

1998 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 34011

MUNICIPALITY OF: Aylmer T

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

Municipality

Aylmer T

1
3

For the year ended December 31, 1998.

		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	6,618,688	1,746,830	2,352,502	2,519,356
Direct water billings on ratepayers -- own municipality	2	1,098,371	-		1,098,371
-- other municipalities	3	104,017	-		104,017
Sewer surcharge on direct water billings -- own municipality	4	298,630	-		298,630
-- other municipalities	5	-	-		-
Subtotal	6	8,119,706	1,746,830	2,352,502	4,020,374
PAYMENTS IN LIEU OF TAXATION					
Canada	7	21,002	4,470	-	16,532
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	17,838	7,385		10,453
The Municipal Act, section 157	10	-	-		-
Other	11	16,863	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	76,962	27,503	10,533	38,926
Ontario Hydro	13	-	-	-	-
Liquor Control Board of Ontario	14	7,256	3,004	-	4,252
Other	15	-	-	-	-
Municipal enterprises	16	15,017	3,196	-	11,821
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	154,938	45,558	27,396	81,984
ONTARIO NON-SPECIFIC GRANTS					
Community Reinvestment Fund	62	161,000			161,000
Special Transition Assistance	63	-			-
Special Circumstances Fund	64	-			-
Municipal Restructuring Fund	65	-			-
.....	61	-			-
Subtotal	69	161,000			161,000
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	63,298			63,298
Canada specific grants	30	77,586			77,586
Other municipalities - grants and fees	31	165,222			165,222
Fees and service charges	32	447,036			447,036
Subtotal	33	753,142			753,142
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	64,412	-	-	64,412
Rents, concessions and franchises	36	38,703			38,703
Fines	37	18,207			18,207
Penalties and interest on taxes	38	50,232			50,232
Investment income - from own funds	39	29,062			29,062
- other	40	-			-
Donations	70	2,500			2,500
Sales of publications, equipment, etc	42	90,722			90,722
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	-			-
Contributions from non-consolidated entities	45	-			-
--	46	-			-
--	47	-			-
--	48	-			-
Subtotal	50	293,838	-	-	293,838
TOTAL REVENUE	51	9,482,624	1,792,388	2,379,898	5,310,338

**ANALYSIS OF TAXATION -
SCHOOL BOARDS**

For the year ended December 31, 1998.

Municipality

Aylmer T

2LT - SB
48

Tax Band	Tax Rate	Total	Distribution by Purpose			
			English Language Public DSB	French Language Public DSB	English Language Catholic DSB	French Language Catholic DSB
1	2	3	4	5	6	7
Residential / Multi Residential/ Farmland/Managed Forest						
Residential and Farm - general	0.460000	1,170,713	1,016,857	4,422	148,178	1,256
- farmland pending development -	0.460000	102	99	-	3	-
- farmland pending development -	0.460000	-	-	-	-	-
Multi-residential -general	0.460000	32,932	31,400	-	1,532	-
- farmland pending development -	-	-	-	-	-	-
- farmland pending development -	-	-	-	-	-	-
Farmland	0.115000	163	1	-	162	-
Managed Forest	0.115000	-	-	-	-	-
---	-	-	-	-	-	-
Subtotal Residential /MR/ F/MF	-	1,203,910	1,048,357	4,422	149,875	1,256
Subtotal Commercial		627,882	497,069	2,474	124,333	4,006
Subtotal Industrial		474,904	375,963	1,871	94,040	3,030
Pipeline	-	10,049	7,955	40	1,990	64
Other	-	-	-	-	-	-
Supplementary Taxes		35,757	24,979	208	10,233	337
Subtotal levied by tax rate		2,352,502	1,954,323	9,015	380,471	8,693
Railway rights-of-way		-	-	-	-	-
Utility transmission / distribution corridor		-	-	-	-	-
---		-	-	-	-	-
Subtotal special charges on tax bills		-	-	-	-	-
Total school board purposes		2,352,502	1,954,323	9,015	380,471	8,693

1998 FINANCIAL INFORMATION RETURN

Municipality

Aylmer T

3
7

ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTION

For the year ended December 31, 1998.

		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	109,961	22,954
Protection to Persons and Property					
Fire	2	43,857	-	-	847
Police	3	16,601	-	-	11,678
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	60,458	-	-	12,525
Transportation services					
Roadways	8	-	-	6,000	-
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	38,803
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	-	-	6,000	38,803
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	39,877
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	5,514	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	5,514	-	39,877
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	7,200
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	-	-	-	7,200
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assistance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	-
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	-	57,115	35,934	245,834
Libraries	38	-	-	13,327	-
Other Cultural	39	2,840	14,957	-	57,229
Subtotal	40	2,840	72,072	49,261	303,063
Planning and Development					
Planning and Development	41	-	-	-	18,217
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	4,397
Subtotal	47	-	-	-	22,614
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	63,298	77,586	165,222	447,036

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

Municipality

Aylmer T

4
8

For the year ended December 31, 1998.

		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	305,498	-	247,207	6,045	-	-	558,750
Protection to Persons and Property								
Fire	2	59,569	-	88,354	30,000	-	17,626	195,549
Police	3	773,721	-	145,142	57,573	-	-	976,436
Conservation Authority	4	-	-	-	-	31,345	-	31,345
Protective inspection and control	5	51,517	-	12,540	-	-	-	64,057
Emergency measures	6	-	-	13,733	-	-	-	13,733
Subtotal	7	884,807	-	259,769	87,573	31,345	17,626	1,281,120
Transportation services								
Roadways	8	118,502	-	251,547	323,247	-	-	693,296
Winter Control	9	-	-	24,185	-	-	-	24,185
Transit	10	-	-	-	-	-	-	-
Parking	11	43,025	-	3,957	-	-	-	46,982
Street Lighting	12	-	-	27,279	-	-	-	27,279
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	161,527	-	306,968	323,247	-	-	791,742
Environmental services								
Sanitary Sewer System	16	10,465	-	152,927	145,761	-	-	309,153
Storm Sewer System	17	4,764	-	4,038	-	-	-	8,802
Waterworks System	18	265,769	305,742	407,663	209,666	-	17,626	1,171,214
Garbage Collection	19	-	-	85,867	-	-	-	85,867
Garbage Disposal	20	-	-	144,834	-	-	-	144,834
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	280,998	305,742	795,329	355,427	-	17,626	1,719,870
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	-	-	-	-	-	-	-
Social Housing	90	-	-	-	-	-	-	-
Recreation and Cultural Services								
Parks and Recreation	37	287,159	-	160,106	9,170	-	-	456,435
Libraries	38	-	-	13,327	-	-	-	13,327
Other Cultural	39	51,273	-	47,390	2,267	-	-	100,930
Subtotal	40	338,432	-	220,823	11,437	-	-	570,692
Planning and Development								
Planning and Development	41	-	-	6,452	-	-	-	6,452
Commercial and Industrial	42	-	104,105	2,236	222,431	-	-	328,772
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	33,719	-	-	-	33,719
Subtotal	47	-	104,105	42,407	222,431	-	-	368,943
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	1,971,262	409,847	1,872,503	1,006,160	31,345	-	5,291,117

1998 FINANCIAL INFORMATION RETURN

Municipality

Aylmer T

5
9

ANALYSIS OF CAPITAL OPERATION

For the year ended December 31, 1998.

		1 \$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	133,000
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	890,953
Reserves and Reserve Funds	3	138,542
Subtotal	4	1,029,495
Long Term Liabilities Incurred		
Central Mortgage and Housing Corporation	5	-
Ontario Financing Authority	7	-
Commercial Area Improvement Program	9	-
Other Ontario Housing Programs	10	-
Ontario Clean Water Agency	11	-
Tile Drainage and Shoreline Property Assistance Programs	12	-
Serial Debentures	13	-
Sinking Fund Debentures	14	-
Long Term Bank Loans	15	-
Long Term Reserve Fund Loans	16	-
--	17	-
Subtotal *	18	-
Grants and Loan Forgiveness		
Ontario	20	-
Canada	21	166,937
Other Municipalities	22	-
Subtotal	23	166,937
Other Financing		
Prepaid Special Charges	24	-
Proceeds From Sale of Land and Other Capital Assets	25	-
Investment Income		
From Own Funds	26	-
Other	27	-
Donations	28	54,939
--	30	-
--	31	-
Subtotal	32	54,939
Total Sources of Financing	33	1,251,371
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	1,221,371
Subtotal	36	1,221,371
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	-
Total Applications	42	1,221,371
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	103,000
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	103,000
- Proceeds From Long Term Liabilities	46	-
- Transfers From Reserves and Reserve Funds	47	-
--	48	-
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	103,000
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1998.

Municipality

Aylmer T

6
10

		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	16,045
Protection to Persons and Property					
Fire	2	-	-	-	-
Police	3	-	-	-	57,573
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	57,573
Transportation services					
Roadways	8	-	166,937	-	412,264
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	-	166,937	-	412,264
Environmental services					
Sanitary Sewer System	16	-	-	-	252,503
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	209,666
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	462,169
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	-	-	-	-
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	49,439
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	1,450
Subtotal	40	-	-	-	50,889
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	222,431
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	-	-	-	222,431
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	-	166,937	-	1,221,371

1998 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION

Aylmer T

7
11

For the year ended December 31, 1998.

		1 \$
General Government	1	-
Protection to Persons and Property		
Fire	2	-
Police	3	-
Conservation Authority	4	-
Protective inspection and control	5	-
Emergency measures	6	-
Subtotal	7	-
Transportation services		
Roadways	8	-
Winter Control	9	-
Transit	10	-
Parking	11	-
Street Lighting	12	-
Air Transportation	13	-
--	14	-
Subtotal	15	-
Environmental services		
Sanitary Sewer System	16	-
Storm Sewer System	17	-
Waterworks System	18	-
Garbage Collection	19	1,749,971
Garbage Disposal	20	-
Pollution Control	21	-
--	22	-
Subtotal	23	-
Health Services		
Public Health Services	24	1,749,971
Public Health Inspection and Control	25	-
Hospitals	26	-
Ambulance Services	27	-
Cemeteries	28	-
--	29	-
Subtotal	30	-
Social and Family Services		
General Assistance	31	-
Assistance to Aged Persons	32	-
Assistance to Children	33	-
Day Nurseries	34	-
--	35	-
Subtotal	36	-
Social Housing	90	-
Recreation and Cultural Services		
Parks and Recreation	37	-
Libraries	38	-
Other Cultural	39	-
Subtotal	40	-
Planning and Development		
Planning and Development	41	-
Commercial and Industrial	42	-
Residential Development	43	-
Agriculture and Reforestation	44	-
Tile Drainage and Shoreline Assistance	45	-
--	46	-
Subtotal	47	-
Electricity	48	-
Gas	49	-
Telephone	50	-
Total	51	-

1998 FINANCIAL INFORMATION RETURN

**ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS**

Municipality

Aylmer T

8
12

For the year ended December 31, 1998.

		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	1,749,971
Subtotal	4	1,749,971
Plus: All debt assumed by the municipality from others	5	-
Less: All debt assumed by others		
: Ontario	6	-
: School boards	7	-
: Other municipalities	8	-
Subtotal	9	-
Less: Ontario Clean Water Agency debt retirement funds		
- sewer	10	-
- water	11	-
Own sinking funds (actual balances)		
- general	12	-
- enterprises and other	13	-
Subtotal	14	-
Total	15	1,749,971
Amount reported in line 15 analyzed as follows:		
Sinking fund debentures	16	-
Instalment (serial) debentures	17	-
Long term bank loans	18	1,749,971
Lease purchase agreements	19	-
Mortgages	20	-
Ontario Clean Water Agency	22	-
Long term reserve fund loans	23	-
--	24	-
2. Total debt payable in foreign currencies (net of sinking fund holdings)		
U.S. dollars - Canadian dollar equivalent included in line 15 above	25	-
- par value of this amount in U.S. dollars	26	-
Other - Canadian dollar equivalent included in line 15 above	27	-
- par value of this amount in _____	28	-
3. Interest earned on sinking funds and debt retirement funds during the year		
Own funds	29	-
Ontario Clean Water Agency - sewer	30	-
- water	31	-
4. Actuarial balance of own sinking funds at year end		
	32	-
5. Long term commitments and contingencies at year end		
Total liability for accumulated sick pay credits	33	-
Total liability under OMERS plans		
- initial unfunded	34	-
- actuarial deficiency	35	-
Total liability for own pension funds		
- initial unfunded	36	-
- actuarial deficiency	37	-
Outstanding loans guarantee	38	-
Commitments and liabilities financed from revenue, as approved by the Ontario Municipal Board or Council, as the case may be		
- hospital support	39	-
- university support	40	-
- leases and other agreements	41	-
Other (specify)	42	-
--	43	-
--	44	-
Total	45	-

1998 FINANCIAL INFORMATION RETURN

Municipality

Aylmer T

ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

8
12

For the year ended December 31, 1998.

		accumulated surplus (deficit)	total outstanding capital obligation	debt charges
		1	2	3
		\$	\$	\$
6. Ontario Clean Water Agency Provincial Projects				
Water projects - for this municipality only	46	18,691	-	24,960
- share of integrated projects	47	-	-	-
Sewer projects - for this municipality only	48	-	-	-
- share of integrated projects	49	-	-	-

		principal		interest	
		1	2	1	2
		\$	\$	\$	\$
7. 1998 Debt Charges					
Recovered from the consolidated revenue fund					
- general tax rates	50	94,000		10,105	
- special are rates and special charges	51	-		-	
- benefiting landowners	52	-		-	
- user rates (consolidated entities)	53	183,960		121,782	
Recovered from reserve funds	54	-		-	
Recovered from unconsolidated entities					
- hydro	55	-		-	
- gas and telephone	57	-		-	
--	56	-		-	
--	58	-		-	
--	59	-		-	
Total	78	277,960		131,887	
Line 78 includes:					
Financing of one-time real estate purchase	90	-		-	
Other lump sum (balloon) repayments of long term debt	91	-		-	

		recoverable from the consolidated revenue fund		recoverable from reserve funds		recoverable from unconsolidated entities	
		principal	interest	principal	interest	principal	interest
		1	2	3	4	5	6
		\$	\$	\$	\$	\$	\$
1999	60	196,466	109,275	-	-	-	-
2000	61	209,790	95,950	-	-	-	-
2001	62	224,019	81,722	-	-	-	-
2002	63	239,212	66,528	-	-	-	-
2003	64	255,294	50,442	-	-	-	-
2004 - 2008	65	625,190	53,843	-	-	-	-
2009 onwards	79	-	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	1,749,971	457,760	-	-	-	-

* Includes interest to earned on Ontario Clean Water Agency debt retirement funds

		1	
		\$	\$
9. Future principal payments on EXPECTED NEW debt			
1999	72	-	-
2000	73	-	-
2001	74	-	-
2002	75	-	-
2003	76	-	-
Total	77	-	-

10. Other notes (attach supporting schedules as required)

		principal		interest	
		1	2	1	2
		\$	\$	\$	\$
11. Long term debt refinanced:					
Repayment of Provincial Special Assistance	92	-		-	
Other long term debt refinanced	93	-		-	

1998 FINANCIAL INFORMATION RETURN

Municipality

Aylmer T

9LT

13

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1998.

		Balance at beginning of year	amounts levied	supplementary taxes	total expended	amount of levy raised	share of Provincial grants	share of payments in lieu of taxes	other	total raised	balance at end of year
		1	2	3	4	5	8	9	10	12	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
UPPER TIER											
Included in general tax rate for upper tier purposes											
General levy	1		1,729,646	17,183	1,746,829	-	-	-	-	-	-
Special pupose levies											
Water rate	2		-	-	-	-	-	-	-	-	-
Transit rate	3		-	-	-	-	-	-	-	-	-
Sewer rate	4		-	-	-	-	-	-	-	-	-
Library rate	5		-	-	-	-	-	-	-	-	-
Road rate	6		-	-	-	-	-	-	-	-	-
--	7		-	-	-	-	-	-	-	-	-
--	8		-	-	-	-	-	-	-	-	-
Payments in lieu of taxes	9		45,558	-	45,558	-	-	-	-	-	-
Subtotal levied by tax rate -- general	11	-	1,775,204	17,183	1,792,387	1,746,829	-	45,558	-	1,792,387	-
Special purpose levies											
Water	12		-	-	-	-	-	-	-	-	-
Transit	13		-	-	-	-	-	-	-	-	-
Sewer	14		-	-	-	-	-	-	-	-	-
Library	15		-	-	-	-	-	-	-	-	-
--	16		-	-	-	-	-	-	-	-	-
--	17		-	-	-	-	-	-	-	-	-
Subtotal levied by tax rate -- special areas	18	-	-	-	-	-	-	-	-	-	-
Speical charges	19	-	-	-	-	-	-	-	-	-	-
Direct water billings	20	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	21	-	-	-	-	-	-	-	-	-	-
Total region or county	22	-	1,775,204	17,183	1,792,387	1,746,829	-	45,558	-	1,792,387	-

1998 FINANCIAL INFORMATION RETURN

Municipality

Aylmer T

9LT

13

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1998.

		Balance at beginning of year	amounts levied	supplementary taxes	pupils' fees, share of trailer licenses	total expended	amount of levy raised	share of payments in lieu of taxes	pupils' fees, share of trailer licenses	total raised	balance at end of year
		1	2	3	4	5	6	8	9	10	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHOOL BOARDS											
English Language Public DSB (specify)											
--	62	-	1,951,735	24,979	-	1,976,714	1,954,323	22,391	-	1,976,714	-
--	63	-	-	-	-	-	-	-	-	-	-
French Language Public DSB (specify)											
--	64	-	8,875	208	-	9,083	9,015	68	-	9,083	-
--	65	-	-	-	-	-	-	-	-	-	-
English Language Catholic DSB (specify)											
--	93	-	375,066	10,233	-	385,299	380,471	4,828	-	385,299	-
--	94	-	-	-	-	-	-	-	-	-	-
French Language Catholic DSB (specify)											
--	95	-	8,465	337	-	8,802	8,693	109	-	8,802	-
--	96	-	-	-	-	-	-	-	-	-	-
Total school boards	36	-	2,344,141	35,757	-	2,379,898	2,352,502	27,396	-	2,379,898	-

1998 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF RESERVES AND RESERVE FUNDS

Aylmer T

10
15

For the year ended December 31, 1998.

		1 \$
Balance at the beginning of the year	1	1,300,905
Revenues		
Contributions from revenue fund	2	115,207
Contributions from capital fund	3	-
Development Charges Act	67	-
Lot levies and subdivider contributions	60	24,057
Recreational land (the Planning Act)	61	-
Investment income - from own funds	5	-
- other	6	27,801
--	9	-
--	10	-
--	11	-
--	12	-
Total revenue	13	167,065
Expenditures		
Transferred to capital fund	14	138,542
Transferred to revenue fund	15	-
Charges for long term liabilities - principal and interest	16	-
--	63	-
--	20	-
--	21	-
Total expenditure	22	138,542
Balance at the end of the year for:		
Reserves	23	448,856
Reserve Funds	24	880,572
Total	25	1,329,428
Analysed as follows:		
Reserves and discretionary reserve funds:		
Working funds	26	303,000
Contingencies	27	190,619
Ontario Clean Water Agency funds for renewals, etc		
- sewer	28	49,197
- water	29	-
Replacement of equipment	30	62,416
Sick leave	31	-
Insurance	32	-
Workers' compensation	33	-
Capital expenditure - general administration	34	-
- roads	35	-
- sanitary and storm sewers	36	233,924
- parks and recreation	64	2,942
- library	65	-
- other cultural	66	4,526
- water	38	-
- transit	39	-
- housing	40	-
- industrial development	41	81,041
- other and unspecified	42	27,589
Waterworks current purposes	49	145,856
Transit current purposes	50	-
Library current purposes	51	-
--	52	4,918
--	53	117,385
--	54	-
Obligatory reserve funds:		
Development Charges Act	68	-
Lot levies and subdivider contributions	44	-
Recreational land (the Planning Act)	46	25,971
Parking revenues	45	80,044
Debenture repayment	47	-
Exchange rate stabilization	48	-
--	55	-
--	56	-
--	57	-
Total	58	1,329,428

1998 FINANCIAL INFORMATION RETURN

Municipality

Aylmer T

11
16

ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1998.

		1 \$	2 \$
ASSETS			
Current assets			
Cash	1	736,978	- <small>portion of cash not in chartered banks</small>
Accounts receivable			
Canada	2	14,100	
Ontario	3	206,348	
Region or county	4	109,961	
Other municipalities	5	-	
School Boards	6	-	- <small>portion of taxes</small>
Waterworks	7	-	- <small>receivable for</small>
Other (including unorganized areas)	8	259,353	- <small>business taxes</small>
Taxes receivable			
Current year's levies	9	117,968	
Previous year's levies	10	90,265	-
Prior year's levies	11	35,145	-
Penalties and interest	12	32,251	-
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	26,550	
Other current assets	18	48,606	- <small>portion of line 20</small>
Capital outlay to be recovered in future years	19	1,749,971	- <small>for tax sale / tax</small>
Deferred taxes receivable	60	-	- <small>registration</small>
Other long term assets	20	-	-
Total	21	3,427,496	

1998 FINANCIAL INFORMATION RETURN

Municipality

Aylmer T

11
16

ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1998.

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	-				
Region or county	28	-				
Other municipalities	29	3,012				
School Boards	30	-				
Trade accounts payable	31	132,742				
Other	32	30,176				
Other current liabilities	33	79,843				
Net long term liabilities						
Recoverable from the Consolidated Revenue Fund						
- general tax rates	34	-				
- special area rates and special charges	35	-				
- benefitting landowners	36	-				
- user rates (consolidated entities)	37	1,749,971				
Recoverable from Reserve Funds	38	-				
Recoverable from unconsolidated entities	39	-				
Less: Own holdings (negative)	40	-				
Reserves and reserve funds	41	1,329,428				
Accumulated net revenue (deficit)						
General revenue	42	44,550				
Special charges and special areas (specify)						
--	43	8,250				
--	44	-				
--	45	-				
--	46	-				
Consolidated local boards (specify)						
Transit operations	47	-				
Water operations	48	227,669				
Libraries	49	-				
Cemetaries	50	-				
Recreation, community centres and arenas	51	-				
--	52	13,955				
--	53	-				
--	54	-				
--	55	-				
Region or county	56	-				
School boards	57	-				
Unexpended capital financing / (unfinanced capital outlay)	58	103,000				
Total	59	3,427,496				

1998 FINANCIAL INFORMATION RETURN

Municipality

Aylmer T

12
17

STATISTICAL DATA

For the year ended December 31, 1998.

		1
1. Number of continuous full time employees as at December 31		
Administration	1	4
Non-line Department Support Staff	2	3
Fire	3	22
Police	4	13
Transit	5	-
Public Works	6	6
Health Services	7	-
Homes for the Aged	8	-
Other Social Services	9	-
Parks and Recreation	10	3
Libraries	11	-
Planning	12	1
Total	13	52

		continuous full time employees December 31	
		1 \$	2 \$
2. Total expenditures during the year on:			
Wages and salaries	14	1,140,555	225,890
Employee benefits	15	125,158	50,263

		1 \$	
3. Reductions of tax roll during the year (lower tier municipalities only)			
Cash collections: Current year's tax	16	6,500,718	
Previous years' tax	17	-	16,550
Penalties and interest	18	50,102	
Subtotal	19	6,534,270	
Discounts allowed	20	-	
Tax adjustments under section 421, 441 and 442 of the Municipal Act			
- recoverable from general municipal accounts	25	-	
- recoverable from upper tier	90	-	
- recoverable from school boards	91	-	
Transfers to tax sale and tax registration accounts	26	-	
The Municipal Elderly Residents' Assistance Act - reductions			
- refunds	27	-	
- other	28	-	
Tax relief to low income seniors and disabled persons under various Acts including section 373 of the Municipal Act			
- deferrals	92	-	
- cancellations	93	-	
- other	94	-	
Rebates to eligible charities under section 442.1 of the Municipal Act			
- recoverable from general municipal accounts	95	-	-
- recoverable from upper tier	96	-	-
- recoverable from school boards	97	-	-
Rebates under section 442.2 of the Municipal Act			
- commercial properties	98	-	
- industrial properties	99	-	
Total reductions	29	6,534,270	
Amounts added to the tax roll for collection purposes only	30	-	
Business taxes written off under subsection 441(1) of the Municipal Act	81	-	

		1	
4. Tax due dates for 1998 (lower tier municipalities only)			
Interim billings: Number of installments	31	2	
Due date of first installment (YYYYMMDD)	32	19,980,313	
Due date of last installment (YYYYMMDD)	33	19,980,612	
Final billings: Number of installments	34	2	
Due date of first installment (YYYYMMDD)	35	19,980,925	
Due date of last installment (YYYYMMDD)	36	19,981,127	
Total		\$	
Supplementary taxes levied with 1999 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 1999	58	-	-	-	-
in 2000	59	-	-	-	-
in 2001	60	-	-	-	-
in 2002	61	-	-	-	-
in 2003	62	-	-	-	-
Total	63	-	-	-	-

1998 FINANCIAL INFORMATION RETURN

Municipality

Aylmer T

12
17

STATISTICAL DATA

For the year ended December 31, 1998.

		balance of fund	loans outstanding
		1	2
		\$	\$
6. Ontario Home Renewal Plan trust fund at year end	82	1,484	763

7. Analysis of direct water and sewer billings as at December 31					
		number of residential units	1998 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
Water					
In this municipality	39	2,221	779,061	319,310	
In other municipalities (specify municipality)					
--	40	-	-	-	-
--	41	-	-	-	-
--	42	-	-	-	-
--	43	-	-	-	-
--	64	-	-	-	-
		number of residential units	1998 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
Sewer					
In this municipality	44	2,221	212,027	86,603	
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	-

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, 1997	67	-	-	133,000	133,000
Approved in 1998	68	-	-	-	-
Financed in 1998	69	-	-	-	-
No long term financing necessary	70	-	-	-	-
Approved but not financed as at December 31, 1998	71	-	-	133,000	133,000
Applications submitted but not approved as at December 31, 1998	72	-	-	-	-

12. Forecast of total revenue fund expenditures						
		1999	2000	2001	2002	2003
		1	2	3	4	5
		\$	\$	\$	\$	\$
	73	-	-	-	-	-

13. Municipal procurement this year			
		1	2
		\$	\$
Total construction contracts awarded	85	-	-
Construction contracts awarded at \$100,000 or greater	86	-	-

ANALYSIS OF USER FEES

Municipality

Aylmer T

For the year ended December 31, 1998.

program / service	FIR Schedule 3 Line No.	unit of measure	minimum rate per unit	maximum rate per unit	annual revenue	comments
		1	2 \$	3 \$	4 \$	5
	1	Hour	0	0	35,860	Hour
	2	Hour	73	113	158,317	Hour
	3	Hour	24	28	20,139	Hour
	4					
	5					
	6					
	7					
	8					
	9					
	10					
	11					
	12					
	13					
	14					
	15					
	16					
	17					
	18					
	19					
	20					
	Subtotal				214,316	
All other user fees					232,720	
	Total				447,036	

