

Township of Selwyn
Tax Levy Impact Summary

	\$ Amounts	% Increase
Municipal Taxation Requirement - 2020	\$7,527,645	
Municipal Taxation Requirement - 2019	(\$7,155,241)	
Gross Tax Levy Increase	<u>\$372,404</u>	5.20%
Less: Adjustment for Real Assessment Growth	(\$131,401)	
Net Tax Levy Increase	<u><u>\$241,003</u></u>	3.37%
ORCA Levy - Selwyn - 2020	\$230,735	
ORCA Levy - Selwyn - 2019	(\$220,613)	
ORCA Levy - Selwyn - Increase	<u><u>\$10,122</u></u>	4.59%
OPP Area Rate requirement - 2020	\$2,134,817	
OPP Area Rate requirement - 2019	(\$2,176,160)	
O.P.P. Area Rate Increase	<u><u>(\$41,343)</u></u>	-1.90%
Lakefield Policing Area Rate requirement - 2020	\$685,308	
Lakefield Policing Area Rate requirement - 2019	(\$698,606)	
Lakefield Policing Area Rate Increase	<u><u>(\$13,298)</u></u>	-1.90%

Township of Selwyn
Summary by Department

Department	2020 Total Revenues	2020 Total Expenditures	2020 Taxation Required	2019 Taxation Received	Taxation Increases/ (Decreases)
General Government	1,626,430	2,887,849	1,261,419	1,206,774	54,645
Facility Improvements	481,992	764,136	282,144	269,644	12,500
Economic Development	244,923	475,171	230,248	189,462	40,786
Solar Initiatives	159,607	159,607	0	0	0
Fire Services	628,445	1,876,014	1,247,569	1,194,642	52,927
Protective Inspection & Control	750,743	796,688	45,945	45,945	0
Bldg. Dept Equipment	42,520	42,520	0	0	0
Roadways	2,237,938	4,217,460	1,979,522	1,948,400	31,122
Winter Control	-3,758	667,968	671,726	599,572	72,154
Public Works Equipment	1,145,654	1,145,654	0	0	0
Street Lighting	227,957	333,015	105,058	105,058	0
Gravel Pit	163,200	163,200	0	0	0
Community Transportation	310,447	310,447	0	0	0
Waste Management	553,674	987,652	433,978	418,978	15,000
Stormwater Management	296,943	359,111	62,168	33,600	28,568
Parks	343,222	804,121	460,899	449,899	11,000
Recreation Programs	95,239	95,239	0	0	0
Lakefield-Smith Arena	338,075	394,158	56,083	36,270	19,813
Ennismore Arena	428,551	501,331	72,780	49,472	23,308
Parks Equipment	69,250	69,250	0	0	0
Ennismore Multi-Use Centre	16,370	16,370	-0	0	-0
Libraries	260,641	749,879	489,238	478,658	10,580
Planning	176,580	305,447	128,867	128,867	0
Totals	<u>10,594,642</u>	<u>18,122,287</u>	<u>7,527,645</u>	<u>7,155,241</u>	
Tax Levy Difference before adjustment				5.20%	372,404
Adjust for Real Assessment Growth					-131,401
Net Tax Levy Increase				3.37%	<u>241,003</u>

Analysis of Tax Increases - Summary (high level)

IFT from Taxation	<i>proposed net tax levy increase for 2020</i>	<u>\$241,250</u>
Economic Wage Adjustment/Term Review		\$67,500
Includes impact of economic wage increases across all departments, including impacts of employer costs on economic wage increases.		
Current Year Impact of Organizational Changes		\$32,500
Reflects net impacts of Organizational Changes related to new support positions for the Corporation.		
Insurance Premium Increases and Deductibles		\$78,500
Significant insurance premium increase from the provider. Also an increase in the deductibles expense to increase base for deductibles and settlements.		
Fire Service Impacts		\$53,000
Decrease in operational revenues. Also reflects increases in call volumes and increases in equipment & vehicle maintenance.		
Community Development Support Enhancements		\$11,250
Year two of phased-in increase of CIP Incentive program. Also includes the establishment of an annual trails reserve contribution to enable long term service improvements.		
Winter Control Impacts		\$72,000
With no remaining contingency reserve, a portion of the 2019 deficit was carried forward. Increases in sand/salt costs are also included with nominal increases for wages, equipment and overhead charge.		
Net Increase in Waste Management Levy		\$15,000
Phased-in tax support increase to support waste diversion at landfill site, specific to Construction and Demolition debris diversion costs. This is the final year of the phase-in.		
Increase in Taxation Support Transfer - Arenas		\$43,000
Reflects increase in levy specific to costs for ongoing accessibility improvements and necessary insurance premiums.		
Total Gross Increases on Tax Levy		<u>\$372,750</u>
Real Assessment Growth from Year End Roll		(\$131,500)
Net Tax Levy Increase		<u>\$241,250</u>

Analysis of Tax Increase - General Government

IFT from Taxation	<i>proposed net tax levy increase for 2020</i>	<u><u>\$58,000</u></u>
Increased Wage and Benefits Expenses		17,500
Includes economic wage increases and related payroll employer expenses across the department.		
Current Year Impact of Organizational Changes		25,000
Reflects current year impact of Organizational Changes related to Communications & Media Specialist adjusted for cost sharing with Economic development department.		
Increase in Administrative and Annual Computer Expenses		9,000
Increased business costs primarily for computer licencing and increased insurance premiums.		
Increased Council Remuneration and Expenses		6,500
Includes economic wage increases and related payroll employer expenses for Council, and changes to remuneration made under the Term Review.		
Total Department Taxation Impact		<u><u>58,000</u></u>

Analysis of Tax Increase - Facilities & Properties

IFT from Taxation	<i>proposed net tax levy increase for 2020</i>	<u><u>\$12,500</u></u>
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Insurance Deductible Expense Increased		12,500
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Given increased claims activity and an increased deductible amount, the base amount will be increased. Residuals at year end, if any, are transferred to the applicable reserve.

Total Department Taxation Impact		<u><u>12,500</u></u>
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Analysis of Tax Increase - Economic Development

IFT from Taxation	<i>proposed net tax levy increase for 2020</i>	<u>\$40,750</u>
Economic Wage Increase/Organizational Changes		\$34,500
Includes economic wage increases and related payroll employer expenses. Also current year impact of a share of Organizational Changes related to Communications & Media Specialist.		
CIP Financial Incentives Increase		\$6,250
Due to the increased uptake in the CIP financial incentives, base funding will increase by 50% - phased in over 4 years. This is year two of the phase-in funding increase.		
Total Department Taxation Impact		<u>\$40,750</u>

Analysis of Tax Increase - Fire Services

IFT from Taxation	<i>proposed net tax levy increase for 2020</i>	<u>\$53,000</u>
Loss of Operating Revenues Projected		\$20,000
Insurance company revenues related to MVAs has decreased and this reflects the net impact of activity and policy coverage changes resulting in uncollectible bills.		
Impact of call volumes, training requirements & recruits		\$14,000
Includes economic wage increases and related payroll employer expenses across the department. Also includes expenses related to three new recruits.		
Increased Operating Expenses across department		\$19,000
Increased operating expenses in numerous administrative accounts and specifically in costs related to vehicles and equipment maintenance.		
Total Impact on Taxation		<u>\$53,000</u>

Analysis of Tax Increase - Roads and Winter Control

IFT from Taxation	<i>proposed net tax levy increase for 2020</i>	<u>\$103,000</u>
Increased Wage and Benefits Expenses		\$42,000
Includes impact of economic wage increases across all departments, including impacts of employer costs on economic wage increases.		
Insurance Premium Increases and Deductibles		\$23,000
Significant insurance premium increase from the provider. The impact in this department and the Fleet premium is particularly significant.		
Winter Control - Sanding Increases		\$38,000
Some nominal increase in wages and equipment time. Increases in sand/salt costs are based on a three year average of expenses, plus pricing/quantity increase.		
Total Department Taxation Impact		<u>\$103,000</u>

Analysis of Tax Increase - Waste Management

IFT from Taxation	<i>proposed net tax levy increase for 2020</i>	<u><u>\$15,000</u></u>
Construction & Demolition Costs - Phase In Tax Funding (Yr. 2 of 2)		\$40,000
Phased-in tax support increase to support waste diversion at landfill site specific to Construction and Demolition debris diversion costs.		
Phase out of County Charge for Private Road Collection		(\$25,000)
The County stopped charging the lower tier municipalities for the collection costs of recycling on private roads. All costs are now part of the new contract and shared through the County levy as they are responsible for this activity.		
Total Department Taxation Impact		<u><u>\$15,000</u></u>

Analysis of Tax Increase - Stormwater Management

IFT from Taxation	<i>proposed net tax levy increase for 2020</i>	<u><u>\$28,500</u></u>
Maintenance established for Collection System Maintenance		\$14,000
Set up a base amount under the levy to maintain the collection system.		
Maintenance established for Pond Maintenance		\$14,500
Set up a base amount under the levy to maintain the Township's various stormwater retention ponds - quality & quantity.		
Total Department Taxation Impact		<u><u>\$28,500</u></u>

Analysis of Tax Increase - Parks and Arenas

IFT from Taxation	<i>proposed net tax levy increase for 2020</i>	<u>\$54,000</u>
Insurance Premium Increases		\$6,000
Premium increase related to parks and public spaces.		
Establish Annual Trail Reserve Contribution		\$5,000
Set up an annual reserve transfer to be available for future improvements		
Increase in Taxation Support Transfer - Arenas		\$43,000
Reflects increase in levy specific to reserve transfer for accessibility expenses and insurance premiums.		
Total Department Taxation Impact		<u>\$54,000</u>

Analysis of Tax Increase - Library Services

IFT from Taxation	<i>proposed net tax levy increase for 2020</i>	<u><u>\$10,580</u></u>
Wage Grid Impacts		\$10,580
Reflects impact of economic wage increases and related impacts on employer costs, including Board remuneration. Library staff and Board are tied to township grid and related remuneration policies.		
Total Impact on Taxation		<u><u>\$10,580</u></u>