



Special Council Meeting

To:	Mayor and Council
Date:	January 21, 2021
From:	Kimberley Pope, Finance Department
Report Number:	Finance 2021-01
Subject:	2 nd Draft 2021 Budget Presentation

Recommendations:

1. That Council receives the 2nd Draft 2021 Budget Presentation for discussion; and
2. That Council approves the proposed 3% Municipal Residential Tax Rate increase to fund the Operating & Capital budgets for the final budget report and final budget approval on February 16, 2021.

Overview:

The 2nd draft budget presentation includes a consolidated proposed 3% municipal tax levy increase to fund the 2021 Operating & Capital budgets. The two public budget presentations on January 21, 2021 are to provide further discussion and direction of Council and opportunity for the public to comment virtually during the Special Budget meeting at 6:00 pm.

Senior staff have provided budget estimates during the budget process to the Chief Administrative Officer & Director of Finance. These estimates have been reviewed and adjusted by the budget committee (CAO, Director of Finance and the Mayor). Updated actual expenditures up to November 30, 2020 are included in this 2nd draft report including associated budget amendments. The final budget provided on February 16, 2021 will include actual expenditures up to year end December 31, 2020.

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

2021 MPAC Property Assessments

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 3% municipal tax levy increase equals an increase of \$20.29 per \$100,000 of current value assessment, based on the active MPAC Assessment Roll Total. Therefore a 3% municipal tax levy increase on a \$400,000 assessed residential property would result in \$81.16 of additional municipal taxation on the annual tax bill, which is the equivalent of \$0.22/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	\$10,001,119
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	\$698.80
Increase in Tax %	3.50%	3.50%	2.50%	3.16%	3.00%

2021 Ontario Municipal Partnership Fund (OMPF) Update

The province is maintaining the overall structure of the OMPF and the program envelope at the same level as 2020, with the transitional assistance component of the program remaining the same. The 2021 OMPF allocation for the Township of Cavan Monaghan is \$510,600 which is the equivalent of \$142 per household. This is in comparison previous allocations received of; \$502,300 (2020 OMPF), \$504,600 (2019 OMPF) and \$506,000 (2018 OMPF).

In October 2020 the Minister of Finance, Mr. Rod Phillips, stated that the “government has been reviewing the OMPF in consultation with municipalities, to ensure the program meets the needs of local communities, especially small, northern and rural municipalities. Given the unprecedented circumstances surrounding the COVID-19 pandemic, we will be taking more time for the review. Discussions with municipal partners are expected to resume later this year ... This historic funding commitment will help local governments protect the health and well-being of the people of Ontario, while continuing to deliver critical public services such as public transit and shelters. Together, Ontario will continue down the path of renewal, growth and economic recovery.”

Financial Impact:

Operating Budget

The Operating budget presented contains a consolidated department net decrease of -0.7% 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	2nd Draft		
Planning & ECD	\$503,912	\$484,971	-\$18,941	-3.8%
Building (funded through Building Reserve)	\$362,760	\$325,974	-\$36,786	-10.1%
By-law Enforcement	\$8,121	\$9,311	\$1,190	14.7%
Protective Services (Operating)	\$758,509	\$782,300	\$23,791	3.1%
Protective Services (Vehicles)	\$50,634	\$53,550	\$2,916	5.8%
Public Works (Operating)	\$1,522,435	\$1,621,650	\$99,215	6.5%
Public Works (Solar)	\$22,269	\$28,522	\$6,253	28.1%
Public Works (Vehicles)	\$421,229	\$322,749	-\$98,480	-23.4%
Public Works - Environmental	\$390,425	\$397,245	\$6,820	1.7%
Parks & Facilities (Operating)	\$1,136,531	\$1,114,635	-\$21,896	-1.9%
Parks & Facilities (Vehicles)	\$17,694	\$22,875	\$5,181	29.3%
Office of the CAO	\$245,170	\$243,431	-\$1,739	-0.7%
Office of the Clerk	\$286,478	\$268,051	-\$18,427	-6.4%
Finance & Information Technology	\$290,644	\$300,097	\$9,453	3.3%
Consolidated Department Net Changes	\$6,016,811	\$5,975,361	-\$41,450	-0.7%
Council	\$186,715	\$187,040	\$325	0.2%
Library Board Operating Levy & Allocated Expenses	\$278,898	\$303,902	\$25,004	9.0%
Library Board Capital Levy	\$55,901	\$31,761	-\$24,140	-43.2%
Ganaraska, Kawartha & Otonabee Conservation	\$95,244	\$103,919	\$8,675	9.1%
Committees of Council	\$21,300	\$11,300	-\$10,000	-46.9%
Police Contract & Services	\$1,310,023	\$1,353,560	\$43,537	3.3%
Consolidated Other Services/Levy Changes	\$1,948,081	\$1,991,482	\$43,401	2.2%
Total Department & Other Services/Levy	\$7,964,892	\$7,966,843	\$1,951	0.02%

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 received 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.

Departmental Summary

A summary of variance between the 2021 Draft Operating Budget proposed and the 2020 approved budget are provided to the budget committee by senior management, 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 & Economic Community Development Departments** have a decrease of 3.8% (-\$18,941) which is primarily attributed to the following:

- Increase in estimated revenues,
- Reduced events under Economic Development,
- 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 10.1% (-\$36,786) 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 14.7% (+\$1,190) which is primarily attributed to grid indexing for wages & benefits.

The **Protective Services (Fire) Department** has a consolidated increase of 3.3% (+\$26,707) 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 0.4% (+\$6,988) which is primarily attributed to the following;

- Reduced solar revenues,
- Reduced equipment maintenance and repairs,
- Increased Materials including Salt & Sand,
- Reduced recoverable revenues,
- LED Streetlight Loan completed in 2020.

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 1.4% (-\$16,715) which is primarily attributed to the following;

- Alternate hours of operation of facilities & loss of rental revenues
- 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** has a decrease of 0.7% (-\$1,739) which is primarily attributed to the following a reduction in HR and Contracted Services.

The **Office of the Clerk** has a decrease of 6.4% (-\$18,427) 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 39% increase to allocated insurance amongst all municipal departments,

The **Finance Department & Information Technology** has an increase of 3.3% (\$9,453) which is primarily attributed to the following;

- Increased cost of software licensing and IT hardware purchasing,
- 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 penalty/interest revenues,
- 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 0.3% (+\$864) which is identified by the Library Board's delegation to Council summarizing the following;

- \$292,033 Operating Levy increase request of 8.3%,
- \$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 9.1% (+\$8,675) as not all of the 2021 levy requests have 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 \$19.84.

Water and Wastewater

The Water and Wastewater department is managed through Public Works under the management of the Director of Public Works. As each municipal department has adapted to growth and capacity, the volume of work and changes to guidelines and legislation have increased significantly across all departments. The municipality has historically managed the workload for the water wastewater roles & responsibilities internally between the Building, Finance and Public Works departments by allocating percentages from five (5) full-time positions which when combined represented 0.85 of one (1) full-time equivalent staff member. The growth and volume of work on these positions are limiting the availability of staff to allocate towards the water wastewater department and therefore the 0.85 equivalency has been reduced to 0.65 (2021 Budget) and estimated at 0.40 equivalency or less (2022 Budget) of one full-time equivalent staff member. The responsibilities and duties combined equate to one full-time Water Wastewater Technician position which includes continuing to maintain compliance under the Safe Water Drinking Act and all other provincial guidelines and requirements. Staff have carried out these responsibilities historically however a new position will be needed to maintain the workload.

In addition, the municipality will be calling a request for proposal for the operations of our water/wastewater systems and there are anticipated reductions in contract responsibilities to allow for certain aspects to be completed internally. Senior staff have reviewed the Water Wastewater Technician job description and anticipate the salary range estimated between \$60,000-\$80,000. The Job Evaluation process will determine the correct points band and placement on the salary grid. This position will commence later in the year. Staff have known that a full-time position would eventually be required.

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. 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 Budget

The 2021 Capital Budget presented contains an estimated \$7,312,671 total Capital expenditures, including the 2020 capital roll overs, funded through the municipal tax levy with a 3% 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	\$7,312,671
Less: 2020 Capital Roll Over	(\$342,562)
Less: Future Year pre-approvals	(\$594,410)
Total 2021 Capital Expenditures	\$6,375,699
Reserve/Other Funding to Offset Capital	(\$2,863,695)
Net 2021 Capital Expenditures	\$3,512,004

Funding Sources:

Asset Replacement Reserve funded through the Municipal Tax Levy	\$1,770,981
Capital Requests funded through the Municipal Tax Levy @ 3% increase	\$1,741,023
Total Capital Funded through Municipal Tax Levy	\$3,512,004

Millbrook Dam, ORCA

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 Millbrook Dam. ORCA levied 90% of their cost (\$1,007,426) to be paid by the municipality with a total of 2/3 grant funding from the provincial and federal governments. As per ORCA's presentation to Council on November 6, 2017 the original benefitting municipality's cost of \$1,007,426 for Cavan Monaghan had increased to \$1,201,504.

Pre-approval of 2021 Capital Expenditures (3)

1. Replace two Public Works Vehicles (Finance 2020-22)

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

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 (R/10/12/20/09).

2. Financial Management Software, Integration & Training (Finance 2020-22)

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 (R/10/12/20/09).

3. Fire Station Design – Station One Replacement (Fire 2021-02)

That Council pre- approves Greenview Environmental Management Limited proposal in the amount of \$116,600.00 plus municipal HST in the amount of \$2,052.16, for a total amount of \$118,652.16, to be allocated in the 2021 Capital Budget (including \$84,000 2020 roll-over) to secure a site location and design for a new Fire Station.

Future Capital Infrastructure Renovations/Replacements

1. Public Works 2020-22, **Renovation & Addition to the PW Operations Center**
2. Fire 2021-02, **Fire Station No.1 Design** (Station One Replacement)

The Public Works Director and Fire Chief have provided preliminary reports to Council regarding the updated design and the engineering of two significant future Capital Infrastructure projects; PW Operations Center and Fire Hall No.1. In addition, staff have recommended the acceptance of Greenview's proposal, pending Council's decision on January 18, 2021 as a Single Source (5.6.2.) under By-law No. 2020-22 Procurement of Goods and Services for the Township of Cavan Monaghan. If approved this will allow staff to finalize the site location of Fire Hall No.1, pending Council's approval, and the consultant will begin the design. Senior staff have been advised, as confirmed by Greenview Environmental Management Limited, that an estimated overall savings could be as high as 10% if these projects are combined. The intent is to have the proposal completed within the next six months.

Council directed staff on December 20, 2020 to provide Council on a plan for financing options for the construction of a new Fire Station, PW Operations Centre & Millbrook Depot. Staff have estimated costs for the PW Operations Centre & Millbrook Depot (\$3.3 M); however, staff will need to continue working with the Greenview Environmental to secure a site for the new Fire Station and complete the preliminary design before being in a position to advise Council on the total construction on a preliminary cost. During this process, staff are recommending completing detailed design of the PW Operations Center and the Millbrook Depot and the current budget includes estimates for the design.

Senior staff will report back to Council with the total cost of the proposed projects, in conjunction with the Director of Finance, to provide Council with internal and external lending options including potential reserve transfers and grant funding (if available) to invest in new capital infrastructure projects once the financial details and construction timelines have been provided. The municipality previously approved three long term debentures (By-law No.'s 2017-81, 2017-82 & 2017-83) for the Millbrook Water & Wastewater Capital Infrastructure project (Finance Report 2017-16) with Infrastructure Ontario (IO). Infrastructure Ontario is a Crown agency of the Province of Ontario that support the government's initiative to modernize and maximize the value of public infrastructure with affordable long-term loans. The current Infrastructure Ontario debentures utilize 17.6% of Cavan Monaghan's Annual Repayment Limit (\$2,874,803, ARL2020).

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 (1st 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 2nd 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 2nd intake grant

application will follow the recommendations from MNP (presented on January 18, 2021) pending Council's approval. There is a funding estimate of \$80K in the Capital budget to utilize for the 2nd MMP Grant application intake however, the project will only proceed to the maximum of the grant funds approved.

Asset Replacement Reserve

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, 85% of the \$2,083,507 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.

Reserve and Reserve Funds

The estimated 2020 Year End Reserve and Reserve Fund balances (unaudited) are attached including year-end rollovers.

Attachments:

- 2nd Draft - 2021 Tax Rate calculation
- 2nd Draft - 2021 Environmental Tax Rate calculation
- 2nd Draft - 2021 Budget Summary
- 2nd Draft - 2021 Operating Budget Summary Reports
- 2nd Draft - 2021 Library Operating & Capital Budgets
- 2nd Draft - 2021 Capital Requests
- 2020 Year End Reserve and Reserve Fund balances (unaudited)
- W&WW - 2nd Draft – 2021 Operating Budget Summary Report
- W&WW - 2nd 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

2nd Draft (3% estimated increase)

Property Class Description	RTC	RTQ	2020 MPAC Active Roll Total	Tax Ratio	Tax Rate Reduction	Weighted Assessment	2ndDraft Tax Rate	2ndDraft 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	0.00767706	19,068
Commercial, Payment In Lieu, Full, Excess Land School Rates).	C	V	105,000	1.0986	0.7	80,747	0.00537395	564
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	0.00767706	10,057
Commercial, Taxable At The Full Rate.	C	J	391,000	1.0986	0.7	300,687	0.00537395	2,101
Commercial taxable: Excess land	C	T	85,952,052	1.0986	1	94,426,924	0.00767706	659,859
Commercial, Taxable At The Vacant Land Rate.	C	U	3,564,748	1.0986	0.7	2,741,363	0.00537395	19,157
Commercial payment in lieu full vacan land	C	X	2,594,000	1.0986	0.7	1,994,838	0.00537395	13,940
Commercial payment in lieu general vacant land	C	Y	136,000	1.0986	0.7	104,587	0.00537395	731
New Construction Commercial: Full No Support Exempt	C	Z	-	1.0986	0.7	-	0.00537395	0
Farmland, Taxable At The Full Rate.	X	T	7,332,500	1.0986	1	8,055,485	0.00767706	56,292
Industrial, Taxable, Shared Payment-In-Lieu (Not Pil But Shared As If It Was)	E	T	61,440,800	0	0	-	-	0
Industrial, Taxable At The Full Rate.	F	T	220,042,400	1	0.25	55,010,600	0.00174701	384,416
Industrial, Taxable At The Vacant Land Rate. Excess Land	I	H	74,500	1.5432	1	114,968	0.01078395	803
Industrial, Taxable At The Vacant Land Rate.	I	T	3,989,300	1.5432	1	6,156,288	0.01078395	43,020
New Construction Industrial, Taxable At The Full Rate.	I	U	444,900	1.5432	0.65	446,270	0.00700957	3,119
Pipeline Taxable: Full	I	X	1,410,800	1.5432	0.65	1,415,145	0.00700957	9,889
Multi-Residential Taxable: Full	J	T	1,717,000	1.5432	1	2,649,674	0.01078395	18,516
School Rates).	P	T	7,457,000	1	0.9386	6,999,140	0.00655898	48,910
Rate.	M	T	3,976,000	1	1.7802	7,078,075	0.01244011	49,462
Residential, Taxable At The Full Rate.	R	G	1,745,000	1	1	1,745,000	0.00698804	12,194
Managed Forest, Taxable At The Full Rate.	R	P	-	1	1	-	0.00698804	0
	R	T	1,235,967,197	1	1	1,235,967,197	0.00698804	8,636,992
	T	T	6,374,500	1	0.25	1,593,625	0.00174701	11,136
			\$ 1,648,508,397			1,431,048,372		10,000,228

2021 Estimated Budget Requirement	10,000,228
Amount to be raised by taxes	10,000,228
Weighted Assessment	1,431,048,372
Tax Rate	0
Taxes per 100,000 Residential Assessment	699

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

2021	\$698.80
2020	\$678.51
Estimated increase in Residential Tax Rate %	3.00%
\$ Value of increase per 100,000 Residential CVA	\$20.29

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

2020 Environmental Tax Rates

2nd Draft

Property Class Description	RTC	RTQ	2020 MPAC Active Roll Total	Tax Ratio	Tax Rate Reduction	Weighted Assessment	2ndDraft Tax Rate	2ndDraft 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	0.00767706	19,067.53
Commercial, Payment In Lieu, Full, Excess Land	C	V	105,000	1.0986	0.7	80,747	0.00537395	564.26
(No School Rates).	C	G	1,310,000	1.0986	1	1,439,166	0.00767706	10,056.95
Commercial, Taxable vacan land shared, Subject To Payment-In-Lieu Of Taxes At The Full Rate.	C	J	391,000	1.0986	0.7	300,687	0.00537395	2,101.21
Commercial, Taxable At The Full Rate.	C	T	85,952,052	1.0986	1	94,426,924	0.00767706	659,859.45
Commercial taxable: Excess land	C	U	3,564,748	1.0986	0.7	2,741,363	0.00537395	19,156.76
Commercial, Taxable At The Vacant Land Rate.	C	X	2,594,000	1.0986	0.7	1,994,838	0.00537395	13,940.01
Commerical payment in lieu full vacan land	C	Y	136,000	1.0986	0.7	104,587	0.00537395	730.86
Commercial payment in lieu general vacant land	C	Z	-	1.0986	0.7	-	0.00537395	-
New Construction Commercial: Full No Support	X	T	7,332,500	1.0986	1	8,055,485	0.00767706	56,292.08
Exempt	E	O	61,440,800	0	0	-	-	-
Farmland, Taxable At The Full Rate.	F	T	220,042,400	1	0.25	55,010,600	0.00174701	384,416.46
Industrial, Taxable, Shared Payment-In-Lieu (Not Pil But Shared As If It Was)	I	H	74,500	1.5432	1	114,968	0.01078395	803.40
Industrial, Taxable At The Full Rate.	I	T	3,989,300	1.5432	1	6,156,288	0.01078395	43,020.41
Industrial, Taxable At The Vacant Land Rate. Excess Land	I	U	444,900	1.5432	0.65	446,270	0.00700957	3,118.56
Industrial, Taxable At The Vacant Land Rate.	I	X	1,410,800	1.5432	0.65	1,415,145	0.00700957	9,889.10
New Construction Industrial, Taxable At The Full Rate.	J	T	1,717,000	1.5432	1	2,649,674	0.01078395	18,516.04
Pipeline Taxable: Full	P	T	7,457,000	1	0.9386	6,999,140	0.00655898	48,910.30
Multi-Residential Taxable: Full	M	T	3,976,000	1	1.7802	7,078,075	0.01244011	49,461.90
School Rates).	R	G	1,745,000	1	1	1,745,000	0.00698804	12,194.14
Rate.	R	P	-	1	1	-	0.00698804	-
Residential, Taxable At The Full Rate.	R	T	1,235,967,197	1	1	1,235,967,197	0.00698804	8,636,992.45
Managed Forest, Taxable At The Full Rate.	T	T	6,374,500	1	0.25	1,593,625	0.00174701	11,136.32
			\$ 1,648,508,397			1,431,048,372		10,000,228.18

2021 Estimated Budget Requirement	352,245
Amount to be raised by taxes	352,245
Weighted Assessment	1,431,048,372
Tax Rate	0.000246
Environmental Taxes per 100,000 Residential Assessment	\$ 24.61

2021	\$24.61
2020	\$19.65
Estimated increase in Environmental Tax Rate %	25.3%
\$ Value of increase per 100,000 Residential CVA	\$4.96



**2021 Budget Summary
2nd Draft (3% estimated increase)**

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 & ECD	-3.8%	505,371	366,672	872,043	735,643	80,000	36,000	20,400	872,043
Building	-10.1%	325,974	-	325,974	-	-	125,974	200,000	325,974
By-Law Enforcement	14.7%	9,311	-	9,311	9,311	-	-	-	9,311
Protective Services (Fire)	3.3%	917,650	529,213	1,446,863	1,336,563	17,800	28,500	64,000	1,446,863
Public Works	0.4%	2,054,421	3,222,433	5,276,854	2,669,662	1,484,000	963,692	159,500	5,276,854
Parks & Facilities Department	-1.4%	1,268,135	2,092,850	3,360,985	1,664,020	1,083,634	482,706	130,625	3,360,985
Office of the CAO	-0.7%	363,431	-	363,431	243,431	-	-	120,000	363,431
Office of the Clerk	-6.4%	314,291	50,000	364,291	318,051	11,000	5,740	29,500	364,291
Finance & Information Technology	3.3%	642,847	2,628,406	3,271,253	2,530,359	368,000	109,414	263,480	3,271,253
Consolidated Department Net Changes	-0.7%								
Council	0.2%	187,040	-	187,040	187,040	-	-	-	187,040
Library Board Levies & Allocated Expenses	0.3%	344,525	-	344,525	335,663	-	8,862	-	344,525
Ganaraska, Kawartha & Otonabee Conservation	9.1%	103,919	194,078	297,997	297,997	-	-	-	297,997
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
Consolidated Other Services/Levy Changes	2.2%								
Sub total: Projected Budget		8,401,775	9,083,652	17,485,427					
Less: 2020 Capital Roll Overs			(342,562)	(342,562)	(342,562)				(342,562)
Less: 2021 Future Budget pre-approvals			(594,410)	(594,410)	(594,410)				(594,410)
Less: 2020 Operating Surplus (estimated)		(238,800)		(238,800)	(238,800)				(238,800)
Total Budget		8,162,975	8,146,680	16,309,655					
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
Total (including Casino, Fed Gas Tax & BIA)		8,573,900	8,146,680	16,720,580	10,366,153	3,561,034	1,765,888	1,027,505	16,720,580
Revenues		Operating	Capital	Total	3% estimated Residential Tax Rate Increase Approximately every 1% residential tax rate increase equals \$95,700				
General Tax Levy		6,488,224	3,512,004	10,000,228					
Special Charges; Environmental Services and BIA Levy		365,925	-	365,925					
Provincial/Federal Grants		-	3,561,034	3,561,034					
Reserve Funds		-	1,346,281	1,346,281					
Development Charges		-	419,607	419,607					
Other Revenue		1,027,505	-	1,027,505					
Total		7,881,654	8,838,926	16,720,580					
Special Charges	% Net change over 2020								
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
Total		410,925	-	410,925	365,925	-	5,000	40,000	410,925

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
01-4780	Economic Development Administration	178,460.00	132,657.40	157,561.00	
01-4920	Planning Administration	312,952.00	221,073.74	314,810.00	
01-4970	Plan of Subdivison Applications	0.00	258.35		
01-4980	Site Plan Approval Applications	0.00	5,750.00	100.00	
01-5000	Source Water Protection	12,500.00	12,500.00	12,500.00	
01-9530	Recreation Land (The Planning Act)	0.00	0.00		
Total Revenues:		-7,800.00	-54,700.00	-20,400.00	
Total Expenses:		511,712.00	426,939.49	505,371.00	
Report Net:		503,912.00	372,239.49	484,971.00	

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	-110,995.69	-7,246.00	
01-4911	Ford Ranger, B1-11	3,980.00	1,294.76	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	-389,097.60	-325,974.00	
Total Expenses:		362,760.00	279,195.31	325,974.00	
Report Net:		0.00	-109,902.29		

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	6,059.48	9,311.00	
Total Revenues:		-1,000.00	0.00		
Total Expenses:		9,121.00	6,059.48	9,311.00	
Report Net:		8,121.00	6,059.48	9,311.00	

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	321,665.77	328,385.00	
01-4404	Fire Services Communication	31,690.34	34,952.18	35,335.00	
01-4405	Fire Suppression	278,400.00	224,106.50	286,150.00	
01-4406	Fire Services Training	128,550.00	80,510.10	137,850.00	
01-4407	Fire Services Public Education	8,820.00	1,942.60	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	12,375.03	16,810.00	
01-4413	Fire Hall #2 Maintenance	21,680.00	14,523.62	21,010.00	
01-4414	Equipment Reserves	-64,000.00	-64,376.55	-64,000.00	
01-4450	Emergency Preparedness	6,925.00	8,403.13	8,260.00	
Total Revenues:		-87,250.00	-68,576.55	-81,800.00	
Total Expenses:		845,759.34	704,393.66	864,100.00	
Report Net:		758,509.34	635,817.11	782,300.00	

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	5,841.03	5,200.00	
01-4416	Pumper 2 -2009 Class A (P2-09)	8,870.00	10,092.09	8,300.00	
01-4417	Tanker 4 - 2015 Tandem (T4-15)	4,050.00	3,453.14	4,600.00	
01-4418	Tanker 1 - 2000 (T1-00)	4,280.00	2,364.93	4,280.00	
01-4419	Rescue 1 - 2003 Van (R1-03)	7,140.00	4,386.34	7,100.00	
01-4421	Unit 5 - 1988 Half Ton Truck - (U5-89)	1,240.00	3,034.09	1,300.00	
01-4422	Rescue 2 - 2000 Rapid Response (R2-00)	6,900.00	2,971.58	6,900.00	
01-4423	Car 3-03 (50% shared with Parks)	4,000.00	3,402.17	2,000.00	
01-4424	Car 1 - 2017 Ford Support Unit (C1-17)	4,600.00	2,275.39	4,600.00	
01-4425	Tanker 2 -2013 (T2-13)	4,270.00	3,529.87	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	41,615.21	53,550.00	
Report Net:		50,634.00	41,615.21	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	-165,761.01	-196,480.00	
01-4880	Environmental Services - North Monaghan Ward	40,952.00	32,446.35	33,000.00	
01-4890	Environmental Services - Millbrook Ward	96,817.00	45,368.75	163,480.00	
Total Revenues:		-390,425.00	-398,950.70	-397,245.00	
Total Expenses:		390,425.00	311,004.79	397,245.00	
Report Net:		0.00	-87,945.91		

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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	2,963.75	2,434.00	
01-4561	Solar - 1256 Syer Line	2,943.00	4,869.92	3,434.00	
01-4562	Solar - 1470 County Rd. 10	3,693.00	4,545.39	5,684.00	
01-4563	Solar - 25 Centennial Lane	1,868.00	7,008.42	4,484.00	
01-4564	Solar - 988 County Rd. 10	4,118.00	5,846.19	3,184.00	
01-4565	Solar - 415 County Rd. 21	1,818.00	3,695.78	3,284.00	
01-4566	Solar - Tapley 1/4 Line	1,343.00	2,368.54	1,184.00	
01-4567	Solar - 1047 Mount Pleasant Rd.	5,143.00	3,424.43	4,834.00	
Total Revenues:		-45,700.00	-30,467.78	-38,500.00	
Total Expenses:		67,969.00	65,190.20	67,022.00	
Report Net:		22,269.00	34,722.42	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	566,121.09	683,920.00	
01-4606	Cavan Works Yard	57,340.00	49,471.28	45,170.00	
01-4610	Bridges and Culverts	17,600.00	17,699.39	16,900.00	
01-4611	Road-side Maintenance	120,189.00	161,130.89	162,700.00	
01-4612	Road Hard Top Maintenance	162,300.00	170,862.93	174,900.00	
01-4613	Road Loose Top Maintenance	141,128.00	125,075.17	132,730.00	
01-4614	Road Safety Devices and Signs	60,700.00	57,894.03	51,900.00	
01-4620	Winter Control	295,500.00	289,433.16	290,700.00	
01-4650	Street Lighting	44,310.00	17,065.21	20,830.00	
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	6,062.79	12,900.00	
01-4960	Site Alteration Applications	0.00	0.00		
Total Revenues:		-73,000.00	-28,075.45	-43,000.00	
Total Expenses:		1,595,435.00	1,499,447.79	1,664,650.00	
Report Net:		1,522,435.00	1,471,372.34	1,621,650.00	

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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	105,375.34	132,000.00	
01-4663	Dodge One-half Ton 4-12 @ Cavan Yard	7,015.00	8,258.29	6,626.00	
01-4664	Int Dump (WATER TRUCK) 14-05	19,209.00	11,843.24	13,100.00	
01-4665	Int Dump Plow & Wing 14-18	4,330.00	12,664.74	12,401.00	
01-4666	Plow 18-20	10,218.00	13,469.93	7,975.00	
01-4667	Culvert Steamer	1,940.00	366.44	1,840.00	
01-4668	Float	5,700.00	2,007.49	3,700.00	
01-4669	Plow 15-20	22,418.00	13,154.74	7,100.00	
01-4670	Dodge One-half Ton 2-16	5,626.00	2,693.04	1,950.00	
01-4672	Grader John Deere 31-10	7,015.00	7,039.96	9,446.00	
01-4673	JCB Loader 36-20	19,718.00	28,975.71	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	11,000.95	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	1,612.50	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	58,075.27	18,071.00	
01-4683	Single Axle International Truck 10-17	6,040.00	6,403.03	7,941.00	
01-4684	Champion Grader 30-08	20,045.00	3,589.25	14,826.00	
01-4685	Dodge Pick Up 1-08 (2021 Capital)	3,287.00	5,267.06	5,200.00	
01-4686	Int Dump Plow & Wing 16-13	16,830.00	27,296.62	24,341.00	
01-4687	Rubber Tire Excavator 34-08 (2021 Capital)	16,330.00	9,018.98	2,950.00	
01-4688	Tandem Truck 20-17	12,630.00	5,706.48	8,601.00	
01-4689	Ford Pick Up 3-19	2,850.00	2,378.76	3,300.00	
Total Revenues:		0.00	0.00		
Total Expenses:		421,229.00	354,534.41	322,749.00	
Report Net:		421,229.00	354,534.41	322,749.00	

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	22,093.73	30,000.00	
01-4270	CMCC Fundraising Committee	0.00	-10,000.00		
01-4299	Municipal Office Building	71,004.00	83,614.47	71,990.00	
01-4700	General Municipal Buildings/Facilities	107,462.00	76,718.38	125,680.00	
01-4711	Maple Leaf Park	76,680.00	31,065.60	82,700.00	
01-4714	Parks and Property	73,840.00	131,062.50	80,770.00	
01-4716	Whitfield Landing	1,000.00	195.32	1,000.00	
01-4717	Dodge Pick Up (prev. PW 1-08)	0.00	0.00	2,140.00	
01-4720	1256 & 1066 Syer Line	440.00	1,674.05	3,200.00	
01-4721	Millbrook Yard	11,340.00	6,843.79	8,276.00	
01-4722	Bruce Johnston Library	8,325.00	14,446.26	7,520.00	
01-4723	Old Millbrook School	72,840.00	61,114.68	52,354.00	
01-4724	Lions Den	3,545.00	4,268.23	3,215.00	
01-4731	Millbrook Arena	2,735.00	21,100.12	66,185.00	
01-4741	New Community Center (est. 2019)	683,520.00	277,198.15	579,605.00	
Total Revenues:		-329,000.00	-254,988.88	-130,625.00	
Total Expenses:		1,465,531.00	976,384.16	1,245,260.00	
Report Net:		1,136,531.00	721,395.28	1,114,635.00	

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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	305.00		
01-4719	2009 Chev Sliverado (3-03)	3,884.00	5,326.22	5,285.00	
01-4725	Massey 23GL Tractor	506.00	43.42	507.00	
01-4727	2014 Dodge Ram (3-04)	5,704.00	5,794.11	6,667.00	
01-4728	Ford F150 (50% shared with Fire C3-03)	0.00	100.38	3,174.00	
01-4732	Olympia Resurfacer	2,390.00	1,459.09	3,402.00	
Total Revenues:		0.00	0.00		
Total Expenses:		17,694.00	14,563.55	22,875.00	
Report Net:		17,694.00	14,563.55	22,875.00	

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	45,732.35	72,200.00	
01-4195	Administrative Expense - Misc. Revenue	-130,000.00	-79,019.75	-120,000.00	
01-4210	Office of the CAO	285,270.00	236,454.66	286,231.00	
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	-79,019.75	-120,000.00	
Total Expenses:		379,170.00	282,187.01	363,431.00	
Report Net:		245,170.00	203,167.26	243,431.00	

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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	-1,132.00	-1,000.00	
01-4220	Office of the Clerk - Secretariat	257,313.00	258,490.90	239,101.00	
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	-544.32	9,400.00	
01-4240	Livestock Loss	1,550.00	1,071.39	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	-19,073.20	-46,240.00	
Total Expenses:		311,978.00	288,152.97	314,291.00	
Report Net:		286,478.00	269,079.77	268,051.00	

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	88,054.31	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	-14,199.08	-7,240.00	
01-4175	Retirement - Corporate Administered Benefits	0.00	10,370.58		
01-4180	Administrative Expense Corporate Memberships	3,010.00	3,108.64	3,200.00	
01-4250	Finance	331,779.00	314,603.95	339,577.00	
01-4255	Tax Collections, Arrears & Doubtful Accounts	1,200.00	-118.25	1,200.00	
01-8000	Cavan Monaghan Own Taxation	-154,000.00	-111,296.94	-154,000.00	
01-8020	Cavan Monaghan Own Taxation Write-Off	0.00	485.38		
Total Revenues:		-277,500.00	-196,754.72	-342,750.00	
Total Expenses:		568,144.00	488,456.54	642,847.00	
Report Net:		290,644.00	291,701.82	300,097.00	

General Ledger

Revenue and Expense Working Future Budget Report

Up To Period 1 Accounts: 01-475?-???? by Department

Account	Description	2021 Total Budget	2020 Actual	Proposed Budget	Final Budget
01-4750	BIA Administration	-2,650.00	7,092.90	-2,650.00	
01-4751	Car Show (BIA)	200.00	0.00	200.00	
01-4752	Christmas in the Village (BIA)	2,100.00	1,353.63	2,100.00	
01-4753	Ladies Night (BIA)	350.00	-1,956.16	350.00	
01-4759	BIA Signage/Banners	0.00	0.00		
Total Revenues:		-27,720.00	-15,636.16	-27,720.00	
Total Expenses:		27,720.00	22,126.53	27,720.00	
Report Net:		0.00	6,490.37		

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	52,198.73	55,680.00	
01-4011	Council - Deputy Mayor	37,510.00	33,916.42	37,680.00	
01-4012	Council - Cavan Ward	29,845.00	22,896.09	29,960.00	
01-4013	Council - North Monaghan Ward	29,845.00	24,724.18	29,960.00	
01-4014	Council - Millbrook Ward	32,195.00	27,945.67	32,260.00	
Total Revenues:		0.00	0.00		
Total Expenses:		186,715.00	161,897.84	187,040.00	
Report Net:		186,715.00	161,897.84	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	335,370.59	335,663.00	
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	93,581.00	
01-4713	Millbrook Valley Trails	6,300.00	3,306.26	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	439,689.16	474,644.18	
Report Net:		451,343.00	435,217.95	450,882.18	

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	1,307,160.60	1,347,560.00	
Total Revenues:		-6,000.00	-2,807.43	-6,000.00	
Total Expenses:		1,310,023.00	1,309,968.03	1,353,560.00	
Report Net:		1,304,023.00	1,307,160.60	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	1,439.20	2,000.00	
01-4106	Grants - applied and received	0.00	-310.25		
01-4205	Township of CM Levy - Operating	-269,598.00	-269,598.00	-292,033.00	
01-4210	Province of Ontario	-13,690.00	-13,690.00	-13,690.00	
01-4225	Donations, Fundraising, Book Sales	-1,500.00	-3,392.16	-1,500.00	
01-4235	User charges (Fines, Copies, Burn Permits...)	-5,050.00	-1,548.82	-4,050.00	
01-4245	Salaries and Benefits	250,143.00	241,528.30	262,518.00	
01-4250	Professional Development/Memberships	2,915.00	1,911.54	2,915.00	
01-4255	Periodicals	1,400.00	1,473.34	1,400.00	
01-4265	Telephone & Hydro	8,217.00	8,106.73	8,453.00	
01-4270	IT (Software, Support& Maintenance)	8,350.00	5,133.53	8,350.00	
01-4275	General Administration	9,300.00	6,416.27	10,300.00	
01-4280	Professional Fees & Honorarium	500.00	225.00	1,500.00	
01-4285	Program and service material	3,737.00	2,976.17	3,737.00	
01-4286	Electronic Resources	7,100.00	5,684.10	10,100.00	
Total Revenues:		-300,202.00	-313,384.63	-321,947.00	
Total Expenses:		302,026.00	299,739.58	321,947.00	
Report Net:		1,824.00	-13,645.05		

Library Capital Requests - 2021

Capital Item Requested	Requested Purchases	Reserve / Other Funding Available	Transfers Specific Reserves	2020 Roll Overs	Adjusted Total Requested from Levy
Books	\$29,814	\$2,981	DC's	\$2,793	\$24,040
DVDs	\$8,809	\$881		\$2,207	\$5,721
Computer Hardware (Purchases not made in 2020)	\$5,635			\$5,635	\$0
Furniture (Purchases not made in 2020)	\$1,000	Working fund reserve		\$1,000	\$0
Public Use Computers	\$2,000		\$0	\$2,000	
ICIP Grant Application	\$24,936		\$13,153	\$11,783	\$0
Total Capital	\$72,194	\$3,862	\$13,153	\$23,418	\$31,761
				<i>2020 Capital Levy Request- Adjusted Total</i>	<i>\$55,901</i>

General Ledger

Revenue and Expense Working Current Budget Report

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

Account	Description	2020 Total Budget	2020 Actual	Proposed Budget	Final Budget
Fund: 02 Capital Fund					
Revenue					
4205 Township of CM funding for Capital					
02-4205-9176	Township of CM Levy - Capital	-55,901.00	-55,901.00	-31,761.00	
02-4205-9178	Request from Development Ch	-3,511.00	-3,511.00	-3,862.00	
Total 4205 Township of CM funding for Capital		-59,412.00	-59,412.00	-35,623.00	
4240 Transfer / roll over (capital)					
02-4240-2410	Roll-over	0.00	0.00	-23,418.00	
02-4240-9026	Transfer from Working Fund Re	0.00	0.00	-13,153.00	
Total 4240 Transfer / roll over (capital)		0.00	0.00	-36,571.00	
Total Revenue		-59,412.00	-59,412.00	-72,194.00	
Expense					
4105 COVID-19 Capital					
02-4105-3310	Office Equipment/Furniture - CC	0.00	820.35		
Total 4105 COVID-19 Capital		0.00	820.35		
4255 Circulating Materials					
02-4255-3440	Book Collection	27,104.00	23,574.09	29,814.00	
02-4255-3441	DVDs	8,008.00	4,730.81	8,809.00	
Total 4255 Circulating Materials		35,112.00	28,304.90	38,623.00	
4270 Infrastructure and Technology (IT)					
02-4270-3303	Network Devices	5,900.00	264.53	5,635.00	
02-4270-3307	Public Use Computers	0.00	0.00	2,000.00	
Total 4270 Infrastructure and Technology (IT)		5,900.00	264.53	7,635.00	
4275 Office Equipment/Furniture					
02-4275-3310	Office Equipment/Furniture	18,400.00	7,186.58	1,000.00	
Total 4275 Office Equipment/Furniture		18,400.00	7,186.58	1,000.00	
5000 ICIP Grant Application					
02-5000-1000	ICIP Grant Application	0.00	0.00	24,936.00	
Total 5000 ICIP Grant Application		0.00	0.00	24,936.00	
Total Expense		59,412.00	36,576.36	72,194.00	

General Ledger

Revenue and Expense Working Current Budget Report

Up To Period 12 Accounts: ??-????-???? 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	-35,623.00	
02-4240	Transfer / roll over (capital)	0.00	0.00	-36,571.00	
02-4255	Circulating Materials	35,112.00	28,304.90	38,623.00	
02-4270	Infrastructure and Technology (IT)	5,900.00	264.53	7,635.00	
02-4275	Office Equipment/Furniture	18,400.00	7,186.58	1,000.00	
02-5000	ICIP Grant Application	0.00	0.00	24,936.00	
Total Revenues:		-59,412.00	-59,412.00	-72,194.00	
Total Expenses:		59,412.00	36,576.36	72,194.00	
Report Net:		0.00	-22,835.64		



The Township of Cavan Monaghan Capital Requests in 2021

2nd 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
Boards & Authorities							
Millbrook Dam, ORCA (Year 6, final payment of \$1,201,504 total cost)	\$194,078						\$194,078
Total Boards & Authorities	\$194,078	\$0	\$0	\$0	\$0	\$0	\$194,078
	<i>2020 Capital Request Adjusted Total (ORCA)</i>						<i>\$ 257,040</i>
Finance							
Asset Management, Policy & Reporting - Bill 6, O.Reg 588/17, pending approval	\$136,700	(\$48,000)	FCM Grant	(\$66,700)			\$22,000
Asset Management Reserve, O.Reg 588/17 (Municipal Infrastructure)					\$1,770,981	85% of 2019 Depreciation	\$1,770,981
Development Charges Study Update (DC 5.2.3 No.1,3)	\$18,000	(\$18,000)	DC's				\$0
Infrastructure Reserve (Fire Hall/PW Operation Center/Millbrook Yard)			\$300,000				\$300,000
Total Finance	\$154,700	(\$66,000)	\$300,000	(\$66,700)	\$1,770,981	\$0	\$2,092,981
	<i>2020 Capital Request Adjusted Total (Finance)</i>						<i>\$ 1,666,800</i>
Information Technology							
Hardware Replacement Program & Upgrades	\$40,850	(\$17,625)	IT Fund & Reserves		(\$14,969)		\$8,256
Financial Management Software, Integration & Training (Finance 2020-22, preapproved)	\$298,800	(\$293,550)	Modernization Fund & Reserves				\$5,250
IT Policy Handbook Development & Procurement (MNP Recommendation)	\$16,000						\$16,000
Test & Validate Security Posture (MNP Recommendation)						\$35,000	\$0
Network, Server, Switches & IT Infrastructure, including \$30K rollover	\$47,075	(\$6,000)	Reserves	(\$30,000)			\$11,075
Total Information Technology	\$402,725	(\$317,175)	\$0	(\$30,000)	(\$14,969)	\$35,000	\$40,581
	<i>2020 Capital Request Adjusted Total (IT)</i>						<i>\$ 30,900</i>
Clerks							
Ward Boundary Review (Corp Services 2020-19, pre-approved)	\$50,000						\$50,000
Total Clerks	\$50,000	\$0	\$0	\$0	\$0	\$0	\$50,000
	<i>2020 Capital Request Adjusted Total (Clerks)</i>						<i>\$0</i>
Planning, Building & ECD (Economic Community Development)							
Corporate Strategic Plan Update	\$25,000						\$25,000
MRHAC - 2020 Downtown CIP Incentives, including rollover	\$39,672			(\$39,672)			\$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/Consulting Support (MNP Recommendation)	\$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
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
IT Modernization Plan, 2nd Phase - MMP Grant Application, pending application	\$80,000	(\$80,000)	MMP				\$0
Total Planning, Building & ECD	\$356,672	(\$116,000)	\$10,000	(\$44,672)	\$0	\$0	\$206,000
	<i>2020 Capital Request Adjusted Total (Planning, Building & ECD)</i>						<i>\$46,000</i>



The Township of Cavan Monaghan Capital Requests in 2021

2nd 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
Protective Services (Fire)							
Fire Hall No.1 Design <i>(Fire 2021-02 pre-approved), 2020 rollover</i>	\$118,652			(\$84,000)			\$34,652
2000 GMC Tanker #T1-00, Fire 2021-01 <i>tsf to Reserve</i>			\$68,126				\$68,126
Bunker Gear	\$25,000				(\$18,500)		\$6,500
2003 Chevy C5500 Rescue Truck #R1-03, Fire 2021-01 <i>tsf to Reserve</i>			\$92,435				\$92,435
1989 Chev 1/2 Ton Grass Fire Unit #U5-89, Fire 2021-01 <i>tsf to Reserve</i>			\$80,000				\$80,000
2000 Ford F550 Rescue Truck #R2-00, <i>transfer to Reserve</i>			\$50,000				\$50,000
Fire Hoses, <i>including \$10K rollover</i>	\$20,000			(\$2,700)	(\$10,000)		\$7,300
SCBA Units, <i>transfer to Reserve</i>			\$50,000				\$50,000
SRU Team Training, <i>transfer to Reserve</i>			\$5,000				\$5,000
Communication Upgrades, <i>transfer to Reserve</i>			\$10,000				\$10,000
Diesel Generator at the Municipal Office, <i>transfer to Reserve</i>			\$10,000				\$10,000
Total Protective Services	\$163,652	\$0	\$365,561	(\$86,700)	(\$28,500)	\$0	\$414,013
				<i>2020 Capital Request Adjusted Total (Protective Services - Fire)</i>			<i>\$11,000</i>
Parks & Facilities							
Community Center Furniture, Fixtures & Equipment (CMCC), <i>2020 rollover</i>	\$75,600		DC's & Bldg Rsv	(\$75,600)			\$0
Municipal Office Renovation Design, <i>2020 rollover (DC 5.2.1 No.3)</i>	\$380,000	(\$123,900)	(\$155,000)	Mun Office Reserve	(\$101,100)		\$0
Municipal Office Furniture, Fixtures & Equipment	\$100,000				(\$70,000)		\$30,000
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
Millbrook Arena Renovation - 2020 ICIP Grant (P&F 2019-15), pending approval	\$966,000	(\$708,368)	ICIP Grant		(\$12,882)	ARR Loan (\$244,750)	\$0
Millbrook Arena - Glycol removal	\$18,000					ARR Loan	\$18,000
Old Millbrook School Rehabilitation - 2020 ICIP Grant (Council Motion R/04/11/19/13), per	\$511,750	(\$375,266)	ICIP Grant		(\$6,824)	(\$129,660)	(\$0)
Parks & Recreation Master Plan Update, <i>transfer to Reserve</i>				\$5,000			\$5,000
2004 Toro Lawnmower - 72 inch, <i>transfer to Reserve</i>				\$5,000			\$5,000
Total Parks & Facilities	\$2,082,850	(\$1,220,534)	(\$145,000)	(\$75,600)	(\$190,806)	(\$374,410)	\$76,500
				<i>2020 Capital Request Adjusted Total (Parks & Facilities)</i>			<i>\$185,800</i>



The Township of Cavan Monaghan Capital Requests in 2021

2nd Draft (estimating 2020 roll-overs)

Capital Item Requested

Roads and Environmental Services

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
Cavan Works Depot & Millbrook Yard Design (PW 2020-22) 2020 rollover	\$63,890			(\$13,890)			\$50,000
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)					\$0
Stewart Line (Surface Treatment)	\$110,400	(\$51,400)	Federal Gas Tax		(\$59,000)		\$0
Sharpe Line (Surface Treatment)	\$66,240	(\$24,776)			(\$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 (Finance 2020-22, preapproved)	\$300,000	(\$173,200)	DC's	Trade-In	(\$8,000)	(\$118,800)	\$0
Replace - 2008 Rubber Tire Excavator #34-08 (Finance 2020-22, preapproved)	\$275,000	(\$53,645)	DC's	Trade-In	(\$70,000)	(\$151,355)	\$0
Replace - 2008 Dodge Ram 1500 White #1-08	\$50,000				(\$17,510)	ARR Loan	\$32,490
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
Total Roads and Environmental	\$3,222,433	(\$1,723,845)	(\$78,000)	(\$38,890)	(\$723,847)	(\$220,000)	\$437,851

2020 Capital Request Adjusted Total (Roads & Environmental Services) \$424,437

Total Capital Requests	\$7,312,671
Less: 2020 Capital Roll Over	(\$342,562)
Less: Future Year pre-approvals	(\$594,410)
Total 2021 Capital Expenditures	\$6,375,699
Reserve/Other Funding to Offset Capital	(\$2,863,695)
Net 2021 Capital Expenditures	\$3,512,004

Funding Sources:

Asset Replacement Reserve funded through the Municipal Tax Levy	\$1,770,981
Capital Requests funded through the Municipal Tax Levy @ 3% increase	\$1,741,023
Total Capital Funded through Municipal Tax Levy	\$3,512,004

The Township of Cavan Monaghan
Summary of Use of Reserve and Reserve Funds
2020 Estimate Year End Balance (un-audited)

		Year End	2020 Budget		Estimated	
		31-Dec-19	Additions	Withdrawals	31-Dec-20	
Reserves						
<u>Committed Reserves</u>						
0740	Building Services Reserve (Building Code Act, 1992)	Building	\$931,621	\$100,000	(\$160,000)	\$871,621
2500	Capital Roll Over (Prior Year)	General	\$214,187	\$342,562	(\$214,187)	\$342,562
2510	Operating Roll Over (Prior Year)	General	\$45,218		(\$45,218)	\$0
2602	Springville & Ebenezer Cemetery Reserve	General	\$26,030			\$26,030
2607	Solar Disposal Reserve	General	\$16,500	\$2,500		\$19,000
2656	Fire Recovery Reserve	Fire	\$9,312			\$9,312
2670	Water Reserve (SWSSA, 2002)	Water	\$1,244,267	\$135,000		\$1,379,267
2671	Wastewater Reserve (SWSSA, 2002)	WW	\$772,712	\$365,000		\$1,137,712
2680	Parkland Reserve Fund (City of Peterborough)	ECD	\$49,075			\$49,075
<u>Designated Reserves</u>						
2600	General Working Fund	General	\$25,428	\$100,000		\$125,428
2697	Asset Replacement Reserve	General	\$9,286,940	\$1,649,600	(\$692,434)	\$10,244,106
	Less: Infrastructure Loan (Solar Units)	General	(\$168,769)	\$57,383		(\$111,387)
	Less: Infrastructure Loan Sediment Removal)	General	(\$46,278)	\$23,139		(\$23,139)
	Less: Loan DC's (Community Center)	General	(\$1,657,186)	\$100,000		(\$1,557,186)
	Net Asset Replacement Reserve	General	\$7,414,706			\$8,552,394
2696	Lottery Funds (OLG) Reserve					
	Less: OLG Revenues	General	\$0	\$100,000	(\$100,000)	\$0
	Less: CMCC Internal Loan (\$2.4M Construction	General	(\$1,928,916)	\$100,000		(\$1,828,916)
	Net Lottery Funds Reserve	General	(\$1,928,916)			(\$1,828,916)
2608	Railway Reserve	General	\$0			\$0
2609	MMAH Service Delivery (2019 Grant)	General	\$537,605		(\$217,183)	\$320,422
2610	Election Reserve	General	\$26,292.92	\$10,000		\$36,294
2612	OCLIF Cannabis (Provincial)	General	\$15,319.00		(\$6,800)	\$8,519
2615	Municipal Council Grant Reserve	General	\$57,050		(\$5,000)	\$52,050
2634	Millbrook Valley Trails (Donation)	General	\$16,219			\$16,219
2640	Infrastructure & Technology (IT) Reserve	General	\$39,350		(\$7,300)	\$32,050
2675	Legal Reserve	General	\$0	\$0	\$0	\$0
2676	Municipal Office Renovation Reserve	General	\$175,000		(\$175,000)	\$0
2695	Contingency Reserve	General	\$140,860			\$140,860
2698	Fire Hall (Infrastructure) Reserve	General	\$1,604,575			\$1,604,575
2650	Fire Dept HWY Funds	Fire	\$62,930			\$62,930
2652	Fire Ground Hours	Fire	\$11,204		\$0	\$11,204
2653	Fire Training Reserve (Special Rescue)	Fire	\$17,735		(\$1,000)	\$16,735
2654	Superior Tank Shuttle Res - Fire	Fire	\$21,774			\$21,774
2655	Emergency Equipment	Fire	\$668,591	\$350,000		\$1,018,591
2630	Official Plan	Planning	\$128,889			\$128,889
2631	Zoning By-law Update	Planning	\$31,347			\$31,347
2661	Fill Mgmt (Site Alt By-Law)	Roads	\$0	\$26,026		\$26,026
2620	Millbrook Landfill	Roads	\$52,359		(\$5,000)	\$47,359
2660	Pits & Quarries	Roads	\$34,783			\$34,783
2665	Winter Control	Roads	\$218	\$20,000		\$20,218
2672	Source Water Protection	W&WW	\$0			\$0
Total Committed & Designated Reserves			\$12,462,242	\$3,481,209	(\$1,629,122)	\$14,314,330
<u>Obligatory Reserves</u>						
2908	Federal Gas Tax	Roads	\$254,019	\$267,839	(\$267,839)	\$254,019
2909	Parkland (Cash In Lieu) Reserve	ECD	\$177,237			\$177,237
Total Reserves			\$12,893,498	\$3,749,048	(\$1,896,961)	\$14,745,585

The Township of Cavan Monaghan
Summary of Use of Reserve and Reserve Funds
2020 Estimate Year End Balance (un-audited)

		Year End	2020 Budget		Estimated
		31-Dec-19	Additions	Withdrawals	31-Dec-20
Reserves					
Development Charges					
<u>Development Charges - Cavan Monaghan By-Law 2015-38</u>					
2919	DCRF - Water Services	W&WW	(\$307,403)	\$195,715	(\$111,688)
2920	DCRF - Wastewater Services	W&WW	\$678,642	\$547,920	(\$327,000)
2921	DCRF - Stormwater Management Services	W&WW	\$5,138	\$136	\$5,273
2922	DCRF - Roads and Related	Roads	\$830,258	\$310,568	(\$82,876)
2923	DCRF - Fire Protection Services	Fire	\$280,073	\$98,140	\$378,213
2924	DCRF - Police Services	General	\$25,852	\$7,763	\$33,615
2925	DCRF - Library	Library	\$251,440	\$76,622	(\$3,511)
2926	DCRF - Parks Reserve Fund	ECD	\$602,138	\$190,667	\$792,804
2927	DCRF - Recreation	ECD	\$1,119,353	\$302,569	\$1,421,923
2928	DCRF - Administration (Studies)	General	\$259,174	\$151,595	(\$101,300)
Total Development Charge Reserves			\$3,744,666	\$1,881,695	(\$514,687)
TOTAL Reserves & DC Reserves			\$16,638,164	\$5,630,743	(\$2,411,648)
					\$19,857,259

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	62,006.68	172,208.00	
03-4801	Water & Wastewater Debentures	404,283.00	463,927.09	180,000.00	
03-4809	Pumping Station	8,700.00	4,055.69	5,550.00	
03-4810	Millbrook Wastewater Plant	454,987.00	401,227.83	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	649,942.00	
03-4818	Wastewater Revenue	-1,051,730.00	-1,062,923.55	-1,052,000.00	
03-4819	Water Revenue	-630,140.00	-636,555.53	-634,000.00	
03-4820	Water & Wastewater Other Income	-48,500.00	-19,141.41	-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	149,997.90	146,670.00	
03-4833	Millbrook Water - Standpipe Tower	10,800.00	10,226.22	17,330.00	
03-4834	Sysco Oper. Wastewater Agreement	0.00	9,063.33		
03-4835	Booster Pumping Station	10,800.00	1,219.46	3,480.00	
03-4836	Kawartha Downs Wastewater Agreement	0.00	9,980.33		
03-4837	Water and Wastewater Capacity Monitoring	40,000.00	48,552.27	40,000.00	
03-8001	Bulk Water Sale	-19,500.00	-29,955.75	-10,500.00	
Total Revenues:		-1,549,108.00	-1,912,294.21	-1,619,280.00	
Total Expenses:		1,549,108.00	1,348,941.07	1,619,280.00	
Report Net:		0.00	-563,353.14		



The Township of Cavan Monaghan
Water & Wastewater
Capital Requests in 2021
2nd Draft

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



LARIDAE



Township of Cavan Monaghan

Council Facilitation & Strategic Priority Workshop

February 2019

Laridae
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Peterborough, ON, K9J 2v3
danielle@laridaemc.com
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705-243-5585

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
GRAND TOTAL: All Departments	\$ 8,371,913	\$ 7,812,250	\$ 11,570,133	\$ 7,097,629	\$ 9,212,559	\$ 4,305,991	\$ 4,869,978	\$ 3,378,025	\$ 3,734,309	\$ 4,116,313

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

Rank	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
General Economic Development Assets										
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								
General Economic Development Assets Totals	\$ 165,106	\$ 197,000	\$ 20,000	\$ -	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ -

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

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

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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
Rank Lions Den										
Roof										
Windows										
Interior Improvements										
Ramp										
Lions Den Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
Rank 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	\$ -	\$ -	\$ -	\$ -	\$ -			
Rank 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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Estimated Yearly Parks & Facilities Total	\$ 2,246,663	\$ 273,000	\$ 344,500	\$ 356,000	\$ 150,000	\$ 40,000	\$ 20,000			

Planning Department 10 Year Capital Forecast (Living Document)

	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
Rank Plans and Studies										
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						
Plans and Studies Totals	\$ 69,000	\$ 125,000	\$ 100,000	\$ 150,000	\$ 55,000	\$ 35,000	\$ 45,000			
Rank Equipment										
Plotter										
Drone										
New Truck (Building Dept.)	\$ 40,000									
Equipment Totals	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Estimated Yearly Planning Dept. Total	\$ 109,000	\$ 125,000	\$ 100,000	\$ 150,000	\$ 55,000	\$ 35,000	\$ 45,000			

Finance Department 10 Year Capital Forecast (Living Document)

	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
Rank Finance General										
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		
Finance General Total	\$ 1,744,100	\$ 1,759,800	\$ 1,811,590	\$ 1,984,873	\$ 2,169,362	\$ 2,407,386	\$ 2,671,526	\$ 2,994,647	\$ 3,289,929	\$ 3,650,902
Rank IT/Telecommunications										
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				
IT/Telecommunications Total	\$ 49,200	\$ 343,829	\$ 38,793	\$ 29,656	\$ 30,546	\$ 46,462	\$ 32,406	\$ 33,379	\$ 44,380	\$ 65,411
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

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			
Stations Totals	\$ -	\$ 1,041,000	\$ 5,000,000	\$ -	\$ 4,000,000	\$ -	\$ -	
Estimated Yearly Fire Dept. Total	\$ 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
Rank	Road Improvements									
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								
Road Improvement Totals	\$ 2,585,504	\$ 858,543	\$ 1,445,250	\$ 1,322,100	\$ 1,365,650	\$ 1,340,143	\$ 1,524,046			
Rank	Rolling Stock									
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										
Rolling Stock Totals	\$ 315,000	\$ 635,000	\$ 500,000	\$ 450,000	\$ -	\$ -	\$ 50,000	\$ -	\$ 300,000	\$ -

Public Works 10 Year Capital Forecast (Living Document)

	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
Rank Buildings										
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						
Buildings Total	\$ -	\$ 1,200,000	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -			
Rank Equipment										
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>										
Equipment Total	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ 20,000			
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			

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							
Water Total	\$ 80,000	\$ 270,000	\$ 450,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 350,000	\$ 350,000	\$ 400,000	\$ 400,000

Rank Wastewater