

# 1999 FINANCIAL INFORMATION RETURN

**MUNICIPAL CODE: 54068**

**MUNICIPALITY OF: Kirkland Lake T**

## ANALYSIS OF REVENUE FUND REVENUES

## ANALYSIS OF REVENUE FUND REVENUES

## 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	9,411,583	-	2,289,733	7,121,850
Direct water billings on ratepayers -- own municipality	2	1,444,259	-		1,444,259
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	-	-		-
-- other municipalities	5	-	-		-
Subtotal	6	10,855,842	-	2,289,733	8,566,109
PAYMENTS IN LIEU OF TAXATION					
Canada	7	-	-	-	-
Canada Enterprises	8	102,598	-	-	102,598
Ontario					
The Municipal Tax Assistance Act	9	273,903	-		273,903
The Municipal Act, section 157	10	63,020	-		63,020
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	222,646	-	22,575	200,071
Ontario Hydro	13	48,388	-	-	48,388
Liquor Control Board of Ontario	14	13,449	-	-	13,449
Other	15	-	-	-	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	724,004	-	22,575	701,429
ONTARIO NON-SPECIFIC GRANTS					
Community Reinvestment Fund	62	5,118,771			5,118,771
Special Transition Assistance	63	-			-
Special Circumstances Fund	64	258,000			258,000
Municipal Restructuring Fund	65	-			-
.....	61	-			-
Subtotal	69	5,376,771			5,376,771
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	9,196,026			9,196,026
Canada specific grants	30	36,176			36,176
Other municipalities - grants and fees	31	5,241,415			5,241,415
Fees and service charges	32	1,919,107			1,919,107
Subtotal	33	16,392,724			16,392,724
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	126,432	-	-	126,432
Rents, concessions and franchises	36	220,479			220,479
Fines	37	37,272			37,272
Penalties and interest on taxes	38	115,885			115,885
Investment income - from own funds	39	-			-
- other	40	123,649			123,649
Donations	70	18,108			18,108
Sales of publications, equipment, etc	42	2,212			2,212
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	76,094			76,094
Contributions from non-consolidated entities	45	8,030			8,030
Provincial Offences Act (POA)	71	112,271			112,271
--	46	-			-
--	47	10,083	10,083		
--	48	16,204	16,204		
Subtotal	50	866,719	-	-	866,719







ANALYSIS OF TAXATION - UPPER  
TIER PURPOSES

For the year ended December 31, 1999.

Municipality

Kirkland Lake T
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2LT - UP  
42

Levy Code	Levy Purpose	RTC/ RTQ	RTC / RTQ Description	Tax Band	Taxable Assessment	Tax Rate	Taxes Levied
1	2	3	4	5	7	8	9
3300		Total supplementary taxes					
4000	Subtotal levied by tax rate						-
2200	Local Improvements						
2300	Sewer and water service charges						
2400	Sewer and water connection charges						
2500	Fire service charges						
2800	Waste management collection charges						
3400	Railway rights-of-way						
3500	Utility transmission and utility corridors						
3000	--						
3600	--						
3100	Subtotal special charges on tax bill						-
3200	Total upper tier purpose taxation						-

ANALYSIS OF TAXATION -  
SCHOOL BOARDS

For the year ended December 31, 1999.

Municipality

Kirkland Lake T
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2LT - SB  
48

Tax Band	Tax Rate	Total	Distribution by Purpose			
			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	0.414000	708,675	423,541	7,020	175,495	102,619
- farmland pending development -	0.414000	-	-	-	-	-
- farmland pending development -	0.414000	-	-	-	-	-
Multi-residential -general	0.414000	37,733	28,162	200	5,277	4,094
- farmland pending development -	-	-	-	-	-	-
- farmland pending development -	-	-	-	-	-	-
Farmland	0.103500	-	-	-	-	-
Managed Forest	0.103500	-	-	-	-	-
---	-	-	-	-	-	-
Subtotal Residential /MR/ F/MF	-	746,408	451,703	7,220	180,772	106,713
Subtotal Commercial		1,148,652	515,400	26,258	132,313	474,681
Subtotal Industrial		318,485	142,904	7,281	36,687	131,613
Pipeline	1.382400	31,809	14,273	727	3,664	13,145
Other	-	-	-	-	-	-
Supplementary Taxes		44,379	20,508	962	5,405	17,504
Subtotal levied by tax rate		2,289,733	1,144,788	42,448	358,841	743,656
Railway rights-of-way		-	-	-	-	-
Utility transmission / distribution corridor		-	-	-	-	-
---		-	-	-	-	-
Subtotal special charges on tax bills		-	-	-	-	-
Total school board purposes		2,289,733	1,144,788	42,448	358,841	743,656

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE  
FOR SPECIFIC FUNCTION

For the year ended December 31, 1999.

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	61,189	-	-	15,432
Protection to Persons and Property					
Fire	2	-	-	-	8,218
Police	3	60,263	-	-	3,890
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	4,770	-	-	6,459
Emergency measures	6	-	-	-	-
Subtotal	7	65,033	-	-	18,567
Transportation services					
Roadways	8	150,803	-	-	7,726
Winter Control	9	-	-	-	4,405
Transit	10	-	-	-	1,592
Parking	11	-	-	-	28,678
Street Lighting	12	-	-	-	-
Air Transportation	13	57,500	-	-	137,201
--	14	-	-	-	-
Subtotal	15	208,303	-	-	179,602
Environmental services					
Sanitary Sewer System	16	-	-	-	7,001
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	37,408
Garbage Collection	19	-	-	-	1,367
Garbage Disposal	20	-	-	-	204,386
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	250,162
Health Services					
Public Health Services	24	1,051,937	-	787,169	17,769
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	6,603	124,230
--	29	-	-	-	-
Subtotal	30	1,051,937	-	793,772	141,999
Social and Family Services					
General Assistance	31	728,895	-	-	309
Assistance to Aged Persons	32	1,390,132	-	-	977,822
Assitance to Children	33	-	-	-	-
Day Nurseries	34	176,508	-	-	72,746
--	35	5,431,056	-	4,447,643	-
Subtotal	36	7,726,591	-	4,447,643	1,050,877
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	15,740	-	-	232,112
Libraries	38	39,192	6,511	-	8,378
Other Cultural	39	25,554	1,488	-	10,997
Subtotal	40	80,486	7,999	-	251,487
Planning and Development					
Planning and Development	41	-	-	-	5,080
Commercial and Industrial	42	2,487	28,177	-	5,800
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	101
Subtotal	47	2,487	28,177	-	10,981
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	9,196,026	36,176	5,241,415	1,919,107



1999 FINANCIAL INFORMATION RETURN		
Municipality		5
Kirkland Lake T		9
ANALYSIS OF CAPITAL OPERATION		
For the year ended December 31, 1999.		
		1
		\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	- 40,099
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	1,096,819
Reserves and Reserve Funds	3	144,590
Subtotal	4	1,241,409
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	84,112
Sinking Fund Debentures	14	-
Long Term Bank Loans	15	-
Long Term Reserve Fund Loans	16	-
- -	17	-
Subtotal *	18	84,112
Grants and Loan Forgiveness		
Ontario	20	455,888
Canada	21	126,163
Other Municipalities	22	-
Subtotal	23	582,051
Other Financing		
Prepaid Special Charges	24	-
Proceeds From Sale of Land and Other Capital Assets	25	1,700
Investment Income		
From Own Funds	26	-
Other	27	-
Donations	28	2,010
--	30	-
--	31	-
Subtotal	32	3,710
Total Sources of Financing	33	1,911,282
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	2,323,053
Subtotal	36	2,323,053
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	2,323,053
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	371,672
Amount Reported in Line 43 Analysed as Follows:		
Unapplied Capital Receipts (Negative)	44	- 35,351
To be Recovered From:		
- Taxation or User Charges Within Term of Council	45	7,740
- Proceeds From Long Term Liabilities	46	399,283
- Transfers From Reserves and Reserve Funds	47	-
- -	48	-
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	371,672
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-
		-

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1999.

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	-	-	-	48,376
Protection to Persons and Property					
Fire	2	-	-	-	50,168
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	50,168
Transportation services					
Roadways	8	540,000	-	-	1,605,384
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	515
Air Transportation	13	-	126,163	-	126,163
--	14	-	-	-	-
Subtotal	15	540,000	126,163	-	1,732,062
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	84,112	-	-	33,573
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	84,112	-	-	33,573
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	-	-	-	399,283
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	56,086
--	35	-	-	-	-
Subtotal	36	-	-	-	455,369
		-	-	-	-
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	-
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	3,505
Subtotal	40	-	-	-	3,505
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	455,888	126,163	-	2,323,053

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM  
LIABILITIES BY FUNCTION

For the year ended December 31, 1999.

Municipality

Kirkland Lake T
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			1
			\$
General Government	1	-	
Protection to Persons and Property			
Fire	2	-	
Police	3	15,248	
Conservation Authority	4	10,240	
Protective inspection and control	5	-	
Emergency measures	6	-	
Subtotal	7	-	
Transportation services			
Roadways	8	25,488	
Winter Control	9	8,922	
Transit	10	-	
Parking	11	-	
Street Lighting	12	-	
Air Transportation	13	-	
--	14	-	
Subtotal	15	-	
Environmental services			
Sanitary Sewer System	16	8,922	
Storm Sewer System	17	-	
Waterworks System	18	-	
Garbage Collection	19	988,112	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
Subtotal	23	-	
Health Services			
Public Health Services	24	988,112	
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	-	
Assitance to Children	33	34,689	
Day Nurseries	34	-	
--	35	-	
Subtotal	36	-	
Social Housing	90	-	
Recreation and Cultural Services			
Parks and Recreation	37	-	
Libraries	38	126,562	
Other Cultural	39	-	
Subtotal	40	-	
Planning and Development			
Planning and Development	41	126,562	
Commercial and Industrial	42	-	
Residential Development	43	298,947	
Agriculture and Reforestation	44	-	
Tile Drainage and Shoreline Assistance	45	-	
--	46	-	
Subtotal	47	-	
Electricity	48	298,947	
Gas	49	-	
Telephone	50	-	
Total	51	-	

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1999.

Municipality

Kirkland Lake T

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12

		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	1,482,720	
Subtotal	4	1,482,720	
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: 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	1,482,720	
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures	16	-	
Installment (serial) debentures	17	988,112	
Long term bank loans	18	-	
Lease purchase agreements	19	195,661	
Mortgages	20	-	
Ontario Clean Water Agency	22	-	
Long term reserve fund loans	23	-	
--	24	298,947	
			\$
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 U.S. dollars	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	351,846	
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	351,846	

1999 FINANCIAL INFORMATION RETURN

Municipality

Kirkland Lake T

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1999.

6. Ontario Clean Water Agency Provincial Projects			accumulated surplus (deficit)	total outstanding capital obligation	debt charges		
			1	2	3		
			\$	\$	\$		
Water projects - for this municipality only			46	-	-		
- share of integrated projects			47	-	-		
Sewer projects - for this municipality only			48	1,312,825	168,346		
- share of integrated projects			49	-	-		
7. 1999 Debt Charges							
			principal		interest		
			1	2			
			\$	\$			
Recovered from the consolidated revenue fund			50	311,945	107,359		
- general tax rates			51	-	-		
- special are rates and special charges			52	-	-		
- benefitting landowners			53	-	-		
- user rates (consolidated entities)			54	-	-		
Recovered from reserve funds							
Recovered from unconsolidated entities			55	-	-		
- hydro			57	-	-		
- gas and telephone			56	-	-		
--			58	-	-		
--			59	-	-		
--			Total	78	311,945		
Line 78 includes:							
Financing of one-time real estate purchase			90	-	-		
Other lump sum (balloon) repayments of long term debt			91	-	-		
8. Future principal and interest payments on EXISTING net debt							
		recoverable from the consolidated revenue fund		recoverable from reserve funds		recoverable from unconsolidated entities	
		principal	interest	principal	interest	principal	interest
		1	2	3	4	5	6
		\$	\$	\$	\$	\$	\$
2000	61	328,275	85,612	-	-	-	-
2001	62	335,586	60,843	-	-	-	-
2002	63	302,763	36,948	-	-	-	-
2003	64	306,325	19,332	-	-	-	-
2004		81,979	678	-	-	-	-
2005 - 2009	65	127,792	-	-	-	-	-
2010 onwards	79	-	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	1,482,720	203,413	-	-	-	-
* Includes interest to earned on Ontario Clean Water Agency debt retirement funds							
9. Future principal payments on EXPECTED NEW debt							
						1	
						\$	
2000	72	163,995					
2001	73	172,196					
2002	74	180,805					
2003	75	189,845					
2004	76	199,337					
Total						77	906,178
10. Other notes (attach supporting schedules as required)							
11. Long term debt refinanced:							
						principal	interest
						1	2
						\$	\$
Repayment of Provincial Special Assistance						92	-
Other long term debt refinanced						93	-



1999 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, 1999.

		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	-	1,138,662	20,508	-	1,159,170	1,144,788	14,382	-	1,159,170	-
	--	63	-	-	-	-	-	-	-	-	-	-
French Language Public DSB (specify)	--	64	-	41,607	962	-	42,569	42,447	122	-	42,569	-
	--	65	-	-	-	-	-	-	-	-	-	-
	English Language Catholic DSB (specify)											
--	93	-	358,575	5,405	-	363,980	358,841	5,139	-	363,980	-	
--	94	-	-	-	-	-	-	-	-	-	-	
French Language Catholic DSB (specify)	--	95	-	729,085	17,504	-	746,589	743,657	2,932	-	746,589	-
	--	96	-	-	-	-	-	-	-	-	-	-
	Total school boards	36	-	2,267,929	44,379	-	2,312,308	2,289,733	22,575	-	2,312,308	-

1999 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES  
AND RESERVE FUNDS

For the year ended December 31, 1999.

Municipality

Kirkland Lake T

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		1	\$
Balance at the beginning of the year	1	3,390,733	
Revenues			
Contributions from revenue fund	2	1,015,298	
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	14,485	
- other	6	94,842	
--	9	-	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	1,124,625	
Expenditures			
Transferred to capital fund	14	144,590	
Transferred to revenue fund	15	76,094	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	220,684	
Balance at the end of the year for:			
Reserves	23	2,454,461	
Reserve Funds	24	1,840,213	
Total	25	4,294,674	
Analysed as follows:			
Reserves and discretionary reserve funds:			
Working funds	26	1,576,403	
Contingencies	27	148,391	
Ontario Clean Water Agency funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	90,498	
Sick leave	31	615,616	
Insurance	32	-	
Workers' compensation	33	-	
Capital expenditure - general administration	34	-	
- roads	35	-	
- sanitary and storm sewers	36	-	
- parks and recreation	64	517,021	
- library	65	5,152	
- other cultural	66	9,422	
- water	38	555,213	
- transit	39	-	
- housing	40	-	
- industrial development	41	169,395	
- other and unspecified	42	49,514	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	-	
--	52	373,582	
--	53	39,121	
--	54	145,346	
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	4,294,674	

1999 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Kirkland Lake T
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11  
16

For the year ended December 31, 1999.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	6,469,146	7,150
Accounts receivable			
Canada	2	210,411	
Ontario	3	636,944	
Region or county	4	-	
Other municipalities	5	115,802	
School Boards	6	-	portion of taxes
Waterworks	7	54,204	receivable for
Other (including unorganized areas)	8	357,607	business taxes
Taxes receivable			
Current year's levies	9	1,072,096	
Previous year's levies	10	163,514	-
Prior year's levies	11	71,192	68
Penalties and interest	12	70,678	44
Less allowance for uncollectables (negative)	13	- 387,005	- 112
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	549,497	portion of line 20
Capital outlay to be recovered in future years	19	1,482,720	for tax sale / tax
Deferred taxes receivable	60	-	registration
Other long term assets	20	-	-
	21	10,866,806	
	Total		

1999 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Kirkland Lake T
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11  
16

For the year ended December 31, 1999.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	-	-	-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	399,283		
Accounts payable and accrued liabilities				
Canada	26	1,975		
Ontario	27	2,033,340		
Region or county	28	-		
Other municipalities	29	-		
School Boards	30	-		
Trade accounts payable	31	982,144		
Other	32	728,930		
Other current liabilities	33	362,813		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	1,482,720		
- 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	- 29,000		
Reserves and reserve funds	41	4,294,674		
Accumulated net revenue (deficit)				
General revenue	42	635,371		
Special charges and special areas (specify)				
--	43	-		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	- 491		
Cemetaries	50	60,086		
Recreation, community centres and arenas	51	-		
--	52	13,279		
--	53	2,518		
--	54	270,836		
--	55	-		
Region or county	56	-		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	- 371,672		
Total	59	10,866,806		

STATISTICAL DATA

For the year ended December 31, 1999.

		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	5	
Transit	5	-	
Public Works	6	41	
Health Services	7	29	
Homes for the Aged	8	28	
Other Social Services	9	28	
Parks and Recreation	10	11	
Libraries	11	4	
Planning	12	5	
Total	13	179	
		continuous full time employees December 31	
		1	2
		\$	\$
2. Total expenditures during the year on:			other
Wages and salaries	14	5,883,474	1,800,464
Employee benefits	15	784,947	279,454
		1	
		\$	
3. Reductions of tax roll during the year (lower tier municipalities only)			
Cash collections: Current year's tax	16	8,380,469	
Previous years' tax	17	398,542	
Penalties and interest	18	89,354	
Subtotal	19	8,868,365	
Discounts allowed	20	-	
Tax adjustments under section 421, 441 and 442 of the Municipal Act			
- recoverable from general municipal accounts	25	272,129	
- recoverable from upper tier	90	-	
- recoverable from school boards	91	146,427	
Transfers to tax sale and tax registration accounts	26	77,839	
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	9,364,760	
Amounts added to the tax roll for collection purposes only	30	350	
Business taxes written off under subsection 441(1) of the Municipal Act	81	-	
		1	
4. Tax due dates for 1999 (lower tier municipalities only)			
Interim billings: Number of installments	31	2	
Due date of first installment (YYYYMMDD)	32	19,990,305	
Due date of last installment (YYYYMMDD)	33	19,990,324	
Final billings: Number of installments	34	2	
Due date of first installment (YYYYMMDD)	35	19,991,124	
Due date of last installment (YYYYMMDD)	36	19,991,215	
		\$	
Supplementary taxes levied with 2000 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
		\$	\$
Estimated to take place			
in 2000	58	3,500,000	-
in 2001	59	4,000,000	-
in 2002	60	4,500,000	-
in 2003	61	5,000,000	-
in 2004	62	5,500,000	-
Total	63	22,500,000	-

STATISTICAL DATA

For the year ended December 31, 1999.

		balance of fund		loans outstanding		
		1		2		
		\$		\$		
6. Ontario Home Renewal Plan trust fund at year end	82	133,253		92,250		
7. Analysis of direct water and sewer billings as at December 31						
Water	In this municipality	number of residential units	1999 billings residential units	all other properties	computer use only	
		1	2	3	4	
			\$	\$		
		39	5,148	924,083	520,176	
		In other municipalities (specify municipality)				
		--				
		--	-	-	-	
		--	-	-	-	
		--	-	-	-	
		--	-	-	-	
Sewer	In this municipality	number of residential units	1999 billings residential units	all other properties	computer use only	
		1	2	3	4	
			\$	\$		
		44	-	-	-	
		In other municipalities (specify municipality)				
		--				
		--	-	-	-	
		--	-	-	-	
		--	-	-	-	
		--	-	-	-	
Number of residential units in this municipality receiving municipal water and sewer services but which are not on direct billing		66	-	5,148		
8. Selected investments of own sinking funds as at December 31						
Own sinking funds	83	own municipality	other municipalities, school boards	Province	Federal	
		1	2	3	4	
		\$	\$	\$	\$	
		-	-	-	-	
9. Borrowing from own reserve funds						
Loans or advances due to reserve funds as at December 31				1		
				\$		
				84	86,117	
10. Joint boards consolidated by this municipality						
name of joint boards	53	total board expenditure	contribution from this municipality	this municipality's share of total municipal contributions	for computer use only	
		1	2	3	4	
		\$	\$	%		
		-	-	-	-	
		54	-	-	-	
		-	-	-	-	
		55	-	-	-	
		-	-	-	-	
		56	-	-	-	
		-	-	-	-	
11. Applications to the Ontario Municipal Board or to Council						
Approved but not financed as at December 31, 1998 Approved in 1999 Financed in 1999 No long term financing necessary Approved but not financed as at December 31, 1999 Applications submitted but not approved as at Decemeber 31, 1999	67	tile drainage, shoreline assistance, downtown revitalization, electricity gas, telephone	other submitted to O.M.B.	other submitted to Council	total	
		1	2	4	3	
		\$	\$	\$	\$	
		-	-	178,610	178,610	
		68	-	304,785	304,785	
		69	-	84,112	84,112	
		70	-	-	-	
		71	-	399,283	399,283	
		72	-	-	-	
		-	-	-	-	
12. Forecast of total revenue fund expenditures						
	73	2000	2001	2002	2003	2004
		1	2	3	4	5
		\$	\$	\$	\$	\$
21,999,416		23,099,387	24,254,356	25,467,074	26,740,428	
13. Municipal procurement this year						
Total construction contracts awarded Construction contracts awarded at \$100,000 or greater	85	1	2			
		\$	\$			
		6	1,244,413			
		86	2	1,109,737		

ANALYSIS OF USER FEES

Municipality

Kirkland Lake T

For the year ended December 31, 1999.

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	204,386	rates = per
	28	2	140	561	116,610	rates = per
		3				
	32	4	28	60	969,316	rates = per
	37	5	1	6	39,489	rates = per
	37	6	4	155	102,134	rates = per
	37	7	81	600	54,910	rates = per
		8				
		9				
		10				
		11				
		12				
		13				
		14				
		15				
		16				
		17				
		18				
		19				
		20				
	Subtotal	21			1,486,845	
All other user fees		22			432,262	
	Total	23			1,919,107	