

**CITY OF BELLEVILLE
2026 BUDGET
TAXATION
SUMMARY OF BASE BUDGET ADJUSTMENTS**

	Expenditures	Revenue	Net Tax	% Change
2025 Final Operating Budget - tax supported	\$ 183,884,400	\$ 45,676,100	\$ 138,208,300	
Pre-approved budget items				
Compensation agreement and Job evaluations	2,346,600	-	2,346,600	-
Seniors Tax Rebates	-	(5,500)	5,500	
University Hospitals Kingston	50,000	50,000	-	
Waste Services Hazardous Waste Contract	985,200	300,000	685,200	
Waste Services - Quinte Waste Dissolution	(1,500,000)	(562,100)	(937,900)	
Hastings County - 2025 Adjusted Levy	-	(759,800)	759,800	
2-Hour Free Parking		(270,000)	270,000	
Humane Society - Pound Contract	255,800	-	255,800	
	<u>2,137,600</u>	<u>(1,247,400)</u>	<u>3,385,000</u>	<u>2.45%</u>
Contractual Service Agreements				
Adjustments to compensation agreements	502,200	-	502,200	
Operations - contractual agreements	(2,646,000)	(2,447,600)	(198,400)	
	<u>(2,143,800)</u>	<u>(2,447,600)</u>	<u>303,800</u>	<u>0.22%</u>
Capital Financing				
Capital Budget increase	311,000	-	311,000	
Debt payment	1,076,700	-	1,076,700	
	<u>1,387,700</u>	<u>-</u>	<u>1,387,700</u>	<u>1.00%</u>
Operating Revenue / Costs				
Insurance	151,400	-	151,400	
Claims	(41,500)	-	(41,500)	
Legal	(77,500)	-	(77,500)	
Materials	(95,000)	-	(95,000)	
Hydro	4,900	-	4,900	
Heating	(55,500)	-	(55,500)	
Water & Sewer	30,100	-	30,100	
Other facility costs	7,500	-	7,500	
DC Fee Waivers	(611,400)	(611,400)	-	
Transit Revenue	-	(132,100)	132,100	
CSD Revenue	-	581,000	(581,000)	
Fleet Costs	(201,300)	-	(201,300)	
Tax Adjustments	15,300	479,200	(463,900)	
Other Revenue / Cost adjustments	(151,600)	158,200	(309,800)	
	<u>(1,024,600)</u>	<u>474,900</u>	<u>(1,499,500)</u>	<u>-1.08%</u>
Annualized / Elimination of prior year issues	<u>(3,916,200)</u>	<u>(4,579,200)</u>	<u>663,000</u>	<u>0.48%</u>
	<u>\$ (3,559,300)</u>	<u>\$ (7,799,300)</u>	<u>\$ 4,240,000</u>	<u>3.07%</u>
2026 Taxation Base Budget	<u>\$ 180,325,100</u>	<u>\$ 37,876,800</u>	<u>\$ 142,448,300</u>	
Per Detail	<u>\$ 180,325,100</u>	<u>\$ 37,876,800</u>	<u>\$ 142,448,300</u>	
	-	-	-	

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BASE BUDGET ADJUSTMENT DESCRIPTION

Pre-approved budget items	Net Impact	3,385,000	2.45%
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Pre-approved budget adjustments reflect items that have been approved in advance of the 2026 Operating budget. The largest impact to net taxes relates to compensation agreements negotiated and approved. Other preapprovals impacting the base adjustments include the approval of the pound services contract for 2026, the hazardous waste contract, 2025 Hastings county cost adjustments, 2 hour free parking and growth and increased rebates from the Seniors Rebate Program.

This represents a net tax impact of \$3,385,000 or 2.45%

Contractual Service Agreements	Net Impact	303,800	0.22%
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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. During the year three contracts were negotiated and approved, these are included in the preapprovals section and represent a \$2,346,600 (1.70%) increase. Including the other compensation agreements in this section the total increase is \$2,848,800 (2.06%).

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	1,387,700	1.00%
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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 2026 Capital Budget, as well as Contributed capital from subdivision approvals during the year. 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 increase is a result of the approved \$23.1M December 1st debt draw completed. Tax funded infrastructure included Herchimer Ave & Dundas St East Reconstruction (\$4.85M), North East Industrial Roads and Active Transportation (\$3.0M), Black Diamond Road servicing (\$9.5M) and Fire radios projects (\$1.1M).

The Capital contribution increases total \$311,000 or a tax levy impact of 0.23%

The debt financing increases total \$1,076,700 or a tax levy impact of 0.78%

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Operating Revenue / Costs	Net Impact	(1,499,500)	-1.08%
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Significant revenue increases have been seen in Community services, other user fee programs as a result of annually approved rates and fee increases. Additionally interest and penalty revenue forecasts have increased providing additional reduction to the tax funded portfolio.

The interest and penalties revenue increase impact is -\$533,100 or a tax levy impact of -0.39%

Increases in Recreation and Parks have provided positive impacts, reducing the tax impact by -\$581,000. With additional expense reductions in Heat, Materials and Fleet costs having positive impacts.

Overall the Operating Revenue increases total -\$1,499,500 or a tax levy impact of -1.08%

Annualized / Elimination of prior year issues	Net Impact	663,000	0.48%
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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.

A reduction of \$1,984,000 to revenue and expense has been made to account for the estimated spending to date for the Bridge initiative, with sufficient funding and expense remaining for completion in 2026. Increases in the year are largely attributable to annualized staffing positions.

Staffing annualizations account for 16 positions and total \$642,400 or a tax levy impact of 0.46%