

1991 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 37058

MUNICIPALITY OF: Rochester Tp

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1991.

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	3,181,071	338,889	1,915,843	926,339
Direct water billings on ratepayers -- own municipality	2	61,814	-		61,814
-- other municipalities	3	456	-		456
Sewer surcharge on direct water billings -- own municipality	4	-	-		-
-- other municipalities	5	-	-		-
Subtotal	6	3,243,341	338,889	1,915,843	988,609
PAYMENTS IN LIEU OF TAXATION					
Canada	7	2,750	-	-	2,750
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	2,791	-		2,791
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	-	-	-	-
Ontario Hydro	13	16,302	1,830	10,493	3,979
Liquor Control Board of Ontario	14	-	-	-	-
Other	15	-	-	-	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	21,843	1,830	10,493	9,520
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	122,610	-	-	122,610
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	191,309			191,309
Canada specific grants	30	4,398			4,398
Other municipalities - grants and fees	31	25,344			25,344
Fees and service charges	32	319,493			319,493
Subtotal	33	540,544			540,544
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	3,103	-	-	3,103
Fines	37	-			-
Penalties and interest on taxes	38	39,004			39,004
Investment income - from own funds	39	-			-
- other	40	11,745			11,745
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	53,852	-	-	53,852
TOTAL REVENUE	51	3,982,190	340,719	1,926,336	1,715,135

For the year ended December 31, 1991.

Rochester Tp

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[illegible]

For the year ended December 31, 1991.

Rochester Tp

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II. Upper tier purposes

[illegible]

For the year ended December 31, 1991.

Rochester Tp

2LT - OP

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III. School board purposes

Elementary public

Elementary separate

Secondary public

Public consolidated[illegible]

ANALYSIS OF TAXATION

For the year ended December 31, 1991.

		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	3,606,145	163,814	36,165	147.759000	173.834000	532,840	28,476	6,287	6,993	1,368	435	576,399
Separate consolidated													
Total all school board taxation	0						1,699,348	169,054	19,397	19,699	5,630	2,715	1,915,843

For the year ended December 31, 1991.

This Schedule Not Required For This Municipality

[illegible]

For the year ended December 31, 1991.

This Schedule Not Required For This Municipality

[illegible]

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1991.

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	693	4,398	-	11,445
Protection to Persons and Property					
Fire	2	-	-	-	-
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	19,855
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	19,855
Transportation services					
Roadways	8	158,155	-	-	-
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	158,155	-	-	-
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	4,694
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	11,288
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	15,982
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	6,200	-	-	9,746
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	6,200	-	-	9,746
Planning and Development					
Planning and Development	41	13,567	-	-	5,458
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	12,694	-	25,344	13,681
Tile Drainage and Shoreline Assistance	45	-	-	-	243,326
--	46	-	-	-	-
Subtotal	47	26,261	-	25,344	262,465
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	191,309	4,398	25,344	319,493

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1991.

Municipality

Rochester Tp

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		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	177,909	-	110,786	7,220	-	-	295,915
Protection to Persons and Property								
Fire	2	44,428	-	34,680	50,610	-	-	129,718
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	7,148	-	7,148
Protective inspection and control	5	29,534	-	3,678	-	-	-	33,212
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	73,962	-	38,358	50,610	7,148	-	170,078
Transportation services								
Roadways	8	56,744	1,027	173,816	148,880	-	-	380,467
Winter Control	9	-	-	-	-	-	-	-
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	10,713	-	-	-	10,713
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	56,744	1,027	184,529	148,880	-	-	391,180
Environmental services								
Sanitary Sewer System	16	-	-	-	-	-	-	-
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	14,777	73,338	87,093	308	-	-	175,516
Garbage Collection	19	-	-	49,176	-	-	-	49,176
Garbage Disposal	20	-	-	55,654	11,289	-	-	66,943
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	14,777	73,338	191,923	11,597	-	-	291,635
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	11,599	2,250	22,973	-	6,002	-	42,824
Libraries	38	-	-	-	-	-	-	-
Other Cultural	39	-	-	-	-	-	-	-
Subtotal	40	11,599	2,250	22,973	-	6,002	-	42,824
Planning and Development								
Planning and Development	41	2,870	-	5,553	-	-	-	8,423
Commercial and Industrial	42	-	-	-	-	-	-	-
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	50,131	26,962	53,006	20,324	-	-	150,423
Tile Drainage and Shoreline Assistance	45	-	241,732	-	-	-	-	241,732
--	46	-	-	-	-	-	-	-
Subtotal	47	53,001	268,694	58,559	20,324	-	-	400,578
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	387,992	345,309	607,128	238,631	13,150	-	1,592,210

1991 FINANCIAL INFORMATION RETURN		
	Municipality	
ANALYSIS OF CAPITAL OPERATION	Rochester Tp	5
For the year ended December 31, 1991.		
		1
		\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	657,014
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	227,034
Reserves and Reserve Funds	3	-
Subtotal	4	227,034
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	38,500
Serial Debentures	13	193,195
Sinking Fund Debentures	14	-
Long Term Bank Loans	15	-
Long Term Reserve Fund Loans	16	-
- -	17	-
Subtotal *	18	231,695
Grants and Loan Forgiveness		
Ontario	20	220,661
Canada	21	-
Other Municipalities	22	11,539
Subtotal	23	232,200
Other Financing		
Prepaid Special Charges	24	225,210
Proceeds From Sale of Land and Other Capital Assets	25	-
Investment Income		
From Own Funds	26	-
Other	27	-
Donations	28	-
--	30	-
--	31	-
Subtotal	32	225,210
Total Sources of Financing	33	916,139
Applications		
Own Expenditures		
Short Term Interest Costs	34	33,487
Other	35	509,200
Subtotal	36	542,687
Transfer of Proceeds From Long Term Liabilities to:		
Other Municipalities	37	-
Unconsolidated Local Boards	38	-
Individuals	39	38,500
Subtotal	40	38,500
Transfers to Reserves, Reserve Funds and the Revenue Fund	41	-
Total Applications	42	581,187
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	322,062
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	47,062
- Proceeds From Long Term Liabilities	46	275,000
- Transfers From Reserves and Reserve Funds	47	-
- -	48	-
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	322,062
* - 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

Rochester Tp

		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	7,220
Protection to Persons and Property					
Fire	2	-	-	-	11,820
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	11,820
Transportation services					
Roadways	8	194,595	-	-	343,475
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	194,595	-	-	343,475
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	13,442	-	-	24,677
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	13,442	-	-	24,677
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	12,624	-	11,539	155,495
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	12,624	-	11,539	155,495
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	220,661	-	11,539	542,687

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1991.

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	1,771	
Winter Control	9	-	
Transit	10	-	
Parking	11	-	
Street Lighting	12	-	
Air Transportation	13	-	
--	14	-	
	Subtotal 15	1,771	
Environmental services			
Sanitary Sewer System	16	-	
Storm Sewer System	17	-	
Waterworks System	18	407,526	
Garbage Collection	19	-	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
	Subtotal 23	407,526	
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	24,510	
Libraries	38	-	
Other Cultural	39	-	
	Subtotal 40	24,510	
Planning and Development			
Planning and Development	41	-	
Commercial and Industrial	42	-	
Residential Development	43	-	
Agriculture and Reforestation	44	87,989	
Tile Drainage and Shoreline Assistance	45	793,332	
--	46	-	
	Subtotal 47	881,321	
Electricity	48	-	
Gas	49	-	
Telephone	50	-	
	Total 51	1,315,128	

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Rochester Tp

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	951,281	
: To Canada and agencies	2	-	
: To other	3	387,023	
	4	1,338,304	
Subtotal	5	-	
Plus: All debt assumed by the municipality from others	6	-	
Less: All debt assumed by others	7	-	
:Ontario	8	-	
:Schoolboards	9	-	
:Other municipalities	10	-	
Subtotal	11	-	
Less: Ministry of the Environment debt retirement funds	12	-	
- sewer	13	-	
- water	14	23,176	
Own sinking funds (actual balances)	15	-	
- general municipal	16	-	
- enterprises and other	17	-	
Subtotal	18	23,176	
Total	19	1,315,128	
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures	20	-	
Installment (serial) debentures	21	1,204,671	
Long term bank loans	22	-	
Lease purchase agreements	23	-	
Mortgages	24	-	
Ministry of the Environment	25	85,947	
--	26	24,510	
--	27	-	
	28	-	
			\$
2. Total debt payable in foreign currencies (net of sinking fund holdings)			
U.S. dollars - Canadian dollar equivalent included in line 15 above	29	-	
- par value of this amount in U.S. dollars	30	-	
Other - Canadian dollar equivalent included in line 15 above	31	-	
- par value of this amount in _____	32	-	
			\$
3. Interest earned on sinking funds and debt retirement funds during the year			
Own funds	33	-	
Ministry of the Environment - sewer	34	-	
- water	35	-	
			\$
4. Actuarial balance of own sinking funds at year end	36	-	
			\$
5. Long term commitments and contingencies at year end			
Total liability for accumulated sick pay credits	37	-	
Total liability under OMERS plans			
- initial unfunded	38	-	
- actuarial deficiency	39	-	
Total liability for own pension funds			
- initial unfunded	40	-	
- actuarial deficiency	41	-	
Outstanding loans guarantee	42	-	
Commitments and liabilities financed from revenue, as approved by the Ontario Municipal Board or Council, as the case may be			
- hospital support	43	-	
- university support	44	-	
- leases and other agreements	45	-	
Other (specify)		-	
--		-	
--		-	
Total		-	

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1991.

Rochester Tp

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. 1991 Debt Charges					
			principal		interest
			1	2	
			\$	\$	
Recovered from the consolidated revenue fund					
- general tax rates *	50	-	-	-	
- special are rates and special charges	51	2,250	-	-	
- benefitting landowners	52	227,054	105,467		
- user rates (consolidated entities)	53	1,843	8,695		
Recovered from reserve funds	54	-	-	-	
Recovered from unconsolidated entities					
- hydro	55	-	-	-	
- gas and telephone	57	-	-	-	
--	56	-	-	-	
--	58	-	-	-	
--	59	-	-	-	
Total	78	231,147	114,162		
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
		\$	\$	\$	\$
1992	60	222,729	107,791	-	-
1993	61	208,674	87,282	-	-
1994	62	203,789	68,172	-	-
1995	63	200,764	49,016	-	-
1996	64	167,499	32,737	-	-
1997-2001	65	311,673	38,856	-	-
2002 onwards	79	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-
Downtown revitalization program	70	-	-	-	-
Total	71	1,315,128	383,854	-	-
* Includes interest to earned on Ministry of the Environment debt retirement funds					
9. Future principal payments on EXPECTED NEW debt					
				1	
				\$	
1992	72	31,800			
1993	73	22,200			
1994	74	10,000			
1995	75	10,000			
1996	76	10,000			
Total	77	84,000			
10. Other notes (attach supporting schedules as required)					

1991 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Rochester Tp

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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		295,606	4,909	300,515							
Special pupose requisitions												
Water rate	2		-	-	-							
Transit rate	3		-	-	-							
Sewer rate	4		43,001	-	43,001							
Library rate	5		-	-	-							
Road rate	6		-	-	-							
--	7		-	-	-							
--	8		-	-	-							
Payments in lieu of taxes	9		-	-	-							
Telephone and telegraph taxation	10		-	-	-							
Subtotal levied by mill rate -- general	11	4,625	338,607	4,909	343,516	329,237	9,652	-	1,830	-	340,719	1,828
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	4,625	338,607	4,909	343,516	329,237	9,652	-	1,830	-	340,719	1,828

1991 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Rochester Tp

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	-	3,382	423,788	5,929	-	429,717	411,919	15,421	5,662	-	433,002	-	97
	--	31	-	-	-	-	-	-	-	-	-	-	-	-	-
	Elementary separate (specify)														
	--	40	-	238	539,198	8,317	-	547,515	543,831	3,652	26	-	547,509	-	232
	--	41	-	-	-	-	-	-	-	-	-	-	-	-	-
	--	42	-	-	-	-	-	-	-	-	-	-	-	-	-
	Secondary Public (specify)														
	--	50	-	2,051	358,885	5,002	-	363,887	347,545	13,392	4,777	-	365,714	-	224
	--	51	-	-	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)															
--	70	-	28	571,317	8,796	-	580,113	576,399	3,684	28	-	580,111	-	26	
--	71	-	-	-	-	-	-	-	-	-	-	-	-	-	
--	72	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total school boards	36	-	5,167	1,893,188	28,044	-	1,921,232	1,879,694	36,149	10,493	-	1,926,336	-	63	

1991 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1991.

Municipality

Rochester Tp

10
15

		1	
		\$	
Balance at the beginning of the year	1	233,013	
Revenues			
Contributions from revenue fund	2	11,597	
Contributions from capital fund	3	-	
Lot levies and subdivider contributions	60	1,100	
Recreational land (the Planning Act)	61	-	
Investment income - from own funds	5	-	
- other	6	5,804	
--	9	-	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	18,501	
Expenditures			
Transferred to capital fund	14	-	
Transferred to revenue fund	15	-	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	-	
Balance at the end of the year for:			
Reserves	23	251,514	
Reserve Funds	24	-	
Total	25	251,514	
Analysed as follows:			
Working funds	26	100,663	
Contingencies	27	-	
Ministry of the Environment funds for renewals, etc			
- sewer	28	-	
- water	29	57,464	
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	4,163	
Lot levies and subdivider contributions	44	7,250	
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	81,974	
Waste Site	53	-	
Police Commission	54	-	
Municipal Election	55	-	
Business Improvement Area	56	-	
--	57		
Total	58	251,514	

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Rochester Tp

For the year ended December 31, 1991.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	110,990	-
Accounts receivable			
Canada	2	32,599	
Ontario	3	133,290	
Region or county	4	2,372	
Other municipalities	5	29,997	
School Boards	6	-	portion of taxes
Waterworks	7	4,855	receivable for
Other (including unorganized areas)	8	23,849	business taxes
Taxes receivable			
Current year's levies	9	179,816	4,972
Previous year's levies	10	38,312	309
Prior year's levies	11	9,998	524
Penalties and interest	12	18,611	402
Less allowance for uncollectables (negative)	13	- 2,000	- 2,000
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	40,251	
Other current assets	18	-	portion of line 20 for tax sale / tax registration
Capital outlay to be recovered in future years	19	1,315,128	
Other long term assets	20	57,464	109
Total	21	1,995,532	

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Rochester Tp

11
16

For the year ended December 31, 1991.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	-		-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	206,000		
Accounts payable and accrued liabilities				
Canada	26	9,038		
Ontario	27	1,212		
Region or county	28	8		
Other municipalities	29	-		
School Boards	30	142		
Trade accounts payable	31	100,729		
Other	32	500		
Other current liabilities	33	-		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	24,510		
- special area rates and special charges	35	-		
- benefitting landowners	36	1,218,615		
- user rates (consolidated entities)	37	72,003		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	-		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	251,514		
Accumulated net revenue (deficit)				
General revenue	42	129,325		
Special charges and special areas (specify)				
--	43	80,855		
--	44	- 44,134		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	265,512		
Libraries	49	-		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	-		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	1,828		
School boards	57	- 63		
Unexpended capital financing / (unfinanced capital outlay)	58	- 322,062		
Total	59	1,995,532		

1991 FINANCIAL INFORMATION RETURN

Municipality

Rochester Tp

STATISTICAL DATA

For the year ended December 31, 1991.

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

										continuous full time employees December 31		other	
										1	2		
										\$	\$		
2. Total expenditures during the year on:										14	285,220	86,476	
Wages and salaries													
Employee benefits										15	40,220	357	

1											
\$											
3. Reductions of tax roll during the year (lower tier municipalities only)											
Cash collections: Current year's tax										16	3,104,657
Previous years' tax										17	193,362
Penalties and interest										18	38,240
Subtotal										19	3,336,259
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	2,452
- recoverable from general municipal revenues										25	639
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	3,339,350
Amounts added to the tax roll for collection purposes only										30	212,578
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	2
Due date of first installment (YYYYMMDD)										32	19910315
Due date of last installment (YYYYMMDD)										33	19910617
Final billings: Number of installments										34	2
Due date of first installment (YYYYMMDD)										35	19910916
Due date of last installment (YYYYMMDD)										36	19911115
											\$
Supplementary taxes levied with1994 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											
\$											
58											
685,000											
550,000											
-											
170,000											
59											
175,000											
-											
-											
175,000											
60											
175,000											
-											
-											
175,000											
61											
175,000											
-											
-											
175,000											
62											
175,000											
-											
-											
175,000											
63											
1,385,000											
550,000											
-											
870,000											

STATISTICAL DATA

For the year ended December 31, 1991.

					balance of fund		loans outstanding		
					1		2		
					\$		\$		
6. Ontario Home Renewal Plan trust fund at year end					82	81,654		26,016	
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	257	60,230	1,584	
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	-	-	-	-
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	60,800	857,167	-	917,967
Approved in 1991					68	-	75,000	-	75,000
Financed in 1991					69	38,500	193,194	-	231,695
No long term financing necessary					70	-	255,043	-	255,043
Approved but not financed as at December 31, 1991					71	22,300	483,930	-	506,230
Applications submitted but not approved as at Decemeber 31, 1991					72	-	-	-	-
12. Forecast of total revenue fund expenditures									
					1992	1993	1994	1995	1996
					1	2	3	4	5
					\$	\$	\$	\$	\$
73					1,677,000	1,760,850	1,848,893	1,941,000	2,038,000