

MUNICIPALITY OF CENTRAL HURON BUDGET SUMMARY FOR 2014

The Municipality of Central Huron's 2014 budget represents cash requirements in the amount of \$5,359,347. This is a 1.31% increase in cash requirements from the 2013 budget of \$5,289,900.

The 2014 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 2013 and phased-in assessment from for the 2014 taxation year is \$87,643,347 which represents a 7.57% increase in assessment.

The tax ratios have not changed for the 2014 tax year. The County of Huron sets these tax ratios as the upper tier municipality. County of Huron By-law #27-2014 adopts the 2014 Taxation levy. Central Huron's share of the County of Huron's levy requirements is 12.65%. 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 2014 uniform rate is 0.203% reduced from the rate of 0.212% that applied to the 2013 taxation year. O.REG 2/14 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 2014 will be \$610.39. This is a (\$29.56) or (4.62%) impact over the 2013 taxes paid on a property of \$100,000 CVA.

The following is a breakdown of the 2013 and 2014 taxes paid on a residential property with \$100,000 CVA for local purposes, county purposes and school boards with a Total Tax Rate of \$1,336.80. The overall tax rate decrease is (\$60.67) or (4.34%) per \$100,000 of assessment for all municipal and school board purposes.

Year	Central Huron	County	School Boards	Total Taxes
2013	\$639.95	\$545.52	\$212.00	\$1,397.47
2014	\$610.39	\$523.41	\$203.00	\$1,336.80
\$ increase(decrease)	(\$29.56)	(\$22.11)	(\$9.00)	(\$60.67)
% increase(decrease)	-4.62%	-4.05%	-4.25%	-4.34%
% of tax rate of - \$1,336.80	45.66%	39.15%	15.19%	100.00%

The total taxes to be collected for all purposes - Central Huron, County and School Boards =		\$ 12,272,869
Central Huron Share	\$	5,359,347
County Share	\$	4,595,632
School Boards Share	\$	2,317,890
	\$	12,272,869

MUNICIPALITY OF CENTRAL HURON CONSOLIDATED BUDGET 2014

Department	2013 Actual General Taxation	2013 Budget- General Taxation	YTD Variance from budget - General	2014 Budget- General Taxation
Current Year (Surplus) Deficit	\$ (51,283.00)	\$ (51,283)		\$ (296,907)
Taxation Revenue - Central Huron	\$ (5,363,861.91)	\$ (5,346,375)	\$ (17,487)	\$ (146,000)
Taxation Revenue - County	\$ -	\$ -	\$ -	\$ -
Taxation Revenue - School Boards	\$ -	\$ -	\$ -	\$ -
Members of Council	\$ 172,740.65	\$ 175,707	\$ (2,966)	\$ 176,478
General Government	\$ (1,394,886.76)	\$ (1,244,329)	\$ (150,558)	\$ (1,082,317)
Fire Department	\$ 592,679.25	\$ 579,830	\$ 12,849	\$ 550,900
Police Services	\$ 1,219,950.14	\$ 1,232,743	\$ (12,793)	\$ 1,306,610
Conservation Authorities	\$ 160,102.00	\$ 160,102	\$ -	\$ 167,617
Bulding Department	\$ 3,100.75	\$ 47,746	\$ (44,645)	\$ 44,872
By-Law Enforcement	\$ 19,485.35	\$ 21,940	\$ (2,455)	\$ 21,940
Animal Control	\$ (4,283.31)	\$ (400)	\$ (3,883)	\$ (1,505)
Fenceviewers & Livestock Evaluators	\$ 2,333.59	\$ -	\$ 2,334	\$ -
Emergency Measures	\$ 1,750.85	\$ 2,625	\$ (874)	\$ 4,979
Roads	\$ 3,001,191.97	\$ 2,972,634	\$ 28,558	\$ 3,032,298
Crossing Guards	\$ 50,557.00	\$ 52,618	\$ (2,061)	\$ 53,401
Street Lights	\$ 23,233.90	\$ 301	\$ 22,933	\$ (1,423)
Waste & Recycling	\$ 244,728.01	\$ 260,753	\$ (16,025)	\$ 266,257
Cemeteries	\$ 84,441.71	\$ 76,542	\$ 7,900	\$ 58,900
Recreation & Facilities	\$ 1,178,434.12	\$ 994,810	\$ 183,624	\$ 937,222
Planning, Culture & Economic Development	\$ (125,807.24)	\$ (187,311)	\$ 61,504	\$ (175,996)
Equipment	\$ (162,249.60)	\$ -	\$ (162,250)	\$ -
Cash Requirements - Operations	\$ (347,642.53)	\$ (251,347)	\$ (96,296)	\$ 4,917,326

Transfer to Reserves - General	\$ 621,658.65	\$ 379,066	\$ 242,593	\$ 263,829
Transfer from Reserves - General	\$ (389,170.43)	\$ (73,351)	\$ (315,819)	\$ (119,383)
Reserve Funds Interest	\$ 5,030.56	\$ -	\$ 5,031	\$ -
Long Term Debt Payments	\$ 372,294.92	\$ 372,295	\$ (0)	\$ 341,446
Temporary Debt proceeds	\$ (990,869.00)	\$ (2,116,047)	\$ 1,125,178	\$ -
Temporary Debt payments	\$ 85,000.00	\$ 122,916	\$ (37,916)	\$ 694,554
Capital Requirements - General	\$ 3,157,638.55	\$ 3,639,008	\$ (481,369)	\$ 1,448,802
Amortization - General	\$ (2,080,746.64)	\$ (2,072,540)	\$ (8,207)	\$ (2,187,227)
TCA write-offs during year - General	\$ (56,624.00)	\$ -	\$ (56,624)	\$ -
Current Year Deficit (Surplus)	\$ 376,570.08	\$ -	\$ 376,570.08	\$ 5,359,347
2012 Operating (Surplus) Deficit	\$ -			
2012 Capital (Surplus) Deficit (Work in Progress)	\$ -			
2013 Accumulated (Surplus) Deficit - UNAUDITED	\$ 376,570.08			
2013 Accumulated (Surplus) Deficit Capital - UNAUDITED (CAP)	\$ 673,476.61			
2013 Accumulated (Surplus) Operating - UNAUDITED	\$ (296,907.00)			
2014 TAXATION REQUIREMENTS				\$ 5,359,347

MUNICIPALITY OF CENTRAL HURON
CONSOLIDATED BUDGET 2014

Department	2013 Actual Utilities	2013 Budget - Utilities	YTD Variance from Budget Utilities	2014 Budget - Utilities
Sanitary Sewer Systems	\$ (91,395.88)	\$ 50,105	\$ (141,500.88)	\$ (1,289,887)
Waterworks Systems	\$ (242,426.74)	\$ (122,354)	\$ (120,072.74)	\$ (100,345)
	\$ (333,822.62)	\$ (72,249)	\$ (261,573.62)	\$ (1,390,232)
Transfer to Reserves - Utilities	\$ 739,936.27	\$ -	\$ 739,936.27	\$ 1,746,027
Transfer from Reserves - Utilities	\$ (608,490.07)	\$ (135,073)	\$ (473,417.07)	\$ (1,672,759)
Reserve Funds Interest	\$ 8,754.98	\$ -	\$ 8,754.98	
Capital Requirements - Utilities	\$ 525,455.33	\$ 546,257	\$ (20,801.67)	\$ 1,653,300
Assets Disposed fully amortized \$73,398.25	\$ -	\$ -	\$ -	
Amortization - Utilities	\$ (331,833.89)	\$ (338,935)	\$ 7,101.11	\$ (336,336)
Current Year Deficit (Surplus)	-	-	0.00	-

THE CORPORATION OF THE MUNICIPALITY OF CENTRAL HURON

SCHEDULE "A" TO BY-LAW #20 - 2014

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	\$ 671,580,333	0.00523409	\$ 3,515,111.91	0.00203000	\$ 1,363,308.08	0.00610390	\$ 4,099,259.19	0.01336799	\$ 8,977,679.18
R1	TAX	Res/Farm Farmland 1	\$ 307,850	0.00130852	\$ 402.83	0.00050800	\$ 156.39	0.00152598	\$ 469.77	0.0033425	\$ 1,028.99
RG	PIL	Residential PIL General (no ed)	\$ 4,200	0.00523409	\$ 21.98	0.00000000	\$ -	0.00610390	\$ 25.64	0.01133799	\$ 47.62
RP	PIL	Res/Frm Rt/Tax Prv/PIL Full	\$ 4,983,957	0.00523409	\$ 26,086.48	0.00203000	\$ 10,117.43	0.00610390	\$ 30,421.58	0.01336799	\$ 66,625.49
FT	TAX	Farmlands	\$ 420,213,518	0.00130852	\$ 549,857.79	0.00050800	\$ 213,468.47	0.00152598	\$ 641,237.42	0.0033425	\$ 1,404,563.68
TT	TAX	Managed Forests	\$ 3,193,319	0.00130852	\$ 4,178.52	0.00050800	\$ 1,622.21	0.00152598	\$ 4,872.94	0.0033425	\$ 10,673.67
PT	TAX	Pipeline Taxable	\$ 7,087,660	0.00366386	\$ 25,968.19	0.00434760	\$ 30,814.31	0.00427273	\$ 30,283.66	0.01228419	\$ 87,066.16
CT	TAX	Commercial Taxable Full	\$ 43,862,671	0.00575749	\$ 252,538.89	0.01045416	\$ 458,547.38	0.00671429	\$ 294,506.69	0.02292594	\$ 1,005,592.96
CF	PIL	Commercial Taxable (full) PIL (LT Keeps Ed)	\$ 1,896,700	0.00575749	\$ 10,920.23	0.01045416	\$ 19,828.41	0.00671429	\$ 12,734.99	0.02292594	\$ 43,483.63
CG	PIL	Commercial PIL (No Education)	\$ 9,309,781	0.00575749	\$ 53,600.97	0.00000000	\$ -	0.00671429	\$ 62,508.57	0.01247178	\$ 116,109.54
CQ	PIL	Com Rate Tax Ten Prv/ExcLdRt PIL	\$ 158,950	0.00403025	\$ 640.61	0.00731791	\$ 1,163.18	0.00470000	\$ 747.07	0.01604816	\$ 2,550.86
CU	TAX	Commercial Tax Vacant/Excess Land	\$ 557,605	0.00403025	\$ 2,247.29	0.00731791	\$ 4,080.50	0.00470000	\$ 2,620.74	0.01604816	\$ 8,948.53
CX	TAX	Commercial Taxable: Vacant Land	\$ 922,050	0.00403025	\$ 3,716.09	0.00731791	\$ 6,747.48	0.00470000	\$ 4,333.64	0.01604816	\$ 14,797.21
CZ	PIL	Commercial Vacant Land PIL (no ed)	\$ 139,050	0.00403025	\$ 560.41	0.00000000	\$ -	0.00470000	\$ 653.54	0.00873025	\$ 1,213.95
XT	TAX	New Construction Commercial Full	\$ 1,814,755	0.00575749	\$ 10,448.43	0.01045416	\$ 18,971.74	0.00671429	\$ 12,184.79	0.02292594	\$ 41,604.96
IT	TAX	Industrial Taxable Full	\$ 4,918,919	0.00575749	\$ 28,320.63	0.01220000	\$ 60,010.81	0.00671429	\$ 33,027.05	0.02467178	\$ 121,358.49
LT	TAX	Large Industrial Taxable Full	\$ 2,824,000	0.00575749	\$ 16,259.15	0.01220000	\$ 34,452.80	0.00671429	\$ 18,961.15	0.02467178	\$ 69,673.10
IH	PIL	Industrial Taxable: Full, Shared PIL	\$ 6,900	0.00575749	\$ 39.73	0.01220000	\$ 84.18	0.00671429	\$ 46.33	0.02467178	\$ 170.24
IF	PIL	Industrial PIL: Full	\$ 8,300	0.00575749	\$ 47.79	0.01220000	\$ 101.26	0.00671429	\$ 55.73	0.02467178	\$ 204.78
ST	TAX	Shopping Centre Taxable Full	\$ 6,731,355	0.00575749	\$ 38,755.71	0.01045416	\$ 70,370.66	0.00671429	\$ 45,196.27	0.02292594	\$ 154,322.64
IU	TAX	Industrial Taxable: Excess Land	\$ 279,114	0.00403025	\$ 1,124.90	0.00854000	\$ 2,383.63	0.00470000	\$ 1,311.84	0.01727025	\$ 4,820.37
IX	TAX	Industrial Taxable: Vacant Land	\$ 166,750	0.00403025	\$ 672.04	0.00854000	\$ 1,424.05	0.00470000	\$ 783.73	0.01727025	\$ 2,879.82
IJ	PIL	Industrial Vacant PIL	\$ 62,850	0.00403025	\$ 253.30	0.00854000	\$ 536.74	0.00470000	\$ 295.40	0.01727025	\$ 1,085.44
SU	TAX	Shopping Centre Taxable/Excess Land	\$ 120,605	0.00403025	\$ 486.07	0.00731791	\$ 882.58	0.00470000	\$ 566.84	0.01604816	\$ 1,935.49
MT	TAX	Multi Residential Taxable Full	\$ 9,270,000	0.00575749	\$ 53,371.93	0.00203000	\$ 18,818.10	0.00671429	\$ 62,241.47	0.01450178	\$ 134,431.50
E	TAX	Exempt	\$ 52,421,644	0.00000000	\$ -	0.00000000	\$ -	0.00000000	\$ -	0	\$ -
		Total	\$ 1,242,842,836		\$ 4,595,631.87		\$ 2,317,890.39		\$ 5,359,347.00		\$ 12,272,868.30
		Uncapped Totals	\$ 1,159,792,481		\$ 4,121,627.70		\$ 1,619,486.89		\$ 4,806,570.00		
		Capped Totals	\$ 81,235,600		\$ 474,004.17		\$ 698,403.50		\$ 552,776.00		
		Totals	\$ 1,241,028,081		\$ 4,595,631.87		\$ 2,317,890.39		\$ 5,359,346.00		
		Tax Totals	\$ 1,173,850,504		\$ 4,503,461		\$ 2,286,059		\$ 5,251,858		
		Exempt Properties	\$ 52,421,644		\$ -		\$ -		\$ -		
		PIL Totals (included as taxable on Schedule 22A of FIR)	\$ 69,750		\$ 293		\$ 621		\$ 342		
		PIL Totals (included on Schedule 24A of FIR)	\$ 16,500,938		\$ 91,878		\$ 31,210		\$ 107,147		
			\$ 1,242,842,836		\$ 4,595,632		\$ 2,317,890		\$ 5,359,347.00		

THE CORPORATION OF THE MUNICIPALITY OF CENTRAL HURON

SCHEDULE "B" TO BY-LAW #20 - 2014

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	4,441,708	0.00041420	\$ 1,839.76	11,940,084	0.00064092	\$ 7,652.64	\$ 68.22	\$ 3,001.50	191,103,468	0.00054638	\$ 104,415.11
R1	Farmland 1	0	0.00010355	\$ -	0	0.00016023	\$ -	\$ 68.22		0	0.00013660	\$ -
RG	Res PIL Gen (no ed)	0	0.00041420	\$ -	0	0.00064092	\$ -	\$ 68.22		0	0.00054638	\$ -
RP	Residential/Farm	0	0.00041420	\$ -	0	0.00064092	\$ -	\$ 68.22		0	0.00054638	\$ -
FT	Farmlands	0	0.00010355	\$ -	0	0.00016023	\$ -	\$ 68.22		1,112,476	0.00013660	\$ 151.96
TT	Managed Forests	0	0.00010355	\$ -	0	0.00016023	\$ -	\$ 68.22		0	0.00013660	\$ -
PT	Pipeline Taxable	0	0.00028994	\$ -	0	0.00044864	\$ -	\$ 68.22		993,000	0.00038247	\$ 379.79
CT	Comm Taxable Full	233,200	0.00045562	\$ 106.25	812,700	0.00070501	\$ 572.96	\$ 68.22		19,076,801	0.00060102	\$ 11,465.54
CF	Comm (full) PIL	0	0.00045562	\$ -	0	0.00070501	\$ -	\$ 68.22		1,144,200	0.00060102	\$ 687.69
CG	Comm PIL (No Ed)	0	0.00045562	\$ -	0	0.00070501	\$ -	\$ 68.22		727,500	0.00060102	\$ 437.24
CQ	Com Ten Prv/Excl.dRt PIL	0	0.00031893	\$ -	0	0.00049351	\$ -	\$ 68.22		0	0.00042071	\$ -
CU	Comm Vac/Ex Land	0	0.00031893	\$ -	0	0.00049351	\$ -	\$ 68.22		108,750	0.00042071	\$ 45.75
CX	Comm: Vacant Land	0	0.00031893	\$ -	0	0.00049351	\$ -	\$ 68.22		468,950	0.00042071	\$ 197.29
CZ	Comm Vacant Land PIL (no ed)	0	0.00031893	\$ -	0	0.00049351	\$ -	\$ 68.22		0	0.00042071	\$ -
XT	Comm New Cnst	0	0.00045562	\$ -	0	0.00070501	\$ -	\$ 68.22		1,569,500	0.00060102	\$ 943.30
IT	Ind Taxable Full	0	0.00045562	\$ -	526,800	0.00070501	\$ 371.40	\$ 68.22		454,000	0.00060102	\$ 272.86
LT	Lg Ind Taxable Full	0	0.00045562	\$ -	0	0.00070501	\$ -	\$ 68.22		2,824,000	0.00060102	\$ 1,697.28
IH	Ind Tax: Shared PIL	0	0.00045562	\$ -	0	0.00070501	\$ -	\$ 68.22		6,900	0.00060102	\$ 4.15
IF	Industrial PIL: Full	0	0.00045562	\$ -	0	0.00070501	\$ -	\$ 68.22		8,300	0.00060102	\$ 4.99
ST	Shop Ctre Tax Full	0	0.00045562	\$ -	0	0.00070501	\$ -	\$ 68.22		0	0.00060102	\$ -
IU	IndTax: Ex Land	0	0.00031893	\$ -	0	0.00049351	\$ -	\$ 68.22		38,500	0.00042071	\$ 16.20
IX	Ind Tax: Vac Land	0	0.00031893	\$ -	0	0.00049351	\$ -	\$ 68.22		166,750	0.00042071	\$ 70.15
IJ	Ind Vac PIL	0	0.00031893	\$ -	0	0.00049351	\$ -	\$ 68.22		0	0.00042071	\$ -
SU	Shop Ctre/Ex Land	0	0.00031893	\$ -	0	0.00049351	\$ -	\$ 68.22		0	0.00042071	\$ -
MT	Multi ResTax Full	0	0.00045562	\$ -	0	0.00070501	\$ -	\$ 68.22		9,270,000	0.00060102	\$ 5,571.46
E	Exempt	0	0.00000000	\$ -	0	0.00000000	\$ -	\$ 68.22		0	0.00000000	\$ -
	Total	\$ 4,674,908		\$ 1,946.01	13,279,584		\$ 8,597.00		\$ 3,001.50	229,073,095		\$ 126,360.76
	Uncapped Totals			\$ 1,839.76			\$ 7,652.64		\$ 3,001.50			\$ 104,946.86
	Capped Totals			\$ 106.25			\$ 944.36		\$ -			\$ 21,413.90
	Totals			1,946.01			8,597.00		3,001.50			126,360.76

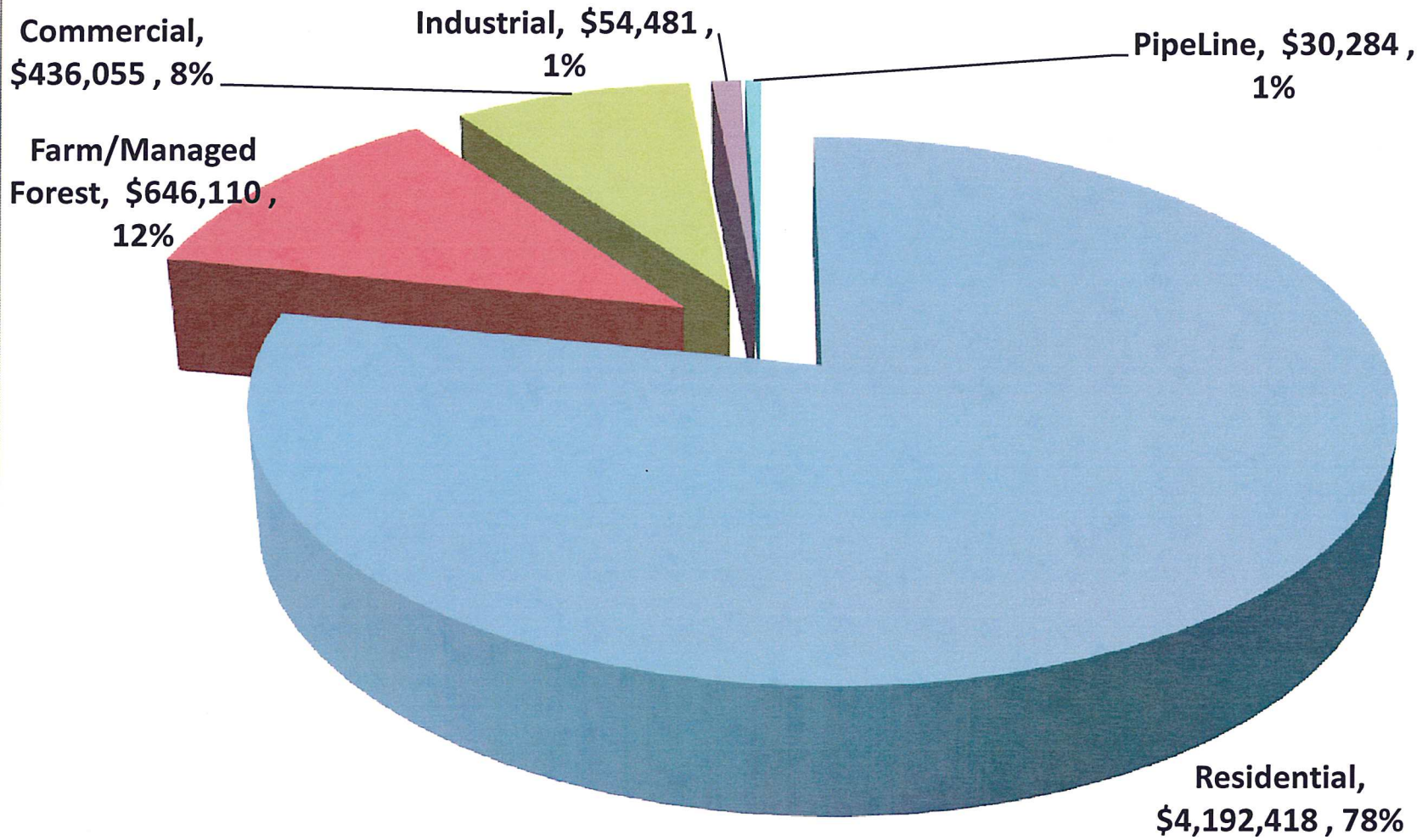
CAPITAL PROJECTS FOR 2014	Projects Budget in 2014	FINANCING			
		TAXATION/ USER FEES/ AMORTIZATION	GRANTS/ DONATIONS/ OTHER	DEBT/ UNFINANCED CAPITAL	RESERVES
AutoCad	\$ 8,283	\$ 8,283			
Fire Command Vehicle-Car #8 (APPROVED)	\$ 28,000	\$ 27,500	\$ 500		
Air Bag	\$ 5,069	\$ -	\$ 5,069		
Fish & Game Line-base coat-(Tower Line to Cty Rd#31 & Telephone to Cty.Rd#31)	\$ 320,000	\$ 320,000			
Blackspoint Road -top coat-(Hwy#8 to Orchard Line)	\$ 245,000	\$ 245,000			
Percival St.-top coat-(Princess to Victoria Terrace)	\$ 12,600	\$ 12,600			
Gordon St.-top coat	\$ 27,000	\$ 27,000			
Shipleigh St.-top coat	\$ 46,800	\$ 46,800			
Beech St.-top coat-(Whitehead to Mill)	\$ 16,200	\$ 16,200			
McKillop Road Bridge-barrier wall, deck repair & drains (APPROVED)	\$ 217,000	\$ 217,000			
Orchard Line Bridge - wing walls (APPROVED)	\$ 120,000	\$ 120,000			
East Street - top coat	\$ 75,000	\$ 75,000			
Replace John Deere Cemetery Lawn Tractor	\$ 17,000	\$ 15,000	\$ 2,000		\$ -
Replace pick-up	\$ 27,000	\$ 24,500	\$ 2,500		\$ -
Kinburn Hall-septic system (APPROVED)	\$ 30,000				\$ 30,000
Kinburn Hall well replacement (APPROVED)	\$ 9,500	\$ 117			\$ 9,383
Library Accessibility	\$ 80,000			\$ -	\$ 80,000
Municipal Building - accessible back doors	\$ 8,000	\$ 8,000			
Fire Hall - second floor	\$ 59,000	\$ 59,000			
CHCC - Transfer Switch and Generator	\$ 80,350	\$ 80,350			
Scheduling Software (APPROVED)	\$ 4,000	\$ 4,000			
REACH - Temporary Stalls (8 - 10 stalls)	\$ 10,000	\$ 10,000			
REACH - Furniture - desks for classrooms	\$ 3,000	\$ 3,000			
SUB - TOTAL GENERAL CAPITAL PROJECT	\$ 1,448,802	\$ 1,319,350	\$ 10,069	\$ -	\$ 119,383
SEWER - Clinton Sewage Treatment Plant-air blower replacement (APPROVED)	\$ 265,000		\$ 65,000		\$ 200,000
SEWER - Clinton Sewage Treatment Plant-Rehabilitation (bal of work)	\$ 1,288,300		\$ 1,288,300		
SEWER - General Relining	\$ 50,000				\$ 50,000
SEWER - water meter replacement program (2014-2016) 40% of costs(APPROVED)	\$ 20,000				\$ 20,000
SEWER - Amortization to finance capital	\$ -	\$ 157,205			\$ (157,205)
WATER - water meter replacement program (2014-2016) 60% of costs(APPROVED)	\$ 30,000				\$ 30,000
WATER - Amortization to finance capital	\$ -	\$ 179,131			\$ (179,131)
	\$ -				\$ -
SUB - TOTAL SEWER/WATER/STREET LIGHTS CAPITAL PROJECT	\$ 1,653,300	\$ 336,336	\$ 1,353,300	\$ -	\$ (36,336)
Total Capital and Financing 2014	\$ 3,102,102	\$ 1,655,686	\$ 1,363,369	\$ -	\$ 83,047

Amortization to levy \$ 2,523,563 \$ 2,172,704 General amortization
\$ 350,859 Utilities/Street Lights amortization

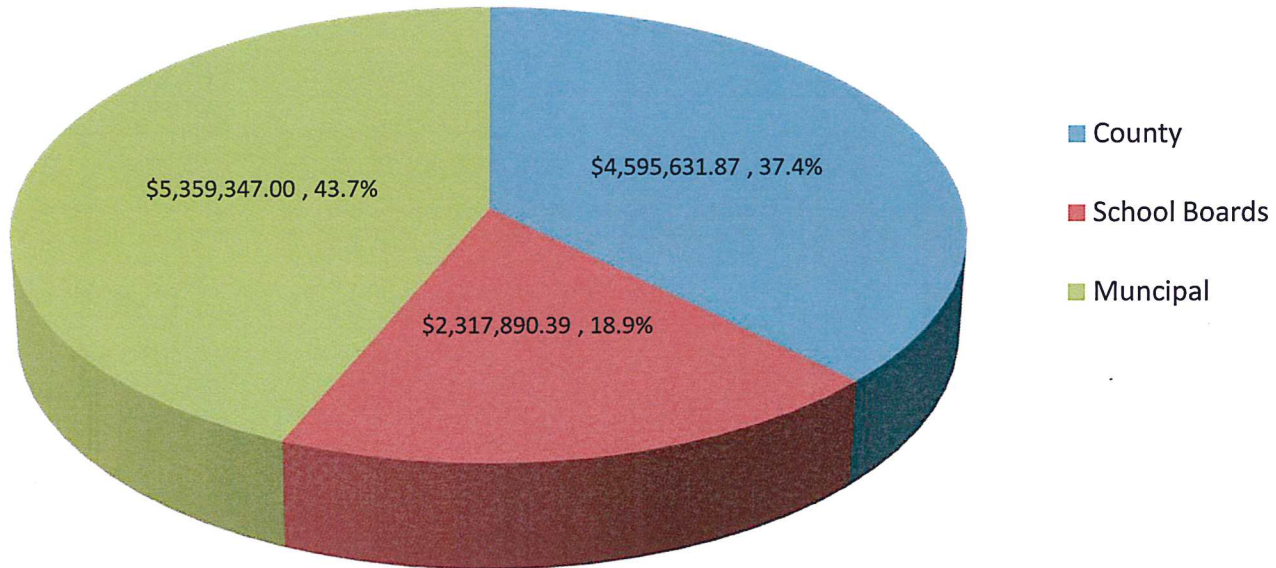
Election operating expense \$30,000 financed from Reserve for Elections

<u>Transfer to Reserves</u>	
\$ 7,500	Election
\$ 500	Insurance Deductible
\$ 42,467	Fire
\$ 50,000	Reserve for Facilities
\$ 16,246	Street Lights
\$ 10,000	Blyth Hullett Reserve Fund
\$ 137,116	Reserve for Tax Stabilization
\$ 263,829	<u>Total General</u>
\$ 157,205	Sewer
\$ 179,131	Water
\$ 336,336	<u>Total Utilities</u>
\$ 600,165	TOTAL TRANSFERS

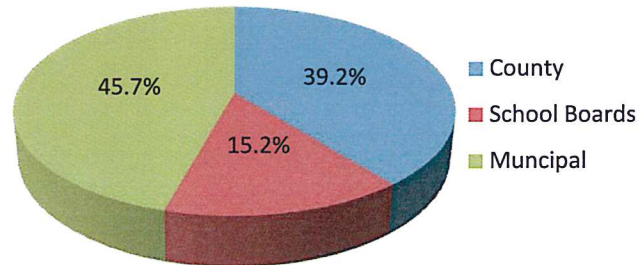
**MUNICIPALITY OF CENTRAL HURON
2014 Taxation by Tax Assessment Class**



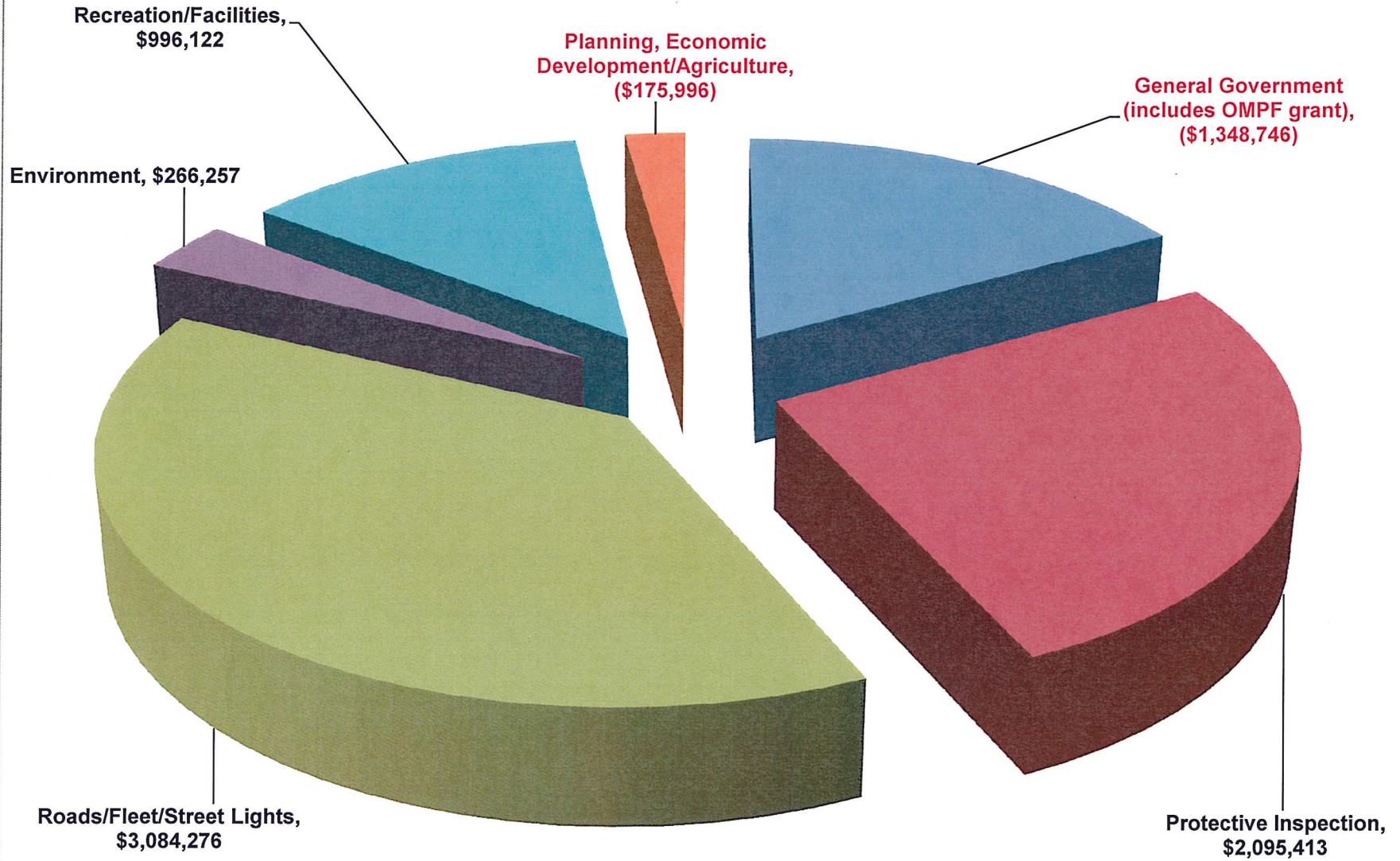
Distribution of 2014 Taxes
(including all classes i.e. Comm.,
Industrial, Residential, Farm etc.)



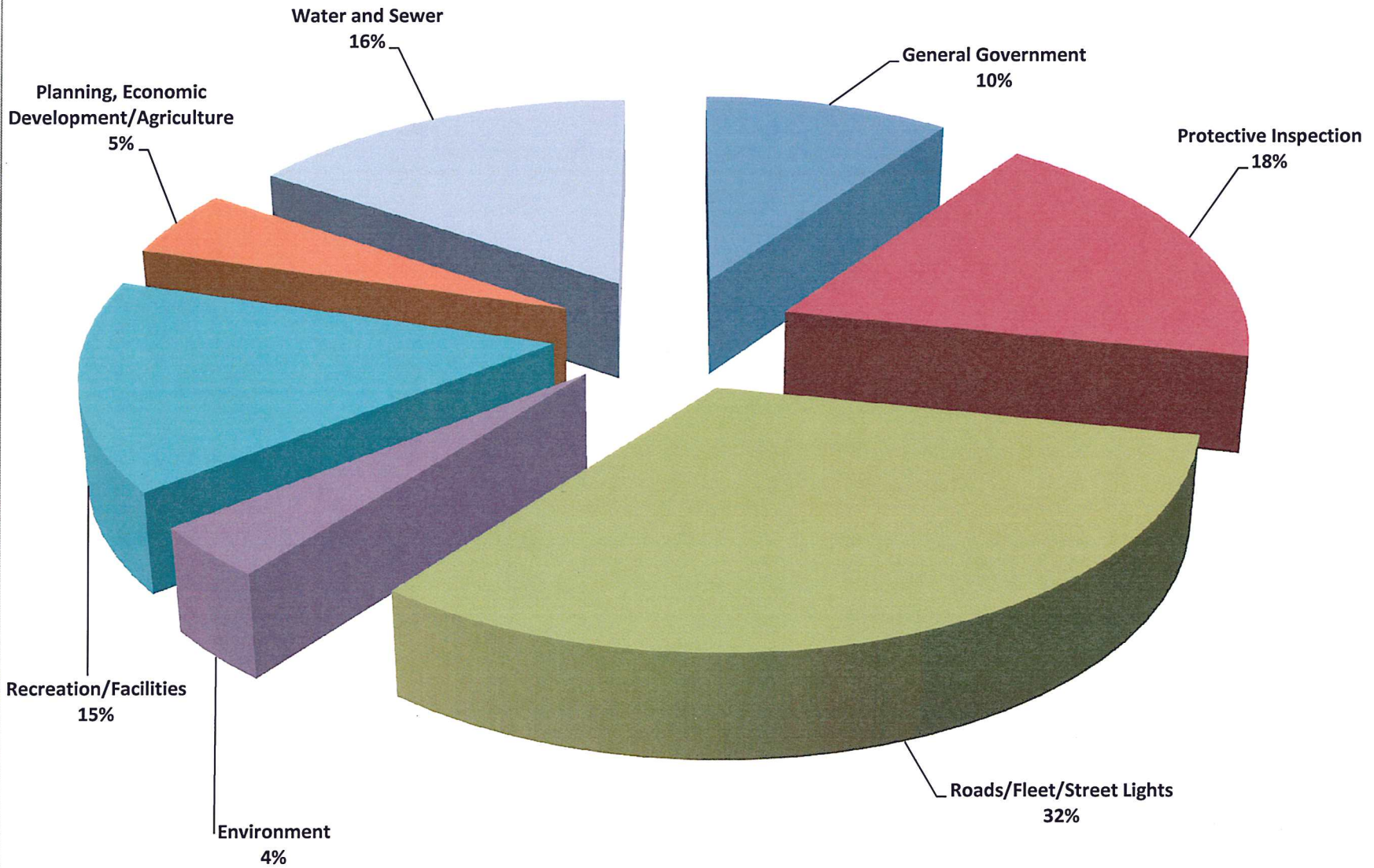
Dist. of 2014 Residential taxes only



MUNICIPALITY OF CENTRAL HURON 2014 Taxation by Function/Service

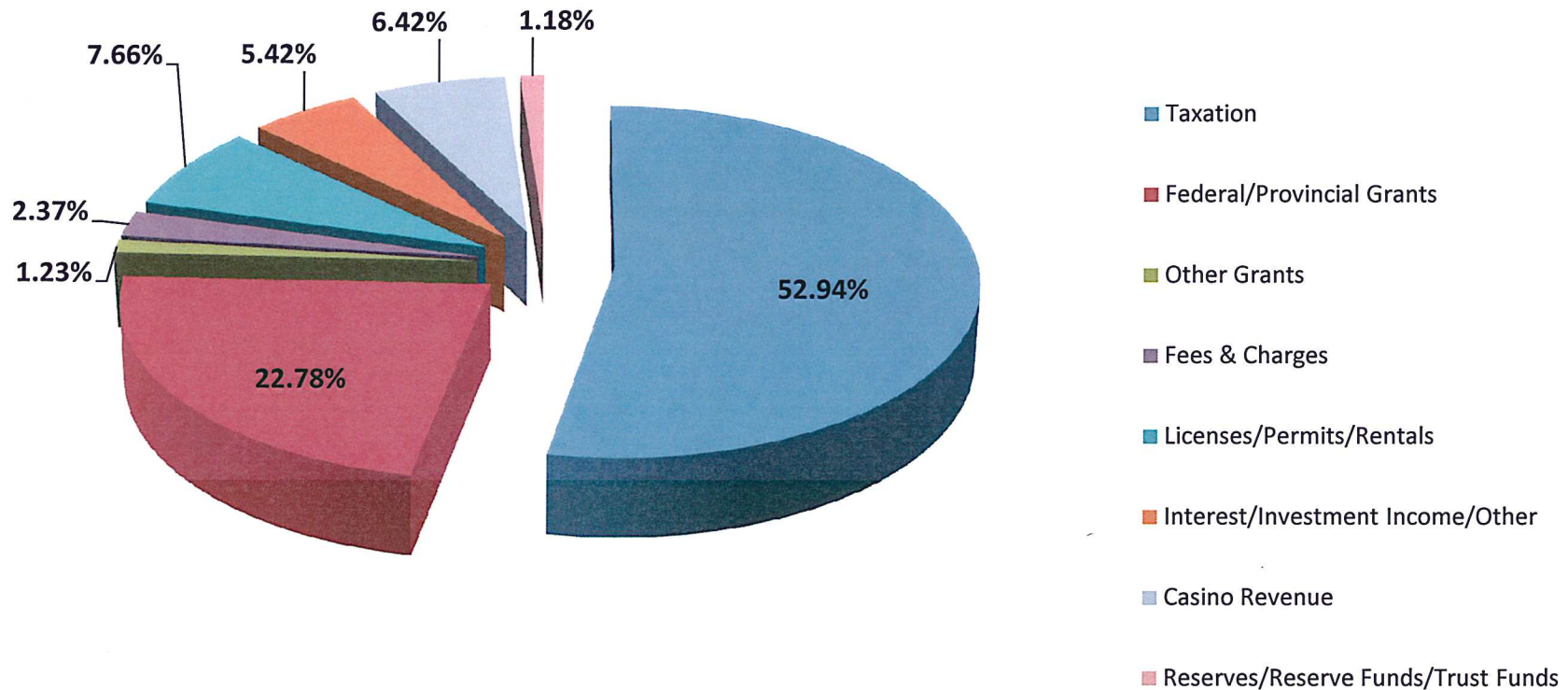


Municipality of Central Huron 2014 Expense Budget by Function/Service



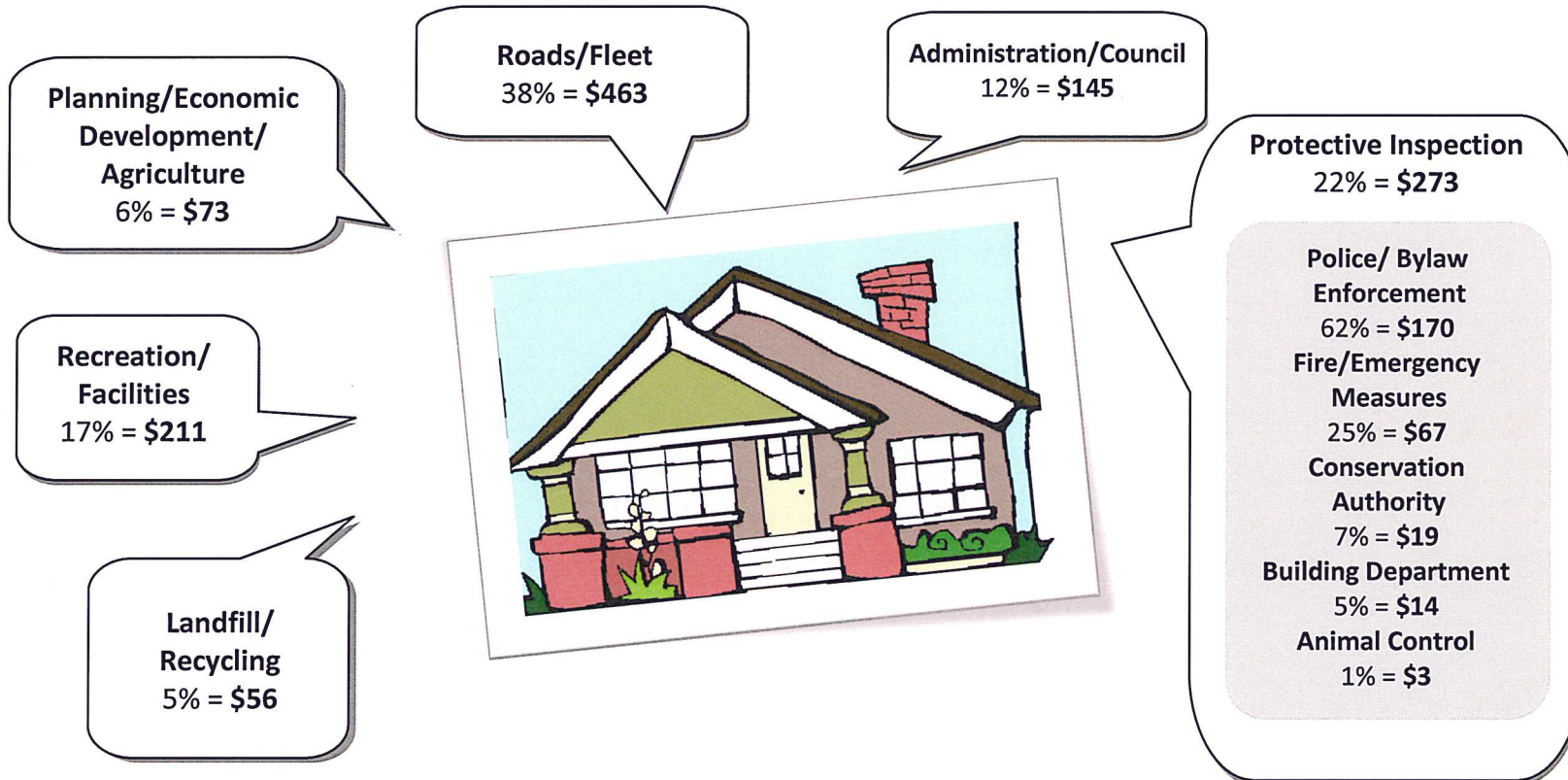
CENTRAL HURON

Sources of Operating Revenue



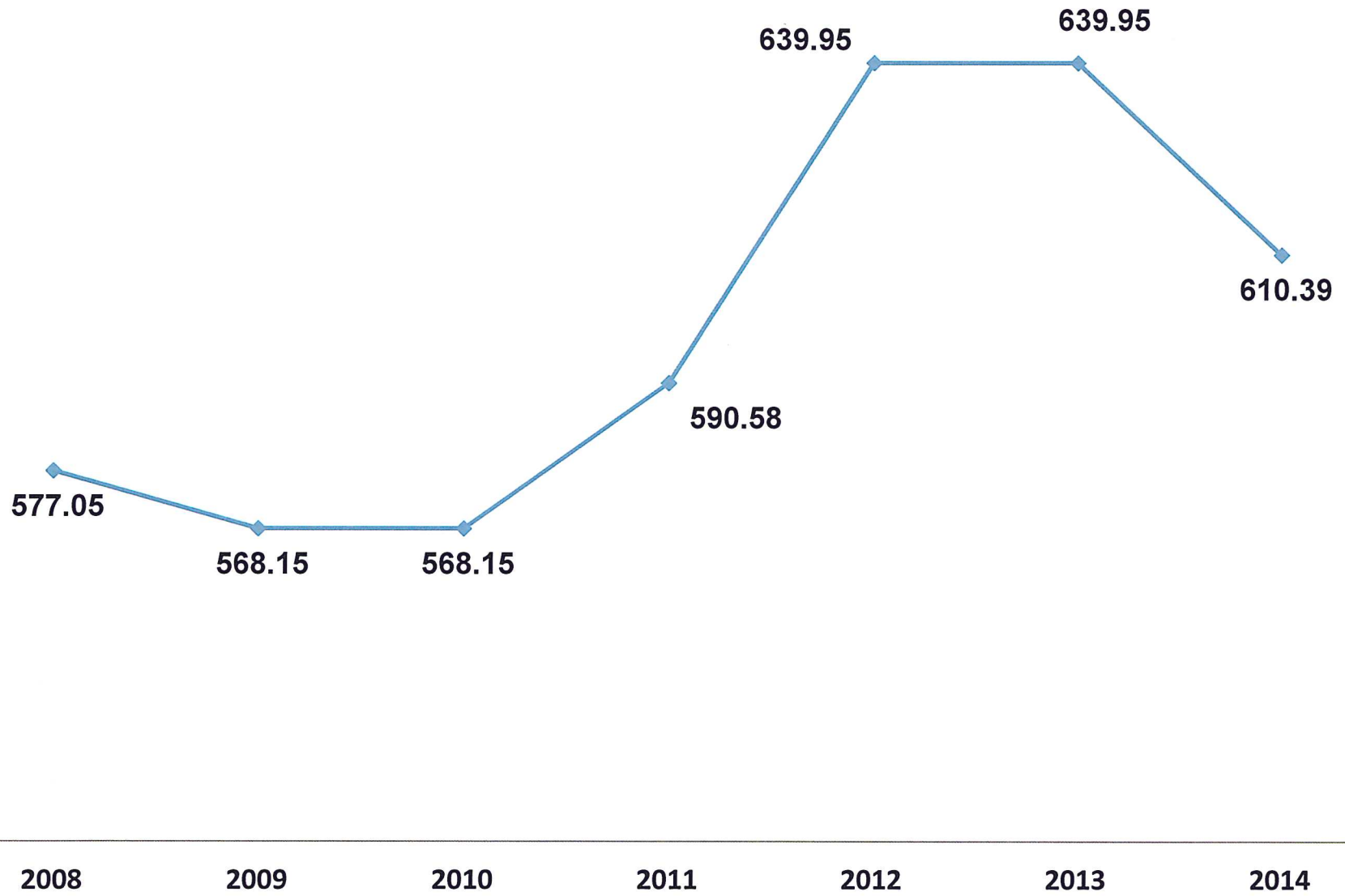
Sources of Revenue do not include revenue for user fee services such as Water, Wastewater, Street Lights and Waste Collection

A house assessed at \$200,000 will pay \$2,674 in taxes in 2014 of which \$1,047 goes to the County, \$406 goes to the School Boards and Central Huron gets \$1,221 which is distributed across municipal service delivery (including capital maintenance) as illustrated below

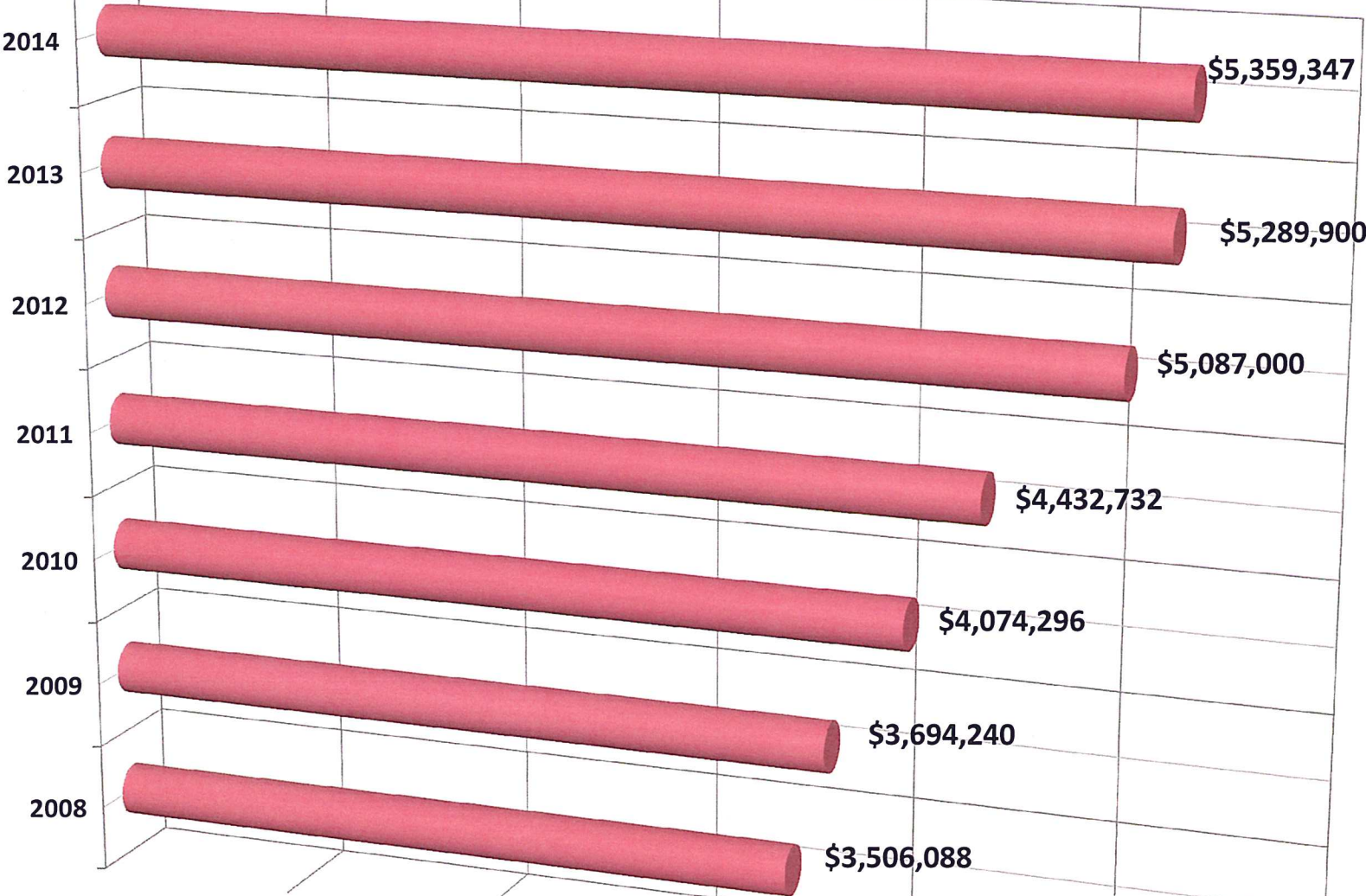


Scenario does not include user-pay services such as water, wastewater, streetlights, and garbage collection.

Central Huron Tax Rates 2008-2014



Central Huron Levy Requirements by Year



2014 Tax Billing Impact by Class

Class	Assessment	Year	Tax Rate by purpose			Tax Breakdown by purpose			Total Property Taxes	Tax Impact 2013 over 2012
			Central Huron	County	School Boards	Central Huron	County	School Boards		
RT-Residential	\$ 150,000.00	2014	0.00610390	0.00523409	0.00203000	\$ 915.59	\$ 785.11	\$ 304.50	\$ 2,005.20	\$ (90.99)
		2013	0.00639949	0.00545515	0.00212000	\$ 959.92	\$ 818.27	\$ 318.00	\$ 2,096.19	
RT-Residential	\$ 200,000.00	2014	0.00610390	0.00523409	0.00203000	\$ 1,220.78	\$ 1,046.82	\$ 406.00	\$ 2,673.60	\$ (121.33)
		2013	0.00639949	0.00545515	0.00212000	\$ 1,279.90	\$ 1,091.03	\$ 424.00	\$ 2,794.93	
RT-Residential	\$ 350,000.00	2014	0.00610390	0.00523409	0.00203000	\$ 2,136.37	\$ 1,831.93	\$ 710.50	\$ 4,678.80	\$ (212.32)
		2013	0.00639949	0.00545515	0.00212000	\$ 2,239.82	\$ 1,909.30	\$ 742.00	\$ 4,891.12	
FT-Farm	\$ 750,950.00	2014	0.00152598	0.00130852	0.00050800	\$ 1,145.93	\$ 982.63	\$ 381.48	\$ 2,510.04	\$ (113.52)
		2013	0.00159987	0.00136379	0.00053000	\$ 1,201.42	\$ 1,024.14	\$ 398.00	\$ 2,623.56	
CT-Commercial	\$1,042,000.00	2014	0.00671429	0.00575749	0.01045416	\$ 6,996.29	\$ 5,999.30	\$ 10,893.23	\$ 23,888.82	\$ (857.66)
		2013	0.00703944	0.00600067	0.01070891	\$ 7,335.10	\$ 6,252.70	\$ 11,158.68	\$ 24,746.48	
LT-Large Industrial	\$2,824,000.00	2014	0.00671429	0.00575749	0.01220000	\$ 18,961.15	\$16,259.15	\$ 34,452.80	\$ 69,673.10	\$ (2,734.57)
		2013	0.00703944	0.00600067	0.01260000	\$ 19,879.38	\$16,945.89	\$ 35,582.40	\$ 72,407.67	
IT-Industrial	\$ 62,315.00	2014	0.00671429	0.00575749	0.01220000	\$ 418.40	\$ 358.78	\$ 760.24	\$ 1,537.42	\$ (60.34)
		2013	0.00703944	0.00600067	0.01260000	\$ 438.66	\$ 373.93	\$ 785.17	\$ 1,597.76	
MT-Multi-Residential	\$ 521,000.00	2014	0.00671429	0.00575749	0.00203000	\$ 3,498.15	\$ 2,999.65	\$ 1,057.63	\$ 7,555.43	\$ (342.99)
		2013	0.00703944	0.00600067	0.00212000	\$ 3,667.55	\$ 3,126.35	\$ 1,104.52	\$ 7,898.42	

CENTRAL HURON - RESERVES - RESERVE FUNDS & TRUST FUNDS											
	GL #	December 31/2012 Balances	2013 Actual Transfers In	Interest	2013 Actual Transfers Out	December 31, 2013 Balance of Fund	2014 Budgeted Transfers In	Interest	2014 Budgeted Transfers Out	December 31/2014 Balances	
DISCRETIONARY RESERVES											
Reserve for Working Funds	10-0000-3202	\$1,050,000.00	\$0.00	-	-	\$1,050,000.00	\$0.00	-	-	\$1,050,000.00	
Tax Stabilization	10-0000-3204	\$651,510.86	\$129,167.35	-	\$(85,600.00)	\$695,068.22	\$197,116.00	-	-	\$742,184.22	
Reserve for Elections	10-0000-3205	\$15,461.99	\$7,275.00	-	-	\$22,736.99	\$7,500.00	-	-	\$30,236.99	
Reserve for Insurance Deductible	10-0000-3208	\$13,025.52	\$11,965.00	-	\$(425.50)	\$24,575.02	\$500.00	-	-	\$25,075.02	
Reserve for WSIB Central Huron	10-0000-3312	\$72,586.27	\$3,641.35	-	-	\$76,227.63	\$0.00	-	-	\$76,227.63	
Reserve for Office Equipment	10-0000-3314	\$32,919.60	\$15,255.00	-	\$(12,518.28)	\$35,657.32	\$0.00	-	-	\$35,657.32	
Reserve for Equipment	10-0000-3316	\$153,968.86	\$162,249.50	-	\$(70,253.00)	\$245,965.46	\$0.00	-	-	\$245,965.46	
Reserve for Central Huron Fire	10-0000-3322	\$73,220.12	\$59,965.00	-	-	\$143,205.12	\$42,467.00	-	-	\$185,672.12	
Reserve for Roads & Bridges Projects	10-0000-3350	\$0.00	\$202,900.00	-	\$(202,900.00)	\$0.00	\$0.00	-	-	\$0.00	
Reserve for Roads Work Sheds	10-0000-3354	\$0.00	\$0.00	-	-	\$0.00	\$0.00	-	-	\$0.00	
Reserve for Library	10-0000-3364	\$259,088.48	\$0.00	-	-	\$259,088.48	\$0.00	-	\$(80,000.00)	\$179,088.48	
Reserve for Facilities	10-0000-3368	\$185,800.00	\$0.00	-	-	\$185,800.00	\$50,000.00	-	-	\$235,800.00	
Reserve for Street Lights	10-0000-3372	\$27,448.85	\$14,709.00	-	\$(17,463.65)	\$24,694.20	\$16,246.00	-	-	\$40,940.20	
Reserve for Mid Huron Landfill Successor	10-0000-3380	\$94,729.42	\$0.00	-	-	\$94,729.42	\$0.00	-	-	\$94,729.42	
Reserve for Ward 2 Capital	10-0000-3390	\$39,383.13	\$0.00	-	-	\$39,383.13	\$0.00	-	\$(30,383.00)	\$9.13	
RESERVE FUNDS		\$2,589,163.10	\$617,118.32	-	\$(389,170.43)	\$2,817,110.99	\$253,829.00	-	\$(119,383.00)	\$2,957,556.99	
Reserve Fund - Water	10-9120-3200	\$315,415.99	\$431,257.22	\$3,283.17	\$(273,242.74)	\$476,713.64	\$279,476.00	-	\$(30,000.00)	\$726,189.64	
Reserve Fund - Wastewater	10-9110-3200	\$342,275.88	\$300,679.05	\$5,471.81	\$(28,482.35)	\$329,934.39	\$1,465,651.00	-	\$(1,642,759.00)	\$153,726.39	
Reserve Fund - Ball's Bridge	10-9130-3200	\$168,390.78	-	\$2,862.92	-	\$171,253.70	-	-	-	\$171,253.70	
Reserve Fund - Blyth Landfill	10-9140-3200	\$121,705.28	-	\$2,069.46	-	\$123,774.72	\$10,000.00	-	-	\$133,774.72	
Reserve Fund - Recreation	10-9160-3200	\$6,633.06	-	\$7.66	-	\$6,700.62	-	-	-	\$6,700.62	
Reserve Fund - Kirburn Hall	10-9166-3200	\$0.00	\$4,540.33	\$30.62	-	\$4,570.95	-	-	-	\$4,570.95	
		\$954,420.97	\$744,476.60	\$13,785.54	\$(599,735.09)	\$1,112,948.02	\$1,756,027.00	\$0.00	\$(1,672,759.00)	\$1,196,216.02	
TOTAL RESERVES & RESERVE FUNDS		\$3,543,584.07	\$1,361,594.92	\$13,785.54	\$(988,905.52)	\$3,930,059.01	\$2,009,856.00	\$0.00	\$(1,792,142.00)	\$4,147,773.01	
OBLIGATORY DEFERRED REVENUE											
Gas Tax Fund	10-9320-2450	\$10,933.27	\$234,387.68	\$654.25	\$(245,311.00)	\$654.20	\$219,801.00	-	\$(219,801.00)	\$654.20	
Ward 2 Pit Rehabilitation	10-9330-2450	\$12,287.76	-	\$219.32	-	\$12,517.08	-	-	-	\$12,517.08	
Parkland Reserve	10-9370-2450	\$29,650.33	-	\$499.89	0.00	\$30,150.22	-	-	0.00	\$30,150.22	
Community Complex Fundraising	10-9372-2450	\$161.20	\$123,586.50	\$193.01	\$(123,000.00)	\$390.71	\$72,500.00	-	\$(72,500.00)	\$990.71	
Auburn Playground	10-9374-2450	\$961.26	-	\$4.71	\$(752.29)	\$213.18	-	-	0.00	\$213.18	
TOTAL OBLIGATORY DEFERRED REVENUE		\$53,983.82	\$357,974.18	\$1,571.18	\$(3369,063.79)	\$44,465.39	\$292,301.00	\$0.00	\$(292,301.00)	\$44,465.39	
TRUSTS											
Clifton Cemetery Trust	60-9650-3500	\$229,123.14	\$2,880.00	\$3,944.04	\$(3,944.04)	\$237,403.14	-	-	-	\$237,403.14	
Hope Chapel Trust	62-9652-3500	\$5,400.00	\$850.00	\$6.89	\$(6.89)	\$6,250.00	-	-	-	\$6,250.00	
Hullitt Cemetery Trust	64-9654-3500	\$2,300.00	-	\$39.20	\$(39.20)	\$2,300.00	-	-	-	\$2,300.00	
Radar Trust	60-9660-3500	\$3,798.85	-	\$64.47	\$(60.00)	\$3,363.32	-	-	-	\$3,363.32	
Wilson Trust	62-9662-3500	\$37,215.36	-	\$67.64	\$(26,618.49)	\$12,234.51	-	-	\$(7,203.00)	\$5,031.51	
TOTAL TRUST FUNDS		\$277,837.35	\$9,130.00	\$9,781.24	\$(35,197.62)	\$261,650.97	\$0.00	\$0.00	\$(7,203.00)	\$254,447.97	
	4/1/2014 15:33	\$3,875,405.24	\$1,728,699.10	\$25,137.96	\$(1,393,166.53)	\$4,236,075.37	\$2,302,157.00	\$0.00	\$(2,091,646.00)	\$4,446,586.37	

**MUNICIPALITY OF CENTRAL HURON
LOAN BALANCES**

FINANCIAL INST.	LOAN #	Name of borrower	Amount of Issue	Term in Years	PURPOSE	ORIG. ADVANCE DATE	EXPIRY DATE	Rate	TERMS	PRIN Dec 31/13	PRIN Dec 31/14	PRIN Dec 31/15	PRIN Dec 31/16	PRIN Dec 31/17	PRIN Dec 31/18	PRIN Dec 31/35	Total Interest Expense over life of loan
Bank of Montreal	6031-974	Municipality of Central Huron	\$ -	0	Operating Line of Credit	Revolving	Revolving	Prime	Prime/Revolving - \$2,000,000 limit								
Bank of Montreal	6033-769	Municipality of Central Huron	\$ 247,000	5	Equipment	08/10/2008	2013	4.86%	5yr term monthly Princ. Pymt annual pmt = \$49,404	\$ -							
OSIFA		Municipality of Central Huron	\$ 3,780,000	25	REACH	6/15/2011	2036	4.44%	25 yrs semi-annual pmts	\$ 3,560,438.00	\$ 3,465,637.73	\$ 3,366,581.62	\$ 3,263,078.59	\$ 3,154,929.01	\$ 3,041,924.29	\$ 123,186.29	\$ 2,516,074.04
OILC (OSIFA)		Municipality of Central Huron	\$ 272,329	5	REACH	6/15/2011	2016	2.69%	5 yrs semi-annual pmts	\$ 140,710.86	\$ 85,551.89	\$ 28,899.17	\$ -				\$ 20,549.15
OILC (OSIFA)		Municipality of Central Huron	\$ 325,000		Loader & Grader	5/3/2010	2015	3.25%	Principal \$325,000 5 yrs semi-annual payments Annual	\$ 103,057.29	\$ 34,907.62	\$ -					\$ 29,748.88
Bank of Montreal	6999-987	Municipality of Central Huron	\$ 202,000	5	Dump Truck	3/1/2011	Feb, 2015	Prime	Principal \$202,000 5 yrs monthly princ payments of \$3,366	\$ 87,516.00	\$ 47,124.00	\$ 6,732.00	\$ -	\$ -			
Borrowed from Tax Stabilization Reserve		Municipality of Central Huron	\$ 210,789	3	Dump Truck	Dec 1 2012	Nov-15	1.10%	Principal \$210,789- Journal entry to redistribute equity	\$ 134,670.75	\$ 64,407.75						
OILC (OSIFA)		Municipality of Central Huron	\$ 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	\$ 1,380,490.45	\$ 1,297,545.63	\$ 1,211,883.21	\$ 1,123,414.13	\$ 1,032,046.45	\$ 937,685.19		\$ 407,133.76
OILC (OSIFA)		Municipality of Central Huron	\$ 500,000	0	Community Complex	4/1/2011	22-Jul-15	construction loan rate	construction loan - original \$2 mil -bal of loan to debenture	\$ 247,000.00							
OILC		Municipality of Central Huron	\$ 255,869	5	Harlock Bridge		23-Jul-18	construction loan rate	construction loan	\$ 255,869.00							
OILC		Municipality of Central Huron	\$ 1,900,000	5	Solar Panel Projects		23-Jul-18	construction loan rate	construction loan	\$ 735,000.00							
									Total Principal Debt	\$ 5,653,883.35	\$ 4,995,174.62	\$ 4,614,096.00	\$ 4,386,492.72	\$ 4,186,975.46	\$ 3,979,609.48	\$ 123,186.29	\$ 2,973,505.83

Account Description	2012 YTD	2012 BUDGET	2013 YTD	2013 BUDGET	2014 BUDGET
<u>0900 County Taxation</u>					
<u>Revenue</u>					
County Tax Revenue	4,370,550.62	4,370,551.00	4,450,274.17	4,450,274.00	0.00
County Taxation Supplemental	54,055.70	0.00	38,784.89	0.00	0.00
County Taxation Write-offs	(49,803.15)	0.00	(70,242.35)	0.00	0.00
County Taxation Capping	201.92	0.00	247.95	0.00	0.00
County Taxation PILS	95,516.86	86,491.00	124,637.62	59,026.00	0.00
Revenue	<u>4,470,521.95</u>	<u>4,457,042.00</u>	<u>4,543,702.28</u>	<u>4,509,300.00</u>	<u>0.00</u>
<u>Expense</u>					
Transfer County Taxes	(4,470,521.95)	(4,457,042.00)	(4,543,702.28)	(4,509,300.00)	0.00
Expense	<u>(4,470,521.95)</u>	<u>(4,457,042.00)</u>	<u>(4,543,702.28)</u>	<u>(4,509,300.00)</u>	<u>0.00</u>
0900 County Taxation	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>0910 Education Taxation</u>					
<u>Revenue</u>					
Education Taxation	2,267,857.01	2,267,856.00	2,275,658.09	2,275,656.00	0.00
Education Taxation Supplemental	24,639.46	0.00	18,706.35	0.00	0.00
Education Taxation Write-offs	(29,370.12)	0.00	(40,584.92)	0.00	0.00
Education Taxation PILS	8,223.84	0.00	14,968.89	27,962.00	0.00
Revenue	<u>2,271,350.19</u>	<u>2,267,856.00</u>	<u>2,268,748.41</u>	<u>2,303,618.00</u>	<u>0.00</u>
<u>Expense</u>					
Transfer Educational Taxes	(2,271,350.19)	(2,267,856.00)	(2,268,748.41)	(2,303,618.00)	0.00
Expense	<u>(2,271,350.19)</u>	<u>(2,267,856.00)</u>	<u>(2,268,748.41)</u>	<u>(2,303,618.00)</u>	<u>0.00</u>
0910 Education Taxation	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>0999 Prior Yr Surplus/Deficit</u>					
<u>Revenue</u>					
Prior Year Surplus/(Deficit)	(302,931.00)	(302,931.00)	51,283.00	51,283.00	296,907.00

Account Description	2012 YTD	2012 BUDGET	2013 YTD	2013 BUDGET	2014 BUDGET
Revenue	(302,931.00)	(302,931.00)	51,283.00	51,283.00	296,907.00
0999 Prior Yr Surplus/Deficit	(302,931.00)	(302,931.00)	51,283.00	51,283.00	296,907.00
<u>1000 Taxation Revenue</u>					
<u>Revenue</u>					
Lower Tier Taxation	4,988,286.82	4,988,288.00	5,220,658.22	5,220,658.00	0.00
Lower Tier Taxation Supplemental	59,281.49	129,176.00	45,102.62	156,468.00	77,000.00
Lower Tier Taxation Write-offs	(47,223.58)	(25,000.00)	(81,774.73)	(99,993.00)	(44,000.00)
Lower Tier Taxation PILS	141,417.06	130,955.00	179,875.80	69,242.00	113,000.00
Revenue	5,141,761.79	5,223,419.00	5,363,861.91	5,346,375.00	146,000.00
1000 Taxation Revenue	5,141,761.79	5,223,419.00	5,363,861.91	5,346,375.00	146,000.00
<u>1100 General Government - Council</u>					
<u>Expense</u>					
Council Wages	(138,555.41)	(132,470.00)	(143,123.75)	(139,275.00)	(141,367.00)
Conventions, Training & Expenses	(26,519.22)	(36,310.00)	(29,616.90)	(36,432.00)	(35,111.00)
Expense	(165,074.63)	(168,780.00)	(172,740.65)	(175,707.00)	(176,478.00)
1100 General Government - Council	(165,074.63)	(168,780.00)	(172,740.65)	(175,707.00)	(176,478.00)
<u>1200 General Government</u>					
<u>Revenue</u>					
Grants - Provincial	2,200,059.94	2,175,100.00	2,105,500.00	2,125,500.00	2,000,300.00
Grants - Federal	0.00	0.00	0.00	0.00	0.00
Misc Fess - Certificates/Affidavits	29,919.41	13,000.00	11,948.67	11,600.00	11,600.00
License Fees	5,610.40	11,000.00	7,353.48	9,000.00	9,000.00
Other Revenue	159,533.46	177,000.00	178,003.06	143,000.00	169,000.00
Sale of Municipal Property/Assets	0.00	0.00	0.00	0.00	0.00
Revenue	2,395,123.21	2,376,100.00	2,302,805.21	2,289,100.00	2,189,900.00
<u>Expense</u>					
Wages & Benefits	(682,516.67)	(678,300.00)	(595,771.84)	(696,280.00)	(723,725.00)

Account Description	2012 YTD	2012 BUDGET	2013 YTD	2013 BUDGET	2014 BUDGET
Interest - Long Term Debt	0.00	0.00	0.00	0.00	0.00
Insurance Claims	0.00	(2,000.00)	0.00	0.00	0.00
Operating Supplies & Expenses	(203,696.61)	(222,076.00)	(206,041.03)	(241,253.00)	(268,211.00)
Consulting Services	0.00	0.00	0.00	0.00	0.00
Contracted Services	(20,872.45)	(500.00)	(27,610.74)	(28,533.00)	(19,500.00)
Engineering Services	0.00	0.00	0.00	0.00	0.00
Legal Services	(16,418.55)	(20,000.00)	(17,964.60)	(20,000.00)	(20,000.00)
Rents and Financial Expenses	(8,092.71)	(8,000.00)	(8,739.69)	(8,150.00)	(8,750.00)
BIA Transfer	(27,000.00)	(27,000.00)	(27,000.00)	(27,000.00)	(27,000.00)
Depreciation	(18,439.80)	(16,075.00)	(20,888.48)	(15,256.00)	(31,514.00)
Capital Disposal & Write downs	0.00	0.00	0.00	0.00	0.00
Expense	<u>(977,036.79)</u>	<u>(973,951.00)</u>	<u>(904,016.38)</u>	<u>(1,036,472.00)</u>	<u>(1,098,700.00)</u>
1200 General Government	<u>1,418,086.42</u>	<u>1,402,149.00</u>	<u>1,398,788.83</u>	<u>1,252,628.00</u>	<u>1,091,200.00</u>
<u>1250 Health and Safety</u>					
<u>Expense</u>					
Wages and Benefits	(8,032.98)	(8,095.00)	(2,293.22)	(3,099.00)	(3,283.00)
Equipment Usage	(66.00)	(150.00)	(149.34)	0.00	(200.00)
Operating Supplies & Expenses	(2,395.08)	(1,250.00)	(889.65)	(5,200.00)	(5,400.00)
Expense	<u>(10,494.06)</u>	<u>(9,495.00)</u>	<u>(3,332.21)</u>	<u>(8,299.00)</u>	<u>(8,883.00)</u>
1250 Health and Safety	<u>(10,494.06)</u>	<u>(9,495.00)</u>	<u>(3,332.21)</u>	<u>(8,299.00)</u>	<u>(8,883.00)</u>
<u>2100 Fire</u>					
<u>Revenue</u>					
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	0.00
Fire Calls & Services	17,889.58	12,213.00	22,327.04	25,697.00	35,253.00
Fire Department Rental Revenue	420.00	450.00	60.00	450.00	450.00
Donations - Fire	0.00	0.00	0.00	0.00	0.00

Account Description	2012 YTD	2012 BUDGET	2013 YTD	2013 BUDGET	2014 BUDGET
Proceeds from Sale of Assets	0.00	0.00	0.00	0.00	0.00
Revenue	<u>18,309.58</u>	<u>12,663.00</u>	<u>22,387.04</u>	<u>26,147.00</u>	<u>35,703.00</u>
<u>Expense</u>					
Wages and Benefits	(147,177.96)	(131,150.00)	(141,560.88)	(135,633.00)	(137,986.00)
Interest - Long Term Debt	0.00	0.00	0.00	0.00	0.00
Building & Bldg Equip Maintence	(12,710.42)	(18,350.00)	(15,226.76)	(15,850.00)	(15,850.00)
Fleet/Equipment	(8,877.50)	(9,450.00)	(5,546.32)	(8,750.00)	(7,050.00)
Operating Supplies & Expenses	(88,993.53)	(103,020.00)	(122,475.94)	(125,198.00)	(101,735.00)
Contracted Services	(12,328.89)	(7,400.00)	(18,079.65)	(8,182.00)	(12,882.00)
Legal Services	0.00	(1,000.00)	0.00	(1,000.00)	(1,000.00)
Rents and Financial Charges	(13.16)	(100.00)	(9.36)	(100.00)	(100.00)
External Transfers for Services	(215,773.21)	(224,500.00)	(242,203.12)	(241,299.00)	(240,033.00)
Depreciation	(89,773.57)	(108,197.00)	(69,964.26)	(69,965.00)	(69,967.00)
Capital Disposals & Write-Downs	(19,212.39)	0.00	0.00	0.00	0.00
Expense	<u>(594,860.63)</u>	<u>(603,167.00)</u>	<u>(615,066.29)</u>	<u>(605,977.00)</u>	<u>(586,603.00)</u>
2100 Fire	<u>(576,551.05)</u>	<u>(590,504.00)</u>	<u>(592,679.25)</u>	<u>(579,830.00)</u>	<u>(550,900.00)</u>
<u>2200 Police</u>					
<u>Revenue</u>					
Prior Year Rebate - Policing Credit	147,506.00	127,000.00	134,366.00	121,551.00	148,548.00
Police Checks and Other Policing Revenue	9,136.29	10,300.00	18,042.83	12,600.00	18,440.00
Revenue	<u>156,642.29</u>	<u>137,300.00</u>	<u>152,408.83</u>	<u>134,151.00</u>	<u>166,988.00</u>
<u>Expense</u>					
Wages and Benefits	(50,142.05)	(52,703.00)	(52,287.55)	(52,495.00)	(53,282.00)
Operating Supplies & Expenses	(2,394.98)	(2,750.00)	(1,835.42)	(2,400.00)	(2,400.00)
Contracted Services	(1,330,860.00)	(1,327,495.00)	(1,318,236.00)	(1,311,999.00)	(1,417,916.00)
Expense	<u>(1,383,397.03)</u>	<u>(1,382,948.00)</u>	<u>(1,372,358.97)</u>	<u>(1,366,894.00)</u>	<u>(1,473,598.00)</u>
2200 Police	<u>(1,226,754.74)</u>	<u>(1,245,648.00)</u>	<u>(1,219,950.14)</u>	<u>(1,232,743.00)</u>	<u>(1,306,610.00)</u>

Account Description	2012 YTD	2012 BUDGET	2013 YTD	2013 BUDGET	2014 BUDGET
<u>2300 Conservation Authorities</u>					
<u>Expense</u>					
Ausable Bayfield Conservation Auth.	(42,244.00)	(43,258.00)	(43,296.00)	(43,296.00)	(43,242.00)
Maitland Valley Conservation Auth.	(110,788.00)	(110,788.00)	(116,806.00)	(116,806.00)	(124,375.00)
Expense	(153,032.00)	(154,046.00)	(160,102.00)	(160,102.00)	(167,617.00)
2300 Conservation Authorities	(153,032.00)	(154,046.00)	(160,102.00)	(160,102.00)	(167,617.00)
<u>2400 Building Department</u>					
<u>Revenue</u>					
Permit & Licence Fees	88,664.76	72,500.00	107,979.71	73,000.00	75,000.00
Other Revenue	2,173.08	500.00	962.80	1,000.00	500.00
Revenue	90,837.84	73,000.00	108,942.51	74,000.00	75,500.00
<u>Expense</u>					
Wages and Benefits	(93,609.97)	(93,075.00)	(94,785.65)	(94,683.00)	(95,819.00)
Operating Supplies & Expenses	(14,273.48)	(17,922.00)	(13,579.96)	(16,048.00)	(13,538.00)
Contracted Services	0.00	(2,500.00)	(2,362.81)	(3,500.00)	(3,500.00)
Legal Services	(1,000.40)	(7,500.00)	(1,299.84)	(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	(108,898.85)	(121,012.00)	(112,043.26)	(121,746.00)	(120,372.00)
2400 Building Department	(18,061.01)	(48,012.00)	(3,100.75)	(47,746.00)	(44,872.00)
<u>2410 By-Law Enforcement</u>					
<u>Revenue</u>					
Property Standards Fees	1,271.88	3,000.00	1,039.57	3,000.00	3,000.00
Fines & Tickets	1,266.00	1,000.00	1,102.00	1,000.00	1,000.00
Revenue	2,537.88	4,000.00	2,141.57	4,000.00	4,000.00
<u>Expense</u>					
Operating Supplies & Expenses	(158.07)	(500.00)	0.00	(500.00)	(500.00)

Account Description	2012 YTD	2012 BUDGET	2013 YTD	2013 BUDGET	2014 BUDGET
By-Law Enforcement	(23,348.93)	(25,500.00)	(21,626.92)	(25,440.00)	(25,440.00)
Expense	(23,507.00)	(26,000.00)	(21,626.92)	(25,940.00)	(25,940.00)
2410 By-Law Enforcement	(20,969.12)	(22,000.00)	(19,485.35)	(21,940.00)	(21,940.00)
<u>2420 Animal Control</u>					
<u>Revenue</u>					
Permit & Licence Fees	20,463.10	22,500.00	26,629.06	23,300.00	24,800.00
Revenue	20,463.10	22,500.00	26,629.06	23,300.00	24,800.00
<u>Expense</u>					
Operating Material & Supplies	(6,322.06)	(5,800.00)	(8,297.12)	(6,600.00)	(6,800.00)
Contracted Services	(11,244.70)	(19,800.00)	(14,048.63)	(16,300.00)	(16,495.00)
Expense	(17,566.76)	(25,600.00)	(22,345.75)	(22,900.00)	(23,295.00)
2420 Animal Control	2,896.34	(3,100.00)	4,283.31	400.00	1,505.00
<u>2430 Fenceviewers & Livestock Evaluators</u>					
<u>Revenue</u>					
OMAFRA Valuator Recoveries	2,849.82	5,000.00	5,573.82	5,000.00	8,000.00
Revenue	2,849.82	5,000.00	5,573.82	5,000.00	8,000.00
<u>Expense</u>					
Livestock Evaluator	(3,712.66)	(5,425.00)	(7,907.41)	(5,000.00)	(8,000.00)
Expense	(3,712.66)	(5,425.00)	(7,907.41)	(5,000.00)	(8,000.00)
2430 Fenceviewers & Livestock Evaluators	(862.84)	(425.00)	(2,333.59)	0.00	0.00
<u>2500 Emergency Measures</u>					
<u>Expense</u>					
Wages and Benefits	(1,922.82)	(1,950.00)	(1,656.38)	(1,950.00)	(1,979.00)
Operating Supplies & Expenses	(583.38)	(575.00)	(94.47)	(675.00)	(3,000.00)
Contracted Services	0.00	(100.00)	0.00	0.00	0.00

Account Description	2012 YTD	2012 BUDGET	2013 YTD	2013 BUDGET	2014 BUDGET
Expense	(2,506.20)	(2,625.00)	(1,750.85)	(2,625.00)	(4,979.00)
2500 Emergency Measures	(2,506.20)	(2,625.00)	(1,750.85)	(2,625.00)	(4,979.00)
<u>3100 Roadways</u>					
<u>Revenue</u>					
Grants - Provincial	0.00	0.00	0.00	0.00	0.00
Grants - Federal	436,422.23	445,649.00	245,311.00	245,311.00	219,801.00
Grants/Other Revenue - Other Municipalities	0.00	0.00	0.00	0.00	0.00
Grants - Private Partnership	0.00	0.00	0.00	0.00	0.00
Service Fees/Recoveries	67,390.03	50,500.00	37,407.44	30,500.00	30,500.00
Aggregate Licence/ Levy Revenue	32,361.72	30,000.00	27,698.89	30,000.00	30,000.00
Proceeds from Sale of Assets	0.00	0.00	0.00	0.00	0.00
Revenue	536,173.98	526,149.00	310,417.33	305,811.00	280,301.00
<u>Expense</u>					
Wages and Benefits	(403,031.43)	(413,868.00)	(410,967.12)	(441,929.00)	(438,521.00)
Equipment Usage	(333,686.18)	(260,050.00)	(336,607.24)	(272,420.00)	(344,320.00)
Operating Supplies & Expenses	(242,416.83)	(276,993.00)	(164,168.03)	(216,192.00)	(185,204.00)
Contracted Services	(429,691.28)	(399,258.00)	(423,146.27)	(438,758.00)	(421,258.00)
Engineering Services	0.00	0.00	0.00	0.00	0.00
Legal Services	0.00	0.00	0.00	0.00	0.00
Rents and Financial Charges	(269.89)	(30.00)	(1,368.53)	(30.00)	(2,566.00)
Depreciation	(1,341,347.51)	(1,243,000.00)	(1,252,456.07)	(1,251,295.00)	(1,256,845.00)
Capital Disposals & Write-offs	(0.51)	0.00	(52,126.26)	0.00	0.00
Expense	(2,750,443.63)	(2,593,199.00)	(2,640,839.52)	(2,620,624.00)	(2,648,714.00)
3100 Roadways	(2,214,269.65)	(2,067,050.00)	(2,330,422.19)	(2,314,813.00)	(2,368,413.00)
<u>3200 Winter Control</u>					
<u>Expense</u>					
Wages and Benefits	(102,761.54)	(187,618.00)	(165,967.33)	(189,494.00)	(192,340.00)
Equipment Usage	(187,832.36)	(261,400.00)	(319,728.83)	(256,400.00)	(258,900.00)

Account Description	2012 YTD	2012 BUDGET	2013 YTD	2013 BUDGET	2014 BUDGET
Operating Supplies & Expenses	(21,619.82)	(31,000.00)	(30,190.13)	(57,000.00)	(57,000.00)
Contracted Services	(36,874.80)	(66,300.00)	(49,649.57)	(66,300.00)	(66,300.00)
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	<u>(349,088.52)</u>	<u>(546,318.00)</u>	<u>(565,535.86)</u>	<u>(569,194.00)</u>	<u>(574,540.00)</u>
3200 Winter Control	<u>(349,088.52)</u>	<u>(546,318.00)</u>	<u>(565,535.86)</u>	<u>(569,194.00)</u>	<u>(574,540.00)</u>
<u>33xx Roads Sheds and Yards</u>					
<u>Expense</u>					
Wages and Benefits	(25,843.55)	(17,820.00)	(17,497.25)	(17,998.00)	(18,000.00)
Utilities	(23,920.85)	(26,575.00)	(23,423.49)	(24,775.00)	(24,775.00)
Maintenance	(3,194.74)	(6,000.00)	(6,723.71)	(6,000.00)	(4,950.00)
Equipment Usage	(8,211.61)	(3,100.00)	(5,115.20)	(3,100.00)	(3,700.00)
Operating Supplies & Expenses	(6,626.20)	(9,910.00)	(7,295.90)	(6,355.00)	(7,421.00)
Contracted Services	(399.92)	(2,500.00)	(17,194.15)	(2,500.00)	(2,500.00)
Depreciation	(24,265.54)	(25,072.00)	(27,984.22)	(27,899.00)	(27,999.00)
Capital Disposals & Write-offs	0.00	0.00	0.00	0.00	0.00
Expense	<u>(92,462.41)</u>	<u>(90,977.00)</u>	<u>(105,233.92)</u>	<u>(88,627.00)</u>	<u>(89,345.00)</u>
33xx Roads Sheds and Yards	<u>(92,462.41)</u>	<u>(90,977.00)</u>	<u>(105,233.92)</u>	<u>(88,627.00)</u>	<u>(89,345.00)</u>
<u>3700 Crossing Guards</u>					
<u>Expense</u>					
Wages and Benefits	(50,342.97)	(51,400.00)	(49,968.92)	(52,118.00)	(52,901.00)
Operating Supplies & Expenses	(549.10)	(500.00)	(588.08)	(500.00)	(500.00)
Expense	<u>(50,892.07)</u>	<u>(51,900.00)</u>	<u>(50,557.00)</u>	<u>(52,618.00)</u>	<u>(53,401.00)</u>
3700 Crossing Guards	<u>(50,892.07)</u>	<u>(51,900.00)</u>	<u>(50,557.00)</u>	<u>(52,618.00)</u>	<u>(53,401.00)</u>
<u>3800 Street Lights</u>					

Account Description	2012 YTD	2012 BUDGET	2013 YTD	2013 BUDGET	2014 BUDGET
<u>Revenue</u>					
Street Light Revenue	98,533.00	95,004.00	121,738.69	122,243.00	141,404.00
Revenue	<u>98,533.00</u>	<u>95,004.00</u>	<u>121,738.69</u>	<u>122,243.00</u>	<u>141,404.00</u>
<u>Expense</u>					
Wages and Benefits	(521.61)	(1,260.00)	(361.96)	(526.00)	(526.00)
Street Light Expense	(107,305.44)	(79,569.00)	(125,051.33)	(107,309.00)	(124,932.00)
Depreciation	(14,748.85)	(14,440.00)	(15,061.27)	(14,709.00)	(14,523.00)
Capital Disposals & Write-offs	0.00	0.00	(4,498.03)	0.00	0.00
Expense	<u>(122,575.90)</u>	<u>(95,269.00)</u>	<u>(144,972.59)</u>	<u>(122,544.00)</u>	<u>(139,981.00)</u>
3800 Street Lights	<u>(24,042.90)</u>	<u>(265.00)</u>	<u>(23,233.90)</u>	<u>(301.00)</u>	<u>1,423.00</u>
<u>4400 - 4500 Solid Waste Collection/Disposal</u>					
<u>Revenue</u>					
Waste Collection Revenue	123,014.26	0.00	187,929.37	160,000.00	191,245.00
Grants/Other Revenue - Other Municipalities	33,830.11	27,000.00	22,246.88	31,764.00	31,764.00
Landfill Revenue	0.00	4,300.00	8,300.00	4,000.00	4,000.00
Revenue	<u>156,844.37</u>	<u>31,300.00</u>	<u>218,476.25</u>	<u>195,764.00</u>	<u>227,009.00</u>
<u>Expense</u>					
Solid Waste Collection/Disposal	(111,125.60)	0.00	(187,929.37)	(160,000.00)	(191,245.00)
Wages and Benefits	(12,983.16)	(2,777.00)	(166.87)	0.00	0.00
Utilities	0.00	0.00	0.00	0.00	0.00
Property Taxes	(1,533.49)	(1,500.00)	0.00	(1,500.00)	(1,500.00)
Equipment Usage	(29,983.32)	(3,281.00)	0.00	0.00	0.00
Operating Supplies & Expenses	(900.60)	(1,999.00)	(2,125.59)	(2,050.00)	(976.00)
Consulting Services	(67,415.43)	(62,820.00)	(44,199.50)	(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	(10,942.00)	0.00	0.00	0.00
Contracted Services	0.00	(2,600.00)	(926.02)	(2,524.00)	0.00
Rents and Financial Charges	0.00	0.00	0.00	0.00	0.00

Municipality Of Central Huron
Income Statement Summary Type - 2014 GENERAL BUDGET

Account Description	2012 YTD	2012 BUDGET	2013 YTD	2013 BUDGET	2014 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	(223,941.60)	(85,919.00)	(235,347.35)	(228,894.00)	(256,541.00)
4400 - 4500 Solid Waste Collection/Disposal	(67,097.23)	(54,619.00)	(16,871.10)	(33,130.00)	(29,532.00)
<u>4600 Recycling</u>					
<u>Revenue</u>					
Recycling Sales	807.19	1,300.00	482.52	700.00	700.00
Recycling Rebates	0.00	50,000.00	0.00	0.00	0.00
Revenue	807.19	51,300.00	482.52	700.00	700.00
<u>Expense</u>					
Operating Supplies & Expenses	(1,823.76)	(1,500.00)	(270.00)	0.00	0.00
Recycling	(228,323.04)	(228,323.00)	(228,069.43)	(228,323.00)	(237,425.00)
Expense	(230,146.80)	(229,823.00)	(228,339.43)	(228,323.00)	(237,425.00)
4600 Recycling	(229,339.61)	(178,523.00)	(227,856.91)	(227,623.00)	(236,725.00)
<u>54xx Cemeteries</u>					
<u>Revenue</u>					
Cemetery Revenue	19,525.00	19,700.00	18,140.00	19,700.00	41,823.00
Investment Income	817.71	2,500.00	8,983.24	1,000.00	1,000.00
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	20,342.71	22,200.00	27,123.24	20,700.00	42,823.00
<u>Expense</u>					
Wages and Benefits	(57,191.54)	(52,112.00)	(62,234.04)	(57,940.00)	(56,822.00)
Maintenance	(2,163.41)	(2,325.00)	(3,955.94)	(2,000.00)	(4,589.00)
Equipment Usage	(21,003.72)	(18,840.00)	(32,244.75)	(21,990.00)	(28,300.00)
Operating Supplies & Expenses	(2,371.23)	(3,903.00)	(2,904.00)	(5,837.00)	(4,939.00)
Contracted Services	(9,613.17)	(8,900.00)	(8,151.62)	(7,400.00)	(5,000.00)

Account Description	2012 YTD	2012 BUDGET	2013 YTD	2013 BUDGET	2014 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	0.00	0.00	(574.60)	(575.00)	(573.00)
Capital Disposals & Write-offs	0.00	0.00	0.00	0.00	0.00
Expense	<u>(93,843.07)</u>	<u>(87,580.00)</u>	<u>(111,564.95)</u>	<u>(97,242.00)</u>	<u>(101,723.00)</u>
54xx Cemeteries	<u>(73,500.36)</u>	<u>(65,380.00)</u>	<u>(84,441.71)</u>	<u>(76,542.00)</u>	<u>(58,900.00)</u>
<u>61xx Parks</u>					
<u>Revenue</u>					
Program Registration & Admission Revenue	13,630.54	12,000.00	15,645.00	10,900.00	13,800.00
Facility Rental	0.00	0.00	200.00	0.00	0.00
Proceeds from Sale of Assets	0.00	0.00	0.00	0.00	0.00
Contributions from Reserves	1,591.78	0.00	752.79	0.00	0.00
Revenue	<u>15,222.32</u>	<u>12,000.00</u>	<u>16,597.79</u>	<u>10,900.00</u>	<u>13,800.00</u>
<u>Expense</u>					
Wages and Benefits	(40,568.23)	(51,519.00)	(48,533.51)	(44,409.00)	(49,432.00)
Utilities	(6,840.55)	(6,660.00)	(6,776.74)	(7,085.00)	(6,165.00)
Maintenance	(7,844.13)	(10,225.00)	(7,908.82)	(9,060.00)	(10,555.00)
Equipment Usage	(18,840.12)	(21,760.00)	(23,279.19)	(20,036.00)	(23,941.00)
Operating Supplies & Expenses	(24,016.97)	(25,269.00)	(29,692.84)	(27,174.00)	(29,920.00)
Contracted Services	(53,436.56)	(43,725.00)	(41,320.45)	(45,423.00)	(42,425.00)
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	(14,284.39)	(9,502.00)	(14,845.51)	(14,846.00)	(15,276.00)
Capital Disposals & Write-offs	0.00	0.00	0.00	0.00	0.00
Expense	<u>(165,830.95)</u>	<u>(168,660.00)</u>	<u>(172,357.06)</u>	<u>(168,033.00)</u>	<u>(177,714.00)</u>
61xx Parks	<u>(150,608.63)</u>	<u>(156,660.00)</u>	<u>(155,759.27)</u>	<u>(157,133.00)</u>	<u>(163,914.00)</u>
<u>630x General Facilities</u>					

Account Description	2012 YTD	2012 BUDGET	2013 YTD	2013 BUDGET	2014 BUDGET
<u>Revenue</u>					
Grants - Provincial	0.00	0.00	0.00	6,000.00	0.00
Grants - Federal	0.00	0.00	0.00	0.00	0.00
General Facility Revenue	0.00	0.00	0.00	0.00	0.00
Municipal Building Rental Income	6,210.00	7,000.00	3,390.00	7,000.00	1,000.00
Energy Rebates	1,214.88	1,000.00	65.73	1,000.00	1,000.00
Revenue	7,424.88	8,000.00	3,455.73	14,000.00	2,000.00
<u>Expense</u>					
Wages and Benefits	(107,564.33)	(100,600.00)	(121,720.70)	(103,137.00)	(104,907.00)
Interest on Long Term Debt	0.00	0.00	0.00	0.00	0.00
Utilities	(19,274.09)	(24,700.00)	(22,642.72)	(19,870.00)	(20,040.00)
Equipment Usage	(1,991.04)	(2,700.00)	(6,462.42)	(2,000.00)	(2,500.00)
Operating Supplies & Expenses	(24,084.18)	(38,050.00)	(29,976.24)	(31,825.00)	(30,930.00)
Consulting Services	0.00	0.00	0.00	0.00	0.00
Contracted Services	(15,814.93)	(18,085.00)	(37,530.96)	(26,940.00)	(33,031.00)
Rents and Financial Charges	(34.33)	(230.00)	(128.10)	(30.00)	(30.00)
Donations	(17,000.00)	(17,000.00)	(10,000.00)	(10,000.00)	(10,000.00)
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	(185,762.90)	(201,365.00)	(228,461.14)	(193,802.00)	(201,438.00)
630x General Facilities	(178,338.02)	(193,365.00)	(225,005.41)	(179,802.00)	(199,438.00)
<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	875.98	0.00	1,776.30	0.00	2,000.00
Rental Revenue	156,083.59	116,200.00	154,842.45	120,000.00	125,500.00
Other Revenue	258,455.66	214,354.00	227,441.12	304,245.00	172,100.00
Revenue	415,415.23	330,554.00	384,059.87	424,245.00	299,600.00

Account Description	2012 YTD	2012 BUDGET	2013 YTD	2013 BUDGET	2014 BUDGET
<u>Expense</u>					
Wages and Benefits	(176,668.59)	(87,562.00)	(162,827.02)	(150,950.00)	(153,215.00)
Long Term Debt Charges (Interest)	(24,375.00)	(24,000.00)	(46,828.84)	(46,829.00)	(44,197.00)
Building Expenses	(126,314.56)	(106,000.00)	(136,942.04)	(123,125.00)	(112,268.00)
Operating Expenses	(115,458.97)	(99,008.00)	(111,094.95)	(125,965.00)	(124,277.00)
Legal Services	0.00	0.00	0.00	0.00	0.00
Contracted Services	(104,048.06)	(96,140.00)	(114,969.38)	(114,881.00)	(111,825.00)
Rents & Financial Services	(14,527.42)	(16,000.00)	(5,150.98)	(7,950.00)	(4,755.00)
Donations	0.00	0.00	0.00	0.00	0.00
Depreciation	(202,596.40)	(200,000.00)	(212,033.68)	(212,034.00)	(212,039.00)
Expense	<u>(763,989.00)</u>	<u>(628,710.00)</u>	<u>(789,846.89)</u>	<u>(781,734.00)</u>	<u>(762,576.00)</u>
6335 Community Complex	<u>(348,573.77)</u>	<u>(298,156.00)</u>	<u>(405,787.02)</u>	<u>(357,489.00)</u>	<u>(462,976.00)</u>
 <u>6350 Solar Panels CHCC</u>					
<u>Revenue</u>					
Solar Panel Revenue	0.00	0.00	0.00	0.00	225,162.00
Revenue	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>225,162.00</u>
 <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	0.00
Operating Expenses	0.00	0.00	(1,579.50)	0.00	(14,241.00)
Contracted Services	0.00	0.00	0.00	0.00	(9,677.00)
Depreciation	0.00	0.00	0.00	0.00	(44,334.00)
Expense	<u>0.00</u>	<u>0.00</u>	<u>(1,579.50)</u>	<u>0.00</u>	<u>(68,252.00)</u>
6350 Solar Panels CHCC	<u>0.00</u>	<u>0.00</u>	<u>(1,579.50)</u>	<u>0.00</u>	<u>156,910.00</u>
 <u>6352 Solar Panels REACH</u>					
<u>Revenue</u>					
Solar Panel Revenue	0.00	0.00	0.00	0.00	236,995.00
Revenue	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>236,995.00</u>

Account Description	2012 YTD	2012 BUDGET	2013 YTD	2013 BUDGET	2014 BUDGET
<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	0.00
Operating Expenses	0.00	0.00	(1,645.01)	0.00	(13,683.00)
Contracted Services	0.00	0.00	0.00	0.00	(9,461.00)
Depreciation	0.00	0.00	0.00	0.00	(42,576.00)
Expense	0.00	0.00	(1,645.01)	0.00	(65,720.00)
6352 Solar Panels REACH	0.00	0.00	(1,645.01)	0.00	171,275.00
<u>63xx Recreational Facilities & Halls</u>					
<u>Revenue</u>					
Grants - Provincial	3,360.00	2,500.00	4,510.00	3,000.00	2,300.00
Grants - Federal	1,280.00	2,000.00	19,407.00	19,634.00	1,500.00
Grants/Other Revenue - Other Municipalities	2,021.81	2,800.00	4,214.31	2,800.00	2,800.00
General Revenue	19,900.16	24,700.00	35,288.49	47,591.00	18,203.00
Facility Rental Revenue	17,041.77	17,060.00	16,523.38	21,060.00	17,200.00
Donations and Misc Revenue	72,000.00	0.00	13,871.82	0.00	0.00
Proceeds from TCA's	0.00	0.00	2.00	0.00	0.00
Revenue	115,603.74	49,060.00	93,817.00	94,085.00	42,003.00
<u>Expense</u>					
Wages and Benefits	(54,600.20)	(43,288.00)	(54,211.73)	(47,271.00)	(68,381.00)
Utilities	(65,357.68)	(35,166.00)	(32,598.41)	(29,570.00)	(29,537.00)
Maintenance	(9,281.49)	(4,610.00)	(3,744.51)	(4,485.00)	(4,220.00)
Equipment Usage	(6,151.89)	(3,598.00)	(4,868.00)	(3,280.00)	(5,651.00)
Operating Supplies & Expenses	(21,607.00)	(19,981.00)	(11,542.48)	(17,772.00)	(15,439.00)
Contracted Services	(98,375.53)	(44,850.00)	(35,370.41)	(29,242.00)	(18,357.00)
Engineering Services	0.00	0.00	0.00	0.00	0.00
Legal Services	(1,674.95)	0.00	0.00	(2,275.00)	0.00
Water Charges	(353.50)	(500.00)	(363.00)	(500.00)	(500.00)
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

Account Description	2012 YTD	2012 BUDGET	2013 YTD	2013 BUDGET	2014 BUDGET
Donation Expense	0.00	(2,000.00)	(2,000.00)	(2,000.00)	(2,000.00)
Depreciation	(57,409.69)	(62,498.00)	(65,053.37)	(62,129.00)	(66,923.00)
Capital Disposals & Write-offs	0.00	0.00	0.00	0.00	0.00
Expense	<u>(314,811.93)</u>	<u>(216,491.00)</u>	<u>(209,751.91)</u>	<u>(198,524.00)</u>	<u>(211,008.00)</u>
63xx Recreational Facilities & Halls	<u>(199,208.19)</u>	<u>(167,431.00)</u>	<u>(115,934.91)</u>	<u>(104,439.00)</u>	<u>(169,005.00)</u>
<u>6400 Libraries</u>					
<u>Revenue</u>					
Grants/Other Revenue - Other Municipalities	12,000.00	12,000.00	15,000.00	12,000.00	15,000.00
Proceeds from Sale of Assets	0.00	0.00	0.00	0.00	0.00
Revenue	<u>12,000.00</u>	<u>12,000.00</u>	<u>15,000.00</u>	<u>12,000.00</u>	<u>15,000.00</u>
<u>Expense</u>					
Wages and Benefits	(7,229.21)	(7,830.00)	(6,743.96)	(7,908.00)	(7,588.00)
Utilities	(8,369.25)	(9,955.00)	(8,858.92)	(9,085.00)	(9,105.00)
Maintenance	(499.38)	(2,100.00)	(335.33)	(1,000.00)	(750.00)
Equipment Usage	(488.40)	(600.00)	(211.20)	(500.00)	(500.00)
Operating Supplies & Expenses	(3,794.29)	(3,794.00)	(2,216.87)	(2,217.00)	(2,277.00)
Contracted Services	(2,196.09)	(1,400.00)	(2,287.40)	(2,000.00)	(2,000.00)
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	<u>(22,576.62)</u>	<u>(25,679.00)</u>	<u>(20,653.68)</u>	<u>(22,710.00)</u>	<u>(22,220.00)</u>
6400 Libraries	<u>(10,576.62)</u>	<u>(13,679.00)</u>	<u>(5,653.68)</u>	<u>(10,710.00)</u>	<u>(7,220.00)</u>
<u>6510 REACH</u>					
<u>Revenue</u>					
Grants - Provincial	0.00	0.00	0.00	0.00	0.00
Grants/Other Revenue - Other Municipalities	100,000.00	100,000.00	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	100,000.00	100,000.00	50,000.00	132,522.00	50,000.00

Account Description	2012 YTD	2012 BUDGET	2013 YTD	2013 BUDGET	2014 BUDGET
Investment Income	0.00	0.00	0.00	0.00	0.00
Donation Revenue	0.00	0.00	0.00	0.00	0.00
Fundraising 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	<u>275,000.00</u>	<u>275,000.00</u>	<u>125,000.00</u>	<u>207,522.00</u>	<u>125,000.00</u>
<u>Expense</u>					
Wages and Benefits	(4,098.24)	(1,055.00)	(3,323.39)	(2,646.00)	(2,687.00)
Interest - Long Term Debt	(171,300.78)	(171,301.00)	(165,986.75)	(165,987.00)	(160,459.00)
Utilities	0.00	0.00	0.00	0.00	0.00
Maintenance	(23.79)	0.00	(9.77)	0.00	0.00
Equipment Usage	(3,016.32)	(390.00)	(4,063.44)	(1,650.00)	(4,150.00)
Operating Supplies & Expenses	(8,182.52)	(8,383.00)	(10,502.61)	(10,703.00)	(10,865.00)
Contracted Services	(33,238.94)	(36,500.00)	(28,425.90)	(32,000.00)	(28,500.00)
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	(174,911.40)	(173,000.00)	(179,757.46)	(179,773.00)	(181,193.00)
Capital Disposals & Write-offs	0.00	0.00	0.00	0.00	0.00
Expense	<u>(394,771.99)</u>	<u>(390,629.00)</u>	<u>(392,069.32)</u>	<u>(392,759.00)</u>	<u>(387,854.00)</u>
6510 REACH	<u>(119,771.99)</u>	<u>(115,629.00)</u>	<u>(267,069.32)</u>	<u>(185,237.00)</u>	<u>(262,854.00)</u>
<u>7100 Planning & Zoning</u>					
<u>Revenue</u>					
Recoveries	1,823.51	11,100.00	23,565.77	0.00	0.00
Zoning and Severance Revenues	12,900.00	15,800.00	24,710.00	14,700.00	14,300.00
Misc Planning & Zoning Revenues	0.00	0.00	0.00	0.00	0.00
Revenue	<u>14,723.51</u>	<u>26,900.00</u>	<u>48,275.77</u>	<u>14,700.00</u>	<u>14,300.00</u>
<u>Expense</u>					
Wages and Benefits	(40,599.73)	(41,900.00)	(41,078.09)	(42,121.00)	(45,460.00)
Operating Supplies & Expenses	(4,917.72)	(8,643.00)	(6,135.93)	(8,859.00)	(7,659.00)
Consulting Services	0.00	(2,500.00)	(15,460.40)	(16,500.00)	(20,000.00)

Account Description	2012 YTD	2012 BUDGET	2013 YTD	2013 BUDGET	2014 BUDGET
Contracted Services	(2,000.00)	(2,600.00)	0.00	0.00	0.00
Engineering	(3,861.94)	(9,000.00)	(17,566.93)	0.00	0.00
Legal Services	(12,583.38)	(50,000.00)	(33,315.37)	(50,000.00)	(30,000.00)
Rents & Financial Services	(15.00)	(15.00)	(96.40)	(15.00)	(15.00)
Expense	<u>(63,977.77)</u>	<u>(114,658.00)</u>	<u>(113,653.12)</u>	<u>(117,495.00)</u>	<u>(103,134.00)</u>
7100 Planning & Zoning	<u>(49,254.26)</u>	<u>(87,758.00)</u>	<u>(65,377.35)</u>	<u>(102,795.00)</u>	<u>(88,834.00)</u>
<u>72xx, 74xx, 76xx Economic Development</u>					
<u>Revenue</u>					
Grants - Provincial	0.00	400.00	0.00	400.00	75,900.00
Digital Sign Revenue	0.00	0.00	6,300.00	75,000.00	25,000.00
Gaming & Casino Revenue	665,134.00	630,000.00	594,540.00	630,000.00	650,000.00
Donations & Misc. Revenue	1,893.36	2,000.00	33,156.62	2,000.00	2,000.00
Revenue	<u>667,027.36</u>	<u>632,400.00</u>	<u>633,996.62</u>	<u>707,400.00</u>	<u>752,900.00</u>
<u>Expense</u>					
Agricultural Societies and Donations	0.00	0.00	0.00	0.00	0.00
Wages and Benefits	(7,374.69)	(6,515.00)	(7,638.42)	(6,445.00)	(6,542.00)
Equipment Usage	(487.70)	0.00	(18.74)	0.00	0.00
Operating Supplies & Expenses	(9,136.05)	(4,400.00)	(44,469.42)	(6,066.00)	(15,500.00)
Consulting Services	(11,193.60)	0.00	(68,866.32)	(68,100.00)	(117,860.00)
Contracted Services	(15,523.22)	0.00	(427.91)	0.00	0.00
Engineering Services	0.00	0.00	0.00	0.00	0.00
Legal Services	(3,429.93)	0.00	0.00	0.00	0.00
Donations Expense	(21,787.74)	(40,000.00)	(26,022.60)	(40,000.00)	(65,000.00)
Charitable & Cultural Organization Donations	(292,385.50)	(292,386.00)	(239,993.00)	(201,993.00)	(205,478.00)
Facade Program	(53,439.50)	(62,930.00)	(28,750.97)	(40,000.00)	(40,000.00)
Expense	<u>(414,757.93)</u>	<u>(406,231.00)</u>	<u>(416,187.38)</u>	<u>(362,604.00)</u>	<u>(450,380.00)</u>
72xx, 74xx, 76xx Economic Development	<u>252,269.43</u>	<u>226,169.00</u>	<u>217,809.24</u>	<u>344,796.00</u>	<u>302,520.00</u>

Account Description	2012 YTD	2012 BUDGET	2013 YTD	2013 BUDGET	2014 BUDGET
<u>7450 - 7500 Drainage</u>					
<u>Revenue</u>					
Grants - Provincial	8,370.15	6,500.00	9,539.76	6,500.00	6,500.00
Municipal Drain Billings	0.00	0.00	0.00	0.00	0.00
Tile Drain Revenue	88,657.11	51,230.00	55,967.46	43,118.00	41,807.00
Revenue	<u>97,027.26</u>	<u>57,730.00</u>	<u>65,507.22</u>	<u>49,618.00</u>	<u>48,307.00</u>
<u>Expense</u>					
Operating Supplies & Expenses	(4,978.59)	(6,200.00)	(2,924.93)	(5,190.00)	(3,190.00)
Contracted Services	(86,900.29)	(16,000.00)	(33,245.93)	(56,000.00)	(41,000.00)
Tile Drain Inspection Expenses	0.00	0.00	0.00	0.00	0.00
Tile Drain Operating Supplies & Expenses	(88,564.20)	(51,230.00)	(55,961.01)	(43,118.00)	(41,807.00)
Expense	<u>(180,443.08)</u>	<u>(73,430.00)</u>	<u>(92,131.87)</u>	<u>(104,308.00)</u>	<u>(85,997.00)</u>
7450 - 7500 Drainage	<u>(83,415.82)</u>	<u>(15,700.00)</u>	<u>(26,624.65)</u>	<u>(54,690.00)</u>	<u>(37,690.00)</u>
<u>8100 Equipment</u>					
<u>Revenue</u>					
Internal Equipment Revenue	771,070.62	754,570.00	882,615.34	725,929.00	717,092.00
External Equipment Revenue	0.00	0.00	0.00	0.00	0.00
Proceeds from Sale of Assets	0.00	0.00	0.00	6,500.00	4,500.00
Revenue	<u>771,070.62</u>	<u>754,570.00</u>	<u>882,615.34</u>	<u>732,429.00</u>	<u>721,592.00</u>
<u>Expense</u>					
Wages & Benefits	(87,684.07)	(91,031.00)	(89,842.52)	(91,941.00)	(93,342.00)
Interest - Long Term Debt	(15,040.12)	(32,100.00)	(11,048.59)	(16,898.00)	(4,754.00)
Fuel	(148,844.99)	(185,000.00)	(186,854.36)	(185,000.00)	(185,000.00)
Equipment Maintenance	(147,416.13)	(215,210.00)	(141,506.92)	(214,531.00)	(215,031.00)
Contracted Services	(68,540.54)	0.00	(68,985.63)	0.00	0.00
Lease & Rental Expense	(29,082.93)	(30,229.00)	0.00	0.00	0.00
Depreciation	(221,609.13)	(201,000.00)	(222,127.72)	(224,059.00)	(223,465.00)
Capital Disposals & Write-offs	0.00	0.00	0.00	0.00	0.00

Account Description	2012 YTD	2012 BUDGET	2013 YTD	2013 BUDGET	2014 BUDGET
Expense	(718,217.91)	(754,570.00)	(720,365.74)	(732,429.00)	(721,592.00)
8100 Equipment	52,852.71	0.00	162,249.60	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	208,608.00	0.00	2,116,047.00	0.00
Transfer from Reserves - General	0.00	280,782.00	0.00	73,351.00	119,383.00
Revenue	0.00	489,390.00	0.00	2,189,398.00	119,383.00
<u>Expense</u>					
Amortization Expense	0.00	2,052,784.00	0.00	2,072,540.00	2,187,227.00
Capital Cash Requirements - General	0.00	(1,834,103.00)	0.00	(3,639,008.00)	(1,448,802.00)
Long Term Debt Principal Payments	0.00	(332,004.00)	0.00	(372,295.00)	(341,446.00)
Temporary Debt Payments	0.00	0.00	0.00	(122,916.00)	(694,554.00)
Transfers to Reserves-General	0.00	(576,828.00)	0.00	(379,066.00)	(263,829.00)
Expense	0.00	(690,151.00)	0.00	(2,440,745.00)	(561,404.00)
9999 Other Cash Requirements	0.00	(200,761.00)	0.00	(251,347.00)	(442,021.00)
	150,189.99	0.00	348,212.39	0.00	(5,359,347.00)

Account Description	2012 YTD	2012 BUDGET	2013 YTD	2013 BUDGET	2014 BUDGET
<u>4100 Sanitary Sewer</u>					
<u>Revenue</u>					
Grants - Provincial	0.00	21,000.00	0.00	0.00	1,353,300.00
Grants - Federal	0.00	21,000.00	0.00	0.00	0.00
Sewer Revenue	761,595.36	746,000.00	834,267.70	749,000.00	770,480.00
Other Revenue	14,762.58	0.00	3,033.56	19,000.00	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	<u>776,357.94</u>	<u>788,000.00</u>	<u>837,301.26</u>	<u>768,000.00</u>	<u>2,127,080.00</u>
<u>Expense</u>					
Wages and Benefits	(210,244.26)	(242,634.00)	(222,663.50)	(253,285.00)	(265,464.00)
Utilities	(104,765.20)	(99,650.00)	(105,120.63)	(116,133.00)	(110,736.00)
Property Taxes	(11,642.88)	(11,802.00)	(11,985.19)	(12,038.00)	(12,278.00)
Maintenance	(971.83)	(560.00)	(353.11)	(450.00)	(12,121.00)
Equipment Usage	(37,717.77)	(29,315.00)	(44,944.24)	(35,749.00)	(39,491.00)
Operating Supplies & Expenses	(58,324.63)	(99,097.00)	(65,150.43)	(81,100.00)	(93,299.00)
Consulting Services	(1,903.80)	(47,500.00)	0.00	(23,000.00)	(18,360.00)
Contracted Services	(138,179.63)	(125,750.00)	(138,902.55)	(120,850.00)	(123,239.00)
Engineering Services	(11,838.08)	(1,000.00)	0.00	(10,000.00)	(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	(183,779.01)	(158,229.00)	(156,785.73)	(165,500.00)	(157,205.00)
Capital Disposals & Write-offs	0.00	0.00	0.00	0.00	0.00
Expense	<u>(759,367.09)</u>	<u>(815,537.00)</u>	<u>(745,905.38)</u>	<u>(818,105.00)</u>	<u>(837,193.00)</u>
4100 Sanitary Sewer	<u>16,990.85</u>	<u>(27,537.00)</u>	<u>91,395.88</u>	<u>(50,105.00)</u>	<u>1,289,887.00</u>
<u>43xx Waterworks</u>					
<u>Revenue</u>					
Grants - Provincial	58,298.29	25,000.00	0.00	0.00	35,160.00
Grants - Federal	0.00	0.00	0.00	0.00	0.00
Water Revenue	1,211,708.86	1,161,500.00	1,232,163.49	1,205,000.00	1,229,100.00

Municipality Of Central Huron
Income Statement Summary Type - 2014 UTILITIES BUDGET

Account Description	2012 YTD	2012 BUDGET	2013 YTD	2013 BUDGET	2014 BUDGET
Licences, Permits, Rents	15,848.14	12,000.00	15,175.06	15,750.00	15,750.00
Other Revenue	22,828.77	11,500.00	26,301.19	20,000.00	12,950.00
Proceeds from Sale of Assets	0.00	0.00	0.00	0.00	0.00
Revenue	<u>1,308,684.06</u>	<u>1,210,000.00</u>	<u>1,273,639.74</u>	<u>1,240,750.00</u>	<u>1,292,960.00</u>
<u>Expense</u>					
Wages and Benefits	(402,922.65)	(409,608.00)	(413,816.33)	(433,637.00)	(443,755.00)
Interest - Long Term Debt	0.00	0.00	0.00	0.00	0.00
Utilities	(83,555.24)	(98,500.00)	(87,864.82)	(99,915.00)	(101,913.00)
Property Taxes	(9,440.90)	(9,726.00)	(9,585.94)	(9,920.00)	(10,119.00)
Maintenance	(1,952.17)	(495.00)	(588.33)	(1,420.00)	(19,094.00)
Equipment Usage	(77,476.45)	(57,330.00)	(70,094.19)	(66,584.00)	(69,977.00)
Operating Supplies & Expenses	(129,625.42)	(139,944.00)	(114,625.15)	(135,780.00)	(155,234.00)
Consulting Services	(122.76)	(10,950.00)	(13,117.59)	(16,850.00)	(36,273.00)
Contracted Services	(203,553.46)	(150,280.00)	(146,358.50)	(155,805.00)	(164,568.00)
Engineering Services	(3,457.55)	(50,000.00)	0.00	(25,000.00)	(12,500.00)
Legal Services	0.00	0.00	0.00	0.00	0.00
Rents and Financial Charges	(65.01)	(100.00)	(113.99)	(50.00)	(51.00)
Depreciation	(168,469.04)	(177,990.00)	(175,048.16)	(173,435.00)	(179,131.00)
Capital Disposals & Write-offs	0.00	0.00	0.00	0.00	0.00
TCA Write downs	(61,516.47)	0.00	0.00	0.00	0.00
Expense	<u>(1,142,157.12)</u>	<u>(1,104,923.00)</u>	<u>(1,031,213.00)</u>	<u>(1,118,396.00)</u>	<u>(1,192,615.00)</u>
43xx Waterworks	<u>166,526.94</u>	<u>105,077.00</u>	<u>242,426.74</u>	<u>122,354.00</u>	<u>100,345.00</u>
<u>9999 Other Cash Requirements</u>					
<u>Revenue</u>					
Transfer from Reserves - Utilities	0.00	300,241.00	0.00	135,073.00	1,672,759.00
Revenue	<u>0.00</u>	<u>300,241.00</u>	<u>0.00</u>	<u>135,073.00</u>	<u>1,672,759.00</u>
<u>Expense</u>					
Amortization Expense	0.00	336,219.00	0.00	338,935.00	336,336.00
Capital Cash Requirements - Utilities	0.00	(714,000.00)	0.00	(546,257.00)	(1,653,300.00)

Account Description	2012 YTD	2012 BUDGET	2013 YTD	2013 BUDGET	2014 BUDGET
Transfer to Reserves-Utilities	0.00	0.00	0.00	0.00	(1,746,027.00)
Expense	<u>0.00</u>	<u>(377,781.00)</u>	<u>0.00</u>	<u>(207,322.00)</u>	<u>(3,062,991.00)</u>
9999 Other Cash Requirements	<u>0.00</u>	<u>(77,540.00)</u>	<u>0.00</u>	<u>(72,249.00)</u>	<u>(1,390,232.00)</u>
	<u>183,517.79</u>	<u>0.00</u>	<u>333,822.62</u>	<u>0.00</u>	<u>0.00</u>