



## Special Council Meeting

<b>To:</b>	Mayor and Council
<b>Date:</b>	December 10, 2020
<b>From:</b>	Kimberley Pope, Finance Department
<b>Report Number:</b>	Finance 2020-22
<b>Subject:</b>	1st Draft 2021 Budget Presentation

### Recommendations:

1. That Council receives the 1<sup>st</sup> Draft 2021 Budget Presentation for discussion and education purposes;
2. That Council provides direction on the projects to be removed from future budget discussions to determine the Municipal Residential Tax Rate required to fund the Operating & Capital budgets;
3. That Council pre-approves the purchase of two (2) replacement vehicles; the 2007 International Tandem #19-07 and the 2008 Rubber Tire Excavator #34-08, due to limited stock availability, extended delivery timelines and to gain the optimum purchase price for the municipality in the Tender;
4. That Council pre-approves the Financial Management Software, Integration & Training, as supported by MNP LLP's Website & IT Service Delivery and Modernization Review, to access the promotional software discount which expires as of December 31, 2020 and to enter into a contract for purchase of the Diamond ERP financial software including Virtual City Hall (VCH) as a Single Source procurement (5.6.2.) under Purchasing By-law No. 2020-22.

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### Overview:

This public budget presentation is to provide the first draft of the 2021 Operating and Capital Budgets for review, discussion and education purposes between management and Council. The Chief Administrative Officer & Director of Finance have reviewed and adjusted the draft 2021 budget estimates, in consultation with the Mayor (through the budget committee), as submitted by senior staff for consideration.

The 1<sup>st</sup> draft budget presentation would require a 20.9% municipal tax rate increase to fund the full Operating & Capital budgets as presented in this draft. Staff are requesting that Council provide direction on the removal of capital projects, as per the priorities identified within our Corporate Strategic Plan (attached for reference), to reduce the budget and determine the percentage (%) of municipal tax levy increase required to fund the 2021 Operating & Capital Budgets.

The following are tax rate percentage alternatives (2%-10%), provided as examples, and the associated reductions required to balance the budget, for Council's review and consideration;

- 2% increase, requires a reduction of \$2.0M (Capital Budget to \$3.5M)
- 3% increase, requires a reduction of \$1.9M (Capital Budget to \$3.6M)
- 5% increase, requires a reduction of \$1.7M (Capital Budget to \$3.8M)
- 10% increase, requires a reduction of \$1.2M (Capital Budget to \$4.3M)

Approximately every 1% municipal residential tax rate increase equals an additional \$95,700 in revenue towards the Operating & Capital budgets.

In November 2020 the Ontario Government announced that the 2020 Assessment Update has been postponed due to the Covid19 pandemic. MPAC property assessments for the 2021 taxation year will continue to be based on the fully phased-in January 1, 2016 current values (the same valuation date in use for the 2020 taxation year). The 2021 MPAC estimated roll total has increased by approximately 1.6% due to the increased current value assessments (approx. \$27M CVA) as result of the new development within the township in 2020, and therefore is expected to generate \$142,940 in additional municipal tax revenues for 2021.

An estimated 1% municipal tax levy increase equals an increase of \$6.79 per \$100,000 of current value assessment, based on the active MPAC Assessment Roll Total. Therefore a 1% municipal tax levy increase on a \$400,000 assessed residential property would result in \$27.12 of additional municipal taxation on the annual tax bill, which is the equivalent of \$0.07/day.

## Tax Levy Comparison

The tax rate and assessment comparisons provide Council with a summary of the tax rate changes over five fiscal years. The table below is a history of the MPAC Municipal Assessment (weighted) for the Township of Cavan Monaghan and the corresponding final tax rates per year. The growth in the municipal roll current values estimate that for every 1% municipal tax increase in the 2021 budget will result in \$95,700 of municipal tax revenues.

	Tax Rate and Assessment Comparison				
	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021 Draft</u>
Amount to be raised by Taxes	\$6,891,730	\$7,550,201	\$8,369,845	\$9,566,884	
Weighted Assessment	\$1,112,017,264	\$1,176,851,571	\$1,272,470,506	\$1,409,981,617	\$1,431,048,372
Increase in CVA year over year	5.7%	5.8%	8.1%	10.8%	1.5%
Taxes per 100,000 Residential	\$619.75	\$641.56	\$657.76	\$678.51	
Increase in Tax %	3.50%	3.50%	2.50%	3.16%	

## Financial Impact:

### Operating

The Operating budget presented contains a consolidated department net decrease of 0.4% which includes increased pressure on expenditures and modifications to reduce the impact of the Covid-19 pandemic, maintaining efficiencies and improving online access/delivery of services as set by Council, policy, by-law, and provincial legislation requirements.

The summary below indicates each department's efforts to maintain conservative budgets while adjusting the delivery of services;

Operating Budget	2020	2021	Variance	
	Final	1st Draft		
Planning	\$325,452	\$326,060	\$608	0.2%
Building (funded through Building Reserve)	\$362,760	\$324,524	-\$38,236	-10.5%
By-law Enforcement	\$8,121	\$9,281	\$1,160	14.3%
Protective Services (Operating)	\$758,509	\$778,970	\$20,461	2.7%
Protective Services (Vehicles)	\$50,634	\$53,550	\$2,916	5.8%
Public Works (Operating)	\$1,522,435	\$1,634,980	\$112,545	7.4%
Public Works (Solar)	\$22,269	\$28,522	\$6,253	28.1%
Public Works (Vehicles)	\$421,229	\$334,749	-\$86,480	-20.5%
Public Works - Environmental	\$390,425	\$397,245	\$6,820	1.7%
Parks & Facilities (Operating)	\$1,136,531	\$1,129,081	-\$7,450	-0.7%
Parks & Facilities (Vehicles)	\$17,694	\$21,655	\$3,961	22.4%
Office of the CAO & Economic Dev.	\$423,630	\$389,312	-\$34,318	-8.1%
Office of the Clerk	\$286,478	\$266,891	-\$19,587	-6.8%
Finance & Information Technology	\$290,644	\$295,707	\$5,063	1.7%
<b>Consolidated Department Net Changes</b>	<b>\$6,016,811</b>	<b>\$5,990,527</b>	<b>-\$26,284</b>	<b>-0.4%</b>
Council	\$186,715	\$187,040	\$325	0.2%
Library Board Operating Levy & Allocated Expenses	\$278,898	\$304,220	\$25,322	9.1%
Library Board Capital Levy	\$55,901	\$31,761	-\$24,140	-43.2%
Ganaraska, Kawartha & Otonabee Conservation	\$95,244	\$98,130	\$2,886	3.0%
Committees of Council	\$21,300	\$11,300	-\$10,000	-46.9%
Police Contract & Services	\$1,310,023	\$1,353,560	\$43,537	3.3%
<b>Consolidated Other Services/Levy Changes</b>	<b>\$1,948,081</b>	<b>\$1,986,011</b>	<b>\$37,930</b>	<b>1.9%</b>
<b>Total Department &amp; Other Services/Levy</b>	<b>\$7,964,892</b>	<b>\$7,976,538</b>	<b>\$11,646</b>	<b>0.1%</b>

The Consumer Price Index rose 0.1% in the 12 months to August; on the September notice from Statistics Canada and the municipal wage grid has been indexed.

The Canadian Union of Public Employees Local 1306.2 Public Works Unit and Parks Unit collective wage agreements are included in this draft.

In December 2020 Council will receive the annual User Fees & Charges By-law to ensure municipal revenues for services reduce the impact of the cost of services on the municipal property tax rate. Any amendments will be updated in the next draft budget, where applicable.

## Departmental Summary

A summary of changes within the 2021 Draft Operating Budget Proposal are provided during the budget committee meetings with department management staff, as indicated below. Due to increased online access to training, seminars and conferences there is an overall reduction in budget estimates related to hotel, travel/mileage and out-of-town expenditures amongst all departments.

The **Planning Department** has an increase of 0.2% (+\$608) which is primarily attributed to the following:

- Increase in estimated revenues,
- Allocation for the Executive Director of Planning with the Building & Economic Development departments.

The **Building Department** budget is funded through building permit revenues and therefore does not affect the municipal tax rate. The Building Department has a decrease of 10.5% (-\$38,236) which is primarily attributed to the following;

- Removal of a full-time contract position,
- Allocation for the Executive Director of Planning with the Building & Economic Development departments.

The **By-law Department** has an increase of 14.3% (+\$1,160) which is primarily attributed to grid indexing for wages & benefits.

The **Protective Services (Fire) Department** has a consolidated increase of 2.9% (+\$23,377) which is attributed to the following;

- Increase in wages & benefits of volunteer fire fighter compliment,
- Increased contracted services, dispatch and materials & supplies,
- Allocation of full year of wages and benefits of Fire Department Administration in lieu of previously shared position with Parks & Facilities.

The **Public Works Department** has a consolidated increase of 1.6% (+\$32,318) which is primarily attributed to the following;

- Reduced solar revenues,
- Reduced equipment maintenance and repairs,
- Increased Materials including Salt & Sand,
- Reduced recoverable revenues.

The **Environmental Services Department** has an increase of 1.7% (+\$6,820) which is primarily attributed to the following;

- Extension of the Kitchen Waste Organic program funded through taxation without additional grant funding,
- Increase in per stop pick up in the waste collection contract as the new homes are added to the collection routes.

The **Parks & Facilities Department** has a decrease of 0.3% (-\$3,489) which is primarily attributed to the following;

- Alternate hours of operation of facilities
- Increased cleaning at facilities with additional expenses
- Increased health and safety training and development

- Allocation of wages and benefits for the Supervisor of Operations in lieu of the Manager of Parks & Facilities position.

The **Office of the CAO & Economic Development** has a decrease of 8.1% (-\$34,318) which is primarily attributed to the following;

- Reduced HR Contracted Services,
- Reduced events under Economic Development,
- Allocation for the Executive Director of Planning with the Building & Economic Development departments.

The **Office of the Clerk** has a decrease of 6.8% (-\$19,587) which is primarily attributed to the following;

- Reduced wages and benefits as Records Management contract will be completed in the first quarter of 2021,
- Increase in Corporate Insurance premiums which results in a 10% increase to allocated insurance amongst all municipal departments,

The **Finance Department & Information Technology** has an increase of 1.7% (\$5,063) which is primarily attributed to the following;

- Increased cost of software licensing,
- Grant funding utilized to offset contract position for implementation of financial software and integration amongst departments,
- Reduced contracted services as tri-annual actuarial completed in 2020,
- Increase to corporate retiree administered benefits,
- Reduction in postage as a result of enhanced online options.

The **Council** budget has an increase of 0.2% (+\$325) which is primarily attributed grid indexing and increases in associated benefit premiums.

The **Library** budget has a consolidated increase of 0.4% (\$1,182) which is identified by the Library Board's delegation to Council summarizing the following;

- \$293,491 Operating Levy increase request of 8.8%,
- \$31,761 Net Capital Levy request (\$40,623 less \$3,862 DC's towards circulation materials less \$5,000 Capital rollover from 2020)
- Allocated expenses; audit fees, insurance premiums, payroll and IT fees.

The **Conservation and Authorities** budget has an estimated consolidated increase of 3.0% (\$2,886) as some of the 2021 levy requests have not yet been received.

The **Committees of Council** budget has a reduction of \$10,000 which is primarily attributed to the following budget requests;

- The Municipal Revitalization and Heritage Advisory Committee has rolled over \$13,500 from the 2020 Heritage By-law contract position and \$1,400 landscaping not utilized in 2019,
- MRHAC has also requested Planter Boxes (\$2,500) and Awards (\$500).

The **Police Contract & Services** budget has an estimated increase of 3.3% (\$43,537) which is primarily attributed to potential budget increase to the Police Contract and estimated Insurance Premiums.

## Environmental Tax Rate

The 2021 Environmental Budget indicates a total levy increase of \$71,003 for the operational costs within each ward, kitchen waste program, landfill monitoring expenses and the shared expenditures at the Transfer station. This budget equals an environmental tax rate increase of \$4.96 per \$100,000 of current value assessment, based on the active MPAC Assessment Roll Total. Therefore, on a \$400,000 assessed residential property the total environmental tax rate increase would be \$19.85.

## 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 and amendments as a result of the 2020 rate study update. Watson & Associates are presenting the 2020 Water & Wastewater Rate Study as an education session to Council on January 26, 2021 for further review and discussion. Any funds remaining at the end of the year are transferred into the Water & Wastewater Reserve for future years of Capital and/or Operations. The water service is user paid and therefore does not affect the municipal tax rate.

## Capital

The 2021 Capital Budget presented contains an estimated \$9,403,000 total Capital Expenditures including the 2020 capital roll overs. This total proposed expenditure includes \$2,030,009 of unfunded capital requests that would need to be removed to result in a 0% increase. Staff are requesting Council's direction on the selection of capital projects to be removed from the 2021 budget, in alignment with priorities identified within the Corporate Strategic Plan, to determine the proposed municipal capital tax levy increase. Approximately every 1% residential tax rate increase will equal \$95,700 in municipal tax revenues.

A summary of the 2021 draft Capital Budget is provided below;

Total Capital Requests	<u>\$9,403,000</u>
Less: 2020 Capital Roll Over	<u>(\$302,800)</u>
Less: Future Year pre-approvals	<u>(\$594,410)</u>
<b>Total 2021 Capital Expenditures</b>	<b><u>\$8,505,790</u></b>
Reserve/Other Funding to Offset Capital	<u>(\$3,054,126)</u>
<b>Net 2021 Capital Expenditures</b>	<b><u>\$5,451,664</u></b>
<b><u>Funding Sources:</u></b>	
Asset Replacement Reserve funded through the Municipal Tax Levy	\$1,661,800
Capital Requests funded through the Municipal Tax Levy @ 0% increase	<u>\$1,759,855</u>
Total Capital Funded through Municipal Tax Levy	<u>\$3,421,655</u>
Excess Capital Requests, unfunded @ 0% increase	<u>\$2,030,009</u>
	<u>\$5,451,664</u>

## Pre-Approval Requests (2)

### 1. Replace two Public Works Vehicles

#### **2007 International Tandem #19-07 & 2008 Rubber Tire Excavator #34-08**

Replacement vehicles for the 2007 International Tandem #19-07 and the 2008 Rubber Tire Excavator #34-08 are included in the Capital Budget for a combined total of \$585,000. The combined purchase will be funded utilizing \$78,000 of estimated trade in values and \$507,000 from Development Charges (DC 5.3.1 No.2 & 3), without additional funds required through the municipal tax levy. Due to the pandemic, limited stock and extended delivery timelines, staff are requesting the preapproval of these vehicles to gain the optimum price and receive fleet delivery by 2022.

### 2. Financial Management Software, Integration & Training

Diamond ERP financial software, including “Virtual City Hall” is included in the Capital Budget utilizing Modernization & Reserve Funds of \$293,500 and an additional \$5,250 to be funded through municipal taxation. In order to access promotional discount that expires as of December 31, 2020 staff are requesting the pre-approval of this software. The MNP final report will be presented to Council in January 2020 however, MNP has provided the attached letter in support of signing a contract to purchase Diamond ERP financial software, as a priority identified with capacity to streamline processes and enable online self-serve options on the Township’s website. Staff are recommending this purchase as a Single Source (5.6.2.) under Purchasing By-law No. 2020-22 due to the “need for compatibility” (b), supported by MNP that “required goods are supplied by a particular supplier having special knowledge, skills, expertise” (d), “goods purchased under circumstances which are exceptionally advantageous to the municipality” (d) and the grant funds “terms and conditions of the commitment into which the municipality will enter are acceptable” (h). As per RFP 2020-06, Meyers Norris Penny (MNP) LLP was approved by Council on September 21, 2020 to complete the Website & IT Service Delivery and Modernization Review. MNP is a third-party consultant hired to review the Township’s existing operations relating to finance, complaint resolution, and fleet management with the goal of identifying opportunities to streamline processes and enable online self-serve options on the Township’s website. The Diamond software “extends citizen engagement and services anytime, anywhere and on any device with Virtual City Hall (VCH). VCH offers a diverse and powerful set of features and payment options for citizens and other stakeholders to easily do business with your municipality”.

This year’s capital budget includes \$194,078 as the final payment (Year 6) of the total \$1,201,504 that Cavan Monaghan paid, as the benefitting municipality, towards the reconstruction of the Millbrook Dam. 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 benefiting 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.

## **2020 Grant Applications, rolled over into 2021 Budget**

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

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

Funding Notices; originally anticipated in the spring/summer of 2020 however this program was delayed due to the pandemic. The municipality has received ongoing communications indicating applications are still in process/under review.

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

#### **Parks & Facilities Report 2019-15**

1. \$966,000 Renovation of the Millbrook Arena to a multipurpose community hub (pending approval).

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

#### **Council Motion R/04/11/19/13**

2. \$511,750 Rehabilitation of the historically designated Old Millbrook School (pending approval)

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

#### **Pending Public Works Report**

3. \$600,000 Urbanization of Main Street (pending approval)

Total Municipal Contribution of \$160,020 commitment over project completion as follows; \$80,010 (2021) and \$80,010 (2021).

### **Municipal Modernization Program (MMP) Grant Applications**

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

#### **Finance Report 2019-19 (1<sup>st</sup> application intake)**

1. **\$25,000 Website & IT Modernization Plan** (2020 Grant approved),



2. \$25,000 Millbrook Arena Feasibility Study & Fiscal Evaluation (not approved),
3. \$35,000 Public Works GPS Tracking System (not eligible).

The municipality intends to apply for the 2<sup>nd</sup> application intake of the MMP Grant program in 2021 after the completion of the current Website & IT Service Delivery and Modernization Review by Meyers Norris Penny (MNP) LLP, as approved by Council on September 21, 2020, ECD Report 2020-06 RFP 2020-06. This 2<sup>nd</sup> intake grant application will follow the recommendations from MNP (to be presented in January 2021) pending Council's approval. There is a funding estimate of \$80K in the Capital budget however, the project will only proceed to the maximum of the grant funds approved.

### **Reserve and Reserve Funds**

The estimated Year End Reserve and Reserve Fund balances will be provided in the 2<sup>nd</sup> draft budget report including the year end roll-overs.

The recommendations in the Potential Impact of Loss of OLG Funding Report, 2012 and the Modified Service Delivery Review, 2013 were implemented through past budgets 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 Budget, completed in 2015, maintaining a minimum \$1.1 million contribution through the municipal levy
- Phase 3: Removal of OLG Revenues as the primary source of Revenues for investment to the Asset Replacement Reserve.
- 2016, 33% of the \$1,500,000 investment funded by the tax levy,
  - 2017, 42% of the \$1,452,000 investment funded by the tax levy,
  - 2018, 49% of the \$1,504,700 investment funded by the tax levy,
  - 2019, 58% of the \$1,788,900 investment funded by the tax levy,
  - 2020, 85% of the \$2,036,490 investment funded by the tax levy,
  - 2021, 80% of the \$2,077,200 investment proposed to be funded by the municipal tax levy,

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

### **Attachments:**

- 1<sup>st</sup> Draft - 2021 Tax Rate calculation (estimated)
- 1<sup>st</sup> Draft - 2021 Budget Summary
- 1<sup>st</sup> Draft - 2021 Operating Budget Summary Reports
- 1<sup>st</sup> Draft - 2021 Library Operating & Capital Budgets
- 1<sup>st</sup> Draft - 2021 Capital Requests

- MNP Letter of Support
- W&WW - 1<sup>st</sup> Draft – 2021 Operating Budget Summary Report
- W&WW - 1<sup>st</sup> Draft – 2021 Capital Requests
- Cavan Monaghan Corporate Strategic Plan, Laridae 2019
- Cavan Monaghan 10 Year Capital Forecasts by Department

Respectfully Submitted by,

Reviewed by,

Kimberley Pope  
Director of Finance/Treasurer

Yvette Hurley  
Chief Administrative Officer

# 2021 Municipal Tax Rates

1st Draft (0%, break-even for discussion)

Property Class Description	RTC	RTQ	2020 MPAC Active Roll Total	Tax Ratio	Tax Rate Reduction	Weighted Assessment	1st Draft Tax Rate	1st Draft 2021 Taxes
Commercial, , Exempt From Taxation, But Eligible For Payment-In-Lieu Of Taxes At The Full Rate	C	F	2,483,700	1.0986	1	2,728,593	0.00745412	18,513.81
Commercial, Payment In Lieu, Full, Excess Land School Rates).	C	V	105,000	1.0986	0.7	80,747	0.00521789	547.88
Commercial, Taxable vacan land shared, Subject To Payment-In-Lieu Of Taxes At The Full Rate	C	G	1,310,000	1.0986	1	1,439,166	0.00745412	9,764.90
Commercial, Taxable At The Full Rate.	C	J	391,000	1.0986	0.7	300,687	0.00521789	2,040.19
Commercial taxable: Excess land	C	U	85,952,052	1.0986	1	94,426,924	0.00745412	640,697.31
Commercial, Taxable At The Vacant Land Rate.	C	X	3,564,748	1.0986	0.7	2,741,363	0.00521789	18,600.45
Commerical payment in lieu full vacan land	C	Y	2,594,000	1.0986	0.7	1,994,838	0.00521789	13,535.20
Commercial payment in lieu general vacant land	C	Z	136,000	1.0986	0.7	104,587	0.00521789	709.63
New Construction Commercial: Full No Support Exempt	X	T	-	1.0986	0.7	-	0.00521789	-
Farmland, Taxable At The Full Rate.	E	T	7,332,500	1.0986	1	8,055,485	0.00745412	54,657.37
Industrial, Taxable, Shared Payment-In-Lieu (Not Pil But Shared As If It Was)	F	T	61,440,800	0	0	-	-	-
Industrial, Taxable At The Full Rate.	I	H	220,042,400	1	0.25	55,010,600	0.00169628	373,253.11
Industrial, Taxable At The Vacant Land Rate. Excess Land	I	T	74,500	1.5432	1	114,968	0.01047079	780.07
Industrial, Taxable At The Vacant Land Rate.	I	U	3,989,300	1.5432	1	6,156,288	0.01047079	41,771.11
New Construction Industrial, Taxable At The Full Rate.	I	X	444,900	1.5432	0.65	446,270	0.00680601	3,027.99
Pipeline Taxable: Full	I	X	1,410,800	1.5432	0.65	1,415,145	0.00680601	9,601.92
Multi-Residential Taxable: Full School Rates).	J	T	1,717,000	1.5432	1	2,649,674	0.01047079	17,978.34
Rate.	P	T	7,457,000	1	0.9386	6,999,140	0.00636851	47,489.95
Residential, Taxable At The Full Rate.	M	T	3,976,000	1	1.7802	7,078,075	0.01207886	48,025.54
Managed Forest, Taxable At The Full Rate.	R	G	1,745,000	1	1	1,745,000	0.00678511	11,840.02
	R	P	-	1	1	-	0.00678511	-
	R	T	1,235,967,197	1	1	1,235,967,197	0.00678511	8,386,176.57
	T	T	6,374,500	1	0.25	1,593,625	0.00169628	10,812.93
			<b>\$ 1,648,508,397</b>			<b>1,431,048,372</b>		<b>9,709,824.31</b>

2021 Estimated Budget Requirement	9,709,824
Amount to be raised by taxes	9,709,824
Weighted Assessment	1,431,048,372
Tax Rate	0.00678511
Taxes per 100,000 Residential Assessment	\$ 678.51

Estimated Break-even, with 0% TAX INCREASE (due to Assessment Growth) is \$142,940

**2021**  
**2020**  
Estimated increase in Residential Tax Rate % **\$678.51**  
**0.00%**  
**\$ Value of increase per 100,000 Residential CVA \$0.00**

Approximately every 1% residential tax rate increase equals \$ 95,700



## 2021 Budget Summary 1st Draft

Summary 2021 Project Budget	Operating % Net change over 2020	Operating	Capital	Total	Tax Levy	Prov/Fed Grant	DC's and/or Reserve Funds	User Fees & Other Revenue	Total
Planning	0.2%	346,460	125,000	471,460	430,060		21,000	20,400	471,460
Building	-10.5%	324,524		324,524	-		324,524		324,524
By-Law Enforcement	14.3%	9,281		9,281	9,281				9,281
Protective Services (Fire)	2.9%	914,320	1,616,000	2,530,320	2,420,020	17,800	28,500	64,000	2,530,320
Public Works	1.6%	2,079,751	4,368,543	6,448,294	3,832,612	1,484,000	972,182	159,500	6,448,294
Parks & Facilities Department	-0.3%	1,281,361	2,276,350	3,557,711	1,779,846	1,083,634	563,606	130,625	3,557,711
Office of the CAO & ECD	-8.1%	519,312	243,200	762,512	537,512	95,000		130,000	762,512
Office of the Clerk	-6.8%	308,131	50,000	358,131	316,891	11,000	5,740	24,500	358,131
Finance & Information Technology	1.7%	641,657	2,199,629	2,841,286	2,097,332	368,000	93,004	282,950	2,841,286
<b>Consolidated Department Net Changes</b>	<b>-0.4%</b>			-					-
Council	0.2%	187,040		187,040	187,040				187,040
Library Board Levies & Allocated Expenses	0.4%	344,843		344,843	335,981		8,862		344,843
Ganaraska, Kawartha & Otonabee Conservation	3.0%	98,130	194,078	292,208	292,208				292,208
Committee's of Council	-46.9%	11,300		11,300	11,300				11,300
Police Service Contract, Board & Community Policing	3.3%	1,353,560		1,353,560	1,347,560	6,000			1,353,560
<b>Consolidated Other Services/Levy Changes</b>	<b>1.9%</b>			-					-
<b>Sub total: Projected Budget</b>		<b>8,419,670</b>	<b>11,072,800</b>	<b>19,492,470</b>					-
Less: 2020 Capital Roll Overs			(302,800)	(302,800)	(302,800)				(302,800)
Less: 2021 Future Budget pre-approvals			(594,410)	(594,410)	(594,410)				(594,410)
Less: 2020 Operating Surplus (estimated)		(450,000)		(450,000)	(450,000)				(450,000)
				-	-				-
<b>Total Budget</b>		<b>7,969,670</b>	<b>10,175,590</b>	<b>18,145,260</b>					-
Unfunded Capital			-	-	-				-
Contribution from Casino Reserve Rate Stabilization		-	-	-	-				-
Contribution from Casino Reserve for Capital Requests		-	-	-	-				-
Provincial Grants (OMPF)			-	-	(510,600)	510,600			-
Provincial Grants (OCIF-Formula-Based Funding)			-	-	(117,424)				(117,424)
Contribution to WWW Capital Sewer System Religning			-	-	117,424				117,424
Ontario Lottery & Gaming Corp. (OLG) Revenues, 150 Slots (estimated)			-	-	(400,000)				(400,000)
Contributions to Asset Replacement Reserve Loan			-	-	400,000				400,000
Federal Gas Tax Grant			-	-	(280,013)				(280,013)
Contributions to Capital Roads Projects			-	-	280,013				280,013
Special Charges; Environmental Services and BIA Levy		410,925		410,925	365,925		5,000	40,000	410,925
<b>Total (including Casino, Fed Gas Tax &amp; BIA)</b>		<b>8,380,595</b>	<b>10,175,590</b>	<b>18,556,185</b>	<b>12,105,758</b>	<b>3,576,034</b>	<b>2,022,418</b>	<b>851,975</b>	<b>18,556,185</b>
<b>Revenues</b>		<b>Operating</b>	<b>Capital</b>	<b>Total</b>	20.9% estimated Residential Tax Rate Increase would be required to fund the draft budget with a \$5.5M Capital.  Calculations of alternatives; 2% estimated rate increase requires a reduction of \$2.0M (amended Capital Budget to \$3.5M) 3% estimated rate increase requires a reduction of \$1.9M (amended Capital Budget to \$3.6M) 5% estimated rate increase requires a reduction of \$1.7M (amended Capital Budget to \$3.8M) 10% estimated rate increase requires a reduction of \$1.2M (amended Capital Budget to \$4.3M)				
General Tax Levy	6,288,169	5,451,664	11,739,833						
Special Charges; Environmental Services and BIA Levy	365,925	-	365,925						
Provincial/Federal Grants	-	3,576,034	3,576,034						
Reserve Funds	-	1,576,756	1,576,756						
Development Charges	-	445,662	445,662						
Other Revenue	851,975		851,975						
<b>Total</b>	<b>7,506,069</b>	<b>11,050,116</b>	<b>18,556,185</b>						
	<b>% Net change over 2020</b>								
<b>Special Charges</b>									
Environmental Levy: Cavan, Millbrook & North Monaghan	1.7%	397,245	-	397,245	352,245		5,000	40,000	397,245
Millbrook BIA	0.0%	13,680		13,680	13,680			-	13,680
<b>Total</b>		<b>410,925</b>	<b>-</b>	<b>410,925</b>	<b>365,925</b>	<b>-</b>	<b>5,000</b>	<b>40,000</b>	<b>410,925</b>

Eliminated OLG dependency in the 2013 Operating

Eliminated OLG dependency in the 2015 Capital

2021 OMPF allocation notice

## General Ledger

### Revenue and Expense Working Current Budget Report

Fiscal Year 2021 To Period 1 by Department

Account	Description	2020 Total Budget	2020 Actual	Proposed Budget	Final Budget
01-4920	Planning Administration	312,952.00	186,612.35	313,460.00	
01-4970	Plan of Subdivison Applications	0.00	3.95		
01-4980	Site Plan Approval Applications	0.00	5,750.00	100.00	
01-5000	Source Water Protection	12,500.00	6,250.00	12,500.00	
01-9530	Recreation Land (The Planning Act)	0.00	0.00		
Total Revenues:		-7,800.00	-46,600.00	-20,400.00	
Total Expenses:		333,252.00	245,216.30	346,460.00	
Report Net:		325,452.00	198,616.30	326,060.00	

# General Ledger

## Revenue and Expense Working Current Budget Report

Fiscal Year 2021 To Period 1 by Department

Account	Description	2020 Total Budget	2020 Actual	Proposed Budget	Final Budget
01-4910	Building Services Administration	-4,760.00	-127,305.46	-7,246.00	
01-4911	Ford Ranger, B1-11	3,980.00	1,183.23	4,978.00	
01-4914	Colorado, B2-20	780.00	-201.36	2,268.00	
01-4915	ON Building Code Act, Enforcement	0.00	0.00		
Total Revenues:		-362,760.00	-380,419.32	-324,524.00	
Total Expenses:		362,760.00	254,095.73	324,524.00	
Report Net:		0.00	-126,323.59		

# General Ledger

## Revenue and Expense Working Current Budget Report

Fiscal Year 2021 To Period 1 by Department

Account	Description	2020 Total Budget	2020 Actual	Proposed Budget	Final Budget
01-4460	By-law Enforcement	8,121.00	5,038.77	9,281.00	
Total Revenues:		-1,000.00	0.00		
Total Expenses:		9,121.00	5,038.77	9,281.00	
Report Net:		8,121.00	5,038.77	9,281.00	

## General Ledger

### Revenue and Expense Working Current Budget Report

Fiscal Year 2021 To Period 1 by Department

Account	Description	2020 Total Budget	2020 Actual	Proposed Budget	Final Budget
01-4401	Fire Services Administration	319,324.00	278,817.28	325,055.00	
01-4404	Fire Services Communication	31,690.34	29,204.88	35,335.00	
01-4405	Fire Suppression	278,400.00	179,615.52	286,150.00	
01-4406	Fire Services Training	128,550.00	61,483.18	137,850.00	
01-4407	Fire Services Public Education	8,820.00	1,851.02	8,850.00	
01-4408	Fire Services Dry Hydrants & Tanker Shuttle	0.00	64.49		
01-4410	Fire Routes	1,000.00	0.00	1,000.00	
01-4411	Fire Prevention	2,650.00	1,650.24	2,650.00	
01-4412	Fire Hall #1 Maintenance	23,470.00	10,619.63	16,810.00	
01-4413	Fire Hall #2 Maintenance	21,680.00	12,699.74	21,010.00	
01-4414	Equipment Reserves	-64,000.00	-64,235.55	-64,000.00	
01-4450	Emergency Preparedness	6,925.00	5,967.65	8,260.00	
Total Revenues:		-87,250.00	-68,435.55	-81,800.00	
Total Expenses:		845,759.34	586,173.63	860,770.00	
Report Net:		758,509.34	517,738.08	778,970.00	



## General Ledger

### Revenue and Expense Working Current Budget Report

Fiscal Year 2021 To Period 1 by Department

Account	Description	2020 Total Budget	2020 Actual	Proposed Budget	Final Budget
01-4409	General Fire Dept Fleet	500.00	0.00	500.00	
01-4415	Pumper 1 - 2017 (P1-17)	4,200.00	4,442.01	5,200.00	
01-4416	Pumper 2 -2009 Class A (P2-09)	8,870.00	5,972.29	8,300.00	
01-4417	Tanker 4 - 2015 Tandem (T4-15)	4,050.00	3,283.71	4,600.00	
01-4418	Tanker 1 - 2000 (T1-00)	4,280.00	1,366.61	4,280.00	
01-4419	Rescue 1 - 2003 Van (R1-03)	7,140.00	4,260.48	7,100.00	
01-4421	Unit 5 - 1988 Half Ton Truck - (U5-89)	1,240.00	2,984.56	1,300.00	
01-4422	Rescue 2 - 2000 Rapid Response (R2-00)	6,900.00	2,771.88	6,900.00	
01-4423	Car 3-03 (50% shared with Parks)	4,000.00	2,996.62	2,000.00	
01-4424	Car 1 - 2017 Ford Support Unit (C1-17)	4,600.00	2,097.09	4,600.00	
01-4425	Tanker 2 -2013 (T2-13)	4,270.00	3,406.48	4,270.00	
01-4426	2016 UTV & Trailer	584.00	166.68	500.00	
01-4428	Car 2-09 2009 Ford (Sold in 2020)	0.00	97.90		
01-4429	Car C3-21 GMC Support Unit	0.00	0.00	4,000.00	
Total Revenues:		0.00	0.00		
Total Expenses:		50,634.00	33,846.31	53,550.00	
Report Net:		50,634.00	33,846.31	53,550.00	

# General Ledger

## Revenue and Expense Working Current Budget Report

Fiscal Year 2021 To Period 1 by Department

Account	Description	2020 Total Budget	2020 Actual	Proposed Budget	Final Budget
01-4870	Environmental Services - Cavan Ward	-137,769.00	-183,881.89	-196,480.00	
01-4880	Environmental Services - North Monaghan Ward	40,952.00	30,732.72	33,000.00	
01-4890	Environmental Services - Millbrook Ward	96,817.00	37,415.28	163,480.00	
Total Revenues:		-390,425.00	-398,880.70	-397,245.00	
Total Expenses:		390,425.00	283,146.81	397,245.00	
Report Net:		0.00	-115,733.89		

# General Ledger

## Revenue and Expense Working Current Budget Report

Fiscal Year 2021 To Period 1 by Department

Account	Description	2020 Total Budget	2020 Actual	Proposed Budget	Final Budget
01-4560	Solar - 920 Larmer Line	1,343.00	2,927.74	2,434.00	
01-4561	Solar - 1256 Syer Line	2,943.00	4,833.91	3,434.00	
01-4562	Solar - 1470 County Rd. 10	3,693.00	4,509.38	5,684.00	
01-4563	Solar - 25 Centennial Lane	1,868.00	6,972.41	4,484.00	
01-4564	Solar - 988 County Rd. 10	4,118.00	5,474.37	3,184.00	
01-4565	Solar - 415 County Rd. 21	1,818.00	3,387.05	3,284.00	
01-4566	Solar - Tapley 1/4 Line	1,343.00	2,332.53	1,184.00	
01-4567	Solar - 1047 Mount Pleasant Rd.	5,143.00	3,388.42	4,834.00	
Total Revenues:		-45,700.00	-30,467.78	-38,500.00	
Total Expenses:		67,969.00	64,293.59	67,022.00	
Report Net:		22,269.00	33,825.81	28,522.00	

## General Ledger

### Revenue and Expense Working Current Budget Report

Fiscal Year 2021 To Period 1 by Department

Account	Description	2020 Total Budget	2020 Actual	Proposed Budget	Final Budget
01-4440	Non-Residential Well Protective Inspection/Control	0.00	1,344.20	1,400.00	
01-4600	Roads and Environmental Services Administration	582,008.00	509,052.23	674,250.00	
01-4606	Cavan Works Yard	57,340.00	42,099.63	45,170.00	
01-4610	Bridges and Culverts	17,600.00	17,733.67	16,900.00	
01-4611	Road-side Maintenance	120,189.00	147,057.14	162,700.00	
01-4612	Road Hard Top Maintenance	162,300.00	153,278.50	174,900.00	
01-4613	Road Loose Top Maintenance	141,128.00	119,298.98	132,730.00	
01-4614	Road Safety Devices and Signs	60,700.00	29,512.59	51,900.00	
01-4620	Winter Control	295,500.00	251,079.10	290,700.00	
01-4650	Street Lighting	44,310.00	14,043.34	43,830.00	
01-4655	Storm Water Management Ponds (5)	15,000.00	4,921.64	15,000.00	
01-4690	Township Pit #1 (Larmer Line)	3,065.00	1,767.09	2,600.00	
01-4691	Wilson's Pit	9,000.00	2,523.47	9,000.00	
01-4692	Township Pit #2 (Millbrook)	1,170.00	0.00	1,000.00	
01-4693	Crossing Guards	13,125.00	4,861.44	12,900.00	
Total Revenues:		-73,000.00	-26,326.77	-43,000.00	
Total Expenses:		1,595,435.00	1,324,899.79	1,677,980.00	
Report Net:		1,522,435.00	1,298,573.02	1,634,980.00	

**General Ledger**  
**Revenue and Expense Working Current Budget Report**  
 Fiscal Year 2021 To Period 1 by Department

Account	Description	2020 Total Budget	2020 Actual	Proposed Budget	Final Budget
01-4660	General Public Works Fleet	144,570.00	87,855.73	144,000.00	
01-4663	Dodge One-half Ton 4-12 @ Cavan Yard	7,015.00	7,752.85	6,626.00	
01-4664	Int Dump (WATER TRUCK) 14-05	19,209.00	11,379.30	13,100.00	
01-4665	Int Dump Plow & Wing 14-18	4,330.00	9,366.02	12,401.00	
01-4666	Plow 18-20	10,218.00	12,460.78	7,975.00	
01-4667	Culvert Steamer	1,940.00	366.44	1,840.00	
01-4668	Float	5,700.00	1,640.16	3,700.00	
01-4669	Plow 15-20	22,418.00	11,538.26	7,100.00	
01-4670	Dodge One-half Ton 2-16	5,626.00	2,661.06	1,950.00	
01-4672	Grader John Deere 31-10	7,015.00	6,849.85	9,446.00	
01-4673	JCB Loader 36-20	19,718.00	20,753.30	7,500.00	
01-4674	Backhoe Case 33-91	2,906.00	7,343.74	5,930.00	
01-4676	MT7 Trackless Plow 35-18	5,615.00	10,176.98	10,171.00	
01-4678	2012 Brush Chipper	2,437.00	822.91	3,280.00	
01-4679	Plow Truck 20-17	3,752.00	1,298.74	1,900.00	
01-4680	International (CALCIUM TRUCK) 17-03	15,318.00	10,025.09	12,600.00	
01-4681	Sweeper Attachment	2,300.00	144.85		
01-4682	International Tandem Plow 19-07	63,130.00	26,339.70	18,071.00	
01-4683	Single Axle International Truck 10-17	6,040.00	4,476.81	7,941.00	
01-4684	Champion Grader 30-08	20,045.00	2,946.12	14,826.00	
01-4685	Dodge Pick Up 1-08 (2021 Capital)	3,287.00	4,125.06	5,200.00	
01-4686	Int Dump Plow & Wing 16-13	16,830.00	25,386.69	24,341.00	
01-4687	Rubber Tire Excavator 34-08 (2021 Capital)	16,330.00	8,497.23	2,950.00	
01-4688	Tandem Truck 20-17	12,630.00	5,506.32	8,601.00	
01-4689	Ford Pick Up 3-19	2,850.00	1,045.70	3,300.00	
Total Revenues:		0.00	0.00		
Total Expenses:		421,229.00	280,759.69	334,749.00	
Report Net:		421,229.00	280,759.69	334,749.00	

## General Ledger

### Revenue and Expense Working Current Budget Report

Fiscal Year 2021 To Period 1 by Department

Account	Description	2020 Total Budget	2020 Actual	Proposed Budget	Final Budget
01-4235	Health and Safety	23,800.00	19,436.25	30,000.00	
01-4270	CMCC Fundraising Committee	0.00	-10,000.00		
01-4299	Municipal Office Building	71,004.00	75,930.77	73,530.00	
01-4700	General Municipal Buildings/Facilities	107,462.00	67,167.73	121,490.00	
01-4711	Maple Leaf Park	76,680.00	27,607.21	93,000.00	
01-4714	Parks and Property	73,840.00	120,138.63	91,470.00	
01-4716	Whitfield Landing	1,000.00	195.32	1,000.00	
01-4720	1256 & 1066 Syer Line	440.00	644.13	800.00	
01-4721	Millbrook Yard	11,340.00	6,513.32	8,276.00	
01-4722	Bruce Johnston Library	8,325.00	25,294.36	7,520.00	
01-4723	Old Millbrook School	72,840.00	57,319.14	54,454.00	
01-4724	Lions Den	3,545.00	4,048.44	3,215.00	
01-4731	Millbrook Arena	2,735.00	18,961.24	65,621.00	
01-4741	New Community Center (est. 2019)	683,520.00	253,658.52	578,705.00	
Total Revenues:		-329,000.00	-201,081.88	-130,625.00	
Total Expenses:		1,465,531.00	867,996.94	1,259,706.00	
Report Net:		1,136,531.00	666,915.06	1,129,081.00	

## General Ledger

### Revenue and Expense Working Current Budget Report

Fiscal Year 2021 To Period 1 by Department

Account	Description	2020 Total Budget	2020 Actual	Proposed Budget	Final Budget
01-4675	Bobcat (prev. PW 40-01)	3,006.00	1,535.33	1,700.00	
01-4717	Dodge Pick Up (prev. PW 1-08)	0.00	0.00	2,140.00	
01-4718	2004 Ford Ranger	2,204.00	226.65		
01-4719	2009 Chev Sliverado (3-03)	3,884.00	4,792.28	4,895.00	
01-4725	Massey 23GL Tractor	506.00	0.00	507.00	
01-4727	2014 Dodge Ram (3-04)	5,704.00	4,956.35	6,227.00	
01-4728	Ford F150 (50% shared with Fire C3-03)	0.00	0.00	2,784.00	
01-4732	Olympia Resurfacer	2,390.00	546.21	3,402.00	
Total Revenues:		0.00	0.00		
Total Expenses:		17,694.00	12,056.82	21,655.00	
Report Net:		17,694.00	12,056.82	21,655.00	

## General Ledger

### Revenue and Expense Working Current Budget Report

Fiscal Year 2021 To Period 1 by Department

Account	Description	2020 Total Budget	2020 Actual	Proposed Budget	Final Budget
01-4110	Municipal Council Grant Program	0.00	0.00		
01-4190	Human Resources	84,900.00	42,679.55	72,200.00	
01-4195	Administrative Expense - Misc. Revenue	-130,000.00	-72,554.99	-130,000.00	
01-4210	Office of the CAO	285,270.00	203,594.98	286,231.00	
01-4780	Economic Development Administration	178,460.00	120,009.61	155,881.00	
01-4928	Millbrook & District Food Share	2,500.00	0.00	2,500.00	
01-4929	Millbrook Fair	2,500.00	0.00	2,500.00	
Total Revenues:		-134,000.00	-72,554.99	-130,000.00	
Total Expenses:		557,630.00	366,284.14	519,312.00	
Report Net:		423,630.00	293,729.15	389,312.00	



## General Ledger

### Revenue and Expense Working Current Budget Report

Fiscal Year 2021 To Period 1 by Department

Account	Description	2020 Total Budget	2020 Actual	Proposed Budget	Final Budget
01-4141	Tile Drain Loan	0.00	0.00		
01-4170	Corporate Insurance	0.00	0.00		
01-4171	Cavan Monaghan Self Insurance	0.00	5,000.00		
01-4172	User Group Insurance	0.00	-913.00	-1,000.00	
01-4220	Office of the Clerk - Secretariat	257,313.00	237,493.30	237,941.00	
01-4222	Freedom of Information (FOI)	0.00	-20.00		
01-4223	Marriage / Civil Licencing	-1,775.00	-1,545.00	-1,000.00	
01-4225	Elections	10,000.00	0.00	10,000.00	
01-4226	Cemeteries	9,000.00	5,850.80	9,000.00	
01-4230	Dog Control	9,390.00	-1,225.06	9,400.00	
01-4240	Livestock Loss	1,550.00	532.99	1,550.00	
01-4913	Accessibiity Plan	1,000.00	0.00	1,000.00	
01-5770	Springville & Ebenezer Cemetery	0.00	1,908.00		
Total Revenues:		-25,500.00	-18,044.20	-41,240.00	
Total Expenses:		311,978.00	265,126.23	308,131.00	
Report Net:		286,478.00	247,082.03	266,891.00	

## General Ledger

### Revenue and Expense Working Current Budget Report

Fiscal Year 2021 To Period 1 by Department

Account	Description	2020 Total Budget	2020 Actual	Proposed Budget	Final Budget
01-4070	Information Technology/Telecommunication	118,095.00	85,532.77	116,360.00	
01-4112	Low Income Disabled Refund	1,000.00	1,013.15	1,000.00	
01-4140	Millbrook Business Improvement Area	0.00	-319.92		
01-4150	Working Capital Interest	-10,440.00	-13,472.18	-10,440.00	
01-4175	Retirement - Corporate Administered Benefits	0.00	9,427.80		
01-4180	Administrative Expense Corporate Memberships	3,010.00	3,108.64	3,200.00	
01-4250	Finance	331,779.00	271,161.86	338,387.00	
01-4255	Tax Collections, Arrears & Doubtful Accounts	1,200.00	-118.25	1,200.00	
01-8000	Cavan Monaghan Own Taxation	-154,000.00	-87,086.92	-154,000.00	
01-8020	Cavan Monaghan Own Taxation Write-Off	0.00	485.38		
Total Revenues:		-277,500.00	-169,003.86	-345,950.00	
Total Expenses:		568,144.00	438,736.19	641,657.00	
Report Net:		290,644.00	269,732.33	295,707.00	

## General Ledger

### Revenue and Expense Working Current Budget Report

Fiscal Year 2021 To Period 1 by Department

Account	Description	2020 Total Budget	2020 Actual	Proposed Budget	Final Budget
01-4000	Council Governance	2,000.00	216.75	1,500.00	
01-4010	Council - Mayor	55,320.00	48,012.58	55,680.00	
01-4011	Council - Deputy Mayor	37,510.00	31,153.04	37,680.00	
01-4012	Council - Cavan Ward	29,845.00	21,034.46	29,960.00	
01-4013	Council - North Monaghan Ward	29,845.00	22,662.76	29,960.00	
01-4014	Council - Millbrook Ward	32,195.00	25,686.13	32,260.00	
Total Revenues:		0.00	0.00		
Total Expenses:		186,715.00	148,765.72	187,040.00	
Report Net:		186,715.00	148,765.72	187,040.00	

## General Ledger

### Revenue and Expense Working Current Budget Report

Fiscal Year 2021 To Period 1 by Department

Account	Description	2020 Total Budget	2020 Actual	Proposed Budget	Final Budget
01-4120	Library Board Requisition	334,799.00	335,352.11	335,981.00	
01-4130	Ganaraska Conservation Authority Requisition	4,300.00	4,255.10	4,457.18	
01-4131	Kawartha Conservation Authority Requisition	5,709.00	5,709.00	5,881.00	
01-4132	Otonabee Region Conservation Authority Requisition	85,235.00	85,235.00	87,792.00	
01-4713	Millbrook Valley Trails	6,300.00	1,374.54	6,300.00	
01-4941	Committee of Adjustment	1,500.00	1,342.00	2,000.00	
01-4945	MRHAC Revitalization & Heritage Advisory	13,500.00	0.00	3,000.00	
Total Revenues:		-3,511.00	-4,471.21	-23,762.00	
Total Expenses:		454,854.00	437,738.96	469,173.18	
Report Net:		451,343.00	433,267.75	445,411.18	

# General Ledger

## Revenue and Expense Working Current Budget Report

Fiscal Year 2021 To Period 1 by Department

Account	Description	2020 Total Budget	2020 Actual	Proposed Budget	Final Budget
01-4310	Police Services Contract	1,304,023.00	1,199,140.60	1,347,560.00	
Total Revenues:		-6,000.00	-2,807.43	-6,000.00	
Total Expenses:		1,310,023.00	1,201,948.03	1,353,560.00	
Report Net:		1,304,023.00	1,199,140.60	1,347,560.00	

# General Ledger

## Revenue and Expense Working Current Budget Report

Up To Period 12 Accounts: ?1-4???-???? by Type

Account	Description	2020 Total Budget	2020 Actual	Proposed Budget	Final Budget
01-4105	COVID-19 Operating	0.00	1,049.49	2,000.00	
01-4106	Grants - applied and received	0.00	-622.67		
01-4205	Township of CM Levy - Operating	-269,598.00	-269,598.00	-293,490.60	
01-4210	Province of Ontario	-15,514.00	-13,690.00	-13,690.00	
01-4225	Donations, Fundraising, Book Sales	-1,500.00	-2,238.44	-1,500.00	
01-4235	User charges (Fines, Copies, Burn Permits...)	-5,050.00	-1,456.63	-4,050.00	
01-4240	Transfer to/from reserves	0.00	0.00		
01-4245	Salaries and Benefits	250,143.00	210,559.54	263,975.75	
01-4250	Professional Development/Memberships	2,915.00	1,457.82	2,915.00	
01-4255	Periodicals	1,400.00	1,241.46	1,400.00	
01-4265	Telephone & Hydro	8,217.00	7,428.15	8,452.85	
01-4270	IT (Software, Support& Maintenance)	8,350.00	4,553.45	8,350.00	
01-4275	General Administration	9,300.00	5,037.49	10,300.00	
01-4280	Professional Fees & Honorarium	500.00	0.00	1,500.00	
01-4285	Program and service material	3,737.00	2,274.17	3,737.00	
01-4286	Electronic Resources	7,100.00	5,288.89	10,100.00	
Total Revenues:		-302,026.00	-311,979.22	-323,094.60	
Total Expenses:		302,026.00	263,263.94	323,094.60	
Report Net:		0.00	-48,715.28		

# General Ledger

## Revenue and Expense Working Current Budget Report

Up To Period 12 Accounts: ?2-4???-???? by Type

Account	Description	2020 Total Budget	2020 Actual	Proposed Budget	Final Budget
<b>Fund: 02 Capital Fund</b>					
<b>Revenue</b>					
<b>4205 Township of CM funding for Capital</b>					
02-4205-2410	Roll-over	0.00	0.00	-5,000.00	_____
02-4205-9176	Township of CM Levy - Capital	-55,901.00	-55,901.00	-31,760.88	_____
02-4205-9178	Request from Development Chg	-3,511.00	-3,511.00	-3,862.32	_____
<b>Total 4205 Township of CM funding for Capital</b>		<b>-59,412.00</b>	<b>-59,412.00</b>	<b>-40,623.20</b>	<b>_____</b>
<b>Total Revenue</b>		<b>-59,412.00</b>	<b>-59,412.00</b>	<b>-40,623.20</b>	<b>_____</b>
<b>Expense</b>					
<b>4105 COVID-19 Capital</b>					
02-4105-3310	Office Equipment/Furniture - CC	0.00	820.35	_____	_____
<b>Total 4105 COVID-19 Capital</b>		<b>0.00</b>	<b>820.35</b>	<b>_____</b>	<b>_____</b>
<b>4240 Transfer to/from reserve (capital)</b>					
02-4240-8928	Transfer to Asset Replacement	0.00	0.00	_____	_____
<b>Total 4240 Transfer to/from reserve (capital)</b>		<b>0.00</b>	<b>0.00</b>	<b>_____</b>	<b>_____</b>
<b>4255 Circulating Materials</b>					
02-4255-3440	Book Collection	27,104.00	20,304.83	29,814.40	_____
02-4255-3441	DVDs	8,008.00	4,360.33	8,808.80	_____
<b>Total 4255 Circulating Materials</b>		<b>35,112.00</b>	<b>24,665.16</b>	<b>38,623.20</b>	<b>_____</b>
<b>4270 Infrastructure and Technology (IT)</b>					
02-4270-3303	Network Devices	5,900.00	0.00	_____	_____
02-4270-3307	Public Use Computers	0.00	0.00	2,000.00	_____
<b>Total 4270 Infrastructure and Technology (IT)</b>		<b>5,900.00</b>	<b>0.00</b>	<b>2,000.00</b>	<b>_____</b>
<b>4275 Office Equipment/Furniture</b>					
02-4275-3310	Office Equipment/Furniture	18,400.00	7,003.53	_____	_____
<b>Total 4275 Office Equipment/Furniture</b>		<b>18,400.00</b>	<b>7,003.53</b>	<b>_____</b>	<b>_____</b>
<b>Total Expense</b>		<b>59,412.00</b>	<b>32,489.04</b>	<b>40,623.20</b>	<b>_____</b>

# General Ledger

## Revenue and Expense Working Current Budget Report

Up To Period 12 Accounts: ?2-4???-???? by Type

Account	Description	2020 Total Budget	2020 Actual	Proposed Budget	Final Budget
02-4105	COVID-19 Capital	0.00	820.35		
02-4205	Township of CM funding for Capital	-59,412.00	-59,412.00	-40,623.20	
02-4240	Transfer to/from reserve (capital)	0.00	0.00		
02-4255	Circulating Materials	35,112.00	24,665.16	38,623.20	
02-4270	Infrastructure and Technology (IT)	5,900.00	0.00	2,000.00	
02-4275	Office Equipment/Furniture	18,400.00	7,003.53		
Total Revenues:		-59,412.00	-59,412.00	-40,623.20	
Total Expenses:		59,412.00	32,489.04	40,623.20	
Report Net:		0.00	-26,922.96		



**The Township of Cavan Monaghan  
Capital Requests in 2021**

1st Draft (estimating 2020 roll-overs)

Capital Item Requested	Requested Purchases	Reserve/ Other Funding Available	Transfers Specific Reserves	2020 Roll Overs	Transfers Asset Replacement Reserve	Future Budget pre-approvals	Adjusted Total
<b>Boards &amp; Authorities</b>							
Millbrook Dam, ORCA (Year 6, final payment of \$1,201,504 total cost)	\$194,078						\$194,078
<b>Total Boards &amp; Authorities</b>	<b>\$194,078</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$194,078</b>
	<i>2020 Capital Request Adjusted Total (ORCA)</i>						\$ 257,040
<b>Finance</b>							
Asset Management, Policy & Reporting - Bill 6, O.Reg 588/17, pending approval	\$136,000	(\$48,000) FCM Grant		(\$66,000)			\$22,000
Asset Management Reserve, O.Reg 588/17 (Municipal Infrastructure)					\$1,661,800	80% of 2019 Depreciation	\$1,661,800
Development Charges Study Update (DC 5.2.3 No.1,3)	\$28,000	(\$28,000) DC's					\$0
<b>Total Finance</b>	<b>\$164,000</b>	<b>(\$76,000)</b>	<b>\$0</b>	<b>(\$66,000)</b>	<b>\$1,661,800</b>	<b>\$0</b>	<b>\$1,683,800</b>
	<i>2020 Capital Request Adjusted Total (Finance)</i>						\$ 1,666,800
<b>Information Technology</b>							
Hardware Replacement Program & Upgrades	\$27,954	(\$7,485) IT Reserve			(\$14,969)		\$5,500
Financial Management Software, Integration & Training	\$298,800	(\$293,550) Modernization Fund & Reserves					\$5,250
Network, Server, Switches & IT Infrastructure, including \$30K rollover	\$47,075	(\$6,000) Reserves		(\$30,000)			\$11,075
<b>Total Information Technology</b>	<b>\$373,829</b>	<b>(\$307,035)</b>	<b>\$0</b>	<b>(\$30,000)</b>	<b>(\$14,969)</b>	<b>\$0</b>	<b>\$21,825</b>
	<i>2020 Capital Request Adjusted Total (IT)</i>						\$ 30,900
<b>Clerks, Planning &amp; Building</b>							
Ward Boundary Review (Corp Services 2020-19, pre-approved)	\$50,000						\$50,000
Baxter Creek Floodplain SSA (Special Study Area)	\$15,000						\$15,000
Official Plan (DC 5.2.3 No.3)	\$50,000	(\$21,000) DC's					\$29,000
GMS (SSA-1) Provincial Update	\$50,000						\$50,000
Watershed Plan - Baxter Creek, transfer to Reserve				\$10,000			\$10,000
<b>Total Clerks, Planning &amp; Building</b>	<b>\$165,000</b>	<b>(\$21,000)</b>	<b>\$10,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$154,000</b>
	<i>2020 Capital Request Adjusted Total (CAO, Clerk, Planning &amp; Building)</i>						\$11,000
<b>Protective Services (Fire)</b>							
Bunker Gear	\$25,000				(\$18,500)		\$6,500
Fire Hoses, including \$10K rollover	\$20,000			(\$10,000)	(\$10,000)		\$0
SRU Team Training, transfer to Reserve			\$5,000				\$5,000
Communication Upgrades, transfer to Reserve			\$10,000				\$10,000
Diesel Generator at the Municipal Office, transfer to Reserve			\$10,000				\$10,000
Design Concept Fire Hall #1 (\$84,000 in Reserve), transfer to Reserve			\$41,000				\$41,000
SCBA Units, transfer to Reserve			\$50,000				\$50,000
2000 Ford F550 Rescue Truck #R2-00, transfer to Reserve			\$50,000				\$50,000
1989 Chev 1/2 Ton Grass Fire Unit #U5-89, transfer to Reserve			\$80,000				\$80,000
2003 Chevy C5500 Rescue Truck #R1-03, transfer to Reserve			\$100,000				\$100,000
2000 GMC Tanker #T1-00, transfer to Reserve			\$225,000				\$225,000
Fire Hall #1 Millbrook (New), transfer to Reserve			\$1,000,000				\$1,000,000
<b>Total Protective Services</b>	<b>\$45,000</b>	<b>\$0</b>	<b>\$1,571,000</b>	<b>(\$10,000)</b>	<b>(\$28,500)</b>	<b>\$0</b>	<b>\$1,577,500</b>
	<i>2020 Capital Request Adjusted Total (Protective Services - Fire)</i>						\$11,000



## The Township of Cavan Monaghan Capital Requests in 2021

1st Draft (estimating 2020 roll-overs)

Capital Item Requested	Requested Purchases	Reserve/ Other Funding Available	Transfers Specific Reserves	2020 Roll Overs	Transfers Asset Replacement Reserve	Future Budget pre-approvals	Adjusted Total
<b>Economic &amp; Community Development</b>							
Corporate Strategic Plan Update	\$25,000						\$25,000
MRHAC - 2020 Downtown CIP Incentives, including \$41.2K rollover	\$41,200			(\$41,200)			\$0
MRHAC - 2021 Downtown Community Improvement Plan (CIP) Incentives	\$25,000						\$25,000
MRHAC - 2021 Township Wide - Community Improvement Plan (CIP)	\$30,000	(\$15,000)	R.E.D.				\$15,000
MRHAC - Downtown Mural	\$7,000						\$7,000
Service Modernization Review	\$25,000						\$25,000
Employment Lands Marketing Materials	\$5,000						\$5,000
Mt. Pleasant Women's Institute Renovations, including \$5K rollover	\$5,000			(\$5,000)			\$0
IT Modernization Plan, 2nd Phase - MMP Grant Application, <i>pending application</i>	\$80,000	(\$80,000)					\$0
<b>Total Economic &amp; Community Development</b>	<b>\$243,200</b>	<b>(\$95,000)</b>	<b>\$0</b>	<b>(\$46,200)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$102,000</b>
				<i>2020 Capital Request Adjusted Total (ECD)</i>			<i>\$35,000</i>
<b>Parks &amp; Facilities</b>							
Community Center Furniture, Fixtures & Equipment (CMCC), <i>2020 rollover</i>	\$125,600		DC's & Bldg Rsv	(\$125,600)			\$0
Municipal Office Renovation Design, <i>2020 rollover (DC 5.2.1 No.3)</i>	\$400,000	(\$123,900)		(\$175,000)	Mun Office Reserve	(\$101,100)	\$0
Municipal Office Furniture, Fixtures & Equipment	\$100,000					(\$70,000)	\$30,000
Municipal Office HVAC Upgrades	\$15,000					(\$8,000)	\$7,000
Bruce Johnston Library A/C Replacement	\$6,500						\$6,500
Recreational Land, Plan & Design (CMCC), <i>2020 rollover (DC 5.2.1 No.2)</i>	\$25,000	(\$13,000)	DC's				\$12,000
Maple Leaf Park, Ball Field Lighting	\$7,500						\$7,500
Amenities (Benches, G.Cans & Receptacles)	\$9,000						\$9,000
Towerhill South Playground Equipment ( <i>DC 5.2.1 No.2</i> )	\$100,000	(\$52,900)	DC's				\$47,100
Millbrook Arena Renovation - 2020 ICIP Grant (P&F 2019-15), pending approval	\$966,000	(\$708,368)	ICI			(\$12,882)	\$0
Old Millbrook School Rehabilitation - 2020 ICIP Grant (Council Motion R/04/11/19/13), pending approval	\$511,750	(\$375,266)	ICIP			(\$6,824)	(\$0)
Parks & Recreation Master Plan Update, <i>transfer to Reserve</i>				\$5,000		ARR Loan	\$5,000
2004 Toro Lawnmower - 72 inch, <i>transfer to Reserve</i>				\$5,000		ARR Loan	\$5,000
<b>Total Parks &amp; Facilities</b>	<b>\$2,266,350</b>	<b>(\$1,273,434)</b>	<b>(\$165,000)</b>	<b>(\$125,600)</b>	<b>(\$198,806)</b>	<b>(\$374,410)</b>	<b>\$129,100</b>
				<i>2020 Capital Request Adjusted Total (Parks &amp; Facilities)</i>			<i>\$185,800</i>

The Township of Cavan Monaghan  
**Capital Requests in 2021**  
1st Draft (estimating 2020 roll-overs)

Capital Item Requested	Requested Purchases	Reserve/ Other Funding Available	Transfers Specific Reserves	2020 Roll Overs	Transfers Asset Replacement Reserve	Future Budget pre-approvals	Adjusted Total
<b>Roads and Environmental Services</b>							
Cross Road Culverts	\$120,000				(\$2,000)		\$118,000
Pre-Engineering Cost	\$30,000						\$30,000
Slurry Seal (extend road life 5 yrs)	\$197,824	(\$197,824)	Federal				\$0
Stewart Line (Surface Treatment)	\$110,400	(\$51,400)	Gas		(\$59,000)		\$0
Sharpe Line (Surface Treatment)	\$66,240	(\$24,776)	Tax		(\$35,800)		\$5,664
Tapley 1/4 Line (Surface Treatment)	\$57,408				(\$31,000)		\$26,408
Hayes Line (Surface Treatment) w/City of Kawartha Lakes	\$44,160				(\$12,000)		\$32,160
Fallis Line E (Surface Treatment)	\$33,120				(\$17,000)		\$16,120
Fallis Line W (Surface Treatment)	\$33,120				(\$17,000)		\$16,120
Sidewalks (General) (DC 5.3.1 No.5)	\$15,000	(\$13,000)	DC's		(\$2,000)		\$0
T-Way Cul-de-Sac (Hot Mix) Paving	\$22,128				(\$11,000)		\$11,128
Fallingbrook, Poplar Plains, Cavanwood (Hot Mix) Paving	\$33,120				(\$18,000)		\$15,120
Blue Jay Street, Alexander Drive (Hot Mix) Paving	\$21,023				(\$11,382)		\$9,641
Alleyway - King Street - Improvement, including \$25K rollover	\$100,000			(\$25,000)			\$75,000
Replace - 2007 International Tandem #19-07 (DC 5.3.1 No.2)	\$325,000	(\$317,000)	DC's	(\$8,000)	Trade-In		\$0
Replace - 2008 Rubber Tire Excavator #34-08 (DC 5.3.1 No.3)	\$260,000	(\$190,000)	DC's	(\$70,000)	Trade-In		\$0
Replace - 2008 Dodge Ram 1500 White #1-08	\$50,000				(\$16,000)	ARR Loan	\$34,000
Urbanization of Main Street - 2020 ICIP Grant - (Finance 2020-01), pending approval	\$1,650,000	(\$1,210,000)	ICIP Grant		(\$220,000)	(\$220,000)	\$0
Depot at Cavan Works Yard Renovation, transfer to Reserve				\$1,200,000			\$1,200,000
<b>Total Roads and Environmental</b>	<b>\$3,168,543</b>	<b>(\$2,004,000)</b>		<b>\$1,122,000</b>	<b>(\$452,182)</b>	<b>(\$220,000)</b>	<b>\$1,589,361</b>
				<i>2020 Capital Request Adjusted Total (Roads &amp; Environmental Services)</i>			\$424,437
						Total Capital Requests	\$9,403,000
						Less: 2020 Capital Roll Over	(\$302,800)
						Less: Future Year pre-approvals	(\$594,410)
						<b>Total 2021 Capital Expenditures</b>	<b>\$8,505,790</b>
						Reserve/Other Funding to Offset Capital	(\$3,054,126)
						<b>Net 2021 Capital Expenditures</b>	<b>\$5,451,664</b>

December 7, 2020

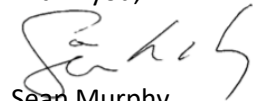
Kimberly Pope  
Director of Finance / Treasurer  
Township of Cavan Monaghan  
988 County Road 10  
Millbrook, ON L0A 1G0

Dear Kimberly,

As part of the IT Modernization Review that MNP is conducting for the Township of Cavan Monaghan, MNP has determined that the Township should replace its legacy Keystone system to better meet its current and future business requirements. MNP has also determined that the Diamond ERP and Virtual City Hall product from Central Square is a suitable replacement and will address the Township's requirements. As a result, MNP will be recommending the licensing of the Diamond ERP and Virtual City Hall software in its final report to the Township of Cavan Monaghan. However, at this time, MNP cannot comment on the specifics of the procurement from Central Square, in light of the following caveats:

- The licensing structure for the Diamond ERP Virtual City Hall product has not been reviewed by MNP – we will have completed this by the time our final report is presented in January 2021.
- Solution design has not been detailed and therefore the scope of services required from Central Square is not clearly defined. This activity is part of the recommended roadmap that MNP will be submitting as part of MNP's final report. Vetting or advising on the scope of services from Central Square is beyond the scope of our current engagement.

Thank you,



Sean Murphy  
National Digital Services Lead & Partner,  
Technology Solutions

# General Ledger

## Revenue and Expense Working Current Budget Report

Up To Period 1 Accounts: 03-????-???? by Department

Account	Description	2020 Total Budget	2020 Actual	Proposed Budget	Final Budget
<b>Fund: 03 Water /Wastewater Operating</b>					
<b>4800 Water Wastewater Administration</b>					
<b>Revenue</b>					
03-4800-9103	Public Utility Grant Program (Mi	-37,400.00	-35,839.96	-38,522.00	_____
03-4800-9140	Miscellaneous Revenue - Syscc	-5,000.00	-2,445.00	-5,000.00	_____
03-4800-9143	Rent Revenue	-9,200.00	-8,864.80	-9,200.00	_____
03-4800-9184	Meter Installation Revenue	-20,000.00	-44,084.00	-20,000.00	_____
03-4800-9199	User Fees and Service Charges	-16,800.00	-16,060.00	-14,000.00	_____
<b>Total Revenue</b>		<b>-88,400.00</b>	<b>-107,293.76</b>	<b>-86,722.00</b>	_____
<b>Expense</b>					
03-4800-1050	Gross Wages - Full Time	65,200.00	53,013.70	143,800.00	_____
03-4800-1105	Benefits – OMERS	5,200.00	5,950.61	15,400.00	_____
03-4800-1115	Benefits – EI Reduced Premium	850.00	622.77	1,700.00	_____
03-4800-1120	Benefits – CPP	2,400.00	1,747.73	5,100.00	_____
03-4800-1130	Benefits – EHT	1,300.00	1,043.81	2,800.00	_____
03-4800-1140	Benefits – WSIB	2,250.00	1,513.81	4,400.00	_____
03-4800-1155	Manulife Group Benefits	5,200.00	5,011.12	4,100.00	_____
03-4800-3065	Mileage Reimbursement / Trave	200.00	0.00	200.00	_____
03-4800-3070	Staff Training & Development	1,500.00	259.49	1,500.00	_____
03-4800-3080	Uniforms / Clothing	200.00	203.52	250.00	_____
03-4800-3100	Legal Expense	1,500.00	0.00	_____	_____
03-4800-3201	Corporate Insurance	21,156.00	19,703.75	23,190.00	_____
03-4800-3205	Software Licensing & Support	0.00	3,474.09	3,500.00	_____
03-4800-3223	Water Meters	20,000.00	14,899.44	10,000.00	_____
03-4800-3240	Radio Licenses	1,000.00	834.00	1,000.00	_____
03-4800-3420	Office Supplies	1,500.00	1,399.20	1,600.00	_____
03-4800-3500	Allocated Land Telephone	0.00	744.60	_____	_____
03-4800-3510	Allocated Phone Service	620.00	0.00	_____	_____
03-4800-3730	Advertising	100.00	0.00	100.00	_____
03-4800-3745	Postage/Courier	0.00	226.32	_____	_____
03-4800-4100	Contracted Services	4,000.00	0.00	4,000.00	_____
03-4800-4199	Allocated Vehicle Costs	2,610.00	1,137.00	2,500.00	_____
03-4800-5000	Property taxes	45,600.00	44,053.67	45,380.00	_____
03-4800-5210	Write off and Uncollectable Acc	0.00	165.00	_____	_____
<b>Total Expense</b>		<b>182,386.00</b>	<b>156,003.63</b>	<b>270,520.00</b>	_____
<b>Total 4800 Water Wastewater Administration</b>		<b>93,986.00</b>	<b>48,709.87</b>	<b>183,798.00</b>	_____
<b>4801 Water &amp; Wastewater Debentures</b>					
<b>Revenue</b>					
03-4801-8950	Development Charges Revenue	-102,717.00	0.00	-327,000.00	_____
<b>Total Revenue</b>		<b>-102,717.00</b>	<b>0.00</b>	<b>-327,000.00</b>	_____
<b>Expense</b>					
03-4801-6590	BCF Loan (P&I) - Development	327,000.00	272,403.46	327,000.00	_____
03-4801-6591	BCF Loan (P&I) - OILC Debenti	180,000.00	149,348.44	180,000.00	_____

# General Ledger

## Revenue and Expense Working Current Budget Report

Up To Period 1 Accounts: 03-????-???? by Department

Account	Description	2020 Total Budget	2020 Actual	Proposed Budget	Final Budget
<b>Total Expense</b>		507,000.00	421,751.90	507,000.00	
<b>Total 4801 Water &amp; Wastewater Debentures</b>		404,283.00	421,751.90	180,000.00	
<b>4809 Pumping Station</b>					
<b>Expense</b>					
03-4809-3500	Phone	800.00	557.80	690.00	
03-4809-3520	Managed Router & VDSL Servi	1,700.00	1,220.60	1,000.00	
03-4809-3790	Hydro	4,700.00	1,930.17	2,360.00	
03-4809-4100	Contracted Services	1,500.00	0.00	1,500.00	
<b>Total Expense</b>		8,700.00	3,708.57	5,550.00	
<b>Total 4809 Pumping Station</b>		8,700.00	3,708.57	5,550.00	
<b>4810 Millbrook Wastewater Plant</b>					
<b>Expense</b>					
03-4810-3222	Biosolid management	20,000.00	18,714.43	24,000.00	
03-4810-3229	Operator Contract	287,782.00	240,333.26	290,000.00	
03-4810-3500	Phone	6,500.00	5,053.95	6,240.00	
03-4810-3520	Managed Router & VDSL Servi	2,800.00	1,158.84	2,800.00	
03-4810-3790	Hydro	114,000.00	75,165.09	104,200.00	
03-4810-3795	Gas - Heating	13,905.00	8,939.89	11,580.00	
03-4810-4100	Contracted Services	10,000.00	688.70	10,000.00	
<b>Total Expense</b>		454,987.00	350,054.16	448,820.00	
<b>Total 4810 Millbrook Wastewater Plant</b>		454,987.00	350,054.16	448,820.00	
<b>4811 Wastewater Collection System</b>					
<b>Expense</b>					
03-4811-3791	Locates	500.00	0.00	500.00	
03-4811-4100	Contracted Services	2,000.00	18,457.23	10,000.00	
<b>Total Expense</b>		2,500.00	18,457.23	10,500.00	
<b>Total 4811 Wastewater Collection System</b>		2,500.00	18,457.23	10,500.00	
<b>4813 Contribution to/from Water Reserve</b>					
<b>Expense</b>					
03-4813-8900	Contribution to/from Water Res	0.00	0.00		
<b>Total Expense</b>		0.00	0.00		
<b>Total 4813 Contribution to/from Water Reserve</b>		0.00	0.00		
<b>4815 Contribution to/from Wastewater Reserve</b>					
<b>Revenue</b>					

# General Ledger

## Revenue and Expense Working Current Budget Report

Up To Period 1 Accounts: 03-????-???? by Department

Account	Description	2020 Total Budget	2020 Actual	Proposed Budget	Final Budget
03-4815-8900	Contribution to/from Water & W	521,379.00	0.00	638,352.00	_____
<b>Total Revenue</b>		<b>521,379.00</b>	<b>0.00</b>	<b>638,352.00</b>	_____
<b>Total 4815 Contribution to/from Wastewater Reserve</b>		<b>521,379.00</b>	<b>0.00</b>	<b>638,352.00</b>	_____
<b>4818 Wastewater Revenue</b>					
<b>Revenue</b>					
03-4818-9190	Sewer (bimonthly billing) Volum	-383,760.00	-257,002.67	-384,000.00	_____
03-4818-9191	Sewer Rates Fixed Charge	-667,970.00	-591,540.78	-668,000.00	_____
<b>Total Revenue</b>		<b>-1,051,730.00</b>	<b>-848,543.45</b>	<b>-1,052,000.00</b>	_____
<b>Total 4818 Wastewater Revenue</b>		<b>-1,051,730.00</b>	<b>-848,543.45</b>	<b>-1,052,000.00</b>	_____
<b>4819 Water Revenue</b>					
<b>Revenue</b>					
03-4819-9194	Water ( bimonthly) Volume Cha	-264,780.00	-189,766.57	-265,000.00	_____
03-4819-9195	Water Fixed Charge	-370,360.00	-320,797.18	-371,000.00	_____
<b>Total Revenue</b>		<b>-635,140.00</b>	<b>-510,563.75</b>	<b>-636,000.00</b>	_____
<b>Expense</b>					
03-4819-3158	Toilet Rebate Program	5,000.00	0.00	2,000.00	_____
<b>Total Expense</b>		<b>5,000.00</b>	<b>0.00</b>	<b>2,000.00</b>	_____
<b>Total 4819 Water Revenue</b>		<b>-630,140.00</b>	<b>-510,563.75</b>	<b>-634,000.00</b>	_____
<b>4820 Water &amp; Wastewater Other Income</b>					
<b>Revenue</b>					
03-4820-9192	Water & Sewer Account Set Up	-23,500.00	-7,200.00	-8,500.00	_____
03-4820-9199	Locates & User Fees	0.00	-300.00	_____	_____
03-4820-9992	Write off - Contra Revenue Acc	1,000.00	0.00	1,000.00	_____
03-4820-9996	Penalty and Interest Income - \	-26,000.00	-4,291.20	-26,000.00	_____
<b>Total Revenue</b>		<b>-48,500.00</b>	<b>-11,791.20</b>	<b>-33,500.00</b>	_____
<b>Total 4820 Water &amp; Wastewater Other Income</b>		<b>-48,500.00</b>	<b>-11,791.20</b>	<b>-33,500.00</b>	_____
<b>4830 Millbrook Water - Distribution System</b>					
<b>Revenue</b>					
03-4830-9140	Miscellaneous Revenue	0.00	-1,337.89	_____	_____
<b>Total Revenue</b>		<b>0.00</b>	<b>-1,337.89</b>	_____	_____
<b>Expense</b>					
03-4830-3227	Hydrant Maintenance	4,000.00	0.00	4,000.00	_____
03-4830-3435	Materials and Supplies	1,000.00	1,136.69	1,000.00	_____
03-4830-3791	Locates	500.00	0.00	500.00	_____

# General Ledger

## Revenue and Expense Working Current Budget Report

Up To Period 1 Accounts: 03-????-???? by Department

Account	Description	2020 Total Budget	2020 Actual	Proposed Budget	Final Budget
03-4830-4100	Contracted Services	50,000.00	6,710.27	50,000.00	_____
<b>Total Expense</b>		<b>55,500.00</b>	<b>7,846.96</b>	<b>55,500.00</b>	_____
<b>Total 4830 Millbrook Water - Distribution System</b>		<b>55,500.00</b>	<b>6,509.07</b>	<b>55,500.00</b>	_____
<b>4831 Millbrook Water - Treatment &amp; Supply</b>					
<b>Expense</b>					
03-4831-3120	Audit Fees	1,000.00	2,544.00	1,000.00	_____
03-4831-3229	Operator Contract	123,335.00	102,778.76	125,000.00	_____
03-4831-3500	Phone	1,800.00	1,251.70	1,550.00	_____
03-4831-3520	Managed Router & VDSL Servi	1,800.00	1,220.60	1,800.00	_____
03-4831-3790	Hydro	13,000.00	8,193.52	11,320.00	_____
03-4831-4100	Contracted Services	6,000.00	661.44	6,000.00	_____
<b>Total Expense</b>		<b>146,935.00</b>	<b>116,650.02</b>	<b>146,670.00</b>	_____
<b>Total 4831 Millbrook Water - Treatment &amp; Supply</b>		<b>146,935.00</b>	<b>116,650.02</b>	<b>146,670.00</b>	_____
<b>4833 Millbrook Water - Standpipe Tower</b>					
<b>Expense</b>					
03-4833-3500	Phone	800.00	549.10	680.00	_____
03-4833-3520	Managed Router & VDSL Servi	800.00	559.50	800.00	_____
03-4833-3790	Hydro	5,200.00	8,406.16	11,850.00	_____
03-4833-4100	Contracted Services	4,000.00	0.00	4,000.00	_____
<b>Total Expense</b>		<b>10,800.00</b>	<b>9,514.76</b>	<b>17,330.00</b>	_____
<b>Total 4833 Millbrook Water - Standpipe Tower</b>		<b>10,800.00</b>	<b>9,514.76</b>	<b>17,330.00</b>	_____
<b>4834 Sysco Oper. Wastewater Agreement</b>					
<b>Revenue</b>					
03-4834-9140	Miscellaneous Revenue	-47,000.00	-17,545.00	-47,000.00	_____
<b>Total Revenue</b>		<b>-47,000.00</b>	<b>-17,545.00</b>	<b>-47,000.00</b>	_____
<b>Expense</b>					
03-4834-4100	Contracted Services	40,000.00	24,175.11	40,000.00	_____
03-4834-4700	Sewer Operator Service Charge	7,000.00	0.00	7,000.00	_____
<b>Total Expense</b>		<b>47,000.00</b>	<b>24,175.11</b>	<b>47,000.00</b>	_____
<b>Total 4834 Sysco Oper. Wastewater Agreement</b>		<b>0.00</b>	<b>6,630.11</b>	<b>0.00</b>	_____
<b>4835 Booster Pumping Station</b>					
<b>Expense</b>					
03-4835-3500	Phone	800.00	549.10	680.00	_____
03-4835-3520	Managed Router & VDSL Servi	800.00	559.50	800.00	_____
03-4835-3790	Hydro	7,200.00	0.00	2,000.00	_____
03-4835-4100	Contracted Services	2,000.00	0.00	2,000.00	_____



# General Ledger

## Revenue and Expense Working Current Budget Report

Up To Period 1 Accounts: 03-????-???? by Department

Account	Description	2020 Total Budget	2020 Actual	Proposed Budget	Final Budget
<b>Total Expense</b>		10,800.00	1,108.60	3,480.00	
<b>Total 4835 Booster Pumping Station</b>		10,800.00	1,108.60	3,480.00	
<b>4836 Kawartha Downs Wastewater Agreement</b>					
<b>Revenue</b>					
03-4836-9140	Miscellaneous Revenue	-52,000.00	-24,300.60	-52,000.00	
<b>Total Revenue</b>		-52,000.00	-24,300.60	-52,000.00	
<b>Expense</b>					
03-4836-4100	Contracted Services	46,000.00	28,832.41	46,000.00	
03-4836-4700	Sewer Operator Service Charge	6,000.00	0.00	6,000.00	
<b>Total Expense</b>		52,000.00	28,832.41	52,000.00	
<b>Total 4836 Kawartha Downs Wastewater Agreement</b>		0.00	4,531.81		
<b>4837 Water and Wastewater Capacity Monitoring</b>					
<b>Expense</b>					
03-4837-4100	Contracted Services	40,000.00	48,552.27	40,000.00	
<b>Total Expense</b>		40,000.00	48,552.27	40,000.00	
<b>Total 4837 Water and Wastewater Capacity Monitoring</b>		40,000.00	48,552.27	40,000.00	
<b>8001 Bulk Water Sale</b>					
<b>Revenue</b>					
03-8001-9189	Other Revenue - Miscellaneous	-45,000.00	-33,314.53	-35,000.00	
<b>Total Revenue</b>		-45,000.00	-33,314.53	-35,000.00	
<b>Expense</b>					
03-8001-3435	Material and Supplies	1,000.00	290.19	1,000.00	
03-8001-3790	Hydro	1,000.00	0.00		
03-8001-4100	Contracted Services	500.00	0.00	500.00	
03-8001-5600	Interdepartmental Charge - Wai	23,000.00	0.00	23,000.00	
<b>Total Expense</b>		25,500.00	290.19	24,500.00	
<b>Total 8001 Bulk Water Sale</b>		-19,500.00	-33,024.34	-10,500.00	

## General Ledger

### Revenue and Expense Working Current Budget Report

Up To Period 1 Accounts: 03-????-???? by Department

Account	Description	2020 Total Budget	2020 Actual	Proposed Budget	Final Budget
03-4800	Water Wastewater Administration	93,986.00	48,709.87	183,798.00	
03-4801	Water & Wastewater Debentures	404,283.00	421,751.90	180,000.00	
03-4809	Pumping Station	8,700.00	3,708.57	5,550.00	
03-4810	Millbrook Wastewater Plant	454,987.00	350,054.16	448,820.00	
03-4811	Wastewater Collection System	2,500.00	18,457.23	10,500.00	
03-4813	Contribution to/from Water Reserve	0.00	0.00		
03-4815	Contribution to/from Wastewater Reserve	521,379.00	0.00	638,352.00	
03-4818	Wastewater Revenue	-1,051,730.00	-848,543.45	-1,052,000.00	
03-4819	Water Revenue	-630,140.00	-510,563.75	-634,000.00	
03-4820	Water & Wastewater Other Income	-48,500.00	-11,791.20	-33,500.00	
03-4830	Millbrook Water - Distribution System	55,500.00	6,509.07	55,500.00	
03-4831	Millbrook Water - Treatment & Supply	146,935.00	116,650.02	146,670.00	
03-4833	Millbrook Water - Standpipe Tower	10,800.00	9,514.76	17,330.00	
03-4834	Sysco Oper. Wastewater Agreement	0.00	6,630.11		
03-4835	Booster Pumping Station	10,800.00	1,108.60	3,480.00	
03-4836	Kawartha Downs Wastewater Agreement	0.00	4,531.81		
03-4837	Water and Wastewater Capacity Monitoring	40,000.00	48,552.27	40,000.00	
03-8001	Bulk Water Sale	-19,500.00	-33,024.34	-10,500.00	
Total Revenues:		-1,549,108.00	-1,554,690.18	-1,630,870.00	
Total Expenses:		1,549,108.00	1,186,945.81	1,630,870.00	
Report Net:		0.00	-367,744.37		



**The Township of Cavan Monaghan**  
**Water & Wastewater**  
**Capital Requests in 2021**  
**Final**

Capital Item Requested	Requested Purchases	2019 Roll Overs	Reserve/ Other Funding Available	Transfers Asset Replacement Reserve	Transfer to/from W & WW Reserve
<b>Water Distribution System</b>					
Water Main Replacement Main Street	\$ 250,000				\$ 250,000
Water Master Servicing Study	\$ 70,000	(50,000)			\$ 20,000
					\$ -
<b>Total Water Distribution System</b>	<b>\$ 320,000</b>	<b>-\$ 50,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 270,000</b>
<b>Total Water Capital</b>	<b>\$ 320,000</b>	<b>-\$ 50,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 270,000</b>
<b>Wastewater Collection System</b>					
Sewer System Relining	\$ 250,000		(117,424)	OCIF Grant	\$ 132,576
Wastewater Master Servicing Study	\$ 90,000				\$ 90,000
<b>Wastewater Collection System</b>	<b>\$ 340,000</b>	<b>\$ -</b>	<b>(117,424)</b>	<b>\$ -</b>	<b>\$ 222,576</b>
<b>Total Wastewater Capital</b>	<b>\$ 340,000</b>	<b>\$ -</b>	<b>(117,424)</b>	<b>\$ -</b>	<b>\$ 222,576</b>
<b>Total Water and Wastewater Capital</b>	<b>\$ 660,000</b>	<b>-\$ 50,000</b>	<b>(117,424)</b>	<b>\$ -</b>	<b>\$ 492,576</b>
Total Capital Requests					\$660,000
Less: 2020 Capital Roll Over					(50,000)
<b>Total 2021 Capital Expenditures</b>					<b>\$610,000</b>
Reserve/Other Funding to Offset Capital					(117,424)
<b>Net 2021 Capital Expenditures</b>					<b>\$492,576</b>



LARIDAE



Township of Cavan Monaghan

# Council Facilitation & Strategic Priority Workshop

February 2019

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Peterborough, ON, K9J 2v3  
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**Solve. Change. Soar.**

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## Introduction

In January 2019, the Township of Cavan Monaghan engaged Laridae to guide the Council and staff through a facilitated strategic priority-setting process. On February 8, 2019, members of Council and management team staff came together for a full-day facilitated session. The intent of the session was to engage in strategic discussion about the direction and priorities of the Township, encourage team building, and to find alignment on key priorities moving forward.

This report provides an overview of the discussion, summarizes the outcomes and priorities identified during the day, and outlines the shared commitments made by Council.

## Planning Context

In 2012, the Township of Cavan Monaghan completed an extensive strategic planning process that resulted in a multi-year Corporate Strategic Plan. In 2014, the strategic plan was reviewed and updated to reflect the progress that had been made to date.

The plan has provided meaningful guidance to the progress that the Township has made over the past several years. Since the update in 2014, significant progress has been made. Several goals have been accomplished, and significant headway has been made in many more. Of note is the progress that has taken place in terms of financial sustainability.

The intent of this project was to build on the existing plan and find alignment on priorities and actions moving forward over the next two to three years. It was not intended to result in a new strategic plan.

Clarifying strategy and priorities allows for actionable plans to be created that:

- Maintain focus
- Offers direction for project planning
- Help to allocate appropriate resources

Facing new financial pressures and limitations, the Council found itself faced with many difficult decisions. Council members and senior staff agreed that there was a need to follow two guiding principles during the session:

- 1) To work collaboratively to identify and commit to priorities; and,
- 2) To be selective in identifying priorities, while balancing existing commitments, new opportunities, and considering staff capacity and municipal resources.

Ultimately, the goal shared by all session participants was the desire to move the community forward in an efficient and effective manner.

## Process

In January 2019, the Township of Cavan Monaghan set out to review and refresh its strategic plan. An external consultant was retained in order to facilitate the process. The process consisted of the following:

- 1) A kick-off meeting with the project team to gather information and finalize details related to the project scope, milestones, and expectations.

- 2) Key documents were reviewed, such as previous strategic plans, asset management plans, and capital expenditure documents. An environmental scan and analysis of the current landscape was also conducted.
- 3) A full-day facilitated session was conducted with Council and senior staff. The session allowed Council members and management to share perspectives through facilitated discussion, interactive exercises, and group work. The primary goal of the day was to conduct team building that established a shared understanding of strategic, actionable priorities, and clear guiding principles.

The agenda was as follows:

- Introductions & Intentions for Day
  - Discussion: Broad Priorities
  - Current Landscape (Environmental Scan)
  - Strategic vs. Operational Planning
  - SWOT Analysis and Discussion
  - Activity: Strategic Directions
  - Strategic Action Planning Presentation
  - Group Work: Shifting Priorities
  - Action Planning: Non-negotiables and the Parking Lot
  - Guiding Principles and Values
  - Next Steps and Conclusion
- 4) A final report was prepared by Laridae.

## **Corporate Mission, Vision, and Key Principles**

### **Mission Statement:**

The Township of Cavan Monaghan is committed to delivering responsive and cost-effective services that provide for the economic, social and environmental well-being of our ratepayers now and into the future.

### **Vision:**

Cavan Monaghan is a strong, sustainable rural community. We celebrate, protect and promote our unique history and natural heritage, and value the contribution and interests of all ratepayers in building a prosperous future.

### **Guiding Principles:**

The updated Guiding Principles are to build upon the existing key foundational principles identified in the original strategic plan. These foundational principles include:

- 1) Operational Performance Excellence
- 2) Building a Strong Community
- 3) Growing our Local Economy
- 4) Respect for our Rural Environment

In addition to the existing key principles above, the following Guiding Principles were identified as guiding tenets on which to base the Township's future strategic directions.

In every way possible, at the core of each of our strategic priorities, we will ensure that we are:

**1) Building Healthy, Collaborative Relationships**

- A culture of trust, mutual respect, and appreciation will be embraced by Council and staff. Teamwork and collaboration will form the foundation of how Council and staff operate, and how decisions are reached.

**2) Welcoming Diversity, Fostering Inclusivity**

- For us, diversity and inclusivity are not just buzzwords; we will build these values into our operations and use them to inform our decision-making.

**3) Prioritizing Financial Sustainability**

- Financial sustainability will be an ongoing consideration as we continue our day-to-day work, and plan for new initiatives.

**4) Taking a “Planning-Oriented” Approach**

- We will maintain a “planning-oriented” approach that is: proactive rather than reactive; accountable; and thoughtful. Through this, we will be better equipped to prepare for, and manage, change.

## Strategic Priorities

The strategic priorities and actions outlined in this plan build on the existing strategic plan, as well as the mission, vision and guiding principles identified earlier in this document.

Under each strategic priority, a number of strategic commitments are identified. These commitments/actions will focus the work of staff and Council members over the next term. The strategic directions can be further operationalized through the development of detailed annual departmental workplans.

### 1) Engage residents and stakeholders in community issues and interests

Strategic Objective: Enhancing our communications to engage internal and external stakeholders in a meaningful and strategic way.

***We are committed to:***

- Continue using and improving the Township’s website to better reflect community information, economic development opportunities, current policy framework as well as the range of services provided by the Municipality.
- Continue developing, and improving, our strategy for engaging and reporting to local residents, business and community organizations on community issues using a wide variety of outreach tools including social media, e-newsletter and a stronger web presence.
- Developing a communications toolkit that can be used by any representative of the Township and includes resources such as a plain-language key messages document and a message crafting “best practice” checklist.



## 2) Create an environment that supports local business, employment, and the attraction of visitors to the community

Strategic Objective: Increasing the level of business activity in the Township's employment areas.

### ***We are committed to:***

- Advancing opportunities to develop employment lands as identified in the Official Plan.
- Leverage the policy framework as a means to promote and attract new employment and residential growth to the community.
- Working with local partners to develop and promote entrepreneurial opportunities in Cavan Monaghan, including gaps identified in the mix of businesses and services as well as external markets for local enterprises. Initiate a business retention and expansion program geared to those identified primary industry sectors throughout the municipality.
- Fostering a community that is welcoming to new businesses and supports and empowers new and existing businesses to succeed.
- Developing a strategy to communicate with business owners and entrepreneurs about the benefits and supports available to them (for example, through the BIA), and clarify roles and responsibilities to manage expectations.

## 3) Provide efficient and sustainable municipal and community infrastructure

Strategic Objective: Investing in community infrastructure that reflects our rate of growth and rural nature.

### ***We are committed to:***

- Initiating the preparation of a detailed implementation plan for the Township's Master Fire Plan that addresses short, medium- and long-term priorities for the community.
- Allocating future OLG revenue towards the Asset Replacement Reserve to fund asset replacement of existing municipal infrastructure as per the Asset Management Plan in January 2015 fiscal year.
- Developing a strategy to support the development of life-cycle housing in Cavan Monaghan.
- Prioritizing major capital projects, review reports (if available), and determine next steps/timelines. Current capital projects of note include:
  - Millbrook jail
  - Arena
  - Emergency Services
    - EMS
    - Firehall with ambulance bay

## 4) Nurture a Vibrant, Thriving Community Culture

Strategic Objective: Increasing levels of community engagement and integration among new residents.

***We are committed to:***

- Developing a strategy to engage and integrate newcomers to Cavan Monaghan.
- Conducting an audit of barriers to accessibility for newcomers in municipal offices and with municipal programs and services.
- Consulting subject matter experts to develop a strategy for building inclusiveness into our everyday operations and business practices.
- Supporting new and existing residents through the cultural and lifestyle shifts that the community is experiencing through enhanced communications.

## 5) Continue high-quality, efficient delivery of core services

Strategic Objective: Increased efficiency of service delivery that reflects our changing community and internal capacity.

***We are committed to:***

- Conducting a full review of core services to determine needs and sustainability of current model, help manage expectations [among residents], and to look for opportunities to leverage technology and streamline processes to increase efficiency.
- Proactively anticipating service needs and planning to ensure that we have the capacity to meet those needs, using operational plans and ongoing annual reviews.
- Improving our communications, as identified in priority #1, with residents about municipal services to: keep residents informed, increase accessibility of information, and manage expectations about varying levels of service.

## Conclusion

The new priorities detailed in this plan provide the Township of Cavan Monaghan with clear focus and a strategic framework to drive progress over the coming years. Once adopted, Council and municipal staff will begin implementation through the following steps:

1. Detailed annual departmental operational plans will be developed. Goals and objectives will be aligned with the new strategic directions;
2. The strategic directions will be communicated internally and externally; and,
3. Progress on the directions will be reviewed using annual report cards and goals amended as contexts change over the coming years.
4. An annual review of the strategic objectives.

**GRAND TOTAL: All Departments**

	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
Estimated Yearly ECD & MCG Program Total	\$ 165,106	\$ 197,000	\$ 20,000	\$ -	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ -
Estimated Yearly Parks & Facilities Total	\$ 2,246,663	\$ 273,000	\$ 344,500	\$ 356,000	\$ 150,000	\$ 40,000	\$ 20,000	\$ -	\$ -	\$ -
Estimated Yearly Planning Dept. Total	\$ 109,000	\$ 125,000	\$ 100,000	\$ 150,000	\$ 55,000	\$ 35,000	\$ 45,000	\$ -	\$ -	\$ -
Estimated Yearly Finance & IT/Telecommunications Total	\$ 1,793,300	\$ 2,103,629	\$ 1,850,383	\$ 2,014,529	\$ 2,199,909	\$ 2,453,848	\$ 2,703,932	\$ 3,028,025	\$ 3,334,309	\$ 3,716,313
Estimated Yearly Boards & Authorities Total	\$ 257,040	\$ 194,078	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Estimated Yearly Fire Department Total	\$ 471,300	\$ 1,616,000	\$ 5,260,000	\$ 1,885,000	\$ 5,042,000	\$ 122,000	\$ 57,000	\$ -	\$ -	\$ -
Estimated Yearly Public Works Total	\$ 2,900,504	\$ 2,693,543	\$ 3,445,250	\$ 1,892,100	\$ 1,365,650	\$ 1,340,143	\$ 1,594,046	\$ -	\$ -	\$ -
Estimated Yearly W&WW Total	\$ 429,000	\$ 610,000	\$ 550,000	\$ 800,000	\$ 400,000	\$ 300,000	\$ 450,000	\$ 350,000	\$ 400,000	\$ 400,000
<b>GRAND TOTAL: All Departments</b>	<b>\$ 8,371,913</b>	<b>\$ 7,812,250</b>	<b>\$ 11,570,133</b>	<b>\$ 7,097,629</b>	<b>\$ 9,212,559</b>	<b>\$ 4,305,991</b>	<b>\$ 4,869,978</b>	<b>\$ 3,378,025</b>	<b>\$ 3,734,309</b>	<b>\$ 4,116,313</b>

**Economic and Community Development 10 Year Capital Forecast (Living Document)**

	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
<b>Rank</b>	<b>General Economic Development Assets</b>									
Signage - TODD						\$ 15,000				
Wayfinding Signage in the Township										
Community Grants (Dr. Recruitment 2014-2016)										
Corporate Strategic Plan Update		\$ 25,000								
Municipal Website	\$ 50,000		\$ 10,000							
Website & IT Modernization Plan, MMP Grant	\$ 25,000	\$ 80,000	\$ 10,000							
Service Modernization Review		\$ 25,000								
Employment Lands Marketing Materials		\$ 5,000								
Economic Development Strategy										
MRHAC - Downtown Millbrook Revitalization (CIP)										
MRHAC - 2019-2021 Downtown Millbrook Revitalization (CIP Incentives)	\$ 75,106	\$ 25,000								
MRHAC - 2021 Township Wide (CIP)		\$ 30,000								
MRHAC - Downtown Mural		\$ 7,000								
MRHAC - Rolling Dinner	\$ 10,000									
Business Retention Expansion Plan										
Mt. Pleasant Women's Institute Renovations	\$ 5,000	\$5K, 2020 rollover								
<b>General Economic Development Assets Totals</b>	<b>\$ 165,106</b>	<b>\$ 197,000</b>	<b>\$ 20,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 15,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Municipal Council Grant Program 10 Year Capital Forecast (Living Document)**

	2020	2021	2022	2023	2024	2025	2026				
Annual Contribution to MCG Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Municipal Council Grant Totals</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Estimated Yearly ECD &amp; MCG Program Total</b>	<b>\$ 165,106</b>	<b>\$ 197,000</b>	<b>\$ 20,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 15,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



**Parks & Facilities 10 Year Capital Forecast (Living Document)**

	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
Back Stairs (Heritage Committee Funds)										
OMS Upgrades (P&F Report 2016-10)										
Old Millbrook School Totals	\$ 591,750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
<b>Rank</b> Lions Den										
Roof										
Windows										
Interior Improvements										
Ramp										
Lions Den Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
<b>Rank</b> Community Centre										
Design Build (New Community Centre)	\$ 14,500									
Community Center (CMCC), FF&E and rollover	\$ 128,613	\$125.6K rollover								
Millbrook Arena Feasibility Study & Fiscal Evaluation (Finance 2)	\$ 25,000									
Millbrook Arena Renovation - ICIP Grant (P&F 2019-15), pending	\$ 966,000	\$966K rollover								
Millbrook Arena, Artificial Turf & Heaters (P&F 2019-15, pre-app)	\$ 55,000									
Millbrook Arena (Glycol removal)										
Recreational Land, Plan & Design (CMCC) roll over	\$ 15,000	\$ 25,000								
Community Centre Totals	\$ 1,204,113	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -			
<b>Rank</b> Misc Other Costs										
<i>Downtown Revitalization Plan - moved to OP 01-4927</i>										
Millbrook Yard Upgrades (shared with Public Works)			\$ 200,000	\$ 200,000						
Parks & Recreation Master Plan Update		\$ 5,000	\$ 5,000	\$ 5,000						
Fire Association Building	33000									
Misc Other Costs Total	\$ 33,000	\$ 5,000	\$ 205,000	\$ 205,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Estimated Yearly Parks &amp; Facilities Total</b>	<b>\$ 2,246,663</b>	<b>\$ 273,000</b>	<b>\$ 344,500</b>	<b>\$ 356,000</b>	<b>\$ 150,000</b>	<b>\$ 40,000</b>	<b>\$ 20,000</b>			

**Planning Department 10 Year Capital Forecast (Living Document)**

	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
<b>Rank Plans and Studies</b>										
Township Official Plan Updates		\$ 50,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Zoning By-law Review			\$ 20,000	\$ 20,000	\$ 20,000		\$ 20,000	\$ 20,000	\$ 20,000	
GMS SSA-1 Prov Update (Report 2020-??)		\$ 50,000								
Watershed Plans (transfer to Reserves)		\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000				
Heritage Conservation District Plan (Millbrook)			\$ 45,000	\$ 45,000					\$ 25,000	
Special Study Area - Baxter Creek Floodplain		\$ 15,000								
Baxter Creek Floodplain Mapping, rollover	\$ 9,375									
Jackson Creek Floodplain Mapping, rollover	\$ 3,625									
Growth Management Study (Planning 2019-45, pri	\$ 56,000									
Millbrook Downtown Revitalization										
Parking Study Millbrook				\$ 50,000						
<b>Plans and Studies Totals</b>	<b>\$ 69,000</b>	<b>\$ 125,000</b>	<b>\$ 100,000</b>	<b>\$ 150,000</b>	<b>\$ 55,000</b>	<b>\$ 35,000</b>	<b>\$ 45,000</b>			
<b>Rank Equipment</b>										
Plotter										
Drone										
New Truck (Building Dept.)	\$ 40,000									
<b>Equipment Totals</b>	<b>\$ 40,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Estimated Yearly Planning Dept. Total</b>	<b>\$ 109,000</b>	<b>\$ 125,000</b>	<b>\$ 100,000</b>	<b>\$ 150,000</b>	<b>\$ 55,000</b>	<b>\$ 35,000</b>	<b>\$ 45,000</b>			

**Finance Department 10 Year Capital Forecast (Living Document)**

	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
<b>Rank Finance General</b>										
Municipal Infrastructure (Tsf to Asset Replacement Reserve)	\$ 1,649,600	\$ 1,661,800	\$ 1,761,590	\$ 1,954,873	\$ 2,169,362	\$ 2,407,386	\$ 2,671,526	\$ 2,964,647	\$ 3,289,929	\$ 3,650,902
Asset Management Policy & Reporting (Bill 6) w/ FCM Grant	\$ 94,500	\$ 70,000	\$ 50,000							
Development Charges amendment/update		\$ 28,000		\$ 30,000				\$ 30,000		
<b>Finance General Total</b>	<b>\$ 1,744,100</b>	<b>\$ 1,759,800</b>	<b>\$ 1,811,590</b>	<b>\$ 1,984,873</b>	<b>\$ 2,169,362</b>	<b>\$ 2,407,386</b>	<b>\$ 2,671,526</b>	<b>\$ 2,994,647</b>	<b>\$ 3,289,929</b>	<b>\$ 3,650,902</b>
<b>Rank IT/Telecommunications</b>										
Hardware Upgrades - Replacement Program	\$ 19,200	\$ 27,954	\$ 28,793	\$ 29,656	\$ 30,546	\$ 31,462	\$ 32,406	\$ 33,379	\$ 34,380	\$ 35,411
Financial Management Software, Integration & Training		\$ 298,800								
Server Upgrades	\$ 30,000	\$ 17,075								\$ 30,000
Software Upgrades			\$ 10,000			\$ 10,000			\$ 10,000	
Photocopier										
Postage Machine (Neopost)						\$ 5,000				
<b>IT/Telecommunications Total</b>	<b>\$ 49,200</b>	<b>\$ 343,829</b>	<b>\$ 38,793</b>	<b>\$ 29,656</b>	<b>\$ 30,546</b>	<b>\$ 46,462</b>	<b>\$ 32,406</b>	<b>\$ 33,379</b>	<b>\$ 44,380</b>	<b>\$ 65,411</b>
<b>Estimated Yearly Finance &amp; IT/Telecommunications Total</b>	<b>\$ 1,793,300</b>	<b>\$ 2,103,629</b>	<b>\$ 1,850,383</b>	<b>\$ 2,014,529</b>	<b>\$ 2,199,909</b>	<b>\$ 2,453,848</b>	<b>\$ 2,703,932</b>	<b>\$ 3,028,025</b>	<b>\$ 3,334,309</b>	<b>\$ 3,716,313</b>







**Fire Department 10 Year Capital Forecast (Living Document)**

	2020	2021	2022	2023	2024	2025	2026	2027
Design Concept Fire Hall (FH#1) RO (\$84,000. in reserves 2019		\$ 41,000						
Fire Hall #1 Millbrook (New) to reservess		\$ 1,000,000	\$ 5,000,000					
Fire Hall #2 1047 Mount Pleasant Road (9)					\$ 4,000,000			
<b>Stations Totals</b>	\$ -	\$ 1,041,000	\$ 5,000,000	\$ -	\$ 4,000,000	\$ -	\$ -	
<b>Estimated Yearly Fire Dept. Total</b>	\$ 471,300	\$ 1,616,000	\$ 5,260,000	\$ 1,885,000	\$ 5,042,000	\$ 122,000	\$ 57,000	

**Public Works 10 Year Capital Forecast (Living Document)**

	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
<b>Rank</b>	<b>Road Improvements</b>									
Road Replacement (Various Roads)			\$ 1,010,250	\$ 998,100	\$ 1,024,650	\$ 1,045,143	\$ 1,066,046			
Roads Needs Study	\$ 30,000						\$ 28,000			
Cross Road Culverts	\$ 40,000	\$ 120,000	\$ 185,000	\$ 74,000	\$ 91,000	\$ 45,000	\$ 180,000			
Pre-Engineering Cost	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000			
Slurry Seal (Various Roads)	\$ 183,000	\$ 197,824	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000			
Surface Treatment (Various Roads)	\$ 301,104	\$ 344,448	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000			
Sidewalks (General)	\$ 104,000	\$ 15,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000			
Revitalization/Road Works			\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000			
Morton Line Reconstruction	\$75,600									
Hot Mix Paving (Various Roads)	\$116,800	\$ 76,271								
Alleyway - King Street - Improvement	\$ 25,000	\$ 75,000								
Wrought Iron Fence CR10/Fallis Line Cemetary	\$ 30,000									
Urbanization of Main Street - ICIP Grant - (Finance 2020-01), †	\$ 1,650,000	\$1.65M rollover								
<b>Road Improvement Totals</b>	<b>\$ 2,585,504</b>	<b>\$ 858,543</b>	<b>\$ 1,445,250</b>	<b>\$ 1,322,100</b>	<b>\$ 1,365,650</b>	<b>\$ 1,340,143</b>	<b>\$ 1,524,046</b>			
<b>Rank</b>	<b>Rolling Stock</b>									
2008 Dodge Ram 1500 White #1-08		\$ 50,000								
2016 Dodge Ram 1500 #2-16							\$ 50,000			
2019 Ford F-250 with plow attachments #3-19										
2012 Dodge Truck 1500 Quad 4wd #4-12			\$ 50,000							
2017 International Single Axle #10-17										
2005 International Tandem #11-05										
2018 International Tandem #14-18										
2020 International Tandem #15-20										
2013 International Tandem #16-13									\$ 300,000	
2003 International Tandem #17-03										
2020 International Tandem #18-20										
2007 International Tandem #19-07		\$ 325,000	(\$8,000 trade in)							
2017 International Tandem #20-17										
2008 Volvo Grader #30-08			\$ 450,000							
2010 JD Grader #31-10				\$ 450,000						
2006 John Deere Loader #32-06 (to be sold 2020)	\$ 245,000									
1991 - 680 L Case Back Hoe #33-91	\$ 70,000									
2008 JD 190WD Rubber Tire Excavator #34-08		\$ 260,000	(\$70,000 trade in for 34-08)							
2018 Trackless MT-7 #35-18										
2020 JCB Loader #36-20										
2015 JD Backhoe #37-15										
2001 Bobcat 553 #40-01										
<b>Rolling Stock Totals</b>	<b>\$ 315,000</b>	<b>\$ 635,000</b>	<b>\$ 500,000</b>	<b>\$ 450,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 50,000</b>	<b>\$ -</b>	<b>\$ 300,000</b>	<b>\$ -</b>

**Public Works 10 Year Capital Forecast (Living Document)**

	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
<b>Rank Buildings</b>										
Cavan Works Depot Preliminary Design										
Depot at Cavan Works Yard Renovation		\$ 1,200,000	\$ 1,300,000							
Millbrook Yard Upgrades (shared with Parks & Facilities)			\$ 200,000	\$ 200,000						
<b>Buildings Total</b>	\$ -	\$ 1,200,000	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -			
<b>Rank Equipment</b>										
Culvert Steamer										
Diesel Tanks										
New Fueling System										
GPS Fleet System										
Fuel Tank										
Street Lights				\$ 20,000			\$ 20,000			
<i>Signs - moved to OP 01-4614</i>										
<b>Equipment Total</b>	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ 20,000			
<b>Estimated Yearly Public Works Total</b>	\$ 2,900,504	\$ 2,693,543	\$ 3,445,250	\$ 1,892,100	\$ 1,365,650	\$ 1,340,143	\$ 1,594,046			

**Water & Wastewater 10 Year Capital Forecast (Living Document)**

		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
Rank	Water										
	Water Master Servicing Study	\$ 50,000	\$ 20,000								
	Water Main Replacement Main Street		\$ 250,000								
	Water Rate Study & Financial Plan	\$ 30,000	2020 rollover								
	Watermain Replacement (various locations)			\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 350,000	\$ 350,000	\$ 400,000	\$ 400,000
	Replacement of Well and Pump			\$ 150,000							
	<b>Water Total</b>	<b>\$ 80,000</b>	<b>\$ 270,000</b>	<b>\$ 450,000</b>	<b>\$ 300,000</b>	<b>\$ 300,000</b>	<b>\$ 300,000</b>	<b>\$ 350,000</b>	<b>\$ 350,000</b>	<b>\$ 400,000</b>	<b>\$ 400,000</b>

Rank Wastewater