

THE CORPORATION OF THE TOWNSHIP OF HILTON

AGENDA

Regular Meeting of Council

June 10, 2026 – 7:00 pm

Council Chamber – Hilton Township Municipal Building

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 April 15, 2026-deferred from previous meeting
 - b) Regular meeting of May 13, 2026
6. Roads/Public Works
 - a) Road Superintendent Updates
 - b) Declare 2011 Pickup Truck as Surplus
7. Fire/Emergency Management
 - a) Hilton Union Fire Board Meeting Minutes of February 25, 2026
 - b) Acceptance of donation for Hilton Union Fire Department
 - c) Recommendation to increase fire reserve fund allocation to \$20,000.00
 - d) Recommendation to accept 2026 Fire Budget-includes draft budget
8. Building/By-Law Enforcement
 - a) Building Permit Fees Collected vs Costs Incurred
 - b) Staff Report CR-2026-06-10-BWP: Building Without a Permit-Garside Rd
9. Planning
 - a) Notice of Public Meeting from the Township of St. Joseph: Zoning By-Law amendment
 - b) Notice of Intent from the Township of St. Joseph
 - c) Staff Report CR-2026-06-10-ZBR: Zoning by-law Review
 - d) Review draft Plan of Survey of Part of Lot 12, CON Z; being in front of Lots 27 & 28 Registered Plan H-608, regarding purchase of shore road allowance

10. Cemetery

- a) New Date for Annual Grace United Cemetery Cleanup
- b) Staff Report DR-2026-06-10-CP: Cemetery Parking

11. Administration

- a) Staff Report R-2026-06-10-PRK: Playground Equipment and Outhouse
- b) Review and approval of draft 2025 Audit completed by BDO Canada LLP
 - i. Engagement Letter
 - ii. Representation Letter
 - iii. Consolidated Financial Statements
 - iv. Hilton Union Fire Department Financial Information
- c) Public Meeting:
 - i. Review 2026 Municipal Budget:
 - 1) With Parks Reserves Transfers
 - 2) Without Parks Reserves Transfers
 - ii. Staff Report DR-2026-06-10-DB: Budget Overview and Taxation impacts
 - iii. Review OPTA Tax Analysis, Tax Impact Summary, and 2026 Tax Rates Summary
 - iv. Adopt 2026 Municipal Budget
 - v. Adopt 2026 Tax Rates By-law #1511-26
- d) Staff Report CR-2026-06-10-EDU: Education and AMCTO Zone Fall Meeting
- e) Staff Report DR-2026-06-10-PSB: Property Standards By-Law

12. Correspondence

- a) Hilton Township June 2026 Newsletter
- b) MEMO regarding a new Little Library Box Located at the Municipal Township office
- c) Thank you letter from Dr. Harold S Trefry Memorial Centre
- d) Thank you letter from former Chief Building Official, Kevin Morris
- e) Hilton Township Candidate Information and Candidate's Guide
- f) Algoma District Services Administration Board Consolidated Financial Statements
- g) Correspondence from the Ministry of Northern Economic Development and Growth regarding the continuation of the NORDS fund
- h) Correspondence from the Ministry of the Attorney General regarding a follow-up to updates to "Tailgate Event: Permits under the *Liquor Licence and Control Act, 2019*

13. Expenditures

- a) May 2026 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)(b) Personal Matters about an identifiable individual* regarding a by-law complaint received from a ratepayer.

15. Confirmatory By-law

16. Adjourn

THE CORPORATION OF THE TOWNSHIP OF HILTON

MINUTES

Regular Meeting
April 15, 2026
7:00 p.m.

Present: Reeve Rodney Wood
Councillor Janet Gordanier
Councillor Mike Garside
Councillor Dave Leask

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

Absent: Councillor Mike Trainor

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

There was no pecuniary interest declared.

Resolution 2026-70
Moved: Janet Gordanier
Seconded: Dave Leask

BE IT RESOLVED THAT THE COUNCIL OF THE TOWNSHIP OF HILTON does accept the agenda for April 15, 2026, with addendums. *CARRIED*

Resolution 2026-71
Moved: Mike Garside
Seconded: Dave Leask

BE IT RESOLVED THAT THE COUNCIL OF THE TOWNSHIP OF HILTON does approve the minutes of the regular council meeting of March 11, 2026. *CARRIED*

Resolution 2026-72
Moved: Dave Leask
Seconded: Mike Garside

BE IT RESOLVED THAT THE COUNCIL OF THE TOWNSHIP OF HILTON does approve the minutes of the closed council meeting of March 11, 2026. *CARRIED*

The appointment of the Road Superintendent/Public Works Foreman by-law after the successful completion of the six-month probationary was passed.

Resolution 2026-73
Moved: Janet Gordanier
Seconded: Mike Garside

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. 1502-26; being a by-law to appoint a Road Superintendent/Public Works Foreman for the Township of Hilton. *CARRIED*

Road Superintendent/Public Works Foreman Updates:

The plow equipment has been removed from the truck as it is no longer needed. April 15 was the last day it was a legislation requirement.

After the recent freezing rain, the township faired quite well, and the roads appear to be in pretty good shape.

After options for patching this year were discussed at the previous meeting, gathering pricing for a trailer to hold the emulsified tar has been underway. Multiple quotes have been received, and most places have recommended that a galvanized trailer would be best. Pricing for supplies for emulsion have been received as well.

Resolution 2026-74
Moved: Janet Gordanier
Seconded: Mike Garside

BE IT RESOLVED THAT THE COUNCIL OF THE TOWNSHIP OF HILTON confirms that the procurement process, as set out in the Township's Procurement Policy, has been followed for the purchase of a 6x12 dump trailer and supplies for emulsion;

AND THAT Council approves the purchase of a 6x12 dump trailer in the among of \$9,995.00 and supplies for emulsion in the amount of \$506.32. *CARRIED*

Pricing of a pick-up truck has also been underway. All dealerships' pricing is in the range of \$74,000.00 to \$80,000.00. This will be discussed further during the 2026 budget discussion.

There have been quite a few trees on roads that Mr. See has been busy cleaning up. There has been some minor flooding in some areas due to the amount of snow melting. In addition to the snow melting, the recent rain has added to some of the minor flooding. Some areas will need to have ditching done over the summer months.

Pricing for flake calcium has been researched and found that the price is approximately \$200-\$300 more than last year. In addition to the increase of price, suppliers are not able

to provide the amount needed. Pricing for liquid calcium has been requested, and details should be provided soon.

Council received a letter of donation sent by Algoma Power Inc. to support Emergency Services.

Resolution 2026-75
Moved: Mike Garside
Seconded: Dave Leask

BE IT RESOLVED THAT THE COUNCIL OF THE TOWNSHIP OF HILTON does accept the donation of \$300.00 from Algoma Power Inc. with the funds to be directed to the Hilton Union Fire Department.
CARRIED

A letter received by Council from the Ministry of Natural Resources regarding new regulations under the Wildland Fire Management Act (WFMA) was discussed. The letter outlines the decision made to implement regulatory proposals to establish a framework for issuing administrative monetary penalties and to make updated to the Outdoor Fire Regulation. The letter states that as of April 1, 2026, under the new regulations, administrative monetary penalties may be issued for contraventions of the Wildland Fire Management Act and its regulations. The Letter also states that changes to O. Reg. 207/96 (Outdoor Fires) were made by revoking the regulation and replacing it with the Wildland Fire management regulation. Further information can be found at <https://www.ontario.ca/laws/regulation/260044> and <https://www.ontario.ca/laws/regulation/260043>.

Mr. Glen Irwin attended the Council meeting. Mr. Irwin will be starting employment with the Township of Hilton on May 1, 2026 as the new Chief Building Official.

Resolution 2026-76
Moved: Dave Leask
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. 1503-26; being a by-law to a Chief Building Official under the Building Code Act, 1992, S.O., c 23, for the purpose of enforcement of the said Act for the Township of Hilton. *CARRIED*

Council reviewed the 2026 Building Permit Fees Collected vs Costs Incurred to date summary.

Deferred from both the February and March regular council meetings, Council discussed the Planning Report received from Mr. Michael Jagger, Secretary-Treasurer of the St. Joseph Island Planning Board titled Accessory Buildings on Otherwise Vacant Lands – Non-Conforming Uses and an email with further explanation that Council requested. In addition to these documents, Council also received correspondence dated April 10, 2026 regarding the Planning Board Resolution Regarding Pre-Existing Accessory Structures. The resolution states:

“Be it resolved that the Planning Board treat pre-existing accessory building separated from their primary use through land division as legal non-conforming”

A discussion took place regarding past severances that have occurred when an accessory building was treated as a legal pre-existing, non-conforming use upon completion of a severance. It was noted that there have been zero situations that Council is aware of, in the Township of Hilton when a severance took place that separated an accessory structure from the primary structure but was still approved to be legal non-conforming; and the Mr. Jagger's is the first situation in the Township of Hilton where this has occurred. Council discussed properties in other townships located on St. Joseph Island that do have an accessory type structure without a primary dwelling and noted problems that have occurred due to this. Council stated that by allowing a pre-existing accessory building separated from their primary use through land division as legal non-conforming sets the precedence for future situations and that to date, this situation has not been permitted.

Resolution 2026-77

Moved: Dave Leask

Seconded: Janet Gordanier

BE IT RESOLVED THAT THE COUNCIL OF THE TOWNSHIP OF HILTON does receive the correspondence submitted from the St. Joseph Island Planning Board regarding Pre-Existing Accessory Structures;

AND THAT Council does not support the decision to treat pre-existing accessory buildings separated from their primary use through land division as legal non-conforming. *CARRIED*

Council reviewed Hilton Township's 2026 Planning Board budget apportionment.

Resolution 2026-78

Moved: Mike Garside

Seconded: Janet Gordanier

BE IT RESOLVED THAT THE COUNCIL OF THE TOWNSHIP OF HILTON does agree to pay Hilton Township's 2026 Planning Board Budget apportionment in the amount of \$5004.00. *CARRIED*

Council reviewed two applications submitted to purchase shore road allowances in front of Lot 27, 4024 Big Point Road and Lot 28, vacant land on Big Point Road.

Resolution 2026-79

Moved: Mike Garside

Seconded: Dave Leask

BE IT RESOLVED THAT THE COUNCIL OF THE TOWNSHIP OF HILTON does approve in principle the application made by Mr. Joshua Scott to purchase the part of the original shoreroad allowance lying in front of Lot 27, Plan H608 (4024 Big Point Road) at a cost of \$30.00 per lineal foot plus HST and further declare that this land be deemed surplus to the needs of the Municipality. This approval is subject to the

provisions of the Municipal Act and any other requirements set by various agencies as well as the required Reference Plan of Survey and deposit being received by the municipality within one year of this date. *CARRIED*

Resolution 2026-80
Moved: Janet Gordanier
Seconded: Mike Garside

BE IT RESOLVED THAT THE COUNCIL OF THE TOWNSHIP OF HILTON does approve in principle the application made by Mr. Joshua Scott to purchase the part of the original shoreroad allowance lying in front of Lot 28, Plan H608 (vacant land, Big Point Road) at a cost of \$30.00 per lineal foot plus HST and further declare that this land be deemed surplus to the needs of the Municipality. This approval is subject to the provisions of the Municipal Act and any other requirements set by various agencies as well as the required Reference Plan of Survey and deposit being received by the municipality within one year of this date. *CARRIED*

Council received correspondence with a request to purchase an easement located between Lot 26 & Lot 27 on Big Point Road. The letter was accompanied with Staff Report CR-2026-04-15-RPE which indicated that according to the parcel registry received by the Ontario Land Registry office, this plan indicates that there are four of the same type of easements at exactly every 8th lot apart. The report also stated that upon further discussion with the Township's Road Superintendent and the St. Joseph Island Planning Board Consultant, these easements likely serve a specific purpose such as drainage, ditch or water course.

Resolution 2026-81
Moved: Dave Leask
Seconded: Janet Gordanier

BE IT RESOLVED THAT THE COUNCIL OF THE TOWNSHIP OF HILTON does receive Staff Report CR-2026-04-15-RPE and correspondence submitted by Mr. Joshue Scott regarding a request to purchase an easement located between Lot 26 & Lot 27, Plan H608, Big Point Road;

AND THAT Council determines that the easement serves a municipal purpose, including but not limited to drainage;

AND THEREFORE, Council confirms that the sale of the easement is not in the best interest of the Township of Hilton. *CARRIED*

The annual Grace United Cemetery Cleanup flyer was received by Council. This year's cemetery cleanup will take place on Saturday, May 9, 2026 from 10 am – 12 pm, whether permitted.

The Tax Collection Policy that was reviewed at the March 11, 2026 regular Council meeting was passed by Council.

Resolution 2026-82
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. 1504-26; being a by-law to adopt the Tax Collection Policy for the Township of Hilton;

AND THAT Schedule "A" Tac Collection Policy shall form part of By-Law No. 1504-26;

AND FURTHER THAT Schedule "B" Tax Payment Arrangement Form shall form part of By-Law No. 1504-26. *CARRIED*

An amended Trailer By-Law and an amended Parking By-Law were reviewed and passed to include the new set-fine schedules.

Resolution 2026-83
Moved: Janet Gordanier
Seconded: Dave Leask

BE IT RESOLVED THAT THE COUNCIL OF THE TOWNSHIP OF HILTON does accept the amendment to the By-Law to regulate the use of trailers located outside of trailer parks in the Township of Hilton, Section 3(a), to read as follows:

"Every person who contravenes any provision of this By-Law is guilty of an offence and upon conviction is liable to a fine as provided for by the Provincial Offences Act, R.S.O. 1990, Chapter P.33, as amended."

AND THAT Schedule "A" (Set Fines) Shall form part of By-Law No. 1505-26;

AND FURTHER THAT by-law 1302-21 is hereby repealed. *CARRIED*

Resolution 2026-84
Moved: Janet Gordanier
Seconded: Dave Leask

BE IT RESOLVED THAT THE COUNCIL OF THE TOWNSHIP OF HILTON does accept the amendment to the By-Law 1506-26 to prohibit overnight parking during specified months and times to includes Schedule "B" (Set Fines).

AND THAT by-law 1452-25 is hereby repealed. *CARRIED*

Council reviewed the Community Safety and Well-Being Plan known as the Central Algoma Community Safety and Well-Being Plan (CACSWAB)

Resolution 2026-85
Moved: Mike Garside
Seconded: Dave Leask

BE IT RESOLVED THAT THE COUNCIL OF THE TOWNSHIP OF HILTON does hereby declare the development and review of a Community Safety and Well-Being Plan to be a priority of the Municipality;

AND THAT Council directs staff to oversee the process for the development of the plan and to report back to Council with a final draft for consideration and adoption;

AND THAT Council authorizes the use of the municipal website and/or direct mail communications to engage residents, conduct surveys, and collect data to identify local risks and priorities;

AND FURTHER THAT Council support continued collaboration with neighbouring municipalities in the review and update of the Community Safety and Well-Being Plan known as the Central Algoma Community Safety and Well-Being Plan (CACSWB). *CARRIED*

Council received a memo regarding the process of issuing set fines enforcement.

Staff Report DR-2026-03-11-GI titled Grant Ideas that was deferred from the March 11, 2026, regular Council meeting was received and discussed. The report indicated that the Township invited rate payers by way of the January newsletter to submit suggestions for potential recreational projects and received four responses. The responses included a pickleball court and senior friendly walking trails.

One option discussed was to submit an application to The Northern Ontario Heritage Fund Corporation (NOHFC) – Rural Enhancement Funding Program in 2026 for the construction of a pickleball court or the development of senior friendly walking trails on the Township owned vacant W Line Lot. The NOHFC provides funding of up to 90% of total eligible project costs, to a maximum of \$200,000.00, for approved applications and operates on a reimbursement basis. Once an application is approved, the project must be completed and a request for payment may be submitted to NOHFC for reimbursement of eligible expenses. The report indicated that in order to fund the project initially, the Township would be required to utilize funds from the general operating account. At the end of August 2026, the \$60,000.00 Parks Term Deposit account may be accessed to support the project costs and subsequently be replenished upon receipt of the grant funding.

A second option included in the report was to submit an application to The Ontario Trillium Foundation (OTF) Capital Grant program in early 2027. Approved applicants may receive between \$10,000.00 and \$200,000.00, covering up to 100% of eligible project costs. Funding is typically provided in advance of project commencement.

Council considered the two options and discussed that an application could be submitted to the Northern Ontario Heritage Fund for a pickleball court, and also possibility to the Ontario Trillium Foundation Capital Grant Program in 2027. Requesting further input from rate payers was also discussed as it would be beneficial for future grant applications. Staff will include a request in upcoming newsletters, in the Island Clippings and post it on the Township's website.

Resolution 2026-86
Moved: Dave Leask
Seconded: Janet Gordanier

BE IT RESOLVED THAT THE COUNCIL OF THE TOWNSHIP OF HILTON does receive staff report DR-2026-04-15-GI titled Grant Ideas;

AND THAT Council directs staff to proceed with submission of an application to the Northern Ontario Heritage Fund Corporation (NOHFC) – Rural Enhancement Funding Program for the construction of a pickleball court on the Township owned W Line lot;

AND THAT Council approves utilizing funds from the general operating account to be replenished upon receipt of grant funding for eligible expenses. *CARRIED*

Council confirmed the proceedings of the Personnel Committee meeting held on April 14, 2026.

Resolution 2026-87
Moved: Mike Garside
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. 1507-26; being a by-law to confirm the actions and decisions of the Personnel Committee Meeting held on April 14, 2026. *CARRIED*

Council received the Hilton Township April 2026 newsletter.

Nominations for Senior of the Year were discussed. Council provided multiple nominations. A flyer has been posted on the Township's website and an advertisement in the Island Clippings with a request for nominations.

A poster advertising the Outdoors and Gun Show that is scheduled for Sunday May 3, 2026 at the Desbarats Arena in Johnson Township was reviewed.

Council received a request for a donation from North Shore Agricultural Society for the Laird Fair. Due to existing financial commitments, Council declines the request for a donation at this time.

Council received a request from Algoma Public Health for a donation & support of the implementation of Planet Youth program.

Resolution 2026-88
Moved: Mike Garside
Seconded: Dave Leask

BE IT RESOLVED THAT THE COUNCIL OF THE TOWNSHIP OF HILTON does support the implementation of Planet Youth in Algoma, in principal. *CARRIED*

Council received correspondence from the Ministry of Municipal Affairs and Housing regarding the Municipal Buy Ontario Procurement Directive. The introduction of the Buy Ontario Act (Public Sector Procurement), 2025 allows the government to issue procurement directives that require prioritizing Ontario/Canadian good and services in public sector procurements. The new Municipal Buy Ontario Procurement Directive will include requirements related to fleet vehicles and capital infrastructure. This applies to municipalities, local boards, and municipal services corporations on the following phased timeline:

Municipalities

Fleet vehicles requirements: April 13, 2026
Capital infrastructure requirements: May 15, 2026

Local boards and municipal services corporations (MSCs)

Capital infrastructure and fleet vehicles requirements: June 1, 2026

Further information regarding the new Buy Ontario Act, 2025 can be located at <https://www.ontario.ca/page/buy-ontario>

Council received correspondence from the property owner of 3003 Base Line regarding compliance of by-law #608. The letter indicated that the property has been cleaned up, upon Council's request to do so by April 15, 2026.

Resolution 2026-89
Moved: Janet Gordanier
Seconded: Dave Leask

BE IT RESOLVED THAT THE COUNCIL OF THE TOWNSHIP OF HILTON does receive correspondence submitted by Stevens Enterprises regarding the deadline of April 15, 2026 to meet compliance of by-law No. 608; being a by-law to prohibit and regulate the use of land within the Township of Hilton for dumping or disposing of any garbage, refuse or domestic or industrial waste of any kind, and for storage and wrecking of used motor vehicles;

AND THAT Council considers the property located at 3003 Base Line to be in compliance with by-law No. 608. *CARRIED*

Council reviewed the March 2026 expenditures.

Resolution 2026-90
Moved: Dave Leask
Seconded: Mike Garside

BE IT RESOLVED THAT THE COUNCIL OF THE TOWNSHIP OF HILTON does agree to the payment of Township bills for the month of March 2026 in the amount of \$200,438.63 as per the attached payment voucher. *CARRIED*

Resolution 2026-91
Moved: Mike Garside
Seconded: Dave Leask

BE IT RESOLVED THAT THE COUNCIL OF THE TOWNSHIP OF HILTON does pass by-law No. 1508-26; being a by-law to confirm the proceedings of this meeting. *CARRIED*

Resolution 2026-92
Moved: Mike Garside
Seconded: Janet Gordanier

BE IT RESOLVED THAT THE COUNCIL OF THE TOWNSHIP OF HILTON does adjourn at 8:44 p.m. Council to meet again at the Hilton Township Municipal Office on Wednesday, May 13, 2026 at 7:00 p.m. or at the call of the Reeve. *CARRIED*

Rod Wood, Reeve

Sara Dinsdale, CAO/Clerk-Treasurer

THE CORPORATION OF THE TOWNSHIP OF HILTON

MINUTES

Regular Meeting

May 13, 2026

7:00 p.m.

Present: Reeve Rodney Wood
Councillor Dave Leask
Councillor Mike Trainor

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

Absent: Councillor Janet Gordanier
Councillor Mike Garside

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

There was no pecuniary interest declared.

Resolution 2026-93

Moved: Dave Leask

Seconded: Mike Trainor

BE IT RESOLVED THAT THE COUNCIL OF THE TOWNSHIP OF HILTON does accept the agenda for May 13, 2026. *CARRIED*

The approval of the regular meeting minutes of April 15, 2026 was deferred due to Council attendance.

Road Superintendent/Public Works Foreman Updates

- As conditions throughout the Township continue to dry following the winter season, grading operations have been underway. Overall, roads appear to be in good condition with minimal potholes reported.
- The emulsified tar has been delivered to Richards Landing and now only requires pickup. Mr. See will also attempt to obtain aggregate materials in order to complete additional road maintenance work.
- Repairs were completed on the flail mower for the tractor. Oil was drained and replaced, and the fuel tank, which was in poor condition, was cleaned and painted. The mower was tested and is now operating properly. Brushing operations will continue over the coming weeks. It was noted that brushing is easier before grass growth begins, as it allows for better identifying rocks and

drainage issues within ditches. Due to travel and setup time, brushing requires planning for a full workday.

- Mr. See investigated the use of liquid calcium for gravel roads and found pricing to be comparable to, or less expensive than, calcium flakes. Liquid application would eliminate the need for Township staff to haul material using Township trucks, resulting in labour savings.
- Cleanup efforts have begun at the Municipal Office property. The former cable building located on the opposite side of the Fire Hall that is falling apart contains old electronics and miscellaneous debris which will all be removed. Mr. See also observed water pooling beside the property. The neighbouring property owner has agreed to allow ditch cleanup and removal of brush and junk trees to improve drainage.
- Concerns regarding beaver activity on Hamilton Bay Road were discussed. Mr. See advised that two individuals had previously expressed interest in trapping the beavers; however, no action has yet been taken. Beaver activity is occurring on both the north and south sides of the road. The affected property owner has granted permission for work to proceed on their property if required. It was noted that Mr. See is not licensed to trap beavers. Reeve Rod Wood asked whether obtaining a trapping licence would be beneficial. Mr. See advised that he would consider it if necessary and if no licensed trappers are available. Councillor Mike Trainor advised that he knows qualified individuals and would provide contact information. Mr. See noted that the individuals previously contacted are the same individuals the Councillor Mike Trainor is recommending, and that they are volunteering their services; therefore, he does not wish to pressure them unnecessarily.
- Mr. See advised that a small 6-inch culvert will be installed across from the P Line at the corner of Base Line and P Line where flooding occurred this spring. Water had pooled on the roadway due to rapid snow melt. It was noted that this area had not presented issues in previous years. The P Line has dried and flattened well, although dusty conditions remain. Grading operations were interrupted due to a fire call but will continue. Some frost may remain in the lower section near the swamp area, and several frost heaves and snow-filled ditches remain throughout the Township.

- Mr. See reviewed truck pricing and advised that the Ontario Buy Ontario Act requirements are affecting purchasing options. The best pricing received was from Prouse Chevrolet Buick GMC Cadillac Ltd. located in Sault Ste. Marie, Ontario. Council received Staff Report DR-2026-05-13-PTP regarding Pick Up Truck Purchase that includes pricing of the vehicle along with operational accessories such as a backrack, toolbox, and flashing lights, but excludes decals as the Township already has the appropriate decals.
- Councillor Dave Leask asked whether “Men at Work” signage had been obtained. Mr. See advised that it had not yet been purchased. The CAO/Clerk-Treasurer advised that the items are included in the 2026 budget which is included in this meeting’s agenda. Reeve Rod Wood also asked whether the Township has flagging and Mr. See advised that paddles were purchased last year.
- Discussion took place regarding declaring the old utility trailer as surplus. Mr. See advised that, since the purchase of the new dump trailer, the older single-axle trailer is no longer required. The old trailer had primarily been used for hauling the lawn tractor, while the new trailer is capable of hauling larger equipment and gravel. Councillor Mike Trainor asked whether the trailer could be repurposed as a road service trailer, however it was advised that the new trailer fulfills those needs.
- Reeve Rod Wood suggested declaring the trailer surplus and accepting the best offer. Discussion followed regarding listing the trailer through sealed bids, with a suggested minimum bid of \$3,000, or alternatively through GovDeals. Mr. See advised the trailer was purchased in 2024 for approximately \$3000 and retains an estimated value of approximately \$3,000. Council generally agreed that any amount over a couple thousand dollars would be reasonable, noting that the Township has received good value from the trailer and no longer has operational need for it.
- Discussion also took place regarding the pull-behind flail mower, which has remained unused since the Township purchased the tractor in 2020. Mr. See advised that the mower may have a resale value of a couple thousand dollars. Council discussed the possibility of selling the equipment through sealed bids with a minimum starting offer. Staff noted that the mower is approximately 20 years old and would likely only be useful to farmers or municipalities with large ditch systems.

Resolution 2026-94
Moved: Mike Trainor
Seconded: Dave Leask

BE IT RESOLVED THAT THE COUNCIL OF THE TOWNSHIP OF HILTON does approve the purchase of liquid calcium at a cost of \$8700.00 plus applicable taxes. *CARRIED*

Resolution 2026-95
Moved: Dave Leask
Seconded: Mike Trainor

BE IT RESOLVED THAT THE COUNCIL OF THE TOWNSHIP OF HILTON does receive Staff Report DR-2026-05-13-PTP titled Pick Up Truck Purchase;

AND THAT Council approves the purchase of a GMC Sierra 1500 with operational accessories in the amount of \$76,305.90 plus applicable processing fees to be funded by the Township's Roads Reserve Fund. *CARRIED*

Resolution 2026-96
Moved: Mike Trainor
Seconded: Dave Leask

BE IT RESOLVED THAT THE COUNCIL OF THE TOWNSHIP OF HILTON deems it advisable to dispose of the 2023 single axle utility trailer purchased at a cost of \$3424.15 (incl taxes) in 2024 that is no longer required for municipal purposes;

NOW THEREFORE BE IT RESOLVED THAT Council declare the 2023 single axle utility trailer bearing V.I.N. 2CPUSA1B6PA056849 as surplus to the needs of the municipality:

AND THAT the trailer be offered for sale by means deemed most suitable and in the best interest of the Township in accordance with applicable legislation and municipal policies;

AND THAT the CAO/Clerk-Treasurer be authorized to take all necessary actions to complete the sale and transfer of ownership of the surplus trailer;

AND THAT any proceeds from the sale be deposited into the appropriate municipal account. *CARRIED*

Resolution 2026-97
Moved: Dave Leask
Seconded: Mike Trainor

BE IT RESOLVED THAT THE COUNCIL OF THE TOWNSHIP OF HILTON deems it advisable to dispose of the 2007 rear flail mower that is no longer required for municipal purposes;

NOW THEREFORE BE IT RESOLVED THAT Council declare the 2007 rear flail mower as surplus to the needs of the municipality;

AND THAT the rear flail mower be offered for sale by means deemed most suitable and in the best interest of the Township in accordance with applicable legislation and municipal policies;

AND THAT the CAO/Clerk-Treasurer be authorized to take all necessary actions to complete the sale of the flail mower;

AND THAT any proceeds from the sale be deposited into the appropriate municipal account.

CARRIED

Council received correspondence submitted from the Ontario Provincial Police regarding the 2027 Municipal Policing Statement. The letter included the property count data for the Township of Hilton, based on the 2025 Assessment Roll data delivered by MPAC to municipalities for the 2026 tax year with adjustments based on the requirements defined in O.Reg. 413/23 of the Community Safety and Policing Act, 2019. The property counts will be used by the OPP to help determine policing costs in the 2027 Annual Billing Statements. The Household count indicated as 390, with commercial, industrial and aggregate extraction properties at 12 bringing the property count total to 402.

Correspondence from the Ministry of Emergency Preparedness and Response was received, indicating that the Township of Hilton has met all the requirements in the Emergency Management and Civil Protection Act O.Reg. 380.04, and their assessment indicates that all thirteen (13) program elements for 2025 have been satisfied.

Council reviewed the 2026 Building Permit Fees Collected vs Costs Incurred to date summary. A discussion took place regarding the many years of dedication and commitment that former Chief Building Official Kevin Morris provided to the Township of Hilton. Council expressed appreciation for Mr. Morris' service and suggested that a gift be presented in recognition of his contributions to the Township.

Resolution 2026-98

Moved: Mike Trainor

Seconded: Dave Leask

BE IT RESOLVED THAT THE COUNCIL OF THE TOWNSHIP OF HILTON does approve a gift of \$250.00 to be presented to Mr. Kevin Morris, former Chief Building Official for the Township of Hilton, in recognition of his many years of hard work, dedication, and service to the community during his term of contract with the Township. *CARRIED*

Council received Staff Report CR-2026-05-13-SRA regarding a request for an extension to purchase shore road allowance. The report explained that at the regular meeting held on February 12, 2025, Council passed a resolution that approved in principle the application made by Suzanne Ritchie Raymond and Clifford James Raymond to purchase the part of the original shoreroad allowance lying in front of Lot 6, Plan 1M554 (5021 Red Maple Drive) at a cost of \$30 per lineal foot plus GST. The deadline

for the applicant to obtain the required straight-line survey and to submit the reference plan of survey along with the deposit was on February 12, 2026. The report requested an extension of this deadline as the applicant is still interested in proceeding with the purchase.

Resolution 2026-99
Moved: Mike Trainor
Seconded: Dave Leask

BE IT RESOLVED THAT THE COUNCIL OF THE TOWNSHIP OF HILTON does receive Staff Report CR-2026-05-13-SRA regarding a request for an extension to purchase shore road allowance;

NOW THEREFORE THAT Council agrees to extend the deadline from February 12, 2026, to February 12, 2027, for submission of the required documents and deposit respecting the proposed purchase of the shore road allowance lying directly in front of Lot 6, Plan 1M554 (5021 Red Maple Drive);

AND THAT all other terms and conditions of Council's previous resolution #2025-34 remain unchanged;

AND THAT should the applicant fail to meet the extended deadline, the offer to purchase shall be deemed lapsed and the Township shall have no further obligation in respect of the application.

CARRIED

A Memo was received by Council prepared by CAO/Clerk-Treasurer Sara Dinsdale regarding the Minor Variance Agreement between the Township of Hilton and Mr. Dan Hayes-Sheen of 2524 Hamilton Drive. The memo indicated that the Township's Chief Building Official has conducted a site inspection and confirmed that the required removal of the existing encroachment of the garage roof eaves and exterior siding on the abutting lands to meet the new set-back of 0.0 metres (0 feet) as per the approved zoning amendment has been met.

Council received a memo prepared by CAO/Clerk-Treasurer Sara Dinsdale regarding the annual Cemetery Clean-Up. The Memo indicated that due to the weather forecast, the scheduled annual Grace United Cemetery Clean-up that was scheduled for Saturday, May 9, 2026 was cancelled. Despite the cancellation, volunteers attended and contributed several hours of their time cleaning up the cemetery grounds. Once a new date is determined, a notice will be posted in the Island Clippings as well as on the Township's website.

Council received Staff Report DR-2026-05-13-DB regarding details of the proposed draft 2026 budget and taxation. Council reviewed the proposed draft 2026 budget, OPTA Tax Analysis, tax impact summary and tax rate summary. Since the Township will enjoy a municipal levy increase of \$6872 due to new construction and building assessments, the proposed combined municipal tax rate for 2026 is .01110391, which represents maintaining the 2026 tax rate at the 2025 level.

Resolution 2026-100
Moved: Mike Trainor
Seconded: Dave Leask

BE IT RESOLVED THAT THE COUNCIL OF THE TOWNSHIP OF HILTON does accept the draft 2026 budget with a total revenue of \$1477,361.21. A public meeting will be held on June 10, 2026 in order to provide an opportunity for the public to comment prior to adopting the 2026 budget. *CARRIED*

Staff Report DR-2026-05-13-SYN titled Senior of the Year Nomination was received by Council. The report included multiple nominations that were received as a result of a request for nominations advertisement that was placed in the Island Clippings.

Resolution 2026-101
Moved: Mike Trainor
Seconded: Dave Leask

BE IT RESOLVED THAT THE COUNCIL OF THE TOWNSHIP OF HILTON hereby nominates Charlie Nelson as Senior of the Year and authorizes staff to request their attendance at the luncheon on Tuesday, June 23, 2026, where an award will be presented by Councillor Mike Trainor. *CARRIED*

The 2025 updated Assessment Management Plan was reviewed by Council.

Resolution 2026-102
Moved: Dave Leask
Seconded: Mike Trainor

BE IT RESOLVED THAT THE COUNCIL OF THE TOWNSHIP OF HILTON does approve the 2025 Asset Management Plan. *CARRIED*

The 2026 draft library budget was presented to Council.

Resolution 2026-103
Moved: Dave Leask
Seconded: Mike Trainor

BE IT RESOLVED THAT THE COUNCIL OF THE TOWNSHIP OF HILTON does approve the 2026 draft budget presented by the Hilton Union Library;

AND FURTHER THAT Council approves Hilton Township's levy amount of \$21,653.40. *CARRIED*

The 2026 St. Joseph Island Museum budget was presented to Council.

Resolution 2026-104

Moved: Mike Trainor

Seconded: Dave Leask

BE IT RESOLVED THAT THE COUNCIL OF THE TOWNSHIP OF HILTON does approve the 2026 draft budget presented by the St. Joseph Island Museum Board;

AND FURTHER THAT Council approves Hilton Township's levy amount of \$9,883.00. *CARRIED*

Resolution 2026-105

Moved: Dave Leask

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. 1509-26; being a by-law to delegate authority to the CAO/Clerk-Treasurer during a "lame duck" period for the Corporation of the Township of Hilton. *CARRIED*

Council received a memo regarding Enhancing Access to Spaces for Everyone (EASE). The memo explained that an application was submitted for the EASE grant to fund upgrades to the front entrance of the municipal office to include a barrier-free entrance with an automatic push-button door opener. Other items included in the application are ergonomic office equipment for the Council Chambers and staff offices. All items applied for in the funding will ensure all visitors, ratepayers, council and staff can access municipal services and will support well-being, health and create a more inclusive and accessible environment. The memo explained that due to the limited timeframe associated with the grant application's deadline, the previously proposed renovation of the municipal washroom was not included in this application due to lack of quotes and estimates; however, it remains a priority for future accessibility grants.

The Hilton Township May Newsletter was reviewed. All newsletters are posted on the Township's website.

Council received a request for a donation from the Dr. H.S. Trefry Centre to support their 2026/2027 budget.

Resolution 2026-106

Moved: Dave Leask

Seconded: Mike Trainor

BE IT RESOLVED THAT THE COUNCIL OF THE TOWNSHIP OF HILTON does agree to support the Dr. H.S. Trefry Memorial Centre 2026/2027 budget funding in the amount of \$2500.00. *CARRIED*

Council received a request for a donation from Central Algoma Intermediate and Secondary School.

Resolution 2026-107

Moved: Dave Leask

Seconded: Mike Trainor

BE IT RESOLVED THAT THE COUNCIL OF THE TOWNSHIP OF HILTON does support the Central Algoma Intermediate & Secondary School with donations of \$150 to be awarded to a deserving grade 8 graduate and \$200 to be awarded to a deserving grade 12 graduate. *CARRIED*

Correspondence submitted by Ms. Myra Eddy, Clerk-Treasurer of the Village of Hilton Beach regarding the Landfill Meeting scheduled for May 21, 2026, was received and discussed by Council. The correspondence advised that the meeting would be cancelled due to conflicting meeting commitments. The letter further noted that there have been no updates regarding the installation of the monitoring wells and that the tipping fee process has transitioned to the use of punch tickets. Ms. Eddy also advised that Mr. Mel Andreola has retired from his position at the landfill and that Mr. Shane Alexander has assumed the role. In addition, the correspondence requested that the Council of the Township of Hilton provide recommendations for consideration as part of a new updated agreement to be presented to the Council of the Village of Hilton Beach.

Council discussed the advantages of establishing a landfill committee comprised of two (2) council members from each municipality and recommended that another request be forwarded to the Council of the Village of Hilton Beach to consider organizing a committee in this capacity rather than having all members of both councils attend. Council noted that a similar recommendation had been submitted in 2025; however, it was not supported by the Village.

Council directed the CAO/Clerk-Treasurer to respond to the correspondence advising that, until such time as a new agreement is completed and adopted by both municipalities, the original 1991 agreement remains in effect.

Resolution 2026-108

Moved: Mike Trainor

Seconded: Dave Leask

BE IT RESOLVED THAT THE COUNCIL OF THE TOWNSHIP OF HILTON does receive correspondence from Ms. Myra Eddy, Clerk-Treasurer of the Village of Hilton Beach regarding the Landfill meeting cancellation;

AND FURTHER THAT Council directs staff to compose a response including a request to organize a committee of two (2) Councillors from each municipality and further to request the committee discuss the updates required in a new agreement. Until such time, the agreement that forms part of by-law 575 attached remains active. *CARRIED*

Council received correspondence from Ms. Barbara Church on behalf of her grandson with a request to install a tetherball secured in cement at Big Point Park.

Resolution 2026-109

Moved: Mike Trainor

Seconded: Dave Leask

BE IT RESOLVED THAT THE COUNCIL OF THE TOWNSHIP OF HILTON does receive correspondence from Ms. Barbara Church on behalf of her grandson Garrett with a request to install a tetherball at Big Point Park located in Hilton Township;

AND FURTHER THAT Council directs staff to compose a response stating that Council approved it and staff has been directed to notify Garrett that a tetherball will be installed at Big Point Park. *CARRIED*

Council reviewed the Provincial Offences Act Order to Attach Set Fines to the Trailer By-Law No. 1505-26 and the Provincial Offences Act Order to Attach Set Fines to the Parking By-Law No. 1506-26.

A Press Release from North Shore Health Network regarding the launch of Victim Services Programming in Blaine River Site was reviewed. The notice indicated that this new program provides sexual assault evidence kit collection and compassionate, trauma-informed resource supports for survivors. If you have experienced sexual assault, please call 705-356-2265 or 1-888-425-0321 for assistance or call 911 if you are in immediate danger.

A notice regarding the 2026 census collection was reviewed. The Notice states that the collection has begun across Canada and households will receive a census invitation letter in the mail starting in May. This data is essential for planning programs and services that support employment, public transit, education, health care and more.

Information regarding the 2026 Municipal Election was reviewed. The notice stated:

Hilton Township is governed by one Reeve and four (4) Councilor's. Serving as Reeve or Councillor is a rewarding opportunity to give back to your community. As a member of Council, you will:

- ***Attend regular and special Council and Committee meetings***
- ***Review reports and recommendations from staff and external agencies***
- ***Participate in Council decision-making on municipal services, budgeting, policies, and by-laws***
- ***Represent the public and to consider the well-being and interests of the municipality***

Prospective candidates are encouraged to carefully consider the roles and responsibilities of Council, as well as the time commitment involved.

Municipal government plays an important role in shaping everyday life in Hilton Township – from roads and infrastructure to planning and community services.

Strong local leadership begins with individuals who care about their community and want to make a difference.

If you stay informed, share ideas, volunteer, or look for ways to improve your community, you may already have the qualities of a municipal leader.

The Association of Municipalities of Ontario's If You Believe, They Believe campaign encourages residents to explore what it means to run for local office. It provides helpful information and resources for those considering becoming a candidate in the 2026 Municipal Election.

If you have ever thought about becoming more involved in your community, visit whenyoubelieve.ca to learn more and see if local government is right for you.

Nomination Process

Candidates for Council must meet the same eligibility requirements as voters. You must be:

- ***A resident of Hilton Township, or an owner or tenant of land in the Township, or the spouse of such an owner or tenant;***
- ***A Canadian citizen;***
- ***At least 18 years of age; and***
- ***Not prohibited from voting by law.***

Nomination forms are available on the Township website or at the Township Office. Completed forms must be filed in person at the municipal office with the CAO/Clerk-Treasure. A nomination fee of \$100 for Councillor or \$200 for Head of Council must be paid by cash or certified cheque at the time of filing.

Upon filing a nomination, candidates will receive a Candidate Package.

Candidates seeking nomination for the English Public School Board Trustee position may schedule an appointment with the Clerk at Macdonald, Meredith & Aberdeen Additional Township, located at 208 Church Street, Echo Bay. Contact Lacey by email at laceyk@ontera.net or phone at 705-248-2441.

A notice regarding registering to vote was reviewed. The notice stated that in order to check, update or add yourself to the voters list with your online tool, it can be completed up until August 12, or directly with your municipality after this date. For more information on eligibility and to register, visit RegisterToVoteON.ca.

Council reviewed the April 2026 expenditures.

Corporation of the Township of Hilton
Minutes-May 13, 2026, Cont'd

Resolution 2026-110
Moved: Mike Trainor
Seconded: Dave Leask

BE IT RESOLVED THAT THE COUNCIL OF THE TOWNSHIP OF HILTON does agree to the payment of Township bills for the month of April 2026 in the amount of \$107,540.22 as per the attached payment voucher. *CARRIED*

Resolution 2026-111
Moved: Dave Leask
Seconded: Mike Trainor

BE IT RESOLVED THAT THE COUNCIL OF THE TOWNSHIP OF HILTON does pass by-law No. 1510-26; being a by-law to confirm the proceedings of this meeting. *CARRIED*

Resolution 2026-112
Moved: Dave Leask
Seconded: Mike Trainor

BE IT RESOLVED THAT THE COUNCIL OF THE TOWNSHIP OF HILTON does adjourn at 9:05 p.m. Council to meet again at the Hilton Township Municipal Office on Wednesday, June 10, 2026 at 7:00 p.m. or at the call of the Reeve. *CARRIED*

Rod Wood, Reeve

Sara Dinsdale, CAO/Clerk-Treasurer

7)a)

HILTON UNION FIRE BOARD

Regular Meeting

MINUTES

February 25, 2026

7:00 p.m.

Present: Chairperson Brian Delvecchio
Fire Chief Robert Hope
Deputy Fire Chief Dan See
Dave Leask
Mike Garside
Sarah Brown
Sally Cohen – by phone

Secretary-Treasurer Sara Dinsdale
Acting Secretary-Treasurer Britney MacKay

Absent: Kelly Rathwell
Rod Wood
Janet Gordanier

Chairperson Brian Delvecchio called the meeting to order at 7:00 p.m.

Resolution #F2026-01
Moved: Sarah Brown
Seconded: Dave Leask

BE IT RESOLVED THAT THE BOARD OF THE HILTON UNION FIRE DEPARTMENT accepts the agenda of February 25, 2026, as presented. *CARRIED*

There were no declarations of pecuniary interest.

The Board received a report regarding the delegation of authority to Acting Secretary-Treasurer Britney MacKay for the remainder of the current term.

Resolution #F2026-02
Moved: Mike Garside
Seconded: Sarah Brown

BE IT RESOLVED THAT THE BOARD OF THE HILTON UNION FIRE DEPARTMENT does acknowledge receipt of the Delegation of Authority letter dated February 20, 2026, from Secretary-Treasurer Sara Dinsdale;

AND THAT THE BOARD OF THE HILTON UNION FIRE DEPARTMENT recognizes the delegation of duties to Britney MacKay in accordance with the Board's by-laws and established practices for the remainder of the current term of Council. *CARRIED*

The Board reviewed the minutes from the November 26, 2025, regular meeting.

Resolution #F2025-03
Moved: Mike Garside
Seconded: Sarah Brown

HILTON UNION FIRE BOARD - Regular Meeting
MINUTES – February 25, 2026

BE IT RESOLVED THAT THE BOARD OF THE HILTON UNION FIRE DEPARTMENT does approve the minutes of the regular meeting of November 26, 2025. *CARRIED*

Fire Chief Updates:

Fire Chief Robert Hope provided an update on fire calls and volunteer status since the last meeting. There were three (3) fire calls. Two calls were cancelled, or the Fire Department was requested to stand down. The third occurred in December on Walnut Street in the Village of Hilton Beach. It involved a travel trailer that was a total loss. A gentleman had been living in the trailer and using propane heaters. There were no reported injuries. The occupant stated that the fire was likely caused by a faulty propane unit. The Fire Department attended and secured the area.

The Fire Department also conducted a controlled burn of the waste wood pile at the landfill in December.

There have been five (5) training events since the last meeting, which is lower than usual due to the holiday season and weather-related cancellations.

There are currently nine (9) active volunteers; four (4) are fully qualified.

The Fire Chief has had discussions regarding the potential amalgamation of the three (3) Island Fire Department's with Fire Chief Duncan Rydall of the Township of St. Joseph Fire & Rescue and Rick Sirvio of the Township of Jocelyn Fire Department. Concerns were raised regarding the responsibility for the equipment. Discussions indicated that each department would remain responsible for its own equipment. Mr. Rydall advised that he will be retiring in approximately 18 months, having signed a three (3) year contract.

Mr. Brad Neabel, Fire Protection Advisor from the Office of the Fire Marshall, will be attending the next training session on March 10, 2026, to assist with the online reporting system and publishing volunteer certifications online.

The Fire Chief continues to investigate the purchase of a replacement pumper and tanker, or possibly a pumper/tanker combination vehicle. Pricing remains higher than budgeted. One price for a combination truck was approximately \$260,000.00 CAD. The equipment must be replaced prior to July, as the inspector stated he will not perform testing on equipment that is over 30 years old due to liability concerns.

The Fire Chief also provided an update regarding the mobile fire training unit discussed at the November meeting. Further research revealed strict security criteria that is not feasible for the Island Fire Departments.

The Fire Board received a report prepared by Acting Secretary-Treasurer Britney MacKay regarding the 2026 Fire Protection Grant. The report stated that an application was submitted on September 29, 2025, The Township was awarded \$16,000.00 on January 21, 2026, to be used towards the purchase of new bunker gear. Seven (7) pairs of firefighting chainsaw boots have been ordered and received. The Department is currently awaiting delivery of five (5) bunker pants and four (4) jackets ordered by Deputy Fire Chief Dan See from PPE Solutions. The new bunker gear will allow the volunteers to retain older gear as spare equipment should the new gear become contaminated or damaged.

HILTON UNION FIRE BOARD - Regular Meeting
MINUTES – February 25, 2026

The Fire Board reviewed a memorandum prepared by Acting Secretary-Treasurer Britney MacKay regarding donations accepted by the Township of Hilton on behalf of the Hilton Union Fire Department. Ms. Sara Dinsdale donated \$1,476.00 raised through two (2) painting events that she hosted at the Hilton Beach Community Hall. Chairperson Brian Delvecchio thanked Ms. Dinsdale for her generous donation. The Village of Hilton Beach donated \$100.00 in memory of Fire Chief Robert Hope's mother, Zella Hope.

Chair Brian Delvecchio requested clarification regarding Clerk Report: 2025-12-10-FBFC re: Fundraising Committee that was sent to both the Village of Hilton Beach and Hilton Township Council's. Secretary-Treasurer Sara Dinsdale explained that the Fire Board is unable to create a fundraising committee pursuant to the Board's establishing by-law and applicable legislation. It was discussed that members of the public may fundraise independently on behalf of the Hilton Union Fire Department and make donations to the Department to be received by Hilton Township.

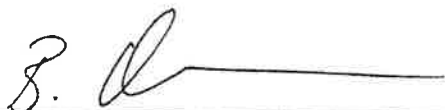
Resolutions from the Hilton Township and the Village of Hilton Beach were reviewed regarding entering into a discovery phase for the potential amalgamation of the Island Fire Departments.

Chairperson Brian Delvecchio invited members to bring forward any additional business to discuss.

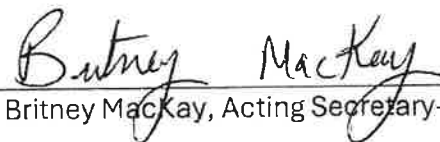
A discussion was held regarding moving the meeting time from 7:00 p.m. to an earlier hour. The majority of members indicated they would not be opposed to an earlier start time; however, one member advised they would be unable to attend earlier meetings. There was no further discussion, meetings will continue to begin at 7:00 p.m.

Resolution #F2025-04
Moved: Sarah Brown
Seconded: Dave Leask

BE IT RESOLVED THAT THE BOARD OF THE HILTON UNION FIRE DEPARTMENT does adjourn at 7:30 p.m. and agree to meet again at the Hilton Township Municipal Office on Wednesday, May 20, 2026, or at the call of the Chair or by petition from majority members of the Board. *CARRIED*



Brian Delvecchio, Chairperson



Britney MacKay, Acting Secretary-Treasurer



7/5)

Staff Report: DR- 2026-06-10-RAD
Subject: Request to Accept Donation
Prepared by: Britney MacKay, Deputy Clerk-Treasurer

Meeting Date: June 10, 2026
Regular Council Meeting

Background

Mr. Roger Garside has graciously donated \$100.00 to support the Hilton Union Fire Department.

Analysis

To promote transparency and maintain proper municipal accounting practices, all donations intended for the Hilton Union Fire Department must be formally accepted by Council on behalf of the Hilton Union Fire Board. Formal acceptance ensures funds are recognized as a municipal asset and that any expenditures made using the donation are lawful, auditable, and for a proper municipal purpose, consistent with the Municipal Act, 2001 and the Fire Protection and Prevention Act, 1997 (FPPA).

Recommendation

THAT Council accept the donation of \$100.00 from Mr. Roger Garside, with the funds to be directed to the Hilton Union Fire Department to support equipment and supply purchases.

7)C)

HILTON UNION FIRE DEPARTMENT

Resolution No. F2026 – 08

May 20, 2026

COPY

Moved by:

Mike Garside

Janet Gordanier

Rodney Wood

Dave Leask

Sally Cohen

Brian Delvecchio

Sarah Brown

Kelly Rathwell

Seconded by:

Mike Garside

Janet Gordanier

Rodney Wood

Dave Leask

Sally Cohen

Brian Delvecchio

Sarah Brown

Kelly Rathwell

BE IT RESOLVED THAT THE BOARD OF THE HILTON UNION FIRE DEPARTMENT does recommend to the respective Councils to increase the Fire Reserve Fund allocation to \$20,000.00 each in 2026.

Carried:

Defeated:

Chairperson: B. De

7) d) i)

HILTON UNION FIRE DEPARTMENT

Resolution No. F2026 – 07

May 20, 2026

COPY

Moved by:

Mike Garside _____
 Janet Gordanier _____
 Rodney Wood _____
 Dave Leask _____
 Sally Cohen _____
 Brian Delvecchio _____
 Sarah Brown _____
 Kelly Rathwell _____

Seconded by:

Mike Garside _____
 Janet Gordanier _____
 Rodney Wood _____
 Dave Leask _____
 Sally Cohen _____
 Brian Delvecchio _____
 Sarah Brown _____
 Kelly Rathwell _____

BE IT RESOLVED THAT THE BOARD OF THE HILTON UNION FIRE DEPARTMENT does accept the proposed draft of the 2026 budget in the amount of \$112,178.18.

Carried: _____ Defeated: _____

Chairperson: B. D. _____

7)d)ii

HILTON UNION FIRE DEPARTMENT
2026 BUDGET

updated May 14, 2026

Account #	REVENUE	2025 BUDGET	2025 ACTUAL	2026 BUDGET	
472110	Township of Hilton	34,239.25	34,239.25	44,989.09	10,749.84
442101	Village of Hilton Beach	34,239.25	34,239.25	44,989.09	
496200	Interest on Term Deposit	8,400.00	8,636.79	5,900.00	
	Pumper Truck Rental (water)	300.00	0.00		
472100	Donation	275.00	1,576.00	300.00	
	Fire Protection Grant	8,592.18	8,592.18	16,000.00	
	Alloc from Fire Working Capital Reserves			0.00	
	Alloc from Fire Equipment/Building Reserve Fd	24,000.00	24,000.00	0.00	
	TOTAL REVENUE	110,045.67	111,283.47	112,178.18	
	EXPENSES				
521100/260	Chief & Deputy Wages/EHT	4,252	4,261.53	4270.00	
521110	FireFighters' Honorarium	5,500	5,500.01	5500.00	
521230	WSIB	500	0.00	3652.00	
512331/521330	Miscellaneous	1,000	1,129.02	1200.00	
521400	Truck Repairs and Maintenance	2,000	4,415.98	4500.00	
521410	Building Maintenance	500	372.66	500.00	
521420	Compressor Maintenance	1,200	1,571.37	1534.99	
521438	Prevention/fire permit support (website)	570.00	62.70	570.00	
521450	Equipment Purchases/Repairs	5,250	1,698.30	3600.00	
521460	Truck Fuel	500	417.68	700.00	
521470	Turnout Gear	19,720.25	18,454.68	16800.00	
521475	SCBAs	15,723.42	16,135.06	0.00	
521480	Training - Seminars	1,800	0.00	1000.00	
521490	Mileage	0	0.00	0.00	
521512	Audit Fees	1,200	0.00	1200.00	
521570	Insurance	13,000.00	12,979.40	12851.19	
521590	Mutual Aid	0	0.00	0.00	
521600	Hydrant Maintenance	1,620	633.48	1000.00	
521610	Inspections (re equipment testing)	2,000	508.80	2000.00	
521680	Telephone	0	0.00	0.00	
521682	Communication (radios/emails)	2,810.00	2,887.68	2900.00	

Credit with WSIB

521690	Power/Propane	2,500	2,312.18	2500.00
	SUB TOTAL	81,645.67	73,340.53	66,278.18
	TOTAL EXPENSES	81,645.67	73,340.53	66,278.18

**HILTON UNION FIRE DEPARTMENT
2026 BUDGET**

	2025 BUDGET	2025 ACTUAL		2026 BUDGET
TRANSFERS: RESERVES & RESERVE FUNDS				
Allocate to/(from) Fire Working Capital (surplus/(deficit))	0.00	9,306.15	Proof of Surplus	0.00
Allocate Interest on TD and GIC to Fire Res Fd	8,400.00	8,636.79	37,942.94	5,900.00
Allocate to Reserve Fund for Equip/Bldg	20,000.00	20,000.00	-8,636.79	40,000.00 recommend \$20,000each
TOTAL TRANSFERS:	28,400.00	37,942.94	-20,000.00	45,900.00
TOTAL BUDGET	110,045.67	111,283.47	9,306.15	112,178.18

Fire Working Capital Balance	33,685.64
Fire Equipment Reserve Fund Balance	184,395.35
Fire Building Reserve Fund Balance	15,604.65

Pumper:	145,872.00	includes \$20,000 & interest	Pumper:	185,872.00
Tanker:	38,523.35		Tanker:	38,523.35
Bunker Gear:	0.00		Bunker Gear:	0.00
Rapid Attack:	0.00		Rapid Attack:	0.00
	184,395.35			224,395.35

Building:	15,604.65	transferred \$200,000 to reserve put \$72.32 from surplus to building	Building:	15,604.65
Total ResFunds	200,000.00		Total ResFunds	240,000.00

8)a)

2026 Building Permit Fees Collected vs Costs Incurred
 (re: Tulloch Services Jan 1 - Apr 30, Glen Irwin May 1 - Dec 31)

a/c 480100 a/c 525600 a/c 525610

Tulloch Engineering Inc. services

Month	Permit Fees Collected	Invoice Time Based	Invoice Mileage	Difference
January		257.45		257.45
February	3,125.10	655.33		-2,469.77
March	6,413.24	1,614.93	168.67	-4,629.64
April	5,120.22	304.26		-4,815.96

Glen Irwin, CBO, services

Month	Permit Fees Collected	Costs	Mileage	Difference
May	905.86	901.00	506.88	502.02
June				0.00
July				0.00
August				0.00
September				0.00
October				0.00
November				0.00
December				0.00
	15,564.42	3,732.97	675.55	-11,155.90

Actual Net Cost to date 2026

4,408.52

Total Inspection and Mileage Costs

Historical FYI:

2026	15,564.42	4,408.52
2025	12,392.60	13,096.22
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:

-11,155.90
703.62
4,435.03
11,359.46
7,436.71
6,712.45
10,066.98
7,758.02
3,849.23
6,641.38
2,595.25
4,684.63
5,111.83
6,047.71



8) b)

Clerk Report: CR-2026-06-10-BWP
Subject: Building without a Permit-Garside Road
Prepared by: CAO/Clerk-Treasurer Sara Dinsdale

Meeting Date: June 10, 2026
Regular Council Meeting

Background

In open session held on February 11, 2026, Council received the following update via Staff Report CR-2026-02-11-BZUD:

“The new property owners of a newly severed property located on Garside Road, CON 8 Lots 4 & 5 received correspondence from Ms. Sara Dinsdale, CAO/Clerk-Treasurer on December 10, 2025, indicating that a building that they have erected on their property may or may not require a permit. The letter requested that the property owner contact the Township’s Chief Building Official (CBO) by January 16, 2026, to arrange a site visit to verify compliance.

At the regular Council meeting held on January 14, 2026, Council directed staff to engage the Township’s By-Law Enforcement Officer regarding possible next steps in this matter, if necessary, upon failure to arrange the site visit. Before direction could be accomplished, the property owner contacted the Township’s Chief Building Official to advise that repairs were completed on an existing deer stand that included new windows and a roof. The property owner also advised that a new 8 x12 accessory structure was erected on the property and that they have plans to build a dwelling later in the year in which a building permit application will be submitted. A site visit has not yet been scheduled with the Chief Building Official; however, it is expected to be completed in the near future.

Update

Mr. Glen Irwin, Chief Building Official for the Township of Hilton attended the property on May 15, 2026, and has confirmed that there is a structure erected that requires a building permit. On May 20, 2026, Mr. Irwin attended the property again and dropped off a notice requesting the property owner to contact him.

Recommendation

THAT Council receive Staff Report CR-2026-06-11-BWP titled Building Without a Permit-Garside Road for information.

9)a)



THE CORPORATION OF THE TOWNSHIP OF ST. JOSEPH

P.O. Box 187 - Richards Landing, Ontario P0R 1J0

PH: (705) 246-2625 E: clerkadmin@sjtwp.ca

NOTICE OF PUBLIC MEETING: ZONING BY-LAW AMENDMENT

Applicant (Surname):	Henshell
Subject Property Legal Description:	PLAN 1295 LOT 7
Subject Property Civic Address:	1281 Spring Street
File Number:	ZBA 2026-01
Date of Notice:	May 29, 2026

TAKE NOTICE that The Corporation of The Township of St. Joseph has received a complete application and will consider an amendment to the Township's Zoning By-Law regarding the following property:

Purpose and Effect: The proposed Zoning By-law Amendment would seek to amend the municipality's Zoning By-law Section Table B1 Zone Standards to reduce the side yard setback and rear yard setback to zero (0) metres (0 feet) to permit the location of existing structures.

The Council of The Township of St. Joseph will hold a public meeting to consider the proposed amendment on Wednesday, June 17, 2026, beginning at 6:35 p.m. at the Township Administration Office, 1669 Arthur Street, Richards Landing, Ontario.

Any person may attend the public meeting and/or make written or verbal representation either in support of or in opposition to the proposed amendment. Written submissions should be addressed to the undersigned, by no later than 4:00 p.m. on Wednesday, June 10, 2026.

If a person or public body would otherwise have an ability to appeal the decision of Council for the Township of St. Joseph to the Ontario Land Tribunal but the person or public body does not make oral submissions at a public meeting or make written submissions to Corporation of the Township of St. Joseph before the by-law is passed, the person or public body is not entitled to appeal the decision.

If a person or public body does not make oral submissions at a public meeting or make written submissions to the Township of St. Joseph before the by-law is passed, the person or public body may not be added as a party to the hearing of an appeal before the Ontario Land Tribunal unless, in the opinion of the Tribunal, there are reasonable grounds to do so.

If you wish to be notified of the decision of The Township of St. Joseph on the proposed zoning by-law amendment, you must make a written request to the CAO/Clerk-Treasurer via regular mail or email (contact information above).

Additional information relating to the proposed zoning by-law amendment is available for inspection at The Township of St. Joseph municipal office, located at 1669 Arthur Street in Richards Landing.

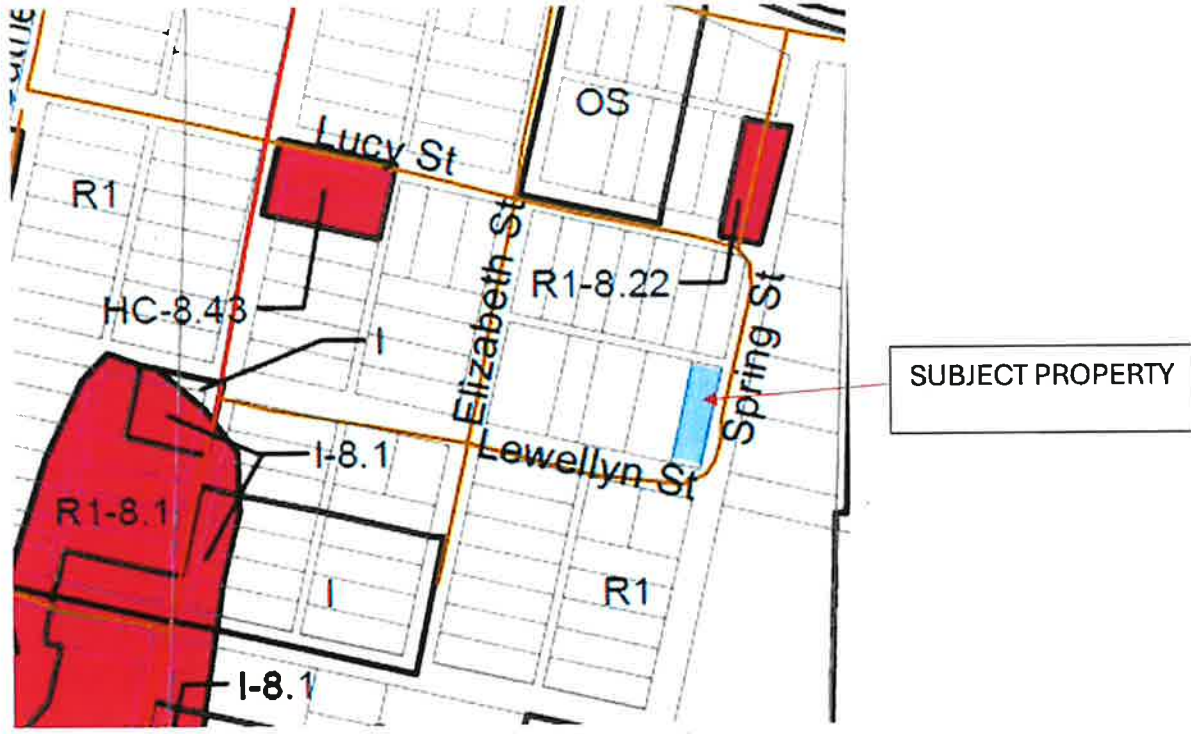
A key plan showing the property location can be found on the reverse of this notice.

DATED AT THE TOWNSHIP OF ST. JOSEPH
THIS 29th Day of May, 2026

Amanda Richardson, CAO/Clerk-Treasurer
The Township of St. Joseph
clerkadmin@sjtwp.ca
(705) 246-2625 x. 202

KEY MAP

SUBJECT PROPERTY:
PLAN 1295 LOT 7



**THE CORPORATION OF THE TOWNSHIP OF ST. JOSEPH
NOTICE OF INTENT**

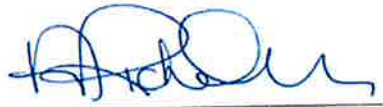
TAKE NOTICE THAT The Corporation of the Township of St. Joseph proposes to enact a By-law to stop up, close and sell the portion of the original road allowance for the road set out and described as follows:

Part of unnamed laneway lying North of Lot 7 on Registered Plan 1295 (known as 1281 Spring Street), in the Township of St. Joseph, consisting of approximately 15 feet (4.6 metres) of the total 22-foot (6.7 metres) width of the said laneway.

The purpose of the proposed closure and sale is to convey the described portion to the abutting property to accommodate an existing structure. The proposed By-law will be considered by Council at their meeting on **Wednesday, June 17, 2026**, beginning at 6:35 p.m. in the Council Chambers located at the Township Office - 1669 Arthur Street, Richards Landing.

At that time, Council will hear, in person or by solicitor or agent, any person who claims that their land will be prejudicially affected and who applies to be heard. Any such person may apply to the undersigned no later than 4:00 p.m. Wednesday, June 10, 2026. Please note that the decision of Council will be final.

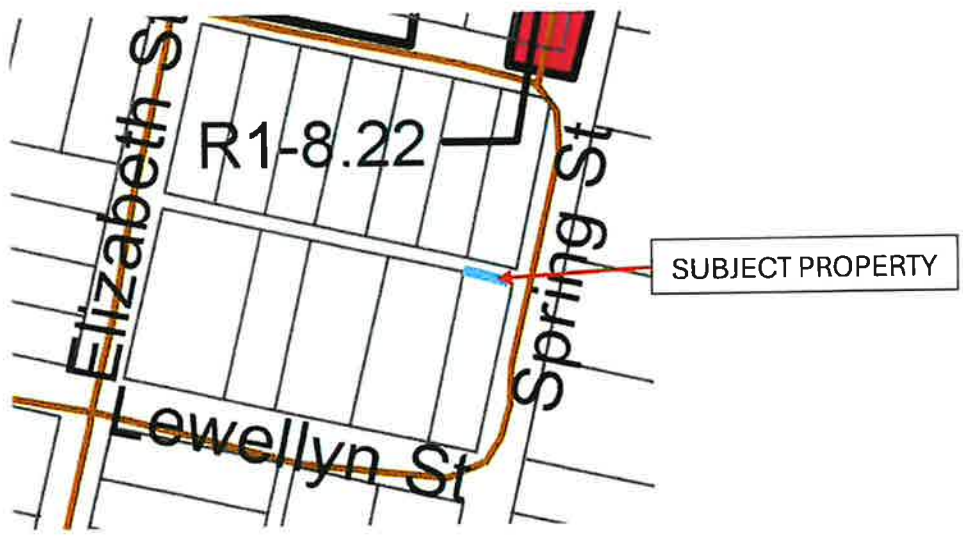
Signed at Richards Landing, May 29, 2026



Amanda Richardson
CAO/Clerk-Treasurer
The Township of St. Joseph
clerkadmin@sjtwp.ca
(705) 246-2625 x. 202

KEY MAP

SUBJECT PROPERTY:





9)c)

Staff Report: CR- 2026-06-10-ZBR
Subject: Zoning By-Law Review
Prepared by: Sara Dinsdale, CAO/Clerk-Treasurer

Meeting Date: June 10, 2026
Regular Council Meeting

Background

The St. Joseph Island Planning Board has retained a consultant to perform a review, an update the Island's Zoning by-law.

Analysis

Mr. Michael Jagger, Secretary-Treasurer of the St. Joseph Island Planning Board, has requested that staff provide a list of definitions contained within the current Zoning By-law that may be unclear, ambiguous, or in need of clarification, as well as any terms that are not currently defined but may warrant inclusion. He has further requested information on any additional zoning regulations that may require clarification, along with an overview of any identified zoning issues or emerging development trends that should be brought forward for consideration and discussion with the project team.

The CAO/Clerk-Treasurer has previously corresponded to Mr. Jagger the following areas that have been identified to need clarification and/or defined:

- 1) Short Term Rental provisions licensing and regulations
- 2) Clarification regarding requirements of an accessory and primary building that is not a dwelling

Recommendation

THAT Council receive Staff Report CR-2026-06-10-ZBR titled Zoning By-Law Review;

THAT Council review the Comprehensive Zoning By-Law and provide recommendations of provisions to be CAO/Clerk-Treasurer to be submitted to the St. Joseph Island Planning Board.

LEGEND

- DENOTES FOUND SURVEY MONUMENT
- DENOTES PLANTED SURVEY MONUMENT
- IB DENOTES IRON BAR
- SIB DENOTES STANDARD IRON BAR
- SSIB DENOTES SHORT STANDARD IRON BAR
- WIT DENOTES WITNESS
- S DENOTES SET
- M DENOTES MEASURED
- ORP DENOTES OBSERVED REFERENCE POINT
- P DENOTES DEPOSITED PLAN 1R-8669
- P1 DENOTES REGISTERED PLAN H-608
- DSU DENOTES D.S. URSO, O.L.S.
- MMA DENOTES M.M. ACHESON, O.L.S.

PRESENT WATER'S EDGE MAY 2026 UTM 17 COORDINATES NAD 83 (CSRS)		
STATION	NORTHING±	EASTING±
17	5123131.3	284609.9
18	5123136.9	284620.0
19	5123142.0	284630.1
20	5123146.8	284640.9
21	5123151.0	284651.6
22	5123156.3	284661.7
23	5123160.4	284671.8

BEARING NOTES

BEARINGS ARE UTM GRID, DERIVED FROM REAL-TIME KINEMATIC GNSS OBSERVATIONS ON OBSERVED REFERENCE POINTS ORP A AND ORP B AND ARE REFERRED TO THE CENTRAL MERIDIAN (81° WEST LONGITUDE) OF UTM ZONE 17 NAD83 (CSRS) (2010.0).

FOR BEARING COMPARISONS, A ROTATION OF 02°02'10" CLOCKWISE WAS APPLIED TO ASTRONOMIC BEARINGS ON UNDERLYING PLANS TO CONVERT TO GRID BEARINGS.

DISTANCES ON THIS PLAN ARE HORIZONTAL GROUND DISTANCES AND CAN BE CONVERTED TO GRID DISTANCES BY MULTIPLYING BY THE AVERAGE COMBINED SCALE FACTOR OF 1.000146.

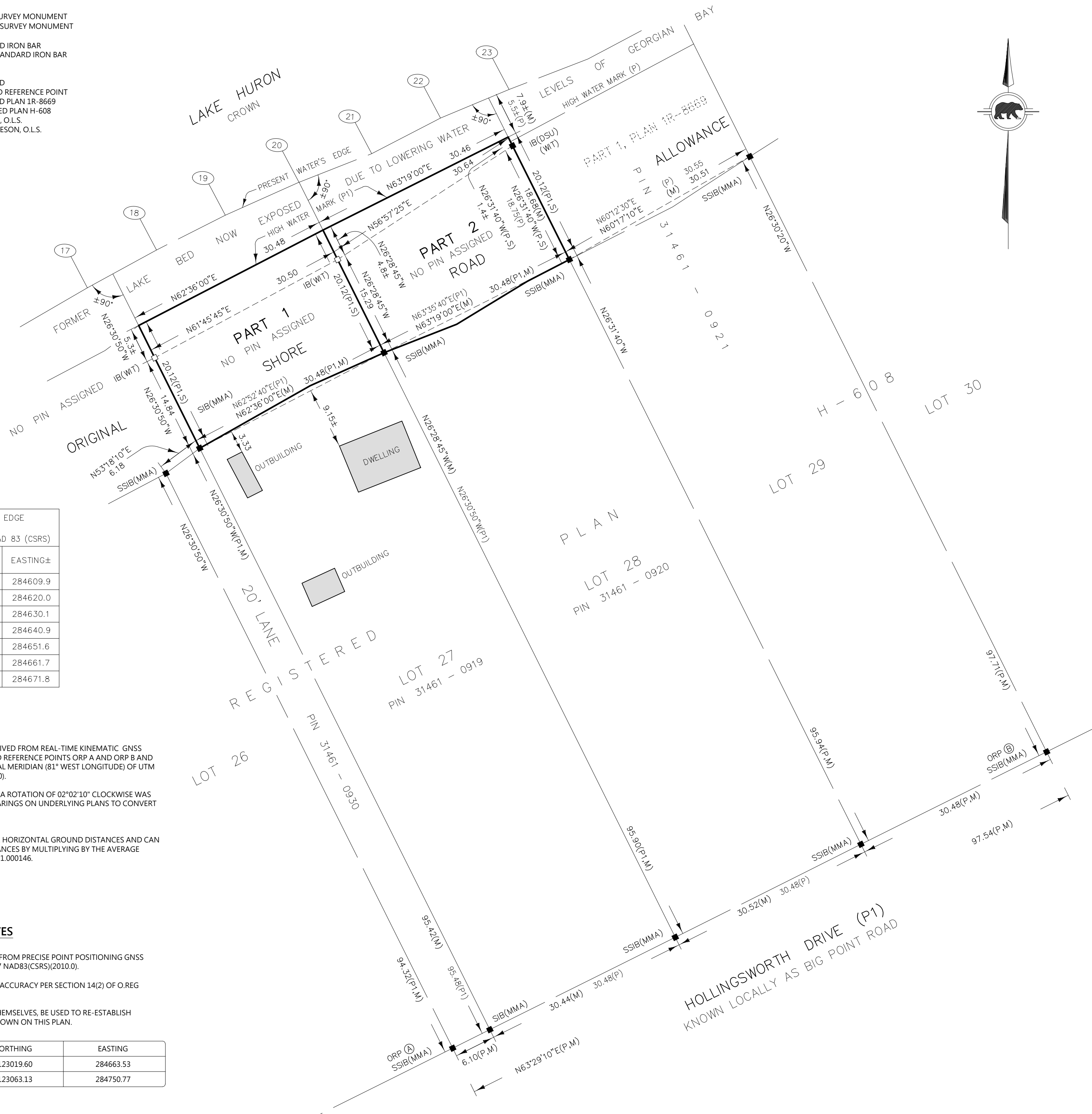
CO-ORDINATE NOTES

CO-ORDINATES ARE DERIVED FROM PRECISE POINT POSITIONING GNSS OBSERVATIONS, UTM ZONE 17 NAD83(CSRS)(2010.0).

COORDINATES ARE TO RURAL ACCURACY PER SECTION 14(2) OF O.REG 216/10.

COORDINATES CANNOT, IN THEMSELVES, BE USED TO RE-ESTABLISH CORNERS OR BOUNDARIES SHOWN ON THIS PLAN.

POINT ID	NORTHING	EASTING
ORP A	5123019.60	284663.53
ORP B	5123063.13	284750.77



SCHEDULE			
PART	DESCRIPTION	PIN	AREA
1	PART OF ORIGINAL SHORE ROAD ALLOWANCE IN FRONT OF LOT 12 CONCESSION Z	NO PIN ASSIGNED	0.061 ha
2			0.061 ha

PLAN OF SURVEY OF
PART OF ORIGINAL SHORE ROAD ALLOWANCE IN FRONT OF LOT 12, CONCESSION Z BEING IN FRONT OF LOTS 27 AND 28 REGISTERED PLAN H-608
 GEOGRAPHIC TOWNSHIP OF HILTON (ST. JOSEPH ISLAND)
 DISTRICT OF ALGOMA

MONUMENT-URSO SURVEYING LTD.
 SCALE 1 : 400



The intended plot size of the plan is 610 mm in width by 457 mm in height when plotted at a scale of 1:400.

METRIC
 DISTANCES AND COORDINATES SHOWN ON THIS PLAN ARE IN METRES AND CAN BE CONVERTED TO FEET BY DIVIDING BY 0.3048.

WATER NOTE

THE PRESENT WATER'S EDGE AS ESTABLISHED BY SURVEY AND SHOWN HEREON HAS BEEN ACCEPTED AS THE BEST AVAILABLE EVIDENCE OF THE LIMIT OF LAKE HURON AS ESTABLISHED BY THE ORIGINAL SURVEY OF THE TOWNSHIP OF HILTON.

SURVEYOR'S CERTIFICATE

- I CERTIFY THAT:
- THIS SURVEY AND PLAN ARE CORRECT AND IN ACCORDANCE WITH THE SURVEYS ACT, THE SURVEYORS ACT, THE LAND TITLES ACT AND THE REGULATIONS MADE UNDER THEM.
 - THE SURVEY WAS COMPLETED ON THE 7th DAY OF MAY, 2026.

June 9th, 2026.
 DATE

BILL WEBB
 ONTARIO LAND SURVEYOR

This plan of survey relates to AOLS Plan Submission Form Number V-134395

Monument-Urso Surveying Ltd.
 Ontario Land Surveyors | Canada Land Surveyors
 1755 WOODWARD DRIVE, SUITE 200
 OTTAWA, ON K2C 0P9
 536 C FOURTH LINE EAST
 SAULT STE. MARIE ON, P6A 6B8

TEL: (613) 800-1583
 TEL: (705) 254-7851
 FAX: (705) 254-5571

DRAWN: WSM
 PROCESSED: BW

FIELD: LL/CM
 CHECKED: BW

FILE No: S-26-0032

JOIN US FOR

THE ANNUAL GRACE UNITED CEMETERY CLEANUP



SATURDAY, JUNE 13, 2026

(Weather permitting – check the website for updates)

Where: 2874 Hilton Road

When: 10am – 12pm

Email: britney@hiltontownship.ca

For more information

Please bring your own gloves, tools (e.g. shovels, shears, rakes), as well as wheelbarrows if possible.

Donations of refreshments is greatly appreciated and can be dropped off at the Municipal Office.

Topsoil will be provided.





10)b)

Staff Report: DR-2026-06-10-CP
Subject: Cemetery Parking
Prepared by: Britney MacKay, Deputy Clerk-Treasurer

Meeting Date: June 10, 2026
Regular Council Meeting

Background

Since assuming responsibility for the Grace United Cemetery as owner and operator, gates have been installed at the entrances to prevent motor vehicles from driving through the grounds, which had previously caused damage and raised concerns regarding unauthorized burials.

Following the installation of the gates in 2025, the Township has received complaints regarding the lack of available safe parking for cemetery visitors.

Analysis

It has been proposed that the ditch located outside of the cemetery fence be filled with gravel to create an area where vehicles can safely park while visiting the cemetery.

Upon consultation with Mr. Dan See, the Township's Road Superintendent, filling this ditch with gravel does not present any drainage issues, pooling concerns or unsafe roadside conditions.

Financial Impact

There is currently \$4,000.00 budgeted for cemetery materials and supplies. The estimated cost for 77 yards of gravel, including delivery, is approximately \$2,500.00.

Recommendation

THAT Council receive report DR-2026-06-10-CP titled Cemetery Parking;

AND THAT Council consider the proposed solution of filling the ditch located outside of the Grace United Cemetery;

AND FURTHER THAT Council approve the purchase of gravel to fill the ditch located outside of the Grace United Cemetery gates to provide safe off-road parking for cemetery visitors.



11a)

Staff Report: CR-2026-06-10-PRK
Subject: Playground Equipment and Outhouse
Prepared by: Sara Dinsdale, CAO/Clerk-Treasurer

Meeting Date: June 10, 2026
Regular Council Meeting

Background

The Township of Hilton entered into a conditional Lease Agreement dated January 1, 1985, with the Ministry of Natural Resources to “enter upon, occupy, use and enjoy during the pleasure of the Crown for the purpose of a site for a municipal park.” This agreement pertains to Big Point Park and is attached as Appendix “A.”

As occupier and operator of Big Point Park under the Lease Agreement, the Township is responsible for the inspection, maintenance, and safe operation of structures and recreational equipment located on the property.

Previous Council meeting minutes indicate that there have been ongoing discussions regarding playground equipment and structures located at Big Point Park, including concerns related to upgrading or replacing equipment on property not owned by the Township. Concerns have also been expressed regarding the use of taxpayer funds, ongoing maintenance obligations, and liability exposure associated with recreational equipment and park structures. Relevant excerpts from previous Council minutes are attached as Appendix “B.”

At the regular meeting held on May 13, 2026, a discussion took place regarding replacement of the existing outhouse at Big Point Park and tentative cost were included within the draft 2026 budget. Council also passed a resolution approving the installation of a tetherball at Big Point Park.

Analysis

Existing Playground Equipment

According to Township records, the existing playground equipment located at both Big Point Park and Twin Lakes Park has not undergone certified inspections or documented maintenance.

The Canadian Safety Standards (CAN-CSA-Z614) establishes requirements respecting the design, installation, inspection, maintenance, and operation of children’s play spaces and playground equipment. The purpose of the standard is to reduce the likelihood of injuries by establishing recognized safety practices for outdoor play spaces, fixed structures, and protective surfacing.

The Canadian Safety Standards has requirements for how outdoor play spaces are built and what type of training a person doing inspections of outdoor play spaces must have.

A Canadian Certified Playground Safety Inspector (CPSI) is recommended in order for the Township to properly assess existing equipment conditions, identify hazards, determine compliance concerns related to risk management and liability insurance expectations.



According to the Canadian Playground Safety Institute, the cost to take this course online to become the Township's certified playground Inspector is approximately \$1500. The alternative is to hire an outside agency to provide the service. An estimate was received from a local agency in the amount of \$500 per park.

Tetherball Installation

According to the Integrated Resource Management Technical Specialist with the Ministry of Natural Resources, prior to approval of the installation of a tetherball, a site plan and photographs identifying the proposed installation location are required prior to approval of the tetherball installation.

CSA standards recommend that playground equipment installations be completed in accordance with manufacturer specifications and applicable safety standards. Installation by a qualified contractor experienced in recreational equipment installations is recommended to reduce liability exposure and satisfy insurance expectations.

In accordance with the Township's Procurement Policy, quotations are required prior to proceeding with installation. An unofficial estimate received from a local contractor identified an estimated installation cost of approximately \$1,500, plus approximately \$220 for the tetherball assembly.

Consultation with a certified playground inspection agency confirmed that ongoing inspection of the tetherball equipment would form part of the overall playground safety inspection program.

The Township's insurance provider has confirmed that the tetherball equipment may be added to the Township's liability coverage following installation and compliance with safety requirements. Correspondence from the Township's insurer outlining recommended risk mitigation measures is attached as Appendix "C".

Outhouse

According to Algoma Public Health, an outhouse is considered a Class 1 privy (earth pit privy). Although a sewage system permit is not required for a Class 1 system, the Ontario Building Code establishes minimum requirements regarding setbacks, soil conditions, groundwater clearance, structural stability, grading, and maintenance. Algoma Public Health has recommended that a licensed sewage system installer inspect the existing privy to determine whether the current installation satisfies applicable requirements or whether remediation or replacement is required. The current earth pit privy must meet the following requirements:

- The bottom of the pit shall be surrounded on all sides by not less than 600mm of soil.
- The bottom of the pit shall be a minimum of 900mm above the groundwater table.
- The sides of the pit shall be reinforced as to prevent the collapse thereof.
- The soil around the base of the sides of the superstructure of the earth privy shall be raised or mounded to a height of at least 150mm above ground level.



Should the existing privy not satisfy requirements, options may include:

- identifying an alternate compliant location;
- replacement with a vault privy; or
- decommissioning and removal of the facility.

A vault privy would also require ongoing maintenance, servicing, and accessibility considerations.

There is currently no legislative requirement identified requiring the Township to provide a sanitary facility at Big Point Park; however, if an outhouse is provided, the Township is responsible for ensuring compliance with applicable public health, building code, accessibility, and maintenance requirements.

Insurance and Liability Considerations:

The Township's insurance provider has advised that the existing playground equipment at Big Point Park and Twin Lakes Park is not currently included within the Township's liability coverage due to the absence of certified inspections and documented maintenance. It was strongly recommended that the existing playground equipment be inspected and either replaced, removed or repaired.

The insurer further advised that failure to inspect or maintain known recreational equipment hazards may negatively impact liability coverage in the event of an injury claim.

Upon review of the Lease Agreement, the insurer also confirmed that the Township retains responsibility for incidents occurring on the leased property pursuant to the hold harmless provisions contained within the agreement.

Financial Impact:

Estimated costs associated with the matters discussed in this report are as follows:

- Playground Safety Inspector Certification Course: approximately \$1,500
- Playground Inspection – Big Point Park: approximately \$500
- Playground Inspection – Twin Lakes Park: approximately \$500
- Tetherball Equipment and Installation: approximately \$1,720 plus taxes
- Outhouse Inspection by Licensed Sewage Installer: approximately \$1,500
- Accessible Outhouse Unit: approximately \$4,000 plus installation
- Removal and decommissioning of existing privy: TBD pending inspection and quotations

The Township's current Parks Reserve balance is approximately \$60,000.

Recommendations:

THAT Council receive Staff Report CR-2026-06-10-PRK titled Playground Equipment and Outhouse;

AND THAT Council acknowledge the Township's responsibilities under the Lease Agreement with the Ministry of Natural Resources respecting the operation, inspection, maintenance, and safety of structures and recreational equipment located at Big Point Park;



AND THAT Council acknowledge the Township's obligations to comply with applicable CSA playground safety standards, public health requirements, Ontario Building Code requirements, and accessibility requirements for recreational structures and sanitary facilities located within Township parks;

AND THAT Council authorize Mr. Dan See, Road Superintendent/Public Works Foreman, to enroll in the Canadian Playground Safety Institute certification course;

AND THAT Council authorize staff to proceed with organizing certified playground inspections at Big Point Park and Twin Lakes Park;

AND THAT Council direct staff to submit the required site plan and supporting documentation to the Ministry of Natural Resources regarding the proposed tetherball installation at Big Point Park;

AND THAT Council authorize staff to obtain quotations in accordance with the Township's Procurement Policy for installation of tetherball equipment by a qualified contractor;

AND THAT Council authorize staff to obtain quotations from a licensed sewage system installer to inspect the existing outhouse at Big Point Park and provide recommendations regarding compliance with Algoma Public Health and Ontario Building Code requirements;

AND THAT Council direct staff to report back to Council with inspection findings, cost estimates, compliance requirements, and recommendations regarding:

- a) the existing playground equipment at Big Point Park and Twin Lakes Park;
- b) the proposed tetherball installation at Big Point Park; and
- c) the existing outhouse at Big Point Park



Ministry of
Natural
Resources

LICENCE OF OCCUPATION NUMBER 9748

KNOW ALL MEN BY THESE PRESENTS that in consideration of and subject to the provisos, conditions and restrictions hereinafter contained, I, Vincent G. Kerrio, Minister of Natural Resources for the Province of Ontario do by these presents give leave and licence and due and full permission and authority unto THE CORPORATION OF THE TOWNSHIP OF HILTON, hereinafter called Licensee, to enter upon, occupy, use and enjoy during the pleasure of the Crown for the purpose of a site for a municipal park.

All Those parcels or tracts of land situate, lying and being in the Township of Hilton, in the Territorial District of Algoma and Province of Ontario, containing by admeasurement 3.87 hectares (9.5626 acres), be the same more or less, being composed of that part of the bed of Lake Huron in front of Lot 12, Concession Y, and those parts of said Lot 12, as shown on the plan of the Township of St. Joseph, designated as Parts 1, 2 and 3 on a plan and field notes of Location CL 4265 of record in the Ministry of Natural Resources at Toronto, hereinafter referred to as the "premises".

SAVING, EXCEPTING and RESERVING the surface rights only in and over any public or colonization roads or any highways crossing the said premises at the date of this licence of occupation.

ALSO SAVING, EXCEPTING and RESERVING the surface rights only in ten per cent of the premises for roads and the right to lay out the same where the Crown or its officers may deem necessary.

PROVIDED that this licence is issued subject to the Navigable Waters Protection Act and to the rights, if any, of Her Majesty the Queen in right of Canada and any person, corporation or commission to control water levels and that the Licensee shall have no recourse against Her Majesty the Queen in right of Ontario, the Minister of Natural Resources and Her officers, servants and agents by reason of any damages or injury, including death, caused by or resulting from the exercise of any such rights.

This licence of occupation is subject to the provisions of Section 62 of the Public Lands Act.

IT IS A CONDITION of this licence that the Licensee shall pay all taxes, rates, duties and assessments whatsoever, whether municipal, parliamentary or otherwise, now charged or hereafter to be charged upon the premises or upon the Licensee on account thereof or upon the interest of the Licensee therein.

Reserving unto Us, Our Heirs and Successors all timber and trees standing, being, or hereafter found growing on the said land, together with the right to enter thereon to remove the said timber or otherwise deal therewith pursuant to the provisions of the Crown Timber Act or any other act substituted therefor.

Reserving also all gold, silver, and other minerals which are on or shall be hereafter found in, on or under the said land.

The Licensee shall, at or before the sealing of this licence, pay to the Treasurer of Ontario the sum of \$200.00 of lawful money of Canada, the receipt whereof is hereby acknowledged.

This Licence to commence on the first day of January, 1985.

This Licence may be revoked or cancelled at any time by the Minister of Natural Resources when it shall by him be deemed in the public interest so to do.

Provided that all buildings erected and all works constructed on said land shall be made to the satisfaction of the Minister of Natural Resources, and shall be kept in a clean and sanitary condition and that the Licensee shall exercise all reasonable care and precaution against the outbreak of fire.

Provided that this licence is granted upon the condition that the land described herein shall be used for the purpose only as hereinbefore described.

Provided that this licence shall not be assigned or transferred without the consent thereto in writing of the Minister of Natural Resources and upon payment to the Treasurer of Ontario of a fee to be fixed by the Minister of Natural Resources.

Provided that a sworn statement shall be submitted to the Minister of Natural Resources at such time and times as may be demanded by him during the currency of this licence, describing any operations thereunder and the condition of the building or buildings thereon.

In Witness Whereof I have hereunto set my hand and seal of office at the City of Toronto, in The Municipality of Metropolitan Toronto, this twenty-first day of November, 1985.



Sheralyn Elizabeth Yundt
Director
Land Management Branch



File Number 69957

TO: THE CORPORATION OF THE TOWNSHIP OF HILTON
P.O. Box 4
Hilton Beach, Ontario
P0R 1G0

Attention: Mrs. E. Ann Langer, Clerk-Treasurer

MINUTE EXCERPTS**Minutes of April 14, 2018:**

"Upgrading the playground equipment will be investigated by the Clerk given the problem of grant opportunities only applying to land owned by the municipality which is not the case with Big Point Park."

Minutes July 18, 2018

"Discussion followed concerning a future need to purchase playground equipment to replace older structures in light of safety features, liability issues and accessibility. Council asked the Clerk to investigate the Children's Playspace and Equipment Standard (CAN-CSA Z614-14) which is the minimum requirement for playgrounds before any changes or purchases were considered."

Minutes July 20, 2020:

"Reeve Wood welcomed local resident Barbara Church, present to discuss proposed improvements to Big Point Park. Ms. Church noted that a number of boaters and sea-doo operators are coming right up to the beach area with their watercraft and there should be some visual warning that young swimmers may be in that area. Council noted it may already have some buoy lines in storage from the time the Township offered summer swimming lessons and that would help to designate a safe swimming area. Other items mentioned included repairs to the changeroom; freshening up the washrooms; grass trimming around the structures; parking signage; more picnic tables; a swimming platform for the kids; additional sand and a bench near the water so parents can comfortably watch their children swimming. Ms. Church noted she and other area residents are willing to volunteer their time to make the park more welcoming to visitors. Council confirmed that parks maintenance falls under the umbrella of the Roads Department and given the significant time allotment required to complete substantial road construction projects, devoting more than one day per week to parks maintenance is difficult. In the past, contracting out the work to individuals has resulted in different challenges and employing students often requires supervision which is simply not feasible with the Township's limited staff. It was confirmed the Township does not own Big Point Park but instead was issued a Licence of Occupation from the MNR so consideration must be given to investing significant dollars into infrastructure at the site. Council acknowledged the cyclical nature of water levels affects park usage and for a considerable period the Park saw limited use because water levels were so low. This year the Great Lakes waters are at the highest level since good record keeping began over a century ago. Reeve Wood thanked Ms. Church for her suggestions and willingness to volunteer and confirmed the matter would be discussed later in the meeting when Parks in general were scheduled for discussion."

Minutes August 5, 2020:

“Thanks to the volunteers of several individuals, the changeroom and washroom have been repaired and painted at Big Point and a buoy line put in the water to keep the boats from entering the swimming area. A temporary sign has been erected to replace the one that had been there. Additional picnic tables were moved to Big Point from Twin Lakes. Council agreed the simple facelift has made the park more welcoming. Additional items discussed for Big Point included a swim raft, benches near the water, additional playground equipment, removal of the dead trees, rebuilding the outhouse and bringing in more sand. Reeve Wood volunteered to build the swim platform so it would be in place for next summer. When discussing playground equipment, it was suggested we pursue a natural theme but ensure any structures satisfy safety guidelines. The Clerk will look into the playground inspector course and find out the schedule and cost of hiring a playground inspector currently utilized by municipalities along the North Shore. Given the high water levels and the expectation of sand washing back out during the fall months, Council decided to hold off on the idea of bringing in more sand to the beach area. The MNR had already responded to the Township’s request for adding sand to the site and advised of a number of requirements to satisfy before it would be permitted. The Clerk recommended submitting an all-inclusive application to the MNR addressing removal of dead trees, construction of new washroom facility and parking area improvements so that approvals would hopefully be in place for the work to be done next year.”

Minutes May 26, 2021

“The Road Super confirmed new signs have been delivered for the parks and boat launch. Algoma Tree Services has been contracted to grind the stumps from the dead ash trees at Big Point Park and the work is expected to be done this week. A detailed report from the Township’s insurance company had been provided regarding Council’s previous consideration to place a swim raft at Big Point Park. Swim rafts fall under similar high-risk recreation equipment such as trampolines and are known for their safety concerns, misuse and documented cases of associated injuries. The insurer noted an even greater duty on the part of the Municipality to ensure the safety of children who will use the park and its activities. Council reviewed the requirements and the risk liability and decided it would not proceed with a swim raft.

Minutes June 1 2022:

“Reeve Wood welcomed local resident Barb Church who had asked to address Council on plans for Big Point Park this summer. Ms. Church volunteered a couple years ago to help maintain the park and has made definite improvements by fixing up and painting the structures and picnic tables. Additional recommendations were made to Council for more picnic tables and improvements intended for kids while recognizing the limitations due to the park being under MNR ownership. Ms. Church suggested construction of a

sandbox away from the water and in one of the shady areas. The Township had to take down a significant number of dead ash trees last year which resulted in a big change to the park's appearance. Three Red Maple trees were planted this year due to an appreciated donation from the Central Algoma Freshwater Coalition. Council had suggested a couple years ago that any development of the park follow a "natural theme" and in recognition of this, Ms. Church suggested the sandbox could be bordered by logs that could also be used as seating for parents/grandparents watching their kids. Developing some type of walkway to enable visitors in wheelchairs to access the water was suggested. Depending on the material used, this might require MNRF approval. Clearing out an existing trail so small kids could walk through the bush was requested. Creating signage to identify some of the existing plants was suggested. A meeting is planned with the Garden River First Nation to see examples of their signage projects. The Garden River First Nation had already offered to meet with the Township to help with the same type of signage effort on our proposed W Line trail project. The hope for a future pavilion to create an area for more shade was discussed but this would likely also require MNRF approval given we do not own the land. Council thanked Ms. Church for her continued efforts at ensuring this park remains a welcoming area for residents and visitors."

Hilton Township Administration

From: Tracey Paolucci [REDACTED]
Sent: June 3, 2026 2:13 PM
To: Hilton Township Administration
Subject: RE: Liability for Parks

Below are the recommendations the company has come back with...

Key safety concerns with a permanently attached ball

- Entanglement / strangulation risk: a fixed ball with a long tether or worn/swollen rope can wrap around a child's neck or limbs.
- Impact and momentum: a permanently attached (and possibly heavier) ball can generate greater force, increasing risk of fractures, concussions, or other impact injuries.
- Wear and degradation: permanently attached tethers expose the rope/connector to continuous outdoor weathering (UV, moisture, freeze-thaw), increasing failure risk.
- Swivel/joint failure: if the swivel or top fitting fails, the ball can drop unpredictably. A permanently attached ball increases continuous load on that fitting.
- Vandalism/alteration: fixed balls are easier for misuse (tying other objects on the line) and harder to remove quickly if unsafe.
- Age/size mismatch: an attached ball not appropriate for younger children raises risk (weight and diameter matter).
- Rescue removal: in some emergencies you may want to remove the ball quickly — permanency can slow that response.

Practical mitigations -

- Use a breakaway or quick-release connector where possible: this reduces entanglement and allows rapid removal. If the client insists on "permanent," consider a tamper-resistant but serviceable connector.
- Limit tether length and ball size/weight to recommended playground standards for the expected age group. Shorter tethers reduce wrap/entanglement risk.
- Use a swivel rated for continuous outdoor load and inspect/replace swivel annually (or per manufacturer). Use stainless or corrosion-resistant fittings.
- Choose UV-resistant, low-stretch rope or cable with appropriate breaking strength and abrasion resistance. Protect the rope where it passes through fittings.
- Anchor pole per engineered specifications (concrete depth, rebar sleeve, drainage) and add a shaft padding sleeve to reduce impact injuries.
- Install protective surfacing (engineered wood fiber, rubber mulch, poured-in-place rubber) around the play area to the appropriate fall height coverage.
- Post clear signage with age recommendations and safe-play rules (no wrapping, no climbing on pole).
- Establish periodic inspections and a maintenance log: at least monthly visual checks plus quarterly hands-on inspections; document findings, repairs and replacements.
- Train staff on quick-release removal and emergency response; keep basic rescue/first-aid gear nearby.
- Consider color-coding or tamper-evident seals if you want the ball to appear "permanent" but still be serviceable by maintenance staff.

11) b) i)



Tel: (705) 945-0990
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www.bdo.ca

BDO Canada LLP
747 Queen Street East
P.O. Box 1109
Sault Ste. Marie, Ontario
P6A 5H7

December 31, 2025

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

Dear Sara,

We understand that you wish to engage us as the auditors of Township of Hilton for its fiscal year ended December 31, 2025 and subsequent years.

We are pleased to perform the engagement subject to the terms and conditions of this Agreement, to which the attached Standard Terms and Conditions form an integral part. The definitions set out in the Standard Terms and Conditions are applicable throughout this Agreement. This Agreement will remain in place and fully effective for future years until varied or replaced by another relevant written agreement.

Jennifer Archambault, CPA, CA will be the Engagement Partner for the audit work we perform for you. The Engagement Partner will call upon other individuals with specialized knowledge to assist in the performance of services.

Our Role as Auditors

We will conduct our audit(s) in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements ("financial statements") prepared in accordance with Canadian Public Sector Accounting Standards are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. Our audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by you, as well as evaluating the overall financial statement presentation.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, there is an unavoidable risk that some material misstatements, whether by fraud or error, may not be detected, even though the audit is properly planned and performed in accordance with Canadian generally accepted auditing standards.

In making our risk assessments, we consider internal control relevant to your preparation and fair presentation of the financial statements 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 your internal controls. However, we will communicate to you concerning any significant deficiencies in internal controls relevant to the audit of the financial statements that we have identified during the audit.

We will also communicate matters required by professional standards, to the extent that such matters come to our attention, to you, those charged with governance and/or the board of directors.



Reporting

Our audit will be conducted on the basis that the financial statements have been prepared in accordance with Canadian Public Sector Accounting Standards.

Our independent auditor's report will be substantially in the form set out in Canadian Auditing Standard (CAS) 700. The form and content of our report may need to be amended in the light of our audit findings. If we are unable to issue or decline to issue an audit report, we will discuss the reasons with you and seek to resolve any differences of view that may exist.

Role of Management and Those Charged with Governance

You acknowledge and understand that you have responsibility for:

- (a) the preparation and fair presentation of the financial statements in accordance with Canadian Public Sector Accounting Standards. The audit of the financial statements does not relieve you of your responsibilities;
- (b) such internal controls as you determine are necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error; and
- (c) providing us with:
 - access, in a timely manner, to all information of which you are aware that is relevant to the preparation of the financial statements such as records, documentation and other matters;
 - additional information that we may request for the purpose of the audit;
 - unrestricted access to persons within the entity from whom we determine it is necessary to obtain audit evidence;
 - financial and non-financial information (other information) that will be included in document(s) containing financial statements and our audit report thereon prior to the date of our auditor's report. If it is not possible to provide all the other information prior to the date of our auditor's report, you are responsible for provision of such other information as soon as practicable; and
 - written confirmation concerning representations made to us in connection with the audit. If appropriate and adequate written representations are not provided to us, professional standards require that we disclaim an audit opinion.

Financial Statement Services

We will obtain your approval, if during the course of our engagement we:

- (a) prepare or change a journal entry; or
- (b) prepare or change an account code or a classification for a transaction.

As agreed, we will provide assistance in the preparation of the financial statements.

These services create a threat to our independence. We, therefore, require that the following be put into place:



- (a) that you create the source data for all accounting entries;
- (b) that you develop any underlying assumptions for the accounting treatment and measurement entries; and
- (c) that you review and approve the draft financial statements, including the notes to the financial statements.

Tax Services

Our audit is conducted primarily to enable us to express an opinion on the financial statements. The audit process is not designed to provide us with a full understanding of your tax situation and in particular, to allow us to determine whether the entity has specific tax compliance issues. We understand that you are not looking to BDO to provide you with any guidance or advice in regard to tax planning or compliance.

Additional Services

We are available to provide a wide range of services beyond those outlined in this Agreement. To the extent that any additional services that we provide to you that are not provided under a separate written engagement agreement, the provisions of this Agreement will apply to the services.

Fee Estimation

Our estimated fee is based on an assumed level of quality of your accounting records, the agreed upon level of preparation and assistance from your personnel and adherence to the agreed-upon timetable. Our estimated fee also assumes that your financial statements are in accordance with Canadian Public Sector Accounting Standards and that there are no significant new or changed accounting policies or issues or internal control or other reporting issues. We will inform you on a timely basis if these factors are not in place. Should our assumptions with respect to the quality of your accounting records be incorrect or should the conditions of the records, degree of cooperation, results of audit procedures, or other matters beyond our reasonable control require additional commitments by us beyond those upon which our estimated fees are based, we may adjust our fees and planned completion dates.

Our professional fees will be based on our billing rates which depend on the means by which and by whom our Services are provided. Our billing rates may be subject to change from time to time at our discretion with or without notice to you.

We will also bill you for our out-of-pocket expenses, our administrative and technology charge, and applicable Goods and Services Sales Tax, Harmonized Sales Tax, Quebec Sales Tax and Provincial Sales Tax. Our administrative and technology charge is calculated as 7% of our professional fee and represents an allocation of estimated costs associated with our technology infrastructure and support staff time costs.

Our accounts are due when rendered and invoiced amounts are deemed to be earned when paid. BDO may suspend the performance of Services in the event that you fail to pay an invoice when it is due. Fees that are not paid within 30 days of an invoice or by a specified payment deadline will be considered delinquent. Interest may be charged at the rate of 12% per annum on all accounts outstanding for more than 30 days.



Standard Terms and Conditions

A copy of our Standard Terms and Conditions is attached as Appendix 1. You should ensure that you read and understand them. The Standard Terms and Conditions include clauses that limit our professional liability.

In the event BDO utilizes Data Processing and Extraction, as defined in Appendix 2, you hereby agree to be bound to the Data Extraction Terms and Conditions attached as Appendix 2 in addition to Appendix 1 Standard Terms and Conditions. You should ensure that you read and understand them.

Please sign and return the attached copy of this Agreement to indicate your agreement with it. If you have any questions concerning this Agreement, please contact us before signing it.

It is a pleasure for us to be of service and we look forward to many future years of association with you.

Yours sincerely,

BDO Canada LLP

Chartered Professional Accountants, Licensed Public Accountants

Agreement of all the terms and conditions in this Agreement is hereby acknowledged by:

Township of Hilton

S Dinsdale
Sara Dinsdale, Clerk-Treasurer

May 15, 2026
Date

Please carefully review this Agreement, which includes the attached Standard Terms and Conditions, prior to signing it. A complete copy of the signed engagement letter should be returned to us.



Appendix 1 - Standard Terms and Conditions

1 Overview and Interpretation

1.1 This Agreement sets forth the entire agreement between the parties in relation to Services and it supersedes all prior agreements, negotiations or understandings, whether oral or written, with respect to Services, including without limitation any non-disclosure agreements entered into in advance of this Agreement. This Agreement applies to Services whenever performed (including before the date of this Agreement). To the extent that any of the provisions of the accompanying letter conflict with these Standard Terms and Conditions, these Standard Terms and Conditions shall prevail. This Agreement may not be changed, modified or waived in whole or part except by an instrument in writing signed by both parties.

1.2 In this Agreement, the following words and expressions have the meanings set out below:

This Agreement - these Standard Terms and Conditions, the letter to which they are attached, supporting schedules or other appendices to the letter, and any Summary of Services letters issued in future years

Services - the services provided or to be provided under this Agreement, and any other services which we agree to provide to you subsequent to the date of this Agreement that are not covered by a separate engagement letter

We, us, our, BDO - refer to BDO Canada LLP, a Canadian limited liability partnership organized under the laws of the Province of Ontario

You, your - the party or parties contracting with BDO under this Agreement. You and your does not include BDO, its affiliates or BDO Member Firms

BDO Member Firm or Firms - any firm or firms that form part of the international network of independent firms that are members of BDO International Limited

Confidential Information - all non-public proprietary or confidential information and Personal Information, including Client Documents

Personal Information - information relating to identified or identifiable natural persons or that is otherwise considered to be 'personal data' or 'personal information' under applicable data protection laws.

Usage Data - data generated through the use or operation of BDO's systems, platforms, personnel, or tools in connection with the engagement. This includes, without limitation, system logs, feature interaction data, tool performance metrics, metadata, and information regarding how BDO personnel interact with or engage with Client matters—and excludes any Client Documents and Confidential Information. BDO retains exclusive rights to Usage Data.

Client Documents - information (including internal financial information and internal records and reports) provided to us by you or on your behalf in connection with the performance of the Services



2 BDO Network and Sole Recourse

- 2.1 BDO is a member of BDO International Limited, a UK company limited by guarantee, and forms part of the international network of independent member firms (i.e. BDO Member Firms), each of which is a separate legal entity.
- 2.2 We may use other BDO Member Firms or subcontractors to provide Services; however, we remain solely responsible for Services. You agree not to bring any claim or action against another BDO Member Firm (or their partners, members, directors, employees or subcontractors) or our subcontractors in respect of any liability relating to the provision of Services.
- 2.3 You agree that any of our affiliates, subcontractors, and other BDO Member Firms and any subcontractors thereof whom we directly or indirectly involve in providing Services have the right to rely on and enforce Section 2.2 above, as well as all liability protections contained herein, as if they were a party to this Agreement. For greater certainty, you agree that other BDO Member Firms that are subcontractors may enforce any limitations or exclusions of liability available to us under this Agreement.

3 Respective Responsibilities

- 3.1 We will use reasonable efforts to complete, within any agreed-upon time frame, the performance of Services.
- 3.2 You shall be responsible for your personnel's compliance with your obligations under this Agreement. We will not be responsible for any delays or other consequences arising from you not fulfilling your obligations.

4 Working Papers and Deliverables

- 4.1 **Ownership** - All reports (including assurance reports where applicable), written advice, working papers, and internal materials created or developed by us pursuant to this Agreement are owned by us, and we retain all property rights therein. All Client Documents continue to be your property, provided that we retain copies of such documents as necessary for our internal record keeping (including as required to comply with our professional obligations).
- 4.2 **Oral advice and draft deliverables** - You should not rely upon any draft deliverables or oral advice provided by us. Should you wish to rely upon something we have said to you, please let us know and, if possible, we will provide the information that you require in writing.
- 4.3 **Translated documents** - If you engage us to translate any documents, advice, opinions, reports or other work product of BDO from one language to another, you are responsible for the accuracy of the translation work.
- 4.4 **Reliance by Third Parties** - Our Services will not be planned or conducted in contemplation of or for the purpose of reliance by any party other than you, and are intended for the benefit of only you. Items of possible interest to a third party will not be addressed and matters may exist that would be assessed differently by a third party, possibly in connection with a specific transaction. The receipt by any third parties of any advice, opinions, reports or other work product is not intended to create any duty of care, professional relationship or any present or future liability between such third parties and us. For greater certainty, we expressly disclaim any liability of any nature or kind resulting



from the disclosure to or unauthorized reliance by any third party on our advice, opinions, reports or other work product.

- 4.5 **Consent to use the Report** - Nothing in this Agreement shall be construed as consent to the use of our report in connection with a continuous disclosure document, a public or private offering document, an annual report or any other document and we expressly do not provide such consent. If you request consent for the use of our report, we will consider, at the relevant time, providing consent and any conditions that we may attach to such consent. Our consent must be in writing.
- 4.6 **Consent requests** - In order to provide consent, professional standards require that we read the other information in the related document and consider whether such information is materially inconsistent with the related financial statements. Any consent request must be made on a sufficiently timely basis to allow us to consider your identification and resolution of events occurring in the period since the date of our report, and to obtain updated written representation letters. Such procedures will be performed at your cost and will be documented in a separate engagement letter.

5 Confidentiality

- 5.1 We will use Confidential Information provided by you only in relation to the Services or for internal and administrative purposes. You agree, however, that we may use such Confidential Information for predictive analytics to provide you with key performance indicators and other analysis and insights. We will not disclose any Confidential Information, except where required by law, regulation or professional obligation. You agree, however, that we may disclose Confidential Information to other BDO Member Firms or other subcontractors assisting us in providing Services, provided that such parties are bound by reasonable confidentiality obligations no less stringent than in this Agreement.

6 Analytics

- 6.1 You agree that BDO may use data provided or generated in the course of this engagement, including Usage Data, Confidential Information and Client Documents, to perform analytics, develop insights, and enhance, improve, or develop BDO's methodologies, tools, and services. This includes the use of such data to train, test, and refine technology, systems and applications. Notwithstanding the foregoing, BDO will not use your Confidential Information or Client Documents, or data derived therefrom, in a way that would permit you to be identified.

BDO will implement appropriate technical and organizational safeguards to ensure the confidentiality, security, and privacy of data used for these purposes, including de-identification or aggregation where appropriate to prevent re-identification. In all such matters, BDO will comply with applicable laws and professional regulations.

7 Privacy and Consent for Use of Personal Information

- 7.1 In connection with the Services, we may need to access and process Personal Information about individuals that is in your custody. You agree that such Personal Information may be collected, used, stored, disclosed, and transferred by BDO, other BDO Member Firms, and their service providers ("Support Providers") as reasonably required to perform the Services.

Personal Information may be processed in various jurisdictions in which BDO, BDO Member Firms, or Support Providers operate, and may therefore be subject to the laws of those



jurisdictions. Personal Information will be handled in accordance with applicable privacy laws and professional obligations, and BDO will take appropriate technical and organizational measures designed to protect such information. BDO will require Support Providers acting on BDO's behalf to provide a level of protection consistent with applicable legal and regulatory requirements. Any collection, use, storage, transfer or disclosure of Personal Information is subject to BDO's Privacy Statement available at <https://www.bdo.ca/en-ca/legal-privacy/legal/privacy-policy/>. Transfer of Personal Information between BDO member firms is subject to the BDO Binding Corporate Rules available at <https://www.bdo.global/en-gb/bcrs>.

7.2 You represent and warrant that:

- (a) you have the authority to provide the Personal Information to us in connection with the performance of our Services, and
- (b) the Personal Information provided to us has been provided in accordance with applicable law, and where required by applicable law, you have obtained consent of the individuals to whom such Personal Information relates in order to permit BDO to collect, use and disclose the Personal Information in the course of providing the Services.

8 Independence

8.1 Professional and certain regulatory standards require us to be independent, in both fact and appearance, with respect to our clients in the performance of our Services. We will communicate to you any relationships between BDO (including its related entities) and you that, in our professional judgment, may reasonably be thought to bear on our independence.

9 Offers of Employment

9.1 Any discussions that you, or any party acting on your behalf, have with professional personnel of our Firm regarding employment could pose a threat to our independence. Your recruitment of an engagement team member from the current or prior year's engagement may compromise our independence and our ability to render agreed Services to you. Engagement team members may include current and former partners and staff of BDO, other BDO Member Firms and other firms who work under our direction. Therefore, you agree to inform us prior to any such discussions so that you and we can implement appropriate safeguards to maintain our independence.

10 Professional and Regulatory Oversight and Legal Processes

- 10.1 As required by legal, regulatory, or professional authorities (both in Canada and abroad) and by BDO policy, our client files must periodically be reviewed by practice inspectors to ensure that we are adhering to professional and BDO standards. It is understood that by entering into this Agreement, you provide your consent to us providing our files relating to your engagement to the practice inspectors for the sole purpose of their inspection.
- 10.2 Certain law enforcement, regulatory and other governmental bodies may also have the right under law or regulation to conduct investigations of you, including the Services provided by us. To the extent practicable and permitted by law or regulation, we will advise you of any such document request or production order we receive in connection with any such investigation prior to providing any documents in response to such request or order.



10.3 We are sometimes required by law, regulation, subpoena or other legal process, or upon your request, to produce documents or personnel as witnesses in connection with legal or regulatory proceedings. Where BDO is not a party to such proceedings, you shall reimburse us at our current standard billing rates for professional time and expenses, including without limitation, reasonable legal fees, expenses and taxes incurred in responding to such compelled assistance or request by you.

11 Electronic Communications

11.1 Both parties recognize and accept the security risks associated with email communications, including but not limited to the lack of security, unreliability of delivery and possible loss of confidentiality and privilege. Unless you request in writing that we do not communicate by internet email, you assume all responsibility and liability in respect of risk associated with its use.

12 Limitation of Liability

12.1 In any dispute, action, claim, demand for losses or damages arising out of the Services performed by BDO pursuant to this Agreement, BDO's liability will be several, and not joint and several, and BDO shall only be liable for its proportionate share of the total liability based on degree of fault as determined by a court of competent jurisdiction or by an independent arbitrator, notwithstanding the provisions of any statute or rule of common law which create, or purport to create, joint and several liability.

12.2 In no event shall BDO be liable for indirect, consequential, special, incidental, aggravated, punitive or exemplary damages, losses or expenses, or for any loss of revenues or profits, loss of opportunity, loss of data, or other commercial or economic loss or failure to realize expected savings, including without limitation expected tax savings, whether or not the likelihood of such loss or damage was contemplated.

12.3 BDO shall in no event be liable under this Agreement or otherwise in connection with the Services for any actions, damages, claims, fines, penalties, complaints, demands, suits, proceedings, liabilities, costs, expenses, or losses (collectively, "Liabilities") in any way arising out of or relating to the Services performed hereunder for an aggregate amount of more than the higher of:

- (a) three times the fees paid to BDO by you, in a twelve consecutive month period, for the Services provided pursuant to this Agreement giving rise to the claim; and
- (b) \$25,000.

12.4 The limitations of liability in this section apply whether or not the Liabilities asserted by you against BDO are incurred by you directly or as a result of a claim or demand against you by a third party.

12.5 No exclusion or limitation on the liability of other responsible persons imposed or agreed at any time shall affect any assessment of our proportionate liability hereunder, nor shall settlement of or difficulty enforcing any claim, or the death, dissolution or insolvency of any such other responsible persons or their ceasing to be liable for the loss or damage or any portion thereof, affect any such assessment.

12.6 You agree claims or actions relating to the delivery of Services shall be brought against us alone, and not against any individual. Where our individuals are described as partners, they are acting as one of our members.



12.7 For purposes of this Section, the term “BDO” shall include BDO Canada LLP and its subsidiaries, associated and affiliated entities and their respective current and former partners, directors, officers, employees, agents and representatives. The provisions of this Section shall apply to the fullest extent of the law, regardless of the form of the claim, whether in contract, statute, tort (including without limitation, negligence) or otherwise.

13 Indemnity

13.1 To the fullest extent permitted by applicable laws, in the event of a claim or demand by a third party against BDO that arises out of or relates to the Services, you agree to indemnify and hold harmless BDO from and against all losses, costs (including solicitors' fees), damages, or expenses resulting from such third party claim or demand, except to the extent that the same is finally determined to have resulted from BDO's negligence or intentional misconduct.

14 Alternative Dispute Resolution

- 14.1 Both parties agree that they will first attempt to settle any dispute arising out of or relating to this Agreement, including any question regarding its existence, interpretation, validity, breach or termination, or the Services provided hereunder, through good faith negotiations.
- 14.2 In the event that the parties are unable to settle or resolve their dispute through negotiation, such dispute shall be subject to mediation using a mediator chosen by mutual agreement of the parties.
- 14.3 All disputes remaining unsettled for more than 60 days following the parties first mediation session with a mediator, or such longer period as the parties mutually agree upon, shall be exclusively and finally resolved by arbitration. The parties agree that one arbitrator shall be appointed within twenty (20) days of receipt of the request for arbitration. If the parties cannot agree on the appointment of an arbitrator in such period then either party may immediately apply for the appointment of an arbitrator to a court of competent jurisdiction in the Province of the governing law as contained herein pursuant to such Province's applicable *Arbitration Act*. The place of arbitration shall be in the capital of the Province of the governing law as contained herein. Unless the arbitrator otherwise determines, the fees of the arbitrator and the costs and expenses of the arbitration will be borne and paid equally by the parties. Such arbitration shall be final, conclusive and binding upon the parties, and the parties shall have no right of appeal or judicial review of the decision whatsoever. The parties hereby waive any such right of appeal or judicial review which may otherwise be provided for in any provincial arbitration statute. Judgement upon the award, including any interim award, rendered by the arbitrator may be entered in any court having jurisdiction. The arbitration shall be kept confidential and the existence of the arbitration proceeding and any element thereof (including but not limited to any pleadings, briefs or other documents submitted and exchanged and testimony and other oral submissions and any awards made) shall not be disclosed beyond the arbitrator(s), the parties, their counsel and any person to whom disclosure is necessary to the conduct of the proceeding except as may be lawfully required in judicial proceedings relating to the arbitration or otherwise.



15 Limitation Period

- 15.1 You shall make any claim relating to Services or otherwise under this Agreement no later than one year after you became aware or ought reasonably to have become aware of the facts giving rise to any such claim.
- 15.2 You shall in no event make any claim relating to the Services or otherwise under this Agreement later than four years after the completion of the Services under this Agreement.
- 15.3 To the extent permitted by law, the parties to this Agreement agree that the limitation periods established in this Agreement replace any limitation periods under any limitations act and/or any other applicable legislation and any limitation periods under any limitations act and/or any other applicable legislation shall not alter the limitation periods specified in this Agreement.

16 Québec Personnel

- 16.1 We may sometimes have individual partners and employees performing Services within the Province of Québec who are members of the Ordre des comptables professionnels agréés du Québec. Any such members performing professional services hereunder assumes full personal civil liability arising from the practice of their profession, regardless of their status within our partnership. They may not invoke the liability of our partnership as grounds for excluding or limiting their own liability. Any limitation of liability clauses in this Agreement shall therefore not apply to limit the personal civil liability of partners and employees who are members of the Ordre des comptables professionnels agréés du Québec.

17 Termination

- 17.1 This Agreement applies to Services whenever performed (including before the date of this Agreement).
- 17.2 You or we may terminate this Agreement at any time upon written notice of such termination to the other party. We will not be liable for any loss, cost or expense arising from such termination. You agree to pay us for all Services performed up to the date of termination, including Services performed, work-in-progress and expenses incurred by us up to and including the effective date of the termination of this Agreement.

18 Governing Laws

- 18.1 The terms of our engagement shall remain operative until amended, terminated, or superseded in writing. They shall be interpreted according to the laws of Ontario in which BDO's principal Canadian office performing the engagement is located, without regard to such province/territory's rules on conflicts of law.

19 Survival

- 19.1 The provisions of this Agreement that give either of us rights or obligations beyond its termination shall continue indefinitely following the termination of this Agreement. Any clause that is meant to continue to apply after termination of this Agreement will do so.



20 Force Majeure

20.1 We will not be liable for any delays or failures in performance or breach of contract due to events or circumstances beyond our reasonable control, including acts of God, war, acts by governments and regulators, acts of terrorism, accident, fire, flood or storm or civil disturbance.

21 Assignment

21.1 No party may assign, transfer or delegate any of the rights or obligations hereunder without the written consent of the other party or parties. BDO may engage independent contractors and BDO Member Firms to assist us in performing the Services in this Agreement without your consent.

22 Severability

22.1 The provisions of this Agreement shall only apply to the extent that they are not prohibited by a mandatory provision of applicable law, regulation or professional standards. If any of these provisions shall be held to be invalid, void or unenforceable, then the remainder of this Agreement shall not be affected, impaired or invalidated, and each such remaining provision shall be valid and enforceable to the fullest extent permitted by law.



Appendix 2 - DATA EXTRACTION TERMS AND CONDITIONS

By agreeing to data processing and extraction by BDO or a subcontractor (the “Data Extraction”), you accept and agree to be bound by the following terms and conditions (the “Data Extraction Terms and Conditions”). If you disagree with any part of these Data Extraction Terms and Conditions, you shall not be permitted to use the Data Extraction.

BDO may use software it has developed (the “BDO Software”) or third party software (the “Third Party Software”) to extract certain general ledger and subledger information from your financial accounting system, to facilitate performance of the Data Extraction.

Liability and Warranty Disclaimer

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

May 13, 2026

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

This representation letter is provided in connection with your audit of the financial statements of Township of Hilton for the year ended December 31, 2025, for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, in accordance with Canadian Public Sector Accounting Standards.

We confirm that to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves:

Financial Statements

We have fulfilled our responsibilities, as set out in the terms of the audit engagement dated December 31, 2024, for the preparation of the financial statements in accordance with Canadian Public Sector Accounting Standards; in particular, the financial statements are fairly presented in accordance therewith.

- The methods, significant assumptions, and data used in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement and/or disclosure that are reasonable in accordance with Canadian Public Sector Accounting Standards.
- Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of Canadian Public Sector Accounting Standards.
- All events subsequent to the date of the financial statements and for which Canadian Public Sector Accounting Standards require adjustment or disclosure have been adjusted or disclosed.
- The financial statements of the entity use appropriate accounting policies that have been properly disclosed and consistently applied.
- The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole. A list of the uncorrected misstatements is attached to the representation letter.
- We have reviewed and approved all journal entries recommended by the practitioners during the audit. A list of the journal entries is attached to the representation letter.

Information Provided

- We have provided you with:
 - access to all information of which we are aware that is relevant to the preparation of the financial statements, such as records, documentation and other matters;
 - additional information that you have requested from us for the purpose of the audit; and

- unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
- We are responsible for the design, implementation and maintenance of internal controls to prevent, detect and correct fraud and error, and have communicated to you all deficiencies in internal control of which we are aware.
- All transactions have been recorded in the accounting records and are reflected in the financial statements.
- We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements.
- We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.

Fraud and Error

- We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- We have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the entity and involves:
 - management;
 - employees who have significant roles in internal control; or
 - others where fraud could have a material effect on the financial statements.
- We have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, analysts, regulators, or others.

General Representations

- Where the value of any asset has been impaired, an appropriate provision has been made in the financial statements or has otherwise been disclosed to you.
- We have provided you with significant assumptions that in our opinion are reasonable and appropriately reflect our intent and ability to carry out specific courses of action on behalf of the entity when relevant to the use of fair value measurements or disclosures in the financial statements.
- We confirm that there are no derivatives or off-balance sheet financial instruments held at year end that have not been properly recorded or disclosed in the financial statements.
- There have been no plans or intentions that may materially affect the recognition, measurement, presentation or disclosure of assets and liabilities (actual and contingent).
- The nature of all material uncertainties have been appropriately measured and disclosed in the financial statements, including all estimates where it is reasonably possible that the estimate will change in the near term and the effect of the change could be material to the financial statements.

- There were no direct contingencies or provisions (including those associated with guarantees or indemnification provisions), unusual contractual obligations nor any substantial commitments, whether oral or written, other than in the ordinary course of business, which would materially affect the financial statements or financial position of the entity, except as disclosed in the financial statements.

Other Representations Where the Situation Exists

- We have informed you of all known actual or possible litigation and claims, whether or not they have been discussed with legal counsel. Since there are no actual, outstanding or possible litigation and claims, no disclosure is required in the financial statements.

Yours sincerely,



Sara Dinsdale, Clerk-Treasurer

Township of Hilton
Summary of Unadjusted Misstatements
 December 31, 2025

Description of Misstatement	Identified Misstatements	Projections of Identified Misstatements	Estimates	Proposed Adjustments			
				Assets Dr(Cr)	Liabilities Dr(Cr)	Opening R/E Dr(Cr)	Income Dr(Cr)
ARO remediation (firehall)	10,749				(10,749)		10,749
Likely Aggregate Misstatements Before Effect of Previous Year's Errors and Estimates	10,749	-	-	-	(10,749)	-	10,749
Effect of Previous Year's Errors				-	-	-	-
Likely Aggregate Misstatements				-	(10,749)	-	10,749

Details of why no adjustment has been made to the financial statements for the above items:

Township of Hilton
Consolidated Financial
Statements
For the year ended December 31, 2025

DRAFT SUBJECT TO CHANGE

Township of Hilton
Consolidated Financial Statements
For the year ended December 31, 2025

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Township of Hilton
Management's Responsibility for Financial Reporting

December 31, 2025

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

Independent Auditor's Report

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, 2025 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, 2025, 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.

Independent Auditor's Report (continued)

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

- Identify and assess the risks of material misstatement of the 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.

Chartered Professional Accountants, Licensed Public Accountants
Sault Ste. Marie, Ontario
May 14, 2026

Township of Hilton
Consolidated Statement of Financial Position

December 31	2025	2024
Financial assets		
Cash and short term investments	\$ 1,258,846	\$ 1,483,191
Taxes receivable	71,871	93,391
Accounts receivable	104,751	32,593
	<u>1,435,468</u>	<u>1,609,175</u>
Liabilities		
Accounts payable and accrued liabilities	106,607	144,283
Obligatory park reserve fund	74,816	72,072
Deferred revenue - federal gas tax	35,174	92,728
Deferred revenue - grants	60,182	226,496
	<u>276,779</u>	<u>535,579</u>
Net financial assets	<u>1,158,689</u>	<u>1,073,596</u>
Non-financial assets		
Tangible capital assets (Schedule 1)	2,463,065	2,199,794
Prepaid expenses and inventory of supplies	9,464	10,187
	<u>2,472,529</u>	<u>2,209,981</u>
Accumulated surplus (Note 3)	<u>\$ 3,631,218</u>	<u>\$ 3,283,577</u>

On behalf of the Council:

Reeve

Clerk-Treasurer

Township of Hilton Consolidated Statement of Operations

For the year ended December 31	Budget	2025	2024
Revenue			
Taxation (Note 2)	\$ 872,079	\$ 870,536	\$ 799,412
Government grants - Provincial	701,541	745,964	311,600
Government grants - Federal	87,669	82,645	(50,163)
Other municipalities	1,500	2,197	2,630
User fees and service charges	6,200	6,675	7,767
Licences, permits and rents	7,680	12,637	8,596
Penalties and interest on taxes	10,000	8,648	10,429
Investment income	26,262	36,458	31,840
Other income including gain (loss) of disposal of tangible capital assets	60	1,442	4,594
	<u>1,712,991</u>	<u>1,767,202</u>	<u>1,126,705</u>
Expenses			
General government	376,226	373,420	295,835
Protection services	183,224	147,150	124,156
Transportation services	452,684	451,994	408,725
Environmental services	62,000	38,100	53,086
Health services	191,328	192,099	173,590
Social and family services	173,656	173,656	171,419
Recreation and cultural services	35,124	39,845	37,720
Planning and development	3,297	3,297	5,259
	<u>1,477,539</u>	<u>1,419,561</u>	<u>1,269,790</u>
Annual surplus (deficit)	235,452	347,641	(143,085)
Accumulated surplus, beginning of year	<u>3,283,577</u>	<u>3,283,577</u>	<u>3,426,662</u>
Accumulated surplus, end of year	<u>\$ 3,519,029</u>	<u>\$ 3,631,218</u>	<u>\$ 3,283,577</u>

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

Township of Hilton
Consolidated Statement of Change in Net Financial Assets

For the year ended December 31	Budget	2025	2024
Annual surplus (deficit)	\$ 235,452	\$ 347,641	\$ (143,085)
Acquisition of tangible capital assets	(405,984)	(477,180)	(17,154)
Amortization of tangible capital assets	200,200	213,909	202,514
Prepaid expenses and inventory of supplies	-	723	(1,407)
Net change in net financial assets	29,668	85,093	40,868
Net financial assets, beginning of year	1,073,596	1,073,596	1,032,728
Net financial assets, end of year	\$ 1,103,264	\$ 1,158,689	\$ 1,073,596

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

Township of Hilton
Consolidated Statement of Cash Flows

For the year ended December 31	2025	2024
Operating transactions		
Annual surplus (deficit)	\$ 347,641	\$ (143,085)
Items not involving cash		
Amortization	213,909	202,514
Increase in obligatory funds and deferred revenue	(223,868)	188,438
	337,682	247,867
Changes in non-cash operating balances		
Taxes receivable	21,520	(5,926)
Accounts receivable	(72,158)	30,658
Prepaid expenses and inventories of supplies	723	(1,407)
Accounts payable and accrued liabilities	(37,676)	46,991
Obligatory reserve and deferred revenue	2,744	3,894
	252,835	322,077
Capital transactions		
Acquisition of tangible capital assets	(477,180)	(17,154)
Net change in cash and cash equivalents	(224,345)	304,923
Cash and cash equivalents, beginning of year	1,483,191	1,178,268
Cash and cash equivalents, end of year	\$ 1,258,846	\$ 1,483,191

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

Township of Hilton

Notes to Consolidated Financial Statements

December 31, 2025

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, 2025

1. Significant accounting policies (continued)

Tangible Capital Assets	<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 style="text-align: right;">25 to 50 years</td></tr><tr><td>Buildings</td><td style="text-align: right;">25 to 50 years</td></tr><tr><td>Machinery and equipment</td><td style="text-align: right;">5 to 30 years</td></tr><tr><td>Vehicles</td><td style="text-align: right;">10 to 25 years</td></tr><tr><td>Furnishings and fixtures</td><td style="text-align: right;">5 to 20 years</td></tr><tr><td>Infrastructure - roads, bridges and culverts</td><td style="text-align: right;">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												
Collection of Taxes on Behalf of Other Taxation Authorities	<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>												
Retirement Benefits	<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>												
Deferred Revenue	<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>												
Government Transfers	<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>												
Revenue Recognition	<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, 2025

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

	2025	2024
Residential and multi-residential	\$ 999,458	\$ 928,084
Commercial and industrial	3,238	3,951
Taxation from other governments	6,941	6,401
	1,009,637	938,436
Deduct: amounts received or receivable for school boards	(139,101)	(139,024)
	\$ 870,536	\$ 799,412

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, 2025

3. Accumulated surplus

	2025	2024
Reserves set aside for specific purposes by Council		
Working funds	\$ 311,169	\$ 198,958
Office equipment	18,930	13,930
Physician recruitment	4,350	4,350
Protection services - fire	10,139	20,639
Volunteer fundraising	420	420
Transportation services - roadways	28,587	28,587
Succession planning	1,494	61,095
Museum	(751)	744
Modernization	-	31,726
Cannabis	21,051	20,780
COVID-19 Restart	35,381	35,038
Cenotaph	3,500	3,500
Total reserves	434,270	419,767
Reserve funds set aside for specific purposes by Council		
Protection services - fire	114,437	96,965
General government	163,240	149,018
General purposes	175,017	167,579
Transportation services - roadways equipment	224,236	195,392
Museum	34,853	33,994
Cemetery	22,100	21,068
Total reserve funds	733,883	664,016
Total reserves	1,168,153	1,083,783
Equity in tangible capital assets	2,463,065	2,199,794
	\$ 3,631,218	\$ 3,283,577

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, 2025. The results of this valuation disclosed total actuarial liabilities of \$151,365 million in respect of benefits accrued for service with actuarial assets at that date of \$150,043 million indicating an actuarial deficit of \$1,322 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 2025 was \$24,197 (2024 - \$20,259) for current service and is included as an expense on the statement of operations.

Township of Hilton

Notes to Consolidated Financial Statements

December 31, 2025

5. Public Sector Salary Disclosure Act

For 2025, no employees were paid salaries, as defined in the Public Sector Salary Disclosure Act, 1996 of \$100,000 or more.

6. Trust funds

Trust funds administered by the municipality amounting to \$15,998 (2024 - \$15,798) have not been included in the "Consolidated Statement of Financial Position" nor have their operations been included in the "Consolidated Statement of Operations".

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.

Township of Hilton

Notes to Consolidated Financial Statements

December 31, 2025

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.

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.

Township of Hilton
Notes to Consolidated Financial Statements

December 31, 2025

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 2.95% and maturities of August 2026. 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, 2025

	Land	Land Improve- ments	Buildings	Machinery and Equipment	Vehicles	Infra- structure	Construction in Progress	Total
Cost, beginning of year	\$ 128,701	\$ 19,582	\$ 351,908	\$ 248,397	\$ 516,060	\$ 4,562,769	\$ -	\$ 5,827,417
Additions	-	-	316,159	22,210	-	138,811	-	477,180
Cost, end of year	128,701	19,582	668,067	270,607	516,060	4,701,580	-	6,304,597
Accumulated amortization, beginning of year	-	19,582	196,682	196,526	218,320	2,996,513	-	3,627,623
Amortization	-	-	14,021	18,539	32,894	148,455	-	213,909
Accumulated amortization, end of year	-	19,582	210,703	215,065	251,214	3,144,968	-	3,841,532
Net carrying amount, end of year	\$ 128,701	\$ -	\$ 457,364	\$ 55,542	\$ 264,846	\$ 1,556,612	\$ -	\$ 2,463,065

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, 2024 (comparative figures)

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

For the year ended December 31, 2025

	General Government	Protection	Trans- portation	Environ- mental	Health	Social and Family	Recreation and Cultural	Planning	Consolidated Total
Revenue									
Taxation	\$ 230,628	\$ 90,882	\$ 272,955	\$ 23,531	\$ 118,643	\$ 107,252	\$ 24,609	\$ 2,036	\$ 870,536
Government grants - Provincial	310,600	85,865	244,627	8,939	45,070	40,743	9,347	773	745,964
Government grants - Federal	81,047	-	-	-	-	-	1,598	-	82,645
Other Municipalities	-	2,197	-	-	-	-	-	-	2,197
User fees and service charges	988	-	2,324	-	-	-	2,813	550	6,675
Licences, permits and rents	244	12,393	-	-	-	-	-	-	12,637
Penalties and interest on taxes	8,648	-	-	-	-	-	-	-	8,648
Investment income	36,458	-	-	-	-	-	-	-	36,458
Other including gain on disposal on assets	1,442	-	-	-	-	-	-	-	1,442
	670,055	191,337	519,906	32,470	163,713	147,995	38,367	3,359	1,767,202
Expenses									
Salaries and benefits	222,016	4,881	152,517	-	3,529	-	10,649	-	393,592
Materials and supplies	76,006	34,691	106,198	-	7,688	-	6,389	-	230,972
Contracted services	52,760	101,016	-	38,100	-	-	1,384	-	193,260
Rents and financial	8,759	-	-	-	-	-	-	-	8,759
External transfers and other	-	-	-	-	180,882	173,656	21,234	3,297	379,069
Amortization	13,879	6,562	193,279	-	-	-	189	-	213,909
	373,420	147,150	451,994	38,100	192,099	173,656	39,845	3,297	1,419,561
Net surplus (deficit)	\$ 296,635	\$ 44,187	\$ 67,912	\$ (5,630)	\$ (28,386)	\$ (25,661)	\$ (1,478)	\$ 62	\$ 347,641

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, 2024 (comparative figures)

	General Government	Protection	Trans- portation	Environ- mental	Health	Social and Family	Recreation and Cultural	Planning	Consolidated Total
Revenue									
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 loss on disposal on assets	4,594	-	-	-	-	-	-	-	4,594
	255,378	118,338	360,812	46,448	151,885	149,984	38,862	4,998	1,126,705
Expenses									
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
	295,835	124,156	408,725	53,086	173,590	171,419	37,720	5,259	1,269,790
Net surplus	\$ (40,457)	\$ (5,818)	\$ (47,913)	\$ (6,638)	\$ (21,705)	\$ (21,435)	\$ 1,142	\$ (261)	\$ (143,085)

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

**Township of Hilton
Trust Funds
Financial Statements
For the year ended December 31, 2025**

DRAFT SUBJECT TO CHANGE

Independent Auditor's Report

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, 2025, 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, 2025, 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.

Independent Auditor's Report (continued)

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the 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.

Chartered Professional Accountants, Licensed Public Accountants

Sault Ste. Marie, Ontario
May 14, 2026

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

Statement of Financial Position

December 31	2025	2024
Assets		
Current		
Cash	\$ 19,811	\$ 19,392
Liabilities and Fund Balance		
Due to the Township of Hilton	\$ 3,813	\$ 3,594
Capital	15,998	15,798
	\$ 19,811	\$ 19,392

Statement of Continuity

For the year ended December 31	2025	2024
Balance , beginning of year	\$ 15,798	\$ 15,755
Revenue		
Monument charge	200	600
Interest earned	193	261
	393	861
Expenditures		
Interest distribution to the Township of Hilton	193	818
Balance , end of year	\$ 15,998	\$ 15,798

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

December 31, 2025

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.

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.

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.

4. Cash

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

Compilation Engagement Report

On the basis of information provided by management, we have compiled the statement of financial position of the Hilton Union Fire Department as at December 31, 2025 and the statements of operations and accumulated surplus and continuity of reserves for the year then ended and Note 1, which describes the basis of accounting applied in the preparation of the compiled financial information.

Management is responsible for the accompanying financial information, including the accuracy and completeness of the underlying information used to compile it and the selection of the basis of accounting.

We performed this engagement in accordance with the Canadian Standard on Related Services (CSRS) 4200, Compilation Engagements, which requires us to comply with relevant ethical requirements. Our responsibility is to assist management in the preparation of financial information.

We have not performed an audit or a review engagement, nor were we required to perform procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an audit opinion or a review conclusion, or provide any form of assurance on the financial information.

Readers are cautioned that these statements may not be appropriate for their purposes.

Chartered Professional Accountants, Licensed Public Accountants

Sault Ste. Marie, Ontario
May 14, 2026

**Hilton Union Fire Department
Statement of Financial Position**

December 31	2025	2024
Financial assets		
Cash	\$ 249,153	\$ 235,211
Liabilities		
Accounts payable and accrued liabilities	-	-
Net financial assets	249,153	235,211
Non-financial assets		
Tangible capital assets		
Firehall	69,702	69,702
Turnout gear	67,077	32,487
Vehicles - tanker and pumper	97,427	97,427
	234,206	199,616
Accumulated amortization	(193,254)	(180,130)
Net tangible capital assets	40,952	19,486
Accumulated surplus	\$ 290,105	\$ 254,697
Accumulated surplus is comprised of:		
Reserves - see statement of continuity	\$ 249,153	\$ 235,211
Equity in tangible capital assets	40,952	19,486
	\$ 290,105	\$ 254,697

Participating Municipalities

The municipalities participating in the Board are:
 Township of Hilton - 50%
 Village of Hilton Beach - 50%

Hilton Union Fire Department
Statement of Operations and Accumulated Surplus

For the year ended December 31	Budget	2025	2024
Revenue			
Grants			
- Municipal operating	\$ 68,478	\$ 68,478	\$ 55,660
- Provincial training	8,592	8,592	-
Interest earned	8,400	8,637	8,394
Miscellaneous revenue	575	1,576	576
	<u>86,045</u>	<u>87,283</u>	<u>64,630</u>
Expenses			
Amortization	15,000	13,124	15,155
Building maintenance	500	373	85
Communication expense	2,810	2,888	622
Compressor maintenance	1,200	1,571	-
Equipment purchases and repairs	5,250	1,698	104
Hydrant maintenance	1,620	633	1,620
Inspections	2,000	509	2,666
Insurance	13,000	12,980	15,641
Miscellaneous	1,000	1,129	980
Power	2,500	2,312	1,463
Prevention (recovery)	570	63	566
Professional fees	1,200	-	1,143
Training and seminars	1,800	-	-
Truck - Fuel	500	418	334
- Repairs and maintenance	2,000	4,416	1,342
Wages and benefits			
- Chief and deputy	4,252	4,261	2,646
- Honorarium	5,500	5,500	4,500
- Benefits	500	-	3,762
	<u>61,202</u>	<u>51,875</u>	<u>52,629</u>
Annual surplus	24,843	35,408	12,001
Accumulated surplus, beginning of year	254,697	254,697	242,696
Accumulated surplus, end of year	<u>\$ 279,540</u>	<u>\$ 290,105</u>	<u>\$ 254,697</u>

**Hilton Union Fire Department
Statement of Continuity - Reserves**

For the year ended December 31

	Equipment Fund Reserve	Working Fund Reserve	2025 Total	2024 Total
Balance , beginning of year	\$ 193,930	\$ 41,281	\$ 235,211	\$ 208,056
Revenue				
Contributions from operating fund	34,943	2,999	37,942	27,155
Capital expenditures	-	(24,000)	(24,000)	-
Balance , end of the year	\$ 228,873	\$ 20,280	\$ 249,153	\$ 235,211

SUBJECT TO

Township of Hilton
Note to Financial Information

December 31, 2025

1. Basis of accounting

The basis of accounting applied in the preparation of the financial information is on the historical cost basis, reflecting cash transactions with the addition of:

- accounts receivable, less an allowance for doubtful accounts if any
- tangible capital assets are recorded and amortized over estimated useful life
- accounts payable and accrued liabilities

Township of Hilton
Year End: December 31, 2025
Leadsheet Summary

0.06

Prepared by	Detail Rev	Gen Rev
JG 2026-05-02	KR 2026-05-04	JAA 2026-05-07

Account	Prelim	Adj's	Reclass	Rep	Rep 12/24	Amount	Chg %	%Chg
A Cash	1,383,566.98	(124,720.91)	0.00	1,258,846.07	1,483,191.08	(224,345.01)	(15)	
A. 1 Bank Reconciliation and Ba	461,080.27	(9,981.62)	(12,510.55)	438,588.10	674,746.53	(236,158.43)	(35)	
100010 Petty cash general	75.00	0.00	0.00	75.00	75.00	0.00	0	
100012 Change fund general	50.00	0.00	0.00	50.00	73.20	(23.20)	(32)	
100014 Share account general	56.50	0.00	0.00	56.50	56.50	0.00	0	
101000 Bank-general-1810023-06	319,442.44	(9,981.62)	(12,510.55)	296,950.27	444,099.88	(147,149.61)	(33)	
101025 Bank - HI Savings a/c (OC	60,182.47	0.00	0.00	60,182.47	984.55	59,197.92	6013	
101030 Bank - Hi Savings a/c (Ca	21,302.51	0.00	0.00	21,302.51	21,030.87	271.64	1	
101040 Bank- Hi Savings a/c (CO	35,452.77	0.00	0.00	35,452.77	35,110.40	342.37	1	
101045 Bank - Hi Savings a/c (NC	75.15	0.00	0.00	75.15	65,726.63	(65,651.48)	(100)	
101050 Bank- Hi Savings a/c (GU	22,432.28	0.00	0.00	22,432.28	21,400.04	1,032.24	5	
101090 Bank-Hi Savings a/c (Mod	0.00	0.00	0.00	0.00	24,577.42	(24,577.42)	(100)	
101091 Bank- Savings-(Successic	2,011.15	0.00	0.00	2,011.15	61,612.04	(59,600.89)	(97)	
A. 2 Bank - Obligatory	97,478.78	0.00	12,510.55	109,989.33	164,825.30	(54,835.97)	(33)	
A. 2. 1 Bank - Park Reserve Fun	74,815.55	0.00	0.00	74,815.55	72,096.91	2,718.64	4	
105650 Bank-park reserve 181002	14,815.55	0.00	0.00	14,815.55	12,096.91	2,718.64	22	
105652 Term deposit-park reserve	60,000.00	0.00	0.00	60,000.00	60,000.00	0.00	0	
A. 2. 2 Bank - Gas Tax	22,663.23	0.00	12,510.55	35,173.78	92,728.39	(57,554.61)	(62)	
105691 Bank-Hi Savings a/c (CCE	22,663.23	0.00	12,510.55	35,173.78	92,728.39	(57,554.61)	(62)	
A. 3 Bank - Reserve Funds	825,007.93	(114,739.29)	0.00	710,268.64	643,619.25	66,649.39	10	
A. 3. 1 Bank - Fire	229,188.40	(114,594.20)	0.00	114,594.20	97,063.83	17,530.37	18	
100020 Petty cash-fire departmen	200.00	(100.00)	0.00	100.00	100.00	0.00	0	
105210 Bank-Fire Reserve Fund 1	28,988.40	(14,494.20)	0.00	14,494.20	2,767.37	11,726.83	424	
105212 Term deposit-Fire Reservi	0.00	0.00	0.00	0.00	94,196.46	(94,196.46)	(100)	
105213 Bank-Hi Savings a/c (Fire	200,000.00	(100,000.00)	0.00	100,000.00	0.00	100,000.00	0	
A. 3. 2 Bank - General Gov't	163,239.92	0.00	0.00	163,239.92	149,010.00	14,229.92	10	
105205 Bank-bldg reserve 181002	20,739.92	0.00	0.00	20,739.92	2,482.16	18,257.76	736	
105206 Term deposit - bldg res fd	142,500.00	0.00	0.00	142,500.00	146,527.84	(4,027.84)	(3)	
A. 3. 3 Bank - General Purposes	175,022.93	0.00	0.00	175,022.93	167,576.69	7,446.24	4	
105290 Bank-general reserve	15,022.93	0.00	0.00	15,022.93	5,349.44	9,673.49	181	
105292 Term deposit-gen reserve	160,000.00	0.00	0.00	160,000.00	162,227.25	(2,227.25)	(1)	
A. 3. 4 Bank - Transportation	224,215.44	0.00	0.00	224,215.44	195,353.96	28,861.48	15	
105215 Bank equip res fd-181002	29,215.44	0.00	0.00	29,215.44	1,727.89	27,487.55	1591	
105216 Term deposit-equip res fu	195,000.00	0.00	0.00	195,000.00	193,626.07	1,373.93	1	
A. 3. 10 Bank - Museum	33,341.24	(145.09)	0.00	33,196.15	34,614.77	(1,418.62)	(4)	
105298 Bank-museum	33,341.24	(145.09)	0.00	33,196.15	34,614.77	(1,418.62)	(4)	
C Accounts receivable	83,325.00	21,425.92	0.00	104,750.92	28,701.44	76,049.48	265	
C. 1 A/R Canada	81,047.55	114.59	0.00	81,162.14	21,068.44	60,093.70	285	

Township of Hilton
Year End: December 31, 2025
Leadsheet Summary

0. 06-1

Prepared by	Detail Rev	Gen Rev
JG 2026-05-02	KR 2026-05-04	JAA 2026-05-07

Account	Prelim	Adj's	Reclass	Rep	Rep 12/24	Amount	Chg %	%Chg
110413 A/R - HST Federal	34,847.44	0.00	46,093.26	80,940.70	20,903.63	60,037.07	287	
110415 A/R - HST Provincial	46,093.26	0.00	(46,093.26)	0.00	0.00	0.00	0	
110418 A/R-museum-canada	106.85	114.59	0.00	221.44	164.81	56.63	34	
C. 3 A/R Municipalities	2,197.44	0.00	0.00	2,197.44	2,630.45	(433.01)	(16)	
110440 A/R - other municipalities	2,197.44	0.00	0.00	2,197.44	2,630.45	(433.01)	(16)	
C. 5 A/R Trade	80.01	21,311.33	0.00	21,391.34	5,002.55	16,388.79	328	
110460 A/R Balance	280.01	0.00	0.00	280.01	278.65	1.36	0	
110490 A/R - other	0.00	0.00	0.00	0.00	1,130.00	(1,130.00)	(100)	
110491 A/R - other	(200.00)	17,498.83	0.00	17,298.83	0.00	17,298.83	0	
110496 Due from C&M Trust Func	0.00	3,812.50	0.00	3,812.50	3,593.90	218.60	6	
E Grants Receivable	0.00	0.00	0.00	0.00	3,891.43	(3,891.43)	(100)	
E. 2 Grants Receivable - Provinc	0.00	0.00	0.00	0.00	3,891.43	(3,891.43)	(100)	
110420 A/R - ontario	0.00	0.00	0.00	0.00	3,891.43	(3,891.43)	(100)	
F	62,255.17	9,615.68	0.00	71,870.85	93,390.68	(21,519.83)	(23)	
120610 Taxes receivable-current	(682.94)	47,715.86	0.00	47,032.92	62,769.26	(15,736.34)	(25)	
120620 Taxes receivable-previous	2,401.02	10,175.36	0.00	12,576.38	12,525.10	51.28	0	
120630 Taxes receivable-prior	(2,284.22)	10,066.79	0.00	7,782.57	10,066.79	(2,284.22)	(23)	
120640 Taxes receivable-interest	(5,219.99)	9,698.97	0.00	4,478.98	8,029.53	(3,550.55)	(44)	
120650 Taxes Receivable - clearir	68,041.30	(68,041.30)	0.00	0.00	0.00	0.00	0	
L Non-Financial Current Assets	10,096.74	(632.48)	0.00	9,464.26	10,187.10	(722.84)	(7)	
137000 Prepaid Insurance	10,096.74	(677.24)	0.00	9,419.50	10,096.74	(677.24)	(7)	
137100 Museum - Prepaid Expens	0.00	44.76	0.00	44.76	90.36	(45.60)	(50)	
U Capital assets	2,634,641.28	(171,576.40)	0.00	2,463,064.88	2,199,794.18	263,270.70	12	
U. GG General Gov't - NBV	82,458.78	11,664.10	0.00	94,122.88	77,543.46	16,579.42	21	
U. GG. 1 General Gov't - Cost	191,269.29	25,038.80	0.00	216,308.09	186,353.97	29,954.12	16	
131200 GG-Land-BaseLine-Twp C	800.00	0.00	0.00	800.00	800.00	0.00	0	
141100 GG-Land Imp-GG well at t	6,211.00	0.00	0.00	6,211.00	6,211.00	0.00	0	
151200 GG-municipal office-corp	103,490.00	25,038.80	0.00	128,528.80	103,490.00	25,038.80	24	
151210 GG-Storage Bldg	17,560.78	0.00	0.00	17,560.78	17,560.78	0.00	0	
191250 GG-computer equip/softw	57,459.09	0.00	0.00	57,459.09	52,543.77	4,915.32	9	
191260 GG-Furnace	5,748.42	0.00	0.00	5,748.42	5,748.42	0.00	0	
U. GG. 2 General Gov't - Accum	(108,810.51)	(13,374.70)	0.00	(122,185.21)	(108,810.51)	(13,374.70)	12	
141101 GG-amort municipal well	(6,211.00)	0.00	0.00	(6,211.00)	(6,211.00)	0.00	0	
151201 GG-accum amort-municip	(64,163.80)	(2,570.58)	0.00	(66,734.38)	(64,163.80)	(2,570.58)	4	
151211 GG-accum amort-Storage	(1,404.88)	(351.22)	0.00	(1,756.10)	(1,404.88)	(351.22)	25	
191251 GG-accum amort compute	(33,005.83)	(9,877.90)	0.00	(42,883.73)	(33,005.83)	(9,877.90)	30	
191261 GG-accum amort furnace	(4,025.00)	(575.00)	0.00	(4,600.00)	(4,025.00)	(575.00)	14	
U.FIR Fire - NBV	9,742.56	10,732.86	0.00	20,475.42	9,742.56	10,732.86	110	

Township of Hilton
Year End: December 31, 2025
Leadsheet Summary

0. 06-2

Prepared by	Detail Rev	Gen Rev
JG 2026-05-02	KR 2026-05-04	JAA 2026-05-07

Account	Prelim	Adj's	Reclass	Rep	Rep 12/24	Amount	Chg %	Chg
U.FIR. 1 Fire - Cost	99,807.79	17,294.87	0.00	117,102.66	99,807.79	17,294.87	17	
132100 PS-Land-BaseLine-Fire	600.00	0.00	0.00	600.00	600.00	0.00	0	
152100 PS-firehall-fire	34,250.83	0.00	0.00	34,250.83	34,250.83	0.00	0	
162100 PS-Fire Turnout gear-50%	16,243.44	17,294.87	0.00	33,538.31	16,243.44	17,294.87	106	
172100 PS-tanker-fire-50%HiITwp	21,238.32	0.00	0.00	21,238.32	21,238.32	0.00	0	
172120 PS-FirePumper-1995-50%	27,475.20	0.00	0.00	27,475.20	27,475.20	0.00	0	
U.FIR. 2 Fire - Accum Amort	(90,065.23)	(6,562.01)	0.00	(96,627.24)	(90,065.23)	(6,562.01)	7	
152101 PS-accum amort-firehall	(27,368.54)	(1,376.50)	0.00	(28,745.04)	(27,368.54)	(1,376.50)	5	
162101 PS-accum amort-turnout g	(15,814.74)	(3,353.83)	0.00	(19,168.57)	(15,814.74)	(3,353.83)	21	
172101 PS-accum amort-tanker-fii	(21,238.43)	0.00	0.00	(21,238.43)	(21,238.43)	0.00	0	
172121 PS-accum amort Pumper	(25,643.52)	(1,831.68)	0.00	(27,475.20)	(25,643.52)	(1,831.68)	7	
U.RDP Roads Paved - NBV	1,825,263.25	(159,600.31)	0.00	1,665,662.94	1,580,972.70	84,690.24	5	
U.RDP. 1 Roads Paved - Cost	3,604,655.84	0.00	0.00	3,604,655.84	3,360,365.29	244,290.55	7	
133300 TS-Land-BaseLine-Roads	600.00	0.00	0.00	600.00	600.00	0.00	0	
153105 TS-Steel Bldg-Paved 30%	15,430.15	0.00	0.00	15,430.15	15,430.15	0.00	0	
153110 TS-Garage- Paved Roads	35,110.00	0.00	0.00	35,110.00	35,110.00	0.00	0	
163100 TS-Float-Paved Roads-3C	2,860.92	0.00	0.00	2,860.92	2,860.92	0.00	0	
173100 TS-plow truck-paved-30%	72,539.00	0.00	0.00	72,539.00	72,539.00	0.00	0	
173120 TS-excavator-paved-25%	11,690.00	0.00	0.00	11,690.00	11,690.00	0.00	0	
173125 TS-JohnDeereTractor-pav	27,343.23	0.00	0.00	27,343.23	27,343.23	0.00	0	
173135 TS-Cat Backhoe-paved 3C	41,608.07	0.00	0.00	41,608.07	41,608.07	0.00	0	
173140 TS-Chev Pickup-paved 2C	3,700.00	0.00	0.00	3,700.00	3,700.00	0.00	0	
183100 TS-canoe point road-pave	35,328.60	0.00	0.00	35,328.60	35,328.60	0.00	0	
183105 TS-neal drive-paved	79,627.24	0.00	0.00	79,627.24	79,627.24	0.00	0	
183107 TS - Ellwood Blvd - paved	100,712.02	0.00	0.00	100,712.02	100,712.02	0.00	0	
183115 TS-Milford Haven Rd-pavi	90,959.71	0.00	0.00	90,959.71	90,959.71	0.00	0	
183118 TS-BaseLine-pave(Hiltonf	41,292.49	0.00	0.00	41,292.49	41,292.49	0.00	0	
183120 TS-base line-paved (PLin	231,856.06	0.00	0.00	231,856.06	231,856.06	0.00	0	
183122 TS-BaseLine- paved - Q 8	177,289.65	0.00	0.00	177,289.65	177,289.65	0.00	0	
183125 TS-Hilton Rd (part) - pave	302,606.47	0.00	0.00	302,606.47	302,606.47	0.00	0	
183130 TS-hamilton bay road-pav	106,911.43	0.00	0.00	106,911.43	106,911.43	0.00	0	
183135 TS-Red Maple Dr - paved	464,265.93	0.00	0.00	464,265.93	464,265.93	0.00	0	
183140 TS-m&n line-paved	37,850.43	0.00	0.00	37,850.43	37,850.43	0.00	0	
183145 TS - P Line (part) - paved	15,147.09	0.00	0.00	15,147.09	15,147.09	0.00	0	
183150 TS-20th side road-paved	152,758.11	0.00	0.00	152,758.11	152,758.11	0.00	0	
183155 TS- X Line (HamBay-Nortl	115,961.37	0.00	0.00	115,961.37	115,961.37	0.00	0	
183157 TS- X Line -(HamBay-Bigf	102,349.94	0.00	0.00	102,349.94	102,349.94	0.00	0	
183160 TS-hamilton drive-paved	237,739.61	0.00	0.00	237,739.61	237,739.61	0.00	0	
183165 TS-garside rd east-paved	38,416.56	0.00	0.00	38,416.56	38,416.56	0.00	0	
183170 TS-whybourne rd-paved	36,925.99	0.00	0.00	36,925.99	36,925.99	0.00	0	
183175 TS-haight rd (part)-paved	32,637.35	0.00	0.00	32,637.35	32,637.35	0.00	0	
183180 TS-garside rd west (part)-	134,349.84	0.00	0.00	134,349.84	134,349.84	0.00	0	
183185 TS-Big Point Rd (Pt 1)-pa	251,119.03	0.00	0.00	251,119.03	251,119.03	0.00	0	
183190 TS-PavedRoads Other-Fu	363,379.00	0.00	0.00	363,379.00	363,379.00	0.00	0	
183280 TS-Trainors SideRd - pav	244,290.55	0.00	0.00	244,290.55	0.00	244,290.55	0	
U.RDP. 2 Roads Paved - Accum	(1,779,392.59)	(159,600.31)	0.00	(1,938,992.90)	(1,779,392.59)	(159,600.31)	9	

Township of Hilton
Year End: December 31, 2025
Leadsheet Summary

0. 06-3

Prepared by	Detail Rev	Gen Rev
JG 2026-05-02	KR 2026-05-04	JAA 2026-05-07

Account	Prelim	Adj's	Reclass	Rep	Rep 12/24	Amount	Chg %	Chg
153106 TS-Accum Amort Steel Blk	(1,234.40)	(308.60)	0.00	(1,543.00)	(1,234.40)	(308.60)	25	
153111 TS-A amort garage paved	(23,042.45)	(804.83)	0.00	(23,847.28)	(23,042.45)	(804.83)	3	
163101 TS-A amort float paved ro	(2,288.79)	(143.05)	0.00	(2,431.84)	(2,288.79)	(143.05)	6	
173101 TS-accum amort-plow truc	(29,015.58)	(4,835.93)	0.00	(33,851.51)	(29,015.58)	(4,835.93)	17	
173121 TS-accum amort-excavate	(11,690.00)	0.00	0.00	(11,690.00)	(11,690.00)	0.00	0	
173126 TS-accum amort-JD tractc	(11,393.00)	(2,278.60)	0.00	(13,671.60)	(11,393.00)	(2,278.60)	20	
173136 TS-Accum Amort-Backhoe	(8,321.61)	(2,773.87)	0.00	(11,095.48)	(8,321.61)	(2,773.87)	33	
173141 TS-accum amort-pickup 2	(3,700.00)	0.00	0.00	(3,700.00)	(3,700.00)	0.00	0	
183101 TS-accum amort-canoes pr	(31,412.83)	(1,957.91)	0.00	(33,370.74)	(31,412.83)	(1,957.91)	6	
183106 TS-accum amort-neal dr-p	(31,850.90)	(3,185.09)	0.00	(35,035.99)	(31,850.90)	(3,185.09)	10	
183108 TS-accum amort-Ellwood	(40,284.80)	(10,071.20)	0.00	(50,356.00)	(40,284.80)	(10,071.20)	25	
183116 TS-accum amort-MilfordH	(47,989.65)	(8,594.00)	0.00	(56,583.65)	(47,989.65)	(8,594.00)	18	
183121 TS-accum amort-baseline-	(194,972.60)	(15,894.66)	0.00	(210,867.26)	(194,972.60)	(15,894.66)	8	
183123 TS-accum amort-BaseLin	(33,379.03)	(7,091.59)	0.00	(40,470.62)	(33,379.03)	(7,091.59)	21	
183126 TS-accum amort-Hilton R	(84,729.83)	(12,104.26)	0.00	(96,834.09)	(84,729.83)	(12,104.26)	14	
183131 TS-accum amort-hamilton	(29,934.80)	(4,276.40)	0.00	(34,211.20)	(29,934.80)	(4,276.40)	14	
183136 TS-accum amort-Red Ma	(278,852.48)	(18,570.64)	0.00	(297,423.12)	(278,852.48)	(18,570.64)	7	
183141 TS-accum amort-m&n line	(11,625.44)	(409.40)	0.00	(12,034.84)	(11,625.44)	(409.40)	4	
183146 TS -accum amort - P Line	(9,088.26)	(1,514.71)	0.00	(10,602.97)	(9,088.26)	(1,514.71)	17	
183151 TS-accum amort-20th side	(53,014.06)	(4,532.60)	0.00	(57,546.66)	(53,014.06)	(4,532.60)	9	
183156 TS-accum amort- XLine(HI	(68,356.65)	(4,760.48)	0.00	(73,117.13)	(68,356.65)	(4,760.48)	7	
183158 TS-accum amort-XLine(HE	(12,282.00)	(4,094.00)	0.00	(16,376.00)	(12,282.00)	(4,094.00)	33	
183161 TS-accum amort-hamilton	(142,643.71)	(9,509.58)	0.00	(152,153.29)	(142,643.71)	(9,509.58)	7	
183166 TS-accum amort-garside r	(24,586.57)	(1,536.66)	0.00	(26,123.23)	(24,586.57)	(1,536.66)	6	
183171 TS-accum amort-whybour	(10,746.00)	(3,360.80)	0.00	(14,106.80)	(10,746.00)	(3,360.80)	31	
183176 TS-accum amort-haight rd	(9,791.22)	(3,263.74)	0.00	(13,054.96)	(9,791.22)	(3,263.74)	33	
183181 TS-accum amort-garside \	(66,491.49)	(9,692.16)	0.00	(76,183.65)	(66,491.49)	(9,692.16)	15	
183186 TS-accum amort-Big Poin	(120,537.12)	(10,044.76)	0.00	(130,581.88)	(120,537.12)	(10,044.76)	8	
183191 TS-A amort pavd other-ful	(363,379.00)	0.00	0.00	(363,379.00)	(363,379.00)	0.00	0	
183271 TS-accum amort-Trainor S	(22,758.32)	(13,990.79)	0.00	(36,749.11)	(22,758.32)	(13,990.79)	61	
U.RDU Roads Unpaved - NBV	143,122.61	(14,146.68)	0.00	128,975.93	248,601.93	(119,626.00)	(48)	
U.RDU. 1 Roads Unpaved - Cost	1,632,474.66	0.00	0.00	1,632,474.66	1,737,953.98	(105,479.32)	(6)	
153205 TS-Steel Bldg-Unpaved 3	18,001.88	0.00	0.00	18,001.88	18,001.88	0.00	0	
153210 TS-Garage unpaved road	40,970.00	0.00	0.00	40,970.00	40,970.00	0.00	0	
163200 TS-Float-Roads-Unpaved	6,675.48	0.00	0.00	6,675.48	6,675.48	0.00	0	
173200 TS-plow truck-unpaved-3C	72,539.00	0.00	0.00	72,539.00	72,539.00	0.00	0	
173210 TS-grader-unpaved-70%	78,765.00	0.00	0.00	78,765.00	78,765.00	0.00	0	
173220 TS-excavator-unpaved-75	35,066.00	0.00	0.00	35,066.00	35,066.00	0.00	0	
173225 TS-JohnDeereTractor-unp	27,343.23	0.00	0.00	27,343.23	27,343.23	0.00	0	
173235 TS-Cat Backhoe-Unpaved	41,608.07	0.00	0.00	41,608.07	41,608.07	0.00	0	
173240 TS-Chev Pickup-unpaved	3,700.00	0.00	0.00	3,700.00	3,700.00	0.00	0	
183200 TS-ellwood blvd-unpaved	325,084.00	0.00	0.00	325,084.00	325,084.00	0.00	0	
183210 TS-haefner drive-unpaved	43,436.00	0.00	0.00	43,436.00	43,436.00	0.00	0	
183230 TS-richmond bay road-unp	342,297.00	0.00	0.00	342,297.00	342,297.00	0.00	0	
183270 TS-Trainor SideRd - unpa	0.00	0.00	0.00	0.00	105,479.32	(105,479.32)	(100)	
183290 TS-UnpavedRds Other-Fu	596,989.00	0.00	0.00	596,989.00	596,989.00	0.00	0	
U.RDU. 2 Roads Unpaved - Accu	(1,489,352.05)	(14,146.68)	0.00	(1,503,498.73)	(1,489,352.05)	(14,146.68)	1	

Township of Hilton
Year End: December 31, 2025
Leadsheet Summary

0. 06-4

Prepared by	Detail Rev	Gen Rev
JG 2026-05-02	KR 2026-05-04	JAA 2026-05-07

Account	Prelim	Adj's	Reclass	Rep	Rep 12/24	Amount	Chg %	Chg
153206 TS-Accum Amort SteelBld	(1,440.16)	(360.04)	0.00	(1,800.20)	(1,440.16)	(360.04)		25
153211 TS-A amort garage unpav	(26,882.87)	(938.97)	0.00	(27,821.84)	(26,882.87)	(938.97)		3
163201 TS-Accum Amort-Float-Rc	(5,340.33)	(333.77)	0.00	(5,674.10)	(5,340.33)	(333.77)		6
173201 TS-accum amort-plow truc	(29,015.58)	(4,835.93)	0.00	(33,851.51)	(29,015.58)	(4,835.93)		17
173211 TS-accum amort-grader-u	(60,386.50)	(2,625.50)	0.00	(63,012.00)	(60,386.50)	(2,625.50)		4
173221 TS-accum amort-excavate	(35,066.00)	0.00	0.00	(35,066.00)	(35,066.00)	0.00		0
173226 TS-accum amort-JD tractc	(11,393.00)	(2,278.60)	0.00	(13,671.60)	(11,393.00)	(2,278.60)		20
173236 TS-Accum Amort-Backhoe	(8,321.61)	(2,773.87)	0.00	(11,095.48)	(8,321.61)	(2,773.87)		33
173241 TS-accum amort-pickup 2	(3,700.00)	0.00	0.00	(3,700.00)	(3,700.00)	0.00		0
183201 TS-accum amort-ellwood l	(325,084.00)	0.00	0.00	(325,084.00)	(325,084.00)	0.00		0
183211 TS-accum amort-haefner r	(43,436.00)	0.00	0.00	(43,436.00)	(43,436.00)	0.00		0
183231 TS-accum amort-richmonc	(342,297.00)	0.00	0.00	(342,297.00)	(342,297.00)	0.00		0
183291 TS-A amort unpavd othr-ft	(596,989.00)	0.00	0.00	(596,989.00)	(596,989.00)	0.00		0
U.WCE Winter Control - Except S	440,034.34	(19,532.36)	0.00	420,501.98	148,913.79	271,588.19		182
U.WCE. 1 Winter Control - Ex Si	556,215.48	0.00	0.00	556,215.48	265,094.93	291,120.55		110
153405 TS-Sand Storage Bldg-Wi	291,120.55	0.00	0.00	291,120.55	0.00	291,120.55		0
153500 TS-Garage winter control	40,970.00	0.00	0.00	40,970.00	40,970.00	0.00		0
153505 TS-Steel Bldg-Winter Con	18,001.88	0.00	0.00	18,001.88	18,001.88	0.00		0
173500 TS-plowtruck-wintr contrl-	96,718.67	0.00	0.00	96,718.67	96,718.67	0.00		0
173510 TS-grader-winter-30%	33,757.00	0.00	0.00	33,757.00	33,757.00	0.00		0
173525 TS-JohnDeereTractor-win	13,671.60	0.00	0.00	13,671.60	13,671.60	0.00		0
173535 TS-Cat Backhoe-Winter C	55,477.44	0.00	0.00	55,477.44	55,477.44	0.00		0
173540 TS-Chev Pickup-winter co	6,498.34	0.00	0.00	6,498.34	6,498.34	0.00		0
U.WCE. 2 Winter Control - Ex Si	(116,181.14)	(19,532.36)	0.00	(135,713.50)	(116,181.14)	(19,532.36)		17
153406 TS-accum amort Sand bld	0.00	(5,822.41)	0.00	(5,822.41)	0.00	(5,822.41)		0
153501 TS-A amort garage winter	(26,882.87)	(938.97)	0.00	(27,821.84)	(26,882.87)	(938.97)		3
153506 TS-AccumAmort SteelBldg	(1,440.16)	(360.04)	0.00	(1,800.20)	(1,440.16)	(360.04)		25
173501 TS-accum amort-plowtruc	(38,687.46)	(6,447.91)	0.00	(45,135.37)	(38,687.46)	(6,447.91)		17
173511 TS-accum amort-grader-w	(25,880.32)	(1,125.23)	0.00	(27,005.55)	(25,880.32)	(1,125.23)		4
173526 TS-accum amort-JD tractc	(5,696.50)	(1,139.30)	0.00	(6,835.80)	(5,696.50)	(1,139.30)		20
173536 TS-Accum Amort-Backhoe	(11,095.50)	(3,698.50)	0.00	(14,794.00)	(11,095.50)	(3,698.50)		33
173541 TS-accum amort-pickup 2	(6,498.33)	0.00	0.00	(6,498.33)	(6,498.33)	0.00		0
U.PAR Parks - NBV	134,018.74	(694.01)	0.00	133,324.73	134,018.74	(694.01)		(1)
U.PAR. 1 Parks - Cost	177,840.28	0.00	0.00	177,840.28	177,840.28	0.00		0
138110 RC-Land-HamiltonCourt-F	300.00	0.00	0.00	300.00	300.00	0.00		0
138120 RC-Land-TwinLakesPark-	3,000.00	0.00	0.00	3,000.00	3,000.00	0.00		0
138130 RC-Land-EllwoodBlvd-Lot	9,100.00	0.00	0.00	9,100.00	9,100.00	0.00		0
138135 RC-Land-EllwoodBlvd-Lot	9,100.00	0.00	0.00	9,100.00	9,100.00	0.00		0
138140 RC-Land-MilfordHaven-Pz	7,200.00	0.00	0.00	7,200.00	7,200.00	0.00		0
138150 RC-Land-RedMapleDrive-	28,000.00	0.00	0.00	28,000.00	28,000.00	0.00		0
138160 RC-Land- W Line - Parks	70,000.00	0.00	0.00	70,000.00	70,000.00	0.00		0
148150 RC-Boat launch milford hz	13,371.00	0.00	0.00	13,371.00	13,371.00	0.00		0
158100 RC-pavillion at twin lakes	5,845.00	0.00	0.00	5,845.00	5,845.00	0.00		0
158110 RC-washroom facilities tw	12,813.00	0.00	0.00	12,813.00	12,813.00	0.00		0
158120 RC-Washroom-MilfordHav	9,464.00	0.00	0.00	9,464.00	9,464.00	0.00		0

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Prepared by	Detail Rev	Gen Rev
JG 2026-05-02	KR 2026-05-04	JAA 2026-05-07

Account	Prelim	Adj's	Reclass	Rep	Rep 12/24	Amount	Chg %	%Chg
168100 RC-Lawn Tractor	5,047.28	0.00	0.00	5,047.28	5,047.28	0.00		0
178100 RC-Chev Pickup-Parks-25	4,600.00	0.00	0.00	4,600.00	4,600.00	0.00		0
U.PAR. 2 Parks - Accum Amort	(43,821.54)	(694.01)	0.00	(44,515.55)	(43,821.54)	(694.01)		2
148151 RC- A amort Boat launch	(13,371.00)	0.00	0.00	(13,371.00)	(13,371.00)	0.00		0
158101 RC-accum amort-pavillion	(5,845.00)	0.00	0.00	(5,845.00)	(5,845.00)	0.00		0
158111 RC-accum amort-washroc	(12,813.00)	0.00	0.00	(12,813.00)	(12,813.00)	0.00		0
158121 RC-A amort washroom Mi	(4,164.16)	(189.28)	0.00	(4,353.44)	(4,164.16)	(189.28)		5
168101 RC-Accum Amort - Lawn	(3,028.38)	(504.73)	0.00	(3,533.11)	(3,028.38)	(504.73)		17
178101 RC-accum amort-pickup 2	(4,600.00)	0.00	0.00	(4,600.00)	(4,600.00)	0.00		0
U.CEM. 1 Cemetery - Cost	1.00	0.00	0.00	1.00	1.00	0.00		0
145100 HS-Land-Grace United Ce	1.00	0.00	0.00	1.00	1.00	0.00		0
CC Accounts payable and accrue	(92,594.26)	(14,012.82)	0.00	(106,607.08)	(144,283.12)	37,676.04		(26)
CC. 2 A/P - Ontario	532.94	0.00	(4,509.80)	(3,976.86)	(15,884.18)	11,907.32		(75)
212212 A/P-Canada-GST	(169.00)	0.00	0.00	(169.00)	(130.00)	(39.00)		30
212220 A/P-ontario	0.00	0.00	0.00	0.00	(13,610.00)	13,610.00		(100)
213210 CPP Payable	0.00	0.00	0.00	0.00	101.59	(101.59)		(100)
213215 Vacation Payable	(98.59)	0.00	0.00	(98.59)	0.00	(98.59)		0
213240 OMERS Payable	0.02	0.00	0.00	0.02	0.00	0.02		0
213250 Group Insurance Payable	(89.85)	0.00	0.00	(89.85)	(82.59)	(7.26)		9
213260 EHT Payable	890.36	0.00	(4,509.80)	(3,619.44)	(2,163.18)	(1,456.26)		67
CC. 3 A/P - Municipalities	(38,039.23)	0.00	0.00	(38,039.23)	(53,065.88)	15,026.65		(28)
212240 A/P-other municipalities	(38,039.23)	0.00	0.00	(38,039.23)	(53,065.88)	15,026.65		(28)
CC. 4 A/P - Schools	(1,005.19)	0.00	0.00	(1,005.19)	(1,005.19)	0.00		0
212250 A/P-school boards	(1,005.19)	0.00	0.00	(1,005.19)	(1,005.19)	0.00		0
CC. 5 A/P - Trade	(54,082.78)	(14,012.82)	4,509.80	(63,585.80)	(74,327.87)	10,742.07		(14)
212270 A/P Balance	(40,487.49)	0.00	4,509.80	(35,977.69)	(41,596.36)	5,618.67		(14)
212288 A/P-museum-trade & othe	(93.29)	(649.92)	0.00	(743.21)	(220.83)	(522.38)		237
212292 A/P-audit accrual	(13,500.00)	0.00	0.00	(13,500.00)	(13,500.00)	0.00		0
212294 A/P-tax credits	0.00	(13,362.90)	0.00	(13,362.90)	(19,008.68)	5,645.78		(30)
213200 Payroll Clearing	(2.00)	0.00	0.00	(2.00)	(2.00)	0.00		0
KK Deferred revenue & other lon	(164,463.72)	(5,708.08)	0.00	(170,171.80)	(391,296.63)	221,124.83		(57)
222500 Deferred Revenue - Grant	(58,113.74)	(2,068.73)	0.00	(60,182.47)	(226,496.33)	166,313.86		(73)
KK. 1 Park Reserve Analysis	(72,071.91)	(2,743.64)	0.00	(74,815.55)	(72,071.91)	(2,743.64)		4
222410 Parks reserve fd-obligator	(42,102.12)	0.00	0.00	(42,102.12)	(42,102.12)	0.00		0
222411 Parks reserve fd-interest-	(29,969.79)	(2,743.64)	0.00	(32,713.43)	(29,969.79)	(2,743.64)		9
KK. 2 Gas Tax & Gas Tax Interes	(34,278.07)	(895.71)	0.00	(35,173.78)	(92,728.39)	57,554.61		(62)
222420 CCBF reserv-obligatory	(32,337.44)	0.00	0.00	(32,337.44)	(88,363.45)	56,026.01		(63)
222421 Federal gas tax reserve-in	(1,940.63)	(895.71)	0.00	(2,836.34)	(4,364.94)	1,528.60		(35)
SS Retained earnings	(3,396,375.22)	112,799.05	0.00	(3,283,576.17)	(3,426,657.51)	143,081.34		(4)

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Account	Prelim	Adj's	Reclass	Rep	Rep 12/24	Amount	Chg %	%Chg
SS. 1 Equity in Tangible Capital	(2,199,794.18)	(263,270.70)	0.00	(2,463,064.88)	(2,199,794.18)	(263,270.70)		12
300100 Equity in Tangible Capital	(2,199,794.18)	(263,270.70)	0.00	(2,463,064.88)	(2,199,794.18)	(263,270.70)		12
SS. 2 Reserves & Reserve Fund:	(1,130,495.40)	(37,657.82)	0.00	(1,168,153.22)	(1,083,781.98)	(84,371.24)		8
SS. 2. 1 Reserves	(466,633.34)	32,363.16	0.00	(434,270.18)	(419,766.08)	(14,504.10)		3
315010 Reserve-working funds	(198,955.80)	(112,212.82)	0.00	(311,168.62)	(198,955.80)	(112,212.82)		56
315203 Reserve-Covid Restart	(35,038.40)	(342.37)	0.00	(35,380.77)	(35,038.40)	(342.37)		1
315204 Reserve - Cannabis	(20,985.25)	(66.00)	0.00	(21,051.25)	(20,779.61)	(271.64)		1
315205 Reserve-office equipment	(18,930.43)	0.00	0.00	(18,930.43)	(13,930.43)	(5,000.00)		36
315206 Reserve-Succession Plan	(61,095.29)	59,600.89	0.00	(1,494.40)	(61,095.29)	59,600.89		(98)
315207 Reserve-Physician Recrui	(4,350.00)	0.00	0.00	(4,350.00)	(4,350.00)	0.00		0
315208 Reserve - VolunteerFundr	(420.16)	0.00	0.00	(420.16)	(420.16)	0.00		0
315209 Reserve-Modernization	(31,726.13)	31,726.13	0.00	0.00	(31,726.13)	31,726.13		(100)
315210 Reserve-fire department	(61,278.41)	51,139.63	0.00	(10,138.78)	(20,639.20)	10,500.42		(51)
315215 Reserve-roads working ca	(28,587.26)	0.00	0.00	(28,587.26)	(28,587.26)	0.00		0
315217 Reserve - Cenotaph	(3,500.00)	0.00	0.00	(3,500.00)	(3,500.00)	0.00		0
315218 Reserve - Enabling Acces	(950.01)	950.01	0.00	0.00	0.00	0.00		0
315292 Reserve-museum working	(816.20)	1,567.69	0.00	751.49	(743.80)	1,495.29		(201)
SS. 2. 2 Reserve Funds	(663,862.06)	(70,020.98)	0.00	(733,883.04)	(664,015.90)	(69,867.14)		11
335205 Reserve fund-building	(149,017.60)	(14,222.32)	0.00	(163,239.92)	(149,017.60)	(14,222.32)		10
335210 Reserve fund-fire equipm	(193,930.28)	79,493.44	0.00	(114,436.84)	(96,965.14)	(17,471.70)		18
335215 Reserve fund-roads equip	(195,392.46)	(28,844.00)	0.00	(224,236.46)	(195,392.46)	(28,844.00)		15
335290 Reserve fund-general	(167,579.39)	(7,437.25)	0.00	(175,016.64)	(167,579.39)	(7,437.25)		4
335295 Resrve fund - Grace Unite	(21,067.80)	(1,032.24)	0.00	(22,100.04)	(21,067.80)	(1,032.24)		5
335298 Reserve fund-musuem bu	(32,626.81)	(2,226.33)	0.00	(34,853.14)	(33,993.51)	(859.63)		3
340000 General surplus(defict)	95,752.28	(95,752.28)	0.00	0.00	0.00	0.00		0
SS. 3 General Surplus or Deficit	(66,085.64)	413,727.57	0.00	347,641.93	(143,081.35)	490,723.28		(343)
370000 Alloc to reserves from as-	26,279.44	(21,275.16)	0.00	5,004.28	26,207.04	(21,202.76)		(81)
373000 Alloc from reserves to as-	40,857.06	(31,357.25)	0.00	9,499.81	(12,432.95)	21,932.76		(176)
376000 Alloc to reserve funds fro	52,136.96	17,730.18	0.00	69,867.14	28,503.66	41,363.48		145
382000 Alloc from as-gs to as-cta	17,154.19	460,026.58	0.00	477,180.77	17,154.19	460,026.58		2682
385000 Alloc to as-gs from as-cta	(202,513.29)	(11,396.78)	0.00	(213,910.07)	(202,513.29)	(11,396.78)		6
ZZ. 1 Trust funds - Cash	19,810.50	(3,812.50)	0.00	15,998.00	15,798.00	200.00		1
101055 Bank-Hi Savings (GU Cen	19,810.50	0.00	0.00	19,810.50	19,391.90	418.60		2
101056 Due to operations fund	0.00	(3,812.50)	0.00	(3,812.50)	(3,593.90)	(218.60)		6
ZZ. 2 Trust funds	(15,798.00)	(200.00)	0.00	(15,998.00)	(15,798.00)	(200.00)		1
222440 Cemetery Care Mtce Resf	(15,798.00)	(200.00)	0.00	(15,998.00)	(15,798.00)	(200.00)		1
TAX_M Taxation	(870,671.16)	135.27	0.00	(870,535.89)	(799,412.47)	(71,123.42)		9
TAX_M. 1 Taxation - Municipal	(863,594.89)	0.00	0.00	(863,594.89)	(793,011.47)	(70,583.42)		9
401000 Tax levy-municipal	(862,752.87)	0.00	0.00	(862,752.87)	(789,806.37)	(72,946.50)		9
402000 Tax Levy-supplemental-m	(1,328.45)	0.00	0.00	(1,328.45)	(3,519.40)	2,190.95		(62)
403000 Mun tax write offs	486.43	0.00	0.00	486.43	314.30	172.13		55

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JG 2026-05-02	KR 2026-05-04	JAA 2026-05-07

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Account	Prelim	Adj's	Reclass	Rep	Rep 12/24	Amount	Chg %Chg
TAX_M. 2 Taxation - In lieu	(6,941.00)	0.00	0.00	(6,941.00)	(6,401.00)	(540.00)	8
411000 Grant-in-lieu-ontario	(5,589.33)	0.00	0.00	(5,589.33)	(5,154.23)	(435.10)	8
412000 Grant-in-lieu-municipal	(1,351.67)	0.00	0.00	(1,351.67)	(1,246.77)	(104.90)	8
TAX_M. 3 Taxation - Education	(135.27)	135.27	0.00	0.00	0.00	0.00	0
415000 Tax levy-school board	(138,803.26)	0.00	0.00	(138,803.26)	(138,330.40)	(472.86)	0
415100 Tax levy-supplemental sct	(213.46)	0.00	0.00	(213.46)	(609.91)	396.45	(65)
415200 Tax levy-french school	(84.15)	0.00	0.00	(84.15)	(84.15)	0.00	0
418000 Board of education	138,803.26	135.27	0.00	138,938.53	137,849.20	1,089.33	1
418100 Brd of education-tax write	78.19	0.00	0.00	78.19	1,091.11	(1,012.92)	(93)
419000 French public school boar	84.15	0.00	0.00	84.15	84.15	0.00	0
GRA Grants	(815,880.94)	(12,732.05)	0.00	(828,612.99)	(261,436.90)	(567,176.09)	217
GRA. O Grants - Ontario	(403,839.01)	(13,202.74)	0.00	(417,041.75)	(311,600.00)	(105,441.75)	34
GRA. O. 1 Ontario - uncondition	(403,839.01)	(13,202.74)	0.00	(417,041.75)	(311,600.00)	(105,441.75)	34
420620 Ontario-OMPF grant	(330,700.00)	0.00	0.00	(330,700.00)	(311,600.00)	(19,100.00)	6
420695 Ontario-NOHFC Grant	(17,501.17)	(17,498.83)	0.00	(35,000.00)	0.00	(35,000.00)	0
422100 Ontario-fire	(47,045.66)	0.00	0.00	(47,045.66)	0.00	(47,045.66)	0
428700 Ontario-Fire Prevention G	(8,592.18)	4,296.09	0.00	(4,296.09)	0.00	(4,296.09)	0
GRA.CAP. O Ontario Capital Gra	(330,994.82)	2,068.73	0.00	(328,926.09)	0.00	(328,926.09)	0
453100 Ontario-capital grant-road	(330,994.82)	2,068.73	0.00	(328,926.09)	0.00	(328,926.09)	0
GRA. C Grants - Canada	0.00	(1,598.04)	0.00	(1,598.04)	(2,176.90)	578.86	(27)
GRA. C. 17 Canada - museum	0.00	(1,598.04)	0.00	(1,598.04)	(2,176.90)	578.86	(27)
438700 Canada-museum	0.00	(1,598.04)	0.00	(1,598.04)	(2,176.90)	578.86	(27)
GRA.CAP. C Canada capital gra	(81,047.11)	0.00	0.00	(81,047.11)	52,340.00	(133,387.11)	(255)
461200 Canada-capital grant-gg	0.00	0.00	0.00	0.00	52,340.00	(52,340.00)	(100)
463100 Canada-capital grant-road	(81,047.11)	0.00	0.00	(81,047.11)	0.00	(81,047.11)	0
OMUN Other municipalities	(36,436.69)	34,239.25	0.00	(2,197.44)	(2,629.86)	432.42	(16)
OMUN. 3 Mun - fire	(36,436.69)	34,239.25	0.00	(2,197.44)	(2,629.86)	432.42	(16)
442101 Other mun-village HB 50%	(34,239.25)	34,239.25	0.00	0.00	0.59	(0.59)	(100)
442700 Other mun-provincial offer	(2,197.44)	0.00	0.00	(2,197.44)	(2,630.45)	433.01	(16)
REV User Fees & Service Charge	(4,649.89)	(2,024.85)	0.00	(6,674.74)	(7,766.47)	1,091.73	(14)
REV. 1 Fees - general	(1,776.00)	788.00	0.00	(988.00)	(493.03)	(494.97)	100
471100 Fees-tax certificates	(200.00)	0.00	0.00	(200.00)	(205.00)	5.00	(2)
472100 Fees-Fire Donations	(1,576.00)	788.00	0.00	(788.00)	(288.03)	(499.97)	174
REV. 5 Fees - roads unpaved	(2,323.89)	0.00	0.00	(2,323.89)	(3,191.75)	867.86	(27)
473170 Fees-aggregate resources	(2,323.89)	0.00	0.00	(2,323.89)	(3,191.75)	867.86	(27)

Township of Hilton
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Account	Prelim	Adj's	Reclass	Rep	Rep 12/24	Amount	Chg %	Chg
REV. 12 Fees - museum	0.00	(2,812.85)	0.00	(2,812.85)	(3,681.69)	868.84		(24)
478700 Fees-museum	0.00	(2,812.85)	0.00	(2,812.85)	(3,681.69)	868.84		(24)
REV. 14 Fees - planning	(550.00)	0.00	0.00	(550.00)	(400.00)	(150.00)		38
479100 Fees-zoning fees	(400.00)	0.00	0.00	(400.00)	(400.00)	0.00		0
479120 Fees-shoreroad applicatio	(150.00)	0.00	0.00	(150.00)	0.00	(150.00)		0
OTH Other Revenues	(70,014.19)	10,830.87	0.00	(59,183.32)	(55,458.56)	(3,724.76)		7
OTH. 2 Licences and permits	(12,501.32)	(135.27)	0.00	(12,636.59)	(8,596.08)	(4,040.51)		47
480100 Lic, permits-building perm	(12,392.60)	0.00	0.00	(12,392.60)	(7,077.00)	(5,315.60)		75
495000 Other revenue-miscellaneous	(108.72)	(135.27)	0.00	(243.99)	(1,519.08)	1,275.09		(84)
OTH. 4 Penalties & interest on t	(12,394.76)	3,747.22	0.00	(8,647.54)	(10,428.67)	1,781.13		(17)
493000 Penalties & interest on ta	(12,394.76)	3,747.22	0.00	(8,647.54)	(10,428.67)	1,781.13		(17)
OTH. 5 Investment income	(43,669.17)	7,211.52	0.00	(36,457.65)	(31,839.91)	(4,617.74)		15
496000 Bank interest-general	(5,969.96)	0.00	0.00	(5,969.96)	(4,341.51)	(1,628.45)		38
496102 Bank int-oblig-gas tax	(3,320.02)	895.71	0.00	(2,424.31)	0.00	(2,424.31)		0
496200 Interest-reserve funds-bar	(34,379.19)	6,315.81	0.00	(28,063.38)	(27,498.40)	(564.98)		2
OTH. 6 Miscellaneous & other	(1,325.00)	7.40	0.00	(1,317.60)	(4,593.90)	3,276.30		(71)
478750 Fees- Cemetery - Grace L	(1,325.00)	7.40	0.00	(1,317.60)	(3,593.90)	2,276.30		(63)
497000 Donations/severances/Sh	0.00	0.00	0.00	0.00	(1,000.00)	1,000.00		(100)
OTH. 8 Donations and other	(123.94)	0.00	0.00	(123.94)	0.00	(123.94)		0
478100 Fees-park-subdivider cont	(123.94)	0.00	0.00	(123.94)	0.00	(123.94)		0
GEN General Government	354,547.45	18,872.81	0.00	373,420.26	295,833.49	77,586.77		26
GEN. C Governance - Council	24,861.45	0.00	7,500.00	32,361.45	40,680.59	(8,319.14)		(20)
GEN. C. 1 Council - wages	15,391.36	0.00	0.00	15,391.36	23,055.22	(7,663.86)		(33)
511100 Council honorariums	15,140.00	0.00	0.00	15,140.00	22,742.89	(7,602.89)		(33)
511110 Council CPP	251.36	0.00	0.00	251.36	312.33	(60.97)		(20)
GEN. C. 2 Council - materials	9,470.09	0.00	7,500.00	16,970.09	17,625.37	(655.28)		(4)
511470 Human Resources - contri	9,177.74	0.00	(9,177.74)	0.00	0.00	0.00		0
511480 Integrity Commissioner Se	92.35	0.00	16,677.74	16,770.09	17,425.37	(655.28)		(4)
511490 Council travel	200.00	0.00	0.00	200.00	200.00	0.00		0
GEN. G Corp Management - Adn	329,686.00	18,872.81	(7,500.00)	341,058.81	255,152.90	85,905.91		34
GEN. G. 1 Admin - wages	206,624.68	0.00	0.00	206,624.68	121,844.47	84,780.21		70
512100 Admin salaries	164,596.21	0.00	0.00	164,596.21	94,276.22	70,319.99		75
512210 Admin-cpp	7,696.25	0.00	0.00	7,696.25	4,557.56	3,138.69		69
512220 Admin-ei	2,912.94	0.00	0.00	2,912.94	2,303.97	608.97		26
512230 Admin-wsib	303.21	0.00	0.00	303.21	1,374.79	(1,071.58)		(78)
512240 Admin-omers	13,401.16	0.00	0.00	13,401.16	7,939.03	5,462.13		69
512250 Admin-group	15,119.71	0.00	0.00	15,119.71	10,523.93	4,595.78		44

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Prepared by	Detail Rev	Gen Rev
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Account	Prelim	Adj's	Reclass	Rep	Rep 12/24	Amount	Chg %	%Chg
512260 Admin-eht	2,595.20	0.00	0.00	2,595.20	868.97	1,726.23	199	
GEN. G. 2 Admin - materials	61,336.65	5,199.02	(7,500.00)	59,035.67	49,365.41	9,670.26	20	
512330 Misc expenses	7,679.81	0.00	(7,500.00)	179.81	5,273.27	(5,093.46)	(97)	
512331 Misc expenses-Fire Volun	0.00	0.00	0.00	0.00	955.27	(955.27)	(100)	
512347 Tech Support	3,367.92	0.00	0.00	3,367.92	1,358.19	2,009.73	148	
512350 Postage	1,086.22	0.00	0.00	1,086.22	1,211.05	(124.83)	(10)	
512400 Photocopier maintenance	780.46	0.00	0.00	780.46	880.86	(100.40)	(11)	
512410 Office building mtce	7,016.27	0.00	0.00	7,016.27	1,623.35	5,392.92	332	
512420 Office Supplies	2,100.09	1,294.31	0.00	3,394.40	768.60	2,625.80	342	
512424 Computer equipment/sof	10,549.53	0.00	0.00	10,549.53	8,353.62	2,195.91	26	
512432 Office furnishing	407.02	0.00	0.00	407.02	234.03	172.99	74	
512440 Subscriptions & dues	1,769.86	0.00	0.00	1,769.86	4,713.86	(2,944.00)	(62)	
512450 Stationery	439.74	3,899.21	0.00	4,338.95	2,917.06	1,421.89	49	
512480 Administration training	4,477.89	0.00	0.00	4,477.89	2,167.34	2,310.55	107	
512490 Administration travel	1,356.48	0.00	0.00	1,356.48	173.50	1,182.98	682	
512570 Insurance	14,884.44	5.50	0.00	14,889.94	14,257.96	631.98	4	
512680 Telephone	2,823.71	0.00	0.00	2,823.71	2,295.21	528.50	23	
512690 Office utilities	2,597.21	0.00	0.00	2,597.21	2,182.24	414.97	19	
GEN. G. 3 Admin - contracted s	52,760.44	0.00	0.00	52,760.44	65,886.63	(13,126.19)	(20)	
512510 Advertising	1,143.07	0.00	0.00	1,143.07	2,802.42	(1,659.35)	(59)	
512512 Audit fees	20,470.04	0.00	0.00	20,470.04	24,270.06	(3,800.02)	(16)	
512516 Assessment services	18,360.56	0.00	0.00	18,360.56	17,957.28	403.28	2	
512580 Legal fees	7,468.68	0.00	0.00	7,468.68	15,720.01	(8,251.33)	(52)	
512590 Website maintenance	1,434.49	0.00	0.00	1,434.49	1,221.12	213.37	17	
512612 TCA implementation	2,316.54	0.00	0.00	2,316.54	2,206.22	110.32	5	
512682 Internet	1,567.06	0.00	0.00	1,567.06	1,709.52	(142.46)	(8)	
GEN. G. 4 Admin - rents & finan	8,964.23	(205.64)	0.00	8,758.59	5,660.80	3,097.79	55	
512700 Bank service charges	721.27	(205.64)	0.00	515.63	1,165.58	(649.95)	(56)	
512720 Donations/gifts	8,242.96	0.00	0.00	8,242.96	4,495.22	3,747.74	83	
GEN. G. 7 Admin - Amortization	0.00	13,879.43	0.00	13,879.43	12,395.59	1,483.84	12	
512900 Amortization-corporate m	0.00	13,879.43	0.00	13,879.43	12,395.59	1,483.84	12	
PRO Protective Services	219,233.91	(72,084.82)	0.00	147,149.09	124,155.73	22,993.36	19	
PRO. F Fire	73,340.53	(46,863.43)	0.00	26,477.10	27,785.54	(1,308.44)	(5)	
PRO. F. 1 Fire - wages	9,761.54	(4,880.78)	0.00	4,880.76	5,454.24	(573.48)	(11)	
521100 FireChief-wages	4,200.00	(2,130.77)	0.00	2,069.23	1,276.76	792.47	62	
521110 Firefighters-honorarium	5,500.01	(2,750.01)	0.00	2,750.00	2,250.00	500.00	22	
521230 Fire-wsib	0.00	0.00	0.00	0.00	1,881.00	(1,881.00)	(100)	
521260 Fire-eht	61.53	0.00	0.00	61.53	46.48	15.05	32	
PRO. F. 2 Fire - materials	60,057.83	(46,784.08)	0.00	13,273.75	11,975.91	1,297.84	11	
521330 Fire-miscellaneous	1,129.02	(564.51)	0.00	564.51	(465.01)	1,029.52	(221)	
521400 Fire Truck-repairs and ma	4,415.98	(2,207.99)	0.00	2,207.99	671.18	1,536.81	229	
521410 Fire Building maintenance	372.66	(186.33)	0.00	186.33	42.53	143.80	338	

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Account	Prelim	Adj's	Reclass	Rep	Rep 12/24	Amount	Chg	%Chg
521420 Compressor maintenance	1,571.37	(785.69)	0.00	785.68	1,809.20	(1,023.52)	(57)	
521438 Fire Prevention	62.70	(31.33)	0.00	31.37	283.11	(251.74)	(89)	
521450 Fire Equipment/purchases	1,698.30	(849.15)	0.00	849.15	51.90	797.25	1536	
521460 Fire Truck-fuel	417.68	(208.84)	0.00	208.84	166.93	41.91	25	
521470 Fire Turnout gear	18,454.68	(18,454.68)	0.00	0.00	0.00	0.00	0	
521475 SCBAs	16,135.06	(16,135.06)	0.00	0.00	0.00	0.00	0	
521570 Fire Insurance	12,979.40	(5,950.01)	0.00	7,029.39	7,351.72	(322.33)	(4)	
521610 Fire Inspections	508.80	(254.40)	0.00	254.40	1,332.92	(1,078.52)	(81)	
521690 Fire Power	2,312.18	(1,156.09)	0.00	1,156.09	731.43	424.66	58	
PRO. F. 3 Fire - contracted ser	3,521.16	(1,760.58)	0.00	1,760.58	2,778.14	(1,017.56)	(37)	
521512 Audit fees	0.00	0.00	0.00	0.00	571.63	(571.63)	(100)	
521600 Hydrant maintenance	633.48	(316.74)	0.00	316.74	810.00	(493.26)	(61)	
521682 Fire Communications exp	2,887.68	(1,443.84)	0.00	1,443.84	1,396.51	47.33	3	
PRO. F. 7 Fire - amortization	0.00	6,562.01	0.00	6,562.01	7,577.25	(1,015.24)	(13)	
521900 Amortization-fire	0.00	6,562.01	0.00	6,562.01	7,577.25	(1,015.24)	(13)	
PRO. P Policing	85,892.30	(182.59)	0.00	85,709.71	81,853.64	3,856.07	5	
PRO. P. 3 Police - contracted s	85,892.30	(182.59)	0.00	85,709.71	81,853.64	3,856.07	5	
522600 Policing	85,005.14	(182.59)	0.00	84,822.55	81,429.00	3,393.55	4	
524600 Bylaw Enforcement Contr	310.50	0.00	0.00	310.50	175.50	135.00	77	
524610 Bylaw Enforcement-Mileag	383.04	0.00	0.00	383.04	179.20	203.84	114	
524620 Bylaw Enforcement-Mater	193.62	0.00	0.00	193.62	69.94	123.68	177	
PRO. I Protection Inspection	2,308.14	0.00	0.00	2,308.14	3,472.29	(1,164.15)	(34)	
PRO. I. 3 Protection - contract	2,308.14	0.00	0.00	2,308.14	3,472.29	(1,164.15)	(34)	
525510 Algoma veterinary com	60.14	0.00	0.00	60.14	60.14	0.00	0	
526620 Emergency response-911	212.80	0.00	0.00	212.80	182.59	30.21	17	
526640 Emergency management	2,035.20	0.00	0.00	2,035.20	3,229.56	(1,194.36)	(37)	
PRO. B Building Inspection	13,096.22	0.00	0.00	13,096.22	11,044.26	2,051.96	19	
PRO. B. 2 Building - materials	1,859.09	0.00	0.00	1,859.09	1,550.75	308.34	20	
525610 Building inspection-mileag	1,859.09	0.00	0.00	1,859.09	1,550.75	308.34	20	
PRO. B. 3 Building - contracted	11,237.13	0.00	0.00	11,237.13	9,493.51	1,743.62	18	
525600 Building inspections-contr	11,237.13	0.00	0.00	11,237.13	9,493.51	1,743.62	18	
PRO. EM Emergency Measures	44,596.72	(25,038.80)	0.00	19,557.92	0.00	19,557.92	0	
PRO. EM. 2 Emergency Measure	44,596.72	(25,038.80)	0.00	19,557.92	0.00	19,557.92	0	
526320 Emergency measures-ma	43,122.16	(25,038.80)	0.00	18,083.36	0.00	18,083.36	0	
526510 Emergency measures-adv	1,474.56	0.00	0.00	1,474.56	0.00	1,474.56	0	
TRA Transportation Services	258,583.03	193,411.40	0.00	451,994.43	408,725.91	43,268.52	11	
TRA. RP Roads Paved	83,004.73	164,479.82	0.00	247,484.55	232,388.44	15,096.11	6	

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Account	Prelim	Adj's	Reclass	Rep	Rep 12/24	Amount	Chg %	%Chg
TRA. RP. 1 Roads paved - wages	54,137.41	0.00	0.00	54,137.41	55,476.58	(1,339.17)	(2)	
531100 Roads-wages-paved 25%	30,453.64	0.00	0.00	30,453.64	28,643.97	1,809.67	6	
531210 Roads-cpp	6,192.83	0.00	0.00	6,192.83	5,997.72	195.11	3	
531220 Roads-ei	2,533.21	0.00	0.00	2,533.21	1,620.54	912.67	56	
531230 Roads-wsib	374.75	0.00	0.00	374.75	3,289.50	(2,914.75)	(89)	
531240 Roads-omers	10,452.11	0.00	0.00	10,452.11	12,100.06	(1,647.95)	(14)	
531250 Roads-group	2,339.69	0.00	0.00	2,339.69	2,290.86	48.83	2	
531260 Roads-eh	1,791.18	0.00	0.00	1,791.18	1,533.93	257.25	17	
TRA. RP. 2 Roads paved - mater	28,867.32	43.58	0.00	28,910.90	21,800.57	7,110.33	33	
531330 Roads-miscellaneous-pav	975.36	0.00	0.00	975.36	859.16	116.20	14	
531360 Truck maintenance-paved	4,542.70	0.00	0.00	4,542.70	1,003.29	3,539.41	353	
531362 Truck fuel-paved 30%	3,829.61	0.00	0.00	3,829.61	2,997.77	831.84	28	
531370 Tractor maintenance-pave	1,411.58	0.00	0.00	1,411.58	84.65	1,326.93	1568	
531380 Excavator maintenance-pa	0.00	0.00	0.00	0.00	839.07	(839.07)	(100)	
531390 Misc equipment expense-j	323.59	0.00	0.00	323.59	585.75	(262.16)	(45)	
531424 Culverts-paved	0.00	0.00	0.00	0.00	122.11	(122.11)	(100)	
531450 Signs & posts-paved 40%	1,425.74	0.00	0.00	1,425.74	0.00	1,425.74	0	
531460 Hard top patching 100%	5,280.52	0.00	0.00	5,280.52	7,223.18	(1,942.66)	(27)	
531464 Shop supplies-paved 30%	1,260.10	0.00	0.00	1,260.10	437.41	822.69	188	
531470 Small tools -paved 33%	1,599.22	0.00	0.00	1,599.22	162.09	1,437.13	887	
531480 Training & seminars-pave	90.75	0.00	0.00	90.75	0.00	90.75	0	
531481 Memberships- Paved - 25	48.75	0.00	0.00	48.75	158.46	(109.71)	(69)	
531490 Mileage - paved 33%	45.86	0.00	0.00	45.86	0.00	45.86	0	
531570 Insurance-paved 33%	5,993.53	43.58	0.00	6,037.11	6,144.25	(107.14)	(2)	
531680 Telephone-paved 30%	721.53	0.00	0.00	721.53	601.78	119.75	20	
531690 Utilities-paved 20%	1,318.48	0.00	0.00	1,318.48	581.60	736.88	127	
TRA. RP. 7 Roads paved - amort	0.00	164,436.24	0.00	164,436.24	155,111.29	9,324.95	6	
531900 Amortization-roads-paved	0.00	164,436.24	0.00	164,436.24	155,111.29	9,324.95	6	
TRA. RU Roads Unpaved	98,757.71	9,354.33	0.00	108,112.04	95,975.38	12,136.66	13	
TRA. RU. 1 Roads unpaved - wa	59,028.01	0.00	0.00	59,028.01	61,542.45	(2,514.44)	(4)	
532100 Roads-Wages-unpaved 4	54,816.58	0.00	0.00	54,816.58	57,418.89	(2,602.31)	(5)	
532200 Roads-Benefits-unpaved	4,211.43	0.00	0.00	4,211.43	4,123.56	87.87	2	
TRA. RU. 2 Roads unpaved - ma	39,729.70	43.58	0.00	39,773.28	20,903.01	18,870.27	90	
532330 Roads-miscellaneous-unp	975.36	0.00	0.00	975.36	859.16	116.20	14	
532350 Grader maintenance-unpæ	3,122.85	0.00	0.00	3,122.85	1,356.67	1,766.18	130	
532352 Grader fuel-unpaved - 70%	1,631.76	0.00	0.00	1,631.76	2,353.64	(721.88)	(31)	
532360 Truck maintenance-unpav	4,542.70	0.00	0.00	4,542.70	1,003.29	3,539.41	353	
532362 Truck fuel-unpaved 30%	3,829.60	0.00	0.00	3,829.60	2,997.77	831.83	28	
532370 Tractor maintenance-unpæ	1,411.58	0.00	0.00	1,411.58	84.65	1,326.93	1568	
532380 Excavator maintenance-ui	0.00	0.00	0.00	0.00	2,517.22	(2,517.22)	(100)	
532390 Misc equipment expense-i	323.59	0.00	0.00	323.59	585.75	(262.16)	(45)	
532420 Calcium Chloride-unpavec	8,918.95	0.00	0.00	8,918.95	0.00	8,918.95	0	
532424 Culverts-unpaved	0.00	0.00	0.00	0.00	488.45	(488.45)	(100)	
532428 Gravel-unpaved 100%	1,026.60	0.00	0.00	1,026.60	0.00	1,026.60	0	

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Account	Prelim	Adj's	Reclass	Rep	Rep 12/24	Amount	Chg %Chg
532450 Signs & Posts-unpaved 60%	2,138.60	0.00	0.00	2,138.60	0.00	2,138.60	0
532464 Shop supplies-unpaved 3%	1,469.98	0.00	0.00	1,469.98	510.36	959.62	188
532470 Small Tools - Unpaved 33	1,599.23	0.00	0.00	1,599.23	162.09	1,437.14	887
532480 Training & seminars-unpa	90.75	0.00	0.00	90.75	0.00	90.75	0
532481 Memberships- Unpaved -	87.75	0.00	0.00	87.75	285.23	(197.48)	(69)
532490 Mileage - unpaved 33%	45.86	0.00	0.00	45.86	0.00	45.86	0
532570 Insurance-unpaved 33%	5,993.53	43.58	0.00	6,037.11	6,144.25	(107.14)	(2)
532680 Telephone-unpaved 50%	1,202.53	0.00	0.00	1,202.53	972.88	229.65	24
532690 Utilities-unpaved 20%	1,318.48	0.00	0.00	1,318.48	581.60	736.88	127
TRA. RU. 7 Roads unpaved - am	0.00	9,310.75	0.00	9,310.75	13,529.92	(4,219.17)	(31)
532900 Amortization-roads-unpav	0.00	9,310.75	0.00	9,310.75	13,529.92	(4,219.17)	(31)
TRA. WC Winter Control Except :	76,820.59	19,577.25	0.00	96,397.84	80,362.09	16,035.75	20
TRA. WC. 1 Winter Control - wag	39,352.01	0.00	0.00	39,352.01	41,028.29	(1,676.28)	(4)
535100 Roads-Wages-winter cont	36,544.39	0.00	0.00	36,544.39	38,279.25	(1,734.86)	(5)
535200 Roads-Benefits-winter cor	2,807.62	0.00	0.00	2,807.62	2,749.04	58.58	2
TRA. WC. 2 Winter Control - mat	37,468.58	44.89	0.00	37,513.47	25,623.85	11,889.62	46
535330 Roads-miscellaneous-wini	836.02	0.00	0.00	836.02	736.42	99.60	14
535350 Grader mtce- winter contr	1,338.38	0.00	0.00	1,338.38	581.43	756.95	130
535352 Grader fuel-winter control	699.32	0.00	0.00	699.32	1,008.68	(309.36)	(31)
535360 Truck mtce. winter control	6,056.96	0.00	0.00	6,056.96	1,337.73	4,719.23	353
535362 Truck fuel-winter control	5,106.08	0.00	0.00	5,106.08	3,996.94	1,109.14	28
535370 Tractor mtce - winter cont	705.78	0.00	0.00	705.78	42.34	663.44	1567
535390 Misc equip exp winter con	277.35	0.00	0.00	277.35	501.82	(224.47)	(45)
535430 Sand-winter control 100%	8,521.47	0.00	0.00	8,521.47	8,044.73	476.74	6
535464 Shop supplies-winter cont	1,469.98	0.00	0.00	1,469.98	510.36	959.62	188
535470 Small Tools - Winter Cont	1,646.27	0.00	0.00	1,646.27	167.00	1,479.27	886
535480 Training & sem winter con	93.50	0.00	0.00	93.50	0.00	93.50	0
535481 Memberships- Winter con	58.50	0.00	0.00	58.50	190.14	(131.64)	(69)
535490 Mileage - winter control	47.24	0.00	0.00	47.24	0.00	47.24	0
535570 Insurance-winter control 3	6,175.16	44.89	0.00	6,220.05	6,330.46	(110.41)	(2)
535680 Telephone-winter control	480.97	0.00	0.00	480.97	431.01	49.96	12
535690 Utilities-winter control	3,955.60	0.00	0.00	3,955.60	1,744.79	2,210.81	127
TRA. WC. 7 Winter Control - am	0.00	19,532.36	0.00	19,532.36	13,709.95	5,822.41	42
535900 Amortization-winter ctrl-e	0.00	19,532.36	0.00	19,532.36	13,709.95	5,822.41	42
ENV Environmental Services	38,100.41	0.00	0.00	38,100.41	53,085.87	(14,985.46)	(28)
ENV. G Garbage	30,639.39	0.00	0.00	30,639.39	36,528.09	(5,888.70)	(16)
ENV. G. 3 Garbage - contracted	30,639.39	0.00	0.00	30,639.39	36,528.09	(5,888.70)	(16)
546600 Dump expense	29,964.72	0.00	0.00	29,964.72	36,528.09	(6,563.37)	(18)
546610 Special waste disposal	674.67	0.00	0.00	674.67	0.00	674.67	0
ENV. R Recycling	7,461.02	0.00	0.00	7,461.02	16,557.78	(9,096.76)	(55)

Township of Hilton
Year End: December 31, 2025
Leadsheet Summary

Prepared by	Detail Rev	Gen Rev
JG 2026-05-02	KR 2026-05-04	JAA 2026-05-07

0. 06-13

Account	Prelim	Adj's	Reclass	Rep	Rep 12/24	Amount	Chg %Chg
ENV. R. 3 Recycling - contracte	7,461.02	0.00	0.00	7,461.02	16,557.78	(9,096.76)	(55)
547600 Recycling	7,461.02	0.00	0.00	7,461.02	16,557.78	(9,096.76)	(55)
HEA Health Services	29,065.24	0.00	163,034.07	192,099.31	173,590.67	18,508.64	11
HEA. P Public Health	17,848.00	0.00	0.00	17,848.00	16,374.00	1,474.00	9
HEA. P. 5 Public Health - exter	17,848.00	0.00	0.00	17,848.00	16,374.00	1,474.00	9
551800 Algoma health unit-extern:	17,848.00	0.00	0.00	17,848.00	16,374.00	1,474.00	9
HEA. A Ambulance Services	0.00	0.00	163,034.07	163,034.07	153,211.44	9,822.63	6
HEA. A. 5 Ambulance - transfers	0.00	0.00	163,034.07	163,034.07	153,211.44	9,822.63	6
553800 Ambulance services	0.00	0.00	163,034.07	163,034.07	153,211.44	9,822.63	6
HEA. C Cemeteries	11,217.24	0.00	0.00	11,217.24	4,005.23	7,212.01	180
HEA. C. 1 Cemetery - wages	3,529.34	0.00	0.00	3,529.34	2,071.31	1,458.03	70
555100 Cemetery - wages	2,966.54	0.00	0.00	2,966.54	1,807.00	1,159.54	64
555210 Cemetery-cpp	159.33	0.00	0.00	159.33	35.52	123.81	349
555220 Cemetery - ei	65.43	0.00	0.00	65.43	10.78	54.65	507
555230 Cemetery - wsib	29.88	0.00	0.00	29.88	57.08	(27.20)	(48)
555240 Cemetery - OMERS	262.02	0.00	0.00	262.02	140.52	121.50	86
555260 Cemetery - eht	46.14	0.00	0.00	46.14	20.41	25.73	126
HEA. C. 2 Cemetery - materials	7,687.90	0.00	0.00	7,687.90	1,933.92	5,753.98	298
555320 Cemetery - materials and	4,126.30	0.00	0.00	4,126.30	656.84	3,469.46	528
555600 Cemetery - maintenance-c	3,561.60	0.00	0.00	3,561.60	0.00	3,561.60	0
584320 Cemetery - miscellaneous	0.00	0.00	0.00	0.00	1,277.08	(1,277.08)	(100)
SOC Social & Family Services	336,690.00	0.00	(163,034.07)	173,655.93	171,418.57	2,237.36	1
SOC. B Social - board transfers	336,690.00	0.00	(163,034.07)	173,655.93	171,418.57	2,237.36	1
561800 General welfare-external t	336,690.00	0.00	(292,396.86)	44,293.14	39,883.00	4,410.14	11
563800 Child care-external tsf	0.00	0.00	25,730.11	25,730.11	30,862.23	(5,132.12)	(17)
571800 Social housing-external ts	0.00	0.00	103,632.68	103,632.68	100,673.34	2,959.34	3
REC Recreation & Cultural Servi	33,671.36	6,174.66	0.00	39,846.02	37,720.17	2,125.85	6
REC. P Parks	1,675.13	189.28	0.00	1,864.41	2,507.19	(642.78)	(26)
REC. P. 1 Parks - wages	1,176.19	0.00	0.00	1,176.19	962.94	213.25	22
581100 Parks-wages	997.17	0.00	0.00	997.17	728.63	268.54	37
581210 Parks-cpp	54.39	0.00	0.00	54.39	94.72	(40.33)	(43)
581220 Parks-ei	22.34	0.00	0.00	22.34	28.75	(6.41)	(22)
581230 Parks-wsib	4.97	0.00	0.00	4.97	23.02	(18.05)	(78)
581240 Parks - OMERS	81.57	0.00	0.00	81.57	79.59	1.98	2
581260 Parks-eht	15.75	0.00	0.00	15.75	8.23	7.52	91
REC. P. 2 Parks - materials	498.94	0.00	0.00	498.94	1,354.96	(856.02)	(63)

Township of Hilton
Year End: December 31, 2025
Leadsheet Summary

Prepared by	Detail Rev	Gen Rev
JG 2026-05-02	KR 2026-05-04	JAA 2026-05-07

0. 06-14

Account	Prelim	Adj's	Reclass	Rep	Rep 12/24	Amount	Chg	%Chg
581320 Parks-main/services	498.94	0.00	0.00	498.94	1,354.96	(856.02)	(63)	
REC. P. 7 Parks - amortization	0.00	189.28	0.00	189.28	189.29	(0.01)	0	
581900 Amortization-parks	0.00	189.28	0.00	189.28	189.29	(0.01)	0	
REC. R Recreation Programs	878.99	0.00	0.00	878.99	1,857.48	(978.49)	(53)	
REC. R. 2 Recreation - material	878.99	0.00	0.00	878.99	1,857.48	(978.49)	(53)	
582330 Recreation programs-misc	0.00	0.00	0.00	0.00	500.00	(500.00)	(100)	
582460 Children's programs	793.55	0.00	0.00	793.55	1,325.48	(531.93)	(40)	
582470 Special events	85.44	0.00	0.00	85.44	32.00	53.44	167	
REC. F Recreation Facilities - O	1,063.96	0.00	0.00	1,063.96	808.40	255.56	32	
REC. F. 3 Rec Fac - contracted	1,063.96	0.00	0.00	1,063.96	808.40	255.56	32	
583690 Recreation facil-power-mil	1,063.96	0.00	0.00	1,063.96	808.40	255.56	32	
REC. L Library	21,234.28	0.00	0.00	21,234.28	19,020.45	2,213.83	12	
REC. L. 5 Library - board trans	21,234.28	0.00	0.00	21,234.28	19,020.45	2,213.83	12	
585800 Library-external transfer	21,234.28	0.00	0.00	21,234.28	19,020.45	2,213.83	12	
REC. M Museum	8,819.00	5,985.38	0.00	14,804.38	13,526.65	1,277.73	9	
REC. M. 1 Museum - wages	0.00	9,472.43	0.00	9,472.43	8,959.12	513.31	6	
586100 Museum-wages	0.00	9,472.43	0.00	9,472.43	8,959.12	513.31	6	
REC. M. 2 Museum - materials	0.00	5,011.44	0.00	5,011.44	4,246.29	765.15	18	
586320 Museum-materials & supp	0.00	5,011.44	0.00	5,011.44	4,246.29	765.15	18	
REC. M. 3 Museum - contracted	8,819.00	(8,498.49)	0.00	320.51	321.24	(0.73)	0	
586600 Museum-contracted servic	8,819.00	(8,498.49)	0.00	320.51	321.24	(0.73)	0	
PLA Planning	3,297.00	0.00	0.00	3,297.00	5,255.20	(1,958.20)	(37)	
PLA. P Planning and Zoning	3,297.00	0.00	0.00	3,297.00	5,255.20	(1,958.20)	(37)	
PLA. P. 3	0.00	0.00	0.00	0.00	2,035.20	(2,035.20)	(100)	
591500 Planning - contracted serv	0.00	0.00	0.00	0.00	2,035.20	(2,035.20)	(100)	
PLA. P. 5 Planning - external t	3,297.00	0.00	0.00	3,297.00	3,220.00	77.00	2	
591800 Planning board-external tr	3,297.00	0.00	0.00	3,297.00	3,220.00	77.00	2	
	0.00	0.00	0.00	0.00	0.00	0.00	0	
Net Income (Loss)	524,464.47			347,641.93	(143,081.35)	490,723.28	(343)	

Township of Hilton
Year End: December 31, 2025
Journal Entries
Date: 1999-01-12 To 2025-12-31

Prepared by	Detail Rev	Gen Rev
JG 2026-05-02	KR 2026-05-04	JAA 2026-05-07

0.10

Number	Date	Name	Account No	Reference	Debit	Credit	Recurrence	Misstatement
1	2025-12-31	Board of education	418000	PY-AJE	135.27			
1	2025-12-31	Other revenue-miscellaneous	495000	PY-AJE		135.27		
		To reconcile taxes clearing account per note in TAX.L.						
2	2025-12-31	Deferred Revenue - Grants	222500	GRA. 03	58,113.74			
2	2025-12-31	Ontario-capital grant-roads	453100	GRA. 03		58,113.74		
		To reverse out prior year OCIF amount deferred used in the current year for road construction.						
3	2025-12-31	Bank-museum	105298	CN. 03. 01		145.09		
3	2025-12-31	A/R-museum-canada	110418	CN. 03. 01	114.59			
3	2025-12-31	Museum - Prepaid Expenses	137100	CN. 03. 01	44.76			
3	2025-12-31	A/P-museum-trade & other	212288	CN. 03. 01		649.92		
3	2025-12-31	Reserve-museum working funds	315292	CN. 03. 01	1,495.29			
3	2025-12-31	Reserve fund-museum building	335298	CN. 03. 01		859.63		
3	2025-12-31	Alloc to reserves from as-gs	370000	CN. 03. 01		1,495.29		
3	2025-12-31	Alloc to reserve funds from as-gs	376000	CN. 03. 01	859.63			
3	2025-12-31	Canada-museum	438700	CN. 03. 01		1,598.04		
3	2025-12-31	Fees-museum	478700	CN. 03. 01		2,893.99		
3	2025-12-31	Fees-museum	478700	CN. 03. 01	81.14			
3	2025-12-31	Interest-reserve funds-bank	496200	CN. 03. 01		938.83		
3	2025-12-31	Museum-wages	586100	CN. 03. 01	9,472.43			
3	2025-12-31	Museum-materials & supplies	586320	CN. 03. 01	5,011.44			
3	2025-12-31	Museum-contracted services	586600	CN. 03. 01	320.51			
3	2025-12-31	Museum-contracted services	586600	CN. 03. 01		8,819.00		
		To consolidate museum board into the Township. (BRITNEY DO NOT POST).						
4	2025-12-31	Deferred Revenue - Grants	222500	KK. 03		60,182.47		
4	2025-12-31	Ontario-capital grant-roads	453100	KK. 03	60,182.47			
		To defer OCIF funding contribution as per OCIF - Final Report (GRA.03)						
5	2025-12-31	PS-Fire Turnout gear-50%Hil/50%Vill	162100	U. 03	34,589.74			
5	2025-12-31	Fire Turnout gear	521470	U. 03		18,454.68		
5	2025-12-31	SCBAs	521475	U. 03		16,135.06		
		To capitalize Fire Turnout Gear and Scuba Cylinders and masks purchased in the year.						
6	2025-12-31	Parks reserve fd-interest-obligator	222411	GL - J619		2,743.64		
6	2025-12-31	Interest-reserve funds-bank	496200	GL - J619	2,743.64			
		To reallocate interest from 2025 CCBF.						
7	2025-12-31	GG-municipal office-corporate mgmt	151200	U. 03	25,038.80			
7	2025-12-31	Emergency measures-mat & supplies	526320	U. 03		25,038.80		
		To capitalize generator purchased in the year allocated to an expense account.						
8	2025-12-31	Prepaid Insurance	137000	PY - AJE 2		10,008.55		
8	2025-12-31	Insurance	512570	PY - AJE 2	3,023.17			
8	2025-12-31	Fire Insurance	521570	PY - AJE 2	3,171.13			
8	2025-12-31	Insurance-paved 33%	531570	PY - AJE 2	1,258.71			
8	2025-12-31	Insurance-unpaved 33%	532570	PY - AJE 2	1,258.71			
8	2025-12-31	Insurance-winter control 34%	535570	PY - AJE 2	1,296.83			
		To reverse prior year prepaid.						
9	2025-12-31	Prepaid Insurance	137000	L. 02	9,331.31			
9	2025-12-31	Insurance	512570	L. 02		3,017.67		
9	2025-12-31	Fire Insurance	521570	L. 02		2,631.44		
9	2025-12-31	Insurance-paved 33%	531570	L. 02		1,215.13		

Township of Hilton

Year End: December 31, 2025

Journal Entries

Date: 1999-01-12 To 2025-12-31

Prepared by	Detail Rev	Gen Rev
JG 2026-05-02	KR 2026-05-04	JAA 2026-05-07

0. 10-1

Number	Date	Name	Account No	Reference	Debit	Credit	Recurrence	Misstatement
9	2025-12-31	Insurance-unpaved 33%	532570	L. 02		1,215.13		
9	2025-12-31	Insurance-winter control 34%	535570	L. 02		1,251.94		
To record prepaid insurance for the current year.								
10	2025-12-31	GG-accum amort-municipal office	151201	U. 02		2,570.58		
10	2025-12-31	GG-accum amort-Storage Bldg	151211	U. 02		351.22		
10	2025-12-31	PS-accum amort-firehall	152101	U. 02		1,376.50		
10	2025-12-31	TS-Accum Amort Steel Bldg-Paved 30%	153106	U. 02		308.60		
10	2025-12-31	TS-A amort garage paved	153111	U. 02		804.83		
10	2025-12-31	TS-Accum Amort SteelBldg-Unpavd 35%	153206	U. 02		360.04		
10	2025-12-31	TS-A amort garage unpaved	153211	U. 02		938.97		
10	2025-12-31	TS-accum amort Sand bldg	153406	U. 02		5,822.41		
10	2025-12-31	TS-A amort garage winter control	153501	U. 02		938.97		
10	2025-12-31	TS-AccumAmort SteelBldg-WinCtrl 35%	153506	U. 02		360.04		
10	2025-12-31	RC-A amort washroom Milford Haven	158121	U. 02		189.28		
10	2025-12-31	PS-accum amort-turnout gear	162101	U. 02		2,524.49		
10	2025-12-31	PS-accum amort-turnout gear	162101	U. 02		400.68		
10	2025-12-31	PS-accum amort-turnout gear	162101	U. 02		428.66		
10	2025-12-31	TS-A amort float paved roads	163101	U. 02		143.05		
10	2025-12-31	TS-Accum Amort-Float-Roads-Unpaved	163201	U. 02		333.77		
10	2025-12-31	RC-Accum Amort - Lawn Tractor	168101	U. 02		504.73		
10	2025-12-31	PS-accum amort Pumper Truck - 1995	172121	U. 02		1,831.68		
10	2025-12-31	TS-accum amort-plow truck	173101	U. 02		4,835.93		
10	2025-12-31	TS-accum amort-JD tractor-paved 40%	173126	U. 02		2,278.60		
10	2025-12-31	TS-Accum Amort-Backhoe-paved 30%	173136	U. 02		2,773.87		
10	2025-12-31	TS-accum amort-plow truck	173201	U. 02		4,835.93		
10	2025-12-31	TS-accum amort-grader-unpaved	173211	U. 02		2,625.50		
10	2025-12-31	TS-accum amort-JD tractor unpav 40%	173226	U. 02		2,278.60		
10	2025-12-31	TS-Accum Amort-Backhoe-Unpaved 30%	173236	U. 02		2,773.87		
10	2025-12-31	TS-accum amort-plowtruck-wintr cont	173501	U. 02		6,447.91		
10	2025-12-31	TS-accum amort-grader-winter-x sdwk	173511	U. 02		1,125.23		
10	2025-12-31	TS-accum amort-JD tractor-WCtrl 20%	173526	U. 02		1,139.30		
10	2025-12-31	TS-Accum Amort-Backhoe-WinterCtl40%	173536	U. 02		3,698.50		
10	2025-12-31	TS-accum amort-canoes rd-paved	183101	U. 02		596.00		
10	2025-12-31	TS-accum amort-canoes rd-paved	183101	U. 02		1,361.91		
10	2025-12-31	TS-accum amort-neal dr-paved	183106	U. 02		3,185.09		
10	2025-12-31	TS-accum amort-Ellwood Blvd-paved	183108	U. 02		10,071.20		
10	2025-12-31	TS-accum amort-MilfordHavenRd-paved	183116	U. 02		8,594.00		
10	2025-12-31	TS-accumamort-baseline-pv(PLine-Q&R	183121	U. 02		1,508.16		
10	2025-12-31	TS-accumamort-baseline-pv(PLine-Q&R	183121	U. 02		662.79		
10	2025-12-31	TS-accumamort-baseline-pv(PLine-Q&R	183121	U. 02		3,707.27		
10	2025-12-31	TS-accumamort-baseline-pv(PLine-Q&R	183121	U. 02		1,619.27		
10	2025-12-31	TS-accumamort-baseline-pv(PLine-Q&R	183121	U. 02		4,917.50		
10	2025-12-31	TS-accumamort-baseline-pv(PLine-Q&R	183121	U. 02		3,479.67		
10	2025-12-31	TS-accum amort-BaseLine(QR-ST)-pave	183123	U. 02		7,091.59		
10	2025-12-31	TS-accum amort-Hilton Rd (pt)-paved	183126	U. 02		12,104.26		
10	2025-12-31	TS-accum amort-hamilton bay rd-pavd	183131	U. 02		4,276.40		
10	2025-12-31	TS-accum amort-Red Maple-paved	183136	U. 02		5,142.24		
10	2025-12-31	TS-accum amort-Red Maple-paved	183136	U. 02		13,428.40		
10	2025-12-31	TS-accum amort-m&n line-paved	183141	U. 02		409.40		
10	2025-12-31	TS -accum amort - P Line (pt) paved	183146	U. 02		1,514.71		
10	2025-12-31	TS-accum amort-20th side road-paved	183151	U. 02		4,532.60		
10	2025-12-31	TS-accumamort- XLine(HBay-North)-pv	183156	U. 02		4,760.48		
10	2025-12-31	TS-accumamort-XLine(HBay-BigPt)-pav	183158	U. 02		4,094.00		
10	2025-12-31	TS-accum amort-hamilton drive-paved	183161	U. 02		9,509.58		
10	2025-12-31	TS-accum amort-garside rd east-pave	183166	U. 02		1,536.66		
10	2025-12-31	TS-accum amort-whybourne rd-paved	183171	U. 02		3,360.80		
10	2025-12-31	TS-accum amort-haight rd(part)-pave	183176	U. 02		3,263.74		
10	2025-12-31	TS-accum amort-garside west(pt)-pav	183181	U. 02		925.78		
10	2025-12-31	TS-accum amort-garside west(pt)-pav	183181	U. 02		1,569.42		
10	2025-12-31	TS-accum amort-garside west(pt)-pav	183181	U. 02		7,196.96		
10	2025-12-31	TS-accum amort-Big Point(Pt 1)-pave	183186	U. 02		10,044.76		
10	2025-12-31	TS-accum amort-Trainer SideRd-pav	183271	U. 02		13,990.79		
10	2025-12-31	GG-accum amort computer equip/softw	191251	U. 02		9,877.90		
10	2025-12-31	GG-accum amort furnace	191261	U. 02		575.00		
10	2025-12-31	Amortization-corporate management	512900	U. 02	13,879.43			
10	2025-12-31	Amortization-fire	521900	U. 02	6,562.01			
10	2025-12-31	Amortization-roads-paved	531900	U. 02	164,436.24			
10	2025-12-31	Amortization-roads-unpaved	532900	U. 02	9,310.75			

Township of Hilton

Year End: December 31, 2025

Journal Entries

Date: 1999-01-12 To 2025-12-31

Prepared by	Detail Rev	Gen Rev
JG 2026-05-02	KR 2026-05-04	JAA 2026-05-07

0. 10-2

Number	Date	Name	Account No	Reference	Debit	Credit	Recurrence	Misstatement
10	2025-12-31	Amortization-winter ctrl-excpt sdwk	535900	U. 02	19,532.36			
10	2025-12-31	Amortization-parks	581900	U. 02	189.28			
		To record amortization for the year.						
11	2025-12-31	A/R - other	110491	GRA. 07. 02	17,498.83			
11	2025-12-31	Ontario-NOHFC Grant	420695	GRA. 07. 02		17,498.83		
		To set up receivable for second payment from NOHFC.						
12	2025-12-31	Petty cash-fire department	100020	CN. 02. 02		100.00		
12	2025-12-31	Bank-general-1810023-06	101000	CN. 02. 02		9,981.62		
12	2025-12-31	Bank-Fire Reserve Fund 181002	105210	CN. 02. 02		14,494.20		
12	2025-12-31	Bank-Hi Savings a/c (Fire Res Fds)	105213	CN. 02. 02		100,000.00		
12	2025-12-31	Reserve-fire department	315210	CN. 02. 02	22,138.78			
12	2025-12-31	Reserve fund-fire equipment	335210	CN. 02. 02	101,283.54			
12	2025-12-31	Alloc to reserves from as-gs	370000	CN. 02. 02	1,153.50			
		To record Village of Hilton Beach's 50% portion fo the balance sheet amounts of which the balance is from the general account.						
								Factual
13	2025-12-31	PS-Fire Turnout gear-50%Hil/50%Vill	162100	CN. 02. 02		8,067.53		
13	2025-12-31	PS-Fire Turnout gear-50%Hil/50%Vill	162100	CN. 02. 02		9,227.34		
13	2025-12-31	Reserve-fire department	315210	CN. 02. 02		12,000.00		
13	2025-12-31	Reserve fund-fire equipment	335210	CN. 02. 02	13,153.30			
13	2025-12-31	Alloc to reserves from as-gs	370000	CN. 02. 02		2,653.08		
13	2025-12-31	Alloc to reserves from as-gs	370000	CN. 02. 02				
13	2025-12-31	Alloc from reserves to as-gs	373000	CN. 02. 02	12,000.00			
13	2025-12-31	Alloc to reserve funds from as-gs	376000	CN. 02. 02		4,318.40		
13	2025-12-31	Alloc to reserve funds from as-gs	376000	CN. 02. 02		13,153.30		
13	2025-12-31	Ontario-Fire Prevention Grant	428700	CN. 02. 02	4,296.09			
13	2025-12-31	Other mun-village HB 50%fire levy	442101	CN. 02. 02	34,239.25			
13	2025-12-31	Fees-Fire Donations	472100	CN. 02. 02	788.00			
13	2025-12-31	Interest-reserve funds-bank	496200	CN. 02. 02	4,318.40			
13	2025-12-31	FireChief-wages	521100	CN. 02. 02		2,130.77		
13	2025-12-31	Firefighters-honorarium	521110	CN. 02. 02		2,750.01		
13	2025-12-31	Fire-wsib	521230	CN. 02. 02				
13	2025-12-31	Fire-miscellaneous	521330	CN. 02. 02		564.51		
13	2025-12-31	Fire Truck-repairs and maintenance	521400	CN. 02. 02		2,207.99		
13	2025-12-31	Fire Building maintenance	521410	CN. 02. 02		186.33		
13	2025-12-31	Compressor maintenance	521420	CN. 02. 02		785.69		
13	2025-12-31	Fire Prevention	521438	CN. 02. 02		31.33		
13	2025-12-31	Fire Equipment/purchases/re	521450	CN. 02. 02		849.15		
13	2025-12-31	Fire Truck-fuel	521460	CN. 02. 02		208.84		
13	2025-12-31	Audit fees	521512	CN. 02. 02				
13	2025-12-31	Fire Insurance	521570	CN. 02. 02		6,489.70		
13	2025-12-31	Hydrant maintenance	521600	CN. 02. 02		316.74		
13	2025-12-31	Fire Inspections	521610	CN. 02. 02		254.40		
13	2025-12-31	Fire Communications expense	521682	CN. 02. 02		1,443.84		
13	2025-12-31	Fire Power	521690	CN. 02. 02		1,156.09		
		To remove the Village of Hilton Beach's 50% share of the fire and income expenses.						
								Factual
14	2025-12-31	Due to operations fund	101056			218.60		
14	2025-12-31	Due from C&M Trust Fund	110496		218.60			
14	2025-12-31	Cemetery Care Mtce ResFd-Obligatory	222440			200.00		
14	2025-12-31	Cemetery Care MtceResFd-Int-Obligat	222441		192.60			
14	2025-12-31	Fees- Cemetery - Grace United	478750		207.40			
14	2025-12-31	Fees- Cemetery - Grace United	478750			200.00		
		To adjust cemetery trust balances to actuals.						
15	2025-12-31	Equity in Tangible Capital Assets	300100	SS. 02		263,270.70		
15	2025-12-31	Alloc from as-gs to as-cta	382000	SS. 02	477,180.77			
15	2025-12-31	Alloc to as-gs from as-cta	385000	SS. 02		213,910.07		

Township of Hilton
Year End: December 31, 2025
Journal Entries
Date: 1999-01-12 To 2025-12-31

Prepared by	Detail Rev	Gen Rev
JG 2026-05-02	KR 2026-05-04	JAA 2026-05-07

0. 10-3

Number	Date	Name	Account No	Reference	Debit	Credit	Recurrence	Misstatement
To adjust equity in TCA.								Factual
16	2025-12-31	General surplus(deficit)	340000	PY SS.3 IN CV		143,081.35		
16	2025-12-31	Alloc to reserves from as-gs	370000	PY SS.3 IN CV		26,207.04		
16	2025-12-31	Alloc from reserves to as-gs	373000	PY SS.3 IN CV	12,432.95			
16	2025-12-31	Alloc to reserve funds from as-gs	376000	PY SS.3 IN CV		28,503.66		
16	2025-12-31	Alloc from as-gs to as-cta	382000	PY SS.3 IN CV		17,154.19		
16	2025-12-31	Alloc to as-gs from as-cta	385000	PY SS.3 IN CV	202,513.29			
To balance general account 340000 and clear opening allocations.								Factual
17	2025-12-31	Reserve-Covid Restart	315203	SS. 02		342.37		
17	2025-12-31	Reserve - Cannabis	315204	SS. 02		271.64		
17	2025-12-31	Reserve-Succession Planning	315206	SS. 02		399.11		
17	2025-12-31	Reserve-Modernization	315209	SS. 02		133.33		
17	2025-12-31	Reserve - Enabling Accessibility	315218	SS. 02				
17	2025-12-31	Reserve fund-building	335205	SS. 02		14,222.32		
17	2025-12-31	Reserve fund-roads equipment	335215	SS. 02		8,844.00		
17	2025-12-31	Reserve fund-general	335290	SS. 02		7,437.25		
17	2025-12-31	Reserve fund - Grace United Cemetery	335295	SS. 02		1,032.24		
17	2025-12-31	Alloc from reserves to as-gs	373000	SS. 02	342.37			
17	2025-12-31	Alloc from reserves to as-gs	373000	SS. 02	271.64			
17	2025-12-31	Alloc from reserves to as-gs	373000	SS. 02	399.11			
17	2025-12-31	Alloc from reserves to as-gs	373000	SS. 02	133.33			
17	2025-12-31	Alloc to reserve funds from as-gs	376000	SS. 02	14,222.32			
17	2025-12-31	Alloc to reserve funds from as-gs	376000	SS. 02	8,844.00			
17	2025-12-31	Alloc to reserve funds from as-gs	376000	SS. 02	7,437.25			
17	2025-12-31	Alloc to reserve funds from as-gs	376000	SS. 02	1,032.24			
To record reserve entries for interest earned on reserve accounts.								
18	2025-12-31	Reserve-Modernization	315209	SS. 02	31,859.46			
18	2025-12-31	Alloc from reserves to as-gs	373000	SS. 02		31,859.46		
To adjust Modernization account to actual at year-end.								
19	2025-12-31	Taxes receivable-current	120610	F_M. 02	47,715.86			
19	2025-12-31	Taxes receivable-previous	120620	F_M. 02	10,175.36			
19	2025-12-31	Taxes receivable-prior	120630	F_M. 02	10,066.79			
19	2025-12-31	Taxes receivable-interest	120640	F_M. 02	9,698.97			
19	2025-12-31	Taxes Receivable - clearing	120650	F_M. 02		68,041.30		
19	2025-12-31	A/P-tax credits	212294	F_M. 02		13,362.90		
19	2025-12-31	Penalties & interest on taxes	493000	F_M. 02	3,747.22			
To adjust taxes receivable to actual as per F_M.02								Factual
20	2025-12-31	Due to operations fund	101056	SS. 03		3,593.90		
20	2025-12-31	Due from C&M Trust Fund	110496	SS. 03	3,593.90			
20	2025-12-31	Reserve - Enabling Accessibility	315218	SS. 03	950.01			
20	2025-12-31	General surplus(deficit)	340000	SS. 03	48,440.79			
20	2025-12-31	General surplus(deficit)	340000	SS. 03		1,294.31		
20	2025-12-31	General surplus(deficit)	340000	SS. 03	182.59			
20	2025-12-31	Alloc from reserves to as-gs	373000	SS. 03		53,290.01		
20	2025-12-31	Office Supplies	512420	SS. 03	1,294.31			
20	2025-12-31	Stationery	512450	SS. 03	3,899.21			
20	2025-12-31	Policing	522600	SS. 03		182.59		
To reconcile opening retained earnings.								Factual
21	2025-12-31	Cemetery Care MtceResFd-Int-Obligat	222441			192.60		
21	2025-12-31	Interest-reserve funds-bank	496200		192.60			
To adjust cemetery reserve funds for interest earned on bank balances.								

Township of Hilton
Year End: December 31, 2025
Journal Entries
Date: 1999-01-12 To 2025-12-31

Prepared by	Detail Rev	Gen Rev
JG 2026-05-02	KR 2026-05-04	JAA 2026-05-07

0.10-4

Number	Date	Name	Account No	Reference	Debit	Credit	Recurrence	Misstatement
23	2025-12-31	Reserve-fire department	315210			2,999.15		
23	2025-12-31	Alloc to reserves from as-gs	370000		2,999.15			
		To transfer 2025 surplus for fire dept to fire working capital reserve						Factual
24	2025-12-31	Reserve fund-fire equipment	335210			8,636.79		
24	2025-12-31	Alloc to reserve funds from as-gs	376000		8,636.79			
		To record the fire reserve interest not done.						Factual
25	2025-12-31	Reserve-Succession Planning	315206	SS. 02	60,000.00			
25	2025-12-31	Alloc from reserves to as-gs	373000	SS. 02		60,000.00		
		To adjust Succession planning reserve to actual at year-end						Factual
26	2025-12-31	Reserve-museum working funds	315292		72.40			
26	2025-12-31	Reserve fund-museum building	335298			1,366.70		
26	2025-12-31	Alloc to reserves from as-gs	370000			72.40		
26	2025-12-31	Alloc to reserve funds from as-gs	376000		1,366.70			
		To balance museum reserve						Factual
27	2025-12-31	Reserve fund-roads equipment	335215			20,000.00		
27	2025-12-31	Alloc to reserve funds from as-gs	376000		20,000.00			
		To adjust roads equipment reserve to actual.						Factual
28	2025-12-31	Alloc to reserves from as-gs	370000		5,000.00			
28	2025-12-31	Alloc to reserve funds from as-gs	376000			5,000.00		
		To correct transfer to reserve						Factual
29	2025-12-31	Reserve-fire department	315210		24,000.00			
29	2025-12-31	Alloc from reserves to as-gs	373000			24,000.00		
		To record transfer from reserve (not taken from reserve fund)						Factual
30	2025-12-31	Reserve - Cannabis	315204		205.64			
30	2025-12-31	Bank service charges	512700			205.64		
		To reallocate misposted interest.						
31	2025-12-31	Reserve-fire department	315210		20,000.00			
31	2025-12-31	Reserve fund-fire equipment	335210			26,306.61		
31	2025-12-31	Alloc to reserve funds from as-gs	376000			20,000.00		
31	2025-12-31	Alloc to reserve funds from as-gs	376000		26,306.61			
		To reverse fire reserve set up and mirror actual transactions in the fire reserve bank.						Factual
32	2025-12-31	Reserve-working funds	315010			112,212.82		
32	2025-12-31	Alloc from reserves to as-gs	373000		112,212.82			
		To record transfer to working fund reserve.						
33	2025-12-31	Federal gas tax reserve-int-oblig	222421			895.71		
33	2025-12-31	Bank int-oblig-gas tax	496102		895.71			
		To reverse client entry J966 and record CCBF interest to actual account.						
					1,821,263.83	1,821,263.83		

Prepared by	Detail Rev	Gen Rev
JG 2026-05-02	KR 2026-05-04	JAA 2026-05-07

Number	Date	Name	Account No	Reference	Debit	Credit	Recurrence	Misstatement
		Net Income (Loss)	347,641.93					

DRAFT SUBJECT TO CHANGE

Hilton Union Fire Department
Financial Information
For the year ended December 31, 2025

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Compilation Engagement Report

On the basis of information provided by management, we have compiled the statement of financial position of the Hilton Union Fire Department as at December 31, 2025 and the statements of operations and accumulated surplus and continuity of reserves for the year then ended and Note 1, which describes the basis of accounting applied in the preparation of the compiled financial information.

Management is responsible for the accompanying financial information, including the accuracy and completeness of the underlying information used to compile it and the selection of the basis of accounting.

We performed this engagement in accordance with the Canadian Standard on Related Services (CSRS) 4200, Compilation Engagements, which requires us to comply with relevant ethical requirements. Our responsibility is to assist management in the preparation of financial information.

We have not performed an audit or a review engagement, nor were we required to perform procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an audit opinion or a review conclusion, or provide any form of assurance on the financial information.

Readers are cautioned that these statements may not be appropriate for their purposes.

Chartered Professional Accountants, Licensed Public Accountants

Sault Ste. Marie, Ontario
May 14, 2026

**Hilton Union Fire Department
Statement of Financial Position**

December 31	2025	2024
Financial assets		
Cash	\$ 249,153	\$ 235,211
Liabilities		
Accounts payable and accrued liabilities	-	-
Net financial assets	249,153	235,211
Non-financial assets		
Tangible capital assets		
Firehall	69,702	69,702
Turnout gear	67,077	32,487
Vehicles - tanker and pumper	97,427	97,427
	234,206	199,616
Accumulated amortization	(193,254)	(180,130)
Net tangible capital assets	40,952	19,486
Accumulated surplus	\$ 290,105	\$ 254,697
Accumulated surplus is comprised of:		
Reserves - see statement of continuity	\$ 249,153	\$ 235,211
Equity in tangible capital assets	40,952	19,486
	\$ 290,105	\$ 254,697

Participating Municipalities

The municipalities participating in the Board are:
 Township of Hilton - 50%
 Village of Hilton Beach - 50%

Hilton Union Fire Department Statement of Operations and Accumulated Surplus

For the year ended December 31	Budget	2025	2024
Revenue			
Grants			
- Municipal operating	\$ 68,478	\$ 68,478	\$ 55,660
- Provincial training	8,592	8,592	-
Interest earned	8,400	8,637	8,394
Miscellaneous revenue	575	1,576	576
	<u>86,045</u>	<u>87,283</u>	<u>64,630</u>
Expenses			
Amortization	15,000	13,124	15,155
Building maintenance	500	373	85
Communication expense	2,810	2,888	622
Compressor maintenance	1,200	1,571	-
Equipment purchases and repairs	5,250	1,698	104
Hydrant maintenance	1,620	633	1,620
Inspections	2,000	509	2,666
Insurance	13,000	12,980	15,641
Miscellaneous	1,000	1,129	980
Power	2,500	2,312	1,463
Prevention (recovery)	570	63	566
Professional fees	1,200	-	1,143
Training and seminars	1,800	-	-
Truck - Fuel	500	418	334
- Repairs and maintenance	2,000	4,416	1,342
Wages and benefits			
- Chief and deputy	4,252	4,261	2,646
- Honorarium	5,500	5,500	4,500
- Benefits	500	-	3,762
	<u>61,202</u>	<u>51,875</u>	<u>52,629</u>
Annual surplus	24,843	35,408	12,001
Accumulated surplus, beginning of year	<u>254,697</u>	<u>254,697</u>	<u>242,696</u>
Accumulated surplus, end of year	<u>\$ 279,540</u>	<u>\$ 290,105</u>	<u>\$ 254,697</u>

**Hilton Union Fire Department
Statement of Continuity - Reserves**

For the year ended December 31

	Equipment Fund Reserve	Working Fund Reserve	2025 Total	2024 Total
Balance , beginning of year	\$ 193,930	\$ 41,281	\$ 235,211	\$ 208,056
Revenue				
Contributions from operating fund	34,943	2,999	37,942	27,155
Capital expenditures	-	(24,000)	(24,000)	-
Balance , end of the year	\$ 228,873	\$ 20,280	\$ 249,153	\$ 235,211

DRAFT SUBJECT TO CHANGE

Township of Hilton
Note to Financial Information

December 31, 2025

1. Basis of accounting

The basis of accounting applied in the preparation of the financial information is on the historical cost basis, reflecting cash transactions with the addition of:

- accounts receivable, less an allowance for doubtful accounts if any
- tangible capital assets are recorded and amortized over estimated useful life
- accounts payable and accrued liabilities

DRAFT SUBJECT TO CHANGE

without Parks Reserve Transfers.

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June 3, 2026		2025 Budget (Initial)	Adjustments and Reclassifications	2025 ACTUAL	2026 Budget (Initial)
Account #	REVENUE				
401000	Tax levy-municipal	862,753		862,752.87	876,566.00
402000	Tax Levy-supplemental-municipal	2,000.00		1,328.45	2,000.00
403000	Mun tax write offs	(1,000.00)		(486.43)	(1,000.00)
411000	Grant-in-lieu-ontario	6,941.00		5,589.33	6,000.00
412000	Grant-in-lieu-municipal	1,300.00		1,351.67	1,352.00
415000	Tax levy-school board	138,803.26		138,803.26	139,986.00
415100	Tax levy-supplemental school board			213.46	
415200	Tax levy-french school	85.00		84.15	85.00
415300	Tax levy-supplemental-french school				-
418000	Board of education	(138,803.26)		(138,938.53)	(139,986.00)
418100	Brd of education-tax write offs			(78.19)	-
419000	French public school board			(84.15)	(85.00)
419001	French public school board				-
419100	French public tax write offs				-
420620	Ontario - OMPF	330,700.00		330,700.00	375,600.00
420630	Ontario - Cannabis Funds	-		-	-
420640	Ontario - Modernization Grant(Digitization)	-		-	-
420645	Ontario - Covid-19 Restart Grant	-		-	-
420695	Ontario - NOHFC Grant (intern)			17,501.17	17,498.83
422100	Ontario - Fire (Emergency Preparedness Grant)	47,045.66		47,045.66	-
428700	Ontario - Fire Protection Grant	8,230.45		8,592.18	16,000.00
431200	Canada-gg				-
432100	Canada-fire				-
433100	Canada-Roads				-
438200	Canada-recreation programs				-
438400	Canada-recreation facilities				-
438700	Canada-museum				-
442101	Other mun-village HB 50%fire levy	34,239.25		34,239.25	44,989.09
442102	Hilton twp revenue allocations				-
442700	Other mun-provincial offences act	1,500.00		2,197.44	2,000.00
451100	Ontario-capital grant-gg				
452100	Ontario-capital grant-fire				
453100	Ontario-capital grant- OCIF	126,456.39		137,763.01	27,700.00
453100	Ontario-capital grant- NORDS	189,108.56		191,163.08	63,672.28
453100	Ontario-capital grant- Pothole Prevention (PPRP)				38,000.00
458400	Ontario-capital grant-rec facilitie				-
461200	Canada-capital grant-gg				-
462100	Canada-capital grant-fire				-

June 3, 2026		2025 Budget (Initial)	Adjustments and Reclassifications	2025 ACTUAL	2026 Budget (Initial)
463100	Canada-capital grant-roads(AMO-CCBF)	87,668.87		81,047.11	12,000.00
468200	Canada-capital grant-rec programs				
468400	Canada-capital grant-rec facilities				
471100	Fees-tax certificates	300.00		200.00	300.00
472100	Fees-Fire Donations	-		1,576.00	400.00
472110	Hilton twp revenue clearing				-
473110	Fees-culvert sales				-
473120	Fees-grader rental-paved				-
473130	Fees-truck rental-paved				-
473140	Fees-sander rental				-
473150	Fees-excavator rental				-
473160	Fees-entrance permit-paved	300.00			300.00
473170	Fees-aggregate resources	3,200.00		2,323.89	3,200.00
473220	Fees- grader rental - unpaved				-
473230	Fees-Truck Rental-unpaved				-
473260	Fees - entrance permits - unpaved				-
473520	Fees - grader rental - winter ctrl				-
473530	Fees - truck rental - winter ctrl				-
478100	Fees-park-subdivider contr-5% lieu	1,000.00		123.94	500.00
478200	Fees-Admissions & other				-
478210	Fees-fundraising				-
478700	Fees-museum				-
478750	Fees- Cemetery - Grace United	1,000.00		1,317.60	1,000.00
479100	Fees-zoning fees	400.00		400.00	400.00
479120	Fees-shoreroad applications			150.00	480.00
479130	Fees-certificate of compliance				-
480100	Lic, permits-building permits	7,680.00		12,392.60	16,000.00
493000	Penalties & interest on taxes	10,000.00		8,647.54	10,000.00
495000	Other revenue-miscellaneous	60.00		243.99	100.00
496000	Bank interest-general	2,996.65		6,175.60	2,300.00
496100	Bank int-oblig reserve fd-park				-
496102	Bank int-oblig-gas tax	5,264.94		2,424.31	-
496200	Interest-reserve funds-bank	18,000.00		31,442.95	24,000.00
497000	Donations/severances/Shrd sales				-
498000	Gain/Loss-Sale of land & TCA				-
TOTAL REVENUES		1,747,229.77	-	1,788,203.21	1,541,358.20

June 3, 2026		2025 Budget (Initial)	Adjustments and Reclassifications	2025 ACTUAL	2026 Budget (Initial)
EXPENSES					
GENERAL GOVERNMENT					
511100	Council honorariums	14,500.00		15,140.00	16,000.00
511110	Council CPP	300.00		251.36	300.00
511470	Human Resources - contracted			9,177.74	1,000.00
511480	Integrity Commissioner Services	15,000.00		92.35	1,000.00
511490	Council travel	200.00		200.00	200.00
512100	Admin salaries -incl Vac/OT/x mtgs/life ins	164,650.00		164,596.21	157,500.00
	Admin Life Insurance Deduction	(1,090.00)		(1,095.50)	(1,330.00)
512210	Admin-cpp	8,695.49		7,696.25	8,380.00
512220	Admin-ei	3,157.11		2,912.94	2,855.00
512230	Admin-wsib	400.00		303.21	3,500.00
512240	Admin-omers	13,300.00		13,401.16	17,300.00
512250	Admin-group & Life Ins	14,548.77		15,119.71	17,000.00
512260	Admin-eht	2,000.00		2,595.20	2,500.00
512330	Misc expenses (Contracts- resources etc)	1,000.00		7,679.81	1,000.00
512335	Covid 19 expenses	-			-
512340	Capping expense	-			-
512345	Digitization Project Expenses	-			-
512347	Tech Support	2,000.00		3,367.92	3,400.00
512350	Postage	800.00		1,086.22	1,200.00
512400	Photocopier maintenance	600.00		780.46	800.00
512410	Office building mtce	9,000.00		7,016.27	12,500.00
512420	Office Supplies	1,000.00		3,394.40	2,000.00
512424	Computer equipment/sof	8,400.00		10,549.53	10,700.00
512430	Office equipment mtce	-			-
512432	Office furnishing	410.00		407.02	500.00
512440	Subscriptions & dues	5,000.00		1,769.86	1,800.00
512450	Stationery	3,000.00		4,338.95	1,500.00
512480	Administration training	2,500.00		4,477.89	2,000.00
512490	Administration travel	1,200.00		1,356.48	1,850.00
512510	Advertising	2,000.00		1,143.07	2,000.00
512512	Audit fees	30,000.00		20,470.04	17,000.00

June 3, 2026		2025 Budget (Initial)	Adjustments and Reclassifications	2025 ACTUAL	2026 Budget (Initial)
512516	Assessment services	18,361.00		18,360.56	18,921.72
512530	Election	-			5,470.00
512570	Insurance	14,884.00		14,884.44	15,354.57
512580	Legal fees	10,000.00		7,468.68	7,500.00
512590	Website maintenance	1,500.00		1,434.49	1,500.00
512612	TCA implementation (Asset Mngment)	2,300.00		2,316.54	28,190.00
512680	Telephone	2,400.00		2,823.71	3,000.00
512682	Internet	1,710.00		1,567.06	1,900.00
512690	Office utilities	2,500.00		2,597.21	2,800.00
512700	Bank service charges	1,000.00		721.27	1,000.00
512720	Donations/gifts	8,000.00		8,242.96	8,550.00
512900	Amortization-corporate management		11,000.00	13,879.43	
	Sub-total	365,226.37	11,000.00	372,524.90	378,641.29

June 3, 2026		2025 Budget (Initial)	Adjustments and Reclassifications	2025 ACTUAL	2026 Budget (Initial)
PROTECTION PERSONS & PROP					
521100	Fire Chief & Deputy Wages	4,200.00		4,200.00	4,200.00
521110	Firefighters-honorarium	5,500.00		5,500.01	5,500.00
521230	Fire-wsib	500.00		-	3,652.00
521260	Fire-eh	52.00		61.53	70.00
521330	Fire-miscellaneous	1,000.00		1,129.02	1,200.00
521400	Truck-repairs and maintenance	2,000.00		4,415.98	4,500.00
521410	Building maintenance	500.00		372.66	500.00
521420	Compressor maintenance	1,200.00		1,571.37	1,534.99
521438	Prevention	570.00		62.70	570.00
521450	Equipment/purchases	5,250.00		1,698.30	3,600.00
521460	Truck-fuel	500.00		417.68	700.00
521470	Turnout gear	19,720.25		18,454.68	16,800.00
521475	SCBAs	15,723.42		16,135.06	-
521480	Training and seminars	1,800.00			1,000.00
521490	Mileage	-			-
521512	Audit fees	1,200.00			1,200.00
521570	Insurance	13,000.00		12,979.40	12,851.19
521590	Mutual aid	-			-
521600	Hydrant maintenance	1,620.00		633.48	1,000.00
521610	Inspections re equipment testing	2,000.00		508.80	2,000.00
521680	Telephone	-			-
521682	Communications expense	2,810.00		2,887.68	2,900.00
521690	Power	2,000.00		2,312.18	2,500.00
521900	Amortization-fire		7,500.00	6,562.01	
522600	Policing	85,962.00		84,822.55	95,418.00
522610	Provincial Offences Act Exp.	-			-
524600	Bylaw Enforcement Contracted	500.00		310.50	500.00
524610	Bylaw Enforcement-Mileage	500.00		383.04	500.00
524620	Bylaw Enforcement-Materials & Supp	-		193.62	150.00
525510	Algoma veterinary com	60.14		60.14	60.14
525100	Building Inspector-wages				4,018.95
525220	Building Inspector-EI				64.00
525230	Building Inspector-wsib				93.00
525260	Building Inspector-eh				38.00
525600	Building inspections-contracted	15,000.00		11,237.13	2,831.97
525610	Building inspection-mileage	2,500.00		1,859.09	1,500.00
525620	Building inspections-materials&supp	-			1,000.00
526320	Emergency measures-mat & supplies	44,550.00		43,122.16	758.08
526510	Emergency measures-advertising	2,500.00		1,474.56	-
526620	Emergency response-911	200.00		212.80	250.00

June 3, 2026		2025 Budget (Initial)	Adjustments and Reclassifications	2025 ACTUAL	2026 Budget (Initial)
526640	Emergency management	3,250.00		2,035.20	2,200.00
	Sub-total	236,167.81	7,500.00	225,613.33	175,660.32
	ROADS OPERATING				
531100	Roads-wages-incl Life Ins	122,478.44		121,814.61	134,242.78
531101	Roads-wages-Life ins. deduction	(965.00)		(711.30)	(800.00)
531210	Roads-cpp	7,000.00		6,192.83	7,000.00
531220	Roads-ei	2,000.00		2,533.21	2,400.00
531230	Roads-wsib	500.00		374.75	2,815.00
531240	Roads-omers	11,500.00		10,452.11	14,000.00
531250	Roads-group benefits & Life Insurance	10,663.45		9,358.74	9,000.00
531260	roads-eh	2,050.00		1,791.18	1,700.00
531330	Roads-miscellaneous	2,800.00		2,786.74	2,800.00
531360	Truck maintenance	11,450.00		15,142.36	11,450.00
531362	Truck fuel-paved incl pick-up	15,000.00		12,765.29	15,000.00
531370	Tractor maintenance	4,910.00		3,528.94	6,500.00
531380	Excavator maintenance	3,000.00		-	1,500.00
531390	Misc equipment expense	1,700.00		924.53	1,700.00
531424	Culverts	1,000.00			1,000.00
531440	Misc materials				
531450	Signs & posts	4,220.00		3,564.34	3,000.00
531460	Hard top patching	6,000.00		5,280.52	8,000.00
531464	Shop supplies	6,087.06		4,200.06	4,000.00
531470	Small tools	6,527.00		4,844.72	3,500.00
531480	Training & seminars	275.00		275.00	275.00
531481	Memberships	195.00		195.00	-
531490	Mileage	140.00		138.96	-
531520	Equipment rental				5,000.00
531570	Insurance	18,164.00		18,162.22	18,974.00
531580	Surface Treatment	-			-
531680	Telephone	2,320.00		2,405.03	2,400.00
531690	Utilities	3,500.00		6,592.56	6,500.00
532350	Grader maintenance	2,800.00		4,461.23	7,000.00
532352	Grader fuel	5,000.00		2,331.08	3,500.00
532420	Calcium Chloride	8,918.96		8,918.95	10,000.00
532428	Gravel	1,750.00		1,026.60	2,000.00
535430	Sand-winter control	10,000.00		8,521.47	12,000.00
535900	Amortization		181,700.00	193,279.35	
	Sub-total	270,983.91	181,700.00	451,151.08	296,456.78

June 3, 2026		2025 Budget (Initial)	Adjustments and Reclassifications	2025 ACTUAL	2026 Budget (Initial)
ENVIRONMENTAL SERVICES					
546600	Dump expense	41,000.00		29,964.72	35,000.00
546610	Special waste disposal			674.67	-
547600	Recycling	21,000.00		7,461.02	10,000.00
547600	Recycling rebate	-			
Sub-total		62,000.00		38,100.41	45,000.00
HEALTH SERVICES					
551800	Algoma health unit-external tsf	17,848.00		17,848.00	19,455.00
552800	Sault area hospital-external tsf				-
553800	Ambulance services				-
555100	Cemetery - wages	2,100.00		2,966.54	3,000.00
555210	Cemetery - cpp	50.00		159.33	152.00
555220	Cemetery - ei	15.00		65.43	59.00
555230	Cemetery - wsib	61.00		29.88	85.00
555240	Cemetery - OMERS	190.00		262.02	265.00
555260	Cemetery - eht	30.00		46.14	35.00
555320	Cemetery - materials and supplies	5,000.00		4,126.30	4,000.00
555600	Cemetery - maintenance-contracted	3,000.00		3,561.60	-
Sub-total		28,294.00	-	29,065.24	27,051.00
SOCIAL SERVICES					
561800	General welfare-external tsf	336,690.00		336,690.00	354,246.00
562800	Homes for the aged-external tsf				-
563800	Child care-external tsf				-
571800	Social housing-external tsf				-
Sub-total		336,690.00	-	336,690.00	354,246.00

June 3, 2026		2025 Budget (Initial)	Adjustments and Reclassifications	2025 ACTUAL	2026 Budget (Initial)
	RECREATION & CULTURE				
581100	Parks-wages	1,000.00		997.17	1,000.00
581210	Parks-cpp	100.00		54.39	60.00
581220	Parks-ei	30.00		22.34	15.00
581230	Parks-wsib	25.00		4.97	20.00
581240	Parks - OMERS	135.00		81.57	70.00
581260	Parks-eh	21.00		15.75	10.00
581320	Parks-main/services	1,400.00		498.94	1,000.00
581900	Amortization-parks			189.28	-
582100	Recreation programs-wages				-
582210	Recreation programs-cpp				-
582220	Recreation programs-ei				-
582260	Recreation programs-eh				-
582320	Fundraising expense				-
582330	Recreation programs-miscellaneous	-			-
582450	Adult programs				-
582460	Children's programs	1,350.00		793.55	1,350.00
582470	Special events	110.00		85.44	100.00
582510	Advertising				-
583100	Recreation facilities-wages				-
583210	Recreation facilitation-cpp				-
583220	Recreation facilitation-ei				-
583230	Recreation facilities-wsib				-
583260	Recreation facilitation-eh				-
583690	Recreation facil-power-milford havn	900.00		1,063.96	1,200.00
585800	Library-external transfer	21,234.28		21,234.28	21,653.40
586100	Museum-wages				-
586320	Museum-materials & supplies				-
586600	Museum-contracted services	8,819.00		8,819.00	9,883.00
587800	Cenotaph - External transfer				-
	Sub-total	35,124.28	-	33,860.64	36,361.40

June 3, 2026		2025 Budget (Initial)	Adjustments and Reclassifications	2025 ACTUAL	2026 Budget (Initial)
PLANNING & ZONING					
591320	Planning materials & supplies				40.45
591500	Planning - contracted service	-			
591800	Planning board-external transfer	3,297.00		3,297.00	5,004.00
593320	Horticultural society				-
Sub-total		3,297.00	-	3,297.00	5,044.45
TOTAL EXPENSE		1,337,783.37	200,200.00	1,490,302.60	1,318,461.24
NET INCOME		409,446.40	(200,200.00)	297,900.61	222,896.96
PSAB ADJUSTMENTS (below)					
	add back amortization	-	200,200.00	213,910.07	-
	Less TCA purchases roads	(405,983.82)	-	(434,847.10)	(109,248.79)
	Transfers from reserves	108,577.42	-	115,823.19	116,248.79
	Transfers to reserves	(38,500.00)	-	(132,604.30)	(69,000.00)
	Deferred revenue	(73,540.00)	-	(60,182.47)	(160,896.96)
	Loan proceeds				
	Loan payments - principal				
OPERATING SURPLUS OR DEFICIT		(0.00)	-	0.00	-

June 3, 2026		2025 Budget (Initial)	Adjustments and Reclassifications	2025 ACTUAL	2026 Budget (Initial)
AMORTIZATION					
512900	Amortization-corporate management	-	11,000.00	13,879.43	
521900	Amortization-fire		7,500.00	6,562.01	
531900	Amortization-roads-paved		-		
532900	Amortization-roads-unpaved	-	-		
533900	Amortization-roads-structures	-	-		
534900	Amortization-traffic&roadside mtce	-	-		
535900	Amortization-winter ctrl-excpt sdwk	-	181,700.00	193,279.35	
581900	Amortization-parks		-	189.28	
Total amortization		-	200,200.00	213,910.07	
TANGIBLE CAPITAL ASSETS					
	Outhouses at Big Point Park				
173100	Plow	-	-		14,214.85
	Municipal driveway surface treatment	22,377.43	-		
191250	Computer Equip./Software	5,000.00	-	4,915.32	16,000.00
173132	Roads Pick Up Truck				68,000.00
173150	Galvanized Dump trailer (for emulsified tar)				11,033.94
183280	Trainer's Side Road	124,206.39	-	138,811.23	
153405	Sand Storage Building	254,400.00		291,120.55	
Total TCA purchases		405,983.82	-	434,847.10	109,248.79
Transfer from reserves					
	Succession planning	60,000.00	-	60,000.00	
	Modernization intake - balance	24,577.42	-	24,710.75	
	Cemetery - Care & Maintenance	-	-	7,112.44	7,000.00
	Fire department		-		
	Museum working funds	-	-		
	Roads Equipment				93,248.79
	Fire equipment	24,000.00	-	24,000.00	
	Working funds		-		
	Parks Reserve Fund				
	COVID Safe Restart Fund				16,000.00
Total transfer from reserves		108,577.42		115,823.19	116,248.79

June 3, 2026		2025 Budget (Initial)	Adjustments and Reclassifications	2025 ACTUAL	2026 Budget (Initial)
	Transfer to reserves				
315203	Covid restart		-	342.37	-
315204	Cannibis	-	-	205.64	-
315205	Office equipment		-		-
315206	Succession planning		-	7,399.11	2,000.00
315217	Centotaph	1,000.00	-	1,000.00	1,000.00
315218	Enabling accessibility		-		-
335205	Building	2,500.00	-	9,217.51	5,000.00
315215	Roads reserve	5,000.00	-	5,000.00	5,000.00
	Roads equipment	5,000.00	-	13,844.00	5,000.00
315210	Fire department	20,000.00	-	28,636.79	40,000.00
315209	Modernization	-	-		-
	Museum building		-		-
	Fire equipment		-		
335290	General		-	61,958.88	
315010	Working funds		-		
	Integrity Commissioner/Legal	5,000.00		5,000.00	5,000.00
	Asset Management Plan				6,000.00
	Total transfer to reserves	38,500.00	-	132,604.30	69,000.00
	Deferred revenue				
	Deferred revenue - NORDS				63,596.96
	Deferred revenue - OCIF	73,540.00		60,182.47	97,300.00
	Total transfer to reserves	73,540.00	-	60,182.47	160,896.96

With Parks Reserve Transfers.

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June 3, 2026		2025 Budget (Initial)	Adjustments and Reclassifications	2025 ACTUAL	2026 Budget (Initial)
Account #	REVENUE				
401000	Tax levy-municipal	862,753		862,752.87	876,566.00
402000	Tax Levy-supplemental-municipal	2,000.00		1,328.45	2,000.00
403000	Mun tax write offs	(1,000.00)		(486.43)	(1,000.00)
411000	Grant-in-lieu-ontario	6,941.00		5,589.33	6,000.00
412000	Grant-in-lieu-municipal	1,300.00		1,351.67	1,352.00
415000	Tax levy-school board	138,803.26		138,803.26	139,986.00
415100	Tax levy-supplemental school board			213.46	
415200	Tax levy-french school	85.00		84.15	85.00
415300	Tax levy-supplemental-french school				-
418000	Board of education	(138,803.26)		(138,938.53)	(139,986.00)
418100	Brd of education-tax write offs			(78.19)	-
419000	French public school board			(84.15)	(85.00)
419001	French public school board				-
419100	French public tax write offs				-
420620	Ontario - OMPF	330,700.00		330,700.00	375,600.00
420630	Ontario - Cannabis Funds	-		-	-
420640	Ontario - Modernization Grant(Digitization)	-		-	-
420645	Ontario - Covid-19 Restart Grant	-		-	-
420695	Ontario - NOHFC Grant (intern)			17,501.17	17,498.83
422100	Ontario - Fire (Emergency Preparedness Grant)	47,045.66		47,045.66	-
428700	Ontario - Fire Protection Grant	8,230.45		8,592.18	16,000.00
431200	Canada-gg				-
432100	Canada-fire				-
433100	Canada-Roads				-
438200	Canada-recreation programs				-
438400	Canada-recreation facilities				-
438700	Canada-museum				-
442101	Other mun-village HB 50%fire levy	34,239.25		34,239.25	44,989.09
442102	Hilton twp revenue allocations				-
442700	Other mun-provincial offences act	1,500.00		2,197.44	2,000.00
451100	Ontario-capital grant-gg				
452100	Ontario-capital grant-fire				
453100	Ontario-capital grant- OCIF	126,456.39		137,763.01	27,700.00
453100	'Ontario-capital grant- NORDS	189,108.56		191,163.08	63,672.28
453100	Ontario-captial grant- Pothole Prevention (PPRP)				38,000.00
458400	Ontario-capital grant-rec facilitie				-
461200	Canada-capital grant-gg				-
462100	Canada-capital grant-fire				-

June 3, 2026		2025 Budget (Initial)	Adjustments and Reclassifications	2025 ACTUAL	2026 Budget (Initial)
463100	Canada-capital grant-roads(AMO-CCBF)	87,668.87		81,047.11	12,000.00
468200	Canada-capital grant-rec programs				
468400	Canada-capital grant-rec facilities				
471100	Fees-tax certificates	300.00		200.00	300.00
472100	Fees-Fire Donations	-		1,576.00	400.00
472110	Hilton twp revenue clearing				-
473110	Fees-culvert sales				-
473120	Fees-grader rental-paved				-
473130	Fees-truck rental-paved				-
473140	Fees-sander rental				-
473150	Fees-excavator rental				-
473160	Fees-entrance permit-paved	300.00			300.00
473170	Fees-aggregate resources	3,200.00		2,323.89	3,200.00
473220	Fees- grader rental - unpaved				-
473230	Fees-Truck Rental-unpaved				-
473260	Fees - entrance permits - unpaved				-
473520	Fees - grader rental - winter ctrl				-
473530	Fees - truck rental - winter ctrl				-
478100	Fees-park-subdivider contr-5% lieu	1,000.00		123.94	500.00
478200	Fees-Admissions & other				-
478210	Fees-fundraising				-
478700	Fees-museum				-
478750	Fees- Cemetery - Grace United	1,000.00		1,317.60	1,000.00
479100	Fees-zoning fees	400.00		400.00	400.00
479120	Fees-shoreroad applications			150.00	480.00
479130	Fees-certificate of compliance				-
480100	Lic, permits-building permits	7,680.00		12,392.60	16,000.00
493000	Penalties & interest on taxes	10,000.00		8,647.54	10,000.00
495000	Other revenue-miscellaneous	60.00		243.99	100.00
496000	Bank interest-general	2,996.65		6,175.60	2,300.00
496100	Bank int-oblig reserve fd-park				-
496102	Bank int-oblig-gas tax	5,264.94		2,424.31	-
496200	Interest-reserve funds-bank	18,000.00		31,442.95	24,000.00
497000	Donations/severances/Shrd sales				-
498000	Gain/Loss-Sale of land & TCA				-
TOTAL REVENUES		1,747,229.77	-	1,788,203.21	1,541,358.20

June 3, 2026		2025 Budget (Initial)	Adjustments and Reclassifications	2025 ACTUAL	2026 Budget (Initial)
EXPENSES					
GENERAL GOVERNMENT					
511100	Council honorariums	14,500.00		15,140.00	16,000.00
511110	Council CPP	300.00		251.36	300.00
511470	Human Resources - contracted			9,177.74	1,000.00
511480	Integrity Commissioner Services	15,000.00		92.35	1,000.00
511490	Council travel	200.00		200.00	200.00
512100	Admin salaries -incl Vac/OT/x mtgs/life ins	164,650.00		164,596.21	157,500.00
	Admin Life Insurance Deduction	(1,090.00)		(1,095.50)	(1,330.00)
512210	Admin-cpp	8,695.49		7,696.25	8,380.00
512220	Admin-ei	3,157.11		2,912.94	2,855.00
512230	Admin-wsib	400.00		303.21	3,500.00
512240	Admin-omers	13,300.00		13,401.16	17,300.00
512250	Admin-group & Life Ins	14,548.77		15,119.71	17,000.00
512260	Admin-eh	2,000.00		2,595.20	2,500.00
512330	Misc expenses (Contracts- resources etc)	1,000.00		7,679.81	1,000.00
512335	Covid 19 expenses	-			-
512340	Capping expense	-			-
512345	Digitization Project Expenses	-			-
512347	Tech Support	2,000.00		3,367.92	3,400.00
512350	Postage	800.00		1,086.22	1,200.00
512400	Photocopier maintenance	600.00		780.46	800.00
512410	Office building mtce	9,000.00		7,016.27	12,500.00
512420	Office Supplies	1,000.00		3,394.40	2,000.00
512424	Computer equipment/sof	8,400.00		10,549.53	10,700.00
512430	Office equipment mtce	-			-
512432	Office furnishing	410.00		407.02	500.00
512440	Subscriptions & dues	5,000.00		1,769.86	1,800.00
512450	Stationery	3,000.00		4,338.95	1,500.00
512480	Administration training	2,500.00		4,477.89	2,000.00
512490	Administration travel	1,200.00		1,356.48	1,850.00
512510	Advertising	2,000.00		1,143.07	2,000.00
512512	Audit fees	30,000.00		20,470.04	17,000.00
512516	Assessment services	18,361.00		18,360.56	18,921.72
512530	Election	-			5,470.00
512570	Insurance	14,884.00		14,884.44	15,354.57
512580	Legal fees	10,000.00		7,468.68	7,500.00
512590	Website maintenance	1,500.00		1,434.49	1,500.00
512612	TCA implementation (Asset Mngment)	2,300.00		2,316.54	28,190.00
512680	Telephone	2,400.00		2,823.71	3,000.00
512682	Internet	1,710.00		1,567.06	1,900.00

June 3, 2026			2025 Budget (Initial)	Adjustments and Reclassifications	2025 ACTUAL	2026 Budget (Initial)
512690	Office utilities		2,500.00		2,597.21	2,800.00
512700	Bank service charges		1,000.00		721.27	1,000.00
512720	Donations/gifts		8,000.00		8,242.96	8,550.00
512900	Amortization-corporate management			11,000.00	13,879.43	
	Sub-total		365,226.37	11,000.00	372,524.90	378,641.29

June 3, 2026		2025 Budget (Initial)	Adjustments and Reclassifications	2025 ACTUAL	2026 Budget (Initial)
PROTECTION PERSONS & PROP					
521100	Fire Chief & Deputy Wages	4,200.00		4,200.00	4,200.00
521110	Firefighters-honorarium	5,500.00		5,500.01	5,500.00
521230	Fire-wsib	500.00		-	3,652.00
521260	Fire-eht	52.00		61.53	70.00
521330	Fire-miscellaneous	1,000.00		1,129.02	1,200.00
521400	Truck-repairs and maintenance	2,000.00		4,415.98	4,500.00
521410	Building maintenance	500.00		372.66	500.00
521420	Compressor maintenance	1,200.00		1,571.37	1,534.99
521438	Prevention	570.00		62.70	570.00
521450	Equipment/purchases	5,250.00		1,698.30	3,600.00
521460	Truck-fuel	500.00		417.68	700.00
521470	Turnout gear	19,720.25		18,454.68	16,800.00
521475	SCBAs	15,723.42		16,135.06	-
521480	Training and seminars	1,800.00			1,000.00
521490	Mileage	-			-
521512	Audit fees	1,200.00			1,200.00
521570	Insurance	13,000.00		12,979.40	12,851.19
521590	Mutual aid	-			-
521600	Hydrant maintenance	1,620.00		633.48	1,000.00
521610	Inspections re equipment testing	2,000.00		508.80	2,000.00
521680	Telephone	-			-
521682	Communications expense	2,810.00		2,887.68	2,900.00
521690	Power	2,000.00		2,312.18	2,500.00
521900	Amortization-fire		7,500.00	6,562.01	
522600	Policing	85,962.00		84,822.55	95,418.00
522610	Provincial Offences Act Exp.	-			-
524600	Bylaw Enforcement Contracted	500.00		310.50	500.00
524610	Bylaw Enforcement-Mileage	500.00		383.04	500.00
524620	Bylaw Enforcement-Materials & Supp	-		193.62	150.00
525510	Algoma veterinary com	60.14		60.14	60.14
525100	Building Inspector-wages				5,000.00
525220	Building Inspector-EI				64.00
525230	Building Inspector-wsib				93.00
525260	Building Inspector-eht				38.00
525600	Building inspections-contracted	15,000.00		11,237.13	2,850.92
525610	Building inspection-mileage	2,500.00		1,859.09	1,500.00
525620	Building inspections-materials&supp	-			1,000.00
526320	Emergency measures-mat & supplies	44,550.00		43,122.16	758.08
526510	Emergency measures-advertising	2,500.00		1,474.56	-
526620	Emergency response-911	200.00		212.80	250.00

June 3, 2026		2025 Budget (Initial)	Adjustments and Reclassifications	2025 ACTUAL	2026 Budget (Initial)
526640	Emergency management	3,250.00		2,035.20	2,200.00
	Sub-total	236,167.81	7,500.00	225,613.33	176,660.32
	ROADS OPERATING				
531100	Roads-wages-incl Life Ins	122,478.44		121,814.61	134,242.78
531101	Roads-wages-Life ins. deduction	(965.00)		(711.30)	(800.00)
531210	Roads-cpp	7,000.00		6,192.83	7,000.00
531220	Roads-ei	2,000.00		2,533.21	2,400.00
531230	Roads-wsib	500.00		374.75	2,815.00
531240	Roads-omers	11,500.00		10,452.11	14,000.00
531250	Roads-group benefits & Life Insurance	10,663.45		9,358.74	9,000.00
531260	roads-eht	2,050.00		1,791.18	1,700.00
531330	Roads-miscellaneous	2,800.00		2,786.74	2,800.00
531360	Truck maintenance	11,450.00		15,142.36	11,450.00
531362	Truck fuel-paved incl pick-up	15,000.00		12,765.29	15,000.00
531370	Tractor maintenance	4,910.00		3,528.94	6,500.00
531380	Excavator maintenance	3,000.00		-	1,500.00
531390	Misc equipment expense	1,700.00		924.53	1,700.00
531424	Culverts	1,000.00			1,000.00
531440	Misc materials				
531450	Signs & posts	4,220.00		3,564.34	3,000.00
531460	Hard top patching	6,000.00		5,280.52	8,000.00
531464	Shop supplies	6,087.06		4,200.06	4,000.00
531470	Small tools	6,527.00		4,844.72	3,500.00
531480	Training & seminars	275.00		275.00	275.00
531481	Memberships	195.00		195.00	-
531490	Mileage	140.00		138.96	-
531520	Equipment rental				5,000.00
531570	Insurance	18,164.00		18,162.22	18,974.00
531580	Surface Treatment	-			-
531680	Telephone	2,320.00		2,405.03	2,400.00
531690	Utilities	3,500.00		6,592.56	6,500.00
532350	Grader maintenance	2,800.00		4,461.23	7,000.00
532352	Grader fuel	5,000.00		2,331.08	3,500.00
532420	Calcium Chloride	8,918.96		8,918.95	10,000.00
532428	Gravel	1,750.00		1,026.60	2,000.00
535430	Sand-winter control	10,000.00		8,521.47	12,000.00
535900	Amortization		181,700.00	193,279.35	
	Sub-total	270,983.91	181,700.00	451,151.08	296,456.78

June 3, 2026		2025 Budget (Initial)	Adjustments and Reclassifications	2025 ACTUAL	2026 Budget (Initial)
ENVIRONMENTAL SERVICES					
546600	Dump expense	41,000.00		29,964.72	35,000.00
546610	Special waste disposal			674.67	-
547600	Recycling	21,000.00		7,461.02	10,000.00
547600	Recycling rebate	-			
Sub-total		62,000.00		38,100.41	45,000.00
HEALTH SERVICES					
551800	Algoma health unit-external tsf	17,848.00		17,848.00	19,455.00
552800	Sault area hospital-external tsf				-
553800	Ambulance services				-
555100	Cemetery - wages	2,100.00		2,966.54	3,000.00
555210	Cemetery - cpp	50.00		159.33	152.00
555220	Cemetery - ei	15.00		65.43	59.00
555230	Cemetery - wsib	61.00		29.88	85.00
555240	Cemetery - OMERS	190.00		262.02	265.00
555260	Cemetery - eht	30.00		46.14	35.00
555320	Cemetery - materials and supplies	5,000.00		4,126.30	4,000.00
555600	Cemetery - maintenance-contracted	3,000.00		3,561.60	-
Sub-total		28,294.00	-	29,065.24	27,051.00
SOCIAL SERVICES					
561800	General welfare-external tsf	336,690.00		336,690.00	354,246.00
562800	Homes for the aged-external tsf				-
563800	Child care-external tsf				-
571800	Social housing-external tsf				-
Sub-total		336,690.00	-	336,690.00	354,246.00

June 3, 2026		2025 Budget (Initial)	Adjustments and Reclassifications	2025 ACTUAL	2026 Budget (Initial)
RECREATION & CULTURE					
581100	Parks-wages	1,000.00		997.17	1,000.00
581210	Parks-cpp	100.00		54.39	60.00
581220	Parks-ei	30.00		22.34	15.00
581230	Parks-wsib	25.00		4.97	20.00
581240	Parks - OMERS	135.00		81.57	70.00
581260	Parks-eh	21.00		15.75	10.00
581320	Parks-main/services	1,400.00		498.94	7,700.00
581900	Amortization-parks			189.28	-
582100	Recreation programs-wages				-
582210	Recreation programs-cpp				-
582220	Recreation programs-ei				-
582260	Recreation programs-eh				-
582320	Fundraising expense				-
582330	Recreation programs-miscellaneous	-			-
582450	Adult programs				-
582460	Children's programs	1,350.00		793.55	1,350.00
582470	Special events	110.00		85.44	100.00
582510	Advertising				-
583100	Recreation facilities-wages				-
583210	Recreation facilitation-cpp				-
583220	Recreation facilitation-ei				-
583230	Recreation facilities-wsib				-
583260	Recreation facilitation-eh				-
583690	Recreation facil-power-milford havn	900.00		1,063.96	1,200.00
585800	Library-external transfer	21,234.28		21,234.28	21,653.40
586100	Museum-wages				-
586320	Museum-materials & supplies				-
586600	Museum-contracted services	8,819.00		8,819.00	9,883.00
587800	Cenotaph - External transfer				-
Sub-total		35,124.28	-	33,860.64	43,061.40

June 3, 2026		2025 Budget (Initial)	Adjustments and Reclassifications	2025 ACTUAL	2026 Budget (Initial)
PLANNING & ZONING					
591320	Planning materials & supplies				40.45
591500	Planning - contracted service	-			
591800	Planning board-external transfer	3,297.00		3,297.00	5,004.00
593320	Horticultural society				-
Sub-total		3,297.00	-	3,297.00	5,044.45
TOTAL EXPENSE		1,337,783.37	200,200.00	1,490,302.60	1,326,161.24
NET INCOME		409,446.40	(200,200.00)	297,900.61	215,196.96
PSAB ADJUSTMENTS (below)					
	add back amortization	-	200,200.00	213,910.07	-
	Less TCA purchases roads	(405,983.82)	-	(434,847.10)	(113,248.79)
	Transfers from reserves	108,577.42	-	115,823.19	127,948.79
	Transfers to reserves	(38,500.00)	-	(132,604.30)	(69,000.00)
	Deferred revenue	(73,540.00)	-	(60,182.47)	(160,896.96)
	Loan proceeds				
	Loan payments - principal				
OPERATING SURPLUS OR DEFICIT		(0.00)	-	0.00	-

June 3, 2026		2025 Budget (Initial)	Adjustments and Reclassifications	2025 ACTUAL	2026 Budget (Initial)
	AMORTIZATION				
512900	Amortization-corporate management	-	11,000.00	13,879.43	
521900	Amortization-fire		7,500.00	6,562.01	
531900	Amortization-roads-paved		-		
532900	Amortization-roads-unpaved	-	-		
533900	Amortization-roads-structures	-	-		
534900	Amortization-traffic&roadside mtce	-	-		
535900	Amortization-winter ctrl-excpt sdwk	-	181,700.00	193,279.35	
581900	Amortization-parks		-	189.28	
	Total amortization	-	200,200.00	213,910.07	
	TANGIBLE CAPITAL ASSETS				
	Outhouses at Big Point Park				4,000.00
173100	Plow	-	-		14,214.85
	Municipal driveway surface treatment	22,377.43	-	-	
191250	Computer Equip./Software	5,000.00	-	4,915.32	16,000.00
173132	Roads Pick Up Truck				68,000.00
173150	Galvanized Dump trailer (for emulsified tar)				11,033.94
183280	Tractor's Side Road	124,206.39	-	138,811.23	
153405	Sand Storage Building	254,400.00		291,120.55	
	Total TCA purchases	405,983.82	-	434,847.10	113,248.79
	Transfer from reserves				
	Succession planning	60,000.00	-	60,000.00	
	Modernization intake - balance	24,577.42	-	24,710.75	
	Cemetery - Care & Maintenance	-	-	7,112.44	7,000.00
	Fire department		-		
	Museum working funds	-	-		
	Roads Equipment				93,248.79
	Fire equipment	24,000.00	-	24,000.00	
	Working funds		-		
	Parks Reserve Fund				11,700.00
	COVID Safe Restart Fund				16,000.00
	Total transfer from reserves	108,577.42	-	115,823.19	127,948.79

June 3, 2026		2025 Budget (Initial)	Adjustments and Reclassifications	2025 ACTUAL	2026 Budget (Initial)
	Transfer to reserves				
315203	Covid restart		-	342.37	-
315204	Cannibis	-	-	205.64	-
315205	Office equipment		-		-
315206	Succession planning		-	7,399.11	2,000.00
315217	Centotaph	1,000.00	-	1,000.00	1,000.00
315218	Enabling accessibility		-		-
335205	Building	2,500.00	-	9,217.51	5,000.00
315215	Roads reserve	5,000.00	-	5,000.00	5,000.00
	Roads equipment	5,000.00	-	13,844.00	5,000.00
315210	Fire department	20,000.00	-	28,636.79	40,000.00
315209	Modernization	-	-		-
	Museum building		-		-
	Fire equipment		-		
335290	General		-	61,958.88	
315010	Working funds		-		
	Integrity Commissioner/Legal	5,000.00		5,000.00	5,000.00
	Asset Management Plan				6,000.00
	Total transfer to reserves	38,500.00	-	132,604.30	69,000.00
	Deferred revenue				
	Deferred revenue - NORDS				63,596.96
	Deferred revenue - OCIF	73,540.00		60,182.47	97,300.00
	Total transfer to reserves	73,540.00	-	60,182.47	160,896.96



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Staff Report: DR-2026-06-10-DB
Subject: 2026 Draft Budget
Prepared by: Britney MacKay, Deputy Clerk-Treasurer and
Sara Dinsdale, CAO/Clerk-Treasurer

Meeting Date: June 10, 2026
Regular Council Meeting

Purpose:

To present Council with an overview of the 2026 Draft Budget, including key changes in revenues, operating expenses, capital projects, reserve transfers, and taxation impacts.

Budget Overview:

Revenues

- The Township received the unconditional OMPF allocation, which increased by \$44,900 (from \$330,700 in 2025).
- The Township received the NOHFC Grant to support wages for the Deputy Clerk-Treasurer position through the internship program.
- The Hilton Union Fire Department received the Fire Prevention Grant of \$16,000.00 to fund the purchase of turnout gear.
- The Fire Department contribution amount of \$44,989.09 remains subject to the approval by the Fire Board and both respective Councils. This amount includes an increase from \$10,000 to \$20,000 to the pumper reserve funds from each township, as recommended by the Fire Chief.
- The OCIF allocation increased by \$25,000 (from \$100,000 in 2025). On January 14, 2026, Council approved \$27,700 of this funding to be allocated toward completion of the Township's Asset Management Plan update by PSD Citywide, with the remaining balance of \$97,300 to be deferred for future roads projects.
- The NORDS grant program remains available. The 2026 budget includes the transfer of the remaining December 2025 interest earnings of \$75.32 to the general account, as well as \$63,596.96 received through the renewal of the NORDS program. These funds will be deferred and held for future eligible projects.
- The Pothole Prevention and Repair Program (PPRP) grant was received in 2026 in the amount of \$38,000 to reimburse eligible 2025 pothole repair costs.
- CCBF funding of \$12,000 will support gravel application on Richmond Bay Road and calcium chloride application on the P Line.
- Building permit revenue has increased following a 6% fee increase approved through By-law No. 1489-26; Fees and Charges By-Law.
- Interest revenue is projected to decrease due to the use of OCIF and CCBF in 2025, along with the depletion of NORDS reserves, resulting in fewer funds generating interest in 2026.



Operating Expenses

General Government

- Council honoraria - estimated based on 12 regular meetings, 6 special meetings, 4 miscellaneous, and 4 fire board meetings.
- Human resources - 2025 included council training and Pay Equity Evaluation contracted services. 2026 is estimated at \$1,000 to accommodate consultation services regarding employment matters.
- Admin salaries – decreased as no pay equity payouts are anticipated in 2026.
- Admin WSIB – increased for 2026 due to a credit received and applied in 2025.
- Misc. expenses - BDO recommended that Human Rights Settlement be allocated in 2025 since the claim was filed in 2025.
- Tech support – increased in 2025 due to increase in fees, multiple technical issues with computers, internet and meeting streaming.
- Postage – increased to accommodate bulk postage and to account for registered mail postage.
- Office building maintenance – 2025 includes security, electrical updates/installation of exterior lighting and cleaning contracts. 2026 includes security, cleaning contract and supplies to repair and paint office interior and council chambers & replace damaged countertops and flooring.
- Computer equipment/software – tax runs, cemetery software for 2026 (previously in subscriptions), monthly fees and required equipment update for WIFI (quoted \$330.72).
- Subscriptions & dues – 2025 budgeted to include cemetery software and other subscriptions & memberships; however, the cemetery software was previously allocated to computer equipment/software. 2026 budget includes just subscriptions and memberships.
- Administration training – 3 MAP courses, ½ cost of AMCTO zone meeting in September for election/council orientation training Council approved attendance to the AMCTO conference in Sudbury for May 2026 through Resolution No. 2025-253; however, staff determined that attendance was not necessary. The September Zone Fall meeting is expected to provide more relevant and beneficial training opportunities in preparation for the 2026 municipal election and new Council orientation.
- Audit fees – decreased due to utilizing the BDO portal eliminating the need for BDO to attend in person at the office.
- Election – election year. Includes same budget amount of \$3,500 as in the previous election, and includes online and in-person election training in Sudbury and half the cost for Election/Council Orientation training in Killarney at Zone meeting
- Legal Fees - 2025 included costs for zoning, cemetery affidavits, by-law enforcement & HR matters. 2026 not anticipating HR matters, however, cemetery, by-law and zoning matters are ongoing.



- TCA implementation – Asset Management Plan updating will be partially funded by OCIF as noted in revenue.
- Telephone – costs increased for landline and roads cellphone by suppliers.

Protection Persons & Property

- Fire WSIB - no credit amount for 2026.
- Truck repairs and maintenance – cost of safeties have increased.
- Compressor maintenance – actual, received 2026 invoice from Jocelyn Township.
- Turnout gear – funded by the 2026 Fire Protection Grant, with one new set for new volunteer.
- Hydrant maintenance – 2025 invoice lower than previous years.
- Policing – actual, 2026 annual billing statement received.
- By-law enforcement materials & supplies - 2025 paid for portion of laptop.
- Building inspector wages, EI, WSIB, EHT – added to budget for new CBO hired as employee, lower contracted building inspections due to Tulloch contract termination date of April 30.
- Emergency measures-advertising - 2025 purchased brochures and posters funded by Emergency Preparedness grant.
- Emergency Management – 2026 Phoenix Emergency Management invoice already received

Roads Operating

For budget presentation purposes, the Roads Department will no longer be reported by paved, unpaved, and winter control categories. These costs will continue to be allocated and reported in accordance with the Financial Information Return (FIR) requirements through internal accounting methods.

- Roads WSIB – increased for 2026 due to a credit received and applied in 2025.
- Truck Maintenance – 2025 included new blades, truck & sander repairs and truck safety.
- Tractor Maintenance – 2026 includes additional cost for John Deere tractor hydraulic change and flail blade.
- Signs and posts – decreased, 2025 additional costs were for highway sign permits. Need to purchase construction/maintenance signs in 2026.
- Hard top patching – increased for patching with no surface treatment being done in 2026.
- Memberships – no EARSA membership for 2026, received credit in amount of \$136 for previous membership fees.
- Equipment rental – rental of excavator for Canoe Point Road repairs.
- Utilities – increased to accommodate propane and electricity cost increases.
- Grader maintenance – increased to purchase 2 new tires. Funded with Pothole Prevention grant funding received under revenue.
- Calcium chloride – purchasing liquid calcium in 2026 rather than flake.



- Sand – increased due to price increase for salt.

Environmental Services

- 2025 invoices showed a decrease.
- Special waste disposal cost in 2025 was for removal of abandoned trailer on Q&R.

Recreational & Cultural

Parks maintenance/services – one budget shows an increase to accommodate tetherball supplies and installation by a licensed contractor to meet Canada Safety Requirements at \$1,720.00, the inspection of playground equipment at Twin Lakes and Big Point Park at \$1000, inspection of existing earth pit privy at Big Point \$1,500, labour to prep earth pit privy for new outhouse \$2,000, and the Playground Equipment Safety Course \$1,500. All to be transferred from the Parks Reserve Funds.

Capital Assets

Purchase of a new roads department pickup truck and galvanized dump trailer to be used for the application of emulsified tar. Funded through the Roads Equipment Reserve fund.

Purchase of replacement laptops for expired units purchased in 2021. Funded through the COVID Fund.

Purchase of one wheelchair-accessible outhouse for placement at Big Point Park, based on quotes received from a local provider in the amount of \$3,500 each plus delivery.

Reserve Transfers

From Reserves

Cemetery Care & Maintenance – 2025 transferred \$7,112.44 to cover wages, topsoil, and tree removal contract. 2026 transfer of \$7,000 for wages and materials.

Roads Equipment - \$78,170.91 for the purchase of pickup truck and galvanized dump trailer. Additional roads reserve transfer of \$14,214.85 for reversible plow that was ordered in January as per Resolution No. 2026-04.

To Reserves

Succession planning - transfer of \$2,000 is proposed to begin replenishing the succession planning fund for the future.



A transfer of \$6,000 is proposed to establish a reserve fund for future Asset Management Plan updates, which are estimated to cost approximately \$30,000 every five (5) years.

Tax Levy

The province continued the freeze on any reassessments by MPAC. However, the Township experienced a modest increase in assessment growth due to new construction and building assessments. As outlined in the OPTA worksheet titled "No Increase", the additional assessment growth generates \$6,872 in new municipal taxation revenue.

The proposed combined municipal tax rate for 2026 is .01110391, represents maintaining the 2026 tax rate at the 2025 level.

Recommendation

THAT Council review the two proposed 2026 Budgets and consider the impact of the Parks related fund transfers from reserves, and provide direction to staff;

AND THAT Council adopt the 2026 Budget with total revenues of \$1,541,358.20.

C) iii) (1)

HILTON TOWNSHIP - OPTA TAX ANALYSIS Using Total Levy of \$876,566: no increase

04-May-26

Taxable Class	*1* Current Value Asst	*2* Transition Ratios	*3* Tax Reduction	*4* New Trans Ratio	*5* CVA Weighted by Trans Ratios	*6* Percent Share	*7* 2026 Taxes	*8* Effective Tax Rates	*9* Proof (1*8)
Res/Farm	90,453,900	1.000000		1.0000	90,453,900	98.79%	865,997	0.00957391	865,997
Multi-Res					0	0.00%	0		0
Comm. Occupied	21,100	1.217400		1.2174	25,687	0.03%	246	0.01165528	246
Comm. Excess Land	13,900	1.217400	0.30	0.8522	11,845	0.01%	113	0.00815869	113
Comm. Vac. Lands	14,200	1.217400	0.30	0.8522	12,101	0.01%	116	0.00815869	116
Sub Total	49,200				49,633	0.05%	475		475
Ind. Occupied	9,400	1.100000		1.1000	10,340	0.01%	99	0.01053130	99
Ind. Excess Land	0	1.100000	0.35	0.7150	0	0.00%	0	0.00684534	0
Ind. Vac. Lands	0	1.100000	0.35	0.7150	0	0.00%	0	0.00684534	0
Aggregate Extraction	157,000	0.895077	0	0.895077	140,527	0.15%	1,345	0.00856939	1,345
Industrial (New Constr)									
Sub Total	166,400				150,867	0.16%	1,444		1,444
Pipelines	0				0	0.00%	0	0.00000000	0
Farmlands	276,500	0.250000		0.2500	69,125	0.08%	662	0.00239348	662
Managed Forest	437,000	0.250000		0.2500	109,250	0.12%	1,046	0.00239348	1,046
Exempt									
Total Taxable	91,383,000				90,832,775	99.21%	869,625		869,625
							<i>Mun Levy increase of \$ 6872</i>		
PAYMENTS IN LIEU									
Res/Farm	44,500	1.000000		1.0000	44,500	0.05%	426	0.00957391	426
Multi-Res	0				0	0.00%	0	0.00000000	0
Comm. Occupied	559,000	1.217400		1.2174	680,527	0.74%	6,515	0.01165528	6,515
Comm. Excess Land	0	1.217400	0.30	0.8522	0	0.00%	0	0.00000000	0
Comm. Vac. Land	0	1.217400	0.30	0.8522	0	0.00%	0	0.00000000	0
Sub Total	559,000				680,527	0.74%	6,515		6,515
Ind. Occupied	0	1.100000		1.1000	0	0.00%	0	0.00000000	0
Ind. Excess Land	0	1.100000	0.35	0.7150	0	0.00%	0	0.00000000	0
Ind. Vac. Land	0	1.100000	0.35	0.7150	0	0.00%	0	0.00000000	0
Aggregate Extraction	0							0.00000000	
Sub Total	0				0	0.00%	0		0
Pipelines	0				0	0.00%	0	0.00000000	0
Farmlands	0	0.250000		0.2500	0	0.00%	0	0.00000000	0
Managed Forests	0	0.250000		0.2500	0	0.00%	0	0.00000000	0
TOTAL PIL	603,500				725,027	0.79%	6,941		6,941
GRAND TOTAL	91,986,500				91,557,802	100.00%	876,566		876,566

Note: formulas changed in August 2006 to better reflect OPTA results that combine Regular taxation and PILs. ie tax rate based on total taxes plus PIL total 869,625) and not just property taxes (876,566)

* PIL breakdowns on budget came from OPTA - PIL's have to be broken down so part shows under Municipal AND Education.

11)c)iii) 2

Tax Tools, 2026 Tax Impact Summary

Hilton Township, 5704

Using OPTA calculated rates on May 7, 2026 3:06PM EST.
 Active parameter set: Current Parameters (Unsaved)
 Assessment Data Filler Option Used: No Limits, Exclude PIL Properties, Tax Ratios Used: 2026 Tax Ratios

Class	2025 Total Year End Taxation			2025 Estimated Total Taxation (\$)			Difference Between 2025 and 2026 Taxation						CVAs Used to determine municipal general levy		
	Municipal	Education	Total 2025	Municipal	Education	Total 2026	Municipal		Education		Total Change		CVA	Tax Ratio	Edu. Tax Rate
							\$	%	\$	%	\$	%			
Taxable															
Residential	865,997	138,395	1,004,392	865,997	138,395	1,004,392	0	0.00%	0	0.00%	0	0.00%	90,453,900	1.000000	0.00153000
Multi-residential	0	0	0	0	0	0	0	0.00%	0	0.00%	0	0.00%	0	1.000000	0.00153000
Com. Occupied	246	186	432	246	186	432	0	0.00%	0	0.00%	0	0.00%	21,100	1.217400	0.00880000
Com. Exc. Land	113	122	236	113	122	236	0	0.00%	0	0.00%	0	0.00%	13,900	0.852180	0.00880000
Com. Vac. Land	116	125	241	116	125	241	0	0.00%	0	0.00%	0	0.00%	14,200	0.852180	0.00880000
Ind. Occupied	99	83	182	99	83	182	0	0.00%	0	0.00%	0	0.00%	9,400	1.100000	0.00880000
Ind. Exc. Land	0	0	0	0	0	0	0	0.00%	0	0.00%	0	0.00%	0	0.715000	0.00880000
Ind. Vac. Land	0	0	0	0	0	0	0	0.00%	0	0.00%	0	0.00%	0	0.715000	0.00880000
Aggregate Extraction	1,345	802	2,148	1,345	802	2,148	0	0.00%	0	0.00%	0	0.00%	157,000	0.895077	0.00511000
Pipelines	0	0	0	0	0	0	0	0.00%	0	0.00%	0	0.00%	0	0.000000	0.00880000
Farm	662	106	768	662	106	768	0	0.00%	0	0.00%	0	0.00%	276,500	0.250000	0.00038250
Managed Forests	1,046	167	1,213	1,046	167	1,213	0	0.00%	0	0.00%	0	0.00%	437,000	0.250000	0.00038250
Com Total Taxable	475	433	908	475	433	908	0	0.00%	0	0.00%	0	0.00%	49,200		
Ind Total Taxable	99	83	182	99	83	182	0	0.00%	0	0.00%	0	0.00%	9,400		
Total Taxable	869,625	139,986	1,009,610	869,625	139,986	1,009,610	0	0.00%	0	0.00%	0	0.00%	91,383,000		

Payment in Lieu															
Residential	426	0	426	426	0	426	0	0.00%	0	0.00%	0	0.00%	44,500	1.000000	0.00153000
Multi-residential	0	0	0	0	0	0	0	0.00%	0	0.00%	0	0.00%	0	1.000000	0.00153000
Com. Occupied	6,515	1,137	7,652	6,515	1,137	7,652	0	0.00%	0	0.00%	0	0.00%	559,000	1.217400	0.00880000
Com. Exc. Land	0	0	0	0	0	0	0	0.00%	0	0.00%	0	0.00%	0	0.852180	0.00880000
Com. Vac. Land	0	0	0	0	0	0	0	0.00%	0	0.00%	0	0.00%	0	0.852180	0.00880000
Ind. Occupied	0	0	0	0	0	0	0	0.00%	0	0.00%	0	0.00%	0	1.100000	0.00880000
Ind. Exc. Land	0	0	0	0	0	0	0	0.00%	0	0.00%	0	0.00%	0	0.715000	0.00880000
Ind. Vac. Land	0	0	0	0	0	0	0	0.00%	0	0.00%	0	0.00%	0	0.715000	0.00880000
Aggregate Extraction	0	0	0	0	0	0	0	0.00%	0	0.00%	0	0.00%	0	0.895077	0.00511000
Pipelines	0	0	0	0	0	0	0	0.00%	0	0.00%	0	0.00%	0	0.000000	0.00880000
Farm	0	0	0	0	0	0	0	0.00%	0	0.00%	0	0.00%	0	0.250000	0.00038250
Managed Forests	0	0	0	0	0	0	0	0.00%	0	0.00%	0	0.00%	0	0.250000	0.00038250
Com Total PIL	6,515	1,137	7,652	6,515	1,137	7,652	0	0.00%	0	0.00%	0	0.00%	559,000		
Ind Total PIL	0	0	0	0	0	0	0	0.00%	0	0.00%	0	0.00%	0		
Total PIL	6,515	1,137	8,078	6,515	1,137	8,078	0	0.00%	0	0.00%	0	0.00%	603,500		
Com Grand Total	3,991	1,570	5,560	3,991	1,570	5,560	0	0.00%	0	0.00%	0	0.00%	806,200		
Ind Grand Total	99	83	182	99	83	182	0	0.00%	0	0.00%	0	0.00%	9,400		
Grand Total	874,586	141,122	1,017,688	874,586	141,122	1,017,688	0	0.00%	0	0.00%	0	0.00%	91,986,800		

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2026 Tax Rates Summary-no increase

Using OPTA calculated rates on May 4, 2026 3:34PM EST

Active parameter set: Current Parameters (Unsaved)

Assessment Data Filter Option Used: No Limits, Exclude PIL Properties, Tax Ratios Used: 2026 Tax Ratios

	Residential	Multi-residential	Commercial			Industrial			Aggregate Extraction	Pipelines	Farm	Managed Forests
	Occupied	Occupied	Occupied	Excess Land	Vacant Land	Occupied	Excess Land	Vacant Land	Occupied	Occupied	Occupied	Occupied
Tax Ratios	1.000000	1.000000	1.217400			1.100000			0.895077	0.000000	0.250000	0.250000
Education- Retained			0.00980000	0.00980000	0.00980000	0.00980000	0.00980000	0.00980000				
Hilton Township, 5704												
Education	0.00153000	0.00153000	0.00890000	0.00890000	0.00890000	0.00890000	0.00890000	0.00890000	0.00511000	0.00880000	0.00038250	0.00038250
General	0.00957391	0.00957391	0.01165528	0.00815869	0.00815869	0.01053130	0.00684535	0.00684535	0.00856939	0.00000000	0.00239348	0.00239348



11) d)

Clerk Report: CR-2026-06-10-EDU

Meeting Date: June 10, 2026

Subject: Staff Education Updates and AMCTO Zone Meeting

Regular Council Meeting

Prepared by: CAO/Clerk-Treasurer Sara Dinsdale

Background

Ms. Britney MacKay, Deputy Clerk-Treasurer has successfully completed her second course in the Municipal Administration Program (MAP) program with a final grade of 86.12%. Ms. MacKay is planning to enroll in her third course in the MAP program in the fall.

Ms. Sara Dinsdale, CAO/Clerk-Treasurer has successfully completed her fourth course in the MAP program with a final grade of 88.82%. This completes the MAP program, and a certificate of completion will be received from AMCTO by the end of June.

In addition to the MAP programs, Ms. Dinsdale and Ms. Britney have also completed the AMCTO Municipal Elections Training program, followed by attendance at the in-person election training session held in Sudbury on May 6, 2026.

Key topics addressed during the election training included:

- Nomination and candidate management;
- Elections Ontario and voters' list management;
- Relevant case law;
- Voting methods;
- Election finance management;
- Managing uncivil or disruptive behaviour; and
- Compliance Audit Committees

Due to operational requirements within the Township office, Ms. Dinsdale and Ms. MacKay did not attend the AMCTO Zone Meeting held on May 7 and 8, 2026 as previously planned.

AMCTO has announced an upcoming Zone Meeting to be held in Killarney, Ontario on September 24 and 25, 2026. Election-related topics included in the workshop are:

- Council orientation;
- Council-staff relations;
- Integrity Commissioner responsibilities; and
- Procedure By-law and governance matters

Analysis

Attendance by both Ms. Dinsdale and Ms. MacKay at the Fall Zoning Meeting supports the Township's strategic objectives related to organizational readiness, legislative compliance, professional development, and effective governance by ensuring staff are adequately prepared to administer municipal elections and prepare for council onboarding in accordance with current legislative requirements and best practices.



Although Council positions in previous municipal elections have frequently been filled by acclamation, there continue to be significant legislative, procedural, and administrative requirements that must be addressed during the nomination period, following nomination day, and throughout the transition into a new term of Council.

Key learning outcomes from the training included:

1. Identifying key elements required for effective Council orientation;
2. Learning tools to develop adaptable and phased onboarding programs;
3. Developing strategies to clearly communicate and reinforce the respective roles, responsibilities, authorities, and procedural boundaries of Council and staff;
4. Understanding methods to establish expectations early, support positive Council-staff relationships, and address conflict in a manner that promotes trust and effective governance; and
5. Identifying and mitigating common governance risks during Council transitions

Financial Impact

The costs associated with attendance at the September 2026 AMCTO Zone Meeting and related travel expenses have been included within the 2026 Budget under administration training and election.

Early registration fees are \$375 per person, with accommodation costs of \$750 for two nights.

Recommendation

THAT Council receive Staff Report CR-2026-06-10-EDU titled Staff Education Updates and AMCTO Zone Meeting;

AND THAT Council authorize Ms. Dinsdale, CAO/Clerk-Treasurer and Ms. Britney MacKay, Deputy Clerk-Treasurer to enroll in the AMCTO Zone meeting held in Killarney Ontario Thursday, September 24 and Friday, September 25, 2026.



me) i)

Staff Report: DR-2026-06-10-PSB
Subject: Property Standards By-law
Prepared by: Britney MacKay, Deputy Clerk-Treasurer
Reviewed by: Sara Dinsdale, CAO/Clerk-Treasurer

Meeting Date: June 10, 2026
Regular Council Meeting

Background

Historically, the Township of Hilton has not adopted a comprehensive Property Standards By-law. In 1993, Council passed By-law No. 608 to prohibit and regulate the use of land within the Township for the dumping or disposal of garbage, refuse, domestic or industrial waste, and the storage and wrecking of used motor vehicles. The existing by-law outlines that:

- Refuse shall not accumulate on any property and must be disposed of at the garbage disposal site;
- Waste resulting from the erection, alteration, or demolition of buildings must be properly disposed of and;
- Properties may only contain one (1) motor vehicle that is not in running order, provided it is stored within a garage or behind a barrier.

Although the by-law includes provisions relating to penalties, the wording and format do not meet current legislative requirements for enforcement purposes, and no set fine schedule is attached. As a result, enforcement of the by-law is limited.

Section 127 of the *Municipal Act, 2001* states that:

“Without limiting sections 9, 10 and 11, a local municipality may,
(a) require the owner or occupant of land to clean and clear the land, not including buildings, or to clear refuse or debris from the land, not including buildings;
(b) regulate when and how matters required under clause (a) shall be done;
(c) prohibit the depositing of refuse or debris on land without the consent of the owner or occupant of the land; and
(d) define “refuse” for the purpose of this section.”

Analysis

Staff have reviewed By-law No. 608 and determined that amendments are required to ensure the by-law is enforceable and aligns with current legislative requirements and municipal best practices.



By-law No. 608 was intended primarily to regulate the dumping and disposal of garbage, refuse, and waste, as well as the storage or wrecking of used motor vehicles. Council may consider one of the following options:

Option 1 – Amend Existing By-law No. 608

Maintain the original intent of the by-law while incorporating:

- Updated definitions and administrative provisions;
- Modern enforcement and compliance measures;
- Clear offence provisions; and
- An approved set fine schedule

Amending the existing by-law would allow the Township to continue to uphold the original objectives of regulating refuse accumulation and derelict vehicles, while enhancing the Township's ability to enforce compliance through an updated penalty structure.

Option 2 – Adopt a Comprehensive Property Standards By-law

Repeal By-law No. 608 and replace it with a new Property Standards By-law that establishes broader standards for the maintenance and occupancy of property throughout the Township. A comprehensive Property Standards By-law could regulate matters including:

- The accumulation of refuse and debris;
- Outdoor storage and derelict vehicles;
- Safety hazards on private property; and
- Conditions that may negatively impact the health, safety, and well-being of residents and visitors within the Township of Hilton.

Adopting a comprehensive Property Standards By-law would provide Council and staff with clearer authority to address property maintenance concerns and respond more effectively to complaints. It would also establish consistent standards for property owners while supporting the health, safety, and appearance of the Township.

While this option would require additional administration and enforcement capacity, it would provide a more complete and structured approach to property standards regulations.



Recommendation

THAT Council receive Report DR-2026-06-10-PSB titled Property Standards By-law;

AND THAT Council review the existing by-law No. 608; being a by-law to prohibit and regulate the use of land within the Township for the dumping or disposal of garbage, refuse, domestic or industrial waste, and the storage and wrecking of used motor vehicles and the draft by-law prescribing property standards for property located within the Corporation of the Township of Hilton;

AND FURTHER THAT Council consider:

- Whether to direct staff to amendment to the existing by-law No. 608 or;
- Whether to repeal by-law No. 608 and replace it with the draft new Property Standards By-law that establishes broader standards for the maintenance and occupancy of property throughout the Township

ii) e) ii)

THE CORPORATION OF THE TOWNSHIP OF HILTON

BY-LAW NO. 608

Being a by-law to prohibit and regulate the use of land within the Township of Hilton for dumping or disposing of any garbage, refuse or domestic or industrial waste of any kind, and prohibit the use of land within the Township of Hilton for storage and wrecking of used motor vehicles.

WHEREAS the Municipal Act, R.S.O. 1990, Chapter M.45, Sec. 210(135), authorizes the Council of a municipality to pass by-laws for prohibiting or regulating and inspecting the use of land or structures within the municipality for dumping or disposing of garbage, refuse or waste;

AND WHEREAS the Municipal Act, R.S.O. 1990, Chapter M.45, Sec. 210 (136) authorized the Council of a municipality to pass by-laws for prohibiting or regulating and inspecting the use of any land or structure for storing used motor vehicles for the purpose of wrecking or dismantling them or salvaging parts thereof for sale or other disposal;

AND WHEREAS the Council of the Corporation of the Township of Hilton deems it expedient to pass such a by-law;

NOW THEREFORE the Council of the Corporation of the Township of Hilton hereby enacts as follows:

1. No land within the limits of the Township of Hilton is to be used for dumping or disposing of any garbage, refuse, or domestic or industrial waste of any kind except at the Garbage Disposal Site provided for such purpose by the Corporation.
2. No person is to permit garbage, refuse, or domestic or industrial waste to accumulate on any land which he owns or has under his or her control within the Township of Hilton.
3. All garbage, refuse or domestic or industrial waste is to be disposed of by dumping at the Township Garbage Disposal Site.
4. Waste left from the erection, alteration or demolition of any building or structure within the Township of Hilton is to be disposed of at the Township Garbage Disposal Site.
5. Persons disposing of any waste under part (4) of this by-law, may be required to pay a fee for the disposal of such waste at the Township Garbage Disposal Site.
6. No unauthorized person shall light any fire, or cause any fire to be lit, at the Township Garbage Disposal Site.
7. No person may dispose of any hot ashes containing live coals at the Township Garbage Disposal Site.
8. No person may use any lot in any zone for the parking or storage of any vehicle, or any part thereof, that is not in running order, or is not licenced and insured, except that one (1) such vehicle may be stored in a private garage or fenced area or behind a suitable natural buffer, and not visable from any road or property line, and not more than six (6) such vehicles may be stored in a garage in a Commercial or Industrial Zone.
9. For the purpose of this by-law, a motor vehicle which is not in running condition or is unsafe for operation, and is left parked on any street or road or other public land within the Township of Hilton, shall be considered stored for the purposes mentions in part (8) of this by-law and may, at the discretion of a Police Officer or the Township Road Superintendent or the Township By-Law Enforcement Officer, be removed and disposed of with the cost charged against the owner thereof.
10. No motor vehicle or body thereof is to be disposed of by dumping at the Township Garbage Disposal Site.

11. Any person or persons upon conviction of contravening any portion of this by-law shall be subject to a fine of not less than \$150.00 and not exceeding \$2,000.00, exclusive of costs.
12. Every such fine is recoverable as provided under the Provincial Offences Act.

Read a first and second time this 7th day of July, 1993.

Read a third and final time and passed this 7th day of July, 1993.



REEVE



CLERK

THE CORPORATION OF THE TOWNSHIP OF HILTON

BY-LAW NO. XXXX-XX

Being a by-law prescribing property standards for property located within the Corporation of the Township of Hilton.

WHEREAS the Official Plan for St. Joseph Island includes provisions relating to property conditions;

AND WHEREAS Section 15.1(3) of the *Building Code Act*, S.O. 1992, c. 23, as amended, a by-law may be passed by Council of the municipality prescribing the standards for the maintenance and occupancy of property within the municipality provided the official plan for the municipality includes provisions relating to property conditions;

AND WHEREAS the Council of the Corporation of the Township of Hilton is desirous of passing a by-law under Section 15.1(3) of the *Building Code Act*, S.O. 1992, c. 23;

AND WHEREAS the *Municipal Act, 2001*, S.O. 2001, c. 25, as amended, section 9, provides that a municipality has the capacity, rights, powers, and privileges of a natural person for the purpose of exercising its authority;

AND WHEREAS the *Municipal Act, 2001*, S.O. 2001, c. 25, as amended, section 10, gives the municipality broad authority to pass by-laws respecting the health, safety, and well-being of persons;

AND WHEREAS the *Municipal Act, 2001*, S.O. 2001, c. 25, as amended, section 128, provides that a local municipality may prohibit and regulate with respect to public nuisances, including matters that, in the opinion of Council, are or could become or cause public nuisances;

NOW THEREFORE the Council of the Corporation of the Township of Hilton hereby enacts as follows:

1. SHORT TITLE

1.1 This By-law shall be cited as the "Property Standards By-law".

2. PURPOSE

2.1 No person, being the owner or occupant of a property, shall fail to maintain the property in conformity with the standards required in this By-law.

2.2 The owner of any property which does not conform to the standards in this By-law shall repair and maintain the property to conform to the standards in this By-law or shall clear the property of all buildings, structures, debris, or refuse.

2.3 All new construction, alterations, renovations, and repairs shall be carried out in accordance with the requirements of the *Ontario Building Code Act, 1992* and the *Ontario Building Code*, as amended, where applicable.

2.4 This By-law does not apply so as to prevent a farm operation that meets the definition of an "agricultural operation" under the *Farming and Food Production Protection Act, 1998*, S.O. 1998, c. 1, as amended, from carrying out a normal farm practice as defined by that Act.

- 3.15 "Pests" shall mean rodents, vermin or insects.
- 3.16 "Property" shall mean a building or structure or part of a building or structure and includes the lands and premises appurtenant thereto and all mobile homes, mobile buildings, mobile structures, outbuildings, fences and erections thereon whether heretofore or hereafter erected and includes vacant property.
- 3.17 "Refuse" shall mean any article, thing, matter, or material that:
- a) has been cast aside, discarded, or abandoned, whether of any value or not;
 - b) has been used up, in whole or in part, whether of any value or not; or,
 - c) has become obsolete, worn out, deteriorated, or incapable of being used for its intended purpose, whether of any value or not.
- 3.18 "Repair" shall include the provision of such facilities and the making of additions or alterations or the taking of such action as may be required so that the property shall conform to the standard established in this By-law.
- 3.19 "Safe Condition" shall mean a condition that does not pose or constitute an undue or unreasonable hazard or risk to life, limb or health of any person on or about the property and includes a structurally sound condition.
- 3.20 "Sign" shall mean any device or notice, including its structure and other component parts, which is used or capable of being used to identify, describe, illustrate, advertise, or direct attention to any person, business, service, commodity or use.
- 3.21 "State of good repair" shall mean a condition in which a building, structure, accessory structure, property, or component thereof is:
- a) Maintained in accordance with applicable provisions of the Act and the Building code;
 - b) structurally sound and capable of safely performing its intended function;
 - c) free from significant deterioration, damage, decay, rust, rot, or other conditions that may create an unsafe or hazardous condition;
 - d) maintained so as not to adversely affect the health, safety, or welfare of occupants, neighbouring properties, or the public;
 - e) in proper working order, where designed or intended to operate; and,
 - f) protected from the elements by suitable weather-resistant materials and maintained to prevent deterioration.
- 3.22 "Vehicle" shall include a motor vehicle, trailer, boat, motorized snow vehicle or other mechanical power-driven equipment.
- 3.23 "Waste" shall mean any debris, rubbish, refuse, sewage, effluent, discard, or garbage of a type arising from a residence, belonging to or associated with a house or use of a house or residential property and/or from industrial or commercial operation, or belonging to or associated with industry or commerce or industrial or commercial property, which for greater certainty includes all garbage, discarded material or things, broken or dismantled things, and materials or things exposed to the elements, deteriorating or decaying on a property due to exposure to the weather.
- 3.24 "Yard" shall mean the land other than publicly owned land around or appurtenant to the whole or any part of a residential or non-residential property and used or capable of being used in connection with the property.

4. GENERAL STANDARDS FOR ALL PROPERTY AND USES

4.1 YARDS

Yards shall be kept clean and free of litter, rubbish, waste, salvage, refuse, objects or conditions that may create a health, fire or accident hazard.

4.2 WELLS, CISTERNS, PRIVY VAULTS, PITS OR EXCAVATIONS

A well, cistern, privy vault, pit or excavation shall be permanently sealed, or secured by a fence, cover or netting, unless it is in active use, in which event it shall be secured by fencing with warning signs until the use has ceased, whereupon they shall be sealed or secured as required above.

4.3 ACCESSORY BUILDINGS

Accessory buildings, other than farm out-buildings, shall be:

- a) Protected from deterioration by the application of paint, preservative or other weather-resistant material;
- b) Structurally sound;
- c) Maintained in a state of good repair and free of accident hazards; and
- d) So as not to present an unsightly appearance.

4.4 FENCES

A fence erected shall be:

- a) Maintained in a state of good repair (free from loose or insufficiently secured, rotten, warped or broken materials);
- b) Protected from deterioration by the application of paint, preservative or other weather-resistant material of uniform colour and constructed using a material that is inherently resistant to such deterioration and compatible with surrounding finishes; and
- c) Constructed using suitable materials and designed and erected in a workmanlike manner and maintained so as not to appear unsightly.

4.5 STORAGE OF REFUSE OR RECYCLABLE MATERIAL

Where refuse or recyclable material is stored for disposal outside of the enclosed walls of a building, the refuse or recyclable material shall:

- a) Be stored in a container suitable for such a purpose and in a manner that does not attract pests or create a health or safety hazard due to the nature of the storage or through deterioration or misuse of the storage facility.

4.6 SIGNS

A sign and any structure connected therewith shall be installed and maintained:

- a) In good repair; and
- b) In a safe and structurally sound condition.

4.7 MOTOR VEHICLE STORAGE

- a) No motor vehicle, other than a motor vehicle bearing a valid license plate registration issued by the Ministry of Transportation and capable of being driven, shall be parked other than in a building, unless the parking of the unlicensed or inoperative motor vehicle is a permitted use under a Zoning By-law for that zone.
- b) No machinery, vehicle, boat, ATV, snowmobile, trailer or part thereof which is in an unusable, wrecked, discarded, dismantled, partially dismantled or abandoned condition, shall be stored or allowed to remain on any property unless otherwise permitted by a Zoning By-law. This shall not apply to prevent the occupants of the property from repairing a vehicle for their own use, the repair of which is actively being carried on.

4.8 TOWERS, GANTRIES, MASTS, OR ANTENNAE

Towers, gantries, masts, antennae and structures of similar character and any attachment thereto shall be maintained:

- a) Reasonably plumb, unless specifically designed to be other than vertical;
- b) In good repair; and
- c) In a safe and structurally sound condition.

4.9 STORM WATER

Storm water run-off shall be drained from the grounds of a property, and any area below exterior grade, so as to prevent excessive ponding, erosion, or the entrance of water on to an abutting property in such a manner as to cause damage to the abutting property or buildings on that property.

5. SUPPLEMENTARY STANDARDS FOR VACANT PROPERTIES

5.1 The following additional standards shall apply to vacant properties:

- a) Every owner of a vacant property shall maintain the property in a safe, clean, and sanitary condition;
- b) Vacant properties shall be kept free from litter, refuse, debris, waste, and conditions that may create a health, fire, or accident hazard;
- c) Grass, weeds, and other vegetation shall be maintained so as not to become overgrown or unsightly;
- d) Any excavation, well, septic system, cistern, or other opening on the property shall be properly secured or covered to prevent unsafe conditions;
- e) Buildings or structures on vacant property shall be maintained so as to prevent unauthorized entry and shall be secured with appropriate boarding or locking devices where necessary;
- f) Vacant properties shall be maintained free from rodents, vermin, and injurious insects; and
- g) No owner shall permit the accumulation of materials, equipment, or vehicles on vacant property in a manner that creates an unsafe or unsightly condition unless otherwise permitted by a Zoning By-law.

6. ENFORCEMENT

6.1 This By-law shall be administered and enforced by the CBO, BLEO, or any other person appointed by Council for the purpose of enforcing this By-law.

6.2 The officer enforcing this By-law may enter upon any property at any reasonable time for the purpose of carrying out an inspection to determine whether the property conforms to the standards prescribed in this By-law, in accordance with

the Building Code Act, the Municipal Act, 2001, and any other applicable legislation.

- 6.3 No person shall obstruct or hinder, or attempt to obstruct or hinder, any officer or person exercising a power or performing a duty under this By-law.

7. ORDERS TO COMPLY

- 7.1 Where an officer is satisfied that a property does not conform with the standards prescribed in this By-law, the officer may issue an Order to the owner or occupant of the property requiring that the property be brought into compliance.

- 7.2 The Order shall:

- a) Set out the municipal address or legal description of the property;
- b) Give reasonable particulars of the repairs to be made or actions to be taken;
- c) Indicate the time for complying with the Order; and
- d) Advise that if the repairs or actions are not completed within the time specified, the municipality may carry out the work at the owner's expense.

- 7.3 Service of an Order may be made personally, by registered mail, by email where permitted, or by posting the Order in a conspicuous place on the property.

- 7.4 If an Order is not complied with within the time specified, the municipality may cause the work to be done at the expense of the owner, and the costs may be added to the tax roll and collected in the same manner as municipal taxes.

8. RIGHT OF ENTRY

- 8.1 An officer enforcing this By-law may enter upon land at any reasonable time for the purpose of carrying out an inspection to determine compliance with this By-law.

- 8.2 No person shall deny access to any officer authorized to inspect a property under this By-law.

- 8.3 Where entry is refused, the municipality may seek an Order authorizing entry from a court of competent jurisdiction.

9. CONTRAVENTIONS AND PENALTIES

- 9.1 Every person who contravenes any provision of this By-law is guilty of an offence and upon conviction is liable to a fine as provided for by the *Provincial Offences Act, R.S.O. 1990, Chapter P.33*, as amended.

- 9.2 Every such penalty shall be recoverable under the provisions of the *Provincial Offences Act*.

10. SET FINES

- 10.1 The short form wording set out in Schedule "A" attached hereto shall constitute the offences designated for the purposes of proceedings commenced under Part I of the *Provincial Offences Act*.

- 10.2 Schedule "A" to this By-law shall form part of this By-law.

11. SEVERABILITY

11.1 If any section, subsection, clause, or provision of this By-law is declared by a court of competent jurisdiction to be invalid, the same shall not affect the validity of the By-law as a whole or any part thereof, other than the provision so declared invalid.

12. CONFLICTS

12.1 Where a provision of this By-law conflicts with the provisions of another municipal by-law, federal or provincial Act or regulation, the provision establishing the higher standard to protect the health, safety, and welfare of the public shall prevail.

13. ADMINISTRATION AND EFFECTIVE DATE

13.1 **THAT** Schedule "A" (Set Fines), attached hereto, shall form part of this By-law.

13.2 **THAT** By-law No. 608 is hereby repealed.

13.3 **THAT** this By-law shall come into force and take effect on the day of passing.

Read a first, second and third time and finally passed this XXXX, 2026.

Rodney Wood, Reeve

Sara Dinsdale, CAO/Clerk-Treasurer



Hilton Township

June 2026 Newsletter



12) a) i)
MUNICIPAL
OFFICE

2983 Base Line, Hilton Beach
Phone: 705-246-2472
Website:
www.hiltontownship.ca
Email:
admin@hiltontownship.ca

Office Hours:
Monday, Wednesday, and Friday
9:00am to 4:30pm

The office will be closed
Wednesday, July 1st for
Canada Day



Annual Grace United Cemetery Cleanup Reschedule Date

Join us Saturday, June 13th, 2026 (weather permitting),
from 10am to 12pm at 2874 Hilton Road.

Help us prepare the cemetery for the season!

We will be levelling soil and raking debris from the grounds.

Please bring your own gloves and tools (rakes, shovels, etc.).

Check the website for updates.

2026 Municipal Election Key Dates

- Monday June 1st – School support designation update
- Tuesday June 2nd - Candidate Information Session
- Friday, August 21st – Nomination Day, this is the final day to submit nomination forms by 2:00pm
- Monday, October 26th – Voting Day!

Municipal Elections – Candidate Information Session

Hilton Township, the Village of Hilton Beach, Jocelyn Township and St. Joseph Island Township are hosting a Candidate Information Session on Tuesday, June 2nd, at 7:00pm at the Old Town Hall, located at 1211 Richards Street, Richards Landing.

Join us for a presentation by a representative from the Ministry of Municipal Affairs and Housing. Topics will include:

- Roles & responsibilities of elected officials
- Overview of the election process
- Steps to file your nomination and
- Campaign finance rules



Roads Updates:

- Half-load restrictions have been lifted on all municipal roads as of May 29th.
- See website for details on surplus sale of utility trailer and flail mower



Stay Informed:

- Visit the Township's website for up-to-date news, Council meeting minutes, meeting notices, by-laws, policies and fillable forms.
- If you would like to receive the newsletter by email, please send your request to: britney@hiltontownship.ca.

Hilton Union Fire Department Notice

As per O. Reg 44/26, the Ministry of Natural Resources may issue administrative penalties to individuals who contravene provisions outlined in the regulation. Examples include:

- Starting a fire without a fire permit
- Failure to produce a fire permit for the location of activity
- Leaving a fire unattended
- Starting a fire under unsafe conditions





Below is a list of acceptable items for the Hilton Landfill recycling bins:

Place the recyclable items below together.



Aluminum (foils and trays)

Aluminum foil, pie plates, frozen food trays.

- ✓ Rinse and dry.
- ✓ Ball up aluminum foil.



Cardboard boxes

Pizza boxes, direct mail boxes, moving boxes, shoe boxes.

- ✓ Flatten. No larger than 60 x 60 cm x 24 cm.
- ✓ Bundle and tie larger cardboard.



Paper laminate packaging

Pet food bags, food service paper bags, and plates.

- ✓ Empty and free from food residue.



Metal

Food cans, metal lids, candle, cookie, coffee and tea tins.

- ✓ Rinse and dry.



Paper laminate containers

Spiral cans, cookie dough packages, ice cream containers/tubs, and hot and cold beverage cups.

- ✓ Empty and remove lids.



Plastic food & small containers

Laundry detergent and household cleaner jugs, shampoo, body wash, salad dressing, condiment, dish soap, mouth wash bottles. Small item packaging, hand sanitizer bottles, plant pots.

- ✓ Empty, lids and caps on.



Glass containers

Clear and coloured glass. Food containers, jars and bottles. Cosmetic containers, spice bottles, oil and vinegar bottles.

- ✓ Empty and free from food residue.
- ✓ Lids and caps off.



Boxboard

Cereal boxes, tissue boxes, egg cartons, rolls from toilet paper and paper towel.

- ✓ Flatten and empty.



Cartons

Dairy and dairy substitute cartons, molasses and sugar cartons, laundry and cleaning cartons, soup and sauce cartons, coffee cartons.

- ✓ Rinse and dry.
- ✓ Lids and caps on.



Flexible plastic packaging

Bags used for dry cleaning, bread, newspapers and flyers. Overwrap (paper towel & toilet paper, beverage containers). Coffee bags or deli pouches, chip bags, bubble wrap, snack wrappers, cereal liner bags, plastic gift bags.

- ✓ Empty and free from food residue.



Foam packaging

Meat trays, takeout containers, cups, plates, bowls, foam packaging for products.

- ✓ Empty and free from food residue.
- ✓ Remove film wrap and absorbent pads from meat trays.



Aerosol containers

Food spray, hairspray, air fresheners, shaving cream, deodorant.

- ✓ Empty, lids and caps on.
- ✗ Aerosols with toxic, corrosive or flammable symbols are not accepted with the exception of:
 - Cooking oil sprays and products designed for food.
 - Hairsprays, cosmetics and products designed to be used on hair/skin.



Paper

Any colour, including flour bags, prescription bags, paper produce bags. Notepads, loose paper, file folders, other printed materials. Newspapers, flyers, brochures and magazines. Greeting cards and envelopes, gift boxes.

- ✓ Empty.
- ✓ Place shredded paper in a tied clear plastic bag.
- ✓ Separate from plastic bags used to cover items, remove elastic bands.
- ✓ Remove rope handle from bags.
- ✗ Do not include soft or hard covered books/novels.



Plastic containers & tubes

Laundry detergent and household cleaner jugs, shampoo, body wash, salad dressing, condiment, dish soap, mouth wash bottles. Toothpaste tubes, deodorant, hand cream tubes.

- ✓ Empty, lids and caps on.



May Newsletter

Continued

St. Joseph Island Lions Club
All you can eat breakfast!

Adults \$14
6-12, \$7



Children
5 and under
FREE!

2026 Schedule

~~Sunday, April 26th~~ Sunday, September 27th
~~Sunday, May 24th~~ Sunday, October 25th
 Sunday, June 28th Sunday, November 22nd
 Sunday, August 23rd December: none

Hilton Beach Community Hall, 10am-1pm



Hilton Beach Yard Sale

When: Saturday, June 6th, 2026

Time: 8am to 1pm

Contact: Paula at the Village Office to register 705-246-2242



MARKETS

All Summer Hilton Beach Farmers Market @ Hilton Beach Waterfront Centre Saturday 10 am - 12pm

July /August Makers Market @ Cenotaph Park, Richards Landing Marina Saturday 12pm - 4pm



Memo

Subject: Library Box
Prepared by: Britney MacKay, Deputy Clerk-Treasurer

Meeting Date: June 10, 2026
Regular Council Meeting

A new community feature has been added at the Hilton Township Municipal Office. A library box was generously built and donated by Ms. Sara Dinsdale and her husband, Mr. Adam Dinsdale. The Township Road Department installed the library box beside the Municipal Office on June 6, 2026.

Residents and visitors are encouraged to borrow books and help keep the library box stocked by donating books they no longer need. This initiative provides an opportunity for community members to share and enjoy reading materials at no cost.

Hilton Township would like to thank Mr. and Ms. Dinsdale for their generous donation and contribution to the community.



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DR. HAROLD S. TREFRY MEMORIAL CENTRE

A Division of The Corporation of the Township of St. Joseph
Seniors and Persons with a Disability Services



May 29, 2026

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

Dear Mayor and Council,

On behalf of the Dr. Harold S. Trefry Memorial Centre and the numerous clients that live within your municipal boundaries, thank you very much for the donation of \$2500.00 towards supporting programs that service seniors and persons with a disability.

Your contribution and commitment to promote these essential programs for seniors and persons with a disability assists in making a significant difference in our capacity to enhance the overall well-being of the residents across the East Algoma Region and is the reason that so many of them remain in their own homes, and in their communities.

We value the partnership we have with The Township of Hilton and are very grateful for the action your community has taken to ensure the success of the community support programs offered to seniors and those who wish to remain at home.

Marcy Clark
Manager

12) d)

Hilton Township Administration

From: Kevin Morris <[REDACTED]>
Sent: June 2, 2026 8:19 PM
To: Hilton Township Administration
Subject: Thank you to Hilton Township Council and Township Administration Staff

Hi Sara, Britney and Hilton Township Council:

I just wanted to say thank you for the wonderful gift. It was very thoughtful of you all. I truly enjoyed working with the Township of Hilton and all of the rate payers over the years. I have met a lot of great people over the years and will miss everyone.

Thank you all once again.

Sincerely,

Kevin Morris



Hilton Township Candidate Information

Committees and Boards

The Township of Hilton currently has Council representation on the following committees and boards:

- Cemetery Board
- Cenotaph Committee
- Community Hall Kitchen Committee
- Hilton Union Public Library Board
- Hilton Union Fire Board
- Landfill Committee
- Museum Board
- North Shore Health Network Recruitment Committee
- OPP Board
- Personnel Committee
- Planning Board
- Recreation Committee
- Seniors/Disabled Advisory Committee

Serving on these committees and boards allows Council members to work closely with community volunteers, staff, and partner organizations to support local programs, services, and initiatives that benefit residents of the Township of Hilton

Council Meetings

Regular Council meetings are held on the second Wednesday of each month at 7:00 p.m. in the Council Chambers at the Township Office, 2983 Base Line, Hilton Beach, ON.

Roles and Responsibilities

As a member of Council, you will work collaboratively with your fellow Council members to fulfill the responsibilities outlined under provincial legislation. While decisions are made collectively by Council as a whole, each Councillor plays an important role in representing residents and contributing to the decision-making process. As a Councillor, you will assist Council in:

- Representing the interests and well-being of residents and the municipality as a whole.
- Reviewing and evaluating municipal policies, programs, and initiatives.
- Making decisions regarding the municipal services provided to the community.
- Promoting accountability and transparency in municipal governance and operations.
- Supporting the financial integrity and long-term sustainability of the municipality through responsible decision-making.
- Carrying out the duties and responsibilities assigned to Council under applicable legislation.

Municipal Election Key Dates

- Friday, August 21st Nomination Day - This is the final day to submit nomination forms by 2:00 p.m.
- Monday, October 26th Voting Day - Polling station to be announced
- Saturday, November 14th Last day of current Council
- Sunday, November 15th First day of new Council

Serving on Council provides an opportunity to contribute to the future of the Township by helping shape policies, overseeing municipal services, and representing the interests of the residents.

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Consolidated Financial Statements of

**ALGOMA DISTRICT SERVICES
ADMINISTRATION BOARD**

Year ended December 31, 2025

ALGOMA DISTRICT SERVICES ADMINISTRATION BOARD

Consolidated Financial Statements

Year ended December 31, 2025

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Management's Responsibility for the Consolidated Financial Statements

The accompanying consolidated financial statements of Algoma District Services Administration Board (the "Board") are the responsibility of the Board's management and have been prepared in compliance with legislation, and in accordance with Canadian public sector accounting standards. A summary of the significant accounting policies are described in Note 1 to the consolidated financial statements. The preparation of consolidated financial statements necessarily involves the use of estimates based on management's judgment, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

The Board's management maintains a system of internal controls designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded in compliance with legislative and regulatory requirements, and reliable financial information is available on a timely basis for preparation of the consolidated financial statements. These systems are monitored and evaluated by management.

The finance committee meets with management and the external auditors to review the consolidated financial statements and discuss any significant financial reporting or internal control matters prior to their approval of the consolidated financial statements.

The consolidated financial statements have been audited by KPMG LLP, independent external auditors appointed by the Board. The accompanying Independent Auditor's Report outlines their responsibilities, the scope of their examination and their opinion on the Board's consolidated financial statements.



Chief Administrative Officer



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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the basis of accounting 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 Entity'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 Entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Entity'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 the financial statements.

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 Entity's internal control.



Page 3

- 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 Entity'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 Entity 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.
- 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.
- Plan and perform the group audit to obtain sufficient appropriate audit evidence regarding the financial information of the entities or business units within the group as a basis for forming an opinion on the group financial statements. We are responsible for the direction, supervision and review of the audit work performed for the purposes of the group audit. We remain solely responsible for our audit opinion.

KPMG LLP

Chartered Professional Accountants, Licensed Public Accountants

Sault Ste. Marie, Canada

May 7, 2026

ALGOMA DISTRICT SERVICES ADMINISTRATION BOARD

Consolidated Statement of Financial Position

December 31, 2025, with comparative information for 2024

	2025	2024
Financial Assets		
Cash and cash equivalents	\$ 13,419,540	\$ 10,868,012
Restricted investments (note 2)	806,245	826,231
Accounts receivable	890,509	1,040,157
Receivable from participating municipalities	66,369	312,165
	<u>15,182,663</u>	<u>13,046,565</u>
Financial Liabilities		
Accounts payable and accrued liabilities	4,037,897	3,743,283
Deferred revenue (note 3)	10,000	10,000
Construction credit facility (note 4)	878,333	-
Long-term debt (note 5)	9,050,055	9,694,445
Payable to Province of Ontario	6,939,695	3,104,938
Asset retirement obligations (note 7)	4,302,543	4,157,046
	<u>25,218,523</u>	<u>20,709,712</u>
Net debt	(10,035,860)	(7,663,147)
Non-Financial Assets		
Tangible capital assets (note 9)	29,172,005	24,502,775
Prepaid expenses	1,101,542	1,222,471
	<u>30,273,547</u>	<u>25,725,246</u>
Forgivable loans (note 6)		
Accumulated surplus is comprised of:		
Accumulated operating surplus	20,254,242	18,085,629
Accumulated remeasurement losses	(16,555)	(23,530)
Accumulated surplus (note 10)	<u>\$ 20,237,687</u>	<u>\$ 18,062,099</u>

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

ALGOMA DISTRICT SERVICES ADMINISTRATION BOARD

Consolidated Statement of Operations and Accumulated Surplus

Year ended December 31, 2025, with comparative information for 2024

	Budget 2025 (note 8)	Actual 2025	Actual 2024
Revenue:			
Province of Ontario and Government of Canada	\$ 38,208,227	\$ 33,380,739	\$ 30,150,218
Municipalities	13,460,147	13,460,144	12,976,232
Other	745,013	1,243,934	957,775
Rental income	3,340,624	3,353,586	3,211,945
Total revenue	55,754,011	51,438,403	47,296,170
Expenses:			
Ontario Works and related	10,561,960	10,618,334	10,497,076
Children's Services	17,380,913	12,970,210	10,980,742
Housing Services	17,571,853	11,520,116	12,501,784
Emergency Medical Services	14,558,071	14,748,889	13,064,325
Board and related	122,200	103,987	113,173
Total expenses	60,194,997	49,961,536	47,157,100
Annual operating surplus (deficit) before the undernoted	(4,440,986)	1,476,867	139,070
Net assets acquired on assumption of control (note 14)	-	691,746	-
Annual operating surplus (deficit)	(4,440,986)	2,168,613	139,070
Accumulated surplus, beginning of year	18,085,629	18,085,629	17,946,559
Accumulated operating surplus, end of year	\$ 13,644,643	\$ 20,254,242	\$ 18,085,629

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

ALGOMA DISTRICT SERVICES ADMINISTRATION BOARD

Consolidated Statement of Change in Net Debt

Year ended December 31, 2025, with comparative information for 2024

	Budget 2025 (note 8)	Actual 2025	Actual 2024
Annual surplus (deficit)	\$ (4,440,986)	\$ 2,168,613	\$ 139,070
Acquisition of tangible capital assets	(480,000)	(6,530,475)	(1,984,984)
Change in estimate of tangible capital assets			
- asset retirement obligation	-	(145,497)	(89,486)
Amortization of tangible capital assets	1,335,181	1,857,006	1,679,876
Amortization of tangible capital			
- asset retirement obligation	-	110,606	106,728
Loss on disposal of tangible capital assets	-	39,130	-
	(3,585,805)	(2,500,617)	(148,796)
Acquisition of prepaid expense	-	(1,101,542)	(1,222,471)
Use of prepaid expenses	-	1,222,471	963,925
Change in net financial liabilities excluding net remeasurement gains	(3,585,805)	(2,379,688)	(407,342)
Remeasurement gains	-	6,975	16,114
Change in net assets	(3,585,805)	(2,372,713)	(391,228)
Net debt, beginning of year	(7,663,147)	(7,663,147)	(7,271,919)
Net debt, end of year	\$ (11,248,952)	\$ (10,035,860)	\$ (7,663,147)

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

ALGOMA DISTRICT SERVICES ADMINISTRATION BOARD

Consolidated Statement of Remeasurement Losses

Year ended December 31, 2025, with comparative information for 2024

	2025	2024
Accumulated remeasurement losses, beginning of year	\$ (23,530)	\$ (39,644)
Unrealized gains attributable to:		
Investments	6,975	16,114
Accumulated remeasurement losses, end of year	\$ (16,555)	\$ (23,530)

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

ALGOMA DISTRICT SERVICES ADMINISTRATION BOARD

Consolidated Statement of Cash Flows

Year ended December 31, 2025, with comparative information for 2024

	2025	2024
Cash and cash equivalents provided by (used in):		
Operating activities:		
Annual surplus	\$ 2,168,613	\$ 139,070
Item not involving cash:		
Amortization of tangible capital assets	1,857,006	1,679,876
Amortization of tangible capital assets - asset retirement obligation	110,606	106,728
Increase of asset retirement obligation excluding settlements	145,497	89,486
Increase of tangible capital assets - asset retirement obligations asset excluding amortization on tangible capital assets - asset retirement obligations	(145,497)	(89,486)
Loss on disposal of tangible capital assets	39,130	-
Net remeasurement gains	6,975	16,114
Net assets acquired on assumption of control	(691,746)	-
	3,490,584	1,941,788
Change in non-cash assets and liabilities:		
Accounts receivable	154,549	(335,996)
Receivable from participating municipalities	245,796	181,572
Prepaid expense	124,638	(258,546)
Accounts payable and accrued liabilities	287,491	83,954
Payable to Province of Ontario	3,834,757	(354,822)
Net change in cash and cash equivalents from operating activities	8,137,815	1,257,950
Capital activities:		
Cash used to acquire tangible capital assets	(5,920,475)	(1,347,003)
Cash acquired on assumption of control	80,259	-
	(5,840,216)	(1,347,003)
Financing activities:		
Advances on construction credit facility	878,333	-
Long-term debt principal repayments	(644,390)	(909,463)
	233,943	(909,463)
Net change in cash and cash equivalents	2,531,542	(998,516)
Cash and cash equivalents, beginning of year	11,694,243	12,692,759
Cash and cash equivalents, end of year	\$ 14,225,785	\$ 11,694,243
Cash and cash equivalents is defined as follows:		
Cash	\$ 13,419,540	\$ 10,868,012
Restricted investments	806,245	826,231
	\$ 14,225,785	\$ 11,694,243

During the year, tangible capital assets were acquired at an aggregate cost of \$5,920,475 (2024 - \$2,074,470) of which \$nil (2024 - \$637,981) were acquired by means of a capital lease.

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

ALGOMA DISTRICT SERVICES ADMINISTRATION BOARD

Notes to Consolidated Financial Statements

Year ended December 31, 2025

The primary goal of the Algoma District Services Administration Board (the "Board") is to deliver integrated social services comprised of Ontario Works, Children's Services, Social Housing and Emergency Medical Services to the citizens of the District of Algoma.

The participating municipalities are as follows:

City of Elliot Lake
Town of Blind River
Town of Bruce Mines
Town of Thessalon
Village of Hilton Beach
Township of Dubreuilville
Township of Hilton
Township of Hornepayne
Municipality of Huron Shores
Township of Jocelyn
Township of Johnson
Township of Laird
Township of MacDonald, Meredith & Aberdeen Additional
Township of The North Shore
Township of Plummer Additional
Township of St. Joseph
Town of Spanish
Township of Tarbutt
Municipality of Wawa
Township of White River
Certain unincorporated areas in the District of Algoma

1. Significant accounting policies:

The consolidated financial statements of the Board are prepared by management in accordance with Canadian generally accepted accounting principles for government organizations as recommended by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada except for the accounting policy below:

- Post retirement benefits for employees are recorded as an operating expense when used by employees. Post retirement benefits are not accrued as a liability for financial reporting purposes.

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

(a) Reporting entities:

The consolidated financial statements reflect the assets, liabilities, revenues, expenses and fund balances of the reporting entity. The reporting entity is comprised of all organizations, committees and local boards accountable for the administration of their financial affairs and resources to the Board.

These financial statements include Thessalon Non-Profit Housing Corporation, Blind River Non-Profit Housing Corporation, Michipicoten Non-Profit Housing Corporation, Township of St. Joseph Non-Profit Housing Corporation and PossAbility Community Homes.

All inter-entity transactions and balances between these entities have been eliminated.

ALGOMA DISTRICT SERVICES ADMINISTRATION BOARD

Notes to Consolidated Financial Statements

Year ended December 31, 2025

1. Significant accounting policies (continued):

(b) Basis of accounting:

Revenue and expense are reported on the accrual basis of accounting.

The accrual basis of accounting recognizes revenue as they are earned and measurable. Expenses are recognized as they are incurred and measurable as a result of receipt of goods or services and the creation of a legal obligation to pay.

(c) Cash and cash equivalents:

Cash and cash equivalents are represented by cash on hand, cash on deposit in chartered banks and short-term investments which are readily convertible into a known amount of cash and are subject to an insignificant risk to changes in fair value.

(d) Financial instruments:

Financial instruments are classified into three categories: fair value, amortized cost or cost.

Cost

Amounts are measured at cost less any amount for valuation allowance. Valuation allowances are made when collection is in doubt.

Amortized cost

Amortized cost is measured using the effective interest rate method. The effective interest method is a method of calculating the amortized cost of a financial asset or a financial liability (or a group of financial assets or financial liabilities) and of allocating the interest income or interest expense over the relevant period, based on the effective interest rate. It is applied to financial assets or financial liabilities that are not in the fair value category and is now the method that must be used to calculate amortized cost.

Fair value

The Board manages and reports performance for groups of financial assets on a fair-value basis. Investments traded in an active market are reflected at fair value as at the reporting date. Sales and purchases of investments are recorded on the trade date. Transaction costs related to the acquisition of investments are recorded as an expense. Unrealized gains and losses on financial assets are recognized in the statement of remeasurement gains and losses until such time that the financial asset is derecognized due to disposal or impairment. At the time of derecognition, the related realized gains and losses are recognized in the statement of operations and accumulated surplus and related balances reversed from the statement of remeasurement gains and losses. A statement of remeasurement gains and losses has not been included as there are no matters to report therein.

ALGOMA DISTRICT SERVICES ADMINISTRATION BOARD

Notes to Consolidated Financial Statements

Year ended December 31, 2025

1. Significant accounting policies (continued):

(d) Financial instruments (continued):

Establishing fair value:

The fair value of guarantees and letters of credit are based on fees currently charged for similar agreements or on the estimated cost to terminate them or otherwise settle the obligations with the counterparties at the reported borrowing date. In situations in which there is no market for these guarantees, and they were issued without explicit costs, it is not practicable to determine their fair value with sufficient reliability (if applicable).

Fair value hierarchy:

The following provides an analysis of financial instruments that are measured subsequent to initial recognition at fair value, grouped into Levels 1 to 3 based on the degree to which fair value is observable:

Level 1 – fair value measurements are those derived from quoted prices (unadjusted) in active markets for identical assets or liabilities.

Level 2 – fair value measurements are those derived from inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e., as prices) or indirectly (i.e., derived from prices); and

Level 3 – fair value measurements are those derived from valuation techniques that include inputs for the asset or liability that are not based on observable market data (unobservable inputs).

The following chart shows the measurement method for each type of financial instrument:

Financial instrument	Measurement method
Cash and cash equivalents	Cost
Restricted investments	Fair value
Accounts receivable	Amortized cost
Receivable from participating municipalities	Amortized cost
Accounts payable and accrued liabilities	Amortized cost
Long-term debt	Amortized cost
Construction credit facility	Amortized cost
Payable to the Province of Ontario	Amortized cost

ALGOMA DISTRICT SERVICES ADMINISTRATION BOARD

Notes to Consolidated Financial Statements

Year ended December 31, 2025

1. Significant accounting policies (continued):

(e) Leases:

Leases are classified as either a capital or operating lease. Leases that transfer substantially all of the benefits and inherent risks of ownership of property to the Board are accounted for as capital leases. At the time a capital lease is entered into, an asset is recorded together with its related long-term obligation to reflect acquisition and financing. Equipment recorded under capital leases is amortized on the same basis as described below. Payments under operating leases are expensed as incurred.

(f) Non-financial assets:

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations.

(i) Tangible capital assets:

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

Asset	Useful Life – Years
Buildings	40
Leasehold improvements	5 – 15
Vehicles	5 – 7
Parking lots	10
Furniture and equipment	5 – 7
Start-up costs	3
Computer hardware and software	3

Amortization is charged in the year of acquisition and in the year of disposal. Assets under construction are not amortized until the asset is available for use.

(ii) Contributions of tangible capital assets:

Tangible capital assets received as contributions are recorded at their fair value at the date of receipt and are recorded as revenue.

ALGOMA DISTRICT SERVICES ADMINISTRATION BOARD

Notes to Consolidated Financial Statements

Year ended December 31, 2025

1. Significant accounting policies (continued):

(g) Asset retirement obligations:

Asset Retirement Obligations (ARO) are provisions for legal obligations for the retirement of tangible capital assets that are either in productive use or no longer in productive use.

An ARO liability is recognized when, as at the financial reporting date:

there is a statutory, contractual or legal obligation to incur retirement costs in relation to a tangible capital asset;

- the past transaction or event giving rise to the liability has occurred;
- it is expected that future economic benefits will be given up;
- a reasonable estimate of the amount can be made

A corresponding amount is added to the carrying value of the related tangible capital asset and is then amortized over its remaining useful life.

The estimated amounts of future costs to retire the asset is reviewed annually and adjusted to reflect the current best estimate of the liability. Adjustments may result from changes in the assumption used to estimate the amount required to settle the obligation. These amounts are recognized as an increase or decrease in the carrying amount of the asset retirement obligation liability, with a corresponding adjustment to the carrying amount of the related asset. If the related asset is no longer in productive use, all subsequent changes in the estimate of the liability for the ARO are recognized as an expense in the period incurred.

(h) Reserves and reserve funds:

Certain amounts, as approved by the Board, are set aside in reserves or reserve funds for future operating and capital purposes. Transfers to and/or from the reserves and reserve funds are an adjustment to the respective fund when approved.

(i) Revenue recognition:

Government transfers:

Government transfers are transfers from senior levels of government that are not the result of an exchange transaction and are not expected to be repaid in the future. Government transfers without eligibility criteria or stipulations are recognized as revenue when the transfer is authorized. A transfer with eligibility criteria is recognized as revenue when the transfer is authorized and all eligibility criteria have been met. A transfer with or without eligibility criteria but with stipulations is recognized as revenue in the period the transfer is authorized and all eligibility criteria have been met, except where and to the extent that the transfer gives rise to an obligation that meets the definition of a liability for the Board.

Rental income:

Rental income is recognized monthly when the units are occupied and if the amount to be received can be reasonably estimated and collection is reasonably assured.

ALGOMA DISTRICT SERVICES ADMINISTRATION BOARD

Notes to Consolidated Financial Statements

Year ended December 31, 2025

1. Significant accounting policies (continued):

(i) Revenue recognition (continued):

Other revenue:

Other revenues including certain user fees, contributions from other entities and interest are recognized as the Board satisfies a performance obligation by providing the promised goods or services to the payor. Other revenue from transactions with no performance obligations are recognized when the Board has the authority to claim or retain an inflow of economic resources and when a past transaction or event is an asset. Amounts received prior to the end of the year that will be recognized in subsequent fiscal year are deferred and reported as a liability.

The majority of Board revenues do not fall under the new PS 3400 accounting standard.

(j) Deferred revenue:

Deferred revenues represent subsidies and other revenues which have been received but for which the related services have yet to be performed or expenditures incurred. These amounts will be recognized as revenues in the fiscal year their purpose has been fulfilled.

(k) Use of estimates:

The preparation of the consolidated financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the dates of the consolidated financial statements and the reported amounts of revenue and expenses during the reporting period. Significant items subject to such estimates and assumptions include the carrying value of tangible capital assets, valuation allowances for receivables and Canada – Ontario Affordable Housing Program Loans and estimation of liabilities for asset retirement obligations. Actual results could differ from those estimates. These estimates are reviewed periodically, and, as adjustments become necessary, they are reported in the statement of operations in the year in which they become known.

(l) Employee future benefits:

The Board makes contributions to the Ontario Municipal Employees' Retirement System plan (OMERS), a multi-employer pension plan, on behalf of most of its employees. The plan is a defined benefit plan that specifies the amount of the retirement benefit to be received by the employees based on length of service and rates of pay. Employees and employers contribute jointly to the plan.

Because OMERS is a multi-employer pension plan, the Board does not recognize any share of the pension plan deficit, as this is a joint responsibility of all Ontario municipalities and their employees. Employer's contributions for current and past service are included as an expense on the consolidated statement of operations and accumulated surplus.

Vacation entitlements are accrued for as entitlements are earned.

ALGOMA DISTRICT SERVICES ADMINISTRATION BOARD

Notes to Consolidated Financial Statements

Year ended December 31, 2025

2. Restricted investments:

The investments are restricted to the social housing capital reserve fund and are invested in Canadian short-term bond funds.

3. Deferred revenue:

The balances in the deferred revenue of the Board consist of:

	2025	2024
Developing Opportunities for Ontario Renters	\$ 10,000	\$ 10,000
Balance, beginning and end of year	\$ 10,000	\$ 10,000

4. Construction credit facility:

The construction credit facility is authorized to a maximum of \$3,500,000 (2024 - \$Nil), is repayable on demand, has interest calculated at bank prime minus 0.50% and is secured by a borrowing resolution. At December 31, 2025, the amount drawn against this facility is \$878,333 (2024 - \$Nil). The Board intends to repay the interim construction credit facility and enter into long-term financing upon completion of the related capital project.

Interest of \$13,553 (2024 - \$Nil) relating to the construction credit facility has been included in expenses on the consolidated statement of operations.

ALGOMA DISTRICT SERVICES ADMINISTRATION BOARD

Notes to Consolidated Financial Statements

Year ended December 31, 2025

5. Long-term debt:

	2025	2024
3.85% mortgage payable in monthly instalments of \$5,457, including interest, due November 2026 secured by land and building in St Joseph Island, Ontario	\$ 58,891	\$ 120,826
4.49% mortgage payable in monthly instalments of \$4,344, including interest, due July 2027 secured by land and building in Thessalon, Ontario	79,550	126,986
3.70% mortgage payable in monthly instalments of \$16,621, including interest, due November 2027 secured by land and building in Michipicoten, Ontario	369,746	552,586
4.18% mortgage payable in monthly instalments of \$4,542, including interest, due November 2028 secured by land and building in Echo Bay, Ontario	511,853	544,407
4.18% mortgage payable in monthly instalments of \$7,642, including interest, due November 2028 secured by land and building in Dubreuilville, Ontario	915,986	968,539
5.85% mortgage payable in monthly instalments of \$10,813, including interest, due January 2029 secured by land and building in Thessalon, Ontario	1,911,217	1,929,871
3.24% mortgage payable in monthly instalments of \$8,694, including interest, due December 2031 secured by land and building in Wawa, Ontario	1,831,636	1,875,834
5.86% mortgage payable in monthly instalments of \$5,681, including interest, due March 2049 secured by land and building in Echo Bay, Ontario	870,411	887,684
4.19% mortgage payable in monthly instalments of \$11,203, including interest, due November 2050 secured by land and building in St Joseph Island, Ontario	2,077,621	2,127,625
	8,626,911	9,134,358
Capital lease obligation for equipment at an interest rate of 2.38% payable in monthly installments of \$1,319 including interest, due March 2029	423,144	560,087
	\$ 9,050,055	\$ 9,694,445

The minimum scheduled mortgage principal repayments for the next five years are as follows:

2026	\$ 521,908
2027	442,417
2028	243,106
2029	253,739
2030	264,854

Interest of \$348,288 (2024 – \$323,339) relating to mortgages has been included in expenses on the consolidated statement of operations.

ALGOMA DISTRICT SERVICES ADMINISTRATION BOARD

Notes to Consolidated Financial Statements

Year ended December 31, 2025

5. Long-term debt (continued):

Capital leases are recorded at an amount equal to the present value of the minimum lease payments using the interest rate implicit in the lease. The following is a schedule of future minimum lease payments under capital leases for the next five years:

2026	\$	126,767
2027		129,822
2028		132,951
2029		33,604
2030		—

Interest of \$11,834 (2024 – \$13,296) relating to capital lease obligations has been included in expenses on the consolidated statement of operations.

6. Forgivable loans:

Canada-Ontario Affordable Housing Program (the "Program") offers the Northern Housing and Homeownership component, which was established to encourage the repair of owned or rented housing in Northern Ontario. The Program, which include Phase 1, Phase 2, and Ontario Renovates components provides funding for certain housing repairs to low to moderate income residents of Northern Ontario in the form of a forgivable loan.

The loan period for Phase 1 is 20 years and is forgivable at a rate of 8% per annum for the first 10 years and 2% per annum for the remaining 10 years providing the borrower maintains ownership of the dwelling.

The loan period for Phase 2 and Ontario Renovates is 10 years and is forgivable at a rate of 10% per annum providing the borrower maintains ownership of the dwelling.

No loans were advanced under the program and no funding was received during the current or the prior year.

At December 31, 2025, \$219,609 (2024 – \$211,566) is included in the Payable to Province of Ontario as the Board is required to reinvest or return the funding of any amounts repayable by the borrower under this agreement. During the year, a total of \$92,713 (2024 – \$89,539) in loan balances were forgiven.

ALGOMA DISTRICT SERVICES ADMINISTRATION BOARD

Notes to Consolidated Financial Statements

Year ended December 31, 2025

7. Asset retirement obligations:

The Board discounts significant obligations where there is a high degree of confidence on the amount and timing of cash flows and the obligation will not be settled for at least five years from the reporting date. The discount and inflation rate is reflective of the risks specific to the asset retirement liability.

As at December 31, 2025, all liabilities for asset retirement obligations are reported at current costs in nominal dollars without discounting.

A reconciliation of the beginning and ending aggregate carrying amount of the ARO liability is below:

	2025	2024
Liabilities for Asset Retirement Obligations at beginning of year	\$ 4,157,046	\$ 4,067,560
Increase in liabilities reflecting changes in the estimate of liabilities ¹	145,497	89,486
Liabilities for Asset Retirement Obligations at end of year	\$ 4,302,543	\$ 4,157,046

¹ Reflecting changes in the estimated cash flows and the discount rate

The board made an inflation adjustment increase in estimates of 3.5%, based on updated Building Construction information as at December 31, 2025, to reflect costs as at that date.

8. Budget information:

The budget adopted by the Board for the 2025 year was not prepared on a basis consistent with that used to report actual results (Public Sector Accounting Standards). The chart below reconciles the approved budget with the budget figures as presented in these consolidated financial statements:

Where amounts were not budgeted for (ARO amortization and accretion expenses), the actual amounts for 2025 were used to adjust the budget numbers to reflect the same accounting policies that were used to report the actual results.

Surplus as per approved budget	\$ 33,339
Adjustments to adopted budget:	
Principal payments on long-term debt	289,223
Long-term debt advanced	(3,816,813)
Investment in tangible capital assets	480,000
Amortization of tangible capital assets	(1,335,181)
Amortization of tangible capital assets ARO	(110,606)
Net transfers to reserves and other	19,052
Budget per consolidated statement of operations and accumulated surplus (deficit)	\$ (4,440,986)

ALGOMA DISTRICT SERVICES ADMINISTRATION BOARD

Notes to Consolidated Financial Statements

Year ended December 31, 2025

9. Tangible capital assets:

Cost	Balance at December 31, 2024	Additions	Transfers and Disposals	Balance at December 31, 2025
Land	\$ 1,113,312	\$ 22,000	\$ -	\$ 1,135,312
Buildings	30,854,452	1,508,946	-	32,363,398
Vehicles	3,808,914	1,023,902	(320,621)	4,512,195
Parking lots	329,407	-	-	329,407
Furniture and equipment	1,632,446	221,773	-	1,854,219
Start-up costs	74,406	-	-	74,406
Computer hardware and software	782,959	26,737	-	809,696
Construction in process	224,919	3,872,614	-	4,097,533
	<u>38,820,815</u>	<u>6,675,972</u>	<u>(320,621)</u>	<u>45,176,166</u>
Equipment under capital leases	1,390,305	-	-	1,390,305
Total	\$ 40,211,120	\$ 6,675,972	\$ (320,621)	\$ 46,566,471

Accumulated Amortization	Balance at December 31, 2024	Amortization Expense	Disposals	Balance at December 31, 2025
Land	\$ -	\$ -	\$ -	\$ -
Buildings	10,260,611	957,784	-	11,218,395
Vehicles	2,492,535	582,536	(281,491)	2,793,580
Parking lots	261,247	7,335	-	268,582
Furniture and equipment	1,056,845	205,875	-	1,262,720
Start-up costs	74,406	-	-	74,406
Computer hardware and software	673,484	80,042	-	753,526
	<u>14,819,128</u>	<u>1,833,572</u>	<u>(281,491)</u>	<u>16,371,209</u>
Equipment under capital leases	889,217	134,040	-	1,023,257
Total	\$ 15,708,345	\$ 1,967,612	\$ (281,491)	\$ 17,394,466

	Net book value, December 31, 2024	Net book value, December 31, 2025
Land	\$ 1,113,312	\$ 1,135,312
Buildings	20,593,841	21,145,003
Vehicles	1,316,379	1,718,615
Parking lots	68,160	60,825
Furniture and equipment	575,601	591,499
Computer hardware and software	109,475	56,170
Construction in process	224,919	4,097,533
	<u>24,001,687</u>	<u>28,804,957</u>
Equipment under capital leases	501,088	367,048
Total	\$ 24,502,775	\$ 29,172,005

ALGOMA DISTRICT SERVICES ADMINISTRATION BOARD

Notes to Consolidated Financial Statements

Year ended December 31, 2025

9. Tangible capital assets (continued):

Cost	Balance at December 31, 2023	Additions	Transfers and Disposals	Balance at December 31, 2024
Land	\$ 1,113,312	\$ -	\$ -	\$ 1,113,312
Buildings	30,746,274	108,178	-	30,854,452
Vehicles	3,932,429	668,575	(792,090)	3,808,914
Parking lots	263,667	65,740	-	329,407
Furniture and equipment	1,984,056	283,883	(635,493)	1,632,446
Start-up costs	74,406	-	-	74,406
Computer hardware and software	697,765	85,194	-	782,959
Construction in process	-	224,919	-	224,919
	38,811,909	1,436,489	(1,427,583)	38,820,815
Equipment under capital leases	984,208	637,981	(231,884)	1,390,305
Total	\$ 39,796,117	\$ 2,074,470	\$ (1,659,467)	\$ 40,211,120

Accumulated Amortization	Balance at December 31, 2023	Amortization Expense	Disposals	Balance at December 31, 2024
Land	\$ -	\$ -	\$ -	\$ -
Buildings	9,338,408	922,203	-	10,260,611
Vehicles	2,842,740	441,885	(792,090)	2,492,535
Parking lots	257,199	4,048	-	261,247
Furniture and equipment	1,530,931	161,407	(635,493)	1,056,845
Start-up costs	74,406	-	-	74,406
Computer hardware and software	582,518	90,966	-	673,484
	14,626,202	1,620,509	(1,427,583)	14,819,128
Equipment under capital leases	955,006	166,095	(231,884)	889,217
Total	\$ 15,581,208	\$ 1,786,604	\$ (1,659,467)	\$ 15,708,345

	Net book value, December 31, 2023	Net book value, December 31, 2024
Land	\$ 1,113,312	\$ 1,113,312
Buildings	21,407,866	20,593,841
Vehicles	1,089,689	1,316,379
Parking lots	6,468	68,160
Furniture and equipment	453,125	575,601
Computer hardware and software	115,247	109,475
Construction in process	-	224,919
	24,185,707	24,001,687
Equipment under capital leases	29,202	501,088
Total	\$ 24,214,909	\$ 24,502,775

ALGOMA DISTRICT SERVICES ADMINISTRATION BOARD

Notes to Consolidated Financial Statements

Year ended December 31, 2025

10. Accumulated surplus:

Accumulated surplus consists of individual fund surplus and reserves and reserve funds as follows:

	2025	2024
Invested in tangible capital assets	\$ 29,172,005	\$ 24,502,775
Operating fund	(693,008)	1,184,410
Unfunded long-term debt and construction credit facility	(9,928,388)	(9,694,445)
Asset retirement obligation	(4,302,543)	(4,157,046)
Reserves and reserve funds (note 11)	6,006,176	6,249,935
	<u>20,254,242</u>	<u>18,085,629</u>
Accumulated remeasurement losses	(16,555)	(23,530)
	<u>\$ 20,237,687</u>	<u>\$ 18,062,099</u>

11. Reserves and reserve funds:

	January 1, 2025	Transfers to	Transfers from	December 31, 2025
Set aside for specific purposes by the Board:				
Reserves:				
Working funds	\$ 2,128,071	100,000	-	\$ 2,228,071
Social Housing Capital	2,094,494	312,332	(290,400)	2,116,426
Severance	374,552	-	-	374,552
Ambulances	516,042	480,000	(955,932)	40,110
	<u>5,113,159</u>	<u>892,332</u>	<u>(1,246,332)</u>	<u>4,759,159</u>
Reserve funds:				
Social housing capital reserve fund	722,688	130,663	(52,784)	800,567
Affordable housing capital reserve fund	414,088	54,293	(21,931)	446,450
2025 balances	<u>\$ 6,249,935</u>	<u>1,077,288</u>	<u>(1,321,047)</u>	<u>\$ 6,006,176</u>
2024 balances	<u>\$ 6,111,356</u>	<u>1,058,950</u>	<u>(920,371)</u>	<u>\$ 6,249,935</u>

12. Pension agreements:

The Board makes contributions to the Ontario Municipal Employees Retirement Fund (OMERS), which is a multi-employer plan, on behalf of 142 members of its staff. The plan is a defined benefit plan, which specifies the amount of the retirement benefit to be received by the employees based on the length of service and rates of pay.

The amount contributed to OMERS for 2025 was \$1,396,125 (2024 - \$1,269,056) for current service. This amount is included as an expense on the statement of operations.

ALGOMA DISTRICT SERVICES ADMINISTRATION BOARD

Notes to Consolidated Financial Statements

Year ended December 31, 2025

13. Expenditures by object:

Total expenditures by object are as follows:

	2025	2024
Salaries and benefits	\$ 16,084,266	\$ 16,575,787
Materials, supplies and services	31,535,983	28,458,074
Interest on long term debt and lease liabilities	373,675	336,635
Amortization	1,967,612	1,786,604
	\$ 49,961,536	\$ 47,157,100

14. Assumption of control of PossAbility Community Homes:

On January 1, 2025, the Board assumed control of PossAbility Community Homes (the "Corporation"), for no consideration, by virtue of 100% common board members. The results of the Corporation's operations have been included in the consolidated financial statements since that date.

The following table summarizes the carrying value of the assets and liabilities acquired at the date of assumption of control.

	January 1, 2025
Cash	\$ 80,260
Accounts receivable	4,901
Tangible capital assets	610,000
Prepaid expenses	3,709
Accounts payable and accrued liabilities	(7,124)
Net assets assumed	\$ 691,746

15. Financial risks and concentration of risk:

(a) Liquidity risk:

Liquidity risk is the risk that the Board will be unable to fulfill its obligations on a timely basis or at a reasonable cost. The Board manages its liquidity risk by monitoring its operating requirements. The Board prepares budget and cash forecasts to ensure it has sufficient funds to fulfill its obligations. There has been no change to the risk exposures from 2024.

(b) Credit risk:

Credit risk refers to the risk that a counterparty may default on its contractual obligations resulting in a financial loss. The Board is exposed to credit risk with respect to the accounts receivable. The Board assesses, on a continuous basis, accounts receivable and provides for any amounts that are collectible in the allowance for doubtful accounts.

ALGOMA DISTRICT SERVICES ADMINISTRATION BOARD

Notes to Consolidated Financial Statements

Year ended December 31, 2025

15. Financial risks and concentration of risk (continued):

(c) Interest rate risk:

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Board is exposed to this risk mainly in respect of certain bank credit facilities.

The Board has interest rate exposure at renewal of credit facilities with fixed rates of interest and the variable rate on the construction credit facility.

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

16. Future accounting standard adoption:

The Board is in the process of assessing the impact of the upcoming new standards and the extent of the impact of their adoption on its financial statements.

(a) Standards applicable for fiscal years beginning on or after April 1, 2026 (in effect for the Board for as of January 1, 2027 for the year ending December 31, 2027):

(i) New Public Sector Accounting Standards (PSAS) Conceptual Framework:

This new model is a comprehensive set of concepts that underlie and support financial reporting. It is the foundation that assists:

- preparers to account for items, transactions and other events not covered by standards;
- auditors to form opinions regarding compliance with accounting standards;
- users in interpreting information in financial statements; and
- Public Sector Accounting Board (PSAB) to develop standards grounded in the public sector environment.

The main changes are:

- Additional guidance to improve understanding and clarity
- Non-substantive changes to terminology/definitions
- Financial statement objectives foreshadow changes in the Reporting Model
- Relocation of recognition exclusions to the Reporting Model
- Consequential amendments throughout the Public Sector Accounting Handbook

The framework is expected to be implemented prospectively.

ALGOMA DISTRICT SERVICES ADMINISTRATION BOARD

Notes to Consolidated Financial Statements

Year ended December 31, 2025

16. Future accounting standard adoption (continued):

(a) Standards applicable for fiscal years beginning on or after April 1, 2026 (in effect for the Board for as of January 1, 2027 for the year ending December 31, 2027) (continued):

(ii) Reporting Model- PS 1202- Financial Statement Presentation:

This reporting model provides guidance on how information should be presented in the financial statements and will replace PS 1201- Financial Statement Presentation. The model is expected to be implemented retroactively with restatement of prior year amounts.

The main changes are:

- Restructured Statement of Financial Position
- Introduction of financial and non-financial liabilities
- Amended non-financial asset definition
- New components of net assets- accumulated other and issued share capital
- Relocated net debt to its own statement
- Renamed the net debt indicator

(iii) Reporting Model- PS 1202- Financial Statement Presentation:

- Revised the net debt calculation
- Removed the Statement of Change in Net Debt
- New Statement of Net Financial Assets/Liabilities
- New Statement of Changes in Net Assets Liabilities
- Isolated financing transaction in the Cash Flow Statement

17. Segmented information:

The Algoma District Services Administration Board supports the development of health and self-sufficient communities through the innovative and responsive delivery of various social assistance programs. For reporting purposes the Board's financial activities are organized and reported by program.

Certain programs that have been separately disclosed in the segmented information, along with the services they provide are as follows:

Ontario Works and related:

Financial and employment assistance is provided to individuals in temporary financial need. The goals are to assist participants in achieving independence and self-reliance and to transition the participants to the workforce.

Children's services:

Child care funding is administered to child care operators within the district in accordance with the Child Care and Early Years Act.

ALGOMA DISTRICT SERVICES ADMINISTRATION BOARD

Notes to Consolidated Financial Statements

Year ended December 31, 2025

17. Segmented information (continued):

Housing services:

The social housing program is responsible for the direct management of the public housing portfolio, the administration of the Non-profit and Urban and Native Housing projects within the district, administration of various federal and provincial housing programs, and the administration and maintenance of the central waiting list within the district.

Emergency medical services:

Emergency and non-emergency land ambulance services are provided within the district.

Board and related:

Administration of programs and services are managed by an administrative team which provides support for the ongoing services of the Board.

For each reported segment, revenue and expenses represent both the amounts that are directly attributable to the segment as well as amounts that can reasonably be allocated to the segment. Administration costs are allocated to the program based on an availability of funding as well as an estimate of their consumption of administrative services.

The accounting policies utilized in these segments are consistent with those followed in preparation of the consolidated financial statements as disclosed in Note 1.

ALGOMA DISTRICT SERVICES ADMINISTRATION BOARD

Notes to Consolidated Financial Statements

Year ended December 31, 2025

17. Segmented information (continued):

	Ontario Works	Children's Services	Housing Services	Emergency Medical Services	Board and Related	2025 Total
Revenues:						
Province of Ontario and Government of Canada	\$ 8,859,033	\$ 12,631,816	\$ 4,429,035	\$ 7,460,855	\$ -	\$ 33,380,739
Municipalities	1,648,542	1,028,635	4,143,013	6,517,754	122,200	13,460,144
Other	145,690	109,340	474,225	514,679	-	1,243,934
Rental income	-	-	3,353,586	-	-	3,353,586
	10,653,265	13,769,791	12,399,859	14,493,288	122,200	51,438,403
Expenses:						
Salaries and benefits	2,212,635	810,441	2,293,839	10,702,783	64,568	16,084,266
Materials and services	82,874	32,400	4,134,711	876,118	39,419	5,165,522
Equipment and vehicles	-	-	-	756,063	-	756,063
Employment related costs	329,014	-	-	-	-	329,014
Transfers to recipients and service providers	7,182,858	11,732,393	3,336,390	-	-	22,251,641
Amortization of tangible capital assets	156,644	21,197	869,249	920,522	-	1,967,612
Administration costs	654,309	373,779	885,927	1,493,403	-	3,407,418
	10,618,334	12,970,210	11,520,116	14,748,889	103,987	49,961,536
Net assets acquired on assumption of control (note 15)	-	-	691,746	-	-	691,746
Annual surplus (deficit)	\$ 34,931	\$ 799,581	\$ 1,571,489	\$ (255,601)	\$ 18,213	\$ 2,168,613

ALGOMA DISTRICT SERVICES ADMINISTRATION BOARD

Notes to Consolidated Financial Statements

Year ended December 31, 2025

17. Segmented information (continued):

	Ontario Works	Children's Services	Housing Services	Emergency Medical Services	Board and Related	2024 Total
Revenues:						
Province of Ontario and Government of Canada	\$ 8,717,189	\$ 9,953,579	\$ 4,515,965	\$ 6,963,485	\$ -	\$ 30,150,218
Municipalities	1,647,016	1,058,637	4,024,153	6,124,226	122,200	12,976,232
Other	2,053	29	818,965	136,728	-	957,775
Rental income	-	-	3,211,945	-	-	3,211,945
	10,366,258	11,012,245	12,571,028	13,224,439	122,200	47,296,170
Expenses:						
Salaries and benefits	2,129,100	726,403	2,137,963	9,405,033	66,028	14,464,527
Materials and services	212,689	69,392	4,169,593	889,762	47,145	5,388,581
Equipment and vehicles	-	-	-	677,592	-	677,592
Employment related costs	427,396	-	-	-	-	427,396
Transfers to recipients and service providers	6,787,378	9,827,064	4,387,246	-	-	21,001,688
Amortization of tangible capital assets	146,719	18,304	838,743	782,838	-	1,786,604
Administration costs	793,794	339,579	968,239	1,309,100	-	3,410,712
	10,497,076	10,980,742	12,501,784	13,064,325	113,173	47,157,100
Annual surplus (deficit)	\$ (130,818)	\$ 31,503	\$ 69,244	\$ 160,114	\$ 9,027	\$ 139,070

12)g)

Ministry of Northern Economic
Development and Growth

Ministère du Développement et
de la croissance économique
du Nord



Ontario

Office of the Minister

Bureau du ministre

16th Floor, Suite 1600
438 University Avenue
Toronto ON M5G 2K8

16^e étage, bureau 1600
438, avenue University
Toronto ON M5G 2K8

774-2026-157

May 15, 2026

His Worship Rodney Wood
Reeve
Township of Hilton
admin@hiltontownship.ca

Dear Reeve Wood:

I am pleased to write to you regarding the Northern Ontario Resource Development Support (NORDS) Fund.

As outlined in the 2026 Ontario Budget, our government has now extended the NORDS Fund so it will continue to invest \$15 million annually in municipalities across Northern Ontario to help with infrastructure to enable resource development as well as offset some of the impacts that development sectors including forestry, mining, aggregates and agriculture, can have on local municipal and community infrastructure.

All 144 municipalities in Northern Ontario will continue to be eligible to receive funding under the NORDS Fund to support investments in municipal infrastructure projects. This funding will continue to complement existing funding streams available to municipalities for infrastructure projects.

We have heard from municipalities across the North, and we will continue to ensure that the NORDS Fund remains flexible, allowing municipalities to stack with other programs, carry over unused allocations year-over-year and pursue partnerships with other northern municipalities to support regional projects. As well, our government understands the importance of stable and predictable funding to municipalities, so we will maintain the same allocation for each municipality in Northern Ontario.

I also heard the requests to ensure that the program can be used to fund infrastructure related to agricultural development and I am pleased to confirm that is eligible.

I am pleased to confirm that the Township of Hilton's annual allocation is \$63,596.96. This annual allocation can fund projects that began on or after April 1, 2026.

Guy Pelletier, a Northern Development Advisor from my ministry's Regional Economic Development Branch, will contact you soon to provide support, or to answer any questions you may have. Mr. Pelletier can also be contacted by phone at (705) 943-7973, or by email at guy.pelletier@ontario.ca.

Our government remains committed to working with and supporting municipalities across Northern Ontario.

Sincerely,

A handwritten signature in blue ink, appearing to read 'George Pirie', with a long horizontal stroke extending to the left.

The Honourable George Pirie
Minister of Northern Economic Development and Growth

**Ministry of the
Attorney General**

Office of the Assistant Deputy
Attorney General

Policy Division

McMurtry-Scott Building
720 Bay Street, 3rd Floor
Toronto ON M7A 2S9

**Ministère du
Procureur général**

Bureau du sous-procureur
général adjoint

Division des politiques

Édifice McMurtry-Scott
720, rue Bay, 3^{ème} étage
Toronto ON M7A 2S9



MEMORANDUM TO: Heads of Council - Ontario Municipalities

DATE: May 22, 2026

FROM: Tom McKinlay,
Assistant Deputy Attorney General

RE: **Follow-up to Updates to “Tailgate Event” Permits** under
the *Liquor Licence and Control Act, 2019*

Further to my earlier letter dated January 13, 2026, I am writing to provide clarification regarding bring-your-own event permits.

What is the change?

Recent amendments to Ontario Regulation 747/21 (Permits) under the *Liquor Licence and Control Act, 2019* (LLCA) introduce a new bring-your-own event permit. This change expands what was previously called the tailgating permit.

This permit allows individuals aged 19 and older to bring and consume their own liquor within a designated area of a cultural or community event that has been approved by a municipality **or** held in connection with, and in proximity to, a professional, semi-professional or post-secondary sporting event.

What action should municipalities take?

Municipalities have the option to designate community or cultural events as eligible for the new bring-your-own event permit. **Importantly, municipalities are not required to designate any events as eligible.**

Event organizers who are interested in the bring-your-own permit will need to approach the municipality where they would like to hold the event and seek designation as a community or cultural event. The government recognizes that municipalities are best positioned to understand local needs and contexts, and therefore to determine whether and how to designate eligible events.

Municipalities may establish their own local processes to determine which events qualify and the form of the municipal designation.

There would be two routes a municipality could take:

- Review each request on a case-by-case basis before their council or;
- Delegate the authority to designate events to a municipal official, such as the clerk

Municipalities that do not wish to allow bring-your-own events may choose to express their position by way of a resolution.

These amendments do not affect existing municipal approval requirements for events held on municipal property (e.g., parks).

What about events tied to sporting events?

Unlike the cultural or community permitting process, bring-your-own events that are held in proximity to a professional, semi-professional or post-secondary sporting event are unchanged and do not require a designation by the responsible municipality.

What action do organizers take once a municipality designates their event as community or cultural?

It is up to event organizers to confirm with the responsible municipality that their event qualifies as a designated cultural or community event.

Once confirmed, organizers may apply for a bring-your-own event permit through the [iAGCO portal](#). **The AGCO will issue a permit only where the applicant provides proof of municipal designation.**

Why did the Government make this change?

This change is intended to provide greater flexibility for some event organizers, potentially reducing costs and increasing attendance. For example, a movie screening in a municipal park may invite more of a "picnic atmosphere" and thus, organizers may prefer the bring-your-own permit.

The province recognizes that this permit may not be relevant to all. Events that rely on alcohol sales and do not use a bring-your-own model may continue to operate as usual.

What considerations were made for safety?

All permitted events will continue to be subject to the existing health and safety requirements under the LLCA. Permit-holders are responsible for ensuring these standards and requirements.

What if I still have questions?

If you have any questions about these regulatory changes, please contact Armina Samadi, Director, Agency and Tribunal Relations Branch at Armina.Samadi@ontario.ca.

If you have any questions about AGCO permits and the application process, please contact Ruxandra Ilicea, Senior Eligibility Officer at Ruxandra.Ilicea@agco.ca.

Yours truly,



Tom McKinlay
Assistant Deputy Attorney General

c: Armina Samadi
Director, Agency and Tribunal Relations Branch, Ministry of the Attorney General

Leslie Fenton
Director, Corporate Affairs, Governance and Agency Oversight, AGCO

13) a)

CORPORATION OF THE TOWNSHIP OF HILTON			
Payment Voucher May 2026			
NAME	DESCRIPTION	AMOUNT	CHEQUE #
Algoma District Services Admin Board	May municipal levy	\$29,520.50	14512
BDO Dunwoody LLP	Interim 2025 audit fees	\$15,113.75	14513
Bell Canada	April Telephone (Office and garage)	\$347.88	14514
Co-Op	Clear and coloured diesel	\$908.16	14515
EncompassIT.ca	Monthly back up, server back up, emails, website, and tech support	\$764.85	14516
Ironside Consulting Services Inc.	Human resources services	\$644.10	14517
Kentvale Merchants Ltd.	Pick-up gas, oil & filters for lawn mower	\$477.26	14518
Ministry of Finance	March policing	\$7,952.00	14519
Petty Cash	Office supplies (notebook, coffee supplies, handsoap, coffee carafe)	\$82.17	14520
PSD Citywide Inc	Invoice #3 for Asset Management Plan	\$3,912.63	14521
P.S.E.C.N. AlarmCap	Security system contract (May to Jul.)	\$169.33	14522
TMS Truck Centre Ltd.	Dump truck filters & belt	\$657.68	14523
Tulloch Engineering Inc.	April building inspections	\$337.87	14524
UAP Inc. (Traction)	Parts for dump truck	\$44.22	14525
Colvoy Enterprises 2012 Ltd.	Flail mower blades	\$284.76	14526
Algoma Office Equipment	Photocopier contract	\$77.26	14527
Algoma Power Inc.	April power	\$366.89	14528
Central Algoma Secondary School	Donation	\$350.00	14529
Hilton Union Public Library	2026 levy	\$21,653.40	14530
ICONIX Waterworks LP	Culvert	\$242.48	14531
Kevin Morris	Thank You	\$250.00	14532
St. Joseph Island Museum	2026 levy	\$9,883.00	14533
St. Joseph Township	Trefry Centre donation	\$2,500.00	14534
ICONIX Waterworks LP	Work gloves and hard hat	\$70.00	14535
Island Clippings	Ad for budget meetings	\$67.80	14536
Linde	Welding tanks lease	\$388.66	14537
McDougall Energy Inc.	Tractor oil	\$1,656.48	14538
Pioneer Construction Inc.	Cold patch	\$1,466.27	14539
Reliable Maintenance Products	Shop towels	\$148.27	14540
Village of Hilton Beach	50% of generator inspection at Community Hall	\$758.08	14541
Township of Tarbutt	Shared ad for candidate info session	\$39.11	14542
Canada Revenue Agency	Source deduction interest	\$103.96	14543
Equitable	May Premiums	\$2,119.76	Auto payment
Payroll	Payroll May 1-15, 2026	\$6,480.05	AFT
Payroll	Payroll May 16-31, 2026	\$6,416.00	AFT
Rod Wood	May council honourarium	\$268.00	AFT
Bob Hope	April Fire Chief honourarium	\$200.00	AFT
OMERS	May pension contributions	\$3,736.56	AFT
Sara Dinsdale	Mileage reimbursement	\$403.70	AFT
NCU Visa	May Statement - Internet, office supplies, roads cell phone, Adobe membership, truck maintenance supplies, hotel accomodations, training, and shop supplies)	\$2,138.53	Online payment
Total:		\$123,001.42	