

**CITY OF BELLEVILLE
2024 BUDGET
TAXATION
SUMMARY OF BASE BUDGET ADJUSTMENTS**

	Expenditures	Revenue	Net Tax	% Change
2023 Final Operating Budget - tax supported	\$ 148,190,100	\$ 30,310,500	\$ 117,879,600	
Pre-approved budget items				
Fire Dispatch Services Contract	353,000	(292,000)	645,000	
Development Charge Fee Waivers	(3,481,900)	(3,402,300)	(79,600)	
Seniors Tax Rebates	56,400	-	56,400	
Automated Speed Enforcement	327,200	327,200	-	
Community Improvement Plan (CIP)	197,400	197,400	-	
HR Manager	145,600	-	145,600	
	<u>(2,402,300)</u>	<u>(3,169,700)</u>	<u>767,400</u>	0.65%
Contractual Service Agreements				
Adjustments to compensation agreements	2,935,700	(151,700)	3,087,400	
Operations - contractual agreements	86,400	115,300	(28,900)	
	<u>3,022,100</u>	<u>(36,400)</u>	<u>3,058,500</u>	2.59%
Capital Financing				
Capital Budget increase	1,021,700	-	1,021,700	
Debt payment	197,500	-	197,500	
	<u>1,219,200</u>	<u>-</u>	<u>1,219,200</u>	1.03%
Operating Revenue / Costs				
Insurance	274,500	-	274,500	
Claims	(14,000)	-	(14,000)	
Legal	18,000	-	18,000	
Materials	(25,500)	-	(25,500)	
Hydro	15,400	-	15,400	
Heating	243,100	-	243,100	
Water & Sewer	19,000	-	19,000	
Other facility costs	28,500	-	28,500	
Transit Revenue	-	180,300	(180,300)	
CSD Revenue	-	308,800	(308,800)	
Fleet Costs	(106,400)	-	(106,400)	
Tax Adjustments	(32,900)	2,714,100	(2,747,000)	
Other Revenue / Cost adjustments	(1,295,600)	(74,200)	(1,221,400)	
	<u>(875,900)</u>	<u>3,129,000</u>	<u>(4,004,900)</u>	-3.40%
Annualized / Elimination of prior year issues				
	<u>91,700</u>	<u>(1,403,500)</u>	<u>1,495,200</u>	1.27%
	<u>\$ 1,054,800</u>	<u>\$ (1,480,600)</u>	<u>\$ 2,535,400</u>	2.15%
2024 Taxation Base Budget	<u>\$ 149,244,900</u>	<u>\$ 28,829,900</u>	<u>\$ 120,415,000</u>	

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BASE BUDGET ADJUSTMENT DESCRIPTION

Pre-approved budget items	Net Impact	767,400	0.65%
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Pre-approved budget adjustments reflect items that have been approved in advance of the 2024 Operating budget. Total expenditure reductions for 2024 amount to \$1,402,300 with revenue reductions of \$2,169,700. The largest impact to net taxes relates to the transition out of Fire Dispatch services with an increase to the dispatching contract and a reduction in dispatching revenues. This represents a net tax impact of \$645,000 or 0.55%, however removes the otherwise costly NG911 dispatching transition that would have been required.

Contractual Service Agreements	Net Impact	3,058,500	2.59%
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Contractual service agreement budget adjustments reflect items of a contractual nature; including compensation agreements and contracted service arrangements.

The City has a number of Labour groups including the Canadian Union of Public Employees (CUPE), the Belleville Professional Fire Fighters' Association (BPFFA), Ontario Volunteer Firefighters association (CLAC), UNIFOR and the administrative group. A number of groups are out of contract for the 2024 budget year so increases have been estimated. Net Labour, pension and benefit cost adjustments for taxation in the year relate to compensation increases, as well as increased pension and benefit rates. Significant percentage increase are expected in relation to health benefit premium costs and confirmed WSIB premium change.

Other Contractual adjustments include; various contract adjustments with service providers for Security, building maintenance, Waste and Organics collection, Leaf and Yard waste and various others. Total other contractual adjustments for 2024 amount to (\$23,500)

Capital Financing	Net Impact	1,219,200	1.03%
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Capital Financing budget adjustments reflect operating increases for items of a Capital nature. For the City the Capital related items reflected in the Operating budget consist of contributions to Capital reserve funds and the principal and interest payments of Debt Financing.

Current year capital contribution increases are reflective of identified operating impacts outlined in the approved 2024 Capital Budget (\$866,700) as well as Contributed capital from subdivision approvals (\$145,000). Ensuring these increased contributions are made helps the City manage its infrastructure gap and ensure renewal and replacement funding will be available when required for this new infrastructure.

Debt financing increases (\$197,500) reflect the completed debt issuances in the year for the QSWC energy savings and Mineral and Maitland Road reconstruction.

Operating Revenue / Costs	Net Impact	(4,004,900)	-3.40%
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Based on existing outstanding assessment to be completed in 2024 by MPAC, the City has estimated an increase in supplementary tax revenue of \$2.5 million. Additionally, an increase in base user fee revenue is being driven by increased rentals of recreation programs and facilities, and increased contractual rental payments. Transit is also expected to experience increased advertising and fare revenue totaling approximately \$180,000.

The City has adopted a formalized allocation of its general government costs. These costs reflect corporate support that is provided across all departments. For 2024, \$890,200 has been allocated outside of the tax funded service areas, being water, wastewater, and parking.

Annualized / Elimination of prior year issues	Net Impact	1,495,200	1.27%
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Budget adjustments for annualized/ eliminated prior year issues relate to one-time budget issues or the impact of a full annual cost / revenue for operating items approved in a previous budget cycle.

In addition to annualized staffing positions totaling \$655,500, there was the reversal of Tax Rate Stabilization funding in the amount of \$703,300 and the removal of Provincial Gas Tax funding totaling \$136,400.