

1995 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 37058

MUNICIPALITY OF: Rochester Tp

For the year ended December 31, 1995.

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	4,132,279	431,114	2,756,424	944,741
Direct water billings on ratepayers -- own municipality	2	213,112	-		213,112
-- other municipalities	3	602	-		602
Sewer surcharge on direct water billings -- own municipality	4	-	-		-
-- other municipalities	5	-	-		-
Subtotal	6	4,345,993	431,114	2,756,424	1,158,455
PAYMENTS IN LIEU OF TAXATION					
Canada	7	2,118	-	-	2,118
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	713	-		713
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	-	-	-	-
Ontario Hydro	13	14,055	2,075	9,359	2,621
Liquor Control Board of Ontario	14	-	-	-	-
Other	15	-	-	-	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	16,886	2,075	9,359	5,452
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	111,008			111,008
Canada specific grants	30	-			-
Other municipalities - grants and fees	31	17,683			17,683
Fees and service charges	32	273,806			273,806
Subtotal	33	402,497			402,497
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	2,874	-	-	2,874
Fines	37	-			-
Penalties and interest on taxes	38	49,231			49,231
Investment income - from own funds	39	-			-
- other	40	40,605			40,605
Sales of publications, equipment, etc	42	9,680			9,680
Contributions from capital fund	43	9,708			-
Contributions from reserves and reserve funds	44	172,677			172,677
Contributions from non-consolidated entities	45	-			-
--	46	-	-	-	
--	47	-	-	-	
--	48	-	-	-	
Sale of Land	49	-			-
Subtotal	50	284,775	9,708	-	275,067
TOTAL REVENUE	51	5,153,267	442,897	2,765,783	1,944,587

For the year ended December 31, 1995.

Rochester Tp

[illegible]

For the year ended December 31, 1995.

Rochester Tp

II. Upper tier purposes

For the year ended December 31, 1995.

Rochester Tp

[illegible]

ANALYSIS OF TAXATION

For the year ended December 31, 1995.

Municipality

Rochester Tp

2LT - OP

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LOCAL TAXABLE ASSESSMENT					MILL RATES		TAXES LEVIED			SUPPLEMENTARY TAXES			TOTAL
MAID	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
Secondary separate													
General	0	8,925,243	790,395	103,865	82.238000	96.751000	733,995	76,471	10,049	1,289	1,228	368	823,400
Share Of Telephone And Telegraph Taxation	0	-	-	-	-	-	-	9,009	-	-	-	-	9,009
Total Taxation	0	-	-	-	-	-	733,995	85,480	10,049	1,289	1,228	368	832,409
Separate consolidated													
Total all school board taxation	0						2,436,627	279,804	30,292	2,866	5,258	1,577	2,756,424

ANALYSIS OF UPPER TIER LEVIES AND DIRECT CHARGES

For the year ended December 31, 1995.

Municipality

This Schedule Not Required For This Municipality

[illegible]

ANALYSIS OF UPPER TIER LEVIES AND DIRECT CHARGES

For the year ended December 31, 1995.

Municipality

This Schedule Not Required For This Municipality

[illegible]

1995 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1995.

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	-	-	19,060
Protection to Persons and Property					
Fire	2	-	-	-	-
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	33,015
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	33,015
Transportation services					
Roadways	8	92,000	-	-	-
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	92,000	-	-	-
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	-	-	-	38,408
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	38,408
Planning and Development					
Planning and Development	41	-	-	-	20,294
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	18,505	-	17,683	-
Tile Drainage and Shoreline Assistance	45	-	-	-	163,029
--	46	-	-	-	-
Subtotal	47	18,505	-	17,683	183,323
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	111,008	-	17,683	273,806

1995 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1995.

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	241,682	-	53,641	53,303	-	-	348,626
Protection to Persons and Property								
Fire	2	56,753	-	56,036	30,324	-	-	143,113
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	8,283	-	8,283
Protective inspection and control	5	45,543	-	4,963	-	-	-	50,506
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	102,296	-	60,999	30,324	8,283	-	201,902
Transportation services								
Roadways	8	56,253	-	205,264	170,525	-	-	432,042
Winter Control	9	-	-	-	-	-	-	-
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	13,677	-	-	-	13,677
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	56,253	-	218,941	170,525	-	-	445,719
Environmental services								
Sanitary Sewer System	16	-	-	-	-	-	-	-
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	4,266	112,571	131,159	128,406	-	-	376,402
Garbage Collection	19	-	-	50,784	-	-	-	50,784
Garbage Disposal	20	-	-	64,106	50,000	-	-	114,106
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	4,266	112,571	246,049	178,406	-	-	541,292
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	5,033	2,230	37,896	-	-	-	45,159
Libraries	38	-	-	-	-	-	-	-
Other Cultural	39	-	-	-	-	-	-	-
Subtotal	40	5,033	2,230	37,896	-	-	-	45,159
Planning and Development								
Planning and Development	41	3,029	-	14,808	-	-	-	17,837
Commercial and Industrial	42	-	-	-	-	-	-	-
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	44,091	23,353	-	23,363	-	-	90,807
Tile Drainage and Shoreline Assistance	45	-	163,422	-	-	-	-	163,422
--	46	-	-	-	-	-	-	-
Subtotal	47	47,120	186,775	14,808	23,363	-	-	272,066
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	456,650	301,576	632,334	455,921	8,283	-	1,854,764

1995 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL OPERATION

For the year ended December 31, 1995.

		1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	514,223	
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2	203,183	
Reserves and Reserve Funds	3	74,615	
Subtotal	4	277,798	
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	14,400	
Serial Debentures	13	288,877	
Sinking Fund Debentures	14	-	
Long Term Bank Loans	15	-	
Long Term Reserve Fund Loans	16	-	
- -	17	-	
Subtotal *	18	303,277	
Grants and Loan Forgiveness			
Ontario	20	1,374,572	
Canada	21	67,464	
Other Municipalities	22	384,326	
Subtotal	23	1,826,362	
Other Financing			
Prepaid Special Charges	24	899,915	
Proceeds From Sale of Land and Other Capital Assets	25	-	
Investment Income			
From Own Funds	26	-	
Other	27	-	
Donations	28	-	
--	30	-	
--	31	-	
Subtotal	32	899,915	
Total Sources of Financing	33	3,307,352	
Applications			
Own Expenditures			
Short Term Interest Costs	34	-	
Other	35	3,155,888	
Subtotal	36	3,155,888	
Transfer of Proceeds From Long Term Liabilities to:			
Other Municipalities	37	-	
Unconsolidated Local Boards	38	-	
Individuals	39	14,400	
Subtotal	40	14,400	
Transfers to Reserves, Reserve Funds and the Revenue Fund	41	9,708	
Total Applications	42	3,179,996	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	386,867	
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	386,867	
- Transfers From Reserves and Reserve Funds	47	-	
- -	48	-	
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	386,867	
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-	

1995 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1995.

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	-	-	-	1,573
Protection to Persons and Property					
Fire	2	-	-	-	18,324
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	18,324
Transportation services					
Roadways	8	39,000	-	-	209,015
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	509
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	39,000	-	-	209,524
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	1,024,573	67,464	16,699	2,350,553
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	1,024,573	67,464	16,699	2,350,553
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	310,999	-	367,627	575,914
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	310,999	-	367,627	575,914
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	1,374,572	67,464	384,326	3,155,888

1995 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1995.

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	329,680	
Garbage Collection		19	-	
Garbage Disposal		20	-	
Pollution Control		21	-	
--		22	-	
	Subtotal	23	329,680	
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	15,590	
Libraries		38	-	
Other Cultural		39	-	
	Subtotal	40	15,590	
Planning and Development				
Planning and Development		41	-	
Commercial and Industrial		42	-	
Residential Development		43	-	
Agriculture and Reforestation		44	89,307	
Tile Drainage and Shoreline Assistance		45	486,411	
--		46	-	
	Subtotal	47	575,718	
Electricity		48	-	
Gas		49	-	
Telephone		50	-	
	Total	51	920,988	

1995 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Rochester Tp

For the year ended December 31, 1995.

			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	920,988
: To Canada and agencies			2	-
: To other			3	-
	Subtotal		4	920,988
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		-
Own sinking funds (actual balances)				
- general		12		-
- enterprises and other		13		-
	Subtotal		14	-
	Total		15	920,988
Amount reported in line 15 analyzed as follows:				
Sinking fund debentures			16	-
Installment (serial) debentures			17	876,762
Long term bank loans			18	-
Lease purchase agreements			19	-
Mortgages			20	-
Ontario Clean Water Agency			22	28,636
Long term reserve fund loans			23	15,590
--			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 U.S. dollars			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	-

1995 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Rochester Tp

For the year ended December 31, 1995.

			accumulated surplus (deficit)	total outstanding capital obligation	debt charges			
			1	2	3			
			\$	\$	\$			
Water projects - for this municipality only			46	-	-			
- share of integrated projects			47	495	86,935			
Sewer projects - for this municipality only			48	-	-			
- share of integrated projects			49	-	-			
7. 1995 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	233,238	66,108			
- 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	235,468	66,108			
Line 78 includes:								
Financing of one-time real estate purchase			90	-	-			
Other lump sum (balloon) repayments of long term debt			91	-	-			
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		5		6
		\$		\$		\$		\$
1996		236,557		71,303		-		-
1997		164,108		51,133		-		-
1998		151,892		38,274		-		-
1999		121,668		26,493		-		-
2000		140,858		16,916		-		-
2001 - 2005		105,905		17,669		-		-
2006 onwards		-		-		-		-
interest to be earned on sinking funds *		69	-	-		-		-
Downtown revitalization program		70	-	-		-		-
Total		71	920,988	221,788		-		-
* Includes interest to earned on Ontario Clean Water Agency debt retirement funds								
9. Future principal payments on EXPECTED NEW debt								
						1		
						\$		
1996						72	44,980	
1997						73	178,954	
1998						74	192,558	
1999						75	207,200	
2000						76	222,959	
Total						77	846,651	
10. Other notes (attach supporting schedules as required)								
11. Long term debt refinanced:								
						principal	interest	
						1	2	
						\$	\$	
Repayment of Provincial Special Assistance						92	-	

1995 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Rochester Tp

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For the year ended December 31, 1995.

		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		368,877	1,490	370,367							
Special pupose requisitions												
Water rate	2		-	-	-							
Transit rate	3		-	-	-							
Sewer rate	4		-	-	-							
Library rate	5		57,648	-	57,648							
Road rate	6		-	-	-							
--	7		-	-	-							
--	8		-	-	-							
Payments in lieu of taxes	9		2,075	-	2,075							
Telephone and telegraph taxation	10		12,764	-	12,764							
Subtotal levied by mill rate -- general	11	19	441,364	1,490	442,854	418,350	12,764	-	2,075	9,708	442,897	62
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	19	441,364	1,490	442,854	418,350	12,764	-	2,075	9,708	442,897	62

1995 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Rochester Tp

For the year ended December 31, 1995.

		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	- 18	625,135	2,235	-	627,370	615,120	6,645	4,878	-	626,643	- 745
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	3,087	735,553	2,557	-	738,110	729,103	10,369	30	-	739,502	4,479
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	481	563,261	2,024	-	565,285	557,004	5,774	4,417	-	567,195	2,391
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	- 2,825	830,687	2,885	-	833,572	823,400	9,009	34	-	832,443	- 3,954
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	725	2,754,636	9,701	-	2,764,337	2,724,627	31,797	9,359	-	2,765,783	2,171

1995 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1995.

Municipality

Rochester Tp

10
15

		1	\$
Balance at the beginning of the year	1	1,444,760	
Revenues			
Contributions from revenue fund	2	252,738	
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	252,738	
Expenditures			
Transferred to capital fund	14	74,615	
Transferred to revenue fund	15	172,677	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	247,292	
Balance at the end of the year for:			
Reserves	23	1,450,206	
Reserve Funds	24	-	
Total	25	1,450,206	
Analysed as follows:			
Working funds	26	100,663	
Contingencies	27	-	
Ontario Clean Water Agency funds for renewals, etc			
- sewer	28	-	
- water	29	497,215	
Replacement of equipment	30	-	
Sick leave	31	-	
Insurance	32	-	
Workers' compensation	33	-	
Capital expenditure - general administration	34	497,187	
- roads	35	-	
- sanitary and storm sewers	36	-	
- parks and recreation	64	35,169	
- library	65	-	
- other cultural	66	-	
- water	38	-	
- transit	39	-	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	25,954	
Development Charges Act	68	12,044	
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	281,974	
Municipal Election	55	-	
Business Improvement Area	56	-	
--	57		
Total	58	1,450,206	

1995 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Rochester Tp

11
16

For the year ended December 31, 1995.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	556,664	-
Accounts receivable			
Canada	2	31,734	
Ontario	3	551,804	
Region or county	4	1,764	
Other municipalities	5	181,308	
School Boards	6	-	portion of taxes
Waterworks	7	5,369	receivable for
Other (including unorganized areas)	8	277,250	business taxes
Taxes receivable			
Current year's levies	9	257,411	3,999
Previous year's levies	10	54,959	-
Prior year's levies	11	15,208	-
Penalties and interest	12	26,320	248
Less allowance for uncollectables (negative)	13	- 1,997	- 1,997
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	58,303	portion of line 20 for tax sale / tax registration
Capital outlay to be recovered in future years	19	920,988	
Other long term assets	20	70,919	-
	21	3,008,004	
Total			

1995 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Rochester Tp

11
16

For the year ended December 31, 1995.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	-	-	-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	697,975		
Accounts payable and accrued liabilities				
Canada	26	-		
Ontario	27	42		
Region or county	28	-		
Other municipalities	29	-		
School Boards	30	-		
Trade accounts payable	31	188,951		
Other	32	-		
Other current liabilities	33	-		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	15,590		
- special area rates and special charges	35	-		
- benefitting landowners	36	876,762		
- user rates (consolidated entities)	37	28,636		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	-		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	1,450,206		
Accumulated net revenue (deficit)				
General revenue	42	69,245		
Special charges and special areas (specify)				
--	43	99,575		
--	44	- 29,878		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	-		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	-		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	- 62		
School boards	57	- 2,171		
Unexpended capital financing / (unfinanced capital outlay)	58	- 386,867		
Total	59	3,008,004		

		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:					
Wages and salaries	14	427,500		98,071	
Employee benefits	15	63,599		3,959	

		1		\$	
3. Reductions of tax roll during the year (lower tier municipalities only)					
Cash collections:					
Current year's tax	16	4,007,651			
Previous years' tax	17	213,263			
Penalties and interest	18	49,024			
	19	4,269,938			
	20	-			
Discounts allowed					
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	7,047			
- recoverable from general municipal revenues	25	2,043			
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	4,279,028			
Amounts added to the tax roll for collection purposes only	30	230,498			
Business taxes written off under subsection 441(1) of the Municipal Act	81	-			

		1	
4. Tax due dates for 1995 (lower tier municipalities only)			
Interim billings:			
Number of installments	31	2	
Due date of first installment (YYYYMMDD)	32	19950315	
Due date of last installment (YYYYMMDD)	33	19950615	
Final billings:			
Number of installments	34	2	
Due date of first installment (YYYYMMDD)	35	19950915	
Due date of last installment (YYYYMMDD)	36	19951115	
		\$	
Supplementary taxes levied with1996 due date	37	-	

		long term financing requirements			
		gross expenditures	approved by the O.M.B. or Concil	submitted but not yet approved by O.M.B. or Council	forecast not yet submitted to the O.M.B or Council
		1	2	3	4
		\$	\$	\$	\$
Estimated to take place					
in 1996	58	405,000	-	-	405,000
in 1997	59	10,000	-	-	10,000
in 1998	60	10,000	-	-	10,000
in 1999	61	10,000	-	-	10,000
in 2000	62	10,000	-	-	10,000
Total	63	445,000	-	-	445,000

STATISTICAL DATA

For the year ended December 31, 1995.

		balance of fund		loans outstanding							
		1		2							
		\$		\$							
6. Ontario Home Renewal Plan trust fund at year end		82		4,6242,757							
7. Analysis of direct water and sewer billings as at December 31											
		number of residential units		1995 billings residential units		all other properties		computer use only			
		1		2		3		4			
				\$		\$					
Water		39		315		211,366		1,746			
In this municipality											
In other municipalities (specify municipality)											
--		40		-		-		-			
--		41		-		-		-			
--		42		-		-		-			
--		43		-		-		-			
--		64		-		-		-			
				number of residential units		1995 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, 1994		67		343,100		449,661		-		792,761	
Approved in 1995		68		-		-		29,014		29,014	
Financed in 1995		69		14,400		288,877		-		303,277	
No long term financing necessary		70		-		-		-		-	
Approved but not financed as at December 31, 1995		71		328,700		160,784		29,014		518,498	
Applications submitted but not approved as at Decemeber 31, 1995		72		-		-		-		-	
12. Forecast of total revenue fund expenditures											
		1996		1997		1998		1999		2000	
		1		2		3		4		5	
		\$		\$		\$		\$		\$	
73		1,877,000		1,964,000		2,054,000		2,149,000		2,249,000	
13. Municipal procurement this year											
		1		2							
		\$		\$							
Total construction contracts awarded		85		-		-		-		-	
Construction contracts awarded at \$100,000 or greater		86		-		-		-		-	

1995 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]