign | 75,000 | 0 | Too late for this year ushed till next year- |
| Capitol Theatre (heat pump) dependent on grant | 20,857 | 0 | New heat pump not required, |
| **Design Plans for Service Renewal to Support Community Growth Project** water, sewer, storm and pavement replacement for Across the highway, Main Street , Pugwash Road & replace Pugwash Road Resevoir | 1,272,844 | 110,562 | Phase 1 & 2 (Design plans awarded in progress ) Phase 3&4 staff working on RFP |
| Roof for the Arena | 100,000 | | Arena Committee are in process of awarding job |
| Truck for Plowing | 100,000 | 59,842 | Purchased and repaired 2 trucks for plowing |
| Plow for backhoe | 31,703 | 8,353 | used snow plow and wing , angled snow blade |
| Salter and Blower for Trackless | 30,000 | | In progress Ordered $33,495 |
| Sweeper & Bush pull for Trackless | 10,000 | | In progress Sweeper ordered $17,813, bush pull not required |
| Hut for Transfer Site | 7,000 | 8,828 | Project Completed |
| Waste Water Pump | 10,000 | 0 | May not be required |
| Culvert for Birchwood Road | 40,000 | 4,799 | Project Completed |
| Storm Drain addition Little River Rd Ballfield entrance | 30,000 | 20,169 | Project Completed |
| Gate for Lagoons | 20,000 | 4,102 | Project Completed |
| Assist Minor Ball with purchases of bleachers for ball field | 4,000 | 0 | Pushed to next season |
| ***Total for General Capital Spends 2026/27*** | **1,755,405** | **216,655** | |
| | | | |
| ***Approved Water Capital Spends for 2026/27*** | | | |
| Replace pipe in Water Treatment Plant | 10,000 | 0 | |
| Replacement of Water meters | 400,000 | 0 | staff working on RFP for water meter purchase and install |
| Fence for Wells | 23,500 | 14,540 | |
| ***Total for Water Capital Spends 2026/27*** | **433,500** | **14,540** | |
| | | | |
| ***Total Capital Projects (General & Water)*** | **2,188,905** | **231,195** | |
| | | | |
| | | | |
| | | | |
| ***Funding for Capital Projects ( General & Water)2026/27*** | | | |
| Reserve for General Capital | 272,132 | 216,655 | |
| Water Capital Reserve | 33,500 | 14,540 | |
| Prov Grant (GRID)for Design plans - received | 636,422 | 636,422 | Grant for all 4 Phases of design work |
| Other Grants for Design plans $209,091, Heat pump $10,429- In process | 219,520 | | Grant given after design work completed |
| Rescope Prov Grants from previous years PCAP ( Design Plans) & MGCG (for water meters) | 241,062 | | Can not rescope $11,319 from PCAP for predesign, Rescoped leftover $229,743 from MGCG grant for Foundry Street to help pay for water meters |
| Loan from MFC for design plans, truck, arena roof | 559,063 | | Loan pushed to next spring |
| Loan from MFC for design plans (water) and meter replacment | 227,206 | | Loan pushed to next spring |
| ***Total Funding for Capital Projects ( General & Water)*** | **2,188,905** | **867,617** | |

| | General Operating Fund | | Target | 50% |
|---|---|---|---|---|
| GL | Expenditures for General Operating Fund | Approved 2026/27 budget | As of Sept 30, 2026 | % of total budget |
| | **General Administration** | | | |
| 5002 | Mayor Honorarium | 12,987 | 6,528 | *50%* |
| 5004 | Mayor Expenses | 1,107 | 253 | *23%* |
| 5006 | Council Honorariums | 51,389 | 25,694 | *50%* |
| 5008 | Council Expenses | 3,133 | 0 | *0%* |
| 5010 | Salary - CAO | 96,479 | 51,204 | *53%* |
| 5011 | Salary - Accountant | 79,160 | 42,012 | *53%* |
| 5014 | Salary - Office Staff | 94,732 | 51,133 | *54%* |
| 5015 | Admin Salaries paid by Water | -81,111 | -43,305 | *53%* |
| 5016 | Legal Fees | 17,053 | 4,591 | *27%* |
| 5018 | CAO Contracted Services | 6,211 | 3,916 | *63%* |
| 5019 | Accounting Contracted Services | 30,000 | 1,014 | *3%* |
| 5020 | CPP paid by employer | 34,342 | 15,151 | *44%* |
| 5022 | EI Paid by employer | 12,409 | 5,963 | *48%* |
| 5024 | Health Plan paid by employer | 21,955 | 8,720 | *40%* |
| 5026 | Pension Plan paid by employer | 32,559 | 10,364 | *32%* |
| 5028 | Administration Appreciation Bonus | 1,250 | 0 | *0%* |
| 5030 | Travel, Seminars and Professional Development | 4,100 | 545 | *13%* |
| 5034 | Audit Fee | 28,700 | 11,886 | *41%* |
| 5036 | Town Hall Insurance | 5,152 | 4,066 | *79%* |
| 5038 | Office Postage | 5,588 | 4,113 | *74%* |
| 5040 | Office Supplies & Advertsing | 12,053 | 4,062 | *34%* |
| 5041 | IT software, support and apps | 20,000 | 15,357 | *77%* |
| 5044 | Town Hall Janitor & Supplies | 9,664 | 4,728 | *49%* |
| 5046 | Town Hall Telephones | 5,022 | 2,768 | *55%* |
| 5048 | Town Hall Electricity | 4,601 | 1,633 | *35%* |
| 5050 | Town Hall Natural Gas | 7,446 | 1,299 | *17%* |
| 5052 | Town Hall Water | 590 | 155 | *26%* |
| 5054 | Town Hall Sewer | 325 | 325 | *100%* |
| 5056 | Workplace Wellness | 1,467 | 125 | *8%* |
| 5058 | Town Hall Maintenance | 3,160 | 1,751 | *55%* |
| 5059 | Office Expense Paid to Water | -31,083 | -11,969 | *39%* |
| 5072 | Public Official Liability Ins | 3,416 | 2,605 | *76%* |
| 5074 | Dues - AMANS/FCM/CNTA/POL BD | 5,756 | 3,839 | *67%* |
| 5075 | Tax Rebates for Phase in Agreements | 79,508 | 39,754 | *50%* |
| 5076 | Sponsorship for Cumb Co Exhibition | 750 | 750 | *100%* |

| GL | Expenditures for General Operating Fund | Approved 2026/27 budget | As of Sept 30, 2026 | % of total budget |
|---|---|---|---|---|
| 5077 | Tax relief for non profits | 306,778 | 153,389 | *50%* |
| 5078 | Grant for Oxford Community Center | 40,000 | 20,000 | *50%* |
| 5080 | Bursary OREC | 2,000 | 1,000 | *50%* |
| 5084 | PVSC - Assessment Costs | 20,879 | 15,659 | *75%* |
| 5086 | Valuation Allowance - Taxes | 12,000 | 6,000 | *50%* |
| 5091 | Bank Service Charges | 6,575 | 2,866 | *44%* |
| 5096 | Credit Card Fees & Interest | 402 | 0 | *0%* |
| | **Total for General Administration** | **968,502** | **469,945** | ***49%*** |
| | ***Percentage of total budget*** | ***24.0%*** | | |
| | | | | |
| | **Protective Services - Police** | | | |
| 5106 | RCMP Contract | 658,494 | 238,737 | *36%* |
| 5107 | School Crosswalk Guard | 12,466 | 4,255 | *34%* |
| | **Total Police** | **670,960** | **242,992** | ***36%*** |
| | ***Percentage of total budget*** | ***16.6%*** | | |
| | **Protective Services - Fire Department** | | | |
| 5126 | Firefighters Honorariums/Incentives | 22,186 | 11,093 | *50%* |
| 5128 | Fire Phones | 2,472 | 1,548 | *63%* |
| 5130 | Fire Communication System | 8,136 | 6,410 | *79%* |
| 5132 | Public Fire Protection Charge | 216,787 | 108,394 | *50%* |
| 5134 | Fire Chief's Convention | 3,668 | 2,151 | *59%* |
| 5136 | Fire Training | 4,762 | 3,132 | *66%* |
| 5138 | Fire Hall Lights & Power | 7,223 | 3,545 | *49%* |
| 5140 | Fire Hall Natural Gas | 10,600 | 1,840 | *17%* |
| 5142 | Fire Hall Insurance | 1,769 | 1,364 | *77%* |
| 5144 | Fire Hall Maintenance | 10,113 | 2,533 | *25%* |
| 5146 | Firefighters Liability Insurance | 11,216 | 7,872 | *70%* |
| 5148 | Fire Hall Water | 559 | 149 | *27%* |
| 5150 | Fire Hall Sewer | 325 | 325 | *100%* |
| 5152 | Fire Trucks Insurance | 10,900 | 6,959 | *64%* |
| 5154 | Fire Trucks Fuel | 7,268 | 3,694 | *51%* |
| 5156 | Fire Trucks Repairs & Maintenance | 10,210 | 4,430 | *43%* |
| 5158 | Fire Equipment & Supplies | 17,001 | 12,324 | *72%* |
| 5160 | Fire Equipment Repairs & Maint | 12,046 | 2,433 | *20%* |
| 5168 | Fire B.A. - MFC Interest | 53 | 13 | *25%* |
| 5175 | INTEREST 2024 Fire Truck CX 44-A-1 | 29,634 | 14,817 | *50%* |

| GL | Expenditures for General Operating Fund | Approved 2026/27 budget | As of Sept 30, 2026 | % of total budget |
|---|---|---|---|---|
| | **Total for Fire Department** | **386,930** | **195,025** | ***50%*** |
| | ***Percentage of total budget*** | ***9.6%*** | | |
| | **Emergency Management** | | | |
| 5205 | Regional Emergency Mgmt Officer | 4,910 | 2,455 | *50%* |
| 5207 | EMO Grant for Fire Dept2025-2027 spends | 9,860 | | *0%* |
| 5210 | Emergency Measures Expenses | 1,000 | | *0%* |
| 5215 | Special Hazard Response Unit | 723 | 554 | *77%* |
| | **Total for Emergency Management** | **16,493** | **3,009** | ***18%*** |
| | ***Percentage of total budget*** | ***0.4%*** | | |
| | **Other Protective Services** | | | |
| 5240 | Building Inspection Officer | 7,311 | 3,656 | *50%* |
| 5245 | Animal Control | 234 | | *0%* |
| 5247 | Fire Inspection Costs | 7,000 | | *0%* |
| 5250 | Traffic Lights & Signs | 500 | 5,365 | *1073%* |
| 5300 | Bylaw Officer | 15,928 | 12,553 | *79%* |
| | **Total Other Protective Services** | **30,973** | **21,573** | ***70%*** |
| | ***Percentage of total budget*** | ***0.8%*** | | |
| | ***TOTAL PROTECTIVE SERVICES*** | ***1,105,356*** | ***462,600*** | ***42%*** |
| | ***Percentage of total budget*** | ***27.4%*** | | |
| | | | | |
| | **Transportation Services** | | | |
| 5410 | Salary - PW Supervisor | 46,374 | 21,047 | *45%* |
| 5412 | Labour - PW | 188,515 | 71,113 | *38%* |
| 5416 | Supervisor Phone | 432 | 287 | *67%* |
| 5418 | Town Truck & Van | 8,389 | 6,112 | *73%* |
| 5422 | Loaders and Plow #624 & 544 | 24,691 | 24,255 | *98%* |
| 5426 | Kubota Lease & 2013 Trackless | 27,027 | 6,034 | *22%* |
| 5428 | Backhoe | 5,943 | 1,552 | *26%* |
| 5434 | Salt Truck/ Dump Truck | 35,488 | 18,126 | *51%* |
| 5436 | Equipment and Small Tools & Shop supplies | 20,224 | 16,651 | *82%* |
| 5444 | Town Garage Insurance | 4,805 | 4,517 | *94%* |
| 5446 | Town Garage Fuel (Wood) | 3,022 | 2,700 | *89%* |
| 5448 | Town Garage (2 Buildings) Maintenance | 2,190 | 2,494 | *114%* |
| 5452 | Town Garage Phone | 1,529 | 943 | *62%* |
| 5456 | Town Garage Electricity | 5,636 | 3,106 | *55%* |
| 5458 | Workers Compensation | 16,401 | 8,405 | *51%* |

| GL | Expenditures for General Operating Fund | Approved 2026/27 budget | As of Sept 30, 2026 | % of total budget |
|---|---|---|---|---|
| 5460 | Liability Insurance | 22,130 | 16,471 | *74%* |
| 5462 | Diesel | 16,952 | 5,483 | *32%* |
| 5464 | Gasoline & Oil | 22,606 | 7,375 | *33%* |
| 5467 | Public Works Clothing Allowance | 4,595 | 1,911 | *42%* |
| 5468 | Health and Safety/ Professional Development | 20,015 | 2,463 | *12%* |
| 5469 | Traffic Control-broke out from Street Mt | 25,984 | 38,289 | *147%* |
| 5470 | Salt | 61,021 | 0 | *0%* |
| 5473 | Sub Contracts/Rentals-broke out from Street Mt | 60,000 | 26,561 | *44%* |
| 5474 | Street Maintenance | 65,405 | 20,345 | *31%* |
| 5475 | Contracted Street Repair & MT-broke out from Street Mt | 19,865 | 13,597 | *68%* |
| 5476 | Street Lighting | 8,065 | 7,678 | *95%* |
| 5486 | Paving/Sidewalks 2016-MFC Interest | 1,669 | 167 | *10%* |
| 5488 | Salt Truck 2016 - MFC Interest | 313 | 31 | *10%* |
| | **Total Transportation Services** | **719,287** | **327,714** | ***46%*** |
| | ***Percentage of total budget*** | ***17.8%*** | | |
| | | | | |
| | **Environmental Health Services** | | | |
| 5510 | Sewer Admin Supervisor | 4,488 | 2,037 | *45%* |
| 5512 | Sewer Other Labour | 14,068 | 5,307 | *38%* |
| 5516 | Sewer Maintenance | 60,966 | 50,381 | *83%* |
| 5517 | Sewer Power | 44,594 | 20,609 | *46%* |
| 5552 | Transfer Site Payroll-(was transfer site) | 44,088 | 21,479 | *49%* |
| 5553 | Transfer Site monitoring & Misc (was transfer site) | 30,315 | 17,067 | *56%* |
| 5554 | Transfer Site Pick Up FERO (was transfer site) | 65,989 | 37,910 | *57%* |
| 5556 | Transfer Site Tipping Fees GFL | 38,288 | 12,236 | *32%* |
| | **Total Environmental Health Services** | **302,795** | **167,026** | ***55%*** |
| | ***Percentage of total budget*** | ***7.5%*** | | |
| | **Public Health & Environmental Development** | | | |
| 5572 | Medical Centre | 37,497 | 22,081 | *59%* |
| 5574 | Planning - Town of Amherst | 16,925 | 7,789 | *46%* |
| 5586 | Tree Removal | 7,698 | 1,184 | *15%* |
| | **Total Public Health and Environmental Development** | **62,120** | **31,054** | ***50%*** |
| | ***Percentage of total budget*** | ***1.5%*** | | |
| | ***TOTAL Health & Environmental Development Services*** | **364,915** | **198,081** | ***54%*** |

| GL | Expenditures for General Operating Fund | Approved 2026/27 budget | As of Sept 30, 2026 | % of total budget |
|---|---|---|---|---|
| | ***Percentage of total budget*** | ***9.1%*** | | |
| | | | | |
| | ***Recreation and Cultural*** | | | |
| | **Arena Expenses** | | | |
| 5606 | Arena Telephone | 712 | 221 | *31%* |
| 5608 | Arena Electricity | 47,974 | 8,502 | *18%* |
| 5610 | Arena Maintenance | 2,335 | 333 | *14%* |
| 5612 | Arena Natural Gas | 9,651 | 1,819 | *19%* |
| 5614 | Arena Water | 3,229 | 811 | *25%* |
| 5615 | Arena Sewer | 325 | 163 | *50%* |
| 5616 | Arena Insurance | 10,023 | 8,192 | *82%* |
| 5626 | Arena Automation MFC Nov 18 Int | 553 | 103 | *19%* |
| | **Total Arena Expenses** | **74,803** | **20,144** | ***27%*** |
| | ***Percentage of total budget*** | ***1.9%*** | | |
| | **Fields and Library** | | | |
| 5631 | Festive Décor | 2,323 | | *0%* |
| 5632 | Sports Fields & Parks,Tennis Courts | 5,000 | 4,098 | *82%* |
| 5633 | Trails | 6,078 | 57 | *1%* |
| 5640 | Mural Lights | 750 | 343 | *46%* |
| 5642 | Library Expense | 15,933 | 7,243 | *45%* |
| 5643 | Regional Library Board Transfer | 10,336 | 7,752 | *75%* |
| | **Total Fields and Library** | **40,420** | **19,493** | ***48%*** |
| | ***Percentage of total budget*** | ***1.0%*** | | |
| | **Theatre** | | | |
| 5656 | Theatre Electricity | 1,191 | 959 | *81%* |
| 5658 | Theatre Maintenance | 13,500 | 9,363 | *69%* |
| 5660 | Theatre Natural Gas | 5,932 | 1,275 | *21%* |
| 5662 | Theatre Water | 403 | 113 | *28%* |
| 5664 | Theatre Sewer | 325 | 325 | *100%* |
| 5665 | Theatre Property Tax | 2,885 | 2,917 | *101%* |
| 5666 | Theatre Insurance | 1,837 | 1,451 | *79%* |
| | **Total Theatre** | **26,073** | **16,404** | ***63%*** |
| | ***Percentage of total budget*** | ***0.6%*** | | |
| | **Recreation** | | | |
| 5682 | Recreation Community Garden Project | 0 | | |
| 5684 | Recreation Co-ord Salary | 47,739 | 25,338 | *53%* |
| 5686 | Recreation Co-ord Travel | 2,484 | 1,629 | *66%* |

| GL | Expenditures for General Operating Fund | Approved 2026/27 budget | As of Sept 30, 2026 | % of total budget |
|---|---|---|---|---|
| 5688 | Recreation Summer Students | 4,760 | 4,950 | *104%* |
| 5692 | Recreation Postage/office supplies | 4,737 | 2,206 | *47%* |
| 5696 | Recreation Telephone | 246 | 120 | *49%* |
| 5702 | Recreation - Misc | 9,730 | 11,906 | *122%* |
| 5704 | Recreation - Grant Expenditures | 1,591 | 0 | *0%* |
| | **Total Recreation** | **71,286** | **46,149** | ***65%*** |
| | ***Percentage of total budget*** | ***1.8%*** | | |
| | ***Total Recreation and Cultural*** | ***212,582*** | ***102,191*** | ***48%*** |
| | ***Percentage of total budget*** | ***5.3%*** | | |
| | | | | |
| | **Fiscal Services** | | | |
| 5724 | MFC Principal - 2016 Breathing App | 3,200 | 1,600 | *50%* |
| 5743 | MFC Principal - 2016 Paving/Salt Tr | 47,500 | 23,750 | *50%* |
| 5759 | MFC Principal - 2018 Arena Auto | 6,200 | 3,100 | *50%* |
| 5765 | MFCPrincipal 2024 Fire Truck | 90,000 | 45,000 | *50%* |
| 5780 | Transfer to Reserves | 197,442 | 98,721 | *50%* |
| 5790 | District School Board | 315,926 | 181,947 | *58%* |
| | **Total Fiscal Services** | **660,268** | **354,117** | ***54%*** |
| | ***Percentage of total budget*** | ***16.4%*** | | |
| | | | | |
| | **Total Expenditures for General Operations** | **4,030,911** | **1,914,648** | ***47%*** |

| | General Operating Fund | | | Target % |
|---|---|---|---|---|
| | | | | 50% |
| | **Revenues for General Operating Fund** | **Approved Budget for 2026/27** | **As of Sept 30, 2026** | **% of total budget** |
| | **Tax Revenue** | | | |
| 4001 | Residential Tax | 1,358,686 | 1,354,028 | *100%* |
| 4002 | Commercial Tax | 1,778,520 | 1,779,013 | *100%* |
| 4004 | Resource Tax | 38,318 | 31,416 | *82%* |
| 4005 | Forest (Under 50,000 Acres) | 174 | 87 | *50%* |
| 4007 | Based on Revenue - Aliant | 1,800 | | *0%* |
| 4008 | Sewer Rates | 207,946 | 209,723 | *101%* |
| 4012 | Deed Transfer Tax | 93,176 | 48,807 | *52%* |
| | **Total Taxes** | **3,478,620** | **3,423,074** | ***98%*** |
| | ***Percentage of total revenues*** | ***86%*** | | |
| | **Grants in Lieu** | | | |
| 4021 | Federal Government - Canada Post | 3,974 | 0 | *0%* |
| 4022 | Federal Government - RCMP | 25,169 | 0 | *0%* |
| 4023 | Provincial Government - DNR | 15,774 | 0 | *0%* |
| 4024 | Provincial Government - Liquor Comm | 20,208 | 0 | *0%* |
| | **Total Grants in Lieu** | **65,124** | **-** | ***0%*** |
| | ***Percentage of total revenues*** | ***2%*** | | |
| | **Services to Other Governments** | | | |
| 4031 | Cumberland County - Fire Protection | 76,575 | 38,288 | *50%* |
| | **Total Services to Other Governments** | **76,575** | **38,288** | ***50%*** |
| | ***Percentage of total revenues*** | ***2%*** | | |
| | | | | |
| | **Own Source Revenue** | | | |
| 4048 | Recreation Revenues | 13,000 | 15,171 | *117%* |
| 4053 | Arena Lease-payment | 10,030 | 0 | *0%* |
| 4057 | Eastward Energy Gas Revenue & Permits | 23,002 | 0 | *0%* |
| 4060 | Theatre Revenue | 12,000 | 7,867 | *66%* |
| 4067 | Dog Licences | 110 | 100 | *91%* |
| 4069 | Building Permits | 2,042 | 75 | *4%* |
| 4073 | Fine Revenue | 500 | 0 | *0%* |
| 4080 | Office Rent Water | 6,320 | 3,160 | *50%* |
| 4082 | Medical Centre Rents | 22,553 | 13,112 | *58%* |
| 4084 | Probation Office Rent | 2,803 | 1,401 | *50%* |
| 4092 | Interest on Taxes | 21,272 | 12,447 | *59%* |

| | Revenues for General Operating Fund | Approved Budget for 2026/27 | As of Sept 30, 2026 | % of total budget |
|---|---|---|---|---|
| 4094 | Tax Certificates & Certificate of Sales | 3,063 | 1,000 | *33%* |
| 4098 | Sales of materials | 4,140 | 200 | *5%* |
| | **Total Own Source Revenue** | **120,834** | **54,533** | ***45%*** |
| | ***Percentage of total revenues*** | ***3%*** | | |
| | **Unconditional Transfers** | | | |
| 4112 | Municipal Financial Capacity Grant | 198,592 | 124,296 | *63%* |
| 4116 | Farm Acreage Grant | 3,210 | 3,240 | *101%* |
| 4120 | HST Offset Payment | 15,000 | 14,442 | *96%* |
| | **Total Unconditional Transfers** | **216,802** | **141,978.28** | ***65%*** |
| | ***Percentage of total revenues*** | ***5%*** | | |
| | **Other Transfers** | | | |
| 4146 | EMO Grant Civic # | 1,000 | | *0%* |
| 4152 | Fed Gov Funding - Summer Students | 2,599 | 2,347 | *90%* |
| 4220 | MPAL Funding Province | 27,015 | 20,000 | *74%* |
| 4230 | Grants Prov & Other Org for Operation | 32,480 | 16,689 | *51%* |
| 4260 | Transfer From Local Fire Assoc | 9,860 | 0 | *0%* |
| 4265 | Interest on CRA refunds | | 30 | |
| | **Total Other Transfers** | **72,955** | **39,066** | ***54%*** |
| | ***Percentage of total revenues*** | ***2%*** | | |
| | **Total General Operating Revenues** | **4,030,910** | **3,696,939** | ***92%*** |
| | Prior Year Percentage at end of 2nd Quarter | | | 89% |

# Town of Oxford Water Operating

Target 50%

| GL# | Expenditures for Water Operating | Approved Budget for 2026/27 | As of Sept 30,2026 | % of total |
|---|---|---|---|---|
| | **Source, Power and Pumping ( Wells & pumps)** | | | |
| 5804 | P&P Supervisor Salary | 23,935 | 10,863 | 45% |
| 5806 | P&P Power | 81,720 | 41,448 | 51% |
| 5808 | P&P Labor | 5,433 | 2,717 | 50% |
| 5810 | P&P Repairs and Maintenance | 53,806 | 5,028 | 9% |
| | **Total Source, Power and Pumping** | **164,894** | **60,055** | **36%** |
| | ***Percentage of Total Expenditures*** | ***18%*** | | |
| | **Treatment** | | | |
| 5821 | Treatment Insurance property | 344 | 286 | 83% |
| 5822 | Treatment Chemicals & Testing | 32,563 | 10,540 | 32% |
| 5824 | Treatment Power | 6,306 | 2,864 | 45% |
| 5826 | Treatment Labor | 9,421 | 4,711 | 50% |
| 5828 | Treatment Maintenance | 37,833 | 14,843 | 39% |
| | **TotalTreatment** | **86,469** | **33,244** | **38%** |
| | ***Percentage of Total Expenditures*** | ***9%*** | | |
| | **Transmission and Distribution** | | | |
| 5842 | T&D Meters | 0 | 24,325 | |
| 5844 | T&D Labor | 63,928 | 22,291 | 35% |
| 5846 | T&D Maintenance & Services | 48,621 | 61,614 | 127% |
| 5848 | Lead Sampling | 3,130 | | 0% |
| 5852 | T & D Hydrants | 4,954 | 9,054 | 183% |
| 5854 | Cross connection Control program | 15,758 | | 0% |
| | **Total Transmission and Distribution** | **136,392** | **117,284** | **86%** |
| | ***Percentage of Total Expenditures*** | ***14%*** | | |
| | **Administration** | | | |
| 5872 | Admin Salaries | 81,111 | 43,305 | 53% |
| 5874 | Admin CPP | 10,749 | 4,785 | 45% |
| 5876 | Admin EI | 3,855 | 1,883 | 49% |
| 5878 | Admin Pension | 12,774 | 4,031 | 20% |
| 5880 | Admin Health Plan | 6,582 | 2,605 | 61% |
| 5882 | Admin WCB | 4,345 | 2,511 | 58% |
| 5884 | Admin Rentals | 6,320 | 3,160 | 50% |

# Town of Oxford Water Operating

Target 50%

| GL# | Expenditures for Water Operating | Approved Budget for 2026/27 | As of Sept 30,2026 | % of total |
|---|---|---|---|---|
| 5888 | Special Services / Regulatory Fees | 1,651 | | 0% |
| 5890 | Admin Office Expense | 31,083 | 11,969 | 39% |
| 5892 | Admin Audit Fee | 12,300 | 5,094 | 41% |
| 5894 | Admin Bank Charges | 166 | 174 | 105% |
| 5897 | Valuation expense | 3,477 | 1,739 | 50% |
| | **Total Administration** | **174,414** | **81,254** | **47%** |
| | ***Percentage of Total Expenditures*** | ***19%*** | | |
| | | | | |
| | **Fiscal** | | | |
| 5912 | Depreciation | 171,207 | 85,604 | 50% |
| 5914 | Town Taxes | 20,467 | 10,342 | 51% |
| 5918 | MFC Interest 2016 Water Upgrades | 1,078 | 180 | 17% |
| 5919 | MFC Duke Street Interest | 11,739 | 1,992 | 17% |
| 5922 | MFC Principal Watermain Upgrades | 43,000 | 21,500 | 50% |
| 5923 | MFC Principal 2021Watermain Duke St | 30,755 | 15,378 | 50% |
| 5924 | Amortization of debenture discount | 1,000 | 500 | 50% |
| | Capital out of Revenue for capital projects | 100,000 | 50,000 | 50% |
| | **Total Fiscal** | **379,246** | **185,495** | **49%** |
| | ***Percentage of Total Expenditures*** | ***40%*** | | |
| | | | | |
| | **Total Expenditures for Water Operating** | **941,414** | **477,331** | **51%** |

# Town of Oxford Water Operating

Target 50%

| | REVENUES for Water Operating | Approved Budget 2026/27 | As of Sept 30,2026 | % of total |
|---|---|---|---|---|
| | **Water Revenue** | | | |
| 4405 | Metered Water/Base Charge | 239,615 | 67,550.00 | 28% |
| 4406 | Metered Water/Consumption | 58,011 | 17,083.05 | 29% |
| 4407 | Metered Water/O.F.F. Base Charge | 37,895 | 10,079.94 | 27% |
| 4408 | Metered Water/O.F.F. Consumption | 378,906 | 38,513.82 | 10% |
| | **Total Metered Sales** | **714,427** | **133,227** | **19%** |
| | | | | |
| 4410 | Flat Rate Sales | 5,000 | 2,982 | 60% |
| 4415 | Public Fire Protection | 216,787 | 108,394 | 50% |
| 4420 | Sale of Services | 2,000 | 400 | 20% |
| 4425 | Sprinkler Service | 200 | 200 | 100% |
| 4427 | Interest on O/S Arrears | 3,000 | 1,841 | 61% |
| 4429 | Amortization of deferred contribution | | | |
| | **Total Other Sales** | **226,987** | **113,816** | **50%** |
| | | | | |
| | **Total Revenues for Water Operating** | **941,414** | **247,043** | **26%** |

**Notes**

**2nd Quarter Invoices for water service have not been processed yet-the abbove revenues are from 1st Q.**

# TOWN OF OXFORD
# REPORT TO COUNCIL

*Property Tax Exemption By-law - Oxford Community Centre Association*

| | |
|---|---|
| **Meeting Date** | October 28, 2026 |
| **Department** | Administration |
| **Prepared By** | Linda Cloney, CAO |
| **Subject** | Property Tax Exemption By-law - 177 Lower Main Street |

## PURPOSE

To consider the Town of Oxford Property Tax Exemption By-law under Section 71 of the Municipal Government Act for property owned by the Oxford Community Centre Association at 177 Lower Main Street, Oxford.

## BACKGROUND

The property was formerly associated with the Oxford High School site and was later transferred to the Oxford Community Centre Association. The property is identified as Lot 2023 Oxford Sport Facility, PID 25500943. Following the transfer of ownership and the commencement of commercial activity at the site, Property Valuation Services Corporation changed the assessment classification from municipal use to commercial. The Association is seeking a property tax exemption under Section 71 of the Municipal Government Act.

## LEGISLATIVE AND POLICY CONSIDERATIONS

Section 71 permits Council to exempt qualifying property from taxation only to the extent and under the conditions stated in the by-law or policy. Council must apply the exemption consistently with all relevant requirements of Section 71.

- Statutory eligibility test: Council must be satisfied that, in its opinion, the Organization provides a service that might otherwise be a responsibility of Council. A general finding of community benefit alone is not the complete statutory test.
- Area rates and fire protection rate: Subsection 71(5) provides that an exemption does not apply to area rates or the fire protection rate unless the Section 71 by-law or policy expressly says that it does. Draft 2 expressly provides that all applicable area rates and the fire protection rate remain payable.
- Effective date: Subsection 71(6) provides that a Section 71 policy has effect in the fiscal year following the fiscal year in which it is published unless a different effective date is stated. Draft 2 expressly sets April 1, 2027 as the effective date. Council may select another date, including a date retroactive to April 1, 2026, but the selected date must be stated in the by-law before adoption.
- Uniform Assessment: The by-law is intended to exempt the identified property from general real property taxation and address its treatment for Uniform Assessment purposes in accordance with the Municipal Grants General Regulations and the Municipal Government Act.

## ANALYSIS

The proposed by-law names the Oxford Community Centre Association and identifies the property at 177 Lower Main Street, PID 25500943. It provides a 100% exemption from general real property taxation for

the whole property. The exemption is property-specific and does not extend to area rates or the fire protection rate.

Before adoption, staff should confirm that the legal name of the Organization, ownership or occupancy, assessment account number, charitable or non-profit status, and current use of the property have been verified. Council may also wish a document the service provided by the Organization and the basis for concluding that the service might otherwise be a responsibility of Council.

The draft includes an ongoing reporting obligation and requires the Organization to notify the Town of changes that may affect eligibility. Council may amend or terminate the exemption only through the process required by the Municipal Government Act.

## FINANCIAL IMPLICATIONS

The exemption would remove the exempted assessment from the Town's general taxable base and may affect Uniform Assessment calculations. The final report should state the current assessed value, estimated annual general tax revenue foregone, and any related downstream impacts.

| | |
|---|---|
| **Current Assessed Value** | $6,744,400.00 |
| **Estimated General Tax Revenue Foregone** | $304,565.10 annually |
| **Area Rates** | Remain payable |
| **Fire Protection Rate** | Remains payable |
| **Uniform Assessment Impact** | $21,910.00 |

## COUNCIL DECISIONS REQUIRED

☐ Confirm that the Organization meets the statutory test in clause 71(1)(b).
☐ Confirm that the exemption is limited to general real property taxation and does not include area rates or the fire protection rate.
☐ Confirm April 1, 2026, as the effective date, or direct staff to insert a different express effective date.
☐ Confirm the whole property is to be exempt and that the property identifiers are accurate.

## OPTIONS

Option 1 - Proceed with Property Tax Exemption Bylaw as prepared. The exemption would apply to general real property taxation only, with area rates and the fire protection rate remaining payable, effective April 1, 2026.

Option 2 - Amend the scope of the exemption. Council may expressly include one or more area rates or the fire protection rate, but the specific exemption must be written into the by-law and Schedule "A".

Option 3 - Amend the effective date. Council may select a different prospective date or an effective date retroactive to the beginning of the current fiscal year, provided the date is expressly included before adoption.

Option 4 - Defer consideration pending additional information or verification.

## RECOMMENDATION

That Council proceed with the Property Tax Exemption By-law as presented, subject to confirmation of the assessment account number, financial impact, legal name, ownership, organizational status, and evidence supporting the statutory eligibility test.

## PROPOSED MOTION

**Motion:** THAT Council give first reading to the Town of Oxford Property Tax Exemption By-law for the property at 177 Lower Main Street, Oxford, PID 25500943, owned by the Oxford Community Centre Association, providing a 100% exemption from general real property taxation for the whole property, with all applicable area rates and the fire protection rate remaining payable, effective April 1, 2026; and direct staff to complete the statutory adoption and publication procedure, including notice to consider and scheduling of Second Reading as required by the Municipal Government Act.

_____

Linda Cloney, CAO
Town of Oxford

# TOWN OF OXFORD
# PROPERTY TAX EXEMPTION BY-LAW

*(Section 71, Municipal Government Act)*

## 1. Legislative Authority

This By-law is made pursuant to Section 71 of the Municipal Government Act, S.N.S. 1998, c. 18, as amended.

## 2. Title

This By-law shall be known and may be cited as the “Town of Oxford Property Tax Exemption By-law”.

## 3. Purpose

The purpose of this By-law is to provide for the exemption from taxation of the real property of qualifying non-profit organizations identified in Schedule “A”, to the extent and under the conditions set out in this By-law, in accordance with Section 71 of the Municipal Government Act.

## 4. Definitions

In this by-law:

**“Council”** means the Municipal Council of the Town of Oxford.
**“Municipal Government Act”** means the Municipal Government Act, S.N.S. 1998, c. 18, as amended.
**“Organization”** means a named qualifying non-profit organization as identified in Schedule “A”.
**“Property”** means real property of a qualifying non-profit organization as identified in Schedule “A”.

## 5. Exemption

5.1 Property described in Schedule “A” is exempt from taxation to the extent specified in Schedule “A”.
5.2 The exemption is specific to the Property and Organization named in Schedule “A” and does not extend to any other property or organization.
5.3 The exemption granted under this by-law applies only to general municipal property tax rates and does not apply to any area rate, service charges, or to the fire protection rate.

## 6. Conditions of Exemption

6.1 To be eligible for an exemption and to maintain an exemption, an Organization must:
(a) be a registered non-profit association, charity, or cooperative;
(b) own or occupy the Property for which the exemption is sought;
(c) use the Property directly and primarily for the purposes of the Organization;
(d) provide a service, program, or facility that Council, in its sole and absolute opinion, deems a municipal responsibility or of direct benefit to the general public of the Town of Oxford; and
(e) continue to satisfy every condition specified in Schedule “A”.

6.2 The Organization shall notify the Town in writing within thirty (30) days of any change in ownership, occupancy, use of the Property, organizational status, or other circumstance that may affect eligibility for the exemption.
6.3 Where a condition of exemption is no longer met, the exemption ceases in accordance with the Municipal Government Act, and the Property is liable for taxation from the date determined under applicable law.

## 7. Council Authority

Council may add, remove, or amend an exemption only by amending this By-law, including Schedule “A”, in accordance with the Municipal Government Act.

## 8. Application and Renewal Process

8.1 Organizations wishing to apply for a tax exemption for the upcoming fiscal year must submit a completed application form, proof of ownership or lease, a financial statement from the prior fiscal year, and a report outlining their community benefits to the Town no later than the last day of January.
8.2 Existing Organizations on Schedule "A" may be reviewed periodically, as Council may determine by policy, and must submit updated documentation, including a list of their Board of Directors and current program reports, upon request.
8.3 Final placement, modification, or removal of any Organization on Schedule "A" requires a formal motion and approval by Council.

## 9. Interpretation

This By-law shall be interpreted and administered in a manner consistent with Section 71 of the Municipal Government Act and applicable regulations, including requirements respecting Uniform Assessment.

## 10. Coming into Force and Effective Date

10.1 This By-law comes into force upon adoption by Council and publication in accordance with Section 169 of the Municipal Government Act.
10.2 For the purpose of subsection 71(6) of the Municipal Government Act, the exemption set out in Schedule “A” has effect beginning April 1, 2026.

# SCHEDULE "A"

## PROPERTY TAX EXEMPTION

| | |
|---|---|
| **Owner/Organization** | Oxford Community Centre Association |
| **Property Name / PVSC Label** | Oxford Community Centre Association / Lot 2023 Oxford Sport Facility |
| **Civic Address** | 177 Lower Main Street, Oxford, Nova Scotia |
| **Parcel Identification Number (PID)** | 25500943 |
| **Assessment Account Number** | 10733499 |
| **Extent of Application** | The whole of the Property |
| **General Real Property Tax Exemption** | 100% exemption from general real property taxation |
| **Area Rates** | No exemption. All applicable area rates remain payable. |
| **Fire Protection Rate** | No exemption. The applicable fire protection rate remains payable. |
| **Effective Date** | April 1, 2026 |
| **Conditions** | The exemption applies only while the Property is owned or occupied and used directly and primarily by the Organization for its non-profit purposes, the Organization provides a service that might otherwise be a responsibility of Council, and all conditions of this By-law continue to be met. |

Date of First Reading: _____

Notice of Intent to Consider: _____

Date of Second Reading: _____

Date of Publication: _____

Date of Filing with Minister: _____

| TOWN OF OXFORD POLICY | |
|---|---|
| **Subject: Deputy Mayor** | |
| | |
| **Effective Date:** November 16, 2020 | **Revision Date:** |

## *Rationale*

The following policy establishes the selection and term of office of the Deputy Mayor.

## *Policy Statement*

1. At its first meeting following an election, Council shall select a Deputy Mayor to hold office from that date to October 31 of the following year.

2. In non-election years, Council shall select a Deputy Mayor at its October Council meeting to hold office from November 1 of that year until October 31 of the following calendar year.

3. Selection of the Deputy Mayor

    a. The election of the Deputy Mayor shall be placed on the Council agenda.

    b. When the item comes up on the agenda at the meeting the Mayor shall open the floor to members of Council for nomination.

    c. If there is only one nominee, the Mayor shall entertain a motion to elect the nominated member as Deputy Mayor.

    d. If there are multiple nominees, the Mayor shall direct the CAO to prepare ballots for the election reflecting the names of the nominees.

    e. All members of Council, including those nominated, are eligible to vote.

    f. Vote shall be by secret ballot.

    g. Results shall be tabulated by the CAO who shall then communicate the results to the Mayor.

    h. The Mayor shall declare the candidate with the most votes the Deputy Mayor for the term ending October 31 of the following calendar year.

    i. Should the Deputy Mayor resign their office or cease to be a Councillor for any reason during their term in office, the above-noted process will be used to select a new Deputy Mayor, but the term of office shall be to complete the term of the Deputy Mayor whose vacancy created the need for a selection.

## *References*

Nova Scotia Municipal Government Act, s. 16.

## *Certification*

**I, Rachel L. Jones, Chief Administrative Officer of the Town of Oxford,** do hereby certify that the policy of which the foregoing is a true copy was duly passed at a duly called meeting of the Town Council of the Town of Oxford held on the 16th day of November, 2020.

**GIVEN** under the hand of the Chief Administrative Officer and the corporate seal of the Town of Oxford this 19th day of November, 2020.

Rachel L. Jones
Chief Administrative Officer

**Dear Mayor and Members of Town Council,**

I am writing on behalf of the Oxford Community Centre Association to request that the Town of Oxford consider adding the back parking lot of the Oxford Community Centre to its regular municipal snow removal and salting route for the upcoming winter season.

The Oxford Community Centre serves as a vital hub for local residents, hosting programs, community events, and gatherings throughout the year. During the winter months, maintaining safe and reliable access to our facilities is essential for the safety of our visitors, volunteers, and staff.

Including the back parking lot in the town's winter maintenance schedule would greatly assist in keeping the property safe, accessible, and operational following winter storm events.

Thank you for your time, consideration, and continued support of our community facility. We welcome the opportunity to discuss this request further or answer any questions Council may have.

**Sincerely,**

**Daniel Lovely**

Oxford Community Centre Association

daniel.lovely@oxfordcommunitycentre.ca

NOVA SCOTIA
**Attorney General**
**Justice**
**Office of the Minister**

PO Box 7, Halifax, NS B3J 1T0 • Telephone 902-424-4030 • JustMin@novascotia.ca

October 20, 2026

**Via Email:** David.Mitchell@bridgewater.ca

Mayor David Mitchell
President
Nova Scotia Federation of Municipalities
1809 Barrington Street, Suite 1500
Halifax, Nova Scotia B3J 3K8

**Via Email:** JSpencer@nsfm.ca

Juanita Spencer
Chief Executive Officer
Nova Scotia Federation of Municipalities
1809 Barrington Street, Suite 1500
Halifax, Nova Scotia B3J 3K8

Dear Mayor Mitchell and Juanita Spencer:

**Re: NSFM Mayors, Wardens, and CAOs Meeting on New Billing Framework**

Thank you for your letter dated October 1, 2026, regarding the September 16, 2026, meeting with municipal mayors, wardens and chief administrative officers on the new billing framework for municipalities that receive RCMP policing services under the Provincial Police Service Agreement.

I appreciate the Nova Scotia Federation of Municipalities' (NSFM) continued engagement on this important work, as well as the thoughtful and constructive manner in which municipal leaders have raised questions throughout the development and implementation of the new framework. The Department of Justice values the operational knowledge, financial expertise and local perspective that municipalities bring to discussions concerning policing, community safety and the effective use of public resources.

The Province recognizes that the introduction of a new billing framework represents a significant change for municipalities. It affects not only how municipal contributions toward RCMP policing services are determined, but also how municipalities plan for future policing costs and how savings generated through the Province's increased financial contribution are directed toward additional public safety priorities. It is therefore important that the framework be implemented transparently, consistently and in a manner that provides municipalities with sufficient information to support responsible financial and operational planning.

I also wish to acknowledge NSFM's request that this response be suitable for distribution to its membership. The information below addresses the principal matters raised in your letter, recognizing that municipality-specific amounts, implementation issues and proposed public

safety investments will continue to be discussed directly with individual municipalities.

Reinvestment in Public Safety Initiatives

The central objective of the new billing framework is not simply to reduce the amount recovered from municipalities for RCMP policing. The Province's additional financial contribution is intended to create meaningful fiscal capacity that can be reinvested in local public safety measures, including complementary approaches that strengthen community safety while allowing sworn police officers to focus on core policing responsibilities and higher-risk demands. Municipal savings generated through the new framework are therefore expected to support new or expanded public safety initiatives approved by the Province. The intention is to provide municipalities with meaningful flexibility to identify initiatives that respond to local circumstances, rather than to prescribe a single model for every community.

Eligible initiatives may include, but are not limited to:

- layered policing approaches, including community safety officers, special constables, by-law enforcement capacity and other appropriately trained personnel who can respond to suitable lower-risk or non-emergency matters;
- community safety and well-being planning;
- crime and violence prevention initiatives;
- mental health and addictions response partnerships;
- community liaison and outreach positions;
- initiatives intended to improve safety for seniors, youth and other potentially vulnerable populations;
- school and youth safety programming;
- locally designed prevention or early-intervention initiatives;
- public safety technology, equipment or infrastructure where a clear and demonstrable connection to community safety can be established;
- collaborative or regional public safety initiatives undertaken by two or more municipalities; and
- an expansion of an existing municipal initiative where the municipality can demonstrate that the proposed investment will create additional public safety capacity, service or benefit.

The Province is deliberately maintaining a sufficiently broad approach to allow municipalities to bring forward proposals that reflect local needs and opportunities. At the same time, the reinvestment requirement must remain connected to the public safety purpose for which the additional provincial funding is being provided. General municipal operating expenses, routine capital work without a substantive public safety purpose, or the continuation of an existing expenditure without any identifiable expansion or enhancement would not ordinarily meet the intended requirements of the framework.

We recognize that the distinction between an eligible public safety investment and a general municipal expenditure will not always be self-evident. For that reason, the Department intends to work directly with municipalities before final determinations are made. Municipalities will be invited to submit proposed initiatives for review, and the Department will provide written confirmation as to whether a proposal is approved in whole or in part. This approach will allow unusual or innovative proposals to be considered on their individual merits while supporting consistent treatment across municipalities.

The Department will also develop and distribute additional guidance describing the categories of initiatives that would generally be considered eligible, as well as examples of expenditures that may not satisfy the public safety purpose of the framework. That guidance should be understood as illustrative rather than exhaustive. Municipalities will continue to have the opportunity to propose initiatives that are not specifically identified in the guidance where they can demonstrate a clear and reasonable connection to public safety outcomes.

Treatment of Municipal Reserves

NSFM has asked whether savings generated under the new framework may be held in reserve for future public safety costs. The Province recognizes the importance of sound multi-year financial planning and acknowledges that some worthwhile public safety initiatives may require more time to design, approve, procure or implement than is available within a single fiscal year. For the 2026–27 fiscal year, the Province intends to permit identified savings to be held in reserve and reinvested in provincially approved public safety initiatives during the 2027–28 fiscal year. This transitional flexibility is intended to recognize the timing of implementation, municipal budget cycles and the practical work required to develop responsible initiatives. This was communicated via email from Departmental staff on September 1, 2026.

The Department is prepared to consider reasonable implementation circumstances, including larger-scale or regional initiatives that may require phased planning or expenditures over more than one fiscal year. The objective will be to preserve accountability for the public safety investment while avoiding an approach that compels municipalities to make hurried or lower-value expenditures simply to meet an artificial year-end deadline.

The Department recognizes the concerns raised by municipalities regarding the potential difference between forecasted and actual policing costs under the new billing framework. The Department had initially intended to establish an annual reconciliation process whereby actual eligible policing costs reported by the RCMP would be compared with the amounts used to establish municipal billings, with any resulting adjustment reflected in the subsequent fiscal year. As the Department has continued to assess the feasibility and administrative complexity of implementing an annual reconciliation process, including the differing budget cycles and timelines of the Province, municipalities, and the RCMP, it has been determined that, at this time, reconciliation will be used solely as an internal evaluation tool to assess the outcomes of the new billing model. Reconciliation will not result in an adjustment to municipal billings in the subsequent fiscal year.

Municipalities will continue to be billed based on the approved annual contribution established under the new billing framework. Any additional eligible policing costs identified through the reconciliation process will be absorbed by the Province and will not be charged to municipalities through a subsequent billing adjustment.

The Department will continue to monitor the results of the new billing framework, including the relationship between forecasted and actual eligible policing costs. This analysis will support the ongoing evaluation of the framework and inform future refinements, as appropriate.
The Department also intends to provide municipalities with regular reporting that supports a clearer understanding of the administration of the framework. This is expected to include information regarding significant staffing changes, resource levels, contract administration and cost details. The Province will continue working with municipal representatives to ensure that the reporting is useful, understandable and proportionate to the administrative requirements

placed on both levels of government.

Five-per-cent Cost Protection and the Five-Year Transition

I appreciate the opportunity to clarify the application of the five-per-cent protection, as the first five years of implementation involve a transitional mechanism that is more nuanced than a uniform five-per-cent limit in every direction.

The transition mechanism is intended to avoid abrupt changes as municipalities move from the former per-officer billing approach to the new service-based and data-informed methodology. Adjustments during the first five years will be calculated in relation to the municipality's contribution in the preceding fiscal year.

The planned transition parameters are:

- in Year 1, a municipality's contribution may decrease by no more than 25 per cent and will not increase;
- in Year 2, the maximum decrease is 20 per cent and the maximum increase is five per cent;
- in Year 3, the maximum decrease is 15 per cent and the maximum increase is five per cent;
- in Year 4, the maximum decrease is 10 per cent and the maximum increase is five per cent; and
- in Year 5, the maximum decrease is five per cent and the maximum increase is five per cent.

Following the five-year transition period, a permanent annual cap of five per cent is intended to apply to increases or decreases in the municipal contribution.

Accordingly, for municipalities concerned about annual increases, the framework is designed so that there will be no increase in the first implementation year and no increase exceeding five per cent in Years 2 through 5, subject to the final terms of the governing agreement. After the transition period, the permanent five-per-cent annual cap will apply.

This framework is designed to provide greater predictability, but it is important to distinguish predictability from a guarantee that policing costs will remain static. The underlying cost of policing may change because of RCMP compensation settlements, inflation, staffing requirements, operational pressures, equipment and technology requirements, federal-provincial cost-sharing arrangements, and other factors affecting the delivery of policing services. The cap is intended to protect municipalities from sudden year-over-year changes in the amount recovered from them under the framework. It does not eliminate the underlying cost pressures facing policing services.

The Province intends to incorporate the transition mechanism and the permanent cap into the written billing and cost-recovery agreements with municipalities. This will provide the formal written clarity requested by NSFM and will ensure that participating municipalities have a common understanding of how the protections are to be applied.

A five-year modelling was undertaken to understand how municipalities would move from the former per-officer approach to the new allocation methodology and to avoid immediate or

disproportionate changes for individual municipalities.

The modelling considered the municipal contribution produced by the new formula, compared that result with the amount determined under the previous approach, and then applied the transition parameters described above. Each year's permitted adjustment is based on the previous year's municipal contribution. The stepped reduction limits allow municipalities that would otherwise experience a significant decrease to move toward the full formula over time, while the maximum annual increase limits protect municipalities whose calculated contribution may rise.

The model will not remain static throughout this period. The Department will administer, monitor and annually recalibrate the framework using updated cost, budget, staffing and allocation information. Recalibration is necessary to ensure that the model continues to reflect changes in policing costs, municipal circumstances, approved resources and the information used in the allocation formula.

The Department will provide NSFM with additional explanatory material on the five-year transition methodology. Municipality-specific projections will continue to be discussed directly with each municipality, as individual results depend on the municipality's allocation factors, approved policing resources, applicable subsidies, shared service costs and the operation of the annual transition cap.

Calculation of Municipal Contributions

The new framework replaces an approach that relied primarily on the number of officers attributed to a municipality. Although officer assignment remains an important factor, officer count alone does not fully reflect the circumstances that affect policing demand or a municipality's capacity to contribute.

For the 2026–27 calculation, population information is derived from the 2021 Census, uniform assessment information is drawn from provincial uniform assessment data as of February 24, 2026, and officer information reflects approved RCMP resources for the 2026–27 fiscal year. The annual billing letter and supporting information provided to each municipality are intended to explain the municipality's estimated contribution and the basis for its calculation. The written agreements will further describe the methodology, including the provincial contribution, allocation factors, treatment of shared services, Crime Severity Index-related support, transition protections and annual reconciliation process. If any municipality wishes to have a more granular breakdown, Public Safety and Security Division will be happy to provide this information.

The Province is committed to implementing the new framework in a manner that is transparent, practical and responsive to legitimate municipal concerns. The one-on-one municipal meetings, the September 16 session and NSFM's present correspondence have identified areas where further clarity will support implementation. That feedback is valuable and will inform the Department's guidance, agreements and ongoing reporting.

The Province and municipalities share responsibility for supporting safe communities, although our respective legislative, financial and operational roles are not identical. The success of this framework will depend on respectful engagement, a clear understanding of those roles and a willingness to work through implementation issues in good faith.

I have asked Department officials to continue working with NSFM and individual municipalities on the matters raised in your letter, including the development of clearer reinvestment guidance, the treatment of transitional reserves, municipality-specific billing information and further explanation of the five-year modelling process.

Thank you again for writing and for NSFM's continued partnership. I welcome the opportunity for continued dialogue as the new framework is implemented and as municipalities develop public safety initiatives suited to the needs of their communities.

Sincerely,



The Honourable Scott Armstrong, M.L.A.
Attorney General and Minister of Justice

c: The Honourable John A. MacDonald, M.L.A., Minister of Municipal Affairs
Hayley Crichton, Executive Director, Public Safety and Security Division