



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

Thursday, November 21, 2024

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.

**Pages**

**1. Call to Order**

**2. Land Acknowledgement**

We respectfully acknowledge that the Township of Cavan Monaghan is located on the Treaty 20 Michi Saagiig territory, in the traditional territory of the Michi Saagiig Anishnaabeg. We offer our gratitude to First Nations for their care for and teachings about these lands. May we honour these teachings.

**3. Approval of the Agenda**

**4. Disclosure of Pecuniary Interest and the General Nature Thereof**

**5. Closed Session**

**6. Presentation**

<b>6.1</b>	<b>MPAC Updates - Sarah Groves, Account Manager</b>	<b>3 - 22</b>
<b>6.2</b>	<b>Cavan Monaghan Public Library Board - Karla Buckborough, CEO/Chief Librarian and Earl McLeod, Chair</b>	<b>23 - 44</b>
<b>6.3</b>	<b>Millbrook Downtown Business Improvement Area Board of Management - Deputy Mayor Ryan Huntley</b>	<b>45 - 46</b>
<b>6.4</b>	<b>Robert Jackson, Chair - Millbrook Valley Trails Advisory Committee</b>	<b>47 - 51</b>
<b>6.5</b>	<b>Ashley Stewart, Chair, and John Collver, Vice Chair - Municipal Revitalization and Heritage Advisory Committee</b>	<b>52 - 53</b>
<b>6.6</b>	<b>Lisa Crawford, Vice Chair - Sustainability Advisory Committee</b>	<b>54 - 60</b>

<b>7.</b>	<b>Report</b>	
7.1	Report - Finance 2024-13 1st Draft 2025 Budget Presentation (KP)	61 - 103
<b>8.</b>	<b>Confirming By-law</b>	
8.1	By-law No. 2024-62 being a by-law to confirm the proceedings of the special meeting held November 21, 2024	104 - 104
<b>9.</b>	<b>Adjournment</b>	

# Property Assessment and Tax System

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Sarah Groves, Account Manager  
Municipal and Stakeholder Relations

November 21, 2024



MUNICIPAL  
PROPERTY  
ASSESSMENT  
CORPORATION

Township of Cavan Monaghan

# Roles and Responsibilities.



## 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 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.



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

A photograph of a street scene. In the foreground, a green lamppost stands on a paved sidewalk. In the background, a storefront with large glass windows and a white door is visible. A person is walking a dog on the sidewalk. A large white text box is overlaid on the image, containing the text 'What is Current Value Assessment (CVA)?'. The text 'CVA' is highlighted in orange. The 'mpac' logo is in the bottom right corner.

# What is Current Value Assessment (CVA)?

Keeping our property  
inventory up-to-date.



mpac

# Three approaches when valuing properties.



## Direct Comparison Approach

Analyze sales of comparable properties sold for similar or identical use as the property to be valued.



## Income Approach

Determine how much revenue the property generates and the sale price.



## Cost Approach

Properties that are unique and rarely sold on the market.



# Five major factors when assessing residential properties.



Age of buildings



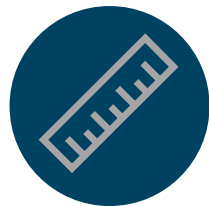
Location of property



Quality of construction



Exterior square footage



Lot dimensions

These five factors account for approximately 85% of a property's assessed value.

# 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 Tax.

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.



A property's assessed value, provided by MPAC.



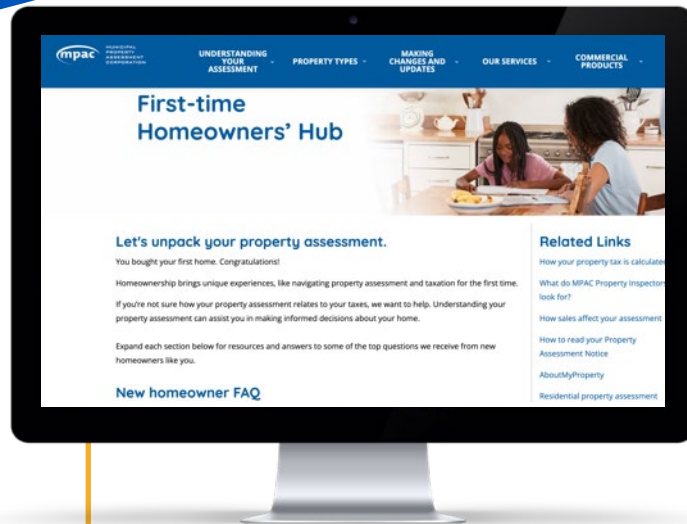
Municipal and education tax rates\* for your property type.

\*Education tax rates are set by the provincial government.

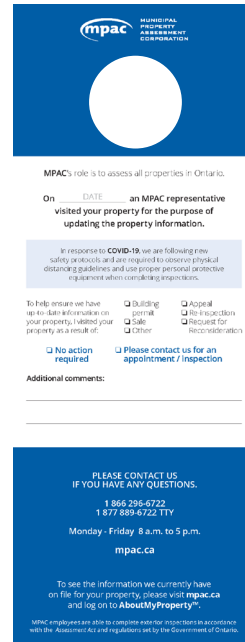


Property taxes paid by a homeowner.

# Supporting property owners.



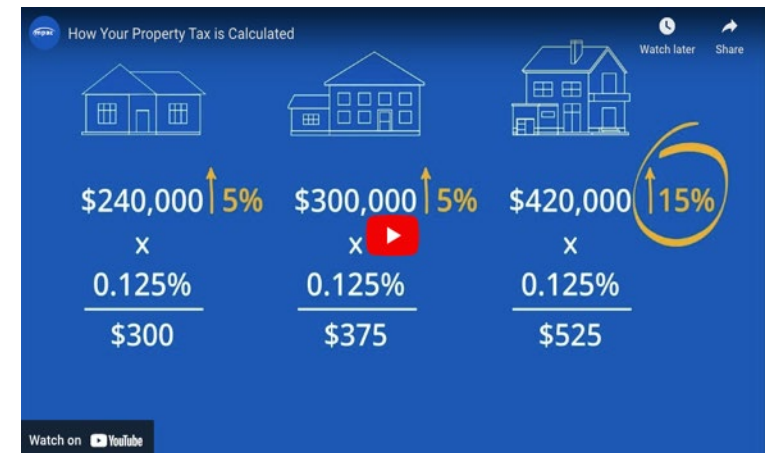
NEW! First-time Homeowners' Hub



Door hangers + letters



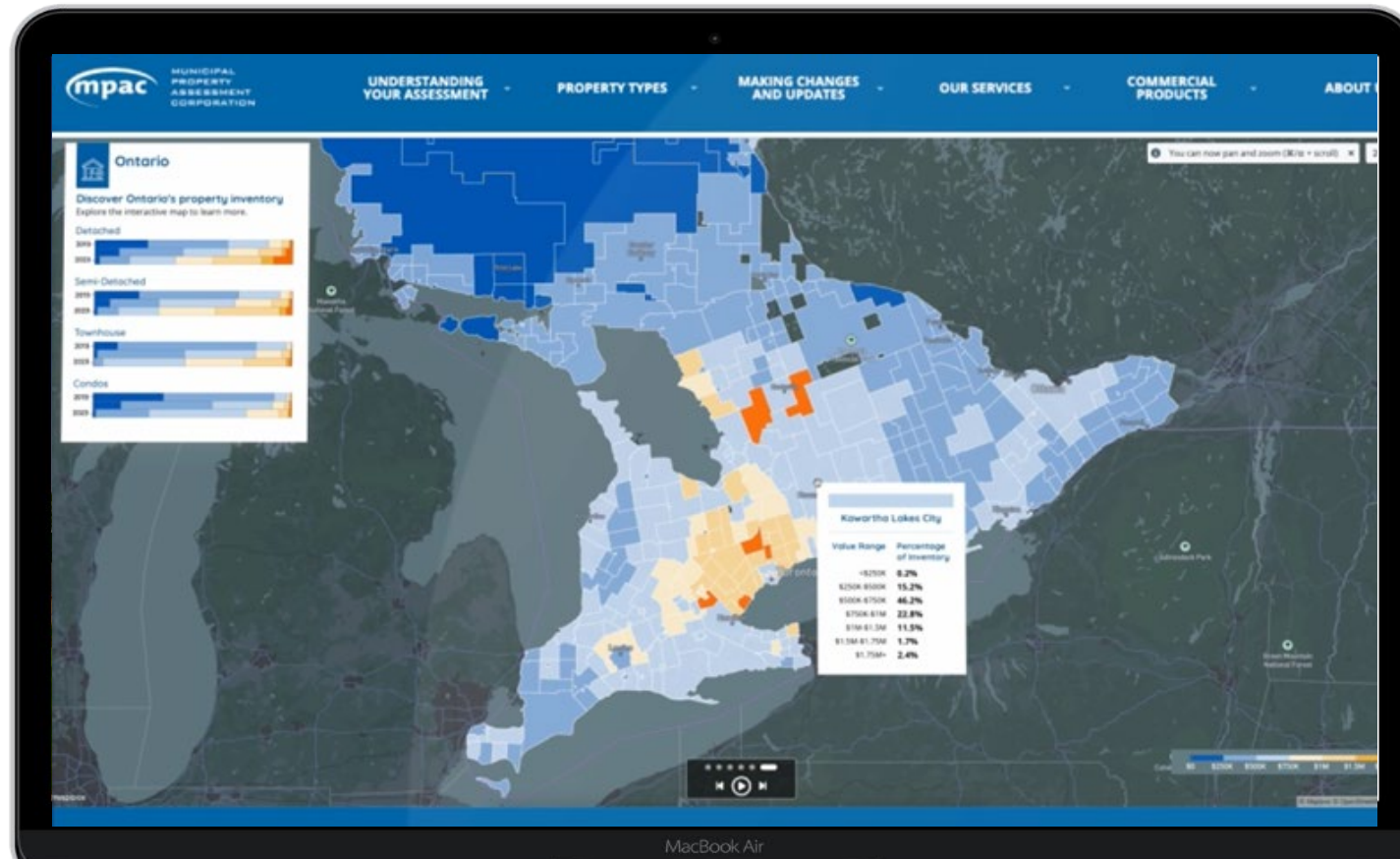
Social media campaigns



Educational videos



# NEW – Insights that are important to your communities.



# Supporting property owners.



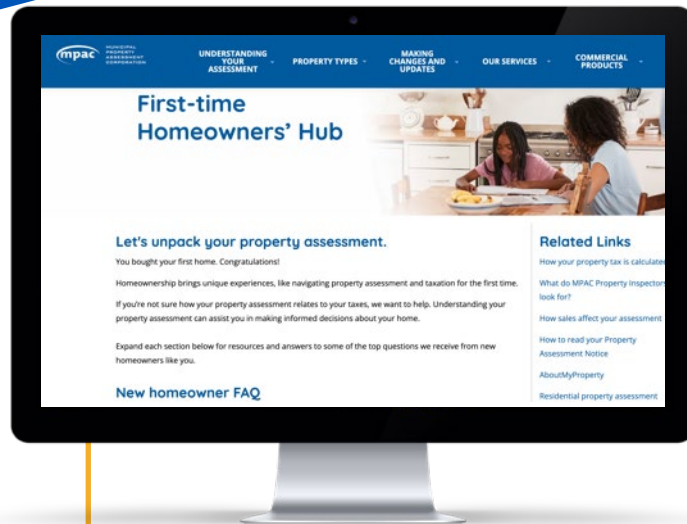
**First-time homeowner?**  
If you have questions about how your tax bill relates to your property assessment, visit MPAC's **First-time Homeowners' Hub** for answers!

You can also check out MPAC's **AboutMyProperty™** portal to review your property details and learn how MPAC valued your home.

**For concerns specific to your tax bill, please reach out to your municipality.**



Start unpacking your property assessment on [mpac.ca](https://mpac.ca)



**NEW!** First-time Homeowners' Hub



# Supporting property owners.



Social media campaigns

<b>MYTH</b> ❌ My property value has doubled. My property taxes will double.	<b>FACT</b> ✅ There is no 1:1 relationship between the change in your assessed value and change in taxation.
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<b>MYTH</b> ❌ I pay more taxes than my neighbours because I live in a house that was built this year.	<b>FACT</b> ✅ Even if your home was built this year, MPAC sets the value as if it was sold on January 1, 2016.
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# How property tax is calculated.

The screenshot shows a video player interface with the title "How Your Property Tax is Calculated" and the mpac logo. It displays three columns of calculations, each with a house icon and a percentage increase:

Property Value	Appreciation Rate	Rate	Property Tax
\$240,000	↑ 5%	0.125%	\$300
\$300,000	↑ 5%	0.125%	\$375
\$420,000	↑ 15%	0.125%	\$525

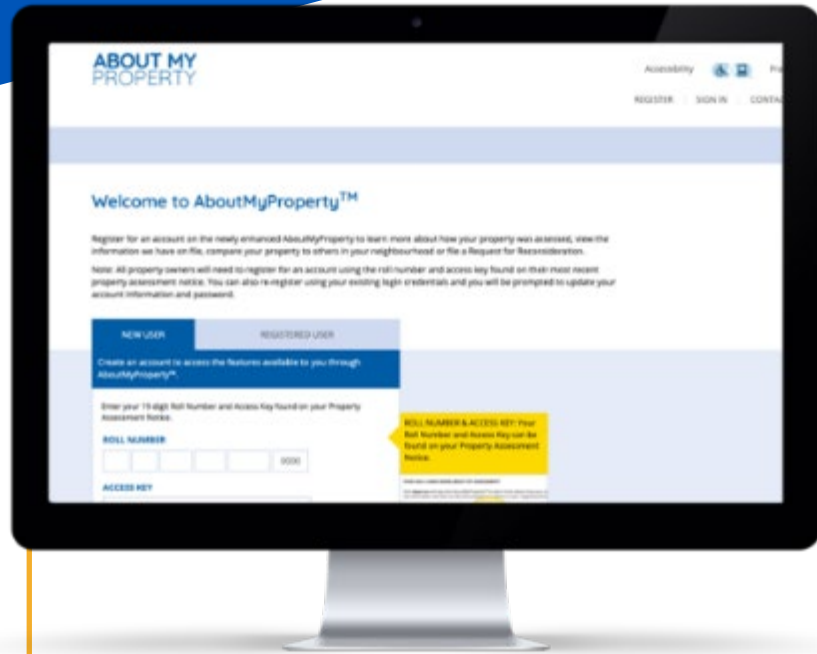
Additional features include a "Watch Later" button, a "Share" button, and a "Watch on YouTube" button at the bottom.

Educational videos

Watch the video to **learn more.**



# Supporting property owners.



AboutMyProperty™



# Supporting property owners.



## School Support Designation

Now available online at [mpac.ca/schoolsupport](http://mpac.ca/schoolsupport)



**Application for Direction of School Support**  
under Section 16 of the Assessment Act

**MPAC 16-101 (11/16) (1/1/2017)**

The Application for Direction of School Support is available online at [mpac.ca/schoolsupport](http://mpac.ca/schoolsupport).

**1. Property Information**

Year	Month	Day	Location (Street, City, Province, Postal Code)	1.00	2.00	3.00	4.00	5.00
				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**2. Assessment Information**

Year	Month	Day	Location (Street, City, Province, Postal Code)	1.00	2.00	3.00	4.00	5.00
				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**3. School Support Designation**

Year	Month	Day	Location (Street, City, Province, Postal Code)	1.00	2.00	3.00	4.00	5.00
				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

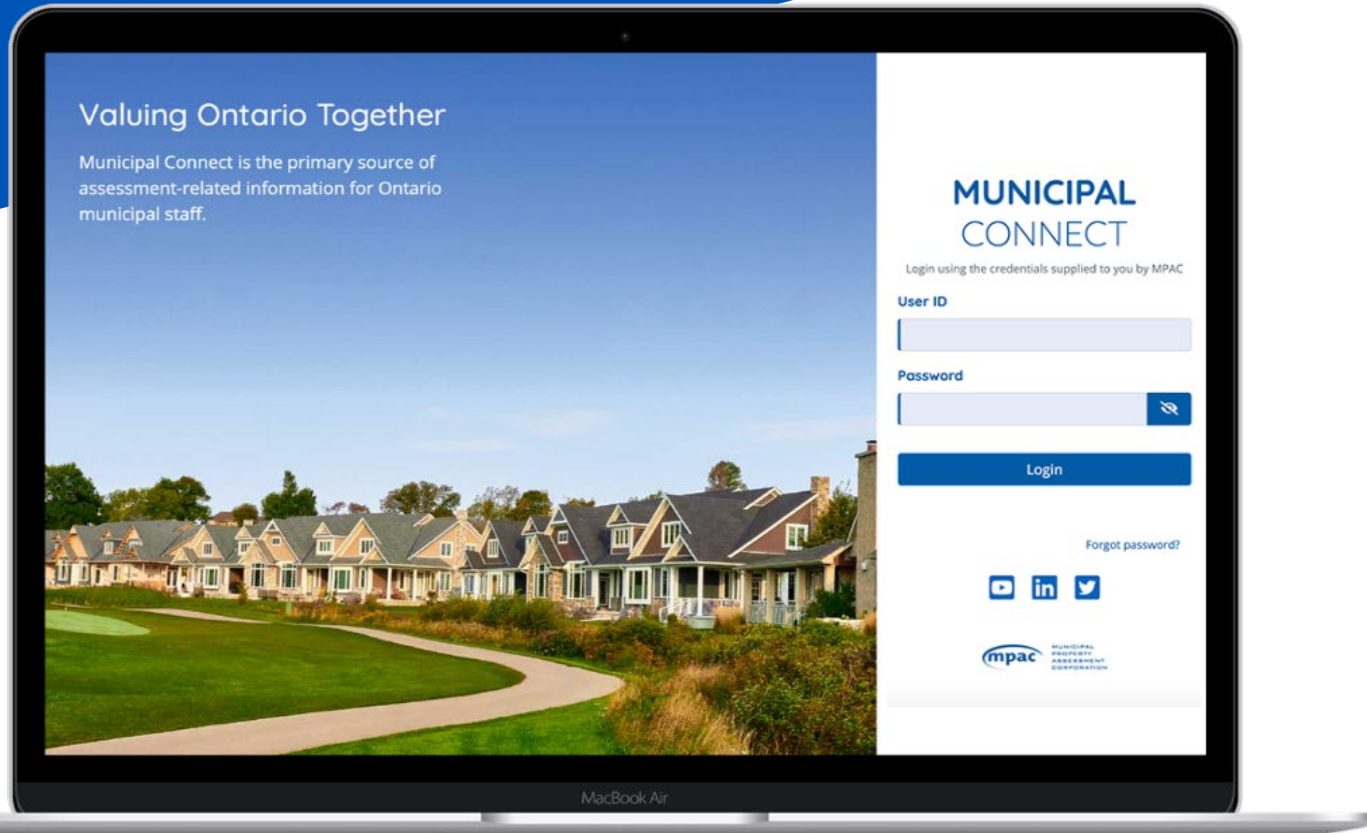
**4. Signature of Owner or Tenant**

Name: \_\_\_\_\_ Title: \_\_\_\_\_  
Signature: \_\_\_\_\_ Date: \_\_\_\_\_

MPAC's School Support Portal



# Strengthening municipal relationships.



- Orientation Sessions
- Conferences
- Municipal Resources + Property Assessment Toolkit
- Municipal Connect
- InTouch Newsletter

# Learn more about what we do at [mpac.ca](https://mpac.ca).



2023 Municipal Partnerships Report

2023 Performance Report

2023 Annual Report



# We invite you to reach out!

Contact your local Municipal and Stakeholder Relations team with questions or to learn more.

**Sarah Groves**

Account Manager

[Sarah.Groves@mpac.ca](mailto:Sarah.Groves@mpac.ca)

**Lynne Cunningham**

Regional Manager

[Lynne.Cunningham@mpac.ca](mailto:Lynne.Cunningham@mpac.ca)

**Victoria Anderlich**

Account Support Coordinator

[Victoria.Anderlich@mpac.ca](mailto:Victoria.Anderlich@mpac.ca)

# Questions?

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# CMLibraries

2025 1st Budget Presentation

Read. Learn. Connect.

Presented by: Karla Buckborough, CEO & Chief Librarian

## Highlights from this year:



- Book launch for first Seniors Community Grant
- Applied for, and received, a second Seniors Community Grant
- Took part in Parks and Rec event, July 1st @ the CMCC, Zucchini Fest, BIA Fall Festival, Volunteer Fair
- Storytime connection with CMCC Summer Camp, Helping Hands and Compass Daycares
- Continued Adult Storytime in partnership with Karis Homes and Centennial Place
- Reorganizing the Millbrook Branch - turning the Harry Williams Room into a dedicated children's space.



# Connect.

“ —  
This project saved my  
life.

Anonymous  
Seniors Community Grant  
June 2024

— ”



## By October 31st:

NEW PATRONS

**272**

BORROWED  
ITEMS

**45K**

7% more  
circulation  
than in 2023

PROGRAM  
PARTICIPANTS

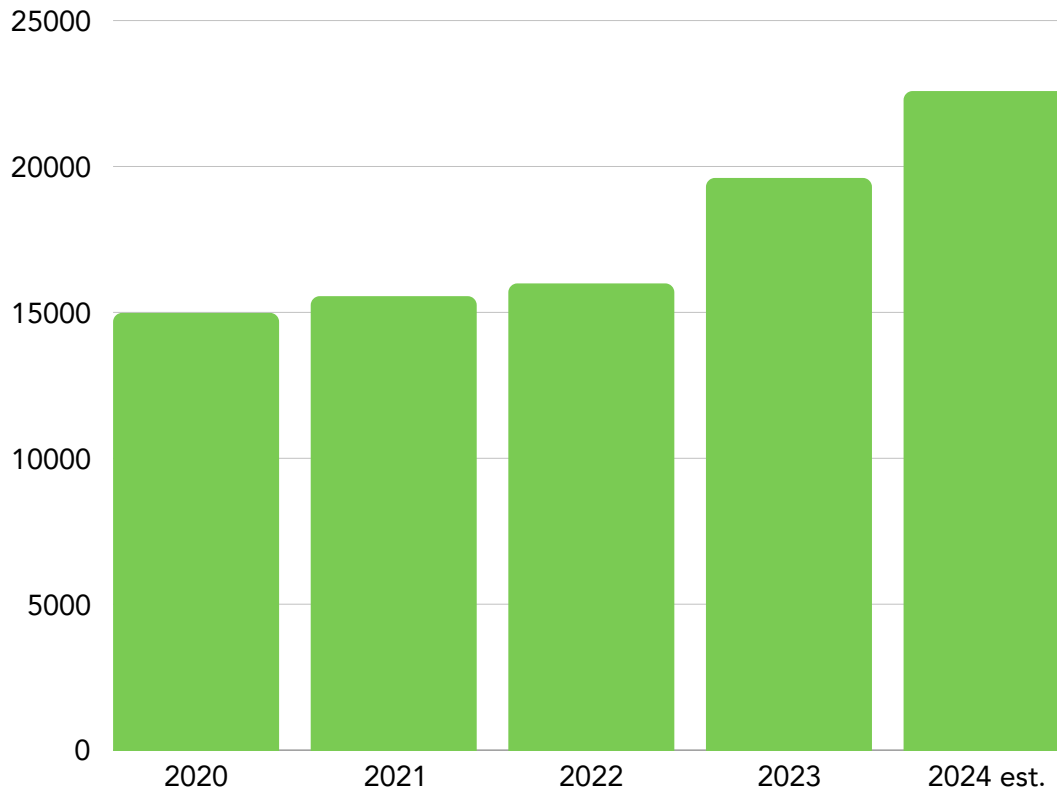
**5355**

34% more  
participants  
than in 2023



## Some statistics from 2024

## Virtual Branch Circulation, 2020 Actual - 2024 est.

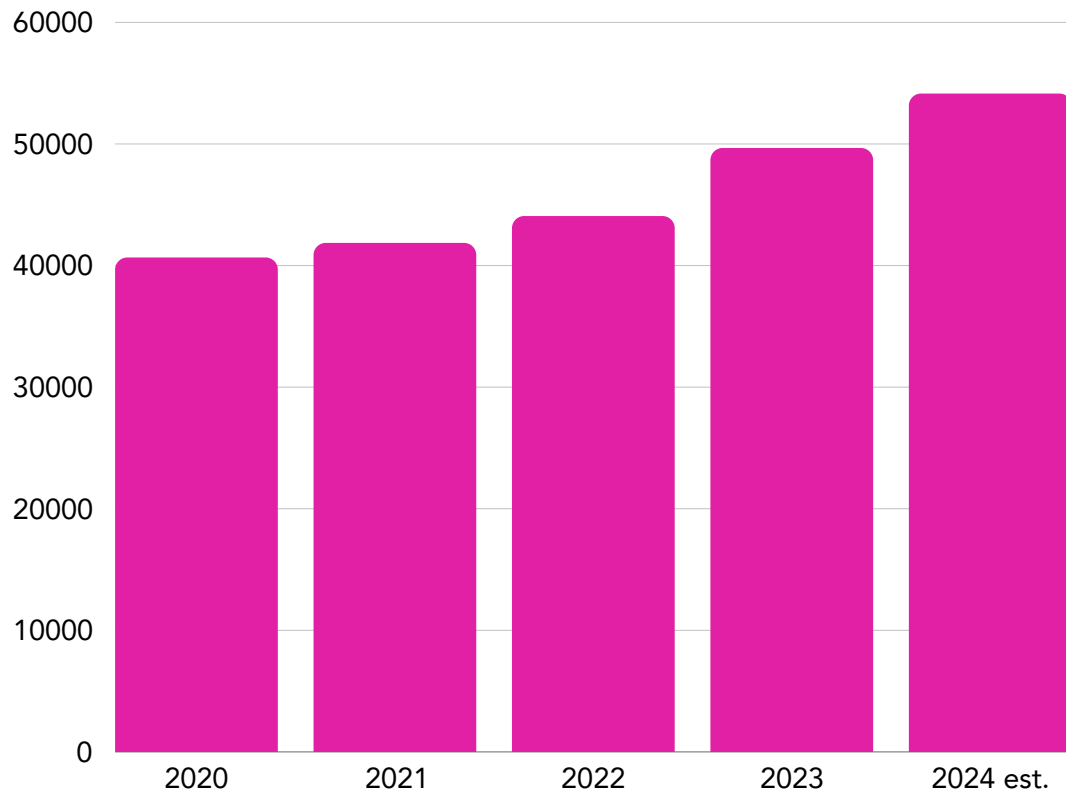


**There has been a steady increase in Virtual Branch use year-over-year.**

In addition to an increase in users, the cost of virtual branch streaming services and subscriptions is also increasing.

Currently at 18,821, projected to be over 22,000 at year end.

## Overall Materials Circulated, 2020 Actual - 2024 est.



**Each year, we see growth in overall circulation of physical and virtual material.**

With the population growth and planned development over the next several years, we estimate that this trend in overall circulation will continue for the foreseeable future.

We are on target to be well over 50,000 items in 2024.

# Grants

The CMLibraries will continue to search and apply for all applicable grants.

Supports Strategic Direction #3.  
Goal 3 - Seek New Revenue Sources



## Our Vision

Enriching the lives of the community through books and beyond.

## Our Mission

Empowering the community to read, learn, and connect through quality resources, safe and welcoming spaces, innovative programs, and creative services.

## Our guiding values

**Learning:** fostering life-long learning and literacy for residents

**Accountability:** ensuring our services have a measurable and positive impact on the social and economic success of residents

**Collaboration:** working together with our partners to meet the needs of residents

**Quality:** offering creative and innovative programs and services

**Inclusion:** creating safe and welcoming spaces for everyone

## Strategic Direction #1

### Optimizing Spaces

#### Goal 1: Create Engaging Spaces

- Utilize and diversify our current space to ensure optimal use.
- Enhance the indoor and outdoor experiences of visitors.

#### Goal 2: Increase Digital Presence

- Utilize social media, web, and technology to increase access to library resources and promote the use of digital branch resources.

## Strategic Direction #2

### Enhance Services

#### Goal 1: Modernize Resources

- Increase access to print and digital resources.
- Ensure visitors have continued access to new technology and equipment.

#### Goal 2: Provide Dynamic Programs and Services

- Continually assess the needs of the community and allocate resources accordingly.
- Explore new and innovative programs and services.

## Strategic Direction #3

### Strengthen Partnerships & Revenue Sources

#### Goal 1: Explore Alliances

- Develop and strengthen partnerships with community agencies, groups, schools, and the municipality.

#### Goal 2: Focus on Staff & Volunteers

- Support staff and volunteers in their development.

#### Goal 3: Seek New Revenue Sources

- Explore new funding sources and optimize solutions to address fiscal constraints.

## Operating Budget

The 2025 Operating Budget for the Library is \$365,174 compared to the 2024 budget of \$354,152 (not including the Seniors Community Grant).

Operating Budget Levy request for 2025 is \$333,486. This is an increase of \$13,090 or 4% over the 2024 Operating levy amount of \$320,396.

Operating budget changes 2025 over 2024:

Amount	GL	Description
\$8,022	01-4245-XXXX	Salaries with 2% COLI, step progression on grid, MERC & partial funding for one summer student
\$3,000	01-42XX-XXXX	Increase in non-salary portion of expenses
\$2,068	01-4205-9088	Removal of the Roll-over – amount not calculated yet for 2025 budget
\$13,090		Increase to Operating Levy

## Salaries and Benefits

The increase to “Salaries and Benefits” for the Library is \$8,022 – comprising a 2% cost of living increase, progression along the grid of a single step for some staff, increased mandatory employment costs, and a budget for summer students (dependent on grants).

- Supports Strategic Direction #3, Goal 2 - Focus on Staff and Volunteers.

## Other Operating Expenses

Operating expenses other than salaries and benefits make up the remaining 13.5% of the operating costs of the Library. The total for 2024 is \$48,532 which is \$3,000 more than in the 2024 budget (\$45,532). Increases are requested in “Software License and Support – Internal” (01-4270-3205) and “Virtual Branch” (01-4286-XXXX) to accommodate increases in software licensing costs as well as growing usage of the e-resources.

- Supports Strategic Direction #2, Goal 1 - Modernize Resources

## Operating Revenues including Surplus/Rollover

A roll over of \$2068 as was added to the 2024 budget, this is the remaining surplus identified in the 2022 audit. The 2023 audit did not identify a surplus. Therefore, no surplus/rollover is currently being budgeted for 2025.



## Capital Budget

The Library Capital Budget requests funding for two areas: Circulating Materials (Books and DVDs) and IT Hardware.

- Supports Strategic Direction #2, Goal 1 - Modernize Resources.

### Capital Budget Levy request for Circulating Materials:

GL	Description	2024	2025	Description
02-4255-xxxx	Circulating Materials (ebooks, Books and DVDs)	\$28,500	\$30,000	\$1,500
02-4270-9176	Capital Levy	\$22,000	\$23,500	\$1,500
02-4205-9178	Development Charges for Circulating Materials	\$6,500	\$6,500	\$0

The \$1,500 increase will allow the library to purchase more ebooks, to add capacity to the Libby collection (the “Virtual Branch”)

## Capital Budget Levy request for IT Investment:

GL	Description	2024	2025	Difference
02-4270-xxxx	IT Investment	\$7,000*	\$6,000	-\$1,000
02-4270-9176	Capital Levy	\$0	\$6,000	\$6,000

\*The \$7,000 used as the 2024 IT Investment was rolled forward from 2023. The amount is currently being spent to rectify issues addressed in the report received from the County IT department on November 17th, 2023. Working with the County IT department we are ensuring that purchases made will be part of our ongoing technology plan.

To date we have installed a secure enclosure with managed cabling, contact has been made with vendors of record through OECM to acquire anti-virus software and hardware components.

The requested \$6,000 for 2025 will allow us to continue covering the deficits outlined in the County IT report.

# THANKYOU

For your ongoing support.

## Special Council Meeting

<b>To:</b>	<b>Mayor and Council</b>
<b>Date:</b>	<b>November 21, 2024</b>
<b>From:</b>	<b>Library Finance Committee, Represented by Karla Buckborough</b>
<b>Subject</b>	<b>2025 Library Budget</b>

### Recommendation

That Council receives the Cavan Monaghan Library Presentation and 1st Draft Budget.

### Overview

See attachment #1 - CMLibraries - Presentation to Council for 2024 11 21

### Operating Budget

The 2025 Operating Budget for the Library is \$365,174 compared to the 2024 budget of \$354,152. These amounts are not including inter-departmental transfers or the 2023-2024 and 2024-2025 Seniors Community Grants.

Operating Budget Levy request for 2024 is \$333,486. This is an increase of \$13,090 or 4% over the 2024 Operating levy amount of \$320,396.

Itemizing the operating budget changes 2025 over 2024:

Amount	GL Department	Description
\$8,022	01-4245-XXXX	Salaries with 2% COLI, MERC & partial funding for one summer student
\$3,000	01-42XX-XXXX	Increase in non-wage portion of expenses
\$2,068	01-4205-9088	Removal of the Roll-over – amount not calculated yet for 2025 budget
\$13,090		Increase to Operating Levy

### Salaries and Benefits

As with most public libraries in Ontario, remuneration represents the largest portion of the Library budget (86.5% of this year's operating budget). After undergoing a pay equity review in 2022, this budget continues to ensure that we maintain pay equity. Part of that maintenance is utilizing the same cost of living increase as is incorporated in the Township budget which is 2%. The increase to "Salaries and Benefits" for the Library is \$8,022 – comprising a 2% cost of living increase, progression along the grid of a single step for some staff, increased mandatory employment costs, and a budget for summer students (dependent on grants).

- Supports Strategic Direction #3, Goal 2 - Focus on Staff and Volunteers

GL	2024	2024	Difference
01-4245-xxxx Salaries	\$260,498	\$266,642	\$6,144 2.30%
01-4245-xxxx Mandatory costs and OMERS	\$48,122	\$50,000	\$1,878 3.75%
	\$308,620	\$316,642	\$8,022 2.53%

### Other Operating Expenses

Operating expenses other than salaries and benefits make up the remaining 13.5% of the operating costs of the Library. The total for 2024 is \$48,532 which is \$3,000 more than in the 2024 budget (\$45,532). Increases are requested in "Software License and Support – Internal" (01-4270-3205) and "Virtual Branch" (01-4286-XXXX) to accommodate increases in software licensing costs as well as growing usage of the e-resources.

- Supports Strategic Direction #2, Goal 1 - Modernize Resources

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A roll over of \$2068 as was added to the 2024 budget, this is the remaining surplus identified in the 2022 audit. The 2023 audit did not identify a surplus. Therefore, no surplus/rollover is currently being budgeted for 2025.

## Special Projects

- Supports Strategic Direction #3, Goal 3 - Seek New Revenue Sources

### GL 01-4104-xxxx

In March 2023, the Library applied for and received a large Seniors Community Grant which spans from July 2023-March 2024. Unspent revenue and applicable expenses will be moved forward to 2024. The grant items are captured in GL accounts beginning with 01-4104-xxxx at the top of the operating budget. The original grant was \$24,644.

Since the first Seniors Community Grant was so successful and meaningful, a second application was made in March 2024. The CMLibraries received \$13,940. While the majority of these funds will be spent in 2024, a small portion will rollover to 2025 but can only be used for the purposes outlined in the grant.

## Capital Budget

The Library Capital Budget requests funding for two areas: Circulating Materials (Books and DVDs) and IT Hardware.

- Supports Strategic Direction #2, Goal 1 - Modernize Resources

Capital Budget Levy request for Circulating Materials:

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Capital Budget Levy request for IT Investment:

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\*The \$7,000 used as the 2024 IT Investment was rolled forward from 2023. The amount is currently being spent to rectify issues addressed in the report received from the County IT department on November 17<sup>th</sup>, 2023. Working with the County IT department we are ensuring that purchases made will be part of our ongoing technology plan.

To date we have installed a secure enclosure with managed cabling, contact has been made with vendors of record through OECM to acquire anti-virus software and hardware components.

The requested \$6,000 for 2025 will allow us to continue covering the deficits outlined in the County IT report.

## Capital Worksheet

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

## Reserves

The Reserves are primarily created from donations received from our patrons. Undesignated donations are pooled and used for larger purchases. In 2023, the donations were used to purchase new shelving for the children’s room at the Bruce Johnston Branch. This year, the donations are being used to purchase new shelving at the Millbrook Branch as well as a new projector to replace the one purchased in 2014.

Reserves	2022 Audit			2023 Budget			2024 Budget		Estimated 2024-12-31
	Withdrawals	Adjusting Entries	2022-12-31	Withdrawals	Estimated Additions	2023-12-31	Withdrawals	Additions	
01-0000-2710 General Surplus/Deficit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
01-0000-2726 Working Fund - operating	-\$2,375	\$3,068	\$3,068	-\$1,000	\$0	\$2,068	-\$2,068	\$0	-\$0
01-0000-2728 Donation/Fundraising Reserve	\$0	\$2,022	\$10,726	-\$4,928	\$4,347	\$10,145	-\$7,600	\$0	\$2,545
02-0000-2728 IT Hardware Reserve	-\$2,500	\$0	\$0	\$0	\$7,000	\$7,000	-\$7,000	\$0	\$0
02-0000-2726 Future Capital Reserve-Circulating	-\$491	\$0	\$0	\$0	\$3,372	\$3,372	-\$3,372	\$0	\$0
ICIP Reserve, used for PE Liability	-\$24,935	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
01-0001-2710 New Initiative Reserve	\$0	\$0	\$12	\$0	\$0	\$12	\$0	\$10	\$22
<b>Total Reserves</b>	<b>-\$30,301</b>	<b>\$5,090</b>	<b>\$13,806</b>	<b>-\$5,928</b>	<b>\$14,719</b>	<b>\$22,597</b>	<b>-\$20,040</b>	<b>\$10</b>	<b>\$2,567</b>

•\$3300 (approximately) being offered from Circulating Materials towards sun shade at OMS

•\$7000 Roll forward from IT Hardware Reserve for 2024 IT Costs

•\$6000 to be used for new shelving etc as need for rearrangement of Millbrook Branch  
 •\$1600 for new projector to replace current one purchased in 2014

## Attachments

1. 2025 CMLibraries - Presentation to Council for 2024 11 21
2. Nov 8 4200 Operating Summary
3. Nov 8 4200 Operating
4. Nov 8 4200 Capital
5. Nov 8 4100 – (Seniors Community Grant)

Respectfully Submitted by,  
 Karla Buckborough  
 CEO/Librarian

Reviewed by,  
 Earl McLeod  
 Board Trustee

# General Ledger

## Revenue and Expense Working Current Budget Report

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

Account	Description	2024 Total Budget	2024 Actual	Proposed Budget	Final Budget
01-4205	Township of CM Levy - Operating	-322,464.00	-320,396.00	-333,486.00	
01-4210	Province of Ontario	-15,984.00	0.00	-15,984.00	
01-4225	Donations, Fundraising, Book Sales	-4,000.00	-5,351.41	-4,000.00	
01-4235	User charges (Fines, Copies, Burn Permits...)	-1,340.00	-1,526.32	-1,340.00	
01-4245	Salaries and Benefits	298,556.00	262,530.77	306,578.00	
01-4250	Professional Development/Memberships	2,515.00	707.91	2,515.00	
01-4255	Periodicals	1,400.00	1,078.44	1,400.00	
01-4265	Telephone & Internet	6,420.00	5,327.53	6,420.00	
01-4270	IT (Software, Support& Maintenance)	7,100.00	5,881.40	7,900.00	
01-4275	General Administration	10,900.00	6,956.52	10,900.00	
01-4280	Professional Fees & Honorarium	1,640.00	1,335.15	1,640.00	
01-4285	Program and service material	3,257.00	2,591.04	3,257.00	
01-4286	Virtual Branch (E-Resources)	12,000.00	11,647.33	14,200.00	
Total Revenues:		-354,152.00	-333,281.68	-365,174.00	
Total Expenses:		354,152.00	304,064.04	365,174.00	
Report Net:		0.00	-29,217.64		

# General Ledger

## Revenue and Expense Working Current Budget Report Up To Period 1 Accounts: ?2-42??-???? by Department

Account	Description	2024 Total Budget	2024 Actual	Proposed Budget	Final Budget
<b>Fund: 02 Capital Fund</b>					
<b>4240 Transfer / roll over (capital)</b>					
<b>Revenue</b>					
02-4240-2411	Roll-over - Books - from future	0.00	0.00		
02-4240-2413	Roll-over IT Equipment	0.00	-7,000.00		
<b>Total Revenue</b>		0.00	-7,000.00		
<b>Total 4240 Transfer / roll over (capital)</b>		0.00	-7,000.00		
<b>4255 Circulating Materials</b>					
<b>Revenue</b>					
02-4255-9140	Grants for Circulating Materials	0.00	0.00		
02-4255-9176	Township Capital Levy Circulati	-22,000.00	-22,000.00	-23,500.00	
02-4255-9178	Development Charges - Circula	-6,500.00	-6,500.00	-6,500.00	
02-4255-9183	Donations for Circulating Materi	0.00	-96.00		
<b>Total Revenue</b>		-28,500.00	-28,596.00	-30,000.00	
<b>Expense</b>					
02-4255-3306	E-Books	1,500.00	1,495.64	3,000.00	
02-4255-3440	Book Collection	22,000.00	18,365.02	22,000.00	
02-4255-3441	DVDs	5,000.00	3,989.42	5,000.00	
<b>Total Expense</b>		28,500.00	23,850.08	30,000.00	
<b>Total 4255 Circulating Materials</b>		0.00	-4,745.92		
<b>4270 Infrastructure and Technology (IT)</b>					
<b>Revenue</b>					
02-4270-9176	Township Capital Levy - IT	0.00	0.00	-6,000.00	
02-4270-9179	Roll forward IT	-7,000.00	0.00		
<b>Total Revenue</b>		-7,000.00	0.00	-6,000.00	
<b>Expense</b>					
02-4270-3303	IT Investment	7,000.00	700.76	6,000.00	
<b>Total Expense</b>		7,000.00	700.76	6,000.00	
<b>Total 4270 Infrastructure and Technology (IT)</b>		0.00	700.76		
<b>4275 Office Equipment/Furniture</b>					
<b>Revenue</b>					
02-4275-9310	Office Equipment/Furniture	0.00	0.00		
<b>Total Revenue</b>		0.00	0.00		
<b>Expense</b>					
02-4275-3310	Office Equipment/Furniture	0.00	587.15		



# General Ledger

## Revenue and Expense Working Current Budget Report

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

Account	Description	2024 Total Budget	2024 Actual	Proposed Budget	Final Budget
	<b>Total Expense</b>	0.00	587.15		
	<b>Total 4275 Office Equipment/Furniture</b>	0.00	587.15		

# General Ledger

## Revenue and Expense Working Current Budget Report

Up To Period 1 Accounts: ?2-42??-???? by Department

Account	Description	2024 Total Budget	2024 Actual	Proposed Budget	Final Budget
02-4240	Transfer / roll over (capital)	0.00	-7,000.00		
02-4255	Circulating Materials	0.00	-4,745.92		
02-4270	Infrastructure and Technology (IT)	0.00	700.76		
02-4275	Office Equipment/Furniture	0.00	587.15		
Total Revenues:		-35,500.00	-35,596.00	-36,000.00	
Total Expenses:		35,500.00	25,137.99	36,000.00	
Report Net:		0.00	-10,458.01		

# General Ledger

## Revenue and Expense Working Current Budget Report

Up To Period 1 Accounts: ?1-41??-???? by Type

Account	Description	2024 Total Budget	2024 Actual	Proposed Budget	Final Budget
<b>Fund: 01 Library Board General</b>					
<b>Revenue</b>					
<b>4104 Miscellaneous Grant-Funded Projects</b>					
01-4104-9088	Roll forward from previous year	-6,094.19	-6,094.19		
01-4104-9175	Provincial Grants	-18,869.00	-16,081.00		
<b>Total 4104 Miscellaneous Grant-Funded Projects</b>		<b>-24,963.19</b>	<b>-22,175.19</b>		
<b>Total Revenue</b>		<b>-24,963.19</b>	<b>-22,175.19</b>		
<b>Expense</b>					
<b>4104 Miscellaneous Grant-Funded Projects</b>					
01-4104-1050	Wages	9,752.56	7,528.23		
01-4104-3055	Hospitality	2,802.98	1,619.47		
01-4104-3308	Technology - Grant	461.93	204.49		
01-4104-3420	Portable Assets	5,645.72	2,526.38		
01-4104-3421	Program Expenses	6,300.00	3,015.00		
<b>Total 4104 Miscellaneous Grant-Funded Projects</b>		<b>24,963.19</b>	<b>14,893.57</b>		
<b>Total Expense</b>		<b>24,963.19</b>	<b>14,893.57</b>		

# General Ledger

## Revenue and Expense Working Current Budget Report

Up To Period 1 Accounts: ?1-41??-???? by Type

Account	Description	2024 Total Budget	2024 Actual	Proposed Budget	Final Budget
01-4104	Miscellaneous Grant-Funded Projects	0.00	-7,281.62		
Total Revenues:		-24,963.19	-22,175.19		
Total Expenses:		24,963.19	14,893.57		
Report Net:		0.00	-7,281.62		

## Millbrook BIA 2025 Proposed Budget

### BIA Administration

<b>Revenue</b>	
Conditional Grant/Associate Membership	600
Unconditional Grant/Film Revenue	0
Donations	0
Misc Revenue	0
AGM/Events Revenue	0
Levy 12% Increase	18000
From Reserve Funds	13390
R/O Prior Yr Transfer	18600
<b>Total Revenue</b>	
<b>Expense</b>	
Seminar/Conferences	1500
Mileage	300
AGM/Events	500
Marketing/Promo	6940
Legion & Community Care	400
Contracted Services	5900
Building Repairs/Maintenance	0
Summer Planters/Beautification	2650
Decorating Committee	4250
Memberships	250
BIA Breakfast Expense	300
<b>Total Expense</b>	22990

### Events

<b>Car Show</b>	
Revenue	0
<b>Expense</b>	
Advertising	200
<b>Revenue Minus Expense</b>	(200)
<b>Christmas in the Village</b>	
<b>Revenue</b>	
Vendors	600
<b>Expense</b>	
Advertising	0
Contracted Services	2100
Materials and Supplies	900
<b>Revenue Minus Expense</b>	(2400)
<b>Ladies Night</b>	
<b>Revenue</b>	
Vendors	1350
<b>Expense</b>	
Advertising	0
Contracted Services	1500
Materials and Supplies	350
<b>Revenue Minus Expenses</b>	(500)
<b>Fall Festival</b>	
<b>Revenue</b>	
Vendors	600
<b>Expenses</b>	
Contracted Services	6000
Insurance and License	200
Materials and Supplies	300
<b>Revenue Minus Expenses</b>	(5900)

### Breakdown

**Total Revenue - \$21,150**

**Total Expenses - \$34,540**

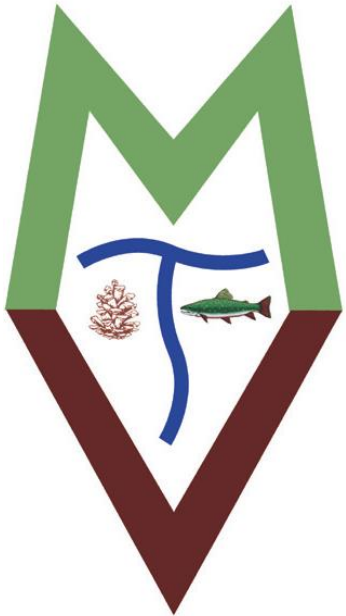
**Expense over Revenue from reserve funds - \$13,390**

**Millbrook BIA 2025 Proposed Budget**

		Budget	
<b>BIA Administration</b>			
<b>Revenue</b>			
01-25-299-00000-4503	01-4750-9431	600	
01-25-299-00000-4504	01-4750-9595	0	
01-25-299-00000-4550	01-4750-9183	0	
01-25-299-00000-4700	01-4750-9189	0	
01-25-299-00000-4703	01-4750-9184	0	
01-25-299-00000-4808	01-4750-9186	18000	12.5% Increase
01-25-299-00000-4920	01-4750-9020		
01-25-299-00000-4988	01-4750-9088		
	<b>Total Revenue</b>	<b>18600</b>	
<b>Expense</b>			
01-25-299-00000-6052	01-4750-3075	1500	
01-25-299-00000-6056	01-4750-3065	300	
01-25-299-00000-6123	01-4750-3735	500	
01-25-299-00000-6128	01-4750-3150	6940	
01-25-299-00000-6131	01-4750-3155	400	
01-25-299-00000-6150	01-4750-4100	5900	
01-25-299-00000-6210	01-4750-3210	0	(Shed 1200, Audit 2000, Zig-Zag Lights 1500, Website 1200)
01-25-299-00000-6214	01-4750-3220	2650	
01-25-299-00000-6224	01-4750-3224	4250	
01-25-299-00000-6240	01-4750-3140	250	
01-25-299-00000-6271	01-4750-3431	300	
	<b>Total Expense</b>	<b>22990</b>	
	<b>Total BIA Administration</b>	<b>-4390</b>	
<b>Car Show BIA</b>			
<b>Revenue</b>			
		0	
<b>Expense</b>			
01-25-299-29001-6126	01-4751-3730	200	
	<b>Total Car Show BIA</b>	<b>-200</b>	
<b>Christmas in the Village BIA</b>			
<b>Revenue</b>			
01-25-299-29002-4808	01-4752-9186	600	
	<b>Total Revenue</b>	<b>600</b>	
<b>Expense</b>			
01-25-299-29002-6126	01-4752-3730	0	
01-25-299-29002-6150	01-4752-4100	2100	
01-25-299-29002-6274	01-4752-3435	900	
	<b>Total Expense</b>	<b>3000</b>	
	<b>Total Christmas in the Village BIA</b>	<b>-2400</b>	
<b>Ladies Night BIA</b>			
<b>Revenue</b>			
01-25-299-29003-4550	01-4753-9183	0	
01-25-299-29003-4808	01-4753-9186	1350	
	<b>Total Revenue</b>	<b>1350</b>	
<b>Expense</b>			
01-25-299-29003-6126	01-4753-3730	0	
01-25-299-29003-6150	01-4753-4100	1500	
01-25-299-29003-6274	01-4753-3435	350	
	<b>Total Expense</b>	<b>1850</b>	
	<b>Total Ladies Night BIA</b>	<b>-500</b>	
<b>BIA Signage/Banners</b>			
<b>Revenue</b>			
	<b>Total Revenue</b>		
<b>Expense</b>			
	<b>Total BIA Signage/Banners</b>		
<b>Fall Festival (Outdoor Arts)</b>			
<b>Revenue</b>			
01-25-299-29009-4550	01-4760-9183	0	
01-25-299-29009-4701	01-4760-9140	0	
01-25-299-29009-4808	01-4760-9186	600	
	<b>Total Revenue</b>	<b>600</b>	
<b>Expense</b>			
01-25-299-29009-6126	01-4760-3730	0	
01-25-299-29009-6150	01-4760-4100	6000	
01-25-299-29009-6169	01-4760-3090	200	
01-25-299-29009-6274	01-4760-3435	300	
	<b>Total Expense</b>	<b>6500</b>	
	<b>Total Fall Festival (Outdoor Arts)</b>	<b>-5900</b>	
<b>Summer Festival</b>			
<b>Revenue</b>			
01-25-299-29010-4808	01-4761-9186	0	
	<b>Total Revenue</b>	<b>0</b>	
<b>Expense</b>			
01-25-299-29010-6126	01-4761-3730	0	
01-25-299-29010-6150	01-4761-4100	0	
01-25-299-29010-6169	01-4761-3090	0	
01-25-299-29010-6274	01-4761-3435	0	
	<b>Total Expense</b>	<b>0</b>	
	<b>Total Summer Festival</b>	<b>0</b>	
<b>SUMMARY BIA</b>			
	<b>BIA Administration</b>	<b>-4390</b>	
	<b>Car Show (BIA)</b>	<b>-200</b>	
	<b>Christmas in the Village (BIA)</b>	<b>-2400</b>	
	<b>Ladies Night (BIA)</b>	<b>1850</b>	
	<b>BIA Signage/Banners</b>	<b>-5900</b>	
	<b>Fall Festival (Outdoor Arts)</b>	<b>-5900</b>	
	<b>Summer Festival</b>	<b>0</b>	
	<b>Total Revenue:</b>	<b>21150</b>	
	<b>Reserves</b>	<b>0</b>	
	<b>Total Expenses:</b>	<b>34540</b>	
	<b>Report Net Excess Expense Over (Under) Revenues</b>	<b>-13390</b>	

# Millbrook Valley Trails Advisory Committee

Request for the 2025  
Operating Budget



# Request for the 2025 Operating Budget

In our October 25, 2024 monthly meeting, a motion was passed for the following request from Cavan Monaghan Council in regard to the Millbrook Valley Trails Advisory Committee 2025 Operating budget:

- \$4,800 for Materials and Supplies, and
- \$2,000 for Contracted Services





# Additional Request for the 2025 Capital Budget

In the same meeting, the following motion was passed:

- That the Committee request for the 2025 Capital Budget one (1) new capital project being \$15,000 to replace the bridge near the Old Millbrook School and Library
- This bridge is from the year 2000 and like much of our existing infrastructure of this age, is getting to be past its useful and safe lifespan.



The bridge in question to be replaced near the Old Millbrook School and Library



The bridge in question to be replaced near the Old Millbrook School and Library



# Township of Cavan Monaghan

Municipal Revitalization and Heritage Advisory Committee

Budget 2025 Considerations

# Introduction

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Chair - Ashley Stewart

Projects and Initiatives:

- Heritage By-laws
- Cultural Heritage Mapping Review Project
- Train Station Signage

## The Township of Cavan Monaghan

### By-law No. 2023-XX

**Being a by-law to Repeal and Replace sections of Township of Cavan Monaghan By-law 85-5, Designating 2 Hay Street in the Township of Cavan Monaghan as being of Cultural Heritage Value or Interest under Part IV of the *Ontario Heritage Act***

Document last modified: 2023-01-31

**Whereas** Section 31 of the *Ontario Heritage Act*, R.S.O. 1990, provides that the Council of a municipality may repeal a by-law passed under Section 29 of the Act designating a property within the boundaries of the municipality at Council's initiative;

**And Whereas** a Notice of Intention to Repeal By-law 85-5 designating 2 Hay Street, Township of Cavan Monaghan, described further in Schedule A, has been given in accordance with Section 31 of the *Ontario Heritage Act*;

**And Whereas** no objection to the proposed repeal of the designating by-law has been served on the Clerk of the municipality within the prescribed time under the *Ontario Heritage Act*;

**And Whereas** Section 29 of the *Ontario Heritage Act*, R.S.O. 1990, provides that the Council of a municipality may pass a by-law to designate a property

# **Sustainability Advisory Committee: Budget Outline for 2025 Programing**

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**Initial Budget Committee Meeting: Nov 21, 2024**

**Prepared by:  
Leslie Bilcox (Chair) & Lisa Crawford (Vice-Chair)**

## Sustainability Advisory Committee: Background & Legislative Requirements

- ❖ The *Ontario Electricity Act* requires that all municipalities maintain & update an *Energy Conservation & Demand Management Plan (ECDMP)*. This further requires that municipalities track & report energy usage for all municipal owned assets & facilities. The plan must also identify & implement initiatives to reduce energy usage. These plans were required beginning in 2014, with updates required every 5 years.
- ❖ The *Climate Change Action Plan (CCAP)* was established in 2014 by Municipalities as part of both the Partners for Climate Protection (PCP), and as required from Federal & Provincial Climate Change Action Plans. Municipalities each developed focused Climate Change Action Plans, some in conjunction with the upper tier municipality. The GHG emission reductions set out in the CCAP are achieved by implementing both community & municipal climate mitigation & adaptation initiatives.
- ❖ *Paris Agreement* was signed by the countries of *U.N. Framework Convention on Climate Change (UNFCCC)* treaty. The *Paris Agreement* has required that countries develop climate change action plans to reduce total GHG emissions by 30% by 2030, and to further reach net zero emissions by 2050. Canada has signed the UNFCCC in 1992 and later the Paris Agreement in 2015.
- ❖ Municipalities across Ontario have formed sustainability/climate committees & hired full time staff to manage these requirements.

## Sustainability Committee: 2025 Programming

We are committed to collaborating and helping our Township achieve these goals by offering the following community programs in accordance with the strategies in the adopted Cavan Monaghan Climate Change Action Plan & EDCMP:

- ❖ **Rain Barrels** meets strategies H1 & L3 in CCAP
  - ❖ Offer 100 barrels to homes in CM (net cost is \$50 to Township). Cost is \$80 per barrel, sell for \$30, results in \$50 rebate for residents
  - ❖ **Cost is \$5,000** (100 units x net cost \$50)
  - ❖ Offered a test rain barrel program at the Fall Festival that sold out quickly with many residents inquiring about future purchase opportunities
  
- ❖ **Residential Tree Planting Program** supports CCAP directly by reducing GHG emissions via carbon capture & meets strategies P2 & P3. A robust tree canopy can lower A/C costs in the summer particularly in new developments.
  - ❖ Offer two gallon native tree purchase program to all residents living in CM (Douro has offered this program two years in a row with great success they sold out of 800 trees this year).
  - ❖ Offer 750 trees to home owners in CM. Cost is approximately \$20 per tree, sell for \$10, results in \$10 rebate for residents.
  - ❖ **Cost is \$7,500** (750 units x net cost \$10)

*\* Trees provided by local nursery*



## Sustainability Committee: 2025 Programming

- ❖ **Earth Day/Sustainability Community Event** – meets Strategies W1, W3, W4 & P1-P3 in CCAP
  - ❖ Similar to what has been held in Selwyn, Douro & Peterborough in recent years, this is an event to bring the Township, Residents, Energy experts, and other green economy vendors to an afternoon community event. This would also be an opportunity for residents to participate in sustainability programming by purchasing Trees/Rain Barrels, and to offer other programming in support of the CCAP. **Cost estimated \$2,500**
  
- ❖ **Water Conservation – Households** (Public Works budget)
  - ❖ Toilet upgrade Rebate (homes)
  
- ❖ **Update EDCMP**
  - ❖ Following the data analysis project in 2024 to establish an inventory of Township energy use & associated GHG emissions (as required by legislation), the next step is to update the EDCMP to identify opportunities for energy efficiency savings and usage reductions.
  
- ❖ **Consider establishing a Climate Change reserve fund** to manage financial risk of future climate events. A growing number of Ontario Municipalities have established and regularly contribute a climate change reserve fund.

## **We Need to Work Together**

Overall the Sustainability Committee is prioritizing initiatives that achieve multiple goals in both the CCAP & EDCMP, while raising awareness in the community. We are also ensuring that programs are equally beneficial & offered to all residents within the Township of Cavan Monaghan.

The committee is focused on developing communications that provide information to residents on available climate & energy initiatives to encourage participation in climate adaptation & mitigation initiatives, as set out by the CCAP.

**The total 2025 budget request for the Sustainability Committee is 15K to deliver programs in the community in accordance with our adopted EDCMP & CCAP.**

THANK YOU!!

For questions please reach out to your committee members or join us for our next Sustainability Advisory Committee meeting.

Leslie Bilcox (Chair) & Lisa Crawford (Vice-Chair)



## Reasons to buy a Rain Barrel

Available at the Township Booth at the Merry Millbrook Christmas Festival  
**Sat. Dec.7, 2024.**

\$30/barrel  
**cash only**  
**\*2/household\***

**Cost:** \$30

**Pick-up Location:** Township Booth Merry Millbrook Christmas

**Date:** Saturday December 7, 2024

**Time:** 11pm to 5pm

**More Info:** [www.cavanmonaghan/rainbarrel](http://www.cavanmonaghan/rainbarrel)

### Water Conservation

- 1 Rain barrels collect and store rainwater for watering plants, reducing the need for municipal water.

### Cost Savings

- 2 Using rainwater for outdoor tasks can reduce water bills, particularly in dry seasons or areas with metered water.

### Environmental Impact

- 3 Rain barrels reduce stormwater runoff, prevent pollutants from entering water bodies & reduce the strain on local drainage systems.

### Great Deal!

- 4 You can buy a high quality plastic barrel for only \$30. Regular price is \$120



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### Water Conservation

Rain barrels collect and store rainwater for watering plants, reducing the need for municipal water.



### Cost Savings

Using rainwater for outdoor tasks can reduce water bills, particularly in dry seasons or areas with metered water.



### Environmental Impact

Rain barrels reduce stormwater runoff, prevent pollutants from entering water bodies & reduce the strain on local drainage systems.



### Great Deal!

You can buy a high quality plastic barrel for only \$30. Regular price is \$120



**Special Council Meeting**

<b>To:</b>	Mayor and Council
<b>Date:</b>	November 21, 2024
<b>From:</b>	Kimberley Pope, Finance Department
<b>Report Number:</b>	Finance 2024-13
<b>Subject:</b>	1st Draft 2025 Budget Presentation

**Recommendations:**

1. That Council receives the 1<sup>st</sup> Draft 2025 Budget Presentation for discussion and education purposes; and
2. That Council provides direction on the projects to be removed, added or changed from future budget discussions and selects the Municipal Residential Tax Rate required to fund the Operating & Capital budgets.

**Overview:**

This public budget presentation is to provide the first draft of the 2025 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 7.97% 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 of projects to be removed, added or changed, as per the priorities identified, to reduce the budget and determine the percentage (%) of municipal tax levy increase required to fund the 2025 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 have been amended through budget committee discussions for further discussion and direction of Council.

Approximately every 1% municipal residential tax rate increase equals an additional \$117,100 in revenue towards the Operating & Capital budgets.

The following are tax rate percentage alternatives (3% -7%), 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>
3.0%	\$12,063,900	-\$581,000
4.0%	\$12,181,000	-\$464,000
5.0%	\$12,298,100	-\$347,000
6.0%	\$12,415,200	-\$230,000
7.0%	\$12,532,300	-\$113,000

**The year-to-date actuals within this first draft provide expenditures up to and including September 30 as received by the municipality.** These year-to-date actuals will be updated with each subsequent budget report to include expenditures up to and including October 31 (second draft) and November 30 (final budget report). It’s important to clarify that the municipal budgets are based on estimated costs.

### 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.

	<b>Tax Rate and Assessment Comparison</b>				
	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025 Draft</u>
Amount to be raised by Taxes	\$9,806,049	\$10,488,045	\$11,012,885	\$11,501,035	
Weighted Assessment	\$1,431,048,372	\$1,488,177,140	\$1,517,338,016	\$1,533,673,199	\$1,561,263,820
Increase in CVA year over year	1.5%	4.0%	2.0%	1.1%	1.8%
Taxes per 100,000 Residential	\$685.24	\$704.76	\$725.80	750.20	TBD
<b>Increase in Tax Levy %</b>	<b>1.0%</b>	<b>2.85%</b>	<b>3.00%</b>	<b>3.37%</b>	

The growth in the municipal roll current values estimate that for every 1% municipal tax increase in the 2025 budget will result in \$117,100 of municipal tax revenues.

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

- \$7.50 per \$100,000 current value assessment, based on the current MPAC Assessment Roll Total (2016 phased-in values),
- \$30.00 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 Economic Outlook and Fiscal Review on August 16, 2023, the Ontario government filed a regulation to amend the Assessment Act, extending the postponement of a province-wide reassessment through the end of the 2021-2024 assessment cycle. Property assessments for the 2025 property tax year will continue to be based on fully phased-in January 1, 2016 current values.

The 2025 MPAC estimated roll total has increased by approximately 1.8% as result of the new development and/or growth within the Township in 2024, which is expected to generate \$211,565 in additional municipal tax revenues for 2025.

The MPAC median current value assessment (CVA) in Cavan Monaghan is estimated at \$400,000 (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.

**Example:**  
**A property valued at \$228,000 on January 1, 2016 will continue to be valued at \$228,000 for the 2025 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.

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



## Financial Impact:

### Operating

The Operating budget presented contains a consolidated department net increase of 2.8% 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.

Operating Budget	2024	2025	Variance	
	Final Budget	1st Draft		
Planning & ECD	\$611,200	\$464,225	-\$146,975	-24.0%
Building (funded through Building Reserve)	\$619,944	\$583,882	-\$36,062	-5.8%
By-law Enforcement	\$0	\$0	\$0	0.0%
Protective Services	\$1,005,078	\$1,082,635	\$77,557	7.7%
Public Works	\$2,438,934	\$2,487,545	\$48,611	2.0%
Public Works - Environmental	\$520,745	\$519,525	-\$1,220	-0.2%
Parks & Facilities	\$1,128,927	\$1,186,010	\$57,083	5.1%
Office of the CAO	\$239,550	\$254,725	\$15,175	6.3%
Office of the Clerk	\$545,783	\$580,134	\$34,351	6.3%
Finance & Information Technology	\$533,423	\$699,948	\$166,525	31.2%
<b>Consolidated Department Net Changes</b>	<b>\$7,643,584</b>	<b>\$7,858,629</b>	<b>\$215,045</b>	<b>2.8%</b>
Council	\$215,500	\$217,425	\$1,925	0.9%
Library Board Operating Levy	\$320,396	\$333,486	\$13,090	4.1%
Library Allocated Expenses	\$17,327	\$18,176	\$849	4.9%
Library Board Capital Levy	\$22,000	\$29,500	\$7,500	0.0%
Ganaraska, Kawartha & Otonabee Conservation	\$116,901	\$119,269	\$2,368	2.0%
Committees of Council	\$49,500	\$26,250	-\$23,250	-47.0%
Police Contract & Services	\$1,510,657	\$1,553,159	\$42,502	2.8%
<b>Consolidated Other Services/Levy Changes</b>	<b>\$2,252,281</b>	<b>\$2,297,265</b>	<b>\$44,985</b>	<b>2.0%</b>
<b>Total Department &amp; Other Services/Levy</b>	<b>\$9,895,865</b>	<b>\$10,155,894</b>	<b>\$260,030</b>	<b>2.7%</b>
Water & Wastewater Expenses	\$1,650,148	\$1,663,243	\$13,095	0.8%
<b>Consolidated Other Services/Levy Changes</b>	<b>\$11,546,013</b>	<b>\$11,819,137</b>	<b>\$273,124</b>	<b>2.4%</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 2% in the 12 months to August; on the September 2024 notice from Statistics Canada and the municipal wage grid indexed as per Personnel Policy By-law No. 2020-12, Section 12.1.4.

The Construction Price Index year over year (Q3 2023 to Q3 2024) has not yet been released however Statistics Canada Q2 2024 indicates a 4.8% increase. The 2025 Development Charges will be indexed as per By-law No. 2019-18, Section 5.1.



On December 2, 2024 Council will receive the annual User Fees & Charges By-law, for discussion, to ensure municipal revenues for services reduce the impact of the cost of services on the municipal property tax rate. These estimated revenue projections will be applied to the 2<sup>nd</sup> budget report.

## Departmental Summary

A summary of changes within the 2025 Draft Operating Budget Proposal are provided during the budget committee meetings with department management staff, as indicated below. The following adjustments have been applied across all departments;

- Alignment of all staff wages to primary departments, no allocations between departments, and amended as per Gallagher Pay Equity Review (Oct. 21, 2024),
- Updated source deductions and benefit rates (OMERS, EI, CPP, EHT, WSIB, Manulife, etc.) to 2025 rates,
- 2% CPI wage grid indexing applied as per By-law No. 2020-12, Section 12.1.4,
- 2% increase to Hydro, Gas & Fuel and Telecommunication services,
- 2% increase to internal “allocation” expense lines across departments.

The **Planning & Economic Development Department** has a decrease of 24% (-\$146,975) which is primarily attributed to the following:

- Increased planning revenues due to increase in volume of applications,
- Changes to the department and alignment of all staff wages to primary departments.

The **Building Department** budget is funded through building permit revenues and therefore does not affect the municipal tax rate. The Building Department has a decrease of 5.8% (-\$36,062) which is primarily attributed building permits and revenues with increased volume of applications.

The **By-law Department** has net \$0 impact as the 2024 rollover funds are sufficient to fund the 2025 reduced by-law budget of \$2,000 without additional funds required from the 2025 municipal levy.

The **Protective Services (Fire) Department** has a consolidated increase of 7.7% (+\$77,557) which is attributed to the following;

- Alignment with the Master Fire Plan as per Fire Report 2020-03,
- Increase in call volumes, incident responses and training,
- Fire Dispatch services agreement renewals based on increasing number of households.

The **Public Works Department** has a consolidated increase of 2% (+\$48,611) which is primarily attributed to the following;

- Completion of the Solar loan program in 2024, with no principal/interest payments thereafter,
- Indexing of costs of materials (cold mix, gravel, calcium chloride) and services.

The **Parks & Facilities Department** has an increase of 5.1% (+\$57,083) which is primarily attributed to the following;

- Increase in estimated Rental, Concession, Sport Drop-In and Programming revenues,
- Increase of staffing hours with the addition of new programs and increased rental revenues to offset the cost of programming,
- Alignment of all staff wages to primary departments,
- Indexing for cost of gas and utility services.

The **Office of the CAO** has an increase of 6.3% (+\$15,175) which is primarily attributed to corporate services, legal and human resources administration including the alignment of staff wages to primary departments.

The **Office of the Clerk** has an increase of 6.3% (\$34,351) which is primarily attributed to the following;

- Increase of 6% for municipal Corporate Insurance,
- Increase of 20% towards Cemeteries,
- Changes to the department and alignment of all staff wages to primary departments.

The **Finance Department & Information Technology** has an increase of 31.2% (\$166,525) which is primarily attributed to the following;

- \$149K of estimated debentures for three Capital Projects; Parks and Public Works Millbrook Depot, Cavan Public Works Operation Center and Fire Station No.1 with Ambulance Station,
- \$10k increased cost of software licensing and support with reduced IT reserves,
- Alignment of all staff wages to primary departments.

The **Council** budget has an increase of 0.9% (+\$1,925) which is established by the maximums in the Council Remuneration By-law No. 2023-30 during the term of Council and indexing.

The **Conservation and Authorities** budget has a consolidated increase of 2% (\$2,368) as per preliminary budget levy requests and estimates.

The **Committees of Council** budget has a decrease of 47% (-\$23,250) as consolidated from all committees; Millbrook Valley Trails (MVT), Committee of Adjustment, MRHAC and the Sustainability Advisory Committee (SAC). The Chairs will be presenting their proposed budget requests to Council during the 1<sup>st</sup> draft budget discussions.

The **Millbrook Business Improvement Area (BIA)** board has submitted a proposed increase to the BIA levy of 12.5% (+\$2,000). A Special BIA Budget Meeting will be held on November 28, 2024 to discuss the proposed budget with the board of management. at their upcoming Annual General Meeting (AGM).

The **Police Contract & Services** budget has an estimated increase of 2.8% (\$42,502) which is primarily attributed to the increase in Police Contract and estimated Insurance Premiums.

## **Environmental Tax Rate**

The 2025 Environmental Budget indicates a decrease of \$1,220 for the operational costs of the municipal waste programs, landfill monitoring and transfer station expenses. PW Report 2022-18 recommended to extend the service contract with 2337700 Ontario Ltd, operating as Wither's Waste Management. In 2025 the municipality will continue to receive revenues from Circular Materials Ontario (CMO) for the haulage and disposal services of Blue Box Materials received at the Cavan Monaghan Transfer Station (By-law No.2023-73). This budget equals an environmental tax rate decrease of \$1.40 per \$100,000 of current value assessment, based on the estimated MPAC Assessment Roll Total.

## **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 No. 2020-66 and the 2022 Watson & Associates Rate Study Analysis including the approved five-year User Fees and Charges By-law No. 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 2025 Capital Budget presented contains an estimated \$11,512,706 total Capital Requests including the 2024 capital rollovers. 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.

A summary of the 2025 draft Capital Budget is provided below;

Total Capital Requests	\$11,512,706
Less: 2024 Capital Roll Over	(\$1,014,486)
Less: Future Year pre-approvals	(\$197,190)
<b>Total 2025 Capital Expenditures</b>	<b>\$10,301,030</b>
Less: Asset Replacement Reserve Funding	(\$876,625)
Less: Reserves and/or Other Funding	(\$5,001,129)
<b>Net 2025 Capital Expenditures</b>	<b>\$4,423,276</b>
<i>Net 2024 Capital Expenditures</i>	<i>\$3,877,540</i>

### Funding Sources:

Asset Replacement Reserve funded through the Municipal Tax Levy	\$2,952,902
Capital Requests funded through the Municipal Tax Levy @ 7.97%	\$1,470,374
Total Capital Funded through Municipal Tax Levy	\$4,423,276

## Capital Infrastructure Projects

Council directed staff to proceed with the tendering process for the three capital infrastructure buildings on July 5, 2021. The Township engaged Greenview Environmental Management to provide detailed design and tender documents for all three projects.

### **Fire Station #1 and Ambulance Station (Fire 2022-02)**

County Road 10 – pending completion in 2024

The total budget for the project was \$7,979,510 and to be funded; \$1.86M

Development Charge debenture, \$3.2M Township debenture and \$2.9M

Reserves. The tender to build the new Fire and Ambulance Station was awarded to Gay Company Limited at the August 2, 2023 Council Meeting.

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

1470 County 10 - completed November 2023

The total budget for the project was \$3,089,631 and to be funded; \$1.36M

Development Charge debenture, \$1.1M Township debenture and balance from

Reserves. The tender for the building construction was awarded to Mortlock Construction at the May 19, 2023 Council Meeting.

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

70 King St. West - completed October 2022

The total budget for the project was \$872,104 and funded; \$488K Development Charge debenture and \$384K Township debenture.

The tender for building re-construction was awarded to Mortlock Construction Inc. at the January 17, 2023 Council Meeting.

## **2020 Grant Applications approved (rollover into 2025)**

### **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 was amended by Council on June 5, 2023, P&F Report 2023-03. "That staff be directed to commence planning for the creation of a community park on the Millbrook arena lands; and That the existing users of the Millbrook arena be permitted to use the existing facility in its current state, until the final plans for the community park are approved by Council, or that the facility becomes a health and safety concern; and That Council's direction be carried forward in Phase 2 of the Parks and Recreation Plan – Vision 2035."

A scope change request was submitted to the Ministry of Infrastructure and the results/outcome are unknown at the date of this report.

A total Municipal Contribution of \$244,750 commitment has been raised over four municipal budgets (2022-2025) with project completion required 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 has been raised over four municipal budgets (2022-2025) with project completion required by 2026.

## **Stabilized Taxation and Asset Replacement (Background)**

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 approximately 77% of the annual audited depreciation to the ARR with a cumulative total contributions of \$23M. In 2025, \$2.9M (100% of 2023 audited depreciation) is recommended for transfer into the Asset Replacement Reserve.

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

## **Reserve and Reserve Funds**

The estimated 2024 Year End Reserve and Reserve Fund balances will be provided in the final budget report including the year end roll-overs. Attached is the 2023 Reserves & Development Charges Reserve Funds Report as audited by Baker Tilly KDN LLP and presented to Council on November 4, 2024, Finance Report 2024-12.

### **Attachments:**

- No. 1 1<sup>st</sup> Draft - 2025 Tax Rate calculation (estimated)
- No. 2 1<sup>st</sup> Draft - 2025 Environmental Tax Rate calculation (estimated)
- No. 3 1<sup>st</sup> Draft - 2025 Budget Summary
- No. 4 1<sup>st</sup> Draft - 2025 Operating Budget Summary Reports
- No. 5 1<sup>st</sup> Draft - 2025 WWW Operating Budget Summary Report
- No. 6 1<sup>st</sup> Draft - 2025 Township Capital Requests
- No. 7 1<sup>st</sup> Draft - 2025 WWW Capital Requests
- No. 8 2023 Reserves & Development Charges Reserve Funds
- No. 9 2025 Budget Timetable

Respectfully Submitted by,

Reviewed by,

Kimberley Pope  
Director of Finance/Treasurer

Yvette Hurley  
Chief Administrative Officer

# 2025 Municipal Tax Rates

1st Draft (7.97% increase)

Property Class Description	RTC	RTQ	2025 Estimated MPAC Roll Total	Tax Ratio	Tax Rate Reduction	Weighted Assessment	1st Draft Tax Rate	1st Draft 2025 Taxes
Commercial, , Exempt From Taxation, But Eligible For Payment-In-Lieu Of Taxes At The Full Rate.	C	F	2,690,700	1.0986	1	2,956,003	0.00889804	23,942
Commercial, Payment In Lieu, Full, Excess Land	C	V	105,000	1.0986	0.7	80,747	0.00622863	654
School Rates).	C	G	1,161,000	1.0986	1	1,275,475	0.00889804	10,331
Commercial, Taxable vacant land shared, Subject To Payment-In-Lieu Of Taxes At The Full Rate.	C	J	112,000	1.0986	0.7	86,130	0.00622863	698
Commercial, Taxable At The Full Rate.	C	T	99,348,944	1.0986	1	109,144,750	0.00889804	884,011
Commercial taxable: Excess land	C	U	3,356,507	1.0986	0.7	2,581,221	0.00622863	20,906
Commercial, Taxable At The Vacant Land Rate.	C	X	3,772,300	1.0986	0.7	2,900,974	0.00622863	23,496
Commerical payment in lieu full vacan land	C	Y	136,000	1.0986	0.7	104,587	0.00622863	847
Commercial payment in lieu general vacant land	C	Z		1.0986	0.7	-	0.00622863	0
New Construction Commercial: Full No Support Exempt	X	T		1.0986	1	-	0.00889804	0
Exempt	E		86,288,565	0	0	-	-	0
Farmland, Taxable At The Full Rate.	F	T	217,946,900	1	0.25	54,486,725	0.00202486	441,312
Industrial, Taxable, Shared Payment-In-Lieu (Not Pil But Shared As If It Was)	I	H	117,300	1.5432	1	181,017	0.01249906	1,466
Industrial, Taxable, Excess Land, Shared Payment in Lieu	I	K	57,200	1.5432	0.65	57,376	0.00812439	465
Industrial, Taxable At The Full Rate.	I	T	6,719,700	1.5432	1	10,369,841	0.01249906	83,990
Industrial, Taxable At The Vacant Land Rate. Excess Land	I	U	411,300	1.5432	0.65	412,567	0.00812439	3,342
Industrial, Taxable At The Vacant Land Rate.	I	X	3,834,900	1.5432	0.65	3,846,711	0.00812439	31,156
New Construction Industrial, Taxable At The Full Rate.	J	T		1.5432	1	-	0.01249906	0
Pipeline Taxable: Full	P	T	8,135,000	1	0.9386	7,635,511	0.00760213	61,843
Multi-Residential Taxable: Full	M	T	4,009,000	1	1	4,009,000	0.00809944	32,471
School Rates).	R	G	2,117,000	1	1	2,117,000	0.00809944	17,147
Rate.	R	P		1	1	-	0.00809944	0
Residential, Taxable At The Full Rate.	R	T	1,356,835,884	1	1	1,356,835,884	0.00809944	10,989,611
Managed Forest, Taxable At The Full Rate.	T	T	8,729,200	1	0.25	2,182,300	0.00202486	17,675
			<b>\$ 1,805,884,400</b>			<b>1,561,263,820</b>		<b>12,645,363</b>

2025 Estimated Budget Required	12,645,363
Amount to be raised by taxes	12,645,363
Weighted Assessment	1,561,263,820
Tax Rate	0.00809944
Taxes per 100,000 Residential Assessment	809.94

Estimated Break-even, with 0% TAX INCREASE, equals \$211,565 of additional tax revenue

**2025 \$809.94**

**2024 \$750.20**

**Estimated increase in Residential Tax Rate % 7.97%**

**\$ Value of increase per 100,000 Residential CVA \$59.74**

Approximately every 1% residential tax rate increase equals \$117,100

# 2025 Environmental Tax Rates

1st Draft (4.9% decrease)

Property Class Description	RTC	RTQ	2025 Estimated MPAC Roll Total	Tax Ratio	Tax Rate Reduction	Weighted Assessment	1st Draft Tax Rate	1st Draft 2025 Taxes
Commercial, , Exempt From Taxation, But Eligible For Payment-In-Lieu Of Taxes At The Full Rate.	C	F	2,690,700	1.0986	1	2,956,003	0.00029943	806
Commercial, Payment In Lieu, Full, Excess Land	C	V	105,000	1.0986	0.7	80,747	0.00020960	22
(No School Rates).	C	G	1,161,000	1.0986	1	1,275,475	0.00029943	348
Commercial, Taxable vacan land shared, Subject To Payment-In-Lieu Of Taxes At The Full Rate.	C	J	112,000	1.0986	0.7	86,130	0.00020960	23
Commercial, Taxable At The Full Rate.	C	T	99,348,944	1.0986	1	109,144,750	0.00029943	29,748
Commercial taxable: Excess land	C	U	3,356,507	1.0986	0.7	2,581,221	0.00020960	704
Commercial, Taxable At The Vacant Land Rate.	C	X	3,772,300	1.0986	0.7	2,900,974	0.00020960	791
Commerical payment in lieu full vacan land	C	Y	136,000	1.0986	0.7	104,587	0.00020960	29
Commercial payment in lieu general vacant land	C	Z	-	1.0986	0.7	-	0.00020960	-
New Construction Commercial: Full No Support	X	T	-	1.0986	1	-	0.00029943	-
Exempt	E	O	86,288,565	0	0	-	-	-
Farmland, Taxable At The Full Rate.	F	T	217,946,900	1	0.25	54,486,725	0.00006814	14,850
Industrial, Taxable, Shared Payment-In-Lieu (Not Pil But Shared As If It Was)	I	H	117,300	1.5432	1	181,017	0.00042060	49
Industrial, Taxable, Excess Land, Shared Payment in Lieu	I	K	57,200	1.5432	0.65	57,376	0.00027339	16
Industrial, Taxable At The Full Rate.	I	T	6,719,700	1.5432	1	10,369,841	0.00042060	2,826
Industrial, Taxable At The Vacant Land Rate. Excess Land	I	U	411,300	1.5432	0.65	412,567	0.00027339	112
Industrial, Taxable At The Vacant Land Rate.	I	X	3,834,900	1.5432	0.65	3,846,711	0.00027339	1,048
New Construction Industrial, Taxable At The Full Rate.	J	T	-	1.5432	1	-	0.00042060	-
Pipeline Taxable: Full	P	T	8,135,000	1	0.9386	7,635,511	0.00025582	2,081
Multi-Residential Taxable: Full	M	T	4,009,000	1	1	4,009,000	0.00027255	1,093
School Rates).	R	G	2,117,000	1	1	2,117,000	0.00027255	577
Rate.	R	P	-	1	1	-	0.00027255	-
Residential, Taxable At The Full Rate.	R	T	1,356,835,884	1	1	1,356,835,884	0.00027255	369,808
Managed Forest, Taxable At The Full Rate.	T	T	8,729,200	1	0.25	2,182,300	0.00006814	595
			<b>\$ 1,805,884,400</b>			<b>1,561,263,820</b>		<b>425,525</b>

2025 Estimated Budget Require	425,525
Amount to be raised by taxes	425,525
Weighted Assessment	1,561,263,820
Tax Rate	0.00027255
100,000 Residential Assessment	27.27

**2025 \$27.27**  
**2024 \$28.67**  
**Estimated increase in Residential Tax Rate % -4.9%**  
**\$ Value of increase per 100,000 Residential CVA -\$1.40**





**2025 Budget Summary  
1st Draft (7.97% increase)**

Summary 2025 1st Draft Budget	Operating % Net change over 2024	Operating	Capital	Total	Tax Levy	Prov/Fed Grant	DC's and/or Reserve Funds	User Fees & Other Revenue	Total
Planning & ECD	-24.0%	487,025	360,083	847,108	732,375			22,800	755,175
Building	-5.8%	583,882		583,882	-			583,882	583,882
By-Law Enforcement	0.0%	2,000		2,000	-		2,000		2,000
Protective Services (Fire)	7.2%	1,213,835	1,652,000	2,865,835	1,347,235	28,000	1,139,292	109,700	2,624,227
Public Works	2.0%	2,555,245	4,423,149	6,978,394	3,038,113	761,280	1,986,031	852,825	6,638,249
Parks & Facilities Department	4.8%	1,719,710	1,873,987	3,593,697	1,546,480	1,166,326		533,700	3,246,506
Office of the CAO	6.3%	509,725	26,000	535,725	254,725		45,000	210,000	509,725
Office of the Clerk	6.3%	621,008		621,008	580,134	6,000	740	34,134	621,008
Finance & Information Techonology	31.2%	1,643,872	3,177,487	4,821,359	3,679,436		408,904	568,220	4,656,560
<b>Consolidated Department Net Changes</b>	<b>2.8%</b>								
Council	0.9%	217,425		217,425	217,425				217,425
Library Board Levies & Allocated Expenses	4.1%	387,662		387,662	381,162		6,500		387,662
Ganaraska, Kawartha & Otonabee Conservation	2.0%	119,269		119,269	119,269				119,269
Committee's of Council	-47.0%	92,370		92,370	26,250		44,900	21,220	92,370
Police Service Contract, Board & Community Policing	2.8%	1,575,859		1,575,859	1,553,159			22,700	1,575,859
<b>Consolidated Other Services/Levy Changes</b>	<b>2.0%</b>								
<b>Sub total: Projected Budget</b>		<b>11,728,887</b>	<b>11,512,706</b>	<b>23,241,593</b>					
Less: 2024 Capital Roll Overs			(1,014,486)	(1,014,486)					
Less: Future Budget pre-approvals			(197,190)	(197,190)					
Less: 2024 Operating Surplus (estimated)		(250,000)		(250,000)	(250,000)				(250,000)
<b>Total Budget</b>		<b>11,478,887</b>	<b>10,301,030</b>	<b>21,779,917</b>					
Unfunded Budget to be removed (Capital)									
Contribution from Casino Reserve Rate Stabilization									
Contribution from Casino Reserve for Capital Requests									
Provincial Grants (OMPF)					(580,400)	580,400			
Provincial Grants (OCIF-Formula-Based Funding)					(314,191)				(314,191)
Contribution to Future Infrastructure Reserve					314,191				314,191
Ontario Lottery & Gaming Corp. (OLG) Revenues, 150 Slots (estimated)					(350,000)				(350,000)
Contributions to Asset Replacement Reserve Loan					350,000				350,000
Canada Community Building Fund (prev FedGasTax Grant)					(328,025)				(328,025)
Contributions to Capital Roads Projects					328,025				328,025
Special Charges; Environmental Services and BIA Levy		540,745		540,745	443,525			97,220	540,745
<b>Total (including Casino, Fed Gas Tax &amp; BIA)</b>		<b>12,019,632</b>	<b>10,301,030</b>	<b>22,320,662</b>	<b>13,088,889</b>	<b>2,542,006</b>	<b>3,633,367</b>	<b>3,056,401</b>	<b>22,320,662</b>
<b>Revenues</b>		<b>Operating</b>	<b>Capital</b>	<b>Total</b>					
General Tax Levy		8,222,087	4,423,276	12,645,363	7.97% Residential Tax Rate Increase				
Special Charges; Environmental Services and BIA Levy		443,525	-	443,525	Approximately every 1% residential tax rate increase equals \$117,100				
Provincial/Federal Grants		586,400	1,955,606	2,542,006					
Development Charges & Reserve Funds		2,299,969	1,333,398	3,633,367					
User Fees & Other Revenue		3,056,401	-	3,056,401					
<b>Total</b>		<b>14,608,382</b>	<b>7,712,280</b>	<b>22,320,662</b>					
<b>Special Charges</b>									
Environmental Levy		519,525	-	519,525	425,525			94,000	519,525
Millbrook BIA		21,220		21,220	18,000			3,220	21,220
<b>Total</b>		<b>540,745</b>	<b>-</b>	<b>540,745</b>	<b>443,525</b>	<b>-</b>	<b>-</b>	<b>97,220</b>	<b>540,745</b>

Eliminated OLG dependencies of the 2013 Operating Budget and the 2015 Capital Budget.

2024 OMPF allocation

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**Township of Cavan Monaghan  
2025 Budget Proposals - Revenue and Expense  
For the Eleven Months Ending**

**Planning and ECD**

	2024 Approved Budget	2024 YTD Actual	2025 Proposed Budget	Budget Net Increase %
<b>SUMMARY PLANNING &amp; ECD</b>				
Economic Development Administration	143,850.00	117,123.93	167,725.00	16.60%
Planning Administration	454,850.00	247,064.28	282,575.00	(37.88%)
Plan of Subdivision Applications	0.00	8,021.52	0.00	-
Site Plan Approval Applications	0.00	(4,290.00)	0.00	-
Source Water Protection	12,500.00	6,250.00	13,925.00	11.40%
Recreation Land (The Planning Act)	<u>0.00</u>	<u>(3,000.00)</u>	<u>0.00</u>	<u>-</u>
<b>Total Revenues:</b>	<b>(43,950.00)</b>	<b>(76,597.20)</b>	<b>(22,800.00)</b>	<b>(48.12%)</b>
<b>Total Expenses:</b>	<b><u>655,150.00</u></b>	<b><u>447,766.93</u></b>	<b><u>487,025.00</u></b>	<b><u>(25.66%)</u></b>
<b>Report Net</b>	<b><u><u>611,200.00</u></u></b>	<b><u><u>371,169.73</u></u></b>	<b><u><u>464,225.00</u></u></b>	<b><u><u>(24.05%)</u></u></b>

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**Township of Cavan Monaghan  
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**Building and Bylaw**

	2024 Approved Budget	2024 YTD Actual	2025 Proposed Budget	Budget Net Increase %
<b>SUMMARY BUILDING</b>				
Building Services Administration	(54,650.00)	178,410.41	(8,300.00)	(84.81%)
Ford Ranger, B1-11	6,500.00	1,098.81	4,150.00	(36.15%)
Colorado, B2-20	3,150.00	2,002.50	4,150.00	31.75%
ON Building Code Act, Enforcement	<u>45,000.00</u>	<u>3,846.12</u>	<u>0.00</u>	<u>-</u>
<b>Total Revenues:</b>	<b>(619,944.00)</b>	<b>(214,547.75)</b>	<b>(583,881.52)</b>	<b>(5.82%)</b>
<b>Total Expenses:</b>	<b><u>619,944.00</u></b>	<b><u>399,905.59</u></b>	<b><u>583,881.52</u></b>	<b><u>(5.82%)</u></b>
<b>Report Net</b>	<b><u>0.00</u></b>	<b><u>185,357.84</u></b>	<b><u>0.00</u></b>	<b><u>-</u></b>

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**Township of Cavan Monaghan  
2025 Budget Proposals - Revenue and Expense  
For the Eleven Months Ending**

**Building and Bylaw**

	2024 Approved Budget	2024 YTD Actual	2025 Proposed Budget	Budget Net Increase %
<b>SUMMARY BYLAW</b>				
By-law Enforcement	0.00	8,080.68	0.00	-
<b>Total Revenues:</b>	<b>(6,000.00)</b>	<b>0.00</b>	<b>(2,000.00)</b>	<b>(66.67%)</b>
<b>Total Expenses:</b>	<b>6,000.00</b>	<b>8,080.68</b>	<b>2,000.00</b>	<b>(66.67%)</b>
<b>Report Net</b>	<b>0.00</b>	<b>8,080.68</b>	<b>0.00</b>	<b>-</b>

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**Township of Cavan Monaghan  
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**Building and Bylaw**

	2024 Approved Budget	2024 YTD Actual	2025 Proposed Budget	Budget Net Increase %
<b>SUMMARY BUILDING &amp; BYLAW</b>				
Total Building	0.00	185,357.84	0.00	-
Total Bylaw	<u>0.00</u>	<u>8,080.68</u>	<u>0.00</u>	<u>-</u>
<b>Total Revenues:</b>	<b>(625,944.00)</b>	<b>(214,547.75)</b>	<b>(585,881.52)</b>	<b>(6.40%)</b>
<b>Total Expenses:</b>	<b><u>625,944.00</u></b>	<b><u>407,986.27</u></b>	<b><u>585,881.52</u></b>	<b><u>(6.40%)</u></b>
<b>Report Net</b>	<b><u>0.00</u></b>	<b><u>193,438.52</u></b>	<b><u>0.00</u></b>	<b><u>-</u></b>

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**Township of Cavan Monaghan  
2025 Budget Proposals - Revenue and Expense  
For the Eleven Months Ending**

**Protective Services**

	2024 Approved Budget	2024 YTD Actual	2025 Proposed Budget	Budget Net Increase %
<b>SUMMARY PROTECTIVE SERVICES</b>				
Fire Services Administration	499,710.00	351,813.59	519,725.00	4.01%
Fire Services Communication	37,384.00	52,489.96	87,625.00	134.39%
Fire Suppression	224,700.00	186,472.63	251,400.00	11.88%
Fire Services Training	89,950.00	60,984.37	96,350.00	7.12%
Fire Services Work Hours	121,200.00	49,300.02	87,100.00	(28.14%)
Fire Prevention/Public Education	4,850.00	3,531.86	4,850.00	-
New Fire Hall #1 (est. 2024)	0.00	0.00	(8,200.00)	-
52 King St. (Storage)	8,600.00	20,931.04	17,100.00	98.84%
Fire Hall #2 Maintenance	16,050.00	13,772.90	17,150.00	6.85%
Equipment Reserves	(60,716.00)	(59,305.57)	(60,715.00)	-
Emergency Preparedness	<u>5,350.00</u>	<u>2,361.35</u>	<u>4,050.00</u>	<u>(24.30%)</u>
<b>Total Revenues:</b>	<b>(137,450.00)</b>	<b>(67,451.65)</b>	<b>(131,200.00)</b>	<b>(4.55%)</b>
<b>Total Expenses:</b>	<b><u>1,084,528.00</u></b>	<b><u>749,803.80</u></b>	<b><u>1,147,635.00</u></b>	<b><u>5.82%</u></b>
<b>Report Net</b>	<b><u><u>947,078.00</u></u></b>	<b><u><u>682,352.15</u></u></b>	<b><u><u>1,016,435.00</u></u></b>	<b><u><u>7.32%</u></u></b>

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**Township of Cavan Monaghan  
2025 Budget Proposals - Revenue and Expense  
For the Eleven Months Ending**

	<b>Protective Services</b>			
	2024 Approved Budget	2024 YTD Actual	2025 Proposed Budget	Budget Net Increase %
<b>SUMMARY PROTECTIVE SERVICES</b>				
Pumper 1 - 2017 (P1-17)	9,500.00	11,657.37	9,500.00	-
Pumper 2 - 2009 Class A (P2-09)	8,300.00	12,782.75	8,300.00	-
Tanker 4 - 2015 Tandem (T4-15)	5,600.00	11,579.08	6,100.00	8.93%
Tanker 1 - 2000 (T1-00)	4,300.00	1,994.57	5,500.00	27.91%
Rescue 1 - 2003 Van (R1-03)	7,000.00	4,616.66	7,500.00	7.14%
Unit 5 - 1988 Half Ton Truck (U5-89)	2,000.00	822.54	2,500.00	25.00%
Rescue 2 - 2000 Rapid Response (R2-00)	8,000.00	3,089.41	8,000.00	-
Car 1 - 2017 Ford Support Unit (C1-17)	4,900.00	5,517.08	5,900.00	20.41%
Tanker 2 - 2013 (T2-13)	2,500.00	14,660.72	6,500.00	160.00%
2016 UTV & Trailer	500.00	2,567.89	500.00	-
Car 3 - GMC Support Unit (C3-21)	<u>5,400.00</u>	<u>4,059.78</u>	<u>5,900.00</u>	<u>9.26%</u>
<b>Total Revenues:</b>	<b>(50,000.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>-</b>
<b>Total Expenses:</b>	<b><u>108,000.00</u></b>	<b><u>73,347.85</u></b>	<b><u>66,200.00</u></b>	<b><u>(38.70%)</u></b>
<b>Report Net</b>	<b><u><u>58,000.00</u></u></b>	<b><u><u>73,347.85</u></u></b>	<b><u><u>66,200.00</u></u></b>	<b><u><u>14.14%</u></u></b>

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**Township of Cavan Monaghan  
2025 Budget Proposals - Revenue and Expense  
For the Eleven Months Ending**

**Protective Services**

	2024 Approved Budget	2024 YTD Actual	2025 Proposed Budget	Budget Net Increase %
<b>SUMMARY PROTECTIVE SERVICES</b>				
Protective Services Net	947,078.00	682,352.15	1,016,435.00	7.32%
Protective Services Fleet Net	<u>58,000.00</u>	<u>73,347.85</u>	<u>66,200.00</u>	<u>14.14%</u>
<b>Report Net</b>	<b><u>1,005,078.00</u></b>	<b><u>755,700.00</u></b>	<b><u>1,082,635.00</u></b>	<b><u>7.72%</u></b>



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**Township of Cavan Monaghan  
2025 Budget Proposals - Revenue and Expense  
For the Eleven Months Ending**

**Public Works**

	2024 Approved Budget	2024 YTD Actual	2025 Proposed Budget	Budget Net Increase %
<b>SUMMARY PW SOLAR</b>				
Solar - 920 Larmer Line	(2,305.87)	(1,038.49)	(4,250.00)	84.31%
Solar - 1256 Syer Line	(2,105.87)	(556.09)	(4,050.00)	92.32%
Solar - 1470 County Rd. 10	(855.87)	(1,400.89)	(2,800.00)	227.15%
Solar - 25 Centennial Lane	(1,455.87)	(1,276.03)	(3,400.00)	133.54%
Solar - 988 County Rd. 10	(1,855.87)	(1,356.29)	(3,800.00)	104.76%
Solar - 415 County Rd. 21	(1,955.87)	(644.34)	(3,900.00)	99.40%
Solar - Tapley 1/4 Line	(1,355.87)	5,753.02	(3,300.00)	143.39%
Solar - 1047 Mouny Pleasant Rd.	<u>(1,655.87)</u>	<u>(1,139.70)</u>	<u>(3,560.00)</u>	<u>114.99%</u>
<b>Total Revenues:</b>	<b>(44,700.00)</b>	<b>(32,429.89)</b>	<b>(44,700.00)</b>	<b>-</b>
<b>Total Expenses:</b>	<u><b>31,153.04</b></u>	<u><b>30,771.08</b></u>	<u><b>15,640.00</b></u>	<u><b>(49.80%)</b></u>
<b>Report Net</b>	<u><b>(13,546.96)</b></u>	<u><b>(1,658.81)</b></u>	<u><b>(29,060.00)</b></u>	<u><b>114.51%</b></u>

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**Township of Cavan Monaghan  
2025 Budget Proposals - Revenue and Expense  
For the Eleven Months Ending**

**Public Works**

	2024 Approved Budget	2024 YTD Actual	2025 Proposed Budget	Budget Net Increase %
<b>SUMMARY PW OPERATING</b>				
Non-Residential Well Protective Inspection/Control	1,300.00	91.59	1,300.00	-
Roads and Environmental Services Administration	1,282,427.00	443,941.13	1,488,075.00	16.04%
PW Operations Center & Storage (est. 2023)	44,724.00	49,887.50	45,800.00	2.41%
Bridges and Culverts	15,000.00	19,667.47	17,000.00	13.33%
Road-side Maintenance	52,000.00	247,725.72	62,000.00	19.23%
Road Hard Top Maintenance	156,000.00	190,340.83	153,500.00	(1.60%)
Road Loose Top Maintenance	95,000.00	147,748.43	115,000.00	21.05%
Road Safety Devices and Signs	46,500.00	42,396.05	44,500.00	(4.30%)
Winter Control	223,150.00	168,064.10	208,300.00	(6.65%)
Street Lighting	24,000.00	24,885.58	31,000.00	29.17%
Storm Water Management Ponds (5)	15,000.00	15,249.94	15,000.00	-
Township Pit #1 (Larmer Line)	3,000.00	0.00	3,000.00	-
Wilson's Pit	3,500.00	(1,523.61)	3,500.00	-
Township Pit #2 (Millbrook)	500.00	0.00	500.00	-
Crossing Guards	27,000.00	18,722.88	30,100.00	11.48%
Site Alternation Applications	0.00	(3,600.00)	0.00	-
<b>Total Revenues:</b>	<b>(65,000.00)</b>	<b>(34,131.60)</b>	<b>(23,000.00)</b>	<b>(64.62%)</b>
<b>Total Expenses:</b>	<b>2,054,101.00</b>	<b>1,397,729.21</b>	<b>2,241,575.00</b>	<b>9.13%</b>
<b>Report Net</b>	<b>1,989,101.00</b>	<b>1,363,597.61</b>	<b>2,218,575.00</b>	<b>11.54%</b>

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**Township of Cavan Monaghan  
2025 Budget Proposals - Revenue and Expense  
For the Eleven Months Ending**

**Public Works**

	2024 Approved Budget	2024 YTD Actual	2025 Proposed Budget	Budget Net Increase %
<b>SUMMARY PW VEHICLES</b>				
General Public Works Fleet	170,000.00	184,267.85	150,000.00	(11.76%)
JD Backhoe 37-15	5,580.00	493.97	6,000.00	7.53%
2012 Dodge Truck 4-12 @ Cavan Yard	2,350.00	381.20	1,000.00	(57.45%)
International Dump (WATER TRUCK) 11-05	4,950.00	1,418.63	5,000.00	1.01%
International Dump Plow & Wing 14-18	15,990.00	10,000.26	11,650.00	(27.14%)
Plow 18-20	8,465.00	8,511.39	10,190.00	20.38%
Culver Steamer	650.00	0.00	650.00	-
Float	2,920.00	2,275.48	2,600.00	(10.96%)
Plow 15-20	5,900.00	13,306.24	9,090.00	54.07%
Dodge One-half Ton 2-16	2,190.00	1,746.40	4,590.00	109.59%
Grader John Deere 31-10	0.00	374.50	0.00	-
JCB Loader 36-20	5,900.00	1,883.57	5,700.00	(3.39%)
MT7 Trackless Plow 35-18	7,180.00	2,183.79	7,090.00	(1.25%)
2012 Brush Chipper	4,870.00	2,082.29	4,600.00	(5.54%)
International Tandem Truck 17-22	2,850.00	1,816.67	5,850.00	105.26%
International Tandem Plow 19-07	3,895.00	4,450.02	4,650.00	19.38%
Single Axle International Truck 10-17	6,690.00	2,255.31	7,350.00	9.87%
2021 Chev Silverado 1-21	1,590.00	1,334.00	4,890.00	207.55%
International Dump Plow & Wing 16-13	10,400.00	6,710.73	7,400.00	(28.85%)
Rubber Tire Excavator 34-21	13,270.00	11,763.43	15,800.00	19.07%
Tandem Truck 20-17	6,940.00	6,188.34	14,150.00	103.89%
Ford Pick Up 3-19	6,740.00	5,426.39	7,790.00	15.58%
2022 Chev Silverado 5-22 @ Cavan Yard	1,090.00	193.34	1,600.00	46.79%
Grader 31-23	3,170.00	5,581.80	3,340.00	5.36%
Trackless 38-23	1,820.00	871.92	2,300.00	26.37%

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**Township of Cavan Monaghan  
2025 Budget Proposals - Revenue and Expense  
For the Eleven Months Ending**

**Public Works**

	2024 Approved Budget	2024 YTD Actual	2025 Proposed Budget	Budget Net Increase %
New International Tandem	0.00	0.00	4,750.00	-
<b>Total Revenues:</b>				
<b>Total Expenses:</b>	<b>295,400.00</b>	<b>275,517.52</b>	<b>298,030.00</b>	<b>0.89%</b>
<b>Report Net</b>	<b>295,400.00</b>	<b>275,517.52</b>	<b>298,030.00</b>	<b>0.89%</b>

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**Township of Cavan Monaghan  
2025 Budget Proposals - Revenue and Expense  
For the Eleven Months Ending**

**Public Works**

	2024 Approved Budget	2024 YTD Actual	2025 Proposed Budget	Budget Net Increase %
<b>SUMMARY PW ENVIRONMENTAL</b>				
Backhoe Case 33-91	1,800.00	414.22	2,340.00	30.00%
Environmental Services	(111,600.00)	239,329.58	(93,525.00)	(16.20%)
Organic Kitchen Waste Program	<u>109,800.00</u>	<u>53,950.02</u>	<u>91,185.00</u>	<u>(16.95%)</u>
<b>Total Revenues:</b>	<b>(520,745.00)</b>	<b>(83,156.04)</b>	<b>(519,525.00)</b>	<b>(0.23%)</b>
<b>Total Expenses:</b>	<b><u>520,745.00</u></b>	<b><u>376,849.86</u></b>	<b><u>519,525.00</u></b>	<b><u>(0.23%)</u></b>
<b>Report Net</b>	<b><u>0.00</u></b>	<b><u>293,693.82</u></b>	<b><u>0.00</u></b>	<b><u>-</u></b>

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**Township of Cavan Monaghan  
2025 Budget Proposals - Revenue and Expense  
For the Eleven Months Ending**

	<b>Public Works</b>			
	2024 Approved Budget	2024 YTD Actual	2025 Proposed Budget	Budget Net Increase %
<b>SUMMARY PUBLIC WORKS DEPARTMENT</b>				
Public Works Solar	(13,546.96)	(1,658.81)	(29,060.00)	114.51%
Public Works Operations	1,989,101.00	1,363,597.61	2,218,575.00	11.54%
Public Works Vehicles	295,400.00	275,517.52	298,030.00	0.89%
Public Works Environmental	<u>0.00</u>	<u>293,693.82</u>	<u>0.00</u>	<u>-</u>
<b>Total Revenues:</b>	<b>(630,445.00)</b>	<b>(149,717.53)</b>	<b>(587,225.00)</b>	<b>(6.86%)</b>
<b>Total Expenses:</b>	<b><u>2,901,399.04</u></b>	<b><u>2,080,867.67</u></b>	<b><u>3,074,770.00</u></b>	<b><u>5.98%</u></b>
<b>Report Net</b>	<b><u><u>2,270,954.04</u></u></b>	<b><u><u>1,931,150.14</u></u></b>	<b><u><u>2,487,545.00</u></u></b>	<b><u><u>9.54%</u></u></b>

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**Township of Cavan Monaghan  
2025 Budget Proposals - Revenue and Expense  
For the Eleven Months Ending**

**Parks and Facilities**

	2024 Approved Budget	2024 YTD Actual	2025 Proposed Budget	Budget Net Increase %
<b>SUMMARY PARKS AND FACILITIES</b>				
Health and Safety	18,000.00	10,730.89	18,000.00	-
Municipal Office Building	223,680.00	195,066.14	223,600.00	(0.04%)
Maple Leaf Park	16,250.00	8,972.38	16,250.00	-
Parks and Property	228,740.00	226,456.07	219,615.00	(3.99%)
Whitfield Landing	1,000.00	489.13	1,000.00	-
1256 Syer Line	2,100.00	389.35	2,100.00	-
Moncrief Line	0.00	238.36	0.00	-
Parks (& Public Works) Millbrook Depot	12,699.00	8,265.98	13,750.00	8.28%
Bruce Johnston Library	17,450.00	14,178.57	16,800.00	(3.72%)
Old Millbrook School	38,670.00	26,925.53	38,970.00	0.78%
Lions Den	9,000.00	2,133.72	9,135.00	1.50%
Millbrook Arena	18,440.00	(12,026.08)	9,065.00	(50.84%)
New Community Center (est. 2019)	<u>509,558.00</u>	<u>329,313.93</u>	<u>583,485.00</u>	<u>14.51%</u>
<b>Total Revenues:</b>	<b>(525,900.00)</b>	<b>(464,717.18)</b>	<b>(533,700.00)</b>	<b>1.48%</b>
<b>Total Expenses:</b>	<b><u>1,621,487.00</u></b>	<b><u>1,275,851.15</u></b>	<b><u>1,685,470.00</u></b>	<b><u>3.95%</u></b>
<b>Report Net</b>	<b><u>1,095,587.00</u></b>	<b><u>811,133.97</u></b>	<b><u>1,151,770.00</u></b>	<b><u>5.13%</u></b>

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**Township of Cavan Monaghan  
2025 Budget Proposals - Revenue and Expense  
For the Eleven Months Ending**

**Parks and Facilities**

	2024 Approved Budget	2024 YTD Actual	2025 Proposed Budget	Budget Net Increase %
<b>SUMMARY PARKS AND FACILITIES VEHICLES</b>				
Bobcat (prev. PW 40-01)	1,000.00	386.76	1,000.00	-
2021 GMC Sierra (3-02)	6,660.00	6,613.23	7,160.00	7.51%
2021 Ford F150 (3-03)	6,660.00	2,835.86	6,660.00	-
Massey 23GL Tractor	1,000.00	630.11	1,400.00	40.00%
2014 Dodge Ram (3-04)	6,360.00	3,838.74	6,360.00	-
2022 Chev Silverado (3-05)	6,660.00	4,382.75	6,660.00	-
Olympia Resurfacers	<u>5,000.00</u>	<u>4,353.77</u>	<u>5,000.00</u>	<u>-</u>
<b>Total Revenues:</b>				
<b>Total Expenses:</b>	<u><b>33,340.00</b></u>	<u><b>23,041.22</b></u>	<u><b>34,240.00</b></u>	<u><b>2.70%</b></u>
<b>Report Net</b>	<u><u><b>33,340.00</b></u></u>	<u><u><b>23,041.22</b></u></u>	<u><u><b>34,240.00</b></u></u>	<u><u><b>2.70%</b></u></u>



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**Township of Cavan Monaghan  
2025 Budget Proposals - Revenue and Expense  
For the Eleven Months Ending**

<b>Parks and Facilities</b>				
	2024 Approved Budget	2024 YTD Actual	2025 Proposed Budget	Budget Net Increase %
<b>SUMMARY PARKS AND FACILITIES</b>				
Parks and Facilities Operating	1,095,587.00	811,133.97	1,151,770.00	5.13%
Parks and Facilities Vehicles	<u>33,340.00</u>	<u>23,041.22</u>	<u>34,240.00</u>	<u>2.70%</u>
<b>Total Revenues:</b>	<b>(525,900.00)</b>	<b>(464,717.18)</b>	<b>(533,700.00)</b>	<b>1.48%</b>
<b>Total Expenses:</b>	<b><u>1,654,827.00</u></b>	<b><u>1,298,892.37</u></b>	<b><u>1,719,710.00</u></b>	<b><u>3.92%</u></b>
<b>Report Net</b>	<b><u>1,128,927.00</u></b>	<b><u>834,175.19</u></b>	<b><u>1,186,010.00</u></b>	<b><u>5.06%</u></b>

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**Township of Cavan Monaghan  
2025 Budget Proposals - Revenue and Expense  
For the Eleven Months Ending**

**Chief Administrative Officer**

	2024 Approved Budget	2024 YTD Actual	2025 Proposed Budget	Budget Net Increase %
<b>SUMMARY CAO</b>				
Human Resources	25,800.00	26,663.03	20,775.00	(19.48%)
Investment & Capital Gains	(205,000.00)	(351,982.91)	(210,000.00)	2.44%
CAO Administration	413,750.00	291,755.45	438,850.00	6.07%
Millbrook & District Food Share	2,500.00	0.00	2,550.00	2.00%
Millbrook Fair	<u>2,500.00</u>	<u>0.00</u>	<u>2,550.00</u>	<u>2.00%</u>
<b>Total Revenues:</b>	<b>(250,000.00)</b>	<b>(351,982.91)</b>	<b>(255,000.00)</b>	<b>2.00%</b>
<b>Total Expenses:</b>	<b><u>489,550.00</u></b>	<b><u>318,418.48</u></b>	<b><u>509,725.00</u></b>	<b><u>4.12%</u></b>
<b>Report Net</b>	<b><u>239,550.00</u></b>	<b><u>(33,564.43)</u></b>	<b><u>254,725.00</u></b>	<b><u>6.33%</u></b>

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**Township of Cavan Monaghan  
2025 Budget Proposals - Revenue and Expense  
For the Eleven Months Ending**

	<b>Clerks</b>			
	2024 Approved Budget	2024 YTD Actual	2025 Proposed Budget	Budget Net Increase %
<b>SUMMARY CLERKS</b>				
Corporate Insurance	201,853.00	199,465.27	213,964.18	6.00%
Cavan Monaghan Self Insurance	0.00	4,767.81	0.00	-
User Group Insurance	80.00	(3,941.16)	0.00	-
Clerk Administration	304,410.00	219,886.53	331,230.00	8.81%
Freedom of Information (FOI)	6,000.00	6,295.11	0.00	-
Marriage/Civil Licencing	(2,000.00)	(8,926.06)	(3,500.00)	75.00%
Elections	5,000.00	0.00	5,000.00	-
Cemeteries	15,000.00	15,000.00	18,000.00	20.00%
Dog Control	12,840.00	3,981.15	12,840.00	-
Livestock Loss	1,600.00	511.26	1,600.00	-
Accessibility Plan	1,000.00	0.00	1,000.00	-
<b>Total Revenues:</b>	<b>(41,740.00)</b>	<b>(33,174.49)</b>	<b>(40,874.00)</b>	<b>(2.07%)</b>
<b>Total Expenses:</b>	<b>587,523.00</b>	<b>470,214.40</b>	<b>621,008.18</b>	<b>5.70%</b>
<b>Report Net</b>	<b>545,783.00</b>	<b>437,039.91</b>	<b>580,134.18</b>	<b>6.29%</b>

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**Township of Cavan Monaghan  
2025 Budget Proposals - Revenue and Expense  
For the Eleven Months Ending**

	<b>Council</b>			
	2024 Approved Budget	2024 YTD Actual	2025 Proposed Budget	Budget Net Increase %
<b>SUMMARY COUNCIL</b>				
Council Governance	5,000.00	73.34	3,000.00	(40.00%)
Council - Mayor	64,600.00	53,900.25	65,900.00	2.01%
Council - Deputy Mayor	43,800.00	40,918.06	44,400.00	1.37%
Council - Ward 1	30,000.00	23,235.88	30,500.00	1.67%
Council - Ward 2	34,700.00	29,739.60	35,300.00	1.73%
Council - Ward 3	<u>37,400.00</u>	<u>33,080.32</u>	<u>38,325.00</u>	<u>2.47%</u>
<b>Total Expenses:</b>	<u><b>215,500.00</b></u>	<u><b>180,947.45</b></u>	<u><b>217,425.00</b></u>	<u><b>0.89%</b></u>
<b>Report Net</b>	<u><b>215,500.00</b></u>	<u><b>180,947.45</b></u>	<u><b>217,425.00</b></u>	<u><b>0.89%</b></u>

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**Township of Cavan Monaghan  
2025 Budget Proposals - Revenue and Expense  
For the Eleven Months Ending**

**Committee, Boards and Authorities**

	2024 Approved Budget	2024 YTD Actual	2025 Proposed Budget	Budget Net Increase %
<b>SUMMARY COMMITTEE, BOARDS AND</b>				
Library Board Requisition	359,723.00	355,764.58	381,162.40	5.96%
Ganaraska Conservation Authority Requisition	4,865.56	2,432.78	4,992.00	2.60%
Kawartha Conservation Authority Requisition	6,943.00	6,942.99	7,082.00	2.00%
Otonabee Region Conservation Authority Requisition	105,092.00	102,478.65	107,195.00	2.00%
Millbrook Valley Trails	6,500.00	4,965.42	6,800.00	4.62%
Committee of Adjustment	2,000.00	1,125.00	2,000.00	-
MRHAC Revitalization & Heritage Advisory	6,000.00	162.82	10,450.00	74.17%
Sustainability Advisory Committee	35,000.00	6,349.83	15,000.00	(57.14%)
Millbrook Business Improvement Area	<u>0.00</u>	<u>(3,090.20)</u>	<u>0.00</u>	<u>-</u>
<b>Total Revenue:</b>	<b>(62,550.00)</b>	<b>(23,730.20)</b>	<b>(70,620.00)</b>	<b>12.90%</b>
<b>Total Expenses:</b>	<b><u>588,673.56</u></b>	<b><u>499,632.07</u></b>	<b><u>597,301.40</u></b>	<b><u>1.47%</u></b>
<b>Report Net</b>	<b><u>526,123.56</u></b>	<b><u>475,901.87</u></b>	<b><u>526,681.40</u></b>	<b><u>0.11%</u></b>

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**Township of Cavan Monaghan  
2025 Budget Proposals - Revenue and Expense  
For the Eleven Months Ending**

**Finance and IT**

	2024 Approved Budget	2024 YTD Actual	2025 Proposed Budget	Budget Net Increase %
<b>SUMMARY FINANCE &amp; IT</b>				
Information Technology/Telecommunication	146,863.00	245,218.12	160,945.00	9.59%
Low Income Disabled Refund	1,800.00	993.30	1,800.00	-
Working Capital Interest	(55,210.00)	(116,983.09)	(56,900.00)	3.06%
Retirement - Corporate Administered Benefits	400.00	10,482.11	0.00	-
Administrative Expense Corporate Memberships	3,800.00	3,654.81	3,880.00	2.11%
Finance	621,080.00	403,906.35	645,730.00	3.97%
Tax Collections, Arrears & Doubtful Accounts	200.00	0.00	220.00	10.00%
Cavan Monaghan Own Taxation	(384,000.00)	(382,565.36)	(403,800.00)	5.16%
Cavan Monaghan Own Taxation Write-Off	0.00	432.00	0.00	-
Public Works & Parks Millbrook Depot	24,640.00	8,604.00	28,588.00	16.02%
PW Operations Centre & Storage (est. 2023)	72,200.00	24,512.00	83,785.00	16.05%
Fire Station #1 (est. 2024)	<u>101,650.00</u>	<u>0.00</u>	<u>235,700.00</u>	<u>131.87%</u>
<b>Total Revenue:</b>	<b>(766,397.00)</b>	<b>(553,292.13)</b>	<b>(943,924.00)</b>	<b>23.16%</b>
<b>Total Expenses:</b>	<b><u>1,299,820.00</u></b>	<b><u>751,546.37</u></b>	<b><u>1,643,872.00</u></b>	<b><u>26.47%</u></b>
<b>Report Net</b>	<b><u><u>533,423.00</u></u></b>	<b><u><u>198,254.24</u></u></b>	<b><u><u>699,948.00</u></u></b>	<b><u><u>31.22%</u></u></b>

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**Township and Cavan Monaghan  
2025 Budget Proposals - Revenue and Expense  
For the Eleven Months Ending**

**Police Services Contract**

	2024 Approved Budget	2024 YTD Actual	2025 Proposed Budget	Budget Net Increase %
<b>SUMMARY POLICE SERVICES</b>				
Police Services Contract	1,508,657.00	1,234,935.74	1,551,159.00	2.82%
Community (Policing) Safety Volunteers	<u>2,000.00</u>	<u>60.24</u>	<u>2,000.00</u>	<u>-</u>
<b>Total Revenue:</b>	<b>(6,243.00)</b>	<b>(5,713.00)</b>	<b>(22,700.00)</b>	<b>263.61%</b>
<b>Total Expenses:</b>	<b><u>1,516,900.00</u></b>	<b><u>1,240,708.98</u></b>	<b><u>1,575,859.00</u></b>	<b><u>3.89%</u></b>
<b>Report Net</b>	<b><u>1,510,657.00</u></b>	<b><u>1,234,995.98</u></b>	<b><u>1,553,159.00</u></b>	<b><u>2.81%</u></b>

**Township of Cavan Monaghan  
2025 Actual to Budget - Revenue and Expense  
For the Eleven Months Ending**

	<b>Water/Wastewater</b>			
	2024 Approved Budget	2024 YTD Actual	2025 Proposed Budget	Budget Net Increase %
<b>SUMMARY WATER/WASTEWATER</b>				
Water Wastewater Administration	234,526.00	121,515.88	432,434.96	84.39%
Water & Wastewater Debentures	180,000.00	53,155.95	180,000.00	-
Pumping Station	8,600.00	17,047.99	10,955.00	27.38%
Millbrook Wastewater Plant	517,855.00	372,855.99	394,975.00	(23.73%)
Wastewater Collection System	10,000.00	0.00	10,150.00	1.50%
Contribution to/from Water Revenue	0.00	87,566.68	0.00	-
Contribution to/from Wastewater Revenue	628,672.00	236,754.38	667,651.87	6.20%
Wastewater Revenue	(1,133,656.00)	(1,018,649.66)	(1,150,675.00)	1.50%
Water Revenue	(701,664.00)	(658,025.90)	(731,416.83)	4.24%
Water & Wastewater Other Income	0.00	(3,240.00)	(1,375.00)	-
Millbrook Water - Distribution System	35,000.00	4,786.50	32,450.00	(7.29%)
Millbrook Water - Treatment & Supply	143,567.00	78,677.33	65,100.00	(54.66%)
Millbrook Water - Standpipe Tower	8,675.00	5,763.49	12,300.00	41.79%
Sysco Oper. Wastewater Agreement	0.00	(1,444.03)	0.00	-
Booster Pumping Station	20,125.00	17,355.04	22,825.00	13.42%
Kawartha Downs Wastewater Agreement	0.00	4,866.05	0.00	-
Water and Wastewater Capacity Monitoring	60,000.00	7,317.68	60,000.00	-
WWW 1-24 1/2 Ton Truck	3,700.00	551.58	3,725.00	0.68%
New 2025 1/2 Ton Truck	0.00	0.00	3,725.00	-
Bulk Water Sale	(15,400.00)	(19,416.12)	(12,825.00)	(16.72%)
<b>Total Revenues:</b>	<b>(1,650,148.00)</b>	<b>(1,935,559.74)</b>	<b>(1,663,242.96)</b>	<b>0.79%</b>
<b>Total Expenses:</b>	<b>1,650,148.00</b>	<b>1,242,998.57</b>	<b>1,663,242.96</b>	<b>0.79%</b>
<b>Report Net</b>	<b>0.00</b>	<b>(692,561.17)</b>	<b>0.00</b>	<b>-</b>





**The Township of Cavan Monaghan  
Capital Requests in 2025  
1st Draft (including 2024 roll-overs)**

Capital Item Requested		Requested Purchases	Reserve/ Other Funding Available	Transfers Specific Reserves	2024 Roll Overs	Transfers Asset Replacement Reserve	Future Budget pre-approvals	Adjusted Total
<b>Chief Administrative Officer</b>								
Corporate Strategic Plan (50k RSV), rollover	02-15-100-00000-6154	\$26,000			(\$26,000)			\$0
<b>Total Chief Administrative Officer</b>		<b>\$26,000</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$26,000)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
								<i>2024 Capital Request Adjusted Total (Chief Administrative Officer)</i>
								\$0
<b>Finance</b>								
Asset Management, Policy & Reporting - Bill 6, O.Reg 588/17, rollover	02-25-125-12511-6154	\$33,323			(\$33,323)			\$0
Asset Management Reserve, O.Reg 588/17 (Municipal Infrastructure)	02-25-100-00000-4922					\$2,952,902	100% of YE2023 Depreciation	\$2,952,902
Development Charges Study, 5 year update		\$33,200	(\$33,200)					\$0
<b>Total Finance</b>		<b>\$66,523</b>	<b>(\$33,200)</b>	<b>\$0</b>	<b>(\$33,323)</b>	<b>\$2,952,902</b>	<b>\$0</b>	<b>\$2,952,902</b>
								<i>2024 Capital Request Adjusted Total (Finance)</i>
								\$2,583,057
<b>Information Technology</b>								
Network, Server, Switches & IT Infrastructure, rollover	02-35-100-00000-6911	\$56,028			(\$56,028)			\$0
IT Modernization Plan, MMP Grant II (MNP), rollover	02-35-100-00000-6402	\$30,579			(\$30,579)			\$0
IT & Service Modernization Plan, MMP Grant I (MNP), rollover	02-35-100-00000-6402	\$25,000			(\$25,000)			\$0
Hardware Replacement Program & Upgrades	02-35-100-00000-6910	\$41,455			(\$19,869)			\$21,586
Postage Machine (Neopost)		\$5,000						\$5,000
<b>Total Information Technology</b>		<b>\$158,062</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$131,476)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$26,586</b>
								<i>2024 Capital Request Adjusted Total (IT)</i>
								\$13,325
<b>Planning, Building &amp; ECD (Economic Community Development)</b>								
Station Park Sign, Mural rollover	02-45-460-46002-6150	\$7,000			(\$7,000)			\$0
2019-2022 CIP Incentives, rollover	02-45-460-46004-6351	\$39,933			(\$39,933)			\$0
CIP Incentives, rollover	02-15-110-15004-6351	\$40,000			(\$15,000)			\$25,000
Baxter Creek Floodplain SPA (Special Policy Area)	02-85-125-12513-6154	\$40,000			(\$30,000)			\$10,000
Planning and Engineering Studies (Employment Lands)		\$150,000						\$150,000
Website Gov Stack Migration		\$23,150						\$23,150
TSF to RSV - Cavan Monaghan Zoning By-Law (FPD 2027)						\$10,000		\$10,000
TSF to RSV - Official Plan (126k RSV, FPD 2026)	02-85-125-12517-4912					\$50,000		\$50,000
<b>Total Planning, Building &amp; ECD</b>		<b>\$300,083</b>	<b>\$0</b>	<b>\$60,000</b>	<b>(\$91,933)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$268,150</b>
								<i>2024 Capital Request Adjusted Total (Planning, Building &amp; ECD)</i>
								\$40,000



**The Township of Cavan Monaghan  
Capital Requests in 2025  
1st Draft (including 2024 roll-overs)**

Capital Item Requested		Requested Purchases	Reserve/ Other Funding Available	Transfers Specific Reserves	2024 Roll Overs	Transfers Asset Replacement Reserve	Future Budget pre-approvals	Adjusted Total
<b>Parks and Facilities</b>								
1 Old Millbrook School - 2020 ICIP Grant approved Aug 2021 (R/04/11/19/13)	02-80-150-10015-6150	\$511,750	(\$375,266)	ICIP		(\$104,084)		\$32,400
2 Millbrook Arena - 2020 ICIP Grant approved March 2021 (P&F 2019-15)	02-80-150-10017-6156	\$966,000	(\$708,368)	ICIP		(\$196,452)		\$61,180
Community Center Furniture, Fixtures & Equipment (CMCC), rollover	02-80-150-10017-6403	\$46,655				(\$46,655)		\$0
3 Tsf to RSV - Demolition of the Millbrook Arena (100k RSV)	02-80-150-10017-4912				\$100,000			\$100,000
4 Senior Active Living Centres with Grant		\$80,000	(\$50,010)	Grant				\$29,990
5 Enabling Accessibility Fund with Grant		\$43,582	(\$32,682)	Grant				\$10,900
6 Tsf to RSV - Parkland					\$100,000			\$100,000
7 Tsf to RSV - 2014 Dodge Ram PR-03 replacement, (10k RSV, FPD 2028)	02-80-805-80500-4912				\$10,000			\$10,000
8 Tsf to RSV - Olympia Ice Resurfacers, (10k RSV, FPD 2029)	02-80-150-10018-4912				\$10,000			\$10,000
9 Tsf to RSV - Bell Restoration (FPD 2028?)					\$1,000			\$1,000
10 David Suzuki Foundation's Butterfly Project		\$5,000						\$5,000
<b>Total Parks &amp; Facilities</b>		<b>\$1,652,987</b>	<b>(\$1,166,326)</b>	<b>\$221,000</b>	<b>(\$347,191)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$360,470</b>
<i>2024 Capital Request Adjusted Total (Parks &amp; Facilities)</i>								<b>\$464,971</b>
<b>Protective Services (Fire)</b>								
NEW-Station 2 Exhaust System, (55k RSV, FPD 2025)	02-50-150-10001-4912	\$31,000	(\$31,000)					\$0
Replace-1989 Chev 1/2 Ton Grass Fire Unit U5-89 (80k RSV, R/O 2024)	02-50-175-70011-6910	\$135,000	(\$80,000)	EE RSV	(\$44,418)	(\$10,582)		\$0
Repeater and Communication Upgrades, (47k RSV, FPD 2025)	02-50-175-75000-4912	\$75,000	(\$75,000)	CGPG Grant + EE				\$0
Bunker Gear	02-50-175-75002-6910	\$35,000				(\$26,950)		\$8,050
Back Up Generator Station 2		\$17,000				(\$13,090)		\$3,910
Fire Hoses	02-50-000-50002-6910	\$15,000				(\$11,550)		\$3,450
Tsf to RSV-SCBA Units	02-50-175-75003-6910				\$27,000			\$27,000
Replace-2000 GMC Tanker #T1-00, (482k RSV, FPD 2026) preapproval	02-50-175-71025-4912	\$842,000	(\$482,000)	EE RSV		(\$75,314)	(\$142,343)	\$142,343
Replace-2003 Chevy C5500 Rescue Truck #R1-03, (267k RSV, FPD 2026) preapproval	02-50-175-71028-4912	\$450,000	(\$267,000)	EE RSV		(\$73,305)	(\$54,847)	\$54,848
Tsf to RSV-SRU Team Training, (40k RSV, FPD 2026)	02-50-000-50003-4912				\$5,000			\$5,000
Tsf to RSV-2000 Ford F550 Rescue Truck #R2-00, (128k RSV, FPD 2027)	02-50-175-71029-4912				\$20,000			\$20,000
<b>Total Protective Services</b>		<b>\$1,600,000</b>	<b>(\$935,000)</b>	<b>\$52,000</b>	<b>(\$44,418)</b>	<b>(\$210,792)</b>	<b>(\$197,190)</b>	<b>\$264,600</b>
<i>2024 Capital Request Adjusted Total (Protective Services - Fire)</i>								<b>\$255,818</b>



**The Township of Cavan Monaghan  
Capital Requests in 2025  
1st Draft (including 2024 roll-overs)**

Capital Item Requested		Requested Purchases	Reserve/ Other Funding Available	Transfers Specific Reserves	2024 Roll Overs	Transfers Asset Replacement Reserve	Future Budget pre-approvals	Adjusted Total
<b>Roads and Environmental Services</b>								
Public Works Operation Centre, Fuel System, rollover	02-60-150-10003-6920	\$25,769				(\$25,769)		\$0
Street Light Replacement, rollover	02-60-625-62501-6910	\$72,120	(\$20,000) DC			(\$52,120)		\$0
International Tandem, PW2023-04 (pre-approved, delivery Spring/Summer 2025)	02-60-175-71033-6910	\$365,135	(\$120,000) DC			(\$245,135)		\$0
Pre-Engineering Cost	02-60-000-12506-6150	\$30,000				(\$12,121)		\$17,879
Hot Mix Paving (Various Roads)		\$300,000				(\$215,600)		\$84,400
Road Milling (Hardtop Pulverization)		\$50,000						\$50,000
Sharpe Line (Surface Treatment)		\$48,000	(\$13,504) OCIF			(\$34,496)		\$0
Wilson Line (Surface Treatment)		\$80,000	(\$22,507) OCIF			(\$57,493)		\$0
Hutchison Line (Surface Treatment)	02-60-625-62510-6158	\$43,000	(\$12,097) OCIF			(\$30,903)		\$0
Hillview Drive (Surface Treatment) w Cty of Ptbo		\$54,000	(\$34,596) \$27k w County + OCIF			(\$19,404)		\$0
Skiview Road (Surface Treatment)		\$22,000	(\$6,189) OCIF			(\$15,811)		\$0
Zion Line (Surface Treatment)	02-60-625-62511-6158	\$54,000	(\$15,192) OCIF			(\$38,808)		\$0
Howden 1/4 Line (Surface Treatment)		\$38,000	(\$10,691) OCIF			(\$27,309)		\$0
Brown Line (Surface Treatment)		\$48,000	(\$13,504) OCIF			(\$34,496)		\$0
Slurry Seal (extend road life 5 yrs)	02-60-000-62563-6150	\$360,000	(\$360,000) OCIF					\$0
Frederick Street Reconstruction		\$300,000	(\$300,000) OCIF					\$0
Sidewalks (Fredrick Street)	02-60-000-62522-6150	\$90,000				(\$24,255)		\$65,745
Intersection Replacement w Cty of Ptbo (TBD)	02-60-625-62599-6150	\$50,000	(\$25,000) 50% w/County		(\$5,000)			\$20,000
Brookside Street Reconstruction (Phase II) (preapproved PW-2024-22)	02-60-625-62579-6158	\$125,000				(\$89,833)		\$35,167
Crack Seal	02-60-625-62580-6170	\$25,000						\$25,000
County Road 10 EA, Traffic Modelling (collab w County)		\$25,000	(\$25,000) DC					\$0
Fallis Line East Road Extension (DC 5.3.1 T5-4 #9)		\$1,803,125	(\$1,703,125) DC + Developer					\$100,000
Replace - 1991 Case Backhoe 33-91 (DC 5.3.1 T5-5 #3)		\$240,000	(\$185,198) DC			(\$54,802)		\$0
Replace - Pickup Truck 4-12		\$75,000				(\$22,623)		\$52,377
Tsf to RSV - Roadside Mower (FPD 2026)				\$100,000				\$100,000
<b>Total Roads and Environmental</b>		<b>\$4,323,149</b>	<b>(\$2,866,603)</b>	<b>\$100,000</b>	<b>(\$340,145)</b>	<b>(\$665,833)</b>	<b>\$0</b>	<b>\$550,568</b>
								<i>2024 Capital Request Adjusted Total (Roads &amp; Environmental Services)</i>
								<b>\$523,694</b>

In 2025, approximately every 1% residential tax rate increase equals \$117,100

Total Capital Requests	\$11,512,706
Less: 2024 Capital Roll Over	(\$1,014,486)
Less: Future Year pre-approvals	(\$197,190)
<b>Total 2025 Capital Expenditures</b>	<b>\$10,301,030</b>
Less: Asset Replacement Reserve Funding	(\$876,625)
Less: Reserves and/or Other Funding	(\$5,001,129)
<b>Net 2025 Capital Expenditures</b>	<b>\$4,423,276</b>
<i>Net 2024 Capital Expenditures</i>	<i>\$3,877,540</i>

**Funding Sources:**

Asset Replacement Reserve funded through the Municipal Tax Levy	\$2,952,902
Capital Requests funded through the Municipal Tax Levy @ 7.97%	\$1,470,374
<b>Total Capital Funded through Municipal Tax Levy</b>	<b>\$4,423,276</b>



The Township of Cavan Monaghan  
 Water & Wastewater  
 Capital Requests in 2025  
 1st Draft

Capital Item Requested		Requested Purchases	2024 Roll Overs	Reserve/ Other Funding Available	Transfer to/from W & WW Reserve
<b>Water Distribution System</b>					
Booster Station Pump Upgrades, DC 11, rollover	04-70-150-10008-6150	\$ 50,000	(\$50,000)		\$ -
Advanced Metering Infrastructure Software, DC 3, rollover	04-70-700-77008-6910	\$ 140,000		(\$140,000)	\$ -
Hydrogeological Study for 4th Drinking Well (78 King St W), DC 6, rollover	04-70-700-77250-6150	\$ 149,002		(\$149,002)	\$ -
Bulk Water Station Upgrade, rollover	04-70-150-77003-6150	\$ 60,000	(\$60,000)		\$ -
Booster Station Fence, rollover	04-70-150-10008-6910	\$ 25,000	(\$25,000)		\$ -
Class EA Study - Water Storage w Grant Application		\$ 129,000			\$ 129,000
Reconstruction of watermain - Frederick Street		\$ 450,000			\$ 450,000
Water Rates Study User Fees		\$ 15,000			\$ 15,000
Tools and Equipment		\$ 15,000			\$ 15,000
PSD CityWide Maintenance Manager		\$ 50,000			\$ 50,000
Pickup Truck (50% Water, 50% WWW)		\$ 34,000			\$ 34,000
Water Meter Replacement Program	04-70-100-00000-6910	\$ 20,000			\$ 20,000
<b>Total Water Distribution System</b>		<b>\$ 1,137,002</b>	<b>(\$135,000)</b>	<b>(\$289,002)</b>	<b>\$ 713,000</b>
<b>Total Water Capital</b>		<b>\$ 1,137,002</b>	<b>(\$135,000)</b>	<b>(\$289,002)</b>	<b>\$ 713,000</b>
<b>Wastewater Collection System</b>					
Sewer Flow Monitoring, rollover	04-75-750-78516-6150	\$ 50,000	(\$50,000)		\$ -
Collection System Maintenance, rollover	04-75-750-78500-6150	\$ 50,000	(\$50,000)		\$ -
Sump Pump Program, rollover	04-75-750-78513-6150	\$ 50,000	(\$50,000)		\$ -
Wet Well Flow Meter Upgrades	04-75-000-10011-6153	\$ 40,000			\$ 40,000
Sand Filter Replacement - WWTP	04-75-000-10011-6152	\$ 25,000			\$ 25,000
WWW Rates Study User Fees		\$ 15,000			\$ 15,000
Replacement Portable Generator		\$ 100,000			\$ 100,000
Sewer Needs Study		\$ 20,000			\$ 20,000
Pickup Truck (50% Water, 50% WWW)		\$ 34,000			\$ 34,000
Tools and Equipment		\$ 15,000			\$ 15,000
Sanitary Lateral Replacement - Frederick St		\$ 100,000			\$ 100,000
<b>Total Wastewater Collection System</b>		<b>\$ 499,000</b>	<b>(\$150,000)</b>	<b>\$0</b>	<b>\$ 349,000</b>
<b>Total Wastewater Capital</b>		<b>\$ 499,000</b>	<b>(\$150,000)</b>	<b>\$0</b>	<b>\$ 349,000</b>
<b>Total Water and Wastewater Capital</b>		<b>\$ 1,636,002</b>	<b>(\$285,000)</b>	<b>(\$289,002)</b>	<b>\$ 1,062,000</b>
Total Capital Requests					\$ 1,636,002
Less: 2024 Capital Roll Over					(\$285,000)
<b>Total 2025 Capital Expenditures</b>					<b>\$ 1,351,002</b>
Reserve/Other Funding to Offset Capital					(\$289,002)
<b>Net 2025 Capital Expenditures</b>					<b>\$ 1,062,000</b>

**The Township of Cavan Monaghan**  
**Summary of Use of Reserve and Reserve Funds**  
**2023 Year End Balance (Audited)**

		Audited	2023 Budget Estimates		Audited	
		31-Dec-22	Additions	Withdrawals	31-Dec-23	
<b>Reserves &amp; Reserve Funds</b>						
<b>Committed Reserves</b>						
<b>Committed Reserves</b>						
1907	Building Services Reserve (Building Code Act, 1992)	Building	\$793,886		(\$266,919)	\$526,967
1929	Capital Roll Over (Prior Year)	General	\$1,302,822	\$5,556,328	(\$5,362,936)	\$1,496,214
1930	Operating Roll Over (Prior Year)	General	\$498,232	\$609,501	(\$498,232)	\$609,501
1902	Springville & Ebenezer Cemetery Reserve	General	\$26,030			\$26,030
1913	Solar Disposal	General	\$24,000	\$2,500		\$26,500
1935	Fire Recovery Reserve	Fire	\$9,312			\$9,312
1938	Water Reserve (SWSSA, 2002)	Water	\$2,197,699	\$1,186,395	(\$1,242,756)	\$2,141,338
1939	Wastewater Reserve (SWSSA, 2002)	WW	\$1,961,431	\$807,564	(\$663,962)	\$2,105,033
1943	Parkland Reserve Fund (City of Peterborough)	ECD	\$42,875		\$0	\$42,875
<b>Total Committed Reserves</b>			<b>\$6,856,286</b>	<b>\$8,162,288</b>	<b>(\$8,034,805)</b>	<b>\$6,983,769</b>
<b>Designated Reserves</b>						
1900	<b>General Working Fund</b>	General	\$636,480	\$522,732	(\$570,402)	\$588,809
1951	Asset Replacement Reserve		\$15,152,693	\$5,609,813	(\$2,434,201)	\$18,328,305
	Less: Infrastructure Loan (Solar Units)	General	(\$67,050)	\$50,777		(\$16,273)
	Less: Loan (\$1M CMCC Community Fundraising)	General	(\$181,005)			(\$181,005)
	Net Asset Replacement Reserve	General	\$14,904,638			\$18,131,027
1950	Lottery Funds (OLG) Reserve					
	Less: OLG Revenues (T-PW-22-03 OpCntr )	General	(\$33,598)	\$330,078	(\$296,480)	\$0
	Less: CMCC Internal Loan (\$2.4M Construction T	General	(\$1,595,469)	\$296,480		(\$1,298,989)
	Net Lottery Funds Reserve	General	(\$1,629,067)			(\$1,298,989)
1906	Police Stabilization Reserve	General	\$42,093	\$16,240		\$58,333
1919	MMAH Service Delivery (2019 Grant)	General	\$106,132			\$106,132
1910	Election Reserve	General	\$25,169			\$25,169
1915	Municipal Council Grant Reserve	General	\$57,050			\$57,050
1926	Millbrook Valley Trails (Donation)	General	\$7,198			\$7,198
1927	Infrastructure & Technology (IT) Reserve	General	\$0	\$13,854		\$13,854
1941	Legal Reserve	General	\$27,735			\$27,735
1972	Corporate Strategic Plan	CAO	\$25,000			\$25,000
1949	Contingency Reserve	General	\$160,860			\$160,860
1973	Parks & Facilities Equipment	P&F	\$15,000	\$169,000		\$184,000
1975	Millbrook Mural Fund (tsf from bank acct 2023)	P&F	\$0	\$445		\$445
1952	Fire Hall (Infrastructure) Reserve	Fire	\$1,051,573		(\$1,051,573)	\$0
1921	Fire Dept HWY Funds	Fire	\$62,930			\$62,930
1931	Fire Ground Hours	Fire	\$11,204			\$11,204
1932	Fire Training Reserve (Special Rescue)	Fire	\$30,430	\$10,000	(\$5,247)	\$35,183
1933	Superior Tank Shuttle Res - Fire	Fire	\$20,385			\$20,385
1934	Emergency Equipment	Fire	\$1,465,699	\$605,568	(\$625,072)	\$1,446,195
1923	Official Plan	Planning	\$145,472			\$145,472
1924	Zoning By-law Update	Planning	\$51,347	\$50,000		\$101,347
1976	Heritage Conservation District Plan (Millbrook)	Planning	\$0	\$15,000		\$15,000
1936	Fill Mgmt (Site Alt By-Law)	Roads	\$26,026			\$26,026
1920	Millbrook Landfill	Roads	\$34,159		(\$8,200)	\$25,959
1970	Pits & Quarries	Roads	\$34,783			\$34,783
1937	Winter Control	Roads	\$11,271			\$11,271
1971	Public Works Equipment	Roads	\$250,000	\$808,000	(\$1,058,000)	\$0
1940	Source Water Protection	W&WW	\$20,219			\$20,219
<b>Total Designated Reserves</b>			<b>\$24,450,073</b>	<b>\$8,497,985</b>	<b>(\$6,049,175)</b>	<b>\$27,026,366</b>
<b>Obligatory Reserves</b>						
1974	Ontario Community Infrastructure Fund (OCIF)	Roads	\$545,886	\$446,220	(\$511,621)	\$480,484
1908	Canada Community Building Fund (FedGasTax)	Roads	\$421,580	\$304,215	(\$267,446)	\$458,348
1909	Parkland (Cash In Lieu) Reserve	ECD	\$335,125	\$16,713		\$351,838
<b>Total Obligatory Reserves</b>			<b>\$1,302,590</b>	<b>\$767,148</b>	<b>(\$779,067)</b>	<b>\$1,290,671</b>
<b>Total Reserves &amp; Reserve Funds</b>			<b>\$25,752,663</b>	<b>\$9,265,133</b>	<b>(\$6,828,243)</b>	<b>\$28,317,036</b>
<b>Development Charges</b>						
<b>Development Charges - Cavan Monaghan By-Law</b>						
1960	DCRF - Water Services	W&WW	\$258,515		(\$546,022)	(\$287,507)
1961	DCRF - Wastewater Services	W&WW	\$59,110		(\$394,341)	(\$335,230)
1962	DCRF - Stormwater Management Services	W&WW	\$5,537	\$134	\$0	\$5,671
1963	DCRF - Roads and Related	Roads	(\$212,029)	\$60,808	(\$2,272,725)	(\$2,423,946)
1964	DCRF - Fire Protection Services	Fire	\$550,446	\$23,416	(\$677,991)	(\$104,128)
1965	DCRF - Police Services	General	\$40,127	\$1,500	\$0	\$41,628
1966	DCRF - Library	Library	\$326,241	\$20,913	(\$5,000)	\$342,154
1967	DCRF - Parks Reserve Fund	ECD	(\$2,915,502)	\$36,113	(\$100,880)	(\$2,980,269)
1969	DCRF - Administration (Studies)	General	\$127,669	\$4,669	(\$53,333)	\$79,005
<b>Total Development Charges</b>			<b>(\$1,759,885)</b>	<b>\$147,553</b>	<b>(\$4,050,291)</b>	<b>(\$5,662,623)</b>
<b>TOTAL Reserves &amp; Development Charges</b>			<b>\$23,992,778</b>	<b>\$9,412,686</b>	<b>(\$10,878,534)</b>	<b>\$22,654,414</b>

### 2025 Budget Timetable

Action	Deadlines
<p><b>Capital Budget Forecast &amp; Template:</b> Finance to provide 10 year Capital Plan and templates to Management for completion.</p> <p><b>Operating Budget Report &amp; Working Papers:</b> Finance to provide Operating Budget working papers to Management, Library Board and BIA for completion.</p>	<p><b>July 31, 2024</b></p>
<p><b>Completed 2025 Capital Budget &amp; updated 10 year Capital Plan:</b> The Budget and 10 year updated Capital Plan to be submitted to the Director of Finance, from each Manager, by the deadline. This shall include consideration of Master Plans, Studies, Development Charges, Policies, Current Asset Replacement Policy, By-Laws and the Asset Management Plan.</p> <p><b>Completed 2025 Operating Budget &amp; worksheets:</b> Budget to be submitted to the Director of Finance, from each Manager, by the deadline. The Operating budget includes both the Budget Report containing proposed budget values and working papers which are to be forwarded to Director of Finance by each Manager by the deadline. The working papers include details of contracted services, vehicle maintenance, staffing compliments, employee training/conferences, etc.</p>	<p><b>September 16, 2024</b></p>
<p><b>CAO &amp; Director of Finance Internal Review of Capital and Operating Budgets submitted by:</b> Management, Library Board and BIA. (Meetings will be scheduled upon request and/or if needed for further information/clarification)</p>	<p><b>October 1, 2024 to October 15, 2024</b></p>
<p><b>CAO, Director of Finance review with Mayor the Capital and Operating Budgets</b> Meetings may be scheduled if needed for further information/clarification</p>	<p><b>October 16, 2024 to October 31, 2024</b></p>

<p><b>1st Draft Budget Delegation to Council from Committees and Boards:</b> <i>All committees or boards must have held at least one public meeting of its members for discussion and approval of the proposed budget prior to making a budget request to Council.</i></p> <ul style="list-style-type: none"> <li><input type="checkbox"/> Library Board budget presentation request to Council</li> <li><input type="checkbox"/> BIA Board budget delegation request to Council</li> <li><input type="checkbox"/> Advisory Committee's budget delegation requests to Council</li> </ul> <p><b>1<sup>st</sup> Draft Operating &amp; Capital Budget (estimated) Presentation to Council:</b></p> <ul style="list-style-type: none"> <li><input type="checkbox"/> 1<sup>st</sup> Draft Operating, Capital and Water &amp; Wastewater Budgets (Estimated Costs) presented to Council</li> <li><input type="checkbox"/> Updated 2025 Tax Rate summary based on estimated Current Value Assessment</li> <li><input type="checkbox"/> 2025 Tax Rate increase estimate presented to Council and value of investment in Capital and Operating</li> <li><input type="checkbox"/> Municipal Wage Grid Indexing, CPI index up to September</li> </ul>	<p>Special Budget Meeting  <b>Thursday November 21, 2024</b>  9:00 a.m. – 3:00 p.m.</p>
<p><b>Council Review &amp; Comment(s):</b>  Council review of the 1<sup>st</sup> Draft Operating &amp; Capital Budgets and provide comment(s) to the CAO and Director of Finance.</p>	<p><b>November 22, 2024</b>  to  <b>December 8, 2024</b></p>
<p><b>Meetings with CAO &amp; Director of Finance:</b>  Council members may schedule a meeting for further clarification/review with the CAO &amp; Director of Finance, upon request.</p>	<p><b>December 9, 2024</b>  to  <b>December 13, 2024</b></p>
<p><b>2<sup>nd</sup> Draft Budget Delegation to Council from Committees and Boards:</b></p> <ul style="list-style-type: none"> <li><input type="checkbox"/> 2<sup>nd</sup> Draft Budget delegation and/or presentation, if requested</li> </ul> <p><b>2<sup>nd</sup> Draft Operating &amp; Capital Budget Presentation to Council:</b></p> <ul style="list-style-type: none"> <li><input type="checkbox"/> Review of 2<sup>nd</sup> Draft Operating, Capital and Water &amp; Wastewater Budgets, containing amendments from 1<sup>st</sup> draft budgets if applicable.</li> <li><input type="checkbox"/> Review BIA &amp; Library Requisitions</li> <li><input type="checkbox"/> Evaluate affordability, service levels and needs</li> <li><input type="checkbox"/> The public are welcome to attend</li> </ul> <p><b>2025 Tax Rate Summary:</b></p> <ul style="list-style-type: none"> <li><input type="checkbox"/> Updated 2025 Tax Rate Summary based on MPAC released Total Current Value Assessment data (Dec. 10, 2024).</li> </ul>	<p>Special Budget Meeting  <b>Thursday January 9, 2025</b>  1:00 p.m. – 3:00 p.m.</p>
<p><b>2<sup>nd</sup> Draft Operating &amp; Capital Budget, for Public Comment:</b></p> <ul style="list-style-type: none"> <li><input type="checkbox"/> 2<sup>nd</sup> Draft of the 2025 Operating, Capital and Water &amp; Wastewater Budgets, as presented to Council, will be open for public comment</li> <li><input type="checkbox"/> The public are welcome to attend and comment</li> </ul>	<p>Special Budget Meeting  <b>(for Public Comment)</b>  <b>Thursday January 9, 2025</b>  @ 5:00 p.m.</p>
<p><b>Final Operating &amp; Capital Budget Meeting:</b></p> <ul style="list-style-type: none"> <li><input type="checkbox"/> Presentation and approval of the Municipal Operating and Capital Budgets and the Water &amp; Wastewater Operating and Capital Budgets</li> </ul>	<p>Regular Council Meeting  <b>(Final Budget Approval)</b>  <b>Monday January 27, 2025</b>  @ 1:00 p.m.</p>

**The Township of Cavan Monaghan**

**By-law No. 2024-62**

**Being a by-law to confirm the proceedings of the special meeting of the Council of the Township of Cavan Monaghan held on the 21st day of November 2024**

**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 21st day of November 2024 in respect to each recommendation and action by the Council at its said meetings except where prior approval of the Ontario Land 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 21st day of November 2024.

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**Matthew Graham**  
**Mayor**

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**Cindy Page**  
**Clerk**