

County of Oxford (General Levy including Water and Wastewater)
2026 BUDGET FOR PSAB

	2026 APPROVED BUDGET	PRINCIPAL DEBT REPAYMENT (1)	AREA MUNICIPAL DEBT REPAYMENTS (2)	CAPITAL	DEBENTURE PROCEEDS	TRANSFERS TO/FROM SURPLUS (3)	AMORTIZATION ACCRETION (4)	2026 PSAB BUDGET
REVENUES								
PROPERTY TAXATION	(2,399,800)	-	-	-	-	-	-	(2,399,800)
GENERAL REVENUES	(39,115,439)	-	6,637,022	-	-	(3,727,100)	-	(36,205,517)
GRANTS AND GOVERNMENT TRANSFERS	(78,504,089)	-	-	-	-	-	-	(78,504,089)
WATER AND WASTEWATER RATES	(49,727,992)	-	-	-	-	-	-	(49,727,992)
RESERVE REVENUES	(7,527,528)	-	-	-	-	4,713,788	-	(2,813,740)
INTERDEPARTMENTAL RECOVERIES	(27,356,897)	-	-	-	-	-	-	(27,356,897)
CAPITAL REVENUES	(125,676,103)	-	-	-	11,778,984	78,530,571	-	(35,366,548)
TOTAL REVENUES	(330,307,848)	-	6,637,022	-	11,778,984	79,517,259	-	(232,374,583)
EXPENSES								
SALARIES AND BENEFITS	95,030,302	-	-	-	-	-	-	95,030,302
OPERATING EXPENSES	32,945,514	-	-	-	-	-	-	32,945,514
CONTRACTED SERVICES	35,588,878	-	-	-	-	-	-	35,588,878
EXTERNAL TRANSFERS	53,922,903	-	-	-	-	-	-	53,922,903
DEBT REPAYMENT	11,516,365	(3,755,224)	(6,637,022)	-	-	-	-	1,124,119
CAPITAL EXPENSES	127,146,540	-	-	(133,390,512)	-	6,613,972	24,164,176	24,534,176
RESERVE TRANSFERS	45,076,730	-	-	-	-	(42,842,286)	-	2,234,444
INTERDEPARTMENTAL CHARGES	25,558,407	-	-	-	-	-	-	25,558,407
TOTAL EXPENSES	426,785,639	(3,755,224)	(6,637,022)	(133,390,512)	-	(36,228,314)	24,164,176	270,938,743
TOTAL PROGRAM SURPLUS (DEFICIT)	202,757	-	-	-	-	(202,757)	-	-
TOTAL	96,680,548	(3,755,224)	-	(133,390,512)	11,778,984	43,086,188	24,164,176	38,564,160

1. Principal debt repayment for County debt
2. This represents the repayment of the local area municipalities debt
3. This represents the transfers to and from Reserves and Reserve Funds (excluding gas tax and development charge reserves)
4. Estimated based on 2024 actual amortization