

1997 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 37058

MUNICIPALITY OF: Rochester Tp

1997 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1997.

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	4,459,657	451,983	2,922,263	1,085,411
Direct water billings on ratepayers -- own municipality	2	164,346	-		164,346
-- other municipalities	3	893	-		893
Sewer surcharge on direct water billings -- own municipality	4	-	-		-
-- other municipalities	5	-	-		-
Subtotal	6	4,624,896	451,983	2,922,263	1,250,650
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	14,127	2,075	9,431	2,621
Liquor Control Board of Ontario	14	-	-	-	-
Other	15	-	-	-	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	16,908	2,075	9,431	5,402
ONTARIO NON-SPECIFIC GRANTS					
Ontario Municipal Support Grant	60	106,646			106,646
.....	61	-			-
Subtotal	69	106,646			106,646
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	119,965			119,965
Canada specific grants	30	16,071			16,071
Other municipalities - grants and fees	31	21,308			21,308
Fees and service charges	32	230,688			230,688
Subtotal	33	388,032			388,032
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	2,768	-	-	2,768
Fines	37	-			-
Penalties and interest on taxes	38	56,471			56,471
Investment income - from own funds	39	-			-
- other	40	50,028			50,028
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	38,194			38,194
Contributions from non-consolidated entities	45	-			-
--	46	-			-
--	47	-			-
--	48	-			-
Subtotal	50	147,461	-	-	147,461
TOTAL REVENUE	51	5,283,943	454,058	2,931,694	1,898,191

For the year ended December 31, 1997.

Rochester Tp

[illegible]

For the year ended December 31, 1997.

Rochester Tp

II. Upper tier purposes

For the year ended December 31, 1997.

Rochester Tp

[illegible]

ANALYSIS OF TAXATION

For the year ended December 31, 1997.

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	-	-	-	-	-	-	-	-	-	-	-	-
Share Of Telephone And Telegraph Taxation	0	-	-	-	-	-	-	-	-	-	-	-	-
Total Taxation	0	-	-	-	-	-	-	-	-	-	-	-	-
Separate consolidated													
General	0	9,236,448	809,473	111,975	156.241000	183.813000	1,443,112	148,792	20,582	5,134	2,170	1,441	1,621,231
Share Of Telephone And Telegraph Taxation	0	-	-	-	-	-	-	18,771	-	-	-	-	18,771
Total Taxation	0	-	-	-	-	-	1,443,112	167,563	20,582	5,134	2,170	1,441	1,640,002
Total all school board taxation	0	-	-	-	-	-	2,567,934	299,028	35,160	10,824	5,524	3,793	2,922,263

ANALYSIS OF UPPER TIER LEVIES AND DIRECT CHARGES

For the year ended December 31, 1997.

Municipality

This Schedule Not Required For This Municipality

[illegible]

ANALYSIS OF UPPER TIER LEVIES AND DIRECT CHARGES

For the year ended December 31, 1997.

Municipality

This Schedule Not Required For This Municipality

[illegible]

1997 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1997.

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	4,166	-	-	18,721
Protection to Persons and Property					
Fire	2	-	-	-	-
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	37,644
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	37,644
Transportation services					
Roadways	8	16,071	16,071	-	-
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	16,071	16,071	-	-
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	82,861	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	82,861	-	-	-
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	-	-	-	28,007
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	28,007
Planning and Development					
Planning and Development	41	-	-	-	18,034
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	16,867	-	21,308	-
Tile Drainage and Shoreline Assistance	45				128,282
--	46	-	-	-	-
Subtotal	47	16,867	-	21,308	146,316
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	119,965	16,071	21,308	230,688

ANALYSIS OF REVENUE FUND EXPENDITURES

Municipality

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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	224,564	-	114,067	15,159	-	-	353,790
Protection to Persons and Property								
Fire	2	49,833	-	36,677	24,714	-	-	111,224
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	7,200	-	7,200
Protective inspection and control	5	42,267	-	3,981	-	-	-	46,248
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	92,100	-	40,658	24,714	7,200	-	164,672
Transportation services								
Roadways	8	93,078	-	158,111	255,141	-	-	506,330
Winter Control	9	-	-	-	-	-	-	-
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	13,146	-	-	-	13,146
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	93,078	-	171,257	255,141	-	-	519,476
Environmental services								
Sanitary Sewer System	16	-	-	-	-	-	-	-
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	6,854	156,914	143,726	197,849	-	-	505,343
Garbage Collection	19	-	-	51,502	-	-	-	51,502
Garbage Disposal	20	-	-	93,551	10,000	-	-	103,551
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	6,854	156,914	288,779	207,849	-	-	660,396
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	4,211	2,230	22,140	-	-	-	28,581
Libraries	38	-	-	-	-	-	-	-
Other Cultural	39	-	-	-	-	-	-	-
Subtotal	40	4,211	2,230	22,140	-	-	-	28,581
Planning and Development								
Planning and Development	41	-	-	47,580	-	-	-	47,580
Commercial and Industrial	42	-	-	-	-	-	-	-
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	46,196	21,523	-	27,768	-	-	95,487
Tile Drainage and Shoreline Assistance	45	-	125,611	-	-	-	-	125,611
--	46	-	-	-	-	-	-	-
Subtotal	47	46,196	147,134	47,580	27,768	-	-	268,678
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	467,003	306,278	684,481	530,631	7,200	-	1,995,593

For the year ended December 31, 1997.

			1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	-	17,961	
Source of Financing				
Contributions from Own Funds				
Revenue Fund	2		290,559	
Reserves and Reserve Funds	3		101,583	
Subtotal	4		392,142	
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		-	
Serial Debentures	13		-	
Sinking Fund Debentures	14		-	
Long Term Bank Loans	15		-	
Long Term Reserve Fund Loans	16		-	
- -	17		-	
Subtotal *	18		-	
Grants and Loan Forgiveness				
Ontario	20		16,071	
Canada	21		16,071	
Other Municipalities	22		-	
Subtotal	23		32,142	
Other Financing				
Prepaid Special Charges	24		8,112	
Proceeds From Sale of Land and Other Capital Assets	25		-	
Investment Income				
From Own Funds	26		-	
Other	27		-	
Donations	28		-	
--	30		10,001	
--	31		-	
Subtotal	32		18,113	
Total Sources of Financing	33		442,397	
Applications				
Own Expenditures				
Short Term Interest Costs	34		-	
Other	35		451,793	
Subtotal	36		451,793	
Transfer of Proceeds From Long Term Liabilities to:				
Other Municipalities	37		-	
Unconsolidated Local Boards	38		-	
Individuals	39		-	
Subtotal	40		-	
Transfers to Reserves, Reserve Funds and the Revenue Fund	41		-	
Total Applications	42		451,793	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	-	8,565	
Amount Reported in Line 43 Analysed as Follows:				
Unapplied Capital Receipts (Negative)	44	-	8,565	
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	-	8,565	
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19		-	

1997 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1997.

Municipality

Rochester Tp

		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	4,488
Protection to Persons and Property					
Fire	2	-	-	-	23,536
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	23,536
Transportation services					
Roadways	8	16,071	16,071	-	321,260
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	16,071	16,071	-	321,260
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	40,770
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	40,770
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	-	-	-	58,784
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	58,784
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	2,955
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	-	-	-	2,955
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	16,071	16,071	-	451,793

1997 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1997.

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	463,577	
Garbage Collection		19	-	
Garbage Disposal		20	-	
Pollution Control		21	-	
--		22	-	
	Subtotal	23	463,577	
Health Services				
Public Health Services		24	-	
Public Health Inspection and Control		25	-	
Hospitals		26	-	
Ambulance Services		27	-	
Cemeteries		28	-	
--		29	-	
	Subtotal	30	-	
Social and Family Services				
General Assistance		31	-	
Assistance to Aged Persons		32	-	
Assitance to Children		33	-	
Day Nurseries		34	-	
--		35	-	
	Subtotal	36	-	
Recreation and Cultural Services				
Parks and Recreation		37	11,130	
Libraries		38	-	
Other Cultural		39	-	
	Subtotal	40	11,130	
Planning and Development				
Planning and Development		41	-	
Commercial and Industrial		42	-	
Residential Development		43	-	
Agriculture and Reforestation		44	-	
Tile Drainage and Shoreline Assistance		45	414,884	
--		46	-	
	Subtotal	47	414,884	
Electricity		48	-	
Gas		49	-	
Telephone		50	-	
	Total	51	889,591	

1997 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1997.

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	889,591
: To Canada and agencies			2	-
: To other			3	-
	Subtotal		4	889,591
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	889,591
Amount reported in line 15 analyzed as follows:				
Sinking fund debentures			16	-
Installment (serial) debentures			17	853,528
Long term bank loans			18	-
Lease purchase agreements			19	-
Mortgages			20	-
Ontario Clean Water Agency			22	24,931
Long term reserve fund loans			23	11,130
--			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	-

1997 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1997.

Municipality

Rochester Tp

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	35,223	282,833	34,553			
- share of integrated projects	47	-	-	-			
Sewer projects - for this municipality only	48	-	-	-			
- share of integrated projects	49	-	-	-			
7. 1997 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	221,437	82,611				
- 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	223,667	82,611				
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	principal	interest
		1	2	3	4	5	6
		\$	\$	\$	\$	\$	\$
1998		221,355	68,186	-	-	-	-
1999		197,593	50,833	-	-	-	-
2000		219,370	35,184	-	-	-	-
2001		122,893	19,824	-	-	-	-
2002		41,034	10,091	-	-	-	-
2003-2007		87,346	15,394	-	-	-	-
2008 onwards		-	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	889,591	199,512	-	-	-	-
* Includes interest to earned on Ontario Clean Water Agency debt retirement funds							
9. Future principal payments on EXPECTED NEW debt							
						1	
						\$	
1998	72					-	
1999	73					-	
2000	74					-	
2001	75					-	
2002	76					-	
Total	77					-	
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	-	-				

1997 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Rochester Tp

For the year ended December 31, 1997.

		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		376,430	3,069	379,499							
Special pupose requisitions												
Water rate	2		-	-	-							
Transit rate	3		-	-	-							
Sewer rate	4		-	-	-							
Library rate	5		60,423	-	60,423							
Road rate	6		-	-	-							
--	7		-	-	-							
--	8		-	-	-							
Payments in lieu of taxes	9		2,075	-	2,075							
Telephone and telegraph taxation	10		12,061	-	12,061							
Subtotal levied by mill rate -- general	11	-	450,989	3,069	454,058	439,922	12,061	-	2,075	-	454,058	-
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	-	-	-	-	-	-	-	-	-	-	-
Total region or county	21	-	-	-	-	-	-	-	-	-	-	-
	22	-	450,989	3,069	454,058	439,922	12,061	-	2,075	-	454,058	-

1997 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Rochester Tp

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For the year ended December 31, 1997.

		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)												
	--	0	-	-	-	-	-	-	-	-	-	-
	--	1	-	376,430	3,069	379,499	-	-	-	-	-	-
Secondary separate (specify)												
	--	0	-	-	-	-	-	-	-	-	-	-
	--	1	-	376,430	3,069	379,499	-	-	-	-	-	-
	--	2	-	-	-	-	-	-	-	-	-	-
Total school boards	36	-	2,911,204	20,490	-	2,931,694	2,887,005	35,258	9,431	-	2,931,694	-

1997 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1997.

Municipality

Rochester Tp

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		1	\$
Balance at the beginning of the year	1	1,536,496	
Revenues			
Contributions from revenue fund	2	240,072	
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	240,072	
Expenditures			
Transferred to capital fund	14	101,583	
Transferred to revenue fund	15	38,194	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	139,777	
Balance at the end of the year for:			
Reserves	23	1,590,033	
Reserve Funds	24	46,758	
Total	25	1,636,791	
Analysed as follows:			
Reserves and discretionary reserve funds:			
Working funds	26	100,633	
Contingencies	27	-	
Ontario Clean Water Agency funds for renewals, etc			
- sewer	28	-	
- water	29	669,818	
Replacement of equipment	30	-	
Sick leave	31	-	
Insurance	32	-	
Workers' compensation	33	-	
Capital expenditure - general administration	34	489,381	
- roads	35	-	
- sanitary and storm sewers	36	-	
- parks and recreation	64	7,866	
- library	65	-	
- other cultural	66	-	
- water	38	-	
- transit	39	-	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	491	
Development Charges Act	68	46,758	
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	-	
--	52	10,000	
--	53	20,000	
--	54	289,314	
--	55	2,500	
--	56	-	
--	57	-	
Total	58	1,636,761	

1997 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Rochester Tp

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For the year ended December 31, 1997.

		1	2
		\$	\$
ASSETS Current assets Cash Accounts receivable Canada Ontario Region or county Other municipalities School Boards Waterworks Other (including unorganized areas) Taxes receivable Current year's levies Previous year's levies Prior year's levies Penalties and interest Less allowance for uncollectables (negative) Investments Canada Provincial Municipal Other Other current assets Capital outlay to be recovered in future years Other long term assets			portion of cash not in chartered banks
	1	1,370,681	-
	2	28,257	
	3	71,253	
	4	3,282	
	5	57,155	
	6	21,072	portion of taxes receivable for business taxes
	7	7,612	
	8	13,988	
	9	251,257	
	10	59,023	2,999
	11	11,256	1,102
	12	24,387	1,197
	13	- 1,997	-
	14	-	
	15	-	
	16	-	
	17	-	
	18	79,644	portion of line 20 for tax sale / tax resistration
	19	889,591	
	20	11,543	
	21	2,898,004	-
Total			

1997 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Rochester Tp

For the year ended December 31, 1997.

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	31		
Region or county	28	-		
Other municipalities	29	-		
School Boards	30	3,731		
Trade accounts payable	31	316,536		
Other	32	-		
Other current liabilities	33	-		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	11,130		
- special area rates and special charges	35	-		
- benefitting landowners	36	853,529		
- user rates (consolidated entities)	37	24,932		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	-		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	1,636,791		
Accumulated net revenue (deficit)				
General revenue	42	83,285		
Special charges and special areas (specify)				
--	43	-		
--	44	47,385		
--	45	- 87,911		
--	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	8,565		
Total	59	2,898,004		

		1	
1. Number of continuous full time employees as at December 31			
Administration	1		4
Non-line Department Support Staff	2		-
Fire	3		-
Police	4		-
Transit	5		2
Public Works	6		1
Health Services	7		-
Homes for the Aged	8		-
Other Social Services	9		-
Parks and Recreation	10		-
Libraries	11		-
Planning	12		-
Total	13		7

		continuous full time employees December 31		other	
		1		2	
		\$		\$	
2. Total expenditures during the year on:					
Wages and salaries	14	327,639		75,233	
Employee benefits	15	63,658		3,940	

		1			
		5			
3. Reductions of tax roll during the year (lower tier municipalities only)					
Cash collections:	Current year's tax	16		4,509,269	
	Previous years' tax	17		289,136	
	Penalties and interest	18		61,696	
		19		4,860,101	
		20		-	
	Discounts allowed	21			
	Tax adjustments under section 362 and 263 of the Municipal Act	22			
	- amounts added to the roll (negative)	23			
	- amounts written off	24			
	Tax adjustments under sections 465, 495 and 496 of the Municipal Act	25			
	- recoverable from upper tier and school boards	26			
		27			
	- recoverable from general municipal revenues	28			
	Transfers to tax sale and tax registration accounts	29			
	The Municipal Elderly Residents' Assistance Act - reductions	30			
	- refunds	31			
	Other (specify)	32			
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		1	
4. Tax due dates for 1997 (lower tier municipalities only)			
Interim billings: Number of installments	31		2
Due date of first installment (YYYYMMDD)	32		19,970,317
Due date of last installment (YYYYMMDD)	33		19,970,616
Final billings: Number of installments	34		2
Due date of first installment (YYYYMMDD)	35		19,970,915
Due date of last installment (YYYYMMDD)	36		19,971,117
			\$
Supplementary taxes levied with 1998 due date	37		-

5. Projected capital expenditures and long term financing requirements as at December 31		long term financing requirements			
		gross expenditures	approved by the O.M.B. or Concil	submitted but not yet approved by O.M.B. or Council	forecast not yet submitted to the O.M.B or Council
		1	2	3	4
		\$	\$	\$	\$
Estimated to take place					
in 1998	58	10,000	-	-	10,000
in 1999	59	10,000	-	-	10,000
in 2000	60	10,000	-	-	10,000
in 2001	61	10,000	-	-	10,000
in 2002	62	10,000	-	-	10,000
Total	63	50,000	-	-	50,000

STATISTICAL DATA

For the year ended December 31, 1997.

		balance of fund		loans outstanding		
		1		2		
		\$		\$		
6. Ontario Home Renewal Plan trust fund at year end	82	-		-		
7. Analysis of direct water and sewer billings as at December 31						
Water		number of residential units	1997 billings residential units	all other properties	computer use only	
		1	2	3	4	
			\$	\$		
	In this municipality	39	446	162,512	1,834	
	In other municipalities (specify municipality)					
	--	40	-	-	-	
	--	41	-	-	-	
	--	42	-	-	-	
	--	43	-	-	-	
	--	64	-	-	-	
Sewer		number of residential units	1997 billings residential units	all other properties	computer use only	
		1	2	3	4	
			\$	\$		
	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 sinking funds	83	own municipality	other municipalities, school boards	Province	Federal	
		1	2	3	4	
		\$	\$	\$	\$	
		-	-	-	-	
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						
name of joint boards		total board expenditure	contribution from this municipality	this municipality's share of total municipal contributions	for computer use only	
		1	2	3	4	
		\$	\$	%		
11. Applications to the Ontario Municipal Board or to Council						
Approved but not financed as at December 31, 1996 Approved in 1997 Financed in 1997 No long term financing necessary Approved but not financed as at December 31, 1997 Applications submitted but not approved as at Decemeber 31, 1997		tile drainage, shoreline assistance, downtown revitalization, electricity gas, telephone	other submitted to O.M.B.	other submitted to Council	total	
		1	2	4	3	
		\$	\$	\$	\$	
12. Forecast of total revenue fund expenditures						
	73	2000	2001	2002	2003	2004
		1	2	3	4	5
		\$	\$	\$	\$	\$
		1,977,000	2,064,000	2,154,000	2,249,000	
13. Municipal procurement this year						
Total construction contracts awarded	85	1	2			
		\$	\$			
Construction contracts awarded at \$100,000 or greater	86	-	-			