

Departmental Budget Set Up

Overview

The Township budget, and resulting operational financial statements, are laid out based on the Ministry of Municipal Affairs Financial Information Return (FIR). The revenue and expenditure areas are set out below.

General Government:

This area includes Department 5 – General Government, Department 6 – Property and Facilities, Department 7 - Economic Development and Department 8 – Solar Initiatives.

General government, Department 5, includes all administrative, finance and emergency planning staff, as well as expenses related to Council and Committees of Council.

Department 6 includes administrative costs related to facility maintenance coordination, Township owned properties that are leased to others, as well as significant facility capital maintenance projects.

Department 7, Economic Development, includes coordination of community development initiatives, and programs for the betterment of the community related to physician recruitment and financial incentives under the community improvement plan.

Department 8 - Solar Initiatives reflects revenues and expenses for the three (3) microFIT installations, the three (3) FIT/URSP installations.

Protection of Persons & Property:

This area includes Department 10 – Fire Department, Department 11 – Police, Department 12 - Conservation Authority and Department 13 – Protective Inspection and Control and Department 14 Building Department Equipment.

Department 11 includes both the OPP and the Peterborough Police Services. The cost for police services are area rated by Ward as the OPP provides service in Ennismore and Smith Wards and the Peterborough Police provides service to Lakefield Ward.

Department 12 includes the ORCA levy specific to our municipality. Otonabee Conservation's budget is established by the Board of Directors and then allocated based on assessment across the watershed. *This levy is billed as a separate tax rate apart from the local municipal rate.*

Department 13 includes building permits & inspection, bylaw enforcement services, small animal control services and source water protection costs.

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Department 14 captures the expenses of the vehicles used by the inspectors and by-law enforcement.

Transportation Services:

This area includes Department 20 – Roadways, Department 21 - Winter Control, Department 22 - Fleet Equipment, Department 23 – Street lighting, Department 24 - Gravel Pits, Department 25 – Community Transportation and Department 26 – Structures.

This area includes the costs related to regular maintenance, winter maintenance, construction, surface treatment of all Township roadways and 911 numbering. It also includes the costs associated with operation and maintenance of vehicles and equipment, streetlights and gravel pit operations and rehabilitation.

Department 25 accounts for expenses and revenues for the Community Transportation Pilot. This department will include revenues from the Provincial MTO grant and fares as well as administration costs, contract expenses, materials and supplies etc..

Department 26 - The Township's Asset Management Plan (AMP) requires the Township to inventory its structures (culverts and bridges). The Township does not have any bridges that it is responsible for; these are managed by the County of Peterborough. The Township does have seven (7) culverts that are defined as structures.

Environmental Services:

This area includes Department 30 - Lakefield Sewer, Department 31 - Lakefield Water and Department 32 - Woodland Acres Water & Sewer. The users of the respective systems pay for all costs for these areas and these budgets are brought forth for Council's consideration at a later date.

Department 33 - Landfill Sites covers the operations of the landfill site in Smith and monitoring costs for the former Ennismore landfill site. Public Works staff that are associated with the ongoing cover and maintenance of the sites are reflected here. As well, the direct costs of local waste diversion efforts are included in this department.

Department 34 – Stormwater Management accounts for expenses for the Township's stormwater management assets. Expenses for stormwater systems and infrastructure are consolidated in this department. Expenses for catch basin maintenance are included in this Department. In addition, capital stormwater projects as well as costs to maintain the Township's stormwater management ponds will also be allocated here.

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Parks, Recreation and Culture:

This area includes Department 40 – Parks & Sports Fields, Department 42 – Lakefield-Smith Community Centre, Department 43 – Ennismore Arena, Department 44 – Library Service (*governed by the Library Board*), Department 45 - Parks Equipment and Department – 46 Ennismore Multi-Use Building (Curling Club).

Department 41 - Recreation Supported Festivals includes the operations of numerous sub-committees such as the Shamrock Festival and Tractor Pull, the Jazz, Art & Craft Festival, Trail Stewardship events and Polarfest.

Planning and Land Use:

This area includes Department 50 - Planning and Land Use. This includes applications for Minor Variances to the Committee of Adjustment and planning applications such as Zoning Amendments and Official Plan Amendments, Site Plan approvals and Plans of Subdivision & Condominium.

The Corporation of the Township of Selwyn

Summary by Department

Net Levy Increase

| Department | 2026 Total Revenues | 2026 Total Expenditures | 2026 Taxation Required | 2025 Taxation Received | Taxation Increases/ Decreases |
|---------------------------------------|---------------------------|-------------------------------|------------------------------|------------------------------|-------------------------------------|
| General Government | 1,828,206 | 3,762,670 | 1,934,464 | 1,780,940 | 153,524 |
| Facility Improvements | 2,519,869 | 2,863,640 | 343,771 | 308,643 | 35,128 |
| Economic Development | 220,886 | 495,042 | 274,156 | 294,833 | -20,677 |
| Solar Initiatives | 143,085 | 143,085 | 0 | 0 | 0 |
| Fire Services | 1,601,991 | 3,750,459 | 2,148,468 | 2,021,946 | 126,522 |
| Protective Inspection & Control | 949,899 | 1,183,917 | 234,018 | 188,483 | 45,535 |
| Bldg. Dept Equipment | 32,000 | 32,000 | 0 | 0 | 0 |
| Roadways | 1,413,634 | 3,636,374 | 2,222,739 | 2,106,927 | 115,812 |
| Winter Control | 31,860 | 828,441 | 796,581 | 725,051 | 71,530 |
| Public Works Equipment | 1,694,813 | 1,694,813 | -0 | 0 | -0 |
| Street Lighting | 18,261 | 106,408 | 88,147 | 88,147 | 0 |
| Gravel Pit | 29,525 | 29,525 | -0 | 0 | 0 |
| Community Transportation | 492,073 | 522,008 | 29,935 | 0 | 29,935 |
| Structures | 109,694 | 115,444 | 5,750 | 5,750 | -0 |
| Waste Management | 714,860 | 1,205,273 | 490,413 | 490,413 | 0 |
| Stormwater Management | 292,618 | 377,468 | 84,850 | 84,850 | 0 |
| Parks | 1,069,517 | 1,622,618 | 553,101 | 553,101 | 0 |
| Recreation Programs | 130,621 | 130,621 | 0 | 0 | 0 |
| Lakefield-Smith Arena | 472,056 | 472,056 | 93,128 | 87,417 | 5,711 |
| Ennismore Arena | 578,847 | 578,847 | 113,310 | 106,665 | 6,645 |
| Parks Equipment | 184,813 | 184,813 | 0 | 0 | 0 |
| Ennismore Multi-Use Centre | 25,849 | 25,849 | 0 | 0 | 0 |
| Libraries | 308,913 | 1,205,381 | 896,468 | 886,293 | 10,175 |
| Planning | 210,584 | 374,771 | 164,187 | 164,187 | 0 |
| Totals | <u>15,074,473</u> | <u>25,341,523</u> | <u>10,473,487</u> | <u>9,893,646</u> | |
| Tax Levy Difference before adjustment | | | | 5.86% | 579,842 |
| Adjust for Real Assessment Growth | | | | | -140,490 |
| Net Tax Levy Increase | | | | 4.44% | <u>439,352</u> |