

# 1989 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 37058

MUNICIPALITY OF: Rochester Tp

1989 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1989.

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	2,753,111	261,933	1,774,421	716,757
Direct water billings on ratepayers					
-- own municipality	2	37,285	-		37,285
-- other municipalities	3	804	-		804
Sewer surcharge on direct water billings					
-- own municipality	4	-	-		-
-- other municipalities	5	-	-		-
Subtotal	6	2,791,200	261,933	1,774,421	754,846
PAYMENTS IN LIEU OF TAXATION					
Canada	7	2,448	-	-	2,448
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	2,052	-		2,052
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	-	-	-	-
Ontario Hydro	13	14,079	1,476	9,689	2,914
Liquor Control Board of Ontario	14	-	-	-	-
Other	15	-	-	-	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	18,579	1,476	9,689	7,414
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	116,771	-	-	116,771
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	159,481			159,481
Canada specific grants	30	3,841			3,841
Other municipalities - grants and fees	31	2,194			2,194
Fees and service charges	32	299,296			299,296
Subtotal	33	464,812			464,812
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	-	-	-	-
Fines	37	-			-
Penalties and interest on taxes	38	37,015			37,015
Investment income - from own funds	39	27,966			27,966
- other	40	-			-
Sales of publications, equipment, etc	42	2,512			2,512
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	130,100			130,100
Contributions from non-consolidated entities	45	-			-
--	46	13,477			13,477
--	47	-			-
--	48	-			-
Sale of Land	49	-			-
Subtotal	50	211,070	-	-	211,070
TOTAL REVENUE	51	3,602,432	263,409	1,784,110	1,554,913

*For the year ended December 31, 1989.*

Rochester Tp

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[illegible]

*For the year ended December 31, 1989.*

## Rochester Tp

**2LT - OP**

## II. Upper tier purposes

[illegible]

*For the year ended December 31, 1989.*

## Rochester Tp

2LT - OP  
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### III. School board purposes

[illegible][illegible][illegible][illegible]

ANALYSIS OF TAXATION

For the year ended December 31, 1989.

		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	3,478,325	121,836	37,085	145.421000	171.084000	505,821	20,844	6,345	3,949	-	-	536,959
Separate consolidated													
Total all school board taxation	0						1,576,246	165,787	20,719	11,669	-	-	1,774,421

*For the year ended December 31, 1989.*

## This Schedule Not Required For This Municipality

[illegible]

*For the year ended December 31, 1989.*

## This Schedule Not Required For This Municipality

[illegible]



1989 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE  
FOR SPECIFIC FUNCTION

For the year ended December 31, 1989.

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	1,866	-	-	7,268
Protection to Persons and Property					
Fire	2	-	-	-	3,550
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	12,298
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	15,848
Transportation services					
Roadways	8	120,295	-	-	-
Winter Control	9	8,105	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	128,400	-	-	-
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	5,243
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	5,243
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	6,000	3,841	-	8,558
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	6,000	3,841	-	8,558
Planning and Development					
Planning and Development	41	-	-	-	16,500
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	1,736
Agriculture and Reforestation	44	23,215	-	2,194	1,259
Tile Drainage and Shoreline Assistance	45	-	-	-	242,884
--	46	-	-	-	-
Subtotal	47	23,215	-	2,194	262,379
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	159,481	3,841	2,194	299,296

1989 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1989.

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	143,030	-	91,358	41,540	-	6,500	282,428
Protection to Persons and Property								
Fire	2	25,920	-	21,451	19,474	-	-	66,845
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	7,347	-	7,347
Protective inspection and control	5	25,163	-	3,663	-	-	-	28,826
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	51,083	-	25,114	19,474	7,347	-	103,018
Transportation services								
Roadways	8	78,601	1,027	175,234	6,023	-	-	260,885
Winter Control	9	-	-	16,527	-	-	-	16,527
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	9,327	-	-	-	9,327
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	78,601	1,027	201,088	6,023	-	-	286,739
Environmental services								
Sanitary Sewer System	16	-	-	-	-	-	-	-
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	15,098	82,961	32,729	138	-	6,500	124,426
Garbage Collection	19	-	-	38,896	-	-	-	38,896
Garbage Disposal	20	-	-	66,886	-	-	-	66,886
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	15,098	82,961	138,511	138	-	6,500	230,208
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	9,576	2,230	17,545	-	5,509	-	34,860
Libraries	38	-	-	-	-	-	-	-
Other Cultural	39	-	-	-	-	-	-	-
Subtotal	40	9,576	2,230	17,545	-	5,509	-	34,860
Planning and Development								
Planning and Development	41	5,190	-	2,738	-	-	-	7,928
Commercial and Industrial	42	-	-	-	-	-	-	-
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	68,501	39,938	3,977	2,968	-	-	115,384
Tile Drainage and Shoreline Assistance	45	-	242,884	-	-	-	-	242,884
--	46	-	-	-	-	-	-	-
Subtotal	47	73,691	282,822	6,715	2,968	-	-	366,196
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	371,079	369,040	480,331	70,143	12,856	-	1,303,449

1989 FINANCIAL INFORMATION RETURN		
Municipality		5
ANALYSIS OF CAPITAL OPERATION		9
For the year ended December 31, 1989.		
Rochester Tp		
		1
		\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	256,909
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	70,005
Reserves and Reserve Funds	3	97,810
Subtotal	4	167,815
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	80,200
Serial Debentures	13	27,434
Sinking Fund Debentures	14	-
Long Term Bank Loans	15	-
Long Term Reserve Fund Loans	16	-
- -	17	-
Subtotal *	18	107,634
Grants and Loan Forgiveness		
Ontario	20	74,334
Canada	21	-
Other Municipalities	22	2,776
Subtotal	23	77,110
Other Financing		
Prepaid Special Charges	24	33,185
Proceeds From Sale of Land and Other Capital Assets	25	-
Investment Income		
From Own Funds	26	-
Other	27	-
Donations	28	-
--	30	-
--	31	-
Subtotal	32	33,185
Total Sources of Financing	33	385,744
Applications		
Own Expenditures		
Short Term Interest Costs	34	32,406
Other	35	279,237
Subtotal	36	311,643
Transfer of Proceeds From Long Term Liabilities to:		
Other Municipalities	37	-
Unconsolidated Local Boards	38	-
Individuals	39	80,200
Subtotal	40	80,200
Transfers to Reserves, Reserve Funds and the Revenue Fund	41	-
Total Applications	42	391,843
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	263,009
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	105,009
- Proceeds From Long Term Liabilities	46	158,000
- Transfers From Reserves and Reserve Funds	47	-
- -	48	-
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	263,009
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-

1989 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1989.

Municipality

Rochester Tp

		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	79,349
Protection to Persons and Property					
Fire	2	-	-	-	19,474
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	19,474
Transportation services					
Roadways	8	60,000	-	-	121,244
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	60,000	-	-	121,244
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	-	-	-	-
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	14,334	-	2,776	91,576
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	14,334	-	2,776	91,576
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	74,334	-	2,776	311,643

1989 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM  
LIABILITIES BY FUNCTION

For the year ended December 31, 1989.

Municipality

Rochester Tp
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		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	3,220	
Winter Control	9	-	
Transit	10	-	
Parking	11	-	
Street Lighting	12	-	
Air Transportation	13	-	
--	14	-	
	Subtotal	15	3,220
Environmental services			
Sanitary Sewer System	16	-	
Storm Sewer System	17	-	
Waterworks System	18	327,555	
Garbage Collection	19	-	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
	Subtotal	23	327,555
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	28,990	
Libraries	38	-	
Other Cultural	39	-	
	Subtotal	40	28,990
Planning and Development			
Planning and Development	41	-	
Commercial and Industrial	42	-	
Residential Development	43	-	
Agriculture and Reforestation	44	81,438	
Tile Drainage and Shoreline Assistance	45	1,027,900	
--	46	-	
	Subtotal	47	1,109,338
Electricity	48	-	
Gas	49	-	
Telephone	50	-	
	Total	51	1,469,103

1989 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

Rochester Tp

For the year ended December 31, 1989.

		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	1,218,494	
: To Canada and agencies	2	-	
: To other	3	273,438	
	4	1,491,932	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	22,829	
Own sinking funds (actual balances)			
- general municipal	12	-	
- enterprises and other	13	-	
	14	22,829	Subtotal
	15	1,469,103	Total
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures	16	-	
Installment (serial) debentures	17	1,396,558	
Long term bank loans	18	-	
Lease purchase agreements	19	-	
Mortgages	20	-	
Ministry of the Environment	22	43,555	
--	23	28,990	
--	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	684	
			\$
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 Tp

*For the year ended December 31, 1989.*

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. 1989 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	225,878	133,155				
- user rates (consolidated entities)	53	3,325	4,452				
Recovered from reserve funds	54	-	-				
Recovered from unconsolidated entities							
- hydro	55	-	-				
- gas and telephone	57	-	-				
--	56	-	-				
--	58	-	-				
--	59	-	-				
Total	78	231,433	137,607				
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
		\$	\$	\$	\$	\$	\$
1990	60	225,669	126,666	-	-	-	-
1991	61	203,577	106,352	-	-	-	-
1992	62	193,470	88,008	-	-	-	-
1993	63	175,220	70,293	-	-	-	-
1994	64	166,711	54,705	-	-	-	-
1995-1999	65	462,311	123,522	-	-	-	-
2000 onwards	79	42,145	7,247	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	1,469,103	576,793	-	-	-	-
* Includes interest to earned on Ministry of the Environment debt retirement funds							
9. Future principal payments on EXPECTED NEW debt							
						1	
						\$	
1990	72					23,000	
1991	73					24,000	
1992	74					125,000	
1993	75					126,000	
1994	76					127,000	
Total	77					425,000	
10. Other notes (attach supporting schedules as required)							

1989 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Rochester Tp

For the year ended December 31, 1989.

		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		222,465	1,696	224,161							
Special pupose requisitions												
Water rate	2		-	-	-							
Transit rate	3		-	-	-							
Sewer rate	4		-	-	-							
Library rate	5		39,613	-	39,613							
Road rate	6		-	-	-							
--	7		-	-	-							
--	8		-	-	-							
Payments in lieu of taxes	9		-	-	-							
Telephone and telegraph taxation	10		-	-	-							
Subtotal levied by mill rate -- general	11	1,419	262,078	1,696	263,774	254,142	7,791	-	1,476	-	263,409	1,054
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	-	-	-	-	-	-	-	-	-	-	-
	21	-	-	-	-	-	-	-	-	-	-	-
Total region or county	22	1,419	262,078	1,696	263,774	254,142	7,791	-	1,476	-	263,409	1,054



## 1989 FINANCIAL INFORMATION RETURN

Municipality

Rochester Tp

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## CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

*For the year ended December 31, 1989.*

		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
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>SCHOOL BOARDS</b>												
Elementary Public (specify)												
--	30	- 117	398,243	2,143	-	400,386	375,402	18,927	5,259	-	399,588	- 915
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	239	512,172	3,794	-	515,966	515,937	-	26	-	515,963	236
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	- 70	330,387	1,783	-	332,170	312,403	14,793	4,376	-	331,572	- 668
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	22	533,032	3,949	-	536,981	536,959	-	28	-	536,987	28
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	74	1,773,834	11,669	-	1,785,503	1,740,701	33,720	9,689	-	1,784,110	- 1,319

1989 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES  
AND RESERVE FUNDS

For the year ended December 31, 1989.

Municipality

Rochester Tp

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		1	
		\$	
Balance at the beginning of the year	1	451,363	
Revenues			
Contributions from revenue fund	2	138	
Contributions from capital fund	3	-	
Lot levies and subdivider contributions	60	2,650	
Recreational land (the Planning Act)	61	-	
Investment income - from own funds	5	-	
- other	6	-	
--	9	816	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	3,604	
Expenditures			
Transferred to capital fund	14	97,810	
Transferred to revenue fund	15	130,100	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	227,910	
Balance at the end of the year for:			
Reserves	23	227,057	
Reserve Funds	24	-	
Total	25	227,057	
Analysed as follows:			
Working funds	26	55,663	
Contingencies	27	-	
Ministry of the Environment funds for renewals, etc			
- sewer	28	-	
- water	29	42,186	
Replacement of equipment	30	-	
Sick leave	31	-	
Insurance	32	-	
Workmens' 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	79,164	
Lot levies and subdivider contributions	44	2,600	
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	47,444	
--	53	-	
--	54	-	
--	55	-	
--	56	-	
--	57		
Total	58	227,057	

1989 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Rochester Tp
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For the year ended December 31, 1989.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	96,972	-
Accounts receivable			
Canada	2	2,448	
Ontario	3	58,864	
Region or county	4	2,453	
Other municipalities	5	30,650	
School Boards	6	361	portion of taxes
Waterworks	7	39,117	receivable for
Other (including unorganized areas)	8	6,860	business taxes
Taxes receivable			
Current year's levies	9	170,872	-
Previous year's levies	10	23,912	-
Prior year's levies	11	20,706	-
Penalties and interest	12	17,491	-
Less allowance for uncollectables (negative)	13	- 15,000	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	45,020	portion of line 20
Capital outlay to be recovered in future years	19	1,469,103	for tax sale / tax registration
Other long term assets	20	41,887	41,887
	21	2,011,716	
Total			

1989 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Rochester Tp
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For the year ended December 31, 1989.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	-		-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	236,719		
Accounts payable and accrued liabilities				
Canada	26	-		
Ontario	27	-		
Region or county	28	13,870		
Other municipalities	29	-		
School Boards	30	-		
Trade accounts payable	31	90,279		
Other	32	-		
Other current liabilities	33	-		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	28,990		
- special area rates and special charges	35	-		
- benefitting landowners	36	1,396,558		
- user rates (consolidated entities)	37	43,555		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	-		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	227,057		
Accumulated net revenue (deficit)				
General revenue	42	6,704		
Special charges and special areas (specify)				
--	43	67,766		
--	44	80,272		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	218,752		
Libraries	49	-		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	-		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	1,054		
School boards	57	1,319		
Unexpended capital financing / (unfinanced capital outlay)	58	263,009		
Total	59	2,011,716		

		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			
2. Total expenditures during the year on:		1 \$	2 \$		
Wages and salaries	14	232,460	99,626		
Employee benefits	15	35,094	3,899		
		1 \$			
3. Reductions of tax roll during the year (lower tier municipalities only)					
Cash collections: Current year's tax	16	2,727,872			
Previous years' tax	17	237,339			
Penalties and interest	18	38,073			
Subtotal	19	3,003,284			
Discounts allowed	20	-			
Tax adjustments under section 362 and 363 of the Municipal Act	22				
- amounts added to the roll (negative)		-			
- amounts written off	23	-			
Tax adjustments under sections 465, 495 and 496 of the Municipal Act	24				
- recoverable from upper tier and school boards		2,049			
- recoverable from general municipal revenues	25	515			
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	3,005,848			
Amounts added to the tax roll for collection purposes only	30	228,477			
Business taxes written off under subsection 495(1) of the Municipal Act	81	-			
		1			
4. Tax due dates for 1989 (lower tier municipalities only)					
Interim billings: Number of installments	31	2			
Due date of first installment (YYYYMMDD)	32	19890315			
Due date of last installment (YYYYMMDD)	33	19890615			
Final billings: Number of installments	34	2			
Due date of first installment (YYYYMMDD)	35	19890915			
Due date of last installment (YYYYMMDD)	36	19891115			
		\$			
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 1990	58	546,800	306,000	-	70,000
in 1991	59	1,090,000	850,000	-	70,000
in 1992	60	175,000	-	-	70,000
in 1993	61	175,000	-	-	70,000
in 1994	62	175,000	-	-	70,000
Total	63	2,161,800	1,156,000	-	350,000

STATISTICAL DATA

For the year ended December 31, 1989.

		balance of fund		loans outstanding							
		1		2							
		\$		\$							
6. Ontario Home Renewal Plan trust fund at year end		82		80,454		34,324					
7. Analysis of direct water and sewer billings as at December 31											
		number of residential units		1989 billings residential units		all other properties		computer use only			
		1		2		3		4			
				\$		\$					
Water		39		244		35,478		1,807			
In this municipality											
In other municipalities (specify municipality)											
--		40		-		-		-			
--		41		-		-		-			
--		42		-		-		-			
--		43		-		-		-			
--		64		-		-		-			
				number of residential units		1989 billings residential units		all other properties		computer use only	
				1		2		3		4	
						\$		\$			
Sewer		44		-		-		-		-	
In this municipality											
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, 1988		67		199,100		631,014		-		830,114	
Approved in 1989		68		-		-		-		-	
Financed in 1989		69		80,200		27,434		-		107,634	
No long term financing necessary		70		-		43,937		-		43,937	
Approved but not financed as at December 31, 1989		71		118,900		559,643		-		678,543	
Applications submitted but not approved as at Decemeber 31, 1989		72		-		-		-		-	
12. Forecast of total revenue fund expenditures											
		1990		1991		1992		1993		1994	
		1		2		3		4		5	
		\$		\$		\$		\$		\$	
73		1,400,000		1,450,000		1,500,000		1,550,000		1,600,000	