

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

26-

2026-09

1st Resolution

1st By-law

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.

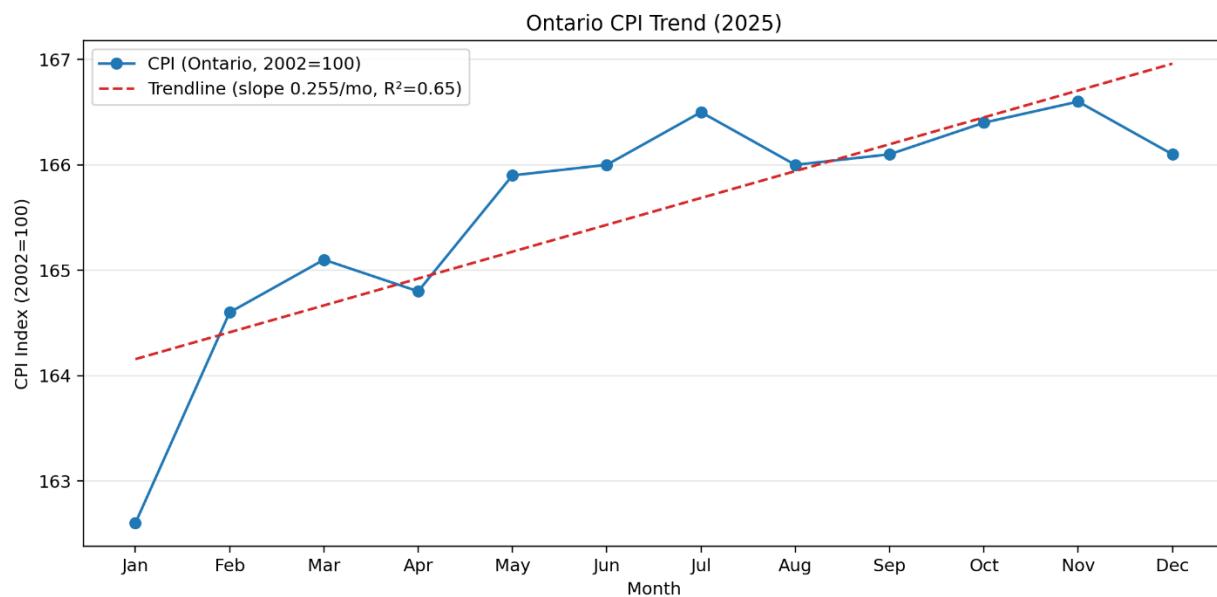
Recent CPI trends show a clear deceleration from the elevated inflation levels observed in 2022. Ontario's inflation rate peaked in mid-2022, when year-over-year CPI increases ranged between 7% and 8% during summer 2022, before gradually declining through 2023 and stabilizing further in 2024. For example, 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)

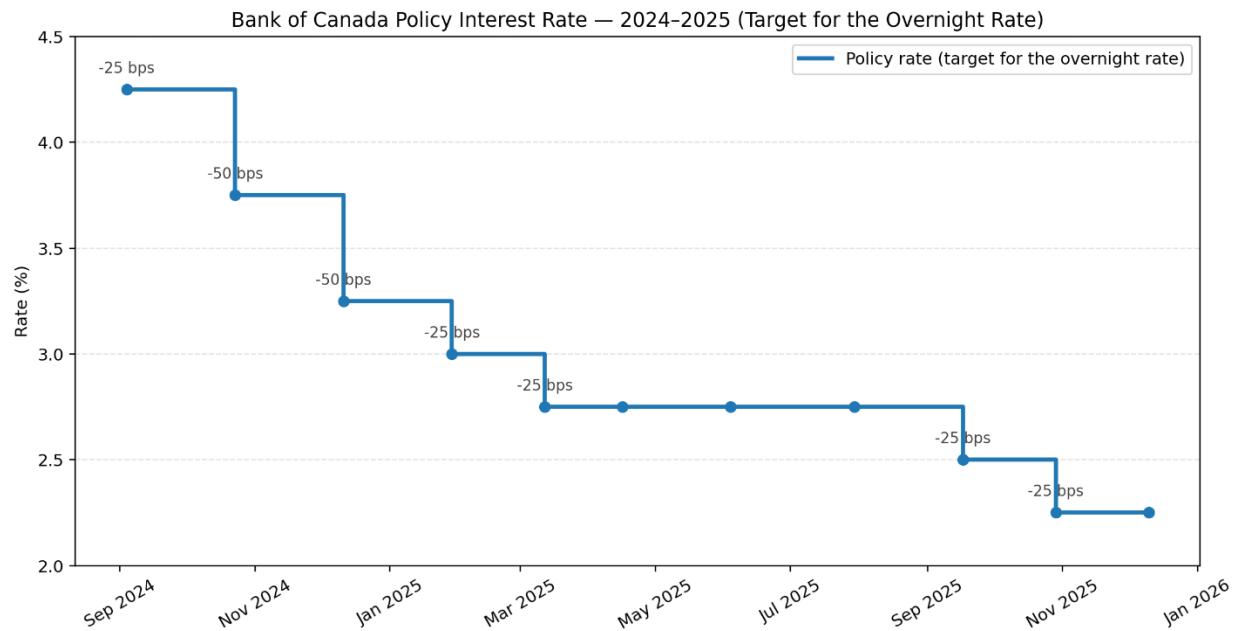
Overall, the CPI continues to play a critical role in monitoring economic conditions, assessing residents' cost of living, and informing wage adjustments, budget forecasts, and long-term financial decisions.



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

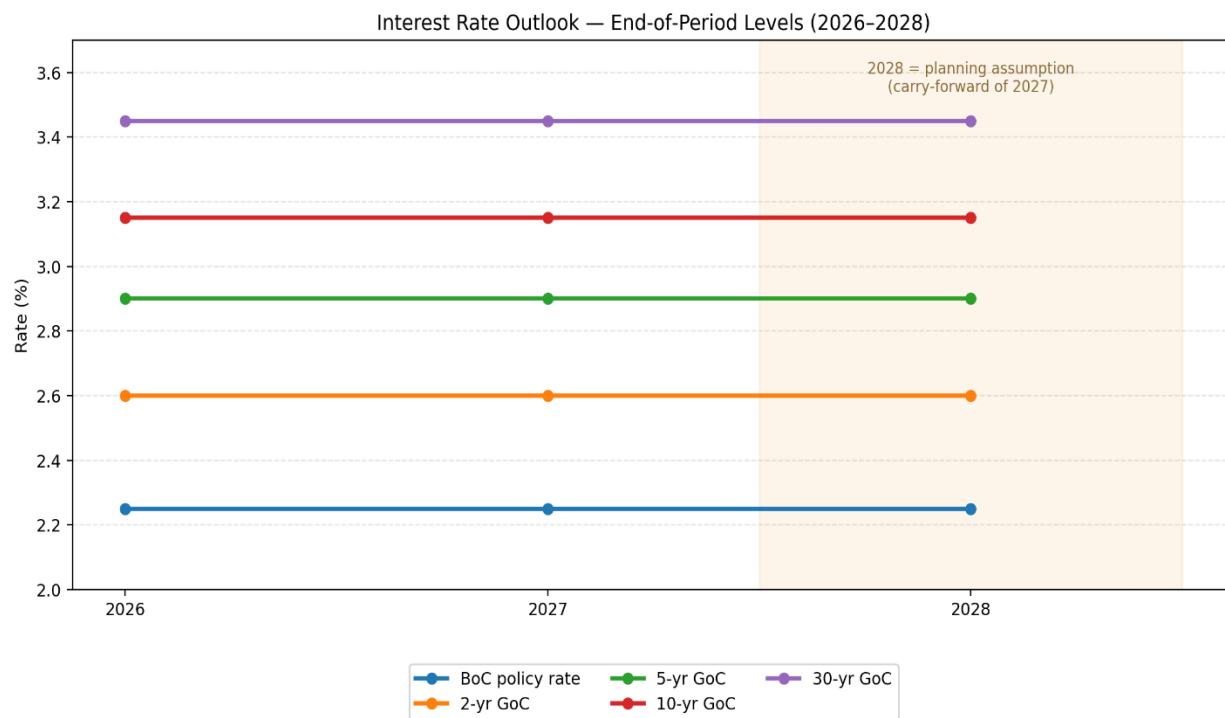
Interest Rates

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.

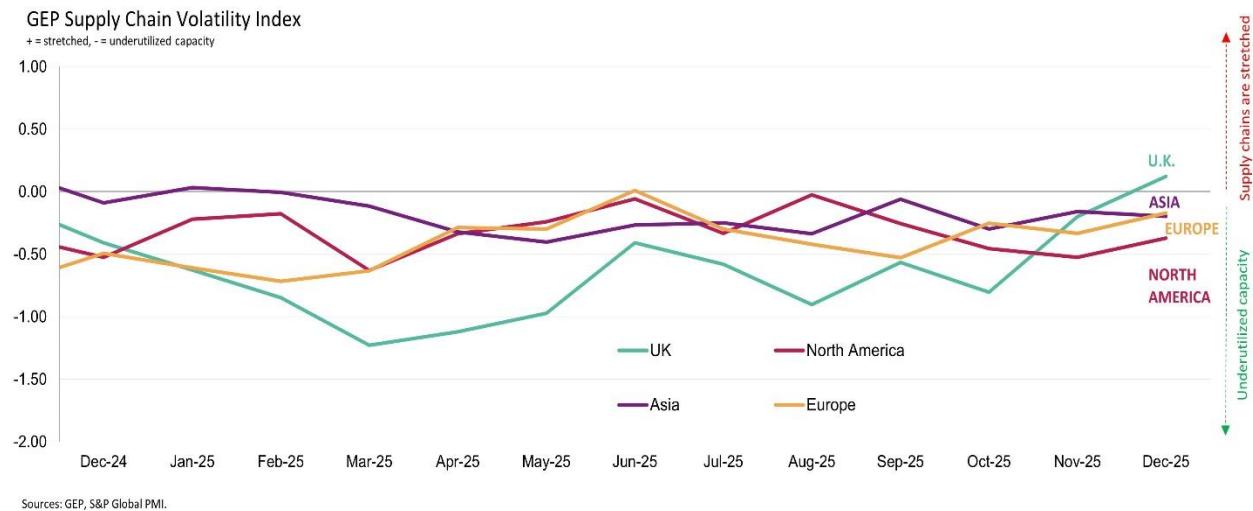
Source: Bloomberg, TD Economics, USDA (Haver).

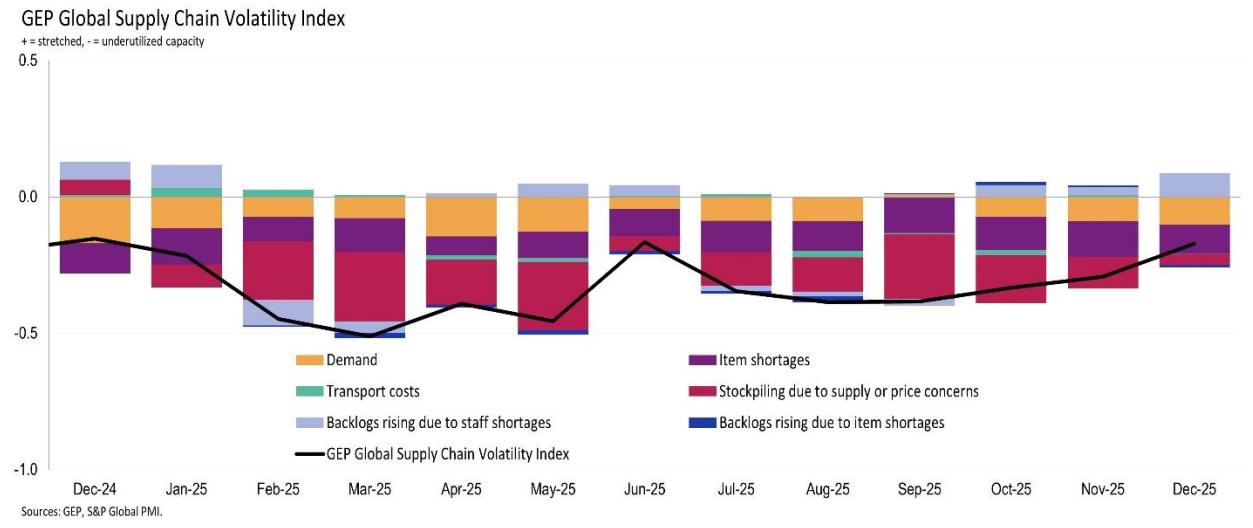
Commodity	2025				2026				2027			
	Q1	Q2	Q3	Q4F	Q1F	Q2F	Q3F	Q4F	Q1F	Q2F	Q3F	Q4F
Crude Oil (WTI, \$US/bbl)	72	64	65	60	58	60	61	63	65	67	69	70
Natural Gas (\$US/MMBtu)	4.20	3.19	3.03	4.10	4.20	3.90	3.90	3.70	3.60	3.50	3.50	3.50
Gold (\$US/troy oz.)	2856	3284	3455	4050	4000	4200	4100	4050	4000	4000	3950	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.

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



1 Market



1 Library



2 Fire Stations 1 Transfer Station



1 Trail/4
Boat Launches



4 Active
Cemeteries



1 Ice rink



McKellar
Ball Diamond
Field



7 Bridges and
2 Culverts



1 Community
Center



2 Churches



1244 Full-
Residents



2026
Operating Budget

\$5,763,342.94

2026
Capital Budget

\$4,333,574.54

Township of McKellar		
Proposed Budget Summary 2026		

Department	REVENUE	EXPENDITURE
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
TOTAL OPERATING	-\$ 2,030,440.39	\$ 5,698,242.54
TOTAL CAPITAL	-\$ 3,349,055.87	\$ 4,333,574.54

SCHEDULE OF RESERVES	Budget	
	Transfer From	Transfer To
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
	\$ 4,717,421.22

2025 Tax Levy	4,486,045.51
2025 Growth Related Levy	74,364.12
3.50% Tax increase	157,011.59
Total Levy	4,717,421.22



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

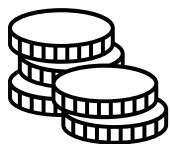




Council Facts



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.



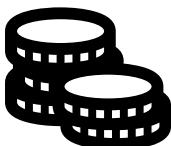
Administration Department Facts



4 Full Time Staff



2026 Operating Budget \$1,007,147.84



2026 Capital Budget \$22,000

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.

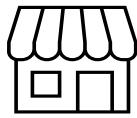
Consulting costs—primarily associated with REALTAX Inc. arrears recovery—continue to support optimized tax collection. Information Technology spending increased by **13.33%**, driven by higher managed-service contract pricing. Bank fees and loan-related expenditures declined by **50%**, reflecting the 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



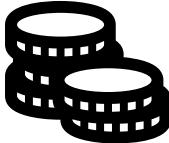
Volunteer Fire Fighters 20+



2 Fire Stations



2026 Operating Budget \$396,502



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 (OAFC) 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.

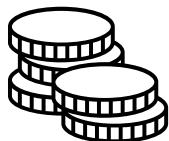
Overall, the 2026 operating budget positions the Fire Department to maintain high service standards, support the increased operational workload, and continue its commitment to public safety through strategic investments in staff, training, technology, and essential infrastructure.



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.



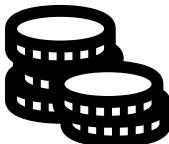
Transportation/Public Works Department Facts



5 Full Time Staff



2026 Operating Budget \$1,953,067



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.

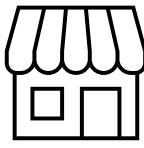
Overall, the expanded 2026 operating budget reinforces the Department's commitment to safeguarding municipal infrastructure, improving operational efficiency, and protecting public safety. As transportation systems face growing demands and rising costs, these investments ensure that essential services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



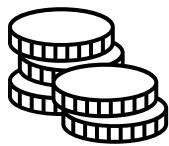
Environmental Protection and Preservation Department Facts



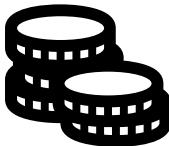
1 Full Time Staff



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 increased 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



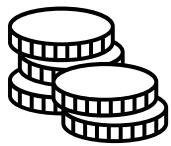
2 Full Time Staff



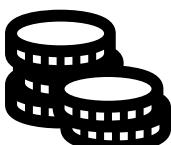
1 Community Center Complex



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
Disctrict Of Parry Sound Social Serves	• \$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 Planing Board	• \$13,000
Parry Sound Area Industrial Park	• \$15,000
West Parry Sound Geography Network	• \$13,500

Debenture Payment 2026



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	%
Administration							
Revenue							
Taxes							
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/Aggregate 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	
Grants							
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%
Others							
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	-\$ 150,000.00	-\$ 213,391.52	-\$ 150,000.00	-\$ 201,505.29	-\$ 160,000.00	6.67% Lower Interest Rate
02 104 531	Investment Income General Operating Acco		-\$ 180.00	-\$ 120.00	-\$ 285.00		
02 104 533	Civic Address Signs						
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

02 050 001	Salaries	\$ 123,546.28	\$ 120,383.09	\$ 126,017.21	\$ 125,599.37	\$ 128,285.52	1.80% Ontario
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	%	
02 060 019	Professional Services - Audit	\$ 16,000.00	\$ 11,651.52	\$ 16,000.00	\$ 15,060.48	\$ 18,000.00	12.50%	Increase in cost due to consolidation of West Parry Sound 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%	
02 060 023	Information Technology Support	\$ 70,000.00	\$ 63,380.16	\$ 45,000.00	\$ 59,984.77	\$ 51,000.00	13.33%	IT costs have increased due to higher managed service 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 Interest & Principal -on Debenture	\$ 4,000.00	\$ 3,008.08	\$ 4,000.00	\$ 3,168.13	\$ 4,000.00	0.00%	
02 060 026	Tax Write Offs	\$ 35,632.00	\$ 35,632.12	\$ 35,632.00	\$ 35,632.06	\$ 17,816.00	-50.00%	Infrastructure loan \$17,816 x1 Truck
02 060 027	Insurance Losses	\$ 10,000.00	\$ 6,941.28	\$ 10,000.00	\$ 941.48	\$ 10,000.00	0.00%	
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%

Municipal Property Assessment Corporation Expenditures

02 310 030	MPAC Annual Levy	\$ 70,096.12	\$ 70,096.09	\$ 72,230.57	\$ 72,230.56	\$ 74,652.52	3.35%	Estimated increase by 3.35% due to inflationary and 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%	

Transfer to Reserves

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	%
Fire Department							
Revenue							
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	-	-	-	-	-	-
Total Fire Department Revenue		-\$ 2,160.00	-\$ 3,401.58	-\$ 2,160.00	-\$ 2,089.80	-\$ 2,160.00	0.00%
Fire Department Administration							
Expenses							
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	\$	\$	\$ -	\$ -	\$ -	-
03 150 015	Courses & Training	\$ 25,000.00	\$ 18,939.14	\$ 25,000.00	\$ 19,629.56	\$ 25,000.00	0.00% OFM certification continuation and NFPA 1006 certificates
03 150 016	Conferences	\$ 1,000.00	\$ 305.28	\$ 1,000.00	\$ 300.00	\$ 1,300.00	30.00% training as part of 2028 provincial deadline
03 150 017	Memberships/Subscriptions	\$ 1,200.00	\$ 1,182.88	\$ 1,200.00	\$ 1,584.30	\$ 2,750.00	129.17% Conference cost -Toronto/Hunstville OAFC
03 150 018	Office Equipment	\$ 1,500.00	\$ 634.94	\$ 3,000.00	\$ 3,414.47	\$ 3,000.00	0.00% Fdonline/Fire Pro
03 150 021	Consultant Services	\$	\$	\$ -	\$ -	\$ -	0.00% Printer
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%
03 150 104	Forest Fire Management Fee	\$ 4,900.00	\$ 4,891.58	\$ 4,900.00	\$ 4,987.49	\$ 5,000.00	2.04% Increase in Cost-Forest Fire Protection Fees-Minister of
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
03 150 107	Radio Tower Maintenance	\$	\$	\$ -	\$ -	\$ 1,500.00	Maintenance Cost of Tower -if required otherwise it will
03 150 108	Emergency Management(Separate Line Item)	\$	\$	\$ -	\$ -	\$ -	be transferred to reserve account
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	\$ 293,590.00	\$ 257,332.69	\$ 301,706.00	\$ 317,158.08	\$ 327,752.80	8.63%
03 150 403	Capital - Equipment						
03 150 407	Contra Capital - Fire						
03 150 415	Amortization - Fire						
Fire Hall #1 McKellar-Sharon Park Drive							
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%
Fire Hall #2 McKellar							
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%
Fire Department Vehicles							
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 Dodge 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 Chevy C70/2025 Mini Pumper						
03 153 204	FORD F-550-PS521					\$ 286.19	\$ 3,500.00
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	%
Fire Department Tower Site	\$ 30,250.00	\$ 25,844.43	\$ 30,250.00	\$ 19,738.35	\$ 29,000.00	-4.13%
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%
Transfer to Reserves						
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%
Emergency Planning Budget						
03 150 107 Radio Tower Maintenance	\$ -	\$ -	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00	0.00%
03 150 108 Emergency Management	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00	0.00%
	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00	0.00%
Total Fire Department Expenses	\$ 357,590.00	\$ 308,418.09	\$ 365,706.00	\$ 366,999.02	\$ 396,502.80	8.42%
Building Department						
Revenue						
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
Total Building Revenue	-\$ 158,000.00	-\$ 161,923.06	-\$ 177,000.00	-\$ 163,213.97	-\$ 180,435.78	12.03%
Expenses						
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	\$	4,444.88	\$	4,500.00	0.00%	Annual Fee for Cloud permit
04 170 024	Miscellaneous		\$ 500.00	\$	500.00	\$	500.00	\$	-	\$	500.00	0.00%	
04 170 041	Shared CBO Services due to Other Municip		\$ 1,500.00	\$	351.05	\$	1,500.00	\$	-	\$	1,500.00	0.00%	
04 170 141	Vehicle Fuel - Gas		\$ 1,200.00	\$	851.37	\$	1,200.00	\$	610.16	\$	1,200.00	0.00%	
04 170 143	Vehicle Maintenance Costs/Parts		\$ 400.00	\$	281.97	\$	400.00	\$	7.11	\$	400.00	0.00%	
04 170 144	Licenses & Insurance		\$ 120.00	\$	-	\$	120.00	\$	-	\$	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%
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Transfer to Reserves

04 170 300 Transfer to Building Reserve

Total Transfer to Reserves

\$ -	\$ -
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Total Building Department Expenditures

\$ 173,142.14	\$ 157,840.71	\$ 177,196.09	\$ 163,213.97	\$ 180,435.78	1.83%
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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 Transportation 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%
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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%
\$ 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	0.00%				
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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	\$ -	\$ -	\$ -	0.00%
05 182 004	Payroll Overhead - CPP, EI, RRSP, WSIB,	\$ 6,449.60	\$ 4,442.63	\$ -	\$ -	\$ -	0.00%
05 182 005	Employee Benefits	\$ 2,066.62	\$ 3,343.62	\$ -	\$ -	\$ -	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
05 182 030	Bylaw Enforcement Annual Levy	\$ -	\$ 40,000.00	\$ 14,644.73	\$ 40,000.00	\$ 40,000.00	0.00% impact on the budget
05 190 006	Mileage	\$ 3,000.00	\$ 3,000.00	\$ 338.41	\$ 3,000.00	\$ 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	\$ 5,000.00	0.00%
05 190 020	Professional Services - Legal	\$ 4,000.00	\$ 4,000.00	\$ -	\$ 4,000.00	\$ 4,000.00	0.00%
05 190 024	Miscellaneous	\$ 1,500.00	\$ 613.65	\$ 1,500.00	\$ 1,774.66	\$ 1,320.00	-12.00% 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 -						
06 104 553	Administrative Income -Road Damage deposit						
06 104 582	Transfer from Reserve - Roads Capital Construction						
06 104 592	Unexpended Capital - Roads						
	Surplus Taken into Revenue (to cover payment of debenture)	\$ -	\$ 450.00	\$ 350.00	\$ 60,701.87	\$ 350.00	
02 104 570	of debenture)	\$ -	\$ 350.00	\$ 350.00	\$ -	\$ 350.00	
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%

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	\$ 2,404.07	\$ 2,000.00	0.00%
06 200 009	Office Supplies/Materials		\$ 500.00	\$ 832.17	\$ 500.00	\$ 918.64	\$ 500.00	0.00%
06 200 010	Postage/Courier		\$ 200.00	\$ 2.35	\$ 200.00	\$ -	\$ 200.00	0.00%
06 200 011	Advertising		\$ 500.00	\$ 80.39	\$ 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	\$ 5,000.00	\$ 4,105.67	\$ 6,000.00	20.00%
06 200 016	Conferences		\$ 1,000.00	\$ 142.82	\$ 2,500.00	\$ 2,168.25	\$ 2,500.00	0.00%
06 200 017	Memberships/Subscriptions		\$ 1,000.00	\$ 1,100.77	\$ 1,000.00	\$ 1,100.79	\$ 1,000.00	0.00%
06 200 018	Office Equipment		\$ 1,500.00	\$ -	\$ 500.00	\$ 449.09	\$ 500.00	0.00%
06 200 020	Professional Services - Legal		\$ 5,000.00	\$ 11,317.21	\$ 10,000.00	\$ 10,174.64	\$ 10,000.00	0.00%
06 200 021	Consultant Services		\$ 1,000.00	\$ -	\$ 2,000.00	\$ -	\$ 2,000.00	0.00%
06 200 023	Computer Software Maintenance		\$ 1,000.00	\$ -	\$ -	\$ -	\$ -	
06 200 024	Miscellaneous		\$ 500.00	\$ -	\$ 500.00	\$ 305.79	\$ 500.00	0.00%
06 200 025	Loan,interest, service charges-Debenture		\$ -	\$ -	\$ 192,313.98	\$ 192,313.98	\$ 185,513.19	-3.54% Loan for Centre Road @4.25 for 5 years
06 200 025	Loan,interest, service charges-Debenture				\$ 179,948.18	\$ 183,381.64	\$ 366,763.28	103.82% Loan for Hurdville Road @3.99 for 10 years
								An increase in radio licence costs is reflected in this
06 200 040	Radio Licences		\$ 650.00	\$ 651.25	\$ 650.00	\$ 668.86	\$ 675.00	3.85% budget
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							
Public Works Garage								
06 210 001	Salaries		\$ 15,100.00	\$ 11,955.43	\$ 15,100.00	\$ 11,159.28	\$ 15,100.00	0.00%
06 210 004	Payroll Overhead - CPP, EI, RRSP, WSIB,		\$ 3,322.00	\$ 2,727.07	\$ 3,322.00	\$ 2,613.23	\$ 3,322.00	0.00%
06 210 005	Employee Benefits		\$ 151.00	\$ 47.44	\$ 151.00	\$ 52.71	\$ 151.00	0.00%
06 210 008	Hydro		\$ 3,000.00	\$ 2,774.81	\$ 3,000.00	\$ 4,349.24	\$ 4,500.00	50.00% Heating cost increased
06 210 024	Miscellaneous		\$ -	\$ -	\$ -	\$ -	\$ -	
06 210 031	Furnace Oil/Heating (Propane)		\$ 15,000.00	\$ 11,404.09	\$ 15,000.00	\$ 11,724.92	\$ 15,300.00	2.00% for inflation.
06 210 110	Permits/Licenses		\$ -	\$ -	\$ -	\$ -	\$ -	
06 210 112	Maintenance Supplies		\$ 500.00	\$ 1,095.24	\$ 500.00	\$ 259.20	\$ 510.00	2.00% for inflation
06 210 113	Maintenance Repairs		\$ 15,000.00	\$ 6,859.68	\$ 15,000.00	\$ 2,693.50	\$ 15,000.00	0.00%
06 210 114	Equipment & Repairs		\$ 1,500.00	\$ 3,085.75	\$ 1,500.00	\$ 2,788.75	\$ 1,530.00	2.00% for inflation
06 210 116	Grounds Maintenance		\$ 500.00	\$ -	\$ 500.00	\$ 302.64	\$ 500.00	0.00%
06 210 145	Materials & Supplies		\$ 2,500.00	\$ 3,515.51	\$ 2,500.00	\$ 1,559.03	\$ 2,500.00	0.00%
06 210 148	Workshop Supplies		\$ 3,000.00	\$ 5,573.47	\$ 3,000.00	\$ 3,413.88	\$ 3,500.00	Budget adjusted to account for inflation and higher usage
06 210 401	Capital - Buildings		\$ -	\$ -	\$ -	\$ -	\$ -	16.67% of workshop supplies
			\$ 59,573.00	\$ 49,038.49	\$ 59,573.00	\$ 40,916.38	\$ 61,913.00	3.93%

		Budget 2024	Actuals 2024	Budget 2025	Actuals 2025	Budget 2026	%
<u>Environmental Spill</u>							
06 219 001	Salaries	\$ -	\$ -				
06 219 004	Payroll Overhead - CPP, EI, RRSP, WSIB,	\$ -	\$ -				
06 219 005	Employee Benefits	\$ -	\$ -				
06 219 024	Miscellaneous	\$ -	\$ -				
		\$ -	\$ -				
<u>Bridge & Culverts</u>							
06 220 001	Salaries	\$ 22,000.00	\$ 4,064.73	\$ 20,000.00	\$ 22,443.83	\$ 20,360.00	1.80% Wages increase by 1.80% October 2025 CPI Ontario
06 220 004	Payroll Overhead - CPP, EI, RRSP, WSIB,	\$ 4,840.00	\$ 859.93	\$ 4,000.00	\$ 4,379.98	\$ 4,072.00	1.80%
06 220 005	Employee Benefits	\$ 220.00	\$ 19.31	\$ 200.00	\$ 117.69	\$ 200.00	0.00%
06 220 024	Miscellaneous-Amount reflected in line 145	\$ -	\$ -	\$ -	\$ -	\$ -	
06 220 145	Materials & Supplies	\$ 17,000.00	\$ 9,496.87	\$ 21,000.00	\$ 43,578.04	\$ 21,420.00	2.00% for inflation.
06 220 147	Contracted Services	\$ 5,000.00	\$ 450.00	\$ 10,000.00	\$ 7,687.97	\$ 10,200.00	2.00% for inflation.
		\$ 49,060.00	\$ 14,890.84	\$ 55,200.00	\$ 78,207.51	\$ 56,252.00	1.91%
<u>Brushing & Timming</u>							
06 221 001	Salaries	\$ 6,000.00	\$ 834.92	\$ 6,000.00	\$ 4,225.78	\$ 6,000.00	0.00%
06 221 004	Payroll Overhead - CPP, EI, RRSP, WSIB,	\$ 1,320.00	\$ 185.73	\$ 1,320.00	\$ 837.43	\$ 1,320.00	0.00%
06 221 005	Employee Benefits	\$ 60.00	\$ 5.39	\$ 60.00	\$ 21.99	\$ 60.00	0.00%
06 221 024	Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	
06 221 145	Materials & Supplies	\$ 3,000.00	\$ -	\$ 3,000.00	\$ 1,535.50	\$ 3,000.00	0.00%
06 221 147	Contracted Services	\$ 15,000.00	\$ 14,755.20	\$ 20,000.00	\$ 22,478.78	\$ 20,400.00	Budget increased to reflect inflation adjustments and expanded roadside brushing coverage
		\$ 25,380.00	\$ 15,781.24	\$ 30,380.00	\$ 29,099.48	\$ 30,780.00	1.32%
<u>Ditching</u>							
06 222 001	Salaries	\$ 15,000.00	\$ 2,456.01	\$ 15,000.00	\$ 10,654.73	\$ 15,000.00	0.00%
06 222 004	Payroll Overhead - CPP, EI, RRSP, WSIB,	\$ 3,300.00	\$ 518.68	\$ 3,300.00	\$ 2,346.50	\$ 3,300.00	0.00%
06 222 005	Employee Benefits	\$ 150.00	\$ 11.89	\$ 150.00	\$ 42.27	\$ 150.00	0.00%
06 222 024	Miscellaneous-Amount reflected in line 145	\$ -	\$ -	\$ -	\$ -	\$ -	
06 222 145	Materials & Supplies/Miscellaneous	\$ 2,500.00	\$ -	\$ 2,500.00	\$ 1,831.68	\$ 2,500.00	0.00%
06 222 147	Contracted Services	\$ 5,000.00	\$ -	\$ 10,000.00	\$ 7,687.97	\$ 10,000.00	0.00% Rental equipments for Ditching
		\$ 25,950.00	\$ 2,986.58	\$ 30,950.00	\$ 22,563.15	\$ 30,950.00	0.00%
<u>Loosetop Maintenance</u>							
06 223 001	Salaries	\$ 20,000.00	\$ 13,215.70	\$ 20,000.00	\$ 18,262.56	\$ 20,000.00	0.00%
06 223 004	Payroll Overhead - CPP, EI, RRSP, WSIB,	\$ 3,800.00	\$ 2,957.41	\$ 3,800.00	\$ 3,673.30	\$ 3,800.00	0.00%
06 223 005	Employee Benefits	\$ 200.00	\$ 74.33	\$ 200.00	\$ 98.33	\$ 200.00	0.00%
06 223 024	Miscellaneous-Amount reflected in line 145	\$ -	\$ -	\$ -	\$ -	\$ -	
06 223 145	Materials & Supplies/Miscellaneous	\$ 85,000.00	\$ 76,320.56	\$ 85,000.00	\$ 84,578.09	\$ 86,700.00	Budget increased to reflect inflation adjustment @2%-2.00% Granular A&B
06 223 146	Dust Control Materials/Supplies	\$ 70,000.00	\$ 49,691.36	\$ 70,000.00	\$ 56,295.74	\$ 70,000.00	The budget amount kept same because last year we prioritize the loads based on requirement and it might be same for this year
06 223 147	Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%

		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%
Roadside Maintenance							
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%
Sanding/Salting							
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% Talk, as the previous year's tender came in below \$100K
06 225 147	Contracted Services						
		\$ 148,400.00	\$ 138,377.40	\$ 148,400.00	\$ 128,114.99	\$ 148,400.00	0.00%
Snow Plowing							
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%
Street Signs & Safety Equipment							
06 227 001	Salaries	\$ 7,000.00	\$ 9,932.46	\$ 7,000.00	\$ 10,920.85	\$ 10,000.00	42.86% enhance public safety
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%
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%
Vehicle overhead							
06 228 140	Motor Oil/Grease	\$ 3,600.00	\$ 3,199.08	\$ 3,600.00	\$ 4,683.90	\$ 4,600.00	27.78% performance.
06 228 141	Fuel - Gas	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 9,079.52	\$ 10,000.00	900.00% New Fuel Tank
06 228 142	Fuel - Diesel	\$ 65,000.00	\$ 62,718.41	\$ 65,000.00	\$ 53,014.65	\$ 65,000.00	0.00%
06 228 143	Filters	\$ 4,000.00	\$ 5,048.79	\$ 4,000.00	\$ 9,219.55	\$ 5,000.00	25.00% 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	\$ 15,385.75	\$ 16,000.00	0.00%
06 228 145	Materials & Supplies	\$ 2,000.00	\$ 4,574.13	\$ 2,000.00	\$ 410.28	\$ 2,000.00	0.00%
06 228 300	Transfer to Reserves						
		\$ 91,600.00	\$ 90,835.16	\$ 91,600.00	\$ 91,793.65	\$ 102,600.00	12.01%
<u>2002 Utility Trailer</u>							
06 232 001	Salaries				\$ -		
06 232 004	Payroll Overhead - CPP, EI, RRSP, WSIB,				\$ -		
06 232 005	Employee Benefits				\$ -		
06 232 143	Maintenance Costs/Parts	\$ -	\$ -				
		\$ -					
<u>2020 Freightliner Plow Truck</u>							
06 233 001	Salaries	\$ 2,500.00	\$ 2,113.94	\$ 2,500.00	\$ 2,070.30	\$ 2,500.00	0.00%
06 233 004	Payroll Overhead - CPP, EI, RRSP, WSIB,	\$ 550.00	\$ 495.37	\$ 550.00	\$ 405.74	\$ 550.00	0.00%
06 233 005	Employee Benefits	\$ 25.00	\$ 12.43	\$ 25.00	\$ 11.14	\$ 25.00	0.00%
06 233 143	Maintenance Costs/Parts	\$ 13,000.00	\$ 9,167.84	\$ 13,000.00	\$ 20,514.14	\$ 14,000.00	7.69% Higher usage of vehicle require more maintenance
		\$ 16,075.00	\$ 11,789.58	\$ 16,075.00	\$ 23,001.32	\$ 17,075.00	6.22%
<u>2016 Ford F-250 Pickup</u>							
06 235 001	Salaries	\$ 1,000.00	\$ 645.24	\$ 1,000.00	\$ 101.16	\$ 1,000.00	0.00%
06 235 004	Payroll Overhead - CPP, EI, RRSP, WSIB,	\$ 220.00	\$ 104.36	\$ 220.00	\$ 20.02	\$ 220.00	0.00%
06 235 005	Employee Benefits	\$ 10.00	\$ 2.27	\$ 10.00	\$ 0.63	\$ 10.00	0.00%
06 235 141	Fuel - Gas	\$ 6,000.00	\$ 922.33	\$ 6,000.00	\$ -	\$ 6,000.00	0.00%
06 235 143	Maintenance Costs/Parts	\$ 14,500.00	\$ 16,722.10	\$ 8,000.00	\$ 6,595.64	\$ 8,000.00	0.00%
		\$ 21,730.00	\$ 18,396.30	\$ 15,230.00	\$ 6,717.45	\$ 15,230.00	0.00%
<u>2019 Freightliner</u>							
06 237 001	Salaries	\$ 3,000.00	\$ 3,174.85	\$ 3,000.00	\$ 2,814.91	\$ 3,000.00	0.00%
06 237 004	Payroll Overhead - CPP, EI, RRSP, WSIB,	\$ 660.00	\$ 705.41	\$ 660.00	\$ 538.49	\$ 660.00	0.00%
06 237 005	Employee Benefits	\$ 30.00	\$ 18.20	\$ 30.00	\$ 14.72	\$ 30.00	0.00%
06 237 143	Maintenance Costs/Parts	\$ 15,500.00	\$ 18,329.27	\$ 17,000.00	\$ 22,179.82	\$ 19,000.00	11.76% Higher usage of vehicle require more maintenance
		\$ 19,190.00	\$ 22,227.73	\$ 20,690.00	\$ 25,547.94	\$ 22,690.00	9.67%
<u>CASE Backhoe /New CAT Backhoe 2025</u>							
06 238 001	Salaries	\$ 2,000.00	\$ 2,414.39	\$ 2,000.00	\$ 1,159.80	\$ 2,000.00	0.00%
06 238 004	Payroll Overhead - CPP, EI, RRSP, WSIB,	\$ 440.00	\$ 542.92	\$ 440.00	\$ 230.94	\$ 440.00	0.00%
06 238 005	Employee Benefits	\$ 20.00	\$ 14.37	\$ 20.00	\$ 4.74	\$ 20.00	0.00%
06 238 143	Maintenance Costs/Parts	\$ 16,000.00	\$ 4,155.47	\$ 10,000.00	\$ 11,175.20	\$ 10,200.00	2.00%
		\$ 18,460.00	\$ 7,127.15	\$ 12,460.00	\$ 12,570.68	\$ 12,660.00	1.61%
<u>2002 John Deere Backhoe</u>							
06 239 001	Salaries	\$ 2,000.00	\$ 1,314.20	\$ 2,000.00	\$ 1,195.78	\$ 2,000.00	0.00%
06 239 004	Payroll Overhead - CPP, EI, RRSP, WSIB,	\$ 440.00	\$ 292.93	\$ 440.00	\$ 236.66	\$ 440.00	0.00%
06 239 005	Employee Benefits	\$ 20.00	\$ 8.59	\$ 20.00	\$ 5.10	\$ 20.00	0.00%
06 239 143	Maintenance Costs/Parts	\$ 2,500.00	\$ 977.53	\$ 2,500.00	\$ 6,576.71	\$ 2,550.00	2.00%
		\$ 4,960.00	\$ 2,593.25	\$ 4,960.00	\$ 8,014.25	\$ 5,010.00	1.01%
<u>2001 New Holland Tractor</u>							

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%
<u>2006 Trailer</u>								
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%
<u>CAT Backhoe</u>								
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%
<u>Hardtop Maintenance</u>								
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%
<u>2009 F550 Truck & Plow/ New Dodge 2025 RAM5500 with DUMP Truck</u>								
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%
<u>2011 Chev Silverado</u>								
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%
<u>Cat Grader-2016</u>								
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	\$ 47,511.86	\$ 52,507.23	\$ 24,305.00	\$ 6,954.19	\$ 24,305.00	0.00%
2021 Freightliner							
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%
		\$ 15,075.00	\$ 9,137.52	\$ 13,075.00	\$ 10,564.42	\$ 13,075.00	0.00%
2023/2024 Freightliner Truck							
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%
		\$ 7,460.00	\$ 15,972.44	\$ 7,460.00	\$ 14,301.19	\$ 12,690.00	70.11%
Baseball Diamond Field							
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	\$ -	
		\$ 28,413.00	\$ 41,210.64	\$ 28,413.00	\$ 13,801.87	\$ -	
Middle River Bridge							
06 603 001	Salaries			\$ 2,000.00	\$ 791.46	\$ -	
06 603 004	Payroll Overhead - CPP, EI, RRSP, WSIB,						
06 603 005	Employee Benefits						
06 603 024	Miscellaneous						
06 603 145	Materials & Supplies						
				\$ 2,000.00	\$ 791.46		
Balsam Road							
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						
		\$ 3,690.00	\$ 47.63				
Broad Bent Road							
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						
<u>Centre Road Construction</u>							
06 618 001	Salaries	\$ 3,690.00	\$ -				
06 618 004	Payroll Overhead - CPP, EI, RRSP, WSIB,	\$ 50,600.00	\$ 48,027.59		\$ 198.36		
06 618 005	Employee Benefits	\$ 11,132.00	\$ 9,638.52		\$ 39.25		
06 618 024	Miscellaneous	\$ 506.00	\$ 191.32		\$ 1.29		
06 618 145	Materials & Supplies				\$ -		
06 618 424	Capital - Hardtop				\$ -		
06 618 425	Capital - Gravel						
06 618 428	Capital - Consult Service						
<u>Hardies Road</u>							
06 624 001	Salaries	\$ 62,238.00	\$ 57,857.43		\$ 238.90		
06 624 004	Payroll Overhead - CPP, EI, RRSP, WSIB,				\$ 1,146.48	\$ 8,976.00	
06 624 005	Employee Benefits				\$ 240.45	\$ 1,974.72	
06 624 024	Miscellaneous				\$ 4.68	\$ 179.52	
06 624 145	Materials & Supplies				\$ -		
06 624 424	Capital - Hardtop						
06 624 425	Capital - Gravel						
06 624 428	Capital - Consult Service						
<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						
<u>Inn Road</u>							
06 635 001	Salaries	\$ 62,238.00	\$ -		\$ 11,311.04	\$ 13,912.80	
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	%
<u>Stewart Park</u>						
06 680 001 Salaries						
06 680 004 Payroll Overhead - CPP, EI, RRSP, WSIB,						
06 680 005 Employee Benefits						
06 680 024 Miscellaneous						
06 680 145 Materials & Supplies						
06 680 428 Capital - Consult Service						
			\$ 2,000.00	\$ 791.47		
			\$ 2,000.00	\$ 791.47		
<u>Craigmore Subdivision</u>						
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				
<u>Inholmes Bridge Expenditures</u>						
06 700 001 Salaries						
06 700 004 Payroll Overhead - CPP, EI, RRSP, WSIB,						
06 700 005 Employee Benefits						
06 700 024 Miscellaneous						
06 700 145 Materials & Supplies						
06 700 423 Capital - Construction - Inholmes			\$ 2,000.00	\$ 791.47		
06 700 428 Capital - Consult Service			\$ 2,000.00	\$ 791.47		
	\$ 2,000.00	\$ 791.47				
<u>Fords Bridge</u>						
06 701 001 Salaries						
06 701 004 Payroll Overhead - CPP, EI, RRSP, WSIB,						
06 701 005 Employee Benefits						
06 701 024 Miscellaneous						
06 701 145 Materials & Supplies						
06 701 427 Capital - Fords Bridge			\$ 2,000.00	\$ 791.47		
06 701 428 Capital - Consult Service			\$ 2,000.00	\$ 791.47		
	\$ 2,000.00	\$ 791.47				
<u>Grey Owl Bridge/Walking Trail Bridge</u>						
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					
06 702 145 Materials & Supplies		\$ 2,000.00				
06 702 428 Capital - Consult Service		\$ 791.47				
06 702 429 Capital - Transportation						
	\$ 5,460.00		\$ 2,000.00	\$ 791.47		
	\$ 2,000.00	\$ 791.47				
<u>Blackwater Bridge</u>						

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			

Swan Boulevard Culvert

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				

Hurdville Bridge

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				

Broadbent Bridge

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
		\$	2,782.56

Street Lighting

Transportation Department Expenses

§ 1 462 504.94 § 1 264 626.67 § 1 768 534.56 § 1 651 758.07 § 1 953 067.00 10 433

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											
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%
Waste Management Expenditures												
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											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	\$										
08 300 145	Materials & Supplies	\$	2,000.00	\$	2,031.14	\$	2,000.00	\$	1,567.93	\$	2,000.00	-64.29% Portable toilet rental for the transfer station 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%
Waste Collection & Disposal												
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%

Township of McKellar
Proposed Budget Detail 2026

	Budget 2024	Actuals 2024	Budget 2025	Actuals 2025	Budget 2026	%
<u>Environmental Protection and Preservation</u>						
14 411 030 Lake Stewardship Committee	\$ 6,843.00	\$ 1,679.04	\$ 5,300.00	\$ 3,887.24	\$ 7,000.00	32.08% Environmental Package/Educational material/Honorarium/Signs
14 411 030 ICECAP						
14 411 037 Georgian Bay Biosphere Research	\$ 4,000.00	\$ 4,323.00	\$ 4,600.00	\$ 3,869.00	\$ 4,000.00	-13.04% Benthic Studies-Two Sites
14 412 038 Manitouwabing Lake Conservancy/Lake Steward	\$ 7,250.00	\$ 7,010.39	\$ 7,470.00	\$ 7,100.00	\$ 8,430.00	12.85% Eoli Sampling/Phosphorus and Calcium sampling/PFA Test
	\$ 18,093.00	\$ 13,012.43	\$ 17,370.00	\$ 14,856.24	\$ 19,430.00	11.86%
Total Environmental Expenditures	\$ 253,473.00	\$ 246,713.44	\$ 277,984.40	\$ 277,126.23	\$ 280,415.20	0.87%
<u>Health Care</u>						
Revenue						
09 104 584 Transfer from Reserve - Health Care						
09 104 588 Transfer from Reserve - Cemetery						
Total Health Care Revenue						
Expenses						
<u>Land Ambulance</u>						
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
	\$ 238,834.37	\$ 238,834.37	\$ 247,915.93	\$ 247,915.92	\$ 252,874.25	2.00%
<u>North Bay Parry Sound Health Unit</u>						
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%
	\$ 42,187.00	\$ 42,187.00	\$ 44,296.00	\$ 44,296.00	\$ 46,296.00	4.52%
<u>Cemetery Service</u>						
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	\$ 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%
<u>West Parry Sound Health Centre</u>						
09 351 127 West Parry Sound Health Centre - Donatio						

Township of McKellar
Proposed Budget Detail 2026

	Budget 2024	Actuals 2024	Budget 2025	Actuals 2025	Budget 2026	%
Transfer to Reserves						
09 351 300 Transfer to Reserves						
Total Health Care Expenditures						
	\$ 292,465.20	\$ 287,772.58	\$ 303,824.64	\$ 299,129.52	\$ 310,937.99	2.34%
Social Services						
Revenue						
10 350 552 Miscellaneous Revenue						
			-\$ 47,399.00	-\$ 47,399.00		
			-\$ 47,399.00	-\$ 47,399.00		
Expenses						
10 340 030 Parry Sound District SSAB Annual Levy	\$ 312,962.00	\$ 312,187.24	\$ 326,227.00	\$ 326,227.00	\$ 348,964.00	6.97% Levy increased by 6.96%
10 350 030 Belvedere Heights Home for the Aged Annu	\$ 67,725.00	\$ 67,724.00	\$ 67,613.00	\$ 67,613.00	\$ 68,965.26	2.00% Estimated 2% increase -Waiting for levy communication
10 350 030 Belvedere Heights Home for the Aged Annu			\$ 47,399.00	\$ 47,399.00		
10 350 300 Transfer to Reserves						
10 350 400 Capital Expenditure						
Total Social Services Expenditures						
	\$ 380,687.00	\$ 379,911.24	\$ 441,239.00	\$ 441,239.00	\$ 417,929.26	-5.28%
Recreation Department						
Revenue						
11 103 527 Other Grants - Federal - Minerva Park						
11 103 527 Other Grants - Federal - Swim Grant						
11 104 547 Recreation Revenue - T-Ball	-\$ 700.00	-\$ 240.00	-\$ 240.00	-\$ 540.00	-\$ 240.00	0.00%
11 104 548 Recreation Revenue - Swim Program	-\$ 1,200.00	0.00%				
11 104 549 Recreation Revenue - Other						
11 104 549 Recreation Revenue - Dances	-\$ 1,500.00	0.00%				
11 104 549 Recreation Revenue - Movie Night Programs						
11 104 549 Recreation Revenue - Donation	-\$ 500.00	-\$ 769.62	-\$ 400.00	-\$ 1,192.00	-\$ 400.00	0.00%
11 104 549 Recreation Revenue - Comedy Night Event						
11 104 549 Recreation Revenue-2 Fish & Fun Days	-\$ 150.00	-\$ 100.00	-\$ 100.00	-\$ 100.00	-\$ 100.00	0.00%
11 104 549 Recreation Revenue -Special Events						
11 104 549 Recreation Revenue -Baseball						
11 104 549 Recreation Revenue -Open Mic Night Program						
11 104 549 Recreation Revenue -Muder Mystery	-\$ 2,500.00	0.00%				
11 104 566 Youth Group Revenue						
11 104 585 Transfer from Reserve - Parkland						
11 104 586 Transfer from Reserve - Recreation						
11 104 595 Unexpended Capital - Recreation						
11 104 544 Community Centre User Fees						

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 Equipment	\$	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	%
Transfer to Reserve						
11 360 300 Transfer to Reserves-Recreation Reserve	\$ 17,850.00	\$ 5,816.15	\$ 12,300.00	\$ 10,568.00	\$ 12,300.00	0.00%
				\$ -	\$ -	
Total Recreation Expenses	\$ 17,850.00	\$ 5,816.15	\$ 12,300.00	\$ 10,568.00	\$ 12,300.00	0.00%
Parks & Facilities						
Revenue						
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%
Expenses						
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%
Community Centre						
Revenue						
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	\$ 50.00	\$ -	\$ 100.00	\$ -	\$ 100.00	0.00%
12 370 017	Memorial Wall Plaque	\$ 100.00	\$ 310.70	\$ 100.00	\$ -	\$ 100.00	0.00%
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 15-Folding Tables	\$ 1,000.00	\$ 812.00	\$ 1,000.00	\$ 125.53	\$ 1,000.00	0.00%
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							
Transfer to Reserve								
13 380 300	Transfer to Veteran's Service Reserve	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	0.00%
		\$ 1,000.00	0.00%					
<u>Sesquicentennial Ad Hoc Committee</u>								
Revenue								
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 Assocation Fund-150th Anniversary							
	Legacy Fund							
Reserves								
13 385 591	Transfer from Reserve	-\$ 81.87	-\$ 61.03	\$ -				
	Transfer from Historical Committee Reserve	-\$ 81.87	-\$ 61.03					
Total Revenue -Sesquicentennial Ad Hoc Committee								
		-\$ 81.87	-\$ 61.03	\$ -				
Expenses								
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

	Budget 2024	Actuals 2024	Budget 2025	Actuals 2025	Budget 2026	%
Reserves						
13 385 300 Transfer to Reserve	\$ 81.87	\$ 61.03	\$ -			
Total Expenses- Sesquicentennial Ad Hoc Committee	\$ 81.87	\$ 61.03	\$ -			
<u>West Parry Sound Recreation and Cultural Center</u>						
Revenue						
13 384 552 Infrastrucutre Loan-Received						
13 384 590 Transfer from West Parry Sound Recreation Center Reserve						
13 384 585 Transfer from Parkland Fund	-\$ 58,007.12	-\$ 58,007.12	\$ -		-\$ 20,000.00	Operating levy for West Parry Sound Recreation Centre May-December
	-\$ 58,007.12	-\$ 58,007.12	\$ -		-\$ 20,000.00	
Expenses						
13 384 024 Levy-Pool-to West Parry Sound Recreation Centre						
Principal & Interest Portion of Debenture	\$ 96,678.54	\$ 96,678.54	\$ 96,678.54	\$ 96,678.54	\$ 96,678.54	Operating levy for West Parry Sound Recreation Centre May-December
	\$ 96,678.54	\$ 96,678.54	\$ 96,678.54	\$ 96,678.54	\$ 116,678.54	0.00% Loan payment-Infrastructure Ontario
Reserves						
13 384 300 Transfer to Community Centre						
13 384 300 Transfer to West Parry Sound Rec-pool						
Total Expenses West Parry Sound Recreation and Cultural Center	\$ 96,678.54	\$ 96,678.54	\$ 96,678.54	\$ 96,678.54	\$ 116,678.54	20.69%
Total Cultural Services Expenditure	\$ 97,760.41	\$ 97,739.57	\$ 97,678.54	\$ 98,728.54	\$ 117,678.54	20.48%
<u>PUBLIC LIBRARY</u>						
Revenue						
13 105 596 Library Capital Reserve						
13 381 552 Cost Recovery from Library	-\$ 7,800.00	-\$ 7,800.00	-\$ 7,800.00	-\$ 7,800.00	\$ 8,400.00	7.69%
	-\$ 7,800.00	-\$ 7,800.00	-\$ 7,800.00	-\$ 7,800.00	\$ 8,400.00	7.69%
Expenses						
13 381 008 Library - Hydro	\$ 4,500.00	\$ 5,316.55	\$ 5,000.00	\$ 5,414.24	\$ 5,000.00	0.00%
13 381 013 Lease Payments - Library	\$ 7,800.00	\$ 7,800.00	\$ 7,800.00	\$ 7,800.00	\$ 8,400.00	7.69%
13 381 014 Insurance - Library						
13 381 030 Municipal Funding to Library	\$ 50,000.00	\$ 50,000.00	\$ 51,000.00	\$ 51,000.00	\$ 62,800.00	23.14% Requesting increase in funding to support an appropriate staffing level and keep the library smoothly
	\$ 62,300.00	\$ 63,116.55	\$ 63,800.00	\$ 64,214.24	\$ 76,200.00	19.44%

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	-\$	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 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	\$ 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	\$ 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

		Budget 2024		Actuals 2024		Budget 2025		Actuals 2025		Budget 2026		%
Total Planning Department Revenue		-\$	13,600.00	-\$	23,502.42	-\$	13,600.00	-\$	17,595.46	-\$	13,600.00	0.00%
Expenses												
14 400 020	Professional Services - Legal	\$	25,000.00	\$	19,428.81	\$	25,000.00	\$	7,131.78	\$	20,000.00	-20.00%
14 400 021	Planning Consultant Services	\$	58,352.00	\$	63,552.90	\$	50,000.00	\$	33,846.07	\$	50,000.00	0.00%
14 400 021	Planner Overhead											
14 400 030	West Parry Sound Geography Network Annual	\$	10,500.00	\$	9,150.00	\$	10,500.00	\$	11,150.00	\$	13,500.00	28.57% Levy increase due to increase in Teranet Charges Parry Sound Planning Board Levy increase due to 2 members left the board and remaining levy will be divided in Two members-Township of McKellar and Municipality of
14 410 030	Parry Sound Area Planning Board Annual L	\$	5,000.00	\$	5,000.00	\$	5,000.00	\$	5,000.00	\$	13,000.00	160.00% Whitestone
		\$	98,852.00	\$	97,131.71	\$	90,500.00	\$	57,127.85	\$	96,500.00	6.63%
Total Planning Department Expenses												
		\$	98,852.00	\$	97,131.71	\$	90,500.00	\$	57,127.85	\$	96,500.00	6.63%
Business Development												
Revenue												
14 104 540	Website Business Directory											
14 104 540	McKellar Business Directory Fee											
14 104 550	Transfer from EDC Committee Reserve											
14 104 597	High Speed Internet Telecommunications R	-\$	13,200.00	-\$	13,200.00	-\$	13,200.00	-\$	13,200.00	-\$	13,200.00	0.00% Rogers Tower Lease
		-\$	13,200.00	-\$	13,200.00	-\$	13,200.00	-\$	13,200.00	-\$	13,200.00	0.00%
Expenses												
14 420 017	McKellar Business Directory	\$	-									
14 420 260	Chamber of Commerce donation	\$	-									
14 400 021	Planning Consultant Services											
14 420 262	Economic Development											
14 410 030	West Parry Sound Economic Dev.											
Transfer to Reserve												
14 420 300	High Speed Internet - Transfer to Rese	\$	12,000.00	\$	12,000.00	\$	12,000.00	\$	12,000.00	\$	12,000.00	0.00%
		\$	12,000.00	\$	12,000.00	\$	12,000.00	\$	12,000.00	\$	12,000.00	0.00%
Total Business Development Expenses												
		\$	12,000.00	\$	12,000.00	\$	12,000.00	\$	12,000.00	\$	12,000.00	0.00%
McKellar Market												
Revenue												
14 104 539	McKellar Market Vendor Fees	-\$	18,560.00	-\$	20,920.00	-\$	19,488.00	-\$	25,905.00	-\$	20,000.00	2.63%
02 102 524	Other Grants - Canada Day Grant	-\$	18,560.00	-\$	20,920.00	-\$	19,488.00	-\$	25,905.00	-\$	20,000.00	2.63%
Expenses												

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(Levy X1.38%)							
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	
Capital Revenue					
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
Total Revenue				-\$	793,901.29

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**

G/L	Description	Proposed Budget 2026
	Total Transfers from Reserve	-\$ 2,555,154.58
	Total Capital Revenue	-\$ 3,349,055.87

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
				\$	22,000.00

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
				\$	338,530.54

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

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

Township of McKellar

Proposed Capital Budget 2026

G/L	Description	Proposed Budget 2026
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Environment Protection and Preservation Department

Transfer Station Lower Gate

08	300	403	Fix Transfer Station Lower Gate	\$ 16,000.00
				<hr/> \$ 16,000.00

Compactor Setup for Garbage

08	300	403	Compactor setup for Garbage	\$ 15,000.00
				<hr/> \$ 15,000.00

Parks & Facilities Department

Vehicle

11	360	403	Pickup Truck for Parks	\$ 80,000.00
				<hr/> \$ 80,000.00

5 Sets of Playground Equipment

11	360	403	5 sets of Playground Equipment	\$ 350,000.00
				<hr/> \$ 350,000.00

Sand for Beach Rehab

11	360	403	Sand for Beach Rehab	\$ 15,000.00
				<hr/> \$ 15,000.00

Council Library Roof

12	370	401	Council /Library Roof	\$ 50,000.00
				<hr/> \$ 50,000.00

8 Long Tables for CC

Township of McKellar**Proposed Capital Budget 2026**

G/L	Description	Proposed	
		Budget 2026	
12 370 130	8 Long Tables for CC	\$ 1,000.00	
		\$ 1,000.00	

Cemetery**Lakeview Cemetery Fencing & Gates**

09 335 403	Lakeview Cemetery Fencing & Gates	\$ 20,000.00	
		\$ 20,000.00	

Total Capital Projects	\$ 4,019,030.54
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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 Capital -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	

Total Transfer to Reserve	\$ 314,544.00
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Total Capital Expenditure	\$ 4,333,574.54
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Township of McKellar
Proposed Capital Budget 2026

G/L	Description	Proposed 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

Dept	Reserve Name	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	
		Detail	Detail	Detail	Detail	Detail	Detail	Detail	Detail	Detail	Detail	Detail	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	SCBA as per		\$ 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 Chruch)	\$ (6,614.40)	cleaning Services	\$ 2,207.71	Surplus	\$ 8,177.90								\$ 8,177.90	
						\$ -								\$ -	
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	
RECREATION	Recreation Reserve	\$ (2,853.52)	Rink Glass		\$ 27,910.49	Surplus				\$ 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	Veteran'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 Budget Detail	2024 Actuals	2025 Budget	2025 Actuals	2026 Draft Budget
Water Testing					
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 \$4,000	\$2,520	\$4600	\$3869	\$4000
Water Testing Sub total	\$11,250.00	\$9,419.94	\$12,070	\$11,147.84	\$12,430
Educational Materials					
Signs (animal/turtle crossing)	\$200	0	\$500		\$1200
200 Environmental Welcome Packages for New Residents			\$1450	\$1,864.50	\$4000 (400 copies)
Educational Materials <i>Consolidated (Flyers and other educational materials Presentations)</i>	\$3,500 Pesticide pamphlet Recycling pamphlet	\$819.25 \$1045.25	Shoreline Pamphlet \$ 1300 New Recycling Pamphlet \$1300	\$1,226.05 Insecticide fogging pamphlet \$ 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
Grand Total	\$18,093.00	\$14,951.44	\$17,370	\$15,464.44	\$19,430

	Actual	Budget	Proposed
	Jan - Dec 25	2025	2026
Ordinary Income/Expense			
Income			
Donations	519.35	300.00	\$ 300.00
Interlibrary Loan Service			
Library Income	730.30	800.00	\$ 700.00
Miscellaneous Income			
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
Total Miscellaneous Income	3,997.07	4,254.00	\$ 3,154.00
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
Total Income	70,831.02	70,831.00	\$ 82,031.00
Expense			
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
Miscellaneous			
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
Total Miscellaneous	3,443.57	3,950.00	\$ 4,470.00
Office			
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
Total Office	4,142.46	2,050.00	\$ 3,920.00
Rent	7,800.00	7,800.00	\$ 8,400.00

	Actual	Budget	Proposed
	Jan - Dec 25	2025	2026
Reserve Fund Expense	900.00	900.00	\$ 900.00
Telecommunications			
Internet	450.01	1,950.00	\$ 100.00
Telephone Expenses	1,284.96	1,100.00	\$ 1,300.00
Total Telecommunications	1,734.97	3,050.00	\$ 1,400.00
Wages, Benefits			
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
Total Wages, Benefits	49,223.44	45,538.73	\$ 54,968.36
Total Expense	73,248.96	69,688.73	\$ 82,058.36
Net Ordinary Income	-2,417.94	1,142.27	\$ 27.36