

1998 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 37058

MUNICIPALITY OF: Rochester Tp

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1998.

Municipality

Rochester Tp

		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	4,036,820	1,129,528	1,516,786	1,390,506
Direct water billings on ratepayers -- own municipality	2	190,792	-		190,792
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	-	-		-
-- other municipalities	5	-	-		-
Subtotal	6	4,227,612	1,129,528	1,516,786	1,581,298
PAYMENTS IN LIEU OF TAXATION					
Canada	7	3,369	-	2,725	644
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	14,510	1,022	-	13,488
Liquor Control Board of Ontario	14	-	-	-	-
Other	15	-	-	-	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	18,592	1,022	2,725	14,845
ONTARIO NON-SPECIFIC GRANTS					
Community Reinvestment Fund	62	-			-
Special Transition Assistance	63	-			-
Special Circumstances Fund	64	-			-
Municipal Restructuring Fund	65	-			-
.....	61	-			-
Subtotal	69	-			-
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	32,897			32,897
Canada specific grants	30	-			-
Other municipalities - grants and fees	31	30,206			30,206
Fees and service charges	32	290,586			290,586
Subtotal	33	353,689			353,689
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	2,074	-	-	2,074
Rents, concessions and franchises	36	-			-
Fines	37	-			-
Penalties and interest on taxes	38	52,631			52,631
Investment income - from own funds	39	66,763			66,763
- other	40	-			-
Donations	70	-			-
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	940,161			940,161
Contributions from non-consolidated entities	45	-			-
--	46	-			-
--	47	-			-
--	48	-			-
Subtotal	50	1,061,629	-	-	1,061,629
TOTAL REVENUE	51	5,661,522	1,130,550	1,519,511	3,011,461

ANALYSIS OF TAXATION -
SCHOOL BOARDS

For the year ended December 31, 1998.

Municipality

Rochester Tp

2LT - SB
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Distribution by Purpose						
Tax Band	Tax Rate	Total	English Language Public DSB	French Language Public DSB	English Language Catholic DSB	French Language Catholic DSB
1	2	3	4	5	6	7
Residential / Multi Residential/ Farmland/Managed Forest						
Residential and Farm - general	0.460000	1,104,244	523,580	4,801	457,912	117,951
- farmland pending development -	0.460000	-	-	-	-	-
- farmland pending development -	0.460000	-	-	-	-	-
Multi-residential -general	0.460000	-	-	-	-	-
- farmland pending development -	-	-	-	-	-	-
- farmland pending development -	-	-	-	-	-	-
Farmland	0.115000	70,252	21,201	43	35,961	13,047
Managed Forest	0.115000	-	-	-	-	-
---	-	-	-	-	-	-
Subtotal Residential /MR/ F/MF	-	1,174,496	544,781	4,844	493,873	130,998
Subtotal Commercial		119,534	64,361	-	47,163	8,010
Subtotal Industrial		39,084	21,044	-	15,421	2,619
Pipeline	2.290400	137,492	74,030	-	54,249	9,213
Other	-	-	-	-	-	-
Supplementary Taxes		33,732	12,570	-	19,367	1,795
Subtotal levied by tax rate		1,504,338	716,786	4,844	630,073	152,635
Railway rights-of-way		12,448	6,518	-	5,119	811
Utility transmission / distribution corridor		-	-	-	-	-
---		-	-	-	-	-
Subtotal special charges on tax bills		12,448	6,518	-	5,119	811
Total school board purposes		1,516,786	723,304	4,844	635,192	153,446

ANALYSIS OF UPPER TIER LEVIES AND DIRECT CHARGES

For the year ended December 31, 1998.

Municipality

This Schedule Not Required For This Municipality

[illegible]

For the year ended December 31, 1998.

This Schedule Not Required For This Municipality

[illegible]

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1998.

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	-	-	21,661
Protection to Persons and Property					
Fire	2	-	-	-	-
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	33,990
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	33,990
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	-	-	-	-
Assistance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	-
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	30,907
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	30,907
Planning and Development					
Planning and Development	41	-	-	-	13,308
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	28,731	-	30,206	61,091
Tile Drainage and Shoreline Assistance	45	-	-	-	129,629
--	46	-	-	-	-
Subtotal	47	28,731	-	30,206	204,028
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	32,897	-	30,206	290,586

		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	251,058	-	162,042	6,273	-	-	419,373
Protection to Persons and Property								
Fire	2	43,336	-	35,676	15,693	-	-	94,705
Police	3	-	-	231,229	-	-	-	231,229
Conservation Authority	4	-	-	-	-	7,200	-	7,200
Protective inspection and control	5	42,928	-	7,499	-	-	-	50,427
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	86,264	-	274,404	15,693	7,200	-	383,561
Transportation services								
Roadways	8	91,008	-	207,835	590,458	-	-	889,301
Winter Control	9	-	-	-	-	-	-	-
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	14,250	-	-	-	14,250
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	91,008	-	222,085	590,458	-	-	903,551
Environmental services								
Sanitary Sewer System	16	-	-	-	-	-	-	-
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	11,288	156,793	199,095	366,377	-	-	733,553
Garbage Collection	19	-	-	48,332	-	-	-	48,332
Garbage Disposal	20	-	-	86,062	-	-	-	86,062
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	11,288	156,793	333,489	366,377	-	-	867,947
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	-	-	-	-	-	-	-
Assistance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	-	-	-	-	-	-	-
Social Housing	90	-	-	-	-	-	-	-
Recreation and Cultural Services								
Parks and Recreation	37	3,160	-	26,019	9,230	-	-	38,409
Libraries	38	-	-	-	-	-	-	-
Other Cultural	39	-	-	-	-	-	-	-
Subtotal	40	3,160	-	26,019	9,230	-	-	38,409
Planning and Development								
Planning and Development	41	-	-	40,623	-	-	-	40,623
Commercial and Industrial	42	-	-	-	-	-	-	-
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	45,693	19,156	-	21,113	-	-	85,962
Tile Drainage and Shoreline Assistance	45	-	128,106	-	-	-	-	128,106
--	46	-	-	-	-	-	-	-
Subtotal	47	45,693	147,262	40,623	21,113	-	-	254,691
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	488,471	304,055	1,058,662	1,009,144	7,200	-	2,867,532

1998 FINANCIAL INFORMATION RETURN

Municipality

Rochester Tp

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ANALYSIS OF CAPITAL OPERATION

For the year ended December 31, 1998.

			1	
			\$	
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	-	8,565	
Source of Financing				
Contributions from Own Funds				
Revenue Fund	2		817,830	
Reserves and Reserve Funds	3		-	
Subtotal	4		817,830	
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		219,278	
Sinking Fund Debentures	14		-	
Long Term Bank Loans	15		-	
Long Term Reserve Fund Loans	16		-	
- -	17		-	
Subtotal *	18		219,278	
Grants and Loan Forgiveness				
Ontario	20		-	
Canada	21		-	
Other Municipalities	22		-	
Subtotal	23		-	
Other Financing				
Prepaid Special Charges	24		119,633	
Proceeds From Sale of Land and Other Capital Assets	25		-	
Investment Income				
From Own Funds	26		-	
Other	27		-	
Donations	28		-	
--	30		-	
--	31		-	
Subtotal	32		119,633	
Total Sources of Financing	33		1,156,741	
Applications				
Own Expenditures				
Short Term Interest Costs	34		-	
Other	35		1,204,434	
Subtotal	36		1,204,434	
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		1,204,434	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43		39,128	
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		39,128	
- Proceeds From Long Term Liabilities	46		-	
- Transfers From Reserves and Reserve Funds	47		-	
- -	48		-	
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49		39,128	
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19		-	
			-	

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1998.

Municipality

Rochester Tp

		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	2,038
Protection to Persons and Property					
Fire	2	-	-	-	15,693
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	15,693
Transportation services					
Roadways	8	-	-	-	480,598
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	-	-	-	480,598
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	696,875
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	696,875
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	-	-	-	-
Assistance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	-
		-	-	-	-
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	9,230
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	9,230
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	-	-	-	1,204,434

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1998.

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	-	
Garbage Collection	19	610,497	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
Subtotal	23	-	
Health Services			
Public Health Services	24	610,497	
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	-	
Assistance to Children	33	-	
Day Nurseries	34	-	
--	35	-	
Subtotal	36	-	
Social Housing	90	-	
Recreation and Cultural Services			
Parks and Recreation	37	-	
Libraries	38	8,920	
Other Cultural	39	-	
Subtotal	40	-	
Planning and Development			
Planning and Development	41	8,920	
Commercial and Industrial	42	-	
Residential Development	43	-	
Agriculture and Reforestation	44	-	
Tile Drainage and Shoreline Assistance	45	-	
--	46	321,988	
Subtotal	47	-	
Electricity	48	321,988	
Gas	49	-	
Telephone	50	-	
Total	51	-	

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ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1998.

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	-	
: To Canada and agencies	2	-	
: To other	3	941,405	
Subtotal	4	941,405	
Plus: All debt assumed by the municipality from others	5	-	
Less: All debt assumed by others			
:Ontario	6	-	
:School boards	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	941,405	
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures	16	-	
Instalment (serial) debentures	17	910,078	
Long term bank loans	18	-	
Lease purchase agreements	19	-	
Mortgages	20	-	
Ontario Clean Water Agency	22	22,407	
Long term reserve fund loans	23	-	
--	24	8,920	
			\$
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	-	

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ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1998.

6. Ontario Clean Water Agency Provincial Projects			accumulated surplus (deficit)	total outstanding capital obligation	debt charges		
			1	2	3		
			\$	\$	\$		
Water projects - for this municipality only			46	-	-		
- share of integrated projects			47	-	-		
Sewer projects - for this municipality only			48	-	-		
- share of integrated projects			49	-	-		
7. 1998 Debt Charges							
			principal		interest		
			1	2			
			\$	\$			
Recovered from the consolidated revenue fund			50	-	-		
- general tax rates							
- special are rates and special charges			51	2,230	-		
- benefiting landowners			52	233,924	67,901		
- 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	236,154	67,901		
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
		\$	\$	\$	\$	\$	\$
1999	60	243,355	67,607	-	-	-	-
2000	61	243,954	50,505	-	-	-	-
2001	62	176,709	32,062	-	-	-	-
2002	63	97,137	19,042	-	-	-	-
2003	64	96,882	12,433	-	-	-	-
2004 - 2008	65	81,036	14,450	-	-	-	-
2009 onwards	79	2,332	187	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	941,405	196,286	-	-	-	-
* Includes interest to earned on Ontario Clean Water Agency debt retirement funds							
9. Future principal payments on EXPECTED NEW debt							
						1	
						\$	
1999	72	-					
2000	73	-					
2001	74	-					
2002	75	-					
2003	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	-	-		

1998 FINANCIAL INFORMATION RETURN

Municipality

Rochester Tp

9LT
13

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1998.

		Balance at beginning of year	amounts levied	supplementary taxes	total expended	amount of levy raised	share of Provincial grants	share of payments in lieu of taxes	other	total raised	balance at end of year
		1	2	3	4	5	8	9	10	12	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
UPPER TIER											
Included in general tax rate for upper tier purposes											
General levy	1		1,110,282	19,246	1,129,528	-	-	-	-	-	-
Special pupose levies											
Water rate	2		-	-	-	-	-	-	-	-	-
Transit rate	3		-	-	-	-	-	-	-	-	-
Sewer rate	4		-	-	-	-	-	-	-	-	-
Library rate	5		-	-	-	-	-	-	-	-	-
Road rate	6		-	-	-	-	-	-	-	-	-
--	7		-	-	-	-	-	-	-	-	-
--	8		-	-	-	-	-	-	-	-	-
Payments in lieu of taxes	9		1,022	-	1,022	-	-	-	-	-	-
Subtotal levied by tax rate -- general	11	-	1,111,304	19,246	1,130,550	1,129,528	-	1,022	-	1,130,550	-
Special purpose levies											
Water	12		-	-	-	-	-	-	-	-	-
Transit	13		-	-	-	-	-	-	-	-	-
Sewer	14		-	-	-	-	-	-	-	-	-
Library	15		-	-	-	-	-	-	-	-	-
--	16		-	-	-	-	-	-	-	-	-
--	17		-	-	-	-	-	-	-	-	-
Subtotal levied by tax rate -- special areas	18	-	-	-	-	-	-	-	-	-	-
Speical charges	19	-	-	-	-	-	-	-	-	-	-
Direct water billings	20	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	21	-	-	-	-	-	-	-	-	-	-
Total region or county	22	-	1,111,304	19,246	1,130,550	1,129,528	-	1,022	-	1,130,550	-

1998 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Rochester Tp

9LT
13

For the year ended December 31, 1998.

		Balance at beginning of year	amounts levied	supplementary taxes	pupils' fees, share of trailer licenses	total expended	amount of levy raised	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	8	9	10	11	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
SCHOOL BOARDS												
	English Language Public DSB (specify)											
	--	62	-	713,459	12,570	-	726,029	723,304	2,725	-	726,029	-
	--	63	-	-	-	-	-	-	-	-	-	
French Language Public DSB (specify)												
	--	64	-	4,844	-	-	4,844	4,844	-	-	4,844	-
	--	65	-	-	-	-	-	-	-	-	-	-
English Language Catholic DSB (specify)												
	--	93	-	615,826	19,366	-	635,192	635,192	-	-	635,192	-
	--	94	-	-	-	-	-	-	-	-	-	-
French Language Catholic DSB (specify)												
	--	95	-	151,651	1,795	-	153,446	153,446	-	-	153,446	-
	--	96	-	-	-	-	-	-	-	-	-	-
	Total school boards	36	-	1,485,780	33,731	-	1,519,511	1,516,786	2,725	-	1,519,511	-

1998 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1998.

Municipality

Rochester Tp

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15

		1	\$
Balance at the beginning of the year	1	1,636,791	
Revenues			
Contributions from revenue fund	2	191,314	
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	191,314	
Expenditures			
Transferred to capital fund	14	-	
Transferred to revenue fund	15	940,161	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	940,161	
Balance at the end of the year for:			
Reserves	23	819,886	
Reserve Funds	24	68,058	
	Total 25	887,944	
Analysed as follows:			
Reserves and discretionary reserve funds:			
Working funds	26	379,271	
Contingencies	27	-	
Ontario Clean Water Agency funds for renewals, etc			
- sewer	28	-	
- water	29	439,165	
Replacement of equipment	30	-	
Sick leave	31	-	
Insurance	32	-	
Workers' compensation	33	-	
Capital expenditure - general administration	34	-	
- roads	35	-	
- sanitary and storm sewers	36	-	
- parks and recreation	64	1,450	
- library	65	-	
- other cultural	66	-	
- water	38	-	
- transit	39	-	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	-	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	-	
--	52	-	
--	53	-	
--	54	-	
Obligatory reserve funds:			
Development Charges Act	68	68,058	
Lot levies and subdivider contributions	44	-	
Recreational land (the Planning Act)	46	-	
Parking revenues	45	-	
Debenture repayment	47	-	
Exchange rate stabilization	48	-	
--	55	-	
--	56	-	
--	57	-	
Total	58	887,944	

1998 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Rochester Tp

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For the year ended December 31, 1998.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	677,317	-
Accounts receivable			
Canada	2	42,969	
Ontario	3	28,953	
Region or county	4	9,348	
Other municipalities	5	17,742	
School Boards	6	72,829	portion of taxes
Waterworks	7	7,478	receivable for
Other (including unorganized areas)	8	6,348	business taxes
Taxes receivable			
Current year's levies	9	281,562	
Previous year's levies	10	72,200	-
Prior year's levies	11	28,910	-
Penalties and interest	12	33,091	-
Less allowance for uncollectables (negative)	13	- 1,997	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	24,792	portion of line 20
Capital outlay to be recovered in future years	19	941,405	for tax sale / tax
Deferred taxes receivable	60	-	registration
Other long term assets	20	11,922	-
	Total 21	2,254,869	

1998 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Rochester Tp

For the year ended December 31, 1998.

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	16		
Ontario	27	216		
Region or county	28	822		
Other municipalities	29	-		
School Boards	30	-		
Trade accounts payable	31	276,903		
Other	32	-		
Other current liabilities	33	-		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	8,920		
- special area rates and special charges	35	-		
- benefitting landowners	36	910,078		
- user rates (consolidated entities)	37	22,407		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	-		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	887,944		
Accumulated net revenue (deficit)				
General revenue	42	198,722		
Special charges and special areas (specify)				
--	43	57,855		
--	44	- 69,886		
--	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	- 39,128		
Total	59	2,254,869		

Municipality

Rochester Tp

For the year ended December 31, 1998.

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17

		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	297,318	
Wages and salaries			96,866	
Employee benefits		15	61,469	
			7,392	
		1		
		\$		
3. Reductions of tax roll during the year (lower tier municipalities only)				
Cash collections: Current year's tax	16	3,756,333		
Previous years' tax	17	220,426		
Penalties and interest	18	43,927		
Subtotal	19	4,020,686		
Discounts allowed	20	-		
Tax adjustments under section 421, 441 and 442 of the Municipal Act				
- recoverable from general municipal accounts	25	26,736		
- recoverable from upper tier	90	17,962		
- recoverable from school boards	91	83,926		
Transfers to tax sale and tax registration accounts	26	-		
The Municipal Elderly Residents' Assistance Act - reductions	27	-		
- refunds	28	-		
Tax relief to low income seniors and disabled persons under various Acts including section 373 of the Municipal Act				
- deferrals	92	-		
- cancellations	93	-		
- other	94	-		
Rebates to eligible charities under section 442.1 of the Municipal Act				
- recoverable from general municipal accounts	95	-	-	
- recoverable from upper tier	96	-	-	
- recoverable from school boards	97	-	-	
Rebates under section 442.2 of the Municipal Act				
- commercial properties	98	-		
- industrial properties	99	-		
--	80	-		
Total reductions	29	4,149,310		
Amounts added to the tax roll for collection purposes only	30	318,371		
Business taxes written off under subsection 441(1) of the Municipal Act	81	-		
		1		
4. Tax due dates for 1998 (lower tier municipalities only)				
Interim billings: Number of installments	31	2		
Due date of first installment (YYYYMMDD)	32	19,980,316		
Due date of last installment (YYYYMMDD)	33	19,980,615		
Final billings: Number of installments	34	2		
Due date of first installment (YYYYMMDD)	35	19,980,915		
Due date of last installment (YYYYMMDD)	36	19,981,116		
		\$		
Supplementary taxes levied with 1999 due date	37	-		
		1		
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 1999	58	-	-	-
in 2000	59	-	-	-
in 2001	60	-	-	-
in 2002	61	-	-	-
in 2003	62	-	-	-
Total	63	-	-	-

ANALYSIS OF USER FEES

Municipality

Rochester Tp

For the year ended December 31, 1998.

program / service	FIR Schedule 3 Line No.	unit of measure	minimum rate per unit	maximum rate per unit	annual revenue	comments
		1	2 \$	3 \$	4 \$	5
	1					
	2					
	3					
	4					
	5					
	6					
	7					
	8					
	9					
	10					
	11					
	12					
	13					
	14					
	15					
	16					
	17					
	18					
	19					
	20					
	Subtotal	21				
All other user fees		22			290,586	
	Total	23			290,586	

PROPERTY TAX REFORM TOOLS

For the year ended December 31, 1998.

1. Phase-in programs under section 372 of the Municipal Act

residential

1

multi-residential

2

commercial

3

office buildings

4

shopping centres

5

parking lots/
vacant land

6

industrial

7

No. of years of the program

(#)

1

-

-

-

-

-

-

Cross class funding (1=Yes; 0=No)

2

-

Properties increasing:

No. of properties affected within class

(#)

3

-

-

-

-

-

-

Total adjustments for the year

(\$)

4

-

-

-

-

-

-

Minimum threshold amount:

- dollar value

(\$)

5

-

-

-

-

-

-

- per cent value

(%)

6

-

-

-

-

-

-

Phase-in rate

(%)

7

-

-

-

-

-

-

Properties decreasing:

No. of properties affected within class

(#)

8

-

-

-

-

-

-

Total adjustments for the year

(\$)

9

-

-

-

-

-

-

- dollar value

(\$)

10

-

-

-

-

-

-

- per cent value

(%)

11

-

-

-

-

-

-

Phase-in rate

(%)

12

-

-

-

-

-

-

large industrial

1

farmland

2

managed forest

3

pipeline

4

new multi-residential

5

No. of years of the program

(#)

13

-

-

-

-

-

Cross class funding (1=Yes; 0=No)

14

Properties increasing:

No. of properties affected within class

(#)

15

-

-

-

-

-

Total adjustments for the year

(\$)

16

-

-

-

-

-

Minimum threshold amount:

- dollar value

(\$)

17

-

-

-

-

-

- per cent value

(%)

18

-

-

-

-

-

Phase-in rate

(%)

19

-

-

-

-

-

Properties decreasing:

No. of properties affected within class

(#)

20

-

-

-

-

-

Total adjustments for the year

(\$)

21

-

-

-

-

-

Minimum threshold amount:

- dollar value

(\$)

22

-

-

-

-

-

- per cent value

(%)

23

-

-

-

-

-

Phase-in rate

(%)

24

-

-

-

-

-

2. Rebate programs under section 442.2 of the Municipal Act

commercial

1

office buildings

2

shopping centres

3

parking lots/
vacant land

4

industrial

5

large industrial

6

No. of years of the program

(#)

25

-

-

-

-

-

-

Total no.of properties in class

(#)

26

-

-

-

-

-

-

No. of properties affected within class

(#)

27

-

-

-

-

-

-

Total adjustments for the year

(\$)

28

-

-

-

-

-

-

Minimum threshold amount:

- dollar value

(\$)

29

-

-

-

-

-

-

- per cent value

(%)

30

-

-

-

-

-

-

Assessment value to qualify:

- minimum

(\$)

31

-

-

-

-

-

-

- maximum

(\$)

32

-

-

-

-

-

-

3. 2.5% Capping programs under section 447.1 of the Municipal Act

multi-residential

1

commercial

2

office buildings

3

shopping centres

4

parking lots/
vacant land

5

industrial

6

large industrial

7

Total no. of properties in class

(#)

33

-

-

-

-

-

-

-

Properties increasing:

No. of properties affected within class

(#)

34

-

-

-

-

-

-

-

Total adjustments for the year

(\$)

35

-

-

-

-

-

-

-

Properties decreasing:

No. of properties affected within class

(#)

36

-

-

-

-

-

-

-

Total adjustments for the year

(\$)

37

-

-

-

-

-

-

-

4. 10/5/5 Capping program and Maximum Taxes program under section 447.35 of the Municipal Act

multi-residential

1

commercial

2

office buildings

3

shopping centres

4

parking lots/
vacant land

5

industrial

6

large industrial

7

Total no. of properties in class

(#)

38

-

-

-

-

-

-

-

Budgetary levy change

(%)

39

-

-

-

-

-

-

-

Properties increasing:

No. of properties affected within class

(#)

40

-

-

-

-

-

-

-

Total tax increase phase-ins for year

(\$)

41

-

-

-

-

-

-

-

Total tax adjustments for the year

(\$)

42

-

-

-

-

-

-

-

Properties decreasing:

No. of properties affected within class

(#)

43

-

-

-

-

-

-

-

Percentage used to determine decrease phase-in

(%)

44

-

-

-

-

-

-

-

Total tax decrease phase-ins for year

(\$)

45

-

-

-

-

-

-

-

Total tax adjustments for the year

(\$)

46

-

-

-

-

-

-

-