



Special Council Meeting

To:	Mayor and Council
Date:	February 18, 2020
From:	Kimberley Pope, Finance Department
Report Number:	Finance 2020-03
Subject:	Final 2020 Budget Presentation – <i>amended</i>

Recommendations:

1. That Council receives the Final 2020 Budget Presentation for adoption; and
2. That Council approves the 2020 Operating Budget of \$7,830,318; and that Council approves the 2020 Capital Budget of \$7,793,726; and
3. That Council approves the 2020 Environmental Budget of \$390,425; and
4. That Council approves the 2020 Water & Wastewater Operating Budget of \$1,025,729 and a Capital Budget of \$629,000; and
5. That Council approves a 3.16% Municipal Residential Tax Rate increase

Overview:

This budget report is to provide the Final 2020 Operating and Capital Budgets for approval and adoption of Council. This budget does not include any changes to service levels that the municipality currently provides.

The final 2020 budget presentation includes a proposed 3.16% Municipal Residential Tax Rate increase which is comprised of a 1.86% increase to fund the 2020 Operating budget and a 1.3% increase to fund the 2020 Capital budget. A 3.16% Municipal Residential Tax Rate equals an increase of \$20.85 per \$100,000 of current value assessment, based on the 2020 MPAC Assessment Roll Total.

The municipality received a last-minute notice that extensive repairs are required at the Old Millbrook School estimated at \$80,000. Council's direction received today recommended a 3.16% Municipal Residential Tax Rate increase as presented within this report, however this required that Council to reduce the 2020 Capital Budget, by reducing the transfer to the Asset Replacement Reserve by 4%, to mitigate this change.

A residential property with a \$400,000 Current Value Assessment, will be taxed an additional \$83.00 on their annual tax bill, which is the equivalent of \$0.23/day.

The MPAC roll total was released on December 10, 2019 and has increased by approximately 11%, due to the increase in assessment values of the new development within the township, and therefore is expected to generate \$903,943 in additional municipal tax revenues.

Council received the 1st Draft Budget presentation on December 5, 2019 and the 2nd Draft Budget presentation on January 23, 2020 with an evening special budget meeting with the opportunity for the public to provide comment on the 2020 budget.

2020 Ontario Municipal Partnership Fund (OMPF) Update

In 2020, the province is maintaining the OMPF structure as it was in 2019, with the transitional assistance component of the program remaining the same, however the province intends to continue to adjust as fewer municipalities require this funding. The 2020 OMPF allocation for the Township of Cavan Monaghan is \$502,300 in comparison to \$506,000 (2018 OMPF) and \$504,600 (2019 OMPF).

In December 2018 the Minister of Finance, Mr. Vic Fedeli, stated that the government is “undertaking a detailed review of all transfer payments, including those to municipalities” and that they are reviewing the OMPF as they have “inherited a \$15 billion deficit” which is “simply unsustainable”.

The OMPF is utilized to offset the operating expenditures of the municipality as presented to Council in historical annual budget documents.

Tax Levy Comparison

The tax rate and assessment comparisons provide Council with a summary of the tax rate changes that has occurred over the past 5 years. The table below is a history of the MPAC Municipal Assessment (weighted) for the Township of Cavan Monaghan and the corresponding final tax rates per year. The growth in the municipal roll current values estimate that for every 1% municipal tax increase in the 2020 budget will result in \$92,700 of municipal tax revenues.

	Tax Rate and Assessment Comparison				
	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020 Final</u>
Amount to be raised by Taxes	\$6,297,456	\$6,891,730	\$7,550,201	\$8,369,845	\$9,566,884
Weighted Assessment	\$1,051,722,919	\$1,112,017,264	\$1,176,851,571	\$1,272,470,506	\$1,409,981,617
Increase in CVA year over year	3.5%	5.7%	5.8%	8.1%	10.8%
Taxes per 100,000 Residential	\$598.78	\$619.75	\$641.56	\$657.76	\$678.51
Increase in Tax %	3.32%	3.50%	3.50%	2.50%	3.16%

Financial Impact:

Operating

The Operating budget presented contains a consolidated department net increase of 16% due to significant pressure on expenditures while maintaining efficiencies in the delivery of services as set by Council, policy, By-law or Provincial legislation. The summary below indicates each department's efforts to maintain conservative budgets while the cost of delivery is constantly increasing.

	2019 Final	2020 Final	Variance	
Operating Budget				
Planning	\$195,920	\$325,452	\$129,532	66.1%
Building (funded through Building Reserve)	\$241,985	\$362,760	\$120,775	49.9%
By-law Enforcement	\$5,950	\$8,121	\$2,171	36.5%
Protective Services (Operating)	\$705,005	\$758,509	\$53,504	7.6%
Protective Services (Vehicles)	\$50,292	\$50,634	\$342	0.7%
Public Works (Operating)	\$1,501,480	\$1,522,435	\$20,955	1.4%
Public Works (Solar)	\$7,204	\$22,269	\$15,065	209.1%
Public Works (Vehicles)	\$363,284	\$424,235	\$60,951	16.8%
Public Works - Environmental	\$338,912	\$390,425	\$51,513	15.2%
Parks & Facilities (Operating)	\$628,860	\$1,136,531	\$507,671	80.7%
Parks & Facilities (Vehicles)	\$10,635	\$14,688	\$4,053	38.1%
Office of the CAO & Economic Dev.	\$361,670	\$423,630	\$61,960	17.1%
Office of the Clerk	\$277,704	\$286,478	\$8,774	3.2%
Finance & Information Technology	\$277,780	\$290,644	\$12,864	4.6%
Consolidated Department Net Changes	\$4,966,681	\$6,016,811	\$1,050,130	21.1%
Council	\$206,130	\$186,715	-\$19,415	-9.4%
Library Board Operating Levy, Audit & Insurance	\$266,010	\$278,898	\$12,888	4.8%
Library Board Capital Levy	\$50,020	\$55,901	\$5,881	11.8%
Ganaraska, Kawartha & Otonabee Conservation	\$88,866	\$95,244	\$6,378	7.2%
Committees of Council	\$12,900	\$21,300	\$8,400	65.1%
Police Contract & Services	\$1,274,537	\$1,310,023	\$35,486	2.8%
Consolidated Other Services/Levy Changes	\$1,898,463	\$1,948,081	\$49,618	2.6%
Total Department & Other Services/Levy	\$6,865,144	\$7,964,892	\$1,099,748	16.0%

The Consumer Price Index rose 1.9% in the 12 months to August; on the September notice from Statistics Canada and the municipal wage grid has been indexed. The Canadian Union of Public Employees Local 1306.2 Public Works Unit and Parks Unit collective wage agreements are included in this draft.

On December 16, 2019 Council approved the 2020 User Fees & Charges By-law No. 2019-83 to ensure municipal revenues for services reduce the impact of the cost of services on the municipal property tax rate. On January 13, 2020 the User Fees & Charges was amended, per Fire Report 2020-01, and updated to the 2020 User Fees & Charges By-law No. 2020-03.

Departmental Summary

A summary of changes within the 2020 draft Operating Budget Proposal are provided by the department management staff, as indicated below.

The **Planning Department** has an increase of 66.1% (+\$129,532) which is primarily attributed to the following:

- Decrease in estimated minor variance application fee revenues,
- Increase in shared allocation of wages and benefits, for the position of Executive Director of Planning, with the Building & Economic Development departments.

The **Building Department** budget is funded through building permit revenues and therefore does not affect the municipal tax rate. The Building Department has an increase 49.9% (+\$120,775) which is primarily attributed to the following;

- Additional staff complement with a new full-time contract position,
- Increase in shared allocation of wages and benefits, for the position of Executive Director of Planning, with the Planning & Economic Development departments,
- Allocated IT fees, licensing, supplies and postage to the Building department for cost recovery,
- Increased Building department legal fees by \$7,000 and advertising by \$2,000.

The **By-law Department** has an increase of 36.5% (+\$2,171) which is primarily attributed to additional contracted services for property standards, parking and zoning by-law matters that are steadily increasing in volume.

The **Protective Services (Fire) Department** has a consolidated increase of 7.1% (+\$53,846) which is primarily attributed to the following;

- Increase of call volumes by 7% over a one-year period and the increase to volunteer fire fighter compliment and training estimated at \$35,000,
- Dispatch agreement with the City of Peterborough increase of \$5,000,
- Increase in shared allocation of wages and benefits of Fire Department Administration in lieu of shared Administration with Parks & Facilities.

The **Public Works Department** has a consolidated increase of 5.2% (+\$96,971) which is primarily attributed to the following;

- Implementation of new remediation program to Solar panels to maximize revenue estimated at \$4,500,
- Reduced estimated Solar Revenues to reflect actuals between 2018-2019,
- Increased fuel and equipment repair due to ageing fleet estimated at \$50,000,
- Added GPS Tracking of \$12,000 per PW Report 2019-27 and GPS licensing of \$7,000 to Public Works department and added Data Monitoring to Vehicles

The **Environmental Services Department** has an increase of 15.2% (+\$51,513) which is primarily attributed to the following;

- Implementation of a new Kitchen Waste program estimated at \$45,000,
- Increase in per stop pick up in the waste collection contract as the new homes are added to the collection routes estimated at \$6,000.

The **Parks & Facilities Department** has an increase of 80% (+\$511,724) which is primarily attributed to the following;

- Add net operations for the new Cavan Monaghan Community Center by \$657,920 for full year accessible facility open 7 days/week with increase daily hours and service levels for the community and additional part-time staff,
- Decrease net operational expenses at the Millbrook Arena by \$183,965 with potential net operating cost of \$2,735 during trial operations as a non-ice recreational facility,
- Increased training and development of staff under Health & Safety by \$15,000,
- Increased part-time staff compliment under the Parks & Facilities department,
- Added new summer program with \$15,000 for summer student wages at CMCC,
- Added HVAC repairs of \$8,000 and building maintenance of \$2,000 to Parks & Facilities department for the CMCC,
- Increased Building Repairs and Maintenance by \$22,700 for additional quotes received for UV, HVAC, Floors and repairs at various municipal buildings,
- Reallocated \$10,000 of Marketing & Promotion from Economic Development,

The **Office of the CAO & Economic Development** has an increase of 17.1% (+\$61,960) which is primarily attributed to the following;

- Removal of available transfers from the legal reserve to offset the operating budget, estimated at \$35,000,
- Increase in shared allocation of wages and benefits, for the position of Executive Director of Planning, with the Building & Planning departments,
- Transferred \$10,000 of Marketing & Promotion costs to CMCC,
- Added Materials & Supplies (+\$2,500) to Economic Development Administration.

The **Office of the Clerk** has an increase of 3.2% (\$8,774) which is primarily attributed to the following;

- Increase in Corporate Insurance premiums which results in a 7.3% increase to allocated insurance amongst all municipal departments,
- Increase in wages and benefits to complete the term of Records Management contract.

The **Finance Department & Information Technology** has an increase of 4.6% (\$12,864) which is primarily attributed to the following;

- Increase in software licensing to add the Business Directory and Social Media Module to the website and to incorporate the new IT Managed Services Contract with the County of Peterborough, estimated at \$5,000.
- Add \$7,000 for Actuarial Valuation required once every three years.

The **Council** budget has a decrease of 9.4% (-\$19,415) which is attributed to the Corporate Services report for Council Remuneration that amends the number of conferences attended after the first year of a new term of Council.

The **Library** budget has a consolidated increase of 5.9% (+\$18,769) which is identified by the Library Board's delegation to Council summarizing the following;

- \$12,988 Operating Levy increase,
- \$ 5,881 Capital Levy increase (\$9,392 less \$3,511 DC's for Library materials),
- Increase of 1% in allocated audit fees and decrease of 1.82% in allocated insurance premiums.

The **Conservation and Authorities** budget has an estimated consolidated increase of 7.2% (\$6,378) based on preliminary 2020 budget levy requests received.

The **Committees of Council** budget has an increase of \$8,400 which is primarily attributed to the following budget requests;

- The Municipal Revitalization and Heritage Advisory Committee has requested to update Heritage By-laws for \$13,000 through the hiring of a contract position and the addition of Heritage Awards for \$500,
- MRHAC has requested Deyell Parkette Planters (\$2,500) to be paid by the Springville and Ebenezer Cemeteries reserves within the Clerks Operating budget and has provided two submission for consideration in the Capital Budget.

The **Police Contract & Services** budget has an estimated increase of 2.8% (\$35,486) which is primarily attributed to the City of Peterborough Police Contract and Insurance Premium increases.

Environmental Tax Rate

The 2020 Environmental Budget indicates a total levy increase of \$51,513 for the operational costs of each ward, landfill monitoring expenses and the shared expenditures at the Transfer station. These estimates have been updated with MPAC valuations to distribute the transfer station costs proportionately between all wards.

Water and Wastewater

The Water and Wastewater Operating Budget is presented utilizing the Water & Wastewater Financial Plan, Rate Study and User Fees and Charges as per Finance Report 2015-18. Funds remaining at the end of the year are transferred into the Water & Wastewater Reserve for future years of Capital and/or Operations.

The water service is user paid and therefore does not affect the municipal tax rate.

Capital

The 2020 Capital Budget presented contains \$5,374,716 of total Capital Requests, not including the 2019 capital roll overs.

A summary of the 2020 draft Capital Budget is provided below;

Total Capital Requests	<u>\$6,183,313</u>
Less: 2019 Capital Roll Over	<u>(\$214,187)</u>
Less: Future Year pre-approvals	<u>(\$594,410)</u>
Total 2020 Capital Expenditures	<u>\$5,374,716</u>
Reserve/Other Funding to Offset Capital	<u>(\$2,391,239)</u>
Net 2020 Capital Expenditures (1.3% Levy Increase)	<u>\$2,983,477</u>
Asset Replacement Reserve funded through the Municipal Tax Levy	\$1,649,600
Capital Requests funded through the Municipal Tax Levy @ 1.3% increase	<u>\$1,333,877</u>
Total Capital Funded through Municipal Tax Levy	<u>\$2,983,477</u>

The municipality has received a last-minute notice that extensive repairs are required at the Old Millbrook School estimated at \$80,000. Council's direction received today recommended a 3.16% Municipal Residential Tax Rate increase as presented within this report, however this required that Council to reduce the 2020 Capital Budget, by reducing the transfer to the Asset Replacement Reserve by 4%, to mitigate this change.

This year's capital budget includes \$257,040 for the reconstruction of the Millbrook Dam that Cavan Monaghan, as the benefitting municipality, is required to pay. This represents 8.6% of the \$2.9 million capital funds currently funded through the municipal tax levy.

In 2015, the Otonabee Region Conservation Authority (ORCA) applied and received grant approval (Small Communities Fund) for the reconstruction of the Millbrook Dam. The \$3.3 million-dollar total cost of the project was eligible to receive a total of 2/3 grant funding from the provincial and federal governments. ORCA is responsible for the remaining 1/3 project cost which represents \$1,119,363. In 2015, the ORCA Board adopted a new policy for management of water and ice control structures. The policy included a formula for funding the capital repairs/replacement with a benefitting municipality being levied 90% of the Authorities cost.

As Cavan Monaghan is the benefitting municipality for the reconstruction of the Millbrook Dam, ORCA has levied 90% of their cost which totals a capital levy of \$1,007,426 to be paid by the municipality. As per ORCA's presentation to Council on November 6, 2017 the original authorities cost of \$1,007,426 for Cavan Monaghan had increased to \$1,201,504. The payments to ORCA include \$104,895 (2016), \$257,040 (2017) \$257,040 (2018), \$257,040 (2019) and \$257,040 as included in the 2020 draft Capital Budget.

Grant Applications in the 2020 Capital Budget

Investing in Canada Infrastructure Program (ICIP) Community Culture and Recreation Stream Grant Applications (3)

Funding Program; 26.67% Municipal + 33.33% Provincial + 40% Federal.

Funding Notices; to successful applicants expected in the spring/summer of 2020.

A grant opportunity to maximize the funding impact of small-scale projects that would improve the condition of existing facilities, which includes; renovation and rehabilitations to address functionality and use of existing facilities, small-scale improvements to address accessibility, small new build/ construction projects of recreation, cultural or community centre infrastructure (e.g., playing fields, tennis courts, small community squares existing infrastructure under the rehabilitation and renovation category).

Parks & Facilities Report 2019-15

1. \$966,000 Renovation of the Millbrook Arena to a multipurpose community hub (pending approval), with \$708,368 ICIP Grant application.

Total Municipal Contribution of \$257,632 commitment over project completion as follows; \$12,882 (2020), \$25,763 (2021), \$64,408 (2022), \$64,408 (2023), \$51,526 (2024) and \$38,645 (2025).

Council Motion R/04/11/19/13

2. \$511,750 Rehabilitation of the historically designated Old Millbrook School (pending approval), with \$375,266 ICIP Grant application.

Total Municipal Contribution of \$136,484 commitment over project completion as follows; \$6,824 (2020), \$27,297 (2021), \$27,297 (2022), \$27,297 (2023), \$27,297 (2024) and \$20,473 (2025).

Public Works & Finance Report 2020-01

3. \$1,650,000 Urbanization of Main Street (pending approval), with \$1,210,000 ICIP Grant application.

Total Municipal Contribution of \$440,000 commitment over project completion as follows; \$220,000 (2020) and \$220,000 (2021).

Municipal Modernization Program (MMP) Grant Applications (3)

Funding Program; not yet confirmed however, the 2019 non-application based Municipal Modernization Funding did not require a municipal contribution.

Funding Notices; to successful applicants expected in the January/February of 2020.

Building on Ontario's previous investment to modernize municipal service delivery, the province's 405 small and rural municipalities will have access to an additional \$125 million through 2022-23. The extension of this program is application-based and will help municipalities conduct new service delivery reviews, implement recommendations from previous reviews and undertake a range of projects - such as modernization/technology opportunities, IT solutions, and a review of administrative processes. This grant opportunity provides an opportunity to apply for funding to undertake expenditure reviews with the goal of finding service delivery efficiencies and lowering costs in the longer term.

Finance Report 2019-19

1. \$90,000 Website & IT Modernization Plan (application pending approval),
2. \$25,000 Millbrook Arena Feasibility Study & Fiscal Evaluation (application pending approval),
3. \$35,000 Public Works GPS Tracking System (ineligible).

Reserve and Reserve Funds

The un-audited Summary of Use of Reserve and Reserve Funds are attached to this budget report. The Audited 2019 Reserves & Development Charges Reserve Funds will be provided in subsequent budget reports after the yearend roll-over has been posted and audited.

The recommendations from the Potential Impact of Loss of OLG Funding Report (2012) and the Modified Service Delivery Review (2013) were divided into three phases and implemented through past budgets which eliminated the use of OLG revenues to subsidize the municipal tax rate.

- Phase 1: Removal of OLG Revenues from the Operating Budget, completed in 2013, eliminating \$1.4 million OLG dependency from the annual budget (as per 2011)
- Phase 2: Removal of OLG Revenues from Capital Budget, completed in 2015, maintaining a minimum \$1.1 million contribution through the municipal levy
- Phase 3: Removal of OLG Revenues as the primary source of Revenues for investment to the Asset Replacement Reserve.
- 2016, 33% of the \$1,500,000 (93% of 2014 depreciation) investment funded by the tax levy,
 - 2017, 42% of the \$1,452,000 (100% of 2015 depreciation) investment funded by the tax levy,
 - 2018, 50.2% of the \$1,504,700 (80% of 2016 depreciation) investment funded by the tax levy,
 - 2019, 58% of the \$1,788,900 (85% of 2017 depreciation) investment funded by the tax levy,
 - 2020, 100% of the \$1,649,600 (81% of 2018 depreciation) investment proposed to be funded by the municipal tax levy.

It is essential that the municipality continues towards independent financial sustainability and a priority to invest in Asset Replacement Reserve for future replacement of municipal infrastructure.

Attachments:

- Final - 2020 Tax Rate calculation
- Final - 2020 Environmental Tax Rate calculation
- Final - 2020 Budget Summary
- Final - 2020 Operating Working Current Budget Summary Reports
- Final – Library Operating & Capital Reports
- Final - 2020 Capital Requests
- W&WW – Final – 2020 Operating Working Current Budget Summary Reports
- W&WW – Final – 2020 Capital Requests
- Summary of Use of Reserve and Reserve Funds

Respectfully Submitted by,

Reviewed by,

Kimberley Pope
Director of Finance/Treasurer

Yvette Hurley
Chief Administrative Officer

2020 Environmental Tax Rates

Final (6.1% increase)

Property Class Description	RTC	RTQ	2020 MPAC Roll Total	Tax Ratio	Tax Rate Reduction	Weighted Assessment	Final Tax Rate	Final 2020 Taxes
Commercial, , Exempt From Taxation, But Eligible For Payment-In-Lieu Of Taxes At The Full Rate.	C	F	2,483,700	1.0986	1	2,728,593	0.00745529	18,516.71
Commercial, Payment In Lieu, Full, Excess Land (No School Rates).	C	V	105,000	1.0986	0.7	80,747	0.00521871	547.96
Commercial, Taxable vacan land shared, Subject To Payment-In-Lieu Of Taxes At The Full Rate.	C	G	1,310,000	1.0986	1	1,439,166	0.00745529	9,766.43
Commercial, Taxable At The Full Rate.	C	J	391,000	1.0986	0.7	300,687	0.00521871	2,040.51
Commercial, Taxable At The Full Rate.	C	T	84,682,752	1.0986	1	93,032,471	0.00745529	631,334.76
Commercial taxable: Excess land	C	U	3,539,048	1.0986	0.7	2,721,599	0.00521871	18,469.25
Commercial, Taxable At The Vacant Land Rate.	C	X	2,482,000	1.0986	0.7	1,908,708	0.00521871	12,952.83
Commerical payment in lieu full vacan land	C	Y	136,000	1.0986	0.7	104,587	0.00521871	709.74
Commercial payment in lieu general vacant land	C	Z	112,000	1.0986	0.7	86,130	0.00521871	584.50
New Construction Commercial: Full No Support	X	T	6,020,500	1.0986	1	6,614,121	0.00745529	44,884.59
Exempt	E	O	60,422,900	0	0	-	-	-
Farmland, Taxable At The Full Rate.	F	T	214,111,400	1	0.25	53,527,850	0.00169654	363,249.43
Industrial, Taxable, Shared Payment-In-Lieu (Not Pil But Shared As If It Was)	I	H	74,500	1.5432	1	114,968	0.01047243	780.20
Industrial, Taxable At The Full Rate.	I	T	5,258,600	1.5432	1	8,115,072	0.01047243	55,070.31
Industrial, Taxable At The Vacant Land Rate. Excess Land	I	U	470,600	1.5432	0.65	472,049	0.00680708	3,203.41
Industrial, Taxable At The Vacant Land Rate.	I	X	2,101,500	1.5432	0.65	2,107,973	0.00680708	14,305.07
New Construction Industrial, Taxable At The Full Rate.	J	T	1,717,000	1.5432	1	2,649,674	0.01047243	17,981.16
Pipeline Taxable: Full	P	T	7,327,000	1	0.9386	6,877,122	0.00636951	46,669.36
Multi-Residential Taxable: Full School Rates).	M	T	3,976,000	1	1.7802	7,078,075	0.01208075	48,033.07
School Rates).	R	G	1,745,000	1	1	1,745,000	0.00678618	11,841.88
Rate.	R	P	-	1	1	-	0.00678618	-
Residential, Taxable At The Full Rate.	R	T	1,216,642,900	1	1	1,216,642,900	0.00678618	8,256,353.36
Managed Forest, Taxable At The Full Rate.	T	T	6,536,500	1	0.25	1,634,125	0.00169654	11,089.46
			\$ 1,621,645,900			1,409,981,617		9,568,384.00

2020 Estimated Budget Requirement	281,242
Amount to be raised by taxes	281,242
Weighted Assessment	1,409,981,617
Tax Rate	0.000199
Environmental Taxes per 100,000 Residential Assessment	\$ 19.95

2020	\$19.95
2019	\$18.80
Estimated increase in Environmental Tax Rate %	6.1%
\$ Value of increase per 100,000 Residential CVA	\$1.15



2020 Budget Summary FINAL (3.16% residential tax rate increase)

Summary 2020 Project Budget	Operating % Net change over 2019	Operating	Capital	Total	Tax Levy	Prov/Fed Grant	Reserve Funds	User Fees & Other Revenue	Total
Planning	66.1%	333,252	69,000	402,252	349,452		45,000	7,800	402,252
Building	49.9%	362,760	40,000	402,760	-		184,625	218,135	402,760
By-Law Enforcement	36.5%	9,121		9,121	8,121		-	1,000	9,121
Protective Services (Fire)	7.1%	896,393	471,300	1,367,693	1,201,643		101,700	64,350	1,367,693
Roads Department	5.2%	2,087,639	2,900,504	4,988,143	2,619,500	1,477,839	772,104	118,700	4,988,143
Parks & Facilities Department	80.0%	1,480,220	2,246,663	3,726,883	1,854,543	1,108,634	434,706	329,000	3,726,883
Office of the CAO & ECD	17.1%	553,630	230,106	783,736	463,280	90,000	100,456	130,000	783,736
Office of the Clerk	3.2%	311,978		311,978	286,478	(10,000)	35,500		311,978
Finance & Information Technology	4.6%	558,144	1,793,300	2,351,444	2,015,644	50,000	18,300	267,500	2,351,444
Consolidated Department Net Changes	21.1%								
Council	-9.4%	186,715		186,715	186,715				186,715
Library Board Levies, Audit & Insurance	5.9%	338,310		338,310	338,310		3,511		338,310
Ganaraska, Kawartha & Otonabee Conservation	7.2%	95,244	257,040	352,284	352,284				352,284
Committee's of Council	65.1%	21,300		21,300	21,300				21,300
Police Service Contract, Board & Community Policing	2.8%	1,310,023		1,310,023	1,304,023	6,000			1,310,023
Consolidated Other Services/Levy Changes	2.6%								
Sub total: Projected Budget		8,544,729	8,007,913	16,552,642					
Less: 2019 Capital Roll Overs			(214,187)	(214,187)	(214,187)				(214,187)
Less: 2020 Future Budget pre-approvals		(594,411)		(594,411)	(594,411)				(594,411)
Less: 2019 Operating Surplus (estimated)		(120,000)		(120,000)	(120,000)				(120,000)
				-	-				-
Total Budget		7,830,318	7,793,726	15,624,044					
Unfunded Capital				-	-				-
Contribution from Casino Reserve Rate Stabilization		-	-	-	-				-
Contribution from Casino Reserve for Capital Requests		-	-	-	-				-
Provincial Grants (OMPF)				-	(502,300)	502,300			-
Provincial Grants (OCIF-Formula-Based Funding)				-	(117,424)				(117,424)
Contribution to WWW Capital Sewer System Religning				-	117,424				117,424
Ontario Lottery & Gaming Corp. (OLG) Revenues, 150 Slots (estimated)				-	(750,000)				(750,000)
Contributions to Asset Replacement Reserve Loan				-	750,000				750,000
Federal Gas Tax Grant				-	(267,839)				(267,839)
Contributions to Capital Roads Projects				-	267,839				267,839
Special Charges; Environmental Services and BIA Levy		404,425		404,425	295,242		67,183	42,000	404,425
Total (including Casino, Fed Gas Tax & BIA)		8,234,743	7,793,726	16,028,469	9,862,126	3,224,773	1,763,085	1,178,485	16,028,469
Revenues		Operating	Capital	Total	3.16% Estimated Residential Tax Rate				
General Tax Levy		6,583,407	2,983,477	9,566,884					
Special Charges; Environmental Services and BIA Levy		295,242	-	295,242					
Provincial/Federal Grants		488,400	2,736,373	3,224,773					
Reserve Funds		2,190,071	(741,162)	1,448,909					
Development Charges		1,178,485	314,176	1,492,661					
Other Revenue		1,178,485		1,178,485					
Total		10,735,605	5,292,864	16,028,469					
Special Charges	% Net change over 2019								
Environmental Levy: Cavan, Millbrook & North Monaghan	15.2%	390,425	-	390,425	281,242		67,183	42,000	390,425
Millbrook BIA	0.0%	14,000		14,000	14,000			-	14,000
Total		404,425	-	404,425	295,242	-	67,183	42,000	404,425

Eliminated OLG dependency in the 2013 Operating Budget
 Eliminated OLG dependency in the 2015 Capital Budget

2020 OMPF allocation notice

General Ledger
Revenue and Expense Working Current Budget Report
 Fiscal Year 2020 To Period 1 by Department

Account	Description	2019 Total Budget	2019 Actual	Proposed Budget	Final Budget
01-4920	Planning Administration	183,420.00	148,635.41	312,952.00	312,952.00
01-4970	Plan of Subdivison Applications	0.00	7,815.07		
01-4980	Site Plan Approval Applications	0.00	-6,334.62		
01-5000	Source Water Protection	12,500.00	12,500.00	12,500.00	12,500.00
01-9530	Recreation Land (The Planning Act)	0.00	0.00		
Total Revenues:		-13,138.00	-44,180.35	-7,800.00	-7,800.00
Total Expenses:		209,058.00	206,796.21	333,252.00	333,252.00
Report Net:		195,920.00	162,615.86	325,452.00	325,452.00

General Ledger
Revenue and Expense Working Current Budget Report
 Fiscal Year 2020 To Period 1 by Department

Account	Description	2019 Total Budget	2019 Actual	Proposed Budget	Final Budget
01-4910	Building Services Administration	-3,770.00	952.59	-4,760.00	-4,760.00
01-4911	Ford Ranger Unit 4 - 11	3,010.00	3,286.69	3,980.00	3,980.00
01-4914	Ford Expedition 2-09 (2020 replacement)	760.00	-544.35	780.00	780.00
01-4915	ON Building Code Act, Enforcement	0.00	-3,694.93		
Total Revenues:		-241,985.00	-220,809.88	-362,760.00	-362,760.00
Total Expenses:		241,985.00	220,809.88	362,760.00	362,760.00
Report Net:		0.00	0.00		

General Ledger
Revenue and Expense Working Current Budget Report
 Fiscal Year 2020 To Period 1 by Department

Account	Description	2019 Total Budget	2019 Actual	Proposed Budget	Final Budget
01-4401	Fire Services Administration	340,900.00	316,569.54	319,324.00	319,324.00
01-4404	Fire Services Communication	31,700.00	34,459.04	31,690.34	31,690.34
01-4405	Fire Suppression	245,010.00	256,069.41	278,400.00	278,400.00
01-4406	Fire Services Training	102,935.00	126,286.30	128,550.00	128,550.00
01-4407	Fire Services Public Education	8,100.00	7,335.57	8,820.00	8,820.00
01-4408	Fire Services Dry Hydrants & Tanker Shuttle	0.00	0.00		
01-4410	Fire Routes	1,000.00	0.00	1,000.00	1,000.00
01-4411	Fire Prevention	2,550.00	1,778.83	2,650.00	2,650.00
01-4412	Fire Hall #1 Maintenance	21,000.00	12,167.49	23,470.00	23,470.00
01-4413	Fire Hall #2 Maintenance	21,000.00	17,094.63	21,680.00	21,680.00
01-4414	Equipment Reserves	-74,600.00	-78,461.86	-64,000.00	-64,000.00
01-4450	Emergency Preparedness	5,410.00	2,569.80	6,925.00	6,925.00
Total Revenues:		-100,035.00	-79,689.69	-87,250.00	-87,250.00
Total Expenses:		805,040.00	775,558.44	845,759.34	845,759.34
Report Net:		705,005.00	695,868.75	758,509.34	758,509.34

General Ledger
Revenue and Expense Working Current Budget Report
 Fiscal Year 2020 To Period 1 by Department

Account	Description	2019 Total Budget	2019 Actual	Proposed Budget	Final Budget
01-4409	General Fire Dept Fleet	630.00	298.41	500.00	500.00
01-4415	Pumper 1 - 2017 (P1-17)	4,070.00	13,806.50	4,200.00	4,200.00
01-4416	Pumper 2 -2009 Class A (P2-09)	9,120.00	12,444.52	8,870.00	8,870.00
01-4417	Tanker 4 - 2015 Tandem (T4-15)	3,590.00	6,919.43	4,050.00	4,050.00
01-4418	Tanker 1 - 2000 (T1-00)	3,740.00	2,748.13	4,280.00	4,280.00
01-4419	Rescue 1 - 2003 Van (R1-03)	7,120.00	5,600.54	7,140.00	7,140.00
01-4421	Unit 5 - 1988 Half Ton Truck - (U5-89)	1,550.00	210.27	1,240.00	1,240.00
01-4422	Rescue 2 - 2000 Rapid Response (R2-00)	6,950.00	3,614.32	6,900.00	6,900.00
01-4423	Car C3-03 (2020 Replacement with Ford 2-09)	4,000.00	5,219.95	4,000.00	4,000.00
01-4424	Car 1 - 2017 Ford Support Unit (C1-17)	4,330.00	5,211.43	4,600.00	4,600.00
01-4425	Tanker 2 -2013 (T2-13)	4,610.00	3,093.43	4,270.00	4,270.00
01-4426	2016 UTV & Trailer	582.00	271.32	584.00	584.00
Total Revenues:		0.00	0.00		
Total Expenses:		50,292.00	59,438.25	50,634.00	50,634.00
Report Net:		50,292.00	59,438.25	50,634.00	50,634.00

General Ledger

Revenue and Expense Working Current Budget Report Up To Period 1 Accounts: 01-4460-???? by Department

Account	Description	2019 Total Budget	2019 Actual	Proposed Budget	Final Budget
01-4460	By-law Enforcement	5,950.00	5,204.01	8,121.00	8,121.00
Total Revenues:		-1,000.00	0.00	-1,000.00	-1,000.00
Total Expenses:		6,950.00	5,204.01	9,121.00	9,121.00
Report Net:		5,950.00	5,204.01	8,121.00	8,121.00

General Ledger

Revenue and Expense Working Current Budget Report

Up To Period 1 Accounts: 01-456?-???? by Department

Account	Description	2019 Total Budget	2019 Actual	Proposed Budget	Final Budget
01-4560	Solar - 920 Larmer Line	463.00	1,237.43	1,343.00	1,343.00
01-4561	Solar - 1256 Syer Line	1,463.00	4,314.60	2,943.00	2,943.00
01-4562	Solar - 1470 County Rd. 10	1,213.00	2,282.82	3,693.00	3,693.00
01-4563	Solar - 25 Centennial Lane	213.00	2,028.74	1,868.00	1,868.00
01-4564	Solar - 988 County Rd. 10	1,213.00	2,593.89	4,118.00	4,118.00
01-4565	Solar - 415 County Rd. 21	1,213.00	2,032.82	1,818.00	1,818.00
01-4566	Solar - Tapley 1/4 Line	213.00	1,750.59	1,343.00	1,343.00
01-4567	Solar - 1047 Mount Pleasant Rd.	1,213.00	3,360.15	5,143.00	5,143.00
Total Revenues:		-56,500.00	-43,059.24	-45,700.00	-45,700.00
Total Expenses:		63,704.00	62,660.28	67,969.00	67,969.00
Report Net:		7,204.00	19,601.04	22,269.00	22,269.00

General Ledger
Revenue and Expense Working Current Budget Report
 Fiscal Year 2020 To Period 1 by Department

Account	Description	2019 Total Budget	2019 Actual	Proposed Budget	Final Budget
01-4440	Non-Residential Well Protective Inspection/Control	3,100.00	4,128.21		
01-4600	Roads and Environmental Services Administration	55,445.00	582,177.73	582,008.00	582,008.00
01-4606	Cavan Works Yard	60,531.00	44,766.21	57,340.00	57,340.00
01-4610	Bridges and Culverts	16,679.00	22,940.09	17,600.00	17,600.00
01-4611	Road-side Maintenance	118,741.00	163,401.70	120,189.00	120,189.00
01-4612	Road Hard Top Maintenance	166,092.00	123,612.66	162,300.00	162,300.00
01-4613	Road Loose Top Maintenance	170,566.00	140,124.78	141,128.00	141,128.00
01-4614	Road Safety Devices and Signs	59,437.00	57,316.19	60,700.00	60,700.00
01-4620	Winter Control	262,298.00	370,472.97	295,500.00	295,500.00
01-4650	Street Lighting	47,500.00	15,082.51	44,310.00	44,310.00
01-4655	Storm Water Management Ponds (5)	15,000.00	0.00	15,000.00	15,000.00
01-4690	Township Pit #1 (Larmer Line)	3,045.00	0.00	3,065.00	3,065.00
01-4691	Wilson's Pit	9,000.00	7,084.61	9,000.00	9,000.00
01-4692	Township Pit #2 (Millbrook)	1,166.00	0.00	1,170.00	1,170.00
01-4693	Crossing Guards	12,880.00	11,830.79	13,125.00	13,125.00
Total Revenues:		-65,800.00	-74,160.94	-73,000.00	-73,000.00
Total Expenses:		1,567,280.00	1,617,099.39	1,595,435.00	1,595,435.00
Report Net:		1,501,480.00	1,542,938.45	1,522,435.00	1,522,435.00

General Ledger
Revenue and Expense Working Current Budget Report
 Fiscal Year 2020 To Period 1 by Department

Account	Description	2019 Total Budget	2019 Actual	Proposed Budget	Final Budget
01-4660	General Public Works Fleet	129,680.00	117,981.58	144,570.00	144,570.00
01-4663	Dodge One-half Ton 4-12 @ Cavan Yard	5,700.00	1,776.54	7,015.00	7,015.00
01-4664	Int Dump (WATER TRUCK) 14-05	17,047.00	14,487.63	19,209.00	19,209.00
01-4665	Int Dump Plow & Wing 14-18	6,098.00	6,686.83	4,330.00	4,330.00
01-4666	Plow 18-20	8,723.00	6,854.56	10,218.00	10,218.00
01-4667	Culvert Steamer	1,232.00	1,224.55	1,940.00	1,940.00
01-4668	Float	8,167.00	3,841.59	5,700.00	5,700.00
01-4669	Plow 15-20	11,736.00	18,595.97	22,418.00	22,418.00
01-4670	Dodge One-half Ton 2-16	7,352.00	1,136.07	5,626.00	5,626.00
01-4672	Grader John Deere 31-10	22,822.00	27,122.67	7,015.00	7,015.00
01-4673	Loader John Deere 32-06	17,517.00	35,966.36	19,718.00	19,718.00
01-4674	Backhoe Case 33-91	2,542.00	1,061.51	2,906.00	2,906.00
01-4675	Bobcat 40-01	2,093.00	788.87	3,006.00	3,006.00
01-4676	MT7 Trackless Plow 35-18	2,250.00	5,252.14	5,615.00	5,615.00
01-4678	2012 Brush Chipper	2,628.00	1,524.95	2,437.00	2,437.00
01-4679	Plow Truck 20-01	3,675.00	0.00	3,752.00	3,752.00
01-4680	International (CALCIUM TRUCK) 17-03	13,398.00	2,238.36	15,318.00	15,318.00
01-4681	Sweeper Attachement	500.00	0.00	2,300.00	2,300.00
01-4682	International Tandem Plow 19-07	27,488.00	23,309.98	63,130.00	63,130.00
01-4683	Single Axle International Truck 10-17	6,429.00	4,174.00	6,040.00	6,040.00
01-4684	Champion Grader 30-08	19,229.00	10,859.54	20,045.00	20,045.00
01-4685	Dodge Pick Up 1-08	1,403.00	9,358.47	3,287.00	3,287.00
01-4686	Int Dump Plow & Wing 16-13	17,042.00	22,691.62	16,830.00	16,830.00
01-4687	Rubber Tire Excavator 34-08	19,258.00	14,016.72	16,330.00	16,330.00
01-4688	Tandem Truck 20-17	9,275.00	4,490.70	12,630.00	12,630.00
01-4689	Ford Pick Up 3-19	0.00	0.00	2,850.00	2,850.00
Total Revenues:		-65,000.00	-65,000.00		
Total Expenses:		428,284.00	400,441.21	424,235.00	424,235.00
Report Net:		363,284.00	335,441.21	424,235.00	424,235.00

General Ledger

Revenue and Expense Working Current Budget Report

Fiscal Year 2020 To Period 1 by Department

Account	Description	2019 Total Budget	2019 Actual	Proposed Budget	Final Budget
01-4870	Environmental Services - Cavan Ward	-111,940.00	-105,021.85	-137,769.00	-137,769.00
01-4880	Environmental Services - North Monaghan Ward	53,600.00	55,033.85	40,952.00	40,952.00
01-4890	Environmental Services - Millbrook Ward	58,340.00	49,988.00	96,817.00	96,817.00
Total Revenues:		-338,912.00	-323,166.52	-390,425.00	-390,425.00
Total Expenses:		338,912.00	323,166.52	390,425.00	390,425.00
Report Net:		0.00	0.00		

General Ledger
Revenue and Expense Working Current Budget Report
 Fiscal Year 2020 To Period 1 by Department

Account	Description	2019 Total Budget	2019 Actual	Proposed Budget	Final Budget
01-4235	Health and Safety	3,000.00	3,087.74	23,800.00	23,800.00
01-4270	CMCC Fundraising Committee	0.00	0.00		
01-4299	Municipal Office Building	62,240.00	68,156.54	71,004.00	71,004.00
01-4700	General Municipal Buildings/Facilities	114,660.00	115,149.07	107,462.00	107,462.00
01-4711	Maple Leaf Park	62,180.00	61,345.29	76,680.00	76,680.00
01-4714	Parks and Property	126,080.00	121,561.96	73,840.00	73,840.00
01-4716	Whitfield Landing	1,000.00	0.00	1,000.00	1,000.00
01-4720	1256 Syer Line	500.00	347.98	440.00	440.00
01-4721	Millbrook Yard	10,200.00	9,431.90	11,340.00	11,340.00
01-4722	Bruce Johnston Library	6,150.00	4,776.70	8,325.00	8,325.00
01-4723	Old Millbrook School	52,975.00	43,036.18	72,840.00	72,840.00
01-4724	Lions Den	3,175.00	3,558.94	3,545.00	3,545.00
01-4731	Millbrook Arena	186,700.00	83,484.93	2,735.00	2,735.00
01-4741	New Community Center (est. 2019)	0.00	92,018.66	683,520.00	683,520.00
Total Revenues:		-218,795.00	-266,134.13	-329,000.00	-329,000.00
Total Expenses:		847,655.00	872,090.02	1,465,531.00	1,465,531.00
Report Net:		628,860.00	605,955.89	1,136,531.00	1,136,531.00

General Ledger
Revenue and Expense Working Current Budget Report
 Fiscal Year 2020 To Period 1 by Department

Account	Description	2019 Total Budget	2019 Actual	Proposed Budget	Final Budget
01-4718	2004 Ford Ranger (2020 Replacement with C3-03)	2,244.00	1,533.15	2,204.00	2,204.00
01-4719	2009 Chev Sliverado (3-03)	3,594.00	3,775.13	3,884.00	3,884.00
01-4725	Massey 23GL Tractor	503.00	0.00	506.00	506.00
01-4727	2014 Dodge Ram (3-04)	774.00	6,741.24	5,704.00	5,704.00
01-4732	Olympia Resurfacers	3,520.00	2,325.02	2,390.00	2,390.00
Total Revenues:		0.00	0.00		
Total Expenses:		10,635.00	14,374.54	14,688.00	14,688.00
Report Net:		10,635.00	14,374.54	14,688.00	14,688.00

General Ledger
Revenue and Expense Working Current Budget Report
 Fiscal Year 2020 To Period 1 by Department

Account	Description	2019 Total Budget	2019 Actual	Proposed Budget	Final Budget
01-4110	Municipal Council Grant Program	0.00	0.00		
01-4190	Human Resources	19,600.00	44,200.36	84,900.00	84,900.00
01-4195	Administrative Expense - Misc. Revenue	-60,000.00	-73,073.20	-130,000.00	-130,000.00
01-4210	Office of the CAO	250,200.00	237,674.96	285,270.00	285,270.00
01-4780	Economic Development Administration	146,870.00	125,432.57	178,460.00	178,460.00
01-4928	Millbrook & District Food Share	2,500.00	2,500.00	2,500.00	2,500.00
01-4929	Millbrook Fair	2,500.00	2,500.00	2,500.00	2,500.00
Total Revenues:		-114,000.00	-124,177.24	-130,000.00	-130,000.00
Total Expenses:		475,670.00	463,411.93	553,630.00	553,630.00
Report Net:		361,670.00	339,234.69	423,630.00	423,630.00

General Ledger
Revenue and Expense Working Current Budget Report
 Fiscal Year 2020 To Period 1 by Department

Account	Description	2019 Total Budget	2019 Actual	Proposed Budget	Final Budget
01-4170	Corporate Insurance	0.00	0.00		
01-4171	Cavan Monaghan Self Insurance	0.00	1,104.20		
01-4220	Office of the Clerk - Secretariat	248,309.00	226,812.99	257,313.00	257,313.00
01-4222	Freedom of Information (FOI)	0.00	-20.00		
01-4223	Marriage / Civil Licencing	-1,400.00	-3,010.00	-1,775.00	-1,775.00
01-4225	Elections	10,000.00	10,152.34	10,000.00	10,000.00
01-4226	Cemeteries	9,000.00	2,000.00	9,000.00	9,000.00
01-4230	Dog Control	9,245.00	4,748.17	9,390.00	9,390.00
01-4240	Livestock Loss	1,550.00	150.10	1,550.00	1,550.00
01-4913	Accessibiity Plan	1,000.00	0.00	1,000.00	1,000.00
01-5770	Springville & Ebenezer Cemetery	0.00	0.00		
Total Revenues:		-21,750.00	-16,568.12	-25,500.00	-25,500.00
Total Expenses:		299,454.00	258,505.92	311,978.00	311,978.00
Report Net:		277,704.00	241,937.80	286,478.00	286,478.00

General Ledger
Revenue and Expense Working Current Budget Report
 Fiscal Year 2020 To Period 1 by Department

Account	Description	2019 Total Budget	2019 Actual	Proposed Budget	Final Budget
01-4000	Council Governance	0.00	28.71	2,000.00	2,000.00
01-4010	Council - Mayor	56,980.00	55,651.21	55,320.00	55,320.00
01-4011	Council - Deputy Mayor	41,740.00	37,924.71	37,510.00	37,510.00
01-4012	Council - Cavan Ward	36,620.00	30,922.38	29,845.00	29,845.00
01-4013	Council - North Monaghan Ward	34,170.00	32,523.38	29,845.00	29,845.00
01-4014	Council - Millbrook Ward	36,620.00	34,460.16	32,195.00	32,195.00
Total Revenues:		0.00	0.00		
Total Expenses:		206,130.00	191,510.55	186,715.00	186,715.00
Report Net:		206,130.00	191,510.55	186,715.00	186,715.00

General Ledger
Revenue and Expense Working Current Budget Report
 Fiscal Year 2020 To Period 1 by Department

Account	Description	2019 Total Budget	2019 Actual	Proposed Budget	Final Budget
01-4120	Library Board Requisition	316,030.00	313,457.21	334,799.00	334,799.00
01-4130	Ganaraska Conservation Authority Requisition	4,170.00	4,166.97	4,300.00	4,300.00
01-4131	Kawartha Conservation Authority Requisition	5,695.00	5,695.00	5,709.00	5,709.00
01-4132	Otonabee Region Conservation Authority Requisition	79,001.00	79,001.00	85,235.00	85,235.00
01-4713	Millbrook Valley Trails	6,300.00	-10,579.16	6,300.00	6,300.00
01-4927	Downtown Revitalization Committee	0.00	71.23		
01-4940	Heritage Committee	0.00	0.00		
01-4941	Committee of Adjustment	2,250.00	450.00	1,500.00	1,500.00
01-4945	MRHAC Revitalization & Heritage Advisory	4,350.00	4,157.91	13,500.00	13,500.00
Total Revenues:		-6,730.00	-16,219.00	-3,511.00	-3,511.00
Total Expenses:		424,526.00	412,639.16	454,854.00	454,854.00
Report Net:		417,796.00	396,420.16	451,343.00	451,343.00

General Ledger
Revenue and Expense Working Current Budget Report
 Fiscal Year 2020 To Period 1 by Department

Account	Description	2019 Total Budget	2019 Actual	Proposed Budget	Final Budget
01-4070	Information Technology/Telecommunication	102,165.00	120,123.15	118,095.00	118,095.00
01-4112	Low Income Disabled Refund	800.00	951.37	1,000.00	1,000.00
01-4140	Millbrook Business Improvement Area	0.00	-319.92		
01-4150	Working Capital Interest	-10,000.00	-13,570.30	-10,440.00	-10,440.00
01-4175	Retirement - Corporate Administered Benefits	0.00	0.00		
01-4180	Administrative Expense Corporate Memberships	2,960.00	3,004.62	3,010.00	3,010.00
01-4250	Finance	324,655.00	332,677.00	331,779.00	331,779.00
01-4255	Tax Collections, Arrears & Doubtful Accounts	1,200.00	-3,646.72	1,200.00	1,200.00
01-8000	Cavan Monaghan Own Taxation	-144,000.00	-196,364.76	-154,000.00	-154,000.00
01-8020	Cavan Monaghan Own Taxation Write-Off	0.00	0.00		
Total Revenues:		-278,865.00	-277,730.76	-277,500.00	-277,500.00
Total Expenses:		556,645.00	520,585.20	568,144.00	568,144.00
Report Net:		277,780.00	242,854.44	290,644.00	290,644.00

General Ledger
Revenue and Expense Working Current Budget Report
Fiscal Year 2020 To Period 1 by Department

Account	Description	2019 Total Budget	2019 Actual	Proposed Budget	Final Budget
01-4310	Police Services Contract	1,240,437.00	1,255,985.22	1,304,023.00	1,304,023.00
Total Revenues:		-34,100.00	-12,355.34	-6,000.00	-6,000.00
Total Expenses:		1,274,537.00	1,268,340.56	1,310,023.00	1,310,023.00
Report Net:		1,240,437.00	1,255,985.22	1,304,023.00	1,304,023.00

General Ledger

Revenue and Expense Working Current Budget Report

Up To Period 1 Accounts: ?1-????-???? by Type

Account	Description	2019 Total Budget	2019 Actual	Proposed Budget	Final Budget
01-4104	Miscellaneous Grant-Funded Projects	0.00	-513.69		
01-4205	Township of CM Levy - Operating	-256,606.00	-256,610.00	-269,598.00	
01-4210	Province of Ontario	-14,540.00	-15,514.00	-15,514.00	
01-4225	Donations, Fundraising, Book Sales	-3,300.00	-3,807.90	-1,500.00	
01-4235	User charges (Fines, Copies, Burn Permits...)	-5,000.00	-5,176.38	-5,050.00	
01-4240	Transfer to/from reserves	0.00	3,023.60		
01-4245	Salaries and Benefits	243,084.00	249,861.11	250,143.00	
01-4250	Professional Development/Memberships	3,015.00	1,764.58	2,915.00	
01-4255	Periodicals	1,600.00	1,829.11	1,400.00	
01-4265	Telephone & Hydro	7,910.00	7,724.72	8,217.00	
01-4270	IT (Software, Support& Maintenance)	7,600.00	5,488.11	8,350.00	
01-4275	General Administration	9,300.00	8,407.63	9,300.00	
01-4280	Professional Fees & Honorarium	500.00	236.76	500.00	
01-4285	Program and service material	3,437.00	3,477.43	3,737.00	
01-4286	Electronic Resources	3,000.00	2,729.43	7,100.00	
Total Revenues:		-291,559.12	-294,764.85	-302,026.00	
Total Expenses:		291,559.12	297,685.36	302,026.00	
Report Net:		0.00	2,920.51		

General Ledger

Revenue and Expense Working Current Budget Report

Up To Period 1 Accounts: ?2-????-???? by Type

Account	Description	2019 Total Budget	2019 Actual	Proposed Budget	Final Budget
02-4205	Township of CM funding for Capital	-50,020.00	-50,020.00	-59,412.00	
02-4240	Transfer to/from reserve (capital)	6,000.00	6,000.00		
02-4255	Circulating Materials	31,920.00	31,574.92	35,112.00	
02-4270	Infrastructure and Technology (IT)	12,100.00	12,224.76	5,900.00	
02-4275	Office Equipment/Furniture	0.00	0.00	18,400.00	
Total Revenues:		-50,020.00	-50,020.00	-59,412.00	
Total Expenses:		50,020.00	49,799.68	59,412.00	
Report Net:		0.00	-220.32		



Cavan Monaghan Libraries - Capital Requests in 2020

Capital Item Requested	Requested Purchases	Reserve/Other Funding Available (Development Charges)	Adjusted Total
*Books	\$27,104	-\$2,710	\$24,394
*DVD	\$8,008	-\$801	\$7,207
Network Devices	\$5,900		\$5,900
Furniture & Furnishings	\$18,400		\$18,400
Total Library Capital	\$59,412	-\$3,511	\$55,901

Development Charges Requested



The Township of Cavan Monaghan Capital Requests in 2020 Final (including 2019 estimated roll-overs)

Capital Item Requested	Requested Purchases	Reserve/ Other Funding Available	Transfers Specific Reserves	2019 Roll Overs	Transfers Asset Replacement Reserve	Future Budget pre-approvals	Adjusted Total
Boards & Authorities							
Millbrook Dam, ORCA (Year 5 of 5, Total \$1,007,426)	02-4132-4100	\$257,040					\$257,040
Millbrook Dam, ORCA Addnl Exp (Year 6, 2021 payment of \$194,078)	02-4132-4100	\$0					\$0
Total Boards & Authorities		\$257,040	\$0	\$0	\$0	\$0	\$257,040
<i>2019 Capital Request Adjusted Total (ORCA) \$ 305,040</i>							
Finance							
Asset Management, Policy & Reporting - Bill 6, O.Reg 588/17, pending application	02-4255-4104	\$94,500	(\$50,000) ← FCM Grant		(\$27,300)		\$17,200
Asset Management Reserve, O.Reg 588/17 (Municipal Infrastructure)	02-4250-9022				\$1,649,600	81% of 2018 Depreciation	\$1,649,600
Total Finance		\$94,500	(\$50,000)	\$0	(\$27,300)	\$1,649,600	\$0
<i>2019 Capital Request Adjusted Total (Finance) \$ 1,058,944</i>							
Information Technology							
Hardware Upgrades	02-4070-3910	\$19,200	(\$2,300) → IT Reserve			(\$5,000)	\$11,900
BackUp Server & Switches	02-4070-3911	\$30,000	(\$5,000)			(\$6,000)	\$19,000
Total Information Technology		\$49,200	(\$7,300)	\$0	\$0	(\$11,000)	\$0
<i>2019 Capital Request Adjusted Total (IT) \$ 37,350</i>							
Economic & Community Development							
Community Improvement Plan (CIP) Incentives, rollover	02-4927-4104	\$50,106	(\$45,456) ▼ AMO Main St r/o		(\$4,650)		\$0
Community Improvement Plan (CIP) Incentives	02-4927-3158	\$25,000					\$25,000
MRHAC - Rolling Dinner	02-4945-3735	\$10,000					\$10,000
Mt. Pleasant Women's Institute Renovations	02-4780-4100	\$5,000	(\$5,000) ▼ MCG Reserve				\$0
Website & IT Modernization Plan, MMP Grant Application (Finance 2019-19), pend	02-4070-3308	\$90,000	(\$90,000) ▼ MMP Grant				\$0
Website Redesign (ECD 2019-08)	02-4070-3308	\$50,000	(\$50,000) ▼ Modernization Fund				\$0
Total Economic & Community Development		\$230,106	(\$190,456)	\$0	(\$4,650)	\$0	\$0
<i>2019 Capital Request Adjusted Total (ECD) \$0</i>							
Clerks, Planning & Building							
Baxter Creek Floodplain Mapping, rollover	02-5902-4100	\$9,375			(\$9,375)		\$0
Jackson Creek Floodplain Mapping, rollover	02-5903-4100	\$3,625			(\$3,625)		\$0
Growth Management Study (Planning 2019-45, pre-approved)	02-5907-4100	\$56,000	(\$45,000) → DC's				\$11,000
New Truck (Building Dept.)	02-4914-3910	\$40,000	(\$40,000) → Building Dept. Reserve				\$0
Total Clerks, Planning & Building		\$109,000	(\$85,000)	\$0	(\$13,000)	\$0	\$0
<i>2019 Capital Request Adjusted Total (Planning & Building) \$102,000</i>							
Protective Services (Fire)							
Master Fire Plan Review & Community Risk Assessment (Fire 2019-03, pre-approv	02-5408-4100	\$61,300	(\$41,300) → DC's		(\$20,000)		\$0
Replace - Truck #C3-03 (2003 Ford)	02-4423-3910	\$60,000				(\$20,000)	\$40,000
Bunker Gear	02-5405-3910	\$25,000				(\$12,500)	\$12,500
Porta Count (Fit Testing)	02-4405-4106	\$15,000					\$15,000
Fire Hoses	02-4405-3910	\$10,000				(\$5,000)	\$5,000
Tanker #T1-00 Tanker Replacement (tsf to RSV)	02-4418-9905			\$225,000			\$225,000
SCBA Units (tsf to RSV)	02-5406-9905			\$50,000			\$50,000
Diesel Generator at the Municipal Office "MOC" (tsf to RSV)	02-4299-9905			\$10,000			\$10,000
Radio Upgrades (tsf to RSV)	02-5403-9905			\$10,000			\$10,000
SRU Team Training (tsf to RSV)	02-4406-9905			\$5,000			\$5,000
Total Protective Services		\$171,300	(\$41,300)	\$300,000	(\$20,000)	(\$37,500)	\$0
<i>2019 Capital Request Adjusted Total (Fire) \$667,575</i>							



The Township of Cavan Monaghan Capital Requests in 2020 Final (including 2019 estimated roll-overs)

Capital Item Requested	Requested Purchases	Reserve/ Other Funding Available	Transfers Specific Reserves	2019 Roll Overs	Transfers Asset Replacement Reserve	Future Budget pre-approvals	Adjusted Total												
Parks & Facilities																			
Bruce Johnston Library Improvements	02-4722-4100	\$17,800					\$17,800												
Community Center (CMCC), rollover	02-4731-3310	\$14,500		(\$14,500)			\$0												
Community Center Furniture, Fixtures & Equipment (CMCC), rollover	02-4731-3310	\$128,613		(\$128,613)			\$0												
Fire Association Building	02-4700-4100	\$33,000					\$33,000												
Millbrook Arena Feasibility Study & Fiscal Evaluation (Finance 2019-19), pending approval	02-4731-4104	\$25,000	(\$25,000) ← MMP Grant				\$0												
Millbrook Arena Renovation - ICIP Grant (P&F 2019-15), pending approval	02-4731-4106	\$966,000	(\$708,368) ← ICIP Grant		ARR Loan (\$12,882)	(\$244,751)	(\$0)												
Millbrook Arena, Artificial Turf & Heaters (P&F 2019-15, pre-approved)	02-4731-4106	\$55,000	DC's & Bldg Rsv (\$55,000) ←	MMF Reserve (\$55,000) ←			\$55,000												
Municipal Office Renovation Design	02-4299-4100	\$400,000	(\$120,000) ←	\$105,000 ←	Mun Office Reserve (\$175,000) ←		\$0												
Old Millbrook School Rehabilitation - ICIP Grant (Council Motion R/04/11/19/13), pending approval	02-4723-4100	\$511,750	(\$375,266) ← ICIP Grant				\$0												
Old Millbrook School - Washroom/Floor Repairs (as amended)	02-4723-4100	\$80,000			ARR Loan (\$6,824)	(\$129,660)	\$0												
Recreational Land, Plan & Design (CMCC)	02-4741-4104	\$15,000	(\$15,000) ← DC's				\$0												
Total Parks & Facilities		\$2,246,663	(\$1,243,634)	(\$105,000)	(\$175,000)	(\$143,113)	(\$19,706)	(\$374,410)	\$185,800										
<i>2019 Capital Request Adjusted Total (Parks & Facilities)</i>																			
\$558,682																			
Roads and Environmental Services																			
Slurrey Seal (extend road life 5 yrs)	02-5664-4100	\$183,000	(\$183,000) ←				\$0												
Beardsmore Road (Surface Treatment)	02-5684-4110	\$43,200	(\$43,200) ←				\$0												
Deyell Line (Surface Treatment)	02-5670-4110	\$57,500	(\$41,639) ← Federal Gas Tax				\$0												
Dranoel Drive & Dranoel Road (Surface Treatment)	02-5677-4110	\$36,700				(\$15,861)	\$16,349												
Larmer Line (Surface Treatment)	02-5683-4110	\$56,200				(\$20,351)	\$21,075												
Morton Line (Surface Treatment)	02-5611-4110	\$49,700				(\$35,125)	\$18,637												
Syer Line (Surface Treatment)	02-5613-4110	\$38,500				(\$31,063)	\$14,437												
General / Various Roads (Surface Treatment)	02-5672-4100	\$19,304				(\$24,063)	\$7,239												
Morton Line Reconstruction	02-5611-4100	\$75,600				(\$12,065)	\$28,350												
Anne Street (Hot Mix) Paving	02-5605-4112	\$53,000				(\$47,250)	\$19,875												
Darling Cres Cul-de-sac (Hot Mix) Paving	02-5648-4112	\$42,400				(\$33,125)	\$15,900												
Jill Lane Cul-de-sac (Hot Mix) Paving	02-5649-4112	\$21,400				(\$26,500)	\$8,025												
Replace - 2006 John Deere Loader (32-06)	02-4673-3910	\$245,000	(\$55,000) ← Trade-In			(\$13,375)	\$79,750												
Replace - 1991 Backhoe (33-91) with used	02-4674-3910	\$70,000				(\$110,250)	\$46,000												
King Street Alleyway Improvement (Study)	02-5644-4104	\$25,000				(\$24,000)	\$25,000												
Pre-Engineering	02-5671-4100	\$30,000					\$30,000												
Roads Needs Study	02-5624-4100	\$30,000					\$30,000												
Wrought Iron Fence CR10/Fallis Line Cemetary	02-4226-4100	\$30,000					\$30,000												
Sidewalks (General)	02-5609-4100	\$104,000	(\$92,876) ← DC's			(\$6,124)	\$5,000												
Cross Road Culverts (Syer Line & Larmer Line)	02-5633-4100	\$40,000				ARR Loan (\$20,000)	\$28,800												
Urbanization of Main Street - ICIP Grant - (Finance 2020-01), pending approval	02-5645-4100	\$1,650,000	(\$1,210,000) ← ICIP Grant			(\$220,000)	\$0												
Total Roads and Environmental		\$2,900,504	(\$1,625,715)		\$0	(\$6,124)	(\$624,228)	(\$220,000)	\$424,437										
<i>2019 Capital Request Adjusted Total (Roads & Environmental Services)</i>																			
\$883,108																			
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">Total Capital Requests</td> <td style="text-align: right;">\$6,183,313</td> </tr> <tr> <td>Less: 2019 Capital Roll Over</td> <td style="text-align: right;">(\$214,187)</td> </tr> <tr> <td>Less: Future Year pre-approvals</td> <td style="text-align: right;">(\$594,410)</td> </tr> <tr> <td>Total 2020 Capital Expenditures</td> <td style="text-align: right;">\$5,374,716</td> </tr> <tr> <td>Reserve/Other Funding to Offset Capital</td> <td style="text-align: right;">(\$2,391,239)</td> </tr> <tr> <td>Net 2020 Capital Expenditures (1.3% Levy Increase)</td> <td style="text-align: right;">\$2,983,477</td> </tr> </table>								Total Capital Requests	\$6,183,313	Less: 2019 Capital Roll Over	(\$214,187)	Less: Future Year pre-approvals	(\$594,410)	Total 2020 Capital Expenditures	\$5,374,716	Reserve/Other Funding to Offset Capital	(\$2,391,239)	Net 2020 Capital Expenditures (1.3% Levy Increase)	\$2,983,477
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Net 2020 Capital Expenditures (1.3% Levy Increase)	\$2,983,477																		
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Asset Replacement Reserve funded through the Municipal Tax Levy	\$1,649,600																		
Capital Requests funded through the Municipal Tax Levy @ 1.3% increase	\$1,333,877																		
Total Capital Funded through Municipal Tax Levy	\$2,983,477																		

General Ledger

Revenue and Expense Working Current Budget Report

Fiscal Year 2020 To Period 1 by Department

Account	Description	2019 Total Budget	2019 Actual	Proposed Budget	Final Budget
Fund: 03 Water /Wastewater Operating					
4800 Water Wastewater Administration					
Revenue					
03-4800-9103	Public Utility Grant Program (M	0.00	-130,534.80	-37,400.00	-37,400.00
03-4800-9140	Miscellaneous Revenue - Syscc	-4,000.00	-2,788.50	-5,000.00	-5,000.00
03-4800-9143	Rent Revenue	-9,200.00	-9,250.20	-9,200.00	-9,200.00
03-4800-9184	Meter Installation Revenue	-38,000.00	-38,126.88	-20,000.00	-20,000.00
03-4800-9199	User Fees and Service Charges	-16,800.00	-14,255.00	-16,800.00	-16,800.00
03-4800-9305	Local Improvements - Water/Se	-1,143.44	-1,143.44		
Total Revenue		-69,143.44	-196,098.82	-88,400.00	-88,400.00
Expense					
03-4800-1050	Gross Wages - Full Time	69,110.00	64,200.70	65,200.00	65,200.00
03-4800-1055	Gross Wages – Part Time	2,940.00	2,977.52		
03-4800-1090	Gross Wages - Vacation	120.00	205.33		
03-4800-1105	Benefits – OMERS	7,770.00	7,349.11	5,200.00	5,200.00
03-4800-1110	Benefits – EI Premium	70.00	70.12		
03-4800-1115	Benefits – EI Reduced Premiurr	880.00	790.68	850.00	850.00
03-4800-1120	Benefits – CPP	2,330.00	2,241.61	2,400.00	2,400.00
03-4800-1130	Benefits – EHT	1,410.00	1,323.98	1,300.00	1,300.00
03-4800-1140	Benefits – WSIB	2,140.00	1,999.53	2,250.00	2,250.00
03-4800-1155	Manulife Group Benefits	6,450.00	4,490.23	5,200.00	5,200.00
03-4800-1180	Benefits - Other	40.00	0.00		
03-4800-3055	Meal Allowance	0.00	90.56		
03-4800-3065	Mileage Reimbursement / Trave	200.00	0.00	200.00	200.00
03-4800-3070	Staff Training & Development	1,500.00	1,402.55	1,500.00	1,500.00
03-4800-3080	Uniforms / Clothing	200.00	0.00	200.00	200.00
03-4800-3100	Legal Expense	2,000.00	2,076.97	1,500.00	1,500.00
03-4800-3201	Corporate Insurance	0.00	0.00	21,156.00	21,156.00
03-4800-3205	Software Licensing & Support	0.00	3,699.22		
03-4800-3223	Water Meters	40,500.00	39,426.54	20,000.00	20,000.00
03-4800-3240	Radio Licenses	1,000.00	816.00	1,000.00	1,000.00
03-4800-3420	Office Supplies	2,000.00	826.30	1,500.00	1,500.00
03-4800-3500	Allocated Land Telephone	0.00	-335.00		
03-4800-3510	Allocated Phone Service	620.00	620.00	620.00	620.00
03-4800-3730	Advertising	100.00	0.00	100.00	100.00
03-4800-3745	Postage/Courier	0.00	302.06		
03-4800-4100	Contracted Services	1,000.00	0.00	4,000.00	4,000.00
03-4800-4104	Contracted Services - Plans & S	7,000.00	0.00		
03-4800-4199	Allocated Vehicle Costs	2,610.00	2,610.00	2,610.00	2,610.00
03-4800-5000	Property taxes	8,150.00	35,151.15	45,600.00	45,600.00
03-4800-5210	Write off Uncollective Accounts	0.00	0.00		
Total Expense		160,140.00	172,335.16	182,386.00	182,386.00
Total 4800 Water Wastewater Administration		90,996.56	-23,763.66	93,986.00	93,986.00
4801 Water & Wastewater Debentures					
Revenue					
03-4801-8950	Development Charges Revenue	-327,000.00	-327,000.00	-102,717.00	-102,717.00

General Ledger

Revenue and Expense Working Current Budget Report

Fiscal Year 2020 To Period 1 by Department

Account	Description	2019 Total Budget	2019 Actual	Proposed Budget	Final Budget
Total Revenue		-327,000.00	-327,000.00	-102,717.00	-102,717.00
Expense					
03-4801-6590	BCF Loan (P&I) - Development	327,000.00	327,000.00	327,000.00	327,000.00
03-4801-6591	BCF Loan (P&I) - OILC Debent	180,000.00	136,927.09	180,000.00	180,000.00
Total Expense		507,000.00	463,927.09	507,000.00	507,000.00
Total 4801 Water & Wastewater Debentures		180,000.00	136,927.09	404,283.00	404,283.00
4809 Pumping Station					
Expense					
03-4809-3500	Phone	700.00	613.58	800.00	800.00
03-4809-3520	Managed Router & VDSL Serv	1,510.00	1,342.66	1,700.00	1,700.00
03-4809-3790	Hydro	4,700.00	2,614.03	4,700.00	4,700.00
03-4809-4100	Contracted Services	2,000.00	0.00	1,500.00	1,500.00
Total Expense		8,910.00	4,570.27	8,700.00	8,700.00
Total 4809 Pumping Station		8,910.00	4,570.27	8,700.00	8,700.00
4810 Millbrook Wastewater Plant					
Expense					
03-4810-3222	Biosolid management	20,000.00	15,141.89	20,000.00	20,000.00
03-4810-3229	Operator Contract	279,100.00	279,054.88	287,782.00	287,782.00
03-4810-3500	Phone	6,300.00	5,494.42	6,500.00	6,500.00
03-4810-3520	Managed Router & VDSL Serv	2,400.00	1,935.04	2,800.00	2,800.00
03-4810-3790	Hydro	114,000.00	89,172.47	114,000.00	114,000.00
03-4810-3795	Gas - Heating	13,500.00	10,373.21	13,905.00	13,905.00
03-4810-4100	Contracted Services	13,800.00	24,209.36	10,000.00	10,000.00
Total Expense		449,100.00	425,381.27	454,987.00	454,987.00
Total 4810 Millbrook Wastewater Plant		449,100.00	425,381.27	454,987.00	454,987.00
4811 Wastewater Collection System					
Expense					
03-4811-3791	Locates	500.00	0.00	500.00	500.00
03-4811-4100	Contracted Services	1,500.00	1,043.04	2,000.00	2,000.00
Total Expense		2,000.00	1,043.04	2,500.00	2,500.00
Total 4811 Wastewater Collection System		2,000.00	1,043.04	2,500.00	2,500.00
4813 Contribution to/from Water Reserve					
Expense					
03-4813-8900	Contribution to/from Water Res	0.00	0.00		

General Ledger

Revenue and Expense Working Current Budget Report

Fiscal Year 2020 To Period 1 by Department

Account	Description	2019 Total Budget	2019 Actual	Proposed Budget	Final Budget
Total Expense		0.00	0.00		
Total 4813 Contribution to/from Water Reserve		0.00	0.00		
4815 Contribution to/from Wastewater Reserve					
Revenue					
03-4815-8900	Contribution to/from Water & W	478,193.44	728,829.82	523,379.00	523,379.00
Total Revenue		478,193.44	728,829.82	523,379.00	523,379.00
Total 4815 Contribution to/from Wastewater Reserve		478,193.44	728,829.82	523,379.00	523,379.00
4818 Wastewater Revenue					
Revenue					
03-4818-9190	Sewer (bimonthly billing) Volum	-256,000.00	-245,342.95	-383,760.00	-383,760.00
03-4818-9191	Sewer Rates Fixed Charge	-596,000.00	-643,520.60	-667,970.00	-667,970.00
Total Revenue		-852,000.00	-888,863.55	-1,051,730.00	-1,051,730.00
Total 4818 Wastewater Revenue		-852,000.00	-888,863.55	-1,051,730.00	-1,051,730.00
4819 Water Revenue					
Revenue					
03-4819-9194	Water (bimonthly) Volume Cha	-272,000.00	-181,727.88	-264,780.00	-264,780.00
03-4819-9195	Water Fixed Charge	-336,000.00	-348,963.22	-370,360.00	-370,360.00
03-4819-9196	Water Connection /Other Charg	0.00	0.00		
Total Revenue		-608,000.00	-530,691.10	-635,140.00	-635,140.00
Expense					
03-4819-3158	Toilet Rebate Program	0.00	0.00	5,000.00	5,000.00
Total Expense		0.00	0.00	5,000.00	5,000.00
Total 4819 Water Revenue		-608,000.00	-530,691.10	-630,140.00	-630,140.00
4820 Water & Wastewater Other Income					
Revenue					
03-4820-9140	Miscellaneous Revenue	0.00	0.00		
03-4820-9192	Water & Sewer Account Set Up	-13,800.00	-23,160.00	-23,500.00	-23,500.00
03-4820-9199	Locates & User Fees	0.00	-180.00		
03-4820-9992	Write off - Contra Revenue Accr	-1,000.00	9,111.80	-1,000.00	-1,000.00
03-4820-9996	Penalty and Interest Income - V	-18,000.00	-27,781.12	-26,000.00	-26,000.00
Total Revenue		-32,800.00	-42,009.32	-50,500.00	-50,500.00
Total 4820 Water & Wastewater Other Income		-32,800.00	-42,009.32	-50,500.00	-50,500.00
4830 Millbrook Water - Distribution System					

General Ledger

Revenue and Expense Working Current Budget Report

Fiscal Year 2020 To Period 1 by Department

Account	Description	2019 Total Budget	2019 Actual	Proposed Budget	Final Budget
Revenue					
03-4830-9140	Miscellaneous Revenue	0.00	0.00		
Total Revenue		0.00	0.00		
Expense					
03-4830-3227	Hydrant Maintenance	5,000.00	0.00	4,000.00	4,000.00
03-4830-3435	Materials and Supplies	1,000.00	299.48	1,000.00	1,000.00
03-4830-3791	Locates	500.00	0.00	500.00	500.00
03-4830-4100	Contracted Services	78,000.00	13,832.65	50,000.00	50,000.00
Total Expense		84,500.00	14,132.13	55,500.00	55,500.00
Total 4830 Millbrook Water - Distribution System		84,500.00	14,132.13	55,500.00	55,500.00
4831 Millbrook Water - Treatment & Supply					
Expense					
03-4831-3120	Audit Fees	1,000.00	0.00	1,000.00	1,000.00
03-4831-3229	Operator Contract	119,550.00	119,595.12	123,335.00	123,335.00
03-4831-3340	Special Equipment	0.00	0.00		
03-4831-3500	Phone	1,600.00	1,376.87	1,800.00	1,800.00
03-4831-3520	Managed Router & VDSL Servi	1,510.00	1,342.66	1,800.00	1,800.00
03-4831-3790	Hydro	13,000.00	10,209.37	13,000.00	13,000.00
03-4831-4100	Contracted Services	8,000.00	16,470.90	6,000.00	6,000.00
Total Expense		144,660.00	148,994.92	146,935.00	146,935.00
Total 4831 Millbrook Water - Treatment & Supply		144,660.00	148,994.92	146,935.00	146,935.00
4833 Millbrook Water - Standpipe Tower					
Expense					
03-4833-3500	Phone	700.00	604.01	800.00	800.00
03-4833-3520	Managed Router & VDSL Servi	700.00	615.45	800.00	800.00
03-4833-3790	Hydro	5,200.00	12,226.06	5,200.00	5,200.00
03-4833-4100	Contracted Services	4,000.00	0.00	4,000.00	4,000.00
Total Expense		10,600.00	13,445.52	10,800.00	10,800.00
Total 4833 Millbrook Water - Standpipe Tower		10,600.00	13,445.52	10,800.00	10,800.00
4834 Sysco Oper. Wastewater Agreement					
Revenue					
03-4834-9140	Miscellaneous Revenue	-47,000.00	-20,809.42	-47,000.00	-47,000.00
Total Revenue		-47,000.00	-20,809.42	-47,000.00	-47,000.00
Expense					
03-4834-3435	Materials and Supplies	0.00	0.00		
03-4834-4100	Contracted Services	40,000.00	31,083.06	40,000.00	40,000.00
03-4834-4700	Sewer Operator Service Charge	7,000.00	856.28	7,000.00	7,000.00

General Ledger

Revenue and Expense Working Current Budget Report

Fiscal Year 2020 To Period 1 by Department

Account	Description	2019 Total Budget	2019 Actual	Proposed Budget	Final Budget
Total Expense		47,000.00	31,939.34	47,000.00	47,000.00
Total 4834 Sysco Oper. Wastewater Agreement		0.00	11,129.92		
4835 Booster Pumping Station					
Expense					
03-4835-3500	Phone	700.00	604.01	800.00	800.00
03-4835-3520	Managed Router & VDSL Serv	700.00	615.45	800.00	800.00
03-4835-3790	Hydro	7,200.00	0.00	7,200.00	7,200.00
03-4835-4100	Contracted Services	3,000.00	1,084.76	2,000.00	2,000.00
Total Expense		11,600.00	2,304.22	10,800.00	10,800.00
Total 4835 Booster Pumping Station		11,600.00	2,304.22	10,800.00	10,800.00
4836 Kawartha Downs Wastewater Agreement					
Revenue					
03-4836-9140	Miscellaneous Revenue	-50,200.00	-54,560.13	-52,000.00	-52,000.00
Total Revenue		-50,200.00	-54,560.13	-52,000.00	-52,000.00
Expense					
03-4836-3435	Materials and Supplies	200.00	0.00		
03-4836-4100	Contracted Services	44,000.00	67,324.82	46,000.00	46,000.00
03-4836-4700	Sewer Operator Service Charge	6,000.00	1,526.83	6,000.00	6,000.00
Total Expense		50,200.00	68,851.65	52,000.00	52,000.00
Total 4836 Kawartha Downs Wastewater Agreement		0.00	14,291.52		
4837 Water and Wastewater Capacity Monitoring					
Expense					
03-4837-4100	Contracted Services	40,000.00	26,822.24	40,000.00	40,000.00
Total Expense		40,000.00	26,822.24	40,000.00	40,000.00
Total 4837 Water and Wastewater Capacity Monitoring		40,000.00	26,822.24	40,000.00	40,000.00
8001 Bulk Water Sale					
Revenue					
03-8001-9189	Other Revenue - Miscellaneous	-32,000.00	-43,560.00	-45,000.00	-45,000.00
Total Revenue		-32,000.00	-43,560.00	-45,000.00	-45,000.00
Expense					
03-8001-3435	Material and Supplies	800.00	1,015.67	1,000.00	1,000.00
03-8001-3790	Hydro	1,000.00	0.00	1,000.00	1,000.00
03-8001-4100	Contracted Services	500.00	0.00	500.00	500.00
03-8001-5600	Interdepartmental Charge - Wat	21,940.00	0.00	23,000.00	23,000.00

General Ledger

Revenue and Expense Working Current Budget Report

Fiscal Year 2020 To Period 1 by Department

Account	Description	2019 Total Budget	2019 Actual	Proposed Budget	Final Budget
	Total Expense	24,240.00	1,015.67	25,500.00	25,500.00
	Total 8001 Bulk Water Sale	-7,760.00	-42,544.33	-19,500.00	-19,500.00

General Ledger

Revenue and Expense Working Current Budget Report

Fiscal Year 2020 To Period 1 by Department

Account	Description	2019 Total Budget	2019 Actual	Proposed Budget	Final Budget
03-4800	Water Wastewater Administration	90,996.56	-23,763.66	93,986.00	93,986.00
03-4801	Water & Wastewater Debentures	180,000.00	136,927.09	404,283.00	404,283.00
03-4809	Pumping Station	8,910.00	4,570.27	8,700.00	8,700.00
03-4810	Millbrook Wastewater Plant	449,100.00	425,381.27	454,987.00	454,987.00
03-4811	Wastewater Collection System	2,000.00	1,043.04	2,500.00	2,500.00
03-4813	Contribution to/from Water Reserve	0.00	0.00		
03-4815	Contribution to/from Wastewater Reserve	478,193.44	728,829.82	523,379.00	523,379.00
03-4818	Wastewater Revenue	-852,000.00	-888,863.55	-1,051,730.00	-1,051,730.00
03-4819	Water Revenue	-608,000.00	-530,691.10	-630,140.00	-630,140.00
03-4820	Water & Wastewater Other Income	-32,800.00	-42,009.32	-50,500.00	-50,500.00
03-4830	Millbrook Water - Distribution System	84,500.00	14,132.13	55,500.00	55,500.00
03-4831	Millbrook Water - Treatment & Supply	144,660.00	148,994.92	146,935.00	146,935.00
03-4833	Millbrook Water - Standpipe Tower	10,600.00	13,445.52	10,800.00	10,800.00
03-4834	Sysco Oper. Wastewater Agreement	0.00	11,129.92		
03-4835	Booster Pumping Station	11,600.00	2,304.22	10,800.00	10,800.00
03-4836	Kawartha Downs Wastewater Agreement	0.00	14,291.52		
03-4837	Water and Wastewater Capacity Monitoring	40,000.00	26,822.24	40,000.00	40,000.00
03-8001	Bulk Water Sale	-7,760.00	-42,544.33	-19,500.00	-19,500.00
Total Revenues:		-1,539,950.00	-1,374,762.52	-1,549,108.00	-1,549,108.00
Total Expenses:		1,539,950.00	1,374,762.52	1,549,108.00	1,549,108.00
Report Net:		0.00	0.00		



The Township of Cavan Monaghan
Water & Wastewater
Capital Requests in 2020
Final

Capital Item Requested	Requested Purchases	2019 Roll Overs	Reserve/ Other Funding Available	Transfers Asset Replacement Reserve	Transfer to/from W & WW Reserve
Water Distribution System					
Water Main Replacement Main Street	\$ 200,000				\$ 200,000
Servicing Study	\$ 50,000		(50,000)	▲ Admin DC's	\$ -
Water Rate Study & Financial Plan (50%)	\$ 15,000				\$ 15,000
Total Water Distribution System	\$ 265,000	\$ -	-\$ 50,000	\$ -	\$ 215,000
Total Water Capital	\$ 265,000	\$ -	-\$ 50,000	\$ -	\$ 215,000
Wastewater Collection System					
Sewer System Relining	\$ 349,000		(117,424)	▲ OCIF Grant	\$ 231,576
Wastewater Rate Study & Financial Plan (50%)	\$ 15,000				\$ 15,000
Wastewater Collection System	\$ 364,000	\$ -	(117,424)	\$ -	\$ 246,576
Total Wastewater Capital	\$ 364,000	\$ -	(117,424)	\$ -	\$ 246,576
Total Water and Wastewater Capital	\$ 629,000	\$ -	(167,424)	\$ -	\$ 461,576
Total Capital Requests					\$629,000
Less: 2019 Capital Roll Over					\$0
Total 2020 Capital Expenditures					\$629,000
Reserve/Other Funding to Offset Capital					(167,424)
Net 2020 Capital Expenditures					\$461,576

The Township of Cavan Monaghan
Summary of Use of Reserve and Reserve Funds
2019 Estimate Year End Balance (2018 Audited)

		Audited	2018 Budget		Community Center		Audited YE	2019 Budget		Estimated
			31-Dec-17	Additions	Withdrawals	2017		2018	31-Dec-18	
Reserves										
Committed Reserves										
0740	Building Services Reserve (Building Code Act, 1992)	Building	\$330,342	\$484,259	(\$80,252)		\$734,349		(\$23,095)	\$711,254
2688	CMCC Donation Reserve Account	General	\$0	\$75,695			\$75,695			\$75,695
2680	Parkland Reserve Fund (City of Peterborough)	ECD	\$69,075		(\$20,000)		\$49,075			\$49,075.20
2670	Water Reserve (SWSSA, 2002)	Water	\$446,485	\$106,754	(\$19,591)		\$533,648	\$128,956	(\$97,200)	\$565,403.90
2671	Wastewater Reserve (SWSSA, 2002)	WW	\$847,068	\$243,308	(\$53,057)		\$1,037,320	\$349,238	(\$441,520)	\$945,037.26
2656	Fire Recovery Reserve	Fire	\$9,312				\$9,312			\$9,312.00
2601	Phase-In Levy Allocation	General	\$2,380,008			(\$2,180,000)	\$200,008			\$200,008.00
2500	Capital Roll Over (Prior Year)	General	\$690,724	\$8,400,407	(\$690,724)		\$8,400,407		(\$8,400,407)	\$0.00
2510	Operating Roll Over (Prior Year)	General	\$42,489	\$45,512	(\$42,045)		\$45,956	\$6,730	(\$45,512)	\$7,173.64
2607	Solar Disposal Reserve	General	\$11,500	\$2,500			\$14,000	\$2,500		\$16,500.00
2602	Springville & Ebenezer Cemetery Reserve	General	\$26,030		\$0		\$26,030		\$1,250	\$27,279.73
Designated Reserves										
2600	General Working Fund	General	\$53,188	\$71,461	(\$69,649)		\$55,000			\$55,000.15
2697	Asset Replacement Reserve	General	\$12,835,096	\$2,095,459	(\$500,134)	(\$6,922,814)	\$7,507,607	\$1,810,540	(\$742,474)	\$8,575,673.10
	Less: Infrastructure Loan (Solar Units)	General	(\$283,534)	\$57,383			(\$226,152)	\$57,376		(\$168,775.81)
	Less: Infrastructure Loan (LED Street Lights)	General	(\$36,279)	\$22,483			(\$13,796)	\$13,279		(\$517.23)
	Less: Infrastructure Loan Sediment Removal)	General	\$0		(\$92,556)		(\$92,556)	\$48,000		(\$44,556.41)
	Less: Loan DC's (Community Center)	General	\$0			(\$1,657,186)	(\$1,657,186)			(\$1,657,186.00)
	Net Asset Replacement Reserve	General					\$5,517,917			\$6,704,637.65
2615	Municipal Council Grant Reserve	General	\$64,627	\$1,044	(\$8,621)		\$57,050			\$57,050.25
2698	Community Center / Fire Hall (Infrastructure) Reserve	General	\$4,148,000			(\$1,007,000) (\$2,233,000)	\$908,000	\$696,575		\$1,604,575.00
2695	Contingency Reserve	General	\$143,986		(\$3,126)		\$140,860			\$140,860.13
2610	Election Reserve	General	\$41,639		(\$25,347)		\$16,292	\$10,000		\$26,292.09
2640	Infrastructure & Technology (IT) Reserve	General	\$54,908	\$10,261	(\$44,848)		\$20,320		(\$5,970)	\$14,350.42
2696	Lottery Funds (OLG) Reserve	General	\$0	\$790,748	(\$25,660)		\$765,088	\$750,000	(\$750,000)	\$765,088.00
	Less: OLG Revenues	General	\$0				\$0			\$0.00
	Less: Excess Construction Contract (CMCC)	General	\$0			(\$2,400,000)	(\$2,400,000)			(\$2,400,000.00)
	Net Lottery Funds Reserve	General					(\$1,634,912)			(\$1,634,912.00)
2608	Railway Reserve	General	\$0				\$0			\$0.00
2675	Legal Reserve	General	\$42,995		(\$24,409)		\$18,586		(\$50,000)	(\$31,414.15)
2676	Municipal Office Renovation Reserve	General	\$175,000		\$0		\$175,000			\$175,000.00
2655	Emergency Equipment	Fire	\$611,083	\$53,120	(\$41,894)		\$622,309	\$20,000	(\$33,800)	\$608,509.31
2650	Fire Dept HWY Funds	Fire	\$62,930				\$62,930			\$62,929.55

The Township of Cavan Monaghan
Summary of Use of Reserve and Reserve Funds
2019 Estimate Year End Balance (2018 Audited)

		Audited	2018 Budget		Community Center		Audited YE	2019 Budget		Estimated	
			31-Dec-17	Additions	Withdrawals	2017		2018	31-Dec-18		Additions
Reserves											
2652	Fire Ground Hours	Fire	\$11,906		(\$467)		\$11,439		(\$1,000)	\$10,439.36	
2653	Fire Training Reserve (Special Rescue)	Fire	\$12,735	\$5,000	\$0		\$17,735	\$5,000	(\$12,735)	\$10,000.39	
2654	Superior Tank Shuttle Res - Fire	Fire	\$21,774				\$21,774			\$21,773.63	
2630	Official Plan	Planning	\$118,889				\$118,889	\$10,000		\$128,889.04	
2631	Zoning By-law Update	Planning	\$0				\$0	\$31,347		\$31,347.00	
2620	Millbrook Landfill	Roads	\$65,159		(\$6,000)		\$59,159		(\$6,800)	\$52,358.56	
2660	Pits & Quarries	Roads	\$34,783				\$34,783			\$34,783.27	
2665	Winter Control	Roads	\$74,218		(\$62,000)		\$12,218		(\$12,000)	\$218.49	
2672	Source Water Protection	W&WW	\$0	\$752	(\$752)		\$0			\$0.00	
Total Committed & Designated Reserves			\$23,106,136	\$12,466,146	(\$1,811,133)	(\$1,007,000)	(\$15,393,000)	\$17,361,150	\$3,939,540	(\$10,621,263)	\$10,679,426
Obligatory Reserves											
2909	Parkland (Cash In Lieu) Reserve	ECD	\$139,874	\$28,375			\$168,249			\$168,249.13	
2908	Federal Gas Tax	Roads	\$211,971	\$280,580	(\$472,732)		\$19,819	\$267,839	(\$318,693)	(\$31,034.98)	
Total Reserves			\$23,457,981	\$12,775,102	(\$2,283,865)	(\$1,007,000)	(\$15,393,000)	\$17,549,218	\$4,207,379	(\$10,939,956)	\$10,816,641
Development Charges											
Development Charges - Cavan Monaghan By-Law 2015-38											
2919	DCRF - Water Services	W&WW	(\$616,122)	\$140,792			(\$475,330)	\$35,198		(\$440,132.17)	
2920	DCRF - Wastewater Services	W&WW	\$410,503	\$431,681	(\$327,000)		\$515,184	\$107,920	(\$327,000)	\$296,104.67	
2921	DCRF - Stormwater Management Services	W&WW	\$4,898	\$119			\$5,016	\$30		\$5,045.88	
2922	DCRF - Roads and Related	Roads	\$179,951	\$527,309	(\$75,000)		\$632,260	\$131,827	(\$80,000)	\$684,087.68	
2923	DCRF - Fire Protection Services	Fire	\$55,953	\$166,273			\$222,226	\$41,568		\$263,793.99	
2924	DCRF - Police Services	General	\$5,955	\$12,947			\$18,903	\$3,237		\$22,139.52	
2925	DCRF - Library	Library	\$54,219	\$128,635			\$182,854	\$32,159		\$215,012.91	
2926	DCRF - Parks Reserve Fund	ECD	\$110,972	\$320,495			\$431,467	\$80,124		\$511,590.52	
2927	DCRF - Recreation	ECD	\$343,608	\$504,908			\$848,515	\$126,227		\$974,742.42	
2928	DCRF - Administration (Studies)	General	\$32,035	\$113,942			\$145,977	\$28,486	(\$52,500)	\$121,962.55	
Total Development Charge Reserves			\$581,972	2,347,101.04	(\$402,000)	\$0	\$0	\$2,527,073	\$586,775	(\$459,500)	\$2,654,348
TOTAL Reserves & DC Reserves			\$24,039,953	\$15,122,203	(\$2,685,865)	(\$1,007,000)	(\$15,393,000)	\$20,076,290.68	\$4,794,154	(\$11,399,456)	\$13,470,989