

# 1992 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 37058

MUNICIPALITY OF: Rochester Tp

1992 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1992.

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	3,367,657	355,751	2,048,580	963,326
Direct water billings on ratepayers -- own municipality	2	69,120	-		69,120
-- other municipalities	3	620	-		620
Sewer surcharge on direct water billings -- own municipality	4	-	-		-
-- other municipalities	5	-	-		-
Subtotal	6	3,437,397	355,751		2,048,580
PAYMENTS IN LIEU OF TAXATION					
Canada	7	2,096	-	-	2,096
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	996	-		996
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	-	-	-	-
Ontario Hydro	13	15,251	1,706	9,959	3,586
Liquor Control Board of Ontario	14	-	-	-	-
Other	15	-	-	-	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	18,343	1,706	9,959	6,678
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	123,836	-	-	123,836
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	127,044			127,044
Canada specific grants	30	2,520			2,520
Other municipalities - grants and fees	31	26,763			26,763
Fees and service charges	32	299,979			299,979
Subtotal	33	456,306			456,306
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	2,629	-	-	2,629
Fines	37	-			-
Penalties and interest on taxes	38	40,017			40,017
Investment income - from own funds	39	-			-
- other	40	18,305			18,305
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	60,951	-	-	60,951
TOTAL REVENUE	51	4,096,833	357,457	2,058,539	1,680,837

*For the year ended December 31, 1992.*

## Rochester Tp

## 2LT - OP

4

[illegible]

*For the year ended December 31, 1992.*

## Rochester Tp

## II. Upper tier purposes

[illegible]



ANALYSIS OF TAXATION

For the year ended December 31, 1992.

		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	3,670,263	208,168	43,025	151.271000	177.966000	555,204	37,047	7,657	2,572	69	34	602,582
Separate consolidated													
Total all school board taxation	0						1,829,123	188,775	21,893	7,938	634	217	2,048,580

*For the year ended December 31, 1992.*

## This Schedule Not Required For This Municipality

[illegible]

*For the year ended December 31, 1992.*

## This Schedule Not Required For This Municipality

[illegible]



1992 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE  
FOR SPECIFIC FUNCTION

For the year ended December 31, 1992.

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	923	2,520	-	15,975
Protection to Persons and Property					
Fire	2	-	-	-	-
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	21,457
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	21,457
Transportation services					
Roadways	8	102,100	-	-	-
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	102,100	-	-	-
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	4,677
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	4,677
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	6,000	-	-	10,746
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	6,000	-	-	10,746
Planning and Development					
Planning and Development	41	-	-	-	14,500
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	18,021	-	26,763	-
Tile Drainage and Shoreline Assistance	45	-	-	-	232,624
--	46	-	-	-	-
Subtotal	47	18,021	-	26,763	247,124
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	127,044	2,520	26,763	299,979

1992 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1992.

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	195,136	-	100,949	148,301	-	-	444,386
Protection to Persons and Property								
Fire	2	36,109	-	30,742	32,751	-	-	99,602
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	7,547	-	7,547
Protective inspection and control	5	19,369	-	3,599	-	-	-	22,968
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	55,478	-	34,341	32,751	7,547	-	130,117
Transportation services								
Roadways	8	51,947	961	225,963	68,134	-	-	347,005
Winter Control	9	-	-	-	-	-	-	-
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	11,376	-	-	-	11,376
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	51,947	961	237,339	68,134	-	-	358,381
Environmental services								
Sanitary Sewer System	16	-	-	-	-	-	-	-
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	9,935	113,113	44,585	260,800	-	-	428,433
Garbage Collection	19	-	-	53,083	-	-	-	53,083
Garbage Disposal	20	-	-	53,979	50,000	-	-	103,979
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	9,935	113,113	151,647	310,800	-	-	585,495
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	11,155	2,230	30,069	21,254	100	-	64,808
Libraries	38	-	-	-	-	-	-	-
Other Cultural	39	-	-	-	-	-	-	-
Subtotal	40	11,155	2,230	30,069	21,254	100	-	64,808
Planning and Development								
Planning and Development	41	2,804	-	12,685	27,000	-	-	42,489
Commercial and Industrial	42	-	-	-	-	-	-	-
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	47,631	33,462	-	-	-	-	81,093
Tile Drainage and Shoreline Assistance	45	-	228,807	-	-	-	-	228,807
--	46	-	-	-	-	-	-	-
Subtotal	47	50,435	262,269	12,685	27,000	-	-	352,389
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	374,086	378,573	567,030	608,240	7,647	-	1,935,576

1992 FINANCIAL INFORMATION RETURN		
Municipality		5
ANALYSIS OF CAPITAL OPERATION		9
For the year ended December 31, 1992.		
Rochester Tp		
		1
		\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	322,062
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	76,719
Reserves and Reserve Funds	3	-
Subtotal	4	76,719
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	51,290
Tile Drainage and Shoreline Property Assistance Programs	12	89,100
Serial Debentures	13	9,208
Sinking Fund Debentures	14	-
Long Term Bank Loans	15	-
Long Term Reserve Fund Loans	16	-
- -	17	-
Subtotal *	18	149,598
Grants and Loan Forgiveness		
Ontario	20	103,073
Canada	21	-
Other Municipalities	22	-
Subtotal	23	103,073
Other Financing		
Prepaid Special Charges	24	23,102
Proceeds From Sale of Land and Other Capital Assets	25	-
Investment Income		
From Own Funds	26	-
Other	27	-
Donations	28	-
--	30	-
--	31	-
Subtotal	32	23,102
Total Sources of Financing	33	352,492
Applications		
Own Expenditures		
Short Term Interest Costs	34	14,777
Other	35	258,765
Subtotal	36	273,542
Transfer of Proceeds From Long Term Liabilities to:		
Other Municipalities	37	-
Unconsolidated Local Boards	38	-
Individuals	39	89,100
Subtotal	40	89,100
Transfers to Reserves, Reserve Funds and the Revenue Fund	41	-
Total Applications	42	362,642
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	332,212
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	57,212
- Proceeds From Long Term Liabilities	46	275,000
- Transfers From Reserves and Reserve Funds	47	-
- -	48	-
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	332,212
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-

1992 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1992.

Municipality

Rochester Tp

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	3,279
Protection to Persons and Property					
Fire	2	-	-	-	32,751
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	32,751
Transportation services					
Roadways	8	93,700	-	-	135,634
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	93,700	-	-	135,634
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	57,154
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	57,154
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	8,402	-	-	7,156
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	8,402	-	-	7,156
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	971	-	-	37,568
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	971	-	-	37,568
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	103,073	-	-	273,542

1992 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM  
LIABILITIES BY FUNCTION

For the year ended December 31, 1992.

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	929	
Winter Control	9	-	
Transit	10	-	
Parking	11	-	
Street Lighting	12	-	
Air Transportation	13	-	
--	14	-	
	Subtotal	15	929
Environmental services			
Sanitary Sewer System	16	-	
Storm Sewer System	17	-	
Waterworks System	18	392,304	
Garbage Collection	19	-	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
	Subtotal	23	392,304
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	22,280	
Libraries	38	-	
Other Cultural	39	-	
	Subtotal	40	22,280
Planning and Development			
Planning and Development	41	-	
Commercial and Industrial	42	-	
Residential Development	43	-	
Agriculture and Reforestation	44	71,839	
Tile Drainage and Shoreline Assistance	45	715,454	
--	46	-	
	Subtotal	47	787,293
Electricity	48	-	
Gas	49	-	
Telephone	50	-	
	Total	51	1,202,806

1992 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

Rochester Tp

For the year ended December 31, 1992.

		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	878,435	
: To Canada and agencies	2	-	
: To other	3	352,032	
	4	1,230,467	
		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	27,661	
Own sinking funds (actual balances)			
- general municipal	12	-	
- enterprises and other	13	-	
	14	27,661	
		Subtotal	
	15	1,202,806	
		Total	
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures	16	-	
Installment (serial) debentures	17	1,099,063	
Long term bank loans	18	-	
Lease purchase agreements	19	-	
Mortgages	20	-	
Ministry of the Environment	22	81,463	
--	23	22,280	
--	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	-	
	45	-	
		Total	

1992 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1992.

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. 1992 Debt Charges					
		principal		interest	
		1	2		
		\$	\$		
Recovered from the consolidated revenue fund					
- general tax rates *	50	-	-		
- special are rates and special charges	51	2,230	-		
- benefitting landowners	52	251,359	109,565		
- user rates (consolidated entities)	53	4,484	10,935		
Recovered from reserve funds	54	-	-		
Recovered from unconsolidated entities					
- hydro	55	-	-		
- gas and telephone	57	-	-		
--	56	-	-		
--	58	-	-		
--	59	-	-		
Total	78	258,073	120,500		
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
		\$	\$	\$	\$
1993	60	210,958	92,407	-	-
1994	61	206,435	73,100	-	-
1995	62	204,650	53,712	-	-
1996	63	171,714	37,105	-	-
1997	64	92,699	22,104	-	-
1998-2002	65	316,350	32,782	-	-
2003 onwards	79	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-
Downtown revitalization program	70	-	-	-	-
Total	71	1,202,806	311,210	-	-
* Includes interest to earned on Ministry of the Environment debt retirement funds					
9. Future principal payments on EXPECTED NEW debt					
				1	
				\$	
1993	72			23,332	
1994	73			25,199	
1995	74			27,214	
1996	75			29,392	
1997	76			31,743	
Total	77			136,880	
10. Other notes (attach supporting schedules as required)					

1992 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Rochester Tp

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For the year ended December 31, 1992.

		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		314,348	1,506	315,854							
Special pupose requisitions												
Water rate	2		-	-	-							
Transit rate	3		-	-	-							
Sewer rate	4		-	-	-							
Library rate	5		43,559	-	43,559							
Road rate	6		-	-	-							
--	7		-	-	-							
--	8		-	-	-							
Payments in lieu of taxes	9		-	-	-							
Telephone and telegraph taxation	10		-	-	-							
Subtotal levied by mill rate -- general	11	1,828	357,907	1,506	359,413	345,309	10,442	-	1,706	-	357,457	- 128
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	1,828	357,907	1,506	359,413	345,309	10,442	-	1,706	-	357,457	- 128



## 1992 FINANCIAL INFORMATION RETURN

Municipality

Rochester Tp

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## CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

*For the year ended December 31, 1992.*

		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	- 97	458,704	1,878	-	460,582	442,497	12,518	5,465	-	460,480	- 199
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	232	612,795	2,709	-	615,504	610,565	5,493	26	-	616,084	812
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	- 224	373,315	1,527	-	374,842	359,732	10,558	4,443	-	374,733	- 333
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	26	605,144	2,674	-	607,818	602,582	4,634	25	-	607,241	- 551
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	- 63	2,049,958	8,789	-	2,058,747	2,015,377	33,203	9,959	-	2,058,539	- 271

1992 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF RESERVES  
AND RESERVE FUNDS

Rochester Tp

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For the year ended December 31, 1992.

		1 \$
Balance at the beginning of the year	1	251,514
Revenues		
Contributions from revenue fund	2	531,521
Contributions from capital fund	3	-
Development Charges Act	67	-
Lot levies and subdivider contributions	60	-
Recreational land (the Planning Act)	61	-
Investment income - from own funds	5	1,700
- other	6	5,460
--	9	-
--	10	-
--	11	-
--	12	-
Total revenue	13	538,681
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	790,195
Reserve Funds	24	-
Total	25	790,195
Analysed as follows:		
Working funds	26	100,663
Contingencies	27	-
Ministry of the Environment funds for renewals, etc		
- sewer	28	-
- water	29	323,722
Replacement of equipment	30	-
Sick leave	31	-
Insurance	32	-
Workers' compensation	33	-
Capital expenditure - general administration	34	145,022
- roads	35	25,000
- sanitary and storm sewers	36	-
- parks and recreation	64	31,450
- library	65	-
- other cultural	66	-
- water	38	-
- transit	39	-
- housing	40	-
- industrial development	41	27,000
- other and unspecified	42	5,363
Development Charges Act	68	-
Lot levies and subdivider contributions	44	-
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	131,975
Municipal Election	55	-
Business Improvement Area	56	-
--	57	-
Total	58	790,195

1992 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Rochester Tp
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For the year ended December 31, 1992.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	456,726	-
Accounts receivable			
Canada	2	10,860	
Ontario	3	9,836	
Region or county	4	3,482	
Other municipalities	5	22,136	
School Boards	6	7,710	portion of taxes
Waterworks	7	4,445	receivable for
Other (including unorganized areas)	8	6,024	business taxes
Taxes receivable			
Current year's levies	9	200,673	2,762
Previous year's levies	10	46,372	44
Prior year's levies	11	16,257	-
Penalties and interest	12	23,036	164
Less allowance for uncollectables (negative)	13	- 2,000	- 2,000
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	43,082	portion of line 20 for tax sale / tax registration
Capital outlay to be recovered in future years	19	1,202,806	
Other long term assets	20	63,242	-
Total	21	2,114,687	

1992 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Rochester Tp
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For the year ended December 31, 1992.

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	514		
Ontario	27	93		
Region or county	28	-		
Other municipalities	29	-		
School Boards	30	-		
Trade accounts payable	31	50,398		
Other	32	1,275		
Other current liabilities	33	-		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	22,280		
- special area rates and special charges	35	-		
- benefitting landowners	36	1,060,983		
- user rates (consolidated entities)	37	119,543		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	-		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	790,195		
Accumulated net revenue (deficit)				
General revenue	42	104,234		
Special charges and special areas (specify)				
--	43	80,855		
--	44	- 39,045		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	49,973		
Libraries	49	-		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	-		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	- 128		
School boards	57	- 271		
Unexpended capital financing / (unfinanced capital outlay)	58	- 332,212		
Total	59	2,114,687		

## Municipality

Rochester Tp

*For the year ended December 31, 1992.*

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		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	254,031	97,415		
Wages and salaries					
Employee benefits	15	46,036	5,697		
		1			
		\$			
3. Reductions of tax roll during the year (lower tier municipalities only)					
Cash collections: Current year's tax	16	3,181,255			
Previous years' tax	17	165,488			
Penalties and interest	18	40,281			
Subtotal	19	3,387,024			
Discounts allowed	20	-			
Tax adjustments under section 363 and 364 of the Municipal Act					
- amounts added to the roll (negative)	22	-			
- amounts written off	23	-			
Tax adjustments under sections 421, 441 and 442 of the Municipal Act					
- recoverable from upper tier and school boards	24	5,290			
- recoverable from general municipal revenues	25	1,715			
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	3,394,029			
Amounts added to the tax roll for collection purposes only	30	252,058			
Business taxes written off under subsection 441(1) of the Municipal Act	81	-			
		1			
4. Tax due dates for 1992 (lower tier municipalities only)					
Interim billings: Number of installments	31	2			
Due date of first installment (YYYYMMDD)	32	19920316			
Due date of last installment (YYYYMMDD)	33	19920615			
Final billings: Number of installments	34	2			
Due date of first installment (YYYYMMDD)	35	19920915			
Due date of last installment (YYYYMMDD)	36	19921116			
		\$			
Supplementary taxes levied with 1994 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
Estimated to take place		1	2	3	4
		\$	\$	\$	\$
in 1993	58	409,967	409,967	-	-
in 1994	59	175,000	-	-	175,000
in 1995	60	175,000	-	-	175,000
in 1996	61	175,000	-	-	175,000
in 1997	62	175,000	-	-	175,000
Total	63	1,109,967	409,967	-	700,000

				balance of fund		loans outstanding							
				1		2							
				\$		\$							
6. Ontario Home Renewal Plan trust fund at year end				82		82,963		20,548					
7. Analysis of direct water and sewer billings as at December 31													
				number of residential units		1992 billings residential units		all other properties		computer use only			
				1		2		3		4			
				\$		\$		\$					
Water				39		290		66,451		2,669			
In this municipality													
In other municipalities (specify municipality)													
--				40		-		-		-			
--				41		-		-		-			
--				42		-		-		-			
--				43		-		-		-			
--				64		-		-		-			
				number of residential units		1992 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, 1991				67		22,300		483,930		-			
Approved in 1992				68		200,000		198,500		-			
Financed in 1992				69		89,100		9,208		-			
No long term financing necessary				70		-		-		-			
Approved but not financed as at December 31, 1992				71		133,200		673,222		-			
Applications submitted but not approved as at Decemeber 31, 1992				72		-		-		-			
12. Forecast of total revenue fund expenditures													
				1993		1994		1995		1996		1997	
				1		2		3		4		5	
				\$		\$		\$		\$		\$	
73				1,727,000		1,814,000		1,904,000		1,999,000		2,099,000	