

THE CORPORATION OF THE TOWNSHIP OF HILTON

A G E N D A

Regular Meeting of Council

September 11 2024 – 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. Approval of Minutes:
 - a) Special Meeting of July 24, 2024
 - b) Special meeting of July 31, 2024
 - c) Closed meeting of July 31, 2024
 - d) Regular meeting of August 14, 2024
 - e) Closed meeting of August 14, 2024
5. Delegations:

none
6. Roads:
 - a) Road Superintendent update
 - b) 10-year plan
 - c) Milford Haven Boat Launch Discussion
7. Fire/Emergency Management:
 - a) Approved Minutes for Review from Fire Board Meetings
 - b) Clerk Report: Fire Protection Grant Update
 - c) Fire Board By-Law amendment
 - d) Fire Chief & Deputy Fire Chief Updates
8. Building/By-Law Enforcement
 - a) Tulloch Invoices costs vs fees to date 2024
 - b) Clerk Report: BLEO request for Cost & Recovery By-Law
9. Planning:
 - a) Application for Zoning Amendment to reduce setback to zero
 - b) Notice re Approval of Application of Consent to Sever
 - c) First Draft of Short-Term Rental Licensing By-law
 - d) First Draft of Short-Term Rental Regulation By-law
 - e) Clerk Report: Legal Advice re STR-Operation Evidence
10. Administration:
 - a) Clerk Report re Ontario Trillium Funding Grant Application Results & Photocopier Contract
 - b) Draft 2023 Financial Statements Received from BDO – Deferred from August 14, 2024 meeting
 - c) Draft 2024 Budget
 - d) Tax Rates for 2024
 - e) Temporary Deputy Clerk Treasurer Job Advertisement
11. Correspondence:

none
12. Cemetery:
 - a) Discussion Regarding Recent Events
 - b) Draft Affidavit of Interment Rights
 - c) Draft Consent and Release Form

THE CORPORATION OF THE TOWNSHIP OF HILTON
A G E N D A
Regular Meeting of Council, September 11 2024

12. 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 to discuss a complaint received by a community member and,

Section 239 (2)(d) labour relations or employee negotiations to discuss applicants for Road Superintendent/Public Works Foreman position and,

Section 239 (2) (c) acquisition or disposition of land to discuss negotiations regarding land swap proposal.

13. Return to open meeting

14. Direction to Clerk

15. Expenditures for July

16. Confirmatory By-law

17. Adjourn

MINUTES
Special Meeting
July 24, 2024
6:30 p.m.

Present:

Reeve: Rodney Wood
Councillors: Mike Garside
Dave Leask
Janet Gordanier
Mike Trainor

Acting Clerk Treasurer: Sara Dinsdale
Acting Integrity Commissioner: Mr. John Hart

The meeting was called to order at 6:42 pm.

Reeve Rodney Wood declared pecuniary interest regarding agenda item 4. a).

Resolution 2024 - 175
Moved: Janet Gordanier
Seconded: Mike Garside

BE IT RESOLVED THAT THE COUNCIL OF THE TOWNSHIP OF HILTON does accept the agenda for July 24, 2024 as presented. *CARRIED*

Deputy Reeve Dave Leask assumed chair for the meeting due to the declaration of pecuniary interest by Reeve Rodney Wood.

At 6:45 pm, Mr. John Hart began his explanation of his Final Integrity Commissioner's Report regarding the Investigation of a complaint made on March 8, 2024. Mr. Hart reiterated that due to Ms. Blunt having a conflict of interest in the matter, that he was asked by her to complete the investigation.

Mr. Hart explained that the investigation report included facts that both the Complainant Ms. Mary Lynn Duguay and Reeve Rodney Wood agreed upon. Mr. Hart explained that the provisions of the Municipal Act 2001, section 223.4 (5) sets out penalties which may be imposed by the Township where a report is presented that concludes that a contravention of the Code of Conduct has occurred. He also proceeded to explain that the report included the letter of apology that was already written to Ms. Duguay on February 21, 2024. Mr. Hart's recommendation to Township Council was that Reeve Wood be reprimanded as the other penalties were not relevant and a letter of apology was already written. Mr. Hart explained that it is Council's decision to determine sanction.

Deputy Reeve Leask asked Mr. Hart if a decision on the matter needed to be made at this meeting or if it could be deferred to the next meeting. Mr. Hart's suggestion was that it be handled at this meeting; however, it could be deferred to the next meeting.

Deputy Reeve Leask asked Council if they had any questions or comments and there were none at this time. He suggested that the decision of sanction be deferred to the regular Council meeting in August.

Resolution 2024 - 176
Moved: Mike Trainor
Seconded: Janet Gordanier

BE IT RESOLVED THAT THE COUNCIL OF THE TOWNSHIP OF HILTON does agree to defer the discussion of sanction to the next regular meeting of Council on August 7, 2024. *CARRIED*

Resolution 2024-177
Moved: Mike Garside
Seconded: Mike Trainor

BE IT RESOLVED THAT THE COUNCIL OF THE TOWNSHIP OF HILTON does pass By-law No. 1426-24 being a by-law to confirm the proceedings of this meeting. *CARRIED*

Resolution 2024-178

Moved: Janet Gordanier

Seconded: Mike Trainor

BE IT RESOLVED THAT THE COUNCIL OF THE TOWNSHIP OF HILTON does adjourn at 7:00 p.m.
Council to meet again at the Hilton Township Municipal office on Wednesday, August 7, 2024 at 7:00 pm or at
the call of the Reeve. *CARRIED*

Reeve Rodney Wood

Acting Clerk Sara Dinsdale

MINUTES
Special Meeting
July 31, 2024
7:00 p.m.

Present:

Reeve: Rodney Wood
Councillors: Mike Garside
Dave Leask
Janet Gordanier
Mike Trainor

Acting Clerk Treasurer: Sara Dinsdale

The meeting was called to order at 7:05 pm.

Resolution 2024 - 179

Moved: Mike Garside

Seconded: Mike Trainor

BE IT RESOLVED THAT THE COUNCIL OF THE TOWNSHIP OF HILTON does accept the agenda for July 31, 2024 as presented. *CARRIED*

Resolution 2024 - 180

Moved: Janet Gordanier

Seconded: Dave Leask

Resolved that this Council move into closed session at 7:07 pm to consider items concerning personal matters about an identifiable individual, including education and employment history with a By-Law Enforcement Officer candidate.

Further be it resolved that should the said closed session be adjourned, the Council may reconvene in closed session to discuss the same matters without the need for a further authorizing resolution. (*Municipal Act section 239 (2) (b) personal matters about an identifiable individual*). *CARRIED*

Resolution 2024-181

Moved: Mike Garside

Seconded: Janet Trainor

BE IT RESOLVED THAT THE COUNCIL OF THE TOWNSHIP OF HILTON returns to open session at 8:24 pm. *CARRIED*

Resolution 2024-182

Moved: Mike Trainor

Seconded: Dave Leask

BE IT RESOLVED THAT THE COUNCIL OF THE TOWNSHIP OF HILTON does agree to extend an offer to contract the individual identified in the discussions for By-law Enforcement Officer of the Corporation of the Township of Hilton. *CARRIED*

Resolution 2024-183

Moved: Mike Garside

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 #1427-24 being a by-law to appoint a By-law Enforcement Officer for the Township of Hilton as discussed in closed session. *CARRIED*

Resolution 2024-184

Moved: Mike Garside

Seconded: Dave Leask

BE IT RESOLVED THAT THE COUNCIL OF THE TOWNSHIP OF HILTON does pass By-law No. 1428-24 being a by-law to confirm the proceedings of this meeting. *CARRIED*

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Resolution 2024-185
Moved: Janet Gordanier
Seconded: Mike Trainor

BE IT RESOLVED THAT THE COUNCIL OF THE TOWNSHIP OF HILTON does adjourn at 8:31 p.m.
Council to meet again at the Hilton Township Municipal office on Wednesday, August 14, 2024 at 7:00 pm or at
the call of the Reeve. *CARRIED*

Reeve Rodney Wood

Acting Clerk Sara Dinsdale

MINUTES
Regular Meeting
August 14, 2024
7:00 p.m.

Present:

Reeve: Rodney Wood
Councillors: Dave Leask
Mike Garside
Janet Gordanier
Mike Trainor

Acting Clerk Treasurer: Sara Dinsdale
Road Superintendent: Lyndon Garside

The meeting was called to order at 7:01 pm.

Reeve Rodney Wood declared pecuniary interest in regards to agenda items No. 11; c & d.

Resolution 2024 - 186
Moved: Janet Gordanier
Seconded: Dave Leask

BE IT RESOLVED THAT THE COUNCIL OF THE TOWNSHIP OF HILTON does accept the agenda for August 14, 2024 as presented. *CARRIED*

Resolution 2024 - 187
Moved: Mike Trainor
Seconded: Mike Garside

BE IT RESOLVED THAT THE COUNCIL OF THE TOWNSHIP OF HILTON does approve the minutes of the regular Council meeting of July 10, 2024. *CARRIED*

Resolution 2024 - 188
Moved: Janet Gordanier
Seconded: Dave Leask

BE IT RESOLVED THAT THE COUNCIL OF THE TOWNSHIP OF HILTON does approve the minutes of the closed Council meeting of July 10, 2024. *CARRIED*

Delegations #1:

Mr. John McDonald presented information regarding a proposal for a land swap with the Township on behalf of Mr. Eric Hamilton and Ms. Lorrie Lippe. The request that was presented was to swap 80' of their property located on X Line; specifically, being their South end of Block A on plan H597 to the Township for the 66' unopened road allowance adjacent to their west property line of Block A on plan H597. Mr. McDonald explained the proposal including possible benefits to the Township if the swap were to move forward. Reeve wood requested Road Superintendent Lyn Garside's comment on the matter. Mr. Garside explained that the water is low in that area and a discussion took place regarding the high-water mark.

Resolution 2024-189
Moved: Mike Garside
Seconded: Janet Gordanier

BE IT RESOLVED THAT THE COUNCIL OF THE TOWNSHIP OF HILTON does recommend to the Clerk to post a public notice regarding the land swap request made by Mr. John McDonald on behalf of Mr. Eric Hamilton and Ms. Lorrie Lippe, and to proceed with the next steps. *CARRIED*

Delegation #2:

Mr. Andrew McCarty voiced his concerns regarding the speed limit of 50 kms/hr of rural roads in the township, X Line, and Hamilton Bay Drive. Mr. McCarty expressed concerns of "*high speed and aggressive driving in local subdivisions*" and requested that the township lower the speed limits and update the appropriate signage to reflect such. Mr. McCarty explained that there is a blind corner that is a concern as it is creating a blind spot, as speeding around it puts his children and others at risk for injury. Mr. McCarty also requested that speed bumps or an island be installed so people will need to drive slower for the summer months.

Council explained that a lot of the roads in our township are dead end roads with the same speed limit, with no concern and the corner Mr. McCarty is referring to is a natural deterrent to slow the traffic in that area. Council expressed that installing speed bumps or an island would be an unnecessary additional cost to the township and a sign won't stop people from speeding.

Councillor Gordanier and Councillor Trainor both added that they live on the same road and have only witnessed one occasion that a vehicle was speeding in the past, and they were not a local resident and have since not been seen again.

Mr. McCarty asked who sets the speed limits and Reeve Wood explained that it's set by the township based on the OPP's recommendations. Reeve Wood asked Road Superintendent Garside for his input on the speed limits and he explained that 50 kms/hr is the lowest the speed limit can go. Mr. McCarty pointed out that school zones are lower than 50 kms/hr and Council explained that this area is not a school zone therefore that wouldn't apply.

Council thanks Mr. McCarty for his input on the matter and agreed that speeding is not a township issue as it's an OPP matter.

Road Superintendent Lyn Garside's road updated included an issue with the dump truck that needed repairing. It is working smoothly again. He explained that lots of cold patching has been underway and the surface treatment material should be arriving in the following week. Superintendent Garside explained that he won't be packing the roads; however just adding gravel and doing some touch-ups. Surface treatment of Trainors side road will be started the following week, and Canoe Point Rd. is currently in the process. He explained that the culvert that is there will not be moved or replaced; however, the dip in the road will be levelled out.

Road Superintendent Garside explained that he will have the 10-year plan that was promised for this meeting completed for the next regular Council meeting instead.

Councillor Trainor expressed his gratitude towards Road Superintendent Garside for how great the condition of the township roads are. All of Council agreed that all the work he has done and continues to do is much appreciated and well done.

Road Superintendent Garside discussed that the township still hasn't received the order of calcium that was supposed to arrive earlier in the summer; therefore, it doesn't make much sense to move forward with the order since it's the end of the season.

Resolution 2024-190
Moved: Mike Trainor
Seconded: Dave Leask

BE IT RESOLVED THAT THE COUNCIL OF THE TOWNSHIP OF HILTON does recommend to Road Superintendent Lyn Garside to cancel the calcium order due to the inability to obtain it. * CARRIED*

A discussion took place regarding posting a job advertisement for the replacement of Superintendent Garside after he retires at the end of the year. It was recommended that the Clerk post the advertisement a deadline of Friday, September 6 in order to include qualified candidates' applications in the regular meeting of September 11, 2024.

Resolution 2024-191
Moved: Mike Trainor
Seconded: Mike Garside

BE IT RESOLVED THAT THE COUNCIL OF THE TOWNSHIP OF HILTON does direct the Clerk to advertise for the position of Road Superintendent/Public Works Foreman with a closing date of September 6, 2024.
CARRIED

The Acting Clerk presented a report regarding the resolutions passed by both the Village of Hilton and the Township of Hilton regarding the decisions made in the Hilton Union Fire Board meeting held on June 26, 2024. The report stated that since this matter is at an impasse, the applicants that were interviewed for the Volunteer Fire Chief position have been notified that the hiring process has been put on hold. The report also stated that further discussions regarding this matter will take place at the next Fire Board meeting that will take place on Monday, September 9, 2024.

A discussion took place regarding an application for consent to sever property that was submitted.

Resolution 2024-192
Moved: Janet Gordanier
Seconded: Dave Leask

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

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

Resolution 2024-193
Moved: Mike Garside
Seconded: Mike Trainor

BE IT RESOLVED THAT THE COUNCIL OF THE TOWNSHIP OF HILTON does direct the Clerk to apply for the recommended business visa through Northern Credit Union with a borrowing limit of combined \$5000.00 between the Roads Department and the Municipal Office. *CARRIED*

Acting Clerk Sara Dinsdale expressed her appreciation of the township allowing her to enroll in the needed courses of the Municipal Administration Program. She explained that upon approval at the previous meeting, only one of the courses was still open for registration as the other closed due to capacity. Acting Clerk Sara Dinsdale requested that Council allow her to enroll in the next program once it opens, rather than waiting for approval at proceeding meeting.

Resolution 2024-194
Moved: Dave Leask
Seconded: Janet Gordanier

BE IT RESOLVED THAT THE COUNCIL OF THE TOWNSHIP OF HILTON does agree to authorize consent to Sara Dinsdale to enroll in the needed units of the MAP program as they become available. *CARRIED*

The financial statements that were recently completed by BDO Canada LLP. were presented and discussed. Acting Clerk Sara Dinsdale explained that she was still awaiting clarification on specific questions regarding the financial statements. Council agreed to defer the topic to the following regular Council meeting.

Resolution 2024-195
Moved: Dave Leask
Seconded: Mike Garside

BE IT RESOLVED THAT THE COUNCIL OF THE TOWNSHIP OF HILTON does agree to postpone the issuing of the final 2024 tax bills by one month and direct the Clerk to post a public notice. Tax payments will be due by October 31, 2024. *CARRIED*

Resolution 2024-196
Moved: Janet Gordanier
Seconded: Dave Leask

BE IT RESOLVED THAT THE COUNCIL OF THE TOWNSHIP OF HILTON does agree to set a budget meeting date of August 26, 2024 at 7:00 p.m. *CARRIED*

Resolution 2024-197
Moved: Janet Gordanier
Seconded: Mike Trainor

BE IT RESOLVED THAT THE COUNCIL OF THE TOWNSHIP OF HILTON does agree to the donation amount of \$200.00 to the P.R.O Bear Campaign. *CARRIED*

9:00 pm, Deputy Reeve Dave Leask resumed as Chair due to the declaration of pecuniary interest submitted by Reeve Rodney Wood regarding section 11. c & d.

Council discussed the imposition of penalty regarding the Integrity Commissioner Investigation that was deferred from the special meeting held on July 24, 2024.

CORPORATION OF THE TOWNSHIP OF HILTON
MINUTES – August 14, 2024

Resolution 2024 - 198
Moved: Mike Garside
Seconded: Janet Gordanier

BE IT RESOLVED THAT THE COUNCIL OF THE TOWNSHIP OF HILTON does agree that the letter of apology sent by Reeve Wood addressed to Ms. Duguay on February 21, 2024 is sanction enough and no further penalty is required. *CARRIED*

9:26 pm: Reeve Wood resumed Chair

Resolution 2024 - 199
Moved: Mike Trainor
Seconded: Janet Gordanier

Resolved that this Council move into closed session at 9:27 p.m. in accordance with *Municipal Act Section 239 (2) (b) personal matters about an identifiable individual*:

- To discuss a complaint submitted about an identifiable individual

And in accordance with *Municipal Act Section 239 (2) (d) labour relations or employee negotiations*:

- To discuss a contract request

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

Resolution 2024 - 200
Moved: Janet Gordanier
Seconded: Dave Leask

BE IT RESOLVED THAT THE COUNCIL OF THE TOWNSHIP OF HILTON returns to open session at 10:07 pm. *CARRIED*

Resolution 2024 - 201
Moved: Mike Trainor
Seconded: Janet Gordanier

BE IT RESOLVED THAT THE COUNCIL OF THE TOWNSHIP OF HILTON does direct the Clerk to engage Michael Jagger O/A Island Resources Development Consultants to assist with the development of Municipal policies and by-laws, upon request at a rate of \$75.00 per hour *CARRIED*

Resolution 2024 - 202
Moved: Janet Gordanier
Seconded: Mike Trainor

BE IT RESOLVED THAT THE COUNCIL OF THE TOWNSHIP OF HILTON does direct the Clerk to direct the township's By-law Enforcement Officer to proceed with actions from the Clerk as discussed in closed session. *CARRIED*

Resolution 2024 - 203
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 July, 2024 in the amount of \$87,172.69 as per the attached voucher. *CARRIED*

Resolution 2024-204
Moved: Mike Garside
Seconded: Janet Gordanier

BE IT RESOLVED THAT THE COUNCIL OF THE TOWNSHIP OF HILTON does pass By-law No. 1429-24 being a by-law to confirm the proceedings of this meeting. *CARRIED*

Resolution 2024 - 205
Moved: Dave Leask
Seconded: Mike Trainor

BE IT RESOLVED THAT THE COUNCIL OF THE TOWNSHIP OF HILTON does adjourn at 10:12 p.m.
Council to meet again at the Hilton Township Municipal office on August 26, 2024 at 7:30 pm or at the call of the
Reeve. *CARRIED*

Reeve Rodney Wood

Acting Clerk Sara Dinsdale

HILTON UNION FIRE BOARD

7a))

Regular Meeting

MINUTES

June 10, 2024

7:00 p.m.

Present: Chairperson, Brian Delvecchio
Deputy Fire Chief, Robert Hope
Mike Garside
Janet Gordanier
Sarah Brown

Acting Secretary-Treasurer: Sara Dinsdale

Absent: Rodney Wood

Call to order at 7:02 p.m.

There were no disclosures of pecuniary interest.

Resolution #F2024-22

Moved: Janet Gordanier Seconded: Mike Garside

BE IT RESOLVED THAT THE BOARD OF THE HILTON UNION FIRE DEPARTMENT accepts the agenda of June 10, 2024 as presented. *CARRIED*

Resolution #F2024-23

Moved: Sarah Brown Seconded: Janet Gordanier

BE IT RESOLVED THAT THE BOARD OF THE HILTON UNION FIRE DEPARTMENT does approve the following minutes as presented: May 6, 2024. *CARRIED*

Deputy Fire Chief, Robert Hope gave an update on fire calls and volunteer status since the last meeting. He stated that there were two fire calls. The first fire call was for Fort St. Joseph National Historic Site on May 15, 2024; however, it was a false alarm and was called off before anyone had an opportunity to respond. The second call was on May 30, 2024 and was made by mistake. The call was for Cottage Rd. on the main land rather than for Cottage Rd. in St. Joseph Township. It was discovered a mistake until after two volunteers responded.

There have been three practices since the last meeting. The practices included fire planning, truck maintenance, and potential disaster prevention at the marina and a fire plan at the trailer park. Access at Soo Mill Rd. and Canoe Point Rd were inspected and discussed.

There are currently eight active volunteer fire fighters and two inactive volunteer fire fighters.

Mr. Brad Neabel, Fire Protection Advisor, Field and Advisory Services/Office of the Fire Marshal from Ministry of the Solicitor General/Ontario Public Service joined via telephone at 7:17 p.m.

A discussion regarding the fire fighter training took place. Mr. Neabel answered questions regarding the mandatory training requirements that are required by July 2026. He suggested that we put a list of questions together in an email to send to him so he can compile some literature to reply with.

Resolution #F2024-24

Moved: Mike Garside Seconded: Sarah Brown

BE IT RESOLVED THAT THE BOARD OF THE HILTON UNION FIRE DEPARTMENT does accept the proposed draft of the 2024 budget in the amount of \$62, 224.84. *CARRIED*

Resolution #F2024-25

Moved: Janet Gordanier Seconded: Robert Hope

BE IT RESOLVED THAT THE BOARD OF THE HILTON UNION FIRE DEPARTMENT recommends to the respective Councils to increase the reserve fund allocation of \$10,000.00 each in 2025. *CARRIED*

Resolution #F2024-26

Moved: Robert Hope Seconded: Mike Garside

BE IT RESOLVED THAT THE BOARD OF THE HILTON UNION FIRE DEPARTMENT does suggest to its respective Councils to accept the amended HUFED agreement to include addition of sections 3 and 4 and adjust by-laws to reflect these changes. *CARRIED*

Resolution #F2024-27

Moved: Janet Gordanier Seconded: Mike Garside

BE IT RESOLVED THAT THE BOARD OF THE HILTON UNION FIRE DEPARTMENT does move into closed session at 9:21 p.m. to consider items concerning labour relations or employee negotiations. Further be it Resolved that should the said closed session be adjourned, the Hilton Union Fire Board may reconvene in closed session to discuss the same matters without the need for a further authorizing resolution.

Municipal Act section 239 (2) (d) labour relations or employee negotiations and (2) (b) personal matters about an identifiable individual, including municipal or local board employees

CARRIED

Resolution #F2024-28

Moved: Janet Gordanier Seconded: Sarah Brown

BE IT RESOLVED THAT THE BOARD OF THE HILTON UNION FIRE DEPARTMENT does return to open session at 10:05 p.m. *CARRIED*

Resolution #F2024-29

Moved: Sarah Brown Seconded: Robert Hope

BE IT RESOLVED THAT THE BOARD OF THE HILTON UNION FIRE DEPARTMENT does agree to conducting interviews for the Volunteer Fire Chief position as discussed in the closed session. We will still accept resumes and the job posting will close on July 10, 2024. *CARRIED*

Resolution #F2024-30

Moved: Mike Garside Seconded: Janet Gordanier

BE IT RESOLVED THAT THE BOARD OF THE HILTON UNION FIRE DEPARTMENT does adjourn at 10:15 p.m. and agree to meet again at the Hilton Township Municipal Office on September 9, 2024, or at the call of the Chair or by petition from majority members of the Board. *CARRIED*


Chairperson: Brian Delvecchio


Acting Secretary/Treasurer Sara Dinsdale

HILTON UNION FIRE BOARD

Special Meeting

MINUTES

June 26, 2024

6:30 p.m.

Present: Chairperson, Brian Delvecchio
Robert Hope
Mike Garside
Janet Gordanier
Sarah Brown

Acting Secretary-Treasurer: Sara Dinsdale

Absent: Rodney Wood

Call to order at 6:29 p.m.

There were no disclosures of pecuniary interest.

Resolution #F2024-31

Moved: Janet Gordanier Seconded: Robert Hope

BE IT RESOLVED THAT THE BOARD OF THE HILTON UNION FIRE DEPARTMENT accepts the agenda of June 26, 2024 as presented. *CARRIED*

Resolution #F2024-32

Moved: Mike Garside Seconded: Sarah Brown

BE IT RESOLVED THAT THE BOARD OF THE HILTON UNION FIRE DEPARTMENT does move into closed session at 6:31 pm to consider personal matters about an identifiable individual, including municipal or local board employees. Further be it resolved that should the said closed session be adjourned, the Hilton Union Fire Board may reconvene in closed session to discuss the same matters without the need for a further authorizing resolution. *CARRIED*

Municipal Act section 239 (2) (b) personal matters about an identifiable individual, including municipal or local board employees.

Resolution #F2024-33

Moved: Janet Gordanier Seconded: Robert Hope

BE IT RESOLVED THAT THE BOARD OF THE HILTON UNION FIRE DEPARTMENT does return to open session at 9:46 pm. *CARRIED*

Resolution #F2024-34

Moved: Janet Gordanier Seconded: Sarah Brown

BE IT RESOLVED THAT THE BOARD OF THE HILTON UNION FIRE DEPARTMENT does suggest to recommend to the respective councils to make an offer to the individual identified in the discussions held, pending positive reference check and acceptable criminal record check. Also pending no more qualified applications are received prior to July 10, 2024. *CARRIED*

Recorded Vote: Janet Gordanier: Y
 Mike Garside: N
 Sarah Brown: Y
 Robert Hope: Y
 Brian Delvecchio: Y

Acting Fire Chief Robert Hope gave an update regarding the Fire Pump Service Test. He suggested that he will send the test results from St. Joseph Township Fire Department and the Jocelyn Fire Department to the Acting Secretary-Treasurer, to be included in the next meeting in order to compare to the Hilton Union Fire Department's results.

There was a discussion regarding the amended Hilton Union Fire Department's budget.

Resolution #F2024-35

Moved: Janet Gordanier Seconded: Sarah Brown

BE IT RESOLVED THAT THE BOARD OF THE HILTON UNION FIRE DEPARTMENT does suggest to its respective Councils to accept the amended Hilton Union Fire Department draft budget. Each township to contribute \$27,829.39. *CARRIED*

It was decided to defer Item 9. a) to the next meeting.

A thank-you letter from a community member was read regarding a birthday party that some volunteer fire fighters attended at with the fire truck.

Resolution #F2024-36

Moved: Robert Hope Seconded: Sarah Brown

BE IT RESOLVED THAT THE BOARD OF THE HILTON UNION FIRE DEPARTMENT does adjourn at 10:05 p.m. and agree to meet again at the Hilton Township Municipal Office on September 9, 2024, or at the call of the Chair or by petition from majority members of the Board. *CARRIED*



Chairperson: Brian Delvecchio



Acting Secretary/Treasurer Sara Dinsdale



Clerk Report: 2024-09-11-01

Meeting Date: September 11, 2024

Subject: **Fire Protection Grant**

Regular Council Meeting

Prepared by: Sara Dinsdale

FIRE PROTECTION GRANT

An application for the Fire Protection Grant has been submitted for the maximum funding amount of \$10,000.00 to pay for cancer prevention equipment, supplies and PPE. The request included an estimated price list to purchase decontamination wipes as well as 11 each of SCBA's, Balaclavas-Particulate Blocking, and Gloves. This would replace each volunteer's equipment and have one set of back-up gear to allow cleaning and repairing of primary gear if needed.

HILTON UNION FIRE DEPARTMENT

Resolution No. F2024 - 40

September 9, 2024

Moved:

Mike Garside _____

Janet Gordanier _____

Rodney Wood _____

Dave Leask _____

Sally Cohen

Brian Delvecchio _____

Sarah Brown _____

Kelly Rathwell _____

Seconded:

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 amend the Hilton Union Fire
Board agreement, Section 2, to state "appointed"
instead of self-elected members. And to amend
Section 9 to include a quorum at each
meeting to include 2 members from each party
at a minimum.

Carried:

Defeated: _____

Chairperson: B. Le

Recorded vote:

Mike Garside. - No

Rodney Wood. - Yes

Dave Leask. - Yes

Brian Delvecchio - Yes

Sally Cohen. - Yes

HILTON UNION FIRE DEPARTMENT

Resolution No. F2024-44

September 9, 2024

Moved:

Mike Garside

Janet Gordanier

Rodney Wood

Dave Leask

Sally Cohen

Brian Delvecchio

Sarah Brown

Kelly Rathwell

Seconded:

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 agree to the promotion and recommends to each party's Council to appoint the individual discussed in closed session as the Fire Chief of the Hilton Union Fire Department.

Carried:

Defeated:

Chairperson: B. De

HILTON UNION FIRE DEPARTMENT

Resolution No. F2024-45

September 9, 2024

Moved:

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

Seconded:

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 agree to the promotion and recommends to each party's Council to appoint the individual discussed in closed session as the Deputy Fire Chief of the Hilton Union Fire Department.

Carried: ✓

Defeated: _____

Chairperson: B. De

2024 Building Permit Fees Collected vs Costs Incurred

(re: Tulloch Services)

| Month | <i>a/c 480100</i> | <i>a/c 525600</i> | <i>a/c 525610</i> | Difference |
|-----------|-----------------------|--------------------|-------------------|-----------------|
| | Permit Fees Collected | Invoice Time Based | Invoice Mileage | |
| January | 170.00 | 851.00 | 84.60 | 765.60 |
| February | 345.00 | 870.47 | 79.20 | 604.67 |
| March | 2,410.00 | 820.56 | 79.20 | -1,510.24 |
| April | 195.00 | 586.51 | 79.20 | 470.71 |
| May | | 421.28 | 0.00 | 421.28 |
| June | | 1,480.83 | 360.00 | 1,840.83 |
| July | 2,703.00 | 1,357.47 | 282.08 | -1,063.45 |
| August | | 985.37 | 135.00 | 1,120.37 |
| September | | | | 0.00 |
| October | | | | 0.00 |
| November | | | | 0.00 |
| December | | | | 0.00 |
| | 5,823.00 | 7,373.49 | 1,099.28 | 2,649.77 |

Actual Net Cost to date 2024

8,472.77

Total Inspection and Mileage Costs

| <u>Historical FY:</u> | | | <u>Actual Annual Cost:</u> |
|-----------------------|----------|-----------|----------------------------|
| 2024 | 5,823.00 | 8,472.77 | 2,649.77 |
| 2023 | 7,730 | 19,089.46 | 11,359.46 |
| 2022 | 5,695 | 13,131.71 | 7,436.71 |
| 2021 | 4,186 | 10,898.45 | 6,712.45 |
| 2020 | 3,885 | 13,951.98 | 10,066.98 |
| 2019 | 4,075 | 11,833.02 | 7,758.02 |
| 2018 | 2,420 | 6,269.23 | 3,849.23 |
| 2017 | 2,075 | 8,716.38 | 6,641.38 |
| 2016 | 1,570 | 4,165.25 | 2,595.25 |
| 2015 | 1,800 | 6,484.63 | 4,684.63 |
| 2014 | 2,325 | 7,436.83 | 5,111.83 |
| 2013 | 1,120 | 7,167.71 | 6,047.71 |



8b)

Clerk Report: 2024-09-11-02

Meeting Date: September 11, 2024

Subject: **Cost Recover By-law**

Regular Council Meeting

Prepared by: Sara Dinsdale

Our By-law Enforcement Officer has requested that the Township create and pass a new by-law for Cost & Recovery. The Cost & Recovery by-law will allow him to take action at Council's request to perform duties that would incur costs on the township; and charge them back to the violator.

I am requesting to engage Mr. Jagger to create this by-law.

THE CORPORATION OF THE TOWNSHIP OF HILTON

APPLICATION FOR A ZONING CHANGE

NOTE: The attached guide should be read before completing this application.

1. APPLICANT AND OWNER

(a) APPLICANT Dan Hayes-Shea 705 971-1691
Name Phone
35 24 Hamilton drive
Address

I certify that, to the best of my knowledge and belief, the particulars given in the following application are correct. I hereby apply, in accordance with the provisions of The Planning Act, for the change of zoning described in this application. In addition to the fee payable on the filing of this application, I hereby undertake and agree to reimburse the Township or Hilton for all reasonable expenses, fees or charges properly incurred by it in the processing of this application to finality.

Dan Hayes-Shea 09 05 2024
Signature of Applicant Date

(b) OWNER Dan Hayes-Shea
Name
35 24 Hamilton drive
Address

Phone: 705 9711691 Email: dan@dyc Properties. Com

I, the owner of the subject property, hereby endorse the application.
Dan Hayes-Shea 09 05 2024
Owner's signature Date

2. AGENTS

SOLICITOR(if any)
Name
Address
Phone: Email:

Other (Architect/Engineer/Planning Consultant/Etc.

Name Phone
Phone: Email:

3. LOCATION AND DESCRIPTION OF THE LAND

Concession No. 3524 Lot(s) 20
Registered Plan No. H-597 Lot(s) _____
Street Hamilton drive Side _____

4. REQUESTED CHANGE IN ZONING AND APPROPRIATE AMENDMENT TO THE OFFICIAL PLAN

(a) Existing Provisions of By-laws affecting lands (specify paragraphs)

4.1.2.1 d)
See Attached Highlighted page

(b) Requested zone change - specify fully

Allow For No minimum set back
Requirement

(c) Is an amendment to the Official Plan required?
Yes _____ No _____

If the answer to (c) above is "Yes" what is the required change? Specify fully.

5. LAND USE

(a) Existing use of the land Home Residence

(b) Proposed use of the lands and/or buildings _____

Home Residence

6. REASONS FOR REQUESTING THE AMENDMENT

Complete as fully as possible using extra paper as required

Please see attached

8:29



specifically permitted by this By-law.

4.1.2 Provisions for detached accessory buildings and structures in the SR, LSR, R1, R2 and RU Zones

4.1.2.1 Permitted locations for detached accessory buildings and structures

Unless otherwise specified in this By-law, detached *accessory buildings and structures*, except pump houses and boat docks, shall:

a) Not be located in the *front yard*.

Notwithstanding this provision, a detached *private garage* is permitted in the *front yard* of a *lot* that abuts a shoreline provided it is set back a minimum distance equal to the required *front yard* for the *main building* from the *front lot line*.

b) Be set back a minimum distance of 2.0 metres (6.5 ft.) from the *rear lot line*.

c) Be set back a minimum distance equal to the required *exterior side yard* for the *main building* from the *exterior side lot line*.

d) Be set back a minimum distance of 2.0 metres (6.5 ft.) from the *interior side lot line*. Notwithstanding this provision, a detached *accessory building* may share a common wall with another detached *accessory building* on an abutting *lot* and no setback from the *interior side lot line* is required on that side of the *lot*.

e) Notwithstanding items a) to d), where a lot abuts a shoreline or a shoreline road allowance, Section 4.21.1 shall apply.

4.1.2.2 Maximum height

The maximum *height* of any detached *accessory building or structure* shall be 5.0 metres (16.5 feet). This provision shall not apply to accessory structures in the RU Zone.

4.1.2.3 Permitted locations for agricultural buildings on lots in the RU Zone with an area greater than 4 hectares

Notwithstanding Section 4.1.2.1 (a), on lots in the RU Zone with an area greater than 4 hectares (9.9 acres) *agricultural buildings*

Reason for requesting the amendment

Garage was built in error with approximately one inch of foundation on neighbor property.

The Garage was built three years ago and I believed I knew where the property line was. I had located the front stake and worked off of that. This was done in error.

This spring 2024 my neighbor had a survey conducted and informed me of the error on my part. This was the first I had heard of any concern on their part that the property line was in question. I also had never had any concerns until this time that a mistake may have been made.

I at that time apologized and stated that if I was in the wrong I would attempt to make it right. I offered to pay for half of their survey and received no response. I offered to purchase a small piece of their lot to correct the issue (approximately 100 square feet) and pay for any costs associated. They responded that they would consider my offer .

I was advised by my lawyer to order my own survey and I did.

In the meantime neighbors called asking what I planned to do, I again suggested purchasing a small piece of their property and they asked how much I was willing to pay. I stated I could do some research contacting a realtor and appraiser to determine a fair value . At that point they stated that considering what they thought I spent to build the garage they wanted \$35000 plus I pay all costs.

At that point I realized that any hope of a reasonable resolution between neighbors was not likely.

I did speak to a local realtor and an appraiser and both felt that it was not prudent to do a formal appraisal on such a small piece of property located on the lot where it is. Both parties indicated that the true value was minimal and anything paid would be mostly good will and not reflect a true value.

I received my survey and it was confirmed the the corner of the garage is on the line.(please see attached sketch from Tulloch)

I can remove the part of the garage that is on the line with cosmetic renovation and no structural effect. I am willing to do this to negate any negative effects on my neighbors property.

The need for the change to the minimum setback would be to allow the garage to stay at the edge of the property line.

This is the best solution I can come up with that doesn't involve massive structural changes to my garage or being potentially taken advantage of by my neighbors.

Thank you

Dan Hayes-Sheen

7. SUPPORTING INFORMATION REQUESTED

- (a) Sketch of Illustration or Survey Plan showing:
 - i. Applicant's/Owner's total holdings in the area.
 - ii. Lands which are the subject of the proposed amendment.
 - iii. The location, size and use of all existing buildings or structures on the subject lands and on immediately adjacent properties.
- (b) Site Plan showing:
 - i. Proposed buildings or structures together with height, size, setbacks and exterior design.
 - ii. Ingress/egress, parking, unloading and driveway areas.
 - iii. Landscaping including fencing and buffers.
- (c) The applicant is requested to submit any further information which may affect this proposal.

8. If this application is approved by Council, and the Ontario Land Tribunal where applicable, within what period will:

(a) Use of the lands and/or structures commence for the purposes outlined in this application?

Existing already

(b) Construction of any proposed buildings be completed?

Building adjustments to be made asap to remove from neighbour's property

9vi)



Planners | Surveyors | Biologists | Engineers

Aug 12, 2024
Project No. 242655

Dan Hayes-Sheen
3524 Hamilton Drive, Hilton beach
ON, P0R 1G0

**RE: Survey Services for Boundary Stakeout (North & East Limit) – 3524 Hamilton Drive, Lot 20, Plan H597,
PIN 31421-0777**

Dear Dan,

In accordance with your instructions, we are pleased to confirm completion of the field and office involvement essential in completing a Boundary Stakeout for the above properties.

Throughout the project, information was obtained from historical records within our office and local surveyors offices, as well as title documentation held in the local Land Registry Office.

During the course of our field survey investigations on August 1st, 2024, sufficient survey evidence was located and verified to be in their original positions to delineate the boundaries of the subject property.

Survey monuments were found along the Westerly limit of the subject lands, East of the Southeast corner of the subject lands, West and East of the Northeast corner of the subject lands. Rebar previously planted was also found to be on-line relative to your Easterly limit. Survey monuments were planted along the Easterly limit on either side of the Northeast garage corner 9.85m and 13.64 respectively, North of the Southeast corner of the above property along the East limit of the above property.

Note that the Northeasterly garage corner was found to East of the East limit of the subject lands. Specifically:

- the Eaves were found to be 0.85m East
- the Siding was found to be 0.08m East
- the Foundation was found to be 0.02m East

The said boundary survey has been completed in accordance with the Surveys Act, the Surveyors Act, and the regulations made under them.

Thank you for the opportunity to provide you with this service, and should you have any questions or require any additional information, please do not hesitate to contact us.

Sincerely yours,

A handwritten signature in black ink that reads 'K. Brown'.

Kevin H. Brown, O.L.S., B. Eng
Project Manager

2111

PLAN OF SURVEY OF
PART OF LOT 20,
REGISTERED PLAN H-597
IN THE TOWNSHIP OF HILTON
(ST. JOSEPHS ISLAND)
DISTRICT OF ALGOMA
TULLOCH GEOMATICS INC.
2024
SCALE 1:150



THE INTENDED PLOT SIZE OF THIS PLAN IS 810mm IN WIDTH
BY 457mm IN HEIGHT WHEN PLOTTED AT A SCALE OF 1:150

METRIC:

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

DISTANCE NOTE:

GROUND DISTANCES SHOWN HEREON CAN BE CONVERTED TO UTM GRID DISTANCES BY MULTIPLYING BY A COMBINED SCALE FACTOR OF 1.000163.

BEARING NOTE:

BEARINGS ARE UTM GRID DERIVED FROM THE EAST LIMIT OF LOT 20 AS SHOWN ON UNDERLYING PLAN P.

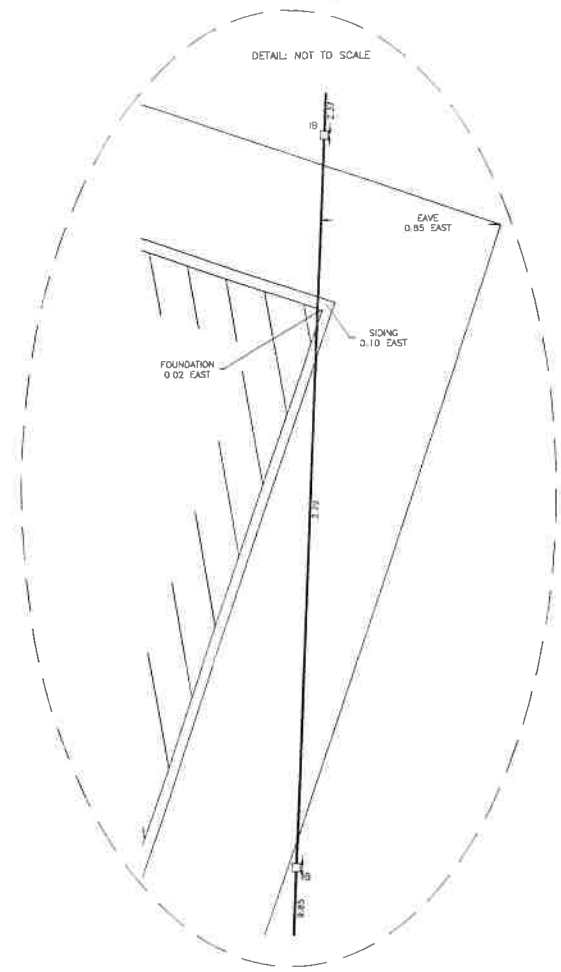
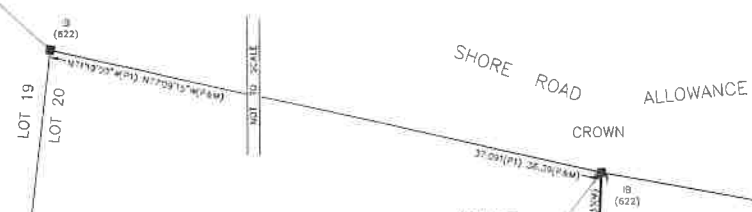
ROTATION NOTE:

NO ROTATION APPLIED TO THE GRID BEARINGS OF UNDERLYING PLAN P.

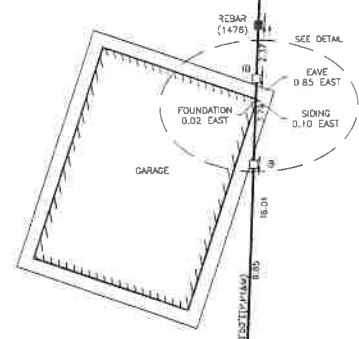
A ROTATION OF 2°05'50" CLOCKWISE HAS BEEN APPLIED TO THE ASTROGNOMIC BEARINGS OF UNDERLYING PLAN P1 TO ACCOUNT FOR DIFFERENT REFERENCE MERIDIANS.

LEGEND:

- DENOTES FOUND MONUMENT
- DENOTES PLANTED MONUMENT
- IB DENOTES IRON BAR 0.015 x 0.015 x 0.51
- SIB DENOTES STANDARD IRON BAR 0.025 x 0.025 x 1.22
- P DENOTES PLAN OF SURVEY BY MONUMENT URSD SURVEYING LTD., DATED JUNE 26th, 2024 (FILE R-7868)
- P1 DENOTES REGISTERED PLAN H-597
- M DENOTES MEASURED
- 622 DENOTES J.B. CHAMBERS, O.L.S.
- 1476 DENOTES MONUMENT URSD SURVEYING LTD.



REGISTERED PLAN H-597
LOT 20 BLOCK "C"
PIN 31461-0777 PIN 31461-0778



HAMILTON DRIVE
BY REGISTERED PLAN H-597
PIN 31461-0810

BLOCK "C" LOT 21
PIN 31461-0778
SIB (622)

SURVEYOR'S CERTIFICATE

I CERTIFY THAT:
(1) THIS SURVEY AND PLAN ARE CORRECT AND IN ACCORDANCE WITH THE SURVEY'S ACT, THE SURVEYORS ACT, AND THE LAND TITLES ACT AND THE REGULATIONS MADE UNDER THEM.
(2) THE SURVEY WAS COMPLETED ON THE 30th DAY OF AUGUST, 2024

SEPTEMBER 4th, 2024
DATE

Kevin H. Brown
KEVIN H. BROWN
ONTARIO LAND SURVEYOR

THIS PLAN OF SURVEY RELATES TO AOLS PLAN SUBMISSION FORM NUMBER V-73049.

| | | |
|--|----------------------------|------------------------------------|
| | TULLOCH GEOMATICS INC. | |
| | 71 BLACK ROAD UNIT B | T. 705 949-1457 F. 705 949-9606 |
| | SAULT STE MARIE P6B 0A3 | 866 806-6602 |
| | DRAWN BY: RT FILE: 242655 | |

THE REPRODUCTION, ALTERATION, OR USE OF THIS REPORT IN WHOLE OR IN PART WITHOUT THE EXPRESS PERMISSION OF TULLOCH GEOMATICS INC., O.L.S. IS STRICTLY PROHIBITED. 2024.

9(b)i)

ST. JOSEPH ISLAND PLANNING BOARD

**P.O. Box 290
Richards Landing, ON
P0R 1J0
Telephone: (705) 542-4606
Email: sjiplanningboard@gmail.co**

August 21, 2024

Michael & Andrea Jagger
P.O. Box 262
Richards Landing, ON
P0R 1J0

Dear Sir/Madam:

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

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

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

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

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

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

The last date on which a notice of appeal may be filed is September 11th, 2024.

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

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

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

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

Yours truly,



Michael Jagger
Secretary-Treasurer
St. Joseph Island Planning Board

c. Township of Hilton ✓
Algoma Public Health

Corporation of the Township of Hilton

By-law No. 2024-xxxx

Being a By-law to Provide for the Licensing of Short-Term Rental Accommodations

WHEREAS Section 11(3) of the Municipal Act as amended, provides that a lower tier municipality may pass by-laws respecting business licensing;

AND WHEREAS subsection 151(1) of the Municipal Act provides that, without limiting sections 9, 10 and 11, a municipality may provide for a system of licences with respect to a business and may,

- (a) prohibit the carrying on or engaging in the business without a licence;
- (b) refuse to grant a licence or to revoke or suspend a licence;
- (c) impose conditions as a requirement of obtaining, continuing to hold or renewing a licence;
- (d) impose special conditions on a business in a class that have not been imposed on all of the businesses in that class in order to obtain, continue to hold or renew a licence;
- (e) impose conditions, including special conditions, as a requirement of continuing to hold a licence at any time during the term of the licence; and
- (f) license, regulate or govern real and personal property used for the business and the persons carrying it on or engaged in it.

AND WHEREAS Section D4.1 of the St. Joseph Island Official Plan recognizes the evolving character of short term accommodation and the use of private dwellings, or parts thereof, that are leased as accommodations to the traveling public for a short period of time, and provides that a Short Term Rental operation that is not owner occupied shall be considered as a commercial use.

AND WHEREAS Section 151(5) of the Municipal Act provides that subsections 151(1) to (4) apply with necessary modifications to a system of licences with respect to any activity, matter or thing for which a by-law may be passed under sections 9, 10 and 11 as if it were a system of licences with respect to a business;

NOW THEREFORE the Council of the Corporation of the Township of Hilton enacts this Bylaw to license short-term rental brokerages and owners and to regulate related activity within the jurisdictional boundaries of the Township of Hilton, as follows:

1.1. DEFINITIONS AND INTERPRETATION

“Applicant” means a person applying for a licence or renewal of a licence thereof under this Bylaw;

“Authorized Agent” means a person duly appointed and that may provide proof satisfactory to the Clerk that they act for a person, a partnership, or corporation;

“Council” means the Council of the Corporation of the Township of Hilton ;

“Clerk” means the Clerk for the Corporation of the City of the Township of Hilton, a delegate or assigned representative.;

“Dwelling Unit” means a place of residence with one or more habitable rooms containing separate kitchen and bathroom facilities for private use as a single housekeeping unit;

“Licence” means the certificate issued under this Bylaw as proof of licensing under this Bylaw;

“Licensee” means a person licensed under this Bylaw or a person required to be licensed under this Bylaw;

“Officer” means a Municipal Bylaw Enforcement Officer(s), or a designate responsible for the enforcement of this Bylaw;

"Person(s)" includes an individual, partnership, corporation, and the heirs, executors, administrators or other legal representatives of a person to whom the context can apply according to law;

“Short-Term Rental” or “STR” means a primary Dwelling or any part thereof, or an accessory building thereto, that operates or offers a place of temporary residence, lodging or occupancy by way of concession, permit, lease, licence, rental agreement or similar arrangement for twenty-eight (28) consecutive calendar days or less with no on-site management throughout all or part of the year. Short-term Rental uses shall not mean or include a bed and breakfast establishment, institutional tourist establishment, tourist establishment, tourist camping establishment, motel, resort, or similar commercial or institutional use, as defined in the Municipality’s Comprehensive Zoning By-law # 2010-xxxx; or any successor, as amended, or other short-term accommodations where there is no payment; and

“Township” means the Corporation of the Township of Hilton.

1. 2. APPLICABILITY AND SCOPE

This Bylaw applies to all:

- (a) Short-Term Rental Brokerages that Operate a Short Term Rental within the jurisdictional boundaries of the Township of Hilton;
- (b) Short-Term Rental Owners that Operate a Short-Term Rental within the jurisdictional boundaries of the Township of Hilton;
- (c) Persons acting as Short-Term Rental Operators within the jurisdictional boundaries of the Township of Hilton; and
- (d) Dwelling Units used as Short-Term Rentals within the jurisdictional boundaries of the Township of Hilton.

This Bylaw does not apply to:

- (a) Accommodation Services as set out in the Township’s Zoning Bylaw;
- (b) Bed-and-Breakfast Establishments as set out in the Township’s Zoning Bylaw;
- (c) Accommodations rented out to tenants in accordance with the Residential Tenancies Act, 2006, S.O. 2006, c. 17;
- (d) retirement homes licensed under the Retirement Homes Act, 2010, S.O. 2010, c.

1.3 PROHIBITIONS

No person shall operate or carry on the business of a Short Term Rental or permit a person to carry on the business, or hold themselves out as being licensed to carry on the business of a Short Term Rental:

- (a) without a licence to do so issued under this Bylaw;
- (b) under any other name than the one endorsed on their licence issued under this Bylaw; or
- (c) except in accordance with the regulations of this Bylaw.

No person shall,

- (a) transfer or assign a licence issued under this Bylaw;
- (b) obtain a licence by providing mistaken, false or incorrect information;
- (c) enjoy a vested right in the continuance of a licence and upon the issue, renewal, transfer, cancellation or suspension thereof, the licence shall be the property of the Township;
- (d) advertise a Short-Term Rental available within the municipal boundary of the Township without a licence; or
- (e) operate or advertise a Short-Term Rental from a recreation vehicle or tent available within the municipal boundary of the Township.

LICENSING REQUIREMENTS

2.1 Application Requirements:

- i) Where the applicant is a corporation, the application for a Short-Term Rental (STR) licence or the application for a renewal of an STR licence shall be made by a duly authorized director or officer of that corporation.
- ii) Where the applicant is a partnership, the application for a STR or the application for renewal of STR licence shall be made by one or more of the partners.
- iii) Applicants for a STR licence or renewal of STR licence must:
 - (a) in the case of individuals, be permanent residents in Canada;
 - (b) in the case of a partnership, have at least one partner be either a permanent resident in Canada or a corporation incorporated in Canada;
 - (c) in the case of a corporation, be incorporated in Canada.
- iv) Notwithstanding subsections (a), (b) and (c) above, an application for a Short-Term Rental (STR) Licence or an application for renewal of a STR licence thereof may be made in person by an authorized agent, provided that they have written authorization to do so from the applicant and provides one piece of Canadian government photo identification, both to the satisfaction of the Clerk.
- v) Every person making application for a Short-Term Rental (STR) licence under this Bylaw shall submit the following to the Clerk:
 - (a) a completed application for a Licence in the form prescribed by the Clerk, signed by the applicant or an authorized agent for the applicant;
 - (b) the applicable fees as set out in the City's User Fee Bylaw;
 - (c) where the applicant is a corporation, the complete articles of incorporation, including the names and addresses of all directors and officers of the corporation, as at the time of application;
 - (d) where the applicant is a partnership, a copy of the record of registration of the partnership under the Business Names Act, R.S.O.1990, c.B.17 or the Limited Partnerships Act, R.S.O. 1990, c.L.16;
 - (e) a listing of every STR being made available by the applicant within the jurisdictional boundaries of the Township of St. Joseph, as at a date no less than seven (7) days from the date of application for a licence;
 - (f) Where a Dwelling Unit is not within a primary residence, proof of valid general liability commercial insurance in the amount of at least \$2,000,000 with operations confirmed as a Short-Term Rental, and adding 'The Corporation of the Township of Hilton' as an additional insured, and suitable to the Clerk;
 - (g) Where a Dwelling Unit is within a primary residence, proof of valid liability insurance in the amount of at least \$2,000,000, with operations confirmed as a Short-Term Rental, and suitable to the Clerk;
 - (g) a criminal record check for the named applicant, to wit review of relevant convictions for which a pardon was not granted will be assessed by the Clerk;
 - (h) any other information required to be provided under this Bylaw or as may be requested by the Clerk.
- vi) At the time of renewal, every person shall re-submit the above required documents to the satisfaction of the Clerk.

2.2 Applications for a Short-Term Rental (STR) License shall be in the form of Schedule "A" hereto.

2.3 Schedule "A" hereto forms part of this By-law.

2.4 Receipt of the application for a STR licence or the application for a renewal of STR licence shall not constitute approval of the application for, or renewal of a licence, nor shall it obligate the Clerk to issue or renew any such licence.

3.1 Powers of the Clerk

The Clerk shall:

- (a) receive and process all applications for STR and applications for renewal of STR licences to be issued under this Bylaw;
- (b) issue licences and renew licences, either conditionally or unconditionally, to any person who meets the requirements of this Bylaw except where:
 - i. the conduct of an applicant affords reasonable grounds for belief that the applicant or authorized agent for the applicant has not carried on, or will not carry on the business in accordance with the law;
 - ii. there are reasonable grounds for belief that the carrying on of the business may be adverse to the public interest; or the applicant is indebted to the Township in respect of fines, penalties, judgments, outstanding property taxes, or any other amounts owing, proof of the contrary to be provided by the applicant;
- (c) with respect to subsection 2.3 (b)(ii.), consideration by the Clerk shall include, any record of offence that is less than (3) years hence and relevant to the nature of the business, or any record of offence that directly affects the applicant's or licensee's ability to competently and responsibly carry on the business;
- (d) make or cause to be made all investigations deemed necessary relative to the applicable application so received, including but not limited to inspections by the Township's Fire and Building Departments;
- (e) maintain complete records showing all applications and licences issued;
- (f) may revoke or suspend a licence in accordance with Section 3.1 of this Bylaw;
- (g) generally perform all the administrative functions conferred upon them by this Bylaw.

4.1 Licences issued pursuant to this Bylaw are conditional on compliance by the licensee with all municipal Bylaws, including, but not limited to, the City's Zoning Bylaw, the City's Property Standards Bylaw, the City's Noise Bylaw, and compliance with all Provincial and Federal legislation. A confirmed violation of any of the aforesaid legislation or Bylaws may, at the discretion of the Clerk, result in the suspension or revoking of a license.

5.1 Licensee's Responsibilities

- i) Every person operating or carry-on business as an STR shall make available to all occupants a copy of the house rules, stating the exclusive items as listed in the Township's Short-Term Rental By-law (By-law No. 2024-xxxx, and include but not be limited to stating the Township's noise curfew as set out in the Township's Noise Bylaw.
- ii) Every person operating or carry-on business as an STR shall post a copy of their STR Licence in an area plainly visible to anyone approaching a point of entry to the dwelling unit.
- iii) Every person operating or carry-on business as an STR shall post a copy of their Licence or Licence number upon any form of advertisement, marketing platform, listing, or website used in relation to the STR.

6.1 TERM OF LICENCE

A licence issued under the provisions of this Bylaw shall expire at the end of the third (3rd) calendar year after being issued. Therefore, a license obtain by March 1, 2025 will expire on December 31, 2028 and need to be renewed between January 1, 2029 and before March 1, 2029 for the licensed STR and the

licensee to continue to be in good standing within the Township. Delayed renewal may result in non-issuance by the Clerk.

7.1 REVOCATION AND SUSPENSION

i) The Clerk may revoke or suspend a licence where:

- (a) the licensee would be disentitled to a licence or a renewal of a licence for the reasons set out in this Bylaw;
- (b) the licensee has failed to comply with the regulations required by this Bylaw, any other City Bylaws, including but not limited to Short-term Rentals By-law, Property Standards Bylaw, or any law; or
- (c) the licence was issued in error.

ii) If the Clerk is of the belief that the continuation of the licence poses an immediate danger to the health or safety of any person, may, for the time and such conditions as are considered appropriate and without a hearing, suspend a licence for not more than 14 days, and, prior to suspending the licence, shall provide the licensee with the reasons for the suspension in writing or orally, with an opportunity for the applicant to respond.

iii) The decision to revoke or suspend a license, except for under the conditions stated in subsection ii) hereof, is final.

ADMINISTRATION AND ENFORCEMENT

8.1 Enforcement Agency:

The Township’s Municipal Bylaw Enforcement Officer(s), or a designate, shall be responsible for the enforcement of this Bylaw.

8.2 Inspections and Re-inspections

i) The Township’s Municipal Bylaw Enforcement Officer or any person acting under those persons, or any person authorized by the Township may at reasonable times during business hours inspect as much of any place or premises carrying on any business in respect of which a person has or is required to have a Licence. When a re-inspection is required to confirm compliance with the provisions of this Bylaw or any other Bylaw, a fee in the amount set out in the Township’s User Fee Bylaw shall be charged.

ii) No person shall obstruct or hinder, or attempt to obstruct or hinder, an officer, in the exercise of a power or the performance of a duty under this Bylaw.

iii) No person shall refuse to produce any documents or things required by an officer under this Bylaw, and every person shall assist any entry, inspection, examination, or inquiry by an officer.

iv) No person shall knowingly furnish false information to the Township or an officer with respect to this Bylaw.

8.3 Officers Right of Access:

i) An officer may enter upon and within, and inspect any land, property, building or structure at any time to determine if any section of this by-law is complied with, or to determine if any direction, notice or order issued pursuant to this Bylaw or the Municipal Act or any court has been complied with, or to perform any required remedial work.

ii) Notwithstanding subsection 7.3 (i), an officer shall not enter or remain in any room or place actually used as a dwelling unit unless the provisions of Section 437 of the Municipal Act are complied with. An officer shall have inspection powers described in Section 436 of the Municipal Act.

8.4 Orders, Notice, and Non-compliance:

i) Where a person or licensee is in contravention of any provision of this Bylaw or another Township Bylaw, an officer, in addition to any other action, may send a notice, in the form of a letter or email, to the applicant or licensee, describing the contravention.

ii) Any notice or direction given under this Bylaw shall be deemed good and sufficient service if:

- (a) personally delivered to the person to whom it is directed;
- (b) provided by a previously established electronic means of communication;
- (c) mailed by ordinary or registered mail, and delivered to the mailing address of the applicant, licensee, or owner of the property (according to the last revised assessment roll), or
- d) by being posted on the subject property.

iii) Where any person fails to comply with an order issued, in addition to any prosecutorial action or legal remedies, the Clerk shall forthwith suspend the licensee's STR licence.

8.5 Offences and Penalties

i) Every person who contravenes any of the provisions of this Bylaw, and every director of a corporation who concurs in such contravention by the corporation is guilty of an offence and on conviction liable to a fine not exceeding \$25,000 for a first offence and \$50,000 for any subsequent offence.

ii) Where a corporation is convicted of an offence under this Bylaw, the maximum penalty is \$50,000 for a first offence and \$100,000 for any subsequent offence.

iii) For the purposes of this section, a separate violation shall be deemed to have been committed for each and every day during which such violation continues, and conviction in respect of a violation shall not operate as a bar to further prosecution if such violation continues.

iv) The Court in which the conviction has been entered and any court of competent jurisdiction thereafter may make an order prohibiting the continuation or repetition of the offence by the person convicted, and such order shall be in addition to any other penalty imposed on the person convicted.

v) Pursuant to Section 447 of the Municipal Act, where an owner is convicted of knowingly carrying on or engaging in a business in respect of any premises or any part of any premises without a licence required by this Bylaw, or a person is convicted of any other contravention of this Bylaw and the court determines that the applicant, licensee, or owner of the premises or part of the premises in respect of which the conviction was made knew or ought to have known of the conduct which formed the subject-matter of the conviction or of any pattern of similar conduct, the court may order that the premises or part of the premises be closed to any use for a period not exceeding two (2) years.

8.6 COLLECTION OF UNPAID FINES

Pursuant to Section 441 of the Municipal Act, if any part of a fine for a contravention of a business licensing by-law remains unpaid after the fine becomes due and payable under Section 66 of the Provincial Offences Act, R.S.O. 1990, c. P.33, including any extension of time for payment ordered under that Section, the Township may give the person against whom the fine was imposed a written notice specifying the amount of the fine payable and the final date on which it is payable, which shall be not less than 21 days after the date of the notice. If the fine remains unpaid after the final date specified in the notice, the fine is deemed to be unpaid taxes pursuant to Section 351 of the Municipal Act and may be added to the person's tax roll and collected in the same manner as property taxes.

9.1 ENACTMENT

i) Interpretation

In this Bylaw, unless the context otherwise requires, words importing the singular member shall include the plural. Reference in this Bylaw to any legislation or Township Bylaw means as may be amended or replaced from time to time, and includes any regulations thereunder.

ii) Conflict

In the case of a conflict between the provisions of this Bylaw and any other Township Bylaw, the more stringent provision shall prevail.

iii) Severances

If any section, subsection, sentence, clause, phrase or provision of this Bylaw is for any reason held by a court of competent jurisdiction to be invalid, such decision shall not affect the validity of the remaining portions of the bylaw; and the Township hereby declares that it would have passed this Bylaw and each

section, subsection, sentence, clause, phrase and provision herein, irrespective of the fact that any one or more sections, subsections, sentences, clauses, phrases or provisions be declared invalid.

9.2 TITLE

This Bylaw may be known as the Township of Hilton’s “STR Licensing By-law”.

9.3 EFFECTIVE DATE

(1) This Bylaw shall be effective on January 1st, 2025 (?).

(2) Any STR, as defined within this Bylaw and the Township’s Zoning Bylaw, located within the Township of Hilton shall have until March 1, 2025 (?) to be in possession of a fully issued and valid STR licence and be in compliance with all requirements within this Bylaw and other applicable Township Bylaws.

(3) The process of obtaining a licence from the Clerk includes that the dwelling unit be inspected by the Township’s Fire and Building Departments. It is therefore recommended that any applicant initiate the application process as soon as possible upon the date of passing of this Bylaw and thereafter upon renewal of any 3rd year anniversary/expiration of a licence.

PASSED in open Council this day of , 2024.

Rod Wood, Reeve

Sara Dinsdale, Acting-Clerk

Schedule “A” to By-law 2024 – xxxx

Corporation of the Township of Hilton

Short-Term Rental Application and Renewal Form

Submit completed application form to the Township Clerk's Office.

A Short-Term Rental (STR) is the rental of all or part of a dwelling, or accessory use thereto, for a period of no longer than 28 consecutive days and is typically listed on platforms such as Airbnb, VRBO or FlipKey. STRs exclude bed and breakfast establishments, tourist establishments, tourist establishments, hotels, motels, resorts, or similar commercial or institutional uses .

STRs must comply with all applicable laws. All registered STR operators are required to be licensed by the Township of Hilton in accordance with the Municipality's Short-Term Rentals Licensing By-law. Registration must be renewed upon expiry date to permit continued use of the STR property.

It is the STR owner/operator's responsibility to inform the Township of any changes to the licensee's registration. In the event of a change in property ownership, a new license is required. If the applicant is a corporation the complete articles of incorporation, including the names and addresses of all directors and officers of the corporation at the time of application are required.

SHORT-TERM RENTAL PROPERTY INFORMATION

Full Mailing Address of Short-Term Rental (STR) Property: _____

Initial Application _____ Renewal _____ (Please Check)

Number of Bedrooms and/or Sleeping Areas available for guests to use? _____

Maximum number of guests allowed in a unit? _____

Housing Type (Please Check one only) House (single/semi-detached) _____ Duplex/triplex/fourplex _____

Townhouse _____ Apartment/condominium _____ Accessory building (e.g. coach house) _____

Is the operator a tenant or registered owner of the property? Registered Owner _____ Tenant _____

* *An authorization form is required from the owner if the operator is a tenant

Other:

What part of the property will be rented? (Please Check)

Entire building or unit (e.g. personal bedroom, bathroom, kitchen, and entrance) _____

Rooms within the building (e.g. private bedroom, but shared bathroom, kitchen, and entrance) _____

Consent from condominium corporation or Property management received? Yes _____ No _____

STR OPERATOR INFORMATION

Full Name of Owner (please print) _____

Telephone Number _____ Email _____

Driver's Licence or Ontario Photo Card Number _____

Corporation Name, if applicable: _____

Emergency Contact Name: ----- Address _____

Telephone Number _____ Email _____

The emergency contact must be available 24/7 and willing to act on your behalf should a concern arise and you are not available.

Community Safety Requirements – Self Declaration

Smoke alarms are installed on all levels of the dwelling, outside all sleeping areas, between the sleeping area and the remainder of the home, and are maintained in operating condition in accordance with the manufacturer's instructions. The owner shall test smoke alarms annually and after every change in tenancy. Yes _____ No _____

If the dwelling has a fuel burning appliance, fireplace and/or is connected to a garage, please confirm that the dwelling has carbon monoxide alarms installed adjacent to each sleeping area and are

maintained in operating conditions in accordance with the manufacturer's instructions. The owner shall test carbon monoxide alarms annually and after every change in tenancy.

Yes ____ No ____ Not Applicable ____

- "Test" means activating the alarm via the test alarm feature.
- A "written record" shall be maintained of all tests, kept on site and made available to the Chief Fire Official upon request.

Applicant's Name _____

Address _____ City _____ Postal Code _____

I certify that the information contained in this application and other attached documentation is true to the best of my knowledge.

I, _____ shall defend, indemnify and save harmless The Corporation of the Township of Hilton, its officers, Council members, partners, agents and employees from an against any and all claims of any nature, actions, causes of action, losses, expenses, fines, costs (including legal costs), interest or damages of every nature and kind whatsoever, including but not limited to bodily injury and to damage to or destruction of tangible property including loss of revenue or incurred expense arising directly or indirectly from use, management, and operation of the STR property as set out in this Short Term Rental Registration and Renewal application.

Signature of Applicant/Agent _____ Date: _____

Agency Approval and Sign-Off:

Applicants/Agents must contact the relevant Township Departments listed below, in the order presented, for information and approval prior to submitting this application form. An official from each department must sign off in this section for the Clerk to deem this application complete.

The application fee must be collected prior to Agency Approval.

1. Building Department: Official's Name _____

Official's Signature _____ Date of Signature _____

Property has passed the file reviewed and/or on-site inspection (whichever is deemed necessary).

2. Fire Department: Official's Name _____

Official's Signature _____ Date of Signature _____

Property has passed on-site inspection.

3. Treasury Department: Official's Name _____

Official's Signature _____ Date of Signature _____

Inspection/File Review fees have been received.

Documents to Include with Registration/Renewal Form:

If the applicant is a tenant, a letter of authorization from the property owner is required.

If the STR unit is within a building or other units, or where owners jointly share common areas such as pools, garages, elevators, outside hallways and gyms, authorization from the condominium board or property management company is required.

Photocopy of the applicant's driver's licence or Ontario Photo card.

Copy of the Certificate of Liability Insurance (COI), naming: "The Corporation of the Township of Hilton" as an additional insured for a minimum of \$2 million. The COI should also indicate that short-term rentals are included.

Level 2 Police Background check performed on the owner from their homebased municipal

THE CORPORATION OF THE TOWNSHIP OF HILTON

BY-LAW NO. 2024-xxxx

Being a by-law to Regulate and Govern Short-Term Rentals (STRs)

WHEREAS Section 11(2) of the Municipal Act as amended, provides that a lower tier municipality may pass by-laws respecting health, safety and well-being of persons and protection of persons and property, including consumer protection;

AND WHEREAS Section 11(3) of the Municipal Act as amended, provides that a lower tier municipality may pass by-laws respecting business licensing;

AND WHEREAS the Council of the Corporation of the Township of Hilton has enacted a By-law to require a license to operate a Short-Term Rental accommodation in the Township of Hilton

AND WHEREAS Section E1.11 of the St. Joseph Island Official Plan provides that Municipal Councils may pass a By-law prescribing standards and regulations related to the use of residential dwellings for the purpose of Short-Term Rentals; and that such a by-law would be complimentary to any provisions enacted in a Municipal Zoning By-law, which may contain provisions for land use controls for Short-Term Rentals.

AND WHEREAS the said section of the Official Plan further provides that where a Municipal Council enacts a separate Short Term-Rentals By-law, the by-law may address the following:

- a) A requirement for hosts to obtain a permit from the Municipality prior to commencing a Short-Term Rental operation;
- b) A requirement to identify to the Municipality a Property Manager for the Short-Term Rental operation;
- c) Permissions for condominium corporations, housing cooperatives, or building owners, to register with the Municipality a request for a prohibition on Short-Term Rental operations within their dwellings;
- d) General administrative processes for the Municipality to grant, refuse, suspend, revoke or review permits; and
- e) Offences and penalties for contravention of the by-law provisions.

NOW THEREFORE the Council of the Corporation of the Township of Hilton Enacts as Follows:

1. Definitions

In this by-law:

“Accessory Building” means a detached subordinate building that is devoted exclusively to a use normally incidental to the main use of the property;

“Applicant” means a person applying for a licence or renewal of a licence thereof under this Bylaw;

“Authorized Agent” means a person duly appointed and that may provide proof satisfactory to the Clerk that they act for a person, a partnership, or corporation;

“Council” means the Council of the Corporation of the Township of Hilton ;

“Clerk” means the Clerk for the Corporation of the Township of Hilton, a delegate or assigned representative.;

“Dwelling” means a place of residence with one or more habitable rooms containing separate kitchen and bathroom facilities for private use as a single housekeeping unit;

“Licence” means the certificate issued under this Bylaw as proof of licensing under this Bylaw;

“Licensee” means a person licensed under this Bylaw or a person required to be licensed under this Bylaw;

“Municipality ” means the Corporation of the Township of Hilton;

“Officer” means a Municipal Bylaw Enforcement Officer(s), or a designate responsible for the enforcement of this Bylaw;

“Owner” means the Person holding title to the Property on which the Short-term Rental is located, and “Ownership” has a corresponding meaning;

"Person(s)" includes an individual, partnership, corporation, and the heirs, executors, administrators or other legal representatives of a person to whom the context can apply according to law;

“Renter” means a person(s) renting a Short-Term Rental by way of concession, permit, lease, license, rental agreement, or similar arrangement for 28 consecutive days or less.

“Short-Term Rental” or “STR” means a primary Dwelling or any part thereof, or an accessory building thereto, that operates or offers a place of temporary residence, lodging or occupancy by way of concession, permit, lease, licence, rental agreement or similar arrangement for twenty-eight (28) consecutive calendar days or less with no on-site management throughout all or part of the year. Short-term Rental uses shall not mean or include a bed and breakfast establishment, institutional tourist establishment, tourist establishment, tourist camping establishment, motel, resort, or similar commercial or institutional use, as defined in the Municipality’s Comprehensive Zoning By-law # 2010-xxxx; or any successor, as amended, or other short-term accommodations where there is no payment;

“Short-Term Rental Host” means the Owner (must be 18 years of age) or a Property Manager (agent) assigned by the Owner or Licensee of the Short-term Rental Dwelling to ensure the Short-term Rental Dwelling is operated in accordance with the provisions of this By-law, the Licence and applicable laws;

2. Registration and Licensing

- 2.1 No person shall operate a Short-Term Rental without first obtaining a license or permit to operate the Short-Term Rental within the Municipality as required under this by-law, in accordance with the Municipality’s Short-Term Rental Licensing By-law.
- 2.2 No person shall operate a Short-Term Rental without first obtaining the approval of the Municipality of a site plan showing location of buildings, parking spaces and waste storage facility details.

3. General Provisions

1. Short-term Rentals shall comply with all applicable Municipal By-laws and provincial legislation.
2. The maximum number of Persons, including but not limited to residents, Renters and their guests, permitted on a Premises, at any one time, shall be restricted to 2 Persons per sleeping area as stated in an approved Licence.
3. The provision of parking on the site plan referenced shall include the following:
 - a) A minimum of one parking space per Short-Term Rental;
 - b) Parking space sizes of 3 metres by 6 metres; and
 - c) Compliance with other parking provisions as set forth in the applicable Zoning By-law.
4. All vehicles shall only be permitted in a parking area consisting of a hard- surfaced driveway (gravel, paved, concrete, interlock, or similar hard surface).
5. The following shall be posted on the interior of each STR Premises, visible to guests and made available for inspection:
 - a) Copy of current STR Licence
 - b) Premises address (and phone number if applicable)

- c) Type of access to the STR Premises, where one of the following must be checked:
- a. Year-round maintained public road
 - b. Seasonally maintained road
 - c. Private road / Right-of-way
 - d. Water access
- d) Emergency Services Statement: If the type of access to the STR-Premises is NOT a year-round maintained public road, the following statement must be posted with the address:
- “Due to this STR Premises not accessible by a year round maintained public road, emergency response times may be delayed to this location.”
- e) Owner name and contact information
 - f) STR Responsible Person for Emergency and By-law concerns contact information
 - g) Inspection results (copies of inspection reports, e.g. fire dept., building dept.)
 - h) Copy of approved Site Plan (with parking plan & waste storage details)
 - i) A copy of the Renters Code of Conduct (see Schedule A)
 - j) A copy of the Municipality’s current Noise By-law
 - k) A copy of the Municipality’s current Open Air Burning By-law together with a copy of any Burning Permit which may be in effect for the Short-Term Rental
 - l) A copy of the current Parking provisions for Short-Term Rentals as described in the applicable Zoning By-law
6. All Short-term Rentals must provide a class ABC fire extinguisher in any cooking area and a class BC or better on each floor of the establishment.
7. A Short-Term Rental Host (Responsible Person) shall respond within sixty (60) minutes to an emergency or contravention of any Township By-law.
8. A Short-Term Rental Host (Responsible Person) shall attend the Short-term Rental premises within twenty-four (24) hours of being notified of the occurrence.

4. Signage:

A Short-Term Rental Sign shall be displayed to identify a Short-Term Rental property and shall be located near the vicinity of the civic address / 911 sign and meet the following criteria:

1. The sign shall have a maximum area of 0.2m² (2.15 sq. ft.) and be located a maximum height of 1.5m (5ft) above adjacent ground level.
2. The Short-Term Rental Sign must contain the following information:
 - the civic (911) address of the property
 - current Short-Term Rental Licence Number located in the top right corner of the sign, and
 - the following wording “for Short-Term Rental concerns related to this property, please call (responsible person’s name and phone number).

5. Advertising

5.1 No person shall provide or market a short-term rental without prominently displaying in each advertisement or listing:

- I) the license number of the Short-Term rental unit issued by the Municipality; and
- II) the maximum overnight guest limit as established by Section 3.2 of this by-law.

5.2 No person shall fail to remove an advertisement for a short-term rental that is prohibited under this by-law within seventy-two (72) hours of becoming aware of the prohibition or receiving notice to do so by the Clerk..

6. Insurance

6.1 Each Short-Term Rental Host (Responsible Person) of a Short-term Rental unit to which this by-law applies shall have and maintain Commercial General Liability Insurance subject to limits of not less than Two Million Dollars (\$2,000,000.00) inclusive per occurrence for bodily injury, death and damage to property including loss of use, that includes: blanket contractual liability; premises and operations liability; products and completed operations liability; contingent employers liability; personal injury, owners and contractors protective coverage; broad form property damage; occurrence property damage; employees as additional insured, and cross liability and severability of interest provision to the satisfaction of the Township's Solicitor.

6.2 The insurance provided in accordance with subsection (1) shall:
i) name the Municipality as an additional insured; and
ii) include an endorsement to provide the Municipality with no less than thirty (30) days' prior notice of any cancellation.

6.3 The Clerk is authorized to approve alternative and equivalent insurance requirements to those in subsection (1).

7. Responsible Person Consent Form

7.1 Every Short Term Rental Host (Responsible Person) shall complete a Responsible Person Consent Form as per Schedule "A" to this By-law.

7.2 Schedule "A" hereto forms part of this By-law.

8. Posting of License Details

Pursuant to Part IV of the Municipal Act, 2001, issued Licences, along with the licence details will be posted on the Township's website.

PASSED in Open Council this day of , 2024

Rod Wood – Reeve

Sara Dinsdale – Acting-Clerk

Schedule "A" to Bylaw No. 2024-xxxx

Responsible Person Consent Form

per

Township of Hilton By-law 2024-xxxx,

Responsible Person is defined as "the Owner (must be 18 years of age or older) or Agent assigned by the Owner or Registerer of the Short-term Rental Dwelling to ensure the Short-term Rental Dwelling is operated in accordance with the provisions of the Township of Hilton's Short-Term Rental By-law, and applicable laws".

Section 3.7 of the Short-Term Rental Registration By-law states an Owner or Owner's Agent (Responsible Person) will respond within sixty (60) minutes to an emergency or contravention of any Township By-law.

Responsible Person Declaration

I, _____ certify and acknowledge that as the Responsible Person
(Full Legal Name - Pease Print)
designated for the operation of the Short-Term Rental at _____
_____, (Property Address) in the Township of Hilton, Ontario,

I understand the duties as required herein, and

I confirm that I will be readily available for emergency or contravention purposes as outlined in the Township of Hilton's Short-Term Rental Registration Bylaw.

By signing this declaration, I have acted on due diligence to understand the said Short-Term Rental Registration By-law to the best of my capabilities in order to comply with all requirements.

Phone number (must be able to receive text messages): _____

Home Address: _____

Email: _____

Date: _____ Signature: _____

*The information above must match what is provided on the registration application for the specified short-term rental property.



9e)

Clerk Report: 2024-09-11-03

Meeting Date: September 11, 2024

Subject: **Legal Advice re STR Evidence/Proof of Operations**

Regular Council Meeting

Prepared by: Sara Dinsdale

At our previous regular Council meeting, I was asked to reach out to the township's lawyer regarding the types of proof that can be requested from owners of short-term rental properties as evidence that they were operating prior to By-law 1407-24; being a by-law to amend the Comprehensive Zoning by-law to provide for regulation of short-term residential rental accommodation (STR) that was passed on March 6, 2024.

The list I received from office of Allemano & Berlingieri Lawyers is below:

- **Tax declarations of rental income:** The township should request documentation of any rental income, this could include e-transfer receipts or other proof of payment, with the amounts being reflected on the tax forms. This will provide clear evidence of any financial transactions that support the rental claim.
- **Utility bills:** If Neighbors have claimed the property was unoccupied during that time, and the owner lives elsewhere during the winter months (and by the looks of it permanently). Utility bills could provide evidence of occupancy or vacancy, as there should be a spike in usage during the months that it was rented compared to other winter months.
- **Proof of property improvements:** If the property was being used as a short-term rental, the owner may have made improvements to accommodate guests. Documentation of such improvements could support or challenge the owner's claims.
- **Insurance documents:** Short-term rental properties are typically insured differently than residential homes. The owner should have filed insurance documents covering renters, and these would be crucial in verifying the property's use as a rental.
- **Affidavits/statutory declarations from renters:** The township could request sworn statements from any renters who stayed in the property during the period in question, and from the owner himself, which would entail the length of stay, payment details, and any other relevant information to verify the owner's claims.
- **Affidavits/written statements from neighbours:** Neighbours who dispute the rental claim could be asked to provide written statements or affidavits detailing their observations and any evidence they may have.



Clerk Report: 2024-09-11-04

Meeting Date: September 11, 2024

Subject: **Ontario Trillium Grant Update/Photocopier Contract**

Regular Council Meeting

Prepared by: Sara Dinsdale

Ontario Trillium Foundation Grant Application

The application for the Ontario Trillium Fund was submitted in March. The application included quotes and information to build pickleball courts, trails, playground equipment, and a pavilion at 4377 W line.

On July 31, 2024 I received an update that the project did not meet the eligibility requirements. I requested a training session that I attended on August 15 and was advised that the pavilion does not directly link to physical activity, therefore it did not meet the requirements for the grant. I was advised that there may be another grant that is similar that we could apply to next year.

Photocopier Contract

Our current photocopier is coming to the end of its lifespan. Its lifespan is reached at 5 years and/or at 250,000 copies. We are currently just over 5.5 years and 210,000. We have been an existing customer with Algoma Office Equipment, upgrading our copier and contract approximately every 5 years since 2007.

I have included a tender received from Algoma Office Equipment to update our existing photocopier. In 2019; the existing photocopier was purchased at a price of \$4795.00 with monthly operating costs of approximately \$108 per month. The new proposal states that we have the choice between purchasing at a price of \$4295.00 OR leasing it over a 60 month period at a cost of \$84.31/month. In addition to the purchase price or lease price, our monthly operating costs will drop to \$67.95. There is zero obligation with the buy-out price and the lease price. We have also been offered a \$500 trade in credit.

I am requesting that Council consider the upgrade of our existing photocopier as it will save the township \$2408 over a 5 year period.



ALGOMA OFFICE EQUIPMENT

405 Queen Street E.
Sault Ste. Marie, ON
P6A 1Z5

Telephone 705 941 0887
Toll Free 1 800 564 2213
Email brian@aoe.ca

Customer Township of Hilton

August 27, 2024

Attention: Sara Dinsdale

Government Registered Tender – Multiple Townships

Dear Sara

We thank-you for allowing Algoma Office Equipment the opportunity to provide our recommendations for your Multi-Function Digital Output Device office requirements. We are pleased to advise that we exclusively service 14 townships and municipalities in the District of Algoma with approximately 40 of this identical unit. As you are now at a 5 year renewal timeframe you will see an improved 3 versions newer product with reduced costs held firm for another 5 years. This proposal has been prepared based on our exchange of information and the knowledge we have of your account through past service. You can be assured that all systems discussed will be more than adequate to suit your needs. We proudly state that we are 33 years in business with the largest service department in the district of Algoma.

Model: **Canon** IRC3926

c/w letter, legal 11x17 cassette [2] with by-pass, FAX color print, color scan/send to file/folder/email, scan to [Word](#)

Purchase Price \$ 4295.00

60 Month Lease \$ 84.31

Operating Cost \$.0115 [1.15cents] B/W \$.08 [8 cents] Color

Service Plan includes all parts labor and toner.

Current operating costs \$ 108.00 New operating costs \$ 67.95 **5 years firm**

Current Lease \$ N/A New lease \$ 84.31

2019 Purchase Price \$ 4795.00 2024 Purchase Price \$ 4295.00

Monthly savings \$ 40.05 plus 10 %increase yearly on equipment over 5 years old.

Over a 5 year period your township will save \$ 2408.00

You will benefit from improved technology, while enjoying brand new equipment now 3 versions improved.

Algoma Office Equipment being the largest supplier of Digital Output Devices in the district of Algoma prides itself, in making available to you the finest service and technical support. We provide services for virtually every market segment. As you show confidence in our product, you are entering into a value-added relationship with our company. Our entire staff is committed to your total satisfaction.

Brian Watkins
Past Owner and Major Account Representative

Township of Hilton
Consolidated Financial
Statements
For the year ended December 31, 2023

Township of Hilton
Consolidated Financial Statements
For the year ended December 31, 2023

| | Contents |
|--|-----------------|
| Management's Responsibility for Financial Reporting | 2 |
| Independent Auditor's Report | 3 |
| Consolidated Financial Statements | |
| Statement of Financial Position | 5 |
| Statement of Operations | 6 |
| Statement of Changes in Net Financial Assets | 7 |
| Statement of Cash Flows | 8 |
| Notes to Financial Statements | 9 |
| Schedule 1 - Tangible Capital Assets | 16 |
| Schedule 2 - Segment Disclosure | 18 |
| Trust Funds | |
| Independent Auditor's Report | 21 |
| Financial Statements | |
| Statements of Financial Position and Continuity | 23 |
| Notes to Financial Statements | 24 |

Township of Hilton
Management's Responsibility for Financial Reporting

December 31, 2023

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

Qualified 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, 2023 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, except for the possible effects of the matter described in the **Basis for Qualified Opinion** section of our report the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Township as at December 31, 2023, and its consolidated results of operations, its consolidated changes in net financial assets (debt) and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Qualified Opinion

Effective April 1, 2022, the Township was required to adopt PS 3280 Asset Retirement Obligations which requires the recognition of legal obligations associated with the retirement of tangible capital assets by public sector entities. Under the modified retroactive application method, the asset retirement obligation on transition is to be recorded using assumptions as of April 1, 2022. The corresponding asset retirement cost is added to the carrying value of the related tangible capital assets adjusted for amortization since the time the legal obligation was incurred. The net adjustment is charged to accumulated surplus. Comparative figures are to be restated to reflect this change in accounting policy. Management has not completed its assessment of the tangible capital assets for potential asset retirement obligations. As a result, it is not possible to quantify the impact of this departure from Canadian public sector accounting standards on expenses and annual surplus for the years ended December 31, 2023 and 2022, tangible capital assets and the asset retirement obligation as at December 31, 2023 and 2022, and accumulated surplus as at January 1 and December 31 for both the 2023 and 2022 years.

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.

Independent Auditor's Report (continued)

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.

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
August 5, 2024

Township of Hilton
Consolidated Statement of Financial Position

| December 31 | 2023 | 2022 |
|--|---------------------|---------------------|
| Financial assets | | |
| Cash and short term investments | \$ 1,178,268 | \$ 1,030,871 |
| Taxes receivable | 87,465 | 74,202 |
| Accounts receivable | 63,251 | 152,996 |
| | 1,328,984 | 1,258,069 |
| Liabilities | | |
| Accounts payable and accrued liabilities | 97,292 | 90,019 |
| Obligatory park reserve fund | 68,178 | 65,778 |
| Deferred revenue - federal gas tax | 67,189 | 45,661 |
| Deferred revenue - museum fees | - | 848 |
| Deferred revenue - grants | 63,597 | - |
| | 296,256 | 202,306 |
| Net financial assets | 1,032,728 | 1,055,763 |
| Non-financial assets | | |
| Tangible capital assets (Schedule 1) | 2,385,154 | 2,343,768 |
| Prepaid expenses and inventory of supplies | 8,780 | 6,392 |
| | 2,393,934 | 2,350,160 |
| Accumulated surplus (Note 4) | \$ 3,426,662 | \$ 3,405,923 |

On behalf of the Council:

_____ Reeve

_____ Clerk-Treasurer

Township of Hilton
Consolidated Statement of Operations

| For the year ended December 31 | Budget | 2023 | 2022 |
|--|---------------------|---------------------|---------------------|
| Revenue | | | |
| Taxation (Note 3) | \$ 763,700 | \$ 769,338 | \$ 687,229 |
| Government grants - Provincial | 483,315 | 436,529 | 610,117 |
| Government grants - Federal | - | 2,270 | 91,470 |
| Other municipalities | - | 1,466 | 425 |
| User fees and service charges | 7,050 | 10,025 | 11,699 |
| Licences, permits and rents | 4,000 | 7,730 | 10,101 |
| Penalties and interest on taxes | 7,000 | 11,486 | 9,784 |
| Investment income | 30,960 | 29,027 | 6,944 |
| Other income including gain (loss) of disposal of tangible capital assets | - | 450 | (21,756) |
| | <u>1,296,025</u> | <u>1,268,321</u> | <u>1,406,013</u> |
| Expenses | | | |
| General government | 265,145 | 333,443 | 291,307 |
| Protection services | 123,200 | 126,231 | 120,668 |
| Transportation services | 381,260 | 377,781 | 368,166 |
| Environmental services | 46,000 | 42,139 | 36,243 |
| Health services | 166,954 | 166,624 | 156,249 |
| Social and family services | 163,346 | 163,326 | 156,385 |
| Recreation and cultural services | 29,985 | 33,774 | 27,466 |
| Planning and development | 3,475 | 4,264 | 3,374 |
| | <u>1,179,365</u> | <u>1,247,582</u> | <u>1,159,858</u> |
| Annual surplus | 116,660 | 20,739 | 246,155 |
| Accumulated surplus, beginning of year | 3,405,923 | 3,405,923 | 3,159,768 |
| Accumulated surplus, end of year | <u>\$ 3,522,583</u> | <u>\$ 3,426,662</u> | <u>\$ 3,405,923</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 | 2023 | 2022 |
|--|---------------|--------------|--------------|
| Annual surplus | \$ 116,660 | \$ 20,739 | \$ 246,155 |
| Acquisition of tangible capital assets | (223,600) | (240,225) | (524,684) |
| Amortization of tangible capital assets | - | 198,841 | 193,233 |
| Loss on disposal of tangible capital assets | - | - | 45,928 |
| Prepaid expenses and inventory of supplies | - | (2,390) | (6,392) |
| Net change in net financial assets | (106,940) | (23,035) | (45,760) |
| Net financial assets, beginning of year | 1,055,763 | 1,055,763 | 1,101,523 |
| Net financial assets, end of year | \$ 948,823 | \$ 1,032,728 | \$ 1,055,763 |

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 | 2023 | 2022 |
|---|---------------------|---------------------|
| Operating transactions | | |
| Annual surplus | \$ 20,739 | \$ 246,155 |
| Items not involving cash | | |
| Amortization | 198,841 | 193,233 |
| Loss on disposal of tangible capital assets | - | 45,928 |
| Increase in obligatory funds and deferred revenue | 85,125 | (29,714) |
| | 304,705 | 455,602 |
| Changes in non-cash operating balances | | |
| Taxes receivable | (13,263) | 15,284 |
| Accounts receivable | 89,745 | (105,261) |
| Prepaid expenses and inventories of supplies | (2,390) | (6,392) |
| Accounts payable and accrued liabilities | 7,273 | 10,078 |
| Obligatory reserve and deferred revenue | 1,552 | 1,328 |
| | 387,622 | 370,639 |
| Capital transactions | | |
| Acquisition of tangible capital assets | (240,225) | (524,684) |
| Net change in cash and cash equivalents | 147,397 | (154,045) |
| Cash and cash equivalents, beginning of year | 1,030,871 | 1,184,916 |
| Cash and cash equivalents, end of year | \$ 1,178,268 | \$ 1,030,871 |

The accompanying notes are an integral part of these financial statements

Township of Hilton
Notes to Consolidated Financial Statements

December 31, 2023

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 Management considers all highly liquid investments with maturity of twelve months or less at acquisition to be cash equivalents.

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, 2023

- 1. Significant accounting policies (continued)**
- Tangible Capital Assets** 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:
- | | |
|--|----------------|
| 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** 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.
- Retirement Benefits** 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.
- Deferred Revenue** 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.
- Government Transfers** 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.
- Revenue Recognition** Taxes are recorded at estimated amounts when they meet the definition of an asset, have been authorized and the taxable event occurs. For property taxes, the taxable event is the period for which the tax is levied. Taxes receivable are recognized net of an allowance for anticipated uncollectable amounts.

Township of Hilton
Notes to Consolidated Financial Statements

December 31, 2023

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. Change in Accounting Policy

Effective January 1, 2023, the Authority adopted PS 3450 Financial Instruments which establishes standards for recognizing and measuring financial assets, financial liabilities and non-financial derivatives. This standard is required to be adopted prospectively. There were no unrealized gains and losses on investments for the year ended December 31, 2023, and therefore the new statement, the statement of measurement gains and losses, was not presented.

3. Taxation

| | 2023 | 2022 |
|--|------------|------------|
| Residential and multi-residential | \$ 895,542 | \$ 813,200 |
| Commercial and industrial | 3,509 | 1,540 |
| Taxation from other governments | 6,273 | 5,722 |
| | 905,324 | 820,462 |
| Deduct: amounts received or receivable for school boards | (135,986) | (133,233) |
| | \$ 769,338 | \$ 687,229 |

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, 2023

4. Accumulated surplus

| | 2023 | 2022 |
|--|---------------------|--------------|
| Reserves set aside for specific purposes by Council | | |
| Working funds | \$ 160,669 | \$ 233,553 |
| Office equipment | 8,930 | 8,930 |
| Physician recruitment | 4,350 | 4,350 |
| Protection services - fire | 11,258 | 7,190 |
| Volunteer fundraising | 420 | 420 |
| Transportation services - roadways | 18,587 | 18,587 |
| Succession planning | 60,000 | 60,000 |
| Museum | 816 | 816 |
| Modernization | 31,372 | 31,372 |
| Cannabis | 20,450 | 20,450 |
| COVID-19 Restart | 34,531 | 33,863 |
| Cenotaph | 1,500 | 1,500 |
| Enabling Accessibility | 53,113 | 53,113 |
| Total reserves | 405,996 | 474,144 |
| Reserve funds set aside for specific purposes by Council | | |
| Protection services - fire | 92,769 | 84,617 |
| General government | 142,490 | 127,407 |
| General purposes | 160,352 | 154,456 |
| Transportation services - roadways equipment | 186,766 | 170,166 |
| Museum | 32,627 | 30,857 |
| Cemetery | 20,508 | 20,508 |
| Total reserve funds | 635,512 | 588,011 |
| Total reserves | 1,041,508 | 1,062,155 |
| Equity in tangible capital assets | 2,385,154 | 2,343,768 |
| | \$ 3,426,662 | \$ 3,405,923 |

5. Employee benefits plans liabilities

The municipality makes contributions to the Ontario Municipal Employees Retirement Fund (OMERS), which is a multi-employer plan, on behalf of eligible 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 municipality's contributions to OMERS equal those made by the employees. During the year, the municipality contributed \$20,385 (2022 - \$15,227) to the plan. As this is a multi-employer pension plan, these contributions are the municipality's pension benefit expense. Contribution amounts are determined by OMERS which adjusts rates to reflect actuarial requirements. Any surplus or deficit of the pension plan is not included in the municipality's financial statements.

Township of Hilton
Notes to Consolidated Financial Statements

December 31, 2023

6. Public Sector Salary Disclosure Act

For 2023, no employees were paid salaries, as defined in the Public Sector Salary Disclosure Act, 1996 of \$100,000 or more.

7. Trust funds

Trust funds administered by the municipality amounting to \$15,755 (2022 - \$15,434) have not been included in the "Consolidated Statement of Financial Position" nor have their operations been included in the "Consolidated Statement of Operations".

8. 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, 2023

8. 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.

9. 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, 2023

9. 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.

There have not been any changes from the prior year in the First Nation'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, 2023

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

The accompanying notes are an integral part of these financial statements

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

For the year ended December 31, 2022 (comparative figures)

| | Land | Land Improve- ments | Buildings | Machinery and Equipment | Vehicles | Infra- structure | Construction in Progress | Total |
|--|------------|---------------------------|------------|-------------------------------|------------|---------------------|-----------------------------|--------------|
| Cost, beginning of year | \$ 128,700 | \$ 19,582 | \$ 351,908 | \$ 203,923 | \$ 377,366 | \$ 4,267,348 | \$ - | \$ 5,348,827 |
| Additions | 1 | - | - | 40,104 | 138,694 | 345,885 | - | 524,684 |
| Disposals | - | - | - | - | - | (303,473) | - | (303,473) |
| Cost, end of year | 128,701 | 19,582 | 351,908 | 244,027 | 516,060 | 4,309,760 | - | 5,570,038 |
| Accumulated amortization, beginning of year | - | 19,582 | 173,138 | 158,300 | 103,323 | 2,836,239 | - | 3,290,582 |
| Amortization | - | - | 8,211 | 14,158 | 36,434 | 134,430 | - | 193,233 |
| Disposals | - | - | - | - | - | (257,545) | - | (257,545) |
| Accumulated amortization, end of year | - | 19,582 | 181,349 | 172,458 | 139,757 | 2,713,124 | - | 3,226,270 |
| Net carrying amount, end of year | \$ 128,701 | \$ - | \$ 170,559 | \$ 71,569 | \$ 376,303 | \$ 1,596,636 | \$ - | \$ 2,343,768 |

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, 2023

| | General Government | Protection | Trans- portation | Environ- mental | Health | Social and Family | Recreation and Cultural | Planning | Consolidated Total |
|--|-----------------------|-------------------|---------------------|--------------------|--------------------|-------------------------|-------------------------------|---------------|-----------------------|
| Revenue | | | | | | | | | |
| Taxation | | | | | | | | | |
| Government grants - Provincial | \$ 205,886 | \$ 76,954 | \$ 233,263 | \$ 26,019 | \$ 102,883 | \$ 100,846 | \$ 20,854 | \$ 2,633 | \$ 769,338 |
| Government grants - Federal | 100,870 | 31,418 | 200,852 | 10,623 | 42,004 | 41,173 | 8,514 | 1,075 | 436,529 |
| Other Municipalities | - | - | - | - | - | - | 2,270 | - | 2,270 |
| User fees and service charges | - | 1,466 | - | - | - | - | - | - | 1,466 |
| Licences, permits and rents | 2,028 | - | 4,186 | - | - | - | - | - | 4,186 |
| Penalties and interest on taxes | - | 7,730 | - | - | - | - | 3,036 | 775 | 10,026 |
| Investment income | 11,486 | - | - | - | - | - | - | - | 11,486 |
| Other including gain on disposal on assets | 29,027 | - | - | - | - | - | - | - | 29,027 |
| | 450 | - | - | - | - | - | - | - | 450 |
| | 349,747 | 117,568 | 438,301 | 36,642 | 144,887 | 142,019 | 34,674 | 4,483 | 1,268,321 |
| Expenses | | | | | | | | | |
| Salaries and benefits | 188,727 | 6,219 | 134,268 | - | 1,667 | - | 8,809 | - | 339,688 |
| Materials and supplies | 77,702 | 13,213 | 64,474 | - | 1,356 | - | 5,347 | 400 | 162,491 |
| Contracted services | 48,265 | 99,222 | - | 42,139 | - | - | 1,197 | - | 190,823 |
| Rents and financial | 7,228 | - | - | - | - | - | - | - | 7,228 |
| External transfers and other | - | - | - | - | 163,602 | 163,326 | 17,719 | 3,864 | 348,511 |
| Amortization | 11,521 | 7,577 | 179,041 | - | - | - | 702 | - | 198,841 |
| | 333,443 | 126,231 | 377,781 | 42,139 | 166,624 | 163,326 | 33,774 | 4,264 | 1,247,582 |
| Net surplus (deficit) | \$ 16,304 | \$ (8,663) | \$ 60,520 | \$ (5,497) | \$ (21,737) | \$ (21,307) | \$ 900 | \$ 219 | \$ 20,739 |

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, 2022 (comparative figures)

| | General Government | Protection | Trans- portation | Environ- mental | Health | Social and Family | Recreation and Cultural | Planning | Consolidated Total |
|--|-----------------------|----------------|---------------------|--------------------|----------------|-------------------------|-------------------------------|--------------|-----------------------|
| Revenue | | | | | | | | | |
| Taxation | \$ 185,161 | \$ 105,659 | \$ 59,286 | \$ 30,511 | \$ 138,858 | \$ 140,339 | \$ 24,386 | \$ 3,029 | \$ 687,229 |
| Government grants - Provincial | 173,322 | 44,110 | 251,945 | 12,738 | 57,970 | 58,588 | 10,180 | 1,264 | 610,117 |
| Government grants - Federal | 40,410 | - | 50,000 | - | - | - | 1,060 | - | 91,470 |
| Other Municipalities | - | 425 | - | - | - | - | - | - | 425 |
| User fees and service charges | 690 | - | 6,739 | - | - | - | 3,020 | 1,250 | 11,699 |
| Licences, permits and rents | 4,406 | 5,695 | - | - | - | - | - | - | 10,101 |
| Penalties and interest on taxes | 9,784 | - | - | - | - | - | - | - | 9,784 |
| Investment income | 6,944 | - | - | - | - | - | - | - | 6,944 |
| Other including loss on disposal on assets | (21,756) | - | - | - | - | - | - | - | (21,756) |
| | <u>398,961</u> | <u>155,889</u> | <u>367,970</u> | <u>43,249</u> | <u>196,828</u> | <u>198,927</u> | <u>38,646</u> | <u>5,543</u> | <u>1,406,013</u> |
| Expenses | | | | | | | | | |
| Salaries and benefits | 129,610 | 5,554 | 115,186 | - | 847 | - | 6,289 | - | 257,486 |
| Materials and supplies | 72,496 | 7,523 | 79,549 | - | 1,816 | - | 4,966 | 300 | 166,650 |
| Contracted services | 70,581 | 100,014 | - | 36,243 | - | - | 758 | - | 207,596 |
| Rents and financial | 7,603 | - | - | - | - | - | - | - | 7,603 |
| External transfers and other | - | - | - | - | 153,586 | 156,385 | 14,246 | 3,074 | 327,291 |
| Amortization | 11,017 | 7,577 | 173,431 | - | - | - | 1,207 | - | 193,232 |
| | <u>291,307</u> | <u>120,668</u> | <u>368,166</u> | <u>36,243</u> | <u>156,249</u> | <u>156,385</u> | <u>27,466</u> | <u>3,374</u> | <u>1,159,858</u> |
| Net surplus | \$ 107,654 | \$ 35,221 | \$ (196) | \$ 7,006 | \$ 40,579 | \$ 42,542 | \$ 11,180 | \$ 2,169 | \$ 246,155 |

The accompanying notes are an integral part of these financial statements

**Township of Hilton
Trust Funds
Financial Statements
For the year ended December 31, 2023**

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, 2023, 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, 2023, 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

August 5, 2024

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

Statement of Financial Position

| December 31 | 2023 | 2022 |
|---------------------|-----------|-----------|
| Assets | | |
| Current | | |
| Cash | \$ 15,755 | \$ 15,434 |
| <hr/> | | |
| Fund Balance | | |
| Capital | \$ 15,755 | \$ 15,434 |
| <hr/> | | |

Statement of Continuity

| For the year ended December 31 | 2023 | 2022 |
|-----------------------------------|------------------|------------------|
| Balance, beginning of year | \$ 15,434 | \$ 14,248 |
| Revenue | | |
| Sale of plots | - | 250 |
| Monument charge | - | 700 |
| Interest earned | 321 | 236 |
| | <hr/> | <hr/> |
| | 321 | 1,186 |
| Balance, end of year | \$ 15,755 | \$ 15,434 |
| <hr/> | | |

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

December 31, 2023

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.

Township of Hilton
Year End: December 31, 2023
Leadsheet Summary

0.06

| | | | |
|------------------------------|-----------------------------|---------------------------|-------------|
| Prepared by MT 2024-05-23 | Detail Rev KH 2024-07-31 | Gen Rev JVA 2024-05-01 | Quality Rev |
| 4th Level Rev | Tax Rev | IS Audit Rev | Other Rev |

| Account | Prelim | Adj's | Reclass | Rep | Rep 12/22 | Amount Chg | %Chg |
|---|---------------------|---------------------|------------------|---------------------|---------------------|--------------------|-------------|
| A Cash | 1,281,488.47 | (103,220.85) | 0.00 | 1,178,267.62 | 1,030,870.67 | 147,396.95 | 14 |
| A. 1 Bank Reconciliation and Bank Statement: | 438,292.35 | (11,159.07) | 0.00 | 427,133.28 | 353,840.07 | 73,293.21 | 21 |
| 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 | 50.00 | 0.00 | 0 |
| 100014 Share account general | 56.50 | 0.00 | 0.00 | 56.50 | 56.50 | 0.00 | 0 |
| 101000 Bank-general-1810023-06 | 157,572.10 | (11,159.07) | 0.00 | 146,413.03 | 141,284.04 | 5,128.99 | 4 |
| 101025 Bank - Hi Savings a/c (OCIF) | 970.32 | 0.00 | 0.00 | 970.32 | 384.99 | 585.33 | 152 |
| 101030 Bank - Hi Savings a/c (Cannabis) | 20,773.72 | 0.00 | 0.00 | 20,773.72 | 20,450.46 | 323.26 | 2 |
| 101035 Bank- Hi Savings a/c (Accessibility) | 54,124.66 | 0.00 | 0.00 | 54,124.66 | 53,112.95 | 1,011.71 | 2 |
| 101040 Bank- Hi Savings a/c (COVID Restart) | 34,531.26 | 0.00 | 0.00 | 34,531.26 | 33,863.05 | 668.21 | 2 |
| 101045 Bank - Hi Savings a/c (NORDS) | 64,558.20 | 0.00 | 0.00 | 64,558.20 | 263.65 | 64,294.55 | 4386 |
| 101050 Bank- Hi Savings a/c (GU Cemetery) | 20,840.70 | 0.00 | 0.00 | 20,840.70 | 20,508.46 | 332.24 | 2 |
| 101090 Bank-Hi Savings a/c (Modernization) | 24,223.14 | 0.00 | 0.00 | 24,223.14 | 23,790.97 | 432.17 | 2 |
| 101091 Bank- Savings-(Succession Plan) | 60,516.75 | 0.00 | 0.00 | 60,516.75 | 0.00 | 60,516.75 | 0 |
| 101150 Term Deposit-Succession Plan Reserv | 0.00 | 0.00 | 0.00 | 0.00 | 60,000.00 | (60,000.00) | (100) |
| A. 2 Bank - Obligatory | 135,366.24 | 0.00 | 0.00 | 135,366.24 | 111,438.21 | 23,928.03 | 21 |
| A. 2. 1 Bank - Park Reserve Fund | 68,177.51 | 0.00 | 0.00 | 68,177.51 | 65,777.51 | 2,400.00 | 4 |
| 105650 Bank-park reserve 181002 | 8,177.51 | 0.00 | 0.00 | 8,177.51 | 5,777.51 | 2,400.00 | 42 |
| 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 | 67,188.73 | 0.00 | 0.00 | 67,188.73 | 45,660.70 | 21,528.03 | 47 |
| 105691 Bank-Hi Savings a/c (FedGasTax) | 67,188.73 | 0.00 | 0.00 | 67,188.73 | 45,660.70 | 21,528.03 | 47 |
| A. 3 Bank - Reserve Funds | 707,829.88 | (92,061.73) | 0.00 | 615,768.10 | 565,592.39 | 50,175.71 | 9 |
| A. 3. 1 Bank - Fire | 185,734.75 | (92,867.38) | 0.00 | 92,867.37 | 84,717.33 | 8,150.04 | 10 |
| 100020 Petty cash-fire department | 200.00 | (100.00) | 0.00 | 100.00 | 100.00 | 0.00 | 0 |
| 105210 Bank-Fire Reserve Fund 181002 | 5,534.75 | (2,767.38) | 0.00 | 2,767.37 | 7,117.33 | (4,349.96) | (51) |
| 105212 Term deposit-Fire Reserve Fund | 180,000.00 | (90,000.00) | 0.00 | 90,000.00 | 77,500.00 | 12,500.00 | 15 |
| A. 3. 2 Bank - General Gov't | 142,482.16 | 0.00 | 0.00 | 142,482.16 | 127,406.95 | 15,075.21 | 12 |
| 105205 Bank-bldg reserve 181002 | 2,482.16 | 0.00 | 0.00 | 2,482.16 | 2,406.95 | 75.21 | 3 |
| 105206 Term deposit - bldg res fd | 140,000.00 | 0.00 | 0.00 | 140,000.00 | 125,000.00 | 15,000.00 | 12 |
| A. 3. 3 Bank - General Purposes | 160,349.44 | 0.00 | 0.00 | 160,349.44 | 150,766.08 | 9,583.36 | 6 |
| 105290 Bank-general reserve | 5,349.44 | 0.00 | 0.00 | 5,349.44 | 5,766.08 | (416.64) | (7) |
| 105292 Term deposit-gen reserve fund | 155,000.00 | 0.00 | 0.00 | 155,000.00 | 145,000.00 | 10,000.00 | 7 |
| A. 3. 4 Bank - Transportation | 186,727.89 | 0.00 | 0.00 | 186,727.89 | 170,166.39 | 16,561.50 | 10 |
| 105215 Bank equip res fd-181002 | 1,727.89 | 0.00 | 0.00 | 1,727.89 | 5,166.39 | (3,438.50) | (67) |
| 105216 Term deposit-equip res fund | 185,000.00 | 0.00 | 0.00 | 185,000.00 | 165,000.00 | 20,000.00 | 12 |
| A. 3. 10 Bank - Museum | 32,535.64 | 805.60 | 0.00 | 33,341.24 | 32,535.64 | 805.60 | 2 |
| 105298 Bank-museum | 32,535.64 | 805.60 | 0.00 | 33,341.24 | 32,535.64 | 805.60 | 2 |
| C Accounts receivable | 610.23 | 1,469.44 | 44,358.26 | 46,437.93 | 100,955.68 | (54,517.75) | (54) |
| C. 1 A/R Canada | 440.23 | 3.82 | 44,358.26 | 44,802.31 | 69,735.80 | (24,933.49) | (36) |
| 110413 A/R - HST Federal | 150.00 | 0.00 | 44,545.46 | 44,695.46 | 31,502.33 | 13,193.13 | 42 |
| 110415 A/R - HST Provincial | 187.20 | 0.00 | (187.20) | 0.00 | 38,130.44 | (38,130.44) | (100) |
| 110418 A/R-museum-canada | 103.03 | 3.82 | 0.00 | 106.85 | 103.03 | 3.82 | 4 |
| C. 3 A/R Municipalities | 0.00 | 1,465.62 | 0.00 | 1,465.62 | 24,694.60 | (23,228.98) | (94) |

Township of Hilton
Year End: December 31, 2023
Leadsheet Summary

0. 06-1

| | | | |
|------------------------------|-----------------------------|---------------------------|-------------|
| Prepared by MT 2024-05-28 | Detail Rev KH 2024-07-31 | Gen Rev JAX 2024-08-01 | Quality Rev |
| 4th Level Rev | Tax Rev | IS Audit Rev | Other Rev |

| Account | Prelim | Adj's | Reclass | Rep | Rep 12/22 | Amount Chg | % Chg |
|---|---------------------|---------------------|--------------------|---------------------|---------------------|--------------------|--------------|
| 110440 A/R - other municipalities | 0.00 | 1,465.62 | 0.00 | 1,465.62 | 24,694.60 | (23,228.98) | (94) |
| C. 5 A/R Trade | 170.00 | 0.00 | 0.00 | 170.00 | 6,525.28 | (6,355.28) | (97) |
| 110460 A/R 2022 Balance | 0.00 | 0.00 | 0.00 | 0.00 | 6,525.28 | (6,525.28) | (100) |
| 110491 A/R - other | 170.00 | 0.00 | 0.00 | 170.00 | 0.00 | 170.00 | 0 |
| E Grants Receivable | 65,322.00 | (4,151.15) | (44,358.26) | 16,812.59 | 52,040.58 | (35,227.99) | (68) |
| E. 1 Grants Receivable - Federal | 0.00 | 0.00 | 0.00 | 0.00 | 40,410.00 | (40,410.00) | (100) |
| 110410 A/R - canada | 0.00 | 0.00 | 0.00 | 0.00 | 40,410.00 | (40,410.00) | (100) |
| E. 2 Grants Receivable - Provincial | 65,322.00 | (4,151.15) | (44,358.26) | 16,812.59 | 11,630.58 | 5,182.01 | 45 |
| 110420 A/R - ontario | 65,322.00 | (4,151.15) | (44,358.26) | 16,812.59 | 11,630.58 | 5,182.01 | 45 |
| F | 87,464.84 | 0.00 | 0.00 | 87,464.84 | 74,201.88 | 13,262.96 | 18 |
| 120610 Taxes receivable-current | 58,218.75 | 0.00 | 0.00 | 58,218.76 | 54,197.62 | 4,021.14 | 7 |
| 120620 Taxes receivable-previous | 13,593.33 | 0.00 | 0.00 | 13,593.33 | 9,437.42 | 4,155.91 | 44 |
| 120630 Taxes receivable-prior | 7,682.08 | 0.00 | 0.00 | 7,682.08 | 5,426.00 | 2,256.08 | 42 |
| 120640 Taxes receivable-interest | 7,985.81 | 0.00 | (15.14) | 7,970.67 | 5,140.84 | 2,829.83 | 55 |
| 120650 Taxes Receivable - clearing | (15.14) | 0.00 | 15.14 | 0.00 | 0.00 | 0.00 | 0 |
| L Non-Financial Current Assets | 6,392.10 | 2,387.44 | 0.00 | 8,779.54 | 6,392.10 | 2,387.44 | 37 |
| 137000 Prepaid insurance | 6,392.10 | 2,299.25 | 0.00 | 8,691.35 | 6,392.10 | 2,299.25 | 36 |
| 137100 Museum - Prepaid Expenses | 0.00 | 88.19 | 0.00 | 88.19 | 0.00 | 88.19 | 0 |
| U Capital assets | 2,583,994.59 | (198,841.31) | 0.00 | 2,385,153.28 | 2,343,769.55 | 41,383.73 | 2 |
| U. GG General Gov't - NBV | 96,080.47 | (11,016.74) | 0.00 | 85,063.73 | 96,080.47 | (11,016.74) | (11) |
| U. GG. 1 General Gov't - Cost | 181,983.38 | 0.00 | 0.00 | 181,983.38 | 181,983.38 | 0.00 | 0 |
| 131200 GG-Land-BaseLine-Twp Office-Corpora | 800.00 | 0.00 | 0.00 | 800.00 | 800.00 | 0.00 | 0 |
| 141100 GG-Land Imp-GG well at twp office | 6,211.00 | 0.00 | 0.00 | 6,211.00 | 6,211.00 | 0.00 | 0 |
| 151200 GG-municipal office-corporate mgmt | 103,490.00 | 0.00 | 0.00 | 103,490.00 | 103,490.00 | 0.00 | 0 |
| 151210 GG-Storage Bldg | 17,560.78 | 0.00 | 0.00 | 17,560.78 | 17,560.78 | 0.00 | 0 |
| 191250 GG-computer equip/software | 48,173.18 | 0.00 | 0.00 | 48,173.18 | 48,173.18 | 0.00 | 0 |
| 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 Amort | (85,902.91) | (11,016.74) | 0.00 | (96,919.65) | (85,902.91) | (11,016.74) | 13 |
| 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-municipal office | (60,024.20) | (2,069.80) | 0.00 | (62,094.00) | (60,024.20) | (2,069.80) | 3 |
| 151211 GG-accum amort-Storage Bldg | (702.44) | (351.22) | 0.00 | (1,053.66) | (702.44) | (351.22) | 50 |
| 191251 GG-accum amort computer equip/softw | (16,090.27) | (8,020.72) | 0.00 | (24,110.99) | (16,090.27) | (8,020.72) | 50 |
| 191261 GG-accum amort furnace | (2,875.00) | (575.00) | 0.00 | (3,450.00) | (2,875.00) | (575.00) | 20 |
| U.FIR Fire - NBV | 24,897.07 | (7,577.26) | 0.00 | 17,319.81 | 24,897.07 | (7,577.26) | (30) |
| U.FIR. 1 Fire - Cost | 99,807.79 | 0.00 | 0.00 | 99,807.79 | 99,807.79 | 0.00 | 0 |
| 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%Hil/50%Vill | 16,243.44 | 0.00 | 0.00 | 16,243.44 | 16,243.44 | 0.00 | 0 |
| 172100 PS-tanker-fire-50%HilTwp/50%Village | 21,238.32 | 0.00 | 0.00 | 21,238.32 | 21,238.32 | 0.00 | 0 |
| 172120 PS-FirePumper-1995-50%HTwp/50%Vill | 27,475.20 | 0.00 | 0.00 | 27,475.20 | 27,475.20 | 0.00 | 0 |
| U.FIR. 2 Fire - Accum Amort | (74,910.72) | (7,577.26) | 0.00 | (82,487.98) | (74,910.72) | (7,577.26) | 10 |
| 152101 PS-accum amort-firehall | (24,615.54) | (1,376.50) | 0.00 | (25,992.04) | (24,615.54) | (1,376.50) | 6 |
| 162101 PS-accum amort-turnout gear | (14,156.06) | (829.34) | 0.00 | (14,985.40) | (14,156.06) | (829.34) | 6 |

Township of Hilton
Year End: December 31, 2023
Leadsheet Summary

0. 06-2

| | | | |
|------------------------------|-----------------------------|---------------------------|-------------|
| Prepared by MT 2024-05-23 | Detail Rev KH 2024-07-31 | Gen Rev JVA 2024-08-01 | Quality Rev |
| 4th Level Rev | Tax Rev | IS Audit Rev | Other Rev |

| Account | Prelim | Adj's | Reclass | Rep | Rep 12/22 | Amount Chg | %Chg |
|---|-----------------------|---------------------|-------------|-----------------------|-----------------------|---------------------|-----------|
| 172101 PS-accum amort-tanker-fire | (14,158.96) | (3,539.74) | 0.00 | (17,698.70) | (14,158.96) | (3,539.74) | 25 |
| 172121 PS-accum amort Pumper Truck - 1995 | (21,980.16) | (1,831.68) | 0.00 | (23,811.84) | (21,980.16) | (1,831.68) | 8 |
| U.RDP Roads Paved - NBV | 1,807,483.91 | (53,477.52) | 0.00 | 1,754,006.39 | 1,567,258.87 | 186,747.52 | 12 |
| U.RDP. 1 Roads Paved - Cost | 3,024,655.29 | 335,710.00 | 0.00 | 3,360,365.29 | 2,784,430.25 | 575,935.04 | 21 |
| 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-30% | 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-paved-40% | 27,343.23 | 0.00 | 0.00 | 27,343.23 | 27,343.23 | 0.00 | 0 |
| 173135 TS-Cat Backhoe-paved 30% | 41,608.07 | 0.00 | 0.00 | 41,608.07 | 41,608.07 | 0.00 | 0 |
| 173140 TS-Chev Pickup-paved 20% | 3,700.00 | 0.00 | 0.00 | 3,700.00 | 3,700.00 | 0.00 | 0 |
| 183100 TS-canoe point road-paved | 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-paved | 90,959.71 | 0.00 | 0.00 | 90,959.71 | 90,959.71 | 0.00 | 0 |
| 183118 TS-BaseLine-pave(HiltonRd - P Line) | 41,292.49 | 0.00 | 0.00 | 41,292.49 | 0.00 | 41,292.49 | 0 |
| 183120 TS-base line-paved (PLine-Q&R) | 231,856.06 | 0.00 | 0.00 | 231,856.06 | 231,856.06 | 0.00 | 0 |
| 183122 TS-BaseLine- paved - Q & R to S & T | 177,289.65 | 0.00 | 0.00 | 177,289.65 | 177,289.65 | 0.00 | 0 |
| 183125 TS-Hilton Rd (part) - paved | 302,606.47 | 0.00 | 0.00 | 302,606.47 | 302,606.47 | 0.00 | 0 |
| 183130 TS-hamilton bay road-paved | 106,911.43 | 0.00 | 0.00 | 106,911.43 | 106,911.43 | 0.00 | 0 |
| 183135 TS-Red Maple Dr - paved | 128,555.93 | 335,710.00 | 0.00 | 464,265.93 | 0.00 | 464,265.93 | 0 |
| 183140 TS-m&n line-paved | 37,850.43 | 0.00 | 0.00 | 37,850.43 | 10,235.00 | 27,615.43 | 270 |
| 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 | 113,314.96 | 39,443.15 | 35 |
| 183155 TS- X Line (HamBay-North end) -pave | 115,961.37 | 0.00 | 0.00 | 115,961.37 | 115,961.37 | 0.00 | 0 |
| 183157 TS- X Line -(HamBay-BigPt)-paved | 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 | 33,507.95 | 3,318.04 | 10 |
| 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)-paved | 134,349.84 | 0.00 | 0.00 | 134,349.84 | 134,349.84 | 0.00 | 0 |
| 183185 TS-Big Point Rd (Pt 1)-paved | 251,119.03 | 0.00 | 0.00 | 251,119.03 | 251,119.03 | 0.00 | 0 |
| 183190 TS-PavedRoads Other-Fully Amortized | 363,379.00 | 0.00 | 0.00 | 363,379.00 | 363,379.00 | 0.00 | 0 |
| U.RDP. 2 Roads Paved - Accum Amort | (1,217,171.38) | (389,187.52) | 0.00 | (1,606,358.90) | (1,217,171.38) | (389,187.52) | 32 |
| 153106 TS-Accum Amort Steel Bldg-Paved 30% | (617.20) | (308.60) | 0.00 | (925.80) | (617.20) | (308.60) | 50 |
| 153111 TS-A amort garage paved | (21,432.79) | (804.83) | 0.00 | (22,237.62) | (21,432.79) | (804.83) | 4 |
| 163101 TS-A amort float paved roads | (2,002.69) | (143.05) | 0.00 | (2,145.74) | (2,002.69) | (143.05) | 7 |
| 173101 TS-accum amort-plow truck | (19,343.72) | (4,835.93) | 0.00 | (24,179.65) | (19,343.72) | (4,835.93) | 25 |
| 173121 TS-accum amort-excavator-roads-pavd | (11,690.00) | 0.00 | 0.00 | (11,690.00) | (11,690.00) | 0.00 | 0 |
| 173126 TS-accum amort-JD tractor-paved 40% | (6,835.80) | (2,278.60) | 0.00 | (9,114.40) | (6,835.80) | (2,278.60) | 33 |
| 173136 TS-Accum Amort-Backhoe-paved 30% | (2,773.87) | (2,773.87) | 0.00 | (5,547.74) | (2,773.87) | (2,773.87) | 100 |
| 173141 TS-accum amort-pickup 2011-paved | (3,700.00) | 0.00 | 0.00 | (3,700.00) | (3,700.00) | 0.00 | 0 |
| 183101 TS-accum amort-canoe point rd-paved | (27,497.01) | (1,957.91) | 0.00 | (29,454.92) | (27,497.01) | (1,957.91) | 7 |
| 183106 TS-accum amort-neal dr-paved | (25,480.72) | (3,185.09) | 0.00 | (28,665.81) | (25,480.72) | (3,185.09) | 13 |
| 183108 TS-accum amort-Ellwood Blvd-paved | (20,142.40) | (10,071.20) | 0.00 | (30,213.60) | (20,142.40) | (10,071.20) | 50 |
| 183116 TS-accum amort-MilfordHavenRd-paved | (30,801.65) | (8,594.00) | 0.00 | (39,395.65) | (30,801.65) | (8,594.00) | 28 |
| 183121 TS-accum amort-baseline-pv(PLine-Q&R | (162,678.93) | (14,747.31) | 0.00 | (177,426.24) | (162,678.93) | (14,747.31) | 9 |
| 183123 TS-accum amort-BaseLine(QR-ST)-pave | (7,091.59) | (7,091.59) | 0.00 | (14,183.18) | (7,091.59) | (7,091.59) | 100 |
| 183126 TS-accum amort-Hilton Rd (pt)-paved | (72,625.57) | (12,104.26) | 0.00 | (84,729.83) | (72,625.57) | (12,104.26) | 17 |
| 183131 TS-accum amort-hamilton bay rd-pavd | (21,382.00) | (4,276.40) | 0.00 | (25,658.40) | (21,382.00) | (4,276.40) | 20 |
| 183136 TS-accum amort-red-maple | 0.00 | (260,281.84) | 0.00 | (260,281.84) | 0.00 | (260,281.84) | 0 |

Township of Hilton
 Year End: December 31, 2023
 Leadsheet Summary

0. 06-3

| | | | |
|------------------------------|-----------------------------|--------------------------|-------------|
| Prepared by MT 2024-05-23 | Detail Rev KH 2024-07-31 | Gen Rev JA 2024-08-01 | Quality Rev |
| 4th Level Rev | Tax Rev | IS Audit Rev | Other Rev |

| Account | Prelim | Adj's | Reclass | Rep | Rep 12/22 | Amount Chg | % Chg |
|---|-----------------------|---------------------|-------------|-----------------------|-----------------------|---------------------|-------------|
| 183141 TS-accum amort-m&n line-paved | (8,597.40) | (1,514.02) | 0.00 | (10,111.42) | (8,597.40) | (1,514.02) | 18 |
| 183146 TS -accum amort - P Line (pt) paved | (6,058.84) | (1,514.71) | 0.00 | (7,573.55) | (6,058.84) | (1,514.71) | 25 |
| 183151 TS-accum amort-20th side road-paved | (40,793.40) | (6,110.33) | 0.00 | (46,903.73) | (40,793.40) | (6,110.33) | 15 |
| 183156 TS-accumamort- XLine(HBay-North)-pv | (58,835.69) | (4,760.48) | 0.00 | (63,596.17) | (58,835.69) | (4,760.48) | 8 |
| 183158 TS-accumamort-XLine(HBay-BigPt)-pav | (4,094.00) | (4,094.00) | 0.00 | (8,188.00) | (4,094.00) | (4,094.00) | 100 |
| 183161 TS-accum amort-hamilton drive-paved | (123,624.55) | (9,509.58) | 0.00 | (133,134.13) | (123,624.55) | (9,509.58) | 8 |
| 183166 TS-accum amort-garside rd east-pave | (21,513.25) | (1,536.66) | 0.00 | (23,049.91) | (21,513.25) | (1,536.66) | 7 |
| 183171 TS-accum amort-whybourne rd-paved | (3,360.80) | (3,692.60) | 0.00 | (7,053.40) | (3,360.80) | (3,692.60) | 110 |
| 183176 TS-accum amort-haight rd(part)-pave | (3,263.74) | (3,263.74) | 0.00 | (6,527.48) | (3,263.74) | (3,263.74) | 100 |
| 183181 TS-accum amort-garside west(pt)-pav | (47,107.17) | (9,692.16) | 0.00 | (56,799.33) | (47,107.17) | (9,692.16) | 21 |
| 183186 TS-accum amort-Big Point(Pt 1)-pave | (100,447.60) | (10,044.76) | 0.00 | (110,492.36) | (100,447.60) | (10,044.76) | 10 |
| 183191 TS-A amort pavd other-full amortizd | (363,379.00) | 0.00 | 0.00 | (363,379.00) | (363,379.00) | 0.00 | 0 |
| U.RDU Roads Unpaved - NBV | 343,279.17 | (111,853.31) | 0.00 | 231,425.86 | 343,279.17 | (111,853.31) | (33) |
| U.RDU. 1 Roads Unpaved - Cost | 2,060,880.38 | (335,710.00) | 0.00 | 1,725,170.38 | 2,060,880.38 | (335,710.00) | (16) |
| 153205 TS-Steel Bldg-Unpaved 35% | 18,001.88 | 0.00 | 0.00 | 18,001.88 | 18,001.88 | 0.00 | 0 |
| 153210 TS-Garage unpaved roads | 40,970.00 | 0.00 | 0.00 | 40,970.00 | 40,970.00 | 0.00 | 0 |
| 153200 TS-Float-Roads-Unpaved-70% | 6,675.48 | 0.00 | 0.00 | 6,675.48 | 6,675.48 | 0.00 | 0 |
| 173200 TS-plow truck-unpaved-30% | 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-unpaved-40% | 27,343.23 | 0.00 | 0.00 | 27,343.23 | 27,343.23 | 0.00 | 0 |
| 173235 TS-Cat Backhoe-Unpaved 30% | 41,608.07 | 0.00 | 0.00 | 41,608.07 | 41,608.07 | 0.00 | 0 |
| 173240 TS-Chev Pickup-unpaved 20% | 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 |
| 183220 TS-red maple drive-unpaved | 335,710.00 | (335,710.00) | 0.00 | 0.00 | 335,710.00 | (335,710.00) | (100) |
| 183230 TS-richmond bay road-unpaved | 342,297.00 | 0.00 | 0.00 | 342,297.00 | 342,297.00 | 0.00 | 0 |
| 183270 TS-Trainor SideRd - unpaved | 92,695.72 | 0.00 | 0.00 | 92,695.72 | 92,695.72 | 0.00 | 0 |
| 183290 TS-UnpavedRds Other-Fully Amortized | 596,989.00 | 0.00 | 0.00 | 596,989.00 | 596,989.00 | 0.00 | 0 |
| U.RDU. 2 Roads Unpaved - Accum Amort | (1,717,601.21) | 223,856.69 | 0.00 | (1,493,744.52) | (1,717,601.21) | 223,856.69 | (13) |
| 153206 TS-Accum Amort SteelBldg-Unpavd 35% | (720.08) | (360.04) | 0.00 | (1,080.12) | (720.08) | (360.04) | 50 |
| 153211 TS-A amort garage unpaved | (25,004.93) | (938.97) | 0.00 | (25,943.90) | (25,004.93) | (938.97) | 4 |
| 163201 TS-Accum Amort-Float-Roads-Unpaved | (4,672.79) | (333.77) | 0.00 | (5,006.56) | (4,672.79) | (333.77) | 7 |
| 173201 TS-accum amort-plow truck | (19,343.72) | (4,835.93) | 0.00 | (24,179.65) | (19,343.72) | (4,835.93) | 25 |
| 173211 TS-accum amort-grader-unpaved | (55,135.50) | (2,625.50) | 0.00 | (57,761.00) | (55,135.50) | (2,625.50) | 5 |
| 173221 TS-accum amort-excavator-roads-unpv | (35,066.00) | 0.00 | 0.00 | (35,066.00) | (35,066.00) | 0.00 | 0 |
| 173226 TS-accum amort-JD tractor unpav 40% | (6,835.80) | (2,278.60) | 0.00 | (9,114.40) | (6,835.80) | (2,278.60) | 33 |
| 173236 TS-Accum Amort-Backhoe-Unpaved 30% | (2,773.87) | (2,773.87) | 0.00 | (5,547.74) | (2,773.87) | (2,773.87) | 100 |
| 173241 TS-accum amort-pickup 2011-unpaved | (3,700.00) | 0.00 | 0.00 | (3,700.00) | (3,700.00) | 0.00 | 0 |
| 183201 TS-accum amort-ellwood blvd-unpaved | (325,084.00) | 0.00 | 0.00 | (325,084.00) | (325,084.00) | 0.00 | 0 |
| 183211 TS-accum amort-haefner drive-unpave | (43,436.00) | 0.00 | 0.00 | (43,436.00) | (43,436.00) | 0.00 | 0 |
| 183221 TS-accum amort-red maple drive-unpv | (241,711.20) | 241,711.20 | 0.00 | 0.00 | (241,711.20) | 241,711.20 | (100) |
| 183231 TS-accum amort-richmond bay-unpaved | (342,297.00) | 0.00 | 0.00 | (342,297.00) | (342,297.00) | 0.00 | 0 |
| 183271 TS-accum amort-Trainor SideRd-unpav | (14,831.32) | (3,707.83) | 0.00 | (18,539.15) | (14,831.32) | (3,707.83) | 25 |
| 183291 TS-A amort unpavd othr-full amortiz | (596,989.00) | 0.00 | 0.00 | (596,989.00) | (596,989.00) | 0.00 | 0 |
| U.WCE Winter Control - Except Sidewalk - NBV | 176,333.69 | (13,709.95) | 0.00 | 162,623.74 | 176,333.69 | (13,709.95) | (8) |
| U.WCE. 1 Winter Control - Ex Side - Cost | 265,094.93 | 0.00 | 0.00 | 265,094.93 | 265,094.93 | 0.00 | 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 Control 35% | 18,001.88 | 0.00 | 0.00 | 18,001.88 | 18,001.88 | 0.00 | 0 |
| 173500 TS-plowtruck-wintr contrl-exp lots | 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 |

Township of Hilton
Year End: December 31, 2023
Leadsheet Summary

0. 06-4

| | | | |
|------------------------------|-----------------------------|--------------------------|-------------|
| Prepared by MT 2024-05-23 | Detail Rev KH 2024-07-31 | Gen Rev FA 2024-08-01 | Quality Rev |
| 4th Level Rev | Tax Rev | IS Audit Rev | Other Rev |

| Account | Prelim | Adj's | Reclass | Rep | Rep 12/22 | Amount Chg | %Chg |
|---|--------------------|--------------------|-------------|---------------------|--------------------|--------------------|------------|
| 173525 TS-JohnDeereTractor-wintr contfl-20% | 13,671.60 | 0.00 | 0.00 | 13,671.60 | 13,671.60 | 0.00 | 0 |
| 173535 TS-Cat Backhoe-Winter Control 40% | 55,477.44 | 0.00 | 0.00 | 55,477.44 | 55,477.44 | 0.00 | 0 |
| 173540 TS-Chev Pickup-winter control 35% | 6,498.34 | 0.00 | 0.00 | 6,498.34 | 6,498.34 | 0.00 | 0 |
| U.WCE. 2 Winter Control - Ex Side - Accum Ar | (88,761.24) | (13,709.95) | 0.00 | (102,471.19) | (88,761.24) | (13,709.95) | 15 |
| 153501 TS-A amort garage winter control | (25,004.93) | (938.97) | 0.00 | (25,943.90) | (25,004.93) | (938.97) | 4 |
| 153506 TS-AccumAmort SteelBldg-WinCtrl 35% | (720.08) | (360.04) | 0.00 | (1,080.12) | (720.08) | (360.04) | 50 |
| 173501 TS-accum amort-plowtruck-wintr cont | (25,791.64) | (6,447.91) | 0.00 | (32,239.55) | (25,791.64) | (6,447.91) | 25 |
| 173511 TS-accum amort-grader-winter-x-sdwk | (23,629.86) | (1,125.23) | 0.00 | (24,755.09) | (23,629.86) | (1,125.23) | 5 |
| 173526 TS-accum amort-JD tractor-WCtrl 20% | (3,417.90) | (1,139.30) | 0.00 | (4,557.20) | (3,417.90) | (1,139.30) | 33 |
| 173536 TS-Accum Amort-Backhoe-WinterCt40% | (3,698.50) | (3,698.50) | 0.00 | (7,397.00) | (3,698.50) | (3,698.50) | 100 |
| 173541 TS-accum amort-pickup 2011-winterco | (5,498.33) | 0.00 | 0.00 | (6,498.33) | (6,498.33) | 0.00 | 0 |
| U.PAR Parks - NBV | 135,919.28 | (1,206.53) | 0.00 | 134,712.75 | 135,919.28 | (1,206.53) | (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-Parks | 300.00 | 0.00 | 0.00 | 300.00 | 300.00 | 0.00 | 0 |
| 138120 RC-Land-TwinLakesPark-Parks | 3,000.00 | 0.00 | 0.00 | 3,000.00 | 3,000.00 | 0.00 | 0 |
| 138130 RC-Land-EllwoodBlvd-Lot35-Parks | 9,100.00 | 0.00 | 0.00 | 9,100.00 | 9,100.00 | 0.00 | 0 |
| 138135 RC-Land-EllwoodBlvd-Lot36-Parks | 9,100.00 | 0.00 | 0.00 | 9,100.00 | 9,100.00 | 0.00 | 0 |
| 138140 RC-Land-MilfordHaven-Parks | 7,200.00 | 0.00 | 0.00 | 7,200.00 | 7,200.00 | 0.00 | 0 |
| 138150 RC-Land-RedMapleDrive-Parks | 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 haven-parks | 13,371.00 | 0.00 | 0.00 | 13,371.00 | 13,371.00 | 0.00 | 0 |
| 158100 RC-pavillion at twin lakes-parks | 5,845.00 | 0.00 | 0.00 | 5,845.00 | 5,845.00 | 0.00 | 0 |
| 158110 RC-washroom facilities twin lks-pks | 12,813.00 | 0.00 | 0.00 | 12,813.00 | 12,813.00 | 0.00 | 0 |
| 158120 RC-Washroom-MilfordHaven-Parks | 9,464.00 | 0.00 | 0.00 | 9,464.00 | 9,464.00 | 0.00 | 0 |
| 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 | (41,921.00) | (1,206.53) | 0.00 | (43,127.53) | (41,921.00) | (1,206.53) | 3 |
| 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 twin lks | (5,845.00) | 0.00 | 0.00 | (5,845.00) | (5,845.00) | 0.00 | 0 |
| 158111 RC-accum amort-washroom twin lks | (12,300.48) | (512.52) | 0.00 | (12,813.00) | (12,300.48) | (512.52) | 4 |
| 158121 RC-A amort washroom Milford Haven | (3,785.60) | (189.28) | 0.00 | (3,974.88) | (3,785.60) | (189.28) | 5 |
| 168101 RC-Accum Amort - Lawn Tractor | (2,018.92) | (504.73) | 0.00 | (2,523.65) | (2,018.92) | (504.73) | 25 |
| 178101 RC-accum amort-pickup 2011-park-25% | (4,500.00) | 0.00 | 0.00 | (4,500.00) | (4,500.00) | 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 Cemetery | 1.00 | 0.00 | 0.00 | 1.00 | 1.00 | 0.00 | 0 |
| CC Accounts payable and accrued liabilities | (94,713.16) | (2,581.66) | 0.00 | (97,294.82) | (90,022.17) | (7,272.65) | 8 |
| CC. 2 A/P - Ontario | (16,404.00) | 0.00 | 0.00 | (16,404.00) | (16,713.02) | 309.02 | (2) |
| 212220 A/P-ontario | (13,480.00) | 0.00 | 0.00 | (13,480.00) | (14,270.00) | 790.00 | (6) |
| 213250 Group Insurance Payable | (82.47) | 0.00 | 0.00 | (82.47) | 0.00 | (82.47) | 0 |
| 213260 EHT Payable | (2,841.55) | 0.00 | 0.00 | (2,841.55) | (2,443.02) | (398.53) | 16 |
| 213270 Federal/Provincial Income Tax | 0.02 | 0.00 | 0.00 | 0.02 | 0.00 | 0.02 | 0 |
| CC. 3 A/P - Municipalities | (42,138.78) | (1,600.00) | 0.00 | (43,738.78) | (41,780.23) | (1,958.55) | 5 |
| 212240 A/P-other municipalities | (42,138.78) | (1,600.00) | 0.00 | (43,738.78) | (41,780.23) | (1,958.55) | 5 |
| CC. 4 A/P - Schools | 0.00 | (1,005.19) | 0.00 | (1,005.19) | (824.45) | (180.74) | 22 |
| 212250 A/P-school boards | 0.00 | (1,005.19) | 0.00 | (1,005.19) | (824.45) | (180.74) | 22 |
| CC. 5 A/P - Trade | (36,170.38) | 23.53 | 0.00 | (36,146.85) | (30,704.47) | (5,442.38) | 18 |

Township of Hilton
Year End: December 31, 2023
Leadsheet Summary

O. 06-5

| | | | |
|------------------------------|-----------------------------|---------------------------|-------------|
| Prepared by MT 2024-05-29 | Detail Rev KH 2024-07-31 | Gen Rev JAX 2024-03-01 | Quality Rev |
| 4th Level Rev | Tax Rev | IS Audit Rev | Other Rev |

| Account | Prelim | Adj's | Reclass | Rep | Rep 12/22 | Amount Chg | %Chg |
|--|-----------------------|---------------------|-------------|-----------------------|-----------------------|---------------------|--------------|
| 212270 A/P 2022 Balance | (3,943.79) | 0.00 | 0.00 | (8,943.79) | (7,656.70) | (1,287.09) | 17 |
| 212288 A/P-museum-trade & other | (116.82) | 23.53 | 0.00 | (93.29) | (116.82) | 23.53 | (20) |
| 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 | (13,607.77) | 0.00 | 0.00 | (13,607.77) | (9,430.95) | (4,176.82) | 44 |
| 213200 A/P Balance | (2.00) | 0.00 | 0.00 | (2.00) | 0.00 | (2.00) | 0 |
| KK Deferred revenue & other long-term liabilities | (136,214.24) | (62,748.96) | 0.00 | (198,963.20) | (112,286.21) | (86,676.99) | 77 |
| 222500 Deferred Revenue - Grants | 0.00 | (63,596.96) | 0.00 | (63,596.96) | 0.00 | (63,596.96) | 0 |
| KK. 1 Park Reserve Analysis | (68,177.51) | 0.00 | 0.00 | (68,177.51) | (65,777.51) | (2,400.00) | 4 |
| 222410 Parks reserve fd-obligatory | (42,102.12) | 0.00 | 0.00 | (42,102.12) | (42,102.12) | 0.00 | 0 |
| 222411 Parks reserve fd-interest-obligator | (26,075.39) | 0.00 | 0.00 | (26,075.39) | (23,675.39) | (2,400.00) | 10 |
| KK. 2 Gas Tax & Gas Tax Interest Source Doc | (67,188.73) | 0.00 | 0.00 | (67,188.73) | (45,660.70) | (21,528.03) | 47 |
| 222420 Federal gas tax reserv-obligatory | (64,039.83) | 0.00 | 0.00 | (64,039.83) | (43,720.07) | (20,319.76) | 46 |
| 222421 Federal gas tax reserve-int-oblig | (3,148.90) | 0.00 | 0.00 | (3,148.90) | (1,940.63) | (1,208.27) | 62 |
| KK. 3 Museum Deferred Revenues | (848.00) | 848.00 | 0.00 | 0.00 | (848.00) | 848.00 | (100) |
| 222450 Museum - Deferred Membership Fees | (848.00) | 848.00 | 0.00 | 0.00 | (848.00) | 848.00 | (100) |
| SS Retained earnings | (3,497,729.51) | 91,807.45 | 0.00 | (3,405,922.06) | (3,159,767.11) | (246,154.95) | 8 |
| SS. 1 Equity in Tangible Capital Assets | (2,343,769.55) | (41,383.73) | 0.00 | (2,385,153.28) | (2,343,769.55) | (41,383.73) | 2 |
| 300100 Equity in Tangible Capital Assets | (2,343,769.55) | (41,383.73) | 0.00 | (2,385,153.28) | (2,343,769.55) | (41,383.73) | 2 |
| SS. 2 Reserves & Reserve Funds | (1,454,664.41) | 413,159.91 | 0.00 | (1,041,504.50) | (1,062,152.25) | 20,647.75 | (2) |
| SS. 2. 1 Reserves | (481,997.88) | 76,005.89 | 0.00 | (405,991.99) | (474,139.58) | 68,147.59 | (14) |
| 315010 Reserve-working funds | (233,546.93) | 72,883.27 | 0.00 | (160,663.66) | (233,546.93) | 72,883.27 | (31) |
| 315203 Reserve-Covid Restart | (34,531.26) | 0.00 | 0.00 | (34,531.26) | (33,863.05) | (668.21) | 2 |
| 315204 Reserve - Cannabis | (20,450.46) | 0.00 | 0.00 | (20,450.46) | (20,450.46) | 0.00 | 0 |
| 315205 Reserve-office equipment | (8,930.43) | 0.00 | 0.00 | (8,930.43) | (8,930.43) | 0.00 | 0 |
| 315206 Reserve-Succession Planning | (60,000.00) | 0.00 | 0.00 | (60,000.00) | (60,000.00) | 0.00 | 0 |
| 315207 Reserve-Physician Recruitment | (4,350.00) | 0.00 | 0.00 | (4,350.00) | (4,350.00) | 0.00 | 0 |
| 315208 Reserve - Volunteer Fundraising | (420.16) | 0.00 | 0.00 | (420.16) | (420.16) | 0.00 | 0 |
| 315209 Reserve-Modernization | (31,371.85) | 0.00 | 0.00 | (31,371.85) | (31,371.85) | 0.00 | 0 |
| 315210 Reserve-fire department | (14,380.17) | 3,122.41 | 0.00 | (11,257.76) | (7,190.08) | (4,067.68) | 57 |
| 315215 Reserve-roads working capital | (18,587.26) | 0.00 | 0.00 | (18,587.26) | (18,587.26) | 0.00 | 0 |
| 315217 Reserve - Cenotaph | (1,500.00) | 0.00 | 0.00 | (1,500.00) | (1,500.00) | 0.00 | 0 |
| 315218 Reserve - Enabling Accessibility | (53,112.95) | 0.00 | 0.00 | (53,112.95) | (53,112.95) | 0.00 | 0 |
| 315292 Reserve-museum working funds | (816.41) | 0.21 | 0.00 | (816.20) | (816.41) | 0.21 | 0 |
| SS. 2. 2 Reserve Funds | (972,666.53) | 337,154.02 | 0.00 | (635,512.51) | (588,012.67) | (47,499.84) | 8 |
| 335205 Reserve fund-building | (142,489.76) | 0.00 | 0.00 | (142,489.76) | (127,406.95) | (15,082.81) | 12 |
| 335210 Reserve fund-fire equipment | (185,537.35) | 92,768.68 | 0.00 | (92,768.67) | (84,617.33) | (8,151.34) | 10 |
| 335215 Reserve fund-roads equipment | (186,766.39) | 0.00 | 0.00 | (186,766.39) | (170,166.39) | (16,600.00) | 10 |
| 335290 Reserve fund-general | (160,352.14) | 0.00 | 0.00 | (160,352.14) | (154,456.08) | (5,896.06) | 4 |
| 335295 Reserve fund - Grace United Cemetery | (20,508.46) | 0.00 | 0.00 | (20,508.46) | (20,508.46) | 0.00 | 0 |
| 335298 Reserve fund-museum building | (30,857.46) | (1,769.35) | 0.00 | (32,626.81) | (30,857.46) | (1,769.35) | 6 |
| 340000 General surplus(deficit) | (246,154.97) | 246,154.69 | 0.00 | (0.28) | 0.00 | (0.28) | 0 |
| SS. 3 General Surplus or Deficit | 300,704.45 | (279,968.73) | 0.00 | 20,735.72 | 246,154.69 | (225,418.97) | (92) |
| 370000 Alloc to reserves from as-gs | 103,190.18 | (98,454.48) | 0.00 | 4,735.70 | 102,521.97 | (97,786.27) | (95) |
| 373000 Alloc from reserves to as-gs | (190,987.34) | 118,104.07 | 0.00 | (72,883.27) | (190,987.34) | 118,104.07 | (62) |
| 376000 Alloc to reserve funds from as-gs | 102,978.09 | (55,478.53) | 0.00 | 47,499.56 | 49,096.54 | (1,596.98) | (3) |
| 382000 Alloc from as-gs to as-cta | 524,683.08 | (284,458.03) | 0.00 | 240,225.05 | 524,683.08 | (284,458.03) | (54) |

Township of Hilton
Year End: December 31, 2023
Leadsheet Summary

0. 06-6

| | | | |
|------------------------------|-----------------------------|--------------------------|-------------|
| Prepared by MT 2024-05-28 | Detail Rev KH 2024-07-31 | Gen Rev JA 2024-08-01 | Quality Rev |
| 4th Level Rev | Tax Rev | IS Audit Rev | Other Rev |

| Account | Prelim | Adj's | Reclass | Rep | Rep 12/22 | Amount Chg | % Chg |
|---|---------------------|-------------------|-------------|---------------------|---------------------|--------------------|--------------|
| 385000 Alloc to as-gs from as-cta | (239,159.56) | 40,318.24 | 0.00 | (198,841.32) | (239,159.56) | 40,318.24 | (17) |
| ZZ. 1 Trust funds - Cash | 15,754.67 | 0.00 | 0.00 | 15,754.67 | 15,433.97 | 320.70 | 2 |
| 101055 Bank-Hi Savings (GU Cemetery C & M) | 15,754.67 | 0.00 | 0.00 | 15,754.67 | 15,433.97 | 320.70 | 2 |
| ZZ. 2 Trust funds | (15,433.97) | (320.70) | 0.00 | (15,754.67) | (15,433.97) | (320.70) | 2 |
| 222440 Cemetery Care Mtce ResFd-Obiligatory | (15,289.40) | 0.00 | 0.00 | (15,289.40) | (15,289.40) | 0.00 | 0 |
| 222441 Cemetery Care MtceResFd-Int-Obiligat | (144.57) | (320.70) | 0.00 | (465.27) | (144.57) | (320.70) | 222 |
| TAX_M Taxation | (770,342.17) | 1,005.19 | 0.00 | (769,336.98) | (687,228.65) | (82,108.33) | 12 |
| TAX_M. 1 Taxation - Municipal | (763,063.98) | 0.00 | 0.00 | (763,063.98) | (681,506.26) | (81,557.72) | 12 |
| 401000 Tax levy-municipal | (757,427.17) | 0.00 | 0.00 | (757,427.17) | (677,607.89) | (79,819.28) | 12 |
| 402000 Tax Levy-supplemental-municipal | (7,857.20) | 0.00 | 0.00 | (7,857.20) | (6,227.53) | (1,629.67) | 26 |
| 403000 Mun tax write offs | 2,220.39 | 0.00 | 0.00 | 2,220.39 | 2,329.16 | (108.77) | (5) |
| TAX_M. 2 Taxation - In lieu | (6,273.00) | 0.00 | 0.00 | (6,273.00) | (5,722.39) | (550.61) | 10 |
| 411000 Grant-in-lieu-ontario | (5,051.16) | 0.00 | 0.00 | (5,051.16) | (4,607.79) | (443.37) | 10 |
| 412000 Grant-in-lieu-municipal | (1,221.84) | 0.00 | 0.00 | (1,221.84) | (1,114.60) | (107.24) | 10 |
| TAX_M. 3 Taxation - Education | (1,005.19) | 1,005.19 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 415000 Tax levy-school board | (134,504.72) | 0.00 | 0.00 | (134,504.72) | (131,919.38) | (2,585.34) | 2 |
| 415100 Tax levy-supplemental school board | (1,397.58) | 0.00 | 0.00 | (1,397.58) | (1,229.37) | (168.21) | 14 |
| 415200 Tax levy-french school | (84.15) | 0.00 | 0.00 | (84.15) | (84.15) | 0.00 | 0 |
| 418000 Board of education | 134,504.46 | 1,005.19 | 0.00 | 135,509.65 | 132,659.40 | 2,850.25 | 2 |
| 418100 Brd of education-tax write offs | 392.65 | 0.00 | 0.00 | 392.65 | 489.35 | (96.70) | (20) |
| 419000 French public school board | 84.15 | 0.00 | 0.00 | 84.15 | 84.15 | 0.00 | 0 |
| GRA Grants | (504,277.70) | 65,477.80 | 0.00 | (438,799.90) | (701,586.80) | 262,786.90 | (37) |
| GRA. O Grants - Ontario | (335,063.74) | 4,151.15 | 0.00 | (330,912.59) | (382,922.88) | 52,010.29 | (14) |
| GRA. O. 1 Ontario - unconditional | (335,063.74) | 4,151.15 | 0.00 | (330,912.59) | (382,922.88) | 52,010.29 | (14) |
| 420620 Ontario-OMPF grant | (314,100.00) | 0.00 | 0.00 | (314,100.00) | (286,900.00) | (27,200.00) | 9 |
| 420640 Ontario - Modernization Grant | (20,963.74) | 4,151.15 | 0.00 | (16,812.59) | (96,022.88) | 79,210.29 | (32) |
| GRA.CAP. O Ontario Capital Grants | (169,213.96) | 63,596.96 | 0.00 | (105,617.00) | (227,193.92) | 121,576.92 | (54) |
| 453100 Ontario-capital grant-roads | (169,213.96) | 63,596.96 | 0.00 | (105,617.00) | (227,193.92) | 121,576.92 | (54) |
| GRA. C Grants - Canada | 0.00 | (2,270.31) | 0.00 | (2,270.31) | (41,470.00) | 39,199.69 | (95) |
| GRA. C. 1 Canada - admin | 0.00 | 0.00 | 0.00 | 0.00 | (40,410.00) | 40,410.00 | (100) |
| 431200 Canada-gg | 0.00 | 0.00 | 0.00 | 0.00 | (40,410.00) | 40,410.00 | (100) |
| GRA. C. 17 Canada - museum | 0.00 | (2,270.31) | 0.00 | (2,270.31) | (1,060.00) | (1,210.31) | 114 |
| 438700 Canada-museum | 0.00 | (2,270.31) | 0.00 | (2,270.31) | (1,060.00) | (1,210.31) | 114 |
| GRA.CAP. C Canada capital grant | 0.00 | 0.00 | 0.00 | 0.00 | (50,000.00) | 50,000.00 | (100) |
| 463100 Canada-capital grant-roads(inc amo) | 0.00 | 0.00 | 0.00 | 0.00 | (50,000.00) | 50,000.00 | (100) |
| OMUN Other municipalities | (26,837.50) | 25,371.88 | 0.00 | (1,465.62) | (424.75) | (1,040.87) | 245 |
| OMUN. 3 Mun - fire | (26,837.50) | 25,371.88 | 0.00 | (1,465.62) | (424.75) | (1,040.87) | 245 |
| 442101 Other mun-village HB 50%fire levy | (26,837.50) | 26,837.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 442700 Other mun-provincial offences act | 0.00 | (1,465.62) | 0.00 | (1,465.62) | (424.75) | (1,040.87) | 245 |

Township of Hilton
Year End: December 31, 2023
Leadsheet Summary

0. 06-7

| | | | |
|------------------------------|-----------------------------|---------------------------|-------------|
| Prepared by MT 2024-05-29 | Detail Rev KH 2024-07-31 | Gen Rev JLV 2024-08-01 | Quality Rev |
| 4th Level Rev | Tax Rev | IS Audit Rev | Other Rev |

| Account | Prelim | Adj's | Reclass | Rep | Rep 12/22 | Amount Chg | % Chg |
|--|--------------------|-------------------|-------------------|--------------------|--------------------|--------------------|-------------|
| REV User Fees & Service Charges | (8,716.69) | (1,307.88) | 0.00 | (10,024.57) | (11,699.41) | 1,674.84 | (14) |
| REV. 1 Fees - general | (3,755.50) | 1,727.75 | 0.00 | (2,027.75) | (690.00) | (1,337.75) | 194 |
| 471100 Fees-tax certificates | (300.00) | 0.00 | 0.00 | (300.00) | (455.00) | 155.00 | (34) |
| 472100 Fees-Fire Volunteers | (3,455.50) | 1,727.75 | 0.00 | (1,727.75) | (235.00) | (1,492.75) | 635 |
| REV. 4 Fees - roads paved | (300.00) | 0.00 | 0.00 | (300.00) | 0.00 | (300.00) | 0 |
| 473160 Fees-entrance permit-paved | (300.00) | 0.00 | 0.00 | (300.00) | 0.00 | (300.00) | 0 |
| REV. 5 Fees - roads unpaved | (2,461.19) | 0.00 | 0.00 | (2,461.19) | (3,984.49) | 1,523.30 | (38) |
| 473170 Fees-aggregate resources | (2,461.19) | 0.00 | 0.00 | (2,461.19) | (3,784.49) | 1,323.30 | (35) |
| 473260 Fees - entrance permits - unpaved | 0.00 | 0.00 | 0.00 | 0.00 | (200.00) | 200.00 | (100) |
| REV. 8 Fees - winter control | (1,425.00) | 0.00 | 0.00 | (1,425.00) | (2,755.00) | 1,330.00 | (48) |
| 473530 Fees - truck rental - winter ctrl | (1,425.00) | 0.00 | 0.00 | (1,425.00) | (2,755.00) | 1,330.00 | (48) |
| REV. 12 Fees - museum | 0.00 | (3,035.63) | 0.00 | (3,035.63) | (3,019.92) | (15.71) | 1 |
| 478700 Fees-museum | 0.00 | (3,035.63) | 0.00 | (3,035.63) | (3,019.92) | (15.71) | 1 |
| REV. 14 Fees - planning | (775.00) | 0.00 | 0.00 | (775.00) | (1,250.00) | 475.00 | (38) |
| 479100 Fees-zoning fees | (775.00) | 0.00 | 0.00 | (775.00) | (1,250.00) | 475.00 | (38) |
| OTH Other Revenues | (51,220.20) | 2,527.58 | 0.00 | (48,692.62) | (5,072.88) | (43,619.74) | 860 |
| OTH. 2 Licences and permits | (7,730.00) | 0.00 | 0.00 | (7,730.00) | (10,101.04) | 2,371.04 | (23) |
| 479130 Fees-certificate of compliance | 0.00 | 0.00 | 0.00 | 0.00 | (25.00) | 25.00 | (100) |
| 480100 Lic, permits-building permits | (7,730.00) | 0.00 | 0.00 | (7,730.00) | (5,695.00) | (2,035.00) | 36 |
| 495000 Other revenue-miscellaneous | 0.00 | 0.00 | 0.00 | 0.00 | (4,381.04) | 4,381.04 | (100) |
| OTH. 4 Penalties & interest on ta | (11,485.70) | 0.00 | 0.00 | (11,485.70) | (9,783.81) | (1,701.89) | 17 |
| 493000 Penalties & interest on taxes | (11,485.70) | 0.00 | 0.00 | (11,485.70) | (9,783.81) | (1,701.89) | 17 |
| OTH. 5 Investment income | (31,554.50) | 2,527.58 | 0.00 | (29,026.92) | (6,944.49) | (22,082.43) | 318 |
| 496000 Bank interest-general | (7,672.95) | 0.00 | 0.00 | (7,672.95) | (2,642.00) | (5,030.95) | 190 |
| 496200 Interest-reserve funds-bank | (23,881.55) | 2,527.58 | 0.00 | (21,353.97) | (4,302.49) | (17,051.48) | 396 |
| OTH. 6 Miscellaneous & other | (450.00) | 0.00 | 0.00 | (450.00) | (24,171.29) | 23,721.29 | (98) |
| 478210 Fees-fundraising | (100.00) | 0.00 | 0.00 | (100.00) | 0.00 | (100.00) | 0 |
| 478750 Fees- Cemetery - Grace United | (350.00) | 0.00 | 0.00 | (350.00) | 0.00 | (350.00) | 0 |
| 497000 Donations/severances/Shrd sales | 0.00 | 0.00 | 0.00 | 0.00 | (24,171.29) | 24,171.29 | (100) |
| OTH. 7 Sale of land & equipment | 0.00 | 0.00 | 0.00 | 0.00 | 45,927.75 | (45,927.75) | (100) |
| 498000 Gain/Loss-Sale of land & TCA | 0.00 | 0.00 | 0.00 | 0.00 | 45,927.75 | (45,927.75) | (100) |
| GEN General Government | 330,497.83 | 11,273.83 | (8,326.43) | 333,445.23 | 291,307.33 | 42,137.90 | 14 |
| GEN. C Governance - Council | 18,231.60 | 0.00 | 0.00 | 18,231.60 | 14,100.29 | 4,131.31 | 29 |
| GEN. C. 1 Council - wages | 17,650.00 | 0.00 | 0.00 | 17,650.00 | 13,800.29 | 3,849.71 | 28 |
| 511100 Council honorariums | 17,650.00 | 0.00 | 0.00 | 17,650.00 | 13,800.29 | 3,849.71 | 28 |
| GEN. C. 2 Council - materials | 581.60 | 0.00 | 0.00 | 581.60 | 300.00 | 281.60 | 94 |
| 511480 Council training | 381.60 | 0.00 | 0.00 | 381.60 | 150.00 | 231.60 | 154 |
| 511490 Council travel | 200.00 | 0.00 | 0.00 | 200.00 | 150.00 | 50.00 | 33 |
| GEN. G Corp Management - Administration | 312,266.23 | 11,273.83 | (8,326.43) | 315,213.63 | 277,207.04 | 38,006.59 | 14 |

Township of Hilton
 Year End: December 31, 2023
 Leadsheet Summary

0. 06-8

| | | | |
|------------------------------|-----------------------------|--------------------------|-------------|
| Prepared by MT 2024-05-29 | Detail Rev KH 2024-07-31 | Gen Rev FA 2024-08-01 | Quality Rev |
| 4th Level Rev | Tax Rev | IS Audit Rev | Other Rev |

| Account | Prelim | Adj's | Reclass | Rep | Rep 12/22 | Amount Chg | % Chg |
|--|-------------------|--------------------|-------------------|-------------------|-------------------|--------------------|-------------|
| GEN. G. 1 Admin - wages | 174,769.73 | 0.00 | (3,691.28) | 171,078.45 | 115,810.78 | 55,267.67 | 48 |
| 512100 Admin salaries | 138,172.45 | 0.00 | 0.00 | 138,172.45 | 96,740.68 | 41,431.77 | 43 |
| 512101 Office mtce-wages | 1,416.24 | 0.00 | 0.00 | 1,416.24 | 1,331.12 | 85.12 | 6 |
| 512210 Admin-cpp | 5,284.47 | 0.00 | 0.00 | 5,284.47 | 3,499.80 | 1,784.67 | 51 |
| 512220 Admin-ai | 2,510.66 | 0.00 | 0.00 | 2,510.66 | 1,590.44 | 920.22 | 58 |
| 512221 Office mtca-EI | 31.59 | 0.00 | 0.00 | 31.59 | 30.01 | 1.58 | 5 |
| 512230 Admin-wsib | 12,850.15 | 0.00 | (3,691.28) | 9,158.87 | 2,069.66 | 7,089.21 | 343 |
| 512231 Office mtce-WsIB | 0.00 | 0.00 | 0.00 | 0.00 | 42.20 | (42.20) | (100) |
| 512240 Admin-omers | 11,396.50 | 0.00 | 0.00 | 11,396.50 | 7,595.92 | 3,800.58 | 50 |
| 512250 Admin-group | 1,570.84 | 0.00 | 0.00 | 1,570.84 | 1,831.18 | (260.34) | (14) |
| 512260 Admin-ehf | 1,521.25 | 0.00 | 0.00 | 1,521.25 | 1,065.12 | 456.13 | 43 |
| 512261 Office mtce-EHT | 15.58 | 0.00 | 0.00 | 15.58 | 14.65 | 0.93 | 6 |
| GEN. G. 2 Admin - materials | 82,003.61 | (247.64) | (4,535.15) | 77,120.82 | 72,196.16 | 4,924.66 | 7 |
| 512330 Misc expenses | 257.26 | 0.00 | (4,063.75) | (3,806.49) | 724.94 | (4,531.43) | (525) |
| 512331 Misc expenses-Fire Volunteers | 1,807.05 | 0.00 | (571.40) | 1,235.65 | 700.31 | 535.34 | 76 |
| 512335 Covid 19 expenses | 4,900.35 | 0.00 | 0.00 | 4,900.35 | 3,831.68 | 1,068.67 | 28 |
| 512345 Digitization Project Expenses | 44,692.07 | 0.00 | 0.00 | 44,692.07 | 43,376.88 | 1,315.19 | 3 |
| 512347 Tech Support | 306.30 | 0.00 | 0.00 | 306.30 | 0.00 | 306.30 | 0 |
| 512350 Postage | 1,725.95 | 0.00 | 0.00 | 1,725.95 | 1,981.10 | (255.15) | (13) |
| 512400 Photocopier maintenance | 1,222.81 | 0.00 | 0.00 | 1,222.81 | 1,058.22 | 164.59 | 16 |
| 512410 Office building mtce | 362.72 | 0.00 | 0.00 | 362.72 | 912.97 | (550.25) | (60) |
| 512420 Office maintenance | 681.55 | 0.00 | 0.00 | 681.55 | 631.06 | 50.49 | 8 |
| 512424 Computer equipment/sof | 4,616.52 | 0.00 | 0.00 | 4,616.52 | 4,204.05 | 412.47 | 10 |
| 512432 Office furnishing | 274.76 | 0.00 | 0.00 | 274.76 | 0.00 | 274.76 | 0 |
| 512440 Subscriptions & dues | 1,506.87 | 0.00 | 0.00 | 1,506.87 | 1,392.09 | 114.78 | 8 |
| 512450 Stationary & supplies | 2,594.24 | 0.00 | 0.00 | 2,594.24 | 310.64 | 2,283.60 | 735 |
| 512480 Administration training | 75.00 | 0.00 | 0.00 | 75.00 | 0.00 | 75.00 | 0 |
| 512490 Administration travel | 405.00 | 0.00 | 0.00 | 405.00 | 240.00 | 165.00 | 69 |
| 512570 Insurance | 11,687.76 | (247.64) | 0.00 | 11,440.12 | 8,344.35 | 3,095.77 | 37 |
| 512680 Telephone | 2,356.15 | 0.00 | 0.00 | 2,356.15 | 2,130.22 | 225.93 | 11 |
| 512690 Office utilities | 2,531.25 | 0.00 | 0.00 | 2,531.25 | 2,357.65 | 173.60 | 7 |
| GEN. G. 3 Admin - contracted ser | 48,264.77 | 0.00 | 0.00 | 48,264.77 | 70,580.74 | (22,315.97) | (32) |
| 512510 Advertising | 877.17 | 0.00 | 0.00 | 877.17 | 249.99 | 627.18 | 251 |
| 512512 Audit fees | 19,016.44 | 0.00 | 0.00 | 19,016.44 | 14,998.65 | 4,017.79 | 27 |
| 512516 Assessment services | 17,715.44 | 0.00 | 0.00 | 17,715.44 | 17,859.44 | (144.00) | (1) |
| 512530 Election | 0.00 | 0.00 | 0.00 | 0.00 | 625.62 | (625.62) | (100) |
| 512580 Legal fees | 5,290.54 | 0.00 | 0.00 | 5,290.54 | 1,759.71 | 3,530.83 | 201 |
| 512590 Website maintenance | 1,266.91 | 0.00 | 0.00 | 1,266.91 | 1,221.12 | 45.79 | 4 |
| 512612 TCA implementation | 2,101.16 | 0.00 | 0.00 | 2,101.16 | 33,207.53 | (31,106.37) | (94) |
| 512682 Internet | 1,997.11 | 0.00 | 0.00 | 1,997.11 | 658.68 | 1,338.43 | 203 |
| GEN. G. 4 Admin - rents & financi | 7,228.12 | 0.00 | 0.00 | 7,228.12 | 7,602.62 | (374.50) | (5) |
| 512700 Bank service charges | 825.39 | 0.00 | 0.00 | 825.39 | 764.83 | 60.56 | 8 |
| 512720 Donations/gifts | 6,402.73 | 0.00 | 0.00 | 6,402.73 | 6,837.79 | (435.06) | (6) |
| GEN. G. 7 Admin - Amortization | 0.00 | 11,521.47 | 0.00 | 11,521.47 | 11,016.74 | 504.73 | 5 |
| 512900 Amortization-corporate management | 0.00 | 11,521.47 | 0.00 | 11,521.47 | 11,016.74 | 504.73 | 5 |
| PRO Protective Services | 133,391.85 | (11,424.03) | 4,262.68 | 126,230.50 | 120,667.95 | 5,562.55 | 5 |
| PRO. F Fire | 33,132.47 | (11,424.03) | 4,262.68 | 25,971.12 | 21,147.18 | 4,823.94 | 23 |
| PRO. F. 1 Fire - wages | 8,746.38 | (6,218.83) | 3,691.28 | 6,218.83 | 5,553.93 | 664.90 | 12 |

Township of Hilton
 Year End: December 31, 2023
 Leadsheet Summary

0. 06-9

| | | | |
|------------------------------|-----------------------------|---------------------------|-------------|
| Prepared by MT 2024-05-23 | Detail Rev KH 2024-07-31 | Gen Rev JVA 2024-08-01 | Quality Rev |
| 4th Level Rev | Tax Rev | IS Audit Rev | Other Rev |

| Account | Prelim | Adj's | Reclass | Rep | Rep 12/22 | Amount | Chg | %Chg |
|---|-------------------|--------------------|--------------------|-------------------|-------------------|-------------------|-------------|------|
| 521100 Chief-wages | 4,200.00 | (2,123.19) | 0.00 | 2,076.81 | 2,070.87 | 5.94 | 0 | |
| 521110 Firefighters-honorarium | 4,500.01 | (2,250.00) | 0.00 | 2,250.01 | 2,250.00 | 0.01 | 0 | |
| 521230 Fire-wsib | 0.00 | (1,845.54) | 3,691.28 | 1,845.64 | 1,174.80 | 670.84 | 57 | |
| 521260 Fire-eh | 46.37 | 0.00 | 0.00 | 46.37 | 58.26 | (11.89) | (20) | |
| PRO. F. 2 Fire - materials | 22,862.20 | (12,820.51) | 571.40 | 10,613.09 | 5,514.91 | 5,098.18 | 92 | |
| 521330 Fire-miscellaneous | 65.04 | (318.22) | 571.40 | 318.22 | 0.00 | 318.22 | 0 | |
| 521400 Truck-repairs and maintenance | 1,062.37 | (531.19) | 0.00 | 531.18 | 319.52 | 211.66 | 66 | |
| 521410 Building maintenance | 74.72 | (37.36) | 0.00 | 37.36 | 21.32 | 16.04 | 75 | |
| 521420 Compressor maintenance | 0.00 | 0.00 | 0.00 | 0.00 | 576.44 | (576.44) | (100) | |
| 521438 Prevention | 0.00 | (804.91) | 1,609.81 | 804.90 | (60.00) | 864.90 | (1442) | |
| 521450 Equipment/purchases/re | 1,609.81 | 0.00 | (1,609.81) | 0.00 | 998.76 | (998.76) | (100) | |
| 521460 Truck-fuel | 814.50 | (407.25) | 0.00 | 407.25 | 204.87 | 202.38 | 99 | |
| 521470 Turnout gear | 2,244.82 | (1,122.41) | 0.00 | 1,122.41 | 110.94 | 1,011.47 | 912 | |
| 521570 Insurance | 13,328.28 | (7,767.84) | 0.00 | 5,560.44 | 2,343.73 | 3,216.71 | 137 | |
| 521610 Inspections | 1,222.64 | (611.32) | 0.00 | 611.32 | 228.96 | 382.36 | 167 | |
| 521690 Power | 2,440.02 | (1,220.01) | 0.00 | 1,220.01 | 770.37 | 449.64 | 58 | |
| PRO. F. 3 Fire - contracted services | 1,523.89 | 38.05 | 0.00 | 1,561.94 | 2,501.08 | (939.14) | (38) | |
| 521512 Audit fees | 1,116.05 | (558.03) | 0.00 | 558.02 | 530.80 | 27.22 | 5 | |
| 521600 Hydrant maintenance | 0.00 | 800.00 | 0.00 | 800.00 | 789.24 | 10.76 | 1 | |
| 521682 Communications expense | 407.84 | (203.92) | 0.00 | 203.92 | 1,181.04 | (977.12) | (83) | |
| PRO. F. 7 Fire - amortization | 0.00 | 7,577.26 | 0.00 | 7,577.26 | 7,577.26 | 0.00 | 0 | |
| 521900 Amortization-fire | 0.00 | 7,577.26 | 0.00 | 7,577.26 | 7,577.26 | 0.00 | 0 | |
| PRO. P Policing | 80,304.23 | 0.00 | 0.00 | 80,304.23 | 85,127.96 | (4,823.73) | (6) | |
| PRO. P. 3 Police - contracted ser | 80,304.23 | 0.00 | 0.00 | 80,304.23 | 85,127.96 | (4,823.73) | (6) | |
| 522600 Policing | 80,214.48 | 0.00 | 0.00 | 80,214.48 | 85,127.96 | (4,913.48) | (6) | |
| 524620 Bylaw Enforcement-Materials & Supp | 89.75 | 0.00 | 0.00 | 89.75 | 0.00 | 89.75 | 0 | |
| PRO. I Protection Inspection | 865.69 | 0.00 | 0.00 | 865.69 | 1,279.10 | (413.41) | (32) | |
| PRO. I. 3 Protection - contracted services | 865.69 | 0.00 | 0.00 | 865.69 | 1,279.10 | (413.41) | (32) | |
| 525510 Algoma veterinary com | 60.14 | 0.00 | 0.00 | 60.14 | 0.00 | 60.14 | 0 | |
| 526620 Emergency response-911 | 159.74 | 0.00 | 0.00 | 159.74 | 159.74 | 0.00 | 0 | |
| 526640 Emergency management | 645.81 | 0.00 | 0.00 | 645.81 | 1,119.36 | (473.55) | (42) | |
| PRO. B Building Inspection | 19,089.46 | 0.00 | 0.00 | 19,089.46 | 13,113.71 | 5,975.75 | 46 | |
| PRO. B. 2 Building - materials | 2,599.55 | 0.00 | 0.00 | 2,599.55 | 2,008.20 | 591.35 | 29 | |
| 525610 Building inspection-mileage | 2,599.55 | 0.00 | 0.00 | 2,599.55 | 2,008.20 | 591.35 | 29 | |
| PRO. B. 3 Building - contracted services | 16,489.91 | 0.00 | 0.00 | 16,489.91 | 11,105.51 | 5,384.40 | 48 | |
| 525600 Building inspections-contracted | 16,489.91 | 0.00 | 0.00 | 16,489.91 | 11,105.51 | 5,384.40 | 48 | |
| TRA Transportation Services | 195,624.12 | 178,092.87 | 4,063.75 | 377,780.74 | 368,166.26 | 9,614.48 | 3 | |
| TRA. RP Roads Paved | 143,802.06 | 152,453.62 | (79,565.40) | 216,690.28 | 170,038.75 | 46,651.53 | 27 | |
| TRA. RP. 1 Roads paved - wages | 130,201.87 | 0.00 | (79,565.40) | 50,636.47 | 26,004.53 | 24,631.94 | 95 | |
| 531100 Roads-wages-paved | 111,505.53 | 0.00 | 0.00 | 111,505.53 | 103,553.36 | 7,952.17 | 8 | |
| 531101 Road Wages Program Allocation | (4,063.75) | 0.00 | (79,565.40) | (83,629.15) | (83,190.39) | (438.76) | 1 | |
| 531201 Road Benefits Program Allocation | 0.00 | 0.00 | 0.00 | 0.00 | (18,088.71) | 18,088.71 | (100) | |
| 531210 Roads-cpp-paved | 5,283.84 | 0.00 | 0.00 | 5,283.84 | 4,651.51 | 632.33 | 14 | |

Township of Hilton
 Year End: December 31, 2023
 Leadsheet Summary

0. 06-10

| | | | |
|------------------------------|-----------------------------|--------------------------|-------------|
| Prepared by MT 2024-05-29 | Detail Rev KH 2024-07-31 | Gen Rev JA 2024-08-01 | Quality Rev |
| 4th Level Rev | Tax Rev | IS Audit Rev | Other Rev |

| Account | Prelim | Adj's | Reclass | Rep | Rep 12/22 | Amount Chg | %Chg |
|--|------------------|-------------------|------------------|-------------------|-------------------|--------------------|-------------|
| 531220 Roads-ei-paved | 2,033.27 | 0.00 | 0.00 | 2,033.27 | 1,822.88 | 210.39 | 12 |
| 531230 Roads-wsib-paved | 0.00 | 0.00 | 0.00 | 0.00 | 2,223.30 | (2,223.30) | (100) |
| 531240 Roads-omers-paved | 3,871.97 | 0.00 | 0.00 | 8,871.97 | 7,631.05 | 1,240.92 | 16 |
| 531250 Roads-group-paved | 5,343.35 | 0.00 | 0.00 | 5,343.35 | 6,251.39 | (918.04) | (15) |
| 531260 roads-ent-paved | 1,227.66 | 0.00 | 0.00 | 1,227.66 | 1,140.14 | 87.52 | 8 |
| TRA. RP. 2 Roads paved - materials | 13,600.19 | 141.38 | 0.00 | 13,741.57 | 15,595.79 | (1,854.22) | (12) |
| 531330 Roads-miscellaneous-paved | 290.44 | 0.00 | 0.00 | 290.44 | 160.64 | 129.80 | 81 |
| 531360 Truck maintenance-paved | 2,102.01 | 0.00 | 0.00 | 2,102.01 | 2,559.01 | (457.00) | (18) |
| 531362 Truck fuel-paved | 3,587.45 | 0.00 | 0.00 | 3,587.45 | 4,756.81 | (1,169.36) | (25) |
| 531370 Tractor maintenance-paved | 0.00 | 0.00 | 0.00 | 0.00 | 159.45 | (159.45) | (100) |
| 531380 Excavator maintenance-paved | 149.62 | 0.00 | 0.00 | 149.62 | 260.13 | (110.51) | (42) |
| 531390 Misc equipment expense-paved | 5.78 | 0.00 | 0.00 | 5.78 | 223.30 | (217.52) | (97) |
| 531450 Signs & posts-paved | 0.00 | 0.00 | 0.00 | 0.00 | 170.95 | (170.95) | (100) |
| 531460 Hard top patching | 0.00 | 0.00 | 0.00 | 0.00 | 2,700.68 | (2,700.68) | (100) |
| 531464 Shop supplies-paved | 484.80 | 0.00 | 0.00 | 484.80 | 351.20 | 133.60 | 38 |
| 531470 Small tools | 0.00 | 0.00 | 0.00 | 0.00 | 16.81 | (16.81) | (100) |
| 531570 Insurance-paved | 5,891.65 | 141.38 | 0.00 | 6,033.03 | 3,012.86 | 3,020.17 | 100 |
| 531630 Telephone-paved | 407.79 | 0.00 | 0.00 | 407.79 | 434.19 | (26.40) | (6) |
| 531690 Utilities-paved | 680.65 | 0.00 | 0.00 | 680.65 | 789.76 | (109.11) | (14) |
| TRA. RP. 7 Roads paved - amortization | 0.00 | 152,312.24 | 0.00 | 152,312.24 | 128,438.43 | 23,873.81 | 19 |
| 531900 Amortization-roads-paved | 0.00 | 152,312.24 | 0.00 | 152,312.24 | 128,438.43 | 23,873.81 | 19 |
| TRA. RU Roads Unpaved | 28,389.66 | 13,159.97 | 50,177.49 | 91,727.12 | 122,676.26 | (30,949.14) | (25) |
| TRA. RU. 1 Roads unpaved - wages | 0.00 | 0.00 | 50,177.49 | 50,177.49 | 58,544.30 | (8,366.81) | (14) |
| 532100 Roads-Wages-unpaved | 0.00 | 0.00 | 50,177.49 | 50,177.49 | 46,657.25 | 3,520.24 | 8 |
| 532200 Roads-Benefits-unpaved | 0.00 | 0.00 | 0.00 | 0.00 | 11,887.05 | (11,887.05) | (100) |
| TRA. RU. 2 Roads unpaved - materials | 28,389.66 | 141.38 | 0.00 | 28,531.04 | 32,849.05 | (4,318.01) | (13) |
| 532330 Roads-miscellaneous-unpaved | 290.44 | 0.00 | 0.00 | 290.44 | 160.64 | 129.80 | 81 |
| 532350 Grader maintenance-unpaved | 700.86 | 0.00 | 0.00 | 700.86 | 6,335.56 | (5,634.70) | (89) |
| 532352 Grader fuel-unpaved | 2,828.76 | 0.00 | 0.00 | 2,828.76 | 2,998.79 | (170.03) | (6) |
| 532360 Truck maintenance-unpaved | 2,102.01 | 0.00 | 0.00 | 2,102.01 | 2,559.01 | (457.00) | (18) |
| 532362 Truck fuel-unpaved | 3,288.25 | 0.00 | 0.00 | 3,288.25 | 4,756.81 | (1,468.56) | (31) |
| 532370 Tractor maintenance-unpaved | 0.00 | 0.00 | 0.00 | 0.00 | 159.45 | (159.45) | (100) |
| 532380 Excavator maintenance-unpaved | 448.87 | 0.00 | 0.00 | 448.87 | 780.44 | (331.57) | (42) |
| 532390 Misc equipment expense-unpaved | 5.78 | 0.00 | 0.00 | 5.78 | 223.30 | (217.52) | (97) |
| 532420 Calcium Chloride-unpaved | 10,904.33 | 0.00 | 0.00 | 10,904.33 | 9,487.43 | 1,416.90 | 15 |
| 532428 Gravel-unpaved | 0.00 | 0.00 | 0.00 | 0.00 | 220.80 | (220.80) | (100) |
| 532450 Signs & Posts-unpaved | 0.00 | 0.00 | 0.00 | 0.00 | 256.44 | (256.44) | (100) |
| 532464 Shop supplies-unpaved | 564.66 | 0.00 | 0.00 | 564.66 | 409.71 | 154.95 | 38 |
| 532470 Small Tools - Unpaved | 0.00 | 0.00 | 0.00 | 0.00 | 16.81 | (16.81) | (100) |
| 532570 Insurance-unpaved | 5,891.65 | 141.38 | 0.00 | 6,033.03 | 3,012.86 | 3,020.17 | 100 |
| 532680 Telephone-unpaved | 683.41 | 0.00 | 0.00 | 683.41 | 687.27 | (3.86) | (1) |
| 532690 Utilities-unpaved | 680.64 | 0.00 | 0.00 | 680.64 | 783.73 | (103.09) | (13) |
| TRA. RU. 7 Roads unpaved - amortization | 0.00 | 13,018.59 | 0.00 | 13,018.59 | 31,282.91 | (18,264.32) | (58) |
| 532900 Amortization-roads-unpaved | 0.00 | 13,018.59 | 0.00 | 13,018.59 | 31,282.91 | (18,264.32) | (58) |
| TRA. WC Winter Control Except Sidewalks | 23,432.40 | 12,479.28 | 33,451.66 | 69,363.34 | 75,451.25 | (6,087.91) | (8) |
| TRA. WC. 1 Winter Control - wages | 0.00 | 0.00 | 33,451.66 | 33,451.66 | 30,637.22 | 2,814.44 | 9 |
| 535100 Roads-Wages-winter control | 0.00 | 0.00 | 33,451.66 | 33,451.66 | 24,435.56 | 9,016.10 | 37 |
| 535200 Roads-Benefits-winter control | 0.00 | 0.00 | 0.00 | 0.00 | 6,201.66 | (6,201.66) | (100) |

Township of Hilton
 Year End: December 31, 2023
 Leadsheet Summary

0. 06-11

| | | | |
|------------------------------|-----------------------------|---------------------------|-------------|
| Prepared by MT 2024-05-28 | Detail Rev KH 2024-07-31 | Gen Rev JAX 2024-08-01 | Quality Rev |
| 4th Level Rev | Tax Rev | IS Audit Rev | Other Rev |

| Account | Prelim | Adj's | Reclass | Rep | Rep 12/22 | Amount Chg | % Chg |
|---|------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------|
| TRA. WC. 2 Winter Control - materials | 23,432.40 | (1,230.67) | 0.00 | 22,201.73 | 31,104.09 | (8,902.36) | (29) |
| 535330 Roads-misc-winter control | 248.90 | 0.00 | 0.00 | 248.90 | 137.68 | 111.22 | 81 |
| 535350 Grader maintenance-winter control | 300.36 | 0.00 | 0.00 | 300.36 | 2,715.21 | (2,414.85) | (89) |
| 535352 Grader fuel-winter control | 1,211.13 | 0.00 | 0.00 | 1,211.13 | 1,285.18 | (74.05) | (6) |
| 535360 Truck maintenance-winter control | 2,802.55 | 0.00 | 0.00 | 2,802.55 | 3,411.94 | (609.39) | (18) |
| 535362 Truck fuel-winter control | 4,583.54 | 0.00 | 0.00 | 4,583.54 | 6,368.90 | (1,785.36) | (28) |
| 535370 Tractor maintenance-winter control | 0.00 | 0.00 | 0.00 | 0.00 | 79.73 | (79.73) | (100) |
| 535390 Misc equip expense-winter control | 4.94 | 0.00 | 0.00 | 4.94 | 285.49 | (280.55) | (98) |
| 535430 Sand-winter control | 5,358.13 | 0.00 | 0.00 | 5,358.13 | 9,263.96 | (3,905.83) | (42) |
| 535464 Shop supplies-winter control | 566.76 | 0.00 | 0.00 | 566.76 | 409.71 | 157.05 | 38 |
| 535470 Small Tools - Winter Control | 0.00 | 0.00 | 0.00 | 0.00 | 17.31 | (17.31) | (100) |
| 535570 Insurance-winter control | 6,070.18 | (1,230.67) | 0.00 | 4,839.51 | 4,480.50 | 359.01 | 8 |
| 535680 Telephone-winter control | 270.70 | 0.00 | 0.00 | 270.70 | 288.38 | (17.68) | (6) |
| 535690 Utilities-winter control | 2,015.21 | 0.00 | 0.00 | 2,015.21 | 2,360.10 | (344.89) | (15) |
| TRA. WC. 7 Winter Control - amortization | 0.00 | 13,709.95 | 0.00 | 13,709.95 | 13,709.94 | 0.01 | 0 |
| 535900 Amortization-winter ctrl-excpt sdwk | 0.00 | 13,709.95 | 0.00 | 13,709.95 | 13,709.94 | 0.01 | 0 |
| ENV Environmental Services | 42,138.78 | 0.00 | 0.00 | 42,138.78 | 36,243.34 | 5,895.44 | 16 |
| ENV. G Garbage | 35,742.65 | 0.00 | 0.00 | 35,742.65 | 31,631.94 | 4,110.71 | 13 |
| ENV. G. 3 Garbage - contracted ser | 35,742.65 | 0.00 | 0.00 | 35,742.65 | 31,631.94 | 4,110.71 | 13 |
| 546600 Dump expense | 35,742.65 | 0.00 | 0.00 | 35,742.65 | 31,631.94 | 4,110.71 | 13 |
| ENV. R Recycling | 6,396.13 | 0.00 | 0.00 | 6,396.13 | 4,611.40 | 1,784.73 | 39 |
| ENV. R. 3 Recycling - contracted | 6,396.13 | 0.00 | 0.00 | 6,396.13 | 4,611.40 | 1,784.73 | 39 |
| 547600 Recycling | 6,396.13 | 0.00 | 0.00 | 6,396.13 | 4,611.40 | 1,784.73 | 39 |
| HEA Health Services | 18,470.52 | 0.00 | 148,153.75 | 166,624.27 | 156,248.93 | 10,375.34 | 7 |
| HEA. P Public Health | 15,448.00 | 0.00 | 0.00 | 15,448.00 | 12,351.00 | 3,097.00 | 25 |
| HEA. P. 5 Public Health - external transfers | 15,448.00 | 0.00 | 0.00 | 15,448.00 | 12,351.00 | 3,097.00 | 25 |
| 551800 Algoma health unit-external tsf | 15,448.00 | 0.00 | 0.00 | 15,448.00 | 12,351.00 | 3,097.00 | 25 |
| HEA. A Ambulance Services | 0.00 | 0.00 | 148,153.75 | 148,153.75 | 141,235.49 | 6,918.26 | 5 |
| HEA. A. 5 Ambulance - transfers | 0.00 | 0.00 | 148,153.75 | 148,153.75 | 141,235.49 | 6,918.26 | 5 |
| 553800 Ambulance services | 0.00 | 0.00 | 148,153.75 | 148,153.75 | 141,235.49 | 6,918.26 | 5 |
| HEA. C Cemeteries | 3,022.52 | 0.00 | 0.00 | 3,022.52 | 2,662.44 | 360.08 | 14 |
| HEA. C. 1 Cemetery - wages | 1,667.15 | 0.00 | 0.00 | 1,667.15 | 846.89 | 820.26 | 97 |
| 555100 Cemetery - wages | 1,503.60 | 0.00 | 0.00 | 1,503.60 | 777.13 | 726.47 | 93 |
| 555210 Cemetery - cpp | 54.75 | 0.00 | 0.00 | 54.75 | 19.38 | 35.37 | 183 |
| 555220 Cemetery - ei | 34.26 | 0.00 | 0.00 | 34.26 | 17.19 | 17.07 | 99 |
| 555230 Cemetery - wsib | 0.00 | 0.00 | 0.00 | 0.00 | 24.64 | (24.64) | (100) |
| 555240 Cemetery - OMERS | 58.01 | 0.00 | 0.00 | 58.01 | 0.00 | 58.01 | 0 |
| 555260 Cemetery - eht | 16.53 | 0.00 | 0.00 | 16.53 | 8.55 | 7.98 | 93 |
| HEA. C. 2 Cemetery - materials | 1,355.37 | 0.00 | 0.00 | 1,355.37 | 1,815.55 | (460.18) | (25) |
| 555320 Cemetery - materials and supplies | 1,355.37 | 0.00 | 0.00 | 1,355.37 | 1,815.55 | (460.18) | (25) |

Township of Hilton
 Year End: December 31, 2023
 Leadsheet Summary

0. 06-12

| | | | |
|------------------------------|-----------------------------|--------------------------|-------------|
| Prepared by MH 2024-05-28 | Detail Rev KH 2024-07-31 | Gen Rev JA 2024-08-01 | Quality Rev |
| 4th Level Rev | Tax Rev | IS Audit Rev | Other Rev |

| Account | Prelim | Adj's | Reclass | Rep | Rep 12/22 | Amount Chg | %Chg |
|--|-------------------|-------------------|---------------------|-------------------|-------------------|-----------------|-------------|
| SOC Social & Family Services | 311,480.00 | 0.00 | (148,153.75) | 163,326.25 | 156,384.51 | 6,941.74 | 4 |
| SOC. B Social - board transfers | 311,480.00 | 0.00 | (148,153.75) | 163,326.25 | 156,384.51 | 6,941.74 | 4 |
| 561800 General welfare-external tsf | 311,480.00 | 0.00 | (272,914.33) | 38,565.67 | 37,274.10 | 1,291.57 | 3 |
| 563800 Child care-external tsf | 0.00 | 0.00 | 28,320.39 | 28,320.39 | 27,222.55 | 1,097.84 | 4 |
| 571800 Social housing-external tsf | 0.00 | 0.00 | 96,440.19 | 96,440.19 | 91,887.86 | 4,552.33 | 5 |
| REC Recreation & Cultural Services | 28,590.95 | 5,183.06 | 0.00 | 33,774.01 | 27,465.20 | 6,308.81 | 23 |
| REC. P Parks | 1,779.42 | 701.80 | 0.00 | 2,481.22 | 1,793.45 | 687.77 | 38 |
| REC. P. 1 Parks - wages | 1,414.93 | 0.00 | 0.00 | 1,414.93 | 586.92 | 828.01 | 141 |
| 581100 Parks-wages | 1,288.80 | 0.00 | 0.00 | 1,288.80 | 546.85 | 741.95 | 136 |
| 581210 Parks-cpp | 24.60 | 0.00 | 0.00 | 24.60 | 4.64 | 19.96 | 430 |
| 581220 Parks-ei | 29.35 | 0.00 | 0.00 | 29.35 | 12.08 | 17.27 | 143 |
| 581230 Parks-wsib | 0.00 | 0.00 | 0.00 | 0.00 | 17.34 | (17.34) | (100) |
| 581240 Parks - OMERS | 58.02 | 0.00 | 0.00 | 58.02 | 0.00 | 58.02 | 0 |
| 581260 Parks-eht | 14.16 | 0.00 | 0.00 | 14.16 | 6.01 | 8.15 | 136 |
| REC. P. 2 Parks - materials | 364.49 | 0.00 | 0.00 | 364.49 | 0.00 | 364.49 | 0 |
| 581320 Parks-main/services | 364.49 | 0.00 | 0.00 | 364.49 | 0.00 | 364.49 | 0 |
| REC. P. 7 Parks - amortization | 0.00 | 701.80 | 0.00 | 701.80 | 1,206.53 | (504.73) | (42) |
| 531900 Amortization-parks | 0.00 | 701.80 | 0.00 | 701.80 | 1,206.53 | (504.73) | (42) |
| REC. R Recreation Programs | 1,794.18 | 0.00 | 0.00 | 1,794.18 | 1,444.72 | 349.46 | 24 |
| REC. R. 2 Recreation - materials | 1,794.18 | 0.00 | 0.00 | 1,794.18 | 1,444.72 | 349.46 | 24 |
| 582330 Recreation programs-miscellaneous | 560.00 | 0.00 | 0.00 | 560.00 | 0.00 | 560.00 | 0 |
| 582460 Children's programs | 1,234.18 | 0.00 | 0.00 | 1,234.18 | 1,444.72 | (210.54) | (15) |
| REC. F Recreation Facilities - Other | 879.35 | 0.00 | 0.00 | 879.35 | 457.77 | 421.58 | 92 |
| REC. F. 3 Rec Fac - contracted services | 879.35 | 0.00 | 0.00 | 879.35 | 457.77 | 421.58 | 92 |
| 583690 Recreation facil-power-milford havn | 879.35 | 0.00 | 0.00 | 879.35 | 457.77 | 421.58 | 92 |
| REC. L Library | 17,719.00 | 0.00 | 0.00 | 17,719.00 | 14,246.00 | 3,473.00 | 24 |
| REC. L. 5 Library - board transfer | 17,719.00 | 0.00 | 0.00 | 17,719.00 | 14,246.00 | 3,473.00 | 24 |
| 585800 Library-external transfer | 17,719.00 | 0.00 | 0.00 | 17,719.00 | 14,246.00 | 3,473.00 | 24 |
| REC. M Museum | 6,419.00 | 4,481.26 | 0.00 | 10,900.26 | 9,523.26 | 1,377.00 | 14 |
| REC. M. 1 Museum - wages | 0.00 | 7,394.14 | 0.00 | 7,394.14 | 5,702.38 | 1,691.76 | 30 |
| 586100 Museum-wages | 0.00 | 7,394.14 | 0.00 | 7,394.14 | 5,702.38 | 1,691.76 | 30 |
| REC. M. 2 Museum - materials | 0.00 | 3,188.69 | 0.00 | 3,188.69 | 3,520.90 | (332.21) | (9) |
| 586320 Museum-materials & supplies | 0.00 | 3,188.69 | 0.00 | 3,188.69 | 3,520.90 | (332.21) | (9) |
| REC. M. 3 Museum - contracted se | 6,419.00 | (6,101.57) | 0.00 | 317.43 | 299.98 | 17.45 | 6 |
| 586600 Museum-contracted services | 6,419.00 | (6,101.57) | 0.00 | 317.43 | 299.98 | 17.45 | 6 |
| PLA Planning | 4,264.19 | 0.00 | 0.00 | 4,264.19 | 3,374.00 | 890.19 | 26 |
| PLA. P Planning and Zoning | 3,864.19 | 0.00 | 0.00 | 3,864.19 | 3,074.00 | 790.19 | 26 |

Township of Hilton
 Year End: December 31, 2023
 Leadsheet Summary

0. 06-13

| | | | |
|------------------------------|-----------------------------|---------------------------|-------------|
| Prepared by MT 2024-05-28 | Detail Rev KH 2024-07-31 | Gen Rev JLV 2024-08-01 | Quality Rev |
| 4th Level Rev | Tax Rev | IS Audit Rev | Other Rev |

| Account | Prelim | Adj's | Reclass | Rep | Rep 12/22 | Amount Chg | %Chg |
|--|-------------------|-------------|-------------|------------------|-------------------|---------------------|-------------|
| PLA. P. 5 Planning - external transfers | 3,864.19 | 0.00 | 0.00 | 3,864.19 | 3,074.00 | 790.19 | 26 |
| 591320 Planning materials & supplies | 790.19 | 0.00 | 0.00 | 790.19 | 0.00 | 790.19 | 0 |
| 591800 Planning board-external transfer | 3,074.00 | 0.00 | 0.00 | 3,074.00 | 3,074.00 | 0.00 | 0 |
| PLA. A Planning - Agricultural | 400.00 | 0.00 | 0.00 | 400.00 | 300.00 | 100.00 | 33 |
| PLA. A. 2 Planning - horticultural | 400.00 | 0.00 | 0.00 | 400.00 | 300.00 | 100.00 | 33 |
| 593320 Horticultural society | 400.00 | 0.00 | 0.00 | 400.00 | 300.00 | 100.00 | 33 |
| | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>0</u> |
| Net Income (Loss) | 296,936.02 | | | 20,735.72 | 246,154.97 | (225,419.25) | (92) |

Township of Hilton
 Year End: December 31, 2023
 Journal Entries
 Date: 1999-01-12 To 2023-12-31

0. 10-3

| | | | |
|---|------------------------------------|--|--------------------------|
| Prepared by MT 2024-05-28 4th Level Rev | Detail Rev CH 2132 J Tax Rev | Gen Rev PA 2110 001 IS Audit Rev | Quality Rev Other Rev |
|---|------------------------------------|--|--------------------------|

| Number | Date | Name | Account No | Reference | Debit | Credit | Recurrence | Misstatement |
|--------------------------|------------|--|------------------|-----------|---------------------|---------------------|------------|--------------|
| 17 | 2023-12-31 | Alloc to reserves from as-gs To transfer 2023 surplus for fire dept to fire working capital reserve | 370000 | ON 02 02 | 8 135.36 | | | |
| 18 | 2023-12-31 | Reserve-working funds | 315010 | SS | 72,883.27 | | | |
| 18 | 2023-12-31 | Alloc from reserves to as-gs To record transfer to working fund reserve | 373000 | SS | | 72,883.27 | | |
| 19 | 2023-12-31 | A/P-other municipalities | 212240 | | | 1,600.00 | | |
| 19 | 2023-12-31 | Hydrant maintenance To record hydrant maintenance for 2023 based on budget. | 521600 | | 1,600.00 | | | |
| | | | | | 2,016,810.95 | 2,016,810.95 | | |
| Net Income (Loss) | | | 20,735.72 | | | | | |

Township of Hilton
Year End: December 31, 2023
Journal Entries
Date: 1999-01-12 To 2023-12-31

0. 10-2

| | | | |
|------------------------------|-----------------------------|----------------------------|-------------|
| Prepared by MC 2024-05-23 | Detail Rev 4R 2024-07-31 | Gen Rev 1111 2024-08-01 | Quality Rev |
| 4th Level Rev | Tax Rev | IS Audit Rev | Other Rev |

| Number | Date | Name | Account No | Reference | Debit | Credit | Recurrence | Misstatement |
|--------|------------|---|------------|-----------|------------|------------|------------|--------------|
| 9 | 2023-12-31 | A/R - Ontario | 110420 | GRA 05 02 | | 4,151.15 | | |
| 9 | 2023-12-31 | Ontario - Modernization Grant | 420640 | GRA 05 02 | 4,151.15 | | | |
| | | To adjust MMP receivable to actual at year end | | | | | | |
| 10 | 2023-12-31 | Petty cash-fire department | 100020 | | | 100.00 | | |
| 10 | 2023-12-31 | Bank-general-1910023-06 | 101000 | | | 11,159.07 | | |
| 10 | 2023-12-31 | Bank-Fire Reserve Fund 191002 | 105210 | | | 2,767.38 | | |
| 10 | 2023-12-31 | Term deposit-Fire Reserve Fund | 105212 | | | 90,000.00 | | |
| 10 | 2023-12-31 | Reserve-fire department | 315210 | | 11,257.77 | | | |
| 10 | 2023-12-31 | Reserve fund-fire equipment | 335210 | | 32,758.58 | | | |
| | | To record Village of Hilton Beach's 50% portion of the balance sheet amounts of which the balance is from the general account | | | | | | |
| 11 | 2023-12-31 | TS-Red Maple Dr - paved | 193135 | U 02 | 335,710.00 | | | |
| 11 | 2023-12-31 | TS-accum amort-red-maple | 193136 | U 02 | | 241,711.20 | | |
| 11 | 2023-12-31 | TS-red maple drive-unpaved | 193220 | U 02 | | 335,710.00 | | |
| 11 | 2023-12-31 | TS-accum amort-red maple drive-unpv | 193221 | U 02 | 241,711.20 | | | |
| | | To transfer unpaved portion of Red Maple Drive (road resurfaced within the year) to paved roads account | | | | | | |
| 12 | 2023-12-31 | Bank-museum | 105298 | | 805.60 | | | |
| 12 | 2023-12-31 | A/R-museum-canada | 110418 | | 3.82 | | | |
| 12 | 2023-12-31 | Museum - Prepaid Expenses | 137100 | | 38.19 | | | |
| 12 | 2023-12-31 | A/P-museum-trace & other | 212288 | | 23.53 | | | |
| 12 | 2023-12-31 | Museum - Deferred Membership Fees | 222450 | | 848.00 | | | |
| 12 | 2023-12-31 | Reserve-museum working funds | 315292 | | 0.21 | | | |
| 12 | 2023-12-31 | Reserve fund-museum building | 335298 | | | 1,759.35 | | |
| 12 | 2023-12-31 | Alloc to reserves from as-gs | 370000 | | | 0.21 | | |
| 12 | 2023-12-31 | Alloc to reserve funds from as-gs | 376000 | | 1,759.35 | | | |
| 12 | 2023-12-31 | Canada-museum | 438700 | | | 2,270.31 | | |
| 12 | 2023-12-31 | Fees-museum | 478700 | | | 3,035.63 | | |
| 12 | 2023-12-31 | Fees-museum | 478700 | | | | 944.46 | |
| 12 | 2023-12-31 | Interest-reserve funds-bank | 496200 | | | | | |
| 12 | 2023-12-31 | Museum-wages | 586100 | | 7,394.14 | | | |
| 12 | 2023-12-31 | Museum-materials & supplies | 586320 | | 3,188.59 | | | |
| 12 | 2023-12-31 | Museum-contracted services | 586600 | | | 5,419.00 | | |
| 12 | 2023-12-31 | Museum-contracted services | 586600 | | 317.43 | | | |
| | | To consolidate museum board into the Township | | | | | | |
| 13 | 2023-12-31 | Equity in Tangible Capital Assets | 300100 | SS 02 | | 41,383.73 | | |
| 13 | 2023-12-31 | Alloc from as-gs to as-cta | 382000 | SS 02 | 240,225.05 | | | |
| 13 | 2023-12-31 | Alloc to as-gs from as-cta | 385000 | SS 02 | | 198,841.32 | | |
| | | To adjust equity in TCA. | | | | | | |
| 15 | 2023-12-31 | General surplus/(deficit) | 340000 | SS | 246,154.69 | | | |
| 15 | 2023-12-31 | Alloc to reserves from as-gs | 370000 | SS | | 102,521.97 | | |
| 15 | 2023-12-31 | Alloc from reserves to as-gs | 370000 | SS | 190,987.34 | | | |
| 15 | 2023-12-31 | Alloc to reserve funds from as-gs | 376000 | SS | | 49,096.54 | | |
| 15 | 2023-12-31 | Alloc from as-gs to as-cta | 382000 | SS | | 524,583.08 | | |
| 15 | 2023-12-31 | Alloc to as-gs from as-cta | 385000 | SS | 239,159.56 | | | |
| | | To balance general account 340000 and clear opening allocations | | | | | | |
| 16 | 2023-12-31 | A/P-school boards | 212250 | CC 04 | | 1,005.19 | | |
| 16 | 2023-12-31 | Board of education | 418000 | CC 04 | 1,005.19 | | | |
| | | To record additional school board payable | | | | | | |
| 17 | 2023-12-31 | Reserve-fire department | 315210 | CN 02 02 | | 8,135.36 | | |

Township of Hilton
Year End: December 31, 2023
Journal Entries
Date: 1999-01-12 To 2023-12-31

0. 10-1

| | | | |
|------------------------------|----------------------------|--------------|-------------|
| Prepared by MT 2024-03-23 | Detail Rev 4/2024/03/23 | Gen Rev | Quality Rev |
| 4th Level Rev | Tax Rev | IS Audit Rev | Other Rev |

| Number | Date | Name | Account No | Reference | Debit | Credit | Recurrence | Misstatement |
|--------|------------|--|------------|-----------|------------|-----------|------------|--------------|
| 5 | 2023-12-31 | TS-accum amort-baseline-pv(P Line-Q&R | 133121 | U 02 | | 1,651.70 | | |
| 5 | 2023-12-31 | TS-accum amort-Baseline(QR-ST)-pave | 133123 | U 02 | | 7,091.59 | | |
| 5 | 2023-12-31 | TS-accum amort-Hilton Rd (pt)-paved | 133125 | U 02 | | 12,104.26 | | |
| 5 | 2023-12-31 | TS-accum amort-hamilton bay rd-paved | 133131 | U 02 | | 4,275.40 | | |
| 5 | 2023-12-31 | TS-accum amort-red-maple | 133136 | U 02 | | 5,142.24 | | |
| 5 | 2023-12-31 | TS-accum amort-red-maple | 133136 | U 02 | | 13,428.40 | | |
| 5 | 2023-12-31 | TS-accum amort-m&n line-paved | 133141 | U 02 | | 409.40 | | |
| 5 | 2023-12-31 | TS-accum amort-m&n line-paved | 133141 | U 02 | | 1,104.52 | | |
| 5 | 2023-12-31 | TS-accum amort - P Line (pt) paved | 133146 | U 02 | | 1,514.71 | | |
| 5 | 2023-12-31 | TS-accum amort-20th side road-paved | 133151 | U 02 | | 4,532.60 | | |
| 5 | 2023-12-31 | TS-accum amort-20th side road-paved | 133151 | U 02 | | 1,577.73 | | |
| 5 | 2023-12-31 | TS-accum amort- XLine(HDay-North)-pv | 133156 | U 02 | | 4,760.48 | | |
| 5 | 2023-12-31 | TS-accum amort-XLine(HBay-BigPt)-pav | 133158 | U 02 | | 4,094.00 | | |
| 5 | 2023-12-31 | TS-accum amort-hamilton drive-paved | 133161 | U 02 | | 9,509.58 | | |
| 5 | 2023-12-31 | TS-accum amort-garside rd east-pave | 133166 | U 02 | | 1,536.66 | | |
| 5 | 2023-12-31 | TS-accum amort-whyboume rd-paved | 133171 | U 02 | | 3,360.80 | | |
| 5 | 2023-12-31 | TS-accum amort-whyboume rd-paved | 133171 | U 02 | | 331.80 | | |
| 5 | 2023-12-31 | TS-accum amort-haight rd(part)-pave | 133175 | U 02 | | 3,263.74 | | |
| 5 | 2023-12-31 | TS-accum amort-garside west(pt)-pav | 133181 | U 02 | | 925.78 | | |
| 5 | 2023-12-31 | TS-accum amort-garside west(pt)-pav | 133181 | U 02 | | 1,569.42 | | |
| 5 | 2023-12-31 | TS-accum amort-garside west(pt)-pav | 133181 | U 02 | | 7,196.96 | | |
| 5 | 2023-12-31 | TS-accum amort-Big Point(Pt 1)-pave | 133185 | U 02 | | 10,044.75 | | |
| 5 | 2023-12-31 | TS-accum amort-Trainor SideRd-unpav | 133271 | U 02 | | 3,707.83 | | |
| 5 | 2023-12-31 | GG-accum amort computer equip/softw | 191251 | U 02 | | 9,020.72 | | |
| 5 | 2023-12-31 | GG-accum amort furnace | 191251 | U 02 | | 575.00 | | |
| 5 | 2023-12-31 | Amortization-corporate management | 512900 | U 02 | 11,521.47 | | | |
| 5 | 2023-12-31 | Amortization-fire | 521900 | U 02 | 7,577.26 | | | |
| 5 | 2023-12-31 | Amortization-roads-paved | 531900 | U 02 | 155,111.29 | | | |
| 5 | 2023-12-31 | Amortization-roads-unpaved | 532900 | U 02 | 13,018.59 | | | |
| 5 | 2023-12-31 | Amortization-winter ctrl-excpt sdwk | 535900 | U 02 | 13,709.95 | | | |
| 5 | 2023-12-31 | Amortization-parks | 581900 | U 02 | 701.80 | | | |
| | | To record capital asset amortization. | | | | | | |
| 5 | 2023-12-31 | Cemetery Care MiceResFnd-int-Obliгат | 222441 | ZZ L | | 320.70 | | |
| 5 | 2023-12-31 | Interest-reserve funds-bank | 496200 | ZZ L | 320.70 | | | |
| | | To adjust cemetery reserve funds for interest earned on bank balances | | | | | | |
| 7 | 2023-12-31 | A/R - other municipalities | 110440 | | 1,465.62 | | | |
| 7 | 2023-12-31 | Other mun-provincial offences act | 442700 | | | 1,465.62 | | |
| | | To record estimate for 2023 POA revenue | | | | | | |
| 8 | 2023-12-31 | Alloc to reserves from as-gs | 370000 | CN 02 02 | | 4,067.66 | | |
| 8 | 2023-12-31 | Alloc to reserve funds from as-gs | 376000 | CN 02 02 | | 3,151.34 | | |
| 8 | 2023-12-31 | Alloc to reserve funds from as-gs | 376000 | CN 02 02 | | 5,000.00 | | |
| 8 | 2023-12-31 | Other mun-village HB 50%fire levy | 442101 | CN 02 02 | 25,837.50 | | | |
| 8 | 2023-12-31 | Fees-Fire Volunteers | 472100 | CN 02 02 | 1,727.75 | | | |
| 8 | 2023-12-31 | Interest-reserve funds-bank | 496200 | CN 02 02 | 3,151.34 | | | |
| 8 | 2023-12-31 | Chief wages | 521100 | CN 02 02 | | 2,123.19 | | |
| 8 | 2023-12-31 | Firefighters-honorarium | 521110 | CN 02 02 | | 2,250.00 | | |
| 8 | 2023-12-31 | Fire-wsib | 521230 | CN 02 02 | | 1,845.64 | | |
| 8 | 2023-12-31 | Fire-miscellaneous | 521330 | CN 02 02 | | 318.22 | | |
| 8 | 2023-12-31 | Truck-repairs and maintenance | 521400 | CN 02 02 | | 531.19 | | |
| 8 | 2023-12-31 | Building maintenance | 521410 | CN 02 02 | | 37.36 | | |
| 8 | 2023-12-31 | Prevention | 521438 | CN 02 02 | | 804.91 | | |
| 8 | 2023-12-31 | Truck-fuel | 521450 | CN 02 02 | | 407.25 | | |
| 8 | 2023-12-31 | Turnout gear | 521470 | CN 02 02 | | 1,122.41 | | |
| 8 | 2023-12-31 | Audit fees | 521512 | CN 02 02 | | 558.03 | | |
| 8 | 2023-12-31 | Insurance | 521570 | CN 02 02 | | 6,664.14 | | |
| 8 | 2023-12-31 | Hydrant maintenance | 521600 | CN 02 02 | | 800.00 | | |
| 8 | 2023-12-31 | Inspections | 521610 | CN 02 02 | | 611.32 | | |
| 8 | 2023-12-31 | Communications expense | 521682 | CN 02 02 | | 203.92 | | |
| 8 | 2023-12-31 | Power | 521690 | CN 02 02 | | 1,220.01 | | |
| | | To remove the Village of Hilton Beach's 50% share of the fire & income expenses. | | | | | | |

Township of Hilton
 Year End: December 31, 2023
 Journal Entries
 Date: 1999-01-12 To 2023-12-31

0. 10

| | | | |
|------------------------------|-----------------------------|--------------|-------------|
| Prepared by MT 2024-03-29 | Detail Rev CH 2024-07-01 | Gen Rev | Quality Rev |
| 4th Level Rev | Tax Rev | IS Audit Rev | Other Rev |

| Number | Date | Name | Account No | Reference | Debit | Credit | Recurrence | Misstatement |
|--|------------|--------------------------------------|------------|-------------|-----------|-----------|------------|--------------|
| 1 | 2023-12-31 | Deferred Revenue - Grants | 222500 | GRA. 04 | | 63,596.36 | | |
| 1 | 2023-12-31 | Ontario-capital grant-roads | 453100 | GRA. 04 | 63,596.36 | | | |
| To defer WORDS funding to 2024 | | | | | | | | |
| 2 | 2023-12-31 | Prepaid insurance | 137000 | PY L L | | 5,392.10 | | |
| 2 | 2023-12-31 | Insurance | 512570 | PY L L | 2,121.93 | | | |
| 2 | 2023-12-31 | insurance | 521570 | PY L L | 1,598.47 | | | |
| 2 | 2023-12-31 | insurance-paved | 531570 | PY L L | 1,335.85 | | | |
| 2 | 2023-12-31 | insurance-unpaved | 532570 | PY L L | 1,335.85 | | | |
| To reverse prior year prepaid | | | | | | | | |
| 3 | 2023-12-31 | Prepaid insurance | 137000 | | 8,591.35 | | | |
| 3 | 2023-12-31 | Insurance | 512570 | | | 2,369.57 | | |
| 3 | 2023-12-31 | insurance | 521570 | | | 2,702.17 | | |
| 3 | 2023-12-31 | insurance-paved | 531570 | | | 1,194.47 | | |
| 3 | 2023-12-31 | insurance-unpaved | 532570 | | | 1,194.47 | | |
| 3 | 2023-12-31 | insurance-winter control | 535570 | | | 1,230.57 | | |
| To record prepaid insurance for the year | | | | | | | | |
| 4 | 2023-12-31 | TS-accum amort-baseline-pv(PLine-Q&R | 183121 | U 02 INFRAS | 2,799.05 | | | |
| 4 | 2023-12-31 | Amortization-roads-paved | 531900 | U 02 INFRAS | | 2,799.05 | | |
| To adjust for prior period accumulated amortization errors in paved roads. | | | | | | | | |
| 5 | 2023-12-31 | GG-accum amort-municipal office | 151201 | U 02 | | 2,089.80 | | |
| 5 | 2023-12-31 | GG-accum amort-Storage Bldg | 151211 | U 02 | | 351.22 | | |
| 5 | 2023-12-31 | PS-accum amort-firehall | 152101 | U 02 | | 1,375.50 | | |
| 5 | 2023-12-31 | TS-Accum Amort Steel Bldg-Paved 30% | 153106 | U 02 | | 308.60 | | |
| 5 | 2023-12-31 | TS-A amort garage paved | 153111 | U 02 | | 304.83 | | |
| 5 | 2023-12-31 | TS-Accum Amort SteelBldg-Unpavd 35% | 153206 | U 02 | | 360.04 | | |
| 5 | 2023-12-31 | TS-A amort garage unpaved | 153211 | U 02 | | 938.97 | | |
| 5 | 2023-12-31 | TS-A amort garage winter control | 153501 | U 02 | | 938.97 | | |
| 5 | 2023-12-31 | TS-AccumAmort SteelBldg-WinCtrl 35% | 153506 | U 02 | | 360.04 | | |
| 5 | 2023-12-31 | RC-accum amort-washroom twin lks | 158111 | U 02 | | 512.52 | | |
| 5 | 2023-12-31 | RC-A amort washroom Milford Haven | 158121 | U 02 | | 139.23 | | |
| 5 | 2023-12-31 | PS-accum amort-tumout gear | 162101 | U 02 | | 400.68 | | |
| 5 | 2023-12-31 | PS-accum amort-tumout gear | 162101 | U 02 | | 428.66 | | |
| 5 | 2023-12-31 | TS-A amort float paved roads | 163101 | U 02 | | 143.05 | | |
| 5 | 2023-12-31 | TS-Accum Amort-Float-Roads-Unpaved | 163201 | U 02 | | 333.77 | | |
| 5 | 2023-12-31 | RC-Accum Amort - Lawn Tractor | 168101 | U 02 | | 504.73 | | |
| 5 | 2023-12-31 | PS-accum amort-tanker-fire | 172101 | U 02 | | 3,539.74 | | |
| 5 | 2023-12-31 | PS-accum amort Pumper Truck - 1995 | 172121 | U 02 | | 1,931.68 | | |
| 5 | 2023-12-31 | TS-accum amort-plow truck | 173101 | U 02 | | 4,835.93 | | |
| 5 | 2023-12-31 | TS-accum amort-JD tractor-paved 40% | 173126 | U 02 | | 2,278.60 | | |
| 5 | 2023-12-31 | TS-Accum Amort-Backhoe-paved 30% | 173136 | U 02 | | 2,773.87 | | |
| 5 | 2023-12-31 | TS-accum amort-plow truck | 173201 | U 02 | | 4,835.93 | | |
| 5 | 2023-12-31 | TS-accum amort-grader-unpaved | 173211 | U 02 | | 2,625.50 | | |
| 5 | 2023-12-31 | TS-accum amort-JD tractor unpav 40% | 173226 | U 02 | | 2,278.60 | | |
| 5 | 2023-12-31 | TS-Accum Amort-Backhoe-Unpaved 30% | 173236 | U 02 | | 2,773.87 | | |
| 5 | 2023-12-31 | TS-accum amort-plowtruck-winter cont | 173501 | U 02 | | 5,447.91 | | |
| 5 | 2023-12-31 | TS-accum amort-grader-winter-x sdwk | 173511 | U 02 | | 1,125.23 | | |
| 5 | 2023-12-31 | TS-accum amort-JD tractor-W Ctrl 20% | 173526 | U 02 | | 1,139.30 | | |
| 5 | 2023-12-31 | TS-Accum Amort-Backhoe-WinterCtrl40% | 173536 | U 02 | | 3,698.50 | | |
| 5 | 2023-12-31 | TS-accum amort-canoe point rd-paved | 183101 | U 02 | | 596.00 | | |
| 5 | 2023-12-31 | TS-accum amort-canoe point rd-paved | 183101 | U 02 | | 1,361.91 | | |
| 5 | 2023-12-31 | TS-accum amort-neal dr-paved | 183106 | U 02 | | 3,185.09 | | |
| 5 | 2023-12-31 | TS-accum amort-Ellwood Blvd-paved | 183108 | U 02 | | 10,071.20 | | |
| 5 | 2023-12-31 | TS-accum amort-MilfordHavenRd-paved | 183116 | U 02 | | 8,594.00 | | |
| 5 | 2023-12-31 | TS-accum amort-baseline-pv(PLine-Q&R | 183121 | U 02 | | 1,508.16 | | |
| 5 | 2023-12-31 | TS-accum amort-baseline-pv(PLine-Q&R | 183121 | U 02 | | 662.79 | | |
| 5 | 2023-12-31 | TS-accum amort-baseline-pv(PLine-Q&R | 183121 | U 02 | | 3,707.27 | | |
| 5 | 2023-12-31 | TS-accum amort-baseline-pv(PLine-Q&R | 183121 | U 02 | | 1,619.27 | | |
| 5 | 2023-12-31 | TS-accum amort-baseline-pv(PLine-Q&R | 183121 | U 02 | | 4,917.50 | | |
| 5 | 2023-12-31 | TS-accum amort-baseline-pv(PLine-Q&R | 183121 | U 02 | | 3,473.67 | | |



10c11

Clerk Report: 2024-09-11-05

Meeting Date: September 11, 2024

Subject: **2024 Draft Budget/Tax Levy Explanation**

Regular Council Meeting

Prepared by: Sara Dinsdale

Thank you for your patience regarding the 2024 Budget. I was able to reach out to BDO LLP for assistance and they provided a new format for our budget this year. There were some 2023 reclassifications that will need to be picked up at the end of 2024 but shouldn't affect the end results. Actuals from 2023 are based off of the audit provided by BDO Canada LLP.

The Budget at a Glance:

Revenues:

Pages 1 to 2

Operating Expenses:

Pages 3 to 4: General Government

Page 5: Protective Services (Fire; Policing; Building Inspection; Emergency Management)

Pages 6 to 8: Roads (broken down between Paved/Unpaved/Winter Control)

Page 9: Environmental Services, Health (APH/Cemetery), Social Services

Page 10: Recreation and Culture

Page 11: Planning & Zoning, TOTAL EXPENSES, NET INCOME and Operating Surplus or Deficit

Page 12: Amortization Summary, Tangible Capital Assets including Trainors Side Rd. Project

Page 13: Summaries: Transfers from Reserves/ Transfer to Reserves

Revenues for 2024 are approximately 20,000.00 less than 2023 mainly due to fewer grants.

We received the unconditional OMPF every year and this year it went down by \$2500.00

We received the NORDS grant of \$63,596 in 2023 that was deferred to 2024 and have received an additional \$62,900 this year.

Operating Expenses – Detailed below are some specific areas that resulted in increases for 2024:

- Council Honoraria-lots of extra meetings this year
- Council Training includes Integrity Commissioner Investigation, plus Pay Equity Evaluation
- Admin Training increased due to Municipal Administration Program enrollment
- Misc Expenses-this includes the office cleaning contract and other sub-contracted resources



- Insurance – increase in premiums
- Legal Fees – includes legal fees incurred due to Integrity Commissioner Investigation
- Building Inspections – increased due to more inspections and increased Tulloch fees
- By-Law Enforcement- increase due to new hire
- Roads wages include 3.1% CPI Increase and all current employees on payroll plus a future new hire
- Emergency Management – increase due to new Contract amount
- Cemetery Wages – increase due to increase in workload
- Cemetery Materials and Supplies – increase due to include new signage and dirt

Page 12: Capital Projects 2024:

Trainors Side Road surfacing is the only project budgeted under Tangible Capital Assets for 2024 at cost of \$155,668.00. The deferred NORDS grant from previous years in the amount of \$63,596.00 plus this year's amount of \$62,900.00 will cover \$126,496.00. The remaining \$70,829.00 of the cost can be covered by the OCIF grant.

I budgeted \$2k to the Cenotaph Reserve as the \$1000.00 contribution was missed last year.

Tax Levy:

The province continued to freeze any reassessment by MPAC. The only increases in assessment enjoyed by the municipality were those relating to new building assessment. As noted in the OPTA worksheet, that increase for 2024 represents a tax increase of \$16,300 in new taxation.

The combined tax rate for 2024 taxation would be .01035865. This represents maintaining the 2024 tax rate at the 2023 level. The last column demonstrates how much more residents would be paying per the corresponding assessment.

The Tax Rate Summary

The included OPTA Tax Analysis spreadsheet is shown using the tax levy in the budget as Municipal taxation: \$774,300 and Grant-in-lieu taxation: \$6275.00-totalling \$780,575. An additional **\$16,300** is raised in new taxation over the 2023 tax levy. This is the amount included in the budget.

Based on overall departmental cost of living increases and other municipal expenses that may be higher than budgeted, I would recommend a 2% tax rate increase. I have also included a second OPTA Tax Analysis using a 2% increase from 2023; Municipal taxation: \$790,806 and Grant-in-lieu taxation: \$6401-totalling \$796,207. This raises \$16,506 in addition to the above; with a total additional taxation amount of **\$32,806**. The increase would result in an increase of an additional \$17.66 raised per \$100,000 in assessment.

Final tax rates need to be in place so Council can adopt the by-law to authorize the Final Tax billing to be run mid September; due by October 31, 2024.

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| Account # | REVENUE | 2023 ACTUAL | 2023 Budget | Difference | 2024 Budget (Initial) | Adjustments and Reclassifications | 2024 Budget (final) |
|-----------|---|--------------|--------------|------------|-----------------------|-----------------------------------|---------------------|
| 401000 | Tax levy-municipal | 757,427.17 | 758,000.00 | (572.83) | 774,300.00 | | 774,300.00 |
| 402000 | Tax Levy-supplemental-municipal | 7,857.20 | 1,000.00 | 6,857.20 | 2,000.00 | | 2,000.00 |
| 403000 | Mun tax write offs | (2,220.39) | (1,000.00) | (1,220.39) | (1,000.00) | | (1,000.00) |
| 405000 | Interim Tax Levy | - | | - | | | - |
| 411000 | Grant-in-lieu-ontario | 5,051.16 | 4,600.00 | 451.16 | 5,051.00 | | 5,051.00 |
| 412000 | Grant-in-lieu-municipal | 1,221.84 | 1,100.00 | 121.84 | 1,224.00 | | 1,224.00 |
| 415000 | Tax levy-school board | 134,504.72 | 134,500.00 | 4.72 | 135,500.00 | | 135,500.00 |
| 415100 | Tax levy-supplemental school board | 1,397.58 | | 1,397.58 | | | - |
| 415200 | Tax levy-french school | 84.15 | 85.00 | (0.85) | 85.00 | | 85.00 |
| 415300 | Tax levy-supplemental-french school | - | | - | | | - |
| 418000 | Board of education | (135,509.65) | (134,500.00) | (1,009.65) | (135,500.00) | | (135,500.00) |
| 418100 | Brd of education-tax write offs | (392.65) | | (392.65) | | | - |
| 419000 | French public school board | - | | - | | | - |
| 419001 | French public school board | - | | - | | | - |
| 419100 | French public tax write offs | (84.15) | (85.00) | 0.85 | (85.00) | | (85.00) |
| 420620 | Ontario - OMPF | 314,100.00 | 314,100.00 | - | 311,600.00 | | 311,600.00 |
| 420630 | Ontario - Cannabis Funds | | | - | | | - |
| 420640 | Ontario - Modernization Grant(Digitization) | 16,812.59 | 0.00 | 16,812.59 | | | - |
| 420645 | Ontario - Covid-19 Restart Grant | | | - | | | - |
| 428700 | Ontario - Fire Training Grant | | | - | | | - |
| 453100 | Ontario - Capital Grant - OCIF | 105,617.00 | 105,615.00 | 2.00 | 100,000.00 | | 100,000.00 |
| 453100 | Ontario - Capital Grant - NORDS | 63,596.96 | 63,600.00 | (3.04) | 62,900.00 | | 62,900.00 |
| 431200 | Canada - Grant - GG (PSDCW AMPlan) | - | 0.00 | - | | | - |
| 461200 | Canada - Capital Grant - Accessibility | - | 0.00 | - | | | - |
| 463100 | Canada - Cap Grant - Rds (AMO-FGT) | - | | - | | | - |
| 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 | 26,837.50 | 26,835.00 | 2.50 | 27,829.39 | | 27,829.39 |
| 442102 | Hilton twp revenue allocations | - | | - | | | - |
| 442700 | Other mun-provincial offences act | 1,465.62 | - | 1,465.62 | 1,500.00 | | 1,500.00 |
| 451100 | Ontario-capital grant-gg | - | | - | | | - |
| 452100 | Ontario-capital grant-fire | - | | - | | | - |

| | 2023 ACTUAL | 2023 Budget | Difference | 2024 Budget (Initial) | Adjustments and Reclassifications | 1000111V) 2024 Budget (final) |
|--|---------------------|---------------------|------------------|-----------------------|--------------------------------------|----------------------------------|
| 453100 Ontario-capital grant-roads | | | | | | |
| 458200 Ontario-capital grant-rec programs | - | | - | | | - |
| 458400 Ontario-capital grant-rec facilitie | - | | - | | | - |
| 461200 Canada-capital grant-gg | - | | - | | | - |
| 462100 Canada-capital grant-fire | - | | - | | | - |
| 463100 Canada-capital grant-roads(inc amo) | - | | - | | | - |
| 468200 Canada-capital grant-rec programs | - | | - | | | - |
| 468400 Canada-capital grant-rec facilities | - | | - | | | - |
| 471100 Fees-tax certificates | | | | | | |
| 472100 Fees-Fire Volunteers | 300.00 | 400.00 | (100.00) | 300.00 | | 300.00 |
| 472110 Hilton twp revenue clearing | 3,455.50 | 300.00 | 3,155.50 | 300.00 | | 300.00 |
| 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 | 500.00 | (200.00) | | | - |
| 473170 Fees-aggregate resources | 2,461.19 | 3,500.00 | (1,038.81) | 300.00 | | 300.00 |
| 473220 Fees- grader rental - unpaved | - | - | - | 2,500.00 | | 2,500.00 |
| 473230 Fees-Truck Rental-unpaved | - | - | - | | | - |
| 473260 Fees - entrance permits - unpaved | - | - | - | | | - |
| 473520 Fees - grader rental - winter ctrl | - | - | - | | | - |
| 473530 Fees - truck rental - winter ctrl | 1,425.00 | 1,450.00 | (25.00) | | | - |
| 478100 Fees-park-subdivider contr-5% lieu | - | - | - | 1,540.00 | | 1,540.00 |
| 478200 Fees-Admissions & other | - | - | - | | | - |
| 478210 Fees-fundraising | 100.00 | 400.00 | (300.00) | | | - |
| 478700 Fees-museum | - | - | - | | | - |
| 478750 Fees- Cemetery - Grace United | 350.00 | - | 350.00 | | | - |
| 479100 Fees-zoning fees | 775.00 | 500.00 | 275.00 | 1,000.00 | | 1,000.00 |
| 479120 Fees-shoreroad applications | - | - | - | 400.00 | | 400.00 |
| 479130 Fees-certificate of compliance | - | - | - | | | - |
| 480100 Lic, permits-building permits | 7,730.00 | 4,000.00 | 3,730.00 | | | - |
| 480410 Lic,permits-trailer permits | - | - | - | 6,400.00 | | 6,400.00 |
| 493000 Penalties & interest on taxes | 11,485.70 | 7,000.00 | 4,485.70 | | | - |
| 495000 Other revenue-miscellaneous | | | | 11,500.00 | | 11,500.00 |
| 496000 Bank interest-general | 7,672.95 | 6,740.00 | 932.95 | | | - |
| 496100 Bank int-oblig reserve fd-park | - | - | - | 7,600.00 | | 7,600.00 |
| 496102 Bank int-oblig-gas tax | - | - | - | | | - |
| 496200 Interest-reserve funds-bank | 23,560.85 | 24,220.00 | (659.15) | | | - |
| 497000 Donations/severances/Shrd sales | - | - | - | 20,000.00 | | 20,000.00 |
| 498000 Gain/Loss-Sale of land & TCA | - | - | - | | | - |
| TOTAL REVENUES | 1,357,382.84 | 1,322,860.00 | 34,522.84 | 1,337,244.39 | - | 1,337,244.39 |

| | 2023 ACTUAL | 2023 Budget | Difference | 2024 Budget (Initial) | Adjustments and Reclassifications | 2024 Budget (final) |
|--|-------------|-------------|------------|-----------------------|-----------------------------------|---------------------|
| EXPENSES | | | | | | |
| GENERAL GOVERNMENT | | | | | | |
| 511100 Council honorariums | 17,650.00 | 14,500.00 | 3,150.00 | 21,600.00 | | 21,600.00 |
| 511480 Council training | 381.60 | - | 381.60 | 27,000.00 | | 27,000.00 |
| 511490 Council travel | 200.00 | 150.00 | 50.00 | 200.00 | | 200.00 |
| 512100 Admin salaries -incl Vac/OT/x mtgs | 135,823.05 | 100,060.00 | 35,763.05 | 90,973.97 | | 90,973.97 |
| Admin Benefit Allocations | | | | (1,422.00) | | (1,422.00) |
| 512100 Administration Life Ins | 2,349.40 | 2,320.00 | 29.40 | 1,422.00 | | 1,422.00 |
| 512101 Office mtce-wages | 1,416.24 | 1,400.00 | 16.24 | - | | - |
| 512210 Admin-cpp | 5,284.47 | 3,750.00 | 1,534.47 | 5,248.82 | | 5,248.82 |
| 512211 Office mtce-CPP | - | - | - | - | | - |
| 512220 Admin-ei | 2,510.66 | 1,700.00 | 810.66 | 2,001.06 | | 2,001.06 |
| 512221 Office mtce-EI | 31.59 | 30.00 | 1.59 | - | | - |
| 512230 Admin-wsib | 9,158.87 | 3,200.00 | 5,958.87 | 3,200.00 | | 3,200.00 |
| 512231 Office mtce-WSIB | - | 50.00 | (50.00) | - | | - |
| 512240 Admin-omers | 11,396.50 | 8,000.00 | 3,396.50 | 8,138.79 | | 8,138.79 |
| 512250 Admin-group | 1,570.84 | 1,800.00 | (229.16) | 1,422.00 | | 1,422.00 |
| 512260 Admin-eh | 1,521.25 | 1,215.00 | 306.25 | 1,500.00 | | 1,500.00 |
| 512261 Office mtce-EHT | 15.58 | 20.00 | (4.42) | - | | - |
| 512330 Misc expenses (Contracts-cleaning, resources etc) | (3,806.49) | - | (3,806.49) | 5,000.00 | | 5,000.00 |
| 512331 Misc expenses-Fire Volunteers | 1,235.65 | 700.00 | 535.65 | 700.00 | | 700.00 |
| 512335 Covid 19 expenses | 4,900.35 | 4,000.00 | 900.35 | - | | - |
| 512340 Capping expense | - | - | - | - | | - |
| 512345 Digitization Project Expenses | 44,692.07 | 33,000.00 | 11,692.07 | - | | - |
| 512347 Tech Support | 306.30 | - | 306.30 | 1,800.00 | | 1,800.00 |
| 512350 Postage | 1,725.95 | 2,000.00 | (274.05) | 1,800.00 | | 1,800.00 |
| 512400 Photocopier maintenance | 1,222.81 | 1,100.00 | 122.81 | 1,030.00 | | 1,030.00 |
| 512410 Office building mtce | 362.72 | 1,000.00 | (637.28) | 1,000.00 | | 1,000.00 |
| 512420 Office Supplies | 681.55 | 500.00 | 181.55 | 800.00 | | 800.00 |
| 512424 Computer equipment/sof | 4,616.52 | 7,700.00 | (3,083.48) | 5,000.00 | | 5,000.00 |
| 512430 Office equipment mtce | - | - | - | 102.65 | | 102.65 |
| 512432 Office furnishing | 274.76 | - | 274.76 | 250.00 | | 250.00 |
| 512440 Subscriptions & dues | 1,506.87 | 1,400.00 | 106.87 | 5,000.00 | | 5,000.00 |
| 512450 Stationary & supplies | 2,594.24 | 2,300.00 | 294.24 | 2,600.00 | | 2,600.00 |
| 512480 Administration training | 75.00 | - | 75.00 | 2,500.00 | | 2,500.00 |
| 512490 Administration travel | 405.00 | 250.00 | 155.00 | 250.00 | | 250.00 |
| 512510 Advertising | 877.17 | 500.00 | 377.17 | 1,300.00 | | 1,300.00 |
| 512512 Audit fees | 19,016.44 | 16,000.00 | 3,016.44 | 20,000.00 | | 20,000.00 |
| 512516 Assessment services | 17,715.44 | 17,750.00 | (34.56) | 18,000.00 | | 18,000.00 |
| 512530 Election | - | - | - | - | | - |
| 512570 Insurance | 11,440.12 | 11,700.00 | (259.88) | 13,807.00 | | 13,807.00 |
| 512580 Legal fees | 5,290.54 | 2,500.00 | 2,790.54 | 14,000.00 | | 14,000.00 |
| 512590 Website maintenance | 1,266.91 | 1,250.00 | 16.91 | 1,250.00 | | 1,250.00 |
| 512612 TCA implementation (Asset Mngment) | 2,101.16 | | | | | |
| | | 2,101.16 | | | | |

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| | 2023 ACTUAL | 2023 Budget | Difference | 2024 Budget (Initial) | Adjustments and Reclassifications | 2024 Budget (final) |
|--|-------------------|-------------------|------------------|-----------------------|--------------------------------------|---------------------|
| 512680 Telephone | 2,356.15 | 2,200.00 | 156.15 | 2,400.00 | | 2,400.00 |
| 512682 Internet | 1,997.11 | 500.00 | 1,497.11 | 1,700.00 | | 1,700.00 |
| 512690 Office utilities | 2,531.25 | 2,500.00 | 31.25 | 2,500.00 | | 2,500.00 |
| 512700 Bank service charges | 825.39 | 800.00 | 25.39 | 850.00 | | 850.00 |
| 512720 Donations/gifts | 6,402.73 | 6,300.00 | 102.73 | 7,000.00 | | 7,000.00 |
| 512900 Amortization-corporate management | 11,521.47 | 11,000.00 | 521.47 | | 11,000.00 | 11,000.00 |
| Sub-total | 333,445.23 | 265,145.00 | 68,300.23 | 271,924.29 | 11,000.00 | 282,924.29 |

100(vii)

| | 2023 ACTUAL | 2023 Budget | Difference | 2024 Budget (Initial) | Adjustments and Reclassifications | 2024 Budget (final) |
|--|-------------------|-------------------|-------------------|-----------------------|-----------------------------------|---------------------|
| PROTECTION PERSONS & PROP | | | | | | |
| 521100 Fire Chief & Deputy Wages | | | | | | |
| 521110 Firefighters-honorarium | 4,200.00 | 4,200.00 | - | | | 4,200.00 |
| 521230 Fire-wsib | 4,500.01 | 4,500.00 | 0.01 | 4,200.00 | | 4,500.00 |
| 521260 Fire-eht | 3,691.28 | 3,500.00 | 191.28 | 4,500.00 | | 4,500.00 |
| 521330 Fire-miscellaneous | 46.37 | 75.00 | (28.63) | 3,700.00 | | 3,700.00 |
| 521400 Truck-repairs and maintenance | 636.44 | 500.00 | 136.44 | 47.00 | | 47.00 |
| 521410 Building maintenance | 1,062.37 | 2,000.00 | (937.63) | 500.00 | | 500.00 |
| 521420 Compressor maintenance | 74.72 | 200.00 | (125.28) | 2,000.00 | | 2,000.00 |
| 521438 Prevention | - | 1,000.00 | (1,000.00) | 500.00 | | 500.00 |
| 521450 Equipment/purchases/re | 1,609.81 | 500.00 | 1,109.81 | 1,200.00 | | 1,200.00 |
| 521460 Truck-fuel | - | 2,700.00 | (2,700.00) | 800.00 | | 800.00 |
| 521470 Turnout gear | 814.50 | 500.00 | 314.50 | 4,100.00 | | 4,100.00 |
| 521475 SCBAs | 2,244.82 | 2,000.00 | 244.82 | 500.00 | | 500.00 |
| 521480 Training and seminars | - | - | - | - | | - |
| 521490 Mileage | - | - | - | - | | - |
| 521512 Audit fees | - | - | - | - | | - |
| | 1,116.05 | 1,100.00 | 16.05 | - | | - |
| 521570 Insurance | 12,224.58 | 12,800.00 | (575.42) | 1,200.00 | | 1,200.00 |
| 521590 Mutual aid | - | - | - | 15,200.00 | | 15,200.00 |
| 521600 Hydrant maintenance | 1,600.00 | 1,600.00 | - | - | | - |
| 521610 Inspections re equipment testing | 1,222.64 | 2,000.00 | (777.36) | 1,600.00 | | 1,600.00 |
| 521680 Telephone | - | - | - | 2,000.00 | | 2,000.00 |
| | - | - | - | - | | - |
| 521682 Communications expense | 407.84 | 2,300.00 | (1,892.16) | 2,400.00 | | 2,400.00 |
| 521690 Power | 2,440.02 | 2,300.00 | 140.02 | 2,500.00 | | 2,500.00 |
| 521900 Amortization-fire | 7,577.26 | 7,500.00 | 77.26 | - | | - |
| 522600 Policing | 80,214.48 | 81,000.00 | (785.52) | 81,000.00 | 7,500.00 | 81,000.00 |
| 522610 Provincial Offences Act Exp. | - | - | - | - | | - |
| 524600 Bylaw Enforcement Contracted | - | - | - | 500.00 | | 500.00 |
| 524610 Bylaw Enforcement-Mileage | - | - | - | 500.00 | | 500.00 |
| 524620 Bylaw Enforcement-Materials & Supp | 89.75 | - | 89.75 | 100.00 | | 100.00 |
| 525510 Algoma veterinary com | 60.14 | 60.00 | 0.14 | 60.14 | | 60.14 |
| 525600 Building inspections-contracted | 16,489.91 | 14,000.00 | 2,489.91 | 18,000.00 | | 18,000.00 |
| 525610 Building inspection-mileage | 2,599.55 | 2,000.00 | 599.55 | 2,600.00 | | 2,600.00 |
| 525620 Building inspections-materials&supp | - | - | - | - | | - |
| 526320 Emergency measures-mat & supplies | - | - | - | - | | - |
| 526510 Emergency measures-advertising | - | - | - | - | | - |
| 526620 Emergency response-911 | 159.74 | 200.00 | (40.26) | - | | - |
| 526640 Emergency management | 645.81 | 1,500.00 | (854.19) | 200.00 | | 200.00 |
| Sub-total | 145,728.09 | 150,035.00 | (4,306.91) | 151,907.14 | 7,500.00 | 159,407.14 |

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| | 2023 ACTUAL | 2023 Budget | Difference | 2024 Budget (Initial) | Adjustments and Reclassifications | 2024 Budget (final) |
|---|-------------|-------------|------------|-----------------------|-----------------------------------|---------------------|
| ROADS OPERATING | | | | | | |
| 531100 Roads-wages-paved 25% | | | | | | |
| 531101 Road Wages Program Allocation | 111,505.53 | 94,930.00 | 16,575.53 | | | |
| 531201 Road Benefits Allocation | (83,629.15) | (74,000.00) | (9,629.15) | 164,450.00 | | 164,450.00 |
| 531210 Roads-cpp-paved | | (20,525.00) | 20,525.00 | | (123,337.00) | (123,337.00) |
| 531220 Roads-ei-paved | 5,283.84 | 5,190.00 | 93.84 | - | (25,935.00) | (25,935.00) |
| 531230 Roads-wsib-paved | 2,033.27 | 2,070.00 | (36.73) | 8,953.64 | | 8,953.64 |
| 531240 Roads-omers-paved | - | 3,500.00 | (3,500.00) | 2,618.40 | | 2,618.40 |
| 531250 Roads-group-paved | 8,871.97 | 9,800.00 | (928.03) | 5,600.00 | | 5,600.00 |
| 531260 roads-eht-paved | 5,343.35 | 5,700.00 | (356.65) | 17,401.92 | | 17,401.92 |
| 531330 Roads-miscellaneous-paved 35% | 1,227.66 | 1,120.00 | 107.66 | 780.00 | | 780.00 |
| 531350 Grader maintenance-paved | 290.44 | 175.00 | 115.44 | 1,300.00 | | 1,300.00 |
| 531352 Grader fuel-paved | - | - | - | 900.00 | | 900.00 |
| 531360 Truck maintenance-paved 30% | - | - | - | 300.00 | | 300.00 |
| 531362 Truck fuel-paved incl pick-up | 2,102.01 | 2,700.00 | (597.99) | - | | - |
| 531370 Tractor maintenance | 3,587.45 | 4,500.00 | (912.55) | 2,200.00 | | 2,200.00 |
| 531380 Excavator maintenance | - | 200.00 | (200.00) | 4,500.00 | | 4,500.00 |
| 531390 Misc equipment expense-paved 35% | 149.62 | 1,500.00 | (1,350.38) | 200.00 | | 200.00 |
| 531420 Calcium chloride | 5.78 | 175.00 | (169.22) | 1,500.00 | | 1,500.00 |
| 531424 Culverts | - | - | - | 600.00 | | 600.00 |
| 531428 Gravel-paved | - | - | - | - | | - |
| 531430 Sand-paved | - | - | - | 200.00 | | 200.00 |
| 531440 Misc materials-paved 30% | - | - | - | - | | - |
| 531450 Signs & posts-paved 40% | - | - | - | - | | - |
| 531460 Hard top patching 100% | - | 175.00 | (175.00) | - | | - |
| 531464 Shop supplies-paved 30% | - | 2,000.00 | (2,000.00) | 175.00 | | 175.00 |
| 531470 Small tools 33% | 484.80 | 300.00 | 184.80 | 2,000.00 | | 2,000.00 |
| 531480 Training & seminars-paved 33% | - | 175.00 | (175.00) | 300.00 | | 300.00 |
| 531481 Memberships- Paved - 25% | - | - | - | 175.00 | | 175.00 |
| 531490 Mileage 33% | - | - | - | - | | - |
| 531520 Equipment rental-paved 55% | - | - | - | 160.00 | | 160.00 |
| 531570 Insurance-paved 33% | - | - | - | - | | - |
| 531580 Surface Treatment-paved 100% | 6,033.03 | 5,775.00 | 258.03 | - | | - |
| 531680 Telephone-paved 30% | - | - | - | 5,855.00 | | 5,855.00 |
| 531690 Utilities-paved 20% | 407.79 | 450.00 | (42.21) | - | | - |
| 531900 Amortization-roads-paved | 680.65 | 800.00 | (119.35) | 420.00 | | 420.00 |
| | 152,312.24 | 128,500.00 | 23,812.24 | 700.00 | | 700.00 |
| | | | | | 155,000.00 | 155,000.00 |

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| | 2023 ACTUAL | 2023 Budget | Difference | 2024 Budget (Initial) | Adjustments and Reclassifications | 2024 Budget (final) |
|---|-------------|-------------|-------------|-----------------------|-----------------------------------|---------------------|
| 532100 Roads-Wages-unpaved 45% | 50,177.49 | 49,000.00 | 1,177.49 | | | |
| 532200 Roads-Benefits-unpaved 45% | - | 13,875.00 | (13,875.00) | | 74,002.00 | 74,002.00 |
| 532330 Roads-miscellaneous-unpaved 35% | 290.44 | 175.00 | 115.44 | | 15,561.00 | 15,561.00 |
| 532350 Grader maintenance-unpaved 70% | 700.86 | 700.00 | 0.86 | 300.00 | | 300.00 |
| 532352 Grader fuel-unpaved - 70% | 2,828.76 | 3,500.00 | (671.24) | 700.00 | | 700.00 |
| 532360 Truck maintenance-unpaved 30% | 2,102.01 | 2,700.00 | (597.99) | 3,500.00 | | 3,500.00 |
| 532362 Truck fuel-unpaved 30% | 3,288.25 | 4,500.00 | (1,211.75) | 2,200.00 | | 2,200.00 |
| 532370 Tractor maintenance-unpaved 40% | - | 200.00 | (200.00) | 4,500.00 | | 4,500.00 |
| 532380 Excavator maintenance-unpaved 75% | 448.87 | 3,500.00 | (3,051.13) | 200.00 | | 200.00 |
| 532390 Misc equipment expense-unpaved 35% | 5.78 | 175.00 | (169.22) | 3,500.00 | | 3,500.00 |
| 532420 Calcium Chloride-unpaved 100% | 10,904.33 | 11,000.00 | (95.67) | 175.00 | | 175.00 |
| 532424 Culverts-unpaved 80% | - | - | - | - | | - |
| 532428 Gravel-unpaved 100% | - | 1,000.00 | (1,000.00) | - | | - |
| 532440 Misc materials-unpaved 35% | - | - | - | 19,000.00 | | 19,000.00 |
| 532450 Signs & Posts-unpaved 60% | - | 325.00 | (325.00) | - | | - |
| 532464 Shop supplies-unpaved 35% | - | 350.00 | 214.66 | - | | - |
| 532470 Small Tools - Unpaved 33% | 564.66 | 175.00 | (175.00) | 600.00 | | 600.00 |
| 532480 Training & seminars-unpaved 33% | - | - | - | 175.00 | | 175.00 |
| 532481 Memberships- Unpaved - 45% | - | - | - | - | | - |
| 532490 Mileage - unpaved 33% | - | - | - | - | | - |
| 532520 Equipment rental-unpaved 45% | - | - | - | - | | - |
| 532570 Insurance-unpaved 33% | - | - | - | - | | - |
| 532680 Telephone-unpaved 50% | 6,033.03 | 5,775.00 | 258.03 | - | | - |
| 532690 Utilities-unpaved 20% | 683.41 | 750.00 | (66.59) | 5,855.00 | | 5,855.00 |
| 532900 Amortization-roads-unpaved | 680.64 | 800.00 | (119.36) | 700.00 | | 700.00 |
| 533900 Amortization-roads-structures | 13,018.59 | 31,250.00 | (18,231.41) | 700.00 | | 700.00 |
| 534900 Amortization-traffic&roadside mtce | - | - | - | - | 13,000.00 | 13,000.00 |
| | - | - | - | - | | - |

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| | 2023 ACTUAL | 2023 Budget | Difference | 2024 Budget (Initial) | Adjustments and Reclassifications | 2024 Budget (final) |
|--|-------------------|-------------------|-------------------|-----------------------|-----------------------------------|---------------------|
| 535100 Roads-Wages-winter control 30% | 33,451.66 | 25,000.00 | 8,451.66 | | | |
| 535200 Roads-Benefits-winter control 30% | - | 6,650.00 | (6,650.00) | | 49,335.00 | 49,335.00 |
| 535330 Roads-misc-winter control 30% | 248.90 | 150.00 | 98.90 | | 10,374.00 | 10,374.00 |
| 535350 Grader mtce- winter control 30% | 300.36 | 300.00 | 0.36 | 250.00 | | 250.00 |
| 535352 Grader fuel-winter control 30% | 1,211.13 | 1,500.00 | (288.87) | 300.00 | | 300.00 |
| 535360 Truck mtce. winter control 40% | 2,802.55 | 3,600.00 | (797.45) | 1,500.00 | | 1,500.00 |
| 535362 Truck fuel-winter control 40% | 4,583.54 | 6,000.00 | (1,416.46) | 3,600.00 | | 3,600.00 |
| 535370 Tractor mtce - winter control 20% | - | 100.00 | (100.00) | 6,000.00 | | 6,000.00 |
| 535390 Misc equip exp winter control 30% | 4.94 | 150.00 | (145.06) | 100.00 | | 100.00 |
| 535430 Sand-winter control 100% | 5,358.13 | 10,000.00 | (4,641.87) | 150.00 | | 150.00 |
| 535440 Misc materials-winter control 35% | - | - | - | 10,000.00 | | 10,000.00 |
| 535464 Shop supplies-winter control 35% | 566.76 | 350.00 | 216.76 | - | | - |
| 535470 Small Tools - Winter Control 34% | - | 150.00 | (150.00) | 600.00 | | 600.00 |
| 535480 Training & sem winter control 34% | - | - | - | 150.00 | | 150.00 |
| 535481 Memberships- Winter control- 30% | - | - | - | - | | - |
| 535490 Mileage - winter control 34% | - | - | - | - | | - |
| 535530 Equip rental-winter control 100% | - | - | - | - | | - |
| 535570 Insurance-winter control 34% | - | - | - | - | | - |
| 535680 Telephone-winter control 20% | 4,839.51 | 5,950.00 | (1,110.49) | - | | - |
| 535690 Utilities-winter control 60% | 270.70 | 300.00 | (29.30) | 6,032.00 | | 6,032.00 |
| 535900 Amortization-winter ctrl-excpt sdwk | 2,015.21 | 2,400.00 | (384.79) | 300.00 | | 300.00 |
| Sub-total | 377,780.74 | 381,260.00 | (3,479.26) | 294,775.96 | 13,700.00 | 476,475.96 |

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| | 2023 ACTUAL | 2023 Budget | Difference | 2024 Budget (Initial) | Adjustments and Reclassifications | 2024 Budget (final) |
|--|--------------------|-------------------|-------------------|-----------------------|-----------------------------------|---------------------|
| ENVIRONMENTAL SERVICES | | | | | | |
| 546600 Dump expense | | | | | | |
| 546610 Special waste disposal | 35,742.65 | 41,000.00 | (5,257.35) | | | |
| 547600 Recycling | - | - | - | 41,000.00 | | 41,000.00 |
| 547600 Recycling rebate | 17,485.52 | 14,000.00 | 3,485.52 | | | |
| Sub-total | (11,089.39) | (9,000.00) | (2,089.39) | 18,000.00 | | 18,000.00 |
| | 42,138.78 | 46,000.00 | (3,861.22) | (9,000.00) | | (9,000.00) |
| | | | | 50,000.00 | | 50,000.00 |
| HEALTH SERVICES | | | | | | |
| 551800 Algoma health unit-external tsf | | | | | | |
| 552800 Sault area hospital-external tsf | 15,448.00 | 15,500.00 | (52.00) | | | |
| 553800 Ambulance services | - | - | - | 16,375.00 | | 16,375.00 |
| 555100 Cemetery - wages | - | - | - | - | | - |
| 555210 Cemetery-cpp | 1,503.60 | 1,500.00 | 3.60 | - | | - |
| 555220 Cemetery - ei | 54.75 | 40.00 | 14.75 | 2,000.00 | | 2,000.00 |
| | 34.26 | 40.00 | (5.74) | 115.00 | | 115.00 |
| 555230 Cemetery - wsib | - | 50.00 | (50.00) | 22.00 | | 22.00 |
| 555240 Cemetery - OMERS | - | - | - | 61.00 | | 61.00 |
| 555260 Cemetery - eht | 58.01 | 150.00 | (91.99) | 135.00 | | 135.00 |
| 555320 Cemetery - materials and supplies | 16.53 | 20.00 | (3.47) | 22.00 | | 22.00 |
| 555600 Cemetery - maintenance-contracted | 1,355.37 | 1,500.00 | (144.63) | 1,400.00 | | 1,400.00 |
| Sub-total | - | - | - | 1,400.00 | | 1,400.00 |
| | 18,470.52 | 18,800.00 | (329.48) | - | | - |
| | | | | 20,130.00 | | 20,130.00 |
| SOCIAL SERVICES | | | | | | |
| 561800 General welfare-external tsf | | | | | | |
| 562800 Homes for the aged-external tsf | 311,480.00 | 311,500.00 | (20.00) | | | |
| 563800 Child care-external tsf | - | - | - | 311,500.00 | | 311,500.00 |
| 571800 Social housing-external tsf | - | - | - | - | | - |
| Sub-total | - | - | - | - | | - |
| | 311,480.00 | 311,500.00 | (20.00) | - | | - |
| | | | | 311,500.00 | | 311,500.00 |

| | 2023 ACTUAL | 2023 Budget | Difference | 2024 Budget (Initial) | Adjustments and Reclassifications | 2024 Budget (final) |
|--|------------------|------------------|-----------------|-----------------------|-----------------------------------|---------------------|
| RECREATION & CULTURE | | | | | | |
| 581100 Parks-wages | | | | | | |
| 581210 Parks-cpp | 1,288.80 | | | | | |
| 581220 Parks-ei | 24.60 | 800.00 | 488.80 | | | |
| 581230 Parks-wsib | 29.35 | 10.00 | 14.60 | 1,300.00 | | 1,300.00 |
| 581240 Parks - OMERS | - | 20.00 | 9.35 | 25.00 | | 25.00 |
| 581260 Parks-eh | 58.02 | 25.00 | (25.00) | 30.00 | | 30.00 |
| 581320 Parks-main/services | 14.16 | 100.00 | (41.98) | 25.00 | | 25.00 |
| 581900 Amortization-parks | 364.49 | 10.00 | 4.16 | 117.00 | | 117.00 |
| 582100 Recreation programs-wages | 701.80 | 1,000.00 | (635.51) | 15.00 | | 15.00 |
| 582210 Recreation programs-cpp | - | 1,200.00 | (498.20) | 1,300.00 | | 1,300.00 |
| 582220 Recreation programs-ei | - | - | - | - | 700.00 | 700.00 |
| 582260 Recreation programs-eh | - | - | - | - | | - |
| 582320 Fundraising expense | - | - | - | - | | - |
| 582330 Recreation programs-miscellaneous | - | - | - | - | | - |
| 582450 Adult programs | 560.00 | - | - | - | | - |
| 582460 Children's programs | - | 500.00 | 60.00 | 500.00 | | - |
| 582470 Special events | 1,234.18 | - | - | - | | 500.00 |
| 582510 Advertising | - | 1,500.00 | (265.82) | - | | - |
| 583100 Recreation facilities-wages | - | - | - | 1,300.00 | | - |
| 583210 Recreation facilitation-cpp | - | - | - | 500.00 | | 1,300.00 |
| 583220 Recreation facilitation-ei | - | - | - | - | | 500.00 |
| 583230 Recreation facilities-wsib | - | - | - | - | | - |
| 583260 Recreation facilitation-eh | - | - | - | - | | - |
| 583690 Recreation facil-power-milford havn | - | - | - | - | | - |
| 585800 Library-external transfer | 879.35 | - | - | - | | - |
| 586100 Museum-wages | 17,719.00 | 700.00 | 179.35 | - | | - |
| 586320 Museum-materials & supplies | - | 17,720.00 | (1.00) | 900.00 | | 900.00 |
| 586600 Museum-contracted services | - | - | - | 19,020.00 | | 19,020.00 |
| 587800 Cenotaph - External transfer | 6,419.00 | - | - | - | | - |
| Sub-total | 29,292.75 | 29,985.00 | (692.25) | 7,800.00 | 700.00 | 33,532.00 |

| | 2023 ACTUAL | 2023 Budget | Difference | 2024 Budget (Initial) | Adjustments and Reclassifications | 2024 Budget (final) |
|--|---------------------|---------------------|--------------------|-----------------------|-----------------------------------|---------------------|
| PLANNING & ZONING | | | | | | |
| 591320 Planning materials & supplies | 790.19 | - | 790.19 | | | |
| 591500 Planning - AMP - contracted service | 3,074.00 | 3,075.00 | (1.00) | 800.00 | | 800.00 |
| 591800 Planning board-external transfer | | | | 3,075.00 | | 3,075.00 |
| 593320 Horticultural society | 400.00 | 400.00 | - | | | |
| Sub-total | 4,264.19 | 3,475.00 | 789.19 | 400.00 | | - |
| TOTAL EXPENSE | 1,262,600.30 | 1,206,200.00 | 56,400.30 | 4,275.00 | | 400.00 |
| NET INCOME | 94,782.54 | 116,660.00 | (21,877.46) | 1,137,344.39 | 200,900.00 | 1,338,244.39 |
| PSAB ADJUSTMENTS (below) | | | | | | |
| add back amortization | | | | 199,900.00 | (200,900.00) | (1,000.00) |
| Less TCA purchases roads | 198,841.31 | 193,150.00 | 5,691.31 | | | |
| Transfers from reserves | (240,225.04) | (223,600.00) | (16,625.04) | | | |
| Transfers to reserves | 157,500.61 | 35,700.00 | 121,800.61 | (155,668.00) | 200,900.00 | 200,900.00 |
| Deferred revenue | (147,302.46) | (57,310.00) | (89,992.46) | | - | (155,668.00) |
| Loan proceeds | (63,596.96) | (64,600.00) | 1,003.04 | (37,000.00) | - | - |
| Loan payments - principal | | | | (7,232.00) | - | (37,000.00) |
| | | | | | - | (7,232.00) |
| OPERATING SURPLUS OR DEFICIT | 0.00 | - | 0.00 | (0.00) | - | (0.00) |

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| | 2023 ACTUAL | 2023 Budget | Difference | 2024 Budget (Initial) | Adjustments and Reclassifications | 2024 Budget (final) |
|---|-------------------|-------------------|------------------|-----------------------|-----------------------------------|---------------------|
| AMORTIZATION | | | | | | |
| 512900 Amortization - corporate management | 11,521.47 | 11,000.00 | 521.47 | - | 11,000.00 | 11,000.00 |
| 521900 Amortization-fire | 7,577.26 | 7,500.00 | 77.26 | - | 7,500.00 | 7,500.00 |
| 531900 Amortization-roads-paved | 152,312.24 | 128,500.00 | 23,812.24 | - | 155,000.00 | 155,000.00 |
| 532900 Amortization-roads-unpaved | 13,018.59 | 31,250.00 | (18,231.41) | - | 13,000.00 | 13,000.00 |
| 533900 Amortization-roads-structures | - | - | - | - | - | - |
| 534900 Amortization-traffic&roadside mtce | - | - | - | - | - | - |
| 535900 Amortization-winter ctrl-excpt sdwk | 13,709.95 | 13,700.00 | 9.95 | - | - | - |
| 581900 Amortization-parks | 701.80 | 1,200.00 | (498.20) | - | 13,700.00 | 13,700.00 |
| Total amortization | 198,841.31 | 193,150.00 | 5,691.31 | - | 700.00 | 700.00 |
| TANGIBLE CAPITAL ASSETS | | | | | | |
| Base Line - from MTO to 200 | 41,292.49 | 38,750.00 | 2,542.49 | - | - | - |
| 20th Side Road - from Hilton Road to K line | 39,443.15 | 35,950.00 | 3,493.15 | - | - | - |
| M&N Road - from Base Line to Landfill | 27,615.43 | 27,700.00 | (84.57) | - | - | - |
| Red Maple Drive including turnaround | 128,555.93 | 121,200.00 | 7,355.93 | - | - | - |
| 20th Side Road | 3,318.04 | - | 3,318.04 | - | - | - |
| Trainor's Side Road | - | - | - | - | - | - |
| Total TCA purchases | 240,225.04 | 223,600.00 | 16,625.04 | 155,668.00 | - | 155,668.00 |
| | | | | 155,668.00 | - | 155,668.00 |

10d)i)

HILTON TOWNSHIP - OPTA TAX ANALYSIS Using Total Levy \$780,575
Maintain Tax Rate at 2023 Level

06-Sep-24

| | *1* | *2* | *3* | *4* | *5* | *6* | *7* | *8* | *9* |
|-------------------------|--------------------|-------------------|---------------|-----------------|------------------------------|----------------|----------------|-------------------------------------|----------------|
| Taxable Class | Current Value Asst | Transition Ratios | Tax Reduction | New Trans Ratio | CVA Weighted by Trans Ratios | Percent Share | 2024 Taxes | Effective Tax Rates | Proof (1*8) |
| Res/Farm | 89,046,700 | 1.0000 | | 1.0000 | 89,046,700 | 98.74% | 770,727 | 0.00865531 | 770,727 |
| Multi-Res | | | | | 0 | 0.00% | 0 | | 0 |
| Comm.Occupied | 21,100 | 1.2174 | | 1.2174 | 25,687 | 0.03% | 222 | 0.01053698 | 222 |
| Comm. Excess Land | 13,900 | 1.2174 | 0.30 | 0.8522 | 11,845 | 0.01% | 103 | 0.00737588 | 103 |
| Comm.Vac.Lands | 14,200 | 1.2174 | 0.30 | 0.8522 | 12,101 | 0.01% | 105 | 0.00737588 | 105 |
| Sub Total | 49,200 | | | | 49,633 | 0.06% | 430 | | 430 |
| Ind.Occupied | 166,400 | 1.1000 | | 1.1000 | 183,040 | 0.20% | 1,584 | 0.00952084 | 1,584 |
| Ind.Excess Land | 0 | 1.1000 | 0.35 | 0.7150 | 0 | 0.00% | 0 | 0.00618855 | 0 |
| Ind.Vac.Lands | 0 | 1.1000 | 0.35 | 0.7150 | 0 | 0.00% | 0 | 0.00618855 | 0 |
| Industrial (New Constr) | | | | | | | | | |
| Sub Total | 166,400 | | | | 183,040 | 0.20% | 1,584 | | 1,584 |
| Pipelines | 0 | | | | 0 | 0.00% | 0 | 0.00000000 | 0 |
| Farmlands | 227,000 | 0.2500 | | 0.2500 | 56,750 | 0.06% | 491 | 0.00216383 | 491 |
| Managed Forest | 493,400 | 0.2500 | | 0.2500 | 123,350 | 0.14% | 1,068 | 0.00216383 | 1,068 |
| Exempt | 1,468,700 | | | | | | | | |
| Total Taxable | 91,451,400 | | | | 89,459,473 | 99.20% | 774,300 | | 774,300 |
| | | | | | | | | <i>Mun Levy increase of \$16300</i> | |
| PAYMENTS IN LIEU | | | | | | | | | |
| Res/Farm | 44,500 | 1.0000 | | 1.0000 | 44,500 | 0.05% | 385 | 0.00865531 | 385 |
| Multi-Res. | 0 | | | | 0 | 0.00% | 0 | 0.00000000 | 0 |
| Comm.Occupied | 559,000 | 1.2174 | | 1.2174 | 680,527 | 0.75% | 5,890 | 0.01053698 | 5,890 |
| Comm.Excess Land | 0 | 1.2174 | 0.30 | 0.8522 | 0 | 0.00% | 0 | 0.00000000 | 0 |
| Comm.Vac.Land | 0 | 1.2174 | 0.30 | 0.8522 | 0 | 0.00% | 0 | 0.00000000 | 0 |
| Sub Total | 559,000 | | | | 680,527 | 0.75% | 5,890 | | 5,890 |
| 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 |
| Sub Total | 0 | | | | 0 | 0.00% | 0 | | 0 |
| Pipelines | 0 | | | | 0 | 0.00% | 0 | 0.00000000 | 0 |
| Farmlands | 0 | 0.2500 | | 0.2500 | 0 | 0.00% | 0 | 0.00000000 | 0 |
| Managed Forests | 0 | 0.2500 | | 0.2500 | 0 | 0.00% | 0 | 0.00000000 | 0 |
| TOTAL PIL | 603,500 | | | | 725,027 | 0.80% | 6,275 | | 6,275 |
| GRAND TOTAL | 92,054,900 | | | | 90,184,500 | 100.00% | 780,575 | | 780,575 |

1003115

HILTON TOWNSHIP - OPTA TAX ANALYSIS (September 5, 2024) Using Total Levy \$796,207
2% Increase from 2023

| 06-Sep-24 | *1* | *2* | *3* | *4* | *5* | *6* | *7* | *8* | *9* |
|-------------------------|--------------------|-------------------|---------------|-----------------|------------------------------|----------------|----------------|-------------------------------------|----------------|
| Taxable Class | Current Value Asst | Transition Ratios | Tax Reduction | New Trans Ratio | CVA Weighted by Trans Ratios | Percent Share | 2024 Taxes | Effective Tax Rates | Proof (1*8) |
| Res/Farm | 89,046,700 | 1.0000 | | 1.0000 | 89,046,700 | 98.74% | 786,162 | 0.00882865 | 786,162 |
| Multi-Res | | | | | 0 | 0.00% | 0 | | 0 |
| Comm.Occupied | 21,100 | 1.2174 | | 1.2174 | 25,687 | 0.03% | 227 | 0.01074799 | 227 |
| Comm. Excess Land | 13,900 | 1.2174 | 0.30 | 0.8522 | 11,845 | 0.01% | 105 | 0.00752360 | 105 |
| Comm.Vac.Lands | 14,200 | 1.2174 | 0.30 | 0.8522 | 12,101 | 0.01% | 107 | 0.00752360 | 107 |
| Sub Total | 49,200 | | | | 49,633 | 0.06% | 438 | | 438 |
| Ind.Occupied | 166,400 | 1.1000 | | 1.1000 | 183,040 | 0.20% | 1,616 | 0.00971151 | 1,616 |
| Ind.Excess Land | 0 | 1.1000 | 0.35 | 0.7150 | 0 | 0.00% | 0 | 0.00631248 | 0 |
| Ind.Vac.Lands | 0 | 1.1000 | 0.35 | 0.7150 | 0 | 0.00% | 0 | 0.00631248 | 0 |
| Industrial (New Constr) | | | | | | | | | |
| Sub Total | 166,400 | | | | 183,040 | 0.20% | 1,616 | | 1,616 |
| Pipelines | 0 | | | | 0 | 0.00% | 0 | 0.00000000 | 0 |
| Farmlands | 227,000 | 0.2500 | | 0.2500 | 56,750 | 0.06% | 501 | 0.00220716 | 501 |
| Managed Forest | 493,400 | 0.2500 | | 0.2500 | 123,350 | 0.14% | 1,089 | 0.00220716 | 1,089 |
| Exempt | 1,468,700 | | | | | | | | |
| Total Taxable | 91,451,400 | | | | 89,459,473 | 99.20% | 790,806 | | 789,806 |
| | | | | | | | | <i>Mun Levy increase of \$32806</i> | |
| PAYMENTS IN LIEU | | | | | | | | | |
| Res/Farm | 44,500 | 1.0000 | | 1.0000 | 44,500 | 0.05% | 393 | 0.00882865 | 393 |
| Multi-Res | 0 | | | | 0 | 0.00% | 0 | 0.00000000 | 0 |
| Comm.Occupied | 559,000 | 1.2174 | | 1.2174 | 680,527 | 0.75% | 6,008 | 0.01074799 | 6,008 |
| Comm.Excess Land | 0 | 1.2174 | 0.30 | 0.8522 | 0 | 0.00% | 0 | 0.00000000 | 0 |
| Comm.Vac.Land | 0 | 1.2174 | 0.30 | 0.8522 | 0 | 0.00% | 0 | 0.00000000 | 0 |
| Sub Total | 559,000 | | | | 680,527 | 0.75% | 6,008 | | 6,008 |
| 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 |
| Sub Total | 0 | | | | 0 | 0.00% | 0 | | 0 |
| Pipelines | 0 | | | | 0 | 0.00% | 0 | 0.00000000 | 0 |
| Farmlands | 0 | 0.2500 | | 0.2500 | 0 | 0.00% | 0 | 0.00000000 | 0 |
| Managed Forests | 0 | 0.2500 | | 0.2500 | 0 | 0.00% | 0 | 0.00000000 | 0 |
| TOTAL PIL | 603,500 | | | | 725,027 | 0.80% | 6,401 | | 6,401 |
| GRAND TOTAL | 92,054,900 | | | | 90,184,500 | 100.00% | 796,207 | | 796,207 |

100)iii)

2024 Tax Impact Summary-Maintain Tax Rate at 2023 Level

Hilton Township, 5704

Using Actual rates on September 6, 2024 12:38PM EST.

| Class | 2023 Total Year End Taxation | | | 2024 Estimated Total Taxation (\$) | | | Difference Between 2023 and 2024 Taxation | | | | | | CVAs Used to determine municipal general levy | | |
|--------------------------|------------------------------|----------------|----------------|------------------------------------|----------------|----------------|---|--------------|-----------|--------------|--------------|--------------|---|-----------|---------------|
| | Municipal | Education | Total 2023 | Municipal | Education | Total 2024 | Municipal | | Education | | Total Change | | CVA | Tax Ratio | Edu. Tax Rate |
| | | | | | | | \$ | % | \$ | % | \$ | % | | | |
| Taxable | | | | | | | | | | | | | | | |
| Residential | 770,898 | 136,323 | 907,220 | 771,186 | 136,323 | 907,508 | 288 | 0.04% | 0 | 0.00% | 288 | 0.03% | 89,099,700 | 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 | 222 | 186 | 408 | 222 | 186 | 408 | 0 | 0.04% | 0 | 0.00% | 0 | 0.02% | 21,100 | 1.217400 | 0.00880000 |
| Com. Exc. Land | 102 | 122 | 225 | 103 | 122 | 225 | 0 | 0.03% | 0 | 0.00% | 0 | 0.01% | 13,900 | 0.852180 | 0.00880000 |
| Com. Vac. Land | 105 | 125 | 230 | 105 | 125 | 230 | 0 | 0.04% | 0 | 0.00% | 0 | 0.02% | 14,200 | 0.852180 | 0.00880000 |
| Ind. Occupied | 1,584 | 1,464 | 3,048 | 1,584 | 1,464 | 3,049 | 1 | 0.04% | 0 | 0.00% | 1 | 0.02% | 166,400 | 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 |
| Pipelines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 0 | 0.000000 | 0.00880000 |
| Farm | 491 | 87 | 578 | 491 | 87 | 578 | 0 | 0.04% | 0 | 0.00% | 0 | 0.03% | 227,000 | 0.250000 | 0.00038250 |
| Managed Forests | 1,067 | 189 | 1,256 | 1,068 | 189 | 1,256 | 0 | 0.04% | 0 | 0.00% | 0 | 0.03% | 493,400 | 0.250000 | 0.00038250 |
| Com Total Taxable | 429 | 433 | 862 | 430 | 433 | 863 | 0 | 0.03% | 0 | 0.00% | 0 | 0.02% | 49,200 | | |
| Ind Total Taxable | 1,584 | 1,464 | 3,048 | 1,584 | 1,464 | 3,049 | 1 | 0.04% | 0 | 0.00% | 1 | 0.02% | 166,400 | | |
| Total Taxable | 774,469 | 138,496 | 912,965 | 774,758 | 138,496 | 913,254 | 289 | 0.04% | 0 | 0.00% | 289 | 0.03% | 90,035,700 | | |
| Payment in Lieu | | | | | | | | | | | | | | | |
| Residential | 385 | 0 | 385 | 385 | 0 | 385 | 0 | 0.04% | 0 | 0.00% | 0 | 0.04% | 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 | 5,888 | 1,137 | 7,025 | 5,890 | 1,137 | 7,027 | 2 | 0.04% | 0 | 0.00% | 2 | 0.03% | 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 |
| 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 | 5,888 | 1,137 | 7,025 | 5,890 | 1,137 | 7,027 | 2 | 0.04% | 0 | 0.00% | 2 | 0.03% | 559,000 | | |
| Ind Total PIL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 0 | | |
| Total PIL | 6,273 | 1,137 | 7,410 | 6,275 | 1,137 | 7,412 | 2 | 0.04% | 0 | 0.00% | 2 | 0.03% | 603,500 | | |
| Com Grand Total | 6,317 | 1,570 | 7,887 | 6,320 | 1,570 | 7,890 | 2 | 0.04% | 0 | 0.00% | 2 | 0.03% | 608,200 | | |
| Ind Grand Total | 1,584 | 1,464 | 3,048 | 1,584 | 1,464 | 3,049 | 1 | 0.04% | 0 | 0.00% | 1 | 0.02% | 166,400 | | |
| Grand Total | 780,742 | 139,632 | 920,374 | 781,034 | 139,632 | 920,666 | 292 | 0.04% | 0 | 0.00% | 292 | 0.03% | 90,639,200 | | |

Residential tax does not agree due to exclusion of \$53000 in assessment (township owned property) not reflected on OPTA yet

10d)iiiiv)

2024 Tax Impact Summary - 2% Increase

Hilton Township, 5704

Using Actual rates on September 6, 2024 12:42PM EST.

| Class | 2023 Total Year End Taxation | | | 2024 Estimated Total Taxation (\$) | | | Difference Between 2023 and 2024 Taxation | | | | | | CVAs Used to determine municipal general levy | | |
|--------------------------|------------------------------|----------------|----------------|------------------------------------|----------------|----------------|---|--------------|-----------|--------------|---------------|--------------|---|-----------|---------------|
| | Municipal | Education | Total 2023 | Municipal | Education | Total 2024 | Municipal | | Education | | Total Change | | CVA | Tax Ratio | Edu. Tax Rate |
| | | | | | | | \$ | % | \$ | % | \$ | % | | | |
| Taxable | | | | | | | | | | | | | | | |
| Residential | 770,898 | 136,323 | 907,220 | 786,630 | 136,323 | 922,953 | 15,732 | 2.04% | 0 | 0.00% | 15,732 | 1.73% | 89,099,700 | 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 | 222 | 186 | 408 | 227 | 186 | 412 | 5 | 2.04% | 0 | 0.00% | 5 | 1.11% | 21,100 | 1.217400 | 0.00880000 |
| Com. Exc. Land | 102 | 122 | 225 | 105 | 122 | 227 | 2 | 2.04% | 0 | 0.00% | 2 | 0.93% | 13,900 | 0.852180 | 0.00880000 |
| Com. Vac. Land | 105 | 125 | 230 | 107 | 125 | 232 | 2 | 2.04% | 0 | 0.00% | 2 | 0.93% | 14,200 | 0.852180 | 0.00880000 |
| Ind. Occupied | 1,584 | 1,464 | 3,048 | 1,616 | 1,464 | 3,080 | 32 | 2.04% | 0 | 0.00% | 32 | 1.06% | 166,400 | 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 |
| Pipelines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 0 | 0.000000 | 0.00880000 |
| Farm | 491 | 87 | 578 | 501 | 87 | 588 | 10 | 2.04% | 0 | 0.00% | 10 | 1.73% | 227,000 | 0.250000 | 0.00038250 |
| Managed Forests | 1,067 | 189 | 1,256 | 1,089 | 189 | 1,278 | 22 | 2.04% | 0 | 0.00% | 22 | 1.73% | 493,400 | 0.250000 | 0.00038250 |
| Com Total Taxable | 429 | 433 | 862 | 438 | 433 | 871 | 9 | 2.04% | 0 | 0.00% | 9 | 1.02% | 49,200 | | |
| Ind Total Taxable | 1,584 | 1,464 | 3,048 | 1,616 | 1,464 | 3,080 | 32 | 2.04% | 0 | 0.00% | 32 | 1.06% | 166,400 | | |
| Total Taxable | 774,469 | 138,496 | 912,965 | 790,274 | 138,496 | 928,770 | 15,805 | 2.04% | 0 | 0.00% | 15,805 | 1.73% | 90,035,700 | | |

| | | | | | | | | | | | | | | | |
|------------------------|----------------|----------------|----------------|----------------|----------------|----------------|---------------|--------------|----------|--------------|---------------|--------------|-------------------|----------|------------|
| Payment in Lieu | | | | | | | | | | | | | | | |
| Residential | 385 | 0 | 385 | 393 | 0 | 393 | 8 | 2.04% | 0 | 0.00% | 8 | 2.04% | 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 | 5,888 | 1,137 | 7,025 | 6,008 | 1,137 | 7,145 | 120 | 2.04% | 0 | 0.00% | 120 | 1.71% | 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 |
| 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 | 5,888 | 1,137 | 7,025 | 6,008 | 1,137 | 7,145 | 120 | 2.04% | 0 | 0.00% | 120 | 1.71% | 559,000 | | |
| Ind Total PIL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 0 | | |
| Total PIL | 6,273 | 1,137 | 7,410 | 6,401 | 1,137 | 7,538 | 128 | 2.04% | 0 | 0.00% | 128 | 1.73% | 603,500 | | |
| Com Grand Total | 6,317 | 1,570 | 7,887 | 6,446 | 1,570 | 8,016 | 129 | 2.04% | 0 | 0.00% | 129 | 1.63% | 608,200 | | |
| Ind Grand Total | 1,584 | 1,464 | 3,048 | 1,616 | 1,464 | 3,080 | 32 | 2.04% | 0 | 0.00% | 32 | 1.06% | 166,400 | | |
| Grand Total | 780,742 | 139,632 | 920,374 | 796,675 | 139,632 | 936,308 | 15,933 | 2.04% | 0 | 0.00% | 15,933 | 1.73% | 90,639,200 | | |

Excludes \$53000 in Assessment due to township owned property not updated in OPTA.

2024 Tax Impact on Median/Typical Property-Maintain Tax Rate at 2023 Level

10d) v)

Hilton Township, 5704

Using Actual rates on September 6, 2024 12:36PM EST.

| Rollnum | RT C | RT Q | Description | Prop Code | Prop Count | 2023 CVA | 2024 CVA | % CVA Change | 2023 Total CVA Taxes | 2024 Total CVA Taxes | \$ Tax Change | % Tax Change |
|---------------------|---------|---------|--------------------------------|--------------|---------------|-------------|-------------|-----------------|-------------------------------|-------------------------------|------------------|-----------------|
| 5704000000295020000 | R | T | Single Family Home | 301 | 75 | 157,000 | 157,000 | 0.00% | 1,598.59 | 1,599.09 | 0.50 | 0.03% |
| 5704000000082000000 | R | T | Seasonal Recreational Dwelling | 391 | 246 | 150,000 | 150,000 | 0.00% | 1,527.31 | 1,527.80 | 0.49 | 0.03% |
| 5704000000148009801 | R | T | Farm House | 211 | 6 | 223,100 | 223,100 | 0.00% | 2,271.62 | 2,272.34 | 0.72 | 0.03% |
| 5704000000123019802 | F | T | Farmland | 211 | 1 | 50,900 | 50,900 | 0.00% | 129.57 | 129.61 | 0.04 | 0.03% |
| 5704000000252009801 | T | T | Managed Forest | 240 | 15 | 36,000 | 36,000 | 0.00% | 91.64 | 91.67 | 0.03 | 0.03% |

2024 Tax Impact on Median/Typical Property- 2% Increase

Using Actual rates on September 6, 2024 12:46PM EST.

| Rollnum | RT C | RT Q | Description | Prop Code | Prop Count | 2023 CVA | 2024 CVA | % CVA Change | 2023 Total CVA Taxes | 2024 Total CVA Taxes | \$ Tax Change | % Tax Change |
|---------------------|---------|---------|--------------------------------|--------------|---------------|-------------|-------------|-----------------|-------------------------------|-------------------------------|------------------|-----------------|
| 5704000000295020000 | R | T | Single Family Home | 301 | 75 | 157,000 | 157,000 | 0.00% | 1,598.59 | 1,626.31 | 27.72 | 1.73% |
| 5704000000082000000 | R | T | Seasonal Recreational Dwelling | 391 | 246 | 150,000 | 150,000 | 0.00% | 1,527.31 | 1,553.80 | 26.49 | 1.73% |
| 5704000000148009801 | R | T | Farm House | 211 | 6 | 223,100 | 223,100 | 0.00% | 2,271.62 | 2,311.01 | 39.39 | 1.73% |
| 5704000000123019802 | F | T | Farmland | 211 | 1 | 50,900 | 50,900 | 0.00% | 129.57 | 131.81 | 2.24 | 1.73% |
| 5704000000252009801 | T | T | Managed Forest | 240 | 15 | 36,000 | 36,000 | 0.00% | 91.64 | 93.23 | 1.59 | 1.74% |

Farm House can be a house on a farm that may have secondary structures but no farm buildings (RTC/RTQ = RT, Property Code 201) or a

Farmland can be land on a farm on which there is also a house that may have secondary structures but no farm buildings (RTC/RTQ = FT,

Managed Forest can be vacant land not on water (RTC/RTQ = TT, Property Code 240), vacant land on water (RTC/RTQ = TT, Property Code

Apartment Building is a multi-residential building with 7 or more self-contained residential units (RTC/RTQ = MT, Property Code 340) or a multi-

Small Office Building is a single tenant or owner occupied office building under 7,500 sq. ft. (RTC = C that pays both education and municipal

Small Retail Commercial Property is a one storey retail property under 10,000 sq. ft. (RTC = C that pays both education and municipal taxes,

Standard Industrial Property is an industrial property not identified by type or use (RTC = I that pays both education and municipal taxes,

Commercial Small Business Property is a commercial property that qualifies for the small business subclass (RTC/RTQ = C8)

2024 Tax Rates Summary (MAINTAIN TAX RATE AT 2023 LEVEL)

| | Residential Occupied | Multi-residential Occupied | Commercial Occupied | Commercial Excess Land | Commercial Vacant Land | Industrial Occupied | Industrial Excess Land | Industrial Vacant Land | Pipelines Occupied | Farm Occupied | Managed Forests Occupied |
|------------------------------|----------------------|----------------------------|---------------------|------------------------|------------------------|---------------------|------------------------|------------------------|--------------------|-------------------|--------------------------|
| Tax Ratios | 1.000000 | 1.000000 | 1.217400 | | | 1.100000 | | | 0.000000 | 0.250000 | 0.250000 |
| Education- Retained | | | 0.00980000 | 0.00980000 | 0.00980000 | 0.00980000 | 0.00980000 | 0.00980000 | 0.00980000 | | |
| Hilton Township, 5704 | | | | | | | | | | | |
| Education | 0.00153000 | 0.00153000 | 0.00880000 | 0.00880000 | 0.00880000 | 0.00880000 | 0.00880000 | 0.00880000 | 0.00880000 | 0.00038250 | 0.00038250 |
| General | 0.00865531 | 0.00865531 | 0.01053698 | 0.00737588 | 0.00737588 | 0.00952084 | 0.00618855 | 0.00618855 | 0.00000000 | 0.00216383 | 0.00216383 |
| Tax Rate Totals | 0.01018531 | 0.01018531 | 0.01933698 | 0.01617588 | 0.01617588 | 0.01832084 | 0.01498855 | 0.01498855 | 0.00880000 | 0.00254633 | 0.00254633 |

Example Assessment: \$ 100,000.00 x 2024 Tax Rate 0.01018531 = \$ 1,018.53

Example Assessment: \$ 100,000.00 x 2023 Tax Rate 0.0101821 = \$ 1,018.21

2024 Tax Rates Summary (2% TAX RATE INCREASE)

| | Residential Occupied | Multi-residential Occupied | Commercial Occupied | Commercial Excess Land | Commercial Vacant Land | Industrial Occupied | Industrial Excess Land | Industrial Vacant Land | Pipelines Occupied | Farm Occupied | Managed Forests Occupied |
|------------------------------|----------------------|----------------------------|---------------------|------------------------|------------------------|---------------------|------------------------|------------------------|--------------------|-------------------|--------------------------|
| Tax Ratios | 1.000000 | 1.000000 | 1.217400 | | | 1.100000 | | | 0.000000 | 0.250000 | 0.250000 |
| Education- Retained | | | 0.00980000 | 0.00980000 | 0.00980000 | 0.00980000 | 0.00980000 | 0.00980000 | 0.00980000 | | |
| Hilton Township, 5704 | | | | | | | | | | | |
| Education | 0.00153000 | 0.00153000 | 0.00880000 | 0.00880000 | 0.00880000 | 0.00880000 | 0.00880000 | 0.00880000 | 0.00880000 | 0.00038250 | 0.00038250 |
| General | 0.00882865 | 0.00865531 | 0.01074799 | 0.00752360 | 0.00752360 | 0.00971151 | 0.00631248 | 0.00631248 | 0.00000000 | 0.00220716 | 0.00220716 |
| Tax Rate Totals | 0.01035855 | 0.01018531 | 0.01954799 | 0.01632360 | 0.01632360 | 0.01851151 | 0.01511248 | 0.01511248 | 0.00880000 | 0.00258966 | 0.00258966 |

Example Assessment: \$ 100,000.00 x 2024 Tax Rate .01035855 = \$ 1,035.87

Example Assessment: \$ 100,000.00 x 2023 Tax Rate 0.0101821 = \$ 1,018.21

Tax increase based on a 2% residential tax rate increase \$ 17.66



10e)1)

Clerk Report: 2024-09-11-06

Meeting Date: September 11, 2024

Subject: **Job Posting for Temporary Deputy Clerk-Treasurer**

Regular Council Meeting

Prepared by: Sara Dinsdale

I have attached a job posting along with the full description for the position of Temporary Deputy Clerk-Treasurer.

I am requesting that Council consider the hiring of a Full-time, Temporary Deputy Clerk-Treasurer to replace me while I fulfil the role of Acting Clerk Treasurer.

In the job advertisement, I have indicated a closing date of Thursday, September 26, 2024. This will allow me to time to include any qualified candidates' applications into the agenda of the following meeting that is scheduled on Wednesday, October 2, 2024, for Council's consideration.

Thank you for your consideration.

Respectively,

Sara Dinsdale



CORPORATION OF THE TOWNSHIP OF HILTON
Employment Opportunity
TEMPORARY DEPUTY CLERK-TREASURER

The Township of Hilton on St. Joseph Island is seeking an experienced individual for the temporary full-time position of Deputy Clerk-Treasurer (DCT).

Salary Range: \$24.45 - \$31.93

DUTIES:

- Assist the Clerk-Treasurer in fulfilling financial and administrative statutory duties.
- Provides front desk reception including telephone and email
- Assists with bookkeeping duties including accounts payable and receivable, property tax billings, bank reconciliations, deposits, etc.
- Provide support to the Clerk-Treasurer in various duties related to administrating Council meetings and research for various issues
- Performs other related duties as assigned by the Clerk-Treasurer.

QUALIFICATIONS (preferred)

- Post-secondary diploma or degree in Accounting, Finance or Business Administration or related combination of education and experience
- Successful completion of the AMCTO Municipal Accounting and Finance Program (MAFP) and Municipal Administration Program (MAP) would be considered an asset
- Municipal experience with a minimum of 3 years of accounting
- Proficiency in computer operations including Word, Excel, Outlook, SAGE Accounting and The Managed Municipality Tax Program
- Excellent oral and written communication and interpersonal skills to interact with staff, Council, senior government officials and local residents
- Ability to work evenings for Council and/or Board Meetings if requested

REMUNERATION

- Benefits, OMERS Pension and Salary to be commensurate with the qualifications and experience of the successful candidate.
- This is a full-time temporary position working 40 hours per week

A complete Job Description is available at www.hiltontownship.ca.

Qualified Candidates are asked to submit a detailed resume and cover letter by no later than **Thursday, September 26, 2023 at 4:00 pm.**

Please email your cover letter and resume to:

Sara Dinsdale, Acting Clerk-Treasurer

admin@hiltontownship.ca

Using the Subject Line **“Temporary Deputy Clerk Treasurer”**

We thank all candidates for their interest, however, only those candidates selected for an interview will be contacted. Candidates are encouraged to advise us of any accommodation measures you may require during the selection process. Information received relating to accommodation needs will be addressed confidentially. Personal information is collected pursuant to the Municipal Freedom of Information and Protection of Privacy Act and will be used for the purpose of candidate selection.

**TOWNSHIP OF HILTON
Deputy Clerk-Treasurer
Job Description**

- 1. **Position Title:** Deputy Clerk – Treasurer
- 2. **Reporting Relationship:** Reports to the Clerk-Treasurer

3. **Scope of Position/Summary of Duties:**

- 3.1 Assists the Clerk Treasurer with all statutory duties;
- 3.2 Maintains effective relations with the public while dealing with inquiries, complaints etc on a regular basis;
- 3.3 Provides front desk reception including telephone and email;
- 3.4 Processes payments and provides services in person, by mail, by email and electronic funds transfers;
- 3.5 Assists with accounting duties such as data entry, cash balancing, bank reconciliations, etc as required;
- 3.6 Assists with the maintenance of the tax information system for updates of ownership, addresses, etc;
- 3.7 Assists with the maintenance of payroll administration;
- 3.8 Assists with the preparation of agendas, resolutions, by-laws and minutes of Council meetings and follow-up activities;
- 3.9 Assists with the preparation for and management of Municipal, School Board and related elections under legislation;
- 3.10 Works within prevailing legislation, regulations and the Township's administrative and accounting practices;
- 3.11 Performs other related duties as assigned by the Clerk-Treasurer.

4. **Authority of Position:**

Authority limited to direction given and to operating within accepted office and management policy.

5. **Working Relationships:**

- 5.1 With the Clerk-Treasurer: When required receives direction and guidance; discusses plans and priorities;
- 5.2 With Other Township Staff: Provides administration support as required;
- 5-3 With the Public: Provides information and assistance as required.

6. **Knowledge and Skills:**

- 6.1 Ability to work well with others both in the workplace and with the public;
- 6.2 Ability to work without supervision;
- 6.3 Possess an elevated sense of confidentiality and judgement;
- 6.4 Have knowledge of bookkeeping and office administration through education and/or directly related experience;
- 6.5 Ability to complete assigned tasks accurately, efficiently and within scheduled time frames;
- 6.6 Possess excellent verbal and written communication skills;
- 6.7 Knowledge of Microsoft Word and Excel; familiarity with a computerized accounting program is an asset.

7. **Working Conditions:**

- 7.1 Works in a public office setting in full view of the public. Work is subject to frequent interruptions, hectic peak periods and deadlines.
- 7.2 Usual office hours; with a minimum of 24 hours a week. Extra time for evening meetings and peak periods if so required.

8. **Impact of Error:**

Accounting and clerical errors would result in confusion, duplication of effort, possible financial loss and annoyance.

9. **Control:**

General supervision from the Clerk-Treasurer.

10. **Probationary Period:**

Period of six (6) months with performance evaluation at three (3) and six (6) month intervals to be made by the Clerk-Treasurer and presented to Council for consideration.



Clerk Report: 2024-09-11-07

Meeting Date: September 11, 2024

Subject: **Cemetery Discussion**

Regular Council Meeting

Prepared by: Sara Dinsdale

1. Markers Proposing Safety Risk:

According to our By-law, *"should any monument or marker present a risk to public safety because it has become unstable, the cemetery operator shall do whatever it deems necessary by way of repairing, resetting, or laying down the monument or marker or any other remedy to remove the risk"*.

There are a few markers in Grace United Cemetery that propose a safety risk. One was recently re-set due to the ground being unstable.

2. Request for Dirt:

There have been several requests made by community members/cemetery lot owners to have some dirt available in the back corner where it previously was located, in order for them to fill and maintain the ground's levelness of their family-owned plots.

3. Recent Casket Burial Request:

This could not be honoured due to BAO recommendations not to honour casket burials without an archaeological study, and missing proper documentation to prove executorship of Succession Law.

4. Drafts to Add to the By-Law:

Affidavit of Interment Rights
Consent and Release

5. Other



CONSENT AND RELEASE FORM

I, _____ heir, executor, or other legal representative of _____
_____ hereby release any and all claims that I may have with respect to the plots
mentioned below in the Grace United Cemetery, located in the Township of Hilton, and allow _____
_____ to claim the interment rights.

I hereby release, discharge, indemnify and hold harmless the Township of Hilton, its officers, employees,
elected officials and agents from any and all claims or actions that I or anyone have or may have in the
future against the Township of Hilton with respect to my use as a successor/owner of the lot(s) and the
statements and representations made in this affidavit.

I have been given an opportunity to seek legal advice prior to signing this consent and release herein.
Notwithstanding such opportunity, I hereby acknowledge and declare I hereby waive any interest, right
and claim I may have to the Interment rights provided for herein and I am fully aware of the results and
legal consequences of this waiver of legal advice and confirm that I am not under any duress or undue
influence and I am signing this consent and release of my own free will.

Section: _____
Range: _____
Plot(s): _____

Sworn or Affirmed before me at the)
City of _____, in the) _____
District of Algoma, on the ____ day)
of 2024)

Commissioner for Taking Affidavits



AFFIDAVIT OF INTERMENT RIGHTS

IN THE MATTER OF BURIAL PLOT(S) IN THE GRACE UNITED CEMETERY LOCATED IN THE TOWNSHIP OF HILTON DESCRIBED AS SECTION _____, RANGE _____, LOT(S) _____

I, **(Full Name)** of the **(Municipality type, e.g. City, Town)** of **(Municipality Name)** in the **(District, Province, etc.)**

Being the rightful heir or successor of the original owner of the above-mentioned plot(s) and lawfully entitled to make use of the Plot at the Grace United Cemetery, DO SOLEMLY DECLARE THAT:

- 1. I understand that Township of Hilton indicates that the original owner (interment rights holder) of the plot(S) is/are: _____
- 2. I have in my possession the original deed or other proof of ownership of the lot(s), or
 I am unable to locate the original deed or other proof of ownership of the lot(s), nor is it in the records of the Municipality.
- 3. I hereby confirm that I have presented the Township of Hilton with sufficient and acceptable evidence to establish the rights of interment by providing; a valid last will and testament wherein the original owner explicitly bequeathed the interment rights; in the absence of such a will, documented proof of succession through family records that clearly demonstrate a legitimate line of inheritance; a valid death certificate or an obituary to establish the identity of the deceased individual; and, if further verification becomes necessary, a long-form birth certificate identifying the next of kin or any other relevant documents that the Township deems acceptable in its sole discretion.
- 4. I swear that all persons who are heirs or have any right to the entitlement of said lot(s) have signed a letter releasing themselves from all claims to the above lot(s) as attached hereas "Exhibit A".
- 5. I agree to be responsible if any other person claims to be entitled to ownership of the lot(s), and represent that I am not aware of any such claims.
- 6. I hereby release, discharge, indemnify and hold harmless the Township of Hilton, its officers, employees, elected officials and agents from any and all claims or actions that I or anyone have or may have in the future against the Township of Hilton with respect to my use as a successor/owner of the lot(s) and the statements and representations made in this affidavit.
- 7. I agree to pay any fees imposed under the Township of Hilton Bylaws.

I make this affidavit in support of my application to the use the lot(s) in the Grace United Cemetery. AND I make this solemn declaration conscientiously believing it to be true and knowing that it is of the same force and affects as if made under oath.

Sworn or Affirmed before me at the City)
of _____, in the District of _____)
Algoma, on the day of 2024) _____

Commissioner for Taking Affidavits

CORPORATION OF THE TOWNSHIP OF HILTON
Payment Voucher August 2024

| NAME | DESCRIPTION | AMOUNT | CHEQUE # |
|-------------------------------------|---|------------------|-----------------|
| Petty Cash | Coffee Supplies, toilet paper, broom, copies of cemetery maps | 61.21 | 13985 |
| Scotiabank | Internet/Office Supplies/Rds Cell/Rds Trapping License/MAP | 1,291.83 | 13986 |
| Tulloch Engineering Inc. | Building Inspections July/Travel | 1,244.13 | 13987 |
| Algoma Office Equipment | Monthly Photocopier Contract | 27.67 | 13988 |
| Algoma Power Inc. | Office/Garage/Fire/Milford Haven | 267.80 | 13989 |
| Bell Canada | Telephone Office/Garage | 299.93 | 13990 |
| Pioneer Construction | Cold Mix | 2,217.57 | 13991 |
| Island Clippings | Job Add for Road Superintendent | 339.00 | 13992 |
| Ironside Consulting | August Legal Fees | 118.65 | 13993 |
| Michael Jagger/O/A Island Resources | Consulting Service re By-law Assistance | 565.00 | 13994 |
| Quattro SCS | Repair to Fire Department Radio | 136.73 | 13995 |
| Township of St. Joseph Island | Seniors Award Engraving | 52.64 | 13996 |
| Encompass It.ca | Quarterly email licenses | 601.17 | 13997 |
| Robert Hope | Deputy Fire Chief Wage | 150.00 | 13998 |
| Canada Revenue Agency | Source Deductions | 6,218.27 | 13999 |
| Wanita Barber | Office Cleaning Contract-August | \$225.00 | 14000 |
| Minister of Finance | Policing July Policing | 6,682.00 | 14001 |
| | Total | 20,498.60 | |

| NAME | DESCRIPTION | AMOUNT | AFT |
|----------------------------|-----------------------------------|---------------------------|-----------------|
| Equitable Life | Group Benefits and Life Insurance | \$1,548.71 | Auto Withdrawal |
| Mid Month Payroll | | \$6,419.21 | |
| End of Month Payroll | | \$6,789.00 | |
| By-law Enforcement Officer | August Contract Work | \$165.50 | |
| Council Honoraria | August | 526.00 | |
| OMERS | August Contributions | \$3,619.34 | |
| | | \$19,067.76 | |
| | | TOTAL: \$39,566.36 | |