

# 2015 FINANCIAL INFORMATION RETURN

Municipality: **Aylmer T**  
Tier: **Lower-Tier**  
Area: **Elgin Co**

MSO Office: **Western Ontario**  
Asmt Code: **3411**  
MAH Code: **44401**

Submitting: **FIR Schedules Only**  
Version: **2015-V01**

## DECLARATION OF THE MUNICIPAL TREASURER

Pursuant to the information required by the Province of Ontario under the Ministry of Municipal Affairs and Housing Act, the following schedules are attached:

Schedule	Title	
10	CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE	
12	GRANTS, USER FEES AND SERVICE CHARGES	
20	TAXATION INFORMATION	
22	MUNICIPAL AND SCHOOL BOARD TAXATION	
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74	LONG TERM LIABILITIES AND COMMITMENTS	
76	GOVERNMENT BUSINESS ENTERPRISES (GBE)	
77	OTHER ENTITIES (DSSAB, HEALTH UNIT, OTHER AND TOTAL ALL)	
79	COMMUNITY IMPROVEMENT PLANS	
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83	NOTES	

For the purposes of this Financial Information Return, the amounts disclosed on the attached schedules are in agreement with the books and records of the municipality and its consolidated entities. This Financial Information Return has been prepared in accordance with the Financial Information Return instructions.

### Questions regarding the information contained in the Schedules should be addressed to:

0020	Name . . . . .	CHRISTENE SCRIMGEOUR
0022	Telephone . . . . .	519-672-6811 EXT 221
0024	Fax . . . . .	519-672-9757
0028	Email (Required) . . . . .	christene@scrimgeour.com
0030	Website address of Municipality . . . . .	www.aylmer.ca
0091	Municipal Auditor . . . . .	CHRISTENE SCRIMGEOUR
0092	Municipal Audit Firm . . . . .	SCRIMGEOUR & COMPANY
0095	Municipal Auditor's Email (Required) . . . . .	<a href="mailto:christene@scrimgeour.com">christene@scrimgeour.com</a>
0090	Municipal Treasurer . . . . .	LISA PELTON
0093	Municipal Treasurer's Email (Required) . . . . .	lpeyton@town.aylmer.ca
0094	Date . . . . .	03-Nov-2016

### Signature of Municipal Treasurer

Signature	Date

0070	Outstanding In-Year Critical Errors . . . . .	0
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0075	Schedule 54: Cashflow - Direct or Indirect Method Chosen . . . . .	INDIRECT
------	--------------------------------------------------------------------	----------

0077	Method used to allocate Program Support to other functions in Schedule 40 . . . . .	Other Method (Please describe below)
0078	If "Other Method" is selected in line 0077, please describe method of allocating Program Support . . . . .	Direct Costs only

	Municipal Data 1 (#)	Data Source 2 (List)
0040	Households . . . . .	2,815 Stats Can
0041	Population . . . . .	7,150 Stats Can
0042	Youth Population . . . . .	1,350 Stats Can

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**Schedule 10**

**CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE**

for the year ended December 31, 2015

**STATEMENT OF OPERATIONS: REVENUE**

		Own Purposes Revenue
		1
		\$
0299	<b>Property Taxation</b>	
	<b>Taxation - Own Purposes</b> (SLC 26 9199 04 - 72 2899 07) For UT (SLC 28 0299 12 - 28 0299 08) . . . . .	5,158,835
0499	<b>Payments-In-Lieu of Taxation</b> (SLC 26 9599 08) For UT (SLC 28 0299 08) . . . . .	16,362
9940	<b>Subtotal</b>	5,175,197
0510	Estimated tax revenue . . . . .	
0620	Ontario Municipal Partnership Fund (OMPF) . . . . .	1,709,500
0695	Other . . . . .	
0696	Other . . . . .	
0697	Other . . . . .	
0698	Other . . . . .	
0699	<b>Subtotal</b>	1,709,500
	<b>Conditional Grants</b>	
0810	Ontario conditional grants (SLC 12 9910 01) . . . . .	123,336
0815	Ontario Grants for Tangible Capital Assets (SLC 12 9910 05) . . . . .	784,783
0820	Canada conditional grants (SLC 12 9910 02) . . . . .	22,778
0825	Canada Grants for Tangible Capital Assets (SLC 12 9910 06) . . . . .	0
0830	Deferred revenue earned (Provincial Gas Tax) (SLC 60 1042 01 + SLC 60 1045 01) . . . . .	0
0831	Deferred revenue earned (Canada Gas Tax) (SLC 60 1047 01) . . . . .	712,142
0899	<b>Subtotal</b>	1,643,039
1098	Revenue from other municipalities for Tangible Capital Assets (SLC 12 9910 07) . . . . .	0
1099	Revenue from other municipalities (SLC 12 9910 03) . . . . .	229,745
1299	<b>Total User Fees and Service Charges</b> (SLC 12 9910 04) . . . . .	3,255,824
	<b>Licences, permits, rents, etc.</b>	
1410	Trailer revenue and permits . . . . .	
1420	Licences and permits . . . . .	16,183
1430	Rents, concessions and franchises . . . . .	41,494
1431	Royalties . . . . .	
1432	Green Energy . . . . .	
1498	Other . . . . .	
1499	<b>Subtotal</b>	57,677
	<b>Fines and penalties</b>	
1605	Provincial Offences Act (POA) <i>Municipality which administers POA only</i> . . . . .	
1610	Other fines . . . . .	
1620	Penalties and interest on taxes . . . . .	144,371
1698	Other . . . . .	
1699	<b>Subtotal</b>	144,371
	<b>Other revenue</b>	
1805	Investment income . . . . .	200,857
1806	Interest earned on reserves and reserve funds . . . . .	49,505
1811	Gain/Loss on sale of land & capital assets . . . . .	-12,855
1812	Deferred revenue earned (Development Charges) (SLC 60 1025 01 + SLC 60 1026 01) . . . . .	26,114
1813	Deferred revenue earned (Recreational land (The Planning Act)) (SLC 60 1032 01 + SLC 60 1035 01) . . . . .	18,677
1814	Other Deferred revenue earned . . . . .	
1830	Donations . . . . .	36,006
1831	Donated Tangible Capital Assets (SLC 53 0610 01) . . . . .	0
1840	Sale of publications, equipment, etc. . . . .	
1850	Contributions from non-consolidated entities . . . . .	
1865	Other Revenues from Government Business Enterprise (ie. Dividends, etc.) . . . . .	
1870	Gaming and Casino Revenues . . . . .	
1890	Other . . . . . Post retirement benefits . . . . .	-82,801
1891	Other . . . . .	
1892	Other . . . . .	
1893	Other . . . . .	
1894	Other . . . . .	
1895	Other . . . . .	
1896	Other . . . . .	
1897	Other . . . . .	
1898	Other . . . . .	
1899	<b>Subtotal</b>	235,503
1880	Municipal Land Transfer Tax (City of Toronto Act, 2006) . . . . .	
1905	Increase/Decrease in Government Business Enterprise equity . . . . .	-430,889
9910	<b>TOTAL Revenues</b>	12,019,967

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**Schedule 10**

**CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE**

for the year ended December 31, 2015

**Continuity of Accumulated Surplus/(Deficit)**

		1
		\$
2010	PLUS: Total Revenues (SLC 10 9910 01) . . . . .	12,019,967
2020	LESS: Total Expenses (SLC 40 9910 11) . . . . .	10,256,918
2030	PLUS: . . . . .	
2040	PLUS: . . . . .	
2045	PLUS: PSAB Adjustments . . . . .	
2099	Annual Surplus/(Deficit) . . . . .	1,763,049
2060	Accumulated surplus/(deficit) at the beginning of year . . . . .	63,186,882
2061	Prior period adjustments . . . . .	
2062	Restated accumulated surplus/(deficit) at the beginning of year . . . . .	63,186,882
9950	Accumulated surplus/(deficit) at the end of year (SLC 10 2099 01 + SLC 10 2062 01). . . . .	64,949,931

**Continuity of Government Business Enterprise Equity**

		1
		\$
6010	Government Business Enterprise Equity, beginning of year . . . . .	5,199,679
6020	PLUS: Net Income for Government Business Enterprise for year . . . . .	-430,889
6060	PLUS: . . . . .	
6090	Government Business Enterprise Equity, end of year . . . . .	4,768,790

**Total of line 0899 includes:**

**Provincial Gas Tax Funding**

		1
		\$
4018	Provincial Gas Tax for Transit operating expenses. . . . .	
4019	Provincial Gas Tax for Transit capital expenses. . . . .	
4020	Provincial Gas Tax . . . . .	0

**Total of line 0899 includes:**

**Canada Gas Tax Funding**

		1
		\$
4025	General Government . . . . .	
	Transportation Services:	
4030	Roads - Paved . . . . .	792,872
4031	Roads - Unpaved . . . . .	
4032	Roads - Bridges and Culverts . . . . .	
4033	Roadways - Traffic Operations & Roadside . . . . .	
4040	Transit - Conventional . . . . .	
4041	Transit - Disabled & special needs . . . . .	
4045	Air transportation . . . . .	
4046	Other . . . . .	
	Environmental Services:	
4060	Wastewater collection/conveyance . . . . .	
4061	Wastewater treatment & disposal . . . . .	
4062	Urban storm sewer system . . . . .	
4063	Rural storm sewer system . . . . .	
4064	Water treatment . . . . .	
4065	Water distribution/transmission . . . . .	
4066	Solid waste collection . . . . .	
4067	Solid waste disposal . . . . .	
4068	Waste diversion . . . . .	
4069	Other . . . . .	
4075	Recreation Facilities - All Other . . . . .	
4076	Cultural services . . . . .	
4080	Commercial and industrial . . . . .	
4099	<b>Canada Gas Tax</b>	<b>792,872</b>

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**Schedule 12  
GRANTS, USER FEES AND SERVICE CHARGES**

for the year ended December 31, 2015

	Ontario Conditional Grants	Canada Conditional Grants	Other Municipalities	User Fees and Service Charges	Ontario Grants - Tangible Capital Assets	Canada Grants - Tangible Capital Assets	Other Municipalities - Tangible Capital Assets
	1	2	3	4	5	6	7
	\$	\$	\$	\$	\$	\$	\$
<b>0299 General government</b>				32,081			
<b>Protection services</b>							
0410 Fire				650			
0420 Police	63,219			21,728			
0421 Court Security							
0422 Prisoner Transportation							
0430 Conservation authority							
0440 Protective inspection and control				4,170			
0445 Building permit and inspection services				78,449			
0450 Emergency measures							
0460 Provincial Offences Act (POA)			43,656				
0498 Other							
<b>0499 Subtotal</b>	<b>63,219</b>	<b>0</b>	<b>43,656</b>	<b>104,997</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Transportation services</b>							
0611 Roads - Paved			20,098	46,602	784,783		
0612 Roads - Unpaved							
0613 Roads - Bridges and Culverts							
0614 Roads - Traffic Operations & Roadside							
0621 Winter Control - Except sidewalks, Parking Lots							
0622 Winter Control - Sidewalks, Parking Lots Only							
0631 Transit - Conventional							
0632 Transit - Disabled & special needs							
0640 Parking							
0650 Street lighting							
0660 Air transportation							
0698 Other							
<b>0699 Subtotal</b>	<b>0</b>	<b>0</b>	<b>20,098</b>	<b>46,602</b>	<b>784,783</b>	<b>0</b>	<b>0</b>
<b>Environmental services</b>							
0811 Wastewater collection/conveyance				685,193			
0812 Wastewater treatment & disposal							
0821 Urban storm sewer system							
0822 Rural storm sewer system							
0831 Water treatment				2,130,985			
0832 Water distribution/transmission				1,716			
0840 Solid waste collection							
0850 Solid waste disposal			49,906	310			
0860 Waste diversion	60,117						
0898 Other							
<b>0899 Subtotal</b>	<b>60,117</b>	<b>0</b>	<b>49,906</b>	<b>2,818,204</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Health services</b>							
1010 Public health services							
1020 Hospitals							
1030 Ambulance services							
1035 Ambulance dispatch							
1040 Cemeteries							
1098 Other							
<b>1099 Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Social and family services</b>							
1210 General assistance							
1220 Assistance to aged persons							
1230 Child care							
1298 Other							
<b>1299 Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Social Housing</b>							
1410 Public Housing							
1420 Non - Profit/Cooperative Housing							
1430 Rent Supplement Programs							
1497 Other							
1498 Other							
<b>1499 Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Recreation and cultural services</b>							
1610 Parks		6,557		6,959			
1620 Recreation programs							
1631 Recreation facilities - Golf Course, Marina, Ski Hill							
1634 Recreation facilities - All Other		16,221	86,607	227,077			
1640 Libraries			29,478				
1645 Museums							
1650 Cultural services							
1698 Other							
<b>1699 Subtotal</b>	<b>0</b>	<b>22,778</b>	<b>116,085</b>	<b>234,036</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Planning and development</b>							
1810 Planning and zoning				17,983			
1820 Commercial and industrial				1,921			
1830 Residential development							
1840 Agriculture and reforestation							
1850 Tile drainage/shoreline assistance							
1898 Other							
<b>1899 Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>19,904</b>	<b>0</b>	<b>0</b>	<b>0</b>
1910 Other							
<b>9910 TOTAL</b>	<b>123,336</b>	<b>22,778</b>	<b>229,745</b>	<b>3,255,824</b>	<b>784,783</b>	<b>0</b>	<b>0</b>

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## Schedule 20 TAXATION INFORMATION

for the year ended December 31, 2015

### General Information

#### 1. Optional Property Classes in Effect

	2 Y or N
0202 N New Multi-Residential . . . . .	N
0205 G Parking Lot (Includes CJ, CR, CX, CY, CZ) . . . . .	N
0210 D Office Building . . . . .	N
0215 S Shopping Centre . . . . .	N
0220 L Large Industrial . . . . .	Y
0225 Other <input type="text"/>	

#### 2. Capping Parameters and Results

	Decrease - Percentage Retained	Tax Adjustment - Increasers	Net Class Impact	Annualized Tax Limit	CVA Tax Limit	CVA Threshold Value for Protected Properties	CVA Threshold Value for Clawed Back Properties	Exclude Properties Previously at CVA Tax	Exclude Properties that go from Capped to Clawed Back	Exclude Properties that go from Clawed Back to Capped
	2 %	3 \$	4 \$	5 %	6 %	7 \$	8 \$	9 Y or N	10 Y or N	11 Y or N
0320 M Multi-Residential . . . . .	100.0%			10.0%	5.0%	250	250	Y	Y	Y
0330 C Commercial . . . . .	55.9%		5,762	10.0%	5.0%	250	250	Y	Y	Y
0340 I Industrial . . . . .	53.2%		4,147	10.0%	5.0%	250	250	Y	Y	Y

#### 3. Graduated Taxation (Tax Bands)

Grad. Tax Rates in Effect?	Number of Tax Bands	Low Band		Middle Band	
		CVA Boundary	% of Highest Band Rate	CVA Boundary	% of Highest Band Rate
2 Y or N	3 #	4 \$	5 %	6 \$	7 %
0610 C Commercial . . . . .	N				
0611 G Parking Lot . . . . .	N				
0612 D Office Building . . . . .	N				
0613 S Shopping Centre . . . . .	N				
0620 I Industrial . . . . .	N				
0621 L Large Industrial . . . . .	N				

#### 4. Phase-In Program in Effect (Most recent Phase-In only)

Phase-In Program in Effect?	Year Current Phase-In Initiated	Term of Current Phase-In
2 Y or N	3 Year	4 # of Yrs
0805 R Residential . . . . .		
0810 M Multi-Residential . . . . .		
0815 N New Multi-Residential . . . . .		
0820 C Commercial (Includes G, D, S) . . . . .		
0840 I Industrial (Includes L) . . . . .		
0850 F Farmland . . . . .		
0855 T Managed Forest . . . . .		
0860 P Pipeline . . . . .		

#### 5. Rebates for Eligible Charities

	2 %
1010 Rebate Percentage for Eligible Charities (SLC 72 2099 xx) . . . . .	40.0%

#### 6. Property Tax Due Dates for Current Year

To be completed by Single/Lower-tier Municipalities Only

	INTERIM Billing Installments			FINAL Billing Installments		
	Installments	First Due Date	Last Due Date	Installments	First Due Date	Last Due Date
	2 #	3 YYYYMMDD	4 YYYYMMDD	5 #	6 YYYYMMDD	7 YYYYMMDD
1210 R Residential . . . . .	2	20150331	20150630	2	20150831	20151030
1220 M Multi-Residential . . . . .	2	20150331	20150630	2	20150831	20151030
1230 F Farmland . . . . .	2	20150331	20150630	2	20150831	20151030
1240 T Managed Forest . . . . .	2	20150331	20150630	2	20150831	20151030
1250 C Commercial . . . . .	2	20150331	20150630	2	20150831	20151030
1260 I Industrial . . . . .	2	20150331	20150630	2	20150831	20151030
1270 P Pipeline . . . . .	2	20150331	20150630	2	20150831	20151030
1298 Other <input type="text"/>						









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## Schedule 22 MUNICIPAL and SCHOOL BOARD TAXATION

for the year ended December 31, 2015

		Municipal Taxes		Education Taxes	TOTAL
		LT / ST	UT	14	15
		12	13		
		\$	\$	\$	\$
<b>4. ADJUSTMENTS TO TAXATION</b>					
7010	Adjustments for properties, shared as if Payment-In-Lieu (Hydro properties RTQ = H, J, K) . . . . .				0
<b>5. SUPPLEMENTARY TAXES</b>					
9799	Total of all supplementary taxes (Supps, Omits, Section 359) . . . . .	146,405	102,514	47,053	295,972
<b>6. AMOUNT LEVIED BY TAX RATE</b>					
9910	<b>TOTAL Levied by Tax Rate</b>	5,162,460	3,716,057	1,798,049	10,676,566
<b>7. AMOUNTS ADDED TO TAX BILL</b>					
8005	Local improvements . . . . .				0
8010	Sewer and water service charges . . . . .				0
8015	Sewer and water connection charges . . . . .				0
8020	Fire service charges . . . . .				0
8025	Minimum tax (differential only) . . . . .				0
8030	Municipal drainage charges . . . . .				0
8035	Waste management collection charges . . . . .				0
8040	Business improvement area . . . . .	45,288			45,288
8097	Other <input type="text"/>				0
9890	<b>Subtotal</b>	45,288	0	0	45,288
<b>8. OTHER TAXATION AMOUNTS</b>					
8045	Railway rights-of-way (RTC = W) . . . . .	694	464	1,556	2,714
8050	Utility transmission and utility corridors (RTC = U) . . . . .				0
8098	Other <input type="text"/>				0
9892	<b>Subtotal</b>	694	464	1,556	2,714
<b>9. TOTAL AMOUNT LEVIED</b>					
9990	<b>TOTAL Levies</b>	5,208,442	3,716,521	1,799,605	10,724,568



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## Schedule 24

### PAYMENTS-IN-LIEU of TAXATION

for the year ended December 31, 2015

2. LOWER-TIER / SINGLE-TIER SPECIAL AREA PAYMENTS-IN-LIEU INFORMATION

	LT/ST PILS	UT PILS	Education PILS	TOTAL
9499 TOTAL	0	0	0	0

RTC RTQ	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	PIL CVA Assessment	PIL Phased-In Assessment	Tax Rates				Municipal PILS		Education PILS	TOTAL
								LT / ST	UT	EDUC	TOTAL	LT / ST	UT	14	15
1 LIST	2 LIST	3	4	5	6 %	7 \$	16 \$	8 0.xxxxxx%	9 0.xxxxxx%	10 0.xxxxxx%	11 0.xxxxxx%	12 \$	13 \$	14 \$	15 \$
4001															
1010	RF	0	Residential	PIL: Full Occupied	1.000000	100%						0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
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												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
9401				Subtotal			0	0				0	0	0	0



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## Schedule 24 PAYMENTS-IN-LIEU of TAXATION

for the year ended December 31, 2015

		Municipal PILS		Education PILS	TOTAL
		LT / ST	UT		
		12	13	14	15
		\$	\$	\$	\$
<b>4. SUPPLEMENTARY PAYMENTS-IN-LIEU</b>					
9799	Total of all supplementary PILS (Supps, Omits, Section 444) . . . . .				0
<b>5. PAYMENTS-IN-LIEU LEVIED BY TAX RATE</b>					
9910	<b>TOTAL PILS Levied by Tax Rate</b>	10,611	7,644	5,751	24,006
<b>6. AMOUNTS ADDED TO PAYMENTS-IN-LIEU</b>					
8005	Local improvements . . . . .				0
8010	Sewer and water service charges . . . . .				0
8015	Sewer and water connection charges . . . . .				0
8020	Fire service charges . . . . .				0
8030	Municipal drainage charges . . . . .				0
8035	Waste management collection charges . . . . .				0
8040	Business improvement area . . . . .				0
8097	Other <input type="text"/>				0
9890	<b>Subtotal</b>	0	0	0	0
<b>7. OTHER PAYMENTS-IN-LIEU AMOUNTS</b>					
8045	Railway rights-of-way (RTC = W) - from Ontario Enterprises . . . . .				0
8046	Railway rights-of-way (RTC = W) - from Province . . . . .				0
8050	Utility transmission and utility corridors (RTC = U) - from Ontario Enterprises . . . . .				0
8051	Utility transmission and utility corridors (RTC = U) - from Province . . . . .				0
8055	Institutional Payments - Heads and Beds (Mun. Act 323, 324) . . . . .				0
8060	Hydro-electric Power Dams - from Province . . . . .				0
8098	Other <input type="text"/>				0
9892	<b>Subtotal</b>	0	0	0	0
<b>8. TOTAL PAYMENTS-IN-LIEU LEVIED</b>					
9990	<b>TOTAL PILS Levied</b>	10,611	7,644	5,751	24,006

# FIR2015: Aylmer T

Asmt Code: 3411  
MAH Code: 44401

## Schedule 26 TAXATION and PAYMENTS-IN-LIEU SUMMARY for the year ended December 31, 2015

1. Municipal and School Board Taxation										TOTAL	ENG - Public	FRE - Public	ENG - Separate	FRE - Separate	Other
9010 Legislated Percentage of Education Taxes distributed to each School Board (Applic. to Com, Ind, Pipelines)										100.000%	77.318%	0.539%	20.600%	1.543%	0.000%
Property Class Group	Taxable Asmt. (CVA)	Taxable Asmt. (Wtd & Disc CVA)	Phase-In Taxable Asmt. (CVA)	Phase-In Taxable Asmt. (Wtd & Disc CVA)	TOTAL Taxes	Municipal Taxes		Education Taxes	Distribution of Education Taxes in column 6 by School Board						
	16 \$	2 \$	18 \$	17 \$	3 \$	LT / ST \$	UT \$	6 \$	ENG - Public \$	FRE - Public \$	ENG - Separate \$	FRE - Separate \$	Other \$		
0010 Residential	452,685,200	452,680,250	441,817,139	441,812,664	7,181,718	3,673,681	2,646,502	861,535	785,059	968	74,499	1,009			
0050 Multi-residential	17,694,000	41,506,585	16,702,340	39,180,349	593,050	325,785	234,695	32,570	32,050	1	517	2			
0110 Farmland	490,900	122,725	444,797	111,199	1,813	929	667	217	26		191				
0140 Managed Forests	0	0	0	0	0	0	0	0							
<b>9110 Subtotal</b>	<b>470,870,100</b>	<b>494,309,560</b>	<b>458,964,276</b>	<b>481,104,212</b>	<b>7,776,581</b>	<b>4,000,395</b>	<b>2,881,864</b>	<b>894,322</b>	<b>817,135</b>	<b>969</b>	<b>75,207</b>	<b>1,011</b>	<b>0</b>		
0210 Commercial	49,719,660	80,474,956	49,191,515	79,611,159	1,717,360	661,968	476,879	578,513	447,295	3,118	119,174	8,926	0		
0215 Commercial New Construction	8,937,000	14,635,231	8,788,534	14,392,103	310,465	119,671	86,210	104,584	80,862	564	21,544	1,614	0		
0310 Parking Lot	56,000	91,706	55,683	91,186	1,967	758	546	663	513	4	137	10	0		
0320 Office Building	0	0	0	0	0	0	0	0	0	0	0	0	0		
0325 Office Building New Constructio	0	0	0	0	0	0	0	0	0	0	0	0	0		
0340 Shopping Centre	281,740	461,377	278,205	455,589	9,828	3,788	2,729	3,311	2,560	18	682	51	0		
0345 Shopping Centre New Construc	0	0	0	0	0	0	0	0	0	0	0	0	0		
<b>9120 Subtotal</b>	<b>58,994,400</b>	<b>95,663,270</b>	<b>58,313,937</b>	<b>94,550,038</b>	<b>2,039,620</b>	<b>786,185</b>	<b>566,364</b>	<b>687,071</b>	<b>531,230</b>	<b>3,703</b>	<b>141,537</b>	<b>10,602</b>	<b>0</b>		
0510 Industrial	4,826,600	10,423,247	4,803,842	10,373,663	219,728	86,257	62,141	71,330	55,151	384	14,694	1,101	0		
0515 Industrial New Construction	7,395,000	16,031,734	7,239,350	15,697,508	308,507	130,525	94,030	83,952	64,910	453	17,294	1,295	0		
0610 Large Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0		
0615 Large Industrial New Constructi	0	0	0	0	0	0	0	0	0	0	0	0	0		
<b>9130 Subtotal</b>	<b>12,221,600</b>	<b>26,454,982</b>	<b>12,043,192</b>	<b>26,071,171</b>	<b>528,235</b>	<b>216,782</b>	<b>156,171</b>	<b>155,282</b>	<b>120,061</b>	<b>837</b>	<b>31,988</b>	<b>2,396</b>	<b>0</b>		
0710 Pipelines	1,350,000	1,545,210	1,333,719	1,526,575	36,158	12,693	9,144	14,321	11,073	77	2,950	221	0		
0810 Other Property Classes	0	0	0	0	0	0	0	0							
9160 Adj. for shared PIL properties	0	0	0	0	0	0	0	0							
9170 Supplementary Taxes	0	0	0	0	295,972	146,405	102,514	47,053	43,130	90	3,572	261			
<b>9180 Total Levied by Rate</b>					<b>10,676,566</b>	<b>5,162,460</b>	<b>3,716,057</b>	<b>1,798,049</b>	<b>1,522,628</b>	<b>5,676</b>	<b>255,254</b>	<b>14,490</b>	<b>0</b>		
9190 Amts Added to Tax Bill					45,288	45,288	0	0							
9192 Other Taxation Amounts					2,714	694	464	1,556							
<b>9199 TOTAL before Adj.</b>	<b>543,436,100</b>	<b>617,973,022</b>	<b>530,655,124</b>	<b>603,251,995</b>	<b>10,724,568</b>	<b>5,208,442</b>	<b>3,716,521</b>	<b>1,799,605</b>	<b>1,522,628</b>	<b>5,676</b>	<b>255,254</b>	<b>14,490</b>	<b>0</b>		

2. Payments-in-Lieu of Taxation									
Property Class Group	PIL Asmt. (CVA)	PIL Asmt. (Wtd & Disc CVA)	Phase-In PIL Asmt. (CVA)	Phase-In PIL Asmt. (Wtd & Disc CVA)	Total PILS Levied	Municipal PILS		Education PILS	
	16 \$	2 \$	18 \$	17 \$	3 \$	LT / ST \$	UT \$	6 \$	
1010 Residential	0	0	0	0	0	0	0	0	0
1050 Multi-residential	0	0	0	0	0	0	0	0	0
1110 Farmland	0	0	0	0	0	0	0	0	0
1140 Managed Forests	0	0	0	0	0	0	0	0	0
<b>9210 Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1210 Commercial	781,000	1,278,966	779,250	1,276,100	24,006	10,611	7,644	5,751	
1215 Commercial New Construction	0	0	0	0	0	0	0	0	
1310 Parking Lot	0	0	0	0	0	0	0	0	
1320 Office Building	0	0	0	0	0	0	0	0	
1325 Office Building New Constructio	0	0	0	0	0	0	0	0	
1340 Shopping Centre	0	0	0	0	0	0	0	0	
1345 Shopping Centre New Construc	0	0	0	0	0	0	0	0	
<b>9220 Subtotal</b>	<b>781,000</b>	<b>1,278,966</b>	<b>779,250</b>	<b>1,276,100</b>	<b>24,006</b>	<b>10,611</b>	<b>7,644</b>	<b>5,751</b>	
1510 Industrial	0	0	0	0	0	0	0	0	
1515 Industrial New Construction	0	0	0	0	0	0	0	0	
1610 Large Industrial	0	0	0	0	0	0	0	0	
1615 Large Industrial New Constructi	0	0	0	0	0	0	0	0	
<b>9230 Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
1718 Pipelines	0	0	0	0	0	0	0	0	
1810 Other Property Classes	0	0	0	0	0	0	0	0	
9270 Supplementary PILS	0	0	0	0	0	0	0	0	
<b>9280 Total Levied by Rate</b>					<b>24,006</b>	<b>10,611</b>	<b>7,644</b>	<b>5,751</b>	
9290 Amts Added to PILs					0	0	0	0	
9292 Other PIL Amounts					0	0	0	0	
<b>9299 TOTAL before Adj.</b>	<b>781,000</b>	<b>1,278,966</b>	<b>779,250</b>	<b>1,276,100</b>	<b>24,006</b>	<b>10,611</b>	<b>7,644</b>	<b>5,751</b>	

Part 3 contains Distribution of PILS by School Boards

2015-V01

# FIR2015: Aylmer T

Asmt Code: 3411

MAH Code: 44401

## Schedule 26

### TAXATION and PAYMENTS-IN-LIEU SUMMARY

for the year ended December 31, 2015

#### 3. Payments-In-Lieu of Taxation: Distribution of Entitlements

Source of PILS	PILS Levied			TOTAL PILS Levied	Adjustment to PILS Levied	TOTAL PIL Entitlement	Distrib. of PIL Entitlement in Col. 7			Distribution of Education PILS in column 10 by School Board						
	LT / ST	UT	Education				LT / ST	UT	Education	English - Public	French - Public	English - Separate	French - Separate	Other		
	3	4	5				8	9	10	11	12	13	14	15		
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
5010 Canada				0		0										
5020 Canada Enterprises	6,580	4,740	5,751	17,071		17,071	12,331	4,740								
<b>Ontario</b>																
Municipal Tax Assist. Act																
5210 Prev. Exempt Properties				0		0										
5220 Other Mun. Tax Asst. Act				0		0										
5230 Inst. Payments - Heads and Beds	0	0	0	0		0										
5232 Railway Rights-of-way	0	0	0	0		0										
5234 Utility Corridors/Transmission	0	0	0	0		0										
5236 Hydro-Electric Power Dams	0	0	0	0		0										
5240 Other				0		0										
<b>Ontario Enterprises</b>																
5410 Ontario Mortgage and Housing Corporat				0		0										
5430 Liquor Control Board of Ont.	4,031	2,904		6,935		6,935	4,031	2,904								
5432 Railway Rights-of-way	0	0	0	0		0										
5434 Utility Corridors/Transmission	0	0	0	0		0										
5437 Ontario Lottery and Gaming Corp.				0		0										
5460 Other				0		0										
5610 Municipal Enterprises				0		0										
5910 Other Muns and Enterprises				0		0										
5950 Amounts Added to PIL	0	0	0	0		0										
9599 <b>TOTAL</b>	10,611	7,644	5,751	24,006	0	24,006	16,362	7,644	0	0	0	0	0	0	0	







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# FIR2015: Aylmer T

Asmt Code: 3411

MAH Code: 44401

## Schedule 40

### CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES

for the year ended December 31, 2015

	Salaries, Wages and Employee Benefits	Interest on Long Term Debt	Materials	Contracted Services	Rents and Financial Expenses	External Transfers	Amortization	Total Expenses Before Adjustments	Inter-Functional Adjustments	Allocation of Program Support *	Total Expenses After Adjustments
	1	2	3	4	5	6	16	7	12	13	11
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Social Housing</b>											
1410 Public Housing								0			0
1420 Non-Profit/Cooperative Housing								0			0
1430 Rent Supplement Programs								0			0
1497 Other								0			0
1498 Other								0			0
1499 <b>Subtotal</b>	0	0	0	0	0	0	0	0	0	0	0
<b>Recreation and cultural services</b>											
1610 Parks	190,308		108,937				59,610	358,855			358,855
1620 Recreation programs								0			0
1631 Rec. Fac. - Golf Crs, Marina, Ski Hill								0			0
1634 Rec. Fac. - All Other	355,448	44,716	366,468				130,157	896,789			896,789
1640 Libraries	8,506		20,973					29,479			29,479
1645 Museums						14,000		14,000			14,000
1650 Cultural services	2,510		39,328			18,520	431	60,789			60,789
1698 Other								0			0
1699 <b>Subtotal</b>	556,772	44,716	535,706	0	0	32,520	190,198	1,359,912	0	0	1,359,912
<b>Planning and development</b>											
1810 Planning and zoning			1,231	16,754				17,985			17,985
1820 Commercial and Industrial			80,632				5,186	85,818			85,818
1830 Residential development								0			0
1840 Agriculture and reforestation								0			0
1850 Tile drainage/shoreline assistance								0			0
1898 Other BIA			45,308				2,757	48,065			48,065
1899 <b>Subtotal</b>	0	0	127,171	16,754	0	0	7,943	151,868	0	0	151,868
1910 Other								0			0
9910 <b>TOTAL</b>	4,589,308	80,684	3,133,276	934,764	7,578	110,747	1,400,561	10,256,918	0	0	10,256,918

# FIR2015: Aylmer T

Asmt Code: 3411

MAH Code: 44401

## Schedule 42 ADDITIONAL INFORMATION

for the year ended December 31, 2015

**Additional information contained in Schedule 40**

		1
		\$
<b>Total of column 1 includes:</b>		
5010	Salaries and wages . . . . .	3,650,216
5020	Employee benefits . . . . .	939,092
5099	Total Salaries, Wages and Employee benefits (Not including line 5050) . . . . .	4,589,308
5050	Salaries, Wages and Employee benefits capitalized on Schedule 51 . . . . .	
5098	Total Salaries, Wages and Employee benefits (including capitalized wages) . . . . .	4,589,308
<b>Total of column 3 includes:</b>		
5110	Amounts for tax write-offs reported in SLC 40 0250 03 . . . . .	
<b>Total of column 4 includes:</b>		
5210	Municipal Property Assessment Corporation (MPAC) . . . . .	0
<b>Total of column 5 includes:</b>		
5610	Short term interest costs . . . . .	797
<b>Total of column 6 includes:</b>		
5810	Grants to charitable and non-profit organizations . . . . .	13,000
5820	Grants to universities and colleges . . . . .	
Contributions to UNCONSOLIDATED joint local boards		
5840	Health unit . . . . .	
5850	District Social Services Administration Board (DSSAB) . . . . .	
5860	Consolidated Municipal Service Manager (CMSM) . . . . .	
5870	Homes for the aged . . . . .	
5880	Recreation boards . . . . .	
5890	Fire area boards . . . . .	
5895	Other <input type="text"/> . . . . .	
5896	Other <input type="text"/> . . . . .	
5897	Other <input type="text"/> . . . . .	
5898	Other <input type="text"/> . . . . .	
<b>Total of column 11 includes:</b>		
6010	Payments for long term commitments and liabilities financed from the consolidated statement of operations . . . . .	



# FIR2015: Aylmer T

Asmt Code: 3411

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## Schedule 51

### SCHEDULE OF TANGIBLE CAPITAL ASSETS

for the year ended December 31, 2015

#### ANALYSIS BY FUNCTIONAL CLASSIFICATION

	ANALYSIS BY FUNCTIONAL CLASSIFICATION										
	2015 Opening Net Book Value	COST				AMORTIZATION				2015 Closing Net Book Value	
		2015 Opening Cost Balance	Additions and Betterments	Disposals	Write Downs	2015 Closing Cost Balance	2015 Opening Amortization Balance	Annual Amortization	Amortization Disposal		2015 Closing Amortization Balance
1	2	3	4	5	6	7	8	9	10	11	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
<b>Social Housing</b>											
1410	Public Housing	0	0	0	0	0	0	0	0	0	
1420	Non-Profit/Cooperative Housing	0	0	0	0	0	0	0	0	0	
1430	Rent Supplement Programs	0	0	0	0	0	0	0	0	0	
1497	Other	0	0	0	0	0	0	0	0	0	
1498	Other	0	0	0	0	0	0	0	0	0	
<b>1499</b>	<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Recreation and cultural services</b>											
1610	Parks	2,497,394	3,410,141	34,253	50,258	3,394,136	912,747	59,610	50,258	922,099	
1620	Recreation programs	0	0	0	0	0	0	0	0	0	
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill	0	0	0	0	0	0	0	0	0	
1634	Rec. Fac. - All Other	4,355,612	5,630,346	49,772	5,350	5,674,768	1,274,734	130,157	750	1,404,141	
1640	Libraries	0	0	0	0	0	0	0	0	0	
1645	Museums	0	0	0	0	0	0	0	0	0	
1650	Cultural services	16,745	250,298	0	0	250,298	233,553	431	0	233,984	
1698	Other	0	0	0	0	0	0	0	0	0	
<b>1699</b>	<b>Subtotal</b>	<b>6,869,751</b>	<b>9,290,785</b>	<b>84,025</b>	<b>55,608</b>	<b>9,319,202</b>	<b>2,421,034</b>	<b>190,198</b>	<b>51,008</b>	<b>2,560,224</b>	
<b>Planning and development</b>											
1810	Planning and zoning	0	0	0	0	0	0	0	0	0	
1820	Commercial and Industrial	525,350	572,506	0	0	572,506	47,156	7,943	0	55,099	
1830	Residential development	0	0	0	0	0	0	0	0	0	
1840	Agriculture and reforestation	0	0	0	0	0	0	0	0	0	
1850	Tile drainage/shoreline assistance	0	0	0	0	0	0	0	0	0	
1898	Other	0	0	0	0	0	0	0	0	0	
<b>1899</b>	<b>Subtotal</b>	<b>525,350</b>	<b>572,506</b>	<b>0</b>	<b>0</b>	<b>572,506</b>	<b>47,156</b>	<b>7,943</b>	<b>0</b>	<b>55,099</b>	
1910	Other	0	0	0	0	0	0	0	0	0	
<b>9910</b>	<b>Total Tangible Capital Assets</b>	<b>53,310,832</b>	<b>79,962,393</b>	<b>1,539,765</b>	<b>170,717</b>	<b>81,331,441</b>	<b>26,651,561</b>	<b>1,400,561</b>	<b>151,972</b>	<b>27,900,150</b>	

# FIR2015: Aylmer T

Asmt Code: 3411

MAH Code: 44401

# Schedule 51

## SCHEDULE OF TANGIBLE CAPITAL ASSETS

for the year ended December 31, 2015

### SEGMENTED BY ASSET CLASS

		2015 Opening Net Book Value (NBV) 1 \$	2015 Closing Net Book Value (NBV) 11 \$
<b>General Capital Assets</b>			
2005	Land . . . . .	3,136,940	3,136,940
2010	Land Improvements . . . . .	2,833,122	2,704,013
2020	Buildings . . . . .	8,953,662	9,057,380
2030	Machinery & Equipment . . . . .	1,532,397	1,550,091
2040	Vehicles . . . . .	409,514	469,499
2097	Other <input type="text"/> . . . . .	0	
2098	Other <input type="text"/> . . . . .	0	
2099	<b>Total General Capital Assets</b>	<b>16,865,635</b>	<b>16,917,923</b>
<b>Infrastructure Assets</b>			
2205	Land . . . . .	0	
2210	Land Improvements . . . . .	0	
2220	Buildings . . . . .	0	
2230	Machinery & Equipment . . . . .	0	
2240	Vehicles . . . . .	0	
2250	Linear Assets . . . . .	36,445,197	36,513,368
2297	Other <input type="text"/> . . . . .	0	
2298	Other <input type="text"/> . . . . .	0	
2299	<b>Total Infrastructure Assets</b>	<b>36,445,197</b>	<b>36,513,368</b>
9920	<b>Total Tangible Capital Assets</b>	<b>53,310,832</b>	<b>53,431,291</b>
2405	<b>Construction-in-progress</b>	<b>1,222,354</b>	<b>2,889,475</b>
9921	<b>Total Tangible Capital Assets and Construction-in-progress</b>	<b>54,533,186</b>	<b>56,320,766</b>

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# FIR2015: Aylmer T

# Schedule 51

Asmt Code: 3411

## SCHEDULE OF TANGIBLE CAPITAL ASSET: CONSTRUCTION-IN-PROGRESS

MAH Code: 44401

for the year ended December 31, 2015

### ANALYSIS BY FUNCTIONAL CLASSIFICATION

		COST			
		2015 Opening Balance	Expenditures in 2015	Less Assets Capitalized	2015 Closing Balance
		1	2	3	4
		\$	\$	\$	\$
<b>0299</b>	<b>General government</b>				
	<b>Protection services</b>				
0410	Fire	111,558	48,352		159,910
0420	Police	0			0
0421	Court Security	0			0
0422	Prisoner Transportation	0			0
0430	Conservation authority	0			0
0440	Protective inspection and control	0			0
0445	Building permit and inspection services	0			0
0450	Emergency measures	0			0
0460	Provincial Offences Act (POA)	0			0
0498	Other	0			0
<b>0499</b>	<b>Subtotal</b>	<b>111,558</b>	<b>48,352</b>	<b>0</b>	<b>159,910</b>
	<b>Transportation services</b>				
0611	Roads - Paved	111,228	923,665		1,034,893
0612	Roads - Unpaved	0			0
0613	Roads - Bridges and Culverts	0			0
0614	Roadways - Traffic Operations & Roadside	379,592	27,748	379,592	27,748
0621	Winter Control - Except sidewalks, Parking Lots	0			0
0622	Winter Control - Sidewalks, Parking Lots Only	0			0
0631	Transit - Conventional	0			0
0632	Transit - Disabled & special needs	0			0
0640	Parking	0			0
0650	Street lighting	0			0
0660	Air transportation	0			0
0698	Other	0			0
<b>0699</b>	<b>Subtotal</b>	<b>490,820</b>	<b>951,413</b>	<b>379,592</b>	<b>1,062,641</b>
	<b>Environmental services</b>				
0811	Wastewater collection/conveyance	6,634	59,167		65,801
0812	Wastewater treatment & disposal	0			0
0821	Urban storm sewer system	0			0
0822	Rural storm sewer system	0			0
0831	Water treatment	0			0
0832	Water distribution/transmission	613,342	987,781		1,601,123
0840	Solid waste collection	0			0
0850	Solid waste disposal	0			0
0860	Waste diversion	0			0
0898	Other	0			0
<b>0899</b>	<b>Subtotal</b>	<b>619,976</b>	<b>1,046,948</b>	<b>0</b>	<b>1,666,924</b>
	<b>Health services</b>				
1010	Public health services	0			0
1020	Hospitals	0			0
1030	Ambulance services	0			0
1035	Ambulance dispatch	0			0
1040	Cemeteries	0			0
1098	Other	0			0
<b>1099</b>	<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Social and family services</b>				
1210	General assistance	0			0
1220	Assistance to aged persons	0			0
1230	Child care	0			0
1298	Other	0			0
<b>1299</b>	<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Social Housing</b>				
1410	Public Housing	0			0
1420	Non-Profit/Cooperative Housing	0			0
1430	Rent Supplement Programs	0			0
1497	Other	0			0
1498	Other	0			0
<b>1499</b>	<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Recreation and cultural services</b>				
1610	Parks	0			0
1620	Recreation programs	0			0
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill	0			0
1634	Rec. Fac. - All Other	0			0
1640	Libraries	0			0
1645	Museums	0			0
1650	Cultural services	0			0
1698	Other	0			0
<b>1699</b>	<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Planning and development</b>				
1810	Planning and zoning	0			0
1820	Commercial and Industrial	0			0
1830	Residential development	0			0
1840	Agriculture and reforestation	0			0
1850	Tile drainage/shoreline assistance	0			0
1898	Other	0			0
<b>1899</b>	<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1910	Other	0			0
<b>9910</b>	<b>Total Construction-In-Progress</b>	<b>1,222,354</b>	<b>2,046,713</b>	<b>379,592</b>	<b>2,889,475</b>

**FIR2015: Aylmer T**

**Schedule 53**

Asmt Code: 3411

**CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS**

MAH Code: 44401

**(NET DEBT) AND TANGIBLE CAPITAL ASSET ACQUISITION FINANCING/DONATIONS**

for the year ended December 31, 2015

**CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS (NET DEBT)**

		1
		\$
1010	Annual Surplus/(Deficit) (SLC 10 2099 01) . . . . .	1,763,049
1020	Acquisition of tangible capital assets . . . . .	-1,539,765
1030	Amortization of tangible capital assets (SLC 51 9910 08) . . . . .	1,400,561
1031	Contributed (Donated) tangible capital assets . . . . .	
1032	<b>Change in construction-in-progress . . . . .</b>	<b>-1,667,121</b>
1040	(Gain)/Loss on sale of tangible capital assets . . . . .	18,745
1050	Proceeds on sale of tangible capital assets . . . . .	
1060	Write-downs of tangible capital assets . . . . .	
1070	Other <input type="text"/> . . . . .	
1071	Other <input type="text"/> . . . . .	
<b>1099</b>	<b>Subtotal</b>	<b>-1,787,580</b>
1210	Change in supplies inventories . . . . .	
1220	Change in prepaid expenses . . . . .	-2,331
1230	Other <input type="text"/> . . . . .	
<b>1299</b>	<b>Subtotal</b>	<b>-2,331</b>
1410	(Increase)/decrease in net financial assets/net debt . . . . .	-26,862
1420	Net financial assets (net debt), beginning of year . . . . .	8,592,384
<b>9910</b>	<b>Net financial assets (net debt), end of year . . . . .</b>	<b>8,565,522</b>

**SOURCES OF FINANCING FOR TCA ACQUISITIONS / DONATIONS**

		1
		\$
<b>Long Term Liabilities Incurred</b>		
0205	Canada Mortgage and Housing Corporation (CMHC) . . . . .	
0210	Ontario Financing Authority . . . . .	
0215	Commercial Area Improvement Program . . . . .	
0220	Other Ontario housing programs . . . . .	
0235	Serial debentures . . . . .	
0240	Sinking fund debentures . . . . .	
0245	Long term bank loans . . . . .	
0250	Long term reserve fund loans . . . . .	
0255	Lease purchase agreements (Tangible capital leases) . . . . .	
0260	Construction Financing Debentures . . . . .	
0265	Infrastructure Ontario . . . . .	
0297	Other <input type="text"/> . . . . .	
0298	Other <input type="text"/> . . . . .	
<b>0299</b>	<b>Subtotal</b>	<b>0</b>
<b>Financing from Dedicated Revenue</b>		
0405	Municipal Property Tax by Levy . . . . .	
0406	Reserves and Reserve funds (SLC 60 1012 01 + SLC 60 1012 02 + SLC 60 1012 03) . . . . .	1,543,678
0410	Municipal User Fees & Service Charges . . . . .	
0415	Development Charges (SLC 61 0299 08) . . . . .	1,476
0416	Recreation land (The Planning Act) (SLC 60 1032 01) . . . . .	18,677
0419	Donations . . . . .	35,940
0420	Other <input type="text"/> . . . . .	
0446	Proceeds from the sale of Tangible Capital Assets, etc . . . . .	
0447	Investment income . . . . .	
0448	Prepaid special charges . . . . .	
0495	Other <input type="text"/> . . . . .	
0496	Other <input type="text"/> . . . . .	
0497	Other <input type="text"/> . . . . .	
0498	Other <input type="text"/> . . . . .	
<b>0501</b>	<b>Subtotal</b>	<b>1,599,771</b>
<b>Government Transfers</b>		
0425	Capital Grants: Federal (SLC 12 9910 06 - (SLC 10 4099 01 - SLC 60 1047 01) . . . . .	-80,730
0430	Capital Grants: Provincial (SLC 12 9910 05 - (SLC 10 4019 01 - SLC 60 1045 01) . . . . .	784,783
0435	Capital Grants: Other Municipalities (SLC 12 9910 07) . . . . .	0
0440	Canada Gas Tax (SLC 10 4099 01) . . . . .	792,872
0445	Provincial Gas Tax (SLC 10 4019 01) . . . . .	0
<b>0502</b>	<b>Subtotal</b>	<b>1,496,925</b>
<b>0499</b>	<b>Subtotal</b>	<b>3,096,696</b>
0610	Contributed (Donated) tangible capital assets . . . . .	0
<b>9920</b>	<b>Total Capital Financing</b>	<b>3,096,696</b>
<b>0810</b>	<b>Unexpended Capital Financing or (Unfinanced Capital Outlay) . . . . .</b>	<b>1,556,931</b>



2015-V01

**FIR2015: Aylmer T**

**Schedule 54**

Asmt Code: 3411

**CONSOLIDATED STATEMENT OF CASH FLOW - DIRECT METHOD**

MAH Code: 44401

for the year ended December 31, 2015

\* Municipalities must choose either the direct or indirect method. If indirect method is chosen, please use Schedule 54B.

**CONSOLIDATED STATEMENT OF CASH FLOW - DIRECT METHOD**

		2015 Actual 1 \$
<b>Operating Transactions</b>		
<b>Cash received from</b>		
0210	Taxes . . . . .	
0220	Transfers . . . . .	
0230	User Fees . . . . .	
0240	Fees, Permits, Licenses and Fines . . . . .	
0250	Enterprises. . . . .	
0260	Investments . . . . .	
0298	Other <input type="text"/>	
0299	<b>Subtotal</b>	0
<b>Cash paid for</b>		
0410	Salaries, Wages and Employment Contracts and Benefits . . . . .	
0420	Material and Supplies . . . . .	
0430	Contracted Services . . . . .	
0440	Financing Charges . . . . .	
0450	External Transfers . . . . .	
0498	Other <input type="text"/>	
0499	<b>Subtotal</b>	0
2099	<b>Cash provided by operating transactions</b>	0
<b>Capital Transactions</b>		
0610	Proceeds on sale of tangible capital assets . . . . .	
0620	Cash used to acquire tangible capital assets . . . . .	
0630	Change in construction-in-progress . . . . .	
0698	Other <input type="text"/>	
0699	<b>Cash applied to capital transactions</b>	0
<b>Investing Transactions</b>		
0810	Proceeds from portfolio investments . . . . .	
0820	Portfolio investments . . . . .	
0898	Other <input type="text"/>	
0899	<b>Cash provided by / (applied to) investing transactions</b>	0
<b>Financing Transactions</b>		
1010	Proceeds from long term debt issues . . . . .	
1020	Principal long term debt repayment . . . . .	
1030	Temporary loans . . . . .	
1031	Repayment of temporary loans . . . . .	
1096	Other <input type="text"/>	
1097	Other <input type="text"/>	
1098	Other <input type="text"/>	
1099	<b>Cash applied to financing transactions</b>	0
1210	Increase in cash and cash equivalents . . . . .	0
1220	Cash and cash equivalents, beginning of year . . . . .	7,783,028
9920	Cash and cash equivalents, end of year . . . . .	7,783,028

		2015 Actual 1 \$
<b>Cash and cash equivalents represented by:</b>		
1401	Cash . . . . .	
1402	Temporary borrowings . . . . .	
1403	Short term investments . . . . .	
1404	Other <input type="text"/>	
9940	<b>Cash and cash equivalents, end of year</b>	0
<b>Cash:</b>		
1501	<b>Unrestricted</b> . . . . .	
1502	<b>Restricted</b> . . . . .	
1503	<b>Unallocated</b> . . . . .	
9950	<b>Cash and cash equivalents, end of year</b>	0

2015-V01

**FIR2015: Aylmer T**

**Schedule 54**

Asmt Code: 3411

**CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD**

MAH Code: 44401

for the year ended December 31, 2015

\* Municipalities must choose either the direct or indirect method. If direct method is chosen, please use Schedule 54A.

**CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD**

		2015 Actual 1 \$
<b>Operating Transactions</b>		
2010	Annual Surplus/(Deficit) (SLC 10 2099 01) . . . . .	1,763,049
2020	Non-cash items including amortization . . . . .	1,400,561
2021	Contributed (Donated) tangible capital assets . . . . .	
2022	Change in non-cash assets and liabilities . . . . .	-163,853
2030	Prepaid expenses . . . . .	-2,331
2040	Change in deferred revenue . . . . .	
2096	Other <input type="text"/>	
2097	Other <input type="text"/>	
2098	Other <input type="text"/>	
2099	<b>Cash provided by operating transactions</b>	<b>2,997,426</b>
<b>Capital Transactions</b>		
0610	Proceeds on sale of tangible capital assets . . . . .	18,745
0620	Cash used to acquire tangible capital assets . . . . .	-1,539,765
0630	Change in construction-in-progress . . . . .	-1,667,121
0698	Other <input type="text"/>	
0699	<b>Cash applied to capital transactions</b>	<b>-3,188,141</b>
<b>Investing Transactions</b>		
0810	Proceeds from portfolio investments . . . . .	
0820	Portfolio investments . . . . .	
0898	Other <input type="text" value="GBE - ERTH"/>	430,889
0899	<b>Cash provided by / (applied to) investing transactions</b>	<b>430,889</b>
<b>Financing Transactions</b>		
1010	Proceeds from long term debt issues . . . . .	
1020	Principal long term debt repayment . . . . .	-129,829
1030	Temporary loans . . . . .	
1031	Repayment of temporary loans . . . . .	
1096	Other <input type="text"/>	
1097	Other <input type="text"/>	
1098	Other <input type="text"/>	
1099	<b>Cash applied to financing transactions</b>	<b>-129,829</b>
1210	Increase in cash and cash equivalents . . . . .	110,345
1220	Cash and cash equivalents, beginning of year . . . . .	7,783,028
9920	Cash and cash equivalents, end of year . . . . .	7,893,373

		2015 Actual 1 \$
<b>Cash and cash equivalents represented by:</b>		
1401	Cash . . . . .	7,389,793
1402	Temporary borrowings . . . . .	
1403	Short term investments . . . . .	503,580
1404	Other <input type="text"/>	
9940	<b>Cash and cash equivalents, end of year</b>	<b>7,893,373</b>

		1 \$
<b>Cash:</b>		
1501	Unrestricted . . . . .	7,893,373
1502	Restricted . . . . .	
1503	Unallocated . . . . .	
9950	<b>Cash and cash equivalents, end of year</b>	<b>7,893,373</b>

2015-V01

# FIR2015: Aylmer T

Asmt Code: 3411

MAH Code: 44401

## Schedule 60

### CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2015

	Obligatory Res. Funds, Deferred Rev.	Discretionary Res. Funds	Reserves
	1	2	3
	\$	\$	\$
<b>0299 Balance, beginning of year</b>	1,257,609	5,594,377	303,000
0310 Allocation of Surplus		2,271,580	0
0315 Allocation of Surplus : for operating		518,524	
0320 Allocation of Surplus : for capital		1,753,056	
<b>Development Charges Act</b>			
0610 Non-discounted services	39,392		
0620 Discounted services			
0630 Credits utilized (Development Charges Act) (SLC 61 0299 05)	0		
<b>0699 Subtotal Development Charges Act</b>	<b>39,392</b>		
0810 Lot levies			
0820 Subdivider contributions			
0830 Recreational land (the Planning Act)			
0841 Investment Income	10,721	49,505	
0860 Gasoline Tax - Province			
0861 <a href="#">Building Code Act, 1992 (Section 1.9.1.1 (d))</a>			
0862 Gasoline Tax - Federal	207,060		
0864 Building Canada Fund (BCF)			
0870 Inter - Reserve Fund / Reserves Transfer			
0895 Other			
0896 Other			
0897 Other			
0898 Other			
<b>9940 TOTAL Revenues &amp; Surplus</b>	<b>257,173</b>	<b>2,321,085</b>	<b>0</b>
<b>Less: Utilization of reserve funds and reserves (transfers)</b>			
1012 For acquisition of tangible capital asset		1,543,678	
1015 For current operations		391,750	
1025 Development Charges earned to tangible capital asset acquisition (SLC 61 0299 08)	1,476		
1026 Development Charges earned to operations (SLC 61 0299 07)	24,638		
1032 Recreational land (the Planning Act) earned to tangible capital asset acquisition	18,677		
1035 Recreational land (the Planning Act) earned to operations			
1042 Deferred revenue earned (Provincial Gas Tax) for Transit (Operations)			
1045 Deferred revenue earned (Provincial Gas Tax) for Transit (Capital)			
1047 Deferred revenue earned (Canada Gas Tax)	712,142		
1055 Development Charges Act - Credits Provided (SLC 61 0299 10)	0		
1070 Inter - Reserve Fund / Reserves Transfer			
0910 Less: Utilization (deferred revenue recognized)	756,933	1,935,428	0
<b>2099 Balance, end of year</b>	<b>757,849</b>	<b>5,980,034</b>	<b>303,000</b>



**FIR2015: Aylmer T**

Asmt Code: 3411

MAH Code: 44401

**Schedule 61**

**DEVELOPMENT CHARGES RESERVE FUNDS**

for the year ended December 31, 2015

		Development Charges Proceeds				Development Charges Disbursements						
		Balance January 1	Development Charges Collected	Interest and Investment Income	Credits Utilized	Total	To: Consolidated Statement of Operations	To: Tangible Capital Asset Acquisition	Other Disbursements	Credits Provided	Total	Balance December 31
		1	2	3	5	6	7	8	9	10	11	12
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Development Charges</b>												
0205	General Government . . . . .	20,607	3,624	407		4,031	24,638				24,638	0
0210	Fire Protection . . . . .	71,619	11,148	1,253		12,401					0	84,020
0215	Police Protection . . . . .	28,295	1,615	182		1,797					0	30,092
0220	Roads and Structures . . . . .	34,380	5,633	633		6,266		1,149			1,149	39,497
0225	Transit . . . . .	0				0					0	0
0230	Wastewater . . . . .	0				0					0	0
0235	Stormwater . . . . .	0				0					0	0
0240	Water . . . . .	0				0					0	0
0245	Emergency Medical Services . . . . .	0				0					0	0
0250	Homes for the Aged . . . . .	0				0					0	0
0255	Daycare . . . . .	0				0					0	0
0260	Housing . . . . .	0				0					0	0
0265	Parkland Development . . . . .	0				0					0	0
0270	GO Transit . . . . .	0				0					0	0
0275	Library . . . . .	0				0					0	0
0280	Recreation . . . . .	98,878	3,033	341		3,374		327			327	101,925
0285	Development Studies . . . . .	0				0					0	0
0286	Parking . . . . .	0				0					0	0
0287	Animal Control . . . . .	0				0					0	0
0288	Municipal Cemeteries . . . . .	0				0					0	0
0290	Other . . . . . Infrastructure	278,317	14,339	1,865		16,204					0	294,521
0295	Other . . . . .	0				0					0	0
0296	Other . . . . .	0				0					0	0
0297	Other . . . . .	0				0					0	0
<b>0299</b>	<b>TOTAL</b>	<b>532,096</b>	<b>39,392</b>	<b>4,681</b>	<b>0</b>	<b>44,073</b>	<b>24,638</b>	<b>1,476</b>	<b>0</b>	<b>0</b>	<b>26,114</b>	<b>550,055</b>

2012-V01

# FIR2015: Aylmer T

Asmt Code: 3411

MAH Code: 44401

## Schedule 62 DEVELOPMENT CHARGES RATES

for the year ended December 31, 2015

*Sq. Foot / Sq. Metre / Per Hectare / Per Other*

*(Please specify)*

### RESIDENTIAL CHARGES (\$)

### NON - RESIDENTIAL CHARGES (\$)

Service	RESIDENTIAL CHARGES (\$)									NON - RESIDENTIAL CHARGES (\$)																
	Single Detached	Semi-Detached	Other Multiples	Apartments		Other	Other	Other	Other	Other	NON Res.	Industrial	Commercial	Institutional	Other	Other	Other									
	1	2	3	< = 1 Bedroom	> = 2 Bedroom	4	5	6	7	8	9	Sq. Foot / Sq. Metre / Per Hectar/ Per Other (Please Specify)	Sq. Foot / Sq. Metre / Per Hectar/ Per Other (Please Specify)	Sq. Foot / Sq. Metre / Per Hectare/ Per Other (Please Specify)	Sq. Foot / Sq. Metre / Per Hectare/ Per Other (Please Specify)	10	11	12	13	14	15	16				
0	<b>Municipal Wide Charges</b>									<i>If Other, Please Specify &gt;</i>																
9910	<b>TOTAL MUNICIPAL WIDE CHARGES</b>									0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	

1250 Are the rates being reported based on a new development charge by-law that was approved by council within the reporting year?  
If yes(Y), please attach an electronic version of the new by-law.



2015-V01

# FIR2015: Aylmer T

# Schedule 70

Asmt Code: 3411

## CONSOLIDATED STATEMENT OF FINANCIAL POSITION

MAH Code: 44401

for the year ended December 31, 2015

Financial Assets		1
		\$
0299	Cash and cash equivalents	7,893,373
<b>Accounts receivable</b>		
0410	Canada	206,207
0420	Ontario	
0430	Upper-tier	
0440	Other municipalities	
0450	School boards	
0490	Other receivables	462,315
0499	<b>Subtotal</b>	668,522
<b>Taxes receivable</b>		
0610	Current year's levies	466,873
0620	Previous year's levies	215,740
0630	Prior year's levies	102,639
0640	Penalties and interest	71,340
0690	LESS: Allowance for uncollectables	
0699	<b>Subtotal</b>	856,592
<b>Investments *</b>		
0805	Canada	
0810	Ontario	
0815	Municipal	
0820	Government business enterprises	2,505,290
0828	Other	
0829	<b>Subtotal</b>	2,505,290
<b>Debt Recoverable from Others</b>		
0861	Municipalities (SLC 74 0630 01)	0
0862	School Boards (SLC 74 0620 01)	0
0863	Retirement Funds (SLC 74 0899 01)	0
0864	Sinking Funds (SLC 74 1099 01)	0
0865	Individuals	
0868	Other	
0845	<b>Subtotal</b>	0
<b>Other financial assets</b>		
0830	Inventories held for resale	
0831	Land held for resale	
0835	Notes receivable	2,263,500
0840	Mortgages receivable	
0850	Deferred taxes receivable	
0890	Other	
0898	<b>Subtotal</b>	2,263,500
9930	<b>TOTAL Financial Assets</b>	14,187,277
8010	* Market value of Investments included in Line 0829	2,505,290



2015-W01

# FIR2015: Aylmer T

# Schedule 70

Asmt Code: 3411

## CONSOLIDATED STATEMENT OF FINANCIAL POSITION

MAH Code: 44401

for the year ended December 31, 2015

Liabilities		1
<b>Temporary loans</b>		\$
2010	Operating purposes	
Tangible Capital Assets:		
2020	Canada	
2030	Ontario	
2040	Other	
2099	<b>Subtotal</b>	0
<b>Accounts Payable</b>		
2210	Canada	
2220	Ontario	
2230	Upper-tier	
2240	Other municipalities	1,596
2250	School boards	
2260	Interest on debt	
2270	Trade accounts payable	1,107,464
2290	Other	178,247
2299	<b>Subtotal</b>	1,287,307
2301	Estimated Tax Liabilities (PS3510)	
<b>Deferred revenue</b>		
2410	Obligatory reserve funds (SLC 60 2099 01)	757,849
2490	Other	736,147
2499	<b>Subtotal</b>	1,493,996
<b>Long term liabilities</b>		
2610	Debt issued	
2620	Debt payable to others	1,868,952
2630	Lease purchase agreements (Tangible capital leases)	
2640	Other	
2650	Other	
2660	LESS: Debt issued on behalf of Government Business Enterprise	
2699	<b>Subtotal</b>	1,868,952
<b>Solid Waste Management Facility Liabilities</b>		
2799	Solid waste landfill closure and post-closure	
<b>Post employment benefits</b>		
2810	Accumulated sick leave	
2820	Accrued vacation pay	
2830	Accrued pensions payable	
2840	Accrued Workplace Safety and Insurance Board claims (WSIB)	
2898	Other benefits payable	971,500
2899	<b>Subtotal post employment benefits</b>	971,500
<b>Liability for contaminated sites</b>		
2910	Remediation costs of contaminated sites	
9940	<b>TOTAL Liabilities</b>	5,621,755
9945	<b>Net Financial Assets / Net Debt (Total Financial Assets LESS Total Liabilities)</b>	8,565,522
<b>Non-Financial Assets</b>		1
		\$
6210	Tangible Capital Assets (SLC 51 9921 11)	56,320,766
6250	Inventories of Supplies	
6260	Prepaid Expenses	63,643
6299	<b>Total Non-Financial Assets</b>	56,384,409
9970	<b>Total Accumulated Surplus/(Deficit)</b>	64,949,931
<b>Analysis of the Accumulated Surplus/(Deficit)</b>		1
		\$
6410	Equity in Tangible Capital Assets	54,428,376
6420	Reserves and Reserve Funds (SLC 60 2099 02 + SLC 60 2099 03)	6,283,034
6430	General Surplus/ (Deficit)	392,599
6431	Unexpended capital financing	
Local boards		
5030	Transit operations	
5035	Water operations	
5040	Wastewater operations	
5041	Solid waste operations	
5045	Libraries	
5050	Cemeteries	
5055	Recreation, community centres and arenas	
5060	Business Improvement Area	47,632
5076	Other	
5077	Other	
5078	Other	
5079	Other	
5098	<b>Total Local Boards</b>	47,632
5080	Equity in Government Business Enterprises (SLC 10 6090 01)	4,768,790
6601	Unfunded Employee Benefits	-971,500
6602	Unfunded Landfill closure costs	
6603	Unfunded Remediation costs of contaminated sites	
6610	Other	
6620	Other	
6630	Other	
6640	Other	
6699	<b>Total Other</b>	-971,500
9971	<b>Total Accumulated Surplus/(Deficit)</b>	64,949,931

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# FIR2015: Aylmer T

Asmt Code: 3411

MAH Code: 44401

## Single/Lower-Tier ONLY Schedule 72 CONTINUITY OF TAXES RECEIVABLE

for the year ended December 31, 2015

### Continuity of Taxes Receivable

		9
		\$
0210	Taxes receivable, beginning of year . . . . .	851,599
0215	PLUS: Amounts added to tax bills for collection purposes only . . . . .	
0220	PLUS: Tax amounts levied in the year (SLC 26 9199 03) . . . . .	10,724,568
0225	PLUS: Current Year Penalties and Interest . . . . .	
0240	LESS: Total cash collections (SLC 72 0699 09) . . . . .	10,609,696
0250	LESS: Tax adjustments before allowances (SLC 72 2899 09) . . . . .	109,879
0260	LESS: Tax adjustments not applied to taxation (SLC 72 4999 09) . . . . .	0
0280	PLUS: <input type="text"/>	
0290	Taxes receivable, end of year . . . . .	856,592

### Cash Collections

		9
		\$
0610	Current year's tax . . . . .	10,003,445
0620	Previous year's tax . . . . .	456,285
0630	Penalties and interest . . . . .	149,966
0640	Amounts added to tax bills for collection purposes only . . . . .	
0690	Other <input type="text"/>	
0699	<b>TOTAL Cash Collections</b>	<b>10,609,696</b>

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# FIR2015: Aylmer T

Asmt Code: 3411

MAH Code: 44401

## Single/Lower-Tier ONLY Schedule 72 CONTINUITY OF TAXES RECEIVABLE

for the year ended December 31, 2015

Tax Adjustments Applied to Taxation		SCHOOL BOARDS					TOTAL Education 6 \$	Lower-Tier (Single-Tier) 7 \$	Upper-Tier 8 \$	TOTAL Tax Adjustment 9 \$
		English - Public 1 \$	French - Public 2 \$	English - Separate 3 \$	French - Separate 4 \$	Other 5 \$				
1099	Municipal Act (353, 354, 357, 358, RfR) . . . . .	15,739	74	3,947	206		19,966	23,758	18,533	62,257
1299	Discounts for Advance Payments (Mun. Act 345(10)) . . . . .									0
1499	Tax Credit (Mun. Act 474.3) . . . . .									0
1699	Tax Cancellation - Low income seniors and Disabled persons (Mun. Ac						0			0
1810	Rebates to Commercial properties (Mun. Act 362) . . . . .						0			0
1820	Rebates to Industrial properties (Mun. Act 362) . . . . .						0			0
1899	<b>Subtotal</b>	0	0	0	0	0	0	0	0	0
2099	Rebates for Charities (Mun. Act 361) . . . . .						0			0
2299	Vacant Unit Rebates (Mun. Act 364) . . . . .	2,536	17	703	48		3,304	25,849	18,469	47,622
2399	Reduction for Heritage Property (Mun. Act 365.2) . . . . .						0			0
2890	Other <input type="text"/>						0			0
2891	Other <input type="text"/>						0			0
2892	Other <input type="text"/>						0			0
2893	Other <input type="text"/>						0			0
2899	<b>Tax adjustments before allowances</b>	18,275	91	4,650	254	0	23,270	49,607	37,002	109,879

Tax Adjustments Not Applied to Taxation		SCHOOL BOARDS					TOTAL Education 6 \$	Lower-Tier (Single-Tier) 7 \$	Upper-Tier 8 \$	TOTAL Tax Adjustment 9 \$
		English - Public 1 \$	French - Public 2 \$	English - Separate 3 \$	French - Separate 4 \$	Other 5 \$				
4010	Tax sale, Tax registration accounts . . . . .									0
4210	Tax Deferral - Low income seniors and Disabled persons (Mun. Act 315						0			0
4420	Net Impact of 5% Capping Limit Program . . . . .						0			0
4890	Other <input type="text"/>						0			0
4891	Other <input type="text"/>						0			0
4999	<b>Tax Adjustments Not Applied to Taxation</b>	0	0	0	0	0	0	0	0	0

Additional Information		SCHOOL BOARDS					TOTAL Education	Lower-Tier (Single-Tier)	Upper-Tier	TOTAL Tax Adjustment
		English - Public	French - Public	English - Separate	French - Separate	Other	6	7	8	9
		\$	\$	\$	\$	\$	\$	\$	\$	\$
6010	Recovery of Tax Deferrals . . . . .						0			0
7010	Entitlement of School Boards . . . . .	1,504,353	5,585	250,604	14,236	0	1,774,779			

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# FIR2015: Aylmer T

Asmt Code: 3411

MAH Code: 44401

# Schedule 74 LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2015

## 1. Debt burden of the municipality

All outstanding debt issued by the municipality, predecessor municipalities and consolidated entities		1
		\$
0210	To Ontario and agencies . . . . .	
0220	To Canada and agencies . . . . .	
0230	To Others . . . . .	1,868,952
0297	Other <input type="text"/>	
0298	Other <input type="text"/>	
<b>0299</b>	<b>Subtotal</b>	<b>1,868,952</b>
0499	PLUS: All debt assumed by the municipality from others . . . . .	
LESS: All debt assumed by others		
0610	Ontario . . . . .	
0620	School boards . . . . .	
0630	Other Municipalities . . . . .	
0640	Government Business Enterprises . . . . .	
0697	Other <input type="text"/>	
0698	Other <input type="text"/>	
<b>0699</b>	<b>Subtotal</b>	<b>0</b>
LESS: Debt retirement funds		
0810	Sewer . . . . .	
0820	Water . . . . .	
0896	Other <input type="text"/>	
0897	Other <input type="text"/>	
0898	Other <input type="text"/>	
<b>0899</b>	<b>Subtotal</b>	<b>0</b>
LESS: Own sinking funds (Actual balances)		
1010	General municipal . . . . .	
1020	Enterprises and others . . . . .	
1096	Other <input type="text"/>	
1097	Other <input type="text"/>	
1098	Other <input type="text"/>	
<b>1099</b>	<b>Subtotal</b>	<b>0</b>
<b>9910</b>	<b>TOTAL Net Long Term Liabilities of the Municipality</b>	<b>1,868,952</b>

## 2. Debt burden of the municipality: Analysed by debt instrument

1210	Sinking fund debentures . . . . .	
1220	Installment (serial) debentures . . . . .	1,868,952
1230	Long term bank loans . . . . .	
1240	Lease purchase agreements (Tangible capital leases) . . . . .	
1250	Mortgages . . . . .	
1280	Construction Financing Debentures . . . . .	
1297	Other <input type="text"/>	
1298	Other <input type="text"/>	
<b>9920</b>	<b>TOTAL Net Long Term Liabilities of the Municipality</b>	<b>1,868,952</b>

## 3. Debt burden of the municipality: Analysed by function

1405	General government . . . . .	
1410	Protection services . . . . .	
Transportation services:		
1415	Roadways . . . . .	
1416	Winter Control . . . . .	
1420	Transit . . . . .	
1421	Parking . . . . .	
1422	Street Lighting . . . . .	762,302
1423	Air Transportation . . . . .	
Environmental services:		
1425	Wastewater system . . . . .	243,891
1430	Storm water system . . . . .	
1435	Waterworks system . . . . .	
1440	Solid Waste collection . . . . .	
1445	Solid Waste disposal . . . . .	
1446	Waste diversion . . . . .	
1450	Health services . . . . .	
1455	Social and family services . . . . .	
1460	Social housing . . . . .	
Recreation and cultural services:		
1465	Parks . . . . .	
1466	Recreation programs . . . . .	
1471	Recreation facilities - Golf Course, Marina, Ski Hill . . . . .	
1474	Recreation facilities - All Other . . . . .	862,759
1475	Libraries . . . . .	
1476	Museums . . . . .	
1477	Cultural services . . . . .	
1480	Planning and development . . . . .	
1490	Other long term liabilities . . . . .	
<b>9930</b>	<b>TOTAL Net Long Term Liabilities of the Municipality</b>	<b>1,868,952</b>

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# FIR2015: Aylmer T

Asmt Code: 3411

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## Schedule 74

### LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2015

**4. Debt payable in foreign currencies (net of sinking fund holdings)**

		1
		\$
1610	US Dollars:	
	Canadian dollar equivalent included in SLC 74 9910 01 . . . . .	
1620	Par value in 'U.S. Dollars' . . . . .	
	<b>Other currency:</b>	
1630	Canadian dollar equivalent included in SLC 74 9910 01 . . . . .	
1640	Par value in <input type="text"/>	
1650	Canadian dollar equivalent included in SLC 74 9910 01 . . . . .	
1660	Par value in <input type="text"/>	

**5. Interest earned on sinking funds and on debt retirement funds during the year**

1810	Own funds . . . . .	<input type="text"/>
------	---------------------	----------------------

**6. Details of sinking fund balance**

2010	Value of own sinking fund debentures issued and outstanding at year end . . . . .	<input type="text"/>
	<b>Balance of own sinking funds at year end</b>	
2110	Total contributions to own sinking funds . . . . .	<input type="text"/>
2120	Total income earned from investments of sinking funds' monies . . . . .	<input type="text"/>
<b>2199</b>	<b>Subtotal</b>	<b>0</b>
2210	Estimated total future contributions from this municipality required to meet obligations in line 2010 above . . . . .	<input type="text"/>
2220	Estimated total future income earned from investments in lines 2199 and 2210 above . . . . .	<input type="text"/>

**7. Long term commitments at year end**

2410	Hospital support . . . . .	<input type="text"/>
2420	University support . . . . .	<input type="text"/>
2430	Leases and other agreements . . . . .	<input type="text"/>
2440	Capital equipment, land acquisition . . . . .	<input type="text"/>
2496	Other <input type="text"/>	<input type="text"/>
2497	Other <input type="text"/>	<input type="text"/>
2498	Other <input type="text"/>	<input type="text"/>
<b>2499</b>	<b>TOTAL</b>	<b>0</b>

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## Schedule 74

### LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2015

8. Contingent liabilities		Contingent Liabilities	Is Value in Column 2 Estimated?	Value	Number of Years Payable Over
		4 Y or N	1 Y or N	2 \$	3 Years
2610	Pending or threatened litigation . . . . .				
2620	Retroactive wage settlements . . . . .				
2630	Guarantees of long term indebtedness in the name of the municipality but assumed by others . . . . .				
2640	Outstanding loans guaranteed . . . . .				
2698	Other <input type="text"/> . . . . .				
<b>2699</b>	<b>TOTAL</b>			<b>0</b>	

10. Debt Charges for the current year		Principal	Interest	Total
		1 \$	2 \$	3 \$
Recovered from the Consolidated Statement of Operations				
3012	General Tax Rates . . . . .	97,851	69,819	
3014	Other . . . . .	31,978	10,865	
3015	Tile Drainage/Shoreline Assistance . . . . .			
3020	Recovered from reserve funds . . . . .			
Recovered from unconsolidated entities:				
3030	Electricity . . . . .			
3040	Gas . . . . .			
3050	Telephone . . . . .			
3097	Other <input type="text"/> . . . . .			
3098	Other <input type="text"/> . . . . .			
<b>3099</b>	<b>TOTAL</b>	<b>129,829</b>	<b>80,684</b>	
<b>Line 3099 includes:</b>				
3110	Lump sum (balloon) repayments of long term debt . . . . .			
3120	Provincial Grant funding for repayment of long term debt . . . . .			
<b>Analysis of Lease Purchase Agreements (Tangible Capital Leases)</b>				
3140	Debt charges for Lease purchase agreements (Tangible capital leases) . . . . .			<b>0</b>

11. Long term debt refinanced		Principal	Interest
		1 \$	2 \$
3410	Repayment of Provincial Special Assistance . . . . .		
3420	Other long term debt refinanced . . . . .		

# FIR2015: Aylmer T

# Schedule 74

Asmt Code: 3411

## LONG TERM LIABILITIES AND COMMITMENTS

MAH Code: 44401

for the year ended December 31, 2015

### 12. Future principal and Interest payments on EXISTING debt

		RECOVERABLE FROM:							
		Consolidated Statement of Operations		Reserve Funds		Unconsolidated Entities		All Others	
		Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
		1	2	3	4	5	6	7	8
		\$	\$	\$	\$	\$	\$	\$	\$
3210	Year 2016 . . . . .	135,376	75,138						
3220	Year 2017 . . . . .	141,164	69,350						
3230	Year 2018 . . . . .	147,209	63,305						
3240	Year 2019 . . . . .	153,523	56,991						
3250	Year 2020 . . . . .	160,118	50,396						
3260	Years 2021 to 2025 . . . . .	749,167	153,451						
3270	Years 2026 onwards . . . . .	382,395	22,968						
3280	Int. to be earned on sink. funds . . . . .								
3299	<b>TOTAL</b>	<b>1,868,952</b>	<b>491,599</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

### 13. Other notes

Please list all Other Notes and forward supporting schedules as required by email to:

[FIR.mah@ontario.ca](mailto:FIR.mah@ontario.ca)

3601

\* Use ALT + ENTER Keys to "Return" to the next line.

# FIR2015: Aylmer T

Asmt Code: 3411

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## Schedule 76 GOVERNMENT BUSINESS ENTERPRISES

for the year ended December 31, 2015

### GOVERNMENT BUSINESS ENTERPRISES

#### STATEMENT OF FINANCIAL POSITION

		Please Specify GBE					Total
		ERTH					20
		1	2	3	4	5	
		\$	\$	\$	\$	\$	\$
<b>Assets</b>							
0210	Current .....	18,045,167					18,045,167
0220	Capital .....	38,938,090					38,938,090
0297	Other .....	17,834,320					17,834,320
0298	Other <input type="text"/>						0
<b>0299</b>	<b>Total Assets</b>	<b>74,817,577</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>74,817,577</b>
<b>Liabilities</b>							
0410	Current .....	20,969,790					20,969,790
0420	Long-term .....	37,397,726					37,397,726
0497	Other .....	3,525,686					3,525,686
0498	Other <input type="text"/>						0
<b>0499</b>	<b>Total Liabilities</b>	<b>61,893,202</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>61,893,202</b>
<b>9910</b>	<b>Net Equity</b>	<b>12,924,375</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12,924,375</b>
0610	Municipality's Share	2,505,290					2,505,290
<b>STATEMENT OF OPERATIONS</b>							
0810	Revenues .....	83,471,032					83,471,032
0820	Expenses .....	83,216,212					83,216,212
<b>9920</b>	<b>Net Income (Loss)</b>	<b>254,820</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>254,820</b>
1010	Municipality's Share	-430,889					-430,889
1020	Dividends paid	0					0



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# Schedule 79

## COMMUNITY IMPROVEMENT PLANS

for the year ended December 31, 2015

Community Improvement Plans (Section 28 of the Planning Act)		Total Value of all approved Grants, Loans & Tax Assistance	Number of Approved Grants/Loans/Tax Assistance Applications
		1 \$	2 #
<b>Grants</b>			
2010	Environment Site Assessment/Remediation . . . . .		
2020	Development/Redevelopment of Land/Buildings . . . . .		
<b>Loans</b>			
2210	Loans issued in current year (2015) . . . . .		
2220	Outstanding Loans as of 2015 . . . . .		
<b>Tax Assistance (per Municipal Act 365.1 ss21)</b>			
2410	Cancellation . . . . .		
2420	Deferral . . . . .		
<b>Long Term Commitments for Grants, Loans or Tax Assistance beyond 2015</b>			
2610	Year: 2016 . . . . .		
2620	Year: 2017 . . . . .		
2630	Year: 2018 . . . . .		
2640	Year: 2019 . . . . .		
2650	Year: 2020 . . . . .		
2660	Years beyond 2020 . . . . .		

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**Schedule 80**  
**STATISTICAL INFORMATION**  
for the year ended December 31, 2015

**1. Municipal workforce profile**

**Employees of the Municipality**

		Full-Time Funded Positions 1 #	Part-Time Funded Positions 2 #	Seasonal Employees 3 #
0205	Administration . . . . .	7.00	2.00	
0210	Fire . . . . .	1.00	21.00	0.00
0211	Uniform . . . . .			
0212	Civilian . . . . .	1.00	21.00	
0215	Police . . . . .	15.00	1.00	8.00
0216	Uniform . . . . .	13.00	1.00	
0217	Civilian . . . . .	2.00		8.00
0260	Court Security . . . . .	0.00	2.00	0.00
0261	Uniform . . . . .		1.00	
0262	Civilian . . . . .		1.00	
0263	Prisoner Transportation . . . . .	0.00	0.00	0.00
0264	Uniform . . . . .			
0265	Civilian . . . . .	0.00		
0220	Transit . . . . .			
0225	Public Works . . . . .	9.00		
0227	Ambulance . . . . .	0.00	0.00	0.00
0228	Uniform . . . . .			
0229	Civilian . . . . .			
0230	Health Services . . . . .			
0235	Homes for the Aged . . . . .			
0240	Other Social Services . . . . .			
0245	Parks and Recreation . . . . .	1.00	1.00	5.00
0250	Libraries . . . . .			
0255	Planning . . . . .	1.00		
0290	Other . . . . .		2.00	
<b>0298</b>	<b>Subtotal</b>	<b>34.00</b>	<b>29.00</b>	<b>13.00</b>
0300	Proportion of Munic. Empl. covered by 'Collective Agreements' (%) . . . . .			

**Employees of Joint Local Boards**

0305	Administration . . . . .			
0310	Fire . . . . .	0.00	0.00	0.00
0311	Uniform . . . . .			
0312	Civilian . . . . .			
0315	Police . . . . .	0.00	0.00	0.00
0316	Uniform . . . . .			
0317	Civilian . . . . .			
0360	Court Security . . . . .	0.00	0.00	0.00
0361	Uniform . . . . .			
0362	Civilian . . . . .			
0363	Prisoner Transportation . . . . .	0.00	0.00	0.00
0364	Uniform . . . . .			
0365	Civilian . . . . .			
0320	Transit . . . . .			
0325	Public Works . . . . .			
0327	Ambulance . . . . .	0.00	0.00	0.00
0328	Uniform . . . . .			
0329	Civilian . . . . .			
0330	Health Services . . . . .			
0335	Homes for the Aged . . . . .			
0340	Other Social Services . . . . .	6.00	20.00	
0345	Parks and Recreation . . . . .			
0350	Libraries . . . . .			
0355	Planning . . . . .			
0390	Other . . . . .			
<b>0398</b>	<b>Subtotal</b>	<b>6.00</b>	<b>20.00</b>	<b>0.00</b>
<b>0399</b>	<b>TOTAL</b>	<b>40.00</b>	<b>49.00</b>	<b>13.00</b>

**FIR2015: Aylmer T**

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**Schedule 80  
STATISTICAL INFORMATION**

for the year ended December 31, 2015

Own Municipality	Other Munic., School Boards	Provincial	Federal
1	2	3	4
\$	\$	\$	\$

2. Selected investments of own sinking funds as at Dec. 31  
0610 Own sinking funds . . . . .

Number of Contracts	Value of Contracts
1	2
#	\$
2	2,757,300
2	2,757,300

3. Municipal procurement this year  
1010 Total construction contracts awarded . . . . .  
1020 Construction contracts awarded at \$100,000 or greater . . . . .

Number of Building Permits	Total Value of Building Permits
1	2
#	\$
42	3,328,059
15	7,691,750
<b>Subtotal</b>	<b>11,019,809</b>

4. Building permit information  
1210 Residential properties . . . . .  
1220 Multi-Residential properties . . . . .  
1230 All other property classes . . . . .  
1299

5. Insured value of physical assets  
1410 Buildings . . . . .  
1420 Machinery and equipment . . . . .  
1430 Vehicles . . . . .  
1497 Other  . . . . .  
1498 Other  . . . . .  
1499

1
\$
39,090,800
1,894,100
<b>Subtotal</b>
<b>40,984,900</b>

6. Total Dollar Losses due to Structural Fires  
1510 Losses due to structural fires, averaged over 3 yrs (2013 - 2015) . . . . .

1
\$
619,883

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## Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2015

### 7. Alternate service delivery arrangements

Municipal services which the municipality currently provides through some form of alternate service delivery: (Top 10 by Operating Expenses)

	Municipal service 1	S40 Functional Heading 3 LIST	S40 Line Number 2	Statement of Operations: Expenses 4 \$	Comments 5
1601	Emergency Dispatch	Fire	0410	26,433	
1602	Emergency Dispatch	Police	0420	74,810	
1603	Wastewater - OCWA	Wastewater collection/conveyance	0811	47,488	
1604	Wastewater - OCWA	Wastewater treatment & disposal	0812	150,136	
1605	Water Billing and Collection	Water distribution/transmission	0832	119,154	
1606	Garbage Collection	Solid waste collection	0840	136,634	
1607	Garbage Disposal	Solid waste disposal	0850	122,763	
1608	Garbage Diversion	Waste diversion	0860	175,122	
1609					
1610					

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# FIR2015: Aylmer T

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## Schedule 80

### STATISTICAL INFORMATION

for the year ended December 31, 2015

8. Consolidated Local boards including Joint local boards and all local entities set up by the municipalit

(I) PROPORTIONALLY CONSOLIDATED joint local boards

	Name of Board or Entity  1	Board Description  3 LIST	Board Code  2	Proportion of Total Munic. Contributions Consolidated  4 %	Municipality's Share of Total Contributions  5 \$	Municipality's Share of Total Fee Revenues  6 \$
0801						
0802						
0803						
0804						
0805						
0806						
0807						
0808						
0809						
0810						
0811						
0812						
0813						
0814						
0815						
0816						
0817						
0818						
0819						
0820						
0821						
0822						
0823						
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0838						
0839						
0840						
0841						
0842						
0843						
0844						
0845						
0846						
0847						
0848						
0849						

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## Schedule 80

### STATISTICAL INFORMATION

for the year ended December 31, 2015

(II) FULLY CONSOLIDATED local boards and any local entities set up by the municipality

	Name of Board or Entity  1	Board Description  3 LIST	Board Code  2	Proportion of Total Munic. Contributions Consolidated  4 %	Municipality's Share of Total Contributions  5 \$	Municipality's Share of Total Fee Revenues  6 \$
0851				100%		
0852				100%		
0853				100%		
0854				100%		
0855				100%		
0856				100%		
0857				100%		
0858				100%		
0859				100%		
0860				100%		
0861				100%		
0862				100%		
0863				100%		
0864				100%		
0865				100%		
0866				100%		
0867				100%		
0868				100%		
0869				100%		
0870				100%		
0871				100%		
0872				100%		
0873				100%		
0874				100%		
0875				100%		
0876				100%		
0877				100%		
0878				100%		
0879				100%		
0880				100%		
0881				100%		
0882				100%		
0883				100%		
0884				100%		
0885				100%		
0886				100%		
0887				100%		
0888				100%		
0889				100%		
0890				100%		
0891				100%		
0892				100%		
0893				100%		
0894				100%		
0895				100%		
0896				100%		
0897				100%		
0898				100%		
0899				100%		

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**Schedule 80  
STATISTICAL INFORMATION**

for the year ended December 31, 2015

**9. Building Permit Information (Performance Measures)**

1300 What method does your municipality use to determine total construction value? . . . . .  
 1302 If "Other Method" is selected in line 1300, please describe the method used to determine total construction value . . . . .

Column 1 #	Column 2 #	Column 3 #	Description 4 LIST
			Applicant's Declared Value

**Total Value of Construction Activity**

1304 Total Value of Construction Activity for 2015 based on permits issued . . . . .

1
\$
11,019,809

**Review of Complete Building Permit Applications:** Median number of working days to review a complete building permit application and issue a permit or not issue a permit, and provide all reasons for refusal (by Category):

1306 **Category 1 : Houses (houses not exceeding 3 storeys/600 square metres)** . . . . .  
 Reference : provincial standard is 10 working days

Median Number of Working Days
1
#
17

1308 **Category 2 : Small Buildings (small commercial/industrial not exceeding 3 storeys/600 square metres)** . . . . .  
 Reference : provincial standard is 15 working days

2
---

1310 **Category 3 : Large Buildings (large residential/commercial/industrial/institutional)** . . . . .  
 Reference : provincial standard is 20 working days

34
----

1312 **Category 4 : Complex Buildings (post disaster buildings, including hospitals, power/water,fire/police/EMS), communications**  
 Note : If no complete applications were submitted and accepted for a Category on lines 1306 to 1312, please leave the cell blank and do not enter zero.

--

**Number Of Building Permit Applications**

1314 **Category 1 : Houses (houses not exceeding 3 storeys/600 square metres)** . . . . .

1316 **Category 2 : Small Buildings (small commercial/industrial not exceeding 3 storeys/600 square metres)** . . . . .

1318 **Category 3 : Large Buildings (large residential/ commercial/ industrial/ institutional)** . . . . .

1320 **Category 4 : Complex Buildings (post disaster buildings, including hospitals, power/water, fire/police/EMS), communications** . . . . .

1322 **Subtotal**

Number of Complete Applications 1 #	Number of Incomplete Applications 2 #	Total Number of Complete and Incomplete Applications 3 #
17		17
2		2
34		34
		0
53	0	53

Note: Zero should be entered on lines 1314 to 1320 in column 1 if no complete applications were submitted and accepted for a category.  
 Zero should be entered in column 2 if no incomplete applications were submitted and accepted for a category.

**10. Planning and Development**

**Land Use Planning (using building permit information)**

1350 Number of residential units in new detached houses . . . . .

1352 Number of residential units in new semi-detached houses . . . . .

1354 Number of residential units in new row houses . . . . .

1356 Number of residential units in new apartments/condo apartments . . . . .

1358 **Subtotal**

Residential Units within Settlement Areas 1 #	Total Residential Units 2 #
17	17
17	17

**Land Designated for Agricultural Purposes**

1370 Hectares of land designated for agricultural purposes in the Official Plan as of December 31, 2015 . . . . .

Hectares
1
#

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**Schedule 80  
STATISTICAL INFORMATION**

for the year ended December 31, 2015

**11. Transportation Services**

1710 Roads : Total Paved Lane Km . . . . .

1
#
86

1720 Condition of Roads : Number of paved lane kilometres where the condition is rated as good to very good . . . . .

46
----

1722 Has the entire municipal road system been rated? . . . . .

1725 Indicate the rating system used and the year the rating was conducted . . . . .

Column 1	Column 2	Column 3	Column 4
#	#	#	LIST
			Y
			2014 POINT SYSTEM

1730 Roads : Total UnPaved Lane Km . . . . .

0
---

1740 Winter Control : Total Lane Km maintained in winter . . . . .

86
----

1750 Transit : Total Number of Regular Service Passenger Trips on Conventional Transit in Service Area . . . . .

--

1755 Transit : Population of Service Area . . . . .

--

1760 Bridges and Culverts : Total Square Metres of Surface Area on Bridges and Culverts . . . . .

131
-----

**Rating Of Bridges And Culverts**

1765 Bridges . . . . .

1766 Culverts . . . . .

1767 **Subtotal**

Number of structures where the condition of primary components is rated as good to very good, requiring only repair	Total Number
1	2
#	#
1	1
1	1

1768 Have all bridges and culverts in the municipal system been rated? . . . . .

1769 Indicate the rating system used and the year the rating was conducted . . . . .

Column 1	Column 2	Column 3	Column 4
#	#	#	LIST
			Y
			2013 ENGINEERS INSPECTION

**12. Environmental Services**

1810 Wastewater Main Backups : Total number of backed up wastewater mains . . . . .

1
#
0

1815 Wastewater Collection/Conveyance : Total KM of Wastewater Mains . . . . .

95
----

1820 Wastewater Treatment and Disposal : Total Megalitres of Wastewater Treated . . . . .

1,147.000
-----------

1825 Wastewater Bypasses Treatment : Estimated megalitres of untreated wastewater . . . . .

0.000
-------

1835 Urban Storm Water Management : Total KM of Urban Drainage System plus (0.005 KM times No. of Catch basins) . . . . .

35
----

1840 Rural Storm Water Management : Total KM of Rural Drainage System plus (0.005 KM times No. of Catch basins) . . . . .

0
---

1845 Water Treatment : Total Megalitres of Drinking Water Treated . . . . .

--

1850 Water Main Breaks : Number of water main breaks in a year . . . . .

4
---

1855 Water Distribution/Transmission : Total kilometres of Water Distribution / Transmission Pipe . . . . .

67
----

1860 Solid Waste Collection : Total tonnes collected from all property classes . . . . .

2,328
-------

1865 Solid Waste Disposal : Total tonnes disposed off from all property classes . . . . .

1,595
-------

1870 Waste Diversion : Total tonnes diverted from all property classes . . . . .

733
-----

**13. Recreation Services**

1910 Trails : Total kilometres of trails (owned by municipality and third parties) . . . . .

1
#
2

1920 Indoor recreation facility space : Square metres of indoor recreation facilities (municipally owned) . . . . .

--

1930 Outdoor recreation facility space : Square metres of outdoor recreation facility space (municipally owned) . . . . .

83
----

**14. Other Revenue (Used for the calculation of Operating Cost)**

2310 Fire Services: Other revenue . . . . .

1
\$

2320 Paved Roads : Other revenue . . . . .

--

2330 Solid Waste Disposal : Other revenue . . . . .

--

2340 Waste Diversion : Other Revenue . . . . .

--

2370 Assessment on Exempt Properties (Enter data from returned roll) . . . . .

33,569,900
------------



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# Schedule 81

## ANNUAL DEBT REPAYMENT LIMIT

based on the information reported for the year ended December 31, 2015

NOTE: THE ESTIMATED ANNUAL REPAYMENT LIMIT IS EFFECTIVE JANUARY 01, 2017

Please note that fees and revenues for Homes for the Aged are not reflected in this estimate.

**DETERMINATION OF ANNUAL DEBT REPAYMENT LIMIT**

		1
		\$
	<b>Debt Charges for the Current Year</b>	
0210	Principal (SLC 74 3099 01) . . . . .	129,829
0220	Interest (SLC 74 3099 02) . . . . .	80,684
0299	<b>Subtotal</b>	<b>210,513</b>
0610	Payments for Long Term Commitments and Liabilities financed from the consolidated statement of operations (SLC 42 6010 01) . . . . .	0
9910	<b>Total Debt Charges</b>	<b>210,513</b>

		1
		\$
	<b>Excluded Debt Charges</b>	
1010	Electricity - Principal (SLC 74 3030 01) . . . . .	0
1020	Electricity - Interest (SLC 74 3030 02) . . . . .	0
1030	Gas - Principal (SLC 74 3040 01) . . . . .	0
1040	Gas - Interest (SLC 74 3040 02) . . . . .	0
1050	Telephone - Principal (SLC 74 3050 01) . . . . .	0
1060	Telephone - Interest (SLC 74 3050 02) . . . . .	0
1099	<b>Subtotal</b>	<b>0</b>
1410	Debt Charges for Tile Drainage/Shoreline Assistance (SLC 74 3015 01 + SLC 74 3015 02) . . . . .	0
1411	Provincial Grant funding for repayment of long term debt (SLC 74 3120 01 + SLC 74 3120 02) . . . . .	0
1412	Lump sum (balloon) repayments of long term debt (SLC 74 3110 01 + SLC 74 3110 02) . . . . .	0
1420	<b>Total Debt Charges to be Excluded</b>	<b>0</b>
9920	<b>Net Debt Charges</b>	<b>210,513</b>

		1
		\$
1610	Total Revenues (* Sale of Hydro Utilities Removed) (SLC 10 9910 01) . . . . .	12,019,967
	<b>Excluded Revenue Amounts</b>	
2010	Fees for Tile Drainage / Shoreline Assistance (SLC 12 1850 04) . . . . .	0
2210	Ontario Grants, including Grants for Tangible Capital Assets (SLC 10 0699 01 + SLC 10 0810 01 + SLC 10 0815 01) . . . . .	2,617,619
2220	Canada Grants, including Grants for Tangible Capital Assets (SLC 10 0820 01 + SLC 10 0825 01) . . . . .	22,778
2225	Deferred revenue earned (Provincial Gas Tax) (SLC 10 0830 01) . . . . .	0
2226	Deferred revenue earned (Canada Gas Tax) (SLC 10 0831 01) . . . . .	712,142
2230	Revenue from other municipalities, including Revenue for Tangible Capital Assets (SLC 10 1099 01 + SLC 10 1098 01) . . . . .	229,745
2240	Gain/Loss on sale of land & capital assets (SLC 10 1811 01) . . . . .	-12,855
2250	Deferred revenue earned (Development Charges) (SLC 10 1812 01) . . . . .	26,114
2251	Deferred revenue earned (Recreation Land (The Planning Act)) (SLC 10 1813 01) . . . . .	18,677
2253	Other Deferred revenue earned (SLC 10 1814 01) . . . . .	0
2252	Donated Tangible Capital Assets (SLC 53 0610 01) . . . . .	0
2254	Increase / Decrease in Government Business Enterprise equity (SLC 10 1905 01) . . . . .	-430,889
2299	<b>Subtotal</b>	<b>3,183,331</b>
2410	Fees and Revenue for Joint Local Boards for Homes for the Aged . . . . .	0
2610	<b>Net Revenues</b>	<b>8,836,636</b>
2620	<b>25% of Net Revenues</b>	<b>2,209,159</b>
9930	<b>ESTIMATED ANNUAL REPAYMENT LIMIT</b>	<b>1,998,646</b>

For Illustration Purposes Only

Annual Interest Rate	@	Term	years =	
7.00%		5		8,194,843

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Asmt Code: 3411

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# Schedule 83

## NOTES

for the year ended December 31, 2015

### NOTES

0010 Schedule 10 :

0020 Schedule 12 :

0030 Schedule 40 :

0040 Schedule 51 :

0050 Schedule 53 :

0060 Schedule 54 :

0070 Schedule 60 :

0080 Schedule 70 :

0090 Schedule 74 :

0110 Schedule - Other :