

# 1996 FINANCIAL INFORMATION RETURN

**MUNICIPAL CODE: 37058**

**MUNICIPALITY OF: Rochester Tp**

1996 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1996.

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	4,466,305	448,692	2,893,934	1,123,680
Direct water billings on ratepayers					
-- own municipality	2	204,583	-		204,583
-- other municipalities	3	785	-		785
Sewer surcharge on direct water billings					
-- own municipality	4	-	-		-
-- other municipalities	5	-	-		-
Subtotal	6	4,671,673	448,692	2,893,934	1,329,047
PAYMENTS IN LIEU OF TAXATION					
Canada	7	2,068	-	-	2,068
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	14,126	2,075	9,431	2,620
Liquor Control Board of Ontario	14	-	-	-	-
Other	15	-	-	-	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	16,907	2,075	9,431	5,401
ONTARIO NON-SPECIFIC GRANTS					
Ontario Municipal Support Grant	60	73,360			73,360
.....	61	-			-
Subtotal	69	73,360			73,360
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	167,925			167,925
Canada specific grants	30	-			-
Other municipalities - grants and fees	31	21,402			21,402
Fees and service charges	32	269,723			269,723
Subtotal	33	459,050			459,050
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	3,170	-	-	3,170
Fines	37	-			-
Penalties and interest on taxes	38	54,776			54,776
Investment income - from own funds	39	-			-
- other	40	58,081			58,081
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	108,033			108,033
Contributions from non-consolidated entities	45	-			-
--	46	-			-
--	47	-			-
--	48	-			-
Subtotal	50	224,060	-	-	224,060
TOTAL REVENUE	51	5,445,050	450,767	2,903,365	2,090,918

For the year ended December 31, 1996.

Rochester Tp

[illegible]

For the year ended December 31, 1996.

Rochester Tp

## II. Upper tier purposes

For the year ended December 31, 1996.

Rochester Tp

[illegible]

ANALYSIS OF TAXATION

For the year ended December 31, 1996.

Municipality

Rochester Tp
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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	-	-	-	-	-	-	-	-	-	-	-	-
Share Of Telephone And Telegraph Taxation	0	-	-	-	-	-	-	-	-	-	-	-	-
Total Taxation	0	-	-	-	-	-	-	-	-	-	-	-	-
Separate consolidated													
General	0	9,032,842	770,076	106,130	156.241000	183.813000	1,411,300	141,550	19,508	38,651	6,527	1,007	1,618,543
Share Of Telephone And Telegraph Taxation	0	-	-	-	-	-	-	20,070	-	-	-	-	20,070
Total Taxation	0	-	-	-	-	-	1,411,300	161,620	19,508	38,651	6,527	1,007	1,638,613
Total all school board taxation	0						2,483,490	292,784	32,800	70,071	13,677	1,112	2,893,934

## ANALYSIS OF UPPER TIER LEVIES AND DIRECT CHARGES

For the year ended December 31, 1996.

Municipality

## This Schedule Not Required For This Municipality

[illegible]

## ANALYSIS OF UPPER TIER LEVIES AND DIRECT CHARGES

For the year ended December 31, 1996.

Municipality

## This Schedule Not Required For This Municipality

[illegible]



1996 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE  
FOR SPECIFIC FUNCTION

For the year ended December 31, 1996.

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	8,333	-	-	21,115
Protection to Persons and Property					
Fire	2	-	-	-	-
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	44,638
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	44,638
Transportation services					
Roadways	8	145,740	-	-	-
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	145,740	-	-	-
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	-	-	-	40,298
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	40,298
Planning and Development					
Planning and Development	41	-	-	-	14,996
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	13,852	-	21,402	-
Tile Drainage and Shoreline Assistance	45	-	-	-	148,676
--	46	-	-	-	-
Subtotal	47	13,852	-	21,402	163,672
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	167,925	-	21,402	269,723

1996 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1996.

Municipality

Rochester Tp

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		Salaries Wages and Employee Benefits	Net Long Term Debt Charges	Materials, Services, Rents and Financial Expenses	Transfers To Own Funds	Other Transfers	Inter- Functional Transfers	Total Expenditures
		1	2	3	4	5	6	7
		\$	\$	\$	\$	\$	\$	\$
General Government	1	227,280	-	99,134	60,550	-	-	386,964
Protection to Persons and Property								
Fire	2	67,296	-	41,451	11,085	-	-	119,832
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	7,226	-	7,226
Protective inspection and control	5	53,061	-	5,370	-	-	-	58,431
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	120,357	-	46,821	11,085	7,226	-	185,489
Transportation services								
Roadways	8	91,276	-	149,023	239,599	-	-	479,898
Winter Control	9	-	-	-	-	-	-	-
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	12,187	-	-	-	12,187
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	91,276	-	161,210	239,599	-	-	492,085
Environmental services								
Sanitary Sewer System	16	-	-	-	-	-	-	-
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	6,097	207,781	130,877	236,938	-	-	581,693
Garbage Collection	19	-	-	53,702	-	-	-	53,702
Garbage Disposal	20	-	-	66,194	10,000	-	-	76,194
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	6,097	207,781	250,773	246,938	-	-	711,589
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	3,344	2,230	31,199	4,649	-	-	41,422
Libraries	38	-	-	-	-	-	-	-
Other Cultural	39	-	-	-	-	-	-	-
Subtotal	40	3,344	2,230	31,199	4,649	-	-	41,422
Planning and Development								
Planning and Development	41	897	-	11,895	-	-	-	12,792
Commercial and Industrial	42	-	-	-	-	-	-	-
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	44,995	37,234	-	28,696	-	-	110,925
Tile Drainage and Shoreline Assistance	45	-	149,042	-	-	-	-	149,042
--	46	-	-	-	-	-	-	-
Subtotal	47	45,892	186,276	11,895	28,696	-	-	272,759
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	494,246	396,287	601,032	591,517	7,226	-	2,090,308

		1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	386,867	
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2	226,341	
Reserves and Reserve Funds	3	170,853	
Subtotal	4	397,194	
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	-	
Tile Drainage and Shoreline Property Assistance Programs	12	64,407	
Serial Debentures	13	346,603	
Sinking Fund Debentures	14	-	
Long Term Bank Loans	15	-	
Long Term Reserve Fund Loans	16	-	
- -	17	-	
Subtotal *	18	411,010	
Grants and Loan Forgiveness			
Ontario	20	137,504	
Canada	21	79,746	
Other Municipalities	22	-	
Subtotal	23	217,250	
Other Financing			
Prepaid Special Charges	24	42,694	
Proceeds From Sale of Land and Other Capital Assets	25	-	
Investment Income			
From Own Funds	26	-	
Other	27	-	
Donations	28	-	
--	30	-	
--	31	-	
Subtotal	32	42,694	
Total Sources of Financing	33	1,068,148	
Applications			
Own Expenditures			
Short Term Interest Costs	34	-	
Other	35	598,913	
Subtotal	36	598,913	
Transfer of Proceeds From Long Term Liabilities to:			
Other Municipalities	37	-	
Unconsolidated Local Boards	38	-	
Individuals	39	64,407	
Subtotal	40	64,407	
Transfers to Reserves, Reserve Funds and the Revenue Fund	41	-	
Total Applications	42	663,320	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	- 17,961	
Amount Reported in Line 43 Analysed as Follows:			
Unapplied Capital Receipts (Negative)	44	- 17,961	
To be Recovered From:			
- Taxation or User Charges Within Term of Council	45	-	
- Proceeds From Long Term Liabilities	46	-	
- Transfers From Reserves and Reserve Funds	47	-	
- -	48	-	
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	- 17,961	
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-	

1996 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1996.

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	-	-	-	4,430
Protection to Persons and Property					
Fire	2	-	-	-	11,085
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	11,085
Transportation services					
Roadways	8	38,967	-	-	213,079
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	450
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	38,967	-	-	213,529
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	97,283	79,746	-	368,104
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	97,283	79,746	-	368,104
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	1,254	-	-	1,765
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	1,254	-	-	1,765
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	137,504	79,746	-	598,913

1996 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM  
LIABILITIES BY FUNCTION

For the year ended December 31, 1996.

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	578,286	
Garbage Collection		19	-	
Garbage Disposal		20	-	
Pollution Control		21	-	
--		22	-	
	Subtotal	23	578,286	
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	13,360	
Libraries		38	-	
Other Cultural		39	-	
	Subtotal	40	13,360	
Planning and Development				
Planning and Development		41	-	
Commercial and Industrial		42	-	
Residential Development		43	-	
Agriculture and Reforestation		44	59,478	
Tile Drainage and Shoreline Assistance		45	440,581	
--		46	-	
	Subtotal	47	500,059	
Electricity		48	-	
Gas		49	-	
Telephone		50	-	
	Total	51	1,091,705	

1996 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1996.

Municipality

Rochester Tp

			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	1,091,705
: To Canada and agencies			2	-
: To other			3	-
	Subtotal		4	1,091,705
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: 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	1,091,705
Amount reported in line 15 analyzed as follows:				
Sinking fund debentures			16	-
Installment (serial) debentures			17	1,051,613
Long term bank loans			18	-
Lease purchase agreements			19	-
Mortgages			20	-
Ontario Clean Water Agency			22	26,732
Long term reserve fund loans			23	13,360
--			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	-

1996 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1996.

Municipality

Rochester Tp
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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	5,143	165,120	21,596		
Sewer projects - for this municipality only	48	-	-	-	-	
- share of integrated projects	49	-	-	-	-	
7. 1996 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	293,020	101,037			
- 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	295,250	101,037			
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	3	4
			\$	\$	\$	\$
1997		227,408	83,996	-	-	-
1998		220,505	66,068	-	-	-
1999		195,765	48,802	-	-	-
2000		217,353	33,299	-	-	-
2001		121,761	18,097	-	-	-
2002 - 2006		108,913	19,217	-	-	-
2007 onwards		-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-
Total	71	1,091,705	269,479	-	-	-
* Includes interest to earned on Ontario Clean Water Agency debt retirement funds						
9. Future principal payments on EXPECTED NEW debt						
					1	
					\$	
1997	72	68,182				
1998	73	73,637				
1999	74	79,528				
2000	75	85,890				
2001	76	92,763				
Total	77	400,000				
10. Other notes (attach supporting schedules as required)						
11. Long term debt refinanced:						
			principal	interest		
			1	2		
			\$	\$		
Repayment of Provincial Special Assistance	92	-	-	-		
Other long term debt refinanced	93	-	-	-		

1996 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Rochester Tp

For the year ended December 31, 1996.

		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		364,232	12,960	377,192							
Special pupose requisitions												
Water rate	2		-	-	-							
Transit rate	3		-	-	-							
Sewer rate	4		-	-	-							
Library rate	5		58,465	-	58,465							
Road rate	6		-	-	-							
--	7		-	-	-							
--	8		-	-	-							
Payments in lieu of taxes	9		2,073	-	2,073							
Telephone and telegraph taxation	10		13,037	-	13,037							
Subtotal levied by mill rate -- general	11	-	437,807	12,960	450,767	435,655	13,037	-	2,075	-	450,767	-
Special purpose requisitions	12		-	-	-							
Water			-	-	-							
Transit	13		-	-	-							
Sewer	14		-	-	-							
Library	15		-	-	-							
--	16		-	-	-							
--	17		-	-	-							
Subtotal levied by mill rate -- special areas	18	-	-	-	-	-	-	-	-	-	-	-
Speical charges	19	-	-	-	-	-	-	-	-	-	-	-
Direct water billings	20	-	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	21	-	-	-	-	-	-	-	-	-	-	-
Total region or county	22	-	437,807	12,960	450,767	435,655	13,037	-	2,075	-	450,767	-



1996 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Rochester Tp

For the year ended December 31, 1996.

		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	-	-	-	-	-	-	-	-	-	-
	--	31	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
	--	40	-	-	-	-	-	-	-	-	-	-
	--	41	-	-	-	-	-	-	-	-	-	-
	--	42	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
	--	50	-	-	-	-	-	-	-	-	-	-
	--	1	-	364,232	12,960	377,192	-	-	-	-	-	-
Secondary separate (specify)												
	--	70	-	-	-	-	-	-	-	-	-	-
	--	71	-	-	-	-	-	-	-	-	-	-
	--	2	-	-	-	-	-	-	-	-	-	-
Total school boards		36	-	2,818,505	84,860	2,903,365	2,858,796	35,138	9,431	-	2,903,365	-

1996 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF RESERVES  
AND RESERVE FUNDS

Rochester Tp

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For the year ended December 31, 1996.

		1 \$
Balance at the beginning of the year	1	1,450,206
Revenues		
Contributions from revenue fund	2	365,176
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	365,176
Expenditures		
Transferred to capital fund	14	170,853
Transferred to revenue fund	15	108,033
Charges for long term liabilities - principal and interest	16	-
--	63	-
--	20	-
--	21	-
Total expenditure	22	278,886
Balance at the end of the year for:		
Reserves	23	1,536,496
Reserve Funds	24	-
Total	25	1,536,496
Analysed as follows:		
Working funds	26	100,663
Contingencies	27	-
Ontario Clean Water Agency funds for renewals, etc		
- sewer	28	-
- water	29	520,718
Replacement of equipment	30	-
Sick leave	31	-
Insurance	32	-
Workers' compensation	33	-
Capital expenditure - general administration	34	514,494
- roads	35	26,105
- sanitary and storm sewers	36	-
- parks and recreation	64	44,836
- library	65	-
- other cultural	66	-
- water	38	-
- transit	39	-
- housing	40	-
- industrial development	41	-
- other and unspecified	42	491
Development Charges Act	68	34,715
Lot levies and subdivider contributions	44	-
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	291,974
Municipal Election	55	2,500
Business Improvement Area	56	-
--	57	
Total	58	1,536,496

1996 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Rochester Tp
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For the year ended December 31, 1996.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	1,479,220	-
Accounts receivable			
Canada	2	6,862	
Ontario	3	206,674	
Region or county	4	-	
Other municipalities	5	5,991	
School Boards	6	-	portion of taxes
Waterworks	7	9,031	receivable for
Other (including unorganized areas)	8	3,035	business taxes
Taxes receivable			
Current year's levies	9	284,419	3,288
Previous year's levies	10	60,881	1,099
Prior year's levies	11	15,087	-
Penalties and interest	12	25,775	348
Less allowance for uncollectables (negative)	13	- 1,997	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	73,776	portion of line 20
Capital outlay to be recovered in future years	19	1,091,705	for tax sale / tax
Other long term assets	20	5,874	registration
	21	3,266,333	-
Total			

1996 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Rochester Tp
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For the year ended December 31, 1996.

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	29		
Region or county	28	9,348		
Other municipalities	29	-		
School Boards	30	73,437		
Trade accounts payable	31	397,365		
Other	32	-		
Other current liabilities	33	-		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	13,360		
- special area rates and special charges	35	-		
- benefitting landowners	36	1,051,613		
- user rates (consolidated entities)	37	26,732		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	-		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	1,536,496		
Accumulated net revenue (deficit)				
General revenue	42	172,653		
Special charges and special areas (specify)				
--	43	12,556		
--	44	- 45,217		
--	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	-		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	17,961		
Total	59	3,266,333		

For the year ended December 31, 1996.

		1	
1. Number of continuous full time employees as at December 31			
Administration	1	4	
Non-line Department Support Staff	2	-	
Fire	3	-	
Police	4	-	
Transit	5	2	
Public Works	6	1	
Health Services	7	-	
Homes for the Aged	8	-	
Other Social Services	9	-	
Parks and Recreation	10	-	
Libraries	11	-	
Planning	12	-	
Total	13	7	
		continuous full time employees December 31	
		other	
		1	2
		\$	\$
2. Total expenditures during the year on:		14	15
Wages and salaries		327,123	95,897
Employee benefits		64,274	4,104
		1	
		\$	
3. Reductions of tax roll during the year (lower tier municipalities only)			
Cash collections: Current year's tax	16	4,577,526	
Previous years' tax	17	251,864	
Penalties and interest	18	58,729	
Subtotal	19	4,888,119	
Discounts allowed	20	-	
Tax adjustments under section 362 and 263 of the Municipal Act	22		
- amounts added to the roll (negative)		-	
- amounts written off	23	-	
Tax adjustments under sections 465, 495 and 496 of the Municipal Act	24		
- recoverable from upper tier and school boards		3,113	
- recoverable from general municipal revenues	25	756	
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	4,891,988	
Amounts added to the tax roll for collection purposes only	30	399,506	
Business taxes written off under subsection 441(1) of the Municipal Act	81	-	
		1	
4. Tax due dates for 1996 (lower tier municipalities only)			
Interim billings: Number of installments	31	2	
Due date of first installment (YYYYMMDD)	32	19960315	
Due date of last installment (YYYYMMDD)	33	19960617	
Final billings: Number of installments	34	2	
Due date of first installment (YYYYMMDD)	35	19960906	
Due date of last installment (YYYYMMDD)	36	19961115	
		\$	
Supplementary taxes levied with 1997 due date	37	-	
5. Projected capital expenditures and long term financing requirements as at December 31		long term financing requirements	
	gross expenditures	approved by the O.M.B. or Concil	submitted but not yet approved by O.M.B. or Council
	forecast not yet submitted to the O.M.B or Council		
Estimated to take place	1	2	3
	\$	\$	\$
in 1997	58	10,000	-
in 1998	59	10,000	-
in 1999	60	10,000	-
in 2000	61	10,000	-
in 2001	62	10,000	-
Total	63	50,000	-

STATISTICAL DATA

For the year ended December 31, 1996.

		balance of fund		loans outstanding							
		1		2							
		\$		\$							
6. Ontario Home Renewal Plan trust fund at year end		82		3,361		1,375					
7. Analysis of direct water and sewer billings as at December 31											
		number of residential units		1996 billings residential units		all other properties		computer use only			
		1		2		3		4			
				\$		\$					
Water		39		412		203,135		1,448			
In this municipality											
In other municipalities (specify municipality)											
--		40		-		-		-			
--		41		-		-		-			
--		42		-		-		-			
--		43		-		-		-			
--		64		-		-		-			
				number of residential units		1996 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, 1995		67		328,700		160,784		29,014		518,498	
Approved in 1996		68		-		-		346,603		346,603	
Financed in 1996		69		64,407		-		346,603		411,010	
No long term financing necessary		70		-		-		-		-	
Approved but not financed as at December 31, 1996		71		264,293		160,784		29,014		454,091	
Applications submitted but not approved as at Decemeber 31, 1996		72		-		-		-		-	
12. Forecast of total revenue fund expenditures											
		2000		2001		2002		2003		2004	
		1		2		3		4		5	
		\$		\$		\$		\$		\$	
73		1,927,000		2,014,000		2,104,000		2,199,000		2,299,000	
13. Municipal procurement this year											
		1		2							
				\$							
Total construction contracts awarded		85		-		-		-		-	
Construction contracts awarded at \$100,000 or greater		86		-		-		-		-	