



Council Meeting

To:	Mayor and Council
Date:	February 19, 2019
From:	Kimberley Pope, Finance Department
Report Number:	Finance 2019-04
Subject:	Final 2019 Budget Presentation

Recommendations:

1. That Council receives the Final 2019 Budget Presentation for adoption; and
2. That Council approves the 2019 Operating Budget of \$7,144,906; and
3. That Council approves the 2019 Capital Budget of \$5,891,092; and
4. That Council approves the 2019 Environmental Budget of \$290,145; and
5. That Council approves the 2019 Water & Wastewater Operating Budget of \$1,061,757 and a Capital Budget of \$562,000; and
6. That Council approves a 2.5% Municipal Residential Tax Rate increase.

Overview:

This budget report is to provide the Final 2019 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 2019 budget presentation includes a proposed 2.5% municipal tax levy increase which equals a \$16.20 increase per \$100,000 of residential assessment, based on the 2019 MPAC Assessment Roll Total.

A residential property with a \$350,000 Current Value Assessment may be taxed an additional \$56.70 on their annual tax bill, which is the equivalent of \$0.15/day.

Tax Levy Comparison

The table below is a Tax Rate and Assessment history of the MPAC Municipal Assessment (weighted) for the Township and the corresponding final tax rates per year. The draft estimates that for every 1% municipal tax increase in 2019 will equal municipal tax revenue of approximately \$81,600.

Tax Rate and Assessment Comparison

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019 Draft</u>
Amount to be raised by Taxes	\$5,888,773	\$6,297,456	\$6,891,730	\$7,550,201	\$8,369,845
Weighted Assessment	\$1,016,024,955	\$1,051,722,919	\$1,112,017,264	\$1,176,851,571	\$1,272,470,506
Increase in CVA year over year	3.3%	3.5%	5.7%	5.8%	8.1%
Taxes per 100,000 Residential	\$579.59	\$598.78	\$619.75	\$641.56	\$657.76
Increase in Tax %	5%	3.32%	3.50%	3.50%	2.50%

2019 Ontario Municipal Partnership Fund (OMPF) Update

A letter from the Minister of Finance, Vic Fedeli, on December 22nd 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” and that allocation notices for 2019 will be delayed. On January 21st, 2019 a letter from the Assistant Deputy Minister, Allan Doheny, indicated while the program is under review an interim first quarter payment of \$126,500 will be released to the municipality for cash flow administration only, and does not reflect the 2019 actual OMPF allocation.

The OMPF has been historically utilized to offset the operating expenditures of the municipality as presented to Council in annual budget documents. In 2018 the OMPF allocation to the Township of Cavan Monaghan was \$506,000. **If not received, the value of the OMPF is the equivalent of a 6% residential tax rate increase.** As of the agenda posting, the municipality had not received any further update on the 2019 OMPF allocation. Staff will report back to Council on any future OMPF information.

Environmental Tax Rate

The 2019 Environmental levy indicates a proposed 12.4% municipal tax levy increase which equals a \$2.07 increase per \$100,000 of residential assessment, based on the 2019 MPAC Assessment Roll Total. These estimates are calculated using 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. Staff are investigating options to reduce the user rates as per Council’s motion on January 6, 2019.

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.

Financial Impact:

Operating

The Operating budget presented contains a consolidated department net increase of 8.7% and includes 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 summary below indicates each department's efforts to maintain conservative budgets while the cost of delivery is constantly increasing.

	2018 Final	2019 Final	Variance	
Operating Budget				
Planning	\$198,480	\$195,920	-\$2,560	-1.3%
Building (funded through Building Reserve)	\$232,524	\$241,985	\$9,461	4.1%
By-law Enforcement	\$11,230	\$5,950	-\$5,280	-47.0%
Protective Services	\$668,611	\$755,297	\$86,686	13.0%
Public Works	\$1,680,297	\$1,871,968	\$191,671	11.4%
Environmental Levy: Cavan	\$69,460	\$84,337	\$14,877	21.4%
Environmental Levy: Millbrook	\$69,002	\$83,781	\$14,779	21.4%
Environmental Levy: North Monaghan	\$58,458	\$70,979	\$12,521	21.4%
Parks & Facilities	\$630,663	\$639,495	\$8,832	1.4%
Office of the CAO & Economic Dev.	\$334,220	\$361,670	\$27,450	8.2%
Office of the Clerk	\$256,183	\$277,704	\$21,521	8.4%
Finance & Information Technology	\$268,978	\$277,780	\$8,802	3.3%
Consolidated Department Net Changes	\$4,478,106	\$4,866,866	\$388,760	8.7%
Council	\$176,695	\$206,130	\$29,435	16.7%
Library Board Levy, Audit & Insurance	\$289,967	\$316,030	\$26,063	9.0%
Ganaraska, Kawartha & Otonabee Conservation	\$83,105	\$85,865	\$2,760	3.3%
Committees of Council	\$10,005	\$12,900	\$2,895	28.9%
Police Contract & Services	\$1,246,001	\$1,274,537	\$28,536	2.3%
Consolidated Other Services/Levy Changes	\$1,805,773	\$1,895,462	\$89,689	5.0%
Total Department & Other Services/Levy	\$6,283,879	\$6,762,328	\$478,449	7.6%

The Consumer Price Index rose 2.8% in the 12 months to August; on the September notice from Statistics Canada. The municipal wage grid has been indexed by CPI and budgeted accordingly.

The collective agreements with the Canadian Union of Public Employees Local 1306.2 Public Works Unit and Parks Unit expires March 31, 2019 and estimates of the potential impact have been included in this draft.

The User Fees & Charges was approved by Council on February 4, 2019 (Finance Report 2019-03) which ensures the municipal revenues for services reduce the impact of the cost of services on the municipal property tax rate.

Departmental Summary

A summary of changes within the Operating Budgets were provided by the department management staff, as indicated below.

The **Planning Department** has a decrease of 1.3% (-\$2,560) which is primarily attributed to the following:

- Decrease in operating budget due to reduction in contracted services,
- ORCA staff currently provides environmental review functions.

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 4.1% (\$9,461) which is primarily attributed to the following;

- Replacement of the plotter with an annual lease,
- Salary reallocation for duties related to the building department,
- Change in payroll and benefit associated expenses.

The **By-law Department** has a decrease of 47.0% (-\$5,280) which is primarily attributed to training not required in 2019.

The **Protective Services (Fire) Department** has an increase of 13.0% (\$86,686) which is primarily attributed to the following;

- Change in allocation of wages for the fire department administration,
- Increase in Volunteer fire fighter compliment estimated at \$30,000,
- Call Volume increase of \$10,500,
- Dispatch agreement with the City of Peterborough increase of \$5,000,
- Increased training for new volunteers at \$21,000,
- Station one floor repairs estimated at \$8,500.

The **Public Works Department** has an increase of 11.4% (\$191,671) which is primarily attributed to the following;

- Increase of cost for materials and supplies,
- Increased equipment repairs due to ageing fleet,
- Increased maintenance road infrastructure,
- Decrease in estimated Solar revenues.

The **Environmental Services Department** has an increase of 21.4% (\$42,177) which is primarily attributed to the following;

- Increase in the number of bins picked up at the Transfer Station and associated tipping fees at Bensfort Road Landfill Site,
- Increase in per stop pick up as the new homes are added to the collection routes,
- Increase in costs due to the duplication between curbside pick up and garbage bags disposed of at the Transfer Station,
- New DSL internet connection at the Transfer Station.

The **Parks & Facilities Department** has an increase of 1.4% (\$8,832) which is primarily attributed to the following;

- Increase in revenues and operations at the new Community Center commencing in September. A future staff report will be provided, as requested by Council on January 14, to address services levels and the associated costs,
- Additional staffing of three new part-time staff to join the present complement.

The **Office of the CAO & Economic Development** has an increase of 8.2% (\$27,450) which is primarily attributed to the following;

- \$5,000 for the Millbrook & District Food Share and the Millbrook Fair to be funded through the municipal levy due to the closure of the Municipal Grant Reserve,
- Increase in Marketing and Promotions including additional funding for marketing the Harvest Table Dinner, Community Center Grand Opening and other events.

The **Office of the Clerk** has an increase of 8.4% (\$21,521) which is primarily attributed to the following;

- \$9,000 for cemeteries funded through the municipal levy due to closure of the Municipal Grant Reserve,
- Implementation of software and a contract position for Records Management,
- Reallocation of wages for the Customer Service Office Administrator,
- Added \$10,000 for the services of an Integrity Commissioner,
- 2.85% increase in Corporate Insurance premiums allocated to all departments.

The **Finance Department & Information Technology** has an increase of 3.3% (\$8,802) which is primarily attributed to the following;

- Increase of \$4,600 in software to add the TOMRMS (Municipal Records Management System) and FileHold (Document Management Software) to the IT budget with no operating roll over available from 2018,
- Allocation of Customer Service Office Administrator wages to Finance,

The **Council** budget has an increase of 16.7% (\$29,435) as per Corporate Services report on Council Remuneration that, in the first year of a new term of council, all members have the opportunity to attend all four (4) municipal conferences;

- Increased allocated expenses for the Mayor and Deputy Mayor by \$2,400 each,
- Increased allocated expenses for the three (3) Ward Councillors by \$4,800 each.

The **Library** budget has an increase of 9.0% (\$26,063) which is identified by the Library Board's delegation to Council summarizing the following;

- 3.5% (\$6,263) Operating Levy increase,
- \$19,520 Capital Levy increase,
- Increase of 3% in audit fees and 2.85% in insurance premiums.

The **Conservation and Authorities** budget has an increase of 3.3% (\$2,760) based on the 2019 budget requests received.

The **Committees of Council** budget has an increase of 28.9% (\$2,895) which is primarily attributed to the following;

- Millbrook Valley Trails request of \$8,300 with a net levy impact of \$6,300 after an estimated \$2,000 roll over from 2018,
- Municipal Revitalization & Heritage Advisory Committee (MRHAC) request of \$9,080 with a net levy impact of \$4,350 after an estimated \$4,730 roll over of Heritage Committee Funds from 2018,
- New \$2,250 budget for distribution to Committee of Adjustment members as approved in Corporate Services Report 2018-18 at \$75 per meeting/per member.

The **Police Contract & Services** budget has an increase of 2.3% (\$28,536) which is attributed to the Police Contract and Insurance Premiums as provided by the City of Peterborough.

Capital

The Capital Budget presented contains an estimated \$5,891,092 total Capital Expenditures not including the 2018 capital roll overs.

A summary of the 2019 draft Capital Budget is provided below;

Total Capital Requests	\$14,694,419
Less: 2018 Capital Roll Over	(\$8,803,328)
Total 2019 Capital Expenditures	\$5,891,092
Reserve/Other Funding to Offset Capital	(\$2,278,393)
Net 2019 Capital Expenditures	\$3,612,699
Asset Replacement Reserve - 42% funded through OLG Funds	(\$750,000)
Asset Replacement Reserve - 58% funded through the Municipal Tax Levy	(\$1,038,900)
Capital Purchases funded through the Municipal Tax Levy with 2.5% increase	(\$1,823,799)

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 14.5% of the \$1.7 million capital funds funded through the municipal tax levy. Therefore, the municipality has \$1,522,067 available for consideration towards 2019 capital expenditures.

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) and \$257,040 as included in the 2019 draft Capital Budget.

The total cost for sediment removal at the Millbrook Pond in 2018 was \$96,000 and was paid in full from the Asset Replacement Reserve. This year's budget includes the first installment of \$48,000 as a loan repayment. The total cost will be recovered over a two-year term (2019 & 2020) and repaid to the Asset Replacement Reserve.

Pre-approval of 2019 Capital Expenditures

Finance Report 2018-14 2nd Draft 2019 Budget Presentation

That Council pre-approves the replacement of two tandem trucks; the 2003 International Tandem (15-03) and the 2003 International Tandem (17-03) as identified in the 2019 draft Capital Budget. If approved the Public Works department will proceed with a Tender to ensure the trucks are available for the next winter season. (SC/24/01/19/05)

Public Works Report 2018-28 Pre-approval for Super Mulching Disc Cutter

That Council pre-approves the purchase of the RSM 53 Super Mulching Disc Cutter attachment for the rubber tire excavator for \$40,000.00 in the draft 2019 budget. (RC/17/12/18/33)

Public Works Report 2018-25 GPS Fleet System (Go Evo Inc. MESH Work Order System) and Automatic Sand Controller for GPS

That Council approve the purchase of the Go Evo Inc. MESH work order system as the GPS Fleet system approved in the 2018 Capital Budget; and That Council pre-approve \$80,000.00 in the Draft 2019 Budget for the purchase and installation of Automatic Sand Controllers for GPS in the Township plow trucks and direct staff to proceed with an RFP for the supply and installation of these units. (SC/06/12/18/06)

Finance Report 2017-18 2nd Draft 2018 Budget Presentation

That Council pre-approves the purchase of one (1) Olympia Ice Resurfer with Lazer Ice Levelling System to be included in the 2019 Capital Budget at a total cost, after trade-in, of \$82,212. (SC/14/12/17/07)

Community Center

The plans for the new \$15 million Community Center was approved by Council on September 5, 2017 following a six-month design process. The construction of the new Cavan Monaghan Community Centre started in the Spring of 2018 and is scheduled to open in the Fall of 2019.

Council received Finance Report 2016-17 and amended the recommendations to remove the municipal tax levy from the sources of funding, whereby the following motion was carried on December 5, 2016;

“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.”

A summary of the Sources of funding is provided below;

	Fire Station	Community Center
Capital Expenditures	\$ 3,500,000	\$ 15,000,000
<u>Sources of Funding:</u>		
Development Charges Revenue (Study 2015)	\$ (905,315)	\$ (1,657,186)
Reserve Transfers (2016-2017 OLG Revenues, totalling \$4M)	\$ (760,000)	\$ (3,240,000)
Internal Reserve Transfer (Phase-In Levy)		\$ (2,180,000)
Internal Reserve Transfer (Asset Replacement Reserve)	\$ (437,500)	\$ (1,875,000)
Asset Replacement Reserve		\$ (5,047,814)
External Community Fundraising		\$ (1,000,000)
Potential Debentures/Municipal Tax Rate Levy, after Reserve Transfers	\$ 1,397,185	\$ -

Prior to 2011, Ontario Lottery & Gaming 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 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 through municipal tax rate increases to bring Cavan Monaghan tax levels up to comparator municipalities and eliminated the use of OLG revenues to subsidize the municipal tax rate.

The 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.
- Phase 3: Removal of OLG Revenues as the primary source of Revenues for investment to the Asset Replacement Reserve.
In 2016, 33% of the \$1,500,000 investment funded by the tax levy,
In 2017, 42% of the \$1,452,000 investment funded by the tax levy,
In 2018, 49% of the \$1,504,700 investment funded by the tax levy,
In 2019, 58% of the \$1,788,900 investment proposed to be funded through the municipal tax levy with the remaining \$750,000 of revenue from the 150 slots at Shorelines Slots at Kawartha Downs.

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.

Reserve and Reserve Funds

The un-audited Summary of Use of Reserve and Reserve Funds are attached to this budget report. The Audited 2018 Reserves & Development Charges Reserve Funds will be provided in a subsequent finance report after the yearend roll-over has been posted and audited.

Attachments:

- Final - 2019 Tax Rate calculation
- Final - 2019 Environmental Tax Rate calculation
- Final - 2019 Budget Summary
- Final - 2019 Operating Working Current Budget Summary Reports
- Final - 2019 Capital Requests
- W&WW - Final – 2019 Operating Working Current Budget Summary Reports
- W&WW - Final – 2019 Capital Requests
- Unaudited Summary of Use of Reserve and Reserve Funds

Respectfully Submitted by,

Reviewed by,

Kimberley Pope
Director of Finance/Treasurer

Yvette Hurley
Chief Administrative Officer

2019 Environmental Tax Rates

FINAL (12.4% increase)

Property Class Description	RTC	RTQ	2019 MPAC Roll Total	Tax Ratio	Tax Rate Reduction	Weighted Assessment	2nd Draft Tax Rate	2nd Draft 2019 Taxes
Commercial, , Exempt From Taxation, But Eligible For Payment-In-Lieu Of Taxes At The Full Rate.	C	F	597,325	1.0986	1	656,221	0.00020652	123.36
Commercial, Payment In Lieu, Full, Excess Land	C	V	92,950	1.0986	0.7	71,480	0.00014456	13.44
(No School Rates).	C	G	1,243,250	1.0986	1	1,365,834	0.00020652	256.75
Commercial, Taxable vacan land shared, Subject To Payment-In-Lieu Of Taxes At The Full Rate.	C	J	363,000	1.0986	0.7	279,154	0.00014456	52.48
Commercial, Taxable At The Full Rate.	C	T	81,395,610	1.0986	1	89,421,217	0.00020652	16,809.68
Commercial taxable: Excess land	C	U	3,071,296	1.0986	0.7	2,361,888	0.00014456	444.00
Commercial, Taxable At The Vacant Land Rate.	C	X	2,161,725	1.0986	0.7	1,662,410	0.00014456	312.51
Commerical payment in lieu full vacan land	C	Y	125,500	1.0986	0.7	96,512	0.00014456	18.14
Commercial payment in lieu general vacant land	C	Z	276,750	1.0986	0.7	212,826	0.00014456	40.01
New Construction Commercial: Full No Support	X	T	4,696,600	1.0986	1	5,159,685	0.00020652	969.93
Exempt	E		56,132,786	0	0	-	-	-
Farmland, Taxable At The Full Rate.	F	T	190,151,306	1	0.25	47,537,827	0.00004700	8,936.31
Industrial, Taxable, Shared Payment-In-Lieu (Not Pll But Shared As If It Was)	I	H	74,000	1.5432	1	114,197	0.00029010	21.47
Industrial, Taxable At The Full Rate.	I	T	5,069,150	1.5432	1	7,822,712	0.00029010	1,470.54
Industrial, Taxable At The Vacant Land Rate. Excess Land	I	U	441,825	1.5432	0.65	443,186	0.00018856	83.31
Industrial, Taxable At The Vacant Land Rate.	I	X	1,807,500	1.5432	0.65	1,813,067	0.00018856	340.83
New Construction Industrial, Taxable At The Full Rate.	J	T	1,663,250	1.5432	1	2,566,727	0.00029010	482.50
Pipeline Taxable: Full	P	T	7,005,307	1	0.9386	6,575,181	0.00017644	1,236.02
Multi-Residential Taxable: Full	M	T	3,722,250	1	1.7802	6,626,349	0.00033465	1,245.64
School Rates).	R	G	1,865,698	1	1	1,865,698	0.00018798	350.72
Rate.	R	P	-	1	1	-	0.00018798	-
Residential, Taxable At The Full Rate.	R	T	1,093,936,091	1	1	1,093,936,091	0.00018798	205,641.56
Managed Forest, Taxable At The Full Rate.	T	T	5,272,912	1	0.25	1,318,228	0.00004700	247.80
			<u>\$ 1,461,166,081</u>			<u>1,271,906,492</u>		<u>239,097.00</u>

2019 Budget Requirement	239,097
Amount to be raised by taxes	239,097
Weighted Assessment	1,271,906,492
Tax Rate	0.000188
Environmental Taxes per 100,000 Residential Assessment	\$ 18.80

2019	\$18.80
2018	\$16.73
Estimated increase in Environmental Tax Rate %	12.4%
\$ Value of increase per 100,000 Residential CVA	\$2.07

2019 Budget Summary
FINAL (2.5% residential tax rate increase)

Summary 2019 Project Budget	Operating % Net change over 2018	Operating	Capital	Total	Tax Levy	Prov/Fed Grant	Reserve Funds	User Fees & Other Revenue	Total
Planning	-1.3%	206,520	143,347	349,867	339,267			10,600	349,867
Building	4.1%	241,985		241,985	-		24,845	217,140	241,985
By-Law Enforcement	-47.0%	6,950		6,950	5,950		-	1,000	6,950
Protective Services (Fire)	13.0%	855,332	836,575	1,691,907	1,506,872		110,035	75,000	1,691,907
Roads Department	11.4%	1,994,268	2,094,262	4,088,530	2,982,264	488,693	504,773	112,800	4,088,530
Parks & Facilities Department	1.4%	831,295	9,308,610	10,139,905	9,621,744	123,600	202,761	191,800	10,139,905
Office of the CAO & ECD	8.2%	471,670	61,425	533,095	377,639	45,456	30,000	80,000	533,095
Office of the Clerk	8.4%	299,454		299,454	277,704	6,000	(8,750)	24,500	299,454
Finance & Information Technology	3.3%	575,240	1,945,160	2,520,400	1,385,330	29,825	863,065	242,180	2,520,400
Consolidated Department Net Changes	8.7%								
Council	16.7%	206,130		206,130	206,130				206,130
Library Board Levy, Audit & Insurance	9.0%	316,030		316,030	316,030				316,030
Ganaraska, Kawartha & Otonabee Conservation	3.3%	85,865	305,040	390,905	390,905				390,905
Committee's of Council	28.9%	19,630		19,630	12,900		4,730	2,000	19,630
Police Service Contract, Board & Community Policing	2.3%	1,274,537		1,274,537	1,240,437	13,600	14,000	6,500	1,274,537
Consolidated Other Services/Levy Changes	5.0%								
Sub total: Projected Budget		7,384,906	14,694,419	22,079,325					
Less: 2018 Capital Roll Overs			(8,803,327)	(8,803,327)	(8,803,327)				(8,803,327)
Less: 2018 Operating Surplus (estimated)		(240,000)		(240,000)	(240,000)				(240,000)
Total Budget		7,144,906	5,891,092	13,035,998					
Unfunded Capital									
Contribution from Casino Reserve Rate Stabilization									
Contribution from Casino Reserve for Capital Requests									
Contribution from Casino Reserve for Asset Replacement Reserve					(750,000)		750,000		
Contribution from Casino Reserve to Comm Center / Fire Hall (Infrastructure) Reserve									
Provincial Grants (OMPF)					(500,000)	500,000			
Provincial Grants (OCIF-Formula-Based Funding)					(119,825)				(119,825)
Contribution to WWW Capital Sewer System Relining					119,825				119,825
Ontario Lottery & Gaming Corp. (OLG) Revenues, 150 Slots (estimated)					(750,000)				(750,000)
Contributions to Capital Asset Replacement Reserve					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		303,825		303,825	252,777		(952)	52,000	303,825
Total (including Casino, Fed Gas Tax & BIA)		7,448,731	5,891,092	13,339,823	8,622,622	1,207,174	2,494,507	1,015,520	13,339,823
Revenues		Operating	Capital	Total	2.5% Estimated Residential Tax Rate Increase				
General Tax Levy		5,507,146	2,862,699	8,369,845					
Special Charges; Environmental Services and BIA Levy		252,777	-	252,777					
Provincial/Federal Grants		633,079	574,095	1,207,174					
Reserve Funds		790,209	1,571,798	2,362,007					
Development Charges			132,500	132,500					
Other Revenue		265,520	750,000	1,015,520					
Total		7,448,731	5,891,092	13,339,823					
Special Charges	% Net change over 2018								
Environmental Levy: Cavan, Millbrook & North Monaghan	21.4%	290,145	-	290,145	239,097		(952)	52,000	290,145
Millbrook BIA	0.0%	13,680		13,680	13,680			-	13,680
Total		303,825	-	303,825	252,777	-	(952)	52,000	303,825

Eliminated OLG dependency in the 2013 Operating Budget

Eliminated OLG dependency in the 2015 Capital Budget

estimated OMPF allocation notice

General Ledger
Revenue and Expense Working Current Budget Report
 Fiscal Year 2019 To Period 1 by Department

Account	Description	2018 Total Budget	2018 Actual	Proposed Budget	Final Budget
01-4920	Planning Administration	184,194.00	132,154.27	183,420.00	183,420.00
01-4970	Plan of Subdivison Applications	0.00	10,913.58		
01-4980	Site Plan Approval Applications	0.00	1,479.49		
01-5000	Source Water Protection	14,286.03	12,500.00	12,500.00	12,500.00
01-9530	Recreation Land (The Planning Act)	0.00	0.00		
Total Revenues:		-14,751.97	-35,953.22	-13,138.00	-13,138.00
Total Expenses:		213,232.00	193,000.56	209,058.00	209,058.00
Report Net:		198,480.03	157,047.34	195,920.00	195,920.00

General Ledger
Revenue and Expense Working Current Budget Report
Fiscal Year 2019 To Period 1 by Department

Account	Description	2018 Total Budget	2018 Actual	Proposed Budget	Final Budget
01-4910	Building Services Administration	-3,464.00	-3,612.82	-3,770.00	-3,770.00
01-4911	Ford Ranger Unit 4 - 11	2,677.00	2,982.46	3,010.00	3,010.00
01-4914	Ford Expedition 2-09	787.00	630.36	760.00	760.00
01-4915	ON Building Code Act, Enforcement	0.00	0.00		
Total Revenues:		-232,524.00	-210,642.20	-241,985.00	-241,985.00
Total Expenses:		232,524.00	210,642.20	241,985.00	241,985.00
Report Net:		0.00	0.00		

General Ledger
Revenue and Expense Working Current Budget Report
 Fiscal Year 2019 To Period 1 by Department

Account	Description	2018 Total Budget	2018 Actual	Proposed Budget	Final Budget
01-4401	Fire Services Administration	315,143.00	304,904.06	340,900.00	340,900.00
01-4404	Fire Services Communication	32,996.00	32,996.00	31,700.00	31,700.00
01-4405	Fire Suppression	188,870.00	234,956.57	245,010.00	245,010.00
01-4406	Fire Services Training	92,965.00	79,522.63	102,935.00	102,935.00
01-4407	Fire Services Public Education	3,718.00	3,294.19	8,100.00	8,100.00
01-4408	Fire Services Dry Hydrants & Tanker Shuttle	0.00	0.00		
01-4410	Fire Routes	500.00	0.00	1,000.00	1,000.00
01-4411	Fire Prevention	2,550.00	1,151.00	2,550.00	2,550.00
01-4412	Fire Hall #1 Maintenance	13,862.00	12,009.81	21,000.00	21,000.00
01-4413	Fire Hall #2 Maintenance	21,990.00	19,185.37	21,000.00	21,000.00
01-4414	Equipment Reserves	-54,000.00	-71,299.13	-74,600.00	-74,600.00
01-4450	Emergency Preparedness	5,017.00	3,124.22	5,410.00	5,410.00
Total Revenues:		-89,262.00	-79,198.62	-100,035.00	-100,035.00
Total Expenses:		712,873.00	699,043.34	805,040.00	805,040.00
Report Net:		623,611.00	619,844.72	705,005.00	705,005.00

General Ledger
Revenue and Expense Working Current Budget Report
 Fiscal Year 2019 To Period 1 by Department

Account	Description	2018 Total Budget	2018 Actual	Proposed Budget	Final Budget
01-4409	General Fire Dept Fleet	650.00	572.39	630.00	630.00
01-4415	Pumper 1 - 2017 (P1-17)	4,200.00	3,562.95	4,070.00	4,070.00
01-4416	Pumper 2 -2009 Class A (P2-09)	7,950.00	12,183.84	9,120.00	9,120.00
01-4417	Tanker 4 - 2015 Tandem (T4-15)	3,300.00	3,184.09	3,590.00	3,590.00
01-4418	Tanker 1 - 2000 (T1-00)	3,046.66	1,920.79	3,740.00	3,740.00
01-4419	Rescue 1 - 2003 Van (R1-03)	6,600.00	6,846.32	7,120.00	7,120.00
01-4421	Unit 5 - 1988 Half Ton Truck - (U5-89)	1,400.00	802.78	1,550.00	1,550.00
01-4422	Rescue 2 - 2000 Rapid Response (R2-00)	5,743.34	7,927.64	6,950.00	6,950.00
01-4423	Car 3 - 2003 Half Ton Truck (C3-03)	3,090.00	3,482.00	4,000.00	4,000.00
01-4424	Car 1 - 2017 Ford Support Unit (C1-17)	4,290.00	3,676.03	4,330.00	4,330.00
01-4425	Tanker 2 -2013 (T2-13)	4,150.00	4,424.28	4,610.00	4,610.00
01-4426	2016 UTV & Trailer	580.00	183.17	582.00	582.00
Total Revenues:		0.00	0.00		
Total Expenses:		45,000.00	48,766.28	50,292.00	50,292.00
Report Net:		45,000.00	48,766.28	50,292.00	50,292.00

General Ledger

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

Account	Description	2018 Total Budget	2018 Actual	Proposed Budget	Final Budget
01-4460	By-law Enforcement	11,230.00	11,249.73	5,950.00	5,950.00
Total Revenues:		-435.00	-1,663.50	-1,000.00	-1,000.00
Total Expenses:		11,665.00	12,913.23	6,950.00	6,950.00
Report Net:		11,230.00	11,249.73	5,950.00	5,950.00

General Ledger
Revenue and Expense Working Current Budget Report
 Fiscal Year 2019 To Period 1 by Department

Account	Description	2018 Total Budget	2018 Actual	Proposed Budget	Final Budget
01-4440	Non-Residential Well Protective Inspection/Control	3,000.00	2,001.37	3,100.00	3,100.00
01-4600	Roads and Environmental Services Administration	515,740.00	495,038.44	555,445.00	555,445.00
01-4606	Cavan Works Yard	57,769.00	50,365.37	60,531.00	60,531.00
01-4610	Bridges and Culverts	14,698.84	22,831.70	16,679.00	16,679.00
01-4611	Road-side Maintenance	111,550.00	114,835.49	118,741.00	118,741.00
01-4612	Road Hard Top Maintenance	164,313.00	188,405.25	166,092.00	166,092.00
01-4613	Road Loose Top Maintenance	140,347.16	106,836.55	170,566.00	170,566.00
01-4614	Road Safety Devices and Signs	37,839.00	54,265.87	59,437.00	59,437.00
01-4620	Winter Control	214,698.00	237,919.15	262,298.00	262,298.00
01-4650	Street Lighting	52,603.00	40,520.65	47,500.00	47,500.00
01-4655	Storm Water Management Ponds (5)	15,000.00	10,594.63	15,000.00	15,000.00
01-4690	Township Pit #1 (Larmer Line)	4,015.00	-2,063.04	3,045.00	3,045.00
01-4691	Wilson's Pit	11,000.00	15,500.17	9,000.00	9,000.00
01-4692	Township Pit #2 (Millbrook)	3,161.00	0.00	1,166.00	1,166.00
01-4693	Crossing Guards	12,710.00	12,101.74	12,880.00	12,880.00
Total Revenues:		-128,900.00	-131,976.55	-65,800.00	-65,800.00
Total Expenses:		1,487,344.00	1,481,129.89	1,567,280.00	1,567,280.00
Report Net:		1,358,444.00	1,349,153.34	1,501,480.00	1,501,480.00

General Ledger

Revenue and Expense Working Current Budget Report

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

Account	Description	2018 Total Budget	2018 Actual	Proposed Budget	Final Budget
01-4560	Solar - 920 Larmer Line	55.00	1,294.84	463.00	463.00
01-4561	Solar - 1256 Syer Line	55.00	7,011.32	1,463.00	1,463.00
01-4562	Solar - 1470 County Rd. 10	55.00	2,285.06	1,213.00	1,213.00
01-4563	Solar - 25 Centennial Lane	55.00	1,056.59	213.00	213.00
01-4564	Solar - 988 County Rd. 10	23.00	2,350.50	1,213.00	1,213.00
01-4565	Solar - 415 County Rd. 21	55.00	3,378.26	1,213.00	1,213.00
01-4566	Solar - Tapley 1/4 Line	55.00	1,134.87	213.00	213.00
01-4567	Solar - 1047 Mount Pleasant Rd.	34.00	3,392.99	1,213.00	1,213.00
Total Revenues:		-63,056.00	-42,890.57	-56,500.00	-56,500.00
Total Expenses:		63,443.00	64,795.00	63,704.00	63,704.00
Report Net:		387.00	21,904.43	7,204.00	7,204.00

General Ledger
Revenue and Expense Working Current Budget Report
Fiscal Year 2019 To Period 1 by Department

Account	Description	2018 Total Budget	2018 Actual	Proposed Budget	Final Budget
01-4660	General Public Works Fleet	110,400.00	123,857.77	129,680.00	129,680.00
01-4663	Dodge One-half Ton 4-12 @ Cavan Yard	3,277.00	2,861.23	5,700.00	5,700.00
01-4664	Int Dump (WATER TRUCK) 14-05 (prv 11-09)	15,928.00	20,439.48	17,047.00	17,047.00
01-4665	Int Dump Plow & Wing 14-18	7,080.00	11,218.81	6,098.00	6,098.00
01-4666	Plow 15-03 (2019 Replacement)	9,912.00	10,255.11	8,723.00	8,723.00
01-4667	Culvert Steamer	2,028.00	20.77	1,232.00	1,232.00
01-4668	Float	4,179.00	1,392.17	8,167.00	8,167.00
01-4669	Plow 17-03 (2019 Replacement)	18,954.00	17,216.12	11,736.00	11,736.00
01-4670	Dodge One-half Ton 4-16	5,812.00	171.85	7,352.00	7,352.00
01-4672	Grader John Deere 31-10	4,160.00	4,686.63	22,822.00	22,822.00
01-4673	Loader John Deere 32-06	6,332.00	4,349.95	17,517.00	17,517.00
01-4674	Backhoe Case 33-91	1,029.00	936.31	2,542.00	2,542.00
01-4675	Bobcat 40-01	4,571.00	3,343.01	2,093.00	2,093.00
01-4676	MT7 Trackless Plow 35-18	500.00	758.75	2,250.00	2,250.00
01-4678	2012 Brush Chipper	1,010.00	430.98	2,628.00	2,628.00
01-4679	Plow Truck 20-01	3,568.00	0.00	3,675.00	3,675.00
01-4680	International (CALCIUM TRUCK) 12-98	11,997.00	7,322.00	13,398.00	13,398.00
01-4681	Sweeper Attachment	1,150.00	0.00	500.00	500.00
01-4682	International Tandem Plow 19-07	27,211.00	22,617.38	27,488.00	27,488.00
01-4683	Single Axle International Truck 10-17	3,727.00	2,670.84	6,429.00	6,429.00
01-4684	Champion Grader 30-08	12,489.00	7,499.71	19,229.00	19,229.00
01-4685	Dodge Pick Up 1-08 (2019 Replacement)	4,792.00	3,723.74	1,403.00	1,403.00
01-4686	Int Dump Plow & Wing 16-13	34,769.00	37,838.26	17,042.00	17,042.00
01-4687	Rubber Tire Excavator 34-08	19,480.00	11,840.53	19,258.00	19,258.00
01-4688	Tandem Truck 20-17	7,111.00	6,181.92	9,275.00	9,275.00
Total Revenues:		-118.00	0.00		
Total Expenses:		321,584.00	301,633.32	363,284.00	363,284.00
Report Net:		321,466.00	301,633.32	363,284.00	363,284.00

General Ledger

Revenue and Expense Working Current Budget Report

Fiscal Year 2019 To Period 1 by Department

Account	Description	2018 Total Budget	2018 Actual	Proposed Budget	Final Budget
01-4870	Environmental Services - Cavan Ward	-110,330.00	-115,746.56	-111,940.00	-111,940.00
01-4880	Environmental Services - North Monaghan Ward	51,854.00	54,304.80	53,600.00	53,600.00
01-4890	Environmental Services - Millbrook Ward	58,476.00	61,441.76	58,340.00	58,340.00
Total Revenues:		-258,920.00	-275,488.12	-290,145.00	-290,145.00
Total Expenses:		258,920.00	275,488.12	290,145.00	290,145.00
Report Net:		0.00	0.00		

General Ledger
Revenue and Expense Working Current Budget Report
 Fiscal Year 2019 To Period 1 by Department

Account	Description	2018 Total Budget	2018 Actual	Proposed Budget	Final Budget
01-4235	Health and Safety	4,600.00	2,829.12	3,000.00	3,000.00
01-4299	Municipal Office Building	64,200.00	59,742.70	62,240.00	62,240.00
01-4700	General Municipal Buildings/Facilities	123,007.00	118,729.83	114,660.00	114,660.00
01-4711	Maple Leaf Park	65,473.79	62,023.29	62,180.00	62,180.00
01-4714	Parks and Property	134,678.88	134,165.53	126,080.00	126,080.00
01-4716	Whitfield Landing	1,000.00	0.00	1,000.00	1,000.00
01-4720	1256 Syer Line	735.00	291.49	500.00	500.00
01-4721	Millbrook Yard	15,037.00	12,372.67	10,200.00	10,200.00
01-4722	Bruce Johnston Library	7,995.00	8,543.60	6,150.00	6,150.00
01-4723	Old Millbrook School	47,897.00	52,403.31	52,975.00	52,975.00
01-4724	Lions Den	3,050.00	2,096.68	3,175.00	3,175.00
01-4731	Millbrook Arena	148,136.00	131,773.06	186,700.00	186,700.00
Total Revenues:		-184,500.00	-206,587.15	-196,700.00	-196,700.00
Total Expenses:		800,309.67	791,558.43	825,560.00	825,560.00
Report Net:		615,809.67	584,971.28	628,860.00	628,860.00

General Ledger
Revenue and Expense Working Current Budget Report
 Fiscal Year 2019 To Period 1 by Department

Account	Description	2018 Total Budget	2018 Actual	Proposed Budget	Final Budget
01-4718	2004 Ford Ranger	1,553.33	1,664.51	2,244.00	2,244.00
01-4719	2009 Chev Sliverado	4,430.00	4,383.53	3,594.00	3,594.00
01-4725	Massey 23GL Tractor	500.00	0.00	503.00	503.00
01-4727	2014 Dodge Ram	4,520.00	595.04	774.00	774.00
01-4732	Olympia Resurfacers	3,850.00	2,532.88	3,520.00	3,520.00
Total Revenues:		0.00	0.00		
Total Expenses:		14,853.33	9,175.96	10,635.00	10,635.00
Report Net:		14,853.33	9,175.96	10,635.00	10,635.00

General Ledger
Revenue and Expense Working Current Budget Report
 Fiscal Year 2019 To Period 1 by Department

Account	Description	2018 Total Budget	2018 Actual	Proposed Budget	Final Budget
01-4110	Municipal Council Grant Program	0.00	1,043.71		
01-4190	Administrative (Human Resources)	22,750.00	10,742.63	19,600.00	19,600.00
01-4195	Administrative Expense - Misc. Revenue	-61,700.00	-61,700.00	-60,000.00	-60,000.00
01-4210	Office of the CAO	246,502.00	205,527.80	250,200.00	250,200.00
01-4780	Economic Development Administration	126,668.00	115,867.12	146,870.00	146,870.00
01-4928	Millbrook & District Food Share	0.00	0.00	2,500.00	2,500.00
01-4929	Millbrook Fair	0.00	0.00	2,500.00	2,500.00
Total Revenues:		-116,700.00	-109,828.63	-110,000.00	-110,000.00
Total Expenses:		450,920.00	381,309.89	471,670.00	471,670.00
Report Net:		334,220.00	271,481.26	361,670.00	361,670.00

General Ledger
Revenue and Expense Working Current Budget Report
 Fiscal Year 2019 To Period 1 by Department

Account	Description	2018 Total Budget	2018 Actual	Proposed Budget	Final Budget
01-4170	Corporate Insurance	0.00	-1.00		
01-4171	Cavan Monaghan Self Insurance	0.00	0.00		
01-4220	Office of the Clerk - Secretariat	247,116.00	232,678.90	248,309.00	248,309.00
01-4222	Freedom of Information (FOI)	0.00	0.00		
01-4223	Marriage / Civil Licencing	-1,400.00	-2,715.00	-1,400.00	-1,400.00
01-4225	Elections	950.00	950.00	10,000.00	10,000.00
01-4226	Cemeteries	0.00	0.00	9,000.00	9,000.00
01-4230	Dog Control	7,167.00	6,889.79	9,245.00	9,245.00
01-4240	Livestock Loss	1,350.00	260.02	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:		-80,150.00	-53,190.97	-21,750.00	-21,750.00
Total Expenses:		336,333.00	291,253.68	299,454.00	299,454.00
Report Net:		256,183.00	238,062.71	277,704.00	277,704.00

General Ledger

Revenue and Expense Working Current Budget Report

Fiscal Year 2019 To Period 1 by Department

Account	Description	2018 Total Budget	2018 Actual	Proposed Budget	Final Budget
01-4010	Council - Mayor	52,185.00	48,091.14	56,980.00	56,980.00
01-4011	Council - Deputy Mayor	37,045.00	32,717.48	41,740.00	41,740.00
01-4012	Council - Cavan Ward	28,415.00	26,110.48	36,620.00	36,620.00
01-4013	Council - North Monaghan Ward	28,415.00	27,292.37	34,170.00	34,170.00
01-4014	Council - Millbrook Ward	30,635.00	29,822.16	36,620.00	36,620.00
Total Revenues:		0.00	0.00		
Total Expenses:		176,695.00	164,033.63	206,130.00	206,130.00
Report Net:		176,695.00	164,033.63	206,130.00	206,130.00

General Ledger

Revenue and Expense Working Current Budget Report

Fiscal Year 2019 To Period 1 by Department

Account	Description	2018 Total Budget	2018 Actual	Proposed Budget	Final Budget
01-4120	Library Board Requisition	306,567.00	306,545.70	316,030.00	316,030.00
01-4130	Ganaraska Conservation Authority Requisition	3,794.00	3,793.50	4,170.00	4,170.00
01-4131	Kawartha Conservation Authority Requisition	5,500.00	5,448.00	5,670.00	5,670.00
01-4132	Otonabee Region Conservation Authority Requisition	75,811.00	75,913.00	76,025.00	76,025.00
01-4713	Millbrook Valley Trails	3,000.00	3,000.00	6,300.00	6,300.00
01-4927	Downtown Revitalization Committee	800.00	0.00		
01-4940	Heritage Committee	6,205.00	6,204.72		
01-4941	Committee of Adjustment	0.00	0.00	2,250.00	2,250.00
01-4945	MRHAC Revitalization & Heritage Advisory	0.00	0.00	4,350.00	4,350.00
Total Revenues:		8,219.00	13,193.97	-6,730.00	-6,730.00
Total Expenses:		391,458.00	387,710.95	421,525.00	421,525.00
Report Net:		399,677.00	400,904.92	414,795.00	414,795.00

General Ledger
Revenue and Expense Working Current Budget Report
 Fiscal Year 2019 To Period 1 by Department

Account	Description	2018 Total Budget	2018 Actual	Proposed Budget	Final Budget
01-4070	Information Technology/Telecommunication	83,474.00	83,591.98	102,165.00	102,165.00
01-4112	Low Income Disabled Refund	800.00	689.51	800.00	800.00
01-4140	Millbrook Business Improvement Area	0.00	-319.92		
01-4150	Working Capital Interest	-10,000.00	-10,000.00	-10,000.00	-10,000.00
01-4175	Retirement - Corporate Administered Benefits	0.00	0.00		
01-4180	Administrative Expense Corporate Memberships	2,960.00	2,914.99	2,960.00	2,960.00
01-4250	Finance	333,744.00	277,200.75	324,655.00	324,655.00
01-4255	Tax Collections, Arrears & Doubtful Accounts	2,000.00	-247.95	1,200.00	1,200.00
01-4270	CMCC Fundraising Committee	0.00	23.33		
01-8000	Cavan Monaghan Own Taxation	-144,000.00	-160,640.45	-144,000.00	-144,000.00
01-8020	Cavan Monaghan Own Taxation Write-Off	0.00	56.72		
Total Revenues:		-285,774.74	-259,243.08	-296,960.00	-296,960.00
Total Expenses:		554,752.74	452,512.04	574,740.00	574,740.00
Report Net:		268,978.00	193,268.96	277,780.00	277,780.00

General Ledger
Revenue and Expense Working Current Budget Report
Fiscal Year 2019 To Period 1 by Department

Account	Description	2018 Total Budget	2018 Actual	Proposed Budget	Final Budget
01-4310	Police Services Contract	1,190,523.00	1,190,523.00	1,240,437.00	1,240,437.00
Total Revenues:		-55,478.00	-51,871.75	-34,100.00	-34,100.00
Total Expenses:		1,246,001.00	1,242,394.75	1,274,537.00	1,274,537.00
Report Net:		1,190,523.00	1,190,523.00	1,240,437.00	1,240,437.00



The Township of Cavan Monaghan
Capital Requests in 2019
FINAL (including updated 2018 Roll-Overs)

Capital Item Requested	Requested Purchases	Reserve/ Funding Available	Other	Transfers Specific Reserves	2018 Roll Overs	Transfers Asset Replacement Reserve	Adjusted Total
Boards & Authorities							
Millbrook Dam, ORCA (Year 4 of 5, Total \$1,007,426)	\$257,040						\$257,040
Millbrook Dam, ORCA Addnl Exp (Year 6, 2021 payment of \$194,078)	\$0						\$0
Sediment Removal Millbrook Pond (Year 1 of 2, Total \$96,000)	\$48,000						\$48,000
Total Boards & Authorities	\$305,040	\$0	\$0	\$0	\$0	\$0	\$305,040
	<i>2018 Capital Request Adjusted Total (ORCA)</i>						\$ 257,040
Finance							
Asset Management, Policy & Reporting - Bill 6, O.Reg 588/17 (Finance 2018-07)	\$71,000		(\$47,200)	FCM Grant	(\$11,256)	85% of Depreciation	\$12,544
Asset Management Reserve, O.Reg 588/17 (Municipal Infrastructure)			(\$750,000)	OLG Revenues		\$1,788,900	\$1,038,900
Development Charges Study, 5 year update (Development Charges Act)	\$30,000		(\$22,500)	DC's			\$7,500
Total Finance	\$101,000	(\$819,700)	\$0	\$0	(\$11,256)	\$1,788,900	\$1,058,944
	<i>2018 Capital Request Adjusted Total (Finance)</i>						\$ 1,518,500
Information Technology							
Hardware Upgrades	\$17,910		(\$5,970)	IT Reserve		(\$11,940)	\$0
FileHold Document Mgmt Software (Clerks)	\$33,350						\$33,350
TOMRMS Municipal Records Mgmt System & Implementation (Clerks)	\$4,000						\$4,000
Total Information Technology	\$55,260	(\$5,970)	\$0	\$0	(\$11,940)	\$0	\$37,350
	<i>2018 Capital Request Adjusted Total (IT)</i>						\$ -
Economic & Community Development							
MRHAC (Community Improvement Plan) - rollover	\$1,319			AMO MainSt Funding	(\$1,319)		\$0
MRHAC (Community Improvement Plan) Incentives (Finance 2018-05) - rollover	\$60,106		(\$45,456)		(\$14,650)		\$0
Total Economic & Community Development	\$61,425	(\$45,456)	\$0	\$0	(\$15,969)	\$0	\$0
	<i>2018 Capital Request Adjusted Total (ECD)</i>						\$11,000
Planning							
Reserve Tsf - Zoning By-law Update - rollover					\$31,347	(\$31,347)	\$0
Reserve Tsf - Official Plan Review - rollover					\$10,000	(\$10,000)	\$0
Baxter Creek Floodplain Mapping	\$37,500						\$37,500
Jackson Creek Floodplain Mapping	\$14,500						\$14,500
Planning Consultant Employment Lands Review	\$50,000						\$50,000
Total Planning & Building	\$102,000	\$0	\$41,347	(\$41,347)	\$0	\$0	\$102,000
	<i>2018 Capital Request Adjusted Total (Planning & Building)</i>						\$20,000



The Township of Cavan Monaghan Capital Requests in 2019 FINAL (including updated 2018 Roll-Overs)

Capital Item Requested

Roads and Environmental Services

Capital Item Requested	Requested Purchases	Reserve/ Funding Available	Other	Transfers Specific Reserves	2018 Roll Overs	Transfers Asset Replacement Reserve	Adjusted Total
County Road 10 (Road Widening /Entrance Improvements) Phase 1 - rollover	\$200,000		(\$116,619)		(\$83,381)		\$0
GPS Fleet System - Go Evo Inc. MESH (PW 2018-25) - pre-approved	\$20,000				(\$20,000)		\$0
Automatic Sand Controller for GPS (PW 2015-25) - pre-approved	\$80,000						\$80,000
Cross Road Culvert (Hay Street) - rollover	\$70,762		(\$16,000)	▲ OCIF	(\$43,562)	(\$11,200)	\$0
Cavan Works Depot Preliminary Design (PW 2018-22) - rollover	\$65,000				(\$65,000)		\$0
Syer Line Culverts (3)	\$100,000		(\$74,000)	▲ OCIF		(\$10,000)	\$16,000
Brookside to Municipal Building Sidewalk	\$80,000		(\$80,000)	▲ DC's			\$0
Sidewalks (General)	\$75,000		(\$54,501)			(\$9,375)	\$11,124
Sherbrooke St. Pedestrian Crossing (PW 2018-27)	\$25,000						\$25,000
Pre-Engineering - rollover	\$30,000				(\$15,246)		\$14,754
Slurry Seal (extend road life 5 yrs)	\$180,000						\$180,000
Surface Treatment - Hayes Line	\$33,000		(\$9,429)			(\$23,571)	\$0
Surface Treatment - Syer Line	\$33,000		(\$9,429)			(\$23,571)	\$0
Surface Treatment - Whitfield Road	\$25,000		(\$7,143)			(\$17,857)	\$0
Surface Treatment - Deyell Line	\$33,000		(\$9,429)			(\$23,571)	\$0
Surface Treatment - Deer Ave	\$41,000		(\$11,714)			(\$29,286)	\$0
Surface Treatment - Bee Dr. & Ave Crescent	\$33,000		(\$9,429)			(\$23,571)	\$0
Surface Treatment - Morton Line	\$42,000		(\$12,000)			(\$30,000)	\$0
Surface Treatment - Howden 1/4 Line	\$25,000		(\$7,143)			(\$17,857)	\$0
Surface Treatment - Brackenridge Drive	\$25,000		(\$7,143)			(\$17,857)	\$0
Surface Treatment - Sharpe Line	\$23,000		(\$6,571)			(\$16,429)	\$0
Surface Treatment (General / Various Roads)	\$61,000		(\$17,429)			(\$43,571)	\$0
Hot Mix Paving - Wing St. & Bank St. South	\$42,000		(\$12,000)			(\$30,000)	\$0
Hot Mix Paving - Skiview Drive Cul-de-Sac	\$14,000		(\$4,000)			(\$10,000)	\$0
Hot Mix Paving - Bee Drive Cul-de-Sac	\$16,000		(\$4,571)			(\$11,429)	\$0
Hot Mix Paving - Ava Crescent Cul-de-Sac	\$34,000		(\$9,714)			(\$24,286)	\$0
Hot Mix Paving - White Birch Road Cul-de-Sac	\$36,500		(\$10,429)			(\$26,071)	\$0
Hot Mix Paving - Stewart Line Deficiency	\$12,000					(\$8,571)	\$3,429
Street Sweeping	\$30,000						\$30,000
Super Mulching Disc Cutter Attachment RSM 52 (PW 2018-28) - pre-approved	\$40,000						\$40,000
Replace - 2003 International Tandem (15-03)	\$230,000					(\$39,040)	\$190,960
Replace - 2003 International Tandem (17-03)	\$230,000					(\$37,210)	\$192,790
Replace - 2008 Dodge Ram 1500 (1-08)	\$40,000					(\$10,950)	\$29,050
Transfer Station Renovations	\$70,000						\$70,000

Federal Gas Tax

Total Roads and Environmental	\$2,094,262	(\$488,693)	\$0	(\$227,188)	(\$495,273)	\$883,108
	<i>2018 Capital Request Adjusted Total (Roads & Environmental Services)</i>					<i>\$944,570</i>



**The Township of Cavan Monaghan
Capital Requests in 2019
FINAL (including updated 2018 Roll-Overs)**

Capital Item Requested

Protective Services (Fire)

Capital Item Requested	Requested Purchases	Reserve/ Funding Available	Other	Transfers Specific Reserves	2018 Roll Overs	Transfers Asset Replacement Reserve	Adjusted Total
Reserve Tsf - Fire Hall #1 Preliminary Design - rollover				\$84,000	(\$84,000)		\$0
Reserve Tsf - new Fire Hall No.1 Millbrook				\$612,575			\$612,575
Master Fire Plan Review	\$50,000		(\$30,000)	DC's			\$20,000
Bunker Gear	\$10,000					(\$5,000)	\$5,000
Fire Hoses	\$10,000					(\$5,000)	\$5,000
SCBA Units	\$45,000		(\$22,500)	Emerg. Equip Reserve		(\$22,500)	\$0
Reserve Tsf - Diesel Generator at the Municipal Office (MOC)				\$10,000			\$10,000
Reserve Tsf - SRU Team (Training)				\$5,000			\$5,000
Reserve Tsf - Radio Repeater Equipment				\$10,000			\$10,000
Total Protective Services	\$115,000		(\$52,500)	\$721,575	(\$84,000)	(\$32,500)	\$667,575
							<i>2018 Capital Request Adjusted Total (Fire)</i>
							\$124,000

Parks & Facilities

Community Center (completion in 2019) - rollover	\$8,119,910				(\$8,119,910)		\$0
Community Center Contracted Services - rollover	\$65,000				(\$43,357)		\$21,643
Community Center Generator (Report P&F 2017-08) - rollover	\$160,000				(\$160,000)		\$0
Community Center Playground & Landscaping (OTF) - rollover	\$223,900		(\$123,600)	2018 Trillium Grant	(\$100,300)		\$0
Community Center Furniture, Fixtures & Equipment	\$600,000					(\$157,311)	\$442,689
Community Center Olympia Ice Resurfacer (Finance 2017-18) - preapproved	\$83,300					(\$35,700)	\$47,600
Maple Leaf Park - Parking Lot Solar Lighting	\$17,000						\$17,000
Edgewood Park Playground Equipment	\$20,000						\$20,000
Replace 2009 Toro Lawnmower	\$19,500					(\$9,750)	\$9,750
Total Parks & Facilities	\$9,308,610		(\$123,600)	\$0	(\$8,423,567)	(\$202,761)	\$558,682
							<i>2018 Capital Request Adjusted Total (Parks & Facilities)</i>
							\$321,300

Total Capital Requests	\$14,694,419
Less: 2018 Capital Roll Over	(\$8,803,328)
Total 2019 Capital Expenditures	\$5,891,092
Reserve/Other Funding to Offset Capital	(\$2,278,393)
Net 2019 Capital Expenditures	\$3,612,699

Asset Replacement Reserve - 42% funded through OLG Funds	(\$750,000)
Asset Replacement Reserve - 58% funded through the Municipal Tax Levy	(\$1,038,900)
Capital Purchases funded through the Municipal Tax Levy with 2.5% increase	(\$1,823,799)

General Ledger

Revenue and Expense Working Current Budget Report

Fiscal Year 2019 To Period 1 by Department

Account	Description	2018 Total Budget	2018 Actual	Proposed Budget	Final Budget
Fund: 03 Water /Wastewater Operating					
4800 Water Wastewater Administration					
Revenue					
03-4800-9140	Miscellaneous Revenue - Syscc	-4,000.00	-4,075.50	-4,000.00	-4,000.00
03-4800-9143	Rent Revenue	-9,200.00	-8,479.35	-9,200.00	-9,200.00
03-4800-9154	Water & Wastewater Allocation	0.00	0.00		
03-4800-9184	Meter Installation Revenue	-7,920.00	-59,796.00	-38,000.00	-38,000.00
03-4800-9199	User Fees and Service Charges	-6,500.00	-26,515.00	-16,800.00	-16,800.00
03-4800-9305	Local Improvements - Water/Se	-24,852.61	-24,962.59	-1,143.44	-1,143.44
Total Revenue		-52,472.61	-123,828.44	-69,143.44	-69,143.44
Expense					
03-4800-1050	Gross Wages - Full Time	71,700.00	65,090.92	69,110.00	69,110.00
03-4800-1055	Gross Wages – Part Time	0.00	4,899.70	2,940.00	2,940.00
03-4800-1090	Gross Wages - Vacation	200.00	196.04	120.00	120.00
03-4800-1105	Benefits – OMERS	7,260.00	7,174.84	7,770.00	7,770.00
03-4800-1110	Benefits – EI Premium	90.00	83.90	70.00	70.00
03-4800-1115	Benefits – EI Reduced Premiurr	830.00	791.02	880.00	880.00
03-4800-1120	Benefits – CPP	2,250.00	2,157.85	2,330.00	2,330.00
03-4800-1130	Benefits – EHT	1,400.00	1,377.94	1,410.00	1,410.00
03-4800-1140	Benefits – WSIB	2,190.00	2,118.76	2,140.00	2,140.00
03-4800-1155	Manulife Group Benefits	6,160.00	5,125.80	6,450.00	6,450.00
03-4800-1180	Benefits - Other	40.00	33.21	40.00	40.00
03-4800-3055	Meal Allowance	100.00	0.00		
03-4800-3065	Mileage Reimbursement / Trave	450.00	276.44	200.00	200.00
03-4800-3070	Staff Training & Development	3,217.00	2,992.70	1,500.00	1,500.00
03-4800-3075	Seminars And Conferences	455.63	452.98		
03-4800-3080	Uniforms / Clothing	200.00	180.11	200.00	200.00
03-4800-3100	Legal Expense	2,000.00	0.00	2,000.00	2,000.00
03-4800-3140	Memberships	0.00	0.00		
03-4800-3205	Software support	0.00	0.00		
03-4800-3223	Water Meters	79,342.00	65,140.24	40,500.00	40,500.00
03-4800-3240	Radio Licenses	1,000.00	816.00	1,000.00	1,000.00
03-4800-3420	Office Supplies	880.01	891.91	2,000.00	2,000.00
03-4800-3500	Allocated Land Telephone	0.00	0.00		
03-4800-3510	Allocated Phone Service	583.00	0.00	620.00	620.00
03-4800-3730	Advertising	200.00	0.00	100.00	100.00
03-4800-3745	Postage/Courier	3,100.00	337.86		
03-4800-3775	Application Fees	0.00	0.00		
03-4800-3910	Purchase of Equipment	0.00	0.00		
03-4800-4100	Contracted Services	997.36	0.00	1,000.00	1,000.00
03-4800-4104	Contracted Services - Plans & S	0.00	0.00	7,000.00	7,000.00
03-4800-4199	Allocated Vehicle Costs	1,064.00	0.00	2,610.00	2,610.00
03-4800-5000	Property taxes	7,000.00	46,370.64	8,150.00	8,150.00
03-4800-5210	Write off Uncollective Accounts	0.00	0.00		
Total Expense		192,709.00	206,508.86	160,140.00	160,140.00
Total 4800 Water Wastewater Administration		140,236.39	82,680.42	90,996.56	90,996.56

General Ledger

Revenue and Expense Working Current Budget Report

Fiscal Year 2019 To Period 1 by Department

Account	Description	2018 Total Budget	2018 Actual	Proposed Budget	Final Budget
4801 Water & Wastewater Debentures					
Revenue					
03-4801-8950	Development Charges Revenue	-327,000.00	-327,000.00	-327,000.00	-327,000.00
Total Revenue		-327,000.00	-327,000.00	-327,000.00	-327,000.00
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 Debentu	180,000.00	179,102.28	180,000.00	180,000.00
Total Expense		507,000.00	506,102.28	507,000.00	507,000.00
Total 4801 Water & Wastewater Debentures		180,000.00	179,102.28	180,000.00	180,000.00
4809 Pumping Station					
Expense					
03-4809-3500	Phone	700.00	669.36	700.00	700.00
03-4809-3520	Internet	1,500.00	1,464.72	1,510.00	1,510.00
03-4809-3790	Hydro	5,600.00	3,325.70	4,700.00	4,700.00
03-4809-4100	Contracted Services	1,225.00	1,223.19	2,000.00	2,000.00
Total Expense		9,025.00	6,682.97	8,910.00	8,910.00
Total 4809 Pumping Station		9,025.00	6,682.97	8,910.00	8,910.00
4810 Millbrook Wastewater Plant					
Expense					
03-4810-3222	Biosolid management	25,140.00	26,025.12	20,000.00	20,000.00
03-4810-3229	Operator Contract	271,533.60	271,521.60	279,100.00	279,100.00
03-4810-3500	Phone	6,300.00	6,033.91	6,300.00	6,300.00
03-4810-3520	Internet	2,400.00	2,294.52	2,400.00	2,400.00
03-4810-3790	Hydro	136,000.00	88,101.56	114,000.00	114,000.00
03-4810-3795	Gas - Heating	15,700.00	10,014.91	13,500.00	13,500.00
03-4810-4100	Contracted Services	25,210.00	25,189.73	13,800.00	13,800.00
Total Expense		482,283.60	429,181.35	449,100.00	449,100.00
Total 4810 Millbrook Wastewater Plant		482,283.60	429,181.35	449,100.00	449,100.00
4811 Wastewater Collection System					
Expense					
03-4811-3791	Locates	2,775.00	2,156.34	500.00	500.00
03-4811-4100	Contracted Services	5,000.00	6,788.92	1,500.00	1,500.00
Total Expense		7,775.00	8,945.26	2,000.00	2,000.00
Total 4811 Wastewater Collection System		7,775.00	8,945.26	2,000.00	2,000.00
4813 Contribution to/from Water Reserve					

General Ledger

Revenue and Expense Working Current Budget Report

Fiscal Year 2019 To Period 1 by Department

Account	Description	2018 Total Budget	2018 Actual	Proposed Budget	Final Budget
Expense					
03-4813-8900	Contribution to/from Water Rese	0.00	68,591.88		
Total Expense		0.00	68,591.88		
Total 4813 Contribution to/from Water Reserve		0.00	68,591.88		
4815 Contribution to/from Wastewater Reserve					
Revenue					
03-4815-8900	Contribution to/from Water & W'	158,505.61	190,251.18	478,193.44	478,193.44
Total Revenue		158,505.61	190,251.18	478,193.44	478,193.44
Total 4815 Contribution to/from Wastewater Reserve		158,505.61	190,251.18	478,193.44	478,193.44
4818 Wastewater Revenue					
Revenue					
03-4818-9190	Sewer (bimonthly billing) Volum	-217,000.00	-213,426.26	-256,000.00	-256,000.00
03-4818-9191	Sewer Rates Fixed Charge	-480,000.00	-471,297.16	-596,000.00	-596,000.00
Total Revenue		-697,000.00	-684,723.42	-852,000.00	-852,000.00
Total 4818 Wastewater Revenue		-697,000.00	-684,723.42	-852,000.00	-852,000.00
4819 Water Revenue					
Revenue					
03-4819-9194	Water (bimonthly) Volume Cha	-162,000.00	-158,386.24	-272,000.00	-272,000.00
03-4819-9195	Water Fixed Charge	-258,000.00	-256,045.68	-336,000.00	-336,000.00
03-4819-9196	Water Connection /Other Charg	0.00	0.00		
Total Revenue		-420,000.00	-414,431.92	-608,000.00	-608,000.00
Total 4819 Water Revenue		-420,000.00	-414,431.92	-608,000.00	-608,000.00
4820 Water & Wastewater Other Income					
Revenue					
03-4820-9192	Water & Sewer Account Set Up	-5,600.00	-11,460.00	-13,800.00	-13,800.00
03-4820-9199	Locates & User Fees	0.00	-30.00		
03-4820-9992	Write off - Contra Revenue Accr	1,000.00	131.34	-1,000.00	-1,000.00
03-4820-9996	Penalty and Interest Income - v	-15,000.00	-20,170.14	-18,000.00	-18,000.00
Total Revenue		-19,600.00	-31,528.80	-32,800.00	-32,800.00
Total 4820 Water & Wastewater Other Income		-19,600.00	-31,528.80	-32,800.00	-32,800.00
4830 Millbrook Water - Distribution System					
Revenue					
03-4830-9140	Miscellaneous Revenue	0.00	0.00		

General Ledger

Revenue and Expense Working Current Budget Report

Fiscal Year 2019 To Period 1 by Department

Account	Description	2018 Total Budget	2018 Actual	Proposed Budget	Final Budget
Total Revenue		0.00	0.00		
Expense					
03-4830-3227	Hydrant Maintenance	5,000.00	3,160.45	5,000.00	5,000.00
03-4830-3435	Materials and Supplies	1,500.00	201.98	1,000.00	1,000.00
03-4830-3791	Locates	3,000.00	2,010.98	500.00	500.00
03-4830-4100	Contracted Services	4,000.00	3,641.99	78,000.00	78,000.00
Total Expense		13,500.00	9,015.40	84,500.00	84,500.00
Total 4830 Millbrook Water - Distribution System		13,500.00	9,015.40	84,500.00	84,500.00
4831 Millbrook Water - Treatment & Supply					
Expense					
03-4831-3120	Audit Fees	800.00	0.00	1,000.00	1,000.00
03-4831-3229	Operator Contract	116,366.40	116,366.40	119,550.00	119,550.00
03-4831-3340	Special Equipment	5,000.00	4,391.50		
03-4831-3500	Phone	1,600.00	1,502.04	1,600.00	1,600.00
03-4831-3520	Internet	1,500.00	1,464.72	1,510.00	1,510.00
03-4831-3790	Hydro	18,000.00	9,269.49	13,000.00	13,000.00
03-4831-4100	Contracted Services	16,650.00	14,772.38	8,000.00	8,000.00
Total Expense		159,916.40	147,766.53	144,660.00	144,660.00
Total 4831 Millbrook Water - Treatment & Supply		159,916.40	147,766.53	144,660.00	144,660.00
4833 Millbrook Water - Standpipe Tower					
Expense					
03-4833-3500	Phone	700.00	658.92	700.00	700.00
03-4833-3520	Internet	700.00	671.40	700.00	700.00
03-4833-3790	Hydro	6,200.00	10,417.32	5,200.00	5,200.00
03-4833-4100	Contracted Services	4,000.00	2,534.14	4,000.00	4,000.00
Total Expense		11,600.00	14,281.78	10,600.00	10,600.00
Total 4833 Millbrook Water - Standpipe Tower		11,600.00	14,281.78	10,600.00	10,600.00
4834 Sysco Oper. Wastewater Agreement					
Revenue					
03-4834-9140	Miscellaneous Revenue	-47,000.00	-34,602.47	-47,000.00	-47,000.00
Total Revenue		-47,000.00	-34,602.47	-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	32,792.10	40,000.00	40,000.00
03-4834-4700	Sewer Operator Service Charge	7,000.00	5,342.47	7,000.00	7,000.00
Total Expense		47,000.00	38,134.57	47,000.00	47,000.00

General Ledger

Revenue and Expense Working Current Budget Report

Fiscal Year 2019 To Period 1 by Department

Account	Description	2018 Total Budget	2018 Actual	Proposed Budget	Final Budget
Total 4834 Sysco Oper. Wastewater Agreement		0.00	3,532.10		
4835 Booster Pumping Station					
Expense					
03-4835-3500	Phone	700.00	658.92	700.00	700.00
03-4835-3520	Internet	700.00	671.40	700.00	700.00
03-4835-3790	Hydro	5,300.00	0.00	7,200.00	7,200.00
03-4835-4100	Contracted Services	4,000.00	1,853.45	3,000.00	3,000.00
Total Expense		10,700.00	3,183.77	11,600.00	11,600.00
Total 4835 Booster Pumping Station		10,700.00	3,183.77	11,600.00	11,600.00
4836 Kawartha Downs Wastewater Agreement					
Revenue					
03-4836-9140	Miscellaneous Revenue	-99,075.00	-109,711.70	-50,200.00	-50,200.00
Total Revenue		-99,075.00	-109,711.70	-50,200.00	-50,200.00
Expense					
03-4836-3435	Materials and Supplies	0.00	197.41	200.00	200.00
03-4836-4100	Contracted Services	89,750.00	93,579.30	44,000.00	44,000.00
03-4836-4700	Sewer Operator Service Charge	9,325.00	16,042.57	6,000.00	6,000.00
Total Expense		99,075.00	109,819.28	50,200.00	50,200.00
Total 4836 Kawartha Downs Wastewater Agreement		0.00	107.58		
4837 Water and Wastewater Capacity Monitoring					
Expense					
03-4837-4100	Contracted Services	42,000.00	42,148.25	40,000.00	40,000.00
Total Expense		42,000.00	42,148.25	40,000.00	40,000.00
Total 4837 Water and Wastewater Capacity Monitoring		42,000.00	42,148.25	40,000.00	40,000.00
8001 Bulk Water Sale					
Revenue					
03-8001-9189	Other Revenue - Miscellaneous	-50,000.00	-54,923.10	-32,000.00	-32,000.00
Total Revenue		-50,000.00	-54,923.10	-32,000.00	-32,000.00
Expense					
03-8001-3435	Material and Supplies	2,000.00	19.47	800.00	800.00
03-8001-3790	Hydro	5,300.00	0.00	1,000.00	1,000.00
03-8001-4100	Contracted Services	2,000.00	117.02	500.00	500.00
03-8001-5600	Interdepartmental Charge - Wat	31,100.00	0.00	21,940.00	21,940.00
Total Expense		40,400.00	136.49	24,240.00	24,240.00

General Ledger
Revenue and Expense Working Current Budget Report
Fiscal Year 2019 To Period 1 by Department

Account	Description	2018 Total Budget	2018 Actual	Proposed Budget	Final Budget
	Total 8001 Bulk Water Sale	-9,600.00	-54,786.61	-7,760.00	-7,760.00

General Ledger

Revenue and Expense Working Current Budget Report

Fiscal Year 2019 To Period 1 by Department

Account	Description	2018 Total Budget	2018 Actual	Proposed Budget	Final Budget
03-4800	Water Wastewater Administration	140,236.39	82,680.42	90,996.56	90,996.56
03-4801	Water & Wastewater Debentures	180,000.00	179,102.28	180,000.00	180,000.00
03-4809	Pumping Station	9,025.00	6,682.97	8,910.00	8,910.00
03-4810	Millbrook Wastewater Plant	482,283.60	429,181.35	449,100.00	449,100.00
03-4811	Wastewater Collection System	7,775.00	8,945.26	2,000.00	2,000.00
03-4813	Contribution to/from Water Reserve	0.00	68,591.88		
03-4815	Contribution to/from Wastewater Reserve	158,505.61	190,251.18	478,193.44	478,193.44
03-4818	Wastewater Revenue	-697,000.00	-684,723.42	-852,000.00	-852,000.00
03-4819	Water Revenue	-420,000.00	-414,431.92	-608,000.00	-608,000.00
03-4820	Water & Wastewater Other Income	-19,600.00	-31,528.80	-32,800.00	-32,800.00
03-4830	Millbrook Water - Distribution System	13,500.00	9,015.40	84,500.00	84,500.00
03-4831	Millbrook Water - Treatment & Supply	159,916.40	147,766.53	144,660.00	144,660.00
03-4833	Millbrook Water - Standpipe Tower	11,600.00	14,281.78	10,600.00	10,600.00
03-4834	Sysco Oper. Wastewater Agreement	0.00	3,532.10		
03-4835	Booster Pumping Station	10,700.00	3,183.77	11,600.00	11,600.00
03-4836	Kawartha Downs Wastewater Agreement	0.00	107.58		
03-4837	Water and Wastewater Capacity Monitoring	42,000.00	42,148.25	40,000.00	40,000.00
03-8001	Bulk Water Sale	-9,600.00	-54,786.61	-7,760.00	-7,760.00
Total Revenues:		-1,553,642.00	-1,590,498.67	-1,539,950.00	-1,539,950.00
Total Expenses:		1,622,984.00	1,590,498.67	1,539,950.00	1,539,950.00
Report Net:		69,342.00	0.00		



**The Township of Cavan Monaghan
Water & Wastewater
Capital Requests in 2019
FINAL**

Capital Item Requested	Requested Purchases	2018 Roll Overs	Reserve/ Other Funding Available	Reserve/ Other Funding Available	Transfers Asset Replacement Reserve	Transfer to/from W & WW Reserve
Water Distribution System						
Water Main Replacement Main Street (Frederick to King)	10,000		77,000			87,000
Hydrants Provision	35,400	-20,400			-4,800	10,200
Total Water Distribution System	\$45,400	(\$20,400)	\$77,000	\$0	(\$4,800)	\$97,200
Total Water Capital	\$45,400	(\$20,400)	\$77,000	\$0	(\$4,800)	\$97,200
Wastewater Collection System						
Sewer System Rehabilitation	154,000				-18,480	135,520
Sewer System Relining	306,000					306,000
Wastewater Collection System	\$460,000	\$0	\$0	\$0	(\$18,480)	\$441,520
Total Wastewater Capital	\$460,000	\$0	\$0	\$0	(\$18,480)	\$441,520
Total Water and Wastewater Capital	\$505,400	(\$20,400)	\$77,000	\$0	(\$23,280)	\$538,720
Total Capital Requests						\$582,400
Less: 2018 Capital Roll Over						(\$20,400)
Total 2019 Capital Expenditures						\$562,000
Reserve/Other Funding to Offset Capital						(\$23,280)
Net 2019 Capital Expenditures						\$538,720

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

		Audited 31-Dec-17	2018 Budget		Community Center		Estimated 31-Dec-18	2019 Budget		Estimated 31-Dec-19
			Additions	Withdrawals	2017	2018		Additions	Withdrawals	
Reserves										
Committed Reserves										
0740	Building Services Reserve (Building Code Act, 1992)	Building	\$330,342	\$509,767	(\$76,028)		\$764,081		(\$23,095)	\$740,986
2688	CMCC Donation Reserve Account	General	\$0	\$75,695			\$75,695			\$75,695
2680	Parkland Reserve Fund (City of Peterborough)	ECD	\$69,075				\$69,075			\$69,075.20
2670	Water Reserve (SWSSA, 2002)	Water	\$446,485	\$88,183	(\$19,591)		\$515,077	\$128,956	(\$97,200)	\$546,832.53
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	\$571,894	(\$690,724)		\$571,894		(\$571,894)	\$0.00
2510	Operating Roll Over (Prior Year)	General	\$42,489	\$4,789	(\$42,489)		\$4,789	\$6,730	(\$4,789)	\$6,730.00
2607	Solar Disposal Reserve	General	\$11,500	\$2,500			\$14,000	\$2,500		\$16,500.00
2602	Springville & Ebenezer Cemetery Reserve	General	\$26,030		(\$250)		\$25,780		\$1,250	\$27,029.73
Designated Reserves										
2600	General Working Fund	General	\$53,188		(\$36,280)		\$16,908			\$16,907.74
2697	Asset Replacement Reserve	General	\$12,835,096	\$1,612,691	(\$465,523)	(\$6,922,814)	\$7,059,450	\$1,810,540	(\$742,474)	\$8,127,516.06
	Less: Infrastructure Loan (Solar Units)	General	(\$283,534)	\$57,376			(\$226,158)	\$57,376		(\$168,782.45)
	Less: Infrastructure Loan (LED Street Lights)	General	(\$36,279)	\$23,000			(\$13,279)	\$13,279		\$0.00
	Less: Infrastructure Loan Sediment Removal)	General	\$0		(\$96,000)		(\$96,000)	\$48,000		(\$48,000.00)
	Less: Loan DC's (Community Center)	General	\$0			(\$1,657,186)	(\$1,657,186)			(\$1,657,186.00)
	Net Asset Replacement Reserve	General					\$5,066,827			\$6,253,547.61
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	\$3,141,000	\$99,000		(\$1,007,000) (\$2,233,000)	\$0	\$696,575		\$696,575.00
2695	Contingency Reserve	General	\$143,986				\$143,986			\$143,986.13
2610	Election Reserve	General	\$41,639		(\$25,347)		\$16,292	\$10,000		\$26,292.09
2640	Infrastructure & Technology (IT) Reserve	General	\$54,908		(\$44,848)		\$10,059		(\$5,970)	\$4,089.21
2696	Lottery Funds (OLG) Reserve	General	\$0	\$1,540,748	(\$124,660)		\$1,416,088	\$750,000	(\$750,000)	\$1,416,088.00
	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					(\$983,912)			(\$983,912.00)
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	\$19,599	(\$32,829)		\$597,853	\$20,000	(\$33,800)	\$584,053.37
2650	Fire Dept HWY Funds	Fire	\$62,930				\$62,930			\$62,929.55
2652	Fire Ground Hours	Fire	\$11,906		(\$467)		\$11,439		(\$1,000)	\$10,439.36
2653	Fire Training Reserve (Special Rescue)	Fire	\$12,735		\$0		\$12,735	\$5,000	(\$12,735)	\$5,000.39
2654	Superior Tank Shuttle Res - Fire	Fire	\$21,774		(\$408)		\$21,365			\$21,365.35
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

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

		Audited 31-Dec-17	2018 Budget		Community Center		Estimated 31-Dec-18	2019 Budget		Estimated 31-Dec-19	
			Additions	Withdrawals	2017	2018		Additions	Withdrawals		
Reserves											
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			\$22,099,136	\$4,850,346	(\$1,810,284)	(\$1,007,000)	(\$15,393,000)	\$8,739,198	\$3,939,540	(\$2,752,027)	\$9,926,712
Obligatory Reserves											
2909	Parkland (Cash In Lieu) Reserve	ECD	\$139,874	\$24,400			\$164,274			\$164,273.70	
2908	Federal Gas Tax	Roads	\$211,971	\$261,498	(\$421,878)		\$51,591	\$267,839	(\$318,693)	\$737.39	
Total Reserves			\$22,450,981	\$5,136,244	(\$2,232,162)	(\$1,007,000)	(\$15,393,000)	\$8,955,064	\$4,207,379	(\$3,070,720)	\$10,091,723
Development Charges											
Development Charges - Cavan Monaghan By-Law 2015-38											
2919	DCRF - Water Services	W&WW	(\$616,122)	\$ 365,132			(\$250,990)	\$91,283		(\$159,706.93)	
2920	DCRF - Wastewater Services	W&WW	\$410,503	\$ 988,989	(\$327,000)		\$1,072,492	\$247,247	(\$327,000)	\$992,739.20	
2921	DCRF - Stormwater Management Services	W&WW	\$4,898	\$ -			\$4,898	\$0		\$4,897.72	
2922	DCRF - Roads and Related	Roads	\$179,951	\$ 271,075	(\$75,000)		\$376,027	\$67,769	(\$80,000)	\$363,795.57	
2923	DCRF - Fire Protection Services	Fire	\$55,953	\$ 84,801			\$140,754	\$21,200		\$161,954.04	
2924	DCRF - Police Services	General	\$5,955	\$ 6,612			\$12,567	\$1,653		\$14,219.87	
2925	DCRF - Library	Library	\$54,219	\$ 66,883			\$121,102	\$16,721		\$137,822.20	
2926	DCRF - Parks Reserve Fund	ECD	\$110,972	\$ 166,919			\$277,891	\$41,730		\$319,620.53	
2927	DCRF - Recreation	ECD	\$343,608	\$ 260,823	(\$20,000)		\$584,430	\$65,206		\$649,635.79	
2928	DCRF - Administration (Studies)	General	\$32,035	\$ 41,969			\$74,004	\$10,492	(\$52,500)	\$31,996.18	
Total Development Charge Reserves			\$581,972	2,253,202.00	(\$422,000)	\$0	\$0	\$2,413,174	\$563,301	(\$459,500)	\$2,516,974
TOTAL Reserves & DC Reserves			\$23,032,953	\$7,389,446	(\$2,654,162)	(\$1,007,000)	(\$15,393,000)	\$11,368,237	\$4,770,680	(\$3,530,220)	\$12,608,697