



TOWNSHIP OF LEEDS AND THE THOUSAND ISLANDS 2009 FINANCIAL HIGHLIGHTS

TAX RATES

	Residential %	Multi-Residential %	Commercial %	Industrial %
Township Purposes	0.325771	0.325771	0.438618	0.590101
County Purposes	0.409801	0.409801	0.551756	0.742314
School Board Purposes	0.252000	0.252000	1.617848	2.315150
Total	0.987572	0.987572	2.608222	3.647565

TRANSACTIONS FOR THE COUNTY AND SCHOOL BOARDS

	County		School boards	
	2009	2008	2009	2008
	\$	\$	\$	\$
Property Taxes	5,636,195	5,344,604	4,202,395	4,045,473
Taxation from other governments	383,777	354,329	53,519	13,294
Amounts requisitioned and paid	<u>6,019,972</u>	<u>5,698,933</u>	<u>4,255,914</u>	<u>4,058,767</u>

These revenues and expenditures are not reflected in the analysis of the Consolidated Statement of Operations and Accumulated Surplus.

YEAR END BALANCES OF FUNDS UNDER ADMINISTRATION

Trust Funds

	2009	2008
	\$ 8,499	\$ 9,412

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at December 31

	2009	2008
	\$	\$
ASSETS		
Financial Assets		
Cash and short term investments	4,418,844	7,582,426
Taxes receivable (net of allowance \$5,500)	1,660,704	1,665,326
Accounts receivable	1,145,106	610,253
	<u>7,224,654</u>	<u>9,858,005</u>
Liabilities		
Accounts payable and accrued liabilities	1,406,006	955,908
Accrued landfill closure and post closure	690,000	590,000
Prepaid property taxes	124,167	93,077
Accrued employee benefit obligations	32,314	32,314
Other current liabilities	14,203	18,468
Deferred revenue – obligatory reserve funds	288,965	192,604
- Other	28,913	3,016,778
Debt	42,892	89,455
	<u>2,627,460</u>	<u>4,988,604</u>
NET FINANCIAL ASSETS	4,597,194	4,869,401
NON-FINANCIAL ASSETS		
Tangible capital assets	25,332,033	21,029,338
Inventories	50,516	47,195
	<u>25,382,549</u>	<u>21,076,533</u>
ACCUMULATED SURPLUS	29,979,743	25,945,934
Contingent Liabilities		

CONSOLIDATED STATEMENT OF OPERATIONS AND ACCUMULATED SURPLUS

For the Year Ended December 31

	2009	2008
	\$	\$
Revenues		
Taxation- residential	3,940,024	3,850,951
- commercial	540,527	576,294
- garbage collection and local improvement	28,469	26,094
- other government	248,725	235,828
User charges – general government	50,850	52,923
- transportation services	64,029	24,408
- protection to persons & property	4,185	26,471
- environment	594,113	514,646
- parks and recreation	84,239	59,438
- planning and zoning	55,552	50,827
Government grants	1,138,261	1,924,174
Contribution from developers	40,635	325,267
Licences and permits	225,378	171,008
Investment income	169,937	164,487
Penalties and interest on taxes	206,738	229,201
Other income	1,885,806	1,459,533
Total Revenues	9,277,468	9,691,550
Expenditures		
Current Operations		
General government	874,109	981,213
Protection to persons and property	2,714,194	2,466,917
Transportation services	2,988,575	2,557,676
Environmental services	996,476	1,031,367
Health services	90,355	84,756
Recreation and cultural services	1,317,914	1,261,353
Planning and development	198,390	231,841
Total Expenditures	9,178,013	8,615,123
NET REVENUES (EXPENDITURES) FROM OPERATIONS	99,455	1,076,427

OTHER

Grants and transfers related to capital		
Government transfers	3,934,354	1,342,546
Contribution from developers	---	265,151
	<hr/>	<hr/>
	3,934,354	1,607,697
	<hr/>	<hr/>
ANNUAL SURPLUS (DEFICIT)	4,033,809	2,684,124
	<hr/>	<hr/>
ACCUMULATED SURPLUS, BEGINNING OF YEAR	25,945,934	23,261,810
	<hr/>	<hr/>
ACCUMULATED SURPLUS, END OF YEAR	29,979,743	25,945,934

Supplementary Notes

(1) The consolidated statements reflect the assets, liabilities, revenues, expenditures and fund balances of the reporting entity. The reporting entity is comprised of all organizations, committees and local boards accountable for the administration of their financial affairs and resources to the Township and which are owned or controlled by the Township. Interdepartmental and inter-organizational transactions and balances between these organizations are eliminated. These financial statements include:

Township of Leeds and the Thousands Islands Public Library Board

(2) The above data has been extracted from the audited 2009 Consolidated Financial Statements of the Township and its local boards as described in note 1. Copies of the 2009 Consolidated Financial Statement and the auditor's report thereon, prepared by Allan Chartered Accountant Professional Corporation, are available at the Township offices to any resident who wishes to review or analyze the financial operations of the Township in greater detail.

(3) Effective January 1, 2009, the Township of Leeds and The Thousand Islands changed its accounting and financial reporting to conform to the revised guidelines in the Public Sector Accounting Handbook on financial reporting presentation and tangible capital accounts. Current year data is presented on the new basis. Prior year data has been restated on the same basis wherever possible, to be comparable with the current year data.



2009 MUNICIPAL PERFORMANCE MEASURES PROGRAM

GENERAL GOVERNMENT

- 1.1 a) Operating costs for governance and corporate management as a percentage of municipal operating costs was 6.4%.
- b) Total costs for governance and corporate management as a percentage of total municipal costs was 5.7%.

PROTECTION

Fire

- 2.1 a) Operating costs for fire services per \$1,000 of assessment was \$.74.
- b) Total costs for fire services per \$1,000 of assessment were \$.84.
- 2.2 Number of residential fire related injuries per 1,000 persons was 0.111.
- 2.3 Number of residential fire related injuries averaged over 5 years per 1,000 persons was 0.111.
- 2.4 Number of residential fire related fatalities per 1,000 persons was 0.000.
- 2.5 Number of residential fire related fatalities averaged over 5 years per 1,000 persons 0.111.
- 2.6 Number of residential structural fires per 1,000 households was 1.034.

Police

- 3.1 a) Operating costs for police services per person was \$123.39.
- b) Total costs for police services per person was #123.39.
- 3.2 Violent crime rate per 1,000 persons was 6.779.
- 3.3 Property crime rate per 1,000 persons was 19.002.

3.4 Total crime rate per 1,000 persons was 29.559. (Criminal Code offences, excluding traffic)

3.5 Number of youths charged per 1,000 youths was 12.804.

Note: Definitions of crime based on Statistics Canada definitions in Canadian Crime Statistics, 85-205-XIE.

TRANSPORTATION

Roadways

4.1 a) Operating costs for paved (hard top) roads per lane kilometre was \$4126.61.

b) Total costs for paved (hard top) roads per lane kilometre was \$6,994.37.

4.2 a) Operating costs for unpaved (loose top) roads per lane kilometre was \$436.45.

b) Total costs for unpaved (loose top) roads per lane kilometre was \$436.45.

4.3 a) Operating costs for bridges and culverts was \$42.67.

b) Total costs for bridges and culverts was \$60.23.

4.4 a) Operating costs for winter maintenance of roadways per lane kilometre maintained in winter was \$400.26.

b) Total costs for winter maintenance of roadways per lane kilometre maintained in winter were \$400.26.

4.5 Percentage of paved lane kilometres where the condition is rated as good to very good was 100 %.

4.6 Percentage of bridges and culverts where condition is rated as good to very good was 100%.

4.7 Percentage of winter events where the response met or exceeded locally determined road maintenance standards was 100 %.

Transit **Not applicable**

ENVIRONMENT

Wastewater

6.1 a) Operating costs for the collection/conveyance of wastewater per kilometre of wastewater main was \$23,419.33.

b) Total costs for the collection/conveyance of wastewater per kilometre of wastewater main was \$26,614.17.

- 6.2 a) Operating costs for the treatment and disposal of wastewater per megalitre is not applicable.
- b) Total costs for the treatment and disposal of wastewater per megalitre is not applicable.

- 6.3 a) Operating costs for the collection/conveyance, treatment, and disposal of wastewater per megalitre (Integrated System) is not applicable as the costs are included in 6.1 a) .
- b) Total costs for the collection/conveyance, treatment, and disposal of wastewater per megalitre (integrated system) was not applicable as the costs are included in 6.1 b).

- 6.4 Number of wastewater main backups per 100 kilometres of wastewater main in a year was 0.

- 6.5 Percentage of wastewater estimated to have by-passed treatment was 0%.

Storm water Not applicable

Drinking Water

- 8.1 a) Operating costs for the treatment of drinking water per megalitre was \$2,060.23.
- b) Total costs for the treatment of drinking water per megalitre was \$2,341.29.

- 8.2 a) Operating costs for the distribution/transmission of drinking water per kilometre of water distribution pipe is not applicable as the cost is included in 8.1 a).
- b) Total costs for the distribution/transmission of drinking water per kilometre of water distribution pipe is not applicable as the cost is included in 8.1 b).

- 8.3 a) Operating costs for the treatment and distribution of drinking water per megalitre (Integrated System) is not applicable as the cost is included in 8.1 a).
- b) Total costs for the treatment and distribution/transmission of drinking water per megalitre (Integrated System) is not applicable as the cost is included in 8.1 b).

- 8.4 Weighted number of days when a boil water advisory issued by the Medical Officer of Health, applicable to a municipal water supply, was in effect was 0.

- 8.5 Number of water main breaks per 100 kilometres of water distribution pipe in a year was 0.

Solid Waste

- 9.1 a) Operating costs for garbage collection per household was \$107.06.
- b) Total costs for garbage collection per household was \$107.06.

- 9.2 a) Operating costs for garbage disposal per household was \$113.42

- b) Total costs for garbage disposal per household was \$113.78.
- 9.3 a) Operating costs for solid waste diversion per household was \$11.20.
 - b) Total costs for solid waste diversion per household was \$11.20.
- 9.4 a) Average operating costs for solid waste management (collection, disposal and diversion) per household was \$129.96.
 - b) Average total costs for solid waste management (collection, disposal and diversion) per household was \$130.31.
- 9.5 Number of complaints received in a year concerning the collection of garbage and recycled materials per 1,000 households was 0.0.
- 9.6 Total number of solid waste management sites owned by the municipality with a Ministry of Environment Certificate of Approval was 3.
- 9.7 Number of days per year when a Ministry of Environment compliance order for remediation concerning an air or groundwater standard was in effect for a municipally owned solid waste management facility, by facility was 0.
- 9.8 Percentage of residential solid waste diverted recycling was not applicable as residential and commercial solid waste is not tracked separately.
- 9.9 Percentage of residential solid waste diverted for recycling (based on combined residential and ICI tonnage) was 3%.

Parks and Recreation

- 10.1 a) Operating costs for parks per person \$41.93.
 - b) Total costs for parks per person was \$41.93.
- 10.2 a) Operating costs for recreation programs per person \$51.15.
 - b) Total costs for recreation programs per person \$55.83.
- 10.3 a) Operating costs for recreation facilities per person is not applicable.
 - b) Total costs for recreation facilities per person is not applicable.
- 10.4 a) Operating costs for recreation programs and recreation facilities (subtotal) \$51.15.
 - b) Total costs for recreation programs and recreation facilities per person (subtotal) \$55.83.
- 10.5 Total kilometres of trails is 7 and total kilometres of trails per 1,000 persons is 0.778.
- 10.6 Hectares of open space is 3 and hectares of open space per 1,000 persons (municipally owned) 0.333.

- 10.7 Total participant hours for recreation programs per 1,000 persons 19,462.
- 10.8 Square metres of indoor recreation facilities (municipally owned) are 6,373 and square metres of indoor recreation facilities (municipally owned) per 1,000 persons 708.190.
- 10.9 Square metres of outdoor recreation facility (municipally owned) space 210,400 and square metres of outdoor recreation facility (municipally owned) space per 1,000 persons 610.91.

Library Services

- 11.1 a) Operating costs for libraries per person \$49.12.
b) Total costs for libraries per person \$52.94.
- 11.2 a) Operating costs for library services per use \$2.57.
b) Total costs for library services per use \$2.77.
- 11.3 Library uses per person 19.109.
- 11.4 Electronic library uses as a percentage of total library uses 25.0%.
- 11.5 Non-electronic uses as a percentage of total library uses 75.0%.

Land Use Planning

- 12.1 Percentage of new residential units located within settlement areas was 0%.
- 12.2 Percentage of land designated for agricultural purposes which was not re-designated for other uses during the reporting year is not applicable as the Official Plan does not separate agricultural land from other land types.
- 12.3 Percentage of land designated for agricultural purposes which was not re-designated for other uses relative to the base year of 2000 is not applicable as the Official Plan does not separate agricultural land from other land types.
- 12.4 Number of hectares of land originally designated for agricultural purposes which were re-designated for other uses during the reporting year is not applicable as the Official Plan does not separate agricultural land from other land types.
- 12.5 Number of hectares of land originally designated for agricultural purposes which was re-designated for other uses since January 1, 2000 is not applicable as the Official Plan does not separate agricultural land from other land types.