

CORPORATION OF THE TOWNSHIP OF MCKELLAR

May 30, 2022 – 11:00 a.m.

AGENDA

Join Zoom Meeting

<https://us06web.zoom.us/j/81265572199>

Meeting ID: 812 6557 2199

Dial by your location

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22-200 1st resolution

2022-29 1st by-law

1. CALL TO ORDER
2. RESPECT AND ACKNOWLEDGMENT DECLARATION

We would like to begin by acknowledging that the land on which we gather is the traditional territory of the Anishnaabe and the Mississauga People
3. ROLL CALL
4. DECLARATIONS OF CONFLICT OF INTEREST
5. ADOPTION OF AGENDA
6. DELEGATIONS AND PRESENTATIONS - None
7. MOTION TO REVIEW A PREVIOUS MOTION - None
8. ADOPTION OF MINUTES OF PREVIOUS MEETING(S) - None
9. PLANNING MATTERS - None
10. COMMITTEE/BOARD MINUTES WITH RECOMMENDATIONS FOR APPROVAL - None
11. STAFF REPORTS WITH RECOMMENDATIONS FOR APPROVAL
 - 11.1 Treasury Report T-2022-000 – 2022 Budget – Final Draft
12. MAYOR'S REPORT - None
13. CORRESPONDENCE FOR CONSIDERATION - None

14. MOTION AND NOTICE OF MOTION

14.1 Appoint Ted Davidson as Consulting Planner for Ohad Rezoning Application

15. BY-LAWS

15.1 By-law 2022-29 – Debenture By-law

16. UNFINISHED BUSINESS - None

17. NEW BUSINESS - None

18. PUBLIC NOTICES, ANNOUNCEMENTS, INQUIRIES AND REPORTS BY COUNCIL MEMBERS - None

19. CONSENT AGENDA – CORRESPONDENCE - None

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

21. CLOSED SESSION

21.1 Litigation or potential litigation, including matters before administrative tribunals, affecting the municipality or local board; 239(2)(e) – legal opinion on planning matter

22. CONFIRMING BY-LAW

22.1 By-law 2022-30 - Confirming the Proceedings of Council

23. ADJOURNMENT



Township of McKellar Staff Report

Prepared for: COUNCIL

Department: TREASURY

Agenda Date: May 30, 2022

Report No: T-2022-Final

Subject: PROPOSED BUDGET 2022

Recommendation:

That the Council of the Township of McKellar, accepts the report on proposed budget 2022.

Background:

As per the requirements of Municipal Act Section 2001, S.O.2001,c.25, Section 290, The Township of McKellar is required to have budget approved including estimates of all sums required during the year for the purpose of the municipality.

Financial Analysis/Discussion:

General Assumption:

- Given below is the Consumer Price Index of last 4 months:

Month	C.P.I-Ontario
Jan-22	5.70%
Feb-22	6.10%
Mar-22	7.00%
Apr-22	6.90%

- MPAC (Municipal Property Assessment Corporation) assess the value of properties in Ontario every four year. The previous assessment done by MPAC was in 2016 and next assessment expected to be done in 2020. But due to COVID-19, now it might be done in 2024 as per announcement of Nicole McNeill, president and chief administrative officer of the MPAC. The tax revenue due to growth in assessment will not materialize till 2024.
- As per Statistics Canada, the population of McKellar Township increased by 27.70% from 2016 census report.

Revenue

- The proposed budget will generate tax levy of \$ 3,658,634.64 representing an increase of 5.89% from 2021 budget, out of that increase, 4.6% due to tax increase and remaining 1.29% increase due to change in assessment of properties in 2021.
- Transfer from Provincial Government will be lower or at similar level. OMPF grant expected to be 6K lower vs 2021. Gas tax funds will be \$70,471 and OCIF grant will be \$149,500.
- Transfer from NORDS \$218,657.86 regarding Center Road Project.
- Building department permit revenue increased to \$159,000 vs \$135,000 in 2021. The Building permit revenue increased in light of tremendous year in 2021.
- WDO Blue Box Grant increased from \$20,394 to \$34,000 based on Stewardship Ontario/RPRA website.

Expenses

- Salaries adjusted to reflect the cost of living increase of 4%. Building insurance increased by 23% and employee benefits increased by 11%. Overhead costs will be adjusted as per announcement from different bodies (CPP, EI, WSIB, EHT, OMERS) etc.
- Budgeted \$44,000, temporary help under Administrative department to assist Treasury & Governance. The contract of temporary help extendable to the end of the year.
- Legal expenses under Administrative Department increased by \$11,000 for Surveyor.
- Consultant \$5,500 to coach and train Clerk/Administrator.
- Budgeted \$20,000 for election
- Interest and principal of \$ 35,632 on Fire Truck Debenture
- Donation/Grants to organization/Volunteer recognition reduced to \$14,000 from \$19,000.
- Budgeted \$60,000 for Fire Chief.
- Budgeted \$9,600 in lieu of benefits (OMERS , Health and life insurance), half of it included this year budget.
- Fire Hydrant of 6,000 budgeted in Fire Department.
- Cloud Permit software and hardware cost of \$7,700, cost is covered through building reserves of \$8,000.
- OPP estimated cost for 2022 is \$375,000
- Bylaw enforcement Contract \$45,000 & mileage \$1,500 and no budget for courses or training.
- Professional Grants under Transportation Department reduced to 0 from \$60,000 but winter maintenance contract increased from \$35,000 to \$45,000
- The Dust control contract budget increased from \$60,000 to \$80,000 due to increase in prices. The \$20,000 variance in price will be covered through the Roads Capital Construction Reserve
- The Winter Sand contract budget increased by \$2,600 and variance in price will be covered by Roads Capital Construction Reserve
- ICECAP budgeted \$8,000 for 2022
- Lake Stewardship Committee budgeted \$22,080, which covers Benthic Studies, E.Coli Sampling, Microcystin and educational materials like Septic Smart booklet
- EMS Ambulance Annual Levy is increased by 6.47% to \$217,955.97
- North Bay Parry Sound Health Unit Levy increased by 3.28% to \$39,547.82
- District of Parry Sound Social Services Administration Levy increased by 4.47% to \$289,815
- Belvedere Heights Levy reduced by 14.58% to \$78,953
- Under Parks & Facilities, budgeted \$3,500 for T-Ball Benches. The Cost will be covered through Recreation Reserve.
- Under Community Centre, budgeted \$5,000 for 15 Folding Tables with 2 Caddies. The Cost will be covered through Community Centre Reserve.

- To celebrate 150th anniversary of Township of McKellar, the Sesquicentennial AdHoc Committee budgeted amount which will be covered through selling T-shirts, Flags, Bags and balance amount will be provided through reserve
- To fund West Parry Sound Recreation Centre Levy, the application submitted to Infrastructure Ontario for \$775,000 loan. The expected rate will be 4.29% for 30 years. For time being full levy of \$161,635 will be paid from Community Centre Reserve and the amount will be returned to Community Centre Reserve, once loan is approved. The estimated principal and interest amount on loan is based on 4.29% for 30 years' debenture.
- Library Budget revised from \$49,048 to \$47,284
- Under Historical Committee program, \$50,000 will be transferred from Cultural Reserve to paint, Fix siding and windows.
- Under Planning Department, the \$16,000 transferred from Building Surplus Reserve to fund the new hiring of planner or Consultant.
- Budgeted 15,000 for OPA in legal expenses under Planning Department
- The Food Cycler \$6,250 is removed from the Capital Budget , as of now the project is under review and project might be revisited at later date
- The donation of \$30,000 for Whitestone Nursing Station is removed, as there was no resolution to subsidize the cost in 2nd year unless Council approve it.
- The Boat Launch Study is budgeted for \$30,000. The \$10,000 will be transferred from Parkland Fund to finance the cost.
- The 4X4 pickup is budgeted for \$90,000
- Tait Island /Inn Road/Balsam Road/Inholme and Microseal constructions are part of this year budget and some of the construction cost will be covered through Roads Capital Construction Reserve.
- Walking Trail Bridge of \$15,000 is removed from Capital budget as per the Director of Operations

Reserves:

- The total reserves account will be adjusted to reflect the transfer of \$ 1,532,949.86 into reserves, whereas withdrawn from reserves will be \$ 671,379.10

Conclusion:

- The Council of the Township of McKellar hereby approve the report on 2022 budget.

Respectfully submitted by:



Roshan Kantiya
Treasurer

Reviewed By:

Ina Watkinson
Clerk/Administrator

Attached-Budget Summary

Attached-Budget 2022

Attached-Capital Budget

Attached –Reserves

Attached-2022 Residential Tax Bill Impact

Township of McKellar
2022 Proposed Budget Sumamry
Version 7

2022 Proposed Budget Department	Budget	
	REVENUE	EXPENDITURE
General Government	\$ 825,394.00	\$ 955,052.47
Fire Department	\$ 2,160.00	\$ 269,400.00
Building Department	\$ 168,500.00	\$ 161,853.60
Protection to Persons & Property	\$ 4,700.00	\$ 429,975.00
Transportation	\$ 23,100.00	\$ 1,066,393.40
Environmental	\$ 50,300.00	\$ 272,488.00
Health Care	\$ -	\$ 268,111.79
Social Service	\$ -	\$ 368,768.00
Recreation	\$ 4,400.00	\$ 15,750.00
Parks and Facilities	\$ 3,500.00	\$ 74,500.00
Community Centre	\$ 6,500.00	\$ 65,350.00
Cultural Services	\$ -	\$ 1,000.00
Sesquicentennial Ad Hoc Committee	\$ 12,200.00	\$ 22,235.00
West Parry Sound Recreation and Cultural Center	\$ 936,635.00	\$ 956,635.00
Public Library	\$ 7,800.00	\$ 59,814.00
Historical Committee	\$ 50,300.00	\$ 55,000.00
Planning Department	\$ 22,850.00	\$ 96,860.00
Business Development	\$ 18,200.00	\$ 18,250.00
McKellar Market	\$ 6,000.00	\$ 22,265.13
TOTAL OPERATING	\$ 2,142,539.00	\$ 5,179,701.39
TOTAL CAPITAL	\$ 733,341.62	\$ 1,339,627.86

SCHEDULE OF RESERVES	Budget	
	Transfer From	Transfer To
Total	\$ 671,379.10	\$ 1,532,949.86

MUNICIPAL LEVY for OPERATING Budget	\$ 3,037,162.39
MUNICIPAL LEVY for CAPITAL Projects Covered by Levy	\$ 606,286.24
INVESTMENT IN INFRASTRUCTURE & ASSETS	.5% of \$ 15,186.00
TOTAL MUNICIPAL LEVY	(includes) \$ 3,658,634.63

2021 Tax Levy	3,455,115.43
2021 Growth Related Tax	42,623.23
4.60% Tax increase	160,895.98
Total Levy	3,658,634.64

Township of McKellar
2022 Proposed Budget-Version 7

		Estimated				2021-2022	
		Balance As of				Budget	
		Dec.31,2021				Variance	
2019 Budget	Budget 2020	Budget 2021	Budget 2022	Budget 2022	Budget 2022	Variance	% Change
Administration							
Revenue							
Taxes							
02 100 500	Taxation - Residential	3,317,559.00	3,434,173.27	3,434,171.67	3,636,575.90	202,402.63	5.89%
02 100 501	Taxation - Commercial	26,641.00	15,148.00	15,422.37	15,862.15	439.78	2.85%
02 100 502	Taxation - Industrial	485.00	271.00	279.34	276.78	(2.56)	-0.92%
02 100 503	Taxation - Farmlands	2,632.00	2,775.00	2,676.94	3,011.56	334.62	12.50%
02 100 504	Taxation - Managed Forest	2,340.00	1,979.00	2,563.51	2,908.25	344.74	13.45%
02 100 505	Supplemental - Residential	-	-	56,131.33	-	-	-
02 100 510	Payment -in-lieu of taxes	-	-	3,104.00	-	-	-
		(3,176,632.00)	(3,455,115.43)	(3,514,349.26)	(3,658,634.64)	(203,519.21)	5.89%
Grants							
02 102 520	Ontario Municipal Partnership Fund	741,100.00	753,000.00	757,600.00	751,000.00	(6,600.00)	-1%
02 102 522	Municipal Modernization Grant	474,600.00	40,000.00	-	-	-	-
02 102 524	Other Grants - Ontario LED and Rural Ec.-NOHFC	20,825.00	47,690.00	74,732.27	-	(93,000.00)	-100%
02 102 526	Federal Gas Tax Program - AMO	-	-	-	-	-	-
02 102 527	Ontario Community Investment Fund (OCIF)	-	-	-	-	-	-
		(1,236,525.00)	(840,690.00)	(832,332.27)	(751,000.00)	99,600.00	11.74%
Others							
02 104 512	Freedom of Information Requests	-	10.00	-	-	-	-
02 100 530	Penalty and Interest on Taxes	40,000.00	20,000.00	27,096.41	36,000.00	21,000.00	140.0%
02 102 525	Provincial Offences Act Revenue	-	-	-	-	-	-
02 104 531	Investment Income General Operating Acco	30,000.00	50,000.00	14,683.54	16,000.00	(4,000.00)	-20.0%
02 104 533	Civic Address Signs	50.00	120.00	288.00	120.00	-	0.0%
02 104 538	Fine Revenue - Parking/Trailers	-	-	-	-	-	-
02 104 539	Trailer Licence Fees	6,000.00	6,000.00	5,080.00	5,000.00	-	0.0%
02 104 540	Sign Advertising Fees	4,500.00	4,500.00	4,563.50	4,300.00	-	0.0%
02 104 542	Tax Certificates	5,500.00	5,500.00	6,180.00	6,000.00	-	0.0%
02 104 552	Miscellaneous Revenue	5,000.00	1,000.00	6,794.30	1,000.00	-	0.0%
02 104 553	Administrative Income	-	2,000.00	2,200.00	2,000.00	-	0.0%
02 104 554	Proceeds from Tax Registrations	-	5,000.00	-	-	-	-
02 104 570	Sale of Municipal Property	441,212.00	564,514.00	-	-	-	-
02 104 572	Surplus Taken into Revenue	-	-	-	-	-	-
02 104 573	Tower Lease	-	-	-	-	-	-
02 104 575	Canada Post Lease Payments	-	3,924.00	3,773.64	3,924.00	-	0.0%
02 104 578	Counter Sales (Copy,Fax, etc)	-	100.00	7.75	50.00	-	0.0%
02 104 580	Gain (Loss) on Disposal of Assets	-	5,000.00	-	-	-	-
02 104 582	Transfer from Reserve - Admin	-	-	10,500.00	-	(10,500.00)	-100.0%
02 104 597	Bottle Drive Revenue - Proceeds and Inte	-	4,000.00	0.04	-	-	-
02 104 700	Debtenture Financing	-	172,000.00	172,000.00	-	(172,000.00)	-100.0%
		(532,262.00)	(671,668.00)	(253,167.18)	(74,394.00)	165,500.00	-68.99%
Total Administrative Revenue		(1,768,787.00)	(1,512,358.00)	(1,085,499.45)	(825,394.00)	265,100.00	-24.31%
Grand Revenue		(4,945,419.00)	(4,850,090.00)	(4,599,848.71)	(4,484,028.64)	61,580.79	-1.35%

General Government Expenditure

Township of McKellar
2022 Proposed Budget-Version 7

Council	2019 Budget	Budget 2020	Budget 2021	Estimated Balance As of Dec.31,2021	Budget 2022	2021-2022		% Change
						Budget Variance	% Change	
02 050 001	105,900.00	111,504.00	112,300.00	107,596.89	116,792.00	4,492.00	4.0%	
02 050 004	3,000.00	5,700.00	5,723.00	5,159.38	5,839.60	116.60	2.0%	
02 050 006	4,000.00	1,500.00	1,500.00	61.35	1,500.00	-	0.0%	
02 050 007	100.00	1,500.00					0.0%	
02 050 014	1,500.00	1,500.00	1,500.00		1,500.00		0.0%	
02 050 015	4,500.00	1,000.00	1,000.00	357.74	1,000.00		0.0%	
02 050 016	300.00	500.00	500.00	449.76	500.00		0.0%	
02 050 024							0.0%	
	119,300.00	123,204.00	122,523.00	113,625.12	127,131.60	4,608.60	3.76%	
Administration								
02 062 001		47,265.00						
02 060 001	280,000.00	287,000.00	416,773.00	377,543.21	346,558.40	(70,214.60)	-16.8%	
02 060 004	62,000.00	63,785.00	79,183.00	62,013.75	69,311.68	(9,871.32)	-12.5%	
02 060 005	15,500.00	15,500.00	22,490.00	22,844.37	27,724.67	5,234.67	23.3%	
02 060 006	2,500.00	2,500.00	2,500.00	437.19	2,500.00		0.0%	
02 060 007	1,800.00	2,000.00	2,500.00	2,684.68	2,500.00		0.0%	
02 060 008		15,000.00	14,000.00	10,771.55	14,000.00		0.0%	
02 060 009	3,500.00	4,500.00	4,500.00	4,221.41	4,500.00		0.0%	
02 060 010	5,500.00	9,000.00	12,000.00	5,518.60	8,000.00	(4,000.00)	-33.3%	
02 060 011	3,500.00	3,500.00	2,000.00	2,883.10	3,000.00	1,000.00	50.0%	
02 060 012	2,500.00	3,000.00	3,000.00	4,103.48	4,000.00	1,000.00	33.3%	
02 060 013		19,000.00	68,000.00	67,071.72	80,000.00	12,000.00	17.6%	
02 060 014	13,000.00	2,000.00	4,000.00	3,805.00	4,000.00		0.0%	
02 060 015	2,500.00	1,500.00	1,500.00		1,500.00		0.0%	
02 060 016	4,000.00	4,000.00	4,000.00	4,148.94	4,000.00		0.0%	
02 060 017	1,000.00	2,000.00	7,500.00	7,755.56	7,500.00		0.0%	
02 060 018	14,500.00	15,000.00	15,500.00	10,247.23	15,500.00		0.0%	
02 060 019	25,000.00	30,000.00	15,000.00	22,596.51	26,000.00	11,000.00	73.3%	
02 060 020			10,500.00	17,276.78	15,000.00	4,500.00	42.9%	
02 060 021		40,000.00						
02 060 022		1,158.00	2,500.00	800.00	20,000.00	17,500.00	700.0%	
02 060 023	22,000.00	30,000.00	35,500.00	27,862.10	32,000.00	(3,500.00)	-9.9%	
02 060 024	4,000.00	2,250.00	2,250.00	3,792.88	2,250.00		0.0%	
02 060 025	1,500.00	2,400.00	2,000.00	4,074.49	2,700.00	700.00	35.0%	
02 060 026	12,000.00	15,000.00	17,669.00	5,616.15	35,632.12	17,963.12	101.7%	
02 060 027	2,000.00		12,000.00		10,000.00	(2,000.00)	-16.7%	
02 060 028	1,000.00	1,000.00	1,000.00	366.34	1,000.00		0.0%	
02 060 029		4,500.00	2,500.00	3,221.02	3,000.00	500.00	20.0%	
02 060 031							0.0%	
02 060 034		400.00	1,000.00	311.26	1,000.00		0.0%	
02 060 035	1,500.00							
02 060 043								
02 060 051								
02 060 109	2,620.00	4,000.00	4,000.00	0.00	4,000.00		0.0%	
02 060 127	1,100.00	15,000.00	15,000.00		5,000.00	(10,000.00)	-66.7%	
02 060 128								

		Estimated		2021-2022		
		Balance As of		Budget		
2019 Budget	Budget 2020	Budget 2021	Dec.31,2021	Budget 2022	Variance	% Change
487,020.00	643,758.00	781,865.00	671,967.32	758,676.87	(23,188.13)	-2.97%

Municipal Property Assessment Corporation Expenditures

02 060 150	Scholarships	1,500.00	1,500.00	1,500.00	-	0.00%
02 310 030	MPAC Annual Levy	70,058.00	69,634.25	69,634.24	(390.25)	-0.56%
Total Municipal Property Assessment Corporation Expenditure		70,058.00	69,634.25	69,634.24	(390.25)	-0.56%
Transfer to Reserves						
02 060 300	Transfer to Reserves-Repayment from Debenture	5,000.00	172,000.00	172,000.00	(172,000.00)	-100.0%
02 060 300	Transfer to General Admin Reserve	-	14,970.91	14,970.91	(14,970.91)	-100.0%
02 060 334	Transfer to Reserves - Asset Management	5,000.00	186,970.91	186,970.91	(186,970.91)	-100.0%
Total Transfer to Reserves		5,000.00	186,970.91	186,970.91	(186,970.91)	-100.0%

Total Administration Expenses

681,378.00	842,167.00	1,160,993.16	1,042,197.59	955,052.47	(205,940.69)	-17.74%
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Fire Department

		Estimated		2021-2022		
		Balance As of		Budget		
2019 Budget	Budget 2020	Budget 2021	Dec.31,2021	Budget 2022	Variance	% Change
54,500.00	54,502.00	75,000.00	59,334.05	60,000.00	(15,000.00)	-20.00%
41,200.00	41,200.00	45,000.00	74,819.26	55,000.00	10,000.00	0.00%
13,000.00	21,970.00	17,160.00	9,337.43	15,000.00	(2,160.00)	-12.59%
1,200.00	1,487.00	3,500.00	1,314.44	6,000.00	2,500.00	71.43%
3,500.00	3,500.00	2,000.00	427.16	3,000.00	1,000.00	50.00%
1,200.00	1,200.00	2,500.00	2,155.56	2,500.00	-	0.00%
1,000.00	1,000.00	1,000.00	371.30	1,000.00	-	0.00%
11,500.00	11,500.00	-	-	-	-	-
10,000.00	5,000.00	8,000.00	7,483.68	8,000.00	-	0.00%
1,200.00	-	1,200.00	61.13	1,500.00	300.00	25.00%
400.00	400.00	600.00	650.00	600.00	-	0.00%
300.00	1,500.00	1,500.00	523.36	1,500.00	-	0.00%
4,000.00	3,000.00	3,000.00	2,686.86	3,000.00	-	0.00%
1,100.00	1,100.00	1,100.00	1,033.07	1,100.00	-	0.00%
2,000.00	2,000.00	5,000.00	9,453.56	6,000.00	1,000.00	20.00%
10,000.00	10,000.00	-	1,500.00	-	-	-
1,000.00	3,000.00	10,000.00	11,942.46	10,000.00	-	0.00%
1,800.00	3,000.00	1,000.00	-	1,000.00	-	0.00%
3,200.00	2,761.00	2,800.00	1,350.30	2,000.00	-	0.00%
2,000.00	2,000.00	2,800.00	2,781.00	2,800.00	-	0.00%
3,000.00	1,000.00	1,000.00	1,928.88	2,100.00	100.00	5.00%
				1,000.00	-	0.00%

	Estimated Balance As of				2021-2022		
	2019 Budget	Budget 2020	Budget 2021	Dec.31,2021	Budget 2022	Budget Variance	% Change
03 150 107 Radio Tower Maintenance	500.00	500.00	500.00	-	500.00	-	0.00%
03 150 108 Emergency Management	-	2,500.00	2,500.00	-	2,500.00	-	0.00%
03 150 111 Fire Fighting Tools/Equipment	10,000.00	10,000.00	15,000.00	-	16,000.00	1,000.00	6.67%
03 150 114 Equipment & Repairs	500.00	500.00	500.00	4,512.05	500.00	-	0.00%
176,100.00	189,020.00	209,360.00	197,565.55	208,100.00	(1,260.00)		-0.60%
Fire Hall #1 McKellar							
03 151 008 Hydro	2,000.00	2,100.00	2,000.00	1,766.97	2,000.00	-	
03 151 024 Miscellaneous				534.78			
03 151 033 Heating	5,000.00	4,000.00	3,500.00	2,317.10	3,000.00	(500.00)	-14.3%
03 151 112 Maintenance Supplies	500.00	500.00	500.00	36.70	1,500.00	1,000.00	200.0%
03 151 113 Maintenance Repairs	500.00	2,000.00	2,000.00	758.60	2,000.00	-	0.0%
03 151 114 Equipment & Repairs				-	1,000.00	-	0.0%
03 151 116 Grounds Maintenance				-	-	(1,000.00)	-33.3%
03 151 145 Materials & Supplies			3,000.00	-	2,000.00	-	
8,000.00	8,600.00	12,000.00	5,414.15	11,500.00	(500.00)		-4.17%
Fire Hall #2 McKellar							
03 152 007 Telephone Fire Hall #2	800.00	800.00	800.00	632.78	800.00	-	
03 152 008 Hydro	3,200.00	3,300.00	3,000.00	1,487.59	3,000.00	-	
03 152 024 Miscellaneous			250.00	525.56	500.00	250.00	100%
03 152 033 Heating	7,000.00	6,000.00	6,000.00	6,693.78	6,000.00	-	
03 152 112 Maintenance Supplies	500.00	500.00	2,000.00	1,690.68	2,000.00	-	
03 152 113 Maintenance Repairs	500.00	2,000.00	5,000.00	674.36	5,000.00	-	
03 152 114 Equipment & Repairs			1,000.00	-	1,000.00	-	
03 152 116 Grounds Maintenance			-	-	-	-	
03 152 145 Materials & Supplies			-	-	-	-	
12,000.00	12,600.00	18,050.00	11,704.75	18,300.00	250.00		1.39%
Fire Department Vehicles							
03 153 140 Motor Oil/Grease	400.00	410.00	400.00		400.00	-	
03 153 141 Fuel - Gas	4,000.00	3,000.00	2,000.00	6,922.19	5,000.00	3,000.00	150.0%
03 153 142 Fuel - Diesel	4,500.00	3,000.00	3,000.00	-	5,000.00	2,000.00	66.7%
03 153 144 Licenses & Insurance				600.47	600.00		
03 153 200 Rescue 1 - 1998 Dodge Ram	3,000.00	3,000.00	1,500.00	5,130.57	2,000.00	500.00	33.3%
03 153 202 Pumper 1 - 1996 Superior Ford F-800	5,000.00	2,000.00	2,000.00	2,821.81	3,000.00	1,000.00	50.0%
03 153 203 Pumper 2 - 1996 Superior Ford FF 800	3,500.00	2,000.00	3,800.00	5,662.16	3,000.00	(800.00)	-21.1%
03 153 204 Tanker 2 - 1980 Chev C70	3,000.00	3,500.00	2,000.00	1,455.27	2,000.00	-	0.0%
03 153 207 T2 - 2013 Freightliner - Fire Dept	3,000.00	3,000.00	3,000.00	803.90	2,000.00	(1,000.00)	-33.3%
03 153 208 R2 - 2008 Ford E-350	2,000.00	2,000.00	2,000.00	5,469.76	2,000.00	-	0.0%
03 153 209 2014 Ford E-350			2,000.00	-	2,000.00	-	0.0%
03 153 210 2020 Freightliner Pumper Truck				753.94	1,000.00	1,000.00	100.0%
25,400.00	23,910.00	21,700.00	29,620.07	28,000.00	6,300.00		29.0%
Fire Department Tower Site							
03 154 008 Hydro	2,000.00	2,000.00	1,500.00	1,005.23	1,500.00	-	0.0%
03 154 024 Miscellaneous							
03 154 107 Radio Tower Maintenance							
2,000.00	2,000.00	1,500.00	1,005.23	1,500.00	(3,000.00)		(0.60)
Transfer to Reserves							
03 150 300 Transfer to Reserves-Forest Fire Reserve	2,000.00	5,000.00	5,000.00	5,000.00	2,000.00	(3,000.00)	(0.60)
	2,000.00	5,000.00	5,000.00	5,000.00	2,000.00	(3,000.00)	(0.60)

2019 Budget	Budget 2020	Budget 2021	Estimated Balance As of Dec. 31, 2021	Budget 2022	2021-2022 Budget Variance	% Change
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Total Fire Department Expenses	225,500.00	241,130.00	267,610.00	250,309.75	269,400.00	1,790.00	0.67%
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Building Department

Revenue	2019 Budget	Budget 2020	Budget 2021	Estimated Balance As of Dec. 31, 2021	Budget 2022	2021-2022 Budget Variance	% Change
04 104 541 Building Permits	80,000.00	90,000.00	135,000.00	221,779.25	159,000.00	24,000.00	17.78%
04 104 543 Inactive Permit Fee	-	-	-	-	-	-	-
04 104 544 Revised Drawings	-	2,400.00	1,500.00	-	1,500.00	-	0.00%
04 104 552 Re-Inspection Fee	-	-	-	50.00	-	-	-
04 104 553 Shared CBO Service due from other Municipi	-	-	-	211.26	-	-	-
04 104 589 Transfer from Reserves - Building	-	-	-	-	8,000.00	8,000.00	0.00%
Total Building Revenue	(80,000.00)	(92,400.00)	(136,500.00)	(222,040.51)	(168,500.00)	(32,000.00)	23.44%

Expenses

04 170 001 Salaries	85,000.00	86,000.00	90,600.00	91,463.97	107,120.00	16,520.00	18%
04 170 004 Payroll Overhead - CPP, EI, RRSP, WSIB,	15,500.00	17,000.00	19,785.00	17,987.41	21,424.00	1,639.00	8%
04 170 005 Employee Benefits	3,500.00	4,757.00	5,000.00	5,925.59	8,569.60	3,569.60	71%
04 170 006 Mileage	-	100.00	-	-	-	-	0%
04 170 007 Telephone	300.00	-	-	-	720.00	720.00	100%
04 170 009 Office Supplies/Materials	100.00	500.00	500.00	118.24	500.00	-	0%
04 170 010 Postage/Courier	100.00	100.00	100.00	-	100.00	-	0%
04 170 014 Insurance	1,100.00	1,200.00	-	-	-	-	0%
04 170 015 Courses & Training	2,000.00	2,000.00	2,000.00	515.99	2,000.00	-	0%
04 170 016 Conferences	1,500.00	1,600.00	1,500.00	-	1,500.00	-	0%
04 170 017 Memberships/Subscriptions	500.00	500.00	500.00	477.72	500.00	-	0%
04 170 020 Professional Services - Legal	-	9,000.00	11,000.00	3,679.95	7,000.00	(4,000.00)	-36%
04 170 024 Miscellaneous	500.00	500.00	500.00	-	500.00	-	0%
04 170 041 Cloud Permit-Software & Hardware	-	-	-	-	7,700.00	-	0%
04 170 141 Shared CBO Services due to Other Municip	1,500.00	1,500.00	1,200.00	1,007.11	1,200.00	-	0%
04 170 143 Vehicle Fuel - Gas	2,000.00	400.00	400.00	214.27	400.00	-	0%
04 170 144 Vehicle Maintenance Costs/Parts	-	120.00	120.00	240.00	120.00	-	0%
04 170 145 Licenses & Insurance	-	2,500.00	2,500.00	1,096.66	2,500.00	-	0%
04 170 300 Materials & Supplies	-	-	-	-	-	-	0%
04 170 405 Transfer to Reserves	-	-	-	-	-	-	-
04 170 408 Capital - Vehicles	-	-	-	-	-	-	-
04 170 416 Contra Capital - Building Inspection	-	-	-	-	-	-	-
04 170 416 Amortization - Building Inspection	-	-	-	-	-	-	-
Total Building Expenses	113,600.00	125,277.00	135,705.00	122,726.91	161,853.60	26,148.60	19.27%

Transfer to Reserves

04 170 300 Transfer to Building Reserve	-	-	-	-	-	-	-
Total Transfer to Reserves	-	-	-	-	-	-	-

Total Building Department Expenditures

Total Building Department Expenditures	113,600.00	125,277.00	135,705.00	122,726.91	161,853.60	22,298.60	16.43%
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		Estimated		2021-2022		
		Balance As of		Budget		
2019 Budget	Budget 2020	Budget 2021	Dec.31,2021	Budget 2022	Variance	% Change

Protection to Persons and Property

Revenue	2019 Budget	Budget 2020	Budget 2021	Estimated Balance As of Dec.31,2021	Budget 2022	2021-2022 Budget Variance	% Change
02 102 525 Provincial Offences Act Revenue	14,000.00	5,000.00	2,000.00	7,550.59	2,000.00	-	-
05 160 552 Court Security Transportation Grant	-	2,409.00	-	2,038.00	2,500.00	2,500.00	0.0%
02 104 538 Fine Revenue - Parking/Trailers	-	200.00	200.00	-	200.00	-	0.0%
Total Protection to Persons and Property Revenue	(14,000.00)	(7,609.00)	(2,200.00)	(9,588.59)	(4,700.00)	(2,500.00)	114%

Expenses

Policing Costs - O.P.P. Expenditures

05 160 030 Policing Services Annual Levy	388,622.00	388,059.00	382,000.00	382,580.45	375,000.00	(7,000.00)	-1.8%
911 Service Expenditures	1,100.00	1,200.00	1,200.00	1,214.24	1,200.00	-	0.0%
<u>Animal Control Expenditures</u>							
05 180 030 Veterinary Association Annual Levy	275.00	275.00	275.00	275.00	275.00	-	0.0%
05 180 320 Livestock Reimbursements - funded	-	1,500.00	1,500.00	-	1,500.00	-	0.0%
05 180 321 Livestock Reimbursements - unfunded	-	-	-	-	-	-	-
05 180 401 Capital - Buildings Animal Control	-	-	-	-	-	-	-
<u>By-Law Enforcement Expenditures</u>							
05 182 030 Bylaw Enforcement Annual Levy	35,000.00	32,400.00	35,600.00	29,499.40	45,000.00	9,400.00	26.4%
05 190 006 Mileage	-	-	-	-	1,500.00	1,500.00	-
05 190 011 Advertising	-	-	-	-	-	-	-
05 190 015 Courses & Training	1,100.00	1,000.00	1,000.00	-	-	(1,000.00)	-100.0%
05 190 020 Professional Services - Legal	12,000.00	8,000.00	5,000.00	672.17	4,000.00	(1,000.00)	-20.0%
05 190 024 Miscellaneous	500.00	500.00	1,000.00	1,749.98	1,500.00	500.00	50.0%
05 190 030 Contracted Services/Annual Levy	-	-	-	-	-	-	-
Total Protection To Persons & Property Expenditures	438,597.00	431,434.00	427,575.00	415,991.24	429,975.00	2,400.00	0.56%

Transportation Department

Revenue	2019 Budget	Budget 2020	Budget 2021	Estimated Balance As of Dec.31,2021	Budget 2022	2021-2022 Budget Variance	% Change
06 104 534 Entrance Application Fee	-	500.00	500.00	1,000.00	500.00	-	-
06 104 552 Miscellaneous Revenue - Subdivision Const	-	-	-	-	-	-	-
06 104 553 Administrative Income -Road Damage deposit	-	1,500.00	-	750.00	-	-	-
06 104 582 Transfer from Reserve - Roads Capital Construction	-	-	-	-	22,600.00	22,600.00	-
06 104 592 Unexpended Capital - Roads	-	-	-	-	-	-	-
Total Transportation department Revenue	(2,000.00)	(500.00)	(500.00)	(1,750.00)	(23,100.00)	22,600.00	-

Administration

Expenses	2019 Budget	Budget 2020	Budget 2021	Estimated Balance As of Dec.31,2021	Budget 2022	2021-2022 Budget Variance	% Change
06 200 001 Salaries	60,500.00	55,000.00	65,000.00	52,739.73	65,000.00	-	-
06 200 004 Payroll Overhead - CPP, EI, RRSP, WSIB,	11,800.00	12,000.00	13,000.00	7,748.03	9,450.00	(3,550.00)	-27.3%
06 200 005 Employee Benefits	14,000.00	14,000.00	14,000.00	21,003.50	21,600.00	7,600.00	54.3%
06 104 553 Administrative Income -Road Damage deposit Ret	-	1,500.00	-	-	500.00	-	0.0%
06 200 006 Mileage	500.00	500.00	500.00	-	500.00	-	-
06 200 007 Telephone	1,300.00	1,300.00	1,700.00	1,252.66	1,400.00	(300.00)	-17.6%

Township of McKellar
2022 Proposed Budget-Version 7

		Estimated				2021-2022	
		Balance As of				Budget	
2019 Budget	Budget 2020	Budget 2021	Dec.31,2021	Budget 2022	Variance	% Change	
06 200 008	Personal Protective Equipment Employee A	500.00	27.47	500.00	-	0.0%	
06 200 009	Office Supplies/Materials	1,300.00	840.08	1,000.00	-	0.0%	
06 200 010	Postage/Courier	500.00	-	200.00	-	0.0%	
06 200 011	Advertising	1,600.00	1,771.33	1,500.00	500.00	50.0%	
06 200 012	Printing/Photocopier	-	-	-	-	0.0%	
06 200 014	Insurance	18,500.00	-	-	-	0.0%	
06 200 015	Courses & Training	6,000.00	283.51	1,500.00	500.00	50.0%	
06 200 016	Conferences	2,500.00	-	2,000.00	1,000.00	100.0%	
06 200 017	Memberships/Subscriptions	100.00	865.80	800.00	-	0.0%	
06 200 018	Office Equipment	500.00	213.98	500.00	-	0.0%	
06 200 020	Professional Services - Legal	500.00	-	500.00	-	0.0%	
06 200 021	Consultant Services	500.00	-	500.00	-	0.0%	
06 200 023	Computer Software Maintenance	1,550.00	221.32	1,000.00	(600.00)	-37.5%	
06 200 024	Miscellaneous	50,500.00	1,208.39	500.00	-	0.0%	
06 200 040	Radio Licences	600.00	564.89	600.00	-	0.0%	
06 200 136	Professional Services-Grants	-	3,663.36	-	(60,000.00)	-100.0%	
06 200 300	Transfer to Reserves	-	-	-	-	0.0%	
06 200 409	Contra Capital - Roads	-	-	-	-	0.0%	
06 200 417	Amortization - Roads	-	-	-	-	0.0%	
06 200 429	Capital - Transportation	-	-	-	-	0.0%	
169,550.00		112,700.00	92,404.05	109,050.00	(54,850.00)	-33.5%	
10,250.00	Public Works Garage	6,000.00	6,204.80	6,240.00	240.00	4.00%	
1,800.00	Salaries	1,200.00	1,040.75	1,248.00	48.00	4.00%	
100.00	Payroll Overhead - CPP, EI, RRRSP, WSIB,	100.00	20.44	100.00	-	0.00%	
4,400.00	Employee Benefits	3,500.00	2,247.77	3,000.00	500.00	-14.29%	
1,500.00	Hydro	1,000.00	-	1,000.00	-	0.00%	
12,500.00	Miscellaneous	12,000.00	9,576.59	12,000.00	-	0.00%	
100.00	Furnace Oil	100.00	-	100.00	-	0.00%	
500.00	Permits/Licenses	500.00	886.08	500.00	-	0.00%	
3,500.00	Maintenance Supplies	3,000.00	-	3,000.00	-	0.00%	
1,500.00	Maintenance Repairs	1,500.00	330.83	1,500.00	-	0.00%	
500.00	Equipment & Repairs	500.00	-	500.00	-	0.00%	
1,500.00	Grounds Maintenance	1,500.00	1,855.84	1,500.00	-	0.00%	
3,000.00	Materials & Supplies	2,000.00	2,088.97	2,000.00	-	0.00%	
41,150.00		39,500.00	24,252.07	32,688.00	(212.00)	-0.64%	
16,000.00	Environmental Spill	-	-	-	-	-	
3,000.00	Salaries	-	-	-	-	-	
100.00	Payroll Overhead - CPP, EI, RRRSP, WSIB,	-	-	-	-	-	
500.00	Employee Benefits	-	-	-	-	-	
5,000.00	Miscellaneous	-	-	-	-	-	
39,600.00		41,800.00	37,340.94	42,520.40	720.40	1.72%	
16,000.00	Bridge & Culverts	16,500.00	12,421.25	17,160.00	660.00	4.00%	
3,000.00	Salaries	3,200.00	2,574.37	3,260.40	60.40	1.89%	
100.00	Payroll Overhead - CPP, EI, RRRSP, WSIB,	100.00	53.47	100.00	-	0.00%	
500.00	Employee Benefits	2,000.00	-	2,000.00	-	0.00%	
15,000.00	Miscellaneous	15,000.00	22,291.85	15,000.00	-	0.00%	
5,000.00	Materials & Supplies	5,000.00	-	5,000.00	-	0.00%	
39,600.00		41,800.00	37,340.94	42,520.40	720.40	1.72%	

	Estimated Balance As of					2021-2022	
	2019 Budget	Budget 2020	Budget 2021	Dec.31,2021	Budget 2022	Variance	% Change
Brushing & Timming							
06 221 001 Salaries	7,000.00	7,000.00	6,000.00	5,151.86	6,240.00	240.00	4.0%
06 221 004 Payroll Overhead - CPP, EI, RRSP, WSIB,	1,000.00	1,000.00	1,000.00	929.58	1,060.80	60.80	6.1%
06 221 005 Employee Benefits	200.00	200.00	200.00	21.80	200.00	-	0.0%
06 221 024 Miscellaneous	-	-	-	-	-	-	0.0%
06 221 145 Materials & Supplies	1,500.00	2,000.00	1,500.00	1,539.69	2,000.00	500.00	33.3%
06 221 147 Contracted Services	12,000.00	13,000.00	13,500.00	11,956.80	14,000.00	500.00	3.7%
	21,700.00	23,200.00	22,200.00	19,599.73	23,500.80	1,300.80	5.86%
Ditching							
06 222 001 Salaries	25,500.00	25,000.00	20,000.00	673.33	10,000.00	(10,000.00)	-50.00%
06 222 004 Payroll Overhead - CPP, EI, RRSP, WSIB,	3,500.00	2,800.00	2,800.00	141.39	2,000.00	(800.00)	-28.57%
06 222 005 Employee Benefits	200.00	200.00	200.00	2.14	200.00	-	0.00%
06 222 024 Miscellaneous	1,000.00	1,000.00	1,000.00	1,337.13	2,500.00	1,500.00	150.00%
06 222 145 Materials & Supplies	5,000.00	2,500.00	-	-	-	-	0.00%
06 222 147 Contracted Services	10,000.00	31,500.00	26,500.00	2,153.99	17,200.00	(9,300.00)	-35.09%
	45,200.00	25,500.00	20,000.00	25,197.06	26,520.00	6,520.00	32.6%
06 223 004 Payroll Overhead - CPP, EI, RRSP, WSIB,	4,600.00	4,600.00	3,800.00	5,402.54	5,569.20	1,769.20	46.6%
06 223 005 Employee Benefits	200.00	200.00	200.00	99.95	200.00	-	0.0%
06 223 024 Miscellaneous	100.00	100.00	100.00	-	100.00	-	0.0%
06 223 145 Materials & Supplies	104,000.00	104,000.00	105,000.00	77,209.67	105,000.00	-	0.0%
06 223 146 Dust Control Materials/Supplies	70,000.00	73,000.00	55,000.00	51,045.95	80,000.00	25,000.00	45.5%
06 223 147 Contracted Services	-	207,400.00	184,100.00	158,955.17	217,389.20	33,289.20	18.08%
	204,400.00	66,500.00	70,000.00	77,942.02	85,000.00	15,000.00	-21.4%
06 224 004 Payroll Overhead - CPP, EI, RRSP, WSIB,	13,000.00	13,000.00	13,500.00	15,718.97	17,000.00	3,500.00	-25.9%
06 224 005 Employee Benefits	200.00	200.00	500.00	387.83	500.00	-	0.0%
06 224 024 Miscellaneous	3,000.00	3,000.00	2,000.00	-	2,000.00	-	0.0%
06 224 145 Materials & Supplies	10,000.00	10,000.00	60,000.00	2,557.36	10,000.00	(50,000.00)	83.3%
06 224 147 Contracted Services	-	92,700.00	146,000.00	96,606.18	114,500.00	(31,500.00)	-21.58%
	92,700.00	19,500.00	25,000.00	23,652.87	25,000.00	-	0.00%
06 225 004 Payroll Overhead - CPP, EI, RRSP, WSIB,	3,200.00	4,800.00	4,800.00	4,487.80	4,800.00	-	0.00%
06 225 005 Employee Benefits	100.00	100.00	100.00	59.47	100.00	-	0.00%
06 225 024 Miscellaneous	-	-	-	-	-	-	-
06 225 145 Materials & Supplies	72,500.00	72,500.00	72,500.00	47,537.09	78,100.00	5,600.00	7.72%
06 225 147 Contracted Services	-	102,400.00	102,400.00	75,737.23	108,000.00	5,600.00	5.47%
	95,300.00	52,500.00	9,300.00	45,118.43	55,000.00	-	0.00%
06 226 004 Payroll Overhead - CPP, EI, RRSP, WSIB,	9,300.00	10,500.00	10,000.00	8,743.56	10,000.00	-	0.00%
06 226 005 Employee Benefits	200.00	200.00	200.00	139.00	200.00	-	0.00%
06 226 024 Miscellaneous	100.00	100.00	100.00	83.69	100.00	-	0.00%
06 226 145 Materials & Supplies	10,000.00	10,000.00	10,000.00	7,867.92	10,000.00	-	0.00%
06 226 147 Contracted Services	-	35,000.00	35,000.00	34,385.14	45,000.00	10,000.00	28.57%
	72,100.00	6,500.00	110,800.00	96,337.74	120,300.00	10,000.00	9.07%
Street Signs & Safety Equipment							
06 227 001 Salaries	6,500.00	6,000.00	3,500.00	4,448.18	3,500.00	-	0.00%

Township of McKellar
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		Estimated Balance As of Dec. 31, 2021			2021-2022 Budget		% Change
		Budget 2019	Budget 2020	Budget 2021	Budget 2022	Variance	
06 227	004 Payroll Overhead - CPP, EI, RRSP, WSIB,	1,300.00	1,300.00	600.00	600.00	-	0.00%
06 227	005 Employee Benefits	2,500.00	2,500.00	100.00	100.00	-	0.00%
06 227	024 Miscellaneous	6,400.00	8,000.00	6,000.00	6,000.00	-	0.00%
06 227	145 Materials & Supplies	15,000.00	5,000.00	1,883.10	5,000.00	-	0.00%
06 227	147 Contracted Services						
		31,700.00	22,800.00	15,200.00	15,200.00		
Vehicle overhead							
06 228	140 Motor Oil/Grease	2,600.00	3,500.00	3,399.33	3,500.00	-	0.00%
06 228	141 Fuel - Gas	-	1,000.00	1,308.45	1,000.00	-	0.00%
06 228	142 Fuel - Diesel	60,000.00	60,000.00	46,395.80	60,000.00	-	0.00%
06 228	143 Filters	-	3,000.00	2,177.80	4,500.00	-	0.00%
06 228	144 Licenses & Insurance	-	13,000.00	13,658.75	15,000.00	-	0.00%
06 228	145 Materials & Supplies	750.00	3,000.00	77.60	3,000.00	-	0.00%
06 228	300 Transfer to Reserves						
		63,350.00	79,500.00	87,000.00	87,000.00		
2002 Utility Trailer							
06 232	001 Salaries	100.00	100.00	100.00	100.00	-	0.00%
06 232	004 Payroll Overhead - CPP, EI, RRSP, WSIB,	-	-	-	-	-	-
06 232	005 Employee Benefits	-	-	-	-	-	-
06 232	143 Maintenance Costs/Parts	100.00	100.00	100.00	3,000.00	2,900.00	0.00%
		200.00	200.00	200.00	3,000.00	2,800.00	14.00
2020 Freightliner Plow Truck							
06 233	001 Salaries	1,000.00	3,000.00	2,500.00	2,500.00	-	0.00%
06 233	004 Payroll Overhead - CPP, EI, RRSP, WSIB,	-	550.00	500.00	500.00	-	0.00%
06 233	005 Employee Benefits	-	-	4.80	10.00	10.00	-
06 233	143 Maintenance Costs/Parts	10,000.00	10,000.00	6,000.00	3,000.00	(3,000.00)	-50.0%
		13,550.00	13,550.00	9,000.00	6,010.00	(2,990.00)	-33.22%
2016 Ford F-250 Pickup							
06 235	001 Salaries	1,000.00	1,000.00	1,000.00	1,000.00	-	0.00%
06 235	004 Payroll Overhead - CPP, EI, RRSP, WSIB,	-	-	-	-	-	-
06 235	005 Employee Benefits	-	-	-	-	-	-
06 235	141 Fuel - Gas	4,500.00	5,000.00	5,000.00	7,000.00	2,000.00	40.00%
06 235	143 Maintenance Costs/Parts	6,000.00	2,400.00	2,279.07	2,400.00	-	0.00%
06 235	144 Licenses & Insurance	150.00	150.00	-	-	-	-
		11,650.00	8,550.00	8,400.00	10,400.00	2,000.00	23.8%
2019 Freightliner							
06 237	001 Salaries	3,000.00	3,000.00	3,000.00	3,200.00	200.00	6.7%
06 237	004 Payroll Overhead - CPP, EI, RRSP, WSIB,	550.00	550.00	550.00	550.00	-	0.0%
06 237	005 Employee Benefits	25.00	2,500.00	100.00	100.00	-	0.0%
06 237	143 Maintenance Costs/Parts	2,500.00	4,000.00	6,000.00	7,500.00	1,500.00	25.0%
06 237	144 Licenses & Insurance	4,000.00	10,050.00	9,650.00	11,350.00	1,700.00	17.62%
		10,075.00	10,050.00	9,650.00	11,350.00	1,700.00	17.62%
CAT Backhoe							
06 238	001 Salaries	3,000.00	2,000.00	2,000.00	2,000.00	-	-
06 238	004 Payroll Overhead - CPP, EI, RRSP, WSIB,	500.00	150.00	150.00	150.00	-	-
06 238	005 Employee Benefits	10.00	25.00	25.00	25.00	-	-
06 238	143 Maintenance Costs/Parts	4,000.00	2,500.00	4,000.00	8,000.00	4,000.00	100%
		7,510.00	4,675.00	6,175.00	10,175.00	4,000.00	64.8%
2002 John Deere Backhoe							
06 239	001 Salaries	2,000.00	2,000.00	2,000.00	2,000.00	-	0.0%

Township of McKellar
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		Estimated			2021-2022	
		Balance As of			Budget	
2019 Budget	Budget 2020	Budget 2021	Dec.31,2021	Budget 2022	Variance	% Change
06 239 004	150.00	150.00	202.82	150.00	-	0.0%
06 239 005	25.00	25.00	3.16	25.00	-	0.0%
06 239 143	4,000.00	2,500.00	329.70	2,000.00	-	0.0%
	6,175.00	4,675.00	1,522.00	4,175.00		
2001 New Holland Tractor						
06 240 001	800.00	200.00	82.80	200.00	-	0.0%
06 240 004	100.00	-	17.42	-	-	-
06 240 005	10.00	-	0.37	-	-	-
06 240 143	1,000.00	500.00	-	500.00	-	0.0%
	1,910.00	700.00	100.59	700.00		
2008 Sterling Plow Truck						
06 241 001	5,800.00	2,000.00	-	-	-	-
06 241 004	1,000.00	380.00	-	-	-	-
06 241 005	50.00	-	-	-	-	-
06 241 143	11,000.00	2,000.00	-	-	-	-
06 241 144	4,000.00	-	-	-	-	-
	21,850.00	4,380.00				
2006 3 Point Hitch Trailer						
06 242 001	500.00	500.00	85.83	500.00	-	0.0%
06 242 004	25.00	25.00	18.06	25.00	-	0.0%
06 242 005	10.00	-	0.45	10.00	-	-
06 242 143	1,000.00	1,000.00	821.20	1,000.00	-	0.0%
	1,535.00	1,525.00	925.54	1,535.00	10.00	0.66%
885 Case Backhoe at Transfer Station						
06 243 001	2,000.00	2,500.00	3,190.75	2,500.00	-	0.0%
06 243 004	375.00	375.00	571.23	375.00	-	0.0%
06 243 005	-	-	12.28	10.00	10.00	-
06 243 143	4,000.00	6,000.00	2,080.66	8,000.00	4,000.00	100.0%
	4,000.00	8,375.00	5,854.92	10,885.00	4,010.00	58.33%
2009 Sterling Plow Truck Expenditures						
06 244 001	7,500.00	5,000.00	-	-	-	-
06 244 004	1,450.00	950.00	-	-	-	-
06 244 005	25.00	25.00	-	-	-	-
06 244 143	11,000.00	5,000.00	-	-	-	-
06 244 144	4,200.00	-	-	-	-	-
06 244 149	-	-	-	-	-	-
	24,175.00	10,975.00				
Hardtop Maintenance						
06 245 001	5,000.00	5,000.00	-	5,500.00	500.00	10.0%
06 245 004	1,450.00	1,450.00	-	1,450.00	-	0.0%
06 245 005	100.00	100.00	-	100.00	-	0.0%
06 245 024	-	-	-	-	-	-
06 245 145	7,000.00	7,500.00	6,969.24	10,000.00	1,000.00	11.1%
06 245 147	13,000.00	20,000.00	15,435.21	20,000.00	-	0.0%
	26,550.00	34,050.00	22,404.45	37,050.00	1,500.00	4.22%
2009 F550 Truck & Plow						
06 246 001	3,000.00	2,500.00	207.00	2,000.00	-	-
06 246 004	550.00	550.00	41.45	345.00	-	-
06 246 005	25.00	25.00	0.57	25.00	-	-
06 246 143	5,000.00	5,000.00	1,394.16	3,500.00	-	-
06 246 144	525.00	-	-	-	-	-

	2019 Budget	Budget 2020	Budget 2021	Estimated Balance As of Dec.31,2021	Budget 2022	2021-2022 Budget Variance	% Change
2011 Chev Silverado	9,100.00	8,075.00	5,870.00	1,583.18	5,870.00		
06 247 001 Salaries	500.00	500.00	500.00	82.80	500.00	-	0.0%
06 247 004 Payroll Overhead - CPP, EI, RRSP, WSIB, Employee Benefits	50.00	50.00	50.00	17.41	50.00	-	0.0%
06 247 005 Fuel - Gas	-	2,000.00	2,000.00	610.43	2,000.00	-	0.0%
06 247 141 Maintenance Costs/Parts	1,500.00	2,000.00	3,000.00	441.96	2,000.00	(1,000.00)	-33.3%
06 247 144 Licenses & Insurance	200.00	-	-	-	-	-	-
	4,250.00	4,550.00	5,575.00	1,153.16	4,575.00	(1,000.00)	-17.94%
Cat Grader							
06 248 001 Salaries	2,000.00	2,000.00	2,000.00	-	2,000.00	-	-
06 248 004 Payroll Overhead - CPP, EI, RRSP, WSIB, Employee Benefits	400.00	400.00	385.00	-	350.00	(35.00)	-9.1%
06 248 005 Fuel - Gas	25.00	25.00	25.00	-	25.00	-	-
06 248 141 Maintenance Costs/Parts	-	2,500.00	-	-	-	-	-
06 248 143 Licenses & Insurance	5,000.00	5,000.00	5,000.00	2,071.86	6,000.00	1,000.00	20.0%
06 248 144	-	-	-	-	-	-	-
	7,425.00	9,925.00	7,410.00	2,071.86	8,375.00	965.00	13.02%
2020 Freightliner							
06 249 001 Salaries	-	-	-	999.57	1,000.00	1,000.00	
06 249 004 Payroll Overhead - CPP, EI, RRSP, WSIB, Employee Benefits	-	-	-	201.30	200.00	200.00	
06 249 005 Maintenance Costs/Parts	-	-	-	4.88	10.00	10.00	
06 249 143	-	-	-	642.53	500.00	500.00	
	-	-	-	1,848.28	1,710.00	1,710.00	
2021 Freightliner							
06 250 001 Salaries	-	2,000.00	2,000.00	2,297.04	2,500.00	500.00	25%
06 250 004 Payroll Overhead - CPP, EI, RRSP, WSIB, Employee Benefits	-	380.00	380.00	443.27	500.00	120.00	32%
06 250 005 Maintenance Costs/Parts	-	-	-	8.94	10.00	10.00	100%
06 250 143	-	10,000.00	10,000.00	17,279.79	2,000.00	(8,000.00)	-80%
	-	12,380.00	5,010.04	20,029.04	5,010.00	(7,370.00)	-59.5%
Capital Vehicles							
06 600 405 Capital - Vehicles	-	-	-	-	-	-	-
06 600 410 Contra Capital Roads	-	-	-	-	-	-	-
06 600 417 Amortization - Roads	-	-	-	-	-	-	-
06 601 403 Capital - Equipment	-	-	-	-	-	-	-
06 602 001 Salaries	-	-	-	-	-	-	-
06 602 004 Payroll Overhead - CPP, EI, RRSP, WSIB, Employee Benefits	-	-	-	-	-	-	-
06 602 005 Capital - Buildings	-	-	-	-	-	-	-
06 602 401 Capital - Land	-	-	-	-	-	-	-
06 602 404 Salaries	-	-	-	-	-	-	-
06 603 001 Payroll Overhead - CPP, EI, RRSP, WSIB, Employee Benefits	-	-	-	-	-	-	-
06 603 004 Miscellaneous	-	-	-	-	-	-	-
06 603 024 Materials & Supplies	-	-	-	-	-	-	-
06 603 145 Capital - Construction	-	-	-	-	-	-	-
06 603 402 Capital - Consult Service	-	-	-	-	-	-	-
06 603 428	-	-	-	-	-	-	-
Balsam Road							

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		Estimated		2021-2022		
		Balance As of		Budget		
2019 Budget	Budget 2020	Budget 2021	Dec.31,2021	Budget 2022	Variance	% Change
06 605 001	Salaries	-	-	15,000.00	15,000.00	0%
06 605 004	Payroll Overhead - CPP, EI, RRSP, WSIB, Employee Benefits	-	-	3,200.00	3,200.00	0%
06 605 024	Miscellaneous	-	-	75.00	75.00	0%
06 605 145	Materials & Supplies	-	-	-	-	-
06 605 424	Capital - Hardtop	-	-	-	-	-
06 605 425	Balsam Road Capital - Gravel	-	-	-	-	-
				18,275.00	18,275.00	0%
Broad Bent Road						
06 610 001	Salaries	-	-	-	-	-
06 610 004	Payroll Overhead - CPP, EI, RRSP, WSIB, Employee Benefits	-	-	-	-	-
06 610 024	Miscellaneous	-	-	-	-	-
06 610 145	Materials & Supplies	-	-	-	-	-
06 610 424	Capital - Hardtop	-	-	-	-	-
06 610 425	Capital - Gravel	-	-	-	-	-
4,800.00						
1,000.00						
100.00						
13,220.00						
2,500.00						
21,620.00						
Burnett's Road						
06 612 001	Salaries	-	-	-	-	-
06 612 004	Payroll Overhead - CPP, EI, RRSP, WSIB, Employee Benefits	-	-	-	-	-
06 612 024	Miscellaneous	-	-	-	-	-
06 612 145	Materials & Supplies	-	-	-	-	-
06 612 424	Capital - Hardtop	-	-	-	-	-
06 612 425	Capital - Gravel	-	-	-	-	-
06 612 428	Capital - Consult Service	-	-	-	-	-
				11,500.00	(11,500.00)	-100%
				966.67	(966.67)	-100%
				150.00	(150.00)	-100%
				-	-	-
				-	-	-
				-	-	-
				-	-	-
				-	-	-
				-	-	-
				12,616.67	(12,616.67)	-100%
Centre Road Culverts						
06 619 001	Salaries	-	-	-	-	-
06 619 004	Payroll Overhead - CPP, EI, RRSP, WSIB, Employee Benefits	-	-	-	-	-
06 619 024	Miscellaneous	-	-	-	-	-
06 619 145	Materials & Supplies	-	-	-	-	-

06 605 001 Salaries
 06 605 004 Payroll Overhead - CPP, EI, RRSP, WSIB, Employee Benefits
 06 605 024 Miscellaneous
 06 605 145 Materials & Supplies
 06 605 424 Capital - Hardtop
 06 605 425 Balsam Road Capital - Gravel

Blackwater (2017 & 2018) and Balsam (2020) Road Expenditures
 06 608 001 Salaries
 06 608 004 Payroll Overhead - CPP, EI, RRSP, WSIB, Employee Benefits
 06 608 024 Miscellaneous
 06 608 145 Materials & Supplies
 06 608 424 Capital - Hardtop
 06 608 425 Capital - Gravel

Broad Bent Road
 06 610 001 Salaries
 06 610 004 Payroll Overhead - CPP, EI, RRSP, WSIB, Employee Benefits
 06 610 024 Miscellaneous
 06 610 145 Materials & Supplies
 06 610 424 Capital - Hardtop
 06 610 425 Capital - Gravel

Burnett's Road
 06 612 001 Salaries
 06 612 004 Payroll Overhead - CPP, EI, RRSP, WSIB, Employee Benefits
 06 612 024 Miscellaneous
 06 612 145 Materials & Supplies
 06 612 424 Capital - Hardtop
 06 612 425 Capital - Gravel
 06 612 428 Capital - Consult Service

Centre Road Construction
 06 618 001 Salaries
 06 618 004 Payroll Overhead - CPP, EI, RRSP, WSIB, Employee Benefits
 06 618 024 Miscellaneous
 06 618 145 Materials & Supplies
 06 618 424 Capital - Hardtop
 06 618 425 Capital - Gravel
 06 618 428 Capital - Consult Service

Centre Road Culverts
 06 619 001 Salaries
 06 619 004 Payroll Overhead - CPP, EI, RRSP, WSIB, Employee Benefits
 06 619 024 Miscellaneous
 06 619 145 Materials & Supplies

		2019 Budget	Budget 2020	Budget 2021	Estimated Balance As of Dec.31,2021	Budget 2022	2021-2022 Budget Variance	% Change
06	619 424	-	-	-	-	-	-	-
06	619 425	-	-	-	-	-	-	-
06	619 428	-	-	-	-	-	-	-
Ford Road								
06	623 001	1,000.00	-	-	-	-	-	-
06	623 004	-	-	-	-	-	-	-
06	623 005	50.00	-	-	-	-	-	-
06	623 024	-	-	-	-	-	-	-
06	623 145	-	-	-	-	-	-	-
06	623 427	-	-	-	-	-	-	-
06	623 428	1,050.00	-	-	-	-	-	-
Hardies Road								
06	624 001	-	-	-	1,021.20	-	-	-
06	624 004	-	-	-	214.82	-	-	-
06	624 005	-	-	-	4.74	-	-	-
06	624 024	-	-	-	-	-	-	-
06	624 145	-	-	-	-	-	-	-
06	624 424	-	-	-	-	-	-	-
06	624 425	-	-	-	-	-	-	-
06	624 428	-	-	-	1,240.76	-	-	-
Holly's Road								
06	633 001	17,600.00	-	-	-	-	-	-
06	633 004	3,500.00	-	-	-	-	-	-
06	633 005	700.00	-	-	-	-	-	-
06	633 024	8,500.00	-	-	-	-	-	-
06	633 145	12,600.00	-	-	-	-	-	-
06	633 424	-	-	-	-	-	-	-
06	633 425	-	-	-	-	-	-	-
06	633 428	42,900.00	-	-	-	-	-	-
Hurdville Road Expenditures								
06	634 001	1,000.00	-	-	-	-	-	-
06	634 004	-	-	-	-	-	-	-
06	634 005	-	-	-	-	-	-	-
06	634 024	-	-	-	-	-	-	-
06	634 145	-	-	-	-	-	-	-
06	634 424	-	-	-	-	-	-	-
06	634 425	-	-	-	-	-	-	-
06	634 428	1,000.00	-	-	-	-	-	-
Inn Road								
06	635 001	-	-	-	-	7,000.00	-	-
06	635 004	-	-	-	-	1,500.00	-	-
06	635 005	-	-	-	-	200.00	-	-
06	635 024	-	-	-	-	-	-	-
06	635 145	-	-	-	-	-	-	-
06	635 424	-	-	-	-	-	-	-
06	635 425	-	-	-	-	-	-	-

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	2019 Budget	Budget 2020	Budget 2021	Estimated Balance As of Dec. 31, 2021	Budget 2022	2021-2022 Budget Variance	% Change
06 635 428 Capital - Consult Service	-	-	-	-	8,700.00	8,700.00	0%
Lakeside Drive Expenditures							
06 641 001 Lakeside Drive Salaries	18,000.00	-	-	-	-	-	-
06 641 004 Payroll Overhead - CPP, EI, RRSP, WSIB,	3,600.00	-	-	-	-	-	-
06 641 005 Employee Benefits	700.00	-	-	-	-	-	-
06 641 024 Miscellaneous	14,690.00	-	-	-	-	-	-
06 641 145 Materials & Supplies	6,000.00	-	-	-	-	-	-
06 641 424 Capital - Hardtop	-	-	-	-	-	-	-
06 641 425 Capital - Gravel	-	-	-	-	-	-	-
06 641 428 Capital - Consult Service	-	-	-	-	-	-	-
	42,990.00						
COVID-19							
06 644 001 Salaries	-	-	-	-	-	-	-
06 644 004 Payroll Overhead - CPP, EI, RRSP, WSIB,	-	-	-	-	-	-	-
06 644 005 Employee Benefits	-	-	-	-	-	-	-
06 644 024 Miscellaneous	-	43,000.00	21,068.36	2,909.23	-	43,000.00	-100%
06 644 145 Materials & Supplies	-	-	-	-	-	-	-
06 644 423 Capital - Construction	-	-	-	-	-	-	-
06 644 425 Capital - Gravel	-	-	-	-	-	-	-
		43,000.00	23,977.59			(43,000.00)	
Lyndsey Lane							
06 647 001 Salaries	2,500.00	11,500.00	11,742.24	-	-	11,500.00	-100%
06 647 004 Payroll Overhead - CPP, EI, RRSP, WSIB,	3,500.00	966.67	2,339.42	-	-	966.67	-100%
06 647 145 Materials & Supplies	6,000.00	12,466.67	14,081.66	-	-	(12,466.67)	-
McKellar Lake Road							
06 657 001 Salaries	-	11,500.00	19,681.05	-	-	11,500.00	-100%
06 657 004 Payroll Overhead - CPP, EI, RRSP, WSIB,	-	966.67	4,056.56	-	-	966.67	-100%
06 657 005 Employee Benefits	-	150.00	72.79	-	-	150.00	-100%
06 657 024 Miscellaneous	-	-	-	-	-	-	-
06 657 145 Materials & Supplies	-	-	-	-	-	-	-
06 657 424 Capital - Hardtop	-	-	-	-	-	-	-
		12,616.67	23,810.40			(12,616.67)	
Stewart Park							
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	-	-	-	-	-	-	-
Sunnyshore Park Dr.							
06 682 001 Salaries	1,000.00	-	-	-	-	-	-
06 682 004 Payroll Overhead - CPP, EI, RRSP, WSIB,	100.00	-	-	-	-	-	-
06 682 005 Employee Benefits	50.00	-	-	-	-	-	-
06 682 024 Miscellaneous	-	-	-	-	-	-	-
06 682 145 Materials & Supplies	-	-	-	-	-	-	-
06 682 424 Capital - Hardtop	-	-	-	-	-	-	-
06 682 425 Capital - Gravel	-	-	-	-	-	-	-

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	2019 Budget	Budget 2020	Budget 2021	Estimated Balance As of Dec.31,2021	Budget 2022	2021-2022 Budget Variance	% Change
06 682 428 Capital - Consult Service	1,150.00	-	-	-	-	-	-
Tait Island							
06 684 001 Salaries	-	-	-	9,000.00	9,000.00	9,000.00	
06 684 004 Payroll Overhead - CPP, EI, RRSP, WSIB, Employee Benefits	-	-	-	1,900.00	1,900.00	1,900.00	
06 684 024 Miscellaneous	-	-	-	200.00	200.00	200.00	
06 684 145 Materials & Supplies	-	-	-	-	-	-	
06 684 424 Capital - Hardtop	-	-	-	-	-	-	
06 684 425 Capital - Gravel	-	-	-	-	-	-	
06 684 428 Capital - Consult Service	-	-	-	11,100.00	11,100.00	11,100.00	
Bailey Subdivision							
06 693 001 Salaries	-	-	-	2,001.98	-	-	
06 693 004 Payroll Overhead - CPP, EI, RRSP, WSIB, Employee Benefits	-	-	-	416.25	-	-	
06 693 005 Employee Benefits	-	-	-	8.35	-	-	
06 693 424 Bailey Subdivision Road Upgrade -Capital	-	-	-	2,426.58	-	-	
Craigmore Subdivision							
06 694 001 Salaries	-	-	-	17,104.57	4,000.00	4,000.00	
06 694 004 Payroll Overhead - CPP, EI, RRSP, WSIB, Employee Benefits	-	-	-	3,423.44	800.00	800.00	
06 694 005 Employee Benefits	-	-	-	231.33	-	-	
06 694 424 Craigmore Subdivision Road Upgrade-Capit	-	-	-	20,759.34	4,800.00	4,800.00	
Inholmes Bridge Expenditures							
06 700 001 Salaries	-	1,000.00	-	-	6,000.00	6,000.00	
06 700 004 Payroll Overhead - CPP, EI, RRSP, WSIB, Employee Benefits	-	-	-	-	1,300.00	1,300.00	
06 700 024 Miscellaneous	-	3,000.00	-	-	250.00	250.00	
06 700 145 Materials & Supplies	-	-	-	-	-	-	
06 700 423 Capital - Construction - Inholmes	-	-	-	-	-	-	
06 700 428 Capital - Consult Service	-	4,000.00	-	-	7,550.00	7,550.00	
Fords Bridge							
06 701 001 Salaries	-	-	-	-	-	-	
06 701 004 Payroll Overhead - CPP, EI, RRSP, WSIB, Employee Benefits	-	-	-	-	-	-	
06 701 024 Miscellaneous	-	-	-	-	-	-	
06 701 145 Materials & Supplies	-	-	-	-	-	-	
06 701 427 Capital - Fords Bridge	-	-	-	-	-	-	
06 701 428 Capital - Consult Service	-	-	-	-	-	-	
Grey Owl Bridge/Walking Trail Bridge							
06 702 001 Salaries	-	-	-	-	-	-	
06 702 004 Payroll Overhead - CPP, EI, RRSP, WSIB, Employee Benefits	-	-	-	-	-	-	
06 702 024 Miscellaneous	-	-	3,000.00	-	-	-	
06 702 145 Materials & Supplies	-	-	-	-	-	-	
06 702 428 Capital - Consult Service	-	-	-	-	-	-	
06 702 429 Capital - Transportation	-	-	-	-	-	-	
						(3,000.00)	-100%

	2019 Budget	Budget 2020	Budget 2021	Estimated Balance As of Dec. 31, 2021	Budget 2022	2021-2022 Budget Variance	% Change
Blackwater Bridge			3,000.00	-	-	(3,000.00)	-100%
06 703 001 Salaries			-				
06 703 004 Payroll Overhead - CPP, EI, RRSP, WSIB, Employee Benefits			-				
06 703 024 Miscellaneous			3,000.00			(3,000.00)	-100%
06 703 145 Materials & Supplies			-				
06 703 428 Capital - Consult Service			-				
06 703 429 Capital - Transportation			-				
Moffat (Squaw) Lake Culvert			3,000.00	-	-	(3,000.00)	-100%
06 704 001 Salaries			-				
06 704 004 Payroll Overhead - CPP, EI, RRSP, WSIB, Employee Benefits			-				
06 704 024 Miscellaneous			3,000.00			(3,000.00)	-100%
06 704 145 Materials & Supplies			-				
06 704 428 Capital - Consult Service			-				
06 704 429 Capital - Transportation			-				
Hurdville Bridge			3,000.00	-	-	(3,000.00)	-100%
06 705 001 Salaries		1,000.00	-				
06 705 004 Payroll Overhead - CPP, EI, RRSP, WSIB, Employee Benefits			-				
06 705 024 Miscellaneous		500.00	3,000.00			(3,000.00)	-100%
06 705 145 Materials & Supplies			-				
06 705 428 Capital - Consult Service			-				
06 705 429 Capital - Transportation			-				
Street Lighting			3,000.00	-	-	(3,000.00)	-100%
07 229 008 Hydro	2,200.00	2,200.00	2,200.00	1,857.21	1,800.00	(400.00)	-18.2%
07 229 145 Materials & Supplies			-				
07 229 147 Contracted Services	1,000.00	5,000.00	5,000.00	999.78	6,000.00	1,000.00	20.0%
07 229 300 Transfer to Reserves			-				
07 229 429 Capital - Streetlight		7,200.00	7,200.00	2,856.99	7,800.00	600.00	8.33%
Transportation Department Expenses	1,136,365.00	1,003,255.00	1,145,685.01	840,753.61	1,066,393.40	(79,291.61)	-6.9%
Environmental Protection and Preservation Department Revenue							
08 104 543 Transfer Station Fees	3,500.00	5,000.00	5,000.00	5,871.02	5,000.00	-	
08 104 567 Tire Stewardship Revenue			-				
08 104 568 Electronic Stewardship Revenue	2,000.00	2,000.00	2,800.00	1,585.25	2,800.00	-	
08 104 569 WDO Blue Box Grant	20,392.00	20,394.00	20,394.00	35,182.38	34,000.00	13,606.00	66.7%
08 104 571 Scrap Metal Revenue	8,000.00	8,500.00	8,500.00		8,500.00		
Total Environmental Protection and Preservation Revenue	(33,892.00)	(35,894.00)	(36,694.00)	(42,638.65)	(50,300.00)	(13,606.00)	37.08%
Waste Management Expenditures							
08 300 001 Salaries	35,000.00	40,000.00	48,000.00	46,879.12	49,920.00	1,920.00	4.0%

		Estimated Balance As of Dec. 31, 2021				2021-2022 Budget		% Change
2019 Budget	Budget 2020	Budget 2021	Budget 2022	Budget 2022	Variance			
08 300 004	Payroll Overhead - CPP, EI, RRSP, WSIB,	7,200.00	5,200.00	600.00	7,488.00	6,888.00	1148%	
08 300 005	Employee Benefits	2,000.00	-	100.00	100.00	-	-	
08 300 007	Telephone	600.00	600.00	600.00	600.00	-	-	
08 300 008	Hydro	2,500.00	2,500.00	2,500.00	2,500.00	-	-	
08 300 015	Courses & Training	500.00	500.00	500.00	500.00	-	-	
08 300 021	Consultant Services	-	-	-	-	-	-	
08 300 024	Miscellaneous	400.00	200.00	200.00	200.00	-	-	
08 300 120	Household Hazardous Waste	-	-	-	-	-	-	
08 300 124	Monitoring Program	3,000.00	3,000.00	3,400.00	3,400.00	-	-	
08 300 125	Closure Expenses	-	-	-	-	-	-	
08 300 126	Landfill Closure Accrual	-	-	-	-	-	-	
08 300 143	Maintenance Costs/Parts	500.00	1,000.00	1,200.00	1,200.00	-	-	
08 300 145	Materials & Supplies	3,200.00	2,500.00	2,000.00	2,000.00	-	-	
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	-	-	-	-	-	-	
		54,900.00	55,500.00	59,100.00	67,908.00	8,808.00	14.9%	
Waste Collection & Disposal								
08 300 120	Household Hazardous Waste	7,750.00	14,000.00	14,300.00	15,000.00	700.00	4.90%	
08 301 030	Contracted Services/Annual Levy	13,600.00	14,000.00	14,000.00	15,000.00	1,000.00	7.14%	
08 301 119	Scrap Metal Contract	5,000.00	5,000.00	3,500.00	3,500.00	-	0.00%	
08 301 121	Recycling Contract	10,000.00	22,000.00	34,000.00	34,000.00	-	0.00%	
08 301 122	Waste Hauling Contract	17,500.00	24,000.00	27,000.00	27,000.00	-	0.00%	
08 301 123	Waste Tipping Fees	75,000.00	70,000.00	78,000.00	80,000.00	2,000.00	2.56%	
08 301 410	Contra Capital Recycling	-	-	-	-	-	-	
08 301 418	Amortization - Recycling	-	-	-	-	-	-	
		128,850.00	149,000.00	170,800.00	174,500.00	3,700.00	0.02	
Environmental Protection and Preservation								
14 411 030	Lake Stewardship Committee	-	-	6,000.00	17,080.00	11,080.00	184.67%	
14 411 030	ICECAP	-	8,000.00	8,000.00	8,000.00	-	0.00%	
14 411 037	Georgian Bay Biosphere Research	-	1,100.00	1,100.00	-	(1,100.00)	-100.00%	
14 412 038	Manitouwabing Lake Conservancy/Lake Stewardship	-	4,700.00	4,700.00	5,000.00	300.00	6.38%	
		-	13,800.00	19,800.00	30,080.00	10,280.00	51.92%	
	Total Environmental Expenditures	183,750.00	218,300.00	249,700.00	272,488.00	22,788.00	9.13%	
Health Care								
Revenue								
09 104 584	Transfer from Reserve - Health Care	-	-	-	-	-	-	
09 104 588	Transfer from Reserve - Cemetery	-	-	-	-	-	-	
	Total Health Care Revenue	-	-	(30,000.00)	-	(30,000.00)		

		Estimated Balance As of Dec. 31, 2021				2021-2022 Budget		% Change
2019 Budget	Budget 2020	Budget 2021	Budget 2022	Budget 2022	Variance			
08 300 004	Payroll Overhead - CPP, EI, RRSP, WSIB,	7,200.00	5,200.00	600.00	7,488.00	6,888.00	1148%	
08 300 005	Employee Benefits	2,000.00	-	100.00	100.00	-	-	
08 300 007	Telephone	600.00	600.00	600.00	600.00	-	-	
08 300 008	Hydro	2,500.00	2,500.00	2,500.00	2,500.00	-	-	
08 300 015	Courses & Training	500.00	500.00	500.00	500.00	-	-	
08 300 021	Consultant Services	-	-	-	-	-	-	
08 300 024	Miscellaneous	400.00	200.00	200.00	200.00	-	-	
08 300 120	Household Hazardous Waste	-	-	-	-	-	-	
08 300 124	Monitoring Program	3,000.00	3,000.00	3,400.00	3,400.00	-	-	
08 300 125	Closure Expenses	-	-	-	-	-	-	
08 300 126	Landfill Closure Accrual	-	-	-	-	-	-	
08 300 143	Maintenance Costs/Parts	500.00	1,000.00	1,200.00	1,200.00	-	-	
08 300 145	Materials & Supplies	3,200.00	2,500.00	2,000.00	2,000.00	-	-	
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	-	-	-	-	-	-	
		54,900.00	55,500.00	59,100.00	67,908.00	8,808.00	14.9%	
Waste Collection & Disposal								
08 300 120	Household Hazardous Waste	7,750.00	14,000.00	14,300.00	15,000.00	700.00	4.90%	
08 301 030	Contracted Services/Annual Levy	13,600.00	14,000.00	14,000.00	15,000.00	1,000.00	7.14%	
08 301 119	Scrap Metal Contract	5,000.00	5,000.00	3,500.00	3,500.00	-	0.00%	
08 301 121	Recycling Contract	10,000.00	22,000.00	34,000.00	34,000.00	-	0.00%	
08 301 122	Waste Hauling Contract	17,500.00	24,000.00	27,000.00	27,000.00	-	0.00%	
08 301 123	Waste Tipping Fees	75,000.00	70,000.00	78,000.00	80,000.00	2,000.00	2.56%	
08 301 410	Contra Capital Recycling	-	-	-	-	-	-	
08 301 418	Amortization - Recycling	-	-	-	-	-	-	
		128,850.00	149,000.00	170,800.00	174,500.00	3,700.00	0.02	
Environmental Protection and Preservation								
14 411 030	Lake Stewardship Committee	-	-	6,000.00	17,080.00	11,080.00	184.67%	
14 411 030	ICECAP	-	8,000.00	8,000.00	8,000.00	-	0.00%	
14 411 037	Georgian Bay Biosphere Research	-	1,100.00	1,100.00	-	(1,100.00)	-100.00%	
14 412 038	Manitouwabing Lake Conservancy/Lake Stewardship	-	4,700.00	4,700.00	5,000.00	300.00	6.38%	
		-	13,800.00	19,800.00	30,080.00	10,280.00	51.92%	
	Total Environmental Expenditures	183,750.00	218,300.00	249,700.00	272,488.00	22,788.00	9.13%	
Health Care								
Revenue								
09 104 584	Transfer from Reserve - Health Care	-	-	-	-	-	-	
09 104 588	Transfer from Reserve - Cemetery	-	-	-	-	-	-	
	Total Health Care Revenue	-	-	(30,000.00)	-	(30,000.00)		
Expenses								
Land Ambulance								

Township of McKellar
2022 Proposed Budget-Version 7

		Estimated			2021-2022	
		Balance As of			Budget	
2019 Budget	Budget 2020	Budget 2021	Dec.31,2021	Budget 2022	Variance	% Change
09 320 030 EMS Ambulance Annual Levy	190,054.00	198,508.00	204,713.00	217,955.97	13,242.97	6.47%
190,054.00	198,508.00	204,713.00	204,713.40	217,955.97	13,242.97	6.47%
North Bay Parry Sound Health Unit						
09 330 030 North Bay Parry Sound Health Unit Annual	39,660.00	41,643.00	38,290.00	39,547.82	1,257.82	3.28%
39,660.00	41,643.00	38,290.00	38,290.32	39,547.82	1,257.82	3.28%
Cemetery Service						
09 335 001 Salaries	6,500.00	6,500.00	5,654.96	6,240.00	240.00	4.00%
09 335 004 Payroll Overhead - CPP, EI, RRSB, WSIB,	1,200.00	1,200.00	1,121.28	1,248.00	248.00	24.80%
09 335 005 Employee Benefits	20.00	20.00	22.56	20.00	-	0.00%
09 335 024 Miscellaneous	100.00	100.00	-	100.00	-	0.00%
09 335 050 Donation/Honourarium	-	-	-	-	-	0.00%
09 335 141 Fuel - Gas	500.00	500.00	-	500.00	-	0.00%
09 335 145 Materials & Supplies	2,500.00	2,500.00	-	2,500.00	-	0.00%
09 335 300 Transfer to Reserves	-	-	1,000.00	-	-	0.00%
09 335 403 Capital - Equipment	-	-	-	-	-	0.00%
09 335 411 Contra Capital - Cemetery	-	-	-	-	-	0.00%
09 335 419 Amortization - Cemetery	-	-	-	-	-	0.00%
10,820.00	10,820.00	10,120.00	7,798.80	10,608.00	488.00	4.82%
West Parry Sound Health Centre						
09 351 127 West Parry Sound Health Centre - Donatio	5,000.00	-	-	-	-	-
5,000.00	-	-	-	-	-	-
Transfer to Reserves						
09 351 300 Transfer to Reserves	-	-	-	-	-	-
-	-	-	-	-	-	-
245,534.00	250,971.00	253,123.00	250,802.52	268,111.79	14,988.79	5.9%
Total Health Care Expenditures						
Social Services						
Revenue						
10 350 552 Miscellaneous Revenue	-	47,390.00	47,399.00	-	47,390.00	-100%
-	47,390.00	(47,390.00)	(47,399.00)	-	47,390.00	100%
Social Services						
Exepnses						
10 340 030 Parry Sound District SSAB Annual Levy	286,198.00	286,874.00	286,030.00	289,815.00	3,785.00	1.32%
10 350 030 Belvedere Heights Home for the Aged Annu	103,207.00	103,207.00	92,428.00	78,953.00	(13,474.00)	-14.58%
10 350 300 Transfer to Reserves	-	47,390.00	47,390.00	-	47,390.00	-100%
10 350 400 Capital Expenditure	-	-	-	-	-	-
389,405.00	390,081.00	425,847.00	425,848.36	368,768.00	(57,079.00)	-13.40%
Total Social Services Expenditures						
Recreation Department						
Revenue						
11 103 527 Other Grants - Federal - Minerva Park	-	-	-	1,000.00	1,000.00	-
11 103 527 Other Grants - Federal - Swim Grant	-	300.00	-	-	-	-
11 104 547 Recreation Revenue - T-Ball	300.00	800.00	-	1,200.00	1,200.00	-
11 104 548 Recreation Revenue - Swim Program	1,200.00	800.00	-	1,200.00	1,200.00	-
11 104 549 Recreation Revenue - Other	1,800.00	1,200.00	-	1,000.00	1,000.00	-
11 104 549 Recreation Revenue - Dances	1,000.00	1,200.00	-	1,000.00	1,000.00	-

Township of McKellar
2022 Proposed Budget-Version 7

	2019 Budget	Budget 2020	Budget 2021	Estimated Balance As of Dec. 31, 2021	Budget 2022	2021-2022 Budget Variance	% Change
11 104 549 Recreation Revenue - Movie Night Programs	300.00	200.00	300.00		300.00	-	
11 104 549 Recreation Revenue - Comedy Night Event		400.00				-	
11 104 549 Recreation Revenue-2 Fish & Fun Days	200.00				200.00	200.00	
11 104 549 Recreation Revenue -Special Events					400.00	400.00	
11 104 549 Recreation Revenue -Baseball					300.00	300.00	
11 104 549 Recreation Revenue -Open Mic Night Program	300.00						
11 104 549 Recreation Revenue -Pioneer School Program	3,000.00						
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							
	(8,100.00)	(2,900.00)	(300.00)	-	(4,400.00)	(4,100.00)	1367%

Transfer from Reserve

11 104 585 Transfer from Reserve - Parkland	10,850.00						
11 104 586 Transfer from Reserve - Recreation Committee							
11 104 586 Transfer from Reserve - Recreation-Fund Raising							

	5,000.00						
	(5,000.00)	(10,850.00)					
Total Recreation Revenue	(13,100.00)	(13,750.00)	(300.00)	-	(4,400.00)	(4,100.00)	1367%

Expenses

11 361 001 Salaries-Swim Program	3,200.00	3,800.00					
11 361 004 Payroll Overhead - CPP, EI, RRSP, WSIB,	250.00	500.00					
11 361 011 Swim Program-Advertising	250.00						
11 361 024 Swim Program-Miscellaneous	300.00		4,200.00		5,000.00	800.00	19%
11 361 024 Swim Program-Material & Supplies	200.00						
11 360 025 Entertainment costs	800.00	300.00		533.42			
11 360 024 Miscellaneous	8,050.00						
11 360 129 Recreation Programs	1,200.00						
11 360 129 Recreation Programs-Fish Derby Event	600.00	800.00					
11 360 129 Recreation Programs-Christmas Event	150.00	150.00					
11 360 129 Recreation Programs-Baseball						300.00	-100%
11 360 129 Recreation Programs-Dances	1,700.00	1,700.00			2,000.00	300.00	233%
11 360 129 Recreation Programs-Halloween	150.00	150.00			500.00	350.00	50%
11 360 129 Recreation Programs-Badminton	200.00	200.00			300.00	100.00	
11 360 129 Recreation Programs-Skate/Hockey	100.00	100.00			100.00	-	
11 360 129 Recreation Programs-Exercise/Seniors	50.00	50.00			50.00	-	
11 360 129 Recreation Programs-Special Events	1,200.00	2,000.00		1,000.00	1,000.00	600.00	
11 360 129 Recreation Programs-2 Fish & Fry					600.00		
11 360 129 Recreation Programs-Movie Nights	1,000.00	1,000.00		1,000.00	1,000.00	-	
11 360 129 Recreation Programs-Balsam Trail	600.00	600.00		3,000.00	1,000.00	(2,000.00)	-67%
11 360 129 Recreation Programs-General Advertising	1,900.00	800.00		1,000.00	1,000.00	-	
11 360 129 Recreation Programs-Open Mic Night Program	300.00	200.00		800.00			
11 360 129 Recreation Programs-Youth Room		200.00					
11 360 129 Recreation Programs-PickleBall Program		200.00					
11 360 127 Donations to Groups-Volunteer							
11 360 130 Equipment Purchases-Indoor Pickle Ball Equipment	400.00	400.00			2,000.00	(800.00)	-100%
11 360 132 T-Ball Program	500.00	500.00			400.00	2,000.00	-100%
11 360 138 Pioneer School Program						400.00	-100%

Township of McKellar
2022 Proposed Budget-Version 7

	2019 Budget	Budget 2020	Budget 2021	Estimated Balance As of Dec.31,2021	Budget 2022	2021-2022 Budget Variance	% Change
11 361 145 Materials & Supplies	100.00	-	-	-	-	-	-
11 360 300 Transfer to Reserves	-	-	-	-	-	-	-
Transfer to Reserve							
11 360 300 Transfer to Reserves-Recreation Reserve	23,100.00	13,750.00	13,150.00	533.42	15,750.00	2,600.00	19.8%
	5,000.00	5,000.00					
	5,000.00	5,000.00					
Total Recreation Expenses	28,100.00	18,750.00	13,150.00	533.42	15,750.00	2,600.00	0.20

Parks & Facilities

11 104 586 Revenue							
Transfer from Reserve - Recreation					3,500.00	3,500.00	19.77%
Expenses							
11 360 001 Salaries	42,500.00	45,000.00	45,000.00	30,970.50	45,000.00	-	-
11 360 004 Payroll Overhead - CPP, EI, RRSP, WSIB,	8,500.00	8,000.00	8,000.00	5,987.85	8,000.00	-	-
11 360 005 Employee Benefits	1,500.00	2,000.00	2,200.00	2,941.72	2,200.00	-	-
11 360 008 Hydro	700.00	400.00	400.00	387.19	400.00	-	-
11 360 011 Advertising	700.00	700.00	500.00	-	1,000.00	500.00	100%
11 360 014 Insurance	500.00	500.00	-	-	-	-	-
11 360 015 Courses & Training	150.00	-	-	-	-	-	-
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	2,000.00	1,400.00	1,400.00	-	1,400.00	-	-
11 360 131 Skating Rink Maintenance	1,000.00	500.00	500.00	-	500.00	-	-
11 360 132 T-Ball Program	-	-	-	-	-	-	-
11 360 133 Boat Ramp/Dock Maintenance	1,000.00	5,000.00	4,000.00	2,054.00	4,000.00	-	-
11 360 134 Brownley Clubhouse Maintenance	2,000.00	2,000.00	1,000.00	-	1,000.00	-	-
11 360 135 Trail Development & Maintenance	-	-	-	-	-	-	-
11 360 138 Pioneer School Program	1,200.00	1,200.00	100.00	569.35	500.00	400.00	400%
11 360 141 Fuel - Gas	3,500.00	4,000.00	4,000.00	4,356.81	4,000.00	-	-
11 360 143 Maintenance Costs/Parts	2,900.00	2,000.00	3,000.00	1,459.05	3,000.00	-	-
Tball Benches							
Materials & Supplies	67,000.00	72,850.00	70,100.00	48,726.47	74,500.00	900.00	1.28%

Community Centre

12 104 544 Revenue							
Community Centre User Fees	8,000.00	5,000.00	1,500.00	1,020.83	1,500.00	-	-
12 104 545 Community Centre Lease Payments	-	-	-	250.06	-	-	-
12 104 546 Community Centre Donations	-	100.00	-	-	-	-	-
12 104 547 Recreation Revenue - T-Ball	-	-	-	-	-	-	-
12 104 548 Recreation Revenue - Swim Program	-	-	-	-	-	-	-
12 104 549 Recreation Revenue - Other	-	-	-	-	-	-	-
12 104 585 Transfer from Reserve - Parkland	-	-	-	-	-	-	-
12 104 586 Transfer from Reserve - Recreation	-	-	-	-	-	-	-

	2019 Budget	Budget 2020	Budget 2021	Estimated Balance As of Dec.31,2021	Budget 2022	2021-2022 Budget Variance	% Change
<u>Sesquicentennial Ad Hoc Committee</u>							
<u>Revenue</u>							
Flags					2,000.00	2,000.00	
Tshirts					2,000.00	2,000.00	
Bags					200.00	200.00	
				1,000.00	(4,200.00)	(4,200.00)	
<u>Reserves</u>							
Transfer from Reserve					8,000.00	8,000.00	
					(8,000.00)	(8,000.00)	
Total Revenue -Sesquicentennial Ad Hoc Committee				1,000.00	(12,200.00)	(12,200.00)	
<u>Expenses</u>							
Marketing Ads					500.00	500.00	
Flags					3,025.00	3,025.00	
Logo/Sign/Banner					1,200.00	1,200.00	
Live History					610.00	610.00	
Materials(Tickets,Photos,etc)					1,000.00	1,000.00	
Historical Timeline					500.00	500.00	
Tshirts					2,000.00	2,000.00	
Bags					400.00	400.00	
Miscellaneous					3,000.00	3,000.00	
					12,235.00	12,235.00	
<u>Reserves</u>							
Transfer to Reserve					10,000.00	10,000.00	
					10,000.00	10,000.00	
Total Expenses- Sesquicentennial Ad Hoc Committee					22,235.00	22,235.00	
<u>West Parry Sound Recreation and Cultural Center</u>							
<u>Revenue</u>							
Infrastructre Loan-Received					(775,000.00)	(775,000.00)	
Transfer from Community Centre					(161,635.00)	(161,635.00)	
					(936,635.00)	(161,635.00)	
<u>Expenses</u>							
Levy-Pool-to West Parry Sound Recreation Centre					161,635.00	161,635.00	
Principal & Interest Portion of Debenure(1/2 year)					20,000.00	20,000.00	
					181,635.00	161,635.00	
<u>Reserves</u>							
Transfer to Community Centre					161,635.00	161,635.00	
Transfer to West Parry Sound Rec-pool					613,365.00	613,365.00	
					775,000.00	775,000.00	
Total Expenses West Parry Sound Recreation and Cultural Center					956,635.00	936,635.00	
Total Cultural Services Expenditure	1,000.00	1,000.00	1,000.00	1,000.00	979,870.00	958,870.00	

Township of McKellar
2022 Proposed Budget-Version 7

		Estimated Balance As of Dec.31,2021		2021-2022 Budget		% Change	
2019 Budget	Budget 2020	Budget 2021	Budget 2021	Budget 2022	Budget 2022	Variance	% Change

PUBLIC LIBRARY		Estimated Balance As of Dec.31,2021		2021-2022 Budget		% Change	
2019 Budget	Budget 2020	Budget 2021	Budget 2021	Budget 2022	Budget 2022	Variance	% Change
Revenue							
13 105 596	Library Capital Reserve	-	7,500.00	7,800.00	300.00	4.0%	4.0%
13 381 552	Cost Recovery from Library	(12,200.00)	(7,500.00)	(7,800.00)	(300.00)	4.0%	4.0%
Expenses							
13 381 008	Library - Hydro	5,000.00	4,200.00	4,200.00	-	4.0%	4.0%
13 381 013	Lease Payments - Library	7,000.00	7,500.00	7,800.00	300.00	4.0%	4.0%
13 381 014	Insurance - Library	500.00	530.00	530.00	-	5.0%	5.0%
13 381 030	Municipal Funding to Library	39,000.00	45,021.00	47,284.00	2,263.00	5.0%	5.0%
		46,500.00	57,251.00	59,814.00	2,563.00	4.5%	4.5%
Historical Committee Program							
Revenue							
13 104 552	Historic Comm Fund Raising	300.00	332.00	300.00	300.00	0.0%	0.0%
Expenses							
13 104 579	Donations received for Mtce & Care	(300.00)	(332.00)	50,000.00	50,000.00	0%	0%
	Christmas Event			(50,300.00)	(50,300.00)		
	Bake Sales						
	Butter Tart Sales						
	Silent Auction and Spaghetti Dinner						
	Transfer from Reserve - Cultural-Renovation						

Historical Committee Program		Estimated Balance As of Dec.31,2021		2021-2022 Budget		% Change	
2019 Budget	Budget 2020	Budget 2021	Budget 2021	Budget 2022	Budget 2022	Variance	% Change
Expenses							
13 383 011	Advertising	1,000.00	1,800.00	1,800.00	-	83333%	83333%
13 383 024	General Operating and Maintenance	600.00	600.00	50,600.00	50,000.00		
13 383 036	Driving Tour Booklet	800.00	-	-	-		
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	2,000.00	2,000.00	2,000.00	-	0%	0%
13 383 145	Event Materials & Supplies	600.00	600.00	600.00	-	0%	0%
13 380 300	Transfer to Reserves	7,000.00	5,000.00	55,000.00	50,000.00	1000%	1000%
Transfer to Reserve							
13 380 300	Historical Committee Reserve-St.Stephen/Hemlock	-	5,296.14	-	-	-	-
		-	5,296.14	-	-	-	-
Total Historical Committee Expenses							
		7,000.00	5,332.00	55,000.00	50,000.00	10.00	10.00

Planning Department		Estimated Balance As of Dec.31,2021		2021-2022 Budget		% Change	
2019 Budget	Budget 2020	Budget 2021	Budget 2021	Budget 2022	Budget 2022	Variance	% Change
Revenue							
14 104 533	Site Plan Applications	550.00	100.00	100.00	100.00	-	0%
14 104 534	Zoning Compliance Letters	600.00	450.00	450.00	450.00	-	0%
14 104 535	Planning Fees - Official Plan	-	-	-	-	-	0%
14 104 536	Planning Fees - Zoning	3,300.00	7,636.87	3,300.00	3,300.00	-	0%
14 104 537	Planning Fees - Committee of Adjustment	750.00	9,131.48	3,000.00	3,000.00	-	0%
		(1,250.00)	(8,850.00)	(6,850.00)	(6,850.00)		
Reserve							
	Transfer from surplus-To hire new planner or Consultant			(16,000.00)	(16,000.00)		

	2019 Budget	Budget 2020	Budget 2021	Estimated Balance As of Dec.31,2021	Budget 2022	2021-2022 Budget Variance	% Change
	(1,250.00)	(8,950.00)	(6,850.00)	(18,210.35)	(22,850.00)	(16,000.00)	234%

Total Planning Department Revenue

Expenses	2019 Budget	Budget 2020	Budget 2021	Estimated Balance As of Dec.31,2021	Budget 2022	2021-2022 Budget Variance	% Change
14 400 020 Professional Services - Legal	5,000.00	5,000.00	10,000.00	32,869.79	35,000.00	25,000.00	250.0%
14 400 021 Planning Consultant Services Planner	25,000.00	25,000.00	30,000.00	30,655.86	-	(30,000.00)	-100.0%
					38,000.00	38,000.00	
					8,360.00	8,360.00	
14 400 030 West Parry Sound Geography Network Annual Overhead	8,500.00	8,500.00	8,500.00	9,150.00	10,500.00	2,000.00	23.5%
14 410 030 Parry Sound Area Planning Board Annual L	7,000.00	7,000.00	5,000.00	5,000.00	5,000.00	-	0.0%
	45,500.00	45,500.00	53,500.00	77,675.65	96,860.00	43,360.00	81.0%
Total Planning Department Expenses	45,500.00	45,500.00	53,500.00	77,675.65	96,860.00	43,360.00	81.05%

Business Development

Revenue	2019 Budget	Budget 2020	Budget 2021	Estimated Balance As of Dec.31,2021	Budget 2022	2021-2022 Budget Variance	% Change
14 104 540 Website Business Directory	-	1,300.00	-	-	-	-	-
14 104 540 McKellar Business Directory Fee	-	-	5,000.00	5,000.00	5,000.00	-	-
14 104 550 Transfer from EDC Committee Reserve	12,000.00	12,000.00	12,000.00	13,200.00	13,200.00	1,200.00	10.0%
14 104 597 High Speed Internet Telecommunications R	(12,000.00)	(13,300.00)	(17,000.00)	(18,200.00)	(18,200.00)	(1,200.00)	7.1%
	3,418.00	3,500.00	3,500.00	-	-	(3,500.00)	-100.0%
14 420 017 McKellar Business Directory	900.00	975.00	900.00	-	-	(900.00)	-100.0%
14 420 260 Chamber of Commerce donation	-	-	-	-	-	-	-
14 420 261 Parry Sound Industrial Park	-	-	-	-	-	-	-
14 420 262 Economic Development	6,250.00	6,250.00	6,250.00	11,750.00	6,250.00	(5,000.00)	-100.0%
14 420 263 CIINO Membership	10,568.00	10,725.00	15,650.00	11,750.00	6,250.00	(9,400.00)	-60.1%
<u>Transfer to Reserve</u>	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00	-	0.0%
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%
Total Business Development Expenses	22,568.00	22,725.00	27,650.00	23,750.00	18,250.00	(9,400.00)	-34.00%

McKellar Market

Revenue	2019 Budget	Budget 2020	Budget 2021	Estimated Balance As of Dec.31,2021	Budget 2022	2021-2022 Budget Variance	% Change
14 104 539 McKellar Market Vendor Fees	-	3,150.00	3,300.00	6,680.00	6,000.00	2,700.00	81.8%
	-	3,150.00	(3,300.00)	(6,680.00)	(6,000.00)	(2,700.00)	81.8%
	-	12,480.00	15,637.99	16,790.14	16,263.51	625.52	4.0%
14 420 001 McKellar Market Salaries	-	1,373.00	1,814.00	1,922.13	1,951.62	137.62	7.6%
14 420 004 Mktk Payroll Overhead - CPP, EI, WSIB, E	-	-	-	-	1,000.00	1,000.00	-
14 420 011 Advertising	-	-	-	-	-	-	-
14 420 030 Contracted Services/Annual Levy	-	-	-	-	-	-	-
14 420 050 Donation/Honourarium	-	-	-	-	-	-	-
14 420 054 Donation-Agricultural Society	8,745.00	2,300.00	3,050.00	1,145.20	3,050.00	-	-
14 420 262 McKellar Market Expenses	8,745.00	16,153.00	20,501.99	19,857.47	22,265.13	1,763.14	8.60%

	2019 Budget	Budget 2020	Budget 2021	Estimated Balance As of Dec.31,2021	Budget 2022	2021-2022 Budget Variance	% Change
Total Operating Expenses	3,709,442.00	3,809,491.00	4,361,541.16	3,863,988.54	5,179,701.39	818,160.23	18.76%

Total Revenue	(5,122,021.00)	(5,036,403.00)	(4,807,503.43)	(5,007,618.70)	(5,801,173.64)	(993,670.21)	20.67%
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Investment in infrastructure as per assets management plan

Available for Capital	(1,226,912.00)	(445,962.27)	(1,143,630.16)	15,186.00	(606,286.24)		
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Township of McKellar

CAPITAL BUDGET

	G/L	Description	<u>Budget 2022</u>
<u>CAPITAL REVENUE</u>			
Ontario Community Investment Fund (OCIF)	02- 103	527 Ontario Community Investment Fund (OCIF)	(149,500.00)
Federal Gas Tax	02 103	526 Federal Gas Tax Program - AMO	(84,889.17)
NORD Grant -Northern Ontario Resource Development Fund			<u>(218,657.86)</u>
TOTAL Capital Revenue from Grants & others			(453,047.03)
<u>REVENUE - Transfers From Reserve</u>			
Transfer from Reserve - Roads Capital Equipment/Vehicle Res	06 104	582 Transfer from Reserve - Roads	(90,000.00)
Transfer from Reserve - Parks		Transfer from Parkland Fund-Boat Launch Study	(10,000.00)
Transfer form Roads Capital Construction Reserve		Capital Construction Reserve	(50,120.00)
Transfer from Township-Surplus		Transfer from Surplus	(130,174.59)
			<u>(280,294.59)</u>
TOTAL TRANSFER FROM RESERVE			(280,294.59)
TOTAL CAPITAL REVENUE			(733,341.62)
<u>CAPITAL EXPENDITURES</u>			
<u>Environmental Services</u>			
Purchase of Food Cyclor		Food Cyclor-50 Households	-
			<u>-</u>
<u>Health Services</u>			
Capital - Whitestone Nursing Station	09 335	403 Capital - Equipment	-
			<u>-</u>
<u>Transportation Capital</u>			
Boat Launch Study	06 200	021 Consultant Services	30,000.00
			<u>30,000.00</u>
<u>Transportation Capital</u>			
4X4 Pick up	06 104	582 Transfer from Reserve - Roads	90,000.00
			<u>90,000.00</u>
<u>Tait Island</u>			
Tait Island-Miscellaneous	06 684	024 Miscellaneous	113,750.00
Tait Island-Material & Supplies	06 684	145 Materials & Supplies	164,600.00
			<u>278,350.00</u>
<u>Inn Road</u>			
Inn Road-Miscellaneous	06 635	024 Miscellaneous	36,000.00
Inn Road-Material & Supplies	06 635	145 Materials & Supplies	51,620.00
			<u>87,620.00</u>
<u>Balsam Road</u>			
Balsam Road-Miscellaneous	06 605	024 Miscellaneous	85,000.00
Balsam Road-Material & Supplies	06 605	145 Materials & Supplies	115,000.00
			<u>200,000.00</u>
<u>Inholme</u>			
Inholme-Miscellaneous	06 700	024 Miscellaneous	5,000.00
Inholme-Materials & Supplies	06 700	145 Materials & Supplies	20,000.00
			<u>25,000.00</u>
<u>MicroSeal</u>			
BroadBent Road			73,000.00
Blackwater Road			70,000.00
			<u>143,000.00</u>
TOTAL CAPITAL PROJECTS			<u>853,970.00</u>

CAPITAL BUDGET

	G/L	Description	<u>Budget 2022</u>
<u>EXPENDITURES - Transfers To Reserve</u>			
Transfer to Reserves - Fire Department Vehicle/Equipment	03 150 300	Transfer to Reserves	50,000.00
Transfer to Reserves - Building Dept - Vehicle Replacement	04 170 300	Transfer to Reserves	6,000.00
Transfer to Reserves - Transportation Equipment/Vehicle	06 228 300	Transfer to Reserves	200,000.00
Transfer to Cemetery Reserve	09 335 300	Transfer to Reserves	1,000.00
Transfer to Reserves - Community Centre	12 370 300	Transfer to Reserves	10,000.00
Transfer to Reserve- Construction			218,657.86
TOTAL TRANSFER TO RESERVES			485,657.86
TOTAL CAPITAL EXPENDITURES			1,339,627.86
TOTAL PRELIMINARY CAPITAL REVENUE			(733,341.62)
TOTAL PRELIMINARY CAPITAL EXPENDITURES			1,339,627.86
Additional Funding Required			606,286.24
			- 0.00

Estimated Reserve for 2022
Version 7

DEPT	RESERVES	ESTIMATED 2021 BALANCE	2022 Transfer From (DRAW on) RESERVE	2022 Transfer to RESERVE	ESTIMATED 2022 BALANCE
MANDATORY ADMIN	Working Fund Reserve	163,961.34			163,961.34
FIRE	General Admin Reserve	5,000.00			5,000.00
FIRE	Fire Department Forest Fire Reserve	14,000.00		2,000.00	16,000.00
BUILDING	Fire Department Vehicle Reserve	52,734.51		50,000.00	102,734.51
BUILDING	Building Department Reserve	36,162.72		6,000.00	42,162.72
BUILDING	Building Department Surplus	90,000.00	24,000.00		66,000.00
PUBLIC WORKS	Roads Capital Equipment/Vehicle Reserve	320,628.35	90,000.00	200,000.00	430,628.35
PUBLIC WORKS	Roads Capital Construction Reserve	85,970.00	72,720.00	218,657.86	231,907.86
PUBLIC WORKS	Roads Capital Building Reserve	100,000.00			100,000.00
WASTE MGMT	Transfer Site Reserve	11,086.11			11,086.11
HEALTH	Health Care Reserve	88,967.95			88,967.95
CULTURE	Cultural Reserve	139,750.00	50,000.00		89,750.00
CULTURE	Sesquicentennial Ad Hoc Committee	0.00	8,000.00	10,000.00	2,000.00
CULTURE	West Parry Sound Recreation and Cultural Center	0.00	161,635.00	775,000.00	613,365.00
HISTORICAL	Historical Committee Reserve	17,247.96			17,247.96
HISTORICAL	Historical Committee Reserve - St. Stephen's (from Surplus)	11,924.09			11,924.09
COMM CTRE	Community Centre Reserve	220,469.11	166,635.00	171,635.00	225,469.11
RECREATION	Recreation Reserve	40,223.72	3,500.00		36,723.72
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			1,046.24
EC DEV	REDAC Reserve	13,024.69			13,024.69
FUND	High Speed Internet Telecommunications Reserve	36,000.00		12,000.00	48,000.00
FUND	PARKLAND FUND	28,290.83	10,000.00		18,290.83
FUND	AMO GAS TAX FUND - Mandatory Reserve Fund	14,418.10	84,889.10	70,471.00	-
FUND	CEMETERY RESERVE FUND	26,510.69		1,000.00	27,510.69
FUND	VETERAN'S FUND	5,510.56		1,000.00	6,510.56
FUND	INVESTMENT IN INFRASTRUCTURE & ASSETS	25,493.91		15,186.00	40,679.91
	TOTAL RESERVES	1,556,264.05	671,379.10	1,532,949.86	2,417,834.81

2022 Residential tax rate = Total Levy/Total weighted Assessment

Assessment Code	Property Class	Tax Ratio	Assessed Values as per ROLL	Weighted Assessment	MUNICIPAL		EDUCATIONAL REGULATED RATES		TAX RATE X CURRENT	
					MUNICIPAL Tax Rate	Tax Levy	EDUCATIONAL Tax Rates	\$\$ Levy	COMBINED Tax Rate	Tax Levy
RT EP	Residential Taxable Full English Public	1.00000000	639,434,606.00	\$ 639,434,606.00	0.00538789	\$ 3,445,200.86	0.00153000	\$ 978,334.95	0.00691789	\$ 4,423,535.81
RT ES	Residential Taxable English Separate	1.00000000	35,340,503.00	\$ 35,340,503.00	0.00538789	\$ 190,410.61	0.00153000	\$ 54,070.97	0.00691789	\$ 244,481.58
RT FS	Residential Taxable French Separate	1.00000000	-	\$ -	0.00538789	\$ -	0.00153000	\$ -	0.00691789	\$ -
RT FP	Residential Taxable French Public	1.00000000	179,000.00	\$ 179,000.00	0.00538789	\$ 964.43	0.00153000	\$ 273.87	0.00691789	\$ 1,238.30
CT	Commercial Taxable Full Support	1.10000000	2,360,400.00	\$ 2,596,440.00	0.00592667	\$ 13,989.32	0.00880000	\$ 20,771.52	0.01472667	\$ 34,760.84
XT	Commercial (New Construction) Taxable Full No Support	1.10000000	316,000.00	\$ 347,600.00	0.00592667	\$ 1,872.83	0.00880000	\$ 2,780.80	0.01472667	\$ 4,653.63
IH	Industrial Taxable Full Shared Payment in Lieu No Support	1.10000000	20,000.00	\$ 22,000.00	0.00592667	\$ 118.53	0.00880000	\$ 176.00	0.01472667	\$ 294.53
IT	Industrial Taxable Full No Support	1.10000000	26,700.00	\$ 29,370.00	0.00592667	\$ 158.24	0.00880000	\$ 234.96	0.01472667	\$ 393.20
FT	Farm Taxable Full English Public	0.25000000	2,235,800.00	\$ 558,950.00	0.00134697	\$ 3,011.56	0.00038250	\$ 855.19	0.00172947	\$ 3,866.75
TT EP	Managed Forests Taxable Full English Public	0.25000000	2,159,100.00	\$ 539,775.00	0.00134697	\$ 2,908.25	0.00038250	\$ 825.86	0.00172947	\$ 3,734.10
	Total Taxable Assessment		\$ 682,072,109.00	\$ 679,048,244.00		\$ 3,658,634.64		\$ 1,058,324.12		\$ 4,716,958.75

Assessment Code	Property Class	Tax Ratio	Assessed Values as per ROLL	Weighted Assessment	MUNICIPAL Tax Rate	Tax Levy	EDUCATIONAL Tax Rates	\$\$ Levy	COMBINED Tax Rate	Tax Levy
CF	Commercial Payment in Lieu Full No Support (retained by Municipality)	1.10000000	24,500.00	\$ 26,950.00	0.00592667	\$ 145.20	0.00880000	\$ 215.60	0.014727	\$ 360.80
CG	Commercial Payment in Lieu General	1.10000000	138,100.00	\$ 151,910.00	0.00592667	\$ 818.47	0.00980000	\$ 1,353.38	0.015727	\$ 2,171.85
	Total Payment in Lieu		\$ 549,500.00	\$ 565,760.00		\$ 3,048.25		\$ 2,160.94		\$ 5,209.19

Exempt from Taxation	Exempt No Support	TOTAL ASSESSMENT AS PER ROLL	TOTAL MUNICIPAL LEVY	TOTAL EDUCATION LEVY	TOTAL ASSESSMENT AS PER ROLL
		\$ 690,142,609.00	\$ 687,135,004.00	\$ 3,661,682.89	\$ 1,060,485.05

2022 Residential Tax Increase Impact

2022

Assessment	Muni.Tax Rate	Edu.Tax Rate	Total Tax Rate
	0.005387886	0.0015300	0.006917886
\$100,000	538.79	153.00	691.79
\$200,000	1,077.58	306.00	1,383.58
\$300,000	1,616.37	459.00	2,075.37
\$400,000	2,155.15	612.00	2,767.15

2021

	Muni.Tax Rate	Edu.Tax Rate	Total Tax Rate
	0.00515094	0.00153	0.00668094
\$100,000	515.09	153.00	668.09
\$200,000	1,030.19	306.00	1,336.19
\$300,000	1,545.28	459.00	2,004.28
\$400,000	2,060.38	612.00	2,672.38

Increase in Municipal Tax 2022VS 2021

\$100,000	23.69	4.60%
\$200,000	47.39	4.60%
\$300,000	71.08	4.60%
\$400,000	94.78	4.60%