

CORPORATION OF THE TOWNSHIP OF MCKELLAR

March 27, 2026 – 2:00 p.m.

AGENDA

Topic: Special Budget Meeting of Council

Time: March 27, 2026, 2:00 P.M.

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

Join Zoom Meeting

<https://us06web.zoom.us/j/87881332426>

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

26-127
2026-17

1st Resolution
1st By-law

- 1. CALL TO ORDER**
- 2. ROLL CALL**
- 3. DECLARATIONS OF PECUNIARY AND/OR PERSONAL INTEREST AND GENERAL NATURE THEREOF**
- 4. ADOPTION OF AGENDA**
- 5. CLOSED SESSION**
- 6. CALL TO ORDER**
- 7. RESPECT AND ACKNOWLEDGMENT DECLARATION**
In the spirit of reconciliation and co-operation, we wish to acknowledge that the land on which we gather is the traditional territory of the Anishinaabe and Mississauga people. Its boundaries fall within the Robinson-Huron Treaty of 1850 and the Williams Treaty of 1923. We are grateful to live here and we thank all the generations of people who have taken care of this land for thousands of years. To honour the suffering of Indigenous people and the love and wisdom they have carried for thousands of years, we pledge to work in community and harmony with each other and the environment we inhabit and work towards Truth and Reconciliation.
- 8. ROLL CALL - REGULAR SESSION 2:00 pm (Public can join via Zoom)**
- 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 Budget Discussions – T-2026-05 – PROPOSED BUDGET 2026
Version 1
- 13. MOTION TO REVIEW A PREVIOUS MOTION**
- 14. ADOPTION OF MINUTES OF PREVIOUS MEETING(S)**
- 15. PLANNING MATTERS**
- 16. COMMITTEE/BOARD MINUTES WITH RECOMMENDATIONS FOR APPROVAL**
- 17. STAFF REPORTS WITH RECOMMENDATIONS FOR APPROVAL**
- 18. MAYOR’S REPORT**
- 19. CORRESPONDENCE FOR CONSIDERATION**
- 20. MOTION AND NOTICE OF MOTION**
- 21. BY-LAWS**
- 22. UNFINISHED BUSINESS**
- 23. NEW BUSINESS**
- 24. PUBLIC NOTICES, ANNOUNCEMENTS, INQUIRIES AND REPORTS BY COUNCIL MEMBERS**
- 25. CONSENT AGENDA – CORRESPONDENCE**
- 26. QUESTION/COMMENT PERIOD (RELATED TO ITEMS ON AGENDA)**
- 27. CONFIRMING BY-LAW**
 - 27.1 By-law 2026-17 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.



Township of McKellar Staff Report

Prepared for: COUNCIL

Department: TREASURY

Agenda Date: March 27, 2026

Report No: T-2026-05

Subject: PROPOSED BUDGET 2026 Version 1

Recommendation:

That the Council of the Township of McKellar, accepts the report on proposed budget 2026 version 1.

Background:

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

The annual budget involves staff at various levels from across the organization. The budgets are reviewed by respective Department Head and amended as necessary.

Financial Analysis/Discussion:

Proposed Tax Levy

The Proposed Budget 2026 has been refined following detailed review and constructive feedback from both Council and staff. The revised municipal tax levy is proposed at **\$4,784,830.68**, reflecting a **5.00% increase** over the previous year.

Despite the overall increase in the tax levy, the average residential taxpayer will experience a **3.96% increase** in municipal taxes. For example, a residential property assessed at \$100,000 will see an estimated annual increase of **\$30.89**. The net impact on taxpayers is moderated by the fact that there is no change to the education tax levy.

During previous budget deliberations, Council undertook a comprehensive review of available financing options to support planned initiatives and capital investments. As part of these discussions, Council directed



Township of McKellar

Staff Report

that the Vehicle and Equipment Reserve for Public Works be increased by \$50,000. The changes arising from Council direction and staff review are outlined below

Budget Changes:

The following changes have been made to the February 06 ,2026 Draft Budget:

Operating Expenses

Protection to Persons & Property

- The West Parry Sound OPP Detachment Board levy was not included in the total for this category in the prior draft. This omission has been corrected, and **\$3,500** has now been included in revised draft.

Land Ambulance

- The Emergency Medical Services (EMS) levy has increased by **6.98%**. This adjustment is primarily attributable to the settlement of the 2023–2025 medic collective agreement through arbitration in the summer of 2025, which was not reflected in the 2025 budget

Belvedere Heights

- The levy for Belvedere Heights Home for the Aged increased by .81% to \$68,160.

McKellar Market

- Payroll overhead costs have increased due to changes in OMERS policy requiring the Township to offer OMERS participation to eligible part-time employees. As a result, the revised amount is **\$4,787.87**, representing an increase of **\$1,439.36**.

Investment in Infrastructure

- The allocation for infrastructure investment has been revised to **\$66,030.65**, an increase of **\$930.25** from the previous draft budget.

Capital Revenue

- Council discussed the importance of implementing new municipal software at its most recent budget meeting. The software purchase will be funded primarily through reserves. Of the total **\$100,000** cost, **\$96,000** will be funded from the High-Speed Internet Telecommunications Reserve, with the remaining **\$4,000** funded from the General Administration Reserve.
- Transfer of **\$130,000** from Vehicle & Equipment reserve to purchase Public Works Superintendent



Township of McKellar Staff Report

Capital Expenses

Administration Department

- new capital line item has been added for the purchase of municipal software in the amount of **\$100,000**.

Public Works/Transportation Department

- The Vehicle and Equipment Reserve will be increased by **\$50,000** to provide for future fleet and equipment replacement.
- Purchase of vehicle for Public Works Superintendent for **\$130,000**

Reserves:

The estimated year-end balance of all municipal reserves, after accounting for planned transfers in and out, is projected to be \$1,039,249.31.

Conclusion:

The Proposed Budget 2026 – Version 1 reflects Council’s strategic priorities, addresses increasing service and infrastructure demands, and maintains a balanced approach to fiscal responsibility and taxpayer impact. Staff recommend that Council approve the Proposed Budget 2026 – Version 1 as presented.

Respectfully submitted by:


Roshan Kantiya
Treasurer

Karlee Britton
Clerk/Administrator

Attachments

Proposed Budget Summary 2026-Version 1
Proposed Budget Detail 2026-Version 1
Proposed Capital Budget 2026-Version 1
Estimated Balance of Reserves 2026-Version 1
Tax Rate 2024-Version 1
Residential Tax Increase Impact 2026- Version 1

Township of McKellar
Proposed Budget Summary 2026-Version 1

Department	REVENUE	EXPENDITURE
General Government	-\$ 1,716,574.61	\$ 1,146,347.64
Fire Department	-\$ 2,160.00	\$ 396,502.80
Building Department	-\$ 180,435.78	\$ 180,435.78
Protection to Persons & Property	-\$ 5,200.00	\$ 474,466.79
Transportation	-\$ 350.00	\$ 1,953,067.00
Environmental	-\$ 40,980.00	\$ 280,415.20
Health Care	\$ -	\$ 323,283.10
Social Service	\$ -	\$ 417,124.00
Recreation	-\$ 1,740.00	\$ 12,300.00
Parks and Facilities	-\$ 5,000.00	\$ 85,094.06
Community Centre	-\$ 2,500.00	\$ 105,324.61
Cultural Services	\$ -	\$ 1,000.00
Sesquicentennial Ad Hoc Committee	\$ -	\$ -
West Parry Sound Recreation and Cultural Center	-\$ 20,000.00	\$ 116,678.54
Public Library	-\$ 8,400.00	\$ 76,200.00
Historical Committee	-\$ 300.00	\$ 5,500.00
Planning Department	-\$ 13,600.00	\$ 96,500.00
Business Development	-\$ 13,200.00	\$ 12,000.00
McKellar Market	-\$ 20,000.00	\$ 32,482.23
TOTAL OPERATING	-\$ 2,030,440.39	\$ 5,714,721.75
TOTAL CAPITAL	-\$ 3,579,055.87	\$ 4,613,574.54

SCHEDULE OF RESERVES	Budget	
	Transfer From	Transfer To
Total	-\$ 2,997,892.65	\$ 446,574.65

MUNICIPAL LEVY for OPERATING Budget	\$ 3,684,281.36
MUNICIPAL LEVY for CAPITAL Projects Covered by Levy	\$ 1,034,518.67
INVESTMENT IN INFRASTRUCTURE & ASSETS	\$ 66,030.65
	\$ 4,784,830.68

2025 Tax Levy	4,486,045.51
2025 Growth Related Levy	74,364.12
5.00% Tax increase	224,421.05
Total Levy	4,784,830.68

Township of McKellar
Proposed Budget Detail 2026-Version 1

			Budget 2024	Actuals 2024	Budget 2025	Actuals 2025	Budget 2026	%
Administartion								
Revenue								
Taxes								
02 100 500	Taxation - Residential		-\$ 4,136,006.59	-\$ 4,136,008.86	-\$ 4,454,080.54	-\$ 4,454,084.02	-\$ 4,750,596.22	6.66%
02 100 501	Taxation - Commercial		-\$ 20,478.23	-\$ 20,478.23	-\$ 23,700.72	-\$ 23,700.71	-\$ 25,392.15	7.14%
02 100 502	Taxation - Industrial		-\$ 401.83	-\$ 401.83	-\$ 279.62	-\$ 279.60	-\$ 293.38	4.92%
02 100 503	Taxation - Farmlands		-\$ 3,307.29	-\$ 3,307.30	-\$ 3,912.22	-\$ 3,912.22	-\$ 3,929.93	0.45%
02 100 504	Taxation - Managed Forest		-\$ 3,381.54	-\$ 3,381.60	-\$ 4,072.41	-\$ 4,072.41	-\$ 4,618.99	13.42%
02 100 510	Payment -in-lieu of taxes			-\$ 3,797.58		-\$ 3,990.10		
02 100 506	Aggregate Extraction					\$ -		
			-\$ 4,163,575.48	-\$ 4,167,375.40	-\$ 4,486,045.51	-\$ 4,490,039.06	-\$ 4,784,830.68	6.66%
02 100 505	Supplemental - Residential			-\$ 125,866.12		-\$ 94,505.68	-\$ 50,000.00	Estimated collection on supplemental Levy
				-\$ 125,866.12		-\$ 94,505.68	-\$ 50,000.00	
Grants								
02 102 520	Ontario Municipal Partnership Fund		-\$ 761,900.00	-\$ 761,900.00	-\$ 877,900.00	-\$ 877,900.00	-\$ 1,008,700.00	14.90% OMPF Increased
			-\$ 761,900.00	-\$ 761,900.00	-\$ 877,900.00	-\$ 877,900.00	-\$ 1,008,700.00	14.90%
Others								
02 104 512	Freedom of Information Requests			-\$ 319.40	\$ -	-\$ 75.00		
02 100 530	Penalty and Interest on Taxes		-\$ 36,000.00	-\$ 74,109.98	-\$ 48,000.00	-\$ 71,900.93	-\$ 54,000.00	12.50%
02 102 525	Provincial Offences Act Revenue							
02 104 531	Investment Income General Operating Acco		-\$ 150,000.00	-\$ 213,391.52	-\$ 150,000.00	-\$ 198,959.00	-\$ 160,000.00	6.67% Lower Interest Rate
02 104 533	Civic Address Signs			-\$ 180.00	-\$ 120.00	-\$ 285.00		
02 104 538	Fine Revenue - Parking/Trailers							
02 104 539	Trailer Licence Fees		-\$ 5,000.00	-\$ 4,105.60	-\$ 5,000.00	-\$ 4,188.89	-\$ 5,000.00	0.00%
02 104 540	Sign Advertising Fees		-\$ 4,300.00	-\$ 6,662.08	-\$ 4,500.00	-\$ 7,310.46	-\$ 5,000.00	11.11%
02 104 542	Tax Certificates		-\$ 6,000.00	-\$ 2,808.00	-\$ 5,000.00	-\$ 3,244.90	-\$ 4,500.00	-10.00%
02 104 552	Miscellaneous Revenue		-\$ 1,000.00	-\$ 14,755.62	-\$ 1,000.00	-\$ 6,024.47	-\$ 1,000.00	0.00%
02 104 553	Administrative Income		-\$ 2,200.00	-\$ 2,200.00	-\$ 2,200.00	-\$ 2,215.00	-\$ 2,200.00	0.00%
02 104 554	Sale of Municipal Property							
02 104 555	Sale of Municipal Assets							
02 104 570	Surplus Taken into Revenue		-\$ 509,630.98		-\$ 346,220.21		-\$ 423,633.53	22.36%
02 104 572	Tower Lease							
02 104 573	Canada Post Lease Payments		-\$ 2,281.32	-\$ 3,313.49	-\$ 2,281.32	-\$ 2,281.43	-\$ 2,491.08	9.19% Revised Canada Post Contract \$207.59X12
02 104 575	Counter Sales (Copy,Fax, etc)		-\$ 50.00	-\$ 74.50	-\$ 50.00	-\$ 100.15	-\$ 50.00	0.00%
02 104 578	Gain (Loss) on Disposal of Assets				\$ -			
02 104 580	Transfer from Reserve - Admin							
02 104 597	Bottle Drive Revenue - Proceeds and Inte			-\$ 2,753.00	\$ -			
02 104 700	Debenture Financing							
			-\$ 716,462.30	-\$ 324,673.19	-\$ 564,371.53	-\$ 296,585.23	-\$ 657,874.61	16.57%

Township of McKellar
Proposed Budget Detail 2026-Version 1

	Budget 2024	Actuals 2024	Budget 2025	Actuals 2025	Budget 2026	%	
Total Administrative Revenue	-\$ 1,478,362.30	-\$ 1,212,439.31	-\$ 1,442,271.53	-\$ 1,268,990.91	-\$ 1,716,574.61	19.02%	
Grand Revenue	-\$ 5,641,937.78	-\$ 5,379,814.71	-\$ 5,928,317.04	-\$ 5,759,029.97	-\$ 6,501,405.29	9.67%	
General Government Expenditure							
Council							
02 050 001 Salaries	\$ 123,546.28	\$ 120,383.09	\$ 126,017.21	\$ 125,599.37	\$ 128,285.52	1.80%	Wages increase by 1.80% as per October 2025 CPI Ontario
02 050 004 Payroll Overhead - CPP, EI, RRSP, WSIB,	\$ 6,177.31	\$ 4,626.27	\$ 6,300.86	\$ 4,242.28	\$ 6,414.28	1.80%	
02 050 006 Mileage	\$ 1,500.00	\$ -	\$ 1,500.00	\$ -	\$ 1,500.00	0.00%	
02 050 007 Telephone				\$ -			
02 050 014 Insurance				\$ -			
02 050 015 Conferences, Courses, Training,	\$ 1,500.00	\$ 727.69	\$ 1,500.00	\$ 500.00	\$ 1,500.00	0.00%	
02 050 016 Accommodations/Meals	\$ 1,000.00		\$ 1,000.00	\$ -	\$ 1,000.00	0.00%	
02 050 024 Miscellaneous	\$ 500.00		\$ 500.00	\$ 218.78	\$ 500.00	0.00%	
	\$ 134,223.60	\$ 125,737.05	\$ 136,818.07	\$ 130,560.43	\$ 139,199.79	1.74%	
Administration							
02 060 001 NOHFC Intern Salary and Payroll Overhead							
02 060 001 Salaries	\$ 447,209.67	\$ 453,815.00	\$ 414,157.73	\$ 418,880.81	\$ 421,621.52	1.80%	Wages increase by 1.80% October 2025 CPI Ontario
02 060 004 Payroll Overhead - CPP, EI, RRSP, WSIB,	\$ 93,914.03	\$ 95,674.09	\$ 91,114.70	\$ 77,093.47	\$ 92,756.73	1.80%	
02 060 005 Employee Benefits	\$ 22,360.48	\$ 21,252.79	\$ 20,707.89	\$ 16,002.83	\$ 21,081.08	1.80%	
02 060 006 Mileage	\$ 2,500.00	\$ 694.78	\$ 2,500.00	\$ 200.00	\$ 2,500.00	0.00%	
02 060 007 Telephone	\$ 2,600.00	\$ 2,106.67	\$ 2,600.00	\$ 2,363.11	\$ 2,600.00	0.00%	
02 060 008 Hydro Admin	\$ 14,000.00	\$ 15,760.86	\$ 14,000.00	\$ 15,957.65	\$ 16,000.00	14.29%	
02 060 009 Office Supplies/Materials	\$ 4,500.00	\$ 3,884.84	\$ 4,500.00	\$ 3,760.08	\$ 4,500.00	0.00%	
02 060 010 Postage/Courier	\$ 8,000.00	\$ 4,588.33	\$ 8,000.00	\$ 7,917.84	\$ 8,000.00	0.00%	
02 060 011 Advertising & Public Relations	\$ 3,000.00	\$ -	\$ 3,000.00	\$ -	\$ 1,000.00	-66.67%	
02 060 012 Printing/Photocopier	\$ 5,000.00	\$ 5,466.07	\$ 5,000.00	\$ 4,906.03	\$ 5,500.00	10.00%	
02 060 013 Lease Payments							
02 060 014 Insurance	\$ 110,000.00	\$ 114,897.27	\$ 121,000.00	\$ 128,092.96	\$ 155,000.00	28.10%	Insurance cost increased due to extra coverage of bridges
02 060 015 Courses & Training	\$ 4,000.00	\$ 2,023.61	\$ 4,000.00	\$ 2,666.10	\$ 4,000.00	0.00%	
02 060 016 Conferences	\$ 3,000.00	\$ 1,172.41	\$ 3,000.00	\$ 3,694.95	\$ 3,000.00	0.00%	
02 060 017 Memberships/Subscriptions	\$ 4,000.00	\$ 4,294.39	\$ 4,000.00	\$ 3,198.83	\$ 4,000.00	0.00%	
02 060 018 Office Equipment	\$ 7,500.00	\$ 405.53	\$ 7,500.00	\$ 9,798.42	\$ 7,500.00	0.00%	
02 060 019 Professional Services - Audit	\$ 16,000.00	\$ 11,651.52	\$ 16,000.00	\$ 15,060.48	\$ 18,000.00	12.50%	Increase in cost due to consolidation of West Parry Sound Rec and Culture Centre and FIR
02 060 020 Professional Services - Legal / Land Reg	\$ 31,000.00	\$ 32,455.24	\$ 31,000.00	\$ 17,530.94	\$ 30,000.00	-3.23%	
02 060 021 Consultant Services	\$ 25,000.00	\$ 8,883.64	\$ 20,000.00	\$ 9,871.32	\$ 20,000.00	0.00%	Realtex -Arrears Collection Consultant

Township of McKellar
Proposed Budget Detail 2026-Version 1

	Budget 2024	Actuals 2024	Budget 2025	Actuals 2025	Budget 2026	%
02 060 021 Consultant Services						
02 060 022 Election Expenses	\$ 5,000.00	\$ 1,679.04	\$ 5,000.00	\$ 2,364.76	\$ 5,000.00	0.00%
						IT costs have increased due to higher managed service expenses, mainly from acquiring more laptops.
02 060 023 Information Technology Support	\$ 70,000.00	\$ 63,380.16	\$ 45,000.00	\$ 59,984.77	\$ 51,000.00	13.33%
02 060 024 Miscellaneous	\$ 3,000.00	\$ 1,923.02	\$ 3,000.00	\$ 2,621.26	\$ 3,000.00	0.00%
02 060 025 Bank Service Charges \$ Loan Interest Cha	\$ 4,000.00	\$ 3,008.08	\$ 4,000.00	\$ 2,959.37	\$ 4,000.00	0.00%
Interest & Principal -on Debenture	\$ 35,632.00	\$ 35,632.12	\$ 35,632.00	\$ 35,632.06	\$ 17,816.00	-50.00%
02 060 026 Tax Write Offs	\$ 10,000.00	\$ 6,941.28	\$ 10,000.00	\$ 1,199.29	\$ 10,000.00	0.00%
02 060 027 Insurance Losses						
02 060 028 Security Systems	\$ 1,000.00	\$ 1,700.93	\$ 1,000.00	\$ 732.68	\$ 1,000.00	0.00%
02 060 029 Accumulated Deficit						
02 060 031 Telecommunicaiton Service (Internet, Web	\$ 11,280.00	\$ 9,998.48	\$ 9,500.00	\$ 10,043.39	\$ 12,120.00	27.58%
02 060 034 Provincial Sales Tax Charged (no HST Cha						Starlink/vianet
02 060 035 Records Retention	\$ 1,000.00	\$ 337.20	\$ 1,000.00		\$ 1,000.00	0.00%
02 060 043 Furniture						
02 060 051 Volunteer Recognition	\$ 5,000.00	\$ 4,500.00	\$ -			
02 060 109 Hydro Admin Office						
02 060 127 Donations / Grants to Organizations & Gr	\$ 4,000.00	\$ 25.00	\$ 4,000.00	\$ 1,650.00	\$ 4,000.00	0.00%
						West Pary Sound Museum \$2,000
02 060 128 Discretionary Donations	\$ 5,000.00	\$ 2,813.00	\$ 5,000.00	\$ 4,681.37	\$ 5,000.00	0.00%
02 060 150 Scholarships	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	0.00%
02 060 300 Transfer to Reserves				\$ 2,635.24		
	\$ 959,996.18	\$ 912,465.35	\$ 896,712.32	\$ 863,000.01	\$ 932,495.32	3.99%
Municipal Property Assessment Corporation Expenditures						
02 310 030 MPAC Annual Levy	\$ 70,096.12	\$ 70,096.09	\$ 72,230.57	\$ 72,230.56	\$ 74,652.52	3.35%
Total Municipal Property Assessment Corporation Expenditure	\$ 70,096.12	\$ 70,096.09	\$ 72,230.57	\$ 72,230.56	\$ 74,652.52	3.35%
Transfer to Reserves						
02 060 300 Transfer to Reserves-Repayment from Debenture						
02 060 300 Transfer to General Admin Reserve						
02 060 334 Transfer to Reserves - Asset Management						
Total Transfer to Reserves	\$ -	0.00%				
Total Administration Expenses	\$ 1,164,315.90	\$ 1,108,298.49	\$ 1,105,760.96	\$ 1,065,791.00	\$ 1,146,347.64	3.67%
Fire Department						
Revenue						
02 104 572 Tower Lease	-\$ 2,160.00	-\$ 2,159.60	-\$ 2,160.00	-\$ 2,160.00	-\$ 2,160.00	0.00%

increased by 3.35% due to inflationary pressure and staffing cost

Township of McKellar
Proposed Budget Detail 2026-Version 1

	Budget 2024	Actuals 2024	Budget 2025	Actuals 2025	Budget 2026	%	
03 104 551 Fire Department Revenue		-\$ 1,241.98					
03 104 581 Transfer from Reserve - Fire Department		-					
03 104 591 Unexpended Capital - Fire Department							
Total Fire Department Revenue	-\$ 2,160.00	-\$ 3,401.58	-\$ 2,160.00	-\$ 2,160.00	-\$ 2,160.00	0.00%	
Fire Department Administration							
Expenses							
03 150 001 Salaries	\$ 160,000.00	\$ 153,302.74	\$ 163,200.00	\$ 170,032.24	\$ 179,520.00	10.00%	10% increase to account for call volume increase
03 150 004 Payroll Overhead - CPP, EI, RRSP, WSIB,	\$ 20,800.00	\$ 19,606.24	\$ 21,216.00	\$ 18,556.61	\$ 25,132.80	18.46%	
03 150 005 Employee Benefits	\$ 6,000.00	\$ 5,035.75	\$ 6,000.00	\$ 5,084.27	\$ 6,000.00	0.00%	
03 150 006 Mileage	\$ 3,490.00	\$ 3,183.28	\$ 3,490.00	\$ 3,444.76	\$ 3,500.00	0.29%	
03 150 007 Telephone	\$ 3,000.00	\$ 2,607.42	\$ 3,000.00	\$ 2,987.39	\$ 3,500.00	16.67%	
03 150 009 Office Supplies/Materials	\$ 1,500.00	\$ 516.79	\$ 1,500.00	\$ 1,387.02	\$ 2,000.00	33.33%	Cost increase on items like Filing/Cartridge replacement
03 150 014 Insurance			\$ -	\$ -	\$ -		
03 150 015 Courses & Training	\$ 25,000.00	\$ 18,939.14	\$ 25,000.00	\$ 19,629.56	\$ 25,000.00	0.00%	OFM certification continuation and NFPA 1006 certificates training as part of 2028 provincial deadline
03 150 016 Conferences	\$ 1,000.00	\$ 305.28	\$ 1,000.00	\$ 30.00	\$ 1,300.00	30.00%	Conference cost -Toronto/Hunstville O AFC
03 150 017 Memberships/Subscriptions	\$ 1,200.00	\$ 1,182.88	\$ 1,200.00	\$ 1,584.30	\$ 2,750.00	129.17%	Fdonline/Fire Pro
03 150 018 Office Equipment	\$ 1,500.00	\$ 634.94	\$ 3,000.00	\$ 3,414.47	\$ 3,000.00	0.00%	Printer
03 150 021 Consultant Services			\$ -	\$ -	\$ -		
03 150 024 Miscellaneous	\$ 3,500.00	\$ 1,793.54	\$ 3,500.00	\$ 3,787.17	\$ 3,500.00	0.00%	
03 150 040 Radio Licences	\$ 1,200.00	\$ 1,191.01	\$ 1,200.00	\$ 1,223.20	\$ 1,250.00	4.17%	Increase in Cost
03 150 042 Emergency First Response Supplies	\$ 5,000.00	\$ 6,453.90	\$ 5,000.00	\$ 2,753.65	\$ 5,000.00	0.00%	
03 150 050 Donation/Honourarium	\$ 500.00	\$ 278.00	\$ 500.00	\$ 500.00	\$ 300.00	-40.00%	Chaplains Platoon
03 150 100 Safety Equipment/Protective Clothing	\$ 20,000.00	\$ 16,383.58	\$ 20,000.00	\$ 17,202.09	\$ 20,000.00	0.00%	Uniforms/Two Bunkers Gear Sets/Coverall
03 150 100 Safety Equipment/Protective Clothing-			\$ -	\$ -	\$ -		
03 150 102 Mutual Aid Agreement	\$ 9,500.00	\$ 1,330.39	\$ 9,500.00	\$ 9,108.13	\$ 4,500.00	-52.63%	Bull X Extinguisher Training purchase vis Mutual Aid
03 150 103 Fire Prevention	\$ 4,000.00	\$ 2,104.72	\$ 4,000.00	\$ 2,907.81	\$ 4,000.00	0.00%	
03 150 104 Forest Fire Management Fee	\$ 4,900.00	\$ 4,891.58	\$ 4,900.00	\$ 4,987.49	\$ 5,000.00	2.04%	Increase in Cost-Forest Fire Protection Fees-Minister of Finance
03 150 105 Dispatch Services	\$ 2,500.00	\$ 1,967.40	\$ 2,500.00	\$ 2,047.54	\$ 2,500.00	0.00%	
03 150 106 Radio System Maintenance	\$ -		\$ -	\$ -	\$ 5,000.00		Chargers in Truck/Programming
03 150 107 Radio Tower Maintenance			\$ -	\$ -	\$ 1,500.00		Maintenance Cost of Tower -if required otherwise it will be transferred to reserve account
03 150 108 Emergency Management(Separate Line Item)			\$ -	\$ -	\$ -		
03 150 111 Fire Fighting Tools/Equipment	\$ 13,500.00	\$ 13,082.47	\$ 13,500.00	\$ 14,992.29	\$ 15,000.00	11.11%	
03 150 114 Equipment & Repairs	\$ 5,500.00	\$ 2,541.64	\$ 8,500.00	\$ 4,807.92	\$ 8,500.00	0.00%	
03 150 300 Transfer to Reserves				\$ 25,397.15			
03 150 401 Capital - Buildings							

Township of McKellar
Proposed Budget Detail 2026-Version 1

			Budget 2024	Actuals 2024	Budget 2025	Actuals 2025	Budget 2026	%					
03	150	403											
03	150	407											
03	150	415											
			\$	293,590.00	\$	257,332.69	\$	301,706.00	\$	315,865.06	\$	327,752.80	8.63%
Fire Hall #1 McKellar-Sharon Park Drive													
03	151	008											
03	151	024											
03	151	033											
03	151	112											
03	151	113											
03	151	114											
03	151	116											
03	151	145											
			\$	11,000.00	\$	6,098.49	\$	11,000.00	\$	9,770.99	\$	13,000.00	18.18%
Fire Hall #2 McKellar													
03	152	007											
03	152	008											
03	152	024											
03	152	033											
03	152	112											
03	152	113											
03	152	114											
03	152	116											
03	152	145											
			\$	13,500.00	\$	10,128.13	\$	13,500.00	\$	11,132.05	\$	17,250.00	27.78%
Fire Department Vehicles													
03	153	140											
03	153	141											
03	153	142											
03	153	144											
03	153	200											
03	153	202											
03	153	202											
03	153	203											
03	153	204											
03	153	206											
03	153	207											
03	153	208											
03	153	209											
03	153	210											

Township of McKellar
Proposed Budget Detail 2026-Version 1

		Budget 2024	Actuals 2024	Budget 2025	Actuals 2025	Budget 2026	%		
Fire Department Tower Site		\$ 30,250.00	\$ 25,844.43	\$ 30,250.00	\$ 19,738.35	\$ 29,000.00	-4.13%		
03	154 008 Hydro	\$ 1,750.00	\$ 1,514.35	\$ 1,750.00	\$ 1,600.99	\$ 1,750.00	0.00%		
03	154 024 Miscellaneous				\$ 98.56	\$ 250.00			
03	154 107 Radio Tower Maintenance								
		\$ 1,750.00	\$ 1,514.35	\$ 1,750.00	\$ 1,699.55	\$ 2,000.00	14.29%		
Transfer to Reserves		\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	0.00%		
03	150 300 Transfer to Reserves-Forest Fire Reserve	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	0.00%		
		\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	0.00%		
Emergency Planning Budget									
03	150 107 Radio Tower Maintenance	\$ -	\$ -						
03	150 108 Emergency Management	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00	0.00%	Who's Responding App	
		\$ 4,500.00	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00	0.00%		
Total Fire Department Expenses		\$ 357,590.00	\$ 308,418.09	\$ 365,706.00	\$ 365,706.00	\$ 396,502.80	8.42%		
Building Department									
Revenue									
04	104 541 Building Permits	-\$ 135,000.00	-\$ 160,068.06	-\$ 160,000.00	-\$ 155,176.53	-\$ 160,000.00	0.00%		
04	104 543 Inactive Permit Fee		-\$ 400.00						
04	104 544 Revised Drawings	-\$ 1,500.00	-\$ 1,455.00	-\$ 1,500.00	-\$ 3,100.00	-\$ 1,800.00	20.00%		
04	104 552 Re-Inspection Fee								
04	104 553 Shared CBO Service due from other Municip	-\$ 1,500.00		-\$ 1,500.00		-\$ 1,500.00	0.00%		
04	104 589 Transfer from Reserves - Building	-\$ 20,000.00		-\$ 14,000.00	-\$ 4,937.44	-\$ 17,135.78	22.40%	Cover Deficit	
Total Building Revenue		-\$ 158,000.00	-\$ 161,923.06	-\$ 177,000.00	-\$ 163,213.97	-\$ 180,435.78	12.03%		
Expenses									
04	170 001 Salaries	\$ 117,847.53	\$ 116,169.20	\$ 120,204.48	\$ 123,556.41	\$ 122,368.16	1.80%	Wages increase by 1.80% October 2025 CPI Ontario	
04	170 004 Payroll Overhead - CPP, EI, RRSP, WSIB,	\$ 24,747.98	\$ 24,949.14	\$ 26,444.99	\$ 22,936.25	\$ 26,921.00	1.80%		
04	170 005 Employee Benefits	\$ 9,126.62	\$ 6,869.82	\$ 9,126.62	\$ 6,138.08	\$ 9,126.62	0.00%		
04	170 006 Mileage				\$ -				
04	170 007 Telephone	\$ 600.00	\$ 472.89	\$ 600.00	\$ 485.78	\$ 600.00	0.00%		
04	170 009 Office Supplies/Materials	\$ 1,000.00	\$ 2,253.56	\$ 1,000.00	\$ 318.70	\$ 1,000.00	0.00%		
04	170 010 Postage/Courier	\$ 100.00	\$ -	\$ 100.00	\$ -	\$ 100.00	0.00%		
04	170 014 Insurance				\$ -	\$ -			
04	170 015 Courses & Training	\$ 2,000.00	\$ 44.78	\$ 2,000.00	\$ 723.31	\$ 2,000.00	0.00%		
04	170 016 Conferences	\$ 2,000.00	\$ -	\$ 2,000.00	\$ 1,407.65	\$ 2,500.00	25.00%		
04	170 017 Memberships/Subscriptions	\$ 500.00	\$ 516.20	\$ 500.00	\$ 529.42	\$ 600.00	20.00%		

Township of McKellar
Proposed Budget Detail 2026-Version 1

	Budget 2024	Actuals 2024	Budget 2025	Actuals 2025	Budget 2026	%	
04 170 020 Professional Services - Legal	\$ 7,000.00	\$ 306.81	\$ 7,000.00	\$ 2,056.22	\$ 7,000.00	0.00%	
04 170 023 Computer Software & Hardware	\$ 4,500.00	\$ 4,273.92	\$ 4,500.00	\$ 4,444.88	\$ 4,500.00	0.00%	Annual Fee for Cloud permit
04 170 024 Miscellaneous	\$ 500.00	\$ 500.00	\$ 500.00	\$ -	\$ 500.00	0.00%	
04 170 041 Shared CBO Services due to Other Municip	\$ 1,500.00	\$ 351.05	\$ 1,500.00	\$ -	\$ 1,500.00	0.00%	
04 170 141 Vehicle Fuel - Gas	\$ 1,200.00	\$ 851.37	\$ 1,200.00	\$ 610.16	\$ 1,200.00	0.00%	
04 170 143 Vehicle Maintenance Costs/Parts	\$ 400.00	\$ 281.97	\$ 400.00	\$ 7.11	\$ 400.00	0.00%	
04 170 144 Licenses & Insurance	\$ 120.00	\$ -	\$ 120.00	\$ -	\$ 120.00	0.00%	
04 170 145 Materials & Supplies-Duplicate-Removed							
Total Building Expenses	\$ 173,142.14	\$ 157,840.71	\$ 177,196.09	\$ 163,213.97	\$ 180,435.78	1.83%	
Transfer to Reserves							
04 170 300 Transfer to Building Reserve							
Total Transfer to Reserves	\$ -	\$ -					
Total Building Department Expenditures	\$ 173,142.14	\$ 157,840.71	\$ 177,196.09	\$ 163,213.97	\$ 180,435.78	1.83%	
Protection to Persons and Property							
Revenue							
02 102 525 Provincial Offences Act Revenue	-\$ 4,000.00	-\$ 2,711.55	-\$ 4,000.00	\$ -	-\$ 2,000.00	-50.00%	Revenue is reduced because ticket issuance is low
05 160 552 Court Security Transportation Grant	-\$ 2,500.00	-\$ 3,408.64	-\$ 2,500.00	-\$ 1,653.00	-\$ 3,000.00	20.00%	
05 160 552 Misc.Revenue -OPP offset				-\$ 1,632.64			
02 104 538 Fine Revenue - Parking/Trailers	-\$ 200.00	\$ -	-\$ 200.00	\$ -	-\$ 200.00	0.00%	
Total Protection to Persons and Property Revenue	-\$ 6,700.00	-\$ 6,120.19	-\$ 6,700.00	-\$ 3,285.64	-\$ 5,200.00	-22.39%	
Expenses							
Policing Costs - O.P.P Expenditures							
05 160 030 Policing Services Annual Levy	\$ 363,282.00	\$ 393,549.00	\$ 374,588.00	\$ 374,592.00	\$ 415,793.00	11.00%	After the review of the OPP cost recovery model , 11% cap is established due to increase in policing costs
	\$ 363,282.00	\$ 393,549.00	\$ 374,588.00	\$ 374,592.00	\$ 415,793.00	11.00%	
911 Service Expenditures							
05 165 030 Contracted Services/Annual Levy-911	\$ 1,200.00	\$ 1,148.69	\$ 1,200.00	\$ 1,269.64	\$ 1,398.79	16.57%	Cost increase due to change in calculation criteria based on MPAC Census Data instead of Statistics Canada or FIR -approved by 911 Committee
	\$ 1,200.00	\$ 1,148.69	\$ 1,200.00	\$ 1,269.64	\$ 1,398.79	16.57%	
Animal Control Expenditures							
05 180 030 Veterinary Association Annual Levy	\$ 275.00	\$ 275.00	\$ 275.00	\$ 275.00	\$ 275.00	0.00%	
05 180 320 Livestock Reimbursements - funded							
05 180 321 Livestock Reimbursements - unfunded							
05 180 401 Capital - Buildings Animal Control	\$ 1,000.00						

Township of McKellar
Proposed Budget Detail 2026-Version 1

	Budget 2024	Actuals 2024	Budget 2025	Actuals 2025	Budget 2026	%	
	\$ 1,275.00	\$ 275.00	\$ 275.00	\$ 275.00	\$ 275.00	0.00%	
By-Law Enforcement Expenditures							
05 182 001 Salaries	\$ 30,712.40	\$ 18,863.25	\$ -				
05 182 004 Payroll Overhead - CPP, EI, RRSP, WSIB,	\$ 6,449.60	\$ 4,442.63	\$ -				
05 182 005 Employee Benefits	\$ 2,066.62	\$ 3,343.62	\$ -				
							The salary and mileage expenses for Bylaw remain unchanged, as the bylaw officer was hired partway through the year and therefore did not have a significant impact on the budget
05 182 030 Bylaw Enforcement Annual Levy	\$ -		\$ 40,000.00	\$ 16,288.20	\$ 40,000.00	0.00%	
05 190 006 Mileage	\$ 3,000.00		\$ 3,000.00	\$ 408.44	\$ 3,000.00	0.00%	
					\$ 180.00		Created new line item for Cell Phone. We have used miscellaneous account to record the cell phone expenses
05 190 007 Telephone							
05 190 011 Advertising							
05 190 015 Courses & Training	\$ 5,000.00		\$ 5,000.00	\$ 1,829.76	\$ 5,000.00	0.00%	
05 190 020 Professional Services - Legal	\$ 4,000.00		\$ 4,000.00	\$ -	\$ 4,000.00	0.00%	
							Created new line item for Cell Phone. We have used miscellaneous account to record the cell phone expenses
05 190 024 Miscellaneous	\$ 1,500.00	\$ 613.65	\$ 1,500.00	\$ 1,774.66	\$ 1,320.00	-12.00%	
05 190 030 Contracted Services/Annual Levy							
	\$ 52,728.62	\$ 27,263.15	\$ 53,500.00	\$ 20,301.06	\$ 53,500.00	0.00%	
05 191 030 West Parry Sound OPP Detachment Board				\$ 3,464.13	\$ 3,500.00		The OPP Detachment Board was established last year, and the amount shown is an estimate
				\$ 3,464.13	\$ 3,500.00		
Total Protection To Persons & Property Expenditures	\$ 418,485.62	\$ 422,235.84	\$ 429,563.00	\$ 399,901.83	\$ 474,466.79	10.45%	
Transportation Department							
Revenue							
06 104 534 Entrance Application Fee	-\$ 350.00	-\$ 450.00	-\$ 350.00	-\$ 600.00	-\$ 350.00	0.00%	
06 104 552 Miscellaneous Revenue -				-\$ 60,101.87			
06 104 553 Administrative Income -Road Damage deposit							
06 104 582 Transfer from Reserve - Roads Capital Construction							
06 104 592 Unexpended Capital - Roads							
Surplus Taken into Revenue (to cover payment of debenture)	\$ -						
Total Transportation department Revenue	-\$ 350.00	-\$ 450.00	-\$ 350.00	-\$ 60,701.87	-\$ 350.00		
Administration							
Expenses							
06 200 001 Salaries	\$ 160,296.00	\$ 243,207.85	\$ 192,960.00	\$ 180,707.56	\$ 196,433.28	1.80%	Wages increase by 1.80% October 2025 CPI Ontario

Township of McKellar
Proposed Budget Detail 2026-Version 1

	Budget 2024	Actuals 2024	Budget 2025	Actuals 2025	Budget 2026	%
06 200 004 Payroll Overhead - CPP, EI, RRSP, WSIB,	\$ 24,044.40	\$ 41,980.91	\$ 42,451.20	\$ 34,131.63	\$ 43,215.32	1.80%
06 200 005 Employee Benefits	\$ 22,000.00	\$ 22,621.41	\$ 23,155.20	\$ 23,341.46	\$ 25,536.33	10.28%
06 104 553 Administrative Income -Road Damage deposit Ret						
06 200 006 Mileage	\$ 500.00	\$ 1,160.39	\$ 500.00	\$ 313.77	\$ 1,000.00	100.00%
06 200 007 Telephone	\$ 1,400.00	\$ 816.26	\$ 1,400.00	\$ 952.92	\$ 1,400.00	0.00%
06 200 008 Personal Protective Equipment Employee A	\$ 1,000.00	\$ 1,297.52	\$ 2,000.00	\$ 2,404.07	\$ 2,000.00	0.00%
06 200 009 Office Supplies/Materials	\$ 500.00	\$ 832.17	\$ 500.00	\$ 918.64	\$ 500.00	0.00%
06 200 010 Postage/Courier	\$ 200.00	\$ 2.35	\$ 200.00	\$ -	\$ 200.00	0.00%
06 200 011 Advertising	\$ 500.00	\$ 80.39	\$ 500.00	\$ 80.39	\$ 500.00	0.00%
06 200 012 Printing/Photocopier						
06 200 014 Insurance						
06 200 015 Courses & Training	\$ 3,000.00	\$ 3,834.32	\$ 5,000.00	\$ 4,105.67	\$ 6,000.00	20.00%
06 200 016 Conferences	\$ 1,000.00	\$ 142.82	\$ 2,500.00	\$ 2,168.25	\$ 2,500.00	0.00%
06 200 017 Memberships/Subscriptions	\$ 1,000.00	\$ 1,100.77	\$ 1,000.00	\$ 1,100.79	\$ 1,000.00	0.00%
06 200 018 Office Equipment	\$ 1,500.00	\$ -	\$ 500.00	\$ 449.09	\$ 500.00	0.00%
06 200 020 Professional Services - Legal	\$ 5,000.00	\$ 11,317.21	\$ 10,000.00	\$ 10,174.64	\$ 10,000.00	0.00%
06 200 021 Consultant Services	\$ 1,000.00	\$ -	\$ 2,000.00	\$ -	\$ 2,000.00	0.00%
06 200 023 Computer Software Maintenance	\$ 1,000.00	\$ -	\$ -			
06 200 024 Miscellaneous	\$ 500.00	\$ -	\$ 500.00	\$ 305.79	\$ 500.00	0.00%
06 200 025 Loan,interest, service charges-Debenture	\$ -		\$ 192,313.98	\$ 192,313.98	\$ 185,513.19	-3.54% Loan for Centre Road @4.25 for 5 years
06 200 025 Loan,interest, service charges-Debenture			\$ 179,948.18	\$ 183,381.64	\$ 366,763.28	103.82% Loan for Hurdville Road @3.99 for 10 years
						An increase in radio licence costs is reflected in this budget
06 200 040 Radio Licences	\$ 650.00	\$ 651.25	\$ 650.00	\$ 668.86	\$ 675.00	3.85%
06 200 136 Professional Services	\$ 5,000.00	\$ 712.32	\$ -			
06 200 300 Transfer to Reserves	\$ -	\$ -		\$ 60,101.87		
06 200 409 Contra Capital - Roads						
06 200 417 Amortization - Roads						
06 200 429 Capital - Transportation						
	\$ 230,090.40	\$ 329,757.94	\$ 658,078.56	\$ 697,621.02	\$ 846,236.40	28.59%
Public Works Garage						
06 210 001 Salaries	\$ 15,100.00	\$ 11,955.43	\$ 15,100.00	\$ 11,159.28	\$ 15,100.00	0.00%
06 210 004 Payroll Overhead - CPP, EI, RRSP, WSIB,	\$ 3,322.00	\$ 2,727.07	\$ 3,322.00	\$ 2,613.23	\$ 3,322.00	0.00%
06 210 005 Employee Benefits	\$ 151.00	\$ 47.44	\$ 151.00	\$ 52.71	\$ 151.00	0.00%
06 210 008 Hydro	\$ 3,000.00	\$ 2,774.81	\$ 3,000.00	\$ 4,349.24	\$ 4,500.00	50.00% Heating cost increased
06 210 024 Miscellaneous		\$ -				
						The budget has been adjusted upward by 2% to account for inflation.
06 210 031 Furnace Oil/Heating (Propane)	\$ 15,000.00	\$ 11,404.09	\$ 15,000.00	\$ 11,724.92	\$ 15,300.00	2.00%
06 210 110 Permits/Licenses		\$ -				
						The budget has been adjusted upward by 2% to account for inflation
06 210 112 Maintenance Supplies	\$ 500.00	\$ 1,095.24	\$ 500.00	\$ 259.20	\$ 510.00	2.00%
06 210 113 Maintenance Repairs	\$ 15,000.00	\$ 6,859.68	\$ 15,000.00	\$ 2,693.50	\$ 15,000.00	0.00%
						The budget has been adjusted upward by 2% to account for inflation
06 210 114 Equipment & Repairs	\$ 1,500.00	\$ 3,085.75	\$ 1,500.00	\$ 2,788.75	\$ 1,530.00	2.00%

Township of McKellar
Proposed Budget Detail 2026-Version 1

							Budget 2024	Actuals 2024	Budget 2025	Actuals 2025	Budget 2026	%			
06	210	116	Grounds Maintenance	\$	500.00	\$	-	\$	500.00	\$	302.64	\$	500.00	0.00%	
06	210	145	Materials & Supplies	\$	2,500.00	\$	3,515.51	\$	2,500.00	\$	1,559.03	\$	2,500.00	0.00%	
06	210	148	Workshop Supplies	\$	3,000.00	\$	5,573.47	\$	3,000.00	\$	3,413.88	\$	3,500.00	16.67%	Budget adjusted to account for inflation and higher usage of workshop supplies
06	210	401	Capital - Buildings							\$	-				
				\$	59,573.00	\$	49,038.49	\$	59,573.00	\$	40,916.38	\$	61,913.00	3.93%	
Bridge & Culverts															
06	220	001	Salaries	\$	22,000.00	\$	4,064.73	\$	20,000.00	\$	22,443.83	\$	20,360.00	1.80%	Wages increase by 1.80% October 2025 CPI Ontario
06	220	004	Payroll Overhead - CPP, EI, RRSP, WSIB,	\$	4,840.00	\$	859.93	\$	4,000.00	\$	4,379.98	\$	4,072.00	1.80%	
06	220	005	Employee Benefits	\$	220.00	\$	19.31	\$	200.00	\$	117.69	\$	200.00	0.00%	
06	220	024	Miscellaneous-Amount reflected in line 145			\$	-			\$	-				
06	220	145	Materials & Supplies	\$	17,000.00	\$	9,496.87	\$	21,000.00	\$	43,823.34	\$	21,420.00	2.00%	The budget has been adjusted upward by 2% to account for inflation.
06	220	147	Contracted Services	\$	5,000.00	\$	450.00	\$	10,000.00	\$	7,687.97	\$	10,200.00	2.00%	The budget has been adjusted upward by 2% to account for inflation.
				\$	49,060.00	\$	14,890.84	\$	55,200.00	\$	78,452.81	\$	56,252.00	1.91%	
Brushing & Timming															
06	221	001	Salaries	\$	6,000.00	\$	834.92	\$	6,000.00	\$	4,225.78	\$	6,000.00	0.00%	
06	221	004	Payroll Overhead - CPP, EI, RRSP, WSIB,	\$	1,320.00	\$	185.73	\$	1,320.00	\$	837.43	\$	1,320.00	0.00%	
06	221	005	Employee Benefits	\$	60.00	\$	5.39	\$	60.00	\$	21.99	\$	60.00	0.00%	
06	221	024	Miscellaneous							\$	-				
06	221	145	Materials & Supplies	\$	3,000.00	\$	-	\$	3,000.00	\$	1,535.50	\$	3,000.00	0.00%	
06	221	147	Contracted Services	\$	15,000.00	\$	14,755.20	\$	20,000.00	\$	22,478.78	\$	20,400.00	2.00%	Budget increased to reflect inflation adjustments and expanded roadside brushing coverage
				\$	25,380.00	\$	15,781.24	\$	30,380.00	\$	29,099.48	\$	30,780.00	1.32%	
Ditching															
06	222	001	Salaries	\$	15,000.00	\$	2,456.01	\$	15,000.00	\$	10,654.73	\$	15,000.00	0.00%	
06	222	004	Payroll Overhead - CPP, EI, RRSP, WSIB,	\$	3,300.00	\$	518.68	\$	3,300.00	\$	2,346.50	\$	3,300.00	0.00%	
06	222	005	Employee Benefits	\$	150.00	\$	11.89	\$	150.00	\$	42.27	\$	150.00	0.00%	
06	222	024	Miscellaneous-Amount reflected in line 145							\$	-				
06	222	145	Materials & Supplies/Miscellaneous	\$	2,500.00			\$	2,500.00	\$	1,831.68	\$	2,500.00	0.00%	
06	222	147	Contracted Services	\$	5,000.00			\$	10,000.00	\$	7,687.97	\$	10,000.00	0.00%	Rental equipments for Ditching
				\$	25,950.00	\$	2,986.58	\$	30,950.00	\$	22,563.15	\$	30,950.00	0.00%	
Loosetop Maintenance															
06	223	001	Salaries	\$	20,000.00	\$	13,215.70	\$	20,000.00	\$	18,262.56	\$	20,000.00	0.00%	
06	223	004	Payroll Overhead - CPP, EI, RRSP, WSIB,	\$	3,800.00	\$	2,957.41	\$	3,800.00	\$	3,673.30	\$	3,800.00	0.00%	
06	223	005	Employee Benefits	\$	200.00	\$	74.33	\$	200.00	\$	98.33	\$	200.00	0.00%	
06	223	024	Miscellaneous-Amount reflected in line 145							\$	-				
06	223	145	Materials & Supplies/Miscellaneous	\$	85,000.00	\$	76,320.56	\$	85,000.00	\$	92,074.49	\$	86,700.00	2.00%	Budget increased to reflect inflation adjustment @2%-Granular A&B
06	223	146	Dust Control Materials/Supplies	\$	70,000.00	\$	49,691.36	\$	70,000.00	\$	56,295.74	\$	70,000.00	0.00%	The budget amount kept same because last year we prioritize the loads based on requirement and it might be same for this year

Township of McKellar
Proposed Budget Detail 2026-Version 1

	Budget 2024	Actuals 2024	Budget 2025	Actuals 2025	Budget 2026	%
06 223 147 Contracted Services	\$ 179,000.00	\$ 142,259.36	\$ 179,000.00	\$ 170,404.42	\$ 180,700.00	0.95%
Roadside Maintenance						
06 224 001 Salaries	\$ 100,000.00	\$ 74,506.97	\$ 100,000.00	\$ 70,226.71	\$ 90,000.00	-10.00%
06 224 004 Payroll Overhead - CPP, EI, RRSP, WSIB,	\$ 22,000.00	\$ 17,024.61	\$ 22,000.00	\$ 13,002.37	\$ 19,800.00	-10.00%
06 224 005 Employee Benefits	\$ 1,000.00	\$ 406.77	\$ 1,000.00	\$ 301.70	\$ 900.00	-10.00%
06 224 024 Miscellaneous-Amount reflected in line 145				\$ -		
06 224 145 Materials & Supplies/Miscellaneous	\$ 10,000.00	\$ 5,748.38	\$ 10,000.00	\$ 198.22	\$ 10,000.00	0.00%
06 224 147 Contracted Services						
	\$ 133,000.00	\$ 97,686.73	\$ 133,000.00	\$ 83,729.00	\$ 120,700.00	-9.25%
Sanding/Salting						
06 225 001 Salaries	\$ 40,000.00	\$ 21,596.94	\$ 40,000.00	\$ 29,745.34	\$ 40,000.00	0.00%
06 225 004 Payroll Overhead - CPP, EI, RRSP, WSIB,	\$ 8,000.00	\$ 4,692.57	\$ 8,000.00	\$ 5,752.26	\$ 8,000.00	0.00%
06 225 005 Employee Benefits	\$ 400.00	\$ 114.42	\$ 400.00	\$ 132.58	\$ 400.00	0.00%
06 225 024 Miscellaneous				\$ -		
06 225 145 Materials & Supplies	\$ 100,000.00	\$ 111,973.47	\$ 100,000.00	\$ 113,139.81	\$ 100,000.00	0.00%
06 225 147 Contracted Services						
	\$ 148,400.00	\$ 138,377.40	\$ 148,400.00	\$ 148,769.99	\$ 148,400.00	0.00%
Snow Plowing						
06 226 001 Salaries	\$ 55,000.00	\$ 37,037.00	\$ 55,000.00	\$ 45,601.38	\$ 55,000.00	0.00%
06 226 004 Payroll Overhead - CPP, EI, RRSP, WSIB,	\$ 12,100.00	\$ 8,317.11	\$ 12,100.00	\$ 8,724.65	\$ 12,100.00	0.00%
06 226 005 Employee Benefits	\$ 550.00	\$ 211.57	\$ 550.00	\$ 187.32	\$ 550.00	0.00%
06 226 024 Miscellaneous-Amount reflected in line 145				\$ 35.61		
06 226 145 Materials & Supplies/Miscellaneous	\$ 12,000.00	\$ 6,128.96	\$ 12,000.00	\$ 6,492.92	\$ 12,000.00	0.00%
06 226 147 Contracted Services	\$ 5,000.00	\$ 686.88	\$ 5,000.00	\$ 5,549.24	\$ 5,000.00	0.00%
	\$ 84,650.00	\$ 52,381.52	\$ 84,650.00	\$ 66,591.12	\$ 84,650.00	0.00%
Street Signs & Safety Equipment						
06 227 001 Salaries	\$ 7,000.00	\$ 9,932.46	\$ 7,000.00	\$ 10,920.85	\$ 10,000.00	42.86%
06 227 004 Payroll Overhead - CPP, EI, RRSP, WSIB,	\$ 1,540.00	\$ 2,213.54	\$ 1,540.00	\$ 2,191.15	\$ 2,200.00	42.86%
06 227 005 Employee Benefits	\$ 70.00	\$ 53.56	\$ 70.00	\$ 55.43	\$ 100.00	42.86%
06 227 024 Miscellaneous				\$ -		
06 227 145 Materials & Supplies	\$ 12,000.00	\$ 10,136.08	\$ 12,000.00	\$ 4,380.18	\$ 12,000.00	0.00%
06 227 147 Contracted Services						
	\$ 20,610.00	\$ 22,335.64	\$ 20,610.00	\$ 17,547.61	\$ 24,300.00	17.90%
Vehicle overhead						
06 228 140 Motor Oil/Grease	\$ 3,600.00	\$ 3,199.08	\$ 3,600.00	\$ 4,683.90	\$ 4,600.00	27.78%
06 228 141 Fuel - Gas	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 9,079.52	\$ 10,000.00	900.00%
06 228 142 Fuel - Diesel	\$ 65,000.00	\$ 62,718.41	\$ 65,000.00	\$ 50,852.85	\$ 65,000.00	0.00%

No budget increase for Washed Granite Screening & Bulk Talk, as the previous year's tender came in below \$100K

Increased staff time required to secure street signs and enhance public safety

Vehicle maintenance costs increased due to higher vehicle usage, including additional lubricants to ensure efficient performance.

New Fuel Tank

Township of McKellar
Proposed Budget Detail 2026-Version 1

	Budget 2024	Actuals 2024	Budget 2025	Actuals 2025	Budget 2026	%	
06 228 143 Filters	\$ 4,000.00	\$ 5,048.79	\$ 4,000.00	\$ 9,219.55	\$ 5,000.00	25.00%	Increased vehicle usage has led to higher filter supply requirements
06 228 144 Licenses & Insurance	\$ 16,000.00	\$ 15,294.75	\$ 16,000.00	\$ 15,385.75	\$ 16,000.00	0.00%	
06 228 145 Materials & Supplies	\$ 2,000.00	\$ 4,574.13	\$ 2,000.00	\$ 410.28	\$ 2,000.00	0.00%	
06 228 300 Transfer to Reserves							
	\$ 91,600.00	\$ 90,835.16	\$ 91,600.00	\$ 89,631.85	\$ 102,600.00	12.01%	
2020 Freightliner Plow Truck							
06 233 001 Salaries	\$ 2,500.00	\$ 2,113.94	\$ 2,500.00	\$ 2,070.30	\$ 2,500.00	0.00%	
06 233 004 Payroll Overhead - CPP, EI, RRSP, WSIB,	\$ 550.00	\$ 495.37	\$ 550.00	\$ 405.74	\$ 550.00	0.00%	
06 233 005 Employee Benefits	\$ 25.00	\$ 12.43	\$ 25.00	\$ 11.14	\$ 25.00	0.00%	
06 233 143 Maintenance Costs/Parts	\$ 13,000.00	\$ 9,167.84	\$ 13,000.00	\$ 20,514.14	\$ 14,000.00	7.69%	Higher usage of vehicle require more maintenance
	\$ 16,075.00	\$ 11,789.58	\$ 16,075.00	\$ 23,001.32	\$ 17,075.00	6.22%	
2016 Ford F-250 Pickup							
06 235 001 Salaries	\$ 1,000.00	\$ 645.24	\$ 1,000.00	\$ 101.16	\$ 1,000.00	0.00%	
06 235 004 Payroll Overhead - CPP, EI, RRSP, WSIB,	\$ 220.00	\$ 104.36	\$ 220.00	\$ 20.02	\$ 220.00	0.00%	
06 235 005 Employee Benefits	\$ 10.00	\$ 2.27	\$ 10.00	\$ 0.63	\$ 10.00	0.00%	
06 235 141 Fuel - Gas	\$ 6,000.00	\$ 922.33	\$ 6,000.00	\$ -	\$ 6,000.00	0.00%	
06 235 143 Maintenance Costs/Parts	\$ 14,500.00	\$ 16,722.10	\$ 8,000.00	\$ 6,595.64	\$ 8,000.00	0.00%	
06 235 144 Licenses & Insurance							
	\$ 21,730.00	\$ 18,396.30	\$ 15,230.00	\$ 6,717.45	\$ 15,230.00	0.00%	
2019 Freightliner							
06 237 001 Salaries	\$ 3,000.00	\$ 3,174.85	\$ 3,000.00	\$ 2,814.91	\$ 3,000.00	0.00%	
06 237 004 Payroll Overhead - CPP, EI, RRSP, WSIB,	\$ 660.00	\$ 705.41	\$ 660.00	\$ 538.49	\$ 660.00	0.00%	
06 237 005 Employee Benefits	\$ 30.00	\$ 18.20	\$ 30.00	\$ 14.72	\$ 30.00	0.00%	
06 237 143 Maintenance Costs/Parts	\$ 15,500.00	\$ 18,329.27	\$ 17,000.00	\$ 21,539.77	\$ 19,000.00	11.76%	Higher usage of vehicle require more maintenance
06 237 144 Licenses & Insurance							
	\$ 19,190.00	\$ 22,227.73	\$ 20,690.00	\$ 24,907.89	\$ 22,690.00	9.67%	
CASE Backhoe /New CAT Backhoe 2025							
06 238 001 Salaries	\$ 2,000.00	\$ 2,414.39	\$ 2,000.00	\$ 1,159.80	\$ 2,000.00	0.00%	
06 238 004 Payroll Overhead - CPP, EI, RRSP, WSIB,	\$ 440.00	\$ 542.92	\$ 440.00	\$ 230.94	\$ 440.00	0.00%	
06 238 005 Employee Benefits	\$ 20.00	\$ 14.37	\$ 20.00	\$ 4.74	\$ 20.00	0.00%	
06 238 143 Maintenance Costs/Parts	\$ 16,000.00	\$ 4,155.47	\$ 10,000.00	\$ 11,175.20	\$ 10,200.00	2.00%	
	\$ 18,460.00	\$ 7,127.15	\$ 12,460.00	\$ 12,570.68	\$ 12,660.00	1.61%	
2002 John Deere Backhoe							
06 239 001 Salaries	\$ 2,000.00	\$ 1,314.20	\$ 2,000.00	\$ 1,195.78	\$ 2,000.00	0.00%	
06 239 004 Payroll Overhead - CPP, EI, RRSP, WSIB,	\$ 440.00	\$ 292.93	\$ 440.00	\$ 236.66	\$ 440.00	0.00%	
06 239 005 Employee Benefits	\$ 20.00	\$ 8.59	\$ 20.00	\$ 5.10	\$ 20.00	0.00%	
06 239 143 Maintenance Costs/Parts	\$ 2,500.00	\$ 977.53	\$ 2,500.00	\$ 6,576.71	\$ 2,550.00	2.00%	
	\$ 4,960.00	\$ 2,593.25	\$ 4,960.00	\$ 8,014.25	\$ 5,010.00	1.01%	
2001 New Holland Tractor							
06 240 001 Salaries	\$ 500.00	\$ -	\$ 500.00	\$ 234.72	\$ 500.00	0.00%	
06 240 004 Payroll Overhead - CPP, EI, RRSP, WSIB,	\$ 110.00	\$ -	\$ 110.00	\$ 45.85	\$ 110.00	0.00%	
06 240 005 Employee Benefits	\$ 5.00	\$ -	\$ 5.00	\$ 1.46	\$ 5.00	0.00%	

Township of McKellar
Proposed Budget Detail 2026-Version 1

	Budget 2024	Actuals 2024	Budget 2025	Actuals 2025	Budget 2026	%
06 240 143 Maintenance Costs/Parts	\$ 500.00	\$ -	\$ 5,000.00	\$ 1,828.27	\$ 5,000.00	0.00%
	\$ 1,115.00	\$ -	\$ 5,615.00	\$ 2,110.30	\$ 5,615.00	0.00%
<u>2006 Trailer</u>						
06 242 001 Salaries	\$ 500.00	\$ 177.92	\$ 500.00	\$ 236.04	\$ 500.00	0.00%
06 242 004 Payroll Overhead - CPP, EI, RRSP, WSIB,	\$ 110.00	\$ 39.54	\$ 110.00	\$ 46.72	\$ 110.00	0.00%
06 242 005 Employee Benefits	\$ 5.00	\$ 1.18	\$ 5.00	\$ 1.46	\$ 5.00	0.00%
06 242 143 Maintenance Costs/Parts	\$ 1,000.00		\$ 1,000.00	\$ 1,388.22	\$ 1,000.00	0.00%
	\$ 1,615.00	\$ 218.64	\$ 1,615.00	\$ 1,672.44	\$ 1,615.00	0.00%
<u>CAT Backhoe</u>						
06 243 001 Salaries	\$ 3,500.00	\$ 1,989.88	\$ 3,500.00	\$ 2,929.15	\$ 3,500.00	0.00%
06 243 004 Payroll Overhead - CPP, EI, RRSP, WSIB,	\$ 770.00	\$ 417.21	\$ 770.00	\$ 590.85	\$ 770.00	0.00%
06 243 005 Employee Benefits	\$ 35.00	\$ 11.24	\$ 35.00	\$ 13.69	\$ 35.00	0.00%
06 243 143 Maintenance Costs/Parts	\$ 7,500.00	\$ 24,726.37	\$ 25,000.00	\$ 22,721.84	\$ 25,000.00	0.00%
	\$ 11,805.00	\$ 27,144.70	\$ 29,305.00	\$ 26,255.53	\$ 29,305.00	0.00%
<u>Hardtop Maintenance</u>						
06 245 001 Salaries	\$ 10,000.00		\$ 10,000.00	\$ 2,219.11	\$ 10,000.00	0.00%
06 245 004 Payroll Overhead - CPP, EI, RRSP, WSIB,	\$ 2,200.00		\$ 2,200.00	\$ 345.77	\$ 2,200.00	0.00%
06 245 005 Employee Benefits	\$ 100.00		\$ 100.00	\$ 7.10	\$ 100.00	0.00%
06 245 024 Miscellaneous			\$ -	\$ -	\$ -	
06 245 145 Materials & Supplies	\$ 25,000.00	\$ 25,793.42	\$ 25,000.00	\$ 26,021.68	\$ 26,000.00	4.00% Cold Patch
06 245 147 Contracted Services	\$ 20,000.00		\$ 20,000.00	\$ 18,713.66	\$ 20,000.00	0.00% Line Painting
	\$ 57,300.00	\$ 25,793.42	\$ 57,300.00	\$ 47,307.32	\$ 58,300.00	1.75%
<u>2009 F550 Truck & Plow/ New Dodge 2025 RAM5500 with DUMP Truck</u>						
06 246 001 Salaries	\$ 2,000.00	\$ 853.04	\$ 2,000.00	\$ 3,124.63	\$ 2,000.00	0.00%
06 246 004 Payroll Overhead - CPP, EI, RRSP, WSIB,	\$ 440.00	\$ 204.31	\$ 440.00	\$ 619.57	\$ 440.00	0.00%
06 246 005 Employee Benefits	\$ 20.00	\$ 4.45	\$ 20.00	\$ 13.59	\$ 20.00	0.00%
06 246 143 Maintenance Costs/Parts	\$ 7,375.68	\$ 6,881.31	\$ 8,000.00	\$ 6,840.30	\$ 5,000.00	-37.50%
06 246 144 Licenses & Insurance						
	\$ 9,835.68	\$ 7,943.11	\$ 10,460.00	\$ 10,598.09	\$ 7,460.00	-28.68%
<u>2011 Chev Silverado</u>						
06 247 001 Salaries	\$ 1,000.00	\$ 185.58	\$ 1,000.00	\$ 382.20	\$ 1,000.00	0.00%
06 247 004 Payroll Overhead - CPP, EI, RRSP, WSIB,	\$ 220.00	\$ 43.10	\$ 220.00	\$ 69.36	\$ 220.00	0.00%
06 247 005 Employee Benefits	\$ 10.00	\$ 1.03	\$ 10.00	\$ 1.70	\$ 10.00	0.00%
06 247 141 Fuel - Gas	\$ 2,000.00		\$ 2,000.00	\$ -	\$ 2,000.00	0.00%
06 247 143 Maintenance Costs/Parts	\$ 3,200.00	\$ 731.13	\$ 5,000.00	\$ 243.85	\$ 5,000.00	0.00%
06 247 144 Licenses & Insurance						
	\$ 6,430.00	\$ 960.84	\$ 8,230.00	\$ 697.11	\$ 8,230.00	0.00%
<u>Cat Grader-2016</u>						
06 248 001 Salaries	\$ 3,500.00	\$ 325.36	\$ 3,500.00	\$ 413.48	\$ 3,500.00	0.00%
06 248 004 Payroll Overhead - CPP, EI, RRSP, WSIB,	\$ 770.00	\$ 62.40	\$ 770.00	\$ 81.46	\$ 770.00	0.00%
06 248 005 Employee Benefits	\$ 35.00	\$ 1.47	\$ 35.00	\$ 2.57	\$ 35.00	0.00%
06 248 141 Fuel - Gas			\$ -	\$ -	\$ -	
06 248 143 Maintenance Costs/Parts	\$ 43,206.86	\$ 52,118.00	\$ 20,000.00	\$ 6,456.68	\$ 20,000.00	0.00%

Township of McKellar
Proposed Budget Detail 2026-Version 1

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

Township of McKellar
Proposed Budget Detail 2026-Version 1

	Budget 2024	Actuals 2024	Budget 2025	Actuals 2025	Budget 2026	%
Centre Road Construction	\$ 3,690.00	\$ -				
06 618 001 Salaries	\$ 50,600.00	\$ 48,027.59		\$ 198.36		
06 618 004 Payroll Overhead - CPP, EI, RRSP, WSIB,	\$ 11,132.00	\$ 9,638.52		\$ 39.25		
06 618 005 Employee Benefits	\$ 506.00	\$ 191.32		\$ 1.29		
06 618 024 Miscellaneous				\$ -		
06 618 145 Materials & Supplies				\$ -		
06 618 424 Capital - Hardtop						
06 618 425 Capital - Gravel						
06 618 428 Capital - Consult Service						
	\$ 62,238.00	\$ 57,857.43		\$ 238.90		
Hardies Road						
06 624 001 Salaries				\$ 1,146.48	\$ 8,976.00	
06 624 004 Payroll Overhead - CPP, EI, RRSP, WSIB,				\$ 240.45	\$ 1,974.72	
06 624 005 Employee Benefits				\$ 4.68	\$ 179.52	
06 624 024 Miscellaneous				\$ -		
06 624 145 Materials & Supplies						
06 624 424 Capital - Hardtop						
06 624 425 Capital - Gravel						
06 624 428 Capital - Consult Service						
				\$ 1,391.61	\$ 11,130.24	
Hurdville Road Expenditures						
06 634 001 Salaries	\$ 50,600.00			\$ 9,778.88	\$ 11,220.00	
06 634 004 Payroll Overhead - CPP, EI, RRSP, WSIB,	\$ 11,132.00			\$ 1,478.48	\$ 2,468.40	
06 634 005 Employee Benefits	\$ 506.00			\$ 53.68	\$ 224.40	
06 634 024 Miscellaneous				\$ -		
06 634 145 Materials & Supplies				\$ -		
06 634 424 Capital - Construction - Roads - Hardtop						
06 634 425 Capital - Construction - Roads - Gravel						
06 634 428 Capital - Consult Service						
	\$ 62,238.00	\$ -		\$ 11,311.04	\$ 13,912.80	
Stewart Park						
06 680 001 Salaries						
06 680 004 Payroll Overhead - CPP, EI, RRSP, WSIB,						
06 680 005 Employee Benefits						
06 680 024 Miscellaneous			\$ 2,000.00	\$ 791.47		
06 680 145 Materials & Supplies						
06 680 428 Capital - Consult Service						
			\$ 2,000.00	\$ 791.47		
Craigmore Subdivision		\$ 264.48				
06 694 001 Salaries		\$ 58.93				
06 694 004 Payroll Overhead - CPP, EI, RRSP, WSIB,		\$ 1.72				

Township of McKellar
Proposed Budget Detail 2026-Version 1

	Budget 2024	Actuals 2024	Budget 2025	Actuals 2025	Budget 2026	%
06 694 005 Employee Benefits						
06 694 424 Craigmere Subdivision Road Upgrade-Capit	\$ 1,000.00	\$ 951.46				
	\$ 1,000.00	\$ 1,276.59				
<u>Inholmes Bridge Expenditures</u>						
06 700 001 Salaries						
06 700 004 Payroll Overhead - CPP, EI, RRSP, WSIB,						
06 700 005 Employee Benefits						
06 700 024 Miscellaneous			\$ 2,000.00	\$ 791.47		
06 700 145 Materials & Supplies						
06 700 423 Capital - Construction - Inholmes						
06 700 428 Capital - Consult Service						
			\$ 2,000.00	\$ 791.47		
<u>Fords Bridge</u>						
06 701 001 Salaries						
06 701 004 Payroll Overhead - CPP, EI, RRSP, WSIB,						
06 701 005 Employee Benefits						
06 701 024 Miscellaneous			\$ 2,000.00	\$ 791.47		
06 701 145 Materials & Supplies						
06 701 427 Capital - Fords Bridge						
06 701 428 Capital - Consult Service						
			\$ 2,000.00	\$ 791.47		
<u>Grey Owl Bridge/Walking Trail Bridge</u>						
06 702 001 Salaries	\$ 2,000.00					
06 702 004 Payroll Overhead - CPP, EI, RRSP, WSIB,	\$ 440.00					
06 702 005 Employee Benefits	\$ 20.00					
06 702 024 Miscellaneous	\$ 3,000.00		\$ 2,000.00	\$ 791.47		
06 702 145 Materials & Supplies						
06 702 428 Capital - Consult Service						
06 702 429 Capital - Transportation						
	\$ 5,460.00		\$ 2,000.00	\$ 791.47		
<u>Blackwater Bridge</u>						
06 703 001 Salaries						
06 703 004 Payroll Overhead - CPP, EI, RRSP, WSIB,						
06 703 005 Employee Benefits						
06 703 024 Miscellaneous			\$ 2,000.00	\$ 791.47		
06 703 145 Materials & Supplies						
06 703 428 Capital - Consult Service						
06 703 429 Capital - Transportation						
			\$ 2,000.00	\$ 791.47		
<u>Moffat Lake Boulevard Culvert</u>						
06 704 001 Salaries						
06 704 004 Payroll Overhead - CPP, EI, RRSP, WSIB,						

**Township of McKellar
Proposed Budget Detail 2026-Version 1**

	Budget 2024	Actuals 2024	Budget 2025	Actuals 2025	Budget 2026	%
06 704 005 Employee Benefits						
06 704 024 Miscellaneous			\$ 2,000.00	\$ 791.47		
06 704 145 Materials & Supplies						
06 704 428 Capital - Consult Service						
06 704 429 Capital - Transportation						
			\$ 2,000.00	\$ 791.47		
<u>Hurdville Bridge</u>						
06 705 001 Salaries				\$ 221.79		
06 705 004 Payroll Overhead - CPP, EI, RRSP, WSIB,				\$ 39.96		
06 705 005 Employee Benefits				\$ 1.01		
06 705 024 Miscellaneous			\$ 2,000.00	\$ 791.47		
06 705 145 Materials & Supplies						
06 705 428 Capital - Consult Service						
06 705 429 Capital - Transportation						
			\$ 2,000.00	\$ 1,054.23		
<u>Broadbent Bridge</u>						
06 706 001 Salaries					\$ 2,244.00	
06 706 004 Payroll Overhead - CPP, EI, RRSP, WSIB,					\$ 493.68	
06 706 005 Employee Benefits					\$ 44.88	
06 706 024 Miscellaneous			\$ 2,000.00	\$ 791.47		
			\$ 2,000.00	\$ 791.47	\$ 2,782.56	
<u>Street Lighting</u>						
07 229 008 Hydro	\$ 1,900.00	\$ 2,041.43	\$ 1,900.00	\$ 2,224.51	\$ 2,500.00	31.58% cost increased
07 229 145 Materials & Supplies		\$ -		\$ -		
07 229 147 Contracted Services	\$ 8,000.00	\$ 4,050.14	\$ 2,000.00	\$ -	\$ 2,000.00	0.00%
07 229 300 Transfer to Reserves						
07 229 429 Capital - Streetlight						
	\$ 9,900.00	\$ 6,091.57	\$ 3,900.00	\$ 2,224.51	\$ 4,500.00	15.38%
Transportation Department Expenses	\$ 1,462,504.94	\$ 1,264,626.67	\$ 1,768,534.56	\$ 1,677,352.92	\$ 1,953,067.00	10.43%
<u>Environmental Protection and Preservation Department</u>						
Revenue						
08 104 543 Transfer Station Fees	-\$ 5,000.00	-\$ 5,910.00	-\$ 5,000.00	-\$ 4,364.00	-\$ 5,000.00	0.00%
08 104 567 Tire Stewardship Revenue						
08 104 568 Electronic Stewardship Revenue		-\$ 4,592.10	-\$ 3,480.00	-\$ 1,277.25	-\$ 3,480.00	0.00% Electronic Products Recycling Revenue 290x12 Reduced earning as per agreement -Circular Material-
08 104 569 WDO Blue Box Grant	-\$ 27,186.00	-\$ 26,920.31	-\$ 28,800.00	-\$ 33,977.71	-\$ 24,000.00	-16.67% \$2,000X12
08 104 571 Scrap Metal Revenue	-\$ 8,500.00	-\$ 6,395.13	-\$ 8,500.00	-\$ 11,712.37	-\$ 8,500.00	0.00%
Total Environmental Protection and Preservation Revenue	-\$ 40,686.00	-\$ 43,817.54	-\$ 45,780.00	-\$ 51,331.33	-\$ 40,980.00	-10.48%
<u>Waste Management Expenditures</u>						

Township of McKellar
Proposed Budget Detail 2026-Version 1

	Budget 2024	Actuals 2024	Budget 2025	Actuals 2025	Budget 2026	%	
08 300 001 Salaries	\$ 56,000.00	\$ 51,836.57	\$ 57,120.00	\$ 63,567.29	\$ 58,148.16	1.80%	Wages increase by 1.80% October 2025 CPI Ontario
08 300 004 Payroll Overhead - CPP, EI, RRSP, WSIB,	\$ 12,320.00	\$ 10,234.63	\$ 12,566.40	\$ 11,611.37	\$ 12,792.60	1.80%	
08 300 005 Employee Benefits	\$ 1,400.00	\$ 1,241.96	\$ 1,428.00	\$ 1,664.58	\$ 1,744.44	22.16%	
08 300 007 Telephone	\$ 600.00	\$ 470.27	\$ 600.00	\$ 626.34	\$ 600.00	0.00%	
08 300 008 Hydro	\$ 2,000.00	\$ 2,029.92	\$ 2,000.00	\$ 2,205.06	\$ 2,500.00	25.00%	
08 300 015 Courses & Training			\$ 1,000.00		\$ 1,000.00	0.00%	
08 300 021 Consultant Services							
08 300 024 Miscellaneous							
08 300 120 Household Hazardous Waste							
08 300 124 Monitoring Program	\$ 3,500.00	\$ 1,414.56	\$ 3,500.00		\$ -	-100.00%	The cost will be part of 2027 budget every three year
08 300 125 Closure Expenses							
08 300 126 Landfill Closure Accrual							
08 300 143 Maintenance Costs/Parts		\$ 2,720.93	\$ 8,400.00	\$ 9,184.53	\$ 3,000.00	-64.29%	Portable toilet rental for the transfer station
08 300 145 Materials & Supplies	\$ 2,000.00	\$ 2,031.14	\$ 2,000.00	\$ 1,567.93	\$ 2,000.00	0.00%	
08 300 147 Contracted Services							
08 300 300 Transfer to Reserves							
08 300 400 Capital Expenditure							
08 300 403 Capital - Equipment							
08 300 410 Contra Capital - Landfill							
08 300 418 Amortization - Landfill							
	\$ 77,820.00	\$ 71,979.98	\$ 88,614.40	\$ 90,427.10	\$ 81,785.20	-7.71%	
Waste Collection & Disposal							
08 300 120 Household Hazardous Waste	\$ 15,000.00	\$ 10,614.12	\$ 15,000.00	\$ 14,042.90	\$ 15,000.00	0.00%	
08 301 030 Contracted Services/Annual Levy	\$ 15,000.00	\$ 15,032.44	\$ 15,000.00	\$ 15,182.76	\$ 15,200.00	1.33%	Parry Sound Industrial Park
08 301 119 Scrap Metal Contract	\$ -	\$ -					
08 301 121 Recycling Contract	\$ 21,560.00	\$ 13,575.62	\$ -				
08 301 122 Waste Hauling Contract	\$ 26,000.00	\$ 40,591.45	\$ 60,000.00	\$ 53,543.73	\$ 60,000.00	0.00%	Price Increased from \$150 Ton to \$250 Ton Scrap & \$249.95 to \$450 Waste Haulage
08 301 123 Waste Tipping Fees	\$ 80,000.00	\$ 81,907.40	\$ 82,000.00	\$ 89,073.50	\$ 89,000.00	8.54%	Cost increased as more loads were directed to waste
08 301 410 Contra Capital Recycling							
08 301 418 Amortization - Recycling							
	\$ 157,560.00	\$ 161,721.03	\$ 172,000.00	\$ 171,842.89	\$ 179,200.00	4.19%	
Environmental Protection and Preservation							
14 411 030 Lake Stewardship Committee	\$ 6,843.00	\$ 1,679.04	\$ 5,300.00	\$ 3,887.24	\$ 7,000.00	32.08%	Environmental Package/Educational material/Honorarium/Signs
14 411 030 ICECAP							
14 411 037 Georgian Bay Biosphere Research	\$ 4,000.00	\$ 4,323.00	\$ 4,600.00	\$ 3,869.00	\$ 4,000.00	-13.04%	Benthic Studies-Two Sites
14 412 038 Manitouwabing Lake Conservancy/Lake Stewardship	\$ 7,250.00	\$ 7,010.39	\$ 7,470.00	\$ 6,950.27	\$ 8,430.00	12.85%	Eoli Sampling/Phosphorus and Calcium sampling/PFA Test
	\$ 18,093.00	\$ 13,012.43	\$ 17,370.00	\$ 14,706.51	\$ 19,430.00	11.86%	

Township of McKellar
Proposed Budget Detail 2026-Version 1

	Budget 2024	Actuals 2024	Budget 2025	Actuals 2025	Budget 2026	%
Total Environmental Expenditures	\$ 253,473.00	\$ 246,713.44	\$ 277,984.40	\$ 276,976.50	\$ 280,415.20	0.87%

Health Care

Revenue

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

Total Health Care Revenue

Expenses

Land Ambulance

09 320 030	EMS Ambulance Annual Levy	\$ 238,834.37	\$ 238,834.37	\$ 247,915.93	\$ 247,915.92	\$ 265,219.36	6.98%	A 6.98% increase, on main reason, Medic contract settled with 5% increase in 2025 but included in 2026 budget
		\$ 238,834.37	\$ 238,834.37	\$ 247,915.93	\$ 247,915.92	\$ 265,219.36	6.98%	

North Bay Parry Sound Health Unit

09 330 030	North Bay Parry Sound Health Unit Annual	\$ 42,187.00	\$ 42,187.00	\$ 44,296.00	\$ 44,296.00	\$ 46,296.00	4.52%
		\$ 42,187.00	\$ 42,187.00	\$ 44,296.00	\$ 44,296.00	\$ 46,296.00	4.52%

Cemetery Service

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

West Parry Sound Health Centre

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

Transfer to Reserves

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

Total Health Care Expenditures	\$ 292,465.20	\$ 287,772.58	\$ 303,824.64	\$ 299,129.52	\$ 323,283.10	6.40%
---------------------------------------	----------------------	----------------------	----------------------	----------------------	----------------------	--------------

Township of McKellar
Proposed Budget Detail 2026-Version 1

			Budget 2024	Actuals 2024	Budget 2025	Actuals 2025	Budget 2026	%
Social Services								
Revenue								
10	350	552			-\$	47,399.00	-\$	47,399.00
					-\$	47,399.00	-\$	47,399.00
Exepnses								
10	340	030	\$ 312,962.00	\$ 312,187.24	\$ 326,227.00	\$ 326,227.00	\$ 348,964.00	6.97% Levy increased by 6.96%
10	350	030	\$ 67,725.00	\$ 67,724.00	\$ 67,613.00	\$ 67,613.00	\$ 68,160.00	0.81% Increase of .81%
10	350	030			\$ 47,399.00	\$ 47,399.00		
10	350	300						
10	350	400						
Total Social Services Expenditures			\$ 380,687.00	\$ 379,911.24	\$ 441,239.00	\$ 441,239.00	\$ 417,124.00	-5.47%
Recreation Department								
Revenue								
11	103	527						
11	103	527						
11	104	547	-\$ 700.00	-\$ 240.00	-\$ 240.00	-\$ 540.00	-\$ 240.00	0.00%
11	104	548	-\$ 1,200.00	\$ -	\$ -	\$ -	\$ -	
11	104	549			\$ -	\$ -	\$ -	
11	104	549	-\$ 1,500.00	\$ -	\$ -	\$ -	\$ -	
11	104	549			\$ -	\$ -	\$ -	
11	104	549	-\$ 500.00	-\$ 769.62	-\$ 400.00	-\$ 1,002.00	-\$ 400.00	0.00%
11	104	549			\$ -	\$ -	\$ -	
11	104	549	-\$ 150.00		-\$ 100.00		-\$ 100.00	0.00%
11	104	549			-\$ 1,000.00		-\$ 1,000.00	0.00%
11	104	549			\$ -		\$ -	
11	104	549			\$ -		\$ -	
11	104	549	-\$ 2,500.00		\$ -		\$ -	
11	104	566						
11	104	585						
11	104	586						
11	104	595						
11	104	544						
			-\$ 6,550.00	-\$ 1,009.62	-\$ 1,740.00	-\$ 1,542.00	-\$ 1,740.00	0.00%
Transfer from Reserve								
11	104	585						
11	104	586						
11	104	586						

Township of McKellar
Proposed Budget Detail 2026-Version 1

	Budget 2024	Actuals 2024	Budget 2025	Actuals 2025	Budget 2026	%
Total Recreation Revenue	-\$ 6,550.00	-\$ 1,009.62	-\$ 1,740.00	-\$ 1,542.00	-\$ 1,740.00	0.00%
Expenses						
11 361 001 Salaries-Swim Program	\$ 4,000.00	\$ 147.51	\$ -	\$ -		
11 361 004 Payroll Overhead - CPP, EI, RRSP, WSIB,	300.00	11.87	\$ -	\$ -		
11 361 011 Swim Program-Advertising			\$ -	\$ -		
11 361 024 Swim Program-Miscellaneous	100.00		\$ -	\$ -		
11 361 024 Swim Program-Material & Supplies	100.00	175.00	\$ -	\$ -		
11 360 025 Entertainment costs			\$ -	\$ -		
11 360 024 Miscellaneous	\$ 500.00	\$ -	\$ 500.00	\$ 45.00	\$ 300.00	-40.00%
11 360 129 Recreation Programs			\$ -	\$ -	\$ -	
11 360 129 Recreation Programs-Fish Derby Events	600.00		\$ 800.00	\$ 203.54	\$ 400.00	-50.00%
11 360 129 Recreation Programs-Christmas Event	300.00		\$ 600.00	\$ 280.98	\$ 1,000.00	66.67%
11 360 129 Recreation Programs-Baseball			\$ -	\$ -	\$ -	
11 360 129 Recreation Programs-Dances	\$ 1,500.00	\$ 1,272.00	\$ -	\$ -	\$ -	
11 360 129 Recreation Programs-Halloween	\$ 500.00	\$ 379.81	\$ 500.00	\$ 423.40	\$ 500.00	0.00%
11 360 129 Recreation Programs-Badminton	\$ 200.00		\$ 200.00	\$ 138.31	\$ 200.00	0.00%
11 360 129 Recreation Programs-Skate/Hockey	\$ 100.00		\$ 100.00	\$ 100.00	\$ 100.00	0.00%
11 360 129 Recreation Programs-Exercise/Seniors(Yoga)	\$ 50.00	\$ 1,350.00	\$ 500.00	\$ 100.00	\$ 500.00	0.00%
11 360 129 Recreation Programs-Special Events	\$ 1,000.00	\$ 788.31	\$ 3,500.00	\$ 1,749.12	\$ 3,500.00	0.00%
11 360 129 Recreation Programs-2 Fish & Fry			\$ -	\$ -	\$ -	
11 360 129 Recreation Programs-Murder & Mystery	\$ 2,500.00		\$ -	\$ -	\$ -	
11 360 129 Recreation Programs-Movie Nights	\$ 1,500.00	\$ 64.72	\$ -	\$ -	\$ -	
11 360 129 Recreation Programs-Balsam Trail	\$ 1,500.00		\$ 1,500.00	\$ -	\$ 1,500.00	0.00%
11 360 129 Recreation Programs-General Advertising	\$ 200.00		\$ 200.00	\$ -	\$ 400.00	100.00%
11 360 129 Recreation Programs-Open Mic Night Program			\$ -	\$ -	\$ -	
11 360 129 Recreation Programs-Youth Room			\$ -	\$ -	\$ -	
11 360 129 Recreation Programs-PickleBall Program			\$ -	\$ -	\$ -	
11 360 129 Recreation Programs-Ping Pong program			\$ -	\$ -	\$ -	
11 360 127 Donations to Groups-Volunteer	\$ 200.00		\$ 200.00	\$ 150.00	\$ 200.00	0.00%
11 360 130 Equipment Purchases-Indoor Pickle Ball Equipment	\$ 1,000.00	705.42	\$ 1,000.00	\$ 811.16	\$ 1,000.00	0.00%
11 360 132 T-Ball Program	\$ 700.00	\$ 487.95	\$ 700.00	\$ 567.67	\$ 700.00	0.00%
11 360 138 Pioneer School Program			\$ -	\$ -	\$ -	
11 361 145 Materials & Supplies	\$ 1,000.00	\$ 433.56	\$ 1,000.00	\$ 815.21	\$ 1,000.00	0.00%
11 360 300 Transfer to Reserves			\$ 1,000.00	\$ -	\$ 1,000.00	0.00%
Total Recreation Expenses	\$ 17,850.00	\$ 5,816.15	\$ 12,300.00	\$ 5,284.39	\$ 12,300.00	0.00%
Transfer to Reserve				\$ 5,473.61		
11 360 300 Transfer to Reserves-Recreation Reserve				\$ 5,473.61		
Total Recreation Expenses	\$ 17,850.00	\$ 5,816.15	\$ 12,300.00	\$ 10,758.00	\$ 12,300.00	0.00%

Township of McKellar
Proposed Budget Detail 2026-Version 1

		Budget 2024	Actuals 2024	Budget 2025	Actuals 2025	Budget 2026	%								
Parks & Facilities															
Revenue															
11	104	586	Transfer from Reserve - Recreation	-\$	3,000.00	-\$	13,000.00	-\$	2,853.52	-\$	5,000.00	-61.54%			
				-\$	3,000.00	-\$	13,000.00	-\$	2,853.52	-\$	5,000.00	-61.54%			
Expenses															
11	360	001	Salaries	\$	45,000.00	\$	43,467.43	\$	45,900.00	\$	40,787.45	\$	46,726.20	1.80%	Wages increase by 1.80% October 2025 CPI Ontario
11	360	004	Payroll Overhead - CPP, EI, RRSP, WSIB,	\$	9,900.00	\$	8,573.90	\$	10,098.00	\$	7,948.20	\$	10,279.76	1.80%	
11	360	005	Employee Benefits	\$	3,600.00	\$	3,129.93	\$	3,672.00	\$	2,846.98	\$	3,738.10	1.80%	
11	360	008	Hydro	\$	400.00	\$	419.61	\$	450.00	\$	427.10	\$	450.00	0.00%	
11	360	011	Advertising	\$	1,000.00	\$	125.19	\$	1,000.00			\$	1,000.00	0.00%	
11	360	014	Insurance												
11	360	015	Courses & Training					\$	1,000.00			\$	1,000.00	0.00%	
11	360	021	Consultant Services												
11	360	024	Miscellaneous												
11	360	025	Entertainment costs												
11	360	127	Donations to Groups												
11	360	129	Recreation Programs												
11	360	130	Equipment Purchases	\$	1,400.00	\$	-	\$	1,400.00	\$	2,956.13	\$	1,400.00	0.00%	
11	360	131	Skating Rink Maintenance	\$	500.00	\$	-	\$	13,000.00	\$	7,466.18	\$	5,000.00	-61.54%	Repair Glass and Cleaning
11	360	132	T-Ball Program												
11	360	133	Boat Ramp/Dock Maintenance	\$	4,000.00	\$	58.72	\$	4,000.00	\$	880.34	\$	4,000.00	0.00%	
11	360	134	Brownley Clubhouse Maintenance												
11	360	135	Trail Development & Maintenance	\$	1,000.00	\$	-	\$	1,000.00			\$	1,000.00	0.00%	
11	360	138	Pioneer School Program												
11	360	141	Fuel - Gas	\$	500.00			\$	500.00	\$	514.53	\$	500.00	0.00%	
11	360	143	Maintenance Costs/Parts Tball Benches	\$	7,000.00	\$	7,677.02	\$	7,000.00	\$	3,681.36	\$	7,000.00	0.00%	
			Install new glass around Ice Rink Center	\$	-										
11	360	145	Materials & Supplies	\$	3,000.00	\$	3,462.66	\$	3,000.00	\$	1,753.52	\$	3,000.00	0.00%	
				\$	77,300.00	\$	66,914.46	\$	92,020.00	\$	69,261.79	\$	85,094.06	-7.53%	
Community Centre															
Revenue															
12	104	544	Community Centre User Fees	-\$	1,500.00	-\$	3,739.63	-\$	2,000.00	-\$	4,710.93	-\$	2,500.00	25.00%	
12	104	595	Unexpended Capital - Recreation												
				-\$	1,500.00	-\$	3,739.63	-\$	2,000.00	-\$	4,710.93	-\$	2,500.00	25.00%	
Expenses															
12	370	001	Salaries	\$	27,370.37	\$	24,975.70	\$	54,694.85	\$	35,459.96	\$	55,688.67	1.82%	
12	370	004	Payroll Overhead - CPP, EI, RRSP, WSIB,	\$	6,021.48	\$	5,350.28	\$	12,032.87	\$	5,669.85	\$	12,251.51	1.82%	
12	370	005	Employee Benefits	\$	1,368.52	\$	782.53	\$	2,734.74	\$	4,664.01	\$	2,784.43	1.82%	
12	370	007	Telephone	\$	1,200.00	\$	949.74	\$	1,200.00	\$	1,025.42	\$	1,200.00	0.00%	

Township of McKellar
Proposed Budget Detail 2026-Version 1

	Budget 2024	Actuals 2024	Budget 2025	Actuals 2025	Budget 2026	%
12 370 008 Hydro	\$ 7,500.00	\$ 7,010.28	\$ 7,500.00	\$ 7,124.00	\$ 7,500.00	0.00%
12 370 011 Advertising	\$ 200.00	\$ -	\$ 200.00		\$ 200.00	0.00%
12 370 014 Insurance						
12 370 017 Memorial Wall Plaque	\$ 50.00	\$ -				
12 370 024 Miscellaneous	\$ 100.00	\$ 310.70	\$ 100.00		\$ 100.00	0.00%
12 370 115 Facility Maintenance	\$ 11,948.29	\$ 20,477.54	\$ 12,000.00	\$ 10,571.91	\$ 12,000.00	0.00%
12 370 116 Grounds Maintenance	\$ 3,000.00	\$ -	\$ 3,000.00	\$ 519.37	\$ 3,000.00	0.00%
12 370 130 Equipment Purchases	\$ 1,000.00	\$ 812.00	\$ 1,000.00	\$ 125.53	\$ 1,000.00	0.00%
15-Folding Tables						
12 370 145 Materials & Supplies	\$ 1,000.00	\$ 2,355.68	\$ 2,500.00	\$ 2,586.12	\$ 2,500.00	0.00%
12 370 250 Janitorial Contract	\$ 10,000.00	\$ 10,000.00	\$ -		\$ -	
12 370 251 Propane	\$ 500.00	\$ 1,196.25	\$ 500.00	\$ 571.15	\$ 500.00	0.00%
12 370 252 Equipment Maintenance	\$ 2,500.00	\$ 1,160.87	\$ 2,500.00	\$ 3,095.33	\$ 2,500.00	0.00%
12 370 253 Kitchen Supplies	\$ 500.00	\$ 1,463.45	\$ 500.00		\$ 500.00	0.00%
12 370 254 Cleaning Supplies	\$ 1,500.00	\$ 710.99	\$ 1,500.00	\$ 310.85	\$ 1,500.00	0.00%
12 370 256 Drycleaning	\$ 100.00	\$ 25.00	\$ 100.00		\$ 100.00	0.00%
12 370 257 Water Testing	\$ 2,000.00	\$ 1,151.53	\$ 2,000.00	\$ 1,857.55	\$ 2,000.00	0.00%
12 370 300 Transfer to Reserves				\$ 25,770.48		
12 370 401 Capital - Buildings						
12 370 403 Capital - Equipment						
12 370 413 Contra Capital - Rec Facilities						
12 370 421 Amortization - Rec Facilities						
	\$ 77,858.66	\$ 78,732.54	\$ 104,062.46	\$ 99,351.53	\$ 105,324.61	1.21%

Cultural Services

Revenue

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

Expenses

13 380 032	Cultural Events	
13 380 128	Discretionary Donations	\$ 1,050.00
13 380 260	Chamber of Commerce donation	
13 380 300	Transfer to Reserves	
13 380 400	Capital Expenditure - Historical Plaques	
13 380 401	Cultural Capital - Buildings	
		\$ 1,050.00

Transfer to Reserve

Township of McKellar
Proposed Budget Detail 2026-Version 1

	Budget 2024	Actuals 2024	Budget 2025	Actuals 2025	Budget 2026	%
13 380 300 Transfer to Veteran's Service Reserve	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	0.00%
	\$ 1,000.00	0.00%				

Sesquicentennial Ad Hoc Committee

Revenue

13 385 552	Flags
13 385 552	Tshirts
13 385 552	Bags
13 385 552	Others Revenue
02 102 524	Other Grants - Ontario LED and Rural Ec.-NOHFC Canda Heritage-150th Anniversary Grant Ontario Cultural Association Fund-150th Anniverary Legacy Fund

Reserves

13 385 591	Transfer from Reserve Transfer from Historical Committee Reserve	-\$ 81.87	-\$ 61.03	\$ -		
		-\$ 81.87	-\$ 61.03			
Total Revenue -Sesquicentennial Ad Hoc Committee		-\$ 81.87	-\$ 61.03	\$ -		

Expenses

13 385 001	Salaries					
13 385 004	Payroll Overhead - CPP, EI, RRSP, WSIB,					
13 385 005	Employee Benefits					
13 385 011	Marketing Ads					
13 385 145	Flags					
13 385 145	Logo/Sign/Banner					
13 385 145	Live History					
13 385 145	Materials(Tickets,Photos,etc)					
13 385 145	Historical Timeline					
13 385 145	Tshirts					
13 385 145	Bags					
13 385 145	Buttons					
13 385 024	Miscellaneous	\$ 81.87	\$ 61.03			
13 385 024	Miscellaneous-Fire Fighters Dinner/Grand Celebration/Pancake Breakfast and others					
13 385 024	Horse Statue unveiling and plaque Holder					
13 385 024	Indigenous Artwork Unveiling					
13 385 024	Opening Concert/Variety Show & Other expenses					
13 385 024	OSAF Grant will be used through out 2023					
		\$ 81.87	\$ 61.03	\$ -		

Reserves

13 385 300	Transfer to Reserve					
------------	---------------------	--	--	--	--	--

Township of McKellar
Proposed Budget Detail 2026-Version 1

		Budget 2024	Actuals 2024	Budget 2025	Actuals 2025	Budget 2026	%
Total Expenses- Sesquicentennial Ad Hoc Committee		\$ 81.87	\$ 61.03	\$ -			
West Parry Sound Recreation and Cultural Center							
Revenue							
13 384 552	Infrastrucutre Loan-Received						
Operating levy for West Parry Sound Recreation Centre May-December-Amount can be revised and will have no impact on levy							
13 384 590	Transfer from West Parry Sound Recreation Center Reserve				-\$	20,000.00	
13 384 585	Transfer from Parkland Fund	-\$ 58,007.12	-\$ 58,007.12	\$ -			
		-\$ 58,007.12	-\$ 58,007.12	\$ -	-\$	20,000.00	
Expenses							
Operating levy for West Parry Sound Recreation Centre May-December-Amount can be revised and will have no impact on levy							
13 384 024	Levy-Pool-to West Parry Sound Recreation Centre Principal & Interest Portion of Debenture	\$ 96,678.54	\$ 96,678.54	\$ 96,678.54	\$ 96,678.54	\$ 96,678.54	0.00%
Loan payment-Infrastructure Ontario							
		\$ 96,678.54	\$ 96,678.54	\$ 96,678.54	\$ 96,678.54	\$ 116,678.54	20.69%
Reserves							
13 384 300	Transfer to Community Centre						
13 384 300	Transfer to West Parry Sound Rec-pool						
Total Expenses West Parry Sound Recreation and Cultural Center		\$ 96,678.54	\$ 96,678.54	\$ 96,678.54	\$ 96,678.54	\$ 116,678.54	20.69%
Total Cultural Services Expenditure		\$ 97,760.41	\$ 97,739.57	\$ 97,678.54	\$ 98,728.54	\$ 117,678.54	20.48%
PUBLIC LIBRARY							
Revenue							
13 105 596	Library Capital Reserve						
13 381 552	Cost Recovery from Library	-\$ 7,800.00	-\$ 7,800.00	-\$ 7,800.00	-\$ 7,800.00	-\$ 8,400.00	7.69%
		-\$ 7,800.00	-\$ 7,800.00	-\$ 7,800.00	-\$ 7,800.00	-\$ 8,400.00	7.69%
Expenses							
13 381 008	Library - Hydro	\$ 4,500.00	\$ 5,316.55	\$ 5,000.00	\$ 5,414.24	\$ 5,000.00	0.00%
13 381 013	Lease Payments - Library	\$ 7,800.00	\$ 7,800.00	\$ 7,800.00	\$ 7,800.00	\$ 8,400.00	7.69%
13 381 014	Insurance - Library						
Requesting increase in funding to support an appropriate staffing level and keep the library smoothly							
13 381 030	Municipal Funding to Library	\$ 50,000.00	\$ 50,000.00	\$ 51,000.00	\$ 51,000.00	\$ 62,800.00	23.14%
		\$ 62,300.00	\$ 63,116.55	\$ 63,800.00	\$ 64,214.24	\$ 76,200.00	19.44%

Township of McKellar
Proposed Budget Detail 2026-Version 1

				Budget 2024	Actuals 2024	Budget 2025	Actuals 2025	Budget 2026	%					
Historical Committee Program														
Revenue														
13	104	552	Historic Comm Fund Raising	-\$	300.00	-\$	300.00	-\$	130.00	-\$	300.00	0.00%		
			Donations received for Mtce & Care											
			Christmas Event											
			Bake Sales											
			Butter Tart Sales											
			Silent Auction and Spaghetti Dinner											
13	104	538	Donations received for Church Restoration			-\$	1,000.00							
			General Operating-ONIX Contractor Holdback											
13	383	024	Revenue											
13	104	579	Transfer from Reserve - Cultural-Renovation											
02	104	599	Historical Donations-					\$	-					
				-\$	300.00	-\$	1,000.00	-\$	300.00	-\$	130.00	-\$	300.00	0.00%
Historical Committee Program														
Expenses														
13	383	001					\$	1,355.60						
13	383	004					\$	113.00						
13	383	011	Advertising	\$	500.00	\$	50.00	\$	500.00	\$	346.31	\$	500.00	0.00%
13	383	024	General Operating and Maintenance	\$	500.00	\$	500.00	\$	500.00	\$	500.00	\$	500.00	0.00%
13	383	036	Driving Tour Booklet											
13	380	128	Discretionary Donations											
13	383	113	Hemlock Church & St. Stephen's Church											
			Butter Tart Sales											
			Silent Auction and Spaghetti Dinner											
13	383	130	Equipment Purchases	\$	3,000.00	\$	3,000.00	\$	3,000.00	\$	3,000.00	\$	3,000.00	0.00%
13	383	145	Event Materials & Supplies	\$	1,500.00	\$	71.19	\$	1,500.00	\$	1,347.38	\$	1,500.00	0.00%
				\$	5,500.00	\$	121.19	\$	5,500.00	\$	3,162.29	\$	5,500.00	0.00%
Transfer to Reserve														
13	380	300	Historical Committee Reserve-St.Stephen/Hemlock			\$	6,378.81	\$	2,337.71					
						\$	6,378.81	\$	2,337.71					
Total Historical Committee Expenses				\$	5,500.00	\$	6,500.00	\$	5,500.00	\$	5,500.00	\$	5,500.00	0.00%
Planning Department														
Revenue														
14	104	533	Site Plan Applications	-\$	100.00	-\$	1,900.00	-\$	100.00	\$	-	-\$	100.00	0.00%
14	104	534	Zoning Compliance Letters	-\$	500.00	-\$	748.80	-\$	500.00	-\$	1,375.80	-\$	500.00	0.00%
14	104	535	Planning Fees - Official Plan			-\$	3,000.00		-	-\$	3,000.00		-	
14	104	536	Planning Fees - Zoning	-\$	10,000.00	-\$	16,703.62	-\$	10,000.00	-\$	8,969.66	-\$	10,000.00	0.00%
14	104	537	Planning Fees - Committee of Adjustment	-\$	3,000.00	-\$	1,150.00	-\$	3,000.00	-\$	4,250.00	-\$	3,000.00	0.00%
				-\$	13,600.00	-\$	23,502.42	-\$	13,600.00	-\$	17,595.46	-\$	13,600.00	0.00%

Township of McKellar
Proposed Budget Detail 2026-Version 1

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

Township of McKellar
Proposed Budget Detail 2026-Version 1

	Budget 2024	Actuals 2024	Budget 2025	Actuals 2025	Budget 2026	%
Expenses	-\$ 18,560.00	-\$ 20,920.00	-\$ 19,488.00	-\$ 25,905.00	-\$ 20,000.00	2.63%
14 420 001 McKellar Market Salaries	\$ 22,122.73	\$ 23,406.72	\$ 23,565.18	\$ 24,634.75	\$ 23,989.36	1.80%
14 420 004 Mrkt Payroll Overhead - CPP, EI, WSIB, E	2,875.95	3,020.67	\$ 3,299.13	\$ 3,049.03	\$ 4,797.87	45.43% Enrolled of Part time employee in OMERS program
14 420 011 Advertising	1,000.00	135.07	1,000.00	\$ 135.07	1,000.00	0.00%
14 420 030 Contracted Services/Annual Levy						
14 420 050 Donation/Honourarium						
14 420 054 Donation-Agricultural Society						
14 420 262 McKellar Market Expenses	1,970.00	2,136.64	2,695.00	2,663.95	2,695.00	0.00%
14 420 262 McKellar Market Expenses-Canada Day	-					
	\$ 27,968.68	\$ 28,699.10	\$ 30,559.31	\$ 30,482.80	\$ 32,482.23	6.29%
Total Operating Expenses	\$ 4,980,053.55	\$ 4,632,467.14	\$ 5,378,228.96	\$ 5,136,735.49	\$ 5,714,721.75	6.26%
Total Revenue	-\$ 5,972,432.77	-\$ 5,724,766.90	-\$ 6,278,834.04	-\$ 6,160,858.69	-\$ 6,815,271.07	8.54%
Investment in infrastructure as per assets management plan (Levy for As per new Asset Management Report (Levy X1.38%)	\$ 56,207.95	\$ 56,207.95	\$ 61,907.42	\$ 61,907.42	\$ 66,030.65	
Available for Capital	-\$ 936,171.28	-\$ 1,036,091.81	-\$ 838,697.66	-\$ 962,215.78	-\$ 1,034,518.67	-10.41%

Township of McKellar
Proposed Capital Budget 2026 -Version 1

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

Revenue - Transfers From Reserve

06	104	582	Capital Construction Reserve-Hurdville Road	-\$ 1,900,000.00
03	104	581	Equipment Reserve-SCBA'S	-\$ 75,000.00
03	104	581	Equipment Reserve-Two Dry Hydrants	-\$ 5,653.95
06	104	582	Construction Reserve-Broadbent Bridge	-\$ 100,000.00
06	104	582	Construction Reserve-Inn Road	-\$ 40,000.00
06	104	582	Construction Reserve-Engineering Study	-\$ 50,000.00
06	104	582	Equipment /Vehicle Reserve-Purchase pickup trucks for Parks	-\$ 210,000.00
06	104	582	Transfer from Public Works Building Reserve-Exterior Painting	-\$ 10,000.00
08	104	583	Transfer from Transfer Station Reserve	-\$ 11,086.11
02	104	580	Transfer from Asset Management -Hardies Road	-\$ 203,414.52
12	104	587	Transfer from Community Centre Reserve-Council /Office/Community Roof	-\$ 10,000.00
02	104	588	Transfer from Cemetery Reserve Fund	-\$ 20,000.00
02	104	585	Transfer from Parkland Reserve	-\$ 50,000.00
02	104	580	Transfer from Reserve -High Speed Internet Telecommunicaiton	-\$ 96,000.00

Township of McKellar
Proposed Capital Budget 2026 -Version 1

G/L			Description	Proposed Budget 2026
02	104	580	Transfer from Reserve -Admin-Software	-\$ 4,000.00
Total Transfers from Reserve				-\$ 2,785,154.58
Total Capital Revenue				-\$ 3,579,055.87

Administration Department

02	060	403	Capital Equipment -Website Upgrade	\$ 9,000.00
02	060	403	Capital Equipment -Front Desk -Computer	\$ 3,000.00
02	060	021	Building Studies	\$ 10,000.00
02	060	403	Sftware -Accounting/Taxes	\$ 100,000.00
				\$ 122,000.00

Fire Department

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

Public Works

Hurdville Road

06	634	145	Material & Supplies	\$ 184,981.35
----	-----	-----	---------------------	---------------

Township of McKellar

Proposed Capital Budget 2026 -Version 1

G/L				Description	Proposed Budget 2026
06	634	424		Capital-Roads-Hardtop	\$ 1,392,011.97
06	634	425		Capital Construction -Gravel	\$ 258,453.22
06	634	428		Capital -Consult Service	\$ 64,553.46
					\$ 1,900,000.00
<u>Hardies Road</u>					
06	624	424		Hardies Road Reconstruction & Surface	\$ 900,000.00
					\$ 900,000.00
<u>Broadbent Bridge</u>					
06	708	424		Broadbent Bridge	\$ 100,000.00
					\$ 100,000.00
<u>Lyndsey Lane</u>					
06	647	424		Lyndsey Land Road 2km Microseal	\$ 90,000.00
					\$ 90,000.00
<u>Inn Road</u>					
06	635	424		Inn Road microseal	\$ 40,000.00
					\$ 40,000.00
<u>Engineering Study</u>					
06	200	021		Engineering Study-Camp Road /Centre Road	\$ 50,000.00
					\$ 50,000.00
<u>Program Radios</u>					
06	200	429		Program Radios	\$ 6,500.00
					\$ 6,500.00
<u>Publi Works Garage Exterior Painting</u>					
06	210	401		Public Works Garage Exterior Painting	\$ 10,000.00
					\$ 10,000.00

Township of McKellar
Proposed Capital Budget 2026 -Version 1

G/L			Description	Proposed Budget 2026
<u>Roads Needs Study</u>				
06	200	021	Roads Needs Study	\$ 15,000.00
				\$ 15,000.00
<u>Vehicle</u>				
06	600	405	Vehicle for Public Works Supertindent	\$ 130,000.00
				\$ 130,000.00
<u>Environment Protection and Preservation Department</u>				
<u>Transfer Station Lower Gate</u>				
08	300	403	Fix Transfer Station Lower Gate	\$ 16,000.00
				\$ 16,000.00
<u>Compactor Setup for Garbage</u>				
08	300	403	Compactor setup for Garbage	\$ 15,000.00
				\$ 15,000.00
<u>Parks & Facilities Department</u>				
<u>Vehicle</u>				
11	360	403	Pickup Truck for Parks	\$ 80,000.00
				\$ 80,000.00
<u>5 Sets of Playground Equipment</u>				
11	360	403	5 sets of Playground Equipment	\$ 350,000.00
				\$ 350,000.00
<u>Sand for Beach Rehad</u>				
11	360	403	Sand for Beach Rehab	\$ 15,000.00

Township of McKellar
Proposed Capital Budget 2026 -Version 1

G/L			Description	Proposed Budget 2026
				\$ 15,000.00
<u>Council Library Roof</u>				
12	370	401	Council /Library Roof	\$ 50,000.00
				\$ 50,000.00
<u>8 Long Tables for CC</u>				
12	370	130	8 Long Tables for CC	\$ 1,000.00
				\$ 1,000.00
<u>Cemetery</u>				
<u>Lakeview Cemetery Fencing & Gates</u>				
09	335	403	Lakeview Cemetery Fencing & Gates	\$ 20,000.00
				\$ 20,000.00
Total Capital Projects				\$ 4,249,030.54
<u>Transfers To Reserve</u>				
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	\$ 150,000.00
06	200	300	Transfer to Roads Capital Construction Reserve	\$ 14,544.00
06	200	300	Transfer to Roads Capital -Building	\$ 15,000.00

**Township of McKellar
Proposed Capital Budget 2026 -Version 1**

G/L	Description	Proposed Budget 2026
	Total Transfer to Reserve	364,544.00
	Total Capital Expenditure	\$ 4,613,574.54
	Additional Funding Required	\$ 1,034,518.67
	Balance from Operating Budget to cover Capital Budget	-\$ 1,034,518.67
	Remaining balance or Shortfall	-\$ 0.00

Township of McKellar
Estimated Balance of Reserves at December 31, 2026 (Version 1)

Dept	Reserve Name	2025 Transfer from (Draw)		2025 Transfer To		Estimated Reserve Balance as of Dec.31,2025	2026 Transfer from (Draw)		2026 Transfer To		Estimated Reserve Balance as of Dec.31,2026
		Reserve	Detail	Reserve	Detail		Reserve	Detail	To Reserve	Detail	
ADMIN	Working Fund Reserve					\$ 20,343.25					\$ 20,343.25
ADMIN	General Admin Reserve					\$ 5,000.00	\$ (4,000.00)	Purchase Software			\$ 1,000.00
ADMIN	Election Reserve			\$ 2,635.24	Surplus	\$ 8,001.10					\$ 8,001.10
FIRE	Fire Department Forest Fire Reserve			\$ 3,000.00	As per Budget	\$ 25,000.00			\$ 3,000.00	As per Budget	\$ 28,000.00
FIRE	Fire Department Equipment Reserve			\$ 25,000.00	SCBA as per Budget	\$ 50,000.00	\$ (75,000.00)	SCBA's	\$ 25,000.00	SCBA as per Budget	\$ -
FIRE	Fire Department Vehicle Reserve	\$ (222,533.88)	Mini Pumper/Painting/	\$ 50,000.00	As per Budget	\$ 42,000.45	\$ (5,653.95)	Hydrant	\$ 50,000.00	As per Budget	\$ 86,346.50
FIRE	Fire Department Equipment Reserve(Surplus)		Radio Tower	\$ 25,397.15	Surplus						
FIRE	Emergency Planning Reserve			\$ 4,092.96		\$ 9,719.46					\$ 9,719.46
BUILDING	Building Department Reserve	\$ (28,317.25)	2024 Ford ES			\$ 7,845.47					\$ 7,845.47
BUILDING	Building Department Miscellaneous-Surplus	\$ (4,937.44)	Fund Dept. Deficit			\$ 33,062.56	\$ (17,135.78)	Fund Dept. Deficit			\$ 15,926.78
PUBLIC WORKS	Roads Capital Equipment/Vehicle Reserve	\$ (95,974.45)	Purchase pickup with Plow	\$ 100,000.00	As per Budget	\$ 179,458.90	\$ (80,000.00)	Pickup Truck	\$ 150,000.00	As per Budget	\$ 119,458.90
		\$ (209,587.24)	Purchase Backhoe	\$ 60,101.87	Transfer-Vehicle Sale		\$ (130,000.00)				
		\$ (10,175.99)	Lawnmower								
PUBLIC WORKS	Roads Capital Construction Reserve	\$ (376,200.37)	Centre Road Balance	\$ 100,000.00	As per Budget	\$ 2,390,832.06	\$ (1,900,000.00)	Hurdville Road	\$ 100,000.00	As per Budget	\$ 244,773.77
		\$ (191,186.69)	Hurdville Bridge	\$ 14,544.00	As per Budget		\$ (170,602.29)	Hardies Road	\$ 14,544.00	As per Budget	
		\$ (546,625.18)	Hurdville Road	\$ 1,676,744.36	Surplus from Hurdville		\$ (100,000.00)	Broadbent Bridge			
				\$ 170,602.29	Transfer for Hardies		\$ (40,000.00)	Inn Road			
							\$ (50,000.00)	Engineering Study			
PUBLIC WORKS	Roads Capital Building Reserve			\$ 15,000.00	As per Budget	\$ 159,070.93	\$ (10,000.00)	Exterior Painting	\$ 15,000.00	As per Budget	\$ 164,070.93
				\$ 1,046.24	EDC Committee Reserve						
				\$ 13,024.69	REDAC Reserve						
WASTE MGMT	Transfer Site Reserve					\$ 11,086.11	\$ (11,086.11)	Fix Transfer Station Gate			\$ -
HEALTH	Health Care Reserve	\$ (47,399.00)	As per request			\$ 41,568.95	\$ -				\$ 41,568.95
CULTURE	Cultural Reserve	\$ (14,734.41)	Survey & Gravel			\$ 16,372.92					\$ 16,372.92
CULTURE	Sesquicentennial Ad Hoc Committee					\$ 20.84					\$ 20.84
CULTURE	West Parry Sound Recreation and Cultural Center					\$ 58,566.14	\$ (20,000.00)	Operating Levy			\$ 38,566.14
HISTORICAL	Historical Committee Reserve			\$ 130.00	DONATION	\$ 18,163.10					\$ 18,163.10
						\$ -					\$ -
HISTORICAL	Historical Committee Reserve - St. Stephen's (from St. Stephen Church)	\$ (6,614.40)	cleaning Services	\$ 2,337.71	Surplus	\$ 8,307.90					\$ 8,307.90
						\$ -					\$ -
COMM CTRE	Community Centre Reserve			\$ 10,000.00	As per Budget	\$ 118,674.40	\$ (10,000.00)	Council /Library Roof	\$ 10,000.00	As per Budget	\$ 118,674.40
				\$ 25,770.48	Surplus						
RECREATION	Recreation Reserve	\$ (2,853.52)	Rink Glass	\$ 5,473.61	Surplus	\$ 56,881.86	\$ (5,000.00)	Repair Glass			\$ 51,881.86
RECREATION	Recreation Fund Raising Reserve					\$ 1,384.22					\$ 1,384.22
RECREATION	Recreation Committee Reserve					\$ 1,458.95					\$ 1,458.95
LIBRARY	Library Capital Reserve (established in 2019)					\$ 5,000.00					\$ 5,000.00
EC DEV	EDC Committee Reserve	\$ (1,046.24)	Roads Building -Reserve			\$ -					\$ -
EC DEV	REDAC Reserve	\$ (13,024.69)	Roads Building -Reserve			\$ -					\$ -
FUND	High Speed Internet Telecommunications Reserve			\$ 12,000.00	As per Budget	\$ 84,000.00	\$ (96,000.00)	Transfer to ADMIN	\$ 12,000.00	As per Budget	\$ -
FUND	Parkland Fund	\$ (45,000.00)	Baseball field land	\$ 34,350.06	New Deposits & Int	\$ 63,500.92	\$ (50,000.00)	Playground Equip			\$ 13,500.92
FUND	AMO GAS TAX FUND - Mandatory Reserve Fund	\$ (145,415.44)	As per Budget	\$ 95,215.78	As per Budget	\$ -			\$ -	As per Budget	\$ -
FUND	Cemetery Reserve Fund					\$ 28,510.69	\$ (20,000.00)	Fencing			\$ 8,510.69
FUND	Vetern's Fund			\$ 665.04	New Deposits & Int	\$ 8,422.01			\$ 1,000.00	As per Budget	\$ 9,422.01
FUND	Investment in Asset Management			\$ 61,907.42	As per Budget	\$ 138,314.12	\$ (203,414.52)	Hardies Road	\$ 66,030.65	As per Budget	\$ 930.25
TOTAL RESERVES		\$ (1,961,626.19)		\$ 2,509,038.90		\$ 3,590,567.31	\$ (2,997,892.65)		\$ 446,574.65		\$ 1,039,249.31

Township of McKellar
Tax Rate 2026 Version 1

Assessment Code	Property Class	Tax Ratio	Assessed Values as per Roll Book	Weighted Assessment	Municipal Tax Rate	Municipal Levy	Educational Tax Rates	Educational Levy	Combined Tax Rate	Total Tax Levy
RT EP	Residential Taxable Full English Public	1.00000	689,553,314.00	\$ 689,553,314.00	0.00658445	\$ 4,540,331.67	0.00153000	\$ 1,055,016.57	0.00811445	\$ 5,595,348.24
RT ES	Residential Taxable English Separate	1.00000	\$ 31,201,764.00	\$ 31,201,764.00	0.00658445	\$ 205,446.56	0.00153000	\$ 47,738.70	0.00811445	\$ 253,185.26
RT FS	Residential Taxable French Separate	1.00000	\$ -	\$ -	0.00658445	\$ -	0.00153000	\$ -	0.00811445	\$ -
RT FP	Residential Taxable French Public	1.00000	\$ 731,722.00	\$ 731,722.00	0.00658445	\$ 4,817.99	0.00153000	\$ 1,119.53	0.00811445	\$ 5,937.52
CT	Commercial Taxable Full Support	1.10000	\$ 3,505,800.00	\$ 3,856,380.00	0.00724290	\$ 25,392.15	0.00880000	\$ 30,851.04	0.01604290	\$ 56,243.19
XT	Commercial (New Construction) Taxable Full No Support	1.10000	\$ -	\$ -	0.00724290	\$ -	0.00880000	\$ -	0.01604290	\$ -
IH	Industrial Taxable Full Shared Payment in Lieu No Support	1.10000	\$ 20,000.00	\$ 22,000.00	0.00724290	\$ 144.86	0.00980000	\$ 196.00	0.01704290	\$ 340.86
IT	Industrial Taxable Full No Support	1.10000	\$ -	\$ -	0.00724290	\$ -	0.00880000	\$ -	0.01604290	\$ -
FT	Farm Taxable Full English Public	0.25000	\$ 2,387,400.00	\$ 596,850.00	0.00164611	\$ 3,929.93	0.00038250	\$ 913.18	0.00202861	\$ 4,843.11
TT EP	Managed Forests Taxable Full English Public	0.25000	\$ 2,760,700.00	\$ 690,175.00	0.00164611	\$ 4,544.43	0.00038250	\$ 1,055.97	0.00202861	\$ 5,600.39
TT ES	Managed Forests Taxable Full English Separate	0.25000	\$ 45,300.00	\$ 11,325.00	0.00164611	\$ 74.57	0.00038250	\$ 17.33	0.00202861	\$ 91.90
VT	Aggregate Extraction Taxable Full No Support	0.89508	\$ 25,200.00	\$ 22,555.94	0.00589359	\$ 148.52	0.00511000	\$ 128.77	0.01100359	\$ 277.29
Total Taxable Assessment			\$ 730,231,200.00	\$ 726,686,085.94		\$ 4,784,830.68		\$ 1,137,037.09		\$ 5,921,867.77

Payments in Lieu										
RP EP	Residential Payment in Lieu, Full, Taxable Tenant of Province	1.00000	\$ 387,300.00	\$ 387,300.00	0.00658445	\$ 2,550.16	0.00153000	\$ 592.57	0.008114	\$ 3,142.73
CF	Commercial Payment In Lieu Full No Support (retained by Municipality)	1.10000	\$ 24,500.00	\$ 26,950.00	0.00724290	\$ 177.45	0.00980000	\$ 240.10	0.017043	\$ 417.55
CG	Commercial Payment in Lieu General	1.10000	\$ 138,100.00	\$ 151,910.00	0.00724290	\$ 1,000.24	0.00980000	\$ 1,353.38	0.017043	\$ 2,353.62
Total Payment in Lieu			\$ 549,900.00	\$ 566,160.00		\$ 3,727.85		\$ 2,186.05		\$ 5,913.90

Exempt from Taxation										
E	Exempt No Support		\$ 7,576,100.00	\$ 7,576,100.00						
TOTAL ASSESSMENT AS PER ROLL			\$ 738,357,200.00	\$ 734,828,345.94		TOTAL MUNICIPAL LEVY \$ 4,788,558.54		TOTAL EDUCATION LEVY \$ 1,139,223.14		

NOTE:

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

Municipal Portion from Education	\$ 3,727.85
Municipal Portion from Education	\$ 436.10
Municipal Portion from Education	\$ 4,163.95

Education Summary	\$\$ Levy
English Public	\$ 1,089,911.48
English Separate	\$ 47,756.03
French Public	\$ 1,119.53
French Separate	\$ -
Municipal Portion	\$ 436.10
TOTAL	\$ 1,139,223.14

**Township of McKellar
Residential Tax Increase Impact 2026
2026**

Assessment	Muni.Tax Rate	Edu.Tax Rate	Total Tax Rate
	0.00658445	0.0015300	0.00811445
\$100,000	658.45	153.00	811.45
\$200,000	1,316.89	306.00	1,622.89
\$300,000	1,975.34	459.00	2,434.34
\$400,000	2,633.78	612.00	3,245.78

2025

	Muni.Tax Rate	Edu.Tax Rate	Total Tax Rate
	0.00627563	0.0015300	0.007805625
\$100,000	627.56	153.00	780.56
\$200,000	1,255.13	306.00	1,561.13
\$300,000	1,882.69	459.00	2,341.69
\$400,000	2,510.25	612.00	3,122.25

**Overall Impact on our Tax bill(Municipal & Education) 2026
VS 2025**

	Increase in Municipal Levy	Increase in Education Levy	Overall Impact
\$100,000	30.88	-	3.96%
\$200,000	61.77	-	3.96%
\$300,000	92.65	-	3.96%
\$400,000	123.53	-	3.96%