

# 1990 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 54068

MUNICIPALITY OF: Kirkland Lake T

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1990.

Municipality

Kirkland Lake T
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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	8,155,058	-	2,864,437	5,290,621
Direct water billings on ratepayers -- own municipality	2	1,283,838	-		1,283,838
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	-	-		-
-- other municipalities	5	-	-		-
Subtotal	6	9,438,896	-	2,864,437	6,574,459
PAYMENTS IN LIEU OF TAXATION					
Canada	7	81,106	-	-	81,106
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	279,664	-		279,664
The Municipal Act, section 157	10	34,725	-		34,725
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	250,881	-	88,055	162,826
Ontario Hydro	13	92,015	-	-	92,015
Liquor Control Board of Ontario	14	22,885	-	-	22,885
Other	15	-	-	-	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	761,276	-	88,055	673,221
ONTARIO UNCONDITIONAL GRANTS					
Per Household General	19	153,270	-	-	153,270
Per Household Police	20	255,450	-	-	255,450
Transitional amd special assistance	22	-	-	-	-
Resource Equalization	23	1,886,842	-	-	1,886,842
General Support	24	413,219	-	-	413,219
Northern Special Support	25	1,578,968	-	-	1,578,968
Apportionment Guarantee	26	-	-	-	-
Revenue Guarantee	27	201,670	-	-	201,670
Subtotal	28	4,489,419	-	-	4,489,419
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	4,763,081			4,763,081
Canada specific grants	30	30,917			30,917
Other municipalities - grants and fees	31	294,629			294,629
Fees and service charges	32	1,513,336			1,513,336
Subtotal	33	6,601,963			6,601,963
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	112,096	-	-	112,096
Fines	37	32,498			32,498
Penalties and interest on taxes	38	108,286			108,286
Investment income - from own funds	39	-			-
- other	40	268,084			268,084
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	113,347			113,347
Contributions from non-consolidated entities	45	17,077			17,077
--	46	-			-
--	47	-			-
--	48	1,345			1,345
Sale of Land	49	8,898			8,898
Subtotal	50	661,631	-	-	661,631
TOTAL REVENUE	51	21,953,185	-	2,952,492	19,000,693

*For the year ended December 31, 1990.*

## Kirkland Lake T

**2LT - OP**

[illegible]

*For the year ended December 31, 1990.*

# Kirkland Lake T

**2LT - OP**  
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## II. Upper tier purposes

[illegible]

*For the year ended December 31, 1990.*

## Kirkland Lake T

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[illegible]

ANALYSIS OF TAXATION

For the year ended December 31, 1990.

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						1,642,416	872,005	319,285	9,169	16,696	4,866	2,864,437

*For the year ended December 31, 1990.*

## This Schedule Not Required For This Municipality

[illegible]

*For the year ended December 31, 1990.*

## This Schedule Not Required For This Municipality

[illegible]



1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE  
FOR SPECIFIC FUNCTION

For the year ended December 31, 1990.

Municipality

Kirkland Lake T

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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	-	-	-	34,448
Protection to Persons and Property					
Fire	2	-	-	2,710	412
Police	3	8,000	-	-	1,159
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	1,235
Emergency measures	6	-	-	-	-
Subtotal	7	8,000	-	2,710	2,806
Transportation services					
Roadways	8	256,364	-	-	31,210
Winter Control	9	246,311	-	-	-
Transit	10	81,426	-	-	86,287
Parking	11	-	-	-	51,483
Street Lighting	12	-	-	-	-
Air Transportation	13	40,000	-	-	37,323
--	14	-	-	-	-
Subtotal	15	624,101	-	-	206,303
Environmental services					
Sanitary Sewer System	16	-	-	-	12,456
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	42,176
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	4,448	-	-	11,508
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	4,448	-	-	66,140
Health Services					
Public Health Services	24	1,444,422	-	290,619	1,444
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	1,300	46,176
--	29	-	-	-	-
Subtotal	30	1,444,422	-	291,919	47,620
Social and Family Services					
General Assistance	31	1,060,892	-	-	-
Assistance to Aged Persons	32	1,224,938	-	-	741,572
Assitance to Children	33	-	-	-	-
Day Nurseries	34	148,129	23,972	-	74,052
--	35	-	-	-	-
Subtotal	36	2,433,959	23,972	-	815,624
Recreation and Cultural Services					
Parks and Recreation	37	8,575	-	-	296,216
Libraries	38	97,721	1,506	-	7,360
Other Cultural	39	25,860	5,439	-	16,795
Subtotal	40	132,156	6,945	-	320,371
Planning and Development					
Planning and Development	41	-	-	-	4,874
Commercial and Industrial	42	115,995	-	-	1,574
Residential Development	43	-	-	-	12,163
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	1,413
Subtotal	47	115,995	-	-	20,024
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	4,763,081	30,917	294,629	1,513,336

1990 FINANCIAL INFORMATION RETURN								
ANALYSIS OF REVENUE FUND EXPENDITURES		Municipality						
		Kirkland Lake T						
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For the year ended December 31, 1990.								
		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	745,399	-	368,356	275,706	-	-	1,389,461
Protection to Persons and Property								
Fire	2	833,282	-	71,443	17,437	-	-	922,162
Police	3	1,598,272	-	244,375	-	-	-	1,842,647
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	52,966	-	60,645	-	-	-	113,611
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	2,484,520	-	376,463	17,437	-	-	2,878,420
Transportation services								
Roadways	8	1,312,563	60,138	851,232	331,780	-	-	2,555,713
Winter Control	9	-	-	-	-	-	-	-
Transit	10	4,664	-	284,855	-	-	-	289,519
Parking	11	97,359	-	11,355	-	-	-	108,714
Street Lighting	12	5,540	-	103,504	34,955	-	-	143,999
Air Transportation	13	108,083	-	57,549	27,000	-	-	192,632
--	14	-	-	-	-	-	-	-
Subtotal	15	1,528,209	60,138	1,308,495	393,735	-	-	3,290,577
Environmental services								
Sanitary Sewer System	16	151,422	-	100,710	225,670	-	-	477,802
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	550,237	80,935	455,978	344,370	-	-	1,431,520
Garbage Collection	19	17,754	-	185,315	-	-	-	203,069
Garbage Disposal	20	7,219	-	196,020	-	-	-	203,239
Pollution Control	21	44,402	209,275	755,873	-	-	-	1,009,550
--	22	-	-	-	-	-	-	-
Subtotal	23	771,034	290,210	1,693,896	570,040	-	-	3,325,180
Health Services								
Public Health Services	24	1,456,923	-	309,749	-	-	-	1,766,672
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	42,040	-	-	-	-	42,040
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	76,531	-	20,482	77,179	-	-	174,192
--	29	-	-	-	-	-	-	-
Subtotal	30	1,533,454	42,040	330,231	77,179	-	-	1,982,904
Social and Family Services								
General Assistance	31	204,102	-	38,586	-	1,147,007	-	1,389,695
Assistance to Aged Persons	32	2,050,494	-	196,425	178,449	-	-	2,425,368
Assitance to Children	33	-	-	-	-	130,466	-	130,466
Day Nurseries	34	187,781	-	63,538	1,990	-	-	253,309
--	35	-	-	-	-	-	-	-
Subtotal	36	2,442,377	-	298,549	180,439	1,277,473	-	4,198,838
Recreation and Cultural Services								
Parks and Recreation	37	559,170	-	288,215	30,413	6,173	-	883,971
Libraries	38	129,097	-	166,967	-	-	-	296,064
Other Cultural	39	76,432	-	49,358	-	-	-	125,790
Subtotal	40	764,699	-	504,540	30,413	6,173	-	1,305,825
Planning and Development								
Planning and Development	41	86,055	-	22,631	35,484	-	-	144,170
Commercial and Industrial	42	108,825	16,500	70,721	-	5,848	-	201,894
Residential Development	43	1,476	-	12,770	-	-	-	14,246
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	196,356	16,500	106,122	35,484	5,848	-	360,310
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	10,466,048	408,888	4,986,652	1,580,433	1,289,494	-	18,731,515

For the year ended December 31, 1990.

		1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	550,225	
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2	933,511	
Reserves and Reserve Funds	3	273,209	
Subtotal	4	1,206,720	
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	1,510,013	
Canada	21	5,000	
Other Municipalities	22	-	
Subtotal	23	1,515,013	
Other Financing			
Prepaid Special Charges	24	-	
Proceeds From Sale of Land and Other Capital Assets	25	91,743	
Investment Income			
From Own Funds	26	-	
Other	27	-	
Donations	28	92,322	
--	30	-	
--	31	133,724	
Subtotal	32	317,789	
Total Sources of Financing	33	3,039,522	
Applications			
Own Expenditures			
Short Term Interest Costs	34	-	
Other	35	3,309,420	
Subtotal	36	3,309,420	
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	46,676	
Total Applications	42	3,356,096	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	866,799	
Amount Reported in Line 43 Analysed as Follows:			
Unapplied Capital Receipts (Negative)	44	-	
To be Recovered From:			
- Taxation or User Charges Within Term of Council	45	-	
- Proceeds From Long Term Liabilities	46	650,550	
- Transfers From Reserves and Reserve Funds	47	-	
- -	48	216,249	
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	866,799	
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-	

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1990.

Municipality

Kirkland Lake T

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	1,706
Protection to Persons and Property					
Fire	2	-	-	-	7,437
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	7,437
Transportation services					
Roadways	8	490,615	-	-	966,222
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	24,949	-	-	59,905
Air Transportation	13	-	-	-	6,079
--	14	-	-	-	-
Subtotal	15	515,564	-	-	1,032,206
Environmental services					
Sanitary Sewer System	16	-	-	-	327,963
Storm Sewer System	17	-	-	-	78,623
Waterworks System	18	589,490	-	-	938,903
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	589,490	-	-	1,345,489
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	5,000	-	89,370
--	29	-	-	-	-
Subtotal	30	-	5,000	-	89,370
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	159,187	-	-	318,459
Assitance to Children	33	-	-	-	-
Day Nurseries	34	15,500	-	-	9,862
--	35	-	-	-	-
Subtotal	36	174,687	-	-	328,321
Recreation and Cultural Services					
Parks and Recreation	37	24,571	-	-	168,938
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	24,571	-	-	168,938
Planning and Development					
Planning and Development	41	5,701	-	-	24,648
Commercial and Industrial	42	200,000	-	-	278,630
Residential Development	43	-	-	-	32,675
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	205,701	-	-	335,953
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	1,510,013	5,000	-	3,309,420

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM  
LIABILITIES BY FUNCTION

For the year ended December 31, 1990.

Municipality

Kirkland Lake T
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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	81,923	
Winter Control	9	-	
Transit	10	-	
Parking	11	-	
Street Lighting	12	-	
Air Transportation	13	-	
--	14	-	
	Subtotal	15	81,923
Environmental services			
Sanitary Sewer System	16	-	
Storm Sewer System	17	-	
Waterworks System	18	105,000	
Garbage Collection	19	-	
Garbage Disposal	20	-	
Pollution Control	21	960,000	
--	22	-	
	Subtotal	23	1,065,000
Health Services			
Public Health Services	24	-	
Public Health Inspection and Control	25	-	
Hospitals	26	142,000	
Ambulance Services	27	-	
Cemeteries	28	-	
--	29	-	
	Subtotal	30	142,000
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	45,000	
Residential Development	43	-	
Agriculture and Reforestation	44	-	
Tile Drainage and Shoreline Assistance	45	-	
--	46	-	
	Subtotal	47	45,000
Electricity	48	-	
Gas	49	-	
Telephone	50	-	
	Total	51	1,333,923

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

Kirkland Lake T

For the year ended December 31, 1990.

			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	187,000
: To Canada and agencies			2	-
: To other			3	1,146,923
	Subtotal		4	1,333,923
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	1,333,923
Amount reported in line 15 analyzed as follows:				
Sinking fund debentures			16	-
Installment (serial) debentures			17	1,288,923
Long term bank loans			18	-
Lease purchase agreements			19	-
Mortgages			20	-
Ministry of the Environment			22	-
--			23	45,000
--			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	-
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	931,686
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	931,686

## Municipality

## Kirkland Lake T

*For the year ended December 31, 1990.*

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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 - 1,386,198	651,897	60,782				
- share of integrated projects	49 -	-	-				
7. 1990 Debt Charges							
		principal 1 \$	interest 2 \$				
Recovered from the consolidated revenue fund							
- general tax rates *	50	235,002	157,386				
- special are rates and special charges	51	15,000	1,500				
- benefitting landowners	52	-	-				
- 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	250,002	158,886				
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 1 \$	interest 2 \$	principal 3 \$	interest 4 \$	principal 5 \$	interest 6 \$
1991	60	254,923	136,517	-	-	-	-
1992	61	194,000	116,732	-	-	-	-
1993	62	210,000	97,675	-	-	-	-
1994	63	175,000	74,825	-	-	-	-
1995	64	150,000	57,500	-	-	-	-
1996-2000	65	350,000	61,525	-	-	-	-
2001 onwards	79	-	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	1,333,923	544,774	-	-	-	-
* Includes interest to earned on Ministry of the Environment debt retirement funds							
9. Future principal payments on EXPECTED NEW debt							
						1 \$	
1991						72 38,086	
1992						73 104,639	
1993						74 115,104	
1994						75 122,376	
1995						76 128,495	
Total						77 508,700	
10. Other notes (attach supporting schedules as required)							

## 1990 FINANCIAL INFORMATION RETURN

Municipality

## Kirkland Lake T

## 9LT

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## CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

*For the year ended December 31, 1990.*

[illegible]



1990 FINANCIAL INFORMATION RETURN

Municipality

Kirkland Lake T

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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1990.

		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	1,149,496	11,112	-	1,160,608	1,101,726	29,563	29,317	-	1,160,606	- 1
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	-	400,043	5,202	-	405,245	386,120	1,710	17,416	-	405,246	1
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	6	1,372,222	14,417	-	1,386,639	1,314,422	30,896	41,323	-	1,386,641	8
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	-	-	-	-	-	-	-	-	-	-	-
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	7	2,921,761	30,731	-	2,952,492	2,802,268	62,169	88,056	-	2,952,493	8

1990 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES  
AND RESERVE FUNDS

For the year ended December 31, 1990.

Municipality

Kirkland Lake T

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		1	
		\$	
Balance at the beginning of the year	1	3,284,469	
Revenues			
Contributions from revenue fund	2	646,922	
Contributions from capital fund	3	46,675	
Lot levies and subdivider contributions	60	-	
Recreational land (the Planning Act)	61	-	
Investment income - from own funds	5	52,844	
- other	6	202,067	
--	9	-	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	948,508	
Expenditures			
Transferred to capital fund	14	273,209	
Transferred to revenue fund	15	113,347	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	386,556	
Balance at the end of the year for:			
Reserves	23	1,694,542	
Reserve Funds	24	2,151,879	
	Total 25	3,846,421	
Analysed as follows:			
Working funds	26	1,196,000	
Contingencies	27	50,000	
Ministry of the Environment funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	-	
Sick leave	31	984,899	
Insurance	32	-	
Workers' compensation	33	-	
Capital expenditure - general administration	34	55,000	
- roads	35	-	
- sanitary and storm sewers	36	-	
- parks and recreation	64	444,462	
- library	65	18,034	
- other cultural	66	-	
- water	38	733,513	
- transit	39	-	
- housing	40	- 995	
- industrial development	41	12,000	
- other and unspecified	42	187,763	
Lot levies and subdivider contributions	44	-	
Recreational land (the Planning Act)	46	-	
Parking revenues	45	-	
Debenture repayment	47	-	
Exchange rate stabilization	48	-	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	-	
Vacation Pay - Council	52	29,500	
Waste Site	53	-	
Police Commission	54	1,245	
Municipal Election	55	20,000	
Business Improvement Area	56	15,000	
--	57		
Total	58	3,846,421	

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Kirkland Lake T
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For the year ended December 31, 1990.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	2,238,446	-
Accounts receivable			
Canada	2	-	
Ontario	3	2,124,962	
Region or county	4	-	
Other municipalities	5	-	
School Boards	6	-	portion of taxes
Waterworks	7	60,129	receivable for
Other (including unorganized areas)	8	387,575	business taxes
Taxes receivable			
Current year's levies	9	280,381	10,463
Previous year's levies	10	58,697	304
Prior year's levies	11	166,335	12,984
Penalties and interest	12	111,473	218
Less allowance for uncollectables (negative)	13	- 95,112	- 9,467
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	3,200	
Other current assets	18	520,469	portion of line 20 for tax sale / tax registration
Capital outlay to be recovered in future years	19	1,333,923	
Other long term assets	20	-	-
Total	21	7,190,478	

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

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

For the year ended December 31, 1990.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	78,500		78,500
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	-		
Accounts payable and accrued liabilities				
Canada	26	-		
Ontario	27	146,506		
Region or county	28	-		
Other municipalities	29	-		
School Boards	30	-		
Trade accounts payable	31	1,218,685		
Other	32	82,317		
Other current liabilities	33	869,567		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	1,288,923		
- special area rates and special charges	35	45,000		
- benefitting landowners	36	-		
- user rates (consolidated entities)	37	-		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	-		
Less: Own holdings (negative)	40	- 118,923		
Reserves and reserve funds	41	3,846,420		
Accumulated net revenue (deficit)				
General revenue	42	394,464		
Special charges and special areas (specify)				
--	43	-		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	10,145		
Libraries	49	1,804		
Cemetaries	50	24,417		
Recreation, community centres and arenas	51	-		
--	52	7,397		
--	53	- 4,661		
--	54	11,700		
--	55	155,008		
Region or county	56	-		
School boards	57	8		
Unexpended capital financing / (unfinanced capital outlay)	58	- 866,799		
Total	59	7,190,478		

STATISTICAL DATA

For the year ended December 31, 1990.

		1			
1. Number of continuous full time employees as at December 31					
Administration	1	4			
Non-line Department Support Staff	2	14			
Fire	3	14			
Police	4	30			
Transit	5	-			
Public Works	6	64			
Health Services	7	37			
Homes for the Aged	8	36			
Other Social Services	9	13			
Parks and Recreation	10	17			
Libraries	11	9			
Planning	12	4			
	13	242			
Total					
		continuous full time employees December 31			
		other			
		1 \$	2 \$		
2. Total expenditures during the year on:					
Wages and salaries	14	7,812,661	1,283,993		
Employee benefits	15	1,270,569	51,811		
		1 \$			
3. Reductions of tax roll during the year (lower tier municipalities only)					
Cash collections: Current year's tax	16	7,790,385			
Previous years' tax	17	156,335			
Penalties and interest	18	71,817			
	19	8,018,537			
	20	-			
Discounts allowed					
Tax adjustments under section 362 and 363 of the Municipal Act					
- amounts added to the roll (negative)	22	-			
- amounts written off	23	-			
Tax adjustments under sections 465, 495 and 496 of the Municipal Act					
- recoverable from upper tier and school boards					
	24	15,574			
- recoverable from general municipal revenues	25	30,544			
Transfers to tax sale and tax registration accounts	26	-			
The Municipal Elderly Residents' Assistance Act - reductions	27	-			
- refunds	28	-			
Other (specify)	80	-			
	29	8,064,655			
Amounts added to the tax roll for collection purposes only	30	32,516			
Business taxes written off under subsection 495(1) of the Municipal Act	81	-			
		1			
4. Tax due dates for 1990 (lower tier municipalities only)					
Interim billings: Number of installments	31	2			
Due date of first installment (YYYYMMDD)	32	19900226			
Due date of last installment (YYYYMMDD)	33	19900326			
Final billings: Number of installments	34	2			
Due date of first installment (YYYYMMDD)	35	19900717			
Due date of last installment (YYYYMMDD)	36	19900817			
		\$			
Supplementary taxes levied with 1994 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 1992	58	6,142,388	1,523,000	-	-
in 1993	59	4,000,000	-	-	-
in 1994	60	12,000,000	-	-	3,000,000
in 1995	61	4,240,000	-	-	-
in 1996	62	4,494,000	-	-	-
	63	30,876,388	1,523,000	-	3,000,000
Total					

STATISTICAL DATA

For the year ended December 31, 1990.

					balance of fund		loans outstanding			
					1		2			
					\$		\$			
6. Ontario Home Renewal Plan trust fund at year end					82	412,063		314,046		
7. Analysis of direct water and sewer billings as at December 31										
					number of residential units	1990 billings residential units	all other properties	computer use only		
					1	2	3	4		
						\$	\$			
Water										
In this municipality					39	5,019	886,254	397,584		
In other municipalities (specify municipality)										
--					40	-	-	-	-	
--					41	-	-	-	-	
--					42	-	-	-	-	
--					43	-	-	-	-	
--					64	-	-	-	-	
					number of residential units	1990 billings residential units	all other properties	computer use only		
					1	2	3	4		
						\$	\$			
Sewer										
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 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			118,923		
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, 1989					67	-	691,894	-	691,894	
Approved in 1990					68	-	1,523,000	-	1,523,000	
Financed in 1990					69	-	-	-	-	
No long term financing necessary					70	-	-	-	-	
Approved but not financed as at December 31, 1990					71	-	2,214,894	-	2,214,894	
Applications submitted but not approved as at Decemeber 31, 1990					72	-	-	-	-	
12. Forecast of total revenue fund expenditures										
					1991	1992	1993	1994	1995	
					1	2	3	4	5	
					\$	\$	\$	\$	\$	
					73	19,668,090	20,651,495	21,684,070	22,768,275	23,906,690