



**THE  
CORPORATION OF  
THE MUNICIPALITY OF BRIGHTON**

**2012  
Budget  
Analysis**

**2<sup>nd</sup> Draft  
January 12, 2012**

# Table of Contents

## Contents

Executive Summary.....	3
Budget Summary.....	5
Summary of Changes and Recommendations .....	7
What’s Driving the Increase .....	9
Tax Increase Impact .....	10
Capital Summary/Proposed Funding .....	11
Reserves .....	12
Internal Debt .....	14
External Debt .....	15

## 2012 Municipal Budget – 2<sup>nd</sup> Draft

### Executive Summary

January 12, 2012

The first draft of the 2012 Municipality of Brighton budget was reviewed by Council on December 7, 2011. This draft represented a tax levy of \$5,794,224 with a tax increase of 8.77%. After a thorough review by Council and staff, there were a number of adjustments made to the budget as follows:

#### Changes to the First Draft Budget Council Direction and Directors' Changes

	Change	Tax Revenue	Tax Increase
2012 1st draft tax revenue		\$5,794,224.00	8.77%
Policing Increase to add Forensic	\$36,351.00	\$5,830,575.00	9.46%
Insurance Savings	-\$28,032.00	\$5,802,543.00	8.93%
Grant from Heritage Canada increase	-\$2,500.00	\$5,800,043.00	8.88%
YMCA Marketing - to maintain 2011 level	-\$10,000.00	\$5,790,043.00	8.70%
Quinte Sailability - to maintain 2011 level	-\$100.00	\$5,789,943.00	8.69%
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BARU - to maintain 2011 level	-\$1,000.00	\$5,779,443.00	8.50%
Community Policing - to maintain 2011 level	-\$2,820.00	\$5,776,623.00	8.44%
Applefest- to maintain 2011 level	-\$3,500.00	\$5,773,123.00	8.38%

Staff has completed a complete review of the first draft and are making the following recommendations:

	Change	Tax Revenue	Tax Increase
Brighton Legion Highlanders - grant equal to 2011	\$1,250.00	\$5,774,373.00	8.40%
Change in Payroll Taxes - increase in WSIB & EI	\$8,798.00	\$5,783,171.00	8.57%
Emergency Planning honorariums recalculated	-\$1,200.00	\$5,781,971.00	8.54%
BEDC honorariums recalculated	-\$600.00	\$5,781,371.00	8.53%
Adjust Building Dept Surplus re payroll tax changes	-\$306.00	\$5,781,065.00	8.53%
Reduce legal for OMB hearing	-\$5,000.00	\$5,776,065.00	8.43%
Storm Oil & Grit separators-borrow to be repaid over 5 yrs	-\$200,000.00	\$5,576,065.00	4.68%
GPS-water/ww portion adjusted	-\$10,000.00	\$5,566,065.00	4.49%

The most significant change is to fund the \$250,000. for the storm oil and grit separators over a 5 year period, with the first \$50,000. being paid in 2012. This is a large capital expense that cannot be easily absorbed in one year without a significant impact on the tax levy.

The external requests have been adjusted according to Council direction and one additional request has been received from The Brighton Legion Highlanders and is attached to the revised Schedule 'A' at the end of the budget book.

Budgets have been received from Mount Hope Cemetery Board, Library Board, Police Services Board and the DBIA and are reflected in this draft municipal budget. The Ontario Provincial Police have provided us with the contract estimate for 2012 but have not provided us with an estimate for Data Entry. For the purpose of this draft budget, we have increased Data Entry by 5.5% over the 2011 actual. We have not yet received budgets from Quinte Access, and PRMPA, so we have included a 3% increase for each. Based on a resolution passed by Council at the December 19, 2011 Council, the Quinte Economic Development Commission budget has also been increased by 3%.

An updated Schedule 'B' is attached at the end of this package.

Respectfully submitted,

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Linda Widdifield  
Director of Finance

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Gayle J. Frost  
Chief Administrative Officer

Municipality of Brighton - 2012 Budget Summary								
TAX SUPPORTED OPERATING BUDGET	2011 Budget			2012 Budget			Change	% Change
	Revenue	Expenditures	Net	Revenue	Expenditures	Net		
Payments in Lieu of Taxes	-\$649,645		-\$649,645	-\$635,655		-\$635,655	\$13,990	2.15%
OMPF Provincial Grant	-\$1,135,900		-\$1,135,900	-\$1,155,900		-\$1,155,900	-\$20,000	-1.76%
	<b>-\$1,785,545</b>		<b>-\$1,785,545</b>	<b>-\$1,791,555</b>		<b>-\$1,791,555</b>	<b>-\$6,010</b>	<b>0.34%</b>
Supplementary Taxes	-\$105,100		-\$105,100	-\$80,100		-\$80,100	\$25,000	23.79%
General Government Revenue	-\$198,295		-\$198,295	-\$198,665		-\$198,665	-\$370	-0.19%
Interest Income	-\$226,400		-\$226,400	-\$195,000		-\$195,000	\$31,400	13.87%
Council	-\$2,000	\$191,593	\$189,593	-\$2,100	\$182,121	\$180,021	-\$9,573	-5.05%
Admin Office and Building	-\$495,997	\$1,407,497	\$911,500	-\$64,111	\$1,017,046	\$952,935	\$41,435	4.55%
	<b>-\$1,027,792</b>	<b>\$1,599,091</b>	<b>\$571,298</b>	<b>-\$539,976</b>	<b>\$1,199,167</b>	<b>\$659,190</b>	<b>\$87,892</b>	<b>15.38%</b>
Animal Control	-\$16,000	\$16,000	\$0	-\$16,000	\$16,000	\$0	\$0	0.00%
Livestock Claims		\$1,000	\$1,000		\$500	\$500	-\$500	-50.00%
Rural Advisory Committee		\$125	\$125		\$625	\$625	\$500	400.19%
Emergency Planning		\$7,450	\$7,450		\$8,450	\$8,450	\$1,000	13.43%
Health & Safety		\$2,000	\$2,000		\$2,000	\$2,000	\$0	0.00%
	<b>-\$16,000</b>	<b>\$26,574</b>	<b>\$10,574</b>	<b>-\$16,000</b>	<b>\$27,575</b>	<b>\$11,575</b>	<b>\$1,000</b>	<b>9.46%</b>
Fire Dept. Administration	-\$30,220	\$185,443	\$155,223	-\$24,700	\$193,269	\$168,569	\$13,346	8.60%
Fire Fighting Equipment	-\$2,000	\$132,947	\$130,947	\$0	\$81,800	\$81,800	-\$49,147	-37.53%
Fire Prevention		\$2,445	\$2,445		\$2,550	\$2,550	\$105	4.29%
South Fire Division		\$137,445	\$137,445		\$141,075	\$141,075	\$3,630	2.64%
North Fire Division		\$68,469	\$68,469		\$70,743	\$70,743	\$2,274	3.32%
Fire Equipment		\$33,581	\$33,581		\$32,318	\$32,318	-\$1,263	-3.76%
	<b>-\$32,220</b>	<b>\$560,331</b>	<b>\$528,111</b>	<b>-\$24,700</b>	<b>\$521,756</b>	<b>\$497,056</b>	<b>-\$31,055</b>	<b>-5.88%</b>
Planning & Zoning	-\$38,500	\$198,034	\$159,534	-\$34,500	\$228,487	\$193,987	\$34,453	21.60%
Accessibility Committee		\$7,023	\$7,023		\$8,524	\$8,524	\$1,501	21.38%
Heritage Committee		\$10,072	\$10,072		\$11,574	\$11,574	\$1,502	14.91%
Committee of Adjustment	-\$2,400	\$250	-\$2,150	-\$2,400	\$250	-\$2,150	\$0	0.00%
Industrial Park	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Building Department	-\$202,800	\$202,800	\$0	-\$180,800	\$180,800	\$0	\$0	0.00%
Bylaw Enforcement	-\$3,300	\$88,188	\$84,888	-\$3,700	\$95,662	\$91,962	\$7,074	8.33%
	<b>-\$247,000</b>	<b>\$506,367</b>	<b>\$259,367</b>	<b>-\$221,400</b>	<b>\$525,297</b>	<b>\$303,897</b>	<b>\$44,530</b>	<b>17.17%</b>
Public Wks Administration	-\$45,000	\$516,265	\$471,265	-\$39,000	\$606,319	\$567,319	\$96,055	20.38%
Public Wks Buildings	-\$91,389	\$131,703	\$40,314	-\$52,050	\$93,249	\$41,199	\$885	2.20%
Public Wks Eqpmt	\$0	\$315,562	\$315,562	\$0	\$369,300	\$369,300	\$53,737	17.03%
Roadways Maintenance	\$0	\$241,766	\$241,766	\$0	\$213,544	\$213,544	-\$28,223	-11.67%
Bridges and Culverts		\$38,915	\$38,915		\$32,518	\$32,518	-\$6,397	-16.44%
Loose Top Maintenance		\$97,176	\$97,176		\$95,328	\$95,328	-\$1,847	-1.90%
Hard Top Maintenance		\$45,277	\$45,277		\$56,804	\$56,804	\$11,527	25.46%
Winter Control		\$253,630	\$253,630		\$273,591	\$273,591	\$19,961	7.87%
Connecting Link		\$0	\$0		\$0	\$0	\$0	0.00%
Streetlighting		\$135,279	\$135,279		\$135,379	\$135,379	\$100	0.07%
Traffic Lights		\$8,000	\$8,000		\$8,000	\$8,000	\$0	0.00%
Parking Lots		\$1,974	\$1,974		\$1,757	\$1,757	-\$217	-11.00%
Sidewalks		\$10,465	\$10,465		\$11,498	\$11,498	\$1,033	9.87%
Storm Sewers		\$64,013	\$64,013		\$94,224	\$94,224	\$30,212	47.20%
Crossing Guards		\$42,818	\$42,818		\$45,296	\$45,296	\$2,478	5.79%
Waste Tipping		\$10,000	\$10,000		\$10,000	\$10,000	\$0	0.00%
	<b>-\$136,389</b>	<b>\$1,912,843</b>	<b>\$1,776,455</b>	<b>-\$91,050</b>	<b>\$2,046,807</b>	<b>\$1,955,757</b>	<b>\$179,303</b>	<b>10.09%</b>
Harbours	-\$10,000	\$11,450	\$1,450	-\$10,250	\$13,032	\$2,782	\$1,332	91.91%
Parks & Recreation Admin		\$210,389	\$210,389		\$234,617	\$234,617	\$24,228	11.52%
Arena	-\$271,303	\$419,588	\$148,285	-\$194,900	\$281,475	\$86,575	-\$61,711	-41.62%
King Edward Park	-\$9,050	\$10,750	\$1,700	-\$9,050	\$10,250	\$1,200	-\$500	-29.41%
Canteen	\$0	\$2,900	\$2,900	\$0	\$2,830	\$2,830	-\$70	-2.41%
Other Parks	\$0	\$161,741	\$161,741	\$0	\$218,157	\$218,157	\$56,416	34.88%
Codrington Community Centre	-\$4,500	\$5,600	\$1,100	\$0	\$400	\$400	-\$700	-63.64%
Community Centre	-\$79,500	\$126,440	\$46,940	-\$59,000	\$125,335	\$66,335	\$19,395	41.32%
Parks Garage and Equipment		\$35,030	\$35,030		\$33,280	\$33,280	-\$1,750	-5.00%
Waterfront		\$0	\$0		\$3,000	\$3,000	\$3,000	100.00%
	<b>-\$374,353</b>	<b>\$983,888</b>	<b>\$609,535</b>	<b>-\$273,200</b>	<b>\$922,376</b>	<b>\$649,176</b>	<b>\$39,640</b>	<b>6.50%</b>

TAX SUPPORTED OPERATING BUDGET	2011 Budget			2012 Budget			Change	% Change
	Revenue	Expenditures	Net	Revenue	Expenditures	Net		
Economic Development	-\$5,000	\$91,608	\$86,608	\$0	\$81,137	\$81,137	-\$5,471	-6.32%
Tourism and Promotion	-\$18,500	\$27,500	\$9,000	\$0	\$25,000	\$25,000	\$16,000	177.78%
Seniors Committee					\$3,749	\$3,749	\$3,749	100.00%
Recreation - Community Events	-\$7,233	\$32,632	\$25,399	-\$7,000	\$32,799	\$25,799	\$400	1.57%
Other Cultural Services	-\$2,800	\$4,999	\$2,199	-\$2,800	\$7,624	\$4,824	\$2,625	119.38%
	-\$33,533	\$156,739	\$123,206	-\$9,800	\$150,309	\$140,509	\$17,303	14.04%
Health Services Donations	-\$16,420	\$77,366	\$60,946	\$0	\$60,696	\$60,696	-\$250	-0.41%
	-\$16,420	\$77,366	\$60,946	\$0	\$60,696	\$60,696	-\$250	-0.41%
<b>Total Internal Budgets</b>	<b>-\$3,669,251</b>	<b>\$5,823,199</b>	<b>\$2,153,948</b>	<b>-\$2,967,681</b>	<b>\$5,453,982</b>	<b>\$2,486,301</b>	<b>\$332,353</b>	<b>15.43%</b>
Police Service Board		\$13,222	\$13,222		\$13,263	\$13,263	\$41	0.31%
Policing Contract		\$1,820,238	\$1,820,238		\$1,861,368	\$1,861,368	\$41,130	2.26%
Police Services	-\$61,500	\$16,600	-\$44,900	-\$61,500	\$16,600	-\$44,900	\$0	0.00%
<b>Total Policing Budget</b>	<b>-\$61,500</b>	<b>\$1,850,060</b>	<b>\$1,788,560</b>	<b>-\$61,500</b>	<b>\$1,891,231</b>	<b>\$1,829,731</b>	<b>\$41,171</b>	<b>2.30%</b>
DBIA	-\$27,500	\$27,500	\$0	-\$30,000	\$30,000	\$0	\$0	0.00%
Tile Drainage Loans	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
QEDC		\$20,344	\$20,344		\$20,832	\$20,832	\$488	2.40%
PRMPA		\$21,545	\$21,545		\$22,596	\$22,596	\$1,051	4.88%
Tourism and Promotion		\$30,960	\$30,960		\$35,000	\$35,000	\$4,040	13.05%
Other Cultural Services		\$54,350	\$54,350		\$54,350	\$54,350	\$0	0.00%
Conservation Authority		\$113,856	\$113,856		\$119,734	\$119,734	\$5,878	5.16%
Transportation Services (Quinte Access)		\$16,127	\$16,127		\$16,592	\$16,592	\$465	2.89%
Library Services	-\$12,000	\$261,650	\$249,650	-\$12,000	\$287,561	\$275,561	\$25,911	10.38%
Mount Hope Cemetery	\$0	\$32,748	\$32,748	\$0	\$37,587	\$37,587	\$4,839	14.78%
<b>Other External Budgets</b>	<b>-\$39,500</b>	<b>\$579,080</b>	<b>\$539,580</b>	<b>-\$42,000</b>	<b>\$624,252</b>	<b>\$582,252</b>	<b>\$42,672</b>	<b>7.91%</b>
<b>Total External Budgets</b>	<b>-\$101,000</b>	<b>\$2,429,140</b>	<b>\$2,328,140</b>	<b>-\$103,500</b>	<b>\$2,515,483</b>	<b>\$2,411,983</b>	<b>\$83,843</b>	<b>3.60%</b>
<b>TTL TAX RATE SUPPORTED OPERATING</b>	<b>-\$3,770,251</b>	<b>\$8,252,339</b>	<b>\$4,482,088</b>	<b>-\$3,071,181</b>	<b>\$7,969,465</b>	<b>\$4,898,284</b>	<b>\$416,196</b>	<b>9.29%</b>

TAX SUPPORTED CAPITAL BUDGET	2011 Budget			2012 Budget			Change	% Change
	Revenue	Expenditures	Net	Revenue	Expenditures	Net		
General Government Capital	-\$258,695	\$261,695	\$3,000	\$0	\$3,000	\$3,000	\$0	0.00%
Fire Dept Capital	-\$325,000	\$375,600	\$50,600	-\$449,500	\$500,500	\$51,000	\$400	0.79%
Planning and Zoning Capital	\$0	\$13,000	\$13,000	-\$10,000	\$11,500	\$1,500	-\$11,500	-88.46%
By-Law Department Capital					\$1,000	\$1,000	\$1,000	100.00%
Building Department Capital	-\$3,000	\$3,000	\$0	\$0	\$0	\$0	\$0	0.00%
	-\$3,000	\$16,000	\$13,000	-\$10,000	\$12,500	\$2,500	-\$10,500	-80.77%
Public Wks Grants	-\$369,097		-\$369,097	-\$315,382		-\$315,382	\$53,715	-14.55%
Public Works Capital Admin		\$0	\$0		\$8,600	\$8,600	\$8,600	100.00%
Public Wks Buildings Capital	-\$718,020	\$758,531	\$40,511	\$0	\$0	\$0	-\$40,511	-100.00%
Public Wks Equip Capital	-\$260,000	\$279,000	\$19,000	-\$250,000	\$330,000	\$80,000	\$61,000	321.05%
Public Wks Roads Projects	-\$545,136	\$1,244,331	\$699,196	-\$68,500	\$635,632	\$567,132	-\$132,063	-18.89%
Public Works Urban Centre	-\$100,700	\$150,700	\$50,000	\$0	\$50,000	\$50,000	\$0	0.00%
Public Works Road Needs				\$0	\$30,000	\$30,000	\$30,000	100.00%
Storm Sewers Capital	\$0	\$50,000	\$50,000	\$0	\$50,000	\$50,000	\$0	0.00%
	-\$1,992,953	\$2,482,562	\$489,609	-\$633,882	\$1,104,232	\$470,350	-\$19,259	-3.93%
Harbours Capital	\$0	\$14,000	\$14,000		\$0	\$0	-\$14,000	-100.00%
Parks and Recreation Capital	-\$1,372,505	\$1,460,255	\$87,750	-\$394,380	\$508,310	\$113,930	\$26,180	29.83%
Waterfront Masterplan Capital	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Trails and Boardwalks Capital	-\$53,000	\$53,000	\$0	-\$53,000	\$60,000	\$7,000	\$7,000	100.00%
Codrington Community Centre Capital	-\$90,000	\$90,000	\$0	\$0	\$0	\$0	\$0	0.00%
	-\$1,515,505	\$1,617,255	\$101,750	-\$447,380	\$568,310	\$120,930	\$19,180	18.85%
Community Events Capital	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Economic Development Capital		\$1,500	\$1,500	-\$20,000	\$40,000	\$20,000	\$18,500	1233.33%
	\$0	\$1,500	\$1,500	-\$20,000	\$40,000	\$20,000	\$18,500	1233.33%
<b>TOTAL TAX SUPPORTED CAPITAL BUDGET</b>	<b>-\$4,095,153</b>	<b>\$4,754,612</b>	<b>\$659,459</b>	<b>-\$1,560,762</b>	<b>\$2,228,542</b>	<b>\$667,780</b>	<b>\$8,321</b>	<b>1.26%</b>

<b>TOTAL MUNICIPAL BUDGET</b>	<b>-\$7,865,404</b>	<b>\$13,006,952</b>	<b>\$5,141,547</b>	<b>-\$4,631,943</b>	<b>\$10,198,007</b>	<b>\$5,566,064</b>	<b>\$424,517</b>	<b>8.26%</b>
Additional Tax Room			<b>\$185,547</b>					
			<b>\$5,327,094</b>			<b>\$5,566,064</b>		<b>4.49%</b>
		<b>Tax Increase</b>			<b>4.49%</b>			
		<b>Budget Increase</b>			<b>8.26%</b>			

## Summary of Changes and Recommendations

### Municipality of Brighton

#### Changes to the First Draft Budget

#### Council Direction and Directors' Changes

	Change	Tax Revenue	Tax Increase
<b>2012 1st draft tax revenue</b>		\$5,794,224.00	8.77%
<b>Changes made at 1st budget meeting</b>			
Policing Increase to add Forensic	\$36,351.00	\$5,830,575.00	9.46%
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<b>Changes by staff to 2nd Draft</b>			
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Adjust Building Dept Surplus re payroll tax changes	-\$306.00	\$5,781,065.00	8.53%
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	-		
Storm Oil & Grit separators-borrow to be repaid over 5 yrs	\$200,000.00	\$5,576,065.00	4.68%
GPS-water/ww portion adjusted	-\$10,000.00	\$5,566,065.00	4.49%
<b>Additional Work Council Requested to be Costed For Consideration</b>			
Stoney Point Road	\$278,000.00	\$5,844,065.00	9.71%
Addison Street	\$257,600.00	\$6,101,665.00	14.55%
Centre Street	\$554,000.00	\$6,655,665.00	24.95%
Expand GPS to all departments	\$65,000.00	\$6,720,665.00	26.17%

**Stoney Point Road** - Stoney Point Road South from Cedardale Rd. to Shoal Point Rd. was originally scheduled for 2012 to be completed in house at a cost of \$173,000.00, however this work could not be completed as load restriction placed on the County Road 64 Bridge. This work was proposed to be postponed to 2013 in hopes that the bridge replacement would take place in late 2012. The bridge replacement schedule is unknown at this time and is beyond the control of the municipalities.

We have investigated the cost of fully contracting this work. The budgeted cost is \$448,000.00. If the municipality supplied the gravel to the contractor the cost for the project would be reduced to \$278,000.00.

**Addison St.** -The total proposed budget to reurbanize Addison St. is \$349,600.00. \$257,600.00 for roads including asphalt, storm, sidewalk, curb and gutter plus \$92,000.00 for water this include the replacement of existing cast watermain. This in included in the long term plan to be completed in 2013.

**Centre St.** - The total proposed budget to reurbanize Centre St. is \$714,000.00. \$554,000 for roads including asphalt, storm, sidewalk, curb and gutter plus \$160,000.00 for water. This also includes replacement of all the services and replacing the connection to the watermain on Main St., including adding some valves but it does not include replacing the PVC watermain on Centre St.

At the budget meeting it was suggested that Addison St. and Centre St. could be completed by removing Francis St. and Victoria St. from the 2012 project list. Francis St. and Victoria St. have been on the long term plans for many years. Victoria St. has cast iron watermain that needs to be replaced. The road surface, sidewalk, and storm sewer also are at the end of their lifespan. Francis St. has cast iron watermain that needs to be replaced and there is no sidewalk on this street. The road surface and storm sewer also are at the end of their lifespan. The budgeted cost for this proposed construction for each road was \$166,000.00 for roads and \$84,000.00 for water systems for a total cost of \$500,000.00 for both projects. This would not offset the cost of completing Addison and Centre Streets.

## What's Driving the Increase

### Budget Pressures

	<b>Budget</b>	<b>% Budget</b>	<b>% tax</b>
	<b>Increase</b>	<b>Increase</b>	<b>increase</b>
Reduction in Federal and Provincial PIL's	\$13,990	0.27%	0.15%
Reduction in interest income	\$31,400	0.61%	0.33%
Increase in loan payments for prior yrs financed projects	\$41,590	0.81%	0.44%
OPP increase (including new cost formula adding forensics)	\$41,130	0.79%	0.44%
OMERS pension increase, WSIB, EI	\$22,000	0.43%	0.23%
Library board increase - salaries plus adding staffing by 7 hrs/wk.	\$25,991	0.51%	0.27%
Building reserve for Cenotaph project	\$50,000	0.97%	0.53%
Consulting/legal for CUPE contract negotiations	\$30,000	0.58%	0.32%
Legal for OMB hearing	\$15,000	0.29%	0.16%
General municipal operating increase	\$145,095	2.84%	1.53%
Capital increase	\$8,321	0.16%	0.09%
<b>Total Budget Increase</b>	<b>\$424,517</b>	<b>8.26%</b>	<b>4.49%</b>

## Tax Increase Impact

Council requested staff to provide an analysis of other municipal tax rates and the impact of raising Brighton's tax rate accordingly would have. Following is an analysis of the 2011 tax rates for all Northumberland County lower tier municipalities, and the annual tax revenue that would be raised in Brighton by applying these rates.

Taxes on \$250,000. Assessment				
	Tax Rate	Taxes	Change over Brighton 2011	Increase in Annual Tax Revenue
Brighton	0.01200500	\$3,001.25		
Port Hope Urban	0.01640247	\$4,100.62	\$1,099.37	\$4,535,996.25
Cobourg	0.01557370	\$3,893.43	\$892.18	\$3,681,115.53
Trent Hills	0.01454150	\$3,635.38	\$634.13	\$2,616,400.80
Cramahe	0.01448516	\$3,621.29	\$620.04	\$2,558,286.07
Hamilton	0.01253662	\$3,134.16	\$132.91	\$548,366.25
Alnwick Haldimand	0.01155083	\$2,887.71	-\$113.54	-\$468,476.54
Port Hope Rural	0.01120047	\$2,800.12	-\$201.13	-\$829,873.03

The average residential assessment in 2011 in the Municipality of Brighton was \$250,000. Due to reassessment, the average residential assessment in 2011 will increase to \$265,100.

The following schedule indicates the average tax increase for 2012 on a residential household valued at \$265,100.

Residential Tax Increase on \$265,100. Average Assessment								
	County		Education		Municipal		Total	Increase
	Tax Rate	Tax Levy	Tax Rate	Tax Levy	Tax Rate	Tax Levy	Taxes	over 2011
<b>2011</b>	0.00471047	\$1,177.62	0.00231000	\$577.50	0.00498453	\$1,246.13	\$3,001.25	
<b>1%</b>	0.00456029	\$1,208.48	0.00221000	\$585.65	0.00475828	\$1,260.94	\$3,055.07	\$53.82
<b>2%</b>	0.00456029	\$1,208.48	0.00221000	\$585.65	0.00480540	\$1,273.43	\$3,067.56	\$66.31
<b>3%</b>	0.00456029	\$1,208.48	0.00221000	\$585.65	0.00485251	\$1,285.92	\$3,080.04	\$78.79
<b>4%</b>	0.00456029	\$1,208.48	0.00221000	\$585.65	0.00489962	\$1,298.40	\$3,092.53	\$91.28
<b>4.5%</b>	0.00456029	\$1,208.48	0.00221000	\$585.65	0.00492317	\$1,304.64	\$3,098.77	\$97.52
<b>5%</b>	0.00456029	\$1,208.48	0.00221000	\$585.65	0.00494673	\$1,310.88	\$3,105.01	\$103.76
<b>6%</b>	0.00456029	\$1,208.48	0.00221000	\$585.65	0.00499384	\$1,323.37	\$3,117.49	\$116.24

## Capital Summary/Proposed Funding

An analysis of prior year's tax levy proportions between Capital and Operating indicates that as pressures on the operating side increase, the allocation of taxes being spent on capital has diminished. Continuation in this direction could have serious impacts on the municipal infrastructure.

The 2<sup>nd</sup> draft budget being presented to Council shows an increase in tax funding towards capital of \$8,321. It is recommended that, in conjunction with the review of the long term capital plan, policies be developed regarding annual contributions towards reserves and capital projects.

YR	Capital	Increase/ (Decrease)	Operating	Increase/ (Decrease)	Total Levy
2012	\$667,780	\$8,321	\$4,898,284	\$416,196	\$5,566,064
2011	\$659,459	\$36,302	\$4,482,088	\$384,969	\$5,141,547
2010	\$623,157	(\$37,206)	\$4,097,119	\$329,057	\$4,720,276
2009	\$660,363	(\$55,584)	\$3,768,062	\$414,413	\$4,428,425
2008	\$715,947		\$3,353,649		\$4,069,596

Capital projects that are included in the budget are identified, along with their recommended funding, in Appendix 'A'.

## Reserves

Municipality of Brighton 2012 Estimated Activity Reserves						
Reserve	Account Number	Estimate December 31, 2011	Transfers In	Interest Earned	Transfers Out	Estimate December 31, 2012
General	1-02-020-000-9805	(180,436.38)	(19,446.00)		40,000.00	(180,098.36)
Water	1-02-020-000-9808	(250,396.15)			138,400.00	(111,996.15)
Election	1-02-020-000-9809	(10,000.00)	(10,000.00)			(20,000.00)
Winterfest Reserve	1-02-020-000-9810	(1,189.72)				(1,189.72)
Community Events	1-02-020-000-9811	(5,004.75)				(5,004.75)
Capital Funds	1-02-020-000-9815	(30,149.89)				(30,149.89)
Employee Bonus	1-02-020-000-9821	-				-
Policing Reserve	1-02-020-000-9822	(259,342.00)				(259,342.00)
Doubtful Accounts	1-02-020-000-9831	(66,630.19)				(66,630.19)
Insurance Deductibles	1-02-020-000-9832	(7,499.96)				(7,499.96)
Administration	1-02-020-000-9833	(88,027.12)				(88,027.12)
P.W. Equipment	1-02-020-000-9834	(145,306.13)			30,000.00	(115,306.13)
Capital Initiative	1-02-020-000-9835	(12,842.12)				(12,842.12)
Industrial	1-02-020-000-9838	(104,756.22)				(104,756.22)
Sidewalks	1-02-020-000-9839	-				-
Fire Reserve	1-02-020-000-9816	-				-
Building Department	1-02-020-000-9841	-	(850.00)			(850.00)
Youth Initiative	1-02-020-000-9842	(3,100.00)				(3,100.00)
SAG Community Care	1-02-020-000-9843	-				-
160th Anniversary	1-02-020-000-9844	(1,675.87)				(1,675.87)
Heritage Building	1-02-020-000-9845	-				-
Cenotaph Reserve	1-02-020-000-9846	-	(50,000.00)			(50,000.00)
Contingency Reserve	1-02-020-000-9837	(507,051.63)				(507,051.63)
Recreation	1-02-020-000-9848	(114,643.53)			89,600.00	(25,043.53)
<b>Total</b>		<b>(1,788,051.66)</b>	<b>(80,296.00)</b>		<b>298,000.00</b>	<b>(1,590,563.64)</b>
Municipality of Brighton 2012 Estimated Activity Parkland Reserve Funds						
Parkland Reserves	Account Number	Estimate December 31, 2011	Transfers In	Interest Earned	Transfers Out	Estimate December 31, 2012
Parkland Reserve	2-02-022-000-9860	(50,964.94)	(8,000.00)		13,400.00	(45,564.94)
<b>Total</b>		<b>(50,964.94)</b>	<b>(8,000.00)</b>	-	<b>13,400.00</b>	<b>(45,564.94)</b>

Municipality of Brighton						
2012 Estimated Activity						
Development Charges						
Development Charges	Account Number	Estimate December 31, 2011	Transfers In	Interest Earned	Transfers Out	Estimate December 31, 2012
Grade Separation	2-02-021-000-9849	(117,703.73)		(1,471.30)	20,000.00	(99,175.03)
General Gov't	2-02-021-000-9850	(18,205.35)	(10,740.00)	(227.57)	25,000.00	(4,172.92)
Prot Persons/Prop	2-02-021-000-9851	-		-		-
Fire Protection	2-02-021-000-9852	(54,309.66)	(60,540.00)	(678.87)	115,000.00	(528.53)
Public Works	2-02-021-000-9853	(52,307.99)	(41,065.00)	(653.85)	(17,500.00)	(111,526.84)
Sanitary Sewers	2-02-021-000-9854	(391,436.63)	(53,300.00)	(4,892.96)		(449,629.59)
PUC Water	2-02-021-000-9855	(188,175.62)	(77,115.00)	(2,352.20)	110,000.00	(157,642.82)
Parks	2-02-021-000-9856	(9,074.10)	(67,620.00)	(113.43)	20,000.00	(56,807.53)
Library	2-02-021-000-9857	(44,736.09)	(28,675.00)	(559.20)	12,000.00	(61,970.29)
Roads	2-02-021-000-9872	(11,247.03)	(207,580.00)	(140.59)	183,500.00	(35,467.62)
Sewage Treat Plant	2-02-021-000-9858	(85,508.03)		(1,068.85)	(145,000.00)	(231,576.88)
Rec - New Arena	2-02-021-000-9859	(136,050.19)		(1,700.63)	17,500.00	(120,250.82)
<b>Total</b>		<b>(1,108,754.42)</b>	<b>(546,635.00)</b>	<b>(13,859.43)</b>	<b>340,500.00</b>	<b>(1,328,748.85)</b>

  

Municipality of Brighton						
2012 Estimated Activity						
Reserve Funds						
Reserve Funds	Account Number	Estimate December 31, 2011	Transfers In	Interest Earned	Transfers Out	Estimate December 31, 2012
Splashpark	2-02-023-000-9828	(342,595.62)		(1,784.35)	344,379.97	(0.00)
PW Equipment	2-02-023-000-9834	-				-
Gas Tax	2-02-023-000-9829	(1,534.81)		(19.19)		(1,554.00)
Medical Student Fund	2-02-023-000-9861	(321.64)	(18,750.00)	(4.02)		(19,075.66)
Urban Infrastructure	2-02-023-000-9862	(1,729,416.98)		(21,617.71)	20,000.00	(1,731,034.69)
Firefighters' Own	2-02-023-000-9863	(10,348.59)		(129.36)		(10,477.95)
Heart Start	2-02-023-000-9864	(6,958.26)		(86.98)		(7,045.24)
Fire Equipment	2-02-023-000-9865	(18,620.04)		(232.75)		(18,852.79)
Connecting Link	2-02-023-000-9866	(36,761.27)		(459.52)		(37,220.79)
Parking	2-02-023-000-9867	(25,586.63)		(319.83)		(25,906.46)
Recreation	2-02-023-000-9868	(44,612.34)		(557.65)		(45,169.99)
Health and Wellness	2-02-023-000-9869	-		-		-
Sanitary Sewer	2-02-023-000-9870	(1,867,792.52)		(23,347.41)	65,111.00	(1,826,028.93)
Water	2-02-023-000-9871	(74,451.68)		(930.65)		(75,382.33)
<b>Total</b>		<b>(4,159,000.38)</b>	<b>(18,750.00)</b>	<b>(49,489.41)</b>	<b>429,490.97</b>	<b>(3,797,748.82)</b>
<b>Total Reserves</b>		<b>(7,106,771.40)</b>	<b>(653,681.00)</b>	<b>(63,348.84)</b>	<b>1,081,390.97</b>	<b>(6,762,626.25)</b>

## Internal Debt

	Public Works Garage	Parks Garage	Municipal Bldg Renovations	Firetruck	Parks Truck	PW Tandem Truck 2011 and 2012	Public Works Trucks/chipper	Fire North Hall	Storm Ceptors	Drewery Street	Community Centre	Total
	2004	2005	2005	2005/2011	2010	2011	2010	2012	2012	2010		
2003: Borrowed												0.00
Repayment												0.00
Balance												0.00
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	0.00	0.00								-40,000.00
Balance	160,000.00	200,000.00	140,000.00	70,000.00								570,000.00
2006: Borrowed												0.00
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										147,299.21	701,138.44	848,437.65
Balance	80,000.00	120,000.00	80,000.00	10,000.00						147,299.21	1,212,468.46	1,649,767.67
2010: Repayment	-20,000.00	-20,000.00	-15,000.00	-10,000.00	-10,000.00		-25,000.00			-147,299.21	-66,666.67	-313,965.88
2008 Interest	0.00	0.00	0.00	0.00	0.00		0.00			0.00	3,130.85	3,130.85
2009 Interest	0.00	0.00	0.00	0.00	0.00		0.00			0.00	44,977.17	44,977.17
2010 Interest	992.00	800.00	651.69	0.00	91.83		411.64			0.00	33,379.41	36,326.58
Borrowed	26,489.25		16,461.75		21,478.85		76,455.32			0.00	48,500.00	189,385.17
Balance	87,481.25	100,800.00	82,113.44	0.00	11,570.68		51,866.96			0.00	1,275,789.23	1,609,621.56
Obtained Loan											-1,275,789.23	-1,275,789.23
Balance	87,481.25	100,800.00	82,113.44	0.00	11,570.68	0.00	51,866.96			0.00	0.00	333,832.33
2011: Repayment	-20,000.00	-20,000.00	-20,000.00	-25,000.00	-10,000.00	0.00	-25,000.00			0.00		-120,000.00
2011 Interest	843.52	1,010.00	776.42	1,958.75	19.63		3,250.00					8,194.15
Borrowed			0.00	181,700.00			260,000.00					441,700.00
Balance	68,324.77	81,810.00	62,889.86	158,658.75	1,590.31	263,250.00	27,202.80			0.00		663,726.49
2012: Repayment	-20,000.00	-20,000.00	-20,000.00	-25,000.00	-1,590.31	-50,000.00	-25,000.00		-50,000.00			-211,590.31
2012 Interest	966.50	1,236.20	857.80	2,673.18	0.00	9,265.00	44.06		4,000.00			19,042.72
Borrowed						250,000.00		259,500.00	250,000.00			759,500.00
Balance	49,291.26	63,046.20	43,747.66	136,331.93	0.00	472,515.00	2,246.86	259,500.00	204,000.00	0.00	0.00	1,230,678.90
2013: Repayment	-20,000.00	-20,000.00	-20,000.00	-25,000.00	0.00	-72,753.14	-2,246.86	-25,000.00	-50,000.00			-235,000.00
2013 Interest	878.74	1,291.39	712.43	3,339.96	0.00	11,992.86	0.00	7,035.00	4,620.00			29,870.37
Balance	30,170.00	44,337.59	24,460.09	111,331.93	0.00	411,754.72	0.00	234,500.00	154,000.00	0.00		1,010,554.31
2014: Repayment	-20,000.00	-20,000.00	-20,000.00	-25,000.00		-75,000.00		-25,000.00	-50,000.00			-235,000.00
2014 Interest	305.10	730.13	133.80	2,589.96		10,102.64		6,285.00	3,120.00			23,266.63
Balance	10,475.10	25,067.71	4,593.89	86,331.93	0.00	346,857.36		209,500.00	104,000.00	0.00		786,825.99
2015: Repayment	-10,475.10	-20,000.00	-4,593.89	-25,000.00		-75,000.00		-25,000.00	-50,000.00			-210,068.99
2015 Interest	0.00	152.03	0.00	1,839.96		8,155.72		5,535.00	1,620.00			17,302.71
Balance	0.00	5,219.74	0.00	61,331.93	0.00	280,013.08		184,500.00	54,000.00	0.00		585,064.75
2016: Repayment		-5,219.74		-25,000.00		-75,000.00		-25,000.00	-50,000.00			-180,219.74
2016 Interest	0.00	0.00	0.00	1,089.96		6,150.39		4,785.00	120.00			12,145.35
Balance	0.00	0.00	0.00	36,331.93		211,163.47		159,500.00	4,000.00			410,995.40
2017: Repayment				-25,000.00		-75,000.00		-25,000.00	-4,000.00			-129,000.00
2017 Interest	0.00			339.96		4,084.90		4,035.00				8,459.86
Balance	0.00			11,331.93		140,248.37		134,500.00	0.00			286,080.30
2018: Repayment				-11,331.93		-75,000.00		-25,000.00				-111,331.93
2018 Interest				0.00		1,957.45		3,285.00				5,242.45
Balance						67,205.83		109,500.00				176,705.83
2019: Repayment						-61,235.56		-25,000.00				-86,235.56
2019 Interest						179.11		2,535.00				2,714.11
Balance								84,500.00				84,500.00
2020: Repayment								-25,000.00				-25,000.00
2020 Interest								1,785.00				1,785.00
Balance								59,500.00				59,500.00
2021: Repayment								-25,000.00				-25,000.00
2021 Interest								1,035.00				1,035.00
Balance								34,500.00				34,500.00
2022: Repayment								-25,000.00				-25,000.00
2022 Interest								285.00				285.00
Balance								9,500.00				9,500.00
2023: Repayment								-9,500.00				-9,500.00
2022 Interest												0.00

## Municipal Loans to Boards and Agencies

Agency	Balance on December 31, 2011	Maturity Date
Brighton Curling Club	\$30,343.27	May 2018
Mount Hope Cemetery Board	\$40,017.66	December 2016
DBIA	\$2,500	December 2012

## External Debt

Two projects were financed externally from Royal Bank on August 26, 2010 at 3.89% with a ten year term, 20 year amortization, as follows:

<b>Loan Description</b>	<b>Principal Amount Borrowed</b>	<b>Annual Payments</b>
Water Plant	\$2,207,558.66	\$159,000.00
Community Centre	\$1,275,789.23	\$91,887.48
<b>Total Loans</b>	<b>\$3,483,347.89</b>	<b>\$250,887.48</b>