

1989 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 54068

MUNICIPALITY OF: Kirkland Lake T

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1989.

Municipality	Kirkland Lake T
--------------	-----------------

		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	7,577,238	-	2,616,529	4,960,709
Direct water billings on ratepayers -- own municipality	2	1,111,822	-		1,111,822
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	-	-		-
-- other municipalities	5	-	-		-
Subtotal	6	8,689,060	-	2,616,529	6,072,531
PAYMENTS IN LIEU OF TAXATION					
Canada	7	75,891	-	-	75,891
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	255,681	-		255,681
The Municipal Act, section 157	10	33,600	-		33,600
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	234,798	-	81,013	153,785
Ontario Hydro	13	84,653	-	-	84,653
Liquor Control Board of Ontario	14	21,614	-	-	21,614
Other	15	-	-	-	-
Municipal enterprises	16	3,759	-	-	3,759
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	709,996	-	81,013	628,983
ONTARIO UNCONDITIONAL GRANTS					
Per Household General	19				
Per Household Police	20				
Transitional amd special assistance	22	-	-	-	-
Resource Equalization	23				
General Support	24				
Northern Special Support	25				
Apportionment Guarantee	26	-	-	-	-
Revenue Guarantee	27				
Subtotal	28	4,489,419	-	-	4,489,419
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	4,189,650			4,189,650
Canada specific grants	30	24,759			24,759
Other municipalities - grants and fees	31	280,440			280,440
Fees and service charges	32	1,444,182			1,444,182
Subtotal	33	5,939,031			5,939,031
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	93,675	-	-	93,675
Fines	37	37,644			37,644
Penalties and interest on taxes	38	99,146			99,146
Investment income - from own funds	39	-			-
- other	40	274,245			274,245
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	25,200			25,200
Contributions from non-consolidated entities	45	19,329			19,329
--	46	-	-		
--	47	-	-		
--	48	2,536	-	-	2,536
Sale of Land	49	17,347			17,347
Subtotal	50	569,122	-	-	569,122
TOTAL REVENUE	51	20,396,628	-	2,697,542	17,699,086

For the year ended December 31, 1989.

Kirkland Lake T

4

[illegible]

For the year ended December 31, 1989.

Kirkland Lake T

4

II. Upper tier purposes

[illegible]

ANALYSIS OF TAXATION

For the year ended December 31, 1989.

		LOCAL TAXABLE ASSESSMENT			MILL RATES		TAXES LEVIED			SUPPLEMENTARY TAXES			TOTAL
		residential and farm	commercial and industrial	business	residential and farm	commercial, industrial and business	residential and farm	commercial and industrial	business	residential and farm	commercial and industrial	business	total columns 6 to 11
		1	2	3	4	5	6	7	8	9	10	11	12
MAID		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Secondary separate													
General	a	-	-	-	-	-	-	-	-	-	-	-	-
Separate consolidated													
Total all school board taxation	0						1,477,463	811,845	299,467	3,142	15,174	9,438	2,616,529

For the year ended December 31, 1989.

This Schedule Not Required For This Municipality

[illegible]

For the year ended December 31, 1989.

This Schedule Not Required For This Municipality

[illegible]

1989 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1989.

Municipality

Kirkland Lake T

3
7

		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1	2	3	4
		\$	\$	\$	\$
General Government	1	2,589	-	-	39,122
Protection to Persons and Property					
Fire	2	-	-	2,375	283
Police	3	21,381	-	-	1,432
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	2,139
Emergency measures	6	-	-	-	-
Subtotal	7	21,381	-	2,375	3,854
Transportation services					
Roadways	8	192,585	-	-	18,892
Winter Control	9	185,032	-	-	-
Transit	10	74,466	-	-	79,208
Parking	11	-	-	-	38,004
Street Lighting	12	-	-	-	-
Air Transportation	13	40,000	-	-	40,766
--	14	-	-	-	-
Subtotal	15	492,083	-	-	176,870
Environmental services					
Sanitary Sewer System	16	-	-	-	10,994
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	35,737
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	6,707
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	53,438
Health Services					
Public Health Services	24	1,504,535	-	276,765	861
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	1,300	51,612
--	29	-	-	-	-
Subtotal	30	1,504,535	-	278,065	52,473
Social and Family Services					
General Assistance	31	694,427	-	-	-
Assistance to Aged Persons	32	1,115,809	-	-	699,371
Assitance to Children	33	-	-	-	-
Day Nurseries	34	146,812	18,238	-	84,079
--	35	-	-	-	-
Subtotal	36	1,957,048	18,238	-	783,450
Recreation and Cultural Services					
Parks and Recreation	37	15,152	-	-	290,837
Libraries	38	43,081	-	-	10,036
Other Cultural	39	24,865	4,358	-	26,361
Subtotal	40	83,098	4,358	-	327,234
Planning and Development					
Planning and Development	41	-	-	-	2,770
Commercial and Industrial	42	128,345	2,163	-	4,971
Residential Development	43	571	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	128,916	2,163	-	7,741
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	4,189,650	24,759	280,440	1,444,182

1989 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1989.

Municipality	
Kirkland Lake T	

		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	720,856	18,338	282,012	184,000	-	77,000	1,282,206
Protection to Persons and Property								
Fire	2	774,406	-	59,507	18,203	-	48,495	900,611
Police	3	1,530,998	-	197,239	35,816	-	-	1,764,053
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	55,226	-	47,141	-	-	-	102,367
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	2,360,630	-	303,887	54,019	-	48,495	2,767,031
Transportation services								
Roadways	8	1,193,599	-	678,062	595,161	-	512,085	1,954,737
Winter Control	9	-	-	-	-	-	512,085	512,085
Transit	10	3,029	-	261,732	7,248	-	-	272,009
Parking	11	71,971	-	9,487	-	-	-	81,458
Street Lighting	12	4,934	-	78,066	6,625	-	-	89,625
Air Transportation	13	87,219	-	72,651	14,748	-	-	174,618
--	14	-	-	-	-	-	-	-
Subtotal	15	1,360,752	-	1,099,998	623,782	-	-	3,084,532
Environmental services								
Sanitary Sewer System	16	144,879	-	117,748	195,471	-	-	458,098
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	625,605	99,876	463,255	333,295	-	125,495	1,396,536
Garbage Collection	19	18,469	-	185,438	-	-	-	203,907
Garbage Disposal	20	12,570	-	165,565	-	-	-	178,135
Pollution Control	21	34,156	208,075	702,263	-	-	-	944,494
--	22	-	-	-	-	-	-	-
Subtotal	23	835,679	307,951	1,634,269	528,766	-	125,495	3,181,170
Health Services								
Public Health Services	24	1,392,060	-	561,005	-	-	-	1,953,065
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	42,470	-	-	-	-	42,470
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	63,480	-	31,425	16,209	-	-	111,114
--	29	-	-	-	-	-	-	-
Subtotal	30	1,455,540	42,470	592,430	16,209	-	-	2,106,649
Social and Family Services								
General Assistance	31	188,368	-	46,137	-	696,375	-	930,880
Assistance to Aged Persons	32	1,701,974	-	351,915	12,206	-	-	2,066,095
Assitance to Children	33	-	-	-	-	109,116	-	109,116
Day Nurseries	34	169,931	-	73,846	-	-	-	243,777
--	35	-	-	-	-	-	-	-
Subtotal	36	2,060,273	-	471,898	12,206	805,491	-	3,349,868
Recreation and Cultural Services								
Parks and Recreation	37	559,059	-	344,634	15,317	6,336	-	925,346
Libraries	38	118,686	-	81,789	-	-	-	200,475
Other Cultural	39	66,325	-	37,795	-	-	-	104,120
Subtotal	40	744,070	-	464,218	15,317	6,336	-	1,229,941
Planning and Development								
Planning and Development	41	93,337	-	21,633	13,542	-	-	128,512
Commercial and Industrial	42	116,061	16,500	92,128	27,875	6,916	-	259,480
Residential Development	43	7,515	-	25,795	-	-	-	33,310
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	216,913	16,500	139,556	41,417	6,916	-	421,302
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	9,754,713	385,259	4,988,268	1,475,716	818,743	-	17,422,699

1989 FINANCIAL INFORMATION RETURN		
	Municipality	
ANALYSIS OF CAPITAL OPERATION	Kirkland Lake T	59
For the year ended December 31, 1989.		
		1 \$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	336,490
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	985,279
Reserves and Reserve Funds	3	5,210
Subtotal	4	990,489
Long Term Liabilities Incurred		
Central Mortgage and Housing Corporation	5	-
Ontario Financing Authority	7	-
Commercial Area Improvement Program	9	-
Other Ontario Housing Programs	10	-
Ministry of the Environment	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	1,373,620
Canada	21	-
Other Municipalities	22	-
Subtotal	23	1,373,620
Other Financing		
Prepaid Special Charges	24	17,500
Proceeds From Sale of Land and Other Capital Assets	25	549,223
Investment Income		
From Own Funds	26	-
Other	27	-
Donations	28	148,030
--	30	-
--	31	-
Subtotal	32	714,753
Total Sources of Financing	33	3,078,862
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	2,912,846
Subtotal	36	2,912,846
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	379,751
Total Applications	42	3,292,597
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	550,225
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	97,225
- Proceeds From Long Term Liabilities	46	453,000
- Transfers From Reserves and Reserve Funds	47	-
- -	48	-
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	550,225
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-

1989 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1989.

Municipality

Kirkland Lake T

610

		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	-
Protection to Persons and Property					
Fire	2	-	-	-	8,203
Police	3	-	-	-	67,049
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	4,789	-	-	4,694
Emergency measures	6	-	-	-	-
Subtotal	7	4,789	-	-	79,946
Transportation services					
Roadways	8	451,139	-	-	1,046,368
Winter Control	9	-	-	-	-
Transit	10	4,000	-	-	11,248
Parking	11	-	-	-	-
Street Lighting	12	6,547	-	-	13,173
Air Transportation	13	4,546	-	-	19,295
--	14	-	-	-	-
Subtotal	15	466,232	-	-	1,090,084
Environmental services					
Sanitary Sewer System	16	112,594	-	-	213,768
Storm Sewer System	17	-	-	-	-
Waterworks System	18	703,499	-	-	1,096,895
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	816,093	-	-	1,310,663
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	16,209
--	29	-	-	-	-
Subtotal	30	-	-	-	16,209
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	12,206	-	-	24,413
Assitance to Children	33	-	-	-	-
Day Nurseries	34	28,100	-	-	25,228
--	35	-	-	-	-
Subtotal	36	40,306	-	-	49,641
Recreation and Cultural Services					
Parks and Recreation	37	40,486	-	-	123,856
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	40,486	-	-	123,856
Planning and Development					
Planning and Development	41	5,714	-	-	19,256
Commercial and Industrial	42	-	-	-	17,748
Residential Development	43	-	-	-	205,443
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	5,714	-	-	242,447
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	1,373,620	-	-	2,912,846

1989 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1989.

Municipality

Kirkland Lake T

7
11

			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	170,201	
Garbage Collection		19	-	
Garbage Disposal		20	-	
Pollution Control		21	1,050,000	
--		22	-	
	Subtotal	23	1,220,201	
Health Services				
Public Health Services		24	-	
Public Health Inspection and Control		25	-	
Hospitals		26	170,000	
Ambulance Services		27	-	
Cemeteries		28	-	
--		29	-	
	Subtotal	30	170,000	
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	60,000	
Residential Development		43	-	
Agriculture and Reforestation		44	-	
Tile Drainage and Shoreline Assistance		45	-	
--		46	-	
	Subtotal	47	60,000	
Electricity		48	-	
Gas		49	-	
Telephone		50	-	
	Total	51	1,450,201	

1989 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Kirkland Lake T

For the year ended December 31, 1989.

			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	230,000
: To Canada and agencies			2	-
: To other			3	1,220,201
	Subtotal		4	1,450,201
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: Ministry of the Environment debt retirement funds				
- sewer			10	-
- water			11	-
Own sinking funds (actual balances)				
- general municipal			12	-
- enterprises and other			13	-
	Subtotal		14	-
	Total		15	1,450,201
Amount reported in line 15 analyzed as follows:				
Sinking fund debentures			16	-
Installment (serial) debentures			17	1,354,000
Long term bank loans			18	-
Lease purchase agreements			19	-
Mortgages			20	-
Ministry of the Environment			22	-
--			23	60,000
--			24	36,201
				\$
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	-
Ministry of the Environment - 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	849,239
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	849,239

1989 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Kirkland Lake T

For the year ended December 31, 1989.

6. Ministry of the Environment 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	1,416,609	660,448
- share of integrated projects				49	-	-
7. 1989 Debt Charges						
				principal		interest
				1	2	
				\$	\$	
Recovered from the consolidated revenue fund				50	200,781	167,978
- general tax rates *				51	15,000	1,500
- special are rates and special charges				52	-	-
- benefitting landowners				53	-	-
- user rates (consolidated entities)				54	-	-
Recovered from reserve funds				55	-	-
Recovered from unconsolidated entities				56	-	-
- hydro				57	-	-
- gas and telephone				58	-	-
--				59	-	-
--				60	-	-
--				61	-	-
--				62	-	-
Total				78	215,781	169,478
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
		1	2	3	4	5
		\$	\$	\$	\$	\$
1990	60	198,201	150,549	-	-	-
1991	61	173,000	133,547	-	-	-
1992	62	194,000	116,733	-	-	-
1993	63	210,000	97,675	-	-	-
1994	64	175,000	74,825	-	-	-
1995-1999	65	500,000	119,025	-	-	-
2000 onwards	79	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-
Total	71	1,450,201	692,354	-	-	-
* Includes interest to earned on Ministry of the Environment debt retirement funds						
9. Future principal payments on EXPECTED NEW debt						
				1		
				\$		
1990	72			31,059		
1991	73			38,086		
1992	74			104,639		
1993	75			115,104		
1994	76			122,376		
Total				77	411,264	
10. Other notes (attach supporting schedules as required)						

1989 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1989.

Kirkland Lake T

9LT

13

[illegible]

1989 FINANCIAL INFORMATION RETURN

Municipality

Kirkland Lake T

9LT
13

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1989.

		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	-	1,081,306	11,722	-	1,093,028	1,036,258	30,830	25,941	-	1,093,029	1
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	-	352,087	3,217	-	355,304	337,714	-	17,591	-	355,305	-
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	-	1,236,386	12,815	-	1,249,201	1,182,356	29,371	37,481	-	1,249,208	6
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	-	-	-	-	-	-	-	-	-	-	-
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	-	2,669,779	27,754	-	2,697,533	2,556,328	60,201	81,013	-	2,697,542	7

1989 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1989.

Municipality

Kirkland Lake T

10
15

		1	
		\$	
Balance at the beginning of the year	1	2,316,010	
Revenues			
Contributions from revenue fund	2	490,437	
Contributions from capital fund	3	379,752	
Lot levies and subdivider contributions	60	-	
Recreational land (the Planning Act)	61	-	
Investment income - from own funds	5	24,926	
- other	6	103,755	
--	9	-	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	998,870	
Expenditures			
Transferred to capital fund	14	5,210	
Transferred to revenue fund	15	25,201	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	30,411	
Balance at the end of the year for:			
Reserves	23	1,557,620	
Reserve Funds	24	1,726,849	
	Total 25	3,284,469	
Analysed as follows:			
Working funds	26	1,137,000	
Contingencies	27	50,000	
Ministry of the Environment funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	-	
Sick leave	31	853,576	
Insurance	32	-	
Workmens' compensation	33	-	
Capital expenditure - general administration	34	20,000	
- roads	35	80,000	
- sanitary and storm sewers	36	-	
- parks and recreation	64	419,573	
- library	65	51,034	
- other cultural	66	-	
- water	38	365,723	
- transit	39	-	
- housing	40	-	
- industrial development	41	97,977	
- other and unspecified	42	133,841	
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	29,500	
--	53	-	
--	54	1,245	
--	55	20,000	
--	56	10,000	
--	57		
Total	58	3,284,469	

1989 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Kirkland Lake T

11
16

For the year ended December 31, 1989.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
	Current assets		
	Cash	12,148,368	-
	Accounts receivable		
	Canada	2-	
	Ontario	31,066,427	
	Region or county	4-	
	Other municipalities	5-	
	School Boards	6445	portion of taxes
	Waterworks	753,611	receivable for
	Other (including unorganized areas)	8276,372	business taxes
	Taxes receivable		
	Current year's levies	9202,692	16,416
	Previous year's levies	1047,460	270
	Prior year's levies	11153,215	12,032
	Penalties and interest	1275,004	731
	Less allowance for uncollectables (negative)	13-78,000	-11,406
	Investments		
	Canada	14-	
	Provincial	15-	
	Municipal	16-	
	Other	17103,200	
	Other current assets	18442,475	portion of line 20 for tax sale / tax registration
	Capital outlay to be recovered in future years	191,450,201	
	Other long term assets	20-	-
	Total	215,941,470	

1989 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Kirkland Lake T

For the year ended December 31, 1989.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	30,500		30,500
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	-		
Accounts payable and accrued liabilities				
Canada	26	-		
Ontario	27	71,605		
Region or county	28	-		
Other municipalities	29	-		
School Boards	30	-		
Trade accounts payable	31	1,128,918		
Other	32	164,077		
Other current liabilities	33	133,026		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	1,390,201		
- special area rates and special charges	35	60,000		
- benefitting landowners	36	-		
- user rates (consolidated entities)	37	-		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	-		
Less: Own holdings (negative)	40	- 102,201		
Reserves and reserve funds	41	3,284,468		
Accumulated net revenue (deficit)				
General revenue	42	292,184		
Special charges and special areas (specify)				
--	43	-		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	- 16,765		
Libraries	49	646		
Cemetaries	50	6,570		
Recreation, community centres and arenas	51	-		
--	52	4,566		
--	53	- 1,719		
--	54	8,983		
--	55	36,629		
Region or county	56	-		
School boards	57	7		
Unexpended capital financing / (unfinanced capital outlay)	58	- 550,225		
Total	59	5,941,470		

1989 FINANCIAL INFORMATION RETURN

Municipality

Kirkland Lake T

12
17

STATISTICAL DATA

For the year ended December 31, 1989.

		1	
1. Number of continuous full time employees as at December 31			
Administration	1		3
Non-line Department Support Staff	2		13
Fire	3		14
Police	4		29
Transit	5		-
Public Works	6		48
Health Services	7		36
Homes for the Aged	8		40
Other Social Services	9		12
Parks and Recreation	10		15
Libraries	11		5
Planning	12		18
Total	13		233
		continuous full time employees December 31	
		other	
2. Total expenditures during the year on:		1 \$	2 \$
Wages and salaries	14	7,357,004	1,294,370
Employee benefits	15	1,125,937	55,263
		1 \$	
3. Reductions of tax roll during the year (lower tier municipalities only)			
Cash collections: Current year's tax	16		7,262,319
Previous years' tax	17		262,917
Penalties and interest	18		114,826
Subtotal	19		7,640,062
Discounts allowed	20		-
Tax adjustments under section 362 and 363 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			18,312
- recoverable from general municipal revenues	25		35,835
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		7,694,209
Amounts added to the tax roll for collection purposes only	30		11,435
Business taxes written off under subsection 495(1) of the Municipal Act	81		-
		1	
4. Tax due dates for 1989 (lower tier municipalities only)			
Interim billings: Number of installments	31		2
Due date of first installment (YYYYMMDD)	32		19890215
Due date of last installment (YYYYMMDD)	33		19890315
Final billings: Number of installments	34		2
Due date of first installment (YYYYMMDD)	35		19890712
Due date of last installment (YYYYMMDD)	36		19890809
			\$
Supplementary taxes levied with 1990 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 \$
in 1990	58	5,506,879	62,500
in 1991	59	4,100,000	-
in 1992	60	4,250,000	-
in 1993	61	5,950,000	-
in 1994	62	2,400,000	-
Total	63	22,206,879	62,500

					balance of fund		loans outstanding							
					1		2							
					\$		\$							
6. Ontario Home Renewal Plan trust fund at year end					82		406,521		358,560					
7. Analysis of direct water and sewer billings as at December 31														
					number of residential units		1989 billings residential units		all other properties		computer use only			
					1		2		3		4			
					\$		\$		\$		\$			
Water					39		4,879		825,000		286,822			
In this municipality														
In other municipalities (specify municipality)														
--					40		-		-		-			
--					41		-		-		-			
--					42		-		-		-			
--					43		-		-		-			
--					64		-		-		-			
					number of residential units		1989 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, 1988					67		-		681,889		-			
Approved in 1989					68		-		-		-			
Financed in 1989					69		-		-		-			
No long term financing necessary					70		-		-		-			
Approved but not financed as at December 31, 1989					71		-		681,889		-			
Applications submitted but not approved as at Decemeber 31, 1989					72		-		-		-			
12. Forecast of total revenue fund expenditures														
					1990		1991		1992		1993		1994	
					1		2		3		4		5	
					\$		\$		\$		\$		\$	
73					17,995,000		18,715,000		19,465,000		20,245,000		21,050,000	