

MUNICIPALITY OF CENTRAL HURON BUDGET SUMMARY FOR 2015

The Municipality of Central Huron's 2015 budget represents cash requirements in the amount of \$5,786,374. This is a 7.97% increase in cash requirements from the 2014 budget of \$5,359,340.

The 2015 assessment consists of growth in the municipality and phased-in assessment. Beginning with the 2013 taxation year, assessment increases will be phased in over a four year period (2013-2016). The total assessment growth from 2014 and phased-in assessment for the 2015 taxation year is \$83,674,659 which represents a 6.73% increase in assessment.

The tax ratios have not changed for the 2015 tax year. The County of Huron sets these tax ratios as the upper tier municipality. County of Huron By-law #17-2015 adopts the 2015 Taxation levy. Central Huron's share of the County of Huron's levy requirements is 12.66%. This is calculated based on Central Huron's total assessment as a percentage of the County of Huron's total assessment.

The Education rates are set by the Province each year. The 2015 uniform rate is 0.195% reduced from the rate of 0.203% that applied to the 2014 taxation year. O.REG 75/15 of the Education Act

For Central Huron purposes only, the taxes for a residential property with \$100,000 current value assessment (CVA), for the year 2015 will be \$624.66. This is a \$14.27 or 2.34% increase over the 2014 taxes paid on a property of \$100,000 CVA.

The following is a comparison of the 2014 and 2015 taxes paid on a residential property with \$100,000 CVA for local purposes, county purposes and school board purposes.

The overall tax rate decrease is (\$10.91) or (0.82%) per \$100,000 of assessment for all municipal and school board purposes.

Year	Central Huron	County	School Boards	Total Taxes
2014	\$610.39	\$523.41	\$203.00	\$1,336.80
2015	\$624.66	\$506.23	\$195.00	\$1,325.89
\$ increase(decrease)	\$14.27	(\$17.18)	(\$8.00)	(\$10.91)
% increase(decrease)	2.34%	-3.28%	-3.94%	-0.82%
% of tax rate of - \$1,325.89	47.11%	38.18%	14.71%	100.00%

The total taxes to be collected for all purposes - Central Huron, County and School Boards =		\$ 12,842,242
Central Huron Share	\$	5,786,374
County Share	\$	4,689,324
School Boards Share	\$	2,366,544
	\$	12,842,242

**MUNICIPALITY OF CENTRAL HURON
CONSOLIDATED BUDGET 2015**

Department	2014 Actual General Taxation	2014 Budget- General Taxation	YTD Variance from budget - General	2015 Budget- General Taxation
Current Year (Surplus) Deficit	\$ (296,907.00)	\$ (296,907)	\$ -	\$ (519,426)
Taxation Revenue - Central Huron	\$ (5,413,436.63)	\$ (5,505,347)	\$ 91,910	\$ (5,000)
Taxation Revenue - County	\$ -	\$ -	\$ -	
Taxation Revenue - School Boards	\$ -	\$ -	\$ -	
Members of Council	\$ 148,285.99	\$ 176,478	\$ (28,192)	\$ 170,126
General Government	\$ (2,136,547.33)	\$ (1,091,847)	\$ (1,044,700)	\$ (979,222)
Fire Department	\$ 502,878.27	\$ 550,900	\$ (48,022)	\$ 552,103
Police Services	\$ 1,301,125.59	\$ 1,306,610	\$ (5,484)	\$ 1,413,072
Conservation Authorities	\$ 167,617.00	\$ 167,617	\$ -	\$ 175,929
Building Department	\$ (5,218.36)	\$ 44,872	\$ (50,090)	\$ 48,846
By-Law Enforcement	\$ 21,428.15	\$ 21,940	\$ (512)	\$ 22,414
Animal Control	\$ (4,519.48)	\$ (1,505)	\$ (3,014)	\$ (1,366)
Fenceviewers & Livestock Evaluators	\$ (542.10)	\$ -	\$ (542)	\$ -
Emergency Measures	\$ 329.31	\$ 4,979	\$ (4,650)	\$ 5,647
Roads	\$ 2,990,201.58	\$ 3,032,298	\$ (42,096)	\$ 2,446,923
Crossing Guards	\$ 51,531.76	\$ 53,401	\$ (1,869)	\$ 55,504
Street Lights	\$ (20,465.71)	\$ (1,423)	\$ (19,043)	\$ (200)
Waste & Recycling	\$ 246,551.20	\$ 266,257	\$ (19,706)	\$ 261,858
Cemeteries	\$ 57,473.46	\$ 58,900	\$ (1,427)	\$ 60,417
Recreation & Facilities	\$ 810,472.97	\$ 937,222	\$ (126,749)	\$ 831,699
Planning, Culture & Economic Development	\$ (130,976.73)	\$ (166,466)	\$ 35,489	\$ 41,466
Equipment	\$ (80,325.75)	\$ -	\$ (80,326)	\$ -
Cash Requirements - Operations	\$ (1,791,043.81)	\$ (442,021)	\$ (1,349,023)	\$ 4,580,790
Transfer to Reserves - General	\$ 1,729,218.43	\$ 263,829	\$ 1,465,389	\$ 933,746
Transfer from Reserves - General	\$ (479,297.04)	\$ (119,383)	\$ (359,914)	\$ (817,355)
Reserve Funds Interest	\$ 5,411.30	\$ -	\$ 5,411	
Long Term Debt Payments	\$ 341,445.73	\$ 341,446	\$ (0)	\$ 316,671
Temporary Debt proceeds	\$ (1,165,000.00)	\$ -	\$ (1,165,000)	\$ -
Temporary Debt payments	\$ 708,869.00	\$ 694,554	\$ 14,315	\$ 514,000
Capital Requirements - General	\$ 1,655,002.63	\$ 1,448,802	\$ 206,201	\$ 2,410,504
Amortization - General	\$ (2,179,784.66)	\$ (2,187,227)	\$ 7,442	\$ (2,151,985)
TCA write-offs during year - General	\$ (5,258.26)		\$ (5,258)	
Current Year Deficit (Surplus)	\$ (1,180,436.68)	\$ -	\$ (1,180,436.68)	\$ 5,786,371
2013 Operating (Surplus) Deficit	\$ -			
2013 Capital (Surplus) Deficit - Work in Progress	\$ 673,476.61			
2014 Accumulated (Surplus) Deficit - UNAUDITED	\$ (506,960.07)			
2014 Accumulated (Surplus) Deficit Capital - UNAUDITED (CAP W/P)	\$ 12,465.60			\$ -
2014 Accumulated (Surplus) Operating - UNAUDITED	\$ (519,426.14)			\$ -
2015 TAXATION REQUIREMENTS	\$ 5,786,371			

MUNICIPALITY OF CENTRAL HURON				
CONSOLIDATED BUDGET 2015				
Department	2014 Actual Utilities	2014 Budget - Utilities	YTD Variance from Budget Utilities	2015 Budget - Utilities
Sanitary Sewer Systems	\$ (919,754.33)	\$ (1,289,887)	\$ 370,132.67	\$ (809,024)
Waterworks Systems	\$ (222,592.27)	\$ (100,345)	\$ (122,247.27)	\$ (169,212)
	\$ (1,142,346.60)	\$ (1,390,232)	\$ 247,885.40	\$ (978,236)
Transfer to Reserves - Utilities	\$ 1,469,861.00	\$ 1,746,027	\$ (276,166.00)	\$ 978,236
Transfer from Reserves - Utilities	\$ (303,150.28)	\$ (1,672,759)	\$ 1,369,608.72	\$ (1,759,536)
Reserve Funds Interest	\$ 10,662.80	\$ -	\$ 10,662.80	
Capital Requirements - Utilities	\$ 305,222.27	\$ 1,653,300	\$ (1,348,077.73)	\$ 2,105,903
Amortization - Utilities	\$ (340,249.19)	\$ (336,336)	\$ (3,913.19)	\$ (346,367)
Current Year Deficit (Surplus)	-	-	0.00	-

THE CORPORATION OF THE MUNICIPALITY OF CENTRAL HURON

SCHEDULE "A" TO BY-LAW # 31 - 2015

RTC	TAX OR PIL	DESCRIPTION	CENTRAL HURON CVA	COUNTY RATES	COUNTY LEVY	ED RATES	EDUCATION LEVY	BASE MUNICIPAL RATE	MUNICIPAL LEVY	TOTAL TAX RATE	TOTAL LEVY
RT	TAX	Residential/Farm	\$ 701,583,878	0.00506232	\$ 3,551,642.10	0.00195000	\$ 1,368,088.56	0.00624663	\$ 4,382,534.90	0.01325895	\$ 9,302,265.56
R1	TAX	Res/Farm Farmland 1	\$ 340,875	0.00126558	\$ 431.40	0.00048750	\$ 166.18	0.00156166	\$ 532.33	0.00331474	\$ 1,129.91
RG	PIL	Residential PIL General (no ed)	\$ 5,900	0.00506232	\$ 29.87	0.00000000	\$ -	0.00624663	\$ 36.86	0.01130895	\$ 66.73
RP	PIL	Res/Frm Rt/Tax Prv/PIL Full	\$ 5,298,479	0.00506232	\$ 26,822.60	0.00195000	\$ 10,332.03	0.00624663	\$ 33,097.64	0.01325895	\$ 70,252.27
FT	TAX	Farmlands	\$ 465,906,627	0.00126558	\$ 589,642.11	0.00048750	\$ 227,129.48	0.00156166	\$ 727,587.74	0.00331474	\$ 1,544,359.33
TT	TAX	Managed Forests	\$ 3,662,616	0.00126558	\$ 4,635.33	0.00048750	\$ 1,785.53	0.00156166	\$ 5,719.76	0.00331474	\$ 12,140.62
PT	TAX	Pipeline Taxable	\$ 7,342,830	0.00354362	\$ 26,020.20	0.00426925	\$ 31,348.38	0.00437264	\$ 32,107.55	0.01218551	\$ 89,476.13
CT	TAX	Commercial Taxable Full	\$ 48,813,221	0.00556855	\$ 271,818.86	0.01023614	\$ 499,658.96	0.00687129	\$ 335,409.80	0.02267598	\$ 1,106,887.62
CF	PIL	Commercial Taxable (full) PIL (LT Keeps Ed)	\$ 1,986,450	0.00556855	\$ 11,061.55	0.01023614	\$ 20,333.58	0.00687129	\$ 13,649.47	0.02267598	\$ 45,044.70
CG	PIL	Commercial PIL (No Education)	\$ 9,788,491	0.00556855	\$ 54,507.70	0.00000000	\$ -	0.00687129	\$ 67,259.56	0.01243984	\$ 121,767.26
CQ	PIL	Com Rate Tax Ten Prv/ExcLdRt PIL	\$ 159,425	0.00389799	\$ 621.44	0.00716530	\$ 1,142.33	0.00480991	\$ 766.82	0.0158732	\$ 2,530.59
CU	TAX	Commercial Tax Vacant/Excess Land	\$ 581,056	0.00389799	\$ 2,264.95	0.00716530	\$ 4,163.44	0.00480991	\$ 2,794.83	0.0158732	\$ 9,223.22
CX	TAX	Commercial Taxable: Vacant Land	\$ 858,125	0.00389799	\$ 3,344.96	0.00716530	\$ 6,148.72	0.00480991	\$ 4,127.50	0.0158732	\$ 13,621.18
CZ	PIL	Commercial Vacant Land PIL (no ed)	\$ 140,175	0.00389799	\$ 546.40	0.00000000	\$ -	0.00480991	\$ 674.23	0.0087079	\$ 1,220.63
XT	TAX	New Construction Commercial Full	\$ 3,915,478	0.00556855	\$ 21,803.54	0.01023614	\$ 40,079.38	0.00687129	\$ 26,904.38	0.02267598	\$ 88,787.30
IT	TAX	Industrial Taxable Full	\$ 5,196,795	0.00556855	\$ 28,938.61	0.01190000	\$ 61,841.86	0.00687129	\$ 35,708.69	0.02433984	\$ 126,489.16
LT	TAX	Large Industrial Taxable Full	\$ -	0.00556855	\$ -	0.01190000	\$ -	0.00687129	\$ -	0.02433984	\$ -
IH	PIL	Industrial Taxable: Full, Shared PIL	\$ 6,900	0.00556855	\$ 38.42	0.01190000	\$ 82.11	0.00687129	\$ 47.41	0.02433984	\$ 167.94
IF	PIL	Industrial PIL: Full	\$ 8,550	0.00556855	\$ 47.61	0.01190000	\$ 101.75	0.00687129	\$ 58.75	0.02433984	\$ 208.11
ST	TAX	Shopping Centre Taxable Full	\$ 6,774,178	0.00556855	\$ 37,722.35	0.01023614	\$ 69,341.43	0.00687129	\$ 46,547.34	0.02267598	\$ 153,611.12
IU	TAX	Industrial Taxable: Excess Land	\$ 342,648	0.00389799	\$ 1,335.64	0.00833000	\$ 2,854.26	0.00480991	\$ 1,648.11	0.0170379	\$ 5,838.01
IX	TAX	Industrial Taxable: Vacant Land	\$ 168,525	0.00389799	\$ 656.91	0.00833000	\$ 1,403.81	0.00480991	\$ 810.59	0.0170379	\$ 2,871.31
IJ	PIL	Industrial Vacant PIL	\$ 63,475	0.00389799	\$ 247.42	0.00833000	\$ 528.75	0.00480991	\$ 305.31	0.0170379	\$ 1,081.48
SU	TAX	Shopping Centre Taxable/Excess Land	\$ 121,303	0.00389799	\$ 472.84	0.00716530	\$ 869.17	0.00480991	\$ 583.46	0.0158732	\$ 1,925.47
MT	TAX	Multi Residential Taxable Full	\$ 9,817,750	0.00556855	\$ 54,670.63	0.00195000	\$ 19,144.61	0.00687129	\$ 67,460.61	0.01438984	\$ 141,275.85
E	TAX	Exempt	\$ 53,633,745	0.00000000	\$ -	0.00000000	\$ -	0.00000000	\$ -	0	\$ -
		Total	\$ 1,326,517,495		\$ 4,689,323.54		\$ 2,366,544.32		\$ 5,786,374.00		\$ 12,842,241.50
		Uncapped Totals	\$ 1,237,774,950		\$ 4,199,223.61		\$ 1,638,850.16		\$ 5,181,617.00		
		Capped Totals	\$ 84,827,067		\$ 490,099.93		\$ 727,694.16		\$ 604,757.00		
		Totals	\$ 1,322,602,017		\$ 4,689,323.54		\$ 2,366,544.32		\$ 5,786,374.00		
		Tax Totals	\$ 1,255,425,905		\$ 4,595,401		\$ 2,334,023		\$ 5,670,478		
		Exempt Properties	\$ 53,633,745		\$ -		\$ -		\$ -		
		PIL Totals (included as taxable on Schedule 22A of FIR)	\$ 70,375		\$ 286		\$ 611		\$ 353		
		PIL Totals (included on Schedule 24A of FIR)	\$ 17,387,470		\$ 93,637		\$ 31,910		\$ 115,543		
			\$ 1,326,517,495		\$ 4,689,324		\$ 2,366,544		\$ 5,786,374.00		

THE CORPORATION OF THE MUNICIPALITY OF CENTRAL HURON

SCHEDULE "B" TO BY-LAW #31 - 2015

RTC	DESCRIPTION	AUBURN STREET LIGHT CVA	AUBURN STREET LIGHT TAX RATE	AUBURN STREET LIGHT LEVY	LONDESBORO STREET LIGHT CVA	LONDESBORO STREET LIGHT TAX RATE	LONDESBORO STREET LIGHT LEVY	HOLMESVILLE STREETLIGHT FLAT RATE	HOLMESVILLE STREET LIGHT LEVY	CLINTON STREET LIGHT CVA	CLINTON STREET LIGHT TAX RATE	CLINTON STREETLIGHT LEVY
RT	Residential/Farm	4,687,704	0.00047731	\$ 2,237.49	12,638,642	0.00059422	\$ 7,510.13	\$ 66.36	2,920	199,892,610	0.00052221	\$ 104,386
R1	Farmland 1	0	0.00011933	\$ -	0	0.00014855	\$ -	\$ 66.36		0	0.00013055	\$ -
RG	Res PIL Gen (no ed)	0	0.00047731	\$ -	0	0.00059422	\$ -	\$ 66.36		0	0.00052221	\$ -
RP	Residential/Farm	0	0.00047731	\$ -	0	0.00059422	\$ -	\$ 66.36		0	0.00052221	\$ -
FT	Farmlands	0	0.00011933	\$ -	0	0.00014855	\$ -	\$ 66.36		1,241,509	0.00013055	\$ 162
TT	Managed Forests	0	0.00011933	\$ -	0	0.00014855	\$ -	\$ 66.36		0	0.00013055	\$ -
PT	Pipeline Taxable	0	0.00033412	\$ -	0	0.00041595	\$ -	\$ 66.36		1,012,429	0.00036555	\$ 370
CT	Comm Taxable Full	233,300	0.00052505	\$ 122	906,411	0.00065364	\$ 592	\$ 66.36		21,348,645	0.00057443	\$ 12,263
CF	Comm (full) PIL	0	0.00052505	\$ -	0	0.00065364	\$ -	\$ 66.36		1,162,450	0.00057443	\$ 668
CG	Comm PIL (No Ed)	0	0.00052505	\$ -	0	0.00065364	\$ -	\$ 66.36		736,750	0.00057443	\$ 423
CQ	Com Ten Prv/ExcLdRt PIL	0	0.00036753	\$ -	0	0.00045755	\$ -	\$ 66.36		0	0.00040210	\$ -
CU	Comm Vac/Ex Land	0	0.00036753	\$ -	0	0.00045755	\$ -	\$ 66.36		121,478	0.00040210	\$ 49
CX	Comm: Vacant Land	0	0.00036753	\$ -	0	0.00045755	\$ -	\$ 66.36		475,975	0.00040210	\$ 191
CZ	Comm Vacant Land PIL (no ed)	0	0.00036753	\$ -	0	0.00045755	\$ -	\$ 66.36		0	0.00040210	\$ -
XT	Comm New Cnst	0	0.00052505	\$ -	0	0.00065364	\$ -	\$ 66.36		1,573,250	0.00057443	\$ 904
IT	Ind Taxable Full	0	0.00052505	\$ -	422,870	0.00065364	\$ 276	\$ 66.36		1,943,583	0.00057443	\$ 1,116
LT	Lg Ind Taxable Full	0	0.00052505	\$ -	0	0.00065364	\$ -	\$ 66.36		0	0.00057443	\$ -
IH	Ind Tax: Shared PIL	0	0.00052505	\$ -	0	0.00065364	\$ -	\$ 66.36		6,900	0.00057443	\$ 4
IF	Industrial PIL: Full	0	0.00052505	\$ -	0	0.00065364	\$ -	\$ 66.36		8,550	0.00057443	\$ 5
ST	Shop Ctre Tax Full	0	0.00052505	\$ -	0	0.00065364	\$ -	\$ 66.36		0	0.00057443	\$ -
IU	IndTax: Ex Land	0	0.00036753	\$ -	0	0.00045755	\$ -	\$ 66.36		84,977	0.00040210	\$ 34
IX	Ind Tax: Vac Land	0	0.00036753	\$ -	0	0.00045755	\$ -	\$ 66.36		168,525	0.00040210	\$ 68
IJ	Ind Vac PIL	0	0.00036753	\$ -	0	0.00045755	\$ -	\$ 66.36		0	0.00040210	\$ -
SU	Shop Ctre/Ex Land	0	0.00036753	\$ -	0	0.00045755	\$ -	\$ 66.36		0	0.00040210	\$ -
MT	Multi ResTax Full	0	0.00052505	\$ -	0	0.00065364	\$ -	\$ 66.36		9,817,750	0.00057443	\$ 5,640
E	Exempt	0	0.00000000	\$ -	0	0.00000000	\$ -	\$ 66.36		0	0.00000000	\$ -
	Total	\$ 4,921,004		\$ 2,359	13,967,923		\$ 8,378		2,920	239,595,381		\$ 126,283
	Uncapped Totals			\$ 2,237			\$ 7,510		2,920			\$ 104,918
	Capped Totals			\$ 122			\$ 868		-			\$ 21,365
	Totals			\$ 2,359			\$ 8,378		2,920			\$ 126,283

CAPITAL PROJECT FOR 2015		Projects Budget in 2015	FINANCING			
			TAXATION/ USER FEES/ AMORTIZATION	GRANTS/ DONATIONS/ OTHER	RESERVES	DEBT/ UNFINANCED CAPITAL
Bayfield River Road	Resurface	\$ 421,875	\$ 421,875	\$ -	\$ -	\$ -
Black's Point Road	Resurface	\$ 345,000	\$ 345,000	\$ -	\$ -	\$ -
Hullett-McKillop Road	Resurface	\$ 270,000	\$ 270,000	\$ -	\$ -	\$ -
Parking Lot - Fire Hall	Drainage and paving	\$ 25,000	\$ 25,000	\$ -	\$ -	\$ -
Percival Street	Resurface-OCIF grant (pre-approved)	\$ 14,980	\$ -	\$ 14,980	\$ -	\$ -
Princess Street East	Resurface-OCIF grant (pre-approved)	\$ 85,600	\$ 18,407	\$ 67,193	\$ -	\$ -
Rattenbury Street	Resurface-OCIF grant (pre-approved)	\$ 53,500	\$ -	\$ 53,500	\$ -	\$ -
Sawmill Road	Resurface	\$ 135,000	\$ 135,000	\$ -	\$ -	\$ -
Tipperary Line	Resurface	\$ 112,500	\$ 112,500	\$ -	\$ -	\$ -
John Street	Street Lights Construction	\$ 31,000	\$ 31,000	\$ -	\$ -	\$ -
Matilda Street (to be completed pending County of Huron decision)	Matilda St - Roadwork	\$ 75,000	\$ -	\$ 75,000	\$ -	\$ -
Burns Line Bridge	Bridge Replacement (pre-approved)	\$ 236,617	\$ 16,816	\$ 219,801	\$ -	\$ -
COMMAND CAR #C8 99 FORD - EXPLORER	Fire Chief Vehicle (pre-approved)	\$ 26,637	\$ -	\$ -	\$ 26,637	\$ -
EQUIPMENT VAN #87 90 CHEV - CUBE VAN	Equipment/Rescue Van	\$ 150,503	\$ -	\$ -	\$ 150,503	\$ -
FORD F150 4X4 - UTILITIES-2008	Replace Pick-up (pre-approved)	\$ 23,637	\$ -	\$ -	\$ 23,637	\$ -
FORD F350 EXT. CAB 4X2 UTILITIES-2008	Replace Pick-up (pre-approved)	\$ 23,637	\$ -	\$ -	\$ 23,637	\$ -
ICE RESURFACER	Replace	\$ 100,000	\$ -	\$ 60,000	\$ 40,000	\$ -
JD CEMETERY LAWN TRACTOR-2004	Replace	\$ 21,000	\$ -	\$ -	\$ 21,000	\$ -
Three-Station Folder Insertter	(pre-approved)	\$ 10,074	\$ 10,074	\$ -	\$ -	\$ -
REACH - 20 Portable Stalls	(pre-approved)	\$ 20,200	\$ 20,200	\$ -	\$ -	\$ -
REACH - 4 Covered Hay Feeders	Pasture feeders	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ -
Clinton Ball Diamond Lights	Trillium Grant application	\$ 104,304	\$ -	\$ 92,152	\$ 12,152	\$ -
Fire Hall 2nd Floor	washrooms	\$ 42,560	\$ 9,721	\$ -	\$ 32,839	\$ -
Municipal Office-Heat Pump	Replace 3 ton water source heat pump	\$ 7,830	\$ 7,830	\$ -	\$ -	\$ -
Natural Gas Hot Water HeaterCHCC	CHCC Hot Water Heater	\$ 5,450	\$ 5,450	\$ -	\$ -	\$ -
CHCC Accoustics	CHCC Accoustics	\$ 25,000	\$ 25,000	\$ -	\$ -	\$ -
Servers HP	(pre-approved)	\$ 5,700	\$ 5,700	\$ -	\$ -	\$ -
Wedbsite Redevelopment	RFP	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -
SUB - TOTAL GENERAL CAPITAL PROJECT		\$ 2,387,604	\$ 1,474,573	\$ 582,626	\$ 330,405	\$ -
Sewage Treatment Plant - Blower Bld	SCF grant-3yrs - total cost \$687,877	\$ 229,292	\$ -	\$ 152,708	\$ 76,584	\$ -
Sewage Treatment Plant - Blower Bld	Generator-SRNMIF grant	\$ 200,000	\$ -	\$ 174,000	\$ 26,000	\$ -
Sewage Treatment Plant - Blower Bld	Equipment/Electrical upgrades-SRNMIF	\$ 1,553,111	\$ -	\$ 434,985	\$ 1,118,126	\$ -
Matilda Street (to be completed pending County of Huron decision)	Connect to existing sanitary	\$ 6,500	\$ -	\$ 6,500	\$ -	\$ -
Relining Sewermain	Relining Sewermain	\$ 50,000	\$ -	\$ -	\$ 50,000	\$ -
Water Meter Replacement Program 2014-2017	Water Meter Replacement Plan 2015	\$ 16,800	\$ -	\$ -	\$ 16,800	\$ -
Matilda Street (to be completed pending County of Huron decision)	Replace watermain under railway	\$ 25,000	\$ -	\$ 25,000	\$ -	\$ -
Water Meter Replacement Plan 2014 - 2017	Water Meter Replacement Plan 2015	\$ 25,200	\$ -	\$ -	\$ 25,200	\$ -
LED Street Lights	50 LED to replace ballasts	\$ 22,900	\$ -	\$ -	\$ 22,900	\$ -
SUB - TOTAL SEWER/WATER/STREET LIGHTS CAPITAL PROJECT		\$ 2,128,803	\$ -	\$ 793,193	\$ 1,335,610	\$ -
Total Capital and Financing 2015		\$ 4,516,407	\$ 1,474,573	\$ 1,375,819	\$ 1,666,015	\$ -

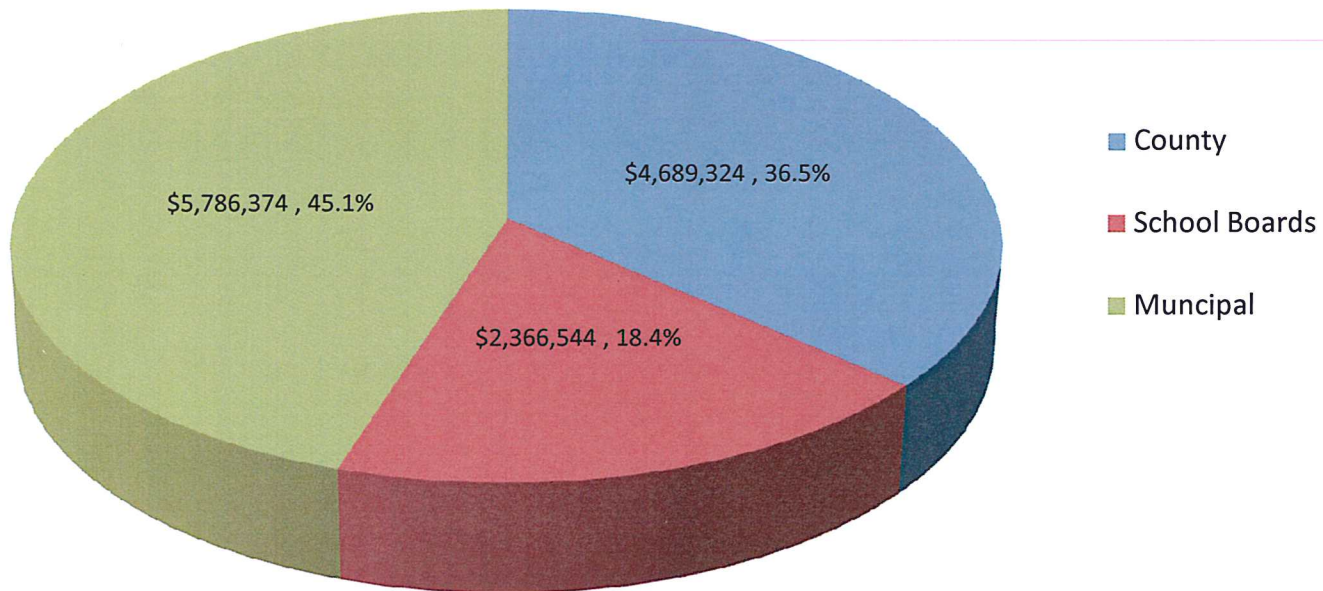
Amortization to levy

\$ 2,498,352

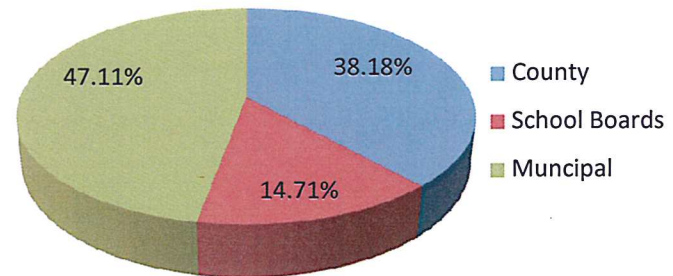
\$ 2,151,985
\$ 346,367

General (including Street Lights) amortization
Utilities/Street Lights amortization

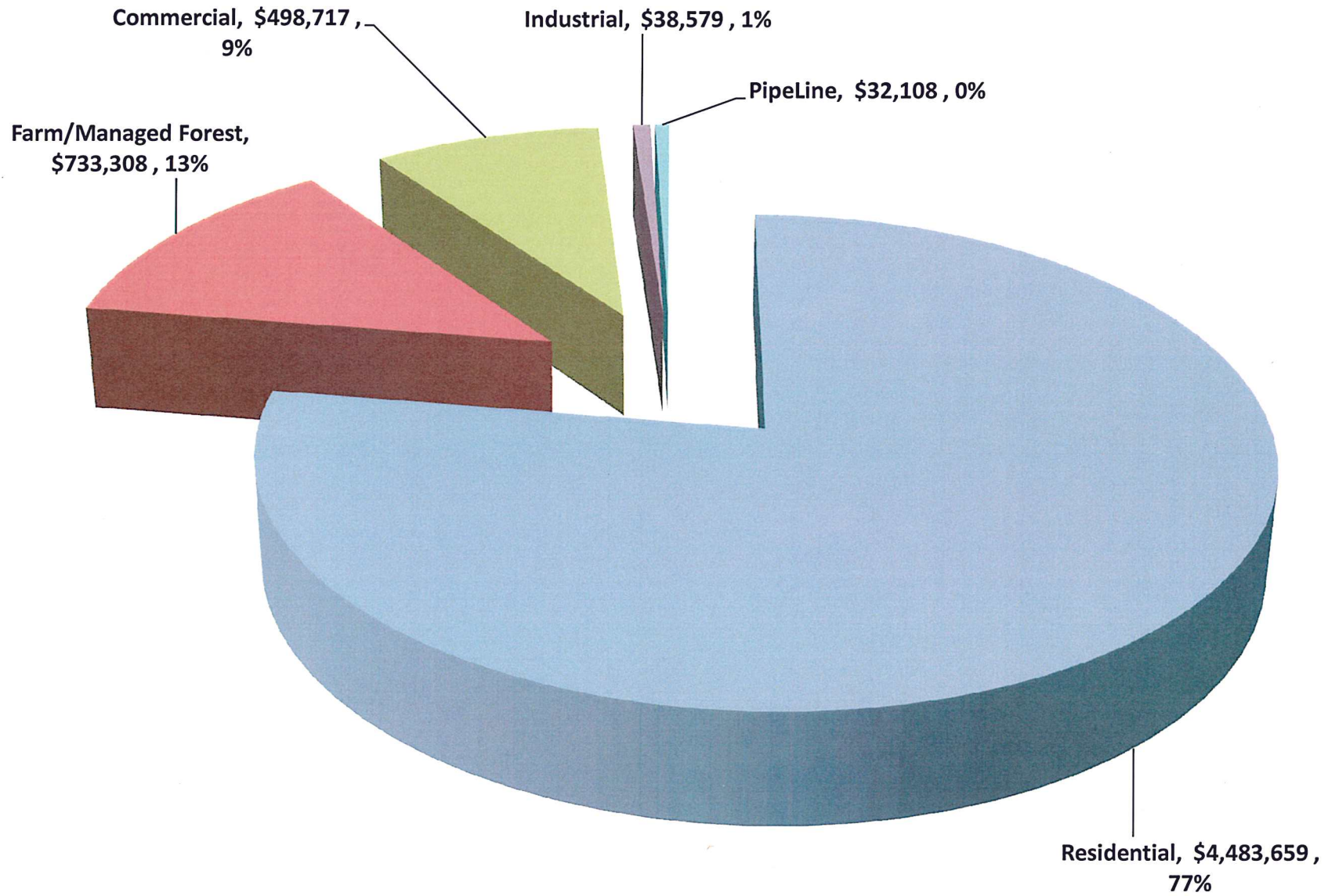
Distribution of 2015 Taxes
(including all classes i.e. Comm.,
Industrial, Residential, Farm etc.)



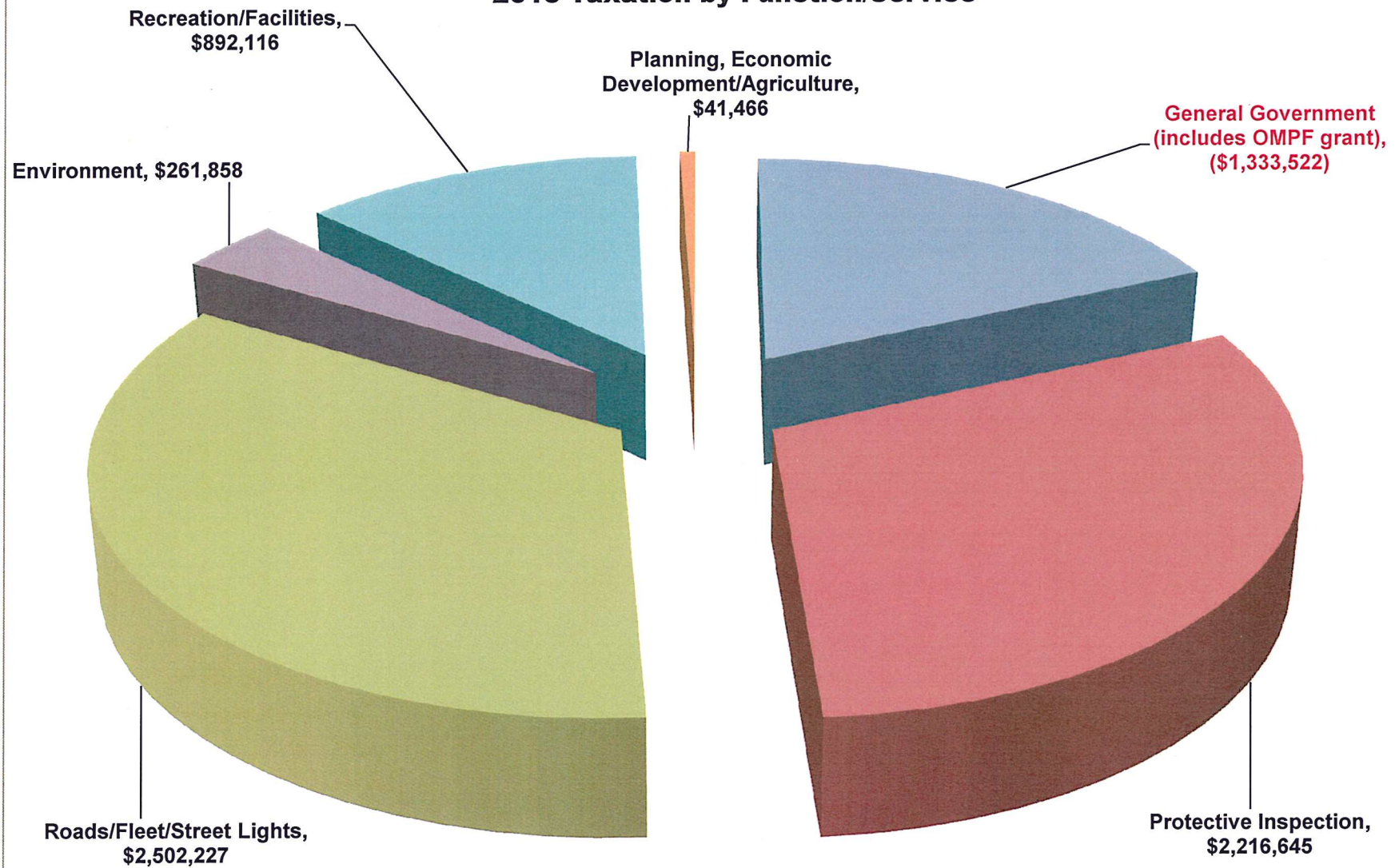
Distribution of 2015 Residential taxes only



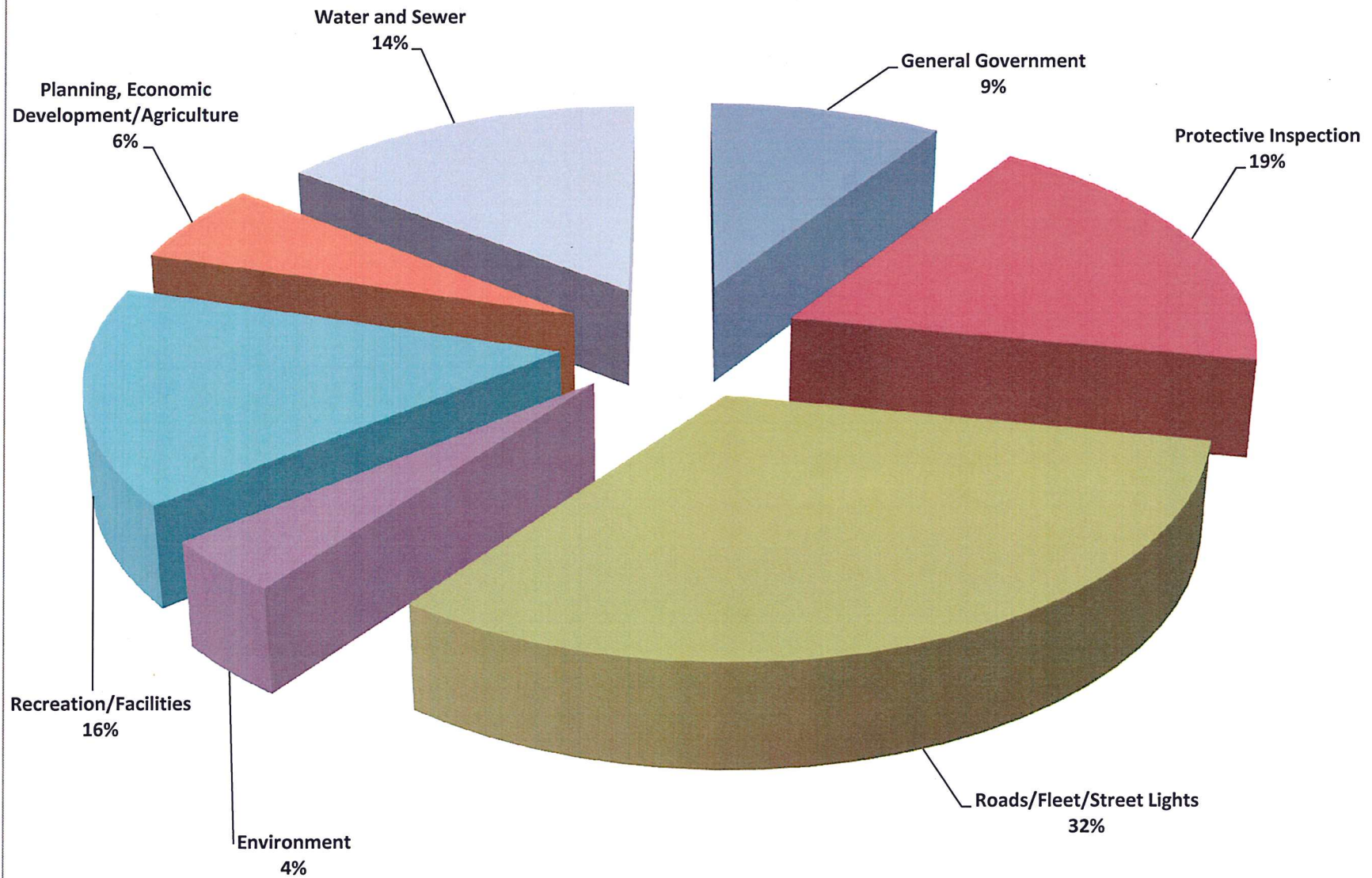
**MUNICIPALITY OF CENTRAL HURON
2015 Taxation by Tax Assessment Class**



**MUNICIPALITY OF CENTRAL HURON
2015 Taxation by Function/Service**

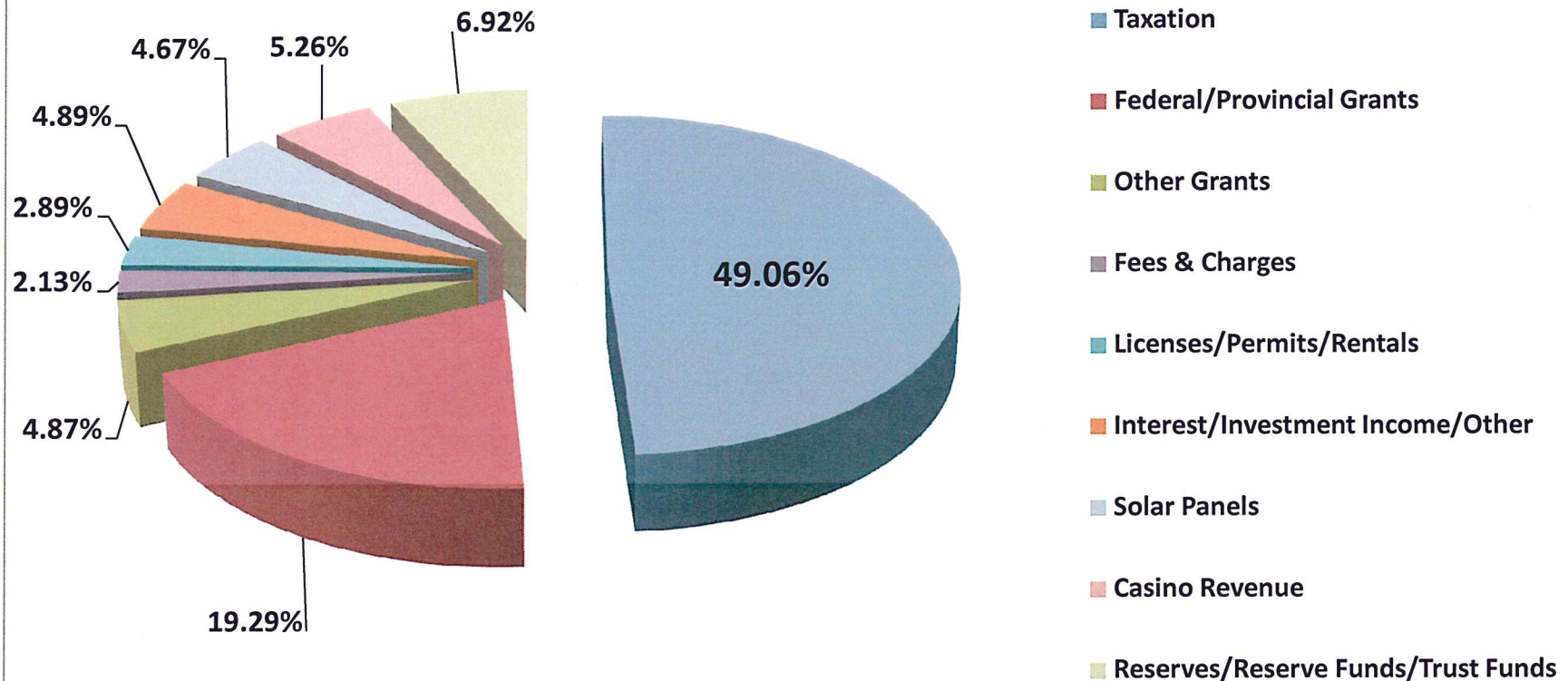


Municipality of Central Huron 2015 Expense Budget by Function/Service



CENTRAL HURON

Sources of Revenue



Sources of Revenue do not include revenue for user fee services such as Water, Wastewater, Street Lights and Waste Collection

A house assessed at \$200,000 will pay \$2,652 in taxes in 2015 (\$2,674 in 2014) of which \$1,012 goes to the County, \$390 goes to the School Boards and Central Huron gets \$1,250 which is distributed across municipal service delivery (including capital maintenance) as illustrated below

**Planning/Economic
Development/
Agriculture**
5% = \$65

Recreation/Facilities
15% = \$187

REACH
5% = \$67

**Landfill/
Recycling**
5% = \$57

Roads/Fleet
37% = \$459

Administration/Council
11% = \$137



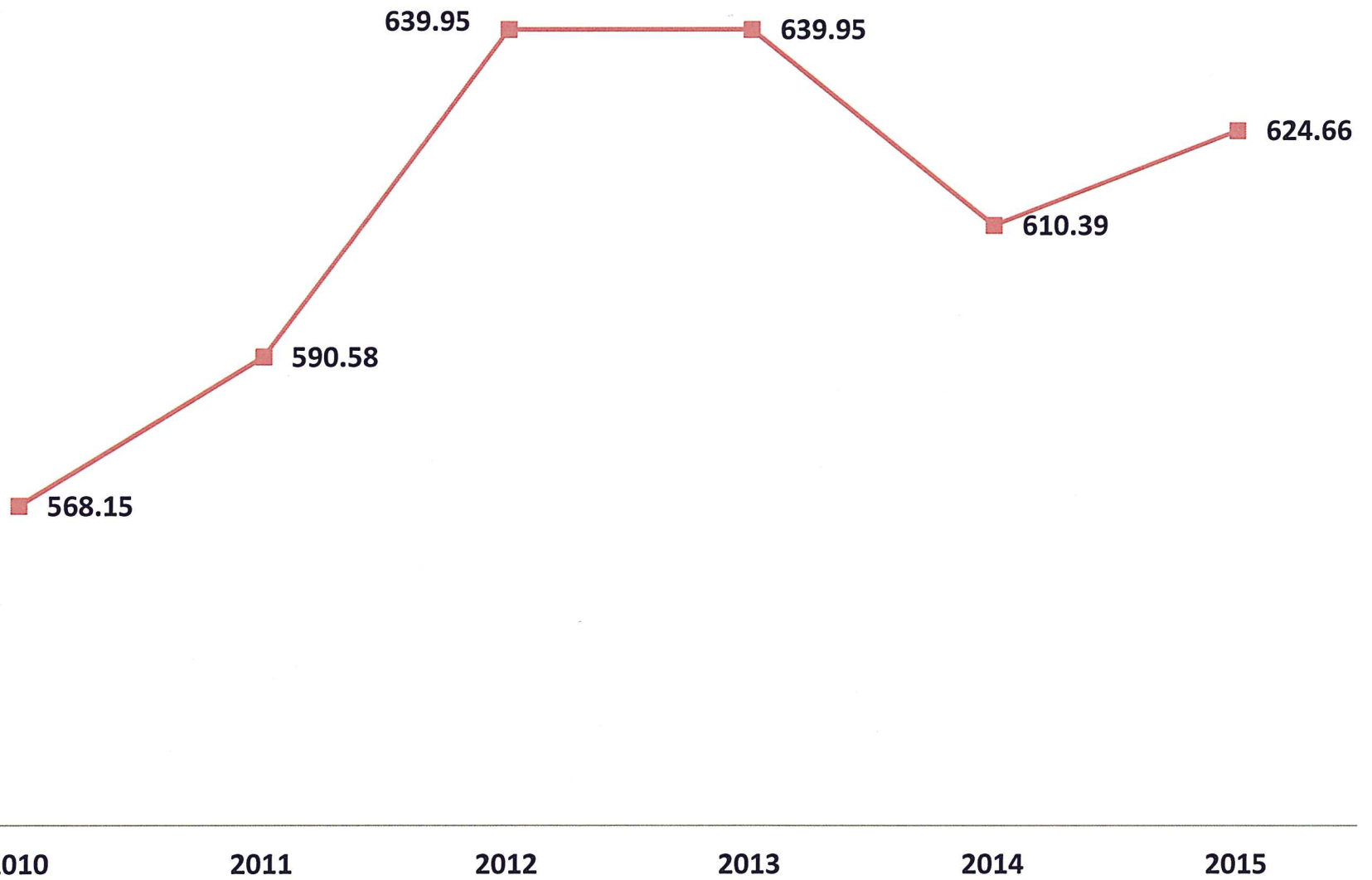
Protective Inspection
22% = \$278

**Police/ Bylaw
Enforcement**
63% = \$175
**Fire/Emergency
Measures**
24% = \$66
**Conservation
Authority**
7% = \$20

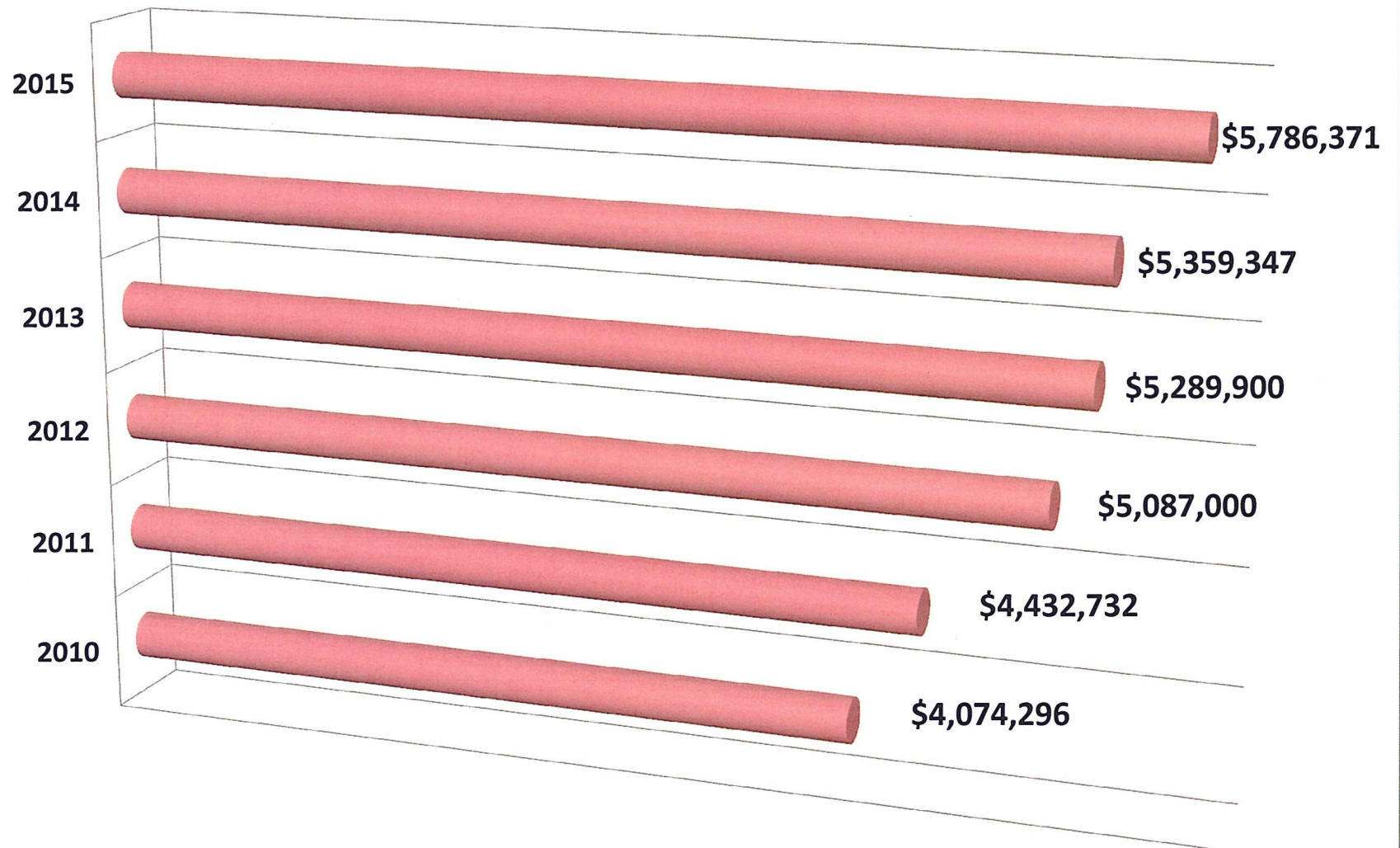
Building Department
5% = \$14
Animal Control
1% = \$3

Scenario does not include user-pay services such as water, wastewater, streetlights, and garbage collection.

Central Huron Tax Rates 2010-2015



Central Huron Levy Requirements by Year



2015 Tax Billing Impact by Class

Class	Assessment	Year	Tax Rate by purpose			Tax Breakdown by purpose			Total Property Taxes	Tax Impact 2015 over 2014
			Central Huron	County	School Boards	Central Huron	County	School Boards		
RT-Residential	\$ 150,000.00	2015	0.00624663	0.00506232	0.00195000	\$ 936.99	\$ 759.35	\$ 292.50	\$ 1,988.84	\$ (16.36)
		2014	0.00610390	0.00523409	0.00203000	\$ 915.59	\$ 785.11	\$ 304.50	\$ 2,005.20	
RT-Residential	\$ 200,000.00	2015	0.00624663	0.00506232	0.00195000	\$ 1,249.33	\$ 1,012.46	\$ 390.00	\$ 2,651.79	\$ (21.81)
		2014	0.00610390	0.00523409	0.00203000	\$ 1,220.78	\$ 1,046.82	\$ 406.00	\$ 2,673.60	
RT-Residential	\$ 350,000.00	2015	0.00624663	0.00506232	0.00195000	\$ 2,186.32	\$ 1,771.81	\$ 682.50	\$ 4,640.63	\$ (38.17)
		2014	0.00610390	0.00523409	0.00203000	\$ 2,136.37	\$ 1,831.93	\$ 710.50	\$ 4,678.80	
FT-Farm	\$ 750,950.00	2015	0.00156166	0.00126558	0.00048750	\$ 1,172.73	\$ 950.39	\$ 366.09	\$ 2,489.21	\$ (20.83)
		2014	0.00152598	0.00130852	0.00050800	\$ 1,145.93	\$ 982.63	\$ 381.48	\$ 2,510.04	
CT-Commercial	\$1,042,000.00	2015	0.00687129	0.00556855	0.01023614	\$ 7,159.88	\$ 5,802.43	\$ 10,666.06	\$ 23,628.37	\$ (260.45)
		2014	0.00671429	0.00575749	0.01045416	\$ 6,996.29	\$ 5,999.30	\$ 10,893.23	\$ 23,888.82	
IT-Industrial	\$ 62,315.00	2015	0.00687129	0.00556855	0.01190000	\$ 428.18	\$ 347.00	\$ 741.55	\$ 1,516.73	\$ (20.69)
		2014	0.00671429	0.00575749	0.01220000	\$ 418.40	\$ 358.78	\$ 760.24	\$ 1,537.42	
MT-Multi-Residential	\$ 521,000.00	2015	0.00687129	0.00556855	0.00195000	\$ 3,579.94	\$ 2,901.21	\$ 1,015.95	\$ 7,497.10	\$ (58.33)
		2014	0.00671429	0.00575749	0.00203000	\$ 3,498.15	\$ 2,999.65	\$ 1,057.63	\$ 7,555.43	

CENTRAL HURON - RESERVES - RESERVE FUNDS & TRUST FUNDS									
	December 31, 2013 Balance of Fund	2014 Actual Transfers In	Interest	2014 Actual Transfers Out	December 31/2014	2015 Budgeted Transfers In	Interest	2015 Budgeted Transfers Out	December 31/2015 Balances
DISCRETIONARY RESERVES									
Reserve for Working Funds	\$ 1,050,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,050,000.00	\$ 0	\$ -	\$ 0	\$ 1,050,000
Tax Stabilization	\$ 605,068.22	\$ 213,722.82	\$ 0.00	\$ 0.00	\$ 818,791.04	\$ 64,408	\$ -	(\$ 117,841)	\$ 765,358
Reserve for Elections	\$ 22,726.99	\$ 7,500.00	\$ 0.00	(\$ 20,794.65)	\$ 9,452.34	\$ 5,500	\$ -	\$ 0	\$ 14,932
Reserve for Insurance Deductible	\$ 24,575.02	\$ 11,593.76	\$ 0.00	(\$ 6,279.87)	\$ 29,888.91	\$ 15,000	\$ -	\$ 0	\$ 44,889
Reserve for WSIB Central Huron	\$ 76,227.63	\$ 0.00	\$ 0.00	\$ 0.00	\$ 76,227.63	\$ 0	\$ -	\$ 0	\$ 76,228
Reserve for Office Equipment	\$ 35,657.32	\$ 0.00	\$ 0.00	\$ 0.00	\$ 35,657.32	\$ 0	\$ -	\$ 0	\$ 35,657
Reserve for Equipment	\$ 245,955.46	\$ 80,325.75	\$ 0.00	(\$ 70,263.00)	\$ 256,018.21	\$ 0	\$ -	(\$ 172,682)	\$ 83,336
Reserve for Central Huron Fire	\$ 143,205.12	\$ 42,467.00	\$ 0.00	\$ 0.00	\$ 185,672.12	\$ 70,370	\$ -	(\$ 177,140)	\$ 78,902
Reserve for Roads & Bridges Projects	\$ -	\$ 10,666.67	\$ 0.00	\$ 0.00	\$ 10,666.67	\$ 368,500	\$ -	\$ 0	\$ 379,167
Reserve for Library	\$ 269,088.48	\$ 0.00	\$ 0.00	\$ 0.00	\$ 269,088.48	\$ 0	\$ -	\$ 0	\$ 269,088
Reserve for Facilities	\$ 185,800.00	\$ 82,839.45	\$ 0.00	\$ 0.00	\$ 268,639.45	\$ 100,000	\$ -	(\$ 32,839)	\$ 335,800
Reserve for Clinton Street Lights	\$ 24,694.20	\$ 19,482.91	\$ 0.00	(\$ 23,341.13)	\$ 20,835.98	\$ 14,808	\$ -	(\$ 22,900)	\$ 12,744
Reserve for Auburn Street Lights		\$ 1,305.34	\$ 0.00	(\$ 536.90)	\$ 768.44	\$ 260	\$ -	\$ 0	\$ 1,028
Reserve for Holmesville Street Lights		\$ 1,606.29			\$ 1,606.29	\$ 420	\$ -	\$ 0	\$ 2,026
Reserve for Londesboro Street Lights		\$ 2,903.75			\$ 2,903.75	\$ 679	\$ -	\$ 0	\$ 3,583
Reserve for Mid Huron Landfill Successio	\$ 94,729.42	\$ 0.00	\$ 0.00	\$ 0.00	\$ 94,729.42	\$ 0	\$ -	\$ 0	\$ 94,729
Reserve for Ward 2 Capital	\$ 39,383.13	\$ 0.00	\$ 0.00	(\$ 9,383.13)	\$ 30,000.00	\$ 0	\$ -	\$ 0	\$ 30,000
	\$ 2,817,110.99	\$ 474,413.74	\$ 0.00	(\$ 130,598.68)	\$ 3,160,926.05	\$ 639,945	\$ -	(\$ 523,402)	\$ 3,277,469
RESERVE FUNDS									
Reserve Fund - Water	\$ 476,713.64	\$ 433,638.54	\$ 6,067.90	(\$ 215,823.03)	\$ 700,597.05	\$ 341,788	\$ -	(\$ 50,200)	\$ 992,185
Reserve Fund - Wastewater	\$ 329,934.39	\$ 1,058,835.66	\$ 4,594.90	(\$ 416,913.64)	\$ 976,451.31	\$ 982,815	\$ -	(\$ 2,055,703)	(\$ 86,437)
Reserve Fund - Ball's Bridge	\$ 171,253.70	\$ 0.00	\$ 2,558.09	(\$ 1,866.48)	\$ 171,945.31	\$ 0	\$ -	\$ 0	\$ 171,945
Reserve Fund - Blyth Landfill	\$ 123,774.72	\$ 10,000.00	\$ 1,921.48	\$ 0.00	\$ 135,696.20	\$ 10,000	\$ -	\$ 0	\$ 145,696
Reserve Fund - Recreation	\$ 6,700.62	\$ 0.00	\$ 100.36	\$ 0.00	\$ 6,800.98	\$ 0	\$ -	\$ 0	\$ 6,801
Reserve Fund - Kinburn Hall	\$ 4,570.95	\$ 0.00	\$ 50.53	\$ 0.00	\$ 4,621.48	\$ 0	\$ -	\$ 0	\$ 4,621
Reserve Fund - CNR School On Wheels	\$ -	\$ 6,317.91	\$ 50.07	\$ 0.00	\$ 6,367.98	\$ 0	\$ -	\$ 0	\$ 6,368
Reserve Fund - Eth Corp Put Option	\$ -	\$ 904,008.00	\$ 0.00	(\$ 17,477.81)	\$ 886,530.19	\$ 0	\$ -	(\$ 20,152)	\$ 886,378
Reserve Fund - Physician Recruitment	\$ -	\$ 10,000.00	\$ 63.77	\$ 0.00	\$ 10,063.77	\$ 10,000	\$ -	\$ 0	\$ 20,064
	\$ 1,112,948.02	\$ 2,422,800.11	\$ 15,407.10	(\$ 652,080.96)	\$ 2,889,074.27	\$ 1,344,603	\$ -	(\$ 2,126,055)	\$ 2,117,622
TOTAL RESERVES & RESERVE FUNDS	\$ 3,930,059.01	\$ 2,897,213.85	\$ 15,407.10	(\$ 782,679.64)	\$ 6,060,000.32	\$ 1,984,548	\$ -	(\$ 2,649,457)	\$ 5,395,091
OBLIGATORY DEFERRED REVENUE									
Gas Tax Fund	\$ 654.20	\$ 255,231.33	\$ 41.64	(\$ 255,869.00)	\$ 58.17	\$ 219,801	\$ -	(\$ 219,801)	\$ 58
Ward 2 Pit Rehabilitation	\$ 12,517.08	\$ 0.00	\$ 138.38		\$ 12,655.46	\$ 0	\$ -		\$ 12,655
Parkland Reserve	\$ 30,150.22	\$ 3,000.00	\$ 458.23	\$ 0.00	\$ 33,608.45	\$ 0	\$ -	\$ 0	\$ 33,608
Community Complex Fundraising	\$ 930.71	\$ 71,500.00	\$ 26.41	(\$ 71,500.00)	\$ 997.12	\$ 54,000	\$ -	(\$ 54,000)	\$ 997
Auburn Playground	\$ 213.18		\$ 2.34	\$ 0.00	\$ 215.52		\$ -	\$ 0	\$ 216
TOTAL OBLIGATORY DEFERRED REVEN	\$ 44,465.39	\$ 329,731.33	\$ 667.00	(\$ 327,369.00)	\$ 47,494.72	\$ 273,801	\$ -	(\$ 273,801)	\$ 47,495
TRUSTS									
Clinton Cemetery Trust	\$ 237,403.14	\$ 5,399.00	\$ 4,687.44	\$ 0.00	\$ 247,489.58	\$ 0	\$ -	\$ 0	\$ 247,490
Hope Chapel Trust	\$ 6,250.00	\$ 200.00	\$ 93.84	(\$ 93.84)	\$ 6,450.00	\$ 0	\$ -	\$ 0	\$ 6,450
Huilett Cemetery Trust	\$ 2,300.00	\$ 0.00	\$ 34.62	(\$ 34.62)	\$ 2,300.00	\$ 0	\$ -	\$ 0	\$ 2,300
Radar Trust	\$ 3,363.32	\$ 0.00	\$ 50.07	\$ 0.00	\$ 3,413.39	\$ 0	\$ -	\$ 0	\$ 3,413
Woon Trust	\$ 12,234.51	\$ 0.00	\$ 173.47	(\$ 7,203.00)	\$ 5,204.98	\$ 0	\$ -	\$ 0	\$ 5,205
TOTAL TRUST FUNDS	\$ 261,550.97	\$ 5,599.00	\$ 5,039.44	(\$ 7,331.46)	\$ 264,857.95	\$ 0	\$ -	\$ 0	\$ 264,858
4/15/2015 12:23	\$ 4,236,075.37	\$ 3,232,544.18	\$ 271,113.54	(\$ 1,117,380.10)	\$ 6,372,352.99	\$ 2,258,349	\$ -	(\$ 2,923,258)	\$ 5,707,444

MUNICIPALITY OF CENTRAL HURON LOAN BALANCES

mm/dd/year

FINANCIAL INSTITUTION	Amount of Issue	Term in Years	PURPOSE	ORIG. ADVANCE DATE	EXPIRY DATE	Rate	TERMS	PRIN Dec 31/14	PRIN Dec 31/15	PRIN Dec 31/16	PRIN Dec 31/17	PRIN Dec 31/18	PRIN Dec 31/19	Total Interest Expense over life of loan for REACH/CHCC
OSIFA	\$ 3,780,000	25	REACH	6/15/2011	2036	4.44%	25 yrs semi-annual pmts	\$ 3,465,637.73	\$ 3,366,581.62	\$ 3,263,078.59	\$ 3,154,929.01	\$ 3,041,924.29	\$ 2,923,846.47	\$ 2,516,074.04
OILC (OSIFA)	\$ 272,329	5	REACH	6/15/2011	2016	2.69%	5 yrs semi-annual pmts	\$ 85,551.89	\$ 28,899.17	\$ -				\$ 20,549.15
OILC (OSIFA)	\$ 325,000		Loader & Grader	5/3/2010	2015	3.25%	Principal \$325,000 5 yrs semi-annual payments Annual pmt=\$70949.78	\$ 34,907.62	\$ -					\$ -
Bank of Montreal	\$ 202,000	5	Dump Truck	3/1/2011	Feb, 2015	Prime	Principal \$202,000 5 yrs monthly princ payments of \$3,366	\$ 47,124.00	\$ 6,732.00	\$ -	\$ -			
Borrowed from Tax Stabilization Reserve	\$ 210,789	3	Dump Truck	Dec 1 2012	Nov-15	1.10%	Principal \$210,789- journal entry to redistribute equity	\$ 64,407.75						
OILC (OSIFA)	\$ 1,500,000	15	partial new complex	3/15/2012	15-Mar-27	3.25%	Principal \$1,500,000 15 yrs. Partial complex loan-annual princ pmts \$127,142.26	\$ 1,297,545.63	\$ 1,211,883.21	\$ 1,123,414.13	\$ 1,032,046.45	\$ 937,685.19	\$ 840,232.27	\$ 407,133.76
OILC (OSIFA)	\$ 500,000	5	Community Complex	7/22/2010 Financing Agreement date	7/22/2015 (debenture balance not paid back)	construction loan rate	construction loan - original \$2 mil -bal of loan to debenture 1.59% subject to change	\$ 139,000.00						
OILC	\$ 1,900,000	5	Solar Panel Projects- REACH/CHCC	7/23/2013 Financing Agreement Date	7/23/2018 (debenture balance not paid back)	construction loan rate	construction loan interest at 1.59% but subject to change	\$ 1,555,000.00						
							Total Principal Debt	\$ 6,689,174.62	\$ 4,614,096.00	\$ 4,386,492.72	\$ 4,186,975.46	\$ 3,979,609.48	\$ 3,764,078.74	\$ 2,943,756.95

Account Description	2013 YTD	2013 BUDGET	2014 YTD	2014 BUDGET	2015 BUDGET
<u>0900 County Taxation</u>					
<u>Revenue</u>					
County Tax Revenue	4,450,274.17	4,450,274.00	4,503,460.38	4,503,461.00	4,595,401.00
County Taxation Supplemental	38,784.89	0.00	47,657.03	0.00	0.00
County Taxation Write-offs	(70,242.35)	0.00	(35,151.49)	0.00	0.00
County Taxation Capping	247.95	0.00	0.00	0.00	0.00
County Taxation PILS	124,637.62	59,026.00	96,257.07	92,171.00	93,923.00
Revenue	4,543,702.28	4,509,300.00	4,612,222.99	4,595,632.00	4,689,324.00
<u>Expense</u>					
Transfer County Taxes	(4,543,702.28)	(4,509,300.00)	(4,612,222.99)	(4,595,632.00)	(4,689,324.00)
Expense	(4,543,702.28)	(4,509,300.00)	(4,612,222.99)	(4,595,632.00)	(4,689,324.00)
0900 County Taxation	0.00	0.00	0.00	0.00	0.00
<u>0910 Education Taxation</u>					
<u>Revenue</u>					
Education Taxation	2,275,658.09	2,275,656.00	2,286,063.91	2,286,059.00	2,334,028.00
Education Taxation Supplemental	18,706.35	0.00	34,459.81	0.00	0.00
Education Taxation Write-offs	(40,584.92)	0.00	(23,530.82)	0.00	0.00
Education Taxation PILS	14,968.89	27,962.00	11,817.35	11,817.00	32,516.00
Revenue	2,268,748.41	2,303,618.00	2,308,810.25	2,297,876.00	2,366,544.00
<u>Expense</u>					
Transfer Educational Taxes	(2,268,748.41)	(2,303,618.00)	(2,308,810.25)	(2,297,876.00)	(2,366,544.00)
Expense	(2,268,748.41)	(2,303,618.00)	(2,308,810.25)	(2,297,876.00)	(2,366,544.00)
0910 Education Taxation	0.00	0.00	0.00	0.00	0.00
<u>0999 Prior Yr Surplus/Deficit</u>					
<u>Revenue</u>					
Prior Year Surplus/(Deficit)	51,283.00	51,283.00	296,907.00	296,907.00	519,426.00

Account Description	2013 YTD	2013 BUDGET	2014 YTD	2014 BUDGET	2015 BUDGET
Revenue	51,283.00	51,283.00	296,907.00	296,907.00	519,426.00
0999 Prior Yr Surplus/Deficit	51,283.00	51,283.00	296,907.00	296,907.00	519,426.00
<u>1000 Taxation Revenue</u>					
<u>Revenue</u>					
Lower Tier Taxation	5,220,658.22	5,220,658.00	5,251,857.81	5,251,859.00	5,670,478.00
Lower Tier Taxation Supplemental	45,102.62	156,468.00	55,610.31	145,085.00	50,000.00
Lower Tier Taxation Write-offs	(81,774.73)	(99,993.00)	(41,177.95)	(44,000.00)	(45,000.00)
Lower Tier Taxation PILS	179,875.80	69,242.00	147,146.46	152,403.00	115,893.00
Revenue	5,363,861.91	5,346,375.00	5,413,436.63	5,505,347.00	5,791,371.00
1000 Taxation Revenue	5,363,861.91	5,346,375.00	5,413,436.63	5,505,347.00	5,791,371.00
<u>1100 General Government - Council</u>					
<u>Expense</u>					
Council Wages	(143,123.75)	(139,275.00)	(126,092.02)	(141,367.00)	(135,346.00)
Conventions, Training & Expenses	(29,616.90)	(36,432.00)	(22,193.97)	(35,111.00)	(34,780.00)
Expense	(172,740.65)	(175,707.00)	(148,285.99)	(176,478.00)	(170,126.00)
1100 General Government - Council	(172,740.65)	(175,707.00)	(148,285.99)	(176,478.00)	(170,126.00)
<u>1200 General Government</u>					
<u>Revenue</u>					
Grants - Provincial	2,105,500.00	2,125,500.00	2,000,300.00	2,000,300.00	1,840,300.00
Grants - Federal	0.00	0.00	0.00	0.00	0.00
Misc Fess - Certificates/Affidavits	11,948.67	11,600.00	933,293.73	11,600.00	12,000.00
License Fees	7,353.48	9,000.00	9,895.99	9,000.00	9,000.00
Other Revenue	178,003.06	143,000.00	188,674.40	169,000.00	169,700.00
Sale of Municipal Property/Assets	0.00	0.00	0.00	0.00	0.00
Revenue	2,302,805.21	2,289,100.00	3,132,164.12	2,189,900.00	2,031,000.00
<u>Expense</u>					
Wages & Benefits	(595,771.84)	(696,280.00)	(630,176.63)	(723,725.00)	(709,657.00)

Account Description	2013 YTD	2013 BUDGET	2014 YTD	2014 BUDGET	2015 BUDGET
Interest - Long Term Debt	0.00	0.00	0.00	0.00	0.00
Insurance Claims	0.00	0.00	0.00	0.00	0.00
Operating Supplies & Expenses	(206,041.03)	(241,253.00)	(278,892.39)	(268,211.00)	(250,141.00)
Consulting Services	0.00	0.00	0.00	0.00	0.00
Contracted Services	(27,610.74)	(28,533.00)	(6,652.10)	(19,500.00)	(4,255.00)
Engineering Services	0.00	0.00	0.00	0.00	0.00
Legal Services	(17,964.60)	(20,000.00)	(13,898.14)	(20,000.00)	(20,000.00)
Rents and Financial Expenses	(8,739.69)	(8,150.00)	(8,485.41)	(8,750.00)	(8,800.00)
BIA Transfer	(27,000.00)	(27,000.00)	(27,000.00)	(27,000.00)	(27,000.00)
Depreciation	(20,888.48)	(15,256.00)	(23,023.03)	(21,984.00)	(23,449.00)
Capital Disposal & Write downs	0.00	0.00	0.00	0.00	0.00
Expense	(904,016.38)	(1,036,472.00)	(988,127.70)	(1,089,170.00)	(1,043,302.00)
1200 General Government	1,398,788.83	1,252,628.00	2,144,036.42	1,100,730.00	987,698.00
<u>1250 Health and Safety</u>					
Expense					
Wages and Benefits	(2,293.22)	(3,099.00)	(6,178.03)	(3,283.00)	(7,156.00)
Equipment Usage	(149.34)	0.00	(669.19)	(200.00)	(670.00)
Operating Supplies & Expenses	(889.65)	(5,200.00)	(641.87)	(5,400.00)	(650.00)
Expense	(3,332.21)	(8,299.00)	(7,489.09)	(8,883.00)	(8,476.00)
1250 Health and Safety	(3,332.21)	(8,299.00)	(7,489.09)	(8,883.00)	(8,476.00)
<u>2100 Fire</u>					
Revenue					
Grants - Provincial	0.00	0.00	0.00	0.00	0.00
Grants - Federal	0.00	0.00	0.00	0.00	0.00
Grants/Other Revenue - Other Municipalities	0.00	0.00	0.00	0.00	6,750.00
Fire Calls & Services	22,327.04	25,697.00	36,240.35	35,253.00	21,645.00
Fire Department Rental Revenue	60.00	450.00	180.00	450.00	300.00
Donations - Fire	0.00	0.00	0.00	0.00	0.00

Account Description	2013 YTD	2013 BUDGET	2014 YTD	2014 BUDGET	2015 BUDGET
Proceeds from Sale of Assets	0.00	0.00	0.00	0.00	0.00
Revenue	22,387.04	26,147.00	36,420.35	35,703.00	28,695.00
<u>Expense</u>					
Wages and Benefits	(141,560.88)	(135,633.00)	(120,140.07)	(137,986.00)	(148,041.00)
Interest - Long Term Debt	0.00	0.00	0.00	0.00	0.00
Building & Bldg Equip Maintence	(15,226.76)	(15,850.00)	(15,527.35)	(15,850.00)	(16,110.00)
Fleet/Equipment	(5,546.32)	(8,750.00)	(3,616.66)	(7,050.00)	(10,370.00)
Operating Supplies & Expenses	(122,475.94)	(125,198.00)	(68,335.05)	(101,735.00)	(88,189.00)
Contracted Services	(18,079.65)	(8,182.00)	(25,061.67)	(12,882.00)	(16,800.00)
Legal Services	0.00	(1,000.00)	0.00	(1,000.00)	(500.00)
Rents and Financial Charges	(9.36)	(100.00)	(0.43)	(100.00)	0.00
External Transfers for Services	(242,203.12)	(241,299.00)	(236,497.44)	(240,033.00)	(230,418.00)
Depreciation	(69,964.26)	(69,965.00)	(69,994.63)	(69,967.00)	(70,370.00)
Capital Disposals & Write-Downs	0.00	0.00	(125.32)	0.00	0.00
Expense	(615,066.29)	(605,977.00)	(539,298.62)	(586,603.00)	(580,798.00)
2100 Fire	(592,679.25)	(579,830.00)	(502,878.27)	(550,900.00)	(552,103.00)
<u>2200 Police</u>					
<u>Revenue</u>					
Prior Year Rebate - Policing Credit	134,366.00	121,551.00	152,391.00	148,548.00	114,137.00
Police Checks and Other Policing Revenue	18,042.83	12,600.00	19,930.89	18,440.00	16,024.00
Revenue	152,408.83	134,151.00	172,321.89	166,988.00	130,161.00
<u>Expense</u>					
Wages and Benefits	(52,287.55)	(52,495.00)	(52,203.57)	(53,282.00)	(53,534.00)
Operating Supplies & Expenses	(1,835.42)	(2,400.00)	(1,943.07)	(2,400.00)	(2,200.00)
Contracted Services	(1,318,236.00)	(1,311,999.00)	(1,419,300.84)	(1,417,916.00)	(1,487,499.00)
Expense	(1,372,358.97)	(1,366,894.00)	(1,473,447.48)	(1,473,598.00)	(1,543,233.00)
2200 Police	(1,219,950.14)	(1,232,743.00)	(1,301,125.59)	(1,306,610.00)	(1,413,072.00)

Account Description	2013 YTD	2013 BUDGET	2014 YTD	2014 BUDGET	2015 BUDGET
<u>2300 Conservation Authorities</u>					
<u>Expense</u>					
Ausable Bayfield Conservation Auth.	(43,296.00)	(43,296.00)	(43,242.00)	(43,242.00)	(44,388.00)
Maitland Valley Conservation Auth.	(116,806.00)	(116,806.00)	(124,375.00)	(124,375.00)	(129,041.00)
Lake Huron Centre for Coastal Conservation	0.00	0.00	0.00	0.00	(2,500.00)
Expense	(160,102.00)	(160,102.00)	(167,617.00)	(167,617.00)	(175,929.00)
2300 Conservation Authorities	(160,102.00)	(160,102.00)	(167,617.00)	(167,617.00)	(175,929.00)
<u>2400 Building Department</u>					
<u>Revenue</u>					
Permit & Licence Fees	107,979.71	73,000.00	115,728.25	75,000.00	77,000.00
Other Revenue	962.80	1,000.00	745.40	500.00	500.00
Revenue	108,942.51	74,000.00	116,473.65	75,500.00	77,500.00
<u>Expense</u>					
Wages and Benefits	(94,785.65)	(94,683.00)	(97,550.32)	(95,819.00)	(102,300.00)
Operating Supplies & Expenses	(13,579.96)	(16,048.00)	(10,614.51)	(13,538.00)	(13,031.00)
Contracted Services	(2,362.81)	(3,500.00)	0.00	(3,500.00)	(3,500.00)
Legal Services	(1,299.84)	(7,500.00)	(3,075.46)	(7,500.00)	(7,500.00)
Rents & Financial Expenses	(15.00)	(15.00)	(15.00)	(15.00)	(15.00)
Donations	0.00	0.00	0.00	0.00	0.00
Expense	(112,043.26)	(121,746.00)	(111,255.29)	(120,372.00)	(126,346.00)
2400 Building Department	(3,100.75)	(47,746.00)	5,218.36	(44,872.00)	(48,846.00)
<u>2410 By-Law Enforcement</u>					
<u>Revenue</u>					
Property Standards Fees	1,039.57	3,000.00	2,671.78	3,000.00	3,000.00
Fines & Tickets	1,102.00	1,000.00	557.00	1,000.00	975.00
Revenue	2,141.57	4,000.00	3,228.78	4,000.00	3,975.00
<u>Expense</u>					
Operating Supplies & Expenses	0.00	(500.00)	(40.71)	(500.00)	(500.00)

Municipality Of Central Huron

Income Statement Summary Type - 1-2015 GENERAL BUDGET

Account Description	2013 YTD	2013 BUDGET	2014 YTD	2014 BUDGET	2015 BUDGET
By-Law Enforcement	(21,626.92)	(25,440.00)	(24,616.22)	(25,440.00)	(25,889.00)
Expense	(21,626.92)	(25,940.00)	(24,656.93)	(25,940.00)	(26,389.00)
2410 By-Law Enforcement	(19,485.35)	(21,940.00)	(21,428.15)	(21,940.00)	(22,414.00)
<u>2420 Animal Control</u>					
<u>Revenue</u>					
Permit & Licence Fees	26,629.06	23,300.00	25,174.30	24,800.00	25,000.00
Revenue	26,629.06	23,300.00	25,174.30	24,800.00	25,000.00
<u>Expense</u>					
Operating Material & Supplies	(8,297.12)	(6,600.00)	(3,253.28)	(6,800.00)	(6,800.00)
Contracted Services	(14,048.63)	(16,300.00)	(17,401.54)	(16,495.00)	(16,834.00)
Expense	(22,345.75)	(22,900.00)	(20,654.82)	(23,295.00)	(23,634.00)
2420 Animal Control	4,283.31	400.00	4,519.48	1,505.00	1,366.00
<u>2430 Fenceviewers & Livestock Evaluators</u>					
<u>Revenue</u>					
OMAFRA Valuator Recoveries	5,573.82	5,000.00	6,882.13	8,000.00	8,000.00
Revenue	5,573.82	5,000.00	6,882.13	8,000.00	8,000.00
<u>Expense</u>					
Livestock Evaluator	(7,907.41)	(5,000.00)	(6,340.03)	(8,000.00)	(8,000.00)
Expense	(7,907.41)	(5,000.00)	(6,340.03)	(8,000.00)	(8,000.00)
2430 Fenceviewers & Livestock Evaluators	(2,333.59)	0.00	542.10	0.00	0.00
<u>2500 Emergency Measures</u>					
<u>Expense</u>					
Wages and Benefits	(1,656.38)	(1,950.00)	(329.31)	(1,979.00)	(2,647.00)
Operating Supplies & Expenses	(94.47)	(675.00)	0.00	(3,000.00)	(3,000.00)
Contracted Services	0.00	0.00	0.00	0.00	0.00

Account Description	2013 YTD	2013 BUDGET	2014 YTD	2014 BUDGET	2015 BUDGET
Expense	(1,750.85)	(2,625.00)	(329.31)	(4,979.00)	(5,647.00)
2500 Emergency Measures	(1,750.85)	(2,625.00)	(329.31)	(4,979.00)	(5,647.00)
<u>3100 Roadways</u>					
<u>Revenue</u>					
Grants - Provincial	0.00	0.00	0.00	0.00	135,673.00
Grants - Federal	245,311.00	245,311.00	219,800.28	219,801.00	219,801.00
Grants/Other Revenue - Other Municipalities	0.00	0.00	0.00	0.00	443,500.00
Grants - Private Partnership	0.00	0.00	0.00	0.00	0.00
Service Fees/Recoveries	37,407.44	30,500.00	45,346.03	30,500.00	42,100.00
Aggregate Licence/ Levy Revenue	27,698.89	30,000.00	34,012.71	30,000.00	31,400.00
Proceeds from Sale of Assets	0.00	0.00	0.00	0.00	0.00
Revenue	310,417.33	305,811.00	299,159.02	280,301.00	872,474.00
<u>Expense</u>					
Wages and Benefits	(410,967.12)	(441,929.00)	(370,705.89)	(438,521.00)	(457,231.00)
Equipment Usage	(336,607.24)	(272,420.00)	(263,420.32)	(344,320.00)	(316,320.00)
Operating Supplies & Expenses	(164,168.03)	(216,192.00)	(149,822.31)	(185,204.00)	(197,107.00)
Contracted Services	(423,146.27)	(438,758.00)	(450,027.46)	(421,258.00)	(448,040.00)
Engineering Services	0.00	0.00	(166.38)	0.00	0.00
Legal Services	0.00	0.00	0.00	0.00	0.00
Rents and Financial Charges	(1,368.53)	(30.00)	(3,198.17)	(2,566.00)	(200.00)
Depreciation	(1,252,456.07)	(1,251,295.00)	(1,269,371.63)	(1,256,845.00)	(1,228,098.00)
Capital Disposals & Write-offs	(52,126.26)	0.00	(5,132.94)	0.00	0.00
Expense	(2,640,839.52)	(2,620,624.00)	(2,511,845.10)	(2,648,714.00)	(2,646,996.00)
3100 Roadways	(2,330,422.19)	(2,314,813.00)	(2,212,686.08)	(2,368,413.00)	(1,774,522.00)
<u>3200 Winter Control</u>					
<u>Expense</u>					
Wages and Benefits	(165,967.33)	(189,494.00)	(178,350.20)	(192,340.00)	(198,030.00)
Equipment Usage	(319,728.83)	(256,400.00)	(340,204.71)	(258,900.00)	(264,450.00)

Account Description	2013 YTD	2013 BUDGET	2014 YTD	2014 BUDGET	2015 BUDGET
Operating Supplies & Expenses	(30,190.13)	(57,000.00)	(87,680.17)	(57,000.00)	(53,600.00)
Contracted Services	(49,649.57)	(66,300.00)	(63,721.87)	(66,300.00)	(68,300.00)
Rents and Financial Charges	0.00	0.00	0.00	0.00	0.00
Depreciation	0.00	0.00	0.00	0.00	0.00
Capital Disposals & Write-offs	0.00	0.00	0.00	0.00	0.00
Expense	(565,535.86)	(569,194.00)	(669,956.95)	(574,540.00)	(584,380.00)
3200 Winter Control	(565,535.86)	(569,194.00)	(669,956.95)	(574,540.00)	(584,380.00)
<u>33xx Roads Sheds and Yards</u>					
<u>Expense</u>					
Wages and Benefits	(17,497.25)	(17,998.00)	(23,959.14)	(18,000.00)	(20,945.00)
Utilities	(23,423.49)	(24,775.00)	(34,566.22)	(24,775.00)	(21,875.00)
Maintenance	(6,723.71)	(6,000.00)	(3,020.64)	(2,700.00)	(2,500.00)
Equipment Usage	(5,115.20)	(3,100.00)	(2,624.69)	(3,700.00)	(2,800.00)
Operating Supplies & Expenses	(7,295.90)	(6,355.00)	(7,490.96)	(7,421.00)	(7,422.00)
Contracted Services	(17,194.15)	(2,500.00)	(7,896.08)	(4,750.00)	(4,750.00)
Depreciation	(27,984.22)	(27,899.00)	(28,000.82)	(27,999.00)	(27,729.00)
Capital Disposals & Write-offs	0.00	0.00	0.00	0.00	0.00
Expense	(105,233.92)	(88,627.00)	(107,558.55)	(89,345.00)	(88,021.00)
33xx Roads Sheds and Yards	(105,233.92)	(88,627.00)	(107,558.55)	(89,345.00)	(88,021.00)
<u>3700 Crossing Guards</u>					
<u>Expense</u>					
Wages and Benefits	(49,968.92)	(52,118.00)	(51,130.83)	(52,901.00)	(55,004.00)
Operating Supplies & Expenses	(588.08)	(500.00)	(400.93)	(500.00)	(500.00)
Expense	(50,557.00)	(52,618.00)	(51,531.76)	(53,401.00)	(55,504.00)
3700 Crossing Guards	(50,557.00)	(52,618.00)	(51,531.76)	(53,401.00)	(55,504.00)
<u>3800 Street Lights</u>					

Account Description	2013 YTD	2013 BUDGET	2014 YTD	2014 BUDGET	2015 BUDGET
<u>Revenue</u>					
Street Light Revenue	121,738.69	122,243.00	157,309.51	141,404.00	140,942.00
Revenue	121,738.69	122,243.00	157,309.51	141,404.00	140,942.00
<u>Expense</u>					
Wages and Benefits	(361.96)	(526.00)	(372.60)	(526.00)	(428.00)
Street Light Expense	(125,051.33)	(107,309.00)	(121,947.37)	(124,932.00)	(124,347.00)
Depreciation	(15,061.27)	(14,709.00)	(14,523.83)	(14,523.00)	(15,967.00)
Capital Disposals & Write-offs	(4,498.03)	0.00	0.00	0.00	0.00
Expense	(144,972.59)	(122,544.00)	(136,843.80)	(139,981.00)	(140,742.00)
3800 Street Lights	(23,233.90)	(301.00)	20,465.71	1,423.00	200.00
<u>4400 - 4500 Solid Waste Collection/Disposal</u>					
<u>Revenue</u>					
Waste Collection Revenue	187,929.37	160,000.00	201,729.42	191,245.00	201,800.00
Grants/Other Revenue - Other Municipalities	22,246.88	31,764.00	12,893.22	31,764.00	30,482.00
Landfill Revenue	8,300.00	4,000.00	4,000.00	4,000.00	4,000.00
Revenue	218,476.25	195,764.00	218,622.64	227,009.00	236,282.00
<u>Expense</u>					
Solid Waste Collection/Disposal	(187,929.37)	(160,000.00)	(201,729.42)	(191,245.00)	(201,800.00)
Wages and Benefits	(166.87)	0.00	0.00	0.00	0.00
Utilities	0.00	0.00	0.00	0.00	0.00
Property Taxes	0.00	(1,500.00)	0.00	(1,500.00)	(1,500.00)
Equipment Usage	0.00	0.00	0.00	0.00	0.00
Operating Supplies & Expenses	(2,125.59)	(2,050.00)	(951.47)	(976.00)	(1,197.00)
Consulting Services	(44,199.50)	(62,820.00)	(25,084.83)	(62,820.00)	(62,820.00)
Engineering Services	0.00	0.00	0.00	0.00	0.00
Legal Services	0.00	0.00	0.00	0.00	0.00
Solid Waste Collection/Disposal	0.00	0.00	0.00	0.00	0.00
Contracted Services	(926.02)	(2,524.00)	0.00	0.00	0.00
Rents and Financial Charges	0.00	0.00	0.00	0.00	0.00

Account Description	2013 YTD	2013 BUDGET	2014 YTD	2014 BUDGET	2015 BUDGET
External Transfers	0.00	0.00	0.00	0.00	0.00
Depreciation	0.00	0.00	0.00	0.00	0.00
Capital Disposals & Write-offs	0.00	0.00	0.00	0.00	0.00
Expense	(235,347.35)	(228,894.00)	(227,765.72)	(256,541.00)	(267,317.00)
4400 - 4500 Solid Waste Collection/Disposal	(16,871.10)	(33,130.00)	(9,143.08)	(29,532.00)	(31,035.00)
<u>4600 Recycling</u>					
Revenue					
Recycling Sales	482.52	700.00	286.32	700.00	500.00
Recycling Rebates	0.00	0.00	0.00	0.00	7,900.00
Revenue	482.52	700.00	286.32	700.00	8,400.00
Expense					
Operating Supplies & Expenses	(270.00)	0.00	(270.00)	0.00	(270.00)
Recycling	(228,069.43)	(228,323.00)	(237,424.44)	(237,425.00)	(238,953.00)
Expense	(228,339.43)	(228,323.00)	(237,694.44)	(237,425.00)	(239,223.00)
4600 Recycling	(227,856.91)	(227,623.00)	(237,408.12)	(236,725.00)	(230,823.00)
<u>54xx Cemeteries</u>					
Revenue					
Cemetery Revenue	18,140.00	19,700.00	34,542.00	41,823.00	33,000.00
Investment Income	8,983.24	1,000.00	4,722.06	1,000.00	4,800.00
Donations Revenue	0.00	0.00	0.00	0.00	0.00
Proceeds from Sale of Assets	0.00	0.00	0.00	0.00	0.00
Revenue	27,123.24	20,700.00	39,264.06	42,823.00	37,800.00
Expense					
Wages and Benefits	(62,234.04)	(57,940.00)	(55,445.85)	(56,822.00)	(56,121.00)
Maintenance	(3,955.94)	(2,000.00)	(3,128.85)	(4,589.00)	(3,280.00)
Equipment Usage	(32,244.75)	(21,990.00)	(28,818.43)	(28,300.00)	(28,826.00)
Operating Supplies & Expenses	(2,904.00)	(5,837.00)	(3,158.08)	(4,939.00)	(3,612.00)
Contracted Services	(8,151.62)	(7,400.00)	(4,111.71)	(5,000.00)	(4,300.00)

Account Description	2013 YTD	2013 BUDGET	2014 YTD	2014 BUDGET	2015 BUDGET
Rents and Financial Charges	0.00	0.00	0.00	0.00	0.00
Donations Expense	(1,500.00)	(1,500.00)	(1,500.00)	(1,500.00)	(1,500.00)
Depreciation	(574.60)	(575.00)	(574.60)	(573.00)	(578.00)
Capital Disposals & Write-offs	0.00	0.00	0.00	0.00	0.00
Expense	(111,564.95)	(97,242.00)	(96,737.52)	(101,723.00)	(98,217.00)
54xx Cemeteries	(84,441.71)	(76,542.00)	(57,473.46)	(58,900.00)	(60,417.00)
<u>61xx Parks</u>					
<u>Revenue</u>					
Grant - Provincial	0.00	0.00	0.00	0.00	52,152.00
Program Registration & Admission Revenue	15,645.00	10,900.00	14,716.74	13,800.00	13,700.00
Facility Rental	200.00	0.00	0.00	0.00	0.00
Fundraising Revenue	0.00	0.00	0.00	0.00	40,000.00
Proceeds from Sale of Assets	0.00	0.00	0.00	0.00	0.00
Contributions from Reserves	752.79	0.00	0.00	0.00	0.00
Revenue	16,597.79	10,900.00	14,716.74	13,800.00	105,852.00
<u>Expense</u>					
Wages and Benefits	(48,533.51)	(44,409.00)	(45,447.25)	(49,432.00)	(47,109.00)
Utilities	(6,776.74)	(7,085.00)	(6,265.80)	(6,165.00)	(5,815.00)
Maintenance	(7,908.82)	(9,060.00)	(7,518.16)	(10,555.00)	(7,761.00)
Equipment Usage	(23,279.19)	(20,036.00)	(18,410.80)	(23,941.00)	(18,840.00)
Operating Supplies & Expenses	(29,692.84)	(27,174.00)	(26,517.02)	(29,920.00)	(34,109.00)
Contracted Services	(41,320.45)	(45,423.00)	(36,928.28)	(42,425.00)	(38,551.00)
Rents and Financial Charges	0.00	0.00	0.00	0.00	0.00
External Transfers	0.00	0.00	0.00	0.00	0.00
Depreciation	(14,845.51)	(14,846.00)	(14,845.51)	(15,276.00)	(15,064.00)
Capital Disposals & Write-offs	0.00	0.00	0.00	0.00	0.00
Expense	(172,357.06)	(168,033.00)	(155,932.82)	(177,714.00)	(167,249.00)
61xx Parks	(155,759.27)	(157,133.00)	(141,216.08)	(163,914.00)	(61,397.00)

Account Description	2013 YTD	2013 BUDGET	2014 YTD	2014 BUDGET	2015 BUDGET
<u>630x General Facilities</u>					
<u>Revenue</u>					
Grants - Provincial	0.00	6,000.00	0.00	0.00	0.00
Grants - Federal	0.00	0.00	0.00	0.00	0.00
General Facility Revenue	0.00	0.00	250.00	0.00	0.00
Municipal Building Rental Income	3,390.00	7,000.00	0.00	1,000.00	500.00
Energy Rebates	65.73	1,000.00	1,980.99	1,000.00	2,000.00
Revenue	3,455.73	14,000.00	2,230.99	2,000.00	2,500.00
<u>Expense</u>					
Wages and Benefits	(121,720.70)	(103,137.00)	(110,051.74)	(104,907.00)	(108,229.00)
Interest on Long Term Debt	0.00	0.00	0.00	0.00	0.00
Utilities	(22,642.72)	(19,870.00)	(19,511.82)	(20,040.00)	(18,700.00)
Equipment Usage	(6,462.42)	(2,000.00)	(2,112.00)	(2,500.00)	(2,112.00)
Operating Supplies & Expenses	(29,976.24)	(31,825.00)	(24,525.02)	(30,930.00)	(22,794.00)
Consulting Services	0.00	0.00	0.00	0.00	0.00
Contracted Services	(37,530.96)	(26,940.00)	(41,595.98)	(33,031.00)	(42,400.00)
Rents and Financial Charges	(128.10)	(30.00)	(38.09)	(30.00)	(30.00)
Donations	(10,000.00)	(10,000.00)	0.00	0.00	0.00
Depreciation	0.00	0.00	(169.01)	0.00	(671.00)
Capital Disposals & Write-offs	0.00	0.00	0.00	0.00	0.00
Expense	(228,461.14)	(193,802.00)	(198,003.66)	(191,438.00)	(194,936.00)
630x General Facilities	(225,005.41)	(179,802.00)	(195,772.67)	(189,438.00)	(192,436.00)
<u>6335 Community Complex</u>					
<u>Revenue</u>					
Province of Ontario Grants - Tangible Capita Ass	0.00	0.00	0.00	0.00	0.00
Federal Grants - Tangible Capital Assets	0.00	0.00	0.00	0.00	0.00
Program Revenue	1,776.30	0.00	8,347.24	2,000.00	3,200.00
Rental Revenue	154,842.45	120,000.00	154,203.68	125,500.00	153,200.00

Account Description	2013 YTD	2013 BUDGET	2014 YTD	2014 BUDGET	2015 BUDGET
Other Revenue	227,441.12	304,245.00	160,260.59	172,100.00	148,100.00
Revenue	384,059.87	424,245.00	322,811.51	299,600.00	304,500.00
<u>Expense</u>					
Wages and Benefits	(162,827.02)	(150,950.00)	(150,944.87)	(153,215.00)	(170,043.00)
Long Term Debt Charges (Interest)	(46,828.84)	(46,829.00)	(44,197.44)	(44,197.00)	(41,480.00)
Building Expenses	(136,942.04)	(123,125.00)	(142,595.98)	(112,268.00)	(143,500.00)
Operating Expenses	(111,094.95)	(125,965.00)	(109,403.97)	(124,277.00)	(127,342.00)
Legal Services	0.00	0.00	0.00	0.00	0.00
Contracted Services	(114,969.38)	(114,881.00)	(123,209.72)	(111,825.00)	(121,200.00)
Rents & Financial Services	(5,150.98)	(7,950.00)	(3,110.56)	(4,755.00)	(1,036.00)
Donations	0.00	0.00	0.00	0.00	0.00
Depreciation	(212,033.68)	(212,034.00)	(212,237.04)	(212,039.00)	(213,974.00)
Expense	(789,846.89)	(781,734.00)	(785,699.58)	(762,576.00)	(818,575.00)
6335 Community Complex	(405,787.02)	(357,489.00)	(462,888.07)	(462,976.00)	(514,075.00)
<u>6350 Solar Panels CHCC</u>					
<u>Revenue</u>					
Solar Panel Revenue	0.00	0.00	261,516.11	225,162.00	268,774.00
Revenue	0.00	0.00	261,516.11	225,162.00	268,774.00
<u>Expense</u>					
Wage and Benefits	0.00	0.00	0.00	0.00	0.00
General Insurance	0.00	0.00	0.00	0.00	(1,062.00)
Operating Expenses	(1,579.50)	0.00	(14,516.98)	(14,241.00)	(10,585.00)
Contracted Services	0.00	0.00	(190.00)	(9,677.00)	(9,762.00)
Depreciation	0.00	0.00	(31,717.88)	(44,334.00)	(47,208.00)
Expense	(1,579.50)	0.00	(46,424.86)	(68,252.00)	(68,617.00)
6350 Solar Panels CHCC	(1,579.50)	0.00	215,091.25	156,910.00	200,157.00

6352 Solar Panels REACH

Account Description	2013 YTD	2013 BUDGET	2014 YTD	2014 BUDGET	2015 BUDGET
<u>Revenue</u>					
Solar Panel Revenue	0.00	0.00	269,381.85	236,995.00	282,972.00
Revenue	0.00	0.00	269,381.85	236,995.00	282,972.00
<u>Expense</u>					
Wages and Benefits	0.00	0.00	0.00	0.00	0.00
General Insurance	0.00	0.00	0.00	0.00	(1,099.00)
Operating Expenses	(1,645.01)	0.00	(13,949.71)	(13,683.00)	(10,230.00)
Contracted Services	0.00	0.00	(193.34)	(9,461.00)	(9,378.00)
Depreciation	0.00	0.00	(32,836.99)	(42,576.00)	(48,877.00)
Expense	(1,645.01)	0.00	(46,980.04)	(65,720.00)	(69,584.00)
6352 Solar Panels REACH	(1,645.01)	0.00	222,401.81	171,275.00	213,388.00
<u>63xx Recreational Facilities & Halls</u>					
<u>Revenue</u>					
Grants - Provincial	4,510.00	3,000.00	4,386.00	2,300.00	4,000.00
Grants - Federal	19,407.00	19,634.00	1,364.00	1,500.00	1,500.00
Grants/Other Revenue - Other Municipalities	4,214.31	2,800.00	3,912.91	2,800.00	3,900.00
General Revenue	35,288.49	47,591.00	20,420.91	18,203.00	15,000.00
Facility Rental Revenue	16,523.38	21,060.00	14,516.59	17,200.00	15,200.00
Donations and Misc Revenue	13,871.82	0.00	200.00	0.00	0.00
Proceeds from TCA's	2.00	0.00	0.00	0.00	0.00
Revenue	93,817.00	94,085.00	44,800.41	42,003.00	39,600.00
<u>Expense</u>					
Wages and Benefits	(54,211.73)	(47,271.00)	(78,045.63)	(73,541.00)	(81,864.00)
Utilities	(32,598.41)	(29,570.00)	(30,148.66)	(30,237.00)	(30,770.00)
Maintenance	(3,744.51)	(4,485.00)	(9,576.34)	(7,220.00)	(8,400.00)
Equipment Usage	(4,868.00)	(3,280.00)	(6,649.17)	(5,651.00)	(6,781.00)
Operating Supplies & Expenses	(11,542.48)	(17,772.00)	(15,520.18)	(16,839.00)	(17,728.00)
Contracted Services	(35,370.41)	(29,242.00)	(14,968.77)	(18,097.00)	(18,807.00)
Engineering Services	0.00	0.00	0.00	0.00	0.00

Account Description	2013 YTD	2013 BUDGET	2014 YTD	2014 BUDGET	2015 BUDGET
Legal Services	0.00	(2,275.00)	0.00	0.00	0.00
Water Charges	(363.00)	(500.00)	(853.50)	(500.00)	(900.00)
Consulting Services	0.00	0.00	0.00	0.00	0.00
Rents and Financial Charges	0.00	0.00	0.00	0.00	0.00
Donations Expense	(2,000.00)	(2,000.00)	(2,000.00)	(2,000.00)	(2,000.00)
Depreciation	(65,053.37)	(62,129.00)	(67,932.96)	(66,923.00)	(68,505.00)
Capital Disposals & Write-offs	0.00	0.00	0.00	0.00	0.00
Expense	(209,751.91)	(198,524.00)	(225,695.21)	(221,008.00)	(235,755.00)
63xx Recreational Facilities & Halls	(115,934.91)	(104,439.00)	(180,894.80)	(179,005.00)	(196,155.00)
<u>6400 Libraries</u>					
<u>Revenue</u>					
Grants/Other Revenue - Other Municipalities	15,000.00	12,000.00	15,000.00	15,000.00	15,000.00
Proceeds from Sale of Assets	0.00	0.00	0.00	0.00	0.00
Revenue	15,000.00	12,000.00	15,000.00	15,000.00	15,000.00
<u>Expense</u>					
Wages and Benefits	(6,743.96)	(7,908.00)	(8,080.63)	(7,588.00)	(8,162.00)
Utilities	(8,858.92)	(9,085.00)	(8,204.50)	(9,105.00)	(7,800.00)
Maintenance	(335.33)	(1,000.00)	(466.12)	(750.00)	(500.00)
Equipment Usage	(211.20)	(500.00)	(620.40)	(500.00)	(621.00)
Operating Supplies & Expenses	(2,216.87)	(2,217.00)	(2,276.53)	(2,277.00)	(2,396.00)
Contracted Services	(2,287.40)	(2,000.00)	(6,039.04)	(2,000.00)	0.00
Depreciation	0.00	0.00	0.00	0.00	0.00
Capital Disposals & Write-offs	0.00	0.00	0.00	0.00	0.00
Expense	(20,653.68)	(22,710.00)	(25,687.22)	(22,220.00)	(19,479.00)
6400 Libraries	(5,653.68)	(10,710.00)	(10,687.22)	(7,220.00)	(4,479.00)
<u>6510 REACH</u>					
<u>Revenue</u>					
Grants - Provincial	0.00	0.00	0.00	0.00	0.00

Account Description	2013 YTD	2013 BUDGET	2014 YTD	2014 BUDGET	2015 BUDGET
Grants/Other Revenue - Other Municipalities	0.00	0.00	0.00	0.00	0.00
Grants - Private Partnerships	75,000.00	75,000.00	75,000.00	75,000.00	75,000.00
Program & Admissions Revenue	0.00	0.00	0.00	0.00	0.00
Rental Revenue	50,000.00	132,522.00	50,000.04	50,000.00	50,000.00
Investment Income	0.00	0.00	0.00	0.00	0.00
Donation Revenue	0.00	0.00	0.00	0.00	0.00
Fundrasing Revenue	0.00	0.00	0.00	0.00	0.00
Proceeds from Sale of Assets	0.00	0.00	0.00	0.00	0.00
Revenue	125,000.00	207,522.00	125,000.04	125,000.00	125,000.00
<u>Expense</u>					
Wages and Benefits	(3,323.39)	(2,646.00)	(2,348.10)	(2,687.00)	(2,378.00)
Interest - Long Term Debt	(165,986.75)	(165,987.00)	(160,459.36)	(160,459.00)	(154,710.00)
Utilities	0.00	0.00	0.00	0.00	0.00
Maintenance	(9.77)	0.00	(178.08)	0.00	(180.00)
Equipment Usage	(4,063.44)	(1,650.00)	(2,357.50)	(4,150.00)	(2,359.00)
Operating Supplies & Expenses	(10,502.61)	(10,703.00)	(11,505.78)	(10,865.00)	(18,456.00)
Contracted Services	(28,425.90)	(32,000.00)	(23,086.23)	(28,500.00)	(41,000.00)
Rents and Financial Charges	0.00	0.00	0.00	0.00	0.00
Donations Expense	0.00	0.00	0.00	0.00	0.00
Depreciation	(179,757.46)	(179,773.00)	(181,572.18)	(181,193.00)	(182,619.00)
Capital Disposals & Write-offs	0.00	0.00	0.00	0.00	0.00
Expense	(392,069.32)	(392,759.00)	(381,507.23)	(387,854.00)	(401,702.00)
6510 REACH	(267,069.32)	(185,237.00)	(256,507.19)	(262,854.00)	(276,702.00)
<u>7100 Planning & Zoning</u>					
<u>Revenue</u>					
Recoveries	23,565.77	0.00	14,103.29	0.00	0.00
Zoning and Severance Revenues	24,710.00	14,700.00	15,150.00	14,300.00	15,850.00
Misc Planning & Zoning Revenues	0.00	0.00	0.00	0.00	0.00
Revenue	48,275.77	14,700.00	29,253.29	14,300.00	15,850.00

Account Description	2013 YTD	2013 BUDGET	2014 YTD	2014 BUDGET	2015 BUDGET
<u>Expense</u>					
Wages and Benefits	(41,078.09)	(42,121.00)	(43,686.01)	(45,460.00)	(45,721.00)
Operating Supplies & Expenses	(6,135.93)	(8,859.00)	(5,149.17)	(7,659.00)	(5,546.00)
Consulting Services	(15,460.40)	(16,500.00)	(10,163.82)	(20,000.00)	(10,000.00)
Contracted Services	0.00	0.00	(1,156.88)	0.00	0.00
Engineering	(17,566.93)	0.00	(9,885.14)	0.00	0.00
Legal Services	(33,315.37)	(50,000.00)	(35,864.66)	(30,000.00)	(20,000.00)
Rents & Financial Services	(96.40)	(15.00)	(15.00)	(15.00)	(15.00)
Expense	(113,653.12)	(117,495.00)	(105,920.68)	(103,134.00)	(81,282.00)
7100 Planning & Zoning	(65,377.35)	(102,795.00)	(76,667.39)	(88,834.00)	(65,432.00)
<u>72xx, 74xx, 76xx Economic Development</u>					
<u>Revenue</u>					
Grants - Provincial	0.00	400.00	43,710.87	75,900.00	14,000.00
Digital Sign Revenue	6,300.00	75,000.00	(2.05)	25,000.00	3,600.00
Gaming & Casino Revenue	594,540.00	630,000.00	604,293.00	650,000.00	621,000.00
Donations & Misc. Revenue	33,156.62	2,000.00	29,999.53	2,000.00	30,500.00
Contribution from Reserve Funds	0.00	0.00	0.00	0.00	0.00
Revenue	633,996.62	707,400.00	678,001.35	752,900.00	669,100.00
<u>Expense</u>					
Agricultural Societies and Donations	0.00	0.00	0.00	0.00	0.00
Wages and Benefits	(7,638.42)	(6,445.00)	(7,509.87)	(6,542.00)	(40,683.00)
Equipment Usage	(18.74)	0.00	0.00	0.00	0.00
Operating Supplies & Expenses	(44,469.42)	(6,066.00)	(53,843.37)	(15,500.00)	(18,575.00)
Consulting Services	(68,866.32)	(68,100.00)	(87,860.22)	(117,860.00)	(48,000.00)
Contracted Services	(427.91)	0.00	(1,872.38)	0.00	(1,500.00)
Engineering Services	0.00	0.00	0.00	0.00	0.00
Legal Services	0.00	0.00	0.00	0.00	0.00
Donations Expense	(26,022.60)	(40,000.00)	(38,716.64)	(65,000.00)	(58,000.00)
Charitable & Cultural Organization Donations	(239,993.00)	(201,993.00)	(209,778.23)	(205,478.00)	(193,471.00)
Depreciation	0.00	0.00	(9,529.91)	(9,530.00)	(9,655.00)

Account Description	2013 YTD	2013 BUDGET	2014 YTD	2014 BUDGET	2015 BUDGET
Facade Program	(28,750.97)	(40,000.00)	(26,841.88)	(40,000.00)	(40,000.00)
Expense	(416,187.38)	(362,604.00)	(435,952.50)	(459,910.00)	(409,884.00)
72xx, 74xx, 76xx Economic Development	217,809.24	344,796.00	242,048.85	292,990.00	259,216.00
<u>7450 - 7500 Drainage</u>					
<u>Revenue</u>					
Grants - Provincial	9,539.76	6,500.00	10,502.78	6,500.00	9,500.00
Municipal Drain Billings	0.00	0.00	0.00	0.00	0.00
Tile Drain Revenue	55,967.46	43,118.00	38,837.51	41,807.00	38,831.00
Revenue	65,507.22	49,618.00	49,340.29	48,307.00	48,331.00
<u>Expense</u>					
Operating Supplies & Expenses	(2,924.93)	(5,190.00)	(4,207.58)	(3,190.00)	(2,750.00)
Contracted Services	(33,245.93)	(56,000.00)	(40,706.38)	(41,000.00)	(242,000.00)
Tile Drain Inspection Expenses	0.00	0.00	0.00	0.00	0.00
Tile Drain Operating Supplies & Expenses	(55,961.01)	(43,118.00)	(38,831.06)	(41,807.00)	(38,831.00)
Expense	(92,131.87)	(104,308.00)	(83,745.02)	(85,997.00)	(283,581.00)
7450 - 7500 Drainage	(26,624.65)	(54,690.00)	(34,404.73)	(37,690.00)	(235,250.00)
<u>8100 Equipment</u>					
<u>Revenue</u>					
Internal Equipment Revenue	882,615.34	725,929.00	802,620.82	717,092.00	674,174.00
External Equipment Revenue	0.00	0.00	0.00	0.00	40,000.00
Donations Revenue	0.00	0.00	0.00	0.00	0.00
Proceeds from Sale of Assets	0.00	6,500.00	0.00	4,500.00	20,000.00
Revenue	882,615.34	732,429.00	802,620.82	721,592.00	734,174.00
<u>Expense</u>					
Wages & Benefits	(89,842.52)	(91,941.00)	(85,202.68)	(93,342.00)	(94,642.00)
Interest - Long Term Debt	(11,048.59)	(16,898.00)	(5,991.10)	(4,754.00)	(1,265.00)
Fuel	(186,854.36)	(185,000.00)	(169,432.62)	(185,000.00)	(185,000.00)
Equipment Maintenance	(141,506.92)	(214,531.00)	(137,704.43)	(215,031.00)	(154,046.00)

Account Description	2013 YTD	2013 BUDGET	2014 YTD	2014 BUDGET	2015 BUDGET
Contracted Services	(68,985.63)	0.00	(100,509.60)	0.00	(100,000.00)
Lease & Rental Expense	0.00	0.00	0.00	0.00	0.00
Depreciation	(222,127.72)	(224,059.00)	(223,454.64)	(223,465.00)	(199,221.00)
Capital Disposals & Write-offs	0.00	0.00	0.00	0.00	0.00
Expense	(720,365.74)	(732,429.00)	(722,295.07)	(721,592.00)	(734,174.00)
8100 Equipment	162,249.60	0.00	80,325.75	0.00	0.00
<u>9999 Other Cash Requirements</u>					
<u>Revenue</u>					
Debentures Issued - General	0.00	0.00	0.00	0.00	0.00
Temporary Debt Proceeds - General	0.00	2,116,047.00	0.00	0.00	0.00
Transfer from Reserves - General	0.00	73,351.00	0.00	119,383.00	817,355.00
Revenue	0.00	2,189,398.00	0.00	119,383.00	817,355.00
<u>Expense</u>					
Amortization Expense	0.00	2,072,540.00	0.00	2,187,227.00	2,151,985.00
Capital Cash Requirements - General	0.00	(3,639,008.00)	0.00	(1,448,802.00)	(2,410,504.00)
Long Term Debt Principal Payments	0.00	(372,295.00)	0.00	(341,446.00)	(316,671.00)
Temporary Debt Payments	0.00	(122,916.00)	0.00	(694,554.00)	(514,000.00)
Transfers to Reserves-General	0.00	(379,066.00)	0.00	(263,829.00)	(933,746.00)
Expense	0.00	(2,440,745.00)	0.00	(561,404.00)	(2,022,936.00)
9999 Other Cash Requirements	0.00	(251,347.00)	0.00	(442,021.00)	(1,205,581.00)
	348,212.39	0.00	1,791,043.81	0.00	0.00

Account Description	2013 YTD	2013 BUDGET	2014 YTD	2014 BUDGET	2015 BUDGET
<u>4100 Sanitary Sewer</u>					
<u>Revenue</u>					
Grants - Provincial	0.00	0.00	744,315.00	1,353,300.00	685,339.00
Grants - Federal	0.00	0.00	0.00	0.00	76,354.00
Other Municipal Grants	0.00	0.00	0.00	0.00	6,500.00
Sewer Revenue	834,267.70	749,000.00	821,226.61	770,480.00	813,961.00
Other Revenue	3,033.56	19,000.00	3,004.87	3,300.00	3,300.00
Proceeds from Sale of Assets	0.00	0.00	0.00	0.00	0.00
Contributions from Other Funds	0.00	0.00	0.00	0.00	0.00
Revenue	837,301.26	768,000.00	1,568,546.48	2,127,080.00	1,585,454.00
<u>Expense</u>					
Wages and Benefits	(222,663.50)	(253,285.00)	(243,492.53)	(266,229.00)	(208,434.00)
Utilities	(105,120.63)	(116,133.00)	(72,128.63)	(105,336.00)	(84,018.00)
Property Taxes	(11,985.19)	(12,038.00)	(11,954.43)	(12,278.00)	(12,278.00)
Maintenance	(353.11)	(450.00)	(807.74)	(12,121.00)	(12,121.00)
Equipment Usage	(44,944.24)	(35,749.00)	(37,628.43)	(39,491.00)	(39,491.00)
Operating Supplies & Expenses	(65,150.43)	(81,100.00)	(50,648.32)	(93,299.00)	(90,063.00)
Consulting Services	0.00	(23,000.00)	0.00	(18,360.00)	(18,360.00)
Contracted Services	(138,902.55)	(120,850.00)	(70,738.34)	(127,874.00)	(132,874.00)
Engineering Services	0.00	(10,000.00)	(296.93)	(5,000.00)	(5,000.00)
Legal Services	0.00	0.00	0.00	0.00	0.00
Rents and Financial Charges	0.00	0.00	0.00	0.00	0.00
Depreciation	(156,785.73)	(165,500.00)	(161,096.80)	(157,205.00)	(173,791.00)
Capital Disposals & Write-offs	0.00	0.00	0.00	0.00	0.00
Expense	(745,905.38)	(818,105.00)	(648,792.15)	(837,193.00)	(776,430.00)
4100 Sanitary Sewer	91,395.88	(50,105.00)	919,754.33	1,289,887.00	809,024.00
<u>43xx Waterworks</u>					
<u>Revenue</u>					
Grants - Provincial	0.00	0.00	35,160.00	35,160.00	34,890.00
Grants - Federal	0.00	0.00	0.00	0.00	0.00

Municipality Of Central Huron
Income Statement Summary Type - 1-2015 UTILITIES BUDGET

Account Description	2013 YTD	2013 BUDGET	2014 YTD	2014 BUDGET	2015 BUDGET
Other Municipal Grants	0.00	0.00	0.00	0.00	25,000.00
Water Revenue	1,232,163.49	1,205,000.00	1,205,194.45	1,229,100.00	1,216,729.00
Licences, Permits, Rents	15,175.06	15,750.00	14,098.83	15,750.00	15,000.00
Other Revenue	26,301.19	20,000.00	11,170.24	12,950.00	11,749.00
Proceeds from Sale of Assets	0.00	0.00	0.00	0.00	0.00
Revenue	1,273,639.74	1,240,750.00	1,265,623.52	1,292,960.00	1,303,368.00
<u>Expense</u>					
Wages and Benefits	(413,816.33)	(433,637.00)	(429,043.69)	(443,755.00)	(364,246.00)
Interest - Long Term Debt	0.00	0.00	0.00	0.00	0.00
Utilities	(87,864.82)	(99,915.00)	(91,111.78)	(101,913.00)	(101,913.00)
Property Taxes	(9,585.94)	(9,920.00)	(9,403.74)	(10,119.00)	(10,119.00)
Maintenance	(588.33)	(1,420.00)	(1,751.35)	(19,094.00)	(19,094.00)
Equipment Usage	(70,094.19)	(66,584.00)	(68,275.87)	(69,977.00)	(70,661.00)
Operating Supplies & Expenses	(114,625.15)	(135,780.00)	(109,772.01)	(155,234.00)	(145,886.00)
Consulting Services	(13,117.59)	(16,850.00)	(2,951.04)	(36,273.00)	(36,273.00)
Contracted Services	(146,358.50)	(155,805.00)	(150,913.97)	(164,568.00)	(200,858.00)
Engineering Services	0.00	(25,000.00)	(549.09)	(12,500.00)	(12,500.00)
Legal Services	0.00	0.00	0.00	0.00	0.00
Rents and Financial Charges	(113.99)	(50.00)	(106.32)	(51.00)	(30.00)
Depreciation	(175,048.16)	(173,435.00)	(179,152.39)	(179,131.00)	(172,576.00)
Capital Disposals & Write-offs	0.00	0.00	0.00	0.00	0.00
TCA Write downs	0.00	0.00	0.00	0.00	0.00
Expense	(1,031,213.00)	(1,118,396.00)	(1,043,031.25)	(1,192,615.00)	(1,134,156.00)
43xx Waterworks	242,426.74	122,354.00	222,592.27	100,345.00	169,212.00
<u>9999 Other Cash Requirements</u>					
<u>Revenue</u>					
Transfer from Reserves - Utilities	0.00	135,073.00	0.00	1,672,759.00	1,759,536.00
Revenue	0.00	135,073.00	0.00	1,672,759.00	1,759,536.00

Municipality Of Central Huron
Income Statement Summary Type - 1-2015 UTILITIES BUDGET

Account Description	2013 YTD	2013 BUDGET	2014 YTD	2014 BUDGET	2015 BUDGET
<u>Expense</u>					
Amortization Expense	0.00	338,935.00	0.00	336,336.00	346,367.00
Capital Cash Requirements - Utilities	0.00	(546,257.00)	0.00	(1,653,300.00)	(2,105,903.00)
Transfer to Reserves-Utilities	0.00	0.00	0.00	(1,746,027.00)	(978,236.00)
Expense	0.00	(207,322.00)	0.00	(3,062,991.00)	(2,737,772.00)
9999 Other Cash Requirements	0.00	(72,249.00)	0.00	(1,390,232.00)	(978,236.00)
	333,822.62	0.00	1,142,346.60	0.00	0.00