



# Municipality of Central Huron

## 2019 Capital and Operating Budget

April 15, 2019

5:00 pm – Council Chambers



## MUNICIPALITY OF CENTRAL HURON BUDGET SUMMARY FOR 2019

The Municipality of Central Huron's 2019 budget represents cash requirements in the amount of \$7,407,900. This is a 6.50% increase in cash requirements from the 2018 budget of \$6,955,562.

The 2019 assessment consists of growth in the municipality and phased-in assessment. Beginning with the 2017 taxation year, assessment increases will be phased in over a four year period (2017-2020). The total assessment growth from 2018 and phased-in assessment for the 2019 taxation year is \$160,328,860 which represents a 9.78% increase in assessment.

The tax ratios have not changed for the 2019 tax year. The County of Huron sets these tax ratios as the upper tier municipality. Central Huron's share of the County of Huron's levy requirements is 12.0%. 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 2019 uniform rate is 0.161% reduced from the rate of 0.170% that applied to the 2018 taxation year. Education Act O.Reg. 400/98 as amended.

For Central Huron purposes only, the taxes for a residential property with \$100,000 current value assessment (CVA), for the year 2019 will be \$662.76. This is a \$0.00 or 0.0% impact over the 2018 taxes paid on a property of \$100,000 CVA.

*The following is a comparison of the 2018 and 2019 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 (\$23.28) or (1.78%) per \$100,000 of assessment for all municipal and school board purposes.*

Year	Central Huron	County	School Boards	Total Taxes
<u>2018</u>	\$662.76	\$478.51	\$170.00	\$1,311.27
<u>2019</u>	\$662.76	\$464.23	\$161.00	\$1,287.99
\$ increase(decrease)	\$0.00	(\$14.28)	(\$9.00)	(\$23.28)
% increase(decrease)	0.00%	-2.98%	-5.29%	-1.78%
% of tax rate of - \$1,287.99	51.46%	36.04%	12.50%	100.00%



**MUNICIPALITY OF CENTRAL HURON**  
**CONSOLIDATED BUDGET 2019**

<b>General Departments</b>	<b>2018 Actual General Taxation</b>	<b>2018 Budget- General Taxation</b>	<b>YTD Variance from budget - General</b>	<b>2019 Budget- General Taxation</b>
Current Year (Surplus) Deficit	\$ (179,925.00)	\$ (179,925)	\$ -	\$ (436,097)
Taxation Revenue - Central Huron	\$ (7,008,671.98)	\$ (6,974,213)	\$ (34,459)	\$ (30,000)
Members of Council	\$ 113,552.43	\$ 160,512	\$ (46,960)	\$ 166,788
General Government	\$ 573,782.75	\$ 768,881	\$ (195,098)	\$ 836,907
Provincial Unconditional Grant	\$ (1,543,400.00)	\$ (1,543,400)	\$ -	\$ (1,538,400)
Fire Department	\$ 529,875.15	\$ 574,114	\$ (44,239)	\$ 569,894
Police Services	\$ 1,607,917.77	\$ 1,623,798	\$ (15,880)	\$ 1,678,862
Conservation Authorities	\$ 190,331.00	\$ 190,331	\$ -	\$ 194,845
Building Department	\$ (70,640.91)	\$ 24,040	\$ (94,681)	\$ (2,457)
By-Law Enforcement	\$ 28,485.26	\$ 27,779	\$ 706	\$ 28,400
Animal Control	\$ (823.60)	\$ (2,473)	\$ 1,649	\$ 1,895
Fenceviewers & Livestock Evaluators	\$ 660.04	\$ -	\$ 660	\$ -
Emergency Measures	\$ 1,915.15	\$ 11,431	\$ (9,516)	\$ 3,000
Roads	\$ 3,039,265.53	\$ 3,154,495	\$ (115,229)	\$ 1,570,062
Crossing Guards	\$ 50,578.82	\$ 49,366	\$ 1,213	\$ 50,321
Street Lights	\$ (79,387.30)	\$ 500	\$ (79,887)	\$ 500
Waste & Recycling	\$ 208,804.83	\$ 291,019	\$ (82,214)	\$ 362,713
Cemeteries	\$ 43,889.04	\$ 52,991	\$ (9,102)	\$ 54,241
Recreation & Facilities	\$ 1,011,680.16	\$ 1,134,630	\$ (122,950)	\$ 1,039,498
Planning, Culture, CIC & Economic Development	\$ (215,336.99)	\$ (111,425)	\$ (103,912)	\$ (109,430)
Equipment	\$ 54,272.04	\$ -	\$ 54,272	\$ -
Cash Requirements - General Operations	\$ (1,643,175.81)	\$ (747,549)	\$ (895,627)	\$ 4,441,542



**MUNICIPALITY OF CENTRAL HURON**  
**CONSOLIDATED BUDGET 2019**

<b>General Departments</b>	<b>2018 Actual General Taxation</b>	<b>2018 Budget- General Taxation</b>	<b>YTD Variance from budget - General</b>	<b>2019 Budget- General Taxation</b>
Transfer to Reserves - General	\$ 1,707,029.87	\$ 1,062,911	\$ 644,119	3,135,957
Transfer from Reserves - General	\$ (1,029,696.28)	\$ (1,404,421)	\$ 374,725	(3,817,780)
Reserve Funds Interest	\$ 35,746.32	\$ -	\$ 35,746	-
Long Term Debt Proceeds	\$ (1,543,686.00)	\$ -	\$ (1,751,052)	-
Long Term Debt Payments	\$ 220,796.62	\$ 207,366	\$ 574,092	298,777
Temporary Debt Proceeds	\$ (101,760.00)	\$ (353,295)		(100,960)
Temporary Debt Payments	\$ 335,000.00	\$ 335,000	\$ -	-
Capital Requirements - General	\$ 4,686,641.78	\$ 3,191,501	\$ 1,495,141	5,915,040
Amortization - General	\$ (2,335,476.77)	\$ (2,291,513)	\$ (43,964)	(2,464,676)
Current Year Deficit (Surplus) - General for Taxation	\$ 331,419.73	\$ -	\$ 433,179.73	\$ 7,407,900
		<b>2019 TAXATION REQUIREMENTS</b>		<b>\$ 7,407,900</b>



## CONSOLIDATED BUDGET 2019

<b>Water/Sanitary Dept.</b>	<b>2018 Actual Utilities</b>	<b>2018 Budget - Utilities</b>	<b>YTD Variance from Budget Utilities</b>	<b>2019 Budget - Utilities</b>
Sanitary Sewer Systems	\$ (257,791.44)	\$ (144,856)	\$ (112,935.44)	\$ (333,022)
Waterworks Systems	\$ (394,882.18)	\$ (278,093)	\$ (116,789.18)	\$ (528,474)
Cash Requirements - Water/Sanitary Operations	\$ (652,673.62)	\$ (422,949)	\$ (229,724.62)	(861,496)
Transfer to Reserves - Utilities	\$ 825,196.05	\$ 876,114	\$ (50,917.95)	311,564
Transfer from Reserves - Utilities	\$ (472,609.03)	\$ (142,395)	\$ (330,214.03)	-
Reserve Funds Interest	\$ -		\$ -	-
Capital Requirements - Utilities	\$ 300,086.60	\$ 142,395	\$ 157,691.60	1,010,561
Amortization - Utilities	\$ -	\$ (453,165)	\$ 453,165.00	(460,629)
	\$ -			
<b>Current Year Deficit (Surplus) - Water/Sanitary Dept</b>	<b>\$ (0.00)</b>	<b>\$ -</b>	<b>\$ (0.00)</b>	<b>-</b>



## 2019 CENTRAL HURON TAX RATES

100%	TAX CLASS	CVA	RATIOS	WEIGHTED	Tax Rates	Funds To Raise
		(Returned Roll Dec 2018)		ASSESSMENT		
RT	Residential/Farm	\$ 793,871,118	1	\$ 793,871,118	0.0062757	\$ 5,261,436
R1	Res/Farm Farmland 1	\$ 384,300	0.25	\$ 96,075	0.00165689	\$ 637
RG	Residential PIL General (no ed)	\$ 7,750	1	\$ 7,750	0.0062757	\$ 51
RP	Res/Frm Rt/Tax Prv/PIL Full	\$ 6,202,275	1	\$ 6,202,275	0.0062757	\$ 41,106
FT	Farmlands	\$ 802,558,265	0.25	\$ 200,639,566	0.00165689	\$ 1,329,751
TT	Managed Forests	\$ 5,880,399	0.25	\$ 1,470,100	0.00165689	\$ 9,743
PT	Pipeline Taxable	\$ 8,349,982	0.7	\$ 5,844,987	0.00463930	\$ 38,738
CT	Commercial Taxable Full	\$ 49,989,784	1.1	\$ 54,988,762	0.00729033	\$ 364,442
CF	Commercial Taxable (full) PIL (LT Keeps Ed)	\$ 2,900,200	1.1	\$ 3,190,220	0.00729033	\$ 21,143
CG	Commercial PIL (No Education)	\$ 10,832,600	1.1	\$ 11,915,860	0.00729033	\$ 78,973
CQ	Com Rate Tax Ten Prv/ExcLdRt PIL	\$ 170,850	0.77	\$ 131,555	0.00510323	\$ 872
CU	Commercial Tax Vacant/Excess Land	\$ 516,388	0.77	\$ 397,619	0.00510323	\$ 2,635
CX	Commercial Taxable: Vacant Land	\$ 900,850	0.77	\$ 693,655	0.00510323	\$ 4,597
CZ	Commercial Vacant Land PIL (no ed)	\$ 276,500	0.77	\$ 212,905	0.00510323	\$ 1,411
XT	New Construction Commercial Full	\$ 5,580,125	1.1	\$ 6,138,138	0.00729033	\$ 40,681
IT	Industrial Taxable Full	\$ 5,931,423	1.1	\$ 6,524,565	0.00729033	\$ 43,242
LT	Large Industrial Taxable Full	\$ -	1.1	\$ -	0.00729033	\$ -
IH	Industrial Taxable: Full, Shared PIL	\$ 6,300	1.1	\$ 6,930	0.00729033	\$ 46
IF	Industrial PIL: Full	\$ 9,175	1.1	\$ 10,093	0.00729033	\$ 67
ST	Shopping Centre Taxable Full	\$ 8,355,175	1.1	\$ 9,190,693	0.00729033	\$ 60,912
IU	Industrial Taxable: Excess Land	\$ 47,175	0.77	\$ 36,325	0.00510323	\$ 241
IX	Industrial Taxable: Vacant Land	\$ 212,000	0.77	\$ 163,240	0.00510323	\$ 1,082
IJ	Industrial Vacant PIL	\$ 75,125	0.77	\$ 57,846	0.00510323	\$ 383
SU	Shopping Centre Taxable/Excess Land	\$ 149,525	0.77	\$ 115,134	0.00510323	\$ 763
MT	Multi Residential Taxable Full	\$ 9,013,250	1.1	\$ 9,914,575	0.00729033	\$ 65,710
JT	Industrial (New Construction) Full	\$ 5,204,309	1.1	\$ 5,724,740	0.00729033	\$ 37,941
HF	Landfill PIL Full	\$ 177,675	1.1	\$ 195,443	0.00729033	\$ 1,295
XU	New Construction Commercial Excess Land	\$ -	0.77	\$ -	0.00510323	\$ -
E	Exempt	\$ 82,023,736	0	\$ -	0.00000000	\$ -
	<b>Total</b>	<b>\$ 1,799,626,254</b>		<b>1,117,740,169</b>		<b>\$ 7,407,900</b>



**THE CORPORATION OF THE MUNICIPALITY OF CENTRAL HURON**

**SCHEDULE "B" TO BY-LAW #29 - 2019**

RTC	DESCRIPTION	AUBURN STREET LIGHT TAX RATE	AUBURN STREET LIGHT LEVY	LONDESBORO STREET LIGHT TAX RATE	LONDESBORO STREET LIGHT LEVY	HOLMESVILLE STREETLIGHT FLAT RATE	HOLMESVILLE STREET LIGHT LEVY	CLINTON STREET LIGHT TAX RATE	CLINTON STREETLIGHT LEVY
RT	Residential/Farm	0.00024723	\$ 1,243.64	0.00024496	\$ 3,539.95	\$ 48.26	2,075	0.00058724	\$ 131,008
R1	Farmland 1	0.00006181	\$ -	0.00006124	\$ -	\$ 48.26		0.00014681	\$ -
RG	Res PIL Gen (no ed)	0.00024723	\$ -	0.00024496	\$ -	\$ 48.26		0.00058724	\$ -
RP	Residential/Farm	0.00024723	\$ -	0.00024496	\$ -	\$ 48.26		0.00058724	\$ -
FT	Farmlands	0.00006181	\$ -	0.00006124	\$ -	\$ 48.26		0.00014681	\$ 347
TT	Managed Forests	0.00006181	\$ -	0.00006124	\$ -	\$ 48.26		0.00014681	\$ -
PT	Pipeline Taxable	0.00017306	\$ -	0.00017147	\$ -	\$ 48.26		0.00041107	\$ 470
CT	Comm Taxable Full	0.00027195	\$ 62	0.00026946	\$ 270	\$ 48.26		0.00064596	\$ 15,117
CF	Comm (full) PIL	0.00027195	\$ -	0.00026946	\$ -	\$ 48.26		0.00064596	\$ 865
CG	Comm PIL (No Ed)	0.00027195	\$ -	0.00026946	\$ -	\$ 48.26		0.00064596	\$ 360
CQ	Com Ten Prv/ExcLdRt PIL	0.00019037	\$ -	0.00018862	\$ -	\$ 48.26		0.00045217	\$ -
CU	Comm Vac/Ex Land	0.00019037	\$ -	0.00018862	\$ -	\$ 48.26		0.00045217	\$ 44
CX	Comm: Vacant Land	0.00019037	\$ -	0.00018862	\$ -	\$ 48.26		0.00045217	\$ 198
CZ	Comm Vacant Land PIL (no ed)	0.00019037	\$ -	0.00018862	\$ -	\$ 48.26		0.00045217	\$ 57
XT	Comm New Cnst	0.00027195	\$ -	0.00026946	\$ -	\$ 48.26		0.00064596	\$ 1,307
IT	Ind Taxable Full	0.00027195	\$ -	0.00026946	\$ 119	\$ 48.26		0.00064596	\$ 1,710
LT	Lg Ind Taxable Full	0.00027195	\$ -	0.00026946	\$ -	\$ 48.26		0.00064596	\$ -
IH	Ind Tax: Shared PIL	0.00027195	\$ -	0.00026946	\$ -	\$ 48.26		0.00064596	\$ 4
IF	Industrial PIL: Full	0.00027195	\$ -	0.00026946	\$ -	\$ 48.26		0.00064596	\$ 6
ST	Shop Ctre Tax Full	0.00027195	\$ -	0.00026946	\$ -	\$ 48.26		0.00064596	\$ -
IU	IndTax: Ex Land	0.00019037	\$ -	0.00018862	\$ -	\$ 48.26		0.00045217	\$ 13
IX	Ind Tax: Vac Land	0.00019037	\$ -	0.00018862	\$ -	\$ 48.26		0.00045217	\$ 96
IJ	Ind Vac PIL	0.00019037	\$ -	0.00018862	\$ -	\$ 48.26		0.00045217	\$ -
SU	Shop Ctre/Ex Land	0.00019037	\$ -	0.00018862	\$ -	\$ 48.26		0.00045217	\$ -
MT	Multi ResTax Full	0.00027195	\$ -	0.00026946	\$ -	\$ 48.26		0.00064596	\$ 5,822
JT	Industrial (New Construction) Full	0.00006799	\$ -	0.00026946	\$ -	\$ 48.26		0.00064596	\$ -
HF	Landfill PIL: Full	0.00006799	\$ -	0.00026946	\$ -	\$ 48.26		0.00064596	\$ -
XU	Comm New Cnst Excess Land	0.00004759	\$ -	0.00018862	\$ -	\$ 48.26		0.00045217	\$ -
E	Exempt	0.00000000	\$ -	0.00000000	\$ -	\$ 48.26		0.00000000	\$ -
	<b>Total</b>		<b>\$ 1,306</b>		<b>\$ 3,929</b>		<b>2,075</b>		<b>\$ 157,424</b>



2019 Central Huron Capital Projects						
		Sum of Year-in Cost	Sum of Tax/ Amort	Sum of Grants/ Other	Sum of Res/ Res Funds	Sum of Debt
= Porter's Hill Line	Top Coat - County Rd. #18 to Bayfield River Road - R#27; R#28; R#29	\$ 540,000	\$ 540,000	\$ -	\$ -	\$ -
= Stone School Line	Top Coat - Thompson Line to Lobb's Sideroad (OCIF Formula funding) - R#131	\$ 135,000	\$ 40,968	\$ 94,032	\$ -	\$ -
= Summerhill Road	Base Coat - Bandon Line to Division Line - R#1021; R#1022; R#1023; R#1025-One-time funding	\$ 370,000	\$ 6,918	\$ 363,082	\$ -	\$ -
= Winthrop Road	Top Coat - Londesboro Rd to Bandon Line - R#1010; R#1011-One-time funding	\$ 250,000	\$ -	\$ 250,000	\$ -	\$ -
= Bluewater Beach Road & Subdivision	Top Coat - Hwy #21 to Lake Huron (OCIF Formula funding) - R#78;R#80-88; R#158; R#159	\$ 225,000	\$ -	\$ 225,000	\$ -	\$ -
= Dryden Lane & Clark Drive	Off Clark Drive (Lakeshore) - R#100; R#99 (OCIF Formula funding)	\$ 90,000	\$ -	\$ 90,000	\$ -	\$ -
= Norma Street	Off Lane of Pines (Lakeshore) - R#103; R#104 (OCIF Formula funding)	\$ 65,000	\$ -	\$ 65,000	\$ -	\$ -
= Alma St - Fish & Game Road	Pave road into Fish & Game Club, no curb or gutter	\$ 12,000	\$ 12,000	\$ -	\$ -	\$ -
		\$ 1,687,000	\$ 599,886	\$ 1,087,114	\$ -	\$ -
= Pool	Remove & replace concrete construction joint, fix pool deck/pad (option to fund from the NWMO reserve as per 2018 budget that was not completed)	\$ 25,000	\$ -	\$ -	\$ 25,000	\$ -
= Fire Hall 2nd Floor renovations	Renovations for County EMS staff. The capital costs will be recovered over 5 years at estimated \$10,000 per year.LCB quote \$41,212.80 net HST rebate = \$8,242.56 annual recovery from Cty for 5 years - 2019 - 2023. Fire Panel incl.	\$ 50,000	\$ 40,000	\$ 10,000	\$ -	\$ -
= Library Ramp	403026000100900B2 Library Building Accessibility issue with ramp. Quote from VanDriel for Aluminum Modular Ramp with Fibre glass decking. Financing with Main Street Revitalization Grant \$44,348 and Library Reserve. Moved from 2018 budget to 2019	\$ 92,126	\$ -	\$ 44,761	\$ 47,365	\$ -
= Municipal Building Boiler System	Municipal Bldg - boiler system. Moved from 2018 budget to 2019	\$ 34,165	\$ -	\$ -	\$ 34,165	\$ -
= Municipal Building Fire Alarm System	Municipal Bldg-replace existing fire alarm panel (annual monitoring in operating budget of \$404 for 2019)	\$ 7,425	\$ 7,425	\$ -	\$ -	\$ -
= Fire Hall-Security & Fire Monitoring	Fire Hall - provide wireless security & fire monitoring system-smoke & heat detection (annual monitoring in operating budget of \$258 for 2019)	\$ 5,530	\$ 5,530	\$ -	\$ -	\$ -
= Library Accessible Washrooms	Library Accessible Washrooms-started in 2018 and to be completed Jan 2019. Motion 210-2018 estimated \$50k to be financed from Library Reserve	\$ 20,394	\$ -	\$ -	\$ 20,394	\$ -
= Municipal Office Bldg Roof	Roof started in 2018 and completed early 2019. Motion 287-2018 costs in excess of budgeted amounts (\$416,192 in orig cap budget) come from the tax stabilization reserve.	\$ 856,047	\$ 151,066	\$ -	\$ 704,981	\$ -
		\$ 1,090,687	\$ 204,021	\$ 54,761	\$ 831,905	\$ -





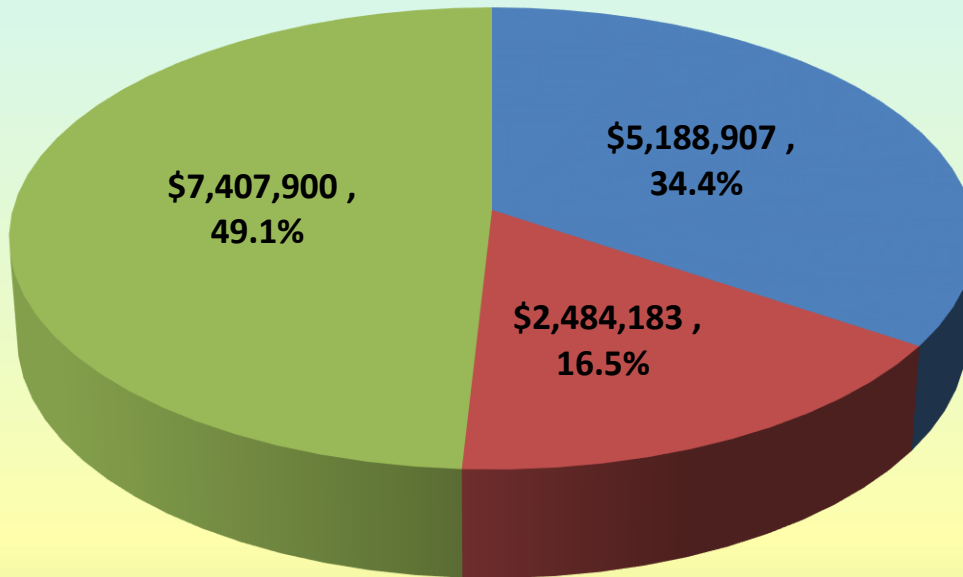
2019	Central Huron Capital Projects					
		Sum of Year-in Cost	Sum of Tax/ Amort	Sum of Grants/ Other	Sum of Res/ Res Funds	Sum of Debt
Playground Equipment - Clinton Comm Park	Playground equipment for Community Park-original budget \$30,000. Motion 335-18 purchase to be deferred to 2019. Quote received for \$35,000 + HST. \$5,694 raised to date from fundraising. PlayPower quote	\$ 153,590	\$ -	\$ 147,896	\$ 5,694	\$ -
Replace Grader	Replace Grader-(possibly replacing #6410)	\$ 385,000	\$ -	\$ -	\$ 385,000	\$ -
Treadmill at the YMCA/Convert Energy Zone	Convert existing Energy Zone	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -
Fire Dept Heavy Extrication Equipment	Fire Dept Equipment for auto extrication. Existing equipment is old and unreliable.	\$ 41,650	\$ -	\$ -	\$ 41,650	\$ -
Fire Dept - FLIR Thermal Imaging Cameras	FLIR Thermal Imaging Cameras (2)	\$ 7,528	\$ -	\$ -	\$ 7,528	\$ -
		\$ 597,768	\$ 10,000	\$ 147,896	\$ 439,872	\$ -
Other Road Base Construction	Fish and Game Line, Stone School Road, Winthrop Road and Dutch Line. The work consists of road rebuilding prior to paving in 2019.	\$ 150,000	\$ 150,000	\$ -	\$ -	\$ -
		\$ 150,000	\$ 150,000	\$ -	\$ -	\$ -
Community Park - Parking Lot	Pave parking lot at Community park-possibly funded from Raceway donation	\$ 70,000	\$ 70,000	\$ -	\$ -	\$ -
Community Park - Refurbish gate posts	Repoint brick/refurbish gate post entrance to Community Park. Applied for Huron County Heritage Grant for \$5,000. Moved from 2018 to 2019. Will require updated quote for scope of work.	\$ 13,000	\$ 8,000	\$ 5,000	\$ -	\$ -
Comm Park walkway to Raceway/Casino	Quote to build meandering walkway from Comm park to Raceway/Casino	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ 83,000	\$ 78,000	\$ 5,000	\$ -	\$ -
IT hardware & software	Upgrades to servers, firewall, storage, GIS receiver and tablets	\$ 37,500	\$ 37,500	\$ -	\$ -	\$ -
Municipal Website	Update Municipal Website-financed tax stabilization reserve Motion 333-18	\$ 25,000	\$ -	\$ -	\$ 25,000	\$ -
		\$ 62,500	\$ 37,500	\$ -	\$ 25,000	\$ -
Bell Woodlot at Blyth Hullett Landfill	Purchase Lot ptLot 27; Conc14 Hullett - woodlot for Blyth Hullett landfill. North Huron to pay half the costs of \$177,257.96	\$ 89,768	\$ -	\$ -	\$ 89,768	\$ -
		\$ 89,768	\$ -	\$ -	\$ 89,768	\$ -



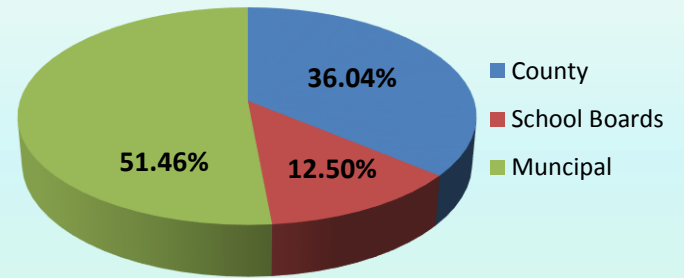
2019		Central Huron Capital Projects					
			Sum of Year-in Cost	Sum of Tax/ Amort	Sum of Grants/ Other	Sum of Res/ Res Funds	Sum of Debt
William Street - Ontario to Victoria St.	Sewermain - Ontario to Victoria (1946)Per tender (OCIF top up grant)	\$ 61,134	\$ -	\$ 31,173	\$ 29,961	\$ -	
	Watermain - Ontario to Victoria (1950) per tender (OCIF top up grant)	\$ 66,265	\$ -	\$ 33,790	\$ 32,475	\$ -	
	Roadwork including storm sewer and sidewalks - Ontario to Victoria-storm sewer storm outlet for catch basin, curb & gutter, sidewalk both sides, 1 coat asphalt. Erie Thames hydro pole placement(OCIF top up grant + Gas Tax Fund)	\$ 237,801	\$ 44,515	\$ 193,286	\$ -	\$ -	
Townsend Street-William to East	Sewermain - William to Kirk/Kirk to East (1946) per tender -(OCIF top-up grant)	\$ 165,460	\$ -	\$ 84,371	\$ 81,089	\$ -	
	Watermain - William to Kirk/Kirk to East (1950) per tender -(OCIF top-up grant)	\$ 198,971	\$ -	\$ 101,459	\$ 97,512	\$ -	
	Roadwork including storm & sidewalks - William to Kirk/Kirk to East. (OCIF top-up & Gas Tax)Per tender storm, catch basin, curb & gutter both sides, sidewalk 1 side, 1 coat asphalt. Erie Thames hydro pole placement	\$ 662,142	\$ 124,050	\$ 538,092	\$ -	\$ -	
Kirk Street -Ontario to Townsend	Roadwork including storm sewer and sidewalks per tender-Ontario to Townsend-storm, curb & gutter both sides, sidewalk 1 side, 1 coat asphalt. Erie Thames hydro pole placement (OCIF top-up grant + Gas Tax Grant)	\$ 161,194	\$ 30,193	\$ 131,001	\$ -	\$ -	
	Sewermain -Ontario St. to Townsend St. per tender-Ontario to Townsend-(OCIF top-up grant)	\$ 40,809	\$ -	\$ 20,809	\$ 20,000	\$ -	
	Watermain - Ontario St. to Townsend St. per tender water services (OCIF top-up grant)	\$ 53,169	\$ -	\$ 27,112	\$ 26,057	\$ -	
Sewermain lining - various	Sewermain lining to reduce infiltration issues	\$ 50,000	\$ -	\$ -	\$ 50,000	\$ -	
Clinton Sidewalks	Sidewalk both sides of Victoria St. from Mary St. to Walker St. (Rds Reserve) - R#2189 to R#2193 and Pt R#2195 for Bridge Replacement Project	\$ 265,000	\$ -	\$ -	\$ 265,000	\$ -	
Maria Street - Victoria St. to James St.	Maria St - from Victoria to James (Developer to pay portion of costs=37%)	\$ 273,342	\$ 179,691	\$ 31,587	\$ 62,064	\$ -	
	Kirk St - High St. to Victoria St. - per tender storm, curb & gutter one side, keep curb North side, sidewalk panel repairs, 1 coat asphalt. Erie Thames hydro pole placement (OCIF top-up grant + Gas Tax Fund)	\$ 284,944	\$ 53,369	\$ 231,575	\$ -	\$ -	
Kirk St.-High to Victoria	Kirk St. - High St to Victoria per tender - (OCIF top-up grant)	\$ 72,253	\$ -	\$ 36,843	\$ 35,410	\$ -	
	Kirk St. - High St to Victoria per tender- (OCIF top-up grant)	\$ 94,130	\$ -	\$ 47,999	\$ 46,131	\$ -	
	Roadwork including storm sewer and sidewalks per tender - Townsend to High-storm, curb & gutter both sides, sidewalk 1 side, 1 coat asphalt. Erie Thames hydro pole placement (OCIF top-up grant + Gas Tax Fund)	\$ 172,612	\$ 32,330	\$ 140,282	\$ -	\$ -	
Kirk St. - Townsend to High	Sewermain - Townsend St. to High St. per tender	\$ 44,161	\$ -	\$ 22,518	\$ 21,643	\$ -	
	Watermain - Townsend St. to High St. per tender	\$ 57,504	\$ -	\$ 29,323	\$ 28,181	\$ -	
Special Developments	Development includes curb, sidewalk, granular & asphalt	\$ 186,000	\$ 85,040	\$ -	\$ -	\$ 100,960	
Victoria St. - Provisional	Victoria St - per tender - Provisional (Developer to pay portion of costs = 37%)	\$ 17,987	\$ 4,933	\$ -	\$ 13,054	\$ -	
		\$ 3,164,878	\$ 554,121	\$ 1,701,220	\$ 808,577	\$ 100,960	



**Distribution of 2019 Taxes**  
(including all classes i.e. Comm.,  
Industrial, Residential, Farm etc.)



**Distribution of 2019 Residential taxes only**



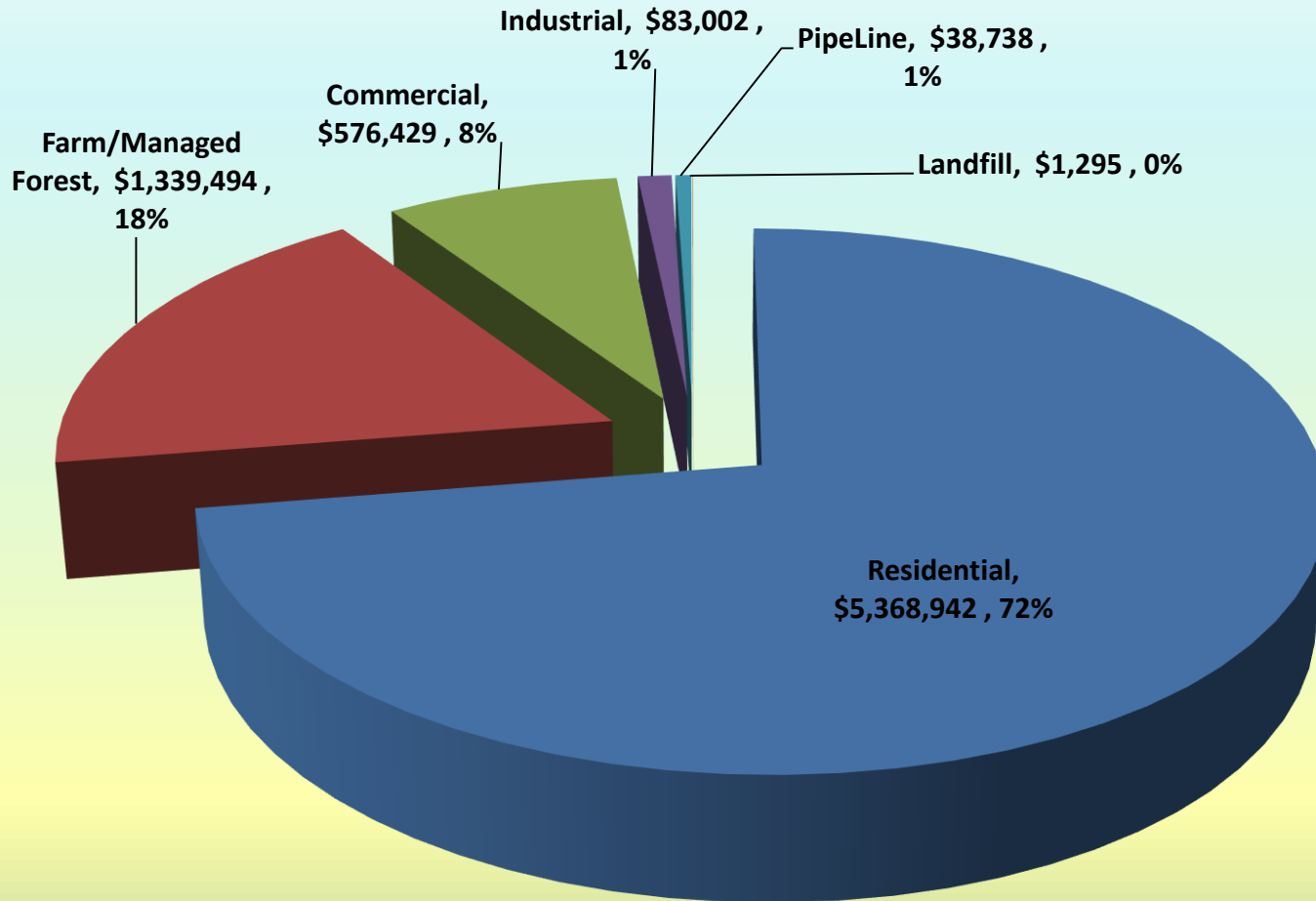
- County
- School Boards
- Municipal

**Total Taxes Collected**  
**\$15,080,990**



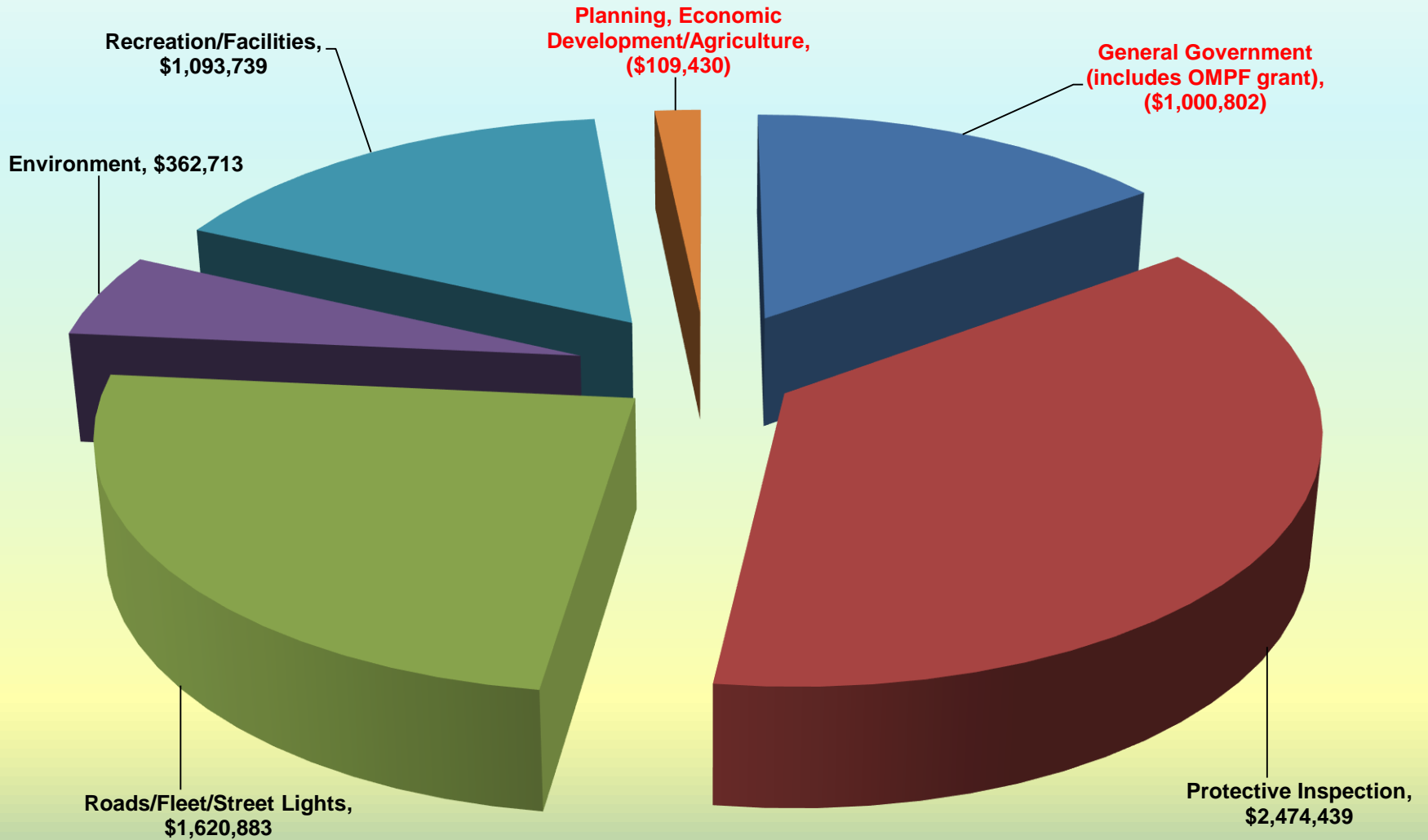
Taxation Revenue = \$7,407,990

### MUNICIPALITY OF CENTRAL HURON 2019 Taxation by Tax Assessment Class (in millions)





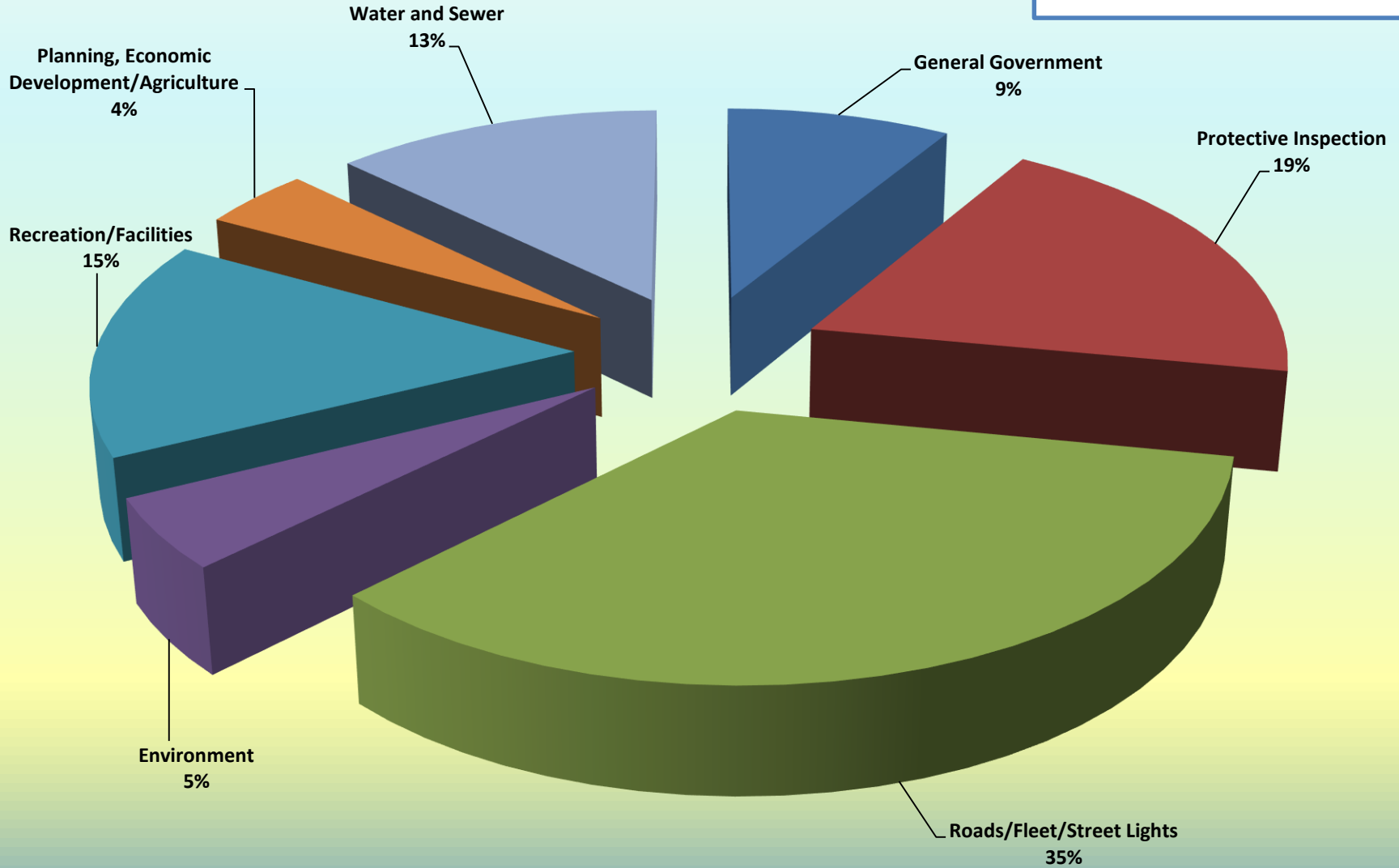
## MUNICIPALITY OF CENTRAL HURON 2019 Taxation by Function/Service





## Municipality of Central Huron 2019 Expense Budget by Function/Service

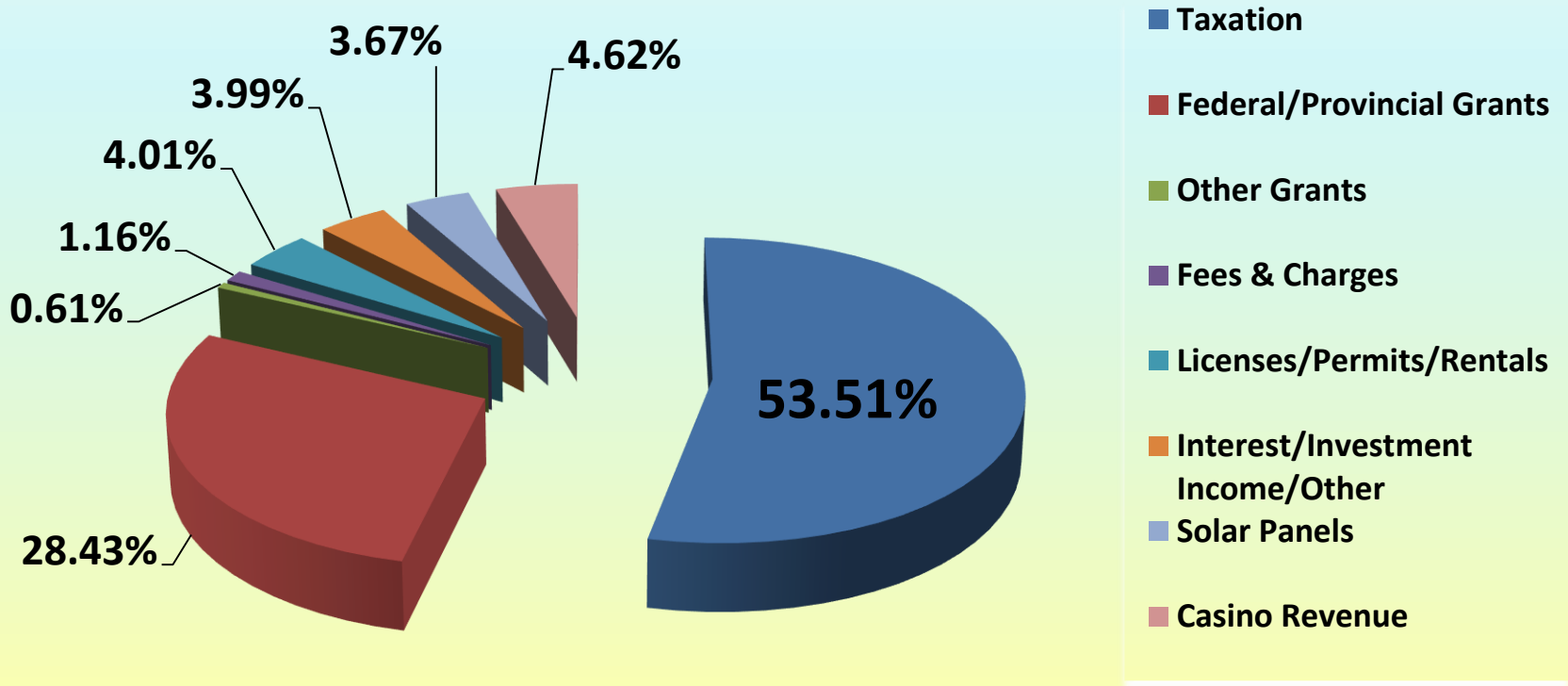
General Budget = \$12,616,949  
Water/Sewer Budget = \$ 1,838,579  
Total Expense Budget = \$14,455,528





# CENTRAL HURON

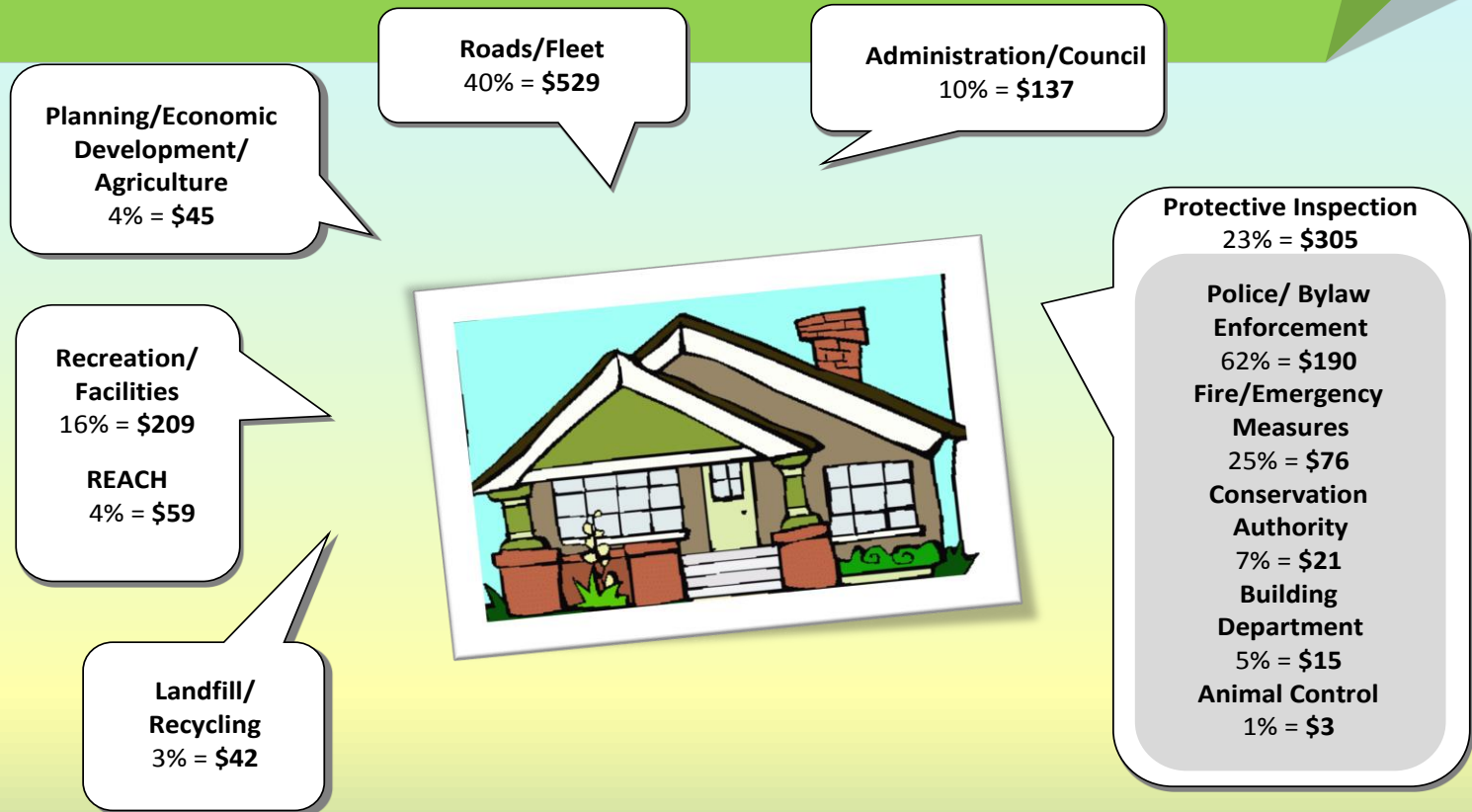
## Operating Sources of Revenue



Sources of Operating 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 \$2,576 in taxes in 2019 (\$2,623 in 2018) of which \$928 goes to the County, \$322 goes to the School Boards; and Central Huron gets \$1,326 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.**



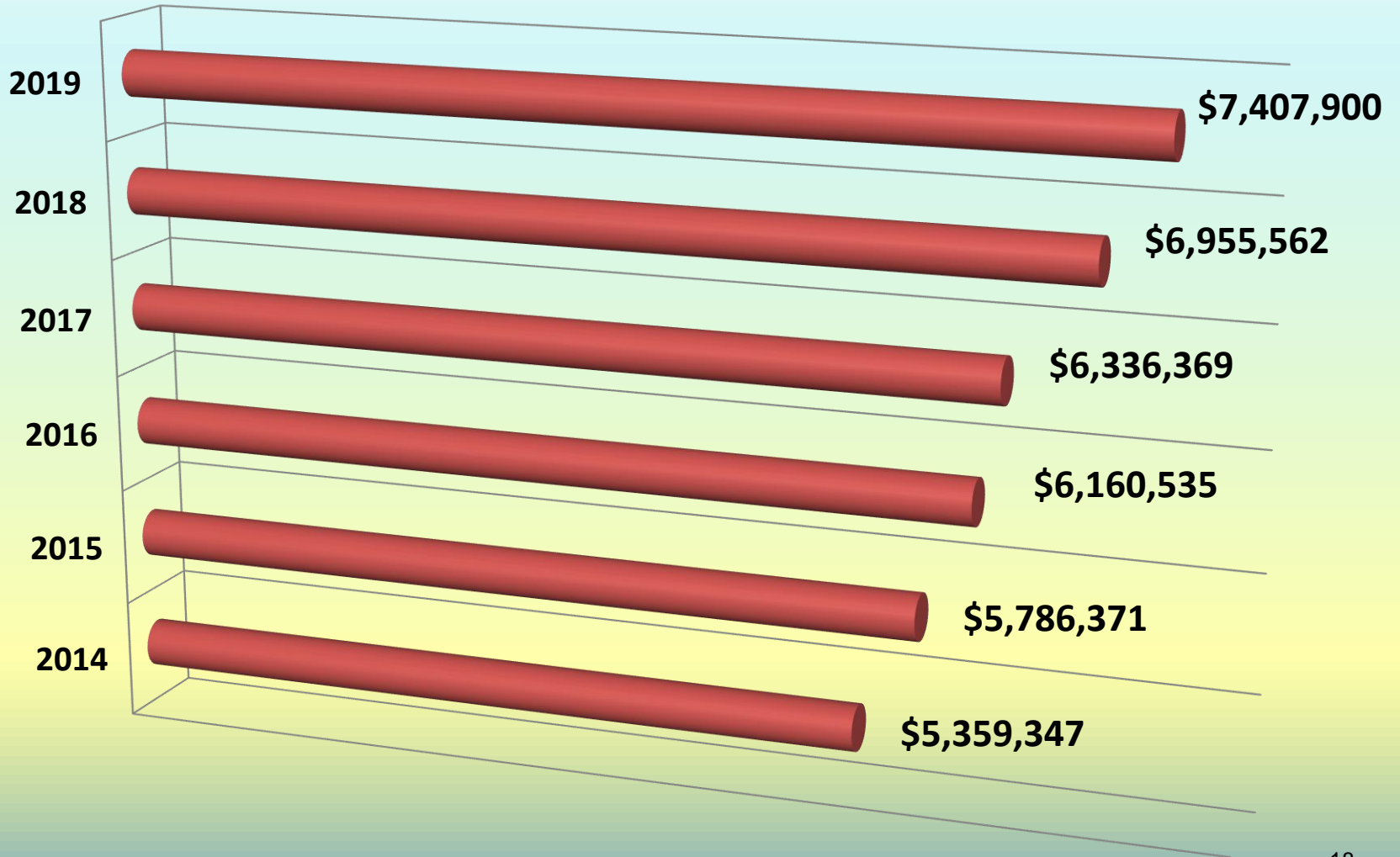


## Central Huron Tax Rates 2014-2019



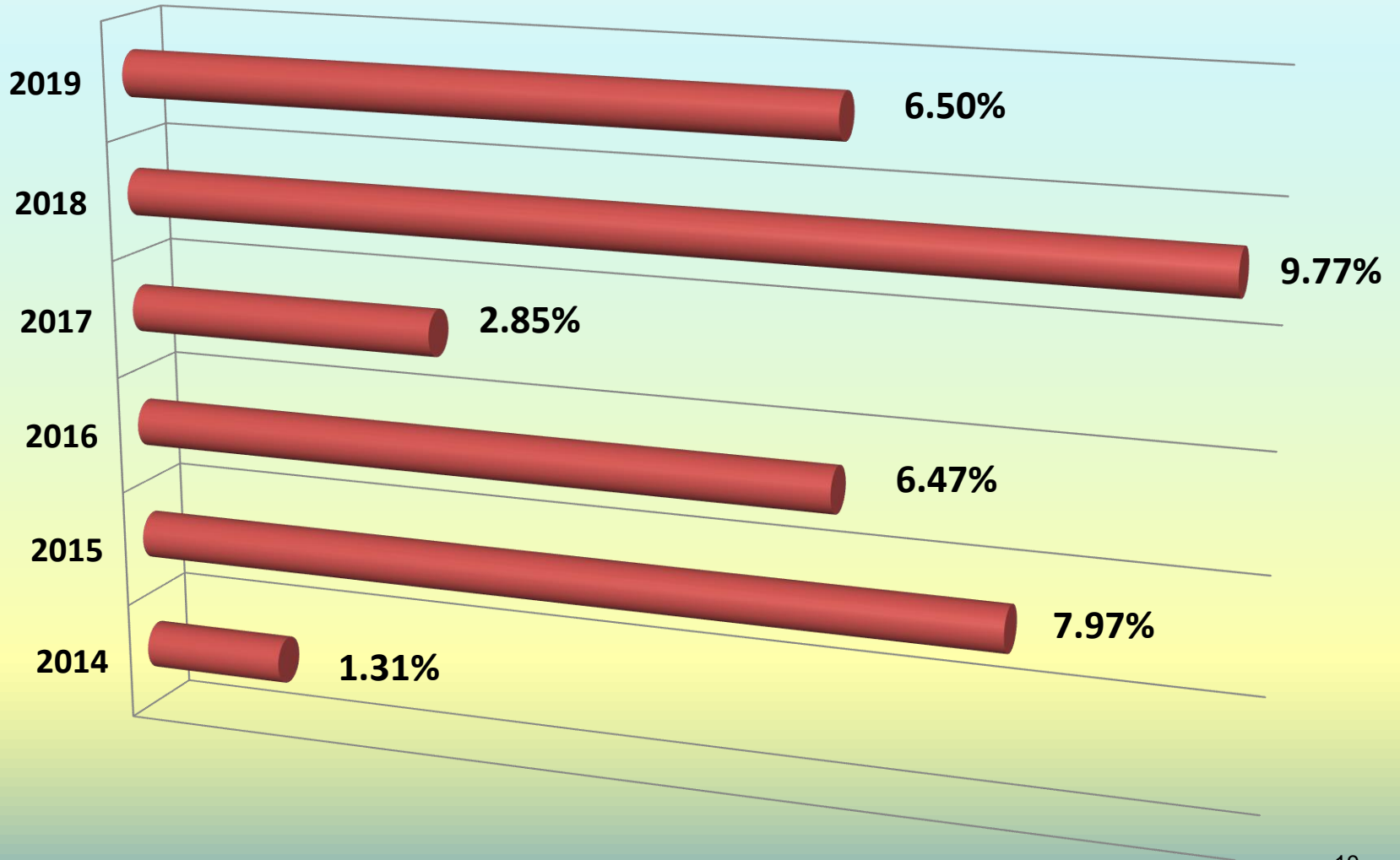


## Central Huron Levy Requirements by Year





## Central Huron Levy Requirements by Year





Class	Assessment	Year	Tax Rate by purpose			Tax Breakdown by purpose			Total Property Taxes	Tax Impact 2019 over 2018
			Central Huron	County	School Boards	Central Huron	County	School Boards		
RT-Residential	\$ 150,000.00	2019	0.00662757	0.00464232	0.00161000	\$ 994.14	\$ 696.35	\$ 241.50	\$ 1,931.99	\$ (34.91)
		2018	0.00662757	0.00478507	0.00170000	\$ 994.14	\$ 717.76	\$ 255.00	\$ 1,966.90	\$ -
RT-Residential	\$ 200,000.00	2019	0.00662757	0.00464232	0.00161000	\$ 1,325.51	\$ 928.46	\$ 322.00	\$ 2,575.97	\$ (46.55)
		2018	0.00662757	0.00478507	0.00170000	\$ 1,325.51	\$ 957.01	\$ 340.00	\$ 2,622.52	\$ -
RT-Residential	\$ 350,000.00	2019	0.00662757	0.00464232	0.00161000	\$ 2,319.65	\$ 1,624.81	\$ 563.50	\$ 4,507.96	\$ (81.46)
		2018	0.00662757	0.00478507	0.00170000	\$ 2,319.65	\$ 1,674.77	\$ 595.00	\$ 4,589.42	\$ -
FT-Farm	\$ 750,950.00	2019	0.00165689	0.00116058	0.00040250	\$ 1,244.24	\$ 871.54	\$ 302.26	\$ 2,418.04	\$ (43.69)
		2018	0.00165689	0.00119627	0.00042500	\$ 1,244.24	\$ 898.34	\$ 319.15	\$ 2,461.73	\$ -
CT-Commercial	\$ 1,042,000.00	2019	0.00729033	0.00510655	0.01026593	\$ 7,596.52	\$ 5,321.03	\$ 10,697.10	\$ 23,614.65	\$ (468.93)
		2018	0.00729033	0.00526358	0.01055893	\$ 7,596.52	\$ 5,484.65	\$ 11,002.41	\$ 24,083.58	\$ -
IT-Industrial	\$ 62,315.00	2019	0.00729033	0.00510655	0.01030000	\$ 454.30	\$ 318.21	\$ 641.84	\$ 1,414.35	\$ (47.18)
		2018	0.00729033	0.00526358	0.01090000	\$ 454.30	\$ 328.00	\$ 679.23	\$ 1,461.53	\$ -
MT-Multi-Residential	\$ 521,000.00	2019	0.00729033	0.00510655	0.00161000	\$ 3,798.26	\$ 2,660.51	\$ 838.81	\$ 7,297.58	\$ (128.71)
		2018	0.00729033	0.00526358	0.00170000	\$ 3,798.26	\$ 2,742.33	\$ 885.70	\$ 7,426.29	\$ -



**CENTRAL HURON - RESERVES - RESERVE FUNDS & TRUST FUNDS**

	Balance December 31/2018	2019 Budgeted Transfers In	2019 Budgeted Transfers Out	Balance December 31/2019
4/9/2019 11:40				
<b>DISCRETIONARY RESERVES</b>				
Reserve for Working Funds	\$ 1,050,000.00			\$ 1,050,000
Reserve for Tax Stabilization	\$ 753,815.77		\$ (234,855)	\$ 518,961
Reserve for Elections	\$ 9,186.23	\$ 5,500		\$ 14,686
Reserve for Insurance Deductible	\$ -	\$ 45,000		\$ 45,000
Reserve for WSIB Central Huron	\$ 76,227.63			\$ 76,228
Reserve for Office Equipment	\$ 15,010.27			\$ 15,010
Reserve for Equipment	\$ 618,017.21	\$ 14,720	\$ (385,000)	\$ 247,737
Reserve for Central Huron Fire	\$ 95,762.33	\$ 110,014	\$ (49,178)	\$ 156,598
Reserve for Roads & Bridges Projects	\$ 360,328.56		\$ (265,000)	\$ 95,329
Reserve for Wayside Pit	\$ 20,642.80			\$ 20,643
Reserve for Library	\$ 369,088.48		\$ (67,759)	\$ 301,329
Reserve for Facilities	\$ 536,794.19	\$ 1,158,272	\$ (529,291)	\$ 1,165,775
Reserve for Career Fair	\$ 12,945.94		\$ (12,946)	\$ (0)
Reserve for Economic Development	\$ 31,440.29			\$ 31,440
Reserve for Clinton Street Lights	\$ 95,443.66	\$ 20,255	\$ (60,680)	\$ 55,019
Reserve for Auburn Street Lights	\$ 3,285.95	\$ 355		\$ 3,641
Reserve for Holmesville Street Lights	\$ 2,547.54	\$ 575		\$ 3,123
Reserve for Londesboro Street Lights	\$ 9,042.02	\$ 929		\$ 9,971
Reserve for Mid Huron Landfill Succession	\$ 94,729.42		\$ (65,000)	\$ 29,729
Reserve for Ward 2 Capital	\$ 5,424.96			\$ 5,425
<b>Sub-total Reserves</b>	<b>\$ 4,159,733.25</b>	<b>\$ 1,355,620</b>	<b>\$ (1,669,709)</b>	<b>\$ 3,845,644</b>
<b>RESERVE FUNDS</b>				\$ -
Reserve Fund - Water	\$ 1,132,546.58			\$ 1,132,547
Reserve Fund - Wastewater	\$ (209,078.44)			\$ (209,078)
Reserve Fund - Ball's Bridge	\$ 183,199.44			\$ 183,199
Reserve Fund - OCIF Grant	\$ 7,467.15	\$ 1,268,625	\$ (1,276,092)	\$ 0
Reserve Fund - Blyth Landfill	\$ 185,516.20	\$ 10,000	\$ (89,768)	\$ 105,748
Reserve Fund - Recreation	\$ 7,245.02			\$ 7,245
Reserve Fund - Main Street Revitalization	\$ 413.77	\$ 44,348	\$ (44,761)	\$ 0
Reserve Fund - Kinburn Hall	\$ 4,828.87			\$ 4,829
Reserve Fund - CNR School On Wheels	\$ 6,653.74		\$ (5,500)	\$ 1,154
Reserve Fund - Erth Corp Put Option	\$ 364,696.26	\$ 227,537		\$ 592,234
Reserve Fund - Bldg Dept Bill 124	\$ 284,931.48			\$ 284,931
Reserve Fund - Waste Collection Services	\$ 73,491.46		\$ (14,433)	\$ 59,058
Reserve Fund - Physician Recruitment	\$ 51,439.69			\$ 51,440
Reserve Fund - NWMO	\$ 377,234.69		\$ (244,482)	\$ 132,752
<b>Sub-total Reserve Funds</b>	<b>\$ 2,470,585.91</b>	<b>\$ 1,550,510</b>	<b>\$ (1,675,036)</b>	<b>\$ 2,346,059</b>
<b>TOTAL RESERVES &amp; RESERVE FUNDS</b>	<b>\$ 6,630,319.16</b>	<b>\$ 2,906,130</b>	<b>\$ (3,344,745)</b>	<b>\$ 6,191,704</b>



<b>CENTRAL HURON - RESERVES - RESERVE FUNDS &amp; TRUST FUNDS</b>					
		<b>Balance December 31/2018</b>	<b>2019 Budgeted Transfers In</b>	<b>2019 Budgeted Transfers Out</b>	<b>Balance December 31/2019</b>
	4/9/2019 11:41				\$ -
<b>OBLIGATORY DEFERRED REVENUE</b>					\$ -
Gas Tax Fund		\$ 237,228.17	\$ 229,827	\$ (459,827)	\$ 7,228
Ward 2 Pit Rehabilitation		\$ 13,197.33			\$ 13,197
Parkland Reserve		\$ 44,453.97			\$ 44,454
Community Park Project		\$ 13,207.93		\$ (13,208)	\$ (0)
<b>TOTAL OBLIGATORY DEFERRED REVENUE</b>		<b>\$ 308,087.40</b>	<b>\$ 229,827.00</b>	<b>\$ (473,035)</b>	<b>\$ 64,879</b>
					\$ -
					\$ -
<b>TRUSTS</b>					\$ -
Clinton Cemetery Trust		\$ 275,651.14			\$ 275,651
Hope Chapel Trust		\$ 7,450.00			\$ 7,450
Hullett Cemetery Trust		\$ 2,300.03			\$ 2,300
Radar Trust		\$ 3,637.45			\$ 3,637
Woon Trust		\$ 5,908.17			\$ 5,908
<b>TOTAL TRUST FUNDS</b>		<b>\$ 294,946.79</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 294,947</b>



## MUNICIPALITY OF CENTRAL HURON LOAN BALANCES

FINANCIAL INSTITUTION	Amount of Issue	Term in Years	PURPOSE	EXPIRY DATE	Rate	TERMS	PRIN Dec 31/18	PRIN Dec 31/19	PRIN Dec 31/20	PRIN Dec 31/21	PRIN Dec 31/22	Total Interest Expense over life of loan for REACH/CHCC/Clinton LED's/Josling Lands
Bank of Montreal	\$ -	0	Operating Line of Credit	Revolving	Prime	Prime/Revolving - \$2,000,000 limit						
OILC (OSIFA)	\$ 3,780,000	25	REACH	2036	4.44%	25 yrs semi-annual pmts	\$ 3,041,924.29	\$ 2,923,846.47	\$ 2,800,467.80	\$ 2,671,550.32	\$ 2,536,845.37	\$ 2,516,074.04
OILC (OSIFA)	\$ 1,500,000	15	partial new complex	15-Mar-27	3.25%	15 yrs semi-annual pmts	\$ 937,685.19	\$ 840,232.27	\$ 739,586.40	\$ 635,642.97	\$ 528,293.93	\$ 407,133.76
OILC	\$ 322,566	5	Clinton LED Street Lights conversion	15-Nov-23	3.04%	5 yrs semi-annual pmts	\$ 322,566.00	\$ 261,885.81	\$ 199,346.92	\$ 134,892.40	\$ 68,463.57	\$ 27,676.47
OILC	\$ 1,221,120	30	Josling Lands purchased	15-Nov-48	3.75%	30 yrs semi-annual pmts	\$ 1,221,120.00	\$ 1,198,554.27	\$ 1,175,134.39	\$ 1,150,828.03	\$ 1,125,601.64	\$ 823,323.70
OILC	\$ 1,533,920	5	Various Road Projects	25/05/2022 (debenture balance not paid back)	construct. loan rate	construction loan-int. 2.38% as at April 2018 subject to chg.	\$ 1,432,960.00					
						<b>Total Principal Debt</b>	<b>\$ 6,956,255.48</b>	<b>\$ 5,224,518.82</b>	<b>\$ 4,914,535.51</b>	<b>\$ 4,592,913.72</b>	<b>\$ 4,259,204.51</b>	<b>\$ 3,774,207.97</b>



Tax installment dues dates for 2019 are:

March 29, 2019 – interim tax bill

June 28, 2019 – interim tax bill

September 30, 2019 – final tax bill

November 29, 2019 – final tax bill





# MUNICIPALITY OF CENTRAL HURON

## ***2019 BUDGET***

*Will be posted on the municipal  
website at*

**[www.centralhuron.com](http://www.centralhuron.com)**