

**CITY OF BELLEVILLE
2025 BUDGET
TAXATION
SUMMARY OF BASE BUDGET ADJUSTMENTS**

	Expenditures	Revenue	Net Tax	% Change
2024 Final Operating Budget - tax supported	\$ 164,448,700	\$ 38,054,900	\$ 126,393,800	
Pre-approved budget items				
Development Charge Fee Waivers	612,600	612,600	-	
Fire Master Plan Staffing - FES24-03	939,400	-	939,400	
Transit Staffing	464,500	232,300	232,200	
Seniors Tax Rebates	-	(178,100)	178,100	
Automated Speed Enforcement	1,518,300	1,518,300	-	
	<u>3,534,800</u>	<u>2,185,100</u>	<u>1,349,700</u>	1.07%
Contractual Service Agreements				
Adjustments to compensation agreements	2,265,800	(76,500)	2,342,300	
Operations - contractual agreements	(167,500)	(279,000)	111,500	
	<u>2,098,300</u>	<u>(355,500)</u>	<u>2,453,800</u>	1.94%
Capital Financing				
Capital Budget increase	637,200	-	637,200	
Debt payment	228,100	-	228,100	
	<u>865,300</u>	<u>-</u>	<u>865,300</u>	0.68%
Operating Revenue / Costs				
Insurance	100,000	-	100,000	
Claims	(14,500)	-	(14,500)	
Legal	(59,000)	-	(59,000)	
Materials	(99,000)	-	(99,000)	
Hydro	(9,900)	-	(9,900)	
Heating	(206,300)	-	(206,300)	
Water & Sewer	17,600	-	17,600	
Other facility costs	26,700	-	26,700	
Transit Revenue	-	260,000	(260,000)	
CSD Revenue	-	267,100	(267,100)	
Fleet Costs	(150,700)	-	(150,700)	
Tax Adjustments	8,800	(2,517,300)	2,526,100	
Other Revenue / Cost adjustments	654,000	1,136,900	(482,900)	
	<u>267,700</u>	<u>(853,300)</u>	<u>1,121,000</u>	0.89%
Annualized / Elimination of prior year issues	<u>(6,499,100)</u>	<u>(7,113,900)</u>	<u>614,800</u>	0.49%
	<u>\$ 267,000</u>	<u>\$ (6,137,600)</u>	<u>\$ 6,404,600</u>	5.07%
2025 Taxation Base Budget	<u>\$ 164,715,700</u>	<u>\$ 31,917,300</u>	<u>\$ 132,798,400</u>	
Per Detail	<u>\$ 164,715,700</u>	<u>\$ 31,917,300</u>	<u>\$ 132,798,400</u>	

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BASE BUDGET ADJUSTMENT DESCRIPTION

Pre-approved budget items	Net Impact	1,349,700	1.07%
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Pre-approved budget adjustments reflect items that have been approved in advance of the 2025 Operating budget. The largest impact to net taxes relates to the implementation of the Fire Masterplan staffing approval. Other preapprovals impacting the base adjustments include the Transit service implementation of additional staffing to support the transit masterplan, as well as the growth and increased rebates from the Seniors Rebate Program.

This represents a net tax impact of \$1,349,700 or 1.07%

Contractual Service Agreements	Net Impact	2,453,800	1.94%
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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 (BPFPA), Ontario Volunteer Firefighters association (CLAC), UNIFOR and the administrative group. A few groups are out of contract for the 2024 budget and have been estimated accordingly. Significant percentage increases have been budgeted for in relation to health benefit premium costs.

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 .

Capital Financing	Net Impact	865,300	0.68%
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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 2025 Capital Budget (\$304,200) as well as Contributed capital from subdivision approvals (\$333,000). 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 in the year is estimated on debt issuance in the later part of 2025 for the Herchimer Ave, North East Industrial Park Upgrades, Fire Radios and Belleville Agricultural Site Servicing projects.

The Capital contribution increases total \$637,200 or a tax levy impact of 0.50%

The debty financing increases total \$228,100 or a tax levy impact of 0.18%

Operating Revenue / Costs	Net Impact	1,121,000	0.89%
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In 2024 the City estimated supplementary tax revenue increase of \$2.5 million. This was due to large development(s) that were expected to be added to the assessment base early in 2024. In 2025 the supplemental tax revenue has been adjusted to normalized levels.

The supplemental tax revenue reduction impact is \$2,665,000 or a tax levy impact of 2.11%

Increases in other revenue streams, such as Recreation, Parks and Transit have provided positive impacts, reducing the tax impact by \$527,100. With additional expense reductions in Heat and Fleet costs having positive impacts.

Overall the Operating Revenue increases total \$1,121,000 or a tax levy impact of 0.89%

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Annualized / Elimination of prior year issues	Net Impact	614,800	0.49%
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.			

A reduction of \$4,600,000 to revenue and expense has been made to account for the Housing Accelerator Funding application #1 that was unsuccessful. Increases in the year are largely attributable to annualized staffing positions. Staffing annualizations account for 11 positions and total \$632,200 or a tax levy impact of 0.50%