

# 1998 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 29018

MUNICIPALITY OF: Paris T

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1998.

Municipality

Paris T
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		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	8,854,551	1,994,713	3,501,661	3,358,177
Direct water billings on ratepayers					
-- own municipality	2	904,168	-		904,168
-- other municipalities	3	74,181	-		74,181
Sewer surcharge on direct water billings					
-- own municipality	4	549,627	-		549,627
-- other municipalities	5	-	-		-
Subtotal	6	10,382,527	1,994,713	3,501,661	4,886,153
PAYMENTS IN LIEU OF TAXATION					
Canada	7	-	-	-	-
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	918	347		571
The Municipal Act, section 157	10	5,626	2,138		3,488
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	48,030	14,453	9,789	23,788
Ontario Hydro	13	778	296	-	482
Liquor Control Board of Ontario	14	7,308	2,762	-	4,546
Other	15	41,735	-	-	41,735
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	57,846	-	-	57,846
Subtotal	18	162,241	19,996	9,789	132,456
ONTARIO NON-SPECIFIC GRANTS					
Community Reinvestment Fund	62	-			-
Special Transition Assistance	63	2,315			2,315
Special Circumstances Fund	64	-			-
Municipal Restructuring Fund	65	776,240			776,240
.....	61	-			-
Subtotal	69	778,555			778,555
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	28,263			28,263
Canada specific grants	30	3,699			3,699
Other municipalities - grants and fees	31	229,985			229,985
Fees and service charges	32	1,187,674			1,187,674
Subtotal	33	1,449,621			1,449,621
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	68,206	-	-	68,206
Rents, concessions and franchises	36	-			-
Fines	37	8,996			8,996
Penalties and interest on taxes	38	117,106			117,106
Investment income - from own funds	39	200,498			200,498
- other	40	-			-
Donations	70	-			-
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	233,915			233,915
Contributions from non-consolidated entities	45	8,076			8,076
--	46	-			-
--	47	49,971			49,971
--	48	34,349			34,349
Subtotal	50	721,117	-	-	721,117
TOTAL REVENUE	51	13,494,061	2,014,709	3,511,450	7,967,902





ANALYSIS OF TAXATION -  
SCHOOL BOARDS

For the year ended December 31, 1998.

Municipality

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2LT - SB  
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Tax Band	Tax Rate	Total	Distribution by Purpose			
			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	1,563,923	1,352,987	4,889	202,495	3,552
- farmland pending development -	0.460000	60	60	-	-	-
- farmland pending development -	0.460000	-	-	-	-	-
Multi-residential -general	0.460000	38,472	35,092	159	3,060	161
- farmland pending development -	-	-	-	-	-	-
- farmland pending development -	-	-	-	-	-	-
Farmland	0.115000	1,374	1,374	-	-	-
Managed Forest	0.115000	132	103	-	28	1
---	-	-	-	-	-	-
Subtotal Residential /MR/ F/MF	-	1,603,961	1,389,616	5,048	205,583	3,714
Subtotal Commercial		865,456	679,392	182,637	-	3,427
Subtotal Industrial		973,273	764,029	205,390	-	3,854
Pipeline	2.281000	39,530	31,031	8,342	-	157
Other	-	-	-	-	-	-
Supplementary Taxes		8,245	6,751	125	1,369	-
Subtotal levied by tax rate		3,490,465	2,870,819	401,542	206,952	11,152
Railway rights-of-way		11,196	8,789	2,363	-	44
Utility transmission / distribution corridor		-	-	-	-	-
---		-	-	-	-	-
Subtotal special charges on tax bills		11,196	8,789	2,363	-	44
Total school board purposes		3,501,661	2,879,608	403,905	206,952	11,196

## ANALYSIS OF UPPER TIER LEVIES AND DIRECT CHARGES

For the year ended December 31, 1998.

Municipality

## This Schedule Not Required For This Municipality

[illegible]

For the year ended December 31, 1998.

## This Schedule Not Required For This Municipality

[illegible]

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE  
FOR SPECIFIC FUNCTION

For the year ended December 31, 1998.

Municipality

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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	-	-	46,361	21,819
Protection to Persons and Property					
Fire	2	-	-	9,200	-
Police	3	-	-	-	6,400
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	53,148
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	9,200	59,548
Transportation services					
Roadways	8	-	-	28,458	-
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	-	-	28,458	-
Environmental services					
Sanitary Sewer System	16	-	-	-	235,028
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	48,255
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	130,376	390,332
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	130,376	673,615
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	3,007	-	-	-
Ambulance Services	27	-	-	-	41,079
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	3,007	-	-	41,079
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	2,167	-	-	303,435
Libraries	38	23,089	-	15,590	40,554
Other Cultural	39	-	-	-	-
Subtotal	40	25,256	-	15,590	343,989
Planning and Development					
Planning and Development	41	-	-	-	17,246
Commercial and Industrial	42	-	3,699	-	29,217
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	1,161
--	46	-	-	-	-
Subtotal	47	-	3,699	-	47,624
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	28,263	3,699	229,985	1,187,674



1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1998.

Municipality	
Paris T	

		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	332,958	-	327,984	38,770	925	-	700,637
Protection to Persons and Property								
Fire	2	80,780	-	58,940	46,100	-	-	185,820
Police	3	1,171,020	62,202	154,797	13,857	-	-	1,401,876
Conservation Authority	4	-	-	3,449	-	37,535	-	40,984
Protective inspection and control	5	142,882	-	36,063	-	-	-	178,945
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	1,394,682	62,202	253,249	59,957	37,535	-	1,807,625
Transportation services								
Roadways	8	225,489	-	158,466	425,415	-	-	809,370
Winter Control	9	18,357	-	52,620	-	-	-	70,977
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	2,161	-	63,149	-	-	-	65,310
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	246,007	-	274,235	425,415	-	-	945,657
Environmental services								
Sanitary Sewer System	16	13,941	99,701	19,948	275,399	-	-	408,989
Storm Sewer System	17	2,885	102,983	621	-	-	-	106,489
Waterworks System	18	-	-	788,494	336,814	-	-	1,125,308
Garbage Collection	19	-	-	101,144	-	-	-	101,144
Garbage Disposal	20	126,108	-	354,299	1,957	-	-	482,364
Pollution Control	21	-	-	316,335	380,245	-	-	696,580
--	22	-	-	-	-	-	-	-
Subtotal	23	142,934	202,684	1,580,841	994,415	-	-	2,920,874
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	43,007	-	43,007
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	82,117	-	15,946	11,675	-	-	109,738
--	29	-	-	-	-	-	-	-
Subtotal	30	82,117	-	15,946	11,675	43,007	-	152,745
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	321,000	59,567	240,241	127,628	-	-	748,436
Libraries	38	229,076	52,381	111,970	2,000	-	-	395,427
Other Cultural	39	-	-	-	-	-	-	-
Subtotal	40	550,076	111,948	352,211	129,628	-	-	1,143,863
Planning and Development								
Planning and Development	41	75,093	-	1,672	-	-	-	76,765
Commercial and Industrial	42	8,784	-	17,265	-	-	-	26,049
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	1,161	-	-	-	-	1,161
--	46	-	-	-	-	-	-	-
Subtotal	47	83,877	1,161	18,937	-	-	-	103,975
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	2,832,651	377,995	2,823,403	1,659,860	81,467	-	7,775,376

1998 FINANCIAL INFORMATION RETURN		
Municipality		
Paris T		59
ANALYSIS OF CAPITAL OPERATION		
For the year ended December 31, 1998.		
		1 \$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	- 1,522
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	297,146
Reserves and Reserve Funds	3	3,068,413
Subtotal	4	3,365,559
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	-
Canada	21	-
Other Municipalities	22	-
Subtotal	23	-
Other Financing		
Prepaid Special Charges	24	-
Proceeds From Sale of Land and Other Capital Assets	25	-
Investment Income		
From Own Funds	26	-
Other	27	-
Donations	28	1,502
--	30	-
--	31	-
Subtotal	32	1,502
Total Sources of Financing	33	3,367,061
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	3,361,404
Subtotal	36	3,361,404
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	1,513
Total Applications	42	3,362,917
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	- 5,666
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	-
- Proceeds From Long Term Liabilities	46	-
- Transfers From Reserves and Reserve Funds	47	- 5,666
- -	48	-
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	- 5,666
* - 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

Paris T

		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	-
Protection to Persons and Property					
Fire	2	-	-	-	3,165
Police	3	-	-	-	200,686
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	203,851
Transportation services					
Roadways	8	-	-	-	2,411,846
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	-	-	-	2,411,846
Environmental services					
Sanitary Sewer System	16	-	-	-	558,567
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	1,957
Pollution Control	21	-	-	-	27,042
--	22	-	-	-	-
Subtotal	23	-	-	-	587,566
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	21,076
--	29	-	-	-	-
Subtotal	30	-	-	-	21,076
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	-	-	-	104,169
Libraries	38	-	-	-	32,896
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	137,065
Planning and Development					
Planning and Development	41	-	-	-	-
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	-	-	-	3,361,404

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM  
LIABILITIES BY FUNCTION

For the year ended December 31, 1998.

Municipality

Paris T
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			1	
			\$	
General Government		1	-	
Protection to Persons and Property				
Fire		2	-	
Police		3	-	
Conservation Authority		4	111,880	
Protective inspection and control		5	-	
Emergency measures		6	-	
	Subtotal	7	-	
Transportation services				
Roadways		8	111,880	
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	19,000	
Waterworks System		18	56,240	
Garbage Collection		19	-	
Garbage Disposal		20	-	
Pollution Control		21	-	
--		22	-	
	Subtotal	23	-	
Health Services				
Public Health Services		24	75,240	
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	87,880	
	Subtotal	40	-	
Planning and Development				
Planning and Development		41	87,880	
Commercial and Industrial		42	-	
Residential Development		43	-	
Agriculture and Reforestation		44	-	
Tile Drainage and Shoreline Assistance		45	-	
--		46	2,758	
	Subtotal	47	-	
Electricity		48	2,758	
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

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		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	2,758	
: To Canada and agencies	2	-	
: To other	3	275,000	
Subtotal	4	277,758	
Plus: All debt assumed by the municipality from others	5	-	
Less: All debt assumed by others			
:Ontario	6	-	
:School boards	7	-	
:Other municipalities	8	-	
Subtotal	9	-	
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	277,758	
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures	16	-	
Instalment (serial) debentures	17	37,758	
Long term bank loans	18	-	
Lease purchase agreements	19	-	
Mortgages	20	-	
Ontario Clean Water Agency	22	-	
Long term reserve fund loans	23	240,000	
--	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	-	
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	-	

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1998.

Municipality

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6. Ontario Clean Water Agency Provincial Projects					
		accumulated surplus (deficit)	total outstanding capital obligation	debt charges	
		1	2	3	
		\$	\$	\$	
Water projects - for this municipality only	46	-	-	-	
- share of integrated projects	47	-	-	-	
Sewer projects - for this municipality only	48	-	-	-	
- share of integrated projects	49	-	-	-	
7. 1998 Debt Charges					
		principal		interest	
		1	2		
		\$	\$		
Recovered from the consolidated revenue fund					
- general tax rates	50	341,755	36,239		
- special are rates and special charges	51	-	-		
- benefiting landowners	52	-	-		
- user rates (consolidated entities)	53	-	-		
Recovered from reserve funds	54	-	-		
Recovered from unconsolidated entities					
- hydro	55	-	-		
- gas and telephone	57	-	-		
--	56	-	-		
--	58	-	-		
--	59	-	-		
Total	78	341,755	36,239		
Line 78 includes:					
Financing of one-time real estate purchase	90	-	-		
Other lump sum (balloon) repayments of long term debt	91	-	-		
8. Future principal and interest payments on EXISTING net debt					
		recoverable from the consolidated revenue fund		recoverable from reserve funds	recoverable from unconsolidated entities
		principal	interest	principal	interest
		1	2	3	4
		\$	\$	\$	\$
1999	60	155,940	19,983	-	-
2000	61	121,016	6,545	-	-
2001	62	802	64	-	-
2002	63	-	-	-	-
2003	64	-	-	-	-
2004 - 2008	65	-	-	-	-
2009 onwards	79	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-
Downtown revitalization program	70	-	-	-	-
Total	71	277,758	26,592	-	-
* Includes interest to earned on Ontario Clean Water Agency debt retirement funds					
9. Future principal payments on EXPECTED NEW debt					
				1	
				\$	
1999	72			-	
2000	73			-	
2001	74			-	
2002	75			-	
2003	76			-	
Total	77			-	
10. Other notes (attach supporting schedules as required)					
11. Long term debt refinanced:					
		principal		interest	
		1	2		
		\$	\$		
Repayment of Provincial Special Assistance	92	-	-		
Other long term debt refinanced	93	-	-		

1998 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Paris T

9LT  
13

For the year ended December 31, 1998.

		Balance at beginning of year	amounts levied	supplementary taxes	total expended	amount of levy raised	share of Provincial grants	share of payments in lieu of taxes	other	total raised	balance at end of year
		1	2	3	4	5	8	9	10	12	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
UPPER TIER											
Included in general tax rate for upper tier purposes											
General levy	1		1,984,404	7,030	1,991,434	-	-	-	-	-	-
Special pupose levies											
Water rate	2		-	-	-	-	-	-	-	-	-
Transit rate	3		-	-	-	-	-	-	-	-	-
Sewer rate	4		-	-	-	-	-	-	-	-	-
Library rate	5		-	-	-	-	-	-	-	-	-
Road rate	6		-	-	-	-	-	-	-	-	-
--	7		-	-	-	-	-	-	-	-	-
--	8		-	-	-	-	-	-	-	-	-
Payments in lieu of taxes	9		19,995	-	19,995	-	-	-	-	-	-
Subtotal levied by tax rate -- general	11	-	2,004,399	7,030	2,011,429	1,991,434	-	19,995	-	2,011,429	-
Special purpose levies											
Water	12		-	-	-	-	-	-	-	-	-
Transit	13		-	-	-	-	-	-	-	-	-
Sewer	14		-	-	-	-	-	-	-	-	-
Library	15		-	-	-	-	-	-	-	-	-
--	16		-	-	-	-	-	-	-	-	-
--	17		-	-	-	-	-	-	-	-	-
Subtotal levied by tax rate -- special areas	18	-	-	-	-	-	-	-	-	-	-
Speical charges	19	-	3,282	-	3,282	3,282	-	-	-	3,282	-
Direct water billings	20	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	21	-	-	-	-	-	-	-	-	-	-
Total region or county	22	-	2,007,681	7,030	2,014,711	1,994,716	-	19,995	-	2,014,711	-

1998 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Paris T

9LT  
13

For the year ended December 31, 1998.

		Balance at beginning of year	amounts levied	supplementary taxes	pupils' fees, share of trailer licenses	total expended	amount of levy raised	share of payments in lieu of taxes	pupils' fees, share of trailer licenses	total raised	balance at end of year	
		1	2	3	4	5	6	8	9	10	11	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
SCHOOL BOARDS												
	English Language Public DSB (specify)											
	--	62	-	2,886,377	6,877	-	2,893,254	2,884,485	8,769	-	2,893,254	-
	--	63	-	-	-	-	-	-	-	-	-	
French Language Public DSB (specify)												
	--	64	-	-	-	-	-	-	-	-	-	
	--	65	-	-	-	-	-	-	-	-	-	
English Language Catholic DSB (specify)												
	--	93	-	616,824	1,369	-	618,193	617,174	1,019	-	618,193	-
	--	94	-	-	-	-	-	-	-	-	-	
French Language Catholic DSB (specify)												
	--	95	-	-	-	-	-	-	-	-	-	
	--	96	-	-	-	-	-	-	-	-	-	
	Total school boards	36	-	3,503,201	8,246	-	3,511,447	3,501,659	9,788	-	3,511,447	-



1998 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES  
AND RESERVE FUNDS

For the year ended December 31, 1998.

Municipality

Paris T

10  
15

		1	\$
Balance at the beginning of the year	1	5,428,586	
Revenues			
Contributions from revenue fund	2	1,362,715	
Contributions from capital fund	3	1,513	
Development Charges Act	67	380,684	
Lot levies and subdivider contributions	60	-	
Recreational land (the Planning Act)	61	-	
Investment income - from own funds	5	-	
- other	6	-	
--	9	-	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	1,744,912	
Expenditures			
Transferred to capital fund	14	3,068,413	
Transferred to revenue fund	15	233,915	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	3,302,328	
Balance at the end of the year for:			
Reserves	23	896,884	
Reserve Funds	24	2,974,286	
Total	25	3,871,170	
Analysed as follows:			
Reserves and discretionary reserve funds:			
Working funds	26	116,373	
Contingencies	27	-	
Ontario Clean Water Agency funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	184,672	
Sick leave	31	-	
Insurance	32	-	
Workers' compensation	33	-	
Capital expenditure - general administration	34	59,347	
- roads	35	310,960	
- sanitary and storm sewers	36	829,293	
- parks and recreation	64	42,555	
- library	65	-	
- other cultural	66	-	
- water	38	718,321	
- transit	39	-	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	-	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	550	
--	52	22,290	
--	53	500	
--	54	52,031	
Obligatory reserve funds:			
Development Charges Act	68	1,076,422	
Lot levies and subdivider contributions	44	-	
Recreational land (the Planning Act)	46	6,360	
Parking revenues	45	-	
Debenture repayment	47	-	
Exchange rate stabilization	48	39,422	
--	55	345,780	
--	56	5,288	
--	57	61,006	
Total	58	3,871,170	

1998 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Paris T
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For the year ended December 31, 1998.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	3,199,513	-
Accounts receivable			
Canada	2	3,133	
Ontario	3	296	
Region or county	4	79,098	
Other municipalities	5	-	
School Boards	6	123,844	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	181,485	business taxes
Taxes receivable			
Current year's levies	9	511,519	
Previous year's levies	10	164,929	-
Prior year's levies	11	100,393	-
Penalties and interest	12	55,658	-
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	250,113	
Other current assets	18	107,125	portion of line 20
Capital outlay to be recovered in future years	19	277,758	for tax sale / tax
Deferred taxes receivable	60	-	registration
Other long term assets	20	-	-
Total	21	5,054,864	

1998 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Paris T
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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	-		
School Boards	30	-		
Trade accounts payable	31	293,686		
Other	32	-		
Other current liabilities	33	22,906		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	275,000		
- special area rates and special charges	35	2,758		
- benefitting landowners	36	-		
- user rates (consolidated entities)	37	-		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	-		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	3,871,170		
Accumulated net revenue (deficit)				
General revenue	42	35,008		
Special charges and special areas (specify)				
--	43	7,609		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	552,090		
Libraries	49	11,029		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	-		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	5,666		
Total	59	5,054,864		

STATISTICAL DATA

For the year ended December 31, 1998.

		1	
1. Number of continuous full time employees as at December 31			
Administration	1		4
Non-line Department Support Staff	2		9
Fire	3		-
Police	4		15
Transit	5		-
Public Works	6		10
Health Services	7		2
Homes for the Aged	8		-
Other Social Services	9		-
Parks and Recreation	10		5
Libraries	11		4
Planning	12		2
Total	13		51
		continuous full time employees December 31	
		1	2
		\$	\$
2. Total expenditures during the year on:			other
Wages and salaries	14	2,223,552	286,667
Employee benefits	15	375,755	21,107
		1	
		\$	
3. Reductions of tax roll during the year (lower tier municipalities only)			
Cash collections: Current year's tax	16		8,429,923
Previous years' tax	17		478,608
Penalties and interest	18		121,850
Subtotal	19		9,030,381
Discounts allowed	20		-
Tax adjustments under section 421, 441 and 442 of the Municipal Act			
- recoverable from general municipal accounts	25		92,006
- recoverable from upper tier	90		31,288
- recoverable from school boards	91		131,965
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	40.00	79
- recoverable from upper tier	96	40.00	48
- recoverable from school boards	97	40.00	163
Rebates under section 442.2 of the Municipal Act			
- commercial properties	98		-
- industrial properties	99		-
--	80		-
Total reductions	29		9,285,930
Amounts added to the tax roll for collection purposes only	30		5,822
Business taxes written off under subsection 441(1) of the Municipal Act	81		23,488
		1	
4. Tax due dates for 1998 (lower tier municipalities only)			
Interim billings: Number of installments	31		2
Due date of first installment (YYYYMMDD)	32		19,980,301
Due date of last installment (YYYYMMDD)	33		19,980,601
Final billings: Number of installments	34		2
Due date of first installment (YYYYMMDD)	35		19,980,930
Due date of last installment (YYYYMMDD)	36		19,981,130
			\$
Supplementary taxes levied with 1999 due date	37		-
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
		\$	\$
Estimated to take place			
in 1999	58	-	-
in 2000	59	-	-
in 2001	60	-	-
in 2002	61	-	-
in 2003	62	-	-
Total	63	-	-

		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	In this municipality	number of residential units	1998 billings residential units	all other properties	computer use only	
		1	2	3	4	
			\$	\$		
		39	-	-	-	
		In other municipalities (specify municipality)				
		--	40	-	-	
		--	41	-	-	
		--	42	-	-	
		--	43	-	-	
		--	64	-	-	
Sewer	In this municipality	number of residential units	1998 billings residential units	all other properties	computer use only	
		1	2	3	4	
			\$	\$		
		44	-	-	-	
		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	83	own municipality	other municipalities, school boards	Province	Federal	
		1	2	3	4	
		\$	\$	\$	\$	
		-	-	-	-	
9. Borrowing from own reserve funds						
					1	
					\$	
Loans or advances due to reserve funds as at December 31	84	-				
10. Joint boards consolidated by this municipality						
name of joint boards	53	total board expenditure	contribution from this municipality	this municipality's share of total municipal contributions	for computer use only	
		1	2	3	4	
		\$	\$	%		
		-	-	-	-	
		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	67 68 69 70 71 72	tile drainage, shoreline assistance, downtown revitalization, electricity gas, telephone	other submitted to O.M.B.	other submitted to Council	total	
		1	2	4	3	
		\$	\$	\$	\$	
		-	-	-	-	
		-	-	-	-	
		-	-	-	-	
		-	-	-	-	
		-	-	-	-	
		-	-	-	-	
		-	-	-	-	
12. Forecast of total revenue fund expenditures						
	73	1999	2000	2001	2002	2003
		1	2	3	4	5
		\$	\$	\$	\$	\$
		-	-	-	-	
13. Municipal procurement this year						
Total construction contracts awarded Construction contracts awarded at \$100,000 or greater	85 86	1	2			
		\$	\$			
		-	-	-	-	

ANALYSIS OF USER FEES

Municipality

Paris T

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
	1					
	2					
	3					
	4					
	5					
	6					
	7					
	8					
	9					
	10					
	11					
	12					
	13					
	14					
	15					
	16					
	17					
	18					
	19					
	20					
	Subtotal	21				
All other user fees		22			1,187,674	
	Total	23			1,187,674	

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

-

-

-

-

-

-

-