

1993 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 37058

MUNICIPALITY OF: Rochester Tp

1993 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1993.

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	3,497,492	363,106	2,126,246	1,008,140
Direct water billings on ratepayers -- own municipality	2	91,222	-		91,222
-- other municipalities	3	847	-		847
Sewer surcharge on direct water billings -- own municipality	4	-	-		-
-- other municipalities	5	-	-		-
Subtotal	6	3,589,561	363,106	2,126,246	1,100,209
PAYMENTS IN LIEU OF TAXATION					
Canada	7	2,083	-	-	2,083
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	1,007	-		1,007
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	-	-	-	-
Ontario Hydro	13	15,622	1,726	10,275	3,621
Liquor Control Board of Ontario	14	-	-	-	-
Other	15	-	-	-	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	18,712	1,726	10,275	6,711
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	104,842	-	-	104,842
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	117,349			117,349
Canada specific grants	30	2,599			2,599
Other municipalities - grants and fees	31	28,673			28,673
Fees and service charges	32	342,597			342,597
Subtotal	33	491,218			491,218
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	3,923	-	-	3,923
Fines	37	-			-
Penalties and interest on taxes	38	44,326			44,326
Investment income - from own funds	39	-			-
- other	40	32,470			32,470
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	71,201			71,201

For the year ended December 31, 1993.

Rochester Tp

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[illegible]

For the year ended December 31, 1993.

Rochester Tp

2LT - OP

II. Upper tier purposes

[illegible]

ANALYSIS OF TAXATION

For the year ended December 31, 1993.

		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	3,637,029	226,780	42,275	169.248000	199.116000	615,560	45,156	8,418	2,656	599	50	672,439
Separate consolidated													
Total all school board taxation	0						1,894,449	193,854	22,611	12,333	2,723	276	2,126,246

For the year ended December 31, 1993.

This Schedule Not Required For This Municipality

[illegible]

For the year ended December 31, 1993.

This Schedule Not Required For This Municipality

[illegible]

1993 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1993.

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	527	2,599	-	16,559
Protection to Persons and Property					
Fire	2	-	-	-	-
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	22,227
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	22,227
Transportation services					
Roadways	8	99,000	-	-	-
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	99,000	-	-	-
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	20,917
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	162
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	21,079
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	-	-	-	49,557
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	49,557
Planning and Development					
Planning and Development	41	-	-	-	17,400
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	17,822	-	28,673	-
Tile Drainage and Shoreline Assistance	45	-	-	-	215,775
--	46	-	-	-	-
Subtotal	47	17,822	-	28,673	233,175
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	117,349	2,599	28,673	342,597

Municipality

For the year ended December 31, 1993.

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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	201,671	-	82,856	194,249	-	-	478,776
Protection to Persons and Property								
Fire	2	42,180	-	25,358	25,432	-	-	92,970
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	7,955	-	7,955
Protective inspection and control	5	27,218	-	3,737	3,500	-	-	34,455
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	69,398	-	29,095	28,932	7,955	-	135,380
Transportation services								
Roadways	8	88,937	1,027	180,792	57,983	-	-	328,739
Winter Control	9	-	-	-	-	-	-	-
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	10,439	-	-	-	10,439
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	88,937	1,027	191,231	57,983	-	-	339,178
Environmental services								
Sanitary Sewer System	16	-	-	-	-	-	-	-
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	7,717	112,391	87,882	134,302	-	-	342,292
Garbage Collection	19	-	-	55,749	-	-	-	55,749
Garbage Disposal	20	-	-	61,204	50,000	-	-	111,204
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	7,717	112,391	204,835	184,302	-	-	509,245
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	6,786	2,230	24,892	92,649	-	-	126,557
Libraries	38	-	-	-	-	-	-	-
Other Cultural	39	-	-	-	-	-	-	-
Subtotal	40	6,786	2,230	24,892	92,649	-	-	126,557
Planning and Development								
Planning and Development	41	3,046	-	36,734	-	-	-	39,780
Commercial and Industrial	42	-	-	-	-	-	-	-
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	43,151	25,547	-	-	-	-	68,698
Tile Drainage and Shoreline Assistance	45	-	217,202	-	-	-	-	217,202
--	46	-	-	-	-	-	-	-
Subtotal	47	46,197	242,749	36,734	-	-	-	325,680
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	420,706	358,397	569,643	558,115	7,955	-	1,914,816

		1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	332,212	
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2	169,309	
Reserves and Reserve Funds	3	-	
Subtotal	4	169,309	
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	11,868	
Tile Drainage and Shoreline Property Assistance Programs	12	158,300	
Serial Debentures	13	84,345	
Sinking Fund Debentures	14	-	
Long Term Bank Loans	15	-	
Long Term Reserve Fund Loans	16	-	
- -	17	-	
Subtotal *	18	254,513	
Grants and Loan Forgiveness			
Ontario	20	69,876	
Canada	21	-	
Other Municipalities	22	-	
Subtotal	23	69,876	
Other Financing			
Prepaid Special Charges	24	58,655	
Proceeds From Sale of Land and Other Capital Assets	25	-	
Investment Income			
From Own Funds	26	-	
Other	27	-	
Donations	28	-	
--	30	-	
--	31	-	
Subtotal	32	58,655	
Total Sources of Financing	33	552,353	
Applications			
Own Expenditures			
Short Term Interest Costs	34	18,805	
Other	35	365,390	
Subtotal	36	384,195	
Transfer of Proceeds From Long Term Liabilities to:			
Other Municipalities	37	-	
Unconsolidated Local Boards	38	-	
Individuals	39	158,300	
Subtotal	40	158,300	
Transfers to Reserves, Reserve Funds and the Revenue Fund	41	-	
Total Applications	42	542,495	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	322,354	
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	-	
- Proceeds From Long Term Liabilities	46	322,354	
- Transfers From Reserves and Reserve Funds	47	-	
- -	48	-	
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	322,354	
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-	

1993 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1993.

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	-	-	-	5,675
Protection to Persons and Property					
Fire	2	-	-	-	20,532
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	20,532
Transportation services					
Roadways	8	59,500	-	-	116,488
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	59,500	-	-	116,488
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	97,986
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	97,986
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	-	-	93,621
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	8,402	-	-	93,621
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	1,974	-	-	49,893
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	1,974	-	-	49,893
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	69,876	-	-	384,195

1993 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1993.

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	-	
Protective inspection and control	Subtotal	7	-	
Transportation services				
Roadways		8	-	
Winter Control		9	-	
Transit		10	-	
Parking		11	-	
Street Lighting		12	-	
Air Transportation		13	-	
--		14	-	
	Subtotal	15	-	
Environmental services				
Sanitary Sewer System		16	-	
Storm Sewer System		17	-	
Waterworks System		18	402,623	
Garbage Collection		19	-	
Garbage Disposal		20	-	
Pollution Control		21	-	
--		22	-	
	Subtotal	23	402,623	
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	20,050	
Libraries		38	-	
Other Cultural		39	-	
	Subtotal	40	20,050	
Planning and Development				
Planning and Development		41	-	
Commercial and Industrial		42	-	
Residential Development		43	-	
Agriculture and Reforestation		44	65,362	
Tile Drainage and Shoreline Assistance		45	713,547	
--		46	-	
	Subtotal	47	778,909	
Electricity		48	-	
Gas		49	-	
Telephone		50	-	
	Total	51	1,201,582	

1993 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Rochester Tp

For the year ended December 31, 1993.

			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	881,095
: To Canada and agencies			2	-
: To other			3	353,098
	Subtotal		4	1,234,193
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	32,611
Own sinking funds (actual balances)				
- general municipal			12	-
- enterprises and other			13	-
	Subtotal		14	32,611
	Total		15	1,201,582
Amount reported in line 15 analyzed as follows:				
Sinking fund debentures			16	-
Installment (serial) debentures			17	1,055,072
Long term bank loans			18	-
Lease purchase agreements			19	-
Mortgages			20	-
Ministry of the Environment			22	126,461
--			23	20,050
--			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	-

1993 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Rochester Tp

For the year ended December 31, 1993.

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. 1993 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	250,068	90,578				
- user rates (consolidated entities)	53	4,950	10,571				
Recovered from reserve funds	54	-	-				
Recovered from unconsolidated entities							
- hydro	55	-	-				
- gas and telephone	57	-	-				
--	56	-	-				
--	58	-	-				
--	59	-	-				
Total	78	257,248	101,149				
8. Future principal and interest payments on EXISTING net debt							
		recoverable from the consolidated revenue fund		recoverable from reserve funds		recoverable from unconsolidated entities	
		principal	interest	principal	interest	principal	interest
		1	2	3	4	5	6
		\$	\$	\$	\$	\$	\$
1994		226,443	88,629	-	-	-	-
1995		226,746	67,764	-	-	-	-
1996		195,448	49,518	-	-	-	-
1997		118,195	32,757	-	-	-	-
1998		100,425	23,581	-	-	-	-
1999-2003		334,325	40,715	-	-	-	-
2004 onwards		-	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	1,201,582	302,964	-	-	-	-
* Includes interest to earned on Ministry of the Environment debt retirement funds							
9. Future principal payments on EXPECTED NEW debt							
			1				
			\$				
1994	72		23,332				
1995	73		25,199				
1996	74		27,214				
1997	75		29,392				
1998	76		31,743				
Total	77		136,880				
10. Other notes (attach supporting schedules as required)							

1993 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Rochester Tp

For the year ended December 31, 1993.

		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		316,119	2,575	318,694								
Special pupose requisitions													
Water rate	2		-	-	-								
Transit rate	3		-	-	-								
Sewer rate	4		-	-	-								
Water rate	5		45,997	-	45,997								
Road rate	6		-	-	-								
--	7		-	-	-								
--	8		-	-	-								
Payments in lieu of taxes	9		-	-	-								
Telephone and telegraph taxation	10		-	-	-								
Subtotal levied by mill rate -- general	11	-	128	362,116	2,575	364,691	351,595	11,511	-	1,726	-	364,832	13
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	-	128	362,116	2,575	364,691	351,595	11,511	-	1,726	-	364,832	13

1993 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Rochester Tp

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For the year ended December 31, 1993.

		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	-	199	484,982	5,159	-	490,141	474,044	10,828	5,731	-	490,603	263	
	--	31	-	-	-	-	-	-	-	-	-	-	-		
Elementary separate (specify)															
	--	40	-	812	579,959	2,832	-	582,791	575,984	7,432	29	-	583,445	1,466	
	--	41	-	-	-	-	-	-	-	-	-	-	-		
	--	42	-	-	-	-	-	-	-	-	-	-	-		
Secondary Public (specify)															
	--	50	-	333	379,553	4,036	-	383,589	370,672	8,804	4,482	-	383,958	36	
	--	51	-	-	-	-	-	-	-	-	-	-	-		
Secondary separate (specify)															
	--	70	-	551	675,865	3,305	-	679,170	672,439	6,043	33	-	678,515	-	1,206
	--	71	-	-	-	-	-	-	-	-	-	-	-	-	
	--	72	-	-	-	-	-	-	-	-	-	-	-	-	
		36	-	271	2,120,359	15,332	-	2,135,691	2,093,139	33,107	10,275	-	2,136,521	559	

1993 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF RESERVES
AND RESERVE FUNDS

Rochester Tp

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For the year ended December 31, 1993.

		1	\$
Balance at the beginning of the year	1	790,195	
Revenues			
Contributions from revenue fund	2	388,806	
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	-	
- other	6	-	
--	9	-	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	388,806	
Expenditures			
Transferred to capital fund	14	-	
Transferred to revenue fund	15	71,201	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	71,201	
Balance at the end of the year for:			
Reserves	23	1,107,800	
Reserve Funds	24	-	
Total	25	1,107,800	
Analysed as follows:			
Working funds	26	100,663	
Contingencies	27	-	
Ministry of the Environment funds for renewals, etc			
- sewer	28	-	
- water	29	458,330	
Replacement of equipment	30	-	
Sick leave	31	-	
Insurance	32	-	
Workers' compensation	33	-	
Capital expenditure - general administration	34	332,911	
- roads	35	5,184	
- sanitary and storm sewers	36	-	
- parks and recreation	64	16,075	
- library	65	-	
- other cultural	66	-	
- water	38	-	
- transit	39	-	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	9,163	
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	181,974	
Municipal Election	55	3,500	
Business Improvement Area	56	-	
--	57	-	
Total	58	1,107,800	

1993 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Rochester Tp

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For the year ended December 31, 1993.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	519,819	-
Accounts receivable			
Canada	2	8,284	
Ontario	3	62,388	
Region or county	4	2,288	
Other municipalities	5	22,710	
School boards	6	-	portion of taxes
Waterworks	7	4,388	receivable for
Other (including unorganized areas)	8	2,802	business taxes
Taxes receivable			
Current year's levies	9	185,450	3,571
Previous year's levies	10	56,454	-
Prior year's levies	11	14,043	-
Penalties and interest	12	22,532	257
Less allowance for uncollectables (negative)	13	- 1,997	- 1,997
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	39,695	portion of line 20 for tax sale / tax registration
Capital outlay to be recovered in future years	19	1,201,582	
Other long term assets	20	69,205	-
Total	21	2,209,643	

1993 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Rochester Tp

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For the year ended December 31, 1993.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	-		-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	-		
Accounts payable and accrued liabilities				
Canada	26	-		
Ontario	27	32		
Region or county	28	-		
Other municipalities	29	-		
School Boards	30	-		
Trade accounts payable	31	83,752		
Other	32	175		
Other current liabilities	33	-		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	20,050		
- special area rates and special charges	35	-		
- benefitting landowners	36	1,055,071		
- user rates (consolidated entities)	37	126,461		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	-		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	1,107,800		
Accumulated net revenue (deficit)				
General revenue	42	101,775		
Special charges and special areas (specify)				
--	43	82,838		
--	44	- 39,347		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	- 7,182		
Libraries	49	-		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	-		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	13		
School boards	57	559		
Unexpended capital financing / (unfinanced capital outlay)	58	- 322,354		
Total	59	2,209,643		

1993 FINANCIAL INFORMATION RETURN

Municipality

Rochester Tp

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STATISTICAL DATA

For the year ended December 31, 1993.

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:												
Wages and salaries	14	284,166	82,008									
Employee benefits	15	52,473	2,696									
1 \$												
3. Reductions of tax roll during the year (lower tier municipalities only)												
Cash collections: Current year's tax	16	3,387,386										
Previous years' tax	17	144,219										
Penalties and interest	18	16,875										
Subtotal	19	3,548,480										
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	2,075										
- recoverable from general municipal revenues	25	638										
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	3,551,193										
Amounts added to the tax roll for collection purposes only	30	270,149										
Business taxes written off under subsection 441(1) of the Municipal Act	81	-										
1												
4. Tax due dates for 1993 (lower tier municipalities only)												
Interim billings: Number of installments	31	2										
Due date of first installment (YYYYMMDD)	32	19930315										
Due date of last installment (YYYYMMDD)	33	19930615										
Final billings: Number of installments	34	2										
Due date of first installment (YYYYMMDD)	35	19930915										
Due date of last installment (YYYYMMDD)	36	19931115										
\$												
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 \$									
Estimated to take place												
in 1994	58	300,000	300,000	-	-							
in 1995	59	1,532,000	1,532,000	-	-							
in 1996	60	175,000	-	-	175,000							
in 1997	61	175,000	-	-	175,000							
in 1998	62	175,000	-	-	175,000							
Total	63	2,357,000	1,832,000	-	525,000							

STATISTICAL DATA

For the year ended December 31, 1993.

					balance of fund		loans outstanding					
					1		2					
					\$		\$					
6. Ontario Home Renewal Plan trust fund at year end					82		82,985					
							8,020					
7. Analysis of direct water and sewer billings as at December 31												
					number of residential units		1993 billings residential units		all other properties		computer use only	
					1		2		3		4	
					\$		\$		\$			
Water												
In this municipality					39		298		88,902		2,320	
In other municipalities (specify municipality)												
--					40		-		-		-	
--					41		-		-		-	
--					42		-		-		-	
--					43		-		-		-	
--					64		-		-		-	
					number of residential units		1993 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, 1992					67		133,200		673,222		-	
Approved in 1993					68		400,000		-		-	
Financed in 1993					69		158,300		84,346		-	
No long term financing necessary					70		-		50,079		-	
Approved but not financed as at December 31, 1993					71		374,900		538,797		-	
Applications submitted but not approved as at Decemeber 31, 1993					72		-		-		-	
12. Forecast of total revenue fund expenditures												
					1994		1995		1996		1997	
					1		2		3		4	
					\$		\$		\$		\$	
					73		1,920,000		1,920,500		1,930,000	
											1,930,500	
											1,940,000	