
Town of Oxford

Operating and Capital Budget Report

2026/2027





105 Lower Main Street., Oxford.
Nova Scotia B0M 1P0
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TAX RATES (2026/27)

2026-27 Residential Tax Rate: \$1.8857 per \$100 of assessment
2026-27 Commercial Tax Rate: \$4.5158 per \$100 of assessment

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.



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SEWER RATES (2026/2027)

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 (2026/27)

The Town of Oxford is governed by regulations and rates that have been approved by the Nova Scotia Utility Review Board.

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.

Effective for water supplied on and after 1 April 2026

Rates

Base Charges	Quarterly Rate
Unmetered (based on 15,000 imp. gal. per quarter)	149.08

Size of Meter	
5/8"	107.00
3/4"	157.30
1"	257.91
1.5"	509.43
2"	811.25
3"	1,616.11
4"	2,521.58
6"	5,036.78

Consumption Rate (per 1000 Imp. Gallons)
\$2.81 per 1000 Imp. Gallons

Minimum Bill

The minimum bill shall be the Base Charge.



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General Operating Fund

Inflation using CPI from previous year 1.023 1.021

Revenues for General Operating Fund	Budget 2025/26	Year End 2025/26 (unaudited)	Approved Budget for 2026/27
<i>Res Tax Rate</i>	0.017874		0.01885707
<i>Comm Tax Rate</i>	0.042804		0.04515822
<i>Residential taxable Values</i>	66,899,200		72,051,800
<i>Commercial taxable Values</i>	32,303,500		39,384,200
<i>Resource Taxable</i>	1,545,900		2,032,000

Tax Revenue

Residential Tax	1,195,756	1,193,595	1,358,686
Commercial Tax	1,382,719	1,382,719	1,778,520
New Build Rebates & Debt Relief	Moved to an Expense Account		
Resource Tax	27,631	27,631	38,318
Forest (Under 50,000 Acres)	174	174	174
Based on Revenue - Aliant	1,887	1,555	1,800
Sewer Rates	208,241	207,946	207,946
Deed Transfer Tax	75,000	144,246	93,176

Total Taxes

2,891,409 2,957,867 3,478,620

Percentage of total revenues

84%

86%

Grants in Lieu

Federal Government - Canada Post	3,689	3,689	3,974
Federal Government - RCMP	24,285	24,285	25,169
Provincial Government - DNR	15,615	15,615	15,774
Provincial Government - Liquor Comm	19,865	19,866	20,208

Total Grants in Lieu

63,454 63,455 65,124

Percentage of total revenues

2%

2%

Services to Other Governments

Cumberland County - Fire Protection	120,000	75,000	76,575
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Total Services to Other Governments

120,000 75,000 76,575

Percentage of total revenues

4%

2%



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Revenues for General Operating Fund	Budget 2025/26	Year End 2025/26 (unaudited)	Approved Budget for 2026/27
Own Source Revenue			
Recreation Revenues	4,000	11,726	13,000
Arena Lease-payment	6,897	11,157	10,030
Eastward Energy Gas Revenue & Permits	21,687	23,002	23,002
Theatre Revenue	4,000	15,060	12,000
Dog Licenses	100	150	110
Building Permits	2,000	1,469	2,042
Fine Revenue	732	235	500
Office Rent Water	6,190	6,190	6,320
Medical Centre Rents	22,005	21,850	22,553
Probation Office Rent	2,745	2,745	2,803
Interest on Taxes	20,835	23,427	21,272
Tax Certificates & Certificate of Sales	3,000	2,900	3,063
Sales of materials	4,055	8,726	4,140
Total Own Source Revenue	98,246	128,637	120,834
<i>Percentage of total revenues</i>	<i>3%</i>		<i>3%</i>
Unconditional Transfers			
Municipal Financial Capacity Grant	198,592	198,592	198,592
Farm Acreage Grant	3,210	3,210	3,210
HST Offset Payment	300	10,794	15,000
Total Unconditional Transfers	202,102	212,596	216,802
<i>Percentage of total revenues</i>	<i>6%</i>		<i>5%</i>
Other Transfers			
EMO Grant Civic #	1,000	1,000	1,000
Fed Gov Funding - Summer Students	2,378	2,378	2,599
MPAL Funding Province	27,015	25,000	27,015
Grants Prov & Other Org for Operation	3,000	13,960	32,480
Transfer From Local Fire Assoc	0	20,140	9,860
Interest CRA refunds		25	
Total Other Transfers	36,394	62,503	72,955
<i>Percentage of total revenues</i>	<i>1%</i>		<i>2%</i>



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Revenues for General Operating Fund	Budget 2025/26	Year End 2025/26 (unaudited)	Approved Budget for 2026/27
Total General Operating Revenues	3,411,604	3,500,058	4,030,910



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General Operating Fund

Inflation using CPI from previous year 2.3% 2.1%

Expenditures for General Operating Fund	Approved Budget 2025/26	Year End 2025/26 (unaudited)	Approved 2026/27 budget
General Administration			
Mayor Honorarium	12,720	12,788	12,987
Mayor Expenses	1,084	882	1,107
Council Honorariums	50,332	50,332	51,389
Council Expenses	3,069	642	3,133
Salary - CAO	70,191	80,701	96,479
Salary - Accountant	59,207	66,617	79,160
Salary - Office Staff	92,778	92,190	94,732
Admin Salaries paid by Water	-66,653	-71,852	-81,111
Legal Fees	21,600	9,688	17,053
CAO Contracted Services	6,083	3,825	6,211
Accounting Contracted Services	18,088	5,338	30,000
CPP paid by employer	27,126	27,123	34,342
EI Paid by employer	9,754	10,689	12,409
Health Plan paid by employer	16,064	16,140	21,955
Pension Plan paid by employer	28,837	24,523	32,559
Administration Appreciation Bonus	984	1,250	1,250
Travel, Seminars and Professional Development	7,934	6,483	4,100
Audit Fee	13,569	16,529	28,700
Town Hall Insurance	5,046	5,251	5,152
Office Postage	5,236	5,473	5,588
Office Supplies & Advertising	9,629	12,158	12,053
IT software, support and apps	11,598	16,783	20,000
Town Hall Janitor & Supplies	7,628	7,307	9,664
Town Hall Telephones	4,584	5,223	5,022
Town Hall Electricity	4,331	4,506	4,601
Town Hall Natural Gas	6,585	7,085	7,446
Town Hall Water	578	582	590
Town Hall Sewer	325	325	325
Workplace Wellness	1,437	719	1,467



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	Approved Budget 2025/26	Year End 2025/26 (unaudited)	Approved 2026/27 budget
Expenditures for General Operating Fund			
General Administration continued			
Town Hall Maintenance	8,490	8,194	3,160
Office Expense Paid to Water	-19,299	-21,609	-31,083
Municipal Election	10,000		0
Public Official Liability Ins	3,346	3,408	3,416
Dues - AMANS/FCM/CNTA/POL BD	5,637	5,745	5,756
Tax Rebates for Phase in Agreements- (moved from Revenue)	84,528	84,528	79,508
Sponsorship for Cumberland Co Exhibition	750	750	750
Tax relief for non-profits	4,098	4,077	306,778
Grant for Oxford Community Center	40,000	40,000	40,000
Bursary OREC	2,000	2,000	2,000
PVSC - Assessment Costs	19,328	19,329	20,879
Valuation Allowance - Taxes	12,000	10,200	12,000
Bank Service Charges	6,439	6,239	6,575
Credit Card Fees & Interest	394	96	402
Total for General Administration	607,453	582,256	968,502
Percentage of total budget	17.8%	16.1%	24.0%



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Expenditures for General Operating Fund	Approved Budget 2025/26	Year End 2025/26 (unaudited)	Approved 2026/27 budget
Protective Services - Police			
RCMP Contract	610,538	636,632	658,494
School Crosswalk Guard	10,626	9,791	12,466
Total Police	621,164	646,422	670,960
<i>Percentage of total budget</i>	<i>18.2%</i>	<i>17.9%</i>	<i>16.6%</i>
Protective Services - Fire Department			
Fire Inspection Cost	Moved to Other Protective Services		
Firefighters Honorariums/Incentives	21,730	19,924	22,186
Fire Phones	2,104	2,432	2,472
Fire Communication System	5,461	7,657	8,136
Public Fire Protection Charge	184,057	182,599	216,787
Fire Chief's Convention	3,593	3,546	3,668
Fire Training	4,664	3,235	4,762
Fire Hall Lights & Power	6,817	7,074	7,223
Fire Hall Natural Gas	9,092	9,933	10,600
Fire Hall Insurance	1,705	1,733	1,769
Fire Hall Maintenance	8,609	7,406	10,113
Firefighters Liability Insurance	10,283	10,555	11,216
Fire Hall Water	548	508	559
Fire Hall Sewer	325	325	325
Fire Trucks Insurance	7,177	10,676	10,900
Fire Trucks Fuel	7,119	5,482	7,268
Fire Trucks Repairs & Maintenance	10,000	22,866	10,210
Fire Equipment & Supplies	16,651	12,299	17,001
Fire Equipment Repairs & Maint	11,799	7,784	12,046
Fire B.A. - MFC Interest	131	131	53
INTEREST 2024 Fire Truck CX 44-A-1	32,762	32,762	29,634
Total for Fire Department	344,627	348,927	386,930
<i>Percentage of total budget</i>	<i>10.1%</i>	<i>9.7%</i>	<i>9.6%</i>



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Expenditures for General Operating Fund	Approved Budget 2025/26	Year End 2025/26 (unaudited)	Approved 2026/27 budget
Emergency Management			
Regional Emergency Mgmt. Officer	4,809	4,523	4,910
EMO Grant for Fire Dept 2025-2027 spends		20,140	9,860
Emergency Measures Expenses	648	883	1,000
Special Hazard Response Unit	708	608	723
Total for Emergency Management	6,165	26,153	16,493
<i>Percentage of total budget</i>	<i>0.2%</i>	<i>0.7%</i>	<i>0.4%</i>
Other Protective Services			
Building Inspection Officer	7,161	7,000	7,311
Animal Control	229	0	234
Fire Inspection Costs (moved from Fire Dept)	7,000	-1,000	7,000
Traffic Lights & Signs	10,000	8,856	500
Bylaw Officer (moved from CAO Contracted)	15,000	11,849	15,928
Total Other Protective Services	39,390	26,705	30,973
<i>Percentage of total budget</i>	<i>1.2%</i>	<i>0.7%</i>	<i>0.8%</i>
TOTAL PROTECTIVE SERVICES	1,011,346	1,048,208	1,105,356
<i>Percentage of total budget</i>	<i>29.6%</i>	<i>29.0%</i>	<i>27.4%</i>



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Expenditures for General Operating Fund	Approved Budget 2025/26	Year End 2025/26 (unaudited)	Approved 2026/27 budget
Transportation Services			
Salary - PW Supervisor	41,100	40,969	46,374
Labor - PW	162,128	156,968	188,515
Supervisor Phone	1,079	426	432
Town Truck & Van	8,216	8,438	8,389
Loaders and Plow #624 & 544	20,670	24,184	24,691
Kubota Lease & 2013 Trackless	8,002	26,471	27,027
Backhoe	5,115	5,821	5,943
Salt Truck/ Dump Truck	15,084	34,814	35,488
Equipment and Small Tools & Shop supplies	19,808	13,472	20,224
OPH Insurance	0	633	0
Town Garage Insurance	4,635	4,706	4,805
Town Garage Fuel (Wood)	2,859	2,960	3,022
Town Garage (2 Buildings) Maintenance	7,050	2,217	2,190
Town Garage Phone	1,685	1,382	1,529
Town Garage Electricity	4,933	5,520	5,636
Workers Compensation	13,015	15,225	16,401
Liability Insurance	21,550	21,675	22,130
Diesel	13,562	13,219	16,952
Gasoline & Oil	18,085	16,785	22,606
Public Works Clothing Allowance	4,500	4,011	4,595
Health and Safety/ Professional Development	9,923	19,714	20,015
Traffic Control- (moved from Street Mt)	2,657	20,552	25,984
Salt	44,954	77,323	61,021
Subcontracts/Rentals- (moved from Street Mt)	40,458	92,703	60,000
Street Maintenance	55,592	67,567	65,405
Contracted Street Repair & MT- (moved from Street Mt)	11,388	19,456	19,865
Street Lighting	7,849	7,899	8,065
Paving/Sidewalks 2016-MFC Interest	1,635	1,635	1,669
Salt Truck 2016 - MFC Interest	307	307	313
Total Transportation Services	547,837	707,052	719,287
Percentage of total budget	16.1%	20.2%	17.8%



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Expenditures for General Operating Fund	Approved Budget 2025/26	Year End 2025/26 (unaudited)	Approved 2026/27 budget
Environmental Health Services			
Sewer Admin Supervisor	3,977	3,965	4,488
Sewer Other Labor	12,099	11,714	14,068
Sewer Maintenance	39,027	65,969	60,966
Sewer Power	43,946	43,218	44,594
Transfer Site Payroll- (was transfer site)	28,506	31,483	44,088
Transfer Site monitoring & Misc. (moved from transfer site)	49,819	43,278	30,315
Transfer Site Pick Up FERO (moved from transfer site)	62,107	59,286	65,989
Transfer Site Tipping Fees GFL	37,501	31,966	38,288
Total Environmental Health Services	276,982	290,880	302,795
<i>Percentage of total budget</i>	<i>8.1%</i>	<i>8.3%</i>	<i>7.5%</i>
Public Health & Environmental Development			
Medical Centre	33,286	34,023	37,497
Planning - Town of Amherst	16,577	15,579	16,925
Tree Removal	7,539	6,048	7,698
Total Public Health and Environmental Development	57,402	55,650	62,120
<i>Percentage of total budget</i>	<i>1.7%</i>	<i>1.6%</i>	<i>1.5%</i>
TOTAL Health & Environmental Development Services	334,384	346,530	364,915
<i>Percentage of total budget</i>	<i>9.8%</i>	<i>9.9%</i>	<i>9.1%</i>



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Expenditures for General Operating Fund	Approved Budget 2025/26	Year End 2025/26 (unaudited)	Approved 2026/27 budget
<i>Recreation and Cultural</i>			
Arena Expenses			
Arena Telephone	564	696	712
Arena Electricity	45,675	46,988	47,974
Arena Maintenance	2,287	4,678	2,335
Arena Natural Gas	7,935	9,175	9,651
Arena Water	3,163	2,918	3,229
Arena Sewer	325	325	325
Arena Insurance	9,817	10,240	10,023
Arena Automation MFC Nov 18 Int	960	753	553
Total Arena Expenses	70,726	75,772	74,803
Percentage of total budget	2.1%	2.2%	1.9%
Fields and Library			
Festive Décor	7,173	5,797	2,323
Sports Fields, Parks, Tennis Courts	16,237	10,002	5,000
Trails	4,500	5,953	6,078
Mural Lights	689	735	750
Library Expense	13,002	14,536	15,933
Regional Library Board Transfer	13,079	10,335	10,336
Total Fields and Library	54,680	47,358	40,420
Percentage of total budget	1.6%	1.4%	1.0%



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Expenditures for General Operating Fund	Approved Budget 2025/26	Year End 2025/26 (unaudited)	Approved 2026/27 budget
Theatre			
Theatre Electricity	1,788	1,622	1,191
Theatre Maintenance	7,450	18,498	13,500
Theatre Natural Gas	6,112	5,554	5,932
Theatre Water	348	375	403
Theatre Sewer	325	325	325
Theatre Property Tax	3,009	2,714	2,885
Theatre Insurance	1,702	1,799	1,837
Total Theatre	20,734	30,888	26,073
<i>Percentage of total budget</i>	0.6%	0.9%	0.6%
Recreation			
Recreation Community Garden Project	4,190	216	0
MPAL Salary	39,585	43,491	47,739
MPAL Travel	1,819	2,207	2,484
Recreation Summer Students	4,396	4,526	4,760
Recreation Postage/office supplies	2,309	4,612	4,737
Recreation Telephone	241	745	246
Recreation - Misc.	4,000	9,414	9,730
Recreation - Grant Expenditures	3,000	1,558	1,591
Total Recreation	59,541	66,768	71,286
<i>Percentage of total budget</i>	1.7%	1.9%	1.8%
Total Recreation and Cultural	205,680	220,785	212,582
<i>Percentage of total budget</i>	6.0%	6.3%	5.3%



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Expenditures for General Operating Fund	Approved Budget 2025/26	Year End 2025/26 (unaudited)	Approved 2026/27 budget
Fiscal Services			
MFC Principal - 2016 Breathing App	3,200	3,200	3,200
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	90,000	90,000
Transfer to Reserves	264,322	154,646	197,442
District School Board	293,682	293,682	315,926
Total Fiscal Services	704,904	595,228	660,268
<i>Percentage of total budget</i>	<i>21%</i>	<i>17.0%</i>	<i>16.4%</i>
Total Expenditures for General Operations	3,411,605	3,500,058	4,030,911
Total Revenue for General Operations	3,411,604	3,500,058	4,030,910
Balanced Budget	0	0	0



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Town of Oxford Water Operating

REVENUES for Water Operating	Approved Budget 2025/26	Year End 2025/26 (unaudited)	Approved Budget 2026/27
Water Revenue			
Metered Water/Base Charge	207,161	223,434	239,615
Metered Water/Consumption	50,154	46,882	58,011
Metered Water/O.F.F. Base Charge	32,763	34,235	37,895
Metered Water/O.F.F. Consumption	327,586	249,329	378,906
Total Metered Sales	617,664	553,880	714,427
<i>Percentage of Total Revenue</i>	75%	74%	76%
Flat Rate Sales	13,379	10,704	5,000
Public Fire Protection	184,057	182,599	216,787
Sale of Services	2,550	1,700	2,000
Sprinkler Service	400	200	200
Interest on O/S Arrears	3,500	2,934	3,000
Amortization of deferred contribution			
Total Other Sales	203,886	198,137	226,987
<i>Percentage of Total Revenue</i>	25%	26%	24%
Total Revenues for Water Operating	821,550	752,017	941,414



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Expenditures for Water Operating	Approved Budget for 2025/26	Year End 2025/26 (unaudited)	Approved Budget for 2026/27
Source, Power and Pumping (Wells & pumps)			
P&P Supervisor Salary	21,213	21,145	23,935
P&P Power	72,633	73,454	81,720
P&P Labor	5,275	5,275	5,433
P&P Repairs and Maintenance	74,499	75,723	53,806
Total Source, Power and Pumping	173,620	175,597	164,894
<i>Percentage of Total Expenditures</i>	<i>21%</i>	<i>22%</i>	<i>18%</i>
Treatment			
Treatment Insurance property	477	337	344
Treatment Chemicals & Testing	41,442	31,875	32,563
Treatment Power	6,125	5,942	6,306
Treatment Labor	9,147	9,147	9,421
Treatment Maintenance	35,797	20,151	37,833
Total Treatment	92,988	67,452	86,469
<i>Percentage of Total Expenditures</i>	<i>11%</i>	<i>9%</i>	<i>9%</i>
Transmission and Distribution			
T&D Meters	6,294	14,089	0
T&D Labor	53,332	51,177	63,928
T&D Maintenance & Services	31,836	67,444	48,621
Lead Sampling	3,039		3,130
T & D Hydrants	4,500	4,853	4,954
Cross connection Control program	15,299		15,758
Total Transmission and Distribution	114,300	137,563	136,392
<i>Percentage of Total Expenditures</i>	<i>14%</i>	<i>18%</i>	<i>14%</i>



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Expenditure for Water Operating	Approved Budget for 2025/26	Year End 2025/26 (unaudited)	Approved Budget for 2026/27
Administration			
Admin Salaries	66,653	71,852	81,111
Admin CPP	9,337	9,333	10,749
Admin EI	3,367	3,658	3,855
Admin Pension	11,315	9,631	12,774
Admin Health Plan	4,466	4,499	6,582
Admin WCB	4,372	5,102	4,345
Admin Rentals	6,190	6,190	6,320
Special Services / Regulatory Fees	21,213	12,923	1,651
Admin Office Expense	34,709	21,609	31,083
Admin Audit Fee	5,850	7,084	12,300
Admin Bank Charges	561	222	166
Valuation expense	3,376	3,376	3,477
Total Administration	171,409	163,410	174,414
<i>Percentage of Total Expenditures</i>	21%	21%	19%
Fiscal			
Depreciation	159,132	131,630	171,207
Town Taxes	19,400	19,389	20,467
MFC Interest 2016 Water Upgrades	2,098	1,758	1,078
MFC Duke Street Interest	12,131	12,013	11,739
MFC Principal Watermain Upgrades	43,000	43,000	43,000
MFC Principal 2021 Watermain Duke St	30,755	30,755	30,755
Amortization of debenture discount	1,000	1,000	1,000
Capital out of Revenue for capital projects	1,717		100,000
Total Fiscal	269,233	239,545	379,246
<i>Percentage of Total Expenditures</i>	33%	31%	40%
Total Expenditures for Water Operating	821,550	783,567	941,414
Surplus / (Deficit)	(0)	(31,550)	0



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General Capital Spends for 2026/27	
Update Asset Management Plan	4,000
Town Hall-Pointing of Bricks and sign for front of building & sign	75,000
Capitol Theatre (heat pump) dependent on grant	20,857
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 Reservoir	1,272,844
Truck for Plowing	100,000
Roof for the Arena	100,000
Plow for backhoe	31,703
Salter and Blower for Trackless	30,000
Sweeper & Bush pull for Trackless	10,000
Hut for Transfer Site	7,000
Waste Water Pump	10,000
Culvert for Birchwood Road	40,000
Storm Drain addition Little River Rd Ballfield entrance	30,000
Gate for Lagoons	20,000
Assist Minor Ball with purchases of bleachers for ball field	4,000
Total for General Capital Spends 2026/27	1,755,405
Water Capital Spends for 2026/27	
Replace pipe in Water Treatment Plant	10,000
Replacement of Water meters	400,000
Fence for Wells	23,500
Total for Water Capital Spends 2026/27	433,500
Total Capital Projects (General & Water)	2,188,905
Funding for Capital Projects (General & Water)2026/27	
Reserve for General Capital	272,132
Water Capital Reserve	33,500
Prov Grant (GRID)for Design plans - received	636,422
Other Grants for Design plans \$209,091, Heat pump \$10,429- In process	219,520
Rescope Prov Grants from previous years PCAP (Design Plans) & MGCG (for water meters)	241,062
Loan from MFC for design plans, truck, arena roof	559,063
Loan from MFC for design plans (water) and meter replacment	227,206
Total Funding for Capital Projects (General & Water)	2,188,905