

## 2019 Operating and Capital Budget Highlights

**Residential** rate increased by 6.74 cents to \$1.6874/\$100 of property assessment (4% increase)

**Commercial** rate increased by 12.07 cents to \$4.1557/\$100 of property assessment (3% increase)

**Resource** property rate increase by 6.74 cents to \$1.6874/\$100 of property assessment (4% increase)

**Forest** Taxable (under 50,000 acres) remains unchanged at \$0.25/acre

A combined increase of 1 cent for residential and commercial rates raises \$7,223 in revenue, which is lower than the previous year (\$7,700) due to overall decreased property assessments.

	2018/19	2019/20
Residential Revenue	754,500	778,151
Commercial Revenue	1,011,325	1,021,039
Resource Property Revenue	10,600	10,712
Forest (under 50,000 acres)	175	182
Sewer	177,300	179,676
<b>Total</b>	<b>\$1,952,829</b>	<b>1,989,760</b>

The sewer rates (of which there are 26 different rates according to our bylaw) increased by 2% across all rates and properties to provide a budgeted revenue of **\$179,676**. Sewer rates changed last year for the first time since 1994. According to inflation during this time, the Town absorbed the inflationary increase of 51.3% for this service. These revenues are applied directly to the operation and maintenance of the sewer system.

The approved budget considered service levels, staffing, programming and tax rates. All service levels are to be maintained at the current level, with the potential for increased costs in staffing to ensure high level financial management oversight that has not been in place in the past.

The Town experienced a small surplus of \$53,383 from 2018/19. Half of this amount is brought into this year's operating budget to help balance the budget, with the other half going into the Town's operating reserve fund. The Province of Nova Scotia requires municipal units to have reserve funds to ensure emergency expenditures can be met and maintain financial stability. Having 20% of the operating budget in reserve is a best practice for a healthy reserve fund. This also lessens the need for the Town to depend on long term borrowing and the costs associated with debt as an annual cost. The Town's operating reserve is currently at approximately \$160,000.

### Capital Budget Projects

Funding has been approved for the following capital projects, entirely through Gas Tax, capital reserve, grants, and debt funding:

- Computer software implementation: \$34,000
- Arena energy projects: \$62,000 (carried over from last year as the work was not completed)
- Paving: \$80,000
- Small projects to upgrade the Arena: \$15,450
- Town Hall upgrades: \$30,000

**Town of Oxford  
Tax Rate Summary  
2019/20**

<b>Commercial Rate</b>	0.041557	<b>Residential Rate</b>	0.016874	<b>GRANT IN LIEU</b>
<b>Resource Rate</b>	0.016874			<u>Federal Commercial</u>
<b>Forest Taxable</b>	0.25/acre			Canada Post RCMP Main Street Assmt # 03383172 Assmt # 04507487

Residential Revenue	46,115,400	assmt	778,151
Commercial Revenue	24,569,600	assmt	1,021,039
Resource Property Revenue	634,800	assmt	13,131
Forest (under 50,000 acres)	729	assmt	182
GIL Federal - Commercial	450,200	assmt	18,165
GIL Federal - Residential	234,300	assmt	3,795
Provincial GIL Commercial	221,300	assmt	9,197
Provincial GIL Residential	-	assmt	-
<b>TOTALS</b>	<b>\$72,226,329</b>		<b>\$1,843,659</b>

<b>Commercial Assessment</b>		<b>Residential Assessment</b>
24,569,600		46,115,400
450,200		634,800
221,300		234,300
<b>\$25,241,100</b>		<b>\$46,984,500</b>

**1 cent on Tax Rate:** \$2,524 **\$4,698**

**\$7,223**

Budget 19-20

**REVENUE**

**Tax Revenue**

Residential Tax	778,151
Commercial Tax	1,021,039
Agreement O.F.F.	-
Resource Tax	10,712
Forest (Under 50,000 Acres)	182
Business Occupancy Tax	-
Based on Revenue - Aliant	3,700
Sewer Rates	179,676
Deed Transfer Tax	12,000
<b>Total Taxes</b>	<u>2,005,460</u>

**Grants in Lieu**

Federal Government - Canada Post	2,390
Federal Government - RCMP	21,377
Provincial Government - DNR	15,492
Provincial Government - Liquor Comm	9,197
<b>Total Grants in Lieu</b>	<u>48,456</u>

**Services to Other Governments**

Cumberland County - Fire Protection	57,658
<b>Total Services to Other Governments</b>	<u>57,658</u>

**Own Source Revenue**

Arena - Ice Rentals	48,000
Arena - Fish and Game Show Revenue	2,000
Arena - Sign Rentals	2,000
Arena - Fun Hockey Registrations	1,500
Soccer Program Registrations	1,500
Steve Nash Basketball Registrations	-
Free Skate Program	2,500
Special Program Registrations	500
Community Garden - Grant Funding	1,500
Strawberry Festival Revenue	4,500
Junior NBA	3,000
Heritage Gas Revenue	16,500
Theatre Revenue	2,300
Dog Licences	100
Building Permits	500

Sub Division Plans	-
Fine Revenue	500
Office Rent Water	5,500
Medical Centre Rents	25,000
Probation Office Rent	2,600
Interest on Investments	2,500
Interest on Taxes	20,000
A/R adjustments	-
Tax Certificates	100
Communities in Bloom Revenue	-
Sales of materials	3,000
<b>Total Own Source Revenue</b>	<b>145,600</b>
<b>Unconditional Transfers</b>	
Equalization Grant	178,171
Farm Acreage Grant	2,657
HST Offset Payment	10,000
<b>Total Unconditional Transfers</b>	<b>190,828</b>
<b>Conditional Transfers</b>	
EMO Grant Civic #	1,000
CNTA Grant - VIC	-
Fed Gov Funding - Summer Students	3,470
Comm Enhancement Grant Funding	-
<b>Total Conditional Transfers</b>	<b>4,470</b>
<b>Other Transfers</b>	
Gas Tax Revenue	-
County Funding - Arena	20,000
MPAL Funding Province	15,000
Grants from Prov - Sinkhole Study	-
Grants from Other Organizations	10,000
Transfer from Surplus	26,690
TRANSFER FROM OPERATING RESERVE	-
Transfer From Local Fire Assoc	10,000
<b>Total Other Transfers</b>	<b>81,690</b>
<b>TOTAL REVENUE</b>	<b>2,534,162</b>

## EXPENSE

### General Government

Mayor Honorarium	9,011
Mayor Expenses	2,500
Council Honorariums	25,231
Council Expenses	12,000
Salary - CAO	85,000
Salary - Deputy Clerk	41,100
Salary - Office Staff	40,000
Admin Salaries paid by Water	(52,267)
Legal Fees	5,000
CAO Contracted Services	-
Accounting Contracted Services	35,000
Canada Pension Plan	17,500
Employment Insurance	8,500
Health Plan (Blue Cross)	3,000
Pension - CAO	-
Pension - Employees	18,103
Xmas Bonuses	675
CAO Seminars & Travel	3,000
Audit Fee	15,000
Town Hall Insurance	1,750
Office Postage	3,900
Office Supplies & Advertising	10,000
TownSuite & IT	6,000
Town Hall Janitor & Supplies	4,000
Town Hall Telephones	7,242
Town Hall Electricity	4,210
Town Hall Natural Gas	8,764
Town Hall Water	300
Town Hall Sewer	300
Workplace Wellness	-
Town Hall Maintenance	10,000
Municipal Election	-
Bond Insurance	-
Losses on Appeals/Habitat Subdiv	-
OPH Grant	-
Lion's Club Rental	-
Conferences and Workshops	8,000
Public Official Liability Ins	3,000
Dues - UNSM/FCM/CNTA/POL BD	3,300
Exhibition/Transport Society Grants	1,500

YMCA Grant	-
ORHS Bursary	500
NSCC	5,000
PVSC - Assessment Costs	19,043
Valuation Allowance - Taxes	(1,500)
Bad debts other	-
Interest Town Hall 2013 MFC	1,045
Interest on Backhoe Loan	7,800
Interest Short Term Borrowings	-
Bank Service Charges	6,000
Deficit of Prior Years	-
MFC Int - School Enhancement	1,022
Cash Over/Short	
<b>Total General Government</b>	<b>379,529</b>

**Protective Services - Police**

Admin - Salary	-
Admin - Audit	-
RCMP Contract	508,608
School Crosswalk Guard	8,700
Prosecuting Attorney Fee	-
Corrections	14,966
<b>Total Police</b>	<b>532,274</b>

**Fire**

Admin - Salary	-
Admin - Audit	-
Fire Inspection Cost	-
Firefighters Honorariums/Incentives	14,495
Fire Phones	2,500
Fire Communication System	12,000
Public Fire Protection Charge	115,407
Fire Chief's Convention	3,000
Fire Training	7,500
Fire Hall Lights & Power	4,162
Fire Hall Natural Gas	8,538
Fire Hall Insurance	3,807
Fire Hall Maintenance	5,000
Firefighters Liability Insurance	2,500
Fire Hall Water	110
Fire Hall Sewer	300
Fire Trucks Insurance	3,520
Fire Trucks Fuel	2,600

Fire Trucks Repairs & Maintenance	15,000
Fire Equipment & Supplies	10,000
Fire Equipment Repairs & Maint	2,000
Fire Training Ground Project	-
Fire Truck Pumper/ Tanker	-
Fire B.A. - MFC Interest	418
Fire Truck 2005 MFC Interest	-
Fire Truck 2005 MFC Principal	-
Fire New Hall - MFC Interest	9,971
Interest MFC 2018 B.A.	1,037
<b>Total Fire</b>	<b>223,864</b>

<b>Emergency Management</b>	
REMO	5,476
EMO Expenses	500
EMO SHRU Funding	619
<b>Total Emergency Management</b>	<b>6,595</b>

<b>Other Protective Services</b>	
Building Inspection	7,000
Animal Control	1,000
Other Protective Services	-
<b>Total Other Protective Services</b>	<b>8,000</b>

<b>Transportation Services</b>	
Salary - PW Supervisor	30,000
Labour - PW	120,000
Summer Students	-
Supervisor Phone	1,638
Town Truck	9,000
Supervisor Truck Allow	-
Loader and Plow	2,000
Generator	60
Tractor	7,000
Backhoe Lease Etc	8,299
Roller	-
Air Compressor	-
Salt Truck	5,000
Small Tools & Equipment	5,000
OPH Insurance	161
OPH Expenses	270
OPH Taxes	2,277

Town Garage Insurance	396
Town Garage Fuel (Wood)	1,500
Town Garage Maintenance	1,500
Town Garage Phone	258
Town Garage Water	-
Town Garage Electricity	4,000
Workers Compensation	10,000
Liability Insurance	12,800
Diesel	13,000
Gasoline	9,000
Oxygen	-
Sundry	1,100
Clothing	1,200
Health and Safety	5,000
Salt	15,000
Road Repairs	-
Street Maintenance	25,000
Street Lighting	6,500
Street Lights Reim back to Cap Res	-
Main Street Phase 2 - MFC Int	4,392
Main Street 2008 MFC Interest	-
Main Street 2008 MFC Principal	-
Capital from Revenue Salt Shed	-
Loader 2013	671
Paving 2017	-
Paving/Sidewalks 2016-MFC Interest	6,191
Sidewalks - 2014	-
Salt Truck 2016 - MFC Interest	1,161
Honda Snowblower	-
<b>Total Transportation</b>	<b>309,374</b>

### Environmental Health Services

Sewer Admin Supervisor	18,000
Sewer Other Labour	24,000
Sewer Safety Equipment	2,000
Sewer Maintenance	6,000
Sewer Power	30,000
Sewer Lagoon MFC Interest	643
Sewer Lagoon MFC Principal	-
Transfer Station Contract (FERO)	95,000
Tip Fees	20,000
<b>Total Environmental Health</b>	<b>195,643</b>

## Public Health & Environmental Devel

Medical Centre	30,300
Deficit Regional Housing Authority	19,100
Planning - Town of Amherst	16,000
Interest Medical Centre 2013 MFC	1,608
Lease Natural Gas Boiler Med Cent	3,750
Tree Expense/Trail Reserve	5,000
Community Eco Dev/Tourism	27,800
Cumberland Business Connector	8,100
Communities in Bloom	5,800
<b>Total Public Health and Envir Dev</b>	<b>117,458</b>

## Recreation and Cultural - Arena

Arena Labour	58,700
Arena Telephone	616
Arena Electricity	45,192
Arena Maintenance	35,000
Lease Natural Gas Boiler Arena	7,580
Arena Natural Gas	7,009
Arena Water	2,242
Arena Sewer	300
Arena Insurance	1,598
Arena Maintenance - Energy Upgrades	-
Arena 2008 MFC Interest	-
Arena Dressing Room 2013 MFC Int.	107
Arena 2013 MFC Interest	1,528
Arena Chiller - MFC Int	562
Arena BAS 2018 MFC Interest	1,883
<b>Total Arena</b>	<b>162,316</b>

## Fields and Library

Xmas Lights	1,500
Tennis Courts	-
Tennis Courts	-
Ballfield	3,000
Skateboard Park	-
Mural Lights	500
Library Expense	10,500
Regional Library Board Transfer	7,680
<b>Total Fields and Library</b>	<b>23,180</b>

## Theatre

Theatre Movies	-
Theatre Telephone	-
Theatre Electricity	2,811
Theatre Expense	200
Theatre Maintenance	1,500
Theatre Natural Gas	4,500
Theatre Water	300
Theatre Sewer	300
Theatre Property Tax	1,966
Theatre Insurance	400
<b>Total Theatre</b>	<b>11,977</b>

<b>Recreation</b>	
Recreation Community Garden Project	1,000
Recreation Co-ord Salary	33,000
Recreation Co-ord Travel	1,200
Recreation Summer Students	8,500
Recreation Office Supplies	-
Recreation Postage	1,800
Recreation Advertising	-
Recreation Telephone	491
Recreation - Strawberry Festival	2,500
Recreation - Summer Soccer Program	1,000
Recreation - Tennis Program	100
Recreation - General Programs	12,000
<b>Total Recreation</b>	<b>61,591</b>

<b>Fiscal Services</b>	
MFC Principal - 2011 School Enhance	10,000
MFC Principal - 2016 Breathing App	3,200
MFC Principal - 2013 Fire Hall	69,700
MFC Principal - 2013 Med Cent	5,000
MFC Principal - 2011 Main Phase 2	43,000
MFC Principal - 2016 Paving/Salt Tr	47,500
MFC Principal - 2013 Town Hall	7,100
MFC Principal - 2013 Arena	10,200
MFC Principal - 2011 Arena Chiller	5,500
MFC Principal - 2014 Loader	30,200
MFC Principal - 2014 Fire Hall #2	18,800
MFC Principal - 2014 Arena	4,800
MFC Principal - 2018 Arena BAS & Fire BA	13,600
Backhoe lease principal	9,979
Interest ST Borrowings	-

Bank Service Charges	-
Debenture Discount	-
Assessment Costs	-
Capital expenditures from revenue	-
Transfer to Reserves	-
Deficit of Prior Years	-
Valuation Allowance	-
District School Board	223,782
<b>Total Fiscal Services</b>	<u>502,361</u>
<b>TOTAL EXPENSE</b>	<u>2,534,162</u>
<b>NET INCOME</b>	<u><u>(0)</u></u>

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# Town of Oxford Capital Budget 2019-20

<u>General</u>	<u>Cost</u>	<u>Operations</u>	<u>Cap Res</u>	<u>Gas Tax</u>	<u>Prov Grants</u>	<u>County Grant</u>	<u>Debt</u>	<u>Depreciation</u>
Town Suite Software	34,000		14,000		20,000			
	12,000 budgeted 18/19 and not used						30,000	
Town Hall Upgrades								
Arena Energy Projects	62,000						62,000	
Paving	80,000			80,000				
Arena Small Projects	16,450					20,000		
puck boards		8,200						
stall doors		500						
rubber matting		1,500						
ceiling tape		9,800						
	<u>192,450</u>	<u>-</u>	<u>14,000</u>	<u>80,000</u>	<u>20,000</u>	<u>20,000</u>	<u>92,000</u>	<u>-</u>
<u>Water Utility</u>								
Black River Crossing	220,000							220,000
Pugwash Rd. Reservoir	15,000							15,000
Main Street Renewal	205,000			102,500	102,500			
	<u>440,000</u>	<u>-</u>	<u>-</u>	<u>102,500</u>	<u>102,500</u>	<u>-</u>	<u>-</u>	<u>235,000</u>