



***THE***  
***CORPORATION OF***  
***THE MUNICIPALITY OF BRIGHTON***

***2010 Budget  
Analysis***

# Table of Contents

<b>Glossary of Terms.....</b>	<b>2</b>
<b>Executive Summary.....</b>	<b>4</b>
<b>Municipal Assessment Information.....</b>	<b>4</b>
<b>Municipal Comparisons.....</b>	<b>6</b>
<b>2009 Budget Summary.....</b>	<b>8</b>
<b>2009 Operating Budget.....</b>	<b>10</b>
<b>General Government Operating Budget Highlights.....</b>	<b>13</b>
<b>Protective Services Operating Highlights .....</b>	<b>15</b>
<b>Public Works Operating Highlights.....</b>	<b>16</b>
<b>Recreation, Parks and Culture Operating Highlights.....</b>	<b>17</b>
<b>Planning and Building Services Operating Highlights.....</b>	<b>21</b>
<b>Environmental Services Operating Highlights.....</b>	<b>23</b>
<b>2009 Capital Budget.....</b>	<b>24</b>
<b>Corporate Services and Finance Capital Highlights.....</b>	<b>26</b>
<b>Protective Services Capital Highlights.....</b>	<b>27</b>
<b>Public Works Capital Highlights.....</b>	<b>29</b>
<b>Recreation, Parks and Culture Capital Highlights.....</b>	<b>32</b>
<b>Planning and Building Services Capital Highlights.....</b>	<b>35</b>
<b>Environmental Services Capital Highlights.....</b>	<b>36</b>
<b>Financial Indicators.....</b>	<b>38</b>
<b>Reserves.....</b>	<b>40</b>
<b>Internal/External Debt.....</b>	<b>43</b>
<b>Municipal Debt Calculation.....</b>	<b>45</b>

## Glossary of Terms

**Assessment** – Market value of a property as established for various classes of property by the Municipal Property Assessment Corporation (MPAC).

**Assets** – Historical cost of defined resources of the municipality such as land, buildings, vehicles, cash etc.

**Annual Operating Budget** – The financial operating plan for the municipality that establishes annual revenue and expense estimates for a function, service or program. The Municipal Act requires that a municipality pass an operating budget on an annual basis. The operating budget establishes municipal priorities and goals for the current year.

**Annual Capital Budget** – A yearly program with expenditure estimates adopted by Council covering longer term and one-time expenditures for fixed assets.

**Capital Financing** – The source of revenue to fund the capital expenditure plan including: pay as you go, long term borrowing, reserve and reserve funds and grants.

**Capital Project** – A capital project or item is an expenditure of funds that provides a value of service/equipment in excess of one year and should exceed a cost of five thousand dollars (\$5,000.). This excludes the ongoing general maintenance of assets, and in the case of refurbishing, it should increase the life of the asset by a minimum of five years.

**Debt Repayment** - The principal and interest payments necessary to retire outstanding debt arising from capital expenditures.

**Grant** – A financial contribution from the provincial or federal government to support a particular function, service or program. With the exception of the Ontario Municipal Partnership Fund (OMPF), most grants are conditional in nature.

**Payments in Lieu of Taxes (P.I.L.)** – Payments made to the municipality by federal and provincial government institutions that have properties situated within municipal boundaries. Since statutes exempt public buildings from the payment of property taxes, the payment in lieu of taxes is intended to compensate the municipality for the provision of municipal services.

**Property Taxes** – Property taxes are the main source of revenue for funding municipal services. Tax rates are expressed as a percentage and are calculated for each property class based on the net taxation requirement of the municipality and the assessment values of properties within its boundaries. The tax rate multiplied by the assessed value of a property results in the property tax owed to the municipality.

**Reserve/Reserve Fund** – Reserves and reserve funds have designated purposes and are created through the specific authorizations of Council. All earnings from the investment of reserve funds must form part of the reserve fund.

**Revenue - Sources** of income received by the municipality for the fiscal year.

**Supplementary Assessment** – Supplementary assessment results from new properties being brought onto the assessment rolls during the year.

**Surplus** – An excess of revenues over expenditures.

**Tax Rate** – A rate, set for each property class, used to determine the amount of property tax revenue owing to the municipality. Taxes on individual properties are calculated by multiplying a property's current value assessment (CVA) by the applicable tax rate.

**Unfinanced Capital** – Capital Expenditures that have been financed internally and are repaid following a prescribed multi-year plan through the annual operating budgets.

**User Fees** – Fees charged by the municipality for the use of its services (i.e. Ice rental fees, water and waste water charges and fees for various municipal permits).

# 2010 Municipal Budget

## Executive Summary

The overall operating and capital preliminary budget presented today represents a 5.45% proposed increase to the taxpayer for 2010.

The external budget from the Northumberland OPP has not been received. The latest verbal estimate for budget purposes is \$1,689,500 for the contract and an additional \$15,000 for Regional Civilian Data Entry.

➤ **Increased Assessment:** The estimated increase in assessment for the 2010 taxation year due to growth is \$11,062,893, an increase of 1.285%. This estimate translates to additional taxation revenue in 2009 of \$47,851, with no impact on the taxpayer. Changes by property class are as follows:

PROPERTY CLASS	ASSESSMENT JAN 1, 2009	ASSESSMENT DEC 31, 2009	ASSESSMENT VARIANCE	CHANGE %
RESIDENTIAL/FARM	759,535,807	769,256,987	9,721,180	1.280%
MULTI-RESIDENTIAL	9,247,158	9,247,158	0	0.000%
COMMERCIAL - FULL	40,339,143	41,150,750	811,607	2.012%
COMM - EXCESS LAND	1,012,372	1,036,283	23,911	2.362%
COMM - VACANT LAND	999,725	1,008,518	8,793	0.880%
NEW COMM - FULL	0	365,421	365,421	100.000%
INDUSTRIAL - FULL	5,012,625	3,967,438	-1,045,187	-20.851%
IND'L - EXCESS LAND	45,864	22,007	-23,857	-52.017%
IND'L - VACANT LAND	217,375	214,878	-2,497	-1.149%
PIPELINES	8,951,500	9,108,997	157,497	1.759%
FARMLAND	35,175,336	36,145,352	970,016	2.758%
MANAGED FORESTS	435,625	511,634	76,009	17.448%
<b>TOTAL ASSESSMENT</b>	<b>860,972,530</b>	<b>872,035,423</b>	<b>11,062,893</b>	<b>1.285%</b>

In addition to growth, 2010 is the second year of a four year phase-in plan for reassessments. The increase due to reassessment is \$57,613,570, an increase of 6.607%. The assessment changes by property class are as follows:

PROPERTY CLASS	ASSESSMENT DEC 31, 2009	ASSESSMENT JAN 1, 2010	ASSESSMENT VARIANCE	CHANGE %
RESIDENTIAL/FARM	769,256,987	820,960,127	51,703,140	6.721%
MULTI-RESIDENTIAL	9,247,158	9,836,085	588,927	6.369%
COMMERCIAL - FULL	41,150,750	42,981,330	1,830,580	4.448%
COMM - EXCESS LAND	1,036,283	1,069,538	33,255	3.209%
COMM - VACANT LAND	1,008,518	1,041,213	32,695	3.242%
INDUSTRIAL - FULL	3,967,438	4,173,371	205,933	5.191%
IND'L - EXCESS LAND	22,007	25,888	3,881	17.635%
IND'L - VACANT LAND	214,878	228,086	13,208	6.147%
IND'L - NEW CONSTRUCTION	365,421	382,498	17,077	4.673%
PIPELINES	9,108,997	9,527,332	418,335	4.593%
FARMLAND	36,145,352	38,869,269	2,723,917	7.536%
MANAGED FORESTS	511,634	554,256	42,622	8.331%
<b>TOTAL ASSESSMENT</b>	<b>872,035,423</b>	<b>929,648,993</b>	<b>57,613,570</b>	<b>6.607%</b>

➤ **External Tax Rates:** The province has not yet announced any change to the residential education tax rate. Over the last few years the province has maintained the education tax rate on properties and has funded education through other subsidies. The Upper Tier tax rates are not set but the County has approved a 1.95% increase in the levy. Tax rates are subject to capping calculations that affect the distribution among tax classes.

➤ **Investing in Ontario Funding:** In November 2008, The Municipality of Brighton received the Investing in Ontario Grant. This grant was made available to the Municipality to be used for new infrastructure. Infrastructure has been defined by The Minister of Finance as any item that would qualify as a Tangible Capital Asset under PSAB. During the 2009 budget process, Council agreed to utilize part of the \$837,059 for capital expenditures as follows:

- Financial system (\$200,000);
- Parks, trails and Green Space Plan (\$85,000);
- Ontario Street Pedestrian Walkway (\$6,686);
- Roads (\$479,373).

The remaining balance has been applied in the 2010 budget to fund:

- 50% of the new IT equipment (\$52,500);
- Generator at 35 Alice St. (\$4,000);
- Ontario Street Pedestrian Walkway (\$9,500).

- **Reserves:** A full summary of the reserves of the municipality is on Pages 40-42. The reserve balance at the end of 2009 is estimated to be \$7,432,723. With the proposed budgeted reserve transactions for 2010, the reserve balance at the end of the year will be \$5,626,870. This decrease is primarily due to two situations:
  - the sanitary sewer project (\$857,221)
  - funds being transferred to reserves at the end of 2009 for incomplete projects that are included in the 2010 capital budget.

The benchmark for a municipality reserve balance should be 42% of total expenditures. The Municipality’s estimated reserves at the end of 2009 are at 64.1%. If the budget were to remain as presented, at the end of 2010 the proposed reserve balance will be 43.1% of total expenditures.

In 2010, we undertook a Development Charges study. This study recommended changes to the current rate structure for all new developments. The new phased-in fees are represented in the Development Charges summary, found on page 42.

- **Municipal Comparisons:** In 2009, The Municipality of Brighton had the third lowest tax rates in Northumberland County. While it is important to ensure that our tax rates are affordable for our ratepayers as well as being competitive to attract new development, we must be careful not to neglect our capital infrastructure, our contributions to reserves and our quality of life. Protecting and enhancing our capital assets will offer a quality of life that will attract new development, therefore new assessment, which will help to maintain a lower tax rate.

Municipality	County Rate	Municipal Rate	Education Rate	Total Tax Rate
Port Hope Rural	0.00507191	0.00443900	0.00252000	0.01203091
Alnwick/Haldimand	0.00507191	0.00502653	0.00252000	0.01261844
Brighton	0.00507191	0.00505214	0.00252000	0.01264405
Port Hope Urban	0.00507191	0.00575700	0.00252000	0.01334891
Hamilton	0.00507191	0.00608217	0.00252000	0.01367408
Cramahe	0.00507191	0.00778609	0.00252000	0.01537800
Trent Hills	0.00507191	0.00791182	0.00252000	0.01550373
Cobourg	0.00507191	0.00905348	0.00252000	0.01664539

- **Tangible Capital Assets:** The budget is on a cash basis, not an accrual basis. It is not necessary to raise funds for amortization through taxation. For that reason, we will continue to budget on a cash basis, but our financial statements will be reported on an accrual basis. We have been working diligently to ensure that our inventories and valuations are complete, in accordance with PSAB requirements.
- **Financial Stability:** The Municipality of Brighton continues to enjoy excellent ratings on the Financial Indicators provided to us by the Ministry of Municipal Affairs and Housing. These statistics are the result building reserves in the past. It is vital to the financial stability of the Municipality to continue contributing to reserves. Reserve balances will help to stabilize future tax rates when the Municipality is faced with financial constraints. The Financial Indicators for Brighton, based on 2008 can be found on Page 38.

➤ **Grants-In-Aid:** Council passed a Grants-In-Aid Policy in October 2009 to assist in provision of grants-in-aid (donations) to organizations and non-profit associations in a consistent manner. Granting of financial assistance in any one year by Council is not to be regarded as a commitment of the Municipality of Brighton to continue such financial assistance in future years. Grants-In-Aid are eligible for consideration, as long as they fit into one of four categories; Community Support, Tourism, Health and Safety, and Healthcare. All supporting documents are attached as Schedule 'A' at the end of this document.

➤ **Harmonized Sales Tax:** The Province of Ontario has announced new proposed legislation to harmonize the Retail Sales Tax with the GST, resulting in a value added tax. This single tax would be treated the same as under the current GST rules, for the most part. Items such as groceries and prescription drugs would not be taxable but it would apply to most other goods and services.

Currently, municipalities pay 8% retail sales tax on items such as equipment rental, IT components, software products development, telecommunications, automotive repair and parts (excluding fire dept.), input into amusement and recreation services, automobiles, firefighting equipment, traffic control equipment, and office furniture and supplies. When the HST becomes effective on July 1, 2010, these items will be subject to a rebate at 78%, leaving a net tax payable of 1.76%. A savings of 6.24% will be generated from this.

In addition to the current taxable items, other supplies such as custom computer programs, chemicals used in the treatment of sewage and water, professional services such as auditing and legal and some utilities will become taxable. Extra taxes of 1.76% will be payable on these items.

Certain items that currently include RST will continue to be taxable at 8%, with no rebates. This special tax will be applied to insurance and benefits. All of the transition rules have not been developed yet.

Municipalities make several supplies of goods and services that will not be taxable such as library services, licencing or residential services such as water and wastewater.

Taking into consideration the savings that we will generate on the services that are currently taxable and the new taxes that we will pay on utilities, we anticipate a break even on this taxing change. Strategic timing will be necessary.

The first draft of the 2010 budget, presented on December 10, 2009, represented an increase to the taxpayer of 8.44%. Committee of the Whole scrutinized the internal capital and operating budgets and provided direction to staff. The second draft was presented on January 21 and February 2, 2010. After reviewing all external budgets and providing direction, the budget has been reduced to a 5.45% increase.

Respectfully submitted,

---

Linda Widdifield  
Treasurer

---

Gayle J. Frost  
CAO

TAX SUPPORTED OPERATING BUDGET	2009 Budget			2010 Budget				
	Revenue	Expenditures	Net	Revenue	Expenditures	Net	Change	% Change
	Payments in Lieu of Taxes	-\$717,295		-\$717,295	-\$672,403		-\$672,403	\$44,892
OMPF Provincial Grant	-\$1,029,400		-\$1,029,400	-\$1,066,100		-\$1,066,100	-\$36,700	3.57%
	<b>-\$1,746,695</b>		<b>-\$1,746,695</b>	<b>-\$1,738,503</b>		<b>-\$1,738,503</b>	<b>\$8,192</b>	<b>-0.47%</b>
Supplementary Taxes	-\$80,079		-\$80,079	-\$105,079		-\$105,079	-\$25,000	31.22%
General Government Revenue	-\$205,765		-\$205,765	-\$197,290		-\$197,290	\$8,475	-4.12%
Interest Income	-\$213,000		-\$213,000	-\$210,000		-\$210,000	\$3,000	-1.41%
Council	-\$2,000	\$170,271	\$168,271	-\$2,000	\$181,971	\$179,971	\$11,700	6.95%
Admin Office and Building	-\$52,028	\$937,144	\$885,116	-\$59,777	\$927,955	\$868,178	-\$16,938	-1.91%
	<b>-\$552,872</b>	<b>\$1,107,415</b>	<b>\$554,543</b>	<b>-\$574,146</b>	<b>\$1,109,926</b>	<b>\$535,780</b>	<b>-\$18,763</b>	<b>-3.38%</b>
Animal Control	-\$17,000	\$17,000	\$0	-\$17,000	\$17,000	\$0	\$0	0.00%
Livestock Claims		\$1,000	\$1,000		\$1,000	\$1,000	\$0	0.00%
Rural Advisory Committee		\$249	\$249		\$249	\$249	\$0	0.06%
Emergency Planning		\$6,772	\$6,772		\$7,447	\$7,447	\$675	9.97%
Health & Safety		\$2,000	\$2,000		\$2,000	\$2,000	\$0	0.00%
	<b>-\$17,000</b>	<b>\$27,021</b>	<b>\$10,021</b>	<b>-\$17,000</b>	<b>\$27,697</b>	<b>\$10,697</b>	<b>\$676</b>	<b>6.74%</b>
Fire Dept. Administration	-\$30,500	\$128,965	\$98,465	-\$30,600	\$181,085	\$150,485	\$52,020	52.83%
Fire Fighting Equipment	\$0	\$67,950	\$67,950	\$0	\$63,250	\$63,250	-\$4,700	-6.92%
Fire Prevention		\$1,250	\$1,250		\$2,150	\$2,150	\$900	72.00%
South Fire Division		\$132,913	\$132,913		\$134,800	\$134,800	\$1,887	1.42%
North Fire Division		\$65,559	\$65,559		\$66,588	\$66,588	\$1,029	1.57%
Fire Equipment		\$24,835	\$24,835		\$28,042	\$28,042	\$3,207	12.91%
	<b>-\$30,500</b>	<b>\$421,472</b>	<b>\$390,972</b>	<b>-\$30,600</b>	<b>\$475,915</b>	<b>\$445,315</b>	<b>\$54,343</b>	<b>13.90%</b>
Planning & Zoning	-\$54,000	\$169,460	\$115,460	-\$43,450	\$183,297	\$139,847	\$24,387	21.12%
Accessibility Committee		\$3,002	\$3,002		\$5,469	\$5,469	\$2,467	82.16%
Heritage Committee		\$3,002	\$3,002		\$9,114	\$9,114	\$6,112	203.61%
Committee of Adjustment	-\$2,150	\$767	-\$1,383	-\$2,175	\$374	-\$1,801	-\$418	30.24%
Industrial Park	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Building Department	-\$223,125	\$220,625	-\$2,500	-\$210,000	\$210,000	\$0	\$2,500	-100.02%
Bylaw Enforcement	-\$2,700	\$82,116	\$79,416	-\$3,150	\$85,161	\$82,011	\$2,595	3.27%
	<b>-\$281,975</b>	<b>\$478,972</b>	<b>\$196,997</b>	<b>-\$258,775</b>	<b>\$493,415</b>	<b>\$234,640</b>	<b>\$37,643</b>	<b>19.11%</b>
Public Wks Administration	-\$55,000	\$461,095	\$406,095	-\$50,000	\$484,733	\$434,733	\$28,638	7.05%
Public Wks Buildings	-\$50,050	\$83,669	\$33,619	-\$50,050	\$84,195	\$34,145	\$526	1.56%
Public Wks Eqpmt	\$0	\$322,378	\$322,378	\$0	\$266,508	\$266,508	-\$55,870	-17.33%
Roadways Maintenance	\$0	\$204,271	\$204,271	\$0	\$326,313	\$326,313	\$122,042	59.75%
Bridges and Culverts		\$39,832	\$39,832		\$33,507	\$33,507	-\$6,325	-15.88%
Loose Top Maintenance		\$95,906	\$95,906		\$87,576	\$87,576	-\$8,330	-8.69%
Hard Top Maintenance		\$46,555	\$46,555		\$47,099	\$47,099	\$544	1.17%
Winter Control		\$234,600	\$234,600		\$234,251	\$234,251	-\$349	-0.15%
Connecting Link		\$0	\$0		\$0	\$0	\$0	0.00%
Streetlighting		\$135,178	\$135,178		\$135,197	\$135,197	\$19	0.01%
Traffic Lights		\$8,000	\$8,000		\$8,000	\$8,000	\$0	0.00%
Parking Lots		\$0	\$0		\$787	\$787	\$787	100.00%
Sidewalks		\$13,338	\$13,338		\$10,716	\$10,716	-\$2,622	-19.66%
Storm Sewers		\$28,116	\$28,116		\$27,104	\$27,104	-\$1,012	-3.60%
Crossing Guards		\$40,897	\$40,897		\$41,649	\$41,649	\$752	1.84%
Waste Tipping		\$15,000	\$15,000		\$15,000	\$15,000	\$0	0.00%
	<b>-\$105,050</b>	<b>\$1,728,835</b>	<b>\$1,623,785</b>	<b>-\$100,050</b>	<b>\$1,802,635</b>	<b>\$1,702,585</b>	<b>\$78,800</b>	<b>4.85%</b>
Harbours	-\$10,750	\$10,492	-\$258	-\$34,000	\$10,309	-\$23,691	-\$23,433	9082.71%
Parks & Recreation Admin		\$193,839	\$193,839		\$201,564	\$201,564	\$7,725	3.99%
Arena	-\$187,975	\$245,001	\$57,026	-\$187,150	\$264,536	\$77,386	\$20,360	35.70%
King Edward Park	-\$9,900	\$13,250	\$3,350	-\$10,450	\$10,750	\$300	-\$3,050	-91.04%
Canteen	\$0	\$2,900	\$2,900	\$0	\$2,850	\$2,850	-\$50	-1.72%
Other Parks	-\$350	\$145,600	\$145,250	\$0	\$129,879	\$129,879	-\$15,371	-10.58%
Community Centre	-\$73,500	\$126,185	\$52,685	-\$75,500	\$80,293	\$4,793	-\$47,892	-90.90%
Parks Garage and Equipment		\$34,174	\$34,174		\$34,605	\$34,605	\$431	1.26%
Waterfront	-\$77,928	\$77,928			\$50,000	\$50,000	\$50,000	100.00%
	<b>-\$360,403</b>	<b>\$849,369</b>	<b>\$488,966</b>	<b>-\$307,100</b>	<b>\$784,785</b>	<b>\$477,685</b>	<b>-\$11,281</b>	<b>-2.31%</b>

TAX SUPPORTED OPERATING BUDGET	2009 Budget			2010 Budget			Change	% Change
	Revenue	Expenditures	Net	Revenue	Expenditures	Net		
	Economic Development		\$76,292	\$76,292		\$81,282		
Tourism and Promotion	\$0	\$18,200	\$18,200	\$0	\$15,000	\$15,000	-\$3,200	-17.58%
Recreation - Community Events	-\$3,700	\$27,308	\$23,608	-\$11,962	\$36,912	\$24,950	\$1,342	5.68%
Other Cultural Services	-\$2,730	\$14,500	\$11,770	\$0	\$1,200	\$1,200	-\$10,570	-89.80%
	-\$6,430	\$136,300	\$129,870	-\$11,962	\$134,393	\$122,431	-\$7,439	-5.73%
Health Services Donations	\$0	\$99,486	\$99,486	-\$17,450	\$50,186	\$32,736	-\$66,750	-67.09%
	\$0	\$99,486	\$99,486	-\$17,450	\$50,186	\$32,736	-\$66,750	-67.09%
<b>Total Internal Budgets</b>	<b>-\$3,100,925</b>	<b>\$4,848,870</b>	<b>\$1,747,945</b>	<b>-\$3,055,586</b>	<b>\$4,878,953</b>	<b>\$1,823,367</b>	<b>\$75,422</b>	<b>4.31%</b>
Police Service Board		\$12,881	\$12,881		\$12,901	\$12,901	\$20	0.15%
Policing Contract		\$1,607,000	\$1,607,000		\$1,704,500	\$1,704,500	\$97,500	6.07%
Police Services	-\$106,000	\$11,100	-\$94,900	-\$56,500	\$11,600	-\$44,900	\$50,000	-52.69%
<b>Total Policing Budget</b>	<b>-\$106,000</b>	<b>\$1,630,981</b>	<b>\$1,524,981</b>	<b>-\$56,500</b>	<b>\$1,729,001</b>	<b>\$1,672,501</b>	<b>\$147,520</b>	<b>9.67%</b>
DBIA	-\$25,000	\$25,000	\$0	-\$27,500	\$27,500	\$0	\$0	0.00%
Tile Drainage Loans	-\$2,325	\$2,325	\$0	-\$1,744	\$1,744	\$0	\$0	0.00%
QEDC		\$19,945	\$19,945		\$19,945	\$19,945	\$0	0.00%
PRMPA		\$17,458	\$17,458		\$21,123	\$21,123	\$3,665	20.99%
Tourism and Promotion		\$32,500	\$32,500		\$32,950	\$32,950	\$450	1.38%
Other Cultural Services		\$57,000	\$57,000		\$59,100	\$59,100	\$2,100	3.68%
Conservation Authority		\$103,408	\$103,408		\$110,322	\$110,322	\$6,914	6.69%
Transportation Services (Quinte Access)		\$15,061	\$15,061		\$15,672	\$15,672	\$611	4.05%
Library Services		\$219,673	\$219,673	-\$11,000	\$237,773	\$226,773	\$7,100	3.23%
Mount Hope Cemetery	-\$46,314	\$76,405	\$30,091		\$30,786	\$30,786	\$695	2.31%
<b>Other External Budgets</b>	<b>-\$73,639</b>	<b>\$568,775</b>	<b>\$495,136</b>	<b>-\$40,244</b>	<b>\$556,915</b>	<b>\$516,671</b>	<b>\$21,535</b>	<b>4.35%</b>
<b>Total External Budgets</b>	<b>-\$179,639</b>	<b>\$2,199,756</b>	<b>\$2,020,117</b>	<b>-\$96,744</b>	<b>\$2,285,915</b>	<b>\$2,189,171</b>	<b>\$169,054</b>	<b>8.37%</b>
<b>TTL TAX RATE SUPPORTED OPERATING</b>	<b>-\$3,280,564</b>	<b>\$7,048,626</b>	<b>\$3,768,062</b>	<b>-\$3,152,330</b>	<b>\$7,164,869</b>	<b>\$4,012,539</b>	<b>\$244,477</b>	<b>6.49%</b>

TAX SUPPORTED CAPITAL BUDGET	2009 Budget			2010 Budget			Change	% Change
	Revenue	Expenditures	Net	Revenue	Expenditures	Net		
	General Government Capital	-\$255,000	\$255,000	\$0	-\$409,000	\$429,500		
Fire Dept Capital	-\$10,000	\$39,510	\$29,510	-\$81,500	\$136,200	\$54,700	\$25,190	85.36%
Planning and Zoning Capital	-\$15,000	\$32,000	\$17,000	-\$19,076	\$19,076	\$0	-\$17,000	-100.00%
Building Department Capital		\$2,500	\$2,500		\$0	\$0	-\$2,500	-100.00%
	-\$15,000	\$34,500	\$19,500	-\$19,076	\$19,076	\$0	-\$19,500	-100.00%
Public Wks Grants	-\$307,027		-\$307,027	-\$941,052		-\$941,052	-\$634,025	206.50%
Public Works Capital Admin		\$0	\$0		\$0	\$0	\$0	0.00%
Public Wks Buildings Capital	-\$20,000	\$66,000	\$46,000	-\$150,000	\$270,000	\$120,000	\$74,000	160.87%
Public Wks Equip Capital	\$0	\$255,000	\$255,000	\$0	\$171,700	\$171,700	-\$83,300	-32.67%
Public Wks Roads Projects	-\$708,671	\$1,076,237	\$367,566	-\$585,030	\$1,455,062	\$870,032	\$502,466	136.70%
Public Works Urban Centre	-\$252,806	\$401,120	\$148,314	-\$288,793	\$500,000	\$211,207	\$62,893	42.41%
Storm Sewers Capital	\$0	\$30,000	\$30,000	\$0	\$50,000	\$50,000	\$20,000	66.67%
	-\$1,288,504	\$1,828,357	\$539,853	-\$1,964,875	\$2,446,762	\$481,887	-\$57,966	-10.74%
Harbours Capital			\$0		\$20,000	\$20,000	\$20,000	100.00%
Parks and Recreation Capital	-\$179,000	\$249,500	\$70,500	-\$24,650	\$137,800	\$113,150	\$42,650	60.50%
Codrington Community Centre Capital			\$0		\$5,000	\$5,000	\$5,000	100.00%
	-\$179,000	\$249,500	\$70,500	-\$24,650	\$162,800	\$138,150	\$67,650	95.96%
Community Events Capital			\$0	-\$2,500	\$2,500	\$0	\$0	0.00%
Waterfront Masterplan Capital			\$0	\$0	\$0	\$0	\$0	100.00%
Trails and Boardwalks Capital	-\$175,000	\$175,000	\$0	-\$112,500	\$125,000	\$12,500	\$12,500	100.00%
Economic Development Capital		\$1,000	\$1,000		\$0	\$0	-\$1,000	-100.00%
	-\$175,000	\$176,000	\$1,000	-\$115,000	\$127,500	\$12,500	\$11,500	1150.00%
<b>TOTAL TAX SUPPORTED CAPITAL BUDGET</b>	<b>-\$1,922,504</b>	<b>\$2,582,867</b>	<b>\$660,363</b>	<b>-\$2,614,101</b>	<b>\$3,321,838</b>	<b>\$707,737</b>	<b>\$47,374</b>	<b>7.17%</b>

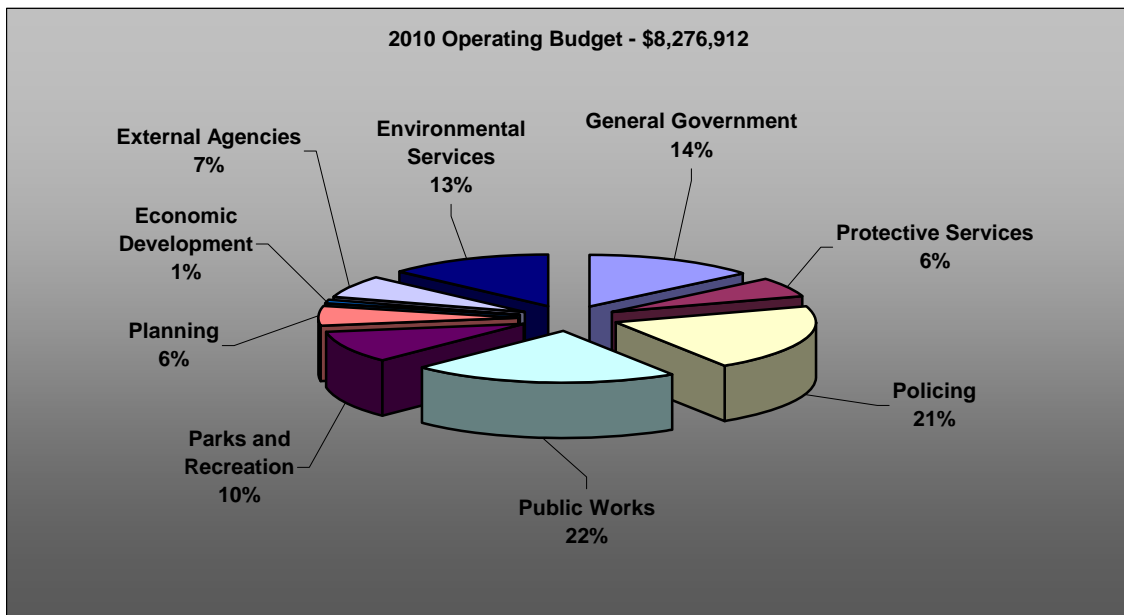
<b>TOTAL RATE SUPPORTED SERVICES</b>	<b>-\$2,042,450</b>	<b>\$2,042,450</b>	<b>\$0</b>	<b>-\$2,565,589</b>	<b>\$2,565,589</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>
--------------------------------------	---------------------	--------------------	------------	---------------------	--------------------	------------	------------	--------------

<b>TOTAL 2008 MUNICIPAL BUDGET</b>	<b>-\$7,167,590</b>	<b>\$11,596,015</b>	<b>\$4,428,425</b>	<b>-\$8,332,020</b>	<b>\$13,052,296</b>	<b>\$4,720,276</b>	<b>\$291,851</b>	<b>6.59%</b>
Additional Tax Room			\$47,851			\$4,720,276		5.45%

Tax Increase	5.45%
Budget Increase	6.59%



## 2010 Operating Budget



**\$8,276,912**

## 2010 Operating Budget

TAX SUPPORTED OPERATING BUDGET	2009 Budget			2010 Budget			Change	% Change
	Revenue	Expenditures	Net	Revenue	Expenditures	Net		
	Payments in Lieu of Taxes	-\$717,295		-\$717,295	-\$672,403			
OMPF Provincial Grant	-\$1,029,400		-\$1,029,400	-\$1,066,100		-\$1,066,100	-\$36,700	3.57%
	<b>-\$1,746,695</b>		<b>-\$1,746,695</b>	<b>-\$1,738,503</b>		<b>-\$1,738,503</b>	<b>\$8,192</b>	<b>-0.47%</b>
Supplementary Taxes	-\$80,079		-\$80,079	-\$105,079		-\$105,079	-\$25,000	31.22%
General Government Revenue	-\$205,765		-\$205,765	-\$197,290		-\$197,290	\$8,475	-4.12%
Interest Income	-\$213,000		-\$213,000	-\$210,000		-\$210,000	\$3,000	-1.41%
Council	-\$2,000	\$170,271	\$168,271	-\$2,000	\$181,971	\$179,971	\$11,700	6.95%
Admin Office and Building	-\$52,028	\$937,144	\$885,116	-\$59,777	\$927,955	\$868,178	-\$16,938	-1.91%
	<b>-\$552,872</b>	<b>\$1,107,415</b>	<b>\$554,543</b>	<b>-\$574,146</b>	<b>\$1,109,926</b>	<b>\$535,780</b>	<b>-\$18,763</b>	<b>-3.38%</b>
Animal Control	-\$17,000	\$17,000	\$0	-\$17,000	\$17,000	\$0	\$0	0.00%
Livestock Claims		\$1,000	\$1,000		\$1,000	\$1,000	\$0	0.00%
Rural Advisory Committee		\$249	\$249		\$249	\$249	\$0	0.06%
Emergency Planning		\$6,772	\$6,772		\$7,447	\$7,447	\$675	9.97%
Health & Safety		\$2,000	\$2,000		\$2,000	\$2,000	\$0	0.00%
	<b>-\$17,000</b>	<b>\$27,021</b>	<b>\$10,021</b>	<b>-\$17,000</b>	<b>\$27,697</b>	<b>\$10,697</b>	<b>\$676</b>	<b>6.74%</b>
Fire Dept. Administration	-\$30,500	\$128,965	\$98,465	-\$30,600	\$181,085	\$150,485	\$52,020	52.83%
Fire Fighting Equipment	\$0	\$67,950	\$67,950	\$0	\$63,250	\$63,250	-\$4,700	-6.92%
Fire Prevention		\$1,250	\$1,250		\$2,150	\$2,150	\$900	72.00%
South Fire Division		\$132,913	\$132,913		\$134,800	\$134,800	\$1,887	1.42%
North Fire Division		\$65,559	\$65,559		\$66,588	\$66,588	\$1,029	1.57%
Fire Equipment		\$24,835	\$24,835		\$28,042	\$28,042	\$3,207	12.91%
	<b>-\$30,500</b>	<b>\$421,472</b>	<b>\$390,972</b>	<b>-\$30,600</b>	<b>\$475,915</b>	<b>\$445,315</b>	<b>\$54,343</b>	<b>13.90%</b>
Planning & Zoning	-\$54,000	\$169,460	\$115,460	-\$43,450	\$183,297	\$139,847	\$24,387	21.12%
Accessibility Committee		\$3,002	\$3,002		\$5,469	\$5,469	\$2,467	82.16%
Heritage Committee		\$3,002	\$3,002		\$9,114	\$9,114	\$6,112	203.61%
Committee of Adjustment	-\$2,150	\$767	-\$1,383	-\$2,175	\$374	-\$1,801	-\$418	30.24%
Industrial Park	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Building Department	-\$223,125	\$220,625	-\$2,500	-\$210,000	\$210,000	\$0	\$2,500	-100.02%
Bylaw Enforcement	-\$2,700	\$82,116	\$79,416	-\$3,150	\$85,161	\$82,011	\$2,595	3.27%
	<b>-\$281,975</b>	<b>\$478,972</b>	<b>\$196,997</b>	<b>-\$258,775</b>	<b>\$493,415</b>	<b>\$234,640</b>	<b>\$37,643</b>	<b>19.11%</b>
Public Wks Administration	-\$55,000	\$461,095	\$406,095	-\$50,000	\$484,733	\$434,733	\$28,638	7.05%
Public Wks Buildings	-\$50,050	\$83,669	\$33,619	-\$50,050	\$84,195	\$34,145	\$526	1.56%
Public Wks Eqpmt	\$0	\$322,378	\$322,378	\$0	\$266,508	\$266,508	-\$55,870	-17.33%
Roadways Maintenance	\$0	\$204,271	\$204,271	\$0	\$326,313	\$326,313	\$122,042	59.75%
Bridges and Culverts		\$39,832	\$39,832		\$33,507	\$33,507	-\$6,325	-15.88%
Loose Top Maintenance		\$95,906	\$95,906		\$87,576	\$87,576	-\$8,330	-8.69%
Hard Top Maintenance		\$46,555	\$46,555		\$47,099	\$47,099	\$544	1.17%
Winter Control		\$234,600	\$234,600		\$234,251	\$234,251	-\$349	-0.15%
Connecting Link		\$0	\$0		\$0	\$0	\$0	0.00%
Streetlighting		\$135,178	\$135,178		\$135,197	\$135,197	\$19	0.01%
Traffic Lights		\$8,000	\$8,000		\$8,000	\$8,000	\$0	0.00%
Parking Lots		\$0	\$0		\$787	\$787	\$787	100.00%
Sidewalks		\$13,338	\$13,338		\$10,716	\$10,716	-\$2,622	-19.66%
Storm Sewers		\$28,116	\$28,116		\$27,104	\$27,104	-\$1,012	-3.60%
Crossing Guards		\$40,897	\$40,897		\$41,649	\$41,649	\$752	1.84%
Waste Tipping		\$15,000	\$15,000		\$15,000	\$15,000	\$0	0.00%
	<b>-\$105,050</b>	<b>\$1,728,835</b>	<b>\$1,623,785</b>	<b>-\$100,050</b>	<b>\$1,802,635</b>	<b>\$1,702,585</b>	<b>\$78,800</b>	<b>4.85%</b>
Harbours	-\$10,750	\$10,492	-\$258	-\$34,000	\$10,309	-\$23,691	-\$23,433	9082.71%
Parks & Recreation Admin		\$193,839	\$193,839		\$201,564	\$201,564	\$7,725	3.99%
Arena	-\$187,975	\$245,001	\$57,026	-\$187,150	\$264,536	\$77,386	\$20,360	35.70%
King Edward Park	-\$9,900	\$13,250	\$3,350	-\$10,450	\$10,750	\$300	-\$3,050	-91.04%
Canteen	\$0	\$2,900	\$2,900	\$0	\$2,850	\$2,850	-\$50	-1.72%
Other Parks	-\$350	\$145,600	\$145,250	\$0	\$129,879	\$129,879	-\$15,371	-10.58%
Community Centre	-\$73,500	\$126,185	\$52,685	-\$75,500	\$80,293	\$4,793	-\$47,892	-90.90%
Parks Garage and Equipment		\$34,174	\$34,174		\$34,605	\$34,605	\$431	1.26%
Waterfront	-\$77,928	\$77,928	\$0	\$50,000	\$50,000	\$50,000	\$50,000	100.00%
	<b>-\$360,403</b>	<b>\$849,369</b>	<b>\$488,966</b>	<b>-\$307,100</b>	<b>\$784,785</b>	<b>\$477,685</b>	<b>-\$11,281</b>	<b>-2.31%</b>

TAX SUPPORTED OPERATING BUDGET	2009 Budget			2010 Budget			Change	% Change
	Revenue	Expenditures	Net	Revenue	Expenditures	Net		
Economic Development		\$76,292	\$76,292		\$81,282	\$81,282	\$4,990	6.54%
Tourism and Promotion	\$0	\$18,200	\$18,200	\$0	\$15,000	\$15,000	-\$3,200	-17.58%
Recreation - Community Events	-\$3,700	\$27,308	\$23,608	-\$11,962	\$36,912	\$24,950	\$1,342	5.68%
Other Cultural Services	-\$2,730	\$14,500	\$11,770	\$0	\$1,200	\$1,200	-\$10,570	-89.80%
	-\$6,430	\$136,300	\$129,870	-\$11,962	\$134,393	\$122,431	-\$7,439	-5.73%
Health Services Donations	\$0	\$99,486	\$99,486	-\$17,450	\$50,186	\$32,736	-\$66,750	-67.09%
	\$0	\$99,486	\$99,486	-\$17,450	\$50,186	\$32,736	-\$66,750	-67.09%
<b>Total Internal Budgets</b>	<b>-\$3,100,925</b>	<b>\$4,848,870</b>	<b>\$1,747,945</b>	<b>-\$3,055,586</b>	<b>\$4,878,953</b>	<b>\$1,823,367</b>	<b>\$75,422</b>	<b>4.31%</b>
Police Service Board		\$12,881	\$12,881		\$12,901	\$12,901	\$20	0.15%
Policing Contract		\$1,607,000	\$1,607,000		\$1,704,500	\$1,704,500	\$97,500	6.07%
Police Services	-\$106,000	\$11,100	-\$94,900	-\$56,500	\$11,600	-\$44,900	\$50,000	-52.69%
<b>Total Policing Budget</b>	<b>-\$106,000</b>	<b>\$1,630,981</b>	<b>\$1,524,981</b>	<b>-\$56,500</b>	<b>\$1,729,001</b>	<b>\$1,672,501</b>	<b>\$147,520</b>	<b>9.67%</b>
DBIA	-\$25,000	\$25,000	\$0	-\$27,500	\$27,500	\$0	\$0	0.00%
Tile Drainage Loans	-\$2,325	\$2,325	\$0	-\$1,744	\$1,744	\$0	\$0	0.00%
QEDC		\$19,945	\$19,945		\$19,945	\$19,945	\$0	0.00%
PRMPA		\$17,458	\$17,458		\$21,123	\$21,123	\$3,665	20.99%
Tourism and Promotion		\$32,500	\$32,500		\$32,950	\$32,950	\$450	1.38%
Other Cultural Services		\$57,000	\$57,000		\$59,100	\$59,100	\$2,100	3.68%
Conservation Authority		\$103,408	\$103,408		\$110,322	\$110,322	\$6,914	6.69%
Transportation Services (Quinte Access)		\$15,061	\$15,061		\$15,672	\$15,672	\$611	4.05%
Library Services		\$219,673	\$219,673	-\$11,000	\$237,773	\$226,773	\$7,100	3.23%
Mount Hope Cemetery	-\$46,314	\$76,405	\$30,091		\$30,786	\$30,786	\$695	2.31%
<b>Other External Budgets</b>	<b>-\$73,639</b>	<b>\$568,775</b>	<b>\$495,136</b>	<b>-\$40,244</b>	<b>\$556,915</b>	<b>\$516,671</b>	<b>\$21,535</b>	<b>4.35%</b>
<b>Total External Budgets</b>	<b>-\$179,639</b>	<b>\$2,199,756</b>	<b>\$2,020,117</b>	<b>-\$96,744</b>	<b>\$2,285,915</b>	<b>\$2,189,171</b>	<b>\$169,054</b>	<b>8.37%</b>
<b>TTL TAX RATE SUPPORTED OPERATING</b>	<b>-\$3,280,564</b>	<b>\$7,048,626</b>	<b>\$3,768,062</b>	<b>-\$3,152,330</b>	<b>\$7,164,869</b>	<b>\$4,012,539</b>	<b>\$244,477</b>	<b>6.49%</b>

RATE SUPPORTED OPERATING BUDGET	2009 Budget			2010 Budget			Change	% Change
	Revenue	Expenditures	Net	Revenue	Expenditures	Net		
Sanitary Sewers Rev	-\$638,400	\$588,400	-\$50,000	-\$688,718	\$370,939	-\$317,779	-\$267,779	535.56%
Total Sewer Operating	-\$638,400	\$588,400	-\$50,000	-\$688,718	\$370,939	-\$317,779	-\$267,779	535.56%
Waterworks - Plant	\$0	\$121,486	\$121,486	\$0	\$221,287	\$221,287	\$99,801	82.15%
Waterworks - Distribution	-\$937,550	\$362,317	-\$575,233	-\$1,006,650	\$499,664	-\$506,986	\$68,247	-11.86%
Water Meters & Bulk Water	-\$16,500	\$20,747	\$4,247	-\$13,000	\$20,153	\$7,153	\$2,906	68.42%
<b>Total Water Operating</b>	<b>-\$954,050</b>	<b>\$504,550</b>	<b>-\$449,500</b>	<b>-\$1,019,650</b>	<b>\$741,104</b>	<b>-\$278,546</b>	<b>\$170,954</b>	<b>-38.03%</b>
<b>TTL USER RATE SUPPORTED OPERATING</b>	<b>-\$1,592,450</b>	<b>\$1,092,950</b>	<b>-\$499,500</b>	<b>-\$1,708,368</b>	<b>\$1,112,043</b>	<b>-\$596,325</b>	<b>-\$96,825</b>	<b>19.38%</b>

<b>Total Operating Budget</b>	<b>-\$4,873,014</b>	<b>\$8,141,576</b>	<b>\$3,268,562</b>	<b>-\$4,860,698</b>	<b>\$8,276,912</b>	<b>\$3,416,214</b>	<b>\$147,652</b>	<b>4.52%</b>
-------------------------------	---------------------	--------------------	--------------------	---------------------	--------------------	--------------------	------------------	--------------

## 2010 General Government Operating Budget Highlights

General Government Summary								
OPERATING BUDGET	2009 Budget			2010 Budget			Change	% Change
	Revenue	Expenditures	Net	Revenue	Expenditures	Net		
Payments in Lieu of Taxes	-\$717,295		-\$717,295	-\$672,403		-\$672,403	\$44,892	-6.26%
OMPF Provincial Grant	-\$1,029,400		-\$1,029,400	-\$1,066,100		-\$1,066,100	-\$36,700	3.57%
	<b>-\$1,746,695</b>		<b>-\$1,746,695</b>	<b>-\$1,738,503</b>		<b>-\$1,738,503</b>	<b>\$8,192</b>	<b>-0.47%</b>
Supplementary Taxes	-\$80,079		-\$80,079	-\$105,079		-\$105,079	-\$25,000	31.22%
General Government Revenue	-\$205,765		-\$205,765	-\$197,290		-\$197,290	\$8,475	-4.12%
Interest Income	-\$213,000		-\$213,000	-\$210,000		-\$210,000	\$3,000	-1.41%
Council	-\$2,000	\$170,271	\$168,271	-\$2,000	\$181,971	\$179,971	\$11,700	6.95%
Admin Office and Building	-\$52,028	\$937,144	\$885,116	-\$59,777	\$927,955	\$868,178	-\$16,938	-1.91%
	<b>-\$552,872</b>	<b>\$1,107,415</b>	<b>\$554,543</b>	<b>-\$574,146</b>	<b>\$1,109,926</b>	<b>\$535,780</b>	<b>-\$18,763</b>	<b>-3.38%</b>
Health Services Donations	\$0	\$99,486	\$99,486	-\$17,450	\$50,186	\$32,736	-\$66,750	-67.09%
	<b>\$0</b>	<b>\$99,486</b>	<b>\$99,486</b>	<b>-\$17,450</b>	<b>\$50,186</b>	<b>\$32,736</b>	<b>-\$66,750</b>	<b>-67.09%</b>
<b>Total Internal Budget</b>	<b>-\$2,299,567</b>	<b>\$1,206,901</b>	<b>-\$1,092,666</b>	<b>-\$2,330,099</b>	<b>\$1,160,113</b>	<b>-\$1,169,986</b>	<b>-\$77,320</b>	<b>-7.08%</b>
Mount Hope Cemetery	-\$46,314	\$76,405	\$30,091		\$30,786	\$30,786	\$695	2.31%
<b>Total External Budget</b>	<b>-\$46,314</b>	<b>\$76,405</b>	<b>\$30,091</b>	<b>\$0</b>	<b>\$30,786</b>	<b>\$30,786</b>	<b>\$695</b>	<b>2.31%</b>
<b>TTL GENERAL GOVERNMENT OPERATING</b>	<b>-\$2,345,881</b>	<b>\$1,283,306</b>	<b>-\$1,062,575</b>	<b>-\$2,330,099</b>	<b>\$1,190,898</b>	<b>-\$1,139,201</b>	<b>-\$76,626</b>	<b>-7.21%</b>

### General Government Revenue:

- Province of Ontario – An increase to the Ontario Municipal Partnership Fund of \$36,700 has been announced;
- We are expecting an increase in supplementary taxes. Our growth in 2009 should have been much higher but MPAC did not process many of our new construction properties. MPAC has promised that we will be a priority in 2010;
- General Gov't Rent - Rent from Health Unit, Probation and Parole and Courts and Landfill Host Fees;
- Interest Income – Interest earned on bank balances, water debt and tax arrears;
- Admin Office and Building - Transfer from reserves of \$5,000 for election expenses;
- Rental revenue of \$23,173 from the Library has been added in 2010;
- Wages billed to Cemetery Board.

### Council: Provides for Council/Mayor's expenses.

- Professional Development – Annual Conferences;
- Travel expenses for conferences, seminars and travel for any Council related business;;
- Meeting expenses ;
- Includes a CPI adjustment for Council stipends.

## 2010 General Government Operating Budget Highlights

**Administration:** Expenses related to the general administration services, including the CAO/Clerk's office and Finance Department.

- Liability insurance, building insurance;
- Professional Development, Insurance, Legal and Audit Fees;
- Building Maintenance;
- Election expenses;
- Debt repayment of \$15,000 for the municipal building renovations in 2005 and an additional debt in 2010 of \$20,000 for office renovations will leave a balance owing to the Urban Infrastructure Reserve Fund of \$85,000.

### Health Service

#### Revenue

- Donations to be received for Physician Scholarship Fund.

#### Expenses

- \$10,000 for doctor recruitment;
- \$18,750 transfer to reserves for FUTURE, the Physician Scholarship Fund.

### Mount Hope Cemetery:

- Mount Hope Cemetery Board has submitted a draft 2010 budget of \$30,000 for consideration.
- Committee of the Whole has recommended to Council to reduce the Cemetery Board budget to \$27,500;
- Cemetery Board honorariums are included;
- There is a \$2,000 repayment scheduled from the Cemetery Board for the columbarium loan, leaving a balance of \$48,017.66;

## 2010 Protective Services Operating Budget Highlights

Protective Services Summary								
OPERATING BUDGET	2009 Budget			2010 Budget			Change	% Change
	Revenue	Expenditures	Net	Revenue	Expenditures	Net		
Fire Dept. Administration	-\$30,500	\$128,965	\$98,465	-\$30,600	\$181,085	\$150,485	\$52,020	52.83%
Fire Fighting	\$0	\$67,950	\$67,950	\$0	\$63,250	\$63,250	-\$4,700	-6.92%
Fire Prevention		\$1,250	\$1,250		\$2,150	\$2,150	\$900	72.00%
South Fire Division		\$132,913	\$132,913		\$134,800	\$134,800	\$1,887	1.42%
North Fire Division		\$65,559	\$65,559		\$66,588	\$66,588	\$1,029	1.57%
Fire Equipment		\$24,835	\$24,835		\$28,042	\$28,042	\$3,207	12.91%
<b>Total Fire Department Operating</b>	<b>-\$30,500</b>	<b>\$421,472</b>	<b>\$390,972</b>	<b>-\$30,600</b>	<b>\$475,915</b>	<b>\$445,315</b>	<b>\$54,343</b>	<b>13.90%</b>
Livestock Claims		\$1,000	\$1,000		\$1,000	\$1,000	\$0	0.00%
Emergency Planning		\$6,772	\$6,772		\$7,447	\$7,447	\$675	9.97%
Health & Safety		\$2,000	\$2,000		\$2,000	\$2,000	\$0	0.00%
<b>Total Other Protective Services</b>		<b>\$9,772</b>	<b>\$9,772</b>		<b>\$10,447</b>	<b>\$10,447</b>	<b>\$675</b>	<b>6.91%</b>
<b>Total Internal Budget</b>	<b>-\$30,500</b>	<b>\$431,244</b>	<b>\$400,744</b>	<b>-\$30,600</b>	<b>\$486,362</b>	<b>\$455,762</b>	<b>\$55,018</b>	<b>13.73%</b>
Police Service Board		\$12,881	\$12,881		\$12,901	\$12,901	\$20	0.15%
Police Contract		\$1,607,000	\$1,607,000		\$1,704,500	\$1,704,500	\$97,500	6.07%
Police Services	-\$106,000	\$11,100	-\$94,900	-\$56,500	\$11,600	-\$44,900	\$50,000	52.69%
<b>Total External Budget</b>	<b>-\$106,000</b>	<b>\$1,630,981</b>	<b>\$1,524,981</b>	<b>-\$56,500</b>	<b>\$1,729,001</b>	<b>\$1,672,501</b>	<b>\$147,520</b>	<b>9.67%</b>
<b>TTL PROTECTIVE SERVICES OPERATING</b>	<b>-\$136,500</b>	<b>\$2,062,225</b>	<b>\$1,925,725</b>	<b>-\$87,100</b>	<b>\$2,215,363</b>	<b>\$2,128,263</b>	<b>\$202,538</b>	<b>10.52%</b>

### Revenue

- Revenue is derived from inspections and MTO assistance, but non-resident accident assistance revenue will decline due to Protection of Privacy rules;

### Expenditures

- A new full-time Fire Chief was added to the roster in 2009;
- Wages - 36 volunteer staff including the Deputy Fire Chief and other officers;
- Professional development budget is used to ensure proper training of our personnel in current and new procedures, thus preparing our department to meet all anticipated emergency responses;
- Loyalist Leadership Training is included;
- Debt repayment of \$10,000 for a fire truck purchased in 2005 will leave a balance owing to the Urban Infrastructure Reserve Fund of \$0;
- Fire prevention materials including videos and handout material to provide a Fire Safety Program for teenagers.

### Policing

- Revenue includes 1000 Officers Program, Ride Grant, Fines, and Court Security Rebate
- Policing Services for The Municipality of Brighton are provided under contract by the Northumberland OPP. The contract for policing as well as a half year of Regional Civilian Data Entry has contributed to an estimated increase of \$97,500 or 6.07% for 2010.
- In 2009, the budget included a transfer from reserves to offset policing costs. This transfer is not included in the 2010 budget, resulting in a decrease of \$50,000 in policing revenue. The total policing increase is \$147,520 or 9.67%.
- Brighton Community Policing has requested an increase to their Grant-In-Aid by \$960, but the Committee of the Whole has recommended no increase to the 2009 funding of \$6,600.

### Other Protective Services

- Livestock claims are still increasing. The Ministry of Agriculture and Food pays for the individual farmer's claim but The Municipality is responsible for the Livestock Evaluator fees.

## 2010 Public Works Operating Budget Highlights

Public Works Summary								
OPERATING BUDGET	2009 Budget			2010 Budget			Change	% Change
	Revenue	Expenditures	Net	Revenue	Expenditures	Net		
Public Wks Revenue & Grants	-\$55,000		-\$55,000	-\$50,000		-\$50,000	\$5,000	-9.09%
Public Wks Administration		\$461,095	\$461,095		\$484,733	\$484,733	\$23,638	5.13%
Public Wks Buildings	-\$50,050	\$83,669	\$33,619	-\$50,050	\$84,195	\$34,145	\$526	1.56%
Public Wks Eqpmt	\$0	\$322,378	\$322,378	\$0	\$266,508	\$266,508	-\$55,870	-17.33%
Roadways Maintenance	\$0	\$204,271	\$204,271	\$0	\$326,313	\$326,313	\$122,042	59.75%
Bridges and Culverts		\$39,832	\$39,832		\$33,507	\$33,507	-\$6,325	-15.88%
Loose Top Maintenance		\$95,906	\$95,906		\$87,576	\$87,576	-\$8,330	-8.69%
Hard Top Maintenance		\$46,555	\$46,555		\$47,099	\$47,099	\$544	1.17%
Winter Control		\$234,600	\$234,600		\$234,251	\$234,251	-\$349	-0.15%
Connecting Link		\$0	\$0		\$0	\$0	\$0	0.00%
Streetlighting		\$135,178	\$135,178		\$135,197	\$135,197	\$19	0.01%
Traffic Lights		\$8,000	\$8,000		\$8,000	\$8,000	\$0	0.00%
Parking Lots		\$0	\$0		\$787	\$787	\$787	100.00%
Sidewalks		\$13,338	\$13,338		\$10,716	\$10,716	-\$2,622	-19.66%
Storm Sewers		\$28,116	\$28,116		\$27,104	\$27,104	-\$1,012	-3.60%
Crossing Guards		\$40,897	\$40,897		\$41,649	\$41,649	\$752	1.84%
Waste Tipping		\$15,000	\$15,000		\$15,000	\$15,000	\$0	0.00%
<b>Total Internal Budgets</b>	<b>-\$105,050</b>	<b>\$1,728,835</b>	<b>\$1,623,785</b>	<b>-\$100,050</b>	<b>\$1,802,635</b>	<b>\$1,702,585</b>	<b>\$78,800</b>	<b>4.85%</b>
Transportation Services (Quinte Access)		\$15,061	\$15,061		\$15,672	\$15,672	\$611	4.05%
<b>Total External Budgets</b>	<b>\$0</b>	<b>\$15,061</b>	<b>\$15,061</b>	<b>\$0</b>	<b>\$15,672</b>	<b>\$15,672</b>	<b>\$611</b>	<b>4.05%</b>
<b>TTL PUBLIC WORKS OPERATING</b>	<b>-\$105,050</b>	<b>\$1,743,896</b>	<b>\$1,638,846</b>	<b>-\$100,050</b>	<b>\$1,818,306</b>	<b>\$1,718,256</b>	<b>\$79,410</b>	<b>4.85%</b>

### Revenue

- Pit Rehabilitation Grant, entrance permits and miscellaneous revenue
- Building Overhead expenses charged to other departments that use PW building

### Expenditures

- Debt repayment of \$20,000 for the garage expansion in 2004 will leave a balance owing to the Urban Infrastructure Reserve Fund of \$60,000;
- Equipment maintenance appears to decrease, but this is caused by borrowing from the Urban Infrastructure Reserve Fund of \$50,000 for a new 3/4 -ton truck and \$35,000 for a chipper. A repayment to the UIRF in 2010 will leave a balance of \$60,000 owing, with additional repayments of \$25,000 per year from 2011 – 2012 and \$10,000 in 2013;
- Expenses to the department include Crossing Guards, the annual Waste Voucher expenditures and Quinte Access expenditures;
- Snow removal counts for a majority of the annual overtime worked in this department;
- Staffing changes include a reduction in on Roads Superintendent;
- Gas prices have stabilized over the past year;
- Debt repayment to Urban Infrastructure Reserve Fund of \$123,920 (municipal portion of 1/3) for Drewery Street, as provided for in 2009;
- We are recommending that \$50,000 be placed in an equipment reserve fund.
- Quinte Access is estimated to increase by 2%.

# 2010 Parks and Recreation Operating Budget Highlights

Parks and Recreation/Cultural Services Summary								
OPERATING BUDGET	2009 Budget			2010 Budget			Change	% Change
	Revenue	Expenditures	Net	Revenue	Expenditures	Net		
Harbours	-\$10,750	\$10,492	-\$258	-\$34,000	\$10,309	-\$23,691	-\$23,433	9082.71%
Parks & Recreation Admin		\$193,839	\$193,839		\$201,564	\$201,564	\$7,725	3.99%
Arena	-\$187,975	\$245,001	\$57,026	-\$187,150	\$264,536	\$77,386	\$20,360	35.70%
King Edward Park	-\$9,900	\$13,250	\$3,350	-\$10,450	\$10,750	\$300	-\$3,050	-91.04%
Canteen	\$0	\$2,900	\$2,900	\$0	\$2,850	\$2,850	-\$50	-1.72%
Other Parks	-\$350	\$145,600	\$145,250	\$0	\$129,879	\$129,879	-\$15,371	-10.58%
Community Centre	-\$73,500	\$126,185	\$52,685	-\$75,500	\$80,293	\$4,793	-\$47,892	-90.90%
Parks Garage and Equipment		\$34,174	\$34,174		\$34,605	\$34,605	\$431	1.26%
<b>Total Parks and Recreation</b>	<b>-\$282,475</b>	<b>\$771,441</b>	<b>\$488,966</b>	<b>-\$307,100</b>	<b>\$734,785</b>	<b>\$427,685</b>	<b>-\$61,281</b>	<b>-12.53%</b>
Waterfront					\$50,000	\$50,000	\$50,000	100.00%
<b>Total Waterfront</b>					<b>\$50,000</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>100.00%</b>
Tourism and Promotion	\$0	\$18,200	\$18,200	\$0	\$15,000	\$15,000	-\$3,200	-17.58%
Recreation - Community Events	-\$3,700	\$27,308	\$23,608	-\$11,962	\$36,912	\$24,950	\$1,342	5.68%
Other Cultural Services	\$0	\$11,770	\$11,770	\$0	\$1,200	\$1,200	-\$10,570	-89.80%
<b>Total Tourism, Community and Cultural Services</b>	<b>-\$3,700</b>	<b>\$57,278</b>	<b>\$53,578</b>	<b>-\$11,962</b>	<b>\$53,112</b>	<b>\$41,150</b>	<b>-\$12,428</b>	<b>-23.20%</b>
<b>Total Internal Budgets</b>	<b>-\$286,175</b>	<b>\$828,719</b>	<b>\$542,544</b>	<b>-\$319,062</b>	<b>\$837,897</b>	<b>\$518,835</b>	<b>-\$23,709</b>	<b>-4.37%</b>
Tourism and Promotion		\$32,500	\$32,500		\$32,950	\$32,950	\$450	1.38%
Other Cultural Services		\$57,000	\$57,000		\$59,100	\$59,100	\$2,100	3.68%
Library Board		\$219,673	\$219,673	-\$11,000	\$237,773	\$226,773	\$7,100	3.23%
<b>Total External Budgets</b>	<b>\$0</b>	<b>\$309,173</b>	<b>\$309,173</b>	<b>-\$11,000</b>	<b>\$329,823</b>	<b>\$318,823</b>	<b>\$9,650</b>	<b>3.12%</b>
<b>TTL PARKS AND RECREATION OPERATING</b>	<b>-\$286,175</b>	<b>\$1,137,892</b>	<b>\$851,717</b>	<b>-\$330,062</b>	<b>\$1,167,720</b>	<b>\$837,658</b>	<b>-\$14,059</b>	<b>-1.65%</b>

Highlights of the 2010 budget for the Parks and Recreation operating are as follows:

## Revenue

- The Marina fees will increase in 2010, allowing for an increase in revenue;
- The fee schedule for the arena will remain the same as 2009;
- The fee schedule for soccer and baseball will remain the same as 2009;
- Transfer from the Urban Infrastructure Reserve Fund of \$20,000 to offset part of Community Centre debt repayment. This revenue from the UIRF is equal to the annual estimated interest earned on the fund. The debt repayment is also offset by a \$40,000 transfer from Development Charges, as provided for in the Development Charges Study.

## Expenditures

- Debt repayment of \$100,000 for the Community Centre expansion has been added to the budget, and an increase to the Community Centre loan by \$30,000 to fund the paving of the parking lot area along upper diamond and along the west side of arena;
- New debt will be added to the Community Centre for signage (\$3,000), painting the arena (\$6,500), and a commercial gas stove (\$9,000).
- Debt repayment of \$20,000 for the garage expansion in 2004 will leave a balance owing to the Urban Infrastructure Reserve Fund of \$100,000;
- A new debt for a half-ton truck of \$35,000 with a repayment of \$10,000 will leave a balance owing to the Urban Infrastructure Reserve Fund of \$25,000;
- Staffing – One Director, four full time staff members and part-time students for parks in the summer and the arena in the fall and winter. Minimum wage will increase from \$9.50 to \$10.25 per hour (7.9% increase);
- The new Community Centre opened in early 2009 and employs a part-time custodian;
- A part-time Harbour Master position was created in 2009 to replace a former contract position.

## 2010 Parks and Recreation Operating Budget Highlights

**Tourism** – Brighton is a tourist destination. Events such as Applefest and Apple Route bring thousands of tourists to the Municipality each year. Requests for Grants-in-Aid are summarized, as follows:

Tourism	2007	2008	2009	2010
	Budget	Budget	Budget	Recommended
Apple Route	2,500.00	2,500.00	2,500.00	2,500.00
Applefest	2,500.00	2,500.00	5,000.00	5,000.00
<b>Total Tourism Grants Requested</b>	<b>5,000.00</b>	<b>5,000.00</b>	<b>7,500.00</b>	<b>7,500.00</b>
Chamber Joint Advertising	1,200.00	1,200.00	-	-
Chamber Contract	23,000.00	10,000.00	25,000.00	25,450.00
<b>Total C of C Contract Support</b>	<b>24,200.00</b>	<b>11,200.00</b>	<b>25,000.00</b>	<b>25,450.00</b>
<b>Total External Tourism</b>	<b>29,200.00</b>	<b>16,200.00</b>	<b>32,500.00</b>	<b>32,950.00</b>

**The Brighton and District Chamber of Commerce** supports tourism within the municipality with several initiatives. A three-year agreement signed with The Brighton and District Chamber of Commerce in early 2009, providing for a servicing cost of \$25,000, indexed annually by the CPI rate, estimated to be 1.8%. The total proposed payment to the Brighton and District Chamber of Commerce in 2010 is \$25,450.

**Tourism Promotion** - It is recommended that the Municipality continues to advertise in various publications, such as The Northumberland County Visitors Guide, and continues to sponsor the Spotlight on Brighton feature running bi-monthly to promote our events. The tourism marketing plan will be completed in 2010, and money will be needed for marketing initiatives and materials identified in the plan. There has been a provision of \$15,000 included for these programs.

**Civic Awards** – The third annual Civic Awards banquet will be held in April 2010. The Civic Awards are a great way to acknowledge the achievements of our citizens and also to build community pride. It is recommended that this initiative be continued, as follows:

Civic Awards	2007	2008	2009	2010
	Budget	Budget	Budget	Recommended
Ticket Sale Revenue	-	-	(2,730.00)	(2,800.00)
Expenditures	-	4,000.00	4,000.00	4,000.00
<b>Total Civic Awards</b>	<b>-</b>	<b>4,000.00</b>	<b>1,270.00</b>	<b>1,200.00</b>

## 2010 Parks and Recreation Operating Budget Highlights

**Community Groups** – It is recommended that the Municipality continue to support our community groups and organizations, as they greatly improve the quality of life for our residents. Grants-In-Aid applications were received and analyzed by the Committee of the Whole. The table below summarizes the results of their recommendations:

Community Support	2007	2008	2009	2010
	Budget	Budget	Budget	Recommended
United Way	1,000.00	1,000.00	1,000.00	-
YMCA	14,433.00	14,433.00	20,500.00	20,500.00
YMCA Marketing Support	-	10,000.00	-	-
Quinte Sailability	700.00	700.00	750.00	800.00
SOHO (Proctor House)	10,000.00	10,000.00	10,000.00	10,000.00
Air Force Museum	2,500.00	-	2,500.00	-
Codrington Community Centre	6,000.00	6,000.00	6,000.00	6,000.00
Cod Hall Drop-in Program	-	4,000.00	4,000.00	4,000.00
Pitch-In Canada			550.00	-
Eastern Ontario Retrievers			500.00	-
Brighton Lions Art Show				-
Brighton Fair Share Food Bank				6,000.00
Brighton Arts Council				-
Horticultural Society	700.00	700.00	700.00	700.00
Northumberland Service For Women	-	5,000.00	5,000.00	4,000.00
Cold Creek Silver Stick	150.00	-	-	-
Trail Contingency	-	15,000.00	-	-
Brighton Community Care	4,500.00	4,500.00	4,500.00	5,000.00
Brighton Auxiliary Rescue Unit			1,000.00	1,000.00
Presqu'ile Boardwalk	-	10,000.00	-	-
Canadian Red Cross re: Haiti				1,100.00
Waterfront Regeneration	500.00	500.00	-	-
<b>Total Community Support Request</b>	<b>40,483.00</b>	<b>81,833.00</b>	<b>57,000.00</b>	<b>59,100.00</b>

## 2010 Parks and Recreation Operating Budget Highlights

**Community Events Committee** – The members of this Committee work diligently to provide quality events for the enjoyment of residents and tourists. Canada Day Celebrations, The Santa Claus Parade, and Concerts in the Park will all continue to build community pride and provide free entertainment activities to our residents. It is recommended that Canada Day be expanded into an event not only celebrating Canada, but also showing support for our troops. In addition to the costs below, honorariums for committee members are included in the net budget of \$24,950. A comparison of 2007, 2008, 2009 and the budget request for 2010 is as follows:

Cultures and Events Committee	2007	2008	2009	2010
	Budget	Budget	Budget	Recommended
Canada Day Revenue	(2,000.00)	(1,000.00)	(2,200.00)	(500.00)
Heritage Canada Grant	-	-	(700.00)	(7,500.00)
Canada Day Expenditures	6,500.00	6,500.00	8,375.00	13,345.00
Sound System - One Time Capital				2,500.00
Concerts in the Park Revenue	(3,000.00)	(3,000.00)	(1,000.00)	(2,000.00)
Concerts in the Park Expenditures	4,000.00	3,000.00	5,250.00	5,400.00
Waterfront Festival Revenue	(1,400.00)	(500.00)	-	-
Waterfront Festival Exenditures	6,000.00	6,000.00	-	-
Santa Claus Parade Revenue	(1,600.00)	(800.00)	(500.00)	(500.00)
Santa Claus Parade Expenditures	2,200.00	3,800.00	5,500.00	5,720.00
Winterfest reserves				(662.00)
Winterfest Revenue				(3,300.00)
Winterfest Expenditure	1,000.00	1,000.00	1,000.00	4,962.00
Miscellaneous Expenses	-	-	3,700.00	3,000.00
<b>Total Events Committee</b>	<b>11,700.00</b>	<b>15,000.00</b>	<b>19,425.00</b>	<b>20,465.00</b>

The Brighton Library Board has submitted a draft 2010 budget for Council's consideration. They have requested \$203,600 in funding which represents an increase of \$7,100 or 3.23%. In addition, building expenses of \$23,173 have been allocated to the library to redistribute heating, insurance and maintenance costs.

# 2010 Planning Services Operating Budget Highlights

Planning and Economic Development Summary								
OPERATING BUDGET	2009 Budget			2010 Budget			Change	% Change
	Revenue	Expenditures	Net	Revenue	Expenditures	Net		
Planning & Zoning	-\$54,000	\$169,460	\$115,460	-\$43,450	\$183,297	\$139,847	\$24,387	21.12%
Accessibility Committee		\$3,002	\$3,002		\$5,469	\$5,469	\$2,467	82.16%
Heritage Committee		\$3,002	\$3,002		\$9,114	\$9,114	\$6,112	203.61%
Committee of Adjustment	-\$2,150	\$767	-\$1,383	-\$2,175	\$374	-\$1,801	-\$418	30.24%
Industrial Park	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Building Department	-\$223,125	\$220,625	-\$2,500	-\$210,000	\$210,000	\$0	\$2,500	-100.02%
Bylaw Enforcement	-\$2,700	\$82,116	\$79,416	-\$3,150	\$85,161	\$82,011	\$2,595	3.27%
Animal Control	-\$17,000	\$17,000	\$0	-\$17,000	\$17,000	\$0	\$0	0.00%
Rural Advisory Committee		\$249	\$249		\$249	\$249	\$0	0.06%
<b>Total Planning</b>	<b>-\$298,975</b>	<b>\$496,221</b>	<b>\$197,246</b>	<b>-\$275,775</b>	<b>\$510,665</b>	<b>\$234,890</b>	<b>\$37,644</b>	<b>19.08%</b>
Economic Development		\$76,292	\$76,292		\$81,282	\$81,282	\$4,990	6.54%
<b>Total Internal Budgets</b>	<b>-\$298,975</b>	<b>\$572,513</b>	<b>\$273,538</b>	<b>-\$275,775</b>	<b>\$591,946</b>	<b>\$316,171</b>	<b>\$42,633</b>	<b>15.59%</b>
Tile Drainage Loans	-\$2,325	\$2,325	\$0	-\$1,744	\$1,744	\$0	\$0	0.00%
PRMPA		\$17,458	\$17,458		\$21,123	\$21,123	\$3,665	20.99%
QEDC		\$19,945	\$19,945		\$19,945	\$19,945	\$0	0.00%
DBIA	-\$25,000	\$25,000	\$0	-\$27,500	\$27,500	\$0	\$0	0.00%
Conservation Authority		\$103,408	\$103,408		\$110,322	\$110,322	\$6,914	6.69%
<b>Total External Budgets</b>	<b>-\$27,325</b>	<b>\$168,136</b>	<b>\$140,811</b>	<b>-\$29,244</b>	<b>\$180,634</b>	<b>\$151,390</b>	<b>\$10,579</b>	<b>7.51%</b>
<b>TTL PLANNING OPERATING</b>	<b>-\$326,300</b>	<b>\$740,649</b>	<b>\$414,349</b>	<b>-\$305,019</b>	<b>\$772,581</b>	<b>\$467,562</b>	<b>\$53,213</b>	<b>12.84%</b>

Planning Services are located in the Public Works Building. This department has responsibility for Planning, Building, Bylaw Enforcement and Committee of Adjustment, as well as two Advisory Committees; Heritage and Accessibility. Highlights are as follows:

## Bylaw Department

- Employs a full time Bylaw Enforcement Officer;
- Researches proposed or revised by-laws;
- Enforces the Property Standards Bylaw;
- Investigates dog related issues including off-leash complaints and dog biting incidents;
- Administers and enforces sign bylaws and noise bylaws and false alarms.

## Building Department

- Employs one Chief Building Official and one Building Inspector;
- Issues building permits and conducts inspections;
- Handles approximately 200 building permits per year with values of approximately \$32 million;
- Revenue includes one large commercial development with big box store and stand alone restaurant (\$20,000 in permit revenue for Phase 1). In addition, a new school will start construction (\$15,000 in permit revenue for the new Public School.)

## 2010 Planning Services Operating Budget Highlights

### Planning Services

- Employs two full time staff and deals with consent (severance) applications, rezoning, remove holding requests, Official Plan amendments, minor variance applications, review of building permit applications for zoning compliance and general planning and development inquiries from the public and developers;
- Working on new Official Plan;
- Continued involvement in the Municipality's Growth Management Strategy;
- Due to the increased workload in the Planning Department related to the new Advisory Committees (Accessibility and Heritage) it is necessary to revise the salary allocation of the Planning & Building Assistant to increase the Planning Department allocation while reducing the building department allocation.
- 

### Accessibility Advisory Committee

- Training and mileage for committee members;
- Conference and seminar attendance;
- Advertising and public information to ensure that the community and local businesses are aware and updated on accessibility requirements pursuant to the Ontarians with Disabilities Act.

### Heritage Advisory Committee

- Mileage for site inspection of heritage properties within the municipality;
- Conference and seminar attendance;
- Training with respect to recognition of heritage features on properties
- Training on assisting members of the public on the process of heritage designation;
- Printing and advertising including a brochure on heritage cemeteries within the municipality and a brochure on the Heritage designated properties within the municipality;
- Advertising costs with respect to the designation of heritage properties that have not been previously designated;
- Develop the artwork and preliminary model for a plaque that could be installed on designated heritage properties.

### Economic Development

- Employs the Community Development Officer and the Economic Development Committee and provides funding to the Quinte Economic Development Corporation;
- Manufacturers Breakfasts
- Network Brighton Breakfasts
- Brighton/Presqu'île shuttle bus
- Tri-fold brochure
- 401 and 30 interchange beautification
- Website Development
- Ontario East Economic Development/Creative Economy membership

## 2010 Environmental Services Operating Budget Highlights

Environmental Services								
RATE SUPPORTED OPERATING BUDGET	2009 Budget			2010 Budget			Change	% Change
	Revenue	Expenditures	Net	Revenue	Expenditures	Net		
	Sanitary Sewers	-\$588,400	\$588,400	\$0	-\$370,939	\$370,939		
<b>Total Sewer Operating</b>	<b>-\$588,400</b>	<b>\$588,400</b>	<b>\$0</b>	<b>-\$370,939</b>	<b>\$370,939</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>
Waterworks - Plant	\$0	\$121,486	\$121,486	\$0	\$221,287	\$221,287	\$99,801	82.15%
Waterworks - Distribution	-\$488,050	\$362,317	-\$125,733	-\$728,104	\$499,664	-\$228,439	-\$102,706	81.69%
Water Meters & Bulk Water	-\$16,500	\$20,747	\$4,247	-\$13,000	\$20,153	\$7,153	\$2,906	68.42%
<b>Total Water Operating</b>	<b>-\$504,550</b>	<b>\$504,550</b>	<b>\$0</b>	<b>-\$741,104</b>	<b>\$741,104</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>
<b>TTL USER RATE SUPPORTED OPERATING</b>	<b>-\$1,092,950</b>	<b>\$1,092,950</b>	<b>\$0</b>	<b>-\$1,112,043</b>	<b>\$1,112,043</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>

Environmental Services include both water and wastewater services.

Bill 175, the Sustainable Water & Sewage Systems Act was passed into legislation to ensure clean, safe drinking water for Ontario residents by making it mandatory for municipalities to assess the full costs of providing water and sewage services and to recover the amount of money needed to operate, maintain, and replace the infrastructure through the user fees.

Operating budget highlights for these departments include:

### Wastewater

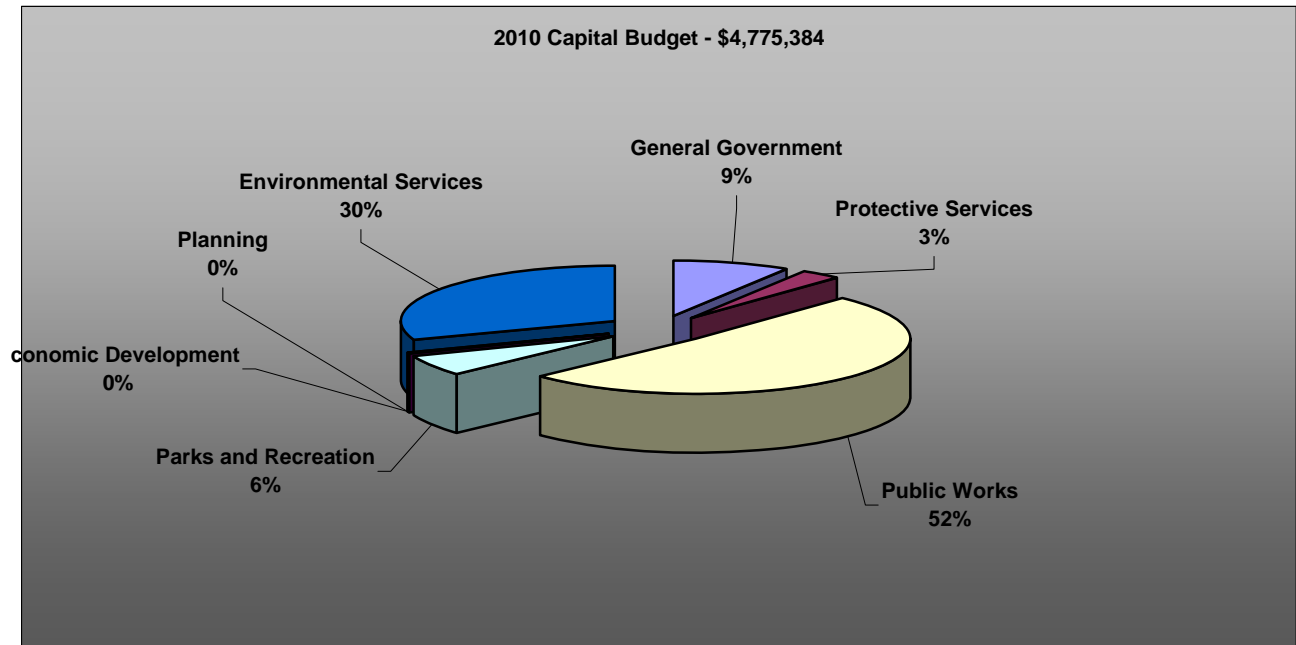
- Employs 1 part time supervisor and 2 part time operators (public works employees are distributed to this department, by usage)
- Operates the wastewater treatment system consisting of over 45 km of sanitary sewer mains, the Harbour St. Pumping Station, and the lagoon and wetland treatment cells.
- Over 1,100 Megalitres of Wastewater are treated annually.
- There are approximately 2,500 households connected to the system;
- Revenue is derived from wastewater billings, adjusted by the total operating surplus.

### Water

- Employs one Water Billing Clerk, one full time Water Supervisor, two full time Water Operators.
- Water Treatment Plant on County Road 26 was constructed in 2005
- Approximately 1,000 Megalitres of Water are treated annually.
- There are approximately 2500 households connected to the system
- Revenue is derived from water billings, adjusted by the total operating surplus.



## 2010 Capital Budget



**\$4,750,284**

# 2010 Capital Budget

TAX SUPPORTED	2009 Budget			2010 Budget			Change	% Change
	Revenue	Expenditures	Net	Revenue	Expenditures	Net		
<b>CAPITAL BUDGET</b>								
General Government Capital	-\$255,000	\$255,000	\$0	-\$409,000	\$429,500	\$20,500	\$20,500	100.00%
Fire Dept Capital	-\$10,000	\$39,510	\$29,510	-\$81,500	\$136,200	\$54,700	\$25,190	85.36%
Planning and Zoning Capital	-\$15,000	\$32,000	\$17,000	-\$19,076	\$19,076	\$0	-\$17,000	-100.00%
Building Department Capital		\$2,500	\$2,500		\$0	\$0	-\$2,500	-100.00%
	-\$15,000	\$34,500	\$19,500	-\$19,076	\$19,076	\$0	-\$19,500	-100.00%
Public Wks Grants	-\$307,027		-\$307,027	-\$941,052		-\$941,052	-\$634,025	206.50%
Public Works Capital Admin		\$0	\$0		\$0	\$0	\$0	0.00%
Public Wks Buildings Capital	-\$20,000	\$66,000	\$46,000	-\$150,000	\$270,000	\$120,000	\$74,000	160.87%
Public Wks Equip Capital	\$0	\$255,000	\$255,000	\$0	\$171,700	\$171,700	-\$83,300	-32.67%
Public Wks Roads Projects	-\$708,671	\$1,076,237	\$367,566	-\$585,030	\$1,455,062	\$870,032	\$502,466	136.70%
Public Works Urban Centre	-\$252,806	\$401,120	\$148,314	-\$288,793	\$500,000	\$211,207	\$62,893	42.41%
Storm Sewers Capital	\$0	\$30,000	\$30,000	\$0	\$50,000	\$50,000	\$20,000	66.67%
	-\$1,288,504	\$1,828,357	\$539,853	-\$1,964,875	\$2,446,762	\$481,887	-\$57,966	-10.74%
Harbours Capital			\$0		\$20,000	\$20,000	\$20,000	100.00%
Parks and Recreation Capital	-\$179,000	\$249,500	\$70,500	-\$24,650	\$137,800	\$113,150	\$42,650	60.50%
Codrington Community Centre Capital			\$0		\$5,000	\$5,000	\$5,000	100.00%
	-\$179,000	\$249,500	\$70,500	-\$24,650	\$138,150	\$113,150	\$67,650	95.96%
Community Events Capital			\$0	-\$2,500	\$2,500	\$0	\$0	0.00%
Waterfront Masterplan Capital			\$0	\$0	\$0	\$0	\$0	100.00%
Trails and Boardwalks Capital	-\$175,000	\$175,000	\$0	-\$112,500	\$125,000	\$12,500	\$12,500	100.00%
Economic Development Capital		\$1,000	\$1,000		\$0	\$0	-\$1,000	-100.00%
	-\$175,000	\$176,000	\$1,000	-\$115,000	\$127,500	\$12,500	\$11,500	1150.00%
<b>TOTAL TAX SUPPORTED CAPITAL BUDGET</b>	<b>-\$1,922,504</b>	<b>\$2,582,867</b>	<b>\$660,363</b>	<b>-\$2,614,101</b>	<b>\$3,321,838</b>	<b>\$707,737</b>	<b>\$47,374</b>	<b>7.17%</b>

RATE SUPPORTED CAPITAL	2009 Budget			2010 Budget			Change	% Change
	Revenue	Expenditures	Net	Revenue	Expenditures	Net		
<b>CAPITAL BUDGET</b>								
Sewer Capital	-\$400,000	\$450,000	\$50,000	-\$857,221	\$1,175,000	\$317,779	\$267,779	535.56%
Total Sewer Capital	-\$400,000	\$450,000	\$50,000	-\$857,221	\$1,175,000	\$317,779	\$267,779	535.56%
Waterworks Capital	-\$50,000	\$499,500	\$449,500	\$0	\$278,546	\$278,546	-\$170,954	-38.03%
Total Water Capital	-\$50,000	\$499,500	\$449,500	\$0	\$278,546	\$278,546	-\$170,954	-38.03%
<b>TTL USER RATE SUPPORTED CAPITAL</b>	<b>-\$450,000</b>	<b>\$949,500</b>	<b>\$499,500</b>	<b>-\$857,221</b>	<b>\$1,453,546</b>	<b>\$596,325</b>	<b>\$96,825</b>	<b>19.38%</b>

<b>Total Capital Budget</b>	<b>-\$2,372,504</b>	<b>\$3,532,367</b>	<b>\$1,159,863</b>	<b>-\$3,471,322</b>	<b>\$4,775,384</b>	<b>\$1,304,062</b>	<b>\$144,199</b>	<b>12.43%</b>
-----------------------------	---------------------	--------------------	--------------------	---------------------	--------------------	--------------------	------------------	---------------

## 2010 General Government Capital Budget Highlights

General Government								
CAPITAL BUDGET	2009 Budget			2010 Budget			Change	% Change
	Revenue	Expenditures	Net	Revenue	Expenditures	Net		
General Government Capital	-\$255,000	\$255,000	\$0	-\$409,000	\$429,500	\$20,500	\$20,500	0.00%
<b>TTL GENERAL GOVERNMENT CAPITAL</b>	<b>-\$255,000</b>	<b>\$255,000</b>	<b>\$0</b>	<b>-\$409,000</b>	<b>\$429,500</b>	<b>\$20,500</b>	<b>\$20,500</b>	<b>0.00%</b>

### Capital Funding

- \$100,000 from Capital Funds Reserve to fund Elevator Project;
- \$4,000 from Investing in Ontario Funding for generator;
- \$52,500 from Investing in Ontario Funding and \$52,500 from Southern Ontario Development Program for IT upgrades;
- \$200,000 transferred from reserves for the Financial System not completed in 2009.

### Capital Expenditures

<b>General Government</b>	
Office Walls	20,000
Elevator and basement corridor	100,000
Generator	4,000
<b>Total Municipal Building</b>	<b>124,000</b>
Financial System	200,000
FILING CABINET psb, mt hope	500
Server Project	105,000
<b>Total Administration</b>	<b>305,500</b>

- Office Walls – Construct office walls upstairs to accommodate one staff member and Mount Hope Cemetery Staff/spare office and improve security;
- Elevator – Retrofit of the elevating lift at 35 Alice Street to provide improved accessibility to the Council Chambers, Library, Boy Scouts Room, and Friendly Drop-in Centre. Construct a hallway in the lower level to provide better access and security. This is a key recommendation from the Brighton Accessibility Advisory Committee;
- Generator – Transfer of a surplus backup generator from the Water Plant to 35 Alice Street to make this facility fully functional as a backup EOC;
- Financial System – This project was not complete in 2009 and a staff report will request the 2009 allocated expenditure be transferred to reserves to fund the project in 2009. The RFP has closed and 2 tenders were received;
- IT upgrades to increase capacity and efficiency

## 2010 Protective Services Capital Budget Highlights

Protective Services								
CAPITAL BUDGET	2009 Budget			2010 Budget				
	Revenue	Expenditures	Net	Revenue	Expenditures	Net	Change	% Change
	Fire Dept Capital	-\$10,000	\$39,510	\$29,510	-\$81,500	\$136,200	\$54,700	\$25,190
<b>TTL PROTECTIVE SERVICES CAPITAL</b>	<b>-\$10,000</b>	<b>\$39,510</b>	<b>\$29,510</b>	<b>-\$81,500</b>	<b>\$136,200</b>	<b>\$54,700</b>	<b>\$25,190</b>	<b>85.36%</b>

### Capital Funding

- \$45,000 from Development Charges to fund Fire Master Plan
- \$15,500 from Development Charges to fund South Hall Renovations
- \$17,500 from Northumberland County to fund South Hall Renovations
- \$3,500 from grant to fund projector and screen

### Capital Expenditures

<b>Fire Department</b>	
Bunker Gear (3)	4,800
Boots, Helmets, Gloves	1,500
Uniforms	1,200
Radio System Upgrade	6,000
Fire Masterplan	50,000
SCBA	12,900
Foam Pro Unit 270	16,000
Office renovations south hall	33,000
telephone system	4,800
Used vehicle/pick up	0
Projector screen	3,500
Radios and Pagers	2,500
<b>Total Fire Department</b>	<b>136,200</b>

- Fire Master Plan - Identified in the development charges study, it will assist to develop a strategic direction for the department.
- Foam Pro Unit – adding this unit to the older pumper at the south hall will make it compatible with the 2 newest pumpers and triple our ability to fire fires with foam. This foam unit will be able to be transferred to its replacement in the future.
- SCBA – As health and safety requirement. Changes occurred to standards on this equipment, some of our older units are not compliant. This amount each year will allow us to replace 3 units per year until all SCBA are current.

## **2010 Protective Services Capital Budget Highlights**

- Office renovations –The proposed renovations will locate the Fire Administrative offices to the training room to create a reception area with a new entrance for the administrative assistant. An office with room for a small meeting table for 3 to 4 people, a records storage area for the Fire Chief will be constructed. An office for the fire officers will also be located in this area. A room for a refrigerator, sink and microwave is also planned. The current administrative offices will be renovated into a private area for the EMS, funded by the County. Access for people with disabilities will be addressed during renovations. These renovations will also include energy saving insulation and fixtures.
  
- Telephone System – the new phone system will provide private voicemail and an addition line in the building. It is currently served by a sign line and answering machine.

## 2010 Public Works Capital Budget Highlights

Public Works								
CAPITAL BUDGET	2009 Budget			2010 Budget			Change	% Change
	Revenue	Expenditures	Net	Revenue	Expenditures	Net		
Public Wks Grants	-\$307,027		-\$307,027	-\$821,052		-\$821,052	-\$514,025	167.42%
Public Works Capital Admin		\$0	\$0		\$0	\$0	\$0	0.00%
Public Wks Buildings Capital	-\$20,000	\$66,000	\$46,000	-\$270,000	\$270,000	\$0	-\$46,000	-100.00%
Public Wks Equip Capital	\$0	\$255,000	\$255,000	\$0	\$171,700	\$171,700	-\$83,300	-32.67%
Public Wks Roads Projects	-\$708,671	\$1,076,237	\$367,566	-\$585,030	\$1,455,062	\$870,032	\$502,466	136.70%
Public Works Urban Centre	-\$252,806	\$401,120	\$148,314	-\$288,793	\$500,000	\$211,207	\$62,893	42.41%
Storm Sewers capital	\$0	\$30,000	\$30,000	\$0	\$50,000	\$50,000	\$20,000	66.67%
<b>TTL PUBLIC WORKS CAPITAL</b>	<b>-\$1,288,504</b>	<b>\$1,828,357</b>	<b>\$539,853</b>	<b>-\$1,964,875</b>	<b>\$2,446,762</b>	<b>\$481,887</b>	<b>-\$57,966</b>	<b>-10.74%</b>

### Capital Funding

- Infrastructure Stimulus Fund Grant - \$505,670 to fund 2/3 of Drewery Street
- Federal Gas Tax - \$315,382 to be received in 2010 and applied to our Capital Roads Projects;
- \$120,000 from Development Charges to fund Building Addition;
- From Reserves – \$40,000 from Heritage Building Reserve for Hilton Hall roof;
- From Reserves - \$110,000 from Capital Reserve to fund renovations to Hilton Hall;
- From Reserves - \$175,000 from Sidewalk Reserve, deferred in 2008, \$6,686 from General Reserve (Investing In Ontario Funding), deferred from 2009, \$97,607 from Sidewalk Reserve deferred from 2009 for the Ontario Street Pedestrian Walkway and \$9,500 from General Reserve (Investing in Ontario Funding);
- From Reserve Fund - \$171,207 from Urban Infrastructure Reserve Fund to fund part of Ontario Street Walkway;
- \$145,800 from Development Charges to fund Crestview and \$9,375 from DC's to fund Hutchinson Road Culvert Design;
- From Reserves - \$32,637 of unspent funding from the 2008 MTO grant. Funds transferred to PW Reserve in 2008;
- From Reserves - \$25,000 for 401 Sign Illumination that was included in the 2009 Capital Budget and was not complete at year end.
- Roads Projects – A few roads projects that are included in the **2009** Capital Budget were not complete at year end. Council has approved that the balance of the tendered projects will be carried over into 2010, the surplus transferred to reserves in 2009 and the projects funded from reserves in 2010. These amounts are as follows:
  - Smith Street - \$50,755
  - Oliphant Street – \$14,155
  - Dufferin Street - \$136,101

## 2010 Public Works Capital Budget Highlights

### Capital Expenditures

<b>Public Works</b>	
Building Addition 80%	120,000
Hilton Hall	150,000
<b>Total PW Building</b>	<b>270,000</b>
Line Painter	9,000
Air Compressor	3,000
Chipper	35,000
Loader Scales	28,000
Mower	10,000
Hoist	10,000
Workstation and Chair	1,200
Bridge Inspection Supplies	500
401 Sign Illumination	25,000
3/4 ton pick up	50,000
<b>Total PW Equipment</b>	<b>171,700</b>
Ontario Street Walkway	460,000
Contract work on various sidewalks	40,000
<b>Total Sidewalks</b>	<b>500,000</b>
Contracted Work	50,000
<b>Total Storm Sewer</b>	<b>50,000</b>
Hutchinson Road Culvert replacement design	25,000
<b>Total Culvert Consulting</b>	<b>25,000</b>
<b>Road Construction Projects</b>	
Road Construction Wages	53,834
Smith Street new section	176,711
Smith Street (complete 2009 project)	50,755
Drewery Street (our portion 376755.33), project started in 2009, \$312376	758,506
Oliphant Street (complete 2009 project)	14,155
Dufferin Street (complete 2009 project)	136,101
Crestview	240,000
<b>Total Road Construction</b>	<b>1,430,062</b>
<b>Total Public Works Capital</b>	<b>2,446,762</b>

## 2010 Public Works Capital Budget Highlights

- Our long term equipment replacement program does not include a large plow truck in 2010 so we are recommending the replacement of A Supervisor's truck and a number of smaller pieces of equipment, including replacing the line painter that is used for parking lines, stop bars, etc., a wood chipper, weigh scales for two loaders, an air compressor and hoist for the shop, and a flail mower for roadside cutting in the rural area. We are also requesting some furniture.
- We are proposing alterations to 67 Sharp Road including a 720 square feet addition plus alterations to approximately 360 square feet, as included in the Development Charges Study. This will provide much needed space for the main reception area as well as separate counters for the main reception and the Building and Planning department. The plan also includes a front office for the Planning Coordinator who provides the first point of contact for planning and building inquiries. The expansion will also address our accessibility commitment to the public and our customers by providing a barrier free entrance, washroom and a ground floor meeting room. The total cost is estimated at \$150,000, with 10% being charged to Wastewater and 10% being charged to Water.
- For Hilton Hall, in addition to the roof repairs we are recommending proceeding with the rest of the restoration work to bring the building back to a fully functional community facility. This would include; window restoration or replacement, barrier free washrooms and entrances, interior restorations, and possibly a new well and septic system. The total cost is projected to be \$150,000.
- The reconstruction of Dufferin Street and Oliphant St. will be completed in 2010. The funds allocated for this project in 2009, estimated to be \$136,101 and \$14,155 respectively, will be carried forward to 2010;
- Drewery Street construction started in 2009, charging \$371,760 to capital. The remainder of the project will be completed in 2010, \$758,506. This project is 2/3 funded from the provincial and federal governments;
- Our own public works crew will continue with the reconstruction of Smith Street with 2009 allocations of \$50,655 being carried forward to 2010 and including an additional amount of \$176,711;
- Road construction wages of \$53,834 will be distributed among the roads projects;
- The Ontario Street Walkway will also be re-tendered in 2010, \$460,000;
- Crestview Drive - Resurface, curb, gutter, sidewalk and storm sewer drainage, \$240,000;
- Hutchinson Road culvert replacement design, \$25,000;
- Sidewalk reconstruction – accessibility issues \$40,000;
- Stormwater capital improvements, \$50,000.

## 2010 Parks and Recreation Capital Budget Highlights

Parks and Recreation/Cultural Services								
CAPITAL BUDGET	2009 Budget			2010 Budget			Change	% Change
	Revenue	Expenditures	Net	Revenue	Expenditures	Net		
Parks and Recreation Capital	-\$179,000	\$249,500	\$70,500	-\$24,650	\$137,800	\$113,150	\$42,650	60.50%
Harbours Capital					\$20,000	\$20,000	\$20,000	100.00%
<b>Total Parks, Recreation and Harbours Capital</b>	<b>-\$179,000</b>	<b>\$249,500</b>	<b>\$70,500</b>	<b>-\$24,650</b>	<b>\$157,800</b>	<b>\$133,150</b>	<b>\$62,650</b>	<b>88.87%</b>
Community Events Capital				-\$2,500	\$2,500	\$0	\$0	0.00%
Codrington Community Centre Capital					\$5,000	\$5,000	\$5,000	100.00%
Waterfront Masterplan Capital				\$0	\$0	\$0	\$0	100.00%
Trails and Boardwalks Capital	-\$175,000	\$175,000	\$0	-\$112,500	\$125,000	\$12,500	\$12,500	100.00%
	-\$175,000	\$175,000	\$0	-\$115,000	\$132,500	\$17,500	\$17,500	100.00%
<b>TTL PARKS AND RECREATION CAPITAL</b>	<b>-\$354,000</b>	<b>\$424,500</b>	<b>\$70,500</b>	<b>-\$139,650</b>	<b>\$290,300</b>	<b>\$150,650</b>	<b>\$80,150</b>	<b>113.69%</b>

### Capital Funding

#### Parks and Recreation

- \$4,000 from Development Charges for Finishing Mower – 3 point hitch
- \$550 from Development Charges for Water Pump
- \$14,000 from Parkland Reserve for Tennis Court Repair, Eco Steamer Trailer and Soccer Field Bleachers;
- \$4,500 from reserves for the Arena Lighting Retrofit that was included in the **2009** Capital Budget was not complete at year end;
- \$1,600 from a grant for the Arena Lighting Retrofit.

#### Parks, Trails and Greenspace

- From Reserves – \$100,000 from the 2008 *Investing in Ontario* grant to fund part of the Parks, Trails and Green Space Master Plan.
- From CFDC Grant - \$12,500 to fund part of the Parks, Trails, and Greenspace Plan.

#### Community Support

- \$2,500 grant for sound system for community events

## 2010 Parks and Recreation Capital Budget Highlights

### Capital Expenditures

<b>Parks and Recreation</b>	
<b>Arena</b>	
Lighting Retrofit	30,000
Insulated Garage Door	2,000
Structural Integrity Test	1,250
<b>Total Arena</b>	<b>33,250</b>
<b>Parks</b>	
3/4 ton pick up truck 2008 or newer	35,000
Finishing Mower, 3 pt. hitch	4,000
Tennis Court Crack Repair	5,000
Memorial Park Gazebo	1,250
Water Pump - flowers	550
Eco Steamer Trailer	3,000
Steel Bleachers for Small Soccer Fields	6,000
Large Soccer Field Players Benches	1,250
<b>Total Parks</b>	<b>56,050</b>
<b>Community Events</b>	
Sound System	2,500
<b>Total Community Events</b>	<b>2,500</b>
<b>Community Centre</b>	
Parking Lot Paving King Edward Park	30,000
Exterior Painting of Arena Exterior	6,500
Signage for Wall of New Entrances	3,000
Commercial Gas Stove/Installation	9,000
<b>Total Community Centre</b>	<b>48,500</b>
<b>Codrington Community Centre</b>	
Generator	5,000
<b>Total Codrington Community Centre</b>	<b>5,000</b>
<b>Waterfront Development</b>	
Development	0
<b>Total Waterfront Plan</b>	<b>0</b>
<b>Harbours</b>	
Docks	20,000
<b>Total Harbours</b>	<b>20,000</b>
<b>Trails and Boardwalks</b>	
Parks, Trails and Greenspace Masterplan	100,000
Trail Addition	25,000
<b>Total Trails and Boardwalks</b>	<b>125,000</b>
<b>Total Parks and Recreation</b>	<b>290,300</b>

## **2010 Parks and Recreation Capital Budget Highlights**

- Replace 34 year old ice surface fixtures with new energy efficient type fixture, bulbs and ballasts;
- Replace wood non-insulated door with insulated door to save energy;
- Pain exterior yellow siding with latex paint to match new addition;
- Signage on front entrances to better enhance the Community Centre and arena;
- Structural integrity test on arena;
- Paving of area along upper diamond and along the west side of arena;
- ¾ ton used truck to replace 1995 Chevrolet;
- Finishing mower to go onto New Holland tractor;
- Repair crack along the middle of the tennis court;
- Flower garden and electrical box repairs at Memorial Park;
- Replace water pump for flowers;
- Trailer for Aquacide Sprayer to save time and wear and tear;
- 3 aluminum bleachers for soccer fields, replacing wooden bleachers at King Edward Park
- Players' benches for large soccer field at King Edward Park;
- Expand docks (2 sections, 60 feet) and electrical to docks at Bay Street Marina;
- RFP's have been received for the Parks, Trails and Greenspace Masterplan and work will commence in early 2010. This project has been carried over from 2009 and will be funded by these reserves;
- Trail work that may be recommended as part of the new masterplan.

## 2010 Planning Services Capital Budget Highlights

Planning and Economic Development								
CAPITAL BUDGET	2009 Budget			2010 Budget			Change	% Change
	Revenue	Expenditures	Net	Revenue	Expenditures	Net		
Planning and Zoning Capital	-\$15,000	\$32,000	\$17,000	-\$19,076	\$19,076	\$0	-\$17,000	-100.00%
Building Department Capital		\$2,500	\$2,500		\$0	\$0	-\$2,500	-100.00%
Economic Development Capital		\$1,000	\$1,000		\$0	\$0	-\$1,000	-100.00%
<b>TTL PLANNING CAPITAL</b>	<b>-\$15,000</b>	<b>\$35,500</b>	<b>\$20,500</b>	<b>-\$19,076</b>	<b>\$19,076</b>	<b>\$0</b>	<b>-\$20,500</b>	<b>-100.00%</b>

### Capital Funding

- From Reserves - \$19,076 from General Reserves for the Official Plan for the portion of the project that is not complete at the end of 2009.

### Capital Expenditures

<b>Planning and Development</b>	
Official Plan	19,076
<b>Total Planning Services</b>	<b>19,076</b>

- Complete Official Plan

## 2010 Environmental Services Capital Budget Highlights

Environmental Services								
RATE SUPPORTED CAPITAL BUDGET	2009 Budget			2010 Budget			Change	% Change
	Revenue	Expenditures	Net	Revenue	Expenditures	Net		
Sewer Capital	-\$450,000	\$450,000	\$0	-\$1,175,000	\$1,175,000	\$0	\$0	0.00%
<b>Total Sewer Capital</b>	<b>-\$450,000</b>	<b>\$450,000</b>	<b>\$0</b>	<b>-\$1,175,000</b>	<b>\$1,175,000</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>
Waterworks Capital	-\$499,500	\$499,500	\$0	-\$278,546	\$278,546	\$0	\$0	0.00%
<b>Total Water Capital</b>	<b>-\$499,500</b>	<b>\$499,500</b>	<b>\$0</b>	<b>-\$278,546</b>	<b>\$278,546</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>
<b>TTL USER RATE SUPPORTED CAPITAL</b>	<b>-\$949,500</b>	<b>\$949,500</b>	<b>\$0</b>	<b>-\$1,453,546</b>	<b>\$1,453,546</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>

### Capital Funding

- \$857,221 from Sewer Reserve Funds for the Biosolids Containment Berm;
- \$96,202 from water unfinanced capital, \$182,344 from water rate support and \$317,779 from wastewater rate support

### Capital Expenditures

#### **Sewer**

Financial Plan	10,000
Biosolids Berm Design	300,000
<b>Wastewater Consulting</b>	<b>310,000</b>
Building Addition 10%	15,000
Biosolids Berm Construction	850,000
<b>Wastewater Equipment</b>	<b>865,000</b>
<b>Water</b>	
Financial Expenses	85,046
<b>Water Plant</b>	<b>85,046</b>
Financial Plan	10,000
Third Party Audit	7,500
<b>Total Water Consulting</b>	<b>17,500</b>
Crestview Lane	140,000
<b>Total Distribution Capital</b>	<b>140,000</b>
Building Addition 10%	15,000
Generator	2,500
Truck Cap	3,500
Leak Detector	6,000
Hydrant Markers	6,000
Gas Detector	3,000
<b>Water Distribution Equipment</b>	<b>36,000</b>
<b>Total Rate Supported Capital</b>	<b>1,453,546</b>

## 2010 Environmental Services Capital Budget Highlights

- Design and construction costs to begin the program and action plan recommended by our consultant and accepted by the MOE, including the preliminary engineering design of the major upgrade work to allow us to be tender ready if another funding opportunity is announced, as well as the design, construction and contract administration for the biosolids containment berm. The engineering design and approval fees are estimated at \$300,000 and the capital construction costs are estimated at \$850,000;
- \$40,000 for sanitary sewer contracted maintenance work which includes sewer main flushing and video inspection.
- \$85,046 for interest payment on the water plant debt
- \$140,000 watermain replacement project proposed on Crestview Avenue and will be coordinated with road reconstruction work.
- There are no major capital expenses anticipated for the water plant but a number of small equipment purchases are requested, including; leak and gas detectors, a new portable generator, a tool and storage cap for the pick-up truck and hydrant markers. The total cost is estimated at \$21,000.
- Under DWQMS we are required to complete a Financial Plan and third party audit, so we have included additional consulting fees of \$17,500 in the Water Distribution section as well as \$10,000 in the Wastewater section.
- \$15,000 for 10% of the Public Works building expansion will be charged to water and \$15,000 for 10% of the expansion will be charged to wastewater



## Financial Indicators

### FINANCIAL INDICATOR REVIEW

(Based on 2008 Financial Information Return)

#### Brighton M (Northumberland Co)

Date Prepared:	July 9.09	Tier:	Lower Tier
MSO Office:	Eastern Ontario	MAH Code:	61407
Prepared By:	Penny Sharman	MUNID:	14005
		Rev Code:	1408

### FINANCIAL INDICATORS

Indicator	Thresholds	Actuals	South - LT - Counties - Rural		Risk Level	
			Median	Average		
<i>Combination Indicator</i> Total Debt Burden per Household	Low - <\$400	2006	\$ 29	\$ 261	\$ 639	Low
	Mod - \$400 - \$1000	2007	\$ 13	\$ 323	\$ 639	
	High - >\$1000	2008	\$ 2	\$ 232	\$ 597	
Own Purpose Debt Charges as a % of Municipal Operating Expenditures	Low - <5%	2006	1.1%	2.4%	3.5%	
	Mod - 5% - 10%	2007	1.2%	2.7%	3.7%	
	High - >10%	2008	0.6%	2.3%	3.2%	
Temporary Loans for <u>Current</u> Purposes as a % of Municipal Operating Expenditures	Low - <15%	2006	0.0%	0.0%	1.3%	
	Mod - 15% - 20%	2007	0.0%	0.0%	1.4%	
	High - >20%	2008	0.0%	0.0%	0.3%	
Total Reserves and Discretionary Reserve Funds per Household	Low amounts are considered to be high risk and should be explored further.	2006	\$ 1,072	\$ 892	\$ 1,107	Low
		2007	\$ 1,106	\$ 982	\$ 1,187	
		2008	\$ 1,524	\$ 1,276	\$ 1,305	
Net Contributions to Reserves and Discretionary Reserve Funds as a % of Total Operating and Capital Expenditures	A decrease (negative %) should be monitored.	2006	2.7%	1.6%	2.2%	Low
		2007	1.6%	3.3%	3.8%	
		2008	15.7%	4.3%	5.9%	
Total Taxes Receivable as a % of Total Taxes Levied (LT/ST only)	Low - <10%	2006	15.3%	9.8%	11.0%	Low
	Mod - 10% - 15%	2007	14.1%	9.8%	10.8%	
	High - >15%	2008	13.5%	10.5%	10.9%	
Surplus / Deficit as a % of Own Purpose Taxation	<i>DEFICITS ONLY</i> ; Low: + values to (-5%) Mod: (-5%) to (-10%) High: Below (-10%)	2006	0.4%	1.3%	4.8%	Low
		2007	9.0%	1.5%	2.9%	
		2008	5.5%	0.0%	2.0%	
Total Cash and Temporary Investments as a % of Municipal Operating Revenues	Low: > 10%	2006	19.8%	35.5%	40.3%	Low
	Mod: 5% to 10%	2007	39.2%	41.5%	46.1%	
	High: Below 5%	2008	73.4%	48.8%	52.7%	
Net Working Capital as a % of Total Municipal Operating Expenditures	Low: > 10%	2006	43.6%	53.3%	61.2%	Low
	Mod: 10% to (-10%)	2007	56.6%	63.4%	64.9%	
	High: Below (-10%)	2008	70.4%	67.3%	73.1%	
Cumulative Annual Growth Rate	Negative trends to be analyzed. No risk level assigned.	2006	5.5%	0.49%	0.41%	
		2007	4.8%	0.35%	0.51%	
		2008	-0.5%	-1.38%	-0.67%	



*Debt*

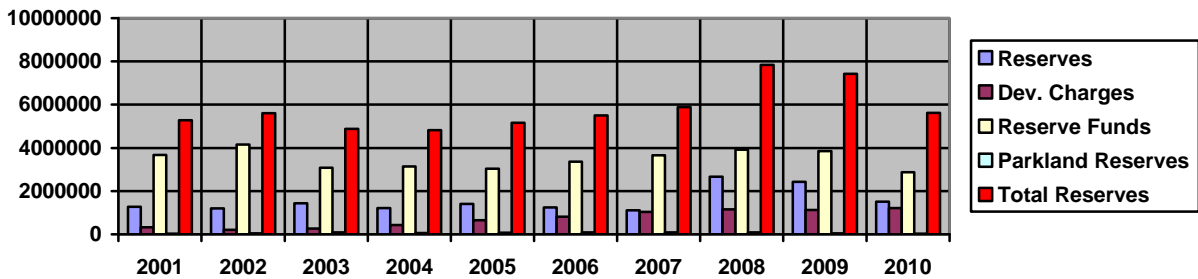
*Management*

## Reserves and Reserve Funds

Reserves and Reserve Funds are established to fund future operating and capital expenditures, long term liabilities, special projects, working capital requirements and to stabilize taxation and other rates.

### Reserve Analysis 2001 – 2008

2001	5,283,784
2002	5,610,064
2003	4,879,509
2004	4,825,128
2005	5,163,193
2006	5,504,281
2007	5,883,927
2008	7,834,402
2009	7,432,823
2010	5,626,870



**Municipality of Brighton  
2010 Estimated Activity  
Reserves**

Reserve	Account Number	Estimate December 31, 2009	Transfers In	Interest Earned	Transfers Out	Estimate December 31, 2010
General	G-L50-L52-9805	(526,743.50)	(2,500.00)		357,686.00	(171,557.50)
Water	G-L50-L52-9808	(110,396.15)	(160,000.00)		-	(270,396.15)
Election	G-L50-L52-9809	(5,000.00)			5,000.00	-
Winterfest Reserve	G-L50-L52-9810	(1,851.72)			662.00	(1,189.72)
Community Events	G-L50-L52-9811	(2,098.00)				(2,098.00)
Capital Funds	G-L50-L52-9815	(386,624.63)			210,000.00	(176,624.63)
Employee Bonus	G-L50-L52-9821	(2,146.00)				(2,146.00)
Policing Reserve	G-L50-L52-9822	(47,948.00)	-			(47,948.00)
Doubtful Accounts	G-L50-L52-9831	(66,630.19)				(66,630.19)
Insurance Deductibles	G-L50-L52-9832	(7,499.96)				(7,499.96)
Administration	G-L50-L52-9833	(117,103.12)			19,076.00	(98,027.12)
P.W. Equipment	G-L50-L52-9834	(261,767.02)	(50,000.00)		258,548.93	(53,218.09)
Capital Initiative	G-L50-L52-9835	(51,000.00)				(51,000.00)
Industrial	G-L50-L52-9838	(104,756.22)				(104,756.22)
Sidewalks	G-L50-L52-9839	(272,606.91)			272,606.91	-
Building Department	G-L50-L52-9841	-	(1,737.00)			(1,737.00)
Youth Initiative	G-L50-L52-9842	(6,000.00)	-			(6,000.00)
SAG Community Care	G-L50-L52-9843	-				-
160th Anniversary	G-L50-L52-9844	(2,500.00)				(2,500.00)
Heritage Building	G-L50-L52-9845	(40,000.00)			40,000.00	-
Development Charges Study	G-L50-L52-9846	-				-
Contingency Reserve		(198,427.04)				(198,427.04)
Recreation	G-L50-L52-9848	(219,500.00)	(50,000.00)		19,500.00	(250,000.00)
<b>Total</b>		<b>(2,430,598.46)</b>	<b>(264,237.00)</b>		<b>1,183,079.84</b>	<b>(1,511,755.62)</b>

**Municipality of Brighton  
2010 Estimated Activity  
Parkland Reserve Funds**

Parkland Reserves	Account Number	Estimate December 31, 2009	Transfers In	Interest Earned	Transfers Out	Estimate December 31, 2010
Parkland Reserve	GL55L569860	(41,566.17)	(4,000.00)	(415.66)	14,000.00	(31,981.83)
<b>Total</b>		<b>(41,566.17)</b>	<b>(4,000.00)</b>	<b>(415.66)</b>	<b>14,000.00</b>	<b>(31,981.83)</b>

**Municipality of Brighton  
2010 Estimated Activity  
Development Charges**

Development Charges	Account Number	Estimate December 31, 2009	Transfers In	Interest Earned	Transfers Out	Estimate December 31, 2010
Grade Separation	GL55L559849	(122,904.79)	-	(1,229.05)	-	(124,133.84)
General Gov't	GL55L559850	(1,872.47)	(8,398.00)	(18.72)	-	(10,289.19)
Prot Persons/Prop	GL55L559851	-	-	-	-	-
Fire Protection	GL55L559852	(54,739.05)	(47,272.00)	(547.39)	60,500.00	(42,058.44)
Public Works	GL55L559853	(189.03)	(194,780.00)	(1.89)	205,175.00	10,204.08
Sanitary Sewers	GL55L559854	(296,445.26)	(61,505.00)	(2,964.45)	-	(360,914.71)
PUC Water	GL55L559855	(57,216.72)	(89,042.00)	(572.17)	-	(146,830.89)
Parks	GL55L559856	(18,438.99)	(52,962.00)	(184.39)	44,550.00	(27,035.38)
Library	GL55L559857	(13,991.25)	(22,350.00)	(139.91)	11,000.00	(25,481.16)
Sewage Treat Plant	GL55L559858	(368,134.59)	-	(3,681.35)	-	(371,815.94)
Rec - New Arena	GL55L559859	(185,662.55)	-	(1,856.63)	70,000.00	(117,519.18)
<b>Total</b>		<b>(1,119,594.70)</b>	<b>(476,309.00)</b>	<b>(11,195.95)</b>	<b>391,225.00</b>	<b>(1,215,874.65)</b>

**Municipality of Brighton  
2010 Estimated Activity  
Reserve Funds**

Reserve Funds	Account Number	Estimate December 31, 2009	Transfers In	Interest Earned	Transfers Out	Estimate December 31, 2010
PW Equipment	GL60L609834	-	-	-	-	-
Medical Student Fund	GL60L609861	(38,800.00)	(36,200.00)	(500.00)	-	(75,500.00)
Urban Infrastructure	GL60L609862	(1,855,647.26)	-	(18,556.47)	191,207.00	(1,682,996.73)
Firefighters' Own	GL60L609863	(10,201.79)	-	(102.02)	-	(10,303.81)
Heart Start	GL60L609864	(6,853.83)	-	(68.54)	-	(6,922.37)
Fire Equipment	GL60L609865	(18,350.86)	-	(183.51)	-	(18,534.37)
Connecting Link	GL60L609866	(69,033.96)	-	(690.34)	-	(69,724.30)
Parking	GL60L609867	(25,201.03)	-	(252.01)	-	(25,453.04)
Recreation	GL60L609868	(43,945.76)	-	(439.46)	-	(44,385.22)
Health and Wellness	GL60L609869	-	-	-	-	-
Sanitary Sewer	GL60L619870	(1,772,929.57)	-	(17,729.30)	857,221.00	(933,437.87)
Water	GL60L619871	-	-	-	-	-
<b>Total</b>		<b>(3,840,964.06)</b>	<b>(36,200.00)</b>	<b>(38,521.64)</b>	<b>1,048,428.00</b>	<b>(2,867,257.70)</b>

**Total Reserves (7,432,723.39) (780,746.00) (50,133.25) 2,636,732.84 (5,626,869.80)**

## Internal Debt

The Municipality of Brighton has been very fortunate to have sufficient bank balances to internally finance Capital Expenditures from our Urban Infrastructure Reserve Fund. It is recommended that we borrow from the Urban Infrastructure again this year in order to avoid depleting reserves in a year when financial restraint is essential. Each year, the debt repayment for these expenditures will be included in the Departmental Operating Budget. The schedule below details the past internal debt, the new amounts borrowed and repayments.

Municipality of Brighton  
Internal Loan Amortization Schedule

	Public Works Garage	Parks Garage	Municipal Bldg Renovations	Firetruck	Parks Truck	Public Works Trucks/chipper	Drewery Street	Community Centre	Docks	Total
	2004	2005	2005	2005	2010	2010	2010			
2004: Borrowed	\$ 200,000.00									\$ 200,000.00
Repayment	\$ (20,000.00)									\$ (20,000.00)
Balance	\$ 180,000.00									\$ 180,000.00
2005: Borrowed		\$ 220,000.00	\$ 140,000.00	\$ 70,000.00						\$ 430,000.00
Repayment	\$ (20,000.00)	\$ (20,000.00)	\$ -	\$ -						\$ (40,000.00)
Balance	\$ 160,000.00	\$ 200,000.00	\$ 140,000.00	\$ 70,000.00						\$ 570,000.00
2006: Borrowed										\$ -
Repayment	\$ (20,000.00)	\$ (20,000.00)	\$ (15,000.00)	\$ (15,000.00)						\$ (70,000.00)
Balance	\$ 140,000.00	\$ 180,000.00	\$ 125,000.00	\$ 55,000.00						\$ 500,000.00
2007: Repayment	\$ (20,000.00)	\$ (20,000.00)	\$ (15,000.00)	\$ (15,000.00)						\$ (70,000.00)
Balance	\$ 120,000.00	\$ 160,000.00	\$ 110,000.00	\$ 40,000.00						\$ 430,000.00
2008: Repayment	\$ (20,000.00)	\$ (20,000.00)	\$ (15,000.00)	\$ (15,000.00)						\$ (70,000.00)
Borrowed								\$ 611,330.02		\$ 611,330.02
Balance	\$ 100,000.00	\$ 140,000.00	\$ 95,000.00	\$ 25,000.00				\$ 611,330.02		\$ 971,330.02
2009: Repayment	\$ (20,000.00)	\$ (20,000.00)	\$ (15,000.00)	\$ (15,000.00)				\$ (100,000.00)		\$ (170,000.00)
Borrowed							\$ 133,537.35	\$ 701,138.44		\$ 834,675.79
Balance	\$ 80,000.00	\$ 120,000.00	\$ 80,000.00	\$ 10,000.00			\$ 133,537.35	\$ 1,212,468.46		\$ 1,636,005.81
2010: Repayment	\$ (20,000.00)	\$ (20,000.00)	\$ (15,000.00)	\$ (10,000.00)	\$ (10,000.00)	\$ (25,000.00)	\$ (123,919.62)	\$ (100,000.00)		\$ (323,919.62)
Borrowed	\$ 20,000.00				\$ 35,000.00	\$ 85,000.00	\$ -	\$ 48,500.00	\$ 20,000.00	\$ 208,500.00
Balance	\$ 80,000.00	\$ 100,000.00	\$ 65,000.00	\$ -	\$ 25,000.00	\$ 60,000.00	\$ 9,617.73	\$ 1,160,968.46	\$ 20,000.00	\$ 1,520,586.19
2011: Repayment	\$ (20,000.00)	\$ (20,000.00)	\$ (15,000.00)		\$ (10,000.00)	\$ (25,000.00)	\$ -	\$ (100,000.00)	\$ (4,000.00)	\$ (194,000.00)
Balance	\$ 60,000.00	\$ 80,000.00	\$ 50,000.00	\$ -	\$ 15,000.00	\$ 35,000.00	\$ 9,617.73	\$ 1,060,968.46	\$ 16,000.00	\$ 1,326,586.19
2012: Repayment	\$ (20,000.00)	\$ (20,000.00)	\$ (15,000.00)		\$ (10,000.00)	\$ (25,000.00)		\$ (100,000.00)	\$ (4,000.00)	\$ (194,000.00)
Balance	\$ 40,000.00	\$ 60,000.00	\$ 35,000.00	\$ -	\$ 5,000.00	\$ 10,000.00		\$ 960,968.46	\$ 12,000.00	\$ 1,122,968.46
2013: Repayment	\$ (20,000.00)	\$ (20,000.00)	\$ (15,000.00)		\$ (5,000.00)	\$ (10,000.00)		\$ (100,000.00)	\$ (4,000.00)	\$ (174,000.00)
Balance	\$ 20,000.00	\$ 40,000.00	\$ 20,000.00	\$ -	\$ -	\$ -		\$ 860,968.46	\$ 8,000.00	\$ 948,968.46
2014: Repayment	\$ (20,000.00)	\$ (20,000.00)	\$ (15,000.00)					\$ (100,000.00)	\$ (4,000.00)	\$ (155,000.00)
Balance	\$ -	\$ 20,000.00	\$ 5,000.00	\$ -				\$ 760,968.46	\$ 4,000.00	\$ 789,968.46
2015: Repayment		\$ (20,000.00)	\$ (5,000.00)					\$ (100,000.00)	\$ (4,000.00)	\$ (125,000.00)
Balance		\$ -	\$ -	\$ -				\$ 660,968.46	\$ -	\$ 660,968.46
2016: Repayment								\$ (100,000.00)		\$ (100,000.00)
Balance								\$ 560,968.46		\$ 560,968.46
2017: Repayment								\$ (100,000.00)		\$ (100,000.00)
Balance								\$ 460,968.46		\$ 460,968.46
2018: Repayment								\$ (100,000.00)		\$ (100,000.00)
Balance								\$ 360,968.46		\$ 360,968.46
2019: Repayment								\$ (100,000.00)		\$ (100,000.00)
Balance								\$ 260,968.46		\$ 260,968.46
2020: Repayment								\$ (100,000.00)		\$ (100,000.00)
Balance								\$ 160,968.46		\$ 160,968.46
2021: Repayment								\$ (100,000.00)		\$ (100,000.00)
Balance								\$ 60,968.46		\$ 60,968.46
2022: Repayment								(60,968.46)		\$ (60,968.46)
Balance								\$ -		\$ -

The Municipality has three additional loans to our external agencies. The first two loans were borrowed from the Urban Infrastructure Reserve Fund. The Curling Club has a loan balance of \$33,604.74 and will continue to make semi-annual payments until May 2018. Interest from these payments is deposited into the Urban Infrastructure Reserve Fund. The Mount Hope Cemetery Board has a columbarium loan balance of \$50,017.66 with a repayment of \$2,000 planned for 2010. The final loan was borrowed from the General Reserve and was loaned to the Brighton DBIA in 2008. The DBIA will make the second payment against this loan in 2010, leaving a balance of \$5,000 owing.

In addition, the Municipality has been carrying an internal debt for the Water Plant upgrade. It is estimated that, at the end of 2010, this debt will be \$2,200,000. Interest is being charged to the water department and revenue is being recorded in the General Government department. A capital expenditure for a water and wastewater financial plan is included in this budget. Recommendations coming from this plan will address this debt.

### **External Debt**

The Municipality of Brighton has no external debt.

## Municipal Debt Limit Calculation

Each year, the MMAH determines the Municipality's Annual Debt Repayment Limit under Ontario Regulation 799/94, based on the previous year's Financial Information Return (FIR).

### Municipal Debt Limit Calculation:

The determination of the Annual Repayment Limit for the Municipality of Brighton as of January 1, 2009 and is based on the 2007 Financial Information Return as prepared by the Auditor. The stated rate of interest and term is utilized for illustration purposes only by the province. The actual rate of interest will fluctuate depending on the markets.

2007 Net Revenue Fund Revenues	\$7,204,667.
25% of Net Revenue Fund Revenues	\$1,801,167.
Less 2007 Net Debt Charges	\$99,729.
<b>Annual Additional Debt Repayment Limit</b>	<b>\$1,701,438.</b>

If the municipality were to borrow at 7.0% or 9.0% annually, the additional annual repayment limit shown above would allow it to undertake the long term borrowing, over and above our current borrowing, as follows:

<b>7.0% Interest Rate:</b>	
20 years	\$18,025,056.
15 years	\$15,496,549.
10 years	\$11,950,187.
5 years	\$ 6,976,231.
<b>9.0% Interest Rate:</b>	
20 years	\$15,531,652.
15 years	\$13,714,760.
10 years	\$10,919,245.
5 years	\$ 6,617,999.

The above reflects the maximum amount of new debentures that may be issued according to provincial guidelines.