



Subject: *Request For Fire Levy Increases*
To: Corporate and Residential Services Committee - 26/27 Budget Discussions
Date Prepared: February 12, 2026
Related Motions: CRS25(12)
Prepared by: Wade Tattrie, CPA, CA, Director of Finance
Approved by: Kim Ramsay, CAO

Summary

The Corporate and Residential Services Committee approved the following motion at the February 5th, 2026 Budget Meeting - CRS25(12):

That Staff prepare a report to review potential increases in the Milford, Lantz and Enfield fire levy of 2 cents re: the 26/27 fiscal period, the additional revenue that will be generated, and the impact on the tax burden for residents and businesses.

Financial Impact Statement

A decision on this matter will not directly impact the municipality itself. It will impact fire departments as well as the residents and businesses of the impacted areas.

Recommendation

No recommendation is being made.

Discussion

Copies of requests from these three Fire Departments are attached to the agenda materials. These requests reference the reasons for asking for an increased levy rate.

The impact on fire department revenues from an increase in the fire levy rates by two cents are reflected in the tables below.

Fire Department Levy Amounts For 26/27 Using 25/26 Rates

Department	Estimated Levy 26/27	Actual Levy 25/26	Difference in Levy 25/26 & 26/27	% Increase	25/26 Rates
Enfield	\$ 984,490	\$ 897,233	\$ 87,257	9.7%	0.14
Lantz	\$ 635,369	\$ 513,074	\$ 122,295	23.8%	0.16
Milford	\$ 227,418	\$ 207,914	\$ 19,504	9.4%	0.17

Fire Department Levy Amounts For 26/27 Using 2 Cent Increases

Department	Estimated Levy 26/27	Actual Levy 25/26	Difference in Levy 25/26 & 26/27	% Increase	25/26 Rates Plus 2 Cents
Enfield	\$ 1,125,131	\$ 897,233	\$ 227,898	25.4%	0.16
Lantz	\$ 714,790	\$ 513,074	\$ 201,716	39.3%	0.18
Milford	\$ 254,173	\$ 207,914	\$ 46,259	22.2%	0.19

Increase in Enfield Levy revenue due to 2 cents	\$ 140,641
Increase in Lantz Levy revenue due to 2 cents	\$ 79,421
Increase in Milford Levy revenue due to 2 cents	\$ 26,755

The impact of a two cent increase in fire department levy rate on residents in these areas are reflected in the table below.

District	Adjusted Average Residential Assessment		Current Draft Total 2026 Tax Burden Including Area Rates			Total 2026 Tax Burden Including Area Rates With Added 2 Cents			Difference	
	2025	2026	Current 2026 Total \$	Current % Increase	Current \$ Increase	2026 Total \$ With Added 2 Cents	% INCREASE with Added 2 Cents	\$ INCREASE with Added 2 Cents	\$ Increase	% Increase
Milford Serviced	\$ 200,000	\$ 205,200	\$ 3,052	1.72%	\$ 51.50	\$ 3,092.54	3.08%	\$ 92.54	\$ 41.04	1.37%
Milford Serviced	\$ 300,000	\$ 307,800	\$ 4,462	1.76%	\$ 77.25	\$ 4,523.81	3.17%	\$ 138.81	\$ 61.56	1.40%
Milford Serviced	\$ 400,000	\$ 410,400	\$ 5,873	1.79%	\$ 103.00	\$ 5,955.08	3.21%	\$ 185.08	\$ 82.08	1.42%
Milford Serviced	\$ 500,000	\$ 513,000	\$ 7,284	1.80%	\$ 128.75	\$ 7,386.35	3.23%	\$ 231.35	\$ 102.60	1.43%
Milford Partially Serviced (SL/SW)	\$ 200,000	\$ 205,200	\$ 2,354	1.46%	\$ 33.82	\$ 2,394.86	3.23%	\$ 74.86	\$ 41.04	1.77%
Milford Partially Serviced (SL/SW)	\$ 300,000	\$ 307,800	\$ 3,416	1.51%	\$ 50.73	\$ 3,477.29	3.34%	\$ 112.29	\$ 61.56	1.83%
Milford Partially Serviced (SL/SW)	\$ 400,000	\$ 410,400	\$ 4,478	1.53%	\$ 67.64	\$ 4,559.72	3.40%	\$ 149.72	\$ 82.08	1.86%
Milford Partially Serviced (SL/SW)	\$ 500,000	\$ 513,000	\$ 5,540	1.55%	\$ 84.55	\$ 5,642.15	3.43%	\$ 187.15	\$ 102.60	1.88%
Enfield Serviced	\$ 200,000	\$ 205,200	\$ 2,714	1.26%	\$ 33.82	\$ 2,754.86	2.79%	\$ 74.86	\$ 41.04	1.53%
Enfield Serviced	\$ 300,000	\$ 307,800	\$ 3,776	1.36%	\$ 50.73	\$ 3,837.29	3.01%	\$ 112.29	\$ 61.56	1.65%
Enfield Serviced	\$ 400,000	\$ 410,400	\$ 4,838	1.42%	\$ 67.64	\$ 4,919.72	3.14%	\$ 149.72	\$ 82.08	1.72%
Enfield Serviced	\$ 500,000	\$ 513,000	\$ 5,900	1.45%	\$ 84.55	\$ 6,002.15	3.22%	\$ 187.15	\$ 102.60	1.76%
Enfield Partially Serviced	\$ 200,000	\$ 205,200	\$ 2,210	1.38%	\$ 30.18	\$ 2,251.22	3.27%	\$ 71.22	\$ 41.04	1.88%
Enfield Partially Serviced	\$ 300,000	\$ 307,800	\$ 3,200	1.43%	\$ 45.27	\$ 3,261.83	3.39%	\$ 106.83	\$ 61.56	1.95%
Enfield Partially Serviced	\$ 400,000	\$ 410,400	\$ 4,190	1.46%	\$ 60.36	\$ 4,272.44	3.45%	\$ 142.44	\$ 82.08	1.99%
Enfield Partially Serviced	\$ 500,000	\$ 513,000	\$ 5,180	1.48%	\$ 75.45	\$ 5,283.05	3.49%	\$ 178.05	\$ 102.60	2.01%
Lantz Serviced	\$ 200,000	\$ 205,200	\$ 2,755	1.28%	\$ 34.86	\$ 2,795.90	2.79%	\$ 75.90	\$ 41.04	1.51%
Lantz Serviced	\$ 300,000	\$ 307,800	\$ 3,837	1.38%	\$ 52.29	\$ 3,898.85	3.01%	\$ 113.85	\$ 61.56	1.63%
Lantz Serviced	\$ 400,000	\$ 410,400	\$ 4,920	1.44%	\$ 69.72	\$ 5,001.80	3.13%	\$ 151.80	\$ 82.08	1.69%
Lantz Serviced	\$ 500,000	\$ 513,000	\$ 6,002	1.47%	\$ 87.15	\$ 6,104.75	3.21%	\$ 189.75	\$ 102.60	1.73%

Fire departments are required to file annual financial reports with the municipality. Summary financial report information for March 31, 2025 is provided in the table below. The full financial reports for March 31, 2025 are attached in the CCOL agenda files. Note that they are unaudited and fire departments often do not include their fundraising account records in these reports. In the case of these three departments, Enfield has included their funding raising account balances.

Summary Financial Information From March 31, 2025 Financial Reports			
	Milford	Lantz	Enfield
Current Assets	\$ 480,771	\$ 1,145,859	\$ 1,750,289
Capital Assets	\$ 322,087	\$ 601,974	\$ 1,623,290
Liabilities	\$ 45,290	\$ 18,873	\$ 4,350
Accumulated Surplus	\$ 757,568	\$ 1,728,960	\$ 3,369,229
Revenue	\$ 292,855	\$ 515,949	\$ 1,161,156
Expenses	\$ 200,951	\$ 224,713	\$ 690,122
Annual Surplus	\$ 91,904	\$ 291,236	\$ 471,034