

1988 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 37058

MUNICIPALITY OF: Rochester Tp

1988 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1988.

Municipality

Rochester Tp

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		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	2,608,156	253,164	1,670,520	684,472
Direct water billings on ratepayers -- own municipality	2	38,606	-		38,606
-- other municipalities	3	865	-		865
Sewer surcharge on direct water billings -- own municipality	4	-	-		-
-- other municipalities	5	-	-		-
Subtotal	6	2,647,627	253,164	1,670,520	723,943
PAYMENTS IN LIEU OF TAXATION					
Canada	7	2,225	-	-	2,225
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	1,900	-		1,900
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	-	-	-	-
Ontario Hydro	13	13,531	1,449	9,467	2,615
Liquor Control Board of Ontario	14	-	-	-	-
Other	15	-	-	-	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	17,656	1,449	9,467	6,740
ONTARIO UNCONDITIONAL GRANTS					
Per Household General	19	45,330	-	-	45,330
Per Household Police	20	-	-	-	-
Transitional amd special assistance	22	-	-	-	-
Resource Equalization	23	-	-	-	-
General Support	24	58,202	-	-	58,202
Northern Special Support	25	-	-	-	-
Apportionment Guarantee	26	-	-	-	-
Revenue Guarantee	27	13,239	-	-	13,239
Subtotal	28	116,771	-	-	116,771
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	134,226			134,226
Canada specific grants	30	1,888			1,888
Other municipalities - grants and fees	31	4,853			4,853
Fees and service charges	32	294,244			294,244
Subtotal	33	435,211			435,211
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	-	-	-	-
Fines	37	-			-
Penalties and interest on taxes	38	35,355			35,355
Investment income - from own funds	39	17,275			17,275
- other	40	-			-
Sales of publications, equipment, etc	42	1,563			1,563
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	-			-
Contributions from non-consolidated entities	45	-			-
--	46	-			-
--	47	24,670			24,670
--	48	-			-
Sale of Land	49	-			-
Subtotal	50	78,863	-	-	78,863
TOTAL REVENUE	51	3,296,128	254,613	1,679,987	1,361,528

For the year ended December 31, 1988.

Rochester Tp

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[illegible]

For the year ended December 31, 1988.

Rochester Tp

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II. Upper tier purposes

ANALYSIS OF TAXATION

For the year ended December 31, 1988.

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	3,425,556	121,471	36,960	117.171000	137.848000	401,375	16,745	5,095	6,015	1,474	478	431,182
Separate consolidated													
Total all school board taxation	0						1,466,674	159,008	20,054	18,414	4,636	1,734	1,670,520

For the year ended December 31, 1988.

This Schedule Not Required For This Municipality

[illegible]

For the year ended December 31, 1988.

This Schedule Not Required For This Municipality

[illegible]

1988 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1988.

Municipality
Rochester Tp

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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	-	-	-	6,954
Protection to Persons and Property					
Fire	2	-	-	-	2,100
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	9,261
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	11,361
Transportation services					
Roadways	8	107,763	-	-	-
Winter Control	9	9,037	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	116,800	-	-	-
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	5,030
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	5,030
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	-	-	-	-
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	9,047	1,888	-	8,544
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	9,047	1,888	-	8,544
Planning and Development					
Planning and Development	41	319	-	-	9,000
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	8,060	-	4,853	16,192
Tile Drainage and Shoreline Assistance	45	-	-	-	237,163
--	46	-	-	-	-
Subtotal	47	8,379	-	4,853	262,355
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	134,226	1,888	4,853	294,244

1988 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1988.

Municipality	
Rochester Tp	

		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	125,165	-	73,554	217,190	-	2,000	413,909
Protection to Persons and Property								
Fire	2	25,793	-	18,157	47,873	-	-	91,823
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	9,232	-	9,232
Protective inspection and control	5	15,561	-	6,064	-	-	-	21,625
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	41,354	-	24,221	47,873	9,232	-	122,680
Transportation services								
Roadways	8	75,140	-	173,979	130,888	-	-	380,007
Winter Control	9	-	-	18,173	-	-	-	18,173
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	6,979	-	-	-	6,979
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	75,140	-	199,131	130,888	-	-	405,159
Environmental services								
Sanitary Sewer System	16	-	-	-	-	-	-	-
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	9,891	87,711	37,668	220	-	2,000	137,490
Garbage Collection	19	-	-	23,389	-	-	-	23,389
Garbage Disposal	20	-	-	52,708	20,799	-	-	73,507
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	9,891	87,711	113,765	21,019	-	2,000	234,386
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	-	-	-	-	-	-	-
Assitance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	-	-	-	-	-	-	-
Recreation and Cultural Services								
Parks and Recreation	37	11,308	2,230	14,882	12,999	-	-	41,419
Libraries	38	-	-	-	-	-	-	-
Other Cultural	39	-	-	-	-	-	-	-
Subtotal	40	11,308	2,230	14,882	12,999	-	-	41,419
Planning and Development								
Planning and Development	41	3,560	-	14,976	-	-	-	18,536
Commercial and Industrial	42	-	-	-	-	-	-	-
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	62,834	44,805	10,025	-	-	-	117,664
Tile Drainage and Shoreline Assistance	45	-	237,519	-	-	-	-	237,519
--	46	-	-	-	-	-	-	-
Subtotal	47	66,394	282,324	25,001	-	-	-	373,719
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	329,252	372,265	450,554	429,969	9,232	-	1,591,272

1988 FINANCIAL INFORMATION RETURN		
Municipality		5
ANALYSIS OF CAPITAL OPERATION		9
For the year ended December 31, 1988.		
Rochester Tp		
		1 \$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	175,299
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	185,950
Reserves and Reserve Funds	3	70,190
Subtotal	4	256,140
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	148,000
Serial Debentures	13	3,844
Sinking Fund Debentures	14	-
Long Term Bank Loans	15	-
Long Term Reserve Fund Loans	16	-
- -	17	-
Subtotal *	18	151,844
Grants and Loan Forgiveness		
Ontario	20	111,311
Canada	21	-
Other Municipalities	22	3,508
Subtotal	23	114,819
Other Financing		
Prepaid Special Charges	24	7,774
Proceeds From Sale of Land and Other Capital Assets	25	-
Investment Income		
From Own Funds	26	-
Other	27	-
Donations	28	-
--	30	-
--	31	-
Subtotal	32	7,774
Total Sources of Financing	33	530,577
Applications		
Own Expenditures		
Short Term Interest Costs	34	17,434
Other	35	446,753
Subtotal	36	464,187
Transfer of Proceeds From Long Term Liabilities to:		
Other Municipalities	37	-
Unconsolidated Local Boards	38	-
Individuals	39	148,000
Subtotal	40	148,000
Transfers to Reserves, Reserve Funds and the Revenue Fund	41	-
Total Applications	42	612,187
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	256,909
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	102,909
- Proceeds From Long Term Liabilities	46	154,000
- Transfers From Reserves and Reserve Funds	47	-
- -	48	-
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	256,909
* - 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

Rochester Tp

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	107,380
Protection to Persons and Property					
Fire	2	-	-	-	27,873
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	27,873
Transportation services					
Roadways	8	111,311	-	-	221,596
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	111,311	-	-	221,596
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	-
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	-	-	-	-
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	9,999
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	9,999
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	3,508	97,339
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	-	-	3,508	97,339
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	111,311	-	3,508	464,187

1988 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1988.

Municipality

Rochester Tp

		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	3,844	
Winter Control	9	-	
Transit	10	-	
Parking	11	-	
Street Lighting	12	-	
Air Transportation	13	-	
--	14	-	
	Subtotal 15	3,844	
Environmental services			
Sanitary Sewer System	16	-	
Storm Sewer System	17	-	
Waterworks System	18	370,879	
Garbage Collection	19	-	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
	Subtotal 23	370,879	
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	-	
Assitance to Children	33	-	
Day Nurseries	34	-	
--	35	-	
	Subtotal 36	-	
Recreation and Cultural Services			
Parks and Recreation	37	31,220	
Libraries	38	-	
Other Cultural	39	-	
	Subtotal 40	31,220	
Planning and Development			
Planning and Development	41	-	
Commercial and Industrial	42	-	
Residential Development	43	-	
Agriculture and Reforestation	44	85,177	
Tile Drainage and Shoreline Assistance	45	1,101,782	
--	46	-	
	Subtotal 47	1,186,959	
Electricity	48	-	
Gas	49	-	
Telephone	50	-	
	Total 51	1,592,902	

1988 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Rochester Tp

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	1,315,207	
: To Canada and agencies	2	-	
: To other	3	298,177	
	4	1,613,384	
		Subtotal	
Plus: All debt assumed by the municipality from others	5	-	
Less: All debt assumed by others			
:Ontario	6	-	
:Schoolboards	7	-	
:Other municipalities	8	-	
	9	-	
		Subtotal	
Less: Ministry of the Environment debt retirement funds			
- sewer	10	-	
- water	11	20,482	
Own sinking funds (actual balances)			
- general municipal	12	-	
- enterprises and other	13	-	
	14	20,482	
		Subtotal	
		Total	
	15	1,592,902	
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures	16	-	
Installment (serial) debentures	17	1,514,802	
Long term bank loans	18	-	
Lease purchase agreements	19	-	
Mortgages	20	-	
Ministry of the Environment	22	46,880	
--	23	31,220	
--	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	19,813	
		\$	
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	-	
	45	-	
		Total	

Municipality

Rochester Twp

For the year ended December 31, 1988.

6. Ministry of the Environment Provincial Projects							
			accumulated surplus (deficit)	total outstanding capital obligation	debt 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	-	-	-	-		
7. 1988 Debt Charges							
				principal	interest		
				1 \$	2 \$		
Recovered from the consolidated revenue fund							
- general tax rates *	50	2,230	-				
- special are rates and special charges	51	-	-				
- benefitting landowners	52	214,684	138,996				
- user rates (consolidated entities)	53	2,767	13,588				
Recovered from reserve funds	54	-	-				
Recovered from unconsolidated entities							
- hydro	55	-	-				
- gas and telephone	57	-	-				
--	56	-	-				
--	58	-	-				
--	59	-	-				
Total	78	219,681	152,584				
8. Future principal and interest payments on EXISTING net debt							
		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 \$
1989	60	218,461	137,289	-	-	-	-
1990	61	219,385	118,085	-	-	-	-
1991	62	195,809	98,458	-	-	-	-
1992	63	184,180	80,827	-	-	-	-
1993	64	162,440	64,234	-	-	-	-
1994-1998	65	543,376	131,525	-	-	-	-
1999 onwards	79	69,251	11,554	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	1,592,902	641,972	-	-	-	-
* Includes interest to earned on Ministry of the Environment debt retirement funds							
9. Future principal payments on EXPECTED NEW debt							
						1 \$	
1989	72	22,000					
1990	73	23,000					
1991	74	124,000					
1992	75	125,000					
1993	76	126,000					
Total	77	420,000					
10. Other notes (attach supporting schedules as required)							

1988 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Rochester Tp

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		212,008	3,700	215,708							
Special pupose requisitions												
Water rate	2		-	-	-							
Transit rate	3		-	-	-							
Sewer rate	4		-	-	-							
Library rate	5		40,103	-	40,103							
Road rate	6		-	-	-							
--	7		-	-	-							
--	8		-	-	-							
Payments in lieu of taxes	9		-	-	-							
Telephone and telegraph taxation	10		-	-	-							
Subtotal levied by mill rate -- general	11	2,617	252,111	3,700	255,811	245,732	7,432	-	1,449	-	254,613	1,419
Special purpose requisitions												
Water	12		-	-	-							
Transit	13		-	-	-							
Sewer	14		-	-	-							
Library	15		-	-	-							
--	16		-	-	-							
--	17		-	-	-							
Subtotal levied by mill rate -- special areas	18	-	-	-	-	-	-	-	-	-	-	-
Speical charges												
Direct water billings	19	-	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	20	-	-	-	-	-	-	-	-	-	-	-
Total region or county	21	-	-	-	-	-	-	-	-	-	-	-
	22	2,617	252,111	3,700	255,811	245,732	7,432	-	1,449	-	254,613	1,419

1988 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Rochester Tp

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	244	386,358	3,666	-	390,024	365,097	19,281	5,285	-	389,663	-	117
	--	31	-	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)	--	40	210	544,516	10,250	-	554,766	554,765	-	30	-	554,795	-	239
	--	41	-	-	-	-	-	-	-	-	-	-	-	-
	--	42	-	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)	--	50	2,751	304,245	2,901	-	307,146	285,320	14,875	4,130	-	304,325	-	70
	--	51	-	-	-	-	-	-	-	-	-	-	-	-
	Secondary separate (specify)	--	70	-	423,215	7,967	-	431,182	431,182	-	22	-	431,204	-
--		71	-	-	-	-	-	-	-	-	-	-	-	-
--		72	-	-	-	-	-	-	-	-	-	-	-	-
Total school boards		36	3,205	1,658,334	24,784	-	1,683,118	1,636,364	34,156	9,467	-	1,679,987	-	74

1988 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1988.

Municipality

Rochester Tp

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15

		1	\$
Balance at the beginning of the year	1	272,664	
Revenues			
Contributions from revenue fund	2	244,019	
Contributions from capital fund	3	-	
Lot levies and subdivider contributions	60	1,050	
Recreational land (the Planning Act)	61	-	
Investment income - from own funds	5	-	
- other	6	-	
--	9	3,820	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	248,889	
Expenditures			
Transferred to capital fund	14	70,190	
Transferred to revenue fund	15	-	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	70,190	
Balance at end of year for:			
Reserves	23	451,363	
Reserve Funds	24	-	
Total	25	451,363	
Analysed as follows:			
Working funds	26	180,663	
Contingencies	27	-	
Ministry of the Environment funds for renewals, etc			
- sewer	28	-	
- water	29	41,233	
Replacement of equipment	30	-	
Sick leave	31	-	
Insurance	32	-	
Workers' compensation	33	-	
Capital expenditure - general administration	34	37,810	
- roads	35	60,000	
- sanitary and storm sewers	36	-	
- parks and recreation	64	3,000	
- library	65	-	
- other cultural	66	-	
- water	38	-	
- transit	39	-	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	75,000	
Lot levies and subdivider contributions	44	2,050	
Recreational land (the Planning Act)	46	-	
Parking revenues	45	-	
Debenture repayment	47	-	
Exchange rate stabilization	48	-	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	-	
--	52	4,163	
--	53	47,444	
--	54	-	
--	55	-	
--	56	-	
--	57		
Total	58	451,363	

1988 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Rochester Tp

11
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For the year ended December 31, 1988.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	29,559	-
Accounts receivable			
Canada	2	-	
Ontario	3	141,256	
Region or county	4	2,799	
Other municipalities	5	47,175	
School Boards	6	-	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	11,016	business taxes
Taxes receivable			
Current year's levies	9	214,989	6,184
Previous year's levies	10	48,486	580
Prior year's levies	11	15,233	288
Penalties and interest	12	23,976	463
Less allowance for uncollectables (negative)	13	- 15,000	- 2,000
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	-	portion of line 20
Capital outlay to be recovered in future years	19	1,592,902	for tax sale / tax
Other long term assets	20	46,771	registration
	21	2,159,162	-
Total			

1988 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Rochester Tp

For the year ended December 31, 1988.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	-	-	-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	222,855		
Accounts payable and accrued liabilities				
Canada	26	-		
Ontario	27	-		
Region or county	28	995		
Other municipalities	29	104		
School Boards	30	-		
Trade accounts payable	31	-		
Other	32	159,861		
Other current liabilities	33	-		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	31,220		
- special area rates and special charges	35	-		
- benefitting landowners	36	1,514,802		
- user rates (consolidated entities)	37	46,880		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	-		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	451,363		
Accumulated net revenue (deficit)				
General revenue	42	- 229,467		
Special charges and special areas (specify)				
--	43	78,817		
--	44	- 53,590		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	190,738		
Libraries	49	-		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	-		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	1,419		
School boards	57	74		
Unexpended capital financing / (unfinanced capital outlay)	58	- 256,909		
Total	59	2,159,162		

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

		continuous full time employees December 31		other	
		1		2	
		\$		\$	
2. Total expenditures during the year on:	14	204,935		89,924	
Wages and salaries					
Employee benefits	15	30,863		3,530	

		1	
		\$	
3. Reductions of tax roll during the year (lower tier municipalities only)			
Cash collections:	Current year's tax	16	2,624,286
	Previous years' tax	17	134,197
	Penalties and interest	18	26,442
		19	2,784,925
	Subtotal	20	-
Discounts allowed		21	
Tax adjustments under section 362 and 363 of the Municipal Act		22	-
- amounts added to the roll (negative)		23	-
- amounts written off		24	
Tax adjustments under sections 465, 495 and 496 of the Municipal Act		25	4,682
- recoverable from upper tier and school boards		26	1,175
		27	-
- recoverable from general municipal revenues		28	-
Transfers to tax sale and tax registration accounts		29	-
The Municipal Elderly Residents' Assistance Act - reductions		30	-
- refunds		31	-
Other (specify)		32	-
	Total reductions	33	2,790,782
Amounts added to the tax roll for collection purposes only		34	239,358
Business taxes written off under subsection 495(1) of the Municipal Act		35	-

		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	19880915	
Due date of last installment (YYYYMMDD)	36	19881115	
		\$	
Supplementary taxes levied with1990 due date	37	-	

5. Projected capital expenditures and long term financing requirements as at December 31		long term financing requirements			
		gross expenditures	approved by the O.M.B. or Concil	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	691,000	306,000	-	70,000
in 1990	59	1,037,000	850,000	-	70,000
in 1991	60	307,000	-	-	70,000
in 1992	61	177,000	-	-	70,000
in 1993	62	177,000	-	-	70,000
Total	63	2,389,000	1,156,000	-	350,000

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	-	-			
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	237	37,254	1,352		
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	-				
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	347,100	566,813	-	913,913	
Approved in 1988					68	-	60,423	-	60,423	
Financed in 1988					69	148,000	3,844	-	151,844	
No long term financing necessary					70	-	7,930	-	7,930	
Approved but not financed as at December 31, 1988					71	199,100	615,462	-	814,562	
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					1,400,000	1,450,000	1,500,000	1,550,000	1,600,000	