

THE CORPORATION OF THE TOWNSHIP OF HILTON

**A G E N D A**

Regular Meeting of Council

September 10, 2025 – 7:00 pm

Council Chamber - Hilton Township Municipal Building

[Click Here to Join the Meeting](#)

Meeting ID: 280 194 598 149 4

Passcode: gY6oD7rd

1. Call to Order
2. Declarations of Pecuniary Interest
3. Motion to Accept Agenda as presented
4. Delegations: none
5. Approval of Minutes:
  - a) Regular Meeting of July 9, 2025
  - b) Closed Meeting of July 9, 2025
  - c) Regular Meeting of August 13, 2025
  - d) Closed Meeting of August 13, 2025
  - e) Special Meeting of August 20, 2025
6. Roads:
  - a) Road Superintendent updates
7. Fire/Emergency Management:
  - a) Memo re First Aid/CPR & Fire Protection Grant
8. Building/By-Law Enforcement:
  - a) Tulloch Invoices costs vs fees
9. Planning:
  - a) Clerk Report re Consent to Sever Application #6/24
  - b) Addendum: Cash in Lieu of Parkland Calculation for Consent to Sever Application #6/24
  - c) Addendum: Email from Mr. Mike Jagger regarding Official Plan Update
10. Cemetery:
  - a) Memo regarding unsafe cemetery lots
11. Administration:
  - a) 2024 Audit Report
  - b) Landfill: Review Landfill Usage Calculations, discuss topics for landfill meeting
12. Correspondence:
  - a) Letter from the Ministry of Environment, Conservation and Parks regarding updates to Compliance Policy
  - b) Request from the Horticultural Society to plant grafted apple trees
13. Expenditures:
  - a) August 2025 Payment Voucher

14. Move to closed meeting:

Council will enter into closed session in accordance with the provisions of the *Municipal Act, Section 239 (2)(d) Labour Relations or Employee Negotiations* and *Section 239 (2)(e) Litigation or Potential Litigation*

15. Return to open meeting

16. Confirmatory By-law

17. Adjourn

**MINUTES**  
Regular Meeting  
July 9, 2025  
6:00 p.m.

Present:

Reeve Rodney Wood  
Councillor Dave Leask  
Councillor Janet Gordanier

CAO/Clerk-Treasurer Sara Dinsdale

Absent:

Councillor Mike Garside  
Councillor Mike Trainor

The meeting was called to order at 6:00 pm.

There were no declarations of pecuniary interest.

Resolution 2025-143

Moved: Janet Gordanier

Seconded: Dave Leask

BE IT RESOLVED THAT THE COUNCIL OF THE TOWNSHIP OF HILTON does accept the agenda for July 9, 2025, as presented. \*CARRIED\*

Resolution 2025-144

Moved: Dave Leask

Seconded: Janet Gordanier

Resolved that this Council move into closed session at 6:03 p.m. in accordance with:

*Municipal Act section 239 (2)(d) labour relations or employee negotiations* to receive information regarding pay equity and employee compensation.

Further, be it resolved that should the said closed session be adjourned; council may reconvene in closed session to discuss the same matters without the need for a further authorizing resolution. \*CARRIED\*

Resolution 2025-145

Moved: Dave Leask

Seconded: Janet Gordanier

BE IT RESOLVED THAT THE COUNCIL OF THE TOWNSHIP OF HILTON returns to open session at 6:47 p.m. \*CARRIED\*

Deputy Treasurer, Britney MacKay and Road Superintendent/Public Works Foreman, Dan See joined the meeting

Resolution 2025-146

Moved: Dave Leask

Seconded: Janet Gordanier

BE IT RESOLVED THAT THE COUNCIL OF THE TOWNSHIP OF HILTON does approve the new Pay Equity Plan presented in closed session. \*CARRIED\*

Resolution 2025-147

Moved: Janet Gordanier

Seconded: Dave Leask

BE IT RESOLVED THAT THE COUNCIL OF THE TOWNSHIP OF HILTON does adopt the 7 level wage scale reflecting the job values and pay equity adjustments according to the Township's new pay equity plan. \*CARRIED\*

CORPORATION OF THE TOWNSHIP OF HILTON  
MINUTES – July 22, 2025

Resolution 2025-148  
Moved: Dave Leask  
Seconded: Janet Gordanier

BE IT RESOLVED THAT THE COUNCIL OF THE TOWNSHIP OF HILTON does approve the minutes of the regular council meeting of June 11, 2025. \*CARRIED\*

Resolution 2025-149  
Moved: Janet Gordanier  
Seconded: Dave Leask

BE IT RESOLVED THAT THE COUNCIL OF THE TOWNSHIP OF HILTON does approve the minutes of the closed council meeting of June 11, 2025. \*CARRIED\*

Resolution 2025-150  
Moved: Dave Leask  
Seconded: Janet Gordanier

BE IT RESOLVED THAT THE COUNCIL OF THE TOWNSHIP OF HILTON give first, second and third and final reading and pass by-law No. 1462-25; being a by-law to appoint Daniel See as Road Superintendent/Public Works Foreman in the Township of Hilton in the District of Algoma for a probationary period. \*CARRIED\*

Mr. Dan See, Road Superintendent/Public Works Foreman provided the below roads update:

- Getting caught up with some cold patching
- Spoke to Rock Networks to request all the permission requests pertaining to the installation of fiberoptics throughout the township, in order to review them
- Beamish Construction Inc. has been in touch regarding the surface treatment of Trainors Side Road and the parking lot. They are planning to start the project during the week of July 14, 2025.
- The P Line will receive a calcium application once the rain stops
- Maintenance on the dump truck has been done. It was difficult to locate the grease lines that were previously cut off but will continue to look.
- The two dead trees are currently being removed at the cemetery by Island Arboriculture.

There was a discussion regarding the Sand Structure project. Council asked if the preliminary engineered drawings that were provided by Norquay Engineering were updated to include buttresses along the back and sides, as well as the floor. The Clerk confirmed that they were updated and that the Request for Quotes has been advertised with a closing date of July 31, 2025, at 4:00 pm.

Council reviewed the notices created for the Roads Department. The first is a notice that will be given by the Roads Superintendent when the clearing of snow from a driveway across the road has occurred, in contravention of Section 181 of the Ontario Highway Act. The other is a notice of contravention of the snow removal parking by-law #1452-25.

A letter from the Ministry of Emergency Preparedness and Response was received by Council that stated that Hilton Township has satisfied all thirteen (13) program elements required under the EMCPA 2024.

Council reviewed the Tulloch Invoices costs vs fees summary to date.

The Clerk presented a memo regarding the Cemetery Clean-Up that took place on Saturday, July 5, 2025, from 10 am to 12 pm. The memo stated that many areas were filled in with dirt, leaves were raked up and removed, dead tree branches were removed, garbage was picked up, and many unsafe and fallen headstones were assessed for future repair. The Township would like to thank: Dan See, Judith See, Charlie See, Sara Dinsdale, Adam Dinsdale, Graham Kent, Mike Trainor, Britney MacKay, Rob MacKay, Maggie MacKay, and Murray Mackay for volunteering their time and effort to clean up the Grace United Cemetery.

Council received a Clerk Report regarding the costs of offering to pay for full casket burials in a neighbouring cemetery to those who have proven interment rights in the Grace United Cemetery and do not wish to be cremated. Council discussed how the added cost would affect the Municipal budget and taxation for the Township's ratepayers and agreed that it was not a service that the Township could offer at this time. Council noted that the additional costs would not be fair to the Township's ratepayers as many interment rights holders reside outside of Hilton Township.

Council reviewed the Township's Hiring Policy with amendments to reflect more current procedures and to include the new Personnel Committee responsibilities.

CORPORATION OF THE TOWNSHIP OF HILTON

MINUTES – July 22, 2025

Resolution 2025-151

Moved: Janet Gordanier

Seconded: Dave Leask

BE IT RESOLVED THAT THE COUNCIL OF THE TOWNSHIP OF HILTON does give first, second and third and final reading and pass By-Law No. 1463-25; being a by-law to adopt a policy for the hiring of employees for the Corporation of the Township of Hilton. \*CARRIED\*

Council reviewed the amended Personnel Committee roles and responsibilities that were discussed at the regular meeting of June 18, 2025. The appointment of one more Council member was discussed in order not to limit the committee to only two Council members.

Resolution 2025-152

Moved: Dave Leask

Seconded: Janet Gordanier

BE IT RESOLVED THAT THE COUNCIL OF THE TOWNSHIP OF HILTON does agree to appoint Councillor David Leask, in addition to Councillor Mike Trainor and Councillor Mike Garside as members of the Township's Personnel Committee. Furthermore, the remainder of Council shall be appointed as alternate members. \*CARRIED\*

Resolution 2025-153

Moved: Janet Gordanier

Seconded: Dave Leask

BE IT RESOLVED THAT THE COUNCIL OF THE TOWNSHIP OF HILTON does agree to schedule a Personnel Committee meeting on July 15<sup>th</sup>, 2025, at 4:00 pm to discuss an employee performance review. \*CARRIED\*

The draft 2025 Municipal Budget was reviewed and a Clerk Report with an explanation of budget items and the tax levy was received and discussed. A tax rate increase of 8.44% was presented. This increase would still allow the township to contribute to the reserve funds with a lesser amount than the Township annually contributes, plus a contribution to the new Integrity Commissioner/Legal Reserve Fund. The second option presented was to increase the tax rate by 10%, which would allow the Township to contribute the same annual amount to the reserve funds, plus a contribution to the new Integrity Commissioner/Legal Reserve Fund.

Resolution 2025-154

Moved: Dave Leask

Seconded: Janet Gordanier

BE IT RESOLVED THAT THE COUNCIL OF THE TOWNSHIP OF HILTON accept the Draft 2025 Budget with the total revenue of \$1,747,229.77. A public meeting will be held on August 13, 2025, in order to provide an opportunity for the public to comment, prior to adopting the 2025 budget. \*CARRIED\*

A discussion regarding the landfill took place. The current by-Law # 575 and Agreement between the Village of Hilton Beach and the Township of Hilton along with correspondence from 2008 & 2009 regarding operating costs and agreement negotiations were reviewed. Council summarized that according to the correspondence, there was not a new agreement put in place; therefore, the current agreement associated with by-law 575, that states a 50/50 split of costs should be in effect. Council worked together to create a summary of the percentage of the usage between the Village of Hilton Beach and the Township of Hilton in order to compare it with the Village of Hilton Beach at the next landfill meeting. Council discussed that they would like to move forward in creating a new agreement with the Village that includes a reasonable percentage split of costs.

A letter that was received by the Township of Hilton in April from The Village of Hilton Beach, that had been deferred from previous meetings with a request to re-imburse the Village for recycling costs. This topic was deferred again, until it can be addressed at the next landfill meeting.

Council reviewed a letter that the Village of Hilton Beach sent to all business owners that currently have a contract and a key to access the landfill. The letter stated that all contracts will be cancelled by July 25, 2025, and access will be allowed on regular scheduled days and hours.

Council received a report prepared by Deputy Treasurer, Britney MacKay, regarding tax arrears. The report explained that since a tax arrears notice was distributed in May 2025, to all property owners with interest accruing on their property tax accounts, the Township now only has 44 properties that remain in arrears out of the initial 81.

CORPORATION OF THE TOWNSHIP OF HILTON  
MINUTES – July 22, 2025

There are currently three (3) properties that are in arrears for 3 plus years. Ms. Mackay's report included information on how to proceed with the tax sale process on these properties.

Resolution 2025-155  
Moved: Janet Gordanier  
Seconded: Dave Leask

BE IT RESOLVED THAT THE COUNCIL OF THE TOWNSHIP OF HILTON does agree to the Tax Sale Process through Realtax for properties in tax arrears for 3 plus years. \*CARRIED\*

Council received correspondence received from the St. Joseph Island Pioneer Museum regarding the Children's Fall Fair. The fair will take place at the St. Joseph Island Museum located at the corner of I Line and 20<sup>th</sup> Side Road on Tuesday, August 16<sup>th</sup>, 2025. For more information, the Museum can be contacted at 705-246-2672.

Council discussed a request that was received by the Dr. Trefry Centre, stating that they are looking for a representative to add to their advisory committee. The committee typically meets monthly (with the exception of August) on the second Monday of the month. Topics include programming and information that might be shared between the municipalities and local social groups. Any resident of the Township of Hilton that would be interested in joining the Dr. Trefry Advisory Committee may contact the Municipal office at 705-246-2472 or by email at [admin@hiltontownship.ca](mailto:admin@hiltontownship.ca).

Council reviewed the June 2025 Payment Voucher.

Resolution 2025-156  
Moved: Dave Leask  
Seconded: Janet Gordanier

BE IT RESOLVED THAT THE COUNCIL OF THE TOWNSHIP OF HILTON does agree to the payment of Township bills for the month of June 2025 in the amount of \$132,840.42 as per the attached voucher. \*CARRIED\*

Resolution 2025-157  
Moved: Janet Gordanier  
Seconded: Dave Leask

BE IT RESOLVED THAT THE COUNCIL OF THE TOWNSHIP OF HILTON does pass by-law no. 1464-25, being a by-law to confirm the proceedings of this meeting. \*CARRIED\*

Resolution 2025-158  
Moved: Dave Leask  
Seconded: Janet Gordanier

BE IT RESOLVED THAT THE COUNCIL OF THE TOWNSHIP OF HILTON does adjourn at 9:38 p.m. Council to meet again at the Hilton Township Municipal office on Wednesday, August 13, 2025, at 7:00 pm or at the call of the Reeve. \*CARRIED\*

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Rodney Wood, Reeve

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Sara Dinsdale, CAO/Clerk-Treasurer Clerk

## THE CORPORATION OF THE TOWNSHIP OF HILTON

**MINUTES**Regular MeetingAugust 13, 20257:00 p.m.Present:

Deputy Reeve Dave Leask  
Councillor Janet Gordanier  
Councillor Mike Garside  
Councillor Mike Trainor

CAO/Clerk-Treasurer Sara Dinsdale  
Road Superintendent/Public Works Foreman Dan See

Absent:

Reeve Rodney Wood  
Deputy Clerk-Treasurer Britney MacKay

The meeting was called to order at 7:00 pm.

Councillor Janet Gordanier declared pecuniary interest regarding item 7b of the agenda.

Resolution 2025-159

Moved: Mike Garside

Seconded: Mike Trainor

BE IT RESOLVED THAT THE COUNCIL OF THE TOWNSHIP OF HILTON does accept the agenda for August 13, 2025, as presented. \*CARRIED\*

There were no delegations.

Council moved into public meeting to allow an opportunity to comment on and discuss the 2025 Municipal Budget. Council reviewed and discussed the Clerk Report with the recommendation to increase the 2025 tax levy by 8.44%, along with the recommended 2025 tax rates, tax analysis, and tax impact summary.

There were no public attendees. Council agreed to keep the public meeting open for at least 30 minutes to allow time for latecomers.

The approval of minutes from the regular and closed meetings held on July 9, 2025 was deferred to the next meeting due to Council attendance.

Mr. Dan See, Road Superintendent/Public Works Foreman provided the below roads update:

- Trainors Side Road's surface treatment has been completed, and Beamish Construction Inc. has honoured last year's price
- The price did not include chip so that still needed to be purchased. The estimated price is \$15,600
- The parking lot has not been resurfaced yet
- Preparations for the sand structure including cleaning up the yard and removal of hazardous trees have been underway
- Richmond Bay Hill has been brushed. There are rotten guard rails that need to be replaced next year
- The P Line has received calcium, and a small washout was repaired
- Gravel roads have been graded, and some have been shaped to allow water to run off them better
- The walkways at the Municipal office have been repaired

Councillor Mike Trainor asked Mr. See if an area on Hamilton Bay could be trimmed back. Mr. See explained that he'll take a look once that area is reached.

Councillor Janet Gordanier left the room to allow Council to discuss items that were declared a pecuniary interest.

CORPORATION OF THE TOWNSHIP OF HILTON  
MINUTES – August 13, 2025

Council reviewed and discussed quotes received for the Municipal Sand Structure project. The sealed engineered drawings that Norquay Engineering Ltd. assured that the Township would receive by June 27, 2025 have still not been sent; therefore, Council decided to defer the discussion of granting the project to one of the bidding contractors until they are received.

Councillor Janet Gordanier returned to the meeting.

7:45 pm: There were still no attendees to the public meeting; therefore, there were no comments or objections regarding the 2025 Municipal Budget.

Resolution 2025-160

Moved: Mike Trainor

Seconded: Mike Garside

BE IT RESOLVED THAT THE COUNCIL OF THE TOWNSHIP OF HILTON does adopt the 2025 Budget with a total revenue of \$1,747,229.77. \*CARRIED\*

Resolution 2025-161

Moved: Janet Gordanier

Seconded: Mike Trainor

BE IT RESOLVED THAT THE COUNCIL OF THE TOWNSHIP OF HILTON does give first, second and third and final reading and pass by-law No. 1465-25; being a by-law to provide for the adoption of the current estimates and tax rates and to further provide for penalty and interest in default of payment thereof for 2025. \*CARRIED\*

Council reviewed the new Emergency Preparedness Brochures. Council also received a memo regarding first aid/CPR training and the CEMC meeting that will be held on October 29, 2025.

The Tulloch Invoices Costs vs Fees Summary was reviewed.

Council received a letter from Mr. Brant Coulter, By-Law Enforcement Officer for the Township of Hilton. The letter requests that the township contribute \$215 toward the purchase of a new laptop equipped with the necessary Microsoft Office programs. In return, Mr. Coulter will guarantee continuity of services for a minimum of two (2) years.

Resolution 2025-162

Moved: Janet Gordanier

Seconded: Mike Trainor

BE IT RESOLVED THAT THE COUNCIL OF THE TOWNSHIP OF HILTON does agree to the contribution of \$215.00 including taxes, to be paid to the Township's By-Law Enforcement Officer, Brant Coulter, to assist with the purchase of a new Computer as per the terms in the attached letter, regarding guaranteed continuity of by-law enforcement serviced to the Township for a minimum of two (2) years;

THEREFORE, Mr. Coulter's service contract shall receive an addendum to include, "Termination by Mr. Coulter prior to the minimum two (2) year service agreement, from the date of this addendum, will result in repayment of \$215 back to the Township";

AND THEREFORE, the addendum shall be signed by Mr. Coulter prior to the release of funds. \*CARRIED\*

Council reviewed the conditions set out by the St. Joseph Island Planning Board regarding the Consent to Sever Application #9/24 submitted by Mr. Rob Dumanski to sever 30.4 acres of his property.



CORPORATION OF THE TOWNSHIP OF HILTON  
MINUTES – August 13, 2025

Resolution 2025-163  
Moved: Mike Trainor  
Seconded: Mike Garside

BE IT RESOLVED THAT THE COUNCIL OF THE TOWNSHIP OF HILTON requests that Mr. Rob Dumanski pay the municipality cash-in-lieu of a 5% parkland dedication in the amount of \$911.45 for the approved severance of part of lots 4 & 5, Concession 8 as per the conditions set out by the St. Joseph Island Planning Board in Consent Application #9/24. \*DEFEATED\*

Council reviewed the inter-municipal service agreement with the City of Sault Ste. Marie.

Resolution 2025-164  
Moved: Mike Garside  
Seconded: Mike Trainor

BE IT RESOLVED THAT THE COUNCIL OF THE TOWNSHIP OF HILTON does agree to the renewal of the inter-municipal service agreement period of five (5) years; ending on March 31, 2030, with the City of Sault Ste. Marie for the assumption of Provincial Offences Act and administrative duties. \*CARRIED\*

Council received a memo from the Clerk indicating that the joint Landfill meeting between the Council of The Township of Hilton and the Council of the Village of Hilton Beach will be held on Wednesday, September 24, 2025. Council requested that the Clerk add the topic of Landfill to the next Council meeting to discuss items that they would like included on the Landfill Meeting agenda.

A Clerk report regarding the status of the Ontario Trillium Foundation (OTF) Grant was reviewed. The report explained that the Township’s application was denied and that an application may be submitted again in 2026.

Resolution 2025-165  
Moved: Mike Garside  
Seconded: Janet Gordanier

BE IT RESOLVED THAT THE COUNCIL OF THE TOWNSHIP OF HILTON does give first, second and third and final reading and pass by-law no. 1466-25; being a by-law to appoint a Deputy Clerk-Treasurer.\*CARRIED\*

Resolution 2025-166  
Moved: Janet Gordanier  
Seconded: Mike Trainor

BE IT RESOLVED THAT THE COUNCIL OF THE TOWNSHIP OF HILTON does give first, second and third and final reading and pass by-law no. 1467-25; being a by-law to appoint officers, servants, boards and commissions for the year 2025;

THEREFORE by-law no. 1450-25 is repealed.  
\*CARRIED\*

Council reviewed an amendment to the Township’s Retention Policy to include transitory records. The CAO/Clerk-Treasurer explained that the amendment will allow the Clerk to audio record meetings for the purpose of preparing minutes. The audio recordings are to be deleted upon approval of subject meeting minutes.

CORPORATION OF THE TOWNSHIP OF HILTON  
MINUTES – August 13, 2025

Resolution 2025-167  
Moved: Janet Gordanier  
Seconded: Mike Trainor

BE IT RESOLVED THAT THE COUNCIL OF THE TOWNSHIP OF HILTON does agree to an amendment of the Township’s Retention Policy to include transitory records;

THEREFORE, does give first, second and third and final reading and pass by-law no. 1468-25 being a by-law to establish schedules of retention periods for documents, records, and other papers of the Municipality.

AND THEREFORE, by-law no. 1349-22 is repealed.  
\*CARRIED\*

Council received a letter received from the Municipal Policing Bureau regarding the distribution of Police Record Check Revenue to Municipalities. The letter stated, *“commencing in 2025, the revenue will be reduced by 25% per year and in 2028, OPP-policed municipalities will cease to receive police record check revenue associated with police record checks processed by the OPRCU. Municipalities will continue to receive revenue for fingerprinting services provided at the detachment.”*

The Hilton Township Summer/Fall 2025 Newsletter that will be distributed in the Final Tax bills was reviewed.

Council reviewed the July 2025 Payment Voucher.

Resolution 2025-168  
Moved: Mike Trainor  
Seconded: Janet Gordanier

BE IT RESOLVED THAT THE COUNCIL OF THE TOWNSHIP OF HILTON does agree to the payment of Township bills for the month of July 2025 in the amount of \$129,793.90 as per the attached voucher.\*CARRIED\*

Resolution 2025-169  
Moved: Mike Garside  
Seconded: Janet Gordanier

BE IT RESOLVED THAT THE COUNCIL OF THE TOWNSHIP OF HILTON does move into closed session at 8:11 pm in accordance with:

*Municipal Act section 239 (2) (b) Personal Matters About an Identifiable Individual* to discuss by-law complaints received by the township.

Further be it Resolved that should the said closed session be adjourned, Council may reconvene in closes session to discuss the same matters without the need for a further authorizing resolution. \*CARRIED\*

Resolution 2025-170  
Moved: Mike Garside  
Seconded: Janet Gordanier

BE IT RESOLVED THAT THE COUNCIL OF THE TOWNSHIP OF HILTON returns to open session at 9:13 pm.  
\*CARRIED\*

Resolution 2025-171  
Moved: Mike Trainor  
Seconded: Janet Gordanier

BE IT RESOLVED THAT THE COUNCIL OF THE TOWNSHIP OF HILTON does pass by-law no. 1469-25; being a by-law to confirm the proceedings of this meeting.\*CARRIED\*

CORPORATION OF THE TOWNSHIP OF HILTON  
MINUTES – August 13, 2025

Resolution 2025-172  
Moved: Mike Garside  
Seconded: Janet Gordanier

BE IT RESOLVED THAT THE COUNCIL OF THE TOWNSHIP OF HILTON does adjourn at 9:15 p.m. Council to meet again at the Hilton Township Municipal office on Wednesday, August 13, 2025, at 7:00 pm or at the call of the Reeve. \*CARRIED\*

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Dave Leask, Deputy Reeve

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Sara Dinsdale, CAO/Clerk-Treasurer Clerk

THE CORPORATION OF THE TOWNSHIP OF HILTON

MINUTES  
Special Meeting  
August 20, 2025  
4:30 p.m.

Present:

Reeve Rodney Wood  
Councillor Mike Trainor  
Councillor Dave Leask  
  
CAO/Clerk-Treasurer Sara Dinsdale

Absent:

Councillor Janet Gordanier  
Councillor Mike Garside  
Deputy Clerk-Treasurer Britney MacKay  
Road Superintendent/Public Works Foreman Dan See

CAO Clerk-Treasurer Sara Dinsdale attempted to access the Teams Meeting for virtual public viewing; however there was an internet issue that prevented the connection.

The meeting was called to order at 4:35 pm.

There were no declarations of pecuniary interest.

Resolution 2025-173  
Moved: Mike Trainor  
Seconded: Dave Leask

BE IT RESOLVED THAT THE COUNCIL OF THE TOWNSHIP OF HILTON does accept the agenda for August 20, 2025, as presented. \*CARRIED\*

There were no delegations.

Council reviewed the sealed engineered drawings that were received on Thursday, August 14, 2025 that included some unexpected adjustments.

A Clerk report was provided that explained that all the contractors that submitted quotes were given an equal opportunity to re-submit their quotes using the new drawings no later than Tuesday, August 19, 2025 by 4:00 pm. Original quotes were returned to each contractor with specific instructions to make the adjustments directly on the original, initial the changes and re-submit in a sealed envelope addressed according to the instructions in the RFQ. They were asked to review and make changes if needed to their anticipated start and end dates of the project as well. The Township received five (5) out of the six (6) original quotes; Council reviewed and discussed the below tender log:

Name of Bidder	Envelope No.	Quote Amount	Expected Start Date	Expected End Date	Mandatory Site Visit Date	Notes
		(before taxes)				
phi Contracting	1	\$271,350.00	September 15, 2025	October 15, 2025	July 7, 2025	Disqualified-did not fulfill submission requirements
obie Mechanical and Welding	2	\$372,319.09	September 15, 2025	December 15, 2025	August 15, 2025	Submission requirements met
Contracting Inc.	3	\$335,775.00	August 18, 2025	October 31, 2025	July 30, 2025	Submission requirements met
neer Construction	4	\$293,859.00	August 25, 2025	December 1, 2025	July 18, 2025	Disqualified-did not fulfill submission requirements
Builders	5	\$275,950.29	September 15, 2025	December 31, 2025	July 28, 2025	Submission requirements met

Resolution 2025-174  
Moved: Mike Trainor  
Seconded: Dave Leask

BE IT RESOLVED THAT THE COUNCIL OF THE TOWNSHIP OF HILTON does agree to enter into contract with JL Builders for the construction of the Municipal Sand Structure for the quoted amount of \$275,950.29 plus HST, with an expected completion date of no later than December 31, 2025. CARRIED\*

CORPORATION OF THE TOWNSHIP OF HILTON  
MINUTES – August 20, 2025

Resolution 2025-175  
Moved: Dave Leask  
Seconded: Mike Trainor

BE IT RESOLVED THAT THE COUNCIL OF THE TOWNSHIP OF HILTON does pass by-law no. 1470-25; being a by-law to confirm the proceedings of this meeting. \*CARRIED\*

Resolution 2025-176  
Moved: Mike Trainor  
Seconded: Dave Leask

BE IT RESOLVED THAT THE COUNCIL OF THE TOWNSHIP OF HILTON does adjourn at 5:07 p.m. Council to meet again at the Hilton Township Municipal office on Wednesday, September 10, 2025, at 7:00 pm or at the call of the Reeve. \*CARRIED\*

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Rodney Wood, Reeve

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Sara Dinsdale, CAO/Clerk-Treasurer Clerk



# Memo

Meeting Date: September 10, 2025

Subject: **First Aid/CPR Training & Fire Protection Grant**

Regular Council Meeting

Prepared by: Sara Dinsdale, CAO/Clerk-Treasurer

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## **First aid/CPR training**

First aid/CPR training took place on August 26, 2025, and September 6, 2025. This training was funded by the Emergency Preparedness Grant, and we now have 16 volunteers on our emergency volunteer contact list.

## **Fire Protection Grant**

Hilton Union Fire Department was able to utilize \$7940.50 from the \$8592.18 of the Fire Protection Grant funds received. The cancer prevention items purchase with the funds included decontamination wipes, particle blocking hoods, SCBA face pieces with storage bags and gloves.

The Ontario government has doubled this year's Fire Protection Grant funding, and an application will be submitted to purchase bunker gear for all volunteers in the Hilton Union Fire Department.

8a

## 2025 Building Permit Fees Collected vs Costs Incurred

(re: Tulloch Services)

	a/c 480100	a/c 525600	a/c 525610	
Month	Permit Fees Collected	Invoice Time Based	Invoice Mileage	Difference
January		594.56	72.60	667.16
February		46.81		46.81
March		70.21		70.21
April	604.00	351.07		-252.93
May		1,755.36	376.81	2,132.17
June	1,680.00	1,053.22	210.85	-415.93
July	4,800.00	1,497.91	259.28	-3,042.81
August	547.20			-547.20
September				0.00
October				0.00
November				0.00
December				0.00
	<b>7,631.20</b>	<b>5,369.14</b>	<b>919.54</b>	<b>-1,342.52</b>

**Actual Net Cost to date 2025**

**6,288.68**

**Total Inspection and Mileage Costs**

### Historical FYI:

<b>2025</b>	7,631.20	6,288.68
2024	7,247.00	11,559.00
2023	7,730.00	19,089.46
2022	5,695.00	13,131.71
2021	4,186.00	10,898.45
2020	3,885.00	13,951.98
2019	4,075.00	11,833.02
2018	2,420.00	6,269.23
2017	2,075.00	8,716.38
2016	1,570.00	4,165.25
2015	1,800.00	6,484.63
2014	2,325.00	7,436.83
2013	1,120.00	7,167.71

### Actual Annual Cost:

<b>-1,342.52</b>
<b>4,435.03</b>
<b>11,359.46</b>
<b>7,436.71</b>
<b>6,712.45</b>
<b>10,066.98</b>
<b>7,758.02</b>
<b>3,849.23</b>
<b>6,641.38</b>
<b>2,595.25</b>
<b>4,684.63</b>
<b>5,111.83</b>
<b>6,047.71</b>



Clerk Report: 2025-09-10/01

Meeting Date: September 10, 2025

Subject: **Consent Application #6/24**

Regular Council Meeting

Prepared by: CAO/Clerk-Treasurer Sara Dinsdale

---

Council reviewed the attached Consent Application #6/24 – Part of Lot 15, Concession 7 at its regular Council meeting held on August 14, 2024. Below is the resolution:

*“Resolution 2024-192*

*Moved: Janet Gordanier*

*Seconded: Dave Leask*

*BE IT RESOLVED THAT THE COUNCIL OF THE TOWNSHIP OF HILTON does recommend to the St. Joseph Island Planning Board that the application by M. & A. Jagger for the consent to sever the West half of Lot 7, Concession 15, Township of Hilton, into 2 parcels be approved subject to the following conditions:*

*All property taxes are paid up to date as well as satisfying any requirements set by the Planning Board. Council recommends that the site inspection be conducted by someone other than the applicant. \*CARRIED\**

At the regular Council meeting held on September 11, 2024, council reviewed the attached letter received regarding the notice of approval of Consent Application #6/24. Below is the excerpt from the minutes:

*“Council discussed the letter that was received by Mr. Michael Jagger, Secretary-Treasurer of the St. Joseph Island Planning Board. The letter was written to provide notice that the consent application to sever Mr. Jagger’s west ½ of Lot 7 Concession 15, Hilton Township with the remainder of the West ½ of Lot 7, Concession 15, consisting of two parts connected by a right-of-way was approved. Council made note that the letter was written by the applicant and addressed to the applicant and felt that may be a conflict of interest. A suggestion was made that in the future, if a similar conflict arises, that perhaps someone other than the applicant could write the letter.”*

According to the details listed on page 2 of the Consent to Sever Application, after the severance would occur, a recreational dwelling would remain on the portion to be severed and a storage garage would remain on the portion to be retained.

Prior to the severance, both of these structures meet the regulations of the Township’s Zoning by-law. The severance appears to create a situation of non-conformity with the zoning by-law, by removing the portion of land that contains the cottage. That change alters the portion that will retain the accessory structure as it will now be located on an otherwise vacant lot with no primary





use. This doesn't appear to meet the definition of legal non-conforming, since the lots would have had to exist in that form at the time the zoning by-law was passed in 2011. Instead, it creates a contravention of the by-law and does not seem to follow the original intent of the Official Plan.

I have included sections from the St. Joseph Island Zoning By-Law #1025-11 below that relate to this matter:

#### Section 4.1: Accessory Buildings, Structures and Uses

"Where this By-law provides that land may be used or a building or structure may be erected or used for a purpose, that purpose may include any detached accessory buildings, accessory structure or accessory uses located on the same lot as the primary use to which they are related."

#### Section 4.16: Non-Conforming Uses

*No lands shall be used and no building or structure shall be used except in conformity with the provisions of this By-law unless such use existed before the date of passing this By-law and provided that it has continued and continues to be used for such purpose, and that such use, when established, was not contrary to a By-law passed under Section 34 of the Planning Act, R.S.O 1990, cP. 13 or a predecessor thereof that was in force at that time.*

I have included sections from The Official Plan below that relate to this matter:

#### Section E3.: Non-Conforming/Non-Complying Uses:

1. *As a general rule, existing uses that do not conform with the policies of this Plan are intended to be gradually phased out so that the affected land use may change to a use which is in conformity with the goals of the Official Plan and the implementing zoning by-law. and;*

#### Section E3.2: Non-Complying Lots states:

1. *A non-complying lot in existence **prior to** the effective date of the implementing zoning by-law that does not meet the lot area and/or lot frontage requirements contained within the implementing zoning by-law may be used and buildings thereon may be erected, enlarged, repaired or renovated, provided:*
  - a. the use conforms with the applicable policies of this Plan and the implementing zoning by-law;*
  - b. the buildings or structures comply with all of the other provisions of the implementing zoning by-law; and*
  - c. the lot has a minimum lot area of 929 square metres.*



Although the deadline to appeal this severance with the Ontario Land Tribunal has passed, and the severance has not been completed and the 5% cash in lieu of parkland purposes has not been paid, I am bringing this to Council's attention as perhaps this item was missed by the Planning Board when it was reviewed at the Planning Board meeting held on August 19, 2024.

I am requesting that Council consider the below options regarding this matter:

- Option 1: Consider the lot in contravention of the zoning by-law and require that a zoning by-law amendment be applied for to allow for an accessory structure on a vacant parcel of land. Request that the Planning Board revisit their conditional approval and delay final approval of the consent until a zoning amendment has been approved
- Option 2: Allow the severance to proceed as-is with no zoning amendment required/lot considered legal non-conforming
- Option 3: Request that the applicant remove his consent to sever application

# **ST. JOSEPH ISLAND PLANNING BOARD**

**P.O. Box 290**

**Richards Landing, Ontario**

**P0R 1J0**

Telephone: 705-542-4606

Email: [sjiplanningboard@gmail.com](mailto:sjiplanningboard@gmail.com)

## **MEMO**

To: Sara Dinsdale, Township of Hilton

From: Michael Jagger, Secretary Treasurer

Date: July 10, 2024

Re: Consent Application # 6/24 - M. & A. Jagger – Pt. Lot 7, Concession 15, Hilton Twp.

Enclosed are copies of the Notice of Application and the full application for the above.

You will note that this application proposes to sever an already developed 1 hectare (2.5 acre) parcel from a 22 hectare parcel, for estate planning purposes. No further development is proposed.

Any comments or recommendations the municipality may have on this application should be delivered to me before August 19, 2024.

If you have any questions, or need any assistance, then feel free to email or call.

Thanks,



Michael Jagger

## ST. JOSEPH ISLAND PLANNING BOARD

### NOTICE OF APPLICATION FOR CONSENT TO SEVER LAND

**TAKE NOTICE** that the St. Joseph Island Planning Board has received a complete application for consent to sever land and will meet to consider this application on:

**Monday, August 19<sup>th</sup>, 2024 at 7:00 p.m.**

at the

Township of Hilton Municipal Office  
2983 Base Line Rd. (Hwy. 548), Hilton Beach, Ontario

The purpose and effect of the subject application for consent is to permit the severance of of the West ½ of Lot 7, Concession 15, Township of Hilton. The parcel proposed to be severed consists of 1 hectare (about 2.5 acres) of waterfront land with frontage of about 67 metres (220 ft.) on Twin Lakes, with access via a privately maintained right of way from Whybourne Rd., and has a cottage located thereon. The lands proposed to be retained consists of two parts connected by a right of way. One part is a vacant shoreline residential parcel of about 1 hectare (2.5 acres) which also has frontage on Twin Lakes, and is accessed from Whybourne Rd. and M&N Line Rd. The other part is a vacant bushland parcel of about 20 hectares (50 ac.) with the Kaskawong stream running through it and frontage on P Line Rd. and on an unopened portion of Whybourne Rd.

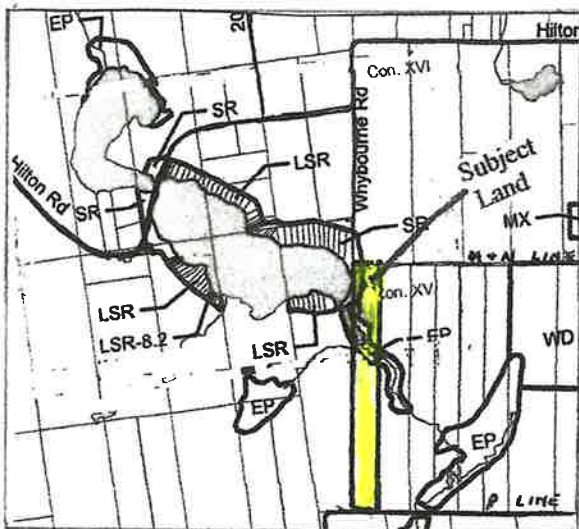
ADDITIONAL INFORMATION regarding the application is available for inspection by contacting the Secretary-Treasurer of the St. Joseph Island Planning Board at the address shown herein.

ANY PERSON may attend the meeting and/or make written or verbal representation either in support of or in opposition to the proposed consent. If a person or public body that files an appeal of a decision of the St. Joseph Island Planning Board in respect of the proposed consent does not make written submission to the St. Joseph Island Planning Board before it gives or refuses to give a provisional consent, the Ontario Land Tribunal may dismiss the appeal.

If you wish to be notified of the decision of the St. Joseph Island Planning Board in respect of the proposed consent, you must make a written request to:

**St. Joseph Island Planning Board**  
P.O. Box 290  
Richards Landing, Ontario P0R1J0

### KEY MAP



Dated at St. Joseph Island  
this 8<sup>th</sup> day of July, 2024

  
Amanda Richardson, Assist. Secretary-Treasurer  
St. Joseph Island Planning Board  
Telephone: 705-542-4606  
Email: [sjiplanningboard@gmail.com](mailto:sjiplanningboard@gmail.com)

Applicant(s): Michael & Andrea Jagger  
Consent Application # 6/24

# St. Joseph Island Planning Board APPLICATION FOR CONSENT

1. Name of Owner(s): ....MICHAEL JAGGER.... Telephone No. 205-542-4606  
ANDREA JAGGER

Mailing Address:.....P.O. Box 262.....

.....RICHARDS LANDING, ON.....Postal Code.....P.O.R. 1 J0.....

Name of Owner's Solicitor or authorize agent (if any): .....N/A.....

Address: .....

.....Postal Code:.....  
(The owner's written authorization is required if this application is signed by a solicitor or agent)

***Please specify to whom communication regarding this application should be sent:***

**Owner** X                      **Solicitor** \_\_\_\_\_                      **Agent** \_\_\_\_\_

Email address: .....mikeyjag@hotmail.com.....

2. (a) Type and Purpose of Transaction: (check appropriate spaces)

Transfer: ☒ creation of new lot(s)  
☐ addition of a lot  
☒ an easement  
☐ other (specify) \_\_\_\_\_

Other: ☐ a charge/mortgage  
☐ a lease  
☐ correction of title

- (b) Number of new lots (not including retained lots) proposed: ...../.....

- (c) Name of Person(s), if know, to whom the land or interest in the land is to be transferred, charged or leased: ***and relationship of any:***

self (estate planning)

- (d) *If a lot addition, identify the lands to which the parcel will be added:*

3. Location of the Subject Land: (complete applicable lines and include entire holdings)

Municipality HILTON TOWNSHIP <sup>PART</sup> Lot(s) No. 7

Concession/Plan 15.....Reference Plan No.....Part(s) No.....

Road/Street Name and Number 3302 WYBOURNE RD.

#### 4. Description of Subject Land

		<u>PORTION TO BE SEVERED</u>	<u>PORTION TO BE RETAINED</u>
<b>4.1 Description</b>	Frontage	<u>220 FT.</u>	<u>± 495' + 220'</u>
	Depth	<u>495 FT.</u>	<u>495 FT. PLUS ± 4510 FT</u>
	Area	<u>2.5 ACRES.</u>	<u>53.5 AC.</u>
<b>4.2 Use of Property</b>	Existing Use	<u>WATERFRONT RESIDENTIAL</u>	<u>VACANT / BUSHLAND</u>
	Proposed Use	<u>SAME</u>	<u>SAME</u>
<b>4.3 Buildings or Structures</b>	Existing	<u>RECREATIONAL DWELLING</u>	<u>STORAGE GARAGE</u>
	Proposed	<u>SAME</u>	<u>SAME</u>
		<u>NO NEW BUILDINGS</u>	
<b>4.4 Type of Access</b> (check appropriate space)			
- Provincial highway			
- Municipal road, maintained all year			✓
- Municipal road, maintained seasonally			✓
- Other public road	✓		✓
- Right of way (i.e. private road)			
- Water access			

(If access to the subject land is by water only, describe the parking and docking facilities to be used and the approximate distance of these facilities from the subject land and the nearest public road: .....)

	PORTION TO BE <u>SEVERED</u>	PORTION TO BE <u>RETAINED</u>
<b>4.5 Type of Water Supply</b> <b>(check appropriate space)</b>		N/A
- Publicly owned and operated pipd water system	_____	_____
- Privately owned and operated individual well	_____	_____
- Privately owned and operated communal (shared) well	_____	_____
- Other means (describe)	<u>LAKE</u>	<u>NONE PROPOSED</u>
<b>4.6 Type of Sewage Disposal</b> <b>(check appropriate space)</b>		N/A
- Publicly owned and operated sanitary sewage system	_____	_____
- Privately owned and operated individual septic system	<u>✓</u>	_____
- Privately owned and operated communal (shared) septic system	_____	_____
- privy	<u>✓</u>	_____
- other means (describe)	_____	<u>NONE PROPOSED</u>
<b>4.7 Other Services</b> <b>(Check if the service is available)</b>		
- electricity	<u>✓</u>	<u>✓</u>
- telephone	<u>✓</u>	<u>✓</u>
- busing	_____	_____
- garbage collection	_____	_____

5.1 What is the existing Official Plan designation of the subject land? ....SHORELINE..

5.2 What is the present zoning of the subject land? ..SHORELINE.....RESIDENTIAL...

5.3 Are there any easements or restrictive covenants affecting the subject land?  
Yes \_\_\_\_ No X If yes, describe the easement or covenant and its effect:

5.4 *If any of the following uses or features are on the subject land or within 500 metres of the subject land, unless otherwise specified, please check the appropriate boxes that apply.*

<u>Use or Feature</u>	<u>On the Subject Land</u>	<u>Within 500 Metres or as Specified</u>
An agricultural operation, including livestock facility or stockyard	_____	_____
A landfill	_____	_____
A sewage treatment plant or waste stabilization plant	_____	_____
A provincially significant wet land (Class 1, 2 or 3 wetland)	_____	_____
A provincially significant wetland within 120 metres of the subject lands	_____	_____
Flood plain	_____	_____
A pit or quarry	_____	_____

6.1 Has the subject land ever been the subject of an application for approval of a plan of subdivision or a consent under the Planning Act? Yes \_\_\_\_ No X Unknown \_\_\_\_.  
If YES, and known, provide the Ministry's application file number and the decision made on the application: .....

6.2 *If this application is a re-submission of a previous consent application, describe how it has been changed from the original application.*

6.3 Has any land been severed from the parcel originally acquired by the owner of the subject land? Yes \_\_\_\_ No X  
If YES, and if known, provide for each parcel severed, the date of transfer, the name of the transferee and the land use: .....



- 6.4 Is the subject land currently the subject of any other application under the Planning Act? (such as an application for an official plan amendment, zoning by-law amendment, minor variance, another consent or plan of subdivision) Yes \_\_\_ No ☒ Unknown \_\_\_  
If YES, provide the file number and status of that application:

.....  
.....

7. This application must be accompanied by a sketch showing the following:

- the boundaries and dimensions of the subject land, the part that is to be severed and the part that is to be retained;
- the boundaries and dimensions of any land abutting the subject land that is owned by the owner of the subject land;
- the distance between the subject land and the nearest township lot line or landmark;
- the location of all land previously severed from the parcel originally acquired by the current owner of the subject land;
- the approximate location of all natural and artificial features on the subject land and on the land that is adjacent to the subject land that, in the opinion of the applicant may affect the application; such as buildings, roads, watercourses, drainage ditches, wooded areas, wetland, wells and septic systems;
- the existing uses on adjacent land, such as residential, agricultural and commercial uses;
- the location, width and name of any roads within or abutting the subject land, indicating whether it is an unopened road allowance, a public travelled road, a private road or a right of way;
- if access to the subject land is by water only, the location of the parking and boat docking facilities to be used; and
- the location and nature of any easement affecting the subject land.

8. Is this application consistent with the policy statements issued under subsection 3(1) of the Planning Act (i.e. Provincial Policy Statement)? Yes ☒ No \_\_\_

- 9.1 Is the subject land within an area of land designated under any provincial plan or plans?  
Yes \_\_\_ No ☒

- 9.2 If yes, does the application conform to the applicable provincial plan or plans?  
Yes \_\_\_ No \_\_\_

10. If there is any other information that you think maybe useful to the Planning Board or other Agencies in reviewing this application, please explain below or attach on a separate page.

..... NO NEW DEVELOPMENT PROPOSED - APPLICATION FOR .....  
..... ESTATE PLANNING PURPOSES ONLY .....  
.....

**AFFIDAVIT OR SWORN DECLARATION**

I, MICHAEL JAGGER of the CITY OF SAULT STE MARIE  
in the DISTRICT OF ALBION make oath and say (or solemnly declare)  
that the information contained in this application is true and that the information contained in  
the documents that accompany this application is true.

Sworn (or declared) before me

at the CITY OF SAULT STE MARIE

in the PROVINCE OF ONTARIO

this 28 day of JUNE 20 24

  
Applicant

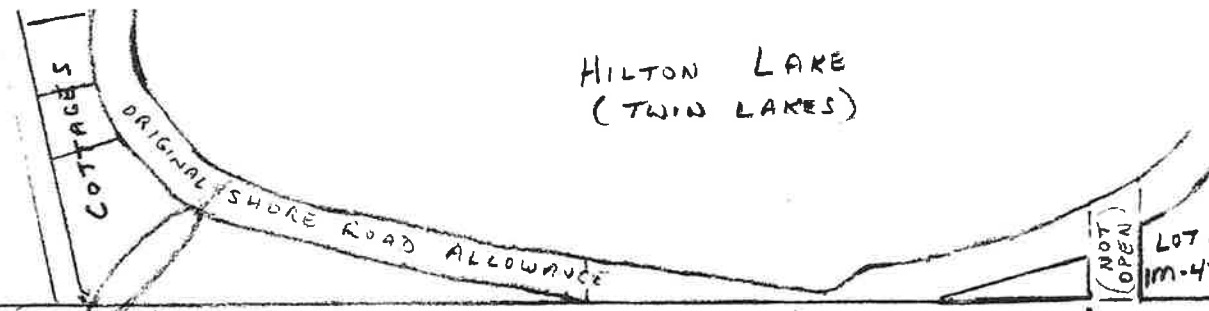
  
Commissioner of Oaths

Dora-Lee Rita Wilson, a Commissioner  
etc., Province of Ontario, for the  
Law Office of Hugh MacDonald.  
Expires December 2, 2028.

NOTE: If the applicant is not the owner of the subject land, the written authorization of  
the owner that the applicant is authorized to make the application must  
accompany this application.

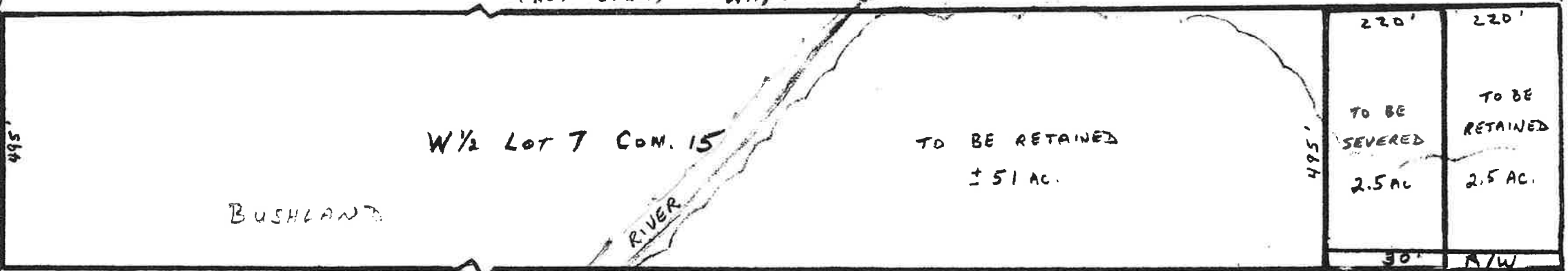
BUSHLAND  
LOT 21, CON N  
± 75 AC.

HILTON LAKE  
(TWIN LAKES)



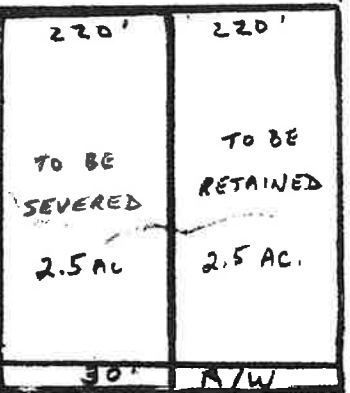
(NOT OPEN) WHYBOURNE RD

(NOT OPEN)  
LOT 1  
1M-4



W 1/2 LOT 7 CON. 15

TO BE RETAINED  
± 51 AC.



BUSHLAND

RIVER

± 4,950'

BUSHLAND

E 1/2 LOT 7, CON. 15

± 56 AC.

W 1/2 LOT 6, CON. 15

± 56 AC.

BUSHLAND

BUSHLAND  
LOT 21  
CONCESSION P  
P LINE ROAD  
LOT 22

(NOT MAINTAINED)  
LOT 6  
BUSHLAND  
CONCESSION  
LOT 7  
BUSHLAND  
± 100 AC.

# ST. JOSEPH ISLAND PLANNING BOARD

P.O. Box 290

Richards Landing, ON

P0R 1J0

Telephone: (705) 542-4606

Email: [sjiplanningboard@gmail.co](mailto:sjiplanningboard@gmail.co)

August 21, 2024

Michael & Andrea Jagger

P.O. Box 262

Richards Landing, ON

P0R 1J0

Dear Sir/Madam:

## **Re: Consent Application # 6/24 - Part of Lot 15, Concession 7, Township of Hilton**

Notice is hereby given that this approval authority has provisionally approved the above noted application for consent. This provisional consent is subject to the following conditions:

1. This approval shall apply to the severance of one new shoreline residential lot from the west ½ of Lot 7 Concession 15, Hilton Township with the remainder of the west ½ of Lot 7, Concession 15, consisting of two parts connected by a right-of-way.
2. Prior to the deeds for this transaction being stamped:
  - i. All property taxes levied against the subject properties shall be paid in full; and
  - ii. The applicant shall convey 5% of the subject lands to the municipality, if requested, for park purposes. Alternatively, the municipality may require cash in lieu of all or a portion of such conveyance; and
  - iii. The transferor and the transferee shall have acknowledged in writing that they are aware that any new development on the shoreline residential parcels being severed or retained may be restricted until a Site Plan Agreement is entered into between the landowner and the municipality in accordance with the provisions of Section D2.5.2 of the St. Joseph Island Official Plan as it exists on the date of this decision.
3. The subject transaction shall be completed within two years of the date of notice of this approval.

If these conditions have not been fulfilled within two years from the giving of this notice, then this application for consent will thereupon be deemed to be refused.

You will be entitled to receive notice of any changes to the conditions of the provisional consent if you have made a written request to be notified of changes to the conditions of the provisional consent.

Any person or agency may appeal to the Ontario Land Tribunal against this decision, or any or all of the conditions imposed, by filing with the Secretary-Treasurer of the St. Joseph Island Planning Board, a notice of appeal setting out written reasons in support of the appeal, and must be accompanied by payment to the Secretary-Treasurer of the fee required by the Ontario Land Tribunal.

**The last date on which a notice of appeal may be filed is September 11<sup>th</sup>, 2024.**

Only individuals, corporations and public bodies may appeal decisions in respect of applications for consent to the Ontario Land Tribunal. A notice of appeal may not be filed by an unincorporated association or group. However, a notice of appeal may be filed in the name of an individual who is a member of the association or group on its behalf.

All submissions received relating to this application were considered in support of this application.


Additional information regarding this application for consent is available for inspection by contacting the Secretary-Treasurer of the St. Joseph Island Planning Board at the address shown herein.

If you have any questions, please do not hesitate to contact the undersigned.

Yours truly,



Michael Jagger  
Secretary-Treasurer  
St. Joseph Island Planning Board

c. Township of Hilton   
Algoma Public Health

9b)

Roll #28300: 3302 Whybourne Rd.  
West 1/2 of Lot 7, Concession 15, Township of Hilton

Assessment Value Roll #28300 (2024 Value) = \$ 102,000  
acres = 55.47

Value per acre= \$ 1,838.83

Acres of Land being sold = 2.5  
Therefore, \$1838.83 x 2.5 (acres being sold) = \$ 4,597.08

**Therefore, \$4597.08 x 5% = \$ 229.85 (Cash in lieu of parkland)**

9c)

## Hilton Township Administration

---

**From:** Michael Jagger <[sjiplanningboard@gmail.com](mailto:sjiplanningboard@gmail.com)>  
**Sent:** September 9, 2025 11:19 AM  
**To:** Amanda Richardson; Hilton Township Administration; Clerk Hilton Beach; Kaylee D'Angelo; Dave Leask; Robert Courtney; Pat Giunti; Bob Hope; [cross.piper60@gmail.com](mailto:cross.piper60@gmail.com); Richard Thomas; Jason Kennedy; Jody Wildman; Rod Wood  
**Cc:** Doug Clute  
**Subject:** New Official Plan Approved

We are pleased to advise that our new Official Plan has been approved by the Province effective September 5, 2025. This approval is however subject to numerous modifications that have been imposed by the Province without any consultation with the Board or its consultants.

A total of 38 modifications have been imposed, apparently in order to bring the Plan into conformity with the 2024 Provincial Policy Statement and the requirements of the Planning Act. While many of these modifications are minor in nature there have been some significant changes as well. Doug and I will be reviewing these changes in detail and plan to discuss them with our consultant and, if necessary, with the Ministry over the next week or so and hope to have full report for the Board at our next meeting on September 22nd.

Mike

--

Michael Jagger  
Secretary-Treasurer  
St. Joseph Island Planning Board  
P.O. Box 290  
Richards Landing, ON  
P0R 1J0

Telephone: 705-542-4606

Email: [sjiplanningboard@gmail.com](mailto:sjiplanningboard@gmail.com)



# Memo

Meeting Date: September 10, 2025

Subject: **Unsafe Cemetery Lots**

Regular Council Meeting

Prepared by: Sara Dinsdale, CAO/Clerk-Treasurer

---

There are multiple lots at the Grace United Cemetery that have been taped off as they are considered unsafe. Many headstones have fallen or are near falling, and many lots have sunken in quite a bit making it hazardous to walk.

The Township's Public Works Department plans to work on making these unsafe areas safer during the upcoming fall months.





Tel: (705) 945-0990  
Fax: +(705) 942-7979  
[www.bdo.ca](http://www.bdo.ca)

BDO Canada LLP  
747 Queen Street East  
P.O. Box 1109  
Sault Ste. Marie, Ontario  
P6A 5N7

June 16, 2025

Township of Hilton  
2983 Base Line  
Hilton Beach, Ontario  
P0R 1G0

Sara Dinsdale, Clerk-Treasurer

During the course of our audit of the consolidated financial statements ("financial statements") of Township of Hilton for the year ended December 31, 2024, we identified matters which may be of interest to management. The objective of an audit is to obtain reasonable assurance whether the financial statements are free of any material misstatement and it is not designed to identify matters that may be of interest to management in discharging its responsibilities. Accordingly an audit would not usually identify all such matters.

The responsibility for producing financial statements and ensuring adequate internal controls and sound business practices is the responsibility of the Board of Directors through management and is a part of management's overall responsibility for the ongoing activities of the municipality. Policies and procedures developed by the municipality to safeguard its assets and to provide reasonable assurance that errors and irregularities or illegal acts are promptly identified, must be properly monitored to ensure that all staff are complying with the guidelines provided. Where we determined, from our testing, that there exists a need for improvement in existing systems of internal control or if we detected that the municipality's staff are not complying with the critical accounting policies and procedures provided by management, we increased our year-end testing of account balances to ensure that audit risk was kept to an appropriately low level.

The comments and concerns expressed herein did not have a material effect on the municipality's financial statements and, as such, our opinion thereon was without reservation. However, in order for the municipality to ensure the safeguarding of its assets and the accuracy of its records, we believe our comments and concerns should be taken into consideration by management. Our comments are not intended to reflect upon the honesty or competence of the municipality's employees.

The matters we have identified are discussed in Appendix 1.

This communication is prepared solely for the information of management and is not intended for any other purposes. We accept no responsibility to a third party who uses this communication.

We shall be pleased to discuss with you further any matters mentioned in this report at your convenience.



Tel: (705) 945-0990  
Fax: +(705) 942-7979  
[www.bdo.ca](http://www.bdo.ca)

BDO Canada LLP  
747 Queen Street East  
P.O. Box 1109  
Sault Ste. Marie, Ontario  
P6A 5N7

Yours sincerely,

A handwritten signature in black ink, appearing to read "J Archambault". The signature is fluid and cursive.

Jennifer Archambault, CPA, CA  
Partner through a corporation  
BDO Canada LLP  
Chartered Professional Accountants, Licensed Public Accountants

## **Appendix 1**

### **Segregation of Duties**

Municipal townships with limited staff are inherently subject to a lack of segregation of duties, and it is this weakness in controls that we would like to bring to attention of Council. One of the basic aspects of internal control is a separation of duties so no one person controls the handling of an asset and the recording in the books and records the same asset. This lack of segregation gives opportunity to the person controlling all functions to perpetrate a fraud. In small organizations this is not an uncommon practice due to the lack of funds to hire enough people to perform different functions of the accounting system. As auditors, we wish to draw council's attention to this important issue and encourage council to continue to provide oversight and review for its employees.

### **Cemetery Care and Maintenance Trust**

During the audit it was noted that much of the revenue related to the cemetery operations was transferred to the care and maintenance trust. Under the Bereavement Authority of Ontario specifically the Funeral, Burial and Cremation Services Act (2002) the items required to be transferred to the care and maintenance trust are interment rights, marker installations and monument or marker maintenance (if the cemetery is responsible for upkeep). In addition to this any interest earned in the care and maintenance trust should be transferred to the cemetery operations bank account. We recommend that going forward a tracking is kept of the transfers and that only those required are made.

# Township of Hilton

Audit report to the Reeve and Council for the  
year ended December 31, 2024

START

**BDO**

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For the year ended December 31, 2024



# To the Reeve and Council of Township of Hilton

We are pleased to provide you with this communication to highlight and explain key issues which we believe to be relevant to the audit of Township of Hilton (the "Township") consolidated financial statements for the year ended December 31, 2024.

The enclosed communication includes our approach to your audit, including: significant risks identified, the nature, extent, timing, and results of our audit work, and the terms of our engagement. We will also communicate any significant internal control deficiencies identified during our audit and confirm our independence.

During the course of our audit, management made certain representations to us—in discussions and in writing. We documented these representations in the audit working papers.

We look forward to discussing our communication with you. In the meantime, please feel free to contact us if you have any questions or concerns.

Yours truly,

BDO Canada LLP



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For the year ended December 31, 2024



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For the year ended December 31, 2024



## Audit at a glance

Your dedicated BDO audit team:



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Audit Partner

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Kamryn Rogers, CPA  
Audit Manager

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## Auditor's responsibilities: financial statements

We are responsible for forming and expressing an opinion on the consolidated financial statements that have been prepared by management, with oversight by those charged with governance. The audit of the consolidated financial statements does not relieve management or those charged with governance of their responsibilities. The scope of our work, as confirmed in our engagement letter, is set out below:

- ▶ Present significant findings to the Township including key audit and accounting issues, any significant deficiencies in internal control and any other significant matters arising from our work.
- ▶ Provide timely and constructive management letters. This includes deficiencies in internal control identified during our audit.
- ▶ Consult regarding accounting, income taxes, and reporting matters as requested throughout the year.
- ▶ Work with management to issue consolidated financial statements and tax returns in a timely manner.
- ▶ Identify and assess the risks of material misstatement due to fraud.
- ▶ Obtain sufficient and appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses.
- ▶ Respond appropriately to fraud or suspected fraud identified during the audit.







## Auditor's responsibilities: fraud risks

We are responsible for planning and performing the audit to obtain reasonable assurance that the consolidated financial statements are free of material misstatements, whether caused by error or fraud, by:

- ▶ Identifying and assessing the risks of material misstatement due to fraud;
- ▶ Obtaining sufficient and appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses; and
- ▶ Responding appropriately to fraud or suspected fraud identified during the audit.

The likelihood of not detecting a material misstatement resulting from fraud is higher than the likelihood of not detecting a material misstatement resulting from error because fraud may involve collusion as well as sophisticated and carefully organized schemes designed to conceal it.

### Behind the audit report



Learn how we audit your financial statements

[SEE OUR PROCESS](#)



## Auditor's responsibilities: fraud risks

For the year ended December 31, 2024

During the audit, we performed risk assessment procedures and related activities to obtain an understanding of the entity and its environment, including the Township's internal control, to obtain information for use in identifying the risks of material misstatement due to fraud and made inquiries regarding:

- ▶ Management's assessment of the risk that the consolidated financial statements may be materially misstated due to fraud, including the nature, extent and frequency of such assessments;
- ▶ Management's process for identifying and responding to the risks of fraud in the Township, including any specific risks of fraud that management has identified or that have been brought to its attention, or classes of transactions, account balances, or disclosures for which a risk of fraud is likely to exist;
- ▶ Management's communication, if any, to those charged with governance regarding its processes for identifying and responding to the risks of fraud in Township of Hilton; and
- ▶ Management's communication, if any, to employees regarding its view on business practices and ethical behavior.

We are not aware of any fraud affecting the Township. If you are aware of any instances of actual, suspected, or alleged fraud, please let us know.

## Audit at a glance

### Materiality

We determined materiality to be \$35,500 for the year ended December 31, 2024.

Misstatements are considered to be material if they could reasonably be expected to influence the decisions of users based on the consolidated financial statements.

Judgments about materiality are made in light of surrounding circumstances and include an assessment of both quantitative and qualitative factors and can be affected by the size or nature of a misstatement, or a combination of both.

We communicated all corrected and uncorrected misstatements identified during our audit to the Township, other than those which we determined to be "clearly trivial."

We encouraged management to correct any misstatements identified throughout the audit process.

### Our independence



We have complied with relevant ethical requirements and are not aware of any relationships between Township of Hilton and our Firm that may reasonably be thought to bear on our independence.

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## Status of the audit

We have substantially completed our audit of the year ended December 31, 2024 consolidated financial statements, pending completion of the following items:

- ▶ Receipt of signed management representation letter
- ▶ Subsequent events review through to the consolidated financial statements approval date
- ▶ Approval of consolidated financial statements by the Reeve and Council.

We conducted our audit in accordance with Canadian generally accepted auditing standards. The objective of our audit was to obtain reasonable, not absolute, assurance about whether the consolidated financial statements are free from material misstatement.

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## Audit findings

As part of our ongoing communications with you, we are required to have a discussion on our views about significant qualitative aspects of the Township's accounting practices, including accounting policies, accounting estimates and consolidated financial statements disclosures. We look forward to exploring these topics in depth and answering your questions. A summary of the key discussion points are below:

Financial statement areas	Risks noted	Audit findings
Revenue	Risk surrounding fraud in revenue streams due to the nature of certain user fees.	Reviewed revenue recognition policy for consistency with the professional standards. No issues noted.

For the year ended December 31, 2024



BDO'S DIGITAL AUDIT SUITE

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## Internal control matters

During the audit, we performed the following procedures regarding the Township's internal control environment:

- ▶ Documented operating systems to assess the design and implementation of control activities that were relevant to the audit.
- ▶ Discussed and considered potential audit risks with management.

We considered the results of these procedures in determining the extent and nature of audit testing required.



We are required to report to you in writing about any significant deficiencies in internal control that we have identified during the audit.

A significant deficiency is defined as a deficiency or combination of deficiencies in internal control that merits the attention of those charged with governance.

The audit expresses an opinion on the Township's consolidated financial statements. As a result, it does not cover every aspect of internal controls—only those relevant to preparing the consolidated financial statements and designing appropriate audit procedures. This work was not for the purpose of expressing an opinion on the effectiveness of internal control.

No control deficiencies were noted that, in our opinion, are of significant importance to discuss.



## How we audit financial statements: Our audit process

### IDENTIFY AND ASSESS RISK

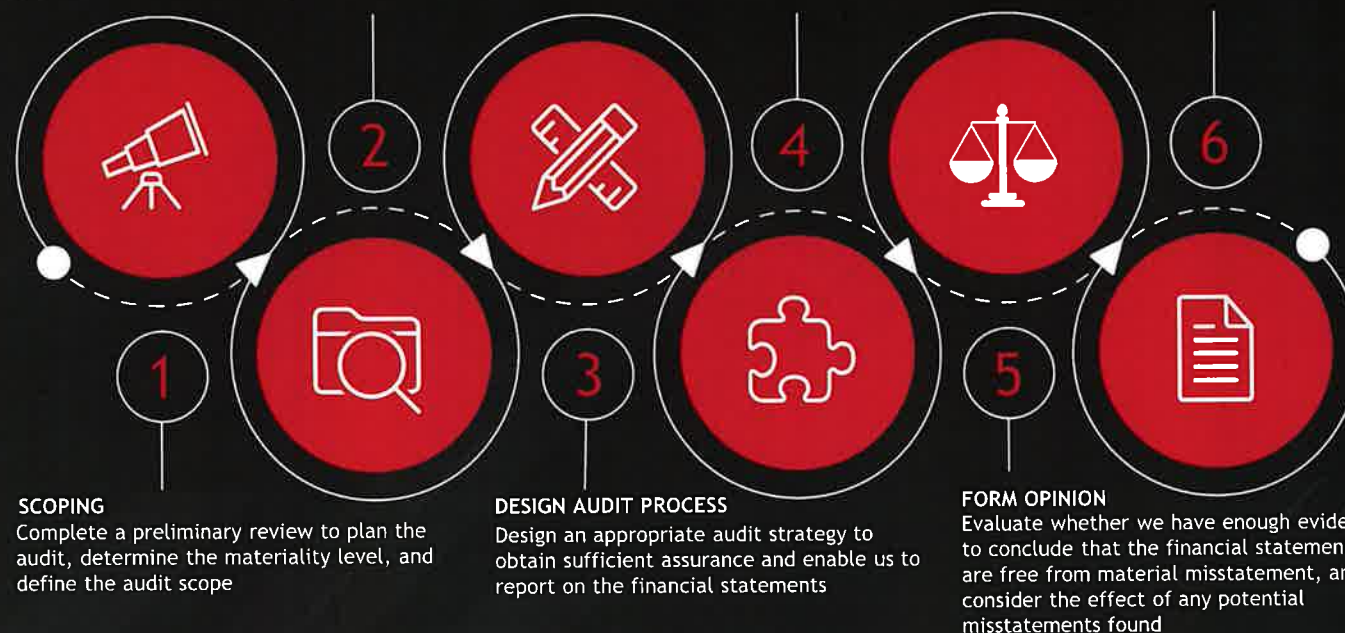
Focus on those areas of financial statements that contain potential material misstatements as a consequence of the risks you face

### OBTAIN AUDIT EVIDENCE

Perform audit procedures while maintaining appropriate degree of professional skepticism, to conclude whether or not the financial statements are presented fairly

### COMMUNICATION

Communicate our opinion and details of matters on which we are required to communicate





## Our audit approach: Responsiveness in action

Our firm is deliberately structured to allow one partner to every six staff members. This means easy access to senior staff and the lead partner throughout your audit. It also helps our team gain a better understanding of your organization.

Our audit process differs from the typical audit in our use of in-field reviews. The benefit of these in-field reviews is that final decision-makers are on site ensuring issues are resolved and files closed quickly.

We offer clients the full-service expertise of a national firm. Yet we maintain a local community focus. The comprehensive range of services we deliver is complemented by a deep industry knowledge gained from over 100 years of working within local communities.



### CONSISTENCY

Drives consistency and quality in audit execution throughout BDO, enabling us to be responsive to your size and location needs

### A DIGITAL APPROACH

We promote a paperless audit where we perform and document our audit and exchange information with you and your team using technology

### EXCEPTIONAL DELIVERY

Using our highly trained teams, underpinned by an exceptionally intuitive audit methodology, to enable timely and efficient delivery of your audit

Discover how we're accelerating audit quality



## Audit Quality Report

We collected our core beliefs around audit quality, the very practical steps we take to sustain it, and the progress we have made to accelerate its quest.

[Follow our progress](#)





## BDO's digital audit suite

Our digital audit suite of technologies enables our engagement teams to conduct consistent risk-based audits, both domestically and internationally, with maximum efficiency and minimal disruption to our clients' operations and people.

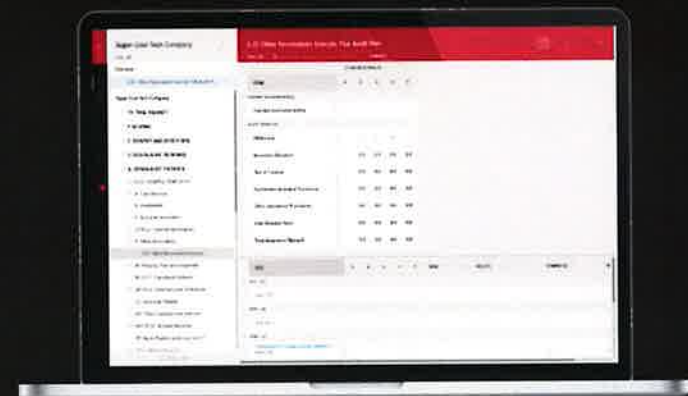
### APT Next Gen

Our audit software and documentation tool, APT, is an integral part of our audit methodology. Our professionals engage APT to devise and perform appropriate, risk-based audit procedures and testing based on applicable Canadian Auditing Standards (CASs), as well as to factor in engagement and industry-specific objectives and circumstances.

APT enables us to deliver an audit that fits your organization—whether large or small; complex or basic.

This sophisticated tool also amplifies two key attributes of our audits: consistency and quality. The quality framework that we developed measures our audit performance with hard quality indicators and reflects our indispensable culture for quality. To see our audit quality and consistency in action, look no further than how our teams share best audit practices for continuous improvement.

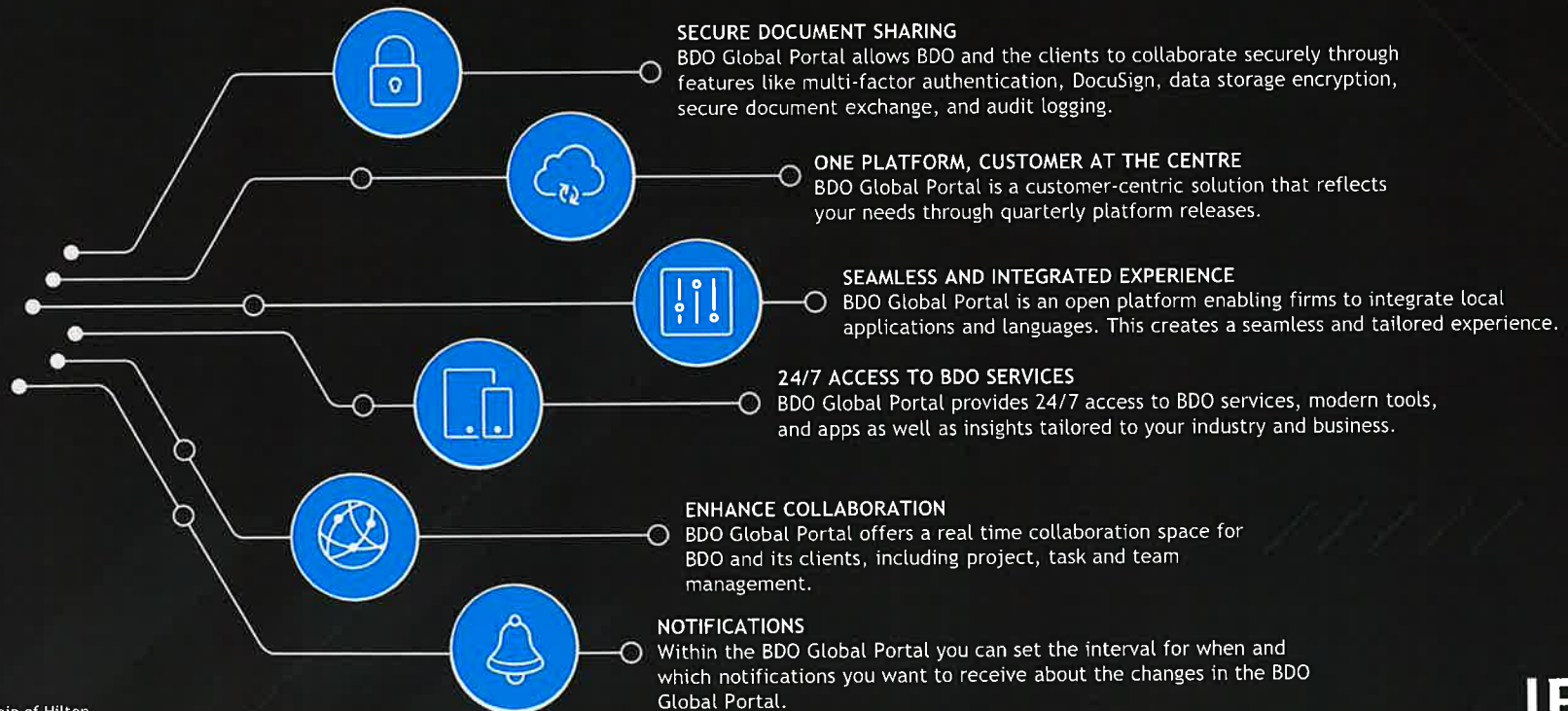
Through a strategic alliance with Microsoft and the introduction of new technology, this global, cloud-based application can now streamline and focus the audit process in even more ways for BDO professionals and their clients.





# BDO Global Portal

BDO Global Portal transforms and enhances your digital experience with your BDO advisors. Available at any time, Portal enables you to access all services, tools, apps, and information and to collaborate with your advisors in a seamless way through a flexible, appealing, and secure environment.





## Recommended Resource

Staying in the know with knowledge and perspective

### Key changes to financial reporting



When the rules of reporting change, you may need to fine-tune how to present financial statements and govern the organization.

[ACCESS OUR KNOWLEDGE CENTRE](#)

### The latest tax pointers



Corporate. Commodity. Transfer pricing. International tax. Government programs. Together they add up to immense differences on the organization's bottom line. Our tax collection keeps you current.

[STAY ON TOP OF TAXES](#)

### Trending topics



As a community of advisors with the best interests of our clients in mind, we keep our ear to the ground to bring insights and perspectives related to key business trends to you.

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## Recommended Resource

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For the year ended December 31, 2024

## Spotlight on ESG



Transformative world events—an international health crisis, social movements, shareholder and investor values, global supply chains, energy transition, smart cities, and sustainable finance—are transforming Canadian business.

Standards and regulations are rapidly changing to reflect the goals of all of your stakeholders. Organizations, investors, and customers are embracing environmental, social, and governance (ESG) considerations as important measures of success. Non-financial and financial information is becoming more interconnected.

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### ESG Insights



Sector insights at your convenience

**EXPLORE NOW**

**Township of Hilton  
Consolidated Financial  
Statements  
For the year ended December 31, 2024**

**Township of Hilton**  
**Consolidated Financial Statements**  
**For the year ended December 31, 2024**

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## Township of Hilton Management's Responsibility for Financial Reporting

December 31, 2024

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The accompanying consolidated financial statements of the Township of Hilton are the responsibility of management and have been approved by the Reeve and Clerk-Treasurer on behalf of Council.

The consolidated financial statements have been prepared by management in accordance with Canadian public sector accounting standards. Consolidated financial statements are not precise since they include certain amounts based on estimates and judgements. When alternative accounting methods exist, management has chosen those it deems most appropriate in the circumstances, in order to ensure that the consolidated financial statements are presented fairly, in all material respects.

The municipality maintains systems of internal accounting and administrative controls of high quality, consistent with reasonable cost. Such systems are designed to provide reasonable assurance that the financial information is relevant, reliable and accurate and the municipality's assets are appropriately accounted for and adequately safeguarded.

The municipal Council is responsible for ensuring that management fulfills its responsibilities for financial reporting and is ultimately responsible for reviewing and approving the consolidated financial statements.

The consolidated financial statements have been audited by BDO Canada LLP in accordance with Canadian generally accepted auditing standards on behalf of the ratepayers and inhabitants of the municipality. The accompanying Independent Auditors' Report outlines their responsibilities, the scope of their examination and their opinion on the municipality's consolidated financial statements.

 Reeve

 Clerk-Treasurer





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BDO Canada LLP  
747 Queen Street East  
P.O. Box 1109  
Sault Ste. Marie, Ontario  
P6A 5N7

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## Independent Auditor's Report

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To the Members of Council, Inhabitants and Ratepayers of Township of Hilton

### **Opinion**

We have audited the consolidated financial statements of Township of Hilton (the Township), which comprise the consolidated statement of financial position as at December 31, 2024 and the consolidated statements of operations, change 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 consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Township as at December 31, 2024, and its consolidated results of operations, its consolidated changes in net financial assets and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

### **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 Consolidated Financial Statements* section of our report. We are independent of the Township 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 Consolidated Financial Statements**

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

In preparing the consolidated financial statements, management is responsible for assessing the Township'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 Township or to cease operations, or has no realistic alternative but to do so.

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

### **Auditor's Responsibilities for the Audit of the Consolidated Financial Statements**

Our objectives are to obtain reasonable assurance about whether the consolidated 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 consolidated financial statements.

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## Independent Auditor's Report (continued)

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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 consolidated 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 Township'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 Township'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 consolidated 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 Township 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.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Township to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

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.

*BDO Canada LLP*

Chartered Professional Accountants, Licensed Public Accountants

Sault Ste. Marie, Ontario

June 16, 2025

# Township of Hilton

## Consolidated Statement of Financial Position

December 31	2024	2023
<b>Financial assets</b>		
Cash and short term investments	\$ 1,483,191	\$ 1,178,268
Taxes receivable	93,391	87,465
Accounts receivable	32,593	63,251
	<u>1,609,175</u>	<u>1,328,984</u>
<b>Liabilities</b>		
Accounts payable and accrued liabilities	144,283	97,292
Obligatory park reserve fund	72,072	68,178
Deferred revenue - federal gas tax	92,728	67,189
Deferred revenue - grants	226,496	63,597
	<u>535,579</u>	<u>296,256</u>
<b>Net financial assets</b>	<u>1,073,596</u>	<u>1,032,728</u>
<b>Non-financial assets</b>		
Tangible capital assets (Schedule 1)	2,199,794	2,385,154
Prepaid expenses and inventory of supplies	10,187	8,780
	<u>2,209,981</u>	<u>2,393,934</u>
<b>Accumulated surplus (Note 3)</b>	<u>\$ 3,283,577</u>	<u>\$ 3,426,662</u>

On behalf of the Council:

 Reeve  
 Clerk-Treasurer

**Township of Hilton**  
**Consolidated Statement of Operations**

<b>For the year ended December 31</b>	<b>Budget</b>	<b>2024</b>	<b>2023</b>
<b>Revenue</b>			
Taxation (Note 2)	\$ 798,431	\$ 799,412	\$ 769,338
Government grants - Provincial	474,500	311,600	436,529
Government grants - Federal	-	(50,163)	2,270
Other municipalities	29,329	2,630	1,466
User fees and service charges	6,340	7,767	10,025
Licences, permits and rents	6,400	8,596	7,730
Penalties and interest on taxes	11,500	10,429	11,486
Investment income	27,600	31,840	29,027
Other income including gain (loss) of disposal of tangible capital assets	-	4,594	450
	<u>1,354,100</u>	<u>1,126,705</u>	<u>1,268,321</u>
<b>Expenses</b>			
General government	282,880	295,835	333,443
Protection services	159,407	124,156	126,231
Transportation services	476,476	408,725	377,781
Environmental services	50,000	53,086	42,139
Health services	169,384	173,590	166,624
Social and family services	163,346	171,419	163,326
Recreation and cultural services	33,532	37,720	33,774
Planning and development	4,275	5,259	4,264
	<u>1,339,300</u>	<u>1,269,790</u>	<u>1,247,582</u>
<b>Annual surplus (deficit)</b>	14,800	(143,085)	20,739
<b>Accumulated surplus, beginning of year</b>	3,426,662	3,426,662	3,405,923
<b>Accumulated surplus, end of year</b>	<u>\$ 3,441,462</u>	<u>\$ 3,283,577</u>	<u>\$ 3,426,662</u>

The accompanying notes are an integral part of these financial statements.

**Township of Hilton**

**Consolidated Statement of Change in Net Financial Assets**

<b>For the year ended December 31</b>	<b>Budget</b>	<b>2024</b>	<b>2023</b>
<b>Annual surplus (deficit)</b>	\$ 14,800	\$ (143,085)	\$ 20,739
Acquisition of tangible capital assets	-	(17,154)	(240,225)
Amortization of tangible capital assets	200,900	202,514	198,841
Prepaid expenses and inventory of supplies	-	(1,407)	(2,390)
<b>Net change in net financial assets</b>	215,700	40,868	(23,035)
<b>Net financial assets, beginning of year</b>	1,032,728	1,032,728	1,055,763
<b>Net financial assets, end of year</b>	\$ 1,248,428	\$ 1,073,596	\$ 1,032,728

The accompanying notes are an integral part of these financial statements.

**Township of Hilton**  
**Consolidated Statement of Cash Flows**

<b>For the year ended December 31</b>	<b>2024</b>	<b>2023</b>
<b>Operating transactions</b>		
Annual surplus (deficit)	\$ (143,085)	\$ 20,739
Items not involving cash		
Amortization	202,514	198,841
Increase in obligatory funds and deferred revenue	188,438	85,125
	<b>247,867</b>	<b>304,705</b>
Changes in non-cash operating balances		
Taxes receivable	(5,926)	(13,263)
Accounts receivable	30,658	89,745
Prepaid expenses and inventories of supplies	(1,407)	(2,390)
Accounts payable and accrued liabilities	46,991	7,273
Obligatory reserve and deferred revenue	3,894	1,552
	<b>322,077</b>	<b>387,622</b>
<b>Capital transactions</b>		
Acquisition of tangible capital assets	(17,154)	(240,225)
<b>Net change in cash and cash equivalents</b>	<b>304,923</b>	<b>147,397</b>
<b>Cash and cash equivalents, beginning of year</b>	<b>1,178,268</b>	<b>1,030,871</b>
<b>Cash and cash equivalents, end of year</b>	<b>\$ 1,483,191</b>	<b>\$ 1,178,268</b>

The accompanying notes are an integral part of these financial statements.

---

## Township of Hilton

### Notes to Consolidated Financial Statements

**December 31, 2024**

---

#### 1. Significant accounting policies

The consolidated financial statements of the municipality have been prepared in accordance with Canadian public sector accounting standards, as recommended by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants.

**Basis of Consolidation** These consolidated financial statements reflect the assets, liabilities, sources of financing and expenditures of all municipal organizations, committees and boards which are owned or controlled by the municipality. The following joint local boards/committees have been proportionately consolidated at the indicated percentages:

St. Joseph Island Museum Board - 21%  
Hilton Union Fire Department - 50%

**Cash and Cash Equivalents** Cash and cash equivalents include cash on hand, balances with banks and term deposits having a maturity of twelve months or less at acquisition which are held for the purposes of meeting short term cash commitments.

**Financial Instruments** Cash and equity instruments quoted in an active market are measured at fair value. Accounts receivable, accounts payable, and long-term debt are measured at cost or amortized cost. The carrying amount of each of these financial instruments is presented on the statement of financial position.

Unrealized gains and losses from changes in the fair value of financial instruments are recognized in the statement of remeasurement gains and losses. Upon settlement, the cumulative gain or loss is reclassified from the statement of remeasurement gains and losses and recognized in the statement of operations. Interest and dividends attributable to financial instruments are reported in the statement of operations.

When investment income and realized and unrealized gains and losses from changes in the fair value of financial instruments are externally restricted, the investment income and fair value changes are recognized as revenue in the period in which the resources are used for the purpose specified.

For financial instruments measured using amortized cost, the effective interest rate method is used to determine interest revenue or expense.

All financial assets are tested annually for impairment. When financial assets are impaired, impairment losses are recorded in the statement of operations.

Transaction costs are added to the carrying value for financial instruments measured using cost or amortized cost. Transaction costs are expensed for financial instruments measured at fair value. Portfolio investments are recorded at cost. A write down is recorded where there has been a loss in value that is other than a temporary decline.

# Township of Hilton

## Notes to Consolidated Financial Statements

**December 31, 2024**

### 1. Significant accounting policies (continued)

<b>Tangible Capital Assets</b>	<p>Tangible capital assets are recorded at cost less accumulated amortization. Cost includes all costs directly attributable to acquisition or construction of the tangible capital asset including transportation costs, installation costs, design and engineering fees, legal fees and site preparation costs. Contributed tangible capital assets are recorded at fair value at the time of the donation, with a corresponding amount recorded as revenue. Amortization is recorded on a straight-line basis over the estimated life of the tangible capital asset commencing once the asset is available for productive use as follows:</p> <table> <tr> <td>Land improvements</td><td>25 to 50 years</td></tr> <tr> <td>Buildings</td><td>25 to 50 years</td></tr> <tr> <td>Machinery and equipment</td><td>5 to 30 years</td></tr> <tr> <td>Vehicles</td><td>10 to 25 years</td></tr> <tr> <td>Furnishings and fixtures</td><td>5 to 20 years</td></tr> <tr> <td>Infrastructure - roads, bridges and culverts</td><td>25 to 50 years</td></tr> </table>	Land improvements	25 to 50 years	Buildings	25 to 50 years	Machinery and equipment	5 to 30 years	Vehicles	10 to 25 years	Furnishings and fixtures	5 to 20 years	Infrastructure - roads, bridges and culverts	25 to 50 years
Land improvements	25 to 50 years												
Buildings	25 to 50 years												
Machinery and equipment	5 to 30 years												
Vehicles	10 to 25 years												
Furnishings and fixtures	5 to 20 years												
Infrastructure - roads, bridges and culverts	25 to 50 years												
<b>Collection of Taxes on Behalf of Other Taxation Authorities</b>	<p>The township collects taxation revenue on behalf of other entities. Such levies, other revenues, expenses, assets and liabilities with respect to the operations of these other entities are not reflected in these consolidated financial statements.</p>												
<b>Retirement Benefits</b>	<p>The municipality provides pension benefits to specified employees through the Ontario Municipal Employees Retirement Fund (OMERS), a multi-employer plan. The municipality's contributions due during the period are expensed as incurred.</p>												
<b>Deferred Revenue</b>	<p>Funds received for specific purposes which are externally restricted by legislation, regulation or agreement and are not available for general municipal purposes are accounted for as deferred revenue on the consolidated statement of financial position. The revenue is recognized in the consolidated statement of operations in the year in which it is used for the specified purpose.</p>												
<b>Government Transfers</b>	<p>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.</p>												
<b>Revenue Recognition</b>	<p>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. Taxes receivable are recognized net of an allowance for anticipated uncollectable amounts.</p>												



# Township of Hilton

## Notes to Consolidated Financial Statements

**December 31, 2024**

### 1. Significant accounting policies (continued)

Conditional grant revenue is recognized to the extent the conditions imposed on it have been fulfilled. Unconditional grant revenue is recognized when monies are receivable.

Grants for the acquisition of tangible capital assets are recognized in the period in which eligible expenditures are made.

Sales of service and other revenue is recognized on an accrual basis.

#### **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 at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from management's best estimates as additional information becomes available in the future.

#### **Trust Funds**

Funds held in trust by the township are not included in these consolidated financial statements. The financial activity and financial position of the trust funds are reported separately.

### 2. Taxation

	<u>2024</u>	<u>2023</u>
Residential and multi-residential	\$ 928,084	\$ 895,542
Commercial and industrial	3,951	3,509
Taxation from other governments	<u>6,401</u>	<u>6,273</u>
	<b>938,436</b>	<b>905,324</b>
Deduct: amounts received or receivable for school boards	<u>(139,024)</u>	<u>(135,986)</u>
	<b><u>\$ 799,412</u></b>	<b><u>\$ 769,338</u></b>

Property tax billings are prepared by the municipality based on an assessment roll prepared by Municipal Property Assessment Corporation ("MPAC"), an agency of the Ontario government. All assessed property values in the municipality were reviewed and values established based on a common valuation date which was used by the municipality in computing the property tax billings. However, property tax revenue and taxes receivable of the municipality are subject to measurement uncertainty as ratepayers may appeal the values assessed.

## Township of Hilton

### Notes to Consolidated Financial Statements

**December 31, 2024**

#### **3. Accumulated surplus**

	2024	2023
Reserves set aside for specific purposes by Council		
Working funds	\$ 198,958	\$ 160,669
Office equipment	13,930	8,930
Physician recruitment	4,350	4,350
Protection services - fire	20,639	11,258
Volunteer fundraising	420	420
Transportation services - roadways	28,587	18,587
Succession planning	61,095	60,000
Museum	744	816
Modernization	31,726	31,372
Cannabis	20,780	20,450
COVID-19 Restart	35,038	34,531
Cenotaph	3,500	1,500
Enabling Accessibility	-	53,113
Total reserves	<u>419,767</u>	<u>405,996</u>
Reserve funds set aside for specific purposes by Council		
Protection services - fire	96,965	92,769
General government	149,018	142,490
General purposes	167,579	160,352
Transportation services - roadways equipment	195,392	186,766
Museum	33,994	32,627
Cemetery	21,068	20,508
Total reserve funds	<u>664,016</u>	<u>635,512</u>
Total reserves	1,083,783	1,041,508
Equity in tangible capital assets	<u>2,199,794</u>	<u>2,385,154</u>
	<u>\$ 3,283,577</u>	<u>\$ 3,426,662</u>

#### **4. Employee benefits plans liabilities**

OMERS provides pension services to more than 482,000 active and retired members and approximately 1,000 employers. Each year, an independent actuary determines the funding status of OMERS Primary Pension Plan (the Plan) by comparing the actuarial value of the invested assets to the estimated present value of all pension benefits that members have earned to date. The most recent actuarial valuation of the Plan was conducted at December 31, 2024. The results of this valuation disclosed total actuarial liabilities of \$142,489 million in respect of benefits accrued for service with actuarial assets at that date of \$139,576 million indicating an actuarial deficit of \$2.913 million. Because OMERS is a multi-employer plan, any pension plan surpluses or deficits are a joint responsibility of Ontario municipal organizations and their employees. As a result, the Township does not recognize any share of the OMERS surplus or deficit.

The amount contributed to OMERS for 2024 was \$20,259 (2023 - \$20,385) for current service and is included as an expense on the statement of operations.

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## Township of Hilton

### Notes to Consolidated Financial Statements

**December 31, 2024**

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#### **5. Public Sector Salary Disclosure Act**

For 2024, no employees were paid salaries, as defined in the Public Sector Salary Disclosure Act, 1996 of \$100,000 or more.

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#### **6. Trust funds**

Trust funds administered by the municipality amounting to \$15,798 (2023 - \$15,755) have not been included in the "Consolidated Statement of Financial Position" nor have their operations been included in the "Consolidated Statement of Operations".

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#### **7. Segmented information**

The municipality is a diversified local government institution that provides a wide range of services to its citizens. For management reporting purposes, municipal operations and activities are organized and reported by Fund. Funds were created for the purpose of recording specific activities to attain certain objectives in accordance with special regulations, restrictions or limitations.

Municipal services are provided by departments and their activities are reported in these funds. Certain departments that have been separately disclosed in the segmented information, along with the services they provide, are as follows:

##### **General government**

The administration department oversees the delivery of all government services. The department is responsible for ensuring that there are adequate policies and procedures in place to safeguard assets and to properly report financial activities. In addition, this department includes the governance activities of council.

##### **Protection**

Protection is comprised of the police, fire/emergency, by-law enforcement and building inspections departments. The mandate of the police department is to ensure the safety of the lives and property of citizens; preserve peace and good order; prevent crimes from occurring; detect offenders; and enforce the law. The fire/emergency department is responsible to provide fire suppression service; fire prevention programs; training and education related to prevention, detection or extinguishment of fires. The by-law enforcement and building inspection department ensures properties are in compliance with applicable legislation, by-laws, building standards and construction codes.

##### **Transportation**

The transportation department is responsible for the delivery of municipal public works services related to the planning, development and maintenance of roadway systems and winter control.

##### **Environmental**

The Township provides for the environmental needs of the municipality's citizens by purchasing service for garbage disposal, hazardous waste and recycling.

##### **Health**

Through the Algoma Health Unit, the municipality contributes to public health services and education and through the Algoma District Services Administration Board, to ambulance services.

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## Township of Hilton

### Notes to Consolidated Financial Statements

**December 31, 2024**

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#### **7. Segmented information (continued)**

##### **Social and family**

Through the Algoma District Services Administration Board, the municipality contributes to social assistance payments, child care services and social housing.

##### **Recreation and cultural**

The recreation and cultural department provides public services that contribute to neighbourhood development and sustainability through the provision of recreation and leisure services such as parks, fitness and sports programs. It provides public services that contribute to healthy communities through partnerships, promotion, prevention, protection and enforcement. The department also contributes towards the information and cultural needs of the municipality's citizens through the contribution to the local library and museum.

##### **Planning**

The planning department provides a diverse bundle of services. It manages development for business interests, environmental concerns, heritage matters and neighbourhoods through planning and community development activities. It facilitates economic development by providing services for the approval of all land development plans.

For each reported segment, revenues and expenses include both amounts that are directly attributable to the segment and amounts that are allocated on a reasonable basis. Therefore, certain allocation methodologies are employed in the preparation of segmented financial information.

The accounting policies used in these segments are consistent with those followed in the preparation of the consolidated financial statements as disclosed in the summary of significant accounting policies. For additional information see Schedule 1 - Consolidated Schedule of Segment Disclosure.

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#### **8. Financial instruments**

The Township is exposed to credit risk and liquidity risk from its financial instruments. This note describes the Township's objectives, policies and processes for managing those risks and the methods used to measure them. Further qualitative and quantitative information in respect of these risks is presented below and throughout these financial statements.

##### **a) Credit risk**

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The Township is exposed to credit risk through its cash and accounts receivable.

The Township's maximum exposure to credit risk at the financial statement date is the carrying value of its cash and accounts receivable as presented on the statement of financial position. The Township holds its cash accounts with large reputable financial institutions, from which management believes the risk of loss due to credit risk to be remote.

The Township is exposed to credit risk in accounts receivable which includes government and other receivables. The Township measures its exposure to credit risk with respect to accounts receivable based on how long the amounts have been outstanding and management's analysis of accounts including managements on-going monitoring of outstanding accounts. In the opinion of management, the credit risk exposure in accounts receivable is considered to be moderate.

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**Township of Hilton**  
**Notes to Consolidated Financial Statements**

**December 31, 2024**

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**8. Financial instruments (continued)**

**b) Liquidity risk**

Liquidity risk is the risk that the Township cannot repay its obligations when they become due to its creditors. The Township is exposed to this risk relating to its accounts payable and accrued liabilities.

The Township reduces its exposure to liquidity risk by monitoring cash and investing activities and expected outflow through extensive budgeting and maintaining enough cash to repay trade creditors as payables become due. In the opinion of management, the liquidity risk exposure to the Township is low.

**c) Market risk**

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency risk, interest rate risk and other price risk. The Township is mainly exposed to interest rate risk.

**i) Interest rate risk**

Interest rate risk is the potential for financial loss caused by fluctuations in fair value or future cash flows of financial instruments because of changes in market interest rates. The Township is exposed to this risk through its interest-bearing term deposits.

The Township's term deposit portfolio has fixed interest rates of 4.50% and maturities of August 2025. The Township does not use derivative instruments to reduce its exposure to interest rate risk. In the opinion of management, the interest rate risk exposure to the Township is low.

There have not been any changes from the prior year in the Township's exposure to all of the above risks or the policies, procedures and methods it uses to measure these risks.

**Township of Hilton**  
**Schedule 1 - Consolidated Tangible Capital Assets**

**For the year ended December 31, 2024**

	Land	Land Improve- ments	Buildings	Machinery and Equipment	Vehicles	Infra- structure	Construction in Progress	Total
<b>Cost, beginning of year</b>	\$ 128,701	\$ 19,582	\$ 351,908	\$ 244,027	\$ 516,060	\$ 4,549,985	\$ -	\$ 5,810,263
<b>Additions</b>	-	-	-	4,370	-	12,784	-	17,154
<b>Cost, end of year</b>	128,701	19,582	351,908	248,397	516,060	4,562,769	-	5,827,417
<b>Accumulated amortization, beginning of year</b>	-	19,582	188,984	181,494	181,886	2,853,163	-	3,425,109
<b>Amortization</b>	-	-	7,698	15,032	36,434	143,350	-	202,514
<b>Accumulated amortization, end of year</b>	-	19,582	196,682	196,526	218,320	2,996,513	-	3,627,623
<b>Net carrying amount, end of year</b>	\$ 128,701	\$ -	\$ 155,226	\$ 51,871	\$ 297,740	\$ 1,566,256	\$ -	\$ 2,199,794

The accompanying notes are an integral part of these financial statements.

**Township of Hilton**  
**Schedule 1 - Consolidated Tangible Capital Assets (continued)**

**For the year ended December 31, 2023** (comparative figures)

	Land	Land Improve- ments	Buildings	Machinery and Equipment	Vehicles	Infra- structure	Construction in Progress	Total
<b>Cost, beginning of year</b>	\$ 128,701	\$ 19,582	\$ 351,908	\$ 244,027	\$ 516,060	\$ 4,309,760	\$ -	\$ 5,570,038
<b>Additions</b>	-	-	-	-	-	240,225	-	240,225
<b>Cost, end of year</b>	128,701	19,582	351,908	244,027	516,060	4,549,985	-	5,810,263
<b>Accumulated amortization, beginning of year</b>	-	19,582	180,773	167,337	145,452	2,713,124	-	3,226,268
<b>Amortization</b>	-	-	8,211	14,157	36,434	140,039	-	198,841
<b>Accumulated amortization, end of year</b>	-	19,582	188,984	181,494	181,886	2,853,163	-	3,425,109
<b>Net carrying amount, end of year</b>	\$ 128,701	\$ -	\$ 162,924	\$ 62,533	\$ 334,174	\$ 1,696,822	\$ -	\$ 2,385,154

The accompanying notes are an integral part of these financial statements.

**Township of Hilton**  
**Schedule 2 - Consolidated Segment Disclosure**

**For the year ended December 31, 2024**

	General Government	Protection	Trans- portation	Environ- mental	Health	Social and Family	Recreation and Cultural	Planning	Consolidated Total
<b>Revenue</b>									
Taxation	\$ 186,246	\$ 78,164	\$ 257,320	\$ 33,421	\$ 109,287	\$ 107,919	\$ 23,747	\$ 3,308	\$ 799,412
Government grants - Provincial	72,597	30,467	100,300	13,027	42,598	42,065	9,256	1,290	311,600
Government grants - Federal	(52,340)	-	-	-	-	-	2,177	-	(50,163)
Other Municipalities	-	2,630	-	-	-	-	-	-	2,630
User fees and service charges	493	-	3,192	-	-	-	3,682	400	7,767
Licences, permits and rents	1,519	7,077	-	-	-	-	-	-	8,596
Penalties and interest on taxes	10,429	-	-	-	-	-	-	-	10,429
Investment income	31,840	-	-	-	-	-	-	-	31,840
Other including gain on disposal on assets	4,594	-	-	-	-	-	-	-	4,594
	<b>255,378</b>	<b>118,338</b>	<b>360,812</b>	<b>46,448</b>	<b>151,885</b>	<b>149,984</b>	<b>38,862</b>	<b>4,998</b>	<b>1,126,705</b>
<b>Expenses</b>									
Salaries and benefits	144,900	5,454	158,047	-	2,071	-	9,922	-	320,394
Materials and supplies	66,991	13,527	68,327	-	1,934	-	7,459	-	158,238
Contracted services	65,887	97,598	-	53,086	-	-	1,130	2,039	219,740
Rents and financial	5,661	-	-	-	-	-	-	-	5,661
External transfers and other	-	-	-	-	169,585	171,419	19,020	3,220	363,244
Amortization	12,396	7,577	182,351	-	-	-	189	-	202,513
	<b>295,835</b>	<b>124,156</b>	<b>408,725</b>	<b>53,086</b>	<b>173,590</b>	<b>171,419</b>	<b>37,720</b>	<b>5,259</b>	<b>1,269,790</b>
<b>Net surplus (deficit)</b>	<b>\$ (40,457)</b>	<b>\$ (5,818)</b>	<b>\$ (47,913)</b>	<b>\$ (6,638)</b>	<b>\$ (21,705)</b>	<b>\$ (21,435)</b>	<b>\$ 1,142</b>	<b>\$ (261)</b>	<b>\$ (143,085)</b>

The accompanying notes are an integral part of these financial statements.



**Township of Hilton**  
**Schedule 2 - Consolidated Segment Disclosure (continued)**

**For the year ended December 31, 2023** (comparative figures)

	General Government	Protection	Trans- portation	Environ- mental	Health	Social and Family	Recreation and Cultural	Planning	Consolidated Total
<b>Revenue</b>									
Taxation	\$ 205,886	\$ 76,954	\$ 233,263	\$ 26,019	\$ 102,883	\$ 100,846	\$ 20,854	\$ 2,633	\$ 769,338
Government grants - Provincial	100,870	31,418	200,852	10,623	42,004	41,173	8,514	1,075	436,529
Government grants - Federal	-	-	-	-	-	-	2,270	-	2,270
Other Municipalities	-	1,466	-	-	-	-	-	-	1,466
User fees and service charges	2,028	-	4,186	-	-	-	3,036	775	10,025
Licences, permits and rents	-	7,730	-	-	-	-	-	-	7,730
Penalties and interest on taxes	11,486	-	-	-	-	-	-	-	11,486
Investment income	29,027	-	-	-	-	-	-	-	29,027
Other including loss on disposal on assets	450	-	-	-	-	-	-	-	450
	<b>349,747</b>	<b>117,568</b>	<b>438,301</b>	<b>36,642</b>	<b>144,887</b>	<b>142,019</b>	<b>34,674</b>	<b>4,483</b>	<b>1,268,321</b>
<b>Expenses</b>									
Salaries and benefits	188,727	6,219	134,266	-	1,667	-	8,809	-	339,688
Materials and supplies	77,702	13,213	64,474	-	1,355	-	5,347	400	162,491
Contracted services	48,265	99,222	-	42,139	-	-	1,197	-	190,823
Rents and financial	7,228	-	-	-	-	-	-	-	7,228
External transfers and other	-	-	-	-	163,602	163,326	17,719	3,864	348,511
Amortization	11,521	7,577	179,041	-	-	-	702	-	198,841
	<b>333,443</b>	<b>126,231</b>	<b>377,781</b>	<b>42,139</b>	<b>166,624</b>	<b>163,326</b>	<b>33,774</b>	<b>4,264</b>	<b>1,247,582</b>
<b>Net surplus</b>	<b>\$ 16,304</b>	<b>\$ (8,663)</b>	<b>\$ 60,520</b>	<b>\$ (5,497)</b>	<b>\$ (21,737)</b>	<b>\$ (21,307)</b>	<b>\$ 900</b>	<b>\$ 219</b>	<b>\$ 20,739</b>

The accompanying notes are an integral part of these financial statements.

**Township of Hilton**  
**Trust Funds**  
**Financial Statements**  
**For the year ended December 31, 2024**

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## Independent Auditor's Report

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**To the Members of Council, Inhabitants and Ratepayers of Township of Hilton Trust Fund**

### **Opinion**

We have audited the financial statements of the Township of Hilton Trust Fund (the Trust Fund), which comprise the statement of financial position as at December 31, 2024, and the statement of continuity 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 Trust Fund as at December 31, 2024, and the continuity thereof, in accordance with the basis of accounting as described in Note 1.

### **Basis of 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 Trust Fund 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.

### **Emphasis of Matter - Basis of Accounting**

Without modifying our opinion, we draw attention to Note 1 to the financial statements which describes the basis of accounting. The financial statements are prepared to assist the Trust Fund to comply with the reporting requirements of the Bereavement Authority of Ontario. As a result, the financial statements may not be suitable for another purpose.

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

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the basis of accounting as described in Note 1, 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 Trust Fund'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 Trust Fund or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Trust Fund'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.

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## Independent Auditor's Report (continued)

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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 Trust Fund'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 Trust Fund'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 Trust Fund to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the 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.

*BDO Canada LLP*

Chartered Professional Accountants, Licensed Public Accountants

Sault Ste. Marie, Ontario  
June 16, 2025

**Township of Hilton**  
**Trust Funds**  
**Cemetery Care and Maintenance**

**Statement of Financial Position**

<u>December 31</u>	<u>2024</u>	<u>2023</u>
<b>Assets</b>		
Current		
Cash	\$ 19,392	\$ 15,755
<b>Liabilities and Fund Balance</b>		
Due to the Township of Hilton	\$ 3,594	\$ -
Capital	15,798	15,755
	\$ 19,392	\$ 15,755

**Statement of Continuity**

<u>For the year ended December 31</u>	<u>2024</u>	<u>2023</u>
Balance, beginning of year	\$ 15,755	\$ 15,434
<b>Revenue</b>		
Monument charge	600	-
Interest earned	261	321
	861	321
<b>Expenditures</b>		
Interest distribution to the Township of Hilton	818	-
<b>Balance, end of year</b>	<b>\$ 15,798</b>	<b>\$ 15,755</b>

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**Township of Hilton  
Trust Funds  
Cemetery Care and Maintenance  
Notes to Financial Statements**

**December 31, 2024**

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**1. Significant accounting policies**

**Management's responsibility**

The financial statements of the Township of Hilton Trust Fund are the representation of management and have been prepared in accordance with accrual based accounting principles. Precise determination of some assets and liabilities may be dependent upon future events and estimates and approximations. These estimates and approximations have been based upon the available information, using careful judgement and review.

**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 become available and measurable; expenditures are recognized as they are incurred and measurable as a result of receipts of goods or services and the creation of a legal obligation to pay.

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**2. Nature of Trust Fund**

The Cemetery Perpetual Care Trust Fund was established in accordance with the Funeral, Burial and Cremation Services Act, 2002 for the care and maintenance of certain cemetery grounds.

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**3. Statement of changes in cash flows**

A statement of changes in cash flows has not been provided since the sources and uses of cash are readily apparent from the information included in the financial statements.

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**4. Cash**

Cash is represented by funds on deposit in chartered banks or investment portfolios.

# 2024 FINANCIAL INFORMATION RETURN

Municipality: **Hilton Tp**  
Tier: **Single-Tier**  
Area: **Algoma D**

MSO Office: **Northeast Ontario**  
Asmt Code: **5704**  
MAH Code: **80603**

11a) iv)

## DECLARATION OF THE MUNICIPAL TREASURER

Version: 2024 01001

Pursuant to the information required by the Province of Ontario under Section 294 (1) of the Municipal Act, the following schedules are attached:

Schedule	Title
10	CONSOLIDATED STATEMENT OF OPERATIONS - REVENUE
12	GRANTS, USER FEES AND SERVICE CHARGES
20	TAXATION INFORMATION
22	MUNICIPAL AND SCHOOL BOARD TAXATION
24	PAYMENTS-IN-LIEU OF TAXATION
26	TAXATION AND PAYMENTS-IN-LIEU SUMMARY
28	UPPER-TIER ENTITLEMENTS (UPPER TIERS ONLY)
40	CONSOLIDATED STATEMENT OF OPERATIONS - EXPENSES
42	ADDITIONAL INFORMATION
51	INFRASTRUCTURE SUMMARY BY ASSET CLASS & FUNCTION
53	CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS (NET DEBT) AND TANGIBLE CAPITAL ASSET ACQUISITION FINANCING / DONATIONS
54	CONSOLIDATED STATEMENT OF CASH FLOW (SELECT DIRECT OR INDIRECT METHOD)
60	CONTINUITY OF RESERVES AND RESERVE FUNDS
61	DEVELOPMENT CHARGES RESERVE FUNDS
62	DEVELOPMENT CHARGES RATES (INCLUDING SPECIAL AREAS)
70	CONSOLIDATED STATEMENT OF FINANCIAL POSITION
71	STATEMENT OF REMEASUREMENT GAINS AND LOSSES ** NEW
72	CONTINUITY OF TAXES RECEIVABLE (SINGLE / LOWER-TIERS ONLY)
74	LONG TERM LIABILITIES, COMMITMENTS AND ASSET RETIREMENT OBLIGATIONS LIABILITIES
76	GOVERNMENT BUSINESS ENTERPRISES (GBE)
77	OTHER ENTITIES (DSAB, HEALTH UNIT, OTHER AND TOTAL ALL)
80	STATISTICAL INFORMATION
81	ANNUAL DEBT REPAYMENT LIMIT
83	NOTES

For the purpose of this Financial Information Return, the amounts disclosed on the attached schedules are in agreement with the books and records of the municipality and as consolidated entities. This Financial Information Return has been prepared in accordance with the Financial Information Return instructions.

Questions regarding the information contained in the Schedules should be addressed to:

0020 Name: Jennifer Archambault, CPA, CA  
0022 Telephone: 705-845-0990  
0028 Email: \*\* (Required): jarchambault@bdo.ca  
0030 Website address of Municipality:  
0091 Municipal Auditor: Jennifer Archambault, CPA, CA  
0092 Municipal Audit Firm: BDO Canada LLP  
0095 Municipal Auditor's Email: \*\* (Required): jarchambault@bdo.ca  
0090 Municipal Treasurer: Sara Dinsdale  
0093 Municipal Treasurer's Email: \*\* (Required): edmin@hiltontownship.ca  
0094 Date: 2025-08-13

Signature of Municipal Treasurer

*S. Dinsdale*  
Signature

August 18, 2025  
Date

0070 Outstanding In-Year Critical Errors

0075 Schedule 54 Cashflow - Direct or Indirect Method Chosen

INDIRECT

0077 Method used to allocate Program Support to other functions in Schedule 40

0078 If "Other Method" is selected in line 0077, please describe method of Program Support

Percentage of Total Expenditures

### Municipal Data

0040 Households  
0041 Population  
0042 Youth Population

Municipal Data	Date Source
1	2
(%)	(List)
36.9	MPAC
268	Stats Can
75	Stats Can

**FIR2024: Hilton Tp**

Asmt Code: 5704

MAH Code: 80603

**Schedule 10  
CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE**

for the year ended December 31, 2024

**STATEMENT OF OPERATIONS: REVENUE**

		Own Purposes Revenue
		1
		\$
0299	Taxation - Own Purposes (SLC 26 9199 04 - 72 2899 07) For UT (SLC 28 0299 12 - 28 0299 08)	792,771
0499	Payments-In-Lieu of Taxation (SLC 26 9599 08) For UT (SLC 28 0299 08)	6,401
9940		799,172
<b>Subtotal</b>		799,172
0510	Estimated Tax Revenue	240
<b>Government Transfers - Unconditional Grants</b>		311,600
0620	Ontario Municipal Partnership Fund (OMPF)	
0625	Ontario Cannabis Legalization Implementation Fund (OCLIF)	
0626	Safe Restart Agreement: Municipal Operating Funding	
0627	Safe Restart Agreement: Public Transit Funding	
0628	Social Services Relief Fund (SSRF)	
0629	Provincial COVID-19 Recovery Funding	
0695	Other repaid grant	-52,340
0696	Other	
0697	Other	
0698	Other	
0699		
<b>Subtotal</b>		259,260
<b>Government Transfers - Conditional Grants</b>		0
0810	Ontario Conditional Grants (SLC 12 9910 01)	0
0815	Ontario Grants for Tangible Capital Assets (SLC 12 9910 05)	2,177
0820	Canada Conditional Grants (SLC 12 9910 02)	0
0825	Canada Grants for Tangible Capital Assets (SLC 12 9910 06)	0
0830	Deferred Revenue Earned (Provincial Gas Tax) (SLC 60 1042 01 + SLC 60 1045 01)	0
0899		
<b>Subtotal</b>		2,177
1098	Revenue From Other Municipalities for Tangible Capital Assets (SLC 12 9910 07)	0
1099	Revenue From Other Municipalities (SLC 12 9910 03)	2,630
1299	Total User Fees and Service Charges (SLC 12 9910 04)	7,767
<b>Licences, Permits, Rents, etc.</b>		8,596
1410	Trailer Revenue and Permits	
1420	Licences and Permits	
1421	Building Permits	
1430	Rents, Concessions and Franchises	
1431	Royalties	
1432	Green Energy	
1498	Other	
1499		
<b>Subtotal</b>		8,596
<b>Fines and penalties</b>		10,429
1605	Provincial Offences Act (POA) Municipality which administers POA only	
1610	Other Fines	
1620	Penalties and Interest on Taxes	
1698	Other	
1699		
<b>Subtotal</b>		10,429
<b>Other revenue</b>		31,840
1805	Investment Income	
1806	Interest Earned on Reserves and Reserve Funds	0
1811	Gain (Loss) on Sale of Land & Capital Assets	0
1812	Deferred Revenue Earned (Development Charges) (SLC 60 1025 01 + SLC 60 1026 01)	0
1813	Deferred Revenue Earned (Recreational land (The Planning Act)) (SLC 60 1032 01 + SLC 60 1035 01)	0
1815	Deferred Revenue Earned (Community Benefits Charges) (SLC 60 1036 01)	0
1830	Donations	1,000
1831	Donated Tangible Capital Assets (SLC 53 0610 01)	0
1840	Sale of Publications, Equipment, etc.	
1850	Contributions From Non-consolidated Entities	
1865	Other Revenues from Government Business Enterprise (i.e., Dividends, etc.)	
1870	Gaming and Casino Revenues	
1890	Other Cemetery	3,594
1891	Other	
1892	Other	
1893	Other	
1894	Other	
1895	Other	
1896	Other	
1897	Other	
1898	Other	
1899		
<b>Subtotal</b>		36,434
1880	Municipal Land Transfer Tax (City of Toronto Act, 2006)	
1886	Transient Accommodation Tax (Municipal Accommodation Tax)	
1888	Vacant Home Tax	
1905	Increase (Decrease) in Government Business Enterprise Equity	
9910		
<b>TOTAL Revenues</b>		1,126,705



**FIR2024: Hilton Tp**

Asmt Code: 5704

MAH Code: 80603

**Schedule 10**  
**CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE**

for the year ended December 31, 2024

**Continuity of Accumulated Surplus (Deficit)**

2010	PLUS: Total Revenues (SLC 10 9910 01)
2020	LESS: Total Expenses (SLC 40 9910 11)
2030	PLUS:
2040	PLUS:
2045	PLUS: PSAB Adjustments
2099	Annual Surplus (Deficit), Before Remeasurement Gains (Losses)
2060	Accumulated Surplus (Deficit), Before Remeasurement Gains (Losses) at the beginning of year
2061	Prior Period Adjustments
2062	Restated Accumulated Surplus (Deficit) at the Beginning of the Year
9950	Accumulated Surplus (Deficit), Before Remeasurement Gains (Losses) at the end of year (SLC 10 2099 01 + SLC 10 2062 01)

1
\$
1,126,705
1,269,790
-143,085
3,426,663
-1
3,426,662
3,283,577

**Continuity of Government Business Enterprise Equity**

6010	Government Business Enterprise Equity, Beginning of the Year
6020	PLUS: Net Income for Government Business Enterprise for Year
6060	PLUS:
6065	LESS: Dividends Paid
6090	Government Business Enterprise Equity, End of Year

1
\$
0
0

**Total of Line 0899 Includes:****Provincial Gas Tax Funding**

4018	Provincial Gas Tax for Transit Operating Expenses
4019	Provincial Gas Tax for Transit Capital Expenses
4020	Provincial Gas Tax Recognized in the Year

1
\$
0

**Total of Line 0899 Includes:****Canada Community - Building Fund - (Federal Gas Tax)**

4205	Canada Community - Building Fund for Operating Expenses: Capacity Building
4099	Canada Community - Building Fund for Capital Expenses
4299	Canada Community - Building Fund Recognized in the Year

1
\$
0

**FIR2024: Hilton Tp**

Asmt Code: 5704

MAH Code: 80603

**Schedule 12****GRANTS, USER FEES AND SERVICE CHARGES**

for the year ended December 31, 2024

	Ontario Conditional Grants	Canada Conditional Grants	Other Municipalities	User Fees and Service Charges	Ontario Grants - Tangible Capital Assets	Canada Grants - Tangible Capital Assets	Other Municipalities - Tangible Capital Assets
	1	2	3	4	5	6	7
	\$	\$	\$	\$	\$	\$	\$
<b>0299 General Government</b>				493			
<b>Protection Services</b>							
0410 Fire							
0420 Police							
0421 Court Security							
0422 Prisoner Transportation							
0430 Conservation Authority							
0440 Protective Inspection and Control							
0445 Building Permit and Inspection Services							
0450 Emergency Measures							
0460 Provincial Offences Act (POA)			2,630				
0498 Other							
<b>0499 Subtotal</b>	<b>0</b>	<b>0</b>	<b>2,630</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Transportation Services</b>				3,192			
0611 Roads - Paved							
0612 Roads - Unpaved							
0613 Roads - Bridges and Culverts							
0614 Roads - Traffic Operations & Roadside							
0621 Winter Control - Except Sidewalks, Parking Lots							
0622 Winter Control - Sidewalks, Parking Lots Only							
0631 Transit - Conventional							
0632 Transit - Accessible							
0640 Parking							
0650 Street Lighting							
0660 Air Transportation							
0698 Other							
<b>0699 Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,192</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Environmental Services</b>							
0811 Wastewater Collection / Conveyance							
0812 Wastewater Treatment & Disposal							
0821 Urban Storm Sewer System							
0822 Rural Storm Sewer System							
0831 Water Treatment							
0832 Water Distribution / Transmission							
0840 Solid Waste Collection							
0850 Solid Waste Disposal							
0860 Waste Diversion							
0898 Other							
<b>0899 Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Health Services</b>							
1010 Public Health Services							
1020 Hospitals							
1030 Ambulance Services							
1035 Ambulance Dispatch							
1040 Cemeteries							
1098 Other							
<b>1099 Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Social and Family Services</b>							
1210 General Assistance							
1220 Assistance to Seniors							
1230 Child Care and Early Years Learning							
1298 Other							
<b>1299 Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Social Housing</b>							
1410 Public Housing							
1420 Non - Profit / Cooperative Housing							
1430 Rent Supplement Programs							
1497 Other							
1498 Other							
<b>1499 Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Recreation and Cultural Services</b>							
1610 Parks							
1620 Recreation Programs		2,177					
1631 Recreation Facilities - Golf Course, Marina, Ski Hill							
1634 Recreation Facilities - All Other				3,682			
1640 Libraries							
1645 Museums							
1650 Cultural Services							
1698 Other							
<b>1699 Subtotal</b>	<b>0</b>	<b>2,177</b>	<b>0</b>	<b>3,682</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Planning and Development</b>				400			
1810 Planning and Zoning							
1820 Commercial and Industrial							
1830 Residential Development							
1840 Agriculture and Reforestation							
1850 Tile Drainage / Shoreline Assistance							
1898 Other							
<b>1899 Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>400</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>9910 TOTAL</b>	<b>0</b>	<b>2,177</b>	<b>2,630</b>	<b>7,767</b>	<b>0</b>	<b>0</b>	<b>0</b>

## FIR2024: Hilton Tp

Asmt Code: 5704

MAH Code: 80603

Schedule 20  
TAXATION INFORMATION  
for the year ended December 31, 2024

## General Information

## 1. Optional Property Classes in Effect

0202 N New Multi-Residential  
0205 G Parking Lot (Includes CJ, CR, CX, CY, CZ)  
0210 D Office Building  
0215 S Shopping Centre  
0220 L Large Industrial  
0225 Other

2  
Y or N  
Y  
N  
N  
N  
N  
N

## 2. Capping Parameters and Results

0320 M Multi-Residential  
0330 C Commercial  
0340 I Industrial

Exit capping immediately	Decrease - Percentage Retained	Tax Adjustment - Increasors	Net Class Impact	Annualized Tax Limit	CVA Tax Limit	CVA Threshold Value for Protected Properties	CVA Threshold Value for Clawed Back Properties	Exclude Properties Previously at CVA Tax	Exclude Properties that go from Capped to Clawed Back	Exclude Properties that go from Clawed Back to Capped
1 Y or N	2 %	3 \$	4 \$	5 %	6 %	7 \$	8 \$	9 Y or N	10 Y or N	11 Y or N
Y										
Y										
Y										

## 3. Graduated Taxation (Tax Bands)

0610 C Commercial  
0611 G Parking Lot  
0612 D Office Building  
0613 S Shopping Centre  
0620 I Industrial  
0621 L Large Industrial

Graduated Tax Rates in Effect?	Number of Tax Bands	Low Band		Middle Band	
		CVA Boundary	% of Highest Band Rate	CVA Boundary	% of Highest Band Rate
2 Y or N	3 #	4 \$	5 %	6 \$	7 %
N					
N					
N					
N					
N					
N					

## 4. Phase-In Program In Effect (Most recent Phase-In only)

0805 R Residential  
0810 M Multi-Residential  
0815 N New Multi-Residential  
0820 C Commercial (Includes G, D, S)  
0840 I Industrial (Includes L)  
0850 F Farmland  
0855 T Managed Forest  
0860 P Pipeline

Phase-In Program In Effect?	Year Current Phase-In Initiated	Term of Current Phase-In
2 Y or N	3 Year	4 # of Years
N		
N		
N		
N		
N		
N		
N		

## 5. Rebates for Eligible Charities

1010 Rebate Percentage for Eligible Charities (SLC 72 2069 xx)

2  
%  
0.0%

## 6. Property Tax Due Dates for Current Year

To be completed by Single / Lower-tier Municipalities Only

1210 R Residential  
1220 M Multi-Residential  
1230 F Farmland  
1240 T Managed Forest  
1250 C Commercial  
1260 I Industrial  
1270 P Pipeline  
1298 Other

INTERIM Billing Installments			FINAL Billing Installments		
Installments	First Due Date	Last Due Date	Installments	First Due Date	Last Due Date
2 #	3 YYYYMMDD	4 YYYYMMDD	5 #	6 YYYYMMDD	7 YYYYMMDD
1	20240228		1	20240930	
1	20240228		1	20240930	
1	20240228		1	20240930	
1	20240228		1	20240930	
1	20240228		1	20240930	

**Schedule 22**  
**MUNICIPAL and SCHOOL BOARD TAXATION**  
for the year ended December 31, 2024

for the year ended December 31, 2024

9299	TOTAL
------	-------

[illegible]

MAH Code: 80603

## 2. LOWER-TIER / SINGLE-TIER SPECIAL AREA LEVY INFORMATION

[illegible]

MAH Code: 80603

**Schedule 22**  
**MUNICIPAL and SCHOOL BOARD TAXATION**  
for the year ended December 31, 2024

9699	TOTAL
------	-------

LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
0	0	0	0

[illegible]

**FIR2024: Hilton Tp**

Asmt Code: 5704

MAH Code: 80603

**Schedule 22****MUNICIPAL and SCHOOL BOARD TAXATION**

for the year ended December 31, 2024

**4. ADJUSTMENTS TO TAXATION**

7010 Adjustments for properties, shared as if Payment-In-Lieu (Hydro properties RTQ = H, J, K)

**5. SUPPLEMENTARY TAXES**

9799 Total of all supplementary taxes (Supps, Omits, Section 359)

**6. AMOUNT LEVIED BY TAX RATE**9910 **TOTAL Levied by Tax Rate****7. AMOUNTS ADDED TO TAX BILL**

8005 Local improvements

8010 Sewer and water service charges

8015 Sewer and water connection charges

8020 Fire service charges

8025 Minimum tax (differential only)

8030 Municipal drainage charges

8035 Waste management collection charges

8040 Business improvement area

8097 Other

9890

**Subtotal****8. OTHER TAXATION AMOUNTS**

8045 Railway rights-of-way (RTC = W)

8050 Utility transmission and utility corridors (RTC = U)

8098 Other

9892

**Subtotal****9. TOTAL AMOUNT LEVIED**9990 **TOTAL Levies**

Municipal Taxes		Education	TOTAL
LT / ST	UT	Taxes	
12	13	14	
\$	\$	\$	
			0

3,205		610	3,815
-------	--	-----	-------

793,480	0	139,106	932,586
---------	---	---------	---------

			0
			0
			0
			0
			0
			0
			0
			0
			0
			0
0	0	0	0

			0
			0
			0
0	0	0	0

793,480	0	139,106	932,586
---------	---	---------	---------

**Schedule 24**  
**PAYMENTS-IN-LIEU of TAXATION**  
for the year ended December 31, 2024

## 1. GENERAL PURPOSE PAYMENTS-IN-LIEU

[illegible]



**FIR2024: Hilton Tp**

Asmt Code: 5704

MAH Code: 80603

**Schedule 24****PAYMENTS-IN-LIEU of TAXATION**

for the year ended December 31, 2024

**2. LOWER-TIER / SINGLE-TIER SPECIAL AREA PAYMENTS-IN-LIEU INFORMATION**

9499		TOTAL										LT/ST PILS		UT PILS		Education PILS		TOTAL	
												0						0	

Asmt Code: 5704  
MAH Code: 80603

## for the year ended December 31, 2024

9699	TOTAL
------	-------

[illegible]

**FIR2024: Hilton Tp**

Asmt Code: 5704

MAH Code: 80603

**Schedule 24**  
**PAYMENTS-IN-LIEU of TAXATION**  
for the year ended December 31, 2024**4. SUPPLEMENTARY PAYMENTS-IN-LIEU**

9799 Total of all supplementary PILS (Supps, Omits, Section 444)

Municipal PILS		Education	TOTAL
LT / ST	UT	PILS	
12	13	14	
\$	\$	\$	\$
			0

**5. PAYMENTS-IN-LIEU LEVIED BY TAX RATE**

9910

TOTAL PILS Levied by Tax Rate 6,401 0 0 6,401

**6. AMOUNTS ADDED TO PAYMENTS-IN-LIEU**

8005 Local improvements  
8010 Sewer and water service charges  
8015 Sewer and water connection charges  
8020 Fire service charges  
8030 Municipal drainage charges  
8035 Waste management collection charges  
8040 Business improvement area  
8097 Other   
9890

Subtotal

			0
			0
			0
			0
			0
			0
			0
			0
0	0	0	0

**7. OTHER PAYMENTS-IN-LIEU AMOUNTS**

8045 Railway rights-of-way (RTC = W) - from Ontario Enterprises  
8046 Railway rights-of-way (RTC = W) - from Province  
8050 Utility transmission and utility corridors (RTC = U) - from Ontario Enterprises  
8051 Utility transmission and utility corridors (RTC = U) - from Province  
8055 Institutional Payments - Heads and Beds (MunAct 323, 324)  
8060 Hydro-electric Power Dams - from Province  
8098 Other   
9892

Subtotal

			0
			0
			0
			0
			0
			0
			0
0	0	0	0

**8. TOTAL PAYMENTS-IN-LIEU LEVIED**

9990

TOTAL PILS Levied 6,401 0 0 6,401

**FIR2024: Hilton Tp**

Asmt Code: 5704

MAH Code: 80603

**Schedule 26****TAXATION and PAYMENTS-IN-LIEU SUMMARY**

for the year ended December 31, 2024

**1. Municipal and School Board Taxation**

9010 Legislated Percentage of Education Taxes distributed to each School Board (Applic. to Com, Ind, Pipelines)

Property Class Group	Taxable Asmt. (CVA)	Taxable Asmt. (Wtd & Disc CVA)	Phase-In Taxable Asmt. (CVA)	Phase-In Taxable Asmt. (Wtd & Disc CVA)	TOTAL Taxes	Municipal Taxes		Education Taxes	Distribution of Education Taxes in column 6 by School Board				
						LT / ST	UT		ENG - Public	FRE - Public	ENG - Separate	FRE - Separate	Other
	16	2	18	17	3	4	5	6	7	8	9	10	11
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
0010 Residential	89,099,700	89,099,700	89,099,700	89,099,700	922,953	786,630	0	136,323	136,239	84			
0050 Multi-residential	0	0	0	0	0	0	0	0					
0110 Farmland	227,000	56,750	227,000	56,750	588	501	0	87	87				
0140 Managed Forests	493,400	123,350	493,400	123,350	1,278	1,089	0	189	189				
9110 Subtotal	89,820,100	89,279,800	89,820,100	89,279,800	924,819	788,220	0	136,599	136,515	84	0	0	0
0210 Commercial	49,200	49,633	49,200	49,633	872	439	0	433	433	0	0	0	0
0215 Commercial New Construction	0	0	0	0	0	0	0	0	0	0	0	0	0
0310 Parking Lot	0	0	0	0	0	0	0	0	0	0	0	0	0
0320 Office Building	0	0	0	0	0	0	0	0	0	0	0	0	0
0325 Office Building New Construction	0	0	0	0	0	0	0	0	0	0	0	0	0
0340 Shopping Centre	0	0	0	0	0	0	0	0	0	0	0	0	0
0345 Shopping Centre New Construction	0	0	0	0	0	0	0	0	0	0	0	0	0
9120 Subtotal	49,200	49,633	49,200	49,633	872	439	0	433	433	0	0	0	0
0510 Industrial	166,400	183,040	166,400	183,040	3,080	1,616	0	1,464	1,464	0	0	0	0
0515 Industrial New Construction	0	0	0	0	0	0	0	0	0	0	0	0	0
0610 Large Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0
0615 Large Industrial New Construction	0	0	0	0	0	0	0	0	0	0	0	0	0
9130 Subtotal	166,400	183,040	166,400	183,040	3,080	1,616	0	1,464	1,464	0	0	0	0
0705 Landfill	0	0	0	0	0	0	0	0	0	0	0	0	0
0710 Pipelines	0	0	0	0	0	0	0	0	0	0	0	0	0
0810 Other Property Classes	0	0	0	0	0	0	0	0	0	0	0	0	0
9160 Adj. for Shared PIL Properties					0	0	0	0					
9170 Supplementary Taxes					3,815	3,205	0	610	610				
9180 Total Levied by Rate					932,586	793,480	0	139,106	139,022	84	0	0	0
9190 Amts Added to Tax Bill					0	0	0	0					
9192 Other Taxation Amounts					0	0	0	0					
9199 TOTAL before Adj.	90,035,700	89,512,473	90,035,700	89,512,473	932,586	793,480	0	139,106	139,022	84	0	0	0

**2. Payments-In-Lieu of Taxation**

Property Class Group	PIL Asmt. (CVA)	PIL Asmt. (Wtd & Disc CVA)	Phase-In PIL Asmt. (CVA)	Phase-In PIL Asmt. (Wtd & Disc CVA)	Total PILS Levied	Municipal PILS		Education PILS
						LT / ST	UT	
	16	2	18	17	3	4	5	6
	\$	\$	\$	\$	\$	\$	\$	\$
1010 Residential	44,500	44,500	44,500	44,500	393	393	0	0
1050 Multi-residential	0	0	0	0	0	0	0	0
1110 Farmland	0	0	0	0	0	0	0	0
1140 Managed Forests	0	0	0	0	0	0	0	0
9210 Subtotal	44,500	44,500	44,500	44,500	393	393	0	0
1210 Commercial	559,000	680,527	559,000	680,527	6,008	6,008	0	0
1215 Commercial New Construction	0	0	0	0	0	0	0	0
1310 Parking Lot	0	0	0	0	0	0	0	0
1320 Office Building	0	0	0	0	0	0	0	0
1325 Office Building New Construction	0	0	0	0	0	0	0	0
1340 Shopping Centre	0	0	0	0	0	0	0	0
1345 Shopping Centre New Construction	0	0	0	0	0	0	0	0
9220 Subtotal	559,000	680,527	559,000	680,527	6,008	6,008	0	0
1510 Industrial	0	0	0	0	0	0	0	0
1515 Industrial New Construction	0	0	0	0	0	0	0	0
1610 Large Industrial	0	0	0	0	0	0	0	0
1615 Large Industrial New Construction	0	0	0	0	0	0	0	0
9230 Subtotal	0	0	0	0	0	0	0	0
1705 Landfill	0	0	0	0	0	0	0	0
1718 Pipelines	0	0	0	0	0	0	0	0
1810 Other Property Classes	0	0	0	0	0	0	0	0
9270 Supplementary PILS					0	0	0	0
9280 Total Levied by Rate					6,401	6,401	0	0
9290 Amts Added to PILS					0	0	0	0
9292 Other PIL Amounts					0	0	0	0
9299 TOTAL before Adj.	603,500	725,027	603,500	725,027	6,401	6,401	0	0

Part 3 contains Distribution of PILS by School Boards

**FIR2024: Hilton Tp**

Asmt Code: 5704

MAH Code: 80603

**Schedule 26****TAXATION and PAYMENTS-IN-LIEU SUMMARY**

for the year ended December 31, 2024

**3. Payments-In-Lieu of Taxation: Distribution of Entitlements**

Source of PILS	PILS Levied			Total PILS Levied 2 \$	Adjustment to PILS Levied 6 \$	Total PIL Entitlement 7 \$	Distribution of PIL Entitlement in Col. 7			Distribution of Education PILS in column 10 by School Board				
	LT / ST	UT	Education				LT / ST	UT	Education	English - Public	French - Public	English - Separate	French - Separate	Other
	3 \$	4 \$	5 \$				8 \$	9 \$	10 \$	11 \$	12 \$	13 \$	14 \$	15 \$
5010 Canada				0		0								
5020 Canada Enterprises				0		0								
Ontario														
Municipal Tax Assist. Act				0		0								
5210 Prev. Exempt Properties				0		0								
5220 Other Mun. Tax Asst. Act	5,154			5,154		5,154	5,154							
5230 Inst. Payments - Heads and Beds	0	0	0	0		0								
5232 Railway Rights-of-way	0	0	0	0		0								
5234 Utility Corridors / Transmission	0	0	0	0		0								
5236 Hydro-Electric Power Dams	0	0	0	0		0								
5240 Other				0		0								
Ontario Enterprises				0		0								
5410 Ontario Mortgage and Housing Corporation				0		0								
5430 Liquor Control Board of Ontario				0		0								
5432 Railway Rights-of-way	0	0	0	0		0								
5434 Utility Corridors/Transmission	0	0	0	0		0								
5437 Ontario Lottery and Gaming Corp				0		0								
5460 Other				0		0								
5610 Municipal Enterprises	1,247			1,247		1,247	1,247							
5910 Other Muns and Enterprises				0		0								
5950 Amounts Added to PIL	0	0	0	0		0								
9599 TOTAL	6,401	0	0	6,401	0	6,401	6,401	0	0	0	0	0	0	0

**FIR2024: Hilton Tp**

Asmt Code: 5704

MAH Code: 80603

**Schedule 40**  
**CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES**  
for the year ended December 31, 2024

	Salaries, Wages and Employee Benefits	Interest on Long Term Debt	Materials	Contracted Services	Rents, Financial Expenses & Accretion Expense	External Transfers	Amortization	Total Expenses Before Adjustments	Inter-Functional Adjustments	Allocation of Program Support	Total Expenses After Adjustments
	1	2	3	4	5	6	16	7	12	13	11
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>General government</b>											
0240 Governance	23,055		18,130					41,185		9,819	51,004
0250 Corporate Management							11,891	11,891			11,891
0260 Program Support	121,845		49,365	65,891	5,661			242,762		-242,762	0
0299 Subtotal	144,900	0	67,495	65,891	5,661	0	11,891	295,838	0	-232,943	62,895
<b>Protection Services</b>											
0410 Fire	5,454		11,976	2,778			7,577	27,785		6,007	33,792
0420 Police				81,854			0	81,854		19,757	101,611
0421 Court Security							0	0			0
0422 Prisoner Transportation							0	0			0
0430 Conservation Authority							0	0			0
0440 Protective Inspection and Control				3,472			0	3,472		838	4,310
0445 Building Permit and Inspection Services			1,551	9,494			0	11,045		2,666	13,711
0450 Emergency Measures							0	0			0
0460 Provincial Offences Act (POA)							0	0			0
0498 Other							0	0			0
0499 Subtotal	5,454	0	13,527	97,598	0	0	7,577	124,156	0	29,268	153,424
<b>Transportation Services</b>											
0611 Roads - Paved	55,477		21,801				155,111	232,389		54,656	287,045
0612 Roads - Unpaved	61,542		20,903				13,530	95,975		23,165	119,140
0613 Roads - Bridges and Culverts							0	0			0
0614 Roads - Traffic Operations & Roadside							0	0			0
0621 Winter Control - Except Sidewalks, Parking Lots	41,028		25,624				13,710	80,362		19,397	99,759
0622 Winter Control - Sidewalks, Parking Lots Only							0	0			0
0631 Transit - Conventional							0	0			0
0632 Transit - Accessible							0	0			0
0640 Parking							0	0			0
0650 Street Lighting							0	0			0
0660 Air Transportation							0	0			0
0698 Other							0	0			0
0699 Subtotal	158,047	0	68,328	0	0	0	182,351	408,726	0	97,218	505,944
<b>Environmental Services</b>											
0811 Wastewater Collection / Conveyance							0	0		8,817	8,817
0812 Wastewater Treatment & Disposal							0	0			0
0821 Urban Storm Sewer System							0	0			0
0822 Rural Storm Sewer System							0	0			0
0831 Water Treatment							0	0			0
0832 Water Distribution / Transmission							0	0			0
0840 Solid Waste Collection				36,528			0	36,528			36,528
0850 Solid Waste Disposal				16,558			0	16,558			16,558
0860 Waste Diversion							0	0		3,997	3,997
0898 Other recycling							0	0			0
0899 Subtotal	0	0	0	53,086	0	0	0	53,086	0	12,814	65,900
<b>Health Services</b>											
1010 Public Health Services						16,374	0	16,374		3,952	20,326
1020 Hospitals							0	0			0
1030 Ambulance Services						153,211	0	153,211		36,980	190,191
1035 Ambulance Dispatch							0	0			0
1040 Cemeteries	2,071		1,934				0	4,005		967	4,972
1098 Other							0	0			0
1099 Subtotal	2,071	0	1,934	0	0	169,585	0	173,590	0	41,899	215,489
<b>Social and Family Services</b>											
1210 General Assistance						171,419	0	171,419		41,374	212,793
1220 Assistance to Seniors							0	0			0
1230 Child Care and Early Years Learning							0	0			0
1298 Other							0	0			0
1299 Subtotal	0	0	0	0	0	171,419	0	171,419	0	41,374	212,793
<b>Social Housing</b>											
1410 Public Housing							0	0			0
1420 Non - Profit / Cooperative Housing							0	0			0
1430 Rent Supplement Programs							0	0			0
1497 Other							0	0			0
1498 Other							0	0			0
1499 Subtotal	0	0	0	0	0	0	0	0	0	0	0
<b>Recreation and Cultural Services</b>											
1610 Parks	963		847				694	2,504		605	3,109

**FIR2024: Hilton Tp**

Asmt Code: 5704

MAH Code: 80603

**Schedule 40**  
**CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES**  
 for the year ended December 31, 2024

	Salaries, Wages and Employee Benefits	Interest on Long Term Debt	Materials	Contracted Services	Rents, Financial Expenses & Accretion Expense	External Transfers	Amortization	Total Expenses Before Adjustments	Inter-Functional Adjustments	Allocation of Program Support	Total Expenses After Adjustments
	1	2	3	4	5	6	16	7	12	13	11
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1620 Recreation Programs			1,857				0	1,857		448	2,305
1631 Recreation Facilities - Golf Course, Marina, Ski Hill							0	0			0
1634 Recreation Facilities - All Other				808			0	808		195	1,003
1640 Libraries						19,020	0	19,020		4,591	23,611
1645 Museums	8,959		4,247	321			0	13,527		3,265	16,792
1650 Cultural Services							0	0			0
1698 Other							0	0			0
<b>1699 Subtotal</b>	<b>9,922</b>	<b>0</b>	<b>6,951</b>	<b>1,129</b>	<b>0</b>	<b>19,020</b>	<b>694</b>	<b>37,716</b>	<b>0</b>	<b>9,104</b>	<b>46,820</b>
<b>Planning and Development</b>											
1810 Planning and Zoning				2,039		3,220	0	5,259		1,266	6,525
1820 Commercial and Industrial							0	0			0
1830 Residential Development							0	0			0
1840 Agriculture and Reforestation							0	0			0
1850 Tile Drainage / Shoreline Assistance							0	0			0
1898 Other							0	0			0
<b>1899 Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,039</b>	<b>0</b>	<b>3,220</b>	<b>0</b>	<b>5,259</b>	<b>0</b>	<b>1,266</b>	<b>6,525</b>
1910 Other							0	0			0
<b>9910 TOTAL</b>	<b>320,394</b>	<b>0</b>	<b>158,235</b>	<b>219,743</b>	<b>5,661</b>	<b>363,244</b>	<b>202,513</b>	<b>1,269,790</b>	<b>0</b>	<b>0</b>	<b>1,269,790</b>

**FIR2024: Hilton Tp**

Asmt Code: 5704

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**Schedule 42**  
**ADDITIONAL INFORMATION**  
for the year ended December 31, 2024**Additional Information Contained in Schedule 40****Total of Column 1 Includes:**

5010	Salaries and Wages
5020	Employee Benefits
5099	Total Salaries, Wages and Employee Benefits (Not Including Line 5050) .
5050	Salaries, Wages and Employee Benefits Capitalized on Schedule 51
5098	Total Salaries, Wages and Employee Benefits (Including Capitalized Wages) .

1
\$
256,382
64,012
320,394
320,394

**Total of Column 3 Includes:**

5110	Amounts for Tax Write-offs Reported in SLC 40 0250 03
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**Total of Column 4 Includes:**

5210	Municipal Property Assessment Corporation (MPAC) .
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**Total of Column 5 Includes:**

5610	Short Term Interest Costs
5611	Asset Retirement Obligation Expense / Accretion Expense


**Total of Column 6 Includes:**

5810	Grants to Charitable and Non-Profit Organizations
5820	Grants to Universities and Colleges


**Contributions to Unconsolidated Joint Local Boards**

5840	Health Unit
5850	District Social Services Administration Board (DSSAB)
5860	Consolidated Municipal Service Manager (CMSM)
5870	Homes for the Aged
5880	Recreation Boards
5890	Fire Area Boards
5895	Other
5896	Other
5897	Other
5898	Other

16,374
324,630

**Tourism**

5991	Specify
5992	Specify
5993	Specify


**Total of Column 11 Includes:**

6010	Payments for Long Term Commitments and Liabilities Financed From the Consolidated Statement of Operations
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**Schedule 51**  
**SCHEDULE OF TANGIBLE CAPITAL ASSETS**  
for the year ended December 31, 2024

for the year ended December 31, 2024

## COST

		COST						AMORTIZATION					
		2024 Opening Net Book Value	2024 Opening Cost Balance	Additions and Betterments	ARO Increase in TCA Cost	Disposals	Write Downs	2024 Closing Cost Balance	2024 Opening Amortization Balance	Annual Amortization	Amortization Disposal	2024 Closing Amortization Balance	2024 Closing Net Book Value
		1	2	3	14	4	5	6	7	8	9	10	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
0299	General Government.	84,558	181,985					181,985	97,427	11,891		109,318	72,667
Protection Services													
0410	Fire	17,321	99,808					99,808	82,487	7,577		90,064	9,744
0420	Police	0	0					0	0			0	0
0421	Court Security	0	0					0	0			0	0
0422	Prisoner Transportation	0	0					0	0			0	0
0430	Conservation Authority	0	0					0	0			0	0
0440	Protective Inspection and Control	0	0					0	0			0	0
0445	Building Permit and Inspection Services	0	0					0	0			0	0
0450	Emergency Measures	0	0					0	0			0	0
0460	Provincial Offences Act (POA)	0	0					0	0			0	0
0498	Other	0	0					0	0			0	0
0499	Subtotal	17,321	99,808	0	0	0	0	99,808	82,487	7,577	0	90,064	9,744
Transportation Services													
0611	Roads - Paved	1,632,585	3,259,611					3,259,611	1,627,026	155,111		1,782,137	1,477,474
0612	Roads - Unpaved	352,847	2,063,468	12,784				2,096,252	1,730,621	13,530		1,744,151	352,101
0613	Roads - Bridges and Culverts	0	0					0	0			0	0
0614	Roads - Traffic Operations & Roadside	0	0					0	0			0	0
0621	Winter Control - Except Sidewalks, Parking Lots	162,625	265,095					265,095	102,470	13,710		116,180	148,915
0622	Winter Control - Sidewalks, Parking Lots Only	0	0					0	0			0	0
0631	Transit - Conventional	0	0					0	0			0	0
0632	Transit - Accessible	0	0					0	0			0	0
0640	Parking	0	0					0	0			0	0
0650	Street Lighting	0	0					0	0			0	0
0660	Air Transportation	0	0					0	0			0	0
0698	Other	0	0					0	0			0	0
0699	Subtotal	2,148,057	5,608,174	12,784	0	0	0	5,620,958	3,460,117	182,351	0	3,642,468	1,978,490
Environmental Services													
0811	Wastewater Collection / Conveyance	0	0					0	0			0	0
0812	Wastewater Treatment & Disposal	0	0					0	0			0	0
0821	Urban Storm Sewer System	0	0					0	0			0	0
0822	Rural Storm Sewer System	0	0					0	0			0	0
0831	Water Treatment	0	0					0	0			0	0
0832	Water Distribution / Transmission	0	0					0	0			0	0
0840	Solid Waste Collection	0	0					0	0			0	0
0850	Solid Waste Disposal	0	0					0	0			0	0
0860	Waste Diversion	0	0					0	0			0	0
0898	Other	0	0					0	0			0	0
0899	Subtotal	0	0	0	0	0	0	0	0	0	0	0	0
Health Services													
1010	Public Health Services	0	0					0	0			0	0
1020	Hospitals	0	0					0	0			0	0
1030	Ambulance Services	0	0					0	0			0	0
1035	Ambulance Dispatch	0	0					1	0			0	1
1040	Cemeteries	1	1					0	0			0	0
1098	Other	0	0					0	0			0	0
1099	Subtotal	1	1	0	0	0	0	1	0	0	0	0	1
Social and Family Services													
1210	General Assistance	0	0					0	0			0	0
1220	Assistance to Seniors	0	0					0	0			0	0
1230	Child Care and Early Years Learning	0	0					0	0			0	0
1298	Other	0	0					0	0			0	0
1299	Subtotal	0	0	0	0	0	0	0	0	0	0	0	0
Social Housing													
1410	Public Housing	0	0					0	0			0	0
1420	Non - Profit / Cooperative Housing	0	0					0	0			0	0
1430	Rent Supplement Programs	0	0					0	0			0	0
1497	Other	0	0					0	0			0	0
1498	Other	0	0					0	0			0	0
1499	Subtotal	0	0	0	0	0	0	0	0	0	0	0	0
Recreation and Cultural Services													
1610	Parks	135,218	177,840	4,370				182,210	42,622	694		43,316	138,894
1620	Recreation Programs	0	0					0	0			0	0
1631	Recreation Facilities - Golf Course, Marina, Ski Hill	0	0					0	0			0	0
1634	Recreation Facilities - All Other	0	0					0	0			0	0
1640	Libraries	0	0					0	0			0	0
1645	Museums	0	0					0	0			0	0
1650	Cultural Services	0	0					0	0			0	0
1698	Other	0	0					0	0			0	0
1699	Subtotal	135,218	177,840	4,370	0	0	0	182,210	42,622	694	0	43,316	138,894
Planning and Development													

**FIR2024: Hilton Tp**

Asmt Code: 5704

MAH Code: 80603

**Schedule 51****SCHEDULE OF TANGIBLE CAPITAL ASSETS**

for the year ended December 31, 2024

**ANALYSIS BY FUNCTIONAL CLASSIFICATION**

		COST						AMORTIZATION					
		2024 Opening Net Book Value	2024 Opening Cost Balance	Additions and Betterments	ARO Increase in TCA Cost	Disposals	Write Downs	2024 Closing Cost Balance	2024 Opening Amortization Balance	Annual Amortization	Amortization Disposal	2024 Closing Amortization Balance	2024 Closing Net Book Value
		1	2	3	14	4	5	6	7	8	9	10	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1810	Planning and Zoning	0	0					0	0			0	0
1820	Commercial and Industrial	0	0					0	0			0	0
1830	Residential Development	0	0					0	0			0	0
1840	Agriculture and Reforestation	0	0					0	0			0	0
1850	Tile Drainage / Shoreline Assistance	0	0					0	0			0	0
1898	Other	0	0					0	0			0	0
1899													
	Subtotal	0	0	0	0		0	0	0	0	0	0	0
1910	Other	0	0					0	0			0	0
9910	Total Tangible Capital Assets	2,385,155	6,067,808	17,154	0	0	0	6,084,962	3,682,653	202,513	0	3,885,166	2,199,796

**FIR2024: Hilton Tp**

Asmt Code: 5704

MAH Code: 80603

**Schedule 51****SCHEDULE OF TANGIBLE CAPITAL ASSETS**

for the year ended December 31, 2024

**SEGMENTED BY ASSET CLASS****General Capital Assets**

2005	Land	
2010	Land Improvements	
2020	Buildings	
2030	Machinery & Equipment	
2040	Vehicles	
2097	Other	Computer equipment
2098	Other	
2099	<b>Total General Capital Assets</b>	

2024 Opening Net Book Value (NBV)	2024 Closing Net Book Value (NBV)
1	11
\$	\$
128,701	128,701
0	
162,923	155,225
38,470	32,333
334,174	297,740
24,062	19,538
0	
688,330	633,537

**Infrastructure Assets**

2205	Land	
2210	Land Improvements	
2220	Buildings	
2230	Machinery & Equipment	
2240	Vehicles	
2250	Linear Assets	
2297	Other	
2298	Other	
2299	<b>Total Infrastructure Assets</b>	

2024 Opening Net Book Value (NBV)	2024 Closing Net Book Value (NBV)
1	11
\$	\$
0	
0	
0	
0	
0	
1,696,825	1,566,259
0	
0	
1,696,825	1,566,259

9920 **Total Tangible Capital Assets**

2,385,155	2,199,796
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**Construction-in-progress**

2405	<b>Construction-in-progress</b>	
9921	<b>Total Tangible Capital Assets and Construction-In-progress</b>	

2024 Opening Net Book Value (NBV)	Expenditures in 2024	Less Assets Capitalized	2024 Closing Net Book Value (NBV)
1	2	3	11
\$	\$	\$	\$
0			0
2,385,155	0	0	2,199,796

**FIR2024: Hilton Tp**

Asmt Code: 5704

MAH Code: 80603

**Schedule 53****CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS  
(NET DEBT) AND TANGIBLE CAPITAL ASSET ACQUISITION FINANCING / DONATIONS**  
for the year ended December 31, 2024**CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS (NET DEBT)**

		1	
		\$	
1010	Annual Surplus (Deficit), Before Remeasurement Gains (Losses) (SLC 10 2099 01)	-143,085	
1020	Acquisition of Tangible Capital Assets ((SLC 51A 9910 03 + SLC 51A 9910 14 + SLC 53 1031 01) *-1)	-17,154	
1030	Amortization of Tangible Capital Assets (SLC 51 9910 08)	202,513	
1031	Contributed (Donated) Tangible Capital Assets		
1032	Change in Construction-in-progress (SLC 51B 2405 03 - SLC 51B 2405 02)	0	
1040	Gain / (Loss) on Sale of Tangible Capital Assets		
1050	Proceeds on Sale of Tangible Capital Assets		
1060	Write-downs of Tangible Capital Assets		
1070	Other		
1071	Other		
1099			
	<b>Subtotal</b>	<b>185,359</b>	
1210	Change in Supplies Inventories		
1220	Change in Prepaid Expenses	-1,407	
1230	Other		
1299			
	<b>Subtotal</b>	<b>-1,407</b>	
1301	<b>Net Change in Remeasurement Gains (Losses) For the Year (SLC 71 1299 01)</b>	<b>0</b>	
1410	Increase (Decrease) in Net Financial Assets (Net Debt)	40,867	
1420	Net Financial Assets (Net Debt), Beginning of Year	1,032,729	
1422	Prior Period Adjustment		
1423	Restated Net Financial Assets (Net Debt), Beginning of Year	1,032,729	
9910	Net Financial Assets (Net Debt), End of Year	1,073,596	

**SOURCES OF FINANCING FOR TCA ACQUISITIONS / DONATIONS**

		1	
		\$	
<b>Long Term Liabilities Incurred</b>			
0205	Canada Mortgage and Housing Corporation (CMHC)		
0210	Ontario Financing Authority		
0215	Commercial Area Improvement Program		
0220	Other Ontario Housing Programs		
0235	Serial Debentures		
0240	Sinking Fund Debentures		
0245	Long Term Bank Loans		
0250	Long Term Reserve Fund Loans		
0255	Lease Purchase Agreements (Tangible Capital Leases)		
0260	Construction Financing Debentures		
0265	Infrastructure Ontario		
0297	Other		
0298	Other		
0299			
	<b>Subtotal</b>	<b>0</b>	
<b>Financing From Dedicated Revenue</b>			
0405	Municipal Property Tax by Levy		
0406	Reserves and Reserve Funds (SLC 60 1012 02 + SLC 60 1012 03)	0	
0410	Municipal User Fees & Service Charges	7,767	
0415	Development Charges (SLC 61 0299 08)	0	
0416	Recreation Land (The Planning Act) (SLC 60 1032 01)	0	
0417	Community Benefits Charges (SLC 60 1036 01)	0	
0419	Donations		
0420	Other		
0446	Proceeds From the Sale of Tangible Capital Assets, etc.	4,594	
0447	Investment Income	4,793	
0448	Prepaid Special Charges		
0495	Other		
0496	Other		
0497	Other		
0498	Other		
0501			
	<b>Subtotal</b>	<b>17,154</b>	
<b>Government Transfers</b>			
0425	Capital Grants: Federal (SLC 12 9910 06 - SLC 10 4099 01)	0	
0430	Capital Grants: Provincial (SLC 12 9910 05 - (SLC 10 4019 01 - SLC 60 1045 01)	0	
0435	Capital Grants: Other Municipalities (SLC 12 9910 07)	0	
0440	Canada Community - Building Fund - AMO (SLC 10 4099 01)	0	
0445	Provincial Gas Tax (SLC 10 4019 01)	0	
0502			
	<b>Subtotal</b>	<b>0</b>	
0499			
	<b>Subtotal</b>	<b>17,154</b>	
0610	Contributed (Donated) Tangible Capital Assets	0	
9920			
	<b>Total Capital Financing</b>	<b>17,154</b>	
0810	Unexpended Capital Financing or (Unfinanced Capital Outlay)	0	

**FIR2024: Hilton Tp**

Asmt Code: 5704

MAH Code: 80603

**Schedule 54**  
**CONSOLIDATED STATEMENT OF CASH FLOW - DIRECT METHOD**  
for the year ended December 31, 2024*\* Municipalities must choose either the direct or indirect method. If indirect method is chosen, please use Schedule 54B.***CONSOLIDATED STATEMENT OF CASH FLOW - DIRECT METHOD**

	2024 Actual 1 \$
<b>Operating Transactions</b>	
<b>Cash Received From</b>	
0210 Taxes	
0220 Transfers	
0230 User Fees	
0240 Fees, Permits, Licenses and Fines	
0250 Enterprises.	
0260 Investments	
0298 Other	
0299	
<b>Subtotal</b>	0
<b>Cash Paid For</b>	
0410 Salaries, Wages and Employment Contracts and Benefits	
0420 Material and Supplies	
0430 Contracted Services	
0440 Financing Charges	
0450 External Transfers	
0498 Other	
0499	
<b>Subtotal</b>	0
2099	
<b>Cash Provided by Operating Transactions</b>	0
<b>Capital Transactions</b>	
0610 Proceeds on Sale of Tangible Capital Assets	
0620 Cash Used to Acquire Tangible Capital Assets	
0630 Change in Construction-in-progress	
0698 Other	
0699	
<b>Cash Applied to Capital Transactions</b>	0
<b>Investing Transactions</b>	
0810 Proceeds From Portfolio Investments	
0820 Portfolio Investments	
0898 Other	
0899	
<b>Cash Provided By / (Applied To) Investing Transactions</b>	0
<b>Financing Transactions</b>	
1010 Proceeds From Long Term Debt Issues	
1020 Principal Long Term Debt Repayment	
1030 Temporary Loans	
1031 Repayment of Temporary Loans	
1096 Other	
1097 Other	
1098 Other	
1099	
<b>Cash Applied to Financing Transactions</b>	0
1210 Increase in Cash and Cash Equivalents	0
1220 Cash and Cash Equivalents, Beginning of Year	0
9920 Cash and Cash Equivalents, End of Year	0
<b>Cash and Cash Equivalents Represented By:</b>	
1401 Cash	
1402 Temporary Borrowings	
1403 Short Term Investments	
1404 Other	
9940 Cash and Cash Equivalents, End of Year	0
<b>Cash:</b>	
1501 Unrestricted	1
1502 Restricted	\$
1503 Unallocated	
9950 Cash and Cash Equivalents, End of Year	0

**FIR2024: Hilton Tp**

Asmt Code: 5704

MAH Code: 80603

**Schedule 54****CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD**

for the year ended December 31, 2024

**\* Municipalities must choose either the direct or indirect method. If direct method is chosen, please use Schedule 54A.****CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD**

		2024 Actual 1 \$
<b>Operating Transactions</b>		
2010	Annual Surplus (Deficit), Before Remeasurement Gains (Losses) (Slc 10 2099)	-143,085
2020	Non-Cash Items Including Amortization	202,514
2021	Contributed (Donated) Tangible Capital Assets	
2022	Change In Non-Cash Assets and Liabilities	
2023	Accretion Expense	
2030	Prepaid Expenses	-1,407
2040	Change In Deferred Revenue	188,438
2096	Other <input type="text" value="Change in non-cash working capital"/>	75,617
2097	Other <input type="text"/>	
2098	Other <input type="text"/>	
2099	<b>Cash Provided By Operating Transactions</b>	322,077
<b>Capital Transactions</b>		
0610	Proceeds On Sale of Tangible Capital Assets	
0620	Cash Used to Acquire Tangible Capital Assets	-17,154
0630	Change In Construction-In-Progress	
0698	Other <input type="text"/>	
0699	<b>Cash Applied to Capital Transactions</b>	-17,154
<b>Investing Transactions</b>		
0810	Proceeds From Portfolio Investments	
0820	Portfolio Investments	
0898	Other <input type="text"/>	
0899	<b>Cash Provided By / (Applied To) Investing Transactions</b>	0
<b>Financing Transactions</b>		
1010	Proceeds From Long Term Debt Issues	
1020	Principal Long Term Debt Repayment	
1030	Temporary Loans	
1031	Repayment of Temporary Loans	
1096	Other <input type="text"/>	
1097	Other <input type="text"/>	
1098	Other <input type="text"/>	
1099	<b>Cash Provided By Operating Transactions</b>	0
1210	Increase In Cash and Cash Equivalents	304,923
1220	Cash and Cash Equivalents, Beginning of Year	1,178,268
9920	Cash and Cash Equivalents, End of Year	1,483,191

		2024 Actual 1 \$
<b>Cash and Cash Equivalents Represented By:</b>		
1401	Cash	
1402	Temporary Borrowings	
1403	Short Term Investments	
1404	Other <input type="text"/>	
9940	<b>Cash and Cash Equivalents, End of Year</b>	0

		1 \$
<b>Cash:</b>		
1501	Unrestricted	
1502	Restricted	
1503	Unallocated	
9950	<b>Cash and Cash Equivalents, End of Year</b>	0

**Schedule 60**

**CONTINUITY OF RESERVES AND RESERVE FUNDS**

for the year ended December 31, 2024

MAH Code: 80603

		Obligatory Reserve Funds, Deferred Revenue 1 \$	Discretionary Reserve Funds 2 \$	Reserves 3 \$
0299	Balance, Beginning of Year	135,367	635,512	405,992
0312	Contribution From Operations:		28,504	76,620
	Development Charges Act			
0615	Net Development Charges Collected (SLC 61B 0299 06 - SLC 61B 0299 03).	0		
0616	Net Development Charges Receivable (SLC 61A 0299 20 - SLC 61A 0299 18).	0		
0699	<b>Subtotal Development Charges Act</b>	0		
0810	Lot Levies			
0820	Subdivider Contributions			
0830	Recreational Land (The Planning Act)			
0834	Community Benefits Charges			
0841	Investment Income	2,797		
0842	Interest Earned On Development Charges Receivable (SLC 61A 0299 18)	0		
0860	Gasoline Tax - Province			
0861	Building Code Act, 1992			
0862	Canada Community - Building Fund (Federal Gas Tax)	26,636		
0864	Building Canada Fund (BCF)			
0870	Inter - Reserve Fund / Reserves Transfer			
0895	Other			
0896	Other			
0897	Other			
0898	Other			
9940	<b>TOTAL Revenues &amp; Surplus</b>	29,433	28,504	76,620
	Less: Utilization of Reserve Funds and Reserves (Transfers)			
1012	For Acquisition of Tangible Capital Asset			62,845
1015	For Current Operations			
1025	Development Charges Earned to Tangible Capital Asset Acquisition (SLC 61B 0299 08)	0		
1026	Development Charges Earned to Operations (SLC 61B 0299 07).	0		
1027	Monies Borrowed From Development Charges Reserve Fund (SLC 61B 0299 23)	0		
1032	Recreational Land (the Planning Act) Earned to Tangible Capital Asset Acquisition			
1035	Recreational Land (the Planning Act) Earned to Operations			
1036	Community Benefits Charges			
1042	Deferred Revenue Earned (Provincial Gas Tax) For Transit (Operations)			
1045	Deferred Revenue Earned (Provincial Gas Tax) For Transit (Capital)			
1070	Inter - Reserve Fund / Reserves Transfer			
0910	Less: Utilization (Deferred Revenue Recognized)	0	0	62,845
2099	<b>Balance, End of Year</b>	164,800	664,016	419,767
<b>Totals In Line 2099 are Analysed as Follows:</b>				
5010	Working Funds			
5020	Contingencies			
	<b>Asset Replacement Funds For: Sewer &amp; Water</b>			
5030	Sewer			
5040	Water			
5050	Replacement of Equipment			
5060	Sick Leave			
5070	Insurance			
5080	Workplace Safety and Insurance Board (WSIB)			
5090	Post-Employment Benefits			
5091	Tax Rate Stabilization			
5630	Lot Levies			
5660	Parking Revenues			
5670	Debenture Repayment			
5680	Exchange Rate Stabilization			
<b>Per Service Purpose:</b>				
5205	<b>General Government</b>		149,018	162,991
5210	<b>Protection Services</b>		96,965	20,639
	<b>Transportation Services:</b>			

**FIR2024: Hilton Tp**

Asmt Code: 5704

MAH Code: 80603

**Schedule 60****CONTINUITY OF RESERVES AND RESERVE FUNDS**

for the year ended December 31, 2024

5215	Roadways		195,392	28,587
5216	Winter Control			
5220	Transit			
5221	Parking			
5222	Street Lighting			
5223	Air Transportation			
	<b>Environmental Services:</b>			
5225	Wastewater System			
5230	Storm Water System			
5235	Waterworks System			
5240	Solid Waste Collection			
5245	Solid Waste Disposal			
5246	Waste Diversion			
5250	<b>Health Services</b>		21,068	4,350
5255	<b>Social and Family Services</b>			
5260	<b>Social Housing</b>			
	<b>Recreation and Cultural Services:</b>			
5265	Parks			
5266	Recreation Programs			
5271	Recreation Facilities - Golf Course, Marina, Ski Hill			
5274	Recreation Facilities - All Other			
5275	Libraries		33,994	744
5276	Museums			3,500
5277	Cultural Services			
5280	<b>Planning and Development</b>			
5290	<b>Other</b> General		167,579	
	<b>Obligatory Deferred Revenue:</b>			
5635	Development Charges Cash Collected (SLC 61B 0299 28)	0		
5636	Development Charges Installments Receivable (Uncollected) (SLC 61A 0299 25)	0		
5640	Subdivider Contributions			
5650	Recreational Land (The Planning Act)	72,072		
5655	Community Benefits Charges			
5661	Building Code Act, 1992			
5690	Gasoline Tax - Province			
5691	Canada Community-Building Fund (Federal Gas Tax)	92,728		
5693	Building Canada Fund (BCF)			
5695	Other			
5696	Other			
5697	Other			
5698	Other			
5699	Other			
9930		<b>TOTAL</b>	164,800	664,016
				419,767

**Municipal Development-Related Charges****B: Parkland Special Account**

Parkland provided in the year

**Special Account**

5801	Non-Residential (Standard Rate)
5802	Residential (Standard Rate)
5803	Residential (Alternative Rate)
5804	Other

**C: Community Benefit Charges****Special Account**

5901	In Kind Contributions (Reported In Year Building Permit Issued)
------	---

**D: Spending or Allocation of Opening Obligatory Reserve Fund Balances****Development Charges**

6001	Highways (Roads and Structures)
6002	Wastewater Services, Including Sewers and Treatment Services
6003	Water Supply Services, Including Distribution and Treatment

Amount of Land	Value of Land
1	2
#	\$

Value of In Kind Contributions
1
\$

Spend / Allocate Opening Balance	Spend / Allocate Opening Balance
1	2
%	\$



**FIR2024: Hilton Tp**

Asmt Code: 5704

MAH Code: 80603

**Schedule 60**

**CONTINUITY OF RESERVES AND RESERVE FUNDS**

for the year ended December 31, 2024

Spend / Allocate Opening Balance	Spend / Allocate Opening Balance
1	2
%	\$

**Parkland**

6004 Parkland Special Account

Spend / Allocate Opening Balance	Spend / Allocate Opening Balance
1	2
%	\$

**Community Benefits Charges**

6005 Community Benefits Charges Special Account

## Schedule 61

## DEVELOPMENT CHARGES RECEIVABLE

for the year ended December 31, 2024

		Development Charges Receivable					
		Total Opening Development Charges Receivables Balance, January 1	New Development Charge Installments Receivable	New Development Charge Interest Receivable	Less: Prior Year Development Charges Installment Receivables and Interest Collected During the Year	Total New Development Charges Receivable	Total Closing Development Charges Receivables Balance, December 31
		24	17	18	19	20	25
		\$	\$	\$	\$	\$	\$
Services							
0205	General Government	0				0	0
0206	Emergency Preparedness Services	0				0	0
0207	Electrical Power Services	0				0	0
0210	Fire Protection Services	0				0	0
0215	Policing Services	0				0	0
0216	Provincial Offences Act Services	0				0	0
0220	Highways (Roads and Structures)	0				0	0
0225	Transit	0				0	0
0226	Toronto-York Subway Extension	0				0	0
0230	Wastewater Services, (Including Sewers and Treatment Services)	0				0	0
0235	Stormwater Drainage and Control Services	0				0	0
0240	Water Supply Services, (Including Distribution and Treatment Services)	0				0	0
0245	Emergency Medical Services	0				0	0
0246	Public Health Services	0				0	0
0250	Long-term Care	0				0	0
0255	Child Care and Early Years Programs and Services	0				0	0
0260	Housing	0				0	0
0270	GO Transit	0				0	0
0275	Library	0				0	0
0280	Parks and Recreation Services	0				0	0
0285	Development Studies	0				0	0
0286	Parking	0				0	0
0287	Animal Control	0				0	0
0288	Municipal Cemeteries	0				0	0
0289	Waste Diversion Services	0				0	0
0290	Other	0				0	0
0295	Other	0				0	0
0296	Other	0				0	0
0297	Other	0				0	0
0299	TOTAL	0	0	0	0	0	0

Asmt Code: 5704  
MAH Code: 80603

**Schedule 61**

**DEVELOPMENT CHARGES CASH COLLECTED AND AMOUNTS EARNED (DC INFLOWS / OUTFLOWS)**

for the year ended December 31, 2024

[illegible]

**Schedule 62**  
**DEVELOPMENT CHARGES RATES**  
for the year ended December 31, 2024

Asmt Code: 5704  
MAH Code: 80603

[illegible]

1250 Are the rates being reported based on a new development charge by-law that was approved by council within the reporting year?  
If "Yes", please attach an electronic version of the new by-law.

**FIR2024: Hilton Tp**Asmt Code: 5704  
MAH Code: 80603**Schedule 70**  
**CONSOLIDATED STATEMENT OF FINANCIAL POSITION**  
for the year ended December 31, 2024**Financial Assets****0299 Cash and Cash Equivalents.**1  
\$  
1,483,191**Accounts Receivable**0410 Canada  
0420 Ontario  
0430 Upper-Tier  
0440 Other Municipalities  
0450 School Boards  
0490 Other Receivables21,068  
3,892  
2,630

0499

**Subtotal**5,003  
32,593**Taxes Receivable**0610 Current Year's Levies  
0620 Previous Year's Levies  
0630 Prior Year's Levies  
0640 Penalties and Interest  
0690 Less: Allowance For Uncollectables62,769  
12,525  
10,067  
8,030

0699

**Subtotal**

93,391

**Investments \***0817 Portfolio Investments  
0818 Derivatives  
0819 Financial Assets, Designated to the Fair Value Category  
0820 Government Business Enterprises  
0828 Other

0829

**Subtotal**

0

**Debt Recoverable from Others**0861 Municipalities (SLC 74 0630 01)  
0862 School Boards (SLC 74 0620 01)  
0863 Retirement Funds (SLC 74 0899 01)  
0864 Sinking Funds (SLC 74 1099 01)  
0865 Individuals  
0868 Other

0845

0  
0  
0  
0**Subtotal**

0

**Other Financial Assets**0830 Inventories Held For Resale  
0831 Land Held For Resale  
0835 Notes Receivable  
0840 Mortgages Receivable  
0850 Deferred Taxes Receivable  
0852 Development Charges Installments Receivable (SLC 60 5636 01)  
0890 Other  
0891 Other

0898

**Subtotal**

0

9930

**TOTAL Financial Assets**

1,609,175

**Liabilities****Temporary Loans**

2010 Operating Purposes

**Tangible Capital Assets:**2020 Canada  
2030 Ontario  
2040 Other

2099

**Subtotal**

0

**Accounts Payable and Accrued Liabilities**2210 Canada  
2220 Ontario  
2230 Upper-tier  
2240 Other Municipalities  
2250 School Boards  
2260 Interest On Debt  
2270 Trade Accounts Payable  
2271 Derivatives  
2272 Financial Liabilities, Designated to the Fair Value Category  
2290 Other

2299

**Subtotal**

144,283

2301 Estimated Tax Liabilities (PS3510)

**Deferred Revenue**

2410 Obligatory Reserve Funds (SLC 60 2099 01)

2411 Prepaid Property Taxes

2490 Other

2499

**Subtotal**164,800  
226,496  
391,296**Long Term Liabilities**2610 Debt Issued  
2620 Debt Payable to Others  
2630 Lease Purchase Agreements (Tangible Capital Leases)  
2640 Other

**FIR2024: Hilton Tp**Asmt Code: 5704  
MAH Code: 80603**Schedule 70**  
**CONSOLIDATED STATEMENT OF FINANCIAL POSITION**  
for the year ended December 31, 2024

2650	Other		
2660	Less: Debt Issued On Behalf of Government Business Enterprise		
2699		<b>Subtotal</b>	0
<b>Post Employment Benefits</b>			
2810	Accumulated Sick Leave		
2820	Accrued Vacation Pay		
2830	Accrued Pensions Payable		
2840	Accrued Workplace Safety and Insurance Board Claims (Wsiib)		
2898	Other		
2899		<b>Subtotal Post Employment Benefits</b>	0
<b>Liability For Contaminated Sites</b>			
2910	Remediation Costs of Contaminated Sites		
<b>Liability For Asset Retirement Obligations</b>			
2920	Asset Retirement Obligation Liabilities (SLC 74E 9910 07)		0
9940		<b>TOTAL Liabilities</b>	535,579
9945	<b>Net Financial Assets (Net Debt): Total Financial Assets LESS Total Liabilities</b>		1,073,596

**Non-Financial Assets**

			1
			\$
6210	Tangible Capital Assets (SLC 51 9921 11)		2,199,796
6250	Inventories of Supplies		
6260	Prepaid Expenses		10,185
6261	Intangible Assets		
6262	Other		
6299		<b>Total Non-Financial Assets</b>	2,209,981
9970		<b>Total Accumulated Surplus (Deficit)</b>	3,283,577

**Analysis of the Accumulated Surplus (Deficit)**

			1
			\$
6410	Equity in Tangible Capital Assets		2,199,794
6411	Investment in Intangible Assets		
6412	Other		
6420	Reserves and Reserve Funds (SLC 60 2099 02 + SLC 60 2099 03)		1,083,783
6430	General Surplus (Deficit)		
6431	Unexpended Capital Financing		
6432	<b>Remeasurement Gains (Losses)</b>		
<b>Local Boards</b>			
5030	Transit Operations		
5035	Water Operations		
5040	Wastewater Operations		
5041	Solid Waste Operations		
5045	Libraries		
5050	Cemeteries		
5055	Recreation, Community Centres and Arenas		
5060	Business Improvement Area		
5076	Other		
5077	Other		
5078	Other		
5079	Other		
5098		<b>Total Local Boards</b>	0
5080	Equity in Government Business Enterprises (SLC 10 6090 01)		0
6601	Unfunded Employee Benefits		
6603	Unfunded Remediation Costs of Contaminated Sites		
6604	Unfunded Asset Retirement Obligation Costs		
6610	Other		
6620	Other		
6630	Other		
6640	Other		
6699		<b>Total Other</b>	0
9971		<b>Total Accumulated Surplus (Deficit)</b>	3,283,577
<b>Accumulated Surplus (Deficit) comprised of:</b>			
9980	Accumulated Surplus (Deficit), Before Remeasurement Gains (Losses) (SLC 10 9950 01)		3,283,577
9981	Accumulated Surplus (Deficit), Remeasurement Gains (Losses) (SLC 71 9910 01)		0
9982	<b>Total Accumulated Surplus (Deficit)</b>		3,283,577

**FIR2024: Hilton Tp**

Asmt Code: 5704

MAH Code: 80603

**Schedule 71****STATEMENT OF REMEASUREMENT GAINS AND LOSSES**

for the year ended December 31, 2024

0299 Accumulated Remeasurement Gains (Losses), Beginning of The Year

1
\$
0

**Unrealized Gains (Losses) Attributable to:**

0410 Foreign Exchange  
0420 Derivatives  
0430 Portfolio Investments  
0440 Other Financial Instruments, Designated to Fair Value Category  
0499

Subtotal

0

**Realized (Gains) Losses, Reclassified to the Statement of Operations**

0610 Foreign Exchange  
0620 Derivatives  
0630 Portfolio Investments  
0640 Other Financial Instruments, Designated to Fair Value Category  
0699

Subtotal

0

1099 Other Comprehensive Income (Loss)

1299 Net Change in Remeasurement Gains (Losses) for the Year (SLC 71 0499 01 + SLC 0699 01 + SLC 1099 01)

9910 Accumulated Remeasurement Gains (Losses), End of Year (SLC 71 0299 01 + SLC 1299 01)

0
0

**FIR2024: Hilton Tp**

Asmt Code: 5704

MAH Code: 80603

**Single / Lower-Tier ONLY Schedule 72**  
**CONTINUITY OF TAXES RECEIVABLE**  
for the year ended December 31, 2024**Continuity of Taxes Receivable**

0210 Taxes Receivable, Beginning of Year

9

\$

87,465

0215 PLUS: Amounts Added to Tax Bills For Collection Purposes Only

0220 PLUS: Tax Amounts Levied In the Year (SLC 26 9199 03)

932,586

0225 PLUS: Current Year Penalties and Interest

10,429

0240 LESS: Total Cash Collections (SLC 72 0699 09)

934,945

0250 LESS: Tax Adjustments Before Allowances (SLC 72 2899 09)

2,144

0260 LESS: Tax Adjustments Not Applied to Taxation (SLC 72 4999 09)

0

0280 PLUS:

0290 Taxes Receivable, End of Year

93,391

**Cash Collections**

0610 Current Year'S Tax

9

\$

891,328

0620 Previous Year'S Tax

43,617

0630 Penalties and Interest

0640 Amounts Added to Tax Bills For Collection Purposes Only

0690 Other

0699

**TOTAL Cash Collections**

934,945



MAH Code: 80603

**Single / Lower-Tier ONLY    Schedule 72**  
**CONTINUITY OF TAXES RECEIVABLE**  
 for the year ended December 31, 2024

1000 Taxes Collected On Behalf of "Other" Bodies (Mun. Act 353)  
1010 Write-off of Taxes (Mun. Act 354)  
1020 Cancellation, Reduction, Refund of Taxes, Overcharges (Mun. Act 357/358)  
1030 Cancellation, Reduction Or Refund of Taxes (Mun. Act 365)  
1040 ARB Decisions, Advisory Notice of Adjustment Due to An ARB Decisions (Assessment Act 40/19.1(7))  
1050 RFR (Assessment Act 39.1)  
1060 Increase of Taxes, Error In Calculating Taxes (Mun. Act 359/359.1)  
1070 Post Roll Amended Notice (PRAN) (Assessment Act Section 32 )  
1080 Special Amended Notice (SAN) (Assessment Act)  
1090 Tax Incentive Adjustment (TIA) (Assessment Act)

1099	
1299	Discounts for Advance Payments (Mun. Act 345(10))
1499	Tax Credit (Mun. Act 474.3)
1699	Tax Cancellation - Low Income Seniors and Disabled Persons (Mun. Act 319)

1810 Rebates to Commercial Properties (Mun. Act 362)  
1820 Rebates to Industrial Properties (Mun. Act 362)

1899		
2099	Rebates for Charities (Mun. Act 361)	
2299	Vacant Unit Rebates (Mun. Act 364)	
2301	Contaminated Property (Mun. Act 365.1)	
2399	Reduction for Heritage Property (Mun. Act 365.2)	
2400	Change In Assessment (Mun. Act 365.3)	
2890	Other	
2891	Other	
2892	Other	
2893	Other	

2899 **Tax Adjustments Before Allowances**

SCHOOL BOARDS								
English - Public	French - Public	English - Separate	French - Separate	Other	TOTAL Education	Lower-Tier (Single-Tier)	Upper-Tier	TOTAL Tax Adjustment
1	2	3	4	5	6	7	8	9
\$	\$	\$	\$	\$	\$	\$	\$	\$
					0			0
					0			0
					0			0
					0			0
					0			0
28	0	0	0	0	28	163	0	191
					0			0
40	0	0	0	0	40	232	0	272
1,313	0	0	0	0	1,313	0	0	1,313
54	0	0	0	0	54	314	0	368
1,435	0	0	0	0	1,435	709	0	2,144
								0
								0
					0			0
					0			0
					0			0
0	0	0	0	0	0	0	0	0
					0			0
					0			0
					0			0
					0			0
					0			0
					0			0
					0			0
					0			0
1,435	0	0	0	0	1,435	709	0	2,144

4010	Tax Sale, Tax Registration Accounts	
4210	Tax Deferral - Low Income Seniors and Disabled Persons (Mun. Act 319)	
4420	Net Impact of 5% Capping Limit Program	
4890	Other	
4891	Other	
4999		

**Tax Adj**

### Tax Adjustments Not Applied to Taxation

[illegible]

6010	Recovery of Tax Deferrals
7010	Entitlement of School Boards

137,587	84	0	0	0	137,671	0	0
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**FIR2024: Hilton Tp**

Asmt Code: 5704

MAH Code: 80603

**Schedule 74**  
**LONG TERM LIABILITIES AND COMMITMENTS**  
for the year ended December 31, 2024**1. Debt Burden of the Municipality**

		1
		\$
All Outstanding Debt Issued By the Municipality, Predecessor Municipalities and Consolidated Entities		
0210	to Ontario and Agencies	
0220	to Canada and Agencies	
0230	to Others	
0297	Other	
0298	Other	
0299		
<b>Subtotal</b>		0
0499	<b>PLUS:</b> All Debt Assumed By the Municipality From Others	
<b>LESS:</b> All Debt Assumed By Others		
0610	Ontario	
0620	School Boards	
0630	Other Municipalities	
0640	Government Business Enterprises	
0697	Other	
0698	Other	
0699		
<b>Subtotal</b>		0
<b>LESS:</b> Debt Retirement Funds		
0810	Wastewater	
0820	Water	
0896	Other	
0897	Other	
0898	Other	
0899		
<b>Subtotal</b>		0
<b>LESS:</b> Own Sinking Funds (Actual Balances)		
1010	General Municipal	
1020	Enterprises and Others	
1096	Other	
1097	Other	
1098	Other	
1099		
<b>Subtotal</b>		0
9910	<b>TOTAL Net Long Term Liabilities of the Municipality</b>	0

**2. Debt Burden of the Municipality: Analysed by Debt Instrument**

1210	Sinking Fund Debentures	
1220	Installment (Serial) Debentures	
1230	Long Term Bank Loans	
1240	Lease Purchase Agreements (Tangible Capital Leases)	
1250	Mortgages	
1280	Construction Financing Debentures	
1297	Other	
1298	Other	
1299		
9920	<b>TOTAL Net Long Term Liabilities of the Municipality</b>	0

**3. Debt Burden of the Municipality: Analysed by Function**

1405	General Government	
1410	Protection Services	
<b>Transportation Services:</b>		
1415	Roadways	
1416	Winter Control	
1420	Transit	
1421	Parking	
1422	Street Lighting	
1423	Air Transportation	
<b>Environmental Services:</b>		
1425	Wastewater System	
1430	Storm Water System	
1435	Waterworks System	

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Schedule 74

LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2024

1440	Solid Waste Collection	
1445	Solid Waste Disposal	
1446	Waste Diversion	
1450	Health Services	
1455	Social and Family Services	
1460	Social Housing	
	<b>Recreation and Cultural Services:</b>	
1465	Parks	
1466	Recreation Programs	
1471	Recreation Facilities - Golf Course, Marina, Ski Hill	
1474	Recreation Facilities - All Other	
1475	Libraries	
1476	Museums	
1477	Cultural Services	
1480	Planning and Development	
1490	Other Long Term Liabilities	
9930		
TOTAL Net Long Term Liabilities of the Municipality		0

**FIR2024: Hilton Tp**

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**Schedule 74****LONG TERM LIABILITIES AND COMMITMENTS**

for the year ended December 31, 2024

**4. Debt Payable in Foreign Currencies (Net of Sinking Fund Holdings)****US Dollars:**

1610 Canadian Dollar Equivalent included in SLC 74 9910 01  
1620 Par Value in 'U.S. Dollars'

**Other Currency:**

1630 Canadian Dollar Equivalent included in SLC 74 9910 01  
1640 Par Value in  
1650 Canadian Dollar Equivalent included in SLC 74 9910 01  
1660 Par Value in

1  
\$**5. Interest Earned on Sinking Funds and on Debt Retirement Funds During the Year**

1810 Own Funds

**6. Details of Sinking Fund Balance**

2010 Value of Own Sinking Fund Debentures Issued and Outstanding At Year End

**Balance of Own Sinking Funds At Year End**

2110 Total Contributions to Own Sinking Funds  
2120 Total Income Earned From investments of Sinking Funds' Monies  
2199

**Subtotal** 0

2210 Estimated Total Future Contributions From This Municipality Required to Meet Obligations in Line 2010 Above  
2220 Estimated Total Future Income Earned From investments in Lines 2199 and 2210 Above

**7. Long term commitments at year end**

2410 Hospital Support  
2420 University Support  
2430 Leases and Other Agreements  
2440 Capital Equipment, Land Acquisition  
2496 Other  
2497 Other  
2498 Other  
2499

**TOTAL** 0

## MAH Code: 80603

**Schedule 74**

**LONG TERM LIABILITIES AND COMMITMENTS**  
for the year ended December 31, 2024

2610 Pending or Threatened Litigation

2620 Retroactive Wage Settlements

2630 Guarantees of Long Term Indebtedness in the Name of the Municipality But Assumed by Others

2640 Outstanding Loans Guaranteed

2698 Other

2699

[illegible]

3012	General Tax Rates
3014	Other
3015	Tile Drainage / Shoreline Assistance
3020	<b>Recovered From Reserve Funds</b>

[illegible]

3030	Electricity	
3040	Gas	
3050	Telephone	
3097	Other	
3098	Other	
3099		

3110	Lump Sum (Balloon) Repayments of Long Term Debt
3120	Provincial Grant Funding for Repayment of Long Term Debt

## Debt Charges for Lease Purchase Agreements (Tangible Capital Leases)

3410	Repayment of Provincial Special Assistance
3420	Other Long Term Debt Refinanced

Principal	Interest
1	2
\$	\$

FIR2024: Hilton Tp

Asmt Code: 5704

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Schedule 74

LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2024

12. Future Principal and Interest Payments on EXISTING Debt

		RECOVERABLE FROM:							
		Consolidated Statement of Operations		Reserve Funds		Unconsolidated Entities		All Others	
		Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
		1	2	3	4	5	6	7	8
		\$	\$	\$	\$	\$	\$	\$	\$
3210	Year 2025								
3220	Year 2026								
3230	Year 2027								
3240	Year 2028								
3250	Year 2029								
3260	Years 2030 to 2034								
3270	Years 2035 onwards								
3280	Interest to be Earned on Sinking Funds								
3299	TOTAL	0	0	0	0	0	0	0	0

13. Other Notes

Please list all other notes and forward supporting schedules as required by email to:

[FIR.mah@ontario.ca](mailto:FIR.mah@ontario.ca)

3601

\* Use ALT + ENTER Keys to "Return" to the next line.

**FIR2024: Hilton Tp**

Asmt Code: 5704

MAH Code: 80603

**Schedule 74****LONG TERM LIABILITIES AND COMMITMENTS**

for the year ended December 31, 2024

**14. ASSET RETIREMENT OBLIGATION LIABILITY****ANALYSIS BY FUNCTIONAL CLASSIFICATION**

	Liabilities for ARO at Beginning of Year	Liability Incurred During the Year	Liability Settled During the Year	Increase in Liabilities Due to Accretion Expense	Increase (Decrease) Reflecting Change in the Estimate of Liability	Liabilities for ARO at End of Year
	1	3	4	5	6	7
	\$	\$	\$	\$	\$	\$
0299 General Government	0					0
0499 Protection Services	0					0
0699 Transportation Services	0					0
0899 Environmental Services	0					0
1099 Health Services	0					0
1299 Social and Family Services	0					0
1499 Social Housing	0					0
1699 Recreation and Cultural Services	0					0
1899 Planning and Development	0					0
1910 Other	0					0
<b>9910 Total Asset Retirement Obligations</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**FIR2024: Hilton Tp**

Asmt Code: 5704

MAH Code: 80603

**Schedule 76**  
**GOVERNMENT BUSINESS ENTERPRISES**  
 for the year ended December 31, 2024

**GOVERNMENT BUSINESS ENTERPRISES****STATEMENT OF FINANCIAL POSITION**

		Please Specify GBE					Total
		1	2	3	4	5	20
		\$	\$	\$	\$	\$	\$
<b>Assets</b>							
0210	Current						0
0220	Capital						0
0297	Other						0
0298	Other						0
0299							
<b>Total Assets</b>		0	0	0	0	0	0
<b>Liabilities</b>							
0410	Current						0
0420	Long-term						0
0497	Other						0
0498	Other						0
0499							
<b>Total Liabilities</b>		0	0	0	0	0	0
<b>Net Equity</b>		0	0	0	0	0	0
9910							
0610	Municipality's Share (\$)						0

**STATEMENT OF OPERATIONS**

0810	Revenues						0
0820	Expenses						0
9920							
<b>Net Income (Loss)</b>		0	0	0	0	0	0
1010	Municipality's Share (\$)						0
1020	Dividends paid						0



**FIR2024: Hilton Tp**

Asmt Code: 5704

MAH Code: 80603

**Schedule 77**  
**DISTRICT SOCIAL SERVICES ADMINISTRATION BOARD**  
for the year ended December 31, 2024

0210 District Social Services Administration Board

DSSAB Algoma

% of Municipality's  
Share of DSSAB

0.2%

**Consolidated Statement of Financial Position****Financial Assets**

0410	Cash and Cash Equivalents	
0420	Accounts Receivable	
0430	Investments	
0496	Other	Receivable from participating mun.
0497	Other	
0498	Other	
0499		

**Total Financial Assets**

DSSAB 1 \$	Municipality's Share 2 \$	% of Municipality's Share of DSSAB 3 %
10,868,012	21,736	0.2%
1,040,157	2,080	0.2%
826,231	1,652	0.2%
312,165	624	0.2%
	0	0.2%
	0	0.2%
	0	0.2%
13,046,565	26,093	0.2%

**Liabilities**

0610	Accounts Payable and Accrued Liabilities	
0620	Long-term Debt	
0630	Pensions and Other Employee Benefits	
0640	Other Accrued Liabilities	
0650	Deferred Revenue	
0660	Asset Retirement Obligations	
0696	Other	Payable to Province of Ontario
0697	Other	
0698	Other	
0699		

**Total Liabilities**

3,743,283	7,487	0.2%
9,694,445	19,389	0.2%
	0	0.2%
	0	0.2%
10,000	20	0.2%
4,157,046	8,314	0.2%
3,104,938	6,210	0.2%
	0	0.2%
	0	0.2%
20,709,712	41,419	0.2%

9910

**Net Financial Assets (Net Debt)**

-7,663,147	-15,326	0.2%
------------	---------	------

**Non-Financial Assets**

0810	Tangible Capital Assets	
0820	Inventories of Supplies	
0830	Prepaid Expenses	
0896	Other	
0897	Other	
0898	Other	
0899		

**Total Non-Financial Assets**

24,502,775	49,006	0.2%
	0	0.2%
1,222,471	2,445	0.2%
	0	0.2%
	0	0.2%
	0	0.2%
25,725,246	51,450	0.2%

**Accumulated Surplus (Deficit)**

9960	Accumulated Surplus (Deficit), Before Remeasurement Gains (Losses)	
9970	Accumulated Surplus (Deficit), Remeasurement Gains (Losses)	
9920		

**Accumulated Surplus (Deficit)**

18,062,099	36,124	0.2%
	0	0.2%
18,062,099	36,124	0.2%

**Accumulated Surplus (Deficit) Analysis**

1010	Equity in Tangible Capital Assets	
1020	Reserves and Reserve funds	
1030	General Surplus (Deficit)	
1040	Accumulated Surplus (Deficit), Remeasurement Gains (Losses)	
1097	Other	Acc remeasurement gains + ARO
1098	Other	Unfunded long-term debt
1099		

**Accumulated Surplus (Deficit)**

24,502,775	49,006	0.2%
6,249,935	12,500	0.2%
1,184,410	2,369	0.2%
0	0	0.2%
-4,180,576	-8,361	0.2%
-9,694,445	-19,389	0.2%
18,062,099	36,124	0.2%

1210 District Social Services Administration Board

DSSAB Algoma

**Consolidated Statement of Operations****REVENUES****Provincial**

1410	Ontario Works	
1440	Child Care	
1450	Land Ambulance	
1460	Social Housing	
1498	Other	
1499		

**Total Provincial Funding**

DSSAB 1 \$	Municipality's Share 2 \$	% of Municipality's Share of DSSAB 3 %
8,717,189	17,434	0.2%
9,953,579	19,907	0.2%
6,963,485	13,927	0.2%
4,515,965	9,032	0.2%
	0	0.2%
30,150,218	60,300	0.2%

**Federal**

1610	Social Housing	
1698	Other	
1699		

**Total Federal Funding**

	0	0.2%
	0	0.2%
0	0	

**Municipal Contributions**

1810	Municipal Billings	
1898	Other	
1899		

**Total Municipal Contributions**

12,976,232	25,952	0.2%
	0	0.2%
12,976,232	25,952	0.2%

**Other Revenues**

2010	Investment Income	
2020	Deferred Revenue Earned	
2097	Other	Rental
2098	Other	Other

	0	0.2%
	0	0.2%
3,211,945	6,424	0.2%
957,775	1,916	0.2%

FIR2024: Hilton Tp

Asmt Code: 5704

MAH Code: 80603

Schedule 77

DISTRICT SOCIAL SERVICES ADMINISTRATION BOARD

for the year ended December 31, 2024

2099		Total Other Revenues	4,169,720	8,339	0.2%
9930		Total Revenues	47,296,170	94,592	0.2%
	EXPENSES				
	Social Services				
2210	Ontario Works		10,497,076	20,994	0.2%
2240	Child Care		10,980,742	21,961	0.2%
2250	Social Housing		12,501,784	25,004	0.2%
2260	Other			0	0.2%
2299		Total Social Services	33,979,602	67,959	0.2%
	Health Services				
2410	Land Ambulance		13,064,325	26,129	0.2%
2420	Public Health			0	0.2%
2430	Other			0	0.2%
2440	DSSAB Administration			0	0.2%
2496	Other	Boards and related	113,173	226	0.2%
2497	Other			0	0.2%
2498	Other			0	0.2%
2499		Total Health Services	13,177,498	26,355	0.2%
9940		Total Expenses	47,157,100	94,314	0.2%
9950		Annual Surplus (Deficit), Before Remeasurement Gains (Losses)	139,070	278	0.2%

**FIR2024: Hilton Tp**

Asmt Code: 5704

MAH Code: 80603

**Schedule 77****HEALTH UNIT**

for the year ended December 31, 2024

0210 Health Unit

Algoma Health Unit

% of Municipality's  
Share of Health Unit

0.4%

**Consolidated Statement of Financial Position****Financial Assets**

0410	Cash and Cash Equivalents	
0420	Accounts Receivable	
0430	Investments	
0496	Other	Rec. from participating municipalities
0497	Other	
0498	Other	
0499		

**Total Financial Assets**

Health Unit	Municipality's Share	% of Municipality's Share of Health Unit
1	2	3
\$	\$	%
4,702,136	18,809	0.4%
1,716,755	6,867	0.4%
	0	0.4%
12,654	51	0.4%
	0	0.4%
	0	0.4%
<b>6,431,545</b>	<b>25,726</b>	<b>0.4%</b>

**Liabilities**

0610	Accounts Payable and Accrued Liabilities	
0620	Long-term Debt	
0630	Pensions and Other Employee Benefits	
0640	Other Accrued Liabilities	
0650	Deferred Revenue	
0660	Asset Retirement Obligations	
0696	Other	Payable to Prov. Of Ontario
0697	Other	
0698	Other	
0699		

**Total Liabilities**

1,538,841	6,155	0.4%
2,907,234	11,629	0.4%
2,885,767	11,543	0.4%
	0	0.4%
277,755	1,111	0.4%
	0	0.4%
2,750,849	11,003	0.4%
	0	0.4%
	0	0.4%
<b>10,360,446</b>	<b>41,442</b>	<b>0.4%</b>

9910

**Net Financial Assets (Net Debt)**

-3,928,901	-15,716	0.4%
------------	---------	------

**Non-Financial Assets**

0810	Tangible Capital Assets	
0820	Inventories of Supplies	
0830	Prepaid Expenses	
0896	Other	
0897	Other	
0898	Other	
0899		

**Total Non-Financial Assets**

16,559,920	66,240	0.4%
	0	0.4%
365,259	1,461	0.4%
	0	0.4%
	0	0.4%
	0	0.4%
<b>16,925,179</b>	<b>67,701</b>	<b>0.4%</b>

**Accumulated Surplus (Deficit)**

9960	Accumulated Surplus (Deficit), Before Remeasurement Gains (Losses)	
9970	Accumulated Surplus (Deficit), Remeasurement Gains (Losses)	
9920		

**Accumulated Surplus (Deficit)**

12,996,278	51,985	0.4%
	0	0.4%
<b>12,996,278</b>	<b>51,985</b>	<b>0.4%</b>

**Accumulated Surplus (Deficit) Analysis**

1010	Equity in Tangible Capital Assets	
1020	Reserves and Reserve funds	
1030	General Surplus (Deficit)	
1040	Accumulated Surplus (Deficit), Remeasurement Gains (Losses)	
1097	Other	Unfunded employee future benefits
1098	Other	Unfunded term loans
1099		

**Accumulated Surplus (Deficit)**

16,559,920	66,240	0.4%
2,143,820	8,575	0.4%
85,539	342	0.4%
0	0	0.4%
-2,885,767	-11,543	0.4%
-2,907,234	-11,629	0.4%
<b>12,996,278</b>	<b>51,985</b>	<b>0.4%</b>

1210 Health Unit

Algoma Health Unit

**Consolidated Statement of Operations****REVENUES****Provincial**

1411	Province of Ontario	
1450	Land Ambulance	
1497	Other	Community Health
1498	Other	
1499		

**Total Provincial Funding**

Health Unit	Municipality's Share	% of Municipality's Share of Health Unit
1	2	3
\$	\$	%
13,874,568	55,498	0.4%
	0	0.4%
1,290,672	5,163	0.4%
	0	0.4%
<b>15,165,240</b>	<b>60,661</b>	<b>0.4%</b>

**Federal**

FIR2024: Hilton Tp

Asmt Code: 5704

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Schedule 77

HEALTH UNIT

for the year ended December 31, 2024

1611	Government of Canada			0	0.4%
1698	Other			0	0.4%
1699			Total Federal Funding	0	0
Municipal Contributions					
1810	Municipal Billings			4,440,568	17,762
1898	Other				0
1899			Total Municipal Contributions	4,440,568	17,762
Other Revenues					
2010	Investment Income			0	0.4%
2020	Deferred Revenue Earned			0	0.4%
2097	Other	Fees, other grants and recov. Of expenses		869,439	3,478
2098	Other			0	0.4%
2099			Total Other Revenues	869,439	3,478
9930			Total Revenues	20,475,247	81,901
EXPENSES					
Health Services					
2410	Land Ambulance			0	0.4%
2420	Public Health			17,612,220	70,449
2430	Other	Community Health Programs		1,518,416	6,074
2440	DSSAB Administration				0
2496	Other	Employee future benefits		50,492	202
2497	Other	Interest on LTD		56,560	226
2498	Other	Amortization		790,414	3,162
2499			Total Health Services	20,028,102	80,112
9950			Annual Surplus (Deficit), Before Remeasurement Gains (Losses)	447,145	1,789

**FIR2024: Hilton Tp**

Asmt Code: 5704

MAH Code: 80603

**Schedule 77****% OF MUNICIPALITY'S SHARE OF OTHER CATEGORY**

for the year ended December 31, 2024

0210 Entity

% of Municipality's  
Share of Other**Consolidated Statement of Financial Position****Financial Assets**

0410	Cash and Cash Equivalents	
0420	Accounts Receivable	
0430	Investments	
0496	Other	
0497	Other	
0498	Other	
0499		

**Total Financial Assets**

Other Category	Municipality's Share	% of Municipality's Share of Other Category
1	2	3
\$	\$	%
	0	0.0%
	0	0.0%
	0	0.0%
	0	0.0%
	0	0.0%
	0	0.0%
0	0	

**Liabilities**

0610	Accounts Payable and Accrued Liabilities	
0620	Long-term Debt	
0630	Pensions and Other Employee Benefits	
0640	Other Accrued Liabilities	
0650	Deferred Revenue	
0660	Asset Retirement Obligations	
0696	Other	
0697	Other	
0698	Other	
0699		

**Total Liabilities**

	0	0.0%
	0	0.0%
	0	0.0%
	0	0.0%
	0	0.0%
	0	0.0%
	0	0.0%
	0	0.0%
	0	0.0%
0	0	

9910

**Net Financial Assets (Net Debt)**

0	0	
---	---	--

**Non-Financial Assets**

0810	Tangible Capital assets	
0820	Inventories of supplies	
0830	Prepaid expenses	
0896	Other	
0897	Other	
0898	Other	
0899		

**Total Non-Financial Assets**

	0	0.0%
	0	0.0%
	0	0.0%
	0	0.0%
	0	0.0%
	0	0.0%
0	0	

**Accumulated Surplus (Deficit)**

9960	Accumulated Surplus (Deficit), Before Remeasurement Gains (Losses)	
9970	Accumulated Surplus (Deficit), Remeasurement Gains (Losses)	
9920		

**Accumulated Surplus (Deficit)**

0	0	0.0%
0	0	0.0%
0	0	

**Accumulated Surplus (Deficit) Analysis**

1010	Equity in Tangible Capital Assets	
1020	Reserves and Reserve funds	
1030	General Surplus (Deficit)	
1040	Accumulated Surplus (Deficit), Remeasurement Gains (Losses)	
1097	Other	
1098	Other	
1099		

**Accumulated Surplus (Deficit)**

	0	0.0%
	0	0.0%
	0	0.0%
0	0	0.0%
	0	0.0%
	0	0.0%
0	0	

1210 Entity

**Consolidated Statement of Operations****REVENUES****Provincial**

1411	Province of Ontario	
1498	Other	
1499		

**Total Provincial Funding**

Other Category	Municipality's Share	% of Municipality's Share of Other Category
1	2	3
\$	\$	%
	0	0.0%
	0	0.0%
0	0	

**Federal**

1611	Government of Canada	
1698	Other	
1699		

**Total Federal Funding**

	0	0.0%
	0	0.0%
0	0	

**Municipal Contributions**

1810	Municipal Billings	
------	--------------------	--

	0	0.0%
--	---	------

FIR2024: Hilton Tp

Asmt Code: 5704

MAH Code: 80603

Schedule 77

% OF MUNICIPALITY'S SHARE OF OTHER CATEGORY

for the year ended December 31, 2024

1898	Other				0	0.0%
1899			Total Municipal Contributions	0	0	
Other Revenues						
2010	Investment Income				0	0.0%
2020	Deferred Revenue Earned				0	0.0%
2097	Other				0	0.0%
2098	Other				0	0.0%
2099			Total Other Revenues	0	0	
9930			Total Revenues	0	0	
EXPENSES						
2693	Other				0	0.0%
2694	Other				0	0.0%
2695	Other				0	0.0%
2696	Other				0	0.0%
2697	Other				0	0.0%
2698	Other				0	0.0%
2699			Total Other Expenses	0	0	
9950			Annual Surplus (Deficit), Before Remeasurement Gains (Losses)	0	0	

**FIR2024: Hilton Tp**Asmt Code: 5704  
MAH Code: 80603**Schedule 77**  
**CONSOLIDATED STATEMENT OF FINANCIAL POSITION &**  
**STATEMENT OF OPERATIONS FOR OTHER ENTITIES**  
for the year ended December 31, 2024**Consolidated Statement of Financial Position****Financial Assets**

0410	Cash and Cash Equivalents	
0420	Accounts Receivable	
0430	Investments	
0496	Other	
0497	Other	
0498	Other	
0499	<b>Total Financial Assets</b>	

Total All 1 \$	Municipality's Share 2 \$	% of Municipality's Share of Total All 3 %
15,570,148	40,545	0.3%
2,756,912	8,947	0.3%
826,231	1,652	0.2%
324,819	675	0.2%
0	0	
0	0	
19,478,110	51,819	0.3%

**Liabilities**

0610	Accounts Payable and Accrued Liabilities	
0620	Long-term Debt	
0630	Pensions and Other Employee Benefits	
0640	Other Accrued Liabilities	
0650	Deferred Revenue	
0660	Asset Retirement Obligations	
0696	Other	
0697	Other	
0698	Other	
0699	<b>Total Liabilities</b>	

5,282,124	13,642	0.3%
12,601,679	31,018	0.2%
2,885,767	11,543	0.4%
0	0	
287,755	1,131	0.4%
4,157,046	8,314	0.2%
5,855,787	17,213	0.3%
0	0	
0	0	
31,070,158	82,861	0.3%

9910	<b>Net Financial Assets (Net Debt)</b>	
------	--	--

-11,592,048	-31,042	0.3%
-------------	---------	------

**Non-Financial Assets**

0810	Tangible Capital Assets	
0820	Inventories of Supplies	
0830	Prepaid Expenses	
0896	Other	
0897	Other	
0898	Other	
0899	<b>Total Non-Financial Assets</b>	

41,062,695	115,245	0.3%
0	0	
1,587,730	3,906	0.2%
0	0	
0	0	
0	0	
42,650,425	119,151	0.3%

**Accumulated Surplus (Deficit)**

9960	Accumulated Surplus (Deficit), Before Remeasurement Gains (Losses)	
9970	Accumulated Surplus (Deficit), Remeasurement Gains (Losses)	
9920	<b>Accumulated Surplus (Deficit)</b>	

31,058,377	88,109	0.3%
0	0	
31,058,377	88,109	0.3%

**Accumulated Surplus Analysis**

1010	Equity in Tangible Capital Assets	
1020	Reserves and Reserve funds	
1030	General Surplus (Deficit)	
1040	Accumulated Surplus (Deficit), Remeasurement Gains (Losses)	
1097	Other	
1098	Other	
1099	<b>Accumulated Surplus (Deficit)</b>	

41,062,695	115,245	0.3%
8,393,755	21,075	0.3%
1,269,949	2,711	0.2%
0	0	
-7,066,343	-19,904	0.3%
-12,601,679	-31,018	0.2%
31,058,377	88,109	0.3%

**Consolidated Statement of Operations****REVENUES****Provincial**

1410	Ontario Works	
1411	Province of Ontario	
1440	Child Care	
1450	Land Ambulance	
1460	Social Housing	
1497	Other	
1498	Other	
1499	<b>Total Provincial Funding</b>	

Total All 1 \$	Municipality's Share 2 \$	% of Municipality's Share of Total All 3 %
8,717,189	17,434	0.2%
13,874,568	55,498	0.4%
9,953,579	19,907	0.2%
6,963,485	13,927	0.2%
4,515,965	9,032	0.2%
1,290,672	5,163	0.4%
0	0	
45,315,458	120,961	0.3%

**Federal**

1610	Social Housing	
1611	Government of Canada	
1698	Other	
1699	<b>Total Federal Funding</b>	

0	0	
0	0	
0	0	
0	0	

**FIR2024: Hilton Tp****Schedule 77****CONSOLIDATED STATEMENT OF FINANCIAL POSITION &  
STATEMENT OF OPERATIONS FOR OTHER ENTITIES**

for the year ended December 31, 2024

Asmt Code: 5704  
MAH Code: 80603**Municipal Contributions**

1810	Municipal Billings		17,416,800	43,715	0.3%
1898	Other		0	0	
1899	<b>Total Municipal Contributions</b>		17,416,800	43,715	0.3%

**Other Revenues**

2010	Investment Income		0	0	
2020	Deferred Revenue Earned		0	0	
2097	Other		4,081,384	9,902	0.2%
2098	Other		957,775	1,916	0.2%
2099	<b>Total Other Revenues</b>		5,039,159	11,817	0.2%
9930	<b>Total Revenues</b>		67,771,417	176,493	0.3%

**EXPENSES****Social Services**

2210	Ontario Works		10,497,076	20,994	0.2%
2240	Child Care		10,980,742	21,961	0.2%
2250	Social Housing		12,501,784	25,004	0.2%
2260	Other		0	0	
2299	<b>Total Social Services</b>		33,979,602	67,959	0.2%

**Health Services**

2410	Land Ambulance		13,064,325	26,129	0.2%
2420	Public Health		17,612,220	70,449	0.4%
2430	Other		1,518,416	6,074	0.4%
2440	DSSAB Administration		0	0	
2496	Other		163,665	428	0.3%
2497	Other		56,560	226	0.4%
2498	Other		790,414	3,162	0.4%
2499	<b>Total Health Services</b>		33,205,600	106,467	0.3%

**Other Expenses**

2693	Other		0	0	
2694	Other		0	0	
2695	Other		0	0	
2696	Other		0	0	
2697	Other		0	0	
2698	Other		0	0	
2699	<b>Total Other Expenses</b>		0	0	
9940	<b>Total All Expenses</b>		67,185,202	174,427	0.3%
9950	<b>Annual Surplus (Deficit), Before Remeasurement Gains (Losses)</b>		586,215	2,067	0.4%



**FIR2024: Hilton Tp**

Asmt Code: 5704

MAH Code: 80603

**Schedule 80**  
**STATISTICAL INFORMATION**  
for the year ended December 31, 2024**1. Municipal Workforce Profile****Employees of the Municipality**

		Full-Time Funded Positions 1 #	Part-Time Funded Positions 2 #	Seasonal Employees 3 #
0205	Administration	1.00		
0210	<b>Fire</b>	0.00	0.00	0.00
0211	Uniform			
0212	Civilian			
0215	<b>Police</b>	0.00	0.00	0.00
0216	Uniform			
0217	Civilian			
0260	<b>Court Security</b>	0.00	0.00	0.00
0261	Uniform			
0262	Civilian			
0263	<b>Prisoner Transportation</b>	0.00	0.00	0.00
0264	Uniform			
0265	Civilian			
0220	Transit			
0225	Public Works	1.00	1.00	
0227	<b>Ambulance</b>	0.00	0.00	0.00
0228	Uniform			
0229	Civilian			
0230	Health Services			
0235	Homes for the Aged			
0240	Other Social Services			
0245	Parks and Recreation			
0250	Libraries			
0255	Planning			
0290	Other			
0298	<b>Subtotal</b>	2.00	1.00	0.00

0300 Proportion of Municipal Employees Covered by 'Collective Agreements' (%)

**Employees of Joint Local Boards**

0305	Administration			
0310	<b>Fire</b>	0.00	1.00	0.00
0311	Uniform		1.00	
0312	Civilian			
0315	<b>Police</b>	0.00	0.00	0.00
0316	Uniform			
0317	Civilian			
0360	<b>Court Security</b>	0.00	0.00	0.00
0361	Uniform			
0362	Civilian			
0363	<b>Prisoner Transportation</b>	0.00	0.00	0.00
0364	Uniform			
0365	Civilian			
0320	Transit			
0325	Public Works			
0327	<b>Ambulance</b>	0.00	0.00	0.00
0328	Uniform			
0329	Civilian			
0330	Health Services			
0335	Homes for the Aged			
0340	Other Social Services			
0345	Parks and Recreation			
0350	Libraries			
0355	Planning			
0390	Other			
0398	<b>Subtotal</b>	0.00	1.00	0.00
0399	<b>TOTAL</b>	2.00	2.00	0.00

**2. Selected Investments of Own Sinking Funds as at Dec. 31**

0610 Own Sinking Funds

Own Municipality 1 \$	Other Municipalities, School Boards 2 \$	Provincial 3 \$	Federal 4 \$

**3. Municipal Procurement This Year**1010 Total Construction Contracts Awarded  
1020 Construction Contracts Awarded at \$100,000 or Greater

Number of Contracts 1 #	Value of Contracts 2 \$

**4. Building Permit Information**

Number of Building Permits 1	Total Value of Building Permits 2

FIR2024: Hilton Tp

Asmt Code: 5704

MAH Code: 80603

Schedule 80  
STATISTICAL INFORMATION  
for the year ended December 31, 2024

- 1210 Residential Properties
- 1220 Multi-Residential Properties
- 1230 All Other Property Classes
- 1299

#	\$
8	928,000
Subtotal	8 928,000

5. Insured Value of Physical Assets

- 1410 Buildings
- 1420 Machinery and Equipment
- 1430 Vehicles
- 1497 Other
- 1498 Other
- 1499

	1
	\$
	1,038,436
	1,012,467
	</

7. Vacant Home Tax

- 1710 Number of Properties for Which the Vacant Home Tax was Levied in 2024

1
#

**FIR2024: Hilton Tp**

Asmt Code: 5704

MAH Code: 80603

**Schedule 80**  
**STATISTICAL INFORMATION**  
for the year ended December 31, 2024**8. Consolidated Local Boards Including Joint Local Boards and All Local Entities Set Up By the Municipality****(I) PROPORTIONALLY CONSOLIDATED joint local boards**

	Name of Board or Entity 1	Board Description 3 LIST	Board Code 2	Proportion of Total Municipal Contributions Consolidated 4 %	Municipality's Share of Total Contributions 5 \$	Municipality's Share of Total Fee Revenues 6 \$
0801	Hilton Union Fire Department	Fire Board	0401	50%	27,830	0
0802	St. Joseph Museum Board	Museum	1605	21%	3,891	3,891
0803						
0804						
0805						
0806						
0807						
0808						
0809						
0810						
0811						
0812						
0813						
0814						
0815						
0816						
0817						
0818						
0819						
0820						
0821						
0822						
0823						
0824						
0825						
0826						
0827						
0828						
0829						
0830						
0831						
0832						
0833						
0834						
0835						
0836						
0837						
0838						
0839						
0840						
0841						
0842						
0843						
0844						
0845						
0846						
0847						
0848						
0849						

**(II) FULLY CONSOLIDATED local boards and any local entities set up by the municipality**

	Name of Board or Entity 1	Board Description 3 LIST	Board Code 2	Proportion of Total Municipal Contributions Consolidated 4 %	Municipality's Share of Total Contributions 5 \$	Municipality's Share of Total Fee Revenues 6 \$
0851				100%		
0852				100%		
0853				100%		
0854				100%		
0855				100%		
0856				100%		
0857				100%		
0858				100%		
0859				100%		
0860				100%		
0861				100%		

**FIR2024: Hilton Tp**

Asmt Code: 5704

MAH Code: 80603

**Schedule 80**  
**STATISTICAL INFORMATION**  
for the year ended December 31, 2024

0862				100%		
0863				100%		
0864				100%		
0865				100%		
0866				100%		
0867				100%		
0868				100%		
0869				100%		
0870				100%		
0871				100%		
0872				100%		
0873				100%		
0874				100%		
0875				100%		
0876				100%		
0877				100%		
0878				100%		
0879				100%		
0880				100%		
0881				100%		
0882				100%		
0883				100%		
0884				100%		
0885				100%		
0886				100%		
0887				100%		
0888				100%		
0889				100%		
0890				100%		
0891				100%		
0892				100%		
0893				100%		
0894				100%		
0895				100%		
0896				100%		
0897				100%		
0898				100%		
0899				100%		

**FIR2024: Hilton Tp**Asmt Code: 5704  
MAH Code: 80603**Schedule 80**  
**STATISTICAL INFORMATION**  
for the year ended December 31, 2024**9. Building Permit Information (Performance Measures)**

- 1300 What method does your municipality use to determine total construction value?
- 1302 If "Other Method" is selected in line 1300, please describe the method used to determine total construction value.

**Total Value of Construction Activity**

- 1304 Total Value of Construction Activity for 2024 based on permits issued

**Review of Complete Building Permit Applications:**

Median number of working days to review a complete building permit application and issue a permit or not issue a permit, and provide all reasons for refusal (by Category):

- 1306 **Category 1: Houses** (houses not exceeding 3 storeys / 600 square metres)  
Reference : provincial standard is 10 working days
- 1308 **Category 2: Small Buildings** (small commercial/industrial not exceeding 3 storeys / 600 square metres)  
Reference : provincial standard is 15 working days
- 1310 **Category 3: Large Buildings** (large residential / commercial / industrial / institutional)  
Reference : provincial standard is 20 working days
- 1312 **Category 4: Complex Buildings** (post disaster buildings, including hospitals, power / water, fire / police / EMS, communications)  
Note : If no complete applications were submitted and accepted for a Category on lines 1306 to 1312, please leave the cell blank and do not enter zero.

**Number Of Building Permit Applications**

- 1314 **Category 1: Houses** (houses not exceeding 3 storeys / 600 square metres)
- 1316 **Category 2: Small Buildings** (small commercial/industrial not exceeding 3 storeys / 600 square metres)
- 1318 **Category 3: Large Buildings** (large residential / commercial / industrial / institutional)
- Category 4: Complex Buildings** (post disaster buildings, including hospitals, power / water, fire / police / EMS), communications
- 1320
- 1322

Note: Zero should be entered on lines 1314 to 1320 in column 1 if no complete applications were submitted and accepted for a category.  
Zero should be entered in column 2 if no incomplete applications were submitted and accepted for a category.

**10. Planning and Development****Land Use Planning** (using building permit information)

- 1350 Number of residential units in new detached houses
- 1352 Number of residential units in new semi-detached houses
- 1354 Number of residential units in new row houses
- 1356 Number of residential units in new apartments / condo apartments
- 1358

**Land Designated for Agricultural Purposes**

- 1370 Hectares of land designated for agricultural purposes in the Official Plan as of December 31, 2024

**11. Transportation Services**

- 1710 **Roads: Total Paved Lane Km**
- 1720 **Condition of Roads: Number of paved lane kilometres where the condition is rated as good to very good.**

Column 1 #	Column 2 #	Column 3 #	Description 4 LIST
			Estimation

1
\$
928,000

Median Number of Working Days
1#
3

Number of Complete Applications 1 #	Number of Incomplete Applications 2 #	Total Number of Complete and Incomplete Applications 3 #
0	8	8
		0
		0
		0
0	8	8

**Subtotal**

Residential Units within Settlement Areas 1 #	Total Residential Units 2 #	Total Secondary Units 3 #
0	0	0

**Subtotal**

Hectares
1 #

1 #
75
72

Column	Column	Column	Description
--------	--------	--------	-------------

**FIR2024: Hilton Tp**

Asmt Code: 5704

MAH Code: 80603

**Schedule 80**  
**STATISTICAL INFORMATION**  
for the year ended December 31, 2024

1722 Has the entire municipal road system been rated?  
1725 Indicate the rating system used and the year the rating was conducted

1730 Roads: Total Unpaved Lane Km

1740 Winter Control: Total Lane Km maintained in winter

1750 Transit: Total Number of Regular Service Passenger Trips on Conventional Transit in Service Area  
1755 Transit: Population of Service Area

1760 Bridges and Culverts: Total Square Metres of Surface Area on Bridges and Culverts

**Rating Of Bridges And Culverts**

1765 Bridges  
1766 Culverts  
1767

1 #	2 #	3 #	4 LIST
			Y
			2013 based on MTO methods and

49

91

Number of structures where the condition of primary components is rated as good to fair and excellent	Total Number
1 #	2 #
0	0

Subtotal

Column 1 #	Column 2 #	Column 3 #	Description 4 LIST
			Y
			NIL

**12. Environmental Services**

1810 Wastewater Main Backups: Total number of backed up wastewater mains  
1815 Wastewater Collection / Conveyance: Total KM of Wastewater Mains.  
1820 Wastewater Treatment and Disposal: Total Megalitres of Wastewater Treated  
1825 Wastewater Bypasses Treatment: Estimated megalitres of untreated wastewater.  
1835 Urban Storm Water Management: Total KM of Urban Drainage System plus (0.005 KM times No. of Catch basins)  
1840 Rural Storm Water Management: Total KM of Rural Drainage System plus (0.005 KM times No. of Catch basins).  
1845 Water Treatment: Total Megalitres of Drinking Water Treated.  
1850 Water Main Breaks: Number of water main breaks in a year  
1855 Water Distribution/Transmission: Total kilometres of Water Distribution / Transmission Pipe.  
1860 Solid Waste Collection: Total tonnes collected from all property classes.  
1865 Solid Waste Disposal: Total tonnes disposed of from all property classes.  
1870 Waste Diversion: Total tonnes diverted from all property classes.

**13. Recreation Services**

1910 Trails: Total kilometres of trails (owned by municipality and third parties).  
1920 Indoor recreation facility space: Square metres of indoor recreation facilities (municipally owned).  
1930 Outdoor recreation facility space: Square metres of outdoor recreation facility space (municipally owned).

**14. Other Revenue (Used for the calculation of Operating Cost)**

2310 Fire Services: Other revenue.  
2320 Paved Roads: Other revenue  
2330 Solid Waste Disposal: Other revenue  
2340 Waste Diversion: Other Revenue  
2370 Assessment on Exempt Properties (Enter data from returned roll)

1

#

0

0

0.000

0.000

0

0

0

0.000

0

0

0

0

0

0

0

1

#

10

0

28

1

\$

**FIR2024: Hilton Tp**

Asmt Code: 5704

MAH Code: 80603

**Schedule 81****ANNUAL DEBT REPAYMENT LIMIT**

based on the information reported for the year ended December 31, 2024

**DETERMINATION OF ANNUAL DEBT REPAYMENT LIMIT****NOTE: THE ESTIMATED ANNUAL REPAYMENT LIMIT IS EFFECTIVE JANUARY 01, 2026***Please note that fees and revenues for Homes for the Aged are not reflected in this estimate.***Debt Charges for the Current Year**

0210	Principal (SLC 74 3099 01).		1
0220	Interest (SLC 74 3099 02).		\$
0299			0
		Subtotal	0
0610	Payments for Long Term Commitments and Liabilities Financed from the Consolidated Statement of Operations (SLC 42 6010 01)		0
9910		Total Debt Charges	0

**Excluded Debt Charges**

1010	Electricity - Principal (SLC 74 3030 01)		1
1020	Electricity - Interest (SLC 74 3030 02)		\$
1030	Gas - Principal (SLC 74 3040 01)		0
1040	Gas - Interest (SLC 74 3040 02)		0
1050	Telephone - Principal (SLC 74 3050 01)		0
1060	Telephone - Interest (SLC 74 3050 02)		0
1099		Subtotal	0
1410	Debt Charges for Tile Drainage / Shoreline Assistance (SLC 74 3015 01 + SLC 74 3015 02)		0
1411	Provincial Grant Funding for Repayment of Long Term Debt (SLC 74 3120 01 + SLC 74 3120 02)		0
1412	Lump Sum (Balloon) Repayments of Long Term Debt (SLC 74 3110 01 + SLC 74 3110 02)		0
1420		Total Debt Charges to be Excluded	0
9920		Net Debt Charges	0

1610	Total Revenues (SLC 10 9910 01)	1
		\$
		1,126,705

**Excluded Revenue Amounts**

2010	Fees for Tile Drainage / Shoreline Assistance (SLC 12 1850 04)		0
2210	Ontario Grants, Including Grants for Tangible Capital Assets (SLC 10 0699 01 + SLC 10 0810 01 + SLC 10 0815 01)		259,260
2220	Canada Grants, Including Grants for Tangible Capital Assets (SLC 10 0820 01 + SLC 10 0825 01)		2,177
2225	Deferred Revenue Earned (Provincial Gas Tax) (SLC 10 0830 01)		0
2230	Revenue from Other Municipalities, Including Revenue for Tangible Capital Assets (SLC 10 1099 01 + SLC 10 1098 01)		2,630
2240	Gain (Loss) on Sale of Land & Capital Assets (SLC 10 1811 01)		0
2250	Deferred Revenue Earned (Development Charges) (SLC 10 1812 01)		0
2251	Deferred Revenue Earned (Recreation Land (The Planning Act)) (SLC 10 1813 01)		0
2256	Deferred Revenue Earned (Community Benefits Charges) (SLC 10 1815 01)		0
2252	Donated Tangible Capital Assets (SLC 53 0610 01)		0
2254	Increase / Decrease in Government Business Enterprise equity (SLC 10 1905 01)		0
2255	Other Revenue (SLC 10 1890 01 + SLC 10 1891 01 + SLC 10 1892 01 + SLC 10 1893 01 + SLC 10 1894 01 + SLC 10 1895 01 + SLC 10 1896 01 + SLC 10 1897 01 + SLC 10 1898 01)		3,594
2299		Subtotal	267,661
2410	Fees and Revenue for Joint Local Boards for Homes for the Aged		
2610		Net Revenues	859,044
2620		25% of Net Revenues	214,761
9930		ESTIMATED ANNUAL REPAYMENT LIMIT	214,761

**For Illustration Purposes Only**

Annual Interest Rate

@

Term

years =

Hilton Township landfill usage					
Business	Sites/Slips	Seasonal	Bags per unit	Weekly Bags	Total per Year
Busy Beaver Trailer Park	30	6 months		15	780
*note: 60 sites, only uses 28-30					
Township Office & Garage				2	104
Big Point Park		6 months		0.25	13
Twin Lakes Park		6 months		0.25	13
MTO Building		Winter		0.25	13
As per Village -Total Residential dwellings:	335		1.5	502.5	26,130
				Total per year:	27,053
Village of Hilton Beach landfill usage					
Business	Sites/Slips	Seasonal	Bags per unit	Weekly Bags	Total per Year
Marina	160	6 months		20	1,040
Hall (Pancake brkt=10 bags/month, events=2)				3	156
Tilt'n Hilton				50	2,600
Hilton Beach General Store				25	1,300
Island Villa (apartments)	12		0.5	6	312
Forbes Park				4	208
Library				1	52
Hilton Beach Inn	2		0.5	1	52
Hilton Beach Trailer Park	79	6 months		39.5	2,054
Water Front Center:					
Mariners Lounge		6 months		0.5	26
Post Office				1	52
Hair dressers				1	52
Island Oasis				1	52
Dental Hygenist				1	52
Village Office & Garage				2	104
As per Village -Total Residential dwellings:	134		1.5	201	10,452
				Total per Year	18,564
Twp & Village bag total for year=	45,617				
Township percent =	59.3 %				
Village percent=	40.7 %				
*For seasonal properties the total for the seasonal amount of bags was divided by 2 so we could calculate it at 52 weeks					



(sent by e-mail only)

**Date: August 21, 2025**

**Re: Updates to Ministry of the Environment, Conservation and Parks' Compliance Policy – Potential for Low-Risk Incident Referrals to Municipalities**

On June 4, 2025, the Government of Ontario announced updates to the Ministry of the Environment, Conservation and Parks' compliance policy. A notice outlining the decision can be found here. These changes will allow the ministry to focus on higher-risk events, such as spills that could harm human health, while referring low-risk incidents that do not impact human health or the environment, such as construction noise, via referral to more appropriate regulatory authorities, including municipalities. Further details on the new incident referral assessment process can be found in section 4.2 of the updated compliance policy.

The updates to the compliance policy will clarify roles and responsibilities between the ministry and municipalities to avoid duplication and reduce burden on the regulated community by simplifying compliance oversight for low-risk activities. These changes will strengthen collaboration between the ministry and municipalities, while also improving service for members of the public by clarifying which regulator is responsible for responding to an incident.

Listed below are types of complaints that the ministry will typically consider for referral to municipalities:

1. Odours - Reports of odours from restaurants, food preparation, construction/demolition/maintenance activities, vehicles, or residential sources.
2. Noise - Reports of noise from air conditioning and heating, vehicles, residences, pets, construction activities, music festivals and outdoor events.
3. Dust - Reports of general or road dust resulting from development or construction/demolition sites, stone cutting, or complaints of off-site dust generated from a neighbour's construction activities.
4. Waste - Reports of littering, abandoned vehicles, and small quantities of solid non-hazardous waste dumping.
5. Water – Reports of discharges to municipal sewers, oil leaking from vehicles to roadway/sewers, and problems with private ponds.

**Please note:** if a low-risk incident persists long term escalates to a community-level concern, or becomes linked to health impacts, the ministry will re-evaluate the risk and may take further action. Additionally, if a municipality lacks the capacity to carry out compliance and enforcement activities for a referred incident, the ministry may intervene if the risk level is deemed sufficiently high.

The ministry is planning further engagement with municipalities to support open

communication during this transition. More details will follow via future communications.

Should you have any questions or wish to discuss further, please feel free to contact me via email ([rick.lalonde@ontario.ca](mailto:rick.lalonde@ontario.ca)) or by phone (705-257-9346).

If you wish to discuss further, please feel free to contact me.

Sincerely,

Rick Lalonde

**Supervisor**

Sault Ste. Marie Area Office

Ministry of the Environment, Conservation and Parks

Suite 110, 70 Foster Dr Sault Ste Marie, Ontario P6A 6V4



12b

Clerk Report: 2025-09-10/02

Meeting Date: September 10, 2025

Subject: **Request to Plant Grafted Apple Trees**

Regular Council Meeting

Prepared by: CAO/Clerk-Treasurer Sara Dinsdale

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Ms. Janise Garside on behalf of the Horticultural Society has submitted the below request on behalf of the Horticultural Society/Lost Apple Project and the need to find homes for some of the grafted apple trees:

*"As far as I know they need to be planted on publicly accessible property and protected by the township until they're big enough to survive the deer. I believe the apples (once being produced) will be being collected by the project runners."*

Ms. Sheila Campbell MG, Project Coordinator has indicated, *"The apples would be there for the general public to share and enjoy. A part of food security efforts while at the same time preserving the genetics of these heritage varieties. Please let me know if and when you would like me to make a brief presentation to your council."*

Ms. Garside has requested that some could be planted in front of the Municipal Township office on the lawn there, at Big Point Park and at the W line property as well.

I am requesting Council to consider the above request.

13a)

**CORPORATION OF THE TOWNSHIP OF HILTON**  
**Payment Voucher August 2025**

NAME	DESCRIPTION	AMOUNT	CHEQUE #
Algoma District Services Admin Board	August municipal levy	\$28,057.50	14305
Bell Canada	Telephone (Office and garage)	\$311.03	14306
Ironside Consulting	July IC services	\$205.10	14307
Island Clippings	Public notices in 3 issues	\$203.40	14308
Kentvale Merchants Ltd.	Shop supplies	\$22.59	14309
Pioneer Construction Inc.	Cold patch	\$2,098.46	14310
PPE Solutions	Helmets and boots for Fire Dept.	\$5,550.56	14311
P.S.E.C.N. Alarmcap	Security system contract	\$56.44	14312
St. Joseph Township	Fire apparatus test on pumper truck	\$508.80	14313
Toromont CAT	Grader maintenance	\$530.74	14314
Algoma Office Equipment	August photocopier contract	\$63.01	14315
Algoma Power Inc.	July power	\$378.87	14316
	Trainors Side Road surface treatment (OCIF		
Beamish Construction Inc.	Funding)	\$136,459.37	14317
Brant Coulter	BLEO-Contribution toward laptop	\$215.00	14318
Minister of Finance	April and June policing	\$13,997.71	14319
Valley Blades Limited	Snow plow wing blades (tender)	\$815.16	14320
VOID	Printing error		14321
	CPR/Fire Aid		
Superior Training	(Emergency Preparedness Grant)	\$1,685.24	14322
Quattrra SCS Ltd.	4 Radios (Emergency Preparedness Grant)	\$2,689.40	14323
Minister of Finance - Highway Corridor	Highway township sign permit fees	\$305.00	14324
Wanita Barber	August cleaning	\$75.00	14325
Tulloch Engineering Inc.	July building inspections & mileage	\$1,951.28	14326
EncompassIT.ca	IT support, tax run and new monitors x2	\$3,782.81	14327
Mary Lynn Duguay	Reimbursement for overpayment of OMERS	\$496.86	14328
	Contributions		
	Monthly back up, server back up, emails, and		
EncompassIT.ca	website	\$706.35	14329
Canada Revenue	August source deductions	\$6,695.22	14330
Equitable	August Premiums	\$3,028.23	Auto payment
	Payroll August 1-15, 2025 (includes 1.5hr		
Payroll	admin OT)	\$8,629.11	AFT
	Payroll August 16-31, 2025 (includes 2hrs		
Payroll	admin OT)	\$8,514.66	AFT
OMERS	July pension contributions	\$3,549.55	AFT
OMERS	August pension contributions	\$3,459.70	AFT
Rod Wood	August council honourarium	\$368.00	AFT
Brant Coulter	August BLEO hours and mileage	\$144.72	AFT
Bob Hope	August Fire Chief honourarium	\$200.00	AFT
	August Statement - gas, office supplies,		
	roads cell phone, shop tools, CVOR, AMCTO		
NCU Visa	membership & registered mail	\$2,053.94	Online payment
<b>Total:</b>		<b>\$237,808.81</b>	