



Special Council Meeting

To:	Mayor and Council
Date:	February 6, 2017
From:	Kimberley Pope, Finance Department
Report Number:	Finance 2017-02
Subject:	2 nd Draft 2017 Budget Presentation (Public)

Recommendations:

1. That Council receives the revised 2nd Draft 2017 Budget Presentation for discussion and public comment;
2. That Council accepts a 3.5% Municipal Residential Tax Rate increase for the final budget presentation on February 21, 2017; and,
3. That Council provides final discussion and direction on the 2017 Operating and Capital Budgets.

Overview:

This public budget presentation is to provide the 2nd draft 2017 Operating and Capital Budgets for public comment with direction and discussion of Council. This report does not include any changes to service levels that the municipality currently provides.

The adjustments in the revised 2nd draft include the following;

- Adjustments as per Council's direction at the Special Budget meeting on January 19, 2017.
- 2017 Municipal Roll Total Current Value Assessment Updates.
- Updated Roads Capital requests from the Roads Needs Study as presented to Council in December 2016, with maps attached.
- Deferred Capital Projects for New Fire Hall Concept Drawings (Fire) and Millbrook Yard (Water & Sewer).
- Removal of Grant Application Project (ON150) for the Old Millbrook School renovations and repairs as the application was denied.
- Increased use of Federal Gas Tax Grant, Asset Replacement Reserve & Other Reserves, where applicable.
- Adjustments to utility, fuel, insurance and benefit estimates, to reflect actual billings to date.
- Changes to budgeted estimates based on year to date expenditures/revenues.

As per Council motions, staff has investigated the areas identified, such as municipal website redesign/upgrade, IT rollout, exchange server and livestream connections, renewable Natural Gas powered vehicles, LAS vehicle fuel consumption and an alternative to the inactive Community Grant Program.

A residential property with a \$300,000 Current Value Assessment may be taxed an additional \$62.84 on their annual tax bill, which is the equivalent of \$0.17/day.

Examples are provided below for comparative purposes of the proposed 3.5% municipal tax levy increase including the Phase-In CVA's based on the 2017 MPAC Assessment Roll Total.

Property Current Assessment Values (CVA)

	<u>RTC</u>	<u>FTC</u>	<u>ITC</u>	<u>CTC</u>
January 1, 2012 Valuation (2016 Phase-In)	\$300,000	\$300,000	\$300,000	\$300,000
MPAC Valuation estimated Increases	17%	68%	18%	4%
January 1, 2016 Valuation	\$351,000	\$504,000	\$354,000	\$312,000

<u>Taxation Year</u>	<u>Assessment</u>	<u>Assessment</u>	<u>Assessment</u>	<u>Assessment</u>
2017 Phase-In	\$312,750	\$351,000	\$313,500	\$303,000
2018 Phase-In	\$325,500	\$402,000	\$327,000	\$306,000
2019 Phase-In	\$338,250	\$453,000	\$340,500	\$309,000
2020 Phase-In	\$351,000	\$504,000	\$354,000	\$312,000

Example A: <u>NO</u> increase in CVA				
	<u>Residential Taxes</u>	<u>Farm Taxes</u>	<u>Industrial Taxes</u>	<u>Commercial Taxes</u>
2016 Municipal Tax Billing	\$1,796.33	\$449.08	\$2,772.09	\$1,973.44
2016 Phase-In CVA x 2017 tax rate	\$1,859.17	\$464.79	\$2,869.06	\$2,042.48
Tax Rate Increase in Municipal Taxes	\$62.84	\$15.71	\$96.97	\$69.04
<i>2017 Increase over 2016 (tax rate only)</i>	<i>3.5%</i>	<i>3.5%</i>	<i>3.5%</i>	<i>3.5%</i>

Example B: Increase in CVA per MPAC valuation				
	<u>Residential Taxes</u>	<u>Farm Taxes</u>	<u>Industrial Taxes</u>	<u>Commercial Taxes</u>
2016 Municipal Tax Billing	\$1,796.33	\$449.08	\$2,772.09	\$1,973.44
2016 Phase-In CVA x 2017 tax rate	\$1,859.17	\$464.79	\$2,869.06	\$2,042.48
Tax Rate Increase in Municipal Taxes	\$62.84	\$15.71	\$96.97	\$69.04
<i>2017 Increase over 2016</i>	<i>3.5%</i>	<i>3.5%</i>	<i>3.5%</i>	<i>3.5%</i>
Add: Increased CVA x 2017 tax rate	\$79.01	\$79.01	\$129.11	\$20.42
Tax Rate + CVA Increases combined	\$141.85	\$94.72	\$226.08	\$89.46

The recommendations of Watson & Associates (Potential Impact of Loss of OLG Funding Report, 2012) and N.G. Bellchamber & Associates (Modified Service Delivery Review, 2013) were implemented through past budgets by increasing municipal tax levies to bring Cavan Monaghan tax levels up to comparator municipalities and no longer utilize the OLG revenues to subsidize the municipal tax rate.

The OLG revenues no longer subsidize the municipal tax rate, and the OLG revenues are transferred into Infrastructure Reserves, for the replacement of a community center, fire hall and other asset replacement.

Prior to 2011, OLG Revenues were used as a subsidy towards the Operating Budget, the main source of funding the Capital Budget and as the single source of savings towards the asset replacement reserve.

The Watson & Bellchamber recommendations were divided into three phases to enable the municipality to remove dependency on OLG Revenues;

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 Expenditures completed in 2015, maintaining a minimum \$1.1 million contribution through the municipal levy towards expenditures.

On November 19, 2012 Watson & Associates recommended, in the presentation “Potential Impact of Loss of OLG Funding Contributions”, that the Township transfer \$1.5 million into reserves to mitigate the loss of Casino Revenues. This budget includes a transfer to the Asset Replacement Reserve in the amount of \$1.5 million which will provide resources to maintain and/or replace future core municipal assets and infrastructure.

Phase 3: Removal of OLG Revenues as the only source of Revenues for investment to the Asset Replacement Reserve. This year 42% of the \$1,452,000 investment to the Asset Replacement Reserves is funded through the municipal tax levy with the remaining 58% from the OLG Revenues. In 2016, 33% of the investment was funded through the municipal tax levy.

It is essential that the municipality continues towards independent financial sustainability and the elimination of the use of OLG Revenues in all aspects of the municipal budget.

Financial Impact:

Operating

Challenges within the 2017 draft budget include an aging infrastructure, increasing cost of utilities, fuel, insurance, supplies and the impact of loss of OLG funding contributions to the Township of Cavan Monaghan.

The following is a comparative chart of funding changes since 2010;

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
OMPF	\$ 761,900	\$ 846,000	\$ 924,300	\$ 963,000	\$ 717,400	\$ 577,000	\$ 503,300
Federal Gas Tax	\$ 270,799	\$ 270,799	\$ 270,799	\$ 270,799	\$ 249,046	\$ 240,000	\$ 261,498
Subtotal	\$ 1,032,699	\$ 1,116,799	\$ 1,195,099	\$ 1,233,799	\$ 966,446	\$ 817,000	\$ 764,798
\$ change yr over year		\$ 84,100	\$ 78,300	\$ 38,700	-\$ 267,353	-\$ 149,446	-\$ 52,202
% change yr over yr		8%	7%	3%	-22%	-15%	-6%
					Decreased \$ value 2010 vs. 2016	-\$ 267,901	
					Decreased % 2010 vs. 2016	-26%	

Staff has considered efficiencies in the delivery of services without changing the current service levels that have been set by Council, Policy, By-law or Provincial legislation. The 2017 draft budget presented contains a consolidated department net increase of 1.1%. The summary below indicates each department's efforts to maintain conservative budgets while the cost of delivery is constantly increasing.

2nd Draft Operating Budget	2016	2017	Variance	
	Final	2nd Draft		
Planning	\$140,260	\$168,803	\$28,543	20.4%
Building	\$112,025	\$166,616	\$54,591	48.7%
By-law Enforcement	\$9,155	\$9,413	\$258	2.8%
Protective Services	\$640,391	\$665,974	\$25,583	4.0%
Public Works	\$1,717,341	\$1,689,449	-\$27,892	-1.6%
Environmental Levy: Cavan	\$88,662	\$63,702	-\$24,960	-28.2%
Environmental Levy: Millbrook	\$71,060	\$63,280	-\$7,780	-10.9%
Environmental Levy: North Monaghan	\$58,930	\$53,610	-\$5,320	-9.0%
Parks & Facilities	\$624,438	\$638,768	\$14,330	2.3%
Office of the CAO & Economic Dev.	\$336,121	\$347,767	\$11,646	3.5%
Office of the Clerk	\$258,766	\$252,855	-\$5,911	-2.3%
Finance & Information Technology	\$274,810	\$266,548	-\$8,262	-3.0%
Consolidated Department Net Changes	\$4,331,927	\$4,386,785	\$54,858	1.3%
Council	\$170,223	\$172,205	\$1,982	1.2%
Cavan Monaghan Library Board Levy	\$248,400	\$257,783	\$9,383	3.8%
Ganaraska, Kawartha & Otonabee Conservation	\$79,175	\$81,418	\$2,243	2.8%
Committees of Council	\$10,300	\$9,300	-\$1,000	-9.7%
Police Contract & Services	\$1,210,460	\$1,207,848	-\$2,612	-0.2%
Consolidated Other Services/Levy Changes	\$1,712,576	\$1,728,554	\$15,978	0.9%

On November 21, 2016 Council approved the User Fees & Charges By-law, Report 2016-15, which provides additional revenue to reduce the impact of the cost of services on the municipal property tax rate.

The Consumer Price Index rose 1.2% in the 12 months to November; on the December notice from Statistics Canada. The municipal wage grid has been indexed, with grid movement, by 1.75% for 2017 and salaries and wages have been budgeted accordingly. This percentage supports equal indexing for both the non-union and unionized employees, as per the increase in the collective agreements signed May 2016.

Summary of inclusions within the 2017 Draft Operating Budget Proposal

- Utilization of qualified internal staff across departmental lines to reduce the need for contracting external services.
- Carry out a Job Evaluation System for all departments.
- Shared services with County of Peterborough for Risk Management contract.
- Utilization of current year availability prior to accessing future budget allocations.
- Elimination of unused historical budget lines without expenditures.
- Information Technology (IT) investment and reduced IT contracted services
- Reduced repairs to facilities as per a "need" review and not a "wish" list.
- Annual review of User Fees to increase revenues and reduce expenditures.

Capital

The draft Capital Budget presented to Council contains a reduced request of priority needs within each department. The Capital Budget presented contains an estimated \$943,241 Capital (roll-over from 2016 budget) with 2017 Capital Expenditures of \$4,168,700 with 20% funded by the Casino reserves, 33% funded through municipal reserves, 47% funded in the Municipal Tax Levy.

A summary of the 2017 draft Capital Budget is provided below;

Total Capital Requests	<u>\$5,111,942</u>	
Less: 2016 Capital Roll Over	<u>(\$943,241)</u>	
Total 2017 Capital Expenditures	<u>\$4,168,700</u>	
Reserve/Other Funding to Offset Capital	<u>(\$1,374,742)</u>	33%
Net 2017 Capital Expenditures	<u>\$2,793,959</u>	
Asset Replacement Reserve - 58% funded through OLG Funds	<u>(\$852,000)</u>	20%
Asset Replacement Reserve - 42% funded through the Municipal Tax Levy	<u>(\$600,000)</u>	14%
Capital Purchases funded through the Municipal Tax Levy	<u>(\$1,341,959)</u>	33%

Future infrastructure projects that were identified in the 2015 development charge study, and are a replacement for current infrastructure, will have access to development charge revenues and funds in the asset replacement reserve. To prepare for future infrastructure replacements, it is staff's recommendation to utilize reserve funding transfers to prepare for future recognized projects.

In 2015, the Otonabee Region Conservation Authority (ORCA) applied and received grant approval (Small Communities Fund) for the reconstruction of the Millbrook Dam. The estimated \$3.3 million dollar total cost of the project was receives 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 the spring of 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 benefiting municipality being levied 90% of the Authorities cost. As Cavan Monaghan is the benefiting municipality for the reconstruction of the Millbrook Dam, ORCA will levy 90% of their cost which totals a capital levy of \$1,007,426 to be paid by the municipality. The first payment of \$104,895 was included in the 2016 Capital Budget. This year's budget includes a payment of \$257,040 with future annual payments in years 3 - 5.

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. The water service is user paid and therefore does not affect the municipal tax rate. Funds remaining at the end of the year are transferred into the Water & Wastewater Reserve for future years of Capital and/or Operations.

Environmental Tax Rate

The 2017 Environmental Budget for all Wards indicates a total levy decrease of \$36,060. This is due to the reduced operational costs at the Transfer station including the shared expenditures, proportionately between all wards, and the reduction in landfill monitoring expenses.

Building Canada Fund (BCF)

The \$21 million Building Canada Fund (BCF) Grant project was completed in 2016, within budget, with 2/3 of the funding provided by the Federal and Provincial government. As per By-law No. 2012-96 the municipality entered into financing agreements with Ontario Infrastructure Land Corporation (OILC) totaling \$7.2 million, with \$4.9 recoverable through development charges. As per Report 2015-18, 2015 Water & Wastewater (WWW) Rate Study, Financial Plan and the WWW User Fees and Charges, the municipality is expected to utilize 65% of the municipal debt capacity limit, based on the current annual repayment limit (ARL) over a 10 year debenture. After payments (principal and interest) the utilization is expected to be reduced to 27% of the municipal debt capacity in year 11 and all payments complete by 2036.

The BCF includes; expanding and upgrading the Millbrook Wastewater Treatment Plant to a tertiary treatment facility, upgrading of the Tupper Street Primary Pumping Station, replacement/expansion of the existing standpipe, the construction of a second storage facility in the water system, and extension of water and wastewater services north along County Road 10 to the Municipal Office.

Reserve and Reserve Funds

On December 5, 2016 Council passed a motion "That Council commit to moving forward with the development of a new Community Centre for the Township of Cavan Monaghan and that staff allocate an upper limit of \$15 million less the amount raised through fundraising to be fully funded through reserves by the municipality as presented in Report Finance 2016-17. Therefore \$14 million (less \$1 million fundraising) has been included in the attached Summary of Use of Reserve and Reserve Funds as attached.

Updated 2016 year end balances will be provided in subsequent budget reports after the yearend roll-over has been posted and audited.

Tax Levy Comparison

The tax rate and assessment comparison provides 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. It is estimated that for every 1% municipal tax increase in 2017 this will equal municipal tax revenue of approximately \$67,000.

	Tax Rate and Assessment Comparison				
	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017 Draft</u>
Amount to be raised by Taxes	\$4,765,000	\$5,427,090	\$5,888,773	\$6,297,456	\$6,891,730
Weighted Assessment	\$949,560,468	\$983,184,261	\$1,016,024,955	\$1,051,722,919	\$1,112,068,388
Increase in CVA year over year	1.3%	3.5%	3.3%	3.5%	5.7%
Taxes per 100,000 Residential	\$501.81	\$551.99	\$579.59	\$598.78	\$619.72
Increase in Tax %	10%	10%	5%	3.32%	3.50%

The 2017 draft budget maintains the ability to not require funding from the Casino Reserve to stabilize the tax rate.

Attachments:

- 2nd Draft - 2017 Tax Rate calculation
- 2nd Draft - 2017 Budget Summary
- 2nd Draft - 2017 Operating Working Current Budget Reports
- 2nd Draft - 2017 Capital Requests
- W&WW - 2nd Draft – 2017 Operating Working Current Budget Reports
- W&WW - 2nd Draft – 2017 Capital Requests
- Summary of Use of Reserve and Reserve Funds 2017 (Estimated)
- Updated Road Network Maps

Respectfully Submitted by,

Reviewed by,

Kimberley Pope
Director of Finance/Treasurer

Yvette Hurley
Chief Administrative Officer

2017 Tax Rates

Final (3.5% increase)

Property Class Description	RTC	RTQ	2017 MPAC Roll Total	2017 Tax Ratio	2017 Tax Rate Reduction	2017 Weighted Assessment	2017 Tax Rate	2017 Taxes
Commercial, , Exempt From Taxation, But Eligible For Payment-In-Lieu Of Taxes At The Full Rate.	C	F	385,500	1.0986	1	423,510	0.00680826	2,624.59
Commercial, Payment In Lieu, Full, Excess Land	C	V	68,850	1.0986	0.7	52,947	0.00476578	328.12
Commercial, Exempt From Taxation, But Eligible For Payment-In-Lieu Of Taxes At The General Rate Only	C	G	1,210,250	1.0986	1	1,329,581	0.00680826	8,239.70
Commercial, Taxable vacan land shared, Subject To Payment-In-Lieu Of Taxes At The Full Rate.	C	J	307,000	1.0986	0.7	236,089	0.00476578	1,463.10
Commercial, Taxable At The Full Rate.	C	T	71,296,381	1.0986	1	78,326,204	0.00680826	485,404.52
Commercial taxable: Excess land	C	U	2,110,947	1.0986	0.7	1,623,360	0.00476578	10,060.32
Commercial, Taxable At The Vacant Land Rate.	C	X	1,893,175	1.0986	0.7	1,455,889	0.00476578	9,022.46
commerical payment in lieu full vacan land	C	Y	104,500	1.0986	0.7	80,363	0.00476578	498.02
Commercial payment in lieu general vacant land	C	Z	234,250	1.0986	0.7	180,143	0.00476578	1,116.38
New Construction Commercial: Full No Support	X	T	2,775,500	1.0986	1	3,049,164	0.00680826	18,896.33
Exempt	E		47,925,043	0	0	-	-	-
Farmland, Taxable At The Full Rate.	F	T	136,912,700	1	0.25	34,228,175	0.00154930	212,119.44
Industrial, Taxable, Shared Payment-In-Lieu (Not Pil But Shared As If It Was)	I	H	73,000	1.5432	1	112,654	0.00956355	698.14
Industrial, Taxable At The Full Rate.	I	T	4,688,050	1.5432	1	7,234,599	0.00956355	44,834.38
Industrial, Taxable At The Vacant Land Rate. Excess Land	I	U	384,275	1.5432	0.65	385,459	0.00621630	2,388.77
Industrial, Taxable At The Vacant Land Rate.	I	X	1,219,500	1.5432	0.65	1,223,256	0.00621630	7,580.78
New Construction Industrial, Taxable At The Full Rate.	J	T	1,555,750	1.5432	1	2,400,833	0.00956355	14,878.49
Pipeline Taxable: Full	P	T	6,555,750	1	0.9386	6,153,227	0.00581671	38,132.89
Multi-Residential Taxable: Full	M	T	3,252,750	1	1.7802	5,790,546	0.01103229	35,885.27
Residential, Exempt From Taxation, But Eligible For Payment-In-Lieu Of Taxes At The General Rate Only (No	R	G	1,501,750	1	1	1,501,750	0.00619722	9,306.67
Residential Taxable Tenant Of Provincially Owned Property, Subject To Payment-In-Lieu Of Taxes At The Full	R	P	211,100	1	1	211,100	0.00619722	1,308.23
Residential, Taxable At The Full Rate.	R	T	965,160,614	1	1	965,160,614	0.00619722	5,981,310.21
Managed Forest, Taxable At The Full Rate.	T	T	3,635,700	1	0.25	908,925	0.00154930	5,632.81
			<u>\$ 1,253,462,335</u>			<u>1,112,068,388</u>		<u>6,891,729.63</u>

Break-even, with 0% TAX INCREASE (due to Assessment Growth) is \$6,658,885

2017	\$619.72
2016	\$598.78
Increase in Residential Tax Rate %	3.5%
\$ Value of increase per 100,000 Residential CVA	\$20.94

2017 Budget Requirement	6,891,730
Amount to be raised by taxes	6,891,730
Weighted Assessment	1,112,068,388
Tax Rate	0.006197
Taxes per 100,000 Residential Assessment	\$ 619.72

Every 1% residential tax rate increase equals \$ 67,000



2017 Budget Summary Final (3.5% tax rate increase)

Summary 2017 Project Budget	Operating % Net change over 2016	Operating	Capital	Total	Tax Levy	Prov/Fed Grant	Reserve Funds	User Fees & Other Revenue	Total
Planning	20.4%	203,458	198,870	402,328	367,673		13,755	20,900	402,328
Building	48.7%	166,616		166,616	-		30,398	136,218	166,616
By-Law Enforcement	2.8%	9,413		9,413	9,413			-	9,413
Protective Services (Fire)	4.0%	743,624	402,226	1,145,850	996,200		55,500	94,150	1,145,850
Roads Department	-1.6%	1,856,389	2,546,388	4,402,777	3,000,096		1,282,541	120,140	4,402,777
Parks & Facilities Department	2.3%	827,968	154,417	982,385	764,185		29,000	189,200	982,385
Office of the CAO & ECD	3.5%	462,267	69,000	531,267	400,767	6,000	42,000	82,500	531,267
Office of the Clerk	-2.3%	284,555		284,555	252,855	6,000	5,000	20,700	284,555
Finance & Information Technology	-3.0%	500,948	1,474,000	1,974,948	1,718,548		36,000	220,400	1,974,948
Consolidated Department Net Changes	1.3%								-
Council	1.2%	172,205	10,000	182,205	182,205				182,205
Cavan Monaghan Library Board Levy	3.8%	257,783		257,783	257,783				257,783
Ganaraska, Kawartha & Otonabee Conservation	2.8%	81,418	257,040	338,458	338,458				338,458
Committee's of Council	-9.7%	30,900		30,900	30,900		21,600		30,900
Police Service Contract, Board & Community Policing	-0.2%	1,225,828		1,225,828	1,207,848			17,980	1,225,828
Consolidated Other Services/Levy Changes	0.9%								-
Sub total: Projected Budget		6,823,372	5,111,942	11,935,313					-
Less: 2016 Capital Roll Overs			(943,241)	(943,241)	(943,241)				(943,241)
Less: 2016 Operating Surplus (estimated)		(312,260)		(312,260)	(312,260)				(312,260)
Add: Transfer \$2M to Community Center / Fire Hall (Infrastructure) Reserve from (2,148,000		2,148,000	2,148,000				2,148,000
				-	-				-
Total Budget		8,659,112	4,168,700	12,827,812					-
Contribution from Casino Reserve Rate Stabilization		-	-	-	-				-
Contribution from Casino Reserve for Capital Requests		-	-	-	-				-
Contribution from Casino Reserve for Asset Replacement Reserve		-	-	-	(852,000)		852,000		-
Contribution from Casino Reserve to Comm Center / Fire Hall (Infrastructure) Reserve		-	-	-	(2,148,000)		2,148,000		-
Provincial Grants (OMPF)		-	-	-	(506,100)	506,100			-
Provincial Grants (OCIF-Formula-Based Funding)		-	-	-	-				-
Contributions to Casino Reserves					3,000,000				3,000,000
Contributions from Casino Reserves					(3,000,000)				(3,000,000)
Contributions to Roads Reserves					261,498				261,498
Federal Gas Tax Grant					(261,498)				(261,498)
Special Charges; Environmental Services and BIA Levy		242,592		242,592	194,592			48,000	242,592
Total (including Casino, Fed Gas Tax & BIA)		8,901,704	4,168,700	13,070,404	7,086,322	518,100	4,515,794	950,188	13,070,404
Revenues		Operating	Capital	Total	3.5% Proposed Residential Tax Rate Increase				
General Tax Levy		6,891,730	-	6,891,730					
Special Charges; Environmental Services and BIA Levy		194,592	-	194,592					
Provincial/Federal Grants		512,100	6,000	518,100					
Reserve Funds		3,663,794	852,000	4,515,794					
Development Charges		-	-	-					
Other Revenue		950,188	-	950,188					
Total		12,212,404	858,000	13,070,404					
Special Charges	% Net change over 2016								
Environmental Levy: Cavan	-28.2%	105,702	-	105,702	63,702			42,000	105,702
Environmental Levy: Millbrook	-10.9%	69,280		69,280	63,280			6,000	69,280
Environmental Levy: North Monaghan	-9.0%	53,610		53,610	53,610			-	53,610
Millbrook BIA	0.0%	14,000		14,000	14,000			-	14,000
Total		242,592	-	242,592	194,592	-	-	48,000	242,592

Eliminated dependency on OLG Slots Revenue in 2013 Operating Budget.
Eliminated dependency on OLG Slots Revenue in 2015 Capital Expenses

Reduced OLG subsidy to 58% for Asset Replacement Reserve

2017 OMPF is \$2,800 more than 2016 allocation



**The Township of Cavan Monaghan
Capital Requests in 2017
Final (approved)**

Capital Item Requested

Requested Purchases	Reserve/ Other Funding Available	Transfers Specific Reserves	2016 Roll Overs	Transfers Asset Replacement Reserve	Adjusted Total
				Total Capital Requests	\$5,137,206
				Less: 2016 Capital Roll Over	(\$943,506)
				Total 2017 Capital Expenditures	\$4,193,700
				Reserve/Other Funding to Offset Capital	(\$1,399,742) 33%
				Net 2017 Capital Expenditures	\$2,793,959
				Asset Replacement Reserve - 58% funded through OLG Funds	(\$852,000) 20%
				Asset Replacement Reserve - 42% funded through the Municipal Tax Levy	(\$600,000) 14%
				Capital Purchases funded through the Municipal Tax Levy	(\$1,341,959) 33%



The Township of Cavan Monaghan
 Water & Wastewater
 Capital Requests in 2017
 Final

Capital Item Requested		Requested Purchases	2016 Roll Overs	Reserve/Other Funding Available	Transfer In Asset Replacement Reserve	Transfer to/from W & WW Reserve
Water Distribution System						
Water Main Replacement	04-4830-4100	61,000			-4,880	56,120
George Street Water Main Replacement	04-4830-4100	95,000			-7,600	87,400
Hydrants Provision	04-4830-4100	20,800			-2,080	18,720
King Street Watermain Replacement (Cavan to West Limit)	04-4830-4100	684,407		-75,000		609,407
King Street Watermain Replacement (Cavan to West Limit)	04-4830-4101	50,000				50,000
Water Service Extensions to Municipal Buildings	04-4830-4100	40,000	-40,000			0
Total Water Distribution System		951,207	(\$40,000)	-75,000	-14,560	\$821,647
Millbrook Water - Treatment & Supply						
Ductile Iron Replacement	04-4831-3911	20,000			-2,000	18,000
Total Water Distribution System		20,000	\$0	0	-2,000	\$18,000
Well Capacity Monitoring Program						
Well Monitoring	04-4837-4100	50,000	-50,000			0
Total Water Distribution System		50,000	(\$50,000)	0	0	\$0
Total Water Capital		\$1,021,207	(\$90,000)	(\$75,000)	(\$16,560)	\$839,647
Wastewater Plant						
Aluminum Grating	04-4810-3911	2,800				2,800
Sludge Level Indicator	04-4810-3911	5,000				5,000
Total Pumping Station		\$7,800	\$0	\$0	\$0	\$7,800
Pumping Station						
Air Conditioner	04-4809-3911	5,000				5,000
Total Pumping Station		\$5,000	\$0	\$0	\$0	\$5,000
Wastewater Collection System						
Sewer System Rehabilitation	04-4811-4100	153,000			-12,240	140,760
George Street Sewer Upgrade	04-4811-4100	55,000			-4,400	50,600
Sewer System Relining	04-4811-4100	123,000				123,000
Sewer System Relining (OCIF Top Up Grant)	04-4811-4100	1,636,495		-1,636,656		-161
Sewer Service Extensions to Municipal Buildings	04-4811-4100	60,000	-60,000			0
Scada System Upgrades	04-4811-4100	23,000				23,000
Wastewater Collection System		\$2,050,495	(\$60,000)	(\$1,636,656)	(\$16,640)	\$337,199
Total Wastewater Capital		\$2,063,295	(\$60,000)	(\$1,636,656)	(\$16,640)	\$349,999
Total Water and Wastewater Capital		\$3,084,502	(\$150,000)	(\$1,711,656)	(\$33,200)	\$1,189,646

General Ledger

Revenue and Expense Working Current Budget Report

Fiscal Year 2017 To Period 1 by Department

Account	Description	2016 Total Budget	2016 Actual	Proposed Budget	Final Budget
Fund: 03 Water /Wastewater Operating					
4800 Water Wastewater Administration					
Revenue					
03-4800-9140	Miscellaneous Revenue - Syscc	-6,000.00	-6,825.00	-4,000.00	-4,000.00
03-4800-9143	Rent Revenue	-9,200.00	-10,021.05	-9,200.00	-9,200.00
03-4800-9154	Water & Wastewater Allocation	-200.00	0.00		
03-4800-9184	Meter Installation Revenue	-4,500.00	-2,338.00	-11,500.00	-11,500.00
03-4800-9199	User Fees and Service Charges	0.00	-4,170.00	-7,250.00	-7,250.00
03-4800-9305	Local Improvements - Water/Se	-24,962.59	-24,962.59	-24,963.00	-24,963.00
Total Revenue		-44,862.59	-48,316.64	-56,913.00	-56,913.00
Expense					
03-4800-1050	Gross Wages - Full Time	68,500.00	67,886.12	68,150.00	68,150.00
03-4800-1055	Gross Wages – Part Time	0.00	3,595.45		
03-4800-1090	Gross Wages - Vacation	140.00	0.00		
03-4800-1105	Benefits – OMERS	7,200.00	7,495.26	9,460.00	9,460.00
03-4800-1110	Benefits – EI Premium	100.00	94.21		
03-4800-1115	Benefits – EI Reduced Premium	950.00	969.19	830.00	830.00
03-4800-1120	Benefits – CPP	2,200.00	2,261.92	2,110.00	2,110.00
03-4800-1130	Benefits – EHT	1,400.00	1,403.94	1,330.00	1,330.00
03-4800-1140	Benefits – WCB	2,000.00	1,983.96	1,980.00	1,980.00
03-4800-1155	Manulife Group Benefits	5,400.00	5,540.41	6,140.00	6,140.00
03-4800-1180	Benefits - Other	140.00	41.40	40.00	40.00
03-4800-3055	Meal Allocwance	0.00	0.00		
03-4800-3065	Mileage Reimbursement / Trave	0.00	0.00		
03-4800-3070	Staff Training & Development	426.00	425.97	1,000.00	1,000.00
03-4800-3075	Seminars And Conferences	0.00	0.00		
03-4800-3080	Uniforms / Clothing	225.00	179.12	200.00	200.00
03-4800-3100	Legal Expense	0.00	7,529.11	7,550.00	7,550.00
03-4800-3140	Memberships	0.00	0.00		
03-4800-3205	Software support (sensus)	2,500.00	2,507.05	2,600.00	2,600.00
03-4800-3223	Water Meters	3,500.00	3,145.40	12,500.00	12,500.00
03-4800-3240	Radio Licenses	820.00	816.00	900.00	900.00
03-4800-3420	Office Supplies	1,020.00	1,013.40	500.00	500.00
03-4800-3500	Allocated Land Telephone	0.00	238.57		
03-4800-3510	Allocated Phone Service	700.00	407.02	770.00	770.00
03-4800-3730	Advertising	375.00	337.44	500.00	500.00
03-4800-3745	Postage/Courier	2,780.00	2,862.81	3,000.00	3,000.00
03-4800-3775	Application Fees	0.00	0.00		
03-4800-3910	Purchase of Equipment	185.00	183.16		
03-4800-4100	Contracted Services	7,415.00	7,408.13	2,000.00	2,000.00
03-4800-4104	Contracted Services - Plans & S	0.00	0.00		
03-4800-4199	Allocated Vehicle Costs	2,180.00	1,384.93	2,054.00	2,054.00
03-4800-5000	Property taxes	3,184.00	3,183.48	5,400.00	5,400.00
03-4800-5210	Write off Uncollective Accounts	0.00	0.00		
Total Expense		113,340.00	122,893.45	129,014.00	129,014.00
Total 4800 Water Wastewater Administration		68,477.41	74,576.81	72,101.00	72,101.00

4801 Water & Wastewater Debentures

General Ledger

Revenue and Expense Working Current Budget Report

Fiscal Year 2017 To Period 1 by Department

Account	Description	2016 Total Budget	2016 Actual	Proposed Budget	Final Budget
Revenue					
03-4801-8950	Development Charges Revenue	0.00	0.00	-261,261.00	-261,261.00
Total Revenue		0.00	0.00	-261,261.00	-261,261.00
Expense					
03-4801-6590	BCF Loan (P&I) - Development	0.00	0.00		
03-4801-6591	BCF Loan (P&I) - OILC Debent	110,000.00	105,117.52	144,000.00	144,000.00
Total Expense		110,000.00	105,117.52	144,000.00	144,000.00
Total 4801 Water & Wastewater Debentures		110,000.00	105,117.52	-117,261.00	-117,261.00
4809 Pumping Station					
Expense					
03-4809-3225	Mechanical Repairs & Maintena	0.00	0.00		
03-4809-3790	Hydro	4,700.00	5,097.34	5,300.00	5,300.00
03-4809-4100	Contracted Services	790.00	1,412.97	3,900.00	3,900.00
Total Expense		5,490.00	6,510.31	9,200.00	9,200.00
Total 4809 Pumping Station		5,490.00	6,510.31	9,200.00	9,200.00
4810 Millbrook Wastewater Plant					
Expense					
03-4810-3222	Biosolid management - Over Tr	0.00	0.00		
03-4810-3225	Repairs and Maintenance	0.00	0.00		
03-4810-3229	Operator Contract	258,000.00	254,905.81	275,000.00	275,000.00
03-4810-3310	Furniture	3,000.00	0.00		
03-4810-3340	Special Equipment	0.00	0.00		
03-4810-3790	Hydro	74,200.00	104,848.97	110,000.00	110,000.00
03-4810-3795	Gas - Heating	800.00	6,224.29	8,000.00	8,000.00
03-4810-4100	Contracted Services	20,365.00	25,816.86	29,700.00	29,700.00
Total Expense		356,365.00	391,795.93	422,700.00	422,700.00
Total 4810 Millbrook Wastewater Plant		356,365.00	391,795.93	422,700.00	422,700.00
4811 Wastewater Collection System					
Expense					
03-4811-3221	Cleaning Wetwell	3,315.00	1,755.36	3,500.00	3,500.00
03-4811-3791	Locates	0.00	0.00	11,250.00	11,250.00
03-4811-4100	Contracted Services	35,400.00	25,764.87	32,450.00	32,450.00
Total Expense		38,715.00	27,520.23	47,200.00	47,200.00
Total 4811 Wastewater Collection System		38,715.00	27,520.23	47,200.00	47,200.00
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 2017 To Period 1 by Department

Account	Description	2016 Total Budget	2016 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	92,374.59	133,185.55	434,282.00	434,282.00
Total Revenue		92,374.59	133,185.55	434,282.00	434,282.00
Total 4815 Contribution to/from Wastewater Reserve		92,374.59	133,185.55	434,282.00	434,282.00
4818 Wastewater Revenue					
Revenue					
03-4818-9190	Sewer (bimonthly billing) Volum	-197,078.00	-173,115.57	-248,753.00	-248,753.00
03-4818-9191	Sewer Rates Fixed Charge	-355,251.00	-340,881.62	-430,975.00	-430,975.00
03-4818-9192	Sewer Connection/Other Sewer	0.00	0.00		
Total Revenue		-552,329.00	-513,997.19	-679,728.00	-679,728.00
Total 4818 Wastewater Revenue		-552,329.00	-513,997.19	-679,728.00	-679,728.00
4819 Water Revenue					
Revenue					
03-4819-9194	Water (bimonthly) Volume Cha	-127,800.00	-170,743.66	-162,270.00	-162,270.00
03-4819-9195	Water Fixed Charge	-182,923.00	-175,971.10	-231,124.00	-231,124.00
03-4819-9196	Water Connection /Other Charg	0.00	0.00		
Total Revenue		-310,723.00	-346,714.76	-393,394.00	-393,394.00
Total 4819 Water Revenue		-310,723.00	-346,714.76	-393,394.00	-393,394.00
4820 Water & Wastewater Other Income					
Revenue					
03-4820-9192	Water & Sewer Ownership Cha	-2,800.00	-3,120.00	-3,400.00	-3,400.00
03-4820-9199	Locates & User Fees	0.00	0.00		
03-4820-9992	Write off - Contra Revenue Acc	0.00	0.00		
03-4820-9996	Penalty and Interest Income - \	-13,000.00	-16,684.78	-14,000.00	-14,000.00
Total Revenue		-15,800.00	-19,804.78	-17,400.00	-17,400.00
Total 4820 Water & Wastewater Other Income		-15,800.00	-19,804.78	-17,400.00	-17,400.00
4830 Millbrook Water - Distribution System					
Expense					
03-4830-3226	Leak Detection	0.00	3.29	5,000.00	5,000.00
03-4830-3227	Hydrant Maintenance	11,000.00	10,628.82	10,000.00	10,000.00
03-4830-3435	Materials and Supplies	500.00	161.40	3,000.00	3,000.00
03-4830-3791	Locates	0.00	0.00	11,250.00	11,250.00

General Ledger

Revenue and Expense Working Current Budget Report

Fiscal Year 2017 To Period 1 by Department

Account	Description	2016 Total Budget	2016 Actual	Proposed Budget	Final Budget
03-4830-4100	Contracted Services	50,000.00	26,655.54	40,000.00	40,000.00
03-4830-4120	Lead Testing	0.00	0.00		
Total Expense		61,500.00	37,449.05	69,250.00	69,250.00
Total 4830 Millbrook Water - Distribution System		61,500.00	37,449.05	69,250.00	69,250.00
4831 Millbrook Water - Treatment & Supply					
Revenue					
03-4831-9110	Retrofit Grant Revenue	0.00	-6,880.00		
Total Revenue		0.00	-6,880.00		
Expense					
03-4831-3120	Audit Fees	1,500.00	0.00	750.00	750.00
03-4831-3228	Chemical Pump Maintenance	0.00	0.00	1,000.00	1,000.00
03-4831-3229	Operator Contact	113,000.00	107,731.34	119,000.00	119,000.00
03-4831-3340	Special Equipment	4,500.00	0.00	3,000.00	3,000.00
03-4831-3790	Hydro	21,500.00	18,456.45	17,000.00	17,000.00
03-4831-4100	Contracted Services	7,330.00	3,484.85	17,000.00	17,000.00
Total Expense		147,830.00	129,672.64	157,750.00	157,750.00
Total 4831 Millbrook Water - Treatment & Supply		147,830.00	122,792.64	157,750.00	157,750.00
4833 Millbrook Water - Standpipe Tower					
Expense					
03-4833-3225	Mechanical Repairs & Maintena	0.00	0.00		
03-4833-3790	Hydro	14,700.00	5,704.74	5,200.00	5,200.00
03-4833-4100	Contracted Services	1,000.00	330.00	1,000.00	1,000.00
Total Expense		15,700.00	6,034.74	6,200.00	6,200.00
Total 4833 Millbrook Water - Standpipe Tower		15,700.00	6,034.74	6,200.00	6,200.00
4834 Sysco Oper. Wastewater Agreement					
Revenue					
03-4834-9140	Miscellaneous Revenue	-48,000.00	-58,102.50	-47,000.00	-47,000.00
Total Revenue		-48,000.00	-58,102.50	-47,000.00	-47,000.00
Expense					
03-4834-4100	Contracted Services	40,000.00	46,225.00	40,000.00	40,000.00
03-4834-4700	Sewer Operator Service Charge	8,000.00	11,977.50	7,000.00	7,000.00
Total Expense		48,000.00	58,202.50	47,000.00	47,000.00
Total 4834 Sysco Oper. Wastewater Agreement		0.00	100.00		
4835 Booster Pumping Station					
Revenue					

General Ledger

Revenue and Expense Working Current Budget Report

Fiscal Year 2017 To Period 1 by Department

Account	Description	2016 Total Budget	2016 Actual	Proposed Budget	Final Budget
03-4835-9140	Miscellaneous Revenue	-38,000.00	0.00		
Total Revenue		-38,000.00	0.00		
Expense					
03-4835-3790	Hydro	0.00	4,964.82	4,800.00	4,800.00
03-4835-4100	Contracted Services	30,000.00	0.00	3,000.00	3,000.00
03-4835-4700	Sewer Operator Service Charge	8,000.00	0.00		
Total Expense		38,000.00	4,964.82	7,800.00	7,800.00
Total 4835 Booster Pumping Station		0.00	4,964.82	7,800.00	7,800.00
4836 Kawartha Downs Wastewater Agreement					
Revenue					
03-4836-9140	Miscellaneous Revenue	0.00	-25,206.51	-33,000.00	-33,000.00
Total Revenue		0.00	-25,206.51	-33,000.00	-33,000.00
Expense					
03-4836-4100	Contracted Services	0.00	10,821.20	30,000.00	30,000.00
03-4836-4700	Sewer Operator Service Charge	0.00	5,576.51	3,000.00	3,000.00
Total Expense		0.00	16,397.71	33,000.00	33,000.00
Total 4836 Kawartha Downs Wastewater Agreement		0.00	-8,808.80		
8001 Bulk Water Sale					
Revenue					
03-8001-9189	Other Revenue - Miscellaneous	-76,000.00	-88,674.00	-86,000.00	-86,000.00
Total Revenue		-76,000.00	-88,674.00	-86,000.00	-86,000.00
Expense					
03-8001-3435	Material and Supplies	400.00	0.00	2,000.00	2,000.00
03-8001-3790	Hydro	2,000.00	5,025.14	4,800.00	4,800.00
03-8001-4100	Contracted Services	6,000.00	6,231.36	3,000.00	3,000.00
03-8001-5600	Interdepartmental Charge - Wat	50,000.00	56,695.43	57,500.00	57,500.00
Total Expense		58,400.00	67,951.93	67,300.00	67,300.00
Total 8001 Bulk Water Sale		-17,600.00	-20,722.07	-18,700.00	-18,700.00

General Ledger

Revenue and Expense Working Current Budget Report

Fiscal Year 2017 To Period 1 by Department

Account	Description	2016 Total Budget	2016 Actual	Proposed Budget	Final Budget
03-4800	Water Wastewater Administration	68,477.41	74,576.81	72,101.00	72,101.00
03-4801	Water & Wastewater Debentures	110,000.00	105,117.52	-117,261.00	-117,261.00
03-4809	Pumping Station	5,490.00	6,510.31	9,200.00	9,200.00
03-4810	Millbrook Wastewater Plant	356,365.00	391,795.93	422,700.00	422,700.00
03-4811	Wastewater Collection System	38,715.00	27,520.23	47,200.00	47,200.00
03-4813	Contribution to/from Water Reserve	0.00	0.00		
03-4815	Contribution to/from Wastewater Reserve	92,374.59	133,185.55	434,282.00	434,282.00
03-4818	Wastewater Revenue	-552,329.00	-513,997.19	-679,728.00	-679,728.00
03-4819	Water Revenue	-310,723.00	-346,714.76	-393,394.00	-393,394.00
03-4820	Water & Wastewater Other Income	-15,800.00	-19,804.78	-17,400.00	-17,400.00
03-4830	Millbrook Water - Distribution System	61,500.00	37,449.05	69,250.00	69,250.00
03-4831	Millbrook Water - Treatment & Supply	147,830.00	122,792.64	157,750.00	157,750.00
03-4833	Millbrook Water - Standpipe Tower	15,700.00	6,034.74	6,200.00	6,200.00
03-4834	Sysco Oper. Wastewater Agreement	0.00	100.00		
03-4835	Booster Pumping Station	0.00	4,964.82	7,800.00	7,800.00
03-4836	Kawartha Downs Wastewater Agreement	0.00	-8,808.80		
03-8001	Bulk Water Sale	-17,600.00	-20,722.07	-18,700.00	-18,700.00
Total Revenues:		-993,340.00	-974,510.83	-1,140,414.00	-1,140,414.00
Total Expenses:		993,340.00	974,510.83	1,140,414.00	1,140,414.00
Report Net:		0.00	0.00		

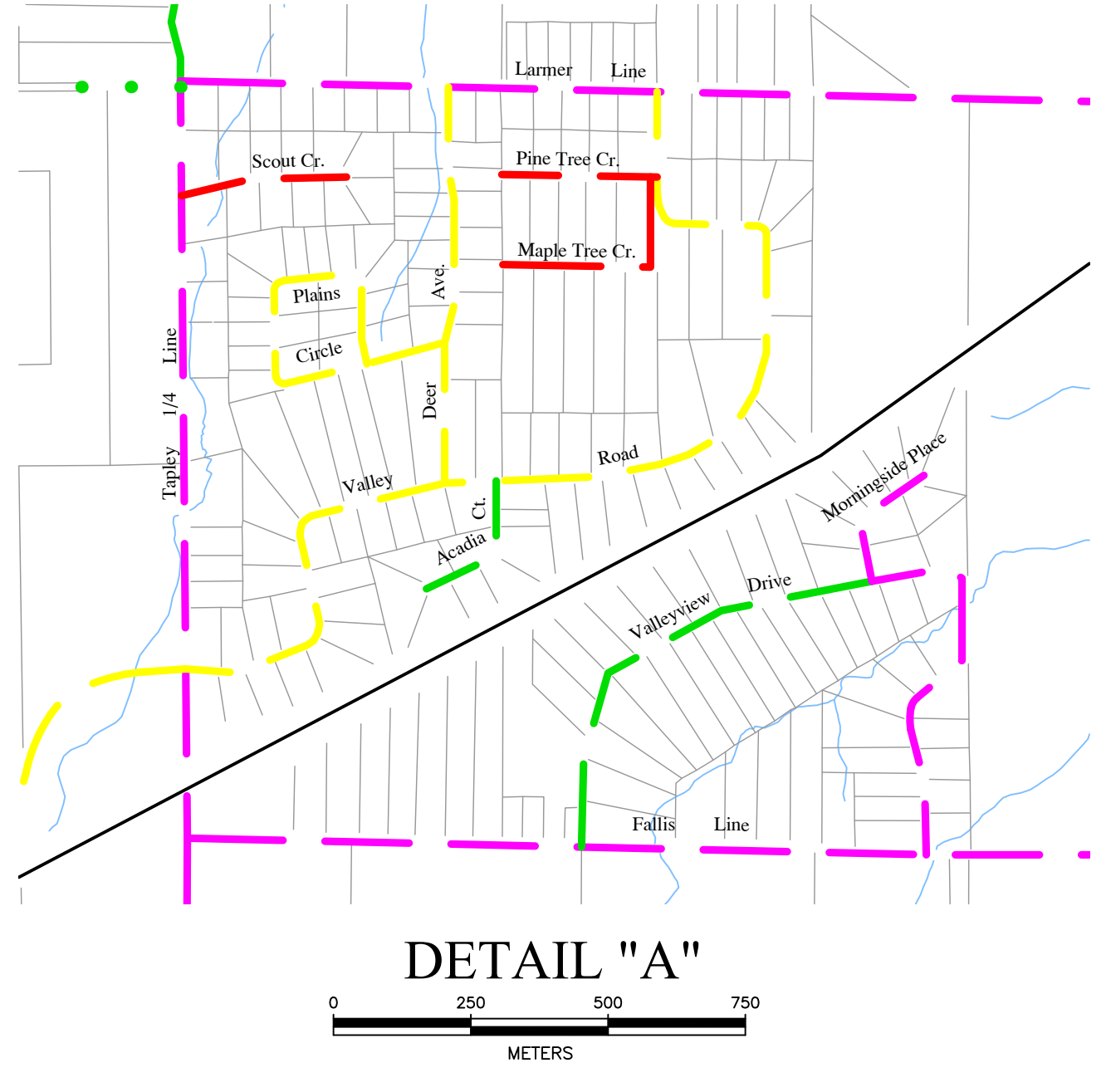
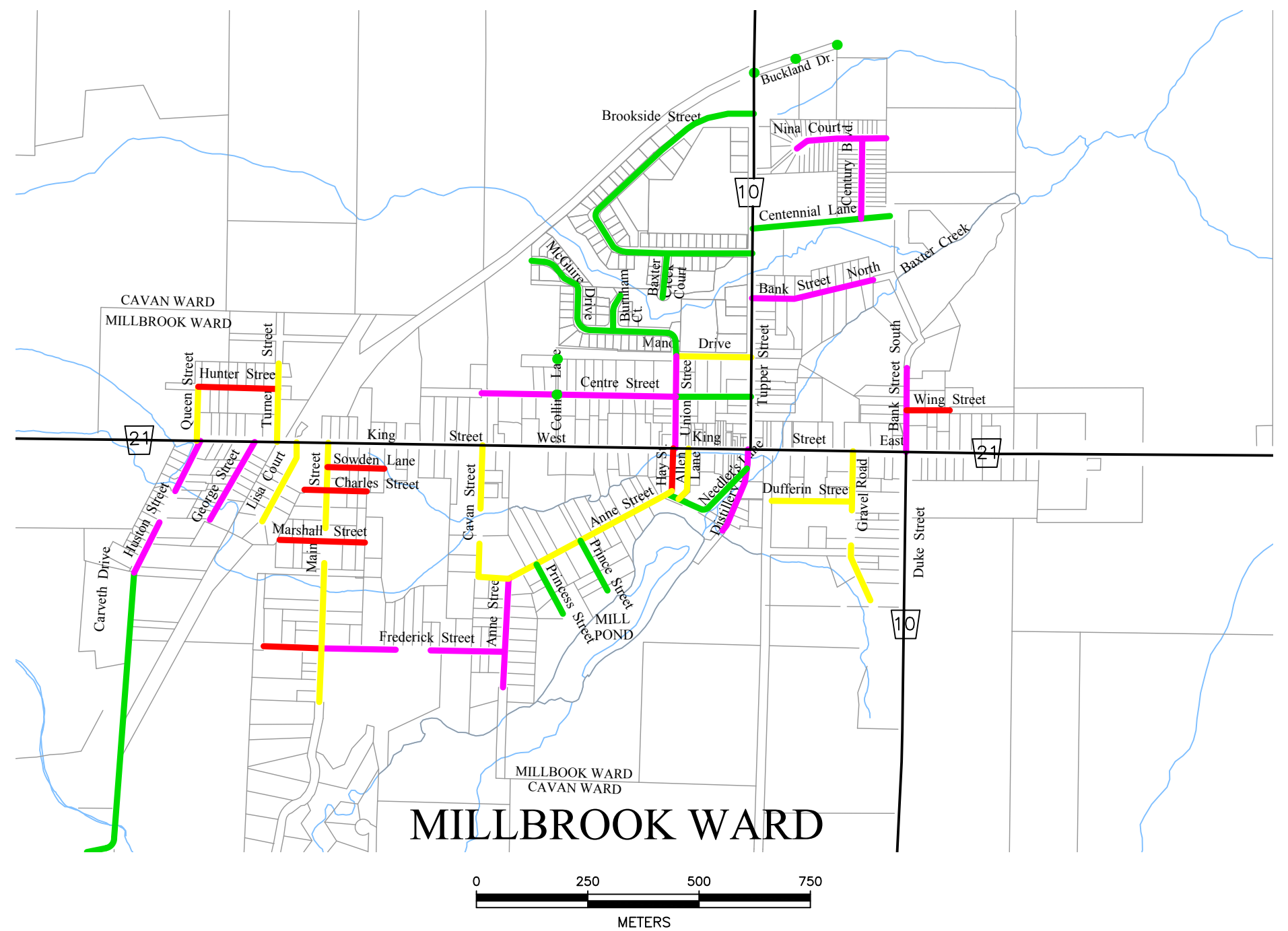
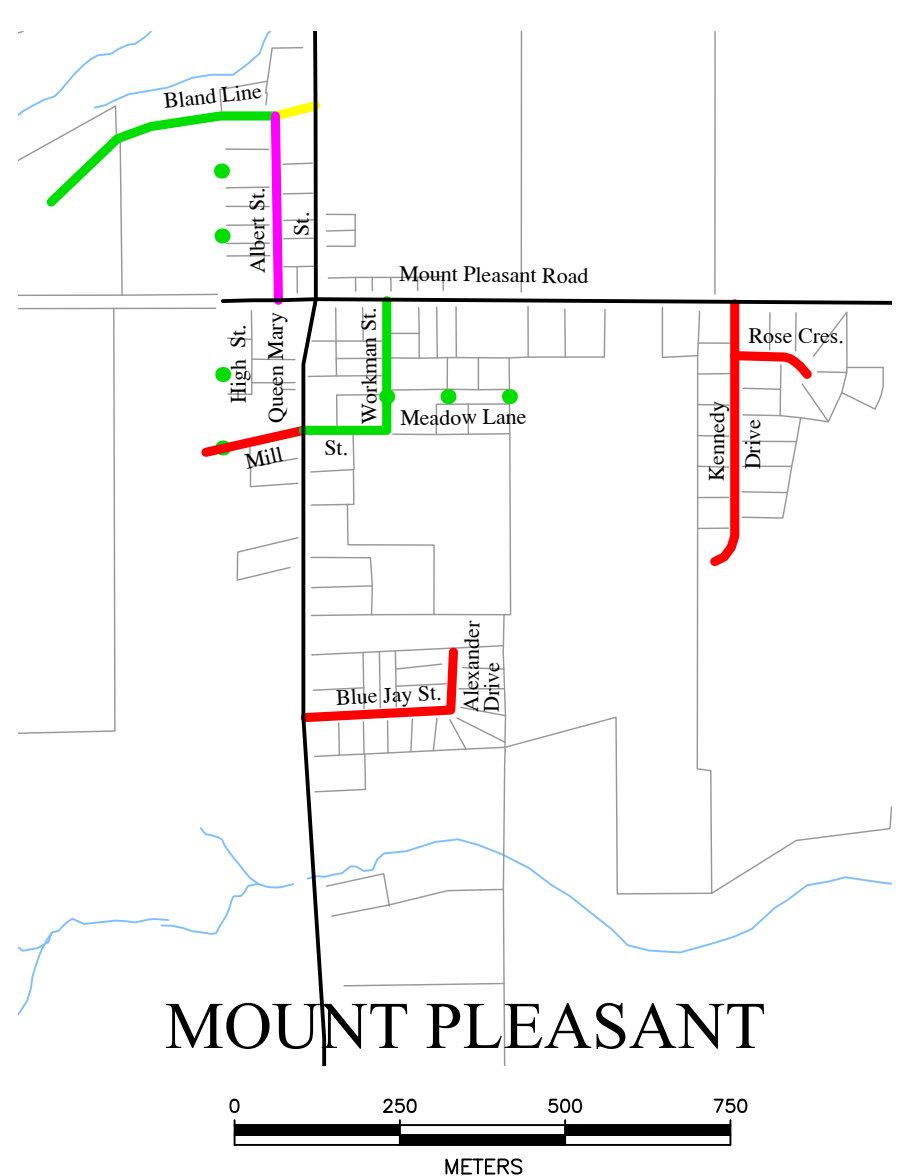
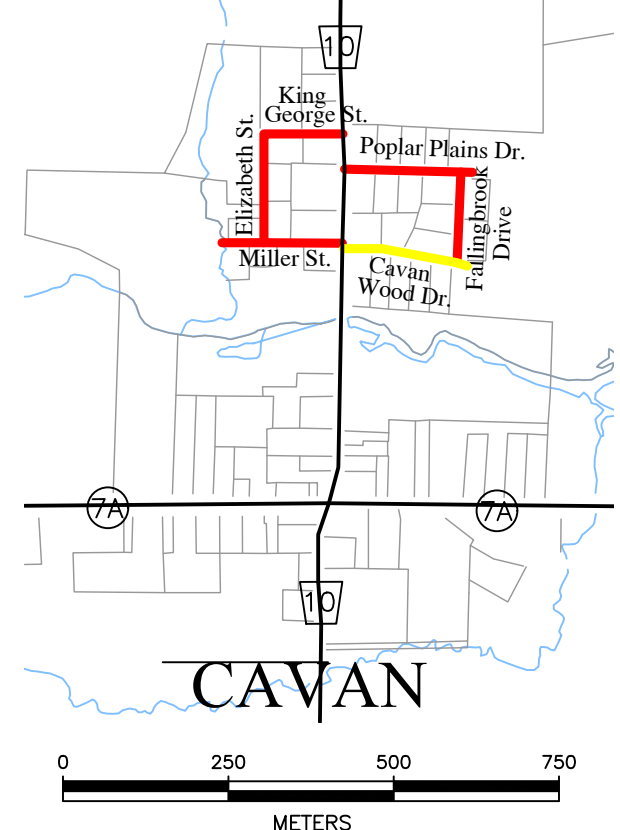
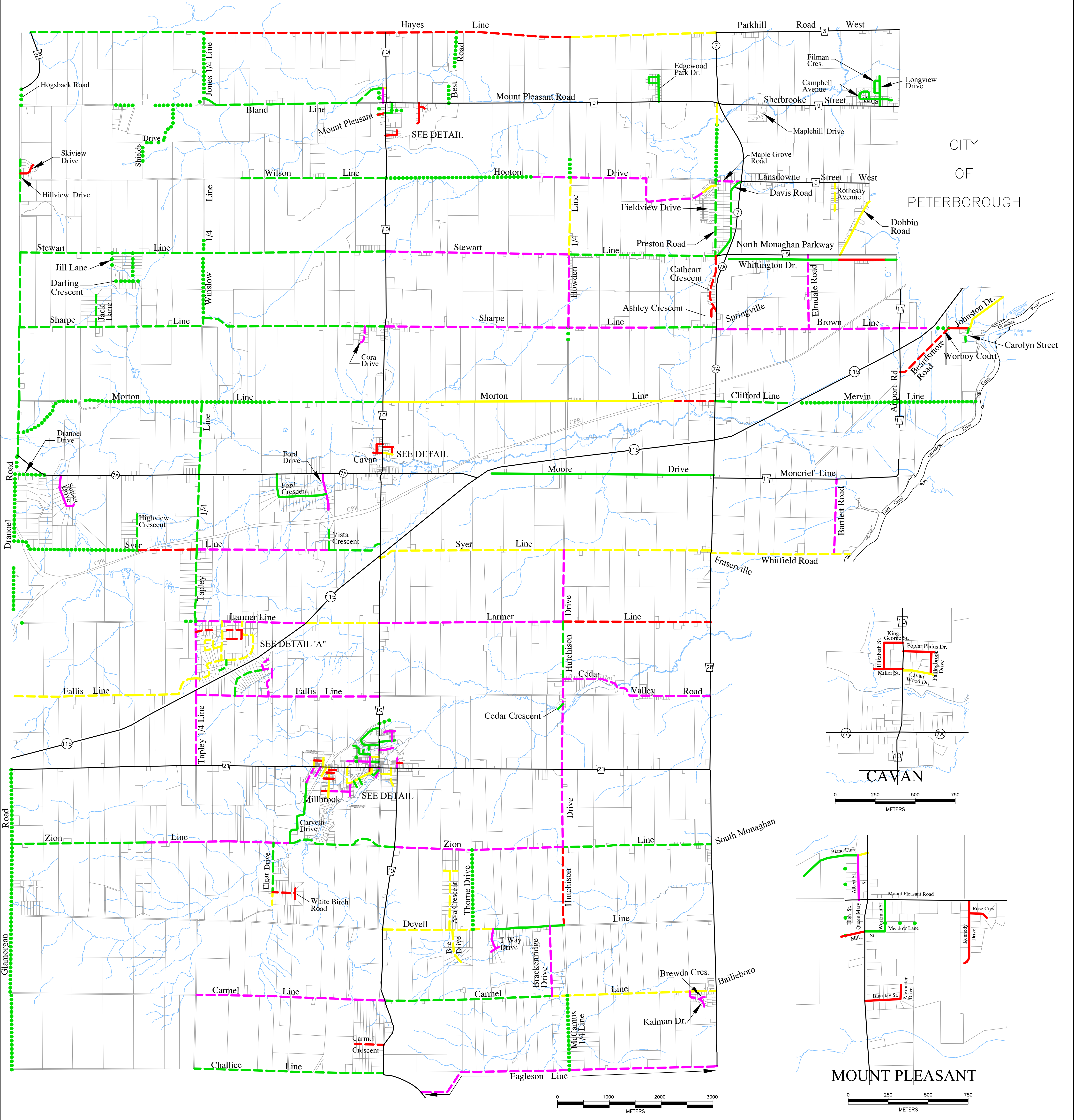
The Township of Cavan Monaghan
Summary of Use of Reserve and Reserve Funds
2017 Estimated Year End Balance
as per 2nd Draft Budget

		Estimated 31-Dec-16	2017 Budget		Jan. 19/17 Motion	Estimated 31-Dec-17	Community Center	Revised 31-Dec-17
			Additions	Withdrawals				
Reserves								
Committed Reserves								
0740 Building Services Reserve (Building Code Act, 1992)	Building	\$312,045		(\$30,398)		\$281,647		\$281,647
2680 Parkland Reserve Fund (N. Monaghan Parkland)	ECD	\$69,075				\$69,075		\$69,075
2680 Parkland	ECD	\$76,322				\$76,322		\$76,322
2908 Federal Gas Tax (MMAH and AMO)	General	\$311,639	\$261,498	(\$494,635)		\$78,502		\$78,502
2670 Water Reserve (SWSSA, 2002)	Water	\$446,424	\$46,764	(\$40,823)		\$452,365		\$452,365
2670 Wastewater Reserve (SWSSA, 2002)	WW	\$1,209,004	\$126,646	(\$110,557)		\$1,225,094		\$1,225,094
2601 Phase-In Levy Allocation	General	\$2,791,183				\$2,791,183	\$ 2,180,000	\$611,183
2500 Capital Roll Over (Prior Year)	General	\$376,550	\$433,728	(\$376,550)		\$433,728		\$433,728
2607 Solar Disposal Reserve	General	\$9,000	\$2,500			\$11,500		\$11,500
2602 Springville & Ebenezer Cemetery Reserve	General	\$26,030		(\$250)		\$25,780		\$25,780
Total Committed Reserves		\$5,627,273	\$871,136	-\$1,053,213	\$0	\$5,445,196	-\$2,180,000	\$3,265,196
Designated Reserves								
2600 General Working Fund	General	\$321,491			\$46,910	\$368,401		\$368,401
2604 Community Wind Concerns	General	\$300			(\$300)	closed		closed
2603 Wind Turbine Education Reserve	General	\$3,676			(\$3,676)	closed		closed
2690 Land Acquisition	General	\$5,144			(\$5,144)	closed		closed
2681 Parks and Recreation	ECD	\$26,170			(\$26,170)	closed		closed
2691 Bruce Johnston Library Reserve	Library	\$891			(\$891)	closed		closed
2605 Library Reserve Expansion	Library	\$5,728			(\$5,728)	closed		closed
2633 Millbrook Downtown Master Plan Reserve	Planning	\$5,000			(\$5,000)	closed		closed
2697 Asset Replacement Reserve	General	\$10,751,068	\$1,476,104	(\$547,896)		\$11,679,276	\$ 6,922,814	\$4,756,462
Less: Infrastructure Loan (Solar Units)	General	(\$363,879)	\$36,544			(\$327,335)		(\$327,335)
Less: Infrastructure Loan (LED Street Lights)	General	(\$63,144)	\$19,217			(\$43,927)		(\$43,927)
Less: Loan DC's (Community Center)	General	\$0				\$0	\$ 1,657,186	(\$1,657,186)
2615 Municipal Council Grant Reserve	General	\$71,861	\$10,000	(\$5,000)		\$76,861		\$76,861
2698 Community Center / Fire Hall (Infrastructure) Reserve	General	\$2,000,000	\$2,000,000			\$4,000,000	\$ 3,240,000	\$760,000
2695 Contingency Reserve	General	\$651,169				\$651,169		\$651,169
2610 Election Reserve	General	\$43,237		(\$5,000)		\$38,237		\$38,237
2640 Infrastructure & Technology (IT) Reserve	General	\$76,953		(\$28,600)		\$48,353		\$48,353
2696 Lottery Funds (OLG) Reserve	General	\$911,169	\$3,000,000	(\$3,351,975)		\$559,194		\$559,194
2608 Railway Reserve	General	\$19,737		(\$19,737)		\$0		\$0
2675 Legal Reserve	General	\$78,889		(\$42,000)		\$36,889		\$36,889
2676 Municipal Office Renovation Reserve	General	\$200,000		(\$25,000)		\$175,000		\$175,000
2655 Emergency Equipment	Fire	\$491,312	\$55,000	(\$37,500)	\$27,635	\$536,446		\$536,446
2651 Fire Dept Capital	Fire	\$27,635			(\$27,635)	closed		closed
2650 Fire Dept HWY Funds	Fire	\$62,930				\$62,930		\$62,930
2652 Fire Ground Hours	Fire	\$11,906				\$11,906		\$11,906
2653 Fire Training Reserve (Special Rescue)	Fire	\$9,443		(\$5,500)		\$3,943		\$3,943
2654 Superior Tank Shuttle Res - Fire	Fire	\$22,182		(\$3,500)		\$18,682		\$18,682
2630 Official Plan	Planning	\$18,889				\$18,889		\$18,889
2631 Zoning By-law Update	Planning	\$0				\$0		\$0
2620 Millbrook Landfill	Roads	\$71,159		(\$6,000)		\$65,159		\$65,159
2660 Pits & Quarries	Roads	\$34,783				\$34,783		\$34,783
2665 Winter Control	Roads	\$85,861		(\$15,800)		\$70,061		\$70,061
2672 Source Water Protection	W&WW	\$0	\$13,505	(\$13,505)		\$0		\$0
Total Designated Reserves		\$15,581,559	\$6,610,370	-\$4,107,013	\$0	\$18,084,917	-\$11,820,000	\$6,264,917
Development Charges								
Development Charges - Cavan Monaghan By-Law 2010-31								
2928 DCRF - Administration (Studies)	General	(\$25,834)				(\$25,834)		(\$25,834)
2924 DCRF - Police Services	General	\$1,478				\$1,478		\$1,478
2926 DCRF - Parks Reserve Fund (Outdoor Rec.)	ECD	\$21,489				\$21,489		\$21,489
2927 DCRF - Recreation (Indoor Recreation)	ECD	\$161,067				\$161,067		\$161,067
2923 DCRF - Fire Protection Services	Fire	(\$42,607)				(\$42,607)		(\$42,607)
2925 DCRF - Library	Library	\$8,354				\$8,354		\$8,354
2922 DCRF - Roads and Related	Roads	(\$70,093)				(\$70,093)		(\$70,093)
2921 DCRF - Stormwater Management	W&WW	\$3,102				\$3,102		\$3,102
2920 DCRF - Wastewater Services	W&WW	\$62,382	\$70,455			\$132,837		\$132,837
2919 DCRF - Water Services	W&WW	\$41,187	\$190,806			\$231,993		\$231,993
Total Developmet Charge Reserves		\$160,524	\$261,261	\$0	\$0	\$421,785	\$0	\$421,785
Estimated TOTAL Reserves & DC Reserves		\$21,369,357	\$7,742,767	-\$5,160,226	\$0	\$23,951,898	-\$14,000,000	\$9,951,898

TOWNSHIP OF CAVAN MONAGHAN



CITY OF PETERBOROUGH



LEGEND

STRUCTURAL ADEQUACY

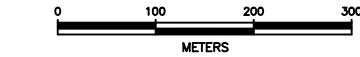
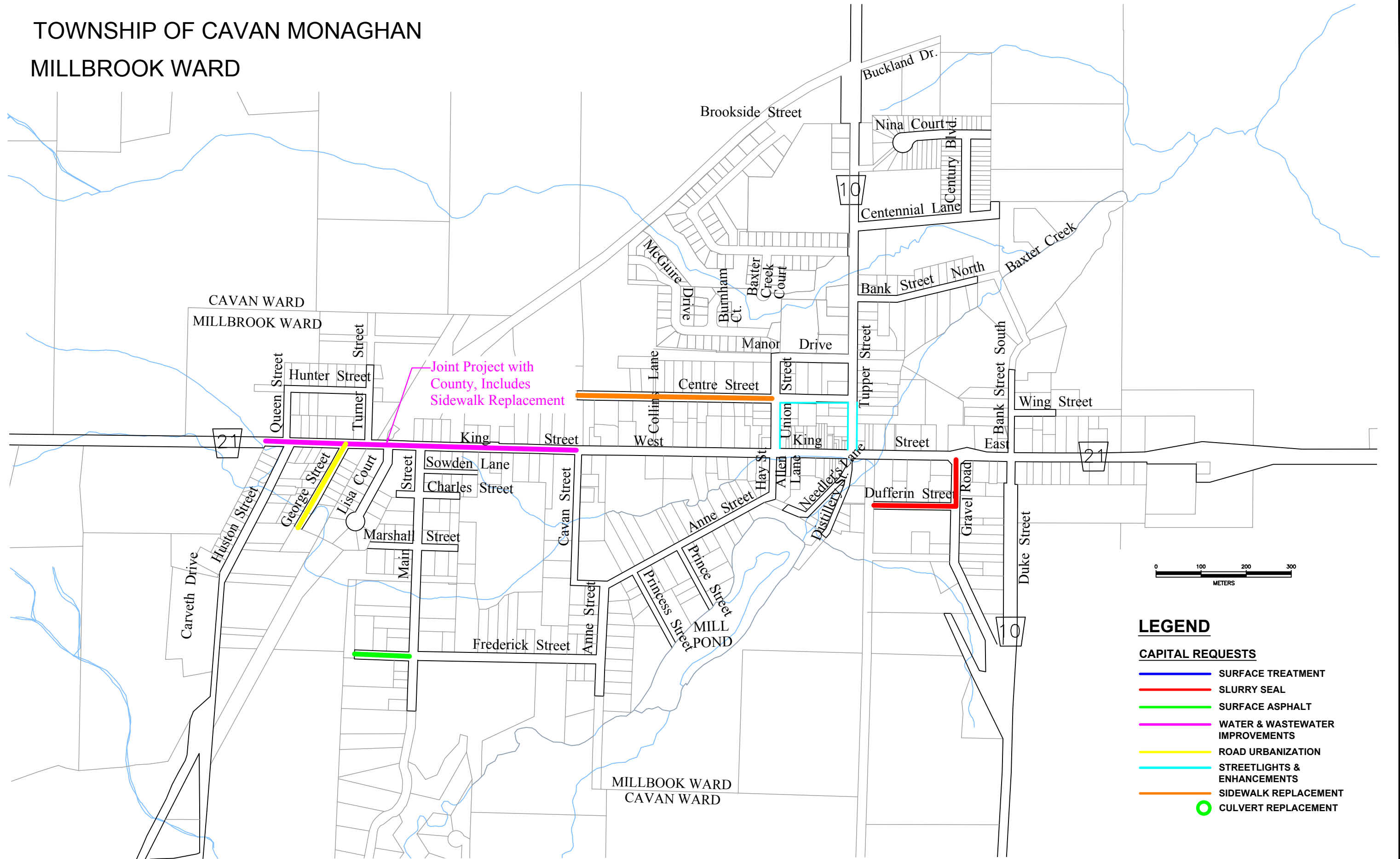
- ADEQUATE
- 6-10 YEAR NEEDS
- 1-5 YEAR NEEDS
- NOW NEEDS

SURFACE TYPE

- GRANULAR SURFACE
- SURFACE TREATMENT
- ASPHALT

TOWNSHIP OF CAVAN MONAGHAN

MILLBROOK WARD

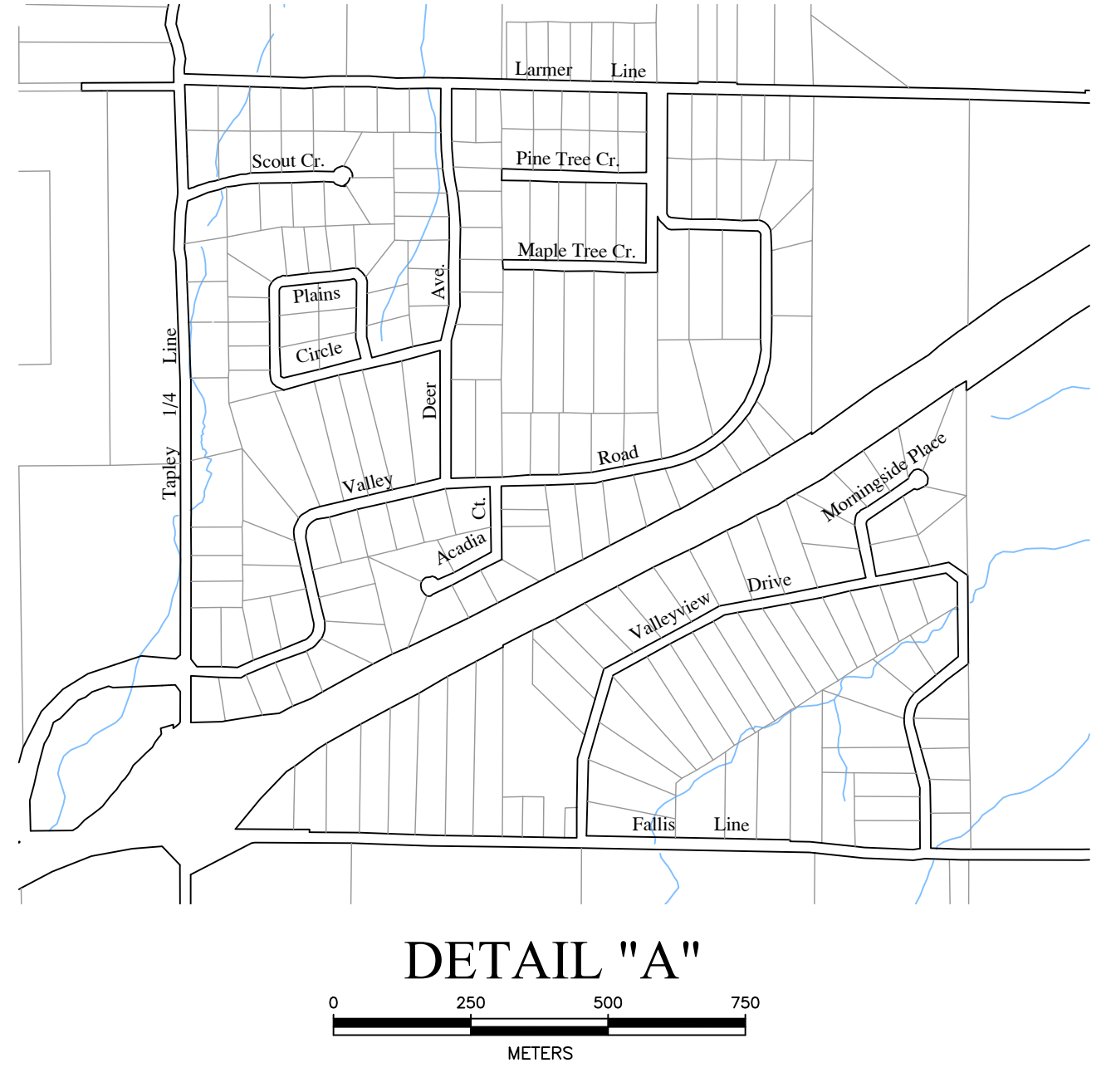
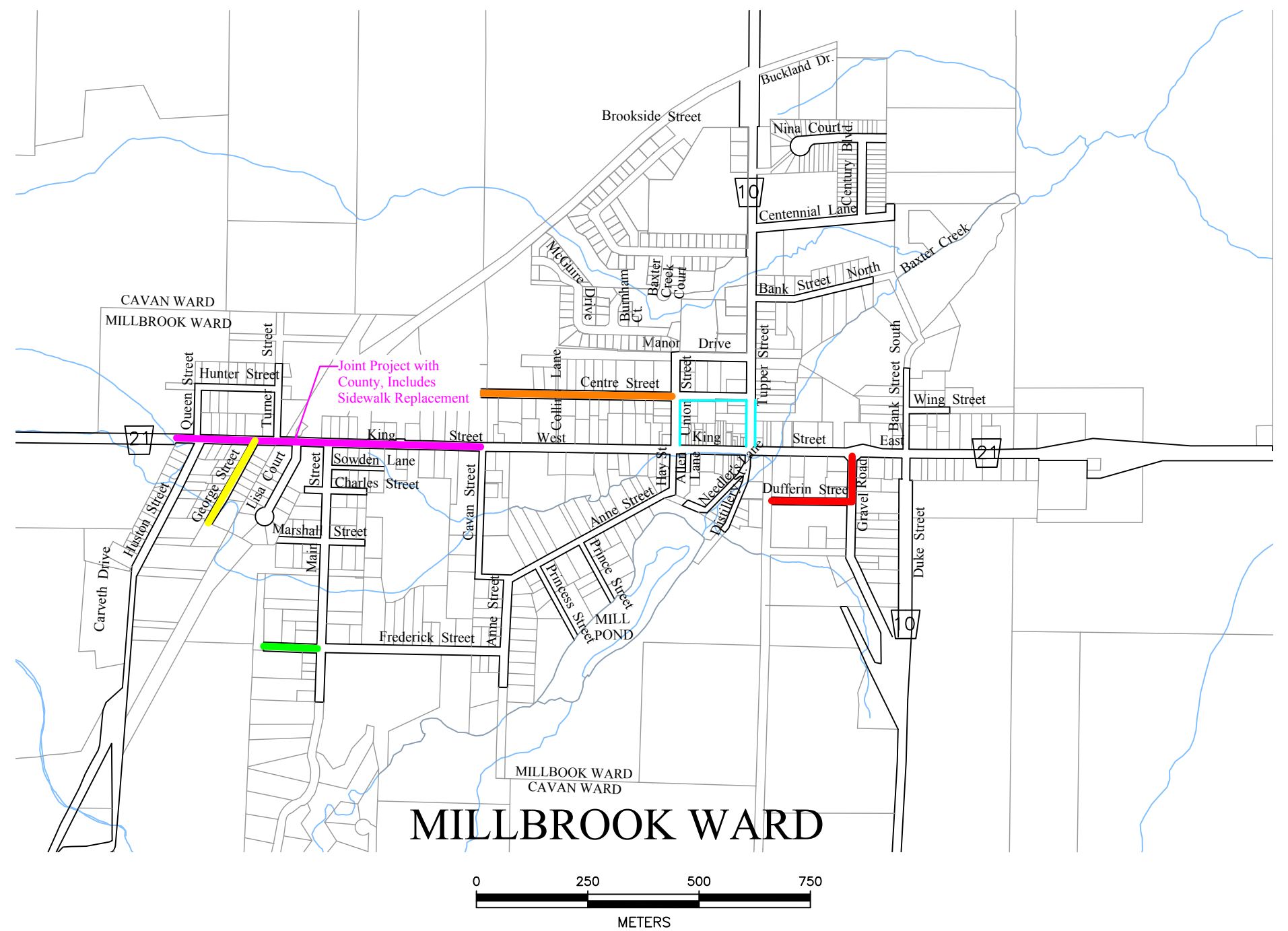
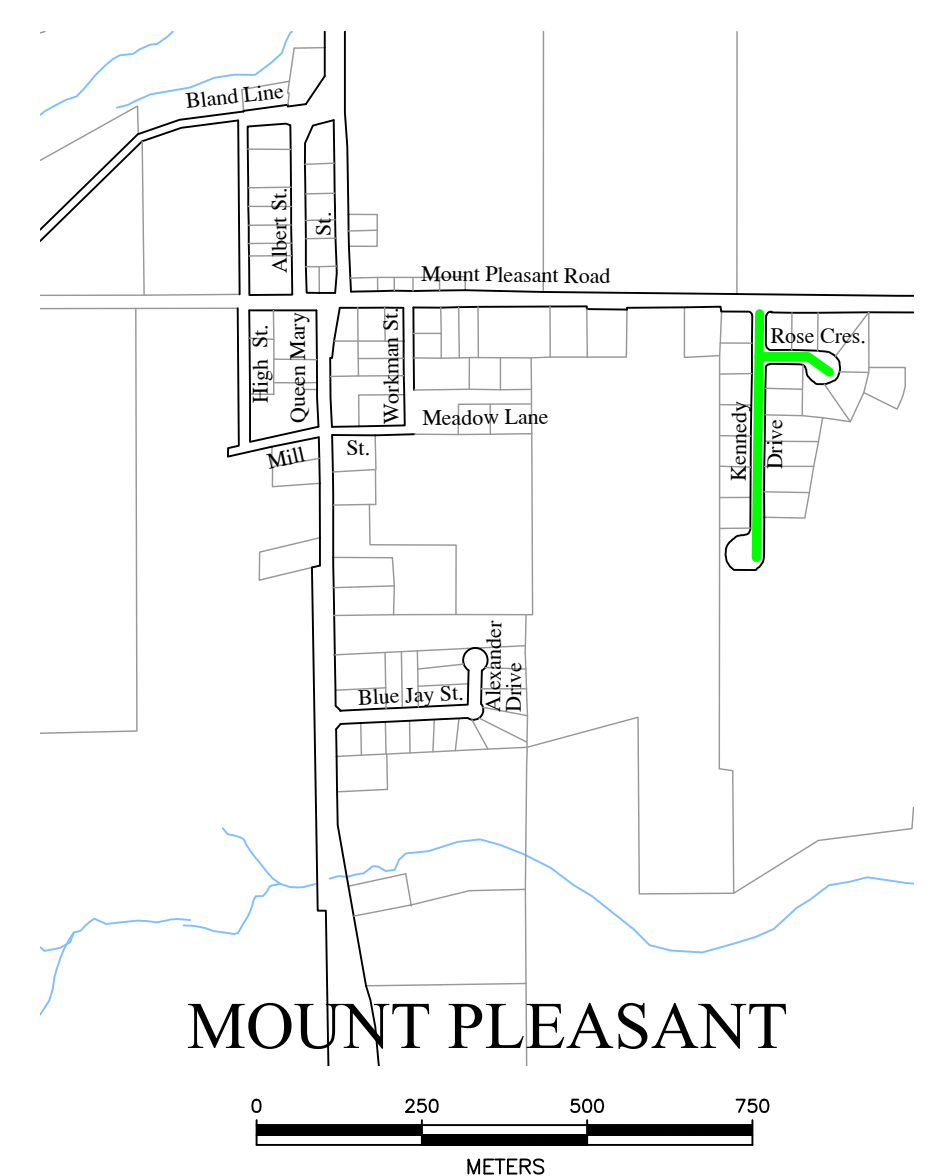
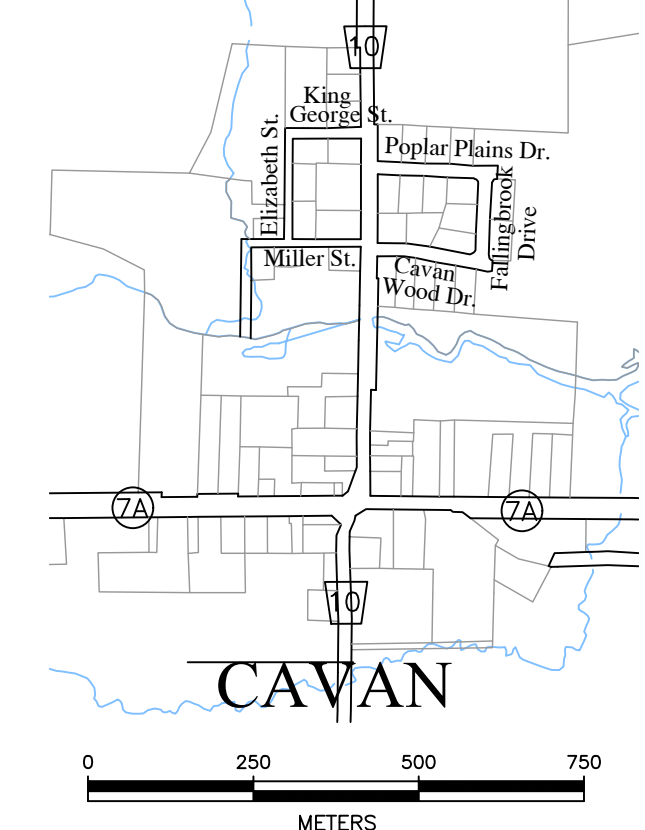
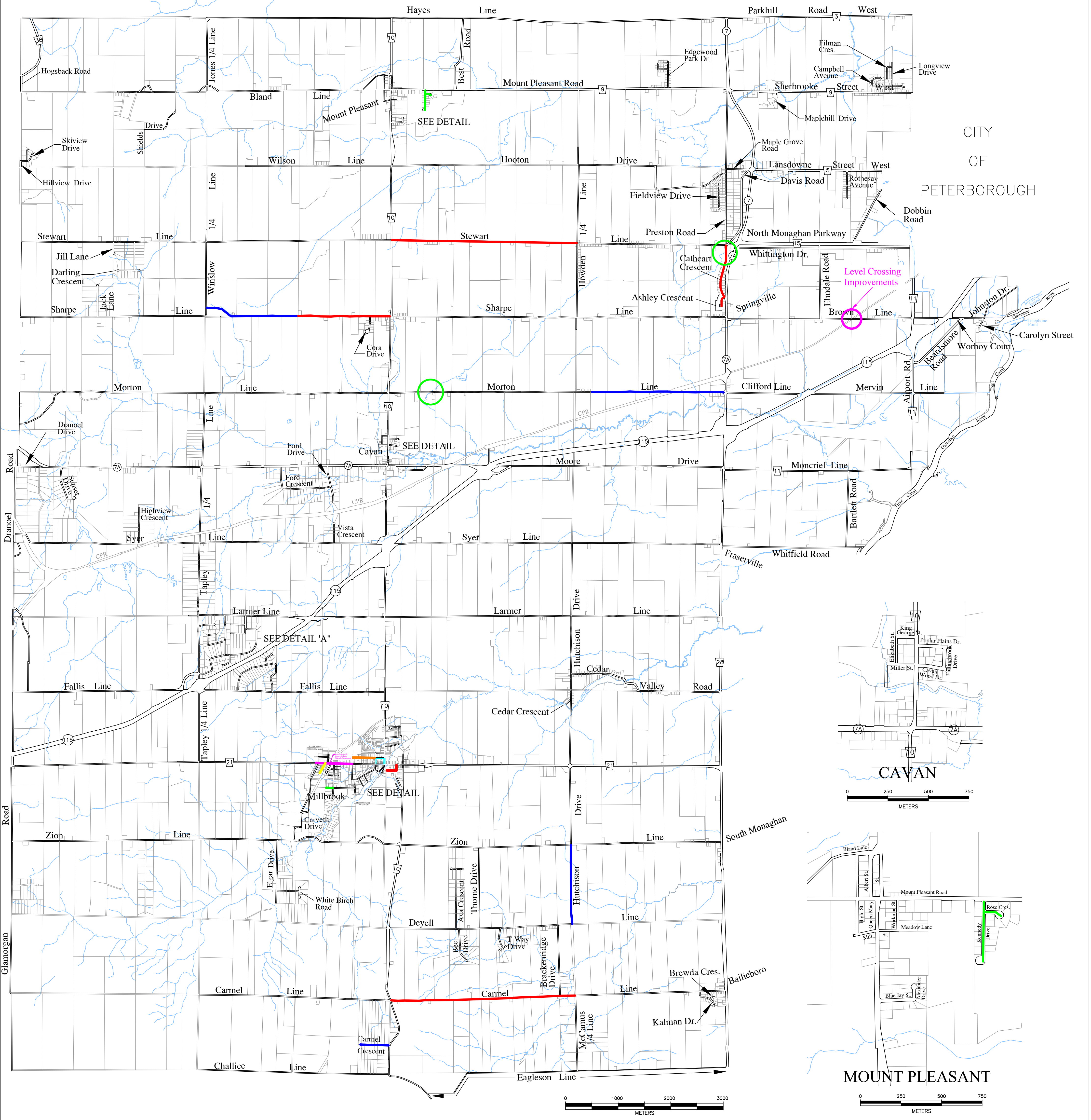


LEGEND

CAPITAL REQUESTS

- SURFACE TREATMENT
- SLURRY SEAL
- SURFACE ASPHALT
- WATER & WASTEWATER IMPROVEMENTS
- ROAD URBANIZATION
- STREETLIGHTS & ENHANCEMENTS
- SIDEWALK REPLACEMENT
- CULVERT REPLACEMENT

TOWNSHIP OF CAVAN MONAGHAN



LEGEND

- CAPITAL REQUESTS**
- SURFACE TREATMENT
 - SLURRY SEAL
 - SURFACE ASPHALT
 - WATER & WASTEWATER IMPROVEMENTS
 - ROAD URBANIZATION
 - STREETLIGHTS & ENHANCEMENTS
 - SIDEWALK REPLACEMENT
 - CULVERT REPLACEMENT