

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				-

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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

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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
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

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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

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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

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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

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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

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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

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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	-

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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	Trainor'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

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	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