



2011 Proposed Municipal Budget

Budget Meeting
Monday, March 14th, 2011
7:00 p.m.

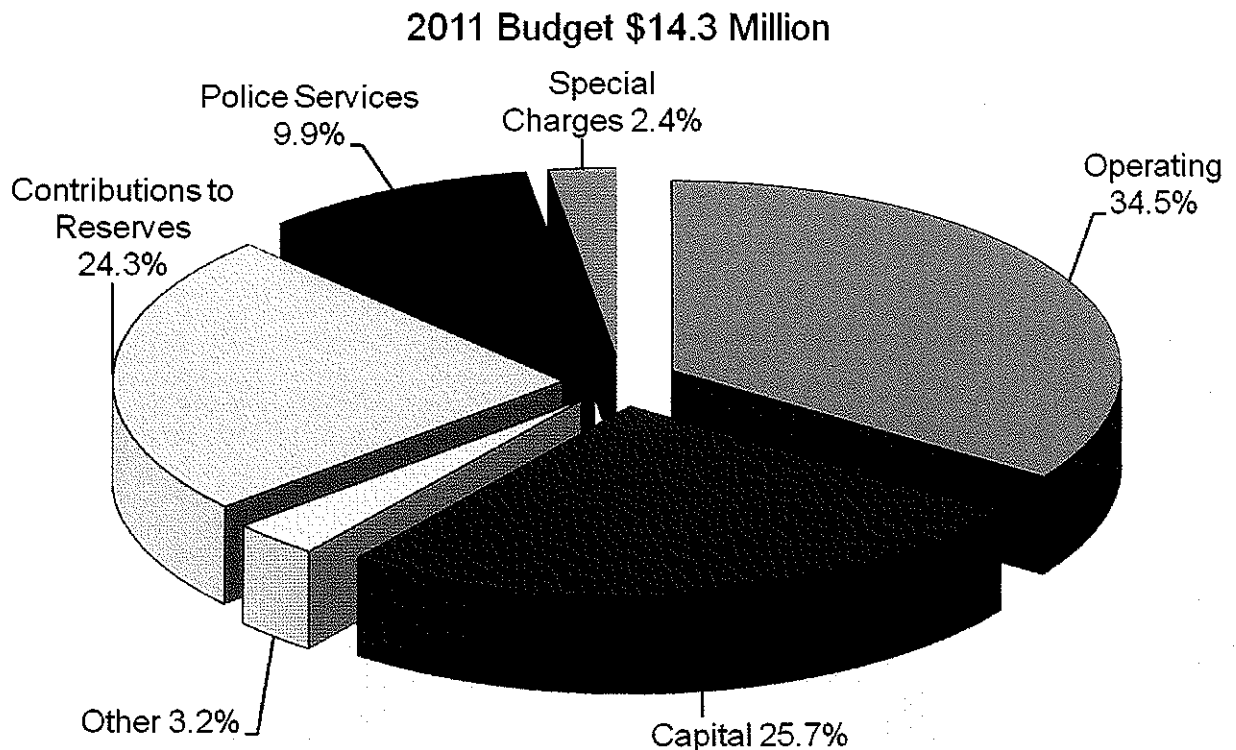
Council Chambers
988 County Rd 10, Millbrook, ON

2011 Township of Cavan Monaghan Proposed Municipal Budget

Summary

This document is a general outline and description of the 2011 Township of Cavan Monaghan Municipal Budget. It does not include any taxation or other revenues collected and transferred to the School Boards or the County of Peterborough. Throughout budget deliberations, our goal was to find the best balance between meeting community needs and maintaining quality of life, while seeking efficiencies and keeping the tax rate increase nominal.

The 2011 Tax Levy Supported Budget includes total gross expenditures, including contributions to reserve funds of \$14,299,181.00 apportioned as in the graph below.



Schedule "C" attached summarizes both the Operating and Capital Budget including revenue sources.

**Capital and Operating Expenditures
Table 1**

Summary of Proposed Budget	Operating \$	Capital \$	Total \$
Planning & Building Services	297,064	185,000	482,064
Protective Services	747,078	995,000	1,742,078
By-Law Enforcement	52,710		52,710
Roads & Environmental Services	1,703,475	1,278,000	2,981,475
Economic Development	1,029,578	1,222,691	2,252,269
CAO/Human Resources	235,465		235,465
Clerk	295,715		295,715
Council	173,291		173,291
Boards and Authorities	333,641		333,641
Community Grants	120,000		120,000
Financial and Administrative Items	402,574		402,574
Contributions to Casino Reserves	3,200,000		3,200,000
Contributions to Roads Reserves	270,799	-	270,799
Police Services	1,411,530	-	1,411,530
Special Charge Environmental Services and BIA	345,570		345,570
Total	\$10,618,490	\$3,680,691	\$14,299,181

Operating Expenditures

Planning Department is responsible for processing and evaluating planning applications and the development of the land use planning documents that guide growth and development within the Township. The **Building Department** is responsible for enforcing the Ontario Building Code, issue permits for the construction, renovation, demolition and certain changes of use of buildings. The 8.52% increase provides for a summer student, staff training and development and increased legal costs.

Protective Services provides essential services to the public which includes fire suppression, public education, emergency preparedness, medical calls, motor vehicle accidents, maintenance of all emergency vehicles and provide ongoing training to recruits. To provide the same level of service as prior years, Protective Services has increased by 9.49% to accommodate training and development of new recruits and maintenance of emergency vehicles.

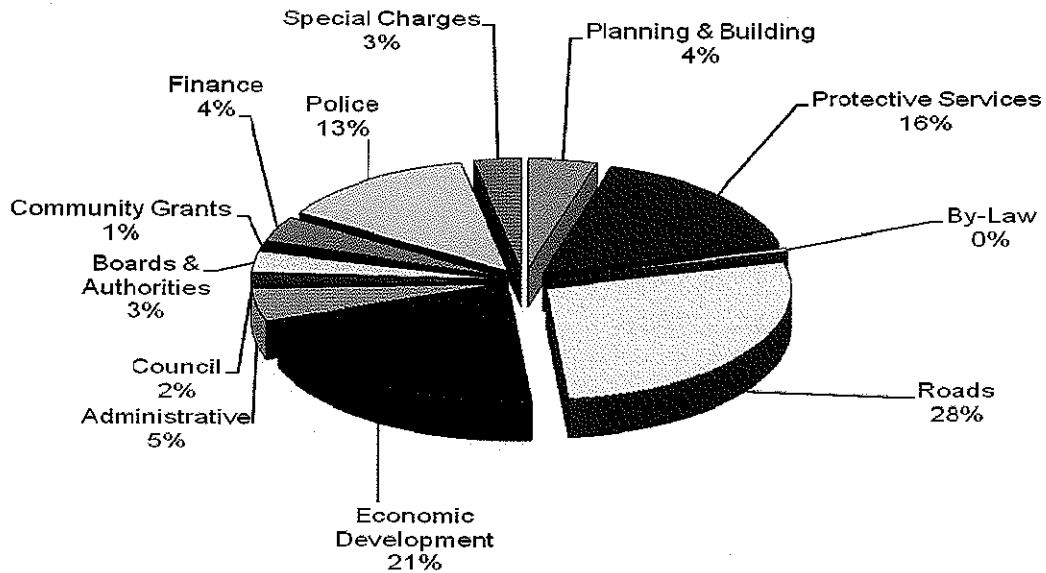
Roads and Environmental Services provides services such as, winter control, hard top maintenance, road side maintenance, road safety devices and signs, maintain Township Pits, and provide crossing guard services. A total of 245 km of roadways are maintained 24.5 km of which are hot mix, 147 km of surface treated and 73 km of gravel. Environmental Services for all 3 wards are also the responsibility of the Roads Department. Increased costs for fuel, salaries and wages, culverts, calcium, street lighting, and the rehabilitation of the Township Pit 1, has increased expenses over 2010 by 4.64% or \$75,510.00.

2011 Operating Expenses Comparison to 2010 - Table 2

Department	2010 \$	2011 \$	Change in \$ over 2010	Difference %
Planning & Building	273,738	297,064	23,326	8.52%
Protective Services	682,328	747,078	64,750	9.49%
By-Law Enforcement	58,605	52,710	-5,895	-10.06%
Roads & Environmental Services	1,627,965	1,703,475	75,510	4.64%
Economic Development	1,006,205	1,029,578	23,373	2.32%
Administrative Support	537,434	531,180	-6,254	-1.16%
Council	172,192	173,291	1,099	0.64%
Boards & Authorities	305,411	333,641	28,230	9.24%
Community Grants	120,000	120,000	0	0.00%
Finance	390,701	402,574	11,873	3.04%
Police	1,375,870	1,411,530	35,660	2.59%
Special Charges	269,850	345,570	75,720	28.06%
Total	\$6,820,299	\$7,147,691	\$327,392	4.80%

Gross Operating expenditures by service delivery, are listed in Schedule "B" and "C" Attached. The Graph below represents the 2011 gross operating expenditures by service delivery.

2011 Operating Expenditures By Department

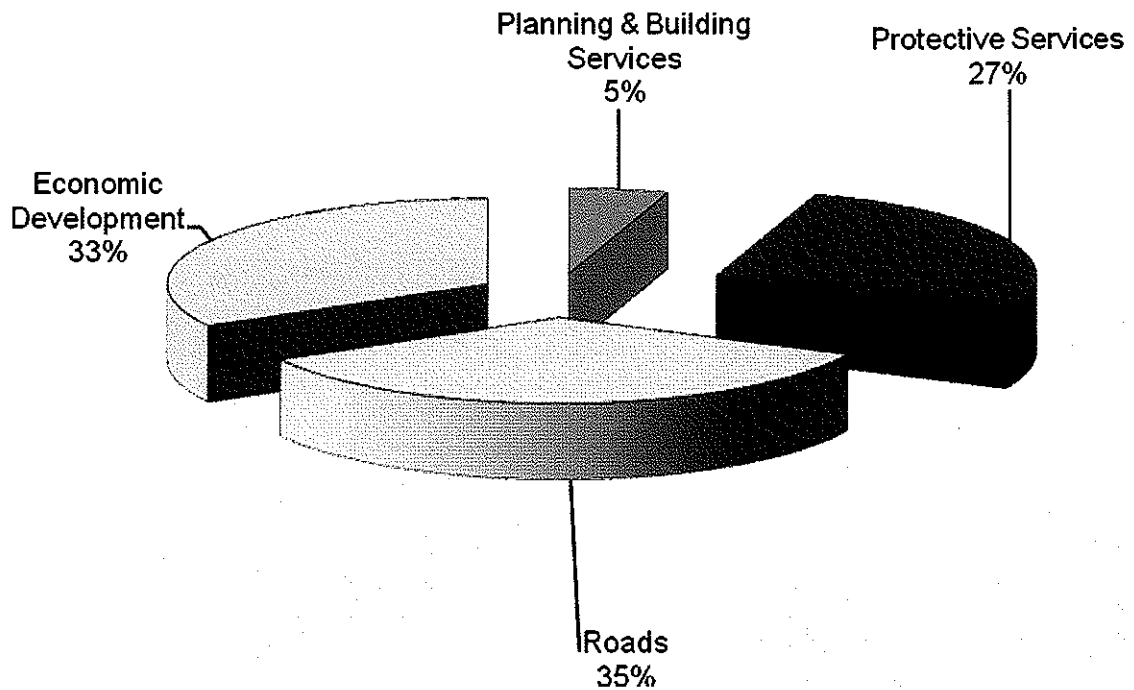


Township Gross Operating Expenditures - Graph Above		\$
Planning & Building Services		297,064
Protective Services		747,078
By-Law Enforcement		52,710
Roads & Environmental Services		1,703,475
Economic Development		1,029,578
Administrative Support		531,180
Council		173,291
Boards and Authorities		333,641
Community Grants		120,000
Financial & Administrative Items		402,574
Police Services		1,411,530
Special Charge Environmental Services and BIA		345,570
Total		\$ 7,147,691

2011 Capital Purchases and Infrastructure Investment

Proposed capital expenditures totalling \$3,680,691 are listed on Schedule "F", which also identifies the proposed funding sources, including development charges, reserve funds, casino funds, and government grants. The proposed capital programs this year reflect a decrease of 6.73% or \$265,317 over the 2010 Capital Budget. The 2010 Budget included capital expenditures for the Fraserville Water and Wastewater project of \$1,165,000 which is not a budget item in the 2011 capital budget at this time. The Graph below represents the 2011 Capital project expenditure allocation by service delivery.

2011 Capital Budget

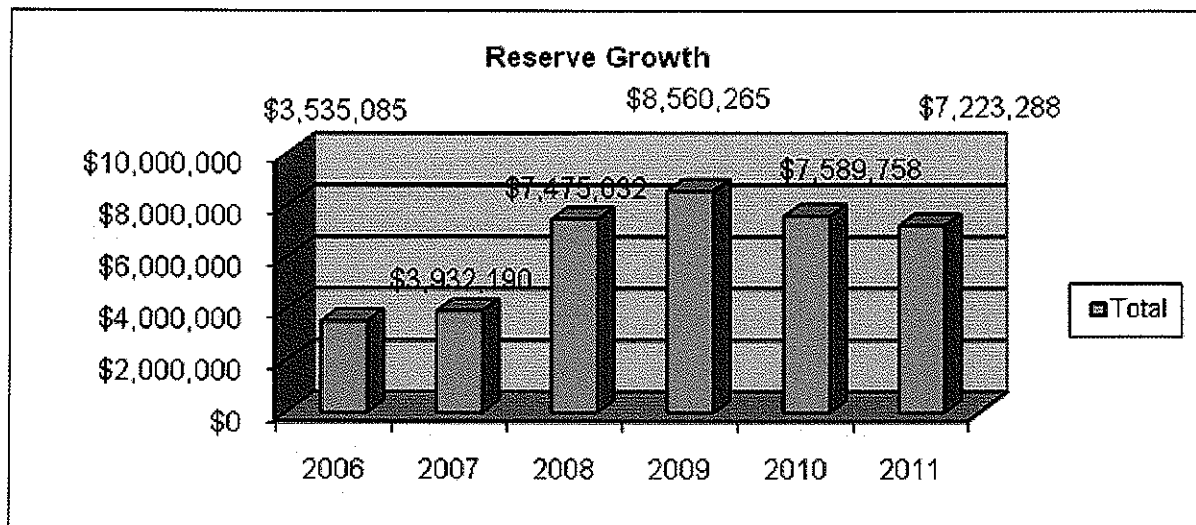


Reserve Funds

The Township is committed to sustainable service delivery to its residents and businesses. In addition to gross expenditures, this budget also includes contributions to the Township's discretionary reserve funds for the purpose of lifecycle replacement of its assets as they age (depreciation) and other future expenditures, primarily related to capital investments. Schedule "A" attached to this report includes a list of the Township's discretionary reserves, as well as the proposed reserve contributions and draws in the 2011 Budget.

Reserve Continuity Chart 2006 – 2011

	2006	2007	2008	2009	2010	2011
Reserves	2,906,498	3,494,223	6,111,621	7,613,960	6,836,826	6,858,939
DC Charges	424,305	389,500	479,347	666,055	420,934	162,552
Deferred Revenue	204,283	48,467	884,064	280,250	331,998	201,797
Total	\$ 3,535,085	\$3,932,190	\$ 7,475,032	\$ 8,560,265	\$7,589,758	\$ 7,223,288



Budget Challenges and Highlights

Several factors are affecting the increases of the 2011 budget; some of the factors are as follows:

- a. Cost of living increase was 3% in accordance with the Ontario Consumer's Price Index and the CUPE contract agreement increased by 3%. This affects all departments' salaries and benefits and is estimated to have an increase of \$80,000. OMERS Pension Plan has increased by 1% and WSIB increased by 2% in 2011.
- b. The reliance on casino funds to stabilize the tax rate has been reduced again this year by \$69,176 or 5% over 2010. The Township's goal is to utilize casino funds towards capital projects rather than aiding to stabilize the tax rates.
- c. Provincial legislation including Accessibility and Harassment in the Workplace (Bill 160) will also have an impact on expenditures.
- d. The Township's policing contract increased by 2% in 2011 in the amount of \$33,660.00. A Policing Reserve was created in 2009 to stabilize these increases. In 2010, the sum of \$78,141.00 was utilized from this reserve. The 2011 budget is identifying the sum of \$33,660.00 to be transferred from this reserve leaving an overall increase of 6% over 2010.
- e. The sum of \$677,500 is being allocated from operating and capital to the Township's Capital Asset Replacement Reserve for future replacement of our aging infrastructure.
- f. The sum of \$1,000,000 is being allocated from 2011 Casino Funds towards the anticipated implementation of the Parks and Recreation Master Plan.
- g. The Township will continue with community funding in the amount of \$120,000.00 through our Community Funding Grant Program.
- h. Unstable fuel prices also have an impact on the 2011 Budget.
- i. In 2011 the Environmental Services Department will be commencing the closure of the Millbrook Landfill Site. The sum of \$40,000 being allocated from reserves towards closure costs and \$10,000 being invested in reserves for future costs through the special area environmental levy for the Millbrook Ward.

Revenue Allocation for 2011

The table below compares revenue between 2011 and 2010. The Budget requirements have increased by 9% over 2010. The Assessment increase is 6.01% and 3% is our proposed tax rate levy increase. Schedule "G" attached is the proposed tax rate by class.

Revenue Comparison over 2010 – Table 3

Revenues	2010 \$	2011 \$	Variance in \$ over 2010	Variance in % over 2010
General Tax Levy	3,664,000	3,998,892	334,892	9%
Special Charge Levies	287,156	293,116	5,960	2%
Provincial/Federal Grants	1,578,567	846,000	-732,567	-46%
Reserve Funds	7,512,343	8,198,878	686,535	9%
Development Charges	495,940	252,950	-242,990	-49%
Other Revenue	699,100	709,345	10,245	1%
Total Revenue	\$14,237,106	\$14,299,181	\$62,075	0.44%

Special Area levies to be collected for environmental purposes have increased by 2% due to the planning of the closure of the Millbrook Landfill Site. See Schedule "H" attached for special area Environmental Levies by ward.

The OMPF fund has increased by \$84,100.00 or 11%. The OMPF, an unconditional grant, has been increased by \$84,100 over 2010. The Federal Gas Tax funding remains the same at \$270,799.00.

Reserves include funds from Casino, Federal Gas Tax and transfer to and from reserves. The use of reserves has increased by 9%.

The use of Development Charge Reserves has decreased over 2010 by 49%.

Other revenues include fines and penalties, building permits, user fees and charges as well as investment income. Other revenue has increased by 1% or \$10,245.00.

The following tables encompass the Water and Wastewater revenues and expenditures for 2011. See Schedules "D" and "E" for summary of 2011 gross Water and Wastewater Budget and Capital Requests.

Water and Wastewater Revenue Comparison over 2010 – Table 4

Revenue Source	2010 \$	2011 \$	Variance in \$	variance in %
Local Improvements	24,963	24,963	0	0%
Sewer Volume Charge	95,500	97,500	2,000	2%
Sewer Fixed	245,000	247,000	2,000	1%
Sewer Connection	0	0	0	
Water Volume	93,000	95,000	2,000	2%
Water Fixed Charge	122,000	122,000	0	0%
Water Connection Charge	0	0	0	
Change of Ownership	2,500	2,200	-300	-12%
Penalty & Interest	9,000	11,300	2,300	26%
Miscellaneous	42,400	54,400	12,000	28%
Conditional Grant	40,233	40,233	0	0%
Total	\$674,596	\$694,596	\$20,000	3%

Water and Wastewater Expenditure Comparison over 2010 – Table 5

Expenditures	2010 \$	2011 \$	Variance in \$	variance in %
Water/Wastewater Administration	79,761	81,095	1,334	2%
Wastewater Plant	222,200	288,285	66,085	30%
Sewer Collection System	42,500	40,200	-2,300	-5%
Contribution to non growth	51,206	63,092	11,886	23%
Water Distribution System	83,767	66,150	-17,617	-21%
Water Treatment & Supply	124,930	128,275	3,345	3%
Bulk Water Sales	30,025	27,500	-2,525	-8%
Total	\$604,364	\$694,597	\$90,233	15%

Proposed Tax Levy Increase

The Budget Committee is recommending a tax levy increase of 3% which represents an increase of \$12.89 per \$100,000.00 of residential assessment. An average assessed home of \$235,000.00 would pay \$1040.80 for the general tax levy. See Schedule "G" attached to this report for the proposed rates by tax class.

Going Forward

The 2011 adopted budget will form the foundation for Council and management's 2011 work plans. Not only will the budget and plans be implemented, but both Council and management will continue to monitor and evaluate them. Reports will be prepared by Finance and presented quarterly to Council at one of its regular Council or Committee of the Whole meetings. Should any budget estimates prove not to be accurate or realized, then measures will be taken to adjust spending or increase revenues to ensure financial stability, and ultimately to work with available resources.

The Township of Cavan Monaghan
Summary of Use of Reserve and Reserve Funds in 2011
Estimated Reserve #'s

Reserve Name	Closing Bal Dec 31 2010	2011 Budget	2011 Year End Estimated Bal
Building Services Reserve	79,966	-49,184	30,782
Working Fund	541,921		541,921
Library Reserve	355		355
Library Reserve Expansion	35,866		35,866
Police Stabilization Reserve	76,499	-33,660	42,839
Election Reserve	0	7,000	7,000
Millbrook Landfill	115,000	10,000	125,000
OPA #3	170,126	-2,500	167,626
Computer Equip/Prog	7,967	16,000	23,967
Fire Dept HWY Funds	62,930		62,930
Fire Dept Capital	183,936	-61,000	122,936
Fire Ground Hours	11,906		11,906
Fire Training Reserve (Special Rescue)	9,667	-5,000	4,667
Superior Tank Shuttle Res - Fire	33,660	-5,800	27,860
Emergency Equipment	216,260	-59,500	156,760
Pits & Quarries	34,783		34,783
Water/ Sewer	883,181	-457,408	425,773
Parkland Reserve Fund	69,075	25,000	94,075
Parks and Recreation	28,317	-6,000	22,317
Land Acquisition	5,144		5,144
B Johnston Lib Reserve	2,452		2,452
PUC Sale Funds	0		0
Capital Equipment Res	49,600.45		49,600
Fras/NM Serv. Plan	1		1
Contingency Reserve	143,986		143,986
Lottery Funds Reserve	1,898,434	-957,335	941,099
New Community Reserve	100,000	1,000,000	1,100,000
Asset Replacement Reserve	2,075,795	601,500	2,677,295
Total Reserves	6,836,826	22,113	6,858,939
Development Charges - CMNM By-Law 99-52			0
Roads / Bridges	-68		-68
Water / Sewer	57,341		57,341
General Government	-0		-0
Fire Protection	4,710	-4,710	0
Parks / Recreation	53,050		53,050
Library	14,618		14,618
Development Charges - Cavan Monaghan By-Law 2010-31			0
DCRF - Water Services	432	-5,000	
DCRF - Wastewater Services	20,587	-5,000	15,587
DCRF - Stormwater Management Servi	2,752	0	2,752
DCRF - Roads and Related	-177,525	-30,000	-207,525
DCRF - Fire Protection Services	102,986	-152,790	-49,804
DCRF - Police Services	711	0	711
DCRF - Library	47,719	0	47,719
DCRF - Parks Reserve Fund	126,292	0	126,292
DCRF - Recreation	36,146	0	36,146
DCRF - Administration (Studies)	131,182	-65,450	65,732
		0	
Development Charges Res.	420,934	-262,950	162,552
Parkland	60,310		60,310
Federal Gas Tax	271,688	-130,201	141,487
Reserves Est. Grand Total	\$ 7,589,758	-\$ 371,038	\$ 7,223,288

**The Township of Cavan Monaghan
2011 Proposed Budget
General Net Tax Levy**

Schedule "B"



Have it all. Right here.

	2009 Budget \$	2010 Budget \$	2011 Proposed Budget \$	2010/2011 Change \$	2010/2011 Change %
<u>Service Business</u>					
Planning and Building Services	219,256	134,162	177,480	43,318	32%
Protective Services	702,049	669,028	733,733	64,705	10%
By-law Enforcement	49,989	57,605	51,710	(5,895)	-10%
Water and Wastewater Services					
Roads and Environmental Services	1,525,118	1,623,465	1,701,475	78,010	5%
Economic & Community Development	667,219	653,353	685,915	32,562	5%
Sub-total	3,163,631	3,137,613	3,350,313	212,700	7%
<u>Administrative Support</u>					
General Government	44,925	75,911	78,813	2,902	4%
Chief Admin. / Human Resources	103,130	155,355	182,465	27,110	17%
Clerk's Department	244,518	277,417	280,015	2,598	1%
Insurance					
Finance Department	339,565	339,701	351,428	11,727	3%
Information Technology	79,100	68,841	67,150	(1,691)	-2%
Sub-total	811,238	917,225	959,871	42,646	5%
<u>Corporate Items Budget</u>					
Council	171,922	172,192	173,291	1,099	1%
<u>Boards and Authorities</u>					
Library Services	225,130	234,529	260,064	25,535	11%
Library Services - Insurance Premium/Other					
Conservation Authorities	71,949	70,882	73,577	2,695	4%
Sub-total	469,001	477,603	506,932	29,329	6%
<u>Community Grants</u>					
	120,000	120,000	120,000	-	0%
<u>Financial and Administrative Items</u>					
Corporate Administrative Expense	44,000	43,000	30,000	(13,000)	-30%
Local Improvement	-	-	-	-	
Supplementary taxes/Write Offs/Vacancy Rebates	-	(2,000)	(2,000)	-	0%
Low Income Disabled Refund	1,000	1,000	1,000	-	0%
Tax Capping Adjustments	3,000	3,000	3,000	-	0%
Interest Income	(150,000)	(180,000)	(180,000)	-	0%
Working Capital Charges/Interest	6,700	14,000	14,000	-	0%
Sub-total	24,700	(1,000)	(14,000)	(13,000)	1300%
<u>Casino Revenue & Contr. to/from Res./Reserve Funds</u>					
Casino Revenue	(3,200,000)	(3,200,000)	(3,200,000)	-	0%
Contributions to Casino Reserve Fund	3,200,000	3,200,000	3,200,000	-	0%
Contr. from Casino Reserve re: Rate Stabilization	(1,664,574)	(1,493,770)	(1,424,594)	69,176	-5%
Contr. from Casino Reserve re: Prov. Grant Reductions					
Contributions to Other Reserves/Reserve Fund					
Contribution to Asset Replacement Reserve	95,474	100,000	100,000	-	0%
Federal Gas Tax Grant	(274,664)	(270,799)	(270,799)	-	0%
Contribution to Road Reserve (Gas Tax)	274,664	270,799	270,799	-	0%
Sub-total	(1,569,100)	(1,393,770)	(1,324,594)	69,176	-5%
<u>Provincial Grants</u>					
Provincial Ontario Municipal Partnership Fund OMPF	(823,000)	(761,900)	(846,000)	(84,100)	11%
Investing in Ontario Fund	-	-	-	-	
Contribution to Road Reserve	-	-	-	-	
Total Provincial Grants	(823,000)	(761,900)	(846,000)	(84,100)	11%
<u>Police Service Board</u>					
Police Service Board	6,200	5,900	5,900	-	0%
Police Contract	1,282,129	1,282,129	1,360,270	78,141	6%
Community Policing/Ride Grant Program	8,475	200	200	-	0%
Sub-total	1,296,804	1,288,229	1,366,370	78,141	6%
Net Township General Tax Levy	\$ 3,373,274	\$ 3,664,000	\$ 3,998,892	\$ 334,892	9%

2011 Proposed Budget
Summary

Schedule "C"



Have it all. Right here.

Summary 2011 Proposed Budget	Operating	Capital	Total	Tax Levy	Prov/Fed Grant	Reserve Funds	Development Charges	Other Revenue	Total
Planning & Building Services	297,064	185,000	482,064	320,480	-	41,784	31,500	88,300	482,064
Protective Services	747,078	995,000	1,742,078	1,591,983	-	(93,700)	176,250	67,545	1,742,078
By-law Enforcement	52,710	-	52,710	51,710	-	-	-	1,000	52,710
Roads	1,703,475	1,278,000	2,981,475	2,698,475	-	251,000	30,000	2,000	2,981,475
Economic Development	1,029,578	1,222,691	2,252,269	3,135,869	-	(1,121,500)	15,200	222,700	2,252,269
CAO	235,465	-	235,465	212,465	-	-	-	23,000	235,465
Clerk	295,715	-	295,715	287,015	-	(7,000)	-	15,700	295,715
Council	173,291	-	173,291	173,291	-	-	-	-	173,291
Boards /Authorities	333,641	-	333,641	333,641	-	-	-	-	333,641
Community Grants	120,000	-	120,000	120,000	-	-	-	-	120,000
Financial & Administrative Items	402,574	-	402,574	187,428	-	-	-	215,146	402,574
Fraserville/Water and Sewer	-	-	-	-	-	-	-	-	-
Contributions to Casino Reserves	3,200,000	-	3,200,000	3,200,000	-	-	-	-	3,200,000
Contributions 2011 Casino Revenue	-	-	-	(3,200,000)	-	3,200,000	-	-	-
Contribution from Casino Reserve Rate Stabilization	-	-	-	(3,200,000)	-	3,200,000	-	-	-
Contribution from Casino Reserve Provincial Grant Reduction	-	-	-	(972,335)	-	972,335	-	-	-
Contribution to Other Reserves	-	-	-	(1,461,500)	-	1,461,500	-	-	-
Contributions to Roads Reserves	270,799	-	270,799	270,799	-	-	-	-	270,799
Federal Gas Tax Grant	-	-	-	(270,799)	-	270,799	-	-	-
Provincial Grants	-	-	-	(846,000)	-	846,000	-	-	-
Police Services	1,411,530	-	1,411,530	1,366,370	-	33,660	-	11,500	1,411,530
Special Charge Environmental Services and BIA	345,570	-	345,570	293,116	-	(10,000)	-	62,454	345,570
Total	10,618,490	3,680,691	14,299,181	4,292,008	846,000	8,198,878	252,950	709,345	14,299,181

Revenues	Operating	Capital	Total
General Tax Levy	3,998,892	-	3,998,892
Special Charge Environmental Services and BIA Levy	293,116	-	293,116
Provincial/Federal Grants	846,000	-	846,000
Reserve Funds	4,771,137	3,427,741	8,198,878
Development Charges	-	252,950	252,950
Other Revenue	709,345	-	709,345
Total	10,618,490	3,680,691	14,299,181

Special Charges	Operating	Capital	Total
Environmental Charges	216,120	-	216,120
Cavan Ward	85,950	-	85,950
Millbrook Ward	30,500	-	30,500
North Monaghan Ward	13,000	-	13,000
Millbrook BIA	-	(10,000)	(10,000)
Total	345,570	(10,000)	345,570

March 3 2011



**Water/Wastewater
Projected Budget - 2011**

	Operating	Capital	Total	Transfer from WWW Operating	Reserve funds	Development Charges	Revenue	Total
Water Wastewater	694,597	530,500	1,225,097	63,092	457,408	10,000	694,597	1,225,097
Total	694,597	530,500	1,225,097	63,092	457,408	10,000	694,597	1,225,097
Revenues	Operating	Capital	Total					
General Tax Levy		63,092	63,092					
Provincial/Federal Grants	40,233		40,233					
Reserve Funds	-	457,408	457,408					
Development Charges	-	10,000	10,000					
Revenues	654,364		654,364					
Total	694,597	530,500	1,225,097					



The Township of Cavan Monaghan
Water and Wastewater Capital Requests in 2011

Capital Item Requested	Requested	DC Charges	Water & Wastewater Reserve	Reserve
Water Distribution System				
Develop Water System Model	5,000	-5,000		0
Total Water Distribution	5,000	-5,000		0
Water Treatment/Supply				
Pave Driveway	15000	0		15,000
New Electrical Connection at pump house	18000	0		18,000
Flood Proofing	1000	0		1,000
Total Water Treatment Supply	34,000	0		34,000
Total Water Capital	39,000	-5,000	0	34,000
Wastewater Collection System				
Annual Rehabilitation to Collection System	52,500.00	0		52,500
Develop Wastewater Model	5,000.00	-5,000		0
Replace guide rails, chains	20,000	0		20,000
Wastewater Collection System	77,500	-5,000	0	72,500
Wastewater Treatment Plant				
Replace Comminutor	15,000			15,000
Replace Ferric Tank	30,000	0		30,000
Building Improvements	16,000	0		16,000
Fine Bubble Diffused air	300,000	0		300,000
Replace 1 of 3 submersible SPS Duty pumps	15,000	0		15,000
Storage Building	30,000	0		30,000
Wastewater Treatment Plant	406,000	0	0	406,000
Total Wastewater Capital	483,500	-5,000		478,500
Bulk Water Sales				
Paving/Roadwork	8,000			8,000
Total Water and Wastewater Capital	530,500	0	-10,000	520,500

2011 Capital Projects and Financing Sources

Project	Estimated Cost \$	Funding Sources				Comments
		Reserves \$	Lottery Fund \$	Development Charges \$	Federal Gas Tax \$	
Planning and Building						
Vehicle - CBO	25,000	25,000				Asset Replacement Reserve
Official Plan Review	25,000			25,000		Administration Studies
Fraserville Secondary Plan	10,000		1,000	9,000		Administration Studies
Zoning By-Law Update	50,000		50,000			
Heritage-Millbrook Downtown Master Plan (reserve)	15,000		15,000			
Heritage - Deyell Monument Parkette	5,000		5,000			
Heritage - Cultural Mapping	55,000		55,000			
Total Planning & Building	185,000	25,000	126,000	34,000	0	
Protective Services						
Tanker 10 (addition to fleet)	275,000	117,500		157,500		Emerg Eqp Reserve/DC Charges
Bunker Gear	10,000	10,000				Asset Replacement Reserve
SCBA Unites (reserve)	10,000		10,000			
Paving Station #2	9,000		9,000			
Thermal Camera	8,000	8,000				Equipment Reserve
Radio Upgrades (reserve)	10,000		10,000			
Jaws of Life	19,000	19,000				
Station #2 Addition completion	329,000	61,000	268,000			Fire Capital Reserve
New Station #1 (Reserve)	300,000		300,000			
Station Location Study	25,000		6,250	18,750		Administration Studies
Total Protective Services	995,000	215,500	603,250	176,250	0	
Roads and Environmental Services						
Cavan Depot Building Repairs	8,000		8,000			
Demolition of Dome	50,000		50,000			Roads & Related Projects
New Roads Operation Centre (reserve)	150,000		150,000			Roads & Related Projects
Surface Treatment (various roads)	200,000		200,000			
Sidewalks (various locations)	60,000		30,000	30,000		Roads & Related Projects
Larmer Line Culverts (2)	60,000		60,000			
Morton Line Culverts (2)	100,000		100,000			
Stewart Line Corduroy Road	120,000		120,000			
Preparation of Base Plan (Carveth & Huston)	20,000		20,000			
Zion Line (Hutchison to Cty. Rd 28)	140,000		84,000	56,000		
Bland Line & Jones 1/4 Line	145,000				145,000	
Moore Drive (4.6km) to be completed in phases	200,000				200,000	
Pre-engineering various roads	25,000		25,000			
Total Roads and Environmental	1,278,000	0	847,000	86,000	345,000	
Economic & Community Development						
Parks & Recreation Reserve (in support of Parks Mast	1,000,000		1,000,000			Need Resolution to Create combine reserves
Parks Master Plan Completion	29,791		14,591	15,200		
Maple Leaf Park Well	6,000		6,000			
Municipal Office Accessibility & HVAC	40,000		40,000			
Municipal Office Flooring Terrazo	3,400		3,400			
Postage Machine	5,000	5,000				Asset replacement reserve
Software/Hardware Upgrades (reserve)	16,000		16,000			
New Parks Depot (reserve)	75,000		75,000			
Truck Replacement (reserve)	10,000		10,000			
Lawnmower Replacement (reserve)	6,500		6,500			
Top Dresser Equipment	6,000	6,000				
O&M Windows	25,000	25,000				Asset replacement reserve
Total Economic & Community Development	1,222,691	36,000	1,171,491	15,200	-	
Total Capital Projects & Funding Sources	\$ 3,680,691	\$ 276,500	\$ 2,747,741	\$ 311,450	\$ 345,000	

2011 Tax Rates

Property Class Description	RTC	RTQ	2010 Roll Total	2010 Tax Ratio	2010 Tax Rate Reduction	2010 Weighted Assessment	2010 Tax Rate	2010 Taxes Raised
Commercial, Exempt From Taxation, But Eligible For Payment-In-Lieu Of Taxes At The Full Rate.	C	F	269,750	1.0986	1	296,347	0.00486561	1,312.50
Commercial, Payment In Lieu, Full, Excess Land	C	V	33,964	1.0986	0.7	26,119	0.00340593	115.68
Commercial, Exempt From Taxation, But Eligible For Payment-In-Lieu Of Taxes At The General Rate Only (No School Rates). USE REGULAR RATE NOT VACANT	C	G	1,104,500	1.0986	1	1,213,404	0.00486561	5,374.07
Commercial, Taxable vacan land shared, Subject To Payment-In-Lieu Of Taxes At The Full Rate.	C	J	188,750	1.0986	0.7	145,153	0.00340593	642.87
Commercial, Taxable At The Full Rate.	C	T	80,450,755	1.0986	1	88,383,199	0.00486561	391,442.11
Commercial, Taxable At The Vacant Land Rate.	C	U	626,154	1.0986	0.7	481,525	0.00340593	2,132.64
Commercial, Taxable At The Vacant Land Rate.	C	X	1,193,525	1.0986	0.7	977,849	0.00340593	4,066.06
Commercial payment in lieu full vacan land	C	Y	70,000	1.0986	0.7	53,831	0.00340593	238.41
Commercial payment in lieu general vacan land	C	Z	167,500	1.0986	0.7	128,811	0.00340593	570.49
New Construction Commercial: Full No Support	X	T	558,588	1.0986	1	613,665	0.00486561	2,717.87
Exempt	E		45,717,541		0			
Farmland, Taxable At The Full Rate.	F	T	87,004,948	1	0.25	21,751,237	0.00110723	96,334.49
Industrial, Taxable, Shared Payment-In-Lieu (Not Pli But Shared As If It Was)	I	H	87,500	1.5432	1	104,166	0.00683471	461.34
Industrial, Taxable At The Full Rate.	I	T	7,120,268	1.5432	1	10,987,988	0.00683471	48,664.96
Industrial, Taxable At The Vacant Land Rate. Excess Land	I	U	441,941	1.5432	0.65	443,302	0.0044256	1,963.35
Industrial, Taxable At The Vacant Land Rate.	I	X	858,910	1.5432	0.65	861,555	0.0044256	3,815.76
Pipeline Taxable: Full	P	T	5,293,937		0.9386	4,968,889	0.00415698	22,006.31
Multi-Residential Taxable: Full	M	T	2,640,250		1.7802	4,700,173	0.00788436	20,816.69
Residential, Exempt From Taxation, But Eligible For Payment-In-Lieu Of Taxes At The General Rate Only (No School Rates).	R	G	504,250	1	1	504,250	0.00442892	2,230.28
Residential Taxable Tenant Of Provincially Owned Property, Subject To Payment-In-Lieu Of Taxes At The Full Rate.	R	P	203,000	1	1	203,000	0.00442892	899.07
Residential, Taxable At The Full Rate.	R	T	765,579,825	1	1	765,579,825	0.00442892	3,390,691.73
Managed Forest, Taxable At The Full Rate.	T	T	2,161,671	1	0.25	540,418	0.00110723	2,393.47
			<u>\$ 1,002,257,527</u>			<u>902,904,712</u>		<u>3,998,892.66</u>

2011 Budget Requirement	2010 (Surplus)/Deficit	Amount to be raised by taxes	Weighted Assessment	Tax Rate	Taxes per 100,000 Residential Assessment
		2011			
		\$442.89			
		2010			
		\$430.00			
		Increase in %		3.00%	
		Increase in \$			\$12.89

Millbrook Environmental Rate 2011

Schedule "H" - Millbrook

	RTC	RTQ	2010 Roll Total	2011 Tax Ratio	2011 Tax Rate Reduction	2011 Weighted Assessment	2011 Millbrook Environmental Rate	2011 Taxes Raised
Commercial, Exempt From Taxation, But Eligible For Payment-In-Lieu Of Taxes At The Full Rate.	C	F	101,000	1.0986	1	110,959	0.000711870	71.90
Commercial, Exempt From Taxation, But Eligible For Payment-In-Lieu Of Taxes At The General Rate Only (No School Rates). USE REGULAR RATE NOT VACANT	C	G	722,500	1.0986	1	793,739	0.000711870	514.33
Commercial, Taxable vacant land shared, Subject To Payment-In-Lieu Of Taxes At The Full Rate.	C	J	-	1.0986	0.7	-	0.000498310	-
Commercial, Taxable At The Full Rate.	C	T	18,973,751	1.0986	1	20,844,563	0.000711870	13,506.84
Commercial taxable: Excess land	C	U	6,750	1.0986	0.7	5,191	0.000498310	3.36
Commercial, Taxable At The Vacant Land Rate.	C	X	585,875	1.0986	0.7	450,550	0.000498310	291.95
New Construction Commercial: Full	X	T	558,588	1.0986	0.7	-	-	-
commercial payment in lieu full vacant land	C	Y	-	1.0986	0.7	-	0.000498310	-
Commercial payment in lieu general vacant land	C	Z	-	1.0986	0.7	-	0.000498310	-
Exempt	E		6,144,635	0	0	-	0.000000000	-
Farmiland, Taxable At The Full Rate.	F	T	34,000	1	0.25	8,500	0.000162000	5.51
Industrial, Taxable, Shared Payment-In-Lieu (Not Pll But Shared As If It Was)	I	H	-	1.5432	1	-	0.000999960	-
Industrial, Taxable At The Full Rate.	I	T	67,000	1.5432	1	103,394	0.000999960	67.00
Industrial, Taxable At The Vacant Land Rate. Excess Land	I	U	-	1.5432	0.65	-	0.000649970	-
Industrial, Taxable At The Vacant Land Rate.	I	X	-	1.5432	0.65	-	0.000649970	-
Pipeline Taxable: Full	P	T	164,364	1	0.9386	154,272	0.000608190	99.96
Multi-Residential Taxable: Full	M	T	2,640,250	1	1.7802	4,700,173	0.001153530	3,045.61
Residential, Exempt From Taxation, But Eligible For Payment-In-Lieu Of Taxes At The General Rate Only (No School Rates).	R	G	-	1	1	-	0.000647980	-
Residential Taxable Tenant Of Provincially Owned Property, Subject To Payment-In-Lieu Of Taxes At The Full Rate.	R	P	-	1	1	-	0.000647980	-
Residential, Taxable At The Full Rate.	R	T	116,656,927	1	1	116,656,927	0.000647980	75,591.36
Managed Forest, Taxable At The Full Rate.	T	T	-	1	0.25	-	0.000162000	-
			<u>\$ 146,655,640</u>			<u>143,828,267</u>		<u>93,197.81</u>
			146,655,640					

2010	\$76.94
2011	\$ 64.80
% inc	-15.78%
\$ inc	-\$12.14

Budget as projected

2010 Budget Requirement	\$ 93,197.00
2009 (Surplus)/Deficit	\$ -
Amount to be raised by taxes	\$ 93,197.00
Weighted Assessment	143,828,266.93
Tax Rate	0.000648
Taxes per 100,000 Residential Assessment	\$ 64.80

North Monaghan Environmental Rate 2011

RTC	RTQ	2011 Roll Total	2011 Tax Ratio	2011 Tax Rate Reduction	2011 Weighted Assessment	2011 Monaghan Environmental Rate	2011 Taxes Raised
C	F	-	1.0986	1	-	0.00018577	-
C	G	382,000	1.0986	1	419,665	0.00018577	70.96
C	J	-	1.0986	0.7	-	0.00013004	-
C	T	37,605,336	1.0986	1	41,313,222	0.00018577	6,985.76
C	U	249,890	1.0986	0.7	192,170	0.00013004	32.49
C	X	259,150	1.0986	0.7	199,292	0.00013004	33.70
C	Y	-	1.0986	0.7	-	0.00013004	-
C	Z	-	1.0986	0.7	-	0.00013004	-
E		19,775,693	0	0	-	-	-
F	T	8,606,295	1	0.25	2,151,574	0.00004227	963.82
I	H	-	1.5432	1	-	0.00026094	-
I	T	2,688,476	1.5432	1	4,148,856	0.00026094	701.54
I	U	285,937	1.5432	0.65	286,818	0.00016961	48.50
I	X	810,660	1.5432	0.65	813,157	0.00016961	137.50
P	T	1,260,744	1	0.9386	1,183,334	0.00015871	200.09
M	T	-	1	1.782	-	0.00030132	-
R	G	263,500	1	1	263,500	0.00016909	44.56
R	P	-	1	1	-	0.00016909	-
R	T	124,895,855	1	1	124,895,855	0.00016909	21,118.98
T	T	26,050	1	0.25	6,513	0.00004227	1.10
		\$ 197,109,586			175,873,956		29,739.00

Commercial, Exempt From Taxation, But Eligible For Payment-In-Lieu Of Taxes At The Full Rate.
 Commercial, Exempt From Taxation, But Eligible For Payment-In-Lieu Of Taxes At The General Rate Only (No School Rates). USE REGULAR RATE NOT VACANT
 Commercial, Taxable vacant land shared, Subject To Payment-In-Lieu Of Taxes At The Full Rate.
 Commercial, Taxable At The Full Rate.
 Commercial tax: Excess land
 Commercial, Taxable At The Vacant Land Rate.
 Commercial payment in lieu full vacant land
 Commercial payment in lieu general vacant land
 Exempt
 Farmland, Taxable At The Full Rate.
 Industrial, Taxable, Shared Payment-In-Lieu (Not P/I) But Shared As If It Was
 Industrial, Taxable At The Full Rate.
 Industrial, Taxable At The Vacant Land Rate. Excess Land
 Industrial, Taxable At The Vacant Land Rate.
 Pipeline Taxable: Full
 Multi-Residential Taxable: Full
 Residential, Exempt From Taxation, But Eligible For Payment-In-Lieu Of Taxes At The General Rate Only (No School Rates).
 Residential Taxable Tenant Of Provincially Owned Property, Subject To Payment-In-Lieu Of Taxes At The Full Rate.
 Residential, Taxable At The Full Rate.
 Managed Forest, Taxable At The Full Rate.

2010	\$12.30
2011	\$ 16.91
% inc	37.47%
\$ inc	\$4.61

Budget as projected

2010 Budget Requirement	\$ 29,739.00
2009 (Surplus)/Deficit	\$ -
Amount to be raised by taxes	\$ 29,739.00
Weighted Assessment	175,873,955.52
Tax Rate	0.000169
Taxes per 100,000 Residential Assessment	\$ 16.91

Cavan Environmental Rate 2011

Schedule "H" - Cavan

	RTC	RTQ	2011 Tax Roll	2011 Tax Ratio	2011 Tax Rate Reduction	2011 Weighted Assessment	2011 Cavan Environmental Rate	2011 Taxes Raised
Commercial, Exempt From Taxation, But Eligible For Payment-In-Lieu Of Taxes At The Full Rate.	C	F	168,750	1.0986	1	185,389	0.00029640	50.02
Commercial, PII ; Full Excess Land	C	V	33,964	1.0986	0.7	26,119	0.00020748	7.05
Commercial, Taxable vacant land shared, Subject To Payment-In-Lieu Of Taxes At The Full Rate.	C	J	188,750	1.0986	0.7	145,153	0.00020748	39.16
Commercial, Taxable At The Full Rate.	C	T	23,871,668	1.0986	1	26,225,414	0.00029640	7,076.56
Commercial taxable: Excess land	C	U	369,514	1.0986	0.7	284,164	0.00020748	76.67
Commercial, Taxable At The Vacant Land Rate.	C	X	348,500	1.0986	0.7	268,003	0.00020748	72.31
Commercial payment in lieu full vacant land	C	Y	70,000	1.0986	0.7	53,831	0.00020748	14.52
Commercial payment in lieu general vacant land	C	Z	167,500	1.0986	0.7	128,811	0.00020748	34.75
Exempt	E		19,797,213	0	0			
Farmland, Taxable At The Full Rate.	F	T	78,364,653	1	0.25	19,591,163	0.00006745	5,285.70
Industrial, Taxable, Shared Payment-In-Lieu (Not PII But Shared As if it Was)	I	H	67,500	1.5432	1	104,166	0.00041635	28.10
Industrial, Taxable At The Full Rate.	I	T	4,364,792	1.5432	1	6,735,747	0.00041635	1,817.28
Industrial, Taxable At The Vacant Land Rate. Excess Land	I	U	156,004	1.5432	0.65	156,484	0.00027063	42.22
Industrial, Taxable At The Vacant Land Rate.	I	X	48,250	1.5432	0.65	48,399	0.00027063	13.06
Pipeline Taxable: Full	P	T	3,868,829	1	0.9386	3,631,283	0.00025324	979.74
Multi-Residential Taxable: Full	M	T		1	1,7802		0.00048030	
Residential, Exempt From Taxation, But Eligible For Payment-In-Lieu Of Taxes At The General Rate Only (No School Rates).	R	G	240,750	1	1	240,750	0.00026980	64.95
Residential Taxable Tenant Of Provincially Owned Property, Subject To Payment-In-Lieu Of Taxes At The Full Rate.	R	P	203,000	1	1	203,000	0.00026980	54.77
Residential, Taxable At The Full Rate.	R	T	524,027,043	1	1	524,027,043	0.00026980	141,382.50
Managed Forest, Taxable At The Full Rate.	T	T	2,135,621	1	0.25	533,905	0.00006745	144.05
			\$ 688,492,301			582,586,825		157,182.40

2010	\$27.06
2011	\$ 26.98
% inc	-0.30%
\$ inc	-\$0.08

Budget as projected

2011 Budget Requirement	\$ 157,180.00
2010 (Surplus)/Deficit	\$ -
Amount to be raised by taxes	\$ 157,180.00
Weighted Assessment	582,588,824.63
Tax Rate	0.000270
Taxes per 100,000 Residential Assessment	\$ 26.98