Account #	REVENUE	2024 ACTUAL	2025 Budget (Initial)	Adjustments and Reclassifications
401000	Tax levy-municipal	791,279.01	862,753	
402000	Tax Levy-supplemental-municipal	3,519.40	2,000.00	
403000	Mun tax write offs	(314.30)	(1,000.00)	
405000	Interim Tax Levy			
411000	Grant-in-lieu-ontario	5,154.23	6,941.00	
412000	Grant-in-lieu-municipal	1,246.77	1,300.00	
415000	Tax levy-school board	138,330.40	138,803.26	
415100	Tax levy-supplemental school board	609.91		
415200	Tax levy-french school	84.15	85.00	
415300	Tax levy-supplemental-french school	-		
418000	Board of education	(137,849.20)	(138,803.26)	
418100	Brd of education-tax write offs	(1,091.11)		
419000	French public school board	(84.15)		
419001	French public school board			
419100	French public tax write offs	-		
420620	Ontario - OMPF	311,600.00	330,700.00	
420630	Ontario - Cannabis Funds	-	-	
420640	Ontario - Modernization Grant(Digitization)	-	-	
420645	Ontario - Covid-19 Restart Grant	-	-	
422100	Ontario - Fire (Emergency Preparedness Grant)		47,045.66	
428700	Ontario - Fire Prevention Grant		8,230.45	
453100	Ontario - Capital Grant - OCIF	-	126,456.39	
453100	Ontario - Capital Grant - NORDS	-	189,108.56	
431200	Canada - Grant - GG (PSDCW AMPlan)		-	
461200	Canada - Capital Grant - Accessibility		-	
463100	Canada - Cap Grant - Rds (AMO-CCBF)		87,668.87	
431200	Canada-gg			
432100	Canada-fire			
433100	Canada-Roads			
438200	Canada-recreation programs			
438400	Canada-recreation facilities			
438700	Canada-museum			
442101	Other mun-village HB 50%fire levy	27,829.39	34,239.25	
442102	Hilton twp revenue allocations			
442700	Other mun-provincial offences act	2,630.45	1,500.00	
451100	Ontario-capital grant-gg			
452100	Ontario-capital grant-fire			
453100	Ontario-capital grant-roads			
458200	Ontario-captial grant-rec programs			
458400	Ontario-capital grant-rec facilitie			
461200	Canada-capital grant-gg	(52,340.00)		
462100	Canada-capital grant-fire			
463100	Canada-capital grant-roads(inc amo)			

	2024 ACTUAL	2025 Budget (Initial)	Adjustments and Reclassifications
468200 Canada-capital grant-rec programs			
468400 Canada-capital grant-rec facilities			
471100 Fees-tax certificates	205.00	300.00	
472100 Fees-Fire Volunteers	576.06	-	
472110 Hilton twp revenue clearing			
473110 Fees-culvert sales			
473120 Fees-grader rental-paved			
473130 Fees-truck rental-paved			
473140 Fees-sander rental			
473150 Fees-excavator rental			
473160 Fees-entrance permit-paved	-	300.00	
473170 Fees-aggregate resources	3,191.75	3,200.00	
473220 Fees- grader rental - unpaved			
473230 Fees-Truck Rental-unpaved			
473260 Fees - entrance permits - unpaved			
473520 Fees - grader rental - winter ctrl			
473530 Fees - truck rental - winter ctrl			
478100 Fees-park-subdivider contr-5% lieu	1,096.76	1,000.00	
478200 Fees-Admissions & other			
478210 Fees-fundraising			
478700 Fees-museum			
478750 Fees- Cemetery - Grace United	3,593.90	1,000.00	
479100 Fees-zoning fees	400.00	400.00	
479120 Fees-shoreroad applications			
479130 Fees-certificate of compliance			
480100 Lic, permits-building permits	7,077.00	7,680.00	
480410 Lic,permits-trailer permits			
493000 Penalties & interest on taxes	10,428.67	10,000.00	
495000 Other revenue-miscellaneous	46.44	60.00	
496000 Bank interest-general	4,341.51	2,996.65	
496100 Bank int-oblig reserve fd-park			
496102 Bank int-oblig-gas tax		5,264.94	
496200 Interest-reserve funds-bank	30,513.50	18,000.00	
497000 Donations/severances/Shrd sales	1,000.00		
498000 Gain/Loss-Sale of land & TCA	-		
TOTAL REVENUES	**1,153,075.54**	**1,747,229.77**	-

		2024 ACTUAL	2025 Budget (Initial)	Adjustments and Reclassifications
	EXPENSES			
	GENERAL GOVERNMENT			
511100	Council honorariums	22,742.89	14,500.00	
511110	Council CPP	312.33	300.00	
511480	Integrity Commissioner Services	17,425.37	15,000.00	
511490	Council travel	200.00	200.00	
512100	Admin salaries -incl Vac/OT/x mtgs/life ins	94,276.22	164,650.00	
	Admin Life Insurance Deduction	(1,119.28)	(1,090.00)	
512100	Administration life insurance	1,119.28	-	
512210	Admin-cpp	4,557.56	8,695.49	
512211	Office mtce-CPP		-	
512220	Admin-ei	2,303.97	3,157.11	
512221	Office mtce-EI		-	
512230	Admin-wsib	1,374.79	400.00	
512231	Office mtce-WSIB		-	
512240	Admin-omers	7,939.03	13,300.00	
512250	Admin-group & Life Ins	10,523.93	14,548.77	
512260	Admin-eht	868.97	2,000.00	
512261	Office mtce-EHT		-	
512330	Misc expenses (Contracts- resources etc)	5,273.27	1,000.00	
512331	Misc expenses-Fire Volunteers	955.27	-	
512335	Covid 19 expenses		-	
512340	Capping expense		-	
512345	Digitization Project Expenses		-	
512347	Tech Support	1,358.19	2,000.00	
512350	Postage	1,211.05	800.00	
512400	Photocopier maintenance	880.86	600.00	
512410	Office building mtce	1,623.35	9,000.00	

	2024 ACTUAL	2025 Budget (Initial)	Adjustments and Reclassifications
512420 Office Supplies	768.60	1,000.00	
512424 Computer equipment/sof	8,353.62	8,400.00	
512430 Office equipment mtce		-	
512432 Office furnishing	234.03	410.00	
512440 Subscriptions & dues	4,713.86	5,000.00	
512450 Stationery	2,917.06	3,000.00	
512480 Administration training	2,167.34	2,500.00	
512490 Administration travel	173.50	1,200.00	
512510 Advertising	2,802.42	2,000.00	
512512 Audit fees	24,270.06	30,000.00	
512516 Assessment services	17,957.28	18,361.00	
512530 Election		-	
512570 Insurance	14,257.96	14,884.00	
512580 Legal fees	12,992.84	10,000.00	
512590 Website maintenance	1,221.12	1,500.00	
512612 TCA implementation (Asset Mngment)	2,206.22	2,300.00	
512680 Telephone	2,295.21	2,400.00	
512682 Internet	1,709.52	1,710.00	
512690 Office utilities	2,182.24	2,500.00	
512700 Bank service charges	1,165.58	1,000.00	
512720 Donations/gifts	4,495.22	8,000.00	
512900 Amortization-corporate management	12,395.59		11,000.00
Sub-total	**293,106.32**	**365,226.37**	**11,000.00**
PROTECTION PERSONS & PROP			
521100 Fire Chief & Deputy Wages	2,600.00	4,200.00	
521110 Firefighters-honorarium	4,500.00	5,500.00	
521230 Fire-wsib	3,762.00	500.00	
521260 Fire-eht	46.48	52.00	
521330 Fire-miscellaneous	25.26	1,000.00	
521400 Truck-repairs and maintenance	1,342.37	2,000.00	
521410 Building maintenance	85.07	500.00	
521420 Compressor maintenance	-	1,200.00	
521438 Prevention	566.22	570.00	
521450 Equipment/purchases/re	103.80	5,250.00	
521460 Truck-fuel	333.86	500.00	
521470 Turnout gear	-	19,720.25	
521475 SCBAs	-	15,723.42	
521480 Training and seminars	-	1,800.00	

	2024 ACTUAL	2025 Budget (Initial)	Adjustments and Reclassifications
521490 Mileage	-	-	
521512 Audit fees	1,143.27	1,200.00	
521570 Insurance	15,172.40	13,000.00	
521590 Mutual aid	-	-	
521600 Hydrant maintenance	1,620.00	1,620.00	
521610 Inspections re equipment testing	2,665.84	2,000.00	
521680 Telephone	-	-	
521682 Communications expense	619.53	2,810.00	
521690 Power	1,462.81	2,000.00	
521900 Amortization-fire	7,577.25		7,500.00
522600 Policing	81,429.00	85,962.00	
522610 Provincial Offences Act Exp.		-	
524600 Bylaw Enforcement Contracted	175.50	500.00	
524610 Bylaw Enforcement-Mileage	179.20	500.00	
524620 Bylaw Enforcement-Materials & Supp	69.94	-	
525510 Algoma veterinary com	60.14	60.14	
525600 Building inspections-contracted	9,493.51	15,000.00	
525610 Building inspection-mileage	1,550.75	2,500.00	
525620 Building inspections-materials&supp		-	
526320 Emergency measures-mat & supplies		44,550.00	
526510 Emergency measures-advertising		2,500.00	
526620 Emergency response-911	-	200.00	
526640 Emergency management	3,229.56	3,250.00	
Sub-total	**139,813.76**	**236,167.81**	**7,500.00**

	2024 ACTUAL	2025 Budget (Initial)	Adjustments and Reclassifications
ROADS OPERATING			
531100 Roads-wages-incl Life Ins-paved 25%	29,531.17	38,353.75	
531101 Roads-wages-Life ins. deduction	(887.20)	(965.00)	
531210 Roads-cpp-paved	5,997.72	7,000.00	
531220 Roads-ei-paved	1,620.54	2,000.00	
531230 Roads-wsib-paved	3,289.50	500.00	
531240 Roads-omers-paved	12,100.06	11,500.00	
531250 Roads-group benefits & Life Insurance-paved	2,290.86	3,389.61	
531260 roads-eht-paved	1,533.93	2,050.00	
531330 Roads-miscellaneous-paved 35%	859.16	1,000.00	
531350 Grader maintenance-paved		-	
531352 Grader fuel-paved		-	
531360 Truck maintenance-paved 30%	1,003.29	3,465.00	
531362 Truck fuel-paved incl pick-up	2,997.77	4,500.00	
531370 Tractor maintenance	84.65	1,900.00	
531380 Excavator maintenance	839.07	750.00	
531390 Misc equipment expense-paved 35%	585.75	600.00	
531420 Calcium chloride		-	
531424 Culverts	122.11	200.00	
531428 Gravel-paved		-	
531430 Sand-paved		-	
531440 Misc materials-paved 30%			
531450 Signs & posts-paved 40%		1,370.00	
531460 Hard top patching 100%	7,223.18	6,000.00	
531464 Shop supplies-paved 30%	437.41	1,965.00	
531470 Small tools 33%	162.09	2,000.00	
531480 Training & seminars-paved 33%		90.75	
531481 Memberships- Paved - 25%	158.46	48.75	
531490 Mileage 33%		46.00	
531520 Equipment rental-paved 55%			
531570 Insurance-paved 33%	6,144.25	5,994.00	
531580 Surface Treatment-paved 100%		-	
531680 Telephone-paved 30%	601.78	696.00	
531690 Utilities-paved 20%	581.60	800.00	
531900 Amortization-roads-paved	155,111.29		155,000.00

	2024 ACTUAL	2025 Budget (Initial)	Adjustments and Reclassifications
532100 Roads-Wages-unpaved 45%	57,418.89	50,474.81	
532200 Roads-Group Benefits & Life Ins.-unpaved 45%	4,123.56	4,364.30	
532330 Roads-miscellaneous-unpaved 35%	859.16	1,000.00	
532350 Grader maintenance-unpaved 70%	1,356.67	2,000.00	
532352 Grader fuel-unpaved - 70%	2,353.64	3,500.00	
532360 Truck maintenance-unpaved 30%	1,003.29	3,465.00	
532362 Truck fuel-unpaved 30%	2,997.77	4,500.00	
532370 Tractor maintenance-unpaved 40%	84.65	1,900.00	
532380 Excavator maintenance-unpaved 75%	2,517.22	2,250.00	
532390 Misc equipment expense-unpaved 35%	585.75	600.00	
532420 Calcium Chloride-unpaved 100%		8,918.96	
532424 Culverts-unpaved 80%	488.45	800.00	
532428 Gravel-unpaved 100%	-	1,750.00	
532440 Misc materials-unpaved 35%		-	
532450 Signs & Posts-unpaved 60%		2,850.00	
532464 Shop supplies-unpaved 35%	510.36	2,000.00	
532470 Small Tools - Unpaved 33%	162.09	2,000.00	
532480 Training & seminars-unpaved 33%		90.75	
532481 Memberships- Unpaved - 45%	285.23	87.75	
532490 Mileage - unpaved 33%		46.00	
532520 Equipment rental-unpaved 45%			
532570 Insurance-unpaved 33%	6,144.25	5,994.00	
532680 Telephone-unpaved 50%	972.88	1,160.00	
532690 Utilities-unpaved 20%	581.60	750.00	
532900 Amortization-roads-unpaved	13,529.92		13,000.00
533900 Amortization-roads-structures			
534900 Amortization-traffic&roadside mtce			

		2024 ACTUAL	2025 Budget (Initial)	Adjustments and Reclassifications
535100	Roads-Wages-winter control 30%	38,279.25	33,649.88	
535200	Roads-Group Benefits & Life ins.-winter control 30%	2,749.04	2,909.54	
535330	Roads-misc-winter control 30%	736.42	800.00	
535350	Grader mtce- winter control 30%	581.43	800.00	
535352	Grader fuel-winter control 30%	1,008.68	1,500.00	
535360	Truck mtce. winter control 40%	1,337.73	4,520.00	
535362	Truck fuel-winter control 40%	3,996.94	6,000.00	
535370	Tractor mtce - winter control 20%	42.34	1,110.00	
535390	Misc equip exp winter control 30%	501.82	500.00	
535430	Sand-winter control 100%	8,044.73	10,000.00	
535440	Misc materials-winter control 35%		-	
535464	Shop supplies-winter control 35%	510.36	2,122.06	
535470	Small Tools - Winter Control 34%	167.00	2,527.00	
535480	Training & sem winter control 34%		93.50	
535481	Memberships- Winter control- 30%	190.14	58.50	
535490	Mileage - winter control 34%		48.00	
535530	Equip rental-winter control 100%			
535570	Insurance-winter control 34%	6,330.46	6,176.00	
535680	Telephone-winter control 20%	431.01	464.00	
535690	Utilities-winter control 60%	1,744.79	1,950.00	
535900	Amortization-winter ctrl-excpt sdwk	13,709.95		13,700.00
	Sub-total	**408,725.91**	**270,983.91**	**181,700.00**

		2024 ACTUAL	2025 Budget (Initial)	Adjustments and Reclassifications
	ENVIRONMENTAL SERVICES			
546600	Dump expense	36,528.09	41,000.00	
546610	Special waste disposal			
547600	Recycling	19,085.31	21,000.00	
547600	Recycling rebate	(2,527.53)	-	
	Sub-total	**53,085.87**	**62,000.00**	
	HEALTH SERVICES			
551800	Algoma health unit-external tsf	16,374.00	17,848.00	
552800	Sault area hospital-external tsf			
553800	Ambulance services			
555100	Cemetery - wages	1,807.00	2,100.00	
555210	Cemetery - cpp	35.52	50.00	
555220	Cemetery - ei	10.78	15.00	
555230	Cemetery - wsib	57.08	61.00	
555240	Cemetery - OMERS	140.52	190.00	
555260	Cemetery - eht	20.41	30.00	
555320	Cemetery - materials and supplies	1,933.92	5,000.00	
555600	Cemetery - maintenance-contracted		3,000.00	
	Sub-total	**20,379.23**	**28,294.00**	-
	SOCIAL SERVICES			
561800	General welfare-external tsf	324,630.01	336,690.00	
562800	Homes for the aged-external tsf			
563800	Child care-external tsf			
571800	Social housing-external tsf			
	Sub-total	**324,630.01**	**336,690.00**	-

		2024 ACTUAL	2025 Budget (Initial)	Adjustments and Reclassifications
	RECREATION & CULTURE			
581100	Parks-wages	728.63	1,000.00	
581210	Parks-cpp	94.72	100.00	
581220	Parks-ei	28.75	30.00	
581230	Parks-wsib	23.02	25.00	
581240	Parks - OMERS	79.59	135.00	
581260	Parks-eht	8.23	21.00	
581320	Parks-main/services	1,354.96	1,400.00	
581900	Amortization-parks	189.29		
582100	Recreation programs-wages	-		
582210	Recreation programs-cpp	-		
582220	Recreation programs-ei	-		
582260	Recreation programs-eht	-		
582320	Fundraising expense			
582330	Recreation programs-miscellaneous	500.00	-	
582450	Adult programs			
582460	Children's programs	1,325.48	1,350.00	
582470	Special events	32.00	110.00	
582510	Advertising			
583100	Recreation facilities-wages			
583210	Recreation facilitation-cpp			
583220	Recreation facilitiation-ei			
583230	Recreation facilities-wsib			
583260	Recreation facilitation-eht			
583690	Recreation facil-power-milford havn	808.40	900.00	
584320	Cemetery - miscellaneous - NO LONGER USING	-		
585800	Library-external transfer	19,020.45	21,234.28	
586100	Museum-wages			
586320	Museum-materials & supplies			
586600	Museum-contracted services	7,781.00	8,819.00	
587800	Cenotaph - External transfer			
	Sub-total	**31,974.52**	**35,124.28**	-

		2024 ACTUAL	2025 Budget (Initial)	Adjustments and Reclassifications
	PLANNING & ZONING			
591320	Planning materials & supplies	-		
591500	Planning - contracted service	2,035.20	-	
591800	Planning board-external transfer	3,220.00	3,297.00	
593320	Horticultural society			
	Sub-total	**5,255.20**	**3,297.00**	**-**
	TOTAL EXPENSE	**1,276,970.82**	**1,337,783.37**	**200,200.00**
	NET INCOME	**(123,895.28)**	**409,446.40**	**(200,200.00)**
	PSAB ADJUSTMENTS (below)			
	add back amortization	202,513.29	-	200,200.00
	Less TCA purchases roads	(17,154.19)	(405,983.82)	-
	Transfers from reserves	-	108,577.42	-
	Transfers to reserves	(110,258.87)	(38,500.00)	-
	Deferred revenue	-	(73,540.00)	-
	Loan proceeds			
	Loan payments - principal			
	OPERATING SURPLUS OR DEFICIT	**(48,795.05)**	**(0.00)**	**-**

		2024 ACTUAL	2025 Budget (Initial)	Adjustments and Reclassifications
	AMORTIZATION			
512900	Amortization - corporate management	12,395.59	-	11,000.00
521900	Amortization-fire	7,577.25		7,500.00
531900	Amortization-roads-paved	155,111.29		155,000.00
532900	Amortization-roads-unpaved	13,529.92	-	13,000.00
533900	Amortization-roads-structures	-	-	
534900	Amortization-traffic&roadside mtce	-	-	-
535900	Amortization-winter ctrl-excpt sdwk	13,709.95	-	13,700.00
581900	Amortization-parks	189.29		-
	Total amortization	202,513.29	-	200,200.00
	TANGIBLE CAPITAL ASSETS			
191200	Photocopier	4,370.59	-	-
	Municipal driveway surface treatment		22,377.43	-
191250	Computer Equip./Software	-	5,000.00	-
	Red Maple Drive including turnaround	-	-	-
	20th Side Road	-	-	-
183270	Trainor's Side Road	12,783.60	124,206.39	-
153405	Sand Storage Building		254,400.00	
	Total TCA purchases	17,154.19	405,983.82	-

		2024 ACTUAL	2025 Budget (Initial)	Adjustments and Reclassifications
	Transfer from reserves			
	Succession planning		60,000.00	-
	Modernization intake - balance		24,577.42	-
	Cemetery		-	-
	Fire department			-
	Museum working funds		-	-
	Fire equipment		24,000.00	-
	Working funds			-
	Total transfer from reserves	-	108,577.42	
	Transfer to reserves			
315203	Covid restart	579.14		-
315204	Cannibis	329.15	-	-
315205	Office equipment	5,000.00		-
315206	Succession planning	1,095.29		-
315217	Centotaph	2,000.00	1,000.00	-
315218	Enabling accessibility	177.06		-
335205	Building	6,527.84	2,500.00	-
315215	Roads reserve	10,000.00	5,000.00	-
	Roads equipment	8,626.07	5,000.00	-
315210	Fire department	30,020.65	20,000.00	-
315209	Modernization	384.28	-	-
	Museum building	-		-
	Fire equipment	-		-
335290	General	7,227.25		-
315010	Working funds	38,292.14		-
	Integrity Commissioner/Legal		5,000.00	
	Total transfer to reserves	110,258.87	38,500.00	-
	Deferred revenue			
	Deferred revenue - NORDS			
	Deferred revenue - OCIF		73,540.00	
	Total transfer to reserves	-	73,540.00	-