

# 1990 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 37058

MUNICIPALITY OF: Rochester Tp

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1990.

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	3,065,863	313,847	1,926,854	825,162
Direct water billings on ratepayers -- own municipality	2	41,220	-		41,220
-- other municipalities	3	528	-		528
Sewer surcharge on direct water billings -- own municipality	4	-	-		-
-- other municipalities	5	-	-		-
Subtotal	6	3,107,611	313,847	1,926,854	866,910
PAYMENTS IN LIEU OF TAXATION					
Canada	7	2,709	-	-	2,709
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	2,361	-		2,361
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	-	-	-	-
Ontario Hydro	13	15,864	1,748	10,812	3,304
Liquor Control Board of Ontario	14	-	-	-	-
Other	15	-	-	-	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	20,934	1,748	10,812	8,374
ONTARIO UNCONDITIONAL GRANTS					
Per Household General	19	46,620	-	-	46,620
Per Household Police	20	-	-	-	-
Transitional amd special assistance	22	-	-	-	-
Resource Equalization	23	-	-	-	-
General Support	24	56,413	-	-	56,413
Northern Special Support	25	-	-	-	-
Apportionment Guarantee	26	-	-	-	-
Revenue Guarantee	27	13,738	-	-	13,738
Subtotal	28	116,771	-	-	116,771
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	179,097			179,097
Canada specific grants	30	7,858			7,858
Other municipalities - grants and fees	31	30,996			30,996
Fees and service charges	32	285,571			285,571
Subtotal	33	503,522			503,522
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	4,237	-	-	4,237
Fines	37	-			-
Penalties and interest on taxes	38	40,293			40,293
Investment income - from own funds	39	45,744			45,744
- other	40	-			-
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	-			-
Contributions from non-consolidated entities	45	-			-
--	46	-			-
--	47	-			-
--	48	-			-
Sale of Land	49	-			-
Subtotal	50	90,274	-	-	90,274
TOTAL REVENUE	51	3,839,112	315,595	1,937,666	1,585,851

*For the year ended December 31, 1990.*

## Rochester Tp

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[illegible]

*For the year ended December 31, 1990.*

Rochester Tp

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## II. Upper tier purposes

*For the year ended December 31, 1990.*

## 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, 1990.

		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	3,502,387	143,323	36,505	148.858000	175.127000	521,358	25,100	6,393	6,129	12	17	559,009
Separate consolidated													
Total all school board taxation	0						1,711,995	173,236	20,661	18,114	667	2,181	1,926,854

## ANALYSIS OF UPPER TIER LEVIES AND DIRECT CHARGES

*For the year ended December 31, 1990.*

Municipality

## This Schedule Not Required For This Municipality

[illegible]

*For the year ended December 31, 1990.*

## This Schedule Not Required For This Municipality

[illegible]



1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE  
FOR SPECIFIC FUNCTION

For the year ended December 31, 1990.

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	1,491	4,459	-	9,375
Protection to Persons and Property					
Fire	2	550	-	-	-
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	18,929
Emergency measures	6	-	-	-	-
Subtotal	7	550	-	-	18,929
Transportation services					
Roadways	8	113,550	-	-	-
Winter Control	9	8,690	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	122,240	-	-	-
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	1,050
Garbage Collection	19	-	-	-	18
Garbage Disposal	20	-	-	-	11,746
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	12,814
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	3,399	-	7,496
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	6,000	3,399	-	7,496
Planning and Development					
Planning and Development	41	9,050	-	-	12,700
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	39,766	-	30,996	1,085
Tile Drainage and Shoreline Assistance	45	-	-	-	223,172
--	46	-	-	-	-
Subtotal	47	48,816	-	30,996	236,957
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	179,097	7,858	30,996	285,571

1990 FINANCIAL INFORMATION RETURN								
ANALYSIS OF REVENUE FUND EXPENDITURES		Municipality						
		Rochester Tp						
For the year ended December 31, 1990.								
		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	169,050	-	139,799	62,549	-	-	371,398
Protection to Persons and Property								
Fire	2	30,468	-	31,597	24,434	-	-	86,499
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	7,340	-	7,340
Protective inspection and control	5	8,290	-	4,643	-	-	-	12,933
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	38,758	-	36,240	24,434	7,340	-	106,772
Transportation services								
Roadways	8	81,860	1,027	186,320	15,877	-	-	285,084
Winter Control	9	-	-	20,097	-	-	-	20,097
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	8,820	-	-	-	8,820
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	81,860	1,027	215,237	15,877	-	-	314,001
Environmental services								
Sanitary Sewer System	16	-	-	-	-	-	-	-
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	27,058	86,498	64,158	357	-	-	178,071
Garbage Collection	19	-	-	42,098	-	-	-	42,098
Garbage Disposal	20	-	-	57,056	23,241	-	-	80,297
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	27,058	86,498	163,312	23,598	-	-	300,466
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	12,809	2,230	21,432	400	2,226	-	39,097
Libraries	38	-	-	-	-	-	-	-
Other Cultural	39	-	-	-	-	-	-	-
Subtotal	40	12,809	2,230	21,432	400	2,226	-	39,097
Planning and Development								
Planning and Development	41	5,090	-	23,060	-	-	-	28,150
Commercial and Industrial	42	-	-	-	-	-	-	-
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	45,536	40,110	60,790	29,274	-	-	175,710
Tile Drainage and Shoreline Assistance	45	-	224,820	-	-	-	-	224,820
--	46	-	-	-	-	-	-	-
Subtotal	47	50,626	264,930	83,850	29,274	-	-	428,680
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	380,161	354,685	659,870	156,132	9,566	-	1,560,414

1990 FINANCIAL INFORMATION RETURN		
Municipality		5
ANALYSIS OF CAPITAL OPERATION		9
For the year ended December 31, 1990.		
Rochester Tp		
		1
		\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	263,009
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	87,534
Reserves and Reserve Funds	3	75,000
Subtotal	4	162,534
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	33,861
Tile Drainage and Shoreline Property Assistance Programs	12	58,100
Serial Debentures	13	-
Sinking Fund Debentures	14	-
Long Term Bank Loans	15	-
Long Term Reserve Fund Loans	16	-
- -	17	-
Subtotal *	18	91,961
Grants and Loan Forgiveness		
Ontario	20	183,311
Canada	21	-
Other Municipalities	22	1,031
Subtotal	23	184,342
Other Financing		
Prepaid Special Charges	24	29,360
Proceeds From Sale of Land and Other Capital Assets	25	-
Investment Income		
From Own Funds	26	-
Other	27	-
Donations	28	914
--	30	-
--	31	-
Subtotal	32	30,274
Total Sources of Financing	33	469,111
Applications		
Own Expenditures		
Short Term Interest Costs	34	42,605
Other	35	762,411
Subtotal	36	805,016
Transfer of Proceeds From Long Term Liabilities to:		
Other Municipalities	37	-
Unconsolidated Local Boards	38	-
Individuals	39	58,100
Subtotal	40	58,100
Transfers to Reserves, Reserve Funds and the Revenue Fund	41	-
Total Applications	42	863,116
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	657,014
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	478,921
- Proceeds From Long Term Liabilities	46	178,093
- Transfers From Reserves and Reserve Funds	47	-
- -	48	-
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	657,014
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1990.

Municipality

Rochester Tp

		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	17,549
Protection to Persons and Property					
Fire	2	-	-	-	139,138
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	139,138
Transportation services					
Roadways	8	41,210	-	-	86,360
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	41,210	-	-	86,360
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	140,719	-	-	447,935
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	140,719	-	-	447,935
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	-	-	-	400
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	400
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	1,382	-	1,031	113,634
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	1,382	-	1,031	113,634
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	183,311	-	1,031	805,016

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM  
LIABILITIES BY FUNCTION

For the year ended December 31, 1990.

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	2,532	
Winter Control		9	-	
Transit		10	-	
Parking		11	-	
Street Lighting		12	-	
Air Transportation		13	-	
--		14	-	
	Subtotal	15	2,532	
Environmental services				
Sanitary Sewer System		16	-	
Storm Sewer System		17	-	
Waterworks System		18	312,846	
Garbage Collection		19	-	
Garbage Disposal		20	-	
Pollution Control		21	-	
--		22	-	
	Subtotal	23	312,846	
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	26,760	
Libraries		38	-	
Other Cultural		39	-	
	Subtotal	40	26,760	
Planning and Development				
Planning and Development		41	-	
Commercial and Industrial		42	-	
Residential Development		43	-	
Agriculture and Reforestation		44	49,957	
Tile Drainage and Shoreline Assistance		45	922,484	
--		46	-	
	Subtotal	47	972,441	
Electricity		48	-	
Gas		49	-	
Telephone		50	-	
	Total	51	1,314,579	

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

Rochester Tp

For the year ended December 31, 1990.

			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	1,115,969
: To Canada and agencies			2	-
: To other			3	217,958
	Subtotal		4	1,333,927
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	19,348
Own sinking funds (actual balances)				
- general municipal			12	-
- enterprises and other			13	-
	Subtotal		14	19,348
	Total		15	1,314,579
Amount reported in line 15 analyzed as follows:				
Sinking fund debentures			16	-
Installment (serial) debentures			17	1,213,973
Long term bank loans			18	-
Lease purchase agreements			19	-
Mortgages			20	-
Ministry of the Environment			22	73,846
--			23	26,760
--			24	-
				\$
2. Total debt payable in foreign currencies (net of sinking fund holdings)				
U.S. dollars - Canadian dollar equivalent included in line 15 above			25	-
- par value of this amount in U.S. dollars			26	-
Other - Canadian dollar equivalent included in line 15 above			27	-
- par value of this amount in _____			28	-
				\$
3. Interest earned on sinking funds and debt retirement funds during the year				
Own funds			29	-
Ministry of the Environment - sewer			30	-
- water			31	-
				\$
4. Actuarial balance of own sinking funds at year end			32	-
				\$
5. Long term commitments and contingencies at year end				
Total liability for accumulated sick pay credits			33	-
Total liability under OMERS plans				
- initial unfunded			34	-
- actuarial deficiency			35	-
Total liability for own pension funds				
- initial unfunded			36	-
- actuarial deficiency			37	-
Outstanding loans guarantee			38	-
Commitments and liabilities financed from revenue, as approved by the Ontario Municipal Board or Council, as the case may be				
- hospital support			39	-
- university support			40	-
- leases and other agreements			41	-
Other (specify)			42	-
--			43	-
--			44	-
	Total		45	-

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1990.

Rochester Tp
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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. 1990 Debt Charges					
			principal		interest
			1	2	
			\$	\$	
Recovered from the consolidated revenue fund	50	2,230	-	-	
- general tax rates *	51	-	-	-	
- special are rates and special charges	52	220,460	121,171		
- benefitting landowners	53	3,570	7,254		
- user rates (consolidated entities)	54	-	-		
Recovered from reserve funds	55	-	-		
Recovered from unconsolidated entities	56	-	-		
- hydro	57	-	-		
- gas and telephone	58	-	-		
--	59	-	-		
--	59	-	-		
--	59	-	-		
Total	78	226,260	128,425		
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
		1	2	3	4
		\$	\$	\$	\$
1991	60	208,267	113,589	-	-
1992	61	200,715	94,375	-	-
1993	62	184,464	76,675	-	-
1994	63	178,963	61,078	-	-
1995	64	175,278	43,540	-	-
1996-2000	65	359,829	75,158	-	-
2001 onwards	79	7,063	208	-	-
interest to be earned on sinking funds *	69	-	-	-	-
Downtown revitalization program	70	-	-	-	-
Total	71	1,314,579	464,623	-	-
* Includes interest to earned on Ministry of the Environment debt retirement funds					
9. Future principal payments on EXPECTED NEW debt					
				1	
				\$	
1991	72	-			
1992	73	6,500			
1993	74	6,500			
1994	75	6,500			
1995	76	6,500			
Total	77	26,000			
10. Other notes (attach supporting schedules as required)					

1990 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Rochester Tp

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For the year ended December 31, 1990.

		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		267,370	3,389	270,759							
Special pupose requisitions												
Water rate	2		-	-	-							
Transit rate	3		-	-	-							
Sewer rate	4		-	-	-							
Library rate	5		41,265	-	41,265							
Road rate	6		-	-	-							
--	7		-	-	-							
--	8		-	-	-							
Payments in lieu of taxes	9		-	-	-							
Telephone and telegraph taxation	10		-	-	-							
Subtotal levied by mill rate -- general	11	1,054	308,635	3,389	312,024	305,876	7,971	-	1,748	-	315,595	4,625
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	1,054	308,635	3,389	312,024	305,876	7,971	-	1,748	-	315,595	4,625



## 1990 FINANCIAL INFORMATION RETURN

Municipality

Rochester Tp

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## CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

*For the year ended December 31, 1990.*

		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	- 915	437,529	4,656	-	442,185	416,857	17,104	5,757	-	439,718	- 3,382
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	236	549,793	6,105	-	555,898	554,126	1,746	28	-	555,900	238
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	- 668	378,534	4,043	-	382,577	361,962	14,233	4,999	-	381,194	- 2,051
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	28	554,696	6,158	-	560,854	559,009	1,817	28	-	560,854	28
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	- 1,319	1,920,552	20,962	-	1,941,514	1,891,954	34,900	10,812	-	1,937,666	- 5,167

1990 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES  
AND RESERVE FUNDS

For the year ended December 31, 1990.

Municipality

Rochester Tp

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15

		1	
		\$	
Balance at the beginning of the year	1	227,057	
Revenues			
Contributions from revenue fund	2	68,598	
Contributions from capital fund	3	-	
Lot levies and subdivider contributions	60	3,550	
Recreational land (the Planning Act)	61	-	
Investment income - from own funds	5	-	
- other	6	8,808	
--	9	-	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	80,956	
Expenditures			
Transferred to capital fund	14	75,000	
Transferred to revenue fund	15	-	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	75,000	
Balance at the end of the year for:			
Reserves	23	233,013	
Reserve Funds	24	-	
Total	25	233,013	
Analysed as follows:			
Working funds	26	100,663	
Contingencies	27	-	
Ministry of the Environment funds for renewals, etc			
- sewer	28	-	
- water	29	51,352	
Replacement of equipment	30	-	
Sick leave	31	-	
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	74,848	
Lot levies and subdivider contributions	44	6,150	
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	-	
Vacation Pay - Council	52	-	
Waste Site	53	-	
Police Commission	54	-	
Municipal Election	55	-	
Business Improvement Area	56	-	
--	57		
Total	58	233,013	

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Rochester Tp
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For the year ended December 31, 1990.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	19,443	-
Accounts receivable			
Canada	2	2,709	
Ontario	3	93,168	
Region or county	4	8,372	
Other municipalities	5	8,993	
School Boards	6	-	portion of taxes
Waterworks	7	8,480	receivable for
Other (including unorganized areas)	8	-	business taxes
Taxes receivable			
Current year's levies	9	176,034	2,086
Previous year's levies	10	30,824	260
Prior year's levies	11	9,912	419
Penalties and interest	12	16,134	269
Less allowance for uncollectables (negative)	13	- 15,000	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	63,859	portion of line 20 for tax sale / tax registration
Capital outlay to be recovered in future years	19	1,314,579	
Other long term assets	20	51,352	-
Total	21	1,788,859	

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Rochester Tp
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For the year ended December 31, 1990.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	-	-	-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	465,768		
Accounts payable and accrued liabilities				
Canada	26	1,143		
Ontario	27	5,221		
Region or county	28	-		
Other municipalities	29	-		
School Boards	30	-		
Trade accounts payable	31	163,292		
Other	32	-		
Other current liabilities	33	-		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	26,760		
- special area rates and special charges	35	-		
- benefitting landowners	36	1,213,973		
- user rates (consolidated entities)	37	73,846		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	-		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	233,013		
Accumulated net revenue (deficit)				
General revenue	42	- 8,385		
Special charges and special areas (specify)				
--	43	80,855		
--	44	- 37,945		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	228,874		
Libraries	49	-		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	-		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	4,625		
School boards	57	- 5,167		
Unexpended capital financing / (unfinanced capital outlay)	58	- 657,014		
Total	59	1,788,859		

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

		continuous full time employees December 31		other	
2. Total expenditures during the year on:		1 \$		2 \$	
Wages and salaries	14	232,327		99,569	
Employee benefits	15	44,886		3,379	

		1 \$	
3. Reductions of tax roll during the year (lower tier municipalities only)			
Cash collections: Current year's tax	16	2,986,971	
Previous years' tax	17	182,872	
Penalties and interest	18	40,348	
Subtotal	19	3,210,191	
Discounts allowed	20	-	
Tax adjustments under section 362 and 363 of the Municipal Act			
- amounts added to the roll (negative)	22	-	
- amounts written off	23	-	
Tax adjustments under sections 465, 495 and 496 of the Municipal Act			
- recoverable from upper tier and school boards	24	1,873	
- recoverable from general municipal revenues	25	471	
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	3,212,535	
Amounts added to the tax roll for collection purposes only	30	223,172	
Business taxes written off under subsection 495(1) of the Municipal Act	81	-	

		1	
4. Tax due dates for 1990 (lower tier municipalities only)			
Interim billings: Number of installments	31	2	
Due date of first installment (YYYYMMDD)	32	19900315	
Due date of last installment (YYYYMMDD)	33	19900615	
Final billings: Number of installments	34	2	
Due date of first installment (YYYYMMDD)	35	19900915	
Due date of last installment (YYYYMMDD)	36	19901115	
		\$	
Supplementary taxes levied with1994 due date	37	-	

		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 1992	58	37,707	28,280	75,000	137,358
in 1993	59	685,000	550,000	-	170,000
in 1994	60	175,000	-	-	175,000
in 1995	61	175,000	-	-	175,000
in 1996	62	175,000	-	-	175,000
Total	63	1,247,707	578,280	75,000	832,358

STATISTICAL DATA

For the year ended December 31, 1990.

					balance of fund		loans outstanding							
					1		2							
					\$		\$							
6. Ontario Home Renewal Plan trust fund at year end					82		81,999		25,918					
7. Analysis of direct water and sewer billings as at December 31														
					number of residential units		1990 billings residential units		all other properties		computer use only			
					1		2		3		4			
					\$		\$		\$		\$			
Water					39		256		39,745		1,475			
In this municipality														
In other municipalities (specify municipality)														
--					40		-		-		-			
--					41		-		-		-			
--					42		-		-		-			
--					43		-		-		-			
--					64		-		-		-			
					number of residential units		1990 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, 1989					67		118,900		559,644		-			
Approved in 1990					68		-		352,284		-			
Financed in 1990					69		58,100		-		58,100			
No long term financing necessary					70		-		54,761		-			
Approved but not financed as at December 31, 1990					71		60,800		857,167		-			
Applications submitted but not approved as at Decemeber 31, 1990					72		-		-		-			
12. Forecast of total revenue fund expenditures														
					1991		1992		1993		1994		1995	
					1		2		3		4		5	
					\$		\$		\$		\$		\$	
73					1,600,000		1,700,000		1,750,000		1,800,000		1,850,000	