



**Agenda**  
**The Township of Cavan Monaghan**  
**Special Council Meeting**

Thursday, December 8, 2022

9:00 a.m.

Members in attendance are asked to please turn off all electronic devices during the Council Meeting. Any special needs requirements pertaining to accessibility may be directed to the Clerk's Office prior to the meeting. A link to the livestreaming is available at [www.cavanmonaghan.net](http://www.cavanmonaghan.net). Council Members may be participating remotely.

	<b>Pages</b>
1. Open Session	
2. Call to Order	
3. Approval of the Agenda	
4. Disclosure of Pecuniary Interest and the General Nature Thereof	
5. Closed Session	
6. Presentation	
6.1 MPAC Updates - Sarah Groves and Victoria Anderlich	2 - 17
6.2 Council Budget Training - Kimberley Pope	
6.3 Cavan Monaghan Public Library Board - Karla Buckborough and Earl McLeod	18 - 26
7. Reports	
7.1 Report Finances 2022-19 1st Draft 2023 Budget Presentation	27 - 73
8. General Business	
9. Confirming By-law	
9.1 By-law No. 2022-80 being a by-law to confirm the proceedings of special council meeting held on December 8, 2022	74 - 74
10. Adjournment	

A light blue map of the province of Ontario is centered on a dark blue background. A white dashed rectangular border is superimposed over the map, with the text centered within it.

# MPAC

Property Assessment  
in Ontario

# Ontario's Property Experts



**5.5**

**MILLION**

MPAC's database hosts information for over 5.5 million properties across Ontario.

**37**

**BILLION**

There was more than \$37 billion of new assessment captured in 2022.

**3**

**TRILLION**

Ontario's total property value exceeds \$3 trillion.



## Ontario Government

Establishes the province's assessment and taxation laws, sets the valuation date and determines education tax rates.



## MPAC

Calculates, captures and distributes assessments for all properties and buildings across Ontario.



## Municipalities

Determine revenue requirements, set municipal tax rates and collect property taxes to pay for municipal services.



## Property Owners

Pay property taxes for community services and education taxes to help fund elementary and secondary schools in Ontario.



# Maintaining Ontario's Property Database



Provincial, Municipal and  
Property Owner Support  
& Guidance



New Assessment  
Forecasting & Market  
Analysis/Trends



Municipal Financial  
Planning & Insights



Vacancy and Tax  
Applications for  
Commercial, Business  
& Residential



Requests for  
Reconsideration &  
Appeal Processing



Processing Severances  
and Consolidations






MPAC conducts property valuation updates, referred to as **reassessments**.



Property values continue to be based on the market at **January 1, 2016**, which is our current valuation date.





An aerial photograph of a suburban neighborhood with many houses, trees, and a few commercial buildings. In the background, a large body of water is visible under a clear sky. A large blue circle is overlaid on the right side of the image, containing white text.

## What is Current Value Assessment? (CVA)

Current value is market value **at a point in time** (the legislated valuation date)



# Assessment Update

Property values for the **2022 and 2023 Tax Years** continue to be based on a **January 1, 2016 valuation date.**





# The **Three** Approaches to Value



**Direct  
Comparison**

**FOR**



**Income**




**Cost**

# MPAC's Role in The **Building** **Permit** Process

Municipalities rely on MPAC to take their building permits and plans and **turn them into assessment.**

Municipalities tax property owners **based on those assessments.**

The sooner MPAC delivers assessments, the faster municipalities realize **new revenue.**





# Resolving Assessment Concerns

1



Reflect on the  
Current Value  
Assessment

2



Visit MPAC's  
[AboutMyProperty.ca](http://AboutMyProperty.ca)  
to confirm details

3



View similar  
properties and  
their assessed  
values

4



Submit a Request  
for Reconsideration  
if you disagree



# Let's Talk **Property Taxes**

Each year, **municipalities** decide how much money they need to raise from property taxes **to pay for services** and **determine tax rates** based on that amount.



Your property's assessed value, provided by MPAC.



Municipal and education tax rates\* for your property type.



Property taxes you pay.

\*Education tax rates are set by the provincial government

# Ready with Resources for You

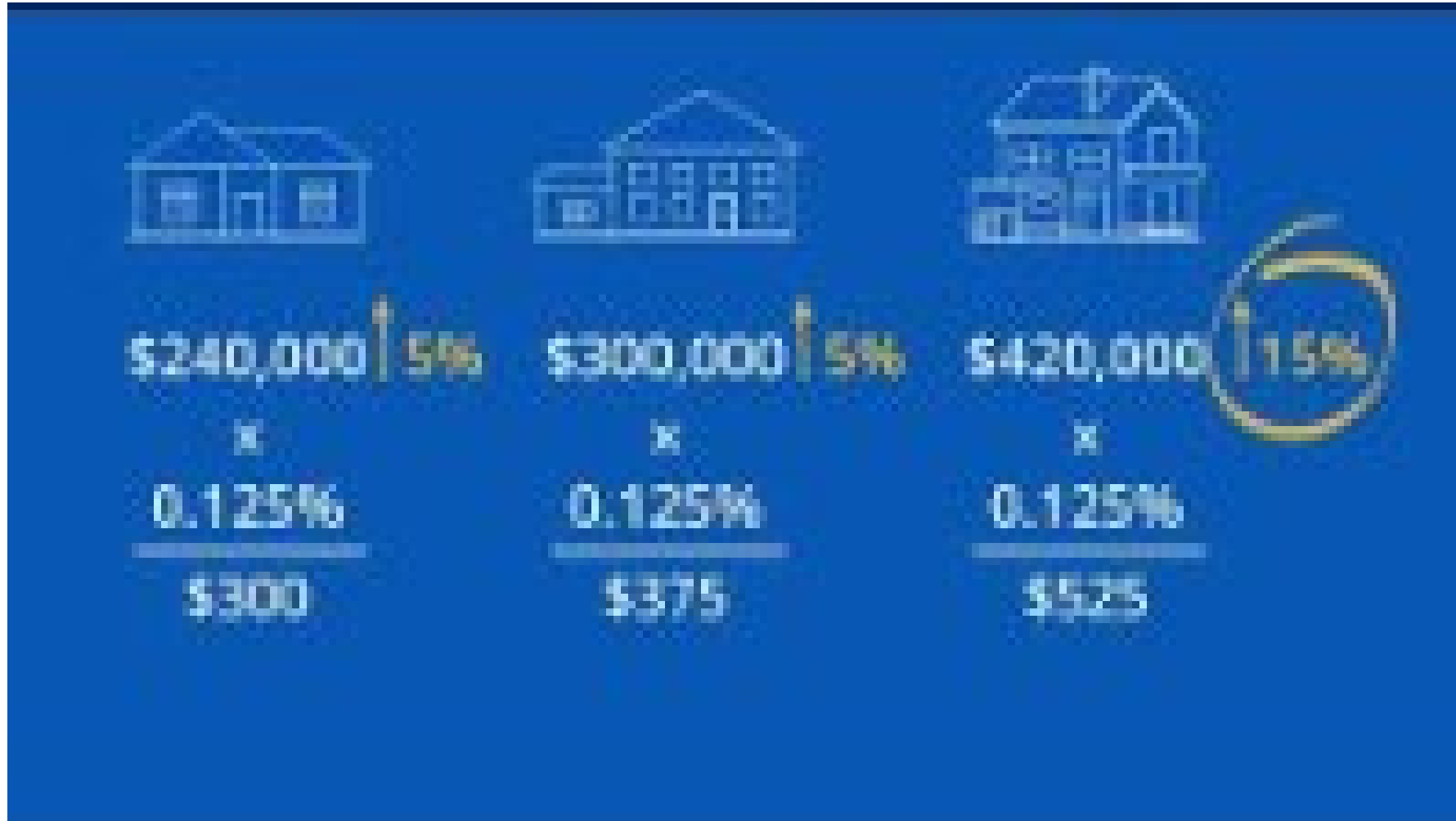


MYTH	FACT
My property value has doubled.	There is <b>no 1:1 relationship</b> between the change in your assessed value and change in taxation.
My property taxes will double.	

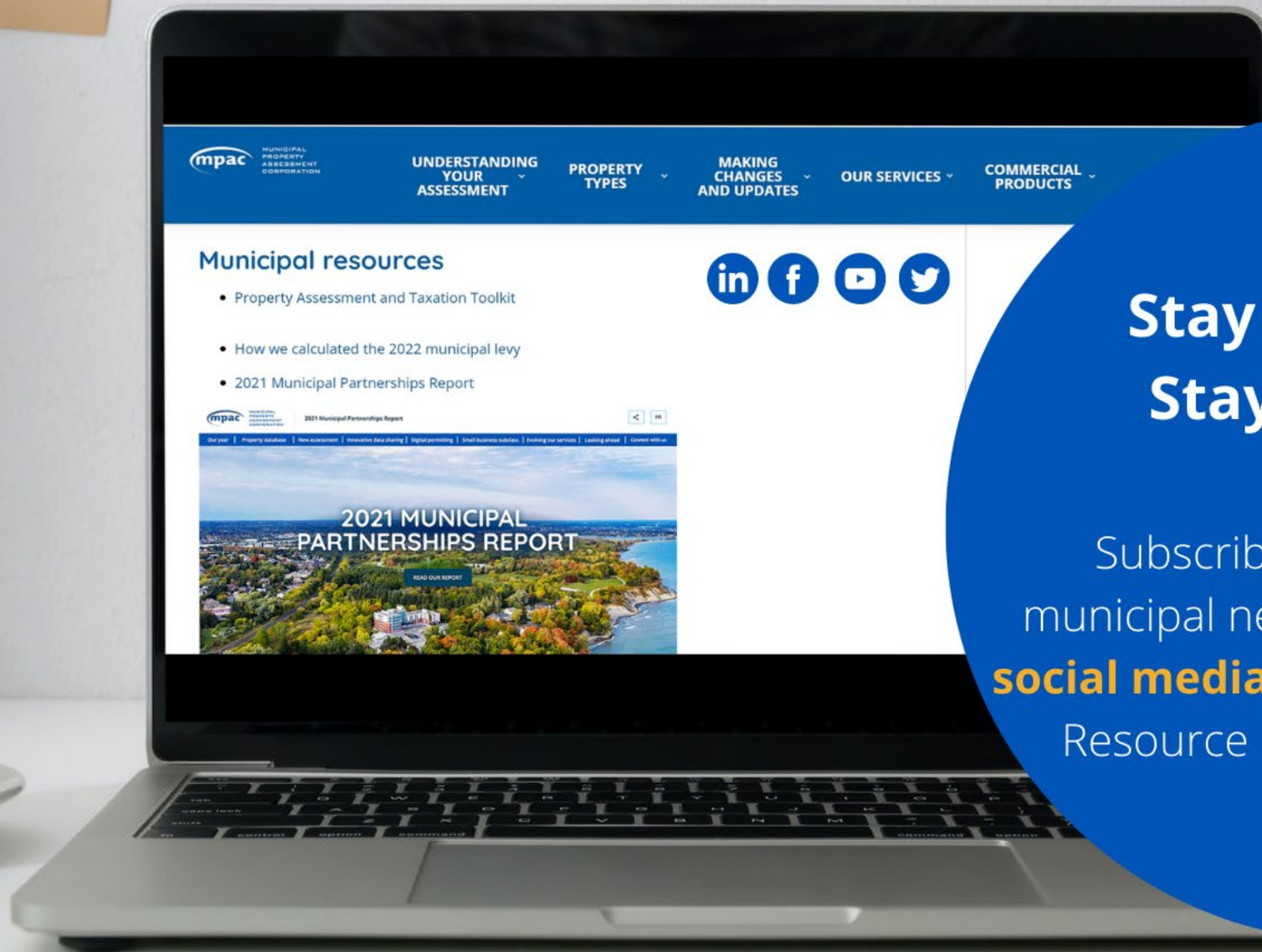
The MYTH column is marked with a red 'X' icon, and the FACT column is marked with a green checkmark icon.



# How will my Property Assessment Impact my Taxes?







## Stay **Connected**, Stay **Informed**

Subscribe to **InTouch**, our municipal newsletter, follow us on **social media**, and visit our Municipal Resource Library on **mpac.ca**.





# Your Municipal Contacts

**Sarah Groves**

Account Manager

[sarah.groves@mpac.ca](mailto:sarah.groves@mpac.ca)

289-251-0752

**Lynne Cunningham**

Regional Manager

[lynne.cunningham@mpac.ca](mailto:lynne.cunningham@mpac.ca)

289-434-5192



# **Cavan Monaghan Library**

## **Township Council Budget Meeting**

### **December 8th, 2022**





# 2018-2022 Board Legacy

This term of the Library Board has been unlike any other. Pandemic planning was not on the radar. Nor were the many resignations of Board members and therefore mid-term additions to the Board.

Despite the pivots required to deal with this, the Board has dealt with some big topics over the term, especially in this past two years. We have finally settled pay equity and we hired a consultant to assist with long term planning and created a strategic plan to help direct the future of the Cavan Monaghan Library.



# Strategic Plan

In 2022 the Library Board and staff began the implementation of the Library's strategic plan.

The three directions of the plan for 2022-2028 are:

- Optimizing Spaces
- Maximizing Services
- Growing Partnerships/Funding

The strategic plan guides how the Library prepares for growth in the Township, adapts to new trends and fosters new partnerships.

2023 will see us build on what has been accomplished and growing for the future.





# Optimizing Spaces

- ❑ We are always rearranging and reconfiguring the branches - how to fit in new collections, new activities in our current footprint.
- ❑ An outdoor gazebo at the Bruce Johnston Branch was donated to the Library and provides much needed shade as well as dedicated outdoor space for children's programming in the summer.
- ❑ We opened the Library with extra hours after the May 21st windstorm to provide internet and electricity for those with outages.
- ❑ Welcomed home-based business owners who, for various reasons, required space.
- ❑ Continue to improve our Virtual Branch – updates to the website, adding new e-resources.

## 2023 Goals

**Continue optimizing our current spaces while assessing our space needs for the future to match Township growth projections.**

**Increase the Virtual Branch - adding 3 new products in 2023: Dial-a-story, LinkedIn Learning and Creativebug.**



# Maximizing Services

- ❑ Our newly-created Book Club is very popular. 3 meetings so far with 8 members in attendance.
- ❑ Volunteers have provided over 600 hours of support this year –helping out with reading buddies, summer programming, our Book on CD project, shelving and our book sale.
- ❑ Our Community Threads group supplied over 200 “Twiddle Cuffs” and lap blankets to Community Care to distribute to people with dementia.
- ❑ 120 crafts were made and distributed to the residents of the Millbrook Manor for Mother’s Day, Father’s Day and Christmas.

## 2023 Goals

**Continue to maximize services - adding new programs and new initiatives based on feedback from members.**

**With feedback from members, upgrade our brand and marketing.**

**Advertise and grow our “Library of Things” - members will be able to borrow unusual items from an ever-growing list. Currently available to borrow are items such as literacy support materials, Provincial Park Passes, puzzles, knitting needles, crochet hooks, hammers, recorders and a crockpot.**

**Modernize our resources by upgrading out IT, through a managed WIFI system and new computers for the public.**

Goal 1-Excitement and inspiration; Goal 2-Enlightening experiences; Goal 3-Dynamic community engagement;  
Goal 4-Measure program and service impact; Goal 5-Modernize resources;  
Goal 6-Upgrade brand and marketing communication



# Twiddle cuffs and lap blanket





# Growing Partnerships

- ☐ We are growing a partnership with Christian Horizon Homes, offering a welcoming space for those in their day-programs, and we are exploring social opportunities with Centennial Place.
- ☐ We welcomed the Grade 3s from the Millbrook South Cavan School and we hosted a “tech-time” at the North Cavan School.
- ☐ We took part in kindergarten orientation evenings; making parents aware of the literacy offerings at the Cavan Monaghan Library.
- ☐ We attend BIA meetings and take part in downtown activities.

## 2023 Goals

**Continue to grow and strengthen our existing partnerships and to look for more agencies and organizations with whom we can partner to provide more services and activities in the Township.**

**Dedicate staff time to attracting and organizing volunteers and fundraising initiatives.**

Goal 1-Invest in partnerships and alliances; Goal 2-Renew relationships;  
Goal 3-Increase funding; Goal 4-Invest in staff and volunteers





# Circulating Materials

Year	Spent	# of Circulating Items Purchased	Avg Cost per Circulating Item
2019	\$31,575	1549	\$20.38
2020	\$28,305	1542	\$18.36
2021	\$12,102	679	\$17.82
2022	\$9,367	570	\$16.83

Circulation/Year	Physical Items	Virtual Branch	Total
2019	38,577	9,390	47,967
2020	25,107	14,983	40,090
2021	26,306	15,556	41,862
2022	<b>24,109*</b> <b>October 31</b>	<b>13,350*</b> <b>October 31</b>	37,459*







## Special Council Meeting

<b>To:</b>	Mayor and Council
<b>Date:</b>	December 8, 2022
<b>From:</b>	Kimberley Pope, Finance Department
<b>Report Number:</b>	Finance 2022-19
<b>Subject:</b>	1st Draft 2023 Budget Presentation

### Recommendations:

1. That Council receives the 1<sup>st</sup> Draft 2023 Budget Presentation for discussion and education purposes;
2. That Council provides direction on the projects to be removed from future budget discussions to determine the Municipal Residential Tax Rate required to fund the Operating & Capital budgets;
3. That Council pre-approves the Public Works purchase of one (1) replacement vehicle for the 2010 JD Grader #31-10 and two (2) new vehicles; International Tandem Truck and New Trackless MT-7, with upset limits as identified in the 2023 Capital Budget, due to limited stock availability, extended delivery timelines and to gain the optimum purchase price for the municipality in an early tender releases; and
4. That Council pre-approves the Public Works Main Street Watermain and Roadworks, with upset limits as identified in the 2023 Capital Budget, due to the pandemic, limited stock and extended delivery timelines, with early tenders to gain an optimum price.

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### Overview:

This public budget presentation is to provide the first draft of the 2023 Operating and Capital Budgets for review, discussion and education purposes between management and Council.

The 1st draft budget presentation, without any further reductions, would require a 9.4% municipal tax rate increase to fund the full Operating & Capital budgets as presented in this draft. Staff are requesting that Council provide direction on the removal of capital projects, as per the priorities identified, to reduce the budget and determine the percentage (%) of municipal tax levy increase required to fund the 2023 Operating & Capital Budgets.

The budget committee is comprised of the Mayor, Chief Administrative Officer and the Director of Finance. Management and senior staff submitted preliminary budget estimates that would have resulted in an 11.36% tax rate increases however this has been reduced by the budget committee to a 9.4% tax rate for further discussion and direction of Council.

The following are tax rate percentage alternatives (2.5% - 5%), provided as examples, and the associated reductions required to balance the budget, for Council's review and consideration;

<u>Tax Increase</u>	<u>Tax Levy Revenue</u>	<u>Budget Cuts Needed</u>
2.5%	\$10,800,926	-\$727,000
3.0%	\$10,853,626	-\$674,000
3.5%	\$10,906,326	-\$622,000
4.0%	\$10,959,026	-\$569,000
4.5%	\$11,011,726	-\$516,000
5.0%	\$11,064,426	-\$464,000

Approximately every 1% municipal residential tax rate increase equals an additional \$105,400 in revenue towards the Operating & Capital budgets.

The year-to-date actuals within the first draft provide expenditures up to and including October 31st, 2022 as submitted to the municipality. These year-to-date actuals will be updated with each subsequent budget report to include expenditures up to and including November 30th (second draft) and December 31st (final budget report).

## Tax Levy Comparison

The tax rate and assessment comparisons provide a summary of the tax rate changes over the past four 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.

	<u>Tax Rate and Assessment Comparison</u>				
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023 Draft</u>
Amount to be raised by Taxes	\$8,369,845	\$9,566,884	\$9,806,049	\$10,488,045	
Weighted Assessment	\$1,272,470,506	\$1,409,981,617	\$1,431,048,372	\$1,488,177,140	\$1,495,179,587
Increase in CVA year over year	8.1%	10.8%	1.5%	4.0%	0.5%
Taxes per 100,000 Residential	\$657.76	\$678.51	\$685.24	\$704.76	TBD
Increase in Tax Levy %	2.5%	3.2%	1.0%	2.85%	

The growth in the municipal roll current values estimate that for every 1% municipal tax increase in the 2023 budget will result in \$105,400 of municipal tax revenues.

An estimated 1% municipal tax levy increase equals a property tax increase of;

- \$7.05 per \$100,000 current value assessment, based on the current MPAC Assessment Roll Total (2016 phased-in values),
- \$28.19 per \$400,000 current value assessment, based on the median MPAC Assessment Roll Total (2016 phased-in values).



## MPAC Provincial Property Assessment Update

As part of the Ontario Government's Ontario Economic Outlook and Fiscal Review on November 4, 2022 the Minister of Finance and President of the Treasury Board announced the Province's decision to postpone a province-wide property assessment update for 2023 due to the pandemic. The province has postponed the update for 2021, 2022 and 2023 property tax years.

The MPAC median current value assessment (CVA) in Cavan Monaghan is estimated at \$400,000 based on the 2016 phased-in values. MPAC assessments do not necessarily reflect what realtors would determine is the market value of your property when you list it for sale. MPAC assessments in many cases are a behind the actual current market, partly because they are only completed every four years.

MPAC property assessments for the 2023 property tax year will continue to be based on January 1, 2016 fully phased-in values.

Example:

A property valued at \$228,000 on January 1, 2016 will continue to be valued at \$228,000 for the 2023 property tax year.

This same property with a previous valuation of \$162,000 (2012) experienced a valuation increase of \$66,000 over the four year phase in cycle from 2017-2020. The difference between the 2012 value and 2016 value is divided by four to determine the phase in value for each tax year.

- $\$228,000 - \$162,000 = \$66,000$
- $\$66,000 / 4 \text{ years} = \$16,500$



The 2023 MPAC estimated roll total has increased by approximately 2.24% as result of the new development and/or growth within the township in 2022, which is expected to generate \$54,949 in additional municipal tax revenues for 2023.

## Financial Impact:

### Operating

The Operating budget presented contains a consolidated department net increase of 10.3% which includes increased pressure on expenditures, maintaining efficiencies and improving online access/delivery of services as set by Council, policy, by-law, and provincial legislation requirements. The summary below indicates each department's efforts to maintain operations, managing inflation and adjusting to the pressures on delivery of products and services.

	2022 Final Budget	2023 Budget	Increase / Decrease Value	%
<b>Operating Budget</b>				
Planning & ECD	\$582,740	\$637,452	\$54,712	9.4%
<i>Building (funded through Building Reserve)</i>	\$399,695	\$405,946	\$6,251	1.6%
By-law Enforcement	\$13,931	\$56,210	\$42,279	303.5%
Protective Services (Operating)	\$858,216	\$970,219	\$112,003	12.9%
Protective Services (Vehicles)	\$49,750	\$55,100	\$5,350	10.7%
Public Works (Operating)	\$1,760,243	\$1,894,072	\$133,829	7.6%
Public Works (Vehicles)	\$300,950	\$303,395	\$2,445	0.8%
Public Works (Solar)	\$877	\$21,257	\$20,380	2323.5%
Public Works (Environmental)	\$394,955	\$490,730	\$95,775	24.2%
Parks & Facilities (Operating)	\$1,215,117	\$1,193,646	-\$21,471	-1.8%
Parks & Facilities (Vehicles)	\$20,650	\$30,240	\$9,590	46.4%
Office of the CAO	\$244,749	\$252,235	\$7,486	3.1%
Office of the Clerk	\$243,059	\$268,030	\$24,971	10.3%
Finance & Information Technology	\$309,962	\$319,335	\$9,373	3.0%
Protective Services (Fire Hall Capital Loan)		\$101,650	\$101,650	
Public Works (Operation Center & Yard Capital Loans)		\$48,420	\$48,420	
Parks & Facilities (Millbrook Yard Capital Loan)		\$12,320	\$12,320	
<b>Consolidated Department Net Changes</b>	<b>\$6,394,894</b>	<b>\$7,060,257</b>	<b>\$665,363</b>	<b>10.3%</b>
<b>Council</b>	<b>\$187,760</b>	<b>\$224,600</b>	<b>\$36,840</b>	<b>19.6%</b>
Library Allocated Expenses	\$16,530	\$16,861	\$331	2.0%
Library Board Operating Levy	\$280,953	\$328,030	\$47,077	16.8%
Library Board Capital Levy	\$0	\$56,559	\$56,559	
Ganaraska, Kawartha & Otonabee Conservation	\$107,312	\$107,461	\$149	0.1%
Committees of Council	\$10,174	\$14,300	\$4,126	40.6%
Police Contract & Services	\$1,402,130	\$1,447,129	\$44,999	3.2%
<b>Consolidated Other Services/Levy Changes</b>	<b>\$2,004,859</b>	<b>\$2,194,940</b>	<b>\$190,081</b>	<b>9.5%</b>
<b>Total Department &amp; Other Services/Levy</b>	<b>\$8,399,753</b>	<b>\$9,255,197</b>	<b>\$855,444</b>	<b>10.2%</b>
<i>Water &amp; Wastewater (funded through User Fees)</i>	<i>\$1,643,565</i>	<i>\$1,708,536</i>	<i>\$64,971</i>	<i>4.0%</i>
<b>Consolidated Other Services/Levy Changes</b>	<b>\$10,043,318</b>	<b>\$10,963,733</b>	<b>\$920,415</b>	<b>9.2%</b>

The Canadian Union of Public Employees Local 1306.2/1306.8 collective agreements renewed in 2022 on By-law No. 2022-48 (Parks) and 2022-34 (Public Works) with a 5.25% wage increase over a three year term (2022-2024).

The Consumer Price Index rose 7% in the 12 months to August; on the September 2022 notice from Statistics Canada and the municipal wage grid indexed as per Personnel Policy By-law 2020-12, Section 12.1.4.

The Construction Price Index rose 25.9% in the year over year (Q3 2021 to Q3 2022), and the 2023 Development Charges indexed as per By-law 2019-18, Section 5.1.



On November 7, 2022 Council received the annual User Fees & Charges By-law, Finance Report 2022-17, to ensure municipal revenues for services reduce the impact of the cost of services on the municipal property tax rate.

## Departmental Summary

A summary of changes within the 2023 Draft Operating Budget Proposal are provided during the budget committee meetings with department management staff, as indicated below. The following percentage allocations have been applied across all departments;

- 2023 source deduction and benefit rates (OMERS, EI, CPP, EHT, WSIB, Manulife, etc.) have been adjusted
- 25% increase Corporate Insurance allocations (based on preliminary estimates)
- 9% OMERS eligibility for part-time staff upon hire, effective January 1 2023
- 7% CPI wage grid indexing applied as per By-law 2020-12, Section 12.1.4.
- 3% increase to Hydro, Gas & Fuel
- 2% increase to Voip/Landline phone services
- 2% increase to internal “allocation” expense lines across departments
- Debenture estimates included for three Capital Projects; Parks and Public Works Millbrook Depot, Cavan Public Works Operation Center and the Fire Station No.1 with Ambulance.

The **Planning & Economic Development Department** has an increase of 9.4% (+\$54,712) which is primarily attributed to the following:

- Economic Development Events and Advertising
- Vacant Planner position and contracted professional services to assist during the transition

The **Building Department** budget is funded through building permit revenues and therefore does not affect the municipal tax rate. The Building Department has an increase of 1.6% (+\$6,251) which is primarily attributed to grid indexing for wages & benefits.

The **By-law Department** has an increase of 303.5% (+\$42,279) which is primarily attributed to a part-time by-law officer position in collaboration with municipal partnership in cost sharing within the County of Peterborough. The budget request is proposed for the gradual phasing in of by-law enforcement with increased population of more than 10,000 people and the new subdivision to be assumed by the Township as will the issues that will increase by-law enforcement (i.e., parking, neighbor complaints).which will also assume more complex matter related to animal control services.

The **Protective Services (Fire) Department** has a consolidated increase of 12.9% (+\$117,353) which is attributed to the following;

- Deputy Fire Chief appointed as approved in the Master Fire Plan Report 2020 with funding approval in the 2022 Budget for Q3 and full year budget for 2023,
- Fire Call volumes increased over 11% in 2021 with an estimated 6% increase forecasted in 2022.

The **Public Works Department** has a consolidated increase of 7.6% (+\$156,654) which is primarily attributed to the following;

- Expansion of Public Works Roads staff to nine routes (from eight) and associated operating costs for subdivision assumed roads,
- Increased costs of materials (cold mix, gravel, calcium chloride) and services.

The **Parks & Facilities Department** has a decrease of 1.0% (-\$11,881) which is primarily attributed to the following;

- Increase in estimated rental revenues due to reopening of the CMCC and loosening of pandemic restrictions
- Increase in advertising revenue and contracted services

The **Office of the CAO** has an increase of 3.1% (+\$7,486) which is primarily attributed to grid indexing for wages & benefits.

The **Office of the Clerk** has a increase of 10.3% (\$24,971) which is primarily attributed to grid indexing for wages & benefits.

The **Finance Department & Information Technology** has an increase of 3.0% (\$9,373) which is primarily attributed to the following;

- Increased cost of software licensing and support with minimal IT reserves
- Reduced grant utilized to offset contract position for implementation of financial software and integration between departments,

The **Council** budget has an increase of 19.6% (+\$36,840) which is primarily attributed to grid indexing, benefit premium adjustments, council training and an estimated \$3.5K rollover, per Council member, to ensure all members have the opportunity to attend all four (4) municipal conferences as per the maximums established in the Council Remuneration By-law No. 2022-30.

The **Conservation and Authorities** budget has an estimated consolidated increase of 0.1% (\$149) as not all 2023 levy requests have been received.

The **Committees of Council** budget has an increase of 40.6% (+\$4,126) overall which is primarily attributed to MRHAC and the shared Heritage Co-ordinator contract position.

The **Police Contract & Services** budget has an estimated increase of 3.2% (\$44,999) which is primarily attributed to the increase in Police Contract and estimated Insurance Premiums.

## **Environmental Tax Rate**

The 2023 Environmental Budget indicates a total levy increase of \$73,275 for the operational costs within each ward, waste programs, landfill monitoring and transfer station expenses without additional grant funding available to offset the kitchen waste collection program. In addition, the waste collection contract was tendered in 2023 however due to substantial increased costs staff recommended, PW 2022-18, to extend the present contract with 2337700 Ontario Ltd, operating as Wither's Waste Management. The PW 2022-22 proposed Waste Management changes are reflected in the calculations. This budget equals an environmental tax rate increase of \$4.79 per \$100,000 of current value assessment, based on the estimated MPAC Assessment Roll Total. Therefore, on a \$400,000 assessed residential property the total environmental tax rate increase would be \$19.16.



## Water and Wastewater

The Water and Wastewater Operating Budget is presented utilizing the Water & Wastewater Financial Plan, Rate Study and User Fees and Charges By-law 2020-66 and the 2022 Watson & Associates Rate Study Analysis including the approved User Fees and Charges By-law 2022-67. Any funds remaining at the end of the year are transferred into the Water & Wastewater Reserve for future years of Capital and/or Operations. The water service is user paid and therefore does not affect the municipal tax rate.

## Capital

The 2023 Capital Budget presented contains an estimated \$9,571,320 total Capital Expenditures including the 2022 capital roll overs. Staff are requesting Council's review and direction on the capital projects, in alignment with priorities identified within the Corporate Strategic Plan, to match the proposed municipal tax levy increase. Approximately every 1% residential tax rate increase will equal \$105,400 in municipal tax revenues.

A summary of the 2023 draft Capital Budget is provided below;

Total Capital Requests	\$ 9,571,320
Less: 2022 Capital Roll Over	\$ (2,504,411)
Less: Future Year pre-approvals	\$ (187,190)
<b>Total 2023 Capital Expenditures</b>	<b>\$ 6,879,719</b>
Reserve/Other Funding to Offset Capital	\$ (2,763,167)
<b>Net 2023 Capital Expenditures</b>	<b>\$ 4,116,552</b>
<i>Net 2022 Capital Expenditures</i>	<i>\$ 3,599,737</i>

### Funding Sources:

Asset Replacement Reserve funded through the Municipal Tax Levy	\$ 2,608,047
Capital Requests funded through the Municipal Tax Levy @ X.XX% increase	\$ 1,508,505
Total Capital Funded through Municipal Tax Levy	\$ 4,116,552

## Capital Infrastructure Projects

On July 5, 2021 Council directed staff to proceed with the tendering process for the three buildings listed below. The Township engaged Greenview Environmental Management to provide detailed design and tender documents for all three projects. Debenture payments have been estimated in the 2023 Operating Budget.

### **Parks and Public Works Millbrook Depot (PW 2022-01)**

The total budget for the project is \$872,104

The existing municipal building, located at 70 King St. West has been a works depot for the village of Millbrook for many years. It houses both parks & recreation and public works during year-round operations. The tender for building re-construction was awarded to Mortlock Construction Inc. at the January 17, 2022 Council Meeting.

Estimated annual debentures of \$24,640 Township (0.23% Tax Levy increase) + \$31,360 DC debenture.

### **Cavan Public Works Operation Center (PW 2022-12)**

Total Budget for the project is \$3,018,914

The existing public works operations centre, located at 1470 County 10, has been a works depot for the Township for many years. The tender for the building construction was awarded to Mortlock Construction at the May 19, 2022 Council

Meeting. The building construction includes new site servicing to the building with a septic system and well, new wood frame building structure, steel cladding, new roofing, electrical, plumbing and HVAC.  
Estimated annual debentures of \$72,200 Township (0.69% Tax Levy increase) + \$87,300 DC debenture.

**Fire and Ambulance Station (Fire 2022-02)**

Total Budget for the project is \$7,979,510

On June 21, 2021, Council approved 988 County Road 10 as the site for the replacement of the Fire Hall and Ambulance Station. The tender to build the new Fire Hall and Ambulance Station was awarded to Gay Company Limited at the August 2, 2022 Council Meeting.

Estimated annual debentures of \$203,300 Township (1.93% Tax Levy increase) + \$205,800 DC debenture.

## **2023 Pre-Approval Requests**

### **1. Replacement for 2010 JD Grader #31-10**

The replacement vehicle for the 2010 JD Grader #31-10 is included within the Roads 2023 Capital Budget for a total estimated purchase price of \$560,000. This purchase is funded through \$250,000 Reserves, \$141,500 from Asset Replacement Reserve plus \$68,500 anticipated from the sale of the 2008 Volvo Grader and \$100,000 anticipated from the sale of the 2010 JD Grader #31-10. Due to the pandemic, limited stock and extended delivery timelines, staff are requesting the pre-approval of this vehicle to gain the optimum price and receive fleet delivery as soon as possible. Discussions with suppliers have provided estimated timelines of 20-24 months for new Graders.

### **2. New International Tandem Truck & New Trackless MT-7**

Two (2) new vehicles are included in the Roads 2023 Capital Budget for a total estimated purchase price of \$536,000, for the New International Tandem Truck (\$356,000) & New Trackless MT-7 (\$180,000). with a breakdown of \$300,000 for the Tandem and \$180,000 for the Trackless. The combined purchase are eligible for full funding of \$536,000 through Development Charges (DC Table 5-5 No.2 & 5). Due to the pandemic, limited stock and extended delivery timelines, staff are requesting the pre-approval of these vehicles with tenders to go out in January 2023 to gain the optimum price and receive fleet delivery within 2023 for the Trackless and 2024 for the Tandem. Discussions with suppliers have provided estimated timelines for delivery of 24 months for Tandem Trucks and 8 months minimum for Trackless MT-7.

### **3. Main Street Watermain & Roadworks**

The Main Street Watermain and Roadworks, estimated cost of \$1,110,000 are included in the Water & Wastewater Capital Budget (\$600,000) and the Roads Capital Budget (\$510,000). The \$600,000 Rehabilitation of Main Street Watermains, received ICIP Green Grant approval, and is funded through the \$277,748 rollover, \$225,000 from Development Charges (DC Table 5-8 No.3, 4) and the remaining \$97,252 from the Water & Wastewater Reserves.

The \$510,000 Roads Capital Budget is identified under Hot Mix Paving (\$420,000) and Sidewalks (\$90,000), and is funded by \$291,005 of Asset Replacement Reserve Transfers and the remaining \$218,995 to be funded through the municipal levy. Due to the pandemic, limited stock and extended delivery timelines, staff are requesting the pre-approval of this project with tenders to go out in December 2022 or January 2023 to gain an optimum price.

## **2020 Grant Applications approved (rollover into 2023)**

### **Investing in Canada Infrastructure Program (ICIP) Community Culture and Recreation Stream Grant Applications (2)**

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

#### **Parks & Facilities Report 2019-15 (grant approved March 2022)**

1. \$966,000 Renovation of the Millbrook Arena to a multipurpose community hub  
Total Municipal Contribution of \$244,750 commitment over term of project completion by 2026.

#### **Council Motion R/04/11/19/13 (grant approved August 2022)**

2. \$511,750 Rehabilitation of the historically designated Old Millbrook School  
Total Municipal Contribution of \$129,660 commitment over term of project completion by 2026.

### **Investing in Canada Infrastructure Program (ICIP) Green Infrastructure Stream Grant Application, Intake 2**

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

#### **Public Works – W&WW (grant approved April 2022)**

1. \$312,500 Rehabilitation of Main Street Watermains (pending approval)  
Total Municipal Contribution of \$83,344 commitment over term of project completion by 2026.

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

Building on Ontario's previous investment to modernize municipal service delivery, the province's 405 small and rural municipalities will have access to an additional \$125 million through 2022-23. As per Finance Report 2019-19 (1<sup>st</sup> application intake) \$25,000 Website & IT Modernization Plan was approved and the Website & IT Service Delivery and Modernization Review by Meyers Norris Penny (MNP) LLP, approved by Council on September 21, 2022, ECD Report 2022-06 RFP 2022-06, was completed.

The municipality applied for the 2nd application intake of the MMP Grant program in March 2023 which allowed municipalities to benefit from provincial funding to conduct third party reviews as well as to implement projects to increase efficiency and effectiveness and lower costs in the longer term that support the following priorities; digital modernization, service integration, streamlined development approvals and shared services/alternative delivery models

1. **\$117,000 IT Modernization Plan implementation** (2<sup>nd</sup> application intake, approved November 2021)  
This \$80K application followed the recommendations from MNP (January 2023) to implement recommendations in the IT Modernization Plan which includes



\$16,000 for IT Policy Handbook Development & Procurement, \$35,000 to Test & Validate Security Posture and \$25,000 for Service Modernization Review/Consulting Support with reimbursement of 75% of project costs up to maximum of \$117,000. This is a roll-over project into 2023.

### **Covid-19 Fiscal Impact Update**

Finance Report 2022-18 provided an update on the financial impact to the municipality as of September 30, 2022. Since 2020 the municipality has experienced operating costs and pressures of \$593,410 due to the COVID-19 pandemic, as a result of waiving late payment penalties (April - October, 2020), loss of rental revenues and additional operating costs during the pandemic as itemized below;

\$154,191	Loss of Penalty & Interest on Property Taxes (2020)
\$ 23,047	Loss of Water and Wastewater Penalty Fees (2020)
\$144,944	Loss of Parks & Facilities Rental Revenue Losses (2020)
\$ 78,068	Loss of Parks & Facilities Rental Revenue Losses (2021)
<b>\$400,250</b>	<b>Total Revenue Losses</b>
+	
\$139,922	Operating Costs (2020)
\$ 37,215	Operating Costs (2021)
\$ 16,023	Operating Costs (as of Q3 2022)
<b>\$193,160</b>	<b>Total Operating Costs (Emergency Fund "77")</b>

The municipality received a total of \$325,430 in funding to support Covid-19 related costs released through two programs; Safe Restart Allocation (SRA) Phase 1 (\$217,100) & Phase 2 (\$43,000) and the 2021 Provincial Covid-19 Recovery Funding for Municipalities (\$65,330). Funding has been applied to the revenue losses and operating costs as identified.

### **May 21st Storm Fiscal Impact Update:**

The municipality also tracked the extraordinary costs due to the severe thunderstorm/high winds event that occurred on Saturday May 21 which resulted in the widespread power outage, broken poles and downed lines/damaged equipment across Ontario and within our community.

The actual expenditures incurred as a result of the storm totalled \$83,315 between May 21 - September 30, 2022 and were allocated to the Emergency Fund "77".

The Municipal Disaster Recovery Assistance (MDRA) program provided a reimbursement to municipalities at 75% for expenses up to the first three per cent, and 95% for expenses exceeding the first three per cent of the municipality's own purpose taxation levy.

However as the three percent threshold calculation for the Township of Cavan Monaghan is \$325,149 (3% of 2022 Municipal General + Environmental Levy) and the expenditures did not exceed the threshold therefore the municipality was ineligible to submit an application for fund recovery.

## **Stabilized Taxation and Asset Replacement**

The recommendations in the Potential Impact of Loss of OLG Funding Report (2012) and the Modified Service Delivery Review (2013) were implemented through historical budgets to bring Cavan Monaghan tax levels up to comparator municipalities and eliminated the use of OLG revenues to subsidize the municipal tax rate.

The recommendations were divided into three phases to enable the municipality to remove dependency on OLG revenues;

- Phase 1: Removal of OLG Revenues from the Operating Budget, completed in 2013, eliminating \$1.4 million OLG dependency from the annual budget (as per 2011)
- Phase 2: Removal of OLG Revenues from Capital Budget, completed in 2015, maintaining a minimum \$1.1 million contribution through the municipal levy
- Phase 3: Removal of OLG Revenues as the primary source of Revenues for investment to the Asset Replacement Reserve (ARR). Since 2016 the municipality has transferred greater than 80% of the annual audited depreciation to the ARR. Including all transfers to date (2012-2022) the municipality has transferred a cumulative total of \$18M which represents 83% of the annual audited depreciation values since 2012. In 2023, 100% of the \$2.6M of audited depreciation is recommended for transfer into the Asset Replacement Reserve.

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

## **Reserve and Reserve Funds**

The estimated 2022 Year End Reserve and Reserve Fund balances will be provided in the final budget report including the year end roll-overs. Attached is the 2021 Reserves & Development Charges Reserve Funds Report as audited by Baker Tilly KDN LLP and presented to Council on July 4, 2022, Finance Report 2022-12.

### **Attachments:**

- No. 1 1<sup>st</sup> Draft - 2023 Tax Rate calculation (estimated)
- No. 2 1<sup>st</sup> Draft - 2023 Environmental Tax Rate calculation (estimated)
- No. 3 1<sup>st</sup> Draft - 2023 Budget Summary
- No. 4 1<sup>st</sup> Draft - 2023 Operating Budget Summary Reports
- No. 5 1<sup>st</sup> Draft – 2023 Library Budget Report and Documents
- No. 6 1<sup>st</sup> Draft - 2023 Capital Requests
- No. 7 2021 Reserves & Development Charges Reserve Funds
- No. 8 W&WW - 1<sup>st</sup> Draft – 2023 Operating Budget Summary Report
- No. 9 W&WW - 1<sup>st</sup> Draft – 2023 Capital Requests

Respectfully Submitted by,

Reviewed by,

Kimberley Pope  
Director of Finance/Treasurer

Yvette Hurley  
Chief Administrative Officer

## 2023 Municipal Tax Rates

1st Draft (increase TBD)

Property Class Description	RTC	RTQ	2023 MPAC Estimated Roll Total	Tax Ratio	Tax Rate Reduction	Weighted Assessment	1st Draft Tax Rate	1st Draft 2023 Taxes
Commercial, , Exempt From Taxation, But Eligible For Payment-In-Lieu Of Taxes At The Full Rate.	C	F	2,725,362	1.0986	1	2,994,082	0.00847037	23,085
Commercial, Payment In Lieu, Full, Excess Land	C	V	1,175,956	1.0986	0.7	904,334	0.00592926	6,973
School Rates).	C	G	396,037	1.0986	1	435,086	0.00847037	3,355
Commercial, Taxable vacan land shared, Subject To Payment-In-Lieu Of Taxes At The Full Rate.	C	J	86,427,728	1.0986	0.7	66,464,651	0.00592926	512,452
Commercial, Taxable At The Full Rate.	C	T	3,592,801	1.0986	1	3,947,051	0.00847037	30,432
Commercial taxable: Excess land	C	U	106,353	1.0986	0.7	81,787	0.00592926	631
Commercial, Taxable At The Vacant Land Rate.	C	X	4,063,987	1.0986	0.7	3,125,287	0.00592926	24,096
Commerical payment in lieu full vacan land	C	Y	137,752	1.0986	0.7	105,934	0.00592926	817
Commercial payment in lieu general vacant land	C	Z		1.0986	0.7	-	0.00592926	0
New Construction Commercial: Full No Support	X	T	7,798,381	1.0986	1	8,567,302	0.00847037	66,055
Exempt	E		68,500,264	0	0	-	-	0
Farmland, Taxable At The Full Rate.	F	T	218,913,583	1	0.25	54,728,396	0.00192754	421,964
Industrial, Taxable, Shared Payment-In-Lieu (Not Pil But Shared As If It Was)	I	H	75,460	1.5432	1	116,449	0.01189830	898
Industrial, Taxable At The Full Rate.	I	T	3,876,907	1.5432	1	5,982,843	0.01189830	46,129
Industrial, Taxable At The Vacant Land Rate. Excess Land	I	U	450,631	1.5432	0.65	452,019	0.00773390	3,485
Industrial, Taxable At The Vacant Land Rate.	I	X	4,084,548	1.5432	0.65	4,097,128	0.00773390	31,589
New Construction Industrial, Taxable At The Full Rate.	J	T	1,739,118	1.5432	1	2,683,808	0.01189830	20,693
Pipeline Taxable: Full	P	T	7,583,448	1	0.9386	7,117,824	0.00723675	54,879
Multi-Residential Taxable: Full	M	T	4,027,219	1	1.5815	6,369,047	0.01219360	49,106
School Rates).	R	G	1,759,376	1	1	1,759,376	0.00771015	13,565
Rate.	R	P		1	1	-	0.00771015	0
Residential, Taxable At The Full Rate.	R	T	1,323,363,500	1	1	1,323,363,500	0.00771015	10,203,331
Managed Forest, Taxable At The Full Rate.	T	T	7,534,728	1	0.25	1,883,682	0.00192754	14,523
			<b>\$ 1,748,333,138</b>			<b>1,495,179,587</b>		<b>11,528,059</b>

Estimated Break-even, with 0% TAX INCREASE, equals \$54,949 of additional tax revenue

<b>2023</b>	<b>\$771.02</b>
<b>2022</b>	<b>\$704.76</b>
<b>Estimated increase in Residential Tax Rate %</b>	<b>9.4%</b>
<b>\$ Value of increase per 100,000 Residential CVA</b>	<b>\$66.26</b>

2023 Estimated Budget Requirement	11,528,053
Amount to be raised by taxes	11,528,053
Weighted Assessment	1,495,179,587
Tax Rate	0.00771015
Taxes per 100,000 Residential Assessment	771.02

Approximately every 1% residential tax rate increase equals \$105,400



## 2023 Environmental Tax Rates

1st Draft (20.3% increase)

Property Class Description	RTC	RTQ	2023 MPAC Estimated Roll Total	Tax Ratio	Tax Rate Reduction	Weighted Assessment	1st Draft Tax Rate	1st Draft 2023 Taxes
Commercial, , Exempt From Taxation, But Eligible For Payment-In-Lieu Of Taxes At The Full Rate.	C	F	2,725,362	1.0986	1	2,994,082	0.00031119	848
Commercial, Payment In Lieu, Full, Excess Land	C	V	1,175,956	1.0986	0.7	904,334	0.00021784	256
(No School Rates).	C	G	396,037	1.0986	1	435,086	0.00031119	123
Commercial, Taxable vacan land shared, Subject To Payment-In-Lieu Of Taxes At The Full Rate.	C	J	86,427,728	1.0986	0.7	66,464,651	0.00021784	18,827
Commercial, Taxable At The Full Rate.	C	T	3,592,801	1.0986	1	3,947,051	0.00031119	1,118
Commercial taxable: Excess land	C	U	106,353	1.0986	0.7	81,787	0.00021784	23
Commercial, Taxable At The Vacant Land Rate.	C	X	4,063,987	1.0986	0.7	3,125,287	0.00021784	885
Commerical payment in lieu full vacan land	C	Y	137,752	1.0986	0.7	105,934	0.00021784	30
Commercial payment in lieu general vacant land	C	Z	-	1.0986	0.7	-	0.00021784	-
New Construction Commercial: Full No Support	X	T	7,798,381	1.0986	1	8,567,302	0.00031119	2,427
Exempt	E	O	68,500,264	0	0	-	-	-
Farmland, Taxable At The Full Rate.	F	T	218,913,583	1	0.25	54,728,396	0.00007082	15,503
Industrial, Taxable, Shared Payment-In-Lieu (Not Pil But Shared As If It Was)	I	H	75,460	1.5432	1	116,449	0.00043713	33
Industrial, Taxable At The Full Rate.	I	T	3,876,907	1.5432	1	5,982,843	0.00043713	1,695
Industrial, Taxable At The Vacant Land Rate. Excess Land	I	U	450,631	1.5432	0.65	452,019	0.00028414	128
Industrial, Taxable At The Vacant Land Rate.	I	X	4,084,548	1.5432	0.65	4,097,128	0.00028414	1,161
New Construction Industrial, Taxable At The Full Rate.	J	T	1,739,118	1.5432	1	2,683,808	0.00043713	760
Pipeline Taxable: Full	P	T	7,583,448	1	0.9386	7,117,824	0.00026587	2,016
Multi-Residential Taxable: Full	M	T	4,027,219	1	1.5815	6,369,047	0.00044798	1,804
School Rates).	R	G	1,759,376	1	1	1,759,376	0.00028326	498
Rate.	R	P	-	1	1	-	0.00028326	-
Residential, Taxable At The Full Rate.	R	T	1,323,363,500	1	1	1,323,363,500	0.00028326	374,861
Managed Forest, Taxable At The Full Rate.	T	T	7,534,728	1	0.25	1,883,682	0.00007082	534
			<b>\$ 1,748,333,138</b>			<b>1,495,179,587</b>		<b>423,530</b>

**2023 \$28.33**  
**2022 \$23.54**  
**Estimated increase in Environmental Tax Rate % 20.3%**  
**\$ Value of increase per 100,000 Residential CVA \$4.79**

2023 Estimated Budget Requirement	423,530
Amount to be raised by taxes	423,530
Weighted Assessment	1,495,179,587
Tax Rate	0.00028326
Environmental Taxes per 100,000	
Residential Assessment	28.33



## 2023 Budget Summary 1st Draft (increase TBD)

Summary 2023 Project Budget	Operating % Net change over 2022	Operating	Capital	Total	Tax Levy	Prov/Fed Grant	DC's and/or Reserve Funds	User Fees & Other Revenue	Total
Planning & ECD	9.4%	651,452	361,668	1,013,120	849,120		150,000	14,000	1,013,120
Building	1.6%	405,946		405,946	-		150,436	255,510	405,946
By-Law Enforcement	303.5%	56,210		56,210	56,210				56,210
Protective Services (Fire)	19.4%	1,299,569	640,000	1,939,569	1,439,719		447,650	52,200	1,939,569
Public Works	9.0%	2,425,074	3,206,634	5,631,708	3,386,509	292,188	1,829,411	123,600	5,631,708
Parks & Facilities Department	0.0%	1,615,486	2,389,362	4,004,848	3,451,895	118,200	71,153	363,600	4,004,848
Office of the CAO	3.1%	412,235	50,000	462,235	302,235			160,000	462,235
Office of the Clerk	8.2%	308,530		308,530	263,030	6,000		39,500	308,530
Finance & Information Technology	3.0%	754,915	2,923,655	3,678,570	3,218,015	50,000	19,325	391,230	3,678,570
<b>Consolidated Department Net Changes</b>	<b>10.3%</b>								
Council	19.6%	242,100		242,100	224,600		17,500		242,100
Library Board Levies & Allocated Expenses	16.8%	406,450		406,450	401,450		5,000		406,450
Ganaraska, Kawartha & Otonabee Conservation	0.1%	107,461		107,461	107,461				107,461
Committee's of Council	40.6%	24,380		24,380	14,300	5,018	5,063		24,380
Police Service Contract, Board & Community Policing	3.2%	1,447,129		1,447,129	1,441,009		(16,240)	22,360	1,447,129
<b>Consolidated Other Services/Levy Changes</b>	<b>9.5%</b>								
<b>Sub total: Projected Budget</b>		<b>10,156,937</b>	<b>9,571,319</b>	<b>19,728,256</b>					
Less: 2022 Capital Roll Overs			(2,504,410)	(2,504,410)	(2,504,410)				(2,504,410)
Less: Future Budget pre-approvals			(187,190)	(187,190)	(187,190)				(187,190)
Less: 2022 Operating Surplus (estimated)		(400,000)		(400,000)	(400,000)				(400,000)
<b>Total Budget</b>		<b>9,756,937</b>	<b>6,879,719</b>	<b>16,636,656</b>					
Unfunded Budget to be removed (Capital)									
Contribution from Casino Reserve Rate Stabilization		-	-	-	-				-
Contribution from Casino Reserve for Capital Requests		-	-	-	-				-
Provincial Grants (OMPF)		-	-	-	(535,900)	535,900			-
Provincial Grants (OCIF-Formula-Based Funding)					(511,608)				(511,608)
Contribution to Future Infrastructure Reserve					511,608				511,608
Ontario Lottery & Gaming Corp. (OLG) Revenues, 150 Slots (estimated)					(300,000)				(300,000)
Contributions to Asset Replacement Reserve Loan					300,000				300,000
Canada Community Building Fund (prev FedGasTax Grant)					(292,188)				(292,188)
Contributions to Capital Roads Projects					292,188				292,188
Special Charges; Environmental Services and BIA Levy		504,730		504,730	437,530		8,200	59,000	504,730
<b>Total (including Casino, Fed Gas Tax &amp; BIA)</b>		<b>10,261,667</b>	<b>6,879,719</b>	<b>17,141,386</b>	<b>11,965,583</b>	<b>1,007,306</b>	<b>2,687,498</b>	<b>1,481,000</b>	<b>17,141,386</b>
<b>Revenues</b>		<b>Operating</b>	<b>Capital</b>	<b>Total</b>	<div> <div>9.4% Residential Tax Rate Increase (without further reductions)</div> <div>* 5.0% Residential Tax Rate Increase (with \$464K reductions)</div> <div>* 3.0% Residential Tax Rate Increase (with \$674K reductions)</div> <div>* 2.5% Residential Tax Rate Increase (with \$727K reductions)</div> <div>Approximately every 10% residential tax rate increase equals \$105,400</div> </div>				
General Tax Levy		7,411,501	4,116,552	11,528,053					
Special Charges; Environmental Services and BIA Levy		437,530	-	437,530					
Provincial/Federal Grants		596,918	410,388	1,007,306					
Development Charges & Reserve Funds		354,719	2,332,779	2,687,498					
Other Revenue		1,465,000	16,000	1,481,000					
<b>Total</b>		<b>10,265,668</b>	<b>6,875,719</b>	<b>17,141,387</b>	<b>1</b>				
<b>% Net change over 2022</b>									
<b>Special Charges</b>									
Environmental Levy	24%	490,730	-	490,730	423,530		8,200	59,000	490,730
Millbrook BIA	0%	14,000		14,000	14,000			-	14,000
<b>Total</b>		<b>504,730</b>	<b>-</b>	<b>504,730</b>	<b>437,530</b>	<b>-</b>	<b>8,200</b>	<b>59,000</b>	<b>504,730</b>

## General Ledger

### Revenue and Expense Working Current Budget Report Fiscal Year 2023 To Period 1 by Department

Account	Description	2022 Total Budget	2022 Actual	Proposed Budget	Final Budget
01-4780	Economic Development Administration	178,849.00	154,637.88	217,095.00	
01-4920	Planning Administration	391,291.00	270,636.38	407,757.00	
01-4970	Plan of Subdivison Applications	0.00	-3,693.66		
01-4980	Site Plan Approval Applications	100.00	1,808.36	100.00	
01-5000	Source Water Protection	12,500.00	6,250.00	12,500.00	
01-9530	Recreation Land (The Planning Act)	0.00	-123,750.00		
Total Revenues:		-22,000.00	-150,165.66	-14,000.00	
Total Expenses:		604,740.00	456,054.62	651,452.00	
Report Net:		582,740.00	305,888.96	637,452.00	



## General Ledger

### Revenue and Expense Working Current Budget Report Fiscal Year 2023 To Period 1 by Department

Account	Description	2022 Total Budget	2022 Actual	Proposed Budget	Final Budget
01-4910	Building Services Administration	-1,850.00	32,750.56	-1,650.00	
01-4911	Ford Ranger, B1-11	0.00	131.60		
01-4914	Colorado, B2-20	1,850.00	1,286.60	1,650.00	
01-4915	ON Building Code Act, Enforcement	0.00	-449.60		
Total Revenues:		-399,695.00	-231,835.97	-405,946.00	
Total Expenses:		399,695.00	265,555.13	405,946.00	
Report Net:		0.00	33,719.16		

General Ledger  
Revenue and Expense Working Current Budget Report  
Fiscal Year 2023 To Period 1 by Department

Account	Description	2022 Total Budget	2022 Actual	Proposed Budget	Final Budget
01-4460	By-law Enforcement	13,931.00	6,170.03	56,210.00	
Total Revenues:		0.00	0.00		
Total Expenses:		13,931.00	6,170.03	56,210.00	
Report Net:		13,931.00	6,170.03	56,210.00	

## General Ledger

### Revenue and Expense Working Current Budget Report

Fiscal Year 2023 To Period 1 by Department

Account	Description	2022 Total Budget	2022 Actual	Proposed Budget	Final Budget
01-4401	Fire Services Administration	394,036.00	276,479.90	504,049.00	
01-4404	Fire Services Communication	36,800.00	42,026.41	39,500.00	
01-4405	Fire Suppression	303,250.00	214,528.82	292,000.00	
01-4406	Fire Services Training	149,400.00	85,499.89	138,750.00	
01-4407	Fire Services Work Hours	5,700.00	2,218.90	7,600.00	
01-4411	Fire Prevention/Public Education	6,150.00	921.54	2,450.00	
01-4412	Fire Hall #1 (new Fire Station No.1)	14,080.00	13,525.09	117,860.00	
01-4413	Fire Hall #2 Maintenance	16,750.00	24,481.02	17,260.00	
01-4414	Equipment Reserves	-72,000.00	-36,862.55	-51,500.00	
01-4450	Emergency Preparedness	4,050.00	2,605.21	3,900.00	
Total Revenues:		-138,800.00	-37,562.55	-172,600.00	
Total Expenses:		997,016.00	662,986.78	1,244,469.00	
Report Net:		858,216.00	625,424.23	1,071,869.00	



## General Ledger

### Revenue and Expense Working Current Budget Report

Fiscal Year 2023 To Period 1 by Department

Account	Description	2022 Total Budget	2022 Actual	Proposed Budget	Final Budget
01-4415	Pumper 1 - 2017 (P1-17)	7,400.00	7,803.35	8,000.00	
01-4416	Pumper 2 -2009 Class A (P2-09)	7,900.00	5,327.46	8,100.00	
01-4417	Tanker 4 - 2015 Tandem (T4-15)	3,800.00	8,789.75	4,000.00	
01-4418	Tanker 1 - 2000 (T1-00)	3,550.00	5,530.07	3,900.00	
01-4419	Rescue 1 - 2003 Van (R1-03)	6,200.00	8,088.10	7,300.00	
01-4421	Unit 5 - 1988 Half Ton Truck - (U5-89)	1,300.00	2,525.47	2,300.00	
01-4422	Rescue 2 - 2000 Rapid Response (R2-00)	6,600.00	14,986.73	7,400.00	
01-4423	Car 3-03 (50% shared with Parks)	800.00	140.48	100.00	
01-4424	Car 1 - 2017 Ford Support Unit (C1-17)	5,100.00	4,583.92	5,100.00	
01-4425	Tanker 2 -2013 (T2-13)	5,000.00	4,286.54	4,200.00	
01-4426	2016 UTV & Trailer	400.00	361.76	500.00	
01-4428	Car 2-09 2009 Ford (Sold in 2020)	0.00	122.11		
01-4429	Car C3-21 GMC Support Unit	1,700.00	2,671.57	4,200.00	
Total Revenues:		0.00	0.00		
Total Expenses:		49,750.00	65,217.31	55,100.00	
Report Net:		49,750.00	65,217.31	55,100.00	

## General Ledger

### Revenue and Expense Working Current Budget Report

Fiscal Year 2023 To Period 1 by Department

Account	Description	2022 Total Budget	2022 Actual	Proposed Budget	Final Budget
01-4560	Solar - 920 Larmer Line	297.11	1,833.42	1,507.11	
01-4561	Solar - 1256 Syer Line	297.11	2,683.61	2,407.11	
01-4562	Solar - 1470 County Rd. 10	47.11	2,369.93	2,707.11	
01-4563	Solar - 25 Centennial Lane	47.11	7,778.75	3,507.11	
01-4564	Solar - 988 County Rd. 10	47.11	2,864.32	1,607.11	
01-4565	Solar - 415 County Rd. 21	47.11	8,361.88	3,407.11	
01-4566	Solar - Tapley 1/4 Line	47.11	8,897.01	3,807.11	
01-4567	Solar - 1047 Mount Pleasant Rd.	47.11	2,966.73	2,307.11	
Total Revenues:		-59,900.00	-39,681.34	-43,600.00	
Total Expenses:		60,776.88	77,436.99	64,856.88	
Report Net:		876.88	37,755.65	21,256.88	

# General Ledger

## Revenue and Expense Working Current Budget Report

Fiscal Year 2023 To Period 1 by Department

Account	Description	2022 Total Budget	2022 Actual	Proposed Budget	Final Budget
01-4440	Non-Residential Well Protective Inspection/Control	1,400.00	152.65	1,300.00	
01-4600	Roads and Environmental Services Administration	1,074,948.00	411,151.10	1,221,812.00	
01-4606	PW Operations Center & Storage (est. 2023)	48,575.00	32,279.40	65,960.00	
01-4610	Bridges and Culverts	12,000.00	13,487.38	15,000.00	
01-4611	Road-side Maintenance	55,000.00	134,822.03	53,000.00	
01-4612	Road Hard Top Maintenance	136,000.00	184,403.99	151,000.00	
01-4613	Road Loose Top Maintenance	116,000.00	141,631.76	120,000.00	
01-4614	Road Safety Devices and Signs	43,000.00	54,466.59	41,500.00	
01-4620	Winter Control	206,140.00	268,710.10	204,000.00	
01-4621	Public Works (& Parks) Millbrook Depot	3,080.00	0.00	12,320.00	
01-4650	Street Lighting	22,900.00	17,954.69	21,600.00	
01-4655	Storm Water Management Ponds (5)	15,000.00	1,085.78	15,000.00	
01-4690	Township Pit #1 (Larmer Line)	2,500.00	2,795.83	2,500.00	
01-4691	Wilson's Pit	9,000.00	3,233.62	6,000.00	
01-4692	Township Pit #2 (Millbrook)	1,000.00	0.00	500.00	
01-4693	Crossing Guards	13,700.00	6,143.85	11,000.00	
01-4960	Site Alteration Applications	0.00	-847.50		
Total Revenues:		-93,920.00	-55,835.46	-114,330.00	
Total Expenses:		1,854,163.00	1,327,306.73	2,056,822.00	
Report Net:		1,760,243.00	1,271,471.27	1,942,492.00	



# General Ledger

## Revenue and Expense Working Current Budget Report

Fiscal Year 2023 To Period 1 by Department

Account	Description	2022 Total Budget	2022 Actual	Proposed Budget	Final Budget
01-4660	General Public Works Fleet	140,000.00	191,443.23	168,900.00	
01-4661	Truck 37-15	0.00	0.00	1,000.00	
01-4663	Dodge One-half Ton 4-12 @ Cavan Yard	4,910.00	1,184.06	3,590.00	
01-4664	Int Dump (WATER TRUCK) 14-05	11,710.00	2,493.51	5,000.00	
01-4665	Int Dump Plow & Wing 14-18	8,950.00	11,840.74	10,050.00	
01-4666	Plow 18-20	4,265.00	4,238.03	6,365.00	
01-4667	Culvert Steamer	1,830.00	139.41	1,000.00	
01-4668	Float	5,150.00	305.28	1,000.00	
01-4669	Plow 15-20	4,460.00	3,378.87	5,460.00	
01-4670	Dodge One-half Ton 2-16	1,150.00	172.99	1,640.00	
01-4672	Grader John Deere 31-10	11,940.00	14,752.75	12,590.00	
01-4673	JCB Loader 36-20	4,000.00	3,612.76	2,000.00	
01-4676	MT7 Trackless Plow 35-18	7,725.00	6,398.05	7,690.00	
01-4678	2012 Brush Chipper	5,600.00	569.68	3,000.00	
01-4680	International Tandem Truck 17-22	5,775.00	1,037.40	2,000.00	
01-4681	Sweeper Attachment	0.00	0.00		
01-4682	International Tandem Plow 19-07 (convert)	28,805.00	10,433.00	28,650.00	
01-4683	Single Axle International Truck 10-17	6,490.00	1,567.74	3,650.00	
01-4684	Champion Grader 30-08	12,940.00	1,851.88	590.00	
01-4685	2021 Chev Silverado 1-21	2,315.00	488.45	2,000.00	
01-4686	Int Dump Plow & Wing 16-13	9,685.00	10,087.30	11,570.00	
01-4687	Rubber Tire Excavator 34-21	7,150.00	10,931.94	12,000.00	
01-4688	Tandem Truck 20-17	11,050.00	7,789.79	10,650.00	
01-4689	Ford Pick Up 3-19	5,050.00	1,342.66	3,000.00	
Total Revenues:		0.00	0.00		
Total Expenses:		300,950.00	286,059.52	303,395.00	
Report Net:		300,950.00	286,059.52	303,395.00	

## General Ledger

### Revenue and Expense Working Current Budget Report Fiscal Year 2023 To Period 1 by Department

Account	Description	2022 Total Budget	2022 Actual	Proposed Budget	Final Budget
01-4674	Backhoe Case 33-91	2,830.00	5,583.85	2,350.00	
01-4870	Environmental Services	-105,100.00	-133,249.86	-108,450.00	
01-4890	Organic Kitchen Waste Program	105,100.00	65,957.53	106,100.00	
Total Revenues:		-394,955.00	-420,683.96	-490,730.00	
Total Expenses:		397,785.00	358,975.48	490,730.00	
Report Net:		2,830.00	-61,708.48		

## General Ledger

### Revenue and Expense Working Current Budget Report

Fiscal Year 2023 To Period 1 by Department

Account	Description	2022 Total Budget	2022 Actual	Proposed Budget	Final Budget
01-4235	Health and Safety	23,000.00	5,946.37	18,000.00	
01-4299	Municipal Office Building	248,063.00	213,211.49	237,957.00	
01-4711	Maple Leaf Park	23,200.00	9,024.76	16,850.00	
01-4714	Parks and Property	205,937.00	120,618.82	303,755.00	
01-4716	Whitfield Landing	1,000.00	0.00	1,000.00	
01-4720	1256 & 1066 Syer Line	3,500.00	431.82	1,990.00	
01-4721	Parks (& Public Works) Millbrook Depot	12,780.00	5,234.12	22,570.00	
01-4722	Bruce Johnston Library	22,251.00	19,510.76	18,220.00	
01-4723	Old Millbrook School	52,454.00	42,584.77	39,314.00	
01-4724	Lions Den	8,540.00	4,719.28	8,470.00	
01-4731	Millbrook Arena	29,630.00	16,277.13	10,630.00	
01-4741	New Community Center (est. 2019)	584,762.00	312,129.83	527,210.00	
Total Revenues:		-247,470.00	-314,958.87	-379,280.00	
Total Expenses:		1,462,587.00	1,064,648.02	1,585,246.00	
Report Net:		1,215,117.00	749,689.15	1,205,966.00	



## General Ledger

### Revenue and Expense Working Current Budget Report Fiscal Year 2023 To Period 1 by Department

Account	Description	2022 Total Budget	2022 Actual	Proposed Budget	Final Budget
01-4675	Bobcat (prev. PW 40-01)	1,000.00	0.00	1,000.00	
01-4717	2021 GMC Sierra (3-02)	4,850.00	5,809.84	7,850.00	
01-4719	2021 Ford F150 (3-03)	4,650.00	4,309.41	6,240.00	
01-4725	Massey 23GL Tractor	400.00	0.00	400.00	
01-4727	2014 Dodge Ram (3-04)	6,150.00	4,846.91	5,100.00	
01-4728	2022 Chev Silverado (3-05)	0.00	0.00	5,050.00	
01-4732	Olympia Resurfacers	3,600.00	4,117.10	4,600.00	
Total Revenues:		0.00	0.00		
Total Expenses:		20,650.00	19,083.26	30,240.00	
Report Net:		20,650.00	19,083.26	30,240.00	

## General Ledger

### Revenue and Expense Working Current Budget Report Fiscal Year 2023 To Period 1 by Department

Account	Description	2022 Total Budget	2022 Actual	Proposed Budget	Final Budget
01-4110	Municipal Council Grant Program	0.00	0.00		
01-4190	Human Resources	72,200.00	54,912.23	71,500.00	
01-4195	Investment & Capital Gains	-120,000.00	-232,558.23	-160,000.00	
01-4210	CAO Administration	287,549.00	248,194.50	335,735.00	
01-4928	Millbrook & District Food Share	2,500.00	0.00	2,500.00	
01-4929	Millbrook Fair	2,500.00	2,500.00	2,500.00	
Total Revenues:		-120,000.00	-233,020.23	-160,000.00	
Total Expenses:		364,749.00	306,068.73	412,235.00	
Report Net:		244,749.00	73,048.50	252,235.00	

## General Ledger

### Revenue and Expense Working Current Budget Report Fiscal Year 2023 To Period 1 by Department

Account	Description	2022 Total Budget	2022 Actual	Proposed Budget	Final Budget
01-4170	Corporate Insurance	0.00	27,504.36		
01-4171	Cavan Monaghan Self Insurance	0.00	0.00		
01-4172	User Group Insurance	-1,000.00	-3,592.00	1,000.00	
01-4220	Clerk Administration	210,634.00	168,429.41	246,640.00	
01-4222	Freedom of Information (FOI)	0.00	-15.00		
01-4223	Marriage / Civil Licencing	-500.00	-6,580.00	-500.00	
01-4225	Elections	10,000.00	25,882.53		
01-4226	Cemeteries	12,000.00	10,000.00	12,000.00	
01-4230	Dog Control	9,375.00	-3,574.30	1,340.00	
01-4240	Livestock Loss	1,550.00	1,215.11	1,550.00	
01-4913	Accessibiity Plan	1,000.00	0.00	1,000.00	
01-5770	Springville & Ebenezer Cemetery	0.00	0.00		
Total Revenues:		-83,940.00	-29,069.07	-45,500.00	
Total Expenses:		326,999.00	248,339.18	308,530.00	
Report Net:		243,059.00	219,270.11	263,030.00	

## General Ledger

### Revenue and Expense Working Current Budget Report Fiscal Year 2023 To Period 1 by Department

Account	Description	2022 Total Budget	2022 Actual	Proposed Budget	Final Budget
01-4000	Council Governance	12,260.00	-2,190.54	8,100.00	
01-4010	Council - Mayor	53,500.00	49,207.23	61,300.00	
01-4011	Council - Deputy Mayor	35,000.00	27,604.71	43,600.00	
01-4012	Council - Ward 2	28,300.00	22,494.77	37,200.00	
01-4013	Council - Ward 1	28,300.00	23,571.70	37,200.00	
01-4014	Council - Ward 3	30,400.00	29,090.95	37,200.00	
Total Revenues:		-22,000.00	-22,000.00	-17,500.00	
Total Expenses:		209,760.00	171,778.82	242,100.00	
Report Net:		187,760.00	149,778.82	224,600.00	



## General Ledger

### Revenue and Expense Working Current Budget Report Fiscal Year 2023 To Period 1 by Department

Account	Description	2022 Total Budget	2022 Actual	Proposed Budget	Final Budget
01-4120	Library Board Requisition	297,483.00	289,716.74	401,450.00	
01-4130	Ganaraska Conservation Authority Requisition	4,560.00	6,839.16	4,708.90	
01-4131	Kawartha Conservation Authority Requisition	6,360.00	6,360.00	6,360.00	
01-4132	Otonabee Region Conservation Authority Requisition	96,392.00	96,394.00	96,392.00	
01-4713	Millbrook Valley Trails	6,300.00	2,562.81	6,300.00	
01-4941	Committee of Adjustment	2,000.00	450.00	2,000.00	
01-4945	MRHAC Revitalization & Heritage Advisory	1,874.00	-4,752.01	6,000.00	
Total Revenues:		-68,049.00	-19,318.00	-15,080.00	
Total Expenses:		483,018.00	416,888.70	538,290.90	
Report Net:		414,969.00	397,570.70	523,210.90	

## General Ledger

### Revenue and Expense Working Current Budget Report Fiscal Year 2023 To Period 1 by Department

Account	Description	2022 Total Budget	2022 Actual	Proposed Budget	Final Budget
01-4070	Information Technology/Telecommunication	126,915.00	159,590.50	171,571.00	
01-4112	Low Income Disabled Refund	1,020.00	0.00	1,020.00	
01-4140	Millbrook Business Improvement Area	0.00	-13,999.92		
01-4150	Working Capital Interest	-6,930.00	-66,231.78	-19,870.00	
01-4175	Retirement - Corporate Administered Benefits	0.00	7,569.81		
01-4180	Administrative Expense Corporate Memberships	3,270.00	3,360.11	3,270.00	
01-4250	Finance	393,447.00	275,394.85	426,104.00	
01-4255	Tax Collections, Arrears & Doubtful Accounts	1,220.00	-836.82	1,220.00	
01-8000	Cavan Monaghan Own Taxation	-208,980.00	-289,902.20	-263,980.00	
01-8020	Cavan Monaghan Own Taxation Write-Off	0.00	0.00		
Total Revenues:		-402,680.00	-416,188.38	-435,580.00	
Total Expenses:		712,642.00	491,132.93	754,915.00	
Report Net:		309,962.00	74,944.55	319,335.00	

## General Ledger

### Revenue and Expense Working Current Budget Report Fiscal Year 2023 To Period 1 by Department

Account	Description	2022 Total Budget	2022 Actual	Proposed Budget	Final Budget
01-4750	BIA Administration	-7,652.00	-17,144.16	-3,632.00	
01-4751	Car Show (BIA)	200.00	183.17	200.00	
01-4752	Christmas in the Village (BIA)	1,100.00	0.00	800.00	
01-4753	Ladies Night (BIA)	-850.00	253.17	-1,550.00	
01-4759	BIA Signage/Banners	0.00	0.00		
01-4760	Fall Festival (Outdoor Arts)	702.00	7,359.05	4,182.00	
01-4761	Summer Festival	6,500.00	10,834.65		
Total Revenues:		-47,806.00	-29,700.00	-36,392.00	
Total Expenses:		47,806.00	31,185.88	36,392.00	
Report Net:		0.00	1,485.88		

## General Ledger

### Revenue and Expense Working Current Budget Report

Fiscal Year 2023 To Period 1 by Department

Account	Description	2022 Total Budget	2022 Actual	Proposed Budget	Final Budget
01-4310	Police Services Contract	1,396,130.00	1,141,602.34	1,441,009.00	
Total Revenues:		-6,000.00	-28,749.06	-6,120.00	
Total Expenses:		1,402,130.00	1,170,351.40	1,447,129.00	
Report Net:		1,396,130.00	1,141,602.34	1,441,009.00	



## Special Council Meeting

To:	Mayor and Council
Date:	December 8 <sup>th</sup> , 2022
From:	Library Finance Committee, Represented by Karla Buckborough and Earl McLeod
Subject	2023 Library Budget

### Recommendations:

1. That Council receives the Cavan Monaghan Library 1st Draft 2022 Budget Presentation for discussion and education purposes

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The Board members and staff of the Cavan Monaghan Library would like to extend a welcome to new and returning members of Council.

### Overview

The Library Board created a long-range operating plan to see the Library from 2022-2028.

From the strategic plan, our vision states:

The Cavan Monaghan Library continues to be a trusted local partner committed to improving the economic, social and environmental vitality of our municipality. We do this by empowering members and residents through access to high-quality resources, safe and welcoming spaces, innovative programs and valuable services that connect them with their neighbours and the world.

The plan outlines the need for increased staffing, resources, and spaces to meet the needs of a growing community. While the Board is still working on the implementation of the plan, its costing and objectives, this budget is a start at aligning our finances with the plans we are building.

See Attachment #1 - 2023 Budget presentation.

### Operating Budget (Attachment #2)

#### Wages and Benefits

Retaining and attracting great employees requires proper compensation. As with most public libraries in Ontario, remuneration represents the largest portion of the Library budget (88.3% of the operating budget). As a branch of a municipality, libraries are subject to provincial pay equity legislation, which means rates of pay and the resultant costs are determined outside of the budgeting process. The Board acknowledges that the cost of wages and benefits is also determined by the number of hours the library branches are open. However, the Board believes that concerns in this area can best be addressed by constructive dialog between the renewed Council and the renewed Library Board. The annual budget is not the place to negotiate over our objectives over the medium term.

The Board has stated that pay equity will be maintained by running the regression analysis (Library job rate: Township job rate) each year to set the rates of pay. Until informed otherwise by the Township, this budget uses 7% as the cost of living increase (COLI).

## Other Operating Expenses

Operating expenses other than wages and benefits make up 11.7% of the operating costs of the Library. The total for the year is less than \$50,000 and it is important to keep this number in perspective. When the numbers are this small the concept of “holding the line” can be impractical.

For example, GL 01-4265-3500 Internet/Telephone: for 2023 the budget shows an increase of \$4,000 in the category of internet and telephone costs which creates an apparent increase of 10% over the 2022 total budget for Other Operating Expenses. However, what this represents is a switch from owning to leasing the high-speed internet equipment within the branches and will benefit those who use the Library computers and internet as well as help with collecting statistics required for the Ministry.

Operating Budget Levy request for 2023 is \$328,023\*\* not including inter-departmental transfers.

Itemizing the operating budget changes 2023 over 2022:

Amount	GL	Reason
\$39,696	01-4245-XXXX	Salaries with 7% COLI (Strategic Direction #3, Goal 4 - Invest in staff and volunteers)
\$2,600	01-4275-3730	Community Engagement (Strategic Direction #2, Goal 6 - Rebranding and Marketing)
\$4,000	01-4265-3500	Internet/Telephone – managed WIFI at both locations
-\$400	01-4285-3340	Pools (DVD & LP) - CM Library no longer participating
\$2,375	01-4205-9088	Surplus/Rollover – currently not calculated, not anticipated
-\$1,200	01-4225-9182	Increase in fundraising (Strategic Direction #3, Goal 3 - Increase Funding)
\$47,071		Increase to Operating Levy

## Operating Surplus/Rollover

While the 2022 budget may seem to be underspent, reductions of \$7290 were made to support the Pay Equity obligation. See chart on page 4 - regarding amounts used from the 2022 budget to cover the obligation.

## Capital Budget (Attachment #3)

All of the elected Council members attended the final all candidates meeting on October 6<sup>th</sup>. At that meeting it was acknowledged that the Library had received no funding for book purchases from Council for either 2021 or 2022. The lending of hard copy books is still a critical function of the Library. Funding to purchase books is needed if the Library is to stay relevant.

After 2 years of \$0 Capital funds (other than Development Charges), the Library is requesting a full restitution of the Circulating Materials Budget as well as monies for replacement of IT devices that were postponed in 2021 and 2022. While phasing in computers may seem a less expensive option, having all matching equipment makes the experience easier for the users and for the Library staff to support.

Capital Budget Levy request for 2023 is \$56,559.

Itemizing the capital budget changes 2023 over 2022:

Amount	GL	Reason
\$43,559	02-4255-XXXX	Circulating Materials (Books and DVDs)
\$18,000	02-4270-XXXX	IT Hardware
-\$5,000	02-4205-9178	From Development Charges for Circulating Materials
\$56,559		Capital Levy

**Capital Worksheet (Attachment #4)**

The Library has been maintaining a long-range Capital Worksheet from 2019-2033. This worksheet projects the costs for the circulating materials, IT asset replacement and furniture.

This is a work in progress and needs to have the projects outlined in the Strategic Plan and those submitted as the Development Charge study added into the long- range forecast.

**Reserves (attachment #5)**

Due to the Pay Equity liability, the Library committed all reserves, with the exception of the Donation Reserve, to cover the obligation.

**Attachments**

1. 2023 Budget Presentation
2. 2023 Operating Budget Summary
3. 2023 Capital Budget Summary
4. Reserves
5. 10 year capital forecast

Respectfully Submitted by,  
Karla Buckborough  
CEO/Librarian

Reviewed by,  
Earl McLeod  
Board Trustee

Funds from these accounts were used to cover the PE obligation. Therefore the GLs are mostly underspent.

<b>2022 Budget Category</b>	<b>Notes</b>	
Mileage 01-4250-3065		500
Professional Development 01-4250-3070		450
Legislated Professional Development 01-4250-3075		300
Photocopier replacement 01-4270-3217		2,600
Janitorial 01-4275-3710		2,000
Contracted Services 01-4280-4100	Retaining \$600 to engage PE review consultant for budget 2023	440
Large Print Pool		400
Processing supplies 01-4285-3430		600
<b>Total Operating Reductions</b>		<b>7,290</b>
Working Fund Reserve	2021 Reserve Roll-over	13,823
IT Hardware – Public Computers	2021 IT Reserve Roll-over	6,000
Network Devices (Routers)	2021 IT Reserve Roll-over	3,135
WSIB Rebate	Rebate: Change from Schedule 2 to Schedule 1 Employer by WSIB	4,328
Temporary Wage Subsidy Employer (TWSE)	Re- assessment: <ul style="list-style-type: none"> <li>• Applied mid-2020 as eligible/approved</li> <li>• CRA reassessed 2021 as ineligible – repaid with interest assessed again and approved – refund just received</li> </ul>	6,491
Operating Reductions		7,290
<b>Total Library Funds Available</b>		<b>\$ 41,067</b>
Obligation		\$ 67,067
Remainder	\$24,937 from Library ICIP application, losing access to \$68,563 in funding from Federal and Provincial sources. (Remaining \$1,063 to be found, with great difficulty, in current library budget)	\$ 26,000

## General Ledger

### Revenue and Expense Working Current Budget Report

Up To Period 1 Accounts: ?1-42??-???? by Type

Account	Description	2022 Total Budget	2022 Actual	Proposed Budget	Final Budget
01-4205	Township of CM Levy - Operating	-283,328.00	-283,328.00	-328,023.00	
01-4210	Province of Ontario	-15,184.00	0.00	-15,184.00	
01-4225	Donations, Fundraising, Book Sales	-2,800.00	-3,525.55	-4,000.00	
01-4235	User charges (Fines, Copies, Burn Permits...)	-2,600.00	-976.92	-2,600.00	
01-4245	Salaries and Benefits	262,770.00	213,723.41	302,465.00	
01-4250	Professional Development/Memberships	2,915.00	445.57	2,915.00	
01-4255	Periodicals	1,400.00	1,112.90	1,400.00	
01-4265	Telephone & Hydro	3,500.00	2,831.21	7,500.00	
01-4270	IT (Software, Support& Maintenance)	8,350.00	5,806.88	8,350.00	
01-4275	General Administration	9,700.00	7,170.88	12,300.00	
01-4280	Professional Fees & Honorarium	1,040.00	20.00	1,040.00	
01-4285	Program and service material	3,737.00	2,326.53	3,337.00	
01-4286	Virtual Branch (E-Resources)	10,500.00	6,198.35	10,500.00	
Total Revenues:		-314,276.00	-288,165.43	-360,171.00	
Total Expenses:		314,276.00	239,970.69	360,171.00	
Report Net:		0.00	-48,194.74		



## General Ledger

### Revenue and Expense Working Current Budget Report

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

Account	Description	2022 Total Budget	2022 Actual	Proposed Budget	Final Budget
02-4105	COVID-19 Capital	0.00	0.00		
02-4205	Township of CM funding for Capital	-34,823.00	-4,248.00	-61,559.00	
02-4240	Transfer / roll over (capital)	-6,126.00	-2,991.47		
02-4255	Circulating Materials	35,314.00	2,758.13	43,559.00	
02-4270	Infrastructure and Technology (IT)	5,635.00	1,193.59	18,000.00	
02-4275	Office Equipment/Furniture	0.00	0.00		
02-5000	ICIP Grant Application	0.00	0.00		
Total Revenues:		-65,885.00	-13,848.67	-61,559.00	
Total Expenses:		65,885.00	10,560.92	61,559.00	
Report Net:		0.00	-3,287.75		

CML Capital Requests - 2019 thru 2033

Priority	Category	Funding Source	Item	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
				12%	10%	10%	12%	12%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
1a	Collection	Levy/DC	Books	\$24,640	\$27,104	\$29,814	\$33,392	\$37,399	\$39,269	\$41,233	\$43,294	\$45,459	\$47,732	\$50,118	\$52,624	\$55,256	\$58,018	\$60,919
1b	Collection	Levy/DC	DVDs	\$7,280	\$8,008	\$8,809	\$5,500	\$6,160	\$6,468	\$6,791	\$7,131	\$7,488	\$7,862	\$8,255	\$8,668	\$9,101	\$9,556	\$10,034
			Material total	\$31,920	\$35,112	\$38,623	\$38,892	\$43,559	\$45,737	\$48,024	\$50,425	\$52,946	\$55,594	\$58,373	\$61,292	\$64,357	\$67,575	\$70,953
			Levy Requested	\$31,920	\$31,601	\$34,761	\$34,644	\$38,559	Restoration of Circulating Material budget.									
			Levy Received	\$31,920	\$31,601	\$0	\$0	?										
			DC Requested/Received	\$0	\$3,511	\$3,862	\$4,248	\$5,000	Increase of 12% to account for inflation									

Priority	Category	Funding Source	Item	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
3	Tech	Levy	Staff Computers	\$7,000		2+ iPads to replace old ones		\$2,100	\$5,250			\$7,718				\$8,103		
4	Tech	Levy	Public Service Computer	\$5,100				\$2,000	\$5,355	\$6,000		\$5,623				\$5,904		
5	Tech	Levy	Network Devices		\$5,900			\$2,000					\$2,100				\$2,205	
6	Tech	Levy	Public Use Computers					\$11,900					\$12,495					
7	Tech	Levy	ILS			Replacing computers used by the public. Focussing on ensuring AODA compliance.				\$15,750					\$16,538			\$17,364
8	Tech	Levy	IT asset replacement	\$6,000	\$0													
9	F&F	Levy	Furniture & Furnishings		\$18,400				\$5,250				\$5,513				\$5,788	
			Levy Requested	\$18,100	\$24,300	\$0	\$0	\$18,000	\$15,855	\$21,750	\$0	\$13,340	\$20,108	\$0	\$16,538	\$14,007	\$7,993	\$17,364
			Levy Received	\$18,100	\$24,300	\$0	\$0	?										
			Total Levy Requested	\$50,020.00	\$55,901.00	\$34,761.20	\$34,644.13	\$56,559.18										
			Total Levy Received	\$50,020.00	\$55,901.00	\$0.00	\$0.00	?										
			DC	\$0	\$3,511	\$3,862	\$4,248	\$5,000										
			Annual Total Received	\$50,020.00	\$59,412.00	\$3,862.00	\$4,248.00	?										

2023

Staff Computers      New laptops for CEO and Branch Librarian (Purchased 2018, 5+ year replacement cycle)

Public Service Computers/iPads      2+ new iPads (replacing 2 or more of 7 devices purchased in 2010, depending on cost)

Network devicies      Switches, battery back-ups etc

Public Use Computers      10-14 new computers for the public to use, with AODA compliance (Last replaced in 2018, 5+ year replacement cycle)

   Originally scheduled for replacement in 2021, delayed due to pandemic

   Reduction in IT costs by buying all at once, easier for staff to support without outside assistance

2024

Staff Computers      New laptops for remaining staff (Purchased in 2019, 5+ year replacement cycle)

Public Service Computers/iPads      New laptops for the front counters (Purchased in 2019, 5+ year replacement cycle)

New furniture      Shelves, desks, chairs as needed

2025

Public Service Computers/iPads      6-8 new iPads (replace remaining iPads purchased in 2010 and 2012)

ILS      New ILS system, current system switch occurred in 2018

Reserves		2020 Audit			2021 Audit				2022 Budget		Estimated
		Withdrawals	Additions	12/31/2020	Withdrawals	Adjusting Entries	Additions	12/31/2021	Withdrawals	Additions	12/31/2022
01-0000-2710	General Surplus/Deficit	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
01-0000-2726	Working Fund - operating	\$0	\$934	\$25,802	-\$13,463	-\$12,340	\$2,375	\$2,375	-\$2,375	\$0	-\$0
01-0000-2726	Working Fund - TWSE	\$0	\$6,491	\$6,491	-\$6,491	\$0	\$0	-\$0	\$0	\$0	-\$0
01-0000-2726	Working Fund - ICIP	\$0	\$0	\$0	-\$13,153	\$0	\$13,153	\$0	\$0	\$0	\$0
01-0000-2726	Working Fund - capital	\$0	\$569	\$789	-\$789	\$0	\$0	\$0	\$0	\$0	\$0
<b>Working Fund total</b>		<b>\$0</b>	<b>\$7,994</b>	<b>\$33,082</b>	<b>-\$33,896</b>	<b>-\$12,340</b>	<b>\$15,528</b>	<b>\$2,374</b>	<b>-\$2,375</b>	<b>\$0</b>	<b>-\$1</b>
<b>01-0000-2728</b>	Donation/Fundraising Reserve	<b>\$0</b>	<b>\$1,804</b>	\$7,660	-\$1,701	\$0	\$2,745	\$8,704	-\$6,000	\$0	\$2,704
<b>02-0000-2728</b>	IT Hardware Reserve	<b>\$0</b>	<b>\$5,635</b>	\$11,635	\$0	-\$9,135	\$0	\$2,500	-\$2,500	\$0	\$0
02-0000-2726	Future Capital Reserve-Office Equipment (	\$0	\$11,213	\$11,213	-\$11,782	\$0	\$569	\$0	\$0	\$0	\$0
02-0000-2726	Future Capital Reserve-Books	\$0	\$3,211	\$3,211	-\$3,211	\$0	\$0	\$0	\$0	\$0	\$0
02-0000-2726	Future Capital Reserve-DVD	\$0	\$2,207	\$2,207	-\$2,207	\$0	\$491	\$491	-\$491	\$0	\$0
<b>Future Capital Total</b>		<b>\$0</b>	<b>\$16,631</b>	<b>\$16,631</b>	<b>-\$17,200</b>	<b>\$0</b>	<b>\$1,060</b>	<b>\$491</b>	<b>-\$491</b>	<b>\$0</b>	<b>\$0</b>
<b>ICIP Reserve</b>		<b>\$0</b>	<b>\$0</b>	\$0	Items in green Moved to ICIP reserve		<b>\$0</b>	<b>\$24,935</b>	<b>\$24,935</b>	<b>-\$24,935</b>	\$0
<b>01-0001-2710</b>	New Initiative Reserve	<b>\$0</b>	<b>\$26</b>	\$9,392	-\$9,389	\$0	\$9	\$12	\$0	\$0	\$12
<b>Total Reserves</b>		<b>\$0</b>	<b>\$32,091</b>	<b>\$78,400</b>	<b>-\$62,186</b>	<b>-\$21,475</b>	<b>\$44,277</b>	<b>\$39,017</b>	<b>-\$36,301</b>	<b>\$0</b>	<b>\$2,716</b>

Items in blue needed for PE Liability



## The Township of Cavan Monaghan Capital Requests in 2023

1st Draft (including 2022 roll-overs)

Capital Item Requested	Requested Purchases	Reserve/ Other Funding Available	Transfers Specific Reserves	2022 Roll Overs	Transfers Asset Replacement Reserve	Future Budget pre-approvals	Adjusted Total
<b>Finance</b>							
Asset Management, Policy & Reporting - Bill 6, O.Reg 588/17, including rollover	\$115,787			(\$115,787)			\$0
Asset Management Reserve, O.Reg 588/17 (Municipal Infrastructure)					\$2,608,047		\$2,608,047
<b>Total Finance</b>	<b>\$115,787</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$115,787)</b>	<b>\$2,608,047</b>	<b>\$0</b>	<b>\$2,608,047</b>
				2022 Capital Request Adjusted Total (Finance)		\$	2,447,000
<b>Information Technology</b>							
Hardware Replacement Program & Upgrades	\$33,300				(\$24,975)		\$8,325
Network, Server, Switches & IT Infrastructure	\$41,100			(\$36,100)			\$5,000
Financial Management Software, Integration & Training (Finance 2020-22, approved)	\$125,421			(\$125,421)			\$0
<b>Total Information Technology</b>	<b>\$199,821</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$161,521)</b>	<b>(\$24,975)</b>	<b>\$0</b>	<b>\$13,325</b>
				2022 Capital Request Adjusted Total (IT)		\$	9,300
<b>Planning, Building &amp; ECD (Economic Community Development)</b>							
IT Modernization Plan, MMP Grant II (MNP), including rollover	\$30,578			(\$30,578)			\$0
IT & Service Modernization Plan, MMP Grant I (MNP), rollover	\$25,000			(\$25,000)			\$0
Baxter Creek Floodplain SSA (Special Study Area), rollover	\$15,000			(\$15,000)			\$0
Employment Lands Marketing Materials, 2022 rollover	\$5,000			(\$5,000)			\$0
2019-2021 Downtown CIP + Incentives, 2022 rollover	\$29,089			(\$29,089)			\$0
Downtown Mural, 2022 rollover	\$7,000			(\$7,000)			\$0
Corporate Strategic Plan Updates (CAO)	\$50,000						\$50,000
1 Official Plan Updates & Studies (DC 5.2.3 T5-3 #3)	\$150,000	(\$150,000)					\$0
2 Tsf to RSV-Zoning By-law Review			\$50,000				\$50,000
3 2023 Township Wide - Incentives (CIP)	\$25,000						\$25,000
4 EV Chargers Electric Vehicles (Ptbo County)	\$10,000						\$10,000
5 Tsf to RSV-Heritage Conservation District Plan (Millbrook)			\$15,000				\$15,000
<b>Total Planning, Building &amp; ECD</b>	<b>\$346,668</b>	<b>(\$150,000)</b>	<b>\$65,000</b>	<b>(\$111,668)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$150,000</b>
				2022 Capital Request Adjusted Total (Planning, Building & ECD)			\$76,263
<b>Protective Services (Fire)</b>							
high SCBA Units	\$398,000	(\$186,500)			(\$105,750)		\$105,750
high Tsf to RSV-2000 GMC Tanker #T1-00, Fire 2021-01 tsf to Rsv			\$79,000				\$79,000
high Tsf to RSV-2003 Chevy C5500 Rescue Truck #R1-03, tsf to Reserve			\$50,000				\$50,000
high Tsf to RSV-2000 Ford F550 Rescue Truck #R2-00, transfer to Reserve			\$38,000				\$38,000
1 Tsf to RSV-Station 2 Exhaust System, transfer to Reserve			\$25,000				\$25,000
2 Bunker Gear	\$25,000	(\$9,500)			(\$15,500)		\$0
3 Fire Hoses	\$10,000	(\$5,000)			(\$5,000)		\$0
3 Tsf to RSV-Communication Upgrades, transfer to Reserve			\$10,000				\$10,000
4 Tsf to RSV-SRU Team Training, transfer to Reserve			\$5,000				\$5,000
<b>Total Protective Services</b>	<b>\$433,000</b>	<b>(\$201,000)</b>	<b>\$207,000</b>	<b>\$0</b>	<b>(\$126,250)</b>	<b>\$0</b>	<b>\$312,750</b>
				2022 Capital Request Adjusted Total (Protective Services - Fire)			\$300,000



## The Township of Cavan Monaghan Capital Requests in 2023

1st Draft (including 2022 roll-overs)

Capital Item Requested	Requested Purchases	Reserve/ Other Funding Available	Transfers Specific Reserves	2022 Roll Overs	Transfers Asset Replacement Reserve	Future Budget pre-approvals	Adjusted Total
<b>Parks &amp; Facilities</b>							
Old Millbrook School - 2020 ICIP Grant approved Aug 2021 (R/04/11/19/13)	\$511,750			(\$414,510)		\$ (64,820)	\$32,420
Millbrook Arena - 2020 ICIP Grant approved March 2021 (P&F 2019-15)	\$966,000			(\$782,440)		\$ (122,370)	\$61,190
Community Center Furniture, Fixtures & Equipment (CMCC), 2022 rollover	\$73,034			(\$73,034)			\$0
Municipal Office Renovation Design, 2022 rollover (DC 5.2.1 No.3)	\$63,426			(\$63,426)			\$0
Municipal Office Furniture, Fixtures & Equipment, 2022 rollover	\$28,851			(\$28,851)			\$0
1 Parks Recreational Plan (CMCC), 2022 rollover (DC 5.2.3 T5-3 #7)	\$70,000	(\$30,461)		(\$39,539)			\$0
2 CMCC Splash Pad (2022 Trillium Grant pending approval)	\$229,301	(\$118,200)					\$111,101
3 Maple Leaf Park Shelter Contrete Footing Underpinning	\$55,000						\$55,000
4 Millbrook Depot Storage and Organizational Equipment	\$20,000						\$20,000
5 MVT Bridge Boardwalk Repairs	\$50,000						\$50,000
7 Municipal Office HVAC Upgrades	\$20,000				(\$12,827)		\$7,173
6 Lion's Den AC/Furnace	\$19,000				(\$12,185)		\$6,815
8 Maple Leaf Park Playground Equipment	\$95,000						\$95,000
9 Tsf to RSV - 2014 Dodge Ram PR-03 replacement			\$10,000				\$10,000
10 Tsf to RSV - Olympia Ice Resurfacer			\$10,000				\$10,000
12ft Wingmower, 2022 rollover (DC 5.2.1 T5-1 #6)	\$88,000			(\$88,000)			\$0
Lawn Mower Trailer, 2022 rollover	\$10,000			(\$10,000)			\$0
Ford F150 (surplus prv shared 50/50 with Fire), 2022 rollover	\$70,000			(\$70,000)			\$0
<b>Total Parks &amp; Facilities</b>	<b>\$2,369,363</b>	<b>(\$148,661)</b>	<b>\$20,000</b>	<b>(\$1,569,800)</b>	<b>(\$25,012)</b>	<b>(\$187,190)</b>	<b>\$458,700</b>
<i>2022 Capital Request Adjusted Total (Parks &amp; Facilities)</i>							<i>\$190,810</i>





## The Township of Cavan Monaghan Capital Requests in 2023

1st Draft (including 2022 roll-overs)

Capital Item Requested

### Roads and Environmental Services

Capital Item Requested	Requested Purchases	Reserve/ Other Funding Available	Transfers Specific Reserves	2022 Roll Overs	Transfers Asset Replacement Reserve	Future Budget pre-approvals	Adjusted Total
Pre-Engineering Cost	\$30,000			(\$30,000)			\$0
1 Cavan Depot Roof & Siding Upgrades (incl. Parks storage)	\$160,000				(\$18,208)		\$141,792
2 Hot Mix Paving, (pre-approval)	\$420,000				(\$269,360)		\$150,640
3 Sidewalks (General), (pre-approval)	\$90,000				(\$21,645)		\$68,355
4 Brackenbridge Drive (Surface Treatment)	\$17,000				(\$12,580)		\$4,420
4 Syer Line (Surface Treatment) (DC 5.3.1 T5-4 #3)	\$81,000	(\$72,900)					\$8,100
4 Howden 1/4 Line (Surface Treatment)	\$11,000				(\$8,140)		\$2,860
4 Valley View Drive West (Surface Treatment)	\$81,000				(\$59,940)		\$21,060
4 Larmer Line (Surface Treatment)	\$86,000				(\$63,640)		\$22,360
4 Bartlett Road (Surface Treatment) (DC 5.3.1 T5-4 #2)	\$27,000	(\$27,000)					\$0
4 Stewart Line (Surface Treatment) (DC 5.3.1 T5-4 #1)	\$65,000	(\$65,000)					\$0
4 Albert Street (Surface Treatment)	\$17,000				(\$12,580)		\$4,420
5 Slurry Seal (extend road life 5 yrs)	\$310,000	(\$292,188)					\$17,812
6 Cross Road Culverts	\$120,000				(\$23,088)		\$96,912
7 Intersection Replacement w County of Ptbo	\$50,000	(\$25,000)					\$25,000
8 Replace - 2010 JD Grader #31-10, (2 of 2 yrs) (pre-approval)	\$560,000	(\$418,500)			(\$141,500)		\$0
9 Street Light Replacement (DC 5.3.1 T5-4 #13)	\$80,834	(\$20,000)		(\$60,834)			\$0
10 NEW Trailer for Road Patching	\$10,000						\$10,000
11 NEW International Tandem, pre-approval (DC 5.3.1 T5-5 #2)	\$356,000	(\$356,000)					\$0
12 NEW Trackless MT-7, pre-approval (DC 5.3.1 T5-5 #5)	\$180,000	(\$180,000)					\$0
Replace - 2012 Dodge Truck 1500 Quad 4wd #4-12, 2022 rollover	\$65,000			(\$65,000)			\$0
Replace - 2007 International Tandem #19-07 (2021 approved), 2022 rollover	\$292,000			(\$292,000)			\$0
Alleyway - King Street - Improvement, 2022 rollover	\$97,800			(\$97,800)			\$0
<b>Total Roads and Environmental</b>	<b>\$3,206,634</b>	<b>(\$1,456,588)</b>	<b>\$0</b>	<b>(\$545,634)</b>	<b>(\$630,681)</b>	<b>\$0</b>	<b>\$573,731</b>

2022 Capital Request Adjusted Total (Roads & Environmental Services) \$576,364

Total Capital Requests \$9,571,320

Less: 2022 Capital Roll Over (\$2,504,410)

Less: Future Year pre-approvals (\$187,190)

**Total 2023 Capital Expenditures \$6,879,720**

Reserve/Other Funding to Offset Capital (\$2,763,167)

**Net 2023 Capital Expenditures \$4,116,552**

Net 2022 Capital Expenditures \$3,599,737

#### Funding Sources:

Asset Replacement Reserve funded through the Municipal Tax Levy \$2,608,047

Capital Requests funded through the Municipal Tax Levy @ X.XX% increase \$1,508,505

Total Capital Funded through Municipal Tax Levy \$4,116,552

In 2023, approximately every 1% residential tax rate increase equals \$105,400

**The Township of Cavan Monaghan**  
**Summary of Use of Reserve and Reserve Funds**  
**2021 Year End Balance (Audited)**

			Audited	2021 Budget		Audited
			31-Dec-20	Additions	Withdrawals	31-Dec-21
Reserves						
Committed Reserves						
0740	Building Services Reserve (Building Code Act, 1992)	Building	\$998,387	\$4,524	(\$120,615)	\$882,296
2500	Capital Roll Over (Prior Year)	General	\$427,820	\$1,182,486	(\$427,820)	\$1,182,486
2510	Operating Roll Over (Prior Year)	General	\$432,635	\$409,452	(\$443,268)	\$398,819
2602	Springville & Ebenezer Cemetery Reserve	General	\$26,030			\$26,030
2607	Solar Disposal Reserve	General	\$19,000	\$2,500		\$21,500
2656	Fire Recovery Reserve	Fire	\$9,312			\$9,312
2670	Water Reserve (SWSSA, 2002)	Water	\$1,541,406	\$204,632	(\$58,720)	\$1,687,318
2671	Wastewater Reserve (SWSSA, 2002)	WW	\$1,201,750	\$621,362	(\$76,397)	\$1,746,714
2680	Parkland Reserve Fund (City of Peterborough)	ECD	\$49,075			\$49,075
Designated Reserves						
2600	General Working Fund	General	\$489,271	\$8,281	(\$234,224)	\$263,328
2697	Asset Replacement Reserve	General	\$11,251,054	\$2,008,713	(\$798,310)	\$12,461,457
	Less: Infrastructure Loan (Solar Units)	General	(\$111,387)	\$57,383		(\$54,004)
	Less: Loan (\$1M CMCC Community Fundraising)		(\$181,005)			(\$181,005)
	Net Asset Replacement Reserve	General	\$10,958,663			\$12,226,449
2606	Police Stabilization Reserve	General	\$0	\$44,973		\$44,973
2696	Lottery Funds (OLG) Reserve					
	Less: OLG Revenues	General	\$0	\$247,431	(\$247,431)	\$0
	Less: CMCC Internal Loan (\$2.4M Construction	General	(\$1,842,900)	\$247,431		(\$1,595,469)
	Net Lottery Funds Reserve	General	(\$1,842,900)			(\$1,595,469)
2608	Railway Reserve	General	\$0			\$0
2609	MMAH Service Delivery (2019 Grant)	General	\$459,682		(\$293,550)	\$166,132
2610	Election Reserve	General	\$36,293	\$5,000		\$41,293
2612	OCLIF Cannabis (Provincial)	General	\$8,519		(\$8,519)	\$0
2615	Municipal Council Grant Reserve	General	\$57,050			\$57,050
2634	Millbrook Valley Trails (Donation)	General	\$16,219	\$3,624		\$19,843
2640	Infrastructure & Technology (IT) Reserve	General	\$55,338		(\$27,826)	\$27,512
2675	Legal Reserve	General	\$0	\$27,735		\$27,735
2676	Municipal Office Renovation Reserve	General	\$175,000		(\$175,000)	\$0
2695	Contingency Reserve	General	\$140,860	\$20,000		\$160,860
2698	Fire Hall (Infrastructure) Reserve	General	\$1,604,575			\$1,604,575
2650	Fire Dept HWY Funds	Fire	\$62,930			\$62,930
2652	Fire Ground Hours	Fire	\$11,204		\$0	\$11,204
2653	Fire Training Reserve (Special Rescue)	Fire	\$22,735	\$5,000	(\$1,654)	\$26,081
2654	Superior Tank Shuttle Res - Fire	Fire	\$21,774		(\$1,389)	\$20,385
2655	Emergency Equipment	Fire	\$1,030,971	\$372,135	(\$5,566)	\$1,397,540
2630	Official Plan	Planning	\$128,889	\$40,643	(\$49,060)	\$120,472
2631	Zoning By-law Update	Planning	\$31,347			\$31,347
2661	Fill Mgmt (Site Alt By-Law)	Roads	\$26,026			\$26,026
2620	Millbrook Landfill	Roads	\$47,359		(\$5,000)	\$42,359
2660	Pits & Quarries	Roads	\$34,783			\$34,783
2665	Winter Control	Roads	\$218	\$11,053		\$11,271
2672	Source Water Protection	W&WW	\$0	\$20,219		\$20,219
Total Committed & Designated Reserves			\$18,282,219	\$5,544,577	(\$2,974,349)	\$20,852,447
Obligatory Reserves						
2908	Federal Gas Tax	Roads	\$258,996	\$551,372	(\$373,315)	\$437,053
2909	Parkland (Cash In Lieu) Reserve	ECD	\$178,123	\$6,921		\$185,044

**The Township of Cavan Monaghan**  
**Summary of Use of Reserve and Reserve Funds**  
**2021 Year End Balance (Audited)**

		Audited 31-Dec-20	2021 Budget		Audited 31-Dec-21
			Additions	Withdrawals	
<b>Reserves</b>					
<b>Total Reserves</b>		<b>\$18,719,339</b>	<b>\$6,102,869</b>	<b>(\$3,347,665)</b>	<b>\$21,474,543</b>
<b>Development Charges</b>					
<b><u>Development Charges - Cavan Monaghan By-Law 2019-69</u></b>					
<b>2919</b>	DCRF - Water Services	W&WW	\$164,290	\$69,020	\$233,310
<b>2920</b>	DCRF - Wastewater Services	W&WW	\$529,444	\$161,710	(\$327,000)
<b>2921</b>	DCRF - Stormwater Management Services	W&WW	\$5,163	\$26	\$5,189
<b>2922</b>	DCRF - Roads and Related	Roads	\$1,146,951	\$104,143	(\$226,845)
<b>2923</b>	DCRF - Fire Protection Services	Fire	\$468,289	\$47,675	(\$41,487)
<b>2924</b>	DCRF - Police Services	General	\$33,434	\$2,339	\$35,773
<b>2925</b>	DCRF - Library	Library	\$278,036	\$9,752	(\$3,862)
<b>2926</b>	DCRF - Parks Reserve Fund	ECD	\$0	\$192,444	(\$281,539)
<b>2928</b>	DCRF - Administration (Studies)	General	\$199,895	\$5,301	(\$78,417)
<b>Total Development Charge Reserves</b>		<b>\$2,825,504</b>	<b>\$592,408</b>	<b>(\$959,150)</b>	<b>\$2,458,761</b>
<b>TOTAL Reserves &amp; DC Reserves</b>		<b>\$21,544,843</b>	<b>\$6,695,277</b>	<b>(\$4,306,815)</b>	<b>\$23,933,305</b>

# General Ledger

## Revenue and Expense Working Current Budget Report

Fiscal Year 2023 To Period 1 by Department

Account	Description	2022 Total Budget	2022 Actual	Proposed Budget	Final Budget
03-4800	Water Wastewater Administration	182,775.00	154,861.73	238,482.00	
03-4801	Water & Wastewater Debentures	180,000.00	421,751.90	180,000.00	
03-4809	Pumping Station	6,390.00	5,065.52	6,500.00	
03-4810	Millbrook Wastewater Plant	446,670.00	327,027.66	458,278.00	
03-4811	Wastewater Collection System	10,000.00	17,383.10	10,000.00	
03-4813	Contribution to/from Water Reserve	0.00	0.00		
03-4815	Contribution to/from Wastewater Reserve	776,605.00	0.00	723,600.00	
03-4818	Wastewater Revenue	-1,127,667.00	-989,820.32	-1,135,556.00	
03-4819	Water Revenue	-696,633.00	-599,482.10	-694,747.00	
03-4820	Water & Wastewater Other Income	-40,750.00	-33,848.02	-40,773.00	
03-4830	Millbrook Water - Distribution System	55,000.00	30,714.28	35,000.00	
03-4831	Millbrook Water - Treatment & Supply	132,450.00	84,528.50	142,246.00	
03-4833	Millbrook Water - Standpipe Tower	9,880.00	7,061.95	8,450.00	
03-4834	Sysco Oper. Wastewater Agreement	0.00	5,958.01		
03-4835	Booster Pumping Station	13,680.00	11,246.29	16,110.00	
03-4836	Kawartha Downs Wastewater Agreement	0.00	3,907.17		
03-4837	Water and Wastewater Capacity Monitoring	58,000.00	19,945.11	58,000.00	
03-4911	Ford Ranger, B1-11 (WWW)	3,100.00	172.99	3,500.00	
03-8001	Bulk Water Sale	-9,500.00	-49,090.00	-9,090.00	
Total Revenues:		-1,643,565.00	-1,744,470.06	-1,708,536.00	
Total Expenses:		1,643,565.00	1,161,853.83	1,708,536.00	
Report Net:		0.00	-582,616.23		



**The Township of Cavan Monaghan**  
**Water & Wastewater**  
**Capital Requests in 2023**  
**1st Draft**

Capital Item Requested	Requested Purchases	2022 Roll Overs	Reserve/ Other Funding Available	Transfers Asset Replacement Reserve	Transfer to/from W & WW Reserve
<b>Water Distribution System</b>					
1 Replacement of Well and Pump	\$ 75,000	(\$50,000)			\$ 25,000
2 Water Master Servicing Study	\$ 75,000	(\$17,307)	(\$57,693)		\$ -
3 Baxter Creek Assimilative Capacity Study	\$ 206,000				\$ 206,000
4 Rehabilitation of Main Street Watermains, ICIP Green Grant, pre-approval	\$ 600,000	(\$277,748)	(\$225,000)		\$ 97,252
5 Standpipe Generator Upgrade	\$ 25,000				\$ 25,000
6 Ferric Distribution Panel - WWTP	\$ 30,000				\$ 30,000
7 Sand Filter Replacement - WWTP	\$ 80,000		(\$80,000)		\$ -
8 Wet well Upgrade - WWTP	\$ 125,000				\$ 125,000
9 Water Meter Replacement Program	\$ 20,000				\$ 20,000
<b>Total Water Distribution System</b>	<b>\$ 1,236,000</b>	<b>(\$345,055)</b>	<b>(\$362,693)</b>	<b>\$ -</b>	<b>\$ 528,252</b>
<b>Total Water Capital</b>	<b>\$ 1,236,000</b>	<b>(\$345,055)</b>	<b>(\$362,693)</b>	<b>\$ -</b>	<b>\$ 528,252</b>
<b>Wastewater Collection System</b>					
2 Wastewater Master Servicing Study	\$ 75,000	(\$15,001)	(\$59,999)		\$ -
10 Sewer System Relining	\$ 75,000	(\$50,582)			\$ 24,418
<b>Wastewater Collection System</b>	<b>\$ 150,000</b>	<b>(\$65,583)</b>	<b>(\$59,999)</b>	<b>\$ -</b>	<b>\$ 24,418</b>
<b>Total Wastewater Capital</b>	<b>\$ 150,000</b>	<b>(\$65,583)</b>	<b>(\$59,999)</b>	<b>\$ -</b>	<b>\$24,418</b>
<b>Total Water and Wastewater Capital</b>	<b>\$ 1,386,000</b>	<b>(\$410,638)</b>	<b>(\$422,692)</b>	<b>\$ -</b>	<b>\$ 552,670</b>
Total Capital Requests					\$1,386,000
Less: 2022 Capital Roll Over					(\$410,638)
<b>Total 2023 Capital Expenditures</b>					<b>\$975,362</b>
Reserve/Other Funding to Offset Capital					(\$422,692)
<b>Net 2023 Capital Expenditures</b>					<b>\$552,670</b>



## **The Township of Cavan Monaghan**

### **By-law No. 2022-80**

**Being a by-law to confirm the proceedings of the special meeting of the Council of the Township of Cavan Monaghan held on the 8th day of December 2022.**

**Whereas** the Municipal Act, 2001, S.O., 2001, c.25, S.5, S. 8 and S. 11 authorizes Council to pass by-laws;

**Now Therefore** the Council of the Township of Cavan Monaghan hereby enacts as follows:

1. That the actions of the Council at its special meeting held on the 8th day of December 2022, in respect to each recommendation and action by the Council at its said meetings except where prior approval of the Local Planning Appeal Tribunal or other statutory authority is required are hereby adopted ratified and confirmed.
2. That the Mayor and Clerk of the Township of Cavan Monaghan are hereby authorized and directed to do all things necessary to give effect to the said actions or obtain approvals where required, and to execute all documents as may be necessary and the Clerk is hereby authorized and directed to affix the Corporate Seal to all such documents. Read a first, second and third time and passed this 8th day of December 2022.

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**Matthew Graham**  
**Mayor**

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**Cindy Page**  
**Clerk**