

# 1998 FINANCIAL INFORMATION RETURN

**MUNICIPAL CODE: 32000**

**MUNICIPALITY OF: Oxford Co**

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1998.

Municipality

Oxford Co

		Total Revenue	Upper Tier Purposes	School Board Purposes	Own Purpose
		1	2	3	4
		\$	\$	\$	\$
TAXATION					
Taxation from schedule 2LTxx or requisitions from schedule 2UT	1	29,259,937	-	-	29,259,937
Direct water billings on ratepayers -- own municipality	2	6,294,836	-		6,294,836
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	2,497,992	-		2,497,992
-- other municipalities	5	-	-		-
Subtotal	6	38,052,765	-	-	38,052,765
PAYMENTS IN LIEU OF TAXATION					
Canada	7	-	-	-	-
Canada Enterprises	8	-	-	-	-
Ontario	9				
The Municipal Tax Assistance Act					
The Municipal Act, section 157					
Other	11	-	-		-
Ontario Enterprises	12				
Ontario Housing Corporation					
Ontario Hydro					
Liquor Control Board of Ontario	14	-	-	-	-
Other	15	-	-	-	-
Municipal enterprises	16	11,468	-	-	11,468
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	11,468	-	-	11,468
ONTARIO NON-SPECIFIC GRANTS					
Community Reinvestment Fund	62	2,354,000			2,354,000
Special Transition Assistance	63	375,685			375,685
Special Circumstances Fund	64	-			-
Municipal Restructuring Fund	65	-			-
.....	61	-			-
Subtotal	69	2,729,685			2,729,685
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	44,174,658			44,174,658
Canada specific grants	30	29,870			29,870
Other municipalities - grants and fees	31	738,113			738,113
Fees and service charges	32	7,364,846			7,364,846
Subtotal	33	52,307,487			52,307,487
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	-	-	-	-
Rents, concessions and franchises	36	437,003			437,003
Fines	37	875,000			875,000
Penalties and interest on taxes	38	-			-
Investment income - from own funds	39	-			-
- other	40	822,853			822,853
Donations	70	21,834			21,834
Sales of publications, equipment, etc	42	5,303			5,303
Contributions from capital fund	43	403,441			403,441
Contributions from reserves and reserve funds	44	3,420,471			3,420,471
Contributions from non-consolidated entities	45	-			-
--	46	-			-
--	47	-			-
--	48	-			-
Subtotal	50	5,985,905	-	-	5,985,905
TOTAL REVENUE	51	99,087,310	-	-	99,087,310





ANALYSIS OF TAXATION -  
SCHOOL BOARDS

For the year ended December 31, 1998.

Municipality

Oxford Co
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Distribution by Purpose						
Tax Band	Tax Rate	Total	English Language Public DSB	French Language Public DSB	English Language Catholic DSB	French Language Catholic DSB
1	2	3	4	5	6	7
Residential / Multi Residential/ Farmland/Managed Forest						
Residential and Farm - general	0.460000	-	-	-	-	-
- farmland pending development -	0.460000	-	-	-	-	-
- farmland pending development -	0.460000	-	-	-	-	-
Multi-residential -general	0.460000	-	-	-	-	-
- farmland pending development -	-	-	-	-	-	-
- farmland pending development -	-	-	-	-	-	-
Farmland	0.115000	-	-	-	-	-
Managed Forest	0.115000	-	-	-	-	-
---	-	-	-	-	-	-
Subtotal Residential /MR/ F/MF	-	-	-	-	-	-
Subtotal Commercial		-	-	-	-	-
Subtotal Industrial		-	-	-	-	-
Pipeline	-	-	-	-	-	-
Other	-	-	-	-	-	-
Supplementary Taxes		-	-	-	-	-
Subtotal levied by tax rate		-	-	-	-	-
Railway rights-of-way		-	-	-	-	-
Utility transmission / distribution corridor		-	-	-	-	-
---		-	-	-	-	-
Subtotal special charges on tax bills		-	-	-	-	-
Total school board purposes		-	-	-	-	-

## ANALYSIS OF UPPER TIER LEVIES AND DIRECT CHARGES

For the year ended December 31, 1998.

Municipality

## Oxford Co

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ANALYSIS OF UPPER TIER LEVIES  
AND DIRECT CHARGES

For the year ended December 31, 1998.

Municipality

Oxford Co

		LEVIES ON SUPPORTING MUNICIPALITIES								DIRECT BILLINGS ON RATEPAYERS				
Municipalities which support the upper tier	Municipal Code	levy for general purposes *	levies for special purposes (please specify					Payments in lieu of taxes	share of supplementary taxes	total levies	water service charges		sewer service charges	
											residences	all other properties	residences	all other properties
			3 \$	4 \$	5 \$	6 \$	17 \$				22 \$	9 \$	10 \$	11 \$
	36													
	37													
	38													
	39													
	40													
	41													
	42													
	43													
	44													
	45													
	46													
	Total 47	53,087,516	1,706,510	2,618,370	-	-	-	554,980	552,498	58,519,874	7,287,258	5,302,414	2,817,664	2,178,320

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE  
FOR SPECIFIC FUNCTION

For the year ended December 31, 1998.

Municipality

Oxford Co

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		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1 \$	2 \$	3 \$	4 \$
General Government	1	-	-	-	-
Protection to Persons and Property					
Fire	2	-	-	-	-
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	-
Transportation services					
Roadways	8	9,664,625	-	-	-
Winter Control	9	-	-	-	15,881
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	9,664,625	-	-	15,881
Environmental services					
Sanitary Sewer System	16	65,014	-	422,849	1,401,080
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	146,549	504,224
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	1,770,483
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	65,014	-	569,398	3,675,787
Health Services					
Public Health Services	24	254,416	-	-	40,180
Public Health Inspection and Control	25	-	-	-	179,853
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	2,950
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	254,416	-	-	222,983
Social and Family Services					
General Assistance	31	29,943,001	-	-	-
Assistance to Aged Persons	32	4,081,510	-	-	3,240,776
Assistance to Children	33	-	-	-	-
Day Nurseries	34	40,193	-	-	-
--	35	-	-	-	-
Subtotal	36	34,064,704	-	-	3,240,776
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	-
Libraries	38	125,899	29,870	168,715	70,172
Other Cultural	39	-	-	-	-
Subtotal	40	125,899	29,870	168,715	70,172
Planning and Development					
Planning and Development	41	-	-	-	139,247
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	-	-	-	139,247
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	44,174,658	29,870	738,113	7,364,846



		Salaries Wages and Employee Benefits	Net Long Term Debt Charges	Materials, Services, Rents and Financial Expenses	Transfers To Own Funds	Other Transfers	Inter- Functional Transfers	Total Expenditures
		1	2	3	4	5	6	7
		\$	\$	\$	\$	\$	\$	\$
General Government	1	1,166,024	-	1,797,452	730,299	-	301,555	3,392,220
Protection to Persons and Property								
Fire	2	-	-	26,318	160,000	-	-	186,318
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	6,116	-	317,153	-	323,269
Protective inspection and control	5	3,513	-	2,082	-	-	-	5,595
Emergency measures	6	-	-	87,874	5,000	-	-	92,874
Subtotal	7	3,513	-	122,390	165,000	317,153	-	608,056
Transportation services								
Roadways	8	1,161,311	-	2,072,746	12,917,813	-	34,027	16,117,843
Winter Control	9	305,621	-	498,638	-	-	-	804,259
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	-	-	-	-	-
Air Transportation	13	-	-	-	-	5,000	-	5,000
--	14	-	-	-	-	-	-	-
Subtotal	15	1,466,932	-	2,571,384	12,917,813	5,000	34,027	16,927,102
Environmental services								
Sanitary Sewer System	16	668,488	1,040,883	3,539,384	727,042	60,363	-	6,036,160
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	2,133,826	171,660	2,818,513	2,474,468	25,590	34,027	7,658,084
Garbage Collection	19	-	-	-	-	-	-	-
Garbage Disposal	20	412,413	-	794,085	1,003,381	-	-	2,209,879
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	3,214,727	1,212,543	7,151,982	4,204,891	85,953	34,027	15,904,123
Health Services								
Public Health Services	24	2,101,716	-	456,040	44,630	-	259,882	2,862,268
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	2,805,114	100,000	-	-	2,905,114
Cemeteries	28	-	-	-	-	-	-	-
--	29	-	-	-	-	-	-	-
Subtotal	30	2,101,716	-	3,261,154	144,630	-	259,882	5,767,382
Social and Family Services								
General Assistance	31	1,207,750	-	263,502	9,495	36,199,174	13,673	37,693,594
Assistance to Aged Persons	32	6,811,197	-	1,060,756	530,952	-	11,500	8,414,405
Assistance to Children	33	-	-	1,415,237	-	-	-	1,415,237
Day Nurseries	34	-	-	51,796	106,577	-	3,500	161,873
--	35	-	-	-	-	-	-	-
Subtotal	36	8,018,947	-	2,791,291	647,024	36,199,174	28,673	47,685,109
Social Housing	90	-	-	2,430,918	-	-	-	2,430,918
Recreation and Cultural Services								
Parks and Recreation	37	-	-	300	1,700	-	-	2,000
Libraries	38	703,231	115,461	431,823	86,048	-	13,000	1,349,563
Other Cultural	39	-	-	-	5,900	85,215	-	91,115
Subtotal	40	703,231	115,461	432,123	93,648	85,215	13,000	1,442,678
Planning and Development								
Planning and Development	41	819,485	-	271,071	102,302	-	-	1,192,858
Commercial and Industrial	42	-	-	1,790	-	19,937	-	21,727
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	819,485	-	272,861	102,302	19,937	-	1,214,585
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	17,494,575	1,328,004	20,831,555	19,005,607	36,712,432	-	95,372,173

1998 FINANCIAL INFORMATION RETURN		
	Municipality	
ANALYSIS OF CAPITAL OPERATION	Oxford Co	59
For the year ended December 31, 1998.		
		1 \$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	4,081,548
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	5,941,037
Reserves and Reserve Funds	3	681,000
Subtotal	4	6,622,037
Long Term Liabilities Incurred		
Central Mortgage and Housing Corporation	5	-
Ontario Financing Authority	7	-
Commercial Area Improvement Program	9	-
Other Ontario Housing Programs	10	-
Ontario Clean Water Agency	11	-
Tile Drainage and Shoreline Property Assistance Programs	12	-
Serial Debentures	13	-
Sinking Fund Debentures	14	-
Long Term Bank Loans	15	-
Long Term Reserve Fund Loans	16	-
- -	17	-
Subtotal *	18	-
Grants and Loan Forgiveness		
Ontario	20	607,949
Canada	21	-
Other Municipalities	22	1,677,957
Subtotal	23	2,285,906
Other Financing		
Prepaid Special Charges	24	165
Proceeds From Sale of Land and Other Capital Assets	25	-
Investment Income		
From Own Funds	26	-
Other	27	-
Donations	28	15,140
--	30	655,841
--	31	-
Subtotal	32	671,146
Total Sources of Financing	33	9,579,089
Applications		
Own Expenditures		
Short Term Interest Costs	34	11,747
Other	35	10,755,474
Subtotal	36	10,767,221
Transfer of Proceeds From Long Term Liabilities to:		
Other Municipalities	37	-
Unconsolidated Local Boards	38	-
Individuals	39	-
Subtotal	40	-
Transfers to Reserves, Reserve Funds and the Revenue Fund	41	403,441
Total Applications	42	11,170,662
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	5,673,121
Amount Reported in Line 43 Analysed as Follows:		
Unapplied Capital Receipts (Negative)	44	-
To be Recovered From:		
- Taxation or User Charges Within Term of Council	45	5,673,121
- Proceeds From Long Term Liabilities	46	-
- Transfers From Reserves and Reserve Funds	47	-
- -	48	-
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	5,673,121
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-
		-

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1998.

Municipality

Oxford Co
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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	381,899	-	-	957,554
Protection to Persons and Property					
Fire	2	-	-	-	-
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	-
Transportation services					
Roadways	8	136,751	-	1,061,424	4,124,229
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	136,751	-	1,061,424	4,124,229
Environmental services					
Sanitary Sewer System	16	79,760	-	425,145	1,913,660
Storm Sewer System	17	-	-	-	-
Waterworks System	18	9,539	-	191,388	3,590,816
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	89,299	-	616,533	5,504,476
Health Services					
Public Health Services	24	-	-	-	11,747
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	-	-	-	11,747
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	31,869
Assistance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	31,869
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	-
Libraries	38	-	-	-	115,658
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	115,658
Planning and Development					
Planning and Development	41	-	-	-	21,688
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	-	-	-	21,688
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	607,949	-	1,677,957	10,767,221

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM  
LIABILITIES BY FUNCTION

For the year ended December 31, 1998.

Municipality

Oxford Co
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			1
			\$
General Government	1	-	
Protection to Persons and Property			
Fire	2	-	
Police	3	-	
Conservation Authority	4	-	
Protective inspection and control	5	-	
Emergency measures	6	-	
	Subtotal	7	-
Transportation services			
Roadways	8	-	
Winter Control	9	-	
Transit	10	-	
Parking	11	-	
Street Lighting	12	-	
Air Transportation	13	-	
--	14	-	
	Subtotal	15	-
Environmental services			
Sanitary Sewer System	16	-	
Storm Sewer System	17	2,382,196	
Waterworks System	18	-	
Garbage Collection	19	617,728	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
	Subtotal	23	-
Health Services			
Public Health Services	24	2,999,924	
Public Health Inspection and Control	25	-	
Hospitals	26	-	
Ambulance Services	27	-	
Cemeteries	28	-	
--	29	-	
	Subtotal	30	-
Social and Family Services			
General Assistance	31	-	
Assistance to Aged Persons	32	-	
Assistance to Children	33	-	
Day Nurseries	34	-	
--	35	-	
	Subtotal	36	-
Social Housing	90	-	
Recreation and Cultural Services			
Parks and Recreation	37	-	
Libraries	38	-	
Other Cultural	39	465,455	
	Subtotal	40	-
Planning and Development			
Planning and Development	41	465,455	
Commercial and Industrial	42	-	
Residential Development	43	-	
Agriculture and Reforestation	44	-	
Tile Drainage and Shoreline Assistance	45	-	
--	46	-	
	Subtotal	47	-
Electricity	48	-	
Gas	49	-	
Telephone	50	-	
	Total	51	-

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1998.

Municipality

Oxford Co
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12

		1	\$
1. Calculation of the Debt Burden of the Municipality			
All debt issued by the municipality, predecessor municipalities and consolidated entities			
:To Ontario and agencies	1	1,872,533	
: To Canada and agencies	2	-	
: To other	3	3,465,379	
Subtotal	4	5,337,912	
Plus: All debt assumed by the municipality from others	5	17,179,364	
Less: All debt assumed by others			
:Ontario	6	-	
:School boards	7	3,920,000	
:Other municipalities	8	15,131,897	
Subtotal	9	19,051,897	
Less: Ontario Clean Water Agency debt retirement funds			
- sewer	10	-	
- water	11	-	
Own sinking funds (actual balances)			
- general	12	-	
- enterprises and other	13	-	
Subtotal	14	-	
Total	15	3,465,379	
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures	16	-	
Instalment (serial) debentures	17	2,979,196	
Long term bank loans	18	20,728	
Lease purchase agreements	19	-	
Mortgages	20	-	
Ontario Clean Water Agency	22	-	
Long term reserve fund loans	23	465,455	
--	24	-	
			\$
2. Total debt payable in foreign currencies (net of sinking fund holdings)			
U.S. dollars - Canadian dollar equivalent included in line 15 above	25	-	
- par value of this amount in U.S. dollars	26	-	
Other - Canadian dollar equivalent included in line 15 above	27	-	
- par value of this amount in _____	28	-	
			\$
3. Interest earned on sinking funds and debt retirement funds during the year			
Own funds	29	-	
Ontario Clean Water Agency - sewer	30	-	
- water	31	-	
			\$
4. Actuarial balance of own sinking funds at year end	32	-	
			\$
5. Long term commitments and contingencies at year end			
Total liability for accumulated sick pay credits	33	214,797	
Total liability under OMERS plans			
- initial unfunded	34	-	
- actuarial deficiency	35	-	
Total liability for own pension funds			
- initial unfunded	36	-	
- actuarial deficiency	37	-	
Outstanding loans guarantee	38	-	
Commitments and liabilities financed from revenue, as approved by the Ontario Municipal Board or Council, as the case may be			
- hospital support	39	-	
- university support	40	-	
- leases and other agreements	41	-	
Other (specify)	42	-	
--	43	-	
--	44	-	
Total	45	214,797	

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1998.

Municipality

Oxford Co
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6. Ontario Clean Water Agency Provincial Projects																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
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## 1998 FINANCIAL INFORMATION RETURN

Municipality

**Oxford Co**

# 9LT

13

## CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

*For the year ended December 31, 1998.*

[illegible]

## 1998 FINANCIAL INFORMATION RETURN

## Municipality

# Oxford Co

# 9LT

13

## CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

*For the year ended December 31, 1998.*

[illegible]



1998 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES  
AND RESERVE FUNDS

For the year ended December 31, 1998.

Municipality

Oxford Co

10  
15

		1	\$
Balance at the beginning of the year	1	23,986,186	
Revenues			
Contributions from revenue fund	2	13,064,570	
Contributions from capital fund	3	-	
Development Charges Act	67	234,251	
Lot levies and subdivider contributions	60	28,982	
Recreational land (the Planning Act)	61	-	
Investment income - from own funds	5	30,781	
- other	6	1,167,638	
--	9	-	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	14,526,222	
Expenditures			
Transferred to capital fund	14	681,000	
Transferred to revenue fund	15	3,420,471	
Charges for long term liabilities - principal and interest	16	-	
--	63	28,000	
--	20	-	
--	21	-	
Total expenditure	22	4,129,471	
Balance at the end of the year for:			
Reserves	23	10,290,752	
Reserve Funds	24	24,092,185	
Total	25	34,382,937	
Analysed as follows:			
Reserves and discretionary reserve funds:			
Working funds	26	1,100,000	
Contingencies	27	-	
Ontario Clean Water Agency funds for renewals, etc			
- sewer	28	120,863	
- water	29	-	
Replacement of equipment	30	103,832	
Sick leave	31	134,543	
Insurance	32	-	
Workers' compensation	33	-	
Capital expenditure - general administration	34	-	
- roads	35	-	
- sanitary and storm sewers	36	1,475,659	
- parks and recreation	64	-	
- library	65	36,365	
- other cultural	66	-	
- water	38	190,150	
- transit	39	-	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	10,799,277	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	-	
--	52	16,775,338	
--	53	1,532,508	
--	54	1,166,948	
Obligatory reserve funds:			
Development Charges Act	68	947,454	
Lot levies and subdivider contributions	44	-	
Recreational land (the Planning Act)	46	-	
Parking revenues	45	-	
Debenture repayment	47	-	
Exchange rate stabilization	48	-	
--	55	-	
--	56	-	
--	57	-	
Total	58	34,382,937	

1998 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Oxford Co
-----------

For the year ended December 31, 1998.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	17,734,093	-
Accounts receivable			
Canada	2	145,304	
Ontario	3	1,809,636	
Region or county	4	-	
Other municipalities	5	2,547,635	
School Boards	6	-	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	1,667,401	business taxes
Taxes receivable			
Current year's levies	9	-	
Previous year's levies	10	-	-
Prior year's levies	11	-	-
Penalties and interest	12	-	-
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	24,596,452	
Other current assets	18	466,424	portion of line 20
Capital outlay to be recovered in future years	19	3,465,379	for tax sale / tax
Deferred taxes receivable	60	-	registration
Other long term assets	20	29,817	-
	Total 21	52,462,141	

1998 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Oxford Co
-----------

For the year ended December 31, 1998.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	-		-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	-		
Accounts payable and accrued liabilities				
Canada	26	-		
Ontario	27	-		
Region or county	28	-		
Other municipalities	29	1,636,671		
School Boards	30	-		
Trade accounts payable	31	4,690,446		
Other	32	-		
Other current liabilities	33	40,306		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	465,455		
- special area rates and special charges	35	-		
- benefitting landowners	36	-		
- user rates (consolidated entities)	37	2,999,924		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	-		
Less: Own holdings (negative)	40	- 465,455		
Reserves and reserve funds	41	34,382,937		
Accumulated net revenue (deficit)				
General revenue	42	7,337,751		
Special charges and special areas (specify)				
--	43	-		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	6,691,520		
Libraries	49	30,399		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	325,308		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	- 5,673,121		
Total	59	52,462,141		

## Municipality

**Oxford Co**

12  
17

*For the year ended December 31, 1998.*

		1		
1. Number of continuous full time employees as at December 31				
Administration	1	16		
Non-line Department Support Staff	2	-		
Fire	3	-		
Police	4	-		
Transit	5	-		
Public Works	6	93		
Health Services	7	42		
Homes for the Aged	8	76		
Other Social Services	9	33		
Parks and Recreation	10	-		
Libraries	11	12		
Planning	12	15		
Total	13	287		
		continuous full time employees December 31		
		other		
		1	2	
		\$	\$	
2. Total expenditures during the year on:		14	10,758,810	
Wages and salaries			4,002,895	
Employee benefits	15	2,262,165	470,704	
		1		
		\$		
3. Reductions of tax roll during the year (lower tier municipalities only)				
Cash collections: Current year's tax	16	-		
Previous years' tax	17	-		
Penalties and interest	18	-		
Subtotal	19	-		
Discounts allowed	20	-		
Tax adjustments under section 421, 441 and 442 of the Municipal Act				
- recoverable from general municipal accounts	25	-		
- recoverable from upper tier	90	-		
- recoverable from school boards	91	-		
Transfers to tax sale and tax registration accounts	26	-		
The Municipal Elderly Residents' Assistance Act - reductions	27	-		
- refunds	28	-		
Tax relief to low income seniors and disabled persons under various Acts including section 373 of the Municipal Act				
- deferrals	92	-		
- cancellations	93	-		
- other	94	-		
		2		
		%		
Rebates to eligible charities under section 442.1 of the Municipal Act				
- recoverable from general municipal accounts	95	-	-	
- recoverable from upper tier	96	-	-	
- recoverable from school boards	97	-	-	
Rebates under section 442.2 of the Municipal Act				
- commercial properties	98	-		
- industrial properties	99	-		
--	80	-		
Total reductions	29	-		
Amounts added to the tax roll for collection purposes only	30	-		
Business taxes written off under subsection 441(1) of the Municipal Act	81	-		
		1		
4. Tax due dates for 1998 (lower tier municipalities only)				
Interim billings: Number of installments	31	-		
Due date of first installment (YYYYMMDD)	32	-		
Due date of last installment (YYYYMMDD)	33	-		
Final billings: Number of installments	34	-		
Due date of first installment (YYYYMMDD)	35	-		
Due date of last installment (YYYYMMDD)	36	-		
		\$		
Supplementary taxes levied with 1999 due date	37	-		
		1		
5. Projected capital expenditures and long term financing requirements as at December 31				
		long term financing requirements		
	gross expenditures	approved by the O.M.B. or Concil	submitted but not yet approved by O.M.B. or Council	forecast not yet submitted to the O.M.B or Council
	1	2	3	4
	\$	\$	\$	\$
Estimated to take place				
in 1999	58	8,000,000	-	8,000,000
in 2000	59	22,000,000	-	22,000,000
in 2001	60	9,000,000	-	9,000,000
in 2002	61	10,000,000	-	10,000,000
in 2003	62	10,000,000	-	10,000,000
Total	63	59,000,000	-	59,000,000

STATISTICAL DATA

For the year ended December 31, 1998.

		balance of fund		loans outstanding	
		1		2	
		\$		\$	
6.	Ontario Home Renewal Plan trust fund at year end	82	-	-	
7. Analysis of direct water and sewer billings as at December 31					
Water		number of residential units	1998 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
	In this municipality	39	26,110	3,643,629	2,651,207
	In other municipalities (specify municipality)				
	--	40	-	-	-
	--	41	-	-	-
	--	42	-	-	-
	--	43	-	-	-
	--	64	-	-	-
Sewer		number of residential units	1998 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
	In this municipality	44	12,644	1,408,832	1,089,160
	In other municipalities (specify municipality)				
	--	45	-	-	-
	--	46	-	-	-
	--	47	-	-	-
	--	48	-	-	-
	--	65	-	-	-
				water	sewer
				1	2
Number of residential units in this municipality receiving municipal water and sewer services but which are not on direct billing		66	-	-	
8. Selected investments of own sinking funds as at December 31					
Own sinking funds		own municipality	other municipalities, school boards	Province	Federal
		1	2	3	4
		\$	\$	\$	\$
83		-	-	-	-
9. Borrowing from own reserve funds					
					1
					\$
Loans or advances due to reserve funds as at December 31					84
					465,455
10. Joint boards consolidated by this municipality					
name of joint boards		total board expenditure	contribution from this municipality	this municipality's share of total municipal contributions	for computer use only
		1	2	3	4
		\$	\$	%	
	--				
	--	53	-	-	-
	--	54	-	-	-
	--	55	-	-	-
	--	56	-	-	-
	--	57	-	-	-
11. Applications to the Ontario Municipal Board or to Council					
Approved but not financed as at December 31, 1997 Approved in 1998 Financed in 1998 No long term financing necessary Approved but not financed as at December 31, 1998 Applications submitted but not approved as at Decemeber 31, 1998		tile drainage, shoreline assistance, downtown revitalization, electricity gas, telephone	other submitted to O.M.B.	other submitted to Council	total
		1	2	4	3
		\$	\$	\$	\$
	67	1,500,000	4,139,926	715,000	6,354,926
	68	-	-	-	-
	69	-	-	-	-
	70	-	-	-	-
	71	1,500,000	4,139,926	715,000	6,354,926
	72	-	-	-	-
12. Forecast of total revenue fund expenditures					
		1999	2000	2001	2002
		1	2	3	4
		\$	\$	\$	\$
73		86,000,000	88,000,000	90,000,000	92,000,000
13. Municipal procurement this year					
Total construction contracts awarded Construction contracts awarded at \$100,000 or greater			1	2	
				\$	
	85	12	3,474,747		
86		7	3,237,885		

ANALYSIS OF USER FEES

Municipality

Oxford Co
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For the year ended December 31, 1998.

program / service	FIR Schedule 3 Line No.	unit of measure	minimum rate per unit	maximum rate per unit	annual revenue	comments
		1	2 \$	3 \$	4 \$	5
	16	1 Cubic metre	0	1	1,401,080	0
	18	2 Cubic metre	0	1	504,224	0
	20	3 Ton	20	20	1,770,483	0
	32	4 Day	15	60	3,240,776	0
	5					
	6					
	7					
	8					
	9					
	10					
	11					
	12					
	13					
	14					
	15					
	16					
	17					
	18					
	19					
	20					
	Subtotal	21			6,916,563	
All other user fees		22			448,283	
	Total	23			7,364,846	

PROPERTY TAX REFORM TOOLS

For the year ended December 31, 1998.

1. Phase-in programs under section 372 of the Municipal Act

residential

1

multi-residential

2

commercial

3

office buildings

4

shopping centres

5

parking lots/  
vacant land

6

industrial

7

No. of years of the program

(#)

1

-

-

-

-

-

-

Cross class funding (1=Yes; 0=No)

2

-

Properties increasing:

No. of properties affected within class

(#)

3

-

-

-

-

-

-

Total adjustments for the year

(\$)

4

-

-

-

-

-

-

Minimum threshold amount:

- dollar value

(\$)

5

-

-

-

-

-

-

- per cent value

(%)

6

-

-

-

-

-

-

Phase-in rate

(%)

7

-

-

-

-

-

-

Properties decreasing:

No. of properties affected within class

(#)

8

-

-

-

-

-

-

Total adjustments for the year

(\$)

9

-

-

-

-

-

-

- dollar value

(\$)

10

-

-

-

-

-

-

- per cent value

(%)

11

-

-

-

-

-

-

Phase-in rate

(%)

12

-

-

-

-

-

-

large industrial

1

farmland

2

managed forest

3

pipeline

4

new multi-residential

5

No. of years of the program

(#)

13

-

-

-

-

-

Cross class funding (1=Yes; 0=No)

14

Properties increasing:

No. of properties affected within class

(#)

15

-

-

-

-

-

Total adjustments for the year

(\$)

16

-

-

-

-

-

Minimum threshold amount:

- dollar value

(\$)

17

-

-

-

-

-

- per cent value

(%)

18

-

-

-

-

-

Phase-in rate

(%)

19

-

-

-

-

-

Properties decreasing:

No. of properties affected within class

(#)

20

-

-

-

-

-

Total adjustments for the year

(\$)

21

-

-

-

-

-

Minimum threshold amount:

- dollar value

(\$)

22

-

-

-

-

-

- per cent value

(%)

23

-

-

-

-

-

Phase-in rate

(%)

24

-

-

-

-

-

2. Rebate programs under section 442.2 of the Municipal Act

commercial

1

office buildings

2

shopping centres

3

parking lots/  
vacant land

4

industrial

5

large industrial

6

No. of years of the program

(#)

25

-

-

-

-

-

-

Total no.of properties in class

(#)

26

-

-

-

-

-

-

No. of properties affected within class

(#)

27

-

-

-

-

-

-

Total adjustments for the year

(\$)

28

-

-

-

-

-

-

Minimum threshold amount:

- dollar value

(\$)

29

-

-

-

-

-

-

- per cent value

(%)

30

-

-

-

-

-

-

Assessment value to qualify:

- minimum

(\$)

31

-

-

-

-

-

-

- maximum

(\$)

32

-

-

-

-

-

-

3. 2.5% Capping programs under section 447.1 of the Municipal Act

multi-residential

1

commercial

2

office buildings

3

shopping centres

4

parking lots/  
vacant land

5

industrial

6

large industrial

7

Total no. of properties in class

(#)

33

-

-

-

-

-

-

-

Properties increasing:

No. of properties affected within class

(#)

34

-

-

-

-

-

-

-

Total adjustments for the year

(\$)

35

-

-

-

-

-

-

-

Properties decreasing:

No. of properties affected within class

(#)

36

-

-

-

-

-

-

-

Total adjustments for the year

(\$)

37

-

-

-

-

-

-

-

4. 10/5/5 Capping program and Maximum Taxes program under section 447.35 of the Municipal Act

multi-residential

1

commercial

2

office buildings

3

shopping centres

4

parking lots/  
vacant land

5

industrial

6

large industrial

7

Total no. of properties in class

(#)

38

-

-

-

-

-

-

-

Budgetary levy change

(%)

39

-

-

-

-

-

-

-

Properties increasing:

No. of properties affected within class

(#)

40

-

-

-

-

-

-

-

Total tax increase phase-ins for year

(\$)

41

-

-

-

-

-

-

-

Total tax adjustments for the year

(\$)

42

-

-

-

-

-

-

-

Properties decreasing:

No. of properties affected within class

(#)

43

-

-

-

-

-

-

-

Percentage used to determine decrease phase-in

(%)

44

-

-

-

-

-

-

-

Total tax decrease phase-ins for year

(\$)

45

-

-

-

-

-

-

-

Total tax adjustments for the year

(\$)

46

-

-

-

-

-

-

-