

1998 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 54068

MUNICIPALITY OF: Kirkland Lake T

ANALYSIS OF REVENUE FUND REVENUES

Kirkland Lake T

For the year ended December 31, 1998.

		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	9,328,432	-	2,334,723	6,993,709
Direct water billings on ratepayers -- own municipality	2	1,385,965	-		1,385,965
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	-	-		-
-- other municipalities	5	-	-		-
Subtotal	6	10,714,397	-	2,334,723	8,379,674
PAYMENTS IN LIEU OF TAXATION					
Canada	7	-	-	-	-
Canada Enterprises	8	92,217	-	-	92,217
Ontario					
The Municipal Tax Assistance Act	9	307,593	-		307,593
The Municipal Act, section 157	10	39,375	-		39,375
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	223,244	-	25,084	198,160
Ontario Hydro	13	55,981	-	-	55,981
Liquor Control Board of Ontario	14	13,321	-	-	13,321
Other	15	-	-	-	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	731,731	-	25,084	706,647
ONTARIO NON-SPECIFIC GRANTS					
Community Reinvestment Fund	62	5,225,000			5,225,000
Special Transition Assistance	63	636,000			636,000
Special Circumstances Fund	64	226,533			226,533
Municipal Restructuring Fund	65	162,900			162,900
.....	61	-			-
Subtotal	69	6,250,433			6,250,433
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	3,544,372			3,544,372
Canada specific grants	30	6,839			6,839
Other municipalities - grants and fees	31	1,319,687			1,319,687
Fees and service charges	32	1,885,986			1,885,986
Subtotal	33	6,756,884			6,756,884
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	171,429	-	-	171,429
Rents, concessions and franchises	36	230,676			230,676
Fines	37	33,952			33,952
Penalties and interest on taxes	38	135,985			135,985
Investment income - from own funds	39	-			-
- other	40	149,889			149,889
Donations	70	24,330			24,330
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	51,046			51,046
Contributions from non-consolidated entities	45	11,482			11,482
--	46	6,381	6,381		
--	47	31,297	31,297		
--	48	-	-		
Subtotal	50	846,467	-	-	846,467
TOTAL REVENUE	51	25,299,912	-	2,359,807	22,940,105

ANALYSIS OF TAXATION -
SCHOOL BOARDS

For the year ended December 31, 1998.

Municipality

Kirkland Lake T

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	788,643	470,770	8,228	194,707	114,938
- farmland pending development -	0.460000	-	-	-	-	-
- farmland pending development -	0.460000	-	-	-	-	-
Multi-residential -general	0.460000	42,991	24,869	688	10,085	7,349
- farmland pending development -	-	-	-	-	-	-
- farmland pending development -	-	-	-	-	-	-
Farmland	0.115000	-	-	-	-	-
Managed Forest	0.115000	-	-	-	-	-
---	-	-	-	-	-	-
Subtotal Residential /MR/ F/MF	-	831,634	495,639	8,916	204,792	122,287
Subtotal Commercial		1,153,270	519,144	26,537	127,603	479,986
Subtotal Industrial		305,245	137,407	7,020	33,776	127,042
Pipeline	-	31,589	14,220	727	3,496	13,146
Other	-	-	-	-	-	-
Supplementary Taxes		12,985	5,514	251	1,952	5,268
Subtotal levied by tax rate		2,334,723	1,171,924	43,451	371,619	747,729
Railway rights-of-way		-	-	-	-	-
Utility transmission / distribution corridor		-	-	-	-	-
---		-	-	-	-	-
Subtotal special charges on tax bills		-	-	-	-	-
Total school board purposes		2,334,723	1,171,924	43,451	371,619	747,729

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

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	-	-	-	21,182
Protection to Persons and Property					
Fire	2	-	-	-	7,480
Police	3	7,238	-	-	3,133
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	1,108	-	-	7,508
Emergency measures	6	-	-	-	-
Subtotal	7	8,346	-	-	18,121
Transportation services					
Roadways	8	6,568	1,190	-	13,625
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	28,713
Street Lighting	12	-	-	-	3,976
Air Transportation	13	75,000	-	-	71,809
--	14	-	-	-	-
Subtotal	15	81,568	1,190	-	118,123
Environmental services					
Sanitary Sewer System	16	-	-	-	8,105
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	38,204
Garbage Collection	19	1,324	-	-	-
Garbage Disposal	20	-	-	-	221,801
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	1,324	-	-	268,110
Health Services					
Public Health Services	24	264,855	1,020	1,313,084	45,235
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	6,603	108,809
--	29	-	-	-	-
Subtotal	30	264,855	1,020	1,319,687	154,044
Social and Family Services					
General Assistance	31	1,576,170	-	-	4,456
Assistance to Aged Persons	32	1,369,146	-	-	979,812
Assistance to Children	33	-	-	-	-
Day Nurseries	34	160,425	-	-	80,564
--	35	-	-	-	-
Subtotal	36	3,105,741	-	-	1,064,832
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	6,160	-	-	200,261
Libraries	38	39,424	3,439	-	9,880
Other Cultural	39	24,454	1,190	-	15,254
Subtotal	40	70,038	4,629	-	225,395
Planning and Development					
Planning and Development	41	-	-	-	10,602
Commercial and Industrial	42	12,500	-	-	3,166
Residential Development	43	-	-	-	801
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	1,610
Subtotal	47	12,500	-	-	16,179
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	3,544,372	6,839	1,319,687	1,885,986

		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	737,969	-	445,605	267,808	-	-	1,451,382
Protection to Persons and Property								
Fire	2	829,298	7,086	88,034	61,386	-	-	985,804
Police	3	404,875	5,191	1,432,786	-	-	-	1,842,852
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	63,886	-	48,044	5,628	-	-	117,558
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	1,298,059	12,277	1,568,864	67,014	-	-	2,946,214
Transportation services								
Roadways	8	1,188,442	13,384	678,501	964,835	-	-	2,845,162
Winter Control	9	-	-	-	-	-	-	-
Transit	10	-	-	-	-	-	-	-
Parking	11	32,817	-	15,069	-	-	-	47,886
Street Lighting	12	3,200	-	110,000	11,505	-	-	124,705
Air Transportation	13	100,950	-	189,377	3,235	-	-	293,562
--	14	-	-	-	-	-	-	-
Subtotal	15	1,325,409	13,384	992,947	979,575	-	-	3,311,315
Environmental services								
Sanitary Sewer System	16	127,426	-	98,419	17,817	-	-	243,662
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	660,868	300,073	654,387	346,597	-	-	1,961,925
Garbage Collection	19	41,994	-	222,677	3,309	-	-	267,980
Garbage Disposal	20	75,393	-	341,732	-	-	-	417,125
Pollution Control	21	44,670	-	844,710	-	-	-	889,380
--	22	-	-	-	-	-	-	-
Subtotal	23	950,351	300,073	2,161,925	367,723	-	-	3,780,072
Health Services								
Public Health Services	24	1,609,541	-	464,690	-	-	-	2,074,231
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	448,000	-	-	-	448,000
Cemeteries	28	130,643	-	38,487	-	-	-	169,130
--	29	-	-	-	-	-	-	-
Subtotal	30	1,740,184	-	951,177	-	-	-	2,691,361
Social and Family Services								
General Assistance	31	143,058	-	29,642	-	3,363,904	-	3,536,604
Assistance to Aged Persons	32	2,310,556	17,083	338,493	12,403	-	-	2,678,535
Assistance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	228,764	-	96,677	-	-	-	325,441
--	35	-	-	-	-	-	-	-
Subtotal	36	2,682,378	17,083	464,812	12,403	3,363,904	-	6,540,580
Social Housing	90	-	-	322,835	-	-	-	322,835
Recreation and Cultural Services								
Parks and Recreation	37	577,091	57,332	342,756	-	10,363	-	987,542
Libraries	38	149,072	-	116,962	-	-	-	266,034
Other Cultural	39	94,809	-	52,565	-	-	-	147,374
Subtotal	40	820,972	57,332	512,283	-	10,363	-	1,400,950
Planning and Development								
Planning and Development	41	173,084	-	26,805	-	-	-	199,889
Commercial and Industrial	42	80,857	-	26,308	1,054	50,000	-	158,219
Residential Development	43	661	-	3,936	12,930	-	-	17,527
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	22,909	619	-	-	23,528
Subtotal	47	254,602	-	79,958	14,603	50,000	-	399,163
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	9,809,924	400,149	7,500,406	1,709,126	3,424,267	-	22,843,872

1998 FINANCIAL INFORMATION RETURN		
Municipality		
Kirkland Lake T		5
ANALYSIS OF CAPITAL OPERATION		9
For the year ended December 31, 1998.		
		1
		\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	- 31,125
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	1,201,392
Reserves and Reserve Funds	3	116,142
Subtotal	4	1,317,534
Long Term Liabilities Incurred		
Central Mortgage and Housing Corporation	5	-
Ontario Financing Authority	7	-
Commercial Area Improvement Program	9	-
Other Ontario Housing Programs	10	-
Ontario Clean Water Agency	11	-
Tile Drainage and Shoreline Property Assistance Programs	12	-
Serial Debentures	13	-
Sinking Fund Debentures	14	-
Long Term Bank Loans	15	-
Long Term Reserve Fund Loans	16	-
- -	17	-
Subtotal *	18	-
Grants and Loan Forgiveness		
Ontario	20	265,659
Canada	21	240,739
Other Municipalities	22	-
Subtotal	23	506,398
Other Financing		
Prepaid Special Charges	24	-
Proceeds From Sale of Land and Other Capital Assets	25	3,134
Investment Income		
From Own Funds	26	-
Other	27	-
Donations	28	40,599
--	30	-
--	31	-
Subtotal	32	43,733
Total Sources of Financing	33	1,867,665
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	1,858,691
Subtotal	36	1,858,691
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	1,858,691
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	- 40,099
Amount Reported in Line 43 Analysed as Follows:		
Unapplied Capital Receipts (Negative)	44	- 40,099
To be Recovered From:		
- Taxation or User Charges Within Term of Council	45	-
- Proceeds From Long Term Liabilities	46	-
- Transfers From Reserves and Reserve Funds	47	-
- -	48	-
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	- 40,099
* - 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

Kirkland Lake T

		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	34,332
Protection to Persons and Property					
Fire	2	-	-	-	63,716
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	63,716
Transportation services					
Roadways	8	156	156	-	1,078,309
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	7,383
Air Transportation	13	-	237,777	-	237,777
--	14	-	-	-	-
Subtotal	15	156	237,933	-	1,323,469
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	223,330	-	-	317,537
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	84,231
--	22	-	-	-	-
Subtotal	23	223,330	-	-	401,768
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	39,367	-	-	26,878
--	35	-	-	-	-
Subtotal	36	39,367	-	-	26,878
		-	-	-	-
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	2,806	2,806	-	5,016
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	3,512
Subtotal	40	2,806	2,806	-	8,528
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	265,659	240,739	-	1,858,691

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1998.

Municipality

Kirkland Lake T

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		1	\$
General Government	1	-	
Protection to Persons and Property			
Fire	2	-	
Police	3	19,234	
Conservation Authority	4	12,483	
Protective inspection and control	5	-	
Emergency measures	6	-	
Subtotal	7	-	
Transportation services			
Roadways	8	31,717	
Winter Control	9	341,787	
Transit	10	-	
Parking	11	-	
Street Lighting	12	-	
Air Transportation	13	-	
--	14	-	
Subtotal	15	-	
Environmental services			
Sanitary Sewer System	16	341,787	
Storm Sewer System	17	-	
Waterworks System	18	-	
Garbage Collection	19	1,111,000	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
Subtotal	23	-	
Health Services			
Public Health Services	24	1,111,000	
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	42,792	
Day Nurseries	34	-	
--	35	-	
Subtotal	36	-	
Social Housing	90	-	
Recreation and Cultural Services			
Parks and Recreation	37	-	
Libraries	38	171,272	
Other Cultural	39	-	
Subtotal	40	-	
Planning and Development			
Planning and Development	41	171,272	
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	-	

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1998.

Municipality

Kirkland Lake T

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		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	1,698,568	
Subtotal	4	1,698,568	
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	1,698,568	
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures	16	-	
Instalment (serial) debentures	17	1,111,000	
Long term bank loans	18	-	
Lease purchase agreements	19	268,087	
Mortgages	20	-	
Ontario Clean Water Agency	22	-	
Long term reserve fund loans	23	-	
--	24	319,481	
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	413,928	
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	413,928	

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1998.

Municipality

Kirkland Lake T

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6. Ontario Clean Water Agency Provincial Projects																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
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1998 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1998.

Kirkland Lake T

9LT

13

[illegible]

1998 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Kirkland Lake T

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	-	1,179,991	5,514	-	1,185,505	1,171,926	13,579	-	1,185,505	-
--	63	-	-	-	-	-	-	-	-	-	-
French Language Public DSB (specify)											
--	64	-	43,353	251	-	43,604	43,451	153	-	43,604	-
--	65	-	-	-	-	-	-	-	-	-	-
English Language Catholic DSB (specify)											
--	93	-	376,152	1,952	-	378,104	371,618	6,486	-	378,104	-
--	94	-	-	-	-	-	-	-	-	-	-
French Language Catholic DSB (specify)											
--	95	-	747,326	5,268	-	752,594	747,728	4,866	-	752,594	-
--	96	-	-	-	-	-	-	-	-	-	-
Total school boards	36	-	2,346,822	12,985	-	2,359,807	2,334,723	25,084	-	2,359,807	-

1998 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1998.

Municipality

Kirkland Lake T

10
15

		1	\$
Balance at the beginning of the year	1	2,913,256	
Revenues			
Contributions from revenue fund	2	507,734	
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	9,745	
- other	6	127,186	
--	9	-	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	644,665	
Expenditures			
Transferred to capital fund	14	116,142	
Transferred to revenue fund	15	51,046	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	167,188	
Balance at the end of the year for:			
Reserves	23	1,757,212	
Reserve Funds	24	1,633,521	
Total	25	3,390,733	
Analysed as follows:			
Reserves and discretionary reserve funds:			
Working funds	26	1,124,233	
Contingencies	27	193,836	
Ontario Clean Water Agency funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	30,000	
Sick leave	31	662,945	
Insurance	32	-	
Workers' compensation	33	-	
Capital expenditure - general administration	34	-	
- roads	35	155,601	
- sanitary and storm sewers	36	-	
- parks and recreation	64	497,904	
- library	65	5,152	
- other cultural	66	9,422	
- water	38	381,818	
- transit	39	-	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	2,269	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	-	
--	52	273,349	
--	53	34,204	
--	54	20,000	
Obligatory reserve funds:			
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	-	
--	55	-	
--	56	-	
--	57	-	
Total	58	3,390,733	

1998 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Kirkland Lake T

11
16

For the year ended December 31, 1998.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	4,467,537	6,750
Accounts receivable			
Canada	2	105,279	
Ontario	3	687,957	
Region or county	4	-	
Other municipalities	5	-	
School Boards	6	4,895	portion of taxes
Waterworks	7	43,267	receivable for
Other (including unorganized areas)	8	276,648	business taxes
Taxes receivable			
Current year's levies	9	503,286	
Previous year's levies	10	82,123	194
Prior year's levies	11	105,600	31
Penalties and interest	12	48,476	66
Less allowance for uncollectables (negative)	13	- 253,455	- 597
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	574,164	portion of line 20
Capital outlay to be recovered in future years	19	1,698,568	for tax sale / tax
Deferred taxes receivable	60	-	registration
Other long term assets	20	-	-
Total	21	8,344,345	

1998 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Kirkland Lake T

11
16

For the year ended December 31, 1998.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	145,495		145,495
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	-		
Accounts payable and accrued liabilities				
Canada	26	872		
Ontario	27	530,716		
Region or county	28	-		
Other municipalities	29	-		
School Boards	30	-		
Trade accounts payable	31	1,079,726		
Other	32	539,452		
Other current liabilities	33	108,782		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	1,698,568		
- special area rates and special charges	35	-		
- benefitting landowners	36	-		
- user rates (consolidated entities)	37	-		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	-		
Less: Own holdings (negative)	40	- 51,000		
Reserves and reserve funds	41	3,390,733		
Accumulated net revenue (deficit)				
General revenue	42	635,370		
Special charges and special areas (specify)				
--	43	-		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	3,200		
Cemetaries	50	18,178		
Recreation, community centres and arenas	51	-		
--	52	12,008		
--	53	315		
--	54	191,831		
--	55	-		
Region or county	56	-		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	40,099		
Total	59	8,344,345		

STATISTICAL DATA

For the year ended December 31, 1998.

		1	
1. Number of continuous full time employees as at December 31			
Administration	1		2
Non-line Department Support Staff	2		13
Fire	3		13
Police	4		8
Transit	5		-
Public Works	6		44
Health Services	7		20
Homes for the Aged	8		29
Other Social Services	9		10
Parks and Recreation	10		11
Libraries	11		3
Planning	12		5
Total	13		158
		continuous full time employees December 31	
		1	2
		\$	\$
2. Total expenditures during the year on:			other
Wages and salaries	14	6,765,897	1,741,842
Employee benefits	15	1,022,969	217,230
		1	
		\$	
3. Reductions of tax roll during the year (lower tier municipalities only)			
Cash collections: Current year's tax	16		8,873,985
Previous years' tax	17		248,307
Penalties and interest	18		104,352
Subtotal	19		9,226,644
Discounts allowed	20		-
Tax adjustments under section 421, 441 and 442 of the Municipal Act			
- recoverable from general municipal accounts	25		161,862
- recoverable from upper tier	90		-
- recoverable from school boards	91		57,680
Transfers to tax sale and tax registration accounts	26		28,149
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		-
		2	
		%	
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		9,474,335
Amounts added to the tax roll for collection purposes only	30		9,381
Business taxes written off under subsection 441(1) of the Municipal Act	81		1,517
		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		19,980,218
Due date of last installment (YYYYMMDD)	33		19,980,311
Final billings: Number of installments	34		2
Due date of first installment (YYYYMMDD)	35		19,980,826
Due date of last installment (YYYYMMDD)	36		19,980,916
			\$
Supplementary taxes levied with 1999 due date	37		20,737
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
		\$	\$
Estimated to take place			
in 1999	58	3,000,000	-
in 2000	59	3,500,000	-
in 2001	60	4,000,000	-
in 2002	61	4,500,000	-
in 2003	62	5,000,000	-
Total	63	20,000,000	-

STATISTICAL DATA

For the year ended December 31, 1998.

		balance of fund		loans outstanding	
		1		2	
		\$		\$	
6. Ontario Home Renewal Plan trust fund at year end	82	159,041		125,821	
7. Analysis of direct water and sewer billings as at December 31					
Water		number of residential units	1998 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
	In this municipality	39	5,152	840,338	545,627
	In other municipalities (specify municipality)				
	--	40	-	-	-
	--	41	-	-	-
	--	42	-	-	-
	--	43	-	-	-
	--	64	-	-	-
Sewer		number of residential units	1998 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
	In this municipality	44	-	-	-
	In other municipalities (specify municipality)				
	--	45	-	-	-
	--	46	-	-	-
	--	47	-	-	-
	--	48	-	-	-
	--	65	-	-	-
				water	sewer
				1	2
Number of residential units in this municipality receiving municipal water and sewer services but which are not on direct billing	66	-		5,152	
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				51,000
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
		\$	\$	%	
11. Applications to the Ontario Municipal Board or to Council					
Approved but not financed as at December 31, 1997 Approved in 1998 Financed in 1998 No long term financing necessary Approved but not financed as at December 31, 1998 Applications submitted but not approved as at Decemeber 31, 1998		tile drainage, shoreline assistance, downtown revitalization, electricity gas, telephone	other submitted to O.M.B.	other submitted to Council	total
		1	2	4	3
		\$	\$	\$	\$
12. Forecast of total revenue fund expenditures					
		1999	2000	2001	2002
		1	2	3	4
		\$	\$	\$	\$
	73	20,951,825	21,999,416	23,099,387	24,254,356
13. Municipal procurement this year					
Total construction contracts awarded Construction contracts awarded at \$100,000 or greater				1	2
					\$
	85	11			1,154,874
	86	6			989,731

ANALYSIS OF USER FEES

Municipality

Kirkland Lake T

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
	20	1	4	10	221,801	rates = per
	28	2	140	561	95,590	rates = per
		3				
	32	4	28	60	957,638	rates = per
	37	5	1	6	39,607	rates = per
	37	6	4	155	94,697	rates = per
	37	7	81	600	52,382	rates = per
		8				
		9				
		10				
		11				
		12				
		13				
		14				
		15				
		16				
		17				
		18				
		19				
		20				
	Subtotal	21			1,461,715	
All other user fees		22			424,271	
	Total	23			1,885,986	

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

-

-

-

-

-

-

-