



## Regular Council Meeting

<b>To:</b>	Mayor and Council
<b>Date:</b>	January 27, 2025
<b>From:</b>	Kimberley Pope, Finance Department
<b>Report Number:</b>	Finance 2025-02
<b>Subject:</b>	Final Draft 2025 Budget Presentation

### Recommendations:

1. That Council receives the Final 2025 Budget Presentation for adoption; and
2. That Council approves the 2025 Operating Budget of \$11,496,430; and that Council approves the 2025 Capital Budget of \$10,758,121; and
3. That Council approves the 2025 Environmental Budget of \$519,290; and
4. That Council approves the 2025 Water & Wastewater Operating Budget of \$975,217 and a Capital Budget of \$1,075,000; and
5. That Council approves a 3.4% Municipal Residential Tax Rate increase to fund the 2025 Operating & Capital budgets.

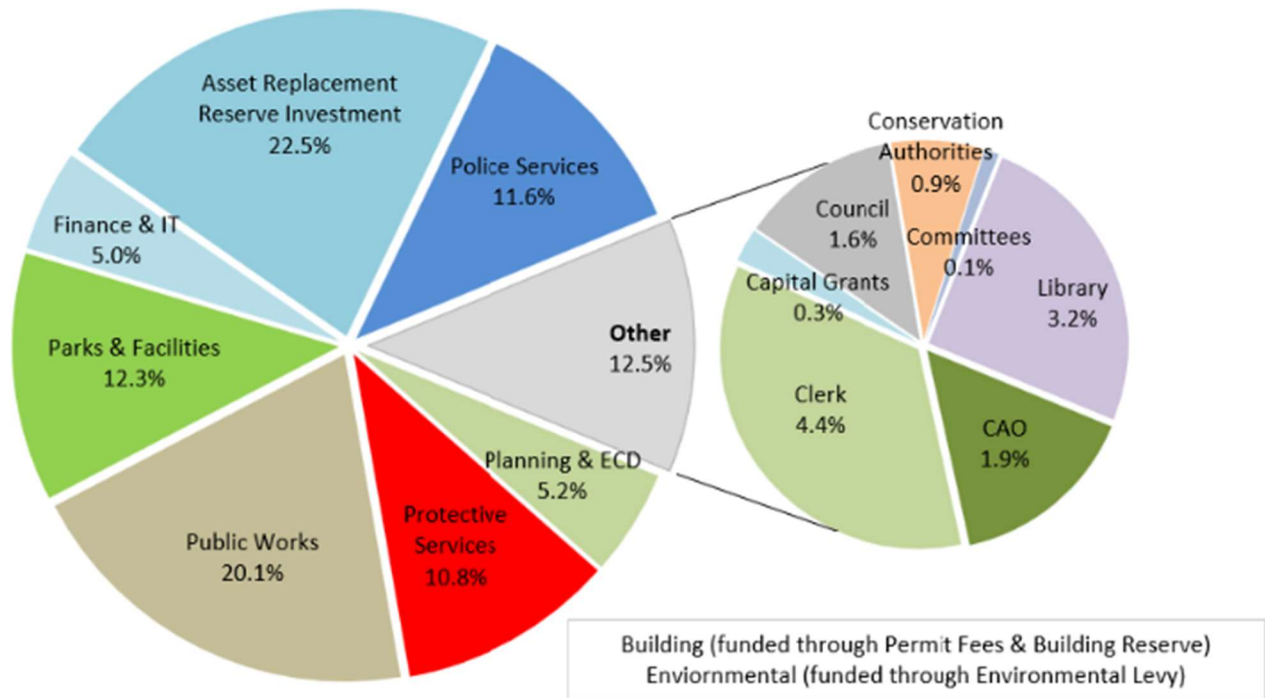
### Overview:

The Special Budget Council meetings have facilitated discussions and provided direction for the development of the 2025 Operating and Capital Budgets. This budget proposes a 3.4% increase in the Municipal Residential Tax Rate, which is essential for financing balanced budgets for the 2025 fiscal year. A total of \$12,111,854 in property tax revenue will be generated through this year's municipal tax levy.

A summary of the reductions made between the second draft budget meetings and this final report, updated estimates and rollovers are provided below;

<p>+\$58,550 -\$7,000 -\$5,000 +\$1,000 -\$5,000 -\$228,613</p>	<p>Allocate ½ of a 1% tax levy to a new Health and Medical Centre Reserve, Reduce the Station Park Sign (ECD) Capital project from \$14K to \$7K utilizing 2024 rollover, Remove the David Suzuki Foundation Butterfly Capital project, Add \$1K to the Parks &amp; Facilities Operating Budget, in lieu of the butterfly project, to enhance existing municipal gardens, Remove the Postage Machine Capital expense, Reduce the transfer to the Asset Management Reserve from 100% to 92% to balance the budget at a 3.4% municipal residential tax rate,</p>
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The following is a detailed breakdown of how the total municipal property tax revenue of \$12,111,854 is allocated among various departments through this year's tax levy. Each department plays a crucial role in delivering essential services to the community, and this allocation reflects the financial commitment to support those services effectively.



Of the \$12,111,854 in property tax revenues raised through the 2025 municipal tax levy, a total of \$3,187,939 is transferred to reserves for **future infrastructure projects**. This amount represents 26.3% of the total property tax revenues and is itemized below.

<u>Department</u>	<u>Reserve or Project</u>	<u>Reserve</u>	<u>+ 2025 Contribution</u>
Finance	Asset Management Reserve (Infrastructure)	\$19,264,308	\$2,724,289
Planning	Zoning By-Law	\$126,000	\$5,000
	Official Plan	\$145,000	\$10,000
Parks and Facilities	Parkland General Reserve	<i>new</i>	\$117,100
	Health and Medical Center Reserve	<i>new</i>	\$58,550
	Arena Demolition	\$100,000	\$100,000
	2014 Dodge Ram replacement	\$20,000	\$10,000
	Olympia Ice Resurfacer	\$20,000	\$10,000
	Bell Restoration	<i>new</i>	\$1,000
Protective Services (Fire)	SCBA Units	\$86	\$27,000
	SRU Team Training	\$40,000	\$5,000
	F550 Rescue Truck replacement	\$128,000	\$20,000
Roads and Enviro Services	Roadside Mower	<i>new</i>	\$100,000
		<b>TOTAL</b>	<b>\$3,187,939</b>

The budget committee consists of the Mayor, the Chief Administrative Officer, and the Director of Finance. Management and senior staff submitted initial budget estimates, which were revised through discussions within the budget committee. Staff continued to seek additional opportunities to reduce budget expenditures. Furthermore, a review was conducted to ensure all remaining unspent funds from the Ontario Community Infrastructure Fund (OCIF) are fully utilized for eligible capital projects.

The public had the opportunity to offer comments on January 9, 2025. This report presents the final draft of the 2025 Operating and Capital Budgets for the Council's approval and adoption.

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

**The year-to-date actuals within this second draft provide expenditures up to and including November 30, 2024 as received by the municipality.** The estimated surplus for 2024 is projected at \$250,000, pending the submission of additional expenditures and year-end reconciliations. It's important to clarify that municipal budgets are based on estimated costs.

### Tax Levy Comparison

The table below presents a four year history of the Municipal Property Assessment Corporation (MPAC) weighted assessments for the Township of Cavan Monaghan, along with the corresponding final tax rates for each year.

	<b>Tax Rate and Assessment Comparison</b>				
	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025 Final Draft</u>
Amount to be raised by Taxes	\$9,806,049	\$10,488,045	\$11,012,885	\$11,501,035	\$12,111,854
Weighted Assessment	\$1,431,048,372	\$1,488,177,140	\$1,517,338,016	\$1,533,673,199	\$1,561,547,234
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	\$775.63
<b>Increase in Tax Levy %</b>	<b>1.0%</b>	<b>2.85%</b>	<b>3.00%</b>	<b>3.37%</b>	<b>3.40%</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;
- \$7.44 per \$100,000 current value assessment, based on the current MPAC Assessment Roll Total (2016 phased-in values),
  - \$29.94 per \$400,000 current value assessment, based on the median MPAC Assessment Roll Total (2016 phased-in values).

## **2025 Ontario Municipal Partnership Fund (OMPF)**

The Ontario Municipal Partnership Fund (OMPF) provides unconditional operating support to 390 municipal governments throughout the province. This fund employs an allocation method to address challenges in rural and northern communities, allocating funding based on fiscal health indicators. The province oversees the OMPF's structure and program funding, which will increase by \$50 million, resulting in a total of \$550 million available in 2025.

In 2025, the province is allocating \$580,400 in funding to the Township of Cavan Monaghan through the Ontario Municipal Partnership Fund (OMPF). This amount is higher than the previous OMPF allocations, which were \$542,500 in 2024 and at least \$502,300 in 2020. The OMPF funds are used to help reduce costs in the Operating Budget, thereby easing the burden on the municipal property tax rate.

## **Ontario Community Infrastructure Fund (OCIF)**

The province will allocate \$400 million to 423 small, rural, and northern communities across Ontario in 2025. The Township of Cavan Monaghan is set to receive \$314,191 through this year's allocation. The 2025 year end balance of funds remaining is expected to be \$0 (zero), as current budget is utilizing the full allocation and historical carry forward balances through the Public Works projects.

The Ontario Community Infrastructure Fund (OCIF) supports capital expenditures on core infrastructure projects in an asset management plan. Eligible projects include:

- Construction of new core infrastructure to address health or safety issues.
- Maintenance for the renewal, rehabilitation, and replacement of core infrastructure.
- Debt-financing charges related to the capital construction and maintenance of core infrastructure.

## **Canada Community-Building Fund (CCBF)**

formerly known as Federal Gas Tax

Canadian municipalities receive over \$2 billion from the Canada Community-Building Fund each year; Ontario's municipalities receive over \$800 million. Funds are allocated to municipalities across the province on a per-capita basis.

The Township of Cavan Monaghan is set to receive \$328,025 through this year's allocation. The 2025 year-end balance of funds remaining is expected to be \$369,550, as there will be approximately \$41K remaining from historical carry forward balances. Staff recommends to retain these funds to be considered towards the capital construction of the new Fire Station.

The Canada Community-Building Fund (CCBF) is a stable, predictable, and indexed source of funding provided up front to provinces and territories who, in turn, flow this funding to their communities. The funding allows local communities to make strategic investments in essential infrastructure, across 19 different project categories: public transit, wastewater infrastructure, drinking water, solid waste management, community energy systems, local roads and bridges, capacity building, highways, local and regional airports, short-line rail, short-sea shipping, resilience, broadband and connectivity, culture, tourism, sport, recreation, fire halls and brownfield redevelopment.

# MPAC Provincial Property Assessment Update

On August 16, 2023, the Ontario Government announced a regulation to amend the Assessment Act, extending the postponement of province-wide property reassessments through the end of the 2021-2024 cycle. Property assessments for 2025 will continue to be based on the MPAC January 1, 2016 values.

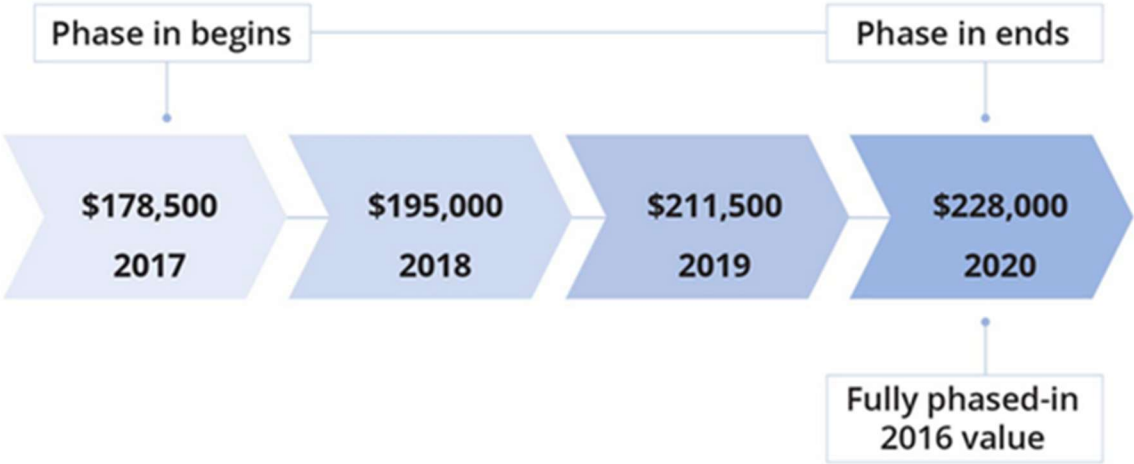
The 2025 MPAC estimated roll total has risen by approximately 1.8% due to new development and growth within the Township in 2024, which is anticipated to generate an additional \$213,695 in municipal tax revenues for the 2025 property tax year.

The MPAC median current value assessment (CVA) in Cavan Monaghan is estimated at \$400,000 (2016 phased-in values). As MPAC assessments continue to rely on 2016 values, they do not reflect the current market values assigned by real estate professionals when a property is listed for sale.

**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 has a consolidated net increase of 4.4% across all departments. This increase accounts for rising expenditures, efforts to maintain efficiency, and initiatives to enhance online access and service delivery, in accordance with the requirements set by the Council, policy, by-law, and provincial legislation. The summary below outlines each department's efforts to sustain operations while managing inflation and responding to the challenges of delivering products and services.

Operating Budget	2024	2025	Variance	
	Final Budget	Final Draft		
Planning & ECD	\$611,200	\$456,000	-\$155,200	-25.4%
Building (funded through Building Reserve)	\$619,944	\$590,940	-\$29,004	-4.7%
By-law Enforcement	\$0	\$0	\$0	0.0%
Protective Services	\$1,005,078	\$1,149,305	\$144,227	14.3%
Public Works	\$2,270,954	\$2,402,380	\$131,426	5.8%
Public Works - Environmental	\$520,745	\$519,290	-\$1,455	-0.3%
Parks & Facilities	\$1,128,927	\$1,197,135	\$68,208	6.0%
Office of the CAO	\$239,550	\$256,480	\$16,930	7.1%
Office of the Clerk	\$555,783	\$589,863	\$34,080	6.1%
Finance & Information Technology	\$523,423	\$643,632	\$120,209	23.0%
<b>Consolidated Department Net Changes</b>	<b>\$7,475,604</b>	<b>\$7,805,025</b>	<b>\$329,420</b>	<b>4.4%</b>
Council	\$215,500	\$215,515	\$15	0.0%
Library Board Operating Levy	\$320,396	\$333,486	\$13,090	4.1%
Library Allocated Expenses	\$17,327	\$20,263	\$2,936	16.9%
Library Board Capital Levy	\$22,000	\$28,000	\$6,000	0.0%
Ganaraska, Kawartha & Otonabee Conservation	\$116,901	\$125,087	\$8,186	7.0%
Committees of Council	\$49,500	\$19,250	-\$30,250	-61.1%
Police Contract & Services	\$1,510,657	\$1,557,516	\$46,859	3.1%
<b>Consolidated Other Services/Levy Changes</b>	<b>\$2,252,281</b>	<b>\$2,299,117</b>	<b>\$46,837</b>	<b>2.1%</b>
<b>Total Department &amp; Other Services/Levy</b>	<b>\$9,727,885</b>	<b>\$10,104,142</b>	<b>\$376,257</b>	<b>3.9%</b>
Water & Wastewater Expenses	\$1,650,148	\$1,650,456	\$308	0.0%
<b>Consolidated Other Services/Levy Changes</b>	<b>\$11,378,033</b>	<b>\$11,754,598</b>	<b>\$376,565</b>	<b>3.3%</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 rose 3.3% year over year (Q3 2023 to Q3 2024) and the 2025 Development Charges will be indexed as per By-law No. 2019-18, Section 5.1.

On December 16, 2024 Council approved the annual User Fees & Charges By-law, Finance Report 2024-14, to ensure municipal revenues for services reduce the impact of the cost of services on the municipal property tax rate.

## Departmental Summary

A summary of changes within the 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;

- Align all staff wages with primary departments, removing allocations between departments and adjusting wages according to the Gallagher Pay Equity Review dated October 21, 2024,
- Update source deductions and benefit rates (including OMERS, EI, CPP, EHT, WSIB, Manulife, etc.) to reflect the rates for 2025,
- 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 25.4% (-\$155,200) which is primarily attributed to the following:

- Planning revenues have increased due to a higher volume of applications.

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 4.7% (-\$29,004) 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 14.3% (+\$144,227) which is attributed to the following;

- Alignment with the Master Fire Plan (Fire 2020-03) and the addition of a new Training Officer position (Fire 2024-03),
- Increase in the volume of calls, incident responses, and training sessions,
- Renewal of the Fire Dispatch services agreement as based on the increasing number of households.

The **Public Works Department** has a consolidated increase of 5.8% (+\$131,426) 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 6.0% (+\$68,208) which is primarily attributed to the following;

- Increase in Rental, Concession, Sport Drop-In and Programming revenues,
- Increase in staffing hours due to the addition of new programs and higher rental revenues to help offset programming costs.

The **Office of the CAO** has an increase of 7.1% (+\$16,930) which is primarily attributed to corporate services, legal and human resources administration expenditures.

The **Office of the Clerk** has an increase of 6.1% (\$34,080) which is primarily attributed to the following;

- Increase of 6% for municipal Corporate Insurance for all tax funded departments,
- Increase of 20% towards Cemeteries.

The **Finance Department & Information Technology** has an increase of 23% (\$120,209) which is primarily attributed to the following;

- Debenture estimates for: Parks and Public Works Millbrook Depot, Cavan Public Works Operation Center, and Fire Station No. 1 with Ambulance Station,
- An increase in the cost of software licensing and support, accompanied by a reduction in IT reserves.

The **Council** budget has an increase of 0.01% (+\$15) which is established by the Council Remuneration By-law No. 2023-30 and indexing.

The **Conservation and Authorities** budget has a consolidated increase of 7% (\$8,186) as per budgets and levy requests.

The **Committees of Council** budget has a decrease of 61% (-\$30,250) as consolidated from all committees; Millbrook Valley Trails (MVT), Committee of Adjustment, MRHAC and the Sustainability Advisory Committee (SAC). The Chairs presented their proposed budget requests to Council during the draft budget discussions.

The **Millbrook Business Improvement Area (BIA)** board proposed a 12.5% increase (+\$2,000) to the BIA levy. This proposal was approved at a special BIA Budget Meeting held during the November 28, 2024 Annual General Meeting (AGM).

The **Police Contract & Services** budget has an increase of 3.1% (\$46,859) primarily attributed to the increase in Police Contract and Insurance Premiums.

### **Environmental Tax Rate**

The 2025 Environmental Budget has a \$1,455 decrease in operational costs for municipal waste programs and transfer station expenses. Council approved Public Works Report 2022-18, extending the service contract with Wither's Waste Management. In 2025, the municipality will continue to receive revenue from Circular Materials Ontario for Blue Box materials collected at the Transfer Station. This results in a reduced environmental tax rate by \$1.42 per \$100,000 of current value assessment.

### **Water and Wastewater**

The Water and Wastewater Operating Budget is based on the Water & Wastewater Financial Plan, the Rate Study, User Fees and Charges By-law No. 2020-66, and the 2022 Watson & Associates Rate Study Analysis (By-law No. 2022-67). Remaining funds at year-end are transferred to the Water & Wastewater Reserve for future capital projects or operational costs. Water services are funded by user fees; therefore, they do not impact the municipal tax rate.



## Capital

The 2025 Capital Budget presented contains \$12,048,601 total Capital Requests including the estimated 2024 capital rollovers. The proposed projects align with the Corporate Strategic Plan and are included within the draft municipal tax levy increase.

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

Total Capital Requests	\$12,048,601
Less: 2024 Capital Roll Over	(\$993,290)
Less: Future Year pre-approvals	(\$297,190)
<b>Total 2025 Capital Expenditures</b>	<b>\$10,758,121</b>
Less: Asset Replacement Reserve Funding	(\$910,050)
Less: Reserves and/or Other Funding	(\$4,544,406)
Less: Grant Applications (pending)	(\$1,355,330)
<b>Net 2025 Capital Expenditures</b>	<b>\$3,948,335</b>
<i>Net 2024 Capital Expenditures</i>	<i>\$3,877,540</i>

**Funding Sources:**

Asset Replacement Reserve funded through the Municipal Tax Levy	\$2,724,289
Capital Requests funded through the Municipal Tax Levy	\$1,224,046
Total Capital Funded through Municipal Tax Levy	\$3,948,335

## Capital Infrastructure Projects

On July 5, 2021, Council directed staff to begin the tendering process for three capital infrastructure buildings. All projects have now been completed, with the final construction being the new Fire Station #1, finished in January 2025. Council had directed staff “to report back with alternative financial options” R-2024-264 (October 7, 2024) and therefore staff will provide a comprehensive report on all three projects after all final invoices are received and processed. This approach will allow Council to evaluate funding options for all three projects together.

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

County Road 10 – completed January 2025

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."

The mould assessment (December 6, 2024) was provided to Council (P&F Report 2024-05) and to protect the health and safety of the public and Township employees, the Millbrook Arena (on Needler's Lane) will remain closed.

A scope change request was submitted in early 2024 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 outlined in the "Potential Impact of Loss of OLG Funding Report" (2012) and the "Modified Service Delivery Review" (2013) were incorporated into historical budgets. This was done to align Cavan Monaghan's tax levels with those of comparable municipalities and to eliminate the use of OLG revenues to subsidize the municipal tax rate.

To achieve this goal, the recommendations were organized into three phases, allowing the municipality to reduce its dependence 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, \$2.7M (92% of 2023 audited depreciation) is approved 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 (unaudited) are attached pending year end adjustments and audit.

### **Attachments:**

- No. 1 Final Draft - 2025 Tax Rate calculation
- No. 2 Final Draft - 2025 Environmental Tax Rate calculation
- No. 3 Final Draft - 2025 Budget Summary
- No. 4 Final Draft - 2025 Operating Budget Summary Reports
- No. 5 Final Draft - 2025 WWW Operating Budget Summary Report
- No. 6 Final Draft - 2025 Township Capital Requests
- No. 7 Final Draft - 2025 WWW Capital Requests
- No. 8 2024 Year End Reserves & Reserve Fund balances (unaudited)

Respectfully Submitted by,

Reviewed by,

Kimberley Pope  
Director of Finance/Treasurer

Yvette Hurley  
Chief Administrative Officer

# 2025 Municipal Tax Rates

Final Draft (3.4% increase)

Property Class Description	RTC	RTQ	2025 MPAC Roll Total	Tax Ratio	Tax Rate Reduction	Weighted Assessment	Final Draft Tax Rate	Final 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	0.00852109	22,928
Commercial, Payment In Lieu, Full, Excess Land (No School Rates).	C	V	105,000	1.0986	0.7	80,747	0.00596477	626
Commercial, Taxable vacant land shared, Subject To Payment-In-Lieu Of Taxes At The Full Rate.	C	G	1,161,000	1.0986	1	1,275,475	0.00852109	9,893
Commercial, Taxable At The Full Rate.	C	J	112,000	1.0986	0.7	86,130	0.00596477	668
Commercial taxable: Excess land	C	T	99,348,944	1.0986	1	109,144,750	0.00852109	846,562
Commercial, Taxable At The Vacant Land Rate.	C	U	3,356,507	1.0986	0.7	2,581,221	0.00596477	20,021
Commercial payment in lieu full vacan land	C	X	3,772,300	1.0986	0.7	2,900,974	0.00596477	22,501
Commercial payment in lieu general vacant land	C	Y	136,000	1.0986	0.7	104,587	0.00596477	811
New Construction Commercial: Full No Support Exempt	C	Z		1.0986	0.7	-	0.00596477	0
Farmland, Taxable At The Full Rate.	X	T		1.0986	1	-	0.00852109	0
Industrial, Taxable, Shared Payment-In-Lieu (Not Pil But Shared As If It Was)	E	T	86,288,565	0	0	-	-	0
Industrial, Taxable, Excess Land, Shared Payment in Lieu	F	T	217,946,900	1	0.25	54,486,725	0.00193908	422,616
Industrial, Taxable At The Full Rate.	I	H	117,300	1.5432	1	181,017	0.01196955	1,404
Industrial, Taxable At The Vacant Land Rate. Excess Land	I	K	57,200	1.5432	0.65	57,376	0.00778021	445
Industrial, Taxable At The Full Rate.	I	T	6,719,700	1.5432	1	10,369,841	0.01196955	80,432
Industrial, Taxable At The Vacant Land Rate.	I	U	411,300	1.5432	0.65	412,567	0.00778021	3,200
Industrial, Taxable At The Full Rate.	I	X	3,834,900	1.5432	0.65	3,846,711	0.00778021	29,836
Pipeline Taxable: Full	J	T		1.5432	1	-	0.01196955	0
Multi-Residential Taxable: Full (School Rates).	P	T	8,135,000	1	0.9386	7,635,511	0.00728008	59,223
Rate.	M	T	4,009,000	1	1	4,009,000	0.00775632	31,095
Residential, Taxable At The Full Rate.	R	G	2,117,000	1	1	2,117,000	0.00775632	16,420
Managed Forest, Taxable At The Full Rate.	R	P		1	1	-	0.00775632	0
Aggregate Extraction	R	T	1,356,835,884	1	1	1,356,835,884	0.00775632	10,524,053
	T	T	8,729,200	1	0.25	2,182,300	0.00193908	16,927
	V	T	225,700	1.255712	1	283,414	0.00973970	2,198
			<b>\$ 1,806,110,100</b>			<b>1,561,547,234</b>		<b>12,111,859</b>

2025 Estimated Budget Require	12,111,854
Amount to be raised by taxes	12,111,854
Weighted Assessment	1,561,547,234
Tax Rate	0.00775632
Taxes per 100,000 Residential Assessment	775.63

Estimated Break-even, with 0% TAX INCREASE, equals \$213,695 of additional tax revenue

**2025 \$775.63**

**2024 \$750.20**

**Estimated increase in Residential Tax Rate % 3.40%**

**\$ Value of increase per 100,000 Residential CVA \$25.43**

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

# 2025 Environmental Tax Rates

Final Draft (5% decrease)

Property Class Description	RTC	RTQ	2025 MPAC Roll Total	Tax Ratio	Tax Rate Reduction	Weighted Assessment	Final Draft Tax Rate	Final 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	0.00029921	805
Commercial, Payment In Lieu, Full, Excess Land (No School Rates).	C	V	105,000	1.0986	0.7	80,747	0.00020944	22
Commercial, Taxable vacan land shared, Subject To Payment-In-Lieu Of Taxes At The Full Rate.	C	G	1,161,000	1.0986	1	1,275,475	0.00029921	347
Commercial, Taxable At The Full Rate.	C	J	112,000	1.0986	0.7	86,130	0.00020944	23
Commercial, Taxable At The Full Rate.	C	T	99,348,944	1.0986	1	109,144,750	0.00029921	29,726
Commercial taxable: Excess land	C	U	3,356,507	1.0986	0.7	2,581,221	0.00020944	703
Commercial, Taxable At The Vacant Land Rate.	C	X	3,772,300	1.0986	0.7	2,900,974	0.00020944	790
Commerical payment in lieu full vacan land	C	Y	136,000	1.0986	0.7	104,587	0.00020944	28
Commercial payment in lieu general vacant land	C	Z	-	1.0986	0.7	-	0.00020944	-
New Construction Commercial: Full No Support Exempt	X	T	-	1.0986	1	-	0.00029921	-
Exempt	E	0	86,288,565	0	0	-	-	-
Farmland, Taxable At The Full Rate.	F	T	217,946,900	1	0.25	54,486,725	0.00006809	14,840
Industrial, Taxable, Shared Payment-In-Lieu (Not Pil But Shared As If It Was)	I	H	117,300	1.5432	1	181,017	0.00042029	49
Industrial, Taxable, Excess Land, Shared Payment in Lieu	I	K	57,200	1.5432	0.65	57,376	0.00027319	16
Industrial, Taxable At The Full Rate.	I	T	6,719,700	1.5432	1	10,369,841	0.00042029	2,824
Industrial, Taxable At The Vacant Land Rate. Excess Land	I	U	411,300	1.5432	0.65	412,567	0.00027319	112
Industrial, Taxable At The Vacant Land Rate.	I	X	3,834,900	1.5432	0.65	3,846,711	0.00027319	1,048
New Construction Industrial, Taxable At The Full Rate.	J	T	-	1.5432	1	-	0.00042029	-
Pipeline Taxable: Full	P	T	8,135,000	1	0.9386	7,635,511	0.00025563	2,080
Multi-Residential Taxable: Full	M	T	4,009,000	1	1	4,009,000	0.00027235	1,092
School Rates).	R	G	2,117,000	1	1	2,117,000	0.00027235	577
Rate.	R	P	-	1	1	-	0.00027235	-
Residential, Taxable At The Full Rate.	R	T	1,356,835,884	1	1	1,356,835,884	0.00027235	369,537
Managed Forest, Taxable At The Full Rate.	T	T	8,729,200	1	0.25	2,182,300	0.00006809	594
Aggregate Extraction	V	T	225,700	1.255712	1	283,414	0.00034200	77
			<b>\$ 1,806,110,100</b>			<b>1,561,547,234</b>		<b>425,213</b>

2025 Estimated Budget Require	425,290
Amount to be raised by taxes	425,290
Weighted Assessment	1,561,547,234
Tax Rate	0.00027235
Environmental Taxes per 100,000 Residential	27.25

**2025 \$27.25**  
**2024 \$28.67**  
**Estimated increase in Residential Tax Rate % -5.0%**  
**\$ Value of increase per 100,000 Residential CVA -\$1.42**



**2025 Budget Summary  
Final Draft (3.4% increase)**

Summary 2025 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	-25.4%	478,800	306,693	785,493	757,693		5,000	22,800	785,493
Building	-4.7%	590,940		590,940	-		240,940	350,000	590,940
By-Law Enforcement	0.0%	2,000		2,000	-		2,000		2,000
Protective Services (Fire)	12.5%	1,284,430	1,652,000	2,936,430	1,671,514		1,174,291	90,625	2,936,430
Public Works	5.5%	2,519,080	2,599,769	5,118,849	2,972,693		2,049,456	96,700	5,118,849
Parks & Facilities Department	5.7%	1,669,405	1,855,861	3,525,266	1,969,362	1,083,634		472,270	3,525,266
Office of the CAO	7.1%	510,480	26,000	536,480	282,480		29,000	225,000	536,480
Office of the Clerk	6.1%	620,737		620,737	589,863		11,740	19,134	620,737
Finance & Information Technology	6.1%	1,692,112	2,940,183	4,632,295	3,549,115		424,258	658,922	4,632,295
Capital Grant Applications (pending)	-		2,668,095	2,668,095	140,890	1,355,330	1,171,875		2,668,095
<b>Consolidated Department Net Changes</b>	<b>4.4%</b>								
Council	0.0%	215,515		215,515	215,515				215,515
Library Board Levies & Allocated Expenses	4.1%	389,749		389,749	381,749		8,000		389,749
Ganaraska, Kawartha & Otonabee Conservation	7.0%	125,087		125,087	125,087				125,087
Committee's of Council	-61.1%	65,940		65,940	19,250		25,000	21,690	65,940
Police Service Contract, Board & Community Policing	3.1%	1,582,155		1,582,155	1,557,516			24,639	1,582,155
<b>Consolidated Other Services/Levy Changes</b>	<b>2.1%</b>								
<b>Sub total: Projected Budget</b>		<b>11,746,430</b>	<b>12,048,601</b>	<b>23,795,031</b>					
Less: 2024 Capital Roll Overs			(993,290)	(993,290)					(993,290)
Less: Future Budget pre-approvals			(297,190)	(297,190)					(297,190)
Less: 2024 Operating Surplus (estimated)		(250,000)		(250,000)	(250,000)				(250,000)
<b>Total Budget</b>		<b>11,496,430</b>	<b>10,758,121</b>	<b>22,254,551</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		540,510		540,510	443,290			97,220	540,510
<b>Total (including Casino, Fed Gas Tax &amp; BIA)</b>		<b>12,036,940</b>	<b>10,758,121</b>	<b>22,795,068</b>	<b>13,845,617</b>	<b>3,019,364</b>	<b>5,141,560</b>	<b>2,079,000</b>	<b>22,795,068</b>
<b>Revenues</b>		<b>Operating</b>	<b>Capital</b>	<b>Total</b>	3.4% Residential Tax Rate Increase Approximately every 1% residential tax rate increase equals \$117,100				
General Tax Levy		8,163,511	3,948,335	12,111,854					
Special Charges; Environmental Services and BIA Levy		443,290	-	443,290					
Provincial/Federal Grants		(357,599)	3,376,963	3,019,364					
Development Charges & Reserve Funds		1,692,737	3,448,823	5,141,560					
User Fees & Other Revenue		2,079,000		2,079,000					
<b>Total</b>		<b>12,020,939</b>	<b>10,774,121</b>	<b>22,795,068</b>					
<b>Special Charges</b>									
Environmental Levy		519,290	-	519,290	425,290			94,000	519,290
Millbrook BIA		21,220		21,220	18,000			3,220	21,220
<b>Total</b>		<b>540,510</b>	<b>-</b>	<b>540,510</b>	<b>443,290</b>	<b>-</b>	<b>-</b>	<b>97,220</b>	<b>540,510</b>

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**Township of Cavan Monaghan  
2025 Budget Proposals - Revenue and Expense  
For the Twelve 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	121,981.55	167,625.00	16.53%
Planning Administration	454,850.00	276,432.51	274,450.00	(39.66%)
Plan of Subdivision Applications	0.00	11,907.18	0.00	-
Site Plan Approval Applications	0.00	(9,166.65)	0.00	-
Source Water Protection	<u>12,500.00</u>	<u>12,500.00</u>	<u>13,925.00</u>	<u>11.40%</u>
<b>Total Revenues:</b>	<b>(43,950.00)</b>	<b>(83,068.73)</b>	<b>(22,800.00)</b>	<b>(48.12%)</b>
<b>Total Expenses:</b>	<b><u>655,150.00</u></b>	<b><u>496,723.32</u></b>	<b><u>478,800.00</u></b>	<b><u>(26.92%)</u></b>
<b>Report Net</b>	<b><u>611,200.00</u></b>	<b><u>413,654.59</u></b>	<b><u>456,000.00</u></b>	<b><u>(25.39%)</u></b>

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

**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)	(11,132.69)	(8,300.00)	(84.81%)
Ford Ranger (B1-11)	6,500.00	1,098.81	4,150.00	(36.15%)
Chevy Colorado Truck (B2-20)	3,150.00	2,349.89	4,150.00	31.75%
ON Building Code Act, Enforcement	<u>45,000.00</u>	<u>7,683.99</u>	<u>0.00</u>	<u>-</u>
<b>Total Revenues:</b>	<b>(619,944.00)</b>	<b>(535,998.57)</b>	<b>(590,939.52)</b>	<b>(4.68%)</b>
<b>Total Expenses:</b>	<b><u>619,944.00</u></b>	<b><u>535,998.57</u></b>	<b><u>590,939.52</u></b>	<b><u>(4.68%)</u></b>



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**Township of Cavan Monaghan  
2025 Budget Proposals - Revenue and Expense  
For the Twelve 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	409.82	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>409.82</b>	<b>2,000.00</b>	<b>(66.67%)</b>
<b>Report Net</b>	<b>0.00</b>	<b>409.82</b>	<b>0.00</b>	<b>-</b>

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

**Building and Bylaw**

	2024 Approved Budget	2024 YTD Actual	2025 Proposed Budget	Budget Net Increase %
<b>SUMMARY BUILDING &amp; BYLAW</b>				
Total Bylaw	0.00	409.82	0.00	-
<b>Total Revenues:</b>	<b>(625,944.00)</b>	<b>(535,998.57)</b>	<b>(592,939.52)</b>	<b>(5.27%)</b>
<b>Total Expenses:</b>	<b>625,944.00</b>	<b>536,408.39</b>	<b>592,939.52</b>	<b>(5.27%)</b>
<b>Report Net</b>	<b>0.00</b>	<b>409.82</b>	<b>0.00</b>	<b>-</b>

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**Township of Cavan Monaghan  
2025 Budget Proposals - Revenue and Expense  
For the Twelve 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	458,407.86	599,980.00	20.07%
Fire Services Communication	37,384.00	37,935.49	64,625.00	72.87%
Fire Suppression	224,700.00	229,853.32	247,400.00	10.10%
Fire Services Training	89,950.00	68,927.90	96,350.00	7.12%
Fire Services Work Hours	121,200.00	58,728.34	87,100.00	(28.14%)
Fire Prevention/Public Education	4,850.00	4,270.42	4,850.00	-
New Fire Hall #1 (est. 2024)	0.00	0.00	28,875.00	-
52 King St. (Storage)	8,600.00	23,514.56	13,960.00	62.33%
Fire Hall #2 Maintenance	16,050.00	18,199.29	16,150.00	0.62%
Equipment Reserves	(60,716.00)	(61,332.16)	(80,715.00)	32.94%
Emergency Preparedness	5,350.00	3,146.17	4,530.00	(15.33%)
<b>Total Revenues:</b>	<b>(137,450.00)</b>	<b>(89,259.46)</b>	<b>(135,125.00)</b>	<b>(1.69%)</b>
<b>Total Expenses:</b>	<b>1,084,528.00</b>	<b>930,910.65</b>	<b>1,218,230.00</b>	<b>12.33%</b>
<b>Report Net</b>	<b>947,078.00</b>	<b>841,651.19</b>	<b>1,083,105.00</b>	<b>14.36%</b>

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

**Protective Services**

	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	12,248.84	9,500.00	-
Pumper 2 - 2009 Class A (P2-09)	8,300.00	13,376.67	8,300.00	-
Tanker 4 - 2015 Tandem (T4-15)	5,600.00	12,079.79	6,100.00	8.93%
Tanker 1 - 2000 (T1-00)	4,300.00	2,446.05	5,500.00	27.91%
Rescue 1 - 2003 Van (R1-03)	7,000.00	9,566.84	7,500.00	7.14%
Unit 5 - 1988 Half Ton Truck (U5-89)	2,000.00	1,062.34	2,500.00	25.00%
Rescue 2 - 2000 Rapid Response (R2-00)	8,000.00	7,854.22	8,000.00	-
Car 1 - 2017 Ford Support Unit (C1-17)	4,900.00	5,967.35	5,900.00	20.41%
Tanker 2 - 2013 (T2-13)	2,500.00	15,405.75	6,500.00	160.00%
2016 UTV & Trailer	500.00	2,721.94	500.00	-
Car 3 - GMC Support Unit (C3-21)	5,400.00	4,824.97	5,900.00	9.26%
<b>Total Revenues:</b>	<b>(50,000.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>-</b>
<b>Total Expenses:</b>	<b>108,000.00</b>	<b>87,554.76</b>	<b>66,200.00</b>	<b>(38.70%)</b>
<b>Report Net</b>	<b>58,000.00</b>	<b>87,554.76</b>	<b>66,200.00</b>	<b>14.14%</b>

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**Township of Cavan Monaghan  
2025 Budget Proposals - Revenue and Expense  
For the Twelve 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	841,651.19	1,083,105.00	14.36%
Protective Services Fleet Net	<u>58,000.00</u>	<u>87,554.76</u>	<u>66,200.00</u>	<u>14.14%</u>
<b>Report Net</b>	<b><u>1,005,078.00</u></b>	<b><u>929,205.95</u></b>	<b><u>1,149,305.00</u></b>	<b><u>14.35%</u></b>

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**Township of Cavan Monaghan  
2025 Budget Proposals - Revenue and Expense  
For the Twelve 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)	(471.36)	(4,180.00)	81.28%
Solar - 1256 Syer Line	(2,105.87)	(2,350.14)	(3,980.00)	89.00%
Solar - 1470 County Rd. 10	(855.87)	(2,762.80)	(2,730.00)	218.97%
Solar - 25 Centennial Lane	(1,455.87)	(2,199.65)	(3,330.00)	128.73%
Solar - 988 County Rd. 10	(1,855.87)	(2,987.46)	(3,730.00)	100.98%
Solar - 415 County Rd. 21	(1,955.87)	(2,259.50)	(3,830.00)	95.82%
Solar - Tapley 1/4 Line	(1,355.87)	4,336.78	(3,230.00)	138.22%
Solar - 1047 Mouny Pleasant Rd.	<u>(1,655.87)</u>	<u>(2,910.81)</u>	<u>(3,490.00)</u>	<u>110.77%</u>
<b>Total Revenues:</b>	<b>(44,700.00)</b>	<b>(44,985.68)</b>	<b>(44,700.00)</b>	<b>-</b>
<b>Total Expenses:</b>	<u><b>31,153.04</b></u>	<u><b>33,380.74</b></u>	<u><b>16,200.00</b></u>	<u><b>(48.00%)</b></u>
<b>Report Net</b>	<u><b>(13,546.96)</b></u>	<u><b>(11,604.94)</b></u>	<u><b>(28,500.00)</b></u>	<u><b>110.38%</b></u>

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**Township of Cavan Monaghan  
2025 Budget Proposals - Revenue and Expense  
For the Twelve 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	595,754.99	1,423,375.00	10.99%
PW Operations Center & Storage (est. 2023)	44,724.00	55,385.05	43,825.00	(2.01%)
Bridges and Culverts	15,000.00	19,604.28	17,000.00	13.33%
Road-side Maintenance	52,000.00	295,862.88	62,000.00	19.23%
Road Hard Top Maintenance	156,000.00	211,490.35	153,500.00	(1.60%)
Road Loose Top Maintenance	95,000.00	148,653.56	115,000.00	21.05%
Road Safety Devices and Signs	46,500.00	60,842.49	39,500.00	(15.05%)
Winter Control	223,150.00	243,150.00	208,300.00	(6.65%)
Street Lighting	24,000.00	29,949.26	31,950.00	33.13%
Storm Water Management Ponds (5)	15,000.00	3,907.58	15,000.00	-
Township Pit #1 (Larmer Line)	3,000.00	0.00	3,000.00	-
Wilson's Pit	3,500.00	(1,039.93)	3,500.00	-
Township Pit #2 (Millbrook)	500.00	0.00	500.00	-
Crossing Guards	27,000.00	24,269.01	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>(8,352.44)</b>	<b>(72,000.00)</b>	<b>10.77%</b>
<b>Total Expenses:</b>	<b>2,054,101.00</b>	<b>1,692,673.55</b>	<b>2,219,850.00</b>	<b>8.07%</b>
<b>Report Net</b>	<b>1,989,101.00</b>	<b>1,684,321.11</b>	<b>2,147,850.00</b>	<b>7.98%</b>

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**Township of Cavan Monaghan  
2025 Budget Proposals - Revenue and Expense  
For the Twelve 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	243,963.21	135,000.00	(20.59%)
JD Backhoe (37-15)	5,580.00	4,714.65	6,000.00	7.53%
2012 Dodge Truck @ Cavan Yard (4-12)	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	17,860.90	11,650.00	(27.14%)
International Tandem Dump/Plow/Sander (18-20)	8,465.00	9,293.32	10,190.00	20.38%
Culver Steamer	650.00	0.00	650.00	-
2002 J.C. Float	2,920.00	2,275.48	2,600.00	(10.96%)
International Tandem Dump/Plow/Sander (15-20)	5,900.00	13,795.14	9,090.00	54.07%
Dodge Ram 1500 Truck (2-16)	2,190.00	3,765.23	4,590.00	109.59%
John Deere Grader (31-10)	0.00	499.33	0.00	-
JCB Loader (36-20)	5,900.00	7,479.20	5,700.00	(3.39%)
MT7 Trackless Plow (35-18)	7,180.00	2,461.26	7,090.00	(1.25%)
2012 Brush Chipper	4,870.00	2,275.63	4,600.00	(5.54%)
International Tandem Truck (17-22)	2,850.00	4,991.56	5,850.00	105.26%
International Tandem Plow (19-07)	3,895.00	4,877.02	4,650.00	19.38%
Single Axle International Truck (10-17)	6,690.00	3,240.45	7,350.00	9.87%
2021 Chev Silverado Truck (1-21)	1,590.00	2,082.33	4,890.00	207.55%
International Dump Plow & Wing (16-13)	10,400.00	10,280.60	7,400.00	(28.85%)
Rubber Tire Excavator (34-21)	13,270.00	13,383.13	15,800.00	19.07%
International Tandem Truck (20-17)	6,940.00	21,538.55	14,150.00	103.89%
Ford F-250 Pick Up (3-19)	6,740.00	5,894.29	7,790.00	15.58%
2022 Chev Silverado @ Cavan Yard (5-22)	1,090.00	260.69	1,600.00	46.79%
Caterpillar Grader (31-23)	3,170.00	6,162.32	3,340.00	5.36%
MT7 Trackless Plow & Sander (38-23)	1,820.00	1,024.56	2,300.00	26.37%



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

**Public Works**

	2024 Approved Budget	2024 YTD Actual	2025 Proposed Budget	Budget Net Increase %
New International Tandem (16-25)	0.00	0.00	4,750.00	-
<b>Total Revenues:</b>				
<b>Total Expenses:</b>	<b>295,400.00</b>	<b>383,918.68</b>	<b>283,030.00</b>	<b>(4.19%)</b>
<b>Report Net</b>	<b>295,400.00</b>	<b>383,918.68</b>	<b>283,030.00</b>	<b>(4.19%)</b>

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

**Public Works**

	2024 Approved Budget	2024 YTD Actual	2025 Proposed Budget	Budget Net Increase %
<b>SUMMARY PW ENVIRONMENTAL</b>				
Case Backhoe (33-91)	1,800.00	414.22	2,340.00	30.00%
Environmental Services	(111,600.00)	(69,080.63)	(93,525.00)	(16.20%)
Organic Kitchen Waste Program	<u>109,800.00</u>	<u>68,666.41</u>	<u>91,185.00</u>	<u>(16.95%)</u>
<b>Total Revenues:</b>	<b>(520,745.00)</b>	<b>(451,731.73)</b>	<b>(519,290.00)</b>	<b>(0.28%)</b>
<b>Total Expenses:</b>	<u><b>520,745.00</b></u>	<u><b>451,731.73</b></u>	<u><b>519,290.00</b></u>	<u><b>(0.28%)</b></u>

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

**Public Works**

	2024 Approved Budget	2024 YTD Actual	2025 Proposed Budget	Budget Net Increase %
<b>SUMMARY PUBLIC WORKS DEPARTMENT</b>				
Public Works Solar	(13,546.96)	(11,604.94)	(28,500.00)	110.38%
Public Works Operations	1,989,101.00	1,684,321.11	2,147,850.00	7.98%
Public Works Vehicles	<u>295,400.00</u>	<u>383,918.68</u>	<u>283,030.00</u>	<u>(4.19%)</u>
<b>Total Revenues:</b>	<b>(630,445.00)</b>	<b>(505,069.85)</b>	<b>(635,990.00)</b>	<b>0.88%</b>
<b>Total Expenses:</b>	<b><u>2,901,399.04</u></b>	<b><u>2,561,704.70</u></b>	<b><u>3,038,370.00</u></b>	<b><u>4.72%</u></b>
<b>Report Net</b>	<b><u>2,270,954.04</u></b>	<b><u>2,056,634.85</u></b>	<b><u>2,402,380.00</u></b>	<b><u>5.79%</u></b>

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**Township of Cavan Monaghan  
2025 Budget Proposals - Revenue and Expense  
For the Twelve 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	11,373.82	18,000.00	-
Municipal Office Building	223,680.00	223,231.66	228,385.00	2.10%
Maple Leaf Park	16,250.00	17,801.80	16,250.00	-
Parks and Property	228,740.00	246,788.03	220,415.00	(3.64%)
Whitfield Landing	1,000.00	814.51	1,000.00	-
1256 Syer Line	2,100.00	481.87	2,100.00	-
Moncrief Line	0.00	238.36	(3,570.00)	-
3 & 5 Centre Street	0.00	(4,000.00)	0.00	-
Parks (& Public Works) Millbrook Depot	12,699.00	9,542.87	12,780.00	0.64%
Bruce Johnston Library	17,450.00	15,896.76	14,990.00	(14.10%)
Old Millbrook School	38,670.00	34,068.63	36,000.00	(6.90%)
Lions Den	9,000.00	6,317.42	9,135.00	1.50%
Millbrook Arena	18,440.00	7,426.99	20,730.00	12.42%
New Community Center (est. 2019)	<u>509,558.00</u>	<u>399,173.93</u>	<u>586,680.00</u>	<u>15.14%</u>
<b>Total Revenues:</b>	<b>(525,900.00)</b>	<b>(608,735.48)</b>	<b>(472,270.00)</b>	<b>(10.20%)</b>
<b>Total Expenses:</b>	<b><u>1,621,487.00</u></b>	<b><u>1,577,892.13</u></b>	<b><u>1,635,165.00</u></b>	<b><u>0.84%</u></b>
<b>Report Net</b>	<b><u><u>1,095,587.00</u></u></b>	<b><u><u>969,156.65</u></u></b>	<b><u><u>1,162,895.00</u></u></b>	<b><u><u>6.14%</u></u></b>

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**Township of Cavan Monaghan  
2025 Budget Proposals - Revenue and Expense  
For the Twelve 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	698.13	1,000.00	-
2021 GMC Sierra (3-02)	6,660.00	7,663.86	7,160.00	7.51%
2021 Ford F150 (3-03)	6,660.00	3,897.24	6,660.00	-
Massey 23GL Tractor	1,000.00	630.11	1,400.00	40.00%
2014 Dodge Ram (3-04)	6,360.00	3,870.73	6,360.00	-
2022 Chev Silverado (3-05)	6,660.00	6,259.20	6,660.00	-
Olympia Resurfacers	<u>5,000.00</u>	<u>6,454.01</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>29,473.28</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>29,473.28</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 Twelve Months Ending**

**Parks and Facilities**

	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	969,156.65	1,162,895.00	6.14%
Parks and Facilities Vehicles	<u>33,340.00</u>	<u>29,473.28</u>	<u>34,240.00</u>	<u>2.70%</u>
<b>Total Revenues:</b>	<b>(525,900.00)</b>	<b>(608,735.48)</b>	<b>(472,270.00)</b>	<b>(10.20%)</b>
<b>Total Expenses:</b>	<b><u>1,654,827.00</u></b>	<b><u>1,607,365.41</u></b>	<b><u>1,669,405.00</u></b>	<b><u>0.88%</u></b>
<b>Report Net</b>	<b><u>1,128,927.00</u></b>	<b><u>998,629.93</u></b>	<b><u>1,197,135.00</u></b>	<b><u>6.04%</u></b>

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

**Chief Administrative Officer**

	2024 Approved Budget	2024 YTD Actual	2025 Proposed Budget	Budget Net Increase %
<b>SUMMARY CAO</b>				
Human Resources	18,600.00	37,587.19	30,375.00	63.31%
Investment & Capital Gains	(205,000.00)	(185,349.47)	(225,000.00)	9.76%
CAO Administration	420,950.00	424,454.25	446,105.00	5.98%
Millbrook & District Food Share	2,500.00	2,500.00	2,500.00	-
Millbrook Fair	<u>2,500.00</u>	<u>2,500.00</u>	<u>2,500.00</u>	<u>-</u>
<b>Total Revenues:</b>	<b>(250,000.00)</b>	<b>(205,000.00)</b>	<b>(254,000.00)</b>	<b>1.60%</b>
<b>Total Expenses:</b>	<b><u>489,550.00</u></b>	<b><u>486,691.97</u></b>	<b><u>510,480.00</u></b>	<b><u>4.28%</u></b>
<b>Report Net</b>	<b><u>239,550.00</u></b>	<b><u>281,691.97</u></b>	<b><u>256,480.00</u></b>	<b><u>7.07%</u></b>

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**Township of Cavan Monaghan  
2025 Budget Proposals - Revenue and Expense  
For the Twelve 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	213,963.00	6.00%
Cavan Monaghan Self Insurance	10,000.00	5,243.54	10,000.00	-
User Group Insurance	80.00	(4,478.90)	0.00	-
Clerk Administration	304,410.00	318,465.66	330,930.00	8.71%
Freedom of Information (FOI)	6,000.00	6,295.11	0.00	-
Marriage/Civil Licencing	(2,000.00)	(11,001.06)	(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	6,449.31	12,870.00	0.23%
Livestock Loss	1,600.00	1,352.92	1,600.00	-
Accessibility Plan	1,000.00	0.00	1,000.00	-
<b>Total Revenues:</b>	<b>(31,740.00)</b>	<b>(36,605.23)</b>	<b>(30,874.00)</b>	<b>(2.73%)</b>
<b>Total Expenses:</b>	<b>587,523.00</b>	<b>573,397.08</b>	<b>620,737.00</b>	<b>5.65%</b>
<b>Report Net</b>	<b>555,783.00</b>	<b>536,791.85</b>	<b>589,863.00</b>	<b>6.13%</b>



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**Township of Cavan Monaghan  
2025 Budget Proposals - Revenue and Expense  
For the Twelve 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	2,000.00	(60.00%)
Council - Mayor	64,600.00	60,028.26	65,900.00	2.01%
Council - Deputy Mayor	43,800.00	45,685.58	44,120.00	0.73%
Council - Ward 1	30,000.00	25,309.67	30,200.00	0.67%
Council - Ward 2	34,700.00	32,322.42	34,970.00	0.78%
Council - Ward 3	<u>37,400.00</u>	<u>36,784.41</u>	<u>38,325.00</u>	<u>2.47%</u>
<b>Total Expenses:</b>	<u><b>215,500.00</b></u>	<u><b>200,203.68</b></u>	<u><b>215,515.00</b></u>	<u><b>0.01%</b></u>
<b>Report Net</b>	<u><b>215,500.00</b></u>	<u><b>200,203.68</b></u>	<u><b>215,515.00</b></u>	<u><b>0.01%</b></u>

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**Township of Cavan Monaghan  
2025 Budget Proposals - Revenue and Expense  
For the Twelve 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	362,378.98	381,749.44	6.12%
Ganaraska Conservation Authority Requisition	4,865.56	4,865.56	4,992.00	2.60%
Kawartha Conservation Authority Requisition	6,943.00	6,942.99	7,174.00	3.33%
Otonabee Region Conservation Authority Requisition	105,092.00	102,478.65	112,921.00	7.45%
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	3,450.00	(42.50%)
Sustainability Advisory Committee	35,000.00	22,066.59	15,000.00	(57.14%)
Millbrook Business Improvement Area	<u>0.00</u>	<u>4,070.20</u>	<u>0.00</u>	<u>-</u>
<b>Total Revenue:</b>	<b>(62,550.00)</b>	<b>(17,510.20)</b>	<b>(54,690.00)</b>	<b>(12.57%)</b>
<b>Total Expenses:</b>	<b><u>588,673.56</u></b>	<b><u>533,306.41</u></b>	<b><u>580,776.44</u></b>	<b><u>(1.34%)</u></b>
<b>Report Net</b>	<b><u><u>526,123.56</u></u></b>	<b><u><u>515,796.21</u></u></b>	<b><u><u>526,086.44</u></u></b>	<b><u><u>(0.01%)</u></u></b>

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**Township of Cavan Monaghan  
2025 Budget Proposals - Revenue and Expense  
For the Twelve 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	160,624.79	149,779.00	1.99%
Low Income Disabled Refund	1,800.00	993.30	1,800.00	-
Working Capital Interest	(65,210.00)	(45,840.11)	(64,200.00)	(1.55%)
Retirement - Corporate Administered Benefits	400.00	750.09	0.00	-
Corporate Administration	3,800.00	3,654.81	3,880.00	2.11%
Finance	621,080.00	667,436.92	665,580.00	7.16%
Tax Collections, Arrears & Doubtful Accounts	200.00	(360.24)	220.00	10.00%
Cavan Monaghan Own Taxation	(384,000.00)	(417,812.39)	(413,800.00)	7.76%
Public Works & Parks Millbrook Depot (est. 2022)	24,640.00	56,000.00	28,588.00	16.02%
PW Operations Centre & Storage (est. 2023)	72,200.00	159,500.00	83,785.00	16.05%
Fire Station #1 (est. 2024)	101,650.00	0.00	188,000.00	84.95%
<b>Total Revenue:</b>	<b>(776,397.00)</b>	<b>(590,157.24)</b>	<b>(1,048,480.00)</b>	<b>35.04%</b>
<b>Total Expenses:</b>	<b>1,299,820.00</b>	<b>1,175,104.41</b>	<b>1,692,112.00</b>	<b>30.18%</b>
<b>Report Net</b>	<b>523,423.00</b>	<b>584,947.17</b>	<b>643,632.00</b>	<b>22.97%</b>

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**Township and Cavan Monaghan  
2025 Budget Proposals - Revenue and Expense  
For the Twelve 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	1,490,206.80	1,555,516.00	3.11%
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>(24,639.00)</b>	<b>294.67%</b>
<b>Total Expenses:</b>	<b><u>1,516,900.00</u></b>	<b><u>1,495,980.04</u></b>	<b><u>1,582,155.00</u></b>	<b><u>4.30%</u></b>
<b>Report Net</b>	<b><u>1,510,657.00</u></b>	<b><u>1,490,267.04</u></b>	<b><u>1,557,516.00</u></b>	<b><u>3.10%</u></b>

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**Township of Cavan Monaghan**  
**2025 Actual to Budget - Revenue and Expense**  
**For the Twelve 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	129,504.81	436,372.96	86.07%
Water & Wastewater Debentures	180,000.00	179,681.52	180,000.00	-
Pumping Station	8,600.00	18,337.40	10,255.00	19.24%
Millbrook Wastewater Plant	517,855.00	510,983.89	382,575.00	(26.12%)
Wastewater Collection System	10,000.00	0.00	10,150.00	1.50%
Contribution to/from Water Revenue	0.00	464,425.73	0.00	-
Contribution to/from Wastewater Revenue	628,672.00	529,502.30	677,838.87	7.82%
Wastewater Revenue	(1,133,656.00)	(1,221,942.37)	(1,150,675.00)	1.50%
Water Revenue	(701,664.00)	(787,209.61)	(731,416.83)	4.24%
Water & Wastewater Other Income	0.00	(3,780.00)	(1,375.00)	-
Millbrook Water - Distribution System	35,000.00	20,325.36	32,450.00	(7.29%)
Millbrook Water - Treatment & Supply	143,567.00	121,991.90	63,475.00	(55.79%)
Millbrook Water - Standpipe Tower	8,675.00	8,375.81	11,650.00	34.29%
Sysco Oper. Wastewater Agreement	0.00	6,207.50	0.00	-
Booster Pumping Station	20,125.00	19,377.78	21,825.00	8.45%
Kawartha Downs Wastewater Agreement	0.00	11,622.23	0.00	-
Water and Wastewater Capacity Monitoring	60,000.00	9,522.48	60,000.00	-
WWW 1/2 Ton Truck (1-24)	3,700.00	664.58	3,725.00	0.68%
2025 New 1/2 Ton Truck (2-25)	0.00	0.00	3,725.00	-
Bulk Water Sale	(15,400.00)	(17,591.31)	(10,575.00)	(31.33%)
<b>Total Revenues:</b>	<b>(1,650,148.00)</b>	<b>(1,985,156.51)</b>	<b>(1,653,055.96)</b>	<b>0.18%</b>
<b>Total Expenses:</b>	<b>1,650,148.00</b>	<b>1,985,156.51</b>	<b>1,653,055.96</b>	<b>0.18%</b>



## The Township of Cavan Monaghan Capital Requests in 2025 Final 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	\$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>			
							<i>\$0</i>
<b>Finance</b>							
Asset Management, Policy & Reporting - Bill 6, O.Reg 588/17, rollover	\$22,332			(\$22,332)			\$0
Asset Management Reserve, O.Reg 588/17 (Municipal Infrastructure)					\$2,724,289	92% YE2023 Depreciation	\$2,724,289
Development Charges Study, 5 year update	\$33,200	(\$33,200) DC					\$0
<b>Total Finance</b>	<b>\$55,532</b>	<b>(\$33,200)</b>	<b>\$0</b>	<b>(\$22,332)</b>	<b>\$2,724,289</b>	<b>\$0</b>	<b>\$2,724,289</b>
				<i>2024 Capital Request Adjusted Total (Finance)</i>			
							<i>\$2,583,057</i>
<b>Information Technology</b>							
Network, Server, Switches & IT Infrastructure, rollover	\$56,028			(\$56,028)			\$0
IT Modernization Plan, MMP Grant II (MNP), rollover	\$30,579			(\$30,579)			\$0
IT & Service Modernization Plan, MMP Grant I (MNP), rollover	\$25,000			(\$25,000)			\$0
Hardware Replacement Program & Upgrades	\$41,455			(\$19,367)			\$22,088
Facility Recreation Management Software	\$7,300	(\$1,500) MMAH RSV					\$5,800
<b>Total Information Technology</b>	<b>\$160,362</b>	<b>(\$1,500)</b>	<b>\$0</b>	<b>(\$130,974)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$27,888</b>
				<i>2024 Capital Request Adjusted Total (IT)</i>			
							<i>\$13,325</i>
<b>Planning, Building &amp; ECD (Economic Community Development)</b>							
2019-2022 CIP Incentives, rollover	\$31,543			(\$31,543)			\$0
CIP Incentives, rollover	\$40,000			(\$15,000)			\$25,000
Baxter Creek Floodplain SPA (Special Policy Area)	\$40,000			(\$24,321)			\$15,679
Planning and Engineering Studies (Employment Lands)	\$150,000						\$150,000
Station Park Sign	\$7,000			(\$7,000)			\$0
Website Gov Stack Migration	\$23,150	(\$5,000) MMAH RSV					\$18,150
TSF to RSV - Cavan Monaghan Zoning By-Law (126k RSV, FPD 2027)			\$5,000				\$5,000
TSF to RSV - Official Plan (145k RSV, FPD 2026)			\$10,000				\$10,000
<b>Total Planning, Building &amp; ECD</b>	<b>\$291,693</b>	<b>(\$5,000)</b>	<b>\$15,000</b>	<b>(\$77,864)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$223,829</b>
				<i>2024 Capital Request Adjusted Total (Planning, Building &amp; ECD)</i>			
							<i>\$40,000</i>
<b>Parks and Facilities</b>							
Tsf to RSV - Parkland General Reserve Fund				\$117,100			\$117,100
Tsf to RSV - Health and Medical Center Reserve				\$58,550			\$58,550
Old Millbrook School - 2020 ICIP Grant approved Aug 2021 (R/04/11/19/13)	\$511,750	(\$375,266) ICIP		(\$104,084)			\$32,400
Millbrook Arena - 2020 ICIP Grant approved March 2021 (P&F 2019-15)	\$966,000	(\$708,368) ICIP		(\$196,452)			\$61,180
Community Center Furniture, Fixtures & Equipment (CMCC), rollover	\$46,655			(\$46,655)			\$0
Parks and Recreation Plan Phase Three, rollover	\$19,806			(\$19,806)			\$0
Tsf to RSV - Demolition of the Millbrook Arena (100k RSV)				\$100,000			\$100,000
Tsf to RSV - 2014 Dodge Ram PR-03 replacement, (10k RSV, FPD 2028)				\$10,000			\$10,000
Tsf to RSV - Olympia Ice Resurfacers, (10k RSV, FPD 2029)				\$10,000			\$10,000
Tsf to RSV - Bell Restoration (FPD 2028)				\$1,000			\$1,000
MVT Bridge @ OMS	\$15,000						\$15,000
<b>Total Parks &amp; Facilities</b>	<b>\$1,559,211</b>	<b>(\$1,083,634)</b>	<b>\$296,650</b>	<b>(\$366,997)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$405,230</b>
				<i>2024 Capital Request Adjusted Total (Parks &amp; Facilities)</i>			
							<i>\$464,971</i>

RSV - All Reserve balances as of YE2024  
FPD - Future Purchase Date



**The Township of Cavan Monaghan  
Capital Requests in 2025  
Final 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>Protective Services (Fire)</b>							
Replace-1989 Chev 1/2 Ton Grass Fire Unit U5-89 (80k RSV, R/O 2024)	\$135,000	(\$80,000)	EE	(\$44,418)	(\$10,582)		\$0
Repeater and Communication Upgrades, (47k RSV, FPD 2025)	\$75,000	(\$75,000)	EE F				\$0
NEW-Station 2 Exhaust System (FPG), (55k RSV, FPD 2025)	\$31,000	(\$15,000)		(\$16,000)			\$0
Bunker Gear	\$35,000				(\$26,950)		\$8,050
Back Up Generator Station 2	\$17,000				(\$13,090)		\$3,910
Fire Hoses	\$15,000				(\$11,550)		\$3,450
Tsf to RSV-SCBA Units			\$27,000				\$27,000
Replace-2000 GMC Tanker #T1-00, (482k RSV, FPD 2026) preapproved PW2004-XX	\$842,000	(\$482,000)	EE		(\$75,314)	(\$142,343)	\$142,343
Replace-2003 Chevy C5500 Rescue Truck #R1-03, (267k RSV, FPD 2026) preap	\$450,000	(\$267,000)	EE		(\$73,305)	(\$54,847)	\$54,848
Tsf to RSV-SRU Team Training, (40k RSV, FPD 2026)			\$5,000				\$5,000
Tsf to RSV-2000 Ford F550 Rescue Truck #R2-00, (128k RSV, FPD 2027)			\$20,000				\$20,000
<b>Total Protective Services</b>	<b>\$1,600,000</b>	<b>(\$919,000)</b>	<b>\$52,000</b>	<b>(\$60,418)</b>	<b>(\$210,791)</b>	<b>(\$197,190)</b>	<b>\$264,601</b>
<i>2024 Capital Request Adjusted Total (Protective Services - Fire)</i>							<b>\$255,818</b>
<b>Roads and Environmental Services</b>							
Public Works Operation Centre, Fuel System, rollover	\$5,514			(\$5,514)			\$0
Street Light Replacement, rollover	\$72,120	(\$20,000)	DC	(\$52,120)			\$0
International Tandem, PW2023-04 (pre-approved, delivery Spring/Summer 2025)	\$365,135	(\$120,000)	CCBF	(\$245,135)			\$0
Pre-Engineering Cost	\$30,000						\$30,000
Hot Mix Paving (Various Roads)	\$300,000	(\$84,400)	OCIF+ CCBF		(\$215,600)		\$0
Sharpe Line (Surface Treatment)	\$54,202	(\$15,249)	OCIF		(\$38,953)		\$0
Wilson Line (Surface Treatment)	\$90,336	(\$25,415)	OCIF		(\$64,921)		\$0
Hutchison Line (Surface Treatment)	\$48,556	(\$13,660)	OCIF		(\$34,896)		\$0
Hillview Drive (Surface Treatment) w Cty of Ptbo	\$60,977	(\$39,066)	\$27k w County + OCIF		(\$21,911)		\$0
Skiview Road (Surface Treatment)	\$24,842	(\$6,989)	OCIF		(\$17,853)		\$0
Zion Line (Surface Treatment)	\$60,975	(\$17,154)	OCIF		(\$43,821)		\$0
Howden 1/4 Line (Surface Treatment)	\$42,910	(\$12,072)	OCIF		(\$30,838)		\$0
Brown Line (Surface Treatment)	\$54,202	(\$15,249)	OCIF		(\$38,953)		\$0
Slurry Seal (extend road life 5 yrs)	\$360,000	(\$360,000)	OCIF				\$0
Frederick Street Reconstruction	\$300,000	(\$300,000)	OCIF				\$0
Sidewalks (Fredrick Street)	\$90,000	(\$65,745)	OCIF		(\$24,255)		\$0
Intersection Replacement w Cty of Ptbo (TBD)	\$50,000	(\$25,000)	CCBF	(\$5,936)			\$19,064
Brookside Street Reconstruction (Phase II) (preapproved PW-2024-22)	\$125,000		50% w/County		(\$89,833)		\$35,167
Crack Seal	\$25,000						\$25,000
County Road 10 EA, Traffic Modelling (collab w County)	\$25,000	(\$25,000)	DC				\$0
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 2028)			\$100,000				\$100,000
<b>Total Roads and Environmental</b>	<b>\$2,499,769</b>	<b>(\$1,330,197)</b>	<b>\$100,000</b>	<b>(\$308,705)</b>	<b>(\$699,259)</b>	<b>\$0</b>	<b>\$261,608</b>
<i>2024 Capital Request Adjusted Total (Roads &amp; Environmental Services)</i>							<b>\$523,694</b>

RSV - All Reserve balances as of YE2024  
FPD - Future Purchase Date



**The Township of Cavan Monaghan  
Capital Requests in 2025  
Final 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
	Total Project Cost	Reserve/ Other Funding Available	Transfers Specific Reserves	Grant Application (pending)	Transfers Asset Replacement Reserve	Future Budget pre-approvals	Adjusted Total
<b>Grant Applications submitted</b> (pending approval)							
Active Living and Wellbeing program for Seniors (SALC)	\$80,000			(\$50,010)			\$29,990
Connection to Community Amenities @ OMS (EAF)	\$44,345			(\$33,445)			\$10,900
Fallis Line East Road Extension (HECSS) (DC 5.3.1 T5-4 #9) FPD 2026	\$2,543,750	(\$1,171,875)	DC + Developer	(\$1,271,875)		(\$100,000)	\$0
<b>Total Grant Applications</b>	<b>\$2,668,095</b>	<b>(\$1,171,875)</b>		<b>\$0</b>	<b>\$0</b>	<b>(\$100,000)</b>	<b>\$40,890</b>

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

Total Capital Requests	\$12,048,601
Less: 2024 Capital Roll Over	(\$993,290)
Less: Future Year pre-approvals	(\$297,190)
<b>Total 2025 Capital Expenditures</b>	<b>\$10,758,121</b>
Less: Asset Replacement Reserve Funding	(\$910,050)
Less: Reserves and/or Other Funding	(\$4,544,406)
Less: Grant Applications (pending)	(\$1,355,330)
<b>Net 2025 Capital Expenditures</b>	<b>\$3,948,335</b>
<i>Net 2024 Capital Expenditures</i>	<i>\$3,877,540</i>

**Funding Sources:**

Asset Replacement Reserve funded through the Municipal Tax Levy	\$2,724,289
Capital Requests funded through the Municipal Tax Levy	\$1,224,046
<b>Total Capital Funded through Municipal Tax Levy</b>	<b>\$3,948,335</b>





**The Township of Cavan Monaghan**  
**Water & Wastewater**  
**Capital Requests in 2025**  
**Final Draft**

Capital Item Requested	Requested Purchases	Reserve/ Other Funding Available	2024 Roll Overs	Future Budget	Transfer to/from W & WW Reserve
<b>Water Distribution System</b>					
Booster Station Pump Upgrades, DC 11, rollover	\$ 50,000		(\$50,000)		\$ -
Advanced Metering Infrastructure Software, DC 3, rollover	\$ 140,000	(\$140,000)			\$ -
Hydrogeological Study for 4th Drinking Well (78 King St W), DC 6, rollove	\$ 149,002	(\$149,002)			\$ -
Bulk Water Station Upgrade, rollover	\$ 60,000		(\$60,000)		\$ -
Booster Station Fence, rollover	\$ 25,000		(\$25,000)		\$ -
Booster Station Generator repair	\$ 13,000				\$ 13,000
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	\$ 20,000				\$ 20,000
<b>Total Water Distribution System</b>	<b>\$ 1,021,002</b>	<b>(\$289,002)</b>	<b>(\$135,000)</b>	<b>\$0</b>	<b>\$ 597,000</b>
<b>Total Water Capital</b>	<b>\$ 1,021,002</b>	<b>(\$289,002)</b>	<b>(\$135,000)</b>	<b>\$0</b>	<b>\$ 597,000</b>
<b>Wastewater Collection System</b>					
Sewer Flow Monitoring, rollover	\$ 50,000		(\$50,000)		\$ -
Collection System Maintenance, rollover	\$ 50,000		(\$50,000)		\$ -
Sump Pump Program, rollover	\$ 50,000		(\$50,000)		\$ -
Wet Well Flow Meter Upgrades	\$ 40,000				\$ 40,000
Sand Filter Replacement - WWTP	\$ 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>Wastewater Collection System</b>	<b>\$ 499,000</b>	<b>\$0</b>	<b>(\$150,000)</b>	<b>\$0</b>	<b>\$ 349,000</b>
<b>Total Wastewater Capital</b>	<b>\$ 499,000</b>	<b>\$0</b>	<b>(\$150,000)</b>	<b>\$0</b>	<b>\$ 349,000</b>
<b>Total Water and Wastewater Capital</b>	<b>\$ 1,520,002</b>	<b>(\$289,002)</b>	<b>(\$285,000)</b>	<b>\$0</b>	<b>\$ 946,000</b>
<b>Grant Applications submitted (pending approval)</b>					
	<b>Total Project Cost</b>	<b>Reserve/ Other Funding Available</b>	<b>Grant Application (pending)</b>	<b>Future Budget</b>	<b>Transfer to/from W &amp; WW Reserve</b>
New Water Storage Pipe and Distribution (HEWSF-r2)	\$ 18,395,000		(\$13,428,350)	(\$4,837,650)	\$ 129,000
<b>Total Grant Applications</b>	<b>\$ 18,395,000</b>	<b>\$0</b>	<b>(\$13,428,350)</b>	<b>(\$4,837,650)</b>	<b>\$ 129,000</b>
Total Capital Requests \$ 19,915,002 Less: 2024 Capital Roll Over (\$285,000) Less: Future Year pre-approvals (\$4,837,650) <b>Total 2025 Capital Expenditures \$ 14,792,352</b> Reserve/Other Funding to Offset Capital (\$289,002) Less: Grant Applications (pending) (\$13,428,350) <b>Net 2025 Capital Expenditures \$ 1,075,000</b>					

**The Township of Cavan Monaghan**  
**Summary of Use of Reserve and Reserve Funds**  
**2024 Estimate Year End Balance (un-audited)**

<b>Reserves &amp; Reserve Funds</b>	Audited	Budget		Estimated
	Dec 31-23	Additions	Withdrawals	Dec 31-24
<b><u>Committed Reserves</u></b>				
1907 Building Services Reserve (Building Code Act, 1992)	\$526,967		-\$249,816	\$277,151
1929 Capital Roll Over (Prior Year)	\$1,496,214		-\$1,496,214	\$0
1930 Operating Roll Over (Prior Year)	\$609,501	\$250,000	-\$609,501	\$250,000
1902 Springville & Ebenezer Cemetery Reserve	\$26,030			\$26,030
1913 Solar Disposal	\$26,500	\$2,500		\$29,000
1935 Fire Recovery Reserve	\$9,312			\$9,312
1938 Water Reserve (SWSSA, 2002)	\$2,141,338	\$169,741	-\$579,739	\$1,731,340
1939 Wastewater Reserve (SWSSA, 2002)	\$2,105,033	\$458,931	-\$760,563	\$1,803,400
1943 Parkland Reserve Fund (City of Peterborough)	\$42,875	\$79,800		\$122,675
<b>Total Committed Reserves</b>	<b>\$6,983,769</b>	<b>\$960,972</b>	<b>-\$3,695,833</b>	<b>\$4,248,908</b>
<b><u>Designated Reserves</u></b>				
1900 General Working Fund	\$588,809		-\$265,540	\$323,269
1951 Asset Replacement Reserve	\$18,328,305	\$2,567,017	-\$539,959	\$20,355,363
Less: Infrastructure Loan (Solar Units)	-\$16,273	\$16,273		\$0
Less: Loan (\$1M CMCC Community Fundraising)	-\$181,005			-\$181,005
Net Asset Replacement Reserve	<u>\$18,131,027</u>			<u>\$20,174,358</u>
1950 Lottery Funds (OLG) Reserve	\$0	\$307,769	-\$307,769	\$0
Less: CMCC Internal Loan (\$2.4M Construction)	-\$1,298,989	\$307,769		-\$991,220
Net Lottery Funds Reserve	<u>-\$1,298,989</u>			<u>-\$991,220</u>
1906 Police Stabilization Reserve	\$58,333		-\$6,243	\$52,090
1919 MMAH Service Delivery (2019 Grant)	\$106,132		-\$101,132	\$5,000
1910 Election Reserve	\$25,169	\$5,000		\$30,169
1915 Municipal Council Grant Reserve	\$57,050			\$57,050
1926 Millbrook Valley Trails (Donation)	\$7,198		-\$7,198	\$0
1927 Infrastructure & Technology (IT) Reserve	\$13,854		-\$5,100	\$8,754
1941 Legal Reserve	\$27,735			\$27,735
1972 Corporate Strategic Plan	\$25,000		-\$1,000	\$24,000
1949 Contingency Reserve	\$160,860			\$160,860
1973 Parks & Facilities Equipment	\$184,000	\$120,000	-\$90,000	\$214,000
1975 Millbrook Mural Fund (tsf from bank acct 2023)	\$445			\$445
1921 Fire Dept HWY Funds	\$62,930			\$62,930
1931 Fire Ground Hours	\$11,204			\$11,204
1932 Fire Training Reserve (Special Rescue)	\$35,183	\$5,000	-\$5,500	\$34,683
1933 Superior Tank Shuttle Res - Fire	\$20,385			\$20,385
1934 Emergency Equipment	\$1,446,195	\$273,090	-\$164,427	\$1,554,858
1923 Official Plan	\$145,472	\$25,000		\$170,472
1924 Zoning By-law Update	\$101,347			\$101,347
1976 Heritage Conservation District Plan (Millbrook)	\$15,000			\$15,000
1936 Fill Mgmt (Site Alt By-Law)	\$26,026			\$26,026
1920 Millbrook Landfill	\$25,959			\$25,959
1970 Pits & Quarries	\$34,783			\$34,783
1937 Winter Control	\$11,271	\$26,704		\$37,976
1940 Source Water Protection	\$20,219			\$20,219
<b>Total Designated Reserves</b>	<b>\$20,042,596</b>	<b>\$3,653,622</b>	<b>-\$1,493,869</b>	<b>\$22,202,350</b>
<b><u>Obligatory Reserves</u></b>				
1974 Ontario Community Infrastructure Fund (OCIF)	\$480,484	\$369,637	-\$369,637	\$480,484
1908 Canada Community Building Fund (FedGasTax)	\$458,348	\$314,904	-\$571,404	\$201,849
1909 Parkland (Cash In Lieu) Reserve	\$351,838	\$79,800		\$431,638
<b>Total Obligatory Reserves</b>	<b>\$1,290,671</b>	<b>\$764,341</b>	<b>-\$941,041</b>	<b>\$1,113,971</b>
<b>Total Reserves &amp; Reserve Funds</b>	<b>\$28,317,036</b>	<b>\$5,378,936</b>	<b>-\$6,130,742</b>	<b>\$27,565,229</b>
<b><u>Development Charges</u></b>				
<b><u>Development Charges - Cavan Monaghan By-Law</u></b>				
1960 DCRF - Water Services	-\$287,507	\$8,457	-\$340,000	-\$619,050
1961 DCRF- Wastewater Services	-\$335,230	\$17,893	-\$326,421	-\$643,758
1962 DCRF - Stormwater Management Services	\$5,671			\$5,671
1963 DCRF - Roads and Related	-\$2,423,946	\$76,272	-\$272,230	-\$2,619,904
1964 DCRF - Fire Protection Services	-\$104,128	\$33,315	-\$3,204,476	-\$3,275,290
1965 DCRF - Police Services	\$41,628	\$944		\$42,571
1966 DCRF - Library	\$342,154	\$23,877	-\$6,500	\$359,531
1967 DCRF - Parks Reserve Fund	-\$2,980,269	\$67,217	-\$60,219	-\$2,973,271
1969 DCRF - Administration (Studies)	\$79,005	\$5,127		\$84,132
<b>Total Development Charges</b>	<b>-\$5,662,623</b>	<b>\$233,102</b>	<b>-\$4,209,846</b>	<b>-\$9,639,367</b>
<b>TOTAL Reserves &amp; Development Charges</b>	<b>\$22,654,414</b>	<b>\$5,612,037</b>	<b>-\$10,340,588</b>	<b>\$17,925,862</b>