

1992 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 54068

MUNICIPALITY OF: Kirkland Lake T

ANALYSIS OF REVENUE FUND REVENUES

Municipality

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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	8,890,960	-	3,104,794	5,786,166
Direct water billings on ratepayers -- own municipality	2	1,336,358	-		1,336,358
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	-	-		-
-- other municipalities	5	-	-		-
Subtotal	6	10,227,318	-	3,104,794	7,122,524
PAYMENTS IN LIEU OF TAXATION					
Canada	7	85,785	-	-	85,785
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	366,140	-		366,140
The Municipal Act, section 157	10	35,175	-		35,175
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	268,450	-	93,431	175,019
Ontario Hydro	13	99,370	-	-	99,370
Liquor Control Board of Ontario	14	24,598	-	-	24,598
Other	15	-	-	-	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	879,518	-	93,431	786,087
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	4,761,029	-	-	4,761,029
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	6,529,213			6,529,213
Canada specific grants	30	44,377			44,377
Other municipalities - grants and fees	31	326,537			326,537
Fees and service charges	32	1,727,462			1,727,462
Subtotal	33	8,627,589			8,627,589
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	128,955	-	-	128,955
Fines	37	34,090			34,090
Penalties and interest on taxes	38	153,374			153,374
Investment income - from own funds	39	-			-
- other	40	129,656			129,656
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	533,137			533,137
Contributions from non-consolidated entities	45	21,764			21,764
--	46	-			-
--	47	-			-
--	48	4,120	-	4,120	
Sale of Land	49	33,065			33,065
Subtotal	50	1,038,161	-	-	1,038,161
TOTAL REVENUE	51	25,533,615	-	3,198,225	22,335,390

For the year ended December 31, 1992.

Kirkland Lake T

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[illegible]

For the year ended December 31, 1992.

Kirkland Lake T

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II. Upper tier purposes

For the year ended December 31, 1992.

Kirkland Lake T

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ANALYSIS OF TAXATION

For the year ended December 31, 1992.

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	t	-	-	-	-	-	-	-	-	-	-	-	-
Separate consolidated													
Total all school board taxation	0						1,799,471	959,095	342,139	- 3,208	4,677	2,620	3,104,794

For the year ended December 31, 1992.

This Schedule Not Required For This Municipality

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For the year ended December 31, 1992.

This Schedule Not Required For This Municipality

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1992 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1992.

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	-	-	-	47,339
Protection to Persons and Property					
Fire	2	-	-	4,881	1,468
Police	3	- 1,948	-	-	2,876
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	2,848
Emergency measures	6	-	-	-	-
Subtotal	7	- 1,948	-	4,881	7,192
Transportation services					
Roadways	8	294,371	-	-	11,410
Winter Control	9	282,827	-	-	-
Transit	10	83,725	-	-	78,839
Parking	11	-	-	-	37,598
Street Lighting	12	-	-	-	-
Air Transportation	13	40,000	-	-	77,800
--	14	-	-	-	-
Subtotal	15	700,923	-	-	205,647
Environmental services					
Sanitary Sewer System	16	-	-	-	10,961
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	38,058
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	5,188	-	-	9,312
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	5,188	-	-	58,331
Health Services					
Public Health Services	24	1,974,027	-	318,956	45,340
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	1,870	-	2,700	55,710
--	29	-	-	-	-
Subtotal	30	1,975,897	-	321,656	101,050
Social and Family Services					
General Assistance	31	1,854,085	-	-	-
Assistance to Aged Persons	32	1,539,573	-	-	826,925
Assitance to Children	33	-	-	-	-
Day Nurseries	34	224,767	15,892	-	66,663
--	35	-	-	-	-
Subtotal	36	3,618,425	15,892	-	893,588
Recreation and Cultural Services					
Parks and Recreation	37	11,837	-	-	371,668
Libraries	38	47,437	1,896	-	3,410
Other Cultural	39	35,729	13,867	-	21,998
Subtotal	40	95,003	15,763	-	397,076
Planning and Development					
Planning and Development	41	14,292	-	-	4,527
Commercial and Industrial	42	121,433	12,722	-	7,801
Residential Development	43	-	-	-	4,911
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	135,725	12,722	-	17,239
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	6,529,213	44,377	326,537	1,727,462

1992 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1992.

Municipality

Kirkland Lake T

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		Salaries Wages and Employee Benefits	Net Long Term Debt Charges	Materials, Services, Rents and Financial Expenses	Transfers To Own Funds	Other Transfers	Inter- Functional Transfers	Total Expenditures
		1	2	3	4	5	6	7
		\$	\$	\$	\$	\$	\$	\$
General Government	1	861,688	-	530,870	88,912	-	-	1,481,470
Protection to Persons and Property								
Fire	2	958,902	-	100,425	30,000	-	-	1,089,327
Police	3	1,979,956	-	196,856	23,634	-	-	2,200,446
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	77,078	-	53,682	-	-	-	130,760
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	3,015,936	-	350,963	53,634	-	-	3,420,533
Transportation services								
Roadways	8	1,389,839	-	647,051	939,522	-	-	2,976,412
Winter Control	9	-	-	-	-	-	-	-
Transit	10	14,160	-	285,838	1,211	-	-	301,209
Parking	11	139,574	-	6,953	-	-	-	146,527
Street Lighting	12	2,020	-	113,744	12,376	-	-	128,140
Air Transportation	13	125,130	-	106,017	-	-	-	231,147
--	14	-	-	-	-	-	-	-
Subtotal	15	1,670,723	-	1,159,603	953,109	-	-	3,783,435
Environmental services								
Sanitary Sewer System	16	173,334	-	101,288	17,232	-	-	291,854
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	654,955	99,799	368,096	370,988	-	-	1,493,838
Garbage Collection	19	23,562	-	208,470	-	-	-	232,032
Garbage Disposal	20	7,768	-	221,959	-	-	-	229,727
Pollution Control	21	44,902	208,925	894,833	-	-	-	1,148,660
--	22	-	-	-	-	-	-	-
Subtotal	23	904,521	308,724	1,794,646	388,220	-	-	3,396,111
Health Services								
Public Health Services	24	2,064,500	-	423,997	-	-	-	2,488,497
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	42,460	-	-	-	-	42,460
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	95,719	-	43,188	6,801	-	-	145,708
--	29	-	-	-	-	-	-	-
Subtotal	30	2,160,219	42,460	467,185	6,801	-	-	2,676,665
Social and Family Services								
General Assistance	31	286,150	-	48,481	-	1,940,933	-	2,275,564
Assistance to Aged Persons	32	2,342,287	-	378,268	-	-	-	2,720,555
Assitance to Children	33	-	-	-	-	144,167	-	144,167
Day Nurseries	34	236,255	-	77,604	-	-	-	313,859
--	35	-	-	-	-	-	-	-
Subtotal	36	2,864,692	-	504,353	-	2,085,100	-	5,454,145
Recreation and Cultural Services								
Parks and Recreation	37	720,497	-	309,835	75,000	7,800	-	1,113,132
Libraries	38	267,666	-	74,121	-	-	-	341,787
Other Cultural	39	142,330	-	54,925	22,744	-	-	219,999
Subtotal	40	1,130,493	-	438,881	97,744	7,800	-	1,674,918
Planning and Development								
Planning and Development	41	87,849	-	26,475	-	-	-	114,324
Commercial and Industrial	42	112,475	16,500	112,198	7,000	12,035	-	260,208
Residential Development	43	5,363	-	30,875	-	-	-	36,238
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	205,687	16,500	169,548	7,000	12,035	-	410,770
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	12,813,959	367,684	5,416,049	1,595,420	2,104,935	-	22,298,047

For the year ended December 31, 1992.

			1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1		1,358,237	
Source of Financing				
Contributions from Own Funds				
Revenue Fund	2		868,107	
Reserves and Reserve Funds	3		402,367	
	Subtotal	4	1,270,474	
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		1,184,723	
Canada	21		-	
Other Municipalities	22		-	
	Subtotal	23	1,184,723	
Other Financing				
Prepaid Special Charges	24		-	
Proceeds From Sale of Land and Other Capital Assets	25		2,035	
Investment Income				
From Own Funds	26		-	
Other	27		-	
Donations	28		11,480	
--	30		-	
--	31		-	
	Subtotal	32	13,515	
	Total Sources of Financing	33	2,468,712	
Applications				
Own Expenditures				
Short Term Interest Costs	34		-	
Other	35		2,709,042	
	Subtotal	36	2,709,042	
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		276	
	Total Applications	42	2,709,318	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43		1,598,843	
Amount Reported in Line 43 Analysed as Follows:				
Unapplied Capital Receipts (Negative)	44	-	27,815	
To be Recovered From:				
- Taxation or User Charges Within Term of Council	45		-	
- Proceeds From Long Term Liabilities	46		1,626,658	
- Transfers From Reserves and Reserve Funds	47		-	
- -	48		-	
	Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	1,598,843	
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19		-	

1992 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1992.

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	-	-	-	4,506
Protection to Persons and Property					
Fire	2	-	-	-	-
Police	3	-	-	-	25,669
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	25,669
Transportation services					
Roadways	8	803,699	-	-	1,767,555
Winter Control	9	-	-	-	-
Transit	10	3,634	-	-	4,845
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	12,376
Air Transportation	13	3,443	-	-	4,304
--	14	-	-	-	-
Subtotal	15	810,776	-	-	1,789,080
Environmental services					
Sanitary Sewer System	16	2,065	-	-	10,939
Storm Sewer System	17	3,993	-	-	6,747
Waterworks System	18	291,913	-	-	706,852
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	297,971	-	-	724,538
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	6,800
--	29	-	-	-	-
Subtotal	30	-	-	-	6,800
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	61,461	-	-	121,923
Assitance to Children	33	-	-	-	-
Day Nurseries	34	11,000	-	-	16,865
--	35	-	-	-	-
Subtotal	36	72,461	-	-	138,788
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	7,728
Libraries	38	-	-	-	-
Other Cultural	39	3,978	-	-	11,933
Subtotal	40	3,978	-	-	19,661
Planning and Development					
Planning and Development	41	- 463	-	-	-
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	- 463	-	-	-
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	1,184,723	-	-	2,709,042

1992 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1992.

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	-	
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	357,000	
Garbage Collection	19	-	
Garbage Disposal	20	-	
Pollution Control	21	755,000	
--	22	-	
	Subtotal	23	1,112,000
Health Services			
Public Health Services	24	-	
Public Health Inspection and Control	25	-	
Hospitals	26	77,000	
Ambulance Services	27	-	
Cemeteries	28	-	
--	29	-	
	Subtotal	30	77,000
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	15,000	
Residential Development	43	-	
Agriculture and Reforestation	44	-	
Tile Drainage and Shoreline Assistance	45	-	
--	46	-	
	Subtotal	47	15,000
Electricity	48	-	
Gas	49	-	
Telephone	50	-	
	Total	51	1,204,000

1992 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Kirkland Lake T

For the year ended December 31, 1992.

		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	92,000	
: To Canada and agencies	2	-	
: To other	3	1,112,000	
	4	1,204,000	
Subtotal	5	-	
Plus: All debt assumed by the municipality from others	6	-	
Less: All debt assumed by others	7	-	
:Ontario	8	-	
:Schoolboards	9	-	
:Other municipalities			
Subtotal	10	-	
Less: Ministry of the Environment debt retirement funds	11	-	
- sewer	12	-	
- water	13	-	
Own sinking funds (actual balances)	14	-	
- general municipal	15	-	
- enterprises and other			
Subtotal	16	-	
Total	17	1,204,000	
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures	18	-	
Installment (serial) debentures	19	1,189,000	
Long term bank loans	20	-	
Lease purchase agreements	21	-	
Mortgages	22	-	
Ministry of the Environment	23	-	
--	24	15,000	
--		-	
			\$
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	935,546	
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	935,546	

1992 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Kirkland Lake T

For the year ended December 31, 1992.

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	- 1,449,587	632,667	60,782	
- share of integrated projects	49	-	-	-	
7. 1992 Debt Charges					
		principal		interest	
			1	2	
			\$	\$	
Recovered from the consolidated revenue fund					
- general tax rates *	50	199,000		152,183	
- 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	214,000		153,683	
8. Future principal and interest payments on EXISTING net debt					
		recoverable from the consolidated revenue fund		recoverable from reserve funds	recoverable from unconsolidated entities
		principal	interest	principal	interest
		1	2	3	4
		\$	\$	\$	\$
1993	60	232,000	132,446	-	-
1994	61	200,000	107,198	-	-
1995	62	178,000	87,148	-	-
1996	63	196,000	66,846	-	-
1997	64	219,000	44,492	-	-
1998-2002	65	179,000	51,339	-	-
2003 onwards	79	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-
Downtown revitalization program	70	-	-	-	-
Total	71	1,204,000	489,469	-	-
* Includes interest to earned on Ministry of the Environment debt retirement funds					
9. Future principal payments on EXPECTED NEW debt					
				1	
				\$	
1993	72			115,104	
1994	73			122,376	
1995	74			128,495	
1996	75			134,920	
1997	76			141,666	
Total	77			642,561	
10. Other notes (attach supporting schedules as required)					

1992 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, 1992.

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1992 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, 1992.

		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	- 6	1,195,551	2,071	-	1,197,622	1,141,415	26,991	29,217	-	1,197,623	- 5
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	1	442,464	37	-	442,501	418,253	5,531	18,716	-	442,500	-
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	-	1,556,118	1,981	-	1,558,099	1,475,465	37,139	45,498	-	1,558,102	3
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	-	-	-	-	-	-	-	-	-	-	-
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	- 5	3,194,133	4,089	-	3,198,222	3,035,133	69,661	93,431	-	3,198,225	- 2

1992 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF RESERVES
AND RESERVE FUNDS

Kirkland Lake T

10
15

For the year ended December 31, 1992.

		1	\$
Balance at the beginning of the year	1	4,472,016	
Revenues			
Contributions from revenue fund	2	727,313	
Contributions from capital fund	3	276	
Development Charges Act	67	-	
Lot levies and subdivider contributions	60	-	
Recreational land (the Planning Act)	61	-	
Investment income - from own funds	5	7,684	
- other	6	145,598	
--	9	797	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	881,668	
Expenditures			
Transferred to capital fund	14	402,367	
Transferred to revenue fund	15	533,137	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	935,504	
Balance at the end of the year for:			
Reserves	23	2,041,020	
Reserve Funds	24	2,377,160	
Total	25	4,418,180	
Analysed as follows:			
Working funds	26	1,205,600	
Contingencies	27	50,000	
Ministry of the Environment funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	129,591	
Sick leave	31	1,047,218	
Insurance	32	-	
Workers' compensation	33	-	
Capital expenditure - general administration	34	105,743	
- roads	35	124,763	
- sanitary and storm sewers	36	-	
- parks and recreation	64	435,295	
- library	65	5,152	
- other cultural	66	20,000	
- water	38	979,647	
- transit	39	-	
- housing	40	-	
- industrial development	41	12,000	
- other and unspecified	42	42,086	
Development Charges Act	68	-	
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	35,050	
Waste Site	53	29,500	
Police Commission	54	160,290	
Municipal Election	55	15,000	
Business Improvement Area	56	20,000	
--	57		
Total	58	4,418,180	

1992 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Kirkland Lake T

For the year ended December 31, 1992.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
	Current assets		
	Cash	12,535,649	5,260
	Accounts receivable		
	Canada	283,634	
	Ontario	31,419,016	
	Region or county	4-	
	Other municipalities	5-	
	School Boards	6-	portion of taxes
	Waterworks	753,215	receivable for
	Other (including unorganized areas)	8240,731	business taxes
	Taxes receivable		
	Current year's levies	9493,248	32,108
	Previous year's levies	10150,120	1,870
	Prior year's levies	11169,840	3,724
	Penalties and interest	1293,532	4,244
	Less allowance for uncollectables (negative)	13-223,755	-8,691
	Investments		
	Canada	14-	
	Provincial	15-	
	Municipal	16-	
	Other	17-	
	Other current assets	18468,380	portion of line 20
	Capital outlay to be recovered in future years	191,204,000	for tax sale / tax
	Other long term assets	20-	registration
		216,687,610	-
	Total		

ANALYSIS OF CONSOLIDATED YEAR END BALANCES

Kirkland Lake T

For the year ended December 31, 1992.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	48,000		48,000
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	-		
Accounts payable and accrued liabilities				
Canada	26	-		
Ontario	27	233,143		
Region or county	28	-		
Other municipalities	29	-		
School Boards	30	1,839		
Trade accounts payable	31	1,488,209		
Other	32	229,383		
Other current liabilities	33	80,449		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	1,189,000		
- special area rates and special charges	35	15,000		
- benefitting landowners	36	-		
- user rates (consolidated entities)	37	-		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	-		
Less: Own holdings (negative)	40	- 229,000		
Reserves and reserve funds	41	4,418,180		
Accumulated net revenue (deficit)				
General revenue	42	623,659		
Special charges and special areas (specify)				
--	43	-		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	11,647		
Libraries	49	6,320		
Cemetaries	50	27,839		
Recreation, community centres and arenas	51	-		
--	52	41,686		
--	53	315		
--	54	18,470		
--	55	82,316		
Region or county	56	-		
School boards	57	- 2		
Unexpended capital financing / (unfinanced capital outlay)	58	- 1,598,843		
Total	59	6,687,610		

STATISTICAL DATA

For the year ended December 31, 1992.

1												
1. Number of continuous full time employees as at December 31												
Administration												
1												
4												
Non-line Department Support Staff												
2												
16												
Fire												
3												
13												
Police												
4												
30												
Transit												
5												
-												
Public Works												
6												
55												
Health Services												
7												
26												
Homes for the Aged												
8												
34												
Other Social Services												
9												
12												
Parks and Recreation												
10												
13												
Libraries												
11												
7												
Planning												
12												
4												
Total												
13												
214												
continuous full time employees December 31												
other												
1												
2												
\$												
\$												
2. Total expenditures during the year on:												
14												
Wages and salaries												
9,682,841												
865,625												
Employee benefits												
15												
1,810,558												
78,109												
1												
\$												
3. Reductions of tax roll during the year (lower tier municipalities only)												
Cash collections: Current year's tax												
16												
8,104,676												
Previous years' tax												
17												
231,709												
Penalties and interest												
18												
99,057												
Subtotal												
19												
8,435,443												
Discounts allowed												
20												
-												
Tax adjustments under section 363 and 364 of the Municipal Act												
- amounts added to the roll (negative)												
22												
-												
- amounts written off												
23												
-												
Tax adjustments under sections 421, 441 and 442 of the Municipal Act												
- recoverable from upper tier and school boards												
24												
27,327												
- recoverable from general municipal revenues												
25												
52,248												
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												
8,515,019												
Amounts added to the tax roll for collection purposes only												
30												
5,548												
Business taxes written off under subsection 441(1) of the Municipal Act												
81												
-												
1												
4. Tax due dates for 1992 (lower tier municipalities only)												
Interim billings: Number of installments												
31												
2												
Due date of first installment (YYYYMMDD)												
32												
19920219												
Due date of last installment (YYYYMMDD)												
33												
19920318												
Final billings: Number of installments												
34												
2												
Due date of first installment (YYYYMMDD)												
35												
19920715												
Due date of last installment (YYYYMMDD)												
36												
19920812												
\$												
Supplementary taxes levied with1994 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 1993												
58												
2,339,710												
-												
-												
151,584												
in 1994												
59												
12,000,000												
-												
-												
3,000,000												
in 1995												
60												
4,166,730												
-												
-												
-												
in 1996												
61												
4,375,069												
-												
-												
-												
in 1997												
62												
4,593,822												
-												
-												
-												
Total												
63												
27,475,331												
-												
-												
3,151,584												

STATISTICAL DATA

For the year ended December 31, 1992.

		balance of fund		loans outstanding	
		1		2	
		\$		\$	
6. Ontario Home Renewal Plan trust fund at year end	82	413,495		336,865	
7. Analysis of direct water and sewer billings as at December 31					
Water		number of residential units	1992 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
	39	5,165	723,742	612,616	
	40	-	-	-	-
	41	-	-	-	-
	42	-	-	-	-
	43	-	-	-	-
	64	-	-	-	-
		number of residential units	1992 billings residential units	all other properties	computer use only
Sewer		1	2	3	4
			\$	\$	
	44	-	-	-	
	45	-	-	-	-
	46	-	-	-	-
	47	-	-	-	-
	48	-	-	-	-
	65	-	-	-	-
				water	sewer
Number of residential units in this municipality receiving municipal water and sewer services but which are not on direct billing				1	2
	66	-		-	-
8. Selected investments of own sinking funds as at December 31					
Own sinking funds		own municipality	other municipalities, school boards	Province	Federal
		1	2	3	4
		\$	\$	\$	\$
83	-	-	-	-	-
9. Borrowing from own reserve funds					
					1
					\$
Loans or advances due to reserve funds as at December 31	84	229,000			
10. Joint boards consolidated by this municipality					
name of joint boards		total board expenditure	contribution from this municipality	this municipality's share of total municipal contributions	for computer use only
		1	2	3	4
		\$	\$	%	
	53	-	-	-	-
	54	-	-	-	-
	55	-	-	-	-
	56	-	-	-	-
	57	-	-	-	-
11. Applications to the Ontario Municipal Board or to Council					
Approved but not financed as at December 31, 1991 Approved in 1992 Financed in 1992 No long term financing necessary Approved but not financed as at December 31, 1992 Applications submitted but not approved as at Decemeber 31, 1992		tile drainage, shoreline assistance, downtown revitalization, electricity gas, telephone	other submitted to O.M.B.	other submitted to Council	total
		1	2	4	3
		\$	\$	\$	\$
	67	-	1,875,894	-	1,875,894
	68	-	200,000	-	200,000
	69	-	-	-	-
	70	-	-	-	-
	71	-	2,075,894	-	2,075,894
	72	-	-	-	-
12. Forecast of total revenue fund expenditures					
73	1993	1994	1995	1996	1997
	1	2	3	4	5
	\$	\$	\$	\$	\$
	18,620,160	19,551,168	20,528,726	21,555,162	22,632,920