

# CORPORATION OF THE TOWNSHIP OF MCKELLAR

March 1, 2024 – 2:00 p.m.

## AGENDA

**Topic: Special Meeting of Council – Budget No. 1**

**Time: March 1, 2024 2:00 P.M.**

**Join Zoom Meeting**

<https://us06web.zoom.us/j/84702552204>

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

**24-104**  
**2024-18**

**1<sup>st</sup> Resolution**  
**1<sup>st</sup> 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 2024 Budget, Review & Discussion
- 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 2024-18 - Confirming the Proceedings of Council
- 28. ADJOURNMENT**

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

1. Please try to sign in between 1:50 p.m. to 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 in 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 2024

## **Introduction**

In accordance with the Municipal Act Section 2001, S.O.2001,c.25, Section 290, it is mandatory for the Township of McKellar to have an approved budget that includes estimates of all the sums required for the municipality throughout the year.

This process of compiling the annual budget requires the participation of staff at various levels from across the organization. The budget preparation process starts with the respective department heads reviewing the previous year's budget and proposing any necessary amendments.

The first budget meeting usually involves an overview of several financial factors that are likely to impact the upcoming budget. These factors may include inflation, demand and supply fluctuations, gas/fuel prices, current year assessment, anticipated capital projects, levies from external agencies, and other relevant factors.

Once the initial budget meeting is concluded, the department heads further refine their budget proposals, taking into account the feedback received during the meeting. The budget proposals are then reviewed by the senior management team, who assess their feasibility and make any necessary modifications. Finally, the budget is presented to the council for approval.

Throughout the budget preparation process, the Township of McKellar ensures that it adheres to the principles of transparency, accountability, and participation. This approach ensures that the budget is fair, equitable, and reflective of the community's needs and priorities.

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

The Consumer Price Index (CPI) is a measure of the average change in prices paid by consumers for a basket of goods and services. It is a key economic indicator that helps to track the inflation rate, which is the rate at which the general level of prices for goods and services is rising over time.

In Ontario, the CPI is currently at 3.3% as of October 2023, indicating a rise in the cost of living for consumers. This means that the prices of various goods and services, such as food, transportation, housing, and healthcare, are increasing, which can affect the purchasing power of individuals and families.

To keep pace with this increase, salaries are typically adjusted by the same rate to ensure that employees can maintain their standard of living. As such, the CPI serves as an important metric for both businesses and consumers to monitor and respond to changes in the economy.

<b>Main contributors to the 12-month change in the Consumer Price Index</b>	
	<b>October 2022 to October 2023</b>
	<b>% change</b>
<b>Main upward contributors</b>	
Mortgage interest cost	30.50
Rent	8.20
Food purchased from restaurants	5.70
Property taxes and other special charges	4.90
Personal care supplies and equipment	6.70
<b>Main downward contributors</b>	
Gasoline	-7.80
Telephone services	-14.10
Natural gas	-13.10
Air transportation	-19.40
Homeowners' replacement cost	-1.20

Upon a close examination of the table, it is evident that there is a significant disparity between the prices of gasoline or related products and the costs associated with mortgage/rent and property taxes. The data reveals that the prices of gasoline have consistently been on a downward trend each year, while the costs of mortgage/rent and property taxes have been the primary culprits in driving up the CPI. This information is crucial in understanding the current economic landscape and the factors that influence market trends. It is also noteworthy that these findings are in line with our comprehensive report on property tax arrears, which was produced as of December 31, 2023.

### **Interest Rates**

The Township's investments in the bank are currently earning an interest rate of 5.40%, which is a significant increase from the 4.54% rate at the beginning of 2023. This rise in interest rates has resulted in higher income for the Township, as evidenced by the increased investment income earned on savings in 2023.

Despite inflation exceeding the target, the Bank of Canada is expected to begin cutting its policy rate this summer. This decision may be attributed to the belief that shelter inflation is still likely to remain high. Nevertheless, the Township's investments in the bank continue to perform well and generate more income.

## Interest Rate Outlook

F: Forecast by TD Economics, as of January 2024; Forecasts are end-of-period.

Source: Bloomberg, Bank of Canada, Federal Reserve, TD Economics.

Interest Rates	Spot Rate 09-Jan	2023				2024				2025			
		Q1	Q2	Q3	Q4	Q1F	Q2F	Q3F	Q4F	Q1F	Q2F	Q3F	Q4F
<b>CANADA</b>													
Overnight Target Rate	5	4.5	4.75	5	5	5	4.5	4	3.5	3	2.5	2.25	2.3
3-mth T-Bill Rate	5.04	4.34	4.9	5.07	5.04	4.75	4.25	3.75	3.25	2.75	2.38	2.25	2.3
2-yr Govt. Bond Yield	4.04	3.74	4.58	4.87	3.88	4.05	3.85	3.55	3.25	2.95	2.65	2.35	2.4
5-yr Govt. Bond Yield	3.34	3.02	3.68	4.25	3.17	3.35	3.3	3.05	2.85	2.65	2.6	2.6	2.6
10-yr Govt. Bond Yield	3.22	2.9	3.26	4.03	3.1	3.25	3.2	3.1	2.95	2.85	2.85	2.85	2.9
30-yr Govt. Bond Yield	3.14	3	3.08	3.81	3.02	3.2	3.15	3.15	3.15	3.15	3.15	3.15	3.2
10-yr-2-yr Govt Spread	-0.82	-0.8	-1.3	-0.8	-0.8	-0.8	-0.65	-0.5	-0.3	-0.1	0.2	0.5	0.5

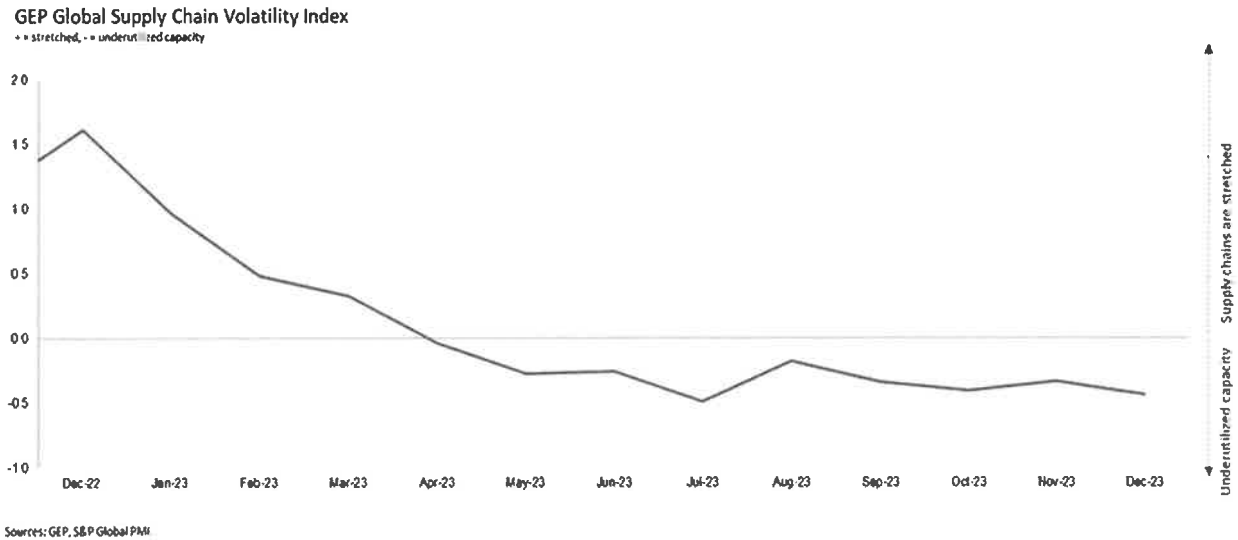
## Supply and Demand

The demand for commodities, raw materials, and components has taken a notable hit in recent times, falling to its lowest point in almost a year. This reflects an ongoing state of weakness in the global economy that has been plaguing major markets worldwide. The implications of this trend are far-reaching, affecting a wide range of industries that rely on these inputs to function effectively.

The reasons for this trend are varied and complex, including the ongoing trade tensions between major economies, geopolitical uncertainties, and slower economic growth in key regions.

Businesses across sectors, including manufacturing, construction, and energy industries, must remain vigilant in their risk management and operational strategies. This will help them to mitigate the potential impact of this trend and stay competitive in an uncertain global economic environment.





**2024 Property Assessment**

The only increases in the assessment will result from new builds or changes to the property that result in an increase or decrease in the property’s assessed value. Below is comparison of 2024 and 2023 property assessments:

**2023 Total Assessment**

\$698,407,609

**2024 Total Assessment**

\$712,238,109

The increase in property assessment is \$13,830,500 or 1.98%. The additional property assessment is due to addition or deletion of dwellings. The additional assessment generated \$76,306.11 in extra revenue multiplying 2023 municipal tax rates to the current property assessment.

## **Socio-Economic Indicator-Population**

As per Census conducted by Statistics Canada, the population of McKellar Township in 2021 is 1,419, an increase of 27.70% from its 2016 population of 1,111. The McKellar population's average age is 54.80 and Median age is 60.40. Therefore, the age demographics of Township requires age- specific programs and services.

To provide better service and according to age demographics of the Township, we need to follow Asset Management Plan. The document is vital in how the Township can manage their own resources effectively and efficiently.

## **Asset Management Plan**

The Asset Management Plan is a foundational document that plays a crucial role in the Township's ongoing and long-term processes. It serves as a guide for making informed investment decisions that benefit the Township's residents. By following this plan, we can enhance the quality of our services and tailor them to meet the needs of the Township's diverse age demographics.

The Asset Management Plan lays out a comprehensive approach to managing the Township's resources in a way that is both effective and efficient. From maintaining public facilities and infrastructure to ensuring the safety and well-being of the Township's residents, this plan provides a roadmap for optimizing our resources while minimizing waste. In short, the Asset Management Plan is an indispensable tool that enables the Township to make the best possible use of its resources for the long-term benefit of its residents.

## **Asphalt Cement Price Index**

The MTO Asphalt Cement Price Index is a tool that is used to track the cost of asphalt cement per tonne required for road construction. It is an important measure because asphalt cement is a critical component in road building, and its price can significantly impact the overall cost of construction. As per the table below, the cost of asphalt cement per tonne has decreased from \$1,182 in January 2023 to \$1,017 in January 2024.

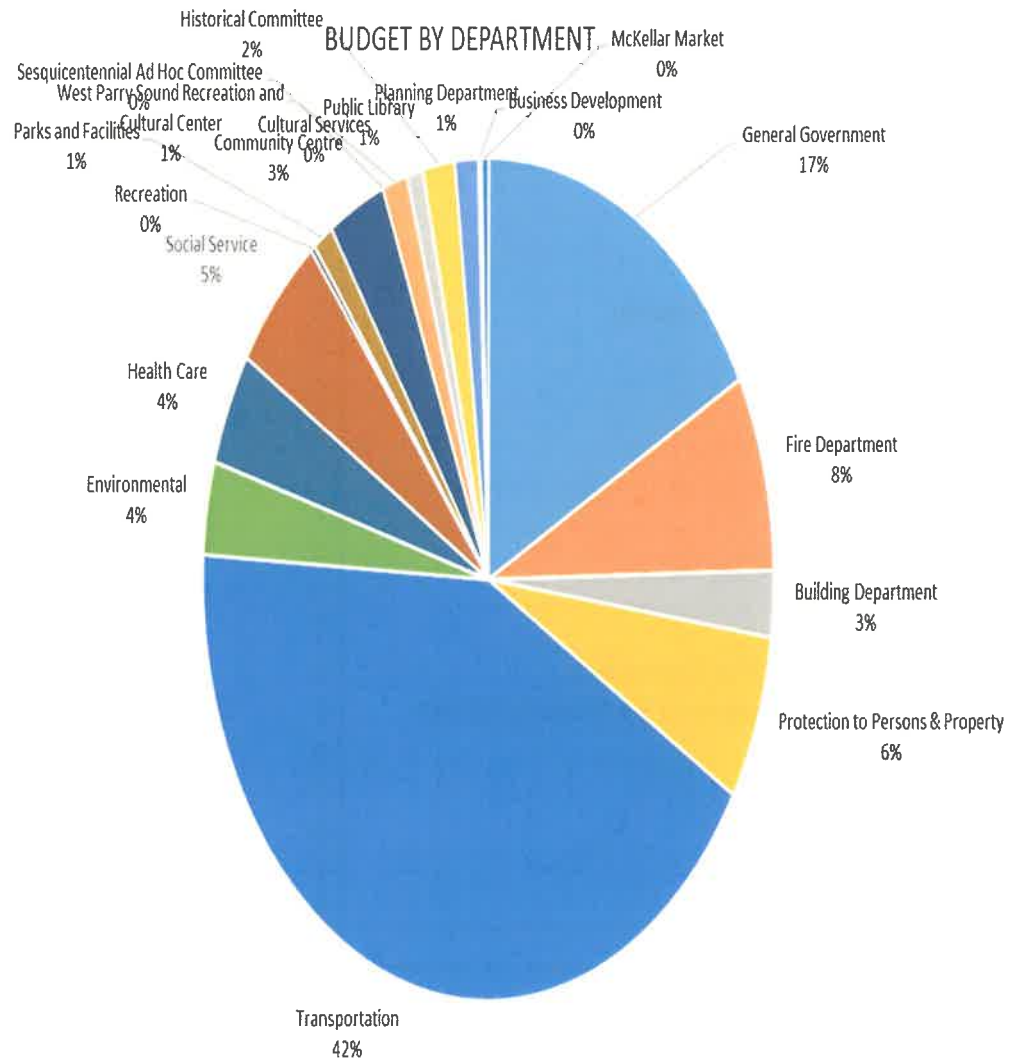
### **MTO AC Price Index**

(Price is listed per tonne of Asphalt Cement)

	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
<b>Jan</b>	<b>\$588.60</b>	<b>\$809.80</b>	<b>\$709.60</b>	<b>\$617.25</b>	<b>\$917.50</b>	<b>\$1,182.00</b>	<b>\$1,017.50</b>
<b>Feb</b>	<b>\$588.60</b>	<b>\$809.80</b>	<b>\$709.60</b>	<b>\$617.25</b>	<b>\$917.50</b>	<b>\$1,182.00</b>	
<b>Mar</b>	<b>\$657.00</b>	<b>\$826.40</b>	<b>\$767.25</b>	<b>\$732.00</b>	<b>\$1,065.45</b>	<b>\$1,138.00</b>	
<b>Apr</b>	<b>\$689.50</b>	<b>\$850.25</b>	<b>\$757.00</b>	<b>\$749.80</b>	<b>\$1,156.00</b>	<b>\$1,174.00</b>	
<b>May</b>	<b>\$713.75</b>	<b>\$860.00</b>	<b>\$729.00</b>	<b>\$781.50</b>	<b>\$1,270.00</b>	<b>\$1,199.25</b>	
<b>Jun</b>	<b>\$761.80</b>	<b>\$872.00</b>	<b>\$711.00</b>	<b>\$819.00</b>	<b>\$1,356.00</b>	<b>\$1,216.80</b>	
<b>Jul</b>	<b>\$828.50</b>	<b>\$864.00</b>	<b>\$705.60</b>	<b>\$862.60</b>	<b>\$1,394.00</b>	<b>\$1,158.00</b>	
<b>Aug</b>	<b>\$873.60</b>	<b>\$836.60</b>	<b>\$716.25</b>	<b>\$891.00</b>	<b>\$1,380.00</b>	<b>\$1,103.25</b>	
<b>Sep</b>	<b>\$880.50</b>	<b>\$807.75</b>	<b>\$688.75</b>	<b>\$893.50</b>	<b>\$1,324.80</b>	<b>\$1,089.00</b>	
<b>Oct</b>	<b>\$870.00</b>	<b>\$787.00</b>	<b>\$662.40</b>	<b>\$904.60</b>	<b>\$1,246.50</b>	<b>\$1,063.00</b>	
<b>Nov</b>	<b>\$809.80</b>	<b>\$709.60</b>	<b>\$617.25</b>	<b>\$917.50</b>	<b>\$1,182.00</b>	<b>\$1,017.50</b>	
<b>Dec</b>	<b>\$809.80</b>	<b>\$709.60</b>	<b>\$617.25</b>	<b>\$917.50</b>	<b>\$1,182.00</b>	<b>\$1,017.50</b>	

This reduction in price is an indication of a decline in inflation, which is a positive development for the construction industry. However, it is important to note that despite the reduction, the cost of asphalt cement per tonne in January 2024 is still significantly higher than the price in January 2021, which was \$617.25. This means that road construction is still relatively expensive, and there is a need for continued efforts to keep costs under control.

<b>Township of McKellar</b>		
<b>Proposed Budget Summary</b>		
<b>2024 Proposed Budget Version-1</b>		
<b>Department</b>	<b>REVENUE</b>	<b>EXPENDITURE</b>
General Government	-\$ 1,132,374.00	\$ 1,159,315.90
Fire Department	-\$ 2,160.00	\$ 354,090.00
Building Department	-\$ 158,000.00	\$ 173,142.14
Protection to Persons & Property	-\$ 6,700.00	\$ 428,732.66
Transportation	-\$ 350.00	\$ 1,192,115.00
Environmental	-\$ 40,686.00	\$ 241,698.00
Health Care	\$ -	\$ 292,195.46
Social Service	\$ -	\$ 366,687.00
Recreation	-\$ 6,550.00	\$ 17,850.00
Parks and Facilities	-\$ 3,000.00	\$ 77,300.00
Community Centre	-\$ 1,500.00	\$ 60,350.00
Cultural Services	\$ -	\$ -
Sesquicentennial Ad Hoc Committee	-\$ 81.87	\$ 81.87
West Parry Sound Recreation and Cultural Center	-\$ 58,007.12	\$ 96,678.54
Public Library	-\$ 7,800.00	\$ 62,300.00
Historical Committee	-\$ 300.00	\$ 5,500.00
Planning Department	-\$ 13,600.00	\$ 90,500.00
Business Development	-\$ 13,200.00	\$ 12,000.00
McKellar Market	-\$ 12,000.00	\$ 27,968.68
<b>TOTAL OPERATING</b>	<b>-\$ 1,456,308.99</b>	<b>\$ 4,658,505.24</b>
<b>TOTAL CAPITAL</b>	<b>-\$ 1,204,838.59</b>	<b>\$ 2,110,009.87</b>
	<b>Budget</b>	
<b>SCHEDULE OF RESERVES</b>	<b>Transfer From</b>	<b>Transfer To</b>
Total	\$ 691,911.17	\$ 474,978.95
MUNICIPAL LEVY for OPERATING Budget		\$ 3,202,196.25
MUNICIPAL LEVY for CAPITAL Projects Covered by Levy		\$ 905,171.28
INVESTMENT IN INFRASTRUCTURE & ASSETS		\$ 56,207.95
		<b>\$ 4,163,575.48</b>
2023 Tax Levy		3,915,941.47
2024 Growth Related Tax		76,306.11
6.323% Tax increase		171,327.90
<b>Total Levy</b>		<b>4,163,575.48</b>



- General Government
- Fire Department
- Building Department
- Protection to Persons & Property
- Transportation
- Environmental
- Health Care
- Social Service
- Recreation
- Parks and Facilities
- Community Centre
- Cultural Services
- Sesquicentennial Ad Hoc Committee
- West Parry Sound Recreation and Cultural Center
- Public Library
- Historical Committee
- Planning Department
- Business Development
- McKellar Market

## Budget 2024

### Operating Budget

The proposed budget for the upcoming fiscal year includes a detailed plan to increase municipal tax rates by **6.323%**. This rate increase is aimed at generating new revenue for the local government to fund various upcoming projects and ensure the smooth functioning of essential services. It is important to note that the proposed **6.323%** increase in municipal tax rates is not the same as the net effect on the average ratepayer.

The net effect is calculated by adding the education tax rates to the municipal tax rates and compare with previous year taxes, the net increase is **3.38%**. This means that the average ratepayer will see a **3.38%** increase in their tax bill, which is equivalent to **\$24.44** per **\$100,000** of assessment. However, the proposed budget plan aims to strike a balance between generating new revenue and ensuring that the tax burden on ratepayers remains manageable.

The following municipal rates have been discussed in detail by different municipalities as a part of their budget planning and financial management. The rates are subject to change based on various factors including economic conditions, infrastructure development, and community needs.

<u>Municipality Name</u>	<u>Proposed Municipality Rate</u>
Township of Whitestone	8.2000%
Municipality of McDougall	6.3300%
Seguin Township	6.3970%
Township of Muskoka Lakes	14.300%

**Township of McKellar  
2024 Residential Tax Increase Impact  
2024**

<b>Assessment</b>	<b>Muni.Tax Rate</b>	<b>Edu.Tax Rate</b>	<b>Total Tax Rate</b>
	0.00593982	0.0015300	0.007470
\$100,000	593.98	153.00	746.98
\$200,000	1,187.96	306.00	1,493.96
\$300,000	1,781.94	459.00	2,240.94
\$400,000	2,375.93	612.00	2,987.93

**2023**

	<b>Muni.Tax Rate</b>	<b>Edu.Tax Rate</b>	<b>Total Tax Rate</b>
	0.005695398	0.0015300	0.007225398
\$100,000	569.54	153.00	722.54
\$200,000	1,139.08	306.00	1,445.08
\$300,000	1,708.62	459.00	2,167.62
\$400,000	2,278.16	612.00	2,890.16

**Overall Impact on our Tax bill(Municipal & Education)  
2024 VS 2023**

	<b>Increase in Municipal Levy</b>	<b>Increase in Education Levy</b>	<b>Overall Impact</b>
\$100,000	24.44	-	3.38%
\$200,000	48.88	-	3.38%
\$300,000	73.33	-	3.38%
\$400,000	97.77	-	3.38%

Township of McKellar  
Tax Rate 2024-Version-1

Assessment Code	Property Class	Tax Ratio	Assessed Values as per Roll Book	Weighted Assessment	Municipal Tax Rate	Municipal Levy	Education Tax Rates	Educational Levy	Combined Tax Rate	Total Tax Levy
RT EP	Residential Taxable Full English Public	1.00000	660,308,612.00	\$ 660,308,612.00	0.00593982	\$ 3,922,112.03	0.00153000	\$1,010,272.18	0.00746982	\$ 4,932,384.21
RT ES	Residential Taxable English Separate	1.00000	\$ 35,275,280.00	\$ 35,275,280.00	0.00593982	\$ 209,528.69	0.00153000	\$ 53,971.18	0.00746982	\$ 263,499.87
RT FS	Residential Taxable French Separate	1.00000	\$ -	\$ -	0.00593982	\$ -	0.00153000	\$ -	0.00746982	\$ -
RT FP	Residential Taxable French Public	1.00000	\$ 735,017.00	\$ 735,017.00	0.00593982	\$ 4,365.87	0.00153000	\$ 1,124.58	0.00746982	\$ 5,490.44
CT	Commercial Taxable Full Support	1.10000	\$ 3,134,200.00	\$ 3,447,620.00	0.00653380	\$ 20,478.23	0.00880000	\$ 27,580.96	0.01533380	\$ 48,059.19
XT	Commercial (New Construction) Taxable Full No Support	1.10000	\$ -	\$ -	0.00653380	\$ -	0.00880000	\$ -	0.01533380	\$ -
IH	Industrial Taxable Full Shared Payment in Lieu No Support	1.10000	\$ 20,000.00	\$ 22,000.00	0.00653380	\$ 130.68	0.00980000	\$ 196.00	0.01633380	\$ 326.68
IT	Industrial Taxable Full No Support	1.10000	\$ 41,500.00	\$ 45,650.00	0.00653380	\$ 271.15	0.00880000	\$ 365.20	0.01533380	\$ 636.35
FT	Farm Taxable Full English Public	0.25000	\$ 2,227,200.00	\$ 556,800.00	0.00148495	\$ 3,307.29	0.00038250	\$ 851.90	0.00186745	\$ 4,159.19
TT EP	Managed Forests Taxable Full English Public	0.25000	\$ 2,277,200.00	\$ 569,300.00	0.00148495	\$ 3,381.54	0.00038250	\$ 871.03	0.00186745	\$ 4,252.57
<b>Total Taxable Assessment</b>			<b>\$ 704,019,009.00</b>	<b>\$ 700,960,279.00</b>		<b>\$ 4,163,575.48</b>		<b>\$ 1,095,233.02</b>		<b>\$ 5,258,808.50</b>

Payments in Lieu										
RP EP	Residential Payment in Lieu, Full, Taxable Tenant of Province	1.00000	\$ 386,900.00	\$ 386,900.00	0.00593982	\$ 2,298.12	0.00153000	\$ 591.96	0.007470	\$ 2,890.07
CF	Commercial Payment in Lieu Full No Support (retained by Municipality)	1.10000	\$ 24,500.00	\$ 26,950.00	0.00653380	\$ 160.08	0.00980000	\$ 240.10	0.016334	\$ 400.18
CG	Commercial Payment in Lieu General	1.10000	\$ 138,100.00	\$ 151,910.00	0.00653380	\$ 902.32	0.00980000	\$ 1,353.38	0.016334	\$ 2,255.70
<b>Total Payment in Lieu</b>			<b>\$ 549,500.00</b>	<b>\$ 565,760.00</b>		<b>\$ 3,360.51</b>		<b>\$ 2,185.44</b>		<b>\$ 5,545.95</b>

Exempt from Taxation										
E	Exempt No Support	0.00000	\$ 7,669,600.00	\$ 7,669,600.00						
<b>TOTAL ASSESSMENT AS PER ROLL</b>			<b>\$ 712,238,109.00</b>	<b>\$ 709,195,639.00</b>		<b>TOTAL MUNICIPAL LEVY \$ 4,166,935.99</b>		<b>TOTAL EDUCATION LEVY \$ 1,097,418.46</b>		

NOTE:

Municipal Portion of PIL is derived from the EDUCATION LEVY portion of IH and plus the MUNICIPAL LEVY of RPEP, CF and CG

Municipal Portion of PIL	\$ 3,360.51
from Education Levy	\$ 436.10
<b>Municipal Portion of PIL</b>	<b>\$ 3,796.61</b>

Education Summary	
	\$\$ Levy
English Public	\$1,041,886.61
English Separate	\$ 53,971.18
French Public	\$ 1,124.58
French Separate	\$ -
Municipal Portion of Education Levy	\$ 436.10
<b>TOTAL</b>	<b>\$1,097,418.46</b>



## **Operating Revenue**

The following is a detailed report of the operating revenue for the year 2024, which is \$5,619,884.47. This amount is .642% higher than the budget for the year 2023. Below is a highlight of the 2024 operating revenue:

### **Ontario Municipal Partnership Fund:**

The Ontario Municipal Partnership Fund (OMPF) has increased by 1.07% or \$8,100. The OMPF is a program that provides funding to municipalities, particularly those in northern and rural areas. The government is maintaining the overall structure of the \$500 million OMPF program for 2024. The grant supports municipalities in providing vital services to their communities.

### **Administration Revenue:**

The administration revenue has increased by 308.94% or \$279,880. This increase is due to various factors, including higher interest rates on our savings account, which are expected to continue until the summer of this year and will gradually decrease. The investment income from the General Operating Account is projected to be higher than the 2023 budget. Additionally, we are transferring \$162,000 from our Surplus to cover the shortfall. The surplus income will be used to support various programs and initiatives aimed at improving the quality of services provided.

### **Building Permits:**

The revenue from building permits is expected to decrease from \$159,000 in 2023 to \$135,000 in 2024. The expected revenue collected through building permits will be lower than in 2023, primarily due to a slowdown in the construction industry. Despite the reduction, we will continue

to provide quality services to our customers and ensure that all safety measures are adhered to during the construction process.

### **Environmental Protection and Preservation Department:**

The department is expecting to generate a revenue of \$40,686, which is \$1,782 less than the budgeted amount for the year 2023. Stewardship Ontario, a not-for-profit organization, operates the program on behalf of industry, they are responsible for the packaging and printed paper that end up in residential blue boxes. In April 2019, the Minister of the Environment, Conservation and Parks directed RPRA and Stewardship Ontario to transfer the management of the program to plastic and other packaging producers. This is aimed at ensuring that individual producers take responsibility for the materials collected under the program, as stipulated in the Resource Recovery and Circular Economy Act, 2016. The program started transitioning to the new regulatory framework for resource recovery on July 1, 2023, and will continue until December 31, 2025. The new program will become effective from July 1 for our municipality and will generate \$2,201 per month.

### **West Parry Sound Recreation and Cultural Center:**

The Township of McKellar has committed to a contribution of \$723,174.65 towards the \$32 million estimated construction cost of the West Parry Sound Recreation and Cultural Centre. The Township already paid total amount last year by borrowing funds of \$775,000 from Infrastructure Ontario. In order to fulfill its debt payment obligations, the Township's Treasurer conducted a comprehensive analysis of available options, one of which was to utilize the Parks Funds. This option was subsequently confirmed by the Township's auditor. **As per the Planning Act R.S.O 1990 section 42 (15) All money received by the municipality under subsections (6), (6.0.1) and (14) and all money received on the sale of land under subsection (5), less any**

amount spent by the municipality out of its general funds in respect of the land, shall be paid into a special account and spent only for the acquisition of land to be used for park or other public recreational purposes, including the erection, improvement or repair of buildings and the acquisition of machinery for park or other public recreational purposes. 1994, c. 23, s. 25; 2009, c. 33, Sched. 21, s. 10 (10); 2015, c. 26, s. 28 (10).

**Requirement to spend or allocate monies in special account**

(16.1) Beginning in 2023 and in each calendar year thereafter, a municipality shall spend or allocate at least 60 per cent of the monies that are in the special account at the beginning of the year. 2022, c. 21, Sched. 9, s. 12 (18).

The 60% of debt payment will be transferred from Parkland Fund.

**Operating Expenses**

The following is a detailed report of the operating expenses for the year 2024, which is \$4,658,505.24. This amount is 10.49% lower than the budget for the year 2023. Below is a highlight of the 2024 operating expenses:

**Administration:**

The municipality's administrative expenses are comprised of three departments - Council, Clerk, and Treasury. The total budget for 2024 has been adjusted by 4.05% and amounts to \$1,159,315.90 compared to the 2023 budget. The municipality has increased wages by 3.3% to keep up with the rising living costs. Additionally, the overhead costs have increased due to changes in the Canada Pension Plan (CPP)/Employment Insurance (EI) and Workplace Safety and Insurance Board (WSIB). However, the most significant increase has been in the cost of insurance, which has gone

up by 17.02% compared to the previous year due to the rising costs of insurance premiums in the market.

To cover the expenditure related to the AMCTO conferences in spring/fall and the MFOA (Municipal Financial Officers Association) conference, the conference budget has been increased by \$1,000.

Furthermore, consultant expenses have increased by 250% and now new total amount is \$35,000. This is due to the requirement by regulation 588/17, which mandates the preparation of an asset management plan for all assets by July 1st, 2024. The asset management plan should identify the current level of service and the cost of maintaining those assets. The municipality lacks the in-house expertise to prepare the asset management plan, and hence external consultants are required.

The budget for Information Technology has increased by \$25,000. The municipality requires new accounting software to deliver municipal services in a cost-effective manner within an established service level. The current USTI ASYST & TMM municipal software has limitations that are inefficient and unreliable. After joining the Township, the Treasurer and the municipality's staff noticed the issues with Software TMM and ASYST. The TMM software is used to process and produce property taxes, but it is a standalone software that does not integrate with our accounting software ASYST. The TMM software is easy to use, but it is not a secure system, and it does not have the facility to email tax bills. The Treasurer or Admin Assistant has to email the tax bills from their emails. At month end, the Treasurer closes the period in TMM and transfers the property tax balances to the ASYST program through journal entries. The ASYST software also has its issues, as the Council notices in accounts payable reports. During the T4 season, the Treasurer manually

enter individual employees' information in blank T4 slips, as the ASYST program does not print T4s correctly.

In summary, the administration department is taking the necessary steps to improve its services and maintain its assets by investing in new accounting software and hiring external consultants. The increase in expenses reflects the municipality's commitment to providing excellent services to its residents while keeping up with the changing regulatory environment.

### **Fire Department:**

The Fire Department's operating budget has increased by 21.61%, which amounts to \$62,930.10. One of the reasons for this increase is due to the wages of volunteer firefighters being raised by 24.68%. The Fire Department now has more volunteer firefighters who are putting in more hours, which is why the wages have been raised. This increase in volunteer firefighters' hours was discussed in the December 2023 council meeting. The courses and training budget have also increased by 184.09% to train more volunteer firefighters, as per the guidelines set by the Ontario Fire Marshal. This is to ensure that all volunteer firefighters are trained to the highest standards and are able to respond to emergencies in the safest and most effective way possible. The Fire Chief provided an explanation for this significant increase in budget. The Fire Department has seen an increase in the number of emergency calls, which has led to an increase in the demand for trained volunteer firefighters. The Fire Chief believes that the increase in funding will help ensure that the Fire Department has the necessary resources to respond to emergencies quickly and effectively.

## **Building Department:**

The building department budget for the year 2024 is increased by 4.59%, resulting in an increase of \$7,596.15 compared to the 2023 budget. To keep pace with the rising cost of living, wages have been raised by 3.3%. Furthermore, the overhead cost has increased due to changes in the Canada Pension Plan (CPP)/Employment Insurance (EI) and Workplace Safety and Insurance Board (WSIB).

## **Protection to Persons and Property**

The Protection of Persons and Property Department plays a crucial role in ensuring the safety and security of the community. The department is responsible for a range of services, including Policing Costs, 911 Service, Animal Control and By-Law Enforcement. These sections work together to protect individuals, property and animals, and to enforce local by-laws. As with any department, funding is a critical factor in ensuring that services can be provided effectively. In 2024, the department's budget has been reduced by \$1,009.34 or .23% from the previous year. The reduction is a challenge, but the department is committed to providing essential services despite the financial constraints. The OPP annual levy has been reduced by 1.48% and the By-Law Enforcement section has experienced a salary increase of 3.3% due to inflation. This increase is necessary to ensure that staff members are compensated fairly for their work and can continue to provide essential services to the community.

## **Transportation Department**

The Department of Transportation's budget has undergone a 1.53% decrease, bringing its total operating budget to **\$1,192,115.00**. The administration section of the Transportation Department

utilizes wages to cover sick leaves, vacation days, overtime hours, and holidays. These wages contribute to the increase in the budget for 2024. Additionally, the budget for 2024 also includes the purchase of tires for the 2016 Ford F-250 Pickup, 2022 John Deere Backhoe, CAT Backhoe, and 2023/2024 Freightliner Truck. The purchase of these tires is necessary to ensure the smooth functioning of these vehicles and maintain the efficiency of the department. Besides, the budget also covered the wages and benefits for Centre Road Construction. Furthermore, repairs are needed for the walking trail bridge, and a new pole and street lights are required at Boundary Road. These additions are essential for the safety and convenience of commuters and pedestrians.

### **Environmental Protection and Preservation Department:**

The Department of Environmental Protection and Preservation is responsible for ensuring the proper management, collection, and disposal of waste, as well as the protection and preservation of the environment. This department consists of three sections: Waste Management, Waste Collection and Disposal, and Environmental Protection and Preservation. Recently, the department's overall budget has been reduced by 8.83%. The reason behind this reduction is due to the decrease in the hauling cost as well as overall cost of waste collection and disposal, which has decreased by 13.54%. Additionally, the Environmental Protection and Preservation budget has decreased by 16.95%. To be more specific, the Cost of Benthic Studies and E.coli Sampling has been reduced by 23.95% and 21.88% respectively from 2023. However, it's worth noting that the Benefit and Payroll Overhead has increased under the Waste Management section. This is because the employee did not have OMERS and Health benefits in 2023 budget, and this has been included in the current budget. Overall, the Department of Environmental Protection and Preservation aims to continue providing high-quality services while operating within its budget constraints.

**Land Ambulance & North Bay Parry Sound Health Unit :**

EMS Ambulance Annual Levy and North Bay Parry Sound Health Unit Annual Levy increased by 4.53% and 3%, respectively, to \$238,834.37 and \$42,187.

**Parry Sound District SSAB Annual Levy & Belvedere Height Home for the Aged :**

The Township has yet to receive any levy communication from Parry Sound District SSAB, but the levy for Belvedere Heights is reduced by 13.93 % to \$67,725.

**Parks & Facilities:**

The budget allocated for Parks and Facilities has been revised upward by 4.46%, bringing the total budget to a substantial \$77,300. As part of the budgetary changes, there has been an increase in payroll overhead and health benefits. To further enhance the facilities, the 2024 budget has included a project for the installation of new glass around the Ice Rink Center. This undertaking will not only improve the aesthetics of the facility but also provide better safety and protection to the visitors

**Planning Department:**

The planning budget increased due to the official Plan and Zoning bylaw review. The review has resulted in an additional cost of \$12,000. As a result of this extra expenditure, the total planning budget has increased by 15.29%

**Business Development:**

As a result of the withdrawal of a levy from the West Parry Sound Economic Development Collaborative, the budget for business development has undergone a significant cut of 34.25%, bringing it down to \$12,000.



## **McKellar Market:**

The McKellar Market's budget has undergone a reduction of 12.48%, resulting in a new budget of \$27,968.68. This decrease is attributed to the decision to forgo the Grant for Canada Day this year, which had been previously acquired. The decision was made after careful consideration and consultation with the Mayor. The salary adjusted based on the October 2023 C.P.I.

## **Proposed Capital Budget**

In 2021, the Township conducted an extensive asset management review of its core assets. The review revealed that in order to maintain and fund our core assets, an annual investment of \$937,700 is needed. According to the report, this amount is projected to increase to \$1,165,900 by 2032, highlighting the importance of timely action. The Asset Management Report, which can be found on pages 33 to 42 of the Budget Report, provides in-depth details on the findings. The report also states that the transfer to the Infrastructure & Asset Investment Reserve will be calculated at 1.35% of the projected municipal levy. Additionally, the five-year capital page of the Roads section is included to review the current projects, as per the Asset Management Report. It is crucial to prioritize and allocate resources effectively to ensure the long-term sustainability of our township's critical assets.

## **Capital Revenue**

### **Capital Revenue Highlights:**

#### **Grants**

- Ontario Community Infrastructure Fund (OCIF) **\$146,136**
- Canada Community-Building Fund (formerly Federal Gas Tax) **\$89,227**
- Northern Ontario Resource Development Support Fund **\$94,605.50**

- The Northern Ontario Heritage Fund Corporation is providing funding for a baseball field. The total cost of the project is \$250,000 and NOHFC has allocated \$200,000 for the project. The remaining balance is **\$181,955.87** and the received amount so far is \$18,044.13.
- The Northern Ontario Heritage Fund Corporation is providing funding for a St. Stephen Church. The church has received \$137,375.08 out of the total NOHFC funding of \$161,460. The remaining balance is **\$24,084.92**.

**Transfer from Reserve:**

- Transfer from Capital Construction Reserve account from Public Works to fund Center Road Construction **\$343,829.30**
- Transfer from Cultural Reserve to fund St.Stephen Church
- Transfer from Roads Capital Equipment/Vehicle Reserve to purchase Pickup Truck with Plow **\$101,000**
- Transfer from Community Center Reserve to purchase appliances and renovate kitchen

**Capital Expenses:**

➤ **Fire Department**

Portable Radios	\$ 25,000.00
Radio Tower Maintenance	\$ 25,000.00
Station 2 exterios painting and sealing of windows	\$ 30,000.00
	<b>\$ 80,000.00</b>

➤ **Public Works/Transportation**

<b><u>Pickup Truck</u></b>	
Transfer from Reserve - Roads-Pickup Truck with plow	\$ 100,000.00
Transfer from Reserve - Roads-snapper	\$ 1,000.00
	<b>\$ 101,000.00</b>
<b><u>Balsam Road</u></b>	
Capital - Hardtop-Microseal to Fire Route 158	\$ 135,000.00
	<b>\$ 135,000.00</b>
<b><u>BroadBent Road</u></b>	
Capital - Hardtop Microseal	\$ 140,000.00
	<b>\$ 140,000.00</b>
<b><u>Centre Road</u></b>	
Materials & Supplies	\$ 33,000.00
Capital - Hardtop	\$ 498,000.00
Capital - Gravel	\$ 65,000.00
	<b>\$ 596,000.00</b>
<b><u>Hurdville Bridge</u></b>	
Material & Supplies	\$ 238,000.00
Capital-Consult Service	\$ 12,000.00
	<b>\$ 250,000.00</b>
<b><u>Ball Daimond</u></b>	
Setting up new BaseBall Diamond Field	\$ 226,419.25
	<b>\$ 226,419.25</b>

➤ **Community Center**

<b><u>Appliances/Renovate Kitchen</u></b>	
Stove / Freezer/Kitchen Renovation	\$ 150,000.00
	<b>\$ 150,000.00</b>

➤ **Historical Committee**

<b><u>Renovation St.Stephen Church</u></b>	
Renovate St.Stephen Church	\$ 117,046.62
	<b>\$ 117,046.62</b>

**RESERVE ACCOUNT:** The estimated reserve balance at December 31, 2024 will be \$1,230,401.61 after transferring from reserve to capital or operating and from operating budget or capital budget to reserve account.

Township of McKellar Budget 2024 Version 1 Estimated Reserve Balance							
Dept	Reserve Name	Estimated 2023 Reserve Balance	2024 Transfer from (Draw) Reserve	Detail	2024 Transfer To Reserve	Detail	Estimated 2024 Reserve Balance
ADMIN	Working Fund Reserve	\$ 20,343.25					\$ 20,343.25
ADMIN	General Admin Reserve	\$ 5,000.00					\$ 5,000.00
ADMIN	Election Reserve	\$ 2,044.90					\$ 2,044.90
FIRE	Fire Department Forest Fire Reserve	\$ 19,000.00			\$ 3,000.00		\$ 22,000.00
FIRE	Fire Department Equipment Reserve	\$ -					
FIRE	Fire Department Vehicle Reserve	\$ 77,041.03			\$ 50,000.00	As per budget	\$ 152,041.03
FIRE					\$ 25,000.00	SCBA as per budget	
FIRE	Emergency Planning Reserve	\$ 1,810.68					\$ 1,810.68
BUILDING	Building Department Reserve	\$ 36,162.72					\$ 36,162.72
BUILDING	Building Department Miscellaneous-Surplus	\$ 38,000.00	\$ (20,000.00)	Fund any Deficit			\$ 18,000.00
PUBLIC WORKS	Roads Capital Equipment/Vehicle Reserve	\$ 235,094.71	\$ (101,000.00)	Purchase Pickup with Plov	\$ 100,000.00	As per budget	\$ 234,094.71
PUBLIC WORKS	Roads Capital Construction Reserve	\$ 256,167.30	\$ (343,829.30)	NORD Payment for Center Road	\$ 100,000.00 \$ 14,544.00	As per budget As per budget	\$ 26,882.00
PUBLIC WORKS	Roads Capital Building Reserve	\$ 115,000.00			\$ 15,000.00	As per budget	\$ 130,000.00
WASTE MGMT	Transfer Site Reserve	\$ 11,086.11					\$ 11,086.11
HEALTH	Health Care Reserve	\$ 88,967.95					\$ 88,967.95
CULTURE	Cultural Reserve	\$ 75,467.20	\$ (74,000.00)	St.Stephen Church Renovation			\$ 1,467.20
CULTURE	Sesquicentennial Ad Hoc Committee	\$ 81.87	\$ (81.87)	Balance to pay Misc.Items			\$ 0.00
CULTURE	West Parry Sound Recreation and Cultural Center	\$ 58,566.14					\$ 58,566.14
HISTORICAL	Historical Committee Reserve	\$ 17,033.10					\$ 17,033.10
HISTORICAL	Historical Committee Reserve - St. Stephen's (from Surplus)	\$ 7,205.78					\$ 7,205.78
COMM CTRE	Community Centre Reserve	\$ 162,575.72	\$ (150,000.00)	Appliances & Kitchen Renovation	\$ 10,000.00	As per budget	\$ 22,575.72
RECREATION	Recreation Reserve	\$ 54,261.77	\$ (3,000.00)	Fix Glass around Ice Rink			\$ 51,261.77
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	\$ 60,000.00			\$ 12,000.00	As per budget	\$ 72,000.00
FUND	Parkland Fund	\$ 28,290.00					\$ 28,290.00
FUND	AMO GAS TAX FUND - Mandatory Reserve Fund	\$ -			\$ 89,227.00	As per budget	\$ 89,227.00
FUND	Cemetery Reserve Fund	\$ 28,510.69					\$ 28,510.69
FUND	Vetern's Fund	\$ 7,510.56					\$ 7,510.56
FUND	Investment in Asset Management	\$ 20,198.25			\$ 56,207.95	As per budget	\$ 76,406.20
<b>TOTAL RESERVES</b>		<b>\$ 1,447,333.83</b>	<b>\$ (691,911.17)</b>		<b>\$ 474,978.95</b>		<b>\$ 1,230,401.61</b>

## CONCLUSION:

After considering various economic factors such as interest rates, supply and demand, and inflation, we have put together a comprehensive and balanced budget plan for the municipality. This budget will cover the essential municipal services that are crucial for the well-being and progress of the community. The budget will provide for the administration of the municipality to ensure that all operations are carried out efficiently and effectively. This will include the management of finances, personnel, and public services. Building inspections will also be carried out to ensure that all buildings in the municipality meet the necessary safety and quality standards. This will help prevent accidents and ensure that residents have access to safe and habitable housing. Environmental protection and preservation will be given utmost importance in the budget. We will work to safeguard the natural resources of the region and ensure that the environment is protected for future generations. Public works will be provided to ensure that necessary infrastructure and facilities are in place for the citizens. This includes the development and maintenance of roads, bridges, and other transportation networks. The budget will also allocate funds for the development and maintenance of parks and other recreational spaces for the community. This will provide opportunities for residents to engage in physical activity and socialize with each other, promoting a sense of community and well-being. The allocation of funds will be done in a way that ensures that all residents have access to essential services and that resources are distributed fairly. Our priority is to ensure that the maximum benefit is provided to the residents of the municipality, and we will work tirelessly to achieve this goal.

2022 Asset Management Plan (Core Assets)  
June 29, 2022

## 5.1 Optimal Asset Investment

Based on an analysis of the Township's capital assets in terms of replacement cost and useful life, the following summary of optimal annual asset investment has been created.

**Table 5-2: Optimal Asset Investment Summary**

Core Infrastructure	Replacement Cost (2021 \$)	Weighted Average Useful Life	Annual Replacement Investment (2021 \$)
Road Surface	10,073,712	15	671,600
Road Base	21,592,368	75	20,000
Bridge & Culverts	13,805,194	57	242,200
Water	77,500	40	1,900
Wastewater	100,000	50	2,000
<b>Total</b>	<b>45,648,774</b>		<b>937,700</b>

\* excludes non-core infrastructure assets

\*\* Road Base annual investment for maintenance/rehabilitation only

In summary, an annual asset investment of \$937,700 is needed to fund long-term asset management planning needs for core infrastructure. This does not include other non-core assets that have been excluded from this asset management plan. In addition, annual asset investments for road base assets are based on level of service costs identified in this asset management plan and not full replacement.

This \$937,700 annual asset investment becomes the funding target over the forecast period. However, this target increases over time as inflation increases this amount annually. Assuming 2% annual inflation, the target annual capital asset investment amount becomes \$1,165,900 by the year 2032.

## 5.2 Financing Strategy

The detailed 10-year financing strategy is provided in Appendix C to this report.

As the 2022 Budget has already been developed and passed by the Township, all recommendations provided in Section 4 have been shifted by one year. For example, all 2022 recommendations from Section 4 are shown as 2023 funding requirements in this section. Also, like Section 4, a 2% inflation factor has been applied annually to all costs.

2022 Asset Management Plan (Core Assets)  
June 29, 2022

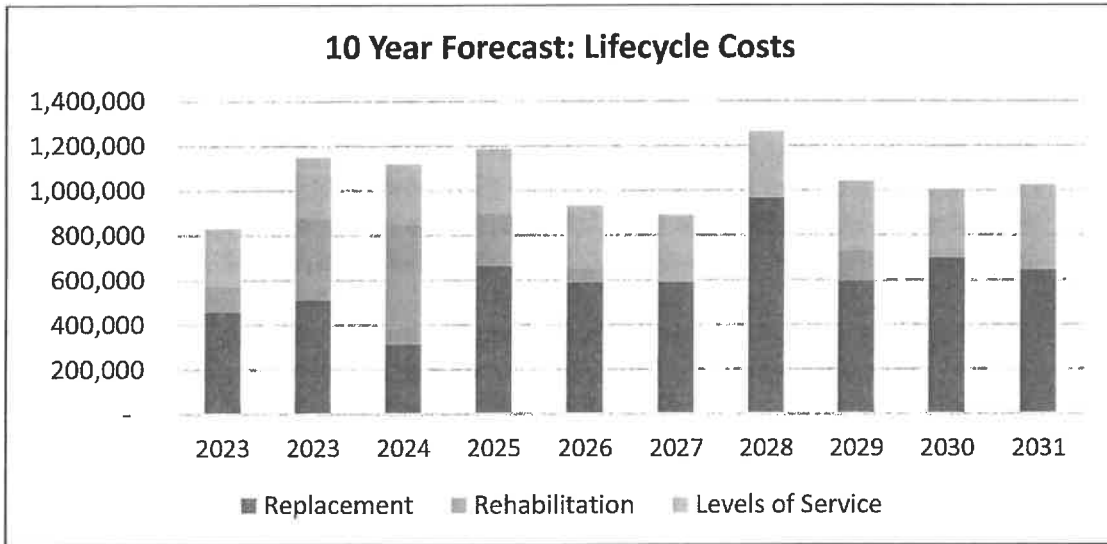
The following table provides a high-level summary of the 10-year forecast by cost type (i.e., asset replacement needs, asset rehabilitation needs, and levels of service recommendations).

**Table 5-3: Forecast Summary**

Forecast	2023	2023	2024	2025	2026	2027	2028	2029	2030	2031
Replacement	460,020	511,877	314,330	665,696	591,787	590,732	967,544	595,138	697,934	646,066
Rehabilitation	108,120	361,019	532,726	231,640	57,412	-	-	133,569	-	-
Levels of Service	263,262	277,059	273,051	289,117	284,078	300,797	295,556	312,013	307,497	379,472
<b>Total</b>	<b>831,402</b>	<b>1,149,955</b>	<b>1,120,107</b>	<b>1,186,453</b>	<b>933,277</b>	<b>891,529</b>	<b>1,263,100</b>	<b>1,040,720</b>	<b>1,005,431</b>	<b>1,025,538</b>

Figure 5-1 shows the same forecast in graph form. As illustrated, there are minor fluctuations in annual lifecycle needs throughout the forecast.

**Figure 5-1: Forecast Summary**



As shown in Appendix C, the 10-year forecast has a recommended funding plan as follows:

2022 Asset Management Plan (Core Assets)  
June 29, 2022

**Table 5-4: Capital Forecast with Funding Sources**

Asset Class	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	Total
<b>Totals by Asset Class (Replacement, Rehabilitation and Levels of Service)</b>											
Road Surface - Asphalt	313,140	421,362	222,005	394,006	485,795	20,271	399,742	21,090	525,841	365,454	3,168,706
Road Surface - Treatment	148,920	92,596	94,448	273,855	98,263	497,260	570,099	576,392	174,483	301,701	2,828,017
Road Surface - Gravel	232,560	237,211	241,956	246,794	261,667	332,218	261,900	267,138	272,481	314,134	2,668,059
Road Base	17,850	18,207	18,571	18,943	19,321	19,708	20,102	20,504	20,914	21,332	195,452
Bridge & Culverts	108,120	370,383	532,726	241,382	57,412	10,135	-	144,114	-	10,971	1,475,243
Storm Water Cross Road Culverts	3,060	3,121	3,184	3,247	3,312	3,378	3,446	3,515	3,585	3,657	33,505
Water	5,610	5,722	5,837	5,953	6,072	6,194	6,318	6,444	6,573	6,704	61,427
Wastewater	2,142	1,353	1,380	2,273	1,435	2,365	1,493	1,523	1,554	1,585	17,103
<b>Total</b>	<b>831,402</b>	<b>1,149,955</b>	<b>1,120,107</b>	<b>1,186,453</b>	<b>933,277</b>	<b>891,529</b>	<b>1,263,100</b>	<b>1,040,720</b>	<b>1,005,431</b>	<b>1,025,538</b>	<b>10,447,512</b>
<b>Funding Analysis</b>											
Canada Community Building Fund (Gas Tax)	73,535	73,535	73,535	73,535	73,535	73,535	73,535	73,535	73,535	73,535	735,350
OCIF Funding (estimate)	149,500	149,500	149,500	149,500	149,500	149,500	149,500	149,500	149,500	149,500	1,495,000
NORD Grant (Centre Road)	-	402,635	144,010	-	-	-	-	-	-	-	546,645
Transfer from Operations (Core Infrastructure)	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	4,000,000
Transfer from/(to) Capital Reserves:											
Infrastructure Capital Reserve (Consolidated)	(54,895)	(143,410)	80,011	284,043	26,164	(22,168)	344,509	116,217	74,899	89,954	795,324
Operating Funding (LOS Impacts)	263,262	267,695	273,051	279,375	284,078	290,662	295,556	301,468	307,497	312,549	2,875,193
Debt Funding (see section 2)	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>831,402</b>	<b>1,149,955</b>	<b>1,120,107</b>	<b>1,186,453</b>	<b>933,277</b>	<b>891,529</b>	<b>1,263,100</b>	<b>1,040,720</b>	<b>1,005,431</b>	<b>1,025,538</b>	<b>10,447,512</b>

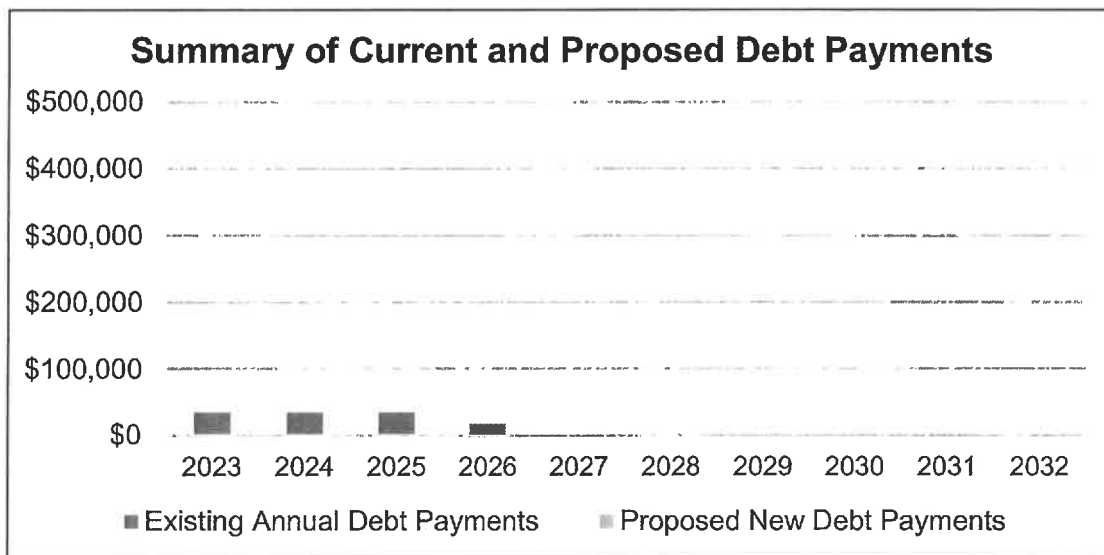


As noted in Section 5.2 above, Gas Tax and OCIF funding is shown as a funding source in each year of the forecast period, NORD grant funding is shown in 2024 and 2025, reserves are used as the primary funding source, operating budget funding is used for a fixed \$400,000 in capital funding annually as well as for levels of service recommendations that are considered operating in nature, and debt funding is used to finance the remaining funding needs each year, if applicable.

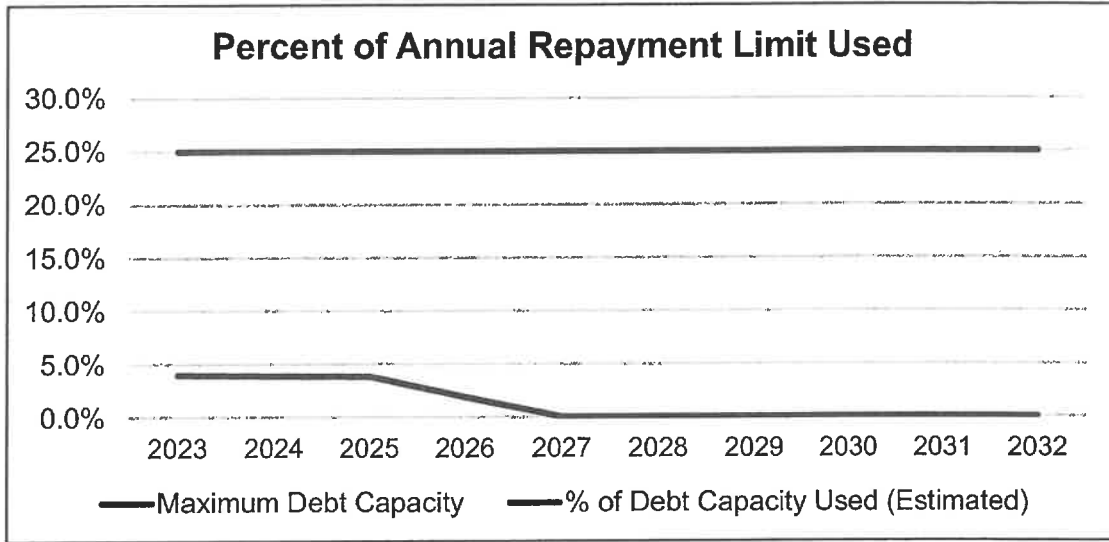
**Debt Funding**

Debt funding is not anticipated within the forecast period for core infrastructure. This assessment should be reviewed when other assets are added to the asset management plan. Given that the Township’s ability to use debt funding is restricted based on the Province’s debt capacity (annual repayment limit) calculations, an analysis of all current and proposed debt was completed.

**Figure 5-2: Summary of Current and Proposed Debt Payments**



**Figure 5-3: Percent of Annual Repayment Limit Used**



Figures 5-2 and 5-3 above show that current and projected debt requirements are well within the annual debt capacity limits of 25% of Township revenues, reaching a maximum level of 4% of revenues in 2023 to 2025.

**Reserve Funding (Core Infrastructure Only)**

With reserve funding becoming a primary source of funding within this financing strategy, a recommended phased-in approach to increasing contributions to these reserves is provided. Table 5-5 below outlines the actual transfer amounts for 2022 (totalling \$14,624) with a recommended plan to increase those transfers to reach \$542,912 by 2032. This combined with anticipated grant funding and transfers from operations allows the Township to reach an annual asset investment amount of \$1,165,947 by 2032. This represents 100% of the optimal annual asset investment amount in 2032.

**Table 5-5: Contributions to Reserves**

Funding Type	Actual	Forecast									
	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
Contribution to Infrastructure Reserve	14,624	60,000	105,853	152,623	218,145	284,620	334,253	384,873	436,517	489,188	542,912
<b>Total</b>	<b>14,624</b>	<b>60,000</b>	<b>105,853</b>	<b>152,623</b>	<b>218,145</b>	<b>284,620</b>	<b>334,253</b>	<b>384,873</b>	<b>436,517</b>	<b>489,188</b>	<b>542,912</b>
Transfer from Operations (Core Infrastr.)	422,875	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000
Gas Tax Funding	70,471	73,535	73,535	73,535	73,535	73,535	73,535	73,535	73,535	73,535	73,535
OCIF Funding	149,500	149,500	149,500	149,500	149,500	149,500	149,500	149,500	149,500	149,500	149,500
NORD Grant	-	-	402,635	144,010	-	-	-	-	-	-	-
<b>Total Annual Investment</b>	<b>657,474</b>	<b>623,035</b>	<b>1,131,523</b>	<b>869,663</b>	<b>841,180</b>	<b>829,625</b>	<b>857,288</b>	<b>1,007,908</b>	<b>1,050,552</b>	<b>1,112,223</b>	<b>1,165,947</b>

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This analysis will have to be updated once other non-core assets have been included in this asset management plan.

It is recommended that existing “roads capital construction” and “investment in infrastructure” reserves be consolidated into a “infrastructure capital” reserve, to be used to fund core infrastructure capital needs.

### **Operating Budget Funding**

As discussed earlier in this section, the recommended financing strategy assumes that \$400,000 will be available annually from the operating budget to fund core infrastructure capital needs.

From a levels of service perspective, many recommendations outlined in Section 3 are already implemented by the Township. Section 4 of Appendix C to this report outlines that minor adjustments are needed to the Township’s operating budget to account for any further levels of service impacts that are not currently funded.

If debt financing was needed to fund the recommended financing strategy, this would also have an impact on the Township’s operating budget going forward. It has also been assumed that when existing debt payments are complete, the budget space created will be used to either fund new debt or to increase transfers to reserves. This is outlined in Appendix C and summarized below in Table 5-6.

**Table 5-6: Increase in Funding Summary**

Increase in Funding	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
Increase (Decrease) in Transfers to Reserves	22,497	45,853	46,770	65,522	66,476	49,633	50,626	51,638	52,671	53,724
Increase (Decrease) in Operating - LOS	28,162	4,433	5,356	6,324	4,703	6,584	4,894	5,812	6,029	5,052
Increase (Decrease) in Operating - Debt	-	-	-	(17,816)	(17,816)	-	-	-	-	-
<b>Total Impact on Annual Tax Supported Budget</b>	<b>50,659</b>	<b>50,286</b>	<b>52,126</b>	<b>54,030</b>	<b>53,363</b>	<b>56,217</b>	<b>55,520</b>	<b>57,450</b>	<b>58,700</b>	<b>58,776</b>
Estimated Taxation Impact (1% in 2023 = \$36,900)	1.39%	1.35%	1.38%	1.40%	1.35%	1.40%	1.35%	1.38%	1.38%	1.35%

Table 5-6 above outlines the total annual increase in funding recommended from 2023 to 2032. These increases can be incorporated through:

- Finding efficiencies in the annual budget.
- Increase in external funding (i.e., grants or third party contributions).
- Allocations of annual surpluses to capital reserves (if available).
- Recommending budget (taxation) increases.

As shown in Table 5-6, if taxation increases are required each year to allow for the total recommended increases in funding (i.e., Items a, b, and c above are not available), a 1.35% to 1.40% increase in taxation would be required.

**Funding Gap**

Figure 5-4 below provides an overall summary of the recommended annual investment levels (shown in orange and gray) as well as the funding gap (shown in yellow). The funding recommendations outlined in this section ensure the funding gap is eliminated (for core infrastructure only) by 2032. The funding gap is temporarily eliminated in 2024 due to the receipt and usage of the NORD grant.

**Figure 5-4: Annual Asset Investment & Funding Gap**

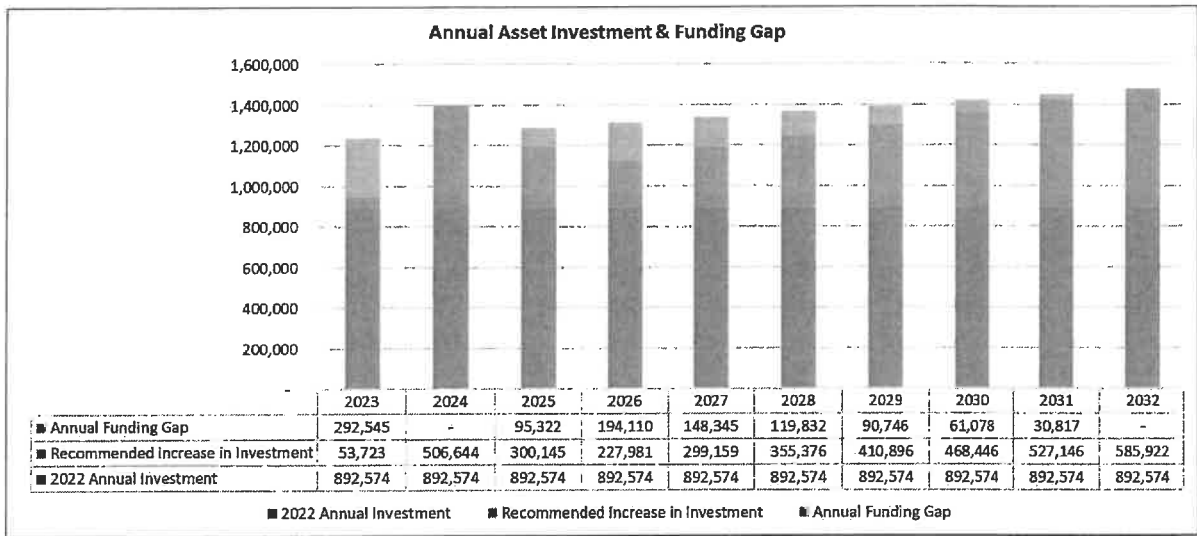


Figure 5-4 is also provided in Appendix C to this report, along with detailed figures to support the graph.

**5.3 Summary of Financing Strategy Recommendations**

The following represents a list of financing strategy recommendations:

- i. Consolidate existing “roads capital construction” and “investment in infrastructure” reserves into a “infrastructure capital” reserve, to be used to fund core infrastructure capital needs.
- ii. Use capital reserves as the primary source of asset investment annually. Funds should flow from the operating budget to these reserves, which are then used to fund capital projects.
- iii. Ensure a minimum of \$400,000 is available from the annual operating budget to fund core-infrastructure capital needs.

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- iv. Increase asset management funding annually as outlined in Table 5-6.
- v. Transfer any annual Township surpluses to capital reserves annually.
- vi. Dedicate any budget savings from the elimination of debt payments to funding asset management needs (i.e., either new debt or transfers to reserves).
- vii. Update this financing strategy to account for other non-core infrastructure assets.

## 6.0 Recommendations

The following recommendations have been provided for the Township of McKellar's consideration:

- that this Asset Management Plan be received and approved by the Township of McKellar Council; and,
- that consideration of this Asset Management Plan be given as part of the annual budgeting process to ensure sufficient capital funds are available to fund capital requirements over the 10-year period.

The current level of funding for asset replacement and renewal at the Township will not sufficiently fund required capital needs or close the infrastructure funding gap. As such, it is recommended that the following be considered:

- That the "levels of service" strategies discussed in this report be approved;
- The Township consolidate existing "roads capital construction" and "investment in infrastructure" reserves into a "infrastructure capital" reserve, to be used to fund core infrastructure capital needs;
- The Township use capital reserves as the primary source of asset investment annually. Funds should flow from the operating budget to these reserves, which are then used to fund capital projects;
- The Township Ensure a minimum of \$400,000 is available from the annual operating budget to fund core-infrastructure capital needs;
- The Township increase asset management funding as outlined in Table 5-6;
- The Township transfer annual surpluses to capital reserves;
- The Township dedicate any budget savings from the elimination of debt payments to funding asset management needs (i.e., Either new debt or transfers to reserves);
- The Township update the financing strategy to account for other non-core as well as any road base replacement needs in the future;
- That this Asset Management Plan be updated as per the Municipality's Asset Management Strategy Policy; and,
- The Township consider the capital priorities identified within this report when applying for future grants or deciding on how to utilize Gas Tax, OCIF funding, and/or other funding that becomes available.

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Substantial investment in asset capital needs will be required over the 10 year forecast period and beyond. Through the recommendations provided above, proactive steps will be made to increase capital investment, as well as reduce the annual infrastructure funding gap for the Township's core assets. Enhanced maintenance plans will assist in maintaining adequate asset conditions, mitigate asset risk as well as potentially defer capital needs within the forecast period. In addition, the Township of McKellar is recommended to pursue all available capital grants wherever possible to further reduce the infrastructure funding gap.

Through the creation of this plan, the Township has been provided with Excel spreadsheets in which amendments and revisions can be made as needed by the Township. It is anticipated that this plan adopted by the Township of McKellar Council will be monitored and updated frequently as part of the budget process, with refinements and specific recommendations being provided with respect to the priority of each individual project.

Agency	Department	Description	From	To	Seasonal Rd.	Surface Material	Length (m)	Width (m)	Road Area (m2)	Year of Replacement applying Road Study	Year of Replacement by Director of Operations	2021 Replacement Cost based on 2020 pricing	2024 CPI Ontario 3.8% as of August 2023	Forecast 2025 CPI 3%	Forecast 2026 CPI 2%	Forecast 2027 CPI 2%	Forecast 2028 CPI 2%
240	Works Public	Centre Road	Lakeside Drive	Browniey Road	YR	asphalt	268.00	7.0	1879	2025	2024	\$ 52,000.00	\$ 60,301.18				
245	Works Public	Centre Road	Brownley Road	Camp Road	YR	asphalt	781.00	7.0	5468	2025	2024	\$ 151,000.00	\$ 175,105.34				
250	Works Public	Centre Road	Camp Road Middle River Drive	Lees Road	YR	asphalt	763.00	7.0	5338	2025	2024	\$ 143,000.00	\$ 165,828.24				
235	Works Public	Centre Road	Lakeside Drive	Lakeside Drive	YR	asphalt	1,570.00	7.0	10987	2028	2024	\$ 302,000.00	\$ 350,210.69				
440	Works Public	Hurdville Road	Fire Rte 305	Cemetery Rd	YR	asphalt	172.00	7	1203	2032	2024	\$ 34,000.00	\$ 39,427.69				
445	Works Public	Hurdville Road	Cemetery Rd	Burnett Road	YR	asphalt	1,386.00	7	9700	2032	2024	\$ 260,000.00	\$ 301,505.89				
450	Works Public	Hurdville Road	Burnett Road	Jone Road	YR	asphalt	805.00	7	5638	2032	2024	\$ 155,000.00	\$ 179,743.89				
375	Works Public	Hardies Road	Harris Road	LYNDSEY Road Squaw Lake Road	YR	asphalt	1,452.00	8	11617		2024	\$ 290,429.00	\$ 336,792.51				
15	Works Public	Balsam Road	Fire Rte 158		YR	gravel	1,329.00	7	8,636.00		2024	\$ 21,259.00	\$ 24,652.74				
20	Works Public	Balsam Road	Squaw Lake Road	Kodiak Road	YR	gravel	839.00	7	5453		2024	\$ 13,422.00	\$ 15,564.66				
10	Works Public	Balsam Road	Centre Road	Fire Rte 158 800m South of	YR	Surface Treated	2,909.00	7	20365	2028	2024	\$ 204,360.00	\$ 236,983.63				
495	Works	Lakeshore Road	Henry Street	Henry Street	YR	asphalt	800.00	7	5200	2022	2025	\$ 145,000.00	\$ 173,191.94				
215	Works Public	Centre Road	Armstrong Street	Balsam Road Armstrong Street	YR	asphalt	93.00	7.0	649	2024	2025	\$ 18,000.00	\$ 21,499.69				
540	Works Public	Louisa Street	Mary Street		YR	gravel	87.00	5.0	436	2026	2025	\$ 9,000.00	\$ 10,749.84				
455	Works Public	Hurdville Road	Jones Road	Fire Route 301	YR	asphalt	2,245.00	7	15718	2033	2025	\$ 432,000.00	\$ 515,992.54				
460	Works Public	Hurdville Road	Fire Route 301	Bells Road	YR	asphalt	619.00	7	4330	2030	2025	\$ 119,000.00	\$ 142,136.83				
555	Works Public	Taits Island Road	Manltou Drive	Marine Drive	YR	Surface Treated	57.00	7	400	2027	2025	\$ 34,000.00	\$ 87,500.00				
55	Works Public	Broadbent Road	Hurdville Road	McCord Road	YR	Surface Treated	1,147.00	6	6885	2034	2025	\$ 140,000.00	\$ 36,895.04				
60	Works Public	Broadbent Road	McCord Road	FireRte 203	YR	Surface Treated	102.00	6	613	2029	2025	\$ 14,298.00	\$ 3,284.94				
65	Works Public	Broadbent Road	FireRte 203	FireRte 204	YR	Surface Treated	464.00	7	3251	2029	2025	\$ 66,000.00	\$ 17,421.46				
70	Works Public	Broadbent Road	FireRte 204	Pawlett Road	YR	Surface Treated	343.00	7	2402	2029	2025	\$ 49,000.00	\$ 12,871.84				
75	Works	Broadbent Road	Pawlett Road	Dickinson Road	YR	Surface Treated	267.00	7	1871	2029	2025	\$ 38,000.00	\$ 10,026.50				



56	260	Public Works	Centre Road	Hollys Road	Stewart Park Road	YR	asphalt surface	2,061.00	7.0	14425	2023	2026	\$ 287,000.00	\$ 471,488.18		
37	160	Public Works	Camp Road	Centre Road	Sparrow Lane	YR	treated surface	699.00	7.0	4896	2027	2026	\$ 7,000.00	\$ 118,176.62		
38	165	Public Works	Camp Road	Sparrow Lane	Inn Road	YR	treated surface	225.00	7.0	1574	2027	2026	\$ 31,000.00	\$ 37,767.79		
39	170	Public Works	Camp Road	Inn Road	End	YR	treated surface	589.00	7.0	4120	2027	2026	\$ 81,000.00	\$ 98,683.57		
58	270	Public Works	Centre Road	River Bridg	eFire Rte 201	YR	asphalt	1,296.00	7.0	9074	2026	2027	\$ 243,000.00	\$ 301,971.73		
60	275	Public Works	Centre Road	Fire Rte 201	Hurdville Road	YR	asphalt	952.00	7.0	6662	2026	2027	\$ 179,000.00	\$ 222,440.08		
93	465	Public Works	Hurdville Road	Bells Road	Centre Road	YR	asphalt	302.00	7	2114	2046	2028	\$ 60,405.00	\$ 76,565.49		
94	470	Public Works	Hurdville Road	Centre Road	Broad bent Road	YR	asphalt	1,302.00	7	9112	2044	2028	\$ 260,339.00	\$ 329,988.97		
59	220	Public Works	Centre Road	Balsam Road	Bridge	YR	asphalt	749.00	7.0	5244	2024	2033	\$ 144,000.00			
49	230	Public Works	Centre Road	Memorial Bridge	Middle River Drive	YR	asphalt	146.00	7.0	1019	2028	2033	\$ 28,000.00			
<b>Total Estimated cost of Roads Projects</b>												<b>\$ 1,886,116.46</b>	<b>\$ 1,031,570.92</b>	<b>\$ 726,116.17</b>	<b>\$ 524,411.82</b>	<b>\$ 406,554.46</b>

ote: As per monetary Policy Report by the Bank of Canada, Inflation will stary around 3% in 2024 and 2% in the middle of 2025 and after.  
C.P.I ( Consumer Price Index)of Ontario as of August 2023 is 3.80%  
C.P.I ( Consumer Price Index)of Ontario as of October 2022 is 6.5%  
C.P.I ( Consumer Price Index)of Ontario as of October 2021 is 4.90%  
Microseal -Taittsland Road Section - Maintou Road to Marive Drive & cost given by Greg  
Microseal - Broadbent Road Section - Hurdville Road to Dickson Road and cost given by Greg

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				Budget 2021	2021 Actual	Budget 2022	Estimated 2022 Actuals	Proposed Budget 2023	Estimated Actuals 2023	Proposed Budget 2024	%
<b>Administartion</b>											
<b>Revenue</b>											
<b>Taxes</b>											
02	100	500	Taxation - Residential	-\$ 3,434,173.27	-\$ 3,434,171.67	-\$ 3,673,776.06	-\$ 3,673,776.06	-\$ 3,890,150.91	-\$ 3,890,152.60	-\$ 4,136,006.59	6.320%
02	100	501	Taxation - Commercial	-\$ 15,422.37	-\$ 15,422.40	-\$ 16,024.41	-\$ 16,024.42	-\$ 19,651.23	-\$ 19,651.24	-\$ 20,478.23	4.208%
02	100	502	Taxation - Industrial	-\$ 279.34	-\$ 279.34	-\$ 279.61	-\$ 159.85	-\$ 292.57	-\$ 292.57	-\$ 401.83	37.343%
02	100	503	Taxation - Farmlands	-\$ 2,676.94	-\$ 2,676.98	-\$ 3,042.37	-\$ 3,042.38	-\$ 2,887.42	-\$ 2,887.44	-\$ 3,307.29	14.541%
02	100	504	Taxation - Managed Forest	-\$ 2,563.51	-\$ 2,563.54	-\$ 2,938.00	-\$ 2,937.99	-\$ 2,959.33	-\$ 2,959.31	-\$ 3,381.54	14.267%
02	100	505	Supplemental - Residential	\$ -	\$ 56,131.33	-\$ -	\$ 61,599.74	\$ -	-\$ 76,341.76		
02	100	510	Payment -in-lieu of taxes	\$ -	-\$ 3,104.00	-\$ -	\$ 3,591.75	-\$ -	\$ 3,463.30		
				<b>-\$ 3,455,115.43</b>	<b>-\$ 3,514,349.26</b>	<b>-\$ 3,696,060.44</b>	<b>-\$ 3,761,132.19</b>	<b>-\$ 3,915,941.47</b>	<b>-\$ 3,995,748.22</b>	<b>-\$ 4,163,575.48</b>	<b>6.324%</b>
<b>Grants</b>											
02	102	520	Ontario Municipal Partnership Fund	-\$ 757,600.00	-\$ 757,600.00	-\$ 751,000.00	-\$ 751,000.00	-\$ 753,800.00	-\$ 753,800.00	-\$ 761,900.00	1.075%
02	103	522	Municipal Modernization Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
02	102	524	Other Grants - Ontario LED and Rural Ec.-NOHFC	-\$ 93,000.00	-\$ 74,732.27	\$ -	\$ -	\$ -	\$ -	\$ -	
02	103	526	Federal Gas Tax Program - AMO	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
02	103	527	Ontario Community Investment Fund (OCIF)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
				<b>-\$ 850,600.00</b>	<b>-\$ 832,332.27</b>	<b>-\$ 751,000.00</b>	<b>-\$ 751,000.00</b>	<b>-\$ 753,800.00</b>	<b>-\$ 753,800.00</b>	<b>-\$ 761,900.00</b>	<b>1.075%</b>
<b>Others</b>											
02	104	512	Freedom of Information Requests				-\$ 292.22		-\$ 20.00		
02	100	530	Penalty and Interest on Taxes	-\$ 15,000.00	-\$ 27,096.41	-\$ 36,000.00	-\$ 44,972.98	-\$ 36,000.00	-\$ 59,886.69	-\$ 36,000.00	0.000%
02	102	525	Provincial Offences Act Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
02	104	531	Investment Income General Operating Acco	-\$ 20,000.00	-\$ 14,683.54	-\$ 16,000.00	-\$ 88,726.43	-\$ 32,000.00	-\$ 184,747.17	-\$ 150,000.00	368.750%
02	104	533	Civic Address Signs	-\$ 120.00	-\$ 288.00	-\$ 120.00	-\$ 360.00	-\$ 120.00	-\$ 225.00		-100.000%
02	104	538	Fine Revenue - Parking/Trailers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
02	104	539	Trailer Licence Fees	-\$ 5,000.00	-\$ 5,080.00	-\$ 5,000.00	-\$ 5,995.86	-\$ 5,000.00	-\$ 5,060.00	-\$ 5,000.00	0.000%
02	104	540	Sign Advertising Fees	-\$ 4,300.00	-\$ 4,563.50	-\$ 4,300.00	-\$ 6,604.08	-\$ 4,300.00	-\$ 7,247.50	-\$ 4,300.00	0.000%
02	104	542	Tax Certificates	-\$ 6,000.00	-\$ 6,180.00	-\$ 6,000.00	-\$ 3,542.40	-\$ 6,000.00	-\$ 4,116.00	-\$ 6,000.00	0.000%
02	104	552	Miscellaneous Revenue	-\$ 1,000.00	-\$ 6,794.30	-\$ 1,000.00	-\$ 24,500.58	-\$ 1,000.00	-\$ 4,769.59	-\$ 1,000.00	0.000%
02	104	553	Administrative Income	-\$ 2,000.00	-\$ 2,200.00	-\$ 2,000.00	-\$ 2,200.00	-\$ 2,200.00	-\$ 2,200.00	-\$ 2,200.00	0.000%
02	104	554	Sale of Municipal Property				-\$ 2,200.00		-\$ 9,021.49		
02	104	555	Sale of Municipal Assets								
02	104	570	Surplus Taken into Revenue							-\$ 162,000.00	
02	104	572	Tower Lease	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
02	104	573	Canada Post Lease Payments	-\$ 3,924.00	-\$ 3,773.64	-\$ 3,924.00	-\$ 3,911.04	-\$ 3,924.00	-\$ 3,911.04	-\$ 3,924.00	0.000%
02	104	575	Counter Sales (Copy,Fax, etc)	-\$ 50.00	-\$ 7.75	-\$ 50.00	-\$ 139.55	-\$ 50.00	-\$ 73.58	-\$ 50.00	0.000%
02	104	578	Gain (Loss) on Disposal of Assets				-\$ 300.00				
02	104	580	Transfer from Reserve - Admin	-\$ 10,500.00	-\$ 10,500.00	\$ -	\$ -	\$ -	\$ -	\$ -	
02	104	597	Bottle Drive Revenue - Proceeds and Inte	\$ -	-\$ 0.04	\$ -	\$ -	\$ -	-\$ 182.84		
02	104	700	Debenture Financing	-\$ 172,000.00	-\$ 172,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	
				<b>-\$ 239,894.00</b>	<b>-\$ 253,167.18</b>	<b>-\$ 74,394.00</b>	<b>-\$ 183,745.14</b>	<b>-\$ 90,594.00</b>	<b>-\$ 281,460.90</b>	<b>-\$ 370,474.00</b>	<b>308.939%</b>

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				Budget 2021	2021 Actual	Budget 2022	Estimated 2022 Actuals	Proposed Budget 2023	Estimated Actuals 2023	Proposed Budget 2024	%
<b>Total Administrative Revenue</b>				<b>-\$ 1,090,494.00</b>	<b>-\$ 1,085,499.45</b>	<b>-\$ 825,394.00</b>	<b>-\$ 934,745.14</b>	<b>-\$ 844,394.00</b>	<b>-\$ 1,035,260.90</b>	<b>-\$ 1,132,374.00</b>	<b>34.105%</b>
<b>Grand Revenue</b>				<b>-\$ 4,545,609.43</b>	<b>-\$ 4,599,848.71</b>	<b>-\$ 4,521,454.44</b>	<b>-\$ 4,695,877.33</b>	<b>-\$ 4,760,335.47</b>	<b>-\$ 5,031,009.12</b>	<b>-\$ 5,295,949.48</b>	<b>11.252%</b>
<b>General Government Expenditure</b>											
<b>Council</b>											
02	050	001	Salaries	\$ 112,300.00	\$ 107,596.89	\$ 112,300.00	110,719.95	\$ 119,599.50	\$ 119,683.25	\$ 123,546.28	3.30%
02	050	004	Payroll Overhead - CPP, EI, RRSP, WSIB,	\$ 5,723.00	\$ 5,159.38	\$ 5,615.00	4,457.03	\$ 5,979.98	\$ 5,095.32	\$ 6,177.31	3.30%
02	050	006	Mileage	\$ 1,500.00	\$ 61.35	\$ 1,500.00	412.76	\$ 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	\$ -	\$ 1,500.00	407.04	\$ 1,500.00	\$ 320.00	\$ 1,500.00	0.00%
02	050	016	Accommodations/Meals	\$ 1,000.00	\$ 357.74	\$ 1,000.00	586.51	\$ 1,000.00	\$ -	\$ 1,000.00	0.00%
02	050	024	Miscellaneous	\$ 500.00	\$ 449.76	\$ 500.00	-	\$ 500.00	\$ -	\$ 500.00	0.00%
				\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	
				<b>\$ 122,523.00</b>	<b>\$ 113,625.12</b>	<b>\$ 122,415.00</b>	<b>\$ 116,583.29</b>	<b>\$ 130,079.48</b>	<b>\$ 125,098.57</b>	<b>\$ 134,223.60</b>	<b>3.19%</b>
<b>Administration</b>											
02	060	001	NOHFC Intern Salary and Payroll Overhead								
02	060	001	Salaries	\$ 416,773.00	\$ 377,543.21	\$ 375,058.40	360,193.12	432,923.20	\$ 434,186.54	\$ 447,209.67	3.30%
02	060	004	Payroll Overhead - CPP, EI, RRSP, WSIB,	\$ 79,183.00	\$ 62,013.75	\$ 75,011.68	69,011.94	86,584.64	\$ 87,495.61	\$ 93,914.03	8.46%
02	060	005	Employee Benefits	\$ 22,490.00	\$ 22,844.37	\$ 29,847.42	17,358.27	21,646.16	\$ 21,920.19	\$ 22,360.48	3.30%
02	060	006	Mileage	\$ 2,500.00	\$ 437.19	\$ 2,500.00	477.10	\$ 2,500.00	\$ 115.60	\$ 2,500.00	0.00%
02	060	007	Telephone	\$ 2,500.00	\$ 2,684.68	\$ 2,500.00	2,527.58	2,600.00	\$ 2,495.03	\$ 2,600.00	0.00%
02	060	008	Hydro Admin	\$ 14,000.00	\$ 10,771.55	\$ 14,000.00	13,890.14	\$ 14,000.00	\$ 13,866.10	\$ 14,000.00	0.00%
02	060	009	Office Supplies/Materials	\$ 4,500.00	\$ 4,221.41	\$ 4,500.00	6,317.07	\$ 4,500.00	\$ 4,175.40	\$ 4,500.00	0.00%
02	060	010	Postage/Courier	\$ 12,000.00	\$ 5,518.60	\$ 8,000.00	6,787.37	\$ 8,000.00	\$ 5,634.72	\$ 8,000.00	0.00%
02	060	011	Advertising & Public Relations	\$ 2,000.00	\$ 2,883.10	\$ 3,000.00	1,332.27	\$ 3,000.00	\$ -	\$ 3,000.00	0.00%
02	060	012	Printing/Photocopier	\$ 3,000.00	\$ 4,103.48	\$ 4,000.00	4,776.88	\$ 4,000.00	\$ 5,492.53	\$ 5,000.00	25.00%
02	060	013	Lease Payments	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	
02	060	014	Insurance	\$ 68,000.00	\$ 67,071.72	\$ 80,000.00	84,161.37	\$ 94,000.00	\$ 96,176.96	\$ 110,000.00	17.02%
02	060	015	Courses & Training	\$ 4,000.00	\$ 3,805.00	\$ 4,000.00	1,090.24	\$ 4,000.00	\$ 2,995.72	\$ 4,000.00	0.00%
02	060	016	Conferences	\$ 1,500.00	\$ -	\$ 1,500.00	213.49	\$ 2,000.00	\$ 2,002.75	\$ 3,000.00	50.00%
02	060	017	Memberships/Subscriptions	\$ 4,000.00	\$ 4,148.94	\$ 4,000.00	3,771.75	\$ 4,000.00	\$ 3,623.27	\$ 4,000.00	0.00%
02	060	018	Office Equipment	\$ 7,500.00	\$ 7,755.56	\$ 7,500.00	5,173.27	\$ 9,000.00	\$ 8,448.08	\$ 7,500.00	-16.67%
02	060	019	Professional Services - Audit	\$ 15,500.00	\$ 10,247.23	\$ 15,500.00	15,506.68	\$ 61,292.00	\$ 59,368.88	\$ 16,000.00	-73.90%
02	060	020	Professional Services - Legal / Land Reg	\$ 15,000.00	\$ 22,596.51	\$ 26,000.00	19,577.05	\$ 26,000.00	\$ 41,616.70	\$ 26,000.00	0.00%
02	060	021	Consultant Services	\$ 10,500.00	\$ 17,276.78	\$ 15,000.00	2,553.52	\$ 10,000.00	\$ -	\$ 35,000.00	250.00%
02	060	021	Consultant Services								
02	060	022	Election Expenses	\$ 2,500.00	\$ 800.00	\$ 20,000.00	14,496.42	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	0.00%
02	060	023	Information Technology Support	\$ 35,500.00	\$ 27,862.10	\$ 32,000.00	33,795.76	35,000.00	\$ 33,688.46	\$ 60,000.00	71.43%
02	060	024	Miscellaneous	\$ 2,250.00	\$ 3,792.88	\$ 2,250.00	5,847.85	\$ 3,000.00	\$ 1,946.98	\$ 3,000.00	0.00%
02	060	025	Bank Service Charges \$ Loan Interest Cha	\$ 2,000.00	\$ 4,074.49	\$ 2,700.00	4,231.21	\$ 4,000.00	\$ 3,300.80	\$ 4,000.00	0.00%
02	060	025	Interest & Principal -on Debenture	\$ 17,669.00	\$ -	\$ 35,632.12	34,631.38	\$ 35,000.00	\$ 35,632.00	\$ 35,632.00	1.81%
02	060	026	Tax Write Offs	\$ 12,000.00	\$ 5,616.15	\$ 10,000.00	2,845.63	\$ 10,000.00	\$ 2,306.84	\$ 10,000.00	0.00%

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				Budget 2021	2021 Actual	Budget 2022	Estimated 2022 Actuals	Proposed Budget 2023	Estimated Actuals 2023	Proposed Budget 2024	%
02	060	027	Insurance Losses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
02	060	028	Security Systems	\$ 1,000.00	\$ 366.34	\$ 1,000.00	\$ 780.00	\$ 1,000.00	\$ 1,060.85	\$ 1,000.00	0.00%
02	060	029	Accumulated Deficit	\$ -			\$ -				
02	060	031	Telecommunicaiton Service (Internet, Web	\$ 2,500.00	\$ 3,221.02	\$ 3,000.00	\$ 3,883.31	\$ 15,685.70	\$ 13,505.66	\$ 11,280.00	-28.09%
02	060	034	Provincial Sales Tax Charged (no HST Cha	\$ -							
02	060	035	Records Retention	\$ 1,000.00	\$ 311.26	\$ 1,000.00	\$ 308.84	\$ 1,000.00	\$ -	\$ 1,000.00	0.00%
02	060	043	Furniture								
02	060	051	Volunteer Recognition			\$ 5,000.00	\$ -	\$ 5,000.00	\$ -	\$ 5,000.00	0.00%
02	060	109	Hydro Admin Office								
02	060	127	Donations / Grants to Organizations & Gr	\$ 4,000.00	\$ -	\$ 4,000.00	\$ 475.00	\$ 4,000.00	\$ 3,506.70	\$ 4,000.00	0.00%
02	060	128	Discretionary Donations	\$ 15,000.00	\$ -	\$ 5,000.00	\$ -	\$ 5,000.00	\$ 1,443.00	\$ 5,000.00	0.00%
02	060	150	Scholarships	\$ 1,500.00	\$ -	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	0.00%
02	060	300	Transfer to Reserves								
				\$ -	\$ -	\$ -					
				<b>\$ 781,865.00</b>	<b>\$ 671,967.32</b>	<b>\$ 794,999.62</b>	<b>\$ 717,514.51</b>	<b>\$ 915,231.70</b>	<b>\$ 892,505.37</b>	<b>\$ 954,996.18</b>	<b>4.34%</b>
<b>Municipal Property Assessment Corporation Expenditures</b>											
02	310	030	MPAC Annual Levy	\$ 69,634.25	\$ 69,634.24	\$ 69,244.00	69,243.64	68,890.12	\$ 68,890.12	\$ 70,096.12	1.75%
<b>Total Municipal Property Assessment Corporation Expenditure</b>				<b>\$ 69,634.25</b>	<b>\$ 69,634.24</b>	<b>\$ 69,244.00</b>	<b>\$ 69,243.64</b>	<b>\$ 68,890.12</b>	<b>\$ 68,890.12</b>	<b>\$ 70,096.12</b>	<b>1.75%</b>
<b>Transfer to Reserves</b>											
02	060	300	Transfer to Reserves-Repayment from Debenture	\$ 172,000.00	\$ 172,000.00						
02	060	300	Transfer to General Admin Reserve								
02	060	334	Transfer to Reserves - Asset Management	\$ 14,970.91	\$ 14,970.91	\$ 15,294.00	15,294.00	\$ -	\$ 17,267.53		
<b>Total Transfer to Reserves</b>				<b>\$ 186,970.91</b>	<b>\$ 186,970.91</b>	<b>\$ 15,294.00</b>	<b>\$ 15,294.00</b>	<b>\$ -</b>	<b>\$ 17,267.53</b>	<b>\$ -</b>	
<b>Total Administration Expenses</b>				<b>\$ 1,160,993.16</b>	<b>\$ 1,042,197.59</b>	<b>\$ 1,001,952.62</b>	<b>\$ 918,635.44</b>	<b>\$ 1,114,201.29</b>	<b>\$ 1,103,761.59</b>	<b>\$ 1,159,315.90</b>	<b>4.05%</b>
<b>Fire Department</b>											
<b>Revenue</b>											
02	104	572	Tower Lease	-\$ 2,160.00	-\$ 2,160.00	-\$ 2,160.00	-\$ 2,160.00	-\$ 2,160.00	-\$ 2,160.00	-\$ 2,160.00	0.00%
03	104	551	Fire Department Revenue	\$ -							
03	104	581	Transfer from Reserve - Fire Department	\$ -			-\$ 18,839.15	-\$ -	35,392.29		
03	104	591	Unexpended Capital - Fire Department	\$ -							
<b>Total Fire Department Revenue</b>				<b>-\$ 2,160.00</b>	<b>-\$ 2,160.00</b>	<b>-\$ 2,160.00</b>	<b>-\$ 20,999.15</b>	<b>-\$ 2,160.00</b>	<b>\$ 37,552.29</b>	<b>-\$ 2,160.00</b>	<b>0.00%</b>
<b>Fire Department Administration</b>											
<b>Expenses</b>											
03	150	001	Salaries	\$ 125,500.00	\$ 138,053.31	\$ 120,500.00	\$ 126,919.66	\$ 128,332.50	\$ 160,897.67	\$ 160,000.00	24.68%
03	150	004	Payroll Overhead - CPP, EI, RRSP, WSIB,	\$ 17,160.00	\$ 9,337.43	\$ 15,000.00	\$ 12,072.11	\$ 15,977.40	\$ 18,938.15	\$ 20,800.00	30.18%
03	150	005	Employee Benefits	\$ 3,500.00	\$ 1,314.44	\$ 6,000.00	\$ 2,603.79	\$ 6,000.00	\$ 4,747.96	\$ 6,000.00	0.00%
03	150	006	Mileage	\$ 2,000.00	\$ 427.16	\$ 3,000.00	\$ 2,895.62	\$ 3,000.00	\$ 3,339.72	\$ 3,490.00	16.33%

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				Budget 2021	2021 Actual	Budget 2022	Estimated 2022 Actuals	Proposed Budget 2023	Estimated Actuals 2023	Proposed Budget 2024	%
03	150	007	Telephone	\$ 2,500.00	\$ 2,155.56	\$ 2,500.00	\$ 2,699.30	\$ 2,500.00	\$ 3,458.56	\$ 3,000.00	20.00%
03	150	009	Office Supplies/Materials	\$ 1,000.00	\$ 371.30	\$ 1,000.00	\$ 135.09	\$ 1,250.00	\$ 974.04	\$ 1,500.00	20.00%
03	150	014	Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
03	150	015	Courses & Training	\$ 8,000.00	\$ 7,483.68	\$ 8,000.00	\$ 5,284.70	\$ 8,800.00	\$ 12,538.79	\$ 25,000.00	184.09%
03	150	016	Conferences	\$ 1,200.00	\$ 61.13	\$ 1,500.00	\$ 1,500.00	\$ 750.00	\$ 771.82	\$ 1,000.00	33.33%
03	150	017	Memberships/Subscriptions	\$ 600.00	\$ 650.00	\$ 600.00	\$ 584.13	\$ 750.00	\$ 1,207.99	\$ 1,200.00	60.00%
03	150	018	Office Equipment	\$ 1,500.00	\$ 523.36	\$ 1,500.00	\$ 1,506.14	\$ 1,500.00	\$ 1,039.97	\$ 1,500.00	0.00%
03	150	021	Consultant Services	\$ -	\$ -	\$ -	\$ 619.15	\$ -	\$ 153.00	\$ -	
03	150	024	Miscellaneous	\$ 3,000.00	\$ 2,686.86	\$ 3,000.00	\$ 4,372.33	\$ 3,000.00	\$ 3,138.49	\$ 3,500.00	16.67%
03	150	040	Radio Licences	\$ 1,100.00	\$ 1,033.07	\$ 1,100.00	\$ 1,068.16	\$ 1,100.00	\$ 1,140.84	\$ 1,200.00	9.09%
03	150	042	Emergency First Response Supplies	\$ 5,000.00	\$ 9,453.56	\$ 6,000.00	\$ 6,000.00	\$ 7,000.00	\$ 7,000.00	\$ 5,000.00	-28.57%
03	150	050	Donation/Honourarium	\$ -	\$ 1,500.00	\$ -	\$ -	\$ 500.00	\$ 538.31	\$ 500.00	0.00%
03	150	100	Safety Equipment/Protective Clothing	\$ 10,000.00	\$ 11,942.46	\$ 10,000.00	\$ 26,381.58	\$ 6,000.00	\$ 16,000.00	\$ 20,000.00	233.33%
03	150	100	Safety Equipment/Protective Clothing-					\$ 10,000.00			-100.00%
03	150	102	Mutual Aid Agreement	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 450.00	\$ 1,000.00	\$ 1,174.70	\$ 9,500.00	850.00%
03	150	103	Fire Prevention	\$ 2,000.00	\$ 1,350.30	\$ 2,000.00	\$ 1,188.63	\$ 2,250.00	\$ 1,589.11	\$ 4,000.00	77.78%
03	150	104	Forest Fire Management Fee	\$ 2,800.00	\$ 2,781.00	\$ 2,800.00	\$ 2,882.60	\$ 4,900.00	\$ 4,731.72	\$ 4,900.00	0.00%
03	150	105	Dispatch Services	\$ 2,000.00	\$ 1,928.88	\$ 2,100.00	\$ 2,107.88	\$ 2,250.00	\$ 2,054.91	\$ 2,500.00	11.11%
03	150	106	Radio System Maintenance	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 863.94	\$ -	-100.00%
03	150	107	Radio Tower Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
03	150	108	Emergency Management( Separate Line Item)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
03	150	111	Fire Fighting Tools/Equipment	\$ 15,000.00	\$ -	\$ 16,000.00	\$ 16,000.00	\$ 13,500.00	\$ 13,150.87	\$ 13,500.00	0.00%
03	150	114	Equipment & Repairs	\$ 500.00	\$ 4,512.05	\$ 500.00	\$ 520.12	\$ 550.00	\$ -	\$ 5,500.00	900.00%
03	150	300	Transfer to Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
03	150	401	Capital - Buildings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
03	150	403	Capital - Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
03	150	407	Contra Capital - Fire	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
03	150	415	Amortization - Fire	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
				<b>\$ 206,360.00</b>	<b>\$ 197,565.55</b>	<b>\$ 205,100.00</b>	<b>\$ 218,790.99</b>	<b>\$ 221,909.90</b>	<b>\$ 259,450.56</b>	<b>\$ 293,590.00</b>	<b>32.30%</b>
<b>Fire Hall #1 McKellar-Sharon Park Drive</b>											
03	151	008	Hydro	\$ 2,000.00	\$ 1,766.97	\$ 2,000.00	\$ 2,197.55	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	0.00%
03	151	024	Miscellaneous	\$ -	\$ 534.78	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	0.00%
03	151	033	Heating	\$ 3,500.00	\$ 2,317.10	\$ 3,000.00	\$ 4,194.85	\$ 4,000.00	\$ 4,000.00	\$ 3,000.00	-25.00%
03	151	112	Maintenance Supplies	\$ 500.00	\$ 36.70	\$ 1,500.00	\$ 20.34	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	0.00%
03	151	113	Maintenance Repairs	\$ 2,000.00	\$ 758.60	\$ 2,000.00	\$ 125.49	\$ 3,000.00	\$ 2,902.31	\$ 3,000.00	0.00%
03	151	114	Equipment & Repairs	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 97.69	\$ -	\$ -	\$ -	
03	151	116	Grounds Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
03	151	145	Materials & Supplies(Line item Duplicated-Removed)	\$ 3,000.00	\$ -	\$ 2,000.00	\$ 2,000.00	\$ -	\$ -	\$ -	
				<b>\$ 12,000.00</b>	<b>\$ 5,414.15</b>	<b>\$ 11,500.00</b>	<b>\$ 8,635.92</b>	<b>\$ 12,000.00</b>	<b>\$ 11,902.31</b>	<b>\$ 11,000.00</b>	<b>-8.33%</b>
<b>Fire Hall #2 McKellar</b>											
03	152	007	Telephone Fire Hall #2	\$ 800.00	\$ 632.78	\$ 800.00	\$ 178.93	\$ 700.00	\$ 482.31	\$ -	-100.00%
03	152	008	Hydro	\$ 3,000.00	\$ 1,487.59	\$ 3,000.00	\$ 2,103.34	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00	0.00%
03	152	024	Miscellaneous	\$ 250.00	\$ 525.56	\$ 500.00	\$ 140.48	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	0.00%
03	152	033	Heating	\$ 6,000.00	\$ 6,693.78	\$ 6,000.00	\$ 7,481.88	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00	0.00%
03	152	112	Maintenance Supplies	\$ 2,000.00	\$ 1,690.68	\$ 2,000.00	\$ 223.85	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	0.00%

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				Budget 2021	2021 Actual	Budget 2022	Estimated 2022 Actuals	Proposed Budget 2023	Estimated Actuals 2023	Proposed Budget 2024	%
03	152	113	Maintenance Repairs	\$ 5,000.00	\$ 674.36	\$ 5,000.00	2,721.53	\$ 6,000.00	\$ 6,097.69	\$ -	-100.00%
03	152	114	Equipment & Repairs	\$ 1,000.00		\$ 1,000.00	97.69	\$ -			
03	152	116	Grounds Maintenance			\$ -					
03	152	145	Materials & Supplies(Line item Duplicated-Removed)			\$ -					
				<b>\$ 18,050.00</b>	<b>\$ 11,704.75</b>	<b>\$ 18,300.00</b>	<b>\$ 12,947.70</b>	<b>\$ 20,200.00</b>	<b>\$ 20,080.00</b>	<b>\$ 13,500.00</b>	<b>-33.17%</b>
<b><u>Fire Department Vehicles</u></b>											
03	153	140	Motor Oil/Grease	\$ 400.00	\$ -	\$ 400.00	35.61	\$ 500.00	\$ 27.54	\$ 500.00	0.00%
03	153	141	Fuel - Gas	\$ 2,000.00	\$ 6,922.19	\$ 5,000.00	4,079.63	\$ 5,500.00	\$ 5,410.00	\$ 6,000.00	9.09%
03	153	142	Fuel - Diesel	\$ 3,000.00	\$ -	\$ 5,000.00	5,000.00	\$ 4,500.00	\$ 4,500.00	\$ 5,000.00	11.11%
03	153	144	Licenses & Insurance	\$ -	\$ 600.47	\$ 600.00	600.00	\$ 600.00	\$ 600.00		-100.00%
03	153	200	Rescue 1 - 1998 Dodge Ram-Now Rescue 3	\$ 1,500.00	\$ 5,130.57	\$ 2,000.00	2,012.86	\$ 2,250.00	\$ 2,250.00		-100.00%
03	153	202	Rescue 1-2022 Doge Ram				-	\$ 2,250.00	\$ 2,099.36	\$ 3,250.00	44.44%
03	153	202	Pumper 1 - 1996 Superior Ford F-800-Remove	\$ 2,000.00	\$ 2,821.81	\$ 3,000.00	3,000.00	\$ -			
03	153	203	Pumper 2 - 1978 Dodge D300	\$ 3,800.00	\$ 5,662.16	\$ 3,000.00	3,000.00				
03	153	204	Tanker 2 - 1980 Chev C70	\$ 2,000.00	\$ 1,455.27	\$ 2,000.00	2,000.00	\$ -			
03	153	206	T1-2019 INT.TRUCK#709568				2,216.16	\$ 2,250.00	\$ 2,652.26		-100.00%
03	153	207	T2 - 2013 Freightliner - Fire Dept	\$ 3,000.00	\$ 803.90	\$ 2,000.00	3,090.48	\$ 3,250.00	\$ 3,197.17	\$ 3,500.00	7.69%
03	153	208	R2 - 2008 Ford E-350	\$ 2,000.00	\$ 5,469.76	\$ 2,000.00	3,846.93		\$ 35.00	-	
03	153	209	R2 2014 FORD E350	\$ 2,000.00		\$ 2,000.00	1,177.88	\$ 3,500.00	\$ 3,257.19	\$ 6,000.00	71.43%
03	153	210	2020 Freightliner Pumper Truck-P1		\$ 753.94	\$ 1,000.00	1,716.29	\$ 2,250.00	\$ 2,250.00	\$ 2,500.00	11.11%
				<b>\$ 21,700.00</b>	<b>\$ 29,620.07</b>	<b>\$ 28,000.00</b>	<b>\$ 31,775.84</b>	<b>\$ 26,850.00</b>	<b>\$ 26,278.52</b>	<b>\$ 26,750.00</b>	<b>-0.37%</b>
<b><u>Fire Department Tower Site</u></b>											
03	154	008	Hydro	\$ 1,500.00	\$ 1,005.23	\$ 1,500.00	1,250.21	1,700.00	\$ 1,391.26	\$ 1,750.00	2.94%
03	154	024	Miscellaneous				-				
03	154	107	Radio Tower Maintenance				-				
				<b>\$ 1,500.00</b>	<b>\$ 1,005.23</b>	<b>\$ 1,500.00</b>	<b>\$ 1,250.21</b>	<b>\$ 1,700.00</b>	<b>\$ 1,391.26</b>	<b>\$ 1,750.00</b>	<b>2.94%</b>
<b><u>Transfer to Reserves</u></b>											
03	150	300	Transfer to Reserves-Forest Fire Reserve	\$ 5,000.00	\$ 5,000.00	\$ 2,000.00	2,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	0.00%
				<b>\$ 5,000.00</b>	<b>\$ 5,000.00</b>	<b>\$ 2,000.00</b>	<b>\$ 2,000.00</b>	<b>\$ 3,000.00</b>	<b>\$ 3,000.00</b>	<b>\$ 3,000.00</b>	<b>0.00%</b>
<b><u>Emergency Planning Budget</u></b>											
03	150	107	Radio Tower Maintenance	\$ 500.00	\$ -	\$ 500.00	500.00	\$ 1,000.00	\$ 739.80	\$ -	-100.00%
03	150	108	Emergency Management	\$ 2,500.00	\$ -	\$ 2,500.00	2,500.00	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00	0.00%
				<b>\$ 3,000.00</b>	<b>\$ -</b>	<b>\$ 3,000.00</b>	<b>\$ 3,000.00</b>	<b>\$ 5,500.00</b>	<b>\$ 5,239.80</b>	<b>\$ 4,500.00</b>	<b>-18.18%</b>
<b>Total Fire Department Expenses</b>				<b>\$ 267,610.00</b>	<b>\$ 250,309.75</b>	<b>\$ 269,400.00</b>	<b>\$ 278,400.66</b>	<b>\$ 291,159.90</b>	<b>\$ 327,342.45</b>	<b>\$ 354,090.00</b>	<b>21.61%</b>
<b><u>Building Department Revenue</u></b>											

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				Budget 2021	2021 Actual	Budget 2022	Estimated 2022 Actuals	Proposed Budget 2023	Estimated Actuals 2023	Proposed Budget 2024	%
04	104	541	Building Permits	-\$ 135,000.00	-\$ 221,779.25	-\$ 159,000.00	-\$ 162,421.28	-\$ 159,000.00	-\$ 101,776.24	-\$ 135,000.00	-15.09%
04	104	543	Inactive Permit Fee	\$ -	\$ -						
04	104	544	Revised Drawings	-\$ 1,500.00	-\$ -	-\$ 1,500.00	-\$ 1,037.00	-\$ 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		-\$ 149.09			-\$ 1,500.00	
04	104	589	Transfer from Reserves - Building	\$ -	-\$ -	-\$ 8,000.00	-	-\$ 8,000.00	-\$ 52,000.00	-\$ 20,000.00	150.00%
<b>Total Building Revenue</b>				<b>-\$ 136,500.00</b>	<b>-\$ 222,040.51</b>	<b>-\$ 168,500.00</b>	<b>-\$ 163,607.37</b>	<b>-\$ 168,500.00</b>	<b>-\$ 153,776.24</b>	<b>-\$ 158,000.00</b>	<b>-6.23%</b>
<b>Expenses</b>											
04	170	001	Salaries	\$ 90,600.00	\$ 91,463.97	\$ 107,120.00	105,529.25	\$ 114,082.80	\$ 114,609.11	\$ 117,847.53	3.30%
04	170	004	Payroll Overhead - CPP, EI, RRSP, WSIB,	\$ 19,785.00	\$ 17,987.41	\$ 21,424.00	21,127.97	\$ 22,816.56	\$ 23,629.32	\$ 24,747.98	8.46%
04	170	005	Employee Benefits	\$ 5,000.00	\$ 5,925.59	\$ 8,569.60	7,436.50	\$ 9,126.62	\$ 6,567.50	\$ 9,126.62	0.00%
04	170	006	Mileage	\$ -	\$ -		-				
04	170	007	Telephone	\$ -	\$ -	\$ 720.00	372.35	\$ 400.00	\$ 642.98	\$ 600.00	50.00%
04	170	009	Office Supplies/Materials	\$ 500.00	\$ 118.24	\$ 500.00	40.70	\$ 1,000.00	\$ 84.45	\$ 1,000.00	0.00%
04	170	010	Postage/Courier	\$ 100.00	\$ -	\$ 100.00	-	\$ 100.00		\$ 100.00	0.00%
04	170	014	Insurance	\$ -	\$ -		-				
04	170	015	Courses & Training	\$ 2,000.00	\$ 515.99	\$ 2,000.00	1,224.17	\$ 2,000.00	\$ 642.34	\$ 2,000.00	0.00%
04	170	016	Conferences	\$ 1,500.00	\$ -	\$ 1,500.00	-	\$ 2,000.00	\$ -	\$ 2,000.00	0.00%
04	170	017	Memberships/Subscriptions	\$ 500.00	\$ 477.72	\$ 500.00	709.76	\$ 500.00	\$ 231.92	\$ 500.00	0.00%
04	170	020	Professional Services - Legal	\$ 11,000.00	\$ 3,679.95	\$ 7,000.00	641.14	\$ 7,000.00	\$ 364.02	\$ 7,000.00	0.00%
04	170	023	Computer Software & Hardware			\$ 7,700.00	7,128.28	\$ 4,500.00	\$ 4,200.00	\$ 4,500.00	0.00%
04	170	024	Miscellaneous	\$ 500.00	\$ -	\$ 500.00	893.53	\$ 500.00	\$ 254.39	\$ 500.00	0.00%
04	170	041	Shared CBO Services due to Other Municipi	\$ -	\$ -		1,294.67	\$ -	\$ 1,189.20	\$ 1,500.00	
04	170	141	Vehicle Fuel - Gas	\$ 1,200.00	\$ 1,007.11	\$ 1,200.00	552.03	\$ 1,000.00	\$ 1,247.45	\$ 1,200.00	20.00%
04	170	143	Vehicle Maintenance Costs/Parts	\$ 400.00	\$ 214.27	\$ 400.00	1,599.45	\$ 400.00	\$ 276.01	\$ 400.00	0.00%
04	170	144	Licenses & Insurance	\$ 120.00	\$ 240.00	\$ 120.00	222.00	\$ 120.00		\$ 120.00	0.00%
04	170	145	Materials & Supplies-Duplicate-Removed	\$ 2,500.00	\$ 1,096.66	\$ 2,500.00	-	\$ -			
<b>Total Building Expenses</b>				<b>\$ 135,705.00</b>	<b>\$ 122,726.91</b>	<b>\$ 161,853.60</b>	<b>\$ 148,771.80</b>	<b>\$ 165,545.98</b>	<b>\$ 153,938.69</b>	<b>\$ 173,142.14</b>	<b>4.59%</b>
<b>Transfer to Reserves</b>											
04	170	300	Transfer to Building Reserve		\$ -	\$ -					
<b>Total Transfer to Reserves</b>				<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Building Department Expenditures</b>				<b>\$ 135,705.00</b>	<b>\$ 122,726.91</b>	<b>\$ 161,853.60</b>	<b>\$ 148,771.80</b>	<b>\$ 165,545.98</b>	<b>\$ 153,938.69</b>	<b>\$ 173,142.14</b>	<b>4.59%</b>
<b>Protection to Persons and Property</b>											
<b>Revenue</b>											
02	102	525	Provincial Offences Act Revenue	-\$ 2,000.00	-\$ 7,550.59	-\$ 2,000.00	-\$ 3,509.72	-\$ 4,000.00	-\$ 6,096.30	-\$ 4,000.00	0.00%
05	160	552	Court Security Transportation Grant		-\$ 2,038.00	-\$ 2,500.00	-\$ 1,425.00	-\$ 2,500.00	-\$ 2,889.56	-\$ 2,500.00	0.00%
05	160	552	Misc.Revenue -OPP offset				-\$ 1,484.56				
02	104	538	Fine Revenue - Parking/Trailers	-\$ 200.00	\$ -	-\$ 200.00	\$ -	-\$ 200.00	-\$ 200.00	-\$ 200.00	0.00%

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				Budget 2021	2021 Actual	Budget 2022	Estimated 2022 Actuals	Proposed Budget 2023	Estimated Actuals 2023	Proposed Budget 2024	%
<b>Total Protection to Persons and Property Revenue</b>				<b>-\$ 2,200.00</b>	<b>-\$ 9,588.59</b>	<b>-\$ 4,700.00</b>	<b>-\$ 6,419.28</b>	<b>-\$ 6,700.00</b>	<b>-\$ 9,185.86</b>	<b>-\$ 6,700.00</b>	<b>0.00%</b>
<b>Expenses</b>											
<b>Policing Costs - O.P.P Expenditures</b>											
05	160	030	Policing Services Annual Levy	\$ 382,000.00	\$ 382,580.45	\$ 375,000.00	\$ 374,712.00	\$ 368,752.00	\$ 368,748.00	\$ 363,282.00	-1.48%
				<b>\$ 382,000.00</b>	<b>\$ 382,580.45</b>	<b>\$ 375,000.00</b>	<b>\$ 374,712.00</b>	<b>\$ 368,752.00</b>	<b>\$ 368,748.00</b>	<b>\$ 363,282.00</b>	<b>-1.48%</b>
<b>911 Service Expenditures</b>											
05	165	030	Contracted Services/Annual Levy-911	\$ 1,200.00	\$ 1,214.24	\$ 1,200.00	\$ 1,215.45	\$ 1,215.00	\$ 1,144.88	\$ 1,200.00	-1.23%
				<b>\$ 1,200.00</b>	<b>\$ 1,214.24</b>	<b>\$ 1,200.00</b>	<b>\$ 1,215.45</b>	<b>\$ 1,215.00</b>	<b>\$ 1,144.88</b>	<b>\$ 1,200.00</b>	<b>-1.23%</b>
<b>Animal Control Expenditures</b>											
05	180	030	Veterinary Association Annual Levy	\$ 275.00	\$ 275.00	\$ 275.00	\$ 275.00	\$ 275.00	\$ 275.00	\$ 275.00	0.00%
05	180	320	Livestock Reimbursements - funded	\$ 1,500.00	\$ -	\$ 1,500.00		\$ -			
05	180	321	Livestock Reimbursements - unfunded	\$ -	\$ -	\$ -					
05	180	401	Capital - Buildings Animal Control	\$ -	\$ -	\$ -		\$ 1,000.00		\$ 1,000.00	0.00%
				<b>\$ 1,775.00</b>	<b>\$ 275.00</b>	<b>\$ 1,775.00</b>	<b>\$ 275.00</b>	<b>\$ 1,275.00</b>	<b>\$ 275.00</b>	<b>\$ 1,275.00</b>	<b>0.00%</b>
<b>By-Law Enforcement Expenditures</b>											
05	182	001	Salaries						\$ 11,103.25	\$ 39,266.40	
05	182	004	Payroll Overhead - CPP, EI, RRSP, WSIB,						\$ 2,155.40	\$ 8,245.94	
05	182	005	Employee Benefits							\$ 1,963.32	
05	182	030	Bylaw Enforcement Annual Levy	\$ 35,600.00	\$ 29,499.40	\$ 45,000.00	\$ 18,500.00	\$ 45,000.00	\$ 12,800.00	\$ -	-100.00%
05	190	006	Mileage	\$ -	\$ -	\$ 1,500.00	\$ 2,573.90	3,000.00	\$ 2,886.12	\$ 3,000.00	0.00%
05	190	011	Advertising	\$ -	\$ -						
05	190	015	Courses & Training	\$ 1,000.00	\$ -	\$ -		\$ 5,000.00		\$ 5,000.00	0.00%
05	190	020	Professional Services - Legal	\$ 5,000.00	\$ 672.17	\$ 4,000.00	\$ 661.44	\$ 4,000.00	\$ 1,232.58	\$ 4,000.00	0.00%
05	190	024	Miscellaneous	\$ 1,000.00	\$ 1,749.98	\$ 1,500.00	\$ 402.98	\$ 1,500.00	\$ 1,201.15	\$ 1,500.00	0.00%
05	190	030	Contracted Services/Annual Levy		\$ -						
				<b>\$ 42,600.00</b>	<b>\$ 31,921.55</b>	<b>\$ 52,000.00</b>	<b>\$ 22,138.32</b>	<b>\$ 58,500.00</b>	<b>\$ 31,378.50</b>	<b>\$ 62,975.66</b>	<b>7.65%</b>
<b>Total Protection To Persons &amp; Property Expenditures</b>				<b>\$ 427,575.00</b>	<b>\$ 415,991.24</b>	<b>\$ 429,975.00</b>	<b>\$ 398,340.77</b>	<b>\$ 429,742.00</b>	<b>\$ 401,546.38</b>	<b>\$ 428,732.66</b>	<b>-0.23%</b>
<b>Transportation Department</b>											
<b>Revenue</b>											
06	104	534	Entrance Application Fee	-\$ 500.00	-\$ 1,000.00	-\$ 500.00	-\$ 350.00	-\$ 350.00	-\$ 350.00	-\$ 350.00	0.00%
06	104	552	Miscellaneous Revenue -	\$ -	\$ -		\$ -		-\$ 52,446.15		
06	104	553	Administrative Income -Road Damage deposit	\$ -	-\$ 750.00		-\$ 750.00				
06	104	582	Transfer from Reserve - Roads Capital Construction	\$ -	\$ -	-\$ 22,600.00	-\$ 22,600.00		-\$ 14,000.00		
06	104	592	Unexpended Capital - Roads	\$ -	\$ -						
<b>Total Transportation department Revenue</b>				<b>-\$ 500.00</b>	<b>-\$ 1,750.00</b>	<b>-\$ 23,100.00</b>	<b>-\$ 23,700.00</b>	<b>-\$ 350.00</b>	<b>-\$ 66,796.15</b>	<b>-\$ 350.00</b>	<b>0.00%</b>
<b>Administration</b>											
<b>Expenses</b>											
06	200	001	Salaries	\$ 65,000.00	\$ 52,739.73	\$ 65,000.00	64,439.02	69,225.00	\$ 92,990.04	\$ 90,000.00	30.01%
06	200	004	Payroll Overhead - CPP, EI, RRSP, WSIB,	\$ 13,000.00	\$ 7,748.03	\$ 9,450.00	10,196.12	10,383.75	\$ 11,054.46	\$ 13,500.00	30.01%
06	200	005	Employee Benefits	\$ 14,000.00	\$ 21,003.50	\$ 21,600.00	23,819.05	22,000.00	\$ 21,716.01	\$ 22,000.00	0.00%



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				Budget 2021	2021 Actual	Budget 2022	Estimated 2022 Actuals	Proposed Budget 2023	Estimated Actuals 2023	Proposed Budget 2024	%
06	104	553	Administrative Income -Road Damage deposit Ret				-				
06	200	006	Mileage	\$ 500.00	\$ -	\$ 500.00		\$ 500.00	\$ -	\$ 500.00	0.00%
06	200	007	Telephone	\$ 1,700.00	\$ 1,252.66	\$ 1,400.00	1,365.51	\$ 1,400.00	\$ 1,315.06	\$ 1,400.00	0.00%
06	200	008	Personal Protective Equipment Employee A	\$ 500.00	\$ 27.47	\$ 500.00	273.26	\$ 500.00	\$ 1,002.71	\$ 1,000.00	100.00%
06	200	009	Office Supplies/Materials	\$ 1,000.00	\$ 840.08	\$ 1,000.00	99.03	\$ 1,000.00	\$ 73.25	\$ 500.00	-50.00%
06	200	010	Postage/Courier	\$ 200.00	\$ -	\$ 200.00	256.11	\$ 200.00		\$ 200.00	0.00%
06	200	011	Advertising	\$ 1,000.00	\$ 1,771.33	\$ 1,500.00	2,882.95	\$ 1,500.00	\$ 856.64	\$ 500.00	-66.67%
06	200	012	Printing/Photocopier	\$ -	\$ -	\$ -		\$ -			
06	200	014	Insurance	\$ -	\$ -	\$ -		\$ -			
06	200	015	Courses & Training	\$ 1,000.00	\$ 283.51	\$ 1,500.00	936.71	\$ 1,500.00	\$ 100.00	\$ 3,000.00	100.00%
06	200	016	Conferences	\$ 1,000.00	\$ -	\$ 2,000.00	-	\$ 2,000.00	\$ 1,578.55	\$ 1,000.00	-50.00%
06	200	017	Memberships/Subscriptions	\$ 800.00	\$ 865.80	\$ 800.00	939.64	\$ 800.00	\$ 954.43	\$ 1,000.00	25.00%
06	200	018	Office Equipment	\$ 500.00	\$ 213.98	\$ 500.00	-	\$ 1,500.00	\$ 1,555.91	\$ 1,500.00	0.00%
06	200	020	Professional Services - Legal	\$ 500.00	\$ -	\$ 500.00	2,212.60	\$ 500.00	\$ -	\$ -	-100.00%
06	200	021	Consultant Services	\$ 500.00	\$ -	\$ 500.00	2,798.40	\$ 500.00	\$ 1,747.73	\$ 1,000.00	100.00%
06	200	023	Computer Software Maintenance	\$ 1,600.00	\$ 221.32	\$ 1,000.00	-	\$ 1,000.00	\$ -	\$ 1,000.00	0.00%
06	200	024	Miscellaneous	\$ 500.00	\$ 1,208.39	\$ 500.00	934.45	\$ 500.00	\$ 150.58	\$ 500.00	0.00%
06	200	040	Radio Licences	\$ 600.00	\$ 564.89	\$ 600.00	584.08	\$ 600.00	\$ 623.82	\$ 650.00	8.33%
06	200	136	Professional Services-Grants	\$ 60,000.00	\$ 3,663.36	\$ -					
06	200	300	Transfer to Reserves	\$ -	\$ -	\$ -	-				
06	200	409	Contra Capital - Roads	\$ -	\$ -	\$ -	-				
06	200	417	Amortization - Roads	\$ -	\$ -	\$ -					
06	200	429	Capital - Transportation	\$ -	\$ -	\$ -					
				<b>\$ 163,900.00</b>	<b>\$ 92,404.05</b>	<b>\$ 109,050.00</b>	<b>\$ 111,736.93</b>	<b>\$ 115,608.75</b>	<b>\$ 135,719.19</b>	<b>\$ 139,250.00</b>	<b>20.45%</b>
<b>Public Works Garage</b>											
06	210	001	Salaries	\$ 6,000.00	\$ 6,204.80	\$ 6,240.00	3,459.30	\$ 6,900.00	\$ 6,490.37	\$ 7,000.00	1.45%
06	210	004	Payroll Overhead - CPP, EI, RRSP, WSIB,	\$ 1,200.00	\$ 1,040.75	\$ 1,248.00	730.36	\$ 1,380.00	\$ 1,381.46	\$ 1,540.00	11.59%
06	210	005	Employee Benefits	\$ 100.00	\$ 20.44	\$ 100.00	22.19	\$ 100.00	\$ 41.40	\$ 70.00	-30.00%
06	210	008	Hydro	\$ 3,500.00	\$ 2,247.77	\$ 3,000.00	2,478.99	\$ 3,000.00	\$ 2,238.83	\$ 3,000.00	0.00%
06	210	024	Miscellaneous	\$ 1,000.00	\$ -	\$ 1,000.00	50.00	\$ 1,000.00	\$ -	\$ -	-100.00%
06	210	031	Furnace Oil	\$ 12,000.00	\$ 9,576.59	\$ 12,000.00	19,686.10	\$ 15,000.00	\$ 13,637.95	\$ 15,000.00	0.00%
06	210	110	Permits/Licenses	\$ 100.00	\$ -	\$ 100.00	-	\$ 100.00	\$ -	\$ -	-100.00%
06	210	112	Maintenance Supplies	\$ 500.00	\$ 886.08	\$ 500.00	129.24	\$ 500.00	\$ 118.97	\$ 500.00	0.00%
06	210	113	Maintenance Repairs	\$ 3,000.00	\$ -	\$ 3,000.00	1,484.89	\$ 18,000.00	\$ 17,954.33	\$ 15,000.00	-16.67%
06	210	114	Equipment & Repairs	\$ 1,500.00	\$ 330.83	\$ 1,500.00	93.24	\$ 1,500.00	\$ 186.48	\$ 1,500.00	0.00%
06	210	116	Grounds Maintenance	\$ 500.00	\$ -	\$ 500.00	111.13	\$ 500.00	\$ 80.21	\$ 500.00	0.00%
06	210	145	Materials & Supplies	\$ 1,500.00	\$ 1,855.84	\$ 1,500.00	1,777.05	\$ 1,500.00	\$ 1,059.40	\$ 2,500.00	66.67%
06	210	148	Workshop Supplies	\$ 2,000.00	\$ 2,088.97	\$ 2,000.00	2,786.90	\$ 2,000.00	\$ 4,183.70	\$ 3,000.00	50.00%
06	210	401	Capital - Buildings								
				<b>\$ 32,900.00</b>	<b>\$ 24,252.07</b>	<b>\$ 32,688.00</b>	<b>\$ 32,809.39</b>	<b>\$ 51,480.00</b>	<b>\$ 47,373.10</b>	<b>\$ 49,610.00</b>	<b>-3.63%</b>
<b>Environmental Spill</b>											
06	219	001	Salaries	\$ -	\$ -	\$ -			\$ 1,902.96	\$ -	
06	219	004	Payroll Overhead - CPP, EI, RRSP, WSIB,	\$ -	\$ -	\$ -				\$ -	
06	219	005	Employee Benefits	\$ -	\$ -	\$ -				\$ -	
06	219	024	Miscellaneous	\$ -	\$ -	\$ -			\$ 46,092.46		

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				Budget 2021	2021 Actual	Budget 2022	Estimated 2022 Actuals	Proposed Budget 2023	Estimated Actuals 2023	Proposed Budget 2024	%
				\$ -	\$ -	\$ -			\$ 47,995.42	\$ -	
<b>Bridge &amp; Culverts</b>											
06	220	001	Salaries	\$ 16,500.00	\$ 12,421.25	\$ 17,160.00	16,522.64	\$ 18,400.00	\$ 12,426.46	\$ 18,000.00	-2.17%
06	220	004	Payroll Overhead - CPP, EI, RRSP, WSIB,	\$ 3,200.00	\$ 2,574.37	\$ 3,260.40	3,435.11	\$ 3,680.00	\$ 2,596.93	\$ 3,960.00	7.61%
06	220	005	Employee Benefits	\$ 100.00	\$ 53.47	\$ 100.00	118.70	\$ 100.00	\$ 76.56	\$ 180.00	80.00%
06	220	024	Miscellaneous-Amount reflected in line 145	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	
06	220	145	Materials & Supplies	\$ 17,000.00	\$ 22,291.85	\$ 17,000.00	16,604.73	\$ 21,000.00	\$ 9,606.03	\$ 17,000.00	-19.05%
06	220	147	Contracted Services	\$ 5,000.00	\$ -	\$ 5,000.00	-	\$ 5,000.00	\$ -	\$ 5,000.00	0.00%
				<b>\$ 41,800.00</b>	<b>\$ 37,340.94</b>	<b>\$ 42,520.40</b>	<b>\$ 36,681.18</b>	<b>\$ 48,180.00</b>	<b>\$ 24,705.98</b>	<b>\$ 44,140.00</b>	<b>-8.39%</b>
<b>Brushing &amp; Timming</b>											
06	221	001	Salaries	\$ 6,000.00	\$ 5,151.86	\$ 6,240.00	2,899.59	\$ 6,700.00	\$ 2,760.41	\$ 6,000.00	-10.45%
06	221	004	Payroll Overhead - CPP, EI, RRSP, WSIB,	\$ 1,000.00	\$ 929.58	\$ 1,060.80	526.77	\$ 1,340.00	\$ 695.76	\$ 1,320.00	-1.49%
06	221	005	Employee Benefits	\$ 200.00	\$ 21.80	\$ 200.00	15.79	\$ 200.00	\$ 18.27	\$ 60.00	-70.00%
06	221	024	Miscellaneous	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	
06	221	145	Materials & Supplies	\$ 1,500.00	\$ 1,539.69	\$ 2,000.00	1,489.38	\$ 3,000.00	\$ 686.52	\$ 3,000.00	0.00%
06	221	147	Contracted Services	\$ 13,500.00	\$ 11,956.80	\$ 14,000.00	13,356.00	\$ 14,000.00	\$ 12,964.22	\$ 15,000.00	7.14%
				<b>\$ 22,200.00</b>	<b>\$ 19,599.73</b>	<b>\$ 23,500.80</b>	<b>\$ 18,287.53</b>	<b>\$ 25,240.00</b>	<b>\$ 17,125.18</b>	<b>\$ 25,380.00</b>	<b>0.55%</b>
<b>Ditching</b>											
06	222	001	Salaries	\$ 20,000.00	\$ 673.33	\$ 10,000.00	10,904.70	\$ 15,000.00	\$ 14,878.40	\$ 15,000.00	0.00%
06	222	004	Payroll Overhead - CPP, EI, RRSP, WSIB,	\$ 2,800.00	\$ 141.39	\$ 2,000.00	2,174.41	\$ 3,000.00	\$ 3,165.64	\$ 3,300.00	10.00%
06	222	005	Employee Benefits	\$ 200.00	\$ 2.14	\$ 200.00	70.01	\$ 200.00	\$ 78.34	\$ 150.00	-25.00%
06	222	024	Miscellaneous-Amount reflected in line 145	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	
06	222	145	Materials & Supplies/Miscellaneous	\$ 1,000.00	\$ 1,337.13	\$ 2,500.00	-	\$ 2,500.00	\$ 304.42	\$ 2,500.00	0.00%
06	222	147	Contracted Services	\$ 2,500.00	\$ -	\$ 2,500.00	2,849.28	\$ 2,500.00	\$ -	\$ 5,000.00	100.00%
				<b>\$ 26,500.00</b>	<b>\$ 2,153.99</b>	<b>\$ 17,200.00</b>	<b>\$ 15,998.40</b>	<b>\$ 23,200.00</b>	<b>\$ 18,426.80</b>	<b>\$ 25,950.00</b>	<b>11.85%</b>
<b>Loosetop Maintenance</b>											
06	223	001	Salaries	\$ 20,000.00	\$ 25,197.06	\$ 26,520.00	22,335.68	\$ 28,243.80	\$ 17,096.82	\$ 20,000.00	-29.19%
06	223	004	Payroll Overhead - CPP, EI, RRSP, WSIB,	\$ 3,800.00	\$ 5,402.54	\$ 5,569.20	4,636.70	\$ 5,648.76	\$ 3,770.34	\$ 3,800.00	-32.73%
06	223	005	Employee Benefits	\$ 200.00	\$ 99.95	\$ 200.00	133.70	\$ 200.00	\$ 108.11	\$ 200.00	0.00%
06	223	024	Miscellaneous-Amount reflected in line 145	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	
06	223	145	Materials & Supplies/Miscellaneous	\$ 105,100.00	\$ 77,209.67	\$ 105,100.00	67,175.85	\$ 77,100.00	\$ 74,470.03	\$ 85,000.00	10.25%
06	223	146	Dust Control Materials/Supplies	\$ 55,000.00	\$ 51,045.95	\$ 80,000.00	62,338.37	\$ 70,000.00	\$ 46,085.06	\$ 70,000.00	0.00%
06	223	147	Contracted Services	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	
				<b>\$ 184,100.00</b>	<b>\$ 158,955.17</b>	<b>\$ 217,389.20</b>	<b>\$ 156,620.30</b>	<b>\$ 181,192.56</b>	<b>\$ 141,530.36</b>	<b>\$ 179,000.00</b>	<b>-1.21%</b>
<b>Roadside Maintenance</b>											
06	224	001	Salaries	\$ 70,000.00	\$ 77,942.02	\$ 85,000.00	73,815.27	\$ 90,525.00	\$ 125,949.70	\$ 100,000.00	10.47%
06	224	004	Payroll Overhead - CPP, EI, RRSP, WSIB,	\$ 13,500.00	\$ 15,718.97	\$ 17,000.00	14,935.62	\$ 18,105.00	\$ 26,213.93	\$ 22,000.00	21.51%
06	224	005	Employee Benefits	\$ 500.00	\$ 387.83	\$ 500.00	475.78	\$ 500.00	\$ 760.79	\$ 1,000.00	100.00%
06	224	024	Miscellaneous-Amount reflected in line 145	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	
06	224	145	Materials & Supplies/Miscellaneous	\$ 62,000.00	\$ 2,557.36	\$ 12,000.00	5,080.57	\$ 20,000.00	\$ 5,811.70	\$ 10,000.00	-50.00%
06	224	147	Contracted Services	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	
				<b>\$ 146,000.00</b>	<b>\$ 96,606.18</b>	<b>\$ 114,500.00</b>	<b>\$ 94,307.24</b>	<b>\$ 129,130.00</b>	<b>\$ 158,736.12</b>	<b>\$ 133,000.00</b>	<b>3.00%</b>
<b>Sanding/Salting</b>											
06	225	001	Salaries	\$ 25,000.00	\$ 23,652.87	\$ 25,000.00	25,910.45	\$ 40,000.00	\$ 33,793.63	\$ 40,000.00	0.00%
06	225	004	Payroll Overhead - CPP, EI, RRSP, WSIB,	\$ 4,800.00	\$ 4,487.80	\$ 4,800.00	5,068.71	\$ 8,000.00	\$ 7,282.16	\$ 8,000.00	0.00%

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				Budget 2021	2021 Actual	Budget 2022	Estimated 2022 Actuals	Proposed Budget 2023	Estimated Actuals 2023	Proposed Budget 2024	%
06	225	005	Employee Benefits	\$ 100.00	\$ 59.47	\$ 100.00	155.56	\$ 100.00	\$ 234.63	\$ 400.00	300.00%
06	225	024	Miscellaneous	\$ -	\$ -	\$ -	-				
06	225	145	Materials & Supplies	\$ 72,500.00	\$ 47,537.09	\$ 78,100.00	58,882.22	\$ 120,000.00	\$ 95,508.00	\$ 100,000.00	-16.67%
06	225	147	Contracted Services	\$ -	\$ -	\$ -	-				
				<b>\$ 102,400.00</b>	<b>\$ 75,737.23</b>	<b>\$ 108,000.00</b>	<b>\$ 90,016.94</b>	<b>\$ 168,100.00</b>	<b>\$ 136,818.42</b>	<b>\$ 148,400.00</b>	<b>-11.72%</b>
<b><u>Snow Plowing</u></b>											
06	226	001	Salaries	\$ 55,000.00	\$ 45,118.43	\$ 55,000.00	46,235.24	\$ 73,000.00	\$ 47,884.23	\$ 55,000.00	-24.66%
06	226	004	Payroll Overhead - CPP, EI, RRSP, WSIB,	\$ 10,000.00	\$ 8,743.56	\$ 10,000.00	9,342.00	\$ 14,600.00	\$ 10,355.23	\$ 12,100.00	-17.12%
06	226	005	Employee Benefits	\$ 200.00	\$ 139.00	\$ 200.00	273.31	\$ 200.00	\$ 316.21	\$ 550.00	175.00%
06	226	024	Miscellaneous-Amount reflected in line 145	\$ -	\$ -	\$ -	-	\$ -	\$ -		
06	226	145	Materials & Supplies/Miscellaneous	\$ 10,100.00	\$ 7,951.61	\$ 10,100.00	6,121.66	\$ 10,100.00	\$ 10,477.06	\$ 12,000.00	18.81%
06	226	147	Contracted Services	\$ 35,000.00	\$ 34,385.14	\$ 45,000.00	49,654.95	\$ 40,608.00	\$ 37,608.42	\$ 5,000.00	-87.69%
				<b>\$ 110,300.00</b>	<b>\$ 96,337.74</b>	<b>\$ 120,300.00</b>	<b>\$ 111,627.16</b>	<b>\$ 138,508.00</b>	<b>\$ 106,641.15</b>	<b>\$ 84,650.00</b>	<b>-38.88%</b>
<b><u>Street Signs &amp; Safety Equipment</u></b>											
06	227	001	Salaries	\$ 3,500.00	\$ 4,448.18	\$ 3,500.00	5,763.39	3,727.50	\$ 6,774.00	\$ 7,000.00	87.79%
06	227	004	Payroll Overhead - CPP, EI, RRSP, WSIB,	\$ 600.00	\$ 873.80	\$ 600.00	1,165.23	745.50	\$ 1,416.19	\$ 1,540.00	106.57%
06	227	005	Employee Benefits	\$ 100.00	\$ 10.71	\$ 100.00	37.77	100.00	\$ 39.53	\$ 70.00	-30.00%
06	227	024	Miscellaneous	\$ 6,000.00	\$ 317.34	\$ 6,000.00	360.21	6,000.00			-100.00%
06	227	145	Materials & Supplies	\$ 5,000.00	\$ 1,883.10	\$ 5,000.00	5,740.72	12,000.00	\$ 13,063.59	\$ 12,000.00	0.00%
06	227	147	Contracted Services	\$ -	\$ -	\$ -	-				
				<b>\$ 15,200.00</b>	<b>\$ 7,533.13</b>	<b>\$ 15,200.00</b>	<b>\$ 13,067.32</b>	<b>\$ 22,573.00</b>	<b>\$ 21,293.31</b>	<b>\$ 20,610.00</b>	<b>-8.70%</b>
<b><u>Vehicle overhead</u></b>											
06	228	140	Motor Oil/Grease	\$ 3,500.00	\$ 3,399.33	\$ 3,500.00	9,846.35	\$ 3,727.50	\$ 3,353.99	\$ 3,600.00	-3.42%
06	228	141	Fuel - Gas	\$ 1,000.00	\$ 1,308.45	\$ 1,000.00	3,101.91	\$ 2,000.00	\$ 200.94	\$ 1,000.00	-50.00%
06	228	142	Fuel - Diesel	\$ 60,000.00	\$ 46,395.80	\$ 70,000.00	64,911.47	\$ 65,000.00	\$ 46,111.13	\$ 65,000.00	0.00%
06	228	143	Filters	\$ 4,500.00	\$ 2,177.80	\$ 4,500.00	923.19	\$ 4,000.00	\$ 3,392.73	\$ 4,000.00	0.00%
06	228	144	Licenses & Insurance	\$ 15,000.00	\$ 13,658.75	\$ 15,000.00	5,253.25	\$ 16,000.00	\$ 13,869.25	\$ 16,000.00	0.00%
06	228	145	Materials & Supplies	\$ 3,000.00	\$ 77.60	\$ 3,000.00		\$ 3,000.00	\$ 647.04	\$ 2,000.00	-33.33%
06	228	300	Transfer to Reserves	\$ -	\$ -	\$ -	-				
				<b>\$ 87,000.00</b>	<b>\$ 67,017.73</b>	<b>\$ 97,000.00</b>	<b>\$ 84,036.17</b>	<b>\$ 93,727.50</b>	<b>\$ 67,575.08</b>	<b>\$ 91,600.00</b>	<b>-2.27%</b>
<b><u>2002 Utility Trailer</u></b>											
06	232	001	Salaries	\$ 100.00			-				
06	232	004	Payroll Overhead - CPP, EI, RRSP, WSIB,	\$ -			-				
06	232	005	Employee Benefits	\$ -			-				
06	232	143	Maintenance Costs/Parts	\$ 100.00		\$ 3,000.00	-	\$ 4,000.00	\$ -	\$ -	-100.00%
				<b>\$ 200.00</b>	<b>\$ -</b>	<b>\$ 3,000.00</b>	<b>\$ -</b>	<b>\$ 4,000.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-100.00%</b>
<b><u>2020 Freightliner Plow Truck</u></b>											
06	233	001	Salaries	\$ 2,500.00	\$ 2,532.53	\$ 3,500.00	2,072.18	\$ 2,500.00	\$ 2,103.68	\$ 2,500.00	0.00%
06	233	004	Payroll Overhead - CPP, EI, RRSP, WSIB,	\$ 500.00	\$ 531.65	\$ 700.00	436.46	\$ 500.00	\$ 434.17	\$ 550.00	10.00%
06	233	005	Employee Benefits	\$ -	\$ 9.68	\$ 20.00	13.17	\$ 10.00	\$ 11.57	\$ 25.00	150.00%
06	233	143	Maintenance Costs/Parts	\$ 6,000.00	\$ 1,700.98	\$ 3,500.00	14,401.06	\$ 3,000.00	\$ 2,257.76	\$ 3,000.00	0.00%
				<b>\$ 9,000.00</b>	<b>\$ 4,774.84</b>	<b>\$ 7,720.00</b>	<b>\$ 16,922.87</b>	<b>\$ 6,010.00</b>	<b>\$ 4,807.18</b>	<b>\$ 6,075.00</b>	<b>1.08%</b>
<b><u>2016 Ford F-250 Pickup</u></b>											
06	235	001	Salaries	\$ 1,000.00	\$ -	\$ 1,000.00	87.36	1,000.00	\$ 232.00	\$ 1,000.00	0.00%
06	235	004	Payroll Overhead - CPP, EI, RRSP, WSIB,	\$ -	\$ -	\$ -	18.40		\$ 48.39	\$ 220.00	

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				Budget 2021	2021 Actual	Budget 2022	Estimated 2022 Actuals	Proposed Budget 2023	Estimated Actuals 2023	Proposed Budget 2024	%
06	235	005	Employee Benefits	\$ -	\$ -	\$ -	0.55		\$ -	\$ 10.00	
06	235	141	Fuel - Gas	\$ 5,000.00	\$ 3,472.62	\$ 7,000.00	9,471.09	6,000.00	\$ 5,252.35	\$ 6,000.00	0.00%
06	235	143	Maintenance Costs/Parts	\$ 2,400.00	\$ 2,279.07	\$ 2,400.00	2,110.48	2,500.00	\$ 2,025.31	\$ 4,500.00	80.00%
06	235	144	Licenses & Insurance	\$ -	\$ -	\$ -					
				<b>\$ 8,400.00</b>	<b>\$ 5,751.69</b>	<b>\$ 10,400.00</b>	<b>\$ 11,687.88</b>	<b>\$ 9,500.00</b>	<b>\$ 7,558.05</b>	<b>\$ 11,730.00</b>	<b>23.47%</b>
<b>2019 Freightliner</b>											
06	237	001	Salaries	\$ 3,000.00	\$ 2,578.48	\$ 3,200.00	3,197.15	\$ 3,408.00	\$ 2,568.20	\$ 3,000.00	-11.97%
06	237	004	Payroll Overhead - CPP, EI, RRSP, WSIB,	\$ 550.00	\$ 545.22	\$ 550.00	653.83	\$ 681.60	\$ 551.00	\$ 660.00	-3.17%
06	237	005	Employee Benefits	\$ 100.00	\$ 6.62	\$ 100.00	21.54	\$ 100.00	\$ 17.71	\$ 30.00	-70.00%
06	237	143	Maintenance Costs/Parts	\$ 6,000.00	\$ 2,789.93	\$ 7,500.00	11,739.68	\$ 4,000.00	\$ 5,210.29	\$ 5,500.00	37.50%
06	237	144	Licenses & Insurance	\$ -	\$ -	\$ -					
				<b>\$ 9,650.00</b>	<b>\$ 5,920.25</b>	<b>\$ 11,350.00</b>	<b>\$ 15,612.20</b>	<b>\$ 8,189.60</b>	<b>\$ 8,347.20</b>	<b>\$ 9,190.00</b>	<b>12.22%</b>
<b>CAT Backhoe</b>											
06	238	001	Salaries	\$ 2,000.00	\$ 706.33	\$ 2,000.00	2,071.04	\$ 2,130.00	\$ 1,103.20	\$ 2,000.00	-6.10%
06	238	004	Payroll Overhead - CPP, EI, RRSP, WSIB,	\$ 150.00	\$ 141.22	\$ 150.00	443.71	\$ 426.00	\$ 240.36	\$ 440.00	3.29%
06	238	005	Employee Benefits	\$ 25.00	\$ 2.14	\$ 25.00	12.17	\$ 25.00	\$ 5.71	\$ 20.00	-20.00%
06	238	143	Maintenance Costs/Parts	\$ 4,000.00	\$ 78.59	\$ 8,000.00	8,446.39	\$ 3,500.00	\$ 19,669.13	\$ 6,000.00	71.43%
				<b>\$ 6,175.00</b>	<b>\$ 928.28</b>	<b>\$ 10,175.00</b>	<b>\$ 10,973.31</b>	<b>\$ 6,081.00</b>	<b>\$ 21,018.40</b>	<b>\$ 8,460.00</b>	<b>39.12%</b>
<b>2002 John Deere Backhoe</b>											
06	239	001	Salaries	\$ 2,000.00	\$ 986.32	\$ 2,000.00	1,748.88	\$ 2,000.00	\$ 1,433.73	\$ 2,000.00	0.00%
06	239	004	Payroll Overhead - CPP, EI, RRSP, WSIB,	\$ 150.00	\$ 202.82	\$ 150.00	338.98	\$ 150.00	\$ 299.27	\$ 440.00	193.33%
06	239	005	Employee Benefits	\$ 25.00	\$ 3.16	\$ 25.00	11.49	\$ 25.00	\$ 7.32	\$ 20.00	-20.00%
06	239	143	Maintenance Costs/Parts	\$ 2,000.00	\$ 329.70	\$ 2,000.00	1,179.85	\$ 2,500.00	\$ 1,025.64	\$ 2,500.00	0.00%
				<b>\$ 4,175.00</b>	<b>\$ 1,522.00</b>	<b>\$ 4,175.00</b>	<b>\$ 3,279.20</b>	<b>\$ 4,675.00</b>	<b>\$ 2,765.96</b>	<b>\$ 4,960.00</b>	<b>6.10%</b>
<b>2001 New Holland Tractor</b>											
06	240	001	Salaries	\$ 200.00	\$ 82.80	\$ 200.00	116.48	\$ 200.00	\$ 448.00	\$ 500.00	150.00%
06	240	004	Payroll Overhead - CPP, EI, RRSP, WSIB,	\$ -	\$ 17.42	\$ -	24.84	\$ 40.00	\$ 98.31	\$ 110.00	175.00%
06	240	005	Employee Benefits	\$ -	\$ 0.37	\$ -	0.77	\$ 10.00	\$ 3.70	\$ 5.00	-50.00%
06	240	143	Maintenance Costs/Parts	\$ 500.00	\$ -	\$ 500.00	-	\$ 500.00	\$ 191.31	\$ 500.00	0.00%
				<b>\$ 700.00</b>	<b>\$ 100.59</b>	<b>\$ 700.00</b>	<b>\$ 142.09</b>	<b>\$ 750.00</b>	<b>\$ 741.32</b>	<b>\$ 1,115.00</b>	<b>48.67%</b>
<b>2008 Sterling Plow Truck</b>											
06	241	001	Salaries	\$ -	\$ -	\$ -	-				
06	241	004	Payroll Overhead - CPP, EI, RRSP, WSIB,	\$ -	\$ -	\$ -	-				
06	241	005	Employee Benefits	\$ -	\$ -	\$ -	-				
06	241	143	Maintenance Costs/Parts	\$ -	\$ -	\$ -	-				
06	241	144	Licenses & Insurance	\$ -	\$ -	\$ -	-				
				<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>2006 3 Point Hitch Trailer</b>											
06	242	001	Salaries	\$ 500.00	\$ 85.83	\$ 500.00	786.24	\$ 532.50		\$ 500.00	-6.10%
06	242	004	Payroll Overhead - CPP, EI, RRSP, WSIB,	\$ 25.00	\$ 18.06	\$ 25.00	167.64	\$ 106.50		\$ 110.00	3.29%
06	242	005	Employee Benefits	\$ -	\$ 0.45	\$ 10.00	5.13	\$ 10.00		\$ 5.00	-50.00%
06	242	143	Maintenance Costs/Parts	\$ 1,000.00	\$ 821.20	\$ 1,000.00	518.98	\$ 1,000.00		\$ 1,000.00	0.00%
				<b>\$ 1,525.00</b>	<b>\$ 925.54</b>	<b>\$ 1,535.00</b>	<b>\$ 1,477.99</b>	<b>\$ 1,649.00</b>		<b>\$ 1,615.00</b>	<b>-2.06%</b>
<b>885 Case Backhoe at Transfer Station</b>											
06	243	001	Salaries	\$ 2,500.00	\$ 3,190.75	\$ 2,500.00	2,494.87	\$ 2,662.50	\$ 2,566.40	\$ 3,500.00	31.46%

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				Budget 2021	2021 Actual	Budget 2022	Estimated 2022 Actuals	Proposed Budget 2023	Estimated Actuals 2023	Proposed Budget 2024	%	
06	243	004	Payroll Overhead - CPP, EI, RRSP, WSIB,	\$ 375.00	\$ 571.23	\$ 375.00	527.86	\$ 532.50	\$ 518.15	\$ 770.00	44.60%	
06	243	005	Employee Benefits	\$ -	\$ 12.28	\$ 10.00	13.49	\$ 10.00	\$ 20.20	\$ 35.00	250.00%	
06	243	143	Maintenance Costs/Parts	\$ 4,000.00	\$ 2,080.66	\$ 8,000.00	13,749.53	\$ 12,000.00	\$ 4,928.58	\$ 7,500.00	-37.50%	
				<b>\$ 6,875.00</b>	<b>\$ 5,854.92</b>	<b>\$ 10,885.00</b>	<b>\$ 16,785.75</b>	<b>\$ 15,205.00</b>	<b>\$ 8,033.33</b>	<b>\$ 11,805.00</b>	<b>-22.36%</b>	
<b>2009 Sterling Plow Truck Expenditures</b>												
06	244	001	Salaries	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -		
06	244	004	Payroll Overhead - CPP, EI, RRSP, WSIB,	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -		
06	244	005	Employee Benefits	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -		
06	244	143	Maintenance Costs/Parts	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -		
06	244	144	Licenses & Insurance	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -		
06	244	149	Tires	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -		
				<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		
<b>Hardtop Maintenance</b>												
06	245	001	Salaries	\$ 5,000.00	\$ -	\$ 5,500.00	-	\$ 7,500.00	\$ -	\$ 10,000.00	33.33%	
06	245	004	Payroll Overhead - CPP, EI, RRSP, WSIB,	\$ 1,450.00	\$ -	\$ 1,450.00	-	\$ 1,500.00	\$ -	\$ 2,200.00	46.67%	
06	245	005	Employee Benefits	\$ 100.00	\$ -	\$ 100.00	-	\$ 100.00	\$ -	\$ 100.00	0.00%	
06	245	024	Miscellaneous	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -		
06	245	145	Materials & Supplies	\$ 9,000.00	\$ 6,969.24	\$ 10,000.00	-	\$ 25,000.00	\$ 27,357.57	\$ 25,000.00	0.00%	
06	245	147	Contracted Services	\$ 20,000.00	\$ 15,435.21	\$ 20,000.00	19,616.61	\$ 20,000.00	\$ 21,558.37	\$ 20,000.00	0.00%	
				<b>\$ 35,550.00</b>	<b>\$ 22,404.45</b>	<b>\$ 37,050.00</b>	<b>\$ 19,616.61</b>	<b>\$ 54,100.00</b>	<b>\$ 48,915.94</b>	<b>\$ 57,300.00</b>	<b>5.91%</b>	
<b>2009 F550 Truck &amp; Plow</b>												
06	246	001	Salaries	\$ 2,000.00	\$ 207.00	\$ 2,000.00	975.14	\$ 2,000.00	\$ 1,243.52	\$ 2,000.00	0.00%	
06	246	004	Payroll Overhead - CPP, EI, RRSP, WSIB,	\$ 345.00	\$ 41.45	\$ 345.00	173.37	\$ 345.00	\$ 300.61	\$ 440.00	27.54%	
06	246	005	Employee Benefits	\$ 25.00	\$ 0.57	\$ 25.00	4.97	\$ 25.00	\$ 7.87	\$ 20.00	-20.00%	
06	246	143	Maintenance Costs/Parts	\$ 3,500.00	\$ 1,334.16	\$ 3,500.00	1,307.60	\$ 3,500.00	\$ 4,525.66	\$ 4,000.00	14.29%	
06	246	144	Licenses & Insurance	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -		
				<b>\$ 5,870.00</b>	<b>\$ 1,583.18</b>	<b>\$ 5,870.00</b>	<b>\$ 2,461.08</b>	<b>\$ 5,870.00</b>	<b>\$ 6,077.66</b>	<b>\$ 6,460.00</b>	<b>10.05%</b>	
<b>2011 Chev Silverado</b>												
06	247	001	Salaries	\$ 500.00	\$ 82.80	\$ 500.00	131.04	\$ 500.00	\$ 357.28	\$ 1,000.00	100.00%	
06	247	004	Payroll Overhead - CPP, EI, RRSP, WSIB,	\$ 50.00	\$ 17.41	\$ 50.00	12.41	\$ 50.00	\$ 94.08	\$ 220.00	340.00%	
06	247	005	Employee Benefits	\$ 25.00	\$ 0.56	\$ 25.00	0.38	\$ 25.00	\$ 2.80	\$ 10.00	-60.00%	
06	247	141	Fuel - Gas	\$ 2,000.00	\$ 610.43	\$ 2,000.00	-	\$ 2,000.00	\$ -	\$ 2,000.00	0.00%	
06	247	143	Maintenance Costs/Parts	\$ 3,000.00	\$ 441.96	\$ 2,000.00	223.85	\$ 3,200.00	\$ 3,873.32	\$ 3,200.00	0.00%	
06	247	144	Licenses & Insurance	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -		
				<b>\$ 5,575.00</b>	<b>\$ 1,153.16</b>	<b>\$ 4,575.00</b>	<b>\$ 367.68</b>	<b>\$ 5,775.00</b>	<b>\$ 4,327.48</b>	<b>\$ 6,430.00</b>	<b>11.34%</b>	
<b>Cat Grader</b>												
06	248	001	Salaries	\$ 2,000.00	\$ -	\$ 2,000.00	-	\$ 2,000.00	\$ -	\$ 3,500.00	75.00%	
06	248	004	Payroll Overhead - CPP, EI, RRSP, WSIB,	\$ 385.00	\$ -	\$ 350.00	-	\$ 350.00	\$ -	\$ 770.00	120.00%	
06	248	005	Employee Benefits	\$ 25.00	\$ -	\$ 25.00	-	\$ 25.00	\$ -	\$ 35.00	40.00%	
06	248	141	Fuel - Gas	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -		
06	248	143	Maintenance Costs/Parts	\$ 5,000.00	\$ 2,071.86	\$ 6,000.00	8,717.40	\$ 6,000.00	\$ 9,380.51	\$ 20,000.00	233.33%	
06	248	144	Licenses & Insurance	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -		
				<b>\$ 7,410.00</b>	<b>\$ 2,071.86</b>	<b>\$ 8,375.00</b>	<b>\$ 8,717.40</b>	<b>\$ 8,375.00</b>	<b>\$ 9,380.51</b>	<b>\$ 24,305.00</b>	<b>190.21%</b>	
<b>2021 Freightliner</b>												
06	250	001	Salaries	\$ 2,000.00	\$ 2,297.04	\$ 2,500.00	2,258.13	\$ 2,662.50	\$ 1,456.96	\$ 2,500.00	-6.10%	



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				Budget 2021	2021 Actual	Budget 2022	Estimated 2022 Actuals	Proposed Budget 2023	Estimated Actuals 2023	Proposed Budget 2024	%
06	610	145	Materials & Supplies	\$ -							
06	610	424	Capital - Hardtop	\$ -							
06	610	425	Capital - Gravel	\$ -							
				\$ -	\$ -	\$ -	\$ -	2,250.00	\$ -	\$ 1,230.00	-45.33%
<b>Centre Road Construction</b>											
06	618	001	Salaries	\$ 11,500.00		\$ -		28,900.00	\$ -	\$ 42,500.00	47.06%
06	618	004	Payroll Overhead - CPP, EI, RRSP, WSIB,	\$ 966.67		\$ -		5,780.00	\$ -	\$ 9,350.00	61.76%
06	618	005	Employee Benefits	\$ 150.00		\$ -		300.00	\$ -	\$ 425.00	41.67%
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	\$ -		\$ -			\$ -		
				\$ 12,616.67	\$ -	\$ -	\$ -	34,980.00	\$ -	\$ 52,275.00	49.44%
<b>Hardies Road</b>											
06	624	001	Salaries	\$ -	\$ 1,021.20				\$ -		
06	624	004	Payroll Overhead - CPP, EI, RRSP, WSIB,	\$ -	\$ 214.82				\$ -		
06	624	005	Employee Benefits	\$ -	\$ 4.74				\$ -		
06	624	024	Miscellaneous	\$ -					\$ -		
06	624	145	Materials & Supplies	\$ -					\$ -		
06	624	424	Capital - Hardtop	\$ -					\$ -		
06	624	425	Capital - Gravel	\$ -					\$ -		
06	624	428	Capital - Consult Service	\$ -					\$ -		
				\$ -	\$ 1,240.76	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Hurdville Road Expenditures</b>											
06	634	001	Salaries	\$ -						\$ -	
06	634	004	Payroll Overhead - CPP, EI, RRSP, WSIB,	\$ -						\$ -	
06	634	005	Employee Benefits	\$ -						\$ -	
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	\$ -						\$ -	
				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Inn Road</b>											
06	635	001	Salaries	\$ -		\$ 7,000.00	6,389.21				
06	635	004	Payroll Overhead - CPP, EI, RRSP, WSIB,	\$ -		\$ 1,500.00	1,265.20				
06	635	005	Employee Benefits	\$ -		\$ 200.00	41.33				
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	\$ -							
				\$ -	\$ -	\$ 8,700.00	\$ 7,695.74	\$ -			
<b>Lakeside Drive Expenditures</b>											

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				Budget 2021	2021 Actual	Budget 2022	Estimated 2022 Actuals	Proposed Budget 2023	Estimated Actuals 2023	Proposed Budget 2024	%
06	641	001	Lakeside Drive Salaries	\$ -				\$ 1,000.00			
06	641	004	Payroll Overhead - CPP, EI, RRSP, WSIB,	\$ -				\$ 200.00			
06	641	005	Employee Benefits	\$ -				\$ 10.00			
06	641	024	Miscellaneous	\$ -				\$ 750.00			
06	641	145	Materials & Supplies	\$ -							
06	641	424	Capital - Hardtop	\$ -							
06	641	425	Capital - Gravel	\$ -							
06	641	428	Capital - Consult Service	\$ -							
				<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,960.00</b>	<b>\$ -</b>		
<b>COVID-19</b>											
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						
06	644	145	Materials & Supplies	\$ -	\$ 2,909.23						
06	644	423	Capital - Construction	\$ -							
06	644	425	Capital - Gravel	\$ -							
				<b>\$ 43,000.00</b>	<b>\$ 23,977.59</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>			
<b>Lyndsey Lane</b>											
06	647	001	Salaries	\$ 11,500.00	\$ 11,742.24						
06	647	004	Payroll Overhead - CPP, EI, RRSP, WSIB,	\$ 966.67	\$ 2,339.42						
06	647	145	Materials & Supplies	\$ -	\$ -						
				<b>\$ 12,466.67</b>	<b>\$ 14,081.66</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>			
<b>McKellar Lake Road</b>											
06	657	001	Salaries	\$ 11,500.00	\$ 19,681.05						
06	657	004	Payroll Overhead - CPP, EI, RRSP, WSIB,	\$ 966.67	\$ 4,056.56						
06	657	005	Employee Benefits	\$ 150.00	\$ 72.79						
06	657	024	Miscellaneous	\$ -							
06	657	145	Materials & Supplies	\$ -							
06	657	424	Capital - Hardtop	\$ -							
				<b>\$ 12,616.67</b>	<b>\$ 23,810.40</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>			
<b>Stewart Park</b>											
06	680	001	Salaries	\$ -							
06	680	004	Payroll Overhead - CPP, EI, RRSP, WSIB,	\$ -							
06	680	005	Employee Benefits	\$ -							
06	680	024	Miscellaneous	\$ -					\$ 723.64		
06	680	145	Materials & Supplies	\$ -							
06	680	428	Capital - Consult Service	\$ -	\$ -						
				<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 723.64</b>		
<b>Tait Island</b>											
06	684	001	Salaries			\$ 9,000.00	12,185.44	1,000.00	\$ -		
06	684	004	Payroll Overhead - CPP, EI, RRSP, WSIB,			\$ 1,900.00	2,538.15	200.00	\$ -		
06	684	005	Employee Benefits			\$ 200.00	81.09	10.00	\$ -		
06	684	024	Miscellaneous						\$ -		



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				Budget 2021	2021 Actual	Budget 2022	Estimated 2022 Actuals	Proposed Budget 2023	Estimated Actuals 2023	Proposed Budget 2024	%
06	684	145	Materials & Supplies	\$ -							
06	684	424	Capital - Hardtop	\$ -							
06	684	425	Capital - Gravel	\$ -							
06	684	428	Capital - Consult Service	\$ -							
<b>Bailey Subdivision</b>				<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,100.00</b>	<b>\$ 14,804.68</b>	<b>\$ 1,210.00</b>	<b>\$ -</b>		
06	693	001	Salaries	\$ -	\$ 2,001.98						
06	693	004	Payroll Overhead - CPP, EI, RRSP, WSIB,	\$ -	\$ 416.25						
06	693	005	Employee Benefits	\$ -	\$ 8.35						
06	693	424	Bailey Subdivision Road Upgrade -Capital	\$ -	\$ -						
				<b>\$ -</b>	<b>\$ 2,426.58</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>			
<b>Craigmore Subdivision</b>											
06	694	001	Salaries	\$ -	\$ 17,104.57	\$ 4,000.00	262.08				
06	694	004	Payroll Overhead - CPP, EI, RRSP, WSIB,	\$ -	\$ 3,423.44	\$ 800.00	55.88				
06	694	005	Employee Benefits	\$ -	\$ 231.33		1.72				
06	694	424	Craigmore Subdivision Road Upgrade-Capit	\$ -	\$ -						
				<b>\$ -</b>	<b>\$ 20,759.34</b>	<b>\$ 4,800.00</b>	<b>\$ 319.68</b>				
<b>Inholmes Bridge Expenditures</b>											
06	700	001	Salaries	\$ -		\$ 6,000.00	588.08	15,000.00	\$ 10,986.60		
06	700	004	Payroll Overhead - CPP, EI, RRSP, WSIB,	\$ -		\$ 1,300.00	98.27	3,000.00	\$ 2,493.69		
06	700	005	Employee Benefits	\$ -		\$ 250.00	3.44	300.00	\$ 72.85		
06	700	024	Miscellaneous	\$ -		\$ -			\$ 723.64		
06	700	145	Materials & Supplies	\$ -		\$ -					
06	700	423	Capital - Construction - Inholmes	\$ -		\$ -					
06	700	428	Capital - Consult Service	\$ -		\$ -					
				<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,550.00</b>	<b>\$ 689.79</b>	<b>\$ 18,300.00</b>	<b>\$ 14,276.78</b>		
<b>Fords Bridge</b>											
06	701	001	Salaries								
06	701	004	Payroll Overhead - CPP, EI, RRSP, WSIB,								
06	701	005	Employee Benefits								
06	701	024	Miscellaneous					\$ 3,000.00	\$ 723.64		
06	701	145	Materials & Supplies								
06	701	427	Capital - Fords Bridge								
06	701	428	Capital - Consult Service								
				<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,000.00</b>	<b>\$ 723.64</b>		
<b>Grey Owl Bridge/Walking Trail Bridge</b>											
06	702	001	Salaries	\$ -		\$ -				\$ 2,000.00	
06	702	004	Payroll Overhead - CPP, EI, RRSP, WSIB,	\$ -		\$ -				\$ 440.00	
06	702	005	Employee Benefits	\$ -		\$ -				\$ 20.00	
06	702	024	Miscellaneous	\$ 3,000.00		\$ -		\$ 3,000.00	\$ 723.64	\$ 3,000.00	0.00%
06	702	145	Materials & Supplies	\$ -		\$ -					
06	702	428	Capital - Consult Service	\$ -		\$ -					
06	702	429	Capital - Transportation	\$ -		\$ -					
				<b>\$ 3,000.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,000.00</b>	<b>\$ 723.64</b>	<b>\$ 5,460.00</b>	<b>82.00%</b>
<b>Blackwater Bridge</b>											

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				Budget 2021	2021 Actual	Budget 2022	Estimated 2022 Actuals	Proposed Budget 2023	Estimated Actuals 2023	Proposed Budget 2024	%
06	703	001	Salaries	\$ -							
06	703	004	Payroll Overhead - CPP, EI, RRSP, WSIB,	\$ -							
06	703	005	Employee Benefits	\$ -							
06	703	024	Miscellaneous	\$ 3,000.00				3,000.00	\$ 723.64		
06	703	145	Materials & Supplies	\$ -							
06	703	428	Capital - Consult Service	\$ -							
06	703	429	Capital - Transportation	\$ -							
				<b>\$ 3,000.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,000.00</b>	<b>\$ 723.64</b>		
<b>Moffat (Squaw) Lake Culvert</b>											
06	704	001	Salaries	\$ -							
06	704	004	Payroll Overhead - CPP, EI, RRSP, WSIB,	\$ -							
06	704	005	Employee Benefits	\$ -							
06	704	024	Miscellaneous	\$ 3,000.00				3,000.00	\$ 723.64		
06	704	145	Materials & Supplies	\$ -							
06	704	428	Capital - Consult Service	\$ -							
06	704	429	Capital - Transportation	\$ -							
				<b>\$ 3,000.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,000.00</b>	<b>\$ 723.64</b>		
<b>Hurdville Bridge</b>											
06	705	001	Salaries	\$ -							
06	705	004	Payroll Overhead - CPP, EI, RRSP, WSIB,	\$ -							
06	705	005	Employee Benefits	\$ -							
06	705	024	Miscellaneous	\$ 3,000.00				3,000.00	\$ 868.00		
06	705	145	Materials & Supplies	\$ -							
06	705	428	Capital - Consult Service	\$ -							
06	705	429	Capital - Transportation	\$ -							
				<b>\$ 3,000.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,000.00</b>	<b>\$ 868.00</b>		
<b>Broadbent Bridge</b>											
06	706	024	Miscellaneous						\$ 1,817.72		
									<b>\$ 1,817.72</b>		
<b>Street Lighting</b>											
07	229	008	Hydro	\$ 2,200.00	\$ 1,857.21	\$ 1,800.00	2,027.06	\$ 1,900.00	\$ 1,860.48	\$ 1,900.00	0.00%
07	229	145	Materials & Supplies	\$ -	\$ -	\$ -					
07	229	147	Contracted Services	\$ 5,000.00	\$ 999.78	\$ 6,000.00		\$ 1,500.00	\$ 220.82	\$ 8,000.00	433.33%
07	229	300	Transfer to Reserves	\$ -		\$ -					
07	229	429	Capital - Streetlight	\$ -							
				<b>\$ 7,200.00</b>	<b>\$ 2,856.99</b>	<b>\$ 7,800.00</b>	<b>\$ 2,027.06</b>	<b>\$ 3,400.00</b>	<b>\$ 2,081.30</b>	<b>\$ 9,900.00</b>	<b>191.18%</b>
<b>Transportation Department Expenses</b>				<b>\$ 1,145,685.01</b>	<b>\$ 840,111.08</b>	<b>\$ 1,076,393.40</b>	<b>\$ 923,490.13</b>	<b>\$ 1,210,679.41</b>	<b>\$ 1,081,850.90</b>	<b>\$ 1,192,115.00</b>	<b>-1.53%</b>
<b>Environmental Protection and Preservation Department</b>											
<b>Revenue</b>											
08	104	543	Transfer Station Fees	-\$ 5,000.00	-\$ 5,871.02	-\$ 5,000.00	5,383.36	-\$ 5,000.00	-\$ 6,137.81	-\$ 5,000.00	0.00%
08	104	567	Tire Stewardship Revenue	\$ -	\$ -	\$ -					
08	104	568	Electronic Stewardship Revenue	-\$ 2,800.00	-\$ 1,585.25	-\$ 2,800.00					

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				Budget 2021	2021 Actual	Budget 2022	Estimated 2022 Actuals	Proposed Budget 2023	Estimated Actuals 2023	Proposed Budget 2024	%							
08	104	569	WDO Blue Box Grant	-\$	20,394.00	-\$	35,182.38	-\$	34,000.00	-\$	30,915.25	-\$	28,968.00	-\$	30,008.40	-\$	27,186.00	-6.15%
08	104	571	Scrap Metal Revenue	-\$	8,500.00		8,500.00	-\$	18,047.67	-\$	8,500.00	-\$	917.98	-\$	8,500.00			
<b>Total Environmental Protection and Preservation Revenue</b>				-\$	<b>36,694.00</b>	-\$	<b>42,638.65</b>	-\$	<b>50,300.00</b>	-\$	<b>54,346.28</b>	-\$	<b>42,468.00</b>	-\$	<b>37,064.19</b>	-\$	<b>40,686.00</b>	<b>-4.20%</b>
<b>Waste Management Expenditures</b>																		
08	300	001	Salaries	\$	48,000.00	\$	46,879.12	\$	49,920.00	\$	48,324.94	\$	56,000.00	\$	63,637.52	\$	56,000.00	0.00%
08	300	004	Payroll Overhead - CPP, EI, RRSP, WSIB,	\$	600.00	\$	6,261.24	\$	7,488.00	\$	6,231.33	\$	8,400.00	\$	13,457.56	\$	12,320.00	46.67%
08	300	005	Employee Benefits	\$	100.00	\$	79.42	\$	100.00	\$	31.66	\$	100.00	\$	1,195.39	\$	1,400.00	1300.00%
08	300	007	Telephone	\$	600.00	\$	562.59	\$	600.00	\$	531.70	\$	600.00	\$	543.07	\$	600.00	0.00%
08	300	008	Hydro	\$	2,500.00	\$	1,988.82	\$	2,500.00	\$	2,028.21	\$	2,500.00	\$	1,965.43	\$	2,000.00	-20.00%
08	300	015	Courses & Training	\$	500.00	\$	-	\$	500.00	\$	-	\$	500.00					-100.00%
08	300	021	Consultant Services	\$	-	\$	-	\$	-	\$	-							
08	300	024	Miscellaneous	\$	200.00	\$	50.00	\$	200.00	\$	-	\$	200.00					-100.00%
08	300	120	Household Hazardous Waste	\$	-	\$	-	\$	-	\$	-							
08	300	124	Monitoring Program	\$	3,400.00	\$	2,824.53	\$	3,400.00	\$	2,237.57	\$	3,400.00	\$	5,916.99	\$	3,500.00	2.94%
08	300	125	Closure Expenses	\$	-	\$	-	\$	-									
08	300	126	Landfill Closure Accrual	\$	-	\$	-	\$	-									
08	300	143	Maintenance Costs/Parts	\$	1,200.00	\$	46.60	\$	1,200.00	\$	-	\$	1,200.00					-100.00%
08	300	145	Materials & Supplies	\$	2,000.00	\$	-	\$	2,000.00	\$	-	\$	2,000.00	\$	2,233.32	\$	2,000.00	0.00%
08	300	147	Contracted Services															
08	300	300	Transfer to Reserves															
08	300	400	Capital Expenditure															
08	300	403	Capital - Equipment															
08	300	410	Contra Capital - Landfill															
08	300	418	Amortization - Landfill															
				\$	<b>59,100.00</b>	\$	<b>58,692.32</b>	\$	<b>67,908.00</b>	\$	<b>59,385.41</b>	\$	<b>74,900.00</b>	\$	<b>88,949.28</b>	\$	<b>77,820.00</b>	<b>3.90%</b>
<b>Waste Collection &amp; Disposal</b>																		
08	300	120	Household Hazardous Waste	\$	14,300.00	\$	18,861.86	\$	15,000.00	\$	14,108.30	\$	15,000.00	\$	16,081.81	\$	15,000.00	0.00%
08	301	030	Contracted Services/Annual Levy	\$	14,000.00	\$	14,590.34	\$	15,000.00	\$	14,736.24	\$	15,000.00	\$	14,883.60	\$	15,000.00	
08	301	119	Scrap Metal Contract	\$	3,500.00	\$	-	\$	3,500.00	\$	-	\$	3,500.00	\$	-	\$	-	
08	301	121	Recycling Contract	\$	34,000.00	\$	17,820.89	\$	34,000.00	\$	20,624.83	\$	30,000.00	\$	36,189.28	\$	17,500.00	-41.67%
08	301	122	Waste Hauling Contract	\$	27,000.00	\$	30,652.99	\$	27,000.00	\$	31,313.30	\$	30,000.00	\$	26,385.05	\$	22,500.00	-25.00%
08	301	123	Waste Tipping Fees	\$	78,000.00	\$	80,714.24	\$	80,000.00	\$	78,484.72	\$	80,000.00	\$	76,740.84	\$	80,000.00	0.00%
08	301	410	Contra Capital Recycling	\$	-	\$	-											
08	301	418	Amortization - Recycling	\$	-	\$	-											
				\$	<b>170,800.00</b>	\$	<b>162,640.32</b>	\$	<b>174,500.00</b>	\$	<b>159,267.39</b>	\$	<b>173,500.00</b>	\$	<b>170,280.58</b>	\$	<b>150,000.00</b>	<b>-13.54%</b>
<b>Environmental Protection and Preservation</b>																		
14	411	030	Lake Stewardship Committee	\$	6,000.00	\$	3,700.19	\$	12,165.00	\$	10,331.93	\$	3,450.00	\$	747.94	\$	3,628.00	5.16%
14	411	030	ICECAP	\$	8,000.00	\$	14,500.00	\$	8,000.00	-\$	6,500.00	\$	-					
14	411	037	Georgian Bay Biosphere Research	\$	1,100.00	\$	-	\$	4,915.00	\$	4,915.00	\$	5,260.00	\$	5,352.58	\$	4,000.00	-23.95%
14	412	038	Manitouwabing Lake Conservancy/Lake Stewardship	\$	4,700.00	\$	8,615.77	\$	5,000.00	\$	4,246.47	\$	8,000.00	\$	6,617.31	\$	6,250.00	-21.88%
				\$	<b>19,800.00</b>	\$	<b>26,815.96</b>	\$	<b>30,080.00</b>	\$	<b>12,993.40</b>	\$	<b>16,710.00</b>	\$	<b>12,717.83</b>	\$	<b>13,878.00</b>	<b>-16.95%</b>

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				Budget 2021	2021 Actual	Budget 2022	Estimated 2022 Actuals	Proposed Budget 2023	Estimated Actuals 2023	Proposed Budget 2024	%
<b>Total Environmental Expenditures</b>				\$ 249,700.00	\$ 248,148.60	\$ 272,488.00	\$ 231,646.20	\$ 265,110.00	\$ 271,947.69	\$ 241,698.00	-8.83%
<b>Health Care</b>											
<b>Revenue</b>											
09	104	584	Transfer from Reserve - Health Care	\$ -	\$ 30,000.00	\$ -					
09	104	588	Transfer from Reserve - Cemetery	\$ -							
<b>Total Health Care Revenue</b>				\$ -	\$ 30,000.00	\$ -	\$ -	\$ -			
<b>Expenses</b>											
<b>Land Ambulance</b>											
09	320	030	EMS Ambulance Annual Levy	\$ 204,713.00	\$ 204,713.40	\$ 217,955.97	217,955.91	228,488.30	\$ 228,488.28	\$ 238,834.37	4.53%
<b>North Bay Parry Sound Health Unit</b>				\$ 204,713.00	\$ 204,713.40	\$ 217,955.97	\$ 217,955.91	\$ 228,488.30	\$ 228,488.28	\$ 238,834.37	4.53%
09	330	030	North Bay Parry Sound Health Unit Annual	\$ 38,290.00	\$ 38,290.32	\$ 39,547.82	39,547.82	\$ 40,956.92	\$ 40,956.92	\$ 42,187.00	3.00%
<b>Cemetery Service</b>				\$ 38,290.00	\$ 38,290.32	\$ 39,547.82	\$ 39,547.82	\$ 40,956.92	\$ 40,956.92	\$ 42,187.00	3.00%
09	335	001	Salaries	\$ 6,000.00	\$ 5,654.96	\$ 6,240.00	\$ 5,028.23	\$ 6,645.60	\$ 6,813.17	\$ 6,645.60	0.00%
09	335	004	Payroll Overhead - CPP, EI, RRSF, WSIB,	\$ 1,000.00	\$ 1,121.28	\$ 1,248.00	\$ 1,072.10	\$ 1,329.12	\$ 1,443.50	\$ 1,462.03	10.00%
09	335	005	Employee Benefits	\$ 20.00	\$ 22.56	\$ 20.00	\$ 31.13	\$ 40.00	\$ 39.77	\$ 66.46	66.14%
09	335	024	Miscellaneous	\$ 100.00	\$ -	\$ 100.00	\$ -	\$ 100.00			
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	\$ -	\$ 2,500.00	\$ -	\$ 2,500.00		\$ 2,500.00	0.00%
09	335	300	Transfer to Reserves		\$ 1,000.00	\$ -					
09	335	403	Capital - Equipment								
09	335	411	Contra Capital - Cemetery								
09	335	419	Amortization - Cemetery								
<b>Total Health Care Expenditures</b>				\$ 10,120.00	\$ 7,798.80	\$ 10,608.00	\$ 6,131.46	\$ 11,114.72	\$ 8,296.44	\$ 11,174.09	0.53%
<b>West Parry Sound Health Centre</b>											
09	351	127	West Parry Sound Health Centre - Donatio	\$ -	\$ -	\$ -					
<b>Transfer to Reserves</b>				\$ -	\$ -	\$ -	\$ -	\$ -			
09	351	300	Transfer to Reserves	\$ -	\$ -	\$ -					
<b>Total Health Care Expenditures</b>				\$ 253,123.00	\$ 250,802.52	\$ 268,111.79	\$ 263,635.19	\$ 280,559.94	\$ 277,741.64	\$ 292,195.46	4.15%
<b>Social Services</b>											
<b>Revenue</b>											
10	350	552	Miscellaneous Revenue	\$ 47,390.00	\$ 47,399.00	\$ -	\$ -				
<b>Total Social Services Revenue</b>				\$ 47,390.00	\$ 47,399.00	\$ -	\$ -				

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				Budget 2021	2021 Actual	Budget 2022	Estimated 2022 Actuals	Proposed Budget 2023	Estimated Actuals 2023	Proposed Budget 2024	%
<b>Expenses</b>											
10	340	030	Parry Sound District SSAB Annual Levy	\$ 286,030.00	\$ 286,030.36	\$ 289,815.00	\$ 289,814.28	\$ 298,962.00	\$ 298,961.88	\$ 298,962.00	0.00%
10	350	030	Belvedere Heights Home for the Aged Annu	\$ 92,427.00	\$ 92,428.00	\$ 78,953.00	\$ 78,953.50	\$ 78,683.00	\$ 78,683.00	\$ 67,725.00	-13.93%
10	350	300	Transfer to Reserves	\$ 47,390.00	\$ 47,390.00						
10	350	400	Capital Expenditure	\$ -	\$ -						
<b>Total Social Services Expenditures</b>				<b>\$ 425,847.00</b>	<b>\$ 425,848.36</b>	<b>\$ 368,768.00</b>	<b>\$ 368,767.78</b>	<b>\$ 377,645.00</b>	<b>\$ 377,644.88</b>	<b>\$ 366,687.00</b>	<b>-2.90%</b>
<b>Recreation Department</b>											
<b>Revenue</b>											
11	103	527	Other Grants - Federal - Minerva Park	\$ -							
11	103	527	Other Grants - Federal - Swim Grant			-\$ 1,000.00		\$ -			
11	104	547	Recreation Revenue - T-Ball	\$ -			-\$ 896.40	-\$ 700.00	-\$ 615.00	-\$ 700.00	0.00%
11	104	548	Recreation Revenue - Swim Program	\$ -		-\$ 1,200.00	-\$ 1,320.00	-\$ 1,200.00	-\$ 1,310.00	-\$ 1,200.00	0.00%
11	104	549	Recreation Revenue - Other					\$ -			
11	104	549	Recreation Revenue - Dances			-\$ 1,000.00		-\$ 1,500.00	-\$ 1,785.00	-\$ 1,500.00	0.00%
11	104	549	Recreation Revenue - Movie Night Programs	-\$ 300.00		-\$ 300.00	-\$ 500.00	\$ -			
11	104	549	Recreation Revenue - Donation					-\$ 500.00	-\$ 1,107.00	-\$ 500.00	0.00%
11	104	549	Recreation Revenue - Comedy Night Event								
11	104	549	Recreation Revenue-2 Fish & Fun Days			-\$ 200.00	-\$ 157.00	-\$ 150.00		-\$ 150.00	0.00%
11	104	549	Recreation Revenue -Special Events			-\$ 400.00		\$ -			
11	104	549	Recreation Revenue -Baseball			-\$ 300.00		\$ -			
11	104	549	Recreation Revenue -Open Mic Night Program								
11	104	549	Recreation Revenue -Muder Mystery					-\$ 2,500.00	-\$ 2,520.00	-\$ 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								
				<b>-\$ 300.00</b>	<b>\$ -</b>	<b>-\$ 4,400.00</b>	<b>-\$ 2,873.40</b>	<b>-\$ 6,550.00</b>	<b>-\$ 7,337.00</b>	<b>-\$ 6,550.00</b>	<b>0.00%</b>
<b>Transfer from Reserve</b>											
11	104	585	Transfer from Reserve - Parkland								
11	104	586	Transfer from Reserve - Recreation Committee								
11	104	586	Transfer from Reserve - Recreation-Fund Raising								
				<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>				
<b>Total Recreation Revenue</b>				<b>-\$ 300.00</b>	<b>\$ -</b>	<b>-\$ 4,400.00</b>	<b>-\$ 2,873.40</b>	<b>-\$ 6,550.00</b>	<b>-\$ 7,337.00</b>	<b>-\$ 6,550.00</b>	<b>0.00%</b>
<b>Expenses</b>											
11	361	001	Salaries-Swim Program	\$ -	\$ -	\$ -	\$ 3,222.85	\$ 4,000.00	\$ 2,766.88	\$ 4,000.00	0.00%
11	361	004	Payroll Overhead - CPP, EI, RRSP, WSIB,	\$ -	\$ -	\$ -	\$ 221.81	\$ 300.00	\$ 198.73	\$ 300.00	0.00%
11	361	011	Swim Program-Advertising	\$ -	\$ -	\$ -	\$ -				

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				Budget 2021	2021 Actual	Budget 2022	Estimated 2022 Actuals	Proposed Budget 2023	Estimated Actuals 2023	Proposed Budget 2024	%
11	361	024	Swim Program-Miscellaneous	\$ 4,200.00	\$ -	\$ 5,000.00	\$ 24.58	100.00		100.00	0.00%
11	361	024	Swim Program-Material & Supplies					100.00		100.00	0.00%
11	360	025	Entertainment costs	\$ -	\$ -	\$ -	\$ -				
11	360	024	Miscellaneous	\$ 500.00	\$ 533.42	\$ 500.00	\$ 275.66	\$ 500.00	\$ 492.84	\$ 500.00	0.00%
11	360	129	Recreation Programs								
11	360	129	Recreation Programs-Fish Derby Events					600.00	\$ 607.30	600.00	0.00%
11	360	129	Recreation Programs-Christmas Event	\$ 150.00				300.00	\$ 79.04	300.00	0.00%
11	360	129	Recreation Programs-Baseball	\$ -	\$ -	\$ 300.00		\$ -		300.00	0.00%
11	360	129	Recreation Programs-Dances			\$ 2,000.00		\$ 1,500.00	\$ 1,645.33	\$ 1,500.00	0.00%
11	360	129	Recreation Programs-Halloween	\$ 150.00		\$ 500.00	\$ 403.86	\$ 500.00	\$ 91.19	\$ 500.00	0.00%
11	360	129	Recreation Programs-Badminton	\$ 200.00		\$ 300.00	\$ 76.28	\$ 200.00	\$ 15.88	\$ 200.00	0.00%
11	360	129	Recreation Programs-Skate/Hockey	\$ 100.00		\$ 100.00		\$ 100.00		\$ 100.00	0.00%
11	360	129	Recreation Programs-Exercise/Seniors	\$ 50.00		\$ 50.00		\$ 50.00		\$ 50.00	0.00%
11	360	129	Recreation Programs-Special Events	\$ 1,000.00		\$ 1,000.00	\$ 704.66	\$ 1,000.00	\$ 356.28	\$ 1,000.00	0.00%
11	360	129	Recreation Programs-2 Fish & Fry			\$ 600.00	\$ 215.85	\$ -			
11	360	129	Recreation Programs-Murder & Mystery					\$ 2,500.00	\$ 3,389.74	\$ 2,500.00	0.00%
11	360	129	Recreation Programs-Movie Nights	\$ 1,000.00		\$ 1,000.00	\$ 788.09	\$ 1,500.00	\$ 1,194.61	\$ 1,500.00	0.00%
11	360	129	Recreation Programs-Balsam Trail	\$ 3,000.00		\$ 1,000.00		\$ 1,500.00		\$ 1,500.00	0.00%
11	360	129	Recreation Programs-General Advertising	\$ 1,000.00		\$ 1,000.00		\$ 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	\$ 800.00							
11	360	129	Recreation Programs-Ping Pong program				\$ 508.79	\$ -			
11	360	127	Donations to Groups-Volunteer			\$ 2,000.00	\$ 107.11	\$ 200.00		\$ 200.00	0.00%
11	360	130	Equipment Purchases-Indoor Pickle Ball Equipment		\$ -	\$ 400.00	\$ 638.96	\$ 1,000.00	\$ -	\$ 1,000.00	0.00%
11	360	132	T-Ball Program	\$ -	\$ -	\$ -	\$ 517.83	\$ 700.00	\$ 931.64	\$ 700.00	0.00%
11	360	138	Pioneer School Program	\$ 1,000.00	\$ -	\$ -					
11	361	145	Materials & Supplies	\$ -	\$ -	\$ -		\$ 1,000.00	\$ 1,550.30	\$ 1,000.00	0.00%
11	360	300	Transfer to Reserves	\$ -	\$ -	\$ -					
				<b>\$ 13,150.00</b>	<b>\$ 533.42</b>	<b>\$ 15,750.00</b>	<b>\$ 7,706.33</b>	<b>\$ 17,850.00</b>	<b>\$ 13,319.76</b>	<b>\$ 17,850.00</b>	<b>0.00%</b>
<b>Transfer to Reserve</b>											
11	360	300	Transfer to Reserves-Recreation Reserve				\$ 8,043.67		\$ 4,530.24		
				<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,043.67</b>	<b>\$ -</b>	<b>\$ 4,530.24</b>		
<b>Total Recreation Expenses</b>				<b>\$ 13,150.00</b>	<b>\$ 533.42</b>	<b>\$ 15,750.00</b>	<b>\$ 15,750.00</b>	<b>\$ 17,850.00</b>	<b>\$ 17,850.00</b>	<b>\$ 17,850.00</b>	<b>0.00%</b>
<b>Parks &amp; Facilities</b>											
<b>Revenue</b>											
11	104	586	Transfer from Reserve - Recreation	\$ -	\$ -	\$ 3,500.00	\$ 3,500.00	\$ 3,000.00	\$ -	\$ 3,000.00	
				<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,500.00</b>	<b>\$ 3,500.00</b>	<b>\$ 3,000.00</b>	<b>\$ -</b>	<b>\$ 3,000.00</b>	<b>0.00%</b>
<b>Expenses</b>											
11	360	001	Salaries	\$ 45,000.00	\$ 30,970.50	\$ 45,000.00	\$ 30,630.25	\$ 45,000.00	\$ 41,480.34	\$ 45,000.00	0.00%
11	360	004	Payroll Overhead - CPP, EI, RRSP, WSIB,	\$ 8,000.00	\$ 5,987.85	\$ 8,000.00	\$ 6,230.38	\$ 8,000.00	\$ 8,929.40	\$ 9,900.00	23.75%

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				Budget 2021	2021 Actual	Budget 2022	Estimated 2022 Actuals	Proposed Budget 2023	Estimated Actuals 2023	Proposed Budget 2024	%
11	360	005	Employee Benefits	\$ 2,200.00	\$ 2,941.72	\$ 2,200.00	\$ 3,211.28	\$ 2,200.00	\$ 3,126.60	\$ 3,600.00	63.64%
11	360	008	Hydro	\$ 400.00	\$ 387.19	\$ 400.00	\$ 433.94	\$ 400.00	\$ 413.92	\$ 400.00	0.00%
11	360	011	Advertising	\$ 500.00	\$ -	\$ 1,000.00	\$ 254.79	\$ 1,000.00	\$ 171.97	\$ 1,000.00	0.00%
11	360	014	Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
11	360	015	Courses & Training	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
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	\$ -	\$ 1,400.00	\$ 557.64	\$ 1,400.00	0.00%
11	360	131	Skating Rink Maintenance	\$ 500.00	\$ -	\$ 500.00	\$ -	\$ 500.00	\$ 34.05	\$ 500.00	0.00%
11	360	132	T-Ball Program	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
11	360	133	Boat Ramp/Dock Maintenance	\$ 4,000.00	\$ 2,054.00	\$ 4,000.00	\$ -	\$ 4,000.00	\$ -	\$ 4,000.00	0.00%
11	360	134	Brownley Clubhouse Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
11	360	135	Trail Development & Maintenance	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 82.38	\$ 1,000.00	\$ -	\$ 1,000.00	0.00%
11	360	138	Pioneer School Program	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
11	360	141	Fuel - Gas	\$ 100.00	\$ 569.35	\$ 500.00	\$ -	\$ 500.00	\$ -	\$ 500.00	0.00%
11	360	143	Maintenance Costs/Parts	\$ 4,000.00	\$ 4,356.81	\$ 4,000.00	\$ 3,955.28	\$ 4,000.00	\$ 5,173.47	\$ 4,000.00	0.00%
			Tball Benches			\$ 3,500.00	\$ 2,093.84				
			Install new glass around Ice Rink Center					3,000.00		\$ 3,000.00	0.00%
11	360	145	Materials & Supplies	\$ 3,000.00	\$ 1,459.05	\$ 3,000.00	\$ 1,389.23	\$ 3,000.00	\$ 1,945.31	\$ 3,000.00	0.00%
				<b>\$ 70,100.00</b>	<b>\$ 48,726.47</b>	<b>\$ 74,500.00</b>	<b>\$ 48,281.37</b>	<b>\$ 74,000.00</b>	<b>\$ 61,832.70</b>	<b>\$ 77,300.00</b>	<b>4.46%</b>

**Community Centre**

<b>Revenue</b>											
12	104	544	Community Centre User Fees	-\$ 1,500.00	-\$ 1,020.83	-\$ 1,500.00	-\$ 8,518.35	-\$ 1,500.00	-\$ 3,396.62	-\$ 1,500.00	0.00%
12	104	545	Community Centre Lease Payments	\$ -	\$ 250.06	\$ -	\$ -	\$ -	\$ -	\$ -	
12	104	546	Community Centre Donations	\$ -	\$ -	\$ -	\$ 49.65	\$ -	\$ -	\$ -	
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
12	104	587	Transfer from Reserve - Community Centre	\$ -	\$ -	-\$ 5,000.00	-\$ 5,000.00	\$ -	\$ -	\$ -	
12	104	594	Unexpended Capital - Community Centre	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
12	104	595	Unexpended Capital - Recreation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
				<b>-\$ 1,500.00</b>	<b>-\$ 1,270.89</b>	<b>-\$ 6,500.00</b>	<b>-\$ 13,568.00</b>	<b>-\$ 1,500.00</b>	<b>-\$ 3,396.62</b>	<b>-\$ 1,500.00</b>	<b>0.00%</b>

<b>Expenses</b>											
12	370	001	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
12	370	004	Payroll Overhead - CPP, EI, RRSP, WSIB,	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
12	370	005	Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
12	370	007	Telephone	\$ 1,200.00	\$ 993.05	\$ 1,200.00	\$ 995.80	\$ 1,200.00	\$ 1,083.73	\$ 1,200.00	0.00%
12	370	008	Hydro	\$ 7,500.00	\$ 5,086.49	\$ 7,500.00	\$ 6,201.00	\$ 7,500.00	\$ 6,190.24	\$ 7,500.00	0.00%
12	370	011	Advertising	\$ 200.00	\$ -	\$ 200.00	\$ -	\$ 200.00	\$ -	\$ 200.00	0.00%

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				Budget 2021	2021 Actual	Budget 2022	Estimated 2022 Actuals	Proposed Budget 2023	Estimated Actuals 2023	Proposed Budget 2024	%
12	370	014	Insurance	\$ -	\$ -	\$ -		\$ -			
12	370	017	Memorial Wall Plaque	\$ 50.00	\$ -	\$ 50.00		\$ 50.00		\$ 50.00	0.00%
12	370	024	Miscellaneous	\$ 100.00	\$ -	\$ 100.00	\$ 20.00	\$ 100.00	\$ -	\$ 100.00	0.00%
12	370	115	Facility Maintenance	\$ 8,000.00	\$ 7,715.05	\$ 8,000.00	\$ 17,246.86	\$ 8,000.00	\$ 7,601.64	\$ 8,000.00	0.00%
12	370	116	Grounds Maintenance	\$ 3,000.00	\$ 1,221.12	\$ 3,000.00	\$ -	\$ 3,000.00	\$ -	\$ 3,000.00	0.00%
12	370	130	Equipment Purchases	\$ 1,000.00	\$ 712.31	\$ 1,000.00	\$ 1,024.93	\$ 1,000.00	\$ 928.99	\$ 1,000.00	0.00%
			15-Folding Tables			\$ 5,000.00	\$ 4,759.83				
12	370	145	Materials & Supplies	\$ 1,000.00	\$ 129.14	\$ 1,000.00	\$ 1,937.79	\$ 1,000.00	\$ 5,066.50	\$ 1,000.00	0.00%
12	370	250	Janitorial Contract	\$ 18,000.00	\$ 14,166.03	\$ 31,200.00	\$ 32,495.00	\$ 31,200.00	\$ 30,000.00	\$ 31,200.00	0.00%
12	370	251	Propane	\$ 500.00	\$ -	\$ 500.00	\$ -	\$ 500.00	\$ 733.10	\$ 500.00	0.00%
12	370	252	Equipment Maintenance	\$ 2,500.00	\$ 2,065.33	\$ 2,500.00	\$ 1,846.97	\$ 2,500.00	\$ 973.02	\$ 2,500.00	0.00%
12	370	253	Kitchen Supplies	\$ 500.00	\$ -	\$ 500.00	\$ -	\$ 500.00	\$ -	\$ 500.00	0.00%
12	370	254	Cleaning Supplies	\$ 1,500.00	\$ 711.84	\$ 1,500.00	\$ -	\$ 1,500.00	\$ 572.33	\$ 1,500.00	0.00%
12	370	256	Drycleaning	\$ 100.00	\$ -	\$ 100.00	\$ 180.00	\$ 100.00	\$ 365.00	\$ 100.00	0.00%
12	370	257	Water Testing	\$ 2,000.00	\$ 1,147.86	\$ 2,000.00	\$ 1,093.05	\$ 2,000.00	\$ 463.45	\$ 2,000.00	0.00%
12	370	300	Transfer to Reserves	\$ -	\$ -	\$ -					
12	370	401	Capital - Buildings	\$ -	\$ -	\$ -					
12	370	403	Capital - Equipment	\$ -	\$ -	\$ -					
12	370	413	Contra Capital - Rec Facilities	\$ -	\$ -	\$ -					
12	370	421	Amortization - Rec Facilities	\$ -	\$ -	\$ -					
				<b>\$ 47,150.00</b>	<b>\$ 33,948.22</b>	<b>\$ 65,350.00</b>	<b>\$ 67,801.23</b>	<b>\$ 60,350.00</b>	<b>\$ 53,978.00</b>	<b>\$ 60,350.00</b>	<b>0.00%</b>
<b>Cultural Services</b>											
<b>Revenue</b>											
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	\$ -	\$ -						
				<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Expenses</b>											
13	380	032	Cultural Events	\$ -	\$ -						
13	380	128	Discretionary Donations	\$ -	\$ -						
13	380	260	Chamber of Commerce donation	\$ -	\$ -						
13	380	300	Transfer to Reserves	\$ -	\$ -	\$ -			\$ -		
13	380	400	Capital Expenditure - Historical Plaques	\$ -	\$ -	\$ -					
13	380	401	Cultural Capital - Buildings	\$ -	\$ -	\$ -					
				<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Transfer to Reserve</b>											
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	\$ -	
				<b>\$ 1,000.00</b>	<b>\$ 1,000.00</b>	<b>\$ 1,000.00</b>	<b>\$ 1,000.00</b>	<b>\$ 1,000.00</b>	<b>\$ 1,000.00</b>	<b>\$ -</b>	<b>-100.00%</b>
<b>Sesquicentennial Ad Hoc Committee</b>											
<b>Revenue</b>											
13	385	552	Flags			-\$ 2,000.00	-\$ 3,180.00	-\$ 2,700.00	-\$ 480.00		-100.00%
13	385	552	Tshirts			-\$ 2,000.00	-\$ 2,316.00	-\$ 750.00	-\$ 171.00		-100.00%
13	385	552	Bags			-\$ 200.00		-\$ 1,000.00			-100.00%



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				Budget 2021	2021 Actual	Budget 2022	Estimated 2022 Actuals	Proposed Budget 2023	Estimated Actuals 2023	Proposed Budget 2024	%					
13	385	552	Others Revenue					-\$	19,200.00	-\$	25,200.35	-100.00%				
02	102	524	Other Grants - Ontario LED and Rural Ec.-NOHFC													
			Canda Heritage-150th Anniversary Grant			\$	-	-\$	13,700.00							
			Ontario Cultural Association Fund-150th Anniversary Legacy Fund			\$	-	-\$	15,000.00							
								-\$	9,000.00	-\$	9,000.00	-100.00%				
						-\$	4,200.00	-\$	34,196.00	-\$	32,650.00	-\$	34,851.35	-100.00%		
<b>Reserves</b>																
13	385	591	Transfer from Reserve			-\$	8,000.00	-\$	8,000.00	-\$	29,300.00	-\$	31,053.93	-\$	81.87	-99.72%
			Transfer from Historical Committee Reserve								-\$	2,000.00	-\$	2,000.00		
						-\$	8,000.00	-\$	8,000.00	-\$	31,300.00	-\$	33,053.93	-\$	81.87	-99.74%
<b>Total Revenue -Sesquicentennial Ad Hoc Committee</b>						-\$	12,200.00	-\$	42,196.00	-\$	63,950.00	-\$	67,905.28	-\$	81.87	-99.87%
<b>Expenses</b>																
13	385	001	Salaries						\$		1,184.00					
13	385	004	Payroll Overhead - CPP, EI, RRSP, WSIB,						\$		259.64					
13	385	005	Employee Benefits						\$		4.73					
13	385	011	Marketing Ads			\$	500.00	\$	1,080.69		\$	3,599.10				
13	385	145	Flags			\$	3,025.00	\$	9,096.51							
13	385	145	Logo/Sign/Banner			\$	1,200.00									
13	385	145	Live History			\$	610.00		\$	2,200.00	\$	2,690.54				-100.00%
13	385	145	Materials(Tickets,Photos,etc)			\$	1,000.00		\$	1,000.00	\$	1,643.65				-100.00%
13	385	145	Historical Timeline			\$	500.00		\$	2,500.00	\$	3,762.78				-100.00%
13	385	145	Tshirts			\$	2,000.00				\$	-				
13	385	145	Bags			\$	400.00									
13	385	145	Buttons						\$	750.00	\$	650.00				-100.00%
13	385	024	Miscellaneous			\$	3,000.00	\$	1,622.00	\$	2,000.00	\$	54,110.83	\$	81.87	-95.91%
13	385	024	Miscellaneous-Fire Fighters Dinner/Grand Celebration/Pancake Breakfast and others						\$	20,300.00						-100.00%
13	385	024	Horse Statue unveiling and plaque Holder						\$	5,000.00						-100.00%
13	385	024	Indigenous Artwork Unveiling						\$	1,500.00						-100.00%
13	385	024	Opening Concert/Variety Show & Other expenses						\$	13,700.00						-100.00%
13	385	024	OSAF Grant will be used through out 2023						\$	15,000.00						
						\$	12,235.00		11,799.20		63,950.00	\$	67,905.28	\$	81.87	-99.87%
<b>Reserves</b>																
13	385	300	Transfer to Reserve			\$	10,000.00		39,135.80							
						\$	10,000.00	\$	39,135.80	\$	-					
<b>Total Expenses- Sesquicentennial Ad Hoc Committee</b>						\$	22,235.00	\$	50,935.00	\$	63,950.00	\$	67,905.28	\$	81.87	-99.87%
<b>West Parry Sound Recreation and Cultural Center</b>																
<b>Revenue</b>																
13	384	552	Infrastrucutre Loan-Received			-\$	775,000.00	-\$	781,740.59							
13	384	590	Transfer from West Parry Sound Recreation Center Reserve			-\$	161,635.00	-\$	161,634.80	-\$	561,539.65	-\$	561,539.65			-100.00%

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				Budget 2021	2021 Actual	Budget 2022	Estimated 2022 Actuals	Proposed Budget 2023	Estimated Actuals 2023	Proposed Budget 2024	%		
13	384	590	Transfer from Parks & Recreational Fund			-\$ 936,635.00	-\$ 943,375.39	-\$ 561,539.65	-\$ 561,539.65	-\$ 58,007.12	-89.67%		
<b>Expenses</b>													
13	384	024	Levy-Pool-to West Parry Sound Recreation Centre		\$ 723,174.65	\$ 161,635.00	161,634.80	561,539.65	\$ 561,539.65		-100.00%		
			Principal & Interest Portion of Debenture			\$ -		96,678.54	\$ 96,678.54	\$ 96,678.54	0.00%		
<b>Reserves</b>													
13	384	300	Transfer to Community Centre			\$ 161,635.00	161,634.80						
13	384	300	Transfer to West Parry Sound Rec-pool			\$ 613,365.00	620,105.79						
						\$ 775,000.00	\$ 781,740.59	\$ -					
<b>Total Expenses West Parry Sound Recreation and Cultural Center</b>						\$ 936,635.00	\$ 943,375.39	\$ 658,218.19	\$ 658,218.19	\$ 96,678.54	-85.31%		
<b>Total Cultural Services Expenditure</b>						\$ 1,000.00	\$ 1,000.00	\$ 959,870.00	\$ 995,310.39	\$ 723,168.19	\$ 727,123.47	\$ 96,760.41	-86.62%
<b>PUBLIC LIBRARY</b>													
<b>Revenue</b>													
13	105	596	Library Capital Reserve	\$ -	\$ -								
13	381	552	Cost Recovery from Library	-\$ 7,500.00	-\$ 7,500.00	-\$ 7,800.00	-\$ 7,800.00	-\$ 7,800.00	-\$ 7,800.00	-\$ 7,800.00	7,800.00	0.00%	
				-\$ 7,500.00	-\$ 7,500.00	-\$ 7,800.00	-\$ 7,800.00	-\$ 7,800.00	-\$ 7,800.00	-\$ 7,800.00	7,800.00	0.00%	
<b>Expenses</b>													
13	381	008	Library - Hydro	\$ 4,200.00	\$ 3,865.73	\$ 4,200.00	\$ 4,712.74	\$ 4,500.00	\$ 4,704.55	\$ 4,500.00	0.00%		
13	381	013	Lease Payments - Library	\$ 7,500.00	\$ 7,500.00	\$ 7,800.00	\$ -	\$ 7,800.00	\$ 7,800.00	\$ 7,800.00	0.00%		
13	381	014	Insurance - Library	\$ 530.00	\$ -	\$ 530.00							
13	381	030	Municipal Funding to Library	\$ 45,021.00	\$ 45,021.00	\$ 47,284.00	47,284.00	50,000.00	\$ 50,000.00	\$ 50,000.00	0.00%		
				\$ 57,251.00	\$ 56,386.73	\$ 59,814.00	\$ 51,996.74	\$ 62,300.00	\$ 62,504.55	\$ 62,300.00	0.00%		
<b>Historical Committee Program</b>													
<b>Revenue</b>													
13	104	552	Historic Comm Fund Raising		-\$ 332.00	-\$ 300.00	-\$ 1,000.00	-\$ 300.00	-\$ 335.00	-\$ 300.00	0.00%		
13	383	024	General Operating-ONIX Contractor Holdback Revenue				-\$ 5,545.40						
13	104	579	Transfer from Reserve - Cultural-Renovation			-\$ 50,000.00	-\$ 50,000.00						
02	104	599	Historical Donations-Calendar				-\$ 1,205.00		-\$ 692.00				
				\$ -	-\$ 332.00	-\$ 50,300.00	-\$ 57,750.40	-\$ 300.00	-\$ 1,027.00	-\$ 300.00	0.00%		
<b>Historical Committee Program</b>													
<b>Expenses</b>													
13	383	011	Advertising	\$ 1,800.00	\$ -	\$ 1,800.00	-	\$ 500.00	\$ 50.00	\$ 500.00	0.00%		
13	383	024	General Operating and Maintenance	\$ 600.00	\$ 35.86	\$ 50,600.00	\$ 1,396.86	\$ 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	\$ 2,000.00	\$ -	\$ 2,000.00		\$ 3,000.00	\$ 81.41	\$ 3,000.00	0.00%		

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				Budget 2021	2021 Actual	Budget 2022	Estimated 2022 Actuals	Proposed Budget 2023	Estimated Actuals 2023	Proposed Budget 2024	%
13	383	145	Event Materials & Supplies	\$ 600.00	\$ -	\$ 600.00	\$ 50.00	\$ 1,500.00	\$ 368.41	\$ 1,500.00	0.00%
<b>Transfer to Reserve</b>				<b>\$ 5,000.00</b>	<b>\$ 35.86</b>	<b>\$ 55,000.00</b>	<b>\$ 1,446.86</b>	<b>\$ 5,500.00</b>	<b>\$ 499.82</b>	<b>\$ 5,500.00</b>	<b>0.00%</b>
13	380	300	Historical Committee Reserve-St.Stephen/Hemlock		\$ 5,296.14		56,303.55	-	\$ 6,027.18		
				<b>\$ -</b>	<b>\$ 5,296.14</b>	<b>\$ -</b>	<b>\$ 56,303.55</b>	<b>\$ -</b>	<b>\$ 6,027.18</b>		
<b>Total Historical Committee Expenses</b>				<b>\$ 5,000.00</b>	<b>\$ 5,332.00</b>	<b>\$ 55,000.00</b>	<b>\$ 57,750.41</b>	<b>\$ 5,500.00</b>	<b>\$ 6,527.00</b>	<b>\$ 5,500.00</b>	<b>0.00%</b>
<b>Planning Department</b>											
<b>Revenue</b>											
14	104	533	Site Plan Applications	-\$ 100.00	-\$ 602.00	-\$ 100.00	-\$ 7,800.00	-\$ 100.00	-\$ 4,000.00	-\$ 100.00	0.00%
14	104	534	Zoning Compliance Letters	-\$ 450.00	-\$ 840.00	-\$ 450.00	-\$ 679.20	-\$ 500.00	-\$ 1,311.20	-\$ 500.00	0.00%
14	104	535	Planning Fees - Official Plan	\$ -	\$ -						
14	104	536	Planning Fees - Zoning	-\$ 3,300.00	-\$ 7,636.87	-\$ 3,300.00	-\$ 10,673.70	-\$ 10,000.00	-\$ 27,246.83	-\$ 10,000.00	0.00%
14	104	537	Planning Fees - Committee of Adjustment	-\$ 3,000.00	-\$ 9,131.48	-\$ 3,000.00	-\$ 1,250.00	-\$ 3,000.00	-\$ 6,100.00	-\$ 3,000.00	0.00%
Reserve				-\$ 6,850.00	-\$ 18,210.35	-\$ 6,850.00	-\$ 20,402.90	-\$ 13,600.00	-\$ 38,658.03	-\$ 13,600.00	0.00%
Transfer from surplus-To hire new planner or Consultant						-\$ 16,000.00					
						-\$ 16,000.00					
<b>Toal Planning Department Revenue</b>				<b>-\$ 6,850.00</b>	<b>-\$ 18,210.35</b>	<b>-\$ 22,850.00</b>	<b>-\$ 20,402.90</b>	<b>-\$ 13,600.00</b>	<b>-\$ 38,658.03</b>	<b>-\$ 13,600.00</b>	<b>0.00%</b>
<b>Expenses</b>											
14	400	020	Professional Services - Legal	\$ 10,000.00	\$ 32,869.79	\$ 35,000.00	8,303.84	\$ 25,000.00	\$ 9,172.83	\$ 25,000.00	0.00%
14	400	021	Planning Consultant Services	\$ 30,000.00	\$ 30,655.86	\$ -	28,293.98	\$ 38,000.00	\$ 24,807.01	\$ 50,000.00	31.58%
Planner						\$ 38,000.00					
Overhead						\$ 8,360.00					
14	400	030	West Parry Sound Geography Network Annu	\$ 8,500.00	\$ 9,150.00	\$ 10,500.00	10,734.47	\$ 10,500.00	\$ 9,150.00	\$ 10,500.00	0.00%
14	410	030	Parry Sound Area Planning Board Annual L	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	0.00%
				<b>\$ 53,500.00</b>	<b>\$ 77,675.65</b>	<b>\$ 96,860.00</b>	<b>\$ 52,332.29</b>	<b>\$ 78,500.00</b>	<b>\$ 48,129.84</b>	<b>\$ 90,500.00</b>	<b>15.29%</b>
<b>Total Planning Department Expenses</b>				<b>\$ 53,500.00</b>	<b>\$ 77,675.65</b>	<b>\$ 96,860.00</b>	<b>\$ 52,332.29</b>	<b>\$ 78,500.00</b>	<b>\$ 48,129.84</b>	<b>\$ 90,500.00</b>	<b>15.29%</b>
<b>Business Development</b>											
<b>Revenue</b>											
14	104	540	Website Business Directory	\$ -	\$ -	\$ -					
14	104	540	McKellar Business Directory Fee								
14	104	550	Transfer from EDC Committee Reserve	-\$ 5,000.00	-\$ 5,000.00	-\$ 5,000.00	-				
14	104	597	High Speed Internet Telecommunications R	-\$ 12,000.00	-\$ 13,200.00	-\$ 13,200.00	13,200.00	-\$ 13,200.00	-\$ 13,200.00	-\$ 13,200.00	0.00%
				<b>-\$ 17,000.00</b>	<b>-\$ 18,200.00</b>	<b>-\$ 18,200.00</b>	<b>13,200.00</b>	<b>-\$ 13,200.00</b>	<b>-\$ 13,200.00</b>	<b>-\$ 13,200.00</b>	<b>0.00%</b>
<b>Expenses</b>											
14	420	017	McKellar Business Directory	\$ 3,500.00	\$ -	\$ -					
14	420	260	Chamber of Commerce donation	\$ 900.00							

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				Budget 2021	2021 Actual	Budget 2022	Estimated 2022 Actuals	Proposed Budget 2023	Estimated Actuals 2023	Proposed Budget 2024	%
14	400	021	Planning Consultant Services	\$ -	\$ -						
14	420	262	Economic Development	\$ 5,000.00							
14	410	030	West Parry Sound Economic Dev.	\$ 6,250.00	\$ 11,750.00	\$ 6,250.00	6,250.00	6,250.00	\$ 6,250.00	\$ -	-100.00%
				<b>\$ 15,650.00</b>	<b>\$ 11,750.00</b>	<b>\$ 6,250.00</b>	<b>\$ 6,250.00</b>	<b>\$ 6,250.00</b>	<b>\$ 6,250.00</b>	<b>\$ -</b>	<b>-100.00%</b>
<b>Transfer to Reserve</b>											
14	420	300	High Speed Internet - Transfer to Rese	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00	12,000.00	12,000.00	\$ 12,000.00	\$ 12,000.00	0.00%
				<b>\$ 12,000.00</b>	<b>\$ 12,000.00</b>	<b>\$ 12,000.00</b>	<b>\$ 12,000.00</b>	<b>\$ 12,000.00</b>	<b>\$ 12,000.00</b>	<b>\$ 12,000.00</b>	<b>0.00%</b>
<b>Total Business Development Expenses</b>				<b>\$ 27,650.00</b>	<b>\$ 23,750.00</b>	<b>\$ 18,250.00</b>	<b>\$ 18,250.00</b>	<b>\$ 18,250.00</b>	<b>\$ 18,250.00</b>	<b>\$ 12,000.00</b>	<b>-34.25%</b>
<b>McKellar Market</b>											
<b>Revenue</b>											
14	104	539	McKellar Market Vendor Fees	-\$ 3,300.00	-\$ 6,680.00	-\$ 6,000.00	-\$ 8,200.00	-\$ 12,000.00	-\$ 14,878.20	-\$ 12,000.00	0.00%
02	102	524	Other Grants - Canada Day Grant					-\$ 5,000.00	-\$ 5,000.00		-100.00%
				<b>-\$ 3,300.00</b>	<b>-\$ 6,680.00</b>	<b>-\$ 6,000.00</b>	<b>-\$ 8,200.00</b>	<b>-\$ 17,000.00</b>	<b>-\$ 19,878.20</b>	<b>-\$ 12,000.00</b>	<b>-29.41%</b>
<b>Expenses</b>											
14	420	001	McKellar Market Salaries	\$ 15,637.99	\$ 16,790.14	\$ 16,263.51	23,495.77	21,416.00	\$ 23,493.63	\$ 22,122.73	3.30%
14	420	004	Mrkt Payroll Overhead - CPP, EI, WSIB, E	\$ 1,814.00	\$ 1,922.13	\$ 1,951.62	2,864.81	2,569.92	\$ 2,819.52	2,875.95	11.91%
14	420	011	Advertising	\$ -	\$ -	\$ 1,000.00	-	1,000.00		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	\$ 3,050.00	\$ 1,145.20	\$ 3,050.00	1,713.80	1,970.00	\$ 2,367.38	1,970.00	0.00%
14	420	262	McKellar Market Expenses-Canada Day					5,000.00	\$ 5,000.00	-	-100.00%
				<b>\$ 20,501.99</b>	<b>\$ 19,857.47</b>	<b>\$ 22,265.13</b>	<b>\$ 28,074.38</b>	<b>\$ 31,955.92</b>	<b>\$ 33,680.53</b>	<b>\$ 27,968.68</b>	<b>-12.48%</b>
<b>Total Operating Expenses</b>				<b>\$ 4,361,541.16</b>	<b>\$ 3,863,346.01</b>	<b>\$ 5,216,601.54</b>	<b>\$ 4,867,234.58</b>	<b>\$ 5,206,517.63</b>	<b>\$ 5,025,650.31</b>	<b>\$ 4,658,505.24</b>	<b>-10.53%</b>
<b>Total Revenue</b>				<b>-\$ 4,807,503.43</b>	<b>-\$ 5,007,618.70</b>	<b>-\$ 5,838,599.44</b>	<b>-\$ 6,077,815.50</b>	<b>-\$ 5,668,953.12</b>	<b>-\$ 6,056,125.63</b>	<b>-\$ 5,619,884.47</b>	<b>-0.87%</b>
<b>Investment in infrastructure as per assets management plan(Levy for operating expense X.5%)</b>								17,267.53		\$ 56,207.95	
<b>As per new Asset Management Report ( Levy X1.35%)</b>											
<b>Available for Capital</b>				<b>-\$ 445,962.27</b>	<b>-\$ 1,144,272.69</b>	<b>-\$ 621,997.90</b>	<b>-\$ 1,210,580.92</b>	<b>-\$ 445,167.96</b>	<b>-\$ 1,030,475.32</b>	<b>-\$ 905,171.28</b>	<b>103.33%</b>

**Township of McKellar  
Proposed Capital Budget 2024  
Version 1**

<b>G/L</b>			<b>Description</b>	<b>Proposed Budget 2024</b>
<b>Capital Revenue</b>				
02	103	527	Ontario Community Investment Fund (OCIF)	-\$ 146,136.00
02	103	526	Canada Community -Building Fund(Gas Tax )	-\$ 89,227.00
02	102	524	Other Grants-NORDS Grant-Center Road	-\$ 94,605.50
02	102	524	NOHFC Grant-Baseball Diamond Field Construction-If approved 90% Of Cost of the project upto 200k	-\$ 181,955.87
02	102	524	NOHFC Grant-St.Stephen Church	-\$ 24,084.92
				<b>-\$ 536,009.29</b>
<b>Total Capital Revenue from Grants &amp; others</b>				<b>-\$ 536,009.29</b>
<b>Revenue - Transfers From Reserve</b>				
06	104	582	Capital Construction Reserve-Center Road	-\$ 343,829.30
13	104	579	Transfer from Cultural Reserve-St.Stephen Church	-\$ 74,000.00
06	104	582	Purchase New Truck Roads Department	-\$ 101,000.00
12	104	587	Transfer from Reserve - Community Centre-Appliances & Renov	-\$ 150,000.00
				\$ -
<b>Total Transfers from Reserve</b>				<b>- 668,829.30</b>
<b>Total Capital Revenue</b>				<b>-\$ 1,204,838.59</b>
<b>Fire Department</b>				
03	150	106	Portable Radios	\$ 25,000.00
03	150	107	Radio Tower Maintenance	\$ 25,000.00
03	152	113	Station 2 exterios painting and sealing of windows	\$ 30,000.00
				<b>\$ 80,000.00</b>
<b>Public Works</b>				
<b>Pickup Truck</b>				
06	200	429	Transfer from Reserve - Roads-Pickup Truck with plow	\$ 100,000.00
06	200	429	Transfer from Reserve - Roads-snapper	\$ 1,000.00

**Township of McKellar  
Proposed Capital Budget 2024  
Version 1**

<b>G/L</b>	<b>Description</b>	<b>Proposed Budget 2024</b>
		<b>\$ 101,000.00</b>
<b><u>Balsam Road</u></b>		
06 605 424	Capital - Hardtop-Microseal to Fire Route 158	\$ 135,000.00
		<b>\$ 135,000.00</b>
<b><u>BroadBent Road</u></b>		
06 610 424	Capital - Hardtop Microseal	\$ 140,000.00
		<b>\$ 140,000.00</b>
<b><u>Centre Road</u></b>		
06 618 145	Materials & Supplies	\$ 33,000.00
06 618 424	Capital - Hardtop	\$ 498,000.00
06 618 425	Capital - Gravel	\$ 65,000.00
		<b>\$ 596,000.00</b>
<b><u>Hurdville Bridge</u></b>		
06 705 145	Material & Supplies	\$ 238,000.00
06 705 428	Capital-Consult Service	\$ 12,000.00
		<b>\$ 250,000.00</b>
<b><u>Ball Daimond</u></b>		
06 424 145	<b><u>Ball Daimond</u></b> Setting up new BaseBall Diamond Field	\$ 226,419.25
		<b>\$ 226,419.25</b>
<b><u>Community Center</u></b>		
12 370 401	Stove / Freezer/Kitchen Renovation	\$ 150,000.00
		<b>\$ 150,000.00</b>
<b><u>Renovation St.Stephen Church</u></b>		
13 383 113	Renovate St.Stephen Church	\$ 117,046.62
		<b>\$ 117,046.62</b>
<b>Total Capital Projects</b>		<b>\$ 1,795,465.87</b>

**Township of McKellar  
Proposed Capital Budget 2024  
Version 1**

<b>G/L</b>	<b>Description</b>	<b>Proposed Budget 2024</b>
<b>Transfers To Reserve</b>		
03 150 300	Transfer to Reserve-SCBA order in 2027 to replace in 2028	\$ 25,000.00
03 150 300	Transfer to Reserves - Fire Department Vehicle/Equipment	\$ 50,000.00
12 370 300	Transfer to Reserves - Community Centre	\$ 10,000.00
06 200 300	Transfer to Roads Capital Construction Reserve	\$ 100,000.00
06 200 300	Transfer to Roads Captail -Vehicle	\$ 100,000.00
06 200 300	Transfer to Roads Capital Construction Reserve	\$ 14,544.00
06 200 300	Transfer to Roads Capital -Building	\$ 15,000.00
<b>Total Transfer to Reserve</b>		<b>314,544.00</b>
<b>Total Capital Expenditure</b>		<b>2,110,009.87</b>
<b>Additional Funding Required</b>		<b>\$ 905,171.28</b>
<b>Balance from Operating Budget to cover Capital Budget</b>		<b>-\$ 905,171.28</b>
<b>Remaining balance or Shortfall</b>		<b>-\$ 0.00</b>

Account Number	Current Budget	Annual Budg	2023 Actual	Reason
<b>Revenues</b>				
01-03-104-551 Fire Department Revenue	\$ 0.00	\$ 0.00	\$ 0.00	0
01-03-104-581 Transfer from Reserve - Fire Depart	0.00	0.00	0.00	0
01-03-104-591 Unexpended Capital - Fire Departme	0.00	0.00	0.00	0
<b>Total General Revenues</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>0</b>
<b>Expenditures</b>				
01-03-150-001 Salaries	\$ 10,694.32	\$ 128,332.50	\$ 159,986.00	\$ 160,000.00 Increase Deputy Chief to \$700/month, Salaries based on last years spend actual. Final 2024 spend will be greatly influenced by call volume as it was in 2023.
01-03-150-004 Payroll Overhead - CPP, EI, RRSP,	\$ 1,331.45	\$ 15,977.40	\$ 18,938.15	\$ 19,000.00
01-03-150-005 Employee Benefits	\$ 500.00	\$ 6,000.00	\$ 4,747.96	\$ 6,000.00
01-03-150-006 Mileage	\$ 250.00	\$ 3,000.00	\$ 339.72	\$ 3,000.00
01-03-150-007 Telephone	\$ 208.37	\$ 2,500.00	\$ 3,458.56	\$ 3,200.00
01-03-150-009 Office Supplies/Materials	\$ 104.13	\$ 1,250.00	\$ 974.04	\$ 1,500.00
01-03-150-014 Insurance	\$-	\$-	\$-	
01-03-150-015 Courses & Training	\$ 793.37	\$ 8,800.00	\$ 12,538.79	\$ 25,000.00 Increase in training budget to accommodate cost of training and man hours for OFM
01-03-150-016 Conferences	\$ 82.50	\$ 750.00	\$ 771.82	\$ 1,000.00
01-03-150-017 Memberships/Subscriptions	\$ 82.50	\$ 750.00	\$ 1,207.99	\$ 1,200.00
01-03-150-018 Office Equipment	\$ 125.00	\$ 1,500.00	\$ 1,039.97	\$ 1,500.00
01-03-150-021 Consultant Services	\$-	\$-	\$ 153.00	
01-03-150-024 Miscellaneous	\$ 250.00	\$ 3,000.00	\$ 3,138.49	\$ 3,500.00
01-03-150-040 Radio Licences	\$ 91.63	\$ 1,100.00	\$ 1,140.84	\$ 1,200.00
01-03-150-042 Emergency First Response Supplies	\$ 983.37	\$ 7,000.00	\$ 9,926.79	\$ 5,000.00 received sizable donation of N95 masks allowing for reduction.
01-03-150-050 Donation/Honourarium	\$ 41.63	\$ 500.00	\$ 538.31	\$ 500.00
01-03-150-100 Safety Equipment/Protective Clothin	\$ 1,333.37	\$ 16,000.00	\$ 5,482.51	\$ 20,000.00 Uniform shirts added, 2 sets of bunker gear purchased as per direction,
01-03-150-102 Mutual Aid Agreement	\$ 83.37	\$ 1,000.00	\$ 1,174.70	\$ 9,500.00 Mutual aid agreement fees, mutual aid radio system replacement approximate invoiced at \$8000 per municipality, quote provided
01-03-150-103 Fire Prevention	\$ 187.50	\$ 2,250.00	\$ 1,589.11	\$ 4,000.00 Cost to include 4-6 FDR signs redesigned to include bylaw link, one to replace stolen sign in minerva park. \$500/sign
01-03-150-104 Forest Fire Management Fee	\$ 408.37	\$ 4,900.00	\$ 4,731.72	\$ 4,900.00
01-03-150-105 Dispatch Services	\$ 187.50	\$ 2,250.00	\$ 2,064.91	\$ 2,500.00
01-03-150-106 Radio System Maintenance	\$ 83.37	\$ 1,000.00	\$ 863.94	\$ 25,000.00 Upgrade of portable radios to digital to meet other area departments, improve reception and reliability. Quotes provided
01-03-150-107 Radio Tower Maintenance	\$ 83.37	\$ 1,000.00	\$ 739.80	\$ 25,000.00 Radio tower new antenna and overdue maintenance. Quotes provided
01-03-150-108 Emergency Management	\$ 375.00	\$ 4,500.00	\$ 2,689.32	\$ 4,500.00
01-03-150-111 Fire Fighting Tools/Equipment	\$ 1,125.00	\$ 13,500.00	\$ 13,150.87	\$ 13,500.00
01-03-150-114 Equipment & Repairs	\$ 46.87	\$ 550.00	\$-	\$ 5,500.00 Includes \$2000 scba testing and \$3200 truck pump certifications
01-03-150-300 Transfer to Reserves	\$ 4,416.83	\$ 53,000.00	\$-	\$ 53,000.00 total balance in 2024 should be \$163000, as previously discussed upgrading Rescue 2 is highly recommended either using reserve cash or a combination with lease/financing terms.
01-03-150-401 Capital - Buildings	\$-	\$-	\$-	
01-03-150-403 Capital - Equipment	\$-	\$-	\$-	\$ 25,000.00 Begin saving for 2027 SCBA order, mandatory replacement needed in 2028 at approx cost of
01-03-150-407 Contra Capital - Fire	\$-	\$-	\$-	
01-03-150-415 Amortization - Fire	\$-	\$-	\$-	
01-03-151-008 Hydro	\$ 208.37	\$ 2,500.00	\$ 1,714.96	\$ 2,500.00
01-03-151-024 Miscellaneous	\$ 83.37	\$ 1,000.00	\$ 339.47	\$ 1,000.00
01-03-151-033 Heating	\$ 393.37	\$ 4,000.00	\$ 2,213.01	\$ 3,000.00
01-03-151-112 Maintenance Supplies	\$ 125.00	\$ 1,500.00	\$ 442.66	\$ 1,500.00
01-03-151-113 Maintenance Repairs	\$ 250.00	\$ 3,000.00	\$ 532.04	\$ 3,000.00
01-03-151-114 Equipment & Repairs	\$-	\$-	\$ 97.06	
01-03-151-116 Grounds Maintenance	\$-	\$-	\$-	



01-03-151-145 Materials & Supplies	\$-	\$-	\$ 34.42		
01-03-152-007 Telephone Fire Hall #2	\$58.37	\$700.00	\$482.31	\$700.00	
01-03-152-008 Hydro	\$291.63	\$3,500.00	\$2,117.19	\$3,500.00	
01-03-152-024 Miscellaneous	\$83.37	\$1,000.00	\$693.19	\$1,000.00	
01-03-152-033 Heating	\$625.00	\$7,500.00	\$6,081.13	\$7,500.00	
01-03-152-112 Maintenance Supplies	\$125.00	\$1,500.00	\$778.41	\$1,500.00	
01-03-152-113 Maintenance Repairs	\$500.00	\$6,000.00	\$385.46	\$30,000.00	Stn 2 exterior painting and sealing of windows and vents. This is long overdue standard maintenance which will contribute to the overall longevity of the building.
01-03-152-114 Equipment & Repairs	\$-	\$-	\$-		
01-03-152-116 Grounds Maintenance	\$-	\$-	\$-		
01-03-152-145 Materials & Supplies	\$-	\$-	\$ 97.00		
01-03-153-140 Motor Oil/Grease	\$41.63	\$500.00	\$ 27.54	\$500.00	
01-03-153-141 Fuel - Gas	\$458.37	\$5,500.00	\$5,410.08	\$6,000.00	
01-03-153-142 Fuel - Diesel	\$375.00	\$4,500.00	\$-	\$5,000.00	
01-03-153-144 Licenses & Insurance	\$60.00	\$600.00	\$-		
01-03-153-200 Rescue 3 - 1998 Dodge Ram	\$187.50	\$2,250.00	\$ 498.64	\$-	No longer an asset
01-03-153-202 Pumper 1- 1996 Superior Ford F-800	\$187.50	\$2,250.00	\$2,016.46		
01-03-153-203 Pumper 2 - 1996 Superior Ford FF 8	\$-	\$-	\$ 82.00		
01-03-153-204 Tanker 2 - 1980 Chev C70	\$-	\$-	\$-		
01-03-153-206 T1-2019 INT.TRUCK#709568	\$187.50	\$2,250.00	\$2,652.26	\$ 3,500.00	
01-03-153-207 T2 - 2013 Freightliner - Fire Dept	\$270.87	\$3,250.00	\$3,197.17	\$3,500.00	
01-03-153-208 Rescue 1 2022 Dodge Ram	\$-	\$2,250.00	\$ 36.00	\$3,250.00	ABS light came on during budget process, truck booked in for maintenance, budget item approximate to cover extra known cost
01-03-153-209 RES-2 2014 FORD E350	\$291.63	\$3,500.00	\$3,257.19	\$6,000.00	Budget can be adjusted should replacement be approved
01-03-153-210 2020 Freightliner Pumper Truck	\$187.50	\$2,250.00	\$942.62	\$2,500.00	
01-03-154-008 Hydro	\$141.63	\$1,700.00	\$1,265.59	\$1,750.00	
01-03-154-024 Miscellaneous	\$-	\$-	\$-		
01-03-154-107 Radio Tower Maintenance	\$-	\$-	\$-		
<b>Total General Expenditures</b>	<b>\$ 28,430.23</b>	<b>\$ 341,159.90</b>	<b>\$ 283,948.05</b>	<b>\$511,200.00</b>	

**McKellar Township Public Library  
Revenue and Expense Report with Budget**

**Library Budget**

	<u>Jan - Dec 23</u>	<u>2023 Budget</u>	<u>Proposed 2024 Budget</u>
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
Celebrating McKellar	3,414.00	2,800.00	2,500.00
Donations	0.00	300.00	300.00
Honour Tree	50.00		50.00
Interest Earned	3.97		
Library Income	681.63	1,200.00	1,200.00
McKellar Memories	221.00	368.00	336.00
OLS Funding	0.00	1,500.00	1,500.00
Other Income	0.00	0.00	0.00
Postal Rebate			256.00
Provincial Grants	0.00	6,421.00	6,421.00
Rent, Insurance	7,800.00	7,800.00	7,800.00
Township Funding	50,000.00	50,000.00	50,000.00
Used Book Sales	17.00	0.00	400.00
<b>Total Income</b>	<u>62,187.60</u>	<u>70,389.00</u>	<u>70,763.00</u>
<b>Expense</b>			
Events	481.35	1,000.00	1,000.00
Interest Expense	106.94		
Lending Library	5,022.11	5,000.00	5,000.00
Miscellaneous			
Advertising	468.00	550.00	550.00
Board Expenses	115.65	300.00	300.00
Bookkeeping	0.00	400.00	400.00
Fees, Membership	1,059.36	810.00	1,250.00
Honour Tree Expenses	130.00		
Maintenance		100.00	100.00
<b>Total Miscellaneous</b>	<u>1,773.01</u>	<u>2,160.00</u>	<u>2,600.00</u>
<b>Office</b>			
Bank Charges	223.00	100.00	250.00
Computer M & R	0.00	500.00	500.00
Computer Software	179.67	300.00	300.00
Library Services Expenses	437.96		
Office Supplies	1,081.69	1,000.00	1,000.00
Postage	436.46	250.00	450.00
Staff Education	90.00	1,000.00	1,000.00
<b>Total Office</b>	<u>2,448.78</u>	<u>3,150.00</u>	<u>3,500.00</u>
Rent	7,800.00	7,800.00	7,800.00
Reserve Fund Expense	900.00	900.00	900.00
Sesquicentennial Book Expense	3,850.00	3,928.00	0.00
<b>Telecommunications</b>			
Internet	1,925.40	1,950.00	1,950.00
Telephone Expenses	1,083.56	1,000.00	1,000.00
<b>Total Telecommunications</b>	<u>3,008.96</u>	<u>2,950.00</u>	<u>2,950.00</u>
<b>Wages, Benefits</b>			
CPP Expense	1,754.61	1,833.80	1,795.50
EHT Expense	391.42	404.94	398.63
EI Expense	911.41	942.93	945.32
Wages - Education	431.60		551.12
Wages - Gross	36,808.68	39,006.00	40,125.38
Wages - Stats	1,222.04	1,560.25	1,328.36
Wages - Vacation	1,497.05	1,288.42	1,513.39
WSIB Expense	131.26	136.36	134.23
<b>Total Wages, Benefits</b>	<u>43,148.07</u>	<u>45,172.70</u>	<u>46,791.93</u>
<b>Total Expense</b>	<u>68,539.22</u>	<u>72,060.70</u>	<u>70,541.93</u>
<b>Net Ordinary Income</b>	<u>-6,351.62</u>	<u>-1,671.70</u>	<u>221.07</u>
<b>Net Income</b>	<u><u>-6,351.62</u></u>	<u><u>-1,671.70</u></u>	<u><u>221.07</u></u>

## Lake Stewardship and Environmental Committee Budget – 2024 first draft

	Budget Estimate 2023	2023 April Budget Revision	2023 Actuals	2024 Budget Estimate
E. Coli Sampling	\$ 4,000.00	\$ 4,000.00	\$ 4,350.21	\$4,000.00
Phosphorus and calcium sampling	\$4,000.00	\$ 4,000.00	\$ 2,038.02	\$2,250.00
Microcystin	\$ 300.00	\$ 300.00	0	REMOVE
Standardizing solutions (q2yrs)	\$150	\$150	\$209.05	\$250.00
Benthic 4 sites	3 sites \$ 5,260	3 sites \$ 5,260	\$5,260	? two sites \$4,000
Educational Materials	\$ 2,000			
Signs (recycling, animal/turtle crossing)				\$200
200 copies of Septic Smart	\$1,985 + tax			\$2,243.00
Educational Materials <i>Consolidated (Flyers and other educational materials Presentations)</i>	\$1,500	\$2,500 (consolidated in April) (plus January costs already done)	All leaflet printing (3 – 2- sided, colour) \$3,328.30	\$3,500
Educational Materials	\$ 500			
Pamphlets	\$2000			
Honorariums for talks				\$900
Demonstration Pollinator Garden	\$ 2,500.00	\$500	0	
Sub Total	\$22,210.00			
PLUS GBB ICECAP	\$8,000*		0	Remove
Grand Total	\$ 30,210	\$16,710	\$15,185.28	\$13,878



## **Township of McKellar**

701 Hwy #124, P.O. Box 69, McKellar, Ontario P0G 1C0

Phone: (705) 389-2842

Fax: (705) 389-1244

November 22, 2023

John B. Fior  
Chair, West Parry Sound Economic Development Collaborative  
9 James Street  
Parry Sound, ON P2A 1T4

Delivered via email – [jfior@thearchipelago.ca](mailto:jfior@thearchipelago.ca)

### **RE: West Parry Sound Economic Development Collaborative**

Dear Mr. Fior,

At the Regular Meeting of Council held on November 21, 2023, the Council of the Corporation of the Township of McKellar carried the following resolution:

**BE IT RESOLVED THAT** the Council of the Corporation of the Township of McKellar does hereby receive the West Parry Sound Economic Development Collaborative Correspondence; and

**FURTHER** direct the Clerk to inform the WPSEDC Stakeholder Board that the Township of McKellar wishes to withdraw from the West Parry Sound Economic Development Collaborative.

**Carried**

Regards,

Karlee Britton  
Deputy Clerk  
Township of McKellar  
[deputyclerk@mckellar.ca](mailto:deputyclerk@mckellar.ca)  
(705) 389-2842 x5

cc: Clayton Harris, Vice-Chair WPSEDC

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*Budget 2024*

*ADMIN*

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