



Request for Proposal

Banking Services

RFP No: RFP-FIN01-2026

Issue Date: May 14, 2026

Documents are available in alternate formats upon request.

Please contact the Clerk's Department at 519-482-3997 or by email at clerk@centralhuron.com if you require an accessible format.

1 General

1.1 Background

The Municipality of Central Huron is located along Ontario's West Coast in the heart of Huron County. We consist of the former Town of Clinton and Townships of Goderich and Hullett, with a population of approximately 10,000 and we are governed by the *Municipal Act 2001*. The Municipal Office is located at 23 Albert St., Clinton, Ontario, N0M 1L0.

The Municipality is governed by eight (8) Council members, including a Mayor and a Deputy Mayor who are elected at large.

Senior staff consists of a CAO, along with 7 Department Managers. Employees number approximately 80 including full-time, part-time and seasonal, and there are approximately 25 volunteer firefighters.

The activities of the Municipality include, but are not limited to, road, water and sewer treatment and delivery and maintenance, facility management, fire services, licensing, and issuing various permits.

The main servicing departments of the Municipality are:

CAO & Human Resources	Finance
Clerk's Office	Planning
Building Services	Roads / Drains
Utilities	Facilities
Fire & Emergency Services	

1.2 Purpose

The Municipality of Central Huron is seeking proposals for full banking services. Proponents must be a Chartered Canadian Bank or a credit union or league to which the Credit Union and Caisses Populaires act applies and have a branch location within 1.5 km of 23 Albert Street, Clinton, ON (Municipal Office). The current banking service provider for the Municipality of Central Huron is the Bank of Montreal.

1.3 Timelines

Timelines for inquiries, submission and award are noted on the Proposal submission label.

1.4 Specifications and Scope of work

- Specifications and Scope of work are outlined in Appendix A.

1.5 Inquires

Inquiries concerning the Proposal process and results are to be directed to:

Jeff Boyes, Director of Finance

Jboyes@centralhuron.com

519-482-3997 ext. 1244

Inquiries must be received no later than the deadline for inquiries, otherwise, a response may not be provided.

Questions of clarification on the Proposal requirements may at the Municipality's discretion be answered individually, but response(s) to any question that modifies the scope of the Request for Proposal will be circulated in writing as an Addendum to all registered document takers.

2 Submission Requirements

2.1 Submission deadline

Completed Proposals must be received by the method and at the address indicated on the Proposal submission label no later than the Proposal deadline.

2.2 Eligibility

The proponent must be a Chartered Canadian Bank listed in Schedule I or II to the Bank Act (Canada); or a credit union or league to which the Credit Union and Caisses Populaires act applies and have a branch location within 1.5 km of 23 Albert Street, Clinton, ON (Municipal Office).

2.3 Required Documents and Information

In addition to all other proposal documents submitted by the bidder, the following documents must be included with the bidder's Proposal:

- Proposal Submission Label
- Ability and Experience Form
- Statement of Guarantee

Other proposal documentation shall include, but is not limited to, documentation supporting the criteria under Proposal Evaluation and Selection Criteria and documentation supporting any other information requested in this proposal.

2.4 Statement of guarantee

Proponents shall provide, with their proposals, a Statement of Guarantee to the Municipality of Central Huron, relating to terms, conditions, process etc., for the agreement term.

2.5 Service charges & fees

All charges for any proposed undertaking of service must be clearly identified. Where no service charge or fee is quoted, it will be deemed that it is recovered elsewhere in the proposal. The Municipality will not be subject to any service charge or fee during the term of the agreement, which is not expressly indicated in the agreement.

2.6 Expiry of offer

The terms, conditions and pricing of all proposals submitted shall remain firm as quoted for a period of one hundred and twenty (120) days from the date of closing.

2.7 Services

Required services are outlined in Appendix A.

Other proposal documentation shall include, but is not limited to, documentation supporting the criteria under section 2.7 Proposal Evaluation and Selection Criteria.

2.8 Proposal Evaluation and Selection Criteria

The acceptance of a Proposal will be contingent upon, however not limited to, the following considerations:

- Adherence to requirements outlined in Appendix A.
- Dependability
- Consistency and timeliness regarding the processing of transactions
- The proponent's ability to provide automated, innovative and cost effective banking techniques
- The ease and convenience of banking
- Experience in the investment and capital borrowing markets
- Accessibility of the local branch for day-to-day requirements
- Point of contact for problems and/or concerns that arise

- Accordingly, submissions should include details and documentation to support the above criteria.

Proposal Submission Label

Request for Proposal

RFP-FIN01-2026

Company Name: _____

Contact Person: _____

Phone Number: _____

Email Address: _____

Mailing Address: _____

Proposal Deadline: June 5, 2026 at 11:59 AM EST

Inquiry Deadline: May 29, 2026

Estimated Review and Award: June 15, 2026

Method: Proposals will only be accepted electronically to Bids@centralhuron.com

Attention: Jeff Boyes, Director of Finance

Ability and Experience Form

The Bidder shall provide below information on previous experience in this class of work successfully undertaken by the Bidder's firm in the last three years.

Reference 1	
Name	
Contact and Phone Number	
Total Value	
Description of Work	
Additional Comments	

Reference 2	
Name	
Contact and Phone Number	
Total Value	
Description of Work	
Additional Comments	

Reference 3	
Name	
Contact and Phone Number	
Total Value	
Description of Work	
Additional Comments	

STATEMENT OF GUARANTEE

Letterhead or Proponent's name and address

Date

Dear Sir/Madam

Subject: **RFP-FIN01-2026 – Banking Services**

List any amendment nos. and dates

The enclosed proposal is submitted in response to the above-referenced Request for Proposal. Through submission of this proposal we agree to all of the terms and conditions of the Request for Proposal.

We have carefully read and examined the Request for Proposal and have conducted such other investigations as were prudent and reasonable in preparing the proposal. We agree to be bound by statements and representations made in this proposal and to any agreement resulting from the proposal.

Yours truly,

Signature

Name: _____

Title: _____

Legal name of Proponent: _____

Date: _____

Person signing must be authorized to sign on behalf of the bank represented, and to bind the bank to statements made in response to this proposal.

3 Terms and Conditions

3.1 Definitions

Corporation/Municipality:	Refers to the Corporation of the Municipality of Central Huron.
Bidder:	Refers to any eligible entity submitting a Proposal, Proposal or bid.
Successful Bidder:	Refers to the selected Bidder, if any.

3.2 Accessibility

As of January 1, 2012, Bidders must meet the requirements of the Customer Service Standard of the Accessibility for Ontarians with Disabilities Act, 2005.

The successful Bidder shall comply with the Accessibility Standards for Customer Service, O. Reg 429/07 (“Regulation”), under The Accessibility for Ontarians With disabilities Act, 2005 (AODA);

The successful Bidder shall ensure its employees are trained on providing accessible customer services. Any training or training resources must conform to the legislated requirements under the Act; and

The successful Bidder shall maintain records of the training, including dates when training was provided, the number of employees who received training and individuals training records. Where requested by the Municipality of Central Huron, the person, business or organization shall provide written proof, as well as any documentation regarding training policies, practices and procedures, to the Municipality of Central Huron.

3.3 Late Submissions

Proposals received after the official closing time will not be considered during the selection process.

If electronic submissions are being accepted for this proposal, the onus is on Bidders to ensure their Electronic Bid Submission is received no later than the closing time and date stated. Bidders are cautioned that the timing of their bid submission is based on when the Bid is **RECEIVED** by the Municipality’s Bidding System, **not** when a Bid is submitted by a Bidder, as Bid transmission can be delayed in an “**internet traffic jam**” due to file transfer size, transmission speed, etc. A Bid Submission will only be considered to have been submitted once it has been **RECEIVED** by the

Municipality's Bidding System, regardless of when the Bid was submitted by the Bidder.

For the above reasons, the Municipality recommends that Bidders allow sufficient time to upload their Bid Submission and attachment(s), if applicable and to resolve any issues that may arise. The closing time and date shall be determined by the Municipality's Bidding System web clock.

Bidders should contact the Municipality at least twenty-four (24) hours prior to the closing time and date, if they encounter any problems. The Bidding System will send a confirmation email to the Bidder advising that their bid was submitted successfully.

Proponents are advised there will NOT be a public opening for this RFP.

3.4 Opening

Unofficial proposal results will be posted on the Municipality's Bidding System Website as soon as possible after the opening of the bid price form.

3.5 Withdrawal or Alteration of a Request for Proposal

A Bidder who has submitted a Proposal may submit a further Proposal at anytime up to the specified time and date of closing. The last Proposal received shall supersede and invalidate all Proposals previously submitted by that Bidder. Only one Proposal shall be opened per Bidder.

A Bidder may withdraw or alter the Proposal at any time up to the specified time and date of closing by submitting a letter bearing the Bidder's signature to the authorized representative who will mark thereon the time and date of receipt. The Bidder's name and the Request for Proposal number shall be shown on the envelope containing such letter. Telegrams, facsimiles (faxes), or telephone calls will not be accepted.

Proposals withdrawn under this procedure cannot be reinstated.

3.6 Examination of Proposal Documents

Each Bidder must satisfy himself/herself as to the full requirements of the proposed work. There will be no consideration of any claim, after submission of Proposals, if there is a misunderstanding with respect to the minimum requirements indicated in this Request for Proposal.

Should the Bidder require more information or clarification on any point, it must be obtained prior to the submission of the Proposal.

3.7 Completion of the Proposal

All entries shall be clear, legible and made in a non-erasable medium. Alterations may be made provided they are legible and initialed by the Bidder's signing officer.

3.8 Omissions, Discrepancies and Interpretations

Should a Bidder find omissions from or discrepancies in any of the Proposal Documents or should the Bidder be in doubt as to the meaning of any part of such documents, the Bidder should notify the designated person and office without delay. If the designated person considers that a correction, explanation, or interpretation is necessary or desirable, an addendum will be issued to all registered plan takers.

No oral explanation or interpretation will modify any of the requirements or provisions of the Proposal documents.

3.9 Addenda

If required by the Corporation, addenda will be distributed to all registered Bidders as a document taker for this Proposal.

Addenda will be distributed using the latest contact information as provided by the Bidder, if applicable. It is the Bidder's responsibility to notify the Corporation of any changes to their email or mailing address. If no formal registration is required by the Municipality then addendas will only be posted to the location of the original posting.

It is the Bidder's ultimate responsibility to ensure all addenda have been received.

3.10 Acceptance of Rejections of Proposal

The Corporation reserves the right to reject any or all Proposals and to waive formalities as the interests of the Corporation may require without stating reasons, therefore.

Notwithstanding and without restricting the generality of the statement immediately above, the Corporation shall not be required to award and accept a Proposal, or recall the Proposals at a later date:

- When only one (1) Proposal has been received as a result of the Proposal call.
- When all Proposals received fail to comply with the minimum specifications.

The Corporation shall not be responsible for any liabilities, costs, expenses, loss or damage incurred, sustained or suffered by any Bidder by reason of the acceptance or the non-acceptance by the Corporation of any Proposal or by reason of any delay in the acceptance of a Proposal except as provided in the Proposal document.

3.11 Indemnification

The successful Bidder shall indemnify and save harmless the Corporation of the Municipality of Central Huron from and against all claims, demands, loss, cost, damages, actions, suits or other proceedings by whomsoever made, brought or executed by, or attributed to any such damages, injury or infringement as a result of activities under this Proposal.

3.12 Protection of Work and Property

The successful Bidder shall provide continuous and adequate protection of all work from damage and shall protect the Corporation's property from injury or damage arising from or in connection with this work.

The successful Bidder shall make good any such damage or injury.

3.13 Ability and Experience of Bidder

If noted under Section 2 – Submission requirements, Bidders must complete and submit with their submission, the Ability and Experience Form included with this document.

The following criteria will be utilized by the Corporation to determine whether a Bidder is qualified to undertake the award:

- The Bidder's ability and agreement to complete the work within the required schedule.
- The Bidder's ability to work effectively with the Corporation staff, consultants and other representatives.
- The Bidder's ability to effectively manage and do the work using the named project representative and any submitted subcontractors or others that may share the work areas.
- The Bidder's history with respect to quality of work, scheduling, providing satisfactory results and acceptable cooperation.
- Satisfactory references.

A Bidder is invited to provide any additional information it determines will assist the Corporation in using the aforementioned criteria.

The Corporation may reject the lowest or any submissions if, after investigation and consideration, the Corporation concludes, in its opinion, that the Bidder is not qualified to do the work and/or cannot do the work and perform the work in a manner satisfactory to the Corporation.

3.14 Character and Employment of Workers

The successful Bidder shall employ only orderly, competent and skillful workers to ensure that the works are carried out in a respectable manner.

In the event that any person employed by the successful Bidder in connection with the work arising out of this Proposal gives, in the opinion of the Corporation, just cause for complaint, the successful Bidder upon notification by the Corporation in writing, shall not permit such person to continue in any future work arising out of this work.

3.15 Ethical Conduct

In addition to being in compliance with all applicable federal, provincial and municipal laws and regulations, within the context of a Contract, Contractors shall behave in an ethical manner having regard for and demonstrating care for, the condition of or well-being and fair treatment of all persons, places and things.

3.16 Limited Liabilities

The Corporation's liability under this Proposal shall be limited to the actual goods/services ordered and provided.

3.17 Bidder Expense

Any expenses incurred by the Bidder in the preparation of the Proposal submission are entirely the responsibility of the Bidder and will not be charged to the Corporation.

3.18 Regulation Compliance and Legislation

The successful Bidder shall ensure all services and products provided in respect to this Proposal are in accordance with, and under authorization of all applicable authorities and Municipal, Provincial and Federal legislation. The successful Bidder shall abide by all Acts, By-laws and Regulations relative to the performance of the work.

3.19 Award

Award is subject to approved budget. The Municipality reserves the right to delete a schedule or item dependent upon budget limitation.

The lowest-priced or any Proposal may not necessarily be accepted.

3.20 Extra Work

No work shall be regarded as extra work, unless it is ordered in writing by the Corporation and with the agreed price for the same specified in said order, provided said price is not otherwise determined by this Proposal. A statement of the cost of extra work shall be made within thirty (30) calendar days after the completion of the said extra work.

3.21 Terms of Payment

Unless otherwise stated herein, the Corporation's normal terms of payment will be Net Thirty (30) calendar days from the Receipt of Goods/Services or the Date of Invoice, whichever occurs later. Payment terms shall only be modified at the sole discretion of the Municipality to take advantage of the discounts for prompt payment or for other terms that shall be deemed to be in the best interests of the Municipality.

The Bidder agrees that the Municipality shall be entitled to the discount stated herein if payment of invoices for the Goods/Services specified or called for in or under this Proposal, is made within the period specified herein after acceptance or satisfactory completion thereof, as the case may be, and the receipt by the Municipality of the invoice, therefore.

Price changes caused by Provincial or Federal government tax legislation will be accepted, but these changes must be submitted in writing and accepted by the Municipality prior to being invoiced. All prices quoted shall be in Canadian funds. Invoices shall be forwarded to the attention of:

Municipality of Central Huron
Attn: Jeff Boyes, Director of Finance
Finance Department
23 Albert St., PO Box 400 Clinton, ON
NOM 1L0

3.22 Harmonized Sales Tax (HST)

HST is applicable to the item(s) listed in this Proposal, however, is not to be included in the quoted unit cost. Please quote all prices "HST extra".

3.23 Workplace Safety & Insurance Board

The successful Bidder shall provide a copy of the Workplace Safety & Insurance Board's Clearance Certificate indicating the successful Bidder's good standing with the Board.

3.24 Conflict of Interest

No elected official or employee, nor any corporation of which an elected official or employee has an interest, shall offer any bid, or otherwise sell any goods or services to the Municipality, unless such interest is disclosed, and they do not participate in the purchasing process in any way.

No elected official or employee who has an interest, shall discuss a bid solicitation with a person, or any other employee or agent of the person who has submitted a bid to the Municipality, unless the procurement call has been awarded, or for the purpose of receiving clarification.

Each Bidder, in their Bid, shall declare on a separate sheet of paper, all Conflicts of Interest or any situation that may be reasonably perceived as a Conflict of Interest that exists now or may exist in the future.

Failure to comply with this requirement may render the Bid non-compliant and shall cause the Bid to be rejected.

The Municipality reserves the right to disqualify from further consideration Bids that, in the Municipality's sole opinion, demonstrate a Conflict of Interest.

3.25 Health and Safety

The successful Bidder will review and agree to follow the Corporation of the Municipality of Central Huron's Health and Safety Policy available by contacting the Clerk's Department in advance at 519-482-3997.

By signing the Form of Tender and Agreement, the successful Bidder agrees to abide by the Municipality's Health and Safety Policy. The successful Bidder will provide the

Corporation, prior to commencement of work, with a written copy of the Health and Safety Policy of their firm.

All applicable current health and safety legislation and environmental legislation and regulations are considered the minimum requirements that the successful Bidder must meet, including compliance with the Occupational Health and Safety Act (re: duties of employers, safety training/certifications) and any other applicable regulations.

Health and safety issues will always be given immediate attention by the Municipality and its representatives, and the successful Bidder and its subcontractors.

All employees, successful Bidders/subcontractors suppliers and visitors/residents must immediately report unsafe conditions, incidents, and accidents to the Project/Site Supervisor/ Inspector.

The Municipality takes pride in the commitment of all of its employees and suppliers of services and will take the necessary steps to ensure health and safety on all projects.

3.26 Insurance, Indemnification and Bonding Requirements

The successful Bidder shall, at its own expense, obtain and maintain until the termination of the Contract and provide the Corporation of the Municipality of Central Huron with evidence of:

- General Liability Insurance on an occurrence basis for an amount not less than five million dollars (\$5,000,000), AND Professional Errors and Omissions on an occurrence basis for an amount not less than two million dollars (\$2,000,000), and shall include the Corporation of the Municipality of Central Huron as an additional insured with respect to the Bidder's operations, acts and omissions relating to its obligations under this Agreement, such policy to include non-owned automobile liability, personal injury, broad form property damage, contractual liability, owners' and Bidders' protective products and completed operations, contingent employers liability, cross liability and severability of interest clauses.

The policies shown above will not be cancelled or permitted to lapse unless the insurer notifies the Municipality in writing at least thirty (30) days prior to the effective date of cancellation or expiry.

The Corporation of the Municipality of Central Huron reserves the right to request such higher limits of insurance or other types of policies appropriate to the work, as the Municipality may reasonably require.

The successful Bidder shall not commence work until such time as the required evidence of insurance has been filed with and approved by the Corporation of the Municipality of Central Huron. The successful Bidder shall further provide that evidence of the continuance of said insurance is filed at each policy renewal date for the duration of the contract.

The successful Bidder shall indemnify and hold the Corporation of the Municipality of Central Huron harmless from and against all liability, loss, claims, demands, costs and expenses, including reasonable legal fees, occasioned wholly or in part by any acts or omissions either in negligence or in nuisance whether willful or otherwise by

the Bidder, its agents, officers, employees or other persons for whom the Bidder is legally responsible.

3.27 Assignment of Work

The successful Bidder shall not assign, transfer, convey, sublet or otherwise dispose of this Proposal or his/her right, title or interest therein, or his power to execute such work, to any other person, company or corporation, without the previous consent, in writing, of the Corporation's officials, which consent shall not be unreasonably withheld.

The successful Bidder is fully responsible to the Corporation for the acts and omissions of subcontractors and/or persons directly or indirectly engaged by the successful Bidder in respect to this work.

Subcontractors will be required to abide by all the requirements of the Proposal document as though the successful Bidder (Insurance, WSIB, Health & Safety Policy, etc.). The successful Bidder agrees to bind every subcontractor by the terms of the Proposal documents as far as it is applicable to their work.

Bidders must submit with their quote the completed Subcontractor Form included in this document.

3.28 Cancellation

The Corporation reserves the right to immediately terminate the Proposal agreement at its own discretion, including but not limited to, such items as non-performance, late deliveries, inferior quality, pricing problems, etc.

If the successful Bidder should neglect to execute the work properly or fail to perform any provision of this Award, the Corporation, after three (3) business days' written notice to the successful Bidder, may, without prejudice to any other remedy in existence, make good such deficiencies and may deduct the cost thereof from any payment then and thereafter due to the successful Bidder.

Continued failure of the successful Bidder to execute the work properly shall result in a termination of Proposal arrangement. The Corporation shall provide written notice of termination.

The Corporation may elect to terminate the Proposal arrangement if the original terms and conditions are significantly changed, giving thirty (30) calendar days' written notice to the successful Bidder.

Either party may terminate the Proposal arrangement by giving the other party sixty (60) calendar days' written notice. A period of less than sixty (60) calendar days to terminate the arrangement may be negotiable if mutually agreeable among the parties involved.

Failure to maintain the required documentation during the term of this Proposal may result in suspension of the work activities and/or cancellation of the Proposal arrangement.

3.29 Performance

The Municipality may at its sole discretion evaluate the performance of the Bidder during and/or when the Contract is completed or terminated. If evaluated, the Bidder's performance shall be rated on a scale of 0-4 (0-Not Rated, 1-Poor, 2-Below Standard, 3-Standard, 4-Excellent) under the following categories:

- a. Administration.
- b. Adherence to Specifications and Special Provisions.
- c. Public Relations.
- d. Condition and Sufficiency of Equipment.
- e. Safety Procedures.
- f. Organization, Coordination and Efficiency.
- g. Environmental Compliance.

The performance rating shall be determined based on the everyday performance of the Work, quality assurance test(s), letters, and Written Instructions to the Bidder.

If evaluated, a copy of the completed Bidder's Performance Report shall be sent to the Bidder. If the Bidder disagrees with any portion of the Bidder's Performance Report, it shall advise the Municipality of the specific objections, in writing, within twenty (20) days of the date of the report.

If the Bidder' is evaluated as Poor or Below Standard in three categories or very poor in two areas, the Municipality may disqualify the Bidder from bidding on Municipality Contracts for a period of up to two years from the date the Contract was completed or terminated. The length of the termination will depend on the nature of the unsatisfactory performance.

If the Bidder's is evaluated as Poor or Below Standard in two or more evaluation categories on two Bidder's Performance Reports of different contracts within twelve months, the Municipality may disqualify the Bidder' from bidding on Municipality contracts for a period from three months to two years from the date of the completion or termination of the last contract. The length of the termination will depend on the nature of the unsatisfactory performance.

The decision of the Municipality in respect of the Bidder's Report shall be final and binding for all purposes.

3.30 Governing Laws

This Proposal arrangement and any subsequent arrangements will be interpreted and governed by the laws of the Province of Ontario.

3.31 Subcontractors

No portion of the work under this award may be subcontracted without the written authorization of the Corporation.

The successful Bidder is fully responsible to the Corporation for the acts and omissions of subcontractors and/or persons directly or indirectly engaged by the successful Bidder in respect to this work.

Subcontractors will be required to abide by all the requirements of the Proposal document as though the successful Bidder (Insurance, WSIB, Health & Safety Policy, etc.).

The successful Bidder agrees to bind every subcontractor by the terms of the Proposal documents as far as it is applicable to their work.

Failure to obtain this consent may result in termination of the contract with the successful Bidder.

3.32 Municipal Freedom of Information and Protection of Privacy Act (MFIPPA)

The Municipality is subject to the provisions of the Municipal Freedom of Information and Protection of Privacy Act (MFIPPA). As a result, the Municipality cannot guarantee that any information forwarded to the Municipality can be held in confidence.

The personal information Bidders provide in response to this solicitation is being collected under authority of the Municipal Act and will be used exclusively in the selection process and may be used for budgetary purposes for future bids. This information will be an integral component of the quote submission. All Bids submitted shall become the property of the Municipality and may be disclosed in accordance with a request made under MFIPPA.

Upon award, the Municipality may release the name of the successful Bidder, the name and telephone number of the contact person and the total bid price of the successful Bidder.

In accordance with requirements of MFIPPA, Bidders are reminded to identify in their submission material any specific scientific, technical, commercial, proprietary, or similar confidential information, the disclosure of which could cause them injury.

Bidders must specify their reasons and those sections of the Act that support the confidentiality. Confidential information must be included in a separate section of the submission. This will facilitate the ability to make other parts of the submission available to the public. In all circumstances, the provisions of the Municipal Freedom of Information and Protection of Privacy Act will prevail.

The successful Bidder acknowledges that the Municipality of Central Huron is required to handle Personal Information and Records in accordance with the provisions of the Municipal Freedom of Information and Protection of Privacy Act.

The successful Bidder agrees it has a privacy procedure that is equivalent to that of the Municipality and agrees to comply with any requirement established by the Municipality that is reasonably required to ensure that the Municipality meets its obligations under the Municipal Freedom of Information and Protection of Privacy Act and any other legislation in effect from time to time. The successful Bidder agrees to create, collect, receive, manage, access, use, retain, and dispose of the Personal Information and the Records only to perform the Work in accordance with the Contract.

Questions about collection of personal information and the Municipal Freedom of Information and Protection of Privacy Act, 1989, R.S.O. 1990, Chapter M.56, as amended, should be directed to:

Clerk

Municipality of Central Huron

23 Albert St. Clinton, ON N0M 1L0

(519) 482-3997

clerk@centralhuron.ca

3.33 Confidentiality

Bidders shall not at any time before, during or after completion of the contract, divulge any confidential information communicated to or acquired by the Bidder or disclosed by the Municipality.

Appendix A: Service Requirements

1. Length of agreement

The term of the agreement shall be for a period of five (5) years, with the option to extend for a further five (5) year term upon mutual agreement by both parties.

2. Branch Location

The proponent must have a branch location within 1.5km of 23 Albert Street, Clinton Ontario (Municipal Office). Provide the location of the branch you are proposing as the main branch and any other branches that will accept regular deposits and/or night deposits.

3. Software Integration

Central Huron currently utilizes Keystone as its primary accounting software. All responses should highlight how products integrate with this software and any issues that the proponent is aware of with the use of their services and Keystone software.

4. Maintenance & Operation Of Accounts

The following is a description of the Municipality's bank account structure. Appendix A lists a summary of account activity for the Municipality's accounts.

General Account

The general account is a full service account and will be the principle receiver and dispenser of funds. Income is to be handled by deposit, bank transfer, PC/Telephone payments, debit card payment and inter fund transfers. Cheques, bank drafts, bank transfers and electronic fund transfers will pay out expenditures.

Payroll is processed by a third party and direct deposited to employee's bank accounts on a biweekly basis.

Reserve Fund Accounts

Generally these accounts have limited activity throughout the year. Transactions consist primarily of transfers to/from the general account. Monthly statements are to

be provided to the municipality for these accounts. Interest earned for these accounts will be credited directly to the individual accounts.

Trust Accounts

Generally these accounts have limited activity throughout the year. Transactions consist primarily of transfers to/from the general account. Monthly statements are to be provided to the municipality for these accounts. Interest earned for these accounts will be credited directly to the individual accounts.

5. Account Administration

The Municipality of Central Huron requires bank statements, record of cancelled cheques and other account detail returned monthly. Include an estimation of the time frame for receiving such documents. Memos affecting Municipality accounts must be returned to the Municipality the day after they are made. Each memo should clearly indicate the reason for the memo and any related documentation should be attached.

Additionally, electronic cash management solutions, which allow for the daily monitoring of cash flow, are required. As a minimum, this service should provide;

- On-line inquiries for each account, including activity as of closing time on the previous working day.
- A summary report listing all Municipality accounts and their previous day's balance, amount credited, amount debited, net change and present balance.
- A current account statement for each account listing all transactions including individual deposits, credit memos, debit memos and individual cheques cashed.
- A means of creating a current account statement for a specified period and downloading the information into spreadsheet format (i.e. Excel) to accommodate bank reconciliations and general ledger postings.

6. Borrowing / Line Of Credit

The Municipality may, in the future need to borrow to temporarily finance expenditures related to the operations. In the event that short-term borrowing might be required, the Municipality annually passes a By-law to govern its borrowing requirements for current operations.

The successful bidder is expected to provide a line of credit for the Municipality in the amount of \$2,000,000, which can be drawn upon in the event the Municipality's account becomes overdrawn. Interest would be charged by the successful bank on

the actual overdraft balance for the days the account may be overdrawn. A copy of Bylaw #2-2026 "Being a bylaw to authorize borrowing from time to time to meet current expenditures during the fiscal year ending December 31, 2026" is attached for your information as Appendix C.

Your proposal should specify the rate of interest you will charge the Municipality on overdrawn balances in your pricing summary and you should clearly indicate how it would be calculated. It should also specify the administrative procedures to be followed if the Municipality were to regularly require short term loans.

In addition to borrowing through its bank, the Municipality may borrow through other lending institutions, including other chartered banks. The municipality does not guarantee that all short-term borrowing will be done through the successful bidder. However, the successful bidder shall be given an opportunity to quote on the short-term loan requirements of the Municipality. The quote shall be successful if it results in the lowest net cost to the Municipality.

7. Investments

The Municipality of Central Huron may have surplus funds available for investment. This investment activity is generally cyclical, corresponding to the payment dates for taxes. Investments are generally short term and by way of bankers acceptance or term deposits and general account interest revenue. Other investment vehicles will be considered. Provide details on what your institute may have to offer. In addition, please include details regarding your institution will support Central Huron in ensuring that all investments are compliant with legal requirements that restrict investments for Municipalities.

8. Interest Earned On Accounts

Interest is to be credited to each of the Municipality's accounts on a monthly basis and will be calculated on the average daily balance.

All interest entries must be supported by detailed memos and supporting calculations outlining dates, daily balances, average balances, compensating balances, if applicable, rates used, etc.

Your proposal should clearly indicate the rates that will apply when calculating interest to be credited to the Municipality's accounts in your pricing summary and when the credit will actually be received.

Any minimum balance requirements need to be clearly outlined where applicable.

9. Pre-Authorized Payment Service

The Municipality of Central Huron offers a pre-authorized payment plan whereby fixed monthly payments or four instalment payments are debited to the property owner's bank accounts. The Municipality maintains a computer file with all pertinent details and the information is transferred to the bank via internet file transfer. Customer's bank accounts are automatically charged and the general account is credited for the total of all payments processed.

Your proposal should clearly indicate how your bank can provide service of this nature and whether or not the service can be provided electronically. The fee per transaction should be reported in your pricing summary.

10. Debit Card Payments

The Municipality currently accepts debit card transactions at the Municipal Office through a third party payment processor. Funds are deposited daily. Provide full details of any services that your credit/debit card system provides, together with information on any fees or charges, authorization terminals and equipment rentals.

11. Payroll

Payroll services are provided by a third party (currently ADP) and, as such, no payroll file or payment services are required at this time.

12. Accounts Payable

The Municipality of Central Huron currently issues physical cheques on a bi-weekly basis and EFTs on a weekly basis to pay suppliers. EFTs are uploaded via electronic file generated by Keystone. Please provide details of your services including EFT file format, integration with Keystone, cheque printing fees, and EFT transaction fees.

Each year the Municipality issues approximately 5 payments to U.S. vendors in U.S. funds. The Municipality currently requests U.S. dollar bank drafts when paying U.S. vendors. Please provide details on how Central Huron would best make USD payments to U.S. vendors and any associated transaction costs.

13. Deposit Services

Cash deposits to the General account generally occur on a weekly basis.

The Municipality requires the availability of night depository services on an irregular and infrequent basis.

Cheque deposits are made via cheque scanning machine. The Municipality requires a cheque scanning machine to be provided for use at Central Huron's municipal office. Any fees to be charged, and hardware and software costs should be provided in your proposal.

14. Online Banking Payments

Tax and utility payments can be made by way of online banking services through various financial institutions. The Municipality requires daily electronics files to be imported into Keystone for the purposes of recording online banking transactions. Your proposal should clearly indicate the file format of any payment files to be important and any known compatibility issues with Keystone.

15. Corporate Credit Cards

The Municipality requires corporate credit cards for approximately ten employees with a global balance of \$100,000. Credit Limits per employee shall be allocated from the global balance. Management of the credit cards, including issues, cancellation and limit changes shall be done through online interface.

16. Interact E-Transfer

The Municipality does not currently accept Interact E-transfers due to the difficulty of determining where the payment should be applied. The Municipality request that proposals include details on how the Municipality could implement Interact E-Transfers that would allow the Municipality to track and apply efficiently. This could be through use of Request a payment or other service offered by Interact.

The Municipality requires details regarding fees and time lines for receipts of Interact payments and examples of reports and import files.

17. Other Services

The Municipality of Central Huron has or may require some or all of the following additional services:

- Money order and/or bank drafts
- Pre-authorized payments
- Returned cheque administration
- Stop payment service
- Safety deposit box
- Electronic cheque clearing
- Telephone/ On-line payment banking
- U.S. currency transactions
- Cheque certification
- On-line government remittances
- Point of sale equipment
- Dedicated customer support

Include all relevant details for these services including, but not limited to, technical hardware/software requirements or limitations and fee structure. Include any other services you may feel would be of benefit to the Municipality.

18. Attachments To The RFP Include:

- Appendix C-2024 Financial Statements
- Appendix D-Bylaw 1-2 012 to authorize borrowing
- Appendix E-2026 Budget Summary

APPENDIX B: ACCOUNT ACTIVITY

The following represents the estimated annual (unless stated otherwise) activity relative to the general account of the Municipality of Central Huron (2025):

Payment Type	# of Transactions	# of Deposits /Batches	Total	Average
Cash	509	78	\$211,781	\$2,715
Cheque	2,873	101	\$5,724,096	\$56,674
Debit	749	276	\$386,572	\$1,401
Electronic Payment	16,947	4,026	\$16,225,032	\$4,030
Pre-Authorized Payment	13,106	64	\$4,904,754	\$76,637
Grand Total	34,184	4,545	\$27,452,235	

Payable Type	# of Transactions	# of Batches	Total	Average
CHEQUE	396	36	\$2,786,578	\$77,404
DIRECT DEBIT	224	35	\$1,487,121	\$42,489
EFT	2,157	58	\$20,756,082	\$357,863
Grand Total	2,777	129	\$25,029,780	

- Number of stop payments: 5
- Number of transfers between accounts per month (done through on-line banking): 5
- Number of outgoing wires: 1
- Number of incoming wires: 5
- Number of bank accounts: 23

Average bank balances:

- General: \$5,798,000
- Reserve Funds: \$2,361,000
- Trust Funds: \$85,000

Investments

GIC: \$327,000

High Interest Savings Account: \$4,700,000



The Corporation of The Municipality of Central Huron

BY-LAW 2-2026

Being a By-Law to authorize borrowing from time to time to meet current expenditures during the fiscal year ending December 31, 2026.

WHEREAS the Municipal Act, S.O. 2001 c. 25, Section 407 authorizes a municipality to temporarily borrow at any time during a fiscal year, until the taxes are collected and other revenues are received, an amount council considers necessary to meet the current expenditures of the municipality for the year; and

WHEREAS the total amount which may be borrowed from all sources at any one time to meet the current expenditures of the Corporation, except with the approval of the Ontario Municipal Board, is limited by *Section 407(2) of the Municipal Act*.

NOW THEREFORE THE COUNCIL OF THE MUNICIPALITY OF CENTRAL HURON ENACTS AS FOLLOWS:

Borrowing Authority:

- 1) The head of Council and the Director of Finance or designate, are hereby authorized to borrow from time to time by way of revolving demand credit facility, promissory note or banker's acceptance during the year 2024 (hereinafter referred to as the current year) such sums as may be necessary to meet, until the taxes are collected, and until other revenues are received, the current expenditures of the Corporation and the other amounts that are set out in section 407 (1) of the *Municipal Act*.
- 2) Instruments:
The revolving demand credit facility agreement, promissory note or bankers' acceptance made under Section 1 shall be signed by the head of Council or such other person as is authorized by bylaw to sign it and by the Director of Finance or designate.
- 3) Lenders:
The lenders from whom amounts may be borrowed under authority of this bylaw shall be Bank of Montreal, Clinton, and such other lender(s) and reserve funds of the municipality as may be determined from time to time by resolution of the Council.
- 4) Limit on Borrowing:
The total amount which may be borrowed at any one time under this bylaw, together with the total of any similar borrowings that have not been repaid, shall not exceed, from January 1st until September 30th of the current year, 50 percent of the estimated revenues of the corporation as set forth in the estimates adopted for



that year. Such borrowing shall not exceed, from October 1st until December 31st of the current year, 25 percent of the said estimated revenues of the Corporation as set forth in the estimates adopted for that year. 2001, c. 25, s. 407 (2).

5) Revenues Defined:

For purposes of this bylaw, the estimated revenues of the corporation shall include sums to meet the current expenditures and debt obligations of the corporation for the year including amounts required for school purposes, special rates and for any body and for any other purposes for which the corporation is required by law to provide.

Estimated revenues of the corporation shall not include revenues derivable or derived from (a) borrowings or issues of debentures, or (b) a surplus, including arrears of levies, or (c) a transfer from the capital fund, reserve funds or reserves.

6) Borrowing Documents Required:

The Director of Finance or designate shall, at the time when any amount is borrowed under this bylaw, ensure that the lender is or has been furnished with a certified copy of this bylaw, a certified copy of the resolution mentioned in Section 3 determining the lender if applicable and a certified copy of the estimates of the corporation adopted for the current year and also showing the total of any other amounts borrowed from any and all sources under authority of Section 407 of the Municipal Act that have not been repaid.

7) When Estimates Not Adopted

If the estimates for the current year have not been adopted at the time an amount is borrowed under this bylaw,

- a) the limitation on total borrowing, as set out in Section 4, shall be calculated for the time being upon the estimated revenues of the Corporation as set forth in the estimates adopted for the next preceding year, and
- b) the certified copy furnished under Section 5 shall show the nature and amount of the estimated revenues of the Corporation as set forth in the estimates adopted for the next preceding year.

8) Charge on Revenues:

All or any sums borrowed under this bylaw shall, with interest thereon, be a charge upon the whole of the revenues of the Corporation for the current year and for any preceding years as and when such revenues are received but such charge does not defeat or affect and is subject to any prior charge then subsisting in favour of any other lender.

9) Directive to Director of Finance:

The Director of Finance or designate is hereby authorized and directed to apply in payment of all or any sums borrowed under this bylaw, together with interest




thereon, all or any of the money hereafter collected or received, either on account of or realized in respect of the taxes levied for the current year and preceding years or from any other source, which may lawfully be applied for such purpose.

- 10) This Bylaw shall come into force upon third and final reading.

Read a first and second time this 12th day of January, 2026

Read a third time and finally passed this 12th day of January, 2026

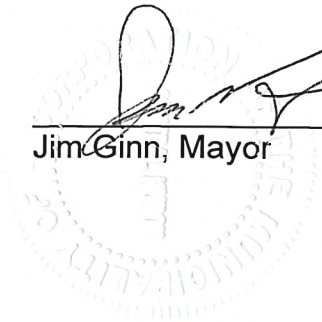
THAT THIS BY LAW BE ENACTED, SIGNED AND SEALED THIS 12TH DAY OF JANUARY, 2026.



Jim Ginn, Mayor



Alan Bushell, Clerk



MUNICIPALITY OF CENTRAL HURON
FINANCIAL STATEMENTS
DECEMBER 31, 2024

SEEBACH & COMPANY
Chartered Professional Accountants



Municipality of Central Huron

P. O. Box 400, 23 Albert Street, Clinton, Ontario N0M 1L0

Email: info@centralhuron.com

Web: centralhuron.com

Telephone: 519-482-3997

Fax: 519-482-9183

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The accompanying financial statements of Municipality of Central Huron (the "Municipality") are the responsibility of the Municipality's management and have been prepared in accordance with Canadian public sector accounting standards, established by the Public Sector Accounting Board (PSAB) of the Chartered Professional Accountants of Canada, as described in Note 1 to the financial statements.

The preparation of financial statements necessarily involves the use of estimates based on management's judgment, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

The Municipality's management maintains a system of internal controls designed to provide reasonable assurance that assets are safeguarded from loss, transactions are properly authorized and recorded, and reliable information is available on a timely basis for preparation of the financial statements. These statements are monitored and evaluated by the Municipality's management. The Municipality's Council meets with management and the external auditor to review the financial statements and discuss and significant financial reporting or internal control matters prior to their approval.

The financial statements have been audited by Seebach & Company, independent external auditors appointed by the Municipality. The accompanying Independent Auditor's Report outlines their responsibilities, the scope of their examination and their opinion on the Municipality's financial statements.

MUNICIPALITY OF CENTRAL HURON

Steve Doherty
Chief Administrative Officer

Jeff Boyes, CPA, CMA
Director of Finance / Treasurer

September 2, 2025

INDEPENDENT AUDITOR'S REPORT

To the Members of Council, Inhabitants and Ratepayers
of the Corporation of the Municipality of Central Huron

Opinion

We have audited the accompanying financial statements of the Corporation of the Municipality of Central Huron ("the Municipality"), which are comprised of the consolidated statement of financial position as at December 31, 2024 and the consolidated statements of operations, changes in net financial assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Municipality as at December 31, 2024, and its financial performance and its cash flows for the year then ended in accordance with Canadian public sector accounting standards (PSAB).

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Municipality in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with PSAB, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Municipality's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Municipality or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Municipality's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

INDEPENDENT AUDITOR'S REPORT (continued)

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Municipality's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Municipality's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Municipality to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Seebach & Company

Chartered Professional Accountants
Licensed Public Accountants

Clinton, Ontario
September 2, 2025

MUNICIPALITY OF CENTRAL HURON
CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at December 31	2024	2023
FINANCIAL ASSETS		
Cash and short-term investments	10,142,580	7,648,602
Taxes receivable	1,662,658	1,141,416
Accounts receivable	5,174,001	6,673,810
	<u>16,979,239</u>	<u>15,463,828</u>
LIABILITIES		
Accounts payable and accrued liabilities	2,884,082	4,235,152
Deferred revenue - obligatory reserve funds	522,400	301,896
Asset retirement obligations (note 6)	3,503,642	3,504,262
Municipal debt (note 7)	9,905,241	8,435,598
	<u>16,815,365</u>	<u>16,476,908</u>
NET FINANCIAL ASSETS	163,874	(1,013,080)
NON-FINANCIAL ASSETS		
Tangible capital assets, net (note 8)	<u>91,411,417</u>	<u>91,456,065</u>
ACCUMULATED SURPLUS (note 10)	<u>\$ 91,575,291</u>	<u>\$ 90,442,985</u>

The accompanying notes are an integral part of this financial statement

**MUNICIPALITY OF CENTRAL HURON
CONSOLIDATED STATEMENT OF OPERATIONS**

For the year ended December 31	2024 Budget	2024 Actual	2023 Actual
Revenue			
Taxation for municipal purposes	9,495,244	9,671,115	8,995,120
User fees, licences, permits and donations	4,468,962	4,835,805	5,338,035
Government transfers - Canada and Ontario	2,931,178	2,898,586	3,229,620
Government transfers - other municipalities	31,693	55,413	75,224
Investment income	135,637	510,940	547,644
Penalties and interest on taxes	116,600	170,377	126,367
Gaming Centre and other recoveries	600,000	676,299	616,246
	<u>17,779,314</u>	<u>18,818,535</u>	<u>18,928,256</u>
Expenditure			
General government	1,827,167	1,788,106	1,519,930
Protection to persons and property	3,540,847	3,525,190	3,245,131
Transportation services	5,388,149	5,019,019	4,521,837
Environmental services	3,471,322	3,534,120	3,402,174
Health services	101,686	107,829	89,162
Recreation, parks and culture	2,466,841	2,510,172	2,271,703
Planning and development	1,292,386	1,201,793	751,088
	<u>18,088,398</u>	<u>17,686,229</u>	<u>15,801,025</u>
Annual surplus (deficit)	(309,084)	1,132,306	3,127,231
Accumulated surplus, beginning of year	<u>90,442,985</u>	<u>90,442,985</u>	<u>87,315,754</u>
Accumulated surplus, end of year	<u><u>\$ 90,133,901</u></u>	<u><u>\$ 91,575,291</u></u>	<u><u>\$ 90,442,985</u></u>

The accompanying notes are an integral part of this financial statement

**MUNICIPALITY OF CENTRAL HURON
CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS**

For the year ended December 31	2024 Budget	2024 Actual	2023 Actual
Annual surplus (deficit)	(309,084)	1,132,306	3,127,231
Amortization of tangible capital assets	3,541,402	4,146,113	3,652,433
Net acquisition of tangible capital assets	<u>(6,820,732)</u>	<u>(4,101,465)</u>	<u>(8,993,106)</u>
Increase (decrease) in net financial assets	(3,588,414)	1,176,954	(2,213,442)
Net financial assets, beginning of year		<u>(1,013,080)</u>	<u>1,200,362</u>
Net financial assets, end of year		<u><u>\$ 163,874</u></u>	<u><u>(\$ 1,013,080)</u></u>

The accompanying notes are an integral part of this financial statement

**MUNICIPALITY OF CENTRAL HURON
CONSOLIDATED STATEMENT OF CASH FLOW**

For the year ended December 31	2024	2023
Operating activities		
Annual surplus (deficit)	1,132,306	3,127,231
Amortization expense not requiring cash outlay	4,146,113	3,652,433
Decrease (increase) in taxes receivable	(521,242)	(334,702)
Decrease (increase) in accounts receivable	1,499,809	(583,074)
Increase (decrease) in accounts payable	(1,351,070)	(1,248,847)
Increase (decrease) in deferred revenue	220,504	(39,933)
Increase (decrease) in asset retirement obligations	(620)	8,847
Cash provided by (used for) operating activities	<u>5,125,800</u>	<u>4,581,955</u>
Capital activities		
Net disposals (purchases) of tangible capital assets	<u>(4,101,465)</u>	<u>(8,993,106)</u>
Cash provided by (used for) capital activities	<u>(4,101,465)</u>	<u>(8,993,106)</u>
Financing activities		
Proceeds from long-term debt issued	2,000,000	2,466,740
Principal repayments on long-term debt	(530,357)	(462,039)
Cash provided by (used for) financing activities	<u>1,469,643</u>	<u>2,004,701</u>
Increase (decrease) in cash position	2,493,978	(2,406,450)
Cash (overdraft) beginning of year	<u>7,648,602</u>	<u>10,055,052</u>
Cash (overdraft) end of year	<u>\$ 10,142,580</u>	<u>\$ 7,648,602</u>

The accompanying notes are an integral part of this financial statement

MUNICIPALITY OF CENTRAL HURON
NOTES TO FINANCIAL STATEMENTS

For the year ended December 31, 2024

1. Accounting policies

The consolidated financial statements of the Corporation of the Municipality of Central Huron are the representation of management prepared in accordance with generally accepted accounting principles for local governments as recommended by the Public Sector Accounting Board (PSAB) of the Chartered Professional Accountants of Canada as prescribed by the Ministry of Municipal Affairs and Housing for municipalities and their related entities.

Significant aspects of accounting policies adopted by the municipality are as follows:

a) Reporting entity

The consolidated financial statements reflect the financial assets, liabilities, operating revenues and expenditures, Reserves, Reserve Funds, and changes in investment in tangible capital assets of the reporting entity. The reporting entity is comprised of all organizations and enterprises accountable for the administration of their financial affairs and resources to the municipality and which are owned or controlled by the municipality. In addition to general government tax-supported operations, they include any water and sewer systems operated by the municipality and the municipality's proportionate share of joint local boards.

These consolidated financial statements include the proportional share of the financial position and operating activities of the following joint boards:

Mid-Huron Landfill Site Board - 25.3%

Mid-Huron Recycling Centre Board - 33.3%

Inter-departmental and inter-organizational transactions and balances are eliminated.

The statements exclude trust funds that are administered for the benefit of external parties.

b) Accrual basis of accounting

Sources of financing and expenditures are reported on the accrual basis of accounting. The accrual basis of accounting recognizes revenues as they are earned and measurable, and recognizes expenditures as they are incurred and measurable as a result of receipt of goods or services and the creation of a legal obligation to pay.

c) Long-term investments

Investments are recorded at cost less amounts written off to reflect a permanent decline in value.

1. Accounting policies (continued)

d) Non-financial assets

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year, and are not intended for sale in the ordinary course of operations. The change in non-financial assets during the year, together with the excess of revenues over expenses, provides the change in net financial assets for the year.

- Tangible capital assets

Tangible capital assets are recorded at cost, which includes all amounts that are directly attributable to acquisition, construction, development or betterment of the asset. The cost, less residual value, of the tangible capital assets are amortized on a straight-line basis over their estimated useful lives as follows:

Category	Amortization Period	Capitalization Threshold
Land	not applicable	\$ 0
Land improvements	15 years	25,000
Buildings	7 - 40 years	5,000 - 25,000
Machinery and equipment	5 - 15 years	5,000 - 25,000
Furniture and fixtures	5 years	3,000
Information technology	3 - 7 years	3,000 - 5,000
Transportation infrastructure	15 - 75 years	5,000 - 100,000
Watermains infrastructure	15 - 80 years	15,000 - 100,000
Sewermains infrastructure	15 - 60 years	15,000 - 75,000

Assets under construction are not amortized until the asset is available for productive use, at which time they are capitalized.

The municipality has a capitalized threshold of \$0 - \$100,000 dependent on the category, so that individual tangible capital assets of lesser value are expensed, unless they are pooled because, collectively, they have significant value, or for operational reasons. Examples of pooled assets are computer systems, equipment, furniture and fixtures.

- Contribution of tangible capital assets

Tangible capital assets received as contributions are recorded at their fair value at the date of receipt, and that fair value is also recorded as revenue. Similarly, transfers of assets to third parties are recorded as an expense equal to the net book value of the asset as of the date of transfer.

- Leases

Leases are classified as capital or operating leases. Leases which transfer substantially all of the benefits and risks incidental to ownership of property are accounted for as capital leases. All other leases are accounted for as operating leases and the related lease payments are charged to expenses as incurred.

- Inventories

Inventories held for consumption are recorded at the lower of cost or net realizable value.

e) Reserves for future expenditures

Certain amounts, as approved by Council, are set aside in reserves for future operating and capital expenditure. Transfers to or from reserves are reflected as adjustments to the respective appropriated equity.

f) Government transfers

Government transfers are recognized in the financial statements as revenues in the period in which events giving rise to the transfer occur, providing the transfers are authorized, any eligibility criteria have been met, and reasonable estimates can be made.

1. Accounting policies (continued)

g) County and School Board

The Corporation of the Municipality of Central Huron collects taxation revenue on behalf of the school boards and the County of Huron. Such levies, other revenues, expenses, assets and liabilities with respect to the operations of these entities are not reflected in these financial statements.

h) Deferred revenue

Amounts received and required by legislation, regulation or agreement to be set aside for specific, restricted purposes are reported in the statement of financial position as deferred revenue until the obligation is discharged.

i) Asset Retirement Obligations

Asset retirement obligations represent the legal obligations associated with the retirement of a tangible capital asset that result from its acquisition, construction, development, or normal use.

The liability is recorded at an amount that is the best estimate of the expenditure required to retire a tangible capital asset at the financial statement date. This liability is subsequently reviewed at each financial reporting date and adjusted for the passage of time and for any revisions to the timing, amount required to settle the obligation or the discount rate.

Upon the initial measurement of an asset retirement obligation, a corresponding asset retirement cost is added to the carrying value of the related tangible capital asset if it is still in productive use. This cost is amortized over the useful life of the tangible capital asset. If the related tangible capital asset is unrecognized or no longer in productive use, the asset retirement costs are expensed.

j) Amounts to be recovered in future years

Future years recoveries represent the requirement of the municipality to raise funds in subsequent periods to finance unfunded liabilities. A portion of the amounts to be recovered in future years will be recovered from deferred revenues earned.

k) Pensions

The municipality is an employer member of the Ontario Municipal Employees Retirement System (OMERS), which is a multi-employer, defined benefit pension plan. The municipality has adopted defined contribution plan accounting principles for this plan because insufficient information is available to apply defined benefit plan accounting principles. The municipality records as pension expense the current service cost, amortization of past service costs and interest costs related to the future employer contributions to the plan for past employee service. The municipality's contributions due during the period to its multi-employer defined benefit plan are expensed as incurred.

l) Revenue recognition

- Taxes are recorded at estimated amounts when they meet the definition of an asset, have been authorized and the taxable event occurs. For property taxes, the taxable event is the period for which the tax is levied. As taxes recorded are initially based on management's best estimate of the taxes that will be received, it is possible that changes in future considerations, such as reassessments due to audits, appeals and court decisions, could result in a change in the amount of tax revenue recognized. Taxes receivable are recognized net of an allowance for anticipated uncollectible amounts.
- Government transfers are recognized as revenue in the financial statements when the transfer is authorized and any eligibility criteria are met, except to the extent that transfer stipulations give rise to an obligation that meets the definition of a liability. Transfers are recognized as deferred revenue when transfer stipulations give rise to a liability. Transfer revenue is recognized in the statement of operations as the stipulation liabilities are settled.
- Fines and donations are recognized when collected.
- Fees, user charges and other revenues are recorded upon sale of goods or provision of services when collection is reasonably assured.

1. Accounting policies (continued)

m) Use of estimates

The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, the reported amounts of revenues and expenditures during the period, and the accompanying notes. Due to the inherent uncertainty in making estimates, actual results could differ from those estimates.

2. Change in Accounting Policy

Change in accounting policies: On January 1, 2024, the Municipality adopted Canadian public sector accounting standard PS 3400 Revenue. The new accounting standard establishes a single framework to categorize revenue to enhance the consistency of revenue recognition and its measurement. As at December 31, 2024 the Municipality determined that the adoption of this new standard did not have a material impact on the amounts presented in the financial statements.

3. Operations of school boards and county

Taxation levied for school board and county purposes are not reflected in the financial statements. The amounts transferred were:

	2024	2023
County of Huron	\$ 6,344,067	\$ 6,050,763
School Boards	2,499,184	2,467,444

4. Trust funds

Trust funds administered by the municipality amounting to \$356,049 (2023 : \$344,332) have not been included in the consolidated statement of financial position nor have their operations been included in the consolidated statement of operations.

5. Pension agreements

The municipality makes contributions to a multi-employer pension plan on behalf of members of its staff. The plan is a defined benefit plan which specifies the amount of the retirement benefit to be received by the employees based on the length of service and rates of pay. The amount contributed for 2024 was \$295,606 (2023 : \$262,920) for current services and is included as an expenditure on the consolidated statement of financial activities.

The contributions to the Ontario Municipal Employers Retirement System ("OMERS"), a multi-employer defined benefit pension plan, are expensed when contributions are due. Any pension surpluses or deficits are a joint responsibility of Ontario municipal organizations and their employees. As a result, the municipality does not recognize any share of the OMERS pension surplus or deficit.

6. Asset retirement obligations

The municipality's financial statements include an asset retirement obligation for the landfill and other environmentally hazardous materials. The related asset retirement costs are being amortized on a straight line basis.

The liability for the landfill has been estimated using a net present value technique with a discount rate of 2% (2023 : 2%). The estimated total undiscounted future expenditures are \$18,061,806 (2023 : \$18,038,128), which are to be incurred over 25 - 50 years after closure. The liability is expected to be fully settled in 23 - 50 years after closure of the landfill.

Legal liabilities exist for the removal and disposal of asbestos and other environmentally hazardous materials within some municipal owned properties and buildings that will undergo major renovations, upgrades, or demolition in the future. The obligation has been measured at current cost as the timing of future cash flows cannot be reasonably determined.

The carrying amount of the liabilities are as follows:

	2024	2023
Asset retirement obligation, beginning	3,504,262	3,495,415
Accretion expense	67,741	79,843
Settlements and adjustments	<u>(68,361)</u>	<u>(70,996)</u>
Asset retirement obligations, ending	<u>\$ 3,503,642</u>	<u>\$ 3,504,262</u>

The liability is expected to be funded through budget allocations to a landfill reserve fund over the remaining life of the related tangible capital asset.

A reserve has been established to partially provide for this landfill site closure and post-closure liability. The reserve balance at December 31, 2024 is \$29,729 (2023 : \$29,729). The balance of the future liability is expected to be funded through budget allocations to the landfill reserve.

The municipality's proportionate liability for the Mid-Huron landfill site is \$2,727,950 (2023 : \$2,744,172). The Mid-Huron Landfill Site Board has set aside reserves and reserve funds of which the municipality's proportionate share is \$1,226,674 (2023 : \$1,221,315). The site was closed in 2022.

7. Municipal debt

The balance of the long-term liabilities reported on the consolidated statement of financial position is made up of the following:

	2024	2023
Ontario Infrastructure and Lands Corporation (OILC) loan payable, prime interest, due on demand	3,000,000	1,000,000
Ontario Infrastructure Projects Corporation (OIPC) loan payable, 4.44% interest, \$125,921 semi-annual blended payments, due August 2036	2,249,022	2,396,093
Ontario Infrastructure Projects Corporation (OIPC) loan payable, 3.25% interest, \$63,571 semi-annual blended payments, due March 2027	302,929	417,428
Ontario Infrastructure Projects Corporation (OIPC) loan payable, 3.04% interest, \$35,014 semi-annual blended payments, due November 2023	-	-
Ontario Infrastructure Projects Corporation (OIPC) loan payable, 3.75% interest, \$34,074 semi-annual blended payments, due November 2048	1,072,248	1,099,420
Ontario Infrastructure and Lands Corporation (OILC) loan payable, 2.53% interest, \$8,151 monthly payments, due October 2039	1,208,628	1,274,947
Ontario Infrastructure and Lands Corporation (OILC) loan payable, 2.27% interest, \$34,856 semi-annual payments, due September 2036	728,692	780,970
Ontario Infrastructure and Lands Corporation (OILC) loan payable, 3.85% interest, \$179,488 semi-annual payments, due June 2033	<u>1,343,722</u>	<u>1,466,740</u>
	<u>\$9,905,241</u>	<u>\$8,435,598</u>

Principal payments recoverable from property owners in the next five years to finance the bank demand and term loans and municipal debentures are:
 2025: \$3,549,400 2026: \$569,100 2027: \$526,100 2028: \$480,500 2029: \$498,300

8. Tangible capital assets

The municipality's policy on accounting for tangible capital assets follows:

- i) Contributed tangible capital assets
 The municipality records all tangible capital assets contributed by external parties at fair value.
- ii) Tangible capital assets recognized at nominal value
 Certain assets have been assigned a nominal value because of the difficulty of determining a tenable valuation.

For additional information, see the Consolidated Schedule of Tangible Capital Assets information on the tangible capital assets of the municipality by major class and by business segment, as well as for accumulated amortization of the assets controlled.

9. Segmented information

The Municipality of Central Huron is a diversified municipal government institution that provides a wide range of services to its citizens such as recreational and cultural services, planning and development, fire, and transportation services. Distinguishable functional segments have been separately disclosed in the segmented information. The nature of the segments and the activities they encompass are as follows:

General Government

This segment relates to the general operations of the municipality itself and cannot be directly attributed to a specific segment.

Protection to Persons and Property

Protection is comprised of fire protection, policing, court services, conservation authorities, protective inspection and control, building permit and inspection services, emergency measures and other protection services.

Transportation Services

Transportation services include road maintenance, winter control services, street light maintenance, parking lots, equipment maintenance and other transportation services.

Environmental Services

Environmental services include the sanitary sewer system, storm sewer system, waterworks, waste collection, waste disposal and recycling.

Health Services

This service area includes cemeteries and other health services.

Social and Family Services

This service area includes childcare and other social services.

Recreational and Cultural Services

This service area provides public services that contribute to the provision of recreation and leisure facilities and programs, the maintenance of parks and open spaces, library services, museums and other cultural services.

Planning and Development

This segment includes matters relating to zoning and site plan controls, land acquisition, development initiatives, agriculture and reforestation, municipal drainage and tile drainage.

For additional information, see the schedule of segmented information.

10. Accumulated surplus

The accumulated surplus consists of individual fund surplus/(deficit) amounts and reserve and reserve funds as follows:

	2024	2023
Invested in tangible capital assets	\$ 91,411,417	\$ 91,456,065
General revenue accumulated surplus (deficit)	4,404,848	2,372,260
Share of Mid-Huron Landfill Site Board general surplus	33,520	23,195
Share of Mid-Huron Recycling Centre Board general surplus	138,841	133,446
Unfinanced long-term debt	(9,905,241)	(8,435,598)
Unfinanced asset retirement obligations	(3,503,642)	(3,504,262)
Reserves and reserve funds	<u>8,995,548</u>	<u>8,397,879</u>
	<u>\$ 91,575,291</u>	<u>\$ 90,442,985</u>

For additional information, see the Consolidated Schedule of Continuity of Reserves, Reserve Funds, and Obligatory Deferred Revenue.

11. Financial instrument risk management

Credit risk

The municipality is exposed to credit risk through its cash, trade and other receivables, loans receivable, and long-term investments. There is the possibility of non-collection of its trade and other receivables. The majority of the municipality's receivables are from ratepayers and government entities. For trade and other receivables, the municipality measures impairment based on how long the amounts have been outstanding. For amounts outstanding considered doubtful or uncollectible, an impairment allowance is setup.

Liquidity risk

Liquidity risk is the risk that the municipality will not be able to meet its financial obligations as they fall due. The municipality has a planning and a budgeting process in place to help determine the funds required to support the municipality's normal operating requirements on an ongoing basis. The municipality ensures that there are sufficient funds to meet its short-term requirements, taking into account its anticipated cash flows from operations and its holdings of cash and cash equivalents. To achieve this aim, it seeks to maintain an available line of credit balance as approved by the appropriate borrowing bylaw to meet, at a minimum, expected requirements.

Market risk

Market risk is the risk that changes in market prices, such as foreign exchange rates or interest rates will affect the municipality's income or the value of its holdings of financial instruments. The objective of market risk management is to control market risk exposures within acceptable parameters while optimizing return on investments.

Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The municipality is exposed to interest rate risk arising from the possibility that changes in interest rates will affect the variable rate of temporary borrowings and long-term liabilities and the value of fixed rate long-term liabilities.

There has been no significant changes from the previous year in the exposure to risk or policies, procedures and methods used to measure risks.

12. Contingent liability

The municipality has been notified of liability claims. Because the claims are within the municipality's insurance coverage, no provision has been made for the contingency in the financial statements.

13. Budget amounts

Under Canadian public sector accounting standards, budget amounts are to be reported on the consolidated statement of operations for comparative purposes. The 2024 budget amounts for the Corporation of the Municipality of Central Huron approved by Council are unaudited and have been restated to conform to the basis of presentation of the revenues and expenditures on the consolidated statement of operations. Budget amounts were not available for certain boards consolidated by the municipality.

Approved budget annual surplus (deficit)	\$ -
Acquisition of tangible capital assets	1,732,124
Debt issue proceeds	(4,269,946)
Debt principal repayments	1,530,357
Net reserve, reserve fund, and surplus transfers	785,486
Mid-Huron Landfill Site Board net budget deficit	(88,771)
Mid-Huron Recycle Centre Board net budget surplus	<u>1,666</u>
Budgeted surplus (deficit) reported on consolidated statement of operations	<u>\$ (309,084)</u>

MUNICIPALITY OF CENTRAL HURON
Consolidated Schedule of Tangible Capital Assets
For the Year Ended December 31, 2024

	Land	Land Improvements	Buildings	Machinery and Equipment	Other	Linear Road Systems	Linear Water Systems	Linear Sewer Systems	Assets Under Construction	TOTAL Net Book Value 2024	TOTAL Net Book Value 2023
Cost											
Balance, beginning of year	2,753,635	1,619,507	24,303,001	17,827,158	675,657	85,019,756	9,462,553	7,254,436	8,038,525	156,954,228	148,422,004
Add: Additions during the year		26,138	97,090	1,518,225	48,866	1,703,372			746,017	4,139,708	9,014,772
Less: Disposals during the year				(767,444)		(60,930)	(15,795)	(29,893)		(874,062)	(482,548)
Other: WIP transfers		6,818			34,744	1,438,672	604,270	368,250	(2,452,754)	-	-
Other: donations and transfers				136,634						136,634	-
Balance, end of year	<u>2,753,635</u>	<u>1,652,463</u>	<u>24,400,091</u>	<u>18,714,573</u>	<u>759,267</u>	<u>88,100,870</u>	<u>10,051,028</u>	<u>7,592,793</u>	<u>6,331,788</u>	<u>160,356,508</u>	<u>156,954,228</u>
Accumulated Amortization											
Balance, beginning of year	-	903,843	9,635,727	10,208,781	408,219	37,835,565	3,232,917	3,273,111	-	65,498,163	62,306,612
Add: Amortization during the year		84,816	582,965	855,538	86,171	2,254,986	162,230	119,407		4,146,113	3,652,433
Less: Accumulated amortization on disposals				(755,959)		(34,172)	(15,795)	(29,893)		(835,819)	(460,882)
Other: donations and transfers				136,634						136,634	-
Balance, end of year	<u>-</u>	<u>988,659</u>	<u>10,218,692</u>	<u>10,444,994</u>	<u>494,390</u>	<u>40,056,379</u>	<u>3,379,352</u>	<u>3,362,625</u>	<u>-</u>	<u>68,945,091</u>	<u>65,498,163</u>
Net Book Value of Tangible Capital Assets	<u>2,753,635</u>	<u>663,804</u>	<u>14,181,399</u>	<u>8,269,579</u>	<u>264,877</u>	<u>48,044,491</u>	<u>6,671,676</u>	<u>4,230,168</u>	<u>6,331,788</u>	<u>\$ 91,411,417</u>	<u>\$ 91,456,065</u>

MUNICIPALITY OF CENTRAL HURON
Consolidated Schedule of Continuity of Reserves and Reserve Funds
For the Year Ended December 31, 2024

	Balance, beginning of year	Revenues and contributions			Transfers out Utilized During Year	Balance, end of year
		Interest	From Operations	Other		
Reserves and reserve funds						
Reserves						
for general government	2,254,168		617,913		(586,839)	2,285,242
for protection services	348,041		144,713		(58,957)	433,797
for transportation services	473,821		124,463		(90,051)	508,233
for environmental services	1,251,044		5,359		-	1,256,403
for recreation and cultural services	1,387,626		350,606		(105,515)	1,632,717
for planning and development	186,405		271,143		(69,223)	388,325
	<u>5,901,105</u>	<u>-</u>	<u>1,514,197</u>	<u>-</u>	<u>(910,585)</u>	<u>6,504,717</u>
Reserve funds						
Wastewater System	(154,728)	9,451	17,856			(127,421)
Rural Water System Upgrades	1,244,311	42,534			(54,557)	1,232,288
Ball's Bridge	205,659	10,190				215,849
Blyth Landfill	164,257	8,093	10,000			182,350
Recreation	8,134	403				8,537
Kinburn Hall	5,376	266				5,642
School on Wheels	7,407	367				7,774
Building Department	426,963	20,696	2,130		(113,500)	336,289
Waste Collection Service	489,183	24,040	39,345			552,568
Physician recruitment	57,654	2,857				60,511
NWMO Community Well-Being	24,033	1,405			(8,994)	16,444
	<u>2,478,249</u>	<u>120,302</u>	<u>69,331</u>	<u>-</u>	<u>(177,051)</u>	<u>2,490,831</u>
Total reserves and reserve funds	<u>8,379,354</u>	<u>120,302</u>	<u>1,583,528</u>	<u>-</u>	<u>(1,087,636)</u>	<u>\$ 8,995,548</u>

MUNICIPALITY OF CENTRAL HURON
Consolidated Schedule of Continuity of Deferred Revenue
For the Year Ended December 31, 2024

	Balance, beginning of year	Revenues and contributions			Transfers out Utilized During Year	Balance, end of year
		Interest	From Operations	Other		
Deferred revenue						
OCIF	56,070	6,881	1,167,970		(1,224,040)	6,881
Federal Gas Tax Funds	136,793	10,723		248,945		396,461
Ward 2 Pit Rehabilitation	14,818	734				15,552
Ward 1 Parkland	94,215	4,791	4,500			103,506
	<u>301,896</u>	<u>23,129</u>	<u>1,172,470</u>	<u>248,945</u>	<u>(1,224,040)</u>	<u>\$ 522,400</u>

MUNICIPALITY OF CENTRAL HURON**Segmented Information**

For the Year Ended December 31, 2024

	General Government	Protective Services	Transportation Services	Environmental Services	Health Services	Recreation and Culture	Planning and Development	Total 2024	Total 2023
Revenue									
Taxation	9,671,115							9,671,115	8,995,120
User charges, licences, donations	1,361,246	119,917	57,249	2,797,592	38,325	232,237	229,239	4,835,805	5,338,035
Government transfers	1,357,527	95,243	1,224,040	33,509		234,680	9,000	2,953,999	3,304,844
Interest and penalties	681,317							681,317	674,011
Other	-						676,299	676,299	616,246
	<u>13,071,205</u>	<u>215,160</u>	<u>1,281,289</u>	<u>2,831,101</u>	<u>38,325</u>	<u>466,917</u>	<u>914,538</u>	<u>18,818,535</u>	<u>18,928,256</u>
Operating expenditure									
Wages, salaries and benefits	1,214,911	418,406	871,985	981,387	63,576	657,349	148,592	4,356,206	3,790,225
Contract services	36,481	2,047,575	642,481	1,042,677	5,895	468,633	114,573	4,358,315	4,434,668
Supplies, materials, equipment and other	452,867	912,531	960,132	835,365	35,609	690,463	938,628	4,825,595	3,923,699
Amortization	83,847	146,678	2,544,421	674,691	2,749	693,727	-	4,146,113	3,652,433
	<u>1,788,106</u>	<u>3,525,190</u>	<u>5,019,019</u>	<u>3,534,120</u>	<u>107,829</u>	<u>2,510,172</u>	<u>1,201,793</u>	<u>17,686,229</u>	<u>15,801,025</u>
Net revenue (expense)	<u>11,283,099</u>	<u>(3,310,030)</u>	<u>(3,737,730)</u>	<u>(703,019)</u>	<u>(69,504)</u>	<u>(2,043,255)</u>	<u>(287,255)</u>	<u>1,132,306</u>	<u>3,127,231</u>

**MUNICIPALITY OF CENTRAL HURON
TRUST FUNDS
FINANCIAL STATEMENTS
DECEMBER 31, 2024**

SEEBACH & COMPANY
Chartered Professional Accountants

INDEPENDENT AUDITOR'S REPORT

To the Members of Council, Inhabitants and Ratepayers
of the Corporation of the Municipality of Central Huron

Opinion

We have audited the accompanying financial statements of the trust funds of the Corporation of the Municipality of Central Huron ("the Municipality"), which are comprised of the balance sheet as at December 31, 2024 and the statement of continuity of trust funds for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Municipality as at December 31, 2024, and its financial performance and its cash flows for the year then ended in accordance with Canadian public sector accounting standards (PSAB).

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Municipality in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with PSAB, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Municipality's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Municipality or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Municipality's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

INDEPENDENT AUDITOR'S REPORT (continued)

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Municipality's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Municipality's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Municipality to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Seebach & Company

Chartered Professional Accountants
Licensed Public Accountants

Clinton, Ontario
September 2, 2025

**MUNICIPALITY OF CENTRAL HURON
TRUST FUNDS
STATEMENT OF CONTINUITY**

For the Year Ended December 31, 2024

	Total		Cemetery Perpetual Care		Radar Trust Fund		Woon Trust Fund	
	2024	2023	2024	2023	2024	2023	2024	2023
Balance beginning of year	344,332	327,563	334,149	317,880	3,557	3,382	6,626	6,301
Receipts								
Perpetual care	11,712	16,269	11,712	16,269				
Interest earned	8,748	24,992	8,243	24,492	177	175	328	325
	<u>20,460</u>	<u>41,261</u>	<u>19,955</u>	<u>40,761</u>	<u>177</u>	<u>175</u>	<u>328</u>	<u>325</u>
Expenditure								
Transfers to cemetery	8,243	24,492	8,243	24,492				
Expenditures	500	-			500			
	<u>8,743</u>	<u>24,492</u>	<u>8,243</u>	<u>24,492</u>	<u>500</u>	<u>-</u>	<u>-</u>	<u>-</u>
Balance end of year	<u>\$ 356,049</u>	<u>344,332</u>	<u>\$ 345,861</u>	<u>334,149</u>	<u>\$ 3,234</u>	<u>3,557</u>	<u>\$ 6,954</u>	<u>6,626</u>

BALANCE SHEET

As at December 31, 2024

	Total		Cemetery Perpetual Care		Radar Trust Fund		Woon Trust Fund	
	2024	2023	2024	2023	2024	2023	2024	2023
Assets								
Cash	27,651	292,105	17,463	281,922	3,234	3,557	6,954	6,626
Investments, cost	327,354	51,067	327,354	51,067				
Due from general fund	1,044	1,160	1,044	1,160				
Liabilities								
Due to general fund	-	-						
Trust fund net assets	<u>\$ 356,049</u>	<u>344,332</u>	<u>\$ 345,861</u>	<u>334,149</u>	<u>\$ 3,234</u>	<u>3,557</u>	<u>\$ 6,954</u>	<u>6,626</u>

MUNICIPALITY OF CENTRAL HURON
TRUST FUNDS
NOTES TO FINANCIAL STATEMENTS

For the Year Ended December 31, 2024

1. Accounting Policies

Significant aspects of accounting policies adopted by the municipality are as follows:

a) Management responsibility

The financial statements of the Trust Funds are the representations of management. They have been prepared in accordance with Canadian public sector accounting standards as recommended by the Public Sector Accounting Board (PSAB) of the Chartered Professional Accountants of Canada as prescribed by the Ministry of Municipal Affairs and Housing for municipalities and their related entities.

b) Basis of consolidation

These trust funds have not been consolidated with the financial statements of the Municipality of Central Huron.

c) Basis of accounting

Capital receipts and income are reported on the cash basis of accounting. Expenditures are reported on the cash basis of accounting with the exception of administration expenses which are reported on the accrual basis of accounting, which recognizes expenditures as they are incurred and measurable as a result of receipt of goods or services and the creation of a legal obligation to pay.

d) Investments

Investments are recorded at cost less amounts written off to reflect a permanent decline in value.

e) Use of estimates

The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the period. Actual results could differ from those estimates.

2. Investments

Trust fund investments have a market value equal to cost of \$327,354 (2023 : \$51,067).



The Municipality of Central Huron's 2026 budget represents cash requirements in the amount of \$10,191,891. This is a 2.71% increase in cash requirements from the 2025 budget of \$9,923,021.

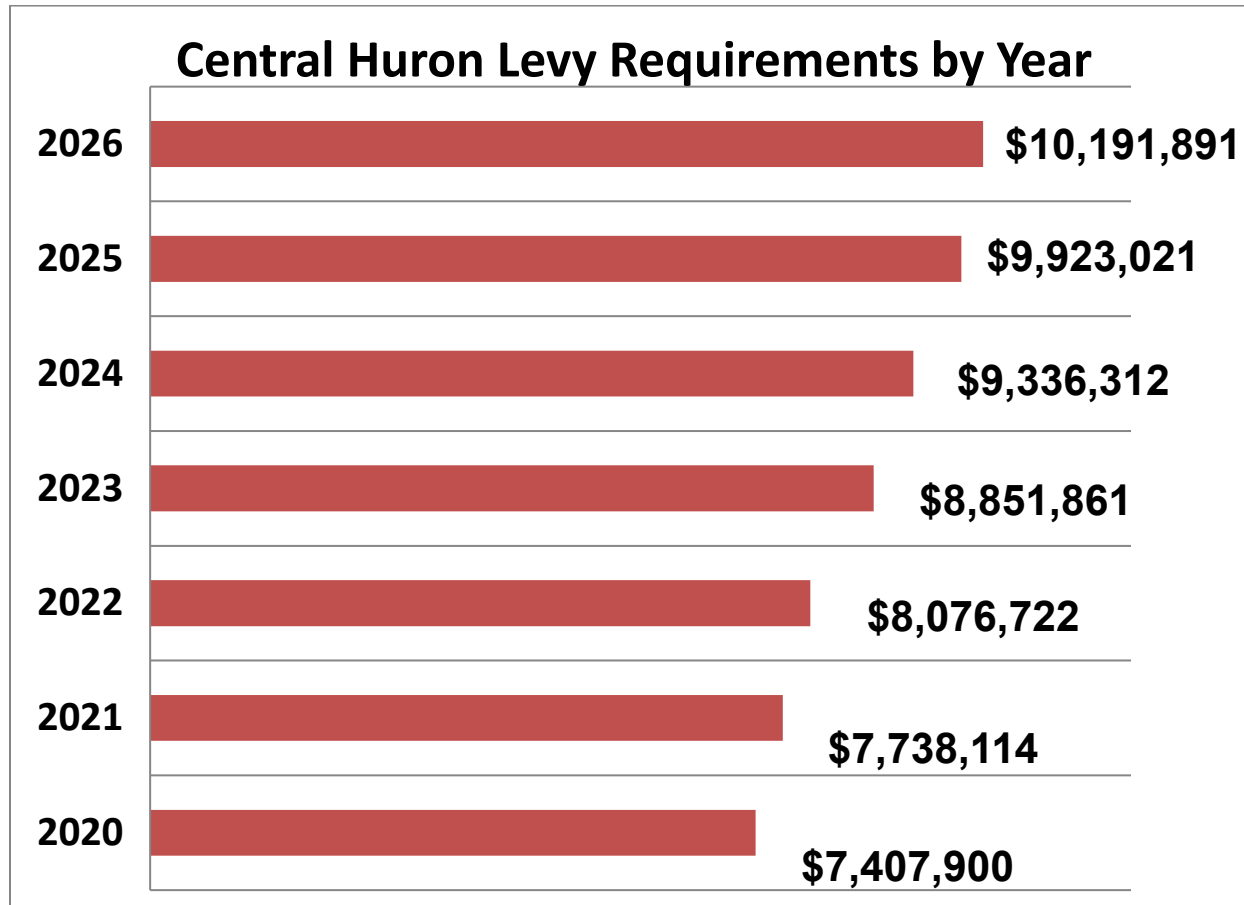


Figure 1 Central Huron Levy Percentage Increases by Year (2020 to 2026)

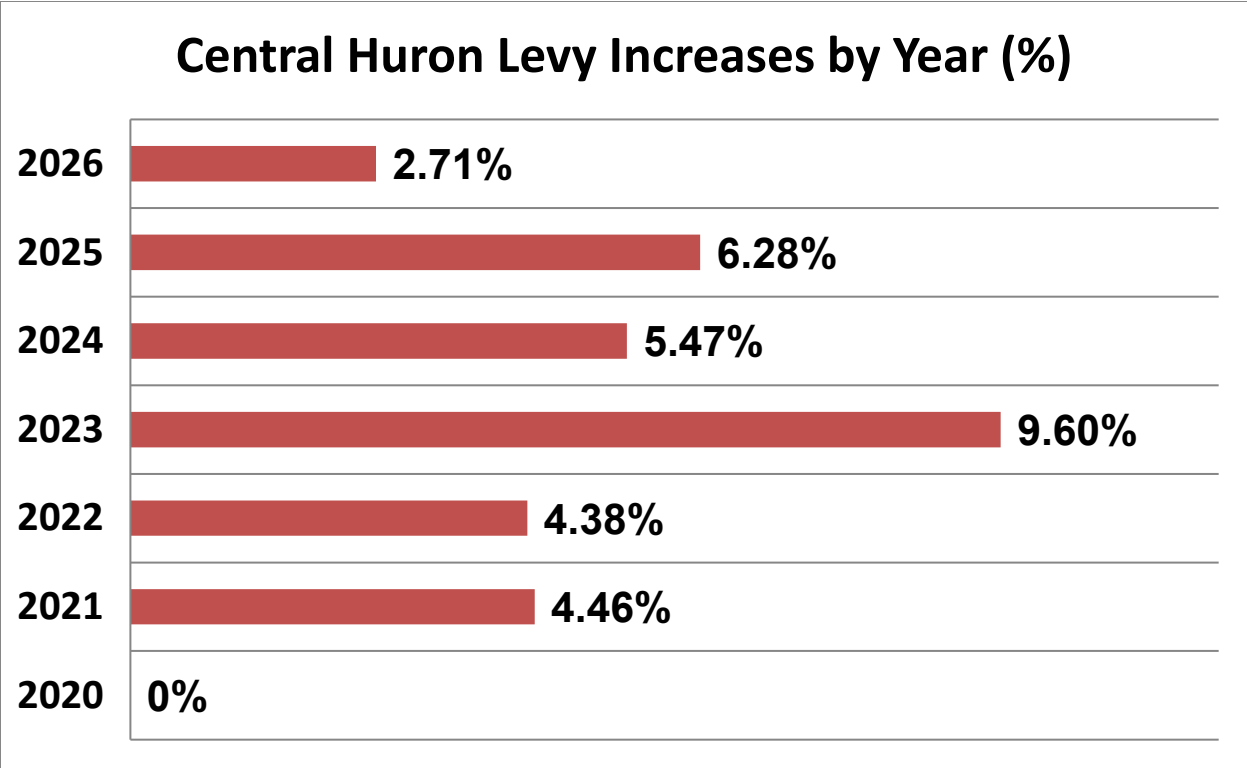


Figure 2 Central Huron Levy Requirements in Dollars by Year (2020 to 2026)

Central Huron Rate Increases by Year (%)

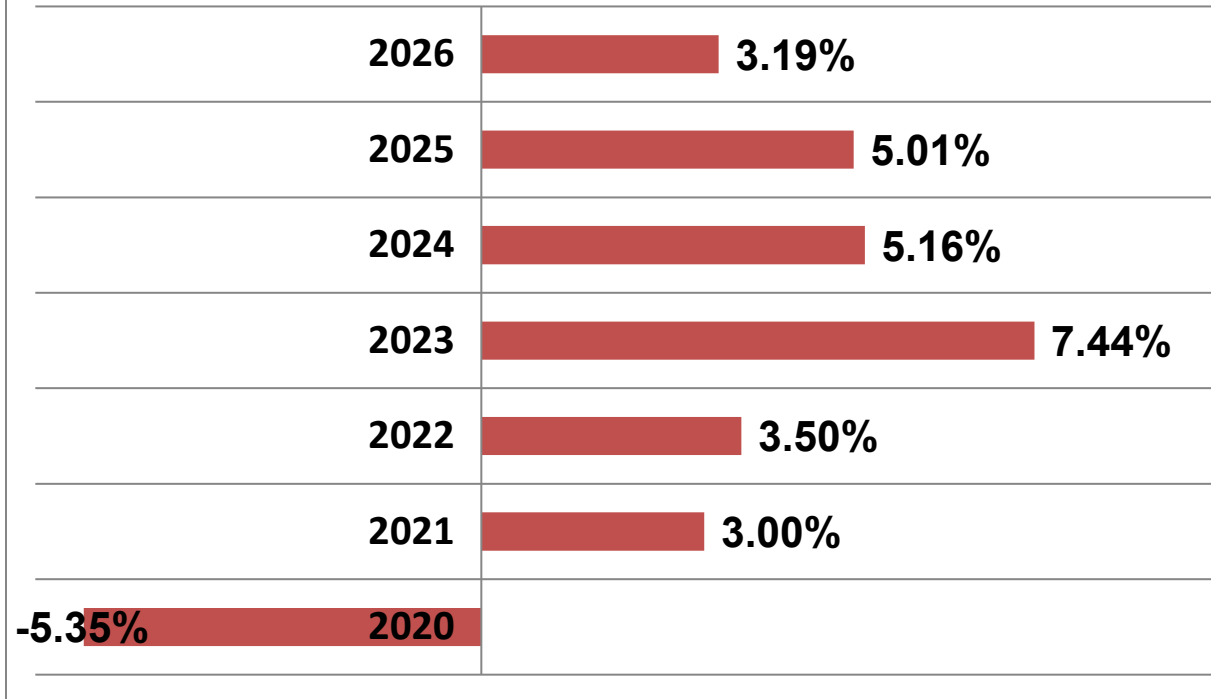


Figure 3 Central Huron Levy Requirements in Dollars by Year (2020 to 2026)

This levy is allocated amongst the various tax assessment classes as follows:

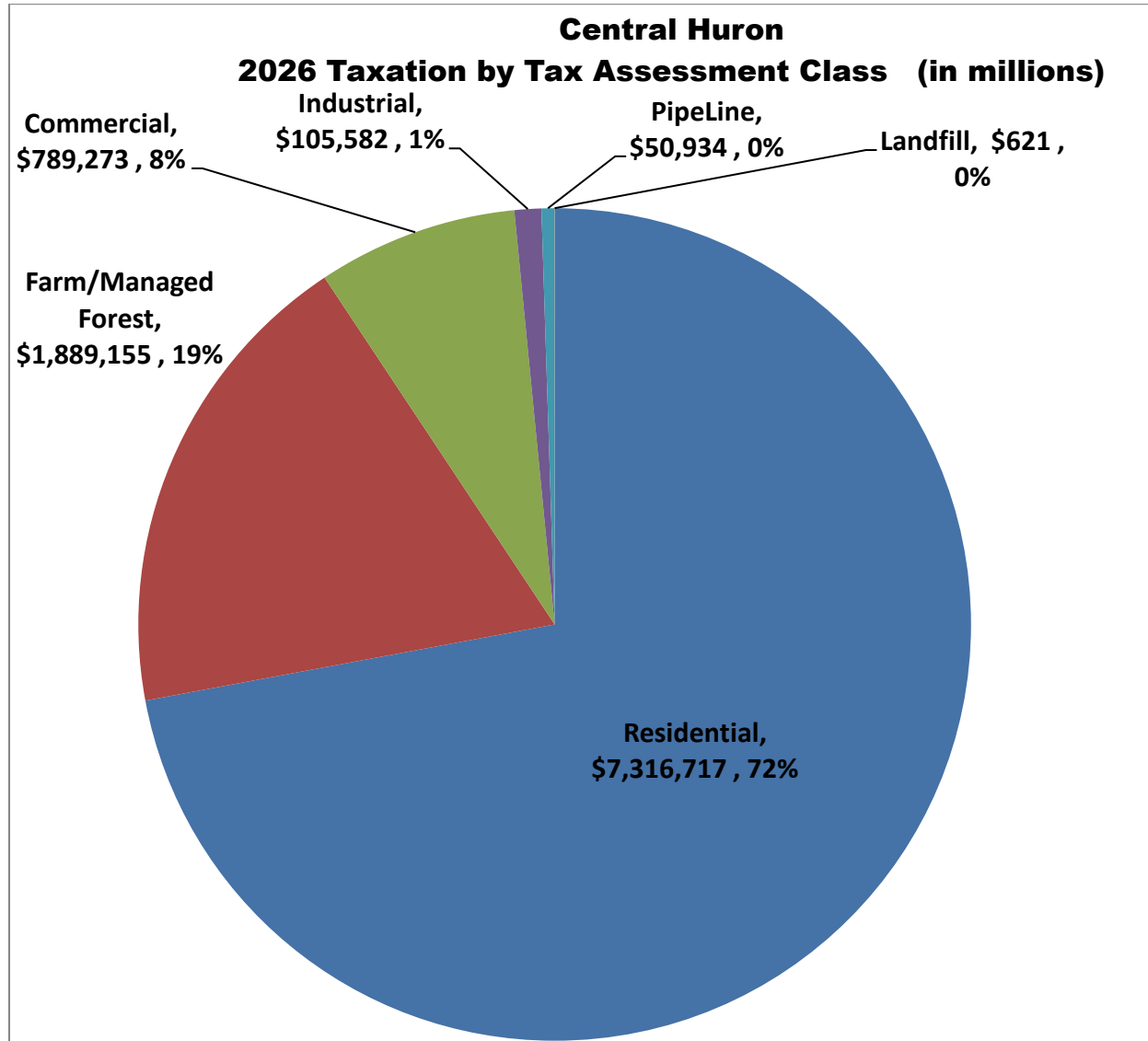


Figure 4 2026 Taxation by Tax Assessment Class by dollars and percentage

The 2026 assessment consists of only growth in the municipality as there is no phased in assessment for 2026.

The Education rates are set by the Province each year. The 2026 uniform rate is 0.153% which is unchanged from the rate of 0.153% that applied to the 2020 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 2026 will be \$806.51. This is a \$13.10 or 1.65% increase over the 2025 taxes paid on a property of \$100,000 CVA.

The following is a comparison of the 2026 and 2025 taxes paid on a residential property with \$100,000 CVA for local purposes, County purposes and school board purposes. The overall tax rate increase is \$55.86 or 1.89% per \$100,000 of assessment for all municipal and school board purposes.

Year	Central Huron	County	School Boards	Total Taxes
2025	\$793.41	\$541.65	\$153.00	\$1,488.06
2026	\$806.51	\$556.71	\$153.00	\$1,516.22
Increase (\$)	\$13.10	\$15.06	\$0.00	\$28.16
Increase (%)	1.65%	2.78%	0.00%	1.89%
Percentage of tax rate	53.19%	36.72%	10.09%	100.00%

Distribution of 2026 Taxes
(including all classes i.e. Comm., Industrial, Residential, Farm etc.)

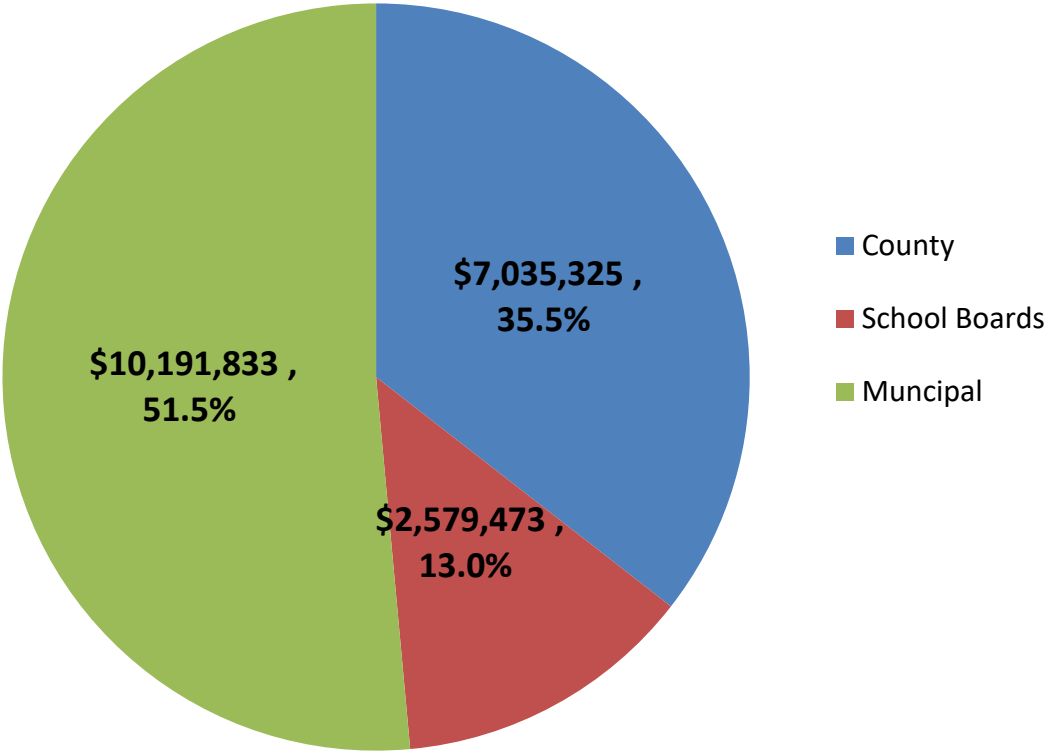


Figure 5 Distribution of 2026 Taxes

In Central Huron, the average residential property is assessed at \$213,000 and paid approximately \$3,229.55 in taxes in 2026 (\$3,169.58 in 2025). The County of Huron received \$1,185.79, \$325.89 went to the school boards and Central Huron received \$1,717.87 which was spent as shown below.



Figure 6 Breakdown of municipal levy for a house assessed at \$213,000

As can be seen below, Central Huron's levy per \$100,000 of residential assessment of \$818.76 has increased from a recent low of \$627.30 in 2020. This steep increase is primarily due to MPAC not having reassessed property values since 2016 with the last phase in of that assessment being in 2020. Accordingly, any levy increase requires an increase in the tax rate.

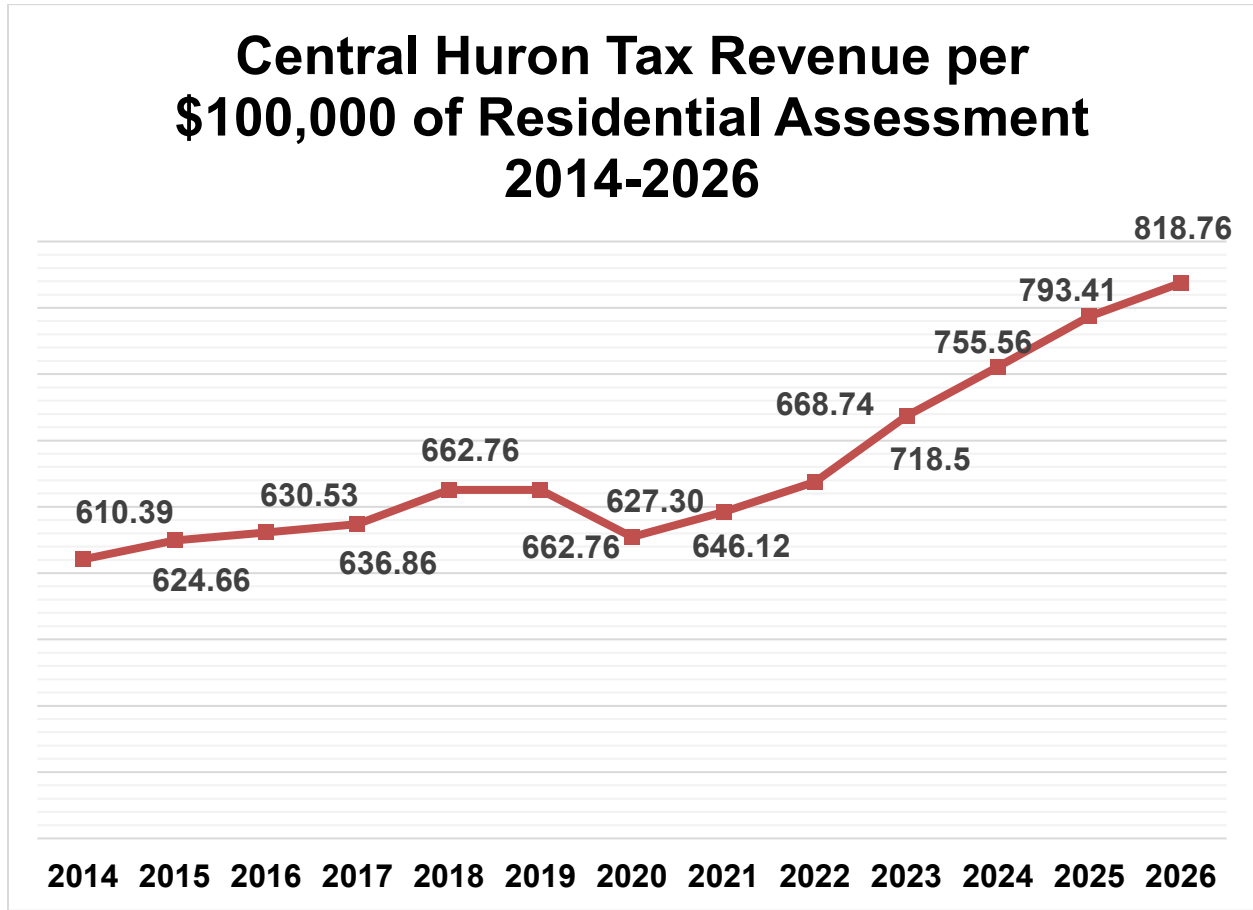


Figure 7 Central Huron Tax Rates per \$100,000 of assessment for the years 2014 to 2026

The total levy including School Boards and County (estimated) per \$100,000 of residential assessment of \$1,516.22 has increased from \$1,488.05 in 2026. Again, the steep increase in recent years is due to a stagnation of assessment values. In addition, strong inflationary pressure on the years 2021 to 2024 have increased levy requirements.

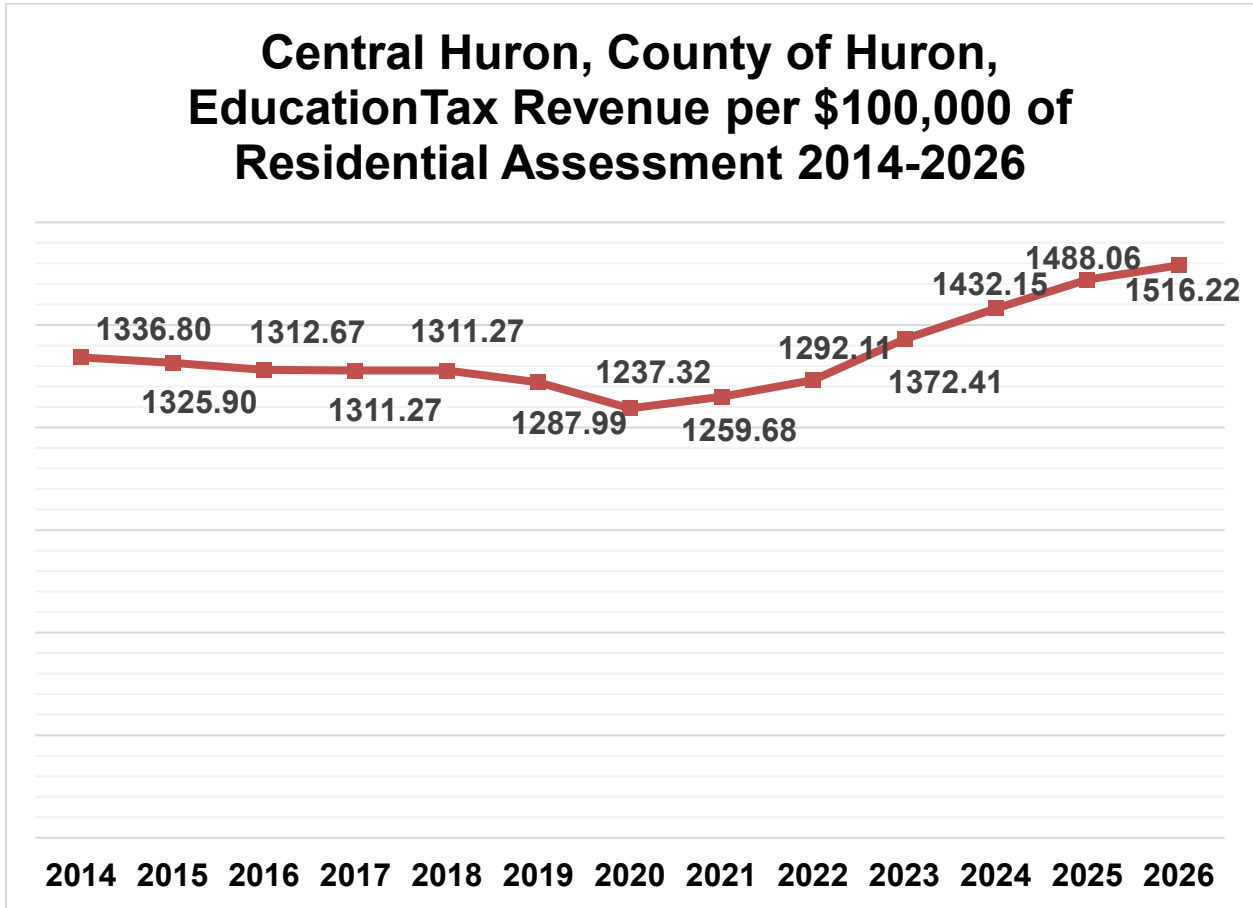


Figure 8 Central Huron, County of Huron, Education Tax Rates per \$100,000 of Residential Assessment 2014-2026

The distribution of Central Huron's budgeted revenue and expenditures can be summarized as follows:

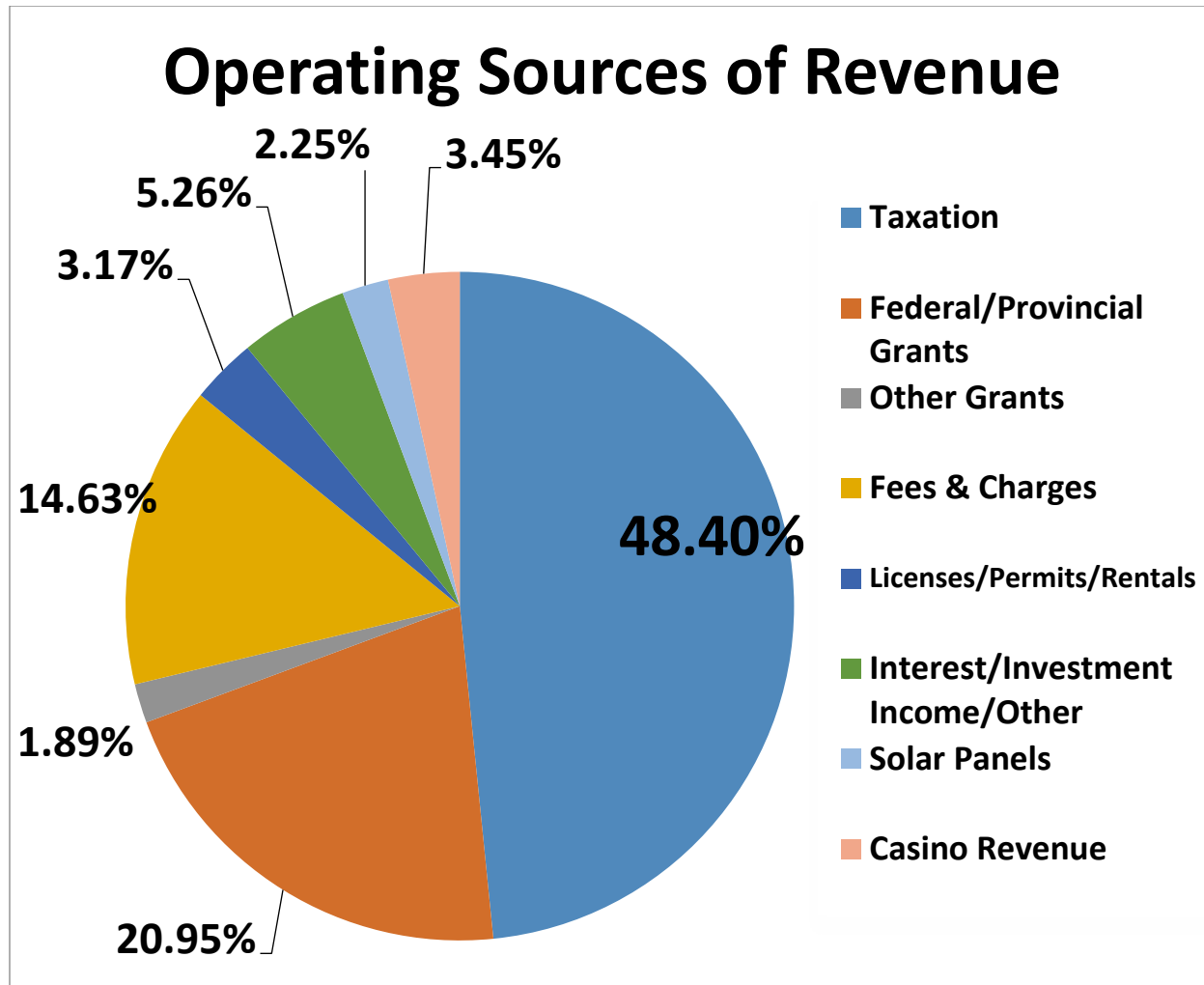


Figure 9 Distribution of Operating Revenue sources by percentage

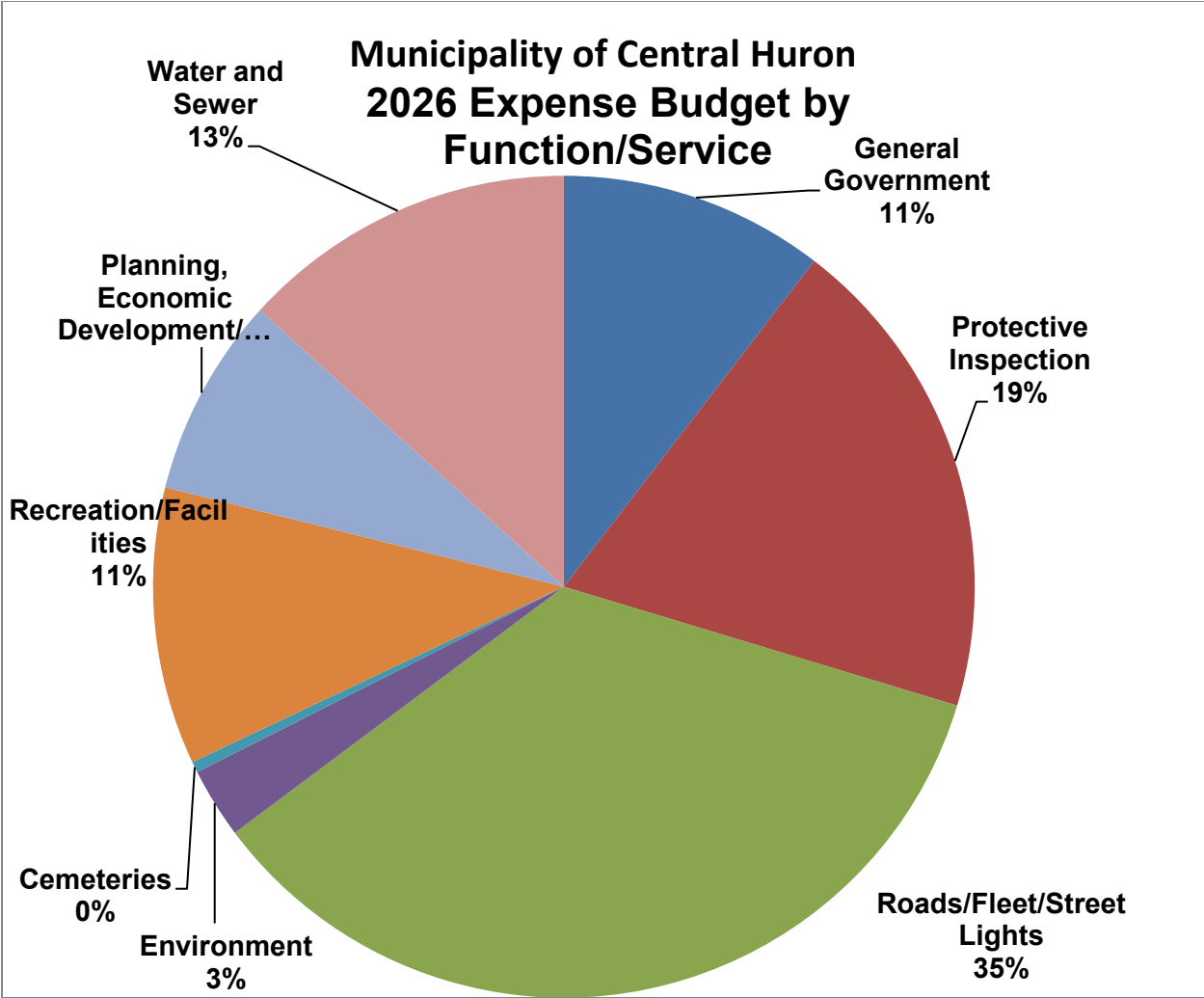


Figure 10 Municipality of Central Huron Expense Budget by Function/Service

Central Huron's budgeted capital expenditures total \$5,307,788 and can be generally summarized as follows:

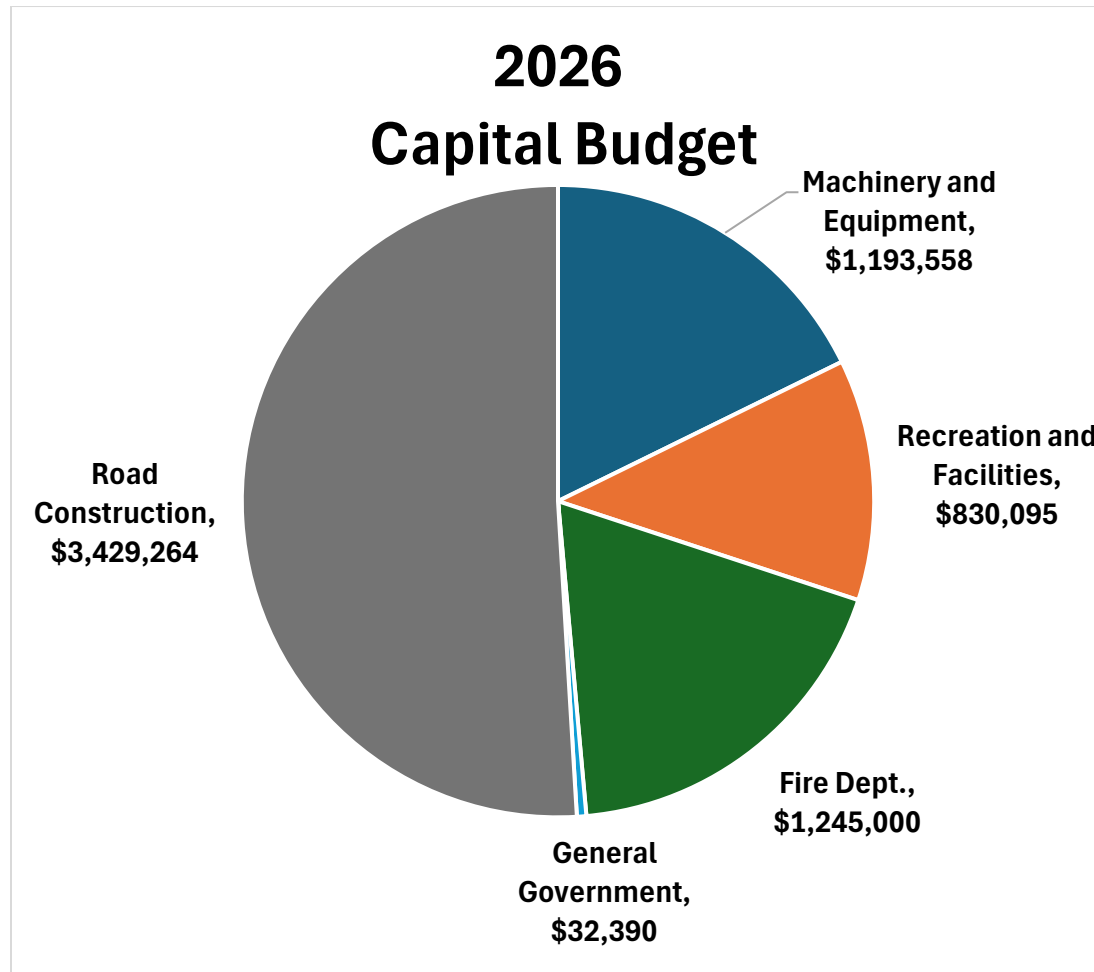


Figure 11 Capital Budget Summary in Dollars

Street Lights rates are reviewed annually and are set in order to generate a surplus to fund infilling and replacement. The balances of the street light reserves can be seen on the attached 2025 Continuity of Reserves scheduled. Rates are recommended to increase approximately 5% in Auburn, Londesborough and Holmesville.

Street Light Rates:

Area	2026	2025	% inc(decr)
Clinton	\$56.82	\$56.82	0.00%
Auburn	\$25.58	\$24.36	5.01%
Londesborough	\$22.29	\$21.23	4.99%
Holmesville (flat rate)	\$56.70	\$54.00	5.00%

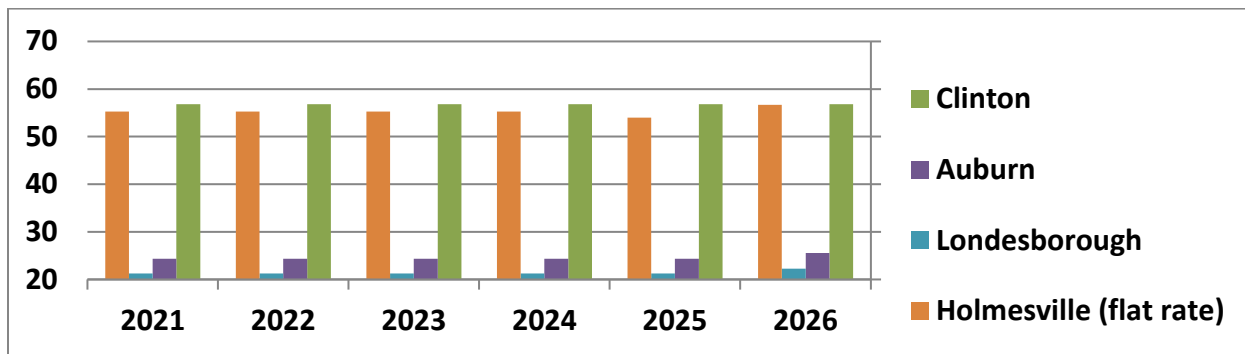


Figure 12 Summary of Street Light Rates from 2021 to 2026.

MUNICIPALITY OF CENTRAL HURON
CONSOLIDATED BUDGET 2026

General Departments	2025 Actual General Taxation	2025 Budget- General Taxation	YTD Variance from budget - General	2026 Budget- General Taxation
General Operating Levy Requirements:				
Members of Council	\$ 161,313	\$ 218,836	\$ (57,523)	\$ 218,836
General Government	\$ 692,425	\$ 1,270,578	\$ (578,153)	\$ 1,044,233
Provincial Unconditional Grant	\$ (1,590,500)	\$ (1,590,500)	\$ -	\$ (1,759,400)
Fire Department	\$ 847,522	\$ 852,226	\$ (4,703)	\$ 820,164
Police Services	\$ 1,822,002	\$ 1,840,312	\$ (18,310)	\$ 2,046,068
Conservation Authorities	\$ 270,929	\$ 270,930	\$ (1)	\$ 286,353
Building Department	\$ (4,551)	\$ 47,180	\$ (51,731)	\$ 65,258
By-Law Enforcement	\$ 60,118	\$ 75,614	\$ (15,496)	\$ 78,228
Animal Control	\$ (12,907)	\$ (10,500)	\$ (2,407)	\$ (9,100)
Fenceviewers & Livestock Evaluators	\$ 872	\$ 1,708	\$ (836)	\$ 1,000
Emergency Measures	\$ 39	\$ 1,500	\$ (1,461)	\$ 1,500
Roads	\$ 3,043,003	\$ 3,165,645	\$ (122,641)	\$ 3,260,140
Crossing Guards	\$ 67,888	\$ 67,211	\$ 677	\$ 71,786
Street Lights	\$ (42,887)	\$ (52,626)	\$ 9,739	\$ (35,811)
Waste & Recycling	\$ 86,920	\$ 153,910	\$ (66,990)	\$ 86,679
Cemeteries	\$ 36,587	\$ 71,692	\$ (35,106)	\$ 60,789
Recreation & Facilities	\$ 843,212	\$ 1,095,260	\$ (252,048)	\$ 1,202,872
Planning, Culture, CIC & Economic Development	\$ (673,801)	\$ 560,714	\$ (1,234,515)	\$ 279,506
Equipment	\$ (556,159)	\$ -	\$ (556,159)	\$ -
Total General Operations	\$ 5,052,024	\$ 8,039,690	\$ (2,987,666)	\$ 7,719,103
Transfer to Reserves - General Operating	\$ 1,468,853	\$ 77,126	\$ 1,391,727	\$ 226,111
Transfer from Reserves - General Operating	\$ (287,366)	\$ (354,110)	\$ 66,745	\$ (122,345)
Levy Requirements from Operating	\$ 6,233,512	\$ 7,762,706	\$ (1,529,194)	\$ 7,822,869
Capital Levy Requirements:				
Capital Requirements - General	\$ 3,895,110	\$ 10,953,370	\$ (7,058,261)	\$ 6,906,968
Capital Grants	\$ (1,824,559)	\$ (6,005,737)	\$ 4,181,178	\$ (1,826,870)
Temporary Debt Proceeds	\$ -	\$ -	\$ -	\$ -
Temporary Debt Payments	\$ -	\$ -	\$ -	\$ -
Long Term Debt Proceeds - Capital	\$ -	\$ (1,534,380)	\$ 1,534,380	\$ -
Long Term Debt Payments - Capital	\$ 421,612	\$ 421,612	\$ 0	\$ 436,414
Transfer to Reserves - General Capital	\$ 1,062,213	\$ 754,713	\$ 307,500	\$ 1,335,500
Transfer from Reserves - General Capital	\$ (1,181,957)	\$ (1,835,246)	\$ 653,289	\$ (2,477,133)
Levy Requirements - Capital	\$ 2,372,419	\$ 2,754,333	\$ (381,914)	\$ 4,374,879
Levy Requirements - Operating and Capital	\$ 8,605,931	\$ 10,517,038	\$ (1,911,107)	\$ 12,197,748
Taxation Revenue - Central Huron	\$ (10,003,386)	\$ (9,885,521)	\$ (117,865)	\$ 28,500
Prior Year Deficit (Surplus)	\$ (636,902)	\$ (631,517)	\$ (5,385)	\$ (2,034,357)
Current Year Deficit (Surplus) - General for Taxation	\$ (2,034,356.78)	\$ -	\$ (2,034,356.78)	\$ 10,191,891
	2026 TAXATION REQUIREMENTS			\$ 10,191,891

MUNICIPALITY OF CENTRAL HURON
CONSOLIDATED BUDGET 2026

Water/Sanitary Dept.	2025 Actual Utilities	2025 Budget - Utilities	YTD Variance from Budget Utilities	2026 Budget - Utilities
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Sanitary Sewer Systems	\$ (210,405)	\$ (102,302)	\$ (108,102)	\$ (126,334)
Waterworks Systems	\$ (302,060)	\$ (265,075)	\$ (36,985)	\$ (316,502)
Transfer to Reserves - Utilities Operating	\$ 847,268	\$ 839,044	\$ 8,224	\$ 863,637
Transfer from Reserves - Utilities Operating	\$ (334,803)	\$ (471,666)	\$ 136,863	\$ (420,801)
Cash Requirements - Water/Sanitary Operations	\$ -	\$ -	\$ 0	\$ -
Transfer to Reserves - Utilities Capital	\$ -	\$ -	\$ -	\$ -
Transfer from Reserves - Utilities Capital	\$ (288,977)	\$ (215,738)	\$ (73,239)	\$ (916,116)
Proceeds from Long Term Debt	\$ -	\$ -	\$ -	\$ -
Long Term Debt Payments - Capital	\$ 127,755	\$ 127,755	\$ -	\$ 132,673
Capital Requirements - Utilities	\$ 184,447	\$ 515,450	\$ (331,004)	\$ 1,910,910
Capital Grants - Utilities	\$ (23,224)	\$ (427,467)	\$ 404,243	\$ (1,127,467)
Current Year Deficit (Surplus) - Water/Sanitary Dept	\$ -	\$ -	\$ -	\$ -

Municipality Of Central Huron

Income Statement Summary Type - 2026 DRAFT GENERAL OPERATING BUDGET

Account Number	Account Description	2024 YTD	2025 YTD	2025 BUDGET	2026 BUDGET
<i>0900 County Taxation</i>					
<u>Revenue</u>					
0900-41xx	County Tax Revenue	6,343,506.48	6,639,953.22	6,774,332.00	7,035,325.00
0900-42xx	County Taxation Supplemental	102,672.85	64,101.97	0.00	0.00
0900-43xx	County Taxation Write-offs	(37,760.38)	(48,395.37)	0.00	0.00
0900-44xx	County Taxation Capping	0.00	0.00	0.00	0.00
0900-45xx	County Taxation PILS	132,054.07	143,149.63	0.00	0.00
Revenue		6,540,473.02	6,798,809.45	6,774,332.00	7,035,325.00
<u>Expense</u>					
0900-66xx	Transfer County Taxes	(6,540,473.02)	(6,798,809.45)	(6,774,332.00)	(7,035,325.00)
Expense		(6,540,473.02)	(6,798,809.45)	(6,774,332.00)	(7,035,325.00)
0900 County Taxation		0.00	0.00	0.00	0.00
<i>0910 Education Taxation</i>					
<u>Revenue</u>					
09x0-41xx	Education Taxation	2,498,227.90	2,507,274.61	2,541,147.00	2,579,473.00
09x0-42xx	Education Taxation Supplemental	41,604.53	29,388.43	0.00	0.00
09x0-43xx	Education Taxation Write-offs	(66,988.48)	(17,680.56)	0.00	0.00
09x0-45xx	Education Taxation PILS	9,945.84	9,945.83	0.00	0.00
Revenue		2,482,789.79	2,528,928.31	2,541,147.00	2,579,473.00
<u>Expense</u>					
09x0-66xx	Transfer Educational Taxes	(2,482,789.79)	(2,528,928.31)	(2,541,147.00)	(2,579,473.00)
Expense		(2,482,789.79)	(2,528,928.31)	(2,541,147.00)	(2,579,473.00)
0910 Education Taxation		0.00	0.00	0.00	0.00
<i>0999 Prior Yr Surplus/Deficit</i>					
<u>Revenue</u>					
Prior Yr	Prior Year Surplus/(Deficit)	(1,378,268.72)	636,901.89	631,516.98	2,034,356.78

Municipality Of Central Huron

Income Statement Summary Type - 2026 DRAFT GENERAL OPERATING BUDGET

Account Number	Account Description	2024 YTD	2025 YTD	2025 BUDGET	2026 BUDGET
Revenue		(1,378,268.72)	636,901.89	631,516.98	2,034,356.78
0999 Prior Yr Surplus/Deficit		(1,378,268.72)	636,901.89	631,516.98	2,034,356.78
<u>1000 Taxation Revenue</u>					
<u>Revenue</u>					
1000-41xx	Lower Tier Taxation	9,153,868.75	9,726,175.48	9,923,021.37	10,191,890.85
1000-42xx	Lower Tier Taxation Supplemental	148,015.07	93,652.40	0.00	0.00
1000-43xx	Lower Tier Taxation Write-offs	(54,436.78)	(70,291.16)	(37,500.00)	(28,500.00)
1000-45xx	Lower Tier Taxation PILS	221,814.66	253,849.27	0.00	0.00
Revenue		9,469,261.70	10,003,385.99	9,885,521.37	10,163,390.85
1000 Taxation Revenue		9,469,261.70	10,003,385.99	9,885,521.37	10,163,390.85
<u>1100 General Government - Council</u>					
<u>Revenue</u>					
1100-5xxx	Recoveries	0.00	0.00	0.00	0.00
Revenue		0.00	0.00	0.00	0.00
<u>Expense</u>					
1100-61xx	Council Wages	(158,300.57)	(135,895.68)	(166,336.06)	(166,336.06)
1100-63xx	Conventions, Training & Expenses	(31,103.50)	(25,417.28)	(52,500.00)	(52,500.00)
Expense		(189,404.07)	(161,312.96)	(218,836.06)	(218,836.06)
1100 General Government - Council		(189,404.07)	(161,312.96)	(218,836.06)	(218,836.06)
<u>1200 General Government</u>					
<u>Revenue</u>					
1200-50xx	Grants - Provincial	1,335,500.00	1,590,500.00	1,590,500.00	1,759,400.00
1200-51XX	Federal Grants Revenue	0.00	0.00	0.00	0.00
1200-53xx	Misc Fess - Certificates/Affidavits	17,110.00	19,544.72	15,600.00	15,000.00
1200-54xx	License Fees	16,002.64	11,985.43	10,000.00	11,100.00
1200-55xx	Other Revenue	600,919.90	775,998.14	454,400.00	681,350.00
1200-56xx	Proceeds from Sale/Contributed Assets	98,523.57	0.00	0.00	0.00

Municipality Of Central Huron

Income Statement Summary Type - 2026 DRAFT GENERAL OPERATING BUDGET

Account Number	Account Description	2024 YTD	2025 YTD	2025 BUDGET	2026 BUDGET
1200-59xx	Contribution from Reserves	94,741.55	0.00	0.00	186,000.00
52XX	Other Municipal Grants	0.00	0.00	0.00	0.00
Revenue		2,162,797.66	2,398,028.29	2,070,500.00	2,652,850.00
<u>Expense</u>					
1200-61xx	Wages & Benefits	(1,056,115.45)	(1,147,246.84)	(1,190,129.90)	(1,256,853.71)
1200-6202	Interest - Long Term Debt	0.00	0.00	0.00	0.00
1200-6317	General Insurance	(44,985.09)	(46,751.74)	(45,833.72)	(31,567.48)
1200-6318	Insurance Claims	0.00	(5,578.13)	0.00	0.00
1200-63xx	Operating Supplies & Expenses	(327,360.04)	(230,368.00)	(285,664.31)	(353,812.26)
1200-6404	Consulting Services	0.00	0.00	0.00	0.00
1200-6406	Contracted Services	(14,666.46)	(11,473.42)	(157,000.00)	(37,500.00)
1200-6408	Engineering Services	0.00	0.00	0.00	0.00
1200-6412	Legal Services	(21,814.22)	(9,720.47)	(17,500.00)	(17,500.00)
1200-65xx	Rents and Financial Expenses	(21,794.19)	(21,726.55)	(24,000.00)	(24,000.00)
1200-6602	BIA Transfer	(27,000.00)	(27,000.00)	(27,000.00)	(27,000.00)
1200-70xx	Depreciation	(83,846.69)	(81,756.20)	(56,306.23)	(84,495.38)
1200-7xxx	Capital Disposal & Write downs	0.00	0.00	0.00	0.00
1200-80xx	Contribution to Reserves/Reserve Funds	(34,000.00)	(34,000.00)	(34,000.00)	(341,000.00)
Expense		(1,631,582.14)	(1,615,621.35)	(1,837,434.16)	(2,173,728.83)
1200 General Government		531,215.52	782,406.94	233,065.84	479,121.17
<u>1250 Health and Safety</u>					
<u>Expense</u>					
1250-61xx	Wages and Benefits	(494.47)	0.00	(1,825.00)	(1,825.00)
1250-6383	Equipment Usage	(45.74)	0.00	0.00	0.00
1250-63xx	Operating Supplies & Expenses	(580.00)	(88.07)	(1,500.00)	(1,500.00)
1250-6406	Contracted Services	0.00	0.00	(125.00)	(125.00)
Expense		(1,120.21)	(88.07)	(3,450.00)	(3,450.00)
1250 Health and Safety		(1,120.21)	(88.07)	(3,450.00)	(3,450.00)

Municipality Of Central Huron

Income Statement Summary Type - 2026 DRAFT GENERAL OPERATING BUDGET

Account Number	Account Description	2024 YTD	2025 YTD	2025 BUDGET	2026 BUDGET
<u>2100 Fire</u>					
<i>Revenue</i>					
2100-50xx	Grants - Provincial	0.00	8,592.18	67,000.00	19,626.00
2100-51xx	Grants - Federal	0.00	0.00	0.00	0.00
2100-52xx	Grants/Other Revenue - Other Municipalities	42,713.53	56,401.50	55,000.00	276,451.60
2100-5339	Recoveries	6,981.93	9,294.07	5,150.00	6,000.00
2100-53xx	Fire Calls & Services	17,505.73	16,598.50	15,200.00	10,200.00
2100-54xx	Fire Department Rental Revenue	2,376.00	132.00	2,000.00	1,000.00
2100-5527	Donations - Fire	0.00	100.00	0.00	0.00
2100-56xx	Proceeds from Sale/Contributed Assets	2,812.47	282.23	500.00	0.00
2100-59xx	Contribution from Reserves	58,956.78	219,801.60	583,510.00	515,318.40
Revenue		131,346.44	311,202.08	728,360.00	828,596.00
<i>Expense</i>					
2100-61xx	Wages and Benefits	(256,885.18)	(286,784.11)	(288,519.72)	(312,625.97)
2100-6317	General Insurance	(24,483.79)	(27,148.29)	(25,997.31)	(27,586.89)
2100-636x	Building & Bldg Equip Maintence	(21,418.48)	(27,679.72)	(19,200.00)	(27,884.00)
2100-638x	Fleet/Equipment	(12,701.50)	(13,980.85)	(14,273.00)	(14,091.05)
2100-63xx	Operating Supplies & Expenses	(124,486.16)	(115,665.50)	(139,057.32)	(130,296.49)
2100-6406	Contracted Services	(88,708.27)	(73,112.55)	(32,100.00)	(53,909.04)
2100-6412	Legal Services	(360.09)	(254.40)	(500.00)	(500.00)
2100-65xx	Rents and Financial Charges	0.00	0.00	0.00	0.00
2100-66xx	External Transfers for Services	(339,271.01)	(394,297.08)	(418,928.15)	(327,121.00)
2100-70xx	Depreciation	(144,356.00)	(131,473.89)	(122,494.23)	(117,046.18)
2100-72xx	Capital Disposals & Write-Downs	0.00	0.00	0.00	0.00
2100-80xx	Contribution to Reserves	(144,713.00)	(151,323.00)	(149,713.00)	(150,000.00)
Expense		(1,157,383.48)	(1,221,719.39)	(1,210,782.73)	(1,161,060.62)
2100 Fire		(1,026,037.04)	(910,517.31)	(482,422.73)	(332,464.62)
<u>2200 Police</u>					
<i>Revenue</i>					
2200-5529	Prior Year Rebate - Policing Credit	0.00	0.00	0.00	0.00

Municipality Of Central Huron

Income Statement Summary Type - 2026 DRAFT GENERAL OPERATING BUDGET

Account Number	Account Description	2024 YTD	2025 YTD	2025 BUDGET	2026 BUDGET
2200-5530	Police Checks and Other Policing Revenue	118,436.71	95,743.69	11,500.00	1,100.00
Revenue		118,436.71	95,743.69	11,500.00	1,100.00
<u>Expense</u>					
2200-61xx	Wages and Benefits	(9.35)	0.00	0.00	0.00
2200-63xx	Operating Supplies & Expenses	(91,265.85)	(87,128.18)	0.00	0.00
2200-64xx	Contracted Services	(1,783,467.56)	(1,823,997.04)	(1,839,064.00)	(2,033,705.00)
Expense		(1,874,742.76)	(1,911,125.22)	(1,839,064.00)	(2,033,705.00)
2200 Police		(1,756,306.05)	(1,815,381.53)	(1,827,564.00)	(2,032,605.00)
<i>2210 Police Services Board</i>					
<u>Expense</u>					
2210-61xx	Wages and Benefits	(1,635.54)	0.00	0.00	0.00
2210-63xx	Operating Supplies & Expenses	(15,106.74)	(5,153.93)	(7,748.19)	(8,463.22)
2220-6406	Contracted Services	(1,155.82)	(1,466.49)	(5,000.00)	(5,000.00)
Expense		(17,898.10)	(6,620.42)	(12,748.19)	(13,463.22)
2210 Police Services Board		(17,898.10)	(6,620.42)	(12,748.19)	(13,463.22)
<i>2300 Conservation Authorities</i>					
<u>Expense</u>					
2300-6604/5	Ausable Bayfield Conservation Auth.	(49,573.00)	(50,966.00)	(50,967.00)	(52,499.00)
2300-6606	Maitland Valley Conservation Auth.	(192,770.00)	(217,463.00)	(217,463.00)	(231,354.00)
2300-6644	Lake Huron Centre for Coastal Conservation	(2,500.00)	(2,500.00)	(2,500.00)	(2,500.00)
Expense		(244,843.00)	(270,929.00)	(270,930.00)	(286,353.00)
2300 Conservation Authorities		(244,843.00)	(270,929.00)	(270,930.00)	(286,353.00)
<i>2400 Building Department</i>					
<u>Revenue</u>					
2400-54xx	Permit & Licence Fees	174,763.60	257,998.45	263,600.00	251,700.00
2400-55xx	Other Revenue	(1,868.00)	25,512.70	25,385.26	15,584.00

Municipality Of Central Huron

Income Statement Summary Type - 2026 DRAFT GENERAL OPERATING BUDGET

Account Number	Account Description	2024 YTD	2025 YTD	2025 BUDGET	2026 BUDGET
2400-59xx	Contributions from Reserve Funds	113,499.76	0.00	47,180.21	65,258.40
Revenue		286,395.36	283,511.15	336,165.47	332,542.40
<u>Expense</u>					
2400-61xx	Wages and Benefits	(156,885.07)	(247,547.51)	(269,162.66)	(266,869.00)
2400-6317	General Insurance	(5,383.63)	(5,652.81)	(5,652.81)	(3,122.40)
2400-63xx	Operating Supplies & Expenses	(32,318.44)	(33,773.28)	(49,850.00)	(51,050.62)
2400-6412	Legal Services	(6,213.45)	(381.60)	(7,500.00)	(7,500.00)
2400-64xx	Contracted Services	(75,023.89)	8,394.76	(4,000.00)	(4,000.00)
2400-65xx	Rents & Financial Expenses	0.00	0.00	0.00	0.00
2400-66xx	Donations	0.00	0.00	0.00	0.00
2400-80xx	Transfer to Reserve Funds	(2,129.89)	(4,550.71)	0.00	0.00
Expense		(277,954.37)	(283,511.15)	(336,165.47)	(332,542.02)
2400 Building Department		8,440.99	0.00	0.00	0.38
<i>2410 By-Law Enforcement</i>					
<u>Revenue</u>					
2410-53xx	Property Standards/Inspection Fees	18,018.00	950.00	1,500.00	1,500.00
2410-55xx	Fines & Tickets	782.00	1,246.00	1,459.00	1,825.00
Revenue		18,800.00	2,196.00	2,959.00	3,325.00
<u>Expense</u>					
2410-63xx	Operating Supplies & Expenses	(6,910.74)	(3,052.80)	(18,872.80)	(18,552.80)
2410-64xx	By-Law Enforcement	(66,254.61)	(59,260.91)	(59,700.00)	(63,000.00)
Expense		(73,165.35)	(62,313.71)	(78,572.80)	(81,552.80)
2410 By-Law Enforcement		(54,365.35)	(60,117.71)	(75,613.80)	(78,227.80)
<i>2420 Animal Control</i>					
<u>Revenue</u>					
2420-54xx	Permits/Licence Fees/Recoveries	28,393.61	28,955.80	34,600.00	34,250.00
Revenue		28,393.61	28,955.80	34,600.00	34,250.00

Municipality Of Central Huron

Income Statement Summary Type - 2026 DRAFT GENERAL OPERATING BUDGET

Account Number	Account Description	2024 YTD	2025 YTD	2025 BUDGET	2026 BUDGET
<u>Expense</u>					
2420-61xx	Wages and Benefits	(3,290.56)	(1,026.48)	(2,800.00)	(2,800.00)
2420-63xx	Operating Material & Supplies	(469.81)	(931.91)	(4,200.00)	(3,750.00)
2420-64xx	Contracted Services	(21,006.84)	(14,090.80)	(17,100.00)	(18,600.00)
Expense		(24,767.21)	(16,049.19)	(24,100.00)	(25,150.00)
2420 Animal Control		3,626.40	12,906.61	10,500.00	9,100.00
<u>2430 Fenceviewers & Livestock Evaluators</u>					
<u>Revenue</u>					
2430-5316	OMAFRA Valuator Recoveries	1,225.20	2,031.35	3,091.95	2,000.00
Revenue		1,225.20	2,031.35	3,091.95	2,000.00
<u>Expense</u>					
2430-6411	Livestock Evaluator	(1,278.12)	(2,902.91)	(4,800.00)	(3,000.00)
Expense		(1,278.12)	(2,902.91)	(4,800.00)	(3,000.00)
2430 Fenceviewers & Livestock Evaluators		(52.92)	(871.56)	(1,708.05)	(1,000.00)
<u>2500 Emergency Measures</u>					
<u>Expense</u>					
2500-61xx	Wages and Benefits	0.00	0.00	0.00	0.00
2500-63xx	Operating Supplies & Expenses	0.00	(39.12)	(1,500.00)	(1,500.00)
2500-64xx	Contracted Services	0.00	0.00	0.00	0.00
Expense		0.00	(39.12)	(1,500.00)	(1,500.00)
2500 Emergency Measures		0.00	(39.12)	(1,500.00)	(1,500.00)
<u>3100 Roadways</u>					
<u>Revenue</u>					
3100-50xx	Grants - Provincial	1,224,039.87	1,119,231.76	1,350,047.37	1,551,442.35
3100-51xx	Grants - Federal	0.00	504,766.07	647,772.00	0.00
3100-5202	Grants/Other Revenue - Other Municipalities	3,976.52	0.00	0.00	0.00
3100-5250	Grants - Private Partnership	0.00	0.00	0.00	0.00
3100-53xx	Service Fees/Licences/Recoveries	57,029.55	124,603.57	106,000.00	85,000.00

Municipality Of Central Huron

Income Statement Summary Type - 2026 DRAFT GENERAL OPERATING BUDGET

Account Number	Account Description	2024 YTD	2025 YTD	2025 BUDGET	2026 BUDGET
3100-54XX	Lease and Rental Revenue	19,125.00	19,125.00	0.00	19,125.00
3100-55xx	Aggregate Licence and Woodlot Revenue	47,952.41	46,651.15	50,000.00	50,000.00
3100-56xx	Proceeds from Sale/Contributed Assets	73,742.39	19,999.00	0.00	0.00
3100-59xx	Contribution from Reserves/Reserve Funds	0.00	0.00	0.00	0.00
Revenue		<u>1,425,865.74</u>	<u>1,834,376.55</u>	<u>2,153,819.37</u>	<u>1,705,567.35</u>
<i>Expense</i>					
3100-61xx	Wages and Benefits	(543,602.52)	(508,256.92)	(561,661.43)	(536,966.50)
3100-62xx	Long Term Debt Charges (Interest)	(72,466.53)	(69,740.56)	(69,740.55)	(66,932.24)
3100-6317	General Insurance	(157,919.89)	(165,815.81)	(165,815.81)	(91,590.40)
3100-6368	Property Taxes	(6,828.37)	(7,377.52)	(7,101.50)	(7,673.00)
3100-6383	Equipment Usage	(296,117.57)	(323,247.47)	(313,299.72)	(339,941.00)
3100-63xx	Operating Supplies & Expenses	(136,361.52)	(132,220.06)	(156,083.86)	(155,632.25)
3100-6406	Contracted Services	(736,026.44)	(765,815.10)	(1,100,107.82)	(1,020,743.82)
3100-6408	Engineering Services	(8,669.04)	(15,736.10)	(25,000.00)	(25,000.00)
3100-6412	Legal Services	0.00	0.00	0.00	0.00
3100-65xx	Rents and Financial Charges	0.00	0.00	0.00	0.00
3100-70xx	Depreciation	(2,254,986.41)	(1,771,372.65)	(1,725,053.13)	(1,935,912.09)
3100-72xx	Capital Disposals & Write-offs	(3,831.14)	0.00	0.00	0.00
3100-80xx	Transfer to Reserves/Reserve Funds	(123,742.39)	0.00	0.00	0.00
Expense		<u>(4,340,551.82)</u>	<u>(3,759,582.19)</u>	<u>(4,123,863.82)</u>	<u>(4,180,391.30)</u>
3100 Roadways		<u>(2,914,686.08)</u>	<u>(1,925,205.64)</u>	<u>(1,970,044.45)</u>	<u>(2,474,823.95)</u>
<u>3200 Winter Control</u>					
<i>Expense</i>					
3200-61xx	Wages and Benefits	(247,558.75)	(414,481.73)	(316,685.86)	(429,650.57)
3200-6383	Equipment Usage	(311,444.10)	(588,548.67)	(370,116.12)	(484,900.00)
3200-63xx	Operating Supplies & Expenses	(15,903.74)	(34,831.63)	(54,000.00)	(54,000.00)
3200-64xx	Contracted Services	(55,143.76)	(94,439.80)	(58,245.00)	(74,500.00)

Municipality Of Central Huron

Income Statement Summary Type - 2026 DRAFT GENERAL OPERATING BUDGET

Account Number	Account Description	2024 YTD	2025 YTD	2025 BUDGET	2026 BUDGET
Expense		(630,050.35)	(1,132,301.83)	(799,046.98)	(1,043,050.57)
3200 Winter Control		(630,050.35)	(1,132,301.83)	(799,046.98)	(1,043,050.57)
<u>33xx Roads Sheds and Yards</u>					
<u>Revenue</u>					
33xx-59xx	Contribution from Reserves/Reserve Funds	0.00	0.00	0.00	16,000.00
Revenue		0.00	0.00	0.00	16,000.00
<u>Expense</u>					
33xx-61xx	Wages and Benefits	(41,324.44)	(25,889.42)	(40,961.52)	(26,667.00)
33xx-6317	General Insurance	(7,132.57)	(9,174.05)	(9,174.05)	(10,028.09)
33xx-6364	Utilities	(26,265.58)	(28,165.97)	(28,650.00)	(29,250.00)
33xx-636x	Maintenance	(5,568.78)	(20,414.57)	(13,500.00)	(19,000.00)
33xx-6383	Equipment Usage	(2,639.52)	(4,638.39)	(2,771.49)	(3,890.00)
33xx-63xx	Operating Supplies & Expenses	(22,894.43)	(25,480.37)	(20,700.00)	(22,900.00)
33xx-64xx	Contracted Services	(11,121.95)	(17,065.76)	(8,000.00)	(15,000.00)
33xx-70xx	Depreciation	(19,453.66)	(25,349.86)	(19,102.14)	(14,245.38)
33xx-72xx	Capital Disposals & Write-offs	0.00	0.00	0.00	0.00
Expense		(136,400.93)	(156,178.39)	(142,859.20)	(140,980.47)
33xx Roads Sheds and Yards		(136,400.93)	(156,178.39)	(142,859.20)	(124,980.47)
<u>3700 Crossing Guards</u>					
<u>Expense</u>					
3700-61xx	Wages and Benefits	(64,879.30)	(67,887.55)	(66,890.56)	(71,136.23)
3700-63xx	Operating Supplies & Expenses	(101.84)	0.00	(350.00)	(650.00)
Expense		(64,981.14)	(67,887.55)	(67,240.56)	(71,786.23)
3700 Crossing Guards		(64,981.14)	(67,887.55)	(67,240.56)	(71,786.23)
<u>3800 Street Lights</u>					
<u>Revenue</u>					
3800-55xx	Street Light Revenue	174,851.90	177,220.52	174,376.00	178,001.00

Municipality Of Central Huron

Income Statement Summary Type - 2026 DRAFT GENERAL OPERATING BUDGET

Account Number	Account Description	2024 YTD	2025 YTD	2025 BUDGET	2026 BUDGET
3800-59xx	Contributions from Reserves/Reserve Funds	90,050.76	958.92	0.00	0.00
Revenue		264,902.66	178,179.44	174,376.00	178,001.00
<u>Expense</u>					
3800-61xx	Wages and Benefits	0.00	0.00	0.00	0.00
3800-62xx	Long Term Debt Charges (Interest)	0.00	0.00	0.00	0.00
3800-63xx	Street Light Expense	(101,178.42)	(134,333.08)	(121,750.00)	(142,190.00)
3800-70xx	Depreciation	(32,166.50)	(43,971.72)	(30,671.55)	(44,017.99)
3800-72xx	Capital Disposals & Write-offs	0.00	0.00	0.00	0.00
3800-80xx	Contribution to Reserves/Reserve Funds	(74,461.94)	(44,171.94)	(53,126.00)	(36,310.93)
Expense		(207,806.86)	(222,476.74)	(205,547.55)	(222,518.92)
3800 Street Lights		57,095.80	(44,297.30)	(31,171.55)	(44,517.92)
<i>4400 - 4500 Solid Waste Collection/Disposal</i>					
<u>Revenue</u>					
4400-5334	Waste Collection Revenue	450,350.18	467,326.62	421,181.70	432,240.00
45xx-52xx	Grants/Other Revenue - Other Municipalities	17,840.73	13,652.96	15,472.89	18,889.89
45xx-53xx	Landfill Revenue	8,350.00	8,350.00	8,350.00	8,350.00
45xx-54xx	Lease and Rental Revenue	0.00	0.00	0.00	0.00
45xx-59xx	Contribution from Reserve Funds	0.00	0.00	0.00	0.00
Revenue		476,540.91	489,329.58	445,004.59	459,479.89
<u>Expense</u>					
4400-6418	Solid Waste Collection/Disposal	(410,949.73)	(419,820.08)	(421,181.70)	(432,240.00)
45xx-61xx	Wages and Benefits	0.00	0.00	0.00	0.00
45xx-6317	General Insurance	(3,589.09)	(3,768.54)	(3,768.54)	(2,081.60)
45xx-6364	Utilities	0.00	0.00	0.00	0.00
45xx-6368	Property Taxes	(10,840.68)	(11,125.41)	(11,274.31)	(11,571.00)
45xx-6383	Equipment Usage	0.00	0.00	0.00	0.00
45xx-63xx	Operating Supplies & Expenses	(155.00)	(452.84)	(300.00)	(452.84)
45xx-6404	Consulting Services	(21,497.56)	(12,223.79)	(15,900.00)	(23,811.84)
45xx-6406	Contracted Services	0.00	0.00	0.00	0.00

Municipality Of Central Huron

Income Statement Summary Type - 2026 DRAFT GENERAL OPERATING BUDGET

Account Number	Account Description	2024 YTD	2025 YTD	2025 BUDGET	2026 BUDGET
45xx-6408	Engineering Services	0.00	0.00	0.00	0.00
45xx-6412	Legal Services	0.00	0.00	0.00	0.00
45xx-65xx	Rents and Financial Charges	0.00	0.00	0.00	0.00
45xx-66xx	External Transfers	(12,650.00)	(12,650.00)	(12,650.00)	(12,650.00)
45xx-70xx	Depreciation	0.00	0.00	0.00	0.00
45xx-72xx	Capital Disposals & Write-offs	0.00	0.00	0.00	0.00
45xx-80xx	Contribution to Reserve Funds	(49,345.45)	(57,506.54)	(10,000.00)	(10,000.00)
Expense		(509,027.51)	(517,547.20)	(475,074.55)	(492,807.28)
4400 - 4500 Solid Waste Collection/Disposal		(32,486.60)	(28,217.62)	(30,069.96)	(33,327.39)
<i>4600 Recycling & Waste Diversion</i>					
<u>Revenue</u>					
4600-53xx	Recycling Sales	5,000.00	17,759.61	0.00	0.00
4600-55xx	Recycling Rebates	0.00	0.00	0.00	0.00
4600-59xx	Contribution from Reserves	0.00	0.00	0.00	0.00
Revenue		5,000.00	17,759.61	0.00	0.00
<u>Expense</u>					
4600-54XX	Contracted Services	0.00	(111,943.63)	(112,000.00)	(50,000.00)
4600-61XX	Wages and Benefits	0.00	0.00	0.00	0.00
4600-63xx	Operating Supplies & Expenses	0.00	(1,037.11)	0.00	0.00
4600-6416	Recycling	(93,688.62)	(20,988.00)	(21,840.00)	(13,352.00)
4600-66xx	Mid-Huron Recycling Centre Board	0.00	0.00	0.00	0.00
Expense		(93,688.62)	(133,968.74)	(133,840.00)	(63,352.00)
4600 Recycling & Waste Diversion		(88,688.62)	(116,209.13)	(133,840.00)	(63,352.00)
<i>54xx Cemeteries</i>					
<u>Revenue</u>					
54xx-53xx	Cemetery Revenue	38,325.35	56,311.47	39,727.15	42,600.00
54xx-5520	Investment Income	7,706.62	3,543.36	3,500.00	3,500.00
54xx-5527	Donations Revenue	0.00	0.00	0.00	0.00

Municipality Of Central Huron

Income Statement Summary Type - 2026 DRAFT GENERAL OPERATING BUDGET

Account Number	Account Description	2024 YTD	2025 YTD	2025 BUDGET	2026 BUDGET
54xx-56xx	Proceeds from Sale/Contributed Assets	0.00	0.00	0.00	0.00
54xx-59xx	Contribution from Reserves	0.00	14,042.88	15,000.00	0.00
Revenue		46,031.97	73,897.71	58,227.15	46,100.00
<u>Expense</u>					
54xx-61xx	Wages and Benefits	(63,575.77)	(58,227.99)	(65,184.87)	(60,184.35)
54xx-6317	General Insurance	(4,158.10)	(4,500.41)	(4,500.41)	(2,839.10)
54xx-636x	Maintenance	(5,695.36)	(3,091.93)	(6,400.00)	(6,400.00)
54xx-6383	Equipment Usage	(26,671.83)	(23,612.89)	(27,710.83)	(26,366.00)
54xx-63xx	Operating Supplies & Expenses	(1,738.63)	(1,789.69)	(3,100.00)	(2,000.00)
54xx-64xx	Contracted Services	(1,329.06)	(2,648.50)	(5,523.43)	(6,600.00)
54xx-65xx	Rents and Financial Charges	0.00	0.00	0.00	0.00
54xx-6626	Donations Expense	(2,500.00)	(2,500.00)	(2,500.00)	(2,500.00)
54xx-70xx	Depreciation	(2,160.03)	(16,710.28)	(2,163.79)	(3,595.71)
54xx-72xx	Capital Disposals & Write-offs	0.00	0.00	0.00	0.00
Expense		(107,828.78)	(113,081.69)	(117,083.33)	(110,485.16)
54xx Cemeteries		(61,796.81)	(39,183.98)	(58,856.18)	(64,385.16)
<u>61xx Parks</u>					
<u>Revenue</u>					
61xx-50xx	Grants - Provincial	0.00	0.00	23,500.00	23,500.00
61xx-51xx	Grants - Federal	0.00	2,405.50	0.00	2,400.00
61xx-52xx	Other Municipal Grants	0.00	0.00	0.00	12,500.00
61xx-53xx	Program Registration & Admission Revenue	9,680.00	8,523.40	9,400.00	8,710.00
61xx-54xx	Facility Rental	0.00	0.00	0.00	0.00
61xx-55xx	Fundraising Revenue	22,500.00	357,416.06	0.00	0.00
61xx-56xx	Proceeds from Sale/Contributed Assets	0.00	0.00	0.00	0.00
61xx-59xx	Contributions from Reserves	7,772.71	24,568.77	46,000.00	232,500.00
Revenue		39,952.71	392,913.73	78,900.00	279,610.00
<u>Expense</u>					
61xx-61xx	Wages and Benefits	(86,451.10)	(68,296.68)	(86,829.21)	(87,193.19)

Municipality Of Central Huron

Income Statement Summary Type - 2026 DRAFT GENERAL OPERATING BUDGET

Account Number	Account Description	2024 YTD	2025 YTD	2025 BUDGET	2026 BUDGET
61xx-6317	General Insurance	(39,264.14)	(43,711.72)	(43,711.72)	(37,252.41)
61xx-6364	Utilities	(10,829.19)	(8,810.68)	(12,250.00)	(11,350.00)
61xx-636x	Maintenance	(19,626.89)	(11,350.26)	(31,100.00)	(22,050.00)
61xx-6383	Equipment Usage	(28,637.33)	(23,640.91)	(31,338.91)	(25,418.01)
61xx-63xx	Operating Supplies & Expenses	(17,147.54)	(28,278.29)	(29,900.00)	(25,000.00)
61xx-64xx	Contracted Services	(53,944.74)	(86,329.69)	(67,310.00)	(83,410.00)
61xx-65xx	Rents and Financial Charges	0.00	0.00	0.00	0.00
61xx-66xx	External Transfers	(2,500.00)	(2,500.00)	(2,500.00)	(2,500.00)
61xx-70xx	Depreciation	(105,802.84)	(98,238.25)	(95,073.80)	(72,069.71)
61xx-72xx	Capital Disposals & Write-offs	0.00	0.00	0.00	0.00
61xx-8xxx	Transfer to Reserves	0.00	(300,000.00)	0.00	0.00
Expense		(364,203.77)	(671,156.48)	(400,013.64)	(366,243.32)
61xx Parks		(324,251.06)	(278,242.75)	(321,113.64)	(86,633.32)
<i>630x General Facilities</i>					
<u>Revenue</u>					
630x-50xx	Grants - Provincial	130,379.00	0.00	0.00	0.00
630x-51xx	Grants - Federal	0.00	0.00	0.00	0.00
630x-53xx	General Facility Revenue	0.00	0.00	0.00	0.00
630x-54xx	Municipal Building Rental Income	21,170.67	21,852.08	21,137.32	23,796.00
630x-55xx	Other Revenue	1,623.77	2,102.48	1,400.00	1,790.00
630x-59xx	Contribution from Reserves	59,041.90	143,614.00	151,956.38	25,000.00
Revenue		212,215.34	167,568.56	174,493.70	50,586.00
<u>Expense</u>					
630x-61xx	Wages and Benefits	(168,077.91)	(168,811.77)	(181,461.49)	(194,439.66)
630x-6202	Interest on Long Term Debt	0.00	0.00	0.00	0.00
630x-6317	General Insurance	(10,301.36)	(12,322.61)	(12,268.61)	(12,500.87)
630x-6364	Utilities	(18,540.05)	(21,347.87)	(19,100.00)	(22,600.00)
630x-6383	Equipment Usage	(4,005.76)	(4,353.55)	(4,206.05)	(4,571.23)
630x-63xx	Operating Supplies & Expenses	(19,492.19)	(37,377.17)	(26,115.96)	(31,646.07)
630x-6404	Consulting Services	(33,377.28)	0.00	0.00	0.00

Municipality Of Central Huron

Income Statement Summary Type - 2026 DRAFT GENERAL OPERATING BUDGET

Account Number	Account Description	2024 YTD	2025 YTD	2025 BUDGET	2026 BUDGET
630x-6406	Contracted Services	(32,620.22)	(37,383.70)	(35,000.00)	(31,000.00)
630x-6412	Legal Services	0.00	0.00	0.00	0.00
630x-65xx	Rents and Financial Charges	0.00	0.00	0.00	0.00
630x-662x	Donations	0.00	0.00	0.00	0.00
630x-70xx	Depreciation	(32,630.34)	(32,731.72)	(31,676.47)	(39,288.93)
630x-72xx	Capital Disposals & Write-offs	0.00	0.00	0.00	0.00
630x-80xx	Contribution to Reserves	(350,606.00)	(385,000.00)	(385,000.00)	(655,500.00)
Expense		(669,651.11)	(699,328.39)	(694,828.58)	(991,546.76)
630x General Facilities		(457,435.77)	(531,759.83)	(520,334.88)	(940,960.76)
<u>6335 Community Complex</u>					
<u>Revenue</u>					
6335-50xx	Province of Ontario Grant Revenue	12,477.54	0.00	0.00	0.00
6335-51xx	Federal Grant Revenue	0.00	0.00	0.00	0.00
6335-53xx	Program/Misc Revenue	658.88	0.00	0.00	0.00
6335-54xx	Rental Revenue	185,040.26	184,545.60	178,550.00	179,800.00
6335-5539	YMCA Reconciliation - Surplus	0.00	0.00	0.00	0.00
6335-55xx	Booth,Skate Sharpening, Fundraising	39,193.44	34,116.74	27,700.00	29,500.00
6335-59xx	Contribution from Reserves	26,344.44	228,393.25	281,000.00	339,068.75
Revenue		263,714.56	447,055.59	487,250.00	548,368.75
<u>Expense</u>					
6335-61xx	Wages and Benefits	(338,246.41)	(325,497.86)	(362,461.88)	(412,707.81)
6335-62xx	Interest on Long Term Debt	(12,643.60)	(8,892.16)	(8,892.16)	(5,017.80)
6335-6317	General Insurance	(59,690.70)	(66,601.55)	(66,601.55)	(53,872.32)
6335-636x	Building Expenses	(183,040.00)	(181,688.11)	(189,100.00)	(199,600.00)
6335-63xx	Operating Expenses	(87,276.01)	(92,347.10)	(89,613.73)	(97,821.68)
6335-6412	Legal Services	0.00	0.00	0.00	0.00
6335-64xx	Contracted Services	(234,666.92)	(227,027.38)	(207,748.25)	(220,909.00)
6335-65xx	Rents & Financial Services	0.00	0.00	0.00	0.00
6335-66xx	Donations	0.00	0.00	0.00	0.00

Municipality Of Central Huron

Income Statement Summary Type - 2026 DRAFT GENERAL OPERATING BUDGET

Account Number	Account Description	2024 YTD	2025 YTD	2025 BUDGET	2026 BUDGET
6335-70xx	Depreciation	(168,757.30)	(167,763.46)	(164,131.46)	(164,661.77)
Expense		(1,084,320.94)	(1,069,817.62)	(1,088,549.03)	(1,154,590.38)
6335 Community Complex		(820,606.38)	(622,762.03)	(601,299.03)	(606,221.63)
<u>6350 Solar Panels - CHCC</u>					
<u>Revenue</u>					
6350-5339	Other Revenue	0.00	0.00	0.00	0.00
6350-5490	Solar Panel Revenue	249,077.60	239,461.55	247,000.00	247,000.00
Revenue		249,077.60	239,461.55	247,000.00	247,000.00
<u>Expense</u>					
6350-61xx	Wages and Benefits	0.00	0.00	0.00	0.00
6350-6317	General Insurance	(1,713.52)	(2,203.96)	(2,203.96)	(2,099.83)
6350-63xx/65	Operating Expenses	(1,998.57)	(2,115.21)	(2,000.00)	(2,150.00)
6350-64xx	Contracted Services	(3,030.06)	(9,423.01)	(10,000.00)	(12,000.00)
6350-7xxx	Depreciation	(47,302.20)	(47,172.96)	(47,190.36)	(47,190.36)
Expense		(54,044.35)	(60,915.14)	(61,394.32)	(63,440.19)
6350 Solar Panels - CHCC		195,033.25	178,546.41	185,605.68	183,559.81
<u>6352 Solar Panels - REACH</u>					
<u>Revenue</u>					
6352-5339	Other Revenue	0.00	0.00	0.00	0.00
6352-5490	Solar Panel Revenue	255,220.46	225,574.87	238,000.00	225,000.00
Revenue		255,220.46	225,574.87	238,000.00	225,000.00
<u>Expense</u>					
6352-61xx	Wages and Benefits	0.00	0.00	0.00	0.00
6352-6317	General Insurance	(1,774.09)	(2,281.87)	(2,281.87)	(2,174.06)
6352-63xx/65	Operating Expenses	(2,046.50)	(1,917.72)	(2,000.00)	(2,000.00)
6352-64xx	Contracted Services	(3,036.43)	(14,761.88)	(10,000.00)	(12,000.00)

Municipality Of Central Huron

Income Statement Summary Type - 2026 DRAFT GENERAL OPERATING BUDGET

Account Number	Account Description	2024 YTD	2025 YTD	2025 BUDGET	2026 BUDGET
6352-7xxx	Depreciation	(48,974.34)	(48,840.53)	(48,858.54)	(48,858.54)
Expense		(55,831.36)	(67,802.00)	(63,140.41)	(65,032.60)
6352 Solar Panels - REACH		199,389.10	157,772.87	174,859.59	159,967.40
<i>63xx Recreational Facilities & Halls</i>					
<u>Revenue</u>					
63xx-50xx	Grants - Provincial	0.00	0.00	3,700,960.00	0.00
63xx-51xx	Grants - Federal	0.00	0.00	0.00	0.00
63xx-5202	Grants/Other Revenue - Other Municipalities	5,454.01	3,660.83	5,261.37	4,834.31
63xx-53xx	General Revenue	3,330.35	3,285.45	9,954.21	10,365.99
63xx-54xx	Facility Rental Revenue	24,442.85	30,695.12	22,800.00	25,400.00
63xx-55xx	Donations and Misc Revenue	694.50	13,719.74	0.00	0.00
63xx-56xx	Proceeds from Sale/Contributed Assets	0.00	0.00	0.00	0.00
63xx-5930	Contributions from Reserves	16,349.80	606.00	85,877.72	122,834.01
63xx-5940	Contribution from Reserve Funds	0.00	0.00	7,774.07	56,688.00
Revenue		50,271.51	51,967.14	3,832,627.37	220,122.31
<u>Expense</u>					
63xx-61xx	Wages and Benefits	(45,992.81)	(76,243.92)	(47,372.58)	(57,667.31)
63xx-6317	General Insurance	(12,097.72)	(13,848.92)	(13,848.92)	(16,414.01)
63xx-6364	Utilities	(29,205.81)	(37,778.33)	(32,905.00)	(38,625.00)
63xx-636x	Maintenance	(7,202.56)	(38,081.14)	(15,800.00)	(11,550.00)
63xx-6383	Equipment Usage	(1,981.64)	(20,234.86)	(2,080.72)	(7,292.00)
63xx-63xx	Operating Supplies & Expenses	(7,757.92)	(34,137.63)	(7,480.00)	(16,000.00)
63xx-6406	Contracted Services	(44,294.61)	(95,197.97)	(39,081.00)	(24,525.00)
63xx-6408	Engineering Services	0.00	0.00	0.00	0.00
63xx-6412	Legal Services	0.00	0.00	0.00	0.00
63xx-6432	Water Charges	(74.00)	(76.00)	(80.00)	(80.00)
63xx-64x4	Consulting Services	0.00	0.00	0.00	0.00
63xx-65xx	Rents and Financial Charges	0.00	0.00	0.00	0.00
63xx-66xx	Donations Expense	(4,000.00)	(4,000.00)	(4,000.00)	(10,000.00)
63xx-70xx	Depreciation	(65,182.32)	(65,015.52)	(61,049.02)	(59,230.56)

Municipality Of Central Huron

Income Statement Summary Type - 2026 DRAFT GENERAL OPERATING BUDGET

Account Number	Account Description	2024 YTD	2025 YTD	2025 BUDGET	2026 BUDGET
63xx-72xx	Capital Disposals & Write-offs	0.00	0.00	0.00	0.00
63xx-80xx	Contribution to Reserve Funds	0.00	(7,000.00)	0.00	0.00
Expense		(217,789.39)	(391,614.29)	(223,697.24)	(241,383.88)
63xx Recreational Facilities & Halls		(167,517.88)	(339,647.15)	3,608,930.13	(21,261.57)
<u>6400 Libraries</u>					
<u>Revenue</u>					
6400-50xx	Grants - Provincial	0.00	0.00	0.00	0.00
6400-51xx	Grants - Federal	71,368.73	24,957.27	24,957.27	0.00
6400-52xx	Grants/Other Revenue - Other Municipalities	15,000.00	15,000.00	15,000.00	15,000.00
6400-59xx	Contribution from Reserve Funds	0.00	47,929.75	90,000.00	20,000.00
Revenue		86,368.73	87,887.02	129,957.27	35,000.00
<u>Expense</u>					
6400-61xx	Wages and Benefits	(15,424.11)	(10,394.06)	(15,886.83)	(16,291.68)
6400-6317	General Insurance	(6,298.50)	(7,253.44)	(7,253.44)	(5,805.68)
6400-6364	Utilities	(8,110.42)	(8,501.30)	(9,400.00)	(9,400.00)
6400-636x	Maintenance	(2,117.36)	(1,165.82)	(2,200.00)	(2,200.00)
6400-6383	Equipment Usage	(105.35)	(18.19)	(110.62)	(19.10)
6400-63xx	Operating Supplies & Expenses	0.00	0.00	0.00	0.00
6400-6406	Contracted Services	(15,999.34)	(11,972.25)	(12,000.00)	(11,000.00)
6400-70xx	Depreciation	(16,130.66)	(18,565.88)	(16,516.69)	(22,396.74)
6400-72xx	Capital Disposals & Write-offs	0.00	0.00	0.00	0.00
6400-80xx	Contribution to Reserves	0.00	0.00	0.00	0.00
Expense		(64,185.74)	(57,870.94)	(63,367.58)	(67,113.20)
6400 Libraries		22,182.99	30,016.08	66,589.69	(32,113.20)
<u>6510 REACH</u>					
<u>Revenue</u>					
6510-50xx	Grants - Provincial	0.00	0.00	0.00	0.00
6510-51xx	Grants - Federal	0.00	0.00	0.00	0.00

Municipality Of Central Huron

Income Statement Summary Type - 2026 DRAFT GENERAL OPERATING BUDGET

Account Number	Account Description	2024 YTD	2025 YTD	2025 BUDGET	2026 BUDGET
6510-520x	Grants/Other Revenue - Other Municipalities	0.00	0.00	0.00	0.00
6510-525x	Grants - Private Partnerships	0.00	0.00	0.00	0.00
6510-53xx	Program/Admissions/Misc Revenue	0.00	0.00	0.00	0.00
6510-54xx	Rental Revenue	50,000.04	50,000.04	50,000.00	50,000.00
6510-5520	Investment Income	0.00	0.00	0.00	0.00
6510-5527	Donation Revenue	0.00	0.00	0.00	0.00
6510-5528	Fundraising Revenue	0.00	0.00	0.00	0.00
6510-56xx	Proceeds from Sale/Contributed Assets	0.00	0.00	0.00	0.00
6510-59xx	Contribution from Reserves	0.00	0.00	0.00	0.00
Revenue		<u>50,000.04</u>	<u>50,000.04</u>	<u>50,000.00</u>	<u>50,000.00</u>
<i>Expense</i>					
6510-61xx	Wages and Benefits	(2,924.47)	(3,504.55)	(3,012.20)	(3,609.75)
6510-6202	Interest - Long Term Debt	(104,771.97)	(98,169.53)	(98,169.53)	(91,270.70)
6510-6317	General Insurance	(21,786.06)	(26,325.99)	(26,325.99)	(30,619.04)
6510-6364	Utilities	0.00	0.00	0.00	0.00
6510-636x	Maintenance	0.00	0.00	0.00	0.00
6510-6383	Equipment Usage	(1,435.01)	(1,570.31)	(1,506.76)	(1,648.82)
6510-63xx	Operating Supplies & Expenses	0.00	0.00	0.00	0.00
6510-64xx	Contracted Services	(40,228.44)	(57,824.47)	(40,000.00)	(52,000.00)
6510-65xx	Rents and Financial Charges	0.00	0.00	0.00	0.00
6510-66xx	Donations Expense	0.00	0.00	0.00	0.00
6510-70xx	Depreciation	(179,605.56)	(184,175.75)	(179,240.29)	(183,319.94)
6510-72xx	Capital Disposals & Write-offs	0.00	0.00	0.00	0.00
Expense		<u>(350,751.51)</u>	<u>(371,570.60)</u>	<u>(348,254.77)</u>	<u>(362,468.25)</u>
6510 REACH		<u>(300,751.47)</u>	<u>(321,570.56)</u>	<u>(298,254.77)</u>	<u>(312,468.25)</u>
<i>7100 Planning & Zoning</i>					
<i>Revenue</i>					
7100-5339	Recoveries	6,949.30	6,067.90	0.00	0.00
7100-53xx	Zoning and Severance Revenues	19,452.00	48,570.00	28,466.31	34,500.00

Municipality Of Central Huron

Income Statement Summary Type - 2026 DRAFT GENERAL OPERATING BUDGET

Account Number	Account Description	2024 YTD	2025 YTD	2025 BUDGET	2026 BUDGET
7100-55xx	Misc Planning & Zoning Revenues	4,500.00	7,500.00	0.00	0.00
Revenue		30,901.30	62,137.90	28,466.31	34,500.00
<u>Expense</u>					
7100-61xx	Wages and Benefits	(73,898.38)	(81,548.95)	(99,068.87)	(97,000.10)
7100-6317	General Insurance	(5,383.63)	(5,652.81)	(5,652.81)	(3,122.40)
7100-6318	Insurance Claim Deductible	0.00	0.00	0.00	0.00
7100-63xx	Operating Supplies & Expenses	(981.97)	(2,524.16)	(12,500.00)	(12,500.00)
7100-6404	Consulting Services	0.00	0.00	0.00	0.00
7100-6406	Contracted Services	(18,650.95)	(18,922.85)	(17,500.00)	(19,000.00)
7100-6408	Engineering	(3,945.90)	(8,202.66)	(6,500.00)	(6,500.00)
7100-6412	Legal Services	(1,220.05)	(1,243.04)	(5,000.00)	(5,000.00)
7100-65xx	Rents & Financial Expenses	0.00	0.00	0.00	0.00
7100-80xx	Contribution to Oblig Deferred Revenue	(4,500.00)	(7,500.00)	0.00	0.00
Expense		(108,580.88)	(125,594.47)	(146,221.68)	(143,122.50)
7100 Planning & Zoning		(77,679.58)	(63,456.57)	(117,755.37)	(108,622.50)
<u>7450 - 7500 Drainage</u>					
<u>Revenue</u>					
7450-50xx	Grants - Provincial	17,886.90	15,639.52	16,809.73	33,338.00
7450-55xx	Municipal Drain Billings	200,000.00	0.00	0.00	0.00
7500-55xx	Tile Drain Revenue	0.00	0.00	0.00	0.00
Revenue		217,886.90	15,639.52	16,809.73	33,338.00
<u>Expense</u>					
7450-63xx	Operating Supplies & Expenses	(339,098.19)	(57,410.64)	(6,400.00)	(6,400.00)
7450-64xx	Contracted Services	(32,063.28)	(28,273.08)	(55,000.00)	(73,250.00)
7500-6331	Tile Drain Inspection Expenses	0.00	0.00	0.00	0.00
7500-63xx	Tile Drain Operating Supplies & Expenses	0.00	0.00	0.00	0.00
Expense		(371,161.47)	(85,683.72)	(61,400.00)	(79,650.00)
7450 - 7500 Drainage		(153,274.57)	(70,044.20)	(44,590.27)	(46,312.00)

Municipality Of Central Huron

Income Statement Summary Type - 2026 DRAFT GENERAL OPERATING BUDGET

Account Number	Account Description	2024 YTD	2025 YTD	2025 BUDGET	2026 BUDGET
<i>7600 Economic Development</i>					
<u>Revenue</u>					
7600-50xx	Grants - Provincial	0.00	0.00	0.00	0.00
7600-5202	Other Municipal Grants	0.00	750,000.00	0.00	0.00
7600-53xx	Programs/Recoveries	0.00	900.00	0.00	0.00
7600-5474	Lease and Rental Revenue	11,645.36	18,834.39	15,500.00	18,000.00
7600-54xx	Digital Sign/Sign Permits	2,000.00	2,000.00	2,050.00	2,050.00
7600-5522	Gaming & Casino Revenue	676,299.00	741,810.00	645,000.00	725,000.00
7600-55xx	Donations/Sponsorships/Misc Revenue	14,020.00	13,628.00	10,000.00	13,500.00
7600-59xx	Contribution from Reserve Funds	10,133.00	285,801.00	306,324.21	21,086.74
Revenue		714,097.36	1,812,973.39	978,874.21	779,636.74
<u>Expense</u>					
7600-61xx	Wages and Benefits	(15,176.92)	(218.70)	0.00	0.00
7600-6202	Long-Term Debt Interest	(152,332.21)	(116,510.27)	(183,805.56)	(120,000.00)
7600-6383	Equipment Usage	(1,609.73)	(352.80)	0.00	0.00
7600-63xx	Operating Supplies & Expenses	(20,798.76)	(22,964.90)	(20,747.30)	(20,497.30)
7600-6404	Consulting Services	(20,352.00)	0.00	(25,000.00)	(25,000.00)
7600-6406	Contracted Services	(33,509.31)	(128,309.18)	(330,500.00)	(144,044.80)
7600-6408	Engineering Services	0.00	0.00	0.00	0.00
7600-6412	Legal Services	0.00	0.00	0.00	0.00
7600-6624	Facade Program	(36,458.53)	(12,144.61)	(50,000.00)	(50,000.00)
7600-6626	Donations Expense	(62,832.62)	(61,717.93)	(65,500.00)	(65,500.00)
7600-66xx	Charitable & Cultural Organization Donations	(218,933.11)	(223,604.08)	(223,604.08)	(251,779.56)
7600-7xxx	Depreciation	(2,322.39)	(2,316.04)	(2,317.86)	(2,317.86)
7600-80xx	Transfer to Reserve Funds	0.00	(750,000.00)	0.00	0.00
7600-8xxx	Transfer to Reserves	(271,142.69)	(33,855.39)	0.00	(168,800.00)
Expense		(835,468.27)	(1,351,993.90)	(901,474.80)	(847,939.52)
7600 Economic Development		(121,370.91)	460,979.49	77,399.41	(68,302.78)

7700 Community Improvement

Municipality Of Central Huron

Income Statement Summary Type - 2026 DRAFT GENERAL OPERATING BUDGET

Account Number	Account Description	2024 YTD	2025 YTD	2025 BUDGET	2026 BUDGET
<u>Revenue</u>					
7700-50xx	Grants - Provincial	0.00	0.00	0.00	0.00
7700-51XX	Grants - Federal	0.00	178,014.50	200,000.00	2,400.00
7700-52xx	Other Municipal Grants	9,000.00	11,000.00	5,000.00	6,000.00
7700-53xx	Program Registrations/Recoveries	2,832.57	78.00	0.00	7,200.00
7700-55xx	Donations/Sponsorships	3,000.00	4,239.52	0.00	2,500.00
7700-59xx	Contribution from Reserves	0.00	0.00	0.00	0.00
Revenue		<u>14,832.57</u>	<u>193,332.02</u>	<u>205,000.00</u>	<u>18,100.00</u>
<u>Expense</u>					
7700-61xx	Wages and Benefits	(27,453.86)	(33,322.47)	(27,975.25)	(34,839.34)
7700-63xx	Operating Supplies & Expenses	(83,107.11)	(103,276.28)	(118,786.66)	(120,640.84)
7700-64xx	Contracted Services	(47,164.38)	(42,677.45)	(30,000.00)	(68,919.82)
7700-66xx	Donations Expense	0.00	0.00	0.00	0.00
Expense		<u>(157,725.35)</u>	<u>(179,276.20)</u>	<u>(176,761.91)</u>	<u>(224,400.00)</u>
7700 Community Improvement		<u>(142,892.78)</u>	<u>14,055.82</u>	<u>28,238.09</u>	<u>(206,300.00)</u>
<u>8100 Equipment</u>					
<u>Revenue</u>					
8100-5339	Other Revenue	0.00	25.10	0.00	0.00
8100-5523	Internal Equipment Revenue	922,170.16	1,222,184.23	711,338.00	724,933.00
8100-5524	External Equipment Revenue	0.00	0.00	0.00	0.00
8100-5527	Donations Revenue	0.00	0.00	0.00	0.00
8100-56xx	Proceeds from Sale/Contributed Assets	24,380.47	23,727.18	0.00	0.00
8100-59xx	Contribution from Reserves	556,687.36	503,536.29	567,779.79	992,558.00
Revenue		<u>1,503,237.99</u>	<u>1,749,472.80</u>	<u>1,279,117.79</u>	<u>1,717,491.00</u>
<u>Expense</u>					
8100-61xx	Wages & Benefits	(129,850.25)	(110,642.87)	0.00	0.00
8100-6202	Interest - Long Term Debt	0.00	0.00	0.00	0.00
8100-6317	General Insurance	(26,970.00)	(28,738.00)	(28,738.00)	(42,333.00)
8100-6381	Fuel	(199,580.48)	(262,577.95)	(250,000.00)	(250,000.00)

Municipality Of Central Huron

Income Statement Summary Type - 2026 DRAFT GENERAL OPERATING BUDGET

Account Number	Account Description	2024 YTD	2025 YTD	2025 BUDGET	2026 BUDGET
8100-638x	Equipment Maintenance	(116,041.05)	(136,790.38)	(226,000.00)	(226,000.00)
8100-64xx	Contracted Services	(163,938.07)	(151,028.40)	(206,600.00)	(206,600.00)
8100-65xx	Lease & Rental Expense	0.00	0.00	0.00	0.00
8100-70xx	Depreciation	(312,916.72)	(318,964.38)	(197,026.97)	(333,377.97)
8100-72xx	Capital Disposals & Write-offs	(11,484.44)	(4,000.00)	0.00	0.00
8100-80xx	Contribution to Reserves	(510,170.78)	(756,158.91)	(200,000.00)	(200,000.00)
Expense		(1,470,951.79)	(1,768,900.89)	(1,108,364.97)	(1,258,310.97)
8100 Equipment		32,286.20	(19,428.09)	170,752.82	459,180.03
<i>9999 Other Cash Requirements</i>					
<u>Revenue</u>					
Debenture Pr	Debenture Proceeds - General	0.00	0.00	1,534,380.00	0.00
Temp Debt Pr	Temporary Debt Proceeds - General	0.00	0.00	0.00	0.00
Tsf Reserves	Transfer from Reserves - General	0.00	0.00	0.00	0.00
Revenue		0.00	0.00	1,534,380.00	0.00
<u>Expense</u>					
Amortization	Amortization Expense	0.00	0.00	2,798,872.53	3,172,025.11
Capital - Ge	Capital Cash Requirements - General	0.00	0.00	(10,953,370.46)	(6,906,967.74)
Long Term De	Long Term Debt Principal Payments	0.00	0.00	(421,612.00)	(436,414.39)
Temporary De	Temporary Debt Payments	0.00	0.00	0.00	0.00
Tsf Reserves	Transfers to Reserves-General	0.00	0.00	0.00	0.00
Expense		0.00	0.00	(8,576,109.93)	(4,171,357.02)
9999 Other Cash Requirements		0.00	0.00	(7,041,729.93)	(4,171,357.02)
		(644,634.44)	3,294,701.80	0.00	0.00

Municipality Of Central Huron

Income Statement Summary Type - 2026 DRAFT UTILITIES OPERATING BUDGET

Account Number	Account Description	2024 YTD	2025 YTD	2025 BUDGET	2026 BUDGET
<i>4100 Sanitary Sewer</i>					
<u>Revenue</u>					
4100-50xx	Grants - Provincial	15,667.99	23,224.43	0.00	500,000.00
4100-51xx	Grants - Federal	0.00	0.00	0.00	0.00
4100-52xx	Other Municipal Grants	4,142.03	0.00	0.00	0.00
4100-53xx	Sewer Revenue	1,028,709.06	1,072,038.27	1,047,633.30	1,106,867.35
4100-55xx	Other Revenue	2,302.80	2,978.78	2,450.00	2,500.00
4100-56xx	Proceeds from Sale/Contributed Assets	0.00	0.00	0.00	0.00
4100-59xx	Contributions from Reserve Funds	356,956.44	309,879.89	387,070.29	647,831.50
Revenue		1,407,778.32	1,408,121.37	1,437,153.59	2,257,198.85
<u>Expense</u>					
4100-61xx	Wages and Benefits	(411,480.10)	(391,394.90)	(390,298.48)	(389,291.81)
4100-6202	Interest - Long Term Debt	(22,587.79)	(20,693.31)	(20,693.31)	(18,725.89)
4100-6317	General Insurance	(21,903.08)	(24,780.90)	(24,780.90)	(23,091.51)
4100-6364	Utilities	(100,571.38)	(109,514.31)	(112,778.41)	(112,485.73)
4100-6368	Property Taxes	(22,811.94)	(15,541.02)	(23,724.42)	(16,162.65)
4100-636x	Maintenance	(1,768.50)	(610.74)	(10,542.92)	(9,150.00)
4100-6383	Equipment Usage	(61,402.59)	(52,405.84)	(52,166.72)	(55,425.00)
4100-63xx	Operating Supplies & Expenses	(123,047.21)	(74,383.17)	(115,866.20)	(132,636.24)
4100-6404	Consulting Services	0.00	0.00	0.00	0.00
4100-6406	Contracted Services	(167,467.11)	(175,011.43)	(195,929.52)	(225,064.44)
4100-6408	Engineering Services	0.00	(276.58)	0.00	(500.00)
4100-6412	Legal Services	0.00	0.00	(1,000.00)	(500.00)
4100-6506	Temporary Loan Interest	0.00	0.00	0.00	0.00
4100-65xx	Rents and Financial Charges	0.00	0.00	0.00	0.00
4100-70xx	Depreciation	(345,677.13)	(356,511.61)	(343,006.17)	(351,486.81)
4100-72xx	Capital Disposals & Write-offs	0.00	0.00	0.00	0.00
4100-80xx	Contribution to Reserve Funds	(374,813.00)	(394,838.34)	(384,183.32)	(406,683.65)
Expense		(1,653,529.83)	(1,615,962.15)	(1,674,970.37)	(1,741,203.73)
4100 Sanitary Sewer		(245,751.51)	(207,840.78)	(237,816.78)	515,995.12

Municipality Of Central Huron

Income Statement Summary Type - 2026 DRAFT UTILITIES OPERATING BUDGET

Account Number	Account Description	2024 YTD	2025 YTD	2025 BUDGET	2026 BUDGET
<i>43xx Waterworks</i>					
<u>Revenue</u>					
43xx-50xx	Grants - Provincial	0.00	0.00	427,466.95	527,466.95
43xx-51xx	Grants - Federal	0.00	0.00	0.00	0.00
43xx-52xx	Other Municipal Grants	0.00	1,942.47	0.00	100,000.00
43xx-53xx	Water Revenue	1,283,706.78	1,297,631.24	1,299,776.24	1,310,582.00
43xx-54xx	Licences, Permits, Rents	0.00	0.00	0.00	0.00
43xx-55xx	Other Revenue	23,711.53	15,738.52	13,800.00	114,050.00
43xx-56xx	Proceeds from Sale /Contributed Assets	0.00	0.00	0.00	0.00
43xx-59xx	Contribution from Reserve Funds	541,433.18	313,900.20	300,334.21	689,085.48
Revenue		1,848,851.49	1,629,212.43	2,041,377.40	2,741,184.43
<u>Expense</u>					
43xx-61xx	Wages and Benefits	(544,526.87)	(522,691.64)	(537,234.77)	(562,085.42)
43xx-6202	Interest - Long Term Debt	(33,881.70)	(31,039.97)	(31,039.97)	(28,088.83)
43xx-6317	General Insurance	(54,354.41)	(60,546.76)	(60,549.76)	(40,351.91)
43xx-6364	Utilities	(92,120.30)	(96,689.72)	(93,199.40)	(98,207.71)
43xx-6368	Property Taxes	(4,230.83)	(32,873.92)	(4,400.07)	(19,000.18)
43xx-636x	Maintenance	(701.57)	(1,267.61)	(5,525.00)	(4,925.00)
43xx-6383	Equipment Usage	(69,110.52)	(63,097.91)	(52,941.66)	(64,032.50)
43xx-63xx	Operating Supplies & Expenses	(107,528.29)	(103,823.32)	(109,811.66)	(139,100.24)
43xx-6404	Consulting Services	0.00	(63.05)	(56.89)	(108.00)
43xx-6406	Contracted Services	(159,392.98)	(101,158.56)	(153,742.07)	(152,229.82)
43xx-6408	Engineering Services	0.00	0.00	0.00	0.00
43xx-6412	Legal Services	0.00	0.00	0.00	0.00
43XX-6506	Temporary Loan Interest	0.00	0.00	0.00	0.00
43xx-65xx	Rents and Financial Charges	0.00	0.00	0.00	0.00
43xx-70xx	Depreciation	(273,828.79)	(291,298.85)	(263,576.44)	(286,543.25)
43xx-72xx	Capital Disposals & Write-offs	0.00	0.00	0.00	0.00
43xx-73xx	TCA Write downs	0.00	0.00	0.00	0.00

Municipality Of Central Huron

Income Statement Summary Type - 2026 DRAFT UTILITIES OPERATING BUDGET

Account Number	Account Description	2024 YTD	2025 YTD	2025 BUDGET	2026 BUDGET
43xx-80xx	Contribution to Reserve Funds	(486,875.74)	(452,429.30)	(454,860.43)	(456,953.70)
Expense		(1,826,552.00)	(1,756,980.61)	(1,766,938.12)	(1,851,626.56)
43xx Waterworks		22,299.49	(127,768.18)	274,439.28	889,557.87
<u>9999 Other Cash Requirements</u>					
<u>Revenue</u>					
Debenture Pr	Debenture Proceeds - Utilities	0.00	0.00	0.00	0.00
Temp Debt Pr	Temporary Debt Proceeds	0.00	0.00	0.00	0.00
Tsf from Res	Transfer from Reserves - Utilities	0.00	0.00	0.00	0.00
Revenue		0.00	0.00	0.00	0.00
<u>Expense</u>					
Amortization	Amortization Expense	0.00	0.00	606,582.61	638,030.06
Capital - Ut	Capital Cash Requirements - Utilities	0.00	0.00	(515,450.43)	(1,910,909.81)
Long Term De	Long Term Debt Principal Payments	0.00	0.00	(127,754.68)	(132,673.24)
Temporary De	Temporary Debt Payments	0.00	0.00	0.00	0.00
Tsf Reserves	Transfer to Reserves-Utilities	0.00	0.00	0.00	0.00
Expense		0.00	0.00	(36,622.50)	(1,405,552.99)
9999 Other Cash Requirements		0.00	0.00	(36,622.50)	(1,405,552.99)
		(223,452.02)	(335,608.96)	0.00	0.00

2026 Capital Plan

Dept / Project ID	Project Name	Funding Note	Total	Taxation	Grants/Other	Reserves	Debt
General							
Equipment - Roads							
2026-25	Line Painter	Taxation	\$20,000	\$20,000	\$0	\$0	\$0
2026-34	Replace 1992 740 grader with a newer used grader	Equipment Reserve	\$325,000	\$0	\$0	\$325,000	\$0
2026-35	Replace 2 way radios - Roads	Taxation	\$6,000	\$6,000	\$0	\$0	\$0
2026-36	Replace 2010 Elgin Sweeper	Equipment Reserve	\$367,621	\$0	\$0	\$367,621	\$0
2026-37	Replace 2010 Freightliner 6481	Equipment Reserve	\$179,937	\$0	\$0	\$179,937	\$0
2026-44	Used Aerial Lift	Taxation	\$30,000	\$30,000	\$0	\$0	\$0
2026-45	2014 Hitachi 470 Excavator	Taxation	\$125,000	\$125,000	\$0	\$0	\$0
2026-46	Used Mulcher	Taxation	\$20,000	\$20,000	\$0	\$0	\$0
Equipment - Utilities							
2026-32	Replace 2015 Dodge Ram # 6487	Equipment Reserve	\$60,000	\$0	\$0	\$60,000	\$0
2026-33	Replace 2015 Dodge Ram # 6488	Equipment Reserve	\$60,000	\$0	\$0	\$60,000	\$0
Facilities							
2026-01	Auburn Hall Kitchen Design	Facilities Reserve	\$5,000	\$0	\$0	\$5,000	\$0
2026-02	Auburn Hall Sports Pad	OTF Grant	\$25,000	\$1,500	\$23,500	\$0	\$0
2026-03	CHCC Flooring Replacement	Facilities Reserve	\$259,800	\$0	\$0	\$259,800	\$0
2026-05	Clinton Community Park Fencing Replacement	Facilities Reserve	\$40,000	\$0	\$0	\$40,000	\$0
2026-09	Equipment Storage Shed	Facilities Reserve	\$52,607	\$0	\$0	\$52,607	\$0
2026-12	Holmesville Ball Diamond Player Benches and Fencing Repair	Facilities Reserve - \$12,500, Clinton Minor Ball Donation - \$12,500	\$25,000	\$0	\$12,500	\$12,500	\$0
2026-13	Holmesville Ball Diamond Lights Replacement	Facilities Reserve	\$45,000	\$0	\$0	\$45,000	\$0
2026-14	Holmesville Bathroom Floor	Facilities Reserve - \$2,834.01 & Woon Trust - \$7,165.99	\$10,000	\$0	\$0	\$10,000	\$0
2026-15	Holmesville Road Shed - LED Lighting Upgrades	Facilities Reserve	\$8,000	\$0	\$0	\$8,000	\$0
2026-22	Kinsmen Park Basket Ball Nets	Facilities Reserve	\$5,000	\$0	\$0	\$5,000	\$0
2026-24	Library Renovations	Library Reserve - \$1,202.04 and Facilities Reserve - \$18,797.96	\$20,000	\$0	\$0	\$20,000	\$0
2026-26	Londesborough Ball Diamond Lights	Facilities Reserve	\$45,000	\$0	\$0	\$45,000	\$0
2026-27	Londesborough Hall - Drilled Well	Facilities Reserve	\$25,000	\$0	\$0	\$25,000	\$0
2026-28	Londesborough Road Shed - LED Lighting Upgrades	Facilities Reserve	\$8,000	\$0	\$0	\$8,000	\$0
2026-29	Norma Street Beach Access	Facilities Reserve	\$60,000	\$0	\$0	\$60,000	\$0
2026-30	Pool House Washroom sewer repair	Facilities Reserve	\$10,000	\$0	\$0	\$10,000	\$0
2026-41	Slovan School Car and Park	Facilities Reserve	\$85,000	\$0	\$0	\$85,000	\$0
2026-42	Splashpad Resurfacing	Facilities Reserve	\$51,688	\$0	\$0	\$51,688	\$0
2026-43	Town hall accessibility upgrades	Facilities Reserve	\$25,000	\$0	\$0	\$25,000	\$0

2026 Capital Plan

Dept / Project ID	Project Name	Funding Note	Total	Taxation	Grants/Other	Reserves	Debt
2026-49	Tables and Chairs for Raceway Event Tent	Facilities Reserve	\$25,000	\$0	\$0	\$25,000	\$0
2026-50	CHCC Generator	Facilities Reserve	\$26,661	\$0	\$0	\$26,661	\$0
2026-51	Used Tractor, Flail Mower and Blower	Taxation	\$150,000	\$150,000	\$0	\$0	\$0
Fire							
2026-10	Firefighter PPE Replacement	Fire Protection Grant and Taxation	\$30,000	\$10,374	\$19,626	\$0	\$0
2026-16	Hot Water Pressure Washer	Taxation	\$15,000	\$15,000	\$0	\$0	\$0
2026-38	Replace Pumper	Fire Reserve and Return of Prior truck deposit	\$1,200,000	\$464,880	\$219,802	\$515,318	\$0
General Government							
2026-19	Website Replacement	Taxation	\$16,790	\$16,790	\$0	\$0	\$0
2026-20	UPS Replacement	Taxation	\$7,174	\$7,174	\$0	\$0	\$0
2026-21	Council iPad Replacement	Taxation	\$8,426	\$8,426	\$0	\$0	\$0
Roads							
2026-06	Cold In Place Resurfacing of rural roads	Taxation	\$475,000	\$475,000	\$0	\$0	\$0
2026-07	Dale Pit Excavation	Taxation	\$200,000	\$200,000	\$0	\$0	\$0
2026-18	Hydro Line Road resurfacing	OCIF	\$261,000	\$0	\$261,000	\$0	\$0
2026-23	Kitchigami Culvert Replacement	Taxation	\$60,000	\$60,000	\$0	\$0	\$0
2026-39	Replace tarp on Londesborough coverall	Taxation	\$25,000	\$25,000	\$0	\$0	\$0
2026-48	Winthrop Road improvements	Taxation	\$50,000	\$50,000	\$0	\$0	\$0
Roads & Utilities							
2026-17	Huron Street Connecting Link	Roads - \$994,111 (Connecting Link), Storm - \$296,331 (Connecting Link), Sewer - \$500,000 (OCIF), Water - \$200,000 (OCIF)	\$2,358,264	\$1,067,821	\$1,290,442	\$0	\$0
General Total			\$6,906,968	\$2,752,966	\$1,826,870	\$2,327,132	\$0
Utilities							
Utilities							
2026-04	Chlorine Pumps Replacement - Auburn Well	User Fees	\$8,809	\$0	\$0	\$8,809	\$0
2026-08	Dundass Well Upgrades	Developer Contribution - \$100,000 and Grant Funding \$327,467, User Fees - \$21,117.91	\$448,585	\$0	\$427,467	\$21,118	\$0
2026-11	Grinder Replacement - Sewage Treatment Plant	User Fees	\$93,497	\$0	\$0	\$93,497	\$0
2026-31	Pump Replacement - Osborne Pumping Station	User Fees	\$59,110	\$0	\$0	\$59,110	\$0

2026 Capital Plan

Dept / Project ID	Project Name	Funding Note	Total	Taxation	Grants/Other	Reserves	Debt
2026-40	Retrofit control valves	User Fees	\$22,000	\$0	\$0	\$22,000	\$0
2026-47	Valve Turning Machine	User Fees	\$35,000	\$0	\$0	\$35,000	\$0
Roads & Utilities							
		Roads - \$994,111 (Connecting Link), Storm - \$296,331 (Connecting Link), Sewer - \$500,000 (OCIF), Water - \$200,000 (OCIF)					
2026-17	Huron Street Connecting Link		\$1,243,909	\$0	\$700,000	\$543,909	\$0
Utilities Total			\$1,910,910	\$0	\$1,127,467	\$783,443	\$0
Grand Total			\$8,817,878	\$2,752,966	\$2,954,337	\$3,110,575	\$0

2026 Summary of Reserve Transfers

		Budgeted			
		Capital		Operating	
Reserve Name	Description	To Reserves	From Reserves	To Reserves	From Reserves
Tax Stabilization	Contribution to Reserve	\$ 300,000.00			
Information Technology		\$ 30,000.00			
Elections 3306	Election			\$ 11,000.00	
	2026 Election				\$ (36,000.00)
Equipment 3316	Contribution to Reserve	\$ 200,000.00			
	Replace 2010 Elgin Sweeper		\$ (367,621.00)		
	Replace 2010 Freightliner 6481		\$ (179,937.00)		
	Replace 740 Champion Grader		\$ (325,000.00)		
	Repalce 2015 Dodge Ram # 6488		\$ (60,000.00)		
	Repalce 2015 Dodge Ram # 6487		\$ (60,000.00)		
Fire 3322	Fire Contribution	\$ 150,000.00			
	Fire Pumper/Tanker		\$ (515,318.40)		
Roads 3350					
Library	Library flooring and lower door replacement.		\$ (1,202.04)		
Facilities 3368					
	Arena Rubber Flooring Replacement		\$ (259,800.00)		
	Pool House Washroom Sewer Repair		\$ (10,000.00)		
	Equipment storage shed		\$ (52,607.75)		
	Londesborough Well		\$ (25,000.00)		
	Holmesville Hall Bathroom Floor		\$ (2,834.01)		
	Library flooring and lower door replacement.		\$ (18,797.96)		
	Holmesville Ball Diamond Player Benches and Fencing Repair		\$ (12,500.00)		
	Holmesville Ball Diamond Lights Replacement		\$ (45,000.00)		
	Holmesville Road Shed - LED Lighting Upgrades		\$ (8,000.00)		
	Kinsmen Park Basket Ball Nets		\$ (5,000.00)		
	Londesborough Ball Diamond Lights		\$ (45,000.00)		
	Londesborough Road Shed - LED Lighting Upgrades		\$ (8,000.00)		
	Norma Street Beach Access		\$ (60,000.00)		
	Sloman School Car and Park		\$ (85,000.00)		
	Town hall accessibility upgrades		\$ (25,000.00)		
	CHCC Generator		\$ (26,661.00)		
	Contribution to Reserve	\$ 655,500.00			
Career Fair 3369					
	Career Fair			\$ -	\$ (12,945.94)
Ec Dev 3370					
	BWYC contribution for future loan payment			\$ 168,800.00	
	Capacity Study				\$ (8,140.80)
Street Lights - Clinton					
	Operating Surplus			\$ 35,484.00	
Street Lights - Auburn				\$ -	
Street Lights - Holmesville				\$ 62.93	
Street Lights - Londesborough				\$ 764.00	
Blyth Landfill					
	Post Closure			\$ 10,000.00	
Building					
	Operating Deficit				\$ (65,258.40)
Woon Trust					
	Holmesville Hall Bathroom Floor		\$ (7,165.99)		
NWMO					
	Contribution to Tax Stabilizatn Reserve		\$ (150,000.00)		
WARD 2					
	Design / Drawing for Auburn Hall Kitchen Reno.		\$ (5,000.00)		
Recreation Reserve					

2026 Summary of Reserve Transfers

Reserve Name		Budgeted			
		Capital		Operating	
		To Reserves	From Reserves	To Reserves	From Reserves
	Community Park Fence		\$ (40,000.00)		
	Tables and Chairs for Raceway Event Tent		\$ (25,000.00)		
	Splashpad Resurfacing		\$ (51,688.00)		
		\$ 1,335,500.00	\$ (2,477,133.15)	\$ 226,110.93	\$ (122,345.14)

2026 Summary of Reserve Transfers

		Budgeted			
		Capital		Operating	
		To Reserves	From Reserves	To Reserves	From Reserves
Reserve Name	Description				
Wastewater	Mandatory Contribution (37% of fees)			\$ 406,683.65	
	Contribution from reserve for operating				\$ (280,349.57)
	Contribution from reserve for capital		\$ (314,412.63)		
	Contribution from reserve for Loan Payment		\$ (53,069.30)		
Water	Mandatory Contribution (35% of fees)			\$ 456,953.70	
	Contribution from reserve for operating				\$ (140,451.31)
	Contribution from reserve for capital		\$ (469,030.23)		
	Contribution from reserve for Loan Payment		\$ (79,603.94)		
		\$ -	\$ (916,116.10)	\$ 863,637.35	\$ (420,800.88)
		\$ 1,335,500.00	\$ (3,393,249.25)	\$ 1,089,748.28	\$ (543,146.02)

CENTRAL HURON - RESERVES, RESERVE FUNDS & TRUST FUNDS	Projected Balance December 31/2026			
	Balance December 31/2025	2026 Budgeted Transfers In	2026 Budgeted Transfers Out	Balance December 31/2026
3/12/2026 9:51				
DISCRETIONARY RESERVES				
Reserve for Working Funds	\$ 1,050,000			\$ 1,050,000
Reserve for Tax Stabilization	\$ 488,809	\$ 300,000		\$ 788,809
Reserve for Elections	\$ 36,000	\$ 11,000	\$ (36,000)	\$ 11,000
Reserve for Insurance Deductible	\$ 45,000			\$ 45,000
Reserve for WSIB Central Huron	\$ 76,228			\$ 76,228
Reserve for Information Technology	\$ 50,000	\$ 30,000		\$ 80,000
Reserve for Equipment	\$ 820,402	\$ 200,000	\$ (992,558)	\$ 27,844
Reserve for Central Huron Fire	\$ 365,319	\$ 150,000	\$ (515,318)	\$ 0
Reserve for Roads & Bridges Projects	\$ 419,878			\$ 419,878
Reserve for Roads Work Sheds	\$ -			\$ -
Reserve for Wayside Pit	\$ 30,568			\$ 30,568
Reserve for Library	\$ 1,202		\$ (1,202)	\$ (0)
Reserve for Facilities	\$ 1,557,360	\$ 655,500	\$ (689,201)	\$ 1,523,659
Reserve for Career Fair	\$ 12,946		\$ (12,946)	\$ -
Reserve for Economic Development	\$ 123,434	\$ 168,800	\$ (8,141)	\$ 284,093
Reserve for Clinton Street Lights	\$ 61,940	\$ 35,484		\$ 97,424
Reserve for Auburn Street Lights	\$ 5,581			\$ 5,581
Reserve for Holmesville Street Lights	\$ 10,684	\$ 63		\$ 10,747
Reserve for Londesboro Street Lights	\$ 22,795	\$ 764		\$ 23,559
Reserve for Mid Huron Landfill Succession	\$ 29,729			\$ 29,729
Reserve for Ward 2 Capital	\$ 5,425		\$ (5,000)	\$ 425
	\$ 5,213,299	\$ 1,551,611	\$ (2,260,366)	\$ 4,504,545
RESERVE FUNDS				
Reserve Fund - Wastewater	\$ (41,191)	\$ 406,683.65	\$ (647,832)	\$ (282,339)
Reserve Fund - Water	\$ 1,382,107	\$ 456,954	\$ (689,085)	\$ 1,149,975
Reserve Fund - Ball's Bridge	\$ 222,413			\$ 222,413
Reserve Fund - Blyth Landfill	\$ 197,887	\$ 10,000		\$ 207,887
Reserve Fund - Recreation	\$ 308,797		\$ (116,688)	\$ 192,109
Reserve Fund - Kinburn Hall	\$ 5,793			\$ 5,793
Reserve Fund - CNR School On Wheels	\$ 14,990			\$ 14,990
Reserve Fund - Erth Corp Put Option	\$ -			\$ -
Reserve Fund - Bldg Dept Bill 124	\$ 352,575		\$ (65,258)	\$ 287,317
Reserve Fund - Waste Collection Services	\$ 616,757			\$ 616,757
Reserve Fund - Physician Recruitment	\$ 62,353			\$ 62,353
Reserve Fund - NWMO	\$ 778,287		\$ (150,000)	\$ 628,287
Sub-total Reserve Funds	\$ 3,900,769	\$ 873,637	\$ (1,668,863)	\$ 3,105,543
TOTAL RESERVES & RESERVE FUNDS	\$ 9,114,068	\$ 2,425,248	\$ (3,929,229)	\$ 7,610,087
OBLIGATORY DEFERRED REVENUE				
Gas Tax Fund	\$ 160,951			\$ 160,951
OCIF Grant	\$ 239,606	\$ 1,208,849	\$ (961,000)	\$ 487,455
Ward 2 Pit Rehabilitation	\$ 16,026			\$ 16,026
Parkland Reserve	\$ 114,231			\$ 114,231
Community Complex Fundraising	\$ 0			\$ 0
Community Park Project	\$ 0			\$ -
Auburn Playground	\$ 0			\$ -
TOTAL OBLIGATORY DEFERRED REVENUE	\$ 530,814	\$ 1,208,849	\$ (961,000)	\$ 778,663
TRUSTS				
Clinton Cemetery Trust	\$ 347,354			\$ 347,354
Hope Chapel Trust	\$ 10,810			\$ 10,810
Hullett Cemetery Trust	\$ 2,300			\$ 2,300
Radar Trust	\$ 3,347			\$ 3,347
Woon Trust	\$ 7,166		\$ (7,166)	\$ (0)
TOTAL TRUST FUNDS	\$ 370,977	\$ -	\$ (7,166)	\$ 363,811
3/12/2026 9:51				
TOTAL ALL FUNDS	\$ 10,015,859	\$ 3,634,097	\$ (4,897,395)	\$ 8,752,561

MUNICIPALITY OF CENTRAL HURON
2026 Capital Project

STATUS: Pending Approval
PROJECT # 2026-01 **PROJECT NAME:** Auburn Hall Kitchen Design
DEPARTMENT: Facilities **INVESTMENT TYPE:** Replacement

PROJECT DETAILS

SCOPE OF THE WORK

Design / Drawing for Auburn Hall Kitchen Reno.

JUSTIFICATION

Kitchen requires replacement due to age and to maintain the usefulness of the facility. Design needed to determine cost and scope of work of full renovation.

ASSET MANAGEMENT

Expected Useful Life	NA
Anticipated Major Maintenance Costs	NA
Impact to Operating Budget	None
Impact to Level of Service	Maintain

BUDGET

ITEM	COST TOTAL	FUNDING			
		TAXATION	GRANT/OTHER	RESERVE	DEBT
Kitchen Design	\$5,000	\$0	\$0	\$5,000	\$0
Total	\$5,000	\$0	\$0	\$5,000	\$0

Funding Note: Ward 2 Reserve



Auburn Hall Kitchen

MUNICIPALITY OF CENTRAL HURON
2026 Capital Project

STATUS: Carry Forward (Approved in 2025)
PROJECT # 2026-02 **PROJECT NAME:** Auburn Hall Sports Pad
DEPARTMENT: Facilities **INVESTMENT TYPE:** Replacement

PROJECT DETAILS

SCOPE OF THE WORK

Resurfacing of Auburn Hall sports pad, repair fencing, and replace basketball net.

JUSTIFICATION

Replacement required due to deteriorating condition of sports pad.

ASSET MANAGEMENT

Expected Useful Life	25 years
Anticipated Major Maintenance Costs	NA
Impact to Operating Budget	None
Impact to Level of Service	Maintain

BUDGET

ITEM	COST TOTAL	FUNDING			
		TAXATION	GRANT/OTHER	RESERVE	DEBT
Auburn Hall Sports Pad	\$25,000	\$1,500	\$23,500	\$0	\$0
Total	\$25,000	\$1,500	\$23,500	\$0	\$0

Funding Note: OTF Grant



Aerial picture of Auburn Sports Pad.

MUNICIPALITY OF CENTRAL HURON
2026 Capital Project

STATUS: Pending Approval
PROJECT # 2026-03 **PROJECT NAME:** CHCC Flooring Replacement
DEPARTMENT: Facilities **INVESTMENT TYPE:** Replacement

PROJECT DETAILS

SCOPE OF THE WORK

Arena - Replace rubber flooring, Stonehard surfacing in showers.

JUSTIFICATION

Flooring is starts to bubble and wearing thin. This has created trip hazards.

ASSET MANAGEMENT

Expected Useful Life	20 years
Anticipated Major Maintenance Costs	NA
Impact to Operating Budget	None
Impact to Level of Service	Maintain

BUDGET

ITEM	COST TOTAL	FUNDING			
		TAXATION	GRANT/OTHER	RESERVE	DEBT
CHCC Flooring	\$259,800	\$0	\$0	\$259,800	\$0
Total	\$259,800	\$0	\$0	\$259,800	\$0

Funding Note: Facilities Reserve



CHCC Flooring

MUNICIPALITY OF CENTRAL HURON
2026 Capital Project

STATUS: Pending Approval
PROJECT # 2026-04 **PROJECT NAME:** Chlorine Pumps Replacement - Auburn Well
DEPARTMENT: Utilities **INVESTMENT TYPE:** Replacement

PROJECT DETAILS

SCOPE OF THE WORK

Replace 2 chlorine dosing pumps. This is the last site that has the old style dosing pumps and they are having air issues that cause needless callouts and adverse drinking water events. Need replaced asap.

JUSTIFICATION

Replacement required due to asset being past its useful life.

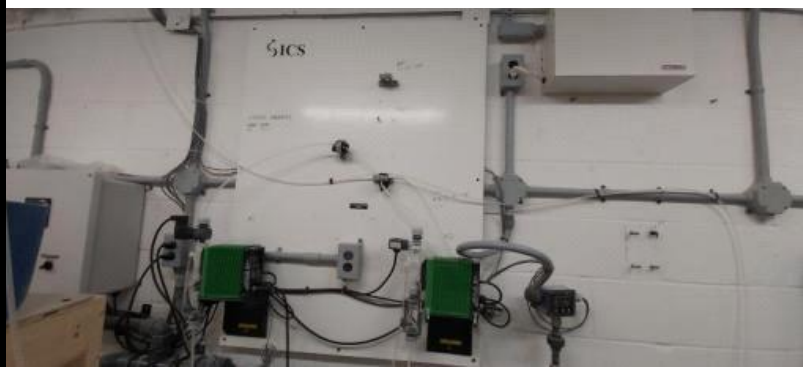
ASSET MANAGEMENT

Expected Useful Life	15 Years
Anticipated Major Maintenance Costs	NA
Impact to Operating Budget	None
Impact to Level of Service	Maintain

BUDGET

ITEM	COST		FUNDING			
	TOTAL		TAXATION	GRANT/OTHER	RESERVE	DEBT
2 Chlorine Pumps	\$8,809		\$0	\$0	\$8,809	\$0
Total	\$8,809		\$0	\$0	\$8,809	\$0

Funding Note: User Fees



Chlorine dosing pumps at Auburn Well.

MUNICIPALITY OF CENTRAL HURON
2026 Capital Project

STATUS: Pending Approval
PROJECT # 2026-05 **PROJECT NAME:** Clinton Community Park Fencing Replacement
DEPARTMENT: Facilities **INVESTMENT TYPE:** Replacement

PROJECT DETAILS

SCOPE OF THE WORK
Fencing around Community Park

JUSTIFICATION
Fencing was removed/damaged during grand stand reconstruction and needs to be replaced.

ASSET MANAGEMENT

Expected Useful Life	25 years
Anticipated Major Maintenance Costs	NA
Impact to Operating Budget	None
Impact to Level of Service	Maintain

BUDGET

ITEM	COST		FUNDING			
	TOTAL	TAXATION	GRANT/OTHER	RESERVE	DEBT	
Fencing	\$40,000	\$0	\$0	\$40,000	\$0	
Total	\$40,000	\$0	\$0	\$40,000	\$0	

Funding Note: Facilities Reserve



Community Park Fencing

**MUNICIPALITY OF CENTRAL HURON
2026 Capital Project**

STATUS: Pending Approval

PROJECT # 2026-06 **PROJECT NAME:** Cold In Place Resurfacing of rural roads

DEPARTMENT: Roads **INVESTMENT TYPE:** Major Maintenance / Investment

PROJECT DETAILS

SCOPE OF THE WORK

Resurfacing of rural roads with cold In place asphalt. Asphalt at BWYC property to be utilized. Hindmarsh line, Rowcliffe Drive, Watson Drive. Fuller view Drive, Iron Springs, John Street, Tower line road end Lavrangue Drive Sunset lane and Cedar crest ave.

JUSTIFICATION

Cold in place asphalt will reduce maintenance costs on low traffic roads.

ASSET MANAGEMENT

Expected Useful Life	30 years
Anticipated Major Maintenance Costs	NA
Impact to Operating Budget	Reduce dust control and grading costs
Impact to Level of Service	Increase

BUDGET

ITEM	COST TOTAL	FUNDING			
		TAXATION	GRANT/OTHER	RESERVE	DEBT
Various Roads	\$475,000	\$475,000	\$0	\$0	\$0
Total	\$475,000	\$475,000	\$0	\$0	\$0

Funding Note: Taxation



Aerial photo of roads to be resurfaced.

MUNICIPALITY OF CENTRAL HURON
2026 Capital Project

STATUS: Pending Approval
PROJECT # 2026-07 **PROJECT NAME:** Dale Pit Excavation
DEPARTMENT: Roads **INVESTMENT TYPE:** Major Maintenance / Investment

PROJECT DETAILS

SCOPE OF THE WORK

Using our own operators and equipment to dig clay out of pit bottom to access gravel under the clay layer.

JUSTIFICATION

Removal of clay is needed to continue to utilize dale pit.

ASSET MANAGEMENT

Expected Useful Life	100 years
Anticipated Major Maintenance Costs	None
Impact to Operating Budget	NA
Impact to Level of Service	Maintain

BUDGET

ITEM	COST		FUNDING			
	TOTAL	TAXATION	GRANT/OTHER	RESERVE	DEBT	
Dale Pit Excavation	\$200,000	\$200,000	\$0	\$0	\$0	
Total	\$200,000	\$200,000	\$0	\$0	\$0	

Funding Note: Taxation



Dale pit

MUNICIPALITY OF CENTRAL HURON
2026 Capital Project

STATUS: Carry Forward (Approved in 2025)
PROJECT # 2026-08 **PROJECT NAME:** Dundass Well Upgrades
DEPARTMENT: Utilities **INVESTMENT TYPE:** Major Maintenance / Investment

PROJECT DETAILS

SCOPE OF THE WORK

Upgrades at Dundass well for development if grant funding received

JUSTIFICATION

Funding has been received to expand services to near by development.

ASSET MANAGEMENT

Expected Useful Life	50 Years
Anticipated Major Maintenance Costs	None
Impact to Operating Budget	None in year 1. Future operating costs to be offset by increased revenue.
Impact to Level of Service	Increase

BUDGET

ITEM	COST TOTAL	FUNDING			
		TAXATION	GRANT/OTHER	RESERVE	DEBT
Dundass Well Upgrades	\$448,585	\$0	\$427,467	\$21,118	\$0
Total	\$448,585	\$0	\$427,467	\$21,118	\$0

Funding Note: Developer Contribution - \$100,000 and Grant Funding \$327,467, User Fees - \$21,117.91



Dundass well

MUNICIPALITY OF CENTRAL HURON
2026 Capital Project

STATUS: Carry Forward (Approved in 2025)
PROJECT # 2026-09 **PROJECT NAME:** Equipment Storage Shed
DEPARTMENT: Facilities **INVESTMENT TYPE:** New Asset

PROJECT DETAILS

SCOPE OF THE WORK

Equipment storage shed/ maintenance bay/ fenced compound near arena. To replace potential lost storage area in grandstand.

JUSTIFICATION

Storage needed for mowers and other equipment due to the grand stand being redesigned without storage.

ASSET MANAGEMENT

Expected Useful Life	50 years
Anticipated Major Maintenance Costs	None
Impact to Operating Budget	None
Impact to Level of Service	Maintain

BUDGET

ITEM	COST TOTAL	FUNDING			
		TAXATION	GRANT/OTHER	RESERVE	DEBT
Equipment Storage Shed	\$52,607	\$0	\$0	\$52,607	\$0
Total	\$52,607	\$0	\$0	\$52,607	\$0

Funding Note: Facilities Reserve



Equipment Storage Shed

MUNICIPALITY OF CENTRAL HURON
2026 Capital Project

STATUS: Pending Approval
PROJECT # 2026-10 **PROJECT NAME:** Firefighter PPE Replacement
DEPARTMENT: Fire **INVESTMENT TYPE:** Replacement

PROJECT DETAILS

SCOPE OF THE WORK

Year 3 of 4 -This project is to replace all PPE over 4 years to allow for a spare gear program. Spare bunker gear is beneficial for preventing cancer among firefighters.

JUSTIFICATION

Spare bunker gear allows firefighters to regularly rotate their equipment. This practice reduces the accumulation of contaminants, such as soot and carcinogens, on their gear. The more frequently gear is cleaned or replaced, the lower the risk of prolonged exposure. Spare gear is also crucial in emergency situations where firefighters may be required to respond to multiple incidents in a short time frame. Quick access to clean gear minimizes the risk of carrying contaminants from one scene to another. NFPA standard 1851, along with Ministry of Labour section 21 committee, indicates the gear last 10 years before the need to retire it. The main benefit of PPE is firefighter health and safety while providing protection from exposures and hazards on the job.

ASSET MANAGEMENT

Expected Useful Life	10 years
Anticipated Major Maintenance Costs	NA
Impact to Operating Budget	None
Impact to Level of Service	Maintain

BUDGET

ITEM	COST TOTAL	FUNDING			
		TAXATION	GRANT/OTHER	RESERVE	DEBT
Firefighter PPE	\$30,000	\$10,374	\$19,626	\$0	\$0
Total	\$30,000	\$10,374	\$19,626	\$0	\$0

Funding Note: Fire Protection Grant and Taxation



Bunker gear

MUNICIPALITY OF CENTRAL HURON
2026 Capital Project

STATUS: Pending Approval
PROJECT # 2026-11 **PROJECT NAME:** Grinder Replacement - Sewage Treatment Plant
DEPARTMENT: Utilities **INVESTMENT TYPE:** Replacement

PROJECT DETAILS

SCOPE OF THE WORK

Muffin Monster to replace the obsolete and inoperable Grind hog – These piece of equipment tears up rags and solids to avoid equipment damage at the STP, it also allows for more flow into the plant during high flows which prevents prematurely bypassing to the lagoon.

JUSTIFICATION

Replacement required due to asset being past its useful life.

ASSET MANAGEMENT

Expected Useful Life	20 Years
Anticipated Major Maintenance Costs	NA
Impact to Operating Budget	None
Impact to Level of Service	Maintain

BUDGET

ITEM	COST TOTAL	FUNDING			
		TAXATION	GRANT/OTHER	RESERVE	DEBT
Grind Hog	\$93,497	\$0	\$0	\$93,497	\$0
Total	\$93,497	\$0	\$0	\$93,497	\$0

Funding Note: User Fees



Muffin Monster

MUNICIPALITY OF CENTRAL HURON
2026 Capital Project

STATUS: Pending Approval
PROJECT # 2026-12 **PROJECT NAME:** Holmesville Ball Diamond Player Benches and Fencing Repair
DEPARTMENT: Facilities **INVESTMENT TYPE:** Replacement

PROJECT DETAILS

SCOPE OF THE WORK

Replacement of player benches and fencing repairs at Holmesville Ball Diamond (Ginn Diamond).

JUSTIFICATION

Increased use of the diamonds from Clinton Minor Ball. Current condition of the diamonds require refurbishment.

ASSET MANAGEMENT

Expected Useful Life	25 years
Anticipated Major Maintenance Costs	NA
Impact to Operating Budget	None
Impact to Level of Service	Maintain

BUDGET

ITEM	COST TOTAL	FUNDING			
		TAXATION	GRANT/OTHER	RESERVE	DEBT
Player Benches and Fencing	\$25,000	\$0	\$12,500	\$12,500	\$0
Total	\$25,000	\$0	\$12,500	\$12,500	\$0

Funding Note: Facilities Reserve - \$12,500, Clinton Minor Ball Donation - \$12,500



Aerial picture of Holmesville Ball Diamond.

MUNICIPALITY OF CENTRAL HURON
2026 Capital Project

STATUS: Pending Approval
PROJECT # 2026-13 **PROJECT NAME:** Holmesville Ball Diamond Lights Replacement
DEPARTMENT: Facilities **INVESTMENT TYPE:** Replacement

PROJECT DETAILS

SCOPE OF THE WORK

Replacement of light fixtures at Holmesville Ball Diamond.

JUSTIFICATION

Lights are past their useful life. New lights will address complaints of dark spots in out field. LED lights will reduce hydro costs.

ASSET MANAGEMENT

Expected Useful Life	40 years
Anticipated Major Maintenance Costs	NA
Impact to Operating Budget	Reduce Hydro costs.
Impact to Level of Service	Maintain

BUDGET

ITEM	COST TOTAL	FUNDING			
		TAXATION	GRANT/OTHER	RESERVE	DEBT
Ball Diamond Lights	\$45,000	\$0	\$0	\$45,000	\$0
Total	\$45,000	\$0	\$0	\$45,000	\$0

Funding Note: Facilities Reserve



Aerial picture of Holmesville Ball Diamond.

MUNICIPALITY OF CENTRAL HURON
2026 Capital Project

STATUS: Carry Forward (Approved in 2025)
PROJECT # 2026-14 **PROJECT NAME:** Holmesville Bathroom Floor
DEPARTMENT: Facilities **INVESTMENT TYPE:** Replacement

PROJECT DETAILS

SCOPE OF THE WORK

Holmesville Hall Bathroom Floor replacement

JUSTIFICATION

Condition of floor requires replacing to maintain usefulness of hall.

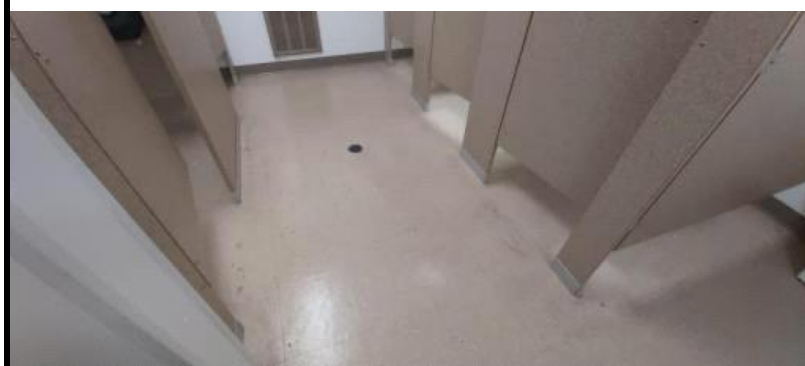
ASSET MANAGEMENT

Expected Useful Life	25 years
Anticipated Major Maintenance Costs	NA
Impact to Operating Budget	None
Impact to Level of Service	Maintain

BUDGET

ITEM	COST		FUNDING			
	TOTAL	TAXATION	GRANT/OTHER	RESERVE	DEBT	
Bathroom Floor	\$10,000	\$0	\$0	\$10,000	\$0	
Total	\$10,000	\$0	\$0	\$10,000	\$0	

Funding Note: Facilities Reserve - \$2,834.01 & Woon Trust - \$7,165.99



Holmesville Hall Bathroom Floor

MUNICIPALITY OF CENTRAL HURON
2026 Capital Project

STATUS: Pending Approval
PROJECT # 2026-15 **PROJECT NAME:** Holmesville Road Shed - LED Lighting Upgrades
DEPARTMENT: Facilities **INVESTMENT TYPE:** Replacement

PROJECT DETAILS

SCOPE OF THE WORK

Replace lighting at Holmesville Road Shed with LEDS

JUSTIFICATION

Updated lighting required due to age and health and safety concerns.

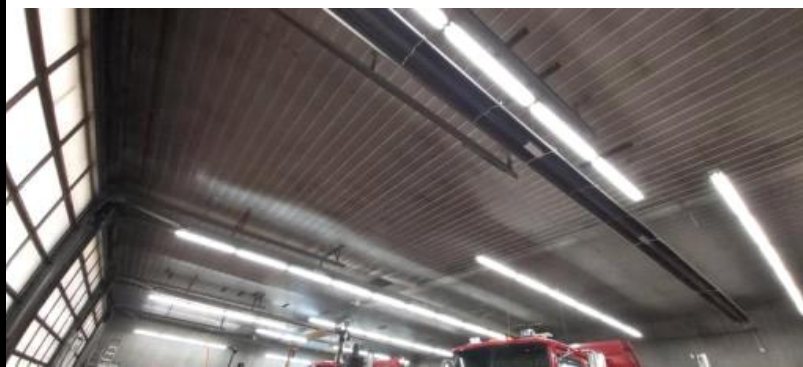
ASSET MANAGEMENT

Expected Useful Life	25 Years
Anticipated Major Maintenance Costs	NA
Impact to Operating Budget	Reduce Hydro costs.
Impact to Level of Service	Maintain

BUDGET

ITEM	COST		FUNDING			
	TOTAL		TAXATION	GRANT/OTHER	RESERVE	DEBT
LED Lighting	\$8,000		\$0	\$0	\$8,000	\$0
Total	\$8,000		\$0	\$0	\$8,000	\$0

Funding Note: Facilities Reserve



Holmesville Road Shed Lights

MUNICIPALITY OF CENTRAL HURON
2026 Capital Project

STATUS: Pending Approval
PROJECT # 2026-16 **PROJECT NAME:** Hot Water Pressure Washer
DEPARTMENT: Fire **INVESTMENT TYPE:** New Asset

PROJECT DETAILS

SCOPE OF THE WORK
Hot Water Pressure Washer

JUSTIFICATION
Pressure washer to be used for maintenance of equipment. Proper cleaning of vehicles, hoses and other equipment will increase their useful life and assists with cancer prevention program.

ASSET MANAGEMENT

Expected Useful Life	<i>15 years</i>
Anticipated Major Maintenance Costs	<i>None</i>
Impact to Operating Budget	<i>\$100 / year</i>
Impact to Level of Service	<i>Maintain</i>

BUDGET

ITEM	COST	FUNDING				
		TOTAL	TAXATION	GRANT/OTHER	RESERVE	DEBT
Hot Water Pressure Washer		\$15,000	\$15,000	\$0	\$0	\$0
Total		\$15,000	\$15,000	\$0	\$0	\$0

Funding Note: Taxation



Hot water pressure washer.

**MUNICIPALITY OF CENTRAL HURON
2026 Capital Project**

STATUS: Pending Approval
PROJECT # 2026-17 **PROJECT NAME:** Huron Street Connecting Link
DEPARTMENT: Roads & Utilities **INVESTMENT TYPE:** Replacement

PROJECT DETAILS

SCOPE OF THE WORK

Huron street reconstruction including road, sidewalk, storm water, sewer and water infrastructure from Highway 4 to Shipley Street.

JUSTIFICATION

Replacement required due to alligator cracking on asphalt and age of underground infrastructure.

ASSET MANAGEMENT

Expected Useful Life	<i>100 years for underground and 15 years for asphalt.</i>
Anticipated Major Maintenance Costs	<i>NA</i>
Impact to Operating Budget	<i>None</i>
Impact to Level of Service	<i>Maintain</i>

BUDGET

ITEM	COST TOTAL	FUNDING			
		TAXATION	GRANT/OTHER	RESERVE	DEBT
Road Construction	\$1,400,269	\$406,158	\$994,111	\$0	\$0
Sidewalk	\$561,762	\$561,762	\$0	\$0	\$0
Storm Sewer	\$396,233	\$99,902	\$296,331	\$0	\$0
Sewerworks	\$661,805	\$0	\$500,000	\$161,805	\$0
Waterworks	\$582,103	\$0	\$200,000	\$382,103	\$0
Total	\$3,602,172	\$1,067,821	\$1,990,442	\$543,909	\$0

Funding Note: Roads - \$994,111 (Connecting Link), Storm - \$296,331 (Connecting Link), Sewer - \$500,000 (OCIF), Water - \$200,000 (OCIF)



Large alligator cracking and potholes.

MUNICIPALITY OF CENTRAL HURON
2026 Capital Project

STATUS: Pending Approval
PROJECT # 2026-18 **PROJECT NAME:** Hydro Line Road resurfacing
DEPARTMENT: Roads **INVESTMENT TYPE:** Replacement

PROJECT DETAILS

SCOPE OF THE WORK

From Front Road to Sanctuary Line 2044m

JUSTIFICATION

Resurfacing required due to breakup of asphalt, specifically near pit entrances.

ASSET MANAGEMENT

Expected Useful Life	15 years
Anticipated Major Maintenance Costs	NA
Impact to Operating Budget	None
Impact to Level of Service	Maintain

BUDGET

ITEM	COST TOTAL	FUNDING			
		TAXATION	GRANT/OTHER	RESERVE	DEBT
Road Construction	\$261,000	\$0	\$261,000	\$0	\$0
Total	\$261,000	\$0	\$261,000	\$0	\$0

Funding Note: OCIF



Large alligator cracking

MUNICIPALITY OF CENTRAL HURON
2026 Capital Project

STATUS: Carry Forward (Approved in 2025)

PROJECT # 2026-19 **PROJECT NAME:** Website Replacement

DEPARTMENT: General Government **INVESTMENT TYPE:** Replacement

PROJECT DETAILS

SCOPE OF THE WORK

Design and migration of the municipal website to the open-source Drupal platform.

JUSTIFICATION

Current website hosting service is requiring we move our website to their new platform. It was determined to be more cost effective to move to an open source platform.

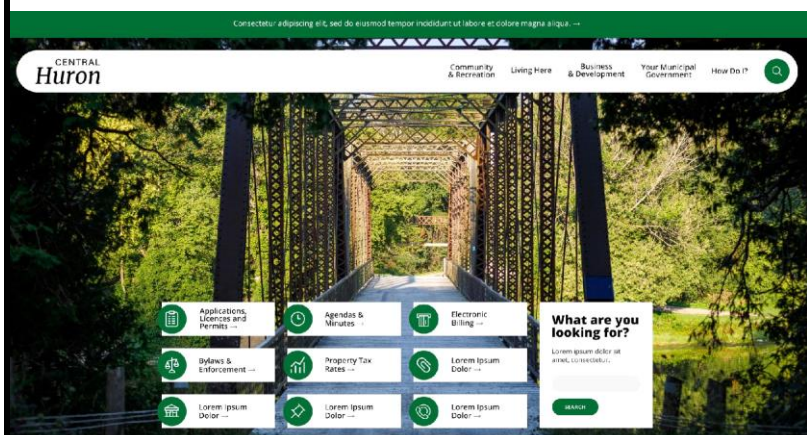
ASSET MANAGEMENT

Expected Useful Life	10 years
Anticipated Major Maintenance Costs	NA
Impact to Operating Budget	None
Impact to Level of Service	Maintain

BUDGET

ITEM	COST TOTAL	FUNDING			
		TAXATION	GRANT/OTHER	RESERVE	DEBT
Website	\$16,790	\$16,790	\$0	\$0	\$0
Total	\$16,790	\$16,790	\$0	\$0	\$0

Funding Note: Taxation



Central Huron Website

MUNICIPALITY OF CENTRAL HURON
2026 Capital Project

STATUS: Pending Approval
PROJECT # 2026-20 **PROJECT NAME:** UPS Replacement
DEPARTMENT: General Government **INVESTMENT TYPE:** Replacement

PROJECT DETAILS

SCOPE OF THE WORK

Replace Uninterrupted Power Supply (UPS) in REACH and Utilities Work Centre.

JUSTIFICATION

Replacement required due to asset being past its useful life. Power supplies allow IT equipment to remain powered on until a generate can come online or the equipment can shut down safely. Also protects against power fluctuations and voltage drops. This extends the life of IT equipment.

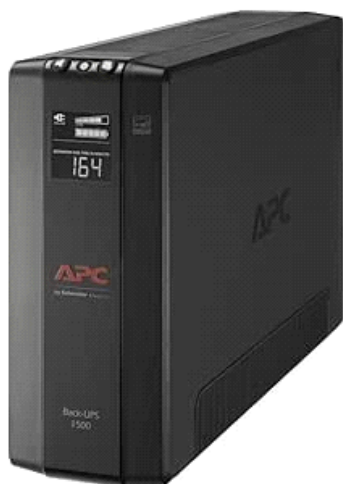
ASSET MANAGEMENT

Expected Useful Life	0
Anticipated Major Maintenance Costs	NA
Impact to Operating Budget	None
Impact to Level of Service	Maintain

BUDGET

ITEM	COST TOTAL	FUNDING			
		TAXATION	GRANT/OTHER	RESERVE	DEBT
Uninterrupted Power Supply	\$7,174	\$7,174	\$0	\$0	\$0
Total	\$7,174	\$7,174	\$0	\$0	\$0

Funding Note: Taxation



Uninterrupted Power Supply Unit

MUNICIPALITY OF CENTRAL HURON
2026 Capital Project

STATUS: Pending Approval
PROJECT # 2026-21 **PROJECT NAME:** Council iPad Replacement
DEPARTMENT: General Government **INVESTMENT TYPE:** Replacement

PROJECT DETAILS

SCOPE OF THE WORK

Replace Council iPad. New Council to decide on laptops vs iPad

JUSTIFICATION

Replacement required due to asset being past its useful life. New Council may choose to replace with iPads or something similar.

ASSET MANAGEMENT

Expected Useful Life	0
Anticipated Major Maintenance Costs	NA
Impact to Operating Budget	None
Impact to Level of Service	Maintain

BUDGET

ITEM	COST TOTAL	FUNDING			
		TAXATION	GRANT/OTHER	RESERVE	DEBT
iPad	\$8,426	\$8,426	\$0	\$0	\$0
Total	\$8,426	\$8,426	\$0	\$0	\$0

Funding Note: Taxation



iPad

MUNICIPALITY OF CENTRAL HURON
2026 Capital Project

STATUS: Pending Approval
PROJECT # 2026-22 **PROJECT NAME:** Kinsmen Park Basket Ball Nets
DEPARTMENT: Facilities **INVESTMENT TYPE:** Replacement

PROJECT DETAILS

SCOPE OF THE WORK

Playground equipment will be replaced with basketball nets.

JUSTIFICATION

Part of playground equipment removed due to safety concerns. The remaining equipment will be inspected in the spring but may also need to be removed. Adding basketball nets will increase the usefulness of the space.

ASSET MANAGEMENT

Expected Useful Life	15 Years
Anticipated Major Maintenance Costs	NA
Impact to Operating Budget	None
Impact to Level of Service	Maintain

BUDGET

ITEM	COST TOTAL	FUNDING			
		TAXATION	GRANT/OTHER	RESERVE	DEBT
Basketball Nets	\$5,000	\$0	\$0	\$5,000	\$0
Total	\$5,000	\$0	\$0	\$5,000	\$0

Funding Note: Facilities Reserve



Aerial Photo of Kin Park

**MUNICIPALITY OF CENTRAL HURON
2026 Capital Project**

STATUS: Carry Forward (Approved in 2025)
PROJECT # 2026-23 **PROJECT NAME:** Kitchigami Culvert Replacement
DEPARTMENT: Roads **INVESTMENT TYPE:** Replacement

PROJECT DETAILS

SCOPE OF THE WORK

2.2 meter culvert needs replaced will replace culvert with a combination of municipal forces and contractor for excavation

JUSTIFICATION

Repair needed due to failure of part of existing culvert.

ASSET MANAGEMENT

Expected Useful Life	50 Years
Anticipated Major Maintenance Costs	NA
Impact to Operating Budget	None
Impact to Level of Service	Maintain

BUDGET

ITEM	COST		FUNDING			
	TOTAL	TAXATION	GRANT/OTHER	RESERVE	DEBT	
Culvert	\$60,000	\$60,000	\$0	\$0	\$0	
Total	\$60,000	\$60,000	\$0	\$0	\$0	

Funding Note: Taxation



Inside and outside of culvert

MUNICIPALITY OF CENTRAL HURON
2026 Capital Project

STATUS: Carry Forward (Approved in 2025)
PROJECT # 2026-24 **PROJECT NAME:** Library Renovations
DEPARTMENT: Facilities **INVESTMENT TYPE:** Replacement

PROJECT DETAILS

SCOPE OF THE WORK

Library flooring and lower door replacement.

JUSTIFICATION

Current floor is over 40 years old and requires replacement to maintain usefulness of space.

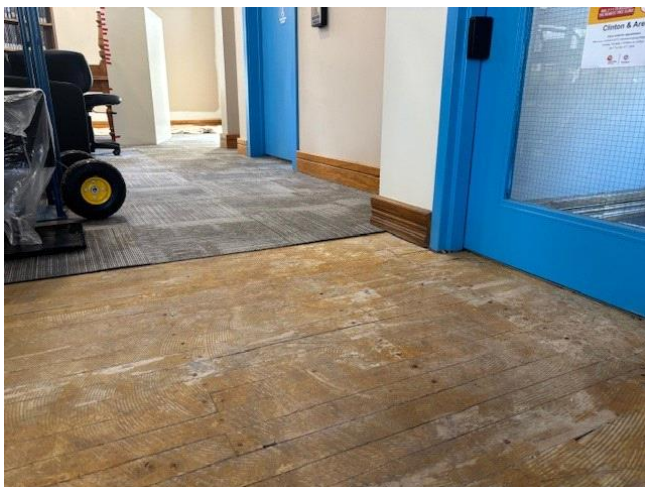
ASSET MANAGEMENT

Expected Useful Life	25 years
Anticipated Major Maintenance Costs	NA
Impact to Operating Budget	None
Impact to Level of Service	Maintain

BUDGET

ITEM	COST TOTAL	FUNDING			
		TAXATION	GRANT/OTHER	RESERVE	DEBT
Flooring and doors	\$20,000	\$0	\$0	\$20,000	\$0
Total	\$20,000	\$0	\$0	\$20,000	\$0

Funding Note: Library Reserve - \$1,202.04 and Facilities Reserve - \$18,797.96



Library flooring being replaced.

MUNICIPALITY OF CENTRAL HURON
2026 Capital Project

STATUS: Pending Approval
PROJECT # 2026-25 **PROJECT NAME:** Line Painter
DEPARTMENT: Equipment - Roads **INVESTMENT TYPE:** Replacement

PROJECT DETAILS

SCOPE OF THE WORK

replace line painter that is having mechanical issues with a new model

JUSTIFICATION

Replacement required due to asset being past its useful life.

ASSET MANAGEMENT

Expected Useful Life	7 Years
Anticipated Major Maintenance Costs	As needed.
Impact to Operating Budget	None
Impact to Level of Service	Maintain

BUDGET

ITEM	COST TOTAL	FUNDING			
		TAXATION	GRANT/OTHER	RESERVE	DEBT
Line Painter	\$20,000	\$20,000	\$0	\$0	\$0
Total	\$20,000	\$20,000	\$0	\$0	\$0

Funding Note: Taxation



Line painter

MUNICIPALITY OF CENTRAL HURON
2026 Capital Project

STATUS: Pending Approval
PROJECT # 2026-26 **PROJECT NAME:** Londesborough Ball Diamond Lights
DEPARTMENT: Facilities **INVESTMENT TYPE:** Replacement

PROJECT DETAILS

SCOPE OF THE WORK

Replacement of light fixtures at Londesborough Ball Diamond.

JUSTIFICATION

Lights are past their useful life. New lights will address complaints of dark spots in out field. LED lights will reduce hydro costs.

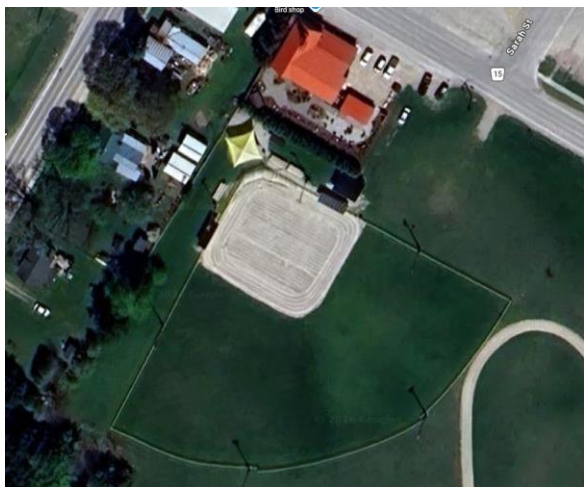
ASSET MANAGEMENT

Expected Useful Life	40 years
Anticipated Major Maintenance Costs	NA
Impact to Operating Budget	Reduce Hydro costs.
Impact to Level of Service	Maintain

BUDGET

ITEM	COST TOTAL	FUNDING			
		TAXATION	GRANT/OTHER	RESERVE	DEBT
Light Fixtures	\$45,000	\$0	\$0	\$45,000	\$0
Total	\$45,000	\$0	\$0	\$45,000	\$0

Funding Note: Facilities Reserve



Aerial photo of Londesborough Ball Diamond.

MUNICIPALITY OF CENTRAL HURON
2026 Capital Project

STATUS:	Carry Forward (Approved in 2025)		
PROJECT #	2026-27	PROJECT NAME:	Londesborough Hall - Drilled Well
DEPARTMENT:	Facilities	INVESTMENT TYPE:	Replacement

PROJECT DETAILS

SCOPE OF THE WORK

Drilling well at Londesborough Hall. Water currently provided by neighbour.

JUSTIFICATION

Current water is provided by neighbouring property. Concerns over water quality. Water is treated at hall but failure of the treatment system would result in loss of water.

ASSET MANAGEMENT

Expected Useful Life	50 years
Anticipated Major Maintenance Costs	NA
Impact to Operating Budget	None
Impact to Level of Service	Maintain

BUDGET

ITEM	COST		FUNDING			
	TOTAL		TAXATION	GRANT/OTHER	RESERVE	DEBT
Well Drilling	\$25,000		\$0	\$0	\$25,000	\$0
Total	\$25,000		\$0	\$0	\$25,000	\$0

Funding Note: Facilities Reserve



Outside of Londesborough Hall

MUNICIPALITY OF CENTRAL HURON
2026 Capital Project

STATUS: Pending Approval
PROJECT # 2026-28 **PROJECT NAME:** Londesborough Road Shed - LED Lighting Upgrades
DEPARTMENT: Facilities **INVESTMENT TYPE:** Replacement

PROJECT DETAILS

SCOPE OF THE WORK

Replace lighting at Londesborough Road Shed with LEDS

JUSTIFICATION

Updated lighting required due to age and health and safety concerns.

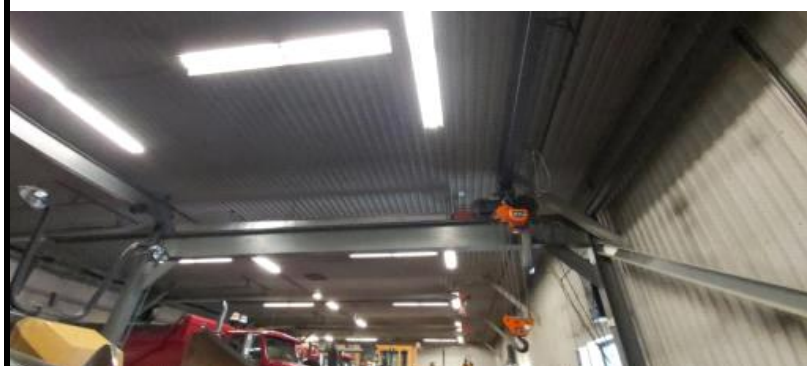
ASSET MANAGEMENT

Expected Useful Life	25 Years
Anticipated Major Maintenance Costs	NA
Impact to Operating Budget	Reduce Hydro costs.
Impact to Level of Service	Maintain

BUDGET

ITEM	COST		FUNDING			
	TOTAL	TAXATION	GRANT/OTHER	RESERVE	DEBT	
LED Lighting	\$8,000	\$0	\$0	\$8,000	\$0	
Total	\$8,000	\$0	\$0	\$8,000	\$0	

Funding Note: Facilities Reserve



Londesborough Road Shed Lighting

MUNICIPALITY OF CENTRAL HURON
2026 Capital Project

STATUS: Carry Forward (Approved in 2025)
PROJECT # 2026-29 **PROJECT NAME:** Norma Street Beach Access
DEPARTMENT: Facilities **INVESTMENT TYPE:** Replacement

PROJECT DETAILS

SCOPE OF THE WORK

Replace stairs from erosion. Re-assess in spring with large erosion issue.

JUSTIFICATION

Stairs have failed and require replacement due to safety concerns. Replacement is pending neighbouring retaining wall replacement.

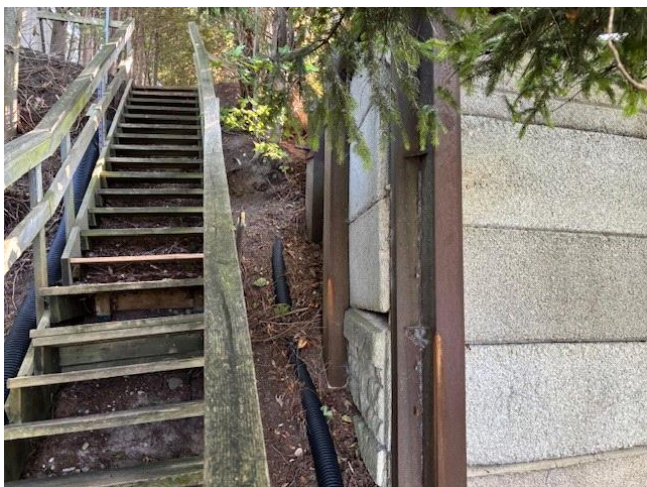
ASSET MANAGEMENT

Expected Useful Life	25 years
Anticipated Major Maintenance Costs	NA
Impact to Operating Budget	None
Impact to Level of Service	Maintain

BUDGET

ITEM	COST TOTAL	FUNDING			
		TAXATION	GRANT/OTHER	RESERVE	DEBT
Norma Street Stairs	\$60,000	\$0	\$0	\$60,000	\$0
Total	\$60,000	\$0	\$0	\$60,000	\$0

Funding Note: Facilities Reserve



Norma Street Stairs and Retaining Wall

MUNICIPALITY OF CENTRAL HURON
2026 Capital Project

STATUS:	Pending Approval		
PROJECT #	2026-30	PROJECT NAME:	Pool House Washroom sewer repair
DEPARTMENT:	Facilities	INVESTMENT TYPE:	Replacement

PROJECT DETAILS

SCOPE OF THE WORK

Replace pool house washroom sewer due to collapse.

JUSTIFICATION

Pool washroom sewer connection has collapsed and requires replacement

ASSET MANAGEMENT

Expected Useful Life	50 years
Anticipated Major Maintenance Costs	NA
Impact to Operating Budget	None
Impact to Level of Service	Maintain

BUDGET

ITEM	COST TOTAL	FUNDING			
		TAXATION	GRANT/OTHER	RESERVE	DEBT
Sewer Repair	\$10,000	\$0	\$0	\$10,000	\$0
Total	\$10,000	\$0	\$0	\$10,000	\$0

Funding Note: Facilities Reserve



Pool House washroom

MUNICIPALITY OF CENTRAL HURON
2026 Capital Project

STATUS: Pending Approval
PROJECT # 2026-31 **PROJECT NAME:** Pump Replacement - Osborne Pumping Station
DEPARTMENT: Utilities **INVESTMENT TYPE:** Replacement

PROJECT DETAILS

SCOPE OF THE WORK

Pump #1 & Pump #2 need to be replaced. We were forced to replace the #3 pump at Osborne in 2025 as the impellor was worn. #2 pump is now in the same situation. It is still pumping but full failure is imminent. Pump #1 motor/windings are done – it needs replaced ASAP. Delivery lead time is long enough that we have to order now.

JUSTIFICATION

Replacement required due to asset being past its useful life.

ASSET MANAGEMENT

Expected Useful Life	15 Years
Anticipated Major Maintenance Costs	NA
Impact to Operating Budget	None
Impact to Level of Service	Maintain

BUDGET

ITEM	COST TOTAL	FUNDING			
		TAXATION	GRANT/OTHER	RESERVE	DEBT
Pump 1 & 2	\$59,110	\$0	\$0	\$59,110	\$0
Total	\$59,110	\$0	\$0	\$59,110	\$0

Funding Note: User Fees



Example of new pump

MUNICIPALITY OF CENTRAL HURON
2026 Capital Project

STATUS: Pending Approval
PROJECT # 2026-32 **PROJECT NAME:** Replace 2015 Dodge Ram # 6487
DEPARTMENT: Equipment - Utilities **INVESTMENT TYPE:** Replacement

PROJECT DETAILS

SCOPE OF THE WORK
 Replace 2015 Dodge Ram # 6487

JUSTIFICATION
 Replacement required due to asset being past its useful life.

ASSET MANAGEMENT

Expected Useful Life	0
Anticipated Major Maintenance Costs	NA
Impact to Operating Budget	None
Impact to Level of Service	Maintain

BUDGET

ITEM	COST TOTAL	FUNDING			
		TAXATION	GRANT/OTHER	RESERVE	DEBT
1/2 Ton Pickup	\$60,000	\$0	\$0	\$60,000	\$0
Total	\$60,000	\$0	\$0	\$60,000	\$0

Funding Note: Equipment Reserve



Pickup Truck to be replaced

MUNICIPALITY OF CENTRAL HURON
2026 Capital Project

STATUS: Pending Approval
PROJECT # 2026-33 **PROJECT NAME:** Replace 2015 Dodge Ram # 6488
DEPARTMENT: Equipment - Utilities **INVESTMENT TYPE:** Replacement

PROJECT DETAILS

SCOPE OF THE WORK

Replace 2015 Dodge Ram # 6488

JUSTIFICATION

Replacement required due to asset being past its useful life.

ASSET MANAGEMENT

Expected Useful Life	0
Anticipated Major Maintenance Costs	NA
Impact to Operating Budget	None
Impact to Level of Service	Maintain

BUDGET

ITEM	COST TOTAL	FUNDING			
		TAXATION	GRANT/OTHER	RESERVE	DEBT
1/2 Ton Pickup	\$60,000	\$0	\$0	\$60,000	\$0
Total	\$60,000	\$0	\$0	\$60,000	\$0

Funding Note: Equipment Reserve



Pickup Truck to be replaced

**MUNICIPALITY OF CENTRAL HURON
2026 Capital Project**

STATUS: Pending Approval
PROJECT # 2026-34 **PROJECT NAME:** Replace 1992 740 grader with a newer used grader
DEPARTMENT: Equipment - Roads **INVESTMENT TYPE:** Replacement

PROJECT DETAILS

SCOPE OF THE WORK

Replace 740 Champion Grader with a newer used grader with 5000 or less hrs

JUSTIFICATION

Replacement required due to asset being past its useful life.

ASSET MANAGEMENT

Expected Useful Life	<i>10 Years</i>
Anticipated Major Maintenance Costs	<i>As needed.</i>
Impact to Operating Budget	<i>Reduce maintenance costs.</i>
Impact to Level of Service	<i>Maintain</i>

BUDGET

ITEM	COST TOTAL	FUNDING			
		TAXATION	GRANT/OTHER	RESERVE	DEBT
Use Grader	\$325,000	\$0	\$0	\$325,000	\$0
Total	\$325,000	\$0	\$0	\$325,000	\$0

Funding Note: Equipment Reserve



1992 740 grader

MUNICIPALITY OF CENTRAL HURON
2026 Capital Project

STATUS: Pending Approval
PROJECT # 2026-35 **PROJECT NAME:** Replace 2 way radios - Roads
DEPARTMENT: Equipment - Roads **INVESTMENT TYPE:** Replacement

PROJECT DETAILS

SCOPE OF THE WORK

Replace 2-radios in equipment. 5 Radios out of 20.

JUSTIFICATION

Replacement required due to asset being past its useful life.

ASSET MANAGEMENT

Expected Useful Life	10 years
Anticipated Major Maintenance Costs	As needed.
Impact to Operating Budget	None
Impact to Level of Service	Maintain

BUDGET

ITEM	COST TOTAL	FUNDING			
		TAXATION	GRANT/OTHER	RESERVE	DEBT
2 Way Radios	\$6,000	\$6,000	\$0	\$0	\$0
Total	\$6,000	\$6,000	\$0	\$0	\$0

Funding Note: Taxation



Example of 2 way radio

MUNICIPALITY OF CENTRAL HURON
2026 Capital Project

STATUS: Pre-Approved
PROJECT # 2026-36 **PROJECT NAME:** Replace 2010 Elgin Sweeper
DEPARTMENT: Equipment - Roads **INVESTMENT TYPE:** Replacement

PROJECT DETAILS

SCOPE OF THE WORK
Replace 2010 Elgin Sweeper

JUSTIFICATION
Replacement required due to asset being past its useful life.

ASSET MANAGEMENT

Expected Useful Life	15 years
Anticipated Major Maintenance Costs	As needed.
Impact to Operating Budget	None
Impact to Level of Service	Maintain

BUDGET

ITEM	COST TOTAL	FUNDING			
		TAXATION	GRANT/OTHER	RESERVE	DEBT
Street Sweeper	\$367,621	\$0	\$0	\$367,621	\$0
Total	\$367,621	\$0	\$0	\$367,621	\$0

Funding Note: Equipment Reserve



Elgin Pelican Sweeper

MUNICIPALITY OF CENTRAL HURON
2026 Capital Project

STATUS: Carry Forward (Approved in 2025)
PROJECT # 2026-37 **PROJECT NAME:** Replace 2010 Freightliner 6481
DEPARTMENT: Equipment - Roads **INVESTMENT TYPE:** Replacement

PROJECT DETAILS

SCOPE OF THE WORK
 Replace 2010 Freightliner 6481

JUSTIFICATION
 Replacement required due to asset being past its useful life.

ASSET MANAGEMENT

Expected Useful Life	15 years
Anticipated Major Maintenance Costs	As needed.
Impact to Operating Budget	None
Impact to Level of Service	Maintain

BUDGET

ITEM	COST TOTAL	FUNDING			
		TAXATION	GRANT/OTHER	RESERVE	DEBT
Tandem Truck	\$179,937	\$0	\$0	\$179,937	\$0
Total	\$179,937	\$0	\$0	\$179,937	\$0

Funding Note: Equipment Reserve



2010 Freightliner

**MUNICIPALITY OF CENTRAL HURON
2026 Capital Project**

STATUS: Pending Approval
PROJECT # 2026-38 **PROJECT NAME:** Replace Pumper
DEPARTMENT: Fire **INVESTMENT TYPE:** Replacement

PROJECT DETAILS

SCOPE OF THE WORK

Replace frontline pumper 8-1. Direct replacement with existing pumper. Custom 6 person cab with pump panel, on board pump, and hose and equipment storage. 6 person cab has increased safety feature and the 6 person cab meets current SOP for response.

JUSTIFICATION

Pumper will move to backup and the current backup pumper will be disposed. Per Fire Underwriting Service, frontline pumpers cannot be older than 15 years.

ASSET MANAGEMENT

Expected Useful Life	15 Year as frontline, 30 years as backup
Anticipated Major Maintenance Costs	NA
Impact to Operating Budget	None
Impact to Level of Service	Maintain

BUDGET

ITEM	COST TOTAL	FUNDING			
		TAXATION	GRANT/OTHER	RESERVE	DEBT
Fire Pumper	\$1,200,000	\$464,880	\$219,802	\$515,318	\$0
Total	\$1,200,000	\$464,880	\$219,802	\$515,318	\$0

Funding Note: Fire Reserve and Return of Prior truck deposit



Current Pumper 8-1

MUNICIPALITY OF CENTRAL HURON
2026 Capital Project

STATUS: Pending Approval
PROJECT # 2026-39 **PROJECT NAME:** Replace tarp on Londesborough coverall
DEPARTMENT: Roads **INVESTMENT TYPE:** Major Maintenance / Investment

PROJECT DETAILS

SCOPE OF THE WORK

Replace tarp on Londesborough coverall

JUSTIFICATION

Repair needed due to failure of tarp due to snow load.

ASSET MANAGEMENT

Expected Useful Life	20 years
Anticipated Major Maintenance Costs	NA
Impact to Operating Budget	None
Impact to Level of Service	Maintain

BUDGET

ITEM	COST		FUNDING			
	TOTAL	TAXATION	GRANT/OTHER	RESERVE	DEBT	
Tarp Replacement	\$25,000	\$25,000	\$0	\$0	\$0	
Total	\$25,000	\$25,000	\$0	\$0	\$0	

Funding Note: Taxation



Image of torn tarp on Londesborough Road Shed coverall.

MUNICIPALITY OF CENTRAL HURON
2026 Capital Project

STATUS: Pending Approval
PROJECT # 2026-40 **PROJECT NAME:** Retrofit control valves
DEPARTMENT: Utilities **INVESTMENT TYPE:** Replacement

PROJECT DETAILS

SCOPE OF THE WORK

Retrofit control valves - Energy savings at the waterplant - engineering and programming.

JUSTIFICATION

Replacement required due to asset being past its useful life.

ASSET MANAGEMENT

Expected Useful Life	25 years
Anticipated Major Maintenance Costs	NA
Impact to Operating Budget	None
Impact to Level of Service	Maintain

BUDGET

ITEM	COST		FUNDING			
	TOTAL	TAXATION	GRANT/OTHER	RESERVE	DEBT	
Control Valves	\$22,000	\$0	\$0	\$22,000	\$0	
Total	\$22,000	\$0	\$0	\$22,000	\$0	

Funding Note: User Fees



Control valve

MUNICIPALITY OF CENTRAL HURON
2026 Capital Project

STATUS: Pending Approval
PROJECT # 2026-41 **PROJECT NAME:** Sloman School Car and Park
DEPARTMENT: Facilities **INVESTMENT TYPE:** Replacement

PROJECT DETAILS

SCOPE OF THE WORK

New Ramp and Viewing Deck at Sloman School Car.

JUSTIFICATION

Current ramp has deteriorated and requires replacement to maintain accessibility.

ASSET MANAGEMENT

Expected Useful Life	20 years
Anticipated Major Maintenance Costs	NA
Impact to Operating Budget	None
Impact to Level of Service	Maintain

BUDGET

ITEM	COST		FUNDING			
	TOTAL	TAXATION	GRANT/OTHER	RESERVE	DEBT	
Ramp	\$85,000	\$0	\$0	\$85,000	\$0	
Total	\$85,000	\$0	\$0	\$85,000	\$0	

Funding Note: Facilities Reserve



Sloman School Car Ramp

MUNICIPALITY OF CENTRAL HURON
2026 Capital Project

STATUS: Pending Approval
PROJECT # 2026-42 **PROJECT NAME:** Splashpad Resurfacing
DEPARTMENT: Facilities **INVESTMENT TYPE:** Replacement

PROJECT DETAILS

SCOPE OF THE WORK

Splashpad Resurfacing

JUSTIFICATION

Coating has deteriorated from use and UV exposure. Needs to be replaced due to safety concerns.

ASSET MANAGEMENT

Expected Useful Life	<i>10 years</i>
Anticipated Major Maintenance Costs	<i>NA</i>
Impact to Operating Budget	<i>None</i>
Impact to Level of Service	<i>Maintain</i>

BUDGET

ITEM	COST TOTAL	FUNDING			
		TAXATION	GRANT/OTHER	RESERVE	DEBT
Splashpad Surface	\$51,688	\$0	\$0	\$51,688	\$0
Total	\$51,688	\$0	\$0	\$51,688	\$0

Funding Note: Facilities Reserve



Splashpad surface

MUNICIPALITY OF CENTRAL HURON
2026 Capital Project

STATUS: Carry Forward (Approved in 2025)
PROJECT # 2026-43 **PROJECT NAME:** Town hall accessibility upgrades
DEPARTMENT: Facilities **INVESTMENT TYPE:** Major Maintenance / Investment

PROJECT DETAILS

SCOPE OF THE WORK

Accessible town hall lower office. Add lower space to front counter.

JUSTIFICATION

The front desk at the town hall does not meet current standards for accessibility.

ASSET MANAGEMENT

Expected Useful Life	25 years
Anticipated Major Maintenance Costs	None
Impact to Operating Budget	None
Impact to Level of Service	Increase

BUDGET

ITEM	COST TOTAL	FUNDING			
		TAXATION	GRANT/OTHER	RESERVE	DEBT
Accessible Front Desk	\$25,000	\$0	\$0	\$25,000	\$0
Total	\$25,000	\$0	\$0	\$25,000	\$0

Funding Note: Facilities Reserve



Townhall front desk

**MUNICIPALITY OF CENTRAL HURON
2026 Capital Project**

STATUS: Pending Approval
PROJECT # 2026-44 **PROJECT NAME:** Used Aerial Lift
DEPARTMENT: Equipment - Roads **INVESTMENT TYPE:** New Asset

PROJECT DETAILS

SCOPE OF THE WORK

Buy a used aerial lift to offset renting one. Lift used to install street banners and for various facilities repairs.

JUSTIFICATION

Lift rentals have averaged \$6,300 / year for the last 3 years. This would be around a 5 year pay back for a used lift.

ASSET MANAGEMENT

Expected Useful Life	10 Years
Anticipated Major Maintenance Costs	As needed.
Impact to Operating Budget	\$500 / year
Impact to Level of Service	Maintain

BUDGET

ITEM	COST TOTAL	FUNDING			
		TAXATION	GRANT/OTHER	RESERVE	DEBT
Use Aerial Lift	\$30,000	\$30,000	\$0	\$0	\$0
Total	\$30,000	\$30,000	\$0	\$0	\$0

Funding Note: Taxation



Example of Aerial Lift

MUNICIPALITY OF CENTRAL HURON
2026 Capital Project

STATUS: Pre-Approved
PROJECT # 2026-45 **PROJECT NAME:** 2014 Hitachi 470 Excavator
DEPARTMENT: Equipment - Roads **INVESTMENT TYPE:** New Asset

PROJECT DETAILS

SCOPE OF THE WORK

Used excavator for gravel pit.

JUSTIFICATION

An excavator is required to dig out the clay at the bottom of the dale pit for gravel extraction. Staff will need to rent an excavator at an estimated cost of \$70,000 for 2026 alone.

ASSET MANAGEMENT

Expected Useful Life	15 years
Anticipated Major Maintenance Costs	As needed.
Impact to Operating Budget	\$5,000 / year
Impact to Level of Service	Maintain

BUDGET

ITEM	COST		FUNDING			
	TOTAL	TAXATION	GRANT/OTHER	RESERVE	DEBT	
Used Excavator	\$125,000	\$125,000	\$0	\$0	\$0	
Total	\$125,000	\$125,000	\$0	\$0	\$0	

Funding Note: Taxation



Example of 470 Excavator

**MUNICIPALITY OF CENTRAL HURON
2026 Capital Project**

STATUS: Pending Approval
PROJECT # 2026-46 **PROJECT NAME:** Used Mulcher
DEPARTMENT: Equipment - Roads **INVESTMENT TYPE:** New Asset

PROJECT DETAILS

SCOPE OF THE WORK

Buy a used mulcher for the mini excavator to offset the renting of one. To be used for roadside maintenance, maintenance at the BYWC and other project requiring brushing.

JUSTIFICATION

Staff have rented a mulcher at a cost of \$27,500 over the last 3 years.

ASSET MANAGEMENT

Expected Useful Life	10 years
Anticipated Major Maintenance Costs	As needed.
Impact to Operating Budget	\$1,000 / year
Impact to Level of Service	Maintain

BUDGET

ITEM	COST TOTAL	FUNDING			
		TAXATION	GRANT/OTHER	RESERVE	DEBT
Mulcher	\$20,000	\$20,000	\$0	\$0	\$0
Total	\$20,000	\$20,000	\$0	\$0	\$0

Funding Note: Taxation



**MUNICIPALITY OF CENTRAL HURON
2026 Capital Project**

STATUS: Pending Approval
PROJECT # 2026-47 **PROJECT NAME:** Valve Turning Machine
DEPARTMENT: Utilities **INVESTMENT TYPE:** New Asset

PROJECT DETAILS

SCOPE OF THE WORK

A valve turning machine is used to operate water valves with less likelihood of damage.

JUSTIFICATION

The ministry has been on us to do an official valve turning program in Clinton. To do this successfully and efficiently/safely with the age of some of our valves a valve turning machine is required.

ASSET MANAGEMENT

Expected Useful Life	15 Years
Anticipated Major Maintenance Costs	NA
Impact to Operating Budget	\$200 / year
Impact to Level of Service	Increase

BUDGET

ITEM	COST TOTAL	FUNDING			
		TAXATION	GRANT/OTHER	RESERVE	DEBT
Valve Turning Machine	\$35,000	\$0	\$0	\$35,000	\$0
Total	\$35,000	\$0	\$0	\$35,000	\$0

Funding Note: User Fees



Valve Turning Trailer

MUNICIPALITY OF CENTRAL HURON
2026 Capital Project

STATUS: Pending Approval
PROJECT # 2026-48 **PROJECT NAME:** Winthrop Road improvements
DEPARTMENT: Roads **INVESTMENT TYPE:** Major Maintenance / Investment

PROJECT DETAILS

SCOPE OF THE WORK

Primarily internal operator and equipment costs to slope back hill on Winthrop between Burns Line and Bandon Line.

JUSTIFICATION

Sloping back of land adjacent to Winthrop road to solve a major drifting issue

ASSET MANAGEMENT

Expected Useful Life	100 years
Anticipated Major Maintenance Costs	NA
Impact to Operating Budget	None
Impact to Level of Service	Maintain

BUDGET

ITEM	COST	FUNDING			
	TOTAL	TAXATION	GRANT/OTHER	RESERVE	DEBT
Road Construction	\$50,000	\$50,000	\$0	\$0	\$0
Total	\$50,000	\$50,000	\$0	\$0	\$0

Funding Note: Taxation



Slope on Winthrop Road

MUNICIPALITY OF CENTRAL HURON
2026 Capital Project

STATUS: Pending Approval
PROJECT # 2026-49 **PROJECT NAME:** Tables and Chairs for Raceway Event Tent
DEPARTMENT: Facilities **INVESTMENT TYPE:** New Asset

PROJECT DETAILS

SCOPE OF THE WORK

Purchase tables and chairs for raceway event tent.

JUSTIFICATION

Staff have been borrowing tables and chairs from the arena for various events at raceway. Transporting the tables and chairs can cause damage and requires increased staff time.

ASSET MANAGEMENT

Expected Useful Life	10 years
Anticipated Major Maintenance Costs	NA
Impact to Operating Budget	None
Impact to Level of Service	Maintain

BUDGET

ITEM	COST		FUNDING			
	TOTAL	TAXATION	GRANT/OTHER	RESERVE	DEBT	
Tables and Chairs	\$25,000	\$0	\$0	\$25,000	\$0	
Total	\$25,000	\$0	\$0	\$25,000	\$0	

Funding Note: Facilities Reserve



Table and chair

MUNICIPALITY OF CENTRAL HURON
2026 Capital Project

STATUS: Carry Forward (Approved in 2025)
PROJECT # 2026-50 **PROJECT NAME:** CHCC Generator
DEPARTMENT: Facilities **INVESTMENT TYPE:** New Asset

PROJECT DETAILS

SCOPE OF THE WORK

Cost to install 100 KW generator at CHCC.

JUSTIFICATION

Generator purchased used for \$6,600. A new generator would have costs \$200,000. A need to have a generator at the CHCC has been identified during emergency planning exercises.

ASSET MANAGEMENT

Expected Useful Life	20 years
Anticipated Major Maintenance Costs	NA
Impact to Operating Budget	None
Impact to Level of Service	Maintain

BUDGET

ITEM	COST	FUNDING			
		TOTAL	TAXATION	GRANT/OTHER	RESERVE
Generator Installation	\$26,661	\$0	\$0	\$26,661	\$0
Total	\$26,661	\$0	\$0	\$26,661	\$0

Funding Note: Facilities Reserve



Generator to be installed.

MUNICIPALITY OF CENTRAL HURON
2026 Capital Project

STATUS:	Pending Approval		
PROJECT #	2026-51	PROJECT NAME:	Used Tractor, Flail Mower and Blower
DEPARTMENT:	Facilities	INVESTMENT TYPE:	New Asset

PROJECT DETAILS

SCOPE OF THE WORK

Cost to purchase a used tractor, flail mower and blower to perform roadside grass cutting and parking lot snow removal.

JUSTIFICATION

It is estimated that in years of heavy snow Central Huron could save between \$60-70,000. However, in years of light snow Central Huron may have a deficit of \$10-20,000 compared to contracting out these services.

ASSET MANAGEMENT

Expected Useful Life	10 years
Anticipated Major Maintenance Costs	NA
Impact to Operating Budget	None
Impact to Level of Service	Maintain

BUDGET

ITEM	COST TOTAL	FUNDING			
		TAXATION	GRANT/OTHER	RESERVE	DEBT
Used Tractor, Flail Mower and Blower	\$150,000	\$150,000	\$0	\$0	\$0
Total	\$150,000	\$150,000	\$0	\$0	\$0

Funding Note: Taxation



Example of tractor and flail mower



Where your Municipal Tax Dollars are spent

In Central Huron, the average residential property is assessed at \$213,000 and paid approximately \$3,169.58 in taxes in 2026 (\$3,169.58 in 2025). The County of Huron received \$1,185.79, \$325.89 went to the school boards and Central Huron received \$1,717.87 which was spent as shown below.



Protective Services
\$412

Cemeteries
\$9

Road Construction
\$680

Planning &
Economic
Development
\$81

Recreation
and Facilities
\$259

General
Government
and Council
\$269

Garbage and
Recycling
\$7

FOR SALE
\$213,000