

1991 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 36039

MUNICIPALITY OF: Dresden T

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

Municipality

Dresden T

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For the year ended December 31, 1991.

		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	1,924,950	229,133	841,130	854,687		
Direct water billings on ratepayers -- own municipality	2	413,069	-		413,069		
-- other municipalities	3	10,886	-		10,886		
Sewer surcharge on direct water billings -- own municipality	4	354,528	-		354,528		
-- other municipalities	5	-	-		-		
Subtotal	6	2,703,433	229,133	841,130	1,633,170		
PAYMENTS IN LIEU OF TAXATION							
Canada	7	5,440	-	-	5,440		
Canada Enterprises	8	-	-	-	-		
Ontario							
The Municipal Tax Assistance Act	9	8,033	-		8,033		
The Municipal Act, section 157	10	-	-		-		
Other	11	-	-		-		
Ontario Enterprises							
Ontario Housing Corporation	12	31,309	3,797	13,920	13,592		
Ontario Hydro	13	761	92	-	669		
Liquor Control Board of Ontario	14	1,813	396	-	1,417		
Other	15	-	-	-	-		
Municipal enterprises	16	4,463	-	-	4,463		
Other municipalities and enterprises	17	-	-	-	-		
Subtotal	18	51,819	4,285	13,920	33,614		
ONTARIO UNCONDITIONAL GRANTS							
Per Household General	19						
Per Household Police	20						
Transitional amd special assistance	22	-	-	-	-		
Resource Equalization	23						
General Support	24						
Northern Special Support	25						
Apportionment Guarantee	26	-	-	-	-		
Revenue Guarantee	27						
Subtotal	28	410,128	-	-	410,128		
REVENUES FOR SPECIFIC FUNCTIONS							
Ontario specific grants	29	84,149			84,149		
Canada specific grants	30	-			-		
Other municipalities - grants and fees	31	37,371			37,371		
Fees and service charges	32	266,507			266,507		
Subtotal	33	388,027			388,027		
OTHER REVENUES							
Trailer revenue and licences	34	-			-		
Licences and permits	35	10,627			-	-	10,627
Fines	37	264			-	-	264
Penalties and interest on taxes	38	36,273			-	-	36,273
Investment income - from own funds	39	-			-	-	-
- other	40	18,216			-	-	18,216
Sales of publications, equipment, etc	42	-			-	-	-
Contributions from capital fund	43	-			-	-	-
Contributions from reserves and reserve funds	44	6,000			-	-	6,000
Contributions from non-consolidated entities	45	-			-	-	-
--	46	-	-	-	-		
--	47	-	-	-	-		
--	48	-	-	-	-		
Sale of Land	49	-	-	-	-		
Subtotal	50	71,380	-	-	71,380		
TOTAL REVENUE	51	3,624,787	233,418	855,050	2,536,319		

ANALYSIS OF TAXATION

For the year ended December 31, 1991.

Municipality

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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	288,433	58,502	23,080	66.257000	77.950000	19,111	4,560	1,799	28	225	325	26,048
Separate consolidated													
Total all school board taxation	0						464,532	260,991	106,997	983	4,237	3,390	841,130

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTION

For the year ended December 31, 1991.

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	-	-	-	4,581
Protection to Persons and Property					
Fire	2	-	-	7,155	723
Police	3	-	-	-	4,239
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	7,155	4,962
Transportation services					
Roadways	8	70,373	-	21,816	4,259
Winter Control	9	3,316	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	73,689	-	21,816	4,259
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	725
Waterworks System	18	4,460	-	-	34,741
Garbage Collection	19	-	-	-	9,396
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	4,460	-	-	44,862
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	14,479
--	29	-	-	-	-
Subtotal	30	-	-	-	14,479
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	6,000	-	8,400	192,120
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	6,000	-	8,400	192,120
Planning and Development					
Planning and Development	41	-	-	-	475
Commercial and Industrial	42	-	-	-	769
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	-	-	-	1,244
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	84,149	-	37,371	266,507

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

Municipality

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For the year ended December 31, 1991.

		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	127,851	-	103,767	71,318	-	-	302,936
Protection to Persons and Property								
Fire	2	18,847	34,832	31,323	4,170	-	15,749	104,921
Police	3	241,202	-	46,916	11,347	-	-	299,465
Conservation Authority	4	-	-	-	31,497	15,734	-	47,231
Protective inspection and control	5	1,959	-	2,906	-	-	-	4,865
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	262,008	34,832	81,145	47,014	15,734	15,749	456,482
Transportation services								
Roadways	8	143,247	-	87,219	127,100	-	-	357,566
Winter Control	9	5,147	-	5,670	-	-	-	10,817
Transit	10	-	-	-	-	-	-	-
Parking	11	552	-	1,230	-	-	-	1,782
Street Lighting	12	-	-	39,383	-	-	-	39,383
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	148,946	-	133,502	127,100	-	-	409,548
Environmental services								
Sanitary Sewer System	16	3,066	-	417,513	-	-	-	420,579
Storm Sewer System	17	8,656	-	3,948	-	-	-	12,604
Waterworks System	18	-	22,213	344,205	79,897	-	15,749	430,566
Garbage Collection	19	24,909	-	4,074	2,500	-	-	31,483
Garbage Disposal	20	10,650	-	49,504	837	-	-	60,991
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	47,281	22,213	819,244	83,234	-	15,749	956,223
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	41,285	-	16,475	-	-	-	57,760
--	29	-	-	-	-	-	-	-
Subtotal	30	41,285	-	16,475	-	-	-	57,760
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	127,175	-	109,044	4,338	3,599	-	244,156
Libraries	38	-	-	-	-	-	-	-
Other Cultural	39	-	-	-	-	-	-	-
Subtotal	40	127,175	-	109,044	4,338	3,599	-	244,156
Planning and Development								
Planning and Development	41	-	-	3,707	13,639	-	-	17,346
Commercial and Industrial	42	1,107	-	4,815	-	-	-	5,922
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	4,995	-	6,473	-	-	-	11,468
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	6,102	-	14,995	13,639	-	-	34,736
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	760,648	57,045	1,278,172	346,643	19,333	-	2,461,841

1991 FINANCIAL INFORMATION RETURN

Municipality

Dresden T

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ANALYSIS OF CAPITAL OPERATION

For the year ended December 31, 1991.

			1 \$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	-	40,676
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2		271,257
Reserves and Reserve Funds	3		37,873
Subtotal	4		309,130
Long Term Liabilities Incurred			
Central Mortgage and Housing Corporation	5		-
Ontario Financing Authority	7		-
Commercial Area Improvement Program	9		-
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		-
Long Term Bank Loans	15		-
Long Term Reserve Fund Loans	16		-
--	17		-
Subtotal *	18		-
Grants and Loan Forgiveness			
Ontario	20		622,029
Canada	21		-
Other Municipalities	22		-
Subtotal	23		622,029
Other Financing			
Prepaid Special Charges	24		-
Proceeds From Sale of Land and Other Capital Assets	25		72,120
Investment Income			
From Own Funds	26		-
Other	27		1,772
Donations	28		197,861
--	30		-
--	31		-
Subtotal	32		271,753
Total Sources of Financing	33		1,202,912
Applications			
Own Expenditures			
Short Term Interest Costs	34		-
Other	35		1,226,929
Subtotal	36		1,226,929
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		1,226,929
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	-	16,659
Amount Reported in Line 43 Analysed as Follows:			
Unapplied Capital Receipts (Negative)	44	-	16,659
To be Recovered From:			
- Taxation or User Charges Within Term of Council	45		-
- Proceeds From Long Term Liabilities	46		-
- Transfers From Reserves and Reserve Funds	47		-
--	48		-
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	-	16,659
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19		-

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1991.

Municipality

Dresden T

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	CAPITAL GRANTS			TOTAL OWN EXPENDITURES
	Ontario Grants	Canada Grants	Other municipalities	
	1 \$	2 \$	3 \$	
General Government	1	-	-	20,930
Protection to Persons and Property				
Fire	2	-	-	4,170
Police	3	-	-	1,347
Conservation Authority	4	-	-	281,668
Protective inspection and control	5	-	-	-
Emergency measures	6	-	-	-
Subtotal	7	-	-	287,185
Transportation services				
Roadways	8	526,332	-	653,431
Winter Control	9	-	-	-
Transit	10	-	-	-
Parking	11	-	-	-
Street Lighting	12	-	-	-
Air Transportation	13	-	-	-
--	14	-	-	-
Subtotal	15	526,332	-	653,431
Environmental services				
Sanitary Sewer System	16	-	-	-
Storm Sewer System	17	-	-	-
Waterworks System	18	52,389	-	160,662
Garbage Collection	19	-	-	837
Garbage Disposal	20	-	-	-
Pollution Control	21	-	-	-
--	22	-	-	-
Subtotal	23	52,389	-	161,499
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	38,308	-	85,245
Libraries	38	-	-	-
Other Cultural	39	-	-	-
Subtotal	40	38,308	-	85,245
Planning and Development				
Planning and Development	41	5,000	-	18,639
Commercial and Industrial	42	-	-	-
Residential Development	43	-	-	-
Agriculture and Reforestation	44	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-
--	46	-	-	-
Subtotal	47	5,000	-	18,639
Electricity	48	-	-	-
Gas	49	-	-	-
Telephone	50	-	-	-
Total	51	622,029	-	1,226,929

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION

Dresden T

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For the year ended December 31, 1991.

		1 \$
General Government	1	-
Protection to Persons and Property		
Fire	2	162,817
Police	3	-
Conservation Authority	4	-
Protective inspection and control	5	-
Emergency measures	6	-
Subtotal	7	162,817
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	176,026
Garbage Collection	19	-
Garbage Disposal	20	-
Pollution Control	21	-
--	22	-
Subtotal	23	176,026
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	-
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	338,843

1991 FINANCIAL INFORMATION RETURN

Municipality

Dresden T

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ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

For the year ended December 31, 1991.

		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	176,026
: To Canada and agencies	2	-
: To other	3	162,817
Subtotal	4	338,843
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	338,843
Amount reported in line 15 analyzed as follows:		
Sinking fund debentures	16	-
Installment (serial) debentures	17	162,817
Long term bank loans	18	-
Lease purchase agreements	19	-
Mortgages	20	-
Ministry of the Environment	22	176,026
--	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	-
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	120,211
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	120,211

1991 FINANCIAL INFORMATION RETURN

Municipality

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ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

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For the year ended December 31, 1991.

		accumulated	total	debt
		surplus (deficit)	outstanding	charges
		1	capital	3
		\$	obligation	\$
Water projects - for this municipality only	46	-	-	-
- share of integrated projects	47	-	-	-
Sewer projects - for this municipality only	48	468,461	232,830	26,073
- share of integrated projects	49	-	-	-

		principal		interest	
		1	2	1	2
		\$	\$	\$	\$
Recovered from the consolidated revenue fund					
- general tax rates *	50	14,845		19,987	
- special are rates and special charges	51	-		-	
- benefitting landowners	52	-		-	
- user rates (consolidated entities)	53	6,064		16,150	
Recovered from reserve funds	54	-		-	
Recovered from unconsolidated entities					
- hydro	55	-		-	
- gas and telephone	56	-		-	
--	57	-		-	
--	58	-		-	
--	59	-		-	
Total	78	20,909		36,137	

		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
		\$	\$	\$	\$	\$	\$
1992	60	23,142	33,904	-	-	-	-
1993	61	25,615	31,430	-	-	-	-
1994	62	28,354	28,691	-	-	-	-
1995	63	31,389	25,657	-	-	-	-
1996	64	34,750	22,295	-	-	-	-
1997-2001	65	121,632	59,100	-	-	-	-
2002 onwards	79	73,961	14,894	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	338,843	215,971	-	-	-	-

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

		1
		\$
1992	72	-
1993	73	-
1994	74	-
1995	75	-
1996	76	-
Total	77	-

10. Other notes (attach supporting schedules as required)

1991 FINANCIAL INFORMATION RETURN

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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1991.

	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	219,109	2,349	221,458							
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	4,285	-	4,285							
Telephone and telegraph taxation	10	6,844	-	6,844							
Subtotal levied by mill rate -- general	11	292	230,238	232,587	222,289	6,844	-	4,285	-	233,418	1,123
Special purpose requisitions											
Water	12	-	-	-							
Transit	13	-	-	-							
Sewer	14	-	-	-							
Library	15	-	-	-							
--	16	-	-	-							
--	17	-	-	-							
Subtotal levied by mill rate -- special areas	18	-	-	-	-	-	-	-	-	-	-
Speical charges	19	-	-	-	-	-	-	-	-	-	-
Direct water billings	20	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	21	-	-	-	-	-	-	-	-	-	-
Total region or county	22	292	230,238	232,587	222,289	6,844	-	4,285	-	233,418	1,123

1991 FINANCIAL INFORMATION RETURN

Municipality

Dresden T

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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1991.

		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	163	450,200	4,275	-	454,475	436,253	14,353	6,950	-	457,556	3,244
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	753	24,944	539	-	25,483	24,255	314	838	-	25,407	677
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	429	342,328	3,218	-	345,546	328,377	11,283	5,232	-	344,892	1,083
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	659	26,512	578	-	27,090	26,048	247	900	-	27,195	764
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	1,146	843,984	8,610	-	852,594	814,933	26,197	13,920	-	855,050	3,602

1991 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF RESERVES AND RESERVE FUNDS

Dresden T

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For the year ended December 31, 1991.

		1 \$
Balance at the beginning of the year	1	195,012
Revenues		
Contributions from revenue fund	2	75,386
Contributions from capital fund	3	-
Lot levies and subdivider contributions	60	-
Recreational land (the Planning Act)	61	-
Investment income - from own funds	5	-
- other	6	3,738
--	9	-
--	10	-
--	11	-
--	12	-
Total revenue	13	79,124
Expenditures		
Transferred to capital fund	14	37,873
Transferred to revenue fund	15	6,000
Charges for long term liabilities - principal and interest	16	-
--	63	-
--	20	-
--	21	-
Total expenditure	22	43,873
Balance at the end of the year for:		
Reserves	23	170,384
Reserve Funds	24	59,879
Total	25	230,263
Analysed as follows:		
Working funds	26	117,464
Contingencies	27	-
Ministry of the Environment funds for renewals, etc		
- sewer	28	-
- water	29	3,498
Replacement of equipment	30	60,584
Sick leave	31	37,630
Insurance	32	-
Workers' compensation	33	-
Capital expenditure - general administration	34	-
- roads	35	-
- sanitary and storm sewers	36	-
- parks and recreation	64	-
- library	65	-
- other cultural	66	-
- water	38	-
- transit	39	-
- housing	40	-
- industrial development	41	-
- other and unspecified	42	-
Lot levies and subdivider contributions	44	-
Recreational land (the Planning Act)	46	3,000
Parking revenues	45	-
Debenture repayment	47	-
Exchange rate stabilization	48	-
Waterworks current purposes	49	-
Transit current purposes	50	-
Library current purposes	51	-
Vacation Pay - Council	52	8,087
Waste Site	53	-
Police Commission	54	-
Municipal Election	55	-
Business Improvement Area	56	-
--	57	-
Total	58	230,263

1991 FINANCIAL INFORMATION RETURN

Municipality

Dresden T

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ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1991.

		1 \$	2 \$
ASSETS			
Current assets			
Cash	1	148,196	200
Accounts receivable			
Canada	2	38,688	
Ontario	3	348,390	
Region or county	4	5,335	
Other municipalities	5	4,555	
School Boards	6	841	portion of taxes
Waterworks	7	10,829	receivable for
Other (including unorganized areas)	8	246,508	business taxes
Taxes receivable			
Current year's levies	9	221,285	25,458
Previous year's levies	10	49,851	2,994
Prior year's levies	11	56,712	6,596
Penalties and interest	12	47,989	4,744
Less allowance for uncollectables (negative)	13	- 5,000	- 5,000
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	12,819	portion of line 20
Capital outlay to be recovered in future years	19	338,843	for tax sale / tax
Other long term assets	20	-	registration
Total	21	1,525,841	

1991 FINANCIAL INFORMATION RETURN

Municipality

Dresden T

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ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1991.

LIABILITIES						
Current Liabilities						portion of loans not from chartered banks
Temporary loans - current purposes	22	178,000				-
- capital - Ontario	23	-				
- Canada	24	-				
- Other	25	-				
Accounts payable and accrued liabilities						
Canada	26	22,386				
Ontario	27	102,799				
Region or county	28	461				
Other municipalities	29	248,888				
School Boards	30	-				
Trade accounts payable	31	-				
Other	32	219,017				
Other current liabilities	33	-				
Net long term liabilities						
Recoverable from the Consolidated Revenue Fund						
- general tax rates	34	162,817				
- special area rates and special charges	35	-				
- benefitting landowners	36	-				
- user rates (consolidated entities)	37	176,026				
Recoverable from Reserve Funds	38	-				
Recoverable from unconsolidated entities	39	-				
Less: Own holdings (negative)	40	-				
Reserves and reserve funds	41	230,263				
Accumulated net revenue (deficit)						
General revenue	42	110,239				
Special charges and special areas (specify)						
--	43	18,096				
--	44	-				
--	45	-				
--	46	-				
Consolidated local boards (specify)						
Transit operations	47	-				
Water operations	48	66,556				
Libraries	49	-				
Cemetaries	50	-				
Recreation, community centres and arenas	51	6,157				
--	52	-				
--	53	-				
--	54	1,277				
--	55	9,981				
Region or county	56	1,123				
School boards	57	3,602				
Unexpended capital financing / (unfinanced capital outlay)	58	16,659				
Total	59	1,525,841				

1991 FINANCIAL INFORMATION RETURN

Municipality

Dresden T

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STATISTICAL DATA

For the year ended December 31, 1991.

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

		continuous full time employees December 31	
		1	2
		\$	\$
2. Total expenditures during the year on:			
Wages and salaries	14	486,301	100,005
Employee benefits	15	81,089	4,966

		1
		\$
3. Reductions of tax roll during the year (lower tier municipalities only)		
Cash collections: Current year's tax	16	1,770,480
Previous years' tax	17	84,669
Penalties and interest	18	16,513
Subtotal	19	1,871,662
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		
- recoverable from general municipal revenues	24	25,120
- recoverable from general municipal revenues	25	19,567
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	1,916,349
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 1991 (lower tier municipalities only)		
Interim billings: Number of installments	31	1
Due date of first installment (YYYYMMDD)	32	19910328
Due date of last installment (YYYYMMDD)	33	0
Final billings: Number of installments	34	3
Due date of first installment (YYYYMMDD)	35	19910628
Due date of last installment (YYYYMMDD)	36	19911129
		\$
Supplementary taxes levied with 1994 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 1992	58	-	-	-	-
in 1993	59	-	-	-	-
in 1994	60	-	-	-	-
in 1995	61	-	-	-	-
in 1996	62	-	-	-	-
Total	63	-	-	-	-

1991 FINANCIAL INFORMATION RETURN

Municipality

Dresden T

12
17

STATISTICAL DATA

For the year ended December 31, 1991.

		balance of fund		loans outstanding	
		1	2	1	2
		\$	\$	\$	\$
6.	Ontario Home Renewal Plan trust fund at year end	82	45,952		5,923
7. Analysis of direct water and sewer billings as at December 31					
		number of residential units	1991 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
Water					
In this municipality		39	1,018	206,830	206,239
In other municipalities (specify municipality)					
--		40	-	-	-
--		41	-	-	-
--		42	-	-	-
--		43	-	-	-
--		64	-	-	-
		number of residential units	1991 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
Sewer					
In this municipality		44	964	238,064	116,464
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, 1991		67	-	-	-
Approved in 1991		68	-	-	-
Financed in 1991		69	-	-	-
No long term financing necessary		70	-	-	-
Approved but not financed as at December 31, 1991		71	-	-	-
Applications submitted but not approved as at December 31, 1991		72	-	-	-
12. Forecast of total revenue fund expenditures					
		1992	1993	1994	1995
		1	2	3	4
		\$	\$	\$	\$
		73	-	-	-