2025 FINANCIAL INFORMATION RETURN

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

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

DECLARATION OF THE MUNICIPAL TREASURER

Version: 2025.01001

Pursuant to the information required by the Province of Ontario under Section 294 (1) of the Municipal Act, the following schedules are attached:

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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	Heather Sachs
0022	Telephone	5197733164
0028	**Email **(Required)**	hsachs@town.aylmer.on.ca
0030	Website address of Municipality	www.aylmer.ca
0091	Municipal Auditor	Christene Scrimgeour
0092	Municipal Audit Firm	Scrimgeour & Company CPA Professional Corporation
0095	**Municipal Auditor's Email **(Required)**	christene@scrimgeour.com
0090	Municipal Treasurer	Heather Sachs
0093	**Municipal Treasurer's Email **(Required)**	hsachs@town.aylmer.on.ca
0094	Date	8/28/2026

Signature of Municipal Treasurer

Signature	Date

0070	Outstanding In-Year Critical Errors	**0**
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 bel**
0078	If "Other Method" is selected in line 0077, please describe method of Program Support.	Direct costs

	Municipal Data	Municipal Data 1 (#)	Data Source 2 (List)
0040	Households	3,205	MPAC
0041	Population	7,699	Stats Can
0042	Youth Population	2,020	Stats Can

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Schedule 10
CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE
for the year ended December 31, 2025

STATEMENT OF OPERATIONS: REVENUE

Line	Description		Own Purposes Revenue 1 $
	Property Taxation		
0299	Taxation - Own Purposes (SLC 26 9199 04 - 72 2899 07) For UT (SLC 28 0299 12 - 28 0299 08)		7,412,443
0499	Payments-In-Lieu of Taxation (SLC 26 9599 08) For UT (SLC 28 0299 08)		18,175
9940		**Subtotal**	7,430,618
0510	Estimated Tax Revenue		
	Government Transfers - Unconditional Grants		
0620	Ontario Municipal Partnership Fund (OMPF)		1,637,700
0625	Ontario Cannabis Legalization Implementation Fund (OCLIF)		
0626	Safe Restart Agreement: Municipal Operating Funding		
0627	Safe Restart Agreement: Public Transit Funding		
0628	Social Services Relief Fund (SSRF)		
0629	Provincial COVID-19 Recovery Funding		
0695	Other		
0696	Other		
0697	Other		
0698	Other		
0699		**Subtotal**	1,637,700
	Government Transfers - Conditional Grants		
0810	Ontario Conditional Grants (SLC 12 9910 01)		523,268
0815	Ontario Grants for Tangible Capital Assets (SLC 12 9910 05)		3,073,712
0820	Canada Conditional Grants (SLC 12 9910 02)		0
0825	Canada Grants for Tangible Capital Assets (SLC 12 9910 06)		506,202
0830	Deferred Revenue Earned (Provincial Gas Tax) (SLC 60 1042 01 + SLC 60 1045 01)		0
0899		**Subtotal**	4,103,182
1098	**Revenue From Other Municipalities for Tangible Capital Assets (SLC 12 9910 07)**		0
1099	**Revenue From Other Municipalities (SLC 12 9910 03)**		209,736
1299	**Total User Fees and Service Charges (SLC 12 9910 04)**		7,436,194
	Licences, Permits, Rents, etc.		
1410	Trailer Revenue and Permits		
1420	Licences and Permits		44,495
1421	Building Permits		282,827
1430	Rents, Concessions and Franchises		
1431	Royalties		
1432	Green Energy		
1498	Other		
1499		**Subtotal**	327,322
	Fines and penalties		
1605	Provincial Offences Act (POA) Municipality which administers POA only		
1610	Other Fines		
1620	Penalties and Interest on Taxes		147,338
1698	Other		
1699		**Subtotal**	147,338
	Other revenue		
1805	Investment Income		519,205
1806	Interest Earned on Reserves and Reserve Funds		615,708
1811	Gain (Loss) on Sale of Land & Capital Assets		-160,565
1812	Deferred Revenue Earned (Development Charges) (SLC 60 1025 01 + SLC 60 1026 01)		1,369,675
1813	Deferred Revenue Earned (Recreational land (The Planning Act)) (SLC 60 1032 01 + SLC 60 1035 01)		0
1815	Deferred Revenue Earned (Community Benefits Charges) (SLC 60 1036 01)		0
1830	Donations		7,400
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 (i.e.., Dividends, etc.)		469,551
1870	Gaming and Casino Revenues		
1890	Other	Retirement benefits	-18,000
1891	Other	Land sale	3,240,060
1892	Other	WSIB surplus	101,470
1893	Other		
1894	Other		
1895	Other		
1896	Other		
1897	Other		
1898	Other		
1899		**Subtotal**	6,144,504
1880	**Municipal Land Transfer Tax (City of Toronto Act, 2006)**		
1886	**Transient Accommodation Tax (Municipal Accommodation Tax)**		
1888	**Vacant Home Tax**		
1905	**Increase (Decrease) in Government Business Enterprise Equity**		
9910		**TOTAL Revenues**	27,436,594

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Schedule 10
CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE
for the year ended December 31, 2025

Continuity of Accumulated Surplus (Deficit)

		1 $
2010	**PLUS**: Total Revenues (SLC 10 9910 01)	27,436,594
2020	**LESS**: Total Expenses (SLC 40 9910 11)	16,812,949
2030	**PLUS**:	
2040	**PLUS**:	
2045	**PLUS**: PSAB Adjustments	
2099	Annual Surplus (Deficit), Before Remeasurement Gains (Losses)	10,623,645
2060	Accumulated Surplus (Deficit), Before Remeasurement Gains (Losses) at the beginning of year	97,900,635
2061	Prior Period Adjustments	
2062	Restated Accumulated Surplus (Deficit) at the Beginning of the Year	97,900,635
9950	Accumulated Surplus (Deficit), Before Remeasurement Gains (Losses) at the end of year (SLC 10 2099 01 + SLC 10 2062 01)	108,524,280

Continuity of Government Business Enterprise Equity

		1 $
6010	Government Business Enterprise Equity, Beginning of the Year	8,267,993
6020	**PLUS**: Net Income for Government Business Enterprise for Year	441,553
6030	**PLUS: Other Comprehensive Income for Year (SLC 76 0840 20)**	27,998
6060	**PLUS**:	
6065	**LESS**: Dividends Paid	
6090	Government Business Enterprise Equity, End of Year	8,737,544

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 Recognized in the Year	0

Total of Line 0899 Includes:

Canada Community - Building Fund - (Federal Gas Tax)

		1 $
4205	Canada Community - Building Fund for Operating Expenses: Capacity Building	
4099	Canada Community - Building Fund for Capital Expenses	506,202
4299	Canada Community - Building Fund Recognized in the Year	506,202

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Schedule 12

GRANTS, USER FEES AND SERVICE CHARGES

for the year ended December 31, 2025

Code		Ontario Conditional Grants 1 $	Canada Conditional Grants 2 $	Other Municipalities 3 $	User Fees and Service Charges 4 $	Ontario Grants - Tangible Capital Assets 5 $	Canada Grants - Tangible Capital Assets 6 $	Other Municipalities - Tangible Capital Assets 7 $
0299	**General Government**	22,800			33,621			
	Protection Services							
0410	Fire	63,809			2,600			
0420	Police	381,385			104,222			
0421	Court Security							
0422	Prisoner Transportation							
0430	Conservation Authority							
0440	Protective Inspection and Control							
0445	Building Permit and Inspection Services							
0450	Emergency Measures							
0460	Provincial Offences Act (POA)			42,086				
0498	Other							
0499	**Subtotal**	445,194	0	42,086	106,822	0	0	0
	Transportation Services							
0611	Roads - Paved			28,506	24,023	1,933,087	506,202	
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 - Accessible							
0640	Parking							
0650	Street Lighting							
0660	Air Transportation							
0698	Other							
0699	**Subtotal**	0	0	28,506	24,023	1,933,087	506,202	0
	Environmental Services							
0811	Wastewater Collection / Conveyance				1,549,668	1,140,625		
0812	Wastewater Treatment & Disposal							
0821	Urban Storm Sewer System							
0822	Rural Storm Sewer System							
0831	Water Treatment							
0832	Water Distribution / Transmission				5,298,116			
0840	Solid Waste Collection							
0850	Solid Waste Disposal	1,956			412			
0860	Waste Diversion							
0898	Other							
0899	**Subtotal**	1,956	0	0	6,848,196	1,140,625	0	0
	Health Services							
1010	Public Health Services							
1020	Hospitals							
1030	Ambulance Services							
1035	Ambulance Dispatch							
1040	Cemeteries							
1098	Other							
1099	**Subtotal**	0	0	0	0	0	0	0
	Social and Family Services							
1210	General Assistance							
1220	Assistance to Seniors							
1230	Child Care and Early Years Learning							
1298	Other							
1299	**Subtotal**	0	0	0	0	0	0	0
	Social Housing							
1410	Public Housing							
1420	Non - Profit / Cooperative Housing							
1430	Rent Supplement Programs							
1497	Other							
1498	Other							
1499	**Subtotal**	0	0	0	0	0	0	0
	Recreation and Cultural Services							
1610	Parks				3,692			
1620	Recreation Programs							
1631	Recreation Facilities - Golf Course, Marina, Ski Hill							
1634	Recreation Facilities - All Other	53,318		83,956	334,851			
1640	Libraries			55,188				
1645	Museums							
1650	Cultural Services							
1698	Other							
1699	**Subtotal**	53,318	0	139,144	338,543	0	0	0
	Planning and Development							
1810	Planning and Zoning				63,109			
1820	Commercial and Industrial							
1830	Residential Development				21,880			
1840	Agriculture and Reforestation							
1850	Tile Drainage / Shoreline Assistance							
1898	Other							
1899	**Subtotal**	0	0	0	84,989	0	0	0
1910	Other							
9910	**TOTAL**	523,268	0	209,736	7,436,194	3,073,712	506,202	0

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Schedule 20
TAXATION INFORMATION
for the year ended December 31, 2025

General Information

1. Optional Property Classes in Effect

		2 Y or N
0202	N New Multi-Residential	Y
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	N

2. Capping Parameters and Results

		Exit capping immediately 1 Y or N	Decrease - Percentage Retained 2 %	Tax Adjustment - Increasers 3 $	Net Class Impact 4 $	Annualized Tax Limit 5 %	CVA Tax Limit 6 %	CVA Threshold Value for Protected Properties 7 $	CVA Threshold Value for Clawed Back Properties 8 $	Exclude Properties Previously at CVA Tax 9 Y or N	Exclude Properties that go from Capped to Clawed Back 10 Y or N	Exclude Properties that go from Clawed Back to Capped 11 Y or N
0320	M Multi-Residential	Y										
0330	C Commercial	Y										
0340	I Industrial	Y										

3. Graduated Taxation (Tax Bands)

		Graduated Tax Rates in Effect? 2 Y or N	Number of Tax Bands 3 #	Low Band: CVA Boundary 4 $	Low Band: % of Highest Band Rate 5 %	Middle Band: CVA Boundary 6 $	Middle Band: % of Highest Band Rate 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? 2 Y or N	Year Current Phase-In Initiated 3 Year	Term of Current Phase-In 4 # of Years
0805	R Residential	N		
0810	M Multi-Residential	N		
0815	N New Multi-Residential	N		
0820	C Commercial (Includes G, D, S)	N		
0840	I Industrial (Includes L)	N		
0850	F Farmland	N		
0855	T Managed Forest	N		
0860	P Pipeline	N		

5. Rebates for Eligible Charities

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

6. Property Tax Due Dates for Current Year

To be completed by Single / Lower-tier Municipalities Only

		INTERIM Billing Installments: Installments 2 #	INTERIM: First Due Date 3 YYYYMMDD	INTERIM: Last Due Date 4 YYYYMMDD	FINAL Billing Installments: Installments 5 #	FINAL: First Due Date 6 YYYYMMDD	FINAL: Last Due Date 7 YYYYMMDD
1210	R Residential	2	20250331	20250630	2	20250829	20251031
1220	M Multi-Residential	2	20250331	20250630	2	20250829	20251031
1230	F Farmland	2	20250331	20250630	2	20250829	20251031
1240	T Managed Forest	2	20250331	20250630	2	20250829	20251031
1250	C Commercial	2	20250331	20250630	2	20250829	20251031
1260	I Industrial	2	20250331	20250630	2	20250829	20251031
1270	P Pipeline	2	20250331	20250630	2	20250829	20251031
1298	Other						

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Schedule 22
MUNICIPAL and SCHOOL BOARD TAXATION
for the year ended December 31, 2025

1. GENERAL PURPOSE LEVY INFORMATION

		Phase-In Taxable Assessment	LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
9299	TOTAL	660,168,800	7,345,012	5,220,955	1,716,437	14,282,404

	RTC RTQ 1 LIST	Tax Band 2 LIST	Property Class 3	Tax Rate Description 4	Tax Ratio 5	Percent of Full Rate 6 %	CVA Assessment 7 $	Phase-In Taxable Assessment 16 $	Tax Rates LT / ST 8 0.xxxxxx%	Tax Rates UT 9 0.xxxxxx%	Tax Rates EDUC 10 0.xxxxxx%	Tax Rates TOTAL 11 0.xxxxxx%	Municipal Taxes LT / ST 12 $	Municipal Taxes UT 13 $	Education Taxes 14 $	TOTAL 15 $
2001	0	Aylmer T														
0010	RT	0	Residential	Full Occupied	1.000000	100%	533,018,803	533,018,803	0.977095%	0.694535%	0.153000%	1.824630%	5,208,100	3,702,002	815,519	9,725,621
0031	R1	0	Residential	Farm. Awaiting Devel. - Ph I	1.000000	50%	19,400	19,400	0.488547%	0.347268%	0.076500%	0.912315%	95	67	15	177
0050	MT	0	Multi-Residential	Full Occupied	1.999900	100%	18,280,400	18,280,400	1.954092%	1.389001%	0.153000%	3.496093%	357,216	253,915	27,969	639,100
0080	NT	0	New Multi-Residential	Full Occupied	1.000000	100%	11,629,000	11,629,000	0.977095%	0.694535%	0.153000%	1.824630%	113,626	80,767	17,792	212,185
0110	FT	0	Farmland	Full Occupied	0.230000	100%	103,700	103,700	0.224732%	0.159743%	0.038250%	0.422725%	233	166	40	439
0210	CT	0	Commercial	Full Occupied	1.637600	100%	72,561,538	72,561,538	1.600090%	1.137371%	0.880000%	3.617461%	1,161,050	825,294	638,542	2,624,886
0215	CH	0	Commercial	Full Occupied, Shared PIL	1.637600	100%	366,000	366,000	1.600090%	1.137371%	0.980000%	3.717461%	5,856	4,163	3,587	13,606
0240	CU	0	Commercial	Excess Land	1.637600	100%	292,800	292,800	1.600090%	1.137371%	0.880000%	3.617461%	4,685	3,330	2,577	10,592
0270	CX	0	Commercial	Vacant Land	1.637600	100%	995,300	995,300	1.600090%	1.137371%	0.880000%	3.617461%	15,926	11,320	8,759	36,005
0310	GT	0	Parking Lot	Full Occupied	1.637600	100%	67,000	67,000	1.600090%	1.137371%	0.880000%	3.617461%	1,072	762	590	2,424
0340	ST	0	Shopping Centre	Full Occupied	1.637600	100%	198,000	198,000	1.600090%	1.137371%	0.880000%	3.617461%	3,168	2,252	1,742	7,162
0510	IT	0	Industrial	Full Occupied	2.225100	100%	20,491,059	20,491,059	2.174133%	1.545410%	0.880000%	4.599543%	445,503	316,671	180,321	942,495
0515	IH	0	Industrial	Full Occupied, Shared PIL	2.225100	100%	27,000	27,000	2.174133%	1.545410%	1.250000%	4.969543%	587	417	338	1,342
0540	IU	0	Industrial	Excess Land	2.225100	100%	121,900	121,900	2.174133%	1.545410%	0.880000%	4.599543%	2,650	1,884	1,073	5,607
0570	IX	0	Industrial	Vacant Land	2.225100	100%	275,900	275,900	2.174133%	1.545410%	0.880000%	4.599543%	5,998	4,264	2,428	12,690
0710	PT	0	Pipeline	Full Occupied	1.144600	100%	1,721,000	1,721,000	1.118383%	0.794965%	0.880000%	2.793348%	19,247	13,681	15,145	48,073
													0	0	0	0
													0	0	0	0
													0	0	0	0
													0	0	0	0
9201				Subtotal			660,168,800	660,168,800					7,345,012	5,220,955	1,716,437	14,282,404

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Schedule 22
MUNICIPAL and SCHOOL BOARD TAXATION
for the year ended December 31, 2025

2. LOWER-TIER / SINGLE-TIER SPECIAL AREA LEVY INFORMATION

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

	RTC RTQ	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	CVA Assessment	Phase-In Taxable Assessment	Tax Rates LT / ST	Tax Rates UT	Tax Rates EDUC	Tax Rates TOTAL	Municipal Taxes LT / ST	Municipal Taxes UT	Education Taxes	TOTAL
	1	2	3	4	5	6	7	16	8	9	10	11	12	13	14	15
	LIST	LIST				%	$	$	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	$	$	$	$
4001																
													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
9401				Subtotal				0					0			0

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Schedule 22
MUNICIPAL and SCHOOL BOARD TAXATION
for the year ended December 31, 2025

3. UPPER-TIER SPECIAL AREA LEVY INFORMATION

		LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
9699	TOTAL		0		0

	RTC RTQ 1 LIST	Tax Band 2 LIST	Property Class 3	Tax Rate Description 4	Tax Ratio 5	Percent of Full Rate 6 %	CVA Assessment 7 $	Phase-In Taxable Assessment 16 $	Tax Rates LT / ST 8 0.xxxxxx%	Tax Rates UT 9 0.xxxxxx%	Tax Rates EDUC 10 0.xxxxxx%	Tax Rates TOTAL 11 0.xxxxxx%	Municipal Taxes LT / ST 12 $	Municipal Taxes UT 13 $	Education Taxes 14 $	TOTAL 15 $
6001																
														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
9601				Subtotal			0	0						0		0

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Schedule 22
MUNICIPAL and SCHOOL BOARD TAXATION
for the year ended December 31, 2025

		Municipal Taxes		Education Taxes	TOTAL
		LT / ST	UT		
		12	13	14	15
	4. ADJUSTMENTS TO TAXATION	$	$	$	$
7010	Adjustments for properties, shared as if Payment-In-Lieu (Hydro properties RTQ = H, J, K)	3,925		-3,925	0
	5. SUPPLEMENTARY TAXES				
9799	Total of all supplementary taxes (Supps, Omits, Section 359)	160,128	114,062	47,416	321,606
	6. AMOUNT LEVIED BY TAX RATE				
9910	**TOTAL Levied by Tax Rate**	7,509,065	5,335,017	1,759,928	14,604,010
	7. AMOUNTS ADDED TO TAX BILL				
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	46,192			46,192
8097	Other				0
9890	**Subtotal**	46,192	0	0	46,192
	8. OTHER TAXATION AMOUNTS				
8045	Railway rights-of-way (RTC = W)	677	481	1,560	2,718
8050	Utility transmission and utility corridors (RTC = U)				0
8098	Other				0
9892	**Subtotal**	677	481	1,560	2,718
	9. TOTAL AMOUNT LEVIED				
9990	**TOTAL Levies**	7,555,934	5,335,498	1,761,488	14,652,920

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MAH Code: 44401

Schedule 24
PAYMENTS-IN-LIEU of TAXATION
for the year ended December 31, 2025

1. GENERAL PURPOSE PAYMENTS-IN-LIEU

		PIL Phased-In Assessment	LT/ST PILS	UT PILS	Education PILS	TOTAL
9299	TOTAL	815,000	13,040	9,270	5,135	27,445

	RTC RTQ	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	CVA Assessment	Phase-In Taxable Assessment	Tax Rates LT / ST	Tax Rates UT	Tax Rates EDUC	Tax Rates TOTAL	Municipal Taxes LT / ST	Municipal Taxes UT	Education Taxes	TOTAL
	1	2	3	4	5	6	7	16	8	9	10	11	12	13	14	15
	LIST	LIST				%	$	$	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	$	$	$	$
2001	0	Aylmer T														
1210	CF	0	Commercial	PIL: Full Occupied	1.637600	100%	524,000	524,000	1.600090%	1.137371%	0.980000%	3.717461%	8,384	5,960	5,135	19,479
1220	CG	0	Commercial	PIL: 'General' Only (No Educ.)	1.637600	100%	291,000	291,000	1.600090%	1.137371%	0.000000%	2.737461%	4,656	3,310	0	7,966
													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
													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
9201				Subtotal			815,000	815,000					13,040	9,270	5,135	27,445

FIR2025: Aylmer T

Asmt Code: 3411
MAH Code: 44401

Schedule 24
PAYMENTS-IN-LIEU of TAXATION
for the year ended December 31, 2025

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

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

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

FIR2025: Aylmer T
Asmt Code: 3411
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Schedule 24
PAYMENTS-IN-LIEU of TAXATION
for the year ended December 31, 2025

3. UPPER-TIER SPECIAL AREA PAYMENTS-IN-LIEU INFORMATION

		LT/ST PILS	UT PILS	Education PILS	TOTAL
9699	TOTAL		0		0

	RTC RTQ	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	Assessment	PIL Phase-In Assessment	Tax Rates LT / ST	Tax Rates UT	Tax Rates EDUC	Tax Rates TOTAL	Municipal PILS LT / ST	Municipal PILS UT	Education PILS	TOTAL
	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 $
6001																
														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
														0		0
														0		0
9601				Subtotal			0	0						0		0

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Schedule 24
PAYMENTS-IN-LIEU of TAXATION
for the year ended December 31, 2025

		Municipal PILS		Education	
		LT / ST	UT	PILS	TOTAL
		12	13	14	15
	4. SUPPLEMENTARY PAYMENTS-IN-LIEU	$	$	$	$
9799	Total of all supplementary PILS (Supps, Omits, Section 444)				0
	5. PAYMENTS-IN-LIEU LEVIED BY TAX RATE				
9910	**TOTAL PILS Levied by Tax Rate**	13,040	9,270	5,135	27,445
	6. AMOUNTS ADDED TO PAYMENTS-IN-LIEU				
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				0
9890	**Subtotal**	0	0	0	0
	7. OTHER PAYMENTS-IN-LIEU AMOUNTS				
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 (MunAct 323, 324)				0
8060	Hydro-electric Power Dams - from Province				0
8098	Other				0
9892	**Subtotal**	0	0	0	0
	8. TOTAL PAYMENTS-IN-LIEU LEVIED				
9990	**TOTAL PILS Levied**	13,040	9,270	5,135	27,445

FIR2025: Aylmer T

Asmt Code: 3411
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Schedule 26
TAXATION and PAYMENTS-IN-LIEU SUMMARY
for the year ended December 31, 2025

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%	75.548%	0.889%	22.094%	1.469%	0.000%

	Property Class Group	Taxable Asmt. (CVA) 16 $	Taxable Asmt. (Wtd & Disc CVA) 2 $	Phase-In Taxable Asmt. (CVA) 18 $	Phase-In Taxable Asmt. (Wtd & Disc CVA) 17 $	TOTAL Taxes 3 $	Municipal Taxes: LT / ST 4 $	Municipal Taxes: UT 5 $	Education Taxes 6 $	Distribution of Education Taxes in column 6 by School Board: ENG - Public 7 $	FRE - Public 8 $	ENG - Separate 9 $	FRE - Separate 10 $	Other 11 $
0010	Residential	533,038,203	533,028,503	533,038,203	533,028,503	9,725,798	5,208,195	3,702,069	815,534	755,082	478	58,639	1,335	
0050	Multi-residential	29,909,400	48,187,972	29,909,400	48,187,972	851,285	470,842	334,682	45,761	44,671	10	1,064	16	
0110	Farmland	103,700	23,851	103,700	23,851	439	233	166	40	40				
0140	Managed Forests	0	0	0	0	0	0	0	0					
9110	**Subtotal**	563,051,303	581,240,326	563,051,303	581,240,326	10,577,522	5,679,270	4,036,917	861,335	799,793	488	59,703	1,351	0
0210	Commercial	74,215,638	121,535,529	74,215,638	121,535,529	2,685,089	1,187,517	844,107	653,465	493,680	5,809	144,377	9,599	0
0215	Commercial New Construction	0	0	0	0	0	0	0	0	0	0	0	0	0
0310	Parking Lot	67,000	109,719	67,000	109,719	2,424	1,072	762	590	446	5	130	9	0
0320	Office Building	0	0	0	0	0	0	0	0	0	0	0	0	0
0325	Office Building New Construction	0	0	0	0	0	0	0	0	0	0	0	0	0
0340	Shopping Centre	198,000	324,245	198,000	324,245	7,162	3,168	2,252	1,742	1,316	15	385	26	0
0345	Shopping Centre New Construction	0	0	0	0	0	0	0	0	0	0	0	0	0
9120	**Subtotal**	74,480,638	121,969,493	74,480,638	121,969,493	2,694,675	1,191,757	847,121	655,797	495,442	5,830	144,892	9,634	0
0510	Industrial	20,915,859	46,539,878	20,915,859	46,539,878	962,134	454,738	323,236	184,160	139,129	1,637	40,688	2,705	0
0515	Industrial New Construction	0	0	0	0	0	0	0	0	0	0	0	0	0
0610	Large Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0
0615	Large Industrial New Construction	0	0	0	0	0	0	0	0	0	0	0	0	0
9130	**Subtotal**	20,915,859	46,539,878	20,915,859	46,539,878	962,134	454,738	323,236	184,160	139,129	1,637	40,688	2,705	0
0705	Landfill	0	0	0	0	0	0	0	0	0	0	0	0	0
0710	Pipelines	1,721,000	1,969,857	1,721,000	1,969,857	48,073	19,247	13,681	15,145	11,442	135	3,346	222	0
0810	Other Property Classes	0	0	0	0	0	0	0	0					
9160	Adj. for Shared PIL Properties					0	3,925	0	-3,925	-2,965	-35	-867	-58	
9170	Supplementary Taxes					321,606	160,128	114,062	47,416	39,214	298	7,407	497	
9180	**Total Levied by Rate**					14,604,010	7,509,065	5,335,017	1,759,928	1,482,054	8,353	255,169	14,351	0
9190	Amts Added to Tax Bill					46,192	46,192	0	0					
9192	Other Taxation Amounts					2,718	677	481	1,560	1,175	14	344	27	
9199	**TOTAL before Adj.**	660,168,800	751,719,553	660,168,800	751,719,553	14,652,920	7,555,934	5,335,498	1,761,488	1,483,229	8,367	255,513	14,378	0

2. Payments-In-Lieu of Taxation

	Property Class Group	PIL Asmt. (CVA) 16 $	PIL Asmt. (Wtd & Disc CVA) 2 $	Phase-In PIL Asmt. (CVA) 18 $	Phase-In PIL Asmt. (Wtd & Disc CVA) 17 $	Total PILS Levied 3 $	Municipal PILS: LT / ST 4 $	Municipal PILS: UT 5 $	Education PILS 6 $
1010	Residential	0	0	0	0	0	0	0	0
1050	Multi-residential	0	0	0	0	0	0	0	0
1110	Farmland	0	0	0	0	0	0	0	0
1140	Managed Forests	0	0	0	0	0	0	0	0
9210	**Subtotal**	0	0	0	0	0	0	0	0
1210	Commercial	815,000	1,334,644	815,000	1,334,644	27,445	13,040	9,270	5,135
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 Construction	0	0	0	0	0	0	0	0
1340	Shopping Centre	0	0	0	0	0	0	0	0
1345	Shopping Centre New Construction	0	0	0	0	0	0	0	0
9220	**Subtotal**	815,000	1,334,644	815,000	1,334,644	27,445	13,040	9,270	5,135
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 Construction	0	0	0	0	0	0	0	0
9230	**Subtotal**	0	0	0	0	0	0	0	0
1705	Landfill	0	0	0	0	0	0	0	0
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
9280	**Total Levied by Rate**					27,445	13,040	9,270	5,135
9290	Amts Added to PILs					0	0	0	0
9292	Other PIL Amounts					0	0	0	0
9299	**TOTAL before Adj.**	815,000	1,334,644	815,000	1,334,644	27,445	13,040	9,270	5,135

Part 3 contains Distribution of PILS by School Boards

FIR2025: Aylmer T
Asmt Code: 3411
MAH Code: 44401

Schedule 26
TAXATION and PAYMENTS-IN-LIEU SUMMARY
for the year ended December 31, 2025

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

	Source of PILS	PILS Levied						Distribution of PIL Entitlement in Col. 7			Distribution of Education PILS in column 10 by School Board				
		LT / ST	UT	Education	Total PILS Levied	Adjustment to PILS Levied	Total PIL Entitlement	LT / ST	UT	Education	English - Public	French - Public	English - Separate	French - Separate	Other
		3	4	5	2	6	7	8	9	10	11	12	13	14	15
		$	$	$	$	$	$	$	$	$	$	$	$	$	$
5010	**Canada**				0		0								
5020	**Canada Enterprises**	6,704	4,766	4,106	15,576		15,576	10,810	4,766						
	Ontario														
	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								
	Ontario Enterprises														
5410	Ontario Mortgage and Housing Corporation				0		0								
5430	Liquor Control Board of Ontario	4,656	3,310		7,966		7,966	4,656	3,310						
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**	1,680	1,194	1,029	3,903		3,903	2,709	1,194						
5910	**Other Muns and Enterprises**				0		0								
5950	**Amounts Added to PIL**	0	0	0	0		0								
9599	**TOTAL**	13,040	9,270	5,135	27,445	0	27,445	18,175	9,270	0	0	0	0	0	0

FIR2025: Aylmer T

Asmt Code: 3411
MAH Code: 44401

Schedule 40
CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES
for the year ended December 31, 2025

Code	Item	Salaries, Wages and Employee Benefits 1 $	Interest on Long Term Debt 2 $	Materials 3 $	Contracted Services 4 $	Rents, Financial Expenses & Accretion Expense 5 $	External Transfers 6 $	Amortization 16 $	Total Expenses Before Adjustments 7 $	Inter-Functional Adjustments 12 $	Allocation of Program Support * 13 $	Total Expenses After Adjustments 11 $
	General government											
0240	Governance	147,215		17,819	39,982			23,926	228,942			228,942
0250	Corporate Management	1,260,986		304,444	65,282	1,489			1,632,201			1,632,201
0260	Program Support								0		0	0
0299	**Subtotal**	1,408,201	0	322,263	105,264	1,489	0	23,926	1,861,143	0	0	1,861,143
	Protection Services											
0410	Fire	449,546		248,770	30,334	6,206		180,611	915,467			915,467
0420	Police	3,008,886		233,080	140,810	2,898		80,655	3,466,329			3,466,329
0421	Court Security							0	0			0
0422	Prisoner Transportation							0	0			0
0430	Conservation Authority						127,445	0	127,445			127,445
0440	Protective Inspection and Control			5,036	10,354			0	15,390			15,390
0445	Building Permit and Inspection Services	157,476		10,925	23,445			2,894	194,740			194,740
0450	Emergency Measures			429				0	429			429
0460	Provincial Offences Act (POA)							0	0			0
0498	Other							0	0			0
0499	**Subtotal**	3,615,908	0	498,240	204,943	9,104	127,445	264,160	4,719,800	0	0	4,719,800
	Transportation Services											
0611	Roads - Paved			86,631				691,600	778,231			778,231
0612	Roads - Unpaved							0	0			0
0613	Roads - Bridges and Culverts							13,814	13,814			13,814
0614	Roads - Traffic Operations & Roadside	678,514		288,040	2,609			0	969,163			969,163
0621	Winter Control - Except Sidewalks, Parking Lots			79,750				14,869	94,619			94,619
0622	Winter Control - Sidewalks, Parking Lots Only							0	0			0
0631	Transit - Conventional							0	0			0
0632	Transit - Accessible							0	0			0
0640	Parking			22,616				7,603	30,219			30,219
0650	Street Lighting		9,380	91,059				31,040	131,479			131,479
0660	Air Transportation							0	0			0
0698	Other							0	0			0
0699	**Subtotal**	678,514	9,380	568,096	2,609	0	0	758,926	2,017,525	0	0	2,017,525
	Environmental Services											
0811	Wastewater Collection / Conveyance	80,141		105,800	96,598			225,989	508,528			508,528
0812	Wastewater Treatment & Disposal			294,178	251,383			131,346	676,907			676,907
0821	Urban Storm Sewer System			17,506				180,912	198,418			198,418
0822	Rural Storm Sewer System							0	0			0
0831	Water Treatment							0	0			0
0832	Water Distribution / Transmission	440,435	291,190	2,843,265	134,293	7,521		346,801	4,063,505			4,063,505
0840	Solid Waste Collection			3,095	285,279			0	288,374			288,374
0850	Solid Waste Disposal				184,365			0	184,365			184,365
0860	Waste Diversion			24,213	13,934			0	38,147			38,147
0898	Other							0	0			0
0899	**Subtotal**	520,576	291,190	3,288,057	965,852	7,521	0	885,048	5,958,244	0	0	5,958,244
	Health Services											
1010	Public Health Services							0	0			0
1020	Hospitals							0	0			0
1030	Ambulance Services							0	0			0
1035	Ambulance Dispatch							0	0			0
1040	Cemeteries						10,000	0	10,000			10,000
1098	Other							0	0			0
1099	**Subtotal**	0	0	0	0	0	10,000	0	10,000	0	0	10,000
	Social and Family Services											
1210	General Assistance							0	0			0
1220	Assistance to Seniors							0	0			0
1230	Child Care and Early Years Learning							0	0			0
1298	Other							0	0			0
1299	**Subtotal**	0	0	0	0	0	0	0	0	0	0	0
	Social Housing											
1410	Public Housing							0	0			0
1420	Non - Profit / Cooperative Housing							0	0			0
1430	Rent Supplement Programs							0	0			0
1497	Other							0	0			0
1498	Other							0	0			0
1499	**Subtotal**	0	0	0	0	0	0	0	0	0	0	0
	Recreation and Cultural Services											
1610	Parks	264,936		137,428	4,000			85,914	492,278			492,278

FIR2025: Aylmer T

Asmt Code: 3411
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Schedule 40
CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES
for the year ended December 31, 2025

		Salaries, Wages and Employee Benefits	Interest on Long Term Debt	Materials	Contracted Services	Rents, Financial Expenses & Accretion Expense	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
		$	$	$	$	$	$	$	$	$	$	$
1620	Recreation Programs							0	0			0
1631	Recreation Facilities - Golf Course, Marina, Ski Hill							0	0			0
1634	Recreation Facilities - All Other	354,312		477,192		2,533		128,158	962,195			962,195
1640	Libraries	8,240		19,734				0	27,974			27,974
1645	Museums						25,000	0	25,000			25,000
1650	Cultural Services	4,686		22,730			28,756	11,291	67,463			67,463
1698	Other							0	0			0
1699	**Subtotal**	632,174	0	657,084	4,000	2,533	53,756	225,363	1,574,910	0	0	1,574,910
	Planning and Development											
1810	Planning and Zoning	419,028		8,378	9,759			0	437,165			437,165
1820	Commercial and Industrial			232,400	92			1,670	234,162			234,162
1830	Residential Development							0	0			0
1840	Agriculture and Reforestation							0	0			0
1850	Tile Drainage / Shoreline Assistance								0			0
1898	Other							0	0			0
1899	**Subtotal**	419,028	0	240,778	9,851	0	0	1,670	671,327	0	0	671,327
1910	Other							0	0			0
9910	**TOTAL**	7,274,401	300,570	5,574,518	1,292,519	20,647	191,201	2,159,093	16,812,949	0	0	16,812,949

FIR2025: Aylmer T

Asmt Code: 3411
MAH Code: 44401

Schedule 42
ADDITIONAL INFORMATION
for the year ended December 31, 2025

Additional Information Contained in Schedule 40

			1 $
	Total of Column 1 Includes:		
5010	Salaries and Wages		5,588,151
5020	Employee Benefits		1,686,250
5099	Total Salaries, Wages and Employee Benefits (Not Including Line 5050) .		7,274,401
5050	Salaries, Wages and Employee Benefits Ccapitalized on Schedule 51		
5098	Total Salaries, Wages and Employee Benefits (Including Capitalized Wages) .		7,274,401
	Total of Column 3 Includes:		
5110	Amounts for Tax Write-offs Reported in SLC 40 0250 03		
	Total of Column 4 Includes:		
5210	Municipal Property Assessment Corporation (MPAC) .		
	Total of Column 5 Includes:		
5610	Short Term Interest Costs		
5611	Asset Retirement Obligation Expense / Accretion Expense		10,792
	Total of Column 6 Includes:		
5810	Grants to Charitable and Non-Profit Organizations		63,756
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	.	
5896	Other	.	
5897	Other	.	
5898	Other	.	
	Tourism		
5991	Specify	.	
5992	Specify	.	
5993	Specify	.	
	Total of Column 11 Includes:		
6010	Payments for Long Term Commitments and Liabilities Financed From the Consolidated Statement of Operations		

FIR2025: Aylmer T
Asmt Code: 3411
MAH Code: 44401

Schedule 51
SCHEDULE OF TANGIBLE CAPITAL ASSETS
for the year ended December 31, 2025

ANALYSIS BY FUNCTIONAL CLASSIFICATION

			COST						AMORTIZATION				
		2025 Opening Net Book Value	2025 Opening Cost Balance	Additions and Betterments	ARO Increase in TCA Cost	Disposals	Write Downs	2025 Closing Cost Balance	2025 Opening Amortization Balance	Annual Amortization	Amortization Disposal	2025 Closing Amortization Balance	2025 Closing Net Book Value
		1	2	3	14	4	5	6	7	8	9	10	11
		$	$	$	$	$	$	$	$	$	$	$	$
0299	**General Government.**	992,436	1,253,419					1,253,419	260,983	23,926		284,909	968,510
	Protection Services												
0410	Fire	2,757,507	4,471,576	23,928				4,495,504	1,714,069	180,611		1,894,680	2,600,824
0420	Police	567,455	1,086,472	250,215		88,013		1,248,674	519,017	80,655	54,017	545,655	703,019
0421	Court Security	0	0					0	0			0	0
0422	Prisoner Transportation	0	0					0	0			0	0
0430	Conservation Authority	0	0					0	0			0	0
0440	Protective Inspection and Control	0	0					0	0			0	0
0445	Building Permit and Inspection Services	13,023	41,288					41,288	28,265	2,894		31,159	10,129
0450	Emergency Measures	0	0					0	0			0	0
0460	Provincial Offences Act (POA)	0	0					0	0			0	0
0498	Other	0	0					0	0			0	0
0499	**Subtotal**	3,337,985	5,599,336	274,143	0	88,013	0	5,785,466	2,261,351	264,160	54,017	2,471,494	3,313,972
	Transportation Services												
0611	Roads - Paved	18,093,611	27,964,097	2,697,998		293,231		30,368,864	9,870,486	691,600	293,231	10,268,855	20,100,009
0612	Roads - Unpaved	0	0					0	0			0	0
0613	Roads - Bridges and Culverts	411,412	741,826					741,826	330,414	13,814		344,228	397,598
0614	Roads - Traffic Operations & Roadside	0	0					0	0			0	0
0621	Winter Control - Except Sidewalks, Parking Lots	92,509	314,322					314,322	221,813	14,869		236,682	77,640
0622	Winter Control - Sidewalks, Parking Lots Only	0	0					0	0			0	0
0631	Transit - Conventional	0	0					0	0			0	0
0632	Transit - Accessible	0	0					0	0			0	0
0640	Parking	124,054	335,125					335,125	211,071	7,603		218,674	116,451
0650	Street Lighting	300,103	620,791					620,791	320,688	31,040		351,728	269,063
0660	Air Transportation	0	0					0	0			0	0
0698	Other	0	0					0	0			0	0
0699	**Subtotal**	19,021,689	29,976,161	2,697,998	0	293,231	0	32,380,928	10,954,472	758,926	293,231	11,420,167	20,960,761
	Environmental Services												
0811	Wastewater Collection / Conveyance	9,303,977	15,393,049	1,125,880				16,518,929	6,089,072	225,989		6,315,061	10,203,868
0812	Wastewater Treatment & Disposal	2,014,205	5,451,185					5,451,185	3,436,980	131,346		3,568,326	1,882,859
0821	Urban Storm Sewer System	10,156,949	14,657,750	1,099,443		173,888		15,583,305	4,500,801	180,912	121,375	4,560,338	11,022,967
0822	Rural Storm Sewer System	0	0					0	0			0	0
0831	Water Treatment	0	0					0	0			0	0
0832	Water Distribution / Transmission	16,286,327	24,180,821	12,126,276		86,387		36,220,710	7,894,494	346,801		8,241,295	27,979,415
0840	Solid Waste Collection	0	0					0	0			0	0
0850	Solid Waste Disposal	0	0					0	0			0	0
0860	Waste Diversion	0	0					0	0			0	0
0898	Other	0	0					0	0			0	0
0899	**Subtotal**	37,761,458	59,682,805	14,351,599	0	260,275	0	73,774,129	21,921,347	885,048	121,375	22,685,020	51,089,109
	Health Services												
1010	Public Health Services	0	0					0	0			0	0
1020	Hospitals	0	0					0	0			0	0
1030	Ambulance Services	0	0					0	0			0	0
1035	Ambulance Dispatch	0	0					0	0			0	0
1040	Cemeteries	0	0					0	0			0	0
1098	Other	0	0					0	0			0	0
1099	**Subtotal**	0	0	0	0	0	0	0	0	0	0	0	0
	Social and Family Services												
1210	General Assistance	0	0					0	0			0	0
1220	Assistance to Seniors	0	0					0	0			0	0
1230	Child Care and Early Years Learning	0	0					0	0			0	0
1298	Other	0	0					0	0			0	0
1299	**Subtotal**	0	0	0	0	0	0	0	0	0	0	0	0
	Social Housing												
1410	Public Housing	0	0					0	0			0	0
1420	Non - Profit / Cooperative Housing	0	0					0	0			0	0
1430	Rent Supplement Programs	0	0					0	0			0	0
1497	Other	0	0					0	0			0	0
1498	Other	0	0					0	0			0	0
1499	**Subtotal**	0	0	0	0	0	0	0	0	0	0	0	0
	Recreation and Cultural Services												
1610	Parks	2,263,586	3,695,797	49,031				3,744,828	1,432,211	85,914		1,518,125	2,226,703
1620	Recreation Programs	0	0					0	0			0	0
1631	Recreation Facilities - Golf Course, Marina, Ski Hill	0	0					0	0			0	0
1634	Recreation Facilities - All Other	3,308,104	5,815,540	833,682		218,789		6,430,433	2,507,436	128,158	153,782	2,481,812	3,948,621
1640	Libraries	0	0					0	0			0	0
1645	Museums	0	0					0	0			0	0
1650	Cultural Services	170,338	420,509					420,509	250,171	11,291		261,462	159,047
1698	Other	0	0					0	0			0	0
1699	**Subtotal**	5,742,028	9,931,846	882,713	0	218,789	0	10,595,770	4,189,818	225,363	153,782	4,261,399	6,334,371
	Planning and Development												

FIR2025: Aylmer T
Asmt Code: 3411
MAH Code: 44401

Schedule 51
SCHEDULE OF TANGIBLE CAPITAL ASSETS
for the year ended December 31, 2025

ANALYSIS BY FUNCTIONAL CLASSIFICATION

			COST							AMORTIZATION				
		2025 Opening Net Book Value	2025 Opening Cost Balance	Additions and Betterments	ARO Increase in TCA Cost	Disposals	Write Downs	2025 Closing Cost Balance	2025 Opening Amortization Balance	Annual Amortization	Amortization Disposal	2025 Closing Amortization Balance	2025 Closing Net Book Value
		1	2	3	14	4	5	6	7	8	9	10	11
		$	$	$	$	$	$	$	$	$	$	$	$
1810	Planning and Zoning	0	0					0	0			0	0
1820	Commercial and Industrial	34,682	74,415					74,415	39,733	1,670		41,403	33,012
1830	Residential Development	0	0					0	0			0	0
1840	Agriculture and Reforestation	0	0					0	0			0	0
1850	Tile Drainage / Shoreline Assistance	0	0					0	0			0	0
1898	Other	0	0					0	0			0	0
1899	**Subtotal**	34,682	74,415	0	0	0	0	74,415	39,733	1,670	0	41,403	33,012
1910	Other	0	0					0	0			0	0
9910	**Total Tangible Capital Assets**	66,890,278	106,517,982	18,206,453	0	860,308	0	123,864,127	39,627,704	2,159,093	622,405	41,164,392	82,699,735

FIR2025: Aylmer T
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Schedule 51
SCHEDULE OF TANGIBLE CAPITAL ASSETS
for the year ended December 31, 2025

SEGMENTED BY ASSET CLASS

	General Capital Assets		2025 Opening Net Book Value (NBV)	2025 Closing Net Book Value (NBV)
			1	11
			$	$
2005	Land		2,863,097	2,863,097
2010	Land Improvements		807,007	1,148,611
2020	Buildings		8,836,500	9,128,163
2030	Machinery & Equipment		903,600	794,755
2040	Vehicles		1,979,276	1,639,460
2097	Other		0	
2098	Other		0	
2099		**Total General Capital Assets**	15,389,480	15,574,086

	Infrastructure Assets		2025 Opening Net Book Value (NBV)	2025 Closing Net Book Value (NBV)
			1	11
			$	$
2205	Land		0	
2210	Land Improvements		0	
2220	Buildings		0	
2230	Machinery & Equipment		0	
2240	Vehicles		0	
2250	Linear Assets		51,500,798	67,125,649
2297	Other		0	
2298	Other		0	
2299		**Total Infrastructure Assets**	51,500,798	67,125,649
9920		**Total Tangible Capital Assets**	66,890,278	82,699,735

	Construction-in-progress	2025 Opening Net Book Value (NBV)	Expenditures in 2025	Less Assets Capitalized	2025 Closing Net Book Value (NBV)
		1	2	3	11
		$	$	$	$
2405	**Construction-in-progress**	10,825,354	2,331,513	11,376,043	1,780,824
9921	**Total Tangible Capital Assets and Construction-in-progress**	77,715,632	2,331,513	11,376,043	84,480,559

FIR2025: Aylmer T

Schedule 53

Asmt Code: 3411

MAH Code: 44401

CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS (NET DEBT) AND TANGIBLE CAPITAL ASSET ACQUISITION FINANCING / DONATIONS

for the year ended December 31, 2025

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

			1 $
1010	Annual Surplus (Deficit), Before Remeasurement Gains (Losses) (SLC 10 2099 01)		10,623,645
1020	Acquisition of Tangible Capital Assets ((SLC 51A 9910 03 + SLC 51A 9910 14 + SLC 53 1031 01) *-1)		-18,206,453
1030	Amortization of Tangible Capital Assets (SLC 51 9910 08)		2,159,093
1031	Contributed (Donated) Tangible Capital Assets		
1032	Change in Construction-in-progress (SLC 51B 2405 03 - SLC 51B 2405 02)		9,044,530
1040	Gain / (Loss) on Sale of Tangible Capital Assets		237,903
1050	Proceeds on Sale of Tangible Capital Assets		
1060	Write-downs of Tangible Capital Assets		
1070	Other		
1071	Other		
1099		**Subtotal**	-6,764,927
1210	Change in Supplies Inventories		
1220	Change in Prepaid Expenses		-75,871
1230	Other		
1299		**Subtotal**	-75,871
1301	**Net Change in Remeasurement Gains (Losses) For the Year (SLC 71 1299 01)**		0
1410	Increase (Decrease) in Net Financial Assets (Net Debt)		3,782,847
1420	Net Financial Assets (Net Debt), Beginning of Year		20,070,742
1422	Prior Period Adjustment		
1423	Restated Net Financial Assets (Net Debt), Beginning of Year		20,070,742
9910	Net Financial Assets (Net Debt), End of Year		23,853,589

SOURCES OF FINANCING FOR TCA ACQUISITIONS / DONATIONS

			1 $
	Long Term Liabilities Incurred		
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		
0298	Other		
0299		**Subtotal**	0
	Financing From Dedicated Revenue		
0405	Municipal Property Tax by Levy		
0406	Reserves and Reserve Funds (SLC 60 1012 02 + SLC 60 1012 03)		4,212,334
0410	Municipal User Fees & Service Charges		
0415	Development Charges (SLC 61 0299 08)		1,369,675
0416	Recreation Land (The Planning Act) (SLC 60 1032 01)		0
0417	Community Benefits Charges (SLC 60 1036 01)		0
0419	Donations		
0420	Other		
0446	Proceeds From the Sale of Tangible Capital Assets, etc.		
0447	Investment Income		
0448	Prepaid Special Charges		
0495	Other		
0496	Other		
0497	Other		
0498	Other		
0501		**Subtotal**	5,582,009
	Government Transfers		
0425	Capital Grants: Federal (SLC 12 9910 06 - SLC 10 4099 01)		0
0430	Capital Grants: Provincial (SLC 12 9910 05 - (SLC 10 4019 01 - SLC 60 1045 01)		3,073,712
0435	Capital Grants: Other Municipalities (SLC 12 9910 07)		0
0440	Canada Community - Building Fund - AMO (SLC 10 4099 01)		506,202
0445	Provincial Gas Tax (SLC 10 4019 01)		0
0502		**Subtotal**	3,579,914
0499		**Subtotal**	9,161,923
0610	Contributed (Donated) Tangible Capital Assets		0
9920		**Total Capital Financing**	9,161,923
0810	Unexpended Capital Financing or (Unfinanced Capital Outlay)		0

FIR2025: Aylmer T **Schedule 54**

Asmt Code: 3411 **CONSOLIDATED STATEMENT OF CASH FLOW - DIRECT METHOD**

MAH Code: 44401 **for the year ended December 31, 2025**

**** 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

		2025 Actual 1 $
	Operating Transactions	
	Cash Received From	
0210	Taxes	
0220	Transfers	
0230	User Fees	
0240	Fees, Permits, Licenses and Fines	
0250	Enterprises.	
0260	Investments	
0298	Other	
0299	**Subtotal**	0
	Cash Paid For	
0410	Salaries, Wages and Employment Contracts and Benefits	
0420	Material and Supplies	
0430	Contracted Services	
0440	Financing Charges	
0450	External Transfers	
0498	Other	
0499	**Subtotal**	0
2099	**Cash Provided By / (Applied To) Operating Transactions**	0
	Capital Transactions	
0610	Proceeds on Sale of Tangible Capital Assets	
0620	Cash Used to Acquire Tangible Capital Assets	
0630	Change in Construction-in-progress	
0698	Other	
0699	**Cash Provided By / (Applied To) Capital Transactions**	0
	Investing Transactions	
0810	Proceeds From Portfolio Investments	
0820	Portfolio Investments	
0898	Other	
0899	**Cash Provided By / (Applied To) Investing Transactions**	0
	Financing Transactions	
1010	Proceeds From Long Term Debt Issues	
1020	Principal Long Term Debt Repayment	
1030	Temporary Loans	
1031	Repayment of Temporary Loans	
1096	Other	
1097	Other	
1098	Other	
1099	**Cash Provided By / (Applied To) Financing Transactions**	0
1210	Increase in Cash and Cash Equivalents	0
1220	Cash and Cash Equivalents, Beginning of Year	0
9920	Cash and Cash Qquivalents, End of Year	0

		2025 Actual 1 $
	Cash and Cash Equivalents Represented By:	
1401	Cash	
1402	Temporary Borrowings	
1403	Short Term Investments	
1404	Other	
9940	**Cash and Cash Equivalents, End of Year**	0

		1 $
	Cash:	
1501	Unrestricted	
1502	Restricted	
1503	Unallocated	
9950	**Cash and Cash Equivalents, End of Year**	0

FIR2025: Aylmer T

Asmt Code: 3411
MAH Code: 44401

Schedule 54
CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD
for the year ended December 31, 2025

**** 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

		2025 Actual 1 $
	Operating Transactions	
2010	Annual Surplus (Deficit), Before Remeasurement Gains (Losses) (SLC 10 2099)	10,623,645
2020	Non-Cash Items Including Amortization	2,159,093
2021	Contributed (Donated) Tangible Capital Assets	
2022	Change In Non-Cash Assets and Liabilities	-1,543,691
2023	Accretion Expense (SLC 74E 9910 05)	10,792
2030	Prepaid Expenses	-75,871
2040	Change In Deferred Revenue	
2096	Other	
2097	Other	
2098	Other	
2099	**Cash Provided By / (Applied To) Operating Transactions**	11,173,968
	Capital Transactions	
0610	Proceeds On Sale of Tangible Capital Assets	237,903
0620	Cash Used to Acquire Tangible Capital Assets	-18,206,453
0630	Change In Construction-In-Progress	9,044,530
0698	Other	
0699	**Cash Provided By / (Applied To) Capital Transactions**	-8,924,020
	Investing Transactions	
0810	Proceeds From Portfolio Investments	
0820	Portfolio Investments	
0898	Other: Change in GBE investment	-469,551
0899	**Cash Provided By / (Applied To) Investing Transactions**	-469,551
	Financing Transactions	
1010	Proceeds From Long Term Debt Issues	
1020	Principal Long Term Debt Repayment	-505,089
1030	Temporary Loans	
1031	Repayment of Temporary Loans	
1096	Other	
1097	Other	
1098	Other	
1099	**Cash Provided By / (Applied To) Operating Transactions**	-505,089
1210	Increase In Cash and Cash Equivalents	1,275,308
1220	Cash and Cash Equivalents, Beginning of Year	25,581,837
9920	Cash and Cash Equivalents, End of Year	26,857,145

		2025 Actual 1 $
	Cash and Cash Equivalents Represented By:	
1401	Cash	24,777,305
1402	Temporary Borrowings	
1403	Short Term Investments	2,079,840
1404	Other	
9940	**Cash and Cash Equivalents, End of Year**	26,857,145

		1 $
	Cash:	
1501	Unrestricted	26,857,145
1502	Restricted	
1503	Unallocated	
9950	**Cash and Cash Equivalents, End of Year**	26,857,145

FIR2025: Aylmer T

Asmt Code: 3411
MAH Code: 44401

Schedule 60
CONTINUITY OF RESERVES AND RESERVE FUNDS
for the year ended December 31, 2025

		Obligatory Reserve Funds, Deferred Revenue 1 $	Discretionary Reserve Funds 2 $	Reserves 3 $
0299	**Balance, Beginning of Year**	6,700,020	16,723,425	303,000
0312	Contribution From Operations:		7,568,961	
	Development Charges Act			
0615	Net Development Charges Collected (SLC 61B 0299 06 - SLC 61B 0299 03).	1,884,795		
0616	Net Development Charges Receivable (SLC 61A 0299 20 - SLC 61A 0299 18).	0		
0699	**Subtotal Development Charges Act**	1,884,795		
0810	Lot Levies			
0820	Subdivider Contributions			
0830	Recreational Land (The Planning Act)	4,000		
0834	Community Benefits Charges			
0841	Investment Income	247,305	615,708	
0842	Interest Earned On Development Charges Receivable (SLC 61A 0299 18)	0		
0860	Gasoline Tax - Province			
0861	Building Code Act, 1992	68,924		
0862	Canada Community - Building Fund (Federal Gas Tax)	252,143		
0864	Building Canada Fund (BCF)			
0870	Inter - Reserve Fund / Reserves Transfer			
0895	Other OCIF	772,686		
0896	Other			
0897	Other			
0898	Other			
9940	**TOTAL Revenues & Surplus**	3,229,853	8,184,669	0
	Less: Utilization of Reserve Funds and Reserves (Transfers)			
1012	For Acquisition of Tangible Capital Asset	2,439,288	4,212,334	
1015	For Current Operations		1,208,833	
1025	Development Charges Earned to Tangible Capital Asset Acquisition (SLC 61B 0299 08).	1,369,675		
1026	Development Charges Earned to Operations (SLC 61B 0299 07).	0		
1027	Monies Borrowed From Development Charges Reserve Fund (SLC 61B 0299 23).	0		
1032	Recreational Land (the Planning Act) Earned to Tangible Capital Asset Acquisition			
1035	Recreational Land (the Planning Act) Earned to Operations			
1036	Community Benefits Charges			
1042	Deferred Revenue Earned (Provincial Gas Tax) For Transit (Operations)			
1045	Deferred Revenue Earned (Provincial Gas Tax) For Transit (Capital)			
1070	Inter - Reserve Fund / Reserves Transfer			
0910	Less: Utilization (Deferred Revenue Recognized)	3,808,963	5,421,167	0
2099	**Balance, End of Year**	6,120,910	19,486,927	303,000

	Totals in Line 2099 are Analysed as Follows:	Obligatory Reserve Funds, Deferred Revenue 1 $	Discretionary Reserve Funds 2 $	Reserves 3 $
5010	Working Funds			303,000
5020	Contingencies		91,383	
	Asset Replacement Funds For: Sewer & Water			
5030	Sewer			
5040	Water			
5050	Replacement of Equipment		3,654,757	
5060	Sick Leave			
5070	Insurance		88,318	
5080	Workplace Safety and Insurance Board (WSIB)			
5090	Post-Employment Benefits			
5091	Tax Rate Stabilization		1,087,411	
5630	Lot Levies			
5660	Parking Revenues			
5670	Debenture Repayment		651,277	
5680	Exchange Rate Stabilization			
	Per Service Purpose:			
5205	**General Government**		1,217,267	
5210	**Protection Services**		588,359	
	Transportation Services:			

FIR2025: Aylmer T
Asmt Code: 3411
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Schedule 60
CONTINUITY OF RESERVES AND RESERVE FUNDS
for the year ended December 31, 2025

5215	Roadways		36,510	
5216	Winter Control			
5220	Transit			
5221	Parking			
5222	Street Lighting			
5223	Air Transportation			
	Environmental Services:			
5225	Wastewater System		3,501,130	
5230	Storm Water System			
5235	Waterworks System		4,972,550	
5240	Solid Waste Collection			
5245	Solid Waste Disposal			
5246	Waste Diversion			
5250	**Health Services**			
5255	**Social and Family Services**			
5260	**Social Housing**			
	Recreation and Cultural Services:			
5265	Parks		216,389	
5266	Recreation Programs			
5271	Recreation Facilities - Golf Course, Marina, Ski Hill			
5274	Recreation Facilities - All Other		428,115	
5275	Libraries			
5276	Museums			
5277	Cultural Services			
5280	**Planning and Development**		2,931,961	
5290	**Other** BIA		21,500	
	Obligatory Deferred Revenue:			
5635	Development Charges Cash Collected (SLC 61B 0299 28)	4,931,963		
5636	Development Charges Installments Receivable (Uncollected) (SLC 61A 0299 25)	0		
5640	Subdivider Contributions			
5650	Recreational Land (The Planning Act)	52,268		
5655	Community Benefits Charges			
5661	Building Code Act, 1992	481,570		
5690	Gasoline Tax - Province			
5691	Canada Community-Building Fund (Federal Gas Tax)	290,918		
5693	Building Canada Fund (BCF)			
5695	Other OCIF	364,191		
5696	Other			
5697	Other			
5698	Other			
5699	Other			
9930	**TOTAL**	6,120,910	19,486,927	303,000

Municipal Development-Related Charges

B: Parkland Special Account

Parkland provided in the year

	Special Account	Amount of Land 1 #	Value of Land 2 $
5801	Non-Residential (Standard Rate)		
5802	Residential (Standard Rate)		
5803	Residential (Alternative Rate)		
5804	Other		

C: Community Benefit Charges

	Special Account	Value of In Kind Contributions 1 $
5901	In Kind Contributions (Reported In Year Building Permit Issued)	

D: Spending or Allocation of Opening Obligatory Reserve Fund Balances

	Development Charges	Spend / Allocate Opening Balance 1 %	Spend / Allocate Opening Balance 2 $
6001	Highways (Roads and Structures)		
6002	Wastewater Services, Including Sewers and Treatment Services		
6003	Water Supply Services, Including Distribution and Treatment		

FIR2025: Aylmer T

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Schedule 60
CONTINUITY OF RESERVES AND RESERVE FUNDS
for the year ended December 31, 2025

Parkland

		Spend / Allocate Opening Balance 1 %	Spend / Allocate Opening Balance 2 $
6004	Parkland Special Account		

Community Benefits Charges

		Spend / Allocate Opening Balance 1 %	Spend / Allocate Opening Balance 2 $
6005	Community Benefits Charges Special Account		

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MAH Code: 44401

Schedule 61
DEVELOPMENT CHARGES RECEIVABLE
for the year ended December 31, 2025

	Services	Total Opening Development Charges Receivables Balance, January 1	Development Charges Receivable: New Development Charge Installments Receivable	New Development Charge Interest Receivable	Less: Prior Year Development Charges Installment Receivables and Interest Collected During the Year	Total New Development Charges Receivable	Total Closing Development Charges Receivables Balance, December 31
		24	17	18	19	20	25
		$	$	$	$	$	$
0205	General Government	0				0	0
0206	Emergency Preparedness Services	0				0	0
0207	Electrical Power Services	0				0	0
0210	Fire Protection Services	0				0	0
0215	Policing Services	0				0	0
0216	Provincial Offences Act Services	0				0	0
0220	Highways (Roads and Structures)	0				0	0
0225	Transit	0				0	0
0226	Toronto-York Subway Extension	0				0	0
0230	Wastewater Services, (Including Sewers and Treatment Services)	0				0	0
0235	Stormwater Drainage and Control Services	0				0	0
0240	Water Supply Services, (Including Distribution and Treatment Services)	0				0	0
0245	Emergency Medical Services	0				0	0
0246	Public Health Services	0				0	0
0250	Long-term Care	0				0	0
0255	Child Care and Early Years Programs and Services	0				0	0
0260	Housing	0				0	0
0270	GO Transit	0				0	0
0275	Library	0				0	0
0280	Parks and Recreation Services	0				0	0
0285	Development Studies	0				0	0
0286	Parking	0				0	0
0287	Animal Control	0				0	0
0288	Municipal Cemeteries	0				0	0
0289	Waste Diversion Services	0				0	0
0290	Other	0				0	0
0295	Other	0				0	0
0296	Other	0				0	0
0297	Other	0				0	0
0299	**TOTAL**	0	0	0	0	0	0

FIR2025: Aylmer T

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Schedule 61

DEVELOPMENT CHARGES CASH COLLECTED AND AMOUNTS EARNED (DC INFLOWS / OUTFLOWS)

for the year ended December 31, 2025

			Inflows / Revenue					Outflows / Expenditures					
			Development Charges Cash Collected					Development Charges Earned / Utilized					
		Total Opening Development Charges: Cash Collected, Balance, January 1	Development Charges Cash Collected	Interest and Investment Income Earned	Repayment of Monies Borrowed from DC Reserve Fund and Associated Interest	Net Development Charges Cash Collected	Total Development Charges Before Outflows: Cash Collected, Balance, December 31	To: Consolidated Statement of Operations	To: Tangible Capital Asset Acquisition	Other Disbursements	Monies Borrowed from Development Charges Reserve Fund	Total Development Charges Outflows	Total Ending Development Charges Balance (DC Cash Collected) at December 31
		26	2	3	21	6	27	7	8	9	23	11	28
	Services	$	$	$	$	$	$	$	$	$	$	$	$
0205	General Government	130,045	44,986	3,736		48,722	178,767					0	178,767
0206	Emergency Preparedness Services	0				0	0					0	0
0207	Electrical Power Services	0				0	0					0	0
0210	Fire Protection Services	247,078	181,026	14,981		196,007	443,085					0	443,085
0215	Policing Services	261,359	94,930	7,859		102,789	364,148					0	364,148
0216	Provincial Offences Act Services	0				0	0					0	0
0220	Highways (Roads and Structures)	1,026,815	456,417	37,763		494,180	1,520,995		1,075,458			1,075,458	445,537
0225	Transit	0				0	0					0	0
0226	Toronto-York Subway Extension	0				0	0					0	0
0230	Wastewater Services, (Including Sewers and Treatment Services)	1,079,469	385,106	31,890		416,996	1,496,465		292,092			292,092	1,204,373
0235	Stormwater Drainage and Control Services	0				0	0					0	0
0240	Water Supply Services, (Including Distribution and Treatment Services)	751,801	306,822	25,408		332,230	1,084,031					0	1,084,031
0245	Emergency Medical Services	0				0	0					0	0
0246	Public Health Services	0				0	0					0	0
0250	Long-term Care	0				0	0					0	0
0255	Child Care and Early Years Programs and Services	0				0	0					0	0
0260	Housing	0				0	0					0	0
0270	GO Transit	0				0	0					0	0
0275	Library	83,575	28,739	2,461		31,200	114,775					0	114,775
0280	Parks and Recreation Services	679,474	386,769	33,129		419,898	1,099,372		2,125			2,125	1,097,247
0285	Development Studies	0				0	0					0	0
0286	Parking	0				0	0					0	0
0287	Animal Control	0				0	0					0	0
0288	Municipal Cemeteries	0				0	0					0	0
0289	Waste Diversion Services	0				0	0					0	0
0290	Other	0				0	0					0	0
0295	Other	0				0	0					0	0
0296	Other	0				0	0					0	0
0297	Other	0				0	0					0	0
0299		4,259,616	1,884,795	157,227	0	2,042,022	6,301,638	0	1,369,675	0	0	1,369,675	4,931,963

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Schedule 62
DEVELOPMENT CHARGES RATES
for the year ended December 31, 2025

Sq. Foot / Sq. Metre / Per Hectare / Per Other (Please specify) Sq. Foot

		RESIDENTIAL CHARGES ($)										NON - RESIDENTIAL CHARGES ($)						
					Apartments							NON Res.	Industrial	Commercial	Institutional			
	Service	Single Detached	Semi-Detached	Other Multiples	< = 1 Bedroom	> = 2 Bedroom	Secondary Units	Other	Other	Other	Other	Per Sq. Foot	Per Sq. Foot	Per Sq. Foot	Per Sq. Foot	Other	Other	Other
		1	2	3	4	5	17	6	7	8	9	10	11	12	13	14	15	16
1	**Municipal Wide Charges**					*If Other, Please Specify >*									*If Other, Please Specify >*			
210	Fire Protection Services	1,922.00	1,922.00	1,685.00	756.00	1,180.00						1.07						
215	Policing Services	1,010.00	1,010.00	884.00	397.00	620.00						0.55						
220	Highways (Roads and Structures)	4,843.00	4,843.00	4,243.00	1,904.00	2,972.00						2.70						
230	Wastewater Services (Including Sewers and Treatment	4,101.00	4,101.00	3,593.00	1,612.00	2,517.00						2.23						
240	Water Supply Services (Including Distribution and Trea	3,268.00	3,268.00	2,862.00	1,285.00	2,006.00						1.78						
275	Library	348.00	348.00	306.00	137.00	213.00						0.03						
280	Parks and Recreation Services	4,694.00	4,694.00	4,112.00	1,846.00	2,881.00						0.37						
285	Development Studies	483.00	483.00	424.00	191.00	297.00						0.24						
9910	**TOTAL MUNICIPAL WIDE CHARGES**	20,669.00	20,669.00	18,109.00	8,128.00	12,686.00	0.00	0.00	0.00	0.00	0.00	8.97	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", please attach an electronic version of the new by-law.

FIR2025: Aylmer T
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Schedule 62
DEVELOPMENT CHARGES RATES - SPECIAL AREAS
for the year ended December 31, 2025

FIR2025: Aylmer T

Asmt Code: 3411
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Schedule 70
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
for the year ended December 31, 2025

Financial Assets

			1 $
0299	**Cash and Cash Equivalents.**		26,857,145
	Accounts Receivable		
0410	Canada		672,385
0420	Ontario		660,032
0430	Upper-Tier		4,844
0440	Other Municipalities		693,871
0450	School Boards		
0490	Other Receivables		1,227,980
0499		**Subtotal**	3,259,112
	Taxes Receivable		
0610	Current Year's Levies		622,583
0620	Previous Year's Levies		210,731
0630	Prior Year's Levies		74,999
0640	Penalties and Interest		48,406
0690	Less: Allowance For Uncollectables		
0699		**Subtotal**	956,719
	Investments *		
0817	Portfolio Investments		
0818	Derivatives		
0819	Financial Assets, Designated to the Fair Value Category		
0820	Government Business Enterprises		6,474,044
0828	Other		
0829		**Subtotal**	6,474,044
	Debt Recoverable from Others		
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		**Subtotal**	0
	Other Financial Assets		
0830	Inventories Held For Resale		
0831	Land Held For Resale		2,532,761
0835	Notes Receivable		2,263,500
0840	Mortgages Receivable		
0850	Deferred Taxes Receivable		
0852	Development Charges Installments Receivable (SLC 60 5636 01)		0
0890	Other		
0891	Other		
0898		**Subtotal**	4,796,261
9930		**TOTAL Financial Assets**	42,343,281

Liabilities

			1 $
	Temporary Loans		
2010	Operating Purposes		
	Tangible Capital Assets:		
2020	Canada		
2030	Ontario		
2040	Other		
2099		**Subtotal**	0
	Accounts Payable and Accrued Liabilities		
2210	Canada		
2220	Ontario		3,690
2230	Upper-tier		2,870
2240	Other Municipalities		461,388
2250	School Boards		
2260	Interest On Debt		
2270	Trade Accounts Payable		3,276,689
2271	Derivatives		
2272	Financial Liabilities, Designated to the Fair Value Category		
2290	Other		746,858
2299		**Subtotal**	4,491,495
2301	Estimated Tax Liabilities (PS3510)		
	Deferred Revenue		
2410	Obligatory Reserve Funds (SLC 60 2099 01)		6,120,910
2411	Prepaid Property Taxes		
2490	Other		
2499		**Subtotal**	6,120,910
	Long Term Liabilities		
2610	Debt Issued		
2620	Debt Payable to Others		6,059,564
2630	Lease Purchase Agreements (Tangible Capital Leases)		
2640	Other		

2650	Other		
2660	Less: Debt Issued On Behalf of Government Business Enterprise		
2699		**Subtotal**	6,059,564
	Post Employment Benefits		
2810	Accumulated Sick Leave		
2820	Accrued Vacation Pay		
2830	Accrued Pensions Payable		
2840	Accrued Workplace Safety and Insurance Board Claims (Wsib)		
2898	Other	Post Retirement	1,447,200
2899		**Subtotal Post Employment Benefits**	1,447,200
	Liability For Contaminated Sites		
2910	Remediation Costs of Contaminated Sites		
	Liability For Asset Retirement Obligations		
2920	Asset Retirement Obligation Liabilities (SLC 74E 9910 07)		370,523
9940		**TOTAL Liabilities**	18,489,692
9945		**Net Financial Assets (Net Debt): Total Financial Assets LESS Total Liabilities**	23,853,589

Non-Financial Assets

			1 $
6210	Tangible Capital Assets (SLC 51 9921 11).		84,480,559
6250	Inventories of Supplies		
6260	Prepaid Expenses		190,132
6261	Intangible Assets		
6262	Other		
6299		**Total Non-Financial Assets**	84,670,691
9970		**Total Accumulated Surplus (Deficit)**	108,524,280

	Analysis of the Accumulated Surplus (Deficit)		1 $
6410	Equity in Tangible Capital Assets		81,798,404
6411	Investment in Intangible Assets		
6412	Other		
6420	Reserves and Reserve Funds (SLC 60 2099 02 + SLC 60 2099 03)		19,789,927
6430	General Surplus (Deficit)		
6431	Unexpended Capital Financing		
6432	Remeasurement Gains (Losses) **(SLC 71 9910 01)**		0
	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		16,128
5076	Other		
5077	Other		
5078	Other		
5079	Other		
5098		**Total Local Boards**	16,128
5080	Equity in Government Business Enterprises (SLC 10 6090 01)		8,737,544
6601	Unfunded Employee Benefits		-1,447,200
6603	Unfunded Remediation Costs of Contaminated Sites		
6604	Unfunded Asset Retirement Obligation Costs		-370,523
6610	Other		
6620	Other		
6630	Other		
6640	Other		
6699		**Total Other**	-1,817,723
9971		**Total Accumulated Surplus (Deficit)**	108,524,280
	Accumulated Surplus (Deficit) comprised of:		
9980	Accumulated Surplus (Deficit), Before Remeasurement Gains (Losses) (SLC 10 9950 01)		108,524,280
9981	Accumulated Surplus (Deficit), Remeasurement Gains (Losses) (SLC 71 9910 01)		0
9982		**Total Accumulated Surplus (Deficit)**	108,524,280

FIR2025: Aylmer T

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Schedule 71
STATEMENT OF REMEASUREMENT GAINS AND LOSSES
for the year ended December 31, 2025

		1
		$
0299	**Accumulated Remeasurement Gains (Losses), Beginning of The Year**	0
	Unrealized Gains (Losses) Attributable to:	
0410	Foreign Exchange	
0420	Derivatives	
0430	Portfolio Investments	
0440	Other Financial Instruments, Designated to Fair Value Category	
0499	**Subtotal**	0
	Realized (Gains) Losses, Reclassified to the Statement of Operations	
0610	Foreign Exchange	
0620	Derivatives	
0630	Portfolio Investments	
0640	Other Financial Instruments, Designated to Fair Value Category	
0699	**Subtotal**	0
1099	**Other Comprehensive Income (Loss)**	
1299	**Net Change in Remeasurement Gains (Losses) for the Year (SLC 71 0499 01 + SLC 0699 01 + SLC 1099 01)**	0
9910	**Accumulated Remeasurement Gains (Losses), End of Year (SLC 71 0299 01 + SLC 1299 01)**	0

FIR2025: Aylmer T

Asmt Code: 3411
MAH Code: 44401

Single / Lower-Tier ONLY **Schedule 72**
CONTINUITY OF TAXES RECEIVABLE
for the year ended December 31, 2025

Continuity of Taxes Receivable

		9
		$
0210	Taxes Receivable, Beginning of Year	929,290
0215	PLUS: Amounts Added to Tax Bills For Collection Purposes Only	
0220	PLUS: Tax Amounts Levied In the Year (SLC 26 9199 03)	14,652,920
0225	PLUS: Current Year Penalties and Interest	
0240	LESS: Total Cash Collections (SLC 72 0699 09)	14,390,466
0250	LESS: Tax Adjustments Before Allowances (SLC 72 2899 09)	235,025
0260	LESS: Tax Adjustments Not Applied to Taxation (SLC 72 4999 09)	0
0280	PLUS:	
0290	Taxes Receivable, End of Year	956,719

Cash Collections

		9
		$
0610	Current Year's Tax	13,647,974
0620	Previous Year's Tax	567,551
0630	Penalties and Interest	174,941
0640	Amounts Added to Tax Bills For Collection Purposes Only	
0690	Other	
0699	**TOTAL Cash Collections**	14,390,466

FIR2025: Aylmer T

Asmt Code: 3411
MAH Code: 44401

Single / Lower-Tier ONLY Schedule 72
CONTINUITY OF TAXES RECEIVABLE
for the year ended December 31, 2025

Tax Adjustments Applied to Taxation

		SCHOOL BOARDS								
		English - Public 1 $	French - Public 2 $	English - Separate 3 $	French - Separate 4 $	Other 5 $	TOTAL Education 6 $	Lower-Tier (Single-Tier) 7 $	Upper-Tier 8 $	TOTAL Tax Adjustment 9 $
1000	Taxes Collected On Behalf of "Other" Bodies (Mun. Act 353)	0	0	0	0	0	0	0	0	0
1010	Write-off of Taxes (Mun. Act 354)	0	0	0	0	0	0	0	0	0
1020	Cancellation, Reduction, Refund of Taxes, Overcharges (Mun. Act 357/358)	451	0	0	0	0	451	3,768	2,701	6,920
1030	Cancellation, Reduction Or Refund of Taxes (Mun. Act 365)	0	0	0	0	0	0	0	0	0
1040	ARB Decisions, Advisory Notice of Adjustment Due to An ARB Decisions (Assessment Act 40/19.1(7))	8,163	0	0	0	0	8,163	105,753	55,754	169,670
1050	RFR (Assessment Act 39.1)					0	0			0
1060	Increase of Taxes, Error In Calculating Taxes (Mun. Act 359/359.1)	0	0	0	0	0	0	0	0	0
1070	Post Roll Amended Notice (PRAN) (Assessment Act Section 32)	318	0	0	0	0	318	2,032	1,445	3,795
1080	Special Amended Notice (SAN) (Assessment Act)	0	0	0	0	0	0	0	0	0
1090	Tax Incentive Adjustment (TIA) (Assessment Act)	0	0	0	0	0	0	0	0	0
1099	**Subtotal**	8,932	0	0	0	0	8,932	111,553	59,900	180,385
1299	Discounts for Advance Payments (Mun. Act 345(10))							0		0
1499	Tax Credit (Mun. Act 474.3)							0	0	0
1699	Tax Cancellation - Low Income Seniors and Disabled Persons (Mun. Act 319)	0	0	0	0	0	0	0	0	0
1810	Rebates to Commercial Properties (Mun. Act 362)	0	0	0	0	0	0	0	0	0
1820	Rebates to Industrial Properties (Mun. Act 362)	0	0	0	0	0	0	0	0	0
1899	**Subtotal**	0	0	0	0	0	0	0	0	0
2099	Rebates for Charities (Mun. Act 361)	0	0	0	0	0	0	0	0	0
2299	Vacant Unit Rebates (Mun. Act 364)	0	0	0	0	0	0	0	0	0
2301	Contaminated Property (Mun. Act 365.1)	0	0	0	0	0	0	0	0	0
2399	Reduction for Heritage Property (Mun. Act 365.2)	0	0	0	0	0	0	0	0	0
2400	Change In Assessment (Mun. Act 365.3)	0	0	0	0	0	0	0	0	0
2890	Other Affordable Housing	0	0	0	0	0	0	31,938	22,702	54,640
2891	Other	0	0	0	0	0	0	0	0	0
2892	Other	0	0	0	0	0	0	0	0	0
2893	Other	0	0	0	0	0	0	0	0	0
2899	**Tax Adjustments Before Allowances**	8,932	0	0	0	0	8,932	143,491	82,602	235,025

Tax Adjustments Not Applied to Taxation

		SCHOOL BOARDS								
		English - Public 1 $	French - Public 2 $	English - Separate 3 $	French - Separate 4 $	Other 5 $	TOTAL Education 6 $	Lower-Tier (Single-Tier) 7 $	Upper-Tier 8 $	TOTAL Tax Adjustment 9 $
4010	Tax Sale, Tax Registration Accounts							0		0
4210	Tax Deferral - Low Income Seniors and Disabled Persons (Mun. Act 319)	0	0	0	0	0	0	0	0	0
4420	Net Impact of 5% Capping Limit Program	0	0	0	0	0	0	0	0	0
4890	Other	0	0	0	0	0	0	0	0	0
4891	Other	0	0	0	0	0	0	0	0	0
4999	**Tax Adjustments Not Applied to Taxation**	0	0	0	0	0	0	0	0	0

Additional Information

		1	2	3	4	5	6	7	8	9
6010	Recovery of Tax Deferrals	0	0	0	0	0	0	0	0	0
7010	Entitlement of School Boards	1,474,297	8,367	255,513	14,378	0	1,752,556			

FIR2025: Aylmer T

Asmt Code: 3411
MAH Code: 44401

Schedule 74
LONG TERM LIABILITIES AND COMMITMENTS
for the year ended December 31, 2025

1. Debt Burden of the Municipality

		1
	All Outstanding Debt Issued By the Municipality, Predecessor Municipalities and Consolidated Entities	$
0210	to Ontario and Agencies	
0220	to Canada and Agencies	
0230	to Others	6,059,564
0297	Other	
0298	Other	
0299	**Subtotal**	6,059,564
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	
0698	Other	
0699	**Subtotal**	0
	LESS: Debt Retirement Funds	
0810	Wastewater	
0820	Water	
0896	Other	
0897	Other	
0898	Other	
0899	**Subtotal**	0
	LESS: Own Sinking Funds (Actual Balances)	
1010	General Municipal	
1020	Enterprises and Others	
1096	Other	
1097	Other	
1098	Other	
1099	**Subtotal**	0
9910	**TOTAL Net Long Term Liabilities of the Municipality**	6,059,564

2. Debt Burden of the Municipality: Analysed by Debt Instrument

1210	Sinking Fund Debentures	
1220	Installment (Serial) Debentures	6,059,564
1230	Long Term Bank Loans	
1240	Lease Purchase Agreements (Tangible Capital Leases)	
1250	Mortgages	
1280	Construction Financing Debentures	
1297	Other	
1298	Other	
9920	**TOTAL Net Long Term Liabilities of the Municipality**	6,059,564

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	252,897
1423	Air Transportation	
	Environmental Services:	
1425	Wastewater System	
1430	Storm Water System	
1435	Waterworks System	5,806,667

FIR2025: Aylmer T

Asmt Code: 3411
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Schedule 74
LONG TERM LIABILITIES AND COMMITMENTS
for the year ended December 31, 2025

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	
1475	Libraries	
1476	Museums	
1477	Cultural Services	
1480	Planning and Development	
1490	Other Long Term Liabilities	
9930	**TOTAL Net Long Term Liabilities of the Municipality**	6,059,564

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Asmt Code: 3411
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Schedule 74
LONG TERM LIABILITIES AND COMMITMENTS
for the year ended December 31, 2025

4. Debt Payable in Foreign Currencies (Net of Sinking Fund Holdings)

			1
	US Dollars:		$
1610	Canadian Dollar Equivalent included in SLC 74 9910 01		
1620	Par Value in 'U.S. Dollars'		
	Other Currency:		
1630	Canadian Dollar Equivalent included in SLC 74 9910 01		
1640	Par Value in		
1650	Canadian Dollar Equivalent included in SLC 74 9910 01		
1660	Par Value in		

5. Interest Earned on Sinking Funds and on Debt Retirement Funds During the Year

1810	Own Funds	

6. Details of Sinking Fund Balance

2010	Value of Own Sinking Fund Debentures Issued and Outstanding At Year End	
	Balance of Own Sinking Funds At Year End	
2110	Total Contributions to Own Sinking Funds	
2120	Total Income Earned From investments of Sinking Funds' Monies	
2199	**Subtotal**	0
2210	Estimated Total Future Contributions From This Municipality Required to Meet Obligations in Line 2010 Above	
2220	Estimated Total Future Income Earned From investments in Lines 2199 and 2210 Above	

7. Long term commitments at year end

2410	Hospital Support		
2420	University Support		
2430	Leases and Other Agreements		
2440	Capital Equipment, Land Acquisition		
2496	Other	.	
2497	Other	.	
2498	Other	.	
2499		**TOTAL**	0

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LONG TERM LIABILITIES AND COMMITMENTS
for the year ended December 31, 2025

8. Contingent Liabilities

		Contingent Liabilities 4 Y or N	Is Value in Column 2 Estimated? 1 Y or N	Value 2 $	Number of Years Payable Over 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 .				
2699	**TOTAL**			0	

10. Debt Charges for the Current Year

		Principal 1 $	Interest 2 $	Total 3 $
	Recovered from the Consolidated Statement of Operations			
3012	General Tax Rates	58,422	9,380	
3014	Other	446,667	291,190	
3015	Tile Drainage / Shoreline Assistance			
3020	**Recovered From Reserve Funds**			
3021	Recovered From Development Charges			
	Recovered From Unconsolidated Entities:			
3030	Electricity			
3040	Gas			
3050	Telephone			
3097	Other .			
3098	Other .			
3099	**TOTAL**	505,089	300,570	
	Line 3099 Includes:			
3110	Lump Sum (Balloon) Repayments of Long Term Debt			
3120	Provincial Grant Funding for Repayment of Long Term Debt			
	Analysis of Lease Purchase Agreements (Tangible Capital Leases)			
3140	Debt Charges for Lease Purchase Agreements (Tangible Capital Leases)			0

11. Long Term Debt Refinanced

		Principal 1 $	Interest 2 $
3410	Repayment of Provincial Special Assistance		
3420	Other Long Term Debt Refinanced		

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LONG TERM LIABILITIES AND COMMITMENTS
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12. Future Principal and Interest Payments on EXISTING Debt

		RECOVERABLE FROM:							
		Consolidated Statement of Operations		Reserve Funds		Unconsolidated Entities		All Others	
		Principal 1 $	Interest 2 $	Principal 3 $	Interest 4 $	Principal 5 $	Interest 6 $	Principal 7 $	Interest 8 $
3210	Year 2026	506,949	285,480						
3220	Year 2027	508,869	261,763						
3230	Year 2028	510,851	238,611						
3240	Year 2029	512,895	214,142						
3250	Year 2030	446,667	190,771						
3260	Years 2031 to 2035	2,233,333	627,285						
3270	Years 2036 onwards	1,340,000	114,720						
3280	Interest to be Earned on Sinking Funds								
3299	**TOTAL**	6,059,564	1,932,772	0	0	0	0	0	0

13. Other Notes

Please list all other notes and forward supporting schedules as required by email to: FIR@ontario.ca

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

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Schedule 74
LONG TERM LIABILITIES AND COMMITMENTS
for the year ended December 31, 2025

14. ASSET RETIREMENT OBLIGATION LIABILITY

ANALYSIS BY FUNCTIONAL CLASSIFICATION		Liabilities for ARO at Beginning of Year 1 $	Liability Incurred During the Year 3 $	Liability Settled During the Year 4 $	Increase in Liabilities Due to Accretion Expense 5 $	Increase (Decrease) Reflecting Change in the Estimate of Liability 6 $	Liabilities for ARO at End of Year 7 $
0299	General Government	24,566	0		737		25,303
0499	Protection Services	0					0
0699	Transportation Services	0					0
0899	Environmental Services	250,716	0		7,522		258,238
1099	Health Services	0					0
1299	Social and Family Services	0					0
1499	Social Housing	0					0
1699	Recreation and Cultural Services	84,449	0		2,533		86,982
1899	Planning and Development	0					0
1910	Other	0					0
9910	**Total Asset Retirement Obligations**	359,731	0	0	10,792	0	370,523

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Schedule 76
GOVERNMENT BUSINESS ENTERPRISES
for the year ended December 31, 2025

GOVERNMENT BUSINESS ENTERPRISES

		Please Specify GBE					Please Specify GBE					Please Specify GBE					Please Specify GBE				
	STATEMENT OF FINANCIAL POSITION	ERTH																			Total
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
	Assets	$	$	$	$	$	$	$	$	$	$	$	$	$	$	$	$	$	$	$	$
0210	Current	30,559,220																			30,559,220
0220	Capital	125,844,067																			125,844,067
0297	Other Regulatory	7,858,038																			7,858,038
0298	Other																				0
0299	**Total Assets**	164,261,325	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	164,261,325
	Liabilities																				
0410	Current	31,138,194																			31,138,194
0420	Long-term	88,323,767																			88,323,767
0497	Other Regulatory	1,704,497																			1,704,497
0498	Other																				0
0499	**Total Liabilities**	121,166,458	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	121,166,458
9910	**Net Equity**	43,094,867	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	43,094,867
0610	Municipality's Share ($)	6,474,044																			6,474,044
	STATEMENT OF OPERATIONS																				
0810	Revenues	121,475,284																			121,475,284
0820	Expenses	117,347,685																			117,347,685
0830	**Net Income (Loss) Before Other Comprehensive Income**	4,127,599	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4,127,599
0840	**Other Comprehensive Income**	27,998																			27,998
9920	**Net Income (Loss) and Other Comprehensive Income**	4,155,597	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4,155,597
1010	Municipality's Share ($)	469,551																			469,551
1020	Dividends paid	1,030,000																			1,030,000

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Schedule 80
STATISTICAL INFORMATION
for the year ended December 31, 2025

1. Municipal Workforce Profile

Employees of the Municipality

		Full-Time Funded Positions 1 #	Part-Time Funded Positions 2 #	Seasonal Employees 3 #
0205	Administration	10.00		
0210	**Fire**	1.00	30.00	0.00
0211	Uniform	1.00	29.00	
0212	Civilian		1.00	
0215	**Police**	18.00	0.00	0.00
0216	Uniform	17.00		
0217	Civilian	1.00		
0260	**Court Security**	1.00	0.00	0.00
0261	Uniform			
0262	Civilian	1.00		
0263	**Prisoner Transportation**	0.00	5.00	0.00
0264	Uniform			
0265	Civilian		5.00	
0220	Transit			
0225	Public Works	11.00		
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		4.00
0250	Libraries			
0255	Planning	2.00		
0290	Other	1.00	1.00	
0298	**Subtotal**	45.00	36.00	4.00
0300	Proportion of Municipal Employees Covered by 'Collective Agreements' (%)			

Employees of Joint Local Boards

		Full-Time Funded Positions 1 #	Part-Time Funded Positions 2 #	Seasonal Employees 3 #
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			
0345	Parks and Recreation	7.00	6.00	
0350	Libraries			
0355	Planning			
0390	Other			
0398	**Subtotal**	7.00	6.00	0.00
0399	**TOTAL**	52.00	42.00	4.00

2. Selected Investments of Own Sinking Funds as at Dec. 31

		Own Municipality 1 $	Other Municipalities, School Boards 2 $	Provincial 3 $	Federal 4 $
0610	Own Sinking Funds				

3. Municipal Procurement This Year

		Number of Contracts 1 #	Value of Contracts 2 $
1010	Total Construction Contracts Awarded	4	2,826,424
1020	Construction Contracts Awarded at $100,000 or Greater	3	2,753,727

4. Building Permit Information

Number of Building Permits 1	Total Value of Building Permits 2

			#	$
1210	Residential Properties		45	10,475,662
1220	Multi-Residential Properties		28	15,546,542
1230	All Other Property Classes		20	11,138,208
1299		**Subtotal**	93	37,160,412

5. Insured Value of Physical Assets

			1
			$
1410	Buildings		46,767,544
1420	Machinery and Equipment		3,443,657
1430	Vehicles		3,480,531
1497	Other	Bridges	864,768
1498	Other		
1499		**Subtotal**	54,556,500

7. Vacant Home Tax

		1
		#
1710	Number of Properties for Which the Vacant Home Tax was Levied in 2025	

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Schedule 80
STATISTICAL INFORMATION
for the year ended December 31, 2025

8. Consolidated Local Boards Including Joint Local Boards and All Local Entities Set Up By the Municipality

(I) PROPORTIONALLY CONSOLIDATED joint local boards

	Name of Board or Entity 1	Board Description 3 LIST	Board Code 2	Proportion of Total Municipal Contributions Consolidated 4 %	Municipality's Share of Total Contributions 5 $	Municipality's Share of Total Fee Revenues 6 $
0801	East Elgin Community Centre	Community Recreation Centre	1603	50%	1,061,377	449,361
0802						
0803						
0804						
0805						
0806						
0807						
0808						
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0840						
0841						
0842						
0843						
0844						
0845						
0846						
0847						
0848						
0849						

(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 Municipal 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%		

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Schedule 80
STATISTICAL INFORMATION
for the year ended December 31, 2025

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%		
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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%		

9. Building Permit Information (Performance Measures)

		Column 1 #	Column 2 #	Column 3 #	Description 4 LIST
1300	What method does your municipality use to determine total construction value?				Applicant's Declared Value
1302	If "Other Method" is selected in line 1300, please describe the method used to determine total construction value.				

Total Value of Construction Activity

		1 $
1304	Total Value of Construction Activity for 2025 based on permits issued.	37,160,412

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):

		Median Number of Working Days 1#
1306	**Category 1: Houses** *(houses not exceeding 3 storeys / 600 square metres)* *Reference : provincial standard is 10 working days*	5
1308	**Category 2 : Small Buildings** *(small commercial/industrial not exceeding 3 storeys / 600 square metres)* *Reference : provincial standard is 15 working days*	9
1310	**Category 3 : Large Buildings** *(large residential / commercial / industrial / institutional)* *Reference : provincial standard is 20 working days*	10
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

		Number of Complete Applications 1 #	Number of Incomplete Applications 2 #	Total Number of Complete and Incomplete Applications 3 #
1314	**Category 1 : Houses** *(houses not exceeding 3 storeys / 600 square metres)*	74		74
1316	**Category 2 : Small Buildings** *(small commercial/industrial not exceeding 3 storeys / 600 square metres)*	12		12
1318	**Category 3 : Large Buildings** *(large residential / commercial / industrial / institutional)*	8		8
1320	**Category 4 : Complex Buildings** *(post disaster buildings, including hospitals, power / water, fire / police / EMS), communications*			0
1322	**Subtotal**	94	0	94

***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)*

		Residential Units within Settlement Areas 1 #	Total Residential Units 2 #	Total Secondary Units 3 #
1350	Number of residential units in new detached houses	31	44	13
1352	Number of residential units in new semi-detached houses	8	10	2
1354	Number of residential units in new row houses	54	54	
1356	Number of residential units in new apartments / condo apartments			
1358	**Subtotal**	93	108	15

Land Designated for Agricultural Purposes

		Hectares 1 #
1370	Hectares of land designated for agricultural purposes in the Official Plan as of December 31, 2025	

11. Transportation Services

		1 #
1710	**Roads:** Total Paved Lane Km	87
1720	**Condition of Roads:** Number of paved lane kilometres where the condition is rated as good to very good.	44

Column	Column	Column	Description

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STATISTICAL INFORMATION
for the year ended December 31, 2025

		1 #	2 #	3 #	4 LIST
1722	Has the entire municipal road system been rated?				Y
1725	Indicate the rating system used and the year the rating was conducted				Pavement Condition Index 2023

		1
1730	**Roads:** Total Unpaved Lane Km	1
1740	**Winter Control:** Total Lane Km maintained in winter	87
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	Number of structures where the condition of primary components is rated as good to very good, requiring 1 #	Total Number 2 #
1765	Bridges	1	1
1766	Culverts	0	0
1767	**Subtotal**	1	1

		Column 1 #	Column 2 #	Column 3 #	Description 4 LIST
1768	Have all bridges and culverts in the municipal system been rated?				Y
1769	Indicate the rating system used and the year the rating was conducted.				2023

12. Environmental Services

		1 #
1810	**Wastewater Main Backups:** Total number of backed up wastewater mains	0
1815	**Wastewater Collection / Conveyance:** Total KM of Wastewater Mains.	44
1820	**Wastewater Treatment and Disposal :** Total Megalitres of Wastewater Treated	1,203.404
1825	**Wastewater Bypasses Treatment:** Estimated megalitres of untreated wastewater.	
1835	**Urban Storm Water Management :** Total KM of Urban Drainage System plus *(0.005 KM times No. of Catch basins)*	38
1840	**Rural Storm Water Management:** Total KM of Rural Drainage System plus *(0.005 KM times No. of Catch basins)* .	
1845	**Water Treatment:** Total Megalitres of Drinking Water Treated.	
1850	**Water Main Breaks:** Number of water main breaks in a year	3
1855	**Water Distribution/Transmission:** Total kilometres of Water Distribution / Transmission Pipe.	45
1860	**Solid Waste Collection:** Total tonnes collected from all property classes.	1,801
1865	**Solid Waste Disposal:** Total tonnes disposed of from all property classes.	1,801
1870	**Waste Diversion:** Total tonnes diverted from all property classes.	0

13. Recreation Services

		1 #
1910	**Trails:** Total kilometres of trails (*owned by municipality and third parties*).	18
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)* .	

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

		1 $
2310	**Fire Services:** Other revenue.	
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)*	52,942,925

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Schedule 81
ANNUAL DEBT REPAYMENT LIMIT
based on the information reported for the year ended December 31, 2025

DETERMINATION OF ANNUAL DEBT REPAYMENT LIMIT

NOTE: THE ESTIMATED ANNUAL REPAYMENT LIMIT IS EFFECTIVE JANUARY 01, 2027
Please note that fees and revenues for Homes for the Aged are not reflected in this estimate.

		1
	Debt Charges for the Current Year	$
0210	Principal (SLC 74 3099 01).	505,089
0220	Interest (SLC 74 3099 02).	300,570
0299	**Subtotal**	**805,659**
0610	Payments for Long Term Commitments and Liabilities Financed from the Consolidated Statement of Operations (SLC 42 6010 01)	0
9910	**Total Debt Charges**	805,659

		1
	Excluded Debt Charges	$
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	**Subtotal**	**0**
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	**Total Debt Charges to be Excluded**	**0**
9920	**Net Debt Charges**	**805,659**

		1
		$
1610	**Total Revenues** (SLC 10 9910 01)	27,436,594
	Excluded Revenue Amounts	
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 + SLC10 0815 01)	5,234,680
2220	Canada Grants, Including Grants for Tangible Capital Assets (SLC 10 0820 01 + SLC 10 0825 01)	506,202
2225	Deferred Revenue Earned (Provincial Gas Tax) (SLC 10 0830 01)	0
2230	Revenue from Other Municipalities, Including Revenue for Tangible Capital Assets (SLC 10 1099 01 + SLC 10 1098 01)	209,736
2240	Gain (Loss) on Sale of Land & Capital Assets (SLC 10 1811 01)	-160,565
2250	Deferred Revenue Earned (Development Charges) (SLC 10 1812 01)	1,369,675
2251	Deferred Revenue Earned (Recreation Land (The Planning Act)) (SLC 10 1813 01)	0
2256	Deferred Revenue Earned (Community Benefits Charges) (SLC 10 1815 01)	0
2252	Donated Tangible Capital Assets (SLC 53 0610 01)	0
2254	Increase / Decrease in Government Business Enterprise equity (SLC 10 1905 01)	0
2255	Other Revenue (SLC 10 1890 01 + SLC 10 1891 01 + SLC 10 1892 01 + SLC 10 1893 01 + SLC 10 1894 01 + SLC 10 1895 01 + SLC 10 1896 01 + SLC 10 1897 01 + SLC 10 1898 01)	3,323,530
2299	**Subtotal**	**10,483,258**
2410	Fees and Revenue for Joint Local Boards for Homes for the Aged	
2610	**Net Revenues**	**16,953,336**
2620	**25% of Net Revenues**	**4,238,334**
9930	**ESTIMATED ANNUAL REPAYMENT LIMIT**	**3,432,675**

For Illustration Purposes Only

Annual Interest Rate		Term		
	@		years =	

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Schedule 83
NOTES
for the year ended December 31, 2025

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:**	