

1988 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 34011

MUNICIPALITY OF: Aylmer T

1988 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

Municipality

Aylmer T

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For the year ended December 31, 1988.

		Total Revenue	Upper Tier Purposes	School Board Purposes	Own Purpose
		1	2	3	4
		\$	\$	\$	\$
TAXATION					
Taxation from schedule 2LTxx or requisitions from schedule 2UT	1	3,884,620	452,066	1,500,501	1,932,053
Direct water billings on ratepayers -- own municipality	2	400,195	-		400,195
-- other municipalities	3	37,912	-		37,912
Sewer surcharge on direct water billings -- own municipality	4	-	-		-
-- other municipalities	5	53,474	-		53,474
Subtotal	6	4,376,201	452,066	1,500,501	2,423,634
PAYMENTS IN LIEU OF TAXATION					
Canada	7	14,000	-	-	14,000
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	7,203	1,333		5,870
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	50,412	5,925	19,654	24,833
Ontario Hydro	13	-	-	-	-
Liquor Control Board of Ontario	14	6,009	1,157	-	4,852
Other	15	3,026	336	-	2,690
Municipal enterprises	16	8,464	-	-	8,464
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	89,114	8,751	19,654	60,709
ONTARIO UNCONDITIONAL GRANTS					
Per Household General	19	65,370	-	-	65,370
Per Household Police	20	108,950	-	-	108,950
Transitional amd special assistance	22	-	-	-	-
Resource Equalization	23	157,298	-	-	157,298
General Support	24	159,586	-	-	159,586
Northern Special Support	25	-	-	-	-
Apportionment Guarantee	26	-	-	-	-
Revenue Guarantee	27	-	-	-	-
Subtotal	28	491,204	-	-	491,204
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	167,267			167,267
Canada specific grants	30	4,568			4,568
Other municipalities - grants and fees	31	51,954			51,954
Fees and service charges	32	225,172			225,172
Subtotal	33	448,961			448,961
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	31,638	-	-	31,638
Fines	37	-			-
Penalties and interest on taxes	38	27,307			27,307
Investment income - from own funds	39	47,900			47,900
- other	40	-			-
Sales of publications, equipment, etc	42	42,077			42,077
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	3,645			3,645
Contributions from non-consolidated entities	45	-			-
--	46	-			-
--	47	-			-
--	48	-			-
Sale of Land	49	-			-
Subtotal	50	152,567	-	-	152,567
TOTAL REVENUE	51	5,558,047	460,817	1,520,155	3,577,075

ANALYSIS OF TAXATION

For the year ended December 31, 1988.

Municipality

Aylmer T

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	LOCAL TAXABLE ASSESSMENT			MILL RATES		TAXES LEVIED			SUPPLEMENTARY TAXES			TOTAL			
	residential and farm	commercial and industrial	business	residential and farm	commercial, industrial and business	residential and farm	commercial and industrial	business	residential and farm	commercial and industrial	business	total columns 6 to 11			
	1	2	3	4	5	6	7	8	9	10	11	12			
MAID	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$			
Secondary separate															
General	0	884,812	34,912	13,240	47.020000	55.320000	41,604	1,931	732	522	10	-	27	44,772	
Separate consolidated															
Total all school board taxation	0						853,719	441,061	194,625	25,555	-	10,593	-	3,866	1,500,501

1988 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTION

For the year ended December 31, 1988.

Municipality

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		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	12,958
Protection to Persons and Property					
Fire	2	-	-	-	-
Police	3	1,400	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	1,400	-	-	-
Transportation services					
Roadways	8	113,945	-	38,713	-
Winter Control	9	14,700	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	40,583
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	128,645	-	38,713	40,583
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	4,386
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	4,386
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	-	-	-	-
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assistance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	6,687	-	10,041	155,479
Libraries	38	-	-	-	-
Other Cultural	39	23,637	4,568	3,200	8,966
Subtotal	40	30,324	4,568	13,241	164,445
Planning and Development					
Planning and Development	41	-	-	-	2,800
Commercial and Industrial	42	6,898	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	6,898	-	-	2,800
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	167,267	4,568	51,954	225,172

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ANALYSIS OF REVENUE FUND EXPENDITURES

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For the year ended December 31, 1988.

		Salaries Wages and Employee Benefits	Net Long Term Debt Charges	Materials, Services, Rents and Financial Expenses	Transfers To Own Funds	Other Transfers	Inter- Functional Transfers	Total Expenditures
		1	2	3	4	5	6	7
		\$	\$	\$	\$	\$	\$	\$
General Government	1	231,348	21,530	127,785	167,933	-	-	548,596
Protection to Persons and Property								
Fire	2	39,710	13,187	38,389	21,766	-	10,085	123,137
Police	3	486,854	-	73,853	29,236	-	-	589,943
Conservation Authority	4	-	-	-	-	33,588	-	33,588
Protective inspection and control	5	12,482	-	9,138	-	-	-	21,620
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	539,046	13,187	121,380	51,002	33,588	10,085	768,288
Transportation services								
Roadways	8	182,839	33,662	118,713	131,354	-	-	466,568
Winter Control	9	5,300	-	9,505	-	-	-	14,805
Transit	10	-	-	-	-	-	-	-
Parking	11	17,627	-	7,043	-	-	-	24,670
Street Lighting	12	-	-	22,641	-	-	-	22,641
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	205,766	33,662	157,902	131,354	-	-	528,684
Environmental services								
Sanitary Sewer System	16	7,776	209,618	176,508	18,400	-	-	412,302
Storm Sewer System	17	2,532	30,507	1,580	30,400	-	-	65,019
Waterworks System	18	131,097	7,142	156,265	169,825	-	10,085	454,244
Garbage Collection	19	4,650	-	49,254	-	-	-	53,904
Garbage Disposal	20	3,008	-	49,071	-	-	-	52,079
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	149,063	247,267	432,678	218,625	-	10,085	1,037,548
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	-	-	-	-	-
--	29	-	-	-	-	-	-	-
Subtotal	30	-	-	-	-	-	-	-
Social and Family Services								
General Assistance	31	-	-	-	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-	-	-	-
Assistance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	-	-	-	-	-	-	-
Recreation and Cultural Services								
Parks and Recreation	37	170,390	11,169	99,059	16,447	12,207	-	309,272
Libraries	38	-	-	16,227	-	-	-	16,227
Other Cultural	39	45,600	-	20,248	60,429	-	-	126,277
Subtotal	40	215,990	11,169	135,534	76,876	12,207	-	451,776
Planning and Development								
Planning and Development	41	2,000	-	27,046	-	-	-	29,046
Commercial and Industrial	42	-	18,587	70,482	128,110	-	-	217,179
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	2,000	18,587	97,528	128,110	-	-	246,225
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	1,343,213	345,402	1,072,807	773,900	45,795	-	3,581,117

1988 FINANCIAL INFORMATION RETURN

Municipality

Aylmer T

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ANALYSIS OF CAPITAL OPERATION

For the year ended December 31, 1988.

		1 \$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	231,713
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	609,742
Reserves and Reserve Funds	3	12,953
Subtotal	4	622,695
Long Term Liabilities Incurred		
Central Mortgage and Housing Corporation	5	-
Ontario Financing Authority	7	-
P.R.I.D.E. Program	60	-
Other Ontario Housing Programs	10	-
Ministry of the Environment	11	-
Tile Drainage and Shoreline Property Assistance Programs	12	-
Serial Debentures	13	-
Sinking Fund Debentures	14	620,000
Long Term Bank Loans	15	133,000
Long Term Reserve Fund Loans	16	-
--	17	-
Subtotal *	18	753,000
Grants and Loan Forgiveness		
Ontario	20	465,818
Canada	21	24,964
Other Municipalities	22	-
Subtotal	23	490,782
Other Financing		
Prepaid Special Charges	24	-
Proceeds From Sale of Land and Other Capital Assets	25	6,059
Investment Income		
From Own Funds	26	57
Other	27	-
Donations	28	120,112
--	30	-
--	31	-
Subtotal	32	126,228
Total Sources of Financing	33	1,992,705
Applications		
Own Expenditures		
Short Term Interest Costs	34	39,993
Other	35	1,834,838
Subtotal	36	1,874,831
Transfer of Proceeds From Long Term Liabilities to:		
Other Municipalities	37	-
Unconsolidated Local Boards	38	-
Individuals	39	-
Subtotal	40	-
Transfers to Reserves, Reserve Funds and the Revenue Fund		
	41	4,800
Total Applications	42	1,879,631
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	118,639
Amount Reported in Line 43 Analysed as Follows:		
Unapplied Capital Receipts (Negative)	44	-
To be Recovered From:		
- Taxation or User Charges Within Term of Council	45	118,639
- Proceeds From Long Term Liabilities	46	-
- Transfers From Reserves and Reserve Funds	47	-
--	48	-
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	118,639
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-

1988 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1988.

Municipality

Aylmer T

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	CAPITAL GRANTS			TOTAL OWN EXPENDITURES
	Ontario Grants	Canada Grants	Other municipalities	
	1 \$	2 \$	3 \$	
General Government	1	-	-	18,775
Protection to Persons and Property				
Fire	2	7,489	-	29,255
Police	3	10,735	-	39,971
Conservation Authority	4	-	-	-
Protective inspection and control	5	-	-	-
Emergency measures	6	-	-	-
Subtotal	7	18,224	-	69,226
Transportation services				
Roadways	8	6,740	-	216,740
Winter Control	9	-	-	-
Transit	10	-	-	-
Parking	11	-	-	-
Street Lighting	12	-	-	-
Air Transportation	13	-	-	-
--	14	-	-	-
Subtotal	15	6,740	-	216,740
Environmental services				
Sanitary Sewer System	16	-	-	-
Storm Sewer System	17	-	-	-
Waterworks System	18	65,970	-	222,745
Garbage Collection	19	-	-	-
Garbage Disposal	20	-	-	-
Pollution Control	21	-	-	-
--	22	-	-	-
Subtotal	23	65,970	-	222,745
Health Services				
Public Health Services	24	-	-	-
Public Health Inspection and Control	25	-	-	-
Hospitals	26	-	-	-
Ambulance Services	27	-	-	-
Cemeteries	28	-	-	-
--	29	-	-	-
Subtotal	30	-	-	-
Social and Family Services				
General Assistance	31	-	-	-
Assistance to Aged Persons	32	-	-	-
Assistance to Children	33	-	-	-
Day Nurseries	34	-	-	-
--	35	-	-	-
Subtotal	36	-	-	-
Recreation and Cultural Services				
Parks and Recreation	37	9,219	-	41,618
Libraries	38	-	-	-
Other Cultural	39	289,584	-	557,616
Subtotal	40	298,803	-	599,234
Planning and Development				
Planning and Development	41	-	-	748,111
Commercial and Industrial	42	-	-	-
Residential Development	43	-	-	-
Agriculture and Reforestation	44	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-
--	46	-	-	-
Subtotal	47	-	-	748,111
Electricity	48	-	-	-
Gas	49	-	-	-
Telephone	50	-	-	-
Total	51	465,818	24,964	1,874,831

1988 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION

Aylmer T

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For the year ended December 31, 1988.

		1 \$
General Government	1	90,000
Protection to Persons and Property		
Fire	2	-
Police	3	-
Conservation Authority	4	-
Protective inspection and control	5	-
Emergency measures	6	-
Subtotal	7	-
Transportation services		
Roadways	8	95,071
Winter Control	9	-
Transit	10	-
Parking	11	-
Street Lighting	12	-
Air Transportation	13	-
--	14	-
Subtotal	15	95,071
Environmental services		
Sanitary Sewer System	16	347,890
Storm Sewer System	17	94,658
Waterworks System	18	152,761
Garbage Collection	19	-
Garbage Disposal	20	-
Pollution Control	21	-
--	22	-
Subtotal	23	595,309
Health Services		
Public Health Services	24	-
Public Health Inspection and Control	25	-
Hospitals	26	-
Ambulance Services	27	-
Cemeteries	28	-
--	29	-
Subtotal	30	-
Social and Family Services		
General Assistance	31	-
Assistance to Aged Persons	32	-
Assistance to Children	33	-
Day Nurseries	34	-
--	35	-
Subtotal	36	-
Recreation and Cultural Services		
Parks and Recreation	37	25,178
Libraries	38	-
Other Cultural	39	-
Subtotal	40	25,178
Planning and Development		
Planning and Development	41	-
Commercial and Industrial	42	661,923
Residential Development	43	-
Agriculture and Reforestation	44	-
Tile Drainage and Shoreline Assistance	45	-
--	46	-
Subtotal	47	661,923
Electricity	48	22,000
Gas	49	-
Telephone	50	-
Total	51	1,489,481

1988 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

Aylmer T

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For the year ended December 31, 1988.

		1 \$
1. Calculation of the Debt Burden of the Municipality		
All debt issued by the municipality, predecessor municipalities and consolidated entities		
:To Ontario and agencies	1	-
: To Canada and agencies	2	-
: To other	3	1,489,481
Subtotal	4	1,489,481
Plus: All debt assumed by the municipality from others	5	-
Less: All debt assumed by others		
:Ontario	6	-
:Schoolboards	7	-
:Other municipalities	8	-
Subtotal	9	-
Less: Ministry of the Environment debt retirement funds		
- sewer	10	-
- water	11	-
Own sinking funds (actual balances)		
- general municipal	12	-
- enterprises and other	13	-
Subtotal	14	-
Total	15	1,489,481
Amount reported in line 15 analyzed as follows:		
Sinking fund debentures	16	-
Installment (serial) debentures	17	1,356,481
Long term bank loans	18	-
Lease purchase agreements	19	-
Mortgages	20	-
Ministry of the Environment	21	-
--	22	133,000
--	23	-
Total	24	-
2. Total debt payable in foreign currencies (net of sinking fund holdings)		
U.S. dollars - Canadian dollar equivalent included in line 15 above	25	-
- par value of this amount in U.S. dollars	26	-
Other - Canadian dollar equivalent included in line 15 above	27	-
- par value of this amount in _____	28	-
3. Interest earned on sinking funds and debt retirement funds during the year		
Own funds	29	-
Ministry of the Environment - sewer	30	-
- water	31	-
4. Actuarial balance of own sinking funds at year end		
	32	-
5. Long term commitments and contingencies at year end		
Total liability for accumulated sick pay credits	33	-
Total liability under OMERS plans		
- initial unfunded	34	-
- actuarial deficiency	35	-
Total liability for own pension funds		
- initial unfunded	36	-
- actuarial deficiency	37	-
Outstanding loans guarantee	38	-
Commitments and liabilities financed from revenue, as approved by the Ontario Municipal Board or Council, as the case may be		
- hospital support	39	-
- university support	40	-
- leases and other agreements	41	-
Other (specify)	42	3,499,000
--	43	-
--	44	-
Total	45	33,665

1988 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

Aylmer T

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For the year ended December 31, 1988.

		accumulated	total	debt
		surplus (deficit)	outstanding	charges
		1	2	3
		\$	\$	\$
Water projects - for this municipality only	46	-	-	-
- share of integrated projects	47	-	-	-
Sewer projects - for this municipality only	48	-	-	-
- share of integrated projects	49	-	-	-

		principal		interest	
		1	2	1	2
		\$	\$	\$	\$
Recovered from the consolidated revenue fund					
- general tax rates *	50	216,571		115,409	
- special are rates and special charges	51	-		-	
- benefitting landowners	52	7,470		5,952	
- user rates (consolidated entities)	53	-		-	
Recovered from reserve funds	54	-		-	
Recovered from unconsolidated entities					
- hydro	55	2,750		2,513	
- gas and telephone	56	-		-	
--	57	-		-	
--	58	-		-	
--	59	-		-	
Total	78	226,791		123,874	

		recoverable from the		recoverable from		recoverable from	
		consolidated revenue fund		reserve funds		unconsolidated entities	
		principal	interest	principal	interest	principal	interest
		1	2	3	4	5	6
		\$	\$	\$	\$	\$	\$
1989	60	326,595	175,120	-	-	2,750	2,217
1990	61	208,842	133,564	-	-	2,750	1,922
1991	62	231,121	105,487	-	-	2,750	1,626
1992	63	106,099	74,236	-	-	2,750	1,330
1993	64	118,449	61,931	-	-	2,750	1,035
1994-1998	65	476,375	142,425	-	-	8,250	1,330
1999 onwards	79	-	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	8,377,490	3,627,262	361,667	183,182	22,000	9,460

* Includes interest to earned on Ministry of the Environment debt retirement funds

		1
		\$
1989	72	-
1990	73	-
1991	74	134,173
1992	75	152,186
1993	76	107,531
Total	77	393,890

10. Other notes (attach supporting schedules as required)

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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1988.

	Balance at beginning of year	amounts requisitioned	supplementary taxes	total expended	amount levied	telephone and telegraph taxation	share of Provincial grants	share of payments in lieu of taxes	other	total raised	balance at end of year
	1	2	3	4	5	6	8	9	10	12	11
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
UPPER TIER											
Included in general tax rate for upper tier purposes											
General requisition	1	455,022	3,356	458,378							
Special purpose requisitions											
Water rate	2	-	-	-							
Transit rate	3	-	-	-							
Sewer rate	4	-	-	-							
Library rate	5	-	-	-							
Road rate	6	-	-	-							
--	7	-	-	-							
--	8	-	-	-							
Payments in lieu of taxes	9	-	-	-							
Telephone and telegraph taxation	10	-	-	-							
Subtotal levied by mill rate -- general	11	2,444	455,022	3,356	458,378	444,635	-	8,751	-	453,386	7,436
Special purpose requisitions											
Water	12	-	-	-							
Transit	13	-	-	-							
Sewer	14	-	-	-							
Library	15	-	-	-							
--	16	-	-	-							
--	17	-	-	-							
Subtotal levied by mill rate -- special areas	18	-	-	-	-	-	-	-	-	-	-
Speical charges	19	-	-	-	-	7,431	-	-	-	7,431	7,431
Direct water billings	20	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	21	-	-	-	-	-	-	-	-	-	-
Total region or county	22	2,444	455,022	3,356	458,378	444,635	7,431	8,751	-	460,817	5

1988 FINANCIAL INFORMATION RETURN

Municipality

Aylmer T

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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1988.

		Balance at beginning of year	amounts requisitioned	supplementary taxes	pupils' fees, share of trailer licenses	total expended	amount levied	telephone and telegraph taxation	share of payments in lieu of taxes	pupils' fees, share of trailer licenses	total raised	balance at end of year
		1	2	3	4	5	6	7	8	9	10	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHOOL BOARDS												
Elementary Public (specify)												
--	30	3	733,666	5,179	-	738,845	713,764	15,281	9,799	-	738,844	2
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	-	56,833	642	-	57,475	57,007	-	468	-	57,475	-
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	5	673,919	4,770	-	678,689	657,143	12,534	9,021	-	678,698	4
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	-	44,635	505	-	45,140	44,772	-	366	-	45,138	2
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	2	1,509,053	11,096	-	1,520,149	1,472,686	27,815	19,654	-	1,520,155	4

1988 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF RESERVES AND RESERVE FUNDS

Aylmer T

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For the year ended December 31, 1988.

		1 \$
Balance at the beginning of the year	1	443,634
Revenues		
Contributions from revenue fund	2	164,158
Contributions from capital fund	3	4,800
Lot levies and subdivider contributions	60	50,327
Recreational land (the Planning Act)	61	-
Investment income - from own funds	5	23,832
- other	6	-
--	9	-
--	10	-
--	11	-
--	12	-
Total revenue	13	243,117
Expenditures		
Transferred to capital fund	14	12,953
Transferred to revenue fund	15	3,645
Charges for long term liabilities - principal and interest	16	-
--	63	241
--	20	-
--	21	-
Total expenditure	22	16,839
Balance at end of year for:		
Reserves	23	265,000
Reserve Funds	24	404,912
Total	25	669,912
Analysed as follows:		
Working funds	26	200,000
Contingencies	27	50,000
Ministry of the Environment funds for renewals, etc		
- sewer	28	29,956
- water	29	-
Replacement of equipment	30	89,970
Sick leave	31	-
Insurance	32	-
Workers' compensation	33	-
Capital expenditure - general administration	34	-
- roads	35	14,912
- sanitary and storm sewers	36	108,147
- parks and recreation	64	-
- library	65	-
- other cultural	66	-
- water	38	15,000
- transit	39	-
- housing	40	-
- industrial development	41	12,380
- other and unspecified	42	82,756
Lot levies and subdivider contributions	44	18,931
Recreational land (the Planning Act)	46	-
Parking revenues	45	36,818
Debenture repayment	47	11,042
Exchange rate stabilization	48	-
Waterworks current purposes	49	-
Transit current purposes	50	-
Library current purposes	51	-
--	52	-
--	53	-
--	54	-
--	55	-
--	56	-
--	57	-
Total	58	669,912

1988 FINANCIAL INFORMATION RETURN

Municipality

Aylmer T

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ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1988.

		1 \$	2 \$
ASSETS			
Current assets			
Cash	1	370,524	-
Accounts receivable			portion of cash not in chartered banks
Canada	2	28,772	
Ontario	3	175,007	
Region or county	4	-	
Other municipalities	5	-	
School Boards	6	-	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	137,334	business taxes
Taxes receivable			
Current year's levies	9	146,955	17,845
Previous year's levies	10	24,823	1,450
Prior year's levies	11	4,306	-
Penalties and interest	12	12,400	1,120
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	142,862	
Other current assets	18	15,315	portion of line 20 for tax sale / tax registration
Capital outlay to be recovered in future years	19	1,489,481	
Other long term assets	20	17,482	-
Total	21	2,565,261	

1988 FINANCIAL INFORMATION RETURN

Municipality

Aylmer T

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ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1988.

LIABILITIES						
Current Liabilities						portion of loans not from chartered banks
Temporary loans - current purposes	22	-				-
- capital - Ontario	23	-				
- Canada	24	-				
- Other	25	-				
Accounts payable and accrued liabilities						
Canada	26	-				
Ontario	27	30,738				
Region or county	28	-				
Other municipalities	29	-				
School Boards	30	-				
Trade accounts payable	31	208,031				
Other	32	63,811				
Other current liabilities	33	-				
Net long term liabilities						
Recoverable from the Consolidated Revenue Fund						
- general tax rates	34	7,726,990				
- special area rates and special charges	35	-				
- benefitting landowners	36	38,736				
- user rates (consolidated entities)	37	133,000				
Recoverable from Reserve Funds	38	361,667				
Recoverable from unconsolidated entities	39	22,000				
Less: Own holdings (negative)	40	-				
Reserves and reserve funds	41	669,912				
Accumulated net revenue (deficit)						
General revenue	42	107,362				
Special charges and special areas (specify)						
--	43	17,024				
--	44	-				
--	45	-				
--	46	-				
Consolidated local boards (specify)						
Transit operations	47	-				
Water operations	48	62,522				
Libraries	49	-				
Cemetaries	50	-				
Recreation, community centres and arenas	51	16,198				
--	52	14,908				
--	53	3,914				
--	54	-				
--	55	-				
Region or county	56	5				
School boards	57	4				
Unexpended capital financing / (unfinanced capital outlay)	58	118,639				
Total	59	2,565,261				

1988 FINANCIAL INFORMATION RETURN

Municipality

Aylmer T

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STATISTICAL DATA

For the year ended December 31, 1988.

		1	
1. Number of continuous full time employees as at December 31			
Administration	1	7	
Non-line Department Support Staff	2	-	
Fire	3	-	
Police	4	11	
Transit	5	1	
Public Works	6	7	
Health Services	7	-	
Homes for the Aged	8	-	
Other Social Services	9	-	
Parks and Recreation	10	4	
Libraries	11	1	
Planning	12	1	
Total	13	32	

		continuous full time employees December 31	
		1	2
		\$	\$
2. Total expenditures during the year on:			
Wages and salaries	14	1,221,652	34,736
Employee benefits	15	85,515	1,309

		1	
		\$	
3. Reductions of tax roll during the year (lower tier municipalities only)			
Cash collections: Current year's tax	16	3,753,055	
Previous years' tax	17	139,240	
Penalties and interest	18	34,362	
Subtotal	19	3,926,657	
Discounts allowed	20	-	
Tax adjustments under section 362 and 363 of the Municipal Act			
- amounts added to the roll (negative)	22	-	
- amounts written off	23	-	
Tax adjustments under sections 465, 495 and 496 of the Municipal Act			
- recoverable from upper tier and school boards	24	-	
- recoverable from general municipal revenues	25	-	
Transfers to tax sale and tax registration accounts	26	-	
The Municipal Elderly Residents' Assistance Act - reductions	27	-	
- refunds	28	-	
Other (specify)	80	-	
Total reductions	29	3,926,657	
Amounts added to the tax roll for collection purposes only	30	-	
Business taxes written off under subsection 495(1) of the Municipal Act	81	-	

		1	
4. Tax due dates for 1988 (lower tier municipalities only)			
Interim billings: Number of installments	31	2	
Due date of first installment (YYYYMMDD)	32	19880315	
Due date of last installment (YYYYMMDD)	33	19880615	
Final billings: Number of installments	34	2	
Due date of first installment (YYYYMMDD)	35	19880815	
Due date of last installment (YYYYMMDD)	36	19881017	
		\$	
Supplementary taxes levied with 1990 due date	37	-	

		long term financing requirements			
		gross expenditures	approved by the O.M.B. or Council	submitted but not yet approved by O.M.B. or Council	forecast not yet submitted to the O.M.B or Council
		1	2	3	4
		\$	\$	\$	\$
Estimated to take place					
in 1989	58	1,005,000	-	-	200,000
in 1990	59	1,260,000	-	-	130,000
in 1991	60	3,425,000	-	-	1,600,000
in 1992	61	-	-	-	-
in 1993	62	-	-	-	-
Total	63	5,690,000	-	-	1,930,000

1988 FINANCIAL INFORMATION RETURN

Municipality

Aylmer T

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17

STATISTICAL DATA

For the year ended December 31, 1988.

		balance of fund	loans outstanding			
		1	2			
		\$	\$			
6.	Ontario Home Renewal Plan trust fund at year end	82	36,334	18,178		
7. Analysis of direct water and sewer billings as at December 31						
		number of residential units	1988 billings residential units	all other properties	computer use only	
		1	2	3	4	
			\$	\$		
Water	In this municipality	39	1,880	298,816	101,379	
	In other municipalities (specify municipality)					
	--	40	-	-	-	
	--	41	-	-	-	
	--	42	-	-	-	
	--	43	-	-	-	
	--	64	-	-	-	
		number of residential units	1988 billings residential units	all other properties	computer use only	
		1	2	3	4	
			\$	\$		
Sewer	In this municipality	44	-	-	-	
	In other municipalities (specify municipality)					
	--	45	-	-	-	
	--	46	-	-	-	
	--	47	-	-	-	
	--	48	-	-	-	
	--	65	-	-	-	
			water	sewer		
			1	2		
Number of residential units in this municipality receiving municipal water and sewer services but which are not on direct billing		66	-	-		
8. Selected investments of own sinking funds as at December 31						
		own municipality	other municipalities, school boards	Province	Federal	
		1	2	3	4	
		\$	\$	\$	\$	
Own sinking funds	83	-	-	-	-	
9. Borrowing from own reserve funds						
				1		
				\$		
Loans or advances due to reserve funds as at December 31				84	133,000	
10. Joint boards consolidated by this municipality						
		total board expenditure	contribution from this municipality	this municipality's share of total municipal contributions	for computer use only	
		1	2	3	4	
		\$	\$	%		
name of joint boards	--	53	-	-	-	
	--	54	-	-	-	
	--	55	-	-	-	
	--	56	-	-	-	
	--	57	-	-	-	
11. Applications to the Ontario Municipal Board or to Council						
		tile drainage, shoreline assistance, downtown revitalization, electricity gas, telephone	other submitted to O.M.B.	other submitted to Council	total	
		1	2	4	3	
		\$	\$	\$	\$	
Approved but not financed as at December 31, 1987	67	-	5,335,577	-	5,335,577	
Approved in 1988	68	-	620,000	-	620,000	
Financed in 1988	69	-	620,000	-	620,000	
No long term financing necessary	70	-	444,484	-	444,484	
Approved but not financed as at December 31, 1988	71	-	11,853,352	-	11,853,352	
Applications submitted but not approved as at Decemeber 31, 1988	72	-	-	-	-	
12. Forecast of total revenue fund expenditures						
		1989	1990	1991	1992	1993
		1	2	3	4	5
		\$	\$	\$	\$	\$
73	4,031,037	4,228,520	4,561,627	4,641,912	4,841,060	