



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

***2009 Budget  
Analysis***

***Final Draft  
February 17, 2009***

## 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>External Tax Rates.....</b>	<b>5</b>
<b>Municipal Comparisons.....</b>	<b>6</b>
<b>2009 Budget Summary.....</b>	<b>8</b>
<b>2009 Operating Budget:</b>	
<b>General Government Operating Budget Highlights.....</b>	<b>11</b>
<b>Protective Services Operating Highlights .....</b>	<b>13</b>
<b>Public Works Operating Highlights.....</b>	<b>15</b>
<b>Recreation, Parks and Culture Operating Highlights.....</b>	<b>16</b>
<b>Planning and Building Services Operating Highlights.....</b>	<b>19</b>
<b>Environmental Services Operating Highlights.....</b>	<b>21</b>
<b>2009 Capital Budget:</b>	
<b>Corporate Services and Finance Capital Highlights.....</b>	<b>23</b>
<b>Protective Services Capital Highlights.....</b>	<b>24</b>
<b>Public Works Capital Highlights.....</b>	<b>25</b>
<b>Recreation, Parks and Culture Capital Highlights.....</b>	<b>27</b>
<b>Planning and Building Services Capital Highlights.....</b>	<b>30</b>
<b>Environmental Services Capital Highlights.....</b>	<b>31</b>
<b>Reserves.....</b>	<b>33</b>
<b>Internal/External Debt.....</b>	<b>37</b>
<b>Municipal Debt Calculation.....</b>	<b>38</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).

## Executive Summary

The overall operating and capital budget, as presented to Council and the Public on February 17, 2009 represents a 3.57% increase to the taxpayer for 2009. The tax rate for a residential property in 2009 has been set at \$0.00505214.

➤ **Increased Assessment:** The increase in assessment for the 2009 taxation year due to growth is \$35,769,265, an increase of 4.273%. This translates to additional taxation revenue in 2009 of \$206,303, with no impact on the taxpayer. Changes by property class are as follows:

PROPERTY CLASS	ASSESSMENT JAN 1, 2008	ASSESSMENT DEC 31, 2008	ASSESSMENT VARIANCE	CHANGE %	CHANGE \$
<b>TAXES</b>					
RESIDENTIAL/FARM	673,478,493	707,424,907	33,946,414	5.040%	\$ 176,855.05
MULTI-RESIDENTIAL	8,583,050	8,658,230	75,180	0.876%	\$ 867.95
COMMERCIAL - FULL	39,055,576	39,259,480	203,904	0.522%	\$ 1,609.60
COMMERCIAL - EXCESS LAND	948,055	1,062,042	113,987	12.023%	\$ 629.86
COMMERCIAL - VACANT LAND	566,600	1,067,100	500,500	88.334%	\$ 2,765.64
INDUSTRIAL - FULL	3,470,756	4,693,346	1,222,590	35.225%	\$ 16,751.73
INDUSTRIAL - EXCESS LAND	42,485	42,485	0	0.000%	\$ -
INDUSTRIAL - VACANT LAND	159,000	204,000	45,000	28.302%	\$ 400.78
PIPELINES	8,364,000	8,537,000	173,000	2.068%	\$ 1,079.85
FARMLAND	33,027,015	32,514,705	-512,310	-1.551%	\$ (667.26)
MANAGED FORESTS	425,800	426,800	1,000	0.235%	\$ 1.30
<b>TOTAL TAXES</b>	<b>768,120,830</b>	<b>803,890,095</b>	<b>35,769,265</b>	<b>4.657%</b>	<b>\$ 200,294.50</b>

In addition to growth, 2009 is a reassessment year. The increase due to reassessment is \$57,082,435, an increase of 7.101%. The assessment changes by property class are as follows:

PROPERTY CLASS	ASSESSMENT DEC 31, 2008	ASSESSMENT JAN 1, 2009	ASSESSMENT VARIANCE	CHANGE %	CHANGE \$
<b>TAXES</b>					
RESIDENTIAL/FARM	707,424,907	759,535,807	52,110,900	7.366%	\$ 271,488.93
MULTI-RESIDENTIAL	8,658,230	9,247,158	588,928	6.802%	\$ 6,799.16
COMMERCIAL - FULL	39,259,480	40,339,143	1,079,663	2.750%	\$ 8,522.78
COMMERCIAL - EXCESS LAND	1,062,042	1,012,372	-49,670	-4.677%	\$ (274.46)
COMMERCIAL - VACANT LAND	1,067,100	999,725	-67,375	-6.314%	\$ (372.30)
INDUSTRIAL - FULL	4,693,346	5,012,625	319,279	6.803%	\$ 4,374.71
INDUSTRIAL - EXCESS LAND	42,485	45,864	3,379	7.953%	\$ 30.09
INDUSTRIAL - VACANT LAND	204,000	217,375	13,375	6.556%	\$ 119.12
PIPELINES	8,537,000	8,951,500	414,500	4.855%	\$ 2,587.26
FARMLAND	32,514,705	35,175,336	2,660,631	8.183%	\$ 3,465.37
MANAGED FORESTS	426,800	435,625	8,825	2.068%	\$ 11.49
<b>TOTAL TAXES</b>	<b>803,890,095</b>	<b>860,972,530</b>	<b>57,082,435</b>	<b>7.101%</b>	<b>\$ 296,752.16</b>

➤ **External Tax Rates:** The province has announced that the Education Tax Rates for 2009 will be set at \$0.00252. This is a decrease of 4.5%. The Upper Tier Residential Tax Rates for 2009 are \$0.00507191. The County taxes have increased by 3.16%. Based on this information, the distribution of taxes for a residential property, assessed at \$200,000 is as follows:

**On An Average Tax Bill Of \$2,528.81  
For a Property Assessed At \$200,000**

Service		
Education	504.00	19.9%
County	1,014.38	40.1%
Policing Contract	366.67	14.5%
	<b>1,885.05</b>	<b>74.5%</b>
Conservation Authority	13.92	0.6%
Roads and Winter Control	291.33	11.5%
Fire Protection	51.23	2.0%
Planning, Building, By-Laws	31.50	1.2%
Libraries	26.46	1.0%
Cemetery	4.05	0.2%
Parks and Recreation	79.90	3.2%
Economic Development	10.49	0.4%
Administration	86.90	3.4%
Council	22.66	0.9%
External Agencies	25.32	1.0%
	<b>643.76</b>	<b>25.5%</b>

➤ **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. Council agreed to transfer the \$837,059 to reserves in 2008 in order to use the funds for capital expenditures in 2009. It is recommended that the funds be used in 2009 to fund a new financial system (\$200,000), trails (\$85,000), and roads (\$486,059). This will leave \$66,000 in reserves for future capital expenditures.

➤ **Reserves:** A full summary of the reserves of the municipality is on Pages 33-36. The reserve balance at the end of 2008 is estimated to be \$7,826,737. With the proposed budgeted reserve transactions for 2009, the reserve balance at the end of 2009 will be \$6,136,155. This decrease is primarily due to the funds being transferred at the end of 2008 for incomplete projects that are included in the 2009 capital budget. The Investing in Ontario funding of \$837,059 is also included in the 2008 reserve balance.

The benchmark for a municipality reserve balance should be 42% of total expenditures. The Municipality's estimated reserves at the end of 2008 are at 82.6%. If the reserve

balances were to remain as presented, at the end of 2009 the proposed reserve balance will be 52.7% of total expenditures.

In 2009, we will undertake a Development Charges study. This study will recommend changes to the current rate structure for all new developments. During the Fees and Charges process for 2009, Council decided not to increase the Development Charges fees so we are estimating the revenues from Development Charges to remain static with the 2008 revenues.

➤ **Tangible Capital Assets:** The Public Sector Accounting Board has implemented new requirements for fixed assets owned by Municipalities, starting in 2009. The budget process, with respect to Tangible Capital Assets will not change immediately. All capital assets that have been or are being purchased have been expensed in their entirety within the capital budget. The budget is on a cash basis, not an accrual basis. If we were to include amortization in the budget, we would be double-counting, in effect. All of the assets that were purchased in the past have already been expensed. Tangible Capital Asset accounting will come to the forefront during the presentation of the 2009 Financial Statements in the spring of 2010. 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.

➤ **Municipal Comparisons:** In 2008, The Municipality of Brighton continued to have the second 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
Brighton	0.00521814	0.00520983	0.00264000	0.01306797
Cramahe	0.00521814	0.00838388	0.00264000	0.01624202
Hamilton	0.00521814	0.00641177	0.00264000	0.01426991
Cobourg	0.00521814	0.00925888	0.00264000	0.01711702
Port Hope Rural	0.00521814	0.00464600	0.00264000	0.01250414
Port Hope Urban	0.00521814	0.00604200	0.00264000	0.01390014
Trent Hills	0.00521814	0.00841565	0.00264000	0.01627379
Alnwick/Haldimand	0.00521814	0.00538022	0.00264000	0.01323836

The following pages contain information supporting the Public presentation of the 2009 Municipal Budget on February 17, 2009.

Respectfully submitted,

---

Linda Widdifield  
Treasurer

---

Gayle J. Frost  
CAO

Municipality of Brighton - 2009 Budget Summary								
TAX SUPPORTED OPERATING BUDGET	2008 Budget			2009 Budget			Change	% Change
	Revenue	Expenditures	Net	Revenue	Expenditures	Net		
Payments in Lieu of Taxes	-\$692,020		-\$692,020	-\$717,295		-\$717,295	-\$25,275	3.65%
OMPF Provincial Grant	-\$929,195		-\$929,195	-\$1,029,400		-\$1,029,400	-\$100,205	10.78%
	<b>-\$1,621,215</b>		<b>-\$1,621,215</b>	<b>-\$1,746,695</b>		<b>-\$1,746,695</b>	<b>-\$125,480</b>	<b>7.74%</b>
General Government Revenue	-\$191,965		-\$191,965	-\$285,850		-\$285,850	-\$93,885	48.91%
Interest Income	-\$215,000		-\$215,000	-\$213,000		-\$213,000	\$2,000	-0.93%
Council	-\$2,000	\$157,075	\$155,075	-\$2,000	\$170,271	\$168,271	\$13,196	8.51%
Admin Office and Building	-\$26,854	\$793,998	\$767,144	-\$28,855	\$977,145	\$948,290	\$181,146	23.61%
	<b>-\$435,819</b>	<b>\$951,073</b>	<b>\$515,254</b>	<b>-\$529,705</b>	<b>\$1,147,416</b>	<b>\$617,711</b>	<b>\$102,457</b>	<b>19.88%</b>
Animal Control Expenditures	-\$17,500	\$17,500	\$0	-\$17,000	\$17,000	\$0	\$0	0.00%
Livestock Claims		\$200	\$200		\$1,000	\$1,000	\$800	400.00%
Rural Advisory Committee		\$2,175	\$2,175		\$249	\$249	-\$1,926	-88.55%
Emergency Planning		\$6,288	\$6,288		\$6,772	\$6,772	\$484	7.70%
Health & Safety		\$2,000	\$2,000		\$3,000	\$3,000	\$1,000	50.00%
Tile Drainage Loans	-\$7,273	\$7,273	\$0	-\$2,325	\$2,325	\$0	\$0	0.00%
	<b>-\$24,773</b>	<b>\$35,436</b>	<b>\$10,663</b>	<b>-\$19,325</b>	<b>\$30,346</b>	<b>\$11,021</b>	<b>\$358</b>	<b>3.36%</b>
Fire Dept. Administration	-\$30,300	\$85,421	\$55,121	-\$30,500	\$88,965	\$58,465	\$3,344	6.07%
Fire Fighting Equipment	-\$25,000	\$60,450	\$35,450	\$0	\$67,950	\$67,950	\$32,500	91.68%
Fire Prevention		\$1,150	\$1,150		\$1,250	\$1,250	\$100	8.70%
South Fire Division		\$131,175	\$131,175		\$132,913	\$132,913	\$1,738	1.32%
North Fire Division		\$63,400	\$63,400		\$65,559	\$65,559	\$2,159	3.40%
Fire Equipment		\$24,350	\$24,350		\$24,836	\$24,836	\$486	2.00%
	<b>-\$55,300</b>	<b>\$365,946</b>	<b>\$310,646</b>	<b>-\$30,500</b>	<b>\$381,472</b>	<b>\$350,972</b>	<b>\$40,326</b>	<b>12.98%</b>
Planning & Zoning	-\$52,200	\$176,408	\$124,208	-\$54,000	\$186,919	\$132,919	\$8,711	7.01%
Accessibility Committee		\$0	\$0		\$3,002	\$3,002	\$3,002	100.00%
Heritage Committee		\$0	\$0		\$3,002	\$3,002	\$3,002	100.00%
Committee of Adjustment Exp	-\$2,100	\$1,400	-\$700	-\$2,150	\$774	-\$1,376	-\$676	96.62%
Industrial Park	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Building Department Expenditures	-\$225,500	\$216,525	-\$8,975	-\$223,125	\$220,625	-\$2,500	\$6,475	-72.15%
Bylaw Enforcement Expenditures	-\$7,700	\$70,855	\$63,155	-\$2,700	\$82,116	\$79,416	\$16,261	25.75%
	<b>-\$287,500</b>	<b>\$465,188</b>	<b>\$177,688</b>	<b>-\$281,975</b>	<b>\$496,438</b>	<b>\$214,463</b>	<b>\$36,775</b>	<b>20.70%</b>
Public Wks Administration	-\$45,000	\$399,851	\$354,851	-\$55,000	\$461,094	\$406,094	\$51,243	14.44%
Public Wks Buildings	-\$47,700	\$83,044	\$35,344	-\$50,050	\$83,669	\$33,619	-\$1,725	-4.88%
Public Wks Eqpmt Expenditures	\$0	\$338,157	\$338,157	\$0	\$322,378	\$322,378	-\$15,779	-4.67%
Roadways Maintenance	\$0	\$198,500	\$198,500	\$0	\$204,271	\$204,271	\$5,771	2.91%
Bridges and Culverts		\$49,300	\$49,300		\$39,832	\$39,832	-\$9,468	-19.20%
Loose Top Maintenance		\$110,200	\$110,200		\$95,906	\$95,906	-\$14,294	-12.97%
Hard Top Maintenance		\$45,000	\$45,000		\$46,555	\$46,555	\$1,555	3.45%
Winter Control		\$170,000	\$170,000		\$234,600	\$234,600	\$64,600	38.00%
Connecting Link Expenditures		\$4,000	\$4,000		\$0	\$0	-\$4,000	-100.00%
Streetsighting Expenditures		\$132,500	\$132,500		\$135,178	\$135,178	\$2,678	2.02%
Traffic Lights Expenditures		\$8,000	\$8,000		\$8,000	\$8,000	\$0	0.00%
Parking Lots Expenditures		\$2,000	\$2,000	\$0	\$0	\$0	-\$2,000	-100.00%
Sidewalks Expenditures		\$15,000	\$15,000		\$13,338	\$13,338	-\$1,662	-11.08%
Storm Sewers Expenditures		\$31,000	\$31,000		\$28,116	\$28,116	-\$2,884	-9.30%
Crossing Guards Expenditures		\$40,424	\$40,424		\$40,897	\$40,897	\$473	1.17%
Waste Tipping Expenditures		\$15,000	\$15,000		\$15,000	\$15,000	\$0	0.00%
	<b>-\$92,700</b>	<b>\$1,641,976</b>	<b>\$1,549,276</b>	<b>-\$105,050</b>	<b>\$1,728,835</b>	<b>\$1,623,785</b>	<b>\$74,509</b>	<b>4.81%</b>

TAX SUPPORTED OPERATING BUDGET	2008 Budget			2009 Budget			Change	% Change
	Revenue	Expenditures	Net	Revenue	Expenditures	Net		
Harbours	-\$10,500	\$9,175	-\$1,325	-\$10,750	\$10,492	-\$258	\$1,067	-80.53%
Parks & Recreation Admin		\$177,410	\$177,410		\$193,838	\$193,838	\$16,428	9.26%
Arena Expenditures	-\$186,925	\$217,503	\$30,578	-\$187,975	\$245,001	\$57,026	\$26,448	86.49%
King Edward Park	-\$9,900	\$9,500	-\$400	-\$9,900	\$13,250	\$3,350	\$3,750	-937.50%
Canteen	-\$8,000	\$13,510	\$5,510	-\$350	\$2,900	\$2,550	-\$2,960	-53.72%
Other Parks	\$0	\$137,557	\$137,557	\$0	\$145,601	\$145,601	\$8,044	5.85%
Community Centre	\$0	\$0	\$0	-\$73,500	\$126,185	\$52,685	\$52,685	100.00%
Parks Garage and Equipment		\$27,555	\$27,555		\$34,172	\$34,172	\$6,617	24.02%
	-\$215,325	\$592,210	\$376,885	-\$282,475	\$771,439	\$488,964	\$112,079	29.74%
Economic Development		\$86,882	\$86,882		\$96,237	\$96,237	\$9,355	10.77%
Tourism and Promotion	\$0	\$61,150	\$61,150	\$0	\$50,700	\$50,700	-\$10,450	-17.09%
Waterfront Masterplan	\$0	\$0	\$0	-\$77,928	\$77,928	\$0	\$0	0.00%
Recreation - Community Events	-\$5,300	\$9,625	\$4,325	-\$3,700	\$27,309	\$23,609	\$19,284	445.87%
Other Cultural Services	\$0	\$57,433	\$57,433	-\$2,730	\$66,000	\$63,270	\$5,837	10.16%
	-\$5,300	\$215,090	\$209,790	-\$84,358	\$318,173	\$233,815	\$24,025	11.45%
Health Services Donations	\$0	\$99,700	\$99,700	\$0	\$103,986	\$103,986	\$4,286	4.30%
Brighton Health Care Campus		\$52,000	\$52,000		\$0	\$0	-\$52,000	-100.00%
	\$0	\$151,700	\$151,700	\$0	\$103,986	\$103,986	-\$47,714	-31.45%
<b>Total Internal Budgets</b>	<b>-\$2,737,932</b>	<b>\$4,418,619</b>	<b>\$1,680,687</b>	<b>-\$3,080,083</b>	<b>\$4,978,105</b>	<b>\$1,898,022</b>	<b>\$217,335</b>	<b>12.93%</b>
Police Service Board		\$12,960	\$12,960		\$12,882	\$12,882	-\$78	-0.60%
Police Services Expenditures	-\$53,511	\$1,402,654	\$1,349,143	-\$106,000	\$1,618,100	\$1,512,100	\$162,957	12.08%
<b>Total Policing Budget</b>	<b>-\$53,511</b>	<b>\$1,415,614</b>	<b>\$1,362,103</b>	<b>-\$106,000</b>	<b>\$1,630,982</b>	<b>\$1,524,982</b>	<b>\$162,879</b>	<b>11.96%</b>
DBIA Expenditures	-\$21,000	\$21,000	\$0	-\$25,000	\$25,000	\$0	\$0	0.00%
Conservation Authority		\$99,636	\$99,636		\$103,408	\$103,408	\$3,772	3.79%
Transportation Services (Quinte Access)		\$14,438	\$14,438		\$15,061	\$15,061	\$623	4.31%
Library Services		\$169,550	\$169,550		\$196,500	\$196,500	\$26,950	15.90%
Mount Hope Cemetery		\$27,235	\$27,235	-\$46,314	\$76,405	\$30,091	\$2,856	10.49%
<b>Other External Budgets</b>	<b>-\$21,000</b>	<b>\$331,859</b>	<b>\$310,859</b>	<b>-\$71,314</b>	<b>\$416,374</b>	<b>\$345,060</b>	<b>\$34,201</b>	<b>11.00%</b>
<b>Total External Budgets</b>	<b>-\$74,511</b>	<b>\$1,747,473</b>	<b>\$1,672,962</b>	<b>-\$177,314</b>	<b>\$2,047,356</b>	<b>\$1,870,042</b>	<b>\$197,080</b>	<b>11.78%</b>
<b>TTL TAX SUPPORTED OPERATING</b>	<b>-\$2,812,443</b>	<b>\$6,166,092</b>	<b>\$3,353,649</b>	<b>-\$3,257,397</b>	<b>\$7,025,460</b>	<b>\$3,768,063</b>	<b>\$414,414</b>	<b>12.36%</b>

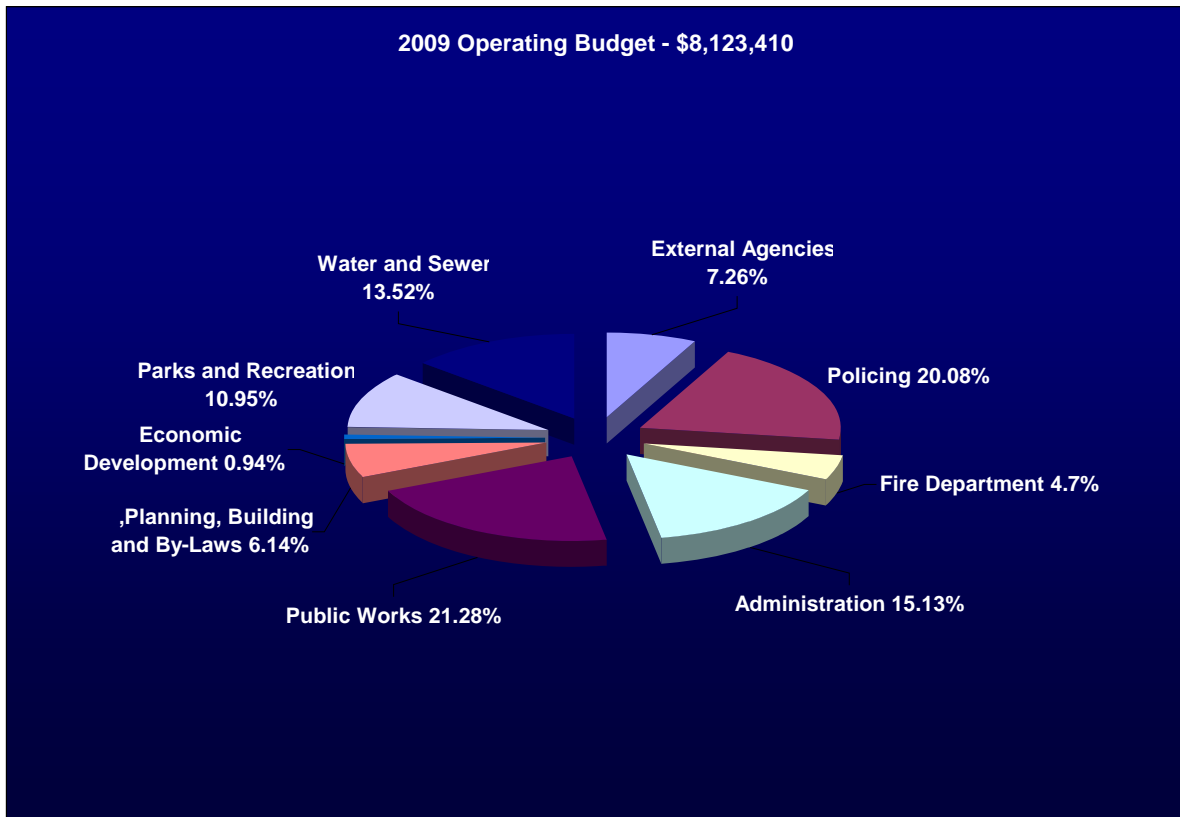
TAX SUPPORTED CAPITAL BUDGET	2008 Budget			2009 Budget			Change	% Change
	Revenue	Expenditures	Net	Revenue	Expenditures	Net		
General Government Capital	-\$21,818	\$48,000	\$26,182	-\$255,000	\$255,000	\$0	-\$26,182	-100.00%
Fire Dept Capital	-\$85,000	\$89,200	\$4,200	-\$10,000	\$39,510	\$29,510	\$25,310	602.62%
Planning and Zoning Capital Expenditures		\$2,000	\$2,000	-\$15,000	\$32,000	\$17,000	\$15,000	750.00%
Building Department Capital Expenditures		\$0	\$0		\$2,500	\$2,500	\$2,500	100.00%
Public Works Capital Admin Expenditure		\$6,500	\$6,500		\$0	\$0	-\$6,500	-100.00%
Public Wks Buildings Capital	\$0	\$50,000	\$50,000	-\$20,000	\$66,000	\$46,000	-\$4,000	-8.00%
Public Wks Equip Capital	\$0	\$290,000	\$290,000	\$0	\$255,000	\$255,000	-\$35,000	-12.07%
Public Wks Grants	-\$153,514	\$0	-\$153,514	-\$307,027		-\$307,027	-\$153,513	100.00%
Public Wks Roads Projects	-\$590,171	\$631,000	\$40,829	-\$708,671	\$1,076,237	\$367,566	\$326,737	800.26%
Public Works Connecting Link	-\$30,000	\$260,000	\$230,000	-\$252,806	\$401,120	\$148,314	-\$81,686	-35.52%
Storm Sewers Capital	-\$50,000	\$50,000	\$0	\$0	\$30,000	\$30,000	\$30,000	100.00%
Parks and Recreation Capital	-\$1,605,000	\$1,794,750	\$189,750	-\$179,000	\$249,500	\$70,500	-\$119,250	-62.85%
Trails and Boardwalks Capital Expenditures	\$0	\$30,000	\$30,000	-\$175,000	\$175,000	\$0	-\$30,000	-100.00%
Economic Development Capital		\$0	\$0		\$1,000	\$1,000	\$1,000	100.00%
<b>TTL TAX SUPPORTED CAPITAL BUDGET</b>	<b>-\$2,535,503</b>	<b>\$3,251,450</b>	<b>\$715,947</b>	<b>-\$1,922,504</b>	<b>\$2,582,867</b>	<b>\$660,362</b>	<b>-\$55,585</b>	<b>-7.76%</b>

<b>TOTAL RATE SUPPORTED SERVICES</b>	<b>-\$1,558,525</b>	<b>\$1,558,525</b>	<b>\$0</b>	<b>-\$2,042,450</b>	<b>\$2,042,450</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>
<b>TOTAL 2008 MUNICIPAL BUDGET</b>	<b>-\$6,906,471</b>	<b>\$10,976,067</b>	<b>\$4,069,596</b>	<b>-\$7,222,351</b>	<b>\$11,650,777</b>	<b>\$4,428,426</b>	<b>\$358,830</b>	<b>8.82%</b>
Additional Tax Room			\$206,303					
			\$4,275,899			\$4,428,426		3.57%

Tax Increase 3.57%  
Budget Increase 8.82%



## 2009 Operating Budget



## 2009 General Government Operating Budget Highlights

General Government Summary								
OPERATING BUDGET	2008 Budget			2009 Budget			Change	% Change
	Revenue	Expenditures	Net	Revenue	Expenditures	Net		
Payments in Lieu of Taxes	-\$692,020		-\$692,020	-\$717,295		-\$717,295	-\$25,275	3.65%
OMPF Provincial Grant	-\$929,195		-\$929,195	-\$1,029,400		-\$1,029,400	-\$100,205	10.78%
	<b>-\$1,621,215</b>		<b>-\$1,621,215</b>	<b>-\$1,746,695</b>		<b>-\$1,746,695</b>	<b>-\$125,480</b>	<b>7.74%</b>
General Government Revenue	-\$191,965		-\$191,965	-\$285,850		-\$285,850	-\$93,885	48.91%
Interest Income	-\$215,000		-\$215,000	-\$213,000		-\$213,000	\$2,000	-0.93%
Council	-\$2,000	\$157,075	\$155,075	-\$2,000	\$170,271	\$168,271	\$13,196	8.51%
Admin Office and Building	-\$26,854	\$793,998	\$767,144	-\$28,855	\$977,145	\$948,290	\$181,146	23.61%
	<b>-\$435,819</b>	<b>\$951,073</b>	<b>\$515,254</b>	<b>-\$529,705</b>	<b>\$1,147,416</b>	<b>\$617,711</b>	<b>\$102,457</b>	<b>19.88%</b>
Health Services Donations	\$0	\$99,700	\$99,700	\$0	\$103,986	\$103,986	\$4,286	4.30%
Brighton Health Care Campus		\$52,000	\$52,000		\$0	\$0	-\$52,000	-100.00%
	<b>\$0</b>	<b>\$151,700</b>	<b>\$151,700</b>	<b>\$0</b>	<b>\$103,986</b>	<b>\$103,986</b>	<b>-\$47,714</b>	<b>-31.45%</b>
<b>Total Internal Budget</b>	<b>-\$2,057,034</b>	<b>\$1,102,773</b>	<b>-\$954,261</b>	<b>-\$2,276,400</b>	<b>\$1,251,401</b>	<b>-\$1,024,999</b>	<b>-\$70,738</b>	<b>7.41%</b>
Mount Hope Cemetery		\$27,235	\$27,235	-\$46,314	\$76,405	\$30,091	\$2,856	10.49%
<b>Total External Budget</b>	<b>\$0</b>	<b>\$27,235</b>	<b>\$27,235</b>	<b>-\$46,314</b>	<b>\$76,405</b>	<b>\$30,091</b>	<b>\$2,856</b>	<b>10.49%</b>
<b>TTL GENERAL GOVERNMENT OPERATING</b>	<b>-\$2,057,034</b>	<b>\$1,130,008</b>	<b>-\$927,026</b>	<b>-\$2,322,714</b>	<b>\$1,327,806</b>	<b>-\$994,908</b>	<b>-\$67,882</b>	<b>7.32%</b>

**General Government Revenue:** Includes supplementary taxes levied, charges for licenses and permits, interest earned on bank balances and water debt, and interest charged on tax arrears.

- Province Of Ontario – General – Ontario Municipal Partnership Funding was increased 10.78%.
- Rent from Health Unit, Probation and Parole and Courts.
- Landfill Host Fees

**Council:** Provides for Council/Mayors offices expenses.

- Professional Development – Annual Conferences
- Travel expenses for conferences, seminars and travel for any Council related business
- Council Newsletter
- Meeting expenses including public meetings
- Includes Council remuneration adjustment as recommended by Templeman Menninga Consulting and approved by Council

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

- Liability insurance, building insurance.
- ROMA Insurance increase
- Professional Development, Insurance, Legal and Audit Fees
- Building Maintenance including carpet cleaning and painting the lobby.
- 100% tax rebate for legion.
- Transfer to Reserve – For 2010 election. - \$5,000
- Debt repayment of \$15,000 for the municipal building renovations in 2005 will leave a balance owing to the Urban Infrastructure Reserve Fund of \$80,000

### **Health Service**

- The commitment to Brighton Health Services Centre was completed in 2008
- \$50,000 donation to a hospital foundation, based on matching community fundraising
- \$50,000 for doctor recruitment and physician student bursary

**Mount Hope Cemetery:** Mount Hope Cemetery Board has submitted its 2009 budget for consideration. In addition to this operating budget, the Board has submitted a request to the Director of Public Works, Jim Phillips, to provide a budget price for a road to Annex 'A', which has been approved in our 2009 Municipal Budget process. The budget price of \$46,314.40 will be funded from the Urban Infrastructure Reserve Fund.

## 2009 Protective Services Operating Budget Highlights

Protective Services Summary								
OPERATING BUDGET	2008 Budget			2009 Budget			Change	% Change
	Revenue	Expenditures	Net	Revenue	Expenditures	Net		
Fire Dept. Administration	-\$30,300	\$85,421	\$55,121	-\$30,500	\$88,965	\$58,465	\$3,344	6.07%
Fire Fighting	-\$25,000	\$60,450	\$35,450	\$0	\$67,950	\$67,950	\$32,500	91.68%
Fire Prevention		\$1,150	\$1,150		\$1,250	\$1,250	\$100	8.70%
South Fire Division		\$131,175	\$131,175		\$132,913	\$132,913	\$1,738	1.32%
North Fire Division		\$63,400	\$63,400		\$65,559	\$65,559	\$2,159	3.40%
Fire Equipment		\$24,350	\$24,350		\$24,836	\$24,836	\$486	2.00%
<b>Total Fire Department Operating</b>	<b>-\$55,300</b>	<b>\$365,946</b>	<b>\$310,646</b>	<b>-\$30,500</b>	<b>\$381,472</b>	<b>\$350,972</b>	<b>\$40,326</b>	<b>12.98%</b>
Livestock Claims		\$200	\$200		\$1,000	\$1,000	\$800	400.00%
Emergency Planning		\$6,288	\$6,288		\$6,772	\$6,772	\$484	7.70%
Health & Safety		\$2,000	\$2,000		\$3,000	\$3,000	\$1,000	50.00%
<b>Total Other Protective Services</b>		<b>\$8,488</b>	<b>\$8,488</b>		<b>\$10,772</b>	<b>\$10,772</b>	<b>\$2,284</b>	<b>26.91%</b>
<b>Total Internal Budget</b>	<b>-\$55,300</b>	<b>\$374,434</b>	<b>\$319,134</b>	<b>-\$30,500</b>	<b>\$392,244</b>	<b>\$361,744</b>	<b>\$42,610</b>	<b>13.35%</b>
Police Service Board		\$12,960	\$12,960		\$12,882	\$12,882	-\$78	-0.60%
Police Services Expenditures	-\$53,511	\$1,402,654	\$1,349,143	-\$106,000	\$1,618,100	\$1,512,100	\$162,957	12.08%
<b>Total External Budget</b>	<b>-\$53,511</b>	<b>\$1,415,614</b>	<b>\$1,362,103</b>	<b>-\$106,000</b>	<b>\$1,630,982</b>	<b>\$1,524,982</b>	<b>\$162,879</b>	<b>11.96%</b>
<b>TTL PROTECTIVE SERVICES OPERATING</b>	<b>-\$108,811</b>	<b>\$1,790,048</b>	<b>\$1,681,237</b>	<b>-\$136,500</b>	<b>\$2,023,226</b>	<b>\$1,886,726</b>	<b>\$205,489</b>	<b>12.22%</b>

The Municipality of Brighton Fire Department handles approximately 15 fire/ emergency calls, 30 accident assistance, 220 medical first response calls, and 65 investigative calls annually. Some operational highlights include:

The Fire Department maintains its two Fire Halls and nine Fire Vehicles.

- Wages - 36 volunteer staff including the Fire Chief and other officers.
- Revenue is derived from inspections, MTO assistance and non-resident accident assistance.
- 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.
- Debt repayment of \$15,000 for a fire truck purchased in 2005 will leave a balance owing to the Urban Infrastructure Reserve Fund of \$10,000.

Policing Services for The Municipality of Brighton are provided under contract by the Northumberland OPP. The contract for policing has increased by \$175,500. In order to lessen the impact on the taxpayers in 2009, a loan from the Urban Infrastructure Reserve Fund of \$50,000, to be repaid over four subsequent years, has been included.

The following summary is provided to outline the repayment plan, based on annual increases of 2% in the policing contract:

	<b>Contract</b>	<b>Reserves</b>	<b>Tax Impact</b>	<b>Increase</b>
2008 Contract	1391554	0	1391554	
2009 Contract	1607000	-50000	1557000	11.89%
2010 Estimate	1639140	12500	1651640	6.08%
2011 Estimate	1671923	12500	1684423	1.98%
2012 Estimate	1705361	12500	1717861	1.99%
2013 Estimate	1739468	12500	1751968	1.99%

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

## 2009 Public Works Operating Budget Highlights

Public Works Summary								
OPERATING BUDGET	2008 Budget			2009 Budget			Change	% Change
	Revenue	Expenditures	Net	Revenue	Expenditures	Net		
Public Wks Revenue & Grants	-\$45,000		-\$45,000	-\$55,000		-\$55,000	-\$10,000	22.22%
Public Wks Administration		\$399,851	\$399,851		\$461,094	\$461,094	\$61,243	15.32%
Public Wks Buildings	-\$47,700	\$83,044	\$35,344	-\$50,050	\$83,669	\$33,619	-\$1,725	-4.88%
Public Wks Eqpmt	\$0	\$338,157	\$338,157	\$0	\$322,378	\$322,378	-\$15,779	-4.67%
Roadways Maintenance Exp	\$0	\$198,500	\$198,500	\$0	\$204,271	\$204,271	\$5,771	2.91%
Bridges and Culverts		\$49,300	\$49,300		\$39,832	\$39,832	-\$9,468	-19.20%
Loose Top Maintenance		\$110,200	\$110,200		\$95,906	\$95,906	-\$14,294	-12.97%
Hard Top Maintenance		\$45,000	\$45,000		\$46,555	\$46,555	\$1,555	3.45%
Winter Control		\$170,000	\$170,000		\$234,600	\$234,600	\$64,600	38.00%
Connecting Link Expenditures		\$4,000	\$4,000		\$0	\$0	-\$4,000	-100.00%
Streetlighting Expenditures		\$132,500	\$132,500		\$135,178	\$135,178	\$2,678	2.02%
Traffic Lights Expenditures		\$8,000	\$8,000		\$8,000	\$8,000	\$0	0.00%
Parking Lots Expenditures		\$2,000	\$2,000		\$0	\$0	-\$2,000	-100.00%
Sidewalks Expenditures		\$15,000	\$15,000		\$13,338	\$13,338	-\$1,662	-11.08%
Storm Sewers Expenditures		\$31,000	\$31,000		\$28,116	\$28,116	-\$2,884	-9.30%
Crossing Guards Expenditures		\$40,424	\$40,424		\$40,897	\$40,897	\$473	1.17%
Waste Tipping Expenditures		\$15,000	\$15,000		\$15,000	\$15,000	\$0	0.00%
<b>Total Internal Budgets</b>	<b>-\$92,700</b>	<b>\$1,641,976</b>	<b>\$1,549,276</b>	<b>-\$105,050</b>	<b>\$1,728,835</b>	<b>\$1,623,785</b>	<b>\$74,509</b>	<b>4.81%</b>
Transportation Services (Quinte Access)		\$14,438	\$14,438		\$15,061	\$15,061	\$623	4.31%
<b>Total External Budgets</b>	<b>\$0</b>	<b>\$14,438</b>	<b>\$14,438</b>	<b>\$0</b>	<b>\$15,061</b>	<b>\$15,061</b>	<b>\$623</b>	<b>100.00%</b>
<b>TTL PUBLIC WORKS OPERATING</b>	<b>-\$92,700</b>	<b>\$1,656,414</b>	<b>\$1,563,714</b>	<b>-\$105,050</b>	<b>\$1,743,896</b>	<b>\$1,638,846</b>	<b>\$75,132</b>	<b>4.80%</b>

The Public Works Department of The Municipality of Brighton is responsible for maintaining 422 km of roads, as well as 31 km of sidewalks, streetlights, parking lots, and storm sewers. This department is home to fifteen employees and maintains two municipal garages and fifteen trucks, as well as several pieces of equipment. Some operational highlights include:

- Debt repayment of \$20,000 for the garage expansion in 2004 will leave a balance owing to the Urban Infrastructure Reserve Fund of \$80,000, and debt repayment of \$50,000 for the 2007 truck will leave a balance owing to the Urban Infrastructure Reserve Fund of \$0
- Expenses to the department include Crossing Guards, the annual Waste Voucher expenditures and Quinte Access expenditures, which has been transferred to this department in 2009.
- After a year of heavy snow removal expenditures, the 2009 budget is cautiously anticipating a cold and wet winter. Since the winter of 2007/08 was the exception and not the rule, we have increased the budget by 38%.
- The extremely high gas prices over the last few years is expected to stabilize.

## 2009 Parks and Recreation Operating Budget Highlights

Parks and Recreation/Cultural Services Summary								
OPERATING BUDGET	2008 Budget			2009 Budget			Change	% Change
	Revenue	Expenditures	Net	Revenue	Expenditures	Net		
Harbours	-\$10,500	\$9,175	-\$1,325	-\$10,750	\$10,492	-\$258	\$1,067	-80.53%
Parks & Recreation Admin		\$177,410	\$177,410		\$193,838	\$193,838	\$16,428	9.26%
Arena	-\$186,925	\$217,503	\$30,578	-\$187,975	\$245,001	\$57,026	\$26,448	86.49%
King Edward Park	-\$9,900	\$9,500	-\$400	-\$9,900	\$13,250	\$3,350	\$3,750	-937.50%
Canteen	-\$8,000	\$13,510	\$5,510	-\$350	\$2,900	\$2,550	-\$2,960	-53.72%
Other Parks	\$0	\$137,557	\$137,557	\$0	\$145,601	\$145,601	\$8,044	5.85%
Community Centre	\$0	\$0	\$0	-\$73,500	\$126,185	\$52,685	\$52,685	100.00%
Parks Garage and Equipment		\$27,555	\$27,555		\$34,172	\$34,172	\$6,617	24.02%
Waterfront Masterplan	\$0	\$0	\$0	-\$77,928	\$77,928	\$0	\$0	0.00%
Tourism and Promotion	\$0	\$61,150	\$61,150	\$0	\$50,700	\$50,700	-\$10,450	-17.09%
Recreation - Community Events	-\$5,300	\$9,625	\$4,325	-\$3,700	\$27,309	\$23,609	\$19,284	445.87%
Other Cultural Services	\$0	\$57,433	\$57,433	-\$2,730	\$66,000	\$63,270	\$5,837	10.16%
<b>Total Internal Budgets</b>	<b>-\$220,625</b>	<b>\$720,418</b>	<b>\$499,793</b>	<b>-\$366,833</b>	<b>\$993,376</b>	<b>\$626,543</b>	<b>\$126,750</b>	<b>25.36%</b>
Library Board		\$169,550	\$169,550		\$196,500	\$196,500	\$26,950	15.90%
<b>Total External Budgets</b>	<b>\$0</b>	<b>\$169,550</b>	<b>\$169,550</b>	<b>\$0</b>	<b>\$196,500</b>	<b>\$196,500</b>	<b>\$26,950</b>	<b>15.90%</b>
<b>TTL PARKS AND RECREATION OPERATING</b>	<b>-\$220,625</b>	<b>\$889,968</b>	<b>\$669,343</b>	<b>-\$366,833</b>	<b>\$1,189,876</b>	<b>\$823,043</b>	<b>\$153,700</b>	<b>22.96%</b>

The Parks and Recreation Department is responsible for the maintenance and operation of the King Edward Park Arena, as well as 12 parks, three marinas, sports fields and the Municipality's flowers and gardens. In 2009, the new Community Centre will be added to the responsibilities of this department. Highlights of the 2009 budget for the operation of these assets are as follows:

- Debt repayment of \$20,000 for the garage expansion in 2004 will leave a balance owing to the Urban Infrastructure Reserve Fund of \$120,000.
- 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.
- The new Community Centre will open in early 2009. A part time facility custodian will be hired in early 2009
- Debt repayment of \$100,000 for the Community Centre expansion has been added to the budget, offset in part by a transfer from the Urban Infrastructure Reserve Fund of \$60,000. This revenue from the UIRF is equal to the annual estimated interest earned on the fund.

### Tourism, Culture and Events

- The Brighton and District Chamber of Commerce supports tourism within the municipality with several initiatives. It is recommended that a grant of \$25,000 be provided to the Chamber of Commerce in exchange for a tourism partnership in promoting Brighton.

- Tourism – Brighton is a tourist destination. Events such as Applefest, Apple Route, Doors Open, Rural Ramble and Winterfest bring thousands of tourists to the Municipality each year. The following support is recommended and included herein:

<b>Tourism</b>	<b>2007 Budget</b>	<b>2008 Budget</b>	<b>2009 Recommended</b>
Apple Route	2,500.00	2,500.00	2,500.00
Applefest	2,500.00	2,500.00	5,000.00
Chamber Joint Advertising	1,200.00	1,200.00	-
Chamber Grant	23,000.00	10,000.00	25,000.00
Doors Open	-	750.00	500.00
Rural Ramble	1,000.00	1,000.00	500.00
Winterfest	1,000.00	1,000.00	1,000.00
Tourism Promotion		10,000.00	11,200.00
Other	2,500.00	2,000.00	5,000.00
<b>Total Tourism</b>	<b>33,700.00</b>	<b>30,950.00</b>	<b>50,700.00</b>

- In addition, the Community Development Officer has requested a budget for the Community Events Calendar, Signage and Maps, Marketing and Sponsorship including tourism advertisements in magazines and tourism guides, sponsorship of tourism events and web-based advertising.
- Civic Awards – This Committee of Council held a very successful Awards banquet in 2008. It is recommended that the budget for this event continue as follows:

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

- Community Groups – It is recommended that the Municipality continue to support the community groups that provide quality of life for our residents. A comparison for 2007, 2008 and the proposed 2009 budget is as follows:

<b>Community Support</b>	<b>2007 Budget</b>	<b>2008 Budget</b>	<b>2009 Recommended</b>
United Way	1,000.00	1,000.00	1,000.00
YMCA	14,433.00	14,433.00	20,500.00
YMCA Marketing Support	-	10,000.00	-
Quinte Sailability	700.00	700.00	750.00
SOHO (Proctor House)	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
Cod Hall Drop-in Program	-	4,000.00	4,000.00
Pitch-In Canada			550.00
Eastern Ontario Retrievers			500.00
Horticultural Society	700.00	700.00	700.00
Northumberland Service For Women	-	5,000.00	5,000.00
Cold Creek Silver Stick	150.00	-	-
Trail Contingency	-	15,000.00	-
Presqu'ile Boardwalk	-	10,000.00	-
Waterfront Regeneration	500.00	500.00	-
<b>Total Community Support</b>	<b>35,983.00</b>	<b>77,333.00</b>	<b>51,500.00</b>

- Cultures and Events Committee – The members of this Committee work diligently to provide quality events for the enjoyment of residents and tourists. A comparison of 2007, 2008 and the budget request for 2009 is as follows:

<b>Cultures and Events Committee</b>	<b>2007 Budget</b>	<b>2008 Budget</b>	<b>2009 Recommended</b>
Canada Day Revenue	(2,000.00)	(1,000.00)	(2,200.00)
Canada Day Expenditures	6,500.00	6,500.00	8,375.00
Concerts in the Park Revenue	(3,000.00)	(3,000.00)	(1,000.00)
Concerts in the Park Expenditures	4,000.00	3,000.00	5,250.00
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)
Santa Claus Parade Expenditures	2,200.00	3,800.00	5,500.00
Miscellaneous Expenses	-	-	3,700.00
<b>Total Events Committee</b>	<b>10,700.00</b>	<b>14,000.00</b>	<b>19,125.00</b>

- The Brighton Library Board has submitted their 2009 budget for Council's consideration. The budget will increase to \$196,500 to support increased hours of operation. The Library Board reserve has been depleted.

## 2009 Planning Services Operating Budget Highlights

Planning and Economic Development Summary								
OPERATING BUDGET	2008 Budget			2009 Budget			Change	% Change
	Revenue	Expenditures	Net	Revenue	Expenditures	Net		
Planning & Zoning	-\$52,200	\$176,408	\$124,208	-\$54,000	\$186,919	\$132,919	\$8,711	7.01%
Accessibility Committee		\$0	\$0		\$3,002	\$3,002	\$3,002	100.00%
Heritage Committee		\$0	\$0		\$3,002	\$3,002	\$3,002	100.00%
Committee of Adjustment	-\$2,100	\$1,400	-\$700	-\$2,150	\$774	-\$1,376	-\$676	96.62%
Industrial Park	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Building Department Expenditures	-\$225,500	\$216,525	-\$8,975	-\$223,125	\$220,625	-\$2,500	\$6,475	-72.15%
Bylaw Enforcement Expenditures	-\$7,700	\$70,855	\$63,155	-\$2,700	\$82,116	\$79,416	\$16,261	25.75%
Animal Control Expenditures	-\$17,500	\$17,500	\$0	-\$17,000	\$17,000	\$0	\$0	0.00%
Rural Advisory Committee		\$2,175	\$2,175		\$249	\$249	-\$1,926	-88.55%
Tile Drainage Loans	-\$7,273	\$7,273	\$0	-\$2,325	\$2,325	\$0	\$0	0.00%
Economic Development		\$86,882	\$86,882		\$96,237	\$96,237	\$9,355	10.77%
<b>Total Internal Budgets</b>	<b>-\$312,273</b>	<b>\$579,018</b>	<b>\$266,745</b>	<b>-\$301,300</b>	<b>\$612,249</b>	<b>\$310,949</b>	<b>\$44,204</b>	<b>16.57%</b>
DBIA Expenditures	-\$21,000	\$21,000	\$0	-\$25,000	\$25,000	\$0	\$0	0.00%
Conservation Authority		\$99,636	\$99,636		\$103,408	\$103,408	\$3,772	3.79%
<b>Total External Budgets</b>	<b>-\$21,000</b>	<b>\$120,636</b>	<b>\$99,636</b>	<b>-\$25,000</b>	<b>\$128,408</b>	<b>\$103,408</b>	<b>\$3,772</b>	<b>3.79%</b>
<b>TTL PLANNING OPERATING</b>	<b>-\$333,273</b>	<b>\$699,654</b>	<b>\$366,381</b>	<b>-\$326,300</b>	<b>\$740,657</b>	<b>\$414,357</b>	<b>\$47,976</b>	<b>13.09%</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 new Advisory Committees; Heritage and Accessibility. Highlights are as follows:

### Bylaw Department

- Employs a full time Bylaw Enforcement Officer
- 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

### Building Department

- Employs one Chief Building Official and one Building Inspector
- Issues building permits and conducts inspections
- Handles over 200 building permits per year with values over \$32 million

### Planning Services

- Two full time staff and deals with consent (severance) applications, rezoning, remove holding requests, Official Plan amendments, minor variance applications and general planning and development inquiries from the public and developers.
- Northumberland Growth Management strategy involvement
- Working on new Official Plan
- Developing Wind Energy Policies

## Economic Development

- Employs the Community Development Officer and the Economic Development Committee and provides funding to the Quinte Economic Development Corporation.
- First Impression Program
- Façade Improvement Grants
- Manufacturers Breakfasts
- Network Brighton Breakfasts
- Website Development
- Ontario East Creative Economy

## 2009 Environmental Services Operating Budget Highlights

Environmental Services								
RATE SUPPORTED OPERATING BUDGET	2008 Budget			2009 Budget			Change	% Change
	Revenue	Expenditures	Net	Revenue	Expenditures	Net		
Sanitary Sewers Exp	-\$576,050	\$576,050	\$0	-\$588,400	\$588,400	\$0	\$0	0.00%
<b>Total Sewer Operating</b>	<b>-\$576,050</b>	<b>\$576,050</b>	<b>\$0</b>	<b>-\$588,400</b>	<b>\$588,400</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>
Waterworks - Plant	\$0	\$211,675	\$211,675	\$0	\$121,485	\$121,485	-\$90,190	-42.61%
Waterworks - Distribution	-\$533,475	\$320,800	-\$212,675	-\$493,050	\$367,318	-\$125,732	\$86,943	-40.88%
Water Meters & Bulk Water	-\$23,000	\$24,000	\$1,000	-\$16,500	\$20,747	\$4,247	\$3,247	324.67%
<b>Total Water Operating</b>	<b>-\$556,475</b>	<b>\$556,475</b>	<b>\$0</b>	<b>-\$509,550</b>	<b>\$509,550</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>
<b>TTL USER RATE SUPPORTED OPERATING</b>	<b>-\$1,132,525</b>	<b>\$1,132,525</b>	<b>\$0</b>	<b>-\$1,097,950</b>	<b>\$1,097,950</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>

Environmental Services include both water and wastewater services. A ten-year plan was presented to the public in 2006.

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.

Organizational changes will be introduced in 2009 to streamline this department and to assist the Municipality in meeting legislative requirements. These changes have been included in the 2009 budget.

Operating budget highlights for these departments include:

### Wastewater

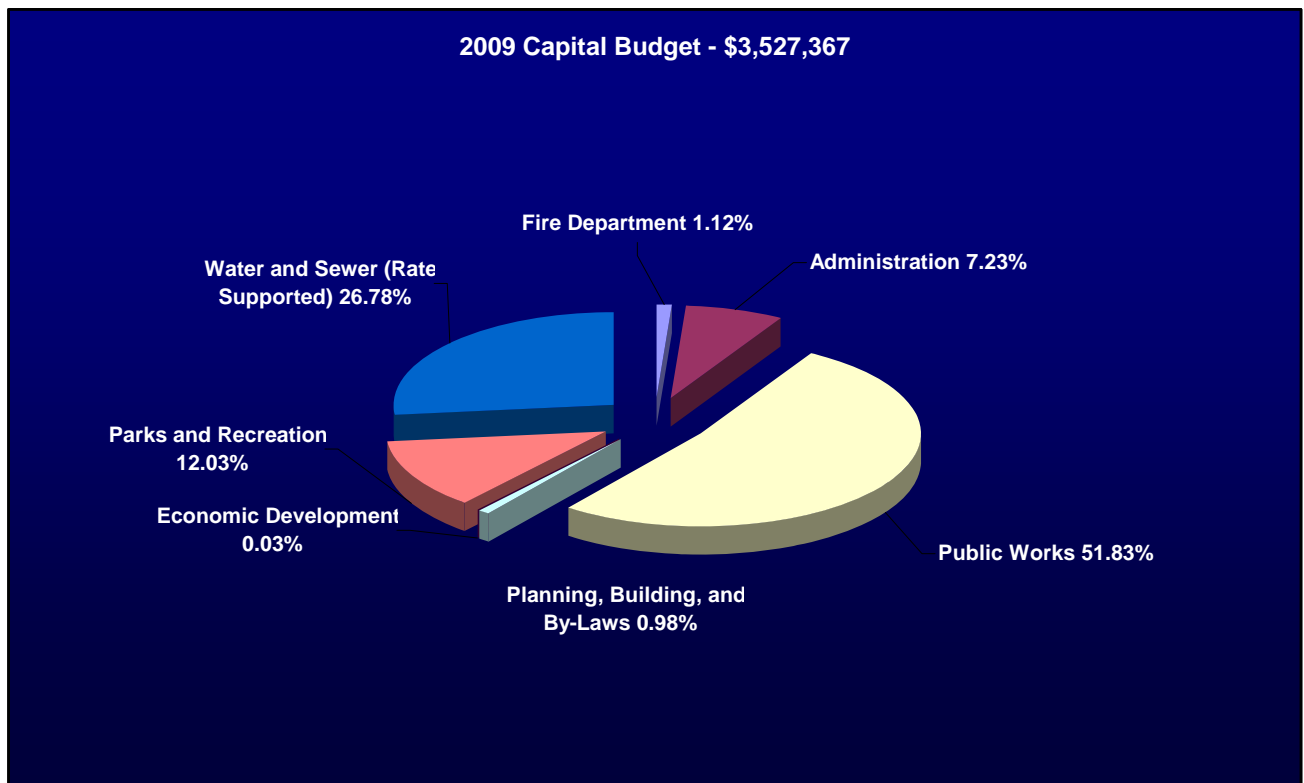
- Employs 1 part time supervisor and 2 part time operators (public works employees are distributed to this department, by usage)
- Operates the wastewater treatment system consisting of over 45 km of sanitary sewer mains, the Harbour St. Pumping Station, and the lagoon and wetland treatment cells.
-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

### 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



## 2009 Capital Budget



## 2009 General Government Capital Budget Highlights

General Government								
CAPITAL BUDGET	2008 Budget			2009 Budget				
	Revenue	Expenditures	Net	Revenue	Expenditures	Net	Change	% Change
General Government Capital Expenditure	-\$21,818	\$48,000	\$26,182	-\$255,000	\$255,000	\$0	-\$26,182	-100.00%
<b>TTL GENERAL GOVERNMENT CAPITAL</b>	<b>-\$21,818</b>	<b>\$48,000</b>	<b>\$26,182</b>	<b>-\$255,000</b>	<b>\$255,000</b>	<b>\$0</b>	<b>-\$26,182</b>	<b>-100.00%</b>

### Capital Funding

- From Reserves – \$200,000 from the 2008 *Investing in Ontario* funding to purchase and implement a new financial system which will integrate the two current systems and assist with PSAB requirements for Tangible Capital Assets.
- From Reserves - \$30,000 from Administration Reserve to fund the Council Chamber Speaker System
- From Development Charges - \$25,000 from New Arena DC's to fund the Development Charges Study. These funds will be repaid to the New Arena DC through future Development Charges.

### Capital Expenditures

Speaker System - Council Chambers	30,000.00
<b>Total Municipal Building</b>	<b>30,000.00</b>
Development Charges Study	25,000.00
Financial Software	200,000.00
<b>Total Administration</b>	<b>225,000.00</b>

## 2009 Protective Services Capital Budget Highlights

Protective Services								
CAPITAL BUDGET	2008 Budget			2009 Budget				
	Revenue	Expenditures	Net	Revenue	Expenditures	Net	Change	% Change
Fire Dept Capital	-\$85,000	\$89,200	\$4,200	-\$10,000	\$39,510	\$29,510	\$25,310	602.62%
<b>TTL PROTECTIVE SERVICES CAPITAL</b>	<b>-\$85,000</b>	<b>\$89,200</b>	<b>\$4,200</b>	<b>-\$10,000</b>	<b>\$39,510</b>	<b>\$29,510</b>	<b>\$25,310</b>	<b>602.62%</b>

### Capital Funding

- From Development Charges - \$10,000 from Fire Protection DC to fund 25% of Capital Expenditures

### Capital Expenditures

Computers	3,600.00
Bunker Gear (6)	9,600.00
Nomex Coveralls (8)	2,800.00
Boots, Helmets, Gloves	1,500.00
Uniforms	1,200.00
Dispatch Equipment	6,000.00
SCBA Masks	1,200.00
Rescue Randy	1,000.00
Glass Cutter (2)	500.00
Holigan Tool (2)	550.00
Extrication Tools	1,500.00
Strainer	750.00
Foam Nozzle, Cellar Nozzle	2,100.00
Hoses	4,710.00
Radios and Pagers	2,500.00
<b>Total Fire Department</b>	<b>39,510.00</b>

## 2009 Public Works Capital Budget Highlights

Public Works								
CAPITAL BUDGET	2008 Budget			2009 Budget			Change	% Change
	Revenue	Expenditures	Net	Revenue	Expenditures	Net		
Public Wks Grants	-\$153,514		-\$153,514	-\$307,027		-\$307,027	-\$153,513	100.00%
Public Works Capital Admin Expenditure		\$6,500	\$6,500		\$0	\$0	-\$6,500	-100.00%
Public Wks Buildings Capital Expenditures	\$0	\$50,000	\$50,000	-\$20,000	\$66,000	\$46,000	-\$4,000	-8.00%
Public Wks Equip Capital Expenditures	\$0	\$290,000	\$290,000	\$0	\$255,000	\$255,000	-\$35,000	-12.07%
Public Wks Roads Projects	-\$590,171	\$631,000	\$40,829	-\$708,671	\$1,076,237	\$367,566	\$326,737	800.26%
Public Works Connecting Link Expenditures	-\$30,000	\$260,000	\$230,000	-\$252,806	\$401,120	\$148,314	-\$81,686	-35.52%
Storm Sewers capital Expenditures	-\$50,000	\$50,000	\$0	\$0	\$30,000	\$30,000	\$30,000	100.00%
<b>TTL PUBLIC WORKS CAPITAL</b>	<b>-\$823,685</b>	<b>\$1,287,500</b>	<b>\$463,815</b>	<b>-\$1,288,504</b>	<b>\$1,828,357</b>	<b>\$539,852</b>	<b>\$76,037</b>	<b>16.39%</b>

### Capital Funding

- From Reserves – \$479,373 from the 2008 *Investing in Ontario* funding for some of the planned road construction projects and \$6,686 from the Investing in Ontario funding will be used for the Ontario Street walkway.
- From Development Charges - \$140,000 from Public Works DC to fund some of the planned road construction projects.
- From Reserves - \$89,298 of unspent funding from the 2008 MTO grant. Funds transferred to PW Reserve in 2008.
- Federal Gas Tax - \$307,027 to be received in 2009 and applied to our Capital Roads Projects.
- From Reserves – \$20,000 from Heritage Building Reserve for Hilton Hall roof, if not complete in 2008. A recommendation was made to Council to transfer \$20,000 to reserves in 2008, with the understanding that the funds will be transferred from reserves in 2009 to fund this project, in part.
- From Reserve Funds - \$30,000 from the Connecting Link Reserve Fund to be spent on Engineering Design Consulting. This project was deferred in 2008.
- From Reserves - \$175,000 from Sidewalk Reserve for the Ontario Street Pedestrian Walkway. This project was deferred in 2008.
- Roads Projects – Richardson Street roads project that was included in the **2008** Capital Budget was not be complete at year end. The balance of this project was carried over into 2009, the surplus transferred to reserves in 2008 and the projects funded from reserves in 2009.

## 2009 Public Works Capital Budget Highlights

### Capital Expenditures

Hilton Hall Roof	40,000.00
Furnace - 67 Sharp Road	6,000.00
401 Sign Illumination	20,000.00
<b>Total PW Building</b>	<b>66,000.00</b>
Used 1/2 ton from water	5,000.00
1/3 of Tractor backhoe	50,000.00
Street Sweeper	200,000.00
<b>Total PW Equipment</b>	<b>255,000.00</b>
<b>Connecting Link</b>	<b>30,000.00</b>
<b>Total Connecting Link</b>	<b>30,000.00</b>
Ontario St. Pedestrian Walkway	300,000.00
Sidewalks	30,000.00
<b>Total Sidewalks</b>	<b>330,000.00</b>
Parking Lots	41,120.00
<b>Total Parking Lots</b>	<b>41,120.00</b>
<b>Storm Sewer</b>	<b>30,000.00</b>
<b>Total Storm Sewer</b>	<b>30,000.00</b>
<b>Road Construction Projects</b>	
Road Construction Wages	44,537.00
Old Wooler Road	247,000.00
Hunt Lane	4,000.00
Tillings Road	25,000.00
Oliphant Street	227,000.00
Creekside Lane	4,000.00
Dufferin Street	245,300.00
Hansen Road	75,000.00
Smith Street	204,400.00
<b>Total Road Construction</b>	<b>1,076,237.00</b>

## 2009 Parks and Recreation Capital Budget Highlights

Parks and Recreation/Cultural Services								
CAPITAL BUDGET	2008 Budget			2009 Budget				
	Revenue	Expenditures	Net	Revenue	Expenditures	Net	Change	% Change
Parks and Recreation Capital	-\$1,605,000	\$1,794,750	\$189,750	-\$179,000	\$249,500	\$70,500	-\$119,250	-62.85%
Trails and Boardwalks Capital	\$0	\$30,000	\$30,000	-\$175,000	\$175,000	\$0	-\$30,000	-100.00%
<b>TTL PARKS AND RECREATION CAPITAL</b>	<b>-\$1,605,000</b>	<b>\$1,824,750</b>	<b>\$219,750</b>	<b>-\$354,000</b>	<b>\$424,500</b>	<b>\$70,500</b>	<b>-\$149,250</b>	<b>-67.92%</b>

### Capital Funding

#### Parks and Recreation

- From Reserves - \$40,000 from the Parkland Reserve, \$25,000 from Development Charges and \$70,000 from the Recreation Reserve to be spent on King Edward Park Events Shelter, Gosport Playground, Gosport Shelter and Walas Playground. These projects were deferred in 2008 and the funds were transferred to reserves to be used to fund these projects in 2009.
- From Development Charges - \$6,500 to fund Codrington Playground and Zero Turn Radius Mower, in part.
- From Parkland Reserve - \$15,000 to fund Codrington Playground and Zero Turn Radius Mower, in part.
- From Reserves - \$20,000 from the General Reserve to fund BOLDRA Dog Park. These funds will be repaid to the Recreation Reserve through BOLDRA fundraising.
- Grant Application – A grant for Arena Lighting Retrofit of \$2,500 has been budgeted.
- Arena Expansion – The Arena Expansion/Community Centre project was included in the **2008** Capital Budget and was not complete at year end. The balance of the tendered project was carried over into 2009, the surplus transferred to reserves in 2008 and the project funded from reserves in 2009.

#### Trails

- Grant Application – The Municipality will apply for a \$75,000 grant from The Trillium Foundation for our trail project.
- From Reserves – \$85,000 from the 2008 *Investing in Ontario* grant to fund part of the trail addition.
- From Reserves - \$15,000 from the Recreation Reserve to fund part of the trail addition. Butler Creek Trail additions were deferred in 2008. A recommendation will be made to transfer the 2008 trail allocation into the Recreation Reserve.

- Goals include:
  - ✓ Create and maintain a trail system connecting Brighton's Waterfront with Proctor Park
  - ✓ Link to other local trails/property such as Presqu'ile Park, St. Mary's Cement, and The Waterfront Trail
  - ✓ Produce and place proper signage/maps on trails
  - ✓ Promote trails
  
- Sections
  - ✓ Harbour Street to Baldwin Street but will require negotiation with owner and boardwalk may be required near marshland
  - ✓ Baldwin Street south but will require negotiation with owner and boardwalk may be required near marshland
  - ✓ Harbour Street to Cedar Street has already been developed and is called the "Tobey Link"
  - ✓ Cedar/Prince Edward St. and Ontario St. but will require negotiation with owners
  - ✓ Railway Crossing at Ontario Street – Municipality is awaiting approval to construct a pedestrian walkway
  - ✓ Homes Subdivision Property – we have started trail development
  - ✓ Brighton Health Service Centre Property
  - ✓ Rosslyn Estates Subdivision Property – an agreement is in place

**\*The project will focus on sections Harbour Street to Baldwin, Brighton Health Service Centre property and Rosslyn Estates property first. Some trails may be designated as "walking only" trails.**

- Challenges
  - ✓ Compliance with Lower Trent Conservation policies
  - ✓ Obtaining permission from property owners
  - ✓ Maintenance of current/completed trails (weeds/vegetation/damage etc.)
  - ✓ Proper trail width (walking trail = 1.5 m, cycling or multi-use trail = 2.7m according to the Waterfront Regeneration Trust Design and Signage Guidelines)
  - ✓ railway crossing

## 2009 Parks and Recreation Capital Budget Highlights

### Capital Expenditures

<b>Arena</b>	
Lighting Retrofit	4,500.00
Evaporative Condensor	42,500.00
Ice Edger	3,500.00
<b>Total Arena</b>	<b>50,500.00</b>
<b>Parks</b>	
King Edward Park Events Shelter	75,000.00
Gosport Playground	20,000.00
Gosport Shelter	25,000.00
Walas Playground	15,000.00
Recycling Containers	5,000.00
Codrington Playground	11,500.00
Zero turn radius mower	15,000.00
Dog Park Fencing	20,000.00
Tractor Loader Backhoe Payment	10,000.00
Park Benches	2,500.00
<b>Total Parks</b>	<b>199,000.00</b>
<b>Trails and Boardwalks</b>	
Trail Addition	175,000.00
<b>Total Trails and Boardwalks</b>	<b>175,000.00</b>

## 2009 Planning Services Capital Budget Highlights

Planning and Economic Development								
CAPITAL BUDGET	2008 Budget			2009 Budget			Change	% Change
	Revenue	Expenditures	Net	Revenue	Expenditures	Net		
Planning and Zoning Capital Expenditures		\$2,000	\$2,000	-\$15,000	\$32,000	\$17,000	\$15,000	750.00%
Building Department Capital Expenditures		\$0	\$0		\$2,500	\$2,500	\$2,500	100.00%
Economic Development Capital		\$0	\$0		\$1,000	\$1,000	\$1,000	100.00%
<b>TTL PLANNING CAPITAL</b>	<b>\$0</b>	<b>\$2,000</b>	<b>\$2,000</b>	<b>-\$15,000</b>	<b>\$35,500</b>	<b>\$20,500</b>	<b>\$18,500</b>	<b>925.00%</b>

### Capital Funding

- From Reserves - \$15,000 from General Reserves for the Official Plan for the portion of the project that is not complete at the end of 2008.

### Capital Expenditures

Official Plan	30,000.00
Computer	2,000.00
<b>Total Planning Services</b>	<b>32,000.00</b>
Desk	1,000.00
<b>Total Economic Development</b>	<b>1,000.00</b>

Computer	1,500.00
Furniture	1,000.00
<b>Total Building Department</b>	<b>2,500.00</b>

## 2009 Environmental Services Capital Budget Highlights

Environmental Services								
RATE SUPPORTED CAPITAL BUDGET	2008 Budget			2009 Budget			Change	% Change
	Revenue	Expenditures	Net	Revenue	Expenditures	Net		
Sewer Capital	-\$40,000	\$40,000	\$0	-\$450,000	\$450,000	\$0	\$0	0.00%
<b>Total Sewer Capital</b>	<b>-\$40,000</b>	<b>\$40,000</b>	<b>\$0</b>	<b>-\$450,000</b>	<b>\$450,000</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>
Waterworks Capital	-\$386,000	\$386,000	\$0	-\$494,500	\$494,500	\$0	\$0	0.00%
<b>Total Water Capital</b>	<b>-\$386,000</b>	<b>\$386,000</b>	<b>\$0</b>	<b>-\$494,500</b>	<b>\$494,500</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>
<b>TTL USER RATE SUPPORTED CAPITAL</b>	<b>-\$426,000</b>	<b>\$426,000</b>	<b>\$0</b>	<b>-\$944,500</b>	<b>\$944,500</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>

### Capital Funding

- From Reserve Funds - \$133,333 from Wastewater Reserve Fund for 1/3 of Wastewater Lagoon System Consulting.
- Build Canada Fund Application - \$266,667 for 2/3 of Wastewater Lagoon System Consulting. This project will not be complete until 2012.
- 1/3 of backhoe to be funded from wastewater user fees and 1/3 of backhoe to be funded from water user fees.

### Capital Expenditures

Consultant Costs	400,000.00
<b>Wastewater Consulting</b>	<b>400,000.00</b>
1/3 of Tractor backhoe	50,000.00
<b>Wastewater Equipment</b>	<b>50,000.00</b>
Financial Expenses for Water Debt	83,000.00
Water Plant Upgrades	10,000.00
<b>Water Plant</b>	<b>93,000.00</b>
Watermain - Oliphant St	161,900.00
Watermain - Dufferin St	164,600.00
1/2 ton truck	25,000.00
1/3 of Tractor backhoe	50,000.00
<b>Water Distribution</b>	<b>401,500.00</b>



*Debt*

*Management*

## Reserves and Reserve Funds

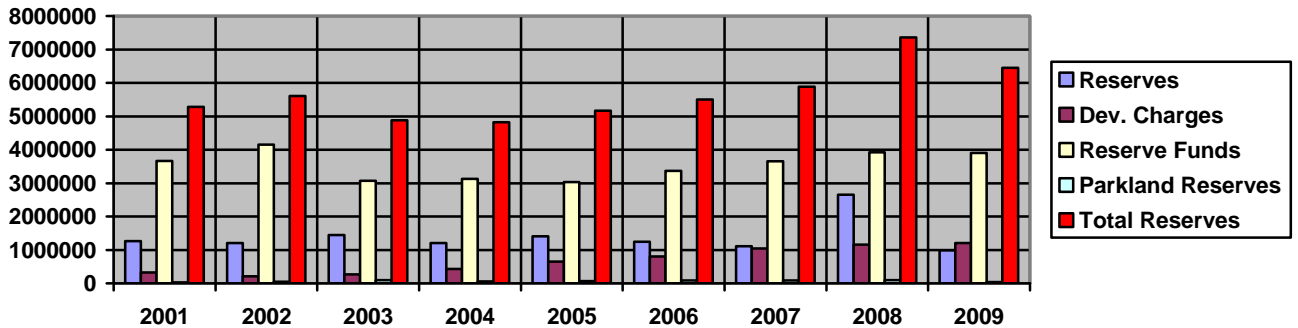
Reserves and Reserve Funds are established to fund future operating and capital expenditures, long term liabilities, special projects, working capital requirements and to stabilize taxation and other rates.

### 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	7,826,737
2009	6,136,154

### Reserve Trend Since Amalgamation

Reserves are comprised of Reserves, Reserve Funds, Development Charges and Parkland Reserves. The graph below depicts the balances in each of the funds at each year end since amalgamation.



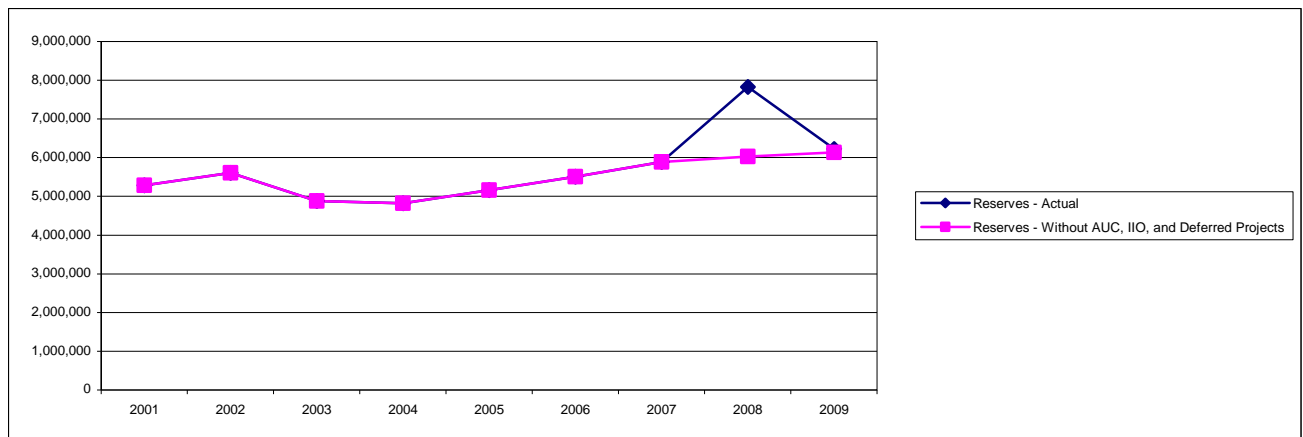
## Reserve Balances Since Amalgamation

Healthy Reserves are predicted for the end of 2009 - \$6,136,154.

Reserves saw a large increase at the end of 2008, indicated by the blue line. This was due to transfers to reserves for projects budgeted in 2008 but not completed and will be completed in 2009.

Investing In Ontario Funding – Received from the Province to be used for Capital – Council agreed to transfer \$837,059 to reserves in 2008, to be used for capital projects in 2009.

If we had not made transfers to reserves at the end of 2008 for projects to be completed in 2009, reserves would have remained more stable, as indicated by the pink line



**Municipality of Brighton  
2009 Estimated Activity  
Reserves**

Reserve	Account Number	Balance December 31, 2008	Transfers In	Interest Earned	Transfers Out	Balance December 31, 2009
General	G-L50-L52-9805	(996,116.50)	(2,500.00)		771,059.00	(227,557.50)
Water	G-L50-L52-9808	(158,323.15)			158,323.15	-
Capital Funds	G-L50-L52-9815	(226,624.63)				(226,624.63)
Employee Bonus	G-L50-L52-9821	(6,500.00)				(6,500.00)
Election	G-L50-L52-9822	-	(5,000.00)			(5,000.00)
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	(139,622.46)			43,114.46	(96,508.00)
P.W. Equipment	G-L50-L52-9834	(404,978.01)			372,225.92	(32,752.09)
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	(175,000.00)			175,000.00	-
Building Department	G-L50-L52-9841	(19,075.54)	(1,494.00)			(20,569.54)
Youth Initiative	G-L50-L52-9842	(3,500.00)	(2,500.00)			(6,000.00)
SAG Community Care	G-L50-L52-9843	(151,392.00)				(151,392.00)
160th Anniversary	G-L50-L52-9844	(2,500.00)				(2,500.00)
Heritage Building	G-L50-L52-9845	(20,000.00)			20,000.00	-
Development Charges Study	G-L50-L52-9846	-				-
Recreation	G-L50-L52-9848	(118,027.58)			138,027.58	20,000.00
<b>Total</b>		<b>(2,651,546.24)</b>	<b>(11,494.00)</b>		<b>1,677,750.11</b>	<b>(985,290.13)</b>

**Municipality of Brighton  
2009 Estimated Activity  
Parkland Reserve Funds**

Parkland Reserves	Account Number	Balance December 31, 2008	Transfers In	Interest Earned	Transfers Out	Balance December 31, 2009
Parkland Reserve	GL55L569860	(91,031.60)	(4,000.00)	(2,000.00)	55,000.00	(42,031.60)
<b>Total</b>		<b>(91,031.60)</b>	<b>(4,000.00)</b>	<b>(2,000.00)</b>	<b>55,000.00</b>	<b>(42,031.60)</b>

**Municipality of Brighton  
2009 Estimated Activity  
Development Charges**

<b>Development Charges</b>	<b>Account Number</b>	<b>Balance December 31, 2008</b>	<b>Transfers In</b>	<b>Interest Earned</b>	<b>Transfers Out</b>	<b>Balance December 31, 2009</b>
Grade Separation	GL55L559849	(111,929.41)	(22,000.00)	(3,200.00)	-	(137,129.41)
General Gov't	GL55L559850	-		-	-	-
Prot Persons/Prop	GL55L559851	-		-	-	-
Fire Protection	GL55L559852	(38,135.34)	(34,000.00)	(1,500.00)	10,000.00	(63,635.34)
Public Works	GL55L559853	(21,356.36)	(120,000.00)	(1,500.00)	140,000.00	(2,856.36)
Sanitary Sewers	GL55L559854	(266,236.50)	(25,000.00)	(8,000.00)	-	(299,236.50)
PUC Water	GL55L559855	(158,046.96)	(42,000.00)	(3,000.00)	146,000.00	(57,046.96)
Parks	GL55L559856	(33,702.18)	(9,500.00)	(300.00)	31,500.00	(12,002.18)
Library	GL55L559857	(7,658.27)	(2,800.00)	(200.00)	-	(10,658.27)
Sewage Treat Plant	GL55L559858	(334,053.96)	(76,000.00)	(9,000.00)	-	(419,053.96)
Rec - New Arena	GL55L559859	(189,401.09)	(38,000.00)	(5,000.00)	25,000.00	(207,401.09)
<b>Total</b>		<b>(1,160,520.07)</b>	<b>(369,300.00)</b>	<b>(31,700.00)</b>	<b>352,500.00</b>	<b>(1,209,020.07)</b>

**Municipality of Brighton  
2009 Estimated Activity  
Reserve Funds**

<b>Reserve Funds</b>	<b>Account Number</b>	<b>Balance December 31, 2008</b>	<b>Transfers In</b>	<b>Interest Earned</b>	<b>Transfers Out</b>	<b>Balance December 31, 2009</b>
PW Equipment	GL60L609834	-	-	-	-	-
Urban Infrastructure	GL60L609862	(2,115,197.31)	-	(60,000.00)	156,314.00	(2,018,883.31)
Firefighters' Own	GL60L609863	(10,121.01)	-	(300.00)	-	(10,421.01)
Heart Start	GL60L609864	(6,799.54)	-	(200.00)	-	(6,999.54)
Fire Equipment	GL60L609865	(18,205.54)	-	(500.00)	-	(18,705.54)
Connecting Link	GL60L609866	(75,638.70)	-	(1,300.00)	30,000.00	(46,938.70)
Parking	GL60L609867	(63,842.24)	-	(1,800.00)	41,120.00	(24,522.24)
Recreation	GL60L609868	(43,597.78)	-	(1,200.00)	-	(44,797.78)
Health and Wellness	GL60L609869	-	-	-	-	-
Sanitary Sewer	GL60L619870	(1,590,236.68)	(225,641.00)	(46,000.00)	133,333.00	(1,728,544.68)
Water	GL60L619871	-	-	-	-	-
<b>Total</b>		<b>(3,923,638.80)</b>	<b>(225,641.00)</b>	<b>(111,300.00)</b>	<b>360,767.00</b>	<b>(3,899,812.80)</b>

<b>Total Reserves</b>	<b>(7,826,736.71)</b>	<b>(610,435.00)</b>	<b>(145,000.00)</b>	<b>2,446,017.11</b>	<b>(6,136,154.60)</b>
-----------------------	-----------------------	---------------------	---------------------	---------------------	-----------------------

## 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. Each year, the debt repayment for these expenditures is included in the Departmental Operating Budget. The schedule below details the internal debt and repayments.

	Public Works Garage	2003 Sterling	2005 International	Parks Garage	Municipal Bldg Renovations	Firetruck	2007 PW Truck	Total
	2004	2003	2005	2005	2005	2005	2006	
<b>2003: Borrowed</b>		\$ 250,000.00						\$ 250,000.00
Repayment		\$ (50,000.00)						\$ (50,000.00)
<b>Balance</b>		<b>\$ 200,000.00</b>						<b>\$ 200,000.00</b>
<b>2004: Borrowed</b>	\$ 200,000.00							\$ 200,000.00
Repayment	\$ (20,000.00)	\$ (50,000.00)						\$ (70,000.00)
<b>Balance</b>	<b>\$ 180,000.00</b>	<b>\$ 150,000.00</b>						<b>\$ 330,000.00</b>
<b>2005: Borrowed</b>			\$ 145,000.00	\$ 220,000.00	\$ 140,000.00	\$ 70,000.00		\$ 575,000.00
Repayment	\$ (20,000.00)	\$ (50,000.00)	\$ (50,000.00)	\$ (20,000.00)	\$ -	\$ -		\$ (140,000.00)
<b>Balance</b>	<b>\$ 160,000.00</b>	<b>\$ 100,000.00</b>	<b>\$ 95,000.00</b>	<b>\$ 200,000.00</b>	<b>\$ 140,000.00</b>	<b>\$ 70,000.00</b>		<b>\$ 765,000.00</b>
<b>2006: Borrowed</b>							\$ 200,000.00	\$ 200,000.00
Repayment	\$ (20,000.00)	\$ (50,000.00)	\$ (50,000.00)	\$ (20,000.00)	\$ (15,000.00)	\$ (15,000.00)	\$ (50,000.00)	\$ (220,000.00)
<b>Balance</b>	<b>\$ 140,000.00</b>	<b>\$ 50,000.00</b>	<b>\$ 45,000.00</b>	<b>\$ 180,000.00</b>	<b>\$ 125,000.00</b>	<b>\$ 55,000.00</b>	<b>\$ 150,000.00</b>	<b>\$ 745,000.00</b>
<b>2007: Repayment</b>	\$ (20,000.00)	\$ (50,000.00)	\$ (45,000.00)	\$ (20,000.00)	\$ (15,000.00)	\$ (15,000.00)	\$ (50,000.00)	\$ (215,000.00)
<b>Balance</b>	<b>\$ 120,000.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 160,000.00</b>	<b>\$ 110,000.00</b>	<b>\$ 40,000.00</b>	<b>\$ 100,000.00</b>	<b>\$ 530,000.00</b>
<b>2008: Repayment</b>	\$ (20,000.00)			\$ (20,000.00)	\$ (15,000.00)	\$ (15,000.00)	\$ (50,000.00)	\$ (120,000.00)
<b>Balance</b>	<b>\$ 100,000.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 140,000.00</b>	<b>\$ 95,000.00</b>	<b>\$ 25,000.00</b>	<b>\$ 50,000.00</b>	<b>\$ 410,000.00</b>
<b>2009: Repayment</b>	\$ (20,000.00)			\$ (20,000.00)	\$ (15,000.00)	\$ (15,000.00)	\$ (50,000.00)	\$ (120,000.00)
<b>Balance</b>	<b>\$ 80,000.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 120,000.00</b>	<b>\$ 80,000.00</b>	<b>\$ 10,000.00</b>	<b>\$ -</b>	<b>\$ 290,000.00</b>
<b>2010: Repayment</b>	\$ (20,000.00)			\$ (20,000.00)	\$ (15,000.00)	\$ (10,000.00)		\$ (65,000.00)
<b>Balance</b>	<b>\$ 60,000.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 100,000.00</b>	<b>\$ 65,000.00</b>	<b>\$ -</b>		<b>\$ 225,000.00</b>
<b>2011: Repayment</b>	\$ (20,000.00)			\$ (20,000.00)	\$ (15,000.00)			\$ (55,000.00)
<b>Balance</b>	<b>\$ 40,000.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 80,000.00</b>	<b>\$ 50,000.00</b>	<b>\$ -</b>		<b>\$ 170,000.00</b>
<b>2012: Repayment</b>	\$ (20,000.00)			\$ (20,000.00)	\$ (15,000.00)			\$ (55,000.00)
<b>Balance</b>	<b>\$ 20,000.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 60,000.00</b>	<b>\$ 35,000.00</b>	<b>\$ -</b>		<b>\$ 115,000.00</b>
<b>2013: Repayment</b>	\$ (20,000.00)			\$ (20,000.00)	\$ (15,000.00)			\$ (55,000.00)
<b>Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 40,000.00</b>	<b>\$ 20,000.00</b>	<b>\$ -</b>		<b>\$ 60,000.00</b>
<b>2014: Repayment</b>				\$ (20,000.00)	\$ (15,000.00)			\$ (35,000.00)
<b>Balance</b>				<b>\$ 20,000.00</b>	<b>\$ 5,000.00</b>	<b>\$ -</b>		<b>\$ 25,000.00</b>
<b>2015: Repayment</b>				\$ (20,000.00)	\$ (5,000.00)			\$ (25,000.00)
<b>Balance</b>				<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>

When the Arena/Community Centre Expansion project is complete, there will be an additional internal debt of approximately \$1,500,000. For the purposes of this budget, a repayment amount of \$100,000 for the 2009 year has been applied and a 15-year repayment term has been assumed.

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 \$39,709.05 and will continue to make semi-annual payments until May 2018. Interest from these payments are deposited into the Urban Infrastructure Reserve Fund. The Mount Hope Cemetery Board has a loan balance of \$65,000. The third loan of \$10,000 was borrowed from the General Reserve and was loaned to the Brighton DBIA in 2008. The DBIA will repay this loan to the General Reserve in 4 annual payments of \$2,500.

In addition, the Municipality has been carrying an internal debt for the Water Plant upgrade. It is estimated that, at the end of 2009, this debt will be \$2,047,497. Interest is being charged to the water department and revenue is being recorded in the General Government department.

## External Debt

In 2009, The Municipality of Brighton will make its final payment to CNH Financial for the New Holland Tractor for the Parks Department. This is the only remaining external debt of the Municipality.

## 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 Municipality. The stated rate of interest and term is utilized for illustration purposes only. The actual rate of interest will fluctuate depending on the markets.

2007 Net Revenue Fund Revenues	\$7,002,446.
25% of Net Revenue Fund Revenues	\$1,750,612.
Less 2007 Net Debt Charges	\$92,614.
<b>Annual Additional Debt Repayment Limit</b>	<b>\$1,657,998.</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	\$17,564,849.
15 years	\$15,100,899.
10 years	\$11,645,081.
5 years	\$ 6,798,117.
<b>9.0% Interest Rate:</b>	
20 years	\$15,135,106.
15 years	\$13,364,601.
10 years	\$10,640,460.
5 years	\$ 6,449,032.

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