TOWNSHIP OF LEEDS AND THE THOUSAND ISLANDS

2009 BUDGET

OPERATING BUDGET

DEPARTMENT	2008 NET BUDGET	2009 SUBMISSION REVENUES	2009 SUBMISSION EXPENSES	% CHANGE	CTTEE OF THE WHOLE RECOMM.	NEW TOTAL	% CHANGE	COUNCIL RECOMMENDATION	ADDITIONAL CHANGES	BUDGET APPROVED BY COUNCIL
Municipal taxation	($263,300)	($300,700)	$50,000	4.79%	$0	($250,700)	4.79%	$0	$0	($250,700)
Casino revenues	$0	($1,627,288)	$1,627,288	0.00%	$0	$0	0.00%	$0	$0	$0
GENERAL GOVERNMENT										
Council	$138,026	$0	$138,021	0.00%	$0	$138,021	0.00%	$0	$0	$138,021
Election	$15,000	$0	$15,000	0.00%	$0	$15,000	0.00%	$0	$0	$15,000
Corporate Management	($1,027,292)	($1,721,459)	$633,148	-5.94%	$0	($1,088,311)	-5.94%	$0	$0	($1,088,311)
Program Support	$217,407	($181,350)	$394,837	-1.80%	$0	$213,487	-1.80%	$0	$0	$213,487
Donations/Grants	$0	($80,000)	$80,000	0.00%	$0	$0	0.00%	$0	$0	$0
Health & Safety	$5,400	$0	$5,400	0.00%	$0	$5,400	0.00%	$0	$0	$5,400
PUBLIC PROTECTION										
Fire Department	$795,655	($10,200)	$772,926	-4.14%	$0	$762,726	-4.14%	$0	$0	$762,726
Emergency Planning	$62,852	$0	$65,041	3.48%	$0	$65,041	3.48%	$0	$0	$65,041
Policing	$1,166,992	($4,012)	$1,281,452	9.46%	$0	$1,277,440	9.46%	$0	$0	$1,277,440
By-Law Enforcement	$63,975	($4,000)	$67,019	-1.49%	$0	$63,019	-1.49%	$0	$0	$63,019
Building	$0	($275,229)	$275,229	0.00%	$0	$0	0.00%	$0	$0	$0
Canine Control	$2,700	($6,500)	$10,200	37.04%	$0	$3,700	37.04%	$0	$0	$3,700
Livestock Awards	$3,200	($30,000)	$33,200	0.00%	$0	$3,200	0.00%	$0	$0	$3,200
Fence Viewers	$850	($500)	$1,350	0.00%	$0	$850	0.00%	$0	$0	$850
TRANSPORTATION										
Roads	$1,616,650	($24,000)	$1,621,783	-1.17%	$0	$1,597,783	-1.17%	$0	$0	$1,597,783
Parks Maintenance	$155,637	($9,500)	$218,798	34.48%	$0	$209,298	34.48%	$0	$0	$209,298
ENVIRONMENT										
Water	$0	($372,280)	$372,280	0.00%	$0	$0	0.00%	$0	$0	$0
Refuse Collection	$0	($23,105)	$23,105	0.00%	$0	$0	0.00%	$0	$0	$0
Waste Management Committee	$0	$0	$10,000	100.00%	$0	$10,000	100.00%	$0	$0	$10,000
Landfill sites	$241,271	($339,383)	$599,164	7.67%	$0	$259,781	7.67%	$0	$0	$259,781
C.R.C.A.	$90,426	$0	$93,126	2.99%	$0	$93,126	2.99%	$0	$0	$93,126
HEALTH										
Health Services	$82,500	$0	$40,000	-51.52%	$0	$40,000	-51.52%	$0	$0	$40,000
Cemeteries	$5,373	($1,652)	$7,450	7.91%	$0	$5,798	7.91%	$0	$0	$5,798
RECREATION & CULTURE										
Recreation programs	$428,913	($75,206)	$526,156	5.14%	$0	$450,950	5.14%	$0	$0	$450,950
Heritage Committee	$9,000	$0	$7,650	-15.00%	$0	$7,650	-15.00%	$0	$0	$7,650
Library	$330,000	($253,995)	$609,195	7.64%	$0	$355,200	7.64%	$0	$0	$355,200
Planning & Development										
Planning	$78,087	($51,150)	$120,604	-11.06%	$0	$69,454	-11.06%	$0	$0	$69,454
Cttee of Adjustment (812)	$22,218	($48,000)	$48,000	-100.00%	$0	$0	-100.00%	$0	$0	$0
EDC Committee	$24,750	$0	$38,796	56.75%	$0	$38,796	56.75%	$0	$0	$38,796
Funding - outside agencies	$10,000	$0	$0	0.00%	$0	$0	0.00%	$0	$0	$0
Tile drain loans	$0	$0	$0	0.00%	$0	$0	0.00%	$0	$0	$0
Municipal Drains	$0	$0	$0	-100.00%	$0	$0	-100.00%	$0	$0	$0
Total Operating Budget	$4,276,290	($5,439,509)	$9,786,218	1.65%	$0	$4,346,709	1.65%	$0	$0	$4,346,709
Total increase in operating budget from 2008 to 2009						$70,419		% change from 08 to 09		1.65%

2009 Operating Budget

Major Increases/Decreases Included in 2009 Operating Budget

Municipal taxation	Increase in write-offs (reduction in assessments)		$15,000
Municipal taxation	Increase in PIL's collected		($11,800)
Corporate management	Increase in penalty and interest revenue & aggregate grant		($60,000)
Corporate management	Decrease in solicitors & write-offs		($5,500)
Program support	Decrease in interest revenues		$60,000
Program support	Transfer of .75 of an employee to recreation		($41,124)
Program support	Contingency fund transferred to capital		($15,000)
Fire Department	Purchase of turnout gear transferred to capital		($40,000)
Policing	Decreased contribution from development charge fund		$17,488
Policing	Increase as per OPP estimates		$92,960
By-law enforcement	Increase in use of solicitor		$5,000
Canine control	New fee for veterinary clinic		$3,000
Roads	Increase in roads revenues		($12,653)
Roads	Deletion of 75% of the Director 's salary		($67,911)
Roads	Addition of 75% of an employment contract for Director		$48,750
Roads	Transfer of 25% of Roads Supervisor's salary to parks		($24,432)
Roads	Addition of a temporary Operator 1		$48,847
Roads	Decrease in engineering costs/supplies/equip. maint./contracted jobs		($63,700)
Roads	Addition of equipment rental for hardtop maintenance		$9,000
Roads	Transfer of surface treatment to capital		($90,000)
Roads	Reduction in overall maintenance		($16,500)
Roads	Increase in fleet maintenance		$66,026
Parks	Addition of 25% of employment contract for Director		$16,250
Parks	Increases in supplies, truck lease and maintenance		$31,568
Parks	Increase in fleet maintenance		$12,500
Waste Management Cttee	New operating budget for the committee		$10,000
Landfill sites	Increase in revenues based on increase in fees		($26,383)
Landfill sites	Welcome Wagon free tags		$2,160
Landfill sites	Increase in sand supply/office supplies		$32,600
Landfill sites	Increase in transport costs		$40,000
Landfill sites	Decrease in consultant costs and commissions		($45,000)
CRCA	10.00% increase in levy		$2,700
Health services	Requests from medical centers transferred to capital		($42,500)
Recreation	Overall reduction in revenues		$16,304
Recreation	Transfer of .75 of an employee from program support		$42,554
Recreation	Decrease in communities events budget		($9,000)
Library	Increase in levy		$15,200
Planning	Decrease in overall budget		($8,633)
Committee of adjustment	Increase in fees and number of applications		($20,000)
Funding - outside agencies	Increase in contract		$4,750
Salaries	Cost of living increase	$0	
	Change of grades and step increases	$18,647	
	Increase in benefit costs	$43,306	
	Increase in overtime	$63,577	$125,530
			$118,051

Items in yellow are items over which the Township has no real control. These items add up to:

$170,660

or a 3.89% increase

Total loss of revenues:	**$67,409**
Total increase in expenses:	**$480,928**
	$548,337

.../3

2009 CAPITAL BUDGET

DEPARTMENT & PROJECT	GROSS COST	RECOMM. DELETIONS/ ADDITIONS	SOURCES OF FINANCING: OTHER	CAPITAL RESERVE	EQUIPMENT RESERVE	WATER RESERVES	PARKLAND OR REC. RES.	LOANS	2008 COST ON TAX RATE	2009 COST ON TAX RATE
UCO, beginning	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Facilities Capital Program										
Twp Hall/Pw Garage/Station #1	$4,883,750	$0	($3,000,000)	($500,000)	$0	$0	$0	($1,383,750)	$0	$0
Library/Washroom Renovations	$40,000	$0	$0	($40,000)	$0	$0	$0	$0	$0	$0
Lyndhurst Office to Station #4	$15,000	$0	$0	($15,000)	$0	$0	$0	$0	$0	$0
	$4,938,750	$0	($3,000,000)	($555,000)	$0	$0	$0	($1,383,750)	$0	$0
Administration										
Equipment - furniture	$140,000	$0	$0	($140,000)	$0	$0	$0	$0	$0	$0
Contingency fund	$50,000	$0	$0	($50,000)	$0	$0	$0	$0	$0	$0
	$190,000	$0	$0	($190,000)	$0	$0	$0	$0	$0	$0
Fire Department										
Equipment	$260,000	$0	$0	($260,000)	$0	$0	$0	$0	$0	$0
Vehicles	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	$260,000	$0	$0	($260,000)	$0	$0	$0	$0	$0	$0
Emergency Planning										
Equipment - setup new OEC	$32,000	$0	$0	($32,000)	$0	$0	$0	$0	$0	$0
	$32,000	$0	$0	($32,000)	$0	$0	$0	$0	$0	$0
Roads										
Thomas Road - Phase II	$326,500	$0	($100,000)	($226,500)	$0	$0	$0	$0	$0	$0
Lyndhurst reconstruction - Phase I	$750,000	$0	($500,000)	($250,000)	$0	$0	$0	$0	$0	$0
Seeley's Bay drainage - design	$25,000	$0	$0	($25,000)	$0	$0	$0	$0	$0	$0
Lansdowne drainage - preliminary	$8,500	$0	$0	($8,500)	$0	$0	$0	$0	$0	$0
Black Rapids bridge	$226,500	$0	$0	($226,500)	$0	$0	$0	$0	$0	$0
Kidd Road reconstruction	$53,776	$0	($47,054)	($6,722)	$0	$0	$0	$0	$0	$0
Shoulder maintenance project	$84,000	$0	$0	($84,000)	$0	$0	$0	$0	$0	$0
Washout repiars project	$84,000	$0	$0	($84,000)	$0	$0	$0	$0	$0	$0
Culvert replacement project	$93,000	$0	$0	($93,000)	$0	$0	$0	$0	$0	$0
Surfact treatment project	$180,000	$0	($180,000)	$0	$0	$0	$0	$0	$0	$0
Sidewalks - Seeley's Bay	$75,000	$0	$0	($75,000)	$0	$0	$0	$0	$0	$0
Equipment	$255,000	$0	$0	($255,000)	$0	$0	$0	$0	$0	$0
Streetlights - various locations	$3,500	$0	$0	$0	$0	$0	$0	$0	$0	$3,500
	$2,164,776	$0	($827,054)	($1,334,222)	$0	$0	$0	$0	$3,500	$3,500
Parks & Facilities										
Project administration	$27,096	$0	$0	$0	$0	$0	($27,096)	$0	$0	$0
Jerry Park	$165,000	$0	$0	$0	$0	$0	($165,000)	$0	$0	$0
Centennial Park	$4,000	$0	$0	$0	$0	$0	($4,000)	$0	$0	$0
Bay of St-Lawrence Park	$75,802	$0	$0	$0	$0	$0	($75,802)	$0	$0	$0
Lansdowne Community Hall	$17,500	$0	$0	($17,500)	$0	$0	$0	$0	$0	$0
Lyndhurst Library	$3,500	$0	$0	($3,500)	$0	$0	$0	$0	$0	$0
Seeley's bay Library	$18,000	$0	$0	($18,000)	$0	$0	$0	$0	$0	$0
Springfield House/Library	$22,000	$0	$0	($22,000)	$0	$0	$0	$0	$0	$0
Escott Hall	$26,500	$0	$0	($26,500)	$0	$0	$0	$0	$0	$0
Seeley's Bay Community Hall	$18,000	$0	$0	($18,000)	$0	$0	$0	$0	$0	$0
Request from Ratepayers Assoc.	$52,500	$0	$0	($52,500)	$0	$0	$0	$0	$0	$0
	$429,898	$0	$0	($158,000)	$0	$0	($271,898)	$0	$0	$0
Sub-total capital budget	$8,015,424	$0	($3,827,054)	($2,529,222)	$0	$0	($271,898)	($1,383,750)	$3,500	$3,500

2009 CAPITAL BUDGET

DEPARTMENT & PROJECT	GROSS COST	RECOMM. DELETIONS/ ADDITIONS	SOURCES OF FINANCING: OTHER	CAPITAL RESERVE	EQUIPMENT RESERVE	WATER RESERVES	PARKLAND OR REC. RES.	LOANS	2008 COST ON TAX RATE	2009 COST ON TAX RATE
Water & Sewer Systems										
Water Repairs & Upgrades	$43,300	$0	$0	$0	$0	($43,300)	$0	$0	$0	$0
Sewer Repairs & Upgrades	$24,250	$0	$0	$0	$0	($24,250)	$0	$0	$0	$0
Upgrades to wells 1 and 2	$744,000	$0	$0	($180,000)	$0	$0	$0	($564,000)	$0	$0
	$811,550	$0	$0	($180,000)	$0	($67,550)	$0	($564,000)	$0	$0
Landfill Sites										
Future site closing accrual	$100,000	$0	$0	$0	$0	$0	$0	$0	$0	$100,000
Field work and reporting	$78,000	$0	$0	($78,000)	$0	$0	$0	$0	$0	$0
Briarhill eval. and reclamation plan	$56,850	$0	$0	($56,850)	$0	$0	$0	$0	$0	$0
Feasibility study - biodigester	$10,000	$0	$0	($10,000)	$0	$0	$0	$0	$0	$0
Purchase of land	$100,000	$0	$0	($100,000)	$0	$0	$0	$0	$0	$0
	$344,850	$0	$0	($244,850)	$0	$0	$0	$0	$100,000	$100,000
Health Services										
Seeley's Bay Medical Center	$38,000	$0	$0	($38,000)	$0	$0	$0	$0	$0	$0
St-Lawrence Medical Center	$15,000	$0	$0	($15,000)	$0	$0	$0	$0	$0	$0
	$53,000	$0	$0	($53,000)	$0	$0	$0	$0	$0	$0
Heritage										
Signage project	$5,000	$0	$0	($5,000)	$0	$0	$0	$0	$0	$0
Fencing for cemeteries	$5,500	$0	$0	($5,500)	$0	$0	$0	$0	$0	$0
	$10,500	$0	$0	($10,500)	$0	$0	$0	$0	$0	$0
Planning										
Zoning by-law	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
OP review	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	$0	$0	$0	$0	$0	$0	$0	$0	$4,000	$0
Economic Development										
Rockport upgrades	$50,000	$0	$0	($50,000)	$0	$0	$0	$0	$0	$0
Chinese delagation	$5,000	$0	$0	($5,000)	$0	$0	$0	$0	$0	$0
	$55,000	$0	$0	($55,000)	$0	$0	$0	$0	$0	$0
Sub-total capital budget	$1,274,900	$0	$0	($543,350)	$0	($67,550)	$0	($564,000)	$104,000	$100,000
Total capital budget	$9,290,324	$0	($3,827,054)	($3,072,572)	$0	($67,550)	($271,898)	($1,947,750)	$107,500	$103,500
						TOTAL OPERATING & CAPITAL BUDGETS				$4,450,209

.../5

MUNICIPAL TAX RATE CALCULATION

			Tax ratios	Assessments	Adjusted assessments
Total net expenditures	$4,450,209	Residential	1.0000	$1,261,466,325	$1,261,466,325
		Res. awaiting develop.	0.4000	$48,250	$19,300
		Multi-Residential	1.0000	$866,500	$866,500
		Commercial - occupied	1.3464	$40,271,698	$54,221,814
		Commercial - vacant	0.9425	$1,074,771	$1,012,950
		Com. awaiting develop.	0.4000	$54,875	$21,950
		Pipelines	1.6551	$19,645,500	$32,515,267
		Farmlands	0.2500	$47,491,047	$11,872,762
		Managed forests	0.2500	$1,418,181	$354,545
		Industrial - occupied	1.8114	$1,924,249	$3,485,585
		Industrial - vacant	1.1774	$186,015	$219,016
				$1,374,447,411	**$1,366,056,014**

Average assessment increase between 2008 and 2009	2008 Municipal Tax Rates	% change 08 to 09		2009 Municipal Tax rate	Proof
13.42%	0.00354056	-7.99%	Residential	0.00325771	$4,109,486.53
4.89%	0.00141622	-7.99%	Res. awaiting develop.	0.00130308	$62.87
0.78%	0.00407094	-19.98%	Multi-Residential	0.00325771	$2,822.80
5.12%	0.00476701	-7.99%	Com. Occupied	0.00438618	$176,638.73
180.68%	0.00333691	-7.99%	Com. Vacant	0.00307032	$3,299.89
6.55%	0.00141622	-7.99%	Com. awaiting develop.	0.00130308	$71.51
5.23%	0.00585998	-7.99%	Pipeline	0.00539183	$105,925.18
4.97%	0.00088514	-7.99%	Farmlands	0.00081443	$38,677.97
82.71%	0.00088514	-7.99%	Managed forest	0.00081443	$1,155.00
-136.54%	0.00641337	-7.99%	Industrial - occupied	0.00590101	$11,355.01
39.47%	0.00416869	-7.99%	Industrial - vacant	0.00383566	$713.49
2008 Total assessment					$4,450,209.00
$1,245,685,435					
Average Total Increase				Total Residential & Farm taxes	**$4,258,130**
10.34%				Total Commercial & Industrial taxes	**$192,079**
				TOTAL MUNICIPAL TAXES COLLECTED	**$4,450,209**

.../6

COUNTY TAX RATE CALCULATION

Total Requested Levy **$5,598,111.21** **This calculation is made using the same tax rates as in 2008**

	Tax ratios	Assessments	Adj. assessments		Tax rate	Proof
Residential	1.0000	$1,261,466,325	$1,261,466,325	Res. tax rate	0.00409801	$5,169,501.61
Res. awaiting devel.	0.4000	$48,250	$19,300	Res. tax rate	0.00163920	$79.09
Multi-Residential	1.0000	$866,500	$866,500	Multi-res. tax rate	0.00409801	$3,550.93
Com. occupied	1.3464	$40,271,698	$54,221,814	Com. occ. tax rate	0.00551756	$222,201.54
Com. vacant	0.9425	$1,074,771	$1,012,950	Com. vac. tax rate	0.00386229	$4,151.08
Com. awaiting devel.	0.4000	$54,875	$21,950	Com. vac. tax rate	0.00163920	$89.95
Pipelines	1.6551	$19,645,500	$32,515,267	Pipeline tax rate	0.00678262	$133,247.89
Farmlands	0.2500	$47,491,047	$11,872,762	Farmland tax rate	0.00102450	$48,654.70
Managed forests	0.2500	$1,418,181	$354,545	Mng forest tax rate	0.00102450	$1,452.93
Industrial - occupied	1.8114	$1,924,249	$3,485,585	Industrial occupied	0.00742314	$14,283.96
Industrial - vacant	1.1774	$186,015	$219,016	Industrial vacant	0.00482504	$897.53
		$1,374,447,411	**$1,366,056,014**			**$5,598,111.21**

.../7

SCHOOL BOARD TAXES CALCULATION

	Tax ratios	Assessments	Adj. assessments		Tax rate	Proof
Res. public english	1.0000	$1,128,033,573	$1,128,033,573	Res.school tax rate	0.00252000	$2,842,644.60
R1 public english	1.0000	$48,250	$48,250	Res.school tax rate	0.00100800	$48.64
Res. public french	1.0000	$4,684,496	$4,684,496	Res.school tax rate	0.00252000	$11,804.93
Res. no support	1.0000	$0	$0	Res.school tax rate	0.00252000	$0.00
Res. sep. english	1.0000	$124,223,377	$124,223,377	Res.school tax rate	0.00252000	$313,042.91
Res. sep. french	1.0000	$4,524,879	$4,524,879	Res.school tax rate	0.00252000	$11,402.70
Multi-res. pub. eng.	1.0000	$866,500	$866,500	Multi-Res. school rt	0.00252000	$2,183.58
Multi-res. pub. fr.	1.0000	$0	$0	Multi-Res. school rt	0.00252000	$0.00
Multi-res. sep. eng.	1.0000	$0	$0	Multi-Res. school rt	0.00252000	$0.00
Multi-res. sep. fr.	1.0000	$0	$0	Multi-Res. school rt	0.00252000	$0.00
Farm public english	1.0000	$43,389,934	$43,389,934	Farm tax rate	0.00063000	$27,335.66
Farm public french	1.0000	$111	$111	Farm tax rate	0.00063000	$0.07
Farm no support	1.0000	$0	$0	Farm tax rate	0.00063000	$0.00
Farm sep. english	1.0000	$4,100,516	$4,100,516	Farm tax rate	0.00063000	$2,583.33
Farm sep. french	1.0000	$486	$486	Farm tax rate	0.00063000	$0.31
Mng forest pub. eng.	1.0000	$1,364,781	$1,364,781	Managed forests rt	0.00063000	$859.81
Mng forest pub. fr.	1.0000	$0	$0	Managed forests rt	0.00063000	$0.00
Mng forest no sup.	1.0000	$0	$0	Managed forests rt	0.00063000	$0.00
Mng forest sep. eng.	1.0000	$53,400	$53,400	Managed forests rt	0.00063000	$33.64
Mng forest sep. fr.	1.0000	$0	$0	Managed forests rt	0.00063000	$0.00
Com. occupied	1.0000	$40,271,698	$40,271,698	Com. occ. tax rate	0.01617848	$651,534.86
Com. vacant	1.0000	$1,074,771	$1,074,771	Com. vac. tax rate	0.01132494	$12,171.72
Com. awaiting devel.	1.0000	$54,875	$54,875	Com. vac. tax rate	0.00100800	$55.31
Pipelines	1.0000	$19,645,500	$19,645,500	Pipeline tax rates	0.01798252	$353,275.60
Industrial occupied	1.0000	$1,924,249	$1,924,249	Ind. occ. tax rate	0.02315150	$44,549.25
Industrial vacant	1.0000	$186,015	$186,015	Ind. vac. tax rate	0.01504848	$2,799.24
		$1,374,447,411	**$1,374,447,411**		**School taxes collected**	**$4,276,326.15**

Based on Ontario Regulation 98/06, amendment O. Reg. /98, made on .

TOTAL TAXES COLLECTED **$14,324,646**

.../8

Total taxes for 2009:

	Budget 2008	Budget 2009	Increase/(decrease) Percentage	Increase/(decrease) in dollars	Share of Tax Bill
Municipal Levy:	$4,383,787	$4,450,209	1.52%	$66,422.00	31.07%
County Levy:	$5,291,373	$5,598,111	5.80%	$306,738.21	39.08%
School Levy:	$4,008,118	$4,276,326	6.69%	$268,208.15	29.85%
Total taxes to be levied:	$13,683,278	$14,324,646	4.69%	$641,368.36	100.00%

Increase in total taxes to be collected:	$641,368
Percentage increase in total taxes:	4.69%