



Council Meeting

To:	Mayor and Council
Date:	February 5, 2018
From:	Kimberley Pope, Finance Department
Report Number:	Finance 2018-02
Subject:	Final 2018 Operating & Capital Budget Presentation

Recommendations:

1. That Council receives the Final 2018 Public Budget Presentation for adoption; and
2. That Council approves the 2018 Operating Budget of \$6,789,756; and
3. That Council approves the 2018 Capital Budget of \$4,978,873; and
4. That Council approves the 2018 Environmental Budget of \$254,420; and
5. That Council approves the 2018 Water & Wastewater Operating Budget of \$1,331,062 and a Capital Budget of \$1,984,720; and
6. That Council approves a 3.5% Municipal Residential Tax Rate increase.

Overview:

This budget report is to provide the Final 2018 Operating and Capital Budgets for approval and adoption of Council. This budget does not include any changes to service levels that the municipality currently provides.

The Final Budget adjustments are provided below, which also include Council's direction at the Special Budget meeting on January 15, 2018;

- Reduced Parks & Facilities Operating budget due to a revised part-time hours calculation and the associated wages and benefits
- Amended the Asset Replacement Reserve to \$1,495,800
- Amended Municipal Office Upgrades to \$9,310 as per LifeLabs relocation (Parks & Facilities Report 2018-01)
- Added \$20,000 GPS Fleet System under Roads Capital Budget
- Added 2017 Capital roll-over of \$40,000 for Decorative Streetlights
- Increased Bombardier to \$150,000 with a transfer of \$24,980 from the Winter Control Reserve and \$5,020 from the Asset Replacement Reserve.

The 3rd Draft Budget adjustments are provided below, which also include Council's direction at the Special Budget meeting on December 14, 2017;

- 2018 Municipal Roll Total Current Value Assessment (MPAC).
- Adjusted Library Levy request to \$30,328.79 for 2018 (\$291,175.79) over 2017 Levy (\$260,847 = \$244,247 Levy + \$16,600 Pay Equity Adjustment).
- The Municipal Council Grant Program has been cancelled as per Council's motion SC/14/12/17/05.
- The Millbrook Fair and the Millbrook and District Food Share will be funded in 2018 through the General Reserves for \$2,500 each and has been moved to the Economic Development Operating budget.
- A new Cemetery budget of \$9K has been added to the Clerks Operating Budget with funding in 2018 through the General Reserve.
- Deferred payment of \$194,078 to Year 6 (2021) for the Millbrook Dam Capital expenditures as per the increased cost in ORCA's presentation to Council on November 6, 2017 with original cost of \$1,007,426 increased to \$1,201,504.
- Increased Drone expenditure to \$30K funded through the Building Reserve.
- Adjusted Preliminary Design estimates for the Fire Hall and Cavan Works Depot, to be tendered in 2018 as per the Purchasing By-law.
- Reduced Surface Treatment for Beardsmore Road to \$25K and for Hayes Line to \$32K.
- Added \$31K for Surface Treatment (General).
- Reduced Whittington Drive (Hot Mix Paving) to \$100K and added \$10K for Hooton Drive (Hot Mix) Paving.
- Reduced Alleyway King Street Improvements to \$8K for paving only.
- Added \$120K for the Bombardier with a net cost of \$45K after Development Charge Reserve transfer.
- Adjusted use of Federal Gas Tax Grant, Asset Replacement Reserve & Other Reserves, where applicable.
- Adjustments to utility, fuel, insurance and benefit estimates, to reflect actual billings to date.
- Changes to budgeted estimates based on year to date expenditures/revenues.

The 2nd Draft Budget adjustments are provided below, which also include Council's direction at the Special Budget meeting on November 6, 2017 which includes the following;

- Included a five-year Internal Loan, from the Asset Replacement Reserve, with repayments of \$70K/annum (2019-2023) for Sediment Removal at the Millbrook Pond.
- Inclusion of pay equity costs to fund the additional \$16,600 Library Pay Equity Adjustment for 2017.
- Added County Road 10 road widening/entrance improvement expenditures of \$400K phased in over two years (2018 & 2019).
- Increased Cross Road Culvert (Hay Street) to \$140K.
- Removed \$75,250 for additional work on Frederick Street in 2018.
- Removed \$55K of Reserve Transfers in Protective Services (Fire).
- Removed Municipal Website expense of \$25K.
- Removed \$50K transfer to the Municipal Office Renovation Reserve.

- Reduced Sidewalks from \$90K to \$25K (General).
- Reduced Bruce Johnston Library furnace replacement to \$6,500.
- Reduced International Tandem replacement to \$230K.
- Reduced Official Plan Technical Studies by \$10K.
- Reduced Corporate Insurance by 40% as per the RFP awarded to Jardine Lloyd Thompson Canada Inc. on Corporate Services Report 2017-21.
- Adjustments to utility, fuel, source deductions, benefits and budgeted estimates based on year to date expenditures/revenues.

The Final 2018 budget presentation includes a proposed 3.5% municipal tax levy increase which equals a \$21.81 increase per \$100,000 of residential assessment, based on the 2018 MPAC Assessment Roll Total, released December 20, 2017.

A residential property with a \$300,000 Current Value Assessment may be taxed an additional \$65.43 on their annual tax bill, which is the equivalent of \$0.18/day.

Tax Levy Comparison

The tax rate and assessment comparisons provide Council with a summary of the tax rate changes that has occurred over the past 5 years. The table below is a history of the MPAC Municipal Assessment (weighted) for the Township of Cavan Monaghan and the corresponding final tax rates per year. This budget estimates that for every 1% municipal tax increase in 2018 will equal municipal tax revenue of approximately \$73,000.

	Tax Rate and Assessment Comparison				
	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Amount to be raised by Taxes	\$5,427,090	\$5,888,773	\$6,297,456	\$6,891,730	\$7,550,201
Weighted Assessment	\$983,184,261	\$1,016,024,955	\$1,051,722,919	\$1,112,017,264	\$1,176,851,571
Increase in CVA year over year	3.5%	3.3%	3.5%	5.7%	5.8%
Taxes per 100,000 Residential	\$551.99	\$579.59	\$598.78	\$619.75	\$641.56
Increase in Tax %	10%	5%	3.32%	3.50%	3.50%

The 2018 budget maintains the ability to not require funding from the Casino Reserve to stabilize the tax rate.

Environmental Tax Rate

The 2018 Environmental Budget indicates a total levy increase of \$16,445 for the operational costs of each ward, landfill monitoring expenses and the shared expenditures at the Transfer station. This results in a 3% environmental tax levy increase which equals a \$0.49 increase per \$100,000 of residential assessment, based on the 2018 MPAC Assessment Roll Total, released December 20, 2017.

The recommendations of Watson & Associates (Potential Impact of Loss of OLG Funding Report, 2012) and N.G. Bellchamber & Associates (Modified Service Delivery Review, 2013) were implemented through past budgets by increasing municipal tax levies to bring Cavan Monaghan tax levels up to comparator municipalities and no longer utilize the Ontario Lottery & Gaming revenues to subsidize the municipal tax rate. The OLG revenues no longer subsidize the municipal tax rate, and the OLG revenues are transferred into Infrastructure Reserves, for the replacement of a community center, fire hall and other asset replacement.

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

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

- Phase 1: Removal of OLG Revenues from the Operating Budget
Completed in 2013, eliminating \$1.4 million OLG dependency from the annual budget (as per 2011)

- Phase 2: Removal of OLG Revenues from Capital Expenditures
Completed in 2015, maintaining a minimum \$1.1 million contribution through the municipal levy towards expenditures.

On November 19, 2012 Watson & Associates recommended, in the presentation “Potential Impact of Loss of OLG Funding Contributions”, that the Township transfer \$1.5 million into reserves to mitigate the loss of Casino Revenues. This budget includes a transfer to the Asset Replacement Reserve in the amount of \$1,495,800 which represents 83% of the 2016 depreciation value. The Asset Replacement Reserve provides resources to maintain and/or replace future core municipal assets and infrastructure.

- Phase 3: Removal of OLG Revenues as the only source of Revenues for investment to the Asset Replacement Reserve.
In 2016, 33% of the \$1,500,000 investment was funded through the municipal tax levy.
In 2017, 42% of the \$1,452,000 investment was funded through the municipal tax levy and
In 2018, 49.9% of the \$1,495,800 investment to the Asset Replacement Reserves is proposed to be funded through the municipal tax levy with the remaining 50.1% from the estimated OLG Revenues.

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

Financial Impact:

Operating

Challenges within the 2018 budget include an aging infrastructure, increasing cost of utilities, fuel, insurance, supplies and the impact of the loss of OLG funding contributions to the Township of Cavan Monaghan. The current OLG contract expires on March 31, 2018 and the municipality is anticipating to receive \$750,000 in the fiscal year of 2018, which is ¼ of the annual historical revenues (\$3 million).

The Consumer Price Index rose 2.1% in the 12 months to November; on the December notice from Statistics Canada. The municipal wage grid has been indexed by CPI, with grid movement totaling, 2.1% for 2018 and budgeted accordingly.

Staff have considered efficiencies in the delivery of services without changing the current service levels that have been set by Council, policy, By-law or Provincial legislation. The 2018 budget presented contains a consolidated department net increase of 1.9%. The summary below indicates each department's efforts to maintain conservative budgets while the cost of delivery is constantly increasing.

The Planning Department increase of 21.1% (\$34,547) is primarily due to \$6,800 less revenues anticipated through rezoning application fee revenues and a reduction of \$12,500 available from the Source Water Reserve. Without these two components the Planning Department variance would have been 9.3% (\$15,247).

	2017 Final	2018 Final	Variance	
Final Operating Budget				
Planning	\$163,933	\$198,480	\$34,547	21.1%
Building (funded through Building Reserve)	\$187,216	\$211,089	\$23,873	12.8%
By-law Enforcement	\$9,413	\$11,230	\$1,817	19.3%
Protective Services	\$665,974	\$668,611	\$2,637	0.4%
Public Works	\$1,689,449	\$1,710,297	\$20,848	1.2%
Environmental Levy: Cavan	\$63,702	\$69,460	\$5,758	9.0%
Environmental Levy: Millbrook	\$63,280	\$69,002	\$5,722	9.0%
Environmental Levy: North Monaghan	\$53,610	\$58,458	\$4,848	9.0%
Parks & Facilities	\$634,068	\$630,663	-\$3,405	-0.5%
Office of the CAO & Economic Dev.	\$351,267	\$334,220	-\$17,047	-4.9%
Office of the Clerk	\$252,855	\$256,183	\$3,328	1.3%
Finance & Information Technology	\$266,548	\$268,978	\$2,430	0.9%
Consolidated Department Net Changes	\$4,401,315	\$4,486,671	\$85,356	1.9%
Council	\$172,205	\$176,695	\$4,490	2.6%
Library Board Levy, Audit & Insurance	\$274,383	\$289,967	\$15,584	5.7%
Ganaraska, Kawartha & Otonabee Conservation	\$81,820	\$83,105	\$1,285	1.6%
Committees of Council	\$9,300	\$10,005	\$705	7.6%
Police Contract & Services	\$1,207,848	\$1,190,523	-\$17,325	-1.4%
Consolidated Other Services/Levy Changes	\$1,745,556	\$1,750,295	\$4,739	0.3%
Total Department & Other Services/Levy	\$6,146,871	\$6,236,966	\$90,095	1.5%

On November 20, 2017 Council approved the User Fees & Charges By-law, Report 2017-15, which provides additional revenue to reduce the impact of the cost of services on the municipal property tax rate.

Summary of inclusions within the 2018 Operating Budget Proposal

- Inclusion of \$2,500 for Millbrook & District Food Share and \$2,500 for Millbrook Fair as financed through the General Reserve.
- Shared services with County of Peterborough for Risk Management contract.
- Removed grant for Source Water protection as this program is not available.
- Reduced revenues for rezoning application revenues anticipated.
- Increased number of incidents resulting in additional Fire Department response.
- New summer student contract within the Building department adding to the existing Public Works and Finance student contracts.
- Increase of \$6K to loose-top maintenance program in the Roads Department.
- Reduced repairs to facilities as per a “need” review and not a “wish” list.
- New amenities proposed at municipal parks to include benches and picnic tables.
- New Ice Allocation Policy to maintain rental revenues at the Millbrook arena.
- Additional repairs at the Municipal Office washroom facilities.

Capital

The Final Capital Budget presented to Council contains a reduced request of priority needs within each department. The Capital Budget presented contains an estimated \$14,492,513 Capital (roll-over from 2017) and 2018 Capital Expenditures of \$4,978,873 with 15% funded by the Casino reserves, 36% funded through municipal reserves, and 49% funded through the Municipal Tax Levy.

A summary of the 2018 Final Capital Budget is provided below;

Total Capital Requests	<u>\$19,471,386</u>
Less: 2017 Capital Roll Over	<u>(\$14,492,513)</u>
Total 2018 Capital Expenditures	\$4,978,873
Reserve/Other Funding to Offset Capital	<u>(\$1,782,461)</u>
Net 2018 Capital Expenditures	\$3,196,412
Asset Replacement Reserve - 50.1% funded through OLG Funds	(\$750,000)
Asset Replacement Reserve - 49.9% funded through the Municipal Tax Levy	(\$745,800)
Capital Purchases funded through the Municipal Tax Levy with 3.5% increase	<u>(\$1,700,612)</u>

This year’s capital budget includes \$607,040 for the reconstruction of the Millbrook Dam and the Sediment Removal that Cavan Monaghan, as the benefitting municipality, is required to pay. This requirement represents 36% of the \$1.7 million capital funds funded through the municipal tax levy.

In 2015, the Otonabee Region Conservation Authority (ORCA) applied and received grant approval (Small Communities Fund) for the reconstruction of the Millbrook Dam. The \$3.3 million-dollar total cost of the project was eligible to receive a total of 2/3 grant funding from the provincial and federal governments. ORCA is responsible for the remaining 1/3 project cost which represents \$1,119,363. In 2015, the ORCA Board adopted a new policy for management of water and ice control structures. The policy included a formula for funding the capital repairs/replacement with a benefitting municipality being levied 90% of the Authorities cost.

As Cavan Monaghan is the benefiting municipality for the reconstruction of the Millbrook Dam, ORCA has levied 90% of their cost which totals a capital levy of \$1,007,426 to be paid by the municipality. The payments to ORCA include \$104,895 (2016), \$257,040 (2017) and \$257,040 as included in the 2018 Capital Budget. As per ORCA's presentation to Council on November 6, 2017 the original authorities cost of \$1,007,426 for Cavan Monaghan has increased to \$1,201,504. This additional cost of \$194,078 has been added to Year 6 (2021) of the repayment schedule.

This year's budget also includes a preliminary capital estimate of \$350,000 for sediment removal at the Millbrook Pond. Staff has recommended the sediment removal be paid from the Asset Replacement Reserve and repaid back to the reserve over a five-year term from 2019-2023 at \$70,000 per annum.

Pre-approval of 2019 Capital Expenditures as per motion SC/14/12/17/07

Council pre-approved the Public Works Depot Upgrade and Expansion for 2019 Capital status due to potential leveraging of funds through the Municipal GHG Challenge Fund. The total project cost allocated is \$1,589,500. Total eligible project costs under the GHG Challenge Fund is \$1,079,500 whereby the municipality has requested 50% funding at \$539,750. If the project is approved, the total cost of \$1,589,500 will be funded as follows; \$539,750 GHG Funding, \$500,000 through Development Charges and \$549,750 in the 2019 Capital Budget

Council pre-approved the purchase of an Olympia Ice Resurfer with the Lazer Ice Levelling System for 2019 Capital status. The Olympia is scheduled for replacement in 2019 and the supplier required twelve months advance order notice to have it delivered by the summer of 2019. There is no down payment required in 2018. The Parks and Facilities Manager has recommended either a propane or natural gas unit. The total cost of the Olympia, less trade-in, will be \$82,212 (\$80,790 plus municipal HST of \$1,422).

Community Center

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

Finance Report 2016-17 provided Council with an updated financial impact review of a new Community Center. Council received the report and amended the recommendations to remove the municipal tax levy from the sources of funding, whereby the following motion was carried on December 5, 2016;

"That Council commit to moving forward with the development of a new Community Centre for the Township of Cavan Monaghan and that staff allocate an upper limit of \$15 million less the amount raised through fundraising to be fully funded through reserves by the municipality as presented in Report Finance 2016-17."

A summary of the Sources of funding is provided below;

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

Water and Wastewater

The Water and Wastewater Operating Budget is presented as a utilizing the Water & Wastewater Financial Plan, Rate Study and User Fees and Charges as per Finance Report 2015-18. 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.

Reserve and Reserve Funds

Finance Report 2017-17 provided the Audited 2016 Reserves & Development Charges Reserve Funds. The final 2017 year end balances will be provided in subsequent budget reports after the yearend roll-over has been posted and audited.

Attachments:

- Final - 2018 Tax Rate calculation
- Final - 2018 Environmental Tax Rate calculation
- Final - 2018 Budget Summary
- Final - 2018 Operating Working Current Budget Reports
- Final - 2018 Library Operating Working Current Budget Report
- Final - 2018 Capital Requests
- W&WW – Final – 2018 Operating Working Current Budget Reports
- W&WW – Final – 2018 Capital Requests
- Summary of Use of Reserve and Reserve Funds (Audited Year End 2016)

Respectfully Submitted by,

Reviewed by,

Kimberley Pope
Director of Finance/Treasurer

Yvette Hurley
Chief Administrative Officer

2018 Environmental Tax Rates

Final (All Wards)

Property Class Description	RTC	RTQ	2018 MPAC Roll Total	Tax Ratio	Tax Rate Reduction	Weighted Assessment	Final Tax Rate	Final 2018 Taxes
Commercial, , Exempt From Taxation, But Eligible For Payment-In-Lieu Of Taxes At The Full Rate.	C	F	561,700	1.0986	1	617,084	0.00018383	103.26
Commercial, Payment In Lieu, Full, Excess Land (No School Rates).	C	V	80,900	1.0986	0.7	62,214	0.00012868	10.41
Commercial, Taxable vacan land shared, Subject To Payment-In-Lieu Of Taxes At The Full Rate.	C	G	1,307,500	1.0986	1	1,436,420	0.00018383	240.35
Commercial, Taxable At The Full Rate.	C	J	335,000	1.0986	0.7	257,622	0.00012868	43.11
Commercial taxable: Excess land	C	T	77,168,992	1.0986	1	84,777,855	0.00018383	14,185.69
Commercial, Taxable At The Vacant Land Rate.	C	U	2,592,898	1.0986	0.7	1,993,990	0.00012868	333.65
Commerical payment in lieu full vacan land	C	X	2,027,450	1.0986	0.7	1,559,150	0.00012868	260.89
Commercial payment in lieu general vacant land	C	Y	115,000	1.0986	0.7	88,437	0.00012868	14.80
Commercial payment in lieu general vacant land	C	Z	255,500	1.0986	0.7	196,485	0.00012868	32.88
New Construction Commercial: Full No Support Exempt	X	T	3,326,800	1.0986	1	3,654,822	0.00018383	611.55
Exempt	E		58,954,236	0	0	-	-	-
Farmland, Taxable At The Full Rate.	F	T	166,310,874	1	0.25	41,577,719	0.00004183	6,957.11
Industrial, Taxable, Shared Payment-In-Lieu (Not Pil But Shared As if It Was)	I	H	73,500	1.5432	1	113,425	0.00025822	18.98
Industrial, Taxable At The Full Rate.	I	T	4,877,500	1.5432	1	7,526,958	0.00025822	1,259.47
Industrial, Taxable At The Vacant Land Rate. Excess Land	I	U	413,050	1.5432	0.65	414,322	0.00016784	69.33
Industrial, Taxable At The Vacant Land Rate.	I	X	1,513,500	1.5432	0.65	1,518,162	0.00016784	254.03
New Construction Industrial, Taxable At The Full Rate.	J	T	1,609,500	1.5432	1	2,483,780	0.00025822	415.61
Pipeline Taxable: Full	P	T	6,736,165	1	0.9386	6,322,564	0.00015705	1,057.94
Multi-Residential Taxable: Full School Rates).	M	T	3,487,500	1	1.7802	6,208,448	0.00029788	1,038.85
Rate.	R	G	1,500,000	1	1	1,500,000	0.00016733	250.99
Residential, Taxable At The Full Rate.	R	P	211,200	1	1	211,200	0.00016733	35.34
Managed Forest, Taxable At The Full Rate.	R	T	1,013,271,917	1	1	1,013,271,917	0.00016733	169,548.57
	T	T	4,235,996	1	0.25	1,058,999	0.00004183	177.20
			\$ 1,350,966,678			1,176,851,571		196,920.00

2018 **\$16.73**
2017 **\$16.24**
Estimated increase in Environmental Tax Rate % **3.0%**

\$ Value of increase per 100,000 Residential CVA **\$0.49**

2018 Budget Requirement	196,920
Amount to be raised by taxes	196,920
Weighted Assessment	1,176,851,571
Tax Rate	0.000167
Taxes per 100,000 Residential Assessment	\$ 16.73

2018 Budget Summary
Final (3.5% residential tax rate increase)

Summary 2018 Project Budget

	Operating % Net change over 2017	Operating	Capital	Total	Tax Levy	Prov/Fed Grant	Reserve Funds	User Fees & Other Revenue	Total
Planning	21.1%	213,232	100,235	313,467	298,715		752	14,000	313,467
Building	12.8%	211,089	30,000	241,089	-		93,898	147,191	241,089
By-Law Enforcement	19.3%	12,230		12,230	11,230		-	1,000	12,230
Protective Services (Fire)	0.4%	757,873	193,700	951,573	792,611	3,000	72,500	83,462	951,573
Roads Department	1.2%	1,886,071	2,320,550	4,206,621	2,994,862		1,050,485	161,274	4,206,621
Parks & Facilities Department	-0.5%	815,163	14,489,210	15,304,373	14,973,147	123,600	23,126	184,500	15,304,373
Office of the CAO & ECD	-4.9%	449,220	85,350	534,570	365,220	44,350	65,000	60,000	534,570
Office of the Clerk	1.3%	331,333		331,333	256,183	6,000	47,450	21,700	331,333
Finance & Information Technology	0.9%	535,158	1,645,300	2,180,458	1,818,578	45,300	62,700	253,880	2,180,458
Consolidated Department Net Changes	1.9%								
Council	2.6%	176,695		176,695	176,695				176,695
Library Board Levy, Audit & Insurance	5.7%	289,967		289,967	306,567		(16,600)		289,967
Ganaraska, Kawartha & Otonabee Conservation	1.6%	83,105	607,040	690,145	340,145		350,000		690,145
Committee's of Council	7.6%	18,386		18,386	10,005		3,695	4,686	18,386
Police Service Contract, Board & Community Policing	-1.4%	1,246,001		1,246,001	1,190,523		35,378	20,100	1,246,001
Consolidated Other Services/Levy Changes	0.3%								
Sub total: Projected Budget		7,025,523	19,471,385	26,496,908					
Less: 2017 Capital Roll Overs			(14,492,513)	(14,492,513)	(14,492,513)				(14,492,513)
Less: 2017 Operating Surplus (estimated)		(235,767)		(235,767)	(235,767)				(235,767)
Add: Transfer \$2M to Community Center / Fire Hall (Infrastructure) Reserve from Cas		-		-	-				-
Total Budget		6,789,756	4,978,873	11,768,628					
Unfunded Capital , would require an additional 0.9% tax Levy increase									
Contribution from Casino Reserve Rate Stabilization		-	-	-	-				-
Contribution from Casino Reserve for Capital Requests		-	-	-	-				-
Contribution from Casino Reserve for Asset Replacement Reserve		-	-	-	(750,000)				-
Contribution from Casino Reserve to Comm Center / Fire Hall (Infrastructure) Reserve		-	-	-	-				-
Provincial Grants (OMPF)		-	-	-	(506,000)	506,000			-
Provincial Grants (OCIF-Formula-Based Funding)		-	-	-	(75,701)				(75,701)
Contribution to WWW Capital Sewer System Religning		-	-	-	75,701				75,701
Ontario Lottery & Gaming Corp. (OLG) Revenues, up to March 2018 (estimated)		-	-	-	(750,000)				(750,000)
Contributions to Capital Asset Replacement Reserve		-	-	-	750,000				750,000
Federal Gas Tax Grant		-	-	-	(261,498)				(261,498)
Contributions to Capital Roads Projects		-	-	-	261,498				261,498
Special Charges; Environmental Services and BIA Levy		268,100		268,100	210,600		6,000	51,500	268,100
Total (including Casino, Fed Gas Tax & BIA)		7,057,856	4,978,873	12,036,728	7,760,801	728,250	2,544,384	1,003,293	12,036,728
Revenues		Operating	Capital	Total	3.5% Estimated Residential Tax Rate Increase				
General Tax Levy		5,103,791	2,446,410	7,550,201					
Special Charges; Environmental Services and BIA Levy		210,600	-	210,600					
Provincial/Federal Grants		683,900	44,350	728,250					
Reserve Funds		1,794,384	750,000	2,544,384					
Development Charges		-	-	-					
Other Revenue		1,003,293	-	1,003,293					
Total		8,795,968	3,240,760	12,036,728					
Special Charges	% Net change over 2017								
Environmental Levy: Cavan, Millbrook & North Monaghan	9.0%	254,420	-	254,420	196,920		6,000	51,500	254,420
Millbrook BIA	0.0%	13,680		13,680	13,680				13,680
Total		268,100	-	268,100	210,600	-	6,000	51,500	268,100

Eliminated OLG dependency in the 2013 Operating

Eliminated OLG dependency in the 2015 Capital Budget

Reduced OLG dependency starting in the 2016 transfer to the Asset Replacement Reserve

2018 OMPF allocation notice

General Ledger

Revenue and Expense Working Current Budget Report Fiscal Year 2018 To Period 1 by Department

Account	Description	2017 Total Budget	2017 Actual	Proposed Budget	Final Budget
01-4920	Planning Administration	162,426.00	105,510.64	184,194.00	184,194.00
01-4970	Plan of Subdivison Applications	0.00	-6,175.21		
01-4980	Site Plan Approval Applications	0.00	8,877.38		
01-5000	Source Water Protection	1,507.00	1,507.00	14,286.03	14,286.03
01-9530	Recreation Land (The Planning Act)	0.00	0.00		
Total Revenues:		-34,405.00	-89,937.99	-14,751.97	-14,751.97
Total Expenses:		198,338.00	199,657.80	213,232.00	213,232.00
Report Net:		163,933.00	109,719.81	198,480.03	198,480.03

General Ledger
Revenue and Expense Working Current Budget Report
 Fiscal Year 2018 To Period 1 by Department

Account	Description	2017 Total Budget	2017 Actual	Proposed Budget	Final Budget
01-4910	Building Services Administration	-2,788.00	-2,302.40	-3,464.00	-3,464.00
01-4911	Ford Ranger Unit 4 - 11	2,788.00	2,302.40	2,677.00	2,677.00
01-4914	Ford Expedition 2-09	0.00	0.00	787.00	787.00
01-4915	ON Building Code Act, Enforcement	0.00	0.00		
Total Revenues:		-187,216.00	-168,291.97	-211,089.00	-211,089.00
Total Expenses:		187,216.00	168,291.97	211,089.00	211,089.00
Report Net:		0.00	0.00		

General Ledger

Revenue and Expense Working Current Budget Report Fiscal Year 2018 To Period 1 by Department

Account	Description	2017 Total Budget	2017 Actual	Proposed Budget	Final Budget
01-4401	Fire Services Administration	325,726.00	311,170.57	315,143.00	315,143.00
01-4404	Fire Services Communication	26,140.00	21,843.64	32,996.00	32,996.00
01-4405	Fire Suppression	185,650.00	190,908.05	188,870.00	188,870.00
01-4406	Fire Services Training	87,450.00	77,155.87	92,965.00	92,965.00
01-4407	Fire Services Public Education	12,900.00	9,448.19	3,718.00	3,718.00
01-4408	Fire Services Dry Hydrants & Tanker Shuttle	0.00	0.00		
01-4410	Fire Routes	500.00	0.00	500.00	500.00
01-4411	Fire Prevention	2,350.00	1,077.26	2,550.00	2,550.00
01-4412	Fire Hall #1 Maintenance	16,090.00	12,874.88	16,362.00	16,362.00
01-4413	Fire Hall #2 Maintenance	20,030.00	16,798.25	19,490.00	19,490.00
01-4414	Equipment Reserves	-64,000.00	-29,780.85	-54,000.00	-54,000.00
01-4450	Emergency Preparedness	4,978.00	3,428.80	5,017.00	5,017.00
Total Revenues:		-80,650.00	-39,722.06	-89,262.00	-89,262.00
Total Expenses:		698,464.00	654,646.72	712,873.00	712,873.00
Report Net:		617,814.00	614,924.66	623,611.00	623,611.00

General Ledger

Revenue and Expense Working Current Budget Report

Fiscal Year 2018 To Period 1 by Department

Account	Description	2017 Total Budget	2017 Actual	Proposed Budget	Final Budget
01-4409	General Fire Dept Fleet	650.00	169.05	650.00	650.00
01-4415	Pumper 1 - 1996 (P1-96)	10,141.32	9,452.47	5,400.00	5,400.00
01-4416	Pumper 2 -2009 Class A (P2-09)	3,610.00	4,205.93	4,450.00	4,450.00
01-4417	Tanker 4 - 2015 Tandem (T4-15)	3,255.01	2,778.94	3,500.00	3,500.00
01-4418	Tanker 1 - 2000 (T1-00)	3,365.00	2,614.87	4,390.00	4,390.00
01-4419	Rescue 1 - 2003 Van (R1-03)	6,084.99	11,388.27	6,300.00	6,300.00
01-4421	Unit 5 - 1988 Half Ton Truck - (U5-89)	1,550.00	829.13	1,400.00	1,400.00
01-4422	Rescue 2 - 2000 Rapid Response (R2-00)	3,513.68	3,275.79	4,100.00	4,100.00
01-4423	Car 3 - 2003 Half Ton Truck (C3-03)	4,730.00	5,341.67	3,490.00	3,490.00
01-4424	Car 1 - 2017 Ford Support Unit (C1-17)	5,450.00	5,775.93	5,440.00	5,440.00
01-4425	Tanker 2 -2013 (T2-13)	5,250.00	4,851.21	5,300.00	5,300.00
01-4426	2016 UTV & Trailer	560.00	268.82	580.00	580.00
Total Revenues:		0.00	0.00		
Total Expenses:		48,160.00	50,952.08	45,000.00	45,000.00
Report Net:		48,160.00	50,952.08	45,000.00	45,000.00

General Ledger

Revenue and Expense Working Current Budget Report

Up To Period 1 Accounts: 01-4460-???? by Department

Account	Description	2017 Total Budget	2017 Actual	Proposed Budget	Final Budget
01-4460	By-law Enforcement	9,413.00	8,847.98	11,230.00	11,230.00
Total Revenues:		-2,000.00	-1,932.30	-1,000.00	-1,000.00
Total Expenses:		11,413.00	10,780.28	12,230.00	12,230.00
Report Net:		9,413.00	8,847.98	11,230.00	11,230.00

General Ledger

Revenue and Expense Working Current Budget Report

Fiscal Year 2018 To Period 1 by Department

Account	Description	2017 Total Budget	2017 Actual	Proposed Budget	Final Budget
01-4440	Non-Residential Well Protective Inspection/Control	3,000.00	2,030.39	3,000.00	3,000.00
01-4500	Solar / Innovative Energy	0.00	0.00		
01-4560	Solar - 920 Larmer Line	-233.00	633.45	55.00	55.00
01-4561	Solar - 1256 Syer Line	-33.00	2,499.33	55.00	55.00
01-4562	Solar - 1470 County Rd. 10	-33.00	1,961.43	55.00	55.00
01-4563	Solar - 25 Centennial Lane	-33.00	1,348.38	55.00	55.00
01-4564	Solar - 988 County Rd. 10	-63.00	2,699.55	23.00	23.00
01-4565	Solar - 415 County Rd. 21	-33.00	993.52	55.00	55.00
01-4566	Solar - Tapley 1/4 Line	167.00	3,873.47	55.00	55.00
01-4567	Solar - 1047 Mount Pleasant Rd.	-59.00	1,678.40	34.00	34.00
01-4600	Roads and Environmental Services Administration	73,766.00	345,739.22	508,693.00	508,693.00
01-4606	Cavan Works Yard	57,143.00	58,103.26	50,279.00	50,279.00
01-4610	Bridges and Culverts	6,848.00	6,762.15	6,063.00	6,063.00
01-4611	Road-side Maintenance	117,806.00	119,242.09	111,550.00	111,550.00
01-4612	Road Hard Top Maintenance	143,650.00	149,686.08	164,313.00	164,313.00
01-4613	Road Loose Top Maintenance	180,675.00	168,362.16	201,430.00	201,430.00
01-4614	Road Safety Devices and Signs	30,527.00	28,025.35	29,929.00	29,929.00
01-4620	Winter Control	271,647.00	271,647.00	214,698.00	214,698.00
01-4650	Street Lighting	51,950.00	41,227.36	52,603.00	52,603.00
01-4655	Storm Water Management Ponds (5)	1,500.00	501.88	15,000.00	15,000.00
01-4690	Township Pit #1 (Larmer Line)	6,995.00	14,285.47	4,015.00	4,015.00
01-4691	Wilson's Pit	10,600.00	-3,082.81	11,000.00	11,000.00
01-4692	Township Pit #2 (Millbrook)	3,557.00	3,242.24	3,161.00	3,161.00
01-4693	Crossing Guards	12,160.00	11,469.45	12,710.00	12,710.00
Total Revenues:		-156,266.00	-135,284.27	-180,656.00	-180,656.00
Total Expenses:		1,527,770.00	1,368,213.09	1,569,487.00	1,569,487.00
Report Net:		1,371,504.00	1,232,928.82	1,388,831.00	1,388,831.00

General Ledger
Revenue and Expense Working Current Budget Report
 Fiscal Year 2018 To Period 2 by Department

Account	Description	2017 Total Budget	2017 Actual	Proposed Budget	Final Budget
01-4660	General Public Works Fleet	109,470.00	98,429.20	110,400.00	110,400.00
01-4663	Dodge One-half Ton 4-12	3,673.00	1,573.05	3,277.00	3,277.00
01-4664	Int Dump (WATER TRUCK) 11-99	10,067.00	1,912.94	14,678.00	14,678.00
01-4665	Int Dump Plow & Wing 14-05/14-18	16,350.00	10,436.87	9,080.00	9,080.00
01-4666	Plow 15-03	18,186.00	13,636.78	17,912.00	17,912.00
01-4667	Culvert Steamer	876.00	432.64	2,028.00	2,028.00
01-4668	Float	4,679.00	3,308.25	4,179.00	4,179.00
01-4669	Plow 17-03	23,722.00	20,933.86	18,954.00	18,954.00
01-4670	Dodge One-half Ton 4-16	4,162.00	58.48	5,812.00	5,812.00
01-4672	Grader Champion 31-10	8,531.00	7,626.27	9,160.00	9,160.00
01-4673	Loader John Deere 32-06	8,863.00	6,108.25	10,332.00	10,332.00
01-4674	Backhoe Case 33-91	723.00	693.84	2,529.00	2,529.00
01-4675	Bobcat 40-01	3,092.00	2,334.05	5,071.00	5,071.00
01-4678	2012 Brush Chipper	3,185.00	209.34	2,010.00	2,010.00
01-4679	Plow Truck 20-01	14,422.00	7,480.48	3,568.00	3,568.00
01-4680	International (CALCIUM TRUCK) 12-98	7,810.00	3,636.22	9,997.00	9,997.00
01-4681	Sweeper Attachment	150.00	0.00	2,150.00	2,150.00
01-4682	International Tandem Plow 19-07	24,326.00	10,330.03	25,666.00	25,666.00
01-4683	Single Axle International Truck 10-17	2,879.00	1,493.73	2,727.00	2,727.00
01-4684	Champion Grader 30-08	17,044.00	9,132.63	16,789.00	16,789.00
01-4685	Dodge Pick Up 1-08	5,927.00	1,697.73	5,542.00	5,542.00
01-4686	Int Dump Plow & Wing 16-13	15,743.00	11,475.91	15,454.00	15,454.00
01-4687	Rubber Tire Excavator 34-08	5,270.00	2,505.71	15,040.00	15,040.00
01-4688	Tandem Truck 20-17	8,795.00	3,669.88	9,111.00	9,111.00
Total Revenues:		-6,729.00	-7,536.93	-118.00	-118.00
Total Expenses:		324,674.00	226,653.07	321,584.00	321,584.00
Report Net:		317,945.00	219,116.14	321,466.00	321,466.00

General Ledger

Revenue and Expense Working Current Budget Report Fiscal Year 2018 To Period 1 by Department

Account	Description	2017 Total Budget	2017 Actual	Proposed Budget	Final Budget
01-4870	Environmental Services - Cavan Ward	6,670.00	8,027.02	-110,330.00	-110,330.00
01-4880	Environmental Services - North Monaghan Ward	-1,270.00	-1,715.51	51,854.00	51,854.00
01-4890	Environmental Services - Millbrook Ward	-5,400.00	-6,311.51	58,476.00	58,476.00
Total Revenues:		-237,975.00	-230,294.97	-254,420.00	-254,420.00
Total Expenses:		237,975.00	230,294.97	254,420.00	254,420.00
Report Net:		0.00	0.00		

General Ledger

Revenue and Expense Working Current Budget Report Fiscal Year 2018 To Period 1 by Department

Account	Description	2017 Total Budget	2017 Actual	Proposed Budget	Final Budget
01-4235	Health and Safety	5,400.00	2,650.06	4,600.00	4,600.00
01-4299	Municipal Office Building	72,750.00	58,484.52	70,200.00	70,200.00
01-4700	General Municipal Buildings/Facilities	121,818.00	117,182.93	123,007.00	123,007.00
01-4711	Maple Leaf Park	65,829.00	46,303.18	61,451.00	61,451.00
01-4714	Parks and Property	118,371.00	125,596.52	133,390.00	133,390.00
01-4716	Whitfield Landing	1,000.00	50.88	1,000.00	1,000.00
01-4720	1256 Syer Line	700.00	352.22	735.00	735.00
01-4721	Millbrook Yard	11,320.00	7,761.00	15,037.00	15,037.00
01-4722	Bruce Johnston Library	6,230.00	6,437.67	7,995.00	7,995.00
01-4723	Old Millbrook School	49,920.00	47,615.55	47,897.00	47,897.00
01-4724	Lions Den	2,965.00	2,632.49	3,050.00	3,050.00
01-4731	Millbrook Arena	160,425.00	184,505.32	147,081.00	147,081.00
Total Revenues:		-189,200.00	-177,741.65	-184,500.00	-184,500.00
Total Expenses:		805,928.00	777,313.99	799,943.00	799,943.00
Report Net:		616,728.00	599,572.34	615,443.00	615,443.00

General Ledger

Revenue and Expense Working Current Budget Report Fiscal Year 2018 To Period 1 by Department

Account	Description	2017 Total Budget	2017 Actual	Proposed Budget	Final Budget
01-4718	2004 Ford Ranger	1,630.00	1,208.51	3,670.00	3,670.00
01-4719	2009 Chev Sliverado	6,180.00	5,420.17	2,680.00	2,680.00
01-4725	Massey 23GL Tractor	590.00	76.86	600.00	600.00
01-4727	2014 Dodge Ram	5,320.00	4,422.55	4,420.00	4,420.00
01-4732	Olympia Resurfacer	3,620.00	3,549.80	3,850.00	3,850.00
Total Revenues:		0.00	0.00		
Total Expenses:		17,340.00	14,677.89	15,220.00	15,220.00
Report Net:		17,340.00	14,677.89	15,220.00	15,220.00

General Ledger

Revenue and Expense Working Current Budget Report Fiscal Year 2018 To Period 1 by Department

Account	Description	2017 Total Budget	2017 Actual	Proposed Budget	Final Budget
01-4110	Municipal Council Grant Program	0.00	0.00		
01-4190	Administrative (Human Resources)	43,000.00	34,533.72	24,000.00	24,000.00
01-4195	Administrative Expense - Misc. Revenue	-72,500.00	-152,448.00	-60,000.00	-60,000.00
01-4210	Office of the CAO	239,584.00	213,573.06	243,552.00	243,552.00
01-4780	Economic Development Administration	137,683.00	116,265.86	126,668.00	126,668.00
01-4928	Millbrook & District Food Share	0.00	0.00		
01-4929	Millbrook Fair	3,500.00	0.00		
Total Revenues:		-133,234.50	-200,082.54	-115,000.00	-115,000.00
Total Expenses:		484,501.50	412,007.18	449,220.00	449,220.00
Report Net:		351,267.00	211,924.64	334,220.00	334,220.00

General Ledger

Revenue and Expense Working Current Budget Report Fiscal Year 2018 To Period 1 by Department

Account	Description	2017 Total Budget	2017 Actual	Proposed Budget	Final Budget
01-4220	Office of the Clerk - Secretariat	243,799.00	236,950.92	247,116.00	247,116.00
01-4222	Freedom of Information (FOI)	0.00	0.00		
01-4223	Marriage / Civil Licencing	-300.00	-3,045.37	-1,400.00	-1,400.00
01-4225	Elections	0.00	0.00	950.00	950.00
01-4226	Cemeteries	0.00	0.00		
01-4230	Dog Control	7,006.00	5,064.88	7,167.00	7,167.00
01-4240	Livestock Loss	1,350.00	111.71	1,350.00	1,350.00
01-4913	Accessibity Plan	1,000.00	500.00	1,000.00	1,000.00
01-5770	Springville & Ebenezer Cemetery	0.00	0.00		
Total Revenues:		-32,330.00	-27,854.63	-75,150.00	-75,150.00
Total Expenses:		285,185.00	267,436.77	331,333.00	331,333.00
Report Net:		252,855.00	239,582.14	256,183.00	256,183.00

General Ledger

Revenue and Expense Working Current Budget Report

Fiscal Year 2018 To Period 1 by Department

Account	Description	2017 Total Budget	2017 Actual	Proposed Budget	Final Budget
01-4010	Council - Mayor	50,645.00	50,388.75	52,185.00	52,185.00
01-4011	Council - Deputy Mayor	36,625.00	32,935.87	37,045.00	37,045.00
01-4012	Council - Cavan Ward	27,465.00	25,184.69	28,415.00	28,415.00
01-4013	Council - North Monaghan Ward	27,465.00	26,889.28	28,415.00	28,415.00
01-4014	Council - Millbrook Ward	30,005.00	28,096.42	30,635.00	30,635.00
Total Revenues:		0.00	0.00		
Total Expenses:		172,205.00	163,495.01	176,695.00	176,695.00
Report Net:		172,205.00	163,495.01	176,695.00	176,695.00

General Ledger
Revenue and Expense Working Current Budget Report
 Fiscal Year 2018 To Period 1 by Department

Account	Description	2017 Total Budget	2017 Actual	Proposed Budget	Final Budget
01-4120	Library Board Requisition	257,783.00	241,165.99	306,567.00	306,567.00
01-4130	Ganaraska Conservation Authority Requisition	3,701.00	3,700.97	3,794.00	3,794.00
01-4131	Kawartha Conservation Authority Requisition	5,500.00	5,098.00	5,500.00	5,500.00
01-4132	Otonabee Region Conservation Authority Requisition	72,619.00	72,619.00	73,811.00	73,811.00
01-4713	Millbrook Valley Trails	3,300.00	3,300.00	3,000.00	3,000.00
01-4927	Downtown Revitalization Committee	0.00	0.00	800.00	800.00
01-4940	Heritage Committee	6,000.00	5,999.78	6,205.00	6,205.00
Total Revenues:		-26,100.00	-21,317.13	8,219.00	8,219.00
Total Expenses:		375,003.00	353,200.87	391,458.00	391,458.00
Report Net:		348,903.00	331,883.74	399,677.00	399,677.00

General Ledger

Revenue and Expense Working Current Budget Report

Fiscal Year 2018 To Period 1 by Department

Account	Description	2017 Total Budget	2017 Actual	Proposed Budget	Final Budget
01-4070	Information Technology/Telecommunication	82,300.00	88,666.01	78,474.00	78,474.00
01-4112	Low Income Disabled Refund	800.00	1,049.04	800.00	800.00
01-4140	Millbrook Business Improvement Area	0.00	318.26		
01-4150	Working Capital Interest	-10,000.00	-29,242.35	-10,000.00	-10,000.00
01-4170	Corporate Insurance	0.00	0.00		
01-4171	Cavan Monaghan Self Insurance	5,000.00	8,615.18	5,000.00	5,000.00
01-4175	Retirement - Corporate Administered Benefits	0.00	0.00		
01-4180	Administrative Expense Corporate Memberships	2,900.00	2,831.01	2,960.00	2,960.00
01-4250	Finance	319,548.00	341,374.07	333,744.00	333,744.00
01-4255	Tax Collections, Arrears & Doubtful Accounts	5,000.00	-645.79	2,000.00	2,000.00
01-4270	CMCC Fundraising Committee	0.00	-39,625.04		
01-8000	Cavan Monaghan Own Taxation	-139,000.00	-137,131.78	-144,000.00	-144,000.00
01-8020	Cavan Monaghan Own Taxation Write-Off	0.00	1,397.51		
Total Revenues:		-312,988.00	-296,556.25	-266,180.00	-266,180.00
Total Expenses:		579,536.00	534,162.37	535,158.00	535,158.00
Report Net:		266,548.00	237,606.12	268,978.00	268,978.00

General Ledger

Revenue and Expense Working Current Budget Report Fiscal Year 2018 To Period 1 by Department

Account	Description	2017 Total Budget	2017 Actual	Proposed Budget	Final Budget
01-4310	Police Services Contract	1,207,848.00	1,203,146.96	1,190,523.00	1,190,523.00
01-4320	Community Policing/Ride Grant	0.00	0.00		
Total Revenues:		-17,980.00	-23,067.80	-55,478.00	-55,478.00
Total Expenses:		1,225,828.00	1,226,214.76	1,246,001.00	1,246,001.00
Report Net:		1,207,848.00	1,203,146.96	1,190,523.00	1,190,523.00

**Revenue and Expense Working Current Budget
Fiscal Year 2018**

Account	Description	2017 Total Budget	2017 Actual	Proposed Budget	Final Budget
4250 Total	Township Contribution	260,847	260,847	280,847	
4255 Total	Province of Ontario	20,754	23,460	21,604	
4260 Total	Government of Canada	2,178	2,394	2,200	
4265 Total	Other Grants	-	-	-	
4270 Total	Donations and Fundraising	1,500	4,974	2,500	
4275 Total	Investment Income	-	304	-	
4280 Total	User charges	5,900	5,290	5,000	
Grand Total	Revenue	291,179	297,269	312,151	

Account	Description	2017 Total Budget	2017 Actual	Proposed Budget	Final Budget
4205 Total	Salaries and benefits	225,906	227,544	246,338	
4210 Total	Books/AV/Periodicals	30,261	28,949	30,100	
4220 Total	Telephone & Utilities	8,500	7,239	7,700	
4225 Total	IT expenses	7,000	5,323	8,500	
4230 Total	Administration	9,000	8,947	9,600	
4235 Total	Training and development	2,990	2,307	2,990	
4240 Total	Professional Fees	500	253	500	
4245 Total	Program and service materials	7,022	5,357	6,423	
Grand Total	Expenses	291,179	285,920	312,151	



The Township of Cavan Monaghan Capital Requests in 2018 Final

Capital Item Requested

Municipal Council Grant Program

Annual Contribution to MCG Reserve (Motion SC/14/12/17/06, MCG Program cancelled)

Total Municipal Funding Support

Requested Purchases	Reserve/ Other Funding Available	Transfers Specific Reserves	2017 Roll Overs	Transfers Asset Replacement Reserve	Adjusted Total
					\$0
	\$0	\$0	\$0	\$0	\$0
<i>2017 Capital Request Adjusted Total (MCGP)</i>					\$ 10,000

Boards & Authorities

Millbrook Dam, ORCA (Year 3 of 5, Total \$1,007,426)

Millbrook Dam, ORCA Addnl Exp (Year 6, 2021 payment of \$194,078)

Sediment Removal Millbrook Pond (*estimated @ \$350,000*)

Total Boards & Authorities

\$257,040					\$257,040
\$0					\$0
\$350,000	(\$350,000)				\$0
<i>2017 Capital Request Adjusted Total (ORCA)</i>					\$ 257,040

Finance

Asset Management Policy & Reporting (Bill 6) w/ FCM Grant

Fiscal Impact Assessment (FIA) and Model - Phase 2 (Report CAO 2017-04)

Development Charges amendment (Report Finance 2017-17)

Municipal Infrastructure (Tsf to Asset Replacement Reserve)

OLG Funds (Community Center / Fire Hall Reserve)

Total Finance

\$59,100	(\$45,300)				\$13,800
\$30,000			(\$30,000)		\$0
\$10,000			(\$10,000)		\$0
				\$1,495,800	\$1,495,800
	\$0	\$0	(\$40,000)	\$1,495,800	\$1,509,600
<i>2017 Capital Request Adjusted Total (Finance)</i>					\$ 1,452,000

Information Technology

Hardware Upgrades

Server Upgrades

Council IT Hardware

Total Information Technology

\$9,100	(\$7,800)			(\$1,300)	\$0
\$36,300	(\$30,900)			(\$5,400)	\$0
\$5,000	(\$4,300)			(\$700)	\$0
<i>2017 Capital Request Adjusted Total (IT)</i>					\$ -

Economic & Community Development

Downtown Revitalization (Community Improvement Plan)

Downtown Revitalization (Community Improvement Plan) Incentives

Wayfinding Signage in the Township

Feasibility Study (Bio-Digestor)

Total Economic & Community Development

\$30,700	(\$25,350)		(\$5,350)		\$0
\$14,650			(\$14,650)		\$0
\$10,000	(\$5,000)				\$5,000
\$30,000	(\$24,000)				\$6,000
<i>2017 Capital Request Adjusted Total (ECD)</i>					\$33,000



The Township of Cavan Monaghan Capital Requests in 2018 Final

Capital Item Requested	Requested Purchases	Reserve/ Other Funding Available	Transfers Specific Reserves	2017 Roll Overs	Transfers Asset Replacement Reserve	Adjusted Total
Planning and Building						
Zoning By-law Update 2016/2017	\$81,335			(\$71,335)		\$10,000
Official Plan Technical Studies	\$10,000					\$10,000
Deyell Cemetery (Heritage Committee Request)	\$8,900					\$8,900
Drone	\$30,000		(\$30,000)		Building Service Rsv	\$0
Total Planning & Building	\$130,235	\$0	(\$30,000)	(\$71,335)	\$0	\$28,900
				<i>2017 Capital Request Adjusted Total (Planning & Building)</i>		\$0
Protective Services (Fire)						
Bunker Gear	\$10,000				(\$5,000)	\$5,000
Fire Hoses	\$10,000				(\$5,000)	\$5,000
SCBA Units	\$39,700	(\$19,850)	Emerg. Equip Reserve		(\$19,850)	\$0
Jaws of Life	\$20,000	(\$10,000)	Emerg. Equip Reserve		(\$10,000)	\$0
Fire Hall #2 Repairs to floor	\$25,000					\$25,000
Fire Hall #1 Preliminary Design	\$84,000					\$84,000
Reserve Tsf - SRU Team (Training)			\$5,000			\$5,000
Total Protective Services	\$188,700	(\$29,850)	\$5,000	\$0	(\$39,850)	\$124,000
						<i>2017 Capital Request Adjusted Total (Fire)</i>
						\$135,000
Parks & Facilities						
New Community Center (to be completed in 2019)	\$14,000,000			(\$14,000,000)		\$0
Community Center Contracted Services	\$45,000			(\$15,000)		\$30,000
Municipal Office Upgrades (LifeLabs) - 2017 Rollover (Report P&F 2018-01)	\$9,310	(\$3,126)		(\$6,184)		\$0
Reserve Tsf - Community Center Generator (Report P&F 2017-08)				\$160,000		\$160,000
Reserve Tsf - Community Center Playground & Landscaping (OTF)		(\$123,600)	\$223,900		Trillium Grant	\$100,300
Cedar Valley Playground Equipment	\$20,000	(\$20,000)				\$0
Replace - 2004 Toro Lawnmover 72 inch	\$18,500					\$18,500
Bruce Johnston Library Furnace	\$6,500					\$6,500
Lions Den Ramp	\$6,000					\$6,000
Total Parks & Facilities	\$14,105,310	(\$146,726)	\$383,900	(\$14,021,184)	\$0	\$321,300
						<i>2017 Capital Request Adjusted Total (Parks & Facilities)</i>
						\$30,000



The Township of Cavan Monaghan Capital Requests in 2018 Final

Capital Item Requested

Roads and Environmental Services

Frederick Street Cul de Sac (Part 2 of 2) - 2017 rollover
George Street Urbanization - 2017 rollover
George Street Urbanization incl. Storm Sewer
County Road 10 (Road Widening /Entrance Improvements) Phase 1
Street Sweeping
Surface Treatment (Fallis Line)
Surface Treatment (Valley Road)
Surface Treatment (Larmer Line)
Surface Treatment (Beardsmore Road)
Surface Treatment (Hayes Line)
Surface Treatment (General)
Whittington Drive (Hot Mix) Paving
Hooton Drive (Hot Mix) Paving
GPS Fleet System
Slurrey Seal (extend road life 5 yrs)
Cross Road Culvert (Hay Street)
Pre-Engineering
Decorative Streetlights & Enhancements (Phase 2) - 2017 rollover
Sidewalks (General)
Sidewalks (King Street) - 2017 rollover
Alleyway - King Street - Improvement (Paving)
Tree Replacement Program
Replace - 2005 International Tandem (14-05)
Bombardier
Cavan Works Depot Preliminary Design

Requested Purchases	Reserve/ Other Funding Available	Transfers Specific Reserves	2017 Roll Overs	Transfers Asset Replacement Reserve	Adjusted Total	
	\$179,167	(\$43,000)		(\$103,917)	\$0	
	\$386,382	(\$153,692)		(\$98,201)	\$0	
	\$120,000	(\$40,000)			\$80,000	
	\$200,000	(\$50,854)			\$149,146	
	\$30,000				\$30,000	
	\$90,000	(\$38,571)		(\$51,429)	\$0	
	\$74,000	(\$31,714)		(\$42,286)	\$0	
	\$61,000	(\$21,143)	(\$5,000)	(\$34,857)	\$0	
	\$25,000	(\$10,714)		(\$14,286)	\$0	
	\$32,000	(\$13,714)		(\$18,286)	\$0	
	\$31,000	(\$13,286)		(\$17,714)	\$0	
	\$100,000	(\$42,857)		(\$57,143)	\$0	
	\$10,000	(\$4,286)		(\$5,714)	\$0	
	\$20,000				\$20,000	
	\$189,000				\$189,000	
	\$140,000			(\$11,200)	\$128,800	
	\$30,000		(\$17,876)		\$12,124	
	\$40,000		(\$40,000)		\$0	
	\$25,000			(\$2,500)	\$22,500	
	\$80,000		(\$80,000)		\$0	
	\$8,000				\$8,000	
	\$5,000				\$5,000	
	\$230,000	(\$40,000)			\$190,000	
	\$150,000	(\$75,000)	(\$24,980)	(\$5,020)	\$45,000	
	\$65,000				\$65,000	
Total Roads and Environmental	\$2,320,550	(\$578,832)	(\$29,980)	(\$339,994)	(\$427,173)	\$944,570

2017 Capital Request Adjusted Total (Roads & Environmental Services) \$876,919

Total Capital Requests	\$19,471,386
Less: 2017 Capital Roll Over	(\$14,492,513)
Total 2018 Capital Expenditures	\$4,978,873
Reserve/Other Funding to Offset Capital	(\$1,782,461)
Net 2018 Capital Expenditures	\$3,196,412
Asset Replacement Reserve - 50.1% funded through OLG Funds	(\$750,000)
Asset Replacement Reserve - 49.9% funded through the Municipal Tax Levy	(\$745,800)
Capital Purchases funded through the Municipal Tax Levy with 3.5% increase	(\$1,700,612)

FedGasTax

DC's

General Ledger

Revenue and Expense Working Current Budget Report

Fiscal Year 2018 To Period 1 by Department

Account	Description	2017 Total Budget	2017 Actual	Proposed Budget	Final Budget
Fund: 03 Water /Wastewater Operating					
4800 Water Wastewater Administration					
Revenue					
03-4800-9140	Miscellaneous Revenue - Syscc	-4,000.00	-4,084.50	-4,000.00	-4,000.00
03-4800-9143	Rent Revenue	-9,200.00	-9,250.20	-9,200.00	-9,200.00
03-4800-9154	Water & Wastewater Allocation	0.00	0.00		
03-4800-9184	Meter Installation Revenue	-11,500.00	-2,246.00	-7,920.00	-7,920.00
03-4800-9199	User Fees and Service Charges	-7,250.00	-4,365.00	-6,500.00	-6,500.00
03-4800-9305	Local Improvements - Water/Se	-24,963.00	-24,852.61	-24,852.61	-24,852.61
Total Revenue		-56,913.00	-44,798.31	-52,472.61	-52,472.61
Expense					
03-4800-1050	Gross Wages - Full Time	68,150.00	68,102.92	71,700.00	71,700.00
03-4800-1055	Gross Wages – Part Time	0.00	1,163.16		
03-4800-1090	Gross Wages - Vacation	0.00	7.54	200.00	200.00
03-4800-1105	Benefits – OMERS	9,460.00	7,456.42	7,260.00	7,260.00
03-4800-1110	Benefits – EI Premium	0.00	26.77	90.00	90.00
03-4800-1115	Benefits – EI Reduced Premium	830.00	854.27	830.00	830.00
03-4800-1120	Benefits – CPP	2,110.00	2,165.20	2,250.00	2,250.00
03-4800-1130	Benefits – EHT	1,330.00	1,361.08	1,400.00	1,400.00
03-4800-1140	Benefits – WCB	1,980.00	2,026.04	2,190.00	2,190.00
03-4800-1155	Manulife Group Benefits	6,140.00	4,928.48	6,160.00	6,160.00
03-4800-1180	Benefits - Other	40.00	33.66	40.00	40.00
03-4800-3055	Meal Allowance	50.00	48.44	100.00	100.00
03-4800-3065	Mileage Reimbursement / Travel	0.00	0.00		
03-4800-3070	Staff Training & Development	1,802.00	1,800.13	2,500.00	2,500.00
03-4800-3075	Seminars And Conferences	0.00	0.00	800.00	800.00
03-4800-3080	Uniforms / Clothing	200.00	81.61	200.00	200.00
03-4800-3100	Legal Expense	25,100.00	21,830.60	2,000.00	2,000.00
03-4800-3140	Memberships	0.00	0.00		
03-4800-3205	Software support	2,540.00	0.00		
03-4800-3223	Water Meters	12,500.00	8,188.04	10,000.00	10,000.00
03-4800-3240	Radio Licenses	900.00	816.00	1,000.00	1,000.00
03-4800-3420	Office Supplies	560.00	413.15	1,200.00	1,200.00
03-4800-3500	Allocated Land Telephone	0.00	0.00		
03-4800-3510	Allocated Phone Service	770.00	0.00	583.00	583.00
03-4800-3730	Advertising	500.00	0.00	200.00	200.00
03-4800-3745	Postage/Courier	3,000.00	305.90	3,100.00	3,100.00
03-4800-3775	Application Fees	0.00	0.00		
03-4800-3910	Purchase of Equipment	0.00	0.00		
03-4800-4100	Contracted Services	1,148.00	541.96	1,500.00	1,500.00
03-4800-4104	Contracted Services - Plans & S	0.00	0.00		
03-4800-4199	Allocated Vehicle Costs	2,054.00	0.00	1,064.00	1,064.00
03-4800-5000	Property taxes	5,400.00	5,689.60	7,000.00	7,000.00
03-4800-5210	Write off Uncollective Accounts	0.00	0.00		
Total Expense		146,564.00	127,840.97	123,367.00	123,367.00
Total 4800 Water Wastewater Administration		89,651.00	83,042.66	70,894.39	70,894.39

General Ledger

Revenue and Expense Working Current Budget Report

Fiscal Year 2018 To Period 1 by Department

Account	Description	2017 Total Budget	2017 Actual	Proposed Budget	Final Budget
4801 Water & Wastewater Debentures					
Revenue					
03-4801-8950	Development Charges Revenue	-261,261.00	0.00	-327,000.00	-327,000.00
Total Revenue		-261,261.00	0.00	-327,000.00	-327,000.00
Expense					
03-4801-6590	BCF Loan (P&I) - Development	0.00	0.00	327,000.00	327,000.00
03-4801-6591	BCF Loan (P&I) - OILC Debenti	144,000.00	133,376.13	180,000.00	180,000.00
Total Expense		144,000.00	133,376.13	507,000.00	507,000.00
Total 4801 Water & Wastewater Debentures		-117,261.00	133,376.13	180,000.00	180,000.00
4809 Pumping Station					
Expense					
03-4809-3500	Phone	800.00	669.35	700.00	700.00
03-4809-3520	Internet	1,700.00	1,464.72	1,500.00	1,500.00
03-4809-3790	Hydro	5,300.00	4,376.88	5,600.00	5,600.00
03-4809-4100	Contracted Services	13,000.00	12,983.30	3,000.00	3,000.00
Total Expense		20,800.00	19,494.25	10,800.00	10,800.00
Total 4809 Pumping Station		20,800.00	19,494.25	10,800.00	10,800.00
4810 Millbrook Wastewater Plant					
Expense					
03-4810-3222	Biosolid management	14,800.00	14,085.11	15,000.00	15,000.00
03-4810-3229	Operator Contract	275,000.00	267,977.10	271,600.00	271,600.00
03-4810-3500	Phone	6,100.00	6,053.09	6,300.00	6,300.00
03-4810-3520	Internet	2,700.00	2,294.50	2,400.00	2,400.00
03-4810-3790	Hydro	110,000.00	105,857.65	136,000.00	136,000.00
03-4810-3795	Gas - Heating	8,000.00	9,217.63	15,700.00	15,700.00
03-4810-4100	Contracted Services	29,450.00	22,042.58	17,000.00	17,000.00
Total Expense		446,050.00	427,527.66	464,000.00	464,000.00
Total 4810 Millbrook Wastewater Plant		446,050.00	427,527.66	464,000.00	464,000.00
4811 Wastewater Collection System					
Expense					
03-4811-3221	Cleaning Wetwell	3,500.00	2,917.46		
03-4811-3791	Locates	8,250.00	7,725.00	3,000.00	3,000.00
03-4811-4100	Contracted Services	0.00	0.00	15,000.00	15,000.00
Total Expense		11,750.00	10,642.46	18,000.00	18,000.00
Total 4811 Wastewater Collection System		11,750.00	10,642.46	18,000.00	18,000.00
4813 Contribution to/from Water Reserve					

General Ledger

Revenue and Expense Working Current Budget Report

Fiscal Year 2018 To Period 1 by Department

Account	Description	2017 Total Budget	2017 Actual	Proposed Budget	Final Budget
Expense					
03-4813-8900	Contribution to/from Water Res	0.00	0.00		
Total Expense		0.00	0.00		
Total 4813 Contribution to/from Water Reserve		0.00	0.00		
4815 Contribution to/from Wastewater Reserve					
Revenue					
03-4815-8900	Contribution to/from Water & W	434,282.00	72,802.13	158,505.61	158,505.61
Total Revenue		434,282.00	72,802.13	158,505.61	158,505.61
Total 4815 Contribution to/from Wastewater Reserve		434,282.00	72,802.13	158,505.61	158,505.61
4818 Wastewater Revenue					
Revenue					
03-4818-9190	Sewer (bimonthly billing) Volum	-248,753.00	-178,724.16	-217,000.00	-217,000.00
03-4818-9191	Sewer Rates Fixed Charge	-430,975.00	-394,102.47	-480,000.00	-480,000.00
Total Revenue		-679,728.00	-572,826.63	-697,000.00	-697,000.00
Total 4818 Wastewater Revenue		-679,728.00	-572,826.63	-697,000.00	-697,000.00
4819 Water Revenue					
Revenue					
03-4819-9194	Water (bimonthly) Volume Cha	-162,270.00	-126,840.11	-162,000.00	-162,000.00
03-4819-9195	Water Fixed Charge	-231,124.00	-205,494.22	-258,000.00	-258,000.00
03-4819-9196	Water Connection /Other Charg	0.00	0.00		
Total Revenue		-393,394.00	-332,334.33	-420,000.00	-420,000.00
Total 4819 Water Revenue		-393,394.00	-332,334.33	-420,000.00	-420,000.00
4820 Water & Wastewater Other Income					
Revenue					
03-4820-9192	Water & Sewer Ownership Cha	-3,400.00	-2,880.00	-5,600.00	-5,600.00
03-4820-9199	Locates & User Fees	0.00	-30.00		
03-4820-9992	Write off - Contra Revenue Acc	0.00	383.80	1,000.00	1,000.00
03-4820-9996	Penalty and Interest Income - \	-14,000.00	-16,973.79	-15,000.00	-15,000.00
Total Revenue		-17,400.00	-19,499.99	-19,600.00	-19,600.00
Total 4820 Water & Wastewater Other Income		-17,400.00	-19,499.99	-19,600.00	-19,600.00
4830 Millbrook Water - Distribution System					
Revenue					
03-4830-9140	Miscellaneous Revenue	0.00	0.00		

General Ledger

Revenue and Expense Working Current Budget Report

Fiscal Year 2018 To Period 1 by Department

Account	Description	2017 Total Budget	2017 Actual	Proposed Budget	Final Budget
Total Revenue		0.00	0.00		
Expense					
03-4830-3226	Leak Detection	200.00	146.47		
03-4830-3227	Hydrant Maintenance	0.00	0.00	5,000.00	5,000.00
03-4830-3435	Materials and Supplies	2,100.00	187.63	1,500.00	1,500.00
03-4830-3791	Locates	8,250.00	7,725.00	3,000.00	3,000.00
03-4830-4100	Contracted Services	26,650.00	13,772.11	37,000.00	37,000.00
03-4830-4120	Lead Testing	0.00	0.00		
Total Expense		37,200.00	21,831.21	46,500.00	46,500.00
Total 4830 Millbrook Water - Distribution System		37,200.00	21,831.21	46,500.00	46,500.00
4831 Millbrook Water - Treatment & Supply					
Expense					
03-4831-3120	Audit Fees	750.00	0.00	800.00	800.00
03-4831-3228	Chemical Pump Maintenance	1,000.00	0.00		
03-4831-3229	Operator Contract	119,000.00	118,773.44	116,300.00	116,300.00
03-4831-3340	Special Equipment	3,000.00	0.00		
03-4831-3500	Phone	1,600.00	1,502.08	1,600.00	1,600.00
03-4831-3520	Internet	1,700.00	1,464.72	1,500.00	1,500.00
03-4831-3790	Hydro	17,000.00	11,585.14	18,000.00	18,000.00
03-4831-4100	Contracted Services	19,500.00	18,915.71	15,000.00	15,000.00
Total Expense		163,550.00	152,241.09	153,200.00	153,200.00
Total 4831 Millbrook Water - Treatment & Supply		163,550.00	152,241.09	153,200.00	153,200.00
4833 Millbrook Water - Standpipe Tower					
Expense					
03-4833-3225	Mechanical Repairs & Maintena	0.00	0.00		
03-4833-3500	Phone	750.00	658.93	700.00	700.00
03-4833-3520	Internet	800.00	671.40	700.00	700.00
03-4833-3790	Hydro	5,200.00	11,885.88	6,200.00	6,200.00
03-4833-4100	Contracted Services	4,800.00	4,609.07	4,000.00	4,000.00
Total Expense		11,550.00	17,825.28	11,600.00	11,600.00
Total 4833 Millbrook Water - Standpipe Tower		11,550.00	17,825.28	11,600.00	11,600.00
4834 Sysco Oper. Wastewater Agreement					
Revenue					
03-4834-9140	Miscellaneous Revenue	-55,000.00	-32,184.84	-47,000.00	-47,000.00
Total Revenue		-55,000.00	-32,184.84	-47,000.00	-47,000.00
Expense					
03-4834-3435	Materials and Supplies	0.00	36.63		
03-4834-4100	Contracted Services	48,000.00	46,564.63	40,000.00	40,000.00

General Ledger

Revenue and Expense Working Current Budget Report

Fiscal Year 2018 To Period 1 by Department

Account	Description	2017 Total Budget	2017 Actual	Proposed Budget	Final Budget
03-4834-4700	Sewer Operator Service Charge	7,000.00	3,883.42	7,000.00	7,000.00
Total Expense		55,000.00	50,484.68	47,000.00	47,000.00
Total 4834 Sysco Oper. Wastewater Agreement		0.00	18,299.84		
4835 Booster Pumping Station					
Revenue					
03-4835-9140	Miscellaneous Revenue	0.00	0.00		
Total Revenue		0.00	0.00		
Expense					
03-4835-3500	Phone	750.00	658.93	700.00	700.00
03-4835-3520	Internet	800.00	671.40	700.00	700.00
03-4835-3790	Hydro	4,800.00	0.00	5,300.00	5,300.00
03-4835-4100	Contracted Services	3,000.00	304.22	4,000.00	4,000.00
Total Expense		9,350.00	1,634.55	10,700.00	10,700.00
Total 4835 Booster Pumping Station		9,350.00	1,634.55	10,700.00	10,700.00
4836 Kawartha Downs Wastewater Agreement					
Revenue					
03-4836-9140	Miscellaneous Revenue	-166,000.00	-131,581.59	-35,000.00	-35,000.00
Total Revenue		-166,000.00	-131,581.59	-35,000.00	-35,000.00
Expense					
03-4836-3435	Materials and Supplies	0.00	301.21		
03-4836-4100	Contracted Services	146,000.00	137,522.33	28,000.00	28,000.00
03-4836-4700	Sewer Operator Service Charge	20,000.00	13,856.35	7,000.00	7,000.00
Total Expense		166,000.00	151,679.89	35,000.00	35,000.00
Total 4836 Kawartha Downs Wastewater Agreement		0.00	20,098.30		
4837 Well Capacity Monitoring					
Expense					
03-4837-4100	Well Capacity Monitoring	0.00	0.00	22,000.00	22,000.00
Total Expense		0.00	0.00	22,000.00	22,000.00
Total 4837 Well Capacity Monitoring		0.00	0.00	22,000.00	22,000.00
8001 Bulk Water Sale					
Revenue					
03-8001-9189	Other Revenue - Miscellaneous	-86,000.00	-60,609.57	-50,000.00	-50,000.00
Total Revenue		-86,000.00	-60,609.57	-50,000.00	-50,000.00

General Ledger

Revenue and Expense Working Current Budget Report

Fiscal Year 2018 To Period 1 by Department

Account	Description	2017 Total Budget	2017 Actual	Proposed Budget	Final Budget
Expense					
03-8001-3435	Material and Supplies	3,135.00	2,632.44	2,000.00	2,000.00
03-8001-3790	Hydro	4,800.00	0.00	5,300.00	5,300.00
03-8001-4100	Contracted Services	4,165.00	3,822.52	2,000.00	2,000.00
03-8001-5600	Interdepartmental Charge - Wat	57,500.00	0.00	31,100.00	31,100.00
Total Expense		69,600.00	6,454.96	40,400.00	40,400.00
Total 8001 Bulk Water Sale		-16,400.00	-54,154.61	-9,600.00	-9,600.00

General Ledger

Revenue and Expense Working Current Budget Report

Fiscal Year 2018 To Period 1 by Department

Account	Description	2017 Total Budget	2017 Actual	Proposed Budget	Final Budget
03-4800	Water Wastewater Administration	89,651.00	83,042.66	70,894.39	70,894.39
03-4801	Water & Wastewater Debentures	-117,261.00	133,376.13	180,000.00	180,000.00
03-4809	Pumping Station	20,800.00	19,494.25	10,800.00	10,800.00
03-4810	Millbrook Wastewater Plant	446,050.00	427,527.66	464,000.00	464,000.00
03-4811	Wastewater Collection System	11,750.00	10,642.46	18,000.00	18,000.00
03-4813	Contribution to/from Water Reserve	0.00	0.00		
03-4815	Contribution to/from Wastewater Reserve	434,282.00	72,802.13	158,505.61	158,505.61
03-4818	Wastewater Revenue	-679,728.00	-572,826.63	-697,000.00	-697,000.00
03-4819	Water Revenue	-393,394.00	-332,334.33	-420,000.00	-420,000.00
03-4820	Water & Wastewater Other Income	-17,400.00	-19,499.99	-19,600.00	-19,600.00
03-4830	Millbrook Water - Distribution System	37,200.00	21,831.21	46,500.00	46,500.00
03-4831	Millbrook Water - Treatment & Supply	163,550.00	152,241.09	153,200.00	153,200.00
03-4833	Millbrook Water - Standpipe Tower	11,550.00	17,825.28	11,600.00	11,600.00
03-4834	Sysco Oper. Wastewater Agreement	0.00	18,299.84		
03-4835	Booster Pumping Station	9,350.00	1,634.55	10,700.00	10,700.00
03-4836	Kawartha Downs Wastewater Agreement	0.00	20,098.30		
03-4837	Well Capacity Monitoring	0.00	0.00	22,000.00	22,000.00
03-8001	Bulk Water Sale	-16,400.00	-54,154.61	-9,600.00	-9,600.00
Total Revenues:		-1,281,414.00	-1,121,033.13	-1,489,567.00	-1,489,567.00
Total Expenses:		1,281,414.00	1,121,033.13	1,489,567.00	1,489,567.00
Report Net:		0.00	0.00		



The Township of Cavan Monaghan
Water & Wastewater
Capital Requests in 2018
Final

Capital Item Requested		Requested Purchases	2017 Roll Overs	Reserve/Other Funding Available	Transfer In Asset Replacement Reserve	Transfer to/from W & WW Reserve
Water Distribution System						
Water Main Replacement	04-5000-4100	120,000			-12,000	108,000
Water Main Replacement Queen Street	04-5001-4100	31,000			-3,100	27,900
Water Main Replacement Queen Street	04-5001-4101	2,000			-200	1,800
George Street Water Main Replacement	04-5002-4100	95,000	-87,400		-7,600	0
King Street Watermain Replacement (Cavan to West Limit)	04-5003-4100	752,719	-752,719			0
King Street Watermain Replacement (Cavan to West Limit)	04-5003-4101	50,082	-50,082			0
Water System Relining (OCIF Top Up Grant)	04-5100-4100	763,200		-763,200		0
Hydrants Provision	04-5200-4100	20,400			-2,550	17,850
King Street Blow Off Valve	04-5310-4100	25,000				25,000
Water Service Extensions to New Fire Hall	04-5500-4100	36,000		-36,000		0
Total Water Distribution System		\$1,859,401	(\$890,201)	(\$763,200)	(\$25,450)	\$180,550
Total Water Capital		\$1,859,401	(\$890,201)	(\$763,200)	(\$25,450)	\$180,550
Wastewater Plant						
Pump Change and Header Repair	04-5000-3911	120,000			-15,000	105,000
Ladder on Admn Building to Service HVAC Unit	04-5010-3911	5,100				5,100
Pump House Wiring	04-5020-3911	30,100			-860	29,240
Tank Covers	04-5030-3911	9,000				9,000
Total Pumping Station		\$164,200	\$0	\$0	(\$15,860)	\$148,340
Wastewater Collection System						
Sewer System Rehabilitation	04-6000-4100	308,500	-104,500		-32,640	171,360
George Street Sewer Upgrade	04-6002-4100	55,000	-50,600		-4,400	0
King Street Sanitary Sewer	04-6003-4100	20,000	-20,000			0
Sewer System Relining	04-6100-4100	157,000	-7,000			150,000
Sewer System Relining (OCIF Top Up Grant)	04-6100-4100	457,920		-457,920		0
Scada System Upgrades	04-6200-4100	23,000	-23,000			0
Sanitary Drainage to Water Treatment Plant	04-6300-4100	35,000				35,000
Sewer Service Extensions to New Fire Hall	04-6500-4100			40,000		40,000
Wastewater Collection System		\$1,056,420	(\$205,100)	(\$417,920)	(\$37,040)	\$396,360
Total Wastewater Capital		\$1,220,620	(\$205,100)	(\$417,920)	(\$52,900)	\$544,700
Total Water and Wastewater Capital		\$3,080,021	(\$1,095,301)	(\$1,181,120)	(\$78,350)	\$725,250
Total Capital Requests						\$3,080,021
Less: 2017 Capital Roll Over						(\$1,095,301)
Total 2018 Capital Expenditures						\$1,984,720
Reserve/Other Funding to Offset Capital						(\$1,259,470)
Net 2018 Capital Expenditures						\$725,250

The Township of Cavan Monaghan
Summary of Use of Reserve and Reserve Funds
2016 Audited Year End Balance

		Actual	2016 Budget		Year End	Final	
			31-Dec-15	Additions	Withdrawals		Audit Tsf's (SS.5)
Reserves							
Committed Reserves							
0740	Building Services Reserve (Building Code Act, 1992)	Building	\$242,171	\$70,418		\$312,589	
2680	Parkland Reserve Fund (City of Peterborough)	ECD	\$69,075			\$69,075	
2670	Water Reserve (SWSSA, 2002)	Water	\$422,058	\$133,186		\$555,244	
2671	Wastewater Reserve (SWSSA, 2002)	WW	\$1,141,120			\$1,141,120	
2601	Phase-In Levy Allocation	General	\$2,380,008			\$2,380,008	
2500	Capital Roll Over (Prior Year)	General	\$381,269	\$1,632,081	(\$1,069,844)	\$943,506	
2607	Solar Disposal Reserve	General	\$6,500	\$2,500		\$9,000	
2602	Springville & Ebenezer Cemetery Reserve	General	\$26,030			\$26,030	
Designated Reserves							
2600	General Working Fund	General	\$706,266	\$730,700	(\$1,956,065)	\$1,282,631	
2697	Asset Replacement Reserve	General	\$9,260,573	\$1,582,359	(\$64,863)	\$10,778,068	
	Less: Infrastructure Loan (Solar Units)	General	(\$398,300)	\$57,383		(\$340,917)	
	Less: Infrastructure Loan (LED Street Lights)	General	(\$81,244)	\$22,483		(\$58,761)	
	Less: Loan DC's (Community Center)	General	\$0			\$0	
2615	Community Funding (Grant) Reserve	General	\$71,861			\$71,861	
	Community Center / Fire Hall (Infrastructure) Reserve	General	\$0	\$2,000,000		\$2,000,000	
2695	Contingency Reserve	General	\$143,986			\$143,986	
2610	Election Reserve	General	\$33,237	\$10,000		\$43,237	
2640	Infrastructure & Technology (IT) Reserve	General	\$67,641	\$9,312	(\$5,580)	\$71,373	
2696	Lottery Funds (OLG) Reserve	General	\$795,816	\$3,220,329	(\$3,518,398)	(\$272,111)	
2606	Police Stabilization Reserve	General	\$99,482		(\$99,482)	\$0	
2608	Railway Reserve	General	\$19,737			\$19,737	
2675	Legal Reserve	General	\$53,400	\$11,455		\$64,855	
2676	Municipal Office Renovation Reserve	General	\$200,000			\$200,000	
2655	Emergency Equipment	Fire	\$502,186	\$170,080	(\$89,452)	\$582,814	
2651	Fire Dept Capital	Fire	\$0			\$0	
2650	Fire Dept HWY Funds	Fire	\$62,930			\$62,930	
2652	Fire Ground Hours	Fire	\$11,906			\$11,906	
2653	Fire Training Reserve (Special Rescue)	Fire	\$9,443	\$5,000		\$14,443	
2654	Superior Tank Shuttle Res - Fire	Fire	\$22,182			\$22,182	
2630	Official Plan	Planning	\$18,889			\$18,889	
2631	Zoning By-law Update	Planning	\$0			\$0	
2620	Millbrook Landfill	Roads	\$75,000		(\$3,841)	\$71,159	
2660	Pits & Quarries	Roads	\$34,783			\$34,783	
2665	Winter Control	Roads	\$48,594	\$46,369		\$94,963	
2672	Source Water Protection	W&WW	\$0	\$31,005	(\$31,005)	\$0	
Total Committed & Designated Reserves			\$16,426,599	\$9,734,658	(\$6,838,530)	\$1,010,520	\$20,333,247
Obligatory Reserves							
2909	Parkland (Cash In Lieu) Reserve	ECD	\$76,322	\$12,847	\$42,000	\$131,169	
2908	Federal Gas Tax	Roads	\$311,639	\$267,140	(\$340,000)	\$238,779	
Total Reserves			\$16,814,560	\$10,014,644	(\$7,136,530)	\$1,010,520	\$20,703,194
Development Charges							
Development Charges - Cavan Monaghan By-Law 2015-38							
2919	DCRF - Water Services	W&WW	\$43,446	\$75,398	(\$861,400)	(\$742,556)	
2920	DCRF - Wastewater Services	W&WW	\$71,030	\$203,064	(\$253,500)	\$20,594	
2921	DCRF - Stormwater Management Services	W&WW	\$3,102	\$75		\$3,177	
2922	DCRF - Roads and Related	Roads	\$0	\$72,941	(\$1,989)	\$70,953	
2923	DCRF - Fire Protection Services	Fire	\$0	\$22,806	(\$920)	\$21,886	
2924	DCRF - Police Services	General	\$1,478	\$1,819		\$3,297	
2925	DCRF - Library	Library	\$9,515	\$18,219	(\$432)	\$27,302	
2926	DCRF - Parks Reserve Fund	ECD	\$0	\$44,919	(\$1,248)	\$43,672	
2927	DCRF - Recreation	ECD	\$166,512	\$74,229	(\$2,032)	\$238,709	
2928	DCRF - Administration (Studies)	General	\$0	\$11,309	(\$172)	\$11,137	
Total Development Charge Reserves			\$295,082	\$524,781	(\$6,793)	(\$1,114,900)	(\$301,829)
TOTAL Reserves & DC Reserves			\$17,109,642	\$10,539,425	(\$7,143,323)	(\$104,380)	\$20,401,365