

1994 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 37058

MUNICIPALITY OF: Rochester Tp

For the year ended December 31, 1994.

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	3,617,685	373,570	2,261,534	982,581
Direct water billings on ratepayers -- own municipality	2	133,403	-		133,403
-- other municipalities	3	790	-		790
Sewer surcharge on direct water billings -- own municipality	4	-	-		-
-- other municipalities	5	-	-		-
Subtotal	6	3,751,878	373,570	2,261,534	1,116,774
PAYMENTS IN LIEU OF TAXATION					
Canada	7	2,168	-	-	2,168
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	1,171	-		1,171
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	-	-	-	-
Ontario Hydro	13	16,108	1,743	10,744	3,621
Liquor Control Board of Ontario	14	-	-	-	-
Other	15	-	-	-	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	19,447	1,743	10,744	6,960
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	103,116	-	-	103,116
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	110,610			110,610
Canada specific grants	30	2,826			2,826
Other municipalities - grants and fees	31	24,462			24,462
Fees and service charges	32	296,050			296,050
Subtotal	33	433,948			433,948
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	4,160	-	-	4,160
Fines	37	-			-
Penalties and interest on taxes	38	42,953			42,953
Investment income - from own funds	39	-			-
- other	40	38,730			38,730
Sales of publications, equipment, etc	42	851			851
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	31,000			31,000

For the year ended December 31, 1994.

Rochester Tp

2LT - OP

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[illegible]

For the year ended December 31, 1994.

Rochester Tp

2LT - OP

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II. Upper tier purposes

[illegible]

For the year ended December 31, 1994.

Rochester Tp

2LT - OP
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III. School board purposes

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

ANALYSIS OF TAXATION

For the year ended December 31, 1994.

Municipality

Rochester Tp

2LT - OP
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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	3,721,535	254,617	43,310	156.289000	183.870000	581,635	46,816	7,963	5,947	2,789	417	645,567
Share Of Telephone And Telegraph Taxation	0	-	-	-	-	-	-	7,094	-	-	-	-	7,094
Total Taxation	0	-	-	-	-	-	581,635	53,910	7,963	5,947	2,789	417	652,661
Separate consolidated													
Total all school board taxation	0						2,006,233	201,935	23,364	16,431	11,765	1,806	2,261,534

For the year ended December 31, 1994.

This Schedule Not Required For This Municipality

[illegible]

For the year ended December 31, 1994.

This Schedule Not Required For This Municipality

[illegible]

1994 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1994.

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	503	2,826	-	17,112
Protection to Persons and Property					
Fire	2	-	-	-	-
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	23,935
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	23,935
Transportation services					
Roadways	8	93,000	-	-	-
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	93,000	-	-	-
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	-
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	-	-	-	-
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	18,216
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	18,216
Planning and Development					
Planning and Development	41	2,395	-	-	26,139
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	14,712	-	24,462	-
Tile Drainage and Shoreline Assistance	45	-	-	-	210,648
--	46	-	-	-	-
Subtotal	47	17,107	-	24,462	236,787
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	110,610	2,826	24,462	296,050

1994 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1994.

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	188,663	-	83,860	210,892	-	-	483,415
Protection to Persons and Property								
Fire	2	49,290	-	42,258	45,002	-	-	136,550
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	8,215	-	8,215
Protective inspection and control	5	38,793	-	5,850	-	-	-	44,643
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	88,083	-	48,108	45,002	8,215	-	189,408
Transportation services								
Roadways	8	55,736	-	241,255	53,910	-	-	350,901
Winter Control	9	-	-	-	-	-	-	-
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	10,568	-	-	-	10,568
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	55,736	-	251,823	53,910	-	-	361,469
Environmental services								
Sanitary Sewer System	16	-	-	-	-	-	-	-
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	8,464	132,368	48,819	91,043	-	-	280,694
Garbage Collection	19	-	-	62,251	-	-	-	62,251
Garbage Disposal	20	-	-	67,764	50,000	-	-	117,764
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	8,464	132,368	178,834	141,043	-	-	460,709
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	7,613	2,230	34,192	8,000	-	-	52,035
Libraries	38	-	-	-	-	-	-	-
Other Cultural	39	-	-	-	-	-	-	-
Subtotal	40	7,613	2,230	34,192	8,000	-	-	52,035
Planning and Development								
Planning and Development	41	2,797	-	17,580	-	-	-	20,377
Commercial and Industrial	42	-	-	-	-	-	-	-
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	43,850	28,442	-	7,775	-	-	80,067
Tile Drainage and Shoreline Assistance	45	-	210,991	-	-	-	-	210,991
--	46	-	-	-	-	-	-	-
Subtotal	47	46,647	239,433	17,580	7,775	-	-	311,435
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	395,206	374,031	614,397	466,622	8,215	-	1,858,471

For the year ended December 31, 1994.

		1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	322,354	
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2	98,662	
Reserves and Reserve Funds	3	-	
Subtotal	4	98,662	
Long Term Liabilities Incurred			
Central Mortgage and Housing Corporation	5	-	
Ontario Financing Authority	7	-	
Commercial Area Improvement Program	9	-	
Other Ontario Housing Programs	10	-	
Ontario Clean Water Agency	11	-	
Other Loans from Ontario Capital Corporations	50	-	
Tile Drainage and Shoreline Property Assistance Programs	12	31,800	
Serial Debentures	13	9,381	
Sinking Fund Debentures	14	-	
Long Term Bank Loans	15	-	
Long Term Reserve Fund Loans	16	-	
- -	17	-	
Subtotal *	18	41,181	
Grants and Loan Forgiveness			
Ontario	20	118,592	
Canada	21	-	
Other Municipalities	22	-	
Subtotal	23	118,592	
Other Financing			
Prepaid Special Charges	24	80,299	
Proceeds From Sale of Land and Other Capital Assets	25	-	
Investment Income			
From Own Funds	26	-	
Other	27	-	
Donations	28	-	
--	30	-	
--	31	-	
Subtotal	32	80,299	
Total Sources of Financing	33	338,734	
Applications			
Own Expenditures			
Short Term Interest Costs	34	-	
Other	35	498,803	
Subtotal	36	498,803	
Transfer of Proceeds From Long Term Liabilities to:			
Other Municipalities	37	-	
Unconsolidated Local Boards	38	-	
Individuals	39	31,800	
Subtotal	40	31,800	
Transfers to Reserves, Reserve Funds and the Revenue Fund	41	-	
Total Applications	42	530,603	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	514,223	
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	514,223	
- Transfers From Reserves and Reserve Funds	47	-	
- -	48	-	
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	514,223	
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-	

1994 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1994.

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	-	-	-	5,749
Protection to Persons and Property					
Fire	2	-	-	-	35,002
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	35,002
Transportation services					
Roadways	8	55,500	-	-	117,060
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	55,500	-	-	117,060
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	54,882	-	-	88,420
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	54,882	-	-	88,420
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	-	-	-	4,000
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	4,000
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	8,210	-	-	248,572
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	8,210	-	-	248,572
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	118,592	-	-	498,803

1994 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1994.

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	-	
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	324,726	
Garbage Collection		19	-	
Garbage Disposal		20	-	
Pollution Control		21	-	
--		22	-	
	Subtotal	23	324,726	
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	17,820	
Libraries		38	-	
Other Cultural		39	-	
	Subtotal	40	17,820	
Planning and Development				
Planning and Development		41	-	
Commercial and Industrial		42	-	
Residential Development		43	-	
Agriculture and Reforestation		44	52,529	
Tile Drainage and Shoreline Assistance		45	590,009	
--		46	-	
	Subtotal	47	642,538	
Electricity		48	-	
Gas		49	-	
Telephone		50	-	
	Total	51	985,084	

1994 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Rochester Tp

For the year ended December 31, 1994.

			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	752,551
: To Canada and agencies			2	-
: To other			3	270,180
	Subtotal		4	1,022,731
Plus: All debt assumed by the municipality from others			5	-
Less: All debt assumed by others				
:Ontario - special purpose loans		80		-
:Ontario - Other		81		-
:Schoolboards		7		-
:Other municipalities		8		-
	Subtotal		9	-
Less: Ontario Clean Water Agency debt retirement funds				
- sewer		10		-
- water		11		37,647
Own sinking funds (actual balances)				
- general		12		-
- enterprises and other		13		-
	Subtotal		14	37,647
	Total		15	985,084
Amount reported in line 15 analyzed as follows:				
Sinking fund debentures			16	-
Installment (serial) debentures			17	831,722
Long term bank loans			18	-
Lease purchase agreements			19	-
Mortgages			20	-
Ontario Clean Water Agency			22	135,542
Long term reserve fund loans			23	17,820
--			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	-
Ontario Clean Water Agency - 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	-

Municipality

Rochester T

For the year ended December 31, 1994.

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6. Ontario Clean Water Agency 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. 1994 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	284,596	87,205				
- user rates (consolidated entities)	53	-	-				
Recovered from reserve funds	54	-	-				
Recovered from unconsolidated entities							
- hydro	55	-	-				
- gas and telephone	57	-	-				
--	56	-	-				
--	58	-	-				
--	59	-	-				
Total	78	286,826	87,205				
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 \$
1995	60	224,912	68,752	-	-	-	-
1996	61	193,474	50,576	-	-	-	-
1997	62	116,071	33,889	-	-	-	-
1998	63	99,095	24,792	-	-	-	-
1999	64	24,836	2,871	-	-	-	-
2000-2004	65	319,865	42,564	-	-	-	-
2005 onwards	79	6,831	546	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	985,084	223,990	-	-	-	-
* Includes interest to earned on Ontario Clean Water Agency debt retirement funds							
9. Future principal payments on EXPECTED NEW debt							
		1 \$					
1995	72	18,642					
1996	73	155,808					
1997	74	244,008					
1998	75	244,008					
1999	76	244,008					
Total	77	906,474					
10. Other notes (attach supporting schedules as required)							

1994 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Rochester Tp

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For the year ended December 31, 1994.

		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		322,721	4,873	327,594							
Special pupose requisitions												
Water rate	2		-	-	-							
Transit rate	3		-	-	-							
Sewer rate	4		-	-	-							
Library rate	5		47,713	-	47,713							
Road rate	6		-	-	-							
--	7		-	-	-							
--	8		-	-	-							
Payments in lieu of taxes	9		-	-	-							
Telephone and telegraph taxation	10		-	-	-							
Subtotal levied by mill rate -- general	11	13	370,434	4,873	375,307	361,817	11,753	-	1,743	-	375,313	19
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	13	370,434	4,873	375,307	361,817	11,753	-	1,743	-	375,313	19

1994 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Rochester Tp

For the year ended December 31, 1994.

		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	263	476,110	5,801	-	481,911	467,026	8,890	5,714	-	481,630	- 18
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	1,466	708,794	10,030	-	718,824	711,336	9,074	35	-	720,445	3,087
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	36	412,047	5,018	-	417,065	405,597	6,950	4,963	-	417,510	481
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	1,206	645,159	9,153	-	654,312	645,567	7,094	32	-	652,693	- 2,825
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	559	2,242,110	30,002	-	2,272,112	2,229,526	32,008	10,744	-	2,272,278	725

1994 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1994.

Municipality

Rochester Tp

10
15

		1	\$
Balance at the beginning of the year	1	1,107,800	
Revenues			
Contributions from revenue fund	2	367,960	
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	367,960	
Expenditures			
Transferred to capital fund	14	-	
Transferred to revenue fund	15	31,000	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	31,000	
Balance at the end of the year for:			
Reserves	23	1,444,760	
Reserve Funds	24	-	
Total	25	1,444,760	
Analysed as follows:			
Working funds	26	100,663	
Contingencies	27	-	
Ontario Clean Water Agency funds for renewals, etc			
- sewer	28	-	
- water	29	549,372	
Replacement of equipment	30	-	
Sick leave	31	-	
Insurance	32	-	
Workers' compensation	33	-	
Capital expenditure - general administration	34	518,738	
- roads	35	-	
- sanitary and storm sewers	36	-	
- parks and recreation	64	23,850	
- library	65	-	
- other cultural	66	-	
- water	38	-	
- transit	39	-	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	20,163	
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	231,974	
Municipal Election	55	-	
Business Improvement Area	56	-	
--	57		
Total	58	1,444,760	

1994 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Rochester Tp

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For the year ended December 31, 1994.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	664,733	-
Accounts receivable			
Canada	2	11,954	
Ontario	3	22,882	
Region or county	4	1,832	
Other municipalities	5	10,512	
School Boards	6	33	portion of taxes
Waterworks	7	4,144	receivable for
Other (including unorganized areas)	8	6,878	business taxes
Taxes receivable			
Current year's levies	9	212,030	1,557
Previous year's levies	10	57,826	-
Prior year's levies	11	13,574	-
Penalties and interest	12	23,038	82
Less allowance for uncollectables (negative)	13	- 1,997	- 1,997
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	50,815	portion of line 20
Capital outlay to be recovered in future years	19	985,084	for tax sale / tax
Other long term assets	20	74,655	registration
	21	2,137,993	-
Total			

1994 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Rochester Tp

For the year ended December 31, 1994.

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	36		
Region or county	28	-		
Other municipalities	29	-		
School Boards	30	-		
Trade accounts payable	31	171,944		
Other	32	525		
Other current liabilities	33	-		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	17,820		
- special area rates and special charges	35	-		
- benefitting landowners	36	831,722		
- user rates (consolidated entities)	37	135,542		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	-		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	1,444,760		
Accumulated net revenue (deficit)				
General revenue	42	15,541		
Special charges and special areas (specify)				
--	43	43,378		
--	44	- 29,878		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	20,082		
Libraries	49	-		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	-		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	19		
School boards	57	725		
Unexpended capital financing / (unfinanced capital outlay)	58	- 514,223		
Total	59	2,137,993		

		1	
1. Number of continuous full time employees as at December 31			
Administration	1	2	
Non-line Department Support Staff	2	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	293,728	15	91,679
Wages and salaries					
Employee benefits		15	55,728		3,140

		1		\$	
3. Reductions of tax roll during the year (lower tier municipalities only)					
Cash collections:		16	3,461,869	17	184,546
Current year's tax					
Previous years' tax					
Penalties and interest		18	23,038	19	3,669,453
		20	-	21	
Discounts allowed					
Tax adjustments under section 363 and 364 of the Municipal Act		22	-	23	-
- amounts added to the roll (negative)					
- amounts written off					
Tax adjustments under sections 421, 441 and 442 of the Municipal Act		24	2,790	25	842
- recoverable from upper tier and school boards					
- recoverable from general municipal revenues					
Transfers to tax sale and tax registration accounts		26	-	27	-
The Municipal Elderly Residents' Assistance Act - reductions					
- refunds		28	-	29	-
Other (specify)		30	-	31	-
		80	-	81	-
Total reductions		29	3,673,085		
Amounts added to the tax roll for collection purposes only		30	-	31	-
Business taxes written off under subsection 441(1) of the Municipal Act		81	-		

		1	
4. Tax due dates for 1994 (lower tier municipalities only)			
Interim billings:	Number of installments	31	2
	Due date of first installment (YYYYMMDD)	32	19940315
	Due date of last installment (YYYYMMDD)	33	19940615
Final billings:	Number of installments	34	2
	Due date of first installment (YYYYMMDD)	35	19940915
	Due date of last installment (YYYYMMDD)	36	19941115
			\$
Supplementary taxes levied with 1995 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		58	2,967,006	59	-
in 1995					
in 1996		59	882,000	60	882,000
in 1997					
in 1998		61	175,000	62	175,000
in 1999					
		62	175,000	63	175,000
Total		63	4,374,006		1,407,000

					balance of fund		loans outstanding		
					1		2		
					\$		\$		
6. Ontario Home Renewal Plan trust fund at year end					82	6,988	4,815		
7. Analysis of direct water and sewer billings as at December 31									
					number of residential units	1994 billings residential units	all other properties	computer use only	
					1	2	3	4	
						\$	\$		
Water									
In this municipality					39	298	129,623	3,780	
In other municipalities (specify municipality)									
--					40	-	-	-	
--					41	-	-	-	
--					42	-	-	-	
--					43	-	-	-	
--					64	-	-	-	
					number of residential units	1994 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, 1993					67	374,900	538,797	-	
Approved in 1994					68	-	-	-	
Financed in 1994					69	31,800	9,380	-	
No long term financing necessary					70	-	79,756	-	
Approved but not financed as at December 31, 1994					71	343,100	449,661	-	
Applications submitted but not approved as at Decemeber 31, 1994					72	-	-	-	
12. Forecast of total revenue fund expenditures									
					1995	1996	1997	1998	1999
					1	2	3	4	5
					\$	\$	\$	\$	\$
73					1,827,000	1,914,000	2,004,000	2,099,000	2,199,000

1994 FINANCIAL INFORMATION RETURN

ONTARIO FINANCING OF CAPITAL LOAN REPAYMENTS

For the year ended December 31, 1994.

Municipality

Victoria Co

		Principal
		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 -
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 -
Garbage Collection		19 -
Garbage Disposal		20 -
Pollution Control		21 -
--		22 -
	Subtotal	23 -
Health Services		
Public Health Services		24 -
Public Health Inspection and Control		25 -
Hospitals		26 -
Ambulance Services		27 -
Cemeteries		28 -
--		29 -
	Subtotal	30 -
Social and Family Services		
General Assistance		31 -

Assistance to Aged Persons	32	-
Assitance to Children	33	-
Day Nurseries	34	-
--	35	-
Subtotal	36	-
Recreation and Cultural Services		
Parks and Recreation	37	-
Libraries	38	-
Other Cultural	39	-
Subtotal	40	-
Planning and Development		
Planning and Development	41	-
Commercial and Industrial	42	-
Residential Development	43	-
Agriculture and Reforestation	44	-
Tile Drainage and Shoreline Assistance	45	-
--	46	-
Subtotal	47	-
Electricity	48	-
Gas	49	-
Telephone	50	-
Total	51	-

[illegible]

[illegible]