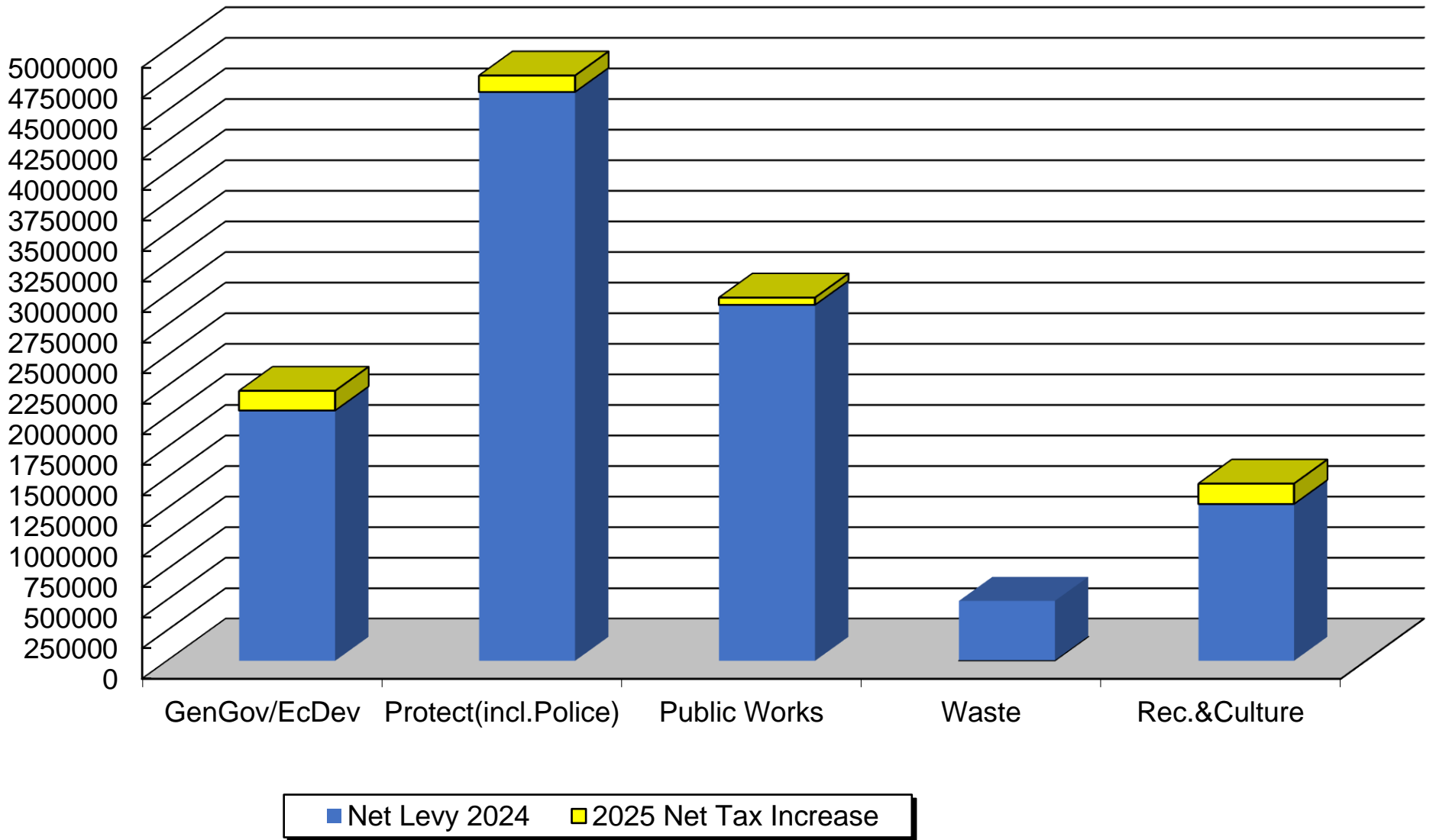


Township of Selwyn
Tax Levy Impact Summary

	\$ Amounts	% Increase
Municipal Taxation Requirement - 2025	\$9,893,646	
Municipal Taxation Requirement - 2024	(\$9,157,614)	
Gross Tax Levy Increase	<u>\$736,031</u>	8.04%
Less: Adjustment for Real Assessment Growth	(\$137,139)	
Net Tax Levy Increase	<u><u>\$598,892</u></u>	6.54%
ORCA Levy - Selwyn - 2025	\$267,590	
ORCA Levy - Selwyn - 2024	(\$249,237)	
ORCA Levy - Selwyn - Increase	<u><u>\$18,353</u></u>	7.36%
OPP Area Rate requirement - 2025	\$2,123,256	
OPP Area Rate requirement - 2024	(\$2,061,068)	
O.P.P. Area Rate Increase	<u><u>\$62,188</u></u>	3.02%
Lakefield Policing Area Rate requirement - 2025	\$713,940	
Lakefield Policing Area Rate requirement - 2024	(\$686,539)	
Lakefield Policing Area Rate Increase	<u><u>\$27,401</u></u>	3.99%

Net Funding Requirement (by cost center)



The Corporation of the Township of Selwyn

4. c) Attachments

Summary by Department

Net Levy Increase

Department	2025 Total Revenues	2025 Total Expenditures	2025 Taxation Required	2024 Taxation Received	Taxation Increases/ Decreases
General Government	1,869,327	3,650,267	1,780,940	1,656,192	124,747
Facility Improvements	555,373	864,016	308,643	257,818	50,825
Economic Development	161,364	456,197	294,833	294,833	0
Solar Initiatives	146,086	146,086	0	0	0
Fire Services	1,169,110	3,016,056	1,846,946	1,707,954	138,992
Protective Inspection & Control	913,966	1,102,449	188,483	165,492	22,990
Bldg. Dept Equipment	32,000	32,000	-0	0	-0
Roadways	2,208,327	4,315,254	2,106,927	2,067,170	39,757
Winter Control	10,600	735,651	725,051	725,051	0
Public Works Equipment	1,498,584	1,498,584	0	0	0
Street Lighting	175,971	264,118	88,147	88,147	0
Gravel Pit	171,300	171,300	0	0	-0
Community Transportation	551,305	551,305	0	0	-0
Structures	2,776	8,526	5,750	5,750	0
Waste Management	653,219	1,143,632	490,413	490,413	-0
Stormwater Management	191,418	276,268	84,850	84,850	0
Parks	1,172,360	1,725,462	553,101	510,434	42,667
Recreation Programs	161,825	161,825	0	0	0
Lakefield-Smith Arena	465,687	465,687	87,417	84,489	2,928
Ennismore Arena	599,224	599,224	106,665	102,169	4,496
Parks Equipment	193,250	193,250	-0	0	-0
Ennismore Multi-Use Centre	23,223	23,223	0	0	0
Libraries	232,577	1,118,870	886,293	752,664	133,629
Planning	171,366	335,554	164,187	164,187	0
Totals	<u><u>13,330,239</u></u>	<u><u>22,854,803</u></u>	<u><u>9,718,646</u></u>	<u><u>9,157,614</u></u>	
Tax Levy Difference before adjustment				6.13%	561,031
Adjust for Real Assessment Growth					-137,139
Net Tax Levy Increase				4.63%	<u><u>423,892</u></u>

The Corporation of the Township of Selwyn

4. c) Attachments

Summary by Department	(Includes Fire Capital Levy)				Net Levy Increase
Department	2025 Total Revenues	2025 Total Expenditures	2025 Taxation Required	2024 Taxation Received	Taxation Increases/Decreases
General Government	1,869,327	3,650,267	1,780,940	1,656,192	124,747
Facility Improvements	555,373	864,016	308,643	257,818	50,825
Economic Development	161,364	456,197	294,833	294,833	0
Solar Initiatives	146,086	146,086	0	0	0
Fire Services	1,169,110	3,191,056	2,021,946	1,707,954	313,992
Protective Inspection & Control	913,966	1,102,449	188,483	165,492	22,990
Bldg. Dept Equipment	32,000	32,000	-0	0	-0
Roadways	2,208,327	4,315,254	2,106,927	2,067,170	39,757
Winter Control	10,600	735,651	725,051	725,051	0
Public Works Equipment	1,498,584	1,498,584	0	0	0
Street Lighting	175,971	264,118	88,147	88,147	0
Gravel Pit	171,300	171,300	0	0	-0
Community Transportation	551,305	551,305	0	0	-0
Structures	2,776	8,526	5,750	5,750	0
Waste Management	653,219	1,143,632	490,413	490,413	-0
Stormwater Management	191,418	276,268	84,850	84,850	0
Parks	1,172,360	1,725,462	553,101	510,434	42,667
Recreation Programs	161,825	161,825	0	0	0
Lakefield-Smith Arena	465,687	465,687	87,417	84,489	2,928
Ennismore Arena	599,224	599,224	106,665	102,169	4,496
Parks Equipment	193,250	193,250	-0	0	-0
Ennismore Multi-Use Centre	23,223	23,223	0	0	0
Libraries	232,577	1,118,870	886,293	752,664	133,629
Planning	171,366	335,554	164,187	164,187	0
Totals	13,330,239	23,029,803	9,893,646	9,157,614	
Tax Levy Difference before adjustment				8.04%	736,031
Adjust for Real Assessment Growth					-137,139
Net Tax Levy Increase	(Includes Fire Capital Levy)			6.54%	598,892

Analysis of Tax Increases - Summary (high level)

IFT from Taxation	<i>proposed net tax levy increase for 2025</i>	<u>\$598,892</u>
Increased Interest Revenues		(\$197,500)
<p>Interest rates available to municipalities have recover since the pandemic. As a result interest revenues specific to Tax supported departments are having a positive impact on the budget. In addition, tax penalties and interest have increased. While this reflects positively on revenues, it does mean that arrears are increasing.</p>		
Remuneration Adjustments		\$355,107
<p>Includes impact of market comparison adjustments, cost of living increases across all tax supported departments, including impacts of employer costs and benefit premiums related to these wage increases.</p>		
Current Year Impact of Organizational Changes		\$225,000
<p>Reflects full year impacts of Organizational Changes related to new full time positions as per ongoing organizational service improvements and full year impacts of library service staffing changes implemented in 2024.</p>		
Insurance Premium Increases		\$41,500
<p>While insurance premiums have not increased as much as previous years, the amount of annual increase is fairly significant given overall premium paid.</p>		
Inflationary Impacts of Outside Contracts		\$65,000
<p>Increases across a number of areas related to technology subscriptions, supplies, fuel surcharges, and utility costs. Increases to costs that support customer service related to technology and increased payment options. Includes year two increases in Fire Dispatch service agreement</p>		
Increases in Equipment Repairs incl. Reserve Contributions		\$64,500
<p>Increases to vehicle and equipment repairs related to inflationary pressures and efforts to maintain vehicles longer and defer expensive replacements. Also includes increases to reserve contributions in fire, by-law and recreation.</p>		
Arenas - Increase in Tax Support		\$7,424
<p>Reflects increased subsidy for prime time hours differential, insurance premium and legislative accessibility (elevator) costs.</p>		
Levy Increase - Initial		<u>\$561,031</u>
Capital Levy Supporting Fire Equipment Replacement		\$175,000
<p>Implementation of new capital levy to fund Fire Department apparatus, equipment and firefighter protective equipment.</p>		
Levy Increase before Impacts of Real Growth in Assessment		<u>\$736,031</u>
Real Assessment Growth impacts from Year End Roll		(\$137,139)
Net Tax Levy Increase		<u>\$598,892</u>

Analysis of Tax Increase - General Government

IFT from Taxation	<i>proposed net tax levy for 2025</i>	<u><u>\$124,747</u></u>
Revenue Projections		-\$182,500
Net revenue estimates resulting from positive investment returns, tax penalties and interest expense and reduced grant revenue.		
Increased Wage and Benefits Expenses		\$244,500
Includes net impacts of organizational changes, remuneration changes, economic wage increases and related payroll employer expenses and benefit premiums.		
Increase in Insurance Premium		\$7,300
While insurance premiums have not increased as much as previous years, the amount of annual increase is fairly significant given overall premium paid.		
Increased Operating Expenses across Department		\$49,347
Various increases across the department with continued increases in computer related expenses as it relates to annual subscriptions and maintenance costs.		
Council Expenses		\$6,100
Includes net impacts of remuneration changes, economic wage increases and related payroll employer expenses and benefit premiums. Also administration expenses for Council and their specific community program supports.		
Total Department Taxation Impact		<u><u>124,747</u></u>

Analysis of Tax Increase - Facilities & Properties

IFT from Taxation	<i>proposed net tax levy increase for 2025</i>	<u><u>\$50,825</u></u>
Increased Wage and Benefits Expenses - net		\$65,825
Includes net impacts of organizational changes, remuneration changes, economic wage increases and related payroll employer expenses and benefit premiums.		
Reduced Allocation to Insurance Deductible		-15,000
Allocation from taxation to provide for insurance deductible costs and reserve contribution reduced as established reserve level healthy.		
Total Department Taxation Impact		<u><u>\$50,825</u></u>

Analysis of Tax Increase - Fire Services

IFT from Taxation	<i>proposed net tax levy increase for 2025</i>	<u><u>\$313,992</u></u>
Increase in Wages - impact of calls, admin, training		\$67,560
Includes net impacts of remuneration changes, economic wage increases and related payroll employer expenses and benefit premiums.		
Increase in Insurance Premium		\$5,100
While insurance premiums have not increased as much as previous years, the amount of annual increase is fairly significant given overall premium paid.		
Increased Operating Expenses across department		\$21,832
Various increases across the department with continued increases in dispatch costs, computer related expenses as it relates to annual subscriptions, mileage and material and supplies.		
Increase in Equipment Expenses		\$44,500
Increased operating expenses for vehicles and equipment, inclusive of increased wages and salaries for maintenance and increased reserve contribution for equipment replacement.		
Initial Impact on Taxation		<u>\$138,992</u>
Capital Levy Supporting Fire Equipment Replacement		\$175,000
Implementation of new capital levy to fund Fire Department apparatus, equipment and firefighter protective equipment.		
Total Impact on Taxation		<u><u>\$313,992</u></u>

Analysis of Tax Increase - Protective Inspection & Control (By-law Enforcement)

IFT from Taxation	<i>proposed net tax levy increase for 2025</i>	<u><u>\$22,990</u></u>
Increased Wage and Benefits Expense		\$22,990
Includes net impacts of remuneration changes, economic wage increases and related payroll employer expenses and benefit premiums.		
Total Department Taxation Impact		<u><u>\$22,990</u></u>

Analysis of Tax Increase - Roadways

IFT from Taxation	<i>proposed net tax levy increase for 2025</i>	<u><u>\$44,757</u></u>
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Increased Wage & Benefit Expenses		\$44,757
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Includes net impacts of organizational changes, remuneration changes, economic wage increases and related payroll employer expenses and benefit premiums.

Total Department Taxation Impact		<u><u>\$44,757</u></u>
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Analysis of Tax Increase - Parks & Recreation

IFT from Taxation	<i>proposed net levy tax increase for 2025</i>	<u><u>\$42,667</u></u>
Increased Wage and Benefits Expenses		\$20,630
Includes net impacts of remuneration changes, economic wage increases and related payroll employer expenses and benefit premiums.		
Increased Operating Expenses across Department		\$22,037
Various increases across the department including significant equipment and portable toilet rental costs.		
Total Department Taxation Impact		<u><u>\$42,667</u></u>

Analysis of Tax Increase - Arenas

IFT from Taxation	<i>proposed net tax levy increase for 2025</i>	<u><u>\$7,424</u></u>
Increased Tax Support for the Lakefield Arena		\$2,928
Reflects increased subsidy for prime time hours differential, insurance premium and legislative accessibility (elevator) costs.		
Increased Tax Support for the Ennismore Arena		\$4,496
Reflects increased subsidy for prime time hours differential, insurance premium and legislative accessibility (elevator) costs.		
Total Impact on Taxation		<u><u>\$7,424</u></u>

Analysis of Tax Increase - Library Services

IFT from Taxation	<i>Proposed net tax levy increase for 2025</i>	<u><u>\$133,629</u></u>
Increased Wage and Benefits Expenses		\$98,950
<p>Includes full year impact of organizational changes, remuneration changes, economic wage increases and related payroll employer expenses and benefit premiums.</p>		
Increased Operating Expenses across department		\$17,850
<p>Various increases across the department in administration and overhead, collection cost, insurance, communications and building expenses.</p>		
Replacing Accumulated Revenues used in Prior years		\$16,829
<p>Cumulative impact of reducing operating funds over several years. Establishing sustainable funding source to fund ongoing operating pressures.</p>		
Total Impact on Taxation		<u><u>\$133,629</u></u>