

# CORPORATION OF THE TOWNSHIP OF MCKELLAR

February 6, 2026 – 2:00 p.m.

## AGENDA

**Topic: Special Budget Meeting of Council**

**Time: February 6, 2026, 2:00 P.M.**

**Location: Council Chambers, 701 Highway 124, McKellar, ON P0G 1C0**

**Join Zoom Meeting**

<https://us06web.zoom.us/j/87099579136>

**Dial by your location**  
**+1 647 374 4685 Canada**  
**+1 647 558 0588 Canada**

|                |                                  |
|----------------|----------------------------------|
| <b>26-</b>     | <b>1<sup>st</sup> Resolution</b> |
| <b>2026-09</b> | <b>1<sup>st</sup> By-law</b>     |

- 1. CALL TO ORDER**
- 2. ROLL CALL**
- 3. DECLARATIONS OF PECUNIARY AND/OR PERSONAL INTEREST AND GENERAL NATURE THEREOF**
- 4. ADOPTION OF AGENDA**
- 5. CLOSED SESSION**
- 6. CALL TO ORDER**
- 7. RESPECT AND ACKNOWLEDGMENT DECLARATION**

In the spirit of reconciliation and co-operation, we wish to acknowledge that the land on which we gather is the traditional territory of the Anishinaabe and Mississauga people. Its boundaries fall within the Robinson-Huron Treaty of 1850 and the Williams Treaty of 1923. We are grateful to live here and we thank all the generations of people who have taken care of this land for thousands of years. To honour the suffering of Indigenous people and the love and wisdom they have carried for thousands of years, we pledge to work in community and harmony with each other and the environment we inhabit and work towards Truth and Reconciliation.
- 8. ROLL CALL**
- 9. DECLARATIONS OF PECUNIARY AND/OR PERSONAL INTEREST AND GENERAL NATURE THEREOF**
- 10. PUBLIC MEETING**
- 11. DELEGATIONS AND PRESENTATIONS**

**12. COMMITTEE OF THE WHOLE**

12.1 Presentation of the draft 2026 Operating Budget and review of the draft Capital Budget.

**13. MOTION TO REVIEW A PREVIOUS MOTION**

**14. ADOPTION OF MINUTES OF PREVIOUS MEETING(S)**

**15. PLANNING MATTERS**

**16. COMMITTEE/BOARD MINUTES WITH RECOMMENDATIONS FOR APPROVAL**

**17. STAFF REPORTS WITH RECOMMENDATIONS FOR APPROVAL**

**18. MAYOR'S REPORT**

**19. CORRESPONDENCE FOR CONSIDERATION**

**20. MOTION AND NOTICE OF MOTION**

**21. BY-LAWS**

**22. UNFINISHED BUSINESS**

**23. NEW BUSINESS**

**24. PUBLIC NOTICES, ANNOUNCEMENTS, INQUIRIES AND REPORTS BY COUNCIL MEMBERS**

**25. CONSENT AGENDA – CORRESPONDENCE**

**26. QUESTION/COMMENT PERIOD (RELATED TO ITEMS ON AGENDA)**

**27. CONFIRMING BY-LAW**

27.1 By-law 2026-09 - Confirming the Proceedings of Council

**28. ADJOURNMENT**

## **Instructions for Joining the Council Meeting**

1. Please try to sign in between 1:50 p.m. and 2:00 p.m. if possible; you are still welcome to sign in after 2:00 p.m. if necessary.
2. Please wait to be let into the 'meeting room'; this won't take long.
3. Please have your mic and video on mute unless you are speaking; this ensures there are no distractions or background noise to disrupt the meeting.
4. When you sign in, please sign in with your full name (first and last), not a company name.
5. A question-and-answer opportunity will be available at the end of the meeting, as per normal protocol, or during the Public Meeting.
6. If you have permission to speak, please identify yourself (first and last name).
7. Please respect meeting protocol and do not interrupt the meeting. The Municipality reserves the right to remove attendees who are disruptive or disrespect meeting protocol.





# BUDGET 2026

## **Executive Summary**

The Township of McKellar's 2026 Budget outlines how the municipality plans to fund essential services and operations for the coming year, in accordance with the *Municipal Act, 2001*. The budget is designed to ensure continued delivery of municipal services while maintaining responsible financial management.

The budget was developed through a collaborative process involving municipal staff, senior management, and Council. Departments reviewed prior-year spending, operational needs, and anticipated service demands. Key factors considered during budget preparation included inflation, fuel and material costs, increased service usage, capital maintenance needs, property assessment updates, and levy requirements from external agencies.

Most budget increases for 2026 are modest and primarily reflect inflationary pressures and higher operational demands. Areas such as vehicle use and maintenance, waste management, roadside operations, and public safety have experienced increased activity, requiring additional resources to maintain service levels. In some areas, funding has been kept at prior-year levels where costs were well managed, or contracts came in under budget. Certain estimates remain subject to confirmation, pending final levy information.

The Township of McKellar remains committed to transparency, accountability, and long-term sustainability. The proposed 2026 Budget aims to balance maintaining reliable municipal services and infrastructure with being mindful of the financial impact on residents. Council's review and approval of the budget will help ensure municipal priorities continue to align with the needs of the community.

## **Consumer Price Index (C.P.I)**

The Consumer Price Index (CPI) measures the average change in prices for a defined basket of goods and services and serves as a key indicator of inflation. As of October 2025, Ontario's CPI stands at 1.80%, reflecting a continued rise in the cost of living. Increasing prices for essential goods and services—such as food, transportation, housing, and healthcare—reduce the purchasing power of households. To help maintain employees' standard of living, many employers adjust wages in line with CPI movements. The CPI remains an important tool for policymakers, businesses, and consumers to monitor economic conditions and assess the impact of inflation on financial decision-making.

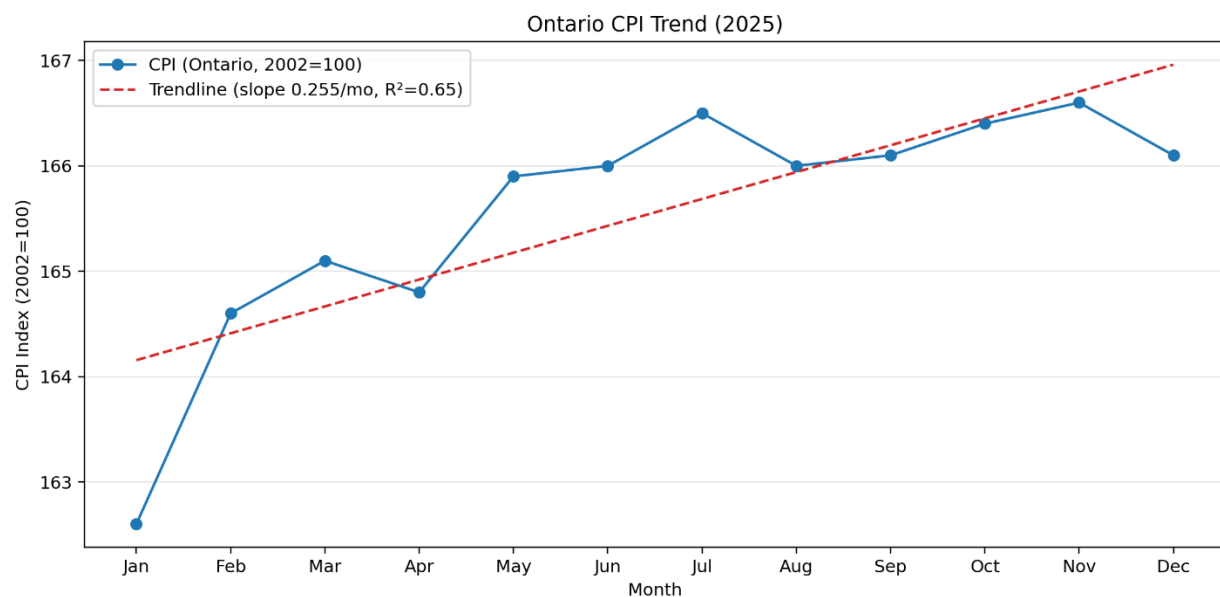
Recent CPI trends show a clear deceleration from the elevated inflation levels observed in 2022. Ontario's inflation rate peaked in mid-2022, when year-over-year CPI increases ranged between 7% and 8% during summer 2022, before gradually declining through 2023 and stabilizing further in 2024. For example, the Bank of Canada reports that annual Canadian inflation fell from 6.8% in 2022 to 3.9% in 2023 and then moderated to 2.4% in 2024. Similarly, monthly CPI data for Ontario in 2024 show year-over-year inflation steadily trending downward—from 2.7% in January to 1.7% by December.

By 2025, Canada's national CPI data reflect a return toward the Bank of Canada's target range, with year-over-year inflation fluctuating between 1.7% and 2.6% throughout the year. Detailed monthly readings from the Bank of Canada show CPI continuing to level off in the second half of 2025, with annual price growth stabilizing at 2.2%–2.4% between September and December. These trends indicate that inflationary pressures have eased substantially compared to the previous two years, though shelter-related costs—particularly rent and mortgage interest—remain elevated

and continue to influence both household budgets and municipal financial planning.

[\[rateinflation.com\]](http://rateinflation.com) [\[bankofcanada.ca\]](http://bankofcanada.ca)

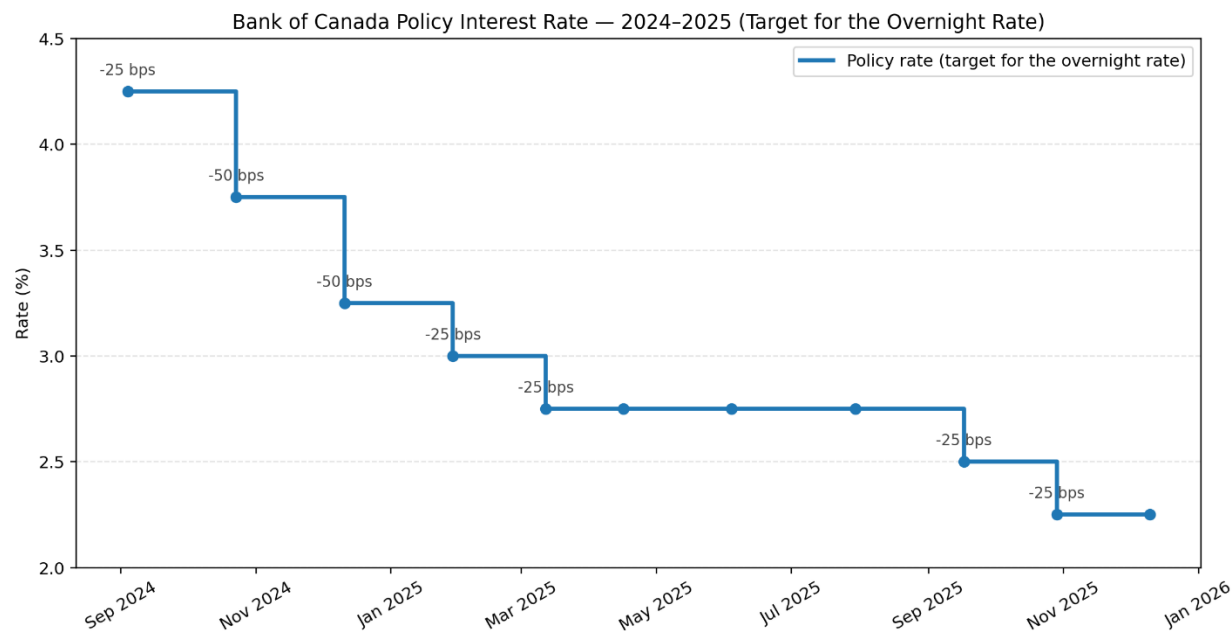
Overall, the CPI continues to play a critical role in monitoring economic conditions, assessing residents' cost of living, and informing wage adjustments, budget forecasts, and long-term financial decisions.



**Takeaway:** Price levels generally **trended upward through 2025**, with some mid-year softening and a slight pullback into December, finishing the year close to **166** on the 2002=100 scale

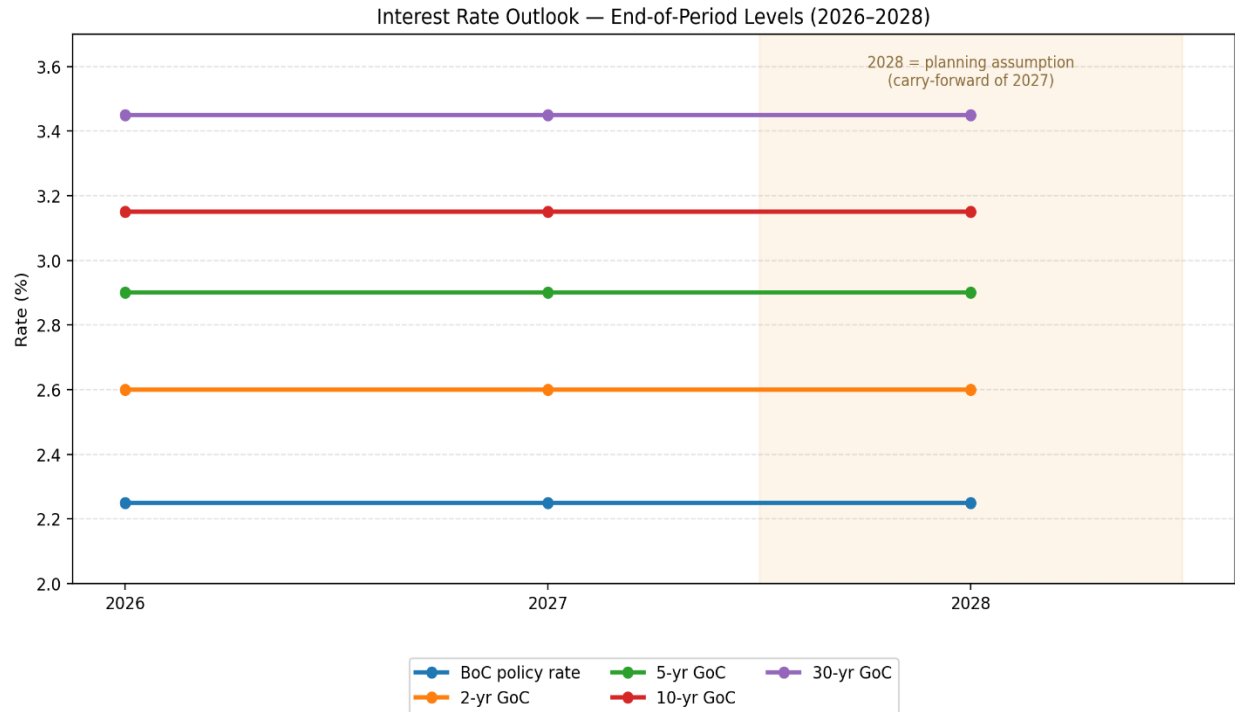
**Interest Rates**

The Township’s investment portfolio is yielding **2.93%**, representing a downward adjustment from early-2025 rates and resulting in reduced interest-based revenue. This decline reflects the Bank of Canada’s monetary policy easing, implemented in response to moderating inflation. Despite this trend, shelter-cost components of the CPI—such as rent and housing—remain persistently elevated, exerting continued pressure on affordability indicators. The lower policy rate environment, however, enhances the Township’s debt-financing conditions, potentially lowering the cost of capital for infrastructure and asset-management initiatives.



Source: Bank of Canada – Key Interest Rate (policy rate history).

## Interest Rate Outlook



Sources: TD Economics (Dec 2025) for 2026–2027; 2028 values are carry-forward planning assumptions.

## Commodity Price Outlook

F: Forecast by TD Economics, December 2025. All forecasts are period averages.

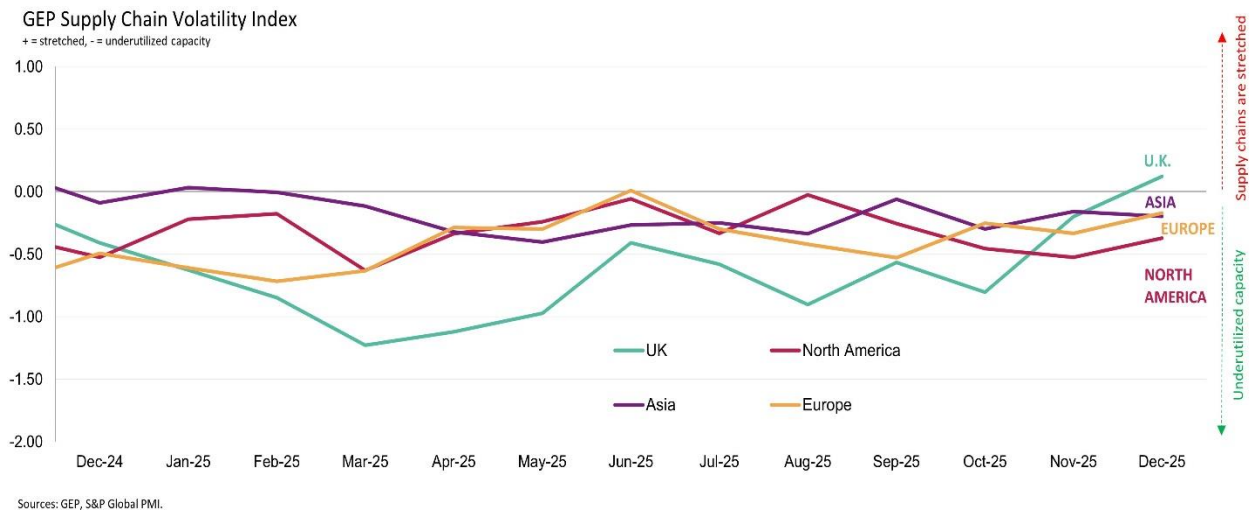
Source: Bloomberg, TD Economics, USDA (Haver).

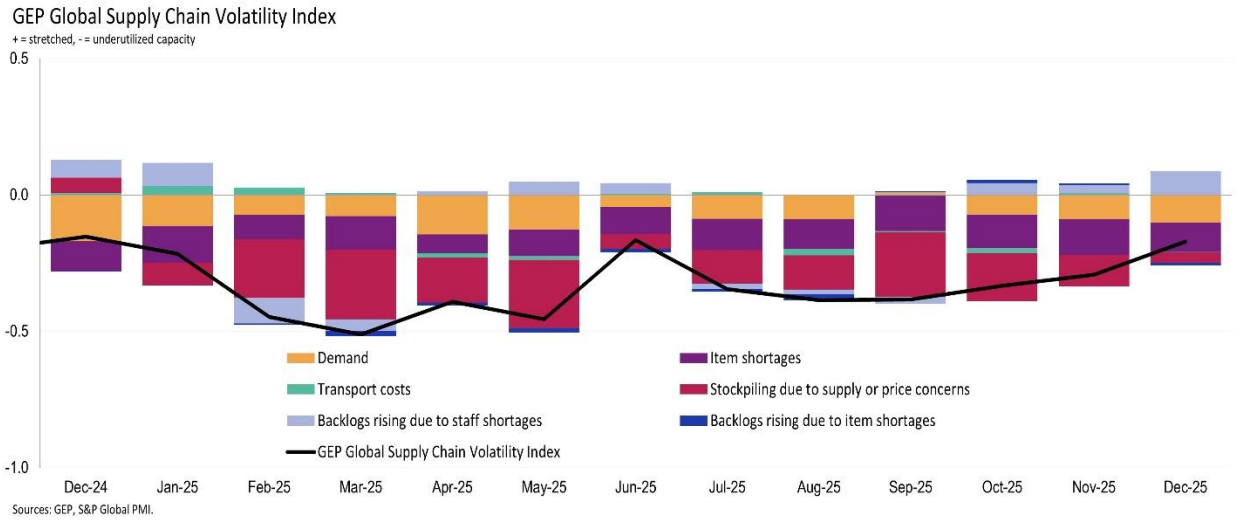
| Commodity                 | 2025  |       |       |       | 2026  |       |       |       | 2027  |       |       |       |
|---------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
|                           | Q1    | Q2    | Q3    | Q4F   | Q1F   | Q2F   | Q3F   | Q4F   | Q1F   | Q2F   | Q3F   | Q4F   |
| Crude Oil (WTI, \$US/bbl) | 72    | 64    | 65    | 60    | 58    | 60    | 61    | 63    | 65    | 67    | 69    | 70    |
| Natural Gas (\$US/MMBtu)  | 4.20  | 3.19  | 3.03  | 4.10  | 4.20  | 3.90  | 3.90  | 3.70  | 3.60  | 3.50  | 3.50  | 3.50  |
| Gold (\$US/troy oz.)      | 2856  | 3284  | 3455  | 4050  | 4000  | 4200  | 4100  | 4050  | 4000  | 4000  | 3950  | 3950  |
| Silver (\$US/troy oz.)    | 31.86 | 33.65 | 39.51 | 50.00 | 47.00 | 51.00 | 50.00 | 49.00 | 47.00 | 47.00 | 45.00 | 45.00 |
| Copper (cents/lb)         | 423   | 432   | 444   | 485   | 495   | 490   | 470   | 465   | 470   | 470   | 470   | 470   |
| Nickel (\$US/lb)          | 7.06  | 6.88  | 6.81  | 6.70  | 6.80  | 6.85  | 6.90  | 6.90  | 7.00  | 7.05  | 7.10  | 7.15  |
| Aluminum (cents/lb)       | 119   | 111   | 119   | 125   | 122   | 120   | 120   | 119   | 118   | 118   | 118   | 118   |
| Wheat (\$US/bu)           | 5.65  | 5.34  | 4.88  | 5.33  | 5.30  | 5.55  | 5.70  | 5.85  | 5.90  | 5.90  | 6.00  | 6.00  |

## Supply and Demand

The GEP Global Supply Chain Volatility Index in December 2025 was reported at approximately  $-0.29$ , indicating underutilized global supply-chain capacity and relatively low volatility overall at year end. A **negative reading** (below 0) implies supply chains have extra capacity and are not stretched — meaning lower disruptions and slack in manufacturing and inputs.

Regional variations included **North America around  $-0.53$ , Europe around  $-0.33$ , Asia near  $-0.16$** , and the **UK at about  $0.12$**  (the only region slightly above zero, signaling modest local capacity strain).





### **Global Supply Chain Pressure Index (U.S. Federal Reserve)**

A related but separate measure — the Global Supply Chain *Pressure* Index from the Federal Reserve Bank of New York — stood at 0.51 on December 31, 2025 (weekly/monthly figure).

- This index tracks broader supply-chain imbalances (including transportation, delivery times, inventories, etc.); a positive value indicates *above-average pressure* relative to its historical baseline.
- By contrast, much of 2025 remained close to or below average; December’s jump suggests some late-year stress or anomalies — though still much lower than the peaks seen during the pandemic.

## **2026 Property Assessment**

The 2026 property assessment roll reflects a net increase in the Township’s taxable assessment base, driven exclusively by physical changes to properties—namely, new construction, structural additions, demolitions, and other modifications captured by MPAC’s annual update process. As legislated reassessment cycles remain frozen, no market-value-based uplift contributed to the assessment change.

### **2025 Total Assessment**

\$726,588,300

### **2026 Total Assessment**

\$738,357,200

It represents a growth of \$11,768,900 or 1.62% year-over-year. This performance is materially lower than the 2.01% growth observed between 2024 and 2025, indicating a moderation in local development activity. The reduced growth rate is consistent with the slowdown in new building permits and construction start observed during the 2025 fiscal year, likely influenced by unfavorable macroeconomic and building-sector conditions.

Because the assessment growth is entirely attributable to assessment changes i.e., new or modified properties—the incremental taxation capacity is fully realizable. Applying the 2025 the general tax levy rate to the new 2026 assessment base yields additional own-source revenue of \$74,364.12. This figure represents the taxation capacity generated solely from growth, independent of any levy increases and without imposing additional burden on existing ratepayers.

From a financial management perspective, the assessment growth rate influences the Township’s long-term revenue sustainability in several ways:

- **Stabilization of the Tax Base:** Assessment growth offsets inflationary pressures on operating expenditures by expanding the revenue base linked to the existing levy structure.
- **Capital Financing Implications:** Additional annualized revenue from growth can contribute modestly toward debt servicing margins.
- **Growth-Related Service Demands:** Although 1.62% growth is moderate, new construction may still generate incremental demand for infrastructure, fire protection, waste services, and by-law/inspection activities.

Overall, while the 2026 assessment growth remains positive, the deceleration from the prior year underscores the need for continued monitoring of development trends and their downstream impacts on fiscal capacity, long-term capital forecasting, and operating budget pressures.

### **Asphalt Cement Price Index**

The MTO Asphalt Cement Price Index is a critical indicator used to monitor fluctuations in the cost of asphalt cement per ton—an essential input in road construction and rehabilitation projects. Because asphalt cement represents a major component of paving materials, movements in this index have a direct effect on overall construction and tendering costs.

According to the accompanying data, the price of asphalt cement increased from **\$996.50 per ton in January 2025** to **\$1,067.50 per ton in December 2025**, representing a notable upward trend over the year. This rise is consistent with broader inflationary pressures in the construction sector and ongoing geopolitical factors affecting petroleum-based products across North America. Despite short-term month-to-month fluctuations, the December 2025 value remains significantly higher than the January 2025 baseline, underscoring the persistent elevation in material costs faced by municipalities.

This sustained price pressure highlights the continued financial challenges in road construction and maintenance and reinforces the need for prudent cost management, strategic tender timing, and long-term budgeting measures to mitigate the impact of material volatility on capital works programs.

|              | <b>AC Index Master Table</b>                      |             |             |             |             |             |             |             |
|--------------|---|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
|              | <b>(Price listed per tonne of Ashpalt Cement)</b> |             |             |             |             |             |             |             |
| <b>Month</b> | <b>2018</b>                                       | <b>2019</b> | <b>2020</b> | <b>2021</b> | <b>2022</b> | <b>2023</b> | <b>2024</b> | <b>2025</b> |
| <b>Jan</b>   | \$ 588.60   | \$ 809.80   | \$ 709.60   | \$ 617.25   | \$ 917.50   | \$1,182.00  | \$1,017.50  | \$ 996.50   |
| <b>Feb</b>   | \$ 588.60   | \$ 809.80   | \$ 709.60   | \$ 617.25   | \$ 917.50   | \$1,182.00  | \$1,017.50  | \$ 996.50   |
| <b>Mar</b>   | \$ 657.00   | \$ 826.40   | \$ 767.25   | \$ 732.00   | \$1,065.45  | \$1,138.00  | \$1,005.75  | \$1,061.00  |
| <b>Apr</b>   | \$ 689.50   | \$ 850.25   | \$ 757.00   | \$ 749.80   | \$1,156.00  | \$1,174.00  | \$1,056.05  | \$1,140.10  |
| <b>May</b>   | \$ 713.75   | \$ 860.00   | \$ 729.00   | \$ 781.50   | \$1,270.00  | \$1,199.25  | \$1,104.00  | \$1,191.05  |
| <b>Jun</b>   | \$ 761.80   | \$ 872.00   | \$ 711.00   | \$ 819.00   | \$1,356.00  | \$1,216.80  | \$1,144.50  | \$1,192.60  |
| <b>Jul</b>   | \$ 828.50   | \$ 864.00   | \$ 705.60   | \$ 862.60   | \$1,394.00  | \$1,158.00  | \$1,172.10  | \$1,195.10  |
| <b>Aug</b>   | \$ 873.60   | \$ 836.60   | \$ 716.25   | \$ 891.00   | \$1,380.00  | \$1,103.25  | \$1,168.70  | \$1,190.30  |
| <b>Sep</b>   | \$ 880.50   | \$ 807.75   | \$ 688.75   | \$ 893.50   | \$1,324.80  | \$1,089.00  | \$1,123.10  | \$1,181.00  |
| <b>Oct</b>   | \$ 870.00   | \$ 787.00   | \$ 662.40   | \$ 904.60   | \$1,246.50  | \$1,063.00  | \$1,076.10  | \$1,171.60  |
| <b>Nov</b>   | \$ 809.80   | \$ 709.60   | \$ 617.25   | \$ 917.50   | \$1,182.00  | \$1,017.50  | \$ 996.50   | \$1,067.25  |
| <b>Dec</b>   | \$ 809.80   | \$ 709.60   | \$ 617.25   | \$ 917.50   | \$1,182.00  | \$1,017.50  | \$ 996.50   | \$1,067.25  |

# INFRASTRUCTURE OVERVIEW



103+ Kilometers of  
Township maintained  
roads



7 Bridges and  
2 Culverts



1 Market



1 Library



1 Community  
Center



2 Fire Stions 1 Transfer Station



2 Churches



4 Active  
Cemeteries



1 Trail/4  
Boat Launches



1 Ice rink



McKellar  
Ball Diamond  
Field



1244 Full-  
Residents



2026  
Operating Budget

\$5,763,342.94

2026  
Capital Budget

\$4,333,574.54

| <b>Township of McKellar</b>                         |                         |                        |
|---|-------------------------|------------------------|
| <b>Proposed Budget Summary 2026</b>                 |                         |                        |
|   |                         |                        |
| <b>Department</b>                                   | <b>REVENUE</b>          | <b>EXPENDITURE</b>     |
| General Government                                  | -\$ 1,716,574.61        | \$ 1,146,347.64        |
| Fire Department                                     | -\$ 2,160.00            | \$ 396,502.80          |
| Building Department                                 | -\$ 180,435.78          | \$ 180,435.78          |
| Protection to Persons & Property                    | -\$ 5,200.00            | \$ 470,966.79          |
| Transportation                                      | -\$ 350.00              | \$ 1,953,067.00        |
| Environmental                                       | -\$ 40,980.00           | \$ 280,415.20          |
| Health Care   | \$ -                    | \$ 310,937.99          |
| Social Service                                      | \$ -                    | \$ 417,929.26          |
| Recreation  | -\$ 1,740.00            | \$ 12,300.00           |
| Parks and Facilities                                | -\$ 5,000.00            | \$ 85,094.06           |
| Community Centre                                    | -\$ 2,500.00            | \$ 105,324.61          |
| Cultural Services                                   | \$ -                    | \$ 1,000.00            |
| Sesquicentennial Ad Hoc Committee                   | \$ -                    | \$ -                   |
| West Parry Sound Recreation and Cultural Center     | -\$ 20,000.00           | \$ 116,678.54          |
| Public Library                                      | -\$ 8,400.00            | \$ 76,200.00           |
| Historical Committee                                | -\$ 300.00              | \$ 5,500.00            |
| Planning Department                                 | -\$ 13,600.00           | \$ 96,500.00           |
| Business Development                                | -\$ 13,200.00           | \$ 12,000.00           |
| McKellar Market                                     | -\$ 20,000.00           | \$ 31,042.87           |
| <b>TOTAL OPERATING</b>                              | <b>-\$ 2,030,440.39</b> | <b>\$ 5,698,242.54</b> |
| <b>TOTAL CAPITAL</b>                                | <b>-\$ 3,349,055.87</b> | <b>\$ 4,333,574.54</b> |
|   |                         |                        |
|   |                         |                        |
| <b>Budget</b>                                       |                         |                        |
| <b>SCHEDULE OF RESERVES</b>                         | <b>Transfer From</b>    | <b>Transfer To</b>     |
| Total   | -\$ 2,767,892.65        | \$ 395,644.40          |
|   |                         |                        |
| MUNICIPAL LEVY for OPERATING Budget                 |                         | \$ 3,667,802.14        |
| MUNICIPAL LEVY for CAPITAL Projects Covered by Levy |                         | \$ 984,518.67          |
| INVESTMENT IN INFRASTRUCTURE & ASSETS               |                         | \$ 65,100.40           |
|   |                         | <b>\$ 4,717,421.22</b> |
|   |                         |                        |
|   |                         |                        |
| 2025 Tax Levy                                       |                         | 4,486,045.51           |
| 2025 Growth Related Levy                            |                         | 74,364.12              |
| 3.50% Tax increase                                  |                         | 157,011.59             |
|   |                         |                        |
| <b>Total Levy</b>                                   |                         | <b>4,717,421.22</b>    |



## **Tax Rate & Impact**



**Combined Municipal & Education Tax Rate for 2026 2.77%**



**Required Levy for 2026 \$4,717,421.22**



**Average Assessment of Single Detached Home is \$208,000**



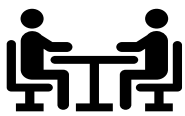
**Increase in Levy \$44.94 on Single Detached Home**





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### Council Facts



**5 Councillors**



**2026 Budget \$139,199.79**

The Council's 2026 budget reflects a measured increase of **1.74%** over the previous year. This change is primarily attributable to a **1.80% adjustment in salaries**, implemented to ensure fair and competitive compensation for Council members. All other budget lines remain unchanged, resulting in a stable overall expenditure profile while supporting the continued effectiveness of Council operations.



Administration revenues consist of two primary components: (1) the Ontario Municipal Partnership Fund (OMPF), which increased by **14.90% year-over-year**, and (2) a diversified set of administrative revenue sources, including tax-related interest and penalties, sign advertising, trailer licensing, tax certificate fees, and miscellaneous charges. The **12.50% upward adjustment** to penalty and interest revenue aligns with realized collections over the preceding two fiscal years.

Interest income from operating accounts declined in response to reductions in prevailing short-term rates. To partially offset this, the Township reallocated a portion of bank balance to an investment account earning **4.05%**, enhancing interest yield stability. The estimated operating surplus applied for funding purposes has increased by **22.36%**, supporting departmental initiatives and mitigating operating risk.

Expenditure adjustments include incremental salary changes aligned with cost-of-living pressures and revised hydro allocations based on two-year actuals. Insurance premiums increased by **28.10%**, reflecting sector-wide underwriting trends and the additional inclusion of bridge assets. Audit service costs rose due to expanded reporting and assurance requirements.

Consulting costs—primarily associated with REALTAX Inc. arrears recovery—continue to support optimized tax collection. Information Technology spending increased by **13.33%**, driven by higher managed-service contract pricing. Bank fees and loan-related expenditures declined by **50%**, reflecting the near-completion of the Infrastructure Ontario fire truck repayment schedule. The MPAC levy increased by **3.35%**, consistent with province-wide inflationary and staffing cost adjustments.

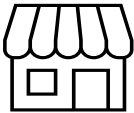


## Fire Department Facts



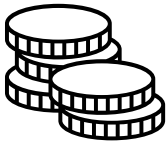
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**Volunteer Fire Fighters 20+**



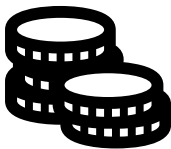
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**2 Fire Stations**



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**2026 Operating Budget \$396,502**



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**2026 Capital Budget \$338,530.54**

The Fire Department's operating budget has increased by **8.42%**, representing an additional **\$30,796.80** for the 2026 fiscal year. This enhancement primarily reflects a **10% wage adjustment** for volunteer firefighters due to increase of call volume, introduced to maintain competitive compensation levels and align with prevailing cost-of-living pressures. The increase also addresses the staffing capacity required to manage a notable rise in service demands. In 2025, the Department responded to **147 emergency incidents**, marking a **13% increase** from the previous year. Sustaining this elevated call volume necessitates a well-supported volunteer workforce, and the wage adjustment is essential for maintaining morale, improving retention, and attracting qualified volunteers committed to serving the community.

Several budget lines have also been revised to align with operational needs and inflationary pressures. The **Office Supplies** allocation has been increased by **33.33%**, reflecting higher material and administrative costs. The **Conferences** budget has risen by **30%** to enable participation in key Ontario Association of Fire Chiefs (O AFC) conferences in Toronto and Huntsville, which provide essential training and professional development opportunities for personnel.

A significant increase of **129.17%** has been applied to the **Subscriptions and Memberships** category to support platforms such as **Fd Online/Fire Pro**. These systems enhance the Department's record-keeping, incident reporting, and asset-management capabilities. They also improve tracking of equipment condition, maintenance schedules, training compliance, duty assignments, and operational readiness—supporting more efficient management of departmental resources.

The **Heating** budget has been raised to reflect increased consumption and higher utility rates, which are influenced by both environmental conditions and rising energy costs. This adjustment

ensures that facilities remain operational and safe for personnel and equipment throughout the year.

Overall, the 2026 operating budget positions the Fire Department to maintain high service standards, support the increased operational workload, and continue its commitment to public safety through strategic investments in staff, training, technology, and essential infrastructure.

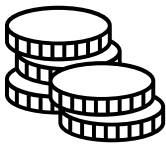


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### **Building Department Facts**



**1 Full Time Staff**



**2026 Operating Budget \$180,435.78**

The Building Department's operating budget for 2026 reflects a modest yet meaningful increase of 1.83%, supporting the continued delivery of essential regulatory and inspection services. Revenue from building permits is projected to remain unchanged at \$160,000, consistent with 2025 levels. This flat revenue outlook is a direct result of the broader slowdown in construction activity, influenced by elevated building costs, economic uncertainty, and geopolitical factors—including potential tariff impacts—that continue to affect development across the region.

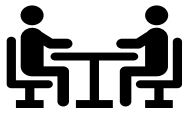
On the expenditure side, the Department's salary budget will increase by 1.80%, reflecting an adjustment aligned with rising cost-of-living pressures. This ensures compensation remains fair and competitive while supporting the retention of skilled staff responsible for enforcing the Ontario Building Code and safeguarding construction standards within the municipality.

Budget lines for conferences, memberships, and subscriptions have also been increased to accommodate higher costs associated with professional development and regulatory compliance resources. These investments are essential for maintaining current knowledge of evolving building standards, industry practices, legislative updates, and technological tools used in permit administration and inspection processes.

Despite the challenging economic environment and reduced development momentum, the Building Department remains fully committed to delivering high-quality customer service. The Department continues to prioritize public safety, ensuring all construction activities meet required standards for structural integrity, environmental protection, and occupant well-being. Through responsible budgeting and strategic investment, the Department is positioned to continue supporting residents, builders, and the broader community with efficient, transparent, and safety-focused services throughout the 2026 fiscal year.

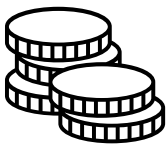


### **Transportation/Public Works Department Facts**



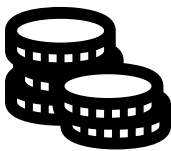
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**5 Full Time Staff**



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**2026 Operating Budget \$1,953,067**



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**2026 Capital Budget \$3,111,500**

The Department of Transportation's operating budget for 2026 has increased by 10.43%, resulting in a total operating allocation of \$1,953,067. This increase reflects the substantial upward pressure on operational costs across the transportation sector, driven by inflation, higher material prices, increased service demands, and the need to maintain essential municipal infrastructure at safe and reliable standards.

The Salaries and Wages budget has been adjusted by 1.80%, aligned with Ontario's CPI-based cost-of-living increase. This adjustment ensures that the Department remains adequately staffed to support year-round road maintenance, winter operations, emergency response, and capital project oversight.

A significant portion of the budget continues to support the Township's debt obligations. Funding for the interest and principal payments associated with both the Centre Road Debenture and Hurdville Road has been incorporated to ensure compliance with long-term financial commitments. These payments are essential for preserving the Township's credit standing and supporting the infrastructure lifecycle of key transportation corridors.

The Department is also experiencing substantial increases in vehicle maintenance and overhead costs. All Freightliner trucks—critical for plowing, sanding, hauling, and general road operations—require ongoing maintenance to ensure reliability. Rising prices for parts, filters, lubricants, and specialized supplies have contributed to higher expenditures. Additionally, operational usage has increased, resulting in greater wear and tear on equipment and higher consumption of consumables.

Fuel expenditures have experienced a dramatic rise of 900%, primarily due to the introduction of the new fuel storage tank located at the Public Works Depot. This tank is now shared between

Public Works and the Fire Department, consolidating fuel access but significantly increasing the total volume consumed and recorded under this budget line. While this consolidated system improves efficiency and emergency readiness, it creates a notable impact on fuel-related costs.

The budget for Street Signs and Safety Equipment has also increased, reflecting both higher material costs and the additional staff time required to replace, secure, and maintain signage in accordance with safety standards. Ensuring that signage remains visible, compliant, and structurally sound is essential for public safety and risk management.

The Salary and Overhead allocation now includes dedicated time for the Public Works Superintendent and staff to provide oversight and support for the ongoing work on Hardies Road and Hurdville Road. This includes on-site inspections, contractor coordination, quality control, and progress monitoring—activities that are critical for ensuring the integrity and timely completion of capital projects.

With respect to capital investment, the Department’s previously discussed capital budget is revised with new amount for Hardies Road. This project will now be reconstructed and work will be broken down into small contracts with some work will be performed by Public Works staff, reducing contracted service costs while ensuring high-quality outcomes.

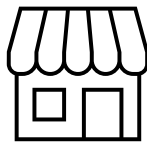
Overall, the expanded 2026 operating budget reinforces the Department’s commitment to safeguarding municipal infrastructure, improving operational efficiency, and protecting public safety. As transportation systems face growing demands and rising costs, these investments ensure that essential services can continue to be delivered effectively and sustainably.



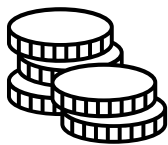
### Environmental Protection and Preservation Department Facts



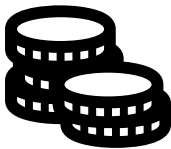
**1 Full Time Staff**



**1 Transfer Station**



**2026 Operating Budget \$280,415.20**



**2026 Capital Budget \$31,000**

The Department of Environmental Protection and Preservation anticipates total revenues of **\$40,980** for 2026, representing a **10.48% decrease** compared to the previous year's budget. This reduction is primarily attributable to the Township's new agreement with **Circular Materials**, which adjusts the annual reimbursement from **\$28,800 to \$24,000**. Despite this decline, the Department continues to administer critical services that support the Township's environmental stewardship goals.

The Department is organized into three functional areas—**Waste Management, Waste Collection and Disposal**, and **Environmental Protection and Preservation**—each contributing to the safe and efficient handling of waste and the long-term safeguarding of natural ecosystems. For 2026, the Department's overall operating budget reflects a modest increase of **0.87%**, driven largely by rising **waste-tipping fees**, higher **hydro costs**, and general **cost-of-living adjustments** that affect operational requirements.

A notable increase of **11.86%** has been applied specifically to the **Environmental Protection and Preservation** division. This enhancement reflects the expanding scope of environmental monitoring and conservation activities within the Township. The **Lake Stewardship Committee** has increase budget to support increased public awareness and educational initiatives, recognizing the importance of community engagement in protecting lake and watershed health.

Furthermore, the costs associated with **E. coli sampling, phosphorus testing, and calcium monitoring** have risen by **12.85%**, reflecting both higher laboratory fees and the need for more frequent or comprehensive testing. These measures are essential for ensuring that local water bodies remain safe, ecologically balanced, and compliant with environmental standards.

Despite the various financial pressures and rising operational costs, the Department remains steadfast in its commitment to providing high-quality services while exercising prudent fiscal management. The Department will continue to prioritize environmental protection, responsible waste management, and the promotion of sustainable practices to support the long-term well-being of the community.



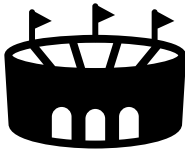
### **Parks & Facilities Department Facts**



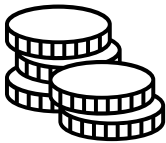
**2 Full Time Staff**



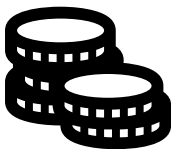
**1 Community Center Complex**



**1 Ice Rink & Parks & Baseball Field**



**2026 Operating Budget \$190,418.67**



**2026 Capital Budget \$496,000**

The Parks and Facilities Department's operating budget for 2026 reflects a **6.31% decrease**, resulting in a total allocation of **\$190,418.67**. Despite the reduction in overall expenditures, the budget continues to prioritize the Township's commitment to maintaining and enhancing high-quality recreational spaces and community facilities. A key component of this year's adjustment is a **1.80% increase in payroll expenses**, ensuring fair compensation for the dedicated staff responsible for the upkeep, cleanliness, and overall operation of municipal parks, the community centre, and outdoor amenities.

One of the most notable budget considerations for 2026 pertains to the **Ice Rink**. While new rink glass was purchased in the previous fiscal year, the 2026 budget accounts solely for **repair and cleaning costs**, as no major capital replacements are required at this time. These maintenance activities are essential to preserving the structural integrity, safety, and visual appeal of the facility. Ensuring that the rink remains in optimal condition enhances user experience and provides a safe environment for residents and visitors engaging in recreational programming.

The Parks and Facilities team continues to play a vital role in supporting community well-being. Staff remain dedicated to ensuring all facilities are clean, safe, and well-maintained, contributing to a welcoming environment for public events, recreational activities, and daily use. This ongoing commitment enhances the overall user experience and promotes the Township's broader objective of fostering vibrant, accessible, and inclusive community spaces.



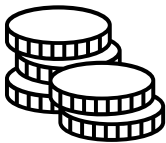
### McKellar Market Facts



1 Full Time Staff



1 Market at Minerva Park



2026 Operating Budget \$31,042.87

The McKellar Market has experienced remarkable growth in recent years, and current indicators suggest that this positive momentum will continue into the future. Our most recent financial analysis shows an impressive **132% increase in revenue**, demonstrating the market's rising popularity and the steady influx of visitors who are discovering and enjoying the diverse range of local products, vendors, and community experiences offered at the site. This growth underscores the market's expanding role as a vibrant economic and social hub within the Township.

This year also marks an important transition for the Market, as **Janice Gibson**, our long-serving Marketing Manager, has announced her retirement. Recruitment efforts are underway to identify a suitable successor who can build on Ms. Gibson's longstanding contributions. Recognizing that 2026 will be a transition year for the incoming staff member, the budget has been maintained at the same level as the prior year, with the exception of **salary adjustments**. These adjustments ensure fair and competitive compensation for the position and reflect the value placed on staff who support the market's daily operations and future growth.

Looking ahead, the Township remains focused on enhancing the **ambiance and visitor experience** at the McKellar Market. Planned improvements aim to elevate the market's setting and atmosphere, supporting its continued evolution as a community gathering space. These enhancements will help foster deeper engagement between residents, visitors, and local vendors—strengthening the Market's position as a central, vibrant, and culturally significant destination within McKellar.

# External/Internal Agencies Levies

|   |                |
|---|----------------|
| Belvedere Heights                       | • \$68,965.26  |
| District Of Parry Sound Social Services | • \$348,964    |
| North Bay Parry Sound Health Unit       | • \$46,296     |
| EMS Ambulance                           | • \$252,874.25 |
| OPP                                     | • \$415,793    |
| 911 Account                             | • \$1,398.79   |
| Library                                 | • \$62,800     |
| West Parry Sound OPP Detachment Board   | • \$3,500      |
| West Parry Sound Recreation Centre      | • \$20,000     |
| Parry Sound Planning Board              | • \$13,000     |
| Parry Sound Area Industrial Park        | • \$15,000     |
| West Parry Sound Geography Network      | • \$13,500     |

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# Debenture Payment 2026

|                                   |              |
|-----------------------------------|--------------|
| Fire Truck                        | \$17,816     |
| West Pary Sound Recreation Center | \$96,678.54  |
| Centre Road Project               | \$192,313.98 |
| Hurdville Road                    | \$366,763.28 |

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## **CONCLUSION:**

Through careful evaluation of key economic factors—including interest-rate fluctuations, supply-and-demand conditions, and ongoing inflationary pressures—the Township has developed a balanced and forward-looking budget for 2026. This financial plan is designed to sustain essential municipal services while supporting the community’s long-term growth and well-being.

The budget framework ensures that municipal operations continue to run efficiently and responsibly. It supports sound financial management, effective personnel oversight, and the reliable delivery of core public services. Rigorous building inspections will continue to uphold high standards of safety and construction quality, helping to protect residents and ensure that homes and structures remain safe, secure, and compliant.

Environmental protection and preservation remain central priorities. Public Works will continue to advance road and bridge project that enhance community connectivity and public safety.

The budget also reinforces the importance of parks, recreational facilities, and public gathering spaces. Continued investment in the upkeep and enhancement of these areas promotes healthy lifestyles, supports social connections, and contributes to a vibrant and resilient community.

Throughout the planning process, the equitable distribution of resources has remained a guiding principle. Our overarching goal is to maximize community benefit while upholding fiscal responsibility, and this budget reflects our strong commitment to serving the needs and interests of all residents.

Township of McKellar  
Proposed Budget Detail 2026

|                       |     |     |   | Budget 2024 |              | Actuals 2024 |              | Budget 2025 |              | Actuals 2025 |              | Budget 2026 |              | %  |  |
|-----------------------|-----|-----|---|-------------|--------------|--------------|--------------|-------------|--------------|--------------|--------------|-------------|--------------|--|--|
| <b>Administartion</b> |     |     |   |             |              |              |              |             |              |              |              |             |              |  |  |
| <b>Revenue</b>        |     |     |   |             |              |              |              |             |              |              |              |             |              |  |  |
| <b>Taxes</b>          |     |     |   |             |              |              |              |             |              |              |              |             |              |  |  |
| 02                    | 100 | 500 | Taxation - Residential                      | -\$         | 4,136,006.59 | -\$          | 4,136,008.86 | -\$         | 4,454,080.54 | -\$          | 4,454,084.02 | -\$         | 4,683,669.07 | 5.15%  |  |
| 02                    | 100 | 501 | Taxation - Commercial                       | -\$         | 20,478.23    | -\$          | 20,478.23    | -\$         | 23,700.72    | -\$          | 23,700.71    | -\$         | 25,034.43    | 5.63%  |  |
| 02                    | 100 | 502 | Taxation - Industrial/Aggregrate Extraction | -\$         | 401.83       | -\$          | 401.83       | -\$         | 279.62       | -\$          | 279.60       | -\$         | 289.24       | 3.44%  |  |
| 02                    | 100 | 503 | Taxation - Farmlands                        | -\$         | 3,307.29     | -\$          | 3,307.30     | -\$         | 3,912.22     | -\$          | 3,912.22     | -\$         | 3,874.57     | -0.96%   |  |
| 02                    | 100 | 504 | Taxation - Managed Forest                   | -\$         | 3,381.54     | -\$          | 3,381.60     | -\$         | 4,072.41     | -\$          | 4,072.41     | -\$         | 4,553.92     | 11.82%   |  |
| 02                    | 100 | 510 | Payment -in-lieu of taxes                   |             |              | -\$          | 3,797.58     |             |              | -\$          | 3,990.10     |             |              |  |  |
|                       |     |     |   | -\$         | 4,163,575.48 | -\$          | 4,167,375.40 | -\$         | 4,486,045.51 | -\$          | 4,490,039.06 | -\$         | 4,717,421.22 | 5.16%  |  |
| 02                    | 100 | 505 | Supplemental - Residential                  |             |              | -\$          | 125,866.12   |             |              | -\$          | 95,705.74    | -\$         | 50,000.00    | Estimated collection on supplemental Levy      |  |
|                       |     |     |   |             |              | -\$          | 125,866.12   |             |              | -\$          | 95,705.74    | -\$         | 50,000.00    |  |  |
| <b>Grants</b>         |     |     |   |             |              |              |              |             |              |              |              |             |              |  |  |
| 02                    | 102 | 520 | Ontario Municipal Partnership Fund          | -\$         | 761,900.00   | -\$          | 761,900.00   | -\$         | 877,900.00   | -\$          | 877,900.00   | -\$         | 1,008,700.00 | 14.90% OMPF Increased                          |  |
| 02                    | 103 | 522 | Municipal Modernization Grant               |             |              |              |              |             |              |              |              |             |              |  |  |
| 02                    | 102 | 524 | Other Grants - NOHFC Grant and others       |             |              |              |              |             |              |              |              |             |              |  |  |
| 02                    | 103 | 526 | Federal Gas Tax Program - AMO               |             |              |              |              |             |              |              |              |             |              |  |  |
| 02                    | 103 | 527 | Ontario Community Investment Fund (OCIF)    |             |              |              |              |             |              |              |              |             |              |  |  |
|                       |     |     |   | -\$         | 761,900.00   | -\$          | 761,900.00   | -\$         | 877,900.00   | -\$          | 877,900.00   | -\$         | 1,008,700.00 | 14.90%   |  |
| <b>Others</b>         |     |     |   |             |              |              |              |             |              |              |              |             |              |  |  |
| 02                    | 104 | 512 | Freedom of Information Requests             |             |              | -\$          | 319.40       | \$          | -            | -\$          | 75.00        |             |              |  |  |
| 02                    | 100 | 530 | Penalty and Interest on Taxes               | -\$         | 36,000.00    | -\$          | 74,109.98    | -\$         | 48,000.00    | -\$          | 72,126.29    | -\$         | 54,000.00    | 12.50%   |  |
| 02                    | 102 | 525 | Provincial Offences Act Revenue             |             |              |              |              |             |              |              |              |             |              |  |  |
| 02                    | 104 | 531 | Investment Income General Operating Acco    | -\$         | 150,000.00   | -\$          | 213,391.52   | -\$         | 150,000.00   | -\$          | 201,505.29   | -\$         | 160,000.00   | 6.67% Lower Interest Rate                      |  |
| 02                    | 104 | 533 | Civic Address Signs                         |             |              | -\$          | 180.00       | -\$         | 120.00       | -\$          | 285.00       |             |              |  |  |
| 02                    | 104 | 538 | Fine Revenue - Parking/Trailers             |             |              |              |              |             |              |              |              |             |              |  |  |
| 02                    | 104 | 539 | Trailer Licence Fees                        | -\$         | 5,000.00     | -\$          | 4,105.60     | -\$         | 5,000.00     | -\$          | 4,188.89     | -\$         | 5,000.00     | 0.00%  |  |
| 02                    | 104 | 540 | Sign Advertising Fees                       | -\$         | 4,300.00     | -\$          | 6,662.08     | -\$         | 4,500.00     | -\$          | 7,310.46     | -\$         | 5,000.00     | 11.11%   |  |
| 02                    | 104 | 542 | Tax Certificates                            | -\$         | 6,000.00     | -\$          | 2,808.00     | -\$         | 5,000.00     | -\$          | 3,244.90     | -\$         | 4,500.00     | -10.00%  |  |
| 02                    | 104 | 552 | Miscellaneous Revenue                       | -\$         | 1,000.00     | -\$          | 14,755.62    | -\$         | 1,000.00     | -\$          | 6,074.47     | -\$         | 1,000.00     | 0.00%  |  |
| 02                    | 104 | 553 | Administrative Income                       | -\$         | 2,200.00     | -\$          | 2,200.00     | -\$         | 2,200.00     | -\$          | 2,215.00     | -\$         | 2,200.00     | 0.00%  |  |
| 02                    | 104 | 554 | Sale of Municipal Property                  |             |              |              |              |             |              |              |              |             |              |  |  |
| 02                    | 104 | 555 | Sale of Municipal Assets                    |             |              |              |              |             |              |              |              |             |              |  |  |
| 02                    | 104 | 570 | Surplus Taken into Revenue                  | -\$         | 509,630.98   |              |              | -\$         | 346,220.21   |              |              | -\$         | 423,633.53   | 22.36%   |  |
| 02                    | 104 | 572 | Tower Lease                                 |             |              |              |              |             |              |              |              |             |              |  |  |
| 02                    | 104 | 573 | Canada Post Lease Payments                  | -\$         | 2,281.32     | -\$          | 3,313.49     | -\$         | 2,281.32     | -\$          | 2,351.35     | -\$         | 2,491.08     | 9.19% Revised Canada Post Contract \$207.59X12 |  |
| 02                    | 104 | 575 | Counter Sales (Copy,Fax, etc)               | -\$         | 50.00        | -\$          | 74.50        | -\$         | 50.00        | -\$          | 100.15       | -\$         | 50.00        | 0.00%  |  |
| 02                    | 104 | 578 | Gain (Loss) on Disposal of Assets           |             |              |              |              |             |              |              |              |             |              |  |  |
| 02                    | 104 | 580 | Transfer from Reserve - Admin               |             |              |              |              |             |              |              |              |             |              |  |  |

Township of McKellar  
Proposed Budget Detail 2026

|                              |     |     |  | Budget 2024      | Actuals 2024     | Budget 2025      | Actuals 2025     | Budget 2026      | %      |
|------------------------------|-----|-----|--|------------------|------------------|------------------|------------------|------------------|--------|
| 02                           | 104 | 597 | Bottle Drive Revenue - Proceeds and Inte |                  | -\$ 2,753.00     | \$ -             |                  |                  |        |
| 02                           | 104 | 700 | Debenture Financing                      |                  |                  |                  |                  |                  |        |
|                              |     |     |  | -\$ 716,462.30   | -\$ 324,673.19   | -\$ 564,371.53   | -\$ 299,476.80   | -\$ 657,874.61   | 16.57% |
| Total Administrative Revenue |     |     |  | -\$ 1,478,362.30 | -\$ 1,212,439.31 | -\$ 1,442,271.53 | -\$ 1,273,082.54 | -\$ 1,716,574.61 | 19.02% |
| Grand Revenue                |     |     |  | -\$ 5,641,937.78 | -\$ 5,379,814.71 | -\$ 5,928,317.04 | -\$ 5,763,121.60 | -\$ 6,433,995.83 | 8.53%  |

General Government Expenditure

Council

|    |     |     |   |   |               |               |               |               |       |
|----|-----|-----|---|---|---------------|---------------|---------------|---------------|-------|
|    |     |     |   | Wages increase by 1.80% as per October 2025 CPI Ontario |               |               |               |               |       |
| 02 | 050 | 001 | Salaries                                | \$ 123,546.28   | \$ 120,383.09 | \$ 126,017.21 | \$ 125,599.37 | \$ 128,285.52 | 1.80% |
| 02 | 050 | 004 | Payroll Overhead - CPP, EI, RRSP, WSIB, | \$ 6,177.31   | \$ 4,626.27   | \$ 6,300.86   | \$ 4,242.28   | \$ 6,414.28   | 1.80% |
| 02 | 050 | 006 | Mileage                                 | \$ 1,500.00   | \$ -          | \$ 1,500.00   | \$ -          | \$ 1,500.00   | 0.00% |
| 02 | 050 | 007 | Telephone                               |   |               |               | \$ -          |               |       |
| 02 | 050 | 014 | Insurance                               |   |               |               | \$ -          |               |       |
| 02 | 050 | 015 | Conferences, Courses, Training,         | \$ 1,500.00   | \$ 727.69     | \$ 1,500.00   | \$ 500.00     | \$ 1,500.00   | 0.00% |
| 02 | 050 | 016 | Accommodations/Meals                    | \$ 1,000.00   |               | \$ 1,000.00   | \$ -          | \$ 1,000.00   | 0.00% |
| 02 | 050 | 024 | Miscellaneous                           | \$ 500.00   |               | \$ 500.00     | \$ 218.78     | \$ 500.00     | 0.00% |
|    |     |     |   | \$ 134,223.60   | \$ 125,737.05 | \$ 136,818.07 | \$ 130,560.43 | \$ 139,199.79 | 1.74% |

Administration

|    |     |     |  |               |               |               |               |               |  |
|----|-----|-----|--|---------------|---------------|---------------|---------------|---------------|--|
| 02 | 060 | 001 | NOHFC Intern Salary and Payroll Overhead |               |               |               |               |               |  |
|    |     |     |  |               |               |               |               |               |  |
| 02 | 060 | 001 | Salaries                                 | \$ 447,209.67 | \$ 453,815.00 | \$ 414,157.73 | \$ 418,880.81 | \$ 421,621.52 | 1.80% Wages increase by 1.80% October 2025 CPI Ontario           |
| 02 | 060 | 004 | Payroll Overhead - CPP, EI, RRSP, WSIB,  | \$ 93,914.03  | \$ 95,674.09  | \$ 91,114.70  | \$ 77,093.47  | \$ 92,756.73  | 1.80%  |
| 02 | 060 | 005 | Employee Benefits                        | \$ 22,360.48  | \$ 21,252.79  | \$ 20,707.89  | \$ 16,002.83  | \$ 21,081.08  | 1.80%  |
| 02 | 060 | 006 | Mileage                                  | \$ 2,500.00   | \$ 694.78     | \$ 2,500.00   | \$ 200.00     | \$ 2,500.00   | 0.00%  |
| 02 | 060 | 007 | Telephone                                | \$ 2,600.00   | \$ 2,106.67   | \$ 2,600.00   | \$ 2,363.11   | \$ 2,600.00   | 0.00%  |
| 02 | 060 | 008 | Hydro Admin                              | \$ 14,000.00  | \$ 15,760.86  | \$ 14,000.00  | \$ 15,957.65  | \$ 16,000.00  | 14.29%   |
| 02 | 060 | 009 | Office Supplies/Materials                | \$ 4,500.00   | \$ 3,884.84   | \$ 4,500.00   | \$ 3,760.08   | \$ 4,500.00   | 0.00%  |
| 02 | 060 | 010 | Postage/Courier                          | \$ 8,000.00   | \$ 4,588.33   | \$ 8,000.00   | \$ 7,917.84   | \$ 8,000.00   | 0.00%  |
| 02 | 060 | 011 | Advertising & Public Relations           | \$ 3,000.00   | \$ -          | \$ 3,000.00   | \$ -          | \$ 1,000.00   | -66.67%  |
| 02 | 060 | 012 | Printing/Photocopier                     | \$ 5,000.00   | \$ 5,466.07   | \$ 5,000.00   | \$ 4,906.03   | \$ 5,500.00   | 10.00%   |
| 02 | 060 | 013 | Lease Payments                           |               |               |               |               |               |  |
|    |     |     |  |               |               |               |               |               |  |
| 02 | 060 | 014 | Insurance                                | \$ 110,000.00 | \$ 114,897.27 | \$ 121,000.00 | \$ 128,092.96 | \$ 155,000.00 | 28.10% Insurance cost increased due to extra coverage of bridges |
| 02 | 060 | 015 | Courses & Training                       | \$ 4,000.00   | \$ 2,023.61   | \$ 4,000.00   | \$ 2,666.10   | \$ 4,000.00   | 0.00%  |
| 02 | 060 | 016 | Conferences                              | \$ 3,000.00   | \$ 1,172.41   | \$ 3,000.00   | \$ 3,694.95   | \$ 3,000.00   | 0.00%  |
| 02 | 060 | 017 | Memberships/Subscriptions                | \$ 4,000.00   | \$ 4,294.39   | \$ 4,000.00   | \$ 3,198.83   | \$ 4,000.00   | 0.00%  |
| 02 | 060 | 018 | Office Equipment                         | \$ 7,500.00   | \$ 405.53     | \$ 7,500.00   | \$ 9,798.42   | \$ 7,500.00   | 0.00%  |

**Township of McKellar**  
**Proposed Budget Detail 2026**

|   |     |     |   | Budget 2024 | Actuals 2024 | Budget 2025 | Actuals 2025 | Budget 2026 | %            |   |              |    |              |         |   |
|---|-----|-----|---|-------------|--------------|-------------|--------------|-------------|--------------|---|--------------|----|--------------|---------|---|
|   |     |     |   |             |              |             |              |             |              | Increase in cost due to consolidation of West Parry Sound |              |    |              |         |   |
| 02  | 060 | 019 | Professional Services - Audit                 | \$          | 16,000.00    | \$          | 11,651.52    | \$          | 16,000.00    | \$  | 15,060.48    | \$ | 18,000.00    | 12.50%  | Rec and Culture Centre and FIR                        |
| 02  | 060 | 020 | Professional Services - Legal / Land Reg      | \$          | 31,000.00    | \$          | 32,455.24    | \$          | 31,000.00    | \$  | 17,530.94    | \$ | 30,000.00    | -3.23%  |   |
| 02  | 060 | 021 | Consultant Services                           | \$          | 25,000.00    | \$          | 8,883.64     | \$          | 20,000.00    | \$  | 9,871.32     | \$ | 20,000.00    | 0.00%   | Realtex -Arrears Collection Consultant                |
| 02  | 060 | 021 | Consultant Services                           |             |              |             |              |             |              |   |              |    |              |         |   |
| 02  | 060 | 022 | Election Expenses                             | \$          | 5,000.00     | \$          | 1,679.04     | \$          | 5,000.00     | \$  | 2,364.76     | \$ | 5,000.00     | 0.00%   |   |
|   |     |     |   |             |              |             |              |             |              |   |              |    |              |         | IT costs have increased due to higher managed service |
| 02  | 060 | 023 | Information Technology Support                | \$          | 70,000.00    | \$          | 63,380.16    | \$          | 45,000.00    | \$  | 59,984.77    | \$ | 51,000.00    | 13.33%  | expenses, mainly from acquiring more laptops.         |
| 02  | 060 | 024 | Miscellaneous                                 | \$          | 3,000.00     | \$          | 1,923.02     | \$          | 3,000.00     | \$  | 2,620.73     | \$ | 3,000.00     | 0.00%   |   |
| 02  | 060 | 025 | Bank Service Charges \$ Loan Interest Cha     | \$          | 4,000.00     | \$          | 3,008.08     | \$          | 4,000.00     | \$  | 3,168.13     | \$ | 4,000.00     | 0.00%   |   |
|   |     |     | Interest & Principal -on Debenture            | \$          | 35,632.00    | \$          | 35,632.12    | \$          | 35,632.00    | \$  | 35,632.06    | \$ | 17,816.00    | -50.00% | Infrastructure loan \$17,816 x1 Truck                 |
| 02  | 060 | 026 | Tax Write Offs                                | \$          | 10,000.00    | \$          | 6,941.28     | \$          | 10,000.00    | \$  | 941.48       | \$ | 10,000.00    | 0.00%   |   |
| 02  | 060 | 027 | Insurance Losses                              |             |              |             |              |             |              |   |              |    |              |         |   |
| 02  | 060 | 028 | Security Systems                              | \$          | 1,000.00     | \$          | 1,700.93     | \$          | 1,000.00     | \$  | 732.68       | \$ | 1,000.00     | 0.00%   |   |
| 02  | 060 | 029 | Accumulated Deficit                           |             |              |             |              |             |              |   |              |    |              |         |   |
| 02  | 060 | 031 | Telecommunicaiton Service (Internet, Web      | \$          | 11,280.00    | \$          | 9,998.48     | \$          | 9,500.00     | \$  | 10,043.39    | \$ | 12,120.00    | 27.58%  | Starlink/vianet                                       |
| 02  | 060 | 034 | Provincial Sales Tax Charged (no HST Cha      |             |              |             |              |             |              |   |              |    |              |         |   |
| 02  | 060 | 035 | Records Retention                             | \$          | 1,000.00     | \$          | 337.20       | \$          | 1,000.00     |   |              | \$ | 1,000.00     | 0.00%   |   |
| 02  | 060 | 043 | Furniture                                     |             |              |             |              |             |              |   |              |    |              |         |   |
| 02  | 060 | 051 | Volunteer Recognition                         | \$          | 5,000.00     | \$          | 4,500.00     | \$          | -            |   |              |    |              |         |   |
| 02  | 060 | 109 | Hydro Admin Office                            |             |              |             |              |             |              |   |              |    |              |         |   |
| 02  | 060 | 127 | Donations / Grants to Organizations & Gr      | \$          | 4,000.00     | \$          | 25.00        | \$          | 4,000.00     | \$  | 1,650.00     | \$ | 4,000.00     | 0.00%   | Chamber of Commerce \$1200                            |
| 02  | 060 | 128 | Discretionary Donations                       | \$          | 5,000.00     | \$          | 2,813.00     | \$          | 5,000.00     | \$  | 4,577.52     | \$ | 5,000.00     | 0.00%   |   |
| 02  | 060 | 150 | Scholarships                                  | \$          | 1,500.00     | \$          | 1,500.00     | \$          | 1,500.00     | \$  | 1,500.00     | \$ | 1,500.00     | 0.00%   |   |
| 02  | 060 | 300 | Transfer to Reserves                          |             |              |             |              |             |              | \$  | 2,635.24     |    |              |         |   |
|   |     |     |   |             |              |             |              |             |              |   |              |    |              |         |   |
|   |     |     |   | \$          | 959,996.18   | \$          | 912,465.35   | \$          | 896,712.32   | \$  | 862,846.58   | \$ | 932,495.32   | 3.99%   |   |
| <u>Municipal Property Assessment Corporation Expenditures</u> |     |     |   |             |              |             |              |             |              |   |              |    |              |         |   |
|   |     |     |   |             |              |             |              |             |              |   |              |    |              |         | Estimated increase by 3.35% due to inflationary and   |
| 02  | 310 | 030 | MPAC Annual Levy                              | \$          | 70,096.12    | \$          | 70,096.09    | \$          | 72,230.57    | \$  | 72,230.56    | \$ | 74,652.52    | 3.35%   | staffing cost   |
| Total Municipal Property Assessment Corporation Expenditure   |     |     |   | \$          | 70,096.12    | \$          | 70,096.09    | \$          | 72,230.57    | \$  | 72,230.56    | \$ | 74,652.52    | 3.35%   |   |
|   |     |     |   |             |              |             |              |             |              |   |              |    |              |         |   |
| <u>Transfer to Reserves</u>                                   |     |     |   |             |              |             |              |             |              |   |              |    |              |         |   |
| 02  | 060 | 300 | Transfer to Reserves-Repayment from Debenture |             |              |             |              |             |              |   |              |    |              |         |   |
| 02  | 060 | 300 | Transfer to General Admin Reserve             |             |              |             |              |             |              |   |              |    |              |         |   |
| 02  | 060 | 334 | Transfer to Reserves - Asset Management       |             |              |             |              |             |              |   |              |    |              |         |   |
| Total Transfer to Reserves                                    |     |     |   | \$          | -            |             |              |             |              |   |              |    |              |         |   |
|   |     |     |   |             |              |             |              |             |              |   |              |    |              |         |   |
| Total Administration Expenses                                 |     |     |   | \$          | 1,164,315.90 | \$          | 1,108,298.49 | \$          | 1,105,760.96 | \$  | 1,065,637.57 | \$ | 1,146,347.64 | 3.67%   |   |

**Township of McKellar**  
**Proposed Budget Detail 2026**

|   |     |     |   | Budget 2024 |                 | Actuals 2024 |                 | Budget 2025 |                 | Actuals 2025 |                 | Budget 2026 |                 | %            |  |
|---|-----|-----|---|-------------|-----------------|--------------|-----------------|-------------|-----------------|--------------|-----------------|-------------|-----------------|--------------|--|
| <b><u>Fire Department</u></b>                             |     |     |   |             |                 |              |                 |             |                 |              |                 |             |                 |              |  |
| <b>Revenue</b>  |     |     |   |             |                 |              |                 |             |                 |              |                 |             |                 |              |  |
| 02  | 104 | 572 | Tower Lease                               | -\$         | 2,160.00        | -\$          | 2,159.60        | -\$         | 2,160.00        | -\$          | 2,089.80        | -\$         | 2,160.00        | 0.00%        |  |
| 03  | 104 | 551 | Fire Department Revenue                   |             |                 | -\$          | 1,241.98        |             |                 |              |                 |             |                 |              |  |
| 03  | 104 | 581 | Transfer from Reserve - Fire Department   |             | -               |              |                 |             |                 |              |                 |             |                 |              |  |
| 03  | 104 | 591 | Unexpended Capital - Fire Department      |             |                 |              |                 |             |                 |              |                 |             |                 |              |  |
| <b>Total Fire Department Revenue</b>                      |     |     |   | <b>-\$</b>  | <b>2,160.00</b> | <b>-\$</b>   | <b>3,401.58</b> | <b>-\$</b>  | <b>2,160.00</b> | <b>-\$</b>   | <b>2,089.80</b> | <b>-\$</b>  | <b>2,160.00</b> | <b>0.00%</b> |  |
| <b><u>Fire Department Administration</u></b>              |     |     |   |             |                 |              |                 |             |                 |              |                 |             |                 |              |  |
| <b>Expenses</b>   |     |     |   |             |                 |              |                 |             |                 |              |                 |             |                 |              |  |
| 03  | 150 | 001 | Salaries                                  | \$          | 160,000.00      | \$           | 153,302.74      | \$          | 163,200.00      | \$           | 170,032.24      | \$          | 179,520.00      | 10.00%       | 10% increase to account for call volume increase         |
| 03  | 150 | 004 | Payroll Overhead - CPP, EI, RRSP, WSIB,   | \$          | 20,800.00       | \$           | 19,606.24       | \$          | 21,216.00       | \$           | 18,556.61       | \$          | 25,132.80       | 18.46%       |  |
| 03  | 150 | 005 | Employee Benefits                         | \$          | 6,000.00        | \$           | 5,035.75        | \$          | 6,000.00        | \$           | 5,084.27        | \$          | 6,000.00        | 0.00%        |  |
| 03  | 150 | 006 | Mileage                                   | \$          | 3,490.00        | \$           | 3,183.28        | \$          | 3,490.00        | \$           | 3,444.76        | \$          | 3,500.00        | 0.29%        |  |
| 03  | 150 | 007 | Telephone                                 | \$          | 3,000.00        | \$           | 2,607.42        | \$          | 3,000.00        | \$           | 2,987.39        | \$          | 3,500.00        | 16.67%       |  |
|   |     |     |   |             |                 |              |                 |             |                 |              |                 |             |                 |              |  |
| 03  | 150 | 009 | Office Supplies/Materials                 | \$          | 1,500.00        | \$           | 516.79          | \$          | 1,500.00        | \$           | 1,387.02        | \$          | 2,000.00        | 33.33%       | Cost increase on items like Filing/Cartridge replacement |
| 03  | 150 | 014 | Insurance                                 |             |                 |              |                 | \$          | -               |              |                 | \$          | -               |              |  |
|   |     |     |   |             |                 |              |                 |             |                 |              |                 |             |                 |              |  |
| OFM certification continuation and NFPA 1006 certificates |     |     |   |             |                 |              |                 |             |                 |              |                 |             |                 |              |  |
| 03  | 150 | 015 | Courses & Training                        | \$          | 25,000.00       | \$           | 18,939.14       | \$          | 25,000.00       | \$           | 19,629.56       | \$          | 25,000.00       | 0.00%        | training as part of 2028 provincial deadline             |
| 03  | 150 | 016 | Conferences                               | \$          | 1,000.00        | \$           | 305.28          | \$          | 1,000.00        | \$           | 30.00           | \$          | 1,300.00        | 30.00%       | Conference cost -Toronto/Hunstville OAFc                 |
| 03  | 150 | 017 | Memberships/Subscriptions                 | \$          | 1,200.00        | \$           | 1,182.88        | \$          | 1,200.00        | \$           | 1,584.30        | \$          | 2,750.00        | 129.17%      | Fdonline/Fire Pro  |
| 03  | 150 | 018 | Office Equipment                          | \$          | 1,500.00        | \$           | 634.94          | \$          | 3,000.00        | \$           | 3,414.47        | \$          | 3,000.00        | 0.00%        | Printer  |
| 03  | 150 | 021 | Consultant Services                       |             |                 |              |                 | \$          | -               |              |                 | \$          | -               |              |  |
| 03  | 150 | 024 | Miscellaneous                             | \$          | 3,500.00        | \$           | 1,793.54        | \$          | 3,500.00        | \$           | 3,787.17        | \$          | 3,500.00        | 0.00%        |  |
| 03  | 150 | 040 | Radio Licences                            | \$          | 1,200.00        | \$           | 1,191.01        | \$          | 1,200.00        | \$           | 1,223.20        | \$          | 1,250.00        | 4.17%        | Increase in Cost   |
| 03  | 150 | 042 | Emergency First Response Supplies         | \$          | 5,000.00        | \$           | 6,453.90        | \$          | 5,000.00        | \$           | 2,753.65        | \$          | 5,000.00        | 0.00%        |  |
| 03  | 150 | 050 | Donation/Honourarium                      | \$          | 500.00          | \$           | 278.00          | \$          | 500.00          | \$           | 500.00          | \$          | 300.00          | -40.00%      | Chaplains Platoon  |
| 03  | 150 | 100 | Safety Equipment/Protective Clothing      | \$          | 20,000.00       | \$           | 16,383.58       | \$          | 20,000.00       | \$           | 14,926.29       | \$          | 20,000.00       | 0.00%        | Uniforms/Two Bunkers Gear Sets/Coverall                  |
| 03  | 150 | 100 | Safety Equipment/Protective Clothing-     |             |                 |              |                 | \$          | -               |              |                 | \$          | -               |              |  |
| 03  | 150 | 102 | Mutual Aid Agreement                      | \$          | 9,500.00        | \$           | 1,330.39        | \$          | 9,500.00        | \$           | 9,108.13        | \$          | 4,500.00        | -52.63%      | Bull X Extinguisher Training purchase vis Mutual Aid     |
| 03  | 150 | 103 | Fire Prevention                           | \$          | 4,000.00        | \$           | 2,104.72        | \$          | 4,000.00        | \$           | 2,907.81        | \$          | 4,000.00        | 0.00%        |  |
| Increase in Cost-Forest Fire Protection Fees-Minister of  |     |     |   |             |                 |              |                 |             |                 |              |                 |             |                 |              |  |
| 03  | 150 | 104 | Forest Fire Management Fee                | \$          | 4,900.00        | \$           | 4,891.58        | \$          | 4,900.00        | \$           | 4,987.49        | \$          | 5,000.00        | 2.04%        | Finance  |
| 03  | 150 | 105 | Dispatch Services                         | \$          | 2,500.00        | \$           | 1,967.40        | \$          | 2,500.00        | \$           | 2,047.54        | \$          | 2,500.00        | 0.00%        |  |
| 03  | 150 | 106 | Radio System Maintenance                  | \$          | -               |              |                 | \$          | -               |              |                 | \$          | 5,000.00        |              | Chargers in Truck/Programming                            |
| Maintenance Cost of Tower -if required otherwise it will  |     |     |   |             |                 |              |                 |             |                 |              |                 |             |                 |              |  |
| 03  | 150 | 107 | Radio Tower Maintenance                   |             |                 |              |                 | \$          | -               |              |                 | \$          | 1,500.00        |              | be transferred to reserve account                        |
| 03  | 150 | 108 | Emergency Management( Separate Line Item) |             |                 |              |                 | \$          | -               |              |                 | \$          | -               |              |  |
| 03  | 150 | 111 | Fire Fighting Tools/Equipment             | \$          | 13,500.00       | \$           | 13,082.47       | \$          | 13,500.00       | \$           | 15,257.97       | \$          | 15,000.00       | 11.11%       |  |
| 03  | 150 | 114 | Equipment & Repairs                       | \$          | 5,500.00        | \$           | 2,541.64        | \$          | 8,500.00        | \$           | 4,807.92        | \$          | 8,500.00        | 0.00%        |  |
| 03  | 150 | 300 | Transfer to Reserves                      |             |                 |              |                 |             |                 | \$           | 28,700.29       |             |                 |              |  |

Township of McKellar  
Proposed Budget Detail 2026

|   |     |     |  | Budget 2024 | Actuals 2024 | Budget 2025 | Actuals 2025 | Budget 2026 | %          |    |            |    |            |  |
|---|-----|-----|--|-------------|--------------|-------------|--------------|-------------|------------|----|------------|----|------------|--|
| 03  | 150 | 401 | Capital - Buildings                                |             |              |             |              |             |            |    |            |    |            |  |
| 03  | 150 | 403 | Capital - Equipment                                |             |              |             |              |             |            |    |            |    |            |  |
| 03  | 150 | 407 | Contra Capital - Fire                              |             |              |             |              |             |            |    |            |    |            |  |
| 03  | 150 | 415 | Amortization - Fire                                |             |              |             |              |             |            |    |            |    |            |  |
|   |     |     |  | \$          | 293,590.00   | \$          | 257,332.69   | \$          | 301,706.00 | \$ | 317,158.08 | \$ | 327,752.80 | 8.63%  |
| <b><u>Fire Hall #1 McKellar-Sharon Park Drive</u></b> |     |     |  |             |              |             |              |             |            |    |            |    |            |  |
| 03  | 151 | 008 | Hydro  | \$          | 2,500.00     | \$          | 1,681.53     | \$          | 2,500.00   | \$ | 1,698.85   | \$ | 2,500.00   | 0.00%  |
| 03  | 151 | 024 | Miscellaneous                                      | \$          | 1,000.00     | \$          | 1,091.22     | \$          | 1,000.00   | \$ | 289.52     | \$ | 1,000.00   | 0.00%  |
| 03  | 151 | 033 | Heating  | \$          | 3,000.00     | \$          | 2,658.33     | \$          | 3,000.00   | \$ | 4,121.72   | \$ | 4,500.00   | 50.00% Increase in heating cost/usage              |
| 03  | 151 | 112 | Maintenance Supplies                               | \$          | 1,500.00     | \$          | 67.08        | \$          | 1,500.00   | \$ | 845.39     | \$ | 1,500.00   | 0.00%  |
| 03  | 151 | 113 | Maintenance Repairs                                | \$          | 3,000.00     | \$          | 600.33       | \$          | 3,000.00   | \$ | 2,815.51   | \$ | 3,500.00   | 16.67% Increase in maintenance cost-Service Boiler |
| 03  | 151 | 114 | Equipment & Repairs                                |             |              |             |              |             |            |    |            |    |            |  |
| 03  | 151 | 116 | Grounds Maintenance                                |             |              |             |              |             |            |    |            |    |            |  |
| 03  | 151 | 145 | Materials & Supplies(Line item Duplicated-Removed) |             |              |             |              |             |            |    |            |    |            |  |
|   |     |     |  | \$          | 11,000.00    | \$          | 6,098.49     | \$          | 11,000.00  | \$ | 9,770.99   | \$ | 13,000.00  | 18.18%   |
| <b><u>Fire Hall #2 McKellar</u></b>                   |     |     |  |             |              |             |              |             |            |    |            |    |            |  |
| 03  | 152 | 007 | Telephone Fire Hall #2                             | \$          | -            |             |              |             |            |    |            |    |            |  |
| 03  | 152 | 008 | Hydro  | \$          | 3,500.00     | \$          | 3,232.62     | \$          | 3,500.00   | \$ | 3,249.03   | \$ | 3,750.00   | 7.14%  |
| 03  | 152 | 024 | Miscellaneous                                      | \$          | 1,000.00     | \$          | 974.84       | \$          | 1,000.00   | \$ | 342.00     | \$ | 1,000.00   | 0.00%  |
| 03  | 152 | 033 | Heating  | \$          | 7,500.00     | \$          | 5,920.67     | \$          | 7,500.00   | \$ | 6,435.20   | \$ | 7,500.00   | 0.00%  |
| 03  | 152 | 112 | Maintenance Supplies                               | \$          | 1,500.00     | \$          | -            | \$          | 1,500.00   | \$ | 1,105.82   | \$ | 1,500.00   | 0.00%  |
| 03  | 152 | 113 | Maintenance Repairs                                | \$          | -            |             |              | \$          | -          |    |            | \$ | 3,500.00   | Increase in maintenance cost-Service Boiler        |
| 03  | 152 | 114 | Equipment & Repairs                                |             |              |             |              |             |            |    |            |    |            |  |
| 03  | 152 | 116 | Grounds Maintenance                                |             |              |             |              |             |            |    |            |    |            |  |
| 03  | 152 | 145 | Materials & Supplies(Line item Duplicated-Removed) |             |              |             |              |             |            |    |            |    |            |  |
|   |     |     |  | \$          | 13,500.00    | \$          | 10,128.13    | \$          | 13,500.00  | \$ | 11,132.05  | \$ | 17,250.00  | 27.78%   |
| <b><u>Fire Department Vehicles</u></b>                |     |     |  |             |              |             |              |             |            |    |            |    |            |  |
| 03  | 153 | 140 | Motor Oil/Grease                                   | \$          | 500.00       | \$          | 153.60       | \$          | 500.00     | \$ | 203.59     | \$ | 500.00     | 0.00%  |
| 03  | 153 | 141 | Fuel - Gas   | \$          | 6,000.00     | \$          | 9,768.75     | \$          | 6,000.00   | \$ | 3,631.67   | \$ | 3,000.00   | -50.00%  |
| 03  | 153 | 142 | Fuel - Diesel                                      | \$          | 5,000.00     | \$          | -            | \$          | 5,000.00   | \$ | 3,996.83   | \$ | 5,500.00   | 10.00%   |
| 03  | 153 | 144 | Licenses & Insurance                               |             |              |             |              | \$          | -          |    |            | \$ | -          |  |
| 03  | 153 | 200 | Rescue 1 - 1998 Dodge Ram-Now Rescue 3             |             |              |             |              | \$          | -          |    |            | \$ | -          |  |
| 03  | 153 | 202 | Rescue 1-2022 Doge Ram-SS14                        | \$          | 3,250.00     | \$          | 280.85       | \$          | 3,250.00   | \$ | 1,554.69   | \$ | 3,250.00   | 0.00%  |
| 03  | 153 | 202 | Pumper 1 - 1996 Superior Ford F-800-Remove         |             |              |             |              | \$          | -          |    |            | \$ | -          |  |
| 03  | 153 | 203 | Pumper 2 - 1978 Dodge D300                         |             |              |             |              | \$          | -          |    |            | \$ | -          |  |
|   |     |     | Tanker 2 - 1980 Chev C70/2025 Mini Pumper          |             |              |             |              |             |            |    |            |    |            |  |
| 03  | 153 | 204 | FORD F-550-PS521                                   |             |              |             |              | \$          | -          | \$ | 286.19     | \$ | 3,500.00   | 2025 Mini Pumper -Purchased last year              |
| 03  | 153 | 206 | T1-2019 INT.TRUCK#709568                           | \$          | 3,500.00     | \$          | 1,909.90     | \$          | 3,500.00   | \$ | 3,446.59   | \$ | 3,750.00   | 7.14%  |
| 03  | 153 | 207 | T2 - 2013 Freightliner - Fire Dept                 | \$          | 3,500.00     | \$          | 2,331.92     | \$          | 3,500.00   | \$ | 1,977.10   | \$ | 3,500.00   | 0.00%  |
| 03  | 153 | 208 | R2 - 2008 Ford E-350                               |             | -            |             |              | \$          | -          |    |            | \$ | -          |  |
| 03  | 153 | 209 | R2 2014 FORD E350                                  | \$          | 6,000.00     | \$          | 9,646.38     | \$          | 6,000.00   | \$ | 1,953.30   | \$ | 2,500.00   | -58.33%  |
| 03  | 153 | 210 | 2020 Freightliner Pumper Truck-P1                  | \$          | 2,500.00     | \$          | 1,753.03     | \$          | 2,500.00   | \$ | 2,688.39   | \$ | 3,500.00   | 40.00%   |

**Township of McKellar**  
**Proposed Budget Detail 2026**

|  |     |     |  | Budget 2024 | Actuals 2024 | Budget 2025 | Actuals 2025 | Budget 2026 | %          |       |            |     |            |        |  |
|--|-----|-----|--|-------------|--------------|-------------|--------------|-------------|------------|-------|------------|-----|------------|--------|--|
|  |     |     |  | \$          | 30,250.00    | \$          | 25,844.43    | \$          | 30,250.00  | \$    | 19,738.35  | \$  | 29,000.00  | -4.13% |  |
| <b><u>Fire Department Tower Site</u></b> |     |     |  |             |              |             |              |             |            |       |            |     |            |        |  |
| 03                                       | 154 | 008 | Hydro  | \$          | 1,750.00     | \$          | 1,514.35     | \$          | 1,750.00   | \$    | 1,600.99   | \$  | 1,750.00   | 0.00%  |  |
| 03                                       | 154 | 024 | Miscellaneous                                  |             |              |             |              |             | \$         | 98.56 |            | \$  | 250.00     |        |  |
| 03                                       | 154 | 107 | Radio Tower Maintenance                        |             |              |             |              |             |            |       |            |     |            |        |  |
|  |     |     |  | \$          | 1,750.00     | \$          | 1,514.35     | \$          | 1,750.00   | \$    | 1,699.55   | \$  | 2,000.00   | 14.29% |  |
| <b><u>Transfer to Reserves</u></b>       |     |     |  |             |              |             |              |             |            |       |            |     |            |        |  |
| 03                                       | 150 | 300 | Transfer to Reserves-Forest Fire Reserve       | \$          | 3,000.00     | \$          | 3,000.00     | \$          | 3,000.00   | \$    | 3,000.00   | \$  | 3,000.00   | 0.00%  |  |
|  |     |     |  | \$          | 3,000.00     | \$          | 3,000.00     | \$          | 3,000.00   | \$    | 3,000.00   | \$  | 3,000.00   | 0.00%  |  |
| <b><u>Emergency Planning Budget</u></b>  |     |     |  |             |              |             |              |             |            |       |            |     |            |        |  |
|  |     |     |  |             |              |             |              |             |            |       |            |     |            |        |  |
| 03                                       | 150 | 107 | Radio Tower Maintenance                        | \$          | -            | \$          | -            |             |            |       |            |     |            |        |  |
| 03                                       | 150 | 108 | Emergency Management                           | \$          | 4,500.00     | \$          | 4,500.00     | \$          | 4,500.00   | \$    | 4,500.00   | \$  | 4,500.00   | 0.00%  | Who's Responding App                             |
|  |     |     |  | \$          | 4,500.00     | \$          | 4,500.00     | \$          | 4,500.00   | \$    | 4,500.00   | \$  | 4,500.00   | 0.00%  |  |
| <b>Total Fire Department Expenses</b>    |     |     |  | \$          | 357,590.00   | \$          | 308,418.09   | \$          | 365,706.00 | \$    | 366,999.02 | \$  | 396,502.80 | 8.42%  |  |
|  |     |     |  |             |              |             |              |             |            |       |            |     |            |        |  |
| <b><u>Building Department</u></b>        |     |     |  |             |              |             |              |             |            |       |            |     |            |        |  |
| <b>Revenue</b>                           |     |     |  |             |              |             |              |             |            |       |            |     |            |        |  |
| 04                                       | 104 | 541 | Building Permits                               | -\$         | 135,000.00   | -\$         | 160,068.06   | -\$         | 160,000.00 | -\$   | 155,926.53 | -\$ | 160,000.00 | 0.00%  |  |
| 04                                       | 104 | 543 | Inactive Permit Fee                            |             |              | -\$         | 400.00       |             |            |       |            |     |            |        |  |
| 04                                       | 104 | 544 | Revised Drawings                               | -\$         | 1,500.00     | -\$         | 1,455.00     | -\$         | 1,500.00   | -\$   | 3,100.00   | -\$ | 1,800.00   | 20.00% |  |
| 04                                       | 104 | 552 | Re-Inspection Fee                              |             |              |             |              |             |            |       |            |     |            |        |  |
| 04                                       | 104 | 553 | Shared CBO Service due from other Municipality | -\$         | 1,500.00     |             |              | -\$         | 1,500.00   |       |            | -\$ | 1,500.00   | 0.00%  |  |
| 04                                       | 104 | 589 | Transfer from Reserves - Building              | -\$         | 20,000.00    |             |              | -\$         | 14,000.00  | -\$   | 4,187.44   | -\$ | 17,135.78  | 22.40% | Cover Deficit                                    |
| <b>Total Building Revenue</b>            |     |     |  | -\$         | 158,000.00   | -\$         | 161,923.06   | -\$         | 177,000.00 | -\$   | 163,213.97 | -\$ | 180,435.78 | 12.03% |  |
|  |     |     |  |             |              |             |              |             |            |       |            |     |            |        |  |
| <b>Expenses</b>                          |     |     |  |             |              |             |              |             |            |       |            |     |            |        |  |
| 04                                       | 170 | 001 | Salaries                                       | \$          | 117,847.53   | \$          | 116,169.20   | \$          | 120,204.48 | \$    | 123,556.41 | \$  | 122,368.16 | 1.80%  | Wages increase by 1.80% October 2025 CPI Ontario |
| 04                                       | 170 | 004 | Payroll Overhead - CPP, EI, RRSP, WSIB,        | \$          | 24,747.98    | \$          | 24,949.14    | \$          | 26,444.99  | \$    | 22,936.25  | \$  | 26,921.00  | 1.80%  |  |
| 04                                       | 170 | 005 | Employee Benefits                              | \$          | 9,126.62     | \$          | 6,869.82     | \$          | 9,126.62   | \$    | 6,138.08   | \$  | 9,126.62   | 0.00%  |  |
| 04                                       | 170 | 006 | Mileage  |             |              |             |              |             |            | \$    | -          |     |            |        |  |
| 04                                       | 170 | 007 | Telephone                                      | \$          | 600.00       | \$          | 472.89       | \$          | 600.00     | \$    | 485.78     | \$  | 600.00     | 0.00%  |  |
| 04                                       | 170 | 009 | Office Supplies/Materials                      | \$          | 1,000.00     | \$          | 2,253.56     | \$          | 1,000.00   | \$    | 318.70     | \$  | 1,000.00   | 0.00%  |  |
| 04                                       | 170 | 010 | Postage/Courier                                | \$          | 100.00       | \$          | -            | \$          | 100.00     | \$    | -          | \$  | 100.00     | 0.00%  |  |
| 04                                       | 170 | 014 | Insurance                                      |             |              |             |              | \$          | -          | \$    | -          | \$  | -          |        |  |
| 04                                       | 170 | 015 | Courses & Training                             | \$          | 2,000.00     | \$          | 44.78        | \$          | 2,000.00   | \$    | 723.31     | \$  | 2,000.00   | 0.00%  |  |
| 04                                       | 170 | 016 | Conferences                                    | \$          | 2,000.00     | \$          | -            | \$          | 2,000.00   | \$    | 1,407.65   | \$  | 2,500.00   | 25.00% |  |
| 04                                       | 170 | 017 | Memberships/Subscriptions                      | \$          | 500.00       | \$          | 516.20       | \$          | 500.00     | \$    | 529.42     | \$  | 600.00     | 20.00% |  |
| 04                                       | 170 | 020 | Professional Services - Legal                  | \$          | 7,000.00     | \$          | 306.81       | \$          | 7,000.00   | \$    | 2,056.22   | \$  | 7,000.00   | 0.00%  |  |

**Township of McKellar**  
**Proposed Budget Detail 2026**

|  |     |     |  | Budget 2024 | Actuals 2024 | Budget 2025 | Actuals 2025 | Budget 2026 | %          |       |                             |     |            |         |  |
|--|-----|-----|--|-------------|--------------|-------------|--------------|-------------|------------|-------|-----------------------------|-----|------------|---------|--|
| 04   | 170 | 023 | Computer Software & Hardware             | \$          | 4,500.00     | \$          | 4,273.92     | \$          | 4,500.00   | 0.00% | Annual Fee for Cloud permit |     |            |         |  |
| 04   | 170 | 024 | Miscellaneous                            | \$          | 500.00       | \$          | 500.00       | \$          | -          | 0.00% |                             |     |            |         |  |
| 04   | 170 | 041 | Shared CBO Services due to Other Municip | \$          | 1,500.00     | \$          | 351.05       | \$          | 1,500.00   | 0.00% |                             |     |            |         |  |
| 04   | 170 | 141 | Vehicle Fuel - Gas                       | \$          | 1,200.00     | \$          | 851.37       | \$          | 610.16     | 0.00% |                             |     |            |         |  |
| 04   | 170 | 143 | Vehicle Maintenance Costs/Parts          | \$          | 400.00       | \$          | 281.97       | \$          | 400.00     | 0.00% |                             |     |            |         |  |
| 04   | 170 | 144 | Licenses & Insurance                     | \$          | 120.00       | \$          | -            | \$          | -          | 0.00% |                             |     |            |         |  |
| 04   | 170 | 145 | Materials & Supplies-Duplicate-Removed   |             |              |             |              |             |            |       |                             |     |            |         |  |
| Total Building Expenses                          |     |     |  | \$          | 173,142.14   | \$          | 157,840.71   | \$          | 177,196.09 | \$    | 163,213.97                  | \$  | 180,435.78 | 1.83%   |  |
| Transfer to Reserves                             |     |     |  |             |              |             |              |             |            |       |                             |     |            |         |  |
| 04   | 170 | 300 | Transfer to Building Reserve             |             |              |             |              |             |            |       |                             |     |            |         |  |
| Total Transfer to Reserves                       |     |     |  | \$          | -            | \$          | -            |             |            |       |                             |     |            |         |  |
| Total Building Department Expenditures           |     |     |  | \$          | 173,142.14   | \$          | 157,840.71   | \$          | 177,196.09 | \$    | 163,213.97                  | \$  | 180,435.78 | 1.83%   |  |
| Protection to Persons and Property               |     |     |  |             |              |             |              |             |            |       |                             |     |            |         |  |
| Revenue  |     |     |  |             |              |             |              |             |            |       |                             |     |            |         |  |
| 02   | 102 | 525 | Provincial Offences Act Revenue          | -\$         | 4,000.00     | -\$         | 2,711.55     | -\$         | 4,000.00   | \$    | -                           | -\$ | 2,000.00   | -50.00% | Revenue is reduced because ticket issuance is low  |
| 05   | 160 | 552 | Court Security Transporation Grant       | -\$         | 2,500.00     | -\$         | 3,408.64     | -\$         | 2,500.00   | -\$   | 1,653.00                    | -\$ | 3,000.00   | 20.00%  |  |
| 05   | 160 | 552 | Misc.Revenue -OPP offset                 |             |              |             |              |             |            | -\$   | 1,632.64                    |     |            |         |  |
| 02   | 104 | 538 | Fine Revenue - Parking/Trailers          | -\$         | 200.00       | \$          | -            | -\$         | 200.00     | \$    | -                           | -\$ | 200.00     | 0.00%   |  |
| Total Protection to Persons and Property Revenue |     |     |  | -\$         | 6,700.00     | -\$         | 6,120.19     | -\$         | 6,700.00   | -\$   | 3,285.64                    | -\$ | 5,200.00   | -22.39% |  |
| Expenses   |     |     |  |             |              |             |              |             |            |       |                             |     |            |         |  |
| Policing Costs - O.P.P Expenditures              |     |     |  |             |              |             |              |             |            |       |                             |     |            |         |  |
|  |     |     |  |             |              |             |              |             |            |       |                             |     |            |         |  |
| 05   | 160 | 030 | Policing Services Annual Levy            | \$          | 363,282.00   | \$          | 393,549.00   | \$          | 374,588.00 | \$    | 374,592.00                  | \$  | 415,793.00 | 11.00%  | After the review of the OPP cost recovery model an 11% cap is established due to increase in policing costs                                |
|  |     |     |  | \$          | 363,282.00   | \$          | 393,549.00   | \$          | 374,588.00 | \$    | 374,592.00                  | \$  | 415,793.00 | 11.00%  |  |
| 911 Service Expenditures                         |     |     |  |             |              |             |              |             |            |       |                             |     |            |         |  |
|  |     |     |  |             |              |             |              |             |            |       |                             |     |            |         |  |
| 05   | 165 | 030 | Contracted Services/Annual Levy-911      | \$          | 1,200.00     | \$          | 1,148.69     | \$          | 1,200.00   | \$    | 1,269.64                    | \$  | 1,398.79   | 16.57%  | Cost increase due change in calculation criteria based on MPAC Census Data instead of Statistics Canada or FIR - approved by 911 Committee |
|  |     |     |  | \$          | 1,200.00     | \$          | 1,148.69     | \$          | 1,200.00   | \$    | 1,269.64                    | \$  | 1,398.79   | 16.57%  |  |
| Animal Control Expenditures                      |     |     |  |             |              |             |              |             |            |       |                             |     |            |         |  |
| 05   | 180 | 030 | Veterinary Association Annual Levy       | \$          | 275.00       | \$          | 275.00       | \$          | 275.00     | \$    | 275.00                      | \$  | 275.00     | 0.00%   |  |
| 05   | 180 | 320 | Livestock Reimbursements - funded        |             |              |             |              |             |            |       |                             |     |            |         |  |
| 05   | 180 | 321 | Livestock Reimbursements - unfunded      |             |              |             |              |             |            |       |                             |     |            |         |  |
| 05   | 180 | 401 | Capital - Buildings Animal Control       |             |              |             |              |             |            |       |                             |     |            |         |  |
|  |     |     |  | \$          | 1,000.00     |             |              |             |            |       |                             |     |            |         |  |
|  |     |     |  | \$          | 1,275.00     | \$          | 275.00       | \$          | 275.00     | \$    | 275.00                      | \$  | 275.00     | 0.00%   |  |
| By-Law Enforcement Expenditures                  |     |     |  |             |              |             |              |             |            |       |                             |     |            |         |  |

**Township of McKellar**  
**Proposed Budget Detail 2026**

|   |     |     |  | Budget 2024 | Actuals 2024 | Budget 2025 | Actuals 2025 | Budget 2026 | %          |     |            |         |   |         |  |
|---|-----|-----|--|-------------|--------------|-------------|--------------|-------------|------------|-----|------------|---------|---|---------|--|
| 05  | 182 | 001 | Salaries   | \$          | 30,712.40    | \$          | 18,863.25    | \$          | -          |     |            |         |   |         |  |
| 05  | 182 | 004 | Payroll Overhead - CPP, EI, RRSP, WSIB,                    | \$          | 6,449.60     | \$          | 4,442.63     | \$          | -          |     |            |         |   |         |  |
| 05  | 182 | 005 | Employee Benefits  | \$          | 2,066.62     | \$          | 3,343.62     | \$          | -          |     |            |         |   |         |  |
|   |     |     |  |             |              |             |              |             |            |     |            |         |   |         |  |
| 05  | 182 | 030 | Bylaw Enforcement Annual Levy                              | \$          | -            | \$          | 40,000.00    | \$          | 14,644.73  | \$  | 40,000.00  | 0.00%   | The salary and mileage expenses for Bylaw remain unchanged, as the bylaw officer was hired partway through the year and therefore did not have a significant impact on the budget |         |  |
| 05  | 190 | 006 | Mileage  | \$          | 3,000.00     | \$          | 3,000.00     | \$          | 338.41     | \$  | 3,000.00   | 0.00%   |   |         |  |
|   |     |     |  |             |              |             |              |             |            |     |            |         |   |         |  |
| 05  | 190 | 007 | Telephone  |             |              |             |              | \$          | 180.00     |     |            |         | Created new line item for Cell Phone. We have used miscellaneous account to record the cell phone expenses  |         |  |
| 05  | 190 | 011 | Advertising  |             |              |             |              |             |            |     |            |         |   |         |  |
| 05  | 190 | 015 | Courses & Training   | \$          | 5,000.00     | \$          | 5,000.00     | \$          | 1,829.76   | \$  | 5,000.00   | 0.00%   |   |         |  |
| 05  | 190 | 020 | Professional Services - Legal                              | \$          | 4,000.00     | \$          | 4,000.00     | \$          | -          | \$  | 4,000.00   | 0.00%   |   |         |  |
|   |     |     |  |             |              |             |              |             |            |     |            |         |   |         |  |
| 05  | 190 | 024 | Miscellaneous  | \$          | 1,500.00     | \$          | 613.65       | \$          | 1,774.66   | \$  | 1,320.00   | -12.00% | Created new line item for Cell Phone. We have used miscellaneous account to record the cell phone expenses  |         |  |
| 05  | 190 | 030 | Contracted Services/Annual Levy                            |             |              |             |              |             |            |     |            |         |   |         |  |
|   |     |     |  | \$          | 52,728.62    | \$          | 27,263.15    | \$          | 53,500.00  | \$  | 18,587.56  | \$      | 53,500.00   | 0.00%   |  |
|   |     |     |  |             |              |             |              |             |            |     |            |         |   |         |  |
| 05  | 191 | 030 | West Parry Sound OPP Detachment Board                      |             |              |             |              | \$          | 3,464.13   | \$  | 3,500.00   |         | The OPP Detachment Board was established last year, and the amount shown is an estimate   |         |  |
| Total Protection To Persons & Property Expenditures |     |     |  | \$          | 418,485.62   | \$          | 422,235.84   | \$          | 429,563.00 | \$  | 398,188.33 | \$      | 470,966.79  | 9.64%   |  |
|   |     |     |  |             |              |             |              |             |            |     |            |         |   |         |  |
| <u>Transportation Department</u>                    |     |     |  |             |              |             |              |             |            |     |            |         |   |         |  |
| Revenue   |     |     |  |             |              |             |              |             |            |     |            |         |   |         |  |
| 06  | 104 | 534 | Entrance Application Fee                                   | -\$         | 350.00       | -\$         | 450.00       | -\$         | 350.00     | -\$ | 600.00     | -\$     | 350.00  | 0.00%   |  |
| 06  | 104 | 552 | Miscellaneous Revenue -                                    |             |              |             |              | -\$         | 60,101.87  |     |            |         |   |         |  |
| 06  | 104 | 553 | Administrative Income -Road Damage deposit                 |             |              |             |              |             |            |     |            |         |   |         |  |
| 06  | 104 | 582 | Transfer from Reserve - Roads Capital Construction         |             |              |             |              |             |            |     |            |         |   |         |  |
| 06  | 104 | 592 | Unexpended Capital - Roads                                 |             |              |             |              |             |            |     |            |         |   |         |  |
| 02  | 104 | 570 | Surplus Taken into Revenue (to cover payment of debenture) | \$          | -            |             |              |             |            |     |            |         |   |         |  |
| Total Transportation department Revenue             |     |     |  | -\$         | 350.00       | -\$         | 450.00       | -\$         | 350.00     | -\$ | 60,701.87  | -\$     | 350.00  |         |  |
|   |     |     |  |             |              |             |              |             |            |     |            |         |   |         |  |
| <u>Administration</u>                               |     |     |  |             |              |             |              |             |            |     |            |         |   |         |  |
| Expenses  |     |     |  |             |              |             |              |             |            |     |            |         |   |         |  |
| 06  | 200 | 001 | Salaries   | \$          | 160,296.00   | \$          | 243,207.85   | \$          | 192,960.00 | \$  | 180,707.56 | \$      | 196,433.28  | 1.80%   | Wages increase by 1.80% October 2025 CPI Ontario |
| 06  | 200 | 004 | Payroll Overhead - CPP, EI, RRSP, WSIB,                    | \$          | 24,044.40    | \$          | 41,980.91    | \$          | 42,451.20  | \$  | 34,131.63  | \$      | 43,215.32   | 1.80%   |  |
| 06  | 200 | 005 | Employee Benefits  | \$          | 22,000.00    | \$          | 22,621.41    | \$          | 23,155.20  | \$  | 23,341.46  | \$      | 25,536.33   | 10.28%  |  |
| 06  | 104 | 553 | Administrative Income -Road Damage deposit Ret             |             |              |             |              |             |            |     |            |         |   |         |  |
| 06  | 200 | 006 | Mileage  | \$          | 500.00       | \$          | 1,160.39     | \$          | 500.00     | \$  | 313.77     | \$      | 1,000.00  | 100.00% |  |
| 06  | 200 | 007 | Telephone  | \$          | 1,400.00     | \$          | 816.26       | \$          | 1,400.00   | \$  | 952.92     | \$      | 1,400.00  | 0.00%   |  |

The salary and mileage expenses for Bylaw remain unchanged, as the bylaw officer was hired partway through the year and therefore did not have a significant impact on the budget

Created new line item for Cell Phone. We have used miscellaneous account to record the cell phone expenses

Created new line item for Cell Phone. We have used miscellaneous account to record the cell phone expenses

The OPP Detachment Board was established last year, and the amount shown is an estimate

Wages increase by 1.80% October 2025 CPI Ontario

**Township of McKellar**  
**Proposed Budget Detail 2026**

|                            |     |     |  | Budget 2024 | Actuals 2024 | Budget 2025 | Actuals 2025 | Budget 2026 | %          |   |
|----------------------------|-----|-----|--|-------------|--------------|-------------|--------------|-------------|------------|---|
| 06                         | 200 | 008 | Personal Protective Equipment Employee A | \$          | 1,000.00     | \$          | 1,297.52     | \$          | 2,000.00   | 0.00%   |
| 06                         | 200 | 009 | Office Supplies/Materials                | \$          | 500.00       | \$          | 832.17       | \$          | 500.00     | 0.00%   |
| 06                         | 200 | 010 | Postage/Courier                          | \$          | 200.00       | \$          | 2.35         | \$          | 200.00     | 0.00%   |
| 06                         | 200 | 011 | Advertising                              | \$          | 500.00       | \$          | 80.39        | \$          | 500.00     | 0.00%   |
| 06                         | 200 | 012 | Printing/Photocopier                     |             |              |             |              |             |            |   |
| 06                         | 200 | 014 | Insurance                                |             |              |             |              |             |            |   |
| 06                         | 200 | 015 | Courses & Training                       | \$          | 3,000.00     | \$          | 3,834.32     | \$          | 4,105.67   | 20.00%  |
| 06                         | 200 | 016 | Conferences                              | \$          | 1,000.00     | \$          | 142.82       | \$          | 2,500.00   | 0.00%   |
| 06                         | 200 | 017 | Memberships/Subscriptions                | \$          | 1,000.00     | \$          | 1,100.77     | \$          | 1,100.79   | 0.00%   |
| 06                         | 200 | 018 | Office Equipment                         | \$          | 1,500.00     | \$          | -            | \$          | 449.09     | 0.00%   |
| 06                         | 200 | 020 | Professional Services - Legal            | \$          | 5,000.00     | \$          | 11,317.21    | \$          | 10,000.00  | 0.00%   |
| 06                         | 200 | 021 | Consultant Services                      | \$          | 1,000.00     | \$          | -            | \$          | 2,000.00   | 0.00%   |
| 06                         | 200 | 023 | Computer Software Maintenance            | \$          | 1,000.00     | \$          | -            | \$          | -          |   |
| 06                         | 200 | 024 | Miscellaneous                            | \$          | 500.00       | \$          | -            | \$          | 305.79     | 0.00%   |
| 06                         | 200 | 025 | Loan,interest, service charges-Debenture | \$          | -            | \$          | 192,313.98   | \$          | 192,313.98 | -3.54%  |
| 06                         | 200 | 025 | Loan,interest, service charges-Debenture |             |              | \$          | 179,948.18   | \$          | 183,381.64 | 103.82%   |
|                            |     |     |  |             |              |             |              | \$          | 366,763.28 |   |
|                            |     |     |  |             |              |             |              |             |            | Loan for Centre Road @4.25 for 5 years                              |
|                            |     |     |  |             |              |             |              |             |            | Loan for Hurdville Road @3.99 for 10 years                          |
|                            |     |     |  |             |              |             |              |             |            | An increase in radio licence costs is reflected in this budget      |
| 06                         | 200 | 040 | Radio Licences                           | \$          | 650.00       | \$          | 651.25       | \$          | 668.86     | 3.85%   |
| 06                         | 200 | 136 | Professional Services                    | \$          | 5,000.00     | \$          | 712.32       | \$          | -          |   |
| 06                         | 200 | 300 | Transfer to Reserves                     | \$          | -            | \$          | -            | \$          | 60,101.87  |   |
| 06                         | 200 | 409 | Contra Capital - Roads                   |             |              |             |              |             |            |   |
| 06                         | 200 | 417 | Amortization - Roads                     |             |              |             |              |             |            |   |
| 06                         | 200 | 429 | Capital - Transportation                 |             |              |             |              |             |            |   |
|                            |     |     |  | \$          | 230,090.40   | \$          | 329,757.94   | \$          | 658,078.56 | 28.59%  |
|                            |     |     |  | \$          |              | \$          |              | \$          | 697,621.02 |   |
|                            |     |     |  | \$          |              | \$          |              | \$          | 846,236.40 |   |
|                            |     |     |  |             |              |             |              |             |            |   |
| <b>Public Works Garage</b> |     |     |  |             |              |             |              |             |            |   |
| 06                         | 210 | 001 | Salaries                                 | \$          | 15,100.00    | \$          | 11,955.43    | \$          | 15,100.00  | 0.00%   |
| 06                         | 210 | 004 | Payroll Overhead - CPP, EI, RRSP, WSIB,  | \$          | 3,322.00     | \$          | 2,727.07     | \$          | 2,613.23   | 0.00%   |
| 06                         | 210 | 005 | Employee Benefits                        | \$          | 151.00       | \$          | 47.44        | \$          | 52.71      | 0.00%   |
| 06                         | 210 | 008 | Hydro                                    | \$          | 3,000.00     | \$          | 2,774.81     | \$          | 4,349.24   | 50.00%  |
| 06                         | 210 | 024 | Miscellaneous                            |             |              | \$          | -            |             |            |   |
|                            |     |     |  |             |              |             |              |             |            |   |
| 06                         | 210 | 031 | Furnace Oil/Heating (Propane)            | \$          | 15,000.00    | \$          | 11,404.09    | \$          | 11,724.92  | 2.00%   |
| 06                         | 210 | 110 | Permits/Licenses                         |             |              | \$          | -            |             |            |   |
|                            |     |     |  |             |              |             |              |             |            | The budget has been adjusted upward by 2% to account for inflation. |
|                            |     |     |  |             |              |             |              |             |            |   |
| 06                         | 210 | 112 | Maintenance Supplies                     | \$          | 500.00       | \$          | 1,095.24     | \$          | 259.20     | 2.00%   |
| 06                         | 210 | 113 | Maintenance Repairs                      | \$          | 15,000.00    | \$          | 6,859.68     | \$          | 2,693.50   | 0.00%   |
|                            |     |     |  |             |              |             |              |             |            | The budget has been adjusted upward by 2% to account for inflation  |
| 06                         | 210 | 114 | Equipment & Repairs                      | \$          | 1,500.00     | \$          | 3,085.75     | \$          | 2,788.75   | 2.00%   |
| 06                         | 210 | 116 | Grounds Maintenance                      | \$          | 500.00       | \$          | -            | \$          | 302.64     | 0.00%   |
| 06                         | 210 | 145 | Materials & Supplies                     | \$          | 2,500.00     | \$          | 3,515.51     | \$          | 1,559.03   | 0.00%   |
|                            |     |     |  |             |              |             |              |             |            | The budget has been adjusted upward by 2% to account for inflation  |
|                            |     |     |  |             |              |             |              |             |            |   |
| 06                         | 210 | 148 | Workshop Supplies                        | \$          | 3,000.00     | \$          | 5,573.47     | \$          | 3,413.88   | 16.67%  |
| 06                         | 210 | 401 | Capital - Buildings                      |             |              |             |              | \$          | -          |   |
|                            |     |     |  | \$          | 59,573.00    | \$          | 49,038.49    | \$          | 59,573.00  | 3.93%   |
|                            |     |     |  | \$          |              | \$          |              | \$          | 40,916.38  |   |
|                            |     |     |  | \$          |              | \$          |              | \$          | 61,913.00  |   |
|                            |     |     |  |             |              |             |              |             |            |   |

## Environmental Spill

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**Township of McKellar**  
**Proposed Budget Detail 2026**

|   |  |  | Budget 2024   | Actuals 2024  | Budget 2025   | Actuals 2025  | Budget 2026   | %       |  |
|---|--|--|---------------|---------------|---------------|---------------|---------------|---------|--|
|   |  |  | \$ 179,000.00 | \$ 142,259.36 | \$ 179,000.00 | \$ 162,908.02 | \$ 180,700.00 | 0.95%   |  |
| <b><u>Roadside Maintenance</u></b>                |  |  |               |               |               |               |               |         |  |
| 06 224 001  | Salaries                                   |  | \$ 100,000.00 | \$ 74,506.97  | \$ 100,000.00 | \$ 70,226.71  | \$ 90,000.00  | -10.00% |  |
| 06 224 004  | Payroll Overhead - CPP, EI, RRSP, WSIB,    |  | \$ 22,000.00  | \$ 17,024.61  | \$ 22,000.00  | \$ 13,002.37  | \$ 19,800.00  | -10.00% |  |
| 06 224 005  | Employee Benefits                          |  | \$ 1,000.00   | \$ 406.77     | \$ 1,000.00   | \$ 301.70     | \$ 900.00     | -10.00% |  |
| 06 224 024  | Miscellaneous-Amount reflected in line 145 |  |               |               |               | \$ -          |               |         |  |
| 06 224 145  | Materials & Supplies/Miscellaneous         |  | \$ 10,000.00  | \$ 5,748.38   | \$ 10,000.00  | \$ 198.22     | \$ 10,000.00  | 0.00%   |  |
| 06 224 147  | Contracted Services                        |  |               |               |               |               |               |         |  |
|   |  |  | \$ 133,000.00 | \$ 97,686.73  | \$ 133,000.00 | \$ 83,729.00  | \$ 120,700.00 | -9.25%  |  |
| <b><u>Sanding/Salting</u></b>                     |  |  |               |               |               |               |               |         |  |
| 06 225 001  | Salaries                                   |  | \$ 40,000.00  | \$ 21,596.94  | \$ 40,000.00  | \$ 29,745.34  | \$ 40,000.00  | 0.00%   |  |
| 06 225 004  | Payroll Overhead - CPP, EI, RRSP, WSIB,    |  | \$ 8,000.00   | \$ 4,692.57   | \$ 8,000.00   | \$ 5,752.26   | \$ 8,000.00   | 0.00%   |  |
| 06 225 005  | Employee Benefits                          |  | \$ 400.00     | \$ 114.42     | \$ 400.00     | \$ 132.58     | \$ 400.00     | 0.00%   |  |
| 06 225 024  | Miscellaneous                              |  |               |               |               | \$ -          |               |         |  |
| 06 225 145  | Materials & Supplies                       |  | \$ 100,000.00 | \$ 111,973.47 | \$ 100,000.00 | \$ 92,484.81  | \$ 100,000.00 | 0.00%   | No budget increase for Washed Granite Screening & Bulk     |
| 06 225 147  | Contracted Services                        |  |               |               |               |               |               |         | Talk, as the previous year's tender came in below \$100K   |
|   |  |  | \$ 148,400.00 | \$ 138,377.40 | \$ 148,400.00 | \$ 128,114.99 | \$ 148,400.00 | 0.00%   |  |
| <b><u>Snow Plowing</u></b>                        |  |  |               |               |               |               |               |         |  |
| 06 226 001  | Salaries                                   |  | \$ 55,000.00  | \$ 37,037.00  | \$ 55,000.00  | \$ 45,601.38  | \$ 55,000.00  | 0.00%   |  |
| 06 226 004  | Payroll Overhead - CPP, EI, RRSP, WSIB,    |  | \$ 12,100.00  | \$ 8,317.11   | \$ 12,100.00  | \$ 8,724.65   | \$ 12,100.00  | 0.00%   |  |
| 06 226 005  | Employee Benefits                          |  | \$ 550.00     | \$ 211.57     | \$ 550.00     | \$ 187.32     | \$ 550.00     | 0.00%   |  |
| 06 226 024  | Miscellaneous-Amount reflected in line 145 |  |               |               |               | \$ 35.61      |               |         |  |
| 06 226 145  | Materials & Supplies/Miscellaneous         |  | \$ 12,000.00  | \$ 6,128.96   | \$ 12,000.00  | \$ 6,492.92   | \$ 12,000.00  | 0.00%   |  |
| 06 226 147  | Contracted Services                        |  | \$ 5,000.00   | \$ 686.88     | \$ 5,000.00   | \$ 5,549.24   | \$ 5,000.00   | 0.00%   |  |
|   |  |  | \$ 84,650.00  | \$ 52,381.52  | \$ 84,650.00  | \$ 66,591.12  | \$ 84,650.00  | 0.00%   |  |
| <b><u>Street Signs &amp; Safety Equipment</u></b> |  |  |               |               |               |               |               |         |  |
| 06 227 001  | Salaries                                   |  | \$ 7,000.00   | \$ 9,932.46   | \$ 7,000.00   | \$ 10,920.85  | \$ 10,000.00  | 42.86%  | Increased staff time required to secure street signs and   |
| 06 227 004  | Payroll Overhead - CPP, EI, RRSP, WSIB,    |  | \$ 1,540.00   | \$ 2,213.54   | \$ 1,540.00   | \$ 2,191.15   | \$ 2,200.00   | 42.86%  | enhance public safety                                      |
| 06 227 005  | Employee Benefits                          |  | \$ 70.00      | \$ 53.56      | \$ 70.00      | \$ 55.43      | \$ 100.00     | 42.86%  |  |
| 06 227 024  | Miscellaneous                              |  |               |               |               | \$ -          |               |         |  |
| 06 227 145  | Materials & Supplies                       |  | \$ 12,000.00  | \$ 10,136.08  | \$ 12,000.00  | \$ 4,380.18   | \$ 12,000.00  | 0.00%   |  |
| 06 227 147  | Contracted Services                        |  |               |               |               |               |               |         |  |
|   |  |  | \$ 20,610.00  | \$ 22,335.64  | \$ 20,610.00  | \$ 17,547.61  | \$ 24,300.00  | 17.90%  |  |
| <b><u>Vehicle overhead</u></b>                    |  |  |               |               |               |               |               |         |  |
| 06 228 140  | Motor Oil/Grease                           |  | \$ 3,600.00   | \$ 3,199.08   | \$ 3,600.00   | \$ 4,683.90   | \$ 4,600.00   | 27.78%  | Vehicle maintenance costs increased due to higher vehicle  |
| 06 228 141  | Fuel - Gas                                 |  | \$ 1,000.00   | \$ -          | \$ 1,000.00   | \$ 9,079.52   | \$ 10,000.00  | 900.00% | usage, including additional lubricants to ensure efficient |
| 06 228 142  | Fuel - Diesel                              |  | \$ 65,000.00  | \$ 62,718.41  | \$ 65,000.00  | \$ 53,014.65  | \$ 65,000.00  | 0.00%   | performance.   |
| 06 228 143  | Filters                                    |  | \$ 4,000.00   | \$ 5,048.79   | \$ 4,000.00   | \$ 9,219.55   | \$ 5,000.00   | 25.00%  | New Fuel Tank  |
|   |  |  |               |               |               |               |               |         | Increased vehicle usage has led to higher filter supply    |
|   |  |  |               |               |               |               |               |         | requirements   |

**Township of McKellar**  
**Proposed Budget Detail 2026**

|  |     |     |   | Budget 2024 | Actuals 2024 | Budget 2025 | Actuals 2025 | Budget 2026 | %          |        |
|--|-----|-----|---|-------------|--------------|-------------|--------------|-------------|------------|--------|
| 06   | 228 | 144 | Licenses & Insurance                    | \$          | 16,000.00    | \$          | 15,294.75    | \$          | 16,000.00  | 0.00%  |
| 06   | 228 | 145 | Materials & Supplies                    | \$          | 2,000.00     | \$          | 4,574.13     | \$          | 2,000.00   | 0.00%  |
| 06   | 228 | 300 | Transfer to Reserves                    |             |              |             |              |             |            |        |
|  |     |     |   | \$          | 91,600.00    | \$          | 90,835.16    | \$          | 102,600.00 | 12.01% |
| <b><u>2002 Utility Trailer</u></b>               |     |     |   |             |              |             |              |             |            |        |
| 06   | 232 | 001 | Salaries                                |             |              |             | \$           | -           |            |        |
| 06   | 232 | 004 | Payroll Overhead - CPP, EI, RRSP, WSIB, |             | \$           | -           | \$           | -           |            |        |
| 06   | 232 | 005 | Employee Benefits                       |             | \$           | -           | \$           | -           |            |        |
| 06   | 232 | 143 | Maintenance Costs/Parts                 | \$          | -            | \$          | -            |             |            |        |
|  |     |     |   | \$          | -            | \$          | -            | \$          | -          |        |
| <b><u>2020 Freightliner Plow Truck</u></b>       |     |     |   |             |              |             |              |             |            |        |
| 06   | 233 | 001 | Salaries                                | \$          | 2,500.00     | \$          | 2,113.94     | \$          | 2,500.00   | 0.00%  |
| 06   | 233 | 004 | Payroll Overhead - CPP, EI, RRSP, WSIB, | \$          | 550.00       | \$          | 495.37       | \$          | 550.00     | 0.00%  |
| 06   | 233 | 005 | Employee Benefits                       | \$          | 25.00        | \$          | 12.43        | \$          | 25.00      | 0.00%  |
| 06   | 233 | 143 | Maintenance Costs/Parts                 | \$          | 13,000.00    | \$          | 9,167.84     | \$          | 14,000.00  | 7.69%  |
|  |     |     |   | \$          | 16,075.00    | \$          | 11,789.58    | \$          | 17,075.00  | 6.22%  |
| <b><u>2016 Ford F-250 Pickup</u></b>             |     |     |   |             |              |             |              |             |            |        |
| 06   | 235 | 001 | Salaries                                | \$          | 1,000.00     | \$          | 645.24       | \$          | 1,000.00   | 0.00%  |
| 06   | 235 | 004 | Payroll Overhead - CPP, EI, RRSP, WSIB, | \$          | 220.00       | \$          | 104.36       | \$          | 220.00     | 0.00%  |
| 06   | 235 | 005 | Employee Benefits                       | \$          | 10.00        | \$          | 2.27         | \$          | 10.00      | 0.00%  |
| 06   | 235 | 141 | Fuel - Gas                              | \$          | 6,000.00     | \$          | 922.33       | \$          | -          | 0.00%  |
| 06   | 235 | 143 | Maintenance Costs/Parts                 | \$          | 14,500.00    | \$          | 16,722.10    | \$          | 8,000.00   | 0.00%  |
| 06   | 235 | 144 | Licenses & Insurance                    |             |              |             |              |             |            |        |
|  |     |     |   | \$          | 21,730.00    | \$          | 18,396.30    | \$          | 15,230.00  | 0.00%  |
| <b><u>2019 Freightliner</u></b>                  |     |     |   |             |              |             |              |             |            |        |
| 06   | 237 | 001 | Salaries                                | \$          | 3,000.00     | \$          | 3,174.85     | \$          | 3,000.00   | 0.00%  |
| 06   | 237 | 004 | Payroll Overhead - CPP, EI, RRSP, WSIB, | \$          | 660.00       | \$          | 705.41       | \$          | 660.00     | 0.00%  |
| 06   | 237 | 005 | Employee Benefits                       | \$          | 30.00        | \$          | 18.20        | \$          | 30.00      | 0.00%  |
| 06   | 237 | 143 | Maintenance Costs/Parts                 | \$          | 15,500.00    | \$          | 18,329.27    | \$          | 19,000.00  | 11.76% |
| 06   | 237 | 144 | Licenses & Insurance                    |             |              |             |              |             |            |        |
|  |     |     |   | \$          | 19,190.00    | \$          | 22,227.73    | \$          | 22,690.00  | 9.67%  |
| <b><u>CASE Backhoe /New CAT Backhoe 2025</u></b> |     |     |   |             |              |             |              |             |            |        |
| 06   | 238 | 001 | Salaries                                | \$          | 2,000.00     | \$          | 2,414.39     | \$          | 2,000.00   | 0.00%  |
| 06   | 238 | 004 | Payroll Overhead - CPP, EI, RRSP, WSIB, | \$          | 440.00       | \$          | 542.92       | \$          | 440.00     | 0.00%  |
| 06   | 238 | 005 | Employee Benefits                       | \$          | 20.00        | \$          | 14.37        | \$          | 20.00      | 0.00%  |
| 06   | 238 | 143 | Maintenance Costs/Parts                 | \$          | 16,000.00    | \$          | 4,155.47     | \$          | 10,200.00  | 2.00%  |
|  |     |     |   | \$          | 18,460.00    | \$          | 7,127.15     | \$          | 12,660.00  | 1.61%  |
| <b><u>2002 John Deere Backhoe</u></b>            |     |     |   |             |              |             |              |             |            |        |
| 06   | 239 | 001 | Salaries                                | \$          | 2,000.00     | \$          | 1,314.20     | \$          | 2,000.00   | 0.00%  |
| 06   | 239 | 004 | Payroll Overhead - CPP, EI, RRSP, WSIB, | \$          | 440.00       | \$          | 292.93       | \$          | 440.00     | 0.00%  |
| 06   | 239 | 005 | Employee Benefits                       | \$          | 20.00        | \$          | 8.59         | \$          | 20.00      | 0.00%  |
| 06   | 239 | 143 | Maintenance Costs/Parts                 | \$          | 2,500.00     | \$          | 977.53       | \$          | 2,550.00   | 2.00%  |
|  |     |     |   | \$          | 4,960.00     | \$          | 2,593.25     | \$          | 5,010.00   | 1.01%  |
| <b><u>2001 New Holland Tractor</u></b>           |     |     |   |             |              |             |              |             |            |        |

Higher usage of vehicle require more maintenance

Higher usage of vehicle require more maintenance

**Township of McKellar**  
**Proposed Budget Detail 2026**

|  |     |     |   | Budget 2024 | Actuals 2024 | Budget 2025 | Actuals 2025 | Budget 2026 | %         |    |           |    |           |         |               |
|--|-----|-----|---|-------------|--------------|-------------|--------------|-------------|-----------|----|-----------|----|-----------|---------|---------------|
| 06   | 240 | 001 | Salaries                                | \$          | 500.00       | \$          | -            | \$          | 500.00    | \$ | 234.72    | \$ | 500.00    | 0.00%   |               |
| 06   | 240 | 004 | Payroll Overhead - CPP, EI, RRSP, WSIB, | \$          | 110.00       | \$          | -            | \$          | 110.00    | \$ | 45.85     | \$ | 110.00    | 0.00%   |               |
| 06   | 240 | 005 | Employee Benefits                       | \$          | 5.00         | \$          | -            | \$          | 5.00      | \$ | 1.46      | \$ | 5.00      | 0.00%   |               |
| 06   | 240 | 143 | Maintenance Costs/Parts                 | \$          | 500.00       | \$          | -            | \$          | 5,000.00  | \$ | 1,828.27  | \$ | 5,000.00  | 0.00%   |               |
|  |     |     |   | \$          | 1,115.00     | \$          | -            | \$          | 5,615.00  | \$ | 2,110.30  | \$ | 5,615.00  | 0.00%   |               |
| <b><u>2006 Trailer</u></b>   |     |     |   |             |              |             |              |             |           |    |           |    |           |         |               |
| 06   | 242 | 001 | Salaries                                | \$          | 500.00       | \$          | 177.92       | \$          | 500.00    | \$ | 236.04    | \$ | 500.00    | 0.00%   |               |
| 06   | 242 | 004 | Payroll Overhead - CPP, EI, RRSP, WSIB, | \$          | 110.00       | \$          | 39.54        | \$          | 110.00    | \$ | 46.72     | \$ | 110.00    | 0.00%   |               |
| 06   | 242 | 005 | Employee Benefits                       | \$          | 5.00         | \$          | 1.18         | \$          | 5.00      | \$ | 1.46      | \$ | 5.00      | 0.00%   |               |
| 06   | 242 | 143 | Maintenance Costs/Parts                 | \$          | 1,000.00     |             |              | \$          | 1,000.00  | \$ | 1,388.22  | \$ | 1,000.00  | 0.00%   |               |
|  |     |     |   | \$          | 1,615.00     | \$          | 218.64       | \$          | 1,615.00  | \$ | 1,672.44  | \$ | 1,615.00  | 0.00%   |               |
| <b><u>CAT Backhoe</u></b>  |     |     |   |             |              |             |              |             |           |    |           |    |           |         |               |
| 06   | 243 | 001 | Salaries                                | \$          | 3,500.00     | \$          | 1,989.88     | \$          | 3,500.00  | \$ | 2,929.15  | \$ | 3,500.00  | 0.00%   |               |
| 06   | 243 | 004 | Payroll Overhead - CPP, EI, RRSP, WSIB, | \$          | 770.00       | \$          | 417.21       | \$          | 770.00    | \$ | 590.85    | \$ | 770.00    | 0.00%   |               |
| 06   | 243 | 005 | Employee Benefits                       | \$          | 35.00        | \$          | 11.24        | \$          | 35.00     | \$ | 13.69     | \$ | 35.00     | 0.00%   |               |
| 06   | 243 | 143 | Maintenance Costs/Parts                 | \$          | 7,500.00     | \$          | 24,726.37    | \$          | 25,000.00 | \$ | 22,721.84 | \$ | 25,000.00 | 0.00%   |               |
|  |     |     |   | \$          | 11,805.00    | \$          | 27,144.70    | \$          | 29,305.00 | \$ | 26,255.53 | \$ | 29,305.00 | 0.00%   |               |
| <b><u>Hardtop Maintenance</u></b>  |     |     |   |             |              |             |              |             |           |    |           |    |           |         |               |
| 06   | 245 | 001 | Salaries                                | \$          | 10,000.00    |             |              | \$          | 10,000.00 | \$ | 2,219.11  | \$ | 10,000.00 | 0.00%   |               |
| 06   | 245 | 004 | Payroll Overhead - CPP, EI, RRSP, WSIB, | \$          | 2,200.00     |             |              | \$          | 2,200.00  | \$ | 345.77    | \$ | 2,200.00  | 0.00%   |               |
| 06   | 245 | 005 | Employee Benefits                       | \$          | 100.00       |             |              | \$          | 100.00    | \$ | 7.10      | \$ | 100.00    | 0.00%   |               |
| 06   | 245 | 024 | Miscellaneous                           |             |              |             |              | \$          | -         | \$ | -         | \$ | -         |         |               |
| 06   | 245 | 145 | Materials & Supplies                    | \$          | 25,000.00    | \$          | 25,793.42    | \$          | 25,000.00 | \$ | 26,021.68 | \$ | 26,000.00 | 4.00%   | Cold Patch    |
| 06   | 245 | 147 | Contracted Services                     | \$          | 20,000.00    |             |              | \$          | 20,000.00 | \$ | 18,713.66 | \$ | 20,000.00 | 0.00%   | Line Painting |
|  |     |     |   | \$          | 57,300.00    | \$          | 25,793.42    | \$          | 57,300.00 | \$ | 47,307.32 | \$ | 58,300.00 | 1.75%   |               |
| <b><u>2009 F550 Truck &amp; Plow/ New Dodge 2025 RAM5500 with DUMP Truck</u></b> |     |     |   |             |              |             |              |             |           |    |           |    |           |         |               |
| 06   | 246 | 001 | Salaries                                | \$          | 2,000.00     | \$          | 853.04       | \$          | 2,000.00  | \$ | 3,124.63  | \$ | 2,000.00  | 0.00%   |               |
| 06   | 246 | 004 | Payroll Overhead - CPP, EI, RRSP, WSIB, | \$          | 440.00       | \$          | 204.31       | \$          | 440.00    | \$ | 619.57    | \$ | 440.00    | 0.00%   |               |
| 06   | 246 | 005 | Employee Benefits                       | \$          | 20.00        | \$          | 4.45         | \$          | 20.00     | \$ | 13.59     | \$ | 20.00     | 0.00%   |               |
| 06   | 246 | 143 | Maintenance Costs/Parts                 | \$          | 7,375.68     | \$          | 6,881.31     | \$          | 8,000.00  | \$ | 6,840.30  | \$ | 5,000.00  | -37.50% |               |
| 06   | 246 | 144 | Licenses & Insurance                    |             |              |             |              |             |           |    |           |    |           |         |               |
|  |     |     |   | \$          | 9,835.68     | \$          | 7,943.11     | \$          | 10,460.00 | \$ | 10,598.09 | \$ | 7,460.00  | -28.68% |               |
| <b><u>2011 Chev Silverado</u></b>  |     |     |   |             |              |             |              |             |           |    |           |    |           |         |               |
| 06   | 247 | 001 | Salaries                                | \$          | 1,000.00     | \$          | 185.58       | \$          | 1,000.00  | \$ | 382.20    | \$ | 1,000.00  | 0.00%   |               |
| 06   | 247 | 004 | Payroll Overhead - CPP, EI, RRSP, WSIB, | \$          | 220.00       | \$          | 43.10        | \$          | 220.00    | \$ | 69.36     | \$ | 220.00    | 0.00%   |               |
| 06   | 247 | 005 | Employee Benefits                       | \$          | 10.00        | \$          | 1.03         | \$          | 10.00     | \$ | 1.70      | \$ | 10.00     | 0.00%   |               |
| 06   | 247 | 141 | Fuel - Gas                              | \$          | 2,000.00     | \$          | -            | \$          | 2,000.00  | \$ | -         | \$ | 2,000.00  | 0.00%   |               |
| 06   | 247 | 143 | Maintenance Costs/Parts                 | \$          | 3,200.00     | \$          | 731.13       | \$          | 5,000.00  | \$ | 243.85    | \$ | 5,000.00  | 0.00%   |               |
| 06   | 247 | 144 | Licenses & Insurance                    |             |              |             |              |             |           |    |           |    |           |         |               |
|  |     |     |   | \$          | 6,430.00     | \$          | 960.84       | \$          | 8,230.00  | \$ | 697.11    | \$ | 8,230.00  | 0.00%   |               |
| <b><u>Cat Grader-2016</u></b>  |     |     |   |             |              |             |              |             |           |    |           |    |           |         |               |
| 06   | 248 | 001 | Salaries                                | \$          | 3,500.00     | \$          | 325.36       | \$          | 3,500.00  | \$ | 413.48    | \$ | 3,500.00  | 0.00%   |               |
| 06   | 248 | 004 | Payroll Overhead - CPP, EI, RRSP, WSIB, | \$          | 770.00       | \$          | 62.40        | \$          | 770.00    | \$ | 81.46     | \$ | 770.00    | 0.00%   |               |
| 06   | 248 | 005 | Employee Benefits                       | \$          | 35.00        | \$          | 1.47         | \$          | 35.00     | \$ | 2.57      | \$ | 35.00     | 0.00%   |               |

**Township of McKellar**  
**Proposed Budget Detail 2026**

|  |     |     |   | Budget 2024         | Actuals 2024        | Budget 2025         | Actuals 2025        | Budget 2026         | %             |  |
|--|-----|-----|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------|--|
| 06   | 248 | 141 | Fuel - Gas                              |                     |                     | \$ -                | \$ -                | \$ -                |               |  |
| 06   | 248 | 143 | Maintenance Costs/Parts                 | \$ 43,206.86        | \$ 52,118.00        | \$ 20,000.00        | \$ 6,456.68         | \$ 20,000.00        | 0.00%         |  |
| 06   | 248 | 144 | Licenses & Insurance                    |                     |                     |                     |                     |                     |               |  |
|  |     |     |   | <b>\$ 47,511.86</b> | <b>\$ 52,507.23</b> | <b>\$ 24,305.00</b> | <b>\$ 6,954.19</b>  | <b>\$ 24,305.00</b> | <b>0.00%</b>  |  |
| <b><u>2021 Freightliner</u></b>            |     |     |   |                     |                     |                     |                     |                     |               |  |
| 06   | 250 | 001 | Salaries                                | \$ 2,500.00         | \$ 1,765.15         | \$ 2,500.00         | \$ 2,901.36         | \$ 2,500.00         | 0.00%         |  |
| 06   | 250 | 004 | Payroll Overhead - CPP, EI, RRSP, WSIB, | \$ 550.00           | \$ 358.48           | \$ 550.00           | \$ 571.41           | \$ 550.00           | 0.00%         |  |
| 06   | 250 | 005 | Employee Benefits                       | \$ 25.00            | \$ 10.03            | \$ 25.00            | \$ 16.88            | \$ 25.00            | 0.00%         |  |
| 06   | 250 | 143 | Maintenance Costs/Parts                 | \$ 12,000.00        | \$ 7,003.86         | \$ 10,000.00        | \$ 7,074.77         | \$ 10,000.00        | 0.00%         |  |
|  |     |     |   | <b>\$ 15,075.00</b> | <b>\$ 9,137.52</b>  | <b>\$ 13,075.00</b> | <b>\$ 10,564.42</b> | <b>\$ 13,075.00</b> | <b>0.00%</b>  |  |
| <b><u>2023/2024 Freightliner Truck</u></b> |     |     |   |                     |                     |                     |                     |                     |               |  |
| 06   | 251 | 001 | Salaries                                | \$ 2,000.00         | \$ 2,954.48         | \$ 2,000.00         | \$ 3,903.10         | \$ 3,000.00         | 50.00%        |  |
| 06   | 251 | 004 | Payroll Overhead - CPP, EI, RRSP, WSIB, | \$ 440.00           | \$ 676.17           | \$ 440.00           | \$ 790.26           | \$ 660.00           | 50.00%        |  |
| 06   | 251 | 005 | Employee Benefits                       | \$ 20.00            | \$ 15.83            | \$ 20.00            | \$ 21.39            | \$ 30.00            | 50.00%        |  |
| 06   | 251 | 143 | Maintenance Costs/Parts                 | \$ 5,000.00         | \$ 12,325.96        | \$ 5,000.00         | \$ 9,586.44         | \$ 9,000.00         | 80.00%        | Higher usage of vehicle require more maintenance |
|  |     |     |   | <b>\$ 7,460.00</b>  | <b>\$ 15,972.44</b> | <b>\$ 7,460.00</b>  | <b>\$ 14,301.19</b> | <b>\$ 12,690.00</b> | <b>70.11%</b> |  |
| <b><u>Baseball Diamond Field</u></b>       |     |     |   |                     |                     |                     |                     |                     |               |  |
| 06   | 424 | 001 | Salaries                                | \$ 23,100.00        | \$ 33,988.17        | \$ 23,100.00        | \$ 11,638.07        | \$ -                |               |  |
| 06   | 424 | 004 | Payroll Overhead - CPP, EI, RRSP, WSIB, | \$ 5,082.00         | \$ 7,055.39         | \$ 5,082.00         | \$ 2,111.36         | \$ -                |               |  |
| 06   | 424 | 005 | Employee Benefits                       | \$ 231.00           | \$ 167.08           | \$ 231.00           | \$ 52.44            | \$ -                |               |  |
|  |     |     |   | <b>\$ 28,413.00</b> | <b>\$ 41,210.64</b> | <b>\$ 28,413.00</b> | <b>\$ 13,801.87</b> | <b>\$ -</b>         |               |  |
| <b><u>Middle River Bridge</u></b>          |     |     |   |                     |                     |                     |                     |                     |               |  |
| 06   | 603 | 001 | Salaries                                |                     |                     |                     |                     |                     |               |  |
| 06   | 603 | 004 | Payroll Overhead - CPP, EI, RRSP, WSIB, |                     |                     |                     |                     |                     |               |  |
| 06   | 603 | 005 | Employee Benefits                       |                     |                     |                     |                     |                     |               |  |
| 06   | 603 | 024 | Miscellaneous                           |                     |                     | \$ 2,000.00         | \$ 791.46           | \$ -                |               |  |
| 06   | 603 | 145 | Materials & Supplies                    |                     |                     |                     |                     |                     |               |  |
|  |     |     |   |                     |                     | <b>\$ 2,000.00</b>  | <b>\$ 791.46</b>    |                     |               |  |
| <b><u>Balsam Road</u></b>                  |     |     |   |                     |                     |                     |                     |                     |               |  |
| 06   | 605 | 001 | Salaries                                | \$ 3,000.00         | \$ 44.30            |                     |                     |                     |               |  |
| 06   | 605 | 004 | Payroll Overhead - CPP, EI, RRSP, WSIB, | \$ 660.00           | \$ 3.33             |                     |                     |                     |               |  |
| 06   | 605 | 005 | Employee Benefits                       | \$ 30.00            |                     |                     |                     |                     |               |  |
| 06   | 605 | 024 | Miscellaneous                           |                     |                     |                     |                     |                     |               |  |
| 06   | 605 | 145 | Materials & Supplies                    |                     |                     |                     |                     |                     |               |  |
| 06   | 605 | 424 | Capital - Hardtop                       |                     |                     |                     |                     |                     |               |  |
| 06   | 605 | 425 | Balsam Road Capital - Gravel            |                     |                     |                     |                     |                     |               |  |
|  |     |     |   | <b>\$ 3,690.00</b>  | <b>\$ 47.63</b>     |                     |                     |                     |               |  |
| <b><u>Broad Bent Road</u></b>              |     |     |   |                     |                     |                     |                     |                     |               |  |
| 06   | 610 | 001 | Salaries                                | \$ 3,000.00         | \$ -                |                     |                     |                     |               |  |
| 06   | 610 | 004 | Payroll Overhead - CPP, EI, RRSP, WSIB, | \$ 660.00           | \$ -                |                     |                     |                     |               |  |
| 06   | 610 | 005 | Employee Benefits                       | \$ 30.00            | \$ -                |                     |                     |                     |               |  |
| 06   | 610 | 024 | Miscellaneous                           |                     |                     |                     |                     |                     |               |  |
| 06   | 610 | 145 | Materials & Supplies                    |                     |                     |                     |                     |                     |               |  |

**Township of McKellar**  
**Proposed Budget Detail 2026**

|                                    |     |     |  | Budget 2024 | Actuals 2024 | Budget 2025 | Actuals 2025 | Budget 2026 | %         |           |           |
|------------------------------------|-----|-----|--|-------------|--------------|-------------|--------------|-------------|-----------|-----------|-----------|
| 06                                 | 610 | 424 | Capital - Hardtop                        |             |              |             |              |             |           |           |           |
| 06                                 | 610 | 425 | Capital - Gravel                         |             |              |             |              |             |           |           |           |
|                                    |     |     |  | \$          | 3,690.00     | \$          | -            |             |           |           |           |
| <u>Centre Road Construction</u>    |     |     |  |             |              |             |              |             |           |           |           |
| 06                                 | 618 | 001 | Salaries                                 | \$          | 50,600.00    | \$          | 48,027.59    | \$          | 198.36    |           |           |
| 06                                 | 618 | 004 | Payroll Overhead - CPP, EI, RRSP, WSIB,  | \$          | 11,132.00    | \$          | 9,638.52     | \$          | 39.25     |           |           |
| 06                                 | 618 | 005 | Employee Benefits                        | \$          | 506.00       | \$          | 191.32       | \$          | 1.29      |           |           |
| 06                                 | 618 | 024 | Miscellaneous                            |             |              |             |              | \$          | -         |           |           |
| 06                                 | 618 | 145 | Materials & Supplies                     |             |              |             |              | \$          | -         |           |           |
| 06                                 | 618 | 424 | Capital - Hardtop                        |             |              |             |              |             |           |           |           |
| 06                                 | 618 | 425 | Capital - Gravel                         |             |              |             |              |             |           |           |           |
| 06                                 | 618 | 428 | Capital - Consult Service                |             |              |             |              |             |           |           |           |
|                                    |     |     |  | \$          | 62,238.00    | \$          | 57,857.43    | \$          | 238.90    |           |           |
| <u>Hardies Road</u>                |     |     |  |             |              |             |              |             |           |           |           |
| 06                                 | 624 | 001 | Salaries                                 |             |              |             | \$           | 1,146.48    | \$        | 8,976.00  |           |
| 06                                 | 624 | 004 | Payroll Overhead - CPP, EI, RRSP, WSIB,  |             |              |             | \$           | 240.45      | \$        | 1,974.72  |           |
| 06                                 | 624 | 005 | Employee Benefits                        |             |              |             | \$           | 4.68        | \$        | 179.52    |           |
| 06                                 | 624 | 024 | Miscellaneous                            |             |              |             | \$           | -           |           |           |           |
| 06                                 | 624 | 145 | Materials & Supplies                     |             |              |             |              |             |           |           |           |
| 06                                 | 624 | 424 | Capital - Hardtop                        |             |              |             |              |             |           |           |           |
| 06                                 | 624 | 425 | Capital - Gravel                         |             |              |             |              |             |           |           |           |
| 06                                 | 624 | 428 | Capital - Consult Service                |             |              |             |              |             |           |           |           |
|                                    |     |     |  |             |              |             | \$           | 1,391.61    | \$        | 11,130.24 |           |
| <u>Hurdville Road Expenditures</u> |     |     |  |             |              |             |              |             |           |           |           |
| 06                                 | 634 | 001 | Salaries                                 | \$          | 50,600.00    |             | \$           | 9,778.88    | \$        | 11,220.00 |           |
| 06                                 | 634 | 004 | Payroll Overhead - CPP, EI, RRSP, WSIB,  | \$          | 11,132.00    |             | \$           | 1,478.48    | \$        | 2,468.40  |           |
| 06                                 | 634 | 005 | Employee Benefits                        | \$          | 506.00       |             | \$           | 53.68       | \$        | 224.40    |           |
| 06                                 | 634 | 024 | Miscellaneous                            |             |              |             | \$           | -           |           |           |           |
| 06                                 | 634 | 145 | Materials & Supplies                     |             |              |             | \$           | -           |           |           |           |
| 06                                 | 634 | 424 | Capital - Construction - Roads - Hardtop |             |              |             |              |             |           |           |           |
| 06                                 | 634 | 425 | Capital - Construction - Roads - Gravel  |             |              |             |              |             |           |           |           |
| 06                                 | 634 | 428 | Capital - Consult Service                |             |              |             |              |             |           |           |           |
|                                    |     |     |  | \$          | 62,238.00    | \$          | -            | \$          | 11,311.04 | \$        | 13,912.80 |
| <u>Inn Road</u>                    |     |     |  |             |              |             |              |             |           |           |           |
| 06                                 | 635 | 001 | Salaries                                 |             |              |             |              |             |           |           |           |
| 06                                 | 635 | 004 | Payroll Overhead - CPP, EI, RRSP, WSIB,  |             |              |             |              |             |           |           |           |
| 06                                 | 635 | 005 | Employee Benefits                        |             |              |             |              |             |           |           |           |
| 06                                 | 635 | 024 | Miscellaneous                            |             |              |             |              |             |           |           |           |
| 06                                 | 635 | 145 | Materials & Supplies                     |             |              |             |              |             |           |           |           |
| 06                                 | 635 | 424 | Capital - Construction - Roads - Hardtop |             |              |             |              |             |           |           |           |
| 06                                 | 635 | 425 | Capital - Construction - Roads - Gravel  |             |              |             |              |             |           |           |           |
| 06                                 | 635 | 428 | Capital - Consult Service                |             |              |             |              |             |           |           |           |

**Township of McKellar**  
**Proposed Budget Detail 2026**

|  |     |     |  | Budget 2024 | Actuals 2024 | Budget 2025 | Actuals 2025 | Budget 2026 | %      |
|--|-----|-----|--|-------------|--------------|-------------|--------------|-------------|--------|
| <b><u>Stewart Park</u></b>                         |     |     |  |             |              |             |              |             |        |
| 06   | 680 | 001 | Salaries                                 |             |              |             |              |             |        |
| 06   | 680 | 004 | Payroll Overhead - CPP, EI, RRSP, WSIB,  |             |              |             |              |             |        |
| 06   | 680 | 005 | Employee Benefits                        |             |              |             |              |             |        |
| 06   | 680 | 024 | Miscellaneous                            |             |              | \$          | 2,000.00     | \$          | 791.47 |
| 06   | 680 | 145 | Materials & Supplies                     |             |              |             |              |             |        |
| 06   | 680 | 428 | Capital - Consult Service                |             |              |             |              |             |        |
|  |     |     |  |             |              | \$          | 2,000.00     | \$          | 791.47 |
| <b><u>Craigmore Subdivision</u></b>                |     |     |  |             |              |             |              |             |        |
| 06   | 694 | 001 | Salaries                                 |             | \$           | 264.48      |              |             |        |
| 06   | 694 | 004 | Payroll Overhead - CPP, EI, RRSP, WSIB,  |             | \$           | 58.93       |              |             |        |
| 06   | 694 | 005 | Employee Benefits                        |             | \$           | 1.72        |              |             |        |
| 06   | 694 | 424 | Craigmore Subdivision Road Upgrade-Capit | \$          | 1,000.00     | \$          | 951.46       |             |        |
|  |     |     |  | \$          | 1,000.00     | \$          | 1,276.59     |             |        |
| <b><u>Inholmes Bridge Expenditures</u></b>         |     |     |  |             |              |             |              |             |        |
| 06   | 700 | 001 | Salaries                                 |             |              |             |              |             |        |
| 06   | 700 | 004 | Payroll Overhead - CPP, EI, RRSP, WSIB,  |             |              |             |              |             |        |
| 06   | 700 | 005 | Employee Benefits                        |             |              |             |              |             |        |
| 06   | 700 | 024 | Miscellaneous                            |             |              | \$          | 2,000.00     | \$          | 791.47 |
| 06   | 700 | 145 | Materials & Supplies                     |             |              |             |              |             |        |
| 06   | 700 | 423 | Capital - Construction - Inholmes        |             |              |             |              |             |        |
| 06   | 700 | 428 | Capital - Consult Service                |             |              |             |              |             |        |
|  |     |     |  |             |              | \$          | 2,000.00     | \$          | 791.47 |
| <b><u>Fords Bridge</u></b>                         |     |     |  |             |              |             |              |             |        |
| 06   | 701 | 001 | Salaries                                 |             |              |             |              |             |        |
| 06   | 701 | 004 | Payroll Overhead - CPP, EI, RRSP, WSIB,  |             |              |             |              |             |        |
| 06   | 701 | 005 | Employee Benefits                        |             |              |             |              |             |        |
| 06   | 701 | 024 | Miscellaneous                            |             |              | \$          | 2,000.00     | \$          | 791.47 |
| 06   | 701 | 145 | Materials & Supplies                     |             |              |             |              |             |        |
| 06   | 701 | 427 | Capital - Fords Bridge                   |             |              |             |              |             |        |
| 06   | 701 | 428 | Capital - Consult Service                |             |              |             |              |             |        |
|  |     |     |  |             |              | \$          | 2,000.00     | \$          | 791.47 |
| <b><u>Grey Owl Bridge/Walking Trail Bridge</u></b> |     |     |  |             |              |             |              |             |        |
| 06   | 702 | 001 | Salaries                                 | \$          | 2,000.00     |             |              |             |        |
| 06   | 702 | 004 | Payroll Overhead - CPP, EI, RRSP, WSIB,  | \$          | 440.00       |             |              |             |        |
| 06   | 702 | 005 | Employee Benefits                        | \$          | 20.00        |             |              |             |        |
| 06   | 702 | 024 | Miscellaneous                            | \$          | 3,000.00     | \$          | 2,000.00     | \$          | 791.47 |
| 06   | 702 | 145 | Materials & Supplies                     |             |              |             |              |             |        |
| 06   | 702 | 428 | Capital - Consult Service                |             |              |             |              |             |        |
| 06   | 702 | 429 | Capital - Transportation                 |             |              |             |              |             |        |
|  |     |     |  | \$          | 5,460.00     | \$          | 2,000.00     | \$          | 791.47 |
| <b><u>Blackwater Bridge</u></b>                    |     |     |  |             |              |             |              |             |        |

**Township of McKellar**  
**Proposed Budget Detail 2026**

|   |     |     | Budget 2024                             | Actuals 2024    | Budget 2025     | Actuals 2025    | Budget 2026     | %                                 |
|---|-----|-----|---|-----------------|-----------------|-----------------|-----------------|-----------------------------------|
| 06  | 703 | 001 | Salaries                                |                 |                 |                 |                 |                                   |
| 06  | 703 | 004 | Payroll Overhead - CPP, EI, RRSP, WSIB, |                 |                 |                 |                 |                                   |
| 06  | 703 | 005 | Employee Benefits                       |                 |                 |                 |                 |                                   |
| 06  | 703 | 024 | Miscellaneous                           |                 | \$ 2,000.00     | \$ 791.47       |                 |                                   |
| 06  | 703 | 145 | Materials & Supplies                    |                 |                 |                 |                 |                                   |
| 06  | 703 | 428 | Capital - Consult Service               |                 |                 |                 |                 |                                   |
| 06  | 703 | 429 | Capital - Transportation                |                 |                 |                 |                 |                                   |
|   |     |     |   | \$              | 2,000.00        | \$ 791.47       |                 |                                   |
| <b>Swan Boulevard Culvert</b>             |     |     |   |                 |                 |                 |                 |                                   |
| 06  | 704 | 001 | Salaries                                |                 |                 |                 |                 |                                   |
| 06  | 704 | 004 | Payroll Overhead - CPP, EI, RRSP, WSIB, |                 |                 |                 |                 |                                   |
| 06  | 704 | 005 | Employee Benefits                       |                 |                 |                 |                 |                                   |
| 06  | 704 | 024 | Miscellaneous                           |                 | \$ 2,000.00     | \$ 791.47       |                 |                                   |
| 06  | 704 | 145 | Materials & Supplies                    |                 |                 |                 |                 |                                   |
| 06  | 704 | 428 | Capital - Consult Service               |                 |                 |                 |                 |                                   |
| 06  | 704 | 429 | Capital - Transportation                |                 |                 |                 |                 |                                   |
|   |     |     |   | \$              | 2,000.00        | \$ 791.47       |                 |                                   |
| <b>Hurdville Bridge</b>                   |     |     |   |                 |                 |                 |                 |                                   |
| 06  | 705 | 001 | Salaries                                |                 |                 | \$ 221.79       |                 |                                   |
| 06  | 705 | 004 | Payroll Overhead - CPP, EI, RRSP, WSIB, |                 |                 | \$ 39.96        |                 |                                   |
| 06  | 705 | 005 | Employee Benefits                       |                 |                 | \$ 1.01         |                 |                                   |
| 06  | 705 | 024 | Miscellaneous                           |                 | \$ 2,000.00     | \$ 791.47       |                 |                                   |
| 06  | 705 | 145 | Materials & Supplies                    |                 |                 |                 |                 |                                   |
| 06  | 705 | 428 | Capital - Consult Service               |                 |                 |                 |                 |                                   |
| 06  | 705 | 429 | Capital - Transportation                |                 |                 |                 |                 |                                   |
|   |     |     |   | \$              | 2,000.00        | \$ 1,054.23     |                 |                                   |
| <b>Broadbent Bridge</b>                   |     |     |   |                 |                 |                 |                 |                                   |
| 06  | 706 | 001 | Salaries                                |                 |                 |                 | \$ 2,244.00     |                                   |
| 06  | 706 | 004 | Payroll Overhead - CPP, EI, RRSP, WSIB, |                 |                 |                 | \$ 493.68       |                                   |
| 06  | 706 | 005 | Employee Benefits                       |                 |                 |                 | \$ 44.88        |                                   |
| 06  | 706 | 024 | Miscellaneous                           |                 | \$ 2,000.00     | \$ 791.47       |                 |                                   |
|   |     |     |   | \$              | 2,000.00        | \$ 791.47       | \$ 2,782.56     |                                   |
| <b>Street Lighting</b>                    |     |     |   |                 |                 |                 |                 |                                   |
| 07  | 229 | 008 | Hydro                                   | \$ 1,900.00     | \$ 2,041.43     | \$ 1,900.00     | \$ 2,224.51     | \$ 2,500.00 31.58% cost increased |
| 07  | 229 | 145 | Materials & Supplies                    |                 | \$ -            |                 | \$ -            |                                   |
| 07  | 229 | 147 | Contracted Services                     | \$ 8,000.00     | \$ 4,050.14     | \$ 2,000.00     | \$ -            | \$ 2,000.00 0.00%                 |
| 07  | 229 | 300 | Transfer to Reserves                    |                 |                 |                 |                 |                                   |
| 07  | 229 | 429 | Capital - Streetlight                   |                 |                 |                 |                 |                                   |
|   |     |     |   | \$ 9,900.00     | \$ 6,091.57     | \$ 3,900.00     | \$ 2,224.51     | \$ 4,500.00 15.38%                |
| <b>Transportation Department Expenses</b> |     |     |   | \$ 1,462,504.94 | \$ 1,264,626.67 | \$ 1,768,534.56 | \$ 1,651,758.07 | \$ 1,953,067.00 10.43%            |

**Environmental Protection and Preservation Department**

**Township of McKellar**  
**Proposed Budget Detail 2026**

|   |     |     |   | Budget 2024  |            | Actuals 2024 |            | Budget 2025 |            | Actuals 2025 |            | Budget 2026 |            | %        |   |
|---|-----|-----|---|--|------------|--------------|------------|-------------|------------|--------------|------------|-------------|------------|----------|---|
| Revenue   |     |     |   |  |            |              |            |             |            |              |            |             |            |          |   |
| 08  | 104 | 543 | Transfer Station Fees                   | -\$  | 5,000.00   | -\$          | 5,910.00   | -\$         | 5,000.00   | -\$          | 4,364.00   | -\$         | 5,000.00   | 0.00%    |   |
| 08  | 104 | 567 | Tire Stewardship Revenue                |  |            |              |            |             |            |              |            |             |            |          |   |
| 08  | 104 | 568 | Electronic Stewardship Revenue          |  |            | -\$          | 4,592.10   | -\$         | 3,480.00   | -\$          | 1,277.25   | -\$         | 3,480.00   | 0.00%    | Electronic Products Recycling Revenue 290x12          |
|   |     |     |   | Reduced earning as per agreement -Circular Material- |            |              |            |             |            |              |            |             |            |          |   |
| 08  | 104 | 569 | WDO Blue Box Grant                      | -\$  | 27,186.00  | -\$          | 26,920.31  | -\$         | 28,800.00  | -\$          | 31,623.08  | -\$         | 24,000.00  | -16.67%  | \$2,000X12  |
| 08  | 104 | 571 | Scrap Metal Revenue                     | -\$  | 8,500.00   | -\$          | 6,395.13   | -\$         | 8,500.00   | -\$          | 11,712.37  | -\$         | 8,500.00   | 0.00%    |   |
| Total Environmental Protection and Preservation Revenue |     |     |   | -\$  | 40,686.00  | -\$          | 43,817.54  | -\$         | 45,780.00  | -\$          | 48,976.70  | -\$         | 40,980.00  | -10.48%  |   |
| <b>Waste Management Expenditures</b>                    |     |     |   |  |            |              |            |             |            |              |            |             |            |          |   |
| 08  | 300 | 001 | Salaries                                | \$   | 56,000.00  | \$           | 51,836.57  | \$          | 57,120.00  | \$           | 63,567.29  | \$          | 58,148.16  | 1.80%    | Wages increase by 1.80% October 2025 CPI Ontario      |
| 08  | 300 | 004 | Payroll Overhead - CPP, EI, RRSP, WSIB, | \$   | 12,320.00  | \$           | 10,234.63  | \$          | 12,566.40  | \$           | 11,611.37  | \$          | 12,792.60  | 1.80%    |   |
| 08  | 300 | 005 | Employee Benefits                       | \$   | 1,400.00   | \$           | 1,241.96   | \$          | 1,428.00   | \$           | 1,664.58   | \$          | 1,744.44   | 22.16%   |   |
| 08  | 300 | 007 | Telephone                               | \$   | 600.00     | \$           | 470.27     | \$          | 600.00     | \$           | 626.34     | \$          | 600.00     | 0.00%    |   |
| 08  | 300 | 008 | Hydro                                   | \$   | 2,000.00   | \$           | 2,029.92   | \$          | 2,000.00   | \$           | 2,205.06   | \$          | 2,500.00   | 25.00%   |   |
| 08  | 300 | 015 | Courses & Training                      |  |            |              |            | \$          | 1,000.00   |              |            | \$          | 1,000.00   | 0.00%    |   |
| 08  | 300 | 021 | Consultant Services                     |  |            |              |            |             |            |              |            |             |            |          |   |
| 08  | 300 | 024 | Miscellaneous                           |  |            |              |            |             |            |              |            |             |            |          |   |
| 08  | 300 | 120 | Household Hazardous Waste               |  |            |              |            |             |            |              |            |             |            |          |   |
| 08  | 300 | 124 | Monitoring Program                      | \$   | 3,500.00   | \$           | 1,414.56   | \$          | 3,500.00   |              |            | \$          | -          | -100.00% | The cost will be part of 2027 budget every three year |
| 08  | 300 | 125 | Closure Expenses                        |  |            |              |            |             |            |              |            |             |            |          |   |
| 08  | 300 | 126 | Landfill Closure Accrual                |  |            |              |            |             |            |              |            |             |            |          |   |
| 08  | 300 | 143 | Maintenance Costs/Parts                 |  |            | \$           | 2,720.93   | \$          | 8,400.00   | \$           | 9,184.53   | \$          | 3,000.00   | -64.29%  | Portable toilet rental for the transfer station       |
| 08  | 300 | 145 | Materials & Supplies                    | \$   | 2,000.00   | \$           | 2,031.14   | \$          | 2,000.00   | \$           | 1,567.93   | \$          | 2,000.00   | 0.00%    |   |
| 08  | 300 | 147 | Contracted Services                     |  |            |              |            |             |            |              |            |             |            |          |   |
| 08  | 300 | 300 | Transfer to Reserves                    |  |            |              |            |             |            |              |            |             |            |          |   |
| 08  | 300 | 400 | Capital Expenditure                     |  |            |              |            |             |            |              |            |             |            |          |   |
| 08  | 300 | 403 | Capital - Equipment                     |  |            |              |            |             |            |              |            |             |            |          |   |
| 08  | 300 | 410 | Contra Capital - Landfill               |  |            |              |            |             |            |              |            |             |            |          |   |
| 08  | 300 | 418 | Amortization - Landfill                 |  |            |              |            |             |            |              |            |             |            |          |   |
|   |     |     |   | \$   | 77,820.00  | \$           | 71,979.98  | \$          | 88,614.40  | \$           | 90,427.10  | \$          | 81,785.20  | -7.71%   |   |
| <b>Waste Collection &amp; Disposal</b>                  |     |     |   |  |            |              |            |             |            |              |            |             |            |          |   |
| 08  | 300 | 120 | Household Hazardous Waste               | \$   | 15,000.00  | \$           | 10,614.12  | \$          | 15,000.00  | \$           | 14,042.90  | \$          | 15,000.00  | 0.00%    |   |
| 08  | 301 | 030 | Contracted Services/Annual Levy         | \$   | 15,000.00  | \$           | 15,032.44  | \$          | 15,000.00  | \$           | 15,182.76  | \$          | 15,200.00  | 1.33%    | Parry Sound Industrial Park                           |
| 08  | 301 | 119 | Scrap Metal Contract                    | \$   | -          | \$           | -          |             |            |              |            |             |            |          |   |
| 08  | 301 | 121 | Recycling Contract                      | \$   | 21,560.00  | \$           | 13,575.62  | \$          | -          |              |            |             |            |          |   |
|   |     |     |   | Price Increased from \$150 Ton to \$250 Ton Scrap &  |            |              |            |             |            |              |            |             |            |          |   |
| 08  | 301 | 122 | Waste Hauling Contract                  | \$   | 26,000.00  | \$           | 40,591.45  | \$          | 60,000.00  | \$           | 53,543.73  | \$          | 60,000.00  | 0.00%    | \$249.95 to \$450 Waste Haulage                       |
| 08  | 301 | 123 | Waste Tipping Fees                      | \$   | 80,000.00  | \$           | 81,907.40  | \$          | 82,000.00  | \$           | 89,073.50  | \$          | 89,000.00  | 8.54%    | Cost increased as more loads were directed to waste   |
| 08  | 301 | 410 | Contra Capital Recycling                |  |            |              |            |             |            |              |            |             |            |          |   |
| 08  | 301 | 418 | Amortization - Recycling                |  |            |              |            |             |            |              |            |             |            |          |   |
|   |     |     |   | \$   | 157,560.00 | \$           | 161,721.03 | \$          | 172,000.00 | \$           | 171,842.89 | \$          | 179,200.00 | 4.19%    |   |

## Environmental Protection and Preservation

## Health Care

|    |     |     |                                     |
|----|-----|-----|-------------------------------------|
| 09 | 104 | 584 | Transfer from Reserve - Health Care |
| 09 | 104 | 588 | Transfer from Reserve - Cemetery    |

## Expenses

|    |     |     |                           |           |                   |           |                   |           |                   |           |                   |           |                   |              |  |
|----|-----|-----|---------------------------|-----------|-------------------|-----------|-------------------|-----------|-------------------|-----------|-------------------|-----------|-------------------|--------------|--|
| 09 | 320 | 030 | EMS Ambulance Annual Levy | \$        | 238,834.37        | \$        | 238,834.37        | \$        | 247,915.93        | \$        | 247,915.92        | \$        | 252,874.25        | 2.00%        | A 2% increase has been estimated, subject to levy confirmation |
|    |     |     |                           | <b>\$</b> | <b>238,834.37</b> | <b>\$</b> | <b>238,834.37</b> | <b>\$</b> | <b>247,915.93</b> | <b>\$</b> | <b>247,915.92</b> | <b>\$</b> | <b>252,874.25</b> | <b>2.00%</b> |  |

|    |     |     |  |    |                  |    |                  |    |                  |    |                  |    |                  |              |
|----|-----|-----|--|----|------------------|----|------------------|----|------------------|----|------------------|----|------------------|--------------|
| 09 | 330 | 030 | North Bay Parry Sound Health Unit Annual | \$ | 42,187.00        | \$ | 42,187.00        | \$ | 44,296.00        | \$ | 44,296.00        | \$ | 46,296.00        | 4.52%        |
|    |     |     |  | \$ | <b>42,187.00</b> | \$ | <b>42,187.00</b> | \$ | <b>44,296.00</b> | \$ | <b>44,296.00</b> | \$ | <b>46,296.00</b> | <b>4.52%</b> |

|    |     |     |   |    |           |    |          |    |           |    |          |    |           |       |  |
|----|-----|-----|---|----|-----------|----|----------|----|-----------|----|----------|----|-----------|-------|--|
| 09 | 335 | 001 | Salaries                                | \$ | 6,864.90  | \$ | 5,409.57 | \$ | 7,002.20  | \$ | 5,861.61 | \$ | 7,128.24  | 1.80% | Wages increase by 1.80% October 2025 CPI Ontario |
| 09 | 335 | 004 | Payroll Overhead - CPP, EI, RRSP, WSIB, | \$ | 1,510.28  | \$ | 1,154.15 | \$ | 1,540.48  | \$ | 965.64   | \$ | 1,568.21  | 1.80% |  |
| 09 | 335 | 005 | Employee Benefits                       | \$ | 68.65     | \$ | 27.77    | \$ | 70.02     | \$ | 21.20    | \$ | 71.28     | 1.80% |  |
| 09 | 335 | 024 | Miscellaneous                           |    |           |    |          |    | \$        | -  |          |    |           |       |  |
| 09 | 335 | 050 | Donation/Honourarium                    |    |           |    |          |    | \$        | -  |          |    |           |       |  |
| 09 | 335 | 141 | Fuel - Gas                              | \$ | 500.00    |    |          | \$ | 500.00    | \$ | -        | \$ | 500.00    | 0.00% |  |
| 09 | 335 | 145 | Materials & Supplies                    | \$ | 2,500.00  | \$ | 159.72   | \$ | 2,500.00  | \$ | 69.15    | \$ | 2,500.00  | 0.00% |  |
| 09 | 335 | 300 | Transfer to Reserves                    |    |           |    |          |    |           |    |          |    |           |       |  |
| 09 | 335 | 403 | Capital - Equipment                     |    |           |    |          |    |           |    |          |    |           |       |  |
| 09 | 335 | 411 | Contra Capital - Cemetery               |    |           |    |          |    |           |    |          |    |           |       |  |
| 09 | 335 | 419 | Amortization - Cemetery                 |    |           |    |          |    |           |    |          |    |           |       |  |
|    |     |     |   | \$ | 11,443.83 | \$ | 6,751.21 | \$ | 11,612.71 | \$ | 6,917.60 | \$ | 11,767.74 | 1.33% |  |

|    |     |     |  |
|----|-----|-----|--|
| 09 | 351 | 127 | West Parry Sound Health Centre - Donatio |
|----|-----|-----|--|

|    |     |     |                      |
|----|-----|-----|----------------------|
| 09 | 351 | 300 | Transfer to Reserves |
|----|-----|-----|----------------------|

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Township of McKellar  
Proposed Budget Detail 2026

|                          |     |     |   | Budget 2024 |          | Actuals 2024 |          | Budget 2025 |          | Actuals 2025 |          | Budget 2026 |          | %     |
|--------------------------|-----|-----|---|-------------|----------|--------------|----------|-------------|----------|--------------|----------|-------------|----------|-------|
|                          |     |     |   | -\$         | 6,550.00 | -\$          | 1,009.62 | -\$         | 1,740.00 | -\$          | 1,732.00 | -\$         | 1,740.00 | 0.00% |
| Transfer from Reserve    |     |     |   |             |          |              |          |             |          |              |          |             |          |       |
| 11                       | 104 | 585 | Transfer from Reserve - Parkland                |             |          |              |          |             |          |              |          |             |          |       |
| 11                       | 104 | 586 | Transfer from Reserve - Recreation Committee    |             |          |              |          |             |          |              |          |             |          |       |
| 11                       | 104 | 586 | Transfer from Reserve - Recreation-Fund Raising |             |          |              |          |             |          |              |          |             |          |       |
|                          |     |     |   |             |          |              |          |             |          |              |          |             |          |       |
| Total Recreation Revenue |     |     |   | -\$         | 6,550.00 | -\$          | 1,009.62 | -\$         | 1,740.00 | -\$          | 1,732.00 | -\$         | 1,740.00 | 0.00% |
| Expenses                 |     |     |   |             |          |              |          |             |          |              |          |             |          |       |
| 11                       | 361 | 001 | Salaries-Swim Program                           | \$          | 4,000.00 | \$           | 147.51   | \$          | -        |              |          |             |          |       |
| 11                       | 361 | 004 | Payroll Overhead - CPP, EI, RRSP, WSIB,         |             | 300.00   |              | 11.87    | \$          | -        |              |          |             |          |       |
| 11                       | 361 | 011 | Swim Program-Advertising                        |             |          |              |          | \$          | -        |              |          |             |          |       |
| 11                       | 361 | 024 | Swim Program-Miscellaneous                      |             | 100.00   |              |          | \$          | -        |              |          |             |          |       |
| 11                       | 361 | 024 | Swim Program-Material & Supplies                |             | 100.00   |              | 175.00   | \$          | -        |              |          |             |          |       |
| 11                       | 360 | 025 | Entertainment costs                             |             |          |              |          | \$          | -        |              |          |             |          |       |
| 11                       | 360 | 024 | Miscellaneous                                   | \$          | 500.00   | \$           | -        | \$          | 500.00   | \$           | 45.00    | \$          | 500.00   | 0.00% |
| 11                       | 360 | 129 | Recreation Programs                             |             |          |              |          | \$          | -        |              |          | \$          | -        |       |
| 11                       | 360 | 129 | Recreation Programs-Fish Derby Events           |             | 600.00   |              |          | \$          | 800.00   | \$           | 203.54   | \$          | 800.00   | 0.00% |
| 11                       | 360 | 129 | Recreation Programs-Christmas Event             |             | 300.00   |              |          | \$          | 600.00   | \$           | 280.98   | \$          | 600.00   | 0.00% |
| 11                       | 360 | 129 | Recreation Programs-Baseball                    |             |          |              |          | \$          | -        |              |          | \$          | -        |       |
| 11                       | 360 | 129 | Recreation Programs-Dances                      | \$          | 1,500.00 | \$           | 1,272.00 | \$          | -        |              |          | \$          | -        |       |
| 11                       | 360 | 129 | Recreation Programs-Halloween                   | \$          | 500.00   | \$           | 379.81   | \$          | 500.00   | \$           | 423.40   | \$          | 500.00   | 0.00% |
| 11                       | 360 | 129 | Recreation Programs-Badminton                   | \$          | 200.00   |              |          | \$          | 200.00   | \$           | 138.31   | \$          | 200.00   | 0.00% |
| 11                       | 360 | 129 | Recreation Programs-Skate/Hockey                | \$          | 100.00   |              |          | \$          | 100.00   |              |          | \$          | 100.00   | 0.00% |
| 11                       | 360 | 129 | Recreation Programs-Exercise/Seniors(Yoga)      | \$          | 50.00    | \$           | 1,350.00 | \$          | 500.00   | \$           | 100.00   | \$          | 500.00   | 0.00% |
| 11                       | 360 | 129 | Recreation Programs-Special Events              | \$          | 1,000.00 | \$           | 788.31   | \$          | 3,500.00 | \$           | 1,749.12 | \$          | 3,500.00 | 0.00% |
| 11                       | 360 | 129 | Recreation Programs-2 Fish & Fry                |             |          |              |          | \$          | -        |              |          | \$          | -        |       |
| 11                       | 360 | 129 | Recreation Programs-Murder & Mystery            | \$          | 2,500.00 |              |          | \$          | -        |              |          | \$          | -        |       |
| 11                       | 360 | 129 | Recreation Programs-Movie Nights                | \$          | 1,500.00 | \$           | 64.72    | \$          | -        |              |          | \$          | -        |       |
| 11                       | 360 | 129 | Recreation Programs-Balsam Trail                | \$          | 1,500.00 |              |          | \$          | 1,500.00 |              |          | \$          | 1,500.00 | 0.00% |
| 11                       | 360 | 129 | Recreation Programs-General Advertising         | \$          | 200.00   |              |          | \$          | 200.00   |              |          | \$          | 200.00   | 0.00% |
| 11                       | 360 | 129 | Recreation Programs-Open Mic Night Program      |             |          |              |          | \$          | -        |              |          | \$          | -        |       |
| 11                       | 360 | 129 | Recreation Programs-Youth Room                  |             |          |              |          | \$          | -        |              |          | \$          | -        |       |
| 11                       | 360 | 129 | Recreation Programs-PickleBall Program          |             |          |              |          | \$          | -        |              |          | \$          | -        |       |
| 11                       | 360 | 129 | Recreation Programs-Ping Pong program           |             |          |              |          | \$          | -        |              |          | \$          | -        |       |
| 11                       | 360 | 127 | Donations to Groups-Volunteer                   | \$          | 200.00   |              |          | \$          | 200.00   | \$           | 150.00   | \$          | 200.00   | 0.00% |
| 11                       | 360 | 130 | Equipment Purchases-Indoor Pickle Ball Equipme  | \$          | 1,000.00 |              | 705.42   | \$          | 1,000.00 | \$           | 811.16   | \$          | 1,000.00 | 0.00% |
| 11                       | 360 | 132 | T-Ball Program                                  | \$          | 700.00   | \$           | 487.95   | \$          | 700.00   | \$           | 567.67   | \$          | 700.00   | 0.00% |
| 11                       | 360 | 138 | Pioneer School Program                          |             |          |              |          | \$          | -        |              |          | \$          | -        |       |
| 11                       | 361 | 145 | Materials & Supplies                            | \$          | 1,000.00 | \$           | 433.56   | \$          | 1,000.00 | \$           | 815.21   | \$          | 1,000.00 | 0.00% |
| 11                       | 360 | 300 | Transfer to Reserves                            |             |          |              |          | \$          | 1,000.00 | \$           | 5,283.61 | \$          | 1,000.00 | 0.00% |

Township of McKellar  
Proposed Budget Detail 2026

|                                  |     |     |  | Budget 2024 | Actuals 2024 | Budget 2025 | Actuals 2025 | Budget 2026 | %         |       |           |         |           |         |  |
|----------------------------------|-----|-----|--|-------------|--------------|-------------|--------------|-------------|-----------|-------|-----------|---------|-----------|---------|--|
|                                  |     |     |  | \$          | 17,850.00    | \$          | 5,816.15     | \$          | 12,300.00 | 0.00% |           |         |           |         |  |
| <u>Transfer to Reserve</u>       |     |     |  |             |              |             |              |             |           |       |           |         |           |         |  |
| 11                               | 360 | 300 | Transfer to Reserves-Recreation Reserve  |             |              |             | \$           | -           |           |       |           |         |           |         |  |
|                                  |     |     |  |             |              |             | \$           | -           |           |       |           |         |           |         |  |
|                                  |     |     |  |             |              |             |              |             |           |       |           |         |           |         |  |
| <b>Total Recreation Expenses</b> |     |     |  | \$          | 17,850.00    | \$          | 5,816.15     | \$          | 12,300.00 | 0.00% |           |         |           |         |  |
|                                  |     |     |  |             |              |             |              |             |           |       |           |         |           |         |  |
| <u>Parks &amp; Facilities</u>    |     |     |  |             |              |             |              |             |           |       |           |         |           |         |  |
| <b>Revenue</b>                   |     |     |  |             |              |             |              |             |           |       |           |         |           |         |  |
| 11                               | 104 | 586 | Transfer from Reserve - Recreation       | -\$         | 3,000.00     | -\$         | 13,000.00    | -\$         | 2,853.52  | -\$   | 5,000.00  | -61.54% |           |         |  |
|                                  |     |     |  | -\$         | 3,000.00     | -\$         | 13,000.00    | -\$         | 2,853.52  | -\$   | 5,000.00  | -61.54% |           |         |  |
|                                  |     |     |  |             |              |             |              |             |           |       |           |         |           |         |  |
| <b>Expenses</b>                  |     |     |  |             |              |             |              |             |           |       |           |         |           |         |  |
| 11                               | 360 | 001 | Salaries                                 | \$          | 45,000.00    | \$          | 43,467.43    | \$          | 45,900.00 | \$    | 40,787.45 | \$      | 46,726.20 | 1.80%   | Wages increase by 1.80% October 2025 CPI Ontario |
| 11                               | 360 | 004 | Payroll Overhead - CPP, EI, RRSP, WSIB,  | \$          | 9,900.00     | \$          | 8,573.90     | \$          | 10,098.00 | \$    | 7,948.20  | \$      | 10,279.76 | 1.80%   |  |
| 11                               | 360 | 005 | Employee Benefits                        | \$          | 3,600.00     | \$          | 3,129.93     | \$          | 3,672.00  | \$    | 2,846.98  | \$      | 3,738.10  | 1.80%   |  |
| 11                               | 360 | 008 | Hydro                                    | \$          | 400.00       | \$          | 419.61       | \$          | 450.00    | \$    | 427.10    | \$      | 450.00    | 0.00%   |  |
| 11                               | 360 | 011 | Advertising                              | \$          | 1,000.00     | \$          | 125.19       | \$          | 1,000.00  |       |           | \$      | 1,000.00  | 0.00%   |  |
| 11                               | 360 | 014 | Insurance                                |             |              |             |              |             |           |       |           |         |           |         |  |
| 11                               | 360 | 015 | Courses & Training                       |             |              |             | \$           | 1,000.00    |           |       |           | \$      | 1,000.00  | 0.00%   |  |
| 11                               | 360 | 021 | Consultant Services                      |             |              |             |              |             |           |       |           |         |           |         |  |
| 11                               | 360 | 024 | Miscellaneous                            |             |              |             |              |             |           |       |           |         |           |         |  |
| 11                               | 360 | 025 | Entertainment costs                      |             |              |             |              |             |           |       |           |         |           |         |  |
| 11                               | 360 | 127 | Donations to Groups                      |             |              |             |              |             |           |       |           |         |           |         |  |
| 11                               | 360 | 129 | Recreation Programs                      |             |              |             |              |             |           |       |           |         |           |         |  |
| 11                               | 360 | 130 | Equipment Purchases                      | \$          | 1,400.00     | \$          | -            | \$          | 1,400.00  | \$    | 2,956.13  | \$      | 1,400.00  | 0.00%   |  |
| 11                               | 360 | 131 | Skating Rink Maintenance                 | \$          | 500.00       | \$          | -            | \$          | 13,000.00 | \$    | 7,466.18  | \$      | 5,000.00  | -61.54% | Repair Glass and Cleaning                        |
| 11                               | 360 | 132 | T-Ball Program                           |             |              |             |              |             |           |       |           |         |           |         |  |
| 11                               | 360 | 133 | Boat Ramp/Dock Maintenance               | \$          | 4,000.00     | \$          | 58.72        | \$          | 4,000.00  | \$    | 880.34    | \$      | 4,000.00  | 0.00%   |  |
| 11                               | 360 | 134 | Brownley Clubhouse Maintenance           |             |              |             |              |             |           |       |           |         |           |         |  |
| 11                               | 360 | 135 | Trail Development & Maintenance          | \$          | 1,000.00     | \$          | -            | \$          | 1,000.00  |       |           | \$      | 1,000.00  | 0.00%   |  |
| 11                               | 360 | 138 | Pioneer School Program                   |             |              |             |              |             |           |       |           |         |           |         |  |
| 11                               | 360 | 141 | Fuel - Gas                               | \$          | 500.00       |             |              | \$          | 500.00    | \$    | 514.53    | \$      | 500.00    | 0.00%   |  |
| 11                               | 360 | 143 | Maintenance Costs/Parts                  | \$          | 7,000.00     | \$          | 7,677.02     | \$          | 7,000.00  | \$    | 3,681.36  | \$      | 7,000.00  | 0.00%   |  |
|                                  |     |     | Tball Benches                            |             |              |             |              |             |           |       |           |         |           |         |  |
|                                  |     |     | Install new glass around Ice Rink Center | \$          | -            |             |              |             |           |       |           |         |           |         |  |
| 11                               | 360 | 145 | Materials & Supplies                     | \$          | 3,000.00     | \$          | 3,462.66     | \$          | 3,000.00  | \$    | 1,753.52  | \$      | 3,000.00  | 0.00%   |  |
|                                  |     |     |  | \$          | 77,300.00    | \$          | 66,914.46    | \$          | 92,020.00 | \$    | 69,261.79 | \$      | 85,094.06 | -7.53%  |  |
|                                  |     |     |  |             |              |             |              |             |           |       |           |         |           |         |  |
| <u>Community Centre</u>          |     |     |  |             |              |             |              |             |           |       |           |         |           |         |  |
| <b>Revenue</b>                   |     |     |  |             |              |             |              |             |           |       |           |         |           |         |  |
| 12                               | 104 | 544 | Community Centre User Fees               | -\$         | 1,500.00     | -\$         | 3,739.63     | -\$         | 2,000.00  | -\$   | 4,710.93  | -\$     | 2,500.00  | 25.00%  |  |
| 12                               | 104 | 595 | Unexpended Capital - Recreation          |             |              |             |              |             |           |       |           |         |           |         |  |
|                                  |     |     |  | -\$         | 1,500.00     | -\$         | 3,739.63     | -\$         | 2,000.00  | -\$   | 4,710.93  | -\$     | 2,500.00  | 25.00%  |  |

**Township of McKellar**  
**Proposed Budget Detail 2026**

|                 |     |     |   | Budget 2024 | Actuals 2024 | Budget 2025 | Actuals 2025 | Budget 2026 | %          |    |           |    |            |       |
|-----------------|-----|-----|---|-------------|--------------|-------------|--------------|-------------|------------|----|-----------|----|------------|-------|
| <u>Expenses</u> |     |     |   |             |              |             |              |             |            |    |           |    |            |       |
| 12              | 370 | 001 | Salaries                                | \$          | 27,370.37    | \$          | 24,975.70    | \$          | 54,694.85  | \$ | 35,459.96 | \$ | 55,688.67  | 1.82% |
| 12              | 370 | 004 | Payroll Overhead - CPP, EI, RRSP, WSIB, | \$          | 6,021.48     | \$          | 5,350.28     | \$          | 12,032.87  | \$ | 5,669.85  | \$ | 12,251.51  | 1.82% |
| 12              | 370 | 005 | Employee Benefits                       | \$          | 1,368.52     | \$          | 782.53       | \$          | 2,734.74   | \$ | 4,664.01  | \$ | 2,784.43   | 1.82% |
| 12              | 370 | 007 | Telephone                               | \$          | 1,200.00     | \$          | 949.74       | \$          | 1,200.00   | \$ | 1,025.42  | \$ | 1,200.00   | 0.00% |
| 12              | 370 | 008 | Hydro                                   | \$          | 7,500.00     | \$          | 7,010.28     | \$          | 7,500.00   | \$ | 7,124.00  | \$ | 7,500.00   | 0.00% |
| 12              | 370 | 011 | Advertising                             | \$          | 200.00       | \$          | -            | \$          | 200.00     |    |           | \$ | 200.00     | 0.00% |
| 12              | 370 | 014 | Insurance                               |             |              |             |              |             |            |    |           |    |            |       |
| 12              | 370 | 017 | Memorial Wall Plaque                    | \$          | 50.00        | \$          | -            |             |            |    |           |    |            |       |
| 12              | 370 | 024 | Miscellaneous                           | \$          | 100.00       | \$          | 310.70       | \$          | 100.00     |    |           | \$ | 100.00     | 0.00% |
|                 |     |     |   |             |              |             |              |             |            |    |           |    |            |       |
| 12              | 370 | 115 | Facility Maintenance                    | \$          | 11,948.29    | \$          | 20,477.54    | \$          | 12,000.00  | \$ | 8,431.90  | \$ | 12,000.00  | 0.00% |
| 12              | 370 | 116 | Grounds Maintenance                     | \$          | 3,000.00     | \$          | -            | \$          | 3,000.00   | \$ | 519.37    | \$ | 3,000.00   | 0.00% |
| 12              | 370 | 130 | Equipment Purchases                     | \$          | 1,000.00     | \$          | 812.00       | \$          | 1,000.00   | \$ | 125.53    | \$ | 1,000.00   | 0.00% |
|                 |     |     | 15-Folding Tables                       |             |              |             |              |             |            |    |           |    |            |       |
| 12              | 370 | 145 | Materials & Supplies                    | \$          | 1,000.00     | \$          | 2,355.68     | \$          | 2,500.00   | \$ | 2,586.12  | \$ | 2,500.00   | 0.00% |
| 12              | 370 | 250 | Janitorial Contract                     | \$          | 10,000.00    | \$          | 10,000.00    | \$          | -          |    |           | \$ | -          |       |
| 12              | 370 | 251 | Propane                                 | \$          | 500.00       | \$          | 1,196.25     | \$          | 500.00     | \$ | 571.15    | \$ | 500.00     | 0.00% |
| 12              | 370 | 252 | Equipment Maintenance                   | \$          | 2,500.00     | \$          | 1,160.87     | \$          | 2,500.00   | \$ | 3,095.33  | \$ | 2,500.00   | 0.00% |
| 12              | 370 | 253 | Kitchen Supplies                        | \$          | 500.00       | \$          | 1,463.45     | \$          | 500.00     |    |           | \$ | 500.00     | 0.00% |
| 12              | 370 | 254 | Cleaning Supplies                       | \$          | 1,500.00     | \$          | 710.99       | \$          | 1,500.00   | \$ | 310.85    | \$ | 1,500.00   | 0.00% |
| 12              | 370 | 256 | Drycleaning                             | \$          | 100.00       | \$          | 25.00        | \$          | 100.00     |    |           | \$ | 100.00     | 0.00% |
| 12              | 370 | 257 | Water Testing                           | \$          | 2,000.00     | \$          | 1,151.53     | \$          | 2,000.00   | \$ | 1,857.55  | \$ | 2,000.00   | 0.00% |
| 12              | 370 | 300 | Transfer to Reserves                    |             |              |             |              |             |            | \$ | 27,910.49 |    |            |       |
| 12              | 370 | 401 | Capital - Buildings                     |             |              |             |              |             |            |    |           |    |            |       |
| 12              | 370 | 403 | Capital - Equipment                     |             |              |             |              |             |            |    |           |    |            |       |
| 12              | 370 | 413 | Contra Capital - Rec Facilities         |             |              |             |              |             |            |    |           |    |            |       |
| 12              | 370 | 421 | Amortization - Rec Facilities           |             |              |             |              |             |            |    |           |    |            |       |
|                 |     |     |   | \$          | 77,858.66    | \$          | 78,732.54    | \$          | 104,062.46 | \$ | 99,351.53 | \$ | 105,324.61 | 1.21% |

## Cultural Services

## Revenue

|    |     |     |  |
|----|-----|-----|--|
| 13 | 104 | 441 | Miscellaneous Revenue                    |
| 13 | 104 | 519 | Donations towards Mtce & Care of Heritag |
| 13 | 104 | 538 | Church Restoration Fund                  |
| 13 | 104 | 579 | Transfer from Reserve - Cultural         |

### Expenses

|    |     |     |                              |    |          |
|----|-----|-----|------------------------------|----|----------|
| 13 | 380 | 032 | Cultural Events              |    |          |
| 13 | 380 | 128 | Discretionary Donations      | \$ | 1,050.00 |
| 13 | 380 | 260 | Chamber of Commerce donation |    |          |
| 13 | 380 | 300 | Transfer to Reserves         |    |          |

**Township of McKellar**  
**Proposed Budget Detail 2026**

|   |     |     |  | Budget 2024 | Actuals 2024 | Budget 2025 | Actuals 2025 | Budget 2026 | %              |
|---|-----|-----|--|-------------|--------------|-------------|--------------|-------------|----------------|
| 13  | 380 | 400 | Capital Expenditure - Historical Plaques           |             |              |             |              |             |                |
| 13  | 380 | 401 | Cultural Capital - Buildings                       |             |              |             |              |             |                |
|   |     |     |  |             |              |             | \$           | 1,050.00    |                |
| <b>Transfer to Reserve</b>                              |     |     |  |             |              |             |              |             |                |
| 13  | 380 | 300 | Transfer to Veteran's Service Reserve              | \$          | 1,000.00     | \$          | 1,000.00     | \$          | 1,000.00 0.00% |
|   |     |     |  | \$          | 1,000.00     | \$          | 1,000.00     | \$          | 1,000.00 0.00% |
| <b><u>Sesquicentennial Ad Hoc Committee</u></b>         |     |     |  |             |              |             |              |             |                |
| <b><u>Revenue</u></b>                                   |     |     |  |             |              |             |              |             |                |
| 13  | 385 | 552 | Flags  |             |              |             |              |             |                |
| 13  | 385 | 552 | Tshirts  |             |              |             |              |             |                |
| 13  | 385 | 552 | Bags   |             |              |             |              |             |                |
| 13  | 385 | 552 | Others Revenue                                     |             |              |             |              |             |                |
| 02  | 102 | 524 | Other Grants - Ontario LED and Rural Ec.-NOHFC     |             |              |             |              |             |                |
|   |     |     | Canda Heritage-150th Anniversary Grant             |             |              |             |              |             |                |
|   |     |     | Ontario Cultural Association Fund-150th Anniverary |             |              |             |              |             |                |
|   |     |     | Legacy Fund  |             |              |             |              |             |                |
| <b><u>Reserves</u></b>                                  |     |     |  |             |              |             |              |             |                |
| 13  | 385 | 591 | Transfer from Reserve                              | -\$         | 81.87        | -\$         | 61.03        | \$          | -              |
|   |     |     | Transfer from Historical Committee Reserve         |             |              |             |              |             |                |
|   |     |     |  | -\$         | 81.87        | -\$         | 61.03        |             |                |
| <b>Total Revenue -Sesquicentennial Ad Hoc Committee</b> |     |     |  | -\$         | 81.87        | -\$         | 61.03        | \$          | -              |
| <b><u>Expenses</u></b>                                  |     |     |  |             |              |             |              |             |                |
| 13  | 385 | 001 | Salaries   |             |              |             |              |             |                |
| 13  | 385 | 004 | Payroll Overhead - CPP, EI, RRSP, WSIB,            |             |              |             |              |             |                |
| 13  | 385 | 005 | Employee Benefits                                  |             |              |             |              |             |                |
| 13  | 385 | 011 | Marketing Ads                                      |             |              |             |              |             |                |
| 13  | 385 | 145 | Flags  |             |              |             |              |             |                |
| 13  | 385 | 145 | Logo/Sign/Banner                                   |             |              |             |              |             |                |
| 13  | 385 | 145 | Live History                                       |             |              |             |              |             |                |
| 13  | 385 | 145 | Materials(Tickets,Photos,etc)                      |             |              |             |              |             |                |
| 13  | 385 | 145 | Historical Timeline                                |             |              |             |              |             |                |
| 13  | 385 | 145 | Tshirts  |             |              |             |              |             |                |
| 13  | 385 | 145 | Bags   |             |              |             |              |             |                |
| 13  | 385 | 145 | Buttons  |             |              |             |              |             |                |
| 13  | 385 | 024 | Miscellaneous                                      | \$          | 81.87        | \$          | 61.03        |             |                |
| 13  | 385 | 024 | Miscellaneous-Fire Fighters Dinner/Grand           |             |              |             |              |             |                |
|   |     |     | Celebration/Pancake Breakfast and others           |             |              |             |              |             |                |
| 13  | 385 | 024 | Horse Statue unveiling and plaque Holder           |             |              |             |              |             |                |
| 13  | 385 | 024 | Indigenous Artwork Unveiling                       |             |              |             |              |             |                |
| 13  | 385 | 024 | Opening Concert/Variety Show & Other expenses      |             |              |             |              |             |                |
| 13  | 385 | 024 | OSAF Grant will be used through out 2023           |             |              |             |              |             |                |

Township of McKellar  
Proposed Budget Detail 2026

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Township of McKellar  
Proposed Budget Detail 2026

|                                     |     |     |   | Budget 2024 |           | Actuals 2024 |           | Budget 2025 |           | Actuals 2025 |           | Budget 2026 |           | %     |
|-------------------------------------|-----|-----|---|-------------|-----------|--------------|-----------|-------------|-----------|--------------|-----------|-------------|-----------|-------|
| <u>Historical Committee Program</u> |     |     |   |             |           |              |           |             |           |              |           |             |           |       |
| Revenue                             |     |     |   |             |           |              |           |             |           |              |           |             |           |       |
| 13                                  | 104 | 552 | Historic Comm Fund Raising                      | -\$         | 300.00    |              |           | -\$         | 300.00    | -\$          | 130.00    | -\$         | 300.00    | 0.00% |
|                                     |     |     | Donations received for Mtce & Care              |             |           |              |           |             |           |              |           |             |           |       |
|                                     |     |     | Christmas Event                                 |             |           |              |           |             |           |              |           |             |           |       |
|                                     |     |     | Bake Sales                                      |             |           |              |           |             |           |              |           |             |           |       |
|                                     |     |     | Butter Tart Sales                               |             |           |              |           |             |           |              |           |             |           |       |
|                                     |     |     | Silent Auction and Spaghetti Dinner             |             |           |              |           |             |           |              |           |             |           |       |
| 13                                  | 104 | 538 | Donations received for Church Restoration       |             |           | -\$          | 1,000.00  |             |           |              |           |             |           |       |
|                                     |     |     | General Operating-ONIX Contractor Holdback      |             |           |              |           |             |           |              |           |             |           |       |
| 13                                  | 383 | 024 | Revenue   |             |           |              |           |             |           |              |           |             |           |       |
| 13                                  | 104 | 579 | Transfer from Reserve - Cultural-Renovation     |             |           |              |           |             |           |              |           |             |           |       |
| 02                                  | 104 | 599 | Historical Donations-                           |             |           |              |           |             |           | \$           | -         |             |           |       |
|                                     |     |     |   | -\$         | 300.00    | -\$          | 1,000.00  | -\$         | 300.00    | -\$          | 130.00    | -\$         | 300.00    | 0.00% |
| <u>Historical Committee Program</u> |     |     |   |             |           |              |           |             |           |              |           |             |           |       |
| Expenses                            |     |     |   |             |           |              |           |             |           |              |           |             |           |       |
| 13                                  | 383 | 001 |   |             |           |              |           |             |           | \$           | 1,355.60  |             |           |       |
| 13                                  | 383 | 004 |   |             |           |              |           |             |           | \$           | 113.00    |             |           |       |
| 13                                  | 383 | 011 | Advertising                                     | \$          | 500.00    | \$           | 50.00     | \$          | 500.00    | \$           | 346.31    | \$          | 500.00    | 0.00% |
| 13                                  | 383 | 024 | General Operating and Maintenance               | \$          | 500.00    |              |           | \$          | 500.00    |              |           | \$          | 500.00    | 0.00% |
| 13                                  | 383 | 036 | Driving Tour Booklet                            |             |           |              |           |             |           |              |           |             |           |       |
| 13                                  | 380 | 128 | Discretionary Donations                         |             |           |              |           |             |           |              |           |             |           |       |
| 13                                  | 383 | 113 | Hemlock Church & St. Stephen's Church           |             |           |              |           |             |           |              |           |             |           |       |
|                                     |     |     | Butter Tart Sales                               |             |           |              |           |             |           |              |           |             |           |       |
|                                     |     |     | Silent Auction and Spaghetti Dinner             |             |           |              |           |             |           |              |           |             |           |       |
| 13                                  | 383 | 130 | Equipment Purchases                             | \$          | 3,000.00  |              |           | \$          | 3,000.00  |              |           | \$          | 3,000.00  | 0.00% |
| 13                                  | 383 | 145 | Event Materials & Supplies                      | \$          | 1,500.00  | \$           | 71.19     | \$          | 1,500.00  | \$           | 1,347.38  | \$          | 1,500.00  | 0.00% |
|                                     |     |     |   | \$          | 5,500.00  | \$           | 121.19    | \$          | 5,500.00  | \$           | 3,162.29  | \$          | 5,500.00  | 0.00% |
| <u>Transfer to Reserve</u>          |     |     |   |             |           |              |           |             |           |              |           |             |           |       |
| 13                                  | 380 | 300 | Historical Committee Reserve-St.Stephen/Hemlock |             |           | \$           | 6,378.81  |             |           | \$           | 2,207.71  |             |           |       |
|                                     |     |     |   |             |           | \$           | 6,378.81  |             |           | \$           | 2,207.71  |             |           |       |
| Total Historical Committee Expenses |     |     |   | \$          | 5,500.00  | \$           | 6,500.00  | \$          | 5,500.00  | \$           | 5,370.00  | \$          | 5,500.00  | 0.00% |
| <u>Planning Department</u>          |     |     |   |             |           |              |           |             |           |              |           |             |           |       |
| Revenue                             |     |     |   |             |           |              |           |             |           |              |           |             |           |       |
| 14                                  | 104 | 533 | Site Plan Applications                          | -\$         | 100.00    | -\$          | 1,900.00  | -\$         | 100.00    | \$           | -         | -\$         | 100.00    | 0.00% |
| 14                                  | 104 | 534 | Zoning Compliance Letters                       | -\$         | 500.00    | -\$          | 748.80    | -\$         | 500.00    | -\$          | 1,375.80  | -\$         | 500.00    | 0.00% |
| 14                                  | 104 | 535 | Planning Fees - Official Plan                   |             |           |              | 3,000.00  |             | -         | -\$          | 3,000.00  |             | -         |       |
| 14                                  | 104 | 536 | Planning Fees - Zoning                          | -\$         | 10,000.00 | -\$          | 16,703.62 | -\$         | 10,000.00 | -\$          | 8,969.66  | -\$         | 10,000.00 | 0.00% |
| 14                                  | 104 | 537 | Planning Fees - Committee of Adjustment         | -\$         | 3,000.00  | -\$          | 1,150.00  | -\$         | 3,000.00  | -\$          | 4,250.00  | -\$         | 3,000.00  | 0.00% |
|                                     |     |     |   | -\$         | 13,600.00 | -\$          | 23,502.42 | -\$         | 13,600.00 | -\$          | 17,595.46 | -\$         | 13,600.00 | 0.00% |

Township of McKellar  
Proposed Budget Detail 2026

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Township of McKellar  
Proposed Budget Detail 2026

|   |     |     |  | Budget 2024 | Actuals 2024 | Budget 2025 | Actuals 2025 | Budget 2026 | %            |     |              |     |              |         |
|---|-----|-----|--|-------------|--------------|-------------|--------------|-------------|--------------|-----|--------------|-----|--------------|---------|
| 14  | 420 | 001 | McKellar Market Salaries                 | \$          | 22,122.73    | \$          | 23,406.72    | \$          | 23,565.18    | \$  | 24,634.75    | \$  | 23,989.36    | 1.80%   |
| 14  | 420 | 004 | Mrkt Payroll Overhead - CPP, EI, WSIB, E |             | 2,875.95     |             | 3,020.67     | \$          | 3,299.13     | \$  | 3,049.03     | \$  | 3,358.51     | 1.80%   |
| 14  | 420 | 011 | Advertising                              |             | 1,000.00     |             | 135.07       |             | 1,000.00     | \$  | 135.07       |     | 1,000.00     | 0.00%   |
| 14  | 420 | 030 | Contracted Services/Annual Levy          |             |              |             |              |             |              |     |              |     |              |         |
| 14  | 420 | 050 | Donation/Honourarium                     |             |              |             |              |             |              |     |              |     |              |         |
| 14  | 420 | 054 | Donation-Agricultural Society            |             |              |             |              |             |              |     |              |     |              |         |
| 14  | 420 | 262 | McKellar Market Expenses                 |             | 1,970.00     |             | 2,136.64     |             | 2,695.00     |     | 2,663.95     |     | 2,695.00     | 0.00%   |
| 14  | 420 | 262 | McKellar Market Expenses-Canada Day      |             | -            |             |              |             |              |     |              |     |              |         |
|   |     |     |  | \$          | 27,968.68    | \$          | 28,699.10    | \$          | 30,559.31    | \$  | 30,482.80    | \$  | 31,042.87    | 1.58%   |
| Total Operating Expenses                                      |     |     |  | \$          | 4,980,053.55 | \$          | 4,632,467.14 | \$          | 5,378,228.96 | \$  | 5,110,396.45 | \$  | 5,698,242.54 | 5.95%   |
| Total Revenue   |     |     |  | -\$         | 5,972,432.77 | -\$         | 5,724,766.90 | -\$         | 6,278,834.04 | -\$ | 6,162,715.49 | -\$ | 6,747,861.61 | 7.47%   |
| Investment in infrastructure as per assets management plan(Le |     |     |  | \$          | 56,207.95    | \$          | 56,207.95    | \$          | 61,907.42    | \$  | 61,907.42    | \$  | 65,100.40    |         |
| As per new Asset Management Report ( Levy X1.38%)             |     |     |  |             |              |             |              |             |              |     |              |     |              |         |
| Available for Capital   |     |     |  | -\$         | 936,171.28   | -\$         | 1,036,091.81 | -\$         | 838,697.66   | -\$ | 990,411.62   | -\$ | 984,518.67   | -10.41% |

**Township of McKellar**  
**Proposed Capital Budget 2026**

| G/L                    |     |     |   | Description | Proposed Budget 2026 |                   |
|------------------------|-----|-----|---|-------------|----------------------|-------------------|
| <b>Capital Revenue</b> |     |     |   |             |                      |                   |
| 02                     | 103 | 527 | Ontario Community Investment Fund (OCIF)          |             | -\$                  | 321,852.29        |
| 02                     | 103 | 526 | Canada Community -Building Fund(Gas Tax )         |             | -\$                  | 90,000.00         |
| 03                     | 104 | 552 | Fire Protection Grant                             |             | -\$                  | 32,049.00         |
| 03                     | 104 | 552 | Community Emergency Grant                         |             | -\$                  | 50,000.00         |
| 02                     | 102 | 524 | NOHFC Funding for 5 Sets of Playground Equipments |             | -\$                  | 300,000.00        |
| <b>Total Revenue</b>   |     |     |   |             | <b>-\$</b>           | <b>793,901.29</b> |

**Revenue - Transfers From Reserve**

|    |     |     |  |   |     |              |
|----|-----|-----|--|---|-----|--------------|
| 06 | 104 | 582 |  | Capital Construction Reserve-Hurdville Road                           | -\$ | 1,900,000.00 |
| 03 | 104 | 581 |  | Equipment Reserve-SCBA'S  | -\$ | 75,000.00    |
| 03 | 104 | 581 |  | Equipment Reserve-Two Dry Hydrants                                    | -\$ | 5,653.95     |
| 06 | 104 | 582 |  | Construction Reserve-Broadbent Bridge                                 | -\$ | 100,000.00   |
| 06 | 104 | 582 |  | Construction Reserve-Inn Road   | -\$ | 40,000.00    |
| 06 | 104 | 582 |  | Construction Reserve-Engineering Study                                | -\$ | 50,000.00    |
| 06 | 104 | 582 |  | Equipment /Vehicle Reserve-Purchase pickup trucks for Parks           | -\$ | 80,000.00    |
| 06 | 104 | 582 |  | Transfer from Public Works Building Reserve-Exterior Painting         | -\$ | 10,000.00    |
| 08 | 104 | 583 |  | Transfer from Transfer Station Reserve                                | -\$ | 11,086.11    |
| 02 | 104 | 580 |  | Transfer from Asset Management -Hardies Road                          | -\$ | 203,414.52   |
| 12 | 104 | 587 |  | Transfer from Community Centre Reserve-Council /Office/Community Roof | -\$ | 10,000.00    |
| 02 | 104 | 588 |  | Transfer from Cemetery Reserve Fund                                   | -\$ | 20,000.00    |
| 02 | 104 | 585 |  | Transfer from Parkland Reserve  | -\$ | 50,000.00    |

**Township of McKellar**  
**Proposed Capital Budget 2026**

| <b>G/L</b>                          | <b>Description</b> | <b>Proposed<br/>Budget 2026</b> |
|-------------------------------------|--------------------|---------------------------------|
| <b>Total Transfers from Reserve</b> |                    | <b>-\$ 2,555,154.58</b>         |

|                              |  |                         |
|------------------------------|--|-------------------------|
| <b>Total Capital Revenue</b> |  | <b>-\$ 3,349,055.87</b> |
|------------------------------|--|-------------------------|

**Administration Department**

|    |     |     |   |    |                     |
|----|-----|-----|---|----|---------------------|
| 02 | 060 | 403 | Capital Equipment -Website Upgrade      | \$ | 9,000.00            |
| 02 | 060 | 403 | Capital Equipment -Front Desk -Computer | \$ | 3,000.00            |
| 02 | 060 | 021 | Building Studies                        | \$ | 10,000.00           |
|    |     |     |   |    | <b>\$ 22,000.00</b> |

**Fire Department**

|    |     |     |  |    |                      |
|----|-----|-----|--|----|----------------------|
| 03 | 150 | 107 | Radio Tower Maintenance                    | \$ | 12,500.00            |
| 03 | 150 | 403 | Two Hydrant                                | \$ | 18,000.00            |
| 03 | 150 | 111 | SCBA'S                                     | \$ | 239,060.54           |
| 03 | 150 | 403 | Backup Power of Two Fire Halls & PW Garage | \$ | 58,970.00            |
| 03 | 150 | 401 | Training Facility                          | \$ | 10,000.00            |
|    |     |     |  |    | <b>\$ 338,530.54</b> |

**Public Works**

**Hurdville Road**

|    |     |     |                              |    |              |
|----|-----|-----|------------------------------|----|--------------|
| 06 | 634 | 145 | Material & Supplies          | \$ | 184,981.35   |
| 06 | 634 | 424 | Capital-Roads-Hardtop        | \$ | 1,392,011.97 |
| 06 | 634 | 425 | Capital Construction -Gravel | \$ | 258,453.22   |
| 06 | 634 | 428 | Capital -Consult Service     | \$ | 64,553.46    |

**Township of McKellar**  
**Proposed Capital Budget 2026**

| G/L  |     |     |  | Description                              | Proposed<br>Budget 2026 |
|--|-----|-----|--|--|-------------------------|
|  |     |     |  |  | <b>\$ 1,900,000.00</b>  |
| <b><u>Hardies Road</u></b>                         |     |     |  |  |                         |
| 06   | 624 | 424 |  | Hardies Road Reconstruction & Surface    | \$ 900,000.00           |
|  |     |     |  |  | <b>\$ 900,000.00</b>    |
| <b><u>Broadbent Bridge</u></b>                     |     |     |  |  |                         |
| 06   | 708 | 424 |  | Broadbent Bridge                         | \$ 100,000.00           |
|  |     |     |  |  | <b>\$ 100,000.00</b>    |
| <b><u>Lyndsey Lane</u></b>                         |     |     |  |  |                         |
| 06   | 647 | 424 |  | Lyndsey Land Road 2km Microseal          | \$ 90,000.00            |
|  |     |     |  |  | <b>\$ 90,000.00</b>     |
| <b><u>Inn Road</u></b>                             |     |     |  |  |                         |
| 06   | 635 | 424 |  | Inn Road microseal                       | \$ 40,000.00            |
|  |     |     |  |  | <b>\$ 40,000.00</b>     |
| <b><u>Engineering Study</u></b>                    |     |     |  |  |                         |
| 06   | 200 | 021 |  | Engineering Study-Camp Road /Centre Road | \$ 50,000.00            |
|  |     |     |  |  | <b>\$ 50,000.00</b>     |
| <b><u>Program Radios</u></b>                       |     |     |  |  |                         |
| 06   | 200 | 429 |  | Program Radios                           | \$ 6,500.00             |
|  |     |     |  |  | <b>\$ 6,500.00</b>      |
| <b><u>Publi Works Garage Exterior Painting</u></b> |     |     |  |  |                         |
| 06   | 210 | 401 |  | Public Works Garage Exterior Painting    | \$ 10,000.00            |
|  |     |     |  |  | <b>\$ 10,000.00</b>     |
| <b><u>Roads Needs Study</u></b>                    |     |     |  |  |                         |
| 06   | 200 | 021 |  | Roads Needs Study                        | \$ 15,000.00            |
|  |     |     |  |  | <b>\$ 15,000.00</b>     |

Township of McKellar  
Proposed Capital Budget 2026

| G/L  | Description                             | Proposed<br>Budget 2026 |
|--|---|-------------------------|
| <b><u>Environment Protection and Preservation Department</u></b> |   |                         |
| <b><u>Transfer Station Lower Gate</u></b>                        |   |                         |
| 08   | 300 403 Fix Transfer Station Lower Gate | \$ 16,000.00            |
|  |   | <b>\$ 16,000.00</b>     |
| <b><u>Compactor Setup for Garbage</u></b>                        |   |                         |
| 08   | 300 403 Compactor setup for Garbage     | \$ 15,000.00            |
|  |   | <b>\$ 15,000.00</b>     |
| <b><u>Parks &amp; Facilities Department</u></b>                  |   |                         |
| <b><u>Vehicle</u></b>  |   |                         |
| 11   | 360 403 Pickup Truck for Parks          | \$ 80,000.00            |
|  |   | <b>\$ 80,000.00</b>     |
| <b><u>5 Sets of Playground Equipment</u></b>                     |   |                         |
| 11   | 360 403 5 sets of Playground Equipment  | \$ 350,000.00           |
|  |   | <b>\$ 350,000.00</b>    |
| <b><u>Sand for Beach Rehab</u></b>                               |   |                         |
| 11   | 360 403 Sand for Beach Rehab            | \$ 15,000.00            |
|  |   | <b>\$ 15,000.00</b>     |
| <b><u>Council Library Roof</u></b>                               |   |                         |
| 12   | 370 401 Council /Library Roof           | \$ 50,000.00            |
|  |   | <b>\$ 50,000.00</b>     |
| <b><u>8 Long Tables for CC</u></b>                               |   |                         |

**Township of McKellar**  
**Proposed Capital Budget 2026**

| <b>G/L</b> | <b>Description</b> |     |                      | <b>Proposed<br/>Budget 2026</b> |
|------------|--------------------|-----|----------------------|---------------------------------|
| 12         | 370                | 130 | 8 Long Tables for CC | \$ 1,000.00                     |
|            |                    |     |                      | <b>\$ 1,000.00</b>              |

**Cemetery**

**Lakeview Cemetery Fencing & Gates**

|    |     |     |                                   |                     |
|----|-----|-----|-----------------------------------|---------------------|
| 09 | 335 | 403 | Lakeview Cemetery Fencing & Gates | \$ 20,000.00        |
|    |     |     |                                   | <b>\$ 20,000.00</b> |

|                               |  |  |  |                        |
|-------------------------------|--|--|--|------------------------|
| <b>Total Capital Projects</b> |  |  |  | <b>\$ 4,019,030.54</b> |
|-------------------------------|--|--|--|------------------------|

**Transfers To Reserve**

|    |     |     |   |               |
|----|-----|-----|---|---------------|
| 03 | 150 | 300 | Transfer to Reserve-SCBA order in 2027 to replace in 2028 | \$ 25,000.00  |
| 03 | 150 | 300 | Transfer to Reserves - Fire Department Vehicle/Equipment  | \$ 50,000.00  |
| 12 | 370 | 300 | Transfer to Reserves - Community Centre                   | \$ 10,000.00  |
| 06 | 200 | 300 | Transfer to Roads Capital Construction Reserve            | \$ 100,000.00 |
| 06 | 200 | 300 | Transfer to Roads Captail -Vehicle                        | \$ 100,000.00 |
| 06 | 200 | 300 | Transfer to Roads Capital Construction Reserve            | \$ 14,544.00  |
| 06 | 200 | 300 | Transfer to Roads Capital -Building                       | \$ 15,000.00  |

|                                  |  |  |  |                   |
|----------------------------------|--|--|--|-------------------|
| <b>Total Transfer to Reserve</b> |  |  |  | <b>314,544.00</b> |
|----------------------------------|--|--|--|-------------------|

|                                  |  |  |  |                        |
|----------------------------------|--|--|--|------------------------|
| <b>Total Capital Expenditure</b> |  |  |  | <b>\$ 4,333,574.54</b> |
|----------------------------------|--|--|--|------------------------|

Township of McKellar  
Proposed Capital Budget 2026

| G/L   | Description | Proposed<br>Budget 2026 |
|---|-------------|-------------------------|
| Additional Funding Required                           |             | \$ 984,518.67           |
| Balance from Operating Budget to cover Capital Budget |             | -\$ 984,518.67          |
| Remaining balance or Shortfall                        |             | -\$ 0.00                |

Township of McKellar  
Estimated Balance of Reserves at December 31, 2026

|              |   | 2025 Transfer from (Draw) Reserve |                           | 2025 Transfer To Reserve |                        | Estimated Reserve Balance as of Dec.31,2025 | 2026 Transfer from (Draw) Reserve |                           | 2026 Transfer To Reserve | Estimated Reserve Balance as of Dec.31,2026 |                 |
|--------------|---|-----------------------------------|---------------------------|--------------------------|------------------------|---|-----------------------------------|---------------------------|--------------------------|---|-----------------|
| Dept         | Reserve Name  |                                   | Detail                    |                          | Detail                 |   |                                   |                           |                          |   |                 |
| ADMIN        | Working Fund Reserve  |                                   |                           |                          |                        | \$ 20,343.25                                |                                   |                           |                          | \$ 20,343.25                                |                 |
| ADMIN        | General Admin Reserve   |                                   |                           |                          |                        | \$ 5,000.00                                 |                                   |                           |                          | \$ 5,000.00                                 |                 |
| ADMIN        | Election Reserve  |                                   |                           | \$ 2,635.24              | Surplus                | \$ 8,001.10                                 |                                   |                           |                          | \$ 8,001.10                                 |                 |
| FIRE         | Fire Department Forest Fire Reserve                               |                                   |                           | \$ 3,000.00              | As per Budget          | \$ 25,000.00                                |                                   |                           | \$ 3,000.00              | As per Budget                               | \$ 28,000.00    |
| FIRE         | Fire Department Equipment Reserve                                 |                                   |                           | \$ 25,000.00             | SCBA as per Budget     | \$ 50,000.00                                | \$ (75,000.00)                    | SCBA's                    | \$ 25,000.00             | Budget                                      | \$ -            |
| FIRE         | Fire Department Vehicle Reserve                                   | \$ (222,533.88)                   | Mini Pumper/Painting/     | \$ 50,000.00             | As per Budget          | \$ 45,303.59                                | \$ (5,653.95)                     | Hydrant                   | \$ 50,000.00             | As per Budget                               | \$ 89,649.64    |
| FIRE         | Fire Department Equipment Reserve(Surplus)                        |                                   | Radio Tower               | \$ 28,700.29             | Surplus                |   |                                   |                           |                          |   |                 |
| FIRE         | Emergency Planning Reserve  |                                   |                           | \$ 4,092.96              |                        | \$ 9,719.46                                 |                                   |                           |                          |   | \$ 9,719.46     |
| BUILDING     | Building Department Reserve                                       | \$ (28,317.25)                    | 2024 Ford ES              |                          |                        | \$ 7,845.47                                 |                                   |                           |                          |   | \$ 7,845.47     |
| BUILDING     | Building Department Miscellaneous-Surplus                         | \$ (4,187.44)                     | Fund Dept. Deficit        |                          |                        | \$ 33,812.56                                | \$ (17,135.78)                    | Fund Dept. Deficit        |                          |   | \$ 16,676.78    |
| PUBLIC WORKS | Roads Capital Equipment/Vehicle Reserve                           | \$ (95,974.45)                    | Purchase pickup with Plow | \$ 100,000.00            | As per Budget          | \$ 179,458.90                               | \$ (80,000.00)                    | Pickup Truck              | \$ 100,000.00            | As per Budget                               | \$ 199,458.90   |
|              |   | \$ (209,587.24)                   | Purchase Backhoe          | \$ 60,101.87             | Transfer-Vehicle Sale  |   |                                   |                           |                          |   |                 |
|              |   | \$ (10,175.99)                    | Lawnmower                 |                          |                        |   |                                   |                           |                          |   |                 |
| PUBLIC WORKS | Roads Capital Construction Reserve                                | \$ (376,200.37)                   | Centre Road Balance       | \$ 100,000.00            | As per Budget          | \$ 2,390,832.06                             | \$ (1,900,000.00)                 | Hurdville Road            | \$ 100,000.00            | As per Budget                               | \$ 244,773.77   |
|              |   | \$ (191,186.69)                   | Hurdville Bridge          | \$ 14,544.00             | As per Budget          |   | \$ (170,602.29)                   | Hardies Road              | \$ 14,544.00             | As per Budget                               |                 |
|              |   | \$ (546,625.18)                   | Hurdville Road            | \$ 1,676,744.36          | Surplus from Hurdville |   | \$ (100,000.00)                   | Broadbent Bridge          |                          |   |                 |
|              |   |                                   |                           | \$ 170,602.29            | Transfer for Hardies   |   | \$ (40,000.00)                    | Inn Road                  |                          |   |                 |
|              |   |                                   |                           |                          |                        |   | \$ (50,000.00)                    | Engineering Study         |                          |   |                 |
| PUBLIC WORKS | Roads Capital Building Reserve                                    |                                   |                           | \$ 15,000.00             | As per Budget          | \$ 159,070.93                               | \$ (10,000.00)                    | Exterior Painting         | \$ 15,000.00             | As per Budget                               | \$ 164,070.93   |
|              |   |                                   |                           | \$ 1,046.24              | EDC Committee Reserve  |   |                                   |                           |                          |   |                 |
|              |   |                                   |                           | \$ 13,024.69             | REDAC Reserve          |   |                                   |                           |                          |   |                 |
| WASTE MGMT   | Transfer Site Reserve   |                                   |                           |                          |                        | \$ 11,086.11                                | \$ (11,086.11)                    | Fix Transfer Station Gate |                          |   | \$ -            |
| HEALTH       | Health Care Reserve   | \$ (47,399.00)                    | As per request            |                          |                        | \$ 41,568.95                                | \$ -                              |                           |                          |   | \$ 41,568.95    |
| CULTURE      | Cultural Reserve  | \$ (14,734.41)                    | Survey & Gravel           |                          |                        | \$ 16,372.92                                |                                   |                           |                          |   | \$ 16,372.92    |
| CULTURE      | Sesquicentennial Ad Hoc Committee                                 |                                   |                           |                          |                        | \$ 20.84                                    |                                   |                           |                          |   | \$ 20.84        |
| CULTURE      | West Parry Sound Recreation and Cultural Center                   |                                   |                           |                          |                        | \$ 58,566.14                                | \$ (20,000.00)                    | Operating Levy            |                          |   | \$ 38,566.14    |
| HISTORICAL   | Historical Committee Reserve                                      |                                   |                           |                          |                        | \$ 18,033.10                                |                                   |                           |                          |   | \$ 18,033.10    |
| HISTORICAL   | Historical Committee Reserve - St. Stephen's (from St. Stephen's) | \$ (6,614.40)                     | cleaning Services         | \$ 2,207.71              | Surplus                | \$ 8,177.90                                 |                                   |                           |                          |   | \$ 8,177.90     |
|              |   |                                   | St.Stephen Churuch        |                          |                        | \$ -  |                                   |                           |                          |   | \$ -            |
| COMM CTRE    | Community Centre Reserve  |                                   |                           | \$ 10,000.00             | As per Budget          | \$ 120,814.41                               | \$ (10,000.00)                    | Council /Library Roof     | \$ 10,000.00             | As per Budget                               | \$ 120,814.41   |
|              |   |                                   |                           | \$ 27,910.49             | Surplus                |   |                                   |                           |                          |   |                 |
| RECREATION   | Recreation Reserve  | \$ (2,853.52)                     | Rink Glass                |                          |                        | \$ 51,408.25                                | \$ (5,000.00)                     | Repair Glass              |                          |   | \$ 46,408.25    |
| RECREATION   | Recreation Fund Raising Reserve                                   |                                   |                           |                          |                        | \$ 1,384.22                                 |                                   |                           |                          |   | \$ 1,384.22     |
| RECREATION   | Recreation Committee Reserve                                      |                                   |                           |                          |                        | \$ 1,458.95                                 |                                   |                           |                          |   | \$ 1,458.95     |
| LIBRARY      | Library Capital Reserve (established in 2019)                     |                                   |                           |                          |                        | \$ 5,000.00                                 |                                   |                           |                          |   | \$ 5,000.00     |
| EC DEV       | EDC Committee Reserve   | \$ (1,046.24)                     | Roads Building -Reserve   |                          |                        | \$ -  |                                   |                           |                          |   | \$ -            |
| EC DEV       | REDAC Reserve   | \$ (13,024.69)                    | Roads Building -Reserve   |                          |                        | \$ -  |                                   |                           |                          |   | \$ -            |
| FUND         | High Speed Internet Telecommunications Reserve                    |                                   |                           | \$ 12,000.00             | As per Budget          | \$ 84,000.00                                |                                   |                           | \$ 12,000.00             | As per Budget                               | \$ 96,000.00    |
| FUND         | Parkland Fund   | \$ (45,000.00)                    | Baseball field land       | \$ 34,350.06             | New Deposits & Int     | \$ 63,500.92                                | \$ (50,000.00)                    | Playground Equip          |                          |   | \$ 13,500.92    |
| FUND         | AMO GAS TAX FUND - Mandatory Reserve Fund                         | \$ (145,415.44)                   | As per Budget             | \$ 95,215.78             | As per Budget          | \$ -  |                                   |                           | \$ -                     | As per Budget                               | \$ -            |
| FUND         | Cemetery Reserve Fund   |                                   |                           |                          |                        | \$ 28,510.69                                | \$ (20,000.00)                    | Fencing                   |                          |   | \$ 8,510.69     |
| FUND         | Vetern's Fund   |                                   |                           | \$ 665.04                | New Deposits & Int     | \$ 8,422.01                                 |                                   |                           | \$ 1,000.00              | As per Budget                               | \$ 9,422.01     |
| FUND         | Investment in Asset Management                                    |                                   |                           | \$ 61,907.42             | As per Budget          | \$ 138,314.12                               | \$ (203,414.52)                   | Hardies Road              | \$ 65,100.40             | As per Budget                               | \$ 0.00         |
|              | TOTAL RESERVES  | \$ (1,960,876.19)                 |                           | \$ 2,508,748.43          |                        | \$ 3,591,026.84                             | \$ (2,767,892.65)                 |                           | \$ 395,644.40            |   | \$ 1,218,778.59 |

Lake Stewardship and Environmental Committee Budget – 2026 draft

|   | 2024<br>Budget Detail                                       | 2024<br>Actuals                   | 2025<br>Budget  | 2025<br>Actuals   | 2026<br>Draft Budget |
|---|---|-----------------------------------|---|---|----------------------|
| <b>Water Testing</b>  |   |                                   |   |   |                      |
| E. Coli Sampling  | \$4,500.00  | \$4,640.22                        | \$4,900.00  | \$4,690.09  | \$5,000              |
| Phosphorus and calcium sampling   | \$2,500.00  | \$2106.04                         | \$2,400.00  | \$2,413.60  | \$2600               |
| PFA test (incl tax)   |   |                                   |   |   | \$650                |
| Standardizing solutions   | \$250.00  | 153.68                            | \$170.00  | \$175.15  | \$180                |
| Benthic 2 sites   | two sites<br>\$4,000  | \$2,520                           | \$4600  | \$3869  | \$4000               |
|   |   |                                   |   |   |                      |
| <b>Water Testing Sub total</b>  | <b>\$11,250.00</b>  | <b>\$9,419.94</b>                 | <b>\$12,070</b>   | <b>\$11,147.84</b>  | <b>\$12,430</b>      |
|   |   |                                   |   |   |                      |
| <b>Educational Materials</b>  |   |                                   |   |   |                      |
| Signs (animal/turtle crossing)  | \$200   | 0                                 | \$500   |   | \$1200               |
| 200 Environmental Welcome Packages for New Residents  |   |                                   | \$1450  | \$1,864.50  | \$4000 (400 copies)  |
| Educational Materials<br><i>Consolidated (Flyers and other educational materials Presentations)</i> | \$3,500<br><br>Pesticide pamphlet<br><br>Recycling pamphlet | <br><br>\$819.25<br><br>\$1045.25 | Shoreline Pamphlet \$ 1300<br><br>New Recycling Pamphlet \$1300 | \$1,226.05<br><br>Insecticide fogging pamphlet<br>\$ 1,226.05 | 1300                 |
| Honorariums for talks   | \$900   | 0                                 | \$500   |   | \$500                |
| Demonstration Pollinator Garden   |   |                                   | \$250   | delete  |                      |
| Education Activities Sub Total  | \$6,843.00  | \$1,864.50                        | \$5,300   | 4316.60   | \$7000               |
|   |   |                                   |   |   |                      |
| <b>Grand Total</b>  | <b>\$18,093.00</b>  | <b>\$14,951.44</b>                | <b>\$17,370</b>   | <b>\$15,464.44</b>  | <b>\$19,430</b>      |



|                                   | Actual           | Budget           | Proposed            |
|-----------------------------------|------------------|------------------|---------------------|
|                                   | Jan - Dec 25     | 2025             | 2026                |
| <b>Ordinary Income/Expense</b>    |                  |                  |                     |
| <b>Income</b>                     |                  |                  |                     |
| Donations                         | 519.35           | 300.00           | \$ 300.00           |
| Interlibrary Loan Service         |                  |                  |                     |
| Library Income                    | 730.30           | 800.00           | \$ 700.00           |
| <b>Miscellaneous Income</b>       |                  |                  |                     |
| Celebrating McKellar \$500        | 416.00           | 812.00           | \$ 812.00           |
| Honour Tree                       | 37.00            | 50.00            | \$ 50.00            |
| Hosted Events Fees                | 471.00           | 0.00             | \$ -                |
| Interest Earned                   | 10.32            | 0.00             | \$ -                |
| Map Sales                         | 0.00             | 0.00             | \$ -                |
| McKellar Memories \$308           | 280.00           | 392.00           | \$ 392.00           |
| OLS Connectivity                  | 0.00             | 1,500.00         | \$ 1,500.00         |
| Other Income                      | 1,195.90         | 0.00             | \$ -                |
| Used Book Sales \$764.01          | 1,586.85         | 400.00           | \$ 400.00           |
| <b>Total Miscellaneous Income</b> | <b>3,997.07</b>  | <b>4,254.00</b>  | <b>3,154.00</b>     |
| OLS Funding                       | 0.00             |                  |                     |
| Postage Rebate                    | 363.30           | 256.00           | \$ 256.00           |
| Provincial Grants                 | 6,421.00         | 6,421.00         | \$ 6,421.00         |
| Rent, Insurance                   | 7,800.00         | 7,800.00         | \$ 8,400.00         |
| Township Funding                  | 51,000.00        | 51,000.00        | \$ 62,800.00        |
| <b>Total Income</b>               | <b>70,831.02</b> | <b>70,831.00</b> | <b>\$ 82,031.00</b> |
| <b>Expense</b>                    |                  |                  |                     |
| Amortization                      |                  |                  |                     |
| Contra Capital                    |                  |                  |                     |
| Events                            | 1,615.18         | 1,400.00         | \$ 2,000.00         |
| Interest Expense                  | 35.83            | 0.00             | \$ -                |
| Lending Library                   |                  |                  |                     |
| Books                             | 4,353.51         | 5,000.00         | \$ 6,000.00         |
| <b>Miscellaneous</b>              |                  |                  |                     |
| Advertising                       | 468.00           | 1,000.00         | \$ 1,000.00         |
| Board Expenses                    | 827.88           | 200.00           | \$ 200.00           |
| Bookkeeping                       | 400.00           | 400.00           | \$ 400.00           |
| Fees, Membership                  | 1,155.12         | 1,250.00         | \$ 1,670.00         |
| Garden Maintenance                | 60.80            |                  | \$ 100.00           |
| Miscellaneous Expense             | 51.77            | 100.00           | \$ 100.00           |
| Staff Education and Training      | 480.00           | 1,000.00         | \$ 1,000.00         |
| <b>Total Miscellaneous</b>        | <b>3,443.57</b>  | <b>3,950.00</b>  | <b>\$ 4,470.00</b>  |
| <b>Office</b>                     |                  |                  |                     |
| Bank Charges                      | 21.57            | 100.00           | \$ 200.00           |
| Computer M & R                    | 123.97           | 200.00           | \$ 1,500.00         |
| Computer Software/Cybersecurity   | 355.05           | 300.00           | \$ 350.00           |
| Library Printer Expenses          | 2,460.00         | 0.00             | \$ 420.00           |
| Office Supplies                   | 897.02           | 1,000.00         | \$ 1,000.00         |
| Postage                           | 284.85           | 450.00           | \$ 450.00           |
| <b>Total Office</b>               | <b>4,142.46</b>  | <b>2,050.00</b>  | <b>\$ 3,920.00</b>  |
| <b>Rent</b>                       | <b>7,800.00</b>  | <b>7,800.00</b>  | <b>\$ 8,400.00</b>  |

|                                 | <b>Actual</b>       | <b>Budget</b> | <b>Proposed</b>  |
|---------------------------------|---------------------|---------------|------------------|
|                                 | <b>Jan - Dec 25</b> | <b>2025</b>   | <b>2026</b>      |
| <b>Reserve Fund Expense</b>     | 900.00              | 900.00        | \$ 900.00        |
| <b>Telecommunications</b>       |                     |               |                  |
| Internet                        | 450.01              | 1,950.00      | \$ 100.00        |
| Telephone Expenses              | 1,284.96            | 1,100.00      | \$ 1,300.00      |
| <b>Total Telecommunications</b> | 1,734.97            | 3,050.00      | \$ 1,400.00      |
| <b>Wages, Benefits</b>          |                     |               |                  |
| CPP Expense                     | 1,926.23            | 1,882.17      | \$ 2,161.71      |
| EHT Expense                     | 450.38              | 412.90        | \$ 493.25        |
| EI Expense                      | 1,055.20            | 967.37        | \$ 1,155.61      |
| Wages - Education               | 1,300.79            | 542.32        | \$ 645.36        |
| Wages - Gross                   | 37,317.96           | 38,649.06     | \$ 45,932.79     |
| Wages - Stats                   | 1,354.22            | 1,374.00      | \$ 2,000.00      |
| Wages - Vacation                | 5,619.37            | 1,567.66      | \$ 2,398.45      |
| WSIB Expense                    | 199.29              | 143.25        | \$ 181.19        |
| <b>Total Wages, Benefits</b>    | 49,223.44           | 45,538.73     | \$ 54,968.36     |
| <b>Total Expense</b>            | 73,248.96           | 69,688.73     | \$ 82,058.36     |
| <b>Net Ordinary Income</b>      | -2,417.94           | 1,142.27      | <b>-\$ 27.36</b> |