



Public Presentation

2025 Municipal Budget



Presentation Overview

- 1 Background on Brighton's Budget**
Brighton's Budget Guidelines, Budget Timeline, Changes from First Draft, Challenges, Opportunities and Pressures
- 2 The Tax Process and Tax Rate**
Roles in the Tax Process, Understanding the Tax Rate, How is the Municipal Levy Calculated?, Understanding the Blended Tax Rate
- 3 Impact to the Tax Payer**
Overall Increase, Impact on Property Assessed at \$400,000, 2025 Municipal Comparison

- 4 Budget Expenditures**
Total, Capital and Operating Expenditure Breakdown, Budget Increases by Department, User Supported and Tax Supported Budgets
- 5 Where do your taxes go?**
Highlights of key projects being completed by departments using 2025 allocated funds.



Brighton's Budget Guidelines



Council Direction



Strategic Planning Initiatives

Strategic Plan Update to Council - 2025



Other Guidelines



Brighton's Budget Guidelines

Other Guidelines

- Provide operating increases to maintain the current level of service delivery
- Include a financing strategy for future wastewater plant upgrades
- Anticipate future physician recruitment costs
- Include a business plan for land banking initiatives
- Include financing implications of the Strategic Plan
- Include long-term planning for engineering, road construction, sidewalks, brushing and ditching
- Include a financial plan for the Community Improvement Plan
- Include the cost of software licensing
- Include the updated revenue of the Water and Wastewater Rate Study
- Include financing strategy for fire/land ambulance building construction

Budget Timeline

**Capital Budget
Deliberations**

January 15th, 2025

**External Budget Request
Deliberations, Operational &
Capital Budget Deliberations**

February 7th, 2025

**Budget By-Law to
Council**

March 3rd, 2025

**Operating Budget
Presentations &
Deliberations**

January 29th, 2025

**Public Presentation of
2025 Budget**
February 18th, 2025



Changes from First Draft Budget

Additions

- Software Expenditures
- Grants in Aid
- Health Services Building
- Summer Student - Economic Development & Capital Infrastructure
- Community Improvement Plan
- Trenton Memorial Hospital Foundation Contribution
- Rain Barrel Program

Reductions

- Deferral of the William Street Project to 2026
- Removal of new furniture for the Council Chambers
- Various minor operating adjustments



Budget Challenges & Opportunities

Challenges

- Wage & Benefit cost increases due to grid increases
- Increased training in Public Works for succession planning if desired
- Increased training in the Fire Department
- Renewal of rolling stock to reduce maintenance costs and downtime

Opportunities

- Increase in the Ontario Municipal Partnership Fund of \$209,400
- Decrease in bank rates allowing for better long-term funding opportunities
- Remaining Modernization Funding will fund some projects that were deferred
- Phase-in approach for Ontario Provincial Police increase
- Flexibility in internal debt payments



Budget Pressures

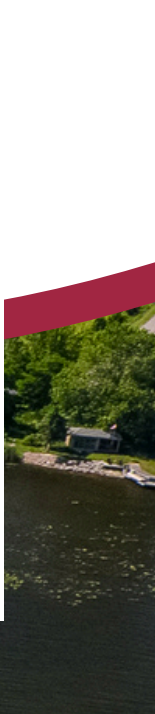
External Pressures

- Increases to External Budgets including Conservation Authority, Policing, Police Services Board, Quinte Transit and the Brighton Public Library

Internal Pressures

- Service Delivery increases related to medical expenses, insurance, committees, parks maintenance and staffing
- Internal departmental capital and operating expenditures
- Grants in Aid

	Total	Budget	Tax
	Budget	Increase	Increase
	Increase	%	%
External Budgets			
Increase to Conservation Authority	\$29,964	0.24%	0.19%
Increase to Policing	\$173,038	1.41%	1.08%
Increase to PSB	\$12,100	0.10%	0.08%
Increase to Quinte Transit	\$10,567	0.09%	0.07%
Increase to Library	\$44,985	0.37%	0.28%
Total External Budget Increase	\$270,654	2.21%	1.68%
Service Delivery Increase			
Increase to Medical Expenses	\$108,411	0.89%	0.67%
Increase to insurance	\$15,059	0.12%	0.09%
Increase to Committees	\$27,603	0.23%	0.17%
Increase to Parks Maintenance	\$32,200	0.26%	0.20%
Increase to Staffing	\$429,772	3.51%	2.67%
Total Service Delivery Increase	\$613,045	5.01%	3.81%
Other Internal Operating	\$347,548	2.84%	2.16%
Capital Expenditures	\$52,113	0.43%	0.32%
Total Internal Departmental Increase	\$399,661	3.27%	2.49%
Total Grants In Aid	\$183,605	1.50%	1.14%
Total	\$1,466,966	11.98%	9.13%



Roles in the Tax Process



Government of Ontario

Establishes the province's assessment and taxation laws and determines education tax rates.

MPAC

Determines property assessments for all properties in Ontario.

Municipalities

Determine revenue requirements, set municipal tax rates and collect property taxes to pay for municipal services.

Property Owners

Pay property taxes which pay for services in the community. Property owners also pay education taxes that help fund elementary and secondary schools in Ontario.



Understanding the Tax Rate

Your 2025 Tax Levy includes three (3) levy components.

1



Education Levy - 0% increase
Set by the Government of Ontario

2



County Levy - 6.12% increase
Set by Northumberland County

3



Municipal Levy
Set by Brighton Council



How is the Municipal Levy calculated?

1 Each year, the Municipality determines the **Tax Levy**, a dollar amount they need to raise from taxes in order to be able to continue to provide services to residents at a similar or enhanced level of service.

1% Tax Increase = \$125,607
1% Budget Increase = \$122,403

Municipal Budget Change			
	Budget	Revenue	Tax Levy
2024	\$35,443,057	\$23,202,740	\$12,240,318
2025	\$61,746,217	\$48,201,468	\$13,544,749
Budget Increase			\$1.304.432
2024 Growth			\$320,423
Tax Increase			\$984,009



How is the Municipal Levy calculated?

2 To determine the **tax rate**, the Tax Levy is divided by the total assessed value of all properties within the municipality. The Municipal Property Assessment Corporation (MPAC) assesses all homes and properties across Ontario. MPAC determines what your home is worth.

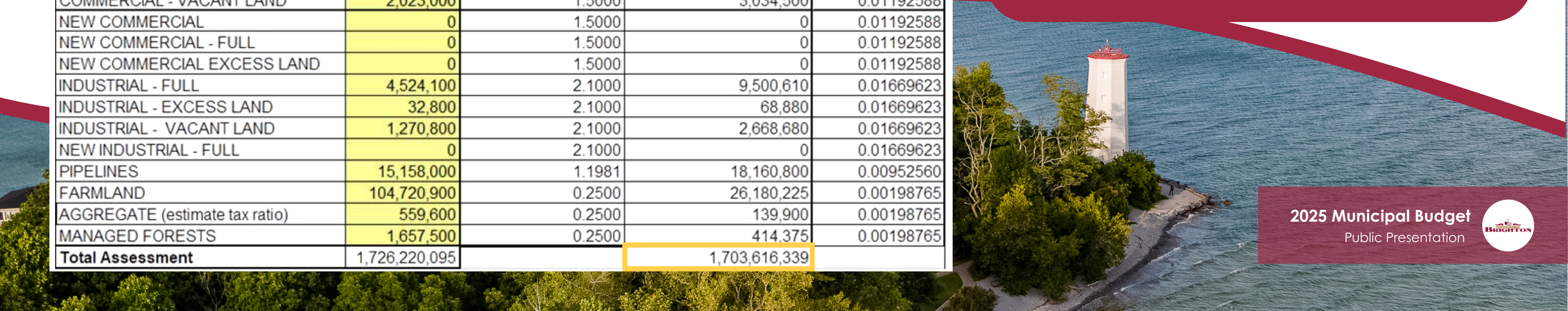
PROPERTY CLASS	ASSMT 2025	ADJUSTED TRANS'N RATIOS	ADJUSTED WEIGHTED ASSESSMENT	ADJUSTED 2022 RATES
Tax Class	Assessment			
RESIDENTIAL/FARM	1,514,200,547	1.0000	1,514,200,547	0.00795059
RESIDENTIAL EDUCATION ONLY	0	0.0000	0	0.00000000
MULTI-RESIDENTIAL	13,662,100	2.0000	27,324,200	0.01590117
NT	1,385,000	1.0000	1,385,000	0.00795059
COMMERCIAL - FULL	65,730,648	1.5000	98,595,972	0.01192588
COMMERCIAL - EXCESS LAND	1,295,100	1.5000	1,942,650	0.01192588
COMMERCIAL - VACANT LAND	2,023,000	1.5000	3,034,500	0.01192588
NEW COMMERCIAL	0	1.5000	0	0.01192588
NEW COMMERCIAL - FULL	0	1.5000	0	0.01192588
NEW COMMERCIAL EXCESS LAND	0	1.5000	0	0.01192588
INDUSTRIAL - FULL	4,524,100	2.1000	9,500,610	0.01669623
INDUSTRIAL - EXCESS LAND	32,800	2.1000	68,880	0.01669623
INDUSTRIAL - VACANT LAND	1,270,800	2.1000	2,668,680	0.01669623
NEW INDUSTRIAL - FULL	0	2.1000	0	0.01669623
PIPELINES	15,158,000	1.1981	18,160,800	0.00952560
FARMLAND	104,720,900	0.2500	26,180,225	0.00198765
AGGREGATE (estimate tax ratio)	559,600	0.2500	139,900	0.00198765
MANAGED FORESTS	1,657,500	0.2500	414,375	0.00198765
Total Assessment	1,726,220,095		1,703,616,339	

$$\text{Tax Rate} = \frac{\text{Cost of Providing Services}}{\text{Assessment Value of All Properties}}$$

$$\text{Tax Rate} = \frac{\$13,544,749}{\$1,703,616,339}$$

$$\text{Tax Rate} = 0.00795058646 \text{ [weighted]}$$

0.00738767 (2024) ➔ 0.00795058 (2025)
7.83% increase to Municipal Levy



Understanding the Blended Tax Rate

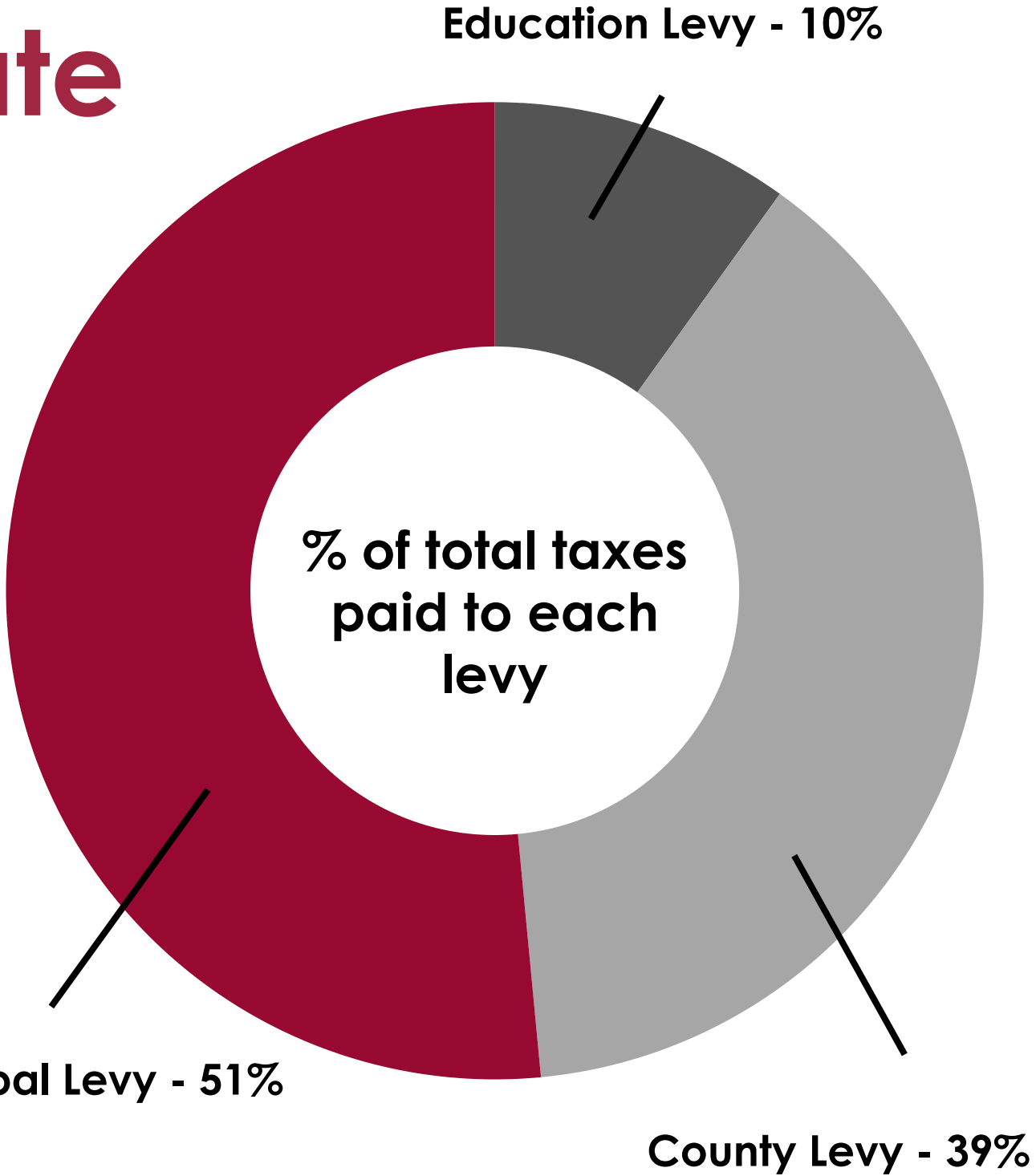
3 Once the Municipal Levy is calculated, it is combined with the other two Levys (Education and County) to create the **blended rate** which is what will be used to calculate your taxes.

Blended Rate = [Education Levy x Increase] + [County Levy x Increase] + [Municipal Levy x Increase]

Blended Rate = [0.1 x 0] + [0.0612 x 0.39] + [0.0783 x .51]

Blended Rate = 0 + 0.023868 + 0.039933

Blended Rate = 0.063829 ➔ **%6.38** [weighted]



Impact to the Tax Payer

 **6.38% overall increase** [weighted] 
6.24% residential increase

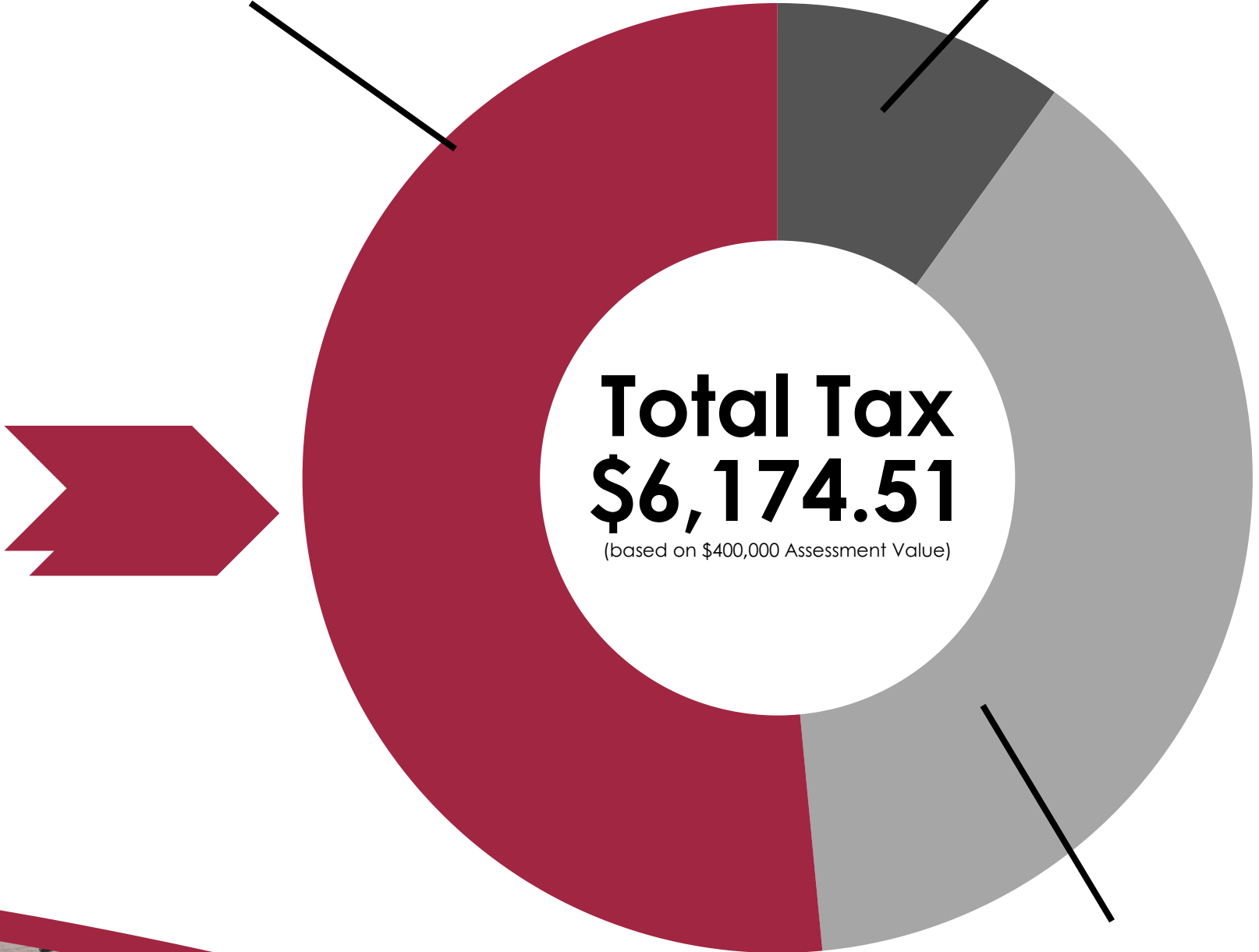


Impact on Property Assessed at \$400,000

Residential Tax Increase (based on 2024 Assessment of \$400,000)				
Year	2024 Taxes	2025 Taxes	\$ Increase	% Increase
Assessment	\$400,000	\$400,000	--	--
County Levy	\$2,244.88	\$2,382.27	\$137.39	6.12%
Education Levy	\$612.00	\$612.00	\$0.00	0%
Municipal Levy	\$2,955.07	\$3,180.23	\$255.17	7.61%
Total Increase (Blended Rate)	\$5,811.95	\$6,174.51	\$362.55	6.24%

Municipal Levy - \$3,180.23
(set by the Municipality of Brighton)

Education Levy - \$612.00
(set by the Government of Ontario)

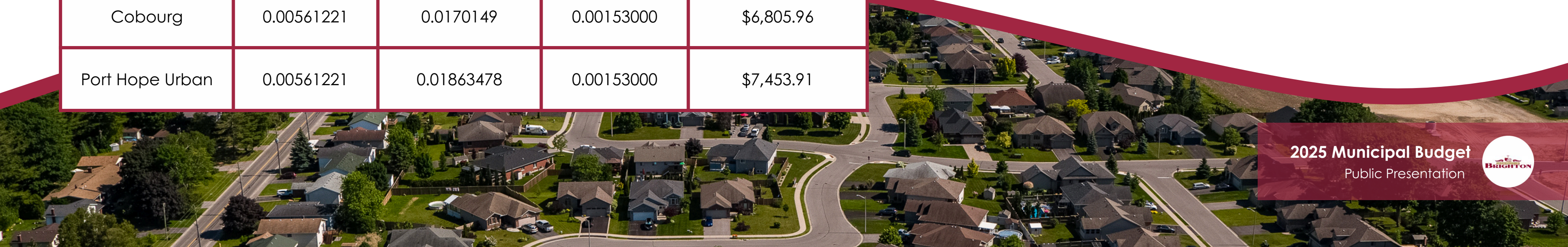
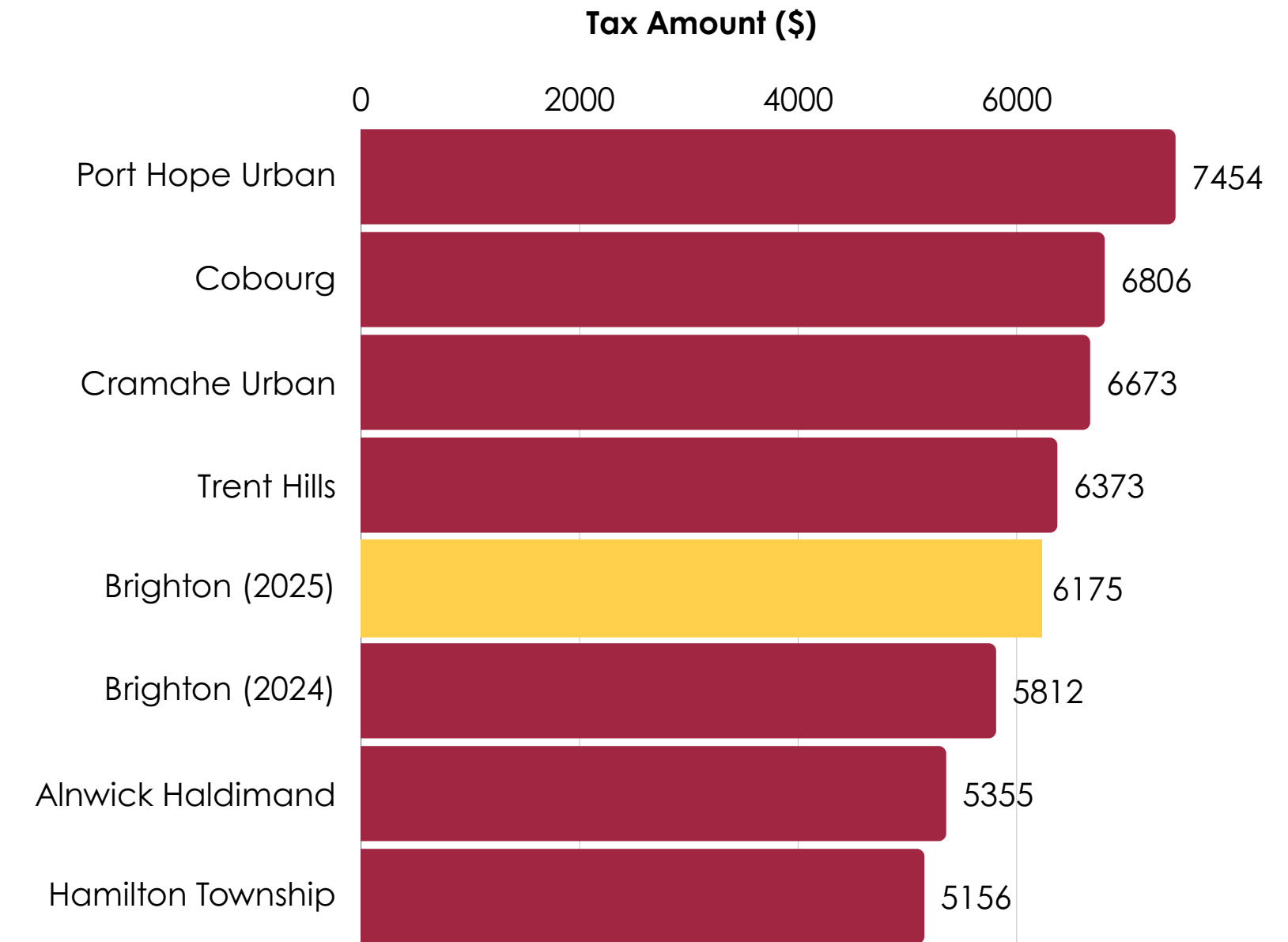


County Levy - \$2,382.27
(set by Northumberland County)

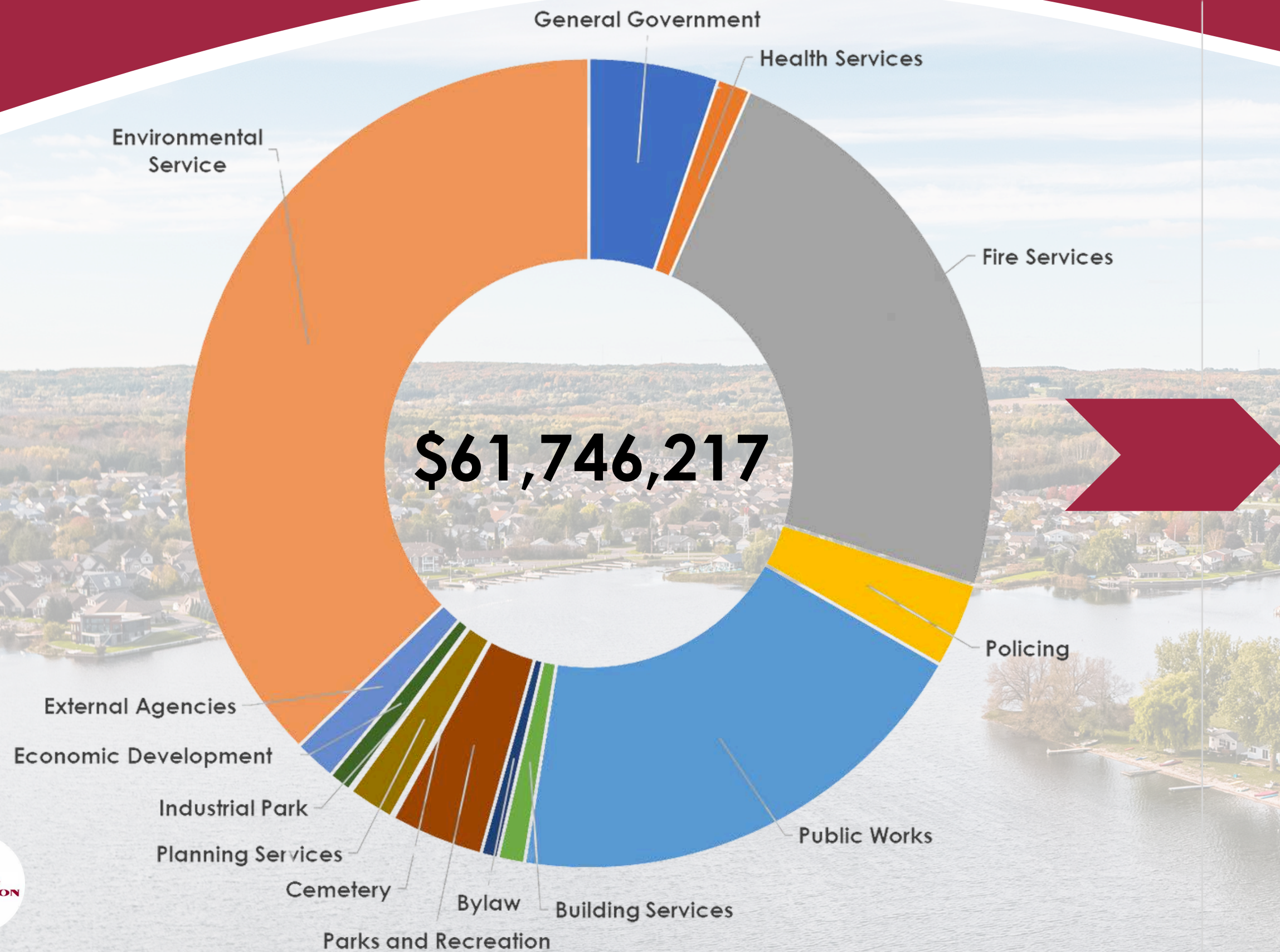


2024 Municipal Tax Comparison

Residential Tax Increase (based on 2024 Assessment of \$400,000)				
Municipality	County Rate	Municipal Rate	County Rate	Taxes on \$400,000
Hamilton	0.00561221	0.00574710	0.00153000	\$5,155.72
Alnwick Haldimand	0.00561221	0.00624557	0.00153000	\$5,355.11
Brighton	0.00561221	0.00738767	0.00153000	\$5,811.95
Cramahe Urban	0.00561221	0.00875686	0.00153000	\$6,672.63
Trent Hills	0.00561221	0.00878938	0.00153000	\$6,372.64
Cobourg	0.00561221	0.0170149	0.00153000	\$6,805.96
Port Hope Urban	0.00561221	0.01863478	0.00153000	\$7,453.91



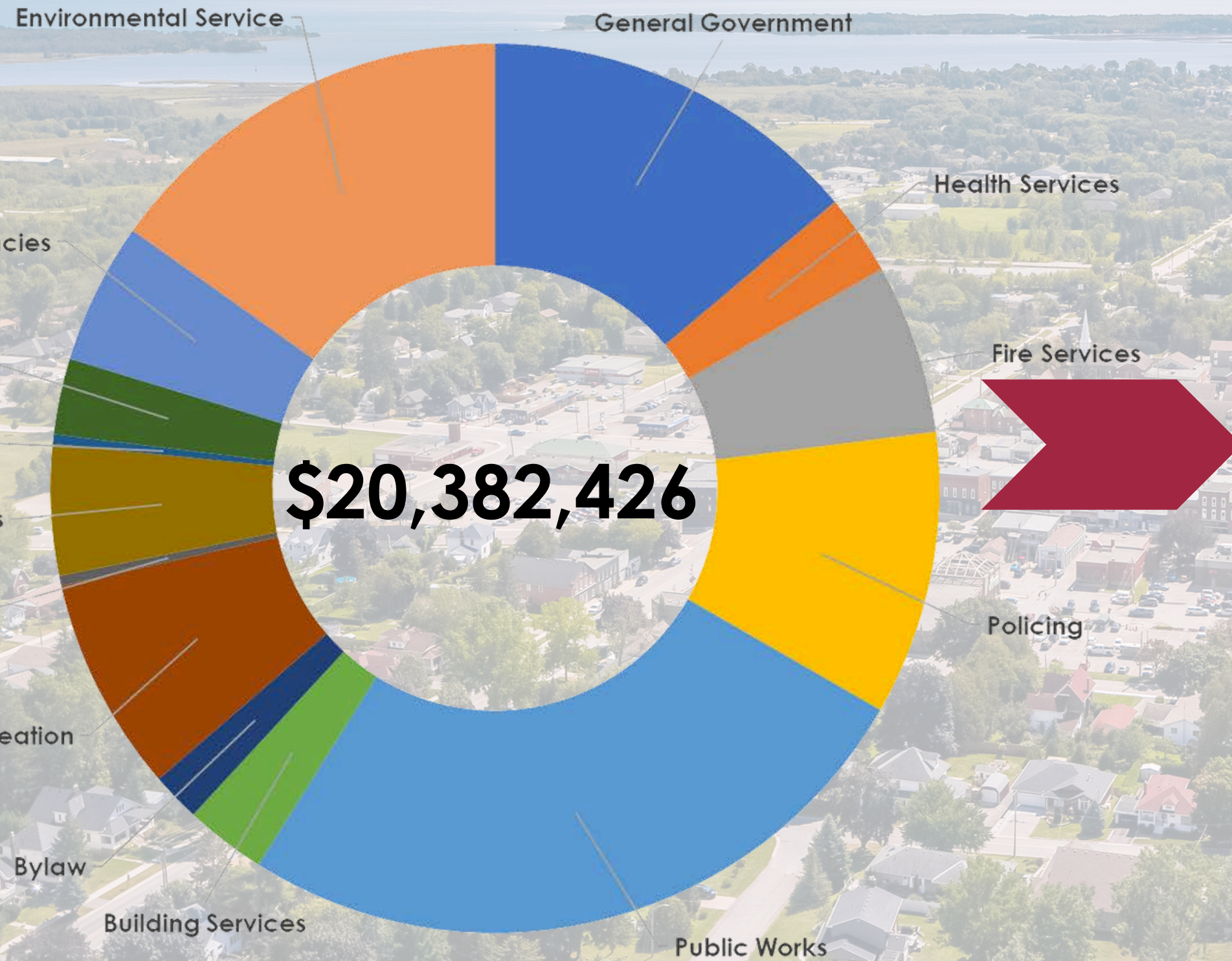
Total 2025 Expenditures



Department	Total Expenditure
General Government	\$3,203,826
Health Services	\$816,820
Fire Services	\$14,425,371
Policing	\$2,107,369
Public Works	\$11,892,168
Building Services	\$660,783
By-Law	\$421,077
Parks and Recreation	\$2,297,974
Cemetery	\$74,185
Planning Services	\$1,139,052
Industrial Park	\$70,000
Economic Development	\$563,083
External Agencies	\$1,048,592
Environmental Services	\$23,025,917



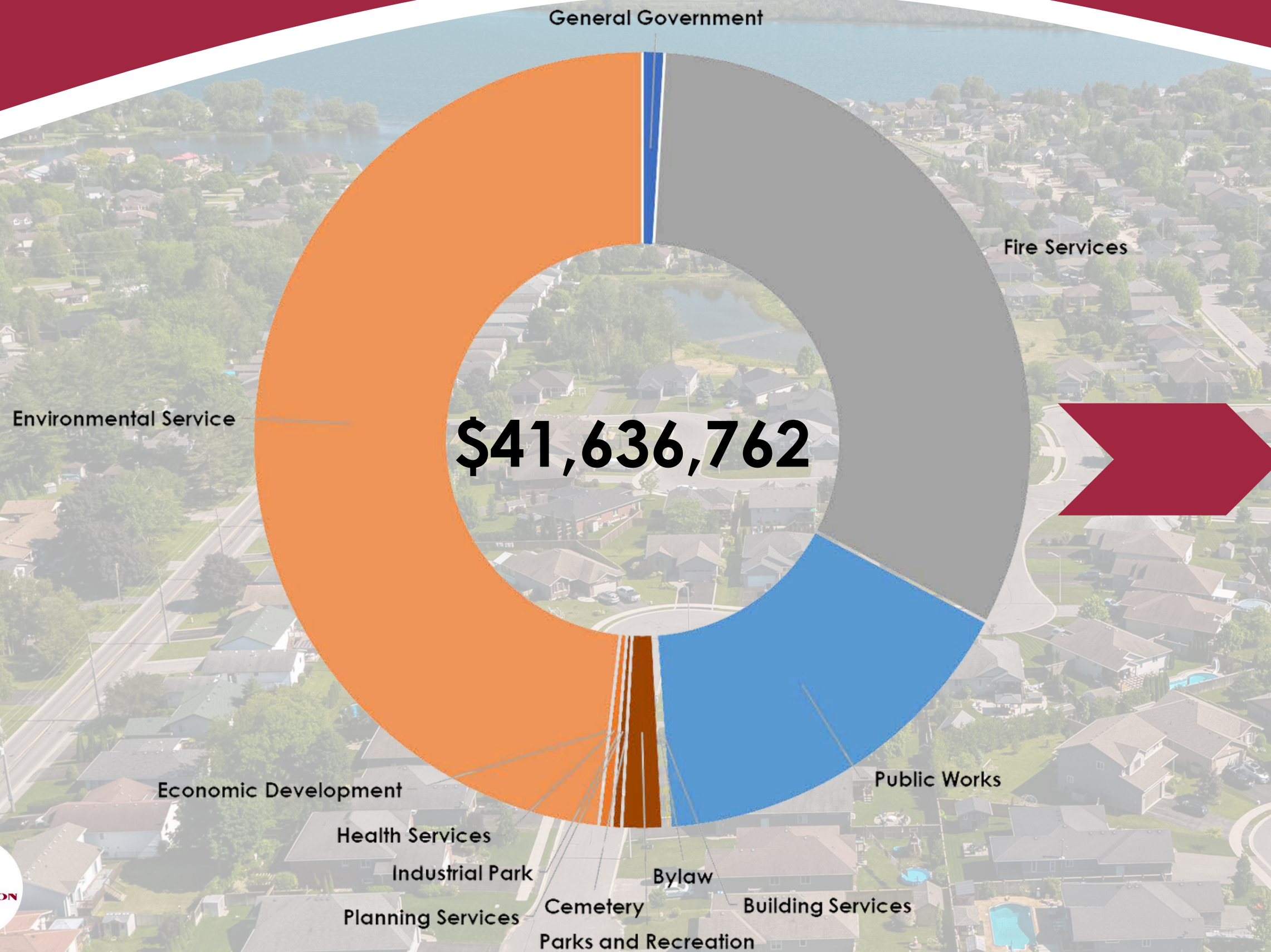
Operating Expenditures



Department	Total Expenditure
General Government	\$2,826,396
Health Services	\$597,820
Fire Services	\$1,258,371
Policing	\$2,107,369
Public Works	\$5,221,830
Building Services	\$600,783
By-Law	\$361,077
Parks and Recreation	\$1,595,913
Cemetery	\$73,185
Planning Services	\$969,052
Industrial Park	\$70,000
Economic Development	\$563,083
External Agencies	\$1,048,592
Environmental Services	\$3,088,955



Capital Expenditures

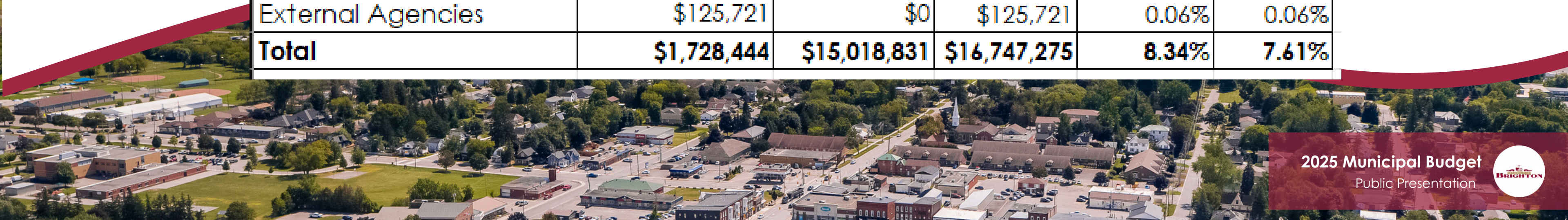


Department	Total Expenditure
General Government	\$377,430
Fire Services	\$13,167,000
Public Works	\$6,670,339
Building Services	\$60,000
By-Law	\$60,000
Parks and Recreation	\$702,061
Cemetery	\$1,000
Planning Services	\$170,000
Industrial Park	\$0
Health Services	\$219,000
Economic Development	\$0
Environmental Services	\$19,936,962



Budget Increases by Department

Department	Operating Increase	Capital Increase	Total Increase	Budget Increase	Tax Increase
General Government	\$407,739	\$122,930	\$530,669	0.26%	0.24%
Health Services	\$103,419	\$110,000	\$213,419	0.11%	0.10%
Fire Services	\$96,009	\$12,889,500	\$12,985,509	6.47%	5.90%
Policing	\$168,138	\$0	\$168,138	0.08%	0.08%
Public Works	\$337,955	\$1,788,040	\$2,125,995	1.06%	0.97%
Building Services	\$51,766	\$38,000	\$89,766	0.04%	0.04%
Bylaw	\$85,145	-\$22,200	\$62,945	0.03%	0.03%
Parks and Recreation	\$274,870	\$142,561	\$417,431	0.21%	0.19%
Cemetery	-\$19,558	-\$9,000	-\$28,558	-0.01%	-0.01%
Planning Services	\$33,976	-\$41,000	-\$7,024	0.00%	0.00%
Industrial Park	\$0	\$0	\$0	0.00%	0.00%
Economic Development	\$63,264	\$0	\$63,264	0.03%	0.03%
External Agencies	\$125,721	\$0	\$125,721	0.06%	0.06%
Total	\$1,728,444	\$15,018,831	\$16,747,275	8.34%	7.61%



User Supported

Water Budget	2024	2025
Water Operating Budget	\$ 1,591,078	\$ 1,440,712
Water Capital Budget	\$ 6,645,800	\$ 4,140,000
Total Water Expenditures	\$ 8,236,878	\$ 5,580,712
Water Reserves	\$ 3,719,591	\$ 3,213,443
Grants for Water	\$ -	\$ -
Water Fees and Charges	\$ 4,517,287	\$ 2,367,269
Total Water Revenue	\$ 8,236,878	\$ 5,580,712
Wastewater Budgets	2024	2025
Wastewater Operating Budget	\$ 1,844,354	\$ 1,648,243
Wastewater Capital Budget	\$ 3,363,000	\$ 15,796,962
Total Wastewater Expenditures	\$ 5,207,354	\$ 17,445,205
Wastewater Reserves	\$ 3,281,354	\$ -
External Borrowing	\$ -	\$ 6,122,083
Grants for Wastewater	\$ -	\$ 9,397,122
Wastewater Fees and Charges	\$ 1,926,000	\$ 1,926,000
Total Wastewater Revenue	\$ 5,207,354	\$ 17,445,205

Tax Supported

Tax Support Budgets	2024	2025
Tax Support Operating Budget	\$ 15,580,826	\$ 17,293,470
Tax Support Capital Budget	\$ 6,417,999	\$ 21,426,830
Total Tax Support Expenditures	\$ 21,998,825	\$ 38,720,300
Tax Support Reserves	\$ 2,319,109	\$ 2,941,007
Grants for Tax Support Initiatives	\$ 3,190,250	\$ 3,765,681
PIL's and Supplementary Taxes	\$ 798,850	\$ 802,460
External Borrowing	\$ 100,000	\$ 12,885,000
Internal Borrowing	\$ 840,000	\$ 616,000
Tax Support Fees and Charges	\$ 2,510,298	\$ 4,165,403
Tax Levy	\$ 12,240,318	\$ 13,544,749
Total Tax Support Revenue	\$ 21,998,825	\$ 38,720,300

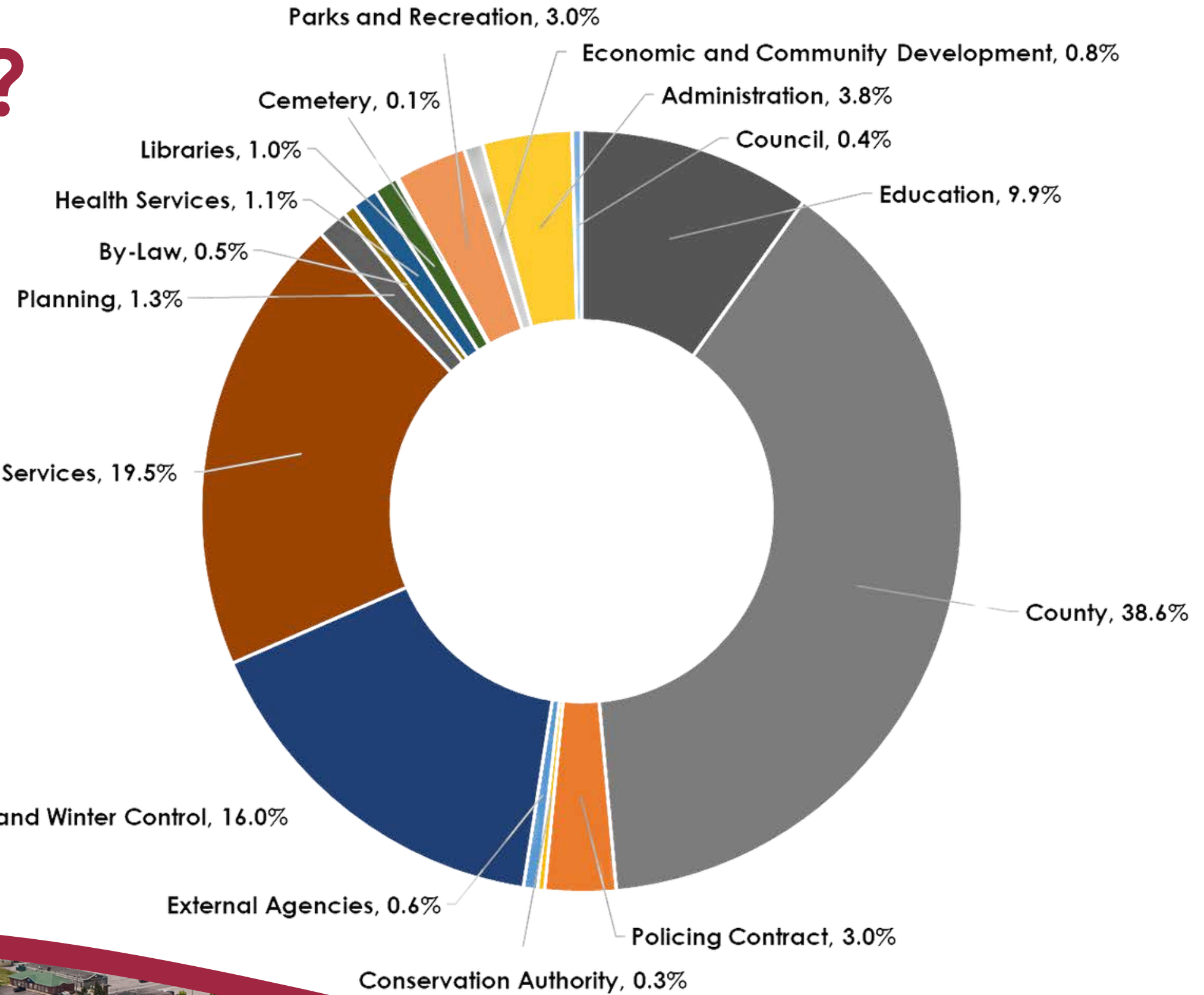


Where do your taxes go?

In addition to municipal services, your municipal levy also cover costs associated with:

- Policing Contract (OPP)
- Conservation Authority Levy
- External Agencies

On An Average Tax Bill Of \$6,175 For a Property Assessed At \$400,000		
Education	\$612	9.9%
County	\$2,382	38.6%
Policing Contract	\$188	3.0%
Conservation Authority	\$20	0.3%
External Agencies	\$37	0.6%
	\$3,239	52.5%
Roads and Winter Control	\$987	16.0%
Fire and Protective Services	\$1,205	19.5%
Planning	\$81	1.3%
By-Law	\$30	0.5%
Health Services	\$68	1.1%
Libraries	\$60	1.0%
Cemetery	\$6	0.1%
Parks and Recreation	\$188	3.0%
Economic and Community Development	\$47	0.8%
Administration	\$236	3.8%
Council	\$27	0.4%
	\$2,935	47.5%
Total Taxes	\$6,175	





Key Projects - General Government

Includes CAO, Clerks, Human Resources, Finance and IT Departments

Capital Projects

- Creation of a centralized customer service desk for all departments located at the Brighton Municipal Centre
- Updates to the municipal website to enhance accessibility, usability, and communication for residents
- Integration of Documents & Records Management Software
- Upgrade to generator at the Brighton Municipal Centre to ensure adequate back-up during power outages

Operating Projects

- Full-time position shared between Clerk's and Finance Department providing reception, cash handling and Commissioner of Oath services





Key Projects - Fire

Includes Brighton Fire & Rescue Department

Capital Projects - Equipment

- Equipment Replacement
 - Bunker Gear and Personal Protective Equipment (PPE)
 - Hoze and Nozzle Replacement
 - Two-Way Radios
 - Extrication Equipment (Jaws of Life)
 - Defibulator
- New Chief Truck

Capital Projects - Buildings

- Upgrades to Station #2
- New Fire/Paramedic Station





Key Projects - Public Works

Includes Roads and Capital Works Departments

Capital Projects

- Building upgrades - Alarm System, Office Renovations at 67 Sharp Road, Demolition of 21 Kingsley Avenue
- Purchasing of guide rails for enhanced safety
- New equipment - electric pick-up truck, sweeper attachment, 3 hitch mount for sander, tandem trucks and single axel trucks
- Road construction - several roads have been identified for single-surface and double-surface treatments
- Sidewalk improvements along Prince Edward Street
- Culvert Study and Strcutural Evaluation on White's Road





Key Projects - Parks & Recreation

Includes all Parks and Recreation Buildings and Properties

Capital Projects - Arena

- Multi-Purpose Recreation Facility Development Study and Business Plan
- Arena Upgrades
 - Glass Replacement
 - Ice Plant
 - Rubber Flooring
 - Ice Resurfacer

Capital Projects - Parks & Trails

- Walas Street Park
- Replacing Maintenance Equipment
- Safety Fencing for King Edward Park
- Security Cameras & Software
- Signage Upgrades
- Trail Construction and Renovation

Operational - Staffing

- Full-time Supervisor, Parks & Recreation position





Key Projects - Planning, Building & By-Law

Includes Planning, Building & By-Law Departments, Lower Trent Conservation Authority and the Environmental Sustainability Committee

Capital Projects - Planning

- Official Plan
- Land Banking Development Plan & Servicing Design
- Land Banking Business and Marketing Plan

Capital Projects - Building

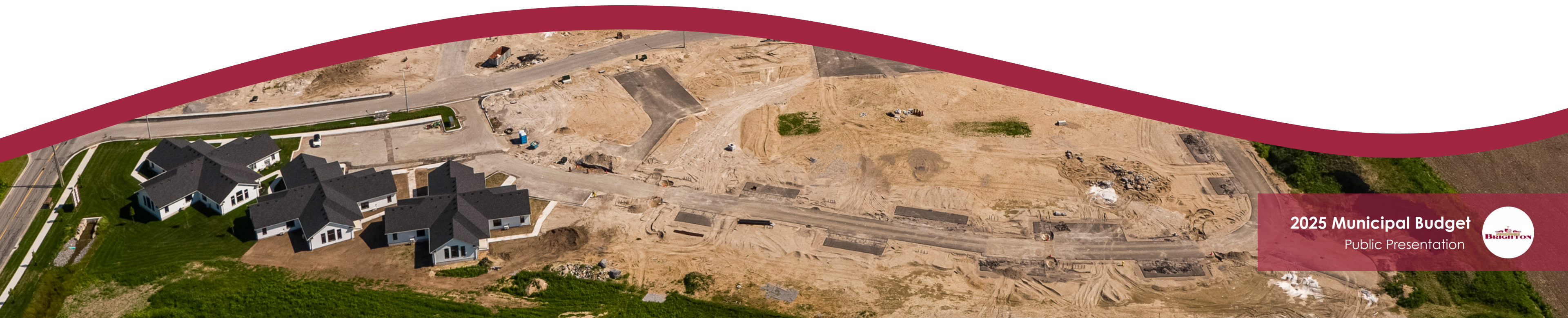
- Pick-Up Truck

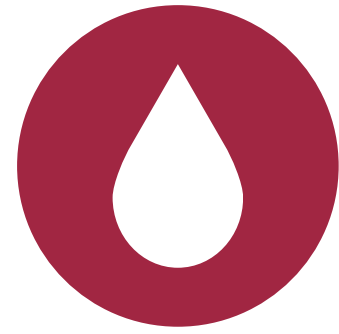
Capital - By-Law

- Pick-Up Truck

Operating Projects - Building

- Full-time position shared between Public Works and Planning Departments





Key Projects - Environmental Services

Includes Water and Wastewater Departments

Capital Projects - Wastewater

- Wastewater Treatment Plant Construction
- Wastewater distribution upgrades to Walas and Harbour Streets
- Wastewater Upgrades to Prince Edward Street in collaboration with Northumberland County

Capital Projects - Water

- Booster Pumping Station
- Construction of new garage
- Water distribution upgrades to Walas and Harbour Streets
- Water upgrades to Prince Edward Street in collaboration with Northumberland County



Partnering with Boards & Agencies



Quinte Economic
Development
Comission (QEDC)



Bay of Quinte
Regional Marketing
Board



Docs by the Bay
Physician
Recruitment



Brighton Public
Library Board



Downtown Brighton
(DBIA)



Lower Trent
Conservation
Authority



Quinte Transit



Supporting Our Community



Brighton Arts & Culture Council



Brighton & District Curling Club



Brighton District Family Resource Centre



Brighton Garden Club



Brighton Marine Rescue



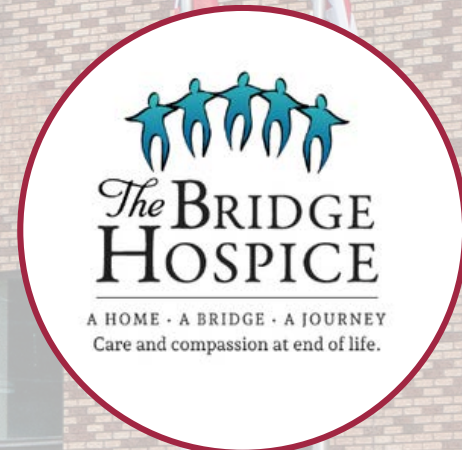
BrightON Stage Productions



Brighton Stockings & Sacs for Seniors



The Beacon Youth Centre



The Bridge Hospice



Codrington Farmers Market



Community Care Northumberland



Gift from the Heart



Rainbow Youth Centre



Save Our Heritage Organization (SOHO)



Sunny Days Group Program



Supper's Ready



TMHF



UHKF



Waterfront Regeneration Trust





Thank you!

